



**State Finances Audit Report of the
Comptroller and Auditor General of India
for the year ended 31 March 2019**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Madhya Pradesh
Report No. 3 of the year 2020

**STATE FINANCES AUDIT REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

for the year ended 31 March 2019

GOVERNMENT OF MADHYA PRADESH

Report No. 3 of the year 2020

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PREFACE

This Report has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution.

2. Chapter I of this Report contains the trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, compliance with MPFRBM targets, etc., and audit findings on matters arising from an examination of the Finance Accounts of the State Government for the year 2018-19.

3. Chapter II of the Report contains audit findings on matters arising from an examination of the Appropriation Accounts of the State Government for the year 2018-19. Information has been obtained from Government of Madhya Pradesh, wherever necessary.

4. Chapter III provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

5. The Reports containing the findings of Performance audit and Compliance audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

1 The Report

Based on the audited accounts of the Government of Madhya Pradesh for the year ending March 2019, this report provides an analytical review of the finances of the State Government. The report is structured in three Chapters.

Chapter 1- Finances of the State Government

This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt management of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter 2- Financial Management and Budgetary Control

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter 3- Financial Reporting

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

The Report has 40 appendices containing additional data collated from several sources in support of the audit observations.

2 Audit findings

2.1 Finances of the State Government

The State Government registered an increase of 10.39 per cent in its Revenue Receipts during 2018-19 compared to the previous year, although it could not achieve the extent targeted in the Budget for the year. Apart from an increase of 13.55 per cent in its Own Tax receipts, owing primarily to GST receipts, there was a significant increase of 31.32 per cent in the Non-Tax Revenue during the year 2018-19.

Out of the total collected contribution of ₹1,153.70 crore (employees contribution and Government contribution) towards National Pension System (NPS) during the year 2018-19, the State Government transferred only ₹1,040.60 crore to NSDL. Test check in Audit revealed instances of non-deduction of NPS from the salaries and arrears in 11 offices of Police and Education Departments.

Development expenditure on social and economic sectors of the State was more than that of the average of General Category States (GCS) during 2018-19, except

expenditure on health (4.48 per cent) which was lower than the average of GCS (5.07 per cent).

The State continued to be non-compliant with the Indian Government Accounting Standards (IGAS-2) as regards the accounting treatment given to expenditure incurred out of grant-in-aid, which had the impact of distorting its expenditure under several Heads of Account, apart from inflating the Revenue Surplus.

The State Government did not honour its commitment/obligation made in its MoU with GoI and the DISCOMs under the UDAY scheme. It did not also set up the Consolidated Sinking Fund and contribute the mandated share of ₹861.82 crore to the Fund. Further, there was short contribution to the Guarantee Redemption Fund.

(Chapter 1)

2.2 Financial Management and Budgetary Control

Budgetary assumptions of the State Government were not realistic during 2018-19 and budgetary estimates were off the mark to a considerable extent, and control over the execution and monitoring of budget was inadequate.

Supplementary Grants/ Appropriations were obtained without adequate justification, and large amounts were expended without budgetary provision. Despite flagging this issue every year over the last several years, the State Government had failed to take corrective measures in this regard.

Savings during the year accounted for 21 per cent of the budget; however, the Controlling Officers did not surrender the funds on time. Departments were not cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

Despite flagging the issue several times with the Finance Department and mentioning in the Report of the CAG on the finances of the State Government, the latter continued to misclassify revenue receipts and expenditure in the capital section, which impacted the revenue surplus and other fiscal parameters.

(Chapter 2)

2.3 Financial Reporting

Indiscriminate operation of omnibus Minor Head 800 – ‘Other Receipts’ (₹34,831.64 crore) and ‘Other Expenditure’ (₹30,676.59 crore) affected transparency in financial reporting and obscured proper analysis of allocative priorities and quality of expenditure.

Utilisation Certificates had not been submitted by various Departments for an aggregate amount of ₹14,470.62 crore drawn for specific developmental programmes/projects, which was violative of prescribed financial rules and directives and point to inadequate internal controls, while reflecting poorly on the monitoring mechanism of the State Government.

The Controlling Officers have reconciled their accounts figures with those booked by the office of the PAG (A&E) to the extent of only 13.94 per cent in respect of receipts and 48.99 per cent in respect of expenditure. Non-reconciliation of accounts by the account rendering units/authorities affected the accuracy and completeness of accounts of the State and impacted effective budgetary management.

The MP Building and Other Construction Workers Welfare Board parked an amount of ₹1,777.75 crore in bank accounts. Further, the Board could utilise only 15 per cent of the available funds and cater to the welfare of only 30 per cent of the registered workers under various schemes.

An amount of ₹13.78 crore was parked in bank accounts by Collectors of various districts without authorisation from the Finance Department.

There were several PD Accounts with huge balances lying inoperative for over three years. The Government should have monitored these Accounts closely and ensured that such inoperative Accounts are closed and the balances transferred to Government Account in accordance with the Treasury Code of the State.

(Chapter 3)

Chapter 1

**FINANCES OF THE STATE
GOVERNMENT**

Chapter 1 - Finances of the State Government

1.1 Introduction

This Chapter provides a broad perspective on the finances of the State Government during 2018-19, analyses the critical changes in major fiscal aggregates relative to 2017-18 keeping in view overall trends during the preceding five years, debt profile of the State and key public account transactions, based on the Finance Accounts of the Government of Madhya Pradesh (GoMP).

1.2 Profile of the State

Madhya Pradesh is the second largest State in the country. The State is spread over a geographical area of 3,08,245 sq.km. (9.38 *per cent* of the country's total geographical area) and is home to around 7.26 crore persons (6 *per cent* of the population of the country) as per Census 2011. At 15.79 *per cent*, the decadal (2009-2019) growth of population of the State was more than the all India growth rate of 12.84 *per cent*.

General and financial data of the State is given in *Appendix 1.1*.

1.3 Gross State Domestic Product (GSDP)

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (base year: 2011-12) are given in **Table 1.1**.

Particular	₹ in crore				
	2014-15	2015-16	2016-17	2017-18	2018-19
GDP of India at current prices	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP (in <i>per cent</i>)	10.99	10.46	11.55	11.28	11.20
GSDP of the State at current prices	4,79,939	5,41,189	6,48,849	7,28,242	8,09,327
Growth rate of GSDP at current prices (in <i>per cent</i>)	9.21	12.76	19.89	12.24	11.13
GSDP of the State at constant prices	3,83,944	4,18,856	4,71,016	5,00,151	5,35,362
Growth rate of GSDP at constant prices (in <i>per cent</i>)	5.15	9.09	12.45	6.19	7.04

(Source: Statement released by Ministry of Statistics and Programme Implementation dated 1 August 2019 and Directorate of Economic and Statistics, Government of Madhya Pradesh)

The per capita GSDP of Madhya Pradesh during 2018-19 was ₹99,783 (per capita GDP of India ₹1,42,719). It was better than the neighbouring States of Bihar (₹47,541),

Uttar Pradesh (₹68,792) and Jharkhand (₹82,430) but lower than that of Chhattisgarh (₹1,08,058).

It is necessary to understand the structure of Government Accounts in order to appreciate the analysis of the finances of the State Government given in this Chapter. The structure of Government Accounts and the layout of the Finance Accounts is explained in *Part A* and *Part B* of *Appendix 1.2*. Definitions of selected terms used in assessing the trends and pattern of fiscal aggregates is given in *Part C* of *Appendix 1.2*.

1.4 Summary of fiscal transactions

Tables 1.2 and 1.3 present a summary of receipts and expenditure of the State Government during 2014-19. *Appendix 1.3* provides an abstract of receipts and disbursements as well as the overall fiscal position during 2018-19.

Table 1.2: Summary of Receipts during 2014-19						Percentage of increase / decrease in 2018-19 over 2017-18
	(₹ in crore)					
	2014-15	2015-16	2016-17	2017-18	2018-19	
Section-A: Revenue						
Revenue Receipts	88,640.78	1,05,510.60	1,23,306.79	1,34,875.39	1,48,892.79	10.39
Tax Revenue	36,567.12	40,213.66	44,193.65	44,810.85	50,882.41	13.55
Non-Tax Revenue	10,375.23	8,568.79	9,086.51	9,061.18	11,898.69	31.32
Share of Union Taxes/Duties	24,106.99	38,397.84	46,064.10	50,853.07	57,487.01	13.05
Grants from Gol	17,591.44	18,330.31	23,962.53	30,150.29	28,624.69	(-5.06)
Section-B: Capital and others						
Misc. Capital Receipts	27.73	26.47	24.19	19.35	13.04	(-32.61)
Recoveries of Loans and Advances	6,765.05	162.32	772.05	5,069.53	69.88	(-98.62)
Inter-State Settlement	0.91	1.93	0.01	-0.05	0.75	1600.00
Public Debt Receipts	15,068.71	19,985.30	29,847.41	21,892.17	32,497.42 ¹	48.44
Contingency Fund	300.00	1.08	-	-	-	-
Public Account Receipts	1,10,294.74	1,32,772.19	1,61,078.58	1,71,664.83	1,86,344.24	8.55
Opening Cash Balance	4,477.03	5,401.96	10,898.72	10,993.66	7,135.56	(-35.09)
Total	2,25,574.95	2,63,861.85	3,25,927.75	3,44,514.88	3,74,953.68	8.84

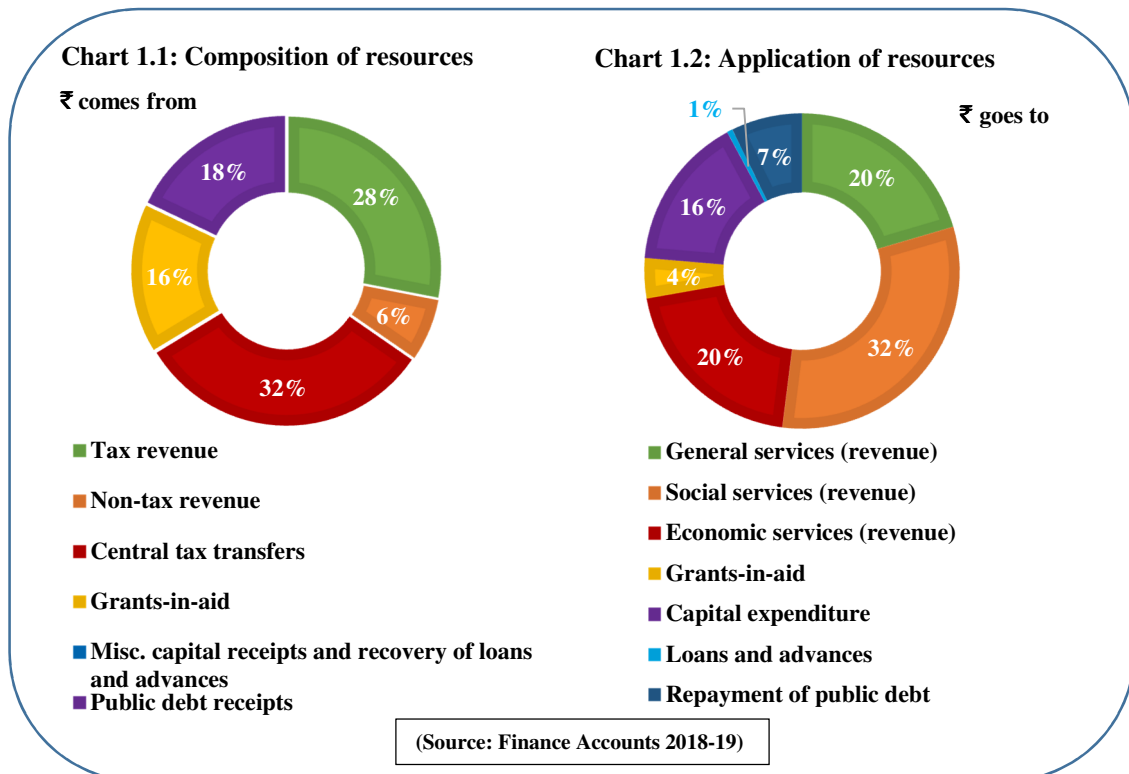
(Source: Finance Accounts of the respective years)

¹ Includes ways and means advances amounting to ₹3,376.38 crore obtained from Reserve Bank of India (RBI)

	(₹ in crore)					Percentage of increase / decrease in 2018-19 over 2017-18
	2014-15	2015-16	2016-17	2017-18	2018-19	
Section-A: Revenue						
Revenue	82,372.82	99,770.70	1,19,537.37	1,30,246.09	1,42,149.21	9.14
Section-B: Capital and Others						
Expenditure						
General Services	22,365.11	25,700.26	27,903.12	32,100.08	38,112.57	18.73
Social Services	32,067.15	42,650.93	47,942.43	58,346.17	58,707.31	0.62
Economic Services	23,715.12	25,528.52	36,884.73	32,734.59	37,657.67	15.04
Grants-in-aid & Contributions	4,225.44	5,890.99	6,807.09	7,065.24	7,671.66	8.58
Capital Outlay	11,877.68	16,835.47	27,288.31	30,913.22	29,424.19	(-)4.82
Loans and Advances Disbursed	12,534.61	3,157.91	4,940.27	1,550.20	1,089.66	(-)29.71
Inter-State Settlement	0.98	1.94	0.66	-0.01	1.05	10600.00
Repayment of Public Debt	4,920.52	4,860.36	4,925.41	5,776.38	13,523.72 ²	134.12
Contingency Fund	301.08	-	-	-	-	-
Public Account Disbursement	1,08,165.30	1,28,336.75	1,58,242.07	1,68,893.44	1,83,376.83	8.58
Closing Cash Balance	5,401.96	10,898.72	10,993.66	7,135.56	5,389.02	(-)24.48
Total	2,25,574.95	2,63,861.85	3,25,927.75	3,44,514.88	3,74,953.68	8.84

(Source: Finance Accounts of the respective years)

Composition of resources and application of resources in the Consolidated Fund of the State during 2018-19 is given in **Chart 1.1** and **Chart 1.2**.



² Includes repayment of ways and means advances amounting to ₹3,376.38 crore obtained from RBI

1.4.1 Major changes in Key Fiscal Aggregates during 2018-19 vis-à-vis 2017-18

Table 1.4 gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2018-19, compared to the previous year.

Table 1.4: Changes in key fiscal aggregates in 2018-19 compared to 2017-18	
Revenue Receipts	<ul style="list-style-type: none"> ➤ Revenue Receipts of the State increased by 10.39 per cent ➤ Own Tax Receipts of the State increased by 13.55 per cent ➤ Own Non-Tax Receipts increased by 31.32 per cent ➤ State's Share of Union Taxes and Duties increased by 13.05 per cent ➤ Grants-in-Aid from Government of India decreased by 5.06 per cent
Revenue Expenditure	<ul style="list-style-type: none"> ➤ Revenue Expenditure increased by 9.14 per cent ➤ Revenue Expenditure on General Services increased by 18.73 per cent ➤ Revenue Expenditure on Social Services increased by 0.62 per cent ➤ Revenue Expenditure on Economic Services increased by 15.04 per cent ➤ Expenditure on Grants-in-Aid increased by 8.58 per cent
Capital Expenditure	<ul style="list-style-type: none"> ➤ Capital Expenditure decreased by 4.82 per cent ➤ Capital Expenditure on General Services decreased by 2.68 per cent ➤ Capital Expenditure on Social Services increased by 6.74 per cent ➤ Capital Expenditure on Economic Services decreased by 7.38 per cent
Loans and Advances	<ul style="list-style-type: none"> ➤ Disbursement of Loans and Advances decreased by 29.71 per cent ➤ Recoveries of Loans and Advances decreased by 98.62 per cent
Public Debt	<ul style="list-style-type: none"> ➤ Public Debt Receipts increased by 48.44 per cent ➤ Repayment of Public Debt increased by 134.12 per cent
Public Account	<ul style="list-style-type: none"> ➤ Public Account Receipts increased by 8.55 per cent ➤ Disbursement of Public Account increased by 8.58 per cent
Cash Balances	<ul style="list-style-type: none"> ➤ Cash balance decreased by ₹1,746.54 crore (24.48 per cent)

Each of the above indicators is analysed in the succeeding paragraphs.

- Revenue receipts increased by ₹14,017.40 crore (10.39 per cent) mainly due to increase in State Goods and Services Tax (SGST) receipts by ₹9,812.38 crore (112.84 per cent) and non-tax revenue by ₹2,837.51 crore (31.32 per cent).
- Revenue expenditure increased by ₹11,903.12 crore (9.14 per cent) primarily on account of Agriculture and Allied Activities (by ₹3,675 crore) and Education, Sports, Art and Culture (by ₹2,521 crore).
- Capital expenditure decreased by ₹1,489.03 crore (4.82 per cent) due to less expenditure under Energy head by ₹5,207 crore. This was mainly because of not incurring any expenditure under UDAY during 2018-19 as compared to expenditure of ₹4,622 crore during 2017-18. This is further discussed in **Paragraph 1.10.2**.

The details of the sources and application of funds during 2017-18 and 2018-19 are shown in **Table 1.5** below:

Table 1.5: Details of Sources and Application of funds during 2017-18 and 2018-19				
Particulars	₹ in crore		Increase/ Decrease (per cent)	
	2017-18	2018-19		
Sources	Opening Cash Balance	10,993.66	7,135.56	-35.09
	Revenue Receipts	1,34,875.39	1,48,892.79	10.39
	Capital Receipts	19.35	13.04	-32.61
	Recoveries of Loans & Advances	5,069.53	69.88	-98.62
	Public Debt Receipts (Net)	16,115.79	18,973.70	17.73
	Public Account Receipts (Net)	2,771.39	2,967.41	7.07
	Inter-State Settlement	-0.05	0.75	1600.00
Total	1,69,845.06	1,78,053.13	4.83	
Application	Revenue Expenditure	1,30,246.09	1,42,149.21	9.14
	Capital Expenditure	30,913.22	29,424.19	-4.82
	Disbursement of Loans & Advances	1,550.20	1,089.66	-29.71
	Inter-State Settlement	-0.01	1.05	10600.00
	Closing Cash Balance	7,135.56	5,389.02	-24.48
	Total	1,69,845.06	1,78,053.13	4.83

(Source: Finance Accounts of the respective years)

1.4.2 Trends of Revenue Receipts/Revenue Expenditure/Capital Expenditure relative to GSDP

The trends in revenue receipts (RR)/revenue expenditure (RE)/capital expenditure (CE) relative to GSDP are presented in **Table 1.6** below:

Table 1.6: Trends in RR/ RE/CE relative to GSDP					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue receipts relative to GSDP					
RR at current prices (₹ in crore)	88,641	1,05,511	1,23,307	1,34,875	1,48,893
Rate of growth of RR at current prices (per cent)	17.02	19.03	16.87	9.38	10.39
RR / GSDP (in per cent)	18.47	19.50	19.00	18.52	18.40
Revenue expenditure relative to GSDP					
RE at current prices (₹ in crore)	82,373	99,771	1,19,537	1,30,246	1,42,149
Rate of growth of RE at current prices (in per cent)	17.89	21.12	19.81	8.96	9.14
RE/ GSDP (in per cent)	17.16	18.44	18.42	17.88	17.56
Capital expenditure relative to GSDP					
CE at current prices (₹ in crore)	11,878	16,835	27,288	30,913	29,424
Rate of growth of CE at current prices (in per cent)	9.85	41.73	62.09	13.28	-4.82
CE/GSDP (in per cent)	2.47	3.11	4.21	4.24	3.64

(Source: Finance Accounts of the respective years and information furnished by Directorate of Economic and Statistics, Government of Madhya Pradesh)

As is evident from the table above, while revenue receipts and revenue expenditure have increased from 2014-15 to 2018-19, capital expenditure increased during 2014-18 but decreased during 2018-19.

The rate of growth decreased in revenue receipts, revenue expenditure and capital expenditure in 2018-19, as compared to that of 2014-15. As compared to 2017-18, there was an increase in rate of growth in revenue receipts and revenue expenditure. The rate of growth of capital expenditure, however, was significantly lower than the previous year.

1.4.3 Trends in Buoyancy ratio

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. The value more than one indicates high degree of responsiveness of the fiscal variable to the base variable. As GSDP grows, the ability of the Government to mobilize revenue should also increase. **Table 1.7** shows the buoyancy of revenue receipts with respect to changes in GSDP.

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product (₹ in crore)	4,79,939	5,41,189	6,48,849	7,28,242	8,09,327
Revenue receipts buoyancy w.r.t. GSDP	1.85	1.49	0.85	0.77	0.93
State's own taxes buoyancy w.r.t. GSDP	0.98	0.78	0.50	0.11	1.22
Revenue receipts w.r.t. State's own taxes	1.89	1.91	1.70	6.70	0.77

(Source: Finance Accounts of the respective years)

As can be seen from the **Table 1.7**, the buoyancy of revenue receipts to GSDP was lower than one, during the period 2016-19 indicating that revenue receipts grew at a slower rate than GSDP. State's own tax buoyancy to GSDP during 2014-18 was lower than one, however, it increased during 2018-19 indicating that own tax revenue grew at a faster rate than GSDP.

1.5 Review of the fiscal situation

1.5.1 Fiscal Correction Path

State Government enacted the Madhya Pradesh Fiscal Responsibility and Budget Management (MPFRBM) Act, 2005 in line with the Union FRBM Act, 2003, to ensure fiscal stability and sustainability, improve efficiency and transparency in management of public finances, enhance the availability of resources by achieving sufficient revenue surplus, reduce fiscal deficit and remove the impediments to effective conduct of fiscal policy and prudent debt management.

1.5.2 MPFRBM Targets on Key Fiscal Parameters and Achievements thereon

As per the MPFRBM Act, the State Government was to eliminate revenue deficit by 31 March 2009 and maintain revenue surplus thereafter; reduce fiscal deficit to three *per cent* of the estimated GSDP by 31 March 2009 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would limit the total outstanding debt to GSDP to 40 *per cent* as on 31 March 2015.

The amendment to the MPFRBM Act in January 2016 incorporated the recommendations of the Fourteenth Finance Commission (XIV FC) relating to limit of fiscal deficit recommended for the states during its award period (2015-16 to 2019-20). The Act provided that the fiscal deficit be anchored to an annual limit of 3.50 *per cent* of GSDP in any financial year.

The performance of the State during 2018-19 under key fiscal indicators provided in the budget, recommendations of the XIV FC and targets in the MPFRBM Act, 2005 as per actuals is given in **Table 1.8**.

Key fiscal indicators	Targets set by the XIV FC	Targets as per MPFRBM Act	Targets in budget estimates (MTFPS ³)	Actuals
Revenue Deficit/ Surplus	No target fixed	Nil deficit	0.03 <i>per cent</i> of GSDP (+) ₹262 crore	0.83 <i>per cent</i> of GSDP (+) ₹6,744 crore
Fiscal Deficit	3.25 <i>per cent</i> of GSDP	3.50 <i>per cent</i> of GSDP	3.24 <i>per cent</i> of GSDP (-) ₹26,781 crore	2.93 <i>per cent</i> of GSDP (-) ₹23,688 crore
Ratio of total outstanding debt to GSDP (in <i>per cent</i>)	25.63 <i>per cent</i>	25.00 <i>per cent</i>	26.34 <i>per cent</i>	24.01 <i>per cent</i> (₹1,94,309 crore)
Primary Deficit	--	--	(-) ₹13,913.42 crore	(-) ₹10,991.96 crore

(Source: XIV FC recommendations 2015-20, Statement laid before the Legislature along with the Budget under FRBM Act during 2018-19 and Finance Accounts 2018-19)

The State has achieved all the targets of revenue surplus, fiscal deficit and ratio of outstanding debt to GSDP prescribed in the budget estimates (BE) 2018-19, FRBM and recommendations of XIV FC. The target of the Primary Deficit as prescribed in the BE has also been met.

The State achieved revenue surplus during the period 2015-19. During 2018-19, the revenue surplus was ₹6,744 crore. However, as detailed in **Table 1.9**, this surplus has to be viewed in the light of non-contribution to the required causes by the State Government and misclassification of revenue items under capital category.

The State was successful in containing the fiscal deficit below 3.50 *per cent* of GSDP during 2015-19.

During the period 2015-19, outstanding debt of the State remained consistently below 25 *per cent* of GSDP, *i.e.*, within the norms prescribed in the MPFRBM Act, 2005.

1.5.3 Actual Revenue Surplus and Fiscal Deficit

Excessive focus on short-term objectives for overcoming budget deficit, encourages creative accounting and recourse to one-off deficit-reducing measures. **Table 1.9** assesses actual surplus/ deficit after taking into account short/ non-contribution to funds and incorrect classifications/ booking by the State Government during 2018-19.

³ Medium Term Fiscal Policy Statement

Table 1.9: Actual Revenue Surplus and Fiscal Deficit		
(₹ in crore)		
Particulars	Impact on Revenue Surplus (Overstated)	Impact on Fiscal Deficit (Understated)
Misclassification between revenue and capital expenditure (Para no. 1(v) of the Notes to Accounts, Finance Accounts Volume-I)	1,111.97	-
Short transfer of contribution to NSDL/Trustee Bank (Para no. 3(i) of the Notes to Accounts, Finance Accounts Volume-I)	113.10	113.10
Non-transfer of Grant from 'NDRF to SDRF' (Para no. 3(v) of the Notes to Accounts, Finance Accounts Volume-I)	334.00	334.00
Non-contribution to Consolidated Sinking Fund (Para no. 3(vi)(a) of the Notes to Accounts, Finance Accounts Volume-I)	861.82	861.82
Short contribution to Guarantee Redemption Fund (Para no. 3(vi)(b) of the Notes to Accounts, Finance Accounts Volume-I)	51.92	51.92
Non-payment of interest on Reserve Funds and Deposits bearing interest (Para no. 3(viii) of the Notes to Accounts, Finance Accounts Volume-I)	7.43	7.43
Total	2,480.24	1,368.27

(Source: Finance Accounts 2018-19)

As can be seen from the above table, there was an overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹2,480.24 crore and ₹1,368.27 crore respectively during the year. However, considering that the overall Revenue Surplus and Fiscal Deficit depicted in the accounts were ₹6,743.58 crore and ₹23,687.65 crore respectively, the State had a Revenue Surplus of ₹4,263.34 crore during 2018-19 even after considering the items given in **Table 1.9**.

1.5.4 Medium Term Fiscal Policy Statement

As per the MPFRBM Act, the State Government shall in each financial year lay before the State Legislature, along with the Budget the Medium Term Fiscal Policy Statement (MTFPS) which contains the fiscal objectives of the State Government and five-year rolling targets.

Table 1.10 indicates the variation between the projections made for 2018-19 in MTFPS presented to the State Legislature along with the Annual Budget for 2018-19 and actuals of the year.

(₹ in crore)			
Fiscal Variables	Projection as per MTFPS	Actuals (2018-19)	Variation (in per cent)
Own Tax Revenue	54,655.24	50,882.41	-6.90
Non-Tax Revenue	10,933.78	11,898.69	8.83
Share of Central Taxes	59,489.92	57,487.01	-3.37
Grants-in-Aid from GoI	30,807.53	28,624.69	-7.09
Revenue Receipts	155,886.47	148,892.79	-4.49
Revenue Expenditure	1,55,623.91	142,149.21	-8.66
Revenue Deficit (-)/ Surplus (+) as a percentage of GSDP	0.03	0.83	-
Fiscal Deficit (-)/ Surplus (+) as a percentage of GSDP	(-)3.24	(-)2.93	-
Debt-GSDP ratio (per cent)	26.34	24.01	-

As can be seen from the above table, the projections made in MTFPS relating to three key fiscal parameters *i.e.*, revenue surplus, fiscal deficit and Debt-GSDP ratio improved significantly during 2018-19 compared to the projections.

1.5.5 Composition and financing pattern of Fiscal Deficit

Fiscal Deficit represents the total financing that the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt receipts. The financing pattern of Fiscal Deficit is reflected in **Table 1.11**.

(₹ in crore)					
Particulars	2014-15	2015-16	2016-17 ⁴	2017-18	2018-19
Fiscal Deficit (figures in brackets indicate per cent to GSDP)	11,352 (2.37)	14,065 (2.60)	27,664 (4.26)	22,745 (3.12)	23,688 (2.93)
1 Revenue Surplus	6,268	5,740	3,770	4,629	6,744
2 Net Capital Expenditure	-11,850	-16,809	-27,265	-30,894	-29,411
3 Net Loans and Advances	-5,770	-2,996	-4,169	3,520	-1,021
Financing Pattern of Fiscal Deficit**					
1 Market Borrowings	8,171	12,991	14,551	13,125	15,001
2 Loans from GoI	536	414	249	824	2,647
3 Special Securities Issued to NSSF	1,184	922	1,266	1,348	1,086
4 Loans from Financial Institutions	258	798	1,590	913	334
5 Reserve Funds	143	1,733	-498	-1,038	590
6 Small Savings, PF etc.	962	1,025	813	680	2,249
7 Deposits and Advances	618	574	3,436	2,316	164
8 Suspense and miscellaneous	462	1,457	-842	110	-677
9 Remittances	-57	-352	-72	704	642
10 Others ⁵	-925	-5,497	+7,171	+3,763	+1,652
Fiscal Deficit	11,352	14,065	27,664	22,745	23,688

**All these figures are net of disbursements/outflows during the year

(Source: Finance Accounts of the respective years)

⁴ Includes impact of UDAY

⁵ Transactions under Contingency Fund, Cash Balances, Investment and Bonds

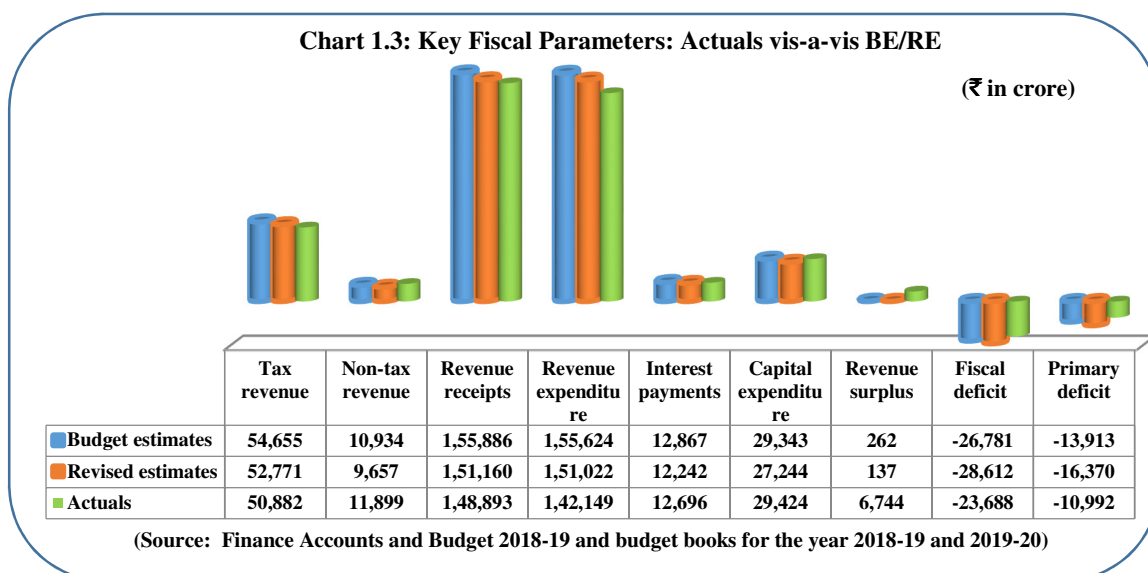
Market borrowings continued to finance a major portion of fiscal deficit with ₹15,001 crore out of the total Fiscal Deficit of ₹23,688 crore. Its share in financing fiscal deficit increased from 57.70 per cent in 2017-18 to 63.33 per cent in 2018-19.

The other major components that financed Fiscal Deficit during 2018-19 were loans from GoI (₹2,647 crore) and small savings and provident fund etc. (₹2,249 crore).

1.6 Budget estimates, Revised estimates and Actuals

Shortfall of actual receipts and expenditure against budget estimates (BE), either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation, adversely impacts the desired fiscal objectives.

A comparison of actuals of key fiscal parameters with BE and RE for the year 2018-19 is given in **Chart 1.3** below and detailed comparison of actuals vis-à-vis BE is given in **Appendix 1.4**.



An analysis of **Chart 1.3** is given below:

- Revenue receipts were lower than BE primarily due to reduced tax revenue by ₹3,773 crore and Central transfers by ₹4,186 crore, which were partly offset by increased receipts of ₹965 crore under non-tax revenue.
- Most of the constituents of tax revenue were lower than the projections made in BE especially taxes on sales, trade etc. (by ₹1,597 crore) and SGST (by ₹1,599 crore) which are detailed in **Appendix 1.4**. Higher receipts under non-tax revenue were mainly under Interest (by ₹530 crore) and Education, Sports, Art and Culture (by ₹411 crore).
- Revenue expenditure was less than the BE due, primarily, to shortfall in economic services (₹7,165 crore) on account of lesser assistance to Electricity Boards than budgeted (by ₹4,070 crore).

- Capital expenditure was in excess of BE and RE by ₹81 crore and ₹2,180 crore respectively due to increased expenditure of ₹2,272 crore under Energy and ₹6,892 crore under Transport against RE of ₹1,007 crore and ₹5,743 crore respectively.

1.6.1 Gender budgeting

Gender budget of the State discloses the expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partially. Gender budgeting was introduced in Madhya Pradesh during 2007-08. Schemes relating to gender budget were bifurcated in two categories (i) Schemes in which 100 per cent budget provisions were related to women and (ii) Schemes in which at least 30 per cent of budget provisions were related to women.

Year-wise allocation and expenditure in respect of categories 1 and 2 for the years from 2014-15 to 2018-19 are given in **Table 1.12**.

Table 1.12: Gender Budgetary allocations during 2014-19						
(₹ in crore)						
Year	Category 1			Category 2		
	Outlay	Expenditure	Percentage of expenditure to outlay	Outlay	Expenditure	Percentage of expenditure to outlay
2014-15	1,813.41	890.48	49.11	36,340.81	27,501.26	75.68
2015-16	2,582.59	2,441.72	94.55	36,514.60	30,543.77	83.65
2016-17	2,359.33	1,422.27	60.28	40,848.26	36,327.84	88.93
2017-18	2,617.70	2,411.88	92.14	44,391.09	45,689.86	102.93
2018-19	3,288.41	NA*	-	48,948.00	NA*	-

*NA-Not provided by Finance Department

(Source: Information provided by Finance Department, GoMP)

1.6.1.1 Shortfall in utilisation of gender budget

Shortfall in utilisation of gender budget under categories 1 and 2 in respect of Directorate of Public Instruction, State Education Center and Development Commissioner to which the highest budget was allocated during 2018-19 is shown in **Table 1.13**.

Table 1.13: Category-wise provision and expenditure during 2018-19								
(₹ in crore)								
Name of Department	Category 1 (100 per cent)				Category 2 (30 per cent)			
	No. of schemes	Total provision	Total expenditure	Shortfall (per cent)	No. of schemes	Total provision	Total expenditure	Shortfall (per cent)
Public Instruction	01	0.80	0.02	97.50	24	10,915.95	7,681.04	29.63
State Education Center	02	27.26	2.64	90.32	03	3,671.54	3,194.41	13.00
Development Commissioner	--	--	--	--	06	10,954.34	8,555.19	21.90

(Source: Information furnished by the concerned Departments)

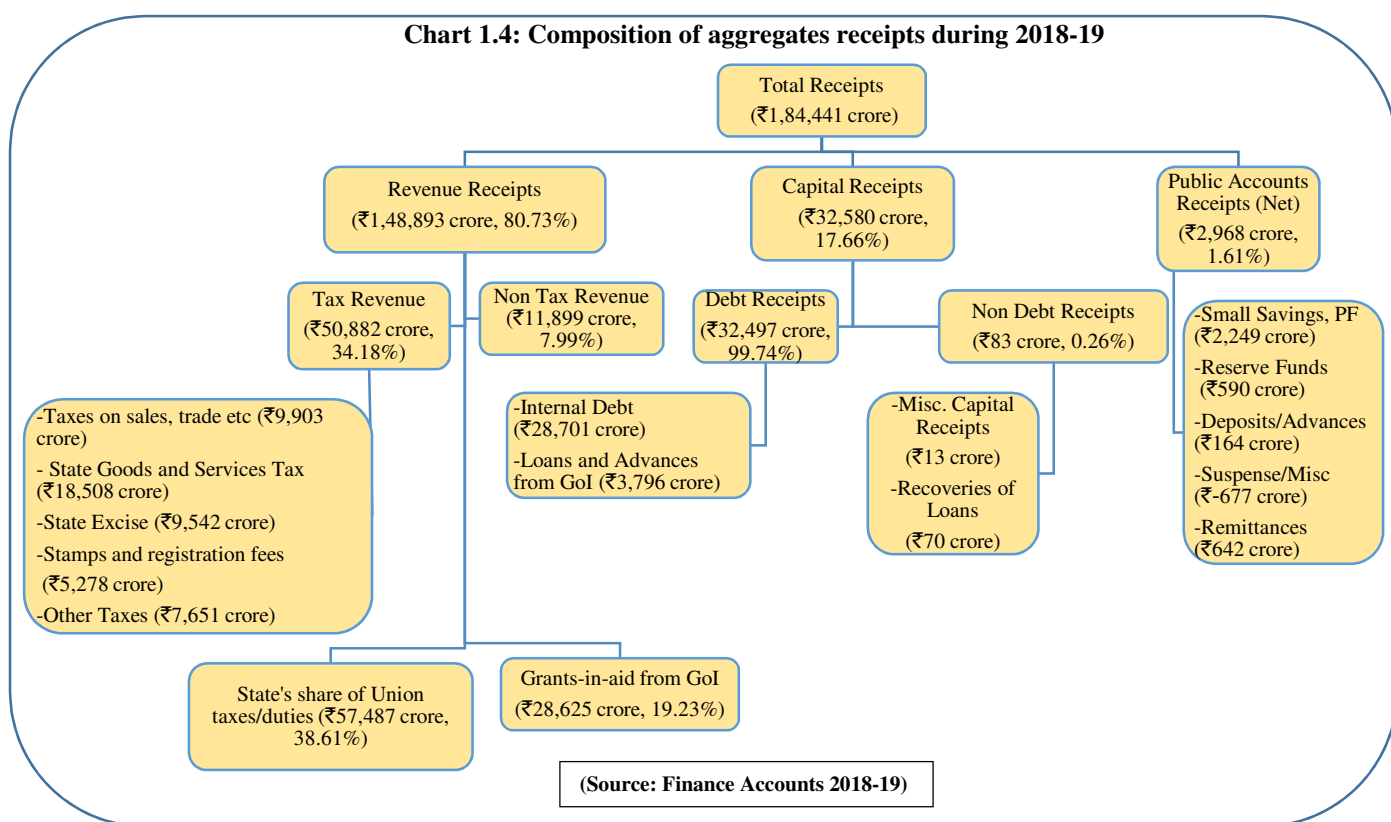
It was further observed that two schemes under Category 1 and 24 schemes under Category 2 witnessed shortfalls for more than ₹ one crore and provisions earmarked in these schemes remained unutilised between one per cent and 100 per cent, details of which are shown in **Appendix 1.5**. This indicated poor utilisation of funds provided for implementing women-oriented schemes.

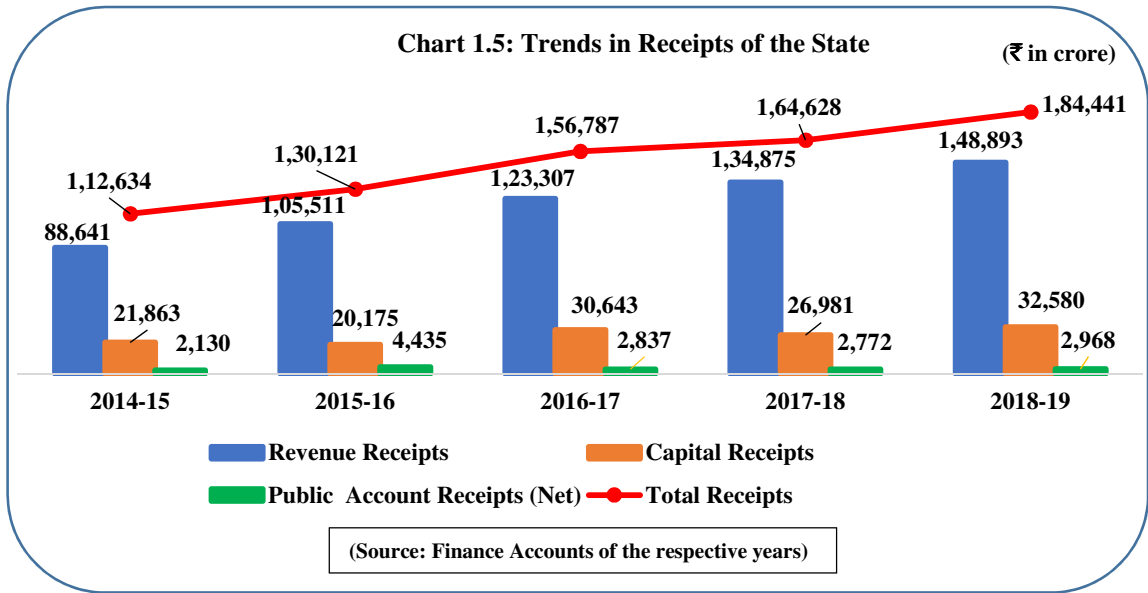
1.7 Financial resources of the State

1.7.1 Resources of the State as per Annual Finance Accounts

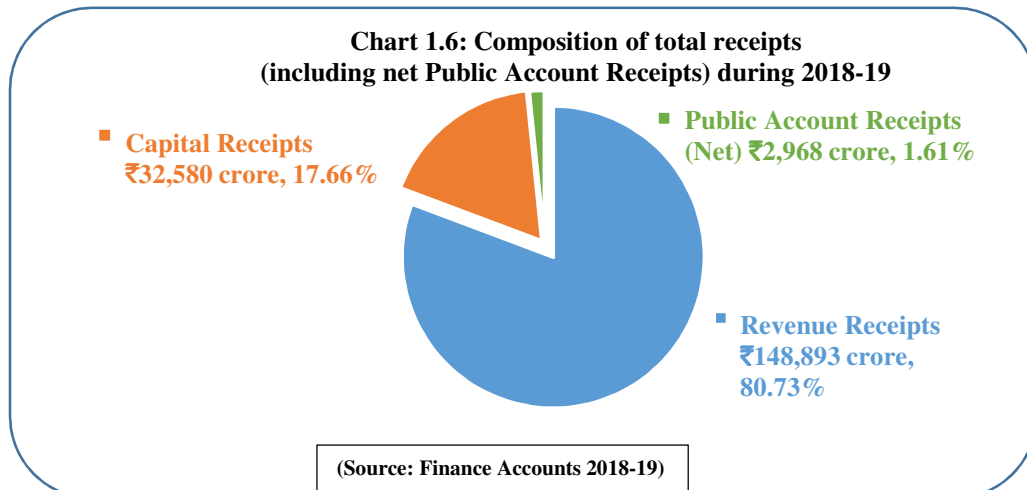
Revenue receipts consist of tax revenue, non-tax revenue, State's share of Union taxes and duties and grants-in-aid from GoI. Receipts under Capital Section comprise Miscellaneous Capital Receipts under the Capital Section such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI as well as balances in Public Accounts.

Chart 1.4, 1.5 and 1.6 below depicts the composition of aggregate receipts, trends in various components of receipts during 2014-19 and the composition of resources during 2018-19 respectively.



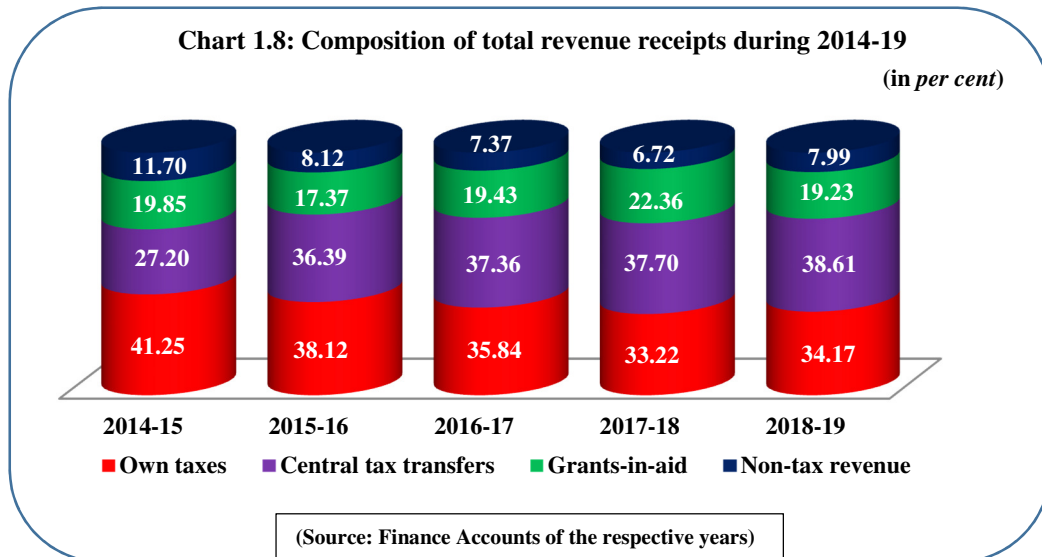
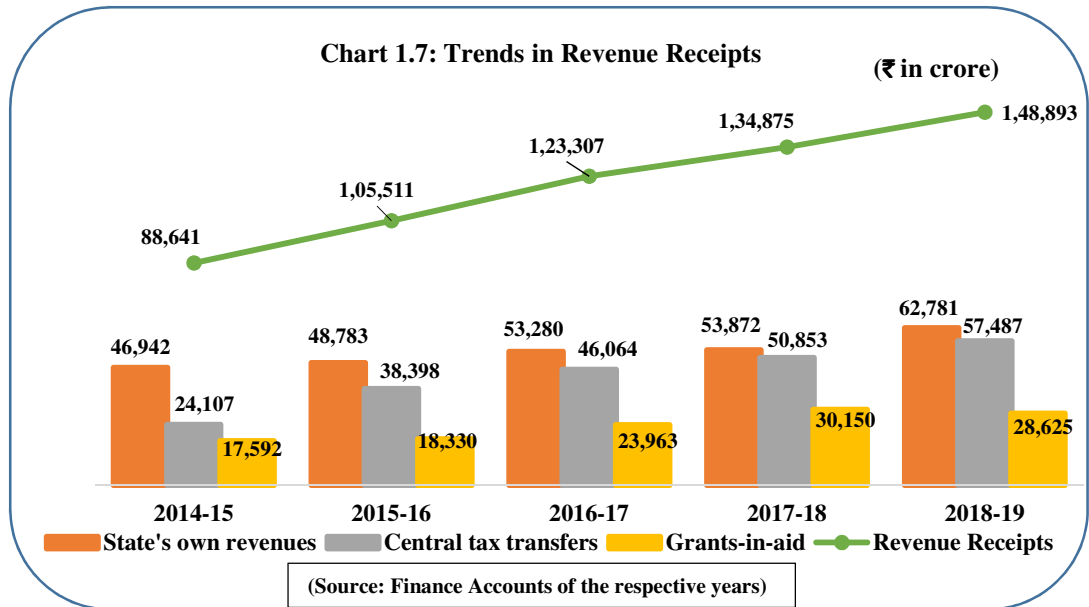


- During 2014-19, total receipts of the Government increased by ₹71,807 crore at compound annual growth rate (CAGR) of 13.12 per cent.
- Revenue receipts, capital receipts (includes miscellaneous capital receipts, recovery of loans and advances and public debt receipts) and public account receipts (net) increased by ₹60,252 crore (67.97 per cent), ₹10,717 crore (49.02 per cent) and ₹838 crore (39.34 per cent) respectively during the same period.



1.7.2 Revenue receipts

Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2014-19 are presented in *Appendix 1.6* and also depicted in **Chart 1.7** and **Chart 1.8** respectively.



1.7.2.1 State's Own Resources

The State's own resources consist of tax and non-tax revenue generated by the State. Details of collection of tax revenue and non-tax revenue during the five year period 2014-19 are presented in *Appendix 1.7*.

During 2014-19, the State's own resources increased by ₹15,839 crore at a CAGR of 7.54 per cent. The State's own revenue increased from 1.11 per cent in 2017-18 to 16.54 per cent during 2018-19 mainly due to increase in SGST by ₹9,812 crore (112.83 per cent) and non-tax revenue by ₹2,838 crore (31.32 per cent).

Tax Revenue

Details of tax revenue during 2014-19 are given in **Table 1.14**.

Table 1.14: Components of tax revenue					
(₹ in crore)					
Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Taxes on sales, trades etc.	18,136	19,806	22,561	14,984	9,903
State Goods and Services Tax	-	-	-	8,696	18,508
State excise	6,696	7,923	7,533	8,245	9,542
Taxes on vehicles	1,824	1,933	2,252	2,692	3,008
Stamps and registration fees	3,893	3,868	3,925	4,789	5,278
Land Revenue	243	277	407	491	384
Taxes on goods and passengers	2,686	3,085	3,805	1,159	118
Taxes and duties on electricity	2,010	2,258	2,621	2,590	2,616
Other taxes ⁶	1,079	1,064	1,090	1,165	1,525
Total	36,567	40,214	44,194	44,811	50,882
GSDP at current prices	4,79,939	5,41,189	6,48,849	7,28,242	8,09,327
Tax revenue as percentage of GSDP (in per cent)	7.62	7.43	6.81	6.15	6.29

(Source: Finance Accounts of the respective years)

The increase in own tax revenue by 13.55 per cent in 2018-19 compared to the previous year was due to increase in SGST receipts by ₹9,812 crore and State Excise by ₹1,297 crore. GoI had also provided compensation for loss on account of rolling out GST amounting to ₹2,866 crore as grants-in-aid. However, own tax revenue during 2018-19 fell short of the assessment made by XIV FC (₹74,926 crore).

Non-Tax Revenue

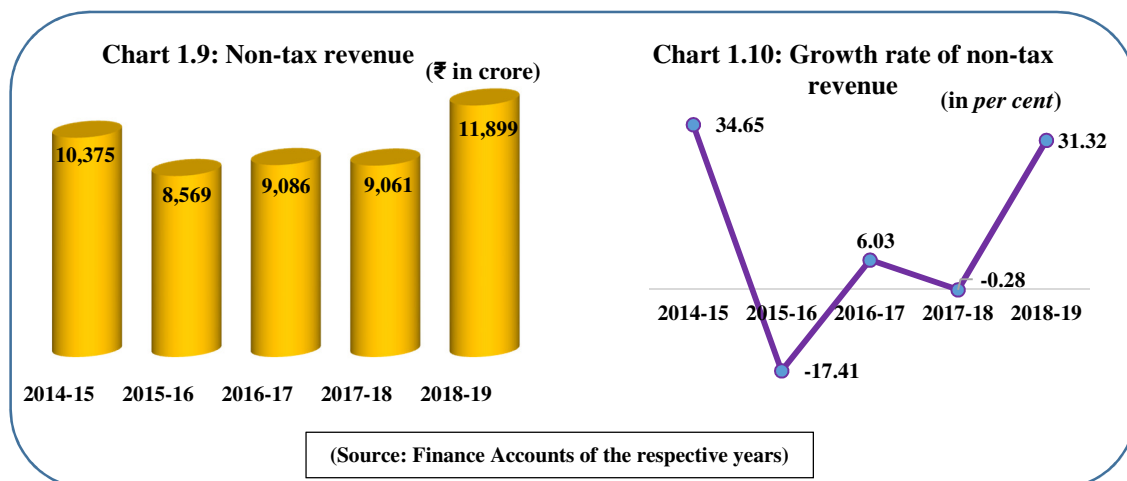
Details of non-tax revenue, its trend and growth during 2014-19 are given in Table 1.15, Chart 1.9 and Chart 1.10 respectively:

Table 1.15: Components of non-tax revenue					
(₹ in crore)					
Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Non-ferrous Mining, Metallurgical and Industries	2,814	3,060	3,168	3,641	3,934
Education, Sports, Art and Culture	3,276	1,292	1,824	1,310	2,366
Forestry and Wildlife	969	1,002	918	1,112	1,043
Interest receipts	1,261	429	582	639	880
Dividends and Profits	80	130	231	622	347
Other non-tax receipts	1,975	2,656	2,363	1,737	3,329 ⁷
Total	10,375	8,569	9,086	9,061	11,899

(Source: Finance Accounts of the respective years)

⁶ Other taxes include Taxes on Immovable Property other than Agricultural Land, Other Taxes on Income and Expenditure and Duties on Commodities and Services.

⁷ Includes receipts under Miscellaneous General Services (₹773.18 crore, 1329 per cent), Minor Irrigation (₹545.04 crore, 54 per cent), Other Administrative Services (₹355.97 crore, 168 per cent), Medium Irrigation (₹226.40 crore, 57 per cent), Contribution and recoveries towards pension and other retirement benefits (₹222.35 crore, 364 per cent), Medical and Public Health (₹214.46 crore, 66 per cent), Power (₹190.32 crore, -2 per cent), Public Works (₹151.75 crore, 21 per cent), Police (₹145.70 crore, 17 per cent), Other Social Services (₹92.69 crore, 63 per cent), Village and Small Industries (₹88.13 crore, 484 per cent), Crop Husbandry (₹62.14 crore, 27 per cent), Major Irrigation (₹37.07 crore, 45 per cent) and Other Receipts (₹223 crore, -21 per cent).



During 2018-19, increase in non-tax revenue was mainly under Education, Sports, Art and Culture (by ₹1,056 crore). This was primarily due to misclassification of receipts under Samagra Shiksha Abhiyan. Rajya Shiksha Kendra (August 2020) informed that during 2018-19, GoI reimbursed ₹1,018 crore for implementation of Samagra Shiksha Abhiyan and State Government released it along with its matching 40 per cent share of ₹679 crore to Rajya Shiksha Kendra under Major Head 2202. However, Rajya Shiksha Kendra had misclassified the amount and credited the entire amount of ₹1,697 crore (₹1,018 crore + ₹679 crore) to Major Head 0202 instead of to Major Head 2202, resulting in increase of non-tax revenue and revenue expenditure of the State by ₹1,697 crore.

1.7.2.2 Grants-in-aid from GoI

The State Government receives grants-in-aid and share of Union taxes and duties, based on the recommendations of the Finance Commission. Details of GoI grants to the State are given below in **Table 1.16**.

Particulars	₹ in crore				
	2014-15	2015-16	2016-17	2017-18	2018-19
Non-plan grants	4,425	3,990	5,473	4,408	4,921
Grants for State plan schemes	9,011	13,371	17,702	23,164	20,821
Grants for Central plan schemes	1,263	359	257	67	17
Grants for Centrally sponsored schemes	2,893	610	531	-	-
Other grants to States (Compensation for loss of revenue arising out of implementation of GST)	-	-	-	2,511	2,866
Total	17,592	18,330	23,963	30,150	28,625
Percentage of increase(+)/decrease(-) over previous year	49.38	4.19	30.73	25.82	(-5.06)
Revenue receipts	88,641	1,05,511	1,23,307	1,34,875	1,48,893
Total grants as a percentage of revenue receipts	19.85	17.37	19.43	22.35	19.23

(Source: Finance Accounts of the respective years)

Increase in non-plan grants during 2018-19 was mainly due to increased funds (by ₹492 crore) received under XIV FC – Grant for Local Bodies as compared to the previous year, while decrease in grants for State plan schemes was attributable to

reduced grants for welfare of Scheduled Castes, Scheduled Tribes and other backward classes by ₹1,689 crore as compared to the previous year.

1.7.2.3 Central tax transfers

Details of GoI transfers to the State Government during 2014-19 are given in **Table 1.17:**

Table 1.17: Trends in Central tax/ duty transfer					
(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Total Central tax transfer	24,107	38,398	46,064	50,853	57,487
Central Goods and Services Tax	-	-	-	716	14,188
Integrated Goods and Services Tax	-	-	-	5,132	1,132
Service tax	3,554	6,656	7,434	5,795	531
Taxes on income other than Corporation tax	6,011	8,400	10,252	13,147	14,722
Union excise duties	2,202	5,100	7,246	5,363	2,708
Corporation tax	8,418	12,078	14,752	15,569	19,990
Taxes on wealth	23	3	34	0	7
Customs	3,899	6,134	6,346	5,131	4,075
Other taxes and duties on commodities and services	0	27	0	0	30
Other Taxes on Income and Expenditure	0	0	0	0	104

(Source: Finance Accounts of the respective years)

The increase of Central tax transfers in 2018-19 over the previous year was mainly under Central Goods and Service Tax (₹13,472 crore), Corporation tax (₹4,421 crore) and Other taxes on Income and Expenditure (₹104 crore) which was offset by a decrease in revenue mainly under Service Tax (₹5,264 crore), Integrated Goods and Services Tax (₹4,000 crore) and Union Excise Duties (₹2,655 crore).

1.7.2.4 Status of Goods and Services Tax

Goods and Services Tax (GST) was implemented w.e.f. 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. As per the provisions of the Act, the projected revenue for Madhya Pradesh was calculated at ₹22,711 crore for the year 2018-19 by applying the projected growth at the rate of 14 per cent per annum over the base year (2015-16) revenue of ₹15,329 crore.

During 2018-19, the State Government received ₹18,508 crore (including ₹2,147 crore on account of advance apportionment of IGST) as revenue under Major Head '0006 State Goods and Services Tax'. Further, GoI released ₹2,866 crore during the year as compensation for the loss of revenue arising out of implementation of GST.

With the automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfill the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified

on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

1.7.3 Receipts under Capital section

Trends of receipts of the State government under Capital section during the five year period 2014-19 are given below in **Table 1.18**.

Table 1.18: Trends in receipts under the Capital Section					
(₹ in crore)					
Sources of State's Receipts	2014-15	2015-16	2016-17	2017-18	2018-19
Miscellaneous capital receipts	28	26	24	19	13
Inter-State settlement	1	2	-	-	-
Recovery of loans and advances	6,765 ⁸	162	772 ⁹	5,070 ¹⁰	70
(A) Non-debt capital receipts	6,794	190	796	5,089	83
Rate of growth of non-debt capital receipts (per cent)	5,086.26	(-97.20)	318.95	539.32	(-98.37)
Internal Debt	13,697	18,659	28,581	19,975	28,701
Loans and advances from the Central Government	1,372	1,326	1,267	1,917	3,796
(B) Public debt receipts	15,069	19,985	29,847	21,892	32,497
Receipts under Capital section (A+B)	21,863	20,175	30,643	26,981	32,580
Rate of growth of Public Debt receipts (per cent)	57.94	32.62	49.35	(-) 26.65	48.44
Rate of growth of receipts under Capital section (per cent)	126.04	(-7.72)	51.89	(-)11.95	20.75

(Source: Finance Accounts of the respective years)

1.7.3.1 Debt Receipts from internal sources

Details of debt receipts from internal sources during 2014-19 are given in **Table 1.19**.

Table 1.19: Debt receipts from internal sources					
(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Market Borrowings	10,300	14,700	16,100	15,000	20,496
Ways and Means Advances from the Reserve Bank of India	-	-	-	-	3,376
Loans from financial institutions	1,483	2,075	2,603	2,101	1,858
Compensation and other bonds	-	-	7,360	-	-
Special Securities issued to NSSF	1,914	1,884	2,518	2,874	2,971
Total debt receipts from internal sources	13,697	18,659	28,581	19,975	28,701

(Source: Finance Accounts of the respective years)

The State Government was not able to maintain the minimum balance of ₹1.96 crore with the Reserve Bank of India on 25 days during 2018-19. Hence, it had to obtain ordinary ways and means advances amounting to ₹3,376 crore from Reserve Bank of India during the year. The entire amount was repaid along with interest of ₹1.16 crore. Ordinary ways and means advances obtained on any particular day had not exceeded the maximum limit of ₹1,600 crore.

⁸ Of this, ₹6,694 crore pertains to recovery of 'loans for power projects'

⁹ Of this, ₹507 crore pertains to recovery of loans to agriculture and allied activities

¹⁰ Of this, ₹4,622 crore pertains to recovery of 'loans for power projects'

1.7.3.2 Loans and advances from GoI

Loans and advances received by the State government from GoI mainly consist of loans for State/Union Territory plan schemes. The details of loans and advances received from GoI during 2014-15 to 2018-19 are given in **Table 1.20**.

Table 1.20: Loans and advances from GoI					
(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Loans and advances from GoI	1,372	1,326	1,267	1,917	3,796

(Source: Finance Accounts of the respective years)

The increase in loans and advances from GoI during the year 2018-19 as compared to the previous year was due to increased receipts under Back to Back basis loan by ₹1,879 crore.

1.7.3.3 Public Account receipts

Receipts and disbursements under Small Savings, Provident Funds and Reserve Funds *etc.*, which do not form part of the Consolidated Fund, are kept in Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the Legislature. The Government acts as a banker or trustee in respect of these accounts. The status of receipts and disbursements under Public Account are shown in Statement 21 of the Finance Accounts and the details are given in **Table 1.21**.

Table 1.21: Status of Public Accounts (Net)					
(₹ in crore)					
Resources under various heads	2014-15	2015-16	2016-17	2017-18	2018-19
Public Account (Net)	2,130	4,435	2,837	2,772	2,968
a. Small savings, provident funds etc.	963	1,024	813	680	2,249
b. Reserve funds	144	1,733	(-)498	(-)1,038	590
c. Deposits and advances	618	574	3,436	2,316	164
d. Suspense and miscellaneous	462	1,457	(-)842	110	(-)677
e. Remittances	(-)57	(-)353	(-)72	704	642

(Source: Finance Accounts of respective years)

1.8 Evasion of tax detected by the Department

The details of cases of evasion of tax detected, cases finalised and the demands for additional tax raised as on 31 March 2019 as reported by the Mining Department, Department of Registration and Stamps and Department of Commercial Taxes are given in **Table 1.22**.

Table 1.22: Evasion of Tax						
Nature of Revenue	No. of cases pending as on 31.03.2018	No. of cases detected during 2018-19	Total no. of cases	No. of cases in which investigation completed and additional demand including penalty raised		No. of pending cases as on 31.03.2019
				No. of cases	Amount (₹ in crore)	
Mining	3,625	16,504	20,129	15,298	52.37	4,831
Stamps and Registration fees	13,353	10,304	23,657	9,720	52.93	13,937
Commercial tax*	510	73	583	383	40.15	200
Total	17,488	26,881	44,369	25,401	145.45	18,968

(Source: Information furnished by concerned Departments)

*Includes VAT, Entry Tax and Central Goods and Service Tax

1.9 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2018-19 are given in **Table 1.23** below:

Particulars	Gross collection	Expenditure on collection	Percentage of cost of collection to gross collection	All India average of previous year
	₹ in crore			
Taxes on sales, trades etc./ State Goods and Services Tax	28,411	207.07	0.73	0.69
Taxes on vehicles	3,008	55.91	1.86	2.61
State excise	9,542	140.56	1.47	1.83
Stamps and registration fees	5,278	61.35	1.16	2.96

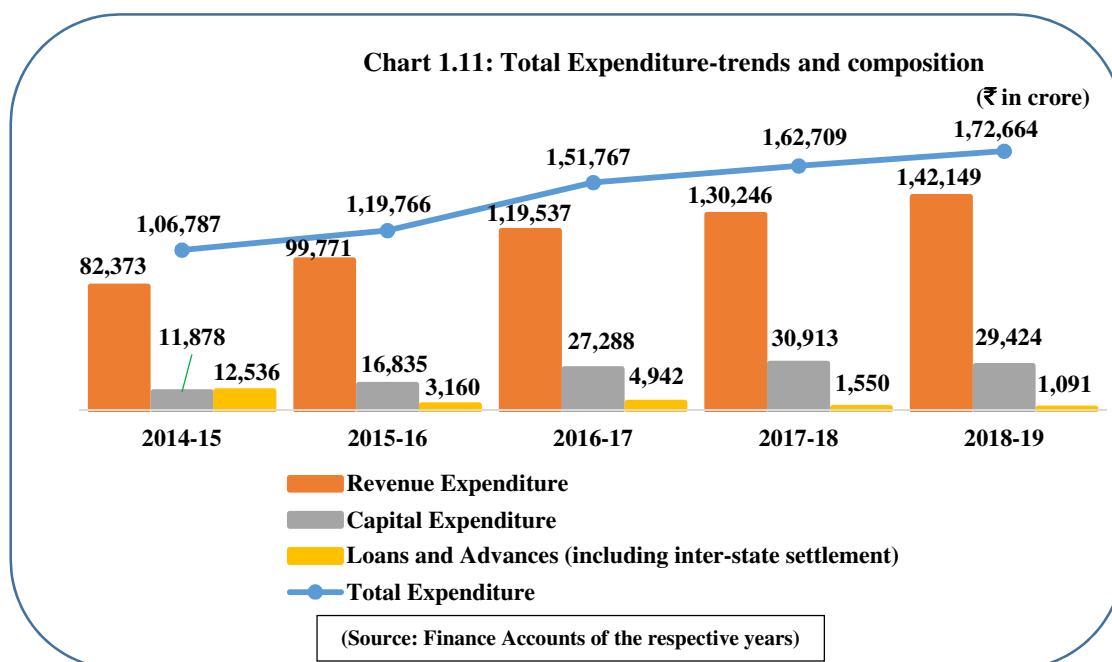
(Source: Finance Accounts 2018-19)

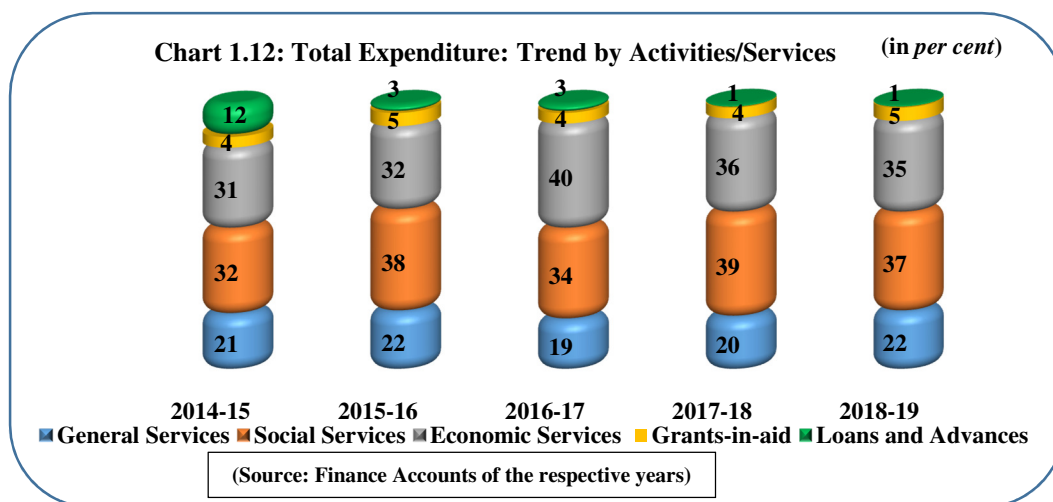
The State's cost of collection under the major revenue heads was significantly lower than all India average cost of collection, except taxes on sales, trade etc./State Goods and Services Tax.

1.10 Application of Resources

1.10.1 Growth and composition of expenditure

Charts 1.11 and **1.12** present the trends and composition of total expenditure and activity-wise expenditure during 2014-19 respectively.





1.10.2 Capital expenditure

Details of capital expenditure are given in **Table 1.24**.

Table 1.24: Details of Capital Expenditure					
(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Capital expenditure	11,878	16,835	27,288	30,913	29,424
Rate of growth of Capital expenditure (in per cent)	9.85	41.73	62.09	13.28	(-)4.82
Capital expenditure as a percentage of GSDP at current prices (in per cent)	2.47	3.11	4.21	4.24	3.64
Revenue surplus	6,268	5,740	3,770 ¹¹	4,629	6,744

(Source: Finance Accounts of the respective years)

Capital expenditure increased significantly during 2014-15 to 2017-18 indicating utilisation of revenue surplus for funding capital expenditure. It, however, decreased by ₹1,489 crore (4.82 per cent) during 2018-19 over the previous year due to less expenditure under Energy by ₹5,207 crore. This was mainly because of not incurring any expenditure under UDAY during 2018-19 as compared to an expenditure of ₹4,622 crore during 2017-18.

1.10.3 Revenue expenditure

Details of revenue expenditure are given in **Table 1.25**.

Table 1.25: Details of Revenue Expenditure					
(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue expenditure	82,373	99,771	1,19,537	1,30,246	1,42,149
Rate of growth of revenue expenditure (in per cent)	17.89	21.12	19.81	8.96	9.14

(Source: Finance Accounts of the respective years)

Increase in revenue expenditure during 2018-19 was mainly under Agriculture and Allied Activities (by ₹3,675 crore), Pension and other retirement benefits (by

¹¹ Includes impact of UDAY. On excluding impact of UDAY, revenue surplus would be ₹7,781 crore

₹2,694 crore), Education, Sports, Art and Culture (by ₹2,521 crore), interest payment (by ₹1,650 crore), and Police (by ₹860 crore).

1.10.4 Committed expenditure

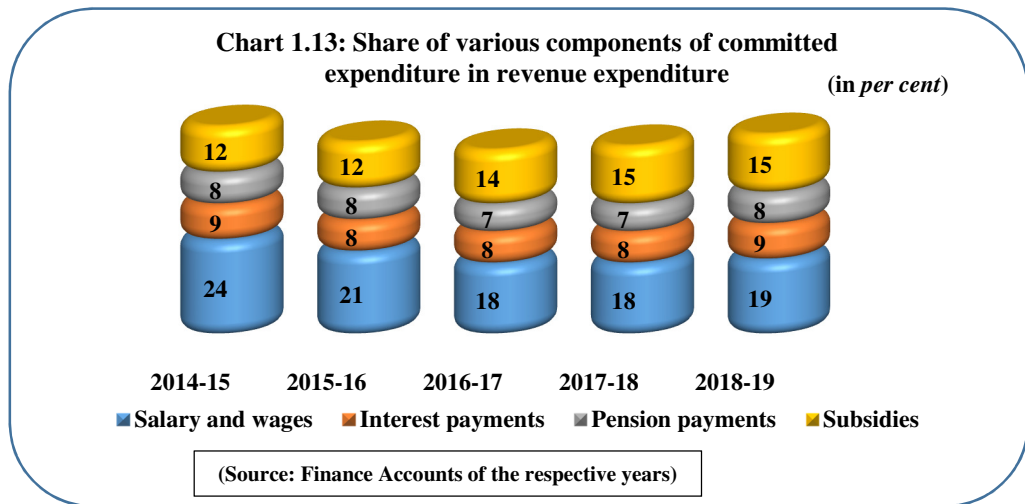
Committed expenditure constituted a major component of revenue expenditure and accounted for 51.47 *per cent* of the revenue expenditure (₹1,42,149 crore) during 2018-19. **Table 1.26** presents the trends under committed expenditure during the five year period 2014-19 and **Chart 1.13** depicts the share of components of committed expenditure in revenue expenditure.

Components of committed expenditure	(₹ in crore)					
	2014-15	2015-16	2016-17	2017-18	2018-19	
					BE	Actuals
Salaries* and wages	19,997 (22.56)	20,554 (19.48)	21,577 (17.50)	24,026 (17.81)	31,920 (20.48)	27,256 (18.31)
Interest payments	7,071 (7.98)	8,091 (7.67)	9,079 (7.36)	11,045 (8.19)	12,867 (8.25)	12,696 (8.53)
Pension payments	6,836 (7.71)	7,819 (7.41)	8,793 (7.13)	9,290 (6.89)	12,557 (8.06)	11,984 (8.05)
Subsidies	9,954 (11.23)	11,725 (11.11)	16,512 (13.39)	19,381 (14.37)	22,510 (14.44)	21,222 (14.25)
Total	43,858 (49.48)	48,189 (45.67)	55,961 (45.38)	63,742 (47.26)	79,854 (51.23)	73,158 (49.13)
Percentage of committed expenditure to revenue expenditure	53.24	48.30	46.81	48.94	51.31	51.47

Note: Figures in parentheses indicate percentage of Revenue Receipts

*Also includes salaries paid out of Grants-in-aid.

(Source: Finance Accounts of respective years and budget books for the year 2018-19)



1.10.4.1 Salaries and Wages

During 2018-19, the expenditure on salaries and wages increased by 13.44 *per cent* over the previous year, which was 11.35 *per cent* in 2017-18. However, actual expenditure on salaries and wages fell short of assessment made by the State Government in MTFPS (₹31,920 crore) by ₹4,664 crore.

1.10.4.2 Interest payments

Interest payments increased by ₹5,625 crore at CAGR of 15.76 *per cent* during 2014-19. Major component of interest payments in 2018-19 was interest on market loans (₹7,330 crore).

1.10.4.3 Subsidies

The department/head-wise details of subsidies paid by the State Government during 2018-19 are given in Appendix II of the Finance Accounts. The subsidy given to major activities were under Energy: ₹9,684 crore (45.63 *per cent*); Farmers welfare and agriculture development: ₹5,708 crore (26.90 *per cent*) and Horticulture and Food Processing: ₹932 crore (4.39 *per cent*).

1.10.4.4 Pension Payments

During 2018-19, expenditure on pension payments was ₹11,983.83 crore, out of which, ₹728.88 crore was incurred towards National Pension System (NPS) as discussed below.

National Pension System (NPS)

New Pension Scheme was initially designed for Government employees with effect from 1 January 2005. It was further redesigned as National Pension System (NPS) in 2009. In terms of the scheme, the employee contributes 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL).

Out of the total collected contribution of ₹1,153.70 crore (employees' contribution and Government contribution) during the year 2018-19, the State Government transferred only ₹1,040.60 crore to NSDL, resulting in a short transfer ₹113.10 crore to the designated authority during 2018-19 for further investment as per the provision of the scheme. Thus, the current liability stands deferred to future years. Further, the State Government has created avoidable interest liability on the amount not transferred to NSDL.

Non-deduction of NPS

Out of the total 102¹² offices of Superintendents of Police/ Commandants, Special Armed Force/Hawk Force in Madhya Pradesh, 86¹³ offices (84 *per cent*) were audited during 2018-20. During the audit of these offices, non-deduction of NPS in six offices was observed where the employer had neither deducted NPS contribution amounting to ₹35.54 lakh of 3,310 employees from arrears of Seventh Pay Commission and dearness allowance, nor matched it with equal share. The details are given in **Part (A) of Table 1.27**.

¹² Includes 77 offices of Superintendent of Police, 24 offices of Commandant, Special Armed Force and one office of Commandant, Hawk Force

¹³ Includes 66 offices of Superintendent of Police, 19 offices of Commandant, Special Armed Force and one office of Commandant, Hawk Force

Similarly, out of a total 322 offices of Block Education Officer (BEO), 143 offices (44 per cent) were audited during 2018-20. During the audit of these offices, non-deduction of NPS was observed in five offices where the employer had neither deducted NPS contribution amounting to ₹25.39 lakh of 140 employees from salaries nor matched it with equal share. The details are given in **Part (B)** of **Table 1.27**.

Table 1.27: Unit-wise details of non-deduction of NPS from arrears of 7 th Pay Commission/ salaries							
(₹ in lakh)							
Sl. No.	Name of the office	Year of Audit	Number of employees	Period during which amount was not deducted	Employees' contribution not deducted	Matching share of employer	Amount not transferred to NSDL
A. Cases of non-deduction of NPS from arrears of 7th CPC							
1.	Superintendent of Police, Morena	2018-19	672	July – Sept. 2017	9.22	9.22	18.44
2.	Superintendent of Police, Mandasaur	2018-19	571	July – Sept. 2017	6.45	6.45	12.90
3.	Commandant, Hawk Force, Bhopal	2019-20	787	July – Oct. 2017	6.17	6.17	12.34
4.	Commandant, 8 th Battalion, SAF, Chhindwara	2018-19	399	July – Aug. 2017	2.66	2.66	5.32
5.	Superintendent of Police, Khandawa	2019-20	474	July – Nov. 2017	5.97 ¹⁴	5.97	11.94
6.	Superintendent of Police, Burhanpur	2019-20	407	July – Oct. 2017	5.07	5.07	10.14
Total (A)			3,310		35.54	35.54	71.08
B. Cases of non-deduction of NPS from salaries							
1	Block Education Officer, Patharia, District- Damoh	2019-20	14	Apr 2017, Jun 2017 and Aug 2017	0.92	0.92	1.84
2.	Block Education Officer, Hatta District-Damoh	2018-19	51	June 2017 and Aug. 2017	1.22	1.22	2.44
3.	Block Education Officer, Malthon, District- Sagar	2019-20	30	Aug 2018	0.75	0.75	1.50
4.	Block Education Officer, Guna	2018-19	28	Nov. 2014 - Aug 2018	15.54	15.54	31.08
5.	Block Education Officer, Kurwai, Vidisha	2018-19	17	Mar. 2017 - Sep 2018	6.96	6.96	13.92
Total B			140		25.39	25.39	50.78
Grand Total (A&B)			3,450		60.93	60.93	121.86

(Source: Information furnished by concerned Departments)

It can be seen from **Table 1.27** that employers had neither deducted the contribution of 3,450 State Government employees to NPS amounting to ₹60.93 lakh from salaries and arrears of Seventh Pay Commission, nor contributed the share of the Government, which resulted in short transfer of ₹121.86 lakh to NSDL/Trustee bank. This has deprived the Government employees of the benefit of NPS.

On this being pointed out, Superintendents of Police and Commandants replied that deduction could not be made due to non-availability of provision for deducting NPS subscription from arrears in the Integrated Financial Management Information System

¹⁴ Inclusive of ₹0.62 lakh pertaining to arrears of dearness allowance

(IFMIS) software and BEOs replied that contribution could not be deducted due to non-receipt of Permanent Retirement Account Number (PRAN).

The replies are not acceptable, as Principal Secretary, Finance Department had instructed (September 2017) heads of all the Departments to draw arrears of NPS subscribers as per previous pattern, till the necessary change is made in the IFMIS software. Further, Secretary, Finance Department vide its order (January 2016) has stipulated the time limit of 20 days for generating PRAN from the date of appointment of the employee.

1.10.5 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2014-15 and 2018-19 are analysed in **Table 1.28**.

			(in per cent)						
Fiscal Priority (percentage to GSDP)			AE/GSDP	DE [#] /AE	SSE/AE	ESE/AE	CE/AE	Education/AE	Health/AE
General Category States Average (Ratio) 2014-15			15.99	68.51	36.15	32.36	14.02	16.54	4.92
Madhya Pradesh's Ratio 2014-15			22.25	74.86	31.98	42.88	11.12	15.50	4.46
General Category States Average (Ratio) 2018-19			16.05	67.04	36.59	30.45	14.28	14.99	5.07
Madhya Pradesh's Ratio 2018-19			21.33	73.03	37.46	35.57	17.04	15.74	4.48

AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Services Expenditure; ESE: Economic Services Expenditure; CE: Capital Expenditure.
[#] Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

The ratio depicting the adequacy of public expenditure of Madhya Pradesh in 2018-19 was higher than the average of General category states except in the health sector.

1.10.6 Efficiency of expenditure use

Details of capital and revenue expenditure on maintenance of social and economic services are given in **Table 1.29** below:

Table 1.29: Efficiency of expenditure use in selected social and economic services						
Social/Economic Infrastructure	2017-18			2018-19		
	Ratio of CE to TE	Revenue expenditure (₹ in crore)		Ratio of CE to TE	Revenue expenditure (₹ in crore)	
		S&W	O&M		S&W	O&M
Social Services (SS) Total	8.38	12,565	429	8.84	14,061	356
Economic Services (ES) Total	42.25	3,842	1,250	37.42	4,201	954
Total (SS+ES)	24.60	16,408	1,679	22.76	18,262	1,310
Major components of Social Services						
Education, Sports, Art and Culture	2.82	8,232	28	3.47	9,105	30
Health and Family Welfare	13.96	2,828	19	15.74	3,223	16
Water Supply, Sanitation, Housing and Urban Development	11.91	323	363	16.66	376	285
Other Social Services	10.35	1,183	19	6.18	1,357	25
Major components of Economic Services						
Agriculture and Allied Activities	3.18	2,424	16	10.68	2,581	15
Irrigation and Flood Control	92.51	660	74	88.76	715	65
Power and Energy	36.84	1	19	17.85	1	12
Transport	85.31	82	490	87.03	157	364
Other Economic Services	20.98	676	651	25.93	747	498
TE: Total Expenditure; CE: Capital Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance.						

(Source: Finance Accounts and VLC data of Pr. AG (A&E)-I, M.P. for the years 2017-18 and 2018-19)

- The share of capital expenditure to total expenditure during 2018-19 over the previous year increased by 0.46 *per cent* under social services and decreased by 4.83 *per cent* under economic services.
- The share of salaries and wages in revenue expenditure increased by ₹1,854 crore (11.30 *per cent*) in 2018-19 as compared to 2017-18. The overall share of O&M expenditure in the revenue expenditure decreased by ₹369 crore (21.98 *per cent*).

1.11 Government expenditure and investments

1.11.1 Financial results of irrigation works

Thirteenth and XIV Finance Commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The financial results of irrigation projects in the State for the period 2014-19 are depicted in **Table 1.30**.

Table 1.30: Cost recovery position of irrigation projects				
Year	Revenue receipts	Revenue expenditure	Cost recovery assessment of XIII FC(2010-15)/ XIV FC (2015-20)	Percentage of revenue receipts to revenue expenditure
1	2	3	4	5
	₹ in crore		In per cent	
2014-15	437	839	75.00	52.09
2015-16	483	625	35.00	77.28
2016-17	574	680	35.00	84.41
2017-18	524	637	35.00	82.26
2018-19	809	1,052	35.00	76.90

(Source: Finance Accounts of the respective years and Reports of XIII and XIV Finance Commission)

As may be seen from the above table, the cost recovery of irrigation projects in the State during 2014-15 was below the assessment made by XIII FC. However, it improved from 2015-16 onwards and was above the assessment made by XIV FC during 2015-19.

1.11.2 Incomplete projects

Blocking of funds on incomplete works impinges negatively on the quality of expenditure. The details of incomplete projects as on 31 March 2019 as given in the Finance Accounts are summarised below in **Table 1.31**.

Table 1.31: Department-wise profile of incomplete projects as on 31 March 2019							
(₹ in crore)							
Particulars	Number of incomplete projects	Initial budgeted cost of all incomplete projects	Cumulative actual expenditure of all incomplete projects	No. of projects for which costs were revised	Estimated cost of project for which costs were revised		
					Initial	Revised estimated cost	Cost overrun
Irrigation	33	3,463.98	2,803.76	05	567.58	1,503.81	936.23
Public Works Department	22	217.44	146.77	01	12.00	16.47	4.47
Total	55	3,681.42	2,950.53	06	579.58	1,520.28	940.70

(Source: Appendix IX of Finance Accounts 2018-19)

It can be seen from **Table 1.31** that delay in completion of projects resulted in cost overrun of ₹940.70 crore in six projects apart from delaying the envisaged benefits.

1.11.3 Investments and returns

As on 31 March 2019, Government had invested ₹35,240.10 crore which included investment in 41 Government Companies (₹24,349.56 crore), 34 Statutory Corporations (₹9,259.66 crore), 130 Co-operative institutions (₹1,629.57 crore) and 24 Joint Stock Companies and partnerships (₹1.31 crore).

The position of dividend/interest received on investment during 2014-19 is given in **Table 1.32**.

Table 1.32: Returns on Investments					
Investment/Return/Cost of Borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Investment at the end of the year (₹ in crore)	15,029	15,524	21,827	29,537	35,240
Dividend/Interest received (₹ in crore)	80.35	129.64	231.50	622.36	347.26
Dividend/Interest received (<i>per cent</i>)	0.53	0.83	1.06	2.11	0.99
Average rate of interest on Government borrowings ¹⁵ (<i>per cent</i>)	6.88	6.86	6.42	6.73	6.92
Difference between interest rate on market borrowings and rate of return on investment (<i>per cent</i>)	6.35	6.03	5.36	4.62	5.93

(Source: Finance Accounts of respective years)

¹⁵ Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100

During 2018-19, the return on these investments was 0.99 *per cent* while the Government paid interest at an average rate of 6.92 *per cent* on its borrowings during the year.

During the exit conference (February 2020), Additional Chief Secretary (ACS), Finance Department replied that while necessary steps would be taken in this regard, the objective of investment in these institutions was not to earn returns, but to further public purpose.

1.11.4 Loans and advances by State Government

Table 1.33 presents the outstanding loans and advances as on 31 March 2019 and interest receipts vis-à-vis interest payments during the last five years.

Table 1.33: Outstanding loans and advances and interest receipts and payments by State Government					
(₹ in crore)					
Quantum of loans/interest receipts/ cost of Borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Balance of loans and advances	32,072	37,842	40,827¹⁶	44,989¹⁷	41,124¹⁸
Amount disbursed during the year	12,535	3,158	4,941	1,550	1,090
Amount recovered during the year	6,765	162	772	5,070	70
Closing Balance of loans and advances	37,842	40,838	44,996	41,469	42,144
Net addition of loans and advances	5,770	2,996	4,169	(-3,520)	1,020
Interest receipts	1,058	139	62	97	235
Interest receipts as percentage of outstanding loans and advances	2.80	0.34	0.14	0.23	0.56
Average rate of interest on Government borrowings (<i>per cent</i>)	6.88	6.86	6.42	6.73	6.92
Difference between interest rate on market borrowings and interest received on loans (<i>per cent</i>)	4.08	6.52	6.28	6.50	6.36

(Source: Finance Accounts of the respective years)

Considering that the average interest paid on borrowings was 6.92 *per cent* during 2018-19, the rate of interest received was only 0.56 *per cent* on loans and advances given by the Government.

Details of loans and advances made by the Government are detailed in Section 1 of Statement 18 of the Finance Accounts.

1.11.5 Cash balances and investment of cash balances

Table 1.34 depicts the cash balances and investments made by the State Government out of cash balances during 2018-19.

¹⁶ Opening balance decreased by ₹10.21 crore due to proforma transfer to Chhattisgarh

¹⁷ Opening balance decreased by ₹6.74 crore due to proforma transfer to Chhattisgarh

¹⁸ Opening balance decreased by ₹345.35 crore due to proforma transfer to Chhattisgarh

Table 1.34: Cash balances and investment of Cash Balances		
(₹ in crore)		
Particulars	Opening balance as on 1 April 2018	Closing balance as on 31 March 2019
(a) General Cash Balance		
Cash in treasuries	--	--
Deposits with Reserve Bank of India	(-)693.65	(-)3,663.52 ¹⁹
Remittances in transit - local	--	--
Total	(-)693.65	(-)3,663.52
Investments held in Cash Balance Investment account	7,412.19	8,638.46
Total (a)	6,718.54	4,974.94
(b) Other Cash Balances and Investments		
Departmental cash balances	(-)0.23	(-)3.17
Permanent imprest	0.83	0.83
Investment out of earmarked funds	416.42	416.42
Total (b)	417.02	414.08
Grand Total (a)+(b)	7,135.56	5,389.02

(Source: Finance Accounts 2017-18 and 2018-19)

The position of closing cash balance during the last five years showed a growing trend from ₹5,401.96 crore (as on March 2015) to ₹10,993.66 crore (as on March 2017) and then declined to ₹5,389.02 crore (as on March 2019). During 2018-19, the cash balance decreased by ₹1,746.54 crore compared to that of 2017-18 from opening cash balance of ₹7,135.56 crore to closing cash balance of ₹5,389.02 crore. It is appreciated that the State Government had reduced its balance by ₹1,746.54 crore. The cash balance investment decreased from ₹10,628 crore (as on 31 March 2017) to ₹8,638.46 crore as on 31 March 2019 and constituted 30.01 per cent of internal debt (₹28,701 crore) of the State Government as on March 2019. The surplus cash balance was invested in Government of India Treasury Bills.

The surplus cash balance held in investment account was ₹8,638.46 crore while the State Government raised market loan of ₹20,496 crore during 2018-19. The State Government had a surplus cash balance mainly due to raising of market loans under public debt. The build-up of large cash balances increases the interest cost burden for the State Government. The major component of interest payments was interest on market loans (₹7,330 crore). The State Government could have lowered its borrowings and the burden of interest by utilising the surplus cash balance available with it.

1.12 Assets and Liabilities

1.12.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like lands and buildings owned by the Government is not done. However, Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.8* gives an abstract of such liabilities and assets as on 31 March 2019 compared to the corresponding position as on 31 March 2018.

¹⁹ At the close of March 2019 there was a net difference of ₹1,360.71 crore between the figures reflected in the Finance Accounts and those intimated by RBI ₹2,302.81 crore under 'Deposits with Reserve Bank' due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

1.12.2 Transactions under Reserve Funds

There are 11 Reserve Funds in the accounts of the State Government, which have been created for specific purposes. Details are summarised in **Table 1.35**.

Table 1.35: Position of Reserve Funds during 2016-19							
Sl. No.	Head of Accounts	Number of Reserve Funds		Opening balance as on 1 April 2016	Receipts during 2016-19	Disbursements during 2016-19	Closing balance as on 31 March 2019
		Operative	Inoperative				
Reserve Funds bearing interest							
1	8121- General and other Reserve Funds	02	00	77,046.44	5,28,212.92	5,28,189.00	7,542.76 ²⁰
Reserve Funds not bearing interest							
1	8223-Famine Relief Fund	-	01	598.15	-	-	598.15
2	8226- Depreciation / Renewal Reserve Funds	-	01	463.58	-	-	463.58
3	8228- Revenue Reserve Funds	-	01	2,409.27	-	-	2,409.27
4	8229- Development and Welfare Funds	03	01	6,92,459.58	2,89,476.97	3,85,557.68	5,96,378.87
5	8235- General and Other Reserve Funds	01	01	2.21	1,420.72	1,420.72	2.21
Total		06	05	7,72,979.23	8,19,110.61	9,15,167.40	6,07,394.84²⁰

(Source: Finance Accounts of the respective years)

Out of the total 11 Reserve Funds with a balance of ₹6,073.95 crore, five²¹ funds with balance of ₹35.03 crore were inoperative during the period 2016-19. Out of ₹5,963.79 crore lying under Reserve Fund 8229- Development and Welfare Funds, only ₹0.07 crore was invested at the end of 31 March 2019.

1.12.2.1 State Disaster Response Fund (SDRF)

Guidelines of the SDRF stipulate that States should transfer the amount received from GoI to SDRF within 15 days of its receipt and any delay will require the State Government to release the amount, with interest, at bank rate of RBI, for the number of days of delay. Further, States shall pay interest to the SDRF at the interest applicable to overdrafts under Overdraft Regulation Guidelines of the RBI.

²⁰ Closing balance decreased by ₹69,527.60 lakh due to proforma correction of ₹66,800 lakh during 2017-18 and proforma transfer of ₹2,727.60 lakh to Chhattisgarh during 2018-19

²¹ 1. 8223-101-Famine Relief Fund, 2. 8226-102- Depreciation Reserve Fund of Government Non-commercial Departments, 3. 8229-103-Development Funds for Agriculture purposes, 4. 8228-101-Revenue Reserve Funds, 5. 8235-200-Other Funds

As of 1 April 2018, there was a balance of ₹75.19 crore in SDRF. During 2018-19, the State Government received ₹914.40 crore from GoI. State Government transferred this amount along with its own share of ₹101.60 crore to SDRF. During the year 2018-19 GoMP incurred an expenditure of ₹1,016 crore on natural calamities. However, the balance amount of ₹75.19 crore was not invested and no amount of interest (₹6.20 crore²²) was also credited to the Fund during the year.

GoI had released grant-in-aid of ₹334 crore to Madhya Pradesh as assistance from National Disaster Response Fund on 27 September 2018. However, GoMP did not transfer this amount to SDRF at the end of 31 March 2019. As per the SDRF guidelines, GoMP was required to pay an interest of ₹10.44 crore on un-deposited amount of ₹334 crore into SDRF at Bank rate of RBI.

Non-transfer of funds and non-payment of interest to SDRF had overstated revenue surplus and understated fiscal deficit by ₹350.64 crore.

During the exit conference (February 2020), ACS, Finance Department replied that necessary instructions would be issued to the concerned department.

1.12.2.2 Guarantee Redemption Fund (GRF)

The State Government constituted the Guarantee Redemption Fund (GRF) in 2005-06 in view of the recommendation of XII Finance Commission. As per the scheme, GoMP was required to contribute to the fund ₹51.92²³ crore during 2018-19, but no amount was contributed by GoMP. This has resulted in overstatement of revenue surplus and understatement of fiscal deficit by ₹51.92 crore. As on 31 March 2019, the balance in the Fund was ₹408.79 crore against total outstanding guarantees of ₹30,763.38 crore which was invested in Central Government dated Securities.

During the exit conference (February 2020), ACS, Finance Department replied that State Government had sufficient balance in GRF.

1.12.2.3 Sinking Fund

The XII Finance Commission recommended that States should set up Sinking Funds for amortisation of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.50 *per cent* of their outstanding liabilities as at the end of the previous year.

However, the State Government did not constitute the Consolidated Sinking Fund and therefore, had not contributed ₹861.82 crore in 2018-19 (0.50 *per cent* of outstanding liabilities of ₹1,72,363.11 crore as on 31 March 2018). Thus, the Revenue Surplus has been overstated and Fiscal Deficit understated by ₹861.82 crore.

During the exit conference (February 2020), ACS, Finance Department stated that the GoMP had decided not to constitute the Consolidated Sinking Fund and did not agree with the implication on Revenue Surplus and Fiscal Deficit as pointed out by audit.

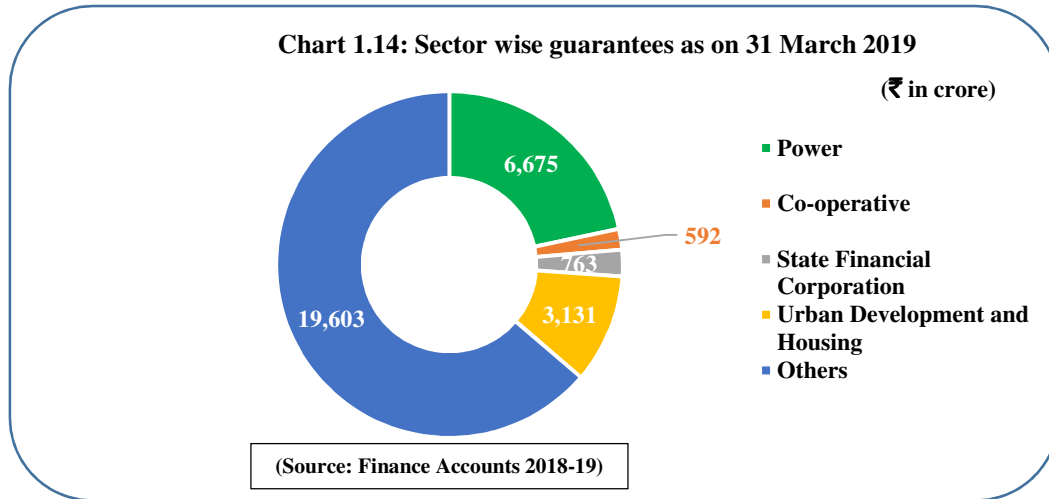
²² Calculated at the average rate of 8.25 *per cent* applicable to overdrafts under overdraft regulation guidelines of Reserve Bank of India

²³ ₹25.96 crore realised as guarantee fees during 2017-18 and equal share by GoMP

However, it is pertinent to note that the State Government had made a token provision of ₹1,000 for Sinking Fund in the Budget for the year 2018-19.

1.12.3 Contingent Liabilities – Status of Guarantees

During 2018-19, the total outstanding guarantees were within the ceilings fixed under the FRBM Act²⁴. The details of outstanding guarantees given by GoMP and maximum amount guaranteed are given in **Appendix 1.6**. Sector wise composition of guarantees outstanding as on 31 March 2019 is shown in **Chart 1.14**.



GoMP did not pay any amount towards guarantees on account of default by the borrowers during 2018-19. The composition of the maximum amount guaranteed was towards six²⁵ entities of power sector (₹14,019 crore), one²⁶ institution of co-operative sector (₹5,150 crore), six²⁷ institutions of urban development and housing (₹6,283 crore), five²⁸ institutions of other sectors (₹28,888 crore) and State Financial Corporation (₹1,300 crore).

Guarantee fee is charged from the principal debtors unless exempted specifically. During 2018-19, GoMP received ₹14.73 crore as guarantee fees out of total receivable of ₹81.06 crore.

1.13 Debt Management

1.13.1 Composition of fiscal liabilities of the State Government

The composition of fiscal liabilities of the State Government during 2014-15 to 2018-19 is detailed in **Table 1.36**.

²⁴ Total guarantees should not exceed 80 per cent of the total revenue receipts in the preceding year

²⁵ 1. M.P. Power Generating Company Ltd., Jabalpur, 2. M.P. Power Transmission Company Ltd., Jabalpur, 3. M.P. Poorv Kshetra Power Distribution Company Ltd., Jabalpur, 4. M.P. Madhya Kshetra Power Distribution Company Ltd., Bhopal, 5. M.P. Paschim Kshetra Power Distribution Company Ltd., Indore, 6. M.P. Power Management Co. Ltd., Jabalpur

²⁶ Credit Co-operative

²⁷ 1. Nagar Nigam, 2. Nagar Palika, 3. Nagar Panchayat, 4. State Urban Development Authority, 5. Nagar Parishad, 6. M.P. Police Housing Corporation Ltd

²⁸ 1. M.P. Khadi Gramoudyog Board, 2. M.P. Commerce, Industry and Employment Department, 3. M.P. Food and Civil Supply Department, 4. Public Works Department, 5. Higher Education

Table 1.36: Composition of fiscal liabilities of the State Government					
Nature of Borrowings	Balances (₹ in crore)				
	31 March 2015	31 March 2016	31 March 2017	31 March 2018	31 March 2019
(A) Public Debt					
Internal Debt of the State Government ²⁹	69,008	83,718	1,08,391	1,23,683	1,40,009
Loans and Advances from GoI	13,254	13,668	13,917	14,741	17,389
Total (A)	82,262	97,386	1,22,308	1,38,424	1,57,398
(B) Other Public Account Liabilities					
Small Savings, Provident Fund	12,659	13,682	14,493	14,331	16,577
Reserve Funds	5,995	7,730	7,218	5,512	6,074
Deposits	7,772	8,346	11,781	14,096	14,260
Total (B)	26,426	29,758	33,492	33,939	36,911
Total debt stock of the State Government³⁰ (A+B)	1,08,688	1,27,144	1,55,800	1,72,363	1,94,309

(Source: Finance Accounts of respective years)

During the five year period 2014-15 to 2018-19, the total debt stock of the Government increased from ₹96,824 crore (1 April 2014) to ₹1,94,309 crore (31 March 2019). Maturity profile of public debt is detailed in **Table 1.37**.

Table 1.37: Maturity Profile of Public Debt				
Maturity Year	(₹ in crore)			
	Internal Debt	Loans and Advances from GoI	Total	Per cent
1 to 3 years	16,685	1,243	17,928	11.39
3 to 7 years	41,238	2,199	43,437	27.60
Above 7 years	72,135	960	73,095	46.44
Maturity year not available	9,951	12,987	22,938	14.57
Total	1,40,009	17,389	1,57,398	100.00

(Source: Finance Accounts 2018-19)

The maturity profile of public debt revealed that the redemption pressure was likely to rise from the year 2024-25 and would reach a peak in the year 2027-28 due to maturity of Madhya Pradesh State Development Loan (MPSDL).

1.13.2 Net availability of borrowed funds

Details of net availability of funds on account of receipts and repayments under public debt and public account liabilities during 2014-19 are given in **Table 1.38**.

²⁹ Internal debt consists of market loans and loans from Financial Institutions, viz., Life Insurance Corporation of India, General Insurance Corporation of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation and other institutions

³⁰ In Table 1.36, debt stock during 2016-17 includes borrowings on account of Ujwal Discom Assurance Yojana (UDAY) so as to match Finance Accounts figures. The debt stock excluding UDAY borrowings was ₹ 1,48,440 crore, which has been taken for computing debt sustainability and other fiscal parameters for 2016-17

Table 1.38: Net availability of funds on account of public debt and other obligation					
(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Receipts under public debt and other liabilities	35,552	49,524	64,106	52,579	71,063
Repayments (principal and interest) under public debt and other liabilities	30,759	39,157	44,528	45,551	61,783
Net funds available	4,793	10,367	19,578	7,028	9,280
Percentage of net funds available to receipts under public debt and other liabilities	13.48	20.93	30.54	13.37	13.06

(Source: Finance Accounts of respective years)

As is evident from **Table 1.38**, 86.94 *per cent* of borrowed funds were used for discharging existing liabilities during 2018-19 and could not be used for capital formation/development activities of the State.

1.13.3 Debt sustainability

Debt sustainability indicates the ability of the State to service its debts in future. Fiscal liabilities are considered sustainable if the Government is able to service the stock of these liabilities over the foreseeable future and the debt GSDP ratio does not grow to unmanageable proportions. **Table 1.39** presents indicators of debt sustainability for the period of five years beginning from 2014-15.

Table 1.39: Debt Sustainability: Indicators and Trend					
(₹ in crore)					
Indicators of Debt Sustainability	2014-15	2015-16	2016-17 ³¹	2017-18	2018-19
Net funds available on account of Public Debt and Public Account liabilities	4,793	10,367	19,578	7,028	9,280
Burden of Interest Payments (interest payment/Revenue Receipt ratio) (in <i>per cent</i>)	7.98	7.67	7.36	8.19	8.53
Revenue Receipts	88,641	1,05,511	1,23,307	1,34,875	1,48,893
Outstanding debt (fiscal liabilities)	1,08,688	1,27,144	1,55,800	1,72,363	1,94,309
Rate of growth of outstanding debt (fiscal liabilities) (in <i>per cent</i>)	12.25	16.98	22.54	10.63	12.73
GSDP	4,79,939	5,41,189	6,48,849	7,28,242	8,09,327
Rate of growth of GSDP (in <i>per cent</i>)	9.21	12.76	19.89	12.24	11.13
Outstanding Debt (fiscal liabilities)/GSDP (in <i>per cent</i>)	22.65	23.49	24.01	23.67	24.01
Interest Payment	7,071	8,091	9,079	11,045	12,696
Average interest rate of outstanding debt (in <i>per cent</i>)	6.88	6.86	6.42	6.73	6.92

(Source: Finance Accounts of the respective years)

An important condition for debt sustainability is stabilisation in terms of debt/ GSDP ratio. The ratio of interest payment to revenue receipts increased from 8.19 *per cent* to 8.53 *per cent* during 2017-19 and the debt/GSDP ratio also increased from 23.67 *per cent* in 2017-18 to 24.01 *per cent* during 2018-19.

As mentioned in **paragraph 1.5** the State Government was able to contain the fiscal deficit and debt to GSDP ratio below the FRBM targets during 2014-19. However, targets for ratio of interest payment to revenue receipts (burden of interest payment)

³¹ Including impact of UDAY

were not achieved and this ratio in fact increased from 7.36 *per cent* (2016-17) to 8.53 *per cent* (2018-19). Thus, despite achieving the targets for fiscal deficit to GSDP and debt stock to GSDP, the movement in interest payment do not seem to be on the path anticipated by the XIV FC for fiscal consolidation at the targeted level by the year 2019-20.

1.13.4 Ujwal DISCOM Assurance Yojana (UDAY)

UDAY was launched by the GoI in November 2015 for operational and financial turnaround of State owned Power Distribution Companies (DISCOMs). The Scheme aimed at reducing interest burden, cost of power, power losses in distribution sector and improve operational efficiency of DISCOMs.

GoMP entered into a tripartite MoU with MP DISCOMs³² and Ministry of Power (GoI) in August 2016 wherein GoMP would take over debt amounting to ₹26,055 crore (75 *per cent* of the total debt of MP DISCOMs of ₹34,739 crore) as on 30 September 2015 in five³³ years. GoMP was required to take over debt of ₹4,622 crore during 2018-19 in the form of the grant. This was not done. However, as committed in the MoU, GoMP took over five *per cent* of the losses of MP DISCOMs for the year 2017-18 amounting to ₹253.21 crore.

In response, Under Secretary, Finance Department stated (December 2019) that certain parameters were stipulated in the MoU to make DISCOMs eligible for transfer of amount and the DISCOMs could not fulfill the parameters as envisaged. Further, keeping in view other priorities (like debt waiver to farmers, decrease in electricity charges, paying suitable price for crops to farmers etc.) and requirements to comply with various financial and fiscal targets set under FRBM Act, no transaction was made under UDAY.

Non-fulfillment of obligation made in the MoU has defeated the main purpose of UDAY. Moreover, had GoMP transferred ₹4,622 crore to DISCOMs during 2018-19, revenue surplus and fiscal deficit of the State would have been ₹2,122 crore and ₹28,310 crore respectively which would still be within the limit set under FRBM Act.

1.14 Follow up

Separate Report on State Finances is being prepared from the year 2008-09 onwards and presented to the State Legislature. The Public Accounts Committee is yet to discuss these reports.

1.15 Conclusion

The State Government registered an increase of 10.39 per cent in its Revenue Receipts during 2018-19 compared to the previous year, although it could not achieve the extent targeted in the Budget for the year. Apart from an increase of 13.55 per cent in its Own

³² MPDISCOMs comprise Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited (MPPKVVCL), Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited (MPMKVVCL) and Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited (MPPKVVCL)

³³ 1. ₹7,568 crore during 2016-17, 2. ₹4,622 crore during 2017-18, 3. ₹4,622 crore during 2018-19, 4. ₹4,622 crore during 2019-20, 5. ₹4,621 crore during 2020-21

Tax receipts, owing primarily to GST receipts, there was a significant increase of 31.32 per cent in the Non-Tax Revenue during the year 2018-19.

Out of the total collected contribution of ₹1,153.70 crore (employees contribution and Government contribution) towards National Pension System during the year 2018-19, the State Government transferred only ₹1,040.60 crore to NSDL. Test check in Audit revealed instances of non-deduction of NPS from the salaries and arrears in 11 offices of Police and Education Departments.

Development expenditure on social and economic sectors of the State was more than that of the average of General Category States (GCS) during 2018-19, except expenditure on health (4.48 per cent,) which was lower than the average of GCS (5.07 per cent).

The State continued to be non-compliant with the Indian Government Accounting Standards (IGAS-2) as regards the accounting treatment given to expenditure incurred out of grant-in-aid, which had the impact of distorting its expenditure under several Heads of Account, apart from inflating the Revenue Surplus.

The State Government did not honour its commitment/obligation made in its MoU with GoI and the DISCOMs under the UDAY scheme. It did not also set up the Consolidated Sinking Fund and contribute the mandated share of ₹861.82 crore to the Fund. Further, there was short contribution to the Guarantee Redemption Fund.

1.16 Recommendations

- i) It is imperative for the State Government to review the classification of expenditure met out of grants-in-aid and take necessary corrective action in formulating its budget and booking its expenditure in this regard, to ensure that its fiscal parameters like revenue surplus/deficit and fiscal deficit reflect the correct position of its finances.
- ii) State Government needs to institute an appropriate mechanism to ensure that the employees' share of NPS is deducted by all the Government Departments scrupulously; match such deductions with its own share, and transfer the funds to the designated Fund Manager along with interest expeditiously.
- iii) State Government also needs to transfer on priority to SDRF, funds released by GoI for the purpose, along with interest as per SDRF guidelines.
- iv) State Government needs to honour its commitment/obligation made in the tripartite MoU with the GoI and the DISCOMs with regard to the debt of the latter.

Chapter 2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

Chapter 2 – Financial Management and Budgetary Control

2.1 Introduction

Effective financial management ensures that decisions taken at the policy level are implemented successfully at the administrative level without wastage or diversion of funds. This Chapter reviews the allocative priorities of the State Government and comments on the transparency of budget formulation and effectiveness of its implementation.

The State Government secures legislative approval for expenditure out of the Consolidated Fund of the State by presenting its annual Budget and 74 Demands for Grants/ Appropriations. Normally, every Department has one Demand for Grant, to ensure that the Head of the Department takes responsibility for implementing the policy decisions and expending public funds for the intended purposes.

Supplementary or additional Grant/ Appropriation is provided during the course of the financial year for meeting expenditure in excess of the originally budgeted amount. Further, the State Government also re-appropriates/ re-allocates funds from various Units of Appropriation where savings are anticipated, to Units where additional expenditure is envisaged (within the Grant/ Appropriation) during the year.

2.2 Audit of Appropriations

Appropriation Accounts provide details of expenditure of the Government for the financial year, compared with the amounts of voted grants and charged appropriations for various purposes specified in the schedules appended to the Appropriation Act passed by the Legislature. These Accounts depict the original budget provision, supplementary grants, savings, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. Appropriation Accounts are therefore, complementary to Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2018-19 against 74 grants/ appropriations is given in **Table 2.1**.

Table 2.1: Summarised position of Original/Supplementary Budget Provision and Actual Expenditure						
(₹ in crore)						
Nature of Expenditure		Total Grant/ Appropriation	Actual Expenditure	Savings (-) / Excess (+) (percentage)	Amount surrendered (percentage)	Amount surrendered on 31 March 2019 (percentage)
1		2	3	4	5	6
Voted	I – Revenue	1,70,758.94	1,28,643.71	(-)42,115.23 (24.66)	23,534.17 (55.88)	16,203.97 (68.85)
	II- Capital	37,622.21	29,995.66	(-)7,626.55 (20.27)	3,956.15 (51.87)	3,818.77 (96.53)
	III- Loans and Advances	2,258.69	1,089.66	(-)1,169.03 (51.76)	823.13 (70.41)	823.13 (100)
Total Voted		2,10,639.84	1,59,729.03	(-)50,910.81 (24.17)	28,313.45 (55.61)	20,845.87 (73.63)
Charged	IV- Revenue	14,938.76	14,573.48	(-)365.28 (2.45)	57.41 (6.13)	56.44 (98.31)
	V –Capital	226.55	3.94	(-)222.61 (98.26)	200.49 (90.06)	200.49 (100)
	VI- Public Debt- Repayment	12,497.52	13,523.72	(+)1,026.20 (8.21)	0.00	0.00
Total Charged		27,662.83	28,101.14	(+)438.31 (1.58)	257.90 (58.84)	256.93 (99.62)
Grand Total		2,38,302.67	1,87,830.17	(-)50,472.50 (21.18)	28,571.35 (56.61)	21,102.80 (73.86% of ₹28,571.35 crore)

Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹1,031.59 crore), Charged revenue expenditure (₹36.39 crore) and voted capital expenditure (₹574.35 crore).

(Source: Appropriation Accounts, Finance Accounts and Budget documents 2018-19)

Net saving of ₹50,472.50 crore was on account of saving of ₹51,501.12 crore in 70 grants and 37 appropriations under Revenue section and 56 grants and six appropriations under Capital section minus excess expenditure of ₹1,028.62 crore in one grant and one appropriation. Although the Departments surrendered 56 per cent of the savings (₹28,571.35 crore) during the year, ₹21,102.80 crore (74 per cent of ₹28,571.35 crore) was surrendered only on the last day of the financial year.

The fact that 43 per cent of the savings (amounting to ₹21,901.15 crore) was allowed to lapse at the end of the year and 74 per cent of these savings (₹21,102.80 crore) were surrendered only on the last day of the financial year, indicates that the State Government prepared a budget which it did not have the ability to implement and/or its Departments have not done the ground work to be able to utilise the allocated funds within the envisaged timeframe.

2.3 Financial Accountability and Budget Management

2.3.1 Excess expenditure requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess expenditure over a grant/appropriation regularised by the State Legislature. It was observed however, that the State Government did not regularise the excess expenditure amounting to ₹639.70 crore covering 10 grants and eight

appropriations pertaining to the period 2011-17. Details are given in **Appendix 2.1**. During 2018-19, excess expenditure of ₹1,028.62 crore was incurred under grant No. 4 relating to Home Department (Revenue voted) and Public Debt (Capital Charged) as discussed in **paragraph 2.3.1.1**. The excess expenditure incurred during the year also requires regularisation, in terms of Article 205 of the Constitution. Further, it is in violation of Article 204 of the Constitution, which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by law by the State Legislature in accordance with the provisions of this Article. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

During the exit conference (February 2020), the Additional Chief Secretary (ACS), Finance Department stated that regularisation of excess expenditure is being done as per the recommendation of Public Accounts Committee (PAC).

2.3.1.1 Excess expenditure by Finance Department (Public debt) and Home Department (Other expenditure)

Finance Department

Against the budget provision of ₹12,497.52 crore under Public Debt, expenditure of ₹13,523.72 crore was incurred during 2018-19 resulting in excess expenditure of ₹1,026.20 crore. Reasons for excess expenditure relating to debt management are detailed below:

- Repayment of ₹2,010.25 crore towards 8.40 *per cent* Madhya Pradesh State Development Loan (MPSDL), 2018 was made against the original provision of ₹1,010 crore.
- The State Government repaid Ways and Means advances (WMA) amounting to ₹3,376.38 crore drawn from RBI during 2018-19; however, only ₹2,000 crore was provisioned for the same in the budget.
- The State Government also repaid loans under Special Securities issued to National Small Savings Fund of the Central Government amounting to ₹1,885.53 crore during 2018-19, while the budget provision in this regard was only ₹1,150 crore.

In response, the ACS, Finance Department stated (February 2020) that excess expenditure was due to reissuance of 8.40 *per cent* MPSDL, 2018 amounting to ₹1,000 crore maturing in March 2018, for which, an additional provision of ₹1,000 crore was not made in the Supplementary Budget due to anticipated savings under Public Debt. It was further stated that the excess expenditure was neither reflected in the accounts of March 2019, nor did the office of the Principal Accountant General (A&E) inform about it. ACS Finance assured that the excess expenditure would be regularised after recommendation of the Public Accounts Committee.

The reply is not acceptable, as Finance Department was aware of the liability on account of repayment of 8.40 *per cent* MPSDL and it should have made a supplementary provision for it. It is also the primary responsibility of the Budget Controlling Officers

to keep a watch over progressive expenditure and ensure that its expenditure figures are reconciled with the books of accounts of the office of the PAG (A&E).

Home Department

In Grant No. 4, against the provision of ₹ five lakh under the head 2235-60-102-6241- Pension to widows of persons killed in the riots in December 1992, expenditure of ₹3.36 crore was incurred. Similarly, against the provision of ₹ one crore under the head 2235-60-200-0686 - Aid to the victims of Communal Riots, expenditure of ₹13.61 crore was incurred. This has resulted in overall excess of ₹2.42 crore in Grant No. 4.

In response, Home Department stated (November 2019) that there was saving in the grant as per their records and as per the Status of Budget Distribution, against the provision of ₹ five lakh, expenditure of ₹2.64 lakh was incurred and no expenditure was incurred against the provision of ₹ one crore.

The reply is not acceptable, since the Treasury has already disbursed pension under the schemes 'Aid to the victims of communal riots' and 'Pension to widows of persons killed in the riots in December 1992' through bank and the accounts were compiled by PAG (A&E) based on bank scrolls and IFMIS data. Home Department should have monitored the expenditure both from the monthly accounts as well as from IFMIS. It should have also ensured that its expenditure figures were reconciled with those booked by the office of PAG (A&E).

Home Department instructed (December 2019) the Collectors, Bhopal, Dewas and Satna to reconcile the figures available in IFMIS with treasuries; however, no confirmation in this regard was received (September 2020).

2.3.2 Savings

During the year 2018-19, there were 61 cases where savings exceeded ₹10 crore in each case and more than 20 per cent of total provisions (**Appendix 2.2**). **Appendix 2.3** provides details of savings in 39 cases relating to 27 grants/appropriations exceeding ₹100 crore and more than 20 per cent of total provisions in each case wherein savings of ₹43,411.37 crore occurred.

In 17 cases, there were savings exceeding ₹500 crore during 2018-19 as detailed in **Table 2.2**.

Table 2.2: List of Grants indicating savings more than ₹500 crore					
(₹ in crore)					
Sl. No.	Number and Name of the Grant/Appropriation	Total	Actual expenditure	Savings	Percentage of saving
Revenue-Voted					
1	17- Co-operation	1,391.24	505.83	885.41	63.64
2	13-Farmers Welfare and Agriculture Development	16,864.45	9,746.14	7,118.31	42.21
3	12-Energy	16,326.82	9,811.34	6,515.48	39.91
4	22- Urban Development and Housing	8,094.92	4,941.02	3,153.90	38.96
5	24-Public Works-Roads and Bridges	1,538.04	998.13	539.91	35.10
6	10-Forest	2,359.93	1,600.74	759.19	32.17
7	7-Commercial Tax	2,814.65	2,026.36	788.29	28.01
8	33-Tribal Affairs	3,966.66	2,912.55	1,054.11	26.57
9	40- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	3,515.25	2,628.83	886.42	25.22
10	44- Higher Education	2,174.06	1,628.77	545.29	25.08
11	27- School Education (Primary Education)	11,058.38	8,286.98	2,771.41	25.06
12	19- Public Health and Family Welfare	6,339.28	4,946.13	1,393.16	21.98
13	53- Financial Assistance to three tier Panchayati Raj Institutions	34,568.78	26,979.08	7,589.70	21.96
14	55- Women and Child Development	5,276.57	4,194.34	1,082.23	20.51
Capital-Voted					
15	22-Urban Development and Housing	1,589.98	798.48	791.50	49.78
16	12-Energy	3,826.83	2,299.12	1,527.71	39.92
17	30-Rural Development	3,034.00	1,937.15	1,096.85	36.15

(Source: Appropriation Accounts 2018-19)

Out of the above mentioned grants, savings (exceeding ₹500 crore) had also occurred in three cases during 2017-18 as detailed in **Table 2.3**.

Table 2.3: Grants indicating savings				
(₹ in crore)				
Sl. No.	Grant No.	Name of the Grant	Savings (exceeding ₹500 crore)	
			2017-18	2018-19
1	13	Farmers Welfare and Agriculture Development (Revenue Voted)	3,199.77 (38.17)	7,118.31 (42.21)
2	22	Urban Development and Environment(Capital Voted)	894.34 (57.81)	791.50 (49.78)
3	30	Rural Development (Capital Voted)	768.29 (23.03)	1,096.85 (36.15)

(Source: Appropriation Accounts of respective years)

Note: Figures in bracket indicate percentage of savings out of total provision.

Major Departments where savings occurred are Co-operative, Energy, Farmers Welfare and Agriculture Development, Urban Development and Housing and Public Works Department. Reasons for large savings were non-receipt of sanction from the Finance Department and non-receipt of Central share from Government of India. In the case of

Energy Department, savings were attributed to non-receipt of adequate proposal from Power Distribution Companies.

Huge savings under these grants indicated unrealistic estimation of the anticipated expenditure during the period and poor control over expenditure.

2.3.3 Persistent savings

In 18 cases involving 15 grants and two appropriations it was noticed that there were persistent savings (₹ one crore and above and also more than 20 per cent of the total provision) ranging between ₹1.49 crore and ₹7,118.31 crore during the preceding five years, as detailed in **Appendix 2.4**. Major Departments where there were persistent savings during the last five years were Farmers Welfare and Agriculture Development, Social Justice and Disabled Persons Welfare, School Education and Public Works-Buildings. Cases of persistent savings over ₹150 crore during the current year are given below in **Table 2.4**.

Table 2.4: Major Departments indicating persistent savings						
(₹ in crore)						
Sl. No.	Number and Name of the Grant/ Appropriation	Amount of Savings (per cent to total Grant/Appropriation in brackets)				
		2014-15	2015-16	2016-17	2017-18	2018-19
Revenue-Voted						
1	13-Farmers Welfare and Agriculture Development	518.65 (21.06)	2,235.89 (63.36)	1,113.97 (26.77)	3,199.77 (38.17)	7,118.31 (42.21)
2	34-Social Justice and Disabled Person Welfare	95.39 (42.19)	67.30 (29.52)	80.97 (29.97)	168.68 (27.58)	254.45 (33.68)
3	67-Public Works-Buildings	123.41 (23.45)	203.33 (31.57)	164.28 (24.79)	174.59 (25.53)	183.02 (26.71)
Capital-Voted						
4	27-School Education (Primary Education)	24.97 (21.44)	129.46 (34.92)	110.37 (33.03)	515.58 (70.24)	263.12 (65.33)
5	40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	6.12 (49)	47.29 (65.94)	110.15 (69.50)	251.06 (76.82)	357.22 (62.39)
6	67-Public Works-Buildings	75.72 (40.33)	68.62 (28.48)	96.78 (33.73)	150.29 (42.94)	150.34 (37.24)

(Source: Appropriation Accounts of respective years)

Savings over the five years were mainly due to non-receipt of Central share from Government of India, reduction in the number of beneficiaries showing interest in the schemes, non-release of funds from Government of India and restrictions on drawals by Finance Department and delays in the administrative process. In these cases, beneficiaries were deprived of the desired benefits of the scheme.

Persistent savings indicated that the budgetary controls in the Departments were not effective and previous years' trends were not taken into account while allocating the funds for the year.

2.3.4 Unutilised provisions under schemes

During 2018-19, in 94 cases, the entire provision made under various schemes (₹10 crore or more in each case) aggregating ₹15,058.70 crore remained unutilised as detailed in **Appendix 2.5**. Energy, School Education and Urban Development are major Departments where provisions under vital schemes like grant to electricity distribution

companies under UDAY Yojana, establishment of Government primary schools and Chief Minister drinking water programme remained unutilised to the extent of ₹7,002 crore. Significant cases out of these, where the un-utilised budget provision was ₹100 crore and above, are detailed below in **Table 2.5**.

Table 2.5: Schemes in which provision above ₹100 crore remained un-utilised						
(₹ in crore)						
Sl. No.	Grant No.	Name of the Grant/Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Saving
1	PD	Public Debt	6003-101-0716-Miscellaneous Loans Payment	100.00	0.00	100.00
2	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short fall	2,000.00	0.00	2,000.00
3	6	Finance	2070-800-0101-0224-Other Expenditure	693.73	0.00	693.73
4	7	Commercial Tax	2030-02-797-0817-Transfer of receipts received from Stamp Duty and Registration Surcharge to Fund under Municipal	475.00	0.00	475.00
5	10	Forest	4406-01-190-5323-MP Forest Development Commission	195.00	0.00	195.00
6	12	Energy	2801-80-101-0101-0688-Grant to Electricity Distribution Companies under Uday Yojna	5,627.00	0.00	5,627.00
7	12	Energy	6801-205-1201-5523- Arrangement of Independent Feeder for Agriculture use	197.57	0.00	197.57
8	17	Co-operation	2425-107-0101-9254-Interest Grant to Farmers on Short Term Loan through Co-operative Banks	529.20	0.00	529.20
9	27	School Education (Primary Education)	2202-01-101-4396-Establishment of Government Primary Schools	1,355.00	0.00	1,355.00
10	27	School Education (Primary Education)	4202-01-201-0701-8810- Sarva Siksha Abhiyan	100.00	0.00	100.00
11	30	Rural Development	4515-800-0701-9216-Renewal and Upgradation of Constructed Roads under Pradhan Mantri Sadak Yojna	100.00	0.00	100.00
12	33	Tribal Affairs	2202-01-101-2773-Primary Schools	204.00	0.00	204.00
13	33	Tribal Affairs	2202-01-101-3496-Middle Schools	198.00	0.00	198.00
14	33	Tribal Affairs	2202-02-109-0581-Higher Secondary Schools	138.00	0.00	138.00
15	48	Narmada Valley Development	4700-80-800-0101-2333-Investment of N.B. Company Limited	300.00	0.00	300.00
16	50	Horticulture and Food Processing	2401-109-0101-2292-Horticulture Bhavantar Scheme	250.00	0.00	250.00
17	53	Financial Assistance to three tier Panchayati Raj Institutions	3604-198-4610-Grant against Additional Stamp Duty Recovery	109.32	0.00	109.32
18	53	Financial Assistance to three tier Panchayati Raj Institutions	3604-198-6299-Transfer of Revenue received from Raw Mineral of Rural Areas to Panchayats	103.97	0.00	103.97
19	64	Financial Assistance to Urban Bodies	2217-05-191-1325-General Compliance Grant as per Recommendation of 14 th Finance Commission	123.26	0.00	123.26

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

Specific reasons for non-utilisation of the entire provision were not intimated by these Departments, which indicates unrealistic budget estimation by concerning BCOs of these Departments.

2.3.5 Unnecessary/excessive/inadequate supplementary provision

During 2018-19, in 51 cases, supplementary provisions amounting to ₹15,442.74 crore (₹ one crore or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in **Appendix 2.6**. Significant grants/appropriations where there were savings of ₹ 100 crore and above out of original budget provision, and yet supplementary provision was obtained, are detailed below in **Table 2.6**.

Table 2.6: Cases where supplementary provision obtained where savings were ₹ 100 crore and above out of original budget provision					
(₹ in crore)					
Sl. No.	Number and name of the Grant/Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
A-Revenue (Voted)					
1	7- Commercial Tax	2,733.65	2,026.36	707.29	81.00
2	10-Forest	2,197.73	1,600.74	596.99	162.21
3	12-Energy	13,875.29	9,811.34	4,063.95	2,451.53
4	14-Animal Husbandry	991.87	849.94	141.93	50.00
5	19-Public Health and Family Welfare	5,389.14	4,946.13	443.01	950.14
6	24- Public Works-Roads and Bridges	1,505.97	998.13	507.84	32.07
7	27- School Education (Primary Education)	9,073.92	8,286.98	786.94	1,984.47
8	29-Law and Legislative Affairs	1,333.68	1,224.75	108.93	172.98
9	33-Tribal Affairs	3,355.26	2,912.55	442.71	611.40
10	34-Social Justice and Disabled Person Welfare	646.01	501.10	144.91	109.54
11	39-Food, Civil Supplies and Consumer Protection	1,630.22	1,307.26	322.96	100.00
12	40- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	3,216.25	2,628.83	587.42	299.00
13	44-Higher Education	1,767.13	1,628.77	138.36	406.93
14	47-Technical Education, Skill Development and Employment	1,161.81	872.37	289.44	106.00
15	49-Scheduled Caste Welfare	1,051.90	777.61	274.29	18.64
16	53- Financial Assistance to Three Tier Panchayati Raj Institutions	30,929.44	26,979.08	3,950.36	3,639.34
17	55-Women and Child Development	4,702.31	4,194.34	507.97	574.26
18	67-Public Works-Buildings	640.13	502.20	137.93	45.09
B-Capital (Voted)					
19	12-Energy	32,86.63	2,299.12	987.51	540.20
20	22- Urban Development and Housing	1,488.98	798.48	690.50	101.00
21	27-School Education (Primary Education)	372.74	139.62	233.12	30.00
22	30-Rural Development	2,884.00	1,937.15	946.85	150.00
23	67-Public Works-Buildings	371.53	253.34	118.19	32.15
C-Revenue (Charged)					
24	IP- Interest Payments and Servicing of Debt	12,867.29	12,695.69	221.74	50.14

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

In 14 cases, supplementary provisions amounting to ₹18,109.80 crore (₹ one crore or more in each case) proved excessive by ₹12,416.88 crore against the actual requirement of ₹5,692.93 crore as detailed in **Appendix 2.7**.

2.3.6 Excessive/unnecessary re-appropriation of funds

During 2018-19, re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of ₹201.60 crore in 10 sub-heads and savings of ₹2,407.52 crore under 64 sub-heads by more than ₹ one crore or more in each case as detailed in **Appendix 2.8**. In three cases, reduction of provisions through re-appropriation/surrender proved injudicious as the actual expenditure was more than the original and supplementary provisions. Similarly, in 10 cases, the re-appropriation of funds to the tune of ₹161.97 crore proved excessive as expenditure was not even up to the level of the original/ supplementary budget provision.

2.3.7 Substantial surrenders

During 2018-19, substantial surrenders (50 per cent or more of the total provision) amounting to ₹7,304.68 crore (79 per cent of total provision of ₹9,265.03 crore) were made in 155 sub-heads, which included 100 per cent surrenders in 43 sub-heads (₹880.08 crore). Details are given in **Appendix 2.9**. In Energy, Farmers Welfare and Agriculture Development, School Education and Tribal Welfare Departments there were substantial surrenders exceeding ₹500 crore in each department which indicated either over-estimation or slow programme implementation.

2.3.8 Anticipated savings not surrendered

During 2018-19, though savings of ₹2,569.77 crore (₹ one crore or more in each case) occurred in 26 cases of grants/appropriations, no part of it was surrendered by the spending departments. Details are given in **Appendix 2.10**.

Similarly, out of savings of ₹49,220.05 crore, in 94 cases (savings of ₹ one crore and above in each case), an amount of ₹22,914.46 crore (47 per cent) was not surrendered (**Appendix 2.11**) which forms 45 per cent of total savings of ₹50,472.50 crore.

2.3.8.1 Surrender orders not accepted by Principal Accountant General

As per instructions (February 2012) of the State Government (i) all sanctions for re-appropriations/surrenders should be issued before the end of the financial year and should be received in the office of PAG (A&E) well in time for incorporation in the accounts, (ii) proper details of schemes should be furnished and total of sanctions should be correct (iii) provision in concerned heads should be available from which surrenders/re-appropriations are sanctioned.

Audit revealed that non-surrendered provision of ₹21,901.15 crore included 25 sanctions for surrender, which were issued by the Budget Controlling Officers for 20 grants/appropriations in violation of the State Government's instructions. As a result, surrenders of ₹2,871.57 crore during the year 2018-19 could not be accepted by the PAG (A&E) for inclusion in the accounts mainly due to sanctions issued after closure of the financial year 2018-19 and delayed receipt of sanctions in the PAG's office i.e. after closing and finalisation of accounts (details are given in **Appendix 2.12**).

2.3.9 Misclassification of expenditure

As per Indian Government Accounting Standard-2 (IGAS-2), expenditure on grants-in-aid is recorded as revenue expenditure in the books of the grantor and as revenue receipts in the books of the recipient. Capital expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material or permanent character, or for reducing recurrent liabilities.

However, during 2018-19, ₹541.28 crore expenditure out of grants-in-aid, and other expenditure amounting to ₹742.37 crore (total ₹1,283.65 crore) were booked under capital section by the State Government, whereas it should have been booked as revenue expenditure. Grant-in-aid of ₹207.94 crore for construction of capital assets' was booked under capital section, which as per IGAS-2, should be debited to a revenue head of account. Details are given in **Appendix 2.13**.

Similarly, expenditure of ₹288.73 crore and ₹5.18 crore (total ₹293.91 crore) were also booked under the head- 'Machinery' and 'Major Works' respectively under revenue section which were to be classified as capital expenditure. Details are given **Appendix 2.14**.

During the exit conference (February 2020), ACS, Finance Department replied that corrective action would be taken while preparing budget for financial year 2020-21.

2.3.10 Rush of expenditure

According to para 26.13 of the Madhya Pradesh Budget Manual (MPBM), rush of expenditure, particularly in the closing months of the financial year, will ordinarily be regarded as a financial irregularity.

It was observed that 100 *per cent* expenditure was incurred in 14 cases³⁴ of eight grants/appropriations amounting to ₹5,296.28 crore during March 2019. Details are given in **Appendix 2.15**.

During the exit conference (February 2020), ACS, Finance Department stated that funds were drawn by the Department in March after receipt of the amount from the Central Government for the new schemes. It was further stated that action was taken by the Department after the Standing Finance Committee (SFC)/Expenditure Finance Committee (EFC) meeting on the schemes.

The reply of the ACS, Finance Department is not acceptable as total budget provision including re-appropriation was made available for the existing/new schemes by 1 February 2019.

2.3.11 Drawal of funds and parking in Civil Deposits

As per the provisions of the Madhya Pradesh Treasury Code (MPTC) Part I Subsidiary Rule 284, no money should be drawn from the treasury unless it is required for immediate disbursement.

³⁴ Where expenditure during last quarter exceeded ₹10 crore.

During 2018-19, a sum of ₹62.19 crore was drawn on 31 March 2019 and transferred to 8443-Civil Deposits-800-Other Deposits by showing the amounts as final expenditure under the relevant Central schemes in the accounts, as shown in **Table 2.7**. Thus, the funds were drawn in advance of requirement to avoid lapse of Central funds, which was contrary to the codal provision.

Table 2.7: Transfer of funds to 8443-Civil Deposit 800-Other Deposit					
(₹ 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 Deposits-800-Other Deposits
1	55- Women and Child Development	2235-02-102-0701-0658- Anganwadi Services	253.32	253.32	22.21
2	55- Women and Child Development	2235-02-102-0702-0658 Anganwadi Services	187.66	187.66	10.00
3	55- Women and Child Development	2235-02-102-0703-0658- Anganwadi Services	313.42	312.55	29.98
Total			754.40	753.53	62.19

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

During the exit conference (February 2020), ACS, Finance Department stated that, necessary directions would be issued to the concerned Departments.

2.4 Outcome of Review of Selected Grants

During the year 2018-19, two Grants - Grant No. 24-Public Works – Roads and Bridges, and Grant No. 33-Tribal Affairs, were selected for detailed scrutiny in audit to review compliance with prescribed budgetary procedures, monitoring of funds, control mechanisms and implementation of schemes within these grants. Outcome of the audit is discussed in the succeeding paragraphs. The Engineer-in-Chief, Public Works Department, Bhopal is the Budget Controlling Officer (BCO) of Grant no.24 and the Commissioner, Tribal Development (CTD), Bhopal, Director, Tribal Area Development Planning, (TADP), Bhopal and Director, Research and Development (DRD), Bhopal, Madhya Pradesh are the BCOs of Grant No. 33.

As per instructions issued (October 2017) by the ACS, Finance Department regarding time schedule for submission of budget estimates for the year 2018-19, estimates were to be submitted by the Administrative Department to the Finance Department on or before 7 November 2017. However, the budget estimates were submitted by the Public Works Department on 15 December 2017 to the Finance Department.

2.4.1 Summarised position

The details of amount budgeted for, expenditure incurred and savings under Grant no. 24 and 33 during 2018-19 are summarised in **Table 2.8**.

Table 2.8: Summarised Appropriation						
(₹ in crore)						
Particular of Grant	Section	Original Budget	Supplementary Budget	Total Grant	Expenditure	Savings
Grant No. 24	Revenue (Voted)	1,505.97	32.07	1,538.04	998.13	539.91
	Capital (Voted)	6,028.50	1,597.00	7,625.50	6,891.81	733.69
Grant No. 33	Revenue (Voted)	3,355.26	611.40	3,966.66	2,912.55	1,054.11
	Capital (Voted)	1,281.00	0.00	1,281.00	991.15	289.85
Total		12,170.73	2,240.47	14,411.20	11,793.64	2,617.56

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

Analysis of the above table revealed that there were overall savings of ₹2,617.56 crore (18.16 per cent) as against the total budget provision of ₹14,411.20 crore. Out of savings of ₹2,617.56 crore, savings of ₹1,594.02 crore (61 per cent) and ₹1,023.54 crore (39 per cent) occurred in revenue section and capital section respectively. Further, supplementary provision of ₹643.47 crore provided under revenue (voted) section was not required as the expenditure was even less than original provision.

Reasons for surrender and re-appropriation of amount under these grants were non-drawal of salary of teacher cadre from regular pay scale and restriction of drawal of funds to 30 per cent in the fourth quarter. Reasons for final savings under heads of these grants were not provided.

2.4.2 Substantial savings

Audit observed that in 36 cases there were substantial savings of ₹2,058.02 crore where savings were ₹10 crore or above and more than 20 per cent of total provision in each case during 2018-19. The details are given in **Appendix 2.16**.

In response, the BCO (EIC, PWD) stated that budget estimates were prepared on the basis of progress of ongoing construction works in the Department and that, payment against contractor's bills could not be made due to compliance of instructions issued from time to time by the Director, Treasury and Accounts regarding expenditure. It was further stated that funds could not be utilised due to financial ceiling imposed by Finance Department on quarterly expenditure.

The reply of the Department is not acceptable as budget estimation was not done in a realistic manner. Also, budget and expenditure under the schemes, were not properly monitored at BCOs level, resulting in substantial savings under the schemes.

2.4.3 Anticipated savings not surrendered

According to para 26.9 of the Madhya Pradesh Budget Manual (MPBM), statements of anticipated savings in expenditure are required to be submitted by the BCOs to the Finance Department by 15 January.

Audit observed that in Grant No. 33, out of the savings of ₹1,252.94 crore (24 per cent of total provision) ₹1,065.84 crore (85 per cent of the total savings) were surrendered after 15 January and the net saving of ₹187.10 crore (15 per cent of total saving) was not surrendered at the end of the year. This indicates inadequate financial control by the BCOs resulting in non-utilisation of funds for other developmental purposes of the State during 2018-19. Details are given in **Table 2.9**.

Table 2.9: Statement showing anticipated savings not surrendered							
(₹ in crore)							
Sl. No.	BCO code	Major head	Total Provision (Original + Sup.+ Re-appropriation)	Expenditure	Saving	Amount of Surrender (after 15 th January)	Amount of Saving not Surrendered
1	2506	2202	2,309.88	1,678.72	631.16	567.02	64.14
2	2506	2225	1,514.11	1,171.45	342.66	219.70	122.96
3	2506	2215	20.88	20.03	0.85	0.85	0.00
4	2502	2225	34.09	25.77	8.32	8.32	0.00
5	2505	2225	16.11	7.69	8.42	8.42	0.00
6	2506	4202	63.00	53.36	9.64	9.64	0.00
7	2506	4225	712.00	611.06	100.94	100.94	0.00
8	2502	4225	480.40	329.45	150.95	150.95	0.00
Total			5,150.47	3,897.53	1,252.94	1,065.84	187.10

(Source: Information furnished by BCOs)

On this being pointed out, Director, TADP stated that expenditure could not be incurred by the implementing agency against the allotment, hence savings were surrendered at the end of the financial year.

2.4.4 Unnecessary/excessive provision for re-appropriation of funds

As per Article 205(1)(a) of the Constitution of India, when the amount authorised by the Appropriation Act to be expended for a particular service for the purpose of the current financial year or when a need has arisen during the financial year for additional expenditure upon some new services not contemplated in the annual financial statement for the year, requisition for supplementary/re-appropriation grants may be prepared by BCO with justification of proposal.

In one case of Grant No. 24 and in five cases of grants/appropriations of Grant No. 33, re-appropriation provision of ₹15 crore and ₹2.85 crore respectively obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. Details are shown in **Appendix 2.17(A)**.

In two cases of Grant No. 24 and in 16 cases of grants/appropriations of Grant No. 33, against the additional requirement of ₹7.29 crore and ₹28.07 crore respectively, re-appropriation provision of ₹49.05 crore and ₹45.79 crore proved excessive, which resulted in savings of ₹41.76 crore and ₹17.72 crore which could be used for other development purposes. Details are shown in **Appendix 2.17(B)**.

2.4.5 Short release of central assistance funds to implementing agencies

As per GoI Ministry of Tribal Affairs, State Government shall ensure immediate transfer of funds of Special Central Assistance to the respective implementing agencies for effective implementation of activities to be approved by Ministry of Tribal Affairs (MoTA), Project Appraisal Committee (PAC)/Competent Authority.

Audit noticed that GoI released an amount of ₹477.75 crore³⁵ to Tribal Department of MP for implementation of activities approved by MoTA for Tribal Development but only ₹390.70 crore³⁶ was released to the implementing agencies by the Director, Tribal Department. Further, analysis on non-utilisation of the fund is highlighted in **paragraph 3.11.1**.

During the exit conference (February 2020), ACS, Finance Department stated that necessary instructions would be issued to the concerned Departments.

2.5 Conclusion

Budgetary assumptions of the State Government were not realistic during 2018-19 and budgetary estimates were off the mark to a considerable extent, and control over the execution and monitoring of budget was inadequate.

Supplementary Grants/ Appropriations were obtained without adequate justification, and large amounts were expended without budgetary provision. Despite flagging this issue every year over the last several years Report of the CAG on the finances of the State Government, the State Government had failed to take corrective measures in this regard.

Savings during the year accounted for 21 per cent of the budget; however, the Controlling Officers did not surrender the funds on time. Departments were not cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

Despite flagging the issue several times with the Finance Department and mentioning in the Report of the CAG on the finances of the State Government, the latter continued to misclassify revenue receipts and expenditure in the capital section, which impacted the revenue surplus and other fiscal parameters.

2.6 Recommendations

- i) State Government needs to formulate a realistic budget based on reliable assumptions of the needs of the Departments and their capacity to utilise the allocated resources; Finance Department should review the reasons for non-utilisation of the provisions under various schemes and initiate measures to remedy the situation.

³⁵ ₹228.08 crore under Article 275(1), ₹169.69 crore under Special Central Assistance (SCA) and ₹79.98 crore under Particularly Vulnerable Tribal Groups (PVTGs)

³⁶ ₹189.41 crore under Article 275(1), ₹167.69 crore under SCA and ₹ 33.61 crore under PVTGs

- ii) An appropriate control mechanism needs to be instituted by the Government to enforce proper implementation and monitoring of budget to ensure that savings within the Grant/ Appropriation are controlled, and anticipated savings are identified and surrendered within the specified timeframe.
- iii) Expenditure should be monitored closely by the State Government and Government should reconcile its expenditure figures on a monthly basis with the books of PAG (A&E) to ensure that unnecessary provision of Supplementary Grant/Re-appropriations are avoided.
- iv) Finance Department should ensure that sanction orders for surrenders by Controlling Officers are timely, complete and valid as stipulated under the guidelines.
- v) State Government needs to take urgent steps to comply with IGAS-2 relating to classification of grants-in-aid and other expenditure correctly under the respective heads of account.

Chapter 3

FINANCIAL REPORTING

Chapter 3 – Financial Reporting

3.1 Introduction

Sound internal financial reporting system and compliance with rules and procedures contribute significantly to good governance. These also ensure relevant, reliable and timely financial reporting and thereby assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and appropriate decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.2 Maintenance of Personal Deposit Accounts

Article 202 of the Constitution of India provides for legislative financial control over public expenditure through the annual financial statement/Budget. The Madhya Pradesh Budget Manual (MPBM) requires statements of anticipated savings in expenditure to be submitted by the Budget Controlling Officers to the Finance Department by 15 January each year.

Previous CAG Audit Reports have repeatedly commented on violation of financial provisions by several departments of the Government of Madhya Pradesh, where unspent funds are routinely transferred to various Personal Deposit (PD) accounts under the Public Account to avoid lapse of grant at the end of the financial year.

As per Rule 533 of the Madhya Pradesh Treasury Code (MPTC), certain types of moneys received at the treasury for deposit in the Public Account can be deposited in "Personal Deposits" (PD). PD Accounts are maintained at the treasury like a banking deposit account, and the receipts and payments are recorded in personal ledgers of the Administrators. Further, as per Rule 543 of the MPTC, the balances in PD Accounts, which have been credited in to the Account by debiting the Consolidated Fund of the State, should be transferred back to the Consolidated Fund before the end of the financial year and if an eventuality so arises, the PD Accounts may be opened again in the next year.

PD accounts which remain inoperative for three years continuously should be closed by the Treasury Officer and balances should be transferred to Government Account after following the prescribed procedure.

The status of PD accounts as on 31 March 2019 is given in **Table 3.1** below:

(₹ in crore)							
Opening Balance		Addition during the year		Expenditure out of PD Accounts during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
847	5,370.06	168	4,868.83	284	6,300.41	731	3,938.48

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

Audit observations relating to PD Accounts are as follows:

3.2.1 Inoperative Personal/Educational Deposit Accounts

Scrutiny (December 2018 to September 2019) of records of District Treasuries revealed that 88 Personal Deposit (PD)/Educational Deposit (ED) accounts in 12 treasuries with balances of ₹22.13 crore remained inoperative for more than three years. Details are given in **Table 3.2** below.

			(₹ in lakh)
Sl. No.	Name of Treasury	No. of PD /ED Accounts	Amount
1.	Datia	02	31.30
2.	Raisen	02	4.67
3.	Hoshangabad	07	2.56
4.	Khandwa	02	0.69
5.	District Treasury, Bhopal	04	416.23
6.	Vallabh Bhawan Treasury, Bhopal	10	1,202.99
7.	Sehore	03	2.62
8.	Dhar	02	3.70
9.	Tikamgarh	20	83.34
10.	Sagar	26	124.22
11.	Badwani	04	208.08
12.	Bhind	06	132.74
Total		88	2,213.14

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

However, in an act of non-compliance with MPTC Rules, balances in PD/ED accounts were not transferred to Revenue Deposit accounts.

During the exit conference (February 2020) ACS, Finance Department replied that instructions have been issued to close inoperative PD accounts.

3.2.2 Unauthorised retention of Government money in bank accounts

According to Rule 9 of MPTC a Government servant may not, except with the specific permission of the Government, deposit in a bank, moneys withdrawn from the Consolidated Fund and Public Account of the State. Further, Finance Department issued (March 2015) instructions that funds for land acquisition kept in the bank accounts should be withdrawn and deposited in the Personal Deposit (PD) account.

Test check of records of the Offices of the Collectors, Narshinghpur (July 2019), Satna (October 2019), and Ashok Nagar (October 2019) revealed that an amount of ₹13.78 crore pertaining to land acquisition was lying in 10³⁷ bank accounts. The money had been received for payment of compensation against acquisition of land and should have been kept under Personal Deposit (PD) account.

³⁷ (1) Bank of Baroda, Narsinghpur: ₹0.50 crore, (2) Madhyanchal Gramin Bank, BadaItma: ₹0.51 crore, (3) Allahabad Bank, Amadra: ₹0.76 crore, (4) Allahabad Bank, Jhukehi: ₹ 0.24 crore (5) Allahabad Bank, Uchehra: ₹0.96 crore, (6) Allahabad Bank, Maihar: ₹0.83 crore, (7) Madhyanchal Gramin Bank, Kusedi: ₹1.12 crore, (8) Madhyanchal Gramin Bank, Deviji Arkandi: ₹0.53 crore, (9) Bank of Baroda, Satna: ₹8.11 crore, (10) Punjab National Bank, Ashoknagar: ₹0.22 crore.

On this being pointed out, LAO/Collectors, Satna, Narsinghpur, Ashok Nagar replied that action would be taken to close the concerned bank accounts.

Depositing funds pertaining to land acquisition in bank accounts is fraught with the risk of misuse of public funds and fraud, apart from being violative of Government instructions.

3.2.3 Inappropriate operation of PD account

Madhya Pradesh Financial Code (MPFC) Volume I provides that, unless otherwise expressly authorised by any law, rule or order having the force of law, moneys may not be removed from the Consolidated Fund and Public Account for investment or deposit elsewhere without the consent of the Finance Department.

During test check of records (August 2018 and May 2019) of Panchayat Raj Directorate (PRD), Bhopal, Audit observed that PRD opened a PD account (March 2015) with the approval of Finance Department to pay the amount to Gram Panchayats through e-payment mode. However, PRD had lent ₹771.29 crore to Mahatma Gandhi National Rural Employment Guarantee Scheme (₹100 crore in October 2016), Swachh Bharat Mission (₹ 100 crore in November 2016) and Pradhan Mantri Awas Yojana (₹571.29 crore in July 2017) during 2016-18. The consent of the Finance Department for lending money for these schemes was not obtained. Out of ₹771.29 crore, only ₹252.34 crore was recouped. The remaining ₹ 518.95 crore was yet to be recouped as of 31 March 2019.

On this being pointed out, Panchayat Raj Directorate stated (June 2019) that action is being taken by the Department for recouping the remaining amount of ₹518.95 crore in the Departmental PD account.

3.3 Building and Other Construction Workers Welfare Cess

In terms of the Building and Other Construction Workers (BOCW) Welfare Cess Act, 1996, the GoMP constituted (April 2003) the Madhya Pradesh Building and Other Construction Workers Welfare Board (Board). The Board is entitled to receive the cess collected at the rate of one *per cent* of the cost of construction, as stipulated under the BOCW Act, with the aim of improving the working conditions of workers and to provide financial aid to them.

3.3.1 Accounting of Cess

There is no uniformity in the accounting procedure followed by Government departments with regard to labour cess. For example, divisions of the Public Works department deduct Building and Other Construction Workers' Welfare Cess from the running bills of the contractors and the amount is credited to Major Head 8443-108- Public Works Deposits. However, Rural Engineering Service Divisions book Building and Other Construction Workers' Welfare Cess under Major Head 0230-Labour and Employment Minor Head 101- Receipts from Labour Laws. There is no specific sub-head either under Major Head 8443-108 or Major Head 0230-101 for accounting of Building and Other Construction Workers' Welfare Cess. Hence, the amount of cess

actually collected and subsequently transferred to M.P. Building and Other Construction Workers' Welfare Board cannot be ascertained.

Section 27(1) of BOCW Act requires the Board to maintain proper accounts and other relevant records and prepare an annual statement of accounts. Audit noticed that the Board had not prepared its accounts since 2013-14. Details of receipts and expenditure of labour cess during 2014-19 are given in **Table 3.3**.

(₹ in crore)								
Year	Opening Balance	Amount of cess collected	Registration charges	Interest on deposits	Total funds available	Expenditure	Closing Balance	Percentage of utilisation of available funds
2014-15	788.17	303.93	0.01	82.72	1,174.83	63.00	1,111.83	5.36
2015-16	1,111.83	286.44	0.001	65.20	1,463.47	120.18	1,343.29	8.21
2016-17	1,343.29	346.99	0.00008	56.93	1,747.21	261.17	1,486.04	14.95
2017-18	1,486.04	281.95	0.0003	67.84	1,835.83	260.16	1,575.67	14.17
2018-19	1,575.67	351.90	0.0006	50.58	1,978.15	349.52	1,628.63	17.67

(Source: Information provided by M.P. Building and Other Construction Workers Welfare Board, Bhopal)

Audit scrutiny of records of the Board and information furnished revealed following:

- (i) As per the information furnished by the Board, a sum of ₹1,628.63 crore was available as on 31 March 2019. However, an amount of ₹1,777.75 crore was parked in bank accounts. The difference of ₹149.12 crore needs to be reconciled.
- (ii) The details of the assets created out of the funds received had not been accounted for in the fixed asset register of the Board, in the absence of which the physical existence of the assets created and their location could not be verified.

On this being pointed out (October 2019), the Board replied that the differences between Board accounts and bank accounts would be reconciled and the entries would be made in future. The Board also accepted the Audit observation and stated that fixed asset register would be prepared in future.

Although such instances were pointed out in the Audit Reports of earlier years, corrective action was not taken by the Board.

3.3.2 Utilisation of Labour Cess

The State Government notified various schemes/activities viz., maternity benefits, pension, advance for purchase/construction of houses, funeral assistance, medical assistance, cash awards for meritorious students, financial assistance for education/marriage of children of beneficiaries etc., for benefit from the BOCW Welfare Fund. Details of expenditure in this regard during the five year period 2014-19 are given in **Table 3.4**.

Table 3.4: Expenditure on schemes against available funds							
Year	Available funds	Budget allotment of schemes		Schemes operated		Registered workers	Workers covered
		No. of schemes	Amount Allotted	No. of schemes	Actual Expenditure		
2014-15	1,174.83	15	86.80	8	58.59	24,65,939	3,14,298
2015-16	1,463.47	20	125.80	17	101.24	24,81,926	5,16,958
2016-17	1,747.21	26	151.60	24	240.06	25,28,255	4,25,448
2017-18	1,835.83	24	233.10	21	287.98	25,87,175	4,98,182
2018-19	1,978.15	24	76.01	24	316.83	12,19,230	3,63,289
Total		109	673.31	94	1,004.70	1,12,82,525	21,18,175

(Source: Information provided by M.P. Building and other Construction Workers Welfare Board, Bhopal)

From the above Table, it is evident that the Board could utilise only 15 per cent of the available funds and only 30 per cent of the registered workers benefited under various schemes such as education, scholarship, accommodation, medical aid etc. during 2018-19. Thus, due to non-utilisation of available funds amounting to ₹1,737.33 crore, about 70 per cent of the registered workers were deprived of benefits envisaged under various schemes.

In response, the Board stated (March 2020) that the benefits of all the schemes run by it are given to the beneficiaries as per eligibility on applying under the scheme.

The reply is not acceptable, as the Board should have created awareness among the beneficiaries about the benefits of the schemes and ensured that the planned benefits were available to all the targeted beneficiaries.

3.3.3 Non-recovery of dues due to time-barred cheques

According to banking norms, a cheque is valid for three months from the date of issue, after which, it becomes time-barred.

The Board receives cheques from its field offices and deposits these into its bank account. It was observed in Audit that, 1621 cheques worth ₹15.51 crore pertaining to the period 2003-04 to 2018-19 became time-barred.

Although such instances were reported in the Audit Reports of previous years, the Board has not taken corrective action.

The Board replied (October 2019) that the time-barred cheques were returned to the concerned agencies/Departments for renewal and would be deposited in bank accounts of the Board after their receipt.

The response is lackadaisical and does not convey any sense of urgency in recovering its dues or any specific action plan to institute appropriate controls to avoid such instances in future.

3.3.4 Outstanding Utilisation Certificates

Rule 238(1) of General Financial Rules provides that Utilisation Certificate (UC) should be submitted within 12 months of the closure of the financial year by the institution or organization that has received grants. The Board provided funds to Labour Offices (LOs) and the latter passed them down to the respective implementing offices.

The UCs relating to allotted funds were to be submitted in the prescribed format as per letter of allotment.

During test-check (October 2019) of records of the Board, Audit observed that an amount of ₹76.02 crore was allotted to 51 district offices of the Labour Department during 2018-19 by the Board and the same was transferred to various implementing agencies. However, UCs amounting to ₹44.74 crore (58.85 per cent) were outstanding as on 31 March 2019 from the district offices. The details of outstanding UCs are given in **Appendix 3.1**.

On this being pointed out (October 2019), the Board replied that efforts were being made to obtain the UCs from all district offices.

3.3.5 Non-compliance with Income Tax Act

As per Section 26 of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 the Board shall prepare its annual report, giving a full account of its activities during the previous financial year. This implies that the accounts should be ready and audited before 30 September of every year i.e. before the due date of filing the Income Tax return.

The Board had received (October 2007) exemption on its income under section 10 (23C) (IV) from the Income Tax Department, subject to the condition that “the Board will regularly file its return of income in accordance with the provisions of the Income Tax Act, 1961”.

As per Section 139 (1) of the Income Tax Act the assessee has to file the return of income before 30 September of each assessment year. Section 244(a) states that where the refund is out of any tax collected at source under Section 206 (C) or paid by way of advance tax or treated as paid under section 199, during the financial year immediately preceding the assessment year, such interest shall be calculated at the rate of one-half per cent for every month or part of a month comprised in the period.

During test-check of records of the Board (July 2018), it was noticed that banks had been deducting TDS on interest on the deposits of the Board. Further, Audit noticed that the accounts of the Board for the year 2012-13 were prepared and certified during March 2018 by the auditors. However, the Income Tax return for the year 2012-13 (Assessment Year 2013-14) had not been filed as of March 2019 whereas it should have been filed by 30 September 2013. The Board had not prepared its accounts for the financial years from 2013-14 to 2018-19. Due to non-filing of the return from financial years 2012-13 to 2018-19, the Board had failed to claim refund of income tax of ₹5.10 crore deducted at source by banks in respect of 38 TAN deductors. Details are given in **Appendix 3.2**.

In response, the Board stated (March 2019 and October 2019) that the accounts for the years 2013-14 to 2017-18 were being prepared by the Chartered Accountants, due to which, the Income Tax return could not be filed and that, it had written many letters to the banks (March 2013 to October 2013) for not deducting TDS on the basis of exemption given by the Income Tax Department and order of the Hon'ble High Court

on writ petition 426 of 2009 which provides that no tax would be deducted at source from the interest income of the Board.

The reply is not acceptable, as the Board has not approached the banks from 2014-15 to 2018-19 and also failed to get its accounts prepared on time, resulting in its inability to file the Income Tax returns.

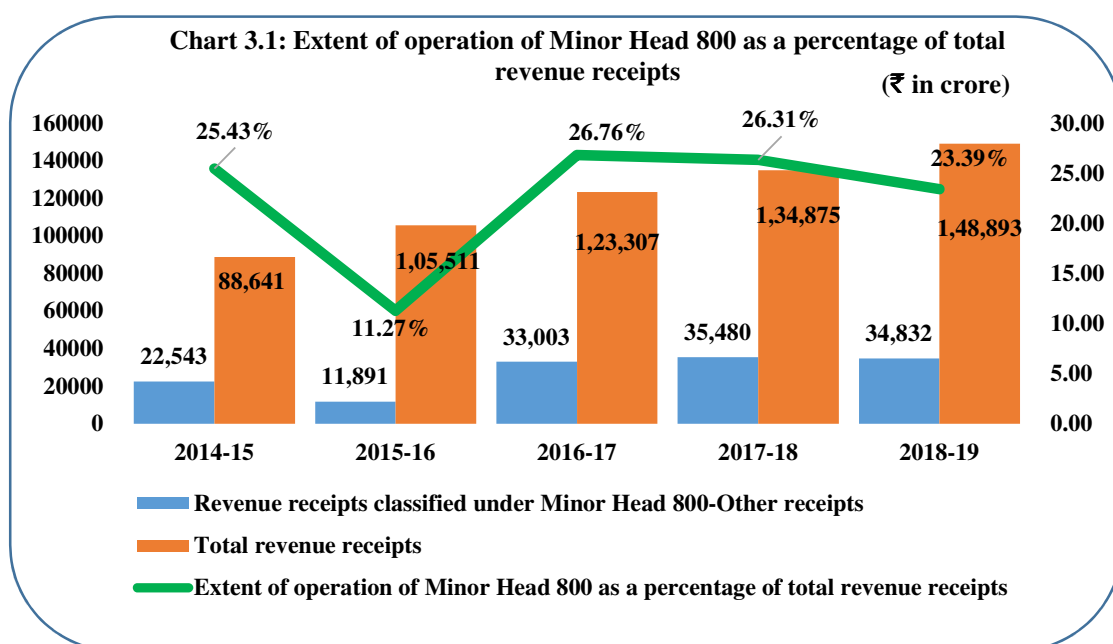
During the exit conference (February 2020), the ACS, Finance Department replied that these cases would be taken up with the concerned Departments.

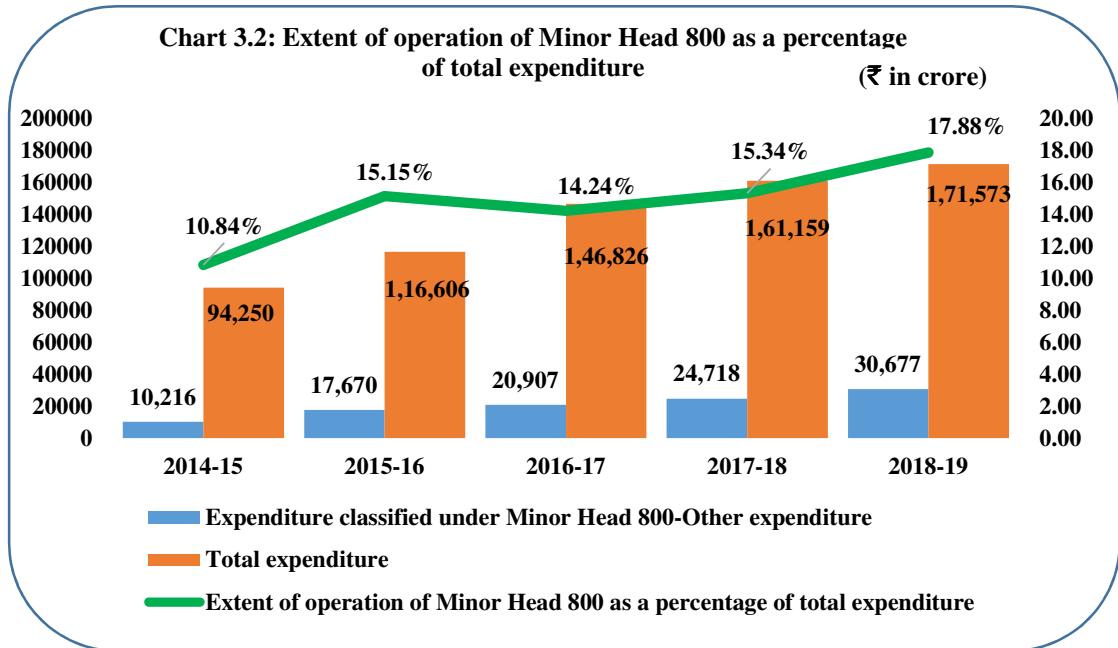
3.4 Opaqueness in Government Accounts – Operation of Minor Head 800

The omnibus Minor Head 800 relating to Other Receipts/ Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under a Major Head in the accounts. If such instances occur on a regular basis, it is the responsibility of the State Government to discuss with the Principal Accountant General (A&E) and obtain approval to open appropriate Minor Heads. Indiscriminate booking of receipts and expenditure under Minor Head 800 affects transparency and nature of transactions, and renders the accounts opaque.

Receipts of ₹34,831.64 crore (constituting 23.39 *per cent* of the total Revenue Receipts of ₹1,48,892.79 crore) recorded under 51 Revenue Heads, were classified under the Minor Head ‘800-Other Receipts’ in the Accounts. Similarly, expenditure of ₹30,676.59 crore under 43 Revenue and 23 Capital Major Heads of Accounts (constituting 17.88 *per cent* of the total expenditure of ₹1,71,573.40 crore) recorded under various Major Heads, was classified under the Minor Head ‘800-Other Expenditure’ in the Accounts.

The extent of operation of Minor Head 800 for receipts and expenditure, as a percentage of Total Receipts and Expenditure during 2014-19 is given in **Chart 3.1 and 3.2**.





Instances where a substantial portion (10 per cent or more of the total receipts/expenditure under the concerned Major Head) of the receipts/ expenditure classified under Minor Head 800-Other Receipts/Expenditure are given in **Appendix 3.3** and **3.4** and summarised in **Table 3.5**.

Table 3.5: Amount booked under Minor Head 800- ‘Other Receipts’ and ‘Other Expenditure’

Particulars	Receipts		Expenditure	
	Amount (₹ in crore)	Heads of Account	Amount (₹ in crore)	Heads of Account
100 per cent	917.47	0056, 0059, 0217, 0702, 0801, 0852, 1452	681.96	2250, 2852, 4070, 4408, 4875, 5425
Between 75 per cent and 99 per cent	27,267.00	0049, 0202, 0211, 0220, 0235, 0435, 1601	14,288.94	2075, 2217, 2702, 4515, 4700, 4701
Between 50 per cent and 74 per cent	1,027.04	0029, 0210, 0401, 0403, 0406, 0515, 0701	8,679.25	2204, 2401, 2705, 2851, 4225, 4853
Between 25 per cent and 49 per cent	1,634.19	0215, 0405, 0425, 0700, 0853, 1054,	3,777.59	4215, 4217, 3454, 4403, 4702, 5054
Between 10 per cent and 24 per cent	3,664.65	0030, 0039, 0043, 0055, 0070, 0071, 0230, 0851	2,016.32	2245, 2403, 2405, 2515, 2700, 2701, 3054, 4055, 4202, 4705, 4801,
Less than 10 per cent	321.29	Other Major Heads	1,232.53	Other Major Heads
Total	34,831.64		30,676.59	

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

This issue is being flagged in the SFAR by the CAG every year. While there has been a marginal reduction in the amount under this Minor Head on the Receipts side during 2018-19 (23.39 per cent) compared to the previous year (26.31 per cent), on the Expenditure side, it increased from 15.34 per cent in 2017-18 to 17.88 per cent of total expenditure during 2018-19. The fact that such substantial proportion of the receipts and expenditure under the concerned Major Head are booked under Minor Head 800 is cause for serious concern since it severely impacts transparency.

3.5 Incorrect Operation of Sub Major Head under Plan/Non-Plan

Government of India notified that w.e.f. 01.04.2017, the following Heads of Accounts would not be operational as given in **Table 3.6**.

Grant-in-aid under Major Head 1601		Loans and Advances Under Major Head 6004	
Sub Major Head	Description	Sub Major Head	Description
Sub Major Head-01	Non-Plan Grants	Sub Major Head-01	Non-Plan Loans
Sub Major Head-02	Grants for State/Union Territory Plan Schemes	Sub Major Head-02	Loans for State/Union Territory Plan Schemes
Sub Major Head-03	Grants for Central Plan Schemes	Sub Major Head-03	Loans for Central Plan schemes
Sub Major Head-04	Grants for Centrally Sponsored Plan Schemes	Sub Major Head-04	Loans for Centrally Sponsored Plan Schemes
Sub Major Head-05	Grants for Special Plan Schemes	Sub Major Head-05	Loans for Special Schemes
		Sub Major Head-06	Ways and Means Advances
		Sub Major Head-07	Pre 1984-85 Loans'

Scrutiny of Finance Accounts 2018-19 revealed that some of these Sub-Major Heads and Minor Heads continued to be operated during the year due to allocation of funds under these heads in the budget by the State Government. As per Finance Accounts 2018-19, an amount of ₹25,758.68 crore as detailed in **Table 3.7** and ₹3,795.78 crore were booked under Major Heads 1601 and 6004-02-101 respectively, which was incorrect.

(₹ in crore)		
Sub Major Head and Minor Heads thereunder	Description	Receipts During 2018-19
Sub Major Head-01	Non Plan Grants	
Minor Head-109	Grants towards contribution to State Disaster Response Fund	914.40
Minor Head-110	Grant from National Disaster Response Fund	334.00
Minor Head-800	Other Grants	3,671.93
Sub Major Head-02	Grants for State/Union Territory Plan Schemes	
Minor Head-101	Block Grants	63.75
Minor Head-104	Grants under Provision to Article 275(1) of Constitution	246.26
Minor Head-800	Other Grants	20,511.21
Sub Major Head-03	Grants for Central Plan Schemes	
Minor Head-800	Other Grants	17.13
Total-1601		25,758.68

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

3.6 Non-submission of Utilisation Certificates

Financial rules stipulate that in the case of conditional grants, a formal Utilisation Certificate (UC) about the proper utilisation of the grant is to be furnished to the Principal Accountant General (A&E) by the sanctioning authority on or before 30 September of the year following that to which the Grant is related. The status of outstanding UCs is given in **Table 3.8**. Further details are given in **Appendix 3.5**.

Table 3.8: Outstanding Utilisation Certificates				
(₹ in crore)				
Year	Status as on 31 March 2018		Status as on 31 March 2019	
	Number of outstanding UCs	Amount involved	Number of outstanding UCs	Amount involved
Up to 2016-17	20,666	17,793.21	20,253	13,978.51
2017-18	-	-	-	-
2018-19	-	-	25	492.11
Total	20,666	17,793.21	20,278	14,470.62

(Source: Finance Accounts for the years 2017-18 and 2018-19)

As on 31 March 2019, a total of 20,278 UCs involving ₹14,470.62 crore, which has become due, were not submitted by the bodies and authorities of the State against the Grants-in-aid provided by 25 departments. Therefore, there is no assurance that the expenditure of ₹14,470.62 crore has actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. About 85.74 per cent amount of pending UCs as on 31 March, 2019 pertains to five departments viz. Panchayat & Rural Development (60.19 per cent – 1,268 UCs amounting to ₹8,711.00 crore), Food, Civil Supplies & Consumer Protection (15.11 per cent - 1,453 UCs amounting to ₹2,186.80 crore), Social welfare (5.17 per cent – 1,143 UCs amounting to ₹748.03 crore), Agriculture (3.04 per cent – 3,090 UCs amounting to ₹439.99 crore) and Urban Administration & Development (2.22 per cent – 684 UCs amounting to ₹321.34 crore).

High pendency of UCs is fraught with the risk of misappropriation of funds and fraud. Despite drawing attention of the State Government to this issue year after year in the Audit Reports of the CAG, there has been no improvement.

3.7 Reporting of misappropriation, losses and defalcations etc.

Rule 22(1) of Madhya Pradesh Financial Code Vol I, provide that any loss of public money, caused by defalcation or otherwise, should be immediately reported to the Accountant General, even when such loss has been made good by the party responsible for it.

The State Government reported 3,232 cases of misappropriation, losses, defalcations etc., involving ₹38.69 crore up to 31 March 2019 on which final action was pending as of June 2019. Out of these cases, 522 cases involving ₹4.63 crore were noticed during 2018-19. 2,678 cases (₹16.41 crore) and 11 cases (₹8.30 crore) were pending for recovery/regularisation against the Major Heads 2406-Forestry & Wild Life and 2054-Treasury and Accounts Administration respectively. Major Head-wise/age-wise details of pending cases of misappropriation, losses, defalcations etc. at the end of 2018-19 is given in **Appendix 3.6**. Major Head-wise and nature of irregularity-wise details of these cases are given in **Appendix 3.7**. The age-profile of the pending cases with nature of irregularities are summarised in **Tables 3.9** and **3.10**.

Table 3.9: Age-profile of pending cases		
(₹ in crore)		
Range in years	Number of cases	Amount involved
0 – 5	873	9.74
5 – 10	233	13.54
10 – 15	291	6.58
15 – 20	386	3.67
20 – 25	274	1.91
25 & above	1,175	3.25
Total	3,232	38.69

(Source: Information furnished by concerned Departments)

Table 3.10: Category-wise profile of misappropriation, losses, defalcations etc.		
(₹ in crore)		
Nature of pending cases		
Nature of the case	Number of cases	Amount involved
Theft	161	6.12
Misappropriation/Loss of material	3,071	32.57
Total	3,232	38.69

(Source: Information furnished by concerned Departments)

Further analysis indicated that the cases were outstanding owing to reasons listed in **Table 3.11**.

Table 3.11: Reasons for outstanding cases of misappropriation, losses, defalcations etc.			
(₹ in crore)			
Sl. No.	Reasons for the delay/outstanding cases	Number of cases	Amount
(i)	Awaiting departmental and criminal investigation	01	0.04
(ii)	Criminal proceedings finalised but execution of certificate cases for the recovery of the amount pending	01	0.00*
(iii)	Awaiting orders for recovery or write off	3,160	37.59
(iv)	Pending in the Courts of law	70	1.06
Total		3,232	38.69

(Source: Information furnished by concerned Departments)

*Amount ₹47,165

As can be seen from **Table 3.11** above, out of 3,232 cases involving ₹38.69 crore, 2,126 cases (66 *per cent*) involving ₹15.41 crore were pending for more than 10 years. Orders for recovery or write off were awaited in respect of 3,160 cases (98 *per cent*). First Information Reports were lodged in 360 cases (to the extent available) out of 3,232 cases.

Further, 46 cases of losses involving ₹23.75 lakh were written off during the year 2018-19, as detailed in **Appendix 3.8**. An amount of ₹22.73 lakh pertaining to 545 cases had been recovered and credited to Government account during 2018-19. The details are given in **Appendix 3.9**.

3.8 Variation in cash balance

There was a net difference of ₹1,360.70 crore (Credit) as on 31 March 2019 between the Cash Balance with the Reserve Bank of India (RBI) as worked out by the Accountant General and as reported by the RBI. The difference is mainly due to non-

reconciliation of 516 cases at treasury level from 2006-07 and 362 cases at RBI level from 2008-09 as on 31 March 2019, and is under reconciliation.

3.9 Reconciliation of departmental receipts and expenditure

Para 24.9.3 of the Madhya Pradesh Budget Manual requires all Controlling Officers (COs) to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General. This is to enable the COs to exercise effective control over expenditure and manage their budgetary allocation efficiently, and ensure accuracy of their accounts.

During 2018-19 upto March 2019 all the 124 Controlling Officers have partially reconciled expenditure of ₹84,586.64 crore (48.99 *per cent* of the total expenditure of ₹1,72,663.06 crore excluding repayments under “Public Debt”) and receipt of ₹20,768.47 crore (13.94 *per cent* of total receipts of ₹1,48,975.71 crore excluding receipts under “Public Debt”).

The details relating to the number of COs and the extent of reconciliation during the last three years are given in **Table 3.12**.

Table 3.12 Status of Reconciliation of Receipts and Expenditure figures							
							(₹ in crore)
Year	Total No. of Controlling Officers	Fully Reconciled	Partially Reconciled	Not reconciled at all	Total Receipts/ Expenditure	Reconciled Receipts/ Expenditure	Percentage of Reconciliation
Receipts							
2016-17	117	10	04	103	1,24,103.04	3,806.56	3.07
2017-18	117	08	27	82	1,41,881.03	25,914.75	18.27
2018-19	124	01	10	113	1,48,975.71	20,768.47	13.94
Expenditure							
2016-17	117	19	85	13	1,51,766.61	53,985.77	35.57
2017-18	117	22	91	04	1,63,802.35	80,505.33	49.15
2018-19	124	08	108	08	1,72,663.06	84,586.64	48.99

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

Non-reconciliation of receipts and expenditure affects the accuracy and completeness of accounts. Despite this issue being flagged regularly in the CAG’s Audit Reports, the lapses continue to persist.

3.10 Adjustment of Temporary Advances

According to Subsidiary Rule 53 of MPTC, temporary advances should be adjusted as early as possible and should not be delayed for more than three months under any condition. Further, rule 112(2) of the Madhya Pradesh Municipal Accounts Rules, 1971 stipulates that no advance shall be drawn unless expenditure is likely to be incurred within one month.

As on 31 March 2019, 1,955 cases of temporary advances aggregating ₹3.63 crore were pending adjustment by six³⁸ Departments. Temporary advances of more than ₹one crore were pending in respect of General Administration (Election) Department (₹3.53 crore). Details are given in **Table 3.13** below.

Sl. No.	Pendency	(₹ in crore)	
		No. of cases	Amount
1	More than 10 years	405	0.14
2	More than five years and upto 10 years	138	0.57
3	More than one year and upto five years	925	2.47
4	Upto one year	487	0.45
Total		1,955	3.63

(Source: Data furnished by the Departments)

- Audit scrutiny of records (July 2018 to October 2019) of seven District Collectors viz. Bhopal, Shahdol, Umaria, Satna, Balaghat, Tikamgarh and Sagar revealed that 205 cases, involving an aggregate amount of ₹1.07³⁹ crore, provided as temporary advance for tour, election work, providing food for Narmada Sewa Yatra, Atal Jyoti *etc.* was pending for adjustment.

In response, the Department stated that action was being taken for adjustment of advances.

- Test-check (July 2018 to April 2019) of records of offices⁴⁰ of Dy. Director Agriculture (DDA), Farmer Welfare and Agriculture Development Department revealed that 744 cases of temporary advances involving an aggregate amount of ₹6.57 crore provided for farmer training, district tour for farmers *etc.* was pending adjustment.

On this being pointed out, DDAs stated that advances were being adjusted and letters were issued for the adjustment of the advances.

- Test-check (October 2018 to March 2019) of records of Nagar Parishads (NP), Jirapur (Rajgarh), Manpur (Indore), Kantaphod (Dewas), Khajuraho (Chhatarpur) and Janpad Panchayat (JP) Pushprajgarh, (Anuppur), Badnagar (Ujjain), Rajnagar (Chhatarpur), Porsa (Morena), Narsinghgarh (Rajgarh) and Bagh (Dhar) revealed that in 409 cases, involving an aggregate amount of ₹1.87⁴¹ crore, provided as temporary advances to individuals for purchasing, constructions, maintenance of

³⁸ (1) General Administration (Election) Department (₹352.61 lakh), (2) Public Works Department (₹5.03 lakh), (3) Social Justice & Disabled Welfare Department (₹0.09 lakh) (4) Fisheries Department (₹1.55 lakh), (5) Education Department (₹2.27 lakh), (6) Public Relations Department (₹1.39 lakh)

³⁹ (1) Collector, Bhopal: ₹2.73 lakh, (2) Collector, Shahdol: ₹4.79 lakh, (3) Collector, Umaria: ₹41.29 lakh, (4) Collector, Satna: ₹31.99 lakh, (5) Collector, Balaghat: ₹15.75 lakh, (6) Collector, Tikamgarh: ₹3.56 lakh (7) Collector, Sagar: ₹6.44 lakh

⁴⁰ (1) DDA Sheopur: ₹11.50 lakh (2) DDA Katni: ₹15.01 lakh, (3) DDA Tikamgarh: ₹71.58 lakh (4) DDA Hoshangabad: ₹247.20 lakh, (5) DDA Alirajpur: ₹11.33 lakh, (6) DDA Vidisha: ₹6.73 lakh, (7) DDA Anuppur: ₹26.33 lakh, (8) DDA Bhopal: ₹21.26 lakh, (9) DDA Seoni: ₹38.63 lakh, (10) DDA Sehore: ₹67.15 lakh, (11) DDA Chhindwara: ₹18.42 lakh, (12) DDA Shahdol: ₹29.04 lakh (13) ASCO Sagar, ₹0.91 lakh, (14) DDA Rewa: ₹92.35 lakh

⁴¹ (1) NP, Rajgarh: ₹2.52 lakh, (2) NP Jirapur (Rajgarh): ₹2.35 lakh, (3) NP Manpur (Indore): ₹115.95 lakh, (4) NP Kantaphod (Dewas): ₹10.30 lakh, (5) NP Khajuraho: ₹11.79 lakh, (6) JP, Pushprajgarh (Anuppur): ₹4.65 lakh, (7) JP, Badnagar (Ujjain): ₹0.72 lakh, (8) JP, Rajnagar (Chhatarpur): ₹2.74 lakh, (9) JP, Porsa (Morena): ₹7.35 lakh, (10) JP, Narsinghgarh (Rajgarh): ₹1.72 lakh, (11) JP, Bagh (Dhar): ₹27.26 lakh

vehicles, travelling expenses, children's marriage, miscellaneous work etc. between 1988 to 2018 by Urban Local Bodies and PRIs was pending adjustment.

In response, Commissioner/CMOs/CEOs stated that the amount of advances would be recovered from individuals.

The reply is not acceptable as the amount of temporary advances was not adjusted by the Department in accordance with the provision of MP Municipal Accounts Rules even after the lapse of a long period.

3.11 Irregular maintenance of bank accounts

Rule 6 of MPFC and subsidiary rule 284 of MPTC prohibits withdrawal of funds from Consolidated Fund of the State without immediate requirement is prohibited. According to Rule 9 of MPTC a Government servant may not, except with the specific permission of the Government, deposit in a bank, moneys withdrawn from the Consolidated Fund and Public Account of the State. GoMP directed (February 2009) that Government offices which had withdrawn funds pertaining to various schemes from the Consolidated Fund and deposited in bank accounts (opened without permission of Finance Department), should withdraw money immediately from these bank accounts and deposit it back into Government account.

As per information received from Department of Social Justice & Disabled Welfare and Backward Classes & Minorities Welfare, ₹0.22 crore was withdrawn by two DDOs from the Consolidated Fund for Deen Dayal Antyoday Mission and Self Employment Scheme *etc.* and deposited in three bank accounts without obtaining permission from the Finance Department, as on 31 March 2019. The details are given in **Table 3.14**.

					(₹ in lakh)
Sl. No.	Name of the Department	Name of the Office	Drawing and Disbursing Officer	Name of the Bank	Amount
1	Social Justice & Disabled Welfare	Dy. Director, Social Justice and Disabled Welfare, Badwani	Dy. Director Social Justice and Disabled Welfare, Badwani	State Bank of India, Jhanda Chowk Badwani	5.86
				State Bank of India M.G Road, Badwani	2.95
2	Backward Classes & Minorities Welfare	Assistant Director, Backward Classes and Minorities Welfare, Katni	Assistant Director, Backward Classes and Minorities Welfare, Katni	Axis Bank, Katni	13.28
Total					22.09

- Scrutiny of records (June-October 2019) of Collectors, (Alirajpur, Dhar, Balaghat, Tikamgarh, Sagar, Jhabua, Dewas, Satna and Ratlam), revealed that an amount of ₹15.78 crore was lying in 11 bank accounts which were opened without obtaining permission from the Finance Department. The details are given in **Appendix 3.10**. Though such instances have been pointed out regularly in the reports of the C&AG, there has been no improvement.

- Test check of records (July-October 2019) of Collectors (Harda, Burhanpur, Katni, Shajapur, Chhatarpur and Alirajpur), revealed that interest amount of ₹0.87⁴² crore accrued from the balances available in bank accounts was not credited to Government account.

3.11.1 Parking of funds in bank accounts to avoid lapse of Budget Grant

Scrutiny of records (March 2019) of the Office of the Assistant Commissioner (AC), Tribal Affairs Development Department, Betul, revealed that an amount of ₹4.51 crore was withdrawn from the treasury and deposited in five⁴³ bank accounts which were opened for various schemes, viz. minor construction work of hostel, Ashram and school, Sport Contribution local fund, Kaushal Vikas, and SC&ST Post Matric Scholarship for Scheduled Tribe students without obtaining permission from the Finance Department and was lying idle.

On this being pointed out, the AC replied (March 2019) that the deposited amount in banks related to prior sanctioned construction work and that, payment would be made from time to time after assessment of work. Regarding Kaushal Vikas Yojna, guidance have been sought from Commissioner, Tribal Department, regarding depositing the balance amount in Government account.

The reply is not acceptable, as permission of Finance Department was not obtained to deposit the funds in the bank. The fact remains that the amount parked in these accounts should have been withdrawn and deposited in Government account. Withdrawal of funds without immediate requirement and depositing the same in the bank is in contravention of the directions of Government and provisions of MPTC.

3.11.2 Parking of funds in bank accounts after closure of scheme

As per rule 173 of Chapter 9 of MPFC Volume I, unless it is otherwise ordered by Government, every grant made for a specific object is subject to the implied condition that any portion of the amount, which is not ultimately, required for expenditure upon that object should be duly surrendered to Government.

Test-check of records of Commissioner/Chief Municipal Officer (CMO), Municipal Corporations⁴⁴/Councils⁴⁵ (MCs), revealed that an amount of ₹5.20 crore of Urban Local Bodies of different schemes was lying in the bank accounts. The schemes were either closed or are being operated through Treasury portal but the amounts were not surrendered/deposited into the Government account. The details are given in **Appendix 3.11.**

Parking of funds amounting to ₹5.20 crore of different schemes in bank accounts is not only a violation of rules but also affects the flow of funds which could have been used in implementation of other schemes by the Government.

⁴² (1) SBI, Harda: ₹1.26 lakh, (2) SBI, Burhanpur: ₹5.65 lakh, (3) SBI, Katni: ₹15.17 lakh, (4) State Bank of Indore, Shajapur: ₹36.61 lakh, (5) SBI, Chhatarpur: ₹5.30 lakh, (6) SBI, Alirajpur: ₹22.65 lakh

⁴³ (1) Bank of Baroda, ₹2.25 crore, (2) State Bank of India, ₹0.02 crore, (3) Bank of Baroda, ₹1.02 crore, (4) Bank of Maharashtra, ₹0.60 crore, (5) Central Bank of India, ₹0.62 crore.

⁴⁴ Jabalpur, Khandwa

⁴⁵ Akoda (Bhind), Bijuri (Anuppur), Chakghat (Rewa), Dhanpuri (Shahdol), Gurh (Rewa), Govindgarh (Rewa) and Pasan (Anuppur).

Commissioner/CMO of MCs accepted the audit observation and stated that action would be taken for depositing the amount in Government account and intimated to Audit.

3.12 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature

The State Government has set up several Autonomous Bodies (ABs) in the fields of Agriculture, Housing, Labour Welfare, Urban Development, etc. The audit of accounts of seven ABs in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the legislature as on 30 September 2019 is given in **Table 3.15**.

Sl. No.	Name of body	Audit under Act	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay ⁴⁶ in submission/ non-submission of accounts (in months)
1	Madhya Pradesh (MP) Khadi and Village Industries Board, Bhopal	Section 19(3) of C&AG (DPC) Act	2015-16	2015-16	2013-14 (placement of SAR on 07.03.2018)	2014-15 (31) 2015-16 (19) 2016-17 (27) 2017-18 (15) 2018-19 (03)
2	MP Human Rights Commission, Bhopal	Section 19(2) of C&AG (DPC) Act	2016-17	2016-17	2014-15 (placement of SAR on 30.11.2017)	2015-16 (15) 2016-17 (22) 2017-18 (15) 2018-19 (03)
3	MP Building and Other Construction Workers Welfare Board, Bhopal	Section 19(2) of C&AG (DPC) Act	2012-13	2012-13	SARs for the year 2003-04 to 2012-13 were issued. Status of placing SARs in the State Legislature was awaited.	2012-13 (59) 2013-14 (63) 2014-15 (51) 2015-16 (39) 2016-17 (27) 2017-18 (15) 2018-19 (03)
4	MP State Legal Services Authority, Jabalpur	Section 19(2) of C&AG (DPC) Act	2006-07 to 2012-13	2009-10	SAR for the year 2009-10 was issued on 26.06.2018. Status of placing SAR in the State Legislature was awaited. MPSLSA, Jabalpur has placed its unaudited accounts from 1997-98 to 2012-13 in State Legislature on 25.02.2016.	2006-07 (133) 2007-08 (121) 2008-09 (109) 2009-10 (97) 2010-11 (85) 2011-12 (73) 2012-13 (61) 2013-14 (63) 2014-15 (51) 2015-16 (39) 2016-17 (27) 2017-18 (15) 2018-19 (03)

⁴⁶ Period of delay taken from the due date of receipt of accounts i.e. 30 June of the ensuing financial year till 30 September 2019.

Sl. No	Name of body	Audit under Act	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay ⁴⁶ in submission/ non-submission of accounts (in months)
5	MP Housing and Infrastructure Development Board, Bhopal	Section 19(3) of C&AG (DPC) Act	2017-18	2017-18	2015-16 (Placement of SAR on 18.07.2017)	2016-17 (02) 2017-18 (00) 2018-19 (03)
6	Madhya Pradesh Electricity Regulatory Commission (MPERC), Bhopal	Section 19(2) of C&AG (DPC) Act	2017-18	2017-18	2017-18 (placement of SAR on 20.02.2019)	2018-19 (03)
7	Madhya Pradesh Real Estate Regulatory Authority	Section 19(2) of C&AG (DPC) Act	2017-18 (New)	2017-18	Not placed	2017-18 (04) 2018-19 (03)

3.13 Non-compliance with Indian Government Accounting Standards

Government Accounting Standards Advisory Board (GASAB) set up by the Comptroller and Auditor General of India in 2002, has been formulating standards for government accounting and financial reporting, to enhance accountability mechanisms. As of end of March 2019, three Indian Government Accounting Standards (IGAS) have been notified. The details of these standards and the extent of compliance with these by the Government of Madhya Pradesh in its financial statements for the year 2018-19 are given in **Table 3.16**.

IGAS	Essence of IGAS	Status	Impact of non-compliance
IGAS 1 <i>Guarantees given by government – Disclosure requirements</i>	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year.	Complied	State Government had disclosed the maximum amount guaranteed during the year 2018-19 as along with additions during the year, discharged, invoked and outstanding as on March 2019.
IGAS 2 <i>Accounting and Classification of Grants-in-Aid</i>	Grants-in-Aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use	Not complied	State Government classified GIA amounting to ₹749.36 crore under Capital Major Heads of Account, instead of under the Revenue section. Non-compliance led to overstatement of revenue surplus and overstatement of capital expenditure. (Para 2.3.9)
IGAS 3 <i>Loans & Advances made by Government</i>	This Standard relates to recognition, measurement, valuation and reporting in respect of loans and advances made by the Government in its Financial Statements to ensure complete,	Partly complied	Disclosures regarding “Write-off of irrecoverable loans and advances”, “Repayments in arrears from loanee entities”, “Fresh Loans and Advances made during the year” and

Table 3.16 Compliance with Indian Government Accounting Standards

IGAS	Essence of IGAS	Status	Impact of non-compliance
	accurate and uniform accounting practices.		“Disclosures indicating extraordinary transactions relating to Loans and Advances” were not made in the Finance Accounts, as the information was not provided by the State Government. It is therefore not possible to report on these important aspects of the State finances.

3.14 Conclusion

Indiscriminate operation of omnibus Minor Head 800 – ‘Other Receipts’ (₹34,831.64 crore) and ‘Other Expenditure’ (₹30,676.59 crore) affected transparency in financial reporting and obscured proper analysis of allocative priorities and quality of expenditure.

Utilisation Certificates had not been submitted by various Departments for an aggregate amount of ₹14,470.62 crore drawn for specific developmental programmes/projects, which was violative of prescribed financial rules and directives, and point to inadequate internal controls, while reflecting poorly on the monitoring mechanism of the State Government.

The Controlling Officers have reconciled their accounts figures with those booked by the office of the PAG (A&E) to the extent of only 13.94 per cent in respect of receipts and 48.99 per cent in respect of expenditure. Non-reconciliation of accounts by the account rendering units/authorities affected the accuracy and completeness of accounts of the State and impacted effective budgetary management.

The MP Building and Other Construction Workers Welfare Board parked an amount of ₹1,777.75 crore in bank accounts. Further, the Board could utilise only 15 per cent of the available funds and cater to the welfare of only 30 per cent of the registered workers under various schemes.

An amount of ₹13.78 crore was parked in bank accounts by Collectors of various districts without authorisation from the Finance Department.

There were several PD Accounts with huge balances lying inoperative for over three years. The Government should have monitored these Accounts closely and ensured that such inoperative Accounts are closed and the balances transferred to Government Account in accordance with the Treasury Code of the State.

3.15 Recommendations

- i) State Government should review all the PD accounts and ensure that funds lying idle in these accounts are immediately transferred to the Government account. Further, Government should also disclose details of unspent balances in PD accounts.

- ii) State Government should review expeditiously all the bank accounts opened by the Departmental officers without authorisation and fix accountability for violating its orders. Funds lying in all such bank accounts should be transferred to the Consolidated Fund of the State immediately.
- iii) State Government should ensure that the MP BOCW Welfare Board finalises its accounts and fulfils its mandate of improving the working conditions of building and other construction workers, as prescribed in the Act. No further funds should be released without submission of outstanding UCs.
- iv) State Government needs to institute a rigorous monitoring mechanism to identify the issues holding up submission of UCs and ensure that the Departments comply with the prescribed rules and procedures with regard to timely submission of UCs.
- v) State Government should discourage the use of omnibus Minor Head 800 and chalk out a specific timeframe in consultation with the Principal Accountant General (A&E), to identify appropriate Heads of Account to classify the transactions correctly in the books of accounts.
- vi) Internal control mechanism needs to be strengthened and the Government needs to ensure that the Controlling Officers reconcile their figures of receipts and expenditure with those of the Principal Accountant General (A&E) at prescribed intervals, to provide transparency and accuracy in accounting of Government transactions.

**Gwalior
The**

**(D. SAHU)
Principal Accountant General (Audit-I)
Madhya Pradesh**

Countersigned

**New Delhi
The**

**(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India**

APPENDICES

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

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

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

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

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

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

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

⁵¹ Human Development Report 2019 brought out by UNDP

Appendix 1.2 (Part-A)
Structure of Government accounts
(Reference: Paragraph 1.3; Page 2)

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

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

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

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

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

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

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

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

(Reference: Paragraph 1.3; Page 2)

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Revenue Deficit	Revenue Receipt - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

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

(₹ in crore)

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

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

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

(Source: Finance Accounts of respective years)

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

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

(Source: Information furnished by concerned departments)

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

(₹ in crore)

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

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

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

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

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

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

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

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

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

Explanatory Notes for Appendix 1.6

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

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

(Source: Finance Accounts of respective years)

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

(₹ in crore)

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

(Source: Appropriation Accounts of the respective years)

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

(₹ in crore)

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

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

(Source: Appropriation Accounts 2018-19)

Appendix 2.3
Statement of various grants/appropriations where savings exceeding ₹100 crore and more than 20 per cent of the total provision in each case
(Reference: Paragraph 2.3.2; Page 40)

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

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

(Source: Appropriation Accounts of respective years)

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

(₹ in crore)

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

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

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

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

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

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

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

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

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

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

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

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

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

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

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

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

(Source: Appropriation Accounts 2018-19)

Appendix 2.10
Statement of various grants/appropriations in which savings occurred
(₹ one crore or more in each case) but no part of which had been surrendered
(Reference: Paragraph 2.3.8; Page 45)

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

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

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

(Source: Appropriation Accounts 2018-19)

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

Appendix 2.14

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

(Reference: Paragraph 2.3.9; Page 46)

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

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

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

(Source: Information furnished by BCOs)

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

(₹ in lakh)

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

(Source: Information furnished by BCOs)

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

(₹ in lakh)

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

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

(Source: Information furnished by BCOs)

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

(₹ in lakh)

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

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

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

(₹ in lakh)

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

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

(₹ in lakh)

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

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

(Source: Information furnished by concerned Departments)

* Negligible

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

(₹ in lakh)

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

(Source: Information furnished by concerned Departments)

* Negligible

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

(₹ in lakh)

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

(Source: Information furnished by concerned Departments)

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

(Amount in ₹)

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

(Source: Information furnished by concerned Departments)

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

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

(₹ in lakh)

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

(Source: Information furnished by concerned Departments)

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

(₹ in lakh)

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

(Source: Information furnished by concerned Departments)

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