



SUPREME AUDIT INSTITUTION OF INDIA
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State Finances Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2024



Government of Madhya Pradesh
Report No. 3 of 2025
(State Finance Audit Report)

**STATE FINANCES AUDIT REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA
for the year ended 31 March 2024**

GOVERNMENT OF MADHYA PRADESH
Report No. 3 of 2025

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Preface

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

Chapter 1 of this Report contains the basis and approach to State Finances Audit Report, structure of the Report, structure of Government Accounts, budgetary processes, snapshot of finances, compliance with Madhya Pradesh Fiscal Responsibility and Budget Management (MPFRBM) targets, trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, *etc.*

Chapters 2 and 3 of this Report contain audit findings on matters arising from an examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2024. Information has been obtained from Government of Madhya Pradesh, wherever necessary.

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

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

About the Report

This Report of the CAG of India is on the State Finances for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.

This executive summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.

Gross State Domestic Product

The GSDP of the Madhya Pradesh has increased gradually. However, the growth rate of GSDP of the State has observed fluctuating trends between 2019-20 and 2023-24. This is in line with the growth rate of National Gross Domestic Product, which has also gone through ups and downs during the above period. The sectoral mix in the State GSDP has by and large remained static, with a marginal decline in the growth rate of the Industry Sector.

Receipt-Expenditure Status

The State has different sources of receipts such as State Own Tax Revenue, Non-tax Revenue, Devolution of States' share in taxes, Grants in aid and transfers from the Union Government and non-debt capital receipts. The State Government's expenditure includes revenue expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc).

From 2019-20 to 2023-24, revenue receipts increased by 58.51 *per cent* from ₹1,47,643 crore in 2019-20 to ₹2,34,026 crore in 2023-24. During 2019-20, about 71 *per cent* of the Revenue Receipts came from the State's Tax Revenue resources, while Non-Tax Revenue and Grants-in-Aid contributed 29 *per cent*. In the year 2023-24, about 77 *per cent* of the Revenue Receipts came from the State's Tax Revenue resources, and Non-Tax Revenue and Grants-in-aid together contributed 23 *per cent*.

Grants-in-aid from GoI increased by 8.63 *per cent* during 2019-24. Barring 2021-22 and 2023-24, the Grants-in-aid from GoI have continuously increased during last five years.

The revenue buoyancy with reference to GSDP increased from 0.69 in 2022-23 to 1.57 in 2023-24. The State's own revenue buoyancy with reference to GSDP also increased from 0.60 in 2022-23 to 2.34 in 2023-24.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and

service network. Between 2019-20 and 2023-24, revenue expenditure increased from ₹1,50,444 crore (16.21 *per cent* of GSDP) to ₹2,21,538 crore (16.25 *per cent* of GSDP). It consistently made up a significant portion (79 to 83 *per cent*) of the total expenditure during this period.

Result of expenditure beyond means

The gap between the revenue receipt and revenue expenditure results in revenue deficit. The State experienced revenue deficit during 2019-21 (₹2,801 crore in 2019-20 and ₹18,356 crore in 2020-21). However, from 2021-22 onwards, the State has been revenue surplus and in the current year (2023-24) the revenue surplus was ₹12,488 crore. The revenue surplus as percentage of GSDP increased in 2023-24 (0.92 *per cent*) compared to previous year (0.33 *per cent*).

Capital Outlay which was ₹29,241 crore in 2019-20 stood at ₹56,539 crore in 2023-24 witnessing a growth of 93.36 *per cent*. Capital Outlay as a percentage of GSDP increased from 3.15 *per cent* in 2019-20 to 4.15 *per cent* in 2023-24.

Total Expenditure is composed of expenditure on General Services, including Interest Payments, Social Services, Economic Services and others. Total Expenditure of the State increased by 54 *per cent* from ₹1,80,671 crore in 2019-20 to ₹2,78,887 crore in 2023-24. During 2023-24, it increased by 13.05 *per cent* over the previous year. As a percentage of GSDP, the Total Expenditure increased from 19.47 *per cent* to 20.46 *per cent* during 2019-24 with inter year fluctuation.

The gap between the total expenditure and total non-debt receipt of the State results in fiscal deficit. The fiscal deficit, which is reflective of the total borrowing requirements of Government, increased to ₹44,485 crore (3.26 *per cent* of GSDP) in 2023-24 from ₹41,202 crore (3.31 *per cent* of GSDP) in 2022-23.

Primary Deficit, which indicates the excess of primary expenditure (total expenditure net of interest payments) over non debt receipts, decreased to ₹21,386 crore (1.57 *per cent* of GSDP) in 2023-24 from ₹21,749 crore (1.74 *per cent* of GSDP) in 2022-23.

The State was within the targets specified by the XV FC during 2023-24 with regard to the key fiscal parameters. It had a Fiscal Deficit of ₹44,485 crore during the year 2023-24, representing 3.26 *per cent* of the GSDP and constituted 15.95 *per cent* of Total Expenditure. The Primary Deficit of ₹21,749 crore in 2022-23 decreased to ₹21,386 crore and Revenue Surplus of ₹4,091 crore in 2022-23 increased to ₹12,488 crore in 2023-24.

Committed Expenditure has grown from ₹57,430 crore (38.17 *per cent* of RE) in 2019-20 to ₹95,313 crore (43.02 *per cent* of RE) in 2023-24. However, as compared to 2022-23, Committed Expenditure increased by ₹9,370 crore (10.90 *per cent*) in 2023-24, mainly because of 11.55 *per cent* increase in Expenditure on Pensions and 18.74 *per cent* increase in Interest Payments.

The components of Inflexible expenditure showed a continued increase during the period 2019-20 to 2023-24. As a percentage of revenue expenditure, the inflexible expenditure increased from 10.38 *per cent* to 16.37 *per cent*. Further, the inflexible expenditure

(₹36,268.33 crore) increased by 29.68 *per cent* during 2023-24 over the previous year (₹27,969.59 crore).

Contingent Liabilities on account of Guarantees

As on 31 March 2024, the outstanding guarantees of ₹45,551.09 crore, which is 22.33 *per cent* of the State Revenue Receipts of the year 2022-23 (₹2,03,986.19 crore), are within the limits prescribed.

GoMP did not pay any amount towards guarantees on account of default by the borrowers during 2023-24. The composition of the maximum amount guaranteed was towards six¹ entities of Power Sector (₹16,437 crore), six² institutions of Urban Development and Housing (₹7,389 crore), seven³ institutions of Other Sectors (₹34,486 crore), Co-operatives (₹6,655 crore) and State Financial Corporation (₹450 crore).

Guarantee fee is charged from the principal debtors unless exempted specifically. During 2023-24, GoMP received ₹24.08 crore as guarantee fees out of the total receivable of ₹1,517.17 crore.

Fiscal sustainability

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies, etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc. and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, etc.

FRBM requirements and compliance with fiscal parameters

The amendment to the MPFRBM Act in January 2016 incorporated the recommendations of the XIV FC relating to limit of fiscal deficit recommended for the States during its award period (2016-17 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 XV FC, during the year 2023-24, had recommended that the fiscal deficit be capped at 3.00 *per cent* of GSDP. During the year 2023-24, the GoI had also decided to extend the additional loan facility of 0.50 *per cent* on the basis of reforms in energy sector. Therefore, target set by GoI for fiscal deficit was 3.50 *per cent* of GSDP for the year 2023-24.

The State achieved Revenue Surplus during the period 2021-22 to 2023-24 but had not achieved the same during 2019-20 and 2020-21. During 2023-24, Revenue Surplus increased by 205 *per cent* over the previous year and Fiscal Deficit increased by 7.97 *per cent*.

¹ M.P. Power Generating Company Ltd., Jabalpur, M.P. Power Transmission Company Ltd., Jabalpur, M.P. East Region Power Distribution Company Ltd. Jabalpur, M.P. Central Region Power Distribution Company Ltd. Bhopal, M.P. Western Region Power Distribution Company Ltd. Indore, M.P. Power Management Co. Ltd., Jabalpur.

² Nagar Nigam, Nagar Palika, State Urban Local Body, State Urban Development Agency, M.P. Urban Development Company Ltd., Nagar Parishad, M.P. Police Housing Corporation Ltd.

³ M.P. Industrial Policy and Investment Promotional Department, M.P. Khadi Gramoudyog Board, M.P. Food, Civil Supplies and Consumer Protection Department, Public Works Department, Narmada Ghati Development Department, Higher Education and Animal Husbandry.

As per the debt stabilisation analysis, Overall Debt-GSDP ratio rose from 24.85 *per cent* in 2019-20 to 29.17 *per cent* in 2023-24, while during 2019-24, the State had Primary Deficit.

Domar gap (Real growth rate (g) – Real effective rate of interest (r)) remained positive during past five years (2019-24) except Covid-19 year (2020-21). Thus, as per the Domar model analysis of Debt Sustainability, it can be construed that the public debt would converge to a stable level greater than zero.

However, the trends of strong economic growth (expressed as $g-r>0$) by observing Domar gap in the period 2021-22 to 2023-24 cannot be generalised. During this three-year period, the State had a Primary Deficit. Further, during the period 2021-24 a substantial portion (33 to 37 *per cent*) of the total debt receipts were being used for servicing its debt liabilities, thereby implying that economic growth is not robust enough to service the debt.

Overall Budget reliability assessment

Overall Budget reliability assessment indicated that against the total budget provision of ₹3,72,008.74 crore, an expenditure of ₹3,04,082.59 crore was incurred leading to a savings of ₹67,926.15 crore (18.26 *per cent* of total budget provision). Out of the savings, an amount of ₹44,035.34 crore was allowed to lapse and the Department surrendered ₹23,696.42 crore (99.19 *per cent* of the total surrendered amount of ₹23,890.81 crore) on the last day of the financial year whereas Supplementary provisions of ₹57,983.90 crore obtained in 41 Grants and six Appropriations for the year 2023-24 out of which ₹11,643.71 crore proved unnecessary which shows a reliable budget practice should be adopted while preparing the budget.

Budget performance

Aggregate Budget Outturn

Budget performance in terms of budget intent and budget implementation is examined to assess extent to which the aggregate budget expenditure outturn reflects the amount originally approved. In Revenue section, deviation in outturn compared with BE was (-)3.58 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 34 Grants, between ± 25 *per cent* and ± 50 *per cent* in 21 Grants and above ± 50 *per cent* in four Grants. In Capital section, deviation in outturn compared with BE was (-)2.00 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 27 Grants, between ± 25 *per cent* to ± 50 *per cent* in nine Grants and above ± 50 *per cent* in 23 Grants.

Expenditure composition outturn

Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution have contributed to variance in expenditure composition. This measure indicates the extent of variation between the original budget and the actual expenditure. In Revenue section, deviation in outturn compared with RE was (-)5.98 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 46 Grants, between ± 25 *per cent* to ± 50 *per cent* in 10 Grants and above ± 50 *per cent* in three Grants. In Capital section, deviation in outturn compared with RE was (-)11.53 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 11 Grants, between ± 25 *per cent* to ± 50 *per cent* in four Grants and above ± 50 *per cent* in 44 Grants.

Quality of Accounts and Financial Reporting

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds outside the Government accounts, non or short discharging of liabilities and misclassification of transactions and data gaps.

Loans of State Government not being credited to the Consolidated Fund (Off Budget Borrowings)

During 2023-24, off budget fiscal operation such as borrowings by State Public Sector Companies, special purpose vehicles and other equivalent instrument on behalf of the State Government where the principal and/or interest are to be serviced out of the State budget was ₹374.26 crore and it decreased by ₹190.14 crore (33.69 *per cent*) as compared to the previous year.

Regularisation of Excess over Grants/Appropriations

The State Government has to get excesses over Grants/Appropriations regularized by the State Legislature as per Articles 204 and 205 of the Constitution. It was observed that excess expenditure amounting to ₹1,173.64 crore covering six Grants and three Appropriations pertaining to the years 2011-12 to 2020-21 was done without Legislative approval, and was yet to be regularised by the State Legislature.

Misclassification in Accounts

Expenditure of ₹1,575.09 crore was booked under Capital expenditure instead of accounting for it under Revenue expenditure, due to this Revenue expenditure was understated by ₹1,575.09 crore and Capital expenditure was overstated by ₹1,575.09 crore. Similarly, an amount of ₹3.68 crore was incorrectly budgeted as Revenue expenditure instead of Capital expenditure, due to this Revenue expenditure was overstated by ₹3.68 crore and Capital expenditure was understated by ₹3.68 crore.

Reconciliation (Reconciliation of Accounts)

All Controlling Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E)-I. In Madhya Pradesh, instead of Budget Controlling Officers, Directorate of Treasuries and Accounts is primarily reconciling the figures with the A&E office.

During 2023-24, Directorate of Treasuries and Accounts had reconciled expenditure of ₹2,86,095.61 crore (95.20 *per cent* of the total expenditure under the Consolidated Fund ₹3,00,521.86 crore) and receipt of ₹2,95,199.94 crore (98.54 *per cent* of total receipts under the Consolidated Fund ₹2,99,581.24 crore).

Personal Deposit Accounts

As of 31 March 2024, 730 personal Deposit Accounts were in existence and the closing balance in these accounts was (-)₹917.24 crore. Out of total number of 730 PD accounts, 214

PD accounts having a total balance of ₹325.86 crore were inoperative for more than three years as of 31 March 2024.

Non transfer of unspent balances lying in the PD accounts to Consolidated Fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

Funds to Single Nodal Agency

The State Government received ₹15,423.14 crore being Central share during the year 2023-24 in its Treasury Accounts. As on 31 March 2024, the Government transferred Central share of ₹18,026.39 crore received in Treasury Accounts and State share of ₹17,319.56 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government / SNAs, ₹9,194.05 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

Delay in Submission of Utilisation Certificates

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 19,897 UCs of ₹22,049.38 crore were pending as on 31 March 2024.

To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries. Further, delay in submission of Utilisation Certificates may affect receipt of performance grants from the Government of India.

Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs against conditional grants; non-compliance with IGAS; funds remaining outside Government accounts; and non-supply of details of expenditure from SNAs have impacted the quality of accounts adversely.

Chapter - I

Overview

Chapter I-Overview

1.1 Profile of the State

Madhya Pradesh is the second largest State in the country in terms of geographical area. The State is spread over a geographical area of 3,08,252 sq.km. (9.38 *per cent* of the country's total geographical area) and as per Census 2011, is home to around 7.33 crore persons (six *per cent* of the population of the country). At 14.77 *per cent*, the decadal (2014-24) growth rate of population of the State was more than the all-India decadal growth rate of 11.26 *per cent*.

The State has 55 districts, which are grouped into 10 administrative divisions. The per capita Gross State Domestic Product at current prices was ₹1,56,381 in 2023-24, which was lower than the per capita Gross Domestic Product (GDP) of ₹2,11,725.

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

1.1.1 Gross State Domestic Product (GSDP)

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

Gross Value Added (GVA) is the value of goods and services produced in an economy in a financial year. It is the total value of output produced, without including the intermediary costs that went into producing them.

Gross Value Added is being used for economic analysis by Government of India and international organisations like International Monetary Fund and World Bank as GVA is considered better indicator of economic growth compared to GDP, as it ignores the impact of taxes and subsidies. While GDP can be and is also computed as the sum total of the various expenditures incurred in the economy including private consumption spending and gross fixed capital formation or investment spending, reflecting essentially on the demand conditions in the economy. Both measures have difference in treatment of net taxes, as a result of which the inclusion of taxes in GDP may differ from the real output situation. From a policymaker's perspective it is therefore vital to have a comparison of the GVA and Gross State Value Added (GSVA) data for better analysis and making policy interventions.

A Comparison between the trends in GSDP to GDP and GVA to GSVA during the period 2019-20 to 2023-24 is shown in **Table 1.1** below:

Table 1.1: Trends in growth of GDP and GSDP

(₹ in crore)					
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
INDIA					
GDP (2011-12 Series) at current prices	2,01,03,593	1,98,54,096	2,35,97,399	2,69,49,646	2,95,35,667
GVA (2011-12 Series) at current price	1,83,81,117	1,82,10,997	2,16,35,584	2,46,59,041	2,67,62,147

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Growth rate of GDP over previous year (<i>per cent</i>) at current prices	6.37	(-)1.24	18.85	14.21	9.60
Growth rate of GVA over previous year (<i>per cent</i>) at current prices	7.02	(-)0.93	18.81	13.97	8.53
Per Capita GDP	0.015	0.015	0.017	0.019	0.021
Madhya Pradesh					
GSDP (2011-12 Series) at current prices	9,27,855	9,46,628	10,92,964 (P.E)	12,46,471 (Q.E)	13,63,327 (A.E)
GSVA (2011-12 Series) at current price	8,69,608	8,94,714	10,34,896 (P.E)	11,68,186 (Q.E)	12,73,440 (A.E)
Growth rate of GSDP over previous year (<i>per cent</i>) at current prices	11.82	2.02	15.46	14.05	9.37
Growth rate of GSVA over previous year (<i>per cent</i>) at current prices	10.99	2.89	15.67	12.88	9.01
Per Capita GSDP	0.011	0.011	0.013	0.014	0.015

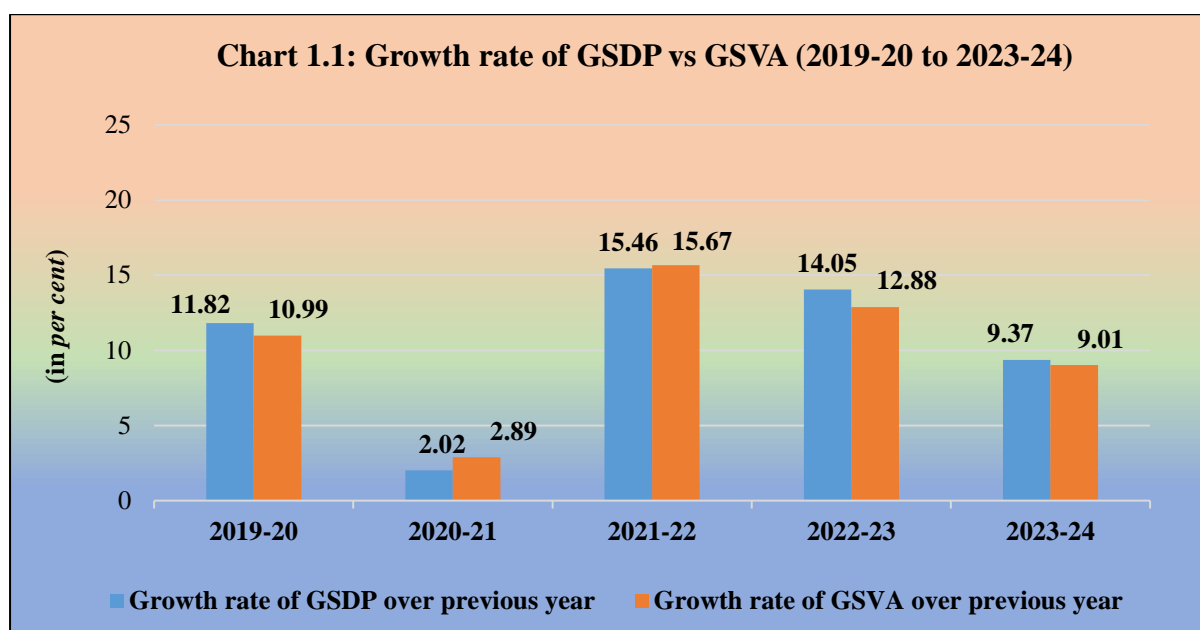
Source: Information furnished by Economic Advisor, O/o the C&AG of India and Directorate of Economics and Statistics, Madhya Pradesh

P.E. – Provisional Estimates; Q.E. – Quick Estimates; A.E. – Advance Estimates

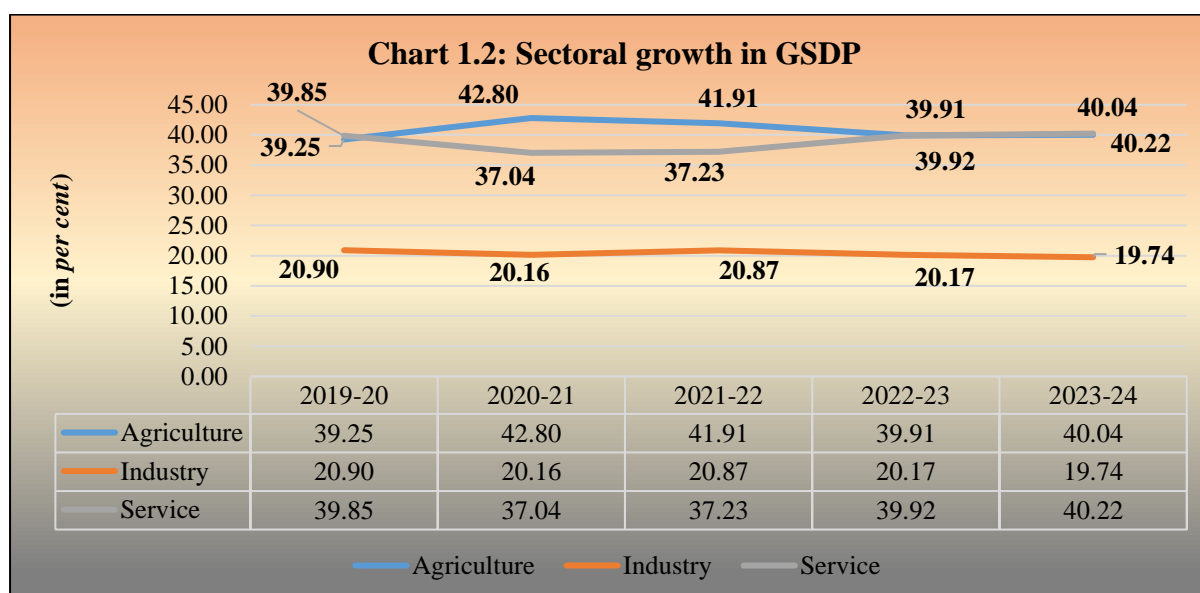
As can be seen from the above Table, the GSDP of Madhya Pradesh has increased gradually during the period 2019-24. However, the growth rate of the GSDP of Madhya Pradesh has observed fluctuating trend during 2019-20 and 2023-24. This is in line with the growth rate of National Gross Domestic Product which had also gone through ups and downs during the above period.

The economic activity is generally divided into three broad categories Agriculture, Industry and Service Sectors respectively. Change in sectoral contribution to GSDP is also important to understand the changing structure of economy.

The trends of GSDP and GSVA for the period from 2019-20 to 2023-24 are indicated in **Chart 1.1** below:



Source: Information furnished by Directorate of Economics and Statistics, Madhya Pradesh



Source: Information furnished by Directorate of Economics and Statistics, Madhya Pradesh

Chart 1.2 shows that during the period 2019-20 to 2023-24, there has been a marginal increase in the relative share of Agriculture Sector in GSDP of the State from 39.25 per cent in 2019-20 to 40.04 per cent in 2023-24 and Service Sector from 39.85 per cent in 2019-20 to 40.22 per cent in 2023-24. During the same period, there has been decrease in the share of Industry Sector from 20.90 per cent in 2019-20 to 19.74 per cent in 2023-24.

1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) of Madhya Pradesh for the year ending 31 March 2024

has been prepared by the CAG for submission to the Governor of Madhya Pradesh under Article 151 (2) of the Constitution of India.

The Accountant General (Accounts & Entitlements) compiles the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, *challans* and initial and subsidiary accounts rendered by the Treasuries, Offices and Departments responsible for keeping of such accounts functioning under the control of the State Government, and the statements received from the Reserve Bank of India. These accounts are audited independently by the Accountant General (Audit), and certified by the CAG.

The Finance Accounts and Appropriation Accounts of the State for the year 2023-24 constitute the core data for this report. Other sources include the following:

- Budget of the State for the year 2023-24 also forms an important source of data– both for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Principal Accountant General (Audit-I), Madhya Pradesh and Office of the Accountant General (Audit-II), Madhya Pradesh at the State Secretariat, as well as at the field level, during the year;
- Other data with Departmental Authorities and Treasuries (accounting as well as MIS);
- GSDP data and other State related statistics from the Directorate of Planning, Economics and Statistics, Government of Madhya Pradesh; and
- Various audit reports of the CAG of India during 2019-24.

The analysis has been carried out in the context of recommendations of the XIV/XV Finance Commission (FC), Madhya Pradesh Fiscal Responsibility and Budget Management (MPFRBM) Act, best practices and guidelines of the Government of India.

1.3 Overview of Structure of Government Accounts

The Accounts of the Government are kept in three Parts:

1. Consolidated Fund of the State {Article 266(1) of the Constitution of India}

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means Advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.* salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Vote expenditure) is voted by the Legislature.

2. Contingency Fund of the State {Article 267(2) of the Constitution of India}

This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The Fund is recouped by debiting the expenditure to the functional Major Head concerned relating to the Consolidated Fund of the State.

3. Public Account of the State {Article 266(2) of the Constitution}

Apart from the above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes re-payables, like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

Revenue receipts consist of tax revenue, non-tax revenue, State share of Union Taxes/Duties, and grants from Government of India (GoI).

Revenue expenditure consists of all the expenditures of the Government which does not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the government departments and various services, interest payments on debt incurred by the Government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

Capital receipts consist of:

- **Debt receipts:** Market loans, bonds, loans from financial institutions, net transactions under Ways and Means Advances, loans and advances from Central Government, *etc.*;
- **Non-debt receipts:** Proceeds from disinvestment, recoveries of loans and advances;

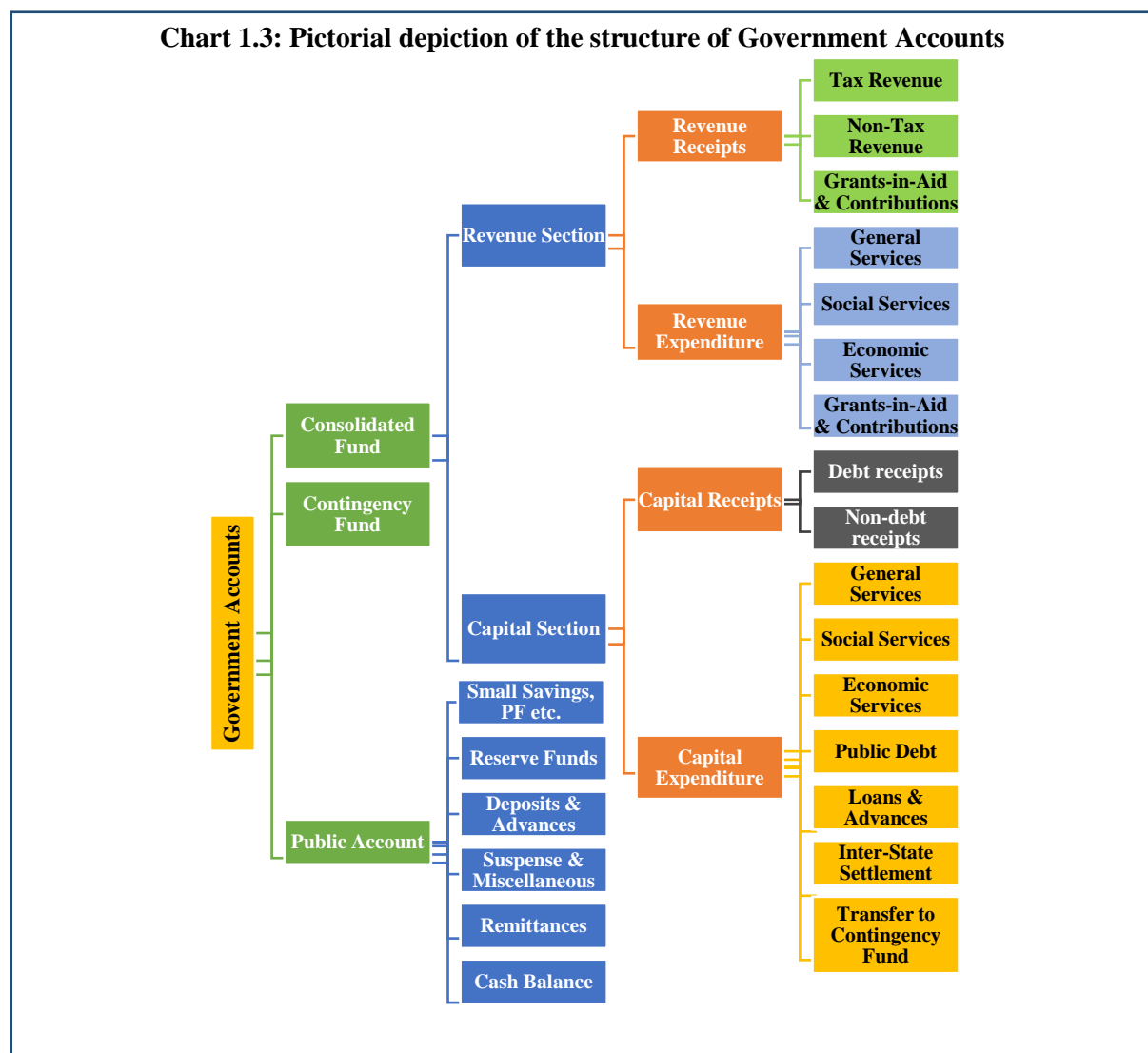
Capital Expenditure includes expenditure on the acquisition of land, buildings, machinery, equipment, investment in shares, and loans and advances by the Government to PSUs and other parties.

At present, we have an accounting classification system in Government that is both functional and economic, as detailed below:

Particulars	Attribute of transaction	Classification
Standardised in List of Major/Minor Heads of Account by Controller General of Accounts	Function: Education, Health, <i>etc.</i> / Department	Major Head under Grants (4 digits)
	Sub-Function	Sub-Major Head (2 digits)
	Programme	Minor Head (3 digits)
Flexibility left for States	Scheme	Sub-Head (2 digits)
	Sub scheme	Detailed Head (2 digits)
	Economic nature/Activity	Object head-salary, minor works, <i>etc.</i> (2 digits)

Functional classification involves arranging the receipts and expenditure by economic categories, distinguishing the Government transactions into Sections, like Revenue and Capital (including Public Debt, Loans and Advances), Sectors like Tax Revenue from other revenue and Grants-in-Aid, Sub-sectors like Taxes on Income and Expenditure, fiscal services, *etc.* On the expenditure side also, the transactions are classified into Sectors, *viz.* General Services, Economic Services, Social Services and Grants-in-Aid and contributions, and sub-divided into Major Heads of account below these Sectors. Major Heads of account falling within the Consolidated Fund generally correspond to ‘Functions’ of Government, such as ‘Education’, while Minor Heads subordinate to them identify the ‘Programme’ undertaken to achieve the objectives of the function represented by the Major Head. A programme may consist of a number of schemes or activities and these generally correspond to ‘Sub-Heads’ below the Minor Head. ‘Detailed Head’ below the Sub-Head, is primarily meant for itemised control over expenditure and indicates the object or nature of expenditure on a scheme or activity in terms of inputs, such as ‘Salaries’, ‘Office Expenses’, ‘Grants-in-Aid’, *etc.*

A pictorial depiction of the structure of Government Accounts is given in **Chart 1.3:**



Source: Finance Accounts

Public Debt and Public Liability: In this Report, ‘Public Debt’ has been taken to comprise market borrowings, institutional loans, special securities issued to National Small Savings Fund (NSSF), loan given by Central Government *etc.* For this purpose, the major heads 6003 and 6004– Public Debt have been taken into consideration.

Further, the transactions relating to ‘Small Savings, Provident Fund, *etc.*’, ‘Reserve Funds’ and ‘Deposit and Advances’ under Public Account are such that the Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid. The transactions relating to ‘Remittances’ and ‘Suspense’ under Public Account, includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

In this Report, ‘Public Liability’ has been taken to include the transactions under major heads 8001 to 8554 relating to ‘Small Savings, Provident Fund, *etc.*’, ‘Reserve Funds’ and ‘Deposit and Advances’ along with the transactions under major heads 6003 and 6004.

1.4 Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of Madhya Pradesh causes to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2023-24, in the form of an **Annual Financial Statement**.

In terms of Article 203, the above was submitted to the State Legislature in the form of 59 Demands for Grants/Appropriations and after approval of these, the Appropriation Bill was passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

As mentioned in **Paragraph 1.2 ante**, Finance Accounts and Appropriation Accounts encompass the core data for preparation of this Report. These Accounts are based on actual receipts and expenditure of the State during the year 2023-24, including various inter-governmental and other adjustments carried out by the Reserve Bank of India (RBI). Considering that these receipts and expenditure are estimated in the budget and the expenditure has been approved by the State Legislature, it is important to study the budget of the State for 2023-24 closely and analyse the actual receipts and expenditure during the year with reference to the projections made in the budget.

The Madhya Pradesh Budget Manual details the process of budget preparation, budget execution and budget monitoring. Further, apart from one consolidated budget, the State Government also prepares sub-budgets, like Gender Budget, Agriculture Budget and Child Budget.

Gender Budget: The Gender Budget of the State is part of the overall budget and is designed to benefit women. As per the Gender Budget document, schemes relating to women were bifurcated into two categories: (1) Schemes in which 100 *per cent* budget provision is related to women, and (2) Schemes in which at least 30 *per cent* of budget provision is related to women.

Agriculture Budget: This budget includes the development of the Agriculture Sector and the interests of farmers’ activities as well as information on expenditure on these activities.

Child Budget: The Child Budget of the State is part of the overall budget and is designed to benefit child under 18 years old. As per the Child Budget document, schemes relating to Child Budget directly and indirectly for the development of children are bifurcated in two categories: (1) Schemes in which 100 *per cent* budget provision are related to children, and (2) Schemes in which at least 30 *per cent* of budget provision are related to children.

In addition, an Outcome Budget was also required to be prepared which presents quantifiable deliverables proposed under each plan scheme, linked to the financial outlays that support these deliverables. However, the State Government stopped making the Outcome Budget from 2015-16 onwards, when the distinction between Plan and Non-Plan schemes was removed⁴ by the Government of India. The Finance Department, Government of Madhya Pradesh stated (January 2021) that outcome budget was not prepared due to the closure of plan and non-plan schemes.

Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter 3** of this Report.

1.5 Snapshot of Finances

The following **Table 1.2** provides the details of actual financial results *vis-à-vis* Budget Estimates (BE) of 2023-24:

Table 1.2: Actual financial results *vis-à-vis* Budget Estimates for 2023-24

₹ in crore)						
Sl. No.	Components	2022-23 (Actuals)	2023-24 (Actuals)	2023-24 (BE)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1	Tax Revenue (2+3)	1,47,153.40	1,79,389.22	1,66,683.65	107.62	13.16
2	Own Tax Revenue	72,610.55	90,723.88	86,499.98	104.88	6.65
3	Share of Union Taxes & Duties	74,542.85	88,665.34	80,183.67	110.58	6.50
4	Non-Tax Revenue	19,878.34	19,925.80	14,913.10	133.61	1.46
5	Grants-in-aid and Contributions	36,954.45	34,711.02	44,113.15	78.69	2.55
6	Revenue Receipts (2+3+4+5)	2,03,986.19	2,34,026.04	2,25,709.90	103.68	17.17
7	Recovery of Loans and Advances	1,458.12	371.79	134.85	275.71	0.03
8	Other Receipts (CR)	46.77	3.78	--	--	--
9	Borrowings and other Liabilities ^(a)	41,202.22	44,485.14	55,815.58	79.70	3.26
10	Capital Receipts (7+8+9)	42,707.11	44,860.71	55,950.43	80.18	3.29
11	Total Receipts (6+10)	2,46,693.30	2,78,886.75	2,81,660.33	99.01	20.46
12	Revenue Expenditure	1,99,895.26	2,21,538.26	2,25,297.13	98.33	16.25
13	Interest payments	19,453.27	23,098.41	22,619.91	102.12	1.69
14	Capital Expenditure	46,798.54	57,348.10	56,256.49	101.94	4.21
15	Capital Outlay	44,438.37	56,538.59	54,056.40	104.59	4.15

⁴ The Controller General of Accounts has revised classification of Grants-in-Aid with effect from 1 April 2017. However, in the accounts of Madhya Pradesh, it has been revised only with effect from 1 April 2019.

Sl. No.	Components	2022-23 (Actuals)	2023-24 (Actuals)	2023-24 (BE)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
16	Loans and Advances	2,360.17	809.51	2,200.09	36.79	0.06
17	Total Expenditure (12+14)	2,46,693.80	2,78,886.36	2,81,553.62	99.05	20.46
18	Revenue Deficit (-)/ Surplus (+)	4,090.93	12,487.78	412.77	3025.36	0.92
19	Fiscal Deficit	41,202.22	44,484.75	55,708.87	79.85	3.26
20	Primary Deficit	21,748.95	21,386.34	33,088.96	64.63	1.57

Source: Finance Accounts and Budget books 2023-24

(a) Borrowings and other Liabilities: Net of Public Debt (Receipts-Disbursements) + Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

1.5.1 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal debt, loans and advances from GoI, receipts from Public Account and Reserve Funds. Assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances. The position of the State in this regard in 2023-24 may be seen in **Table 1.3** below:

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities				Assets			
	2022-23	2023-24	Per cent Increase (+)/ Decrease (-)		2022-23	2023-24	Per cent Increase (+)/ Decrease (-)
Consolidated Fund							
Internal Debt	2,51,427.60	2,82,515.52	12.36	Gross Capital Outlay	3,57,926.28	4,14,464.87 ⁵	15.80
Loans and Advances from GoI	49,797.93	62,254.31	25.01	Loans and advances	47,825.72	48,263.44	0.92
Contingency Fund	1,000.00	1,000.00	-	Contingency Fund	-	19.40	
Public Account							
Small Savings, Provident Funds, etc.	18,019.74	16,976.37	(-)5.79	Advances	3.49	3.50	0.29
Deposits	21,711.25	20,544.55	(-)5.37	Remittance	--	--	
Reserve Funds	23,969.69	27,571.12	15.02				
Suspense and Miscellaneous balances	2,330.93	735.68	(-)68.44	Suspense and Miscellaneous	--	--	
Remittances	5,677.34	6,200.68	9.22	Cash balance (including investment in Earmarked Funds)	19,151.56	18,533.79	(-)3.23
				Total	4,24,907.05		

⁵ Capital Expenditure includes other Capital Expenditure and Expenditure on Investment

Liabilities				Assets			
				Deficit on Government Account	(-)50,991.97	(-)63,482.37	
Total	3,73,934.48	4,17,798.23		Total	3,73,915.08*	4,17,802.63[#]	

Source: Finance Accounts of respective year

*Difference due to non recoupment of an amount of ₹19.40 crore in the Contingency Fund of the state.

There is a difference of ₹4.40 crore (₹19.40 crore-₹15 crore= ₹4.40 crore) due to non recoupment of an amount of ₹15.00 crore and recoupment of an amount ₹19.40 crore in the Contingency Fund of the State during the current year.

1.6 Fiscal Balance: Achievement of deficit and total debt targets

Government of Madhya Pradesh passed the Madhya Pradesh Fiscal Responsibility and Budget Management Act, 2005 (MPFRBM Act) with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and overall/outstanding debt to acceptable level, establishing improved debt management and improving transparency in a medium term framework. In this context, the Act provides quantitative targets to be adhered to by the State with regard to deficit measures and debt level.

1.6.1 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 XIV Finance Commission (FC) relating to limit of fiscal deficit recommended for the States during its award period (2016-17 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 XV FC, during the year 2023-24, had recommended that the fiscal deficit be capped at 3.00 *per cent* of GSDP. During the year 2023-24, the GoI had also decided to extend the additional loan facility of 0.50 *per cent* on the basis of reforms in energy sector. Therefore, target set by GoI for fiscal deficit was 3.50 *per cent* of GSDP for the year 2023-24.

Revised targets relating to key fiscal parameters envisaged in the Medium Term Fiscal Policy Statement (MTFPS) under the MPFRBM Act/Rule of the State Government and their achievement during the five year period from 2019-20 to 2023-24 are given in **Table 1.4 (a)**:

Table 1.4(a): Compliance with provisions of MPFRBM Act /MTFPS

Fiscal Parameters	Fiscal targets set in the Act	Achievment (₹ in crore)				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit (-)/ Surplus (+)	Revenue Surplus	(-)2,801	(-)18,356	4,815	4,091	12,488
		X	X	✓	✓	✓
Fiscal Deficit* (-)/ Surplus (+) (as percentage of GSDP)	Given in brackets under individual years	3.55 (Not exceeding 3.34% of GSDP)	5.19 (Not exceeding 4.99% of GSDP)	3.30 (Not exceeding 4.50% of GSDP)	3.11 (Not exceeding 4.56% of GSDP)	3.26 (Not exceeding 4.02% of GSDP)
		X	X	✓	✓	✓
Ratio of total Outstanding liability to GSDP (in per cent)		24.85 (Not exceeding 24.43% of GSDP)	29.61 ⁶ (Not exceeding 28.83% of GSDP)	27.48 ⁷ (Not exceeding 28.52% of GSDP)	26.68 ⁸ (Not exceeding 33.31% of GSDP)	29.17 ⁹ (Not exceeding 30.42% of GSDP)
		X	X	✓	✓	✓

Source: Finance Accounts of respective years

* Includes additional borrowings of 0.50 per cent of GSDP allowed for reforms undertaken in energy sector.

The targets set by XV FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2023-24 are given in **Table 1.4(b):**

Table 1.4(b): Targets vis-à-vis achievements in respect of major fiscal aggregates for the year 2023-24

Fiscal Variables	Targets as prescribed by XV FC	Targets in the Budget	Actuals	Percentage variation of actuals over	
				Targets of XV FC	Targets in Budget
Revenue Surplus/Deficit/GSDP (per cent)	3.16	0.03	0.92	(-)2.24	0.89
Fiscal Deficit/GSDP (per cent)	3.50	4.02	3.26	0.24	0.76
Total outstanding liability/GSDP (per cent)	33.30	30.42	29.17	4.13	1.25

Source: Recommendations of XV FC, Finance Accounts and Budget documents 2023-24

⁶ Debt to GSDP percentage has been calculated on total debt of ₹2,84,756 crore excluding back-to-back loan of ₹4,542 crore in lieu of GST compensation shortfall from the total outstanding debt of ₹2,89,298 crore.

⁷ Debt to GSDP percentage has been calculated on total debt of ₹3,12,241 crore excluding back-to-back loan of ₹11,553 crore in lieu of GST compensation shortfall from the total outstanding debt of ₹3,23,218 crore and including Off Budget borrowing ₹576 crore.

⁸ Debt to GSDP percentage has been calculated on total debt of ₹3,52,963 crore excluding back-to-back loan of ₹11,553 crore in lieu of GST compensation shortfall from the total outstanding debt of ₹3,63,952 crore and including Off Budget borrowing ₹564 crore.

⁹ Debt to GSDP percentage has been calculated on total debt of ₹4,08,888 crore excluding back-to-back loan of ₹11,553 crore in lieu of GST compensation shortfall from the total outstanding debt of ₹3,97,709 crore and including Off Budget borrowing ₹374 crore.

The State achieved Revenue Surplus during the period 2021-22 to 2023-24 but had not achieved the same during 2019-20 and 2020-21. During 2023-24, Revenue Surplus increased by 205 *per cent* over the previous year and Fiscal Deficit increased by 7.97 *per cent*.

Revenue receipts increased by ₹30,040 crore in 2023-24 as compared to 2022-23 due to increase under Tax Revenue by ₹32,235 crore in 2023-24 over the previous year, which was mainly under State Goods and Service Tax (increase of ₹14,394 crore), Stamps and Registration fees, *etc.*, (increase of ₹1,519 crore) and State Excise (increase of ₹569 crore). During the current year, Non-Tax revenue increased by ₹48 crore over the previous year mainly under Education, Sports, Art and Culture by ₹704.27 crore (38.27 *per cent*) and Non-Ferrous Mining and Metallurgical Industries by ₹1,811 crore (24.60 *per cent*).

During the current year, major contributors of own Tax Revenue were State Goods and Services Tax (41.65 *per cent*), Taxes on Sales, Trades, *etc.*, (19.69 *per cent*) and State Excise (14.91 *per cent*).

Major contributors of Non-Tax Revenue in 2023-24 were Non-Ferrous Mining and Metallurgical Industries (46.03 *per cent*), Education, Sports, Art and Culture (12.77 *per cent*) and Interest Receipt (9.71 *per cent*).

1.6.2 Medium Term Fiscal Policy Statement

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

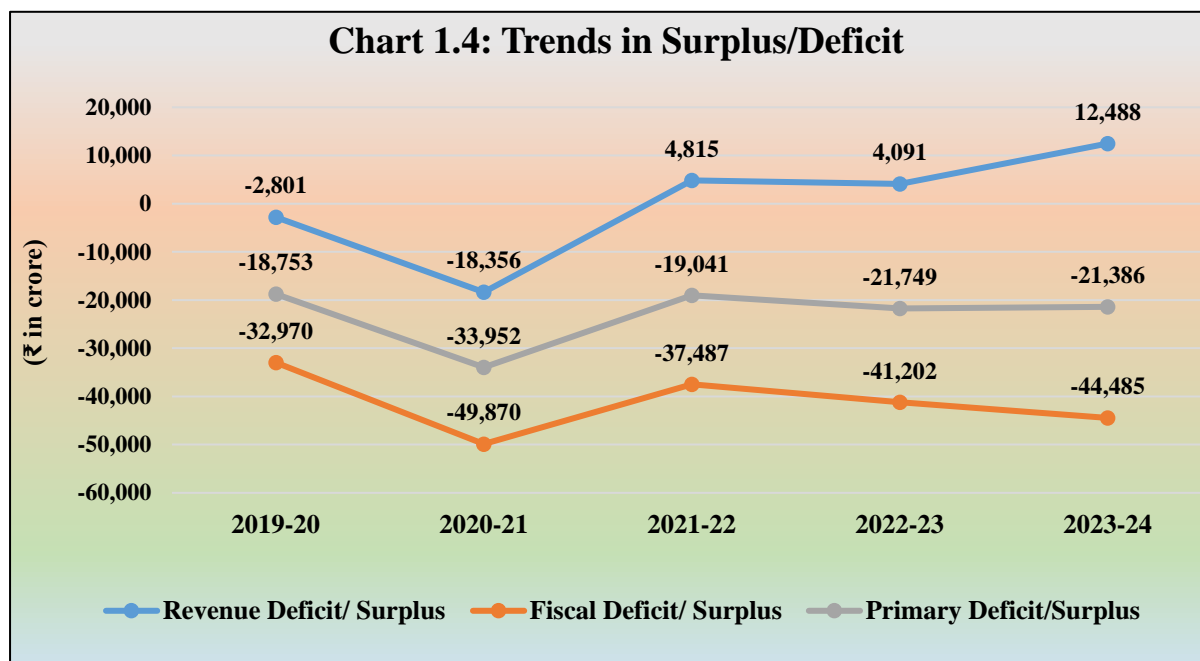
Table 1.5 indicates the variations between the projections made for 2023-24 in MTFPS presented to the State Legislature along with the Annual Budget for 2023-24, and actuals of the year:

Table 1.5: Actuals vis-à-vis projection in MTFPS for 2023-24

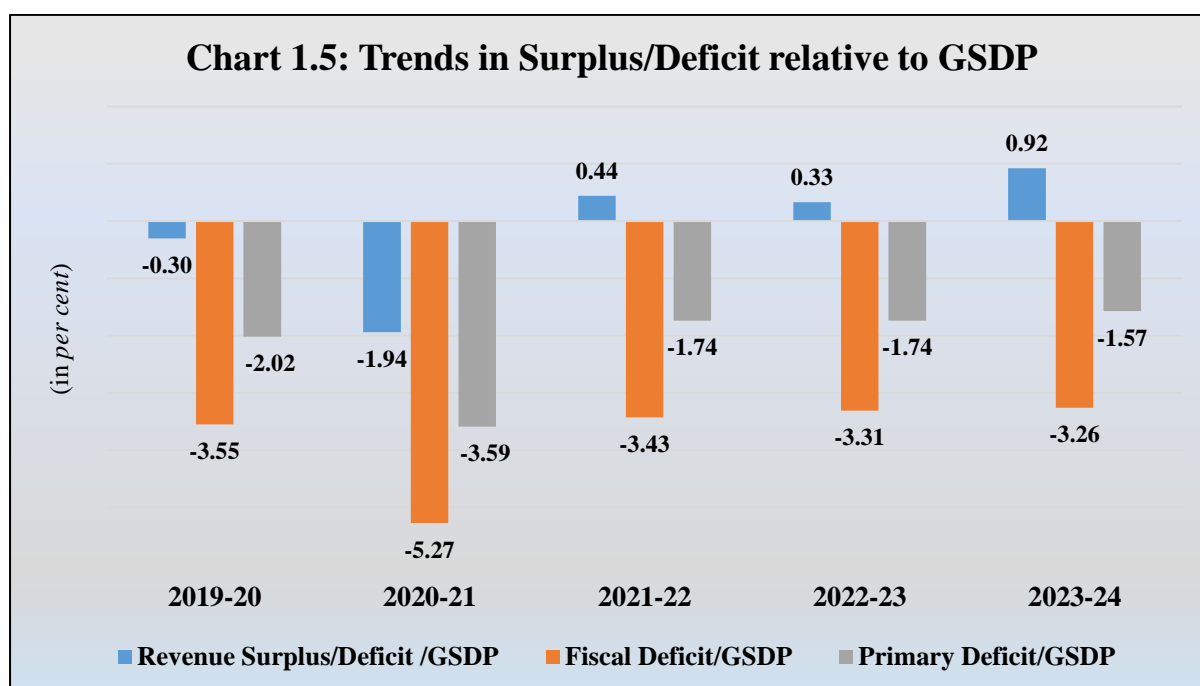
Fiscal Variables	Projection as per MTFPS	(₹ in crore)	
		Actuals (2023-24)	Variation (in <i>per cent</i>)
Own Tax Revenue	86,499.98	90,723.88	4.88
Non-Tax Revenue	14,913.10	19,925.80	33.61
Share of Central Taxes	80,183.67	88,665.34	10.58
Grants-in-Aid from GoI	44,113.15	34,711.02	-21.31
Revenue Receipts	2,25,709.90	2,34,026.04	3.68
Revenue Expenditure	2,25,297.13	2,21,538.26	-1.67
Revenue Deficit (-)/ Surplus (+) as a percentage of GSDP	0.03	0.92	0.89
Fiscal Deficit as a percentage of GSDP	4.02	3.26	0.76
Debt-GSDP ratio (<i>per cent</i>)	30.42	29.17	1.25
GSDP growth rate at current prices	4.86	9.37	4.51

Source: Finance Accounts and Budget documents 2023-24

The trend of surplus and deficit over the five years period from 2019-20 to 2023-24 is depicted in **Chart 1.4** and trend in surplus or deficit relative to GSDP is given in **Chart 1.5** below:



Source: Finance Accounts of respective years



Source: Finance Accounts of respective years

Revenue Surplus, which refers to the difference between revenue expenditure and revenue receipts, increased to ₹12,488 crore (0.92 per cent of GSDP) in 2023-24 from ₹4,091 crore (0.33 per cent of GSDP) in 2022-23. Prior to this, the State experienced revenue deficit in the preceding two years (2019-20 and 2020-21).

Fiscal Deficit, which is reflective of the total borrowing requirements of Government, increased substantially to ₹44,485 crore (3.26 *per cent* of GSDP) in 2023-24 from ₹41,202 crore (3.31 *per cent* of GSDP) in 2022-23.

Primary Deficit, which indicates the excess of primary expenditure (total expenditure net of interest payments) over non debt receipts, decreased to ₹21,386 crore in 2023-24 from ₹21,749 crore in 2022-23. However, it improved from 1.74 *per cent* to GSDP in 2022-23 to 1.57 *per cent* to GSDP in 2023-24.

The State was within the targets specified by the XV FC during 2023-24 with regard to the key fiscal parameters. It had a Fiscal Deficit of ₹44,485 crore during the year 2023-24, representing 3.26 *per cent* of the GSDP and constituted 15.95 *per cent* of Total Expenditure. The Primary Deficit of ₹21,749 crore in 2022-23 decreased to ₹21,386 crore and Revenue Surplus of ₹4,091 crore in 2022-23 increased to ₹12,488 crore in 2023-24.

1.7 Performance of the State Government with respect to borrowings according to the limits fixed by Government of India

Article 293 (3) of the Constitution of India, *inter alia*, provides that a State may not raise any loan without the consent of Government of India (GoI) if any part of a loan, which has been made to the State by GoI, is still outstanding.

The GoI, Ministry of Finance, Department of Expenditure fixed the net borrowing ceiling of the State Government for the financial year 2023-24 as ₹47,716 crore (3.50 *per cent* of GSDP) and instructed the State Government to ensure that its incremental borrowings from all sources remained within this ceiling. Borrowing ceiling of ₹47,716 crore included additional ceiling of ₹6,817 crore (0.50 *per cent* of GSDP) which was to be allowed if the State Government had undertaken reforms in power sector. As per budget documents, State Government had undertaken reforms in the power sector, thus State Government was eligible for the additional ceiling of 0.50 *per cent* of the GSDP.

As per Statement 6 of the Finance Accounts (Statement of Borrowings and Other Liabilities), incremental borrowings and other liabilities of the State Government were ₹44,936 crore during the financial year 2023-24 which remained within the borrowing ceiling of ₹47,716 crore (3.50 *per cent* of GSDP of ₹13,63,327 crore).

1.8 Deficits after examination in Audit

As per the FRBM act, the State Government must ensure compliance to the targets fixed for the fiscal indicators such as deficits, ceiling on debt and on guarantees, etc. The Revenue Deficit and the Fiscal Deficit as worked out for the State gets impacted due to various circumstances such as misclassification of revenue expenditure as capital expenditure and off-budget fiscal operations. Besides, deferment of clear-cut liabilities, not depositing cess/royalty to Consolidated Fund, short contribution to New Pension Scheme, Sinking Fund and Guarantee Redemption Fund, *etc.* also impacts the revenue and fiscal deficit figures. In order to arrive at the actual deficit figures, the effect of misclassification of revenue expenditure/capital outlay and/or any such misclassification needs to be included, and the

impact of such irregularities needs to be reversed. Analysis of deficits after examination in audit are given in **Table 1.6**.

Table 1.6: Actual Revenue Surplus and Fiscal Deficit

(₹ in crore)

Particulars	Impact on Revenue Surplus (Overstated)	Impact on Fiscal Deficit (Understated)
Misclassification of Revenue Expenditure as Capital Expenditure (Para no. 3(ii) of the Notes to Accounts, Finance Accounts Volume-I)	1,575.09	--
Interest Adjustment (Para no. 3(viii) of the Notes to Accounts, Finance Accounts Volume-I)	286.22	286.22
Non-Transfer of Guarantee Redemption Fund (Para no. 5(ii)(B)(b) of the Notes to Accounts, Finance Accounts Volume-I)	36.58	36.58
Total	1,897.89	322.80

Source: Finance Accounts 2023-24

As can be seen from the above Table, there was an Overstatement of Revenue Surplus and Understatement of Fiscal Deficit by ₹1,897.89 crore and ₹322.80 crore respectively during the year. As per Finance Accounts, the Revenue Surplus and Fiscal Deficit were ₹12,487.78 crore and ₹44,484.75 crore respectively, which would actually be ₹10,589.89 crore and ₹44,807.55 crore respectively.

1.9 Post Audit – Total Outstanding Debt

As per the Madhya Pradesh Fiscal Responsibility and Budget Management Act, 2005, total liabilities means the liabilities under the Consolidated Fund and the Public Account of the State referred to in Article 266 of the Constitution of India. The outstanding debt/liabilities can be split into various components as given in **Table 1.7**:

Table 1.7: Components of outstanding debt/liabilities

(₹ in crore)

Sl. No.	Borrowings and other liabilities	Balance as on 31 March 2024
A	Internal Debt	2,82,515.52
1	Market Loans	2,22,625.66
2	Compensation and other Bonds	5,888.44
3	Loans from Financial Institutions	14,823.10
4	Special Securities issued to the National Small Savings Fund of the Central Government	39,178.32
B	Loans and Advances from Central Government	62,254.31
1	Non-plan Loans	11.03
2	Loans for State Plan Schemes	8,092.44
3	Pre 1984-85 Loans	1.88
4	Others	54,148.96
C	Liabilities upon Public Accounts	64,118.28
1	Small Savings, Provident Funds, etc.	16,976.38
2	Reserve Funds bearing interest	13,168.37
3	Reserve Funds not bearing interest	13,428.99
4	Deposits bearing interest	288.26
5	Deposits not bearing interest	20,256.28

SI. No.	Borrowings and other liabilities	Balance as on 31 March 2024
D	Off Budget borrowings	3,261.34
E	Back-to-back loan (₹4,542 crore in 2020-21 and ₹7,011 crore in 2021-22)	11,553.00
	Total (A+B+C+D-E)	4,23,702.44

Source: Finance Accounts 2023-24

At the end of the year 2023-24, the overall outstanding debt/liabilities of the State was understated by ₹3,261.34 crore due to non-inclusion of Off-Budget Borrowings in the outstanding debts/liabilities by the GoMP. However, it can be seen from the above table that the outstanding debt to GSDP as a percentage increased from 26.68 *per cent* (2022-23) to 29.17 *per cent* (2023-24) after adjusting the off-budget borrowings and back-to-back loan.

1.10 State Finance Commission

In pursuance of Article 243(I) of the Constitution, GoMP has constituted five State Finance Commissions (SFC) since June 1994. The status of the constitution of State Finance Commissions, submission of their recommendations, and acceptance by GoMP are detailed in **Table 1.8** below:

Table 1.8: Status of Constitution- State Finance Commissions

SFC	Due date for Constitution of SFC	Actual date of Constitution	Delay in days	Date of submission of Reports	Action taken on the Report (Date)	Time taken on acceptance of SFC recommendations (In days)	Award Period
First	17.06.1994	17.06.1994	Nil	07.04.1995	20.09.1995	167	1996-2001
Second	17.06.1999	10.06.1999	Nil	31.12.2003	14.03.2005	439	2001-2006
Third	10.12.2004	12.07.2005	215	31.10.2008	05.02.2010	462	2006-2011
Fourth	12.07.2010	27.01.2012	565	31.01.2017	20.07.2017	170	2011-2016
Fifth	27.01.2017	20.03.2017	53	Still working			2020-2025

As recommended by the Third SFC and accepted by the State Government, five *per cent* of divisible fund¹⁰ of the State Government should be devolved to PRIs and ULBs and GoMP was allotting accordingly till 31.03.2022. Further, as per recommendations of the Fourth SFC, 7.50 *per cent* of divisible fund was to be devolved to PRIs and ULBs which was not implemented. However, GoMP has implemented Fifth SFC from 2022-23 to 2025-26 and in view of the financial position of the state, the State Government decided to transfer the share of the divisible fund to PRIs and ULBs in a phased manner in the next four years from financial year 2022-23 to 2025-26, at 6.25 *per cent*, 7.50 *per cent*, 8.75 *per cent*, 10 *per cent* respectively. Further, the Finance Department, GoMP stated (December 2024) that constitution of sixth Finance Commission is under process.

¹⁰ Divisible Fund means net of State tax revenue of previous year after deduction of 10 *per cent* towards expenditure for collection of taxes, minus assigned revenue to PRIs and ULBs.

1.10.1 Devolution of funds and auditing arrangements of Local Bodies

After enactment of the 73rd and 74th Constitution (Amendment) Act, 1992, the Urban Local Bodies (ULBs) and Panchayat Raj Institutions (PRIs) were made full-fledged and vibrant institutions of Local Self Government by vesting them with clearly defined functions and responsibilities. Accordingly, the State Government organised ULBs and PRIs into three types¹¹.

1.10.2 Devolution of Grants to PRIs and ULBs

Government of Madhya Pradesh has been allotting funds to PRIs and ULBs in accordance with the recommendations of the Third SFC till 31.03.2022 and based on the recommendations of Fifth SFC since 2022-23. During the year 2019-24, the devolution of SFC grants made by Finance Department (FD) in PRIs and ULBs, as shown in Table 1.9:

Table 1.9: Devolution of Grants to PRIs and ULBs

(₹ in crore)

Year	PRIs		Short released	ULBs		Short released
	Fund to be devolved	Fund actually devolved		Fund to be devolved	Fund actually devolved	
1	2	3	4 (2-3)	5	6	7 (5-6)
2019-20	1,473.77	381.26	1,092.51	368.44	305.98	62.46
2020-21	1,711.37	329.62	1,381.75	427.78	300.79	126.99
2021-22	1,660.08	295.67	1,364.41	415.02	330.00	85.02
2022-23	1,985.91	1,884.44	101.47	576.56	530.82	45.74
2023-24	3,000.29	1,906.00	1,094.29	871.06	842.02	29.04
Total	9,831.42	4,796.99	5,034.43	2,658.86	2,309.61	349.25

Source: Information provided by Finance Department

It can be seen from the above table that there was short devolution of funds to the tune of ₹1,094.29 crore and ₹29.04 crore to PRIs and ULBs respectively during 2023-24. The finance Department, GoMP erroneously informed (December 2024) Audit that the short release of funds to the PRIs was ₹994.28 crore (as against ₹1,094.29 crore), and for ULBs as 'nil' (as against ₹29.04 crore), thereby resulting in understatement to that extent.

¹¹ ULBs: Municipal Corporations (MCs) for larger urban areas, Municipal Councils for smaller urban areas and Nagar Parishads (NPs) for a transitional area. PRIs: Zila Panchayats (ZPs) at district level, Janpad Panchayats (JPs) at block level and Gram Panchayats (GPs) at village level.

Chapter - II

Finances of the State

Chapter II-Finances of the State

2.1 Introduction

This chapter provides a broad perspective of the finances of the State and analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the five-year period 2019-20 to 2023-24, debt sustainability of the State and key Public Account transactions, based on the Finance Accounts of the State.

2.2 Major changes in Key Fiscal Aggregates during 2023-24 vis-à-vis 2022-23

Table 2.1 gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2023-24, compared to the previous year:

Table 2.1: Changes in key fiscal aggregates in 2023-24 compared to 2022-23

Revenue Receipts	↑	Revenue Receipts of the State increased by 14.73 per cent
	↑	Own Tax Receipts of the State increased by 24.95 per cent
	↑	Own Non-Tax Receipts increased by 0.24 per cent
	↑	State's Share of Union Taxes and Duties increased by 18.95 per cent
	↓	Grants-in-Aid from Government of India decreased by 6.07 per cent
Revenue Expenditure	↑	Revenue Expenditure increased by 10.83 per cent
	↑	Revenue Expenditure on General Services increased by 14.64 per cent
	↑	Revenue Expenditure on Social Services increased by 13.31 per cent
	↑	Revenue Expenditure on Economic Services increased by 3.73 per cent
	↑	Revenue Expenditure on Grants-in-Aid and Contributions increased by 8.11 per cent
Capital Receipts	↑	Debt Capital Receipts increased by 10.72 per cent
	↓	Non-debt Capital Receipts decreased by 75.06 per cent
Capital Outlay	↑	Capital Outlay increased by 27.23 per cent
	↑	Capital Outlay on General Services increased by 3.30 per cent
	↑	Capital Outlay on Social Services increased by 47.75 per cent
	↑	Capital Outlay on Economic Services increased by 17.72 per cent
Loans and Advances	↓	Recoveries of Loans and Advances decreased by 74.50 per cent
	↓	Capital Expenditure on Disbursement of Loans and Advances decreased by 65.70 per cent
Public Debt	↑	Public Debt Receipts increased by 10.72 per cent
	↓	Repayment of Public Debt decreased by 1.68 per cent
Public Account	↑	Public Account Receipts increased by 10.93 per cent
	↑	Disbursement of Public Account increased by 13.48 per cent ¹²
Cash Balances	↑	Cash balance increased by 89.77 per cent

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

¹² Increase was due to increase in disbursement under 'Cheques and Bills' under the Head 8670.

2.3 Sources and Application of funds

Table 2.2 compares the sources and application of funds of the State during 2023-24 with 2022-23 in figures, while **Charts 2.1** and **2.2** give the details of receipts into and expenditure from the Consolidated Fund during 2023-24 in terms of percentages.

Table 2.2: Details of Sources and Application of resources during 2022-23 and 2023-24

		(₹ in crore)		
Particulars		2022-23	2023-24	Increase (+)/ Decrease (-) (%)
Composition of resources	Opening Cash Balance with RBI	17,296.25	19,151.56	10.73
	Revenue Receipts	2,03,986.19	2,34,026.04	14.73
	Capital Receipts	46.77	3.78	(-)91.92
	Recoveries of Loans and Advances	1,458.12	371.79	(-)74.50
	Public Debt Receipts (Net)	36,861.08	43,544.29	18.13
	Public Account Receipts (Net)	6,216.19	318.45	(-)94.88
	Inter-State Settlement	(-)0.78	(-)0.39	50.00
	Total	2,65,863.82*	2,97,415.52[#]	11.87
Application of resources	Revenue Expenditure	1,99,895.26	2,21,538.26	10.83
	Capital Outlay	44,438.37	56,538.59	27.23
	Disbursement of Loans and Advances	2,360.17	809.51	(-)65.70
	Inter-State Settlement	(-)0.95	(-)0.23	75.79
	Closing Cash Balance with RBI	19,151.56	18,533.79	(-)3.23
	Total	2,65,844.41	2,97,419.92	11.88

Source: Finance Accounts of the respective years

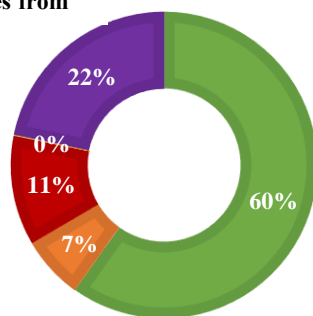
*Difference due to non recoupment of an amount ₹19.40 crore in the Contingency Fund of the State.

There is a difference of ₹4.40 crore due to non recoupment of an amount ₹15.00 crore and recoupment of an amount ₹19.40 crore (₹19.40 crore - ₹15 crore = ₹4.40 crore) in the Contingency Fund of the State during the current year.

Appendix 2.1 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

Chart 2.1: Composition of resources

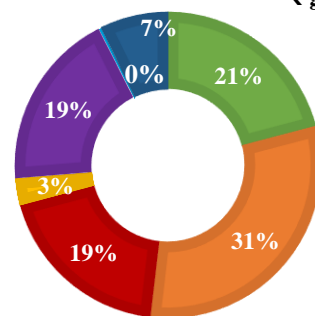
₹ comes from



- Tax Revenue
- Non Tax Revenue
- Grants-in-Aid
- Non-Debt Receipts
- Public Debt Receipts

Chart 2.2: Application of resources

₹ goes to



- General services (revenue)
- Social services (revenue)
- Economic services (revenue)
- Grants-in-Aid
- Capital expenditure
- Loans and Advances (L & A)
- Repayment of public debt

Source: Finance Accounts 2023-24

Note: During 2023-24, Non-debt receipts was ₹375 crore and Loans and advances was ₹809 crore which is negligible as a percentage of total revenue receipts and total expenditure respectively. Hence, both figures are reflects as zero in the chart.

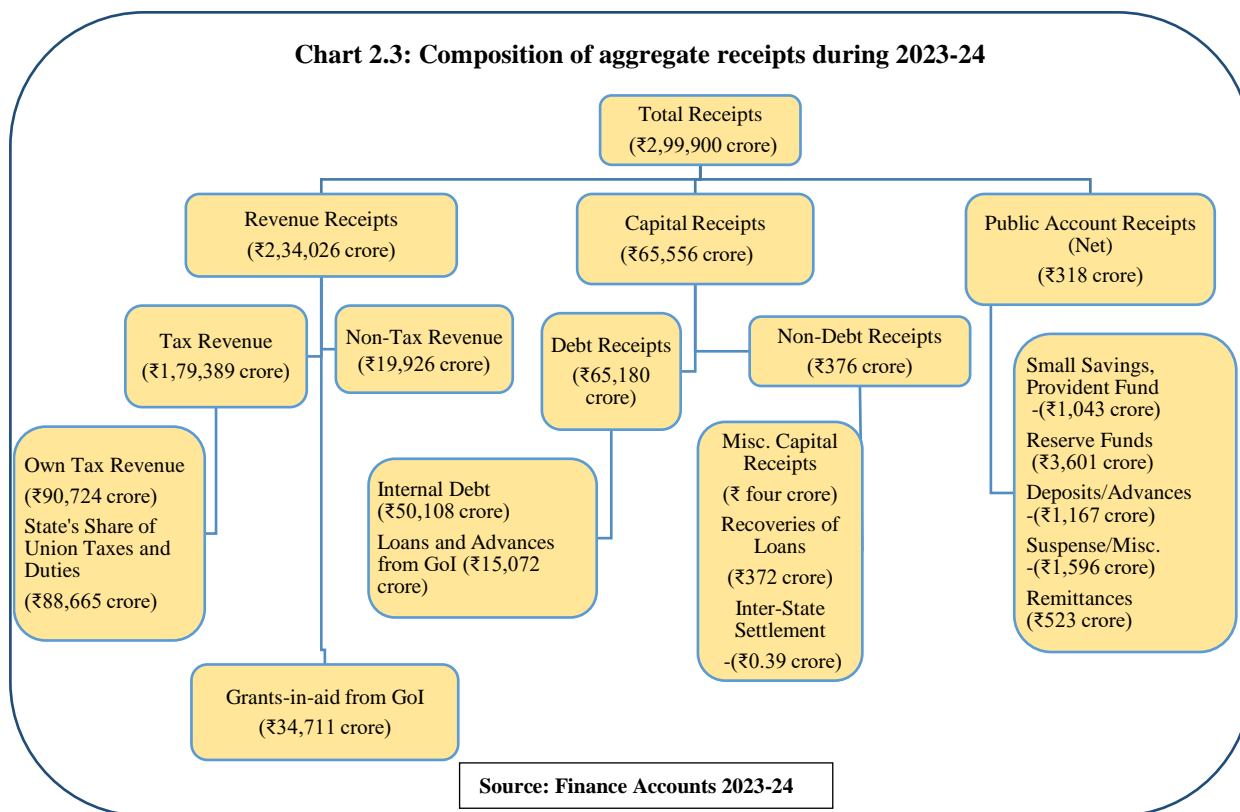
2.4 Resources of the State

The resources of the State are described below:-

- Revenue receipts** consist of tax revenue, non-tax revenue, State's share of Union taxes and duties, and Grants-in-Aid from the Government of India (GoI);
- Capital receipts** (debt and non-debt capital receipts) comprise miscellaneous capital receipts, 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. Both revenue and capital receipts form part of the Consolidated Fund of the State.
- Net Public Account receipts:** There are receipts and disbursements in respect of certain transactions, such as small savings, provident fund, reserve funds, deposits, suspense, remittances, *etc.* which do not form part of the Consolidated Fund. These are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

2.5 Receipts of the State

Chart 2.3 provides the composition of the overall receipts during 2023-24.



2.6 Revenue Receipts

2.6.1 Trends and Growth of Revenue Receipts

Table 2.3 provides the trends and growth of Revenue Receipts as well as revenue buoyancy with respect to GSDP over the five-year period 2019-24. Further, trends in Revenue Receipts relative to GSDP and composition of Revenue Receipts are given in Charts 2.4 and 2.5 respectively.

Table 2.3: Trends in Revenue Receipts

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Receipts (RR) (₹in crore)	1,47,643	1,46,377	1,85,876	2,03,986	2,34,026
Rate of growth of RR (<i>per cent</i>)	(-)0.84	(-)0.86	26.98	9.74	14.73
Tax Revenue (₹in crore)	1,05,342	1,01,373	1,35,779	1,47,154	1,79,389
Own Tax Revenue	55,824	54,459	66,237	72,611	90,724
State's Share of Union Taxes and Duties	49,518	46,914	69,542	74,543	88,665
Non-Tax Revenue (₹in crore)	10,349	9,902	15,305	19,878	19,926
Rate of growth of Revenue (Tax and Non-Tax Revenue) (<i>per cent</i>)	(-)3.81	(-)3.82	35.78	10.56	19.33
Grants-in-aid from GoI (₹in crore)	31,952	35,102	34,792	36,954	34,711
Gross State Domestic Product (₹in crore)	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Rate of growth of GSDP (<i>per cent</i>)	11.82	2.02	15.46	14.05	9.37
RR/GSDP (<i>per cent</i>)	15.91	15.46	17.01	16.37	17.17
Buoyancy Ratios¹³					
Revenue Buoyancy w.r.t GSDP	--*	--*	1.75	0.69	1.57
State's Tax Revenue Buoyancy w.r.t GSDP	--*	--*	2.20	0.60	2.34

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

(* indicates negative figures)

Table 2.3 shows that revenue receipts increased by 58.51 *per cent* from ₹1,47,643 crore in 2019-20 to ₹2,34,026 crore in 2023-24. During 2019-20, about 71 *per cent* of the Revenue Receipts came from the State's Tax Revenue resources, while Non-Tax Revenue and Grants-in-Aid contributed 29 *per cent*. In the year 2023-24, about 77 *per cent* of the Revenue Receipts came from the State's Tax Revenue resources, and Non-Tax Revenue and Grants-in-aid together contributed 23 *per cent*.

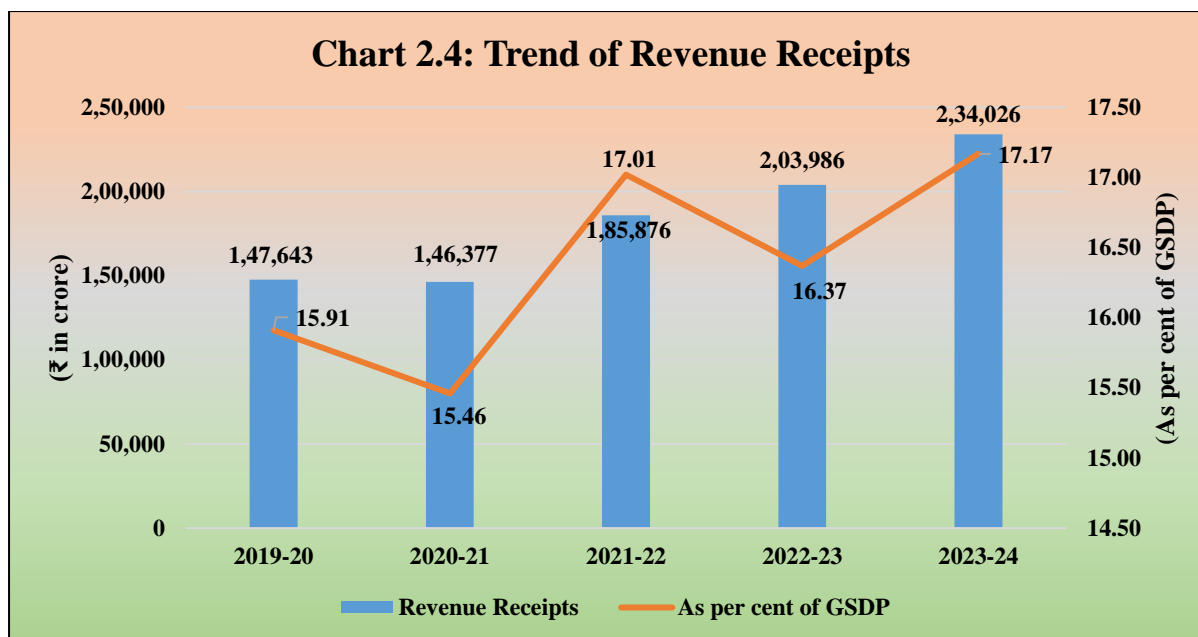
Overall, Grants-in-aid from GoI increased by 8.63 *per cent* during 2019-24, however, grants-in-aid have reduced by 6.07 *per cent* in 2023-24 over 2022-23-

Revenue buoyancy with reference to GSDP increased from 0.69 in 2022-23 to 1.57 in 2023-24. The State's own revenue buoyancy with reference to GSDP also increased from 0.60 in 2022-23 to 2.34 in 2023-24 which indicates robustness/positive efforts of the Government towards revenue collection.

Diversifying revenue sources and strengthening the local tax base are essential for sustainable fiscal stability and development.

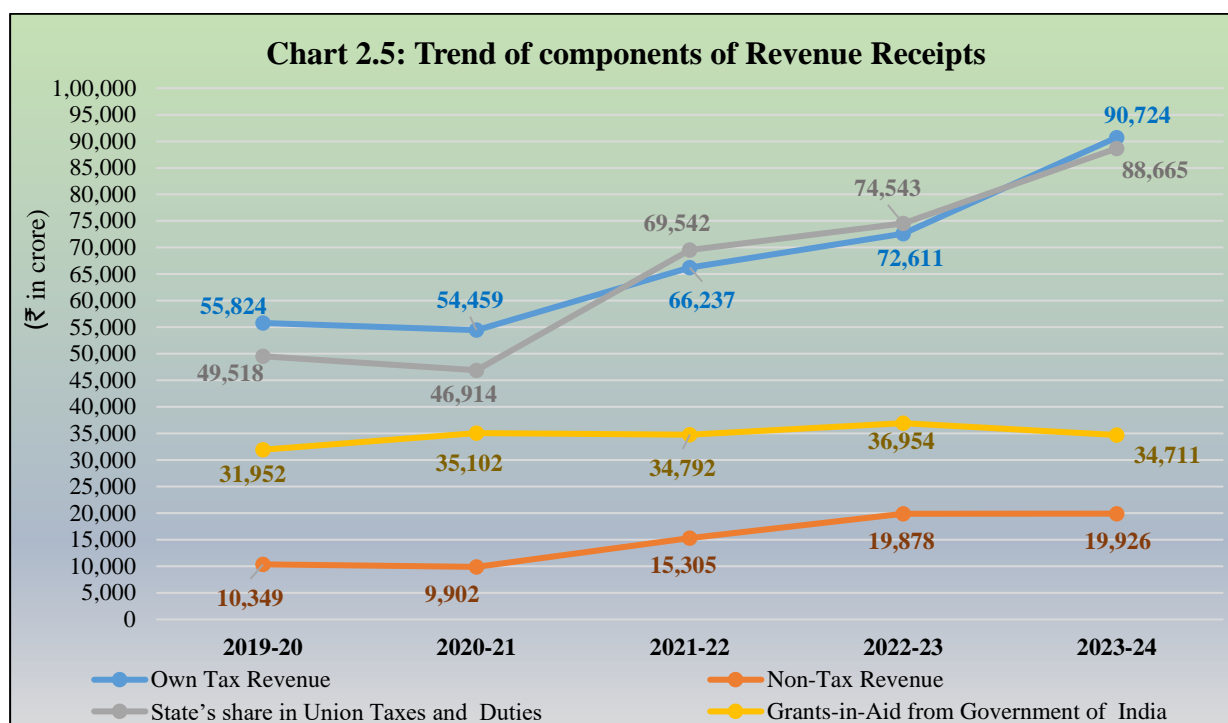
Trends of Revenue Receipts are shown in **Chart 2.4**:

¹³ Buoyancy indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 1.57 in 2023-24 implies that Revenue Receipts increased by 1.57 points, whenever the GSDP increased by one point.



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

Trends in composition of Revenue Receipts are given in **Chart 2.5:**



Source: Finance Accounts of the respective years

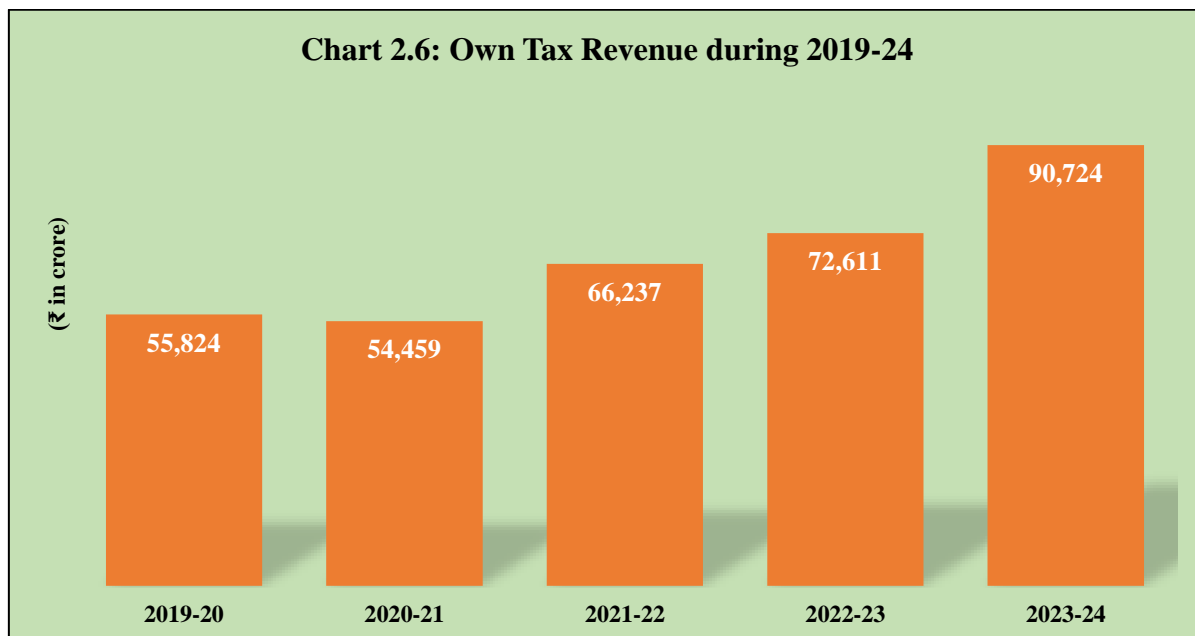
2.6.2 State's Own Resources

State's share in Central taxes is determined on the basis of recommendations of the Finance Commission. Grants-in-Aid from Central Government is determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes. The State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its Tax and Non-Tax sources.

The gross collections in respect of major Tax and Non-Tax Revenue and their relative share in GSDP during 2019-24 are given in **Appendix 2.1**.

2.6.2.1 Own Tax Revenue

Own Tax Revenue of the State Government during the five-year period 2019-24 is given in **Chart 2.6**:



Source: Finance Accounts of the respective years

The component-wise details of Own Tax Revenue collected during the years 2019-24 are given in **Table 2.4**:

Table 2.4: Component-wise Own Tax Revenue during 2019-24

Revenue Head	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Taxes on Sales, Trades, etc.	11,258	13,296	16,185	17,719	17,863
State Goods and Services Tax	20,448	17,258	22,028	23,397	37,791
State Excise	10,829	9,526	10,334	12,955	13,524
Taxes on Vehicles	3,251	2,749	3,029	4,028	4,606
Stamps and Registration Fees	5,569	6,817	8,098	8,812	10,331
Land Revenue	562	504	733	956	1,079
Taxes on Goods and Passengers	145	75	64	59	31
Taxes and Duties on Electricity	2,268	2,608	4,582	3,498	4,207
Other Taxes ¹⁴	1,494	1,626	1,184	1,187	1,292
Total	55,824	54,459	66,237	72,611	90,724
GSDP at current prices	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327
Own Tax revenue as percentage of GSDP	6.02	5.75	6.06	5.83	6.65

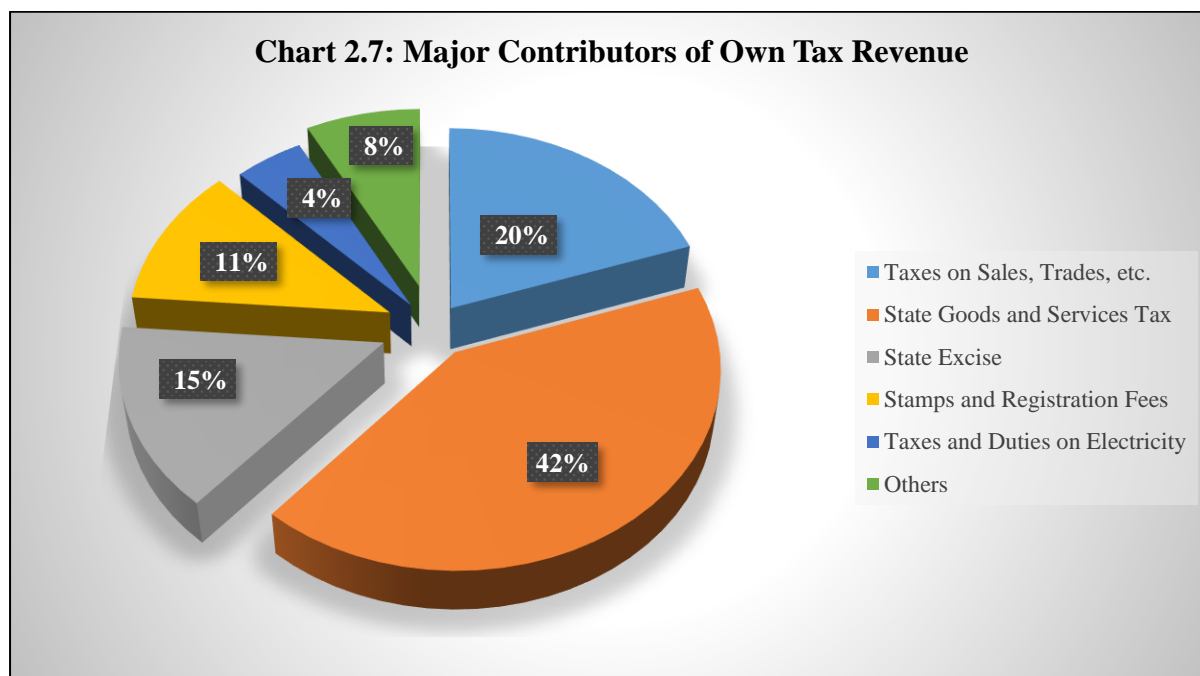
Source: Finance Accounts of the respective years

Own Tax Revenue of the State increased by 62.52 per cent during 2019-24. There was a marginal reduction in Own Tax Revenue from ₹55,824 crore in 2019-20 to ₹54,459 crore in

¹⁴ Other taxes include Taxes on Immovable Property other than Agricultural Land, Other Taxes on Income and Expenditure and Duties on Commodities and Services.

2020-21. Barring 2020-21, State's own Tax Revenue have continuously increased during last five years.

During the current year, major contributors (**Chart 2.7**) of own Tax Revenue were State Goods and Services Tax (41.65 *per cent*), Taxes on Sales, Trades, etc. (19.69 *per cent*) and State Excise (14.91 *per cent*).

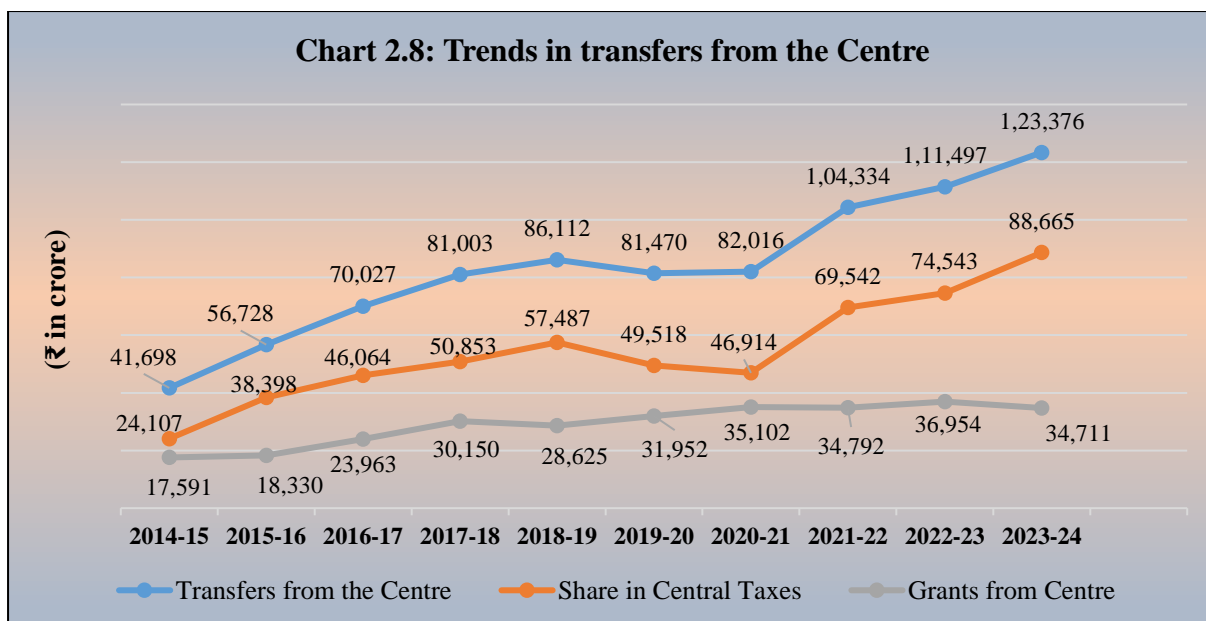


Source: Finance Accounts 2023-24

2.6.2.2 Transfer of funds from the Centre

Transfer of funds from Central Government are based on recommendations of Finance Commission and are in the form of Share in Central Taxes and Grants from Centre.

The XIII Finance Commission fixed State's share of Central Taxes at 32 *per cent* out of which Madhya Pradesh share was 7.120 *per cent*. The Fourteenth Finance Commission fixed State's share of Central Taxes at 42 *per cent* from 2015-16 onwards, instead of 32 *per cent* received earlier. Out of the above 42 *per cent* of State's share, Madhya Pradesh share was 7.548 *per cent* during the period 2016-17 to 2020-21. Further, the XV Finance Commission fixed State's share of Central Taxes at 41 *per cent* out of which Madhya Pradesh share was 7.850 *per cent*. Therefore, transfer of funds from the Centre increased from 2015-16 onwards, as shown in **Chart 2.8** and **Table 2.5**. The XV Finance Commission recommended 41 *per cent* share of Central Taxes from 2020-21 onwards.



Source: Finance Accounts of the respective years

Table 2.5: State's share in Union taxes and duties: Actual devolution vis-a-vis Finance Commission projections

(₹ in crore)				
Year	Finance Commission Projections	Projections in FCR	Actual tax devolution	Difference
2014-15	XIII FC recommended share in central Taxes & Duties for Madhya Pradesh was 7.120 per cent during 2011-12 to 2015-16	27,681.23	24,106.99	(-)3,574.24
2015-16		30,449.65	38,397.84	7,948.19
2016-17	XIV FC recommended share in central Taxes & Duties for Madhya Pradesh was 7.548 per cent during 2016-17 to 2020-21	43,676.36	46,064.10	2,387.74
2017-18		51,106.32	50,853.07	(-)253.25
2018-19		59,489.92	57,487.01	(-)2,002.91
2019-20		63,750.81	49,517.61	(-)14,233.20
2020-21		46,025.00	46,913.75	888.75
2021-22	XV FC recommended share in central Taxes & Duties was 7.850 per cent during 2021-22 to 2025-26	52,246.68	69,541.50	17,294.82
2022-23		64,106.99	74,542.85	10,435.86
2023-24		80,183.67	88,665.34	8,481.67

Source: Finance Accounts, MPFRBM and Finance commission recommendation of the respective years

Central Tax transfers

Details of GoI transfers to the State Government during 2019-24 are given in **Table 2.6:**

Table 2.6: Trends in Central Tax transfers

(₹ in crore)					
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Services Tax	14,052	13,947	19,855	21,064	26,909
Integrated Goods and Services Tax	-	-	-	-	-
Corporation Tax	16,884	14,155	20,563	24,991	26,613
Taxes on income other than Corporation Tax	13,229	14,512	20,589	24,399	30,735
Customs	3,139	2,495	4,950	2,930	3,107
Union Excise Duties	2,182	1,577	2,647	919	1,176
Service Tax	-	203	863	117	16

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Taxes on Wealth	1	-	4	-	-
Other Taxes and Duties on Commodities and Services	31	25	71	123	109
Other Taxes on Income and Expenditure	-	-	-	-	-
Total Central Tax transfers	49,518	46,914	69,542	74,543	88,665
Percentage of increase(+)/decrease(-) over previous year	(-)13.86	(-)5.26	48.23	7.19	18.95
Percentage of Central tax transfers to Revenue Receipts	33.54	32.00	37.41	36.54	37.89

Source: Finance Accounts of the respective years

Central Tax transfers continuously increased from ₹49,518 crore in 2019-20 to ₹88,665 crore in 2023-24 except during 2020-21. The increase of Central Tax transfers by ₹14,122 crore in 2023-24 over the previous year was mainly under Central Goods and Service Tax (increase of ₹5,845 crore) and Taxes on income other than Corporation Tax (increase of ₹6,336 crore).

2.6.2.3 State Goods and Services Tax (SGST)

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹37,791.04 crore compared to ₹23,396.79 crore in 2022-23, registering an increase of ₹14,394.25 crore (61.52 per cent). In addition, the State received ₹26,908.80 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹64,699.84 crore. The State received compensation of ₹2,613.48 crore as Revenue receipt during 2023-24 on account of loss of revenue arising out of implementation of GST.

2.6.2.4 Analysis of arrears of revenue and arrears of assessment

The arrears of revenue indicate delayed realization of revenue due to the Government. Similarly, arrears of assessment indicate potential revenue which is blocked due to delayed assessment. Both deprive the State of potential revenue receipts and ultimately affect the revenue deficit.

Arrears of revenue

As on 31 March 2024, the arrears of revenue in respect of principal heads of revenue were ₹1,091.94 crore, of which ₹357.98 crore were outstanding for more than five years, as depicted in **Table 2.7**.

Table 2.7: Arrears of Revenue

		(₹ in crore)	
Sl. No.	Head of Revenue	Amount outstanding as on 31 March 2024	Amount outstanding for more than five years as on 31 March 2024
1.	State Excise	827.30	314.99
2.	Mining	264.64	42.99
	Total	1,091.94	357.98

Source: Departmental Information

Other Departments did not furnish details (October 2024) pertaining to arrears in revenue and assessments, despite being requested (July 2024 followed by reminders in September 2024).

Arrears in assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed off during the year and number of cases pending for finalization at the end of the year, as furnished by the Stamps and Registration and Commercial department is depicted in **Table 2.8**.

Table 2.8: Arrears in Assessment

Head of Revenue	Cases pending at the beginning of 2023-24	New cases due for assessment during 2023-24	Total cases due for assessment	Cases disposed of during 2023-24	Balance at the end of the year	Percentage of disposal
State Excise	536	37	573	18	555	3.14
Taxes/VAT on Sales, Trades, etc.	8,261	9,843	18,104	10,313	7,791	56.97
Goods and Service Tax	7,183	26,865	34,048	29,006	5,042	85.19

Source: Departmental Information

2.6.2.5 Evasion of tax

The cases of evasion of tax detected by the Revenue departments, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. Promptness in disposal of refund cases is an indicator of performance of the Department. High pendency of refund cases may indicate red tape, vested interests, prevalence of speed money, etc.

The details of cases of evasion of tax detected, cases finalised and the demands for additional tax raised as on 31 March 2024 are given in **Table 2.9** below:

Table 2.9: Evasion of Tax Detected

Nature of Revenue	No. of cases pending as on 31.03.2023	No. of cases detected during 2023-24	Total no. of cases	No. of cases in which investigation completed and additional demand including penalty raised		No. of pending cases as on 31.03.2024
				No. of cases	Amount (₹ in crore)	
Stamp duty and Registration fees	13,747	9,328	23,075	8,569	118.70	14,506
Mining	8,990	9,010	18,000	7,599	70.30	10,401
Total	22,737	18,338	41,075	16,168	189.00	24,907

Source: Information furnished by the concerned departments

Other Departments did not furnish details (October 2024) pertaining to Evasion of Tax detected, despite being requested (July 2024 followed by reminders in September 2024).

Table 2.10 shows details of refund cases of Commercial department and Stamps and Registration Department.

Table 2.10: Details of refund cases

Sl. No.	Particulars	Goods and Service Tax		Taxes/VAT on Sales, Trades, etc.		Stamp duty and Registration fees	
		No. of cases	Amount (₹in crore)	No. of cases	Amount (₹in crore)	No. of cases	Amount (₹in crore)
1	Claims outstanding at the beginning of the year 2023-24	180	114.34	390	130.23	5,033	20.52
2	Claims received during the year	5,117	1,952.39	1387	215.81	14,108	70.61
3	Refunds made during the year	4,280	1,680.85	1385	338.84	14,251	68.86
4	Refunds rejected during the year	758	246.92	0	0	0	0
5	Balance outstanding at the end of the year 2023-24	259	138.96	392	7.19	4,890	22.27

Source: Information furnished by the concerned department

Other Departments did not furnish details (October 2024) pertaining to refund cases, despite being requested (July 2024 followed by reminders in September 2024).

2.6.2.6 Non-Tax Revenue

The component-wise details of Non-Tax Revenue collected during the years 2019-24 are given in **Table 2.11**:

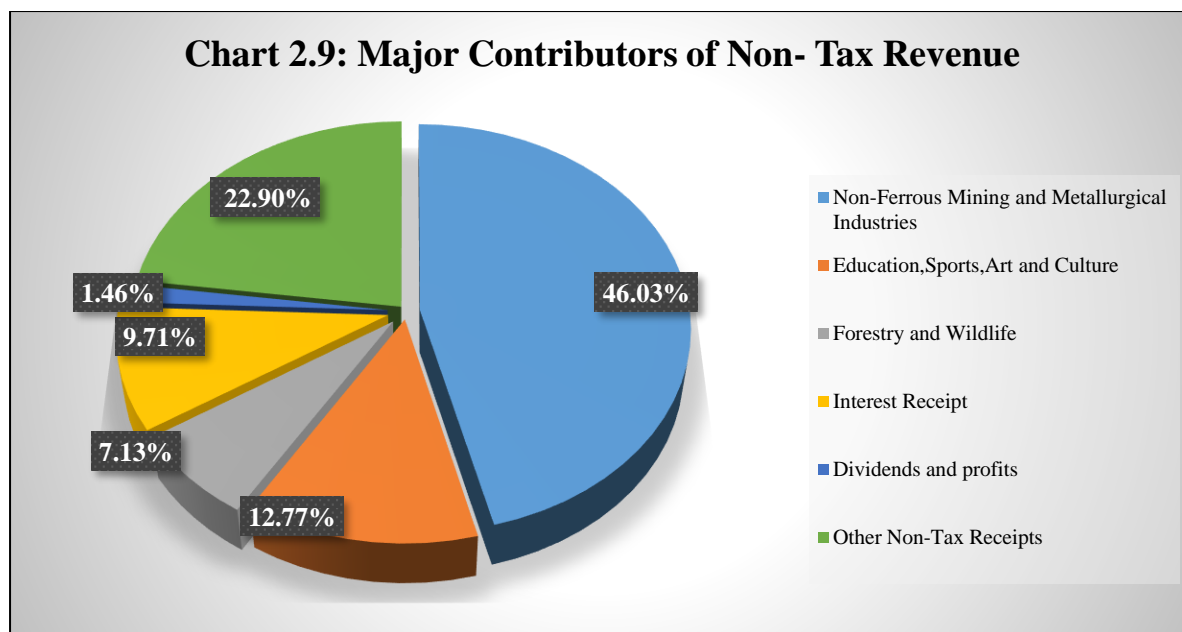
Table 2.11: Component-wise Non-Tax Revenue during 2019-24

(₹ in crore)					
Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24
Non-Ferrous Mining and Metallurgical Industries	4,320	4,557	6,180	7,360	9,171
Education, Sports, Art and Culture	2,060	1,383	3,019	1,840	2,545
Forestry and Wildlife	833	1,240	1,406	1,395	1,421
Interest Receipts	443	243	1,644	4,569	1,934
Dividends and Profits	476	288	139	160	291
Other Non-Tax Receipts	2,217	2,191	2,917	4,554	4,564 ¹⁵
Total	10,349	9,902	15,305	19,878	19,926
Revenue Receipts	1,47,643	1,46,377	1,85,876	2,03,986	2,34,026
Percentage to Revenue Receipts	7.01	6.76	8.23	9.74	8.51

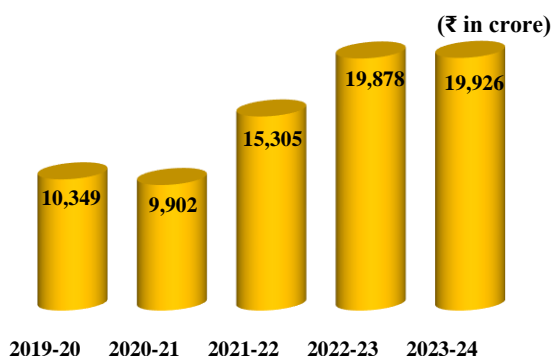
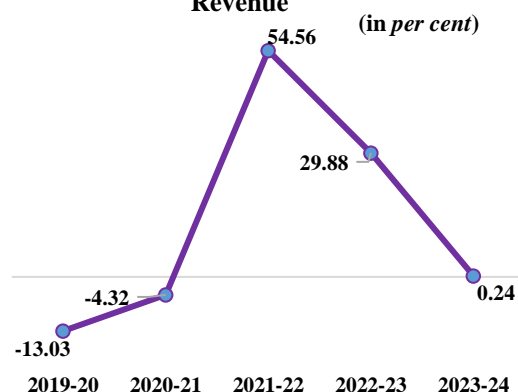
Source: Finance Accounts of the respective years

Non-Tax Revenue ranged between seven and 10 *per cent* of total Revenue Receipts of the State during the five-year period 2019-20 to 2023-24 with inter year fluctuation. During 2023-24, it increased marginally by ₹48 crore over the previous year, and the major contributors of Non-Tax Revenue were Non-Ferrous Mining and Metallurgical Industries (46.03 *per cent*), Education, Sports, Art and Culture (12.77 *per cent*), Crop Husbandry (9.79 *per cent*) and Interest Receipts (9.71 *per cent*).

¹⁵ Includes receipts under Crop Husbandry (₹1,951.16 crore), Minor Irrigation (₹325.78 crore), Power (₹352.66 crore), Police (₹293.32 crore), Medium Irrigation ₹213.84 crore), Medical and Public Health (₹200.24 crore), Other Administrative Services (₹224.65 crore) and Other Receipts (₹1,002.35 crore).

Chart 2.9: Major Contributors of Non- Tax Revenue

Source: Finance Accounts 2023-24

Chart 2.10: Non-Tax Revenue**Chart 2.11: Growth rate of Non-Tax Revenue**

Source: Finance Accounts of the respective years

During 2023-24, the marginal increase in non-tax revenue was mainly under

- Dividends and profits increased by ₹131 crore (81.88 *per cent*) on account of increase in “Dividends from other investment”.
- The increase in Non-Tax Revenue was marginal due to decrease in Interest Receipts by ₹2,635 crore (57.62 *per cent*) on account of decrease in “Interest from Public Sector and other Undertakings”.
- Education, Sports, Art and Culture increased by ₹704 crore (38.27 *per cent*) on account of increase in “elementary education” under “General Education” and,
- Non-Ferrous Mining and Metallurgical Industries increased by ₹1,811 crore (24.61 *per cent*) on account of increase in “Mineral concession fees, rents and royalties”,

2.6.2.7 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 2.12**:

Table 2.12: Grants-in-Aid from GoI

(₹ in crore)					
Particulars ¹⁶	2019-20	2020-21	2021-22	2022-23	2023-24
Centrally Sponsored Schemes	19,548	21,340	25,488	26,291	25,855
Other Grants to States (Compensation for loss of revenue arising out of implementation of GST and Grant towards contribution to NDRF)	6,327	7,185	3,695	5,169	3,550
Finance Commission Grants	6,078	6,577	5,609	5,495	5,306
Total	31,953	35,102	34,792	36,955	34,711
Percentage of increase(+)/decrease(-) over previous year	11.63	9.86	(-)0.88	6.22	(-)6.07
Revenue Receipts	1,47,643	1,46,377	1,85,876	2,03,986	2,34,026
Total Grants as a percentage of Revenue Receipts	21.64	23.98	18.72	18.12	14.83

Source: Finance Accounts of the respective years

The Grants-in-Aid from GoI increased from ₹31,953 crore in 2019-20 to ₹34,711 crore in 2023-24. The Plan and non-Plan classification in annual accounts was abolished with effect from the financial year 2019-20 and the Grants-in-Aid from GoI were given in the form of funds for Centrally Sponsored Schemes, Finance Commission Grants and other Grants.

The Grants-in-Aid from GoI in 2023-24 decreased by ₹2,244 crore (6.07 *per cent*) over the previous year mainly due to decrease in “Compensation for loss of revenue arising out of implementation of GST”.

Grants for Centrally Sponsored Schemes

Out of the Grants of ₹25,855 crore for Centrally Sponsored Schemes during 2023-24, the major amounts were given to:

- General Education – Sarva Siksha Abhiyan/Samagra Siksha Abhiyan (₹3,376 crore-4535 *per cent* increase over previous year);
- Medical and Public health – National Mission of Ayush (₹451 crore- 49 *per cent* decrease over previous year);
- Housing – PM Housing Scheme (₹1,532 crore- 81 *per cent* decrease over the previous year);
- Capital Outlay on Water Supply, Sanitation-Jal Jeevan Mission (₹5,448 crore- 93 *per cent* increase over the previous year).

¹⁶ The Controller General of Accounts has revised classification of Grants-in-Aid with effect from 1 April 2017. However, in the accounts of Madhya Pradesh, it has been revised only with effect from 1 April 2019.

2.6.2.8 Single Nodal Agency

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23 March 2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and for monitoring the utilisation of the funds released through Single Nodal Agency (SNA). For every CSS, an SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

As per the SNA 01 report¹⁷ the State Government received ₹15,423.14 crore (₹ 25,855.29 crore as per the Finance Account) being Central share during the year 2023-24 in its Treasury Accounts. As on 31 March 2024, the Government transferred Central share of ₹18,026.39 crore received in Treasury Accounts and State share of ₹17,319.56 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government / SNAs, ₹9,194.05 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

2.7 Fifteenth Finance Commission Grants

As per Fifteenth Finance Commission, Grants are provided to the States for local bodies and State Disaster Response Fund (SDRF). Grants for local bodies (Panchayati Raj Institutions and Urban Local Bodies) are first transferred to State Government from GoI and the same is then transferred to local bodies by State Government. Details of grants provided by the GoI in this regard are given in **Table 2.13**:

Table 2.13: Recommended amount, actual release and transfers of Grants-in-aid

(₹ in crore)

Transfers	Recommendation of XV FC for 2023-24	Actual release by GoI during 2023-24	Release by State Government
i. Grants to PRIs	3,083.00	3,529.59[@]	3,529.59
a. Tied Grants ¹⁸	1,849.80	1,751.75	1,751.75
b. Untied Grants ¹⁹	1,233.20	1,777.83	1,777.83
ii. Grants to ULBs	1,588.00	1,054.54[#]	1,054.54
a. Million plus cities (for ambient air quality)	495.00	318.54	318.54
b. One million plus cities (For SWM and Sanitation)	Nil	Nil	Nil
c. Non million plus cities (untied grants for local needs)	1,093.00	736.00	736.00
d. Non million plus cities (tied grants for drinking water, rain water harvesting, SWM and sanitation)	Nil	Nil	Nil

¹⁷ Generated from PFMS.

¹⁸ Tied Grants can be used for basic services such as drinking water, rainwater harvesting, SWM and Sanitation.

¹⁹ Untied Grants can be used as per location specific needs.

Transfers		Recommendation of XV FC for 2023-24	Actual release by GoI during 2023-24	Release by State Government
SDRF	Centre Share	2,007.00	1,997.40	1,169.93
	State Share	669.00	665.60	-
Total for SDRF		2,676.00	2,663.00	1,169.93
Grants for Health Sector		969.27	446.61	885.63*
Post devolution Revenue Deficit Grant		Nil	Nil	Nil

Source: Information furnished by Finance Department, GoMP

@Received Grants to PRIs in FY 2022-23 is ₹2,135 crore and FY 2023-24 is ₹1,394.59 crore respectively.

Received Grants to PRIs in FY 2022-23 is ₹835.54 crore and FY 2023-24 is ₹219.00 crore respectively.

* Received ₹439.02 crore in the year 2022-23 and ₹446.61 crore in the year 2023-24 against the year 2022-23 under Health sector. By combining both the amounts, a total amount of ₹885.63 crore was released by the State Government in the year 2023-24.

Against the XV Finance Commission recommended grant of ₹4,671 crore to local bodies for the period 2022-24, GoI short released ₹86.87 crore to GoMP. Further, XV Finance Commission recommended ₹2,676.00 crore under SDRF for the period 2023-24, against which GoI short released ₹13.00 crore to the State.

2.8 Capital Receipts

Capital Receipts comprise miscellaneous receipts 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.

Details of Capital Receipts of the GoMP during the five-year period 2019-24 are given below in **Table 2.14**:

Table 2.14: Details of receipts under the Capital Section

(₹ in crore)

Sl. No.	Sources of State's Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
1	Miscellaneous Capital Receipts	14	14	1,598	47	4
2	Inter-State settlement	-	-	1	(-)1	0
3	Recovery of loans and advances	46	58	62	1,458	372
4	Non-debt Capital Receipts (1+2+3)	60	72	1,661	1,504	376
5	Rate of growth of non-debt capital receipts (<i>per cent</i>)	(-)27.71	20.00	2,206.94	(-)9.45	(-)75
6	Internal Debt	29,496	54,242	33,671	48,202	50,108
7	Growth rate of Internal Debt	2.77	83.90	(-)37.92	43.16	3.95
8	Loans and Advances from the Central Government	4,868	10,929 ²⁰	12,614 ²¹	10,665	15,072
9	Growth rate of Loans and Advances from the Central Government	28.24	124.51	15.42	(-)15.45	41.32
10	Public Debt Receipts (6+8)	34,364	65,171	46,285	58,867	65,180
11	Capital Receipts (4+10)	34,424	65,243	47,946	60,371	65,556
12	Rate of growth of Public Debt Receipts (<i>per cent</i>)	5.75	89.65	(-)28.98	27.18	10.72

²⁰ Of this, ₹4,542 crore pertains to back-to-back loan *in lieu of* GST compensation shortfall.

²¹ Of this, ₹7,011 crore pertains to back-to-back loan *in lieu of* GST compensation shortfall.

Sl. No.	Sources of State's Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
13	Rate of growth of GSDP (<i>per cent</i>)	11.82	2.02	15.46	14.05	9.37
14	Rate of growth of receipts under Capital Section (<i>per cent</i>)	5.66	89.53	(-)26.51	25.91	8.59

Source: Finance Accounts of the respective years

Capital Receipts of the State Government increased by 8.59 *per cent* from ₹60,371 crore in 2022-23 to ₹65,556 crore in 2023-24 primarily due to increase in Internal Debt from ₹48,202 crore in 2022-23 to ₹50,108 crore in 2023-24 (four *per cent*).

2.9 State's performance in mobilization of resources

State's performance in mobilization of resources is assessed in terms of its own resources comprising Own Tax and Non-Tax sources for the year 2023-24.

Table 2.15: Own Tax and Non-Tax Receipts vis-à-vis projections

Particulars	XV FC projections	Budget Estimates	Actual	(₹ in crore)	
				Percentage variation of actual over	
				XV FC projections	Budget Estimates
Own Tax revenue	71,188	86,500	90,724	27.44	4.88
Non-Tax revenue	18,641	14,913	19,926	6.89	33.61
Total	89,829	1,01,413	1,10,650	23.18	9.11

Source: Finance Accounts 2023-24, XV FC report and Budget estimates

From **Table 2.15**, it can be seen that State Government exceeded the targets set in Budget Estimates for mobilizing resources by 9.11 *per cent*, of which the major contribution was from Non-Tax Revenue, where the actuals exceeded the estimates by ₹5,013 crore (33.61 *per cent*).

2.10 Application of Resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. This paragraph, along with sub-paragraphs, gives an analysis of allocation of expenditure in the State.

2.10.1 Growth and composition of expenditure

Revenue Expenditure: Charges on maintenance, repair, unkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organisation, including establishment and administrative expenses shall be classified as revenue expenditure.

Capital Outlay: All charges for the first construction of a projects as well as charges for intermediate maintenance of the work while not opened for service and also charges for such further additions and improvements as may be sanctioned under the rules made by competent authority shall be classified as capital outlay.

Loans and Advances: Loans and Advances by the Government to Public Sector Undertakings (PSU) and other parties.

The total expenditure, its composition and relative share in GSDP during the years 2019-20 to 2023-24 are presented in **Table 2.16**:

Table 2.16: Total Expenditure and its composition

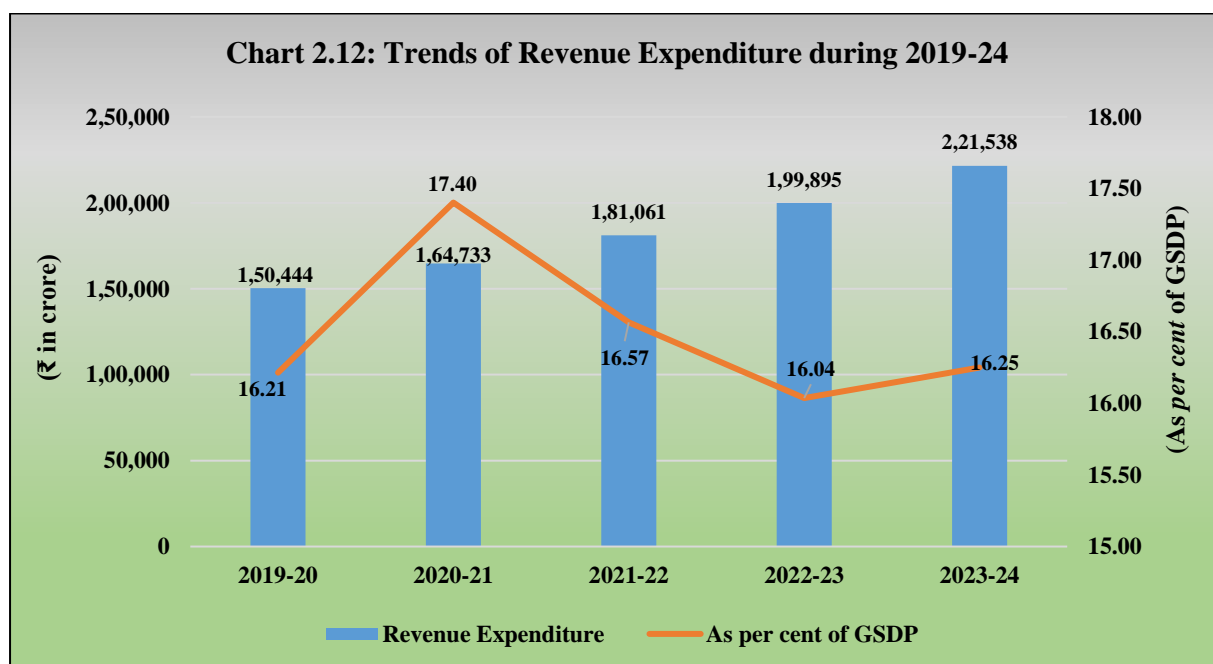
(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	1,80,671	1,96,319	2,25,024	2,46,692	2,78,887
Revenue Expenditure (RE)	1,50,444	1,64,733	1,81,061	1,99,895	2,21,538
Capital Outlay (CO)	29,241	30,356	40,733	44,438	56,539
Loans and Advances	987	1,230	3,229	2,360	810
Inter-State Settlement	(-)0.62	(-)0.25	1	(-)0.95	(-)0.23
GSDP	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327
As a percentage of GSDP					
Total Expenditure/GSDP	19.47	20.74	20.59	19.79	20.46
Revenue Expenditure/GSDP	16.21	17.40	16.57	16.04	16.25
Capital Outlay/GSDP	3.15	3.21	3.73	3.57	4.15
Loans and Advances/GSDP	0.11	0.13	0.30	0.19	0.06

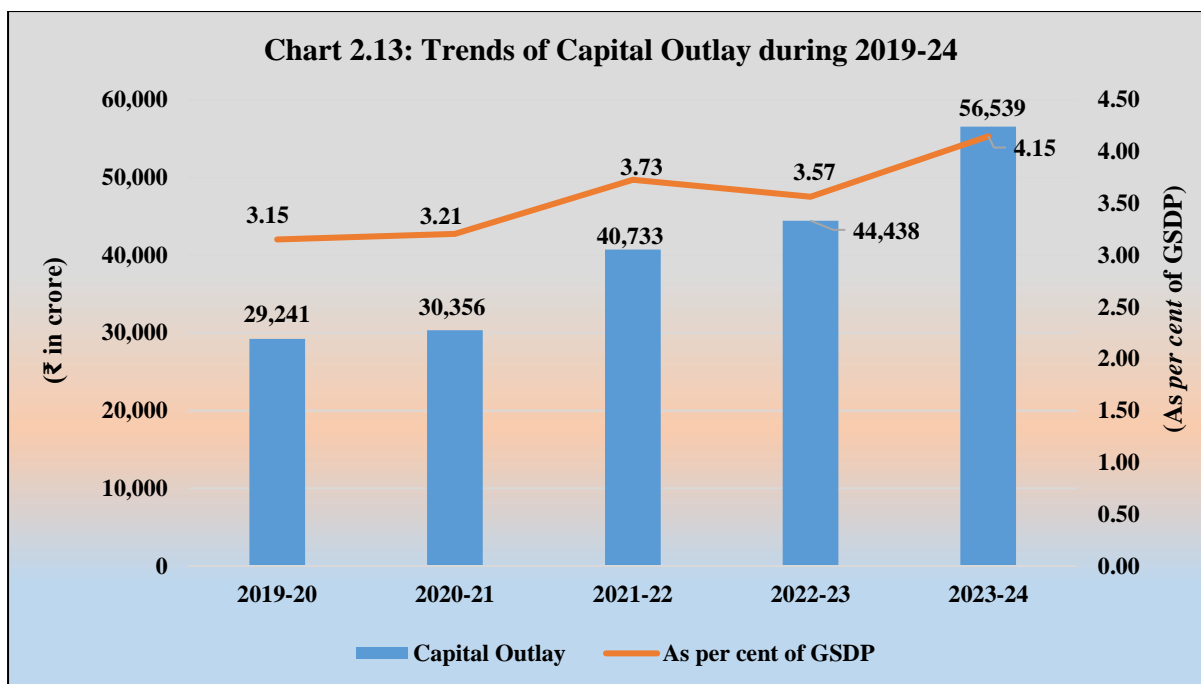
Source: Finance Accounts of the respective years

Total Expenditure of the State increased by 54 *per cent* from ₹1,80,671 crore in 2019-20 to ₹2,78,887 crore in 2023-24. During 2023-24, it increased by 13.05 *per cent* over the previous year. As a percentage of GSDP, the Total Expenditure increased from 19.47 *per cent* to 20.46 *per cent* during 2019-24 with some inter year fluctuation.

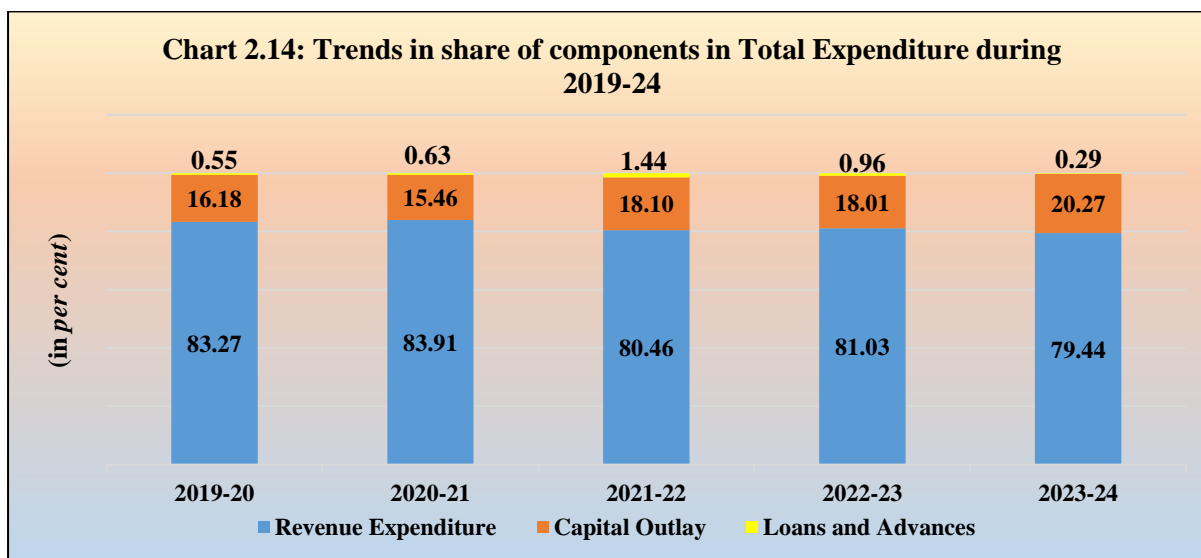
Charts 2.12 and **2.13** present the trends in Revenue Expenditure and Capital Outlay over the period 2019-24 whereas **Chart 2.14** depicts the trend of the share of the components in Total Expenditure.



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



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



Source: Finance Accounts of the respective years

Capital Outlay which was ₹29,241 crore in 2019-20 stood at ₹56,539 crore in 2023-24, witnessing a growth of 93.36 per cent. Capital Outlay as a percentage of GSDP increased from 3.15 per cent in 2019-20 to 4.15 per cent in 2023-24.

Capital Outlay increased by ₹12,101 crore (27.23 per cent) during 2023-24 over the previous year due to increase under Road and bridges (by ₹3,996 crore), Water Supply and sanitation (by ₹3,785 crore), Major Irrigation (by ₹2,058 crore), and Education, Sports, Art and Culture (by ₹1,742 crore).

In terms of activities, Total Expenditure is composed of expenditure on General Services, including Interest Payments, Social Services, Economic Services and others. Relative share of these components in the Total Expenditure of ₹2,78,887 crore (refer **Appendix 2.1**) during 2023-24 is given in **Table 2.17**:

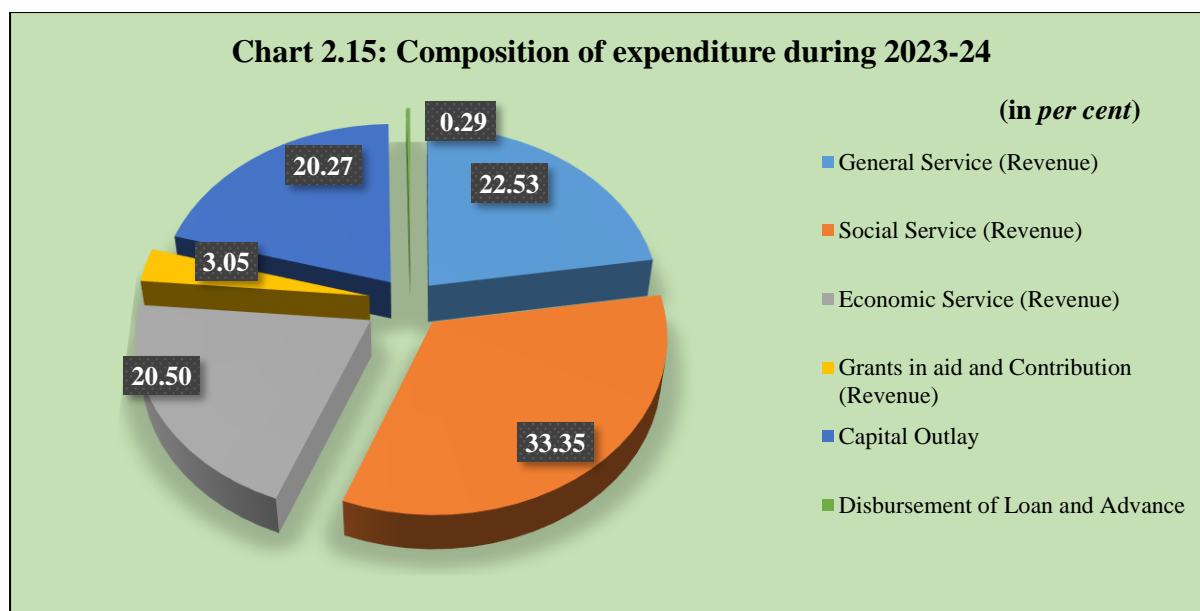
Table 2.17: Relative Share of various sectors in expenditure

Parameters	(in per cent)				
	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	22.59	24.88	22.42	22.69	22.96
Social Services	39.38	39.17	38.22	39.21	41.10
Economic Services	34.22	32.32	34.76	33.96	32.60
Others (Grants to Local Bodies and Loans and Advances)	3.81	3.63	4.60	4.14	3.34

Source: Finance Accounts of the respective years

The relative shares of the above components of expenditure indicate that the share of General Services and Social Services in the Total Expenditure increased by 0.27 *per cent* and 1.89 *per cent* respectively during 2023-24 over the previous year. This increase was, however, offset by decreases in the respective share of Economic Services.

Chart 2.15 depicts the composition of expenditure during 2023-24.



Source: Finance Accounts 2023-24

2.10.2 Revenue Expenditure

Revenue Expenditure is incurred to maintain the current level of services and for payment of past obligations. As such, it does not result in any addition to the State's infrastructure and service network.

The overall Revenue Expenditure, its rate of growth, its ratio to Total Expenditure and buoyancy *vis-à-vis* GSDP and Revenue Receipts are indicated in **Table 2.18**. The sectoral distribution of Revenue Expenditure pertaining to 2023-24 is given in **Chart 2.16**:

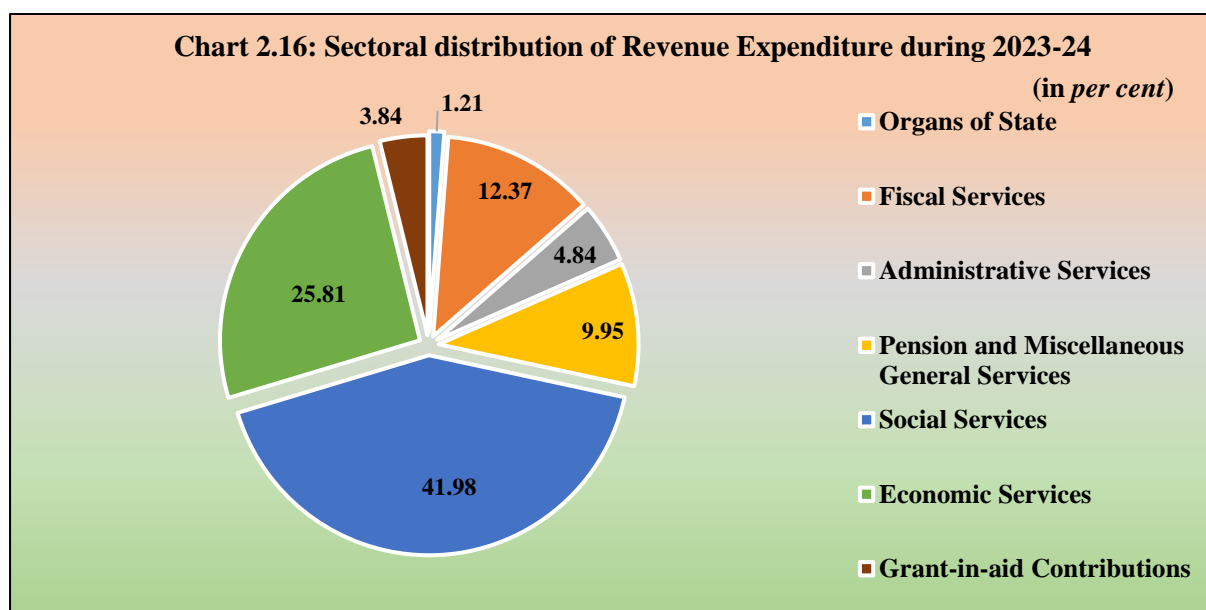
Table 2.18: Revenue Expenditure – basic parameters

Parameters	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	1,80,672	1,96,319	2,25,024	2,46,692	2,78,887
Revenue Expenditure (RE)	1,50,444	1,64,733	1,81,061	1,99,895	2,21,538
Rate of Growth of RE (<i>per cent</i>)	5.84	9.50	9.91	10.40	10.83

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Expenditure as percentage of TE	83.27	83.91	80.46	81.03	79.44
GSDP	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327
RE/GSDP (<i>per cent</i>)	16.21	17.40	16.57	16.04	16.25
Revenue Receipts (RR)	1,47,643	1,46,377	1,85,876	2,03,986	2,34,026
RE as percentage of RR	101.90	112.54	97.41	97.99	94.66
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.49	4.69	0.64	0.74	1.15
Revenue Receipts (ratio)	(-)6.95	(-)11.08	0.37	1.07	0.74

Source: Finance Accounts of the respective years

It can be seen from the above Table that Buoyancy of Revenue Expenditure with Revenue Receipts (ratio) decreased by 0.33 during 2023-24 over the previous year.



Source: Finance Accounts 2023-24

During 2023-24, Revenue Expenditure as a percentage of GSDP has increased by 0.21 *per cent*, due to increase in Revenue Expenditure Growth Rate (10.83 *per cent*) compared to GSDP Growth Rate (9.37 *per cent*) over the previous year. Further, as compared to the assessment made in Medium Term Fiscal Plan (MTFP) (₹2,25,297 crore), Revenue Expenditure was lower by ₹3,759 crore.

2.10.2.1 Major changes in Revenue Expenditure

Table 2.19 details significant variations under various Heads of Account with regard to Revenue Expenditure of the State during 2023-24 compared to 2022-23.

Table 2.19: Variation in Revenue Expenditure during 2023-24 compared to 2022-23

Major Heads of Account	2022-23	2023-24	Percentage of revenue expenditure	(₹ in crore)
				Variation (percentage)
2202- General Education	31,256.22	35,155.41	15.87	3,899.19(12)
2235- Social Security and Welfare	8,520.75	24,088.47	10.87	15,567.72(183)
2049- Interest Payment	19,453.27	23,098.41	10.43	3,645.14(19)

Major Heads of Account	2022-23	2023-24	Percentage of revenue expenditure	Variation (percentage)
2071- Pensions and Other Retirement benefits	19,690.62	21,965.74	9.92	2,275.12(12)
2210-Medical and Public Health	11,810.01	13,150.04	5.94	1,340.03(11)
2401-Crop Husbandry	7,967.48	7,273.79	3.28	-693.69(-9)
2216- Housing	10,817.73	3,517.32	1.59	-7,300.41(-67)
2217-Urban Development	5,518.53	3,426.35	1.55	-2,092.18(-38)
2245- Relief on account of Natural Calamities	1,873.82	2,704.92	1.22	831.10(44)
2505- Rural employment	1,558.79	2,885.26	1.30	1,326.47(85)
2408- Food, Storage and Warehousing	1,225.97	1,620.55	0.73	394.58(32)
2045-Other Taxes and Duties on Commodities Services	1,109.38	1,514.44	0.68	405.06(37)

Source: Finance Accounts of the respective years

Revenue Expenditure under Major Head 2216-Housing decreased significantly by ₹7,300 crore during the year, primarily due to decrease in expenditure on “Assistance to Gram Panchayats” under “Rural Housing”. Further, increase in expenditure by ₹15,568 crore under the Head 2235- Social Security and Welfare during 2023-24 as compared to the previous year, was due to increase in expenditure on “Women’s Welfare” under “2235-Social Welfare”, Revenue Expenditure under Major Head 2505- Rural employment increased by ₹1,326 crore over the previous year mainly due to increase in expenditure on “Assistance to Gram Panchayats” under “National Programmes”.

2.10.2.2 Committed Expenditure

The committed expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages, and pensions.

Apart from above, there are certain items of inflexible expenditure which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike for variable transactions such as capital expenditure, *etc.* For example, the following items may be considered as inflexible expenditure:

- Devolution to local bodies – statutory devolutions to local bodies for pay and allowances (devolution/transfer for capital expenditure).
- Statutory requirements of contribution to Reserve Funds – Contribution to Consolidated Sinking Fund (CSF), Guarantee Redemption Fund (GRF), State Disaster Mitigation / Response Fund (SDMF/SDRF), *etc.*
- Recoupment of Contingency Fund – Amount recouped within the year.
- Transfer of cess to reserve fund / other body, which are statutorily required.
- Share contribution of CSS against the Central Fund received – Amount of State share to be transferred to SNAs / spent by the State.

- (vi) Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure – Interest payment.

Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. Trend analysis of committed and inflexible expenditure and its component is depicted in **Table 2.20** and share of committed expenditure in revenue expenditure is shown in **Chart 2.17**.

Table 2.20: Components of Committed and Inflexible-Expenditure

(₹ in crore)

Committed Expenditure

Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries and Wages	31,160	37,759	41,096	46,799	50,249
Expenditure on Pensions	12,053	14,671	17,042	19,691	21,966
Interest Payments	14,217	15,918	18,446	19,453	23,098
Total	57,430	68,348	76,584	85,943	95,313

Inflexible Expenditure

Components of Inflexible Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Statutory devolution to local bodies	5,900.24	5,900.29	7,125.46	7,877.50	8,516.87
Contribution to Reserve Fund	9,012.96	8,284.84	7,232.00	5,030.36	9,554.78
Recoupment of Contingency Fund	256.48	386.97	49.30	263.69	96.34
Transfer of cess to reserve fund / other body	442.45	1,065.00	884.45	500.00	780.78
Share contribution of CSS against the Central Fund received*	--	--	--	14,298.04	17,319.56
Payment of interest on the balances of the interest- bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure – Interest payment*	--	--	--	--	--
Total	15,612.13	15,637.10	15,291.21	27,969.59	36,268.33

Committed Expenditure as a percentage of Revenue Receipts (RR)

Salaries and Wages	21.10	25.80	22.11	22.94	21.47
Expenditure on Pensions	8.16	10.02	9.17	9.65	9.39
Interest Payments	9.63	10.87	9.92	9.54	9.87
Total	38.90	46.69	41.20	42.13	40.73

Inflexible Expenditure as a percentage of RR

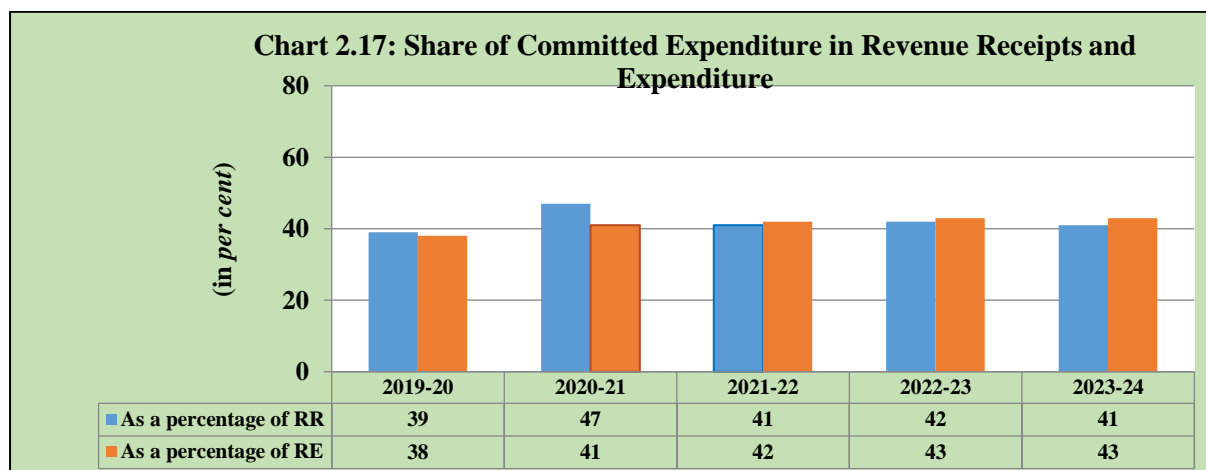
Total	10.57	10.68	8.23	13.71	15.50
Committed Expenditure as a percentage of Revenue Expenditure (RE)					
Salaries and Wages	20.71	22.92	22.70	23.41	22.68
Expenditure on Pensions	8.01	8.91	9.41	9.85	9.92
Interest Payments	9.45	9.66	10.19	9.73	10.43
Total	38.17	41.49	42.30	42.99	43.03
Inflexible Expenditure as a percentage of RE	10.38	9.49	8.45	13.99	16.37

Components of Inflexible Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Non-committed RE	93,014	96,385	1,04,477	1,13,952	1,26,225
Percentage of RE	61.83	58.51	57.70	57.01	56.98
Percentage of TE	51.48	49.10	46.43	46.19	45.26
Subsidies	12,642	13,669	19,285	19,289	20,377
Subsidies as a percentage of non-committed revenue expenditure	13.59	14.18	18.46	16.93	16.14

Source: Finance Accounts of respective years

*Data not available

Committed Expenditure has grown from ₹57,430 crore (38.17 *per cent* of RE) in 2019-20 to ₹95,313 crore (43.02 *per cent* of RE) in 2023-24. As compared to 2022-23, Committed Expenditure increased by ₹9,370 crore (10.90 *per cent*) in 2023-24, mainly because of 11.55 *per cent* increase in Expenditure on Pensions and 18.74 *per cent* increase in Interest Payments.



Source: Finance Accounts of the respective years

Committed expenditure (₹95,313 crore) accounted for 43.02 *per cent* of the total revenue expenditure (₹2,21,538 crore) during 2023-24 (**Chart 2.17**).

Inflexible Expenditure

The components of Inflexible expenditure showed a continued increase during the period 2019-20 to 2023-24. As a percentage of revenue expenditure, the inflexible expenditure increased from 10.38 *per cent* to 16.37 *per cent*. Further, the inflexible expenditure (₹36,268.33 crore) increased by 29.67 *per cent* during 2023-24 over the previous year (₹27,969.59 crore).

2.10.2.3 Undischarged liabilities in National Pension System payments

During 2023-24, expenditure on pension payments was ₹21,965.74 crore, out of which ₹3,885.68 crore was incurred towards National Pension System (NPS) applicable to employees recruited on or after 1 January 2005.

National Pension System (NPS)

New Pension Scheme or Defined Contribution 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). With effect from 1st April 2019, employer's share increased from 10 *per cent* to 14 *per cent* as contribution towards NPS.

Further, GoMP, in accordance with instructions issued by Ministry of Finance, GoI (September 2008), started classifying employees contribution under the Head 0071-01-500- 'Receipts Awaiting Transfer to other Minor Heads', debiting Government contributions to the Head 2071-01-117-Government Contribution for Defined Contributory Pension Scheme and subsequently started transferring the Government contribution to the Head 0071-01-500- 'Receipts Awaiting Transfer to other Minor Heads' with effect from 1 October 2009,.

During the year 2023-24, total contribution to Defined Contribution Pension Scheme was ₹6,772.07 crore (Employees contribution ₹2,886.39 crore and Government contribution ₹3,885.68 crore). Detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred the entire amount to Minor Head 500 - 'Receipt awaiting transfer below Major Head 0071' and ₹6,787.65 crore was transferred to the NSDL during the year.

2.10.2.4 Subsidies

Subsidies as a percentage of Revenue Receipts decreased from 9.46 *per cent* in 2022-23 to 8.71 *per cent* in 2023-24 and as a percentage of revenue expenditure decreased from 9.65 *per cent* in 2022-23 to 9.20 *per cent* in 2023-24, which can be seen from the details given in **Table 2.21**.

Table 2.21: Expenditure on subsidies during 2019-24

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Subsidies	12,642	13,669	19,285	19,289	20,377
Subsidies as a percentage of Revenue Receipts	8.56	9.34	10.38	9.46	8.71
Subsidies as a percentage of Revenue Expenditure	8.40	8.30	10.65	9.65	9.20
Revenue Surplus(+)/Deficit(-)	(-)2,801	(-)18,356	4,815	4,091	12,488
Subsidies as a percentage of Revenue Surplus(+)/Deficit(-)	(-)451	(-)74	401	471	163

Source: Finance Accounts of the respective years

During 2023-24, subsidies increased by ₹1,088 crore (5.64 *per cent*) over the previous year.

2.10.2.5 Financial assistance by the State Government to Local Bodies and Other Institution

The quantum of assistance provided by way of Grants and Loans to Local Bodies and other institutions during the period 2019-24 is presented in **Table 2.22**:

Table 2.22: Financial assistance to Local bodies and other Institutions**(₹ in crore)**

Financial assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
(A) Local Bodies					
Panchayati Raj Institutions (93)	18,828.94	19,103.09	16,889.40	20,441.40	17,203.39
Urban Local Bodies (19)	6,204.28	6,873.93	7,001.23	6,989.61	7,707.00
Total (A)	25,033.22	25,977.02	23,890.63	27,431.01	24,910.39
(B) Others					
Public Sector Undertakings (4)	93.50	51.84	100.17	107.86	78.91
Autonomous Bodies (13)	3,099.07	3,223.99	4,632.80	4,265.04	4,260.16
Co-operative Societies and Co-operative Institutions	0.00	0.00	0.00	0.00	0.00
Non-Government Organisations (16)	689.03	880.53	1,090.95	1,047.81	839.28
Others (196)	35,292.46	33,310.86	35,983.70	38,626.00	50,603.94
Other Schemes having expenditure less than ₹10 crore (20)	1,051.05	826.71	899.72	1,029.08	1,300.34
Total (B)	40,225.11	38,293.93	42,707.34	45,075.79	57,082.63
Grand Total (A+B)	65,258.33	64,270.95	66,597.97	72,506.80	81,993.02
Revenue Expenditure	1,50,444.30	1,64,733.01	1,81,061.30	1,99,895.26	2,21,538.26
Financial assistance as a percentage to Revenue Expenditure	43.38	39.02	36.78	36.27	37.01

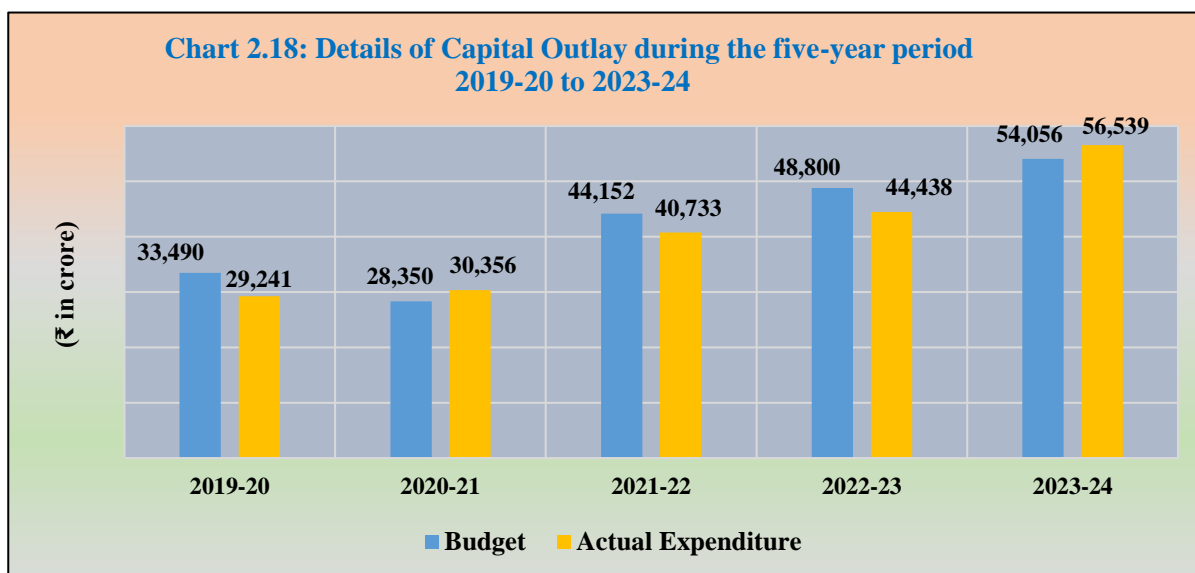
Source: Finance Accounts of the respective years

Financial assistance to Local Bodies and other Institutions increased by ₹16,734.69 crore from ₹65,258.33 crore in 2019-20 to ₹81,993.02 crore in 2023-24. During 2023-24, Financial assistance to Local Bodies decreased by ₹2,520.62 crore over the previous year.

Financial assistance as a percentage of Revenue Expenditure decreased from 43.38 *per cent* in 2019-20 to 36.27 *per cent* in 2022-23 and thereafter in 2023-24 it marginally increased to 37.01 *per cent*.

2.10.3 Capital Outlay

Capital Outlay includes primarily the expenditure on creation of fixed infrastructure assets, such as buildings, roads, bridges, *etc.* Details of Capital Outlay *vis-à-vis* budget during the five-year period 2019-24 are given in **Chart 2.18**:



Source: Finance Accounts of the respective years and Budget books

Capital Outlay of the State increased during the last five years from ₹29,241 crore in 2019-20 to ₹56,539 crore in 2023-24.

2.10.3.1 Major changes in Capital Outlay

Table 2.23 highlights the cases of significant increase or decrease in various Heads of Account in Capital Outlay during 2023-24 *vis-à-vis* the previous year:

Table 2.23: Variation in Capital Outlay during 2023-24 compared to 2022-23

(₹ in crore)

Major Heads of Account	2022-23	2023-24	Variation (percentage)
4202-Capital Outlay on Education, Sports, Art and Culture	2,145.07	3,887.21	1,742.14(81.22)
4210-Capital Outlay on Medical and Public Health	1,609.82	2,505.99	896.17(55.67)
4215-Capital Outlay on Water Supply and Sanitation	6,739.49	10,524.22	3,784.73(56.16)
4217-Capital Outlay on Urban Development	2,339.13	3,127.03	787.90(33.68)
4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,114.14	1,342.72	228.58(20.52)
4406-Forest and Wildlife	1,286.69	650.34	-636.35(49.46)
4700-Capital Outlay on Major Irrigation	10,562.18	12,620.28	2,058.10(19.49)
5054-Capital Outlay on Roads and Bridges	7,323.77	11,319.87	3,996.10(54.56)
Total	25,796.52	45,977.66	20,181.14(78.23)
Capital Outlay during the year	44,438.37	56,538.59	12,100.22(27.23)

Source: Finance Accounts of the respective years

From the above table it may be seen that major expenditure was incurred on “Water Supply and Sanitation”, “Major Irrigation” and “Roads and Bridges” and the percentage of increase in capital outlay was also the highest in these three heads. However, there was a significant decrease in capital expenditure under “Forest and Wildlife”, where the overall expenditure/outlay was reduced by 49.46 *per cent* from ₹1,286.69 crore in 2022-23 to ₹650.34 crore in 2023-24.

2.10.3.2 Quality of Capital Expenditure

If the State Government keeps on making investments in loss-making Government companies whose net worth is completely eroded, there are no chances of return on investment. Similarly, experience has shown the inevitability of write-off of the loans given to loss-making corporations and to other bodies, financial corporation, *etc.* Requisite steps have to be taken to infuse transparency in such financial operations. This section presents an analysis of investments and other capital expenditure undertaken by the Government during the current year.

Quality of investment in the Companies, Corporations and other Bodies

Capital Expenditure in the Companies, Corporations and other bodies, which are loss-making or where net worth is completely eroded, is not sustainable.

Investments made and loans given to such companies, corporations, and co-operatives, affect the quality of capital expenditure. Return on investment in share capital invested in PSUs and history of repayment of loans given to various bodies are important determinants of quality of capital expenditure.

Investment and Returns

As per the Finance Accounts of 2023-24, the Government of Madhya Pradesh had invested ₹47,485.80 crore in 35 Statutory Corporations, 53 Government Companies, 24 Joint Stock Companies and Partnership, one Bank and 129 Co-operatives in the State during 2023-24. The State Government earned a return of ₹291.41 crore on these investments during 2023-24. Year-wise details of investment by the Government of Madhya Pradesh over the five-year period 2019-24 are in **Table 2.24** below:

Table 2.24: Details of Investment and return on Investment as of 31 March 2024

	(₹ in crore)				
Entities	2019-20	2020-21	2021-22	2022-23	2023-24
Statutory Corporations (No. of entities)	10,038.35 (35)	10,892.35 (35)	12,019.72 (35)	13,018.59 (35)	13,861.59 (35)
Government Companies (No. of entities)	24,713.23 (41)	26,544.84 (44)	26,657.70 (44)	27,992.26 (52)	29,679.72 (53)
Joint Stock Companies and Partnerships (No. of entities)	1.31 (24)	1.31 (24)	1.31 (24)	1.31 (24)	1.31 (24)
Banks ²² (No. of entities)	Nil (01)	Nil (01)	Nil (01)	Nil (01)	Nil (01)
Co-operatives (No. of entities)	1,620.63 (130)	1,653.36 (129)	2,380.15 (129)	2,371.88 (129)	3,943.18 (129)
Investment at the end of the year	36,373.52	39,091.86	41,058.88	43,384.04	47,485.80
Return on investment	475.96	288.44	138.73	159.58	291.41
Return on investment (<i>per cent</i>)	1.31	0.74	0.34	0.37	0.61
Average rate of interest on Government borrowings ²³ (<i>per cent</i>)	6.69	6.19	6.22	5.97	6.44

²² Bank of Dewas Ltd., Dewas

Entities	2019-20	2020-21	2021-22	2022-23	2023-24
Difference between return on investment and interest on Government borrowings (<i>per cent</i>)	5.38	5.45	5.88	5.60	5.83
Difference between cost of Government borrowings and return on investment	1,956.90	2,130.50	2,414.26	2,429.50	2,768.42

Source: Finance Accounts of the respective years

The average rate of return on investment was 0.67 *per cent* during the five-year period 2019-24, while the average rate of interest paid on borrowings by the State Government during the period was 6.30 *per cent*. Over the past five years, the difference in cost of Government borrowings and return on investments in PSUs was to the tune of ₹11,699.58 crore.

Loans and Advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, State Government has also provided Loans and Advances to many institutions/organisations. **Table 2.25** presents the outstanding Loans and Advances as on 31 March 2024, along with interest receipts *vis-à-vis* interest payments during the five-year period 2019-24.

Table 2.25: Outstanding Loans and Advances and interest receipts and payments by State Government

	(₹ in crore)				
Quantum of loans/interest receipts/ cost of Borrowings	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Balance of Loans and Advances (1)	42,144	42,585²⁴	43,757	46,924	47,826
Amount disbursed during the year (2)	987	1,230	3,229	2,360	809
Amount recovered during the year (3)	46	58	62	1,458	372
Closing Balance of Loans and Advances (4)	43,085	43,757	46,924	47,826	48,263
Net addition of Loans and Advances (5) = (2-3)	941	1,172	3,167	902	437
Interest received (6)	130	88	1,432	4,033	1,509
Interest receipts as percentage of outstanding loans and advances (7)	0.30	0.20	3.05	8.43	3.13
Average rate of interest on Government borrowings ²⁵ (<i>per cent</i>) (8)	6.69	6.19	6.22	5.97	6.44
Difference between interest rate on market borrowings and interest received on loans (<i>per cent</i>) (9)	6.39	5.99	3.17	2.46	3.31

Source: Finance Accounts of the respective years

Note: Average rate of interest has been revised to reflect changes owing to exclusion of interest free loans and inclusion of off-budget borrowings.

The total amount of outstanding Loans and Advances as on 31 March 2024 was ₹48,263 crore, which was mainly under Government Companies (₹26,939 crore), Statutory

²³ The State Government received interest free loan during 2020-21 (₹1,320 crore), 2021-22 (₹1,512.36 crore), 2022-23 (₹7,360.20 crore) and 2023-24 (₹12,636.20 crore). Rates of interest have been calculated excluding the said interest free loan.

²⁴ Opening balance decreased by ₹500 crore due to proforma correction.

²⁵ The State Government received interest free loan during 2020-21 (₹1,320 crore), 2021-22 (₹1,512.36 crore), 2022-23 (₹7,360.20 crore) and 2023-24 (₹12,636.20 crore). Rates of interest have been calculated excluding the said interest free loan.

Corporation (₹7,271 crore) and Municipalities/Municipal Councils/Municipal Corporations (₹2,522 crore). The Economic Services Sector²⁶ (₹40,064 crore) has huge outstanding Loans and Advances which increased by ₹184 crore over the previous year. The amount of Loans disbursed during the year 2019-20 to 2022-23 increased by 139.11 *per cent* while during the current year it decreased by ₹1,551 crore (*i.e.* 65.72 *per cent*) over the previous year.

The State received ₹1,509 crore as an interest during 2023-24 which decreased by ₹2,524 crore over the previous year mainly because of decrease in Interest received from Energy Sector²⁷.

Average rate of interest paid on borrowings was 6.44 *per cent* during 2023-24, while the rate of interest received was 3.13 *per cent* on Loans and Advances given by the Government during 2023-24.

2.10.4 Capital blocked in incomplete projects

An assessment of trends in capital blocked in incomplete capital works would also indicate the quality of capital expenditure.

Blocking of funds on incomplete works impinges negatively on the quality of expenditure. The details of incomplete projects as on 31 March 2024 as per sample check are summarised below in **Table 2.26**.

Table 2.26: Profile of incomplete projects as on 31 March 2024

(₹ 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
Public Works Department	1,152	6,937.13	4,059.37	4	881.74	1,043.18	161.44
Narmada Valley Development Authority	10	4,450.27	978.09	0	0	0	0
Urban Administration & Development	44	3,265.52	2,213.50	20	1,832.37	1,730.35	(-)102.02
Total	1,206	14,652.92	7,250.96	24	2,714.11	2,773.53	59.42

Source: Information furnished by departments

Note: Last year there were 31 incomplete projects in PHE department wherein capital of ₹1,670.27 crore was blocked. However, this year the department did not furnish the information despite requests (July 2024 - October 2024).

Delay in completion of projects resulted in cost overrun of ₹161.44 crore in Public Works Department in four projects but resulted in cost reduction by ₹102.02 crore in case of Urban

²⁶ Economic Services Sector mainly comprises of Loans for Power Projects (₹35,023 crore), Loans to Petro chemical industries (₹1,852 crore) and Loans for Co-operation (₹1,474 crore).

²⁷ Interest received from Energy Sector was ₹3,968.08 crore in 2022-23, which decreased to ₹1,456.31 crore in 2023-24.

Administration and Development in 20 projects which resulted in net cost overrun of ₹59.42 crore in 24 projects, besides delaying the benefits envisaged from these incomplete projects.

Effective steps need to be taken to complete all these above projects without further delay to avoid cost overruns.

2.10.5 Availability of resources for Public Private Partnership Projects

Public Private Partnership (PPP) is an arrangement between the Government or statutory entity and a private sector entity, to provide a framework that enables them to work together to meet the rising demand of the public for infrastructure development.

Audit noted that out of 200 PPP projects (project cost of ₹33,306.37 crore) initiated as of March 2024, 147 projects (73.50 per cent) were completed at a cost of ₹14,668.47 crore, while seven projects (3.50 per cent) costing ₹4,043.51 crore were in progress and 46 projects (23.00 per cent) costing ₹14,594.39 crore were in the pipeline and under bidding. Details are given in **Table 2.27** below:

Table 2.27: Status of PPP projects under various Departments as on 31 March 2024

(₹ in crore)

Sl. No.	Department	Total Projects		Under Planning /Pipeline		Under bidding		Under implementation/ construction		Projects completed	
		No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
1	Commerce, Industries and Employment	3	176.48	0	0.00	0	0.00	0	0.00	3	176.48
2	Energy	3	382.70	0	0.00	0	0.00	0	0.00	3	382.70
3	Farmers Welfare and Agriculture Development	1	138.50	0	0.00	0	0.00	0	0.00	1	138.50
4	Food, Civil Supplies and Consumer Protection	2	374.92	0	0.00	1	125.00	0	0.00	1	249.92
5	Forest	4	196.68	1	130.00	1	50.00	1	15.68	1	1.00
6	Housing and Environment	3	47.00	0	0.00	0	0.00	0	0.00	3	47.00
7	Medical Education	2	105.73	2	105.73	0	0.00	0	0.00	0	0.00
8	Public Health and Family Welfare	1	67.00	0	0.00	0	0.00	0	0.00	1	67.00
9	Public Works	142	26,869.46	14	10,381.37	1	1,297.00	1	2,982.00	126	12,209.09
10	Sports and Youth Welfare	1	900.00	0	0.00	0	0.00	1	900.00	0	0.00
11	Tourism	7	84.22	4	49.22	1	15.00	0	0.00	2	20.00
12	Transport	1	1,094.00	0	0.00	0	0.00	0	0.00	1	1,094.00
13	Urban Development	30	2,869.68	20	2,427.13	1	13.94	4	145.83	5	282.78
Total		200	33,306.37	41	13,093.45	5	1,500.94	7	4,043.51	147	14,668.47

Source: Information provided by Directorate of Institutional Finance, M.P., Bhopal

2.10.6 Expenditure priorities

Enhancing human development levels requires the State to step up its expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below

the respective national average. The higher the ratio of these components to total expenditure, the quality of expenditure is considered to be better.

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2019-20 to 2023-24 are analysed in **Table 2.28** below:

Table 2.28: Fiscal priority of the State in 2019-20 and 2023-24

(in per cent)

Fiscal Priority (percentage to GSDP)	TE/ GSDP	DE/TE	SSE/TE	ESE/TE	CE/TE	Education/ TE	Health & FW/TE
General Category States Average (Ratio) 2019-20	15.88	66.58	37.04	29.54	14.02	15.79	5.25
Madhya Pradesh's (Ratio) 2019-20	19.47	74.15	39.58	34.57	16.18	16.55	5.30
General Category States Average (Ratio) 2023-24	15.66	67.93	37.92	30.01	16.50	14.36	5.71
Madhya Pradesh's (Ratio) 2023-24	20.46	73.98	41.21	32.78	20.56	14.35	5.84

TE: Total Expenditure; DE: Development Expenditure; SSE: Social Services Expenditure; ESE: Economic Services Expenditure; CE: Capital Expenditure; GSDP: Gross State Domestic Product.

Source: Information provided by Economic Advisor

As can be seen from the above table, allocation to all the above sectors was higher in Madhya Pradesh during 2019-20 and 2023-24 as compared to the average allocation to these sectors by the General Category States during these years. Overall, the fiscal priority of Madhya Pradesh is in line with that of the General Category States (Average), both during 2019-20 as well as 2023-24.

2.10.7 Object Head wise expenditure

Finance Accounts depict transactions only up to the Minor Head level. Therefore, a drill down view of budgetary allocation (above ₹1,000 crore) and extent of expenditure incurred on the actual items at the Object Head Level is given in **Table 2.29** below:

Table 2.29: Object Head-wise expenditure vis-à-vis budget authorisation during 2023-24

(₹ in crore)

Object Head	Budget	Expenditure	Utilisation percentage
11-Salaries	49,102.74	47,553.36	96.84
12-Wages	2,689.69	2,695.33	100.21
13-Pension and Pensionary benefits	18,629.58	18,098.22	97.15
15- Social Security Pension	2,900.28	2,895.17	99.82
19-Salary of works charged contingent employee	1,232.70	877.99	71.22
22-Office Expenses	1,538.46	1,452.02	94.38
31-Payment for Professional Services	5,230.49	4,882.79	93.35
33-Maintenance	3,237.37	2,651.33	81.90
34-Material and Supplies	2,630.34	2,417.14	91.89
41-Stipend and Scholarship	3,375.84	3,092.11	91.60
42-Grants-in-aid	81,940.05	79,417.45	96.92
43-Contributions	4,427.90	3,904.13	88.17

Object Head	Budget	Expenditure	Utilisation percentage
44-Subsidies	23,818.75	20,377.30	85.55
45-Grants-in-Aid for creation of capital assets	1,020.79	823.82	80.70
46-Grants-in-Aid conditional	1,849.80	1,751.75	94.70
51- Other Charges	2,288.33	745.65	32.58
52- Payment of Interest/Dividend	24,795.91	23,306.81	93.99
63- Machinery	1,122.94	697.80	62.14
64-Major Works	57,190.05	49,544.00	86.63
65-Investment	17,403.37	3,709.26	21.31
66-Loan Repayment	24,906.41	21,645.84	86.91
67- Loans and Advances	3,121.34	870.89	27.90
73-Inter Account Transfer	7,522.51	5,912.69	78.60
Total	3,41,975.64	2,99,322.85	87.53

Source: Finance Accounts and VLC data 2023-24

As can be seen from the above Table, out of a total budgetary allocation of ₹3,41,975.64 crore on the above Object Heads, the actual expenditure during 2023-24 was ₹2,99,322.85 crore (87.53 *per cent*). Out of the 23 Objects Heads mentioned above, five Object Heads (11-Salaries, 12-Wages, 13-Pension and Pensionary benefits, 15-Social Security Pension and 42-Grants-in-aid) together utilised more than 95 *per cent* of their allocation.

2.11 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc.*, which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

2.11.1 Net Public Account Balances

Component-wise net balances in the Public Account of the State as of end of March 2024 are given in **Table 2.30** below:

Table 2.30: Component-wise net balances in Public Account as on 31 March 2024

(₹in crore)						
Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
I. Small Savings, Provident Fund, etc.	National Small Savings Fund, State Provident Funds and Other Accounts	19,033.74	19,894.09	19,310.64	18,019.74	16,976.37
J. Reserve Funds	(a) Reserve Funds bearing Interest	5,199.92	5,684.40	7,997.82	8,963.55	13,168.37
	(b) Reserve Funds not bearing Interest	6,699.66	10,144.49	12,363.12	14,032.37	13,428.99
Total		11,899.58	15,828.89	20,360.94	22,995.92	26,597.36
K. Deposits and Advances	(a) Deposits bearing Interest	(-)44.45	(-)66.79	(-)94.80	204.43	288.26
	(b) Deposits not bearing Interest	18,853.92	20,400.20	19,276.88	21,506.83	20,256.28
	(c) Advances	(-)3.48	(-)3.48	(-)3.48	(-)3.49	(-)3.50

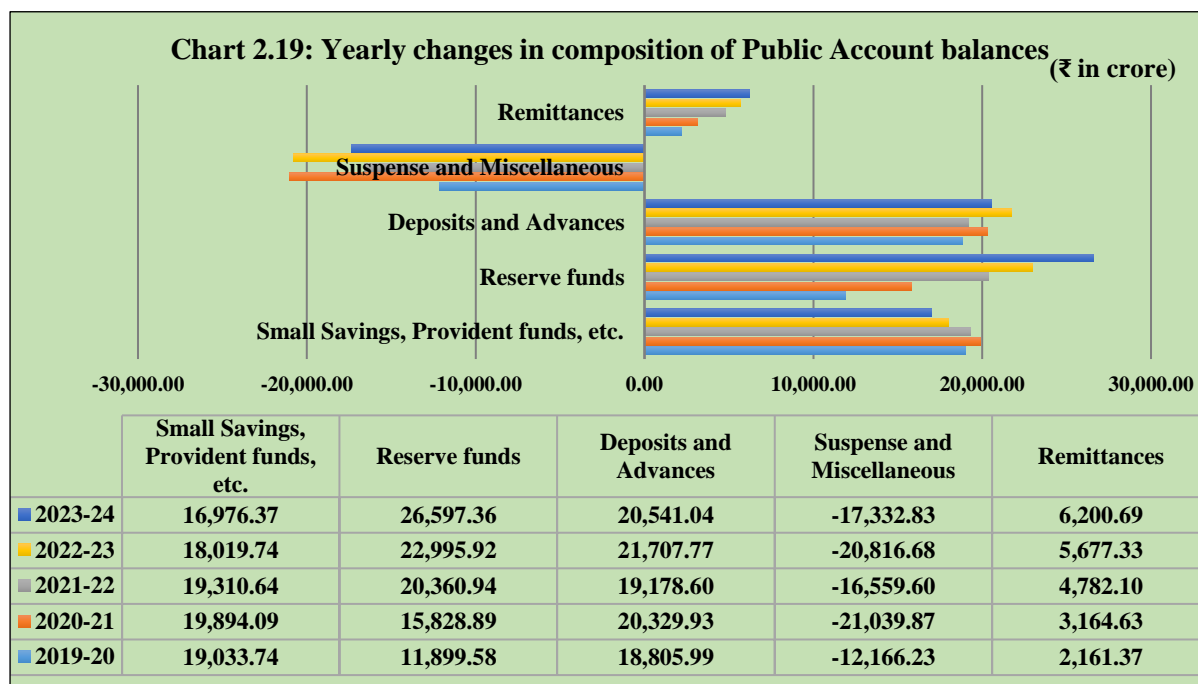
Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
Total		18,805.99	20,329.93	19,178.60	21,707.77	20,541.04
L. Suspense and Miscellaneous	(b) Suspense	(-)1,391.42	(-)862.43	251.45	573.27	514.28
	(c) Other Accounts	(-)10,774.66	(-)20,177.29	(-)16,810.90	(-)21,389.80	(-)17,846.96
	(d) Accounts with Governments of Foreign Countries	(-)0.15	(-)0.15	(-)0.15	(-)0.15	(-)0.15
	(e) Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total		(-)12,166.23	(-)21,039.87	(-)16,559.60	(-)20,816.68	(-)17,332.83
M. Remittances	(a) Money Orders and other Remittances	2,855.74	3,820.37	5,499.15	6,402.02	7,198.98
	(b) Inter-Governmental Adjustment Account	(-)694.37	(-)655.74	(-)717.05	(-)724.69	(-)998.29
Total		2,161.37	3,164.63	4,782.10	5,677.33	6,200.69
Grand Total		39,734.45	38,177.67	47,072.68	47,584.08	52,982.63

Source: Finance Accounts of respective years

Note: +ve figures denotes debit balance and -ve figures denotes credit balance

Total Component-wise net balances in Public Account as on 31 March of the respective years increased progressively by 33.34 *per cent* in 2019-24. The net balances in Public Account increased by ₹5,398.55 crore in 2023-24 over the previous year.

The yearly changes in composition of balances in Public Account over the five-year period 2019-24 are given in **Chart 2.19**:



Source: Finance Accounts of respective years

2.11.2 Reserve Funds

Reserve Funds are created for specific and well-defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund of India or the State or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

Details of Reserve funds are available in Statements 21 and 22 of the Finance Accounts. There were three interest bearing funds and five Reserve Funds not bearing interest as on 31 March 2024. The fund balances lying in these Reserve Funds as on 31 March 2024 are given in **Table 2.31:**

Table 2.31: Details of Reserve Funds**(₹ in crore)**

SI. No.	Name of Reserve Funds	Balance as on 31 March 2024
A	Reserve Funds bearing Interest	13,168.37
1	State Disaster Response Fund	3,224.07
2	State Compensatory Afforestation Fund	9,409.09
3	State Disaster Mitigation Fund	535.21
B	Reserve Funds not bearing Interest	13,428.99
1	Famine Relief Fund	5.93
2	Depreciation/Renewal Reserve Fund	5.04
3	Revenue Reserve Funds	24.09
4	Development and Welfare Funds	13,151.22
5	General and Other Reserve Funds	242.71
	Grand Total	26,597.36

Source: Finance Accounts 2023-24

2.11.2.1 State Disaster Response Fund

The State commenced operation of the “State Disaster Response Fund” in 2010-11 as recommended by the XIII Finance Commission. In terms of the guidelines and as per recommendation of XIV Finance Commission, the Central and State Governments are required to contribute to the State Disaster Response Fund in the proportion of 75:25. The contribution is to be transferred to Public Account under Major Head 8121 and the expenditure during the year is incurred by operating Major Head 2245. In terms of guidelines, in case of severe calamities, where requirement falls short of the balance in the SDRF, the Central Government may provide immediate relief from the National Disaster Relief Fund (NDRF).

During the year 2023-24, the State Government received ₹1,605.60 crore as Central Government’s share. The State Government’s share during the year was ₹535.20 crore. The State Government transferred ₹2,166.45 crore (Central share ₹1,605.60 crore, State share ₹535.20 crore of SDRF and Interest ₹25.65 crore) to the Fund under Major Head 8121-122 SDRF.

Details of expenditure charged to State Disaster Response Fund is given below in **Table 2.32:**

Table 2.32: Details of expenditure charged to SDRF**(₹ in crore)**

Major Head of Account	Sub-Major Head of Account	Minor Head of Account	Amount
2245-Relief on Account of Natural Calamities	01-Drought	101-Gratuitous Relief	15.63
		102-Drinking Water Supply	1.03
	02-Floods,	101-Gratuitous Relief	525.76

Major Head of Account	Sub-Major Head of Account	Minor Head of Account	Amount
	Cyclones, etc.		
	05-State Disaster Response Fund	101-Transfer to Reserve Funds and Deposit Accounts- State Disaster Response Fund	2,140.80 ²⁸
		901- Deduct- Account met from State Disaster Response Fund	-767.89 ²⁹
	80-General	001-Direction and Administration	2.19
		102-Management to Natural Disaster, Contingency Plans in disaster prone areas	440.69
		103-Assistance to State from National Disaster Response Fund	--
		800-Other Expenditure	219.30
Total			2,577.51

Source: Finance Accounts 2023-24

2.11.2.2 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund (GRF) in 2005-06 pursuant to the recommendation of XII Finance Commission. As per the guidelines of GRF, the Fund is required to be credited by the State Government with guarantee fees realised in the preceding year along with a matching contribution. This is however not in accordance with the guidelines of RBI, based on the Report of Committee of State Finance Secretaries, wherein the creation of the GRF is to be preceded by risk weighting of guarantees. Further, the State Government is required to contribute a minimum of one *per cent* of outstanding guarantees at the time of the creation of the fund and thereafter contribute a minimum of 0.50 *per cent* every year to achieve a minimum level of three *per cent* in the next five years. The right size of the Fund may be a minimum of three *per cent* of the outstanding guarantees of previous year.

As on 31 March 2024, the outstanding guarantees of ₹45,551.09 crore which is 22.33 *per cent* of the State Revenue Receipts (₹2,03,986.19 crore) of the year 2022-23 and are within the limits prescribed.

During 2023-24, GoMP transferred only ₹36.58 crore as against ₹73.16 crore to the Fund. The total Fund accumulation was ₹1,087.74 crore as on 31 March 2024 (as against ₹1,051.16 crore on 31 March 2023). Short Contribution of ₹36.58 crore resulted in understatement of Revenue Expenditure during 2023-24.

2.12 Funds outside Consolidated Fund/Public Account of the State and dedicated Funds

Article 266 (1) of the Constitution of India subject to the provisions of Article 267, provides that all revenues received by the Government of a State, all loans raised by that Government

²⁸ Central share of ₹1,60,560.00 lakh and State share of ₹53,520.00 lakh (total ₹2,14,080.00 lakh) was transferred from Major Head 2245-05-101 'Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund' (Statement no. 21 of Finance Accounts).

²⁹ Amount recouped from Major Head 8121-122- State Disaster Response Fund (Statement no. 21 of Finance Accounts).

by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled “the Consolidated Fund of the State”. Article 266(2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the public account of the State, as the case may be.

The State Government imposed Cess for meeting expenditure for specific purposes. During audit, no such cases were noticed where the cess is kept outside the Consolidated Fund/ Public Account of the State.

2.12.1 Energy Development Cess

Every Generating Company shall pay to the State Government at the prescribed time and in the prescribed manner an energy development cess at the rate of fifteen paise per unit on the total units of electrical energy sold or supplied to a distribution license or consumer in the State of Madhya Pradesh or consumed by itself or its employees during the prescribed period. The Energy Development Cess collected in the previous year must be transferred into the fund in the following year, i.e. the collected cess is to be deposited into the MH 8229-110-Electricity Development Funds under the Public Account.

During the year 2023-24, an amount of ₹780.78 crore was transferred to the Electricity Development fund by the State Government as against the total cess of ₹710.29 crore collected during 2022-23. There was excess remittance of cess by ₹70.49 crore, which resulted in understatement of Revenue Surplus and overstatement of Fiscal Deficit by the same amount.

Further, during the year 2023-24, the Government collected ₹833.34 crore as Energy Development Cess.

2.12.2 Setting up of Sinking Fund for amortization of all loans

The XII Finance Commission in Para No. 12.59 of its Report 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 (CSF), a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account liabilities) at the end of the previous year.

We observed that the Sinking Fund was not set-up by the State Government as of October 2024.

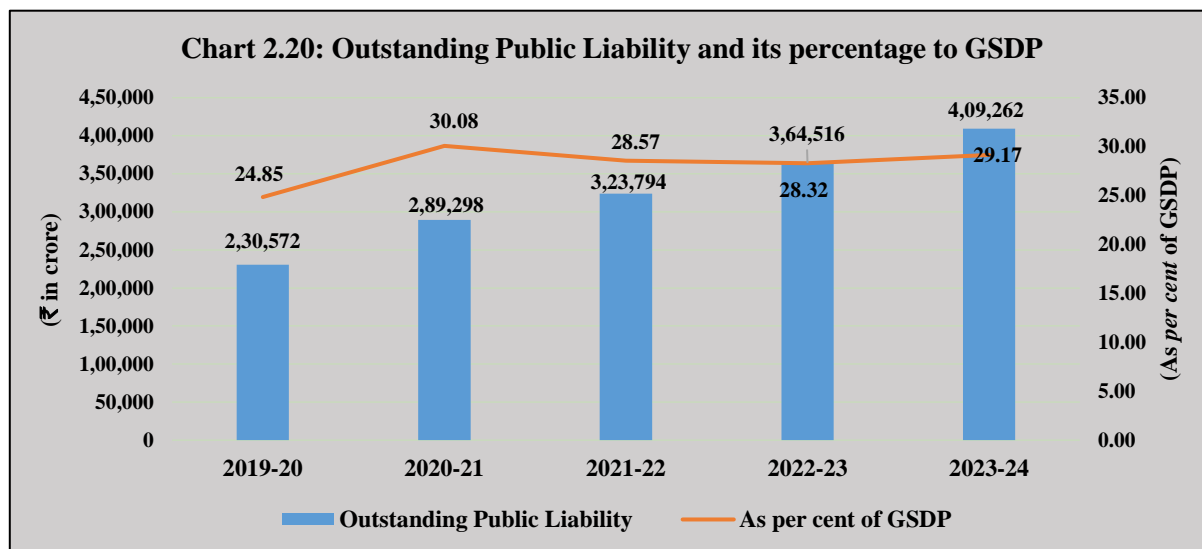
2.13 Public Liability Management

Management of public liability is the process of establishing and executing a strategy for managing the Government’s liabilities in order to raise the required amount of funding, achieve its risk and cost objectives, and meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

The total outstanding liability includes back-to-back loan of ₹11,553 crore (₹4,542 crore for 2020-21 and ₹7,011 crore for 2021-22) provided as debt receipt without repayment liability by the Central Government as compensation *in lieu* of shortfall in GST. As such, the same

has been excluded during calculation of ratio of Debt to GSDP and average interest rate on Debt.

Outstanding liability of the State along with its percentage to GSDP for the years 2019-20 to 2023-24 is depicted in **Chart 2.20**.



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

2.13.1 Liability Profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (Market Loans, Ways and Means advances from RBI, Special Securities issued to National Small Savings Fund of Central Government Compensation and other Bonds, Loans from Financial Institutions) and Loans and Advances from Central Government and Public Accounts Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2019-20 are presented in the **Table 2.33** below:

Table 2.33: Component-wise liability trends

	(₹ in crore)				
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Outstanding Total Liability	2,30,572	2,89,298	3,23,794	3,64,516	4,09,262
Public Debt	1,80,829	2,33,242	2,64,364	3,01,226	3,44,770
Internal Debt	1,59,793	2,02,719	2,23,013	2,51,428	2,82,516
Loans from GoI	21,036	30,523	41,351	49,798	62,254
Liabilities on Public Account	49,743	56,056	58,854	62,726	64,118
Small Savings Provident Funds etc.	19,034	19,894	19,311	18,020	16,976
Reserve Funds bearing interest	5,200	5,684	7,998	8,964	13,168
Reserve Funds not bearing interest	6,700	10,144	12,363	14,032	13,429
Deposits bearing interest	(-)44	(-)67	(-)95	204	288
Deposits not bearing interest	18,854	20,400	19,277	21,507	20,256
Off Budget borrowing	-	-	576	564	374
Rate of growth of Overall Outstanding liability (percentage)	18.66	25.47	11.92	12.58	12.28
Gross State Domestic Product (GSDP)	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327
Liabilities/GSDP (per cent)	24.85	30.08	28.57	28.32	29.17
Borrowings and Other Liabilities					
Total Receipts	85,613	1,37,196	88,536	1,19,552	1,24,741
Total Repayments	49,351	78,470	54,616	78,818	79,805

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Net fund available	36,262	58,726	33,920	40,734	44,936
Repayments/Receipts (<i>per cent</i>)	57.64	57.20	61.69	65.93	63.98

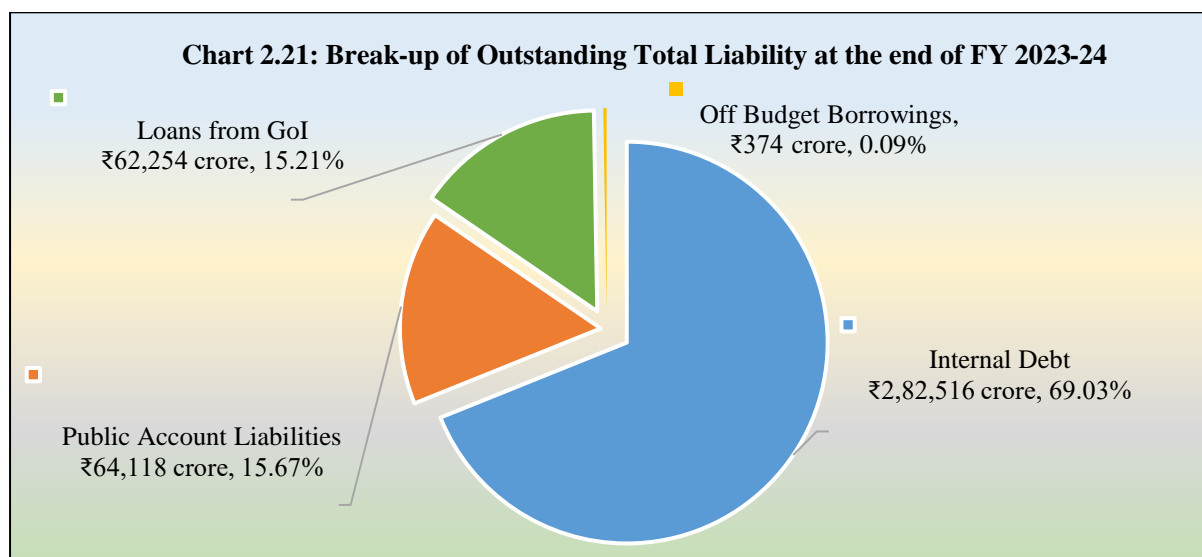
Source: Finance Accounts of respective years

Note: As per the information furnished by the department, the cumulative Off-budget borrowing upto 2023-24 was ₹3,261 crore. However, they did not furnish year wise Off-budget borrowings for 2019-20 and 2020-21 due to which only last three year's figures are considered for calculation of outstanding liability.

The total liabilities of the State Government have been continuously on the rise as it increased by 77.50 *per cent* from ₹2,30,572 crore in 2019-20 to ₹4,09,262 crore in 2023-24. Public debt increased by ₹43,544 crore (14.46 *per cent*) over the previous year. The amount of total outstanding liability shown above included off-budget borrowing of ₹1,514 crore and back-to-back loan of ₹11,553 crore provided as compensation *in lieu of* shortfall in GST as debt receipt to the State Government (without repayment liability).

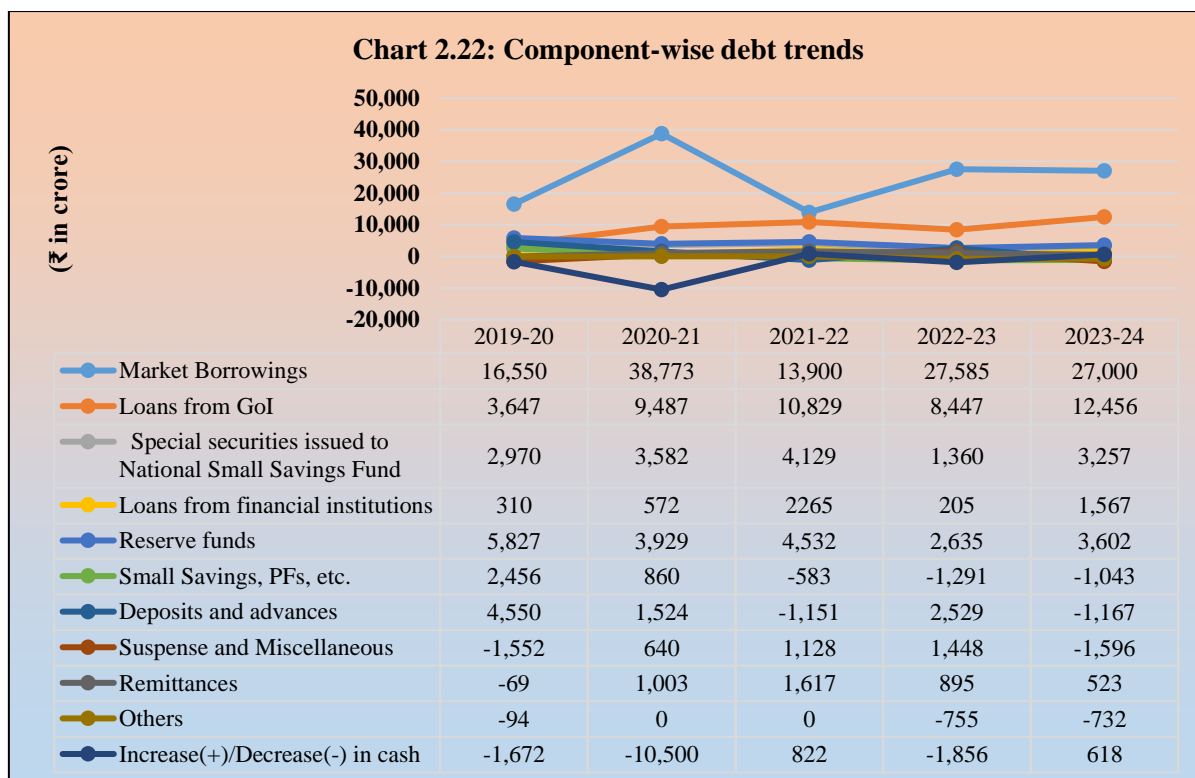
Liabilities on Public Account increased by ₹14,375 crore (28.90 *per cent*) during the period 2019-24. Major increase was under 'Reserve Funds bearing Interest' (₹7,968 crore) and 'Reserve Funds not bearing Interest' (₹6,729 crore).

Break-up of outstanding total liabilities at the end of 2023-24 as shown in **Chart 2.21**:

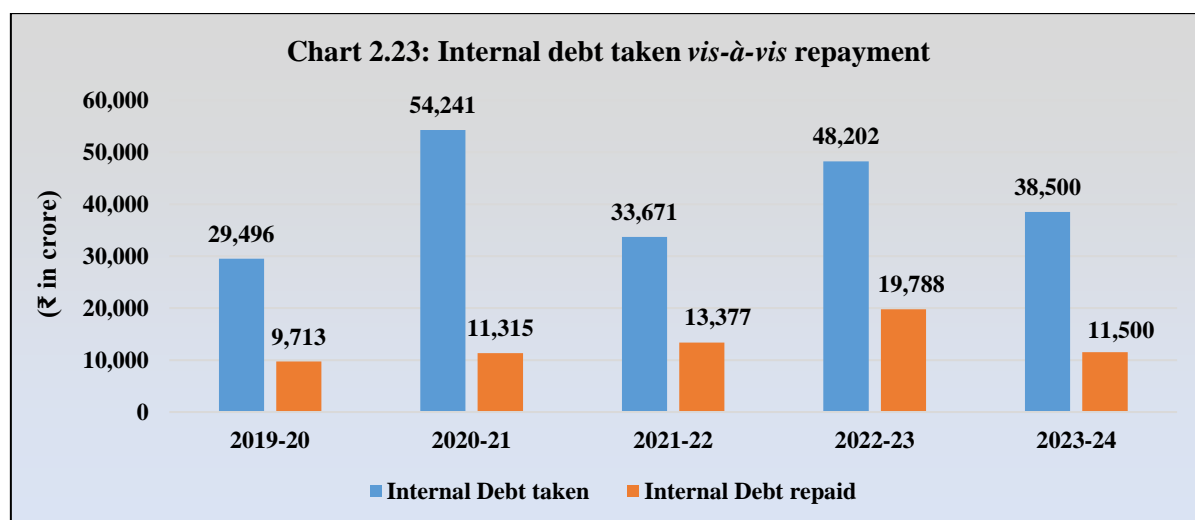


Source: Finance Accounts 2023-24

Chart 2.22 below shows financing pattern of Fiscal Deficit during the last five years while **Chart 2.23** depicts Internal Debt taken by the State Government and repayment for the same period.



Source: Finance Accounts of respective years



Source: Finance Accounts of respective years

Internal debt of the State Government increased by ₹1,22,723 crore (76.80 per cent) from ₹1,59,793 crore in 2019-20 to ₹2,82,516 crore in 2023-24.

2.13.1.1 Components of Fiscal Deficit and its Financing Pattern

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 2.34**:

Table 2.34: Components of Fiscal Deficit and its financing pattern

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Fiscal Deficit (-)/Surplus (+) (FD/GSDP)	(-)32,970 (3.55)	(-)49,870 (5.27)	(-)37,487 (3.43)	(-)41,202 (3.31)	(-)44,485 (3.26)
Composition of Fiscal Deficit/Surplus					
1 Revenue Deficit (-) /Surplus(+)	(-)2,801	(-)18,356	4,815	4,091	12,487.78
2 Net Capital Outlay	(-)29,228	(-)30,342	(-)39,135	(-)44,392	(-)56,534.81
3 Net Loans and Advances	(-)941	(-)1,172	(-)3,167	(-)902	(-)437.72
Financing Pattern of Fiscal Deficit					
1 Market Borrowings	16,550	38,773	13,900	27,585	27,000
2 Loans from GoI	3,647	9,487	10,829	8,447	12,456
3 Special Securities issued to NSSF	2,970	3,582	4,129	1,360	3,257
4 Loans from Financial Institutions	310	572	2,265	205	1,567
5 Reserve Funds	5,827	3,929	4,532	2,635	3,602
6 Small Savings, PF, etc.	2,456	860	(-)583	(-)1,291	(-)1,043
7 Deposits and Advances	4,550	1,524	(-)1,151	2,529	(-)1,167
8 Suspense and Miscellaneous	(-)1,552	640	1,128	1,448	(-)1,596
9 Remittances	(-)69	1,003	1,617	895	523
10 Others ³⁰	(-)47	0	0	(-)755	(-)732
11 Increase (+)/Decrease (-) in cash	(-)1,672	(-)10,500	822	(-)1,856	618
12 Gross Fiscal Deficit	32,970	49,870	37,487	41,202	44,485

Source: Finance Accounts of respective years

It can be seen from the above Table that Revenue surplus increased by ₹8,397 crore (205.26 per cent) and Fiscal Deficit increased by 7.97 per cent during 2023-24 over the previous year.

Receipts and Disbursements under different components financing the Fiscal Deficit are shown in **Table 2.35**:

Table 2.35: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

Sl. No.	Particulars	Receipts	Disbursements	Net
1	Market Borrowings	38,500.00	11,500.00	27,000.00
2	Loans from GoI	15,071.63	2,615.25	12,456.38
3	Special Securities Issued to NSSF	8,010.50	4,753.91	3,256.59
4	Loans from Financial Institutions	3,597.89	2,030.56	1,567.33
5	Small Savings, PF, etc.	3,952.49	4,995.85	(-)1,043.36
6	Deposits and Advances	46,053.32	47,220.06	(-)1,166.74
7	Suspense and miscellaneous ³¹	2,04,758.76	2,06,355.01	(-)1,596.25
8	Remittances	28,210.99	27,687.64	523.35
9	Reserve Funds	9,554.78	5,953.35	3,601.44
10	Others	19.01	750.77 ³²	(-)731.76
11	Increase (+)/Decrease (-) in cash	19,151.56	18,533.79	617.77
12	Gross Fiscal Deficit	3,76,880.93	3,32,396.18	44,484.75

Source: Finance Accounts 2023-24

³⁰ Transactions under the Contingency Fund and Investment and Bonds.³¹ Break up of the Suspense and Miscellaneous

(₹ in crore)

658: Suspense Account (Net)	(-) 58.99
8670: Cheques and Bills (Net)	(-) 1,536.26
8679: Accounts with Governments of Other Countries	0.00
8680: Miscellaneous Government Accounts	(-) 1.00

³² Including non-Recoupment of ₹15 crore in the Contingency Fund.

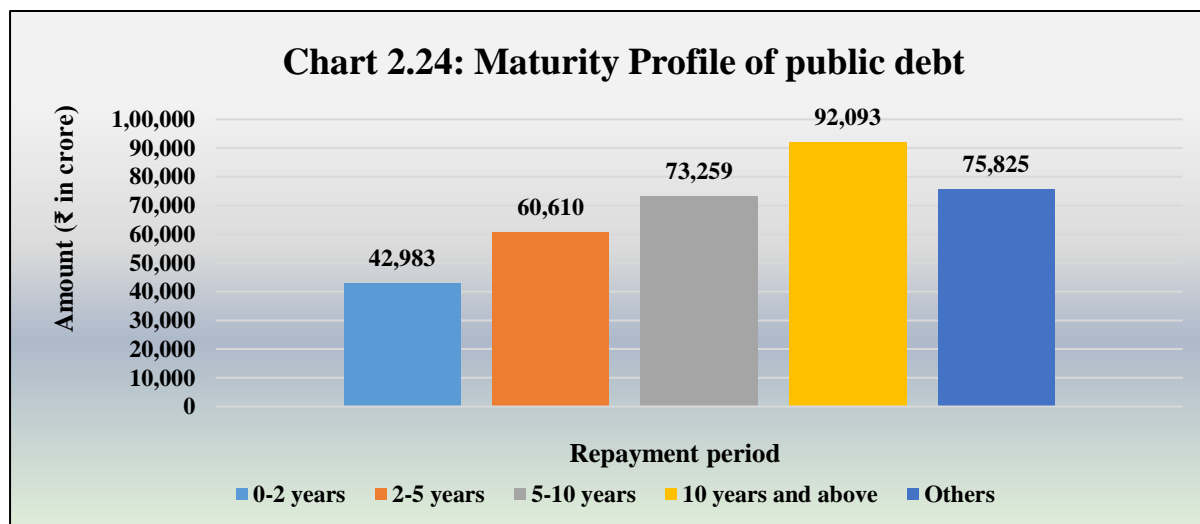
2.13.2 Debt Profile: Maturity and Repayment

The details of public debt and its maturity profile are given in **Table 2.36** and **Chart 2.24** below.

Table 2.36: Maturity Profile of Public Debt

Year of Maturity	Maturity Profile	Amount			(₹ in crore)
		Internal Debt	Loans and Advances from GoI	Total	Per cent of total Public Debt
By 2025-26	0-2 year	42,512.34	470.20	42,982.54	12.47
Between 2025-26 and 2028-29	2-5 years	60,201.42	408.36	60,609.78	17.58
Between 2028-29 and 2033-34	5-10 years	72,934.37	324.82	73,259.19	21.25
2033-34 onwards	Above 10 years	92,043.84	49.30	92,093.14	26.71
Other (Under reconciliation with the State Government/ Loan repayment details awaited)		14,823.55	61,001.63	75,825.18	21.99
Total		2,82,515.52	62,254.31	3,44,769.83	-

Source: Finance Accounts 2023-24



Source: Finance Accounts 2023-24

The maturity profile of outstanding stock of public debt as on 31 March 2024 indicates that out of the outstanding public debt of ₹3,44,769.83 crore, 51.30 *per cent* (₹1,76,851.51 crore) is payable within the next 10 years while the remaining 48.70 *per cent* (₹1,67,918.32 crore) is in the maturity bracket of more than 10 years. Of the total outstanding public debt, internal debt consisting of market borrowings, compensation & other bonds, loans from financial institutions and special securities issued to National Small Savings Fund of Central Government constituted 81.94 *per cent* (₹2,82,515.52 crore).

The details of actual pay-out *vis-à-vis* that was indicated in our earlier reports of 2022-23 and 2023-24 are tabulated below in **Table 2.37**:

Table 2.37: Pay out of Public Debt

(₹ in crore)			
Year	Outstanding Debt as on 31 March	Indicative payment	Actual repayment
2022-23	3,01,225.53	18,430.25	22,006.24
2023-24	3,44,769.83	17,625.31	21,635.72

Source: Finance Accounts of respective years

2.13.3 Repayment of Market borrowings and Interest

The borrowings of State Government are governed by Article 293 of the Constitution of India. The State Government takes loans/borrows from the market for implementation of various State Plan programmes, and fulfilment of fiscal liabilities.

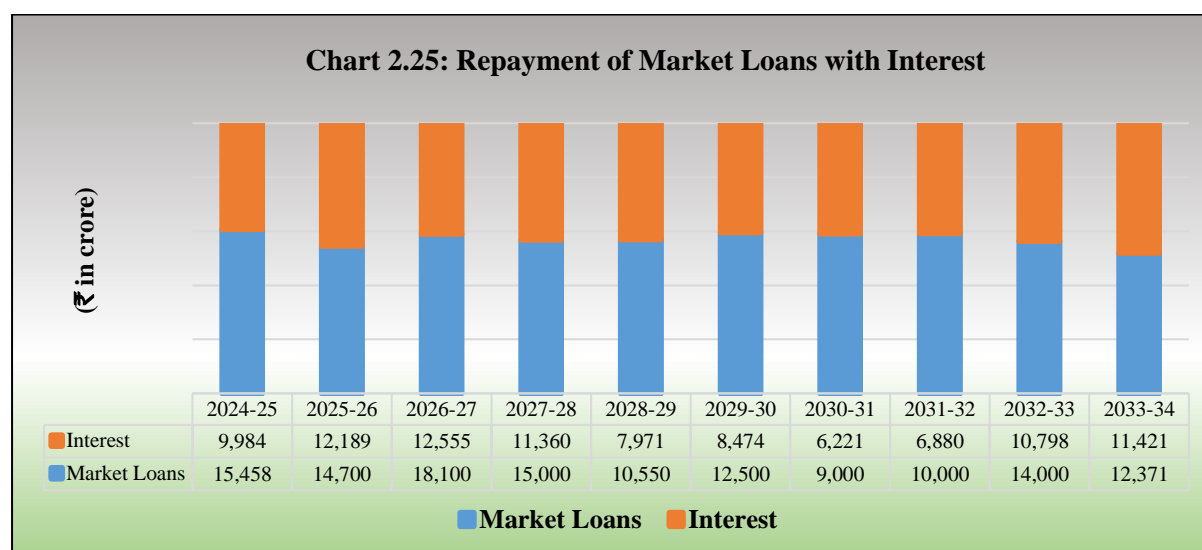
As per Finance Accounts, the repayment schedule of Market Loans with interest on these loans for the years 2024-25 onwards is depicted below in **Table 2.38** and **Chart 2.25**.

Table 2.38: Repayment of Market Loans and Interest

(₹ in crore)				
Year	Outstanding Market Loans	Market Loans	Interest to be paid	Total
Upto 2024-25	2,22,625.39	15,458.00	9,983.52	25,441.52
2025-26	2,07,167.39	14,700.00	12,188.70	26,888.70
2026-27	1,92,467.39	18,100.00	12,555.00	30,655.00
2027-28	1,74,367.39	15,000.00	11,360.00	26,360.00
2028-29	1,59,367.39	10,550.00	7,970.93	18,520.93
2029-30	1,48,817.39	12,500.00	8,474.10	20,974.10
2030-31	1,36,317.39	9,000.00	6,220.50	15,220.50
2031-32	1,27,317.39	10,000.00	6,880.00	16,880.00
2032-33	1,17,317.39	14,000.00	10,798.40	24,798.40
2033-34	1,03,317.39	12,371.00	11,421.32	23,792.32
Total		1,31,679.00	97,852.47	2,29,531.47

Source: Finance Accounts 2023-24 and Interest worked out by O/o AG (A&E)-I, Madhya Pradesh

Note: Interest is calculated on the total outstanding liability as of March of the previous financial year. The total outstanding liability as of March 2024 was ₹2,22,625.39 crore. Future interest has been calculated on reducing balance as per repayment schedule.



Source: Finance Accounts 2023-24 and Interest worked out by O/o AG (A&E)-I, Madhya Pradesh

As can be seen from above table and chart the State Government will have to repay a total of ₹2,29,531.47 crore, which includes ₹1,31,679.00 crore of Market Loans and interest payment of ₹97,852.47 crore, by 2033-34.

2.13.4 Payment of previous year's liabilities from next year's budget

As per Rule 13 of Madhya Pradesh Financial Code, delay in the payment of money indisputably due by Government is contrary to all rules and budgetary principles and should be avoided. Rule 14 envisage that all charges incurred must be paid at once, and under no circumstances may they be allowed to be accumulated to be paid from the appropriation of another year. If possible, expenditure should be postponed till the preparation of a new budget has given the opportunity for making provision, and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the appropriation of another year.

During audit of records of the Executive Engineer, Light Machinery and Electromechanics Division, Water Resources Division, Narmadapuram, Narsinghpur and Gwalior, it was noticed that an amount of ₹3.40 crore was pending for payment to contractors for the period from one to 10 years.

On this being pointed out, the Executive Engineers replied that there was shortage of fund in the Budget and payment was done as per the availability of budget, so payments were done accordingly. Payments will be made on the receipt of allotment.

Reply of the EEs is not acceptable because payment of dues amounting to ₹3.40 crore was pending even after the end of the financial year.

2.14 Debt Sustainability Analysis (DSA)

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters; Domar approach and compliance of macro-fiscal parameters to the respective FRBM targets. Debt sustainability indicates the ability of the State to service its debts in future.

Analysis of variations in debt sustainability indicators is given in **Table 2.39**.

Table 2.39: Debt Sustainability: Indicators and Trends

(₹ in crore)						
Sl. No.	Debt Sustainability indicators	2019-20	2020-21	2021-22	2022-23	2023-24
1	Public Debt and Other Liabilities (overall debt) ³³	2,30,572	2,84,756	3,12,241	3,52,963	3,97,709
2	Rate of Growth of Overall Debt (per cent)	17.81	23.50	9.65	13.04	12.68
3	GSDP at current prices	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327
4	GSDP growth (per cent) at current prices	11.82	2.02	15.46	14.05	9.37
5	Overall Debt/GSDP (per cent)	24.85	30.08	28.57	28.32	29.17
6	Maturity profile of all kinds of borrowings (including					

³³ Includes public debt and other liabilities, Off Budget Borrowings but excludes back-to-back loan of ₹4,542 crore in 2020-21 and ₹7,011.17 crore in 2021-22 which was provided by GoI to the State in lieu of GST compensation.

Sl. No.	Debt Sustainability indicators	2019-20	2020-21	2021-22	2022-23	2023-24
	liabilities under Public Accounts, if any)					
6a	0-2 years	19,761.16	26,239.79	34,470.75	38,865.84	42,982.54
6b	2-5 years	33,562.60	50,859.14	59,761.31	63,307.46	60,609.78
6c	5-10 years	79,108.75	79,983.42	73,500.90	69,538.48	73,259.19
6d	Over 10 years	48,396.20	76,159.56	96,631.49	1,29,513.75	1,67,918.32
7	Repayment to Gross Borrowings (<i>per cent</i>)	21.40	4.48	17.50	22.33	20.07
8	Net borrowings available as a percentage of Gross Borrowings	78.60	95.52	82.51	77.67	79.93
9	Interest payments on Overall Debt	14,216.52	15,917.87	18,445.91	19,453.27	23,098.41
10	Effective rate of interest on Overall Debt (<i>per cent</i>)	7.50	6.33	6.95	6.65	7.12
11	Interest payment to Revenue Receipts (<i>per cent</i>)	9.63	10.87	9.92	9.54	9.87
12	Revenue Deficit/Surplus	-2,800.95	-18,356.22	4,814.55	4,090.93	12,487.78
13	Revenue Receipt	1,47,643	1,46,377	1,85,876	2,03,986	2,34,026
14	Revenue Expenditure	1,50,444.30	1,64,733.01	1,81,061.30	1,99,895.26	2,21,538.26
15	Primary Revenue Balance (PRB) (12-13+9)	11,415.22	-2,438.14	23,260.61	23,544.01	35,586.15
16	Fiscal Deficit	-32,970	-49,870	-37,487	-41,202	-44,485
17	Primary Balance (PB) (15+9)	-18,753.48	-33,952.13	-19,041.09	-21,748.73	-21,386.59
18	PB/GSDP (<i>per cent</i>)	-2.02	-3.59	-1.74	-1.74	-1.57
19	Difference between RoI and effective rate of interest on Overall Debt	3.51	0.28	81.75	194.77	55.30
20	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	NIL	NIL	NIL	NIL	NIL
21	Debt Stabilisation (Quantum spread + Primary balance)	-9,907.67	-44,836.85	4,587.57	968.95	-13,708.02
22	Domar Criteria					
a	GSDP (in constant terms)	5,67,525	5,41,016	5,84,470	6,22,908	6,60,363
b	GSDP Growth (in constant terms)	4.64	-4.67	8.03	6.58	6.01
c	Inflation based on Consumer Price Index (<i>per cent</i>)	5.47	6.83	6.45	7.46	4.36
d	Effective Rate of interest	7.50	6.33	6.95	6.65	7.12
e	Real effective rate of interest (Effective rate of interest minus Inflation)	2.03	-0.50	0.50	-0.81	2.76
f	Growth Interest Differential (Real growth minus Real effective rate of interest)	2.61	-4.17	7.53	7.39	3.25

Source: Finance Accounts of the respective years

Effective Rate of Interest: {Interest Payments/ [(Average Outstanding Debt of Previous and Current Financial Year (Excluding Non-Interest Bearing Liabilities)]

Liquidity Management: Amount availed against SDF, WMA and OD

Quantum Spread: Interest Spread*Debt where Interest Spread = (Growth rate of GSDP-Interest Rate)

From the **Table 2.39**, the following issues can be summarised:

- **Debt-to-GSDP ratio:** The stability of the debt is primarily measured through the Debt-to-GSDP ratio. The ratio increased by 0.85 *per cent* from 28.32 in 2022-23 to 29.17 in 2023-24. Overall, the Debt-to-GSDP ratio increased by 4.32 *per cent* during 2019-24. However, it remained within the ceiling limit prescribed by MPFRBM act during the last three years *i.e.*, 2021-22 to 2023-24.
- **Primary balance:** This is measured by difference between fiscal deficit and interest payments. Primary balance was negative (Deficit) throughout the five-year period 2019-24. The negative Primary balances during the five-year period coupled with increasing Debt-GSDP ratio indicates that the debt may become unsustainable in the long run as increased interest servicing may impact Government's ability to incur capital expenditure.
- **Ratio of Interest Payments to Revenue Receipts:** The ratio of interest payments to revenue receipts is also a good measure of debt sustainability. This ratio ranged between 9.54 *per cent* and 10.87 *per cent* during the period 2019-24. This ratio should decline over time so that more resources are left for other productive purposes however, this trend remained stable during 2021-22 to 2023-24 and marginally increased from 9.54 in 2022-23 to 9.87 in 2023-24 increasing trend indicating that state should make effort to decrease this ratio so that debt trajectory continues on a sustainable path.
- **Ratio of Repayments to Gross Borrowings:** Percentage of repayment to gross borrowings decreased from 22.33 *per cent* in 2022-23 to 20.07 *per cent* in 2023-24, which is a positive indicator. However, the Repayments to Public Debt receipts is still high at ₹21,636 crore (33.19 *per cent*), which indicates that substantial amount of the gross borrowings was used for repayment of earlier debt, leaving less fiscal space for application of borrowed funds for creation of capital assets.
- **Maturity Profile of borrowings** captures redemption pressure on the State's debt; higher maturity profile indicates higher redemption pressure at present and lower redemption pressure in future. The repayment percentage of Public Debt within the next 10 years decreased from 73.24 *per cent* (2019-20) to 51.30 *per cent* (2023-24), the trend of decreasing repayment percentage of Public Debt indicates that the redemption pressure of debt from the State was reducing at present. However, the State needs to make a payment profile for other liabilities as well which includes small savings redemption, Provident Funds and Reserve Funds (either bearing interest or not bearing interest), in order to understand its repayment liabilities correctly and make suitable financial planning in subsequent budgets as well.
- **Liquidity Management:** During the period 2019-20 to 2023-24, the GoMP has maintained adequate/prescribed daily cash balance during the period and has not depended on short term Ways and Means Advance (WMAs) from the RBI, which indicates that the State Government had effectively managed its liquidity.
- **Domar model analysis:** Debt Sustainability analysis was carried out based on a study by E.D. Domar (1944). The Domar model states that the necessary premise for ensuring

stability of public indebtedness is that the interest rates for Government borrowings should not exceed the growth rate of GDP/GSDP.

Domar gap (Real growth rate (g) – Real effective rate of interest (r)) remained positive during past five years (2019-24) except Covid-19 year (2020-21). Thus, as per the Domar model analysis of Debt Sustainability, it can be construed that the public debt would converge to a stable level greater than zero.

However, the trends of strong economic growth (expressed as $g-r>0$) by observing Domar gap in the period 2021-22 to 2023-24 cannot be generalised. During this three-year period, the State had a Primary Deficit. Further, during the period 2021-24 a substantial portion (33 to 37 per cent) of the total debt receipts were being used for servicing its debt liabilities, thereby implying that economic growth is not robust enough to service the debt.

2.14.1 Utilisation of borrowed funds

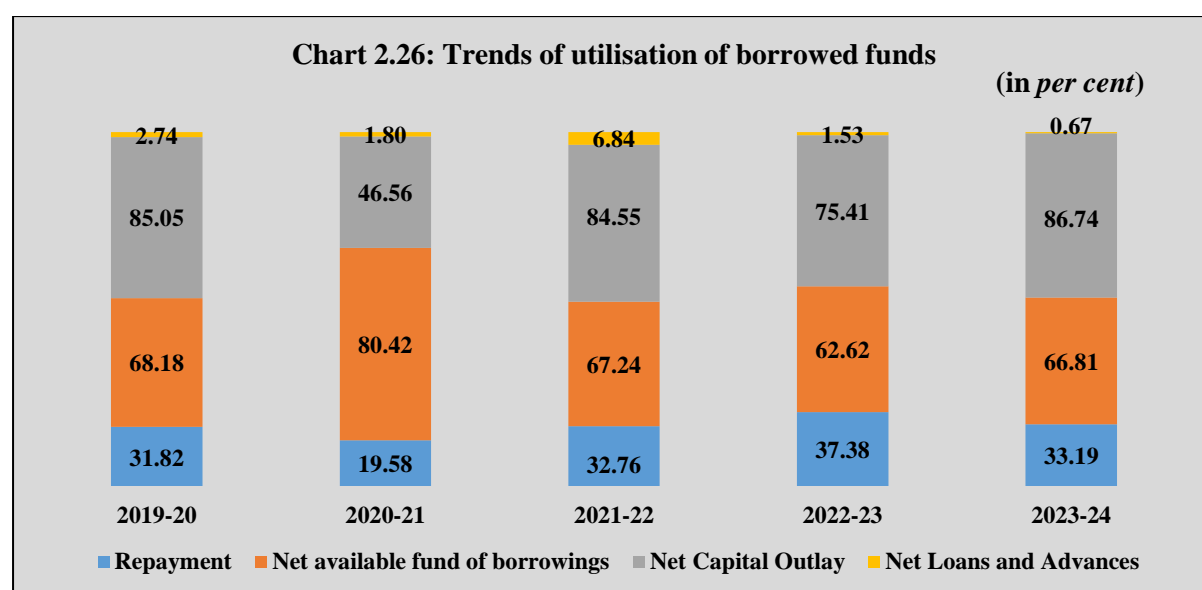
Borrowed funds should ideally be used to fund capital creation and development activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable. Details and trends of utilisation of borrowed funds during 2019-24 are given in **Table 2.40** and **Chart 2.26**:

Table 2.40: Utilisation of borrowed funds

(₹ in crore)

Particular	2019-20	2020-21	2021-22	2022-23	2023-24
Total Borrowings	34,364.41	65,170.50	46,284.98	58,867.32	65,180.02
Repayment of earlier borrowings i.e., Principal (percentage)	10,933.62 (31.82)	12,757.30 (19.58)	15,162.44 (32.76)	22,006.24 (37.38)	21,635.72 (33.19)
Net available fund of borrowings	23,430.79	52,413.20	31,122.54	36,861.08	43,544.30
Net Capital Outlay	29,227.82	30,341.31	39,135.41	44,391.60	56,534.81
Net Loans and Advances	941.30	1,172.00	3,166.52	902.05	437.72
Portion of Revenue Expenditure met out of net available borrowings	NIL	20,899.89	NIL	NIL	NIL

Source: Finance Accounts of the respective years



Source: Finance Accounts of the respective years

It can be seen from the above Table/Chart that the State Government expended 33 *per cent* of its total borrowings towards servicing past debt/liabilities during 2023-24 (average expenditure of 30.95 *per cent* during the last five years), thereby leaving less funds available for incurring Capital Outlay out of the borrowed funds. The percentage of net available fund of borrowings after repaying the debt ranged between 62.62 *per cent* and 80.42 *per cent* during the period from 2019-24, leaving limited funds for development activities.

2.14.2 Status of Guarantees - Contingent Liabilities

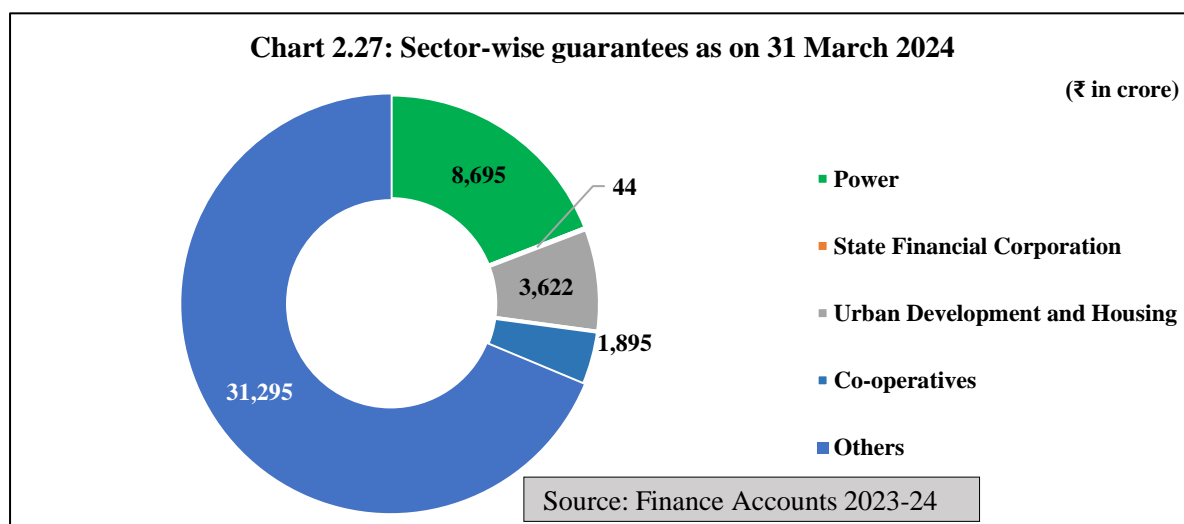
Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. The total outstanding guarantees of the State Government were within the ceilings fixed under the Fiscal Responsibility Budget Management Act³⁴. Guarantees given by the State Government during 2019-24 are shown in **Table 2.41** below:

Table 2.41: Guarantees given by the State Government

Guarantees	₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Ceiling applicable to the outstanding amount of guarantees, including interest (Criteria)	1,19,114	1,18,115	1,17,101	1,48,701	1,63,189
Outstanding amount of guarantees including interest	30,930	37,010	35,006	39,788	45,551

Source: Finance Accounts of the respective years

The details of outstanding guarantees given by GoMP and maximum guaranteed amount are given in **Appendix 2.1**. Sector-wise composition of guarantees outstanding as on 31 March 2024 is shown in **Chart 2.27**.



GoMP did not pay any amount towards guarantees on account of default by the borrowers during 2023-24. The composition of the maximum amount guaranteed was towards six³⁵

³⁴ Total guarantees should not exceed 80 *per cent* of the total revenue receipts in the preceding year.

³⁵ M.P. Power Generating Company Ltd., Jabalpur, M.P. Power Transmission Company Ltd., Jabalpur, M.P. East Region Power Distribution Company Ltd. Jabalpur, M.P. Central Region Power Distribution Company Ltd. Bhopal, M.P. Western Region Power Distribution Company Ltd. Indore, M.P. Power Management Co. Ltd., Jabalpur.

entities of Power Sector (₹16,437 crore), six³⁶ institutions of Urban Development and Housing (₹7,389 crore), seven³⁷ institutions of Other Sectors (₹34,486 crore), Co-operatives (₹6,655 crore) and State Financial Corporation (₹450 crore).

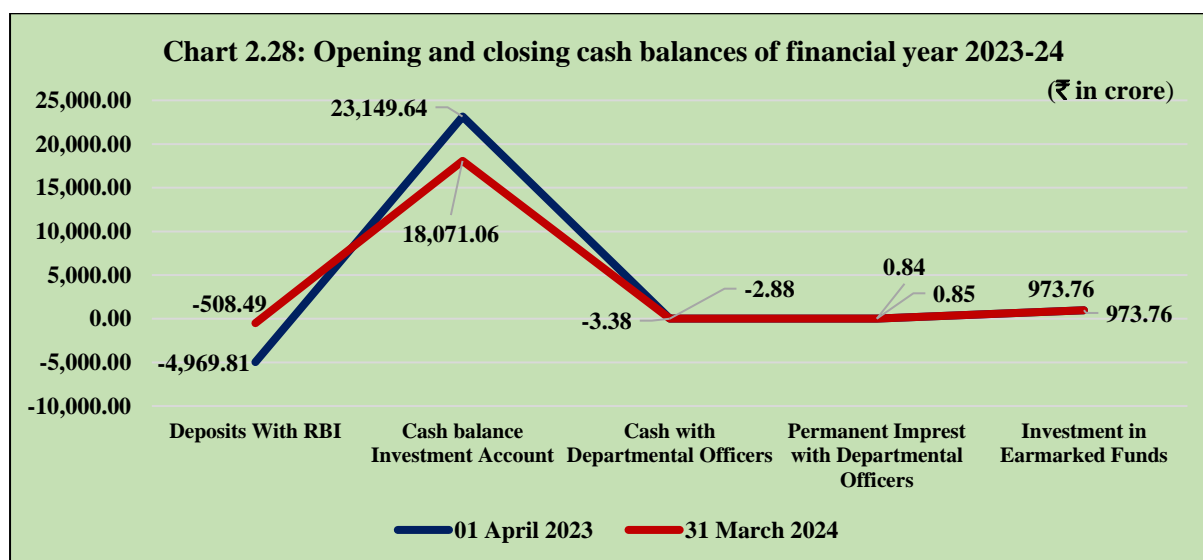
Guarantee fee is charged from the principal debtors unless exempted specifically. During 2023-24, GoMP received ₹24.08 crore as guarantee fees out of the total receivable of ₹1,517.17 crore.

2.14.3 Management of Cash Balances

As per an agreement with the Reserve Bank of India, the Government of Madhya Pradesh has to maintain a minimum daily cash balance of ₹1.96 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways And Means advances/overdraft from time to time. The limit for ordinary Ways And Means advances to the State Government was ₹1,600 crore with effect from 1 February 2016 and the limit of Special Ways And Means advances is revised by the bank from time to time.

2.14.3.1 Cash Balances

The details of cash balances with the Government of Madhya Pradesh as of 1 April 2023 and 31 March 2024 are shown in **Chart 2.28**:



Source: Finance Accounts 2023-24

The State Government maintained the minimum daily cash balance with the RBI during 2023-24 and no ordinary and special ways and means of advances/overdraft was availed during the year.

³⁶ Nagar Nigam, Nagar Palika, State Urban Local Body, State Urban Development Agency, M.P. Urban Development Company Ltd., Nagar Parishad, M.P. Police Housing Corporation Ltd.

³⁷ M.P. Industrial Policy and Investment Promotional Department, M.P. Khadi Gramoudyog Board, M.P. Food, Civil Supplies and Consumer Protection Department, Public Works Department, Narmada Ghati Development Department, Higher Education and Animal Husbandry.

2.14.3.2 Investment of Cash Balances

Table 2.42 depicts the cash balances and investments made out of these by the State Government during the year:

Table 2.42: Cash balances and their investment

(₹ in crore)		
Particulars	Opening balance as on 1 April 2023	Closing balance as on 31 March 2024
(a) General Cash Balance		
Cash in Treasuries	--	--
Deposits with Reserve Bank of India	(-)4,969.81	(-)508.49 ³⁸
Remittances in transit - local	--	--
Total	(-)4,969.81	(-)508.49
Investments held in Cash Balance Investment account	23,149.64	18,071.06
Total (a)	18,179.83	17,562.57
(b) Other Cash Balances and Investments		
Departmental cash balances	(-)2.88	(-)3.38
Permanent imprest	0.85	0.84
Investment out of earmarked funds	973.76	973.76
Total (b)	971.73	971.22
Grand Total (a)+(b)	19,151.56	18,533.79
Interest realised	166.17	168.49

Source: Finance Accounts of respective years

Cash Balances of the State Government at the end of the current year significantly decreased from ₹19,152 crore in 2022-23 to ₹18,534 crore in 2023-24. The decrease of ₹618 crore was mainly due to decrease in investments held in Treasury Bills by ₹5,079 crore from ₹23,150 crore in 2022-23 to ₹18,071 crore in 2023-24.

State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The profits derived from such investments are credited as receipts under the head '0049-Interest Receipts'. The State Government has earned an interest of ₹168.49 crore during 2023-24 from the investments made in Treasury Bills.

The interest earned for the entire period from 2019-20 to 2023-24 is given in **Table 2.43**:

Table 2.43: Cash Balance Investment Account (Major Head-8673)

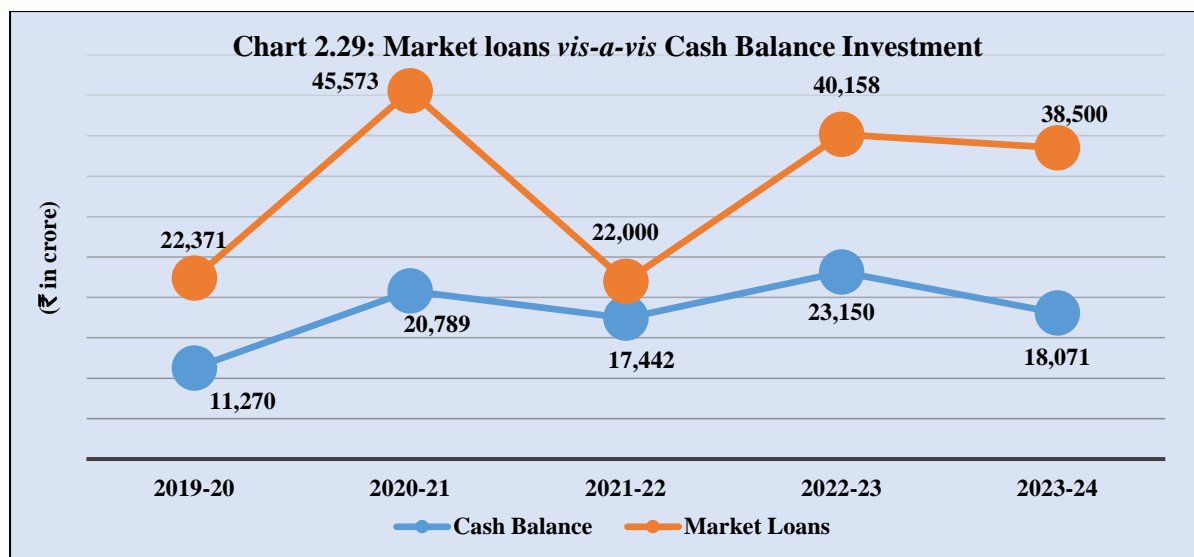
(₹ in crore)				
Year	Opening Balance	Closing Balance	Increase (+)/ decrease(-)	Interest earned
2019-20	8,638.46	11,270.17	2,631.71	145.29
2020-21	11,270.17	20,788.72	9,518.55	144.73
2021-22	20,788.72	17,441.88	(-)3,346.84	196.99
2022-23	17,441.88	23,149.64	5,707.76	166.17
2023-24	23,149.64	18,071.06	(-)5,078.58	168.49

Source: Finance Accounts of respective years

The trend analysis of the closing balance of cash balance investment of the State Government show an increase by ₹6,800.89 crore from ₹11,270.17 crore as on 31 March 2020 to ₹18,071.06 crore as on 31 March 2024.

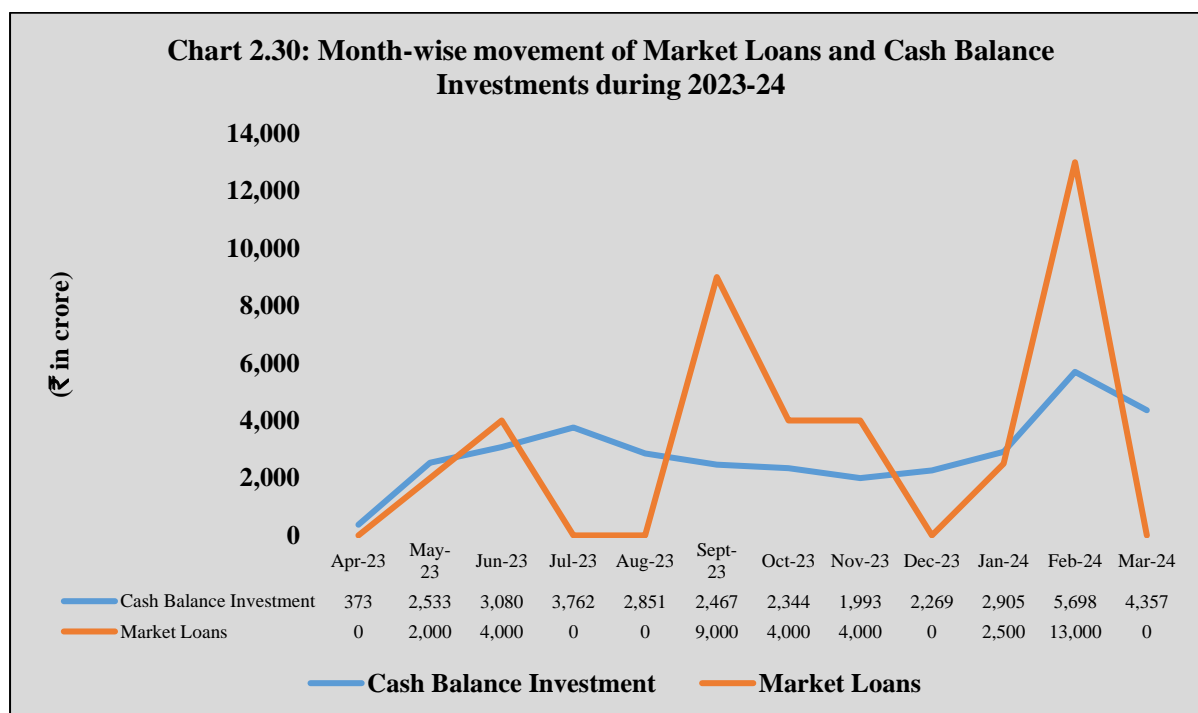
³⁸ At the close of March 2024, there was a net difference of ₹319.50 crore (Credit) between the figures reflected in Accounts of Accountant General ₹509.49 crore (Credit) and those intimated by RBI ₹188.99 crore (Debit) – under “Deposits with Reserve Bank”. The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

Chart 2.29 below compares the balances available in the Cash Balance Investment Account and the Market Loans taken by the State during the period 2019-24. Market Loans were taken at higher interest rates whereas investment in Treasury Bills yielded interest at lower rates.



Source: Finance Accounts of respective years

Chart 2.30 below depicts month-wise Market Loans and Cash Balances investment during 2023-24.



Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Month-wise cash balance investment by the State Government ranged between ₹373 crore and ₹5,698 crore while Market Loans ranged between ₹2,000 crore and ₹13,000 crore from April 2023 to March 2024. Further, in 2023-24 the interest payment on borrowings by the State Government was ₹23,098 crore, whereas interest received on cash balance investment was only ₹168.49 crore. Since borrowings are need-based, and since the Government had sufficient cash balance as can be seen from the above chart, the GoMP should have utilised

the cash balances in a more prudent manner so as to avoid reliance on borrowings, which ultimately increases the liabilities of the State.

The State Government should adopt the policy of need-based borrowing and maintain minimum cash balance. The high level of investment held in 'Cash Balance Investment Account' at the end of these financial years indicates that there is need for better cash management.

2.15 Conclusion

The State achieved all the three key fiscal targets i.e., maintenance of Revenue Surplus, targets of Fiscal Deficit to GSDP and total outstanding liabilities to GSDP during 2023-24. Further, during the current year, the State registered a Revenue Surplus (₹12,488 crore). Both Tax and Non-Tax Revenues increased in comparison to the preceding year, exceeding targets.

The investment held in 'Cash Balance Investment Account' by the State Government stood at ₹19,151.56 crore and ₹18,533.79 crore at the end of 2022-23 and 2023-24 respectively. Keeping the huge amount in the Cash Balance Investment Account at a lower rate of interest while borrowing at higher rate has financial implications. The high level of investment held in the 'Cash Balance Investment Account' at the end of these financial years indicates that there is need for better cash management.

During 2023-24, returns (₹291.41 crore) on investment of ₹47,485.80 crore made by the State Government up to 2023-24 in Statutory Corporations, Companies, Co-operative societies, etc., was only 0.61 per cent against the average borrowing cost of 6.44 per cent during the year. The rate of interest received on Loans and Advances (₹48,263 crore) given by the Government was also only 3.13 per cent.

2.16 Recommendations

- The State Government may initiate measures for planning the budget exercise in a more rational manner in order to ensure that the persistent gap between budget estimates and actuals is bridged.
- The State Government should review the working of State PSUs which are incurring huge losses and work out their revival strategy.
- The State Government may consider need-based borrowings and utilising the existing cash balances before resorting to fresh borrowing.
- The State Government may review and restructure its investments with a view to getting higher returns on the investments incurred.

Chapter - III

Budgetary Management

Chapter III-Budgetary Management

3.1 Introduction

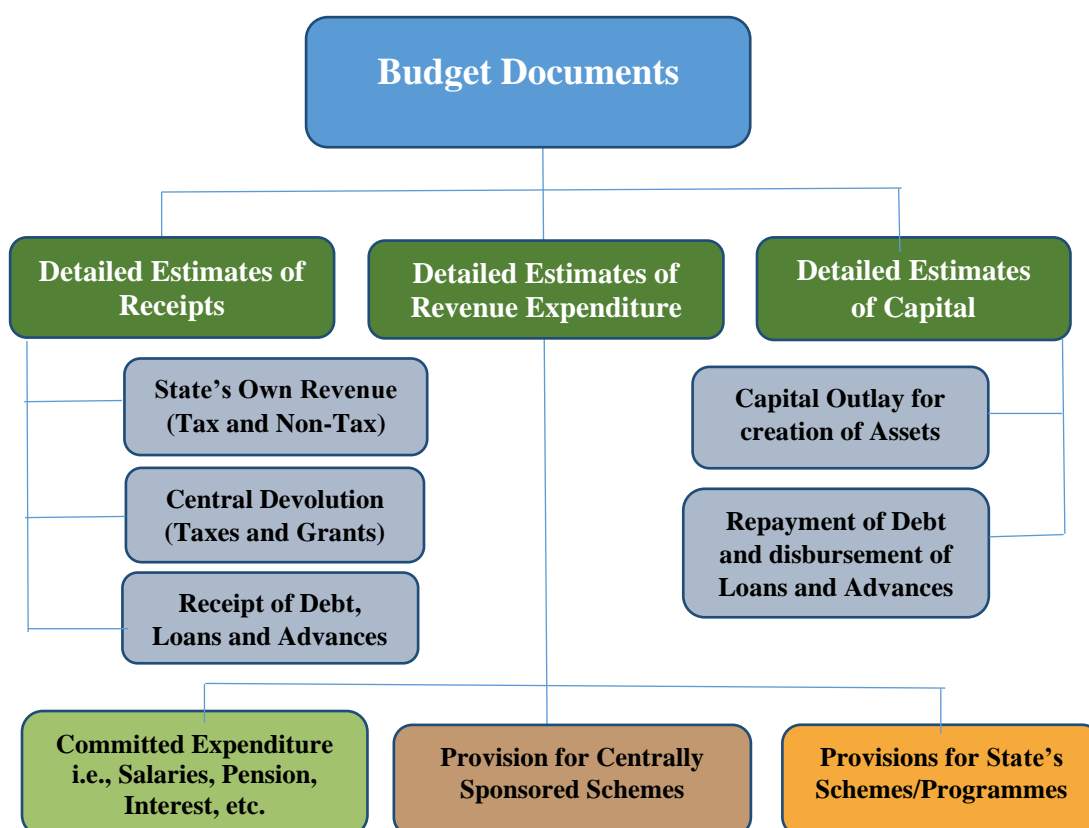
Effective financial management ensures that decisions taken at the policy level are implemented successfully at the administrative level without wastage or diversion of funds. This Chapter reviews the allocative priorities of the State Government and comments on the transparency of budget formulation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

3.1.1 Budget Preparation Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the state for that year, called "the annual financial statement (Budget)" is to be laid before the State legislature. The estimates of the expenditure show 'charged' and 'voted' items of expenditure separately and distinguish expenditure on revenue account from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Madhya Pradesh Budget Manual, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget comprised following documents as given in **Chart 3.1**.

Chart 3.1: Details of State Budget Documents



The Finance Bill, Annual Financial Statement (Budget), and Demands for Grants are mandated by Article 199, 202 and 203 of the Constitution of India respectively.

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with provisions of Article 204 of the Constitution. Supplementary or Additional Grant or Appropriation is provided during a financial year, in accordance with Article 205 of the Constitution.

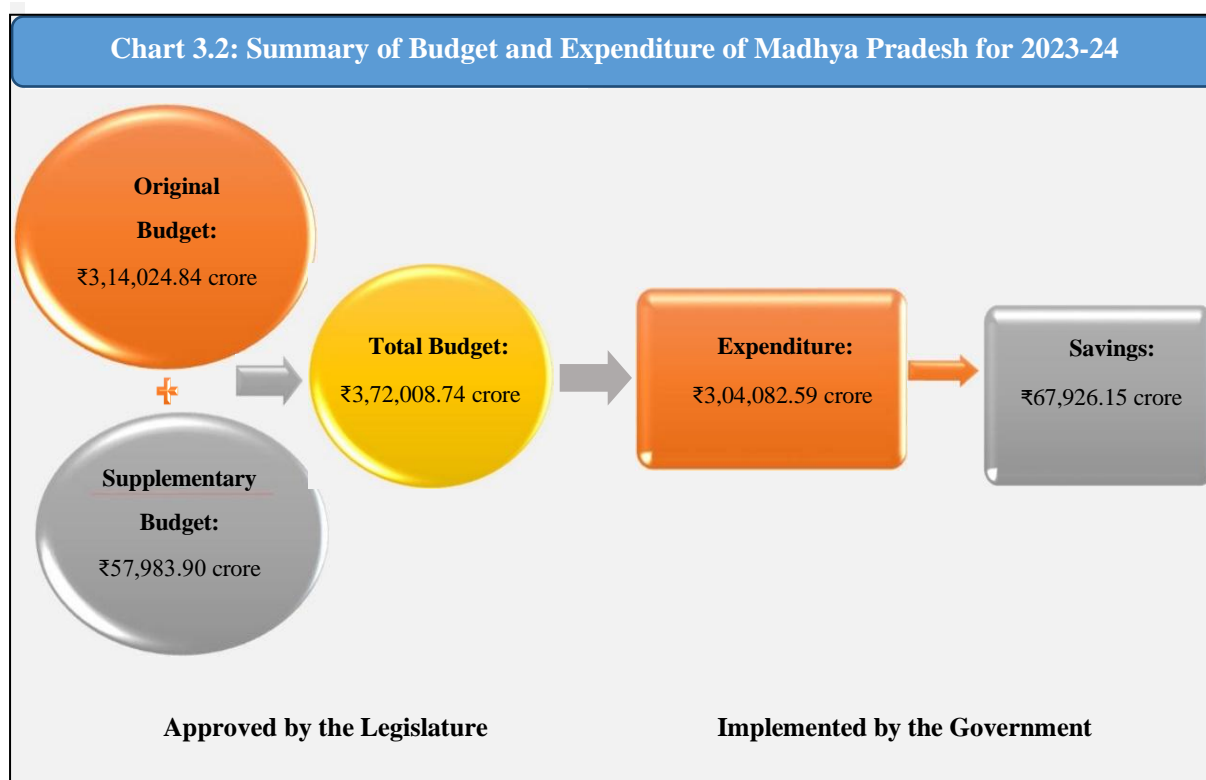
Legislative authorisation is the *sine qua non* for incurrence of all expenditure by the State Government. To guide individual Government Departments, the State Government frames financial rules and provides for delegation of financial powers. These delegations establish limits for incurring of expenditure and the levels authorised to sanction such expenditure together with restrictions on appropriation and re-appropriations.

The State Government secures legislative approval for expenditure out of the Consolidated Fund of the State by presenting its annual Budget and 59 Demands for Grants/Appropriations. Normally, every Department has one Demand for Grant, to ensure that the Head of the Department takes responsibility for the policy decisions and expending public funds for the intended purposes.

Supplementary or additional Grant/Appropriation is provided during 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 within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) to Units where additional expenditure is envisaged (within the Grant/Appropriation) during the year by the competent authority.

Normally, the budget of Madhya Pradesh is passed in the month of February-March of every financial year. During the financial year 2023-24, two supplementary bills were brought on 14 July 2023 and 12 February 2024.

The total amount approved by the State Legislature, including the original and supplementary budgets, expenditure, and savings during the year 2023-24 is given in **Chart 3.2** below:



Source: Appropriation Accounts 2023-24

3.1.2 Summary of total provisions, actual disbursements, and savings during financial year 2023-24

Appropriation Accounts are accounts of the expenditure, Voted and Charged, of the Government for each financial year compared with the amounts of Voted Grants and Appropriation Charged for different purposes, as specified in the schedules appended to the Appropriation Acts.

A summarised position of total budget provision, disbursement, and savings/excess with its further bifurcation into voted/charged during 2023-24 for the total 59 Grants/Appropriations is given in **Table 3.1**.

Table 3.1: Budget Provision, Disbursement and savings during the financial year 2023-24

(₹ in crore)

Nature of Expenditure	Total Budget Provision		Disbursements		Saving(-)/Excess(+)	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	2,32,820.87	28,097.06	1,98,411.96	25,428.39	(-)34,408.91	(-) 2,668.67
Capital	83,428.12	791.60	57,296.50	500.73	(-)26,131.62	(-) 290.87
Loans and Advances	2,318.09	2.00	809.28	0.00	(-)1,508.81	(-) 2.00
Public Debt	0.00	24,551.00	0.00	21,635.73	0.00	(-) 2,915.27
Total	3,18,567.08	53,441.66	2,56,517.74	47,564.85	(-)62,049.34	(-)5,876.81

Source: Appropriation Accounts 2023-24

3.1.3 Charged and Voted disbursements

Break-up of total disbursements into charged and voted during the last five years (2019-24) is given in **Table 3.2**:

Table 3.2: Total Budget Provision and Disbursement into Charged and Voted during 2019-24

(₹ in crore)

Year	Total Budget Provision		Disbursements		Saving(-)/Excess(+) (Per cent)	
	Voted	Charged	Voted	Charged	Voted	Charged
2019-20	2,24,923.47	32,001.93	1,68,171.91	26,621.87	(-)56,751.56 (25.23)	(-)5,380.06 (16.81)
2020-21	2,00,259.26	35,667.76	1,82,689.33	30,294.31	(-)17,569.93 (8.77)	(-)5,373.45 (15.06)
2021-22	2,38,758.86	44,020.75	2,07,213.45	35,779.90	(-)31,545.41 (13.21)	(-)8,240.85 (18.72)
2022-23	2,72,402.42	49,255.79	2,27,268.63	43,845.83	(-)45,133.79 (16.57)	(-)5,409.96 (10.98)
2023-24	3,18,567.08	53,441.66	2,56,517.74	47,564.85	(-)62,049.34 (19.48)	(-)5,876.81 (11.00)

Source: Appropriation Accounts of respective years

It can be seen from the Table that during 2023-24, the savings in Voted Budget was 19 per cent (of voted provision) whereas the savings in Charged Budget was 11 per cent (of charged provision).

3.1.4 Budget Marksmanship

Aggregate Budget and Expenditure Composition Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved whereas Expenditure Composition Outturn measures the extent to which reallocations between the main budget categories during execution have contributed to variance in expenditure composition.

Table 3.3: Aggregate Budget and Expenditure Composition Outturn during the financial year 2023-24

(₹ in crore)

Nature of expenditure	Original Approved Budget Estimate (BE)	Revised Estimate (RE)	Actual Outturn	Difference between BE and RE	Difference between Actual and RE	Difference between Actual and BE
Revenue Section	2,32,145.83	2,38,081.05	2,23,840.35	(-)5,935.22	(-)14,240.70	(-)8,305.48
Capital Section	8,18,79.01	90,705.03	80,242.23	(-)8,826.02	(-)10,462.81	(-)1,636.78
Total	3,14,024.84	3,28,786.08	3,04,082.58	(-)14,761.24	(-)24,703.51	(-)9,942.26

Source: VLC Data furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

In Revenue section, aggregate deviation in outturn compared with BE was (-)3.58 per cent. This was due to deviation between 0 and ± 25 per cent in 34 Grants, between ± 25 per cent and ± 50 per cent in 21 Grants and above ± 50 per cent in four Grants (**Appendix 3.1**). Similarly, aggregate deviation in outturn compared with RE was (-)5.98 per cent. This was due to deviation between 0 and ± 25 per cent in 46 Grants, between ± 25 per cent to ± 50 per cent in 10 Grants and above ± 50 per cent in three Grants (**Appendix 3.3**).

In Capital section, aggregate deviation in outturn compared with BE was (-)2.00 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 27 Grants, between ± 25 *per cent* to ± 50 *per cent* in nine Grants and above ± 50 *per cent* in 23 Grants (**Appendix 3.2**). Similarly, deviation in outturn compared with RE was (-)11.53 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 11 Grants, between ± 25 *per cent* to ± 50 *per cent* in four Grants and above ± 50 *per cent* in 44 Grants (**Appendix 3.4**).

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of Voted Grants and Charged Appropriations for various purposes specified in the schedules appended to the Appropriation Act by the Legislature passed under Article 204 and 205 of the Constitution of India. These Accounts list the original budget provision, supplementary grants, surrenders and re-appropriations distinctly. They also indicate actual capital and revenue expenditure on various specified services, *vis-à-vis* those authorized by the Appropriation Act in respect of both Charged and Voted items of budget. Thus, Appropriation Accounts facilitate an understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions, and are, therefore, complementary to the 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 authorization given under the Appropriation Act 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.

3.3 Integrity of budgetary and accounting process

3.3.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Expenditure on a new scheme should not be incurred without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

Audit scrutiny revealed that in eight cases, expenditure of ₹99.36 crore was incurred without budget provision. Head of Account-wise details are given below in **Table 3.4**.

Table 3.4: Expenditure without Budget Provision during 2023-24

(₹ in crore)									
Sl. No.	Grant No.	Name of the Grant	Heads of Account (upto Detailed Head)	V/ C	Budget (O+S)	Re-appropriation and Surrender	Total Budget	Expenditure	Excess
1	8	Expenditure on Land Revenue, District Administration and Disaster Relief	2029-001-0456-51	V	0.01	-0.01	0.00	0.33	0.33
2	12	Energy	6801-204-0101-	V	0.00	0.00	0.00	98.49	98.49

Sl. No.	Grant No.	Name of the Grant	Heads of Account (upto Detailed Head)	V/ C	Budget (O+S)	Re-appropriation and Surrender	Total Budget	Expenditure	Excess
			6869-67-001						
3	23	Water Resources	4700-C7-800-0701-1141-64-001	V	0.00	0.00	0.00	0.10	0.10
4	49	Scheduled Caste Welfare	2225-01-277-0103-2526-11-009	V	0.00	0.00	0.00	0.03	0.03
5	55	Women and Child Development	2235-02-102-0703-0658-11-009	V	0.00	0.00	0.00	0.04	0.04
6	55	Women and Child Development	2235-02-102-0708-0658-11-009	V	0.10	(-)0.10	0.00	0.09	0.09
7	55	Women and Child Development	2235-02-102-0709-0658-11-009	V	0.00	0.00	0.00	0.01	0.01
8	55	Women and Child Development	2235-02-103-0703-6103-34-009	V	1.32	(-)1.32	0.00	0.27	0.27
Total					1.43	(-)1.43	0.00	99.36	99.36

Source: Detailed Appropriation Account 2023-24

All expenditure in Madhya Pradesh is being routed through IFMIS. Budget provision is also being made from IFMIS. The above expenditure presented in **Table 3.4** shows the lack of internal control mechanism and improper monitoring. Internal control mechanism needs to be strengthened, and the Government needs to ensure that the expenditure without budget provision may not occur in future.

3.3.2 Operation of unauthorised Heads of Account in Budget Estimates

During scrutiny of the budget of 2023-24, it was noticed that in the approved budget of State Government of Madhya Pradesh under Grant No-3 Major Head 4055-Capital Outlay on Police, in seven cases Minor Head-109 and in Grant No-5 Major Head 4070-Capital Outlay on other Administrative Services, in four cases Sub Major Head-01, budget was wrongly booked under the head of account. But according to the list of Major and Minor Head under Major Head-4055 and Major Head-4070 Capital Voted section Minor Head 109 and Sub Major Head 01 does not exist. During the year 2023-24, in 11 cases against the total budget of ₹49.45 crore, an expenditure of ₹49.44 crore was incurred under Capital Voted section as given in **Table 3.5**.

Table 3.5: Operation of unauthorised Heads of Account in Budget Estimates

(₹ in crore)

S No.	Head of Account in Budget Books	Head of Account as per list of Major Head and Minor Head	Total Budget	Expenditure Incurred
1	3-4055-109-0702-9953-63-002	3-4055-Capital Outlay on Police, Minor Head 109 does not exist.	1.86	1.86
2	3-4055-109-0702-9953-64-001		7.40	7.40
3	3-4055-109-0705-9953-63-002		0.00	0.00
4	3-4055-109-0705-9953-64-001		4.93	4.93
5	3-4055-109-0802-9913-63-002		0.00	0.00
6	3-4055-109-0802-9913-64-001		9.61	9.61

S No.	Head of Account in Budget Books	Head of Account as per list of Major Head and Minor Head	Total Budget	Expenditure Incurred
7	3-4055-109-9913-63-002		23.85	23.85
8	5-4070-01-800-0101-5044-63-001	5-4070-Capital Outlay on other Administrative Services, Sub-Major Head 01 does not exist.	Token	0.00
9	5-4070-01-800-0101-5044-63-002		1.80	1.79
10	5-4070-01-800-0101-5048-63-002		Token	0.00
11	5-4070-01-800-0101-6855-63-002		Token	0.00
Total			49.45	49.44

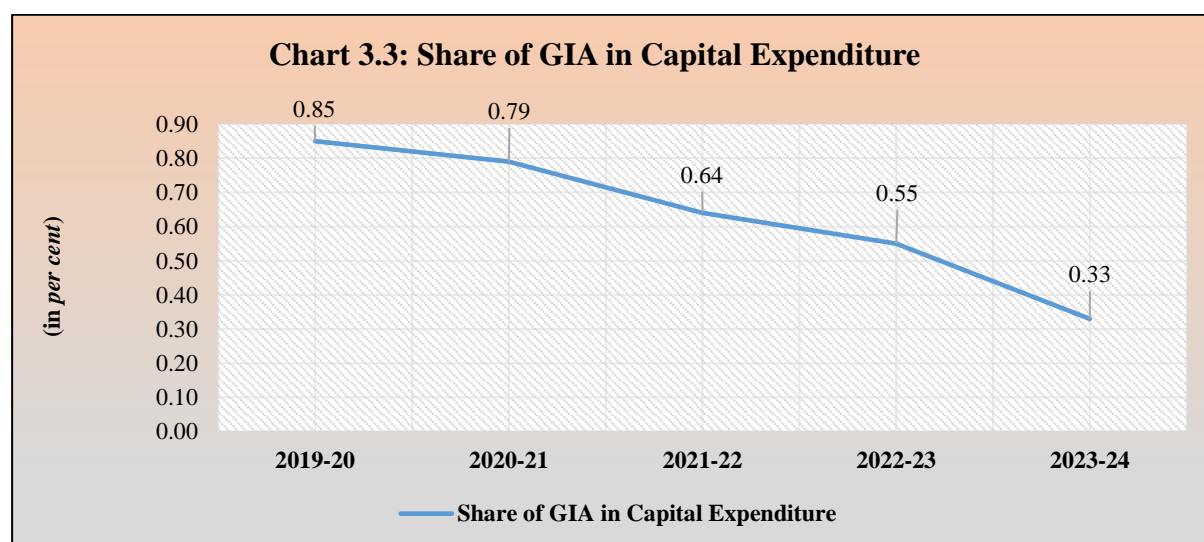
Source: Monthly Appropriation Account and Finance Accounts 2023-24

The observation had been brought to the notice of the State Government for rectification and to make necessary changes in the budget estimates of the next financial year.

3.3.3 Misclassification of Head of Account in Budget Estimates

The Indian Government Accounting Standard-2 was notified by the GoI in 2011 for accounting and classification of Grants-in-Aid received or given by both Central as well as State Governments. As per Indian Government Accounting Standard-2, Grants-in-aid are payments in the nature of assistance, donations or contributions made by one Government to another Government, body, institutions or individual. Further, 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.

Details of the extent of classification of GIA as Capital Expenditure instead of Revenue Expenditure by the State Government during 2019-20 to 2023-24 as well as the impact of non-compliance with the provisions of IGAS-2 by the State Government in absolute terms during the same period are given in **Table 3.6**, whereas **Chart 3.3** highlights the share of Grants-in-Aid in Capital Expenditure.



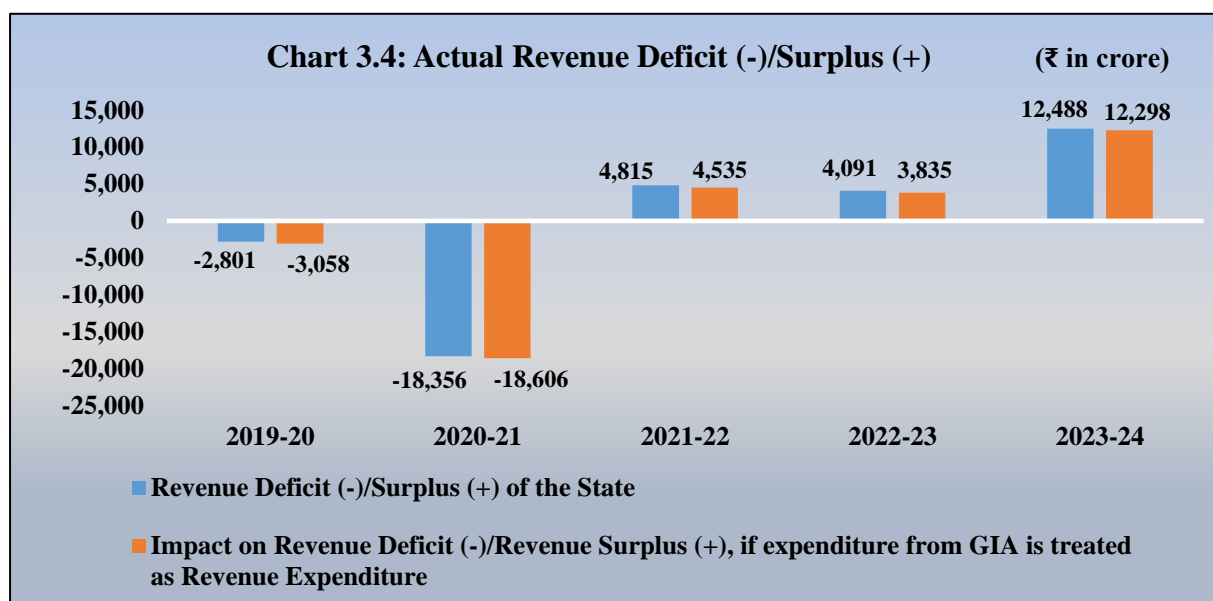
Source: Finance Accounts of respective years

Table 3.6 and **Chart 3.4** indicate that the impact of non-compliance with the provisions of IGAS-2 by the State in absolute terms during 2019-24 was that Revenue Surplus was overstated and Revenue Deficit was understated during the period. Moreover, Capital Expenditure during the period was also overstated to that extent.

Table 3.6: Extent of classification of GIA as Capital Expenditure

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
GIA booked as Capital Expenditure	257	250	280	256	190
Total Capital Expenditure	30,228	31,586	43,962	46,798	57,349
Share of GIA in Capital Expenditure (In <i>per cent</i>)	0.85	0.79	0.64	0.55	0.33
Revenue Deficit (-)/Revenue Surplus (+)	(-) 2,801	(-) 18,356	4,815	4,091	12,488
Impact on Revenue Deficit (-)/Revenue Surplus (+), if expenditure from GIA is treated as Revenue Expenditure	(-) 3,058	(-) 18,606	4,535	3,835	12,298

Source: Finance Accounts of respective years



Source: Finance Accounts of respective years

However, during 2023-24, an amount of ₹1,575.09 crore was misclassified by the State Government as Capital Expenditure instead of accounting for it under Revenue Expenditure. Out of this, ₹190 crore pertains to Grants-in-Aid and ₹1,385.09 crore pertains to other expenditure. Due to this, Revenue Expenditure was understated by ₹1,575.09 crore, and Capital expenditure was overstated by ₹1,575.09 crore. Details are given in **Appendix 3.5**.

Similarly, an amount of ₹3.68 crore was incorrectly budgeted and expended (for 'Machinery' 'Survey, Investigation and Design and Preparation of DPRs' and Investment) as Revenue Expenditure instead of Capital Expenditure by the State Government, due to which Revenue Expenditure was overstated by ₹3.68 crore and Capital Expenditure was understated by ₹3.68 crore. Details are given in **Appendix 3.6**.

3.3.4 Unnecessary/excessive supplementary grants

As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year but not after the expiry of the current financial year. When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the

grant to cover the excess by re-appropriation, the Secretary in the Department concerned proposes to the Finance Department for Supplementary or Additional Grant or Appropriation.

The Madhya Pradesh Budget Manual, 2012 permits obtaining of a Supplementary Grant/Appropriation if the budgetary provision falls short and a commitment for expenditure has already been made under the orders of the competent authority.

The State Legislature approved two supplementary budgets on 14 July 2023 and 12 February 2024 for a total of ₹57,983.90 crore (in respect of 41 Grants and six Appropriations) for the year 2023-24. Audit analysis of utilisation of these supplementary provisions showed that provision of only ₹28,885.66 crore was required in 22 Grants and three Appropriations where the final expenditure exceeded the original budget provision as detailed in **Appendix 3.7**. Thus, there was excess supplementary provisioning of ₹29,098.24 crore. Further, supplementary provisions amounting to ₹11,643.71 crore proved unnecessary in 25 Grants and five Appropriations as the expenditure was not even up to the level of the original provision as detailed in **Appendix 3.8**. In case of 10 Grants and one Appropriation where there were savings of ₹1,000 crore and above out of original budget provision, and yet supplementary provision was obtained, are detailed below in **Table 3.7**.

Table 3.7: Cases where supplementary provision obtained but there were savings of ₹1,000 crore and above out of total budget provision

(₹ in crore)								
Sl. No.	Grant No.	Name of the Grant/Appropriation	RV/ CV	Original provision	Supplementary provision	Total provision	Actual expenditure	Savings out of total provisions
1	Ch-II	Charged Appropriation-Interest Payments and Servicing of Debt.	RC	22,619.91	1,961.90	24,581.81	23,098.41	1,483.40
2	3	Home	RV	9,573.48	20.35	9,593.83	8,306.50	1,287.33
3	6	Finance	RV	24,857.17	2.00	24,859.17	22,221.86	2,637.31
4	12	Energy	CV	8,348.44	13,365.00	21,713.44	1,230.98	20,482.46
5	13	Farmers Welfare and Agriculture Development	RV	16,981.01	7,746.50	24,727.51	21,379.16	3,348.35
6	19	Public Health and Family Welfare	RV	10,918.26	1,343.56	12,261.82	10,803.68	1,458.14
7	20	Public Health Engineering	CV	9,154.05	2,616.57	11,770.62	10,531.22	1,239.40
8	22	Urban Development and Housing	RV	11,010.24	10.00	11,020.24	9,089.41	1,930.83
9	27	School Education	RV	28,603.07	350.00	28,953.07	26,859.84	2,093.23
10	30	Rural Development	RV	14,943.24	592.00	15,535.24	9,535.09	6,000.15
11	40	Panchayat	RV	6,972.06	2,605.00	9,577.06	7,395.88	2,181.18
Total				1,63,980.93	30,612.88	1,94,593.81	1,50,452.03	44,141.77

Source: Appropriation Accounts 2023-24

Abbreviation: Revenue Voted (RV), Revenue Charge (RC), Capital Voted (CV)

As can be seen from the above **Table 3.7**, the Supplementary provisions made under the grants/appropriation were not spent completely in the schemes earmarked under these grants/appropriation. It shows that Supplementary Grants made by the State Government

were without adequate assessment of requirement and monitoring by the Administration, which reflects poor budget management.

3.3.5 Reappropriation of Funds

Re-appropriation is transfer of funds within a Grant from one unit of appropriation, where savings are anticipated, to another unit where need for additional funds is identified. Finance Department has the power to sanction/authorise any re-appropriation within a Grant, which does not involve the undertaking of a recurring liability. As per Paragraph 26.6 of the Madhya Pradesh Budget Manual (MPBM), 2012, powers to sanction re-appropriations are regulated by rules framed by the Finance Department.

During 2023-24, re-appropriation was done in a total of 43 Sub-heads pertaining to 15 Grants and two Appropriations as detailed in **Appendix 3.9**. In five Sub-heads pertaining to three Grants and one Appropriation, even after re-appropriation of ₹3,154.00 crore, excess expenditure of ₹428.96 crore was incurred. In the remaining 38 Sub-heads pertaining to 14 Grants and one Appropriation where ₹2,369.01 crore was re-appropriated, the final savings in the same Sub-heads were ₹2,234.62 crore.

Major savings were in Grant No. 10-Forest (₹239.79 crore), Grant No. 24-Public Works (₹611.56 crore), Grant No. 30-Rural Development (₹363.18 crore) and CH-II Charged Appropriation-Interest Payment and Servicing of Debt (₹883.35 crore).

3.3.5 (a) Injudicious re-appropriations

During 2023-24, audit scrutiny revealed that in 10 cases, related to two Grants and one Appropriation, no original budget provision made and only token money was provided as supplementary budget provision.

As per **Table 3.8** below, there are 10 cases where neither the original budget was provided, nor supplementary budget allocated, however, an amount of ₹753.42 crore was provided through re-appropriation. The funds allocated through re-appropriation remained unutilised. Thus, lack of effective planning resulted in injudicious re-appropriation and consequent non-utilisation of funds, which could have been effectively utilised elsewhere.

Table 3.8: Injudicious re-appropriations

								(₹ in crore)	
SL. No.	Grant No.	Name of the Grant	Head of account	Original	Supplementary	Re-appropriation	Total Budget	Actual Expenditure	Savings
1	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt	2049-01-101-1365-52-001	NIL	Token	111.90	111.90	NIL	111.90
2	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt	2049-01-101-1367-52-001	NIL	Token	149.20	149.20	NIL	149.20
3	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt	2049-01-101-1368-52-001	NIL	Token	37.20	37.20	NIL	37.20
4	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt	2049-01-101-1371-52-001	NIL	Token	149.60	149.60	NIL	149.60
5	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt	2049-01-101-1372-52-001	NIL	Token	149.00	149.00	NIL	149.00

SL. No.	Grant No.	Name of the Grant	Head of account	Original	Supplementary	Re-appropriation	Total Budget	Actual Expenditure	Savings
6	CH-II	Charged Appropriation- Interest Payments and Servicing of Debt	2049-01-101-1374-52-001	NIL	Token	74.60	74.60	NIL	74.60
7	24	Public Works	5054-04-337-0101-1428-64-002	NIL	Token	15.00	15.00	NIL	15.00
8	46	Science and Technology	5425-600-0101-7062-64-001	NIL	Token	40.82	40.82	NIL	40.82
9	46	Science and Technology	5425-600-0102-7062-64-001	NIL	Token	15.39	15.39	NIL	15.39
10	46	Science and Technology	5425-600-0103-7062-64-001	NIL	Token	10.71	10.71	NIL	10.71
Total				NIL	Token	753.42	753.42	NIL	753.42

Source: Detailed Appropriation Accounts 2023-24

Thus, injudicious re-appropriation at various stages against the schemes, clearly indicates the weak internal control mechanism at both the budget allocation levels and at the re-appropriation stage.

3.3.6 Unspent amount and surrendered appropriations and/or large savings/surrenders

Complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or unrealistic estimating, it is a matter of concern. All Estimating Officers should strive to provide in the budget for everything that can be foreseen and to provide only as much as is necessary the administrative and Finance Department should consider this while exercising final check on the estimates.

Budgetary allocations based on unrealistic proposals, overstretching the potential of resource mobilisation, poor expenditure monitoring mechanism, weak scheme implementation capacities/weak internal controls promote release of funds towards the end of the financial year. Excessive savings in some heads also deprive other Departments of the funds which they could have utilised.

3.3.6.1 Substantial surrenders

During 2023-24, substantial surrenders *i.e.*, 50 *per cent* or more, amounting to ₹11,302.96 crore (69.83 *per cent* of original budget provision of ₹16,185.34 crore) were made in 256 Sub-heads pertaining to 26 Grants which included 100 *per cent* surrender in 114 Sub-heads (₹1,840.52 crore) pertaining to 18 Grants as detailed in **Appendix 3.10**. In Grants pertaining to Expenditure on Land Revenue, District Administration and Disaster Relief Department, Farmers Welfare and Agriculture Development Department, Rural Development Department and Scheduled Caste Welfare, there were substantial surrenders exceeding ₹200 crore and above, in each case, due to certain reasons like lack of policy determination of the scheme by the GoI, non-release of funds from GoI to Budget Controlling Officer, less requirement of funds and non-receipt of Central share and non-receipt of fund by GoI, 60 *per cent* payment directly into the bank accounts of the students through DBT of NSP portal by GoI, etc.

3.3.6.2 Savings not surrendered

During 2023-24, total savings against budget estimates were ₹67,926.15 crore. There were 114 cases in which savings were ₹ one crore and above in each case, with the total amounting to ₹67,918.98 crore. Out of this, an amount of ₹44,031.61 crore was not surrendered (*Appendix 3.11*). This amounted to 64.83 *per cent* of the savings of above 114 cases and 64.82 *per cent* of the total savings (*i.e.* ₹67,926.15 crore).

In 42 cases (involving savings of ₹27,319.42 crore) out of the total cases amounting to savings of ₹67,926.15 crore, no part of the savings in any of these cases was surrendered by the respective Departments. Details are given in *Appendix 3.12*.

3.3.6.3 Funds surrendered on the last day of the financial year

As per paragraph 26.11 of Madhya Pradesh Budget Manual (MPBM) Volume-I, the anticipated savings should be worked out by the Disbursing officer as far as possible not later than 15th December, whereas as per paragraph 26.9 of MPBM Volume-I, statements of anticipated savings in expenditure are required to be submitted by all BCOs to the Finance Department by 15th January for each financial year. This is done in order that the resources can be allocated by the Finance Department to other demands for grants.

Details of surrenders of funds ₹1,000 crore and above in each case which was surrendered on the last day of the financial year *i.e.* on 31 March 2024 are given in **Table 3.9**.

Table 3.9: Details of surrenders of funds ₹1,000 crore and above in each case

(₹ in crore)								
Sl. No.	Grant No. and Nomenclature	RV/RC/ CV/CC	Original Budget	Supplementary Budget	Total Budget	Actual Expenditure	Excess Expenditure (+) / Savings (-)	Amount Surrendered on 31 March 2024
1	3-Home	RV	9,573.48	20.35	9,593.83	8,306.50	(-)1,287.34	1,156.86
2	8-Expenditure on Land Revenue, District Administration and Disaster Relief	RV	8,974.69	Token	8,974.69	5,877.40	(-)3,097.29	2,256.96
3	13-Farmers Welfare and Agriculture Development	RV	16,981.01	7,746.50	24,727.51	21,379.16	(-)3,348.34	3,348.34
4	27-School Education	RV	28,603.07	350.00	28,953.07	26,859.84	(-)2,093.23	2,091.26
5	30-Rural Development	RV	14,943.24	592.00	15,535.24	9,535.09	(-)6,000.15	5,899.36
6	33-Tribal Affairs	RV	10,034.17	Token	10,034.17	8,256.57	(-)1,777.60	1,776.38
Total			89,109.66	8,708.85	97,818.51	80,214.56	(-)17,603.95	16,529.16

Source: Appropriation Accounts 2023-24

It can be seen from the above **Table 3.9** that in 6 cases, amounts greater ₹1,000 crore (in each case) were surrendered on the last day of the year, amounting to ₹16,529.16 crore by the State Government whereas ₹1,074.79 crore was lapsed to Consolidated Fund of the State at

the end of the financial year 2023-24. This indicates that the BCO had prepared the budget estimates without assessing the actual requirement and without proposal from the concerned DDO's and fund could not be utilized in other development schemes.

3.3.6.4 Late receipt of Surrender/Re-appropriation orders from the GoMP by Accountant General (Accounts & Entitlement)

As per instructions (February 2012) of the State Government, all sanctions for re-appropriations/surrenders should be issued before the end of the financial year and should be received in the O/o the AG (A&E)-I well on time for incorporation in the accounts. Proper details of schemes should be furnished and the total of sanctions should be correct. Provisions should be available in Heads concerned from which surrenders/re-appropriations were sanctioned.

Audit noticed that 14 sanctions pertaining to 13 Grants (for surrender amounting to ₹12,468.94 crore) and five sanctions pertaining to one Grant (for re-appropriation amounting to ₹2.71 crore) were issued after the due date fixed³⁹ by the Accountant General (A&E)-I and were not accepted by the concerned Accountant General for inclusion in the accounts. Details are given in *Appendices 3.13 (A)* and *3.13 (B)*.

3.3.6.5 Unutilised provisions under schemes

During 2023-24, in 130 cases, the entire provision made under various schemes (₹10 crore and above in each case) aggregating ₹34,843.90 crore remained unutilised as detailed in *Appendix 3.14*. Significant cases out of these, where the unutilised budget provision was ₹500 crore and above, are detailed in **Table 3.10** below. The major Grants/Appropriations where provisions remain unutilised to the extent of ₹28,020.33 crore were Public Debt, Finance, Energy, Public Health Engineering and Urban Development and Housing.

Table 3.10: Schemes in which provision above ₹500 crore and above remained unutilised

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	V/C	Total Provision (O+S+R)	Expenditure	Saving (per cent)
1	CH-I	Charged Appropriation-Public Debt	6003-110-0637-66-Ways and Means Advances	C	1,643.92	0.00	1,643.92 (100%)
2	CH-I	Charged Appropriation-Public Debt	6003-110-0779-66-Advances for Recoupment of Short fall	C	2,000.00	0.00	2,000.00 (100%)
3	6	Finance	2048-101-1086-73-Transfer to consolidated sinking fund	C	1,000.00	0.00	1,000.00 (100%)
4	6	Finance	2054-095-5329-51- Payment of Pending Bills	V	1,471.42	0.00	1,471.42 (100%)
5	12	Energy	2801-80-101-0101-7837-44-005-Assistance for Making Required Improvements as per 15th Finance Commission	V	1,692.05	0.00	1,692.05 (100%)

³⁹ 15 May 2024

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	V/C	Total Provision (O+S+R)	Expenditure	Saving (per cent)
6	12	Energy	2801-80-101-0102-7837-44-005-Assistance for Making Required Improvements as per 15th Finance Commission	V	795.00	0.00	795.00 (100%)
7	12	Energy	2801-80-101-0103-7837-44-005-Assistance for Making Required Improvements as per 15th Finance Commission	V	512.95	0.00	512.95 (100%)
8	12	Energy	4801-05-190-0101-2051-65-Supply Of Share Capital Under Uday Scheme To Power Distribution Companies	V	13,365.00	0.00	13,365.00 (100%)
9	12	Energy	4801-05-190-0101-7837-64-002- Assistance for Making Required Improvements as per 15th Finance Commission	V	2,273.34	0.00	2,273.34 (100%)
10	12	Energy	4801-05-190-0102-7837-64-002- Assistance for Making Required Improvements as per 15th Finance Commission	V	975.63	0.00	975.63 (100%)
11	12	Energy	4801-05-190-0103-7837-64-002- Assistance for Making Required Improvements as per 15th Finance Commission	V	686.02	0.00	686.02 (100%)
12	12	Energy	4801-05-190-1901-9542-67-Revamped distribution sector scheme (R.D.S.S.)	V	600.00	0.00	600.00 (100%)
13	20	Public Health Engineering	4215-01-102-0420-5468-64-001- Jal Jeevan Mission (J.J.M.) National Rural Drinking Water Mission	V	505.00	0.00	505.00 (100%)
14	22	Urban Development and Housing	6217-60-800-0101-9619-67-001- Chief Minister urban infrastructure development scheme-fourth phase	V	500.00	0.00	500.00 (100%)
Total					28,020.33	0.00	28,020.33 (100%)

Source: VLC Data furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Specific reasons for non-utilisation of the entire provision were not intimated by concerned Budget Controlling Officers (BCOs), which indicates unrealistic budget estimation.

3.3.7 Advances from the Contingency Fund

In terms of Article 267(2) and 283(2) of the Constitution of India the Contingency Fund of the State has been established under the Madhya Pradesh Contingency Fund Act 1957. Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character pending authorisation of such expenditure by the State Legislature under appropriation made by Law. The Fund in the nature of an Imprest and its corpus was ₹40 crore at the time of establishment. The corpus of the Fund was since increased to ₹1,000 crore through an ordinance on 27 March 2021.

The opening balance of the Contingency Fund was ₹980.60 crore and an amount of ₹76.94 crore was advanced from Contingency Fund during the year 2023-24. During

2023-24, ₹81.34 crore was recouped to the Contingency Fund which includes ₹19.40 crore of the previous year. At the end of 2023-24, ₹15.00 crore remained un-recouped under Major Head 2052-'Secretariat- General Services'.

3.3.8 Errors in Budgeting

Government of India provides annual grants under the Central Road Fund to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601-Grants-in-Aid”. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Infrastructure Fund”, through Revenue Expenditure Major Head “3054-Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under Central Road Infrastructure Fund will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2023-24, it was observed that the State Government received grants of ₹778.13 crore towards Central Road Infrastructure Fund against the Budget allocation of ₹1,180.00 crore under Grant No. 24-Public Works in the Scheme 0948-Central Road Fund, which had not been transferred to the Deposit Head 8449-Other Deposits-103-Subvention from Central Road Fund. The State Government incurred expenditure of ₹1,177.16 crore directly from Major Head 5054 without routing it through Public Account. This was not in accordance with the accounting procedures.

3.3.9 Savings

Anticipated savings in expenditure are required to be submitted by the BCOs to Finance Department by 15 January (Para 26.9 of MPBM), so that they could be utilised where additional funds are required. Summary of cases pertaining to Grants/Appropriation with savings of ₹10 crore and above and also more than 20 *per cent* of budget provision, is given in **Table 3.11** below and detailed in **Appendix 3.15**.

Table 3.11: Cases pertaining to Grants/Appropriations with savings ranging ₹10 crore and above and more than 20 *per cent* of total provisions

(₹ in crore)								
Sl. No.	Savings Range	Sub-heads	Total Number of Grants/Appropriations	Total Budget	Actual Expenditure	Savings	Percentage of savings w.r.t. Total Grant	Surrendered Amount
1	10 crore to < 100 crore	19	17	1,776.47	1,033.69	742.78	41.81	316.77
2	100 crore to < 500 crore	18	18	11,699.98	7,427.41	4,272.57	36.52	1,845.57
3	500 crore and above	10	9	68,690.20	32,011.03	36,679.17	53.40	10,426.20
Total		47	44	82,166.65	40,472.13	41,694.52	50.74	12,588.54

Source: Appropriation Accounts 2023-24

During the year 2023-24, there were 47 sub-heads involving savings of ₹41,694.52 crore, where savings were ₹10 crore and above as well as more than 30 *per cent* of the total grant, in each case. Out of the total savings of ₹41,694.52 crore, only ₹12,588.54 crore (30.19 *per cent*) was surrendered during the financial year.

In 18 grants, savings were above ₹100 crore and upto ₹500 crore, while in another nine grants, the total savings were above ₹500 crore.

Audit further observed that in three grants there have been persistent savings of ₹500 crore and above during the last three years as detailed in **Table 3.12** below:

Table 3.12: Grants with savings of ₹500 crore and above

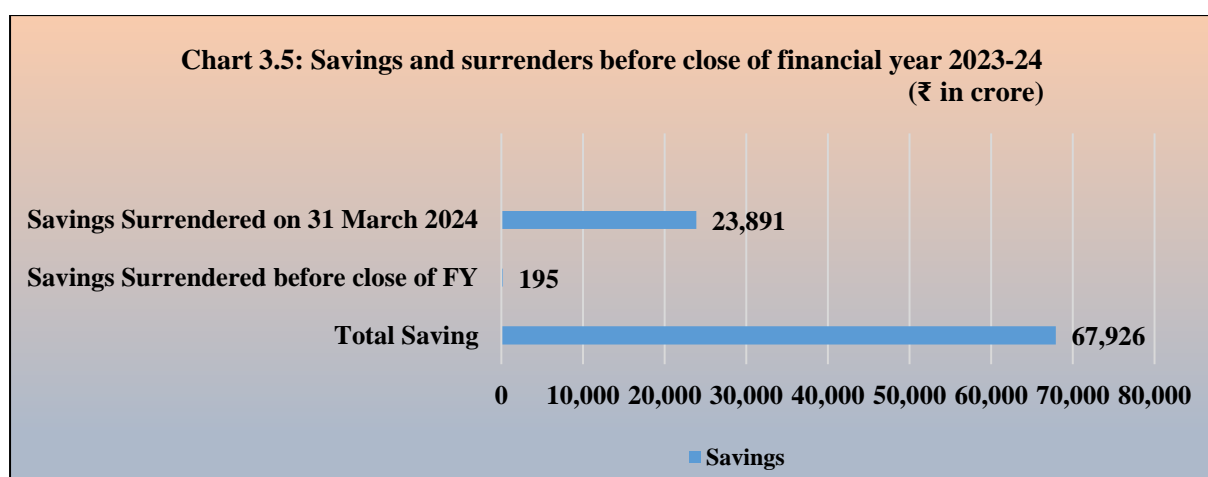
Sl. No.	Name of the Grant	Savings (percentage of savings)		
		2021-22	2022-23	2023-24
1	Energy (Capital Voted)	1,296.62 (39.48)	4,771.71 (73.67)	20,482.47 (94.33)
2	Panchayat (Revenue Voted)	1,825.24 (34.65)	2,546.20 (31.80)	2,181.18 (22.78)
3	Higher Education (Revenue Voted)	572.97 (20.40)	664.10 (22.74)	791.08 (25.88)

Source: Appropriation Accounts of respective years

Despite these grants having persistent savings during the previous two years (2021-22 and 2022-23), the Finance Department provisioned for funds under these grants during 2023-24 as well, which not only indicated incorrect estimation, but the incorrect provisioning affected flow of funds to other departments as well, where these funds could have been more meaningfully/efficiently utilized.

The reasons provided by the Department were non-release of funds and restriction on expenditure by the Finance Department.

Details of savings surrendered before close of financial year are given in **Chart 3.5** below:



Source: Appropriation Accounts 2023-24

It is recommended that the GoMP may properly analyse the requirement of funds during appropriation/re-appropriation stage, to avoid savings/surrender and reduce its dependence of external loans to manage the fiscal deficit.

3.3.10 Non-Operational Suspense Transactions

‘Suspense’ record transactions of temporary character which are either not adjustable as final outlay of the work concerned or the correct classification of which cannot be determined immediately. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The ‘Suspense’ Head consists of four subdivisions are (i) Purchase (ii) Stock (iii) Miscellaneous Works Advances (iv) Workshop Suspense.

It was observed that under 'Suspense Transactions' accounted in Public Health Engineering Department under Grant No. 20-Public Health Engineering and in Water Resources Department under Grant No. 23-Water Resources and Narmada Valley Development Authority Department under Grant No. 48 under Revenue Voted and Capital Voted, opening and closing balances in different suspense sub heads during the last six years *i.e.*, from 2018-19 to 2023-24, no transactions were done in Grant No. 20-Public Health Engineering and Grant No. 48 whereas in Grant No. 23-Water Resources, an amount of ₹ one lakh was cleared from Miscellaneous Works Advances. Further it was seen that an amount of ₹194.82 crore under Revenue Voted and ₹18.30 crore under Capital Voted lying ideal for a long time.

This vitiates the system of budgetary and financial and encourages financial indiscipline in management of public resources.

3.3.11 Preparation of budget estimates on *ad hoc* basis

As per Paragraphs B.7 and B.8 of MPBM Vol-I (Part-B), all BCOs are responsible for collating estimates of expenditure and receipts prepared by the DDOs under them as well as for preparing estimates of off budget funds likely to be received for departmental schemes during the ensuing financial year and for finalisation of estimates of expenditure and receipts, BCOs should collate all estimates prepared by DDOs and review the same.

During Audit of Detailed Appropriation Account under Grants/Appropriation, it was observed that Token money was allotted during 2023-24 in 348 Sub-heads pertains to 24 Grants/Appropriations and the Token money was either surrendered or re-appropriated at the fag end of the financial year 2023-24. It indicates that while preparing the budget estimates by the BCO, information was not collated from the DDOs before finalisation of the budget estimates. This indicates that the budget estimates were made on *ad hoc* basis without following the provision of said Manual. Details are given in **Appendix 3.16**.

3.3.12 Excess expenditure and its regularisation

As per Article 204 and 205 of the Constitution of India, it is mandatory for the 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 ₹1,173.64 crore covering six Grants and three Appropriations pertaining to the period 2011-12 to 2020-21. Details are given in **Appendix 3.17**.

3.4 Effectiveness of Budgetary and Accounting Process

3.4.1 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities and weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of the funds which they could have utilised.

The position of State budget including supplementary budget, actual expenditure and excess/savings during 2023-24 against 59 Grants/Appropriations is given below in **Table 3.13**.

Table 3.13: Actual expenditure vis-à-vis budget provision during the financial year 2023-24

₹ in crore)								
Voted/ Charged	Nature of Expen- diture	Budget (Original)	Budget (Supp.)	Total Budget (O+S)	Expen- diture	Excess (+)/ Savings (-) (per cent)	Amount Surrendered (per cent)	Amount not Surrendered (per cent)
Voted	Revenue	2,06,010.88	26,809.99	2,32,820.87	1,98,411.96	(-)34,408.91 (14.78)	21,007.47 (9.02)	13,401.44 (5.76)
	Capital Outlay	54,886.32	28,541.80	83,428.12	57,296.50	(-)26,131.62 (31.32)	2,752.07 (3.30)	23,379.55 (28.02)
	Loans and Advances	2,198.09	120.00	2,318.09	809.28	(-)1,508.81 (65.09)	49.45 (2.13)	1,459.36 (62.96)
	Total Voted	2,63,095.29	55,471.79	3,18,567.08	2,56,517.74	(-)62,049.34 (19.48)	23,808.99 (7.47)	38,240.35 (12.00)
Charged	Revenue Expenditure	26,134.95	1,962.11	28,097.06	25,428.39	(-)2,668.67 (9.50)	66.54 (0.24)	2,602.13 (9.26)
	Capital	241.60	550.00	791.60	500.73	(-)290.87 (36.74)	10.13 (1.28)	280.74 (35.46)
	Public Debt	24,551.00	0.00	24,551.00	21,635.73	(-)2,915.27 (11.87)	5.15 (0.02)	2,910.12 (11.85)
	Loans and Advances	2.00	0.00	2.00	0.00	(-)2.00 (100.00)	0.00 (0.00)	2.00 (100.00)
	Total Charged	50,929.55	2,512.11	53,441.66	47,564.85	(-)5,876.81 (11.00)	81.82 (0.15)	5,794.99 (10.84)
Grand Total		3,14,024.84	57,983.90	3,72,008.74	3,04,082.59	(-)67,926.15 (18.26)	23,890.81 (6.42)	44,035.34 (11.84)

Source: VLC Data and Appropriation Accounts 2023-24

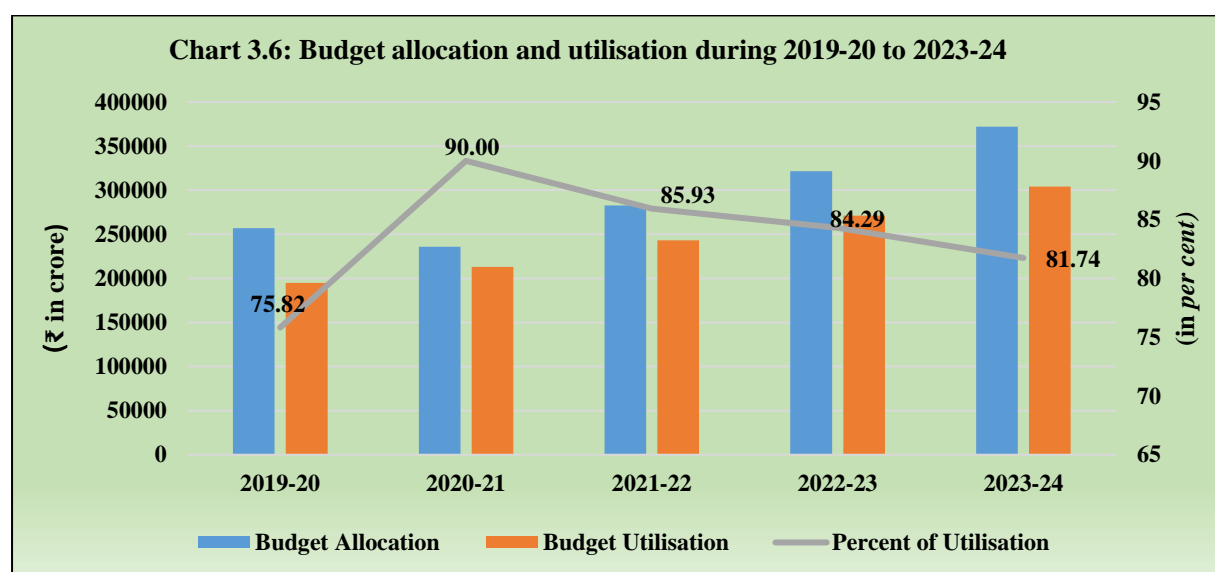
Note: Figures in bracket indicates percentage of Savings and Surrenders

An overall saving of ₹67,926.15 crore was on account of saving of ₹37,077.58 crore under Revenue section, and a saving of ₹26,422.49 crore under Capital section. This resulted in overall savings of 18.26 *per cent* of total Grants and Appropriations of the amount saved. However, the Departments surrendered only ₹23,696.42 crore (99.19 *per cent* of total surrendered amount of ₹23,890.81 crore) on the last day of the financial year while ₹44,035.34 crore was allowed to lapse.

The reasons for Savings/Excess (Detailed Appropriation Accounts) in various schemes during the financial year were sought from the Departmental Controlling Officers (July 2024) requesting them to explain the significant variations. However, only partial replies were received from the Department (August 2024). It raises questions on whether the State Government prepared an inflated budget or the Departments concerned had not done the ground work to utilise the allocated funds within the envisaged timeframe.

3.4.2 Utilisation of Budgeted Funds

Utilisation of budget by the State Government had improved to 90 *per cent* in 2020-21 with comparison to 2019-20, it slightly decreased from 86 *per cent* in 2021-22 to 82 *per cent* in 2023-24, as given in **Chart 3.6** below:



Source: Appropriation Accounts of the respective years

Trends in the original budget, revised estimate, actual expenditure for the period 2019-20 to 2023-24 are given in **Table 3.14** below:

Table 3.14: Original Budget, Revised Estimate and Actual Expenditure during 2019-24

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Original Budget	2,33,606	2,05,397	2,41,375	2,79,237	3,14,025
Supplementary budget	23,320	30,530	41,404	42,421	57,984
Total budget (TB)	2,56,926	2,35,927	2,82,779	3,21,658	3,72,009
Revised Estimate (RE)	1,92,542	2,07,710	2,37,909	2,79,697	3,28,786
Actual Expenditure (AE)	1,94,794	2,12,983	2,42,993	2,71,114	3,04,083
Savings	62,132	22,944	39,786	50,544	67,926
Percentage of supplementary to the original budget	9.98	14.86	17.15	15.19	18.46
Percentage of overall saving/excess to the total budget	24.18	9.73	14.07	15.71	18.26
TB-RE	64,384	28,217	44,870	41,961	43,223
RE-AE	(-)2,252	(-)5,273	(-)5,084	8,583	24,703
(TB-RE) as % of TB	25.06	11.96	15.87	13.05	11.62
(RE-AE) as % of TB	(-)0.88	(-)2.24	(-)1.80	2.67	6.64

Source: Budget Documents and Appropriation Accounts of respective years

Table 3.14 shows that supplementary provision of ₹57,984 crore during 2023-24 constituted 18.46 *per cent* of the original provision.

From the above **Table 3.14**, it can be seen that over the years from 2019-20 to 2023-24, the Revised Estimate (RE) was always lower than the Total Budget (TB) of the State. The gap between RE and the Total Budget TB ranged between 11.62 *per cent* and 25.06 *per cent*. During the period 2019-20 to 2023-24, the continued fluctuation in RE v/s TB indicated poor budgetary practices, resulting in estimation errors.

Further, the AE was always lower than the TB during the respective years, which indicates that the supplementary provisions made during the respective years were unnecessary, since the expenditure did not come up even to the level of the original budget provisions.

3.4.3 Lump sum Budgetary Provision

Lump sum provisions are those provisions where Detailed Object Heads are not defined. However, in some cases, where the lump sum provision may become unavoidable and barring the cases where expenditure from lump sum allotments is regulated by standing sanctions, instructions or rules, detailed explanations justifying proposed provision shall be given in the Budget Note accompanying the lump sum estimates.

During 2023-24, in 34 cases (where surrender was ₹50 crore and above and more than 50 *per cent* of total budget provision) pertains to 11 Grants, lump sum provision of ₹13,668.94 crore was made in the estimates. Out of this, an amount of ₹9,338.33 crore (68.32 *per cent*) remained unutilised and was surrendered at the fag end of the year, the complete details are given in **Appendix 3.18** and summary of lump sum provision of ₹100 crore or above are shown in **Table 3.15**:

Table 3.15: Details of Lump sum provision of ₹100 crore or above and more than 50 *per cent* of total budget provision

(₹ in crore)					
Grant No.	Name of the Grant	Heads of Account	Total Provision (O + S)	Amount Surrendered	Surrender (in <i>per cent</i>)
8	Expenditure on Land Revenue, District Administration and Disaster Relief	2245-02.101.2018-Relief for Flooding and Excessive Rain Victims	(O) 600.00	333.48	55.58
		2245-80.102.6276-Disaster Management Planning	(O) 1,131.21	736.22	65.08
		2245-80.102.7667-Capacity Building Under 15th Finance Commission	(O) 267.51	261.55	97.77
13	Farmers Welfare and Agriculture Development	2401-102.0101.9899-Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 217.00	217.00	100.00
		2408-01.102.7847-Chief Minister Farmer Crop Earning	(O) 1,000.00	799.90	79.99

Grant No.	Name of the Grant	Heads of Account	Total Provision (O + S)	Amount Surrendered	Surrender (in per cent)
		Aid Scheme			
30	Rural Development	2216-03.198.0701.5198-Prime Minister Housing Scheme	(O)2,430.00	1,473.67	60.64
		2216-03.198.0702.5198-Prime Minister Housing Scheme	(O)1,174.80	721.43	61.41
		2216-03.198.0703.5198-Prime Minister Housing Scheme	(O)1,195.20	743.74	62.23
		2216-03.198.0704.5198-Prime Minister Housing Scheme	(O)1,620.00	970.02	59.88
		2216-03.198.0705.5198-Prime Minister Housing Scheme	(O) 783.20	476.26	60.81
		2216-03.198.0706.5198-Prime Minister Housing Scheme	(O) 796.80	492.56	61.82
33	Tribal Affairs	2225-01.001.0101.9545-Maintenance of Departmental Assets	(O) 143.94	133.63	92.84
		2225-02.102.0802.6500-Development of Special Backward Tribes	(O) 100.00	100.00	100.00
43	Sports and Youth Welfare	4202-03.003.0101.7662-Khelo India M.P.	(O) 203.13	130.00	64.00
49	Scheduled Caste Welfare	2225-01.277.0703.7764-Post Matric Scholarships (Colleges and Others)	(O) 375.00	375.00	100.00
		2225-01.793.0803.1213-Prime Minister Model Village Scheme	(O) 128.75	128.75	100.00
Total			12,166.54	8,093.21	66.52

Source: Appropriation Accounts 2023-24

Major six Grants where lump sum provisions were made during the year tabulated above involving 16 cases out of the total 34 cases and constituted 89.01 *per cent* of the total amount of lump sum provisions. The amount unutilised was ₹8,093.21 crore (66.52 *per cent*) for six Grants due to certain reasons like non-release of funds from GoI and Directives issued by the Finance Department for restrictions on expenditure, non-receipt of approval from the Finance Department, non-receipt of central share from the GoI, etc.

As can be seen from **Table 3.15**, due to the lack of detailed heads in these schemes, Audit cannot derive adequate assurance as to whether the expenditure in these schemes is being properly utilized in the areas or not. Misclassification may also occur.

3.4.4 Major policy pronouncements of the Government during the year on new schemes proposed in budget and their actual funding for ensuring implementation

According to Paras 30.1 and 30.2 of Madhya Pradesh Budget Manual, a Department should carry out budget monitoring by reviewing expenditure incurred by it during a financial year. The primary objective of such monitoring is to ensure that State budget presented and approved by the legislature remains a reliable guide to the actual expenditure incurred during the financial year. The monitoring should include expenditure incurred in the current financial year.

It was observed that there were savings of ₹ one crore and above in 12 schemes, whereas excess expenditure amounting to ₹19.33 crore occurred in two schemes (which commenced in 2023-24), as shown in **Table 3.16**:

Table 3.16: Schemes in which budget provision was ₹ one crore and above during 2023-24

(₹ in crore)						
Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (O+S+R)	Expenditure	Saving (-)/ Excess (+)
1	10	Forest	10-2406-02-110-1122-Cheetah Management Scheme	3.00	0.00	(-)3.00
2	19	Public Health and Family Welfare	19-2210-06-101-1131-Sickle Cell (Anaemia)	40.00	0.00	(-)40.00
3	20	Public Health Engineering	20-4215-01-001-1126-Construction of Departmental office Buildings	10.00	0.15	(-)9.85
4	21	Public Service Management	21-2053-800-1165-Economy based on Life Science	5.00	0.00	(-)5.00
5	23	Water Resources	23-4700-C7-800-1141-Ken Betwa Link National Scheme	172.47	171.12	(-)1.35
6	23	Water Resources	23-4701-80-800-1163-Seep Amber Second Phase	70.00	50.19	(-)19.81
7	23	Water Resources	23-4701-E1-800-2884-Canal and Related Construction	28.95	9.55	(-)19.40
8	26	Culture	26-4202-04-800-1164-Atal Bihari Vajpayee Monument	1.00	0.00	(-)1.00
9	34	Social Justice and Disabled Person Welfare	34-4235-02-101-1167-Resultant Fund	100.00	0.00	(-)100.00
10	47	Technical Education, Skill Development and Employment	47-2230-03-102-1138-Chief Minister Skill Apprenticeship Scheme	68.25	37.64	(-)30.61
11	47	Technical Education, Skill Development and Employment	47-4202-02-105-1140-International Skill Development Centre	50.00	0.00	(-)50.00
12	52	Medical Education	52-4210-03-105-1136-	25.00	43.33	(+)18.33

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (O+S+R)	Expenditure	Saving (-)/ Excess (+)
			Construction of New Nursing Colleges			
13	55	Women and Child Development	55-2235-02-103-1130-Mukhyamantri Ladli Behna Scheme 2023	14,732.95	14,733.95	(+)1.00
14	56	Cottage and Rural Industry	56-2851-104-1135-P M Development (Karigar)	5.00	0.00	(-)5.00
Total				15,311.62	15,045.93	(-)265.69

Source: Finance Accounts 2023-24 and Budget books

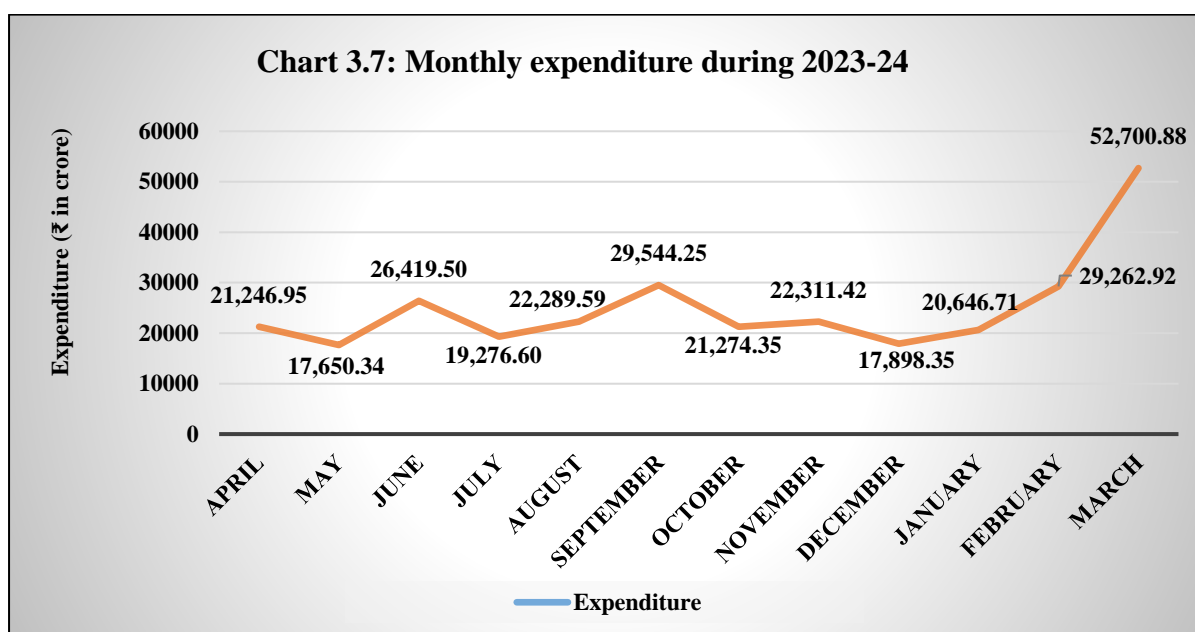
It can be seen from the above **Table 3.16** that there were substantial savings of ₹30 crore and above each, in four newly started schemes, i.e., Sickle cell (Anaemia), Resultant Fund, Chief Minister Skill Apprenticeship Scheme and International Skill Development Center during 2023-24 (in three Grants) with a total saving of ₹220.61 crore.

The State Government should back the schemes announced with adequate funds, timely submission of project proposals for implementation and also ensure that the provisions and allocations are translated into effective implementation of the schemes followed by robust monitoring mechanisms.

3.4.5 Rush of Expenditure

As per Para 26.13 of the Madhya Pradesh Budget Manual, a rush of expenditure particularly in the closing months of the financial year, is regarded as breach of financial regularity. Further, as per the standing orders of Finance Department, the Administrative Departments should target their annual expenditure based on four quarterly expenditure limits, excluding free Category and special expenditure limits, targeting a maximum expenditure up to 55 per cent in the first two quarters, up to 80 per cent in the third quarter and a maximum of 30 per cent in the last quarter.

The monthly flow of disbursements during 2023-24 is given in the following **Chart 3.7**.



Source: VLC Data furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

As can be seen from the above **chart 3.7** by the end of the first two quarters, GoMP had spent only 44.87 *per cent*, falling short of the targeted 55 *per cent*. The third quarter saw a further lag, with only 20.22 *per cent* of the planned expenditure incurred, well below the target of reaching 80 *per cent* by that time. In the final quarter, there was a spike, with 34.92 *per cent* of the budget spent, but this exceeded the prescribed limit of 30 *per cent* for that period. The State Government incurred an expenditure of ₹52,700.88 crore, constituting about 17.54 *per cent* of the total expenditure of ₹3,00,521.86 crore⁴⁰, in March 2024 alone. The details are given in **Appendix 3.20**.

Against the total expenditure of ₹3,00,521.86 crore, 100 *per cent* expenditure was incurred in 12 cases⁴¹ of seven Grants/Appropriations amounting to ₹14,515.41 crore during March 2024. Details are given in **Table 3.17**.

Table 3.17: Quantum of Expenditure in March 2024

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2024	Expenditure incurred in March 2024	Total Expenditure	(₹ in crore)	
						Percentage of total expenditure incurred during	
						Jan-March 2024	March 2024
1	CH-I Charged Appropriation-Public Debt	1089	736.00	736.00	736.00	100.00	100.00
2	CH-I Charged Appropriation-Public Debt	9928	3,000.00	3,000.00	3,000.00	100.00	100.00
3	CH-I Charged Appropriation-Public Debt	9822	750.00	750.00	750.00	100.00	100.00
4	CH-I Charged Appropriation-Public Debt	9823	750.00	750.00	750.00	100.00	100.00
5	7-Commercial Tax	0817	851.53	851.53	851.53	100.00	100.00
6	8-Expenditure on Land Revenue, District Administration and Disaster Relief	0475	2,140.80	2,140.80	2,140.80	100.00	100.00
7	8-Expenditure on Land Revenue, District Administration and Disaster Relief	9597	522.40	522.40	522.40	100.00	100.00
8	12-Energy	5381	1,702.05	1,702.05	1,702.05	100.00	100.00
9	12-Energy	3218	780.78	780.78	780.78	100.00	100.00
10	17-Co-operation	9254	532.94	532.94	532.94	100.00	100.00
11	25-Mineral Resources	6606	842.91	842.91	842.91	100.00	100.00
12	40-Panchayat	7668	1,906.00	1,906.00	1,906.00	100.00	100.00
Total			14,515.41	14,515.41	14,515.41	100.00	100.00

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

It was also observed that during 2023-24, in 85 cases (36 Grants/Appropriations) more than the 50 *per cent* of the total expenditure was incurred in March 2024 as detailed in **Appendix 3.19**.

⁴⁰ Including expenditure on public debt.

⁴¹ Where expenditure during last quarter exceeded ₹10 crore.

It can be concluded that the findings highlight a concerning trend of disproportionate expenditure in the last months of the financial year, which disrupts effective financial management. To ensure fiscal stability, it is essential that government funds be allocated and spent consistently throughout the year, preventing the risk of budgetary imbalances and cash flow issues. Details are in **Appendix 3.20**.

Rush of expenditure at the end of the year indicates inadequate control over the expenditure and budgetary management. This uneven expenditure pattern raises concerns about fiscal management, with potential implications for achieving the state's developmental goals and managing resources efficiently within the stipulated budgetary frameworks.

3.4.6 Missing/Incomplete Explanation for variation from Budget

Apart from showing the expenditure against the approved budget, Appropriation Accounts also provide explanation for cases where the expenditure varies significantly from the budgeted provision (Original *plus* Supplementary). The limit beyond which such variation at the Sub-Head level (unit of Appropriation) to be explained in the Appropriation Accounts is set (September 2004) by the Public Accounts Committee (PAC).

AG (A&E)-I provides the draft Appropriation Accounts to the Controlling Officers of the Departments and seeks the reasons/explanations for the variations in expenditure with reference to approved budgetary allocation, in keeping with the limits set by the PAC, as given below:

Savings	<ul style="list-style-type: none"> Comments are to be made if total savings under the Grant is five per cent or more of the total provision. Comments are to be made if total savings under the Sub-head is 10 per cent or more of the total provision of the Sub-head, provided the amount of savings is: <ul style="list-style-type: none"> (a) Not less than ₹40 lakh in case the total provision exceeds ₹30 crore, (b) Not less than ₹20 lakh in case the total provision is between ₹10 crore and ₹30 crore, or (c) Not less than ₹10 lakh in case the total provision is less than ₹10 crore. Comments are to be made if total savings under Charged Expenditure of the Grant is not less than ₹10 lakh.
Excess	<ul style="list-style-type: none"> General comments are to be made for regularisation of excess over the provision in all cases where there is an overall excess in any Grant or Appropriation. Comments are to be made in cases where excess under individual Sub-head exceeds ₹10 lakh and also 10 per cent of the total provision under the Sub-head. Comments are to be made in cases where excess under individual Sub-head does not exceed 10 per cent of total provision under the Sub-head provided: <ul style="list-style-type: none"> (a) Excess in each Sub-head is more than ₹40 lakh where total provision exceeds ₹30 crore, (b) Excess in each Sub-head is more than ₹20 lakh where total provision is between ₹10 crore and ₹30 crore, or (c) Excess in each Sub-head is more than ₹10 lakh where total provision is less than ₹10 crore.

Source: Appropriation Accounts 2023-24

Audit of Appropriation Accounts for the year 2023-24 and an analysis of the underlying accounting data revealed that in all 59 Grants/Appropriations, reasons for variation from budget were required. However, in respect of 15 Grants/Appropriations, reasons were not

furnished by the Controlling Officers of Government Departments, while partial responses were received in respect of the 35 Grants/Appropriations. In respect of the remaining nine grants, either no response was warranted or reply was received. In terms of the Sub-heads involved, out of total 4,844 Sub-heads, receipt or otherwise of explanation for variations is depicted in **Table 3.18** below. Details in this regard are given in **Appendix 3.21**.

Table 3.18: Summary of unexplained variations vis-à-vis budget

Sl. No.	Particulars	
1	Total No. of Sub-heads	4,844
2	No. of Sub-heads requiring explanations	1,084
3	No. of Sub-heads where explanations were received	500
4	No. of Sub-heads where explanations are yet to be received	584

Source: Appropriation Accounts 2023-24

During 2023-24, out of the total number of Sub-heads 4,844, in 70 cases, expenditure of ₹44,366.31 crore occurred against the total budget allotted of ₹36,417.21 crore, resulting in excess expenditure of ₹7,949.70 crore, whereas in 28 Sub-heads under 12 Grants/Appropriations, either surrender or re-appropriation was done without proper/adequate analysis and estimation due to which the excess expenditure occurred in Sub-heads. Details are given in **Appendix 3.22**.

Absence of any explanation for excess expenditure and reasons for variation between the budget allocation and its utilisation, limits legislative control over budget as a means of ensuring financial accountability of the Government.

3.4.7 Non-operational schemes

Audit observed that in five schemes during 2019-20 to 2023-24, while preparing the budget estimates by the BCO, information was not collated from the DDOs before finalisation of the budget estimates as the department did not incur expenditure against the allotted budget of ₹2,051.52 crore in 2023-24. It indicates that budget estimate were made without following the provision of said Manual and was on adhoc basis that is without assessing the actual requirement at DDOs level which resulted in blockage of funds as well as violation of said provisions. The details are shown in **Table 3.19**:

Table 3.19: Non-operational schemes during last five years

(₹ in crore)							
Sl. No.	Schemes	2019-20	2020-21	2021-22	2022-23	2023-24	Expenditure
1	Advances to meet short fall – (0779)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
2	Strengthening and Development of NCC – (2081)	0.45	0.31	5.40	4.27	8.00	0.00
3	Provision for Settlement of S.L.R. Bonds issued by Undertaking and Subordinate Institutions of State Government – (6788)	10.00	10.00	10.00	10.00	10.00	0.00
4	Construction of Buildings of Sector Level Office and Training Centers – (7449)	13.52	Token	13.52	13.52	13.52	0.00

Sl. No.	Schemes	2019-20	2020-21	2021-22	2022-23	2023-24	Expenditure
5	Establishment of Electronic Manufacturing Cluster in State – (7615)	5.00	0.10	Token	Token	20.00	0.00
Total		2,028.97	2,010.41	2,028.92	2,027.79	2,051.52	0.00

Sources: Detailed Appropriation Accounts of the respective years

3.4.8 Review of State Specific Budgets

3.4.8.1 Gender Budget

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 into two categories:

Category 1: Schemes in which 100 *per cent* budget provisions were related to women and

Category 2: Schemes in which at least 30 *per cent* of budget provisions were related to women.

Gender budget was incorporated in the State budget as a significant statement highlighting the need to segregate budgetary allocations on the basis of gender under the demands for grants.

Table 3.20 shows details of budgetary provision under Gender Budget during 2020-24:

Table 3.20: Provision under Gender Budget during 2020-24

	(₹ in crore)			
	2020-21	2021-22	2022-23	2023-24
Gender Budget	55,244	60,379	84,512	1,02,976
Total Budget	2,35,927	2,82,780	3,21,658	3,72,009
Percentage of Gender Budget to Total Budget	23.42	21.35	26.27	27.68

Source: Budget Books and Appropriation Accounts of respective years

Budget allocation under Gender Budget increased by ₹18,464 crore from ₹84,512 crore in 2022-23 to ₹1,02,976 crore in 2023-24. This allocation was made across 30 departments for schemes designed specifically to benefit women. Year-wise allocation and expenditure in respect of categories 1 and 2 for the period 2020-24 are given in **Table 3.21**:

Table 3.21: Gender Budgetary allocations during 2020-24

Year	Category 1			Category 2		
	Total Budget	Expenditure	Percentage of expenditure to Total Budget	Total Budget	Expenditure	Percentage of expenditure to Total Budget
2020-21	3,035.01	3,424.08	112.82	59,139.40	64,217.26	108.59
2021-22	1,978.34	3,346.55	169.16	64,947.18	68,990.78	106.23
2022-23	4,214.35	3,491.06	82.84	86,957.37	79,007.52	90.86
2023-24	18,546.29	18,187.76	98.07	96,067.58	78,414.59	81.62

Source: Information provided by Finance Department, GoMP

The reported figures from the finance department for the Gender Budget show variations from previous periods due to discrepancies in the actual expenditure data. The Department has not yet fully accounted for or verified the expenditure under this category, which may result in differences between the reported and actual figures.

The total budget and expenditure for Category 1 Schemes in 2023-24 have significantly increased compared to 2022-23, primarily due to the implementation of the *Ladli Behna Yojana*. This is a DBT Scheme which provides a monthly payout of ₹1,000 to every eligible⁴² female between the ages of 21 years and 60 years. The budget for the Scheme was ₹14,743 crore in 2023-24, against which expenditure was ₹14,733.96 crore. While the scheme is intended to support women, the huge increase in the budget (increase of 340 *per cent*) due to introduction of a single initiative may impact the state's fiscal discipline.

3.4.8.2 Agriculture Budget

Agriculture Budget of the State discloses the expenditure proposed to be incurred within the overall budget on schemes, which are targeted to benefit farmers. The Agriculture Budget was introduced in Madhya Pradesh during 2012-13. This budget includes the development of agriculture sector and interests of farmer's activities to benefit the farmers. Agriculture Budget was incorporated in the State budget as a significant statement highlighting the need to segregate budgetary allocations based on agriculture sector under the demands for grants.

Table 3.22 shows details of provision under Farmer Welfare and Agriculture Development Grant made by the State during 2019-24.

Table 3.22: Budgetary allocation of Agriculture Budget vis-à-vis Farmers Welfare and Agriculture Development Grant during 2019-24

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Farmers Welfare and Agriculture Development (Grant No. 13)	22,609	14,062	15,991	22,426	24,743
Agriculture Budget	46,560	26,265	35,354	40,916	53,961

Source: Budget Books and Appropriation Accounts of respective years

Agriculture Budget allocation increased by ₹13,045 crore from ₹40,916 crore in 2022-23 to ₹53,961 crore in 2023-24. Year-wise allocation and expenditure in Farmers Welfare and Agriculture Development (Grant No. 13) during 2019-24 are given in **Table 3.23**:

Table 3.23: Budget Allocation and Expenditure under Farmers Welfare and Agriculture Development

	(₹ in crore)		
Year	Budget Allocation	Expenditure	Saving (<i>per cent</i>)
2019-20	22,609	15,021	7,588 (33.56)
2020-21	14,062	13,542	520 (3.70)
2021-22	15,991	15,389	602 (3.76)
2022-23	22,426	19,221	3,205 (14.29)
2023-24	24,743	21,379	3,364 (13.60)

Source: Appropriation Accounts of respective years

⁴² Several conditions have been prescribed to determine eligibility such as (1) domicile of the State (2) annual family earning less than ₹2.50 lakh, etc.

As can be seen from the above Table, there have been persistent savings under Grant No. 13 during the last five years indicating thereby that the funds are not being optimally utilised for the schemes for which they had been planned and earmarked.

3.4.8.3 Child Budget

Child Budget was introduced by the State Government for the first time in 2022-23 for children under various programmes/schemes with the aim of focusing on the needs of the children. The main goal of the Child Budget is to help achieve the desired outcomes for the child development in building the bright future of the country, state and society, therefore, it is necessary to focus on the academics, social, emotional and physical development of children special priority is given to meet the needs of children belonging to socially and economically weaker societies. So, that arrangements for their education, health, nutrition *etc.*, can be ensured.

Schemes relating to Child Budget directly and indirectly for the development of children are bifurcated in two categories:

Category 1: Schemes in which 100 *per cent* budget provisions are related to children and

Category 2: Schemes in which at least 30 *per cent* of budget provisions are related to children

Child Budget's incorporation in the State Budget for the first time highlights the need for segregating budgeting allocation specifically devoted to children under the demands for grants.

During 2023-24, budget allocation of ₹68,077.96 crore was made across 17 departments on schemes designed specifically to benefit children. Allocation and expenditure in respect of Category 1 and 2 for the period 2022-23 and 2023-24 are given in **Table 3.24**:

Table 3.24: Child Budget allocations during 2022-24

(₹ in crore)

Year	Category 1			Category 2		
	Outlay Allocation	Expenditure	% of Demand covered (% with 2 of 3)	Outlay Allocation	Expenditure	% of Demand covered (% with 5 of 6)
1	2	3	4	5	6	7
2022-23	39,309.68	32,897.07	83.69	21,664.87	18,729.26	86.45
2023-24	43,749.37	39,729.76	90.81	24,328.59	22,750.22	93.51

Source: Budget Documents and information furnished by Finance Department, GoMP

Reasons for savings under Category 1 like establishment of Government Primary and Secondary Schools, and Category 2 like Jal Jeevan Mission, National Rural Drinking Water Mission and National Health Mission were not provided by the Finance Department.

3.4.9 Review of selected Grants

After voting on Demands for Grants in the Legislative Assembly, an Appropriation Bill is introduced for appropriation out of the Consolidated Fund of the State for moneys required to

meet (a) the grants made by the Assembly and (b) the expenditure charged on the Consolidated Fund. After the Governor's assent to the Bill, amounts shown in the Appropriation Act and schedules thereof become the sanctioned grants for expenditure under various Demands.

During the year 2023-24, two Grants were selected for audit, *i.e.*, Grant No. 19-Public Health and Family Welfare and Grant No. 20-Public Health Engineering for detailed scrutiny to review compliance with prescribed budgetary procedures, monitoring of funds, control mechanisms and implementation of schemes within these grants.

3.4.9.1 Grant No. 19-Public Health and Family Welfare

Audit reviewed (July-August 2024) the budgetary procedure and control over expenditure pertaining to Grant No. 19-Public Health and Family Welfare (PH&FW). The Commissioner, PH&FW Department, Bhopal (BCO Code-1704) and Controller, Food and Drugs Administration, Bhopal (BCO Code- 1706) are the Budget Controlling Officers (BCOs) of Grant No. 19. The grant review was conducted in respect of three major heads *i.e.*, 2210-Medical and Public Health, 2211-Family Welfare and 4210- Capital Outlay on Public Health.

(i) Summarised position of Budget and Expenditure

The details of amount budgeted for, and the expenditure incurred under the Grant No. 19- "Public Health and Family Welfare" during 2023-24 is summarised below in **Table 3.25**.

Table 3.25: Summarised Appropriation during 2023-24

(₹ in crore)

Section	Original Budget	Supplementary Budget	Total Budget	Budget released to BCOs	Budget distributed to DDOs	Expenditure		Savings	
						As per BCOs	As per Appropriation Accounts	As per BCOs	As per Appropriation Accounts
1	2	3	4 (2+3)	5	6	7	8	9 (5-7)	10 (4-8)
Revenue (Voted)	10,918.26	1,343.56	12,261.82	12,183.14	10,854.19	10,803.46	10,803.68	1,379.68	1,458.14
Revenue (Charged)	0.00 ⁴³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital (Voted)	1,069.47	71.72	1,141.19	1,141.19	1,115.89	1,088.63	1,088.63	52.56	52.56
Total	11,987.73	1,415.28	13,403.01	13,324.33	11,970.08	11,892.09	11,892.31	1,432.24	1,510.70

Source: Appropriation Accounts 2023-24 and information furnished by the BCOs

Table 3.25 provides the following insights:

As can be seen from the above **Table 3.25**, the State Legislature approved the original budget of ₹13,403.01 crore; however, Finance Department (FD) allotted ₹13,324.33 crore to the BCOs, leading to a shortfall of ₹78.68 crore from the budget approved by the Legislature. Of the ₹13,324.33 crore allocated to the BCOs, only ₹11,970.08 crore was distributed to the DDOs who could utilize only ₹11,892.09 crore.

⁴³ ₹50,000 only, hence shown as zero due to rounding.

The expenditure reported by the BCOs was lower than the amount recorded in the appropriation accounts by ₹0.22 crore. **No documents relating to reconciliation done with the Accountant General were furnished to Audit.** This indicates a lack of responsibility on the part of the BCOs in regularly reconciling their accounts with the Accountant General, as mandated by clause 24.9.3 of the Madhya Pradesh Budget Manual (MPBM).

As per the Appropriation Accounts 2023-24, an expenditure of ₹11,892.31 crore was incurred out of the allotted ₹13,403.01 crore, leaving unspent provision of ₹1,510.70 crore (11.27 per cent). The substantial savings suggest that the BCOs did not exercise due care and failed to adhere to the budget manual during the budget estimation process.

Further, we observed that the supplementary provision of ₹1,415.28 crore was unnecessary, as the Department could not spend the original allocation. This indicates a lack of proper scrutiny in reviewing proposals for supplementary grants, resulting in an avoidable supplementary provision.

(ii) Preparation of budget estimates on *ad-hoc* basis

As per para B-7 & 8 of Government of Madhya Pradesh (GoMP) Budget Manual (MPBM) Vol-I (Part-B), all BCOs are responsible for collating estimates of expenditure and receipts from the DDOs under them as well as estimates of Off Budget funds likely to be received for departmental schemes during the ensuing financial year for finalisation of estimates of expenditure and receipts. BCOs should collate all estimates prepared by DDOs and review the same.

Finance Department (FD) issued (November 2022) instructions requesting the necessary information for preparing the budget estimates for the financial year 2023-24. Further, it was observed that the department had spent ₹11,892.09 crore against the allotted budget of ₹13,324.33 crore resulting in savings of ₹1,432.24 crore. However, the audit found that estimates of expenditure and receipts were not obtained from the DDOs for finalizing the budget. This indicates that the budget estimates were prepared on an *ad-hoc* basis. Preparation of budget on *ad-hoc* basis resulted in savings.

(iii) Savings

Substantial Savings

The main objective of such monitoring is to ensure that state budget presented and approved by the Vidhan Sabha remains a reliable guide to the actual expenditure incurred during the financial year.

During 2023-24, audit noted significant savings of ₹1,362.51 crore across 15 schemes, each with savings of ₹ five crore or more from the total budget. The details are given in **Table 3.26** below:

Table 3.26: Substantial savings where saving was ₹ five crore or more in each case

(₹ in crore)								
Sl. No	Scheme Head	Scheme Nomenclature	Budget Allotment	Re-appropriation (+ or -)	Total Budget	Expenditure	Savings	Saving (In per cent)
1	9545	Maintenance of departmental assets	129.33	(-)58.34	70.99	41.90	29.09	40.98
2	9548	Additional incentives to Asha workers	325.00	58.34	383.34	300.38	82.96	21.64
3	5724	National Health Mission (NUHM/NRHM)	3,994.75	0	3,994.75	3,962.91	31.84	0.80
4	9923	Prime Minister Ayushman Bharat Health Infrastructure Mission	410.04	58.95	468.99	460.55	8.44	1.80
5	1473	District/Civil Hospital and Dispensary	1,481.91	(-)1.87	1,480.04	1,335.98	144.06	9.73
6	2777	Primary health center	1,296.43	(-)19.66	1,276.77	1,084.57	192.20	15.05
7	7317	Up-gradation of rural medical institution	58.59	1.40	59.99	44.42	15.57	25.95
8	5998	Community Health Center	55.10	5.43	60.53	52.88	7.65	12.64
9	2502	Training of Staff Nurses	21.11	0.68	21.79	14.43	7.36	33.78
10	8150	Multipurpose Worker Scheme	324.62	0.12	324.74	288.36	36.38	11.20
11	4245	Malaria	226.64	0.42	227.06	192.93	34.13	15.03
12	621	Additional Sub Health Center	567.95	1.96	569.91	521.92	47.99	8.42
13	7648	Construction of hospital and dispensary buildings	150.86	129.09	279.95	261.70	18.25	6.52
14	9922	Grant for Health Sector on the recommendation of 15th Finance Commission	1,882.07	(-)303.79	1,578.28	885.62	692.66	43.89
15	5056	Construction of Community Health Centers	225.60	162.25	387.85	373.92	13.93	3.59
Total			11,150.00	34.98	11,184.98	9,822.47	1,362.51	12.18

Source: Information provided by BCOs

Audit did not find any reasons for the significant savings in the proposal for surrender of savings by the Director of Health Services on 31 March 2024.

(iv) Persistent savings

Audit observed that in violation of paras 30.1 and 30.2 of Madhya Pradesh Budget Manual, during the last three years from 2021-22 to 2023-24, there were persistent savings of

₹ one crore and above in four schemes ranging between 11.34 *per cent* and 93.47 *per cent* of the total budget allotment as shown in **Table 3.27** below:

Table 3.27: Schemes indicating persistent savings during 2021-24

(₹ in crore)

Sl. No.	Scheme Name	Amount of Savings (Per cent to total budget allotment in the scheme)		
		2021-22	2022-23	2023-24
1	2210-01-110-0701-5724-National Health Mission (NUHM/NRHM)	361.46 (11.34)	595.74 (32.66)	181.56 (12.21)
2	2210-01-110-0702-5724-National Health Mission (NUHM/NRHM)	127.81 (18.55)	242.67 (35.29)	386.33 (73.25)
3	2210-01-110-1301-9922-Grant to Health Sector as per the Recommendation of the 15th Finance Commission	299.56 (32.46)	586.00 (65.35)	336.55 (39.27)
4	2210-05-105-0102-2502-Training of Staff Nurses	4.01 (93.47)	3.96 (88.20)	1.66 (66.76)

Source: Appropriation Accounts 2023-24

Persistent savings are indicative of unrealistic budgetary allocation, sub-optimal utilisation of budgeted funds and inadequate monitoring or resource utilisation. This also showed that budget allocations were made without considering the previous years' trends.

(v) Non utilisation of entire provision

During 2023-24, in five cases, where the provision was ₹50.00 lakh or more, the entire provision of ₹664.00 lakh was not utilized. Of this, ₹571.20 lakh (86 *per cent*) was released by the Finance Department, but remained unspent as detailed in **Table 3.28**.

Table 3.28: Details of entirely unused of entire provision

(₹ in lakh)

Sl. No.	Budget Head	Scheme Nomenclature	Budget Allotted	Amount released to BCOs	Expenditure
1	19-2210-01-110-0701-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	183.00	146.40	0.00
2	19-2210-01-110-0702-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	69.00	55.20	0.00
3	19-2210-01-110-0704-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	122.00	97.60	0.00
4	19-2210-03-103-0101-5507-V-11-025	5507-Mukhya Sanjivani Yojana	200.00	200.00	0.00
5	19-2210-06-196-0102-4245-V-31-010	4245-Malaria	90.00	72.00	0.00
Total			664.00	571.20	0.00

Source: Information furnished by BCOs

(vi) Savings due to non-distribution of allotted budget to DDOs

Para B.12 of MPBM stipulates that once the budgetary allocations passed by the Legislature are communicated to the BCOs, they become responsible for the disbursement of funds to the DDOs under them.

Audit observed that the BCOs did not distribute funds to the DDOs in 23 schemes, where the provision was ₹10.00 lakh or more, during 2023-24. As a result, the entire budget of ₹9.59 crore remained unutilized as detailed in **Table 3.29:**

Table 3.29: Statement showing funds not distributed to DDOs

(₹ in crore)

Sl. No.	Budget Head	Scheme Nomenclature	Budget Allotted to BCOs	Budget Distribution	Remaining Budget	Expenditure	Balance Budget with BCOs
1	19-2210-03-103-0101-5507-V-11-025	5507-Mukhya Mantri Sushen Sanjivani Yojana	2.00	Nil	2.00	Nil	2.00
2	19-2210-01-110-0701-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	1.46	Nil	1.46	Nil	1.46
3	19-2210-01-110-0704-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	0.98	Nil	0.98	Nil	0.98
4	19-2210-06-196-0102-4245-V-31-010	4245-Malaria	0.72	Nil	0.72	Nil	0.72
5	19-2210-01-110-0702-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	0.55	Nil	0.55	Nil	0.55
6	19-2210-01-001-0101-4065-V-35-000	4065-Publicity for Special Purposes	0.40	Nil	0.40	Nil	0.40
7	19-4210-01-110-0101-2283-V-23-001	2283-Direction and administration	0.40	Nil	0.40	Nil	0.40
8	19-2210-01-110-0703-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	0.38	Nil	0.38	Nil	0.38
9	19-2210-01-110-0705-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	0.37	Nil	0.37	Nil	0.37
10	19-2210-01-196-0102-1473-V-11-011	1473-District/Civil Hospital and Dispensary	0.30	Nil	0.30	Nil	0.30
11	19-2210-01-110-0706-5724-V-44-008	5724-National Health Mission (NUHM/NRHM)	0.26	Nil	0.26	Nil	0.26
12	19-2210-05-105-0101-2502-V-12-000	2502-Training of staff nurses	0.25	Nil	0.25	Nil	0.25
13	19-2211-00-102-0801-2703-V-42-007	2703-Direct expenditure	0.20	Nil	0.20	Nil	0.20
14	19-2210-05-105-0102-2502-V-22-011	2502-Training of staff nurses	0.20	Nil	0.20	Nil	0.20
15	19-2210-01-110-0101-6668-V-42-007	6668-Grant to Indian red cross society	0.16	Nil	0.16	Nil	0.16
16	19-2210-06-196-0103-4245-V-31-010	4245-Malaria	0.16	Nil	0.16	Nil	0.16
17	19-2210-01-196-0103-1473-V-11-011	1473-District/Civil Hospital and Dispensary	0.15	Nil	0.15	Nil	0.15
18	19-2210-05-105-0102-2502-V-11-001	2502-Training of staff nurses	0.13	Nil	0.13	Nil	0.13
19	19-2210-03-103-0102-2777-V-22-011	2777-Primary health centres	0.11	Nil	0.11	Nil	0.11

Sl. No.	Budget Head	Scheme Nomenclature	Budget Allotted to BCOs	Budget Distribution	Remaining Budget	Expenditure	Balance Budget with BCOs
20	19-2211-00-198-0801-0621-V-11-011	0621-Additional Sub-health canter	0.11	Nil	0.11	Nil	0.11
21	19-2210-03-103-0102-2777-V-11-011	2777-Primary health centres	0.10	Nil	0.10	Nil	0.10
22	19-2210-06-101-0101-8150-V-11-011	8150-Multipurpose Workers Scheme	0.10	Nil	0.10	Nil	0.10
23	19-2210-06-196-0101-4245-V-11-011	4245-Malaria	0.10	Nil	0.10	Nil	0.10
Total			9.59	Nil	9.59	Nil	9.59

Source: Financial statement provided by BCO

(vii) Unnecessary supplementary Grant

According to paras 28.8 and 28.9 of MPBM, the primary responsibility of preparing and justifying for supplementary grants rests on BCOs. Proposals for supplementary grants or appropriation should be submitted by the controlling officer to the concerned Administrative Department and Administrative Department should examine the proposals very carefully and recommend to FD only those, that are considered to be fully justified.

Audit observed that supplementary provision of ₹357.77 crore proved unnecessary in four schemes during 2023-24 as the expenditure was not even up-to the level of original provision as detailed in **Table 3.30**:

Table 3.30: Details of unnecessary supplementary of provision 2023-24

(₹ in crore)

Sl. No	Account head	Original Budget	Total budget allotted to BCOs (Supplementary grant included)	Supplementary budget allotment	Budget distributed to DDOs	Remaining budget	DDOs level expenditure	Overall saving
1	19-2210-01-110-0702-9923-42-007-V	9.98	7.19	1.00	3.76	3.43	3.76	3.43
2	19-2210-01-110-0705-9923-42-007-V	6.65	4.79	0.67	2.51	2.28	2.51	2.28
3	19-2210-01-110-1302-9922-42-007-V	299.09	299.09	146.09	153.00	146.09	153.00	146.09
4	19-2210-01-110-1303-9922-42-007-V	422.20	422.20	210.01	212.19	210.01	212.19	210.01
Total		737.92	733.27	357.77	371.46	361.81	371.46	361.81

Source: Financial Statement of BCOs concerned

From the above table, it can be easily seen that even though budget was provisioned for, the BCOs allotted/distributed less than what was provisioned. Against the original budget of ₹737.92 crore, actual disbursement to the DDOs was only ₹371.46 crore (50 per cent) against which there was no savings. This indicates that the notional savings being projected by the GoMP is due to failure of the BCOs to allot the due share of the budget to the concerned DDOs.

In this situation, Audit is unable to derive assurance that the budget provisioning was realistic and whether the GoMP had adequate funds to provide to the DDOs against the budgeted funds.

(viii) Anticipated savings not surrendered

According to Para 26.9 of the MPBM, statements of anticipated savings in expenditure are required to be submitted by the BCO to FD by 15th January of each financial year so that resources can be allocated by FD to other demand of grants.

Table 3.31 presents the status of budget provision, supplementary allocations, expenditure incurred, savings surrendered, and savings not surrendered during the period 2019-24.

Table 3.31: Savings not surrendered for the period 2019-20 to 2023-24

(₹ in crore)							
Year	Original Budget	Supplementary Budget	Total Allotment	Expenditure	Savings	Surrendered Savings	Not surrendered Amount
1	2	3	4 (2+3)	5	6 (4-5)	7	8 (6-7)
2019-20	7,547.05	107.88	7,654.93	6,762.62	892.31	-	892.31
2020-21	7,405.55	157.84	7,563.39	7,226.08	337.31	7.99	329.32
2021-22	8,045.76	2,634.91	10,680.67	9,719.12	961.55	-	961.55
2022-23	10,379.86	1,795.50	12,175.36	10,426.28	1,749.08	-	1,749.08
2023-24	11,987.74	1,415.27	13,403.01	11,892.31	1,510.70	-	1,510.70
Total					5,450.95	7.99	5,442.96

Source: Appropriation Accounts and Detail Appropriation Accounts of respective years

Table 3.31 indicates that out of the total savings of ₹5,450.95 crore during 2019-24, Department surrendered only ₹7.99 crore. Consequently, ₹5,442.96 crore lapsed at the end of the respective financial years.

(ix) Drawal of funds from treasury without immediate requirement and depositing it in bank account

Madhya Pradesh Treasury Code 2020 Subsidiary rule 153(1) provides that no amount shall be withdrawn from the treasury unless it is required to be distributed immediately; it is a serious irregularity to withdraw advances from the treasury in anticipation of demand or to prevent the lapse of budget grants and the responsible person of such withdrawal will himself be subject to disciplinary proceedings.

In the scrutiny of records, we observed that out of the ₹ eight crore allocated under scheme 9585 - "State Haemoglobinopathy Mission," ₹7.32 crore was withdrawn in December 2023 and March 2024 by the State Health Society-NHM and deposited into its Bank of Maharashtra account No. 60438816037. This amount remained unspent in the bank account until August 2024. This shows that funds were withdrawn from the treasury without immediate requirement, which constitutes a violation of the Madhya Pradesh Treasury Code.

3.4.9.2 Grant No. 20-Public Health and Engineering Department

During the year 2023-24, Grant No. 20–Public Health and Engineering Department, was 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.

Audit reviewed (September 2024) the budgetary procedure and control over expenditure pertaining to the Grant No.20-“Public Health and Engineering Department” of the Engineer-In Chief, Bhopal, who is the Budget Controlling Officer (BCO Code-3402) of Grant No.20.

(i) Summarised position of Budget and Expenditure

The details of amount budgeted for and the expenditure incurred under Grant No. 20–Public Health and Engineering Department during 2023-24 is summarised below in **Table 3.32**:

Table 3.32: Summarised Appropriation during 2023-24

(₹ in crore)

Section	Original Budget	Supplementary Budget	Total Budget	Budget Released to BCO	Expenditure		Savings	
					As per Appropriation Accounts	As per BCO	As per Appropriation Accounts	As per BCO
Revenue (Voted)	1,035.54	40.00	1,075.54	1,046.97	873.74	873.79	201.80	173.18
Revenue (Charged)	2.25	0.00	2.25	2.25	1.14	1.14	1.11	1.11
Capital (Voted)	9,154.05	2,616.56	11,770.61	11,770.68	10,531.22	11,704.91	1,239.39	65.77
Total	10,191.84	2,656.56	12,848.40	12,819.90	11,406.10	12,579.84	1,442.30	240.06

Source: Appropriation Accounts 2023-24 and information furnished by the BCO

As can be seen from above Table, under Revenue section (Voted), the savings as per Appropriation Account was ₹201.80 crore (against the allotted budget approved by the State Legislature ₹1,075.54 crore), whereas the total savings as per BCO was ₹173.18 crore (against the budget released to BCO ₹1,046.97 crore by the Finance Department).

- Such margin of savings indicates that BCO had not exercised due care while preparing estimates and also not complied with the applicable provisions of the Madhya Pradesh Budget Manual (MPBM) at the time of preparation of budget estimates.
- As per **Table 3.32**, the Appropriation Accounts reports an expenditure of ₹11,406.10 crore, while the BCO reflects a higher expenditure of ₹12,579.84 crore. In comparison to the respective allotted budgets, ₹12,848.40 crore was allocated in the Appropriation Account, and ₹12,819.90 crore was released to the BCO. The difference in savings between the Appropriation Account and the BCO amounts is of ₹1,202.24 crore.

According to Paragraph 24.9.3 of MPBM, the BCO is responsible for reconciliation of accounts maintained by BCO with those appearing in Accountant General's (AG's) books and for identifying and correcting misclassifications. The difference in figures between the O/o the AG (A&E)-I and the BCO is due to absence of system of non-reconciliation which was in violation of the MPBM provision.

(ii) Preparation of budget estimates on *ad hoc* basis

As per paragraphs B-7 and B-8 of MPBM Vol-I (Part-B), all BCOs are responsible for collating estimates of expenditure and receipts prepared by the DDOs under them as well as for preparing estimates of off budget funds likely to be received for departmental schemes during the ensuing financial year and for finalisation of estimates of expenditure and receipts, BCOs should collate all estimates prepared by DDOs and review the same.

Audit observed that while preparing the budget estimates by the BCO, information was not collated from the DDOs before finalisation of the budget estimates. Further, it was observed that the department had spent ₹12,579.84 crore against the allotted amount of ₹12,819.90 crore during the financial year 2023-24, which indicates that budget estimates were made without following the provision of said Manual and without assessing the actual requirement at DDOs level, which resulted in blockage of funds as well as violation of said provisions.

In reply Engineer-in-Chief, Public Health and Engineering Department admitted that, the difference between budget and expenditure is approximately 10 *per cent* only.

The fact however remains that budget estimates were prepared on an arbitrary basis, without following the set procedures.

(iii) Opaqueness in Government Accounts- Operation of Minor Head 800

As per paragraph 8.3 (5) (VI) of Budget Manual volume-I, since most of the Government activities are well defined in the List of Major and Minor Heads of Accounts of Union and States, issued by the Controller General of Accounts, operation of the minor head '800-Other Receipts/Expenditure' should be minimised. In case, classification of expenditure under this minor head is necessitated by special circumstances, estimates should be accompanied with a detailed explanation and would require vetting by the Accountant General.

Test check of records of Budget Controlling Officer (BCO) Engineer-in-Chief, Bhopal (September-2024) from the year 2020-21 to 2023-24, it was noticed that huge amount was booked under the head "800-other expenses". The extent of operation of Minor Head 800 for the head of accounts 20-4215-01-800 are given in below **Table 3.33**:

Table 3.33: Summarised position of minor head 800 during 2020-24

(₹ in crore)					
Year	Budget Provision	Budget Allotment by BCO	Re-Appropriation	Total Budget	Expenditure
2020-21	1,333.52	1,333.52	(-)600.66	732.86	686.29
2021-22	723.58	723.58	0.00	723.58	372.17
2022-23	480.00	480.00	225.00	705.00	646.94
2023-24	708.00	708.00	(-)366.00	342.00	341.99

Source: Information furnished by BCO

It is evident from the above table that despite Government instructions to avoid booking expenditure under Minor Head-800, the Department has been continuously booking the expenditure in Minor Head-800.

In reply, Engineer-in-Chief, PHED stated that, the budget is finalized by the Finance Department as per the demand of the department and the budget is made available to various departments as per the availability of funds in the state treasury.

The reply is not acceptable as there was lack of effort to minimise the expenditure under the minor head “800-other expenses”. Indiscriminate booking of receipts and expenditure under Minor Head 800 affects transparency and nature of transactions and render the accounts opaque.

(iv) Persistent Savings

Audit observed that in violation of paragraphs 30.1 and 30.2 of Madhya Pradesh Budget Manual, during the last four year from 2020-21 to 2023-24, there were persistent savings of more than ₹ one crore, ranging from 0.07 *per cent* to 71.04 *per cent* of total provision in eight schemes shown in the given **Table 3.34**:

Table 3.34: Persistent savings ₹ one crore and above during 2020-21 to 2023-24

Sl. No.	M. H.	Scheme Head & Nomenclature	Amount of Savings (<i>per cent</i>)			
			2020-21	2021-22	2022-23	2023-24
1	2215	2294-Establishment of Directorate	7.23 (18.00)	7.88 (20.00)	7.34 (17.00)	10.21 (23.00)
2		2714-Administration	12.77 (3.00)	42.06 (9.28)	34.88 (6.87)	88.90 (17.21)
3		0545-Establishment and maintenance of water supply houses of the state	30.65 (17.00)	22.28 (13.00)	17.06 (9.00)	51.18 (25.00)
4	4215	2580-Rural pipe water supply scheme	1.72 (0.96)	45.63 (34.31)	20.83 (18.94)	4.99 (7.14)
5		5468-Jal Jivan Mission (JJM), National Rural Water Drinking Water Mission	20.0 (1.21)	29.34 (0.36)	738.26 (11.68)	8.05 (0.07)
6		4379-Drinking water supply scheme in problematic villages	2.74 (1.37)	13.96 (6.98)	2.41 (1.02)	4.57 (1.69)
7		2181-Urban water supply scheme	21.23 (70.77)	7.51 (50.08)	2.49 (16.60)	10.65 (71.04)
8		1854-Operation of drilling rigs/workshop/air compression	84.89 (16.72)	12.00 (22.10)	22.24 (30.23)	25.20 (37.64)

Source: Information furnished by BCO

Persistent savings are indicative of unrealistic budgetary allocation, sub-optimal utilisation of budgeted funds and monitoring or resource utilisation. This also showed that budget allocations were made without considering the previous year's trends in expenditure which resulted in persistent savings.

On this being pointed out in Audit, Engineer-in-Chief, PHED stated that in both Revenue as well as Capital head majority of saving was due to reduction in payment of salary, wages and arrear as per Honorable Court's order and the remaining savings was less than 10 *per cent*.

(v) Substantial Savings

The main objective of the schemes under Grant No. 20-Public Health and Engineering Department of Madhya Pradesh is Survey work, Investigation, preparation and execution of water supply schemes for villages to provide safe and potable water.

During scrutiny of the data provided by the department in 2023-24, it was observed that there were substantial savings of ₹54.08 crore in six schemes where savings were ₹ five crore and above ranging from 0.65 per cent to 98.45 per cent of the total budget. The details are shown in **Table 3.35**:

Table 3.35: Substantial Savings

(₹ in crore)					
Sl. No.	Scheme Head	Total Budget Allotment	Expenditure	Savings	Savings (in per cent)
1	20-2215-01-102-0101-8415-V-33-004	30.72	21.08	9.64	31.38
2	20-4215-01-001-0101-1126-V-64-001	10.00	0.15	9.85	98.45
3	20-4215-01-001-9999-1854-V-12-003	14.39	2.15	12.24	85.06
4	20-4215-01-001-9999-1854-V-19-001	25.44	20.04	5.40	21.23
5	20-4215-01-102-0101-2181-V-64-001	15.00	4.34	10.66	71.04
6	20-4215-01-102-0703-5468-V-64-001	966.47	960.17	6.30	0.65
Total		1,062.02	1,007.94	54.08	5.09

Source: Information furnished by BCO

On being pointed out in Audit, Engineer-in-Chief, PHE stated that funds are usually released by Central Government in the last week of February and additionally, savings are also due to monthly and quarterly expenditure limits.

The reply is not acceptable as substantial savings in the schemes relating to creating infrastructure and supply of drinking water is a serious issue as it will directly impact the public health and wellbeing.

(vi) Allocation for Solarization of Irrigation and Drinking water Schemes but reappropriating to other heads

Effective financial management ensures that decisions taken at the policy level are implemented successfully at the administrative level without wastage or diversion of funds.

During Audit, it was observed that while preparing the budget estimates by the BCO, allocation of ₹356.23 crore was done for Solarization of Irrigation and Drinking water Schemes but it was not finally spent on where the provision was made during the financial year 2023-24. Instead of it, it was utilised on Jal Jeevan Mission (J.J.M.) Rural drinking water mission, Piped water supply schemes to the villages, Drinking water supply scheme in problematic villages and Land water Conservation programme through re-appropriation. Details are as per below **Table 3.36**:

Table 3.36: Budget allocation for Solarization of Irrigation and drinking water Schemes

(₹ in crore)					
Sl. No.	BCO	Schemes and Nomenclature	Amount Decreased	Schemes and Nomenclature	Amount Increased
1	3402-Engineer in Chief, PHE Department, Bhopal	20-4215-01-001-0101-9551-V-64-002-Solarization of Irrigation and Drinking water Schemes	217.30	20-4215-01-102-0704-5468-64-001-Jal Jeevan Mission (J.J.M.) Rural drinking water Mission	76.30
2		20-4215-01-001-0102-9551-V-64-002-Solarization of Irrigation and Drinking water Schemes	81.93	20-4215-01-102-0705-5468-64-001-Jal Jeevan Mission (J.J.M.) Rural drinking water Mission	16.94

Sl. No.	BCO	Schemes and Nomenclature	Amount Decreased	Schemes and Nomenclature	Amount Increased
3		20-4215-01-001-0103-9551-V-64-002-Solarization of Irrigation and Drinking water Schemes	57.00	20-4215-01-102-0706-5468-64-001-Jal Jeeven Mission (J.J.M.) Rural drinking water Mission	12.99
4				20-4215-01-102-0101-2580-V-64-001-Piped water supply scheme to villages	10.00
5				20-4215-01-102-0101-4379-V-64-001-Drinking water supply scheme in problematic villages	30.00
6				20-4215-01-102-0101-6032-V-64-001-Land water Conservation programme	10.00
7				20-4215-01-102-0102-2580-V-64-001-Piped water supply scheme to villages	5.00
8				20-4215-01-102-0102-4379-V-64-001-Drinking water supply scheme in problematic villages	25.00
9				20-4215-01-102-0103-2580-V-64-001-Piped water supply scheme to villages	5.00
10				20-4215-01-102-0103-4379-V-64-001-Drinking water supply scheme in problematic villages	15.00
11				20-4215-01-102-0701-5468-64-001-Jal Jeeven Mission (J.J.M.) Rural drinking water Mission	91.00
12				20-4215-01-102-0702-5468-64-001-Jal Jeeven Mission (J.J.M.) Rural drinking water Mission	35.00
13				20-4215-01-102-0703-5468-64-001-Jal Jeeven Mission (J.J.M.) Rural drinking water Mission	24.00
Total			356.23		356.23

Source: Information furnished by BCO

On this being point out in Audit, Engineer-in Chief Public Health and Engineering Department, stated that as per verbal instruction of Finance Department, expenditure in the given head can only be done after sanction from Finance Department. Additionally, there was no works done in the given head and the whole budget amount was re-appropriated to other schemes within the Grant.

The reply is not tenable because reappropriating funds without the appropriate authority of Finance Department is clear violation of financial rules. Further the arbitrariness with which the Departments operated in this situation can have a strong impact on budgeting policy of the state and should not be accepted as a matter of policy.

(vii) Anticipated Savings Not Surrendered

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

Audit observed that in Grant No. 20-Public Health and Engineering Department (September-2024) Budget Controlling Officer (BCO) Engineer-in-Chief Bhopal, for the year 2023-24, against the savings of ₹240.06 crore an amount of ₹147.90 crore was surrendered by the Department on 31st March 2024 after the expiry of prescribed timeline i.e. 15th January, and remaining ₹92.16 crore was allowed to lapse by the Department. This indicates inadequate financial control by the BCO resulting in not-utilisation of funds for other development purpose of the State during year. Details are given below **Table 3.37**:

Table 3.37: Anticipated Savings Not Surrendered

(₹ in crore)							
Sl. No.	Grant No	Major Head	Total Budget to BCO	Expenditure	Savings	Total Surrendered	Savings not Surrendered
1	20-Public Health and Engineering Department	2215-Water Supply and Sanitation	1,009.22	838.74	170.48	145.71	24.77
2		3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	40.00	36.19	3.81	0.00	3.81
3		4215-Capital Outlay on Water Supply and Sanitation	11,770.68	11,704.91	65.77	2.19	63.58
		Total	12,819.90	12,579.84	240.06	147.90	92.16

Source: Information furnished by BCO

In reply, Engineer-in-Chief stated that out of unutilised amount of ₹240.06 crore, only ₹147.90 crore was surrendered and no comments offered by BCO on remaining amount.

Reply is not acceptable as Department failed to surrender anticipated savings by 15th January as prescribed in Budget Manual.

(viii) Non utilisation of entire budget provisions

As per Paragraphs A-6 and 8 of Madhya Pradesh Budget Manual Volume 6-I (Part-B), all BCOs are responsible for collating estimates of expenditure and receipts prepared by the DDOs under them as well as for preparing estimates of Off Budget funds likely to be received for Departmental schemes during the ensuing financial year for finalisation of estimates of expenditure and receipts. The BCOs should collate all estimates prepared by the DDOs and review the same. Further, B-13 of Madhya Pradesh Budget Manual stated that BCO is responsible for control of expenditure, surrender of saving and preparation of

monthly statements of anticipated revenue and expenditure for submission to the Finance Department.

During 2023-24, in four schemes where budget provision was ₹ one crore and above, the entire provision in each scheme was not utilised for that particular scheme/intended purpose and the unspent amount of ₹1,174.00 crore was neither re-appropriated nor surrendered at the end of the financial year resulting in savings of entire budget provision, as detailed in **Table 3.38** below:

Table 3.38: Entire budget provision not utilised

(₹ in crore)					
Sl. No.	Scheme head	Total Budget (O+S)	Expenditure	Surrender	Total savings
1	20-4215-01-102-0420-5468-64-001	505.00	0.00	Nil	505.00
2	20-4215-01-102-0422-5468-64-001	315.00	0.00	Nil	315.00
3	20-4215-01-102-0423-5468-64-001	80.00	0.00	Nil	80.00
4	20-4215-01-102-0480-5468-64-001	274.00	0.00	Nil	274.00
Total		1,174.00	0.00	Nil	1,174.00

Source: Appropriation Accounts 2023-24

Thus, the entire budget provision in the above-mentioned four schemes remained unutilised, which indicates unrealistic budget provisioning by the concerned BCO.

(ix) Re-appropriation beyond the prescribed limit

As per GoMP, Finance Department's letter dated 28.07.2021, re-appropriation is to be done within the limit of 50 per cent of the original budget estimate under the purpose head from which the amount is being done and similarly limit to 50 per cent of the original budget estimate under the purpose head into which it is being done.

Contrary to above provision scrutiny of data pertains to Grant No. 20-Public Health and Engineering Department for the year from 2021-22 to 2023-24, Audit observed that in 28 schemes, re-appropriation has been made beyond the Guidelines as mentioned in the above order i.e., more than 50 per cent of the actual budget. Details are given in **Appendix 3.23**.

On this being pointed out in Audit, Engineer-in-Chief, PHED stated that the re-appropriation was done after taking sanction from the Finance Department.

The reply is not acceptable because such huge re-appropriation can not only distort the original budgetary allocation, but also the unrealistic budget estimation is a clear violation of the financial rules.

3.5 Conclusion

Variations between the total Grants/Appropriation and expenditure incurred led to savings which indicates improper scrutiny of budget estimates at various levels of Government and poor budget management.

During 2023-24, there was an overall saving of ₹67,926.15 crore against the total Grants and Appropriations of ₹3,72,008.74 crore.

Supplementary provisions of ₹57,983.90 crore obtained in 41 Grants and six Appropriations for the year 2023-24 whereas actual requirement was ₹28,885.66 crore in 22 Grants and three Appropriations resulting in excess supplementary provisioning of ₹29,098.24 crore.

Expenditure of ₹1,575.09 crore was booked under Capital expenditure instead of accounting for it under Revenue expenditure, due to this Revenue expenditure was understated by ₹1,575.09 crore and Capital expenditure was overstated by ₹1,575.09 crore. Similarly, an amount of ₹3.68 crore was incorrectly budgeted as Revenue expenditure instead of Capital expenditure, due to this Revenue expenditure was overstated by ₹3.68 crore and Capital expenditure was understated by ₹3.68 crore.

3.6 Recommendations

- Controlling Officers need to be made aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts.
- The State Government should be more realistic in its budgetary estimates and ensure efficient control mechanisms to curtail savings/excess expenditure.
- Excess expenditure over grants approved by the Legislature is in violation of the will of the Legislature. Therefore, it needs to be viewed seriously and regularised at the earliest.
- The State Government should assess the actual requirement of supplementary Grants in various schemes before the close of the financial year, so that it can be effectively utilised in other areas/schemes.
- The State Government should take appropriate steps to control the use of capital expenditure for issues related to revenue expenditure and vice-versa.
- The State Government may properly analyse the requirement of funds during appropriation/re-appropriation stage, to avoid savings/surrender and reduce its dependence of external loans to manage the fiscal deficit.

Chapter - IV

Quality of Accounts and Financial Reporting Practices

Chapter IV-Quality of Accounts and Financial Reporting Practices

4.1 Introduction

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This Chapter provides an overview of the quality of accounts and compliance of the State Government in its financial reporting practices, with prescribed financial rules, procedures and directives with regard to completeness, transparency, measurement and disclosure.

Issues related to completeness of accounts

4.2 Loans of State Government not being credited to the Consolidated Fund (Off Budget Borrowings)

The borrowings of the State Government are governed by Article 293 (1) of the Constitution of India. Off budget borrowings or off-budget financing generally refer to use of those financial resources by the Government for meeting expenditure requirements in a particular year or years, which are not reflected in the budget for that year/those years for seeking grant/appropriation, hence remaining outside legislative control. They are financed through Government owned or controlled public sector enterprises of departmental commercial undertaking, which raise the resources through market borrowing on behalf of the Government. Therefore, off-budget borrowing/financing involves payment of interest on a recurrent basis and repayment of the borrowings from budget as and when it is due.

Borrowings by State Public Sector companies/corporations, special purpose vehicles (SPVs) and other equivalent instruments where principal and/or interest are to be serviced out of the State budgets and/or by assignment of taxes/cess or any other states revenue during the last five years are given in **Table 4.1**.

Table 4.1: Borrowings by State Public Sector Companies/Corporations

(₹ in crore)

Financial year	Name of State PSU/undertaking or any other entity under the control of the State Government	Fund raised	Source of revenue/tax/cess of the State from which the principal and/or interest is to be repaid	Purpose for which funds has been raised
2019-20	Madhya Pradesh Urban Development Co. Limited	474.48	Cess of 2 percent on stamp duty in Urban Local Bodies area for deposit into Stamp Duty surcharge fund (Reserved) for repayment of Loan under the State Budget head 1425.	Chief Minister Urban Infrastructure and Development fund Phase II and Pradhan Mantri Awas Yojana.
	Urban Administration and Housing Department	50.32		Mukhya Mantri Swachh Peyjal Yojana

Financial year	Name of State PSU/undertaking or any other entity under the control of the State Government	Fund raised	Source of revenue/tax/cess of the State from which the principal and/or interest is to be repaid	Purpose for which funds has been raised
	Madhya Pradesh Poorva Kshetra Vidyut Vitaran Company Ltd. Jabalpur	109.61	State Revenue	Capex Projects (Integrated Power Development Scheme/DeenDayal Upadhyaya Gram Jyoti Yojana)
	Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Ltd. Bhopal	98.94	State Revenue	Capex Projects (Integrated Power Development Scheme/DeenDayal Upadhyaya Gram Jyoti Yojana)
	Madhya Pradesh Pashchim Kshetra Vidyut Vitran Company Ltd. Indore	63.70	State Revenue	Capex Projects (Integrated Power Development Scheme /DeenDayal Upadhyaya Gram Jyoti Yojana)
	Total	797.05		
2020-21	Madhya Pradesh Urban Development Co. Limited	151.33	Cess of 2 percent on stamp duty in Urban Local Bodies area for deposit into Stamp Duty surcharge fund (Reserved) for repayment of Loan under the State Budget head 1425.	Chief Minister Urban Infrastructure and Development fund Phase II
	Urban Administration and Housing Department	24.99		Mukhya Mantri Swachh Peyjal Yojana
	Madhya Pradesh Poorva Kshetra Vidyut Vitaran Company Ltd. Jabalpur	72.41	State Revenue	Capex Projects (Integrated Power Development Scheme/DeenDayal Upadhyaya Gram Jyoti Yojana)
	Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Ltd. Bhopal	27.67	State Revenue	Capex Projects (Integrated Power Development Scheme/DeenDayal Upadhyaya Gram Jyoti Yojana)
	Narmada Basin Projects Company Ltd. (MP. Govt. Undertaking)	978.60	Dividend receipts from NHDC and revenue receipts from SSP on account of energy	Construction of multiple irrigation projects of Narmada Valley Development Authority under MP Govt.
	Total	1,255.00		
2021-22	Madhya Pradesh Urban Development Co. Limited	223.20	Cess of 2 per cent on stamp duty in Urban Local Bodies area for deposit into Stamp Duty surcharge fund (Reserved) for repayment of Loan under the State Budget head 1425.	Chief Minister Urban Infrastructure and Development fund Phase II and III
	Urban Administration and Housing Department	22.81		Mukhya Mantri Shahri Peyjal Yojana
	Narmada Basin Projects Company Ltd. (MP. Govt. Undertaking)	287.77	Dividend receipts from NHDC and revenue receipts from SSP on account of energy	Construction of multiple irrigation projects of Narmada Valley Development Authority under MP Govt.
	Total	533.78		

Financial year	Name of State PSU/undertaking or any other entity under the control of the State Government	Fund raised	Source of revenue/tax/cess of the State from which the principal and/or interest is to be repaid	Purpose for which funds has been raised
2022-23	Madhya Pradesh Urban Development Co. Limited	227.22	Cess of 2 per cent on stamp duty in Urban Local Bodies area for deposit into Stamp Duty surcharge fund (Reserved) for repayment of Loan under the State Budget head 1425.	Chief Minister Urban Infrastructure and Development Scheme Phase II and III
	Urban Administration and Housing Department	5.60		Mukhya Mantri Shahri Peyjal Yojana
	Narmada Basin Projects Company Ltd. (MP. Govt. Undertaking)	331.58	Dividend receipts from NHDC and revenue receipts from SSP on account of energy charges	Construction of multiple irrigation projects of Narmada Valley Development Authority under MP Govt.
	Total	564.40		
2023-24	Madhya Pradesh Urban Development Co. Limited	122.45	Cess of 3 per cent on stamp duty in Urban Local Bodies area for deposit into Stamp Duty surcharge fund (Reserved) for repayment of Loan under the State Budget head 1425 (2 per cent) and under the State Budget head 4035 (1 per cent).	Chief Minister Urban Infrastructure and Development Scheme Phase II and III
	Urban Administration and Housing Department	4.10		Mukhya Mantri Shahri Peyjal Yojana
	Narmada Basin Projects Company Ltd. (MP. Govt. Undertaking)	247.71	Dividend receipts from NHDC and revenue receipts from SSP on account of energy charges	Construction of multiple irrigation projects of Narmada Valley Development Authority under MP Govt.
	Total	374.26		

Source: Information furnished by Finance Department

During 2023-24, off budget fiscal operations such as borrowings by State Public Sector Companies, special purpose vehicles and other equivalent instrument on behalf of the State Government where the principal and/or interest are to be serviced out of the State budget was ₹374.26 crore and it decreased by ₹190.14 crore (33.69 per cent) as compared to the previous year.

The borrowings of these concerns ultimately turn out to be the liabilities of the State Government and the Government had been repaying the loans availed of by these Companies/ Corporations including interest through regular budget provision under capital account.

4.3 Non-discharge of liability in respect of interest towards interest bearing deposits

The Government has a liability to provide and pay interest on the amount in the interest-bearing deposits (Major Heads of Account 8336 to 8342). Further, as per order of the Ministry of Finance, Department of Expenditure, O/o Controller General of Accounts order dated 2 September 2008, the contributions made by Government employees, as also the matching contributions paid by the Government, were retained by the Government below the Major Head-8342-Other Deposits-117-Defined Contribution Pension Scheme under Public Account of India and interest as applicable under the GPF (CS) Rules was allowed thereon. The details of liability in respect of interest towards interest bearing deposits are given in **Table 4.2:**

Table 4.2: Non discharge of liability in respect of interest towards interest bearing deposits

(₹ in crore)

Name of the Interest bearing deposit	Opening Balance as on 1 April 2023	Closing Balance as on 31 March 2024	Basis for calculation of interest	Amount of Interest not provisioned
Defined Contribution Pension Scheme for Government Employees	20.29	(-) 56.18	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund @7.1 per cent	1.44
State Compensatory Afforestation Deposit	22.26	27.42	As per circular issued by the Ministry of Environment, Forest and Climate Change @3.35 per cent	2.39
Total	42.55			3.83

Source: Finance Accounts 2023-24

As can be seen from the above table, ₹3.83 crore was required to be paid as interest on the balance of ₹42.55 crore lying under interest bearing deposit as on 1 April 2023. Non-payment of interest by the State Government resulted in understatement of Revenue Expenditure by ₹3.83 crore.

4.4 Funds Transferred Directly to State Implementing Agencies

The Union Government transfers substantial funds directly to State Implementing Agencies/Non-Governmental Organizations for implementation of various schemes and Programmes. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. The Government of India schemes are implemented by the State implementing agencies. In April 2014, the Government of India decided that all assistance to implementing agencies under Centrally Sponsored Schemes would be provided through the State Government. Thus, the Annual Finance Accounts of the State would provide a complete picture of all the resources under the control of the State Government.

During 2023-24, the Government of India released ₹870.82 crore under six Centrally Sponsored Schemes directly to the Implementing Agencies in Madhya Pradesh as against ₹15,466.75 crore in 2022-23. This constituted 0.37 per cent of total Revenue Receipts (₹2,34,026.04 crore) and 2.51 per cent of Grants-in-Aid (₹34,711.02 crore) of the State. The

State Government accounts for the year 2023-24 depict ₹25,855.29 crore under central share of Centrally Sponsored Schemes. However, to the extent of ₹870.82 crore, the assets created, and employment generated for the public, were out of the State Government Accounts, making it incomplete.,

Details of funds transferred directly to State Implementing Agencies in respect of the Centrally Sponsored Schemes during the year 2023-24 are shown in **Table 4.3:**

Table 4.3: Fund transferred directly to State Implementing Agencies

(₹ in crore)			
Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2023-24
1	Krishionnati Yojana	Madhya Pradesh Rajya Beej Evam Farm Vikas Nigam (State Govt. PSU)	2.60
2	Rashtriya Gram Swaraj Abhiyan (RGSA)	Panchayat Raj Sanchalanalaya, Bhopal (State Govt. Institute)	3.00
3	National Livestock Mission	Nana Deshmukh Veterinary Science University, Jabalpur M.P. (State Govt Institute)	0.63
4	National Action Plan For Drug Demand Reduction	NGO-New Pratap Shiksha Samiti, Mandideep (State Govt Institute)	0.60
5	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana	Deen Dayal Swasthya Suraksha Parishad (State Govt Institute)	814.96
6	Rashtriya Gokul Mission	M.P. Rajya Pashudhan Evam Kukkut Vikas Nigam-(MPLPDC) (State Govt PSU)	49.03
Total			870.82

Source: Finance Accounts 2023-24

4.5 Deposit of Local Funds

Madhya Pradesh Panchayati Raj Act, 1993 provides that Zila Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) would maintain Zila Parishad Fund, Panchayat Samiti Fund and Gram Panchayat Fund respectively (under Major Head 8448- Deposits of Local Funds-109-Panchayat Bodies Funds) which would include all the money realised or realisable under the Act and all money otherwise received by the PRIs, such as grants received from Central Finance Commission and State Government as part of the State Finance Commission award and its own revenue, which includes tax and non-tax receipts of a Panchayat. Similarly, Section 86 of Madhya Pradesh Municipal Corporation Act, 1956 envisages that the Municipal Fund is to be held by the Corporations in trust. All the money realised or realisable under this Act and all money otherwise received by the Municipalities are kept in the Municipal Fund under Major Head 8448 - Deposits of Local Funds-102-Municipal Funds. The position of Deposits of Local Funds in PRI's and Municipal Fund from 2019-20 to 2023-24 is given in **Table 4.4:**

Table 4.4: Deposit of Local Funds

(₹ in lakh)						
Name of Funds (Major Head-Minor Head)		2019-20	2020-21	2021-22	2022-23	2023-24
District Funds (8448-101)	Opening Balance	1,258.94	1,258.94	1,346.59	1,348.75	1,348.75

Name of Funds (Major Head- Minor Head)		2019-20	2020-21	2021-22	2022-23	2023-24
	Receipts	--	87.65	2.15	--	--
	Expenditure	--	--	--	--	--
	Closing Balance	1,258.94	1,346.59	1,348.75	1,348.75	1,348.75
Municipal Funds (8448-102)	Opening Balance	1,479.55	1,993.32	2,964.70	3,119.38	3,119.38
	Receipts	513.77	971.38	154.68	--	--
	Expenditure	--	--	--	--	--
	Closing Balance	1,993.32	2,964.70	3,119.38	3,119.38	3,119.38
Panchayat Bodies Funds (8448-109)	Opening Balance	1,332.75	1,361.40	1,361.41	1,361.41	1,361.41
	Receipts	28.65	0.01	--	--	--
	Expenditure	--	--	--	--	--
	Closing Balance	1,361.40	1,361.41	1,361.41	1,361.41	1,361.41
Other Funds (8448-120)	Opening Balance	5,48,203.10	6,95,251.96	9,49,270.35	10,60,360.45	11,98,596.39
	Receipts	1,98,276.57	2,55,156.85	1,17,131.72	1,44,047.30	77,576.48
	Expenditure	51,227.71	1,138.46	6,041.62	5,811.36	10,892.45
	Closing Balance	6,95,251.96	9,49,270.35	10,60,360.45	11,98,596.39	12,65,280.42

Source: Finance Accounts of the respective years

As can be seen from the above Table, huge amount is lying unutilised under “Other Funds (8448-120)”. During the last five years a total of ₹7,921.89 crore was received under this head, against which, the actual expenditure under this head is only ₹751.12 crore. The Closing Balance under this Head as on 31 March 2024 was ₹12,652.80 crore and the cumulative closing balance in all the funds (including Other Funds) as on 31 March 2024 stands at ₹12,711.10 crore.

Non-utilisation of these funds has not only resulted in accumulation and idling of funds but has also deprived the intended beneficiaries from getting benefits from the schemes for which these funds were transferred.

Issues related to transparency

4.6 Delay in Submission of Utilisation Certificates

The State Financial Rules provide that every order sanctioning a grant would specify its objective clearly, as well as the time limit within which the grant is to be spent. The Departmental Officers drawing the Grants-in-Aid would be primarily responsible for certifying to the Accountant General, where necessary, the fulfilment of the conditions attached to the grant and submission of certificate (Utilisation Certificate) in such form and at such interval as may be agreed between the Accountant General (Accounts and Entitlement) and the Head of the Department concerned.

In terms of Rule 182 of the Madhya Pradesh Financial Code, the departmental officers shall furnish the Utilization Certificates (UCs) in respect of conditional Grants-in-Aids to the Accountant General on or before 30th September of the following year from which grant-in-aid related. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

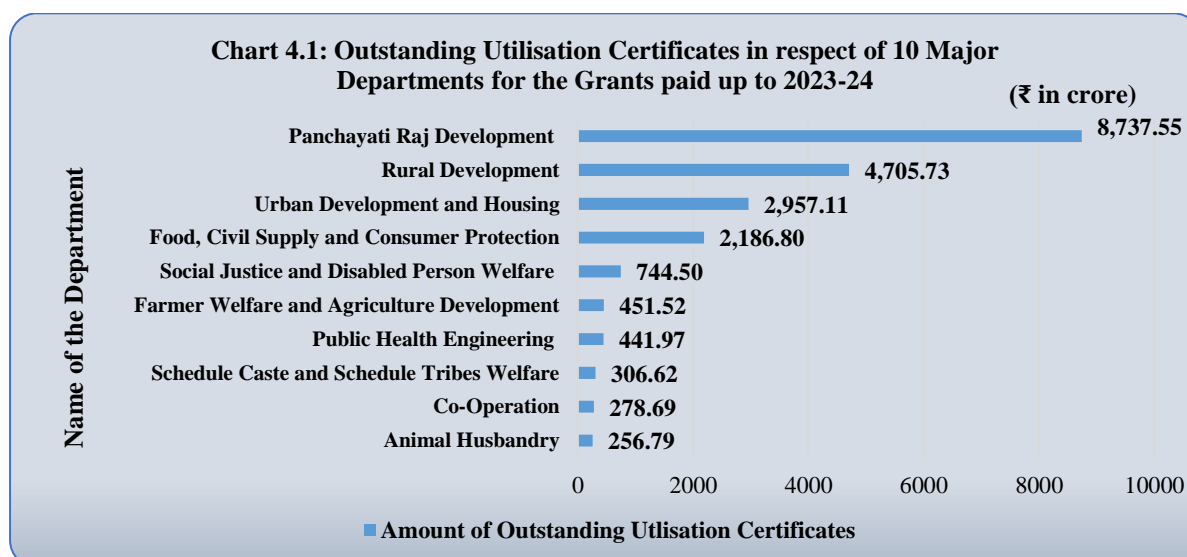
As on 31 March 2024, a total of 19,897 UCs involving ₹22,049.38 crore which have become due were not submitted by the bodies and authorities of the State against the Grants-in-Aid provided by 28 Departments. Age-wise details of delays in submission of UCs are given in **Table 4.5:**

Table 4.5: Age-wise analysis of pending Utilisation Certificates

(₹ in crore)			
Age wise analysis of pending UCs	Period	Number of pending Utilisation Certificates	Amount
More than 9 years	Upto 2014-15	19,426	13,607.30
7-9	2015-18	11	44.33
4-6	2018-21	21	480.26
1-3	2021-24	439	7,917.49
Total		19,897	22,049.38

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

As can be seen from the above **Table**, 98 *per cent* of outstanding utilisation certificates (19,426) pertain to the period upto 2014-15. Department-wise break-up of outstanding Utilisation Certificates for the grants paid up to the year 2023-24 is given in **Appendix 4.1**. The Departmental authorities have not explained (November 2024) as to how an amount of ₹22,049.38 crore was spent over the years. It is therefore a matter of concern, as it involves public funds provided to them for implementation of specific programs/schemes and there is no assurance that the intended objectives of providing these funds have been achieved. In the absence of accountability for expenditure relating to funds provided as far back as nine years or more, the possibility of misappropriation of these funds cannot be ruled out. Further, delay in submission of Utilisation Certificates may affect receipt of performance grants from GoI. Status of outstanding Utilisation Certificates in respect of 10 Major Departments is given in **Chart 4.1:**



Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

In the absence of the Utilisation Certificates, it could not be ascertained whether the recipients had utilised the grants for the purposes for which those were given. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds. 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.

It is recommended that the State Government may institute a rigorous monitoring mechanism to identify the reasons for non/delay in submission of UCs and ensure that the Departments comply with the prescribed rules and procedures with regard to timely submission of UCs.

4.7 Recording of Grantee Institution as “Others”

There is a mechanism of giving institute code to various bodies and authorities receiving Grants-in-Aid from the Government. These grants are also recorded in Voucher Level Computerisation system of the Office of the AG (A&E-I) and submission of Utilisation Certificates is monitored against outstanding amount for each institute. Needless to say, for this system to work, grantee institute details should be recorded properly.

As per the Finance Accounts of the Government of Madhya Pradesh for the year 2023-24, out of the total grants-in-aid ₹81,993.02 crore during 2023-24, an amount of ₹51,904.28 crore (63.30 *per cent* of total) was shown as disbursed to Grantee Institutions of type “Others”. Details of total funds released to Grantee Institutions as “Others” during the years 2019-24 are given in **Table 4.6**:

Table 4.6: Details of funds released to Grantee Institutions as “Others” during 2019-24

(₹ in crore)					
Name of Grantee	2019-20	2020-21	2021-22	2022-23	2023-24
Others	36,343.51	34,137.57	36,883.42	39,655.08	51,904.28
Total Grants-in-Aid	65,258.33	64,270.95	66,597.97	72,506.80	81,993.02
Percentage of others to total GIA	55.69	53.11	55.38	54.69	63.30

Source: Finance Accounts of the respective years

As can be seen from the above Table, a significant portion of total Grants-in-Aid had been disbursed to Grantee Institutions of type “Others” during 2019-24. The percentage of funds disbursed to Grantee Institution as “Others” during 2019-24 varies from 53.11 *per cent* to 63.30 *per cent*. In the absence of proper codes, outstanding amounts against all such Grantee institutions cannot be worked out.

Since grants-in-aid constitute a significant portion of the total expenditure of the State, it is essential that the Government provides the details and nature of the Grantee Institution to which it is providing funds, in the interest of transparency of accounts.

4.8 Personal Deposit Accounts

Personal Deposit (PD) Accounts are Deposit Accounts kept in Treasuries in the name of the Administrators of the Accounts. The moneys are placed under 8443-Civil Deposits-106 Personal Deposit. These accounts can be opened with the approval of the Finance Department. The unspent balances in PD Accounts are required to 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.

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 Accounts under the Public Account to avoid lapse of grant at the end of the financial year.

The age-wise analysis of Personal Deposit Accounts for the period from 2019-24 is given in **Table 4.7:**

Table 4.7: Age-wise position of Personal Deposit Accounts

(₹ in crore)

Year	Opening Balance		Addition during the year	Receipt during the year	Expenditure during the year	Accounts closed during the year	Closing Balance	
	Number	Amount	Number	Amount	Amount	Number	Number	Amount
2019-20	731	3,938.48	70	9,267.05	6,936.83	0	801	6,268.70
2020-21	801	6,268.70	23	7,561.86	8,867.97	8	816	4,962.59
2021-22	816	4,962.59	0	4,064.64	6,390.83	2	814	2,636.40
2022-23	814	2,636.40	10	5,417.63	5,700.45	3	821	2,353.57
2023-24	821	2,353.57	34	2,098.40	5,369.20	125	730	(-)917.24 ^{*44}

Source: Finance Accounts of the respective years

* Difference of ₹ 0.01 crore in the closing balance is due to rounding off.

Analysis of above table revealed that, during 2019-20 to 2023-24, a total number of 137 PD account were opened while another 138 PD accounts were closed. It is pertinent to mention that out of 138 closed PD accounts, 125 PD accounts (91 *per cent*) were closed in 2023-24, which indicates that positive efforts were made by the concerned Departments to reduce the number of PD accounts. As of 31 March 2024, 730 Personal Deposit Accounts were in existence and the closing balance in these accounts was (-)₹917.24 crore. Out of 730 Personal Deposit Accounts, 145 PD accounts amounting to (-)₹2,820.57 crore disclosed negative balances.

Non transfer of unspent balances lying in the PD accounts to Consolidated Fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

Inoperative Personal Deposit Accounts

Madhya Pradesh Treasury Code states that the Administrator shall maintain a detailed account of the scheme/project for which it has been opened. However, if any PD Account is not operated upon for a period of three years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed.

Audit noticed that out of the total number of 730 PD accounts (as on 31 March 2024), 214 PD accounts having a total balance of ₹325.86 crore were inoperative for more than three years as of 31 March 2024. However, no action has been taken to close these accounts by the

⁴⁴ Adverse balance appears due to non-reflection of Works to PD account transfer transaction in the compiled account of Public Works Division, Water Resource Division, etc., This leads to more expenditure than receipts resulting in adverse balance in PD accounts.

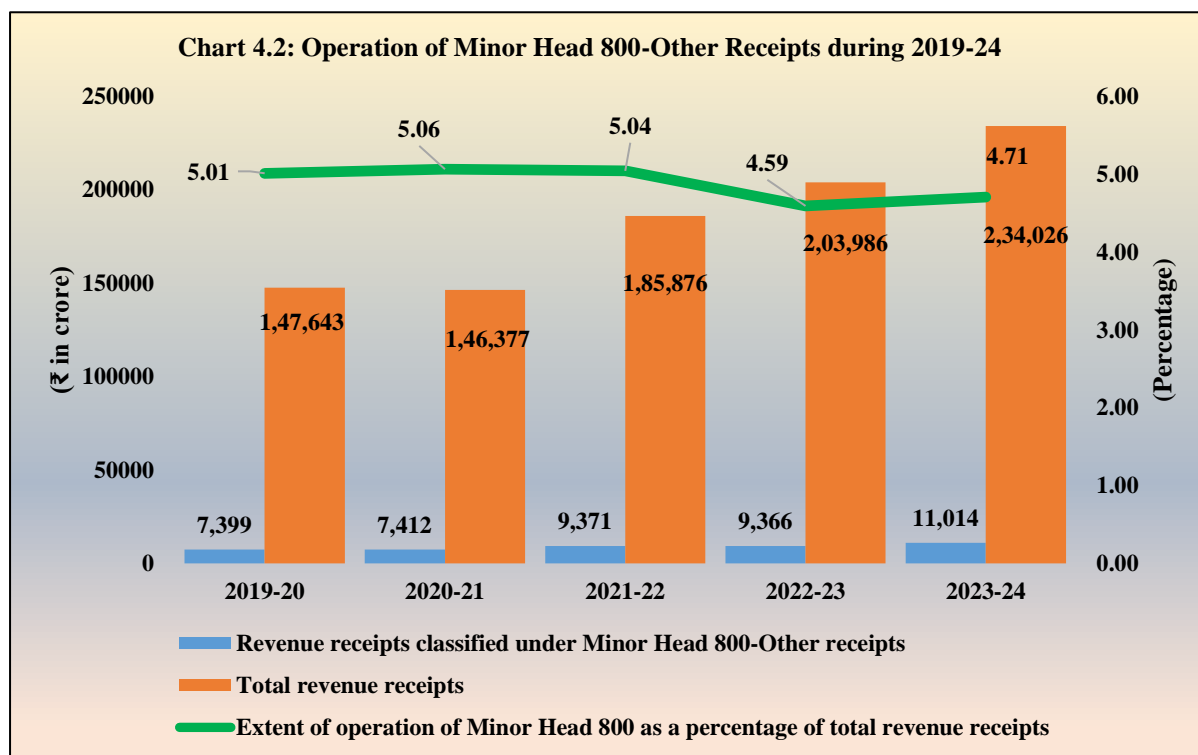
treasuries concerned. The details of inoperative Personal Deposit Accounts are given in **Appendix 4.2**.

4.9 Use of Minor Head 800

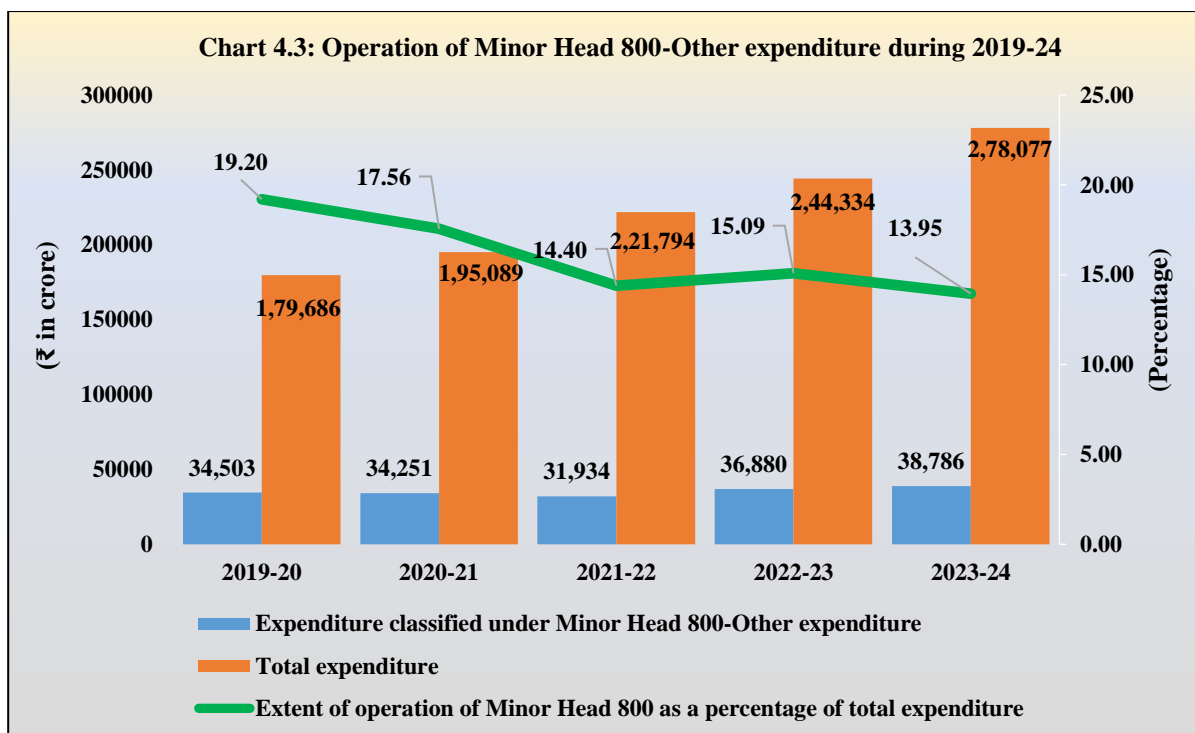
The omnibus Minor Head 800 relating to Other Receipts/Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under a Major Head in the accounts. Indiscriminate booking of receipts and expenditure under Minor Head 800 affects transparency and nature of transactions and renders the accounts opaque.

Receipts of ₹11,014.25 crore, constituting 4.71 *per cent* of the total Revenue Receipts (₹2,34,026.04 crore) were recorded under 51 Major Heads, and classified under the Minor Head '800-Other Receipts' in the Accounts during 2023-24. Similarly, expenditure of ₹38,786.36 crore under 62 Major Heads of accounts constituting 13.95 *per cent* of the total expenditure (₹2,78,076.85 crore) were classified under the Minor Head '800-Other Expenditure' in the accounts under 40 Revenue and 22 Capital Major Heads of Accounts during 2023-24.

The extent of operation of Minor Head 800 for receipts and expenditure, as a percentage of total Receipts and Expenditure during 2019-24, is given in **Charts 4.2** and **4.3**:



Source: Finance Accounts of the respective years



Source: Finance Accounts of the respective years

Audit noted that there was a substantial reduction (as a *per cent*) in the operation of the Minor Head 800 in Receipts during 2019-24 with inter-year fluctuation. However, in respect of expenditure, booking under Minor Head 800 increased from ₹34,503 crore in 2019-20 to ₹38,786 crore in 2023-24 (12 *per cent*). The fact that such a significant proportion of expenditure continued to be booked under the Minor Head 800 is a cause of concern, since it adversely impacts transparency of accounts.

Instances where a substantial portion (50 *per cent* or more of the total receipts/expenditure under the Major Head concerned) of the receipts/expenditure have been classified under Minor Head 800-Other Receipts/Expenditure are given in **Appendices 4.3** and **4.4** and summarised in **Table 4.8**:

Table 4.8: 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 <i>per cent</i>	2,754.51	0047, 0059, 0211, 0220, 0235, 0401, 0404, 0408, 0435, 0702, 0801, 0852, 1054, 1452	951.16	2250, 2705, 4070, 4408, 4705, 4853, 5475
Between 75 <i>per cent</i> and 99 <i>per cent</i>	358.83	0056, 0210, 0700, 0217	12,723.50	2702, 2852, 4700, 4701, 4875
Between 50 <i>per cent</i> and 74 <i>per cent</i>	58.21	0071	7,506.73	2075, 2204, 2217, 2401, 2851, 3454
Less than 50 <i>per cent</i>	7,842.70	Other Major Heads	17,604.97	Other Major Heads
Total	11,014.25		38,786.36	

Source: Finance Accounts 2023-24

Further, Audit examined selected cases of booking under Minor Head 800, and noted that in some instances, appropriate Minor Heads, other than 800 were available in the List of Major

and Minor Heads (LMMH) for booking these transactions which is summarised in **Table 4.9** and details are given in **Appendix 4.5**.

Table 4.9: Booking under Minor Head 800 instead of available/appropriate Minor Head

(₹ in crore)

Name of the Scheme/Entity	Expenditure booked under Minor Head 800- Other expenditure	Major Head	Minor head which could have been to be used as per List of Major and Minor Heads
8711- Ground Water Management Institute Command Area Programme	3.71	2501- Special Programmes for Rural Development	307- Soil and Water Conservation
5159- Khel Akadmiyon ki Sthapna	16.34	4202- Capital Outlay on Education, Sports, Art and Culture	102- Sports Stadia
6703- Khel Stadium evam Khel Adhosanrachna	50.94		102- Sports Stadia
0654- Mukhya Mantri Gram Sadak Yojana	50.00	4515- Capital Outlay on other Rural Development Programmes	103- Rural Development
9667- Forest Conservation Division	117.04	4406-Capital Outlay on Forestry and Wild Life	101-Forest Conservation Development and regeneration
6345- Mukhya Mantri Kisan Kalyan Yojana	1,500.00	2401- Crop Husbandary	115- Scheme of Small/Marginal farmers and agricultural labour
6710- Financial assistance to Deen Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	14.84	2235- Social Security and Welfare	103- Women's Welfare
6692-Chief Minister Marriage Scheme	2.22		103- Women's Welfare
7569-Nishakt Jano ke liye Badharahit Vatavaran	2.02		101-Welfare of the Handicapped
2123- Investment Incentive Scheme	112.50	6856- Loans for Petro-Chemical Industries	190- Loans for public sector and other undertakings
	946.49	2852- Industries	104-Industrial Promotion
5722- Establishment of Call Centre	15.00	2053- District Administration	094- Other Establishment
2087- Acharya Vidyasagar Gau Samvardhan Yojana	2.20	2403-Animal Husbandary	102- Cattle and Buffalo Development
2043- Madhya Pradesh Metro Rail Corporation Limited	710.00	4217-Capital Outlay on Urban Development	190- Investments in Public Sector and other undertakings
6749-Madhya Pradesh Industrial Development Corporation Limited	120.00	4875- Capital Outlay on Other Industries	190- Investments in Public Sector and other undertakings
Total	3,663.30		

Source: VLC data compiled by O/o the AG (A&E-I), Madhya Pradesh, Gwalior

Issues related to Measurement

4.10 Outstanding balances under Suspense and Debt, Deposit and Remittance (DDR) Heads

Certain intermediary/adjusting heads of accounts known as ‘Suspense heads’ are opened in Government accounts to reflect transactions of receipts and payments which cannot be booked to a final head of accounts due to lack of information, such as non-furnishing of Schedule of Settlement by the Treasuries/PAOs, non-receipt of clearance memos from RBI, non-receipt of vouchers, *etc.* These heads of accounts are finally cleared by minus debit or minus credit when the accounts under them are booked to their respective final heads of accounts. If these amounts remain uncleared, the balance under the suspense heads would accumulate and would not reflect Government’s receipts and expenditure accurately.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting.

Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances under various heads, (-)₹514.28 crore (debit) under Major Head 8658 and ₹7,198.98 crore (credit) under Major Head 8782 and ₹997.60 crore (debit) under Major Head 8793 as on 31 March 2024. The position of main components under Suspense and Remittances heads for the last three years is given in **Table 4.10**:

Table 4.10: Balances under Suspense and Remittance Heads

(₹ in crore)

Major/Minor Head	2021-22		2022-23		2023-24	
8658 - Suspense Accounts	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 – Pay and Accounts Office Suspense	545.43	(-)200.10	615.00	(-)116.75	161.42	31.61
Net	Dr. 745.53		Dr. 731.75		Dr. 129.81	
102 - Suspense Account (Civil)	0.19	0.01	0.19	0.01	0.19	0.01
Net	Dr. 0.18		Dr. 0.18		Dr. 0.18	
107 - Cash Settlement Suspense Account	141.60	28.05	141.60	28.05	141.60	28.05
Net	Dr. 113.55		Dr. 113.55		Dr. 113.55	
110 - Reserve Bank Suspense – Central Account Office	436.59	5.47	455.24	5.21	307.57	5.41
Net	Dr. 431.12		Dr. 450.03		Dr. 302.16	
112 - Tax Deducted at Source (TDS) Suspense	(-)297.06	319.97	(-) 297.06	627.21	(-) 297.06	401.10
Net	Cr. 617.03		Cr. 924.27		Cr. 698.16	
113-Provident Fund Suspense	9.05	--	8.83	--	11.06	--
Net	Dr. 9.05		Dr. 8.83		Dr. 11.06	
123 - AIS Officers Group Insurance Scheme	4.06	15.18	4.56	15.73	4.99	16.25
Net	Cr. 11.12		Cr. 11.17		Cr. 11.26	
129-Material Purchase Settlement suspense	36.10	223.11	36.10	223.11	36.10	223.11

Major/Minor Head	2021-22		2022-23		2023-24	
Account						
Net	Cr. 187.01		Cr. 187.01		Cr. 187.01	
139-GST-Tax Deducted at Source Suspense	676.97	1,089.01	1,060.28	1,489.59	1,901.86	2,050.98
Net	Cr. 412.04		Cr. 429.31		Cr. 149.12	
8782-Cash Remittances						
102 – Public Works Remittances	1,68,749.56	1,75,495.91	1,87,976.06	1,95,677.65	2,15,221.14	2,23,771.52
Net	Cr. 6,746.35		Cr. 7,701.59		Cr. 8,550.37	
103 - Forest Remittances	4,505.36	4,581.45	4,506.19	4,585.54	4,506.70	4,585.37
Net	Cr. 76.09		Cr. 79.35		Cr. 78.67	
110-Miscellaneous Remittances	8,826.65	7,503.25	8,984.61	7,604.80	9,153.04	7,722.08
Net	Dr. 1,323.40		Dr. 1,379.81		Dr. 1,430.96	

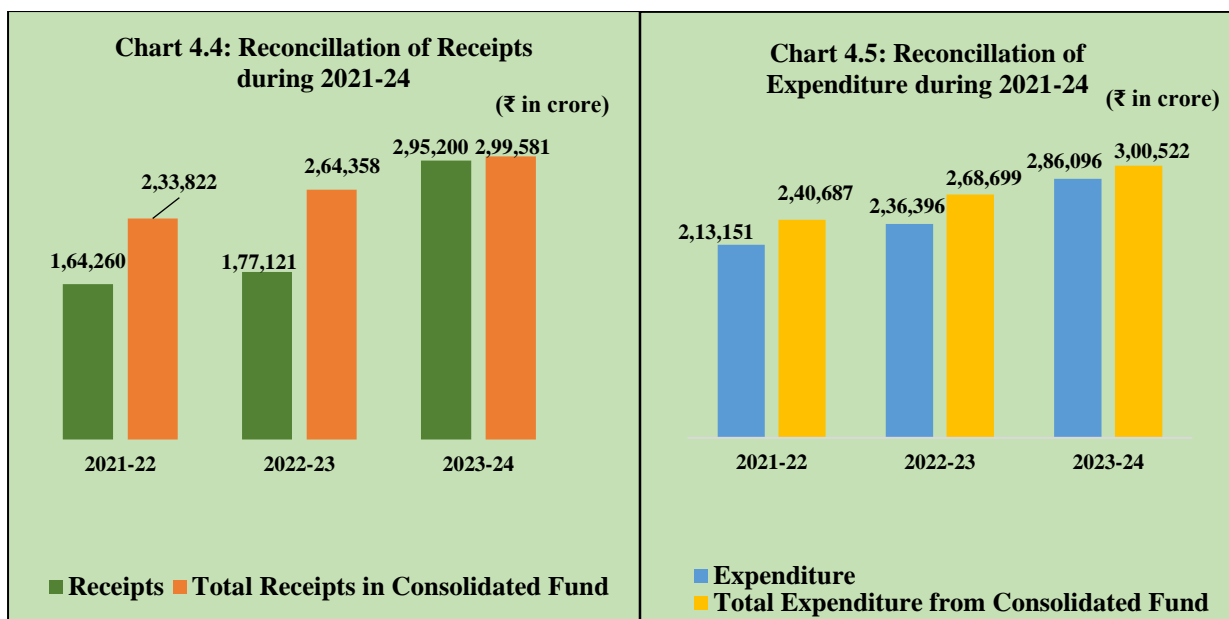
Source: Finance Accounts of the respective years

The above Table reflects the net balances under Suspense and Remittance Heads. If the amounts under these suspense heads remain unadjusted, the balances under these heads get accumulated, resulting in understatement of Government's receipts and payments. Further, non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

4.11 Reconciliation of Accounts

All Controlling Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E-I). In Madhya Pradesh, instead of Budget Controlling Officers, Directorate of Treasuries and Accounts is primarily reconciling the figures with the A&E office.

During 2023-24, Directorate of Treasuries and Accounts has reconciled expenditure of ₹2,86,095.61 crore (95.20 *per cent* of the total expenditure under the Consolidated Fund ₹3,00,521.86 crore) and receipt of ₹2,95,199.94 crore (98.54 *per cent* of total receipts under the Consolidated Fund ₹2,99,581.24 crore). The status of reconciliation of receipts and expenditure figures during the last three-year period 2021-22 to 2023-24 is shown in **Charts 4.4 and 4.5:**



Source: Finance Accounts of the respective years and information furnished by O/o AG(A&E)-I, MP, Gwalior

After the introduction of system of online reconciliation by the Directorate of Treasury and Accounts in July 2020, Audit observed that there have been significant improvements in the reconciliation process since 2020-21.

4.12 Reconciliation of Cash Balances

1. The date-wise monthly sheets along with pension payment scroll are being furnished by the bank branches to the treasuries.
2. The consolidated bank scrolls data is not being sent by Bhopal treasury.
3. As on 31 March 2024, there was a difference of ₹319.50 crore (Cr) between the Cash Balance of the State Government as per the Books of Accounts of the Accountant General (A&E) (₹508.49 (Cr)) and the Cash Balance as reported by the Reserve Bank of India (₹188.99 crore (Dr)). The difference of ₹319.50 crore was mainly due to pending reconciliation between the Treasury/ RBI/ Agency Bank and AG Office.

Issues related to disclosure

4.13 Compliance with 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 2024, 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 2023-24 are given in **Table 4.11**:

Table 4.11: Compliance with Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of non-compliance
1.	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	--
2.	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	Partially Complied	State Government classified GIA amounting to ₹190.00 crore as Capital expenditure instead of as Revenue expenditure. Non-compliance led to overstatement of Revenue surplus and overstatement of Capital expenditure.
3.	IGAS 3 <i>Loans and Advances given 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, accurate and uniform accounting practices.	Partially complied	Disclosures regarding “Write-off of irrecoverable loans and advances”, “Interest payment in arrears”, “Cases of loans having been sanctioned as Loan in Perpetuity” “Repayment in arrears from loanee entities”, “Fresh Loans and Advances made during the year” and “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 aspects of State finances.

Source: Finance Accounts 2023-24

4.13.1 Misclassification of Expenditure in Grants-in-Aid

As per Indian Government Accounting Standard-2 (IGAS-2), expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India.

The extent of classification of Grants-in-Aid as Capital Expenditure instead of Revenue Expenditure by the State Government during 2019-24 is given in **Table 4.12:**

Table 4.12: Extent of classification of Grants-in-Aid as Capital Expenditure**(₹ in crore)**

	2019-20	2020-21	2021-22	2022-23	2023-24
Grants-in-Aid booked as Capital Expenditure	257.04	250.27	280.38	256.18	190.00
Grants-in-Aid for creation of capital assets	237.64	82.73	316.04	415.00	Nil
Total	494.68	333.00	596.42	671.18	190.00

Source: Finance Accounts of respective years

4.14 Submission of Accounts/Separate Audit Reports of Autonomous Bodies

The State Government has set up several Autonomous Bodies (ABs)/Authorities in the fields of Agriculture, Housing, Labour Welfare, Urban Development, *etc.* These bodies and authorities are required to prepare annual accounts and submit the same to the Accountant General (Audit) for audit. The audit of accounts of seven ABs in the State has been entrusted to the Comptroller and Auditor General of India. The status of pending⁴⁵ accounts are given in **Tables 4.13:**

Table 4.13: Arrears of accounts of Autonomous Bodies/Authorities

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to F.Y. 2023-24
1	Madhya Pradesh Building and Other Construction Workers Welfare Board, Bhopal	2013-14	11
2	Madhya Pradesh State Legal Services Authority, Jabalpur	2023-24	01
3	Madhya Pradesh Human Rights Commission, Bhopal	2023-24	01
4	Madhya Pradesh Housing and Infrastructure Development Board, Bhopal	2023-24	01
5	Madhya Pradesh Khadi and Gramodhyog Board, Bhopal	2020-21	04

Note: Cut-off date of the pendency of any previous financial year is to be taken on 30 September of succeeding financial year.

As can be seen from the above table pendency in submission of accounts ranged between one and 11 years. Madhya Pradesh Building and Other Construction Workers Welfare Board have not submitted their accounts since 2013-14 (October 2024). During 2023-24, no accounts were submitted to the O/o the Accountants General (Audit-I and II) Madhya Pradesh by any of the ABs. As such, Audit did not form any opinion on the accounts during the year. Delay in finalization of accounts carries the risk of financial irregularities, therefore, the accounts need to be finalized and submitted to Audit at the earliest.

4.15 Departmental Commercial Undertakings

According to Section 394 and 395 of the Companies Act, 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report should be laid before the State Legislature together with a copy of the Audit Report

⁴⁵ The remaining two autonomous bodies (MP Electricity Regulatory Commission and MP Real Estate Regulatory Authority) have no pending accounts for submission to the AG.

and any comments upon or supplement to the Audit Report, made by the CAG. Almost similar provisions exist in the respective Acts regulating Statutory Corporations. Departmental undertakings perform activities of commercial/quasi-commercial nature. They are required to prepare proforma accounts in the prescribed format annually, showing the working results of operations so that the Government can assess their working.

The above mechanism provides the necessary legislative control over the utilisation of public funds invested in the companies and corporations from the Consolidated Fund of the State.

The accounts of statutory corporations are required to be finalised, audited and presented to the Legislature as per the provisions of their respective Acts. In violation of the above provisions, 56 PSUs/Corporations/Companies have accounts in arrears. The accounts of Madhya Pradesh Adivasi Vitta Aivam Vikas Nigam Bhopal and Madhya Pradesh State Road Transport Corporation Limited were in arrears for 18 years and 16 years respectively and in respect of 54 PSUs/Corporations it ranged between one to 11 years. Out of 56 PSUs/Corporations 23 PSUs/Corporation were loss making. The details of PSUs/Corporations/Government Companies, whose Accounts were in arrears as of 30 September 2024 are given in **Appendix 4.6**.

Other Issues

4.16 Misappropriations, losses, thefts, etc.

Rule 22(1) of Madhya Pradesh Financial Code Vol.-I, provides 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 3,157 cases of misappropriation, losses, thefts, *etc.*, involving ₹40.02 crore up to 31 March 2024 on which final action was pending as of June 2024. Major cases relate to Forestry and Wildlife (2,606 cases of ₹17.13 crore), Treasury and Accounts Administration (11 cases of ₹8.30 crore), School Education (92 cases of ₹6.94 crore) and Police Department (328 cases of ₹3.50 crore). Major Head-wise details of cases of misappropriation, losses, thefts, *etc.* pending recovery as of 31 March 2024 are given in **Table 4.14**:

Table 4.14: Cases of misappropriation, losses, theft, etc. pending recovery as of 31 March 2024
(₹ in lakh)

Major Head	Cases of misappropriation/ losses/ theft of Government material		Action taken for the delay in final disposal of pending cases of misappropriation, losses theft, etc.					
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalized		Criminal Proceedings finalized but recovery of the amount pending	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
2210-Medical and Public Health	09	48.40	01	3.65	06	22.15	02	22.60
2211-Family Welfare	03	47.67	0	0.00	02	47.35	01	0.32
2014-Administration of Justice	08	34.90	03	2.58	03	19.39	02	12.93
2015-Election	02	48.73	01	40.83	01	7.90	0	0.00
2055-Police	328	350.31	182	246.43	146	103.88	0	0.00
2225- Welfare of SC/ST/OBC	06	7.05	06	7.05	0	0.00	0	0.00
2235-Women and Child Welfare	07	16.13	07	16.13	0	0.00	0	0.00
2058-Stationery and Printing	02	8.58	0	0.00	01	0.17	01	8.41
2202-School Education	92	693.63	21	277.99	54	390.80	17	24.84
2203- Technical Education	33	78.12	09	8.43	16	40.24	08	29.45
2204-Sports and Youth Services	03	4.20	02	1.70	01	2.50	0	0.00
2501-Special Programs for Rural Development	04	46.56	02	3.34	01	42.31	01	0.91
2054-Treasury and accounts	11	830.44	11	830.44	0	0.00	0	0.00
2853-Non-ferrous mining and metallurgical industries	03	4.22	02	4.22	01	0.00	0	0.00
2040-Taxes on sales, trade, etc.	01	0.70	01	0.70	0	0.00	0	0.00
2401-Crop Husbandry	22	49.28	12	27.51	07	11.05	03	10.72
2403-Animal Husbandry	17	19.75	13	13.24	02	0.91	02	5.60
2406-Forestry and Wildlife	2606	1,713.42	1118	594.79	1457	1,097.18	31	21.45
Total	3157	4,002.09	1391	2,079.03	1698	1,785.83	68	137.23

Source: Information furnished by Department concerned

As can be seen from the above Table, out of 3157 cases, 1391 cases amounting to ₹20.79 crore are pending for departmental and criminal investigation.

It is recommended that the Department should take prompt action to finalize pending cases of misappropriation, loss, theft, etc.

4.17 Follow-up Action on State Finances Audit Reports

In every State, the Public Accounts Committee (PAC)/Finance Department require the line Departments to provide suo-moto Explanatory Notes on the paragraphs featuring in the Audit Reports within one month of placing the Reports in the Legislature. The line Departments are also required to provide Action Taken Notes (ATNs) to the AG (for vetting and onward transmission to the PAC) within three months of tabling the Reports.

Separate report on State Finance is being prepared from the year 2008-09 onwards and is being presented to the State Legislature. Discussion on the State Finances Audit Report for the year 2011-12 and 2013-14 was held in 2018-19 wherein the PAC had recommended for regularisation regarding paragraph on excess expenditure requiring regularisation for the year 2013-14 in its nineteenth report. Discussion on SFAR for the year 2014-15 was held in 2018-19 and 2019-20 wherein the PAC had recommended for regularisation in its forty-fourth report and the same was regularised vide Madhya Pradesh Gazette dated 22.08.2024. Further, discussion on the SFAR 2016-17 was held in the year 2021-22 and 2022-23 wherein the paragraph regarding Excess expenditure requiring regularisation has been regularised vide Madhya Pradesh Gazette dated 13.02.2024.

Discussion on the State Finances Audit Report for the year 2019-20 and 2020-21 is still pending and SFARs for the year 2021-22 and 2022-23 were tabled in the State Legislature dated on 08.02.2024 and 05.07.2024 respectively.

4.18 Conclusion

During 2023-24, 145 Personal Deposit Accounts had negative balances and 214 Personal Deposit Accounts involving ₹325.86 crore were inoperative for more than 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.

During 2019-24, there was a gradual increase in the operation of Minor Head 800 in receipt and expenditure in respect of amount. However, in respect of percentage there was reduction in the operation of Minor Head 800 in receipt and expenditure side.

The reconciliation work of departmental figures with those booked by the Office of the Accountant General (A&E)-I has been initiated online by Directorate of Treasury and Accounts in July 2020 and accounts have been reconciled to the extent of 98.54 per cent in respect of receipts and 95.20 per cent in respect of expenditure.

4.19 Recommendations

- It is recommended that the State Government may institute a rigorous monitoring mechanism to identify the reasons for non/delay in submission of UCs and ensure that the Departments comply with the prescribed rules and procedures with regard to timely submission of UCs.

- The State Government should review all the Personal Deposit 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.
- The State Government should discourage the use of omnibus Minor Head 800 to improve transparency in financial reporting. Government should chalk out a specific timeframe, in consultation with the Accountant General (A&E), to identify appropriate Heads of Account to classify the transactions correctly in the books of accounts.
- Internal control mechanism needs to be strengthened, and the Government needs to ensure that the reconciliation of departmental figures with those booked by the office of the Accountant General (A&E) should be hundred *per cent*, as it has been initiated online since 2019-20, to provide transparency and accuracy in accounting of Government transactions.



(PRIYA PARIKH)
Accountant General (Audit-II)
Madhya Pradesh

Bhopal
The 21 April 2025

Countersigned



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

New Delhi
The 30 April 2025

Appendices

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

A	General Data									
Sl. No.	Particulars						Figures			
1	Area						3,08,252 sq km			
2	Population									
	a.	As per 2001 Census					6.03 crore			
	b.	Population 2024					8.76 crore			
3	a.	Density of Population (2024) (All India Density = 426.09 persons per sq. km)					284.22 persons per sq km			
	b.	Density of Population (2011 Census) (All India Density = 382 persons per sq. km)					236 persons per sq km			
4	Population below poverty line (All India Average = 21.92 <i>per cent</i>)						31.65 <i>per cent</i>			
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 <i>per cent</i>)					63.74 <i>per cent</i>			
	b.	Literacy (as per 2024) (All India Average = 73.00 <i>per cent</i>)					69.30 <i>per cent</i>			
6	Infant mortality rate (per 1000 live births) (All India Average = 28 per 1000 live births) (2023-24)						43 per 1000 live births			
7	Life Expectancy at birth (All India Average in years 2016-20 = 70.00 years)						67.40 years			
8	Gross State Domestic Product (GSDP) 2023-24 at current price						₹13,63,327 crore			
9	Gross State Domestic Product (GSDP) 2023-24 at constant price						₹6,60,363 crore			
10	Per Capita GSDP CAGR (2014 to 2024)		Madhya Pradesh (M.P.)				10.77 <i>per cent</i>			
			All India (Inclusive of UTs)				8.89 <i>per cent</i>			
11	GSDP CAGR (2014 to 2024)		Madhya Pradesh				12.30 <i>per cent</i>			
			All India (Inclusive of UTs)				10.06 <i>per cent</i>			
12	Decadal Population Growth (2014 to 2024)		Madhya Pradesh				14.77 <i>per cent</i>			
			All India (Inclusive of UTs)				11.26 <i>per cent</i>			
B	Financial Data									
Particulars			Growth rate (in <i>per cent</i>)							
			2014-15 to 2017-18		2018-19 to 2021-22		2021-22 to 2022-23		2022-23 to 2023-24	
			M.P.	GCS	M.P.	GCS	M.P.	GCS	M.P.	GCS
a	Revenue Receipts		15.02	12.61	7.68	7.12	9.74	13.41	14.73	8.19
b	Own Tax Revenue		7.01	9.49	9.19	7.17	9.62	19.80	24.95	10.58
c	Non Tax Revenue		-4.41	6.52	8.75	5.44	29.88	12.94	0.24	14.62
d	State's shares in Union Taxes & Duties		28.25	24.87	6.55	5.52	7.19	7.22	18.95	19.11
e	Grants-in-aids from GoI		19.67	7.83	6.72	10.87	6.21	5.47	-6.07	-21.89
f	Total Receipts		13.57	13.09	8.82	10.04	13.06	10.83	13.32	13.92
g	Revenue Expenditure		16.50	12.06	8.40	8.07	10.40	11.45	10.83	8.90
h	Capital Expenditure		9.97	12.02	12.94	4.80	6.45	18.92	22.54	19.85
i	Capital Outlay		37.55	12.53	11.45	5.61	9.10	14.18	27.23	26.16
j	Disbursement of Loans & Advances		-50.18	7.11	43.63	-3.28	-26.90	75.21	-65.68	-28.93
k	Total Expenditure		15.07	12.05	9.23	7.57	9.63	12.53	13.05	10.56
l	Revenue Expenditure on Education		13.95	9.33	4.12	7.34	10.11	13.21	12.42	5.11
m	Revenue Expenditure on Health & Family Welfare		12.33	14.09	21.54	14.96	6.03	0.88	11.21	10.34
n	Revenue Expenditure on Salary & Wages		5.94	9.86	14.71	8.19	13.90	9.71	7.26	7.52
o	Revenue Expenditure on Pension		10.76	14.24	12.45	9.58	15.54	11.38	11.56	6.27
p	Revenue Expenditure on Subsidies		24.87	15.92	-3.14	8.64	0.00	15.25	5.61	8.61

Source: Information provided by Economic Advisor

Appendix 2.1

Time series data on the State Government Finances⁴⁶

(Reference: Paragraphs 2.3, 2.6.2, 2.10.1 and 2.14.2; Pages 20, 25, 37 and 66)

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1. Revenue Receipts (A+B+C)	1,47,643	1,46,377	1,85,876	2,03,986	2,34,026
A. Tax Revenue (i+ii)	1,05,342(71)	1,01,373(69)	1,35,779(73)	1,47,154(72)	1,79,389(77)
(i) Own Tax Revenue	55,824(38)	54,459(37)	66,237(49)	72,611(49)	90,724(51)
State Goods and Service Tax	20,448(37)	17,258(32)	22,028(33)	23,397(32)	37,791(41)
Taxes on Sales, Trade etc.	11,258(20)	13,296(24)	16,185(24)	17,719(24)	17,863(20)
State Excise	10,829(19)	9,526(17)	10,334(16)	12,955(18)	13,524(15)
Taxes on Vehicles	3,251(6)	2,749(5)	3,029(5)	4,028(6)	4,606(5)
Stamps and Registration fees	5,569(10)	6,817(13)	8,098(12)	8,812(12)	10,331(11)
Land Revenue	562(1)	504(1)	733(1)	956(1)	1,079(1)
Taxes on Goods and Passengers	145(0)	75(0)	64(0)	59(0)	31(0)
Other Taxes	3,762(7)	4,234(8)	5,766(9)	4,685(6)	5,499(6)
(ii) State's Share of Union Taxes and Duties	49,518(47)	46,914(46)	69,542(51)	74,543(51)	88,665(49)
B. Non-Tax Revenue	10,349(7)	9,902(7)	15,305(8)	19,878(10)	19,926(9)
C. Grants-in-Aid from Government of India	31,952(22)	35,102(24)	34,792(19)	36,954(18)	34,711(15)
2. Miscellaneous Capital Receipts	14	14	1,598	47	4
2A. Inter-State Settlement	(-)0.25	(-)0.02	1.14	(-)0.78	(-)0.39
3. Recoveries of Loans and Advances	46	58	62	1,458	372
4. Total Revenue and Non-Debt Capital Receipts (1+2+2A+3)	1,47,703	1,46,449	1,87,537	2,05,490	2,34,402
5. Public Debt Receipts	34,364	65,171	46,285	58,867	65,180
Internal Debt (excluding Ways and Means Advances and Overdrafts)	29,496	54,242	33,671	48,202	50,108
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	4,868	10,929 ⁴⁷	12,614 ⁴⁸	10,665	15,072
6. Total Receipts in the Consolidated Fund (4+5)	1,82,067	2,11,620	2,33,822	2,64,357	2,99,582
7. Contingency Fund Receipts	--	--	--	--	19
8. Public Account Receipts	2,00,611	2,35,479	2,29,353	2,63,707	2,92,530
9. Total Receipts of the State (6+7+8)	3,82,678	4,47,099	4,63,175	5,28,064	5,92,133
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,50,444(83)	1,64,733(84)	1,81,061(80)	1,99,895(81)	2,21,538(79)
General Services (including interest payments)	39,827(26)	47,885(29)	49,461(27)	54,807(27)	62,830(28)
Social Services	64,224(43)	68,757(42)	71,644(40)	82,084(41)	93,007(42)
Economic Services	40,493(27)	42,191(25)	52,831(29)	55,127(28)	57,185(26)
Grants-in-Aid and Contributions	5,900(4)	5,900(4)	7,125(4)	7,877(4)	8,516(4)

⁴⁶ Figures in parenthesis represents percentages rounded to total of each sub-heading⁴⁷ Includes back to back loan in lieu of GST compensation shortfall of ₹4,542 crore.⁴⁸ Includes back to back loan in lieu of GST compensation shortfall of ₹7,011 crore.

	2019-20	2020-21	2021-22	2022-23	2023-24
11. Capital Outlay	29,241(16)	30,356(15)	40,733(18)	44,438(18)	56,538(20)
General Services	982(3)	974(3)	989(2)	1,165(3)	1,204(2)
Social Services	6,922(24)	8,132(27)	14,352(36)	14,632(33)	21,618(38)
Economic Services	21,337(73)	21,250(70)	25,392(62)	28,641(64)	33,716(60)
12. Disbursement of Loans and Advances	987(1)	1,230(1)	3,229(1)	2,360(1)	810(0.3)
13. Inter-State Settlement	(-)0.62	(-)0.25	1	(-)0.95	(-)0.23
14. Total Expenditure (10+11+12+13)	1,80,672	1,96,319	2,25,024	2,46,692	2,78,887
15. Repayments of Public Debt	10,934	12,757	15,162	22,007	21,636
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,713	11,315	13,376	19,788	19,021
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	1,221	1,442	1,786	2,219	2,615
16. Appropriation to Contingency Fund	--	--	--	--	--
17. Total disbursement out of Consolidated Fund (14+15+16)	1,91,606	2,09,076	2,40,186	2,68,699	3,00,522
18. Contingency Fund disbursements	--	--	--	19	15
19. Public Account disbursements	1,89,401	2,27,522	2,23,811	2,57,491	2,92,211
20. Total disbursement by the State (17+18+19)	3,81,007	4,36,598	4,63,997	5,26,209	5,92,748
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	-2,801	-18,356	4,815	4,091	12,488
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-32,970	-49,870	-37,487	-41,202	-44,485
23. Primary Deficit(-)/Surplus(+) (22+24)	-18,753	-33,952	-19,041	-21,749	-21,386
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	14,217	15,918	18,446	19,453	23,098
25. Financial Assistance to local bodies etc.	28,659	30,101	28,645	31,980	29,491
26. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
- Ways and Means Advances availed (days)	--	--	--	--	--
- Overdraft availed (days)	--	--	--	--	--
27. Interest on Ways and Means Advances/ Overdraft	0.41	--	--	--	--
28. Gross State Domestic Product (GSDP) ⁴⁹	9,27,855	9,46,628	10,92,964	12,46,471	13,63,327
29. Outstanding Fiscal liabilities (year-end)	2,30,572	2,89,298 ⁵⁰	3,23,218 ⁵¹	3,63,952	4,08,888
30. Outstanding guarantees (year-end) (including interest)	30,930	37,010	35,006	39,788	45,551

⁴⁹ Revised GSDP figures as communicated by the Government adopted for the year 2018-19 to 2021-22.

⁵⁰ Includes back to back loan in lieu of GST compensation shortfall of ₹4,542 crore.

⁵¹ Include Back to back loan in lieu of GST compensation shortfall of ₹11,553 (₹7,011+₹4,542) crore.

	2019-20	2020-21	2021-22	2022-23	2023-24
31. Maximum amount guaranteed (year-end)	43,017	54,464	60,634	67,624	69,417
32. Number of incomplete projects	81	72	1,345	792	1,206
33. Capital blocked in incomplete projects	29,606	15,461	6,564	12,049	14,653
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP (per cent)	6.02	5.75	6.06	5.83	6.65
Own Non-Tax Revenue/GSDP (per cent)	1.12	1.05	1.40	1.59	1.46
Central Transfers ⁵² /GSDP (per cent)	8.78	8.66	9.55	8.95	9.05
Revenue Buoyancy with reference to State's own taxes	-0.09	0.35	1.25	1.01	0.59
II Expenditure Management					
Total Expenditure/GSDP (per cent)	19.47	20.74	20.59	19.79	20.46
Total Expenditure/Revenue Receipts (per cent)	122.37	134.12	121.06	120.94	119.17
Revenue Expenditure/Total Expenditure (per cent)	83.27	83.91	80.46	81.03	79.44
Expenditure on General Services/Total Expenditure (per cent)	22.59	24.88	22.42	22.68	22.96
Expenditure on Social Services/Total Expenditure (per cent)	39.38	39.17	38.22	39.20	41.10
Expenditure on Economic Services/Total Expenditure (per cent)	34.22	32.32	34.76	33.96	32.59
Capital Outlay/Total Expenditure (per cent)	16.18	15.46	18.10	18.01	20.27
Capital Outlay on Social and Economic Services/Total Expenditure (per cent)	15.64	14.97	17.66	17.54	19.84
III Management of Fiscal Imbalances					
Revenue Deficit(-) /Surplus(+)/GSDP (per cent)	-0.30	-1.94	0.44	0.33	0.92
Fiscal Deficit(-)/GSDP (per cent)	-3.55	-5.27	-3.43	-3.31	-3.26
Primary Deficit(-) /Surplus(+)/GSDP (per cent)	-2.02	-3.59	-1.74	-1.74	-1.57
Revenue Deficit/Fiscal Deficit	0.08	0.37	NA	NA	NA
Primary Revenue Balance/GSDP (per cent)	14.68	15.48	14.31	13.64	14.56

⁵² Central Transfers comprising of Share of Union Taxes/Duties and Grants from GoI.

	2019-20	2020-21	2021-22	2022-23	2023-24
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (<i>per cent</i>)	24.85	30.08	28.57	28.32	29.17
Fiscal Liabilities/RR (<i>per cent</i>)	156.17	197.64	174.20	178.70	169.94
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i> in bracket)	475.96 (1.31)	288.44 (0.74)	138.73 (0.34)	159.58 (0.37)	291.41 (0.61)
Ratio of Financial Assets to Liabilities	0.74	0.86	0.86	0.88	0.87

Appendix 3.1

Budget Estimate and Actual Outturn under Revenue Section

(Reference: Paragraph 3.1.4; Page 74)

(₹ in crore)

GNCD	Budget Estimate			Actual Outturn			Deviation	Percentage
	Revenue Voted	Revenue Charged	Total	Revenue Voted	Revenue Charged	Total		
1	871.02	103.11	974.13	706.92	77.20	784.12	-190.01	-19.51
2	65.96	0.00	65.96	87.97	0.00	87.97	22.01	33.37
3	9,573.48	1.54	9,575.02	8,306.50	1.52	8,308.02	-1,267.00	-13.23
4	35.21	0.00	35.21	17.75	0.00	17.75	-17.46	-49.60
5	555.67	0.05	555.72	500.04	0.00	500.04	-55.68	-10.02
6	24,857.17	1,107.97	25,965.14	22,221.86	21.52	22,243.38	-3,721.77	-14.33
7	2,197.26	0.12	2,197.38	2,263.46	0.00	2,263.46	66.08	3.01
8	8,974.69	3.71	8,978.40	5,877.40	0.90	5,878.31	-3,100.09	-34.53
9	59.05	0.01	59.06	8.18	0.00	8.18	-50.88	-86.15
10	2,386.51	1.95	2,388.46	1,956.80	1.26	1,958.06	-430.40	-18.02
11	1,047.08	0.00	1,047.08	1,030.14	0.00	1,030.14	-16.94	-1.62
12	9,894.52	0.00	9,894.52	13,657.42	0.00	13,657.42	3,762.90	38.03
13	16,981.01	0.45	16,981.46	21,379.16	0.02	21,379.18	4,397.72	25.90
14	1,478.17	0.14	1,478.31	1,116.60	0.01	1,116.61	-361.69	-24.47
15	33.59	0.01	33.60	19.27	0.00	19.27	-14.33	-42.66
16	225.34	0.10	225.44	121.37	0.09	121.46	-103.98	-46.12
17	883.85	0.12	883.97	765.60	0.00	765.60	-118.37	-13.39
18	944.19	0.17	944.36	953.44	0.00	953.44	9.08	0.96
19	10,918.25	0.01	10,918.26	10,803.68	0.00	10,803.68	-114.58	-1.05
20	1,035.54	2.25	1,037.79	873.74	1.14	874.88	-162.91	-15.70
21	117.53	0.00	117.53	101.74	0.00	101.74	-15.79	-13.43
22	11,010.24	1,167.02	12,177.26	9,089.41	1,165.83	10,255.24	-1,922.02	-15.78
23	1,531.92	0.00	1,531.92	1,209.84	0.00	1,209.84	-322.08	-21.02
24	2,287.59	10.00	2,297.59	2,229.50	1.98	2,231.48	-66.11	-2.88
25	268.88	850.05	1,118.93	291.95	842.91	1,134.86	15.93	1.42
26	347.10	0.01	347.11	260.08	0.00	260.08	-87.03	-25.07
27	28,603.07	0.40	28,603.47	26,859.84	0.00	26,859.84	-1,743.63	-6.10
28	108.94	0.73	109.67	91.02	0.37	91.39	-18.28	-16.67
29	2,619.33	263.68	2,883.01	2,154.69	215.00	2,369.69	-513.32	-17.81
30	14,943.24	0.07	14,943.31	9,535.09	0.00	9,535.09	-5,408.22	-36.19
31	296.26	0.02	296.28	315.48	0.00	315.48	19.20	6.48
32	697.29	0.01	697.30	1,049.50	0.00	1,049.50	352.20	50.51
33	10,034.17	0.09	10,034.26	8,256.57	0.02	8,256.59	-1,777.67	-17.72
34	3,887.00	0.01	3,887.01	4,531.33	0.00	4,531.33	644.32	16.58
35	727.19	0.00	727.19	620.87	0.00	620.87	-106.32	-14.62
36	149.82	0.25	150.07	84.74	0.08	84.82	-65.25	-43.48
37	117.96	0.00	117.96	74.40	0.00	74.40	-43.56	-36.93

GNCD	Budget Estimate			Actual Outturn			Deviation	Percentage
	Revenue Voted	Revenue Charged	Total	Revenue Voted	Revenue Charged	Total		
38	721.94	0.08	722.02	624.42	0.00	624.42	-97.60	-13.52
39	1,008.72	0.02	1,008.74	1,439.96	0.00	1,439.96	431.22	42.75
40	6,972.06	0.01	6,972.07	7,395.88	0.00	7,395.88	423.81	6.08
41	0.86	0.00	0.86	20.01	0.00	20.01	19.15	2226.74
42	143.21	0.05	143.26	129.05	0.00	129.05	-14.21	-9.92
43	196.91	0.01	196.92	182.39	0.00	182.39	-14.53	-7.38
44	3,056.95	0.35	3,057.30	2,265.87	0.00	2,265.87	-791.43	-25.89
45	55.76	0.00	55.76	8.08	0.00	8.08	-47.68	-85.52
46	180.52	0.05	180.57	159.69	0.00	159.69	-20.88	-11.57
47	2,262.18	0.10	2,262.28	1,318.96	0.00	1,318.96	-943.32	-41.70
48	234.91	0.00	234.91	287.75	0.00	287.75	52.84	22.49
49	1,934.17	0.10	1,934.27	1,100.35	0.02	1,100.37	-833.90	-43.11
50	484.43	0.01	484.44	313.30	0.00	313.30	-171.14	-35.33
51	112.44	0.02	112.46	77.53	0.00	77.53	-34.92	-31.06
52	1,934.62	0.10	1,934.72	2,077.31	0.00	2,077.31	142.59	7.37
53	14.56	0.00	14.56	9.69	0.00	9.69	-4.87	-33.48
54	1,284.08	0.01	1,284.09	1,187.87	0.00	1,187.87	-96.22	-7.49
55	14,507.71	0.10	14,507.81	20,299.38	0.10	20,299.48	5,791.67	39.92
56	132.72	0.01	132.73	86.26	0.00	86.26	-46.47	-35.01
57	7.00	0.00	7.00	4.87	0.00	4.87	-2.13	-30.43
Ch-I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ch-II	0.00	22,619.91	22,619.91	0.00	23,098.41	23,098.41	478.52	2.12
Total	2,06,010.84	26,134.98	2,32,145.83	1,98,411.96	25,428.39	2,23,840.35		

Appendix 3.2
Budget Estimate and Actual Outturn under Capital Section
(Reference: Paragraph 3.1.4; Page 75)

(₹ in crore)

GNCD	Budget Estimate			Actual Outturn			Deviation	Percentage
	Capital Voted	Capital Charged	Total	Capital Voted	Capital Charged	Total		
01	49.55	0.00	49.55	25.79	0.00	25.79	-23.76	-47.95
02	191.00	40.00	231.00	1.24	21.72	22.96	-208.04	-90.06
03	674.70	0.00	674.70	611.76	0.00	611.76	-62.94	-9.33
04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05	87.50	0.00	87.50	42.45	0.00	42.45	-45.05	-51.48
06	480.70	2.00	482.70	79.35	0.00	79.35	-403.35	-83.56
07	16.00	0.00	16.00	5.03	0.00	5.03	-10.97	-68.56
08	306.18	0.00	306.18	260.29	0.00	260.29	-45.89	-14.99
09	1,519.97	0.00	1,519.97	1,587.86	0.00	1,587.86	67.89	4.47
10	955.00	0.00	955.00	954.41	0.00	954.41	-0.59	-0.06
11	8,348.44	0.00	8,348.44	1,230.98	0.00	1,230.98	-7,117.46	-85.25
12	15.00	0.00	15.00	0.00	0.00	0.00	-15.00	-100.00
13	13.83	0.00	13.83	5.83	0.00	5.83	-8.00	-57.85
14	9.16	0.00	9.16	6.09	0.00	6.09	-3.07	-33.52
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	1,500.50	0.00	1,500.50	1,500.05	0.00	1,500.05	-0.45	-0.03
17	0.50	0.00	0.50	0.00	0.00	0.00	-0.50	-100.00
18	1,069.47	0.00	1,069.47	1,088.63	0.00	1,088.63	19.16	1.79
19	9,154.05	0.00	9,154.05	10,531.22	0.00	10,531.22	1,377.17	15.04
20	0.25	0.00	0.25	0.00	0.00	0.00	-0.25	-100.00
21	2,585.30	0.00	2,585.30	3,347.97	0.00	3,347.97	762.67	29.50
22	5,639.73	145.00	5,784.73	6,624.12	45.00	6,669.12	884.39	15.29
23	7,064.34	10.10	7,074.44	10,933.54	10.24	10,943.78	3,869.34	54.69
24	800.80	45.00	845.80	860.00	422.54	1,282.54	436.74	51.64
25	372.24	0.00	372.24	171.78	0.00	171.78	-200.46	-53.85
26	3,029.58	0.00	3,029.58	2,606.19	0.00	2,606.19	-423.39	-13.98
27	169.50	0.00	169.50	155.98	0.00	155.98	-13.52	-7.98
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	2,528.00	0.00	2,528.00	1,764.93	0.00	1,764.93	-763.07	-30.18
30	608.32	0.00	608.32	589.95	0.00	589.95	-18.37	-3.02
31	3.00	0.00	3.00	0.79	0.00	0.79	-2.21	-73.67
32	1,713.85	0.00	1,713.85	1,476.23	0.00	1,476.23	-237.62	-13.86
33	100.00	0.00	100.00	0.00	0.00	0.00	-100.00	-100.00
34	152.20	0.00	152.20	137.20	0.00	137.20	-15.00	-9.86
35	10.00	0.00	10.00	2.78	0.00	2.78	-7.22	-72.20
36	152.00	0.00	152.00	144.49	0.00	144.49	-7.51	-4.94

GNCD	Budget Estimate			Actual Outturn			Deviation	Percentage
	Capital Voted	Capital Charged	Total	Capital Voted	Capital Charged	Total		
37	23.59	0.00	23.59	18.12	0.00	18.12	-5.47	-23.19
38	102.11	0.00	102.11	59.85	0.00	59.85	-42.26	-41.39
39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.00
40	10.05	0.00	10.05	1.89	0.00	1.89	-8.16	-81.19
41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	541.22	0.00	541.22	291.20	0.00	291.20	-250.01	-46.19
43	687.94	0.00	687.94	459.40	0.00	459.40	-228.53	-33.22
44	85.00	0.00	85.00	85.96	0.00	85.96	0.96	1.13
45	162.52	0.00	162.52	73.58	0.00	73.58	-88.95	-54.73
46	734.84	0.00	734.84	507.14	0.00	507.14	-227.71	-30.99
47	3,630.92	0.00	3,630.92	8,197.29	0.00	8,197.29	4,566.37	125.76
48	228.00	1.50	229.50	122.77	1.23	124.00	-105.49	-45.97
49	5.00	0.00	5.00	4.00	0.00	4.00	-1.00	-20.01
50	1,233.64	0.00	1,233.64	1397.35	0.00	1,397.35	163.70	13.27
51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	140.00	0.00	140.00	0.84	0.00	0.84	-139.16	-99.40
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.00
54	178.67	0.00	178.67	139.36	0.00	139.36	-39.31	-22.00
55	0.25	0.00	0.25	0.09	0.00	0.09	-0.16	-64.09
56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CH-I	0.00	24,551.00	24,551.00	0.00	21,635.73	21,635.73	-2,915.27	-11.87
CH-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	57,084.41	24,794.60	81,879.01	58,105.77	22,136.46	80,242.23		

Appendix 3.3
Revised Estimate and Actual Outturn under Revenue Section
(Reference: Paragraph 3.1.4; Page 74)

(₹ in crore)

GNCD	Revised Estimate			Actual Outturn			Deviation	Percentage
	Revenue Voted	Revenue Charged	Total	Revenue Voted	Revenue Charged	Total		
01	851.36	101.77	953.13	706.92	77.20	784.12	-169.02	-17.73
02	100.43	0.00	100.43	87.97	0.00	87.97	-12.46	-12.40
03	9,317.16	1.54	9,318.70	8,306.50	1.52	8,308.02	-1,010.67	-10.85
04	35.21	0.00	35.21	17.75	0.00	17.75	-17.46	-49.60
05	546.76	0.05	546.81	500.04	0.00	500.04	-46.77	-8.55
06	24,381.89	27.97	24,409.86	22,221.86	21.52	22,243.38	-2,166.48	-8.88
07	2,336.16	0.12	2,336.28	2,263.46	0.00	2,263.46	-72.81	-3.12
08	7,699.63	3.39	7,703.02	5,877.40	0.90	5,878.30	-1,824.71	-23.69
09	55.50	0.01	55.51	8.18	0.00	8.18	-47.33	-85.27
10	2,155.49	1.95	2,157.44	1,956.80	1.26	1,958.06	-199.38	-9.24
11	179.94	0.00	179.94	1,030.14	0.00	1,030.14	850.19	472.47
12	10,078.57	0.00	10,078.57	13,657.42	0.00	13,657.42	3,578.86	35.51
13	23,578.73	0.45	23,579.18	21,379.16	0.02	21,379.18	-2,200.00	-9.33
14	1,422.14	0.14	1,422.28	1,116.60	0.01	1,116.61	-305.67	-21.49
15	28.93	0.01	28.94	19.27	0.00	19.27	-9.67	-33.42
16	196.54	0.10	196.64	121.37	0.09	121.46	-75.18	-38.23
17	839.05	0.12	839.17	765.60	0.00	765.60	-73.57	-8.77
18	918.83	0.17	919.00	953.44	0.00	953.44	34.44	3.75
19	11,919.67	0.01	11,919.68	10,803.68	0.00	10,803.68	-1,115.99	-9.36
20	1,018.21	1.00	1,019.21	873.74	1.14	874.88	-144.33	-14.16
21	113.18	0.00	113.18	101.74	0.00	101.74	-11.44	-10.11
22	10,333.18	1,167.02	11,500.20	9,089.41	1,165.83	10,255.24	-1,244.95	-10.83
23	1,374.57	0.00	1,374.57	1,209.84	0.00	1,209.84	-164.73	-11.98
24	2,184.10	1.00	2,185.10	2,229.50	1.98	2,231.48	46.38	2.12
25	298.76	842.96	1,141.72	291.95	842.91	1,134.86	-6.86	-0.60
26	293.96	0.01	293.97	260.08	0.00	260.08	-33.89	-11.53
27	26,806.74	0.40	26,807.14	26,859.84	0.00	26,859.84	52.70	0.20
28	106.98	0.67	107.65	91.02	0.37	91.39	-16.26	-15.11
29	2,496.73	252.27	2,749.00	2,154.69	215.00	2,369.69	-379.31	-13.80
30	10,583.36	0.07	10,583.43	9,535.09	0.00	9,535.09	-1,048.33	-9.91
31	331.85	0.02	331.87	315.48	0.00	315.48	-16.39	-4.94
32	749.87	0.01	749.88	1,049.50	0.00	1,049.50	299.62	39.96
33	9,886.47	0.09	9,886.56	8,256.57	0.02	8,256.59	-1,629.97	-16.49
34	4,679.11	0.01	4,679.12	4,531.33	0.00	4,531.33	-147.79	-3.16
35	513.51	0.00	513.51	620.87	0.00	620.87	107.36	20.91
36	142.50	0.25	142.75	84.74	0.08	84.82	-57.92	-40.58
37	73.11	0.00	73.11	74.40	0.00	74.40	1.29	1.77
38	723.16	0.08	723.24	624.42	0.00	624.42	-98.82	-13.66

GNCD	Revised Estimate			Actual Outturn			Deviation	Percentage
	Revenue Voted	Revenue Charged	Total	Revenue Voted	Revenue Charged	Total		
39	1,657.09	0.02	1,657.11	1,439.96	0.00	1,439.96	-217.15	-13.10
40	9,524.44	0.01	9,524.45	7,395.88	0.00	7,395.88	-2,128.56	-22.35
41	20.86	0.00	20.86	20.01	0.00	20.01	-0.85	-4.09
42	141.52	0.05	141.57	129.05	0.00	129.05	-12.52	-8.85
43	211.75	0.01	211.76	182.39	0.00	182.39	-29.37	-13.87
44	2,553.92	0.34	2,554.26	2,265.87	0.00	2,265.87	-288.40	-11.29
45	18.36	0.00	18.36	8.08	0.00	8.08	-10.28	-56.01
46	181.52	0.04	181.56	159.69	0.00	159.69	-21.89	-12.05
47	1,217.72	0.10	1,217.82	1,318.96	0.00	1,318.96	101.14	8.30
48	233.60	0.00	233.60	287.75	0.00	287.75	54.15	23.18
49	1,719.93	0.10	1,720.03	1,100.35	0.02	1,100.37	-619.66	-36.03
50	359.51	0.01	359.52	313.30	0.00	313.30	-46.22	-12.86
51	87.26	0.02	87.28	77.53	0.00	77.53	-9.75	-11.17
52	2,082.85	0.10	2,082.95	2,077.31	0.00	2,077.31	-5.64	-0.27
53	14.31	0.00	14.31	9.69	0.00	9.69	-4.62	-32.28
54	1,532.52	0.01	1,532.53	1,187.87	0.00	1,187.87	-344.65	-22.49
55	20,645.46	0.10	20,645.56	20,299.38	0.10	20,299.48	-346.08	-1.68
56	121.62	0.01	121.63	86.26	0.00	86.26	-35.39	-29.09
57	7.00	0.00	7.00	4.87	0.00	4.87	-2.13	-30.43
Ch-I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ch-II	0.00	23,993.88	23,993.88	0.00	23,098.41	23,098.41	-895.47	-3.73
Total	2,11,682.58	26,398.46	2,38,081.05	1,98,411.97	25,428.38	2,23,840.35		

Appendix 3.4
Revised Estimate and Actual Outturn under Capital Section
(Reference: Paragraph 3.1.4; Page 75)

(₹ in crore)

GNCD	Revised Estimate			Actual Outturn			Deviation	Percentage
	Capital Voted	Capital Charged	Total	Capital Voted	Capital Charged	Total		
1	54.07	0.00	54.07	25.79	0.00	25.79	-28.28	-52.30
2	41.00	40.00	81.00	1.24	21.72	22.96	-58.04	-71.65
3	654.88	0.00	654.88	611.76	0.00	611.76	-43.12	-6.58
4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	87.50	0.00	87.50	42.45	0.00	42.45	-45.05	-51.49
6	151.20	2.00	153.20	79.35	0.00	79.35	-73.85	-48.20
7	26.00	0.00	26.00	5.03	0.00	5.03	-20.97	-80.65
8	217.50	0.00	217.50	260.29	0.00	260.29	42.79	19.67
9	0.00	0.00	0.00	1,587.86	0.00	1,587.86	1,587.86	0.00
10	1,617.11	0.00	1,617.11	954.41	0.00	954.41	-662.70	-40.98
11	865.00	0.00	865.00	1,230.98	0.00	1,230.98	365.98	42.31
12	14,844.03	0.00	14,844.03	0.00	0.00	0.00	-14,844.03	-100.00
13	1.00	0.00	1.00	5.83	0.00	5.83	4.83	483.07
14	15.14	0.00	15.14	6.09	0.00	6.09	-9.05	-59.78
15	9.16	0.00	9.16	0.00	0.00	0.00	-9.16	-100.00
16	0.00	0.00	0.00	1,500.05	0.00	1,500.05	1,500.05	
17	2,000.05	0.00	2,000.05	0.00	0.00	0.00	-2,000.05	-100.00
18	0.50	0.00	0.50	1,088.63	0.00	1,088.63	1,088.13	217625.33
19	1,141.19	0.00	1,141.19	10,531.22	0.00	10,531.22	9,390.04	822.83
20	9,126.63	0.00	9,126.63	0.00	0.00	0.00	-9,126.63	-100.00
21	0.25	0.00	0.25	3,347.97	0.00	3,347.97	3,347.72	1339088.79
22	2,642.30	285.00	2,927.30	6,624.12	45.00	6,669.12	3,741.81	127.82
23	6,342.91	10.10	6,353.01	10,933.54	10.24	10,943.78	4,590.77	72.26
24	9,430.74	45.00	9,475.74	860.00	422.54	1,282.54	-8,193.20	-86.47
25	860.80	0.00	860.80	171.78	0.00	171.78	-689.02	-80.04
26	239.80	0.00	239.80	2,606.19	0.00	2,606.19	2,366.38	986.81
27	2,532.74	0.00	2,532.74	155.98	0.00	155.98	-2,376.76	-93.84
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	167.55	0.00	167.55	1,764.93	0.00	1,764.93	1,597.39	953.41
30	2,441.00	0.00	2,441.00	589.95	0.00	589.95	-1,851.05	-75.83
31	605.72	0.00	605.72	0.79	0.00	0.79	-604.94	-99.87
32	3.00	0.00	3.00	1,476.23	0.00	1,476.23	1,473.23	49107.65
33	1,750.34	0.00	1,750.34	0.00	0.00	0.00	-1,750.34	-100.00
34	50.00	0.00	50.00	137.20	0.00	137.20	87.20	174.40
35	152.20	0.00	152.20	2.78	0.00	2.78	-149.42	-98.17
36	10.00	0.00	10.00	144.49	0.00	144.49	134.49	1344.91

GNCD	Revised Estimate			Actual Outturn			Deviation	Percentage
	Capital Voted	Capital Charged	Total	Capital Voted	Capital Charged	Total		
37	152.00	0.00	152.00	18.12	0.00	18.12	-133.88	-88.08
38	23.59	0.00	23.59	59.85	0.00	59.85	36.26	153.69
39	77.11	0.00	77.11	0.00	0.00	0.00	-77.11	-100.00
40	0.00	0.00	0.00	1.89	0.00	1.89	1.89	
41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	10.05	0.00	10.05	291.20	0.00	291.20	281.15	2797.42
43	352.29	0.00	352.29	459.40	0.00	459.40	107.11	30.41
44	482.52	0.00	482.52	85.96	0.00	85.96	-396.55	-82.18
45	86.00	0.00	86.00	73.57	0.00	73.57	-12.43	-14.46
46	162.53	0.00	162.53	507.13	0.00	507.13	344.61	212.04
47	701.18	0.00	701.18	8,197.29	0.00	8,197.29	7,496.12	1069.07
48	7,536.63	1.00	7,537.63	122.77	1.23	124.01	-7,413.62	-98.35
49	201.00	0.00	201.00	4.00	0.00	4.00	-197.00	-98.01
50	5.00	0.00	5.00	1,397.35	0.00	1,397.35	1,392.35	27844.15
51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	1,203.64	0.00	1,203.64	0.84	0.00	0.84	-1,202.80	-99.93
53	28.18	0.00	28.18	0.00	0.00	0.00	-28.18	-100.00
54	0.00	0.00	0.00	139.36	0.00	139.36	139.36	
55	146.83	0.00	146.83	0.09	0.00	0.09	-146.74	-99.94
56	0.02	0.00	0.02	0.00	0.00	0.00	-0.02	-100.00
57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CH-I	0.00	21,072.06	21,072.06	0.00	2,1635.73	21,635.73	563.67	2.67
CH-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	69,249.88	21,455.16	90,705.03	58,105.78	22,136.46	80,242.23		

Appendix 3.5
Statement of misclassification of Revenue Expenditure under the Capital section
(Reference: Paragraph 3.3.3; Page 78)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision (O+S+R)	Expenditure
Object Head 11-Salary				
1	10	4406-Capital Outlay on Forestry and Wild Life	1.22	0.63
2	20	4215-Capital Outlay on Water supply and Sanitation	26.52	24.63
3	23	4700-Capital Outlay on Major Irrigation	0.94	0.94
4	48	4700-Capital Outlay on Major Irrigation	92.03	93.05
5	48	4701-Capital Outlay on Medium Irrigation	5.49	5.56
6	48	4801-Capital Outlay on Power Projects	52.93	53.40
Total (Object Head 11-Salary)			179.13	178.21
Object Head 12-Wages				
7	10	4406-Capital Outlay on Forestry and Wild Life	902.30	889.49
8	20	4215-Capital Outlay on Water supply and Sanitation	22.86	10.01
9	23	4700-Capital Outlay on Major Irrigation	0.46	0.46
10	23	4701-Capital Outlay on Medium Irrigation	4.91	4.91
11	23	4702-Capital Outlay on Minor Irrigation	0.55	0.55
12	48	4700-Capital Outlay on Major Irrigation	42.08	42.08
13	48	4701-Capital Outlay on Medium Irrigation	7.29	7.29
14	48	4801-Capital Outlay on Power Projects	21.62	21.62
Total (Object Head 12-Wages)			1,002.07	976.41
Object Head 13-Pension and Pensionary Benefits				
15	48	4801-Capital Outlay on Power Projects	0.03	0.03
Total (Object Head 13-Pension and Pensionary Benefits)			0.03	0.03
Object Head 16-Salary Allowances-All India Services				
16	10	4406-Capital Outlay on Forestry and Wild Life	1.14	0.12
17	48	4801-Capital Outlay on Power Projects	0.42	0.49
Total (Object Head 16-Salary Allowances-All India Services)			1.56	0.61
Object Head 19-Salary of Charged/Contingent works employee				
18	20	4215-Capital Outlay on Water supply and Sanitation	38.32	28.74
19	23	4700-Capital Outlay on Major Irrigation	1.04	1.04
20	23	4701-Capital Outlay on Medium Irrigation	2.09	2.09
21	23	4702-Capital Outlay on Minor Irrigation	1.73	1.73
22	48	4700-Capital Outlay on Major Irrigation	29.90	30.62
23	48	4701-Capital Outlay on Medium Irrigation	1.73	1.78
24	48	4801-Capital Outlay on Power Projects	3.79	3.92
Total (Object Head 19-Salary of Charged/Contingent works employee)			78.60	69.92
Object Head 21-Travelling Allowance				
25	20	4215-Capital Outlay on Water supply and Sanitation	0.25	0.05
26	23	4700-Capital Outlay on Major Irrigation	0.02	0.02
27	23	4702-Capital Outlay on Minor Irrigation	0.01	0.01
28	48	4700-Capital Outlay on Major Irrigation	0.55	0.55
29	48	4701-Capital Outlay on Medium Irrigation	0.04	0.04
30	48	4801-Capital Outlay on Power Projects	0.27	0.27
Total (Object Head 21-Travelling Allowance)			1.14	0.94
Object Head 22-Office Expenses				
31	10	4406-Capital Outlay on Forestry and Wild Life	12.40	11.70
32	20	4215-Capital Outlay on Water supply and Sanitation	0.26	0.09
33	23	4700-Capital Outlay on Major Irrigation	0.01	0.01
34	23	4701-Capital Outlay on Medium Irrigation	0.31	0.31

Sl. No.	Grant No.	Major Head	Budget Provision (O+S+R)	Expenditure
35	48	4700-Capital Outlay on Major Irrigation	1.53	1.53
36	48	4701-Capital Outlay on Medium Irrigation	0.06	0.06
37	48	4801-Capital Outlay on Power Projects	2.82	2.82
Total (Object Head 22-Office Expenses)			17.39	16.52
Object Head 24-Examination and Training				
38	10	4406-Capital Outlay on Forestry and Wild Life	7.78	7.03
39	48	4801-Capital Outlay on Power Projects	0.07	0.07
Total (Object Head 24-Examination and Training)			7.85	7.10
Object Head 31-Payment for Professional Services				
40	6	4070-Capital Outlay on Other Administrative Services	3.53	0.03
41	10	4406-Capital Outlay on Forestry and Wild Life	107.29	104.01
42	48	4700-Capital Outlay on Major Irrigation	7.41	7.41
43	48	4701-Capital Outlay on Medium Irrigation	0.44	0.44
44	48	4801-Capital Outlay on Power Projects	7.05	7.05
Total (Object Head 31-Payment for Professional Services)			125.72	118.94
Object Head 33-Maintenance				
45	10	4406-Capital Outlay on Forestry and Wild Life	0.05	0.01
46	23	4701-Capital Outlay on Medium Irrigation	0.22	0.22
47	48	4801-Capital Outlay on Power Projects	0.13	0.13
Total (Object Head 33-Maintenance)			0.40	0.36
Object Head 35-Advertisement and Publicity				
48	10	4406-Capital Outlay on Forestry and Wild Life	0.05	0.05
Total (Object Head 35-Advertisement and Publicity)			0.05	0.05
Object Head 42-Grants-in-Aid				
49	30	4515-Capital Outlay on Other Rural Development Programmes	190.00	190.00
Total (Object Head 42-Grants-in-Aid)			190.00	190.00
Object Head 43-Contributions				
50	48	4801-Capital Outlay on Power Projects	6.00	6.00
Total (Object Head 43-Contributions)			6.00	6.00
Object Head 44-Subsidies				
51	24	5054-Capital Outlay on Roads and Bridges	10.00	10.00
Total (Object Head 44-Subsidies)			10.00	10.00
Grand Total			1,619.94	1,575.09

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.6**Statement of misclassification of Capital Expenditure under the Revenue section**

(Reference: Paragraph 3.3.3; Page 78)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision (O+S+R)	Expenditure
Object Head 61-Survey, Investigation and Design and Preparation of DPRs				
1	9	2810-New and Renewable Energy	2.13	0.66
2	25	2853-Non-Ferrous Mining and Metallurgical Industries	0.30	0.18
Total (Object Head 61-Survey, Investigation and Design and Preparation of DPRs)			2.43	0.84
Object Head 63-Machinery				
3	22	2217-Urban Development	3.00	0.84
Total (Object Head 63-Machinery)			3.00	0.84
Object Head 65- Investment				
4	35	2851-Village and Small Industries	2.00	2.00
Total (Object Head 65- Investment)			2.00	2.00
Grand Total			7.43	3.68

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.7
Supplementary Budget Requirement
(Reference: Paragraph 3.3.4; Page 79)

(₹ in crore)

Sl. No.	Grant No.	Nomenclature	RV/ CV/ CC/ RC	Original Budget	Supplementary Budget	Total Budget	Actual Expenditure	Excess Expenditure/ Saving	Actual Supplementary Requirement
1	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt.	RC	22,619.91	1,961.90	24,581.81	23,098.41	1,483.39	478.51
2	2	Aviation	RV	65.96	35.00	100.96	87.97	12.99	22.01
3	7	Commercial Tax	RV	2,197.26	264.71	2,461.97	2,263.46	198.51	66.20
4	10	Forest	CV	1,519.97	98.27	1,618.24	1,587.86	30.38	67.89
5	12	Energy	RV	9,894.52	3,949.57	13,844.09	13,657.42	186.67	3,762.90
6	13	Farmers Welfare and Agriculture Development	RV	16,981.01	7,746.50	24,727.51	21,379.16	3,348.34	4,398.16
7	18	Labour	RV	944.19	316.25	1,260.44	953.44	307.00	9.25
8	19	Public Health and Family Welfare	CV	1,069.47	71.72	1,141.19	1,088.63	52.56	19.16
9	20	Public Health Engineering	CV	9,154.05	2,616.57	11,770.62	10,531.22	1,239.39	1,377.17
10	22	Urban Development and Housing	CV	2,585.30	860.00	3,445.30	3,347.97	97.33	762.67
11	23	Water Resources	CV	5,639.73	1,200.75	6,840.48	6,624.12	216.36	984.39
12	23	Water Resources	CC	10.10	10.00	20.10	10.24	9.86	0.14
13	24	Public Works	CV	7,064.34	4,403.00	11,467.35	10,933.54	533.81	3,869.20
14	24	Public Works	CC	45.00	400.00	445.00	422.54	22.46	377.54
15	25	Mineral Resources	RV	268.88	40.00	308.88	291.95	16.93	23.07
16	25	Mineral Resources	CV	800.80	60.00	860.80	860.00	0.80	59.20
17	31	Planning, Economics and Statistics	RV	296.26	57.75	354.01	315.48	38.53	19.22
18	32	Public Relations	RV	697.29	381.00	1,078.29	1,049.50	28.79	352.21
19	34	Social Justice and Disabled Person Welfare	RV	3,887.00	755.00	4,642.00	4,531.33	110.67	644.33
20	39	Food, Civil Supplies and Consumer Protection	RV	1,008.72	650.17	1,658.89	1,439.96	218.94	431.23
21	40	Panchayat	RV	6,972.06	2,605.00	9,577.06	7,395.88	2,181.18	423.82
22	41	Overseas Indian	RV	0.86	20.00	20.86	20.01	0.85	19.15
23	45	Public Assets Management	CV	85.00	25.00	110.00	85.96	24.04	0.96
24	48	Narmada Valley Development	RV	234.91	62.50	297.41	287.75	9.66	52.84
25	48	Narmada Valley Development	CV	3,630.92	4,802.00	8,432.92	8,197.30	235.63	4,566.37
26	52	Medical Education	RV	1,934.62	333.06	2,267.68	2,077.31	190.36	142.70
27	52	Medical Education	CV	1,233.64	362.50	1,596.14	1,397.35	198.80	163.70

Sl. No.	Grant No.	Nomenclature	RV/ CV/ CC/ RC	Original Budget	Supplementary Budget	Total Budget	Actual Expenditure	Excess Expenditure/ Saving	Actual Supplementary Requirement
28	55	Women and Child Development	RV	14,507.71	6,441.14	20,948.85	20,299.38	649.48	5,791.67
Total				1,15,349.48	40,529.36	1,55,878.85	1,44,235.14	11,643.71	28,885.66

Source: Appropriation Accounts 2023-24

Appendix 3.8
Unnecessary Supplementary Provision
(Reference: Paragraph 3.3.4; Page 79)

(₹ in crore)

Sl. No.	Grant No.	Nomenclature	RV/CV/CC/RC	Original Budget	Supplementary Budget	Actual Expenditure	Unnecessary Supplementary Provision
1	Ch-II	Charged Appropriation-Interest Payments and Servicing of Debt.	RC	22,619.91	1,961.90	23,098.41	1,483.39
2	1	General Administration	RV	871.02	27.22	706.92	27.22
3	1	General Administration	RC	103.11	0.21	77.20	0.21
4	1	General Administration	CV	49.55	8.59	25.79	8.59
5	2	Aviation	RV	65.96	35.00	87.97	12.99
6	3	Home	RV	9,573.48	20.35	8,306.50	20.35
7	3	Home	CV	674.70	24.00	611.76	24.00
8	5	Jail	RV	555.67	0.02	500.04	0.02
9	6	Finance	RV	24,857.17	2.00	22,221.86	2.00
10	7	Commercial Tax	RV	2,197.26	264.71	2,263.46	198.51
11	7	Commercial Tax	CV	16.00	19.00	5.03	19.00
12	10	Forest	RV	2,386.51	35.41	1,956.80	35.41
13	10	Forest	CV	1,519.97	98.27	1,587.86	30.38
14	12	Energy	RV	9,894.52	3,949.57	13,657.42	186.67
15	12	Energy	CV	8,348.44	13,365.00	1,230.98	13,365.00
16	13	Farmers Welfare and Agriculture Development	RV	16,981.01	7,746.50	21,379.16	3,348.34
17	14	Animal Husbandry and Dairying	RV	1,478.17	86.16	1,116.60	86.16
18	14	Animal Husbandry and Dairying	CV	13.83	5.00	5.83	5.00
19	17	Co-operation	CV	1,500.50	500.00	1,500.05	500.00
20	18	Labour	RV	944.19	316.25	953.44	307.00
21	19	Public Health and Family Welfare	RV	10,918.26	1,343.56	10,803.68	1,343.56
22	19	Public Health and Family Welfare	CV	1,069.47	71.72	1,088.63	52.56
23	20	Public Health Engineering	RV	1,035.54	40.00	873.74	40.00
24	20	Public Health Engineering	CV	9,154.05	2,616.57	10,531.22	1,239.39
25	22	Urban Development and Housing	RV	11,010.24	10.00	9,089.41	10.00
26	22	Urban Development and Housing	CV	2,585.30	860.00	3,347.97	97.33
27	22	Urban Development and Housing	CC	145.00	140.00	45.00	140.00
28	23	Water Resources	RV	1,531.92	50.00	1,209.84	50.00
29	23	Water Resources	CV	5,639.73	1,200.75	6,624.12	216.36
30	23	Water Resources	CC	10.10	10.00	10.24	9.86
31	24	Public Works	RV	2,287.59	306.00	2,229.50	306.00
32	24	Public Works	CV	7,064.34	4,403.00	10,933.54	533.81

Sl. No.	Grant No.	Nomenclature	RV/CV/CC/RC	Original Budget	Supplementary Budget	Actual Expenditure	Unnecessary Supplementary Provision
33	24	Public Works	CC	45.00	400.00	422.54	22.46
34	25	Mineral Resources	RV	268.88	40.00	291.95	16.93
35	25	Mineral Resources	CV	800.80	60.00	860.00	0.80
36	27	School Education	RV	28,603.07	350.00	26,859.84	350.00
37	29	Law and Legislative Affairs	RV	2,619.33	0.55	2,154.69	0.55
38	30	Rural Development	RV	14,943.24	592.00	9,535.09	592.00
39	31	Planning, Economics and Statistics	RV	296.26	57.75	315.48	38.53
40	32	Public Relations	RV	697.29	381.00	1,049.50	28.79
41	33	Tribal Affairs	CV	1,713.85	36.49	1,476.23	36.49
42	34	Social Justice and Disabled Person Welfare	RV	3,887.00	755.00	4,531.33	110.67
43	37	Tourism	RV	117.96	0.39	74.40	0.39
44	38	Ayush	RV	721.94	5.00	624.42	5.00
45	39	Food, Civil Supplies and Consumer Protection	RV	1,008.72	650.17	1,439.96	218.94
46	40	Panchayat	RV	6,972.06	2,605.00	7,395.88	2,181.18
47	41	Overseas Indian	RV	0.86	20.00	20.01	0.85
48	43	Sports and Youth Welfare	RV	196.92	20.00	182.39	20.00
49	45	Public Assets Management	CV	85.00	25.00	85.96	24.04
50	46	Science and Technology	RV	180.52	6.00	159.69	6.00
51	47	Technical Education, Skill Development and Employment	CV	734.84	2.79	507.13	2.79
52	48	Narmada Valley Development	RV	234.91	62.50	287.75	9.66
53	48	Narmada Valley Development	CV	3,630.92	4,802.00	8,197.30	235.63
54	49	Scheduled Caste Welfare	CV	228.00	8.00	122.77	8.00
55	50	Horticulture and Food Processing	RV	484.43	7.69	313.30	7.69
56	52	Medical Education	RV	1,934.62	333.06	2,077.31	190.36
57	52	Medical Education	CV	1,233.64	362.50	1,397.35	198.80
58	54	Backward Classes Welfare	RV	1,284.08	250.00	1,187.87	250.00
59	55	Women and Child Development	RV	14,507.71	6,441.14	20,299.38	649.48
60	55	Women and Child Development	CV	178.67	193.13	139.36	193.13
Total				2,44,713.03	57,983.92	2,50,088.85	2,44,713.03

Source: Appropriation Accounts 2023-24

Appendix 3.9
Re-appropriation of funds
(Reference: Paragraph 3.3.5; Page 80)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O:Original S:Supplementary R:Reappropriation/ Surrender	Total Budget	Actual Expenditure	Final Saving (-)/ Excess (+)
1	CH-I	Charged Appropriation - Public Debt	6003-111.6835- Special Securities Issued to National Small Savings Fund of the Central Government	(O) 4,200.00 (R) 300.00	4,500.00	4,753.91	(+) 253.91
2	CH-II	Charged Appropriation -Interest Payments and Servicing of Debt	2049-01.101.1185-7.40 Percent Madhya Pradesh State Government Stock 2034	(S) Token (R) 296.00	296.00	188.25	(-) 107.75
3			2049-01.101.1365-7.46 Percent Madhya Pradesh State Government Stock 2039	(S) Token (R) 111.90	111.90	0.00	(-) 111.90
4			2049-01.101.1367-7.46 Percent Madhya Pradesh State Government Stock 2038	(S) Token (R) 149.20	149.20	0.00	(-) 149.20
5			2049-01.101.1368-7.44 Percent Madhya Pradesh State Development Loan 2035	(S) Token (R) 37.20	37.20	0.00	(-) 37.20
6			2049-01.101.1371-7.48 Percent Madhya Pradesh State Development Loan 2029	(S) Token (R) 149.60	149.60	0.00	(-) 149.60
7			2049-01.101.1372-7.45 Percent Madhya Pradesh State Government Stock 2044	(S) Token (R) 149.00	149.00	0.00	(-) 149.00
8			2049-01.101.1374-7.46 Percent Madhya Pradesh State Government Stock 2038	(S) Token (R) 74.60	74.60	0.00	(-) 74.60
9			2049-01.101.1176-7.62 Percent Madhya Pradesh State Government Stock, 2034	(S) Token (R) 228.60	228.60	124.50	(-) 104.10
10	10	Forest	2406-01.101.0101.0812- Establishment of Executive Planning Organisation and	(O) 1,207.46 (S) 0.61 (R) 1.00	1,209.07	969.28	(-) 239.79

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O:Original S:Supplementary R:Reappropriation/ Surrender	Total Budget	Actual Expenditure	Final Saving (-)/ Excess (+)
			Executive Forest Circles				
11	20	Public Health Engineering	4215-01.102.0707.5468- Jal Jeevan Mission (J.J.M.) National Rural Drinking Water Mission	(O) 20.00 (R) 3.50	23.50	21.75	(-) 1.75
12			4215-01.102.0101.2580- Piped Water Supply Scheme to Villages	(O) 30.50 (R) 10.00	40.50	38.56	(-) 1.94
13			4215-01.102.0101.6032- Land Water Conservation Programme	(O) 8.00 (R) 10.00	18.00	17.76	(-) 0.24
14			4215-01.102.0102.4379- Drinking Water Supply Scheme in Problematic Villages	(O) 50.25 (R) 25.00	75.25	74.60	(-) 0.65
15	23	Water Resources	4700-60.800.0101.2897- Dam and Appurtenant Work	(O) 6.00 (S) 40.00 (R) 5.93	51.93	54.55	(+) 2.62
16			4701-E1.800.0101.2884- Canal and Related Construction Work	(O) 0.00 (R) 28.95	28.95	9.55	(-) 19.40
17	24	Public Works	2217-01.001.0101.1872- Maintenance and Establishment of Prakash Taran Pushkar	(O) 2.90 (S) Token (R) 0.15	3.05	1.68	(-) 1.37
18			3054-01.337.0101.0134- Maintenance and Repairs - Ordinary Repair	(O) 3.42 (R) 23.00	26.42	1.24	(-) 25.18
19			3054-04.337.0102.0134- Maintenance and Repairs - Ordinary Repair	(O) 102.76 (R) 8.00	110.76	35.04	(-) 75.72
20			2059-01.053.6720- Maintenance and Repairs of Office Buildings	(O) 12.00 (S) 0.50 (R) 8.27	20.77	20.73	(-) 0.04
21			2216-05.053.0183- Maintenance of High Grade Government Housing and Non residential Buildings from F Type	(O) 40.00 (R) 35.00	75.00	74.91	(-) 0.09
22			3054-03.337.0103.0134- Maintenance and Repairs - Ordinary Repair	(O) 0.00 (R) 17.00	17.00	16.25	(-) 0.75
23			5054-03.337.1901.6841- Construction of Roads by M.P. Road Development Corporation	(O) 35.75 (S) 250.00 (R) 150.00	435.75	135.75	(-) 300.00
24			5054-04.337.0103.9892- Construction/Upgradation of New Rural Roads and Other District Roads	(O) 200.00 (R) 50.00	250.00	41.59	(-) 208.41

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O:Original S:Supplementary R:Reappropriation/ Surrender	Total Budget	Actual Expenditure	Final Saving (-)/ Excess (+)
25	27	School Education	2202-01.101.0702.5330-Samagra Shiksha Abhiyaan	(O) 320.43 (S) 21.00 (R) 175.21	516.64	500.94	(-) 15.70
26	29	Law and Legislative Affairs	2015-108.9503-Issue of Photo Identity Cards to Voters	(O) 16.37 (R) 18.63	35.00	34.92	(-) 0.08
27	30	Rural Development	4515-800.0420.6084-Chief Minister Rural Road and Infrastructure Scheme	(O) 100.00 (R) 263.18	363.18	0.00	(-) 363.18
28	39	Food, Civil Supplies and Consumer Protection	2408-01.001.1471-District Offices	(O) 64.71 (R) 1.50	66.21	43.57	(-) 22.64
29			2408-01.102.0101.9954-Chief Minister Yuva Annadoot Scheme	(O) 0.00 (R) 7.89	7.89	7.85	(-) 0.04
30			2408-01.102.0102.9954-Chief Minister Yuva Annadoot Scheme	(O) 0.00 (R) 1.95	1.95	1.43	(-) 0.52
31			2408-01.102.0103.9954-Chief Minister Yuva Annadoot Scheme	(O) 0.00 (R) 1.40	1.40	1.19	(-) 0.21
32	40	Panchayat	2515-101.0101.2467-Directorate of Panchayat	(O) 7.95 (R) 10.00	17.95	15.84	(-) 2.11
33			2853-02.198.0101.6299-Transfer to Panchayats of Revenue Received from Minor Minerals of Rural Areas	(O) 538.02 (R) 150.00	688.02	622.89	(-) 65.13
34	43	Sports and Youth Welfare	2204-800.0102.8840-Incentive to Sportsmen	(O) 9.59 (R) 2.34	11.93	11.92	(-) 0.01
35			2204-800.0103.8840-Incentive to Sportsmen	(O) 6.61 (R) 1.24	7.85	7.84	(-) 0.01
36	44	Higher Education	2202-03.104.0101.7043-Honorarium to Guest Scholars	(O) 75.00 (R) 49.90	124.90	124.77	(-) 0.13
37			2202-03.104.0102.7043-Honorarium to Guest Scholars	(O) 32.78 (R) 15.95	48.73	48.60	(-) 0.13
38	45	Public Assets Management	4059-80.051.0101.9848-Public Asset Management District Incentive Scheme	(O) 50.00 (S) 25.00 (R) 3.96	78.96	78.74	(-) 0.22
39	48	Narmada Valley Development	4700-80.800.1401.9838-I.S.P. Kalisindh Micro Lift Irrigation Scheme Phase-2	(O) 222.00 (R) 623.00	845.00	940.00	(+) 95.00
40	52	Medical Education	4210-03.105.0101.1103-Ratlam/Datia/Shivpuri and Satna Medical	(O) 18.99 (R) 19.70	38.69	32.96	(-) 5.73

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O:Original S:Supplementary R:Reappropriation/ Surrender	Total Budget	Actual Expenditure	Final Saving (-)/ Excess (+)
			College (State Assistant)				
41			4210-03.105.0102.9077- Construction of New Medical College (State Assisted)	(O) 11.97 (R) 80.19	92.16	92.06	(-) 0.10
42	55	Women and Child Development	2235-02.102.0707.0658- Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 640.13 (S) 143.35 (R) 719.43	1,502.91	1,579.34	(+) 76.43
43			2235-02.103.0101.1130- Mukhyamantri Ladli Behna Scheme 2023	(O) 4,611.72 (S) 4,448.00 (R) 1,505.64	10,565.36	10,566.36	(+) 1.00
Total					23,096.78	21,291.12	(-) 2,234.62 (+) 428.96

Source: Appropriation Accounts 2023-24

Appendix 3.10
Substantial Surrender 50 per cent and more
(Reference: Paragraph 3.3.6.1; Page 81)

(₹ in crore)

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
1	1	General Administration	2013-102.1922-Discretionary Grant of Ex-Chief Ministers	(O) 1.69	1.16	68.64
2			2015-101.9545-Maintenance of Departmental Assets	(O) 0.50	0.36	72.00
3			2070-800.6910-Establishment of State Information Commission	(O) 12.50	6.54	52.32
4			2070-800.9608-Quality Assurance Council	(O) 15.00	11.25	75.00
5			2250-800.5669-Chief Minister Excellence Award	(O) 2.00	2.00	100.00
6			2015-101.6757-Election Expenditure of Local Bodies	(O) 0.10	0.10	100.00
7			4059-01.051.0101.1341-Reconstruction of Madhya Pradesh Bhawan, New Delhi	(O) 15.00	7.71	51.40
8			405901.051.0101.3689-State Public Service Commission	(O) 4.50	4.50	100.00
9			4059-01.051.6925-Construction of Proposed Madhyanchal Bhawan Building in New Delhi	(O) 14.60	14.60	100.00
10	3	Home	2055-001.9545-Maintenance of Departmental Assets	(O) 75.00	41.88	55.84
11			2055-101.0101.6329-Expenditure on New Recruitment Process	(O) 0.70	0.70	100
12			2055-109.0703.5172-Establishment of Scheduled Caste/Scheduled Tribe Police Station	(O) 37.02	36.75	99.27
13			2055-109.0706.5172-Establishment of Scheduled Caste/Scheduled Tribe Police Station	(O) 37.02	37.02	100.00
14			2055-109.0707.5172-Establishment of Scheduled Caste/Scheduled Tribe Police Station	(O) 67.36	50.49	74.96
15			2055-111.0101.9259-Supervisory Staff (Rail Police West Division)	(O) 2.00	2.00	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
16			2055-115.0701.2643-Modernisation of Police Force	(O) 5.25	4.53	86.29
17			2055-115.0704.2643-Modernisation of Police Force	(O) 3.50	3.02	86.29
18			2055-800.6329-Expenditure on New Recruitment Process	(O) 10.05	7.98	79.40
19			2055-800.8333-Expenditure from Road Safety Fund	(O) 20.00	19.87	99.35
20			2070-114.9545-Maintenance of Departmental Assets	(O) 1.00	0.93	93.00
21			2216-05.053.9545-Maintenance of Departmental Assets	(O) 30.00	16.83	56.10
22			4055-207.0701.2643-Modernisation of Police Force	(O) 9.00	6.02	66.89
23			4055-207.0704.2643-Modernisation of Police Force	(O) 6.00	4.31	71.83
24			4055-207.8333-Expenditure from Road Safety Fund	(O) 20.00	20.00	100.00
25			4055-800.0101.7346-Centralized Police Call Center and Control Room System	(O) 35.00	25.86	73.89
26			4055-800.0703.5172-Establishment of Scheduled Caste/Scheduled Tribe Police Station	(O) 2.91	2.91	100.00
27			4055-800.0706.5172-Establishment of Scheduled Caste/Scheduled Tribe Police Station	(O) 2.91	2.91	100.00
28	6	Finance	2052-091.0101.5652-M.P. Project Development Fund Scheme	(O) 0.75	0.60	80.00
29			2052-091.6357-Strengthening of P.P.P. Cell	(O) 5.30	4.24	80.00
30	7	Commercial Tax	4059-01.051.0101.1267-Construction of Commercial Tax Office Buildings	(O) 15.00	9.97	66.47
31			4059-01.051.0101.7382-District/Deputy Registrar Office Building Construction Work/Extension	(O)1.00 (S) 14.00 15.00	15.00	100.00
32	8	Expenditure on Land Revenue, District	2029-103.0101.5070-Upgradation of Computers and New Technical	(O) 35.00	33.73	96.37

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
		Administration and Disaster Relief	Equipments			
33			2029-103.0101.7167- Upgradation and Modernisation of S.L.T.I. and Training Schools	(O) 1.05	1.05	100.00
34			2245-01.101.6422- Assistance for Drought Related Crop Damage and Other Works	(O) 7.00	7.00	100.00
35			2245-02.101.2018-Relief for Flooding and Excessive Rain Victims	(O) 600.00	333.48	55.58
36			2245-02.122.0989- Re-establishment and Repairs of Damaged Irrigation and Flood Control Works	(O) 50.00	50.00	100.00
37			2245-80.102.6276- Disaster Management Planning	(O) 1,131.21	736.22	65.08
38			2245-80.102.6374- Advertisement and Publicity of Calamity Management	(O) 1.00	1.00	100.00
39			2245-80.102.7667- Capacity Building Under 15th Finance Commission	(O) 267.51	261.55	97.77
40			2245-80.102.7767- Expenditure on Works Related to Prevent Epidemic/Chemical, Biological, Radiological and Nuclear (C.B.R.N.) Calamities	(O) 80.00	80.00	100.00
41			2245-80.800.7021-Relief Assistance on Damage Due to Dew Frosting	(O) 5.78	5.62	97.40
42			2245-80.800.7249-Crop Damage Due to Insect Outbreak	(O) 10.18	10.06	98.82
43			2245-80.800.8030- Assistance for Restoration and Other Works	(O) 6.00	5.97	99.50
44			4058-103.0101.3427- Purchase of Machines and Equipment's for Printing	(O) 6.00	4.98	83.00
45			4070-800.6846-Land Management	(O) 10.00	10.00	100.00
46	13	Farmers Welfare and Agriculture Development	2401-102.0101.9899- Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 217.00	217.00	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
47			2401-102.0102.9899-Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 77.00	77.00	100.00
48			2401-102.0103.9899-Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 56.00	56.00	100.00
49			2401-102.0702.7717-Prime Minister Agriculture Irrigation Scheme	(O) 1.99	1.99	100.00
50			2401-105.0702.1227-Traditional Agricultural Development Scheme	(O) 2.86	2.84	99.30
51			2401-105.0704.1227-Traditional Agricultural Development Scheme	(O) 4.27	4.23	99.06
52			2401-109.0101.9530-Promotional Scheme for Incentivising Organic Farming	(O) 18.60	18.60	100.00
53			2401-109.0101.9531-Operating Scheme for One District One Product	(O) 3.10	3.10	100.00
54			2401-109.0101.9538-Export Incentive Scheme	(O) 6.82	6.82	100.00
55			2401-109.0101.9901-State Agro Forestry Scheme	(O) 10.00	10.00	100.00
56			2401-109.0102.9530-Promotional Scheme for Incentivising Organic Farming	(O) 5.10	5.10	100.00
57			2401-109.0103.9530-Promotional Scheme for Incentivising Organic Farming	(O) 6.30	6.30	100.00
58			2401-109.0103.9531-Operating Scheme for One District One Product	(O) 1.05	1.05	100.00
59			2401-109.0103.9538-Export Incentive Scheme	(O) 2.31	2.31	100.00
60			2401-109.0701.7494-Sub Mission on Seed and Planning Material	(O) 31.85	28.18	88.48
61			2401-109.0701.9920-National Mission on Natural Farming	(O) 7.32	7.32	100.00
62			2401-109.0702.7493-National EGovernance Plan	(O) 0.36 (S) 0.66 1.02	1.02	100.00
63			2401-109.0702.9920-National Mission on Natural Farming	(O) 2.76	2.76	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
64			2401-113.0101.9598-Incentive Scheme for Primary Processing	(O) 12.20	12.20	100.00
65			2401-113.0701.5626-National Agriculture Development Scheme	(O) 27.00	27.00	100.00
66			2401-113.0704.5626-National Agriculture Development Scheme	(O) 18.00	18.00	100.00
67			2401-113.0706.7501-Food and Nutrition Security	(O) 1.28	1.28	100.00
68			2408-01.102.7847-Chief Minister Farmer Crop Earning Aid Scheme	(O) 1,000.00	799.90	79.99
69			2401-001.0119-Subordinate and Specialist Employees (District and Subordinate Level Staff)	(O) 0.35	0.34	97.14
70			4401-800.0101.9576-Infrastructure Development in Agricultural Field	(O) 9.15	9.15	100.00
71			4401-800.0102.9576-Infrastructure Development in Agricultural Field	(O) 3.45	3.45	100.00
72			4401-800.0103.9576-Infrastructure Development in Agricultural Field	(O) 2.40	2.40	100.00
73			2403-001.0101.9545-Maintenance of Departmental Assets	(O) 11.61	6.66	57.36
74	14	Animal Husbandry and Dairying	2403-001.0102.9545-Maintenance of Departmental Assets	(O) 4.73	3.19	67.44
75			2403-001.0103.9545-Maintenance of Departmental Assets	(O) 3.66	2.97	81.15
76			2403-001.0702.7595-National Live Stock Mission	(O) 2.71	2.41	88.93
77			2403-001.0705.7595-National Live Stock Mission	(O) 1.80	1.60	88.89
78			2403-101.0101.1443-Chief Minister's Cooperative Milk Producers Promotion Scheme	(S) 6.20	6.20	100.00
79			2403-101.0101.9612-Chief Minister Animal Husbandry Development Scheme	(O) 91.50 (S) 31.00 122.50	73.51	60.01

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
80			2403-101.0102.1443- Chief Minister's Cooperative Milk Producers Promotion Scheme	(S) 2.20	2.20	100.00
81			2403-101.0102.9612- Chief Minister Animal Husbandry Development Scheme	(O) 34.50 (S) 11.00 45.50	33.33	73.25
82			2403-101.0103.1443- Chief Minister's Cooperative Milk Producers Promotion Scheme	(S) 1.60	1.60	100.00
83			2403-101.0103.9612- Chief Minister Animal Husbandry Development Scheme	(O) 24.00 (S) 8.00 32.00	27.02	84.44
84			2403-101.0701.0752- P.P.R. Disease Control	(O) 0.67	0.67	100.00
85			2403-101.0702.0752- P.P.R. Disease Control	(O) 0.58	0.58	100.00
86			2403-101.0704.0752- P.P.R. Disease Control	(O) 0.68	0.68	100.00
87			2403-101.0706.1458- Systematic Control of Important Animal Disease	(O) 2.11	1.19	56.40
88			2403-107.0701.7595- National Live Stock Mission	(O) 11.60	8.80	75.86
89			2403-107.0704.7595- National Live Stock Mission	(O) 7.73	5.86	75.81
90			2403-001.4297- Directorate Level	(O) 0.14	0.12	85.71
91			4403-102.0101.7153- Fostering of Cows and Animals	(S) 3.10	3.10	100.00
92			4403-102.0102.7153- Fostering of Cows and Animals	(S) 1.10	1.10	100.00
93			4403-800.0101.7482-Cow Shelter Research and Production Center	(O) 5.05	3.72	73.66
94	17	Co-Operation	2425-001.0101.9545- Maintenance of Departmental Assets	(O) 0.92	0.73	79.35
95			4425-107.0101.6684- Share Capital Assistance to New Co-operative Societies	(O) 0.50	0.45	90.00
96	20	Public Health Engineering	2215-01.101.0102.0545- Establishment and Maintenance of State Water Supply Houses	(O) 5.29	4.19	79.21
97	23	Water Resources	4701-80.001.0101.2304- Direction and Administration	(O) 7.00	7.00	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
98	26	Culture	2205-102.0101.6042-Establishment Expenditure of Ravindra Bhawan	(O) 6.00	3.48	58.00
99			2205-102.0101.6368-Maintenance Grant of Non-Government Institutions	(O) 2.00	1.52	76.00
100			2205-102.0101.9904-AID to Construction of Hindi Bhawan	(O) 5.00	3.00	60.00
101			2205-800.9571-Rampath Gaman Zone Development Yojna	(O) 9.00	9.00	100.00
102			4202-04.106.0101.1123-Upgrading and Development Work of Museums	(O) 5.00	5.00	100.00
103			4202-04.800.0101.5685-Raja Man singh Tomar Music and Arts University	(O) 5.00	2.60	52.00
104			4202-04.800.9571-Rampath Gaman Zone Development Yojna	(O) 14.00	14.00	100.00
105			2202-01.001.0102.9560-Art Enriched Education-Anugunj	(O) 1.77	1.77	100.00
106	27	School Education	2202-01.001.0103.9560-Art Enriched Education-Anugunj	(O) 1.23	1.23	100.00
107			2202-01.101.0101.0729-Scout Guide Activities	(O) 1.00	1.00	100.00
108			2202-01.101.0101.7661-Prakhar Scheme for Special Talented Students	(O) 2.44	2.44	100.00
109			2202-01.101.0102.4396-Establishment of Government Primary Schools	(O) 109.39	55.03	50.31
110			2202-01.102.0701.6344-Quality Education and Infrastructural Development in Madarsas	(O) 14.66	14.66	100.00
111			2202-01.102.0704.6344-Quality Education and Infrastructural Development in Madarsas	(O) 9.77	9.77	100.00
112			2202-02.101.0702.1121-P.M. Shree	(O) 8.80	8.80	100.00
113			2202-02.101.0703.1121-P.M. Shree	(O) 6.12	6.12	100.00
114			2202-02.101.0705.1121-P.M. Shree	(O) 5.87	5.87	100.00
115			2202-02.109.0101.7912-Maintenance and Upgradation of Rural	(O) 96.38	74.58	77.38

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
			Schools and Other Works from Education Cess			
116			2202-02.109.0102.7912-Maintenance and Upgradation of Rural Schools and Other Works from Education Cess	(O) 36.34	27.96	76.94
117			2202-02.109.0102.7912-Maintenance and Upgradation of Rural Schools and Other Works from Education Cess	(O) 25.28	18.90	74.76
118			2202-03.103.0703.1121-P.M. Shree	(O) 4.26	4.26	100.00
119			2202-03.103.0705.1121-P.M. Shree	(O) 4.08	4.08	100.00
120			2202-03.103.0706.1121-P.M. Shree	(O) 2.84	2.84	100.00
121			2202-80.107.0101.7127-Scholarship to Girls Under Beti Bachao Yojana	(O) 1.00	1.00	100.00
122			4202-01.202.0101.6970-Construction and Expansion of Government School/Hostel/Library/Indoor Sports Buildings	(O) 76.78	61.66	80.31
123			4202-01.202.0102.6970-Construction and Expansion of Government School/Hostel/Library/Indoor Sports Buildings	(O) 28.95	23.16	80.00
124			4202-01.202.1901.6970-Construction and Expansion of Government School/Hostel/Library/Indoor Sport Buildings	(O) 76.78	49.48	64.44
125			4202-01.202.1902.6970-Construction and Expansion of Government School/Hostel/Library/Indoor Sports Buildings	(O) 28.95	22.37	77.27
126	28	State Legislature	2011-02.103.8808-Works Related to Information Technology	(O) 1.40	0.84	60.00
127	29	Law and Legislative Affairs	2014-102.0101.9545-Maintenance of Departmental Assets	(O) 16.00	13.30	83.13

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
128			2014-102.9545-Maintenance of Departmental Assets	(O) 4.00	2.25	56.25
129			2014-103.0701.9634-Establishment of Fast Track Courts Under POCSO Act	(O) 37.76	21.98	58.21
130			2014-103.0704.9634-Establishment of Fast Track Courts Under POCSO Act	(O) 25.17	14.66	58.24
131			2216-05.053.0101.9545-Maintenance of Department Assets	(O) 4.00	2.82	70.50
132			2225-01.800.0703.5171-Establishment of Special Court	(O) 31.06	30.62	98.58
133			2225-01.800.0706.5171-Establishment of Special Court	(O) 30.92	25.88	83.70
134			2225-01.800.0707.5171-Establishment of Special Court	(O) 58.01	36.27	62.52
135			2015-106.4006-Charges of Election to the State Legislative	(O) 0.20	0.20	100.00
136			2216-05.053.0101.9545-Maintenance of Departmental Assets	(O) 4.00	2.69	67.25
137			4059-01.051.0101.1489-Construction of A.D.R. Centres	(O) 7.50	5.70	76.00
138			4059-01.051.0101.9073-Construction and Upgradation of Advocate General Office Building	(O) 1.00	1.00	100.00
139			4059-01.051.0101.9074-Construction of High Court Building and Residential Campus	(O) 10.00	5.98	59.80
140	30	Rural Development	2215-02.001.0101.5565-State Water Cleanliness Mission	(O) 1.24	1.24	100.00
141			2215-02.001.0102.5565-State Water Cleanliness Mission	(O) 0.43	0.43	100.00
142			2216-03.198.0101.1134-Mukhyamantri Jan Aawas Scheme	(O) 61.00	61.00	100.00
143			2216-03.198.0101.9610-Chief Minister Antyodaya Housing Scheme	(O) 3.05	3.05	100.00
144			2216-03.198.0102.1134-Mukhyamantri Jan Aawas Scheme	(O) 23.00	23.00	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
145			2216-03.198.0102.9610- Chief Minister Antyodaya Housing Scheme	(O) 1.15	1.15	100.00
146			2216-03.198.0103.1134- Mukhyamantri jan Aawas Scheme	(O) 16.00	16.00	100.00
147			2216-03.198.0103.9610- Chief Minister Antyodaya Housing Scheme	(O) 0.80	0.80	100.00
148			2216-03.198.0701.5198- Prime Minister Housing Scheme	(O) 2,430.00	1,473.67	60.64
149			2216-03.198.0702.5198- Prime Minister Housing Scheme	(O) 1,174.80	721.43	61.41
150			2216-03.198.0703.5198- Prime Minister Housing Scheme	(O) 1,195.20	743.74	62.23
151			2216-03.198.0704.5198- Prime Minister Housing Scheme	(O) 1,620.00	970.02	59.88
152			2216-03.198.0705.5198- Prime Minister Housing Scheme	(O) 783.20	476.26	60.81
153			2216-03.198.0706.5198- Prime Minister Housing Scheme	(O) 796.80	492.56	61.82
154			2505-01.198.0801.9566- Social Audit Scheme	(S) 48.00	29.45	61.35
155			2515-001.0102.9545- Maintenance of Departmental Assets	(O) 1.35	0.79	58.52
156			2515-800.0102.1208- Rural Engineering Service	(O) 22.43	12.85	57.29
157	31	Planning, Economics and Statistics	3451-101.0101.7613- Monitoring, Advisory Services, Innovation and Evaluation of Projects Implemented in State	(O) 7.52	3.87	51.46
158	33	Tribal Affairs	2225-01.001.0101.9545- Maintenance of Departmental Assets	(O) 143.94	133.63	92.84
159			2225-01.001.0102.9545- Maintenance of Departmental Assets	(O) 5.00	5.00	100.00
160			2225-01.800.0102.9545- Maintenance of Departmental Assets	(O) 1.00	0.99	99.00
161			2225-02.102.0102.2321- Leadership Development and Bharat Darshan	(O) 1.12	1.12	100.00
162			2225-02.102.0102.4719- Scheme for Assistance to Scheduled Tribes/Scheduled Castes	(O) 0.50	0.48	96.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
163			2225-02.102.0102.8808-Works Related to Information Technology	(O) 5.10	3.19	62.55
164			2225-02.102.0802.6500-Development of Special Backward Tribes	(O) 100.00	100.00	100.00
165			2225-02.190.0102.7660-Event Planning and Management	(O) 0.50	0.50	100.00
166			2225-02.190.0102.9855-Vanya Publication	(O) 5.50	3.03	55.09
167			2225-02.277.0102.0978-Sports Complex	(O) 25.00	12.54	50.16
168			2225-02.277.0102.9545-Maintenance of Departmental Assets	(O) 3.03	3.03	100.00
169			2225-02.277.0102.9846-Scout Guide	(O) 0.65	0.49	75.38
170			2225-02.277.0422.9516-C.M. Rise	(O) 11.69	6.82	58.34
171			2225-02.277.0702.6175-Scholarship for Class 9th and 10th	(O) 93.75	93.75	100.00
172			2225-02.277.0705.6175-Scholarship for Class 9th and 10th	(O) 31.25	31.25	100.00
173			2225-02.277.1702.9516-C.M. Rise	(O) 12.12	8.56	70.63
174			2225-02.277.1702.9545-Maintenance of Departmental Assets	(O) 3.03	3.03	100.00
175			2225-02.800.0602.5211-Local Development Program Under I.T.D.P./Mada Pocket/Cluster	(O) 79.00	78.00	98.73
176			4225-02.277.0102.6502-College Hostel	(O) 10.00	5.51	55.10
177			4225-02.800.0102.3728-Promotion, Research, Training and Development of Tribal Culture (State Assisted)	(S) 2.50	2.50	100.00
178			4225-02.800.0602.5211-Local Development Program Under I.T.D.P./Mada Pocket/Cluster	(O) 180.00	97.90	54.39
179			4225-02.800.0802.3728-Promotion, Research, Training and Development of Tribal Culture (State Assisted)	(O) 9.00	7.57	84.11

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
180	36	Transport	2041-001.0101.9545-Maintenance of Departmental Assets	(O) 0.50	0.50	100.00
181			2041-001.3561-Headquarters Establishment	(O) 27.56	19.79	71.81
182			3055-004.9845-Implementation of Rural Transport Policy	(O) 2.00	2.00	100.00
183			2041-101.4280-District Establishment	(O) 0.25	0.17	68.00
184			4059-80.201.0101.7311-Construction of Office Buildings	(O) 10.00	7.22	72.20
185	42	Bhopal Gas Tragedy Relief and Rehabilitation	4210-01.110.0101.0775-Health Services Gas Relief	(O) 10.00	8.11	81.10
186	43	Sports and Youth Welfare	4202-01.800.0101.7265-Olympic 2024	(O) 1.92	1.22	63.54
187			4202-03.003.0101.7662-Khelo India M.P.	(O) 203.13	130.00	64.00
188			4202-03.003.0102.7662-Khelo India M.P.	(O) 76.59	39.68	51.81
189			4202-03.003.0103.7662-Khelo India M.P.	(O) 53.28	53.06	99.59
190	44	Higher Education	2202-03.103.0101.5765-Upgradation of Laboratory	(O) 12.20	12.20	100.00
191			2202-03.103.0101.9545-Maintenance of Departmental Assets	(O) 13.50	11.00	81.48
192			2202-03.103.0101.9574-Virtual Teaching System in Government Colleges	(O) 1.90	1.90	100.00
193			2202-03.103.0102.6916-Gaon ki Beti Yojana	(O) 20.00	13.10	65.50
194			2202-03.103.0102.9574-Virtual Teaching System in Government Colleges	(O) 1.80	1.80	100.00
195			2202-03.103.0103.5765-Upgradation of Laboratory	(O) 3.20	3.20	100.00
196			2202-03.103.0103.9574-Virtual Teaching System in Government Colleges	(O) 1.30	1.30	100.00
197			2202-03.104.0102.3444-Nutritional Grants to Non-Official Aided Colleges	(O) 50.00	46.29	92.58
198			2202-03.103.0101.0798-Arts, Science and Commerce Colleges	(O) 0.35	0.35	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
199			4202-01.203.0101.6938-Block Grant to Atal Bihari Vajpayee Hindi University, Bhopal	(O) 4.47	4.47	100.00
200			4202-01.203.0701.7600-Implementation of National Higher Education Campaign Scheme	(O) 37.53	26.33	70.16
201			4202-01.203.0704.7600-Implementation of National Higher Education Campaign Scheme	(O) 20.94	13.47	64.33
202			4202-01.203.0705.7600-Implementation of National Higher Education Campaign Scheme	(O) 8.65	6.20	71.68
203			4202-01.203.1202.7464-Improvement in MP Higher Education	(O) 76.82	49.01	63.80
204			4202-01.203.1203.7464-Improvement in MP Higher Education	(O) 53.44	37.63	70.42
205	46	Science and Technology	3425-60.004.0101.1090-Delivery and Management of Cloud Services	(O) 3.05	3.05	100.00
206			3425-60.004.0102.1090-Delivery and Management of Cloud Services	(O) 1.15	1.15	100.00
207			3425-60.004.0103.1090-Delivery and Management of Cloud Services	(O) 0.80	0.80	100.00
208			5425-600.0101.7615-Establishment of Electronic Manufacturing Cluster in State	(O) 12.20	12.20	100.00
209			5425-600.0102.7615-Establishment of Electronic Manufacturing Cluster in State	(O) 4.60	4.60	100.00
210			5425-600.0103.7615-Establishment of Electronic Manufacturing Cluster in State	(O) 3.20	3.20	100.00
211	47	Technical Education, Skill Development and Employment	2203-112.0101.9545-Maintenance of Departmental Assets	(O) 6.05	4.27	70.58
212			2203-112.0102.5400-Fulfillment of Deficiencies as per the Criteria of All India Council of Technical Education	(O) 1.15	1.13	98.26
213			2203-112.0102.9545-Maintenance of	(O) 1.80	1.21	67.22

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
			Departmental Assets			
214			2203-112.0103.5400- Fulfillment of Defeciencies as per the Criteria of All India Council of Technical Education	(O) 0.80	0.77	96.25
215			2230-02.101.0101.0724- Upgradation and Modernisation of Employment Offices on the basis of Public Partnership	(O) 3.00	2.15	71.67
216			2230-02.101.0801.0644- Interlinking of Employment Exchanges	(O) 2.00	1.60	80.00
217			2230-03.003.0101.1868- Board of Technical Education (MAPCET)	(O) 3.51	2.81	80.06
218			2230-03.003.0701.2327- Sankalp Project	(O) 6.46	5.17	80.03
219			2230-03.003.0704.2327- Sankalp Project	(O) 4.00	3.20	80.00
220			2230-03.003.1201.0741- A.D.B. Project (Skill Development)	(O) 41.50	23.99	57.81
221			2230-03.003.1202.0741- A.D.B. Project (Skill Development)	(O) 12.85	9.80	76.25
222			2230-03.101.0101.9545- Maintenance of Departmental Assets	(O) 1.20	0.96	80.00
223			2230-03.101.0102.9545- Maintenance of Departmental Assets	(O) 1.15	0.92	80.00
224			2230-03.101.0801.5392- Strive Scheme	(O) 10.00	8.00	80.00
225			2230-03.101.0801.7490- Prime Minister Skill Development Scheme	(O) 43.00	34.40	80.00
226			2230-03.101.0802.7490- Prime Minister Skill Development Scheme	(O) 13.54	10.83	79.99
227			2230-03.101.0803.7490- Prime Minister Skill Development Scheme	(O) 13.86	11.09	80.01
228			4202-02.104.0701.1232- Upgradation of I.T.I. as Model I.T.I.	(O) 1.28	1.28	100.00
229			4202-02.104.0704.1232- Upgradation of I.T.I. as Model I.T.I.	(O) 0.55	0.55	100.00
230			4202-03.003.0704.1232- Upgradation of I.T.I. as Model I.T.I.	(O) 0.61	0.61	100.00
231			4202-03.003.1203.0741- A.D.B. Project (Skill Development)	(O) 65.26	58.90	90.25

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
232	48	Narmada Valley Development	4700-51.001.0101.2428-Executive Establishment (Unit I and Unit II)	(O) 42.68	22.32	52.30
233			4700-51.001.0101.3296-Expenditure for Establishment of Circle Office and Three Subordinate Divisions	(O) 8.62	7.06	81.90
234			4701-45.001.1902.5152-Halone Project	(O) 1.00	0.93	93.00
235	49	Scheduled Caste Welfare	2225-01.190.0103.9606-Employment Oriented Financial Assistance for Scheduled Castes	(O) 40.00	27.32	68.30
236			2225-01.196.0103.8844-Incentive Scheme for Education to Girls [Class 11th]	(O) 22.73	14.67	64.54
237			2225-01.196.0703.0327-Scholarships for Children of People Engaged in Unclean Occupations	(O) 2.57	2.57	100.00
238			2225-01.196.0703.5133-Miscellaneous Scholarships	(O) 63.00	62.54	99.27
239			2225-01.196.0706.0327-Scholarships for Children of People Engaged in Unclean Occupations	(O) 1.71	1.71	100.00
240			2225-01.277.0703.7764-Post Matric Scholarships (Colleges and Others)	(O) 375.00	375.00	100.00
241			2225-01.793.0603.2040-Shavitri Bai Phule Self Assistance	(O) 8.20	8.20	100.00
242			2225-01.793.0703.9550-Civil Right Protection Cell	(O) 0.61	0.61	100.00
243			2225-01.793.0706.9550-Civil Right Protection Cell	(O) 0.42	0.42	100.00
244			2225-01.793.0803.1213-Prime Minister Model Village Scheme	(O) 128.75	128.75	100.00
245			4225-01.277.0103.8829-Establishment of Government Gyanoday Schools	(O) 40.00	34.12	85.30
246			4225-01.800.0103.6101-Sant Ravidas Monument Construction	(O) 5.00 (S) 8.00 13.00	12.93	99.46
247			4225-01.800.0603.4722-Development of Scheduled Caste/Scheduled Tribes Colonies	(O) 30.00	30.00	100.00
248			4225-01.800.0803.5635-Babu Jagjivan Ram Hostel Scheme	(O) 16.00	16.00	100.00

Sl. No.	Grant No.	Nomenclature	Heads of Accounts	Budget (O+S)	Amount Surrendered	Surrender (in per cent)
249	55	Women and Child Development	4235-02.102.0102.5360-Construction of Building for Anganwadi Centers	(O) 22.10	11.81	53.44
250			4235-02.102.0701.0658-Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 6.00 (S) 97.02 103.02	97.02	94.18
251			4235-02.102.0704.0658-Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 4.00 (S) 64.68 68.68	64.68	94.18
252			4235-02.102.1501.7449-Construction of Buildings of Sector Level Office and Training Centers	(O) 13.52	13.52	100.00
253			4235-02.103.0801.1327-One Stop Center (Mission Shakti Sambal)	(O) 1.92	1.92	100.00
254			4235-02.800.0701.5608-Construction of Women Rest House	(O) 1.80	1.80	100.00
255			4235-02.800.0701.6103-Integrated Child Protection Scheme (ICPS) (Mission Vatsalya)	(O) 12.00	10.33	86.08
256			4235-02.800.0704.5608-Construction of Women Rest House	(O) 1.20	1.20	100.00
Total				16,185.34	11,302.96	69.83

Source: Appropriation Accounts 2023-24

Appendix 3.11
Anticipated Savings not Surrendered
(Reference: Paragraph 3.3.6.2; Page 82)

(₹ in crore)

Sl. No.	Grant No.	Nomenclature	RV/CV/CC/RC	Savings	Total Surrendered	Savings not Surrendered
1	Ch-I	Charged Appropriation-Public Debt.	CC	2,915.27	5.15	2,910.12
2	Ch-II	Charged Appropriation-Interest Payments and Servicing of Debt.	RC	1,483.39	1.67	1,481.72
3	1	General Administration	RV	191.32	170.73	20.59
4	1	General Administration	RC	26.12	13.02	13.10
5	1	General Administration	CV	32.35	31.72	0.63
6	2	Aviation	RV	12.99	0.00	12.99
7	2	Aviation	CV	189.76	0.00	189.76
8	2	Aviation	CC	18.28	0.00	18.28
9	3	Home	RV	1,287.34	1,156.86	130.48
10	3	Home	CV	86.94	75.37	11.57
11	4	Environment	RV	17.46	0.00	17.46
12	5	Jail	RV	55.65	0.00	55.65
13	5	Jail	CV	45.05	0.00	45.05
14	6	Finance	RV	2,637.32	20.77	2,616.55
15	6	Finance	RC	1,086.45	0.03	1,086.42
16	6	Finance	CV	401.35	0.01	401.34
17	6	Finance	CC	2.00	0.00	2.00
18	7	Commercial Tax	RV	198.51	90.79	107.72
19	7	Commercial Tax	CV	29.97	24.97	5.00
20	8	Expenditure on Land Revenue, District Administration and Disaster Relief	RV	3,097.29	2,256.96	840.33
21	8	Expenditure on Land Revenue, District Administration and Disaster Relief	RC	2.81	0.02	2.79
22	8	Expenditure on Land Revenue, District Administration and Disaster Relief	CV	45.88	14.99	30.89
23	9	New and Renewable Energy	RV	50.88	0.00	50.88
24	10	Forest	RV	465.12	5.47	459.65
25	10	Forest	CV	30.38	0.00	30.38
26	11	Industrial Policy and Investment Promotion	RV	16.94	16.91	0.03
27	12	Energy	RV	186.67	0.00	186.67
28	12	Energy	CV	20,482.47	0.00	20,482.47
29	13	Farmers Welfare and Agriculture Development	RV	3,348.34	3,348.34	0.00
30	13	Farmers Welfare and Agriculture Development	CV	15.00	15.00	0.00
31	14	Animal Husbandry and Dairying	RV	447.73	447.71	0.02
32	14	Animal Husbandry and Dairying	CV	13.00	13.00	0.00
33	15	Nomadic and Semi-Nomadic Tribes Welfare	RV	14.32	0.00	14.32
34	15	Nomadic and Semi-Nomadic Tribes Department	CV	3.07	0.00	3.07
35	16	Fisherman Welfare and Fisheries Development	RV	103.97	12.47	91.50
36	17	Co-operation	RV	118.25	87.10	31.15

Sl. No.	Grant No.	Nomenclature	RV/CV/ CC/RC	Savings	Total Surrendered	Savings not Surrendered
37	17	Co-operation	CV	500.45	0.45	500.00
38	18	Labour	RV	307.00	20.94	286.06
39	19	Public Health and Family Welfare	RV	1,458.13	0.00	1,458.13
40	19	Public Health and Family Welfare	CV	52.56	0.00	52.56
41	20	Public Health Engineering	RV	201.80	144.68	57.12
42	20	Public Health Engineering	RC	1.11	1.02	0.09
43	20	Public Health Engineering	CV	1,239.39	2.19	1,237.20
44	21	Public Service Management	RV	15.79	0.00	15.79
45	22	Urban Development and Housing	RV	1,930.83	20.00	1,910.83
46	22	Urban Development and Housing	RC	1.19	0.00	1.19
47	22	Urban Development and Housing	CV	97.33	0.06	97.27
48	22	Urban Development and Housing	CC	240.00	0.00	240.00
49	23	Water Resources	RV	372.08	0.00	372.08
50	23	Water Resources	CV	216.36	99.25	117.11
51	23	Water Resources	CC	9.86	9.86	0.00
52	24	Public Works	RV	364.09	0.00	364.09
53	24	Public Works	RC	8.02	0.00	8.02
54	24	Public Works	CV	533.81	1.75	532.06
55	24	Public Works	CC	22.46	0.00	22.46
56	25	Mineral Resources	RV	16.93	13.59	3.34
57	25	Mineral Resources	RC	7.14	7.14	0.00
58	26	Culture	RV	87.02	87.01	0.00
59	26	Culture	CV	200.46	199.46	1.01
60	27	School Education	RV	2,093.23	2,091.26	1.97
61	27	School Education	CV	423.39	422.94	0.45
62	28	State Legislature	RV	17.93	16.61	1.32
63	29	Law and Legislative Affairs	RV	465.19	449.40	15.79
64	29	Law and Legislative Affairs	RC	48.69	41.28	7.41
65	29	Law and Legislative Affairs	CV	13.52	13.52	0.00
66	30	Rural Development	RV	6,000.15	5,899.36	100.79
67	30	Rural Development	CV	763.07	399.89	363.18
68	31	Planning, Economics and Statistics	RV	38.53	7.56	30.97
69	31	Planning, Economics and Statistics	CV	18.37	0.00	18.37
70	32	Public Relations	RV	28.79	0.00	28.79
71	32	Public Relations	CV	2.21	0.00	2.21
72	33	Tribal Affairs	RV	1,777.60	1,776.38	1.22
73	33	Tribal Affairs	CV	274.11	212.29	61.82
74	34	Social Justice and Disabled Person Welfare	RV	110.67	0.00	110.67
75	34	Social Justice and Disabled Person Welfare	CV	100.00	0.00	100.00
76	35	Micro, Small and Medium Enterprises	RV	106.32	75.16	31.16
77	35	Micro, Small and Medium Enterprises	CV	15.00	0.00	15.00
78	36	Transport	RV	65.08	64.51	0.57
79	36	Transport	CV	7.22	7.22	0.00
80	37	Tourism	RV	43.95	43.95	0.00
81	37	Tourism	CV	7.51	7.51	0.00
82	38	Ayush	RV	102.52	84.44	18.08
83	38	Ayush	CV	5.47	0.00	5.47

Sl. No.	Grant No.	Nomenclature	RV/CV/ CC/RC	Savings	Total Surrendered	Savings not Surrendered
84	39	Food, Civil Supplies and Consumer Protection	RV	218.94	8.42	210.52
85	39	Food, Civil Supplies and Consumer Protection	CV	42.26	1.55	40.71
86	40	Panchayat	RV	2,181.18	0.00	2,181.18
87	42	Bhopal Gas Tragedy Relief and Rehabilitation	RV	14.16	14.15	0.01
88	42	Bhopal Gas Tragedy Relief and Rehabilitation	CV	8.16	8.16	0.00
89	43	Sports and Youth Welfare	RV	34.53	21.08	13.45
90	43	Sports and Youth Welfare	CV	250.01	250.01	0.00
91	44	Higher Education	RV	791.08	774.12	16.96
92	44	Higher Education	CV	228.53	222.18	6.35
93	45	Public Assets Management	RV	47.68	0.00	47.68
94	45	Public Assets Management	CV	24.04	0.00	24.04
95	46	Science and Technology	RV	26.83	26.83	0.00
96	46	Science and Technology	CV	88.95	22.04	66.91
97	47	Technical Education, Skill Development and Employment	RV	943.22	261.58	681.64
98	47	Technical Education, Skill Development and Employment	CV	230.50	176.39	54.11
99	48	Narmada Valley Development	RV	9.66	9.66	0.00
100	48	Narmada Valley Development	CV	235.63	233.17	2.46
101	49	Scheduled Caste Welfare	RV	833.82	833.81	0.01
102	49	Scheduled Caste Welfare	CV	113.23	113.23	0.00
103	50	Horticulture and Food Processing	RV	178.83	0.00	178.83
104	50	Horticulture and Food Processing	CV	1.00	0.00	1.00
105	51	Religious Trusts and Endowments	RV	34.91	0.00	34.91
106	52	Medical Education	RV	190.36	0.00	190.36
107	52	Medical Education	CV	198.80	0.00	198.80
108	53	Minority Welfare	RV	4.87	0.00	4.87
109	53	Minority Welfare	CV	139.16	0.00	139.16
110	54	Backward Classes Welfare	RV	346.20	0.00	346.20
111	55	Women and Child Development	RV	649.48	648.84	0.64
112	55	Women and Child Development	CV	232.44	232.44	0.00
113	56	Cottage and Rural Industry	RV	46.45	0.00	46.45
114	57	Happiness	RV	2.13	0.00	2.13
Total				67,918.98	23,887.37	44,031.61

Source: Appropriation Accounts 2023-24

Appendix 3.12
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 3.3.6.2; Page 82)

(₹ in crore)				
Sl. No.	Grant No.	Nomenclature	RV/CV/CC/RC	Savings
1	2	Aviation	RV	12.99
2	2	Aviation	CV	189.76
3	2	Aviation	CC	18.28
4	4	Environment	RV	17.46
5	5	Jail	RV	55.65
6	5	Jail	CV	45.05
7	6	Finance	CC	2.00
8	9	New and Renewable Energy	RV	50.88
9	10	Forest	CV	30.38
10	12	Energy	RV	186.67
11	12	Energy	CV	20,482.47
12	15	Nomadic and Semi-Nomadic Tribes Welfare	RV	14.32
13	15	Nomadic and Semi-Nomadic Tribes Department	CV	3.07
14	19	Public Health and Family Welfare	RV	1,458.13
15	19	Public Health and Family Welfare	CV	52.56
16	21	Public Service Management	RV	15.79
17	22	Urban Development and Housing	RC	1.19
18	22	Urban Development and Housing	CC	240.00
19	23	Water Resources	RV	372.08
20	24	Public Works	RV	364.09
21	24	Public Works	RC	8.02
22	24	Public Works	CC	22.46
23	31	Planning, Economics and Statistics	CV	18.37
24	32	Public Relations	RV	28.79
25	32	Public Relations	CV	2.21
26	34	Social Justice and Disabled Person Welfare	RV	110.67
27	34	Social Justice and Disabled Person Welfare	CV	100.00
28	35	Micro, Small and Medium Enterprises	CV	15.00
29	38	Ayush	CV	5.47
30	40	Panchayat	RV	2,181.18
31	45	Public Assets Management	RV	47.68
32	45	Public Assets Management	CV	24.04
33	50	Horticulture and Food Processing	RV	178.83
34	50	Horticulture and Food Processing	CV	1.00
35	51	Religious Trusts and Endowments	RV	34.91
36	52	Medical Education	RV	190.36
37	52	Medical Education	CV	198.80
38	53	Minority Welfare	RV	4.87
39	53	Minority Welfare	CV	139.16
40	54	Backward Classes Welfare	RV	346.20
41	56	Cottage and Rural Industry	RV	46.45
42	57	Happiness	RV	2.13
Total				27,319.42

Source: Appropriation Accounts 2023-24

Appendix 3.13 (A)
Surrender orders not accepted by Accountant General
(Reference: Paragraph 3.3.6.4; Page 83)

(₹ in crore)

Sl. No.	Number of Sanctions	Grant/Appropriation No.	Amount	Particulars of Irregularities
1	8	1, 5, 8, 10, 31, 50, 52, 57	10,838.30	Sanction issued after closing of the Financial Year i.e. 31 March 2024
2	4	3, 19, 24, 39	1,619.64	Delayed receipt of sanction in Accountant General (A&E) office after the due date i.e. 15 May 2024
3	2	3, 21	11.00	Non-receipt of complete details in the sanction orders.
Total			12,468.94	

Source: Information furnished by O/o the AG, (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.13 (B)
Re-appropriation orders not accepted by Accountant General
(Reference: Paragraph 3.3.6.4; Page 83)

(₹ in crore)

Sl. No.	Number of Sanctions	Grant/Appropriation No.	Amount	Particulars of Irregularities
1	5	18	2.71	Delayed receipt of sanction in Accountant General (A&E) office after the due date i.e. 15 May 2024
Total			2.71	

Source: Information furnished by O/o the AG, (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.14
Schemes in which total provision of ₹10 crore and above remained unutilised
 (Reference: Paragraph 3.3.6.5; Page 83)

(₹ in crore)

Sl. No.	GNCD	MHCD	SMCD	MICD	GHCD	SHCD	DHCD	V/C	Total Budget	Expen-diture	Savings
1	CH-I	6003		101		0716	66	C	100.00	0.00	100.00
2	CH-I	6003		110		0637	66	C	1,643.92	0.00	1,643.92
3	CH-I	6003		110		0779	66	C	2,000.00	0.00	2,000.00
4	CH-II	2049	01	101		1365	52	C	111.90	0.00	111.90
5	CH-II	2049	01	101		1367	52	C	149.20	0.00	149.20
6	CH-II	2049	01	101		1368	52	C	37.20	0.00	37.20
7	CH-II	2049	01	101		1371	52	C	149.60	0.00	149.60
8	CH-II	2049	01	101		1372	52	C	149.00	0.00	149.00
9	CH-II	2049	01	101		1374	52	C	74.60	0.00	74.60
10	CH-II	2049	01	200		6973	52	C	10.00	0.00	10.00
11	CH-II	2049	60	701		0716	52	C	300.00	0.00	300.00
12	1	2051		102		3689	74	C	33.52	0.00	33.52
13	2	5053	02	102	0101	3115	62	C	10.00	0.00	10.00
14	2	5053	80	800	0101	6592	23	V	150.00	0.00	150.00
15	3	4070		003	0101	2710	63	V	10.00	0.00	10.00
16	6	2048		101		1086	73	C	1,000.00	0.00	1,000.00
17	6	2054		095		5329	51	V	1,471.42	0.00	1,471.42
18	6	2054		095		5329	53	C	100.00	0.00	100.00
19	6	2070		800	0101	0224	51	V	10.00	0.00	10.00
20	6	4070		800		8808	27	V	23.00	0.00	23.00
21	6	4070		800		8808	27	V	19.47	0.00	19.47
22	6	6075		800		6788	66	V	10.00	0.00	10.00
23	8	2053		093		8808	31	V	41.29	0.00	41.29
24	9	2810		102	0410	0718	44	V	14.00	0.00	14.00
25	9	2810		102	0412	0718	44	V	15.00	0.00	15.00
26	9	2810		102	0413	0718	44	V	10.00	0.00	10.00
27	10	2406	01	101	0430	7882	12	V	11.20	0.00	11.20
28	10	2406	01	101	0430	7882	51	V	10.00	0.00	10.00
29	12	2801	80	101	0101	7837	44	V	1,692.05	0.00	1,692.05
30	12	2801	80	101	0102	7837	44	V	795.00	0.00	795.00
31	12	2801	80	101	0103	7837	44	V	512.95	0.00	512.95
32	12	4801	05	190	0101	2051	65	V	13,365.00	0.00	13,365.00
33	12	4801	05	190	0101	7837	64	V	2,273.35	0.00	2,273.35
34	12	4801	05	190	0102	7837	64	V	975.64	0.00	975.64
35	12	4801	05	190	0103	7837	64	V	686.02	0.00	686.02
36	12	4801	05	190	0410	7900	65	V	150.00	0.00	150.00
37	12	4801	05	190	0410	9654	65	V	10.00	0.00	10.00
38	12	4801	05	190	0705	9542	67	V	33.50	0.00	33.50
39	12	4801	05	190	0706	9542	67	V	24.36	0.00	24.36
40	12	4801	05	190	1201	0700	65	V	10.00	0.00	10.00
41	12	4801	05	190	1901	9542	67	V	600.00	0.00	600.00
42	12	4801	05	190	1902	9542	67	V	290.00	0.00	290.00
43	12	4801	05	190	1903	9542	67	V	200.00	0.00	200.00
44	12	6801		190	0101	5336	65	V	30.00	0.00	30.00
45	12	6801		190	0101	7900	67	V	250.00	0.00	250.00
46	12	6801		190	0102	7900	67	V	80.00	0.00	80.00
47	12	6801		190	0103	7900	67	V	85.00	0.00	85.00
48	12	6801		205	1201	9655	67	V	40.00	0.00	40.00
49	19	4210	01	110	0701	9923	63	V	31.84	0.00	31.84
50	19	4210	01	110	0702	9923	63	V	12.00	0.00	12.00
51	19	4210	01	110	0704	9923	63	V	21.23	0.00	21.23
52	19	4210	01	110	1301	9922	63	V	49.95	0.00	49.95
53	19	4210	01	110	1301	9922	64	V	101.92	0.00	101.92
54	19	4210	01	110	1302	9922	63	V	25.00	0.00	25.00
55	19	4210	01	110	1302	9922	64	V	39.00	0.00	39.00
56	19	4210	01	110	1303	9922	63	V	25.00	0.00	25.00
57	19	4210	01	110	1303	9922	64	V	62.92	0.00	62.92

Sl. No.	GNCD	MHCD	SMCD	MICD	GHCD	SHCD	DHCD	V/C	Total Budget	Expen-diture	Savings
58	20	4215	01	102	0420	5468	64	V	505.00	0.00	505.00
59	20	4215	01	102	0422	5468	64	V	315.00	0.00	315.00
60	20	4215	01	102	0423	5468	64	V	80.00	0.00	80.00
61	20	4215	01	102	0480	5468	64	V	274.00	0.00	274.00
62	22	2217	05	800	0701	7838	42	V	171.00	0.00	171.00
63	22	2217	05	800	0704	7838	42	V	200.00	0.00	200.00
64	22	3604		191	0101	9578	42	V	30.00	0.00	30.00
65	22	3604		191		9611	42	V	15.00	0.00	15.00
66	22	3604		192		9611	42	V	10.00	0.00	10.00
67	22	4217	03	190	1901	9882	65	V	85.40	0.00	85.40
68	22	4217	03	190	1901	9883	65	V	27.45	0.00	27.45
69	22	4217	03	190	1901	9884	65	V	54.90	0.00	54.90
70	22	4217	03	190	1901	9886	65	V	85.40	0.00	85.40
71	22	4217	03	190	1903	9882	65	V	22.40	0.00	22.40
72	22	4217	03	190	1903	9886	65	V	22.40	0.00	22.40
73	22	4217	60	050	0530	2043	45	V	192.00	0.00	192.00
74	22	4217	60	050	0530	2043	62	C	240.00	0.00	240.00
75	22	4217	60	051	0101	7029	64	V	10.00	0.00	10.00
76	22	4217	60	051	0101	9631	64	V	50.00	0.00	50.00
77	22	4217	60	051	0101	9631	64	V	10.00	0.00	10.00
78	22	4217	60	051	1901	9631	64	V	50.00	0.00	50.00
79	22	4217	60	051	1902	9631	64	V	50.00	0.00	50.00
80	22	4217	60	051	1903	9631	64	V	40.00	0.00	40.00
81	22	4217	60	052	0101	8333	63	V	10.00	0.00	10.00
82	22	4217	60	800	1201	1262	64	V	12.50	0.00	12.50
83	22	4217	60	800	1201	7336	64	V	15.00	0.00	15.00
84	22	4217	60	800	1202	7336	64	V	10.00	0.00	10.00
85	22	4217	60	800	1203	7336	64	V	10.00	0.00	10.00
86	22	6217	60	800	0101	9619	67	V	500.00	0.00	500.00
87	22	6217	60	800	1201	1262	67	V	19.50	0.00	19.50
88	22	6217	60	800	1201	7711	67	V	50.00	0.00	50.00
89	22	6217	60	800	1202	7336	67	V	15.00	0.00	15.00
90	22	6217	60	800	1203	7336	67	V	10.00	0.00	10.00
91	23	4700	80	001	0103	9551	64	V	100.00	0.00	100.00
92	24	5054	03	337	1903	5139	64	V	75.00	0.00	75.00
93	24	5054	04	337	0101	1428	64	V	15.00	0.00	15.00
94	24	5054	04	337	0420	2457	64	V	13.50	0.00	13.50
95	24	5054	04	337	0422	2457	64	V	11.60	0.00	11.60
96	27	2202	01	001	0102	9545	33	V	15.78	0.00	15.78
97	27	2202	01	001	0103	9545	33	V	10.98	0.00	10.98
98	30	2515		103	0550	9216	33	V	61.50	0.00	61.50
99	30	2515		103	0552	9216	33	V	23.00	0.00	23.00
100	30	2515		103	0553	9216	33	V	16.00	0.00	16.00
101	30	4515		800	0420	6084	64	V	363.18	0.00	363.18
102	33	4225	02	277	0102	7912	64	V	23.00	0.00	23.00
103	33	4225	02	277	0422	0762	64	V	38.82	0.00	38.82
104	34	4235	02	101	0101	1167	65	V	61.00	0.00	61.00
105	34	4235	02	101	0102	1167	65	V	23.00	0.00	23.00
106	34	4235	02	101	0103	1167	65	V	16.00	0.00	16.00
107	35	4851		800	0101	6820	65	V	15.00	0.00	15.00
108	39	2408	01	102	0101	5623	44	V	24.40	0.00	24.40
109	40	3604		198	0101	9611	42	V	48.19	0.00	48.19
110	40	3604		198	0102	9611	42	V	18.17	0.00	18.17
111	40	3604		198	0103	9611	42	V	12.64	0.00	12.64
112	45	4070		190	0101	9549	65	V	10.00	0.00	10.00
113	46	5425		600	0101	7062	64	V	40.82	0.00	40.82
114	46	5425		600	0102	7062	64	V	15.39	0.00	15.39
115	46	5425		600	0103	7062	64	V	10.71	0.00	10.71
116	47	2230	03	102	0102	1138	24	V	116.15	0.00	116.15
117	47	2230	03	102	0102	1138	31	V	23.00	0.00	23.00
118	47	2230	03	102	0103	1138	24	V	80.80	0.00	80.80
119	47	2230	03	102	0103	1138	31	V	16.00	0.00	16.00

Sl. No.	GNCD	MHCD	SMCD	MICD	GHCD	SHCD	DHCD	V/C	Total Budget	Expen-diture	Savings
120	47	4202	02	105	0701	1140	64	V	18.30	0.00	18.30
121	47	4202	02	105	0704	1140	64	V	12.20	0.00	12.20
122	50	2401		119	0101	2816	44	V	23.50	0.00	23.50
123	50	2401		119	0704	5626	42	V	10.98	0.00	10.98
124	52	4210	03	105	0103	5402	64	V	16.00	0.00	16.00
125	52	4210	03	105	0701	1211	63	V	12.20	0.00	12.20
126	52	4210	03	105	0701	2061	64	V	10.98	0.00	10.98
127	52	4210	03	105	0701	5388	64	V	13.70	0.00	13.70
128	52	4210	03	105	0702	2061	64	V	14.14	0.00	14.14
129	52	4210	03	105	0703	2061	64	V	12.88	0.00	12.88
130	52	4210	03	105	0704	9080	64	V	72.39	0.00	72.39
Total									34,843.90	0.00	34,843.90

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.15

Statement of various Grants/Appropriations where savings were ₹10 crore and above and more than 20 per cent of the total provisions in each case

(Reference: Paragraph 3.3.9; Page 85)

(₹ in crore)

Sl. No.	Grant No.	Nomenclature	RV/CV/CC/RC	Total Budget	Actual Expenditure	Savings	Savings (in per cent)
Cases where savings ranging between ₹10 crore and ₹100 crore							
1	1	General Administration	RC	103.32	77.20	26.12	25.28
2	1	General Administration	CV	58.14	25.79	32.35	55.65
3	2	Aviation	CC	40.00	21.72	18.28	45.71
4	4	Environment	RV	35.21	17.75	17.46	49.60
5	5	Jail	CV	87.50	42.45	45.05	51.48
6	7	Commercial Tax	CV	35.00	5.03	29.97	85.62
7	9	New and Renewable Energy	RV	59.06	8.18	50.88	86.15
8	13	Farmers Welfare and Agriculture Development	CV	15.00	0.00	15.00	100.00
9	14	Animal Husbandry and Dairying	CV	18.83	5.83	13.00	69.04
10	15	Nomadic and Semi-Nomadic Tribes Department	RV	33.59	19.27	14.32	42.64
11	26	Culture	RV	347.10	260.08	87.02	25.07
12	36	Transport	RV	149.82	84.74	65.08	43.44
13	37	Tourism	RV	118.35	74.40	43.95	37.13
14	39	Food, Civil Supplies and Consumer Protection	CV	102.11	59.85	42.26	41.38
15	45	Public Assets Management	RV	55.76	8.08	47.68	85.52
16	45	Public Assets Management	CV	110.00	85.96	24.04	21.85
17	46	Science and Technology	CV	162.52	73.57	88.95	54.73
18	51	Religious Trusts and Endowments	RV	112.44	77.53	34.91	31.05
19	56	Cottage and Rural Industry	RV	132.72	86.26	46.46	35.00
Total				1,776.47	1,033.69	742.78	41.81
Cases where savings ranging between ₹100 crore and ₹500 crore							
20	1	General Administration	RV	898.24	706.92	191.32	21.30
21	2	Aviation	CV	191.00	1.24	189.76	99.35
22	6	Finance	CV	480.70	79.35	401.35	83.49
23	14	Animal Husbandry and Dairying	RV	1,564.33	1,116.60	447.73	28.62
24	16	Fisherman Welfare and Fisheries Development	RV	225.34	121.37	103.97	46.14
25	18	Labour	RV	1,260.44	953.44	307.00	24.36
26	22	Urban Development and Housing	CC	285.00	45.00	240.00	84.21
27	23	Water Resources	RV	1,581.92	1,209.84	372.08	23.52
28	26	Culture	CV	372.24	171.78	200.46	53.85
29	34	Social Justice and Disabled Person Welfare	CV	100.00	0.00	100.00	100.00
30	43	Sports and Youth Welfare	CV	541.21	291.20	250.01	46.19
31	44	Higher Education	CV	687.93	459.40	228.53	33.22
32	47	Technical Education, Skill Development and Employment	CV	737.63	507.13	230.50	31.25
33	49	Scheduled Caste Welfare	CV	236.00	122.77	113.23	47.98
34	50	Horticulture and Food Processing	RV	492.12	313.30	178.83	36.34
35	53	Minority Welfare	CV	140.00	0.84	139.16	99.40
36	54	Backward Classes Welfare	RV	1,534.08	1,187.87	346.20	22.57
37	55	Women and Child Development	CV	371.80	139.36	232.44	62.52
Total				11,699.98	7,427.41	4,272.57	36.52

Sl. No.	Grant No.	Nomenclature	RV/CV/CC/RC	Total Budget	Actual Expenditure	Savings	Savings (in per cent)
Cases where savings ranging between ₹500 crore and above							
38	6	Finance	RC	1,107.97	21.52	1,086.45	98.06
39	8	Expenditure on Land Revenue, District Administration and Disaster Relief	RV	8,974.69	5,877.40	3,097.29	34.51
40	12	Energy	CV	21,713.44	1,230.98	20,482.46	94.33
41	17	Co-operation	CV	2,000.50	1,500.05	500.45	25.02
42	30	Rural Development	RV	15,535.24	9,535.09	6,000.15	38.62
43	30	Rural Development	CV	2,528.00	1,764.93	763.07	30.18
44	40	Panchayat	RV	9,577.06	7,395.88	2,181.18	22.78
45	44	Higher Education	RV	3,056.95	2,265.87	791.08	25.88
46	47	Technical Education, Skill Development and Employment	RV	2,262.18	1,318.96	943.22	41.70
47	49	Scheduled Caste Welfare	RV	1,934.17	1,100.35	833.82	43.11
Total				68,690.20	32,011.03	36,679.17	53.40
Grand Total				82,166.65	40,472.13	41,694.52	50.74

Source: Appropriation Accounts 2023-24

Appendix 3.16
Budget Estimates on adhoc basis
(Reference: Paragraph 3.3.11; Page 87)

(Amount in ₹)

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
1	1	General Administration	4059-01-051-0101-6375	1,000	1,000
2	3	Home	2055-109-7822	1,000	1,000
3			4055-207-0704-8333	1,000	1,000
4			4055-207-0801-5430	1,000	1,000
5			4055-208-0101-7185	1,000	1,000
6			4055-800-0101-7344	1,000	1,000
7			4055-800-0801-0783	1,000	1,000
8			4055-800-0801-1948	1,000	1,000
9			4055-800-0801-7453	1,000	1,000
10			4235-60-800-0101-1314	1,000	1,000
11	11	Industrial Policy and Investment Promotion	4875-60-800-0102-7879	1,000	1,000
12			4875-60-800-0103-7879	1,000	1,000
13	13	Farmers Welfare and Agriculture Development	2401-001-0101-5669	1,000	1,000
14			2401-102-0101-1445	100	100
15			2401-102-0102-1445	100	100
16			2401-102-0103-1445	100	100
17			2401-103-0102-5081	100	100
18			2401-103-0102-8769	100	100
19			2401-103-0103-5081	100	100
20			2401-103-0103-8769	100	100
21			2401-105-0102-6410	1,000	1,000
22			2401-105-0103-6410	1,000	1,000
23			2401-108-0801-7500	100	100
24			2401-108-0802-7500	100	100
25			2401-108-0803-7500	100	100
26			2401-113-0102-6674	1,000	1,000
27			2401-113-0103-6674	1,000	1,000
28			2401-113-0701-7500	1,000	1,000
29			2401-113-0702-7500	1,000	1,000
30			2401-113-0703-7500	1,000	1,000
31			2401-113-0704-7500	1,000	1,000
32			2401-113-0705-7500	1,000	1,000
33			2401-113-0706-7500	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
34			2401-113-0802-5907	1,000	1,000
35			2401-113-0803-5907	1,000	1,000
36			2401-800-1920	1,000	1,000
37			2401-800-0101-5319	1,000	1,000
38			2401-800-0101-5321	1,000	1,000
39			2401-800-0102-5319	1,000	1,000
40			2401-800-0103-5319	1,000	1,000
41			4401-103-6287	1,000	1,000
42	14	Animal Husbandry and Dairying	2403-001-0101-5669	1,000	1,000
43			2403-001-0101-6998	1,000	1,000
44			2403-001-0102-6998	1,000	1,000
45			2403-001-0103-6998	1,000	1,000
46			2403-001-0801-7595	100	100
47			2403-001-0802-7595	100	100
48			2403-001-0803-7595	100	100
49			2403-101-5393	1,000	1,000
50			2403-101-0102-7647	1,000	1,000
51			2403-101-0103-7647	1,000	1,000
52			2403-101-0801-1458	100	100
53			2403-101-0802-1458	100	100
54			2403-101-0803-1458	100	100
55			2403-102-0102-5418	100	100
56			2403-102-0103-5418	100	100
57			2403-109-9512	1,000	1,000
58			2403-109-0101-6295	1,000	1,000
59			2403-109-0102-6295	1,000	1,000
60			2403-109-0103-6295	1,000	1,000
61			2403-800-0702-5626	1,000	1,000
62			2403-800-0703-5626	1,000	1,000
63			2403-800-0705-5626	1,000	1,000
64			2403-800-0706-5626	1,000	1,000
65			4403-001-0102-6998	1,000	1,000
66			4403-001-0103-6998	1,000	1,000
67			4403-101-0101-9568	1,000	1,000
68			4403-101-0701-1458	1,000	1,000
69			4403-101-0701-1926	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
70			4403-101-0703-1458	1,000	1,000
71			4403-101-0704-1458	1,000	1,000
72			4403-101-0704-1926	1,000	1,000
73			4403-101-0706-1458	1,000	1,000
74	17	Co-operation	2425-800-0910-6965	1,000	1,000
75			4425-107-0701-1449	300	300
76			4425-107-0704-1449	300	300
77			4425-107-0910-6965	1,000	1,000
78			4425-108-0101-9937	1,000	1,000
79			6425-107-0910-6965	1,000	1,000
80	23	Water Resources	4700-13-800-0101-2884	1,000	1,000
81			4700-31-800-0101-6596	1,000	1,000
82			4700-54-800-0101-2884	1,000	1,000
83			4700-56-800-1401-2884	1,000	1,000
84			4700-56-800-1402-2884	1,000	1,000
85			4700-56-800-1403-2884	1,000	1,000
86			4700-68-800-0801-2884	1,000	1,000
87			4700-68-800-1901-2897	1,000	1,000
88			4700-69-800-1901-2884	1,000	1,000
89			4700-70-800-0101-2884	1,000	1,000
90			4700-83-800-1901-2884	1,000	1,000
91			4700-83-800-1901-2897	1,000	1,000
92			4700-84-800-1901-2897	1,000	1,000
93			4700-C7-800-0701-1141	1,000	1,000
94			4700-C7-800-0702-1141	1,000	1,000
95			4700-C7-800-0704-1141	1,000	1,000
96			4700-C7-800-0705-1141	1,000	1,000
97			4700-C7-800-0706-1141	1,000	1,000
98			4700-C7-800-1901-2897	1,000	1,000
99			4700-C8-800-1901-2897	1,000	1,000
100			4700-C9-800-1901-2897	1,000	1,000
101			4700-D4-800-0101-2897	1,000	1,000
102			4701-91-800-0101-2884	1,000	1,000
103			4701-91-800-1901-2884	1,000	1,000
104			4701-99-800-1901-2897	1,000	1,000
105			4701-B1-800-1901-2884	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
106			4701-B9-800-1901-2884	1,000	1,000
107			4701-C1-800-1901-2884	1,000	1,000
108			4701-C2-800-1901-2884	1,000	1,000
109			4701-C3-800-1901-2884	1,000	1,000
110			4701-E5-800-0101-2884	1,000	1,000
111			4701-E7-800-0101-2884	1,000	1,000
112			4711-01-103-0101-1149	1,000	1,000
113			4711-01-103-0101-9553	1,000	1,000
114			4711-01-103-0701-1147	1,000	1,000
115	26	Culture	2205-001-0101-5669	1,000	1,000
116			2205-102-0101-6478	1,000	1,000
117			2205-102-0101-6936	1,000	1,000
118			2205-102-0101-7067	1,000	1,000
119			2205-102-0101-8001	1,000	1,000
120			2205-102-0102-7876	1,000	1,000
121			2205-102-0103-7876	1,000	1,000
122			2205-107-0103-2102	1,000	1,000
123			2205-107-0701-4283	1,000	1,000
124			2205-107-0704-4283	1,000	1,000
125			4202-04-800-0101-7073	1,000	1,000
126			4202-04-800-0101-8001	1,000	1,000
127			4202-04-800-0102-0687	1,000	1,000
128			4202-04-800-0102-7011	1,000	1,000
129	27	School Education	2202-01-001-7300	1,000	1,000
130			2202-01-101-0702-1382	100	100
131			2202-01-101-0705-1382	100	100
132			2202-01-102-0801-6344	1,000	1,000
133			2202-01-107-0701-9678	1,000	1,000
134			2202-01-107-0702-9678	1,000	1,000
135			2202-01-107-0703-9678	1,000	1,000
136			2202-01-107-0704-9678	1,000	1,000
137			2202-01-107-0705-9678	1,000	1,000
138			2202-01-107-0706-9678	1,000	1,000
139			2202-02-101-0101-1233	1,000	1,000
140			2202-03-103-0101-2071	1,000	1,000
141			2202-03-103-0101-7618	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
142			2202-80-001-0101-5669	1,000	1,000
143			2202-80-001-0701-1121	1,000	1,000
144			2202-80-001-0702-1121	1,000	1,000
145			2202-80-001-0703-1121	1,000	1,000
146			2202-80-001-0704-1121	1,000	1,000
147			2202-80-001-0705-1121	1,000	1,000
148			2202-80-001-0706-1121	1,000	1,000
149			4202-01-201-0101-7617	1,000	1,000
150			4202-01-202-0701-1121	100	100
151			4202-01-202-0702-1121	100	100
152			4202-01-202-0703-1121	100	100
153			4202-01-202-0704-1121	100	100
154			4202-01-202-0705-1121	100	100
155			4202-01-202-0706-1121	100	100
156			4202-01-202-1701-6970	1,000	1,000
157			4202-01-202-1702-6970	1,000	1,000
158			4202-01-202-1703-6970	1,000	1,000
159			4202-01-203-0701-1121	100	100
160			4202-01-203-0702-1121	100	100
161			4202-01-203-0703-1121	100	100
162			4202-01-203-0704-1121	100	100
163			4202-01-203-0705-1121	100	100
164			4202-01-203-0706-1121	100	100
165			4202-02-103-1401-9516	300	300
166			4202-02-103-1402-9516	300	300
167			4202-02-103-1403-9516	300	300
168			4202-02-105-0101-0067	1,000	1,000
169			4202-04-105-0101-5473	1,000	1,000
170			4202-04-105-0102-5473	1,000	1,000
171			4202-04-105-0103-5473	1,000	1,000
172	29	Law and Legislative Affairs	2014-105-4497	1,000	1,000
173			2052-090-5669	1,000	1,000
174			2235-60-200-0101-7209	1,000	1,000
175	30	Rural Development	2216-03-198-0702-1390	100	100
176			2216-03-198-0705-1390	100	100
177			2501-06-198-0101-2372	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
178			2501-06-198-0701-9528	1,000	1,000
179			2501-06-198-0702-9528	1,000	1,000
180			2501-06-198-0703-9528	1,000	1,000
181			2501-06-198-0704-9528	1,000	1,000
182			2501-06-198-0705-9528	1,000	1,000
183			2501-06-198-0706-9528	1,000	1,000
184			2501-06-800-0101-9856	1,000	1,000
185			2505-01-198-0101-2368	1,000	1,000
186			2505-01-198-0801-1072	1,000	1,000
187			2505-01-198-0801-1073	1,000	1,000
188			2505-01-198-0802-1072	1,000	1,000
189			2505-01-198-0802-1073	1,000	1,000
190			2505-01-198-0803-1072	1,000	1,000
191			2505-01-198-0803-1073	1,000	1,000
192			2515-001-0101-5669	1,000	1,000
193			2515-198-0101-1329	1,000	1,000
194			2515-198-0102-1329	1,000	1,000
195			2515-198-0103-1329	1,000	1,000
196			2515-198-0701-0660	1,000	1,000
197			2515-198-0702-0660	1,000	1,000
198			2515-198-0703-0660	1,000	1,000
199			2515-198-0704-0660	1,000	1,000
200			2515-198-0705-0660	1,000	1,000
201			2515-198-0706-0660	1,000	1,000
202			4515-103-0702-1391	100	100
203			4515-103-0705-1391	100	100
204	31	Planning, Economics and Statistics	2401-102-1501-6080	1,000	1,000
205			2401-102-1503-6080	1,000	1,000
206			4401-102-0701-6080	1,000	1,000
207			4401-102-0703-6080	1,000	1,000
208			4401-102-1501-6080	1,000	1,000
209			4401-102-1503-6080	1,000	1,000
210	33	Tribal Affairs	2202-01-101-0102-7831	1,000	1,000
211			2202-01-102-0101-7828	1,000	1,000
212			2225-01-001-0102-5669	1,000	1,000
213			2225-01-102-0102-8861	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
214			2225-02-102-0102-6462	1,000	1,000
215			2225-02-102-0102-7829	1,000	1,000
216			2225-02-102-0102-9900	1,000	1,000
217			4225-02-102-0802-6500	1,000	1,000
218			4225-02-800-0102-1092	1,000	1,000
219	35	Micro, Small and Medium Enterprises	2851-001-3370	1,000	1,000
220			2851-800-0101-7623	1,000	1,000
221			4851-101-0101-5380	1,000	1,000
222			4851-800-0101-7623	1,000	1,000
223			4851-800-0101-7624	1,000	1,000
224			4851-800-0101-9603	1,000	1,000
225	36	Transport	2041-001-5669	1,000	1,000
226			3055-001-0801-9911	1,000	1,000
227			3055-003-0801-9910	1,000	1,000
228			5055-800-0701-8858	1,000	1,000
229	37	Tourism	3452-80-001-0101-2529	1,000	1,000
230			3452-80-001-0101-5669	1,000	1,000
231			3452-80-800-0101-1447	100	100
232			5452-01-101-2001-1251	100	100
233			5452-01-101-2002-1251	100	100
234			5452-01-101-2003-1251	100	100
235	39	Food, Civil Supplies and Consumer Protection	3475-106-6113	100	100
236			3475-106-0101-6113	1,000	1,000
237	42	Bhopal Gas Tragedy Relief and Rehabilitation	2210-01-001-0101-5669	1,000	1,000
238			2235-02-001-0101-3171	1,000	1,000
239			2235-02-001-0101-6735	1,000	1,000
240			2235-02-001-0101-7187	1,000	1,000
241			4235-01-201-0101-4889	1,000	1,000
242			4235-01-201-0701-6281	1,000	1,000
243			4235-01-201-0704-6281	1,000	1,000
244	44	Higher Education	2202-03-102-0101-8518	1,000	1,000
245			2202-03-102-0102-8518	1,000	1,000
246			2202-03-102-0103-8518	1,000	1,000
247			2202-03-107-0102-5766	1,000	1,000
248			2202-03-107-0103-5766	1,000	1,000
249			4202-01-203-0101-9620	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
250	46	Science and Technology	3425-60-600-0101-5669	1,000	1,000
251			3425-60-600-0101-7062	1,000	1,000
252			3425-60-600-0101-9522	1,000	1,000
253			3425-60-600-0102-7062	1,000	1,000
254			3425-60-600-0102-8808	1,000	1,000
255			3425-60-600-0103-7062	1,000	1,000
256			3425-60-600-0103-8808	1,000	1,000
257			3425-60-600-0701-7615	1,000	1,000
258			5425-600-1901-9891	1,000	1,000
259			5425-600-1902-9891	1,000	1,000
260			5425-600-1903-9891	1,000	1,000
261	47	Technical Education, Skill and Development Employment	2203-001-0101-5669	1,000	1,000
262			2203-104-0101-2376	1,000	1,000
263			2203-104-0101-5700	1,000	1,000
264			4202-02-104-0701-2327	1,000	1,000
265			4202-02-104-0704-2327	1,000	1,000
266			4202-02-104-0801-2667	1,000	1,000
267			4202-02-104-0801-5392	1,000	1,000
268			4202-02-104-1401-6952	1,000	1,000
269	48	Narmada Development Valley	2700-80-001-0101-1407	1,000	1,000
270			2700-80-001-0101-8191	1000	1000
271			2700-80-001-0102-5090	1,000	1,000
272			2801-01-001-0101-5287	1,000	1,000
273			2801-01-001-0101-5669	1,000	1,000
274			2801-01-001-0101-6818	1,000	1,000
275			2801-80-001-0101-3561	1,000	1,000
276			4700-43-800-0702-2884	1,000	1,000
277			4700-43-800-0703-2884	1,000	1,000
278			4700-43-800-0705-2884	1,000	1,000
279			4700-43-800-0706-2884	1,000	1,000
280			4700-45-800-0701-9091	1,000	1,000
281			4700-45-800-0702-9091	1,000	1,000
282			4700-45-800-0703-9091	1,000	1,000
283			4700-45-800-0704-9091	1,000	1,000
284			4700-45-800-0705-9091	1,000	1,000
285			4700-45-800-0706-9091	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
286			4700-80-001-1901-9539	100	100
287			4700-80-001-1901-9540	100	100
288			4700-80-800-0101-1152	1,000	1,000
289			4700-80-800-0101-1153	1,000	1,000
290			4700-80-800-0101-1155	1,000	1,000
291			4700-80-800-0101-1156	1,000	1,000
292			4700-80-800-0101-1952	1,000	1,000
293			4700-80-800-0101-2334	1,000	1,000
294			4700-80-800-0101-2338	1,000	1,000
295			4700-80-800-0101-2339	1,000	1,000
296			4700-80-800-0101-6399	1,000	1,000
297			4700-80-800-0102-2085	1,000	1,000
298			4700-80-800-0103-0651	1,000	1,000
299			4700-80-800-1901-9662	100	100
300			4700-80-800-1902-9661	100	100
301			4701-11-800-0102-5223	1,000	1,000
302			4701-12-001-0102-4647	1,000	1,000
303			4701-80-001-0101-5869	1,000	1,000
304			4701-80-800-0102-5869	1,000	1,000
305			4701-80-800-0103-5869	1,000	1,000
306			4801-01-203-0101-6942	1,000	1,000
307			4801-01-205-0101-9133	1,000	1,000
308			4801-01-205-0102-9133	1,000	1,000
309			4801-01-205-0103-9133	1,000	1,000
310			4801-01-800-0101-9839	1,000	1,000
311			4801-80-001-0101-8808	1,000	1,000
312			4801-80-800-0101-3561	1,000	1,000
313	49	Scheduled Caste Welfare	2225-01-001-0103-5669	1,000	1,000
314			2225-01-001-0603-9094	1,000	1,000
315			2225-01-196-0803-5133	1,000	1,000
316			2225-01-277-0603-0538	1,000	1,000
317			2225-01-800-0703-5635	1,000	1,000
318			2225-01-800-0706-5635	1,000	1,000
319			2225-01-800-0803-5635	1,000	1,000
320			4225-01-190-0103-3185	1,000	1,000
321			4225-01-190-0706-3185	1,000	1,000

Sl. No.	Grant No.	Nomenclature	Head of Accounts	Total Budget (O+S)	Re-appropriation/ Surrender
322			4225-01-277-0103-2294	1,000	1,000
323			4225-01-277-0103-7912	1,000	1,000
324			4225-01-800-0103-1032	1,000	1,000
325			4225-01-800-0703-1400	1,000	1,000
326			4225-01-800-0703-4722	1,000	1,000
327			4225-01-800-0703-5635	1,000	1,000
328			4225-01-800-0706-1400	1,000	1,000
329			4225-01-800-0706-4722	1,000	1,000
330			4225-01-800-0706-5635	1,000	1,000
331	55	Women and Child Development	2235-02-001-0101-5669	1,000	1,000
332			2235-02-102-0101-6442	1,000	1,000
333			2235-02-102-0102-6442	1,000	1,000
334			2235-02-102-0103-6442	1,000	1,000
335			2235-02-102-0701-1193	100	100
336			2235-02-102-0704-1193	100	100
337			2235-02-103-0101-1098	1,000	1,000
338			2235-02-103-0101-9586	1,000	1,000
339			2235-02-103-0102-5033	1,000	1,000
340			2235-02-103-0801-1097	1,000	1,000
341			2236-02-101-0702-6392	1,000	1,000
342			2236-02-101-0703-6392	1,000	1,000
343			4235-02-102-0702-0658	1,000	1,000
344			4235-02-102-0703-0658	1,000	1,000
345			4235-02-102-0705-0658	1,000	1,000
346			4235-02-102-0706-0658	1,000	1,000
347			4235-02-800-0701-9646	1,000	1,000
348			4235-02-800-0704-9646	1,000	1,000
Total				3,02,200	3,02,200

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.17
Excess Expenditure Requiring Regularisation
 (Reference: Paragraph 3.3.12; Page 87)

(₹ 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	
2018-19	01 Grant	Revenue (Voted): 4	1,028.62
	01 Appropriation	Capital (Charged): Public Debt	
2020-21	01 Grant	Revenue (Voted): 20	9.92
Total	06 Grants and 03 Appropriations		1,173.64

Source: Appropriation Accounts of the respective years

Appendix 3.18

Details of Lump sum provisions (where surrender was ₹50 crore and above in each case and also 50 per cent or more of total budget provision)

(Reference: Paragraph 3.4.3; Page 90)

(₹ in crore)

Sl. No.	Grant No.	Nomenclature	Heads of account	Original Budget Provision O:Original S:Supplementary	Amount Surrendered	Surrender (in per cent)
1	3	Home	2055-109.0707.5172- Establishment of Scheduled Caste/Scheduled Tribe Police Station	(O) 67.36	50.49	74.96
2	8	Expenditure on Land Revenue, District Administration and Disaster Relief	2245-02.101.2018- Relief for Flooding and Excessive Rain Victims	(O) 600.00	333.48	55.58
3			2245-02.122.0989- Re-establishment and Repairs of Damaged Irrigation and Flood Control Works	(O) 50.00	50.00	100.00
4			2245-80.102.6276- Disaster Management Planning	(O) 1,131.21	736.22	65.08
5			2245-80.102.7667- Capacity Building Under 15th Finance Commission	(O) 267.51	261.55	97.77
6			2245-80.102.7767- Expenditure on Works Related to Prevent Epidemic/Chemical, Biological, Radiological and Nuclear (C.B.R.N.) Calamities	(O) 80.00	80.00	100.00
7	13	Farmers Welfare and Agriculture Development	2401-102.0101.9899- Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 217.00	217.00	100.00
8			2401-102.0102.9899- Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 77.00	77.00	100.00
9			2401-102.0103.9899- Interest Waiver Solution Scheme of Default Farmers Eligible for Loan Waiver Scheme	(O) 56.00	56.00	100.00
10			2408-01.102.7847- Chief Minister Farmer Crop Earning	(O) 1,000.00	799.90	79.99

Sl. No.	Grant No.	Nomenclature	Heads of account	Original Budget Provision O:Original S:Supplementary	Amount Surrendered	Surrender (in per cent)
			Aid Scheme			
11	14	Animal Husbandry and Dairying	2403-101.0101.9612- Chief Minister Animal Husbandry Development Scheme	(O) 91.50 (S) 31.00 122.50	73.51	60.01
12	27	School Education	2202-01.101.0102.4396- Establishment of Government Primary Schools	(O) 109.39	55.03	50.31
13			2202-02.109.0101.7912- Maintenance and Upgradation of Rural Schools and Other Works from Education Cess	(O) 96.38	74.58	77.38
14			4202-01.202.0101.6970- Construction and Expansion of Government School/Hostel/ Library/Indoor Sports Buildings	(O) 76.78	61.66	80.31
15	30	Rural Development	2216-03.198.0101.1134- Mukhyamantri Jan Aawas Scheme	(O) 61.00	61.00	100.00
16			2216-03.198.0701.5198- Prime Minister Housing Scheme	(O) 2,430.00	1,473.67	60.64
17			2216-03.198.0702.5198- Prime Minister Housing Scheme	(O) 1,174.80	721.43	61.41
18			2216-03.198.0703.5198- Prime Minister Housing Scheme	(O) 1,195.20	743.74	62.23
19			2216-03.198.0704.5198- Prime Minister Housing Scheme	(O) 1,620.00	970.02	59.88
20			2216-03.198.0705.5198- Prime Minister Housing Scheme	(O) 783.20	476.26	60.81
21			2216-03.198.0706.5198- Prime Minister Housing Scheme	(O) 796.80	492.56	61.82
22	33	Tribal Affairs	2225-01.001.0101.9545- Maintenance of Departmental Assets	(O) 143.94	133.63	92.84
23			2225-02.102.0802.6500- Development of Special Backward Tribes	(O) 100.00	100.00	100.00
24			2225-02.277.0702.6175- Scholarship for Class 9th and 10th	(O) 93.75	93.75	100.00

Sl. No.	Grant No.	Nomenclature	Heads of account	Original Budget Provision O:Original S:Supplementary	Amount Surrendered	Surrender (in per cent)
25			2225-02.800.0602.5211-Local Development Program Under I.T.D.P./Mada Pocket/Cluster	(O) 79.00	78.00	98.73
26			4225-02.800.0602.5211-Local Development Program Under I.T.D.P./Mada Pocket/Cluster	(O) 180.00	97.90	54.39
27	43	Sports and Youth Welfare	4202-03.003.0101.7662-Khelo India M.P.	(O) 203.13	130.00	64.00
28			4202-03.003.0103.7662-Khelo India M.P.	(O) 53.28	53.06	99.59
29	47	Technical Education, Skill Development and Employment	4202-03.003.1203.0741-A.D.B. Project (Skill Development)	(O) 65.26	58.90	90.25
30	49	Scheduled Caste Welfare	2225-01.196.0703.5133-Miscellaneous Scholarships	(O) 63.00	62.54	99.27
31			2225-01.277.0703.7764-Post Matric Scholarships (Colleges and Others)	(O) 375.00	375.00	100.00
32			2225-01.793.0803.1213-Prime Minister Model Village Scheme	(O) 128.75	128.75	100.00
33	55	Women and Child Development	4235-02.102.0701.0658-Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 6.00 (S) 97.02 103.02	97.02	94.18
34			4235-02.102.0704.0658-Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 4.00 (S) 64.68 68.68	64.68	94.18
Total				13,668.94	9,338.33	68.32

Source: Appropriation Accounts 2023-24

Appendix 3.19 Rush of Expenditure

(Reference: Paragraph 3.4.5; Page 94)

(₹ in crore)

Sl. No.	Grant Number and Name	Scheme No.	Expenditure incurred during Jan-March 2024	Expenditure incurred in March 2024	Total Expenditure	Percentage of total expenditure incurred during	
						Jan-March 2024	March 2024
1	CH-I Charged Appropriation-Public Debt	1089	736.00	736.00	736.00	100.00	100.00
2	CH-I Charged Appropriation-Public Debt	9928	3,000.00	3,000.00	3,000.00	100.00	100.00
3	CH-I Charged Appropriation-Public Debt	9822	750.00	750.00	750.00	100.00	100.00
4	CH-I Charged Appropriation-Public Debt	9823	750.00	750.00	750.00	100.00	100.00
5	2-Aviation	3115	12.00	12.00	21.72	55.25	55.25
6	3-Home	1416	40.00	40.00	40.00	100.00	100.00
7	3-Home	9545	29.61	29.58	46.43	63.78	63.71
8	3-Home	9953	8.28	8.28	15.77	52.48	52.48
9	4-Environment	5240	7.32	5.52	10.20	71.74	54.10
10	6-Finance	6857	36.59	36.58	36.58	100.00	100.00
11	6-Finance	8808	24.85	24.77	35.24	70.51	70.30
12	7-Commercial Tax	2360	481.40	481.40	481.40	100.00	100.00
13	7-Commercial Tax	0817	851.53	851.53	851.53	100.00	100.00
14	7-Commercial Tax	2359	216.29	216.29	216.29	100.00	100.00
15	7-Commercial Tax	8808	14.89	12.69	21.90	68.00	57.97
16	8-Expenditure on Land Revenue, District Administration and Disaster Relief	0475	2,140.80	2,140.80	2,140.80	100.00	100.00
17	8-Expenditure on Land Revenue, District Administration and Disaster Relief	9597	522.40	522.40	522.40	100.00	100.00
18	8-Expenditure on Land Revenue, District Administration and Disaster Relief	6276	243.46	210.89	394.99	61.64	53.39
19	10-Forest	8859	25.00	25.00	25.00	100.00	100.00
20	10-Forest	5109	65.08	65.08	82.08	79.29	79.29
21	10-Forest	9668	12.17	9.31	13.86	87.85	67.15
22	11-Industrial Policy and Investment Promotion	2123	1,058.99	696.49	1,250.00	84.72	55.72
23	12-Energy	5381	1,702.05	1,702.05	1,702.05	100.00	100.00
24	12-Energy	7900	396.28	396.28	396.28	100.00	100.00
25	12-Energy	9656	12.00	12.00	12.00	100.00	100.00
26	12-Energy	3218	780.78	780.78	780.78	100.00	100.00
27	13-Farmers Welfare and Agriculture Development	7847	200.02	200.00	200.10	99.96	99.95
28	13-Farmers Welfare and Agriculture Development	8768	906.40	906.40	1203.66	75.30	75.30
29	14-Animal Husbandry and Dairying	2087	11.32	10.00	16.56	68.33	60.39
30	14-Animal Husbandry and	7482	10.10	10.03	13.63	74.06	73.59

Sl. No.	Grant Number and Name	Scheme No.	Expenditure incurred during Jan-March 2024	Expenditure incurred in March 2024	Total Expenditure	Percentage of total expenditure incurred during	
						Jan-March 2024	March 2024
	Dairying						
31	14-Animal Husbandry and Dairying	1458	7.14	7.14	14.27	50.00	50.00
32	14-Animal Husbandry and Dairying	9612	36.56	33.75	38.23	95.63	88.29
33	14-Animal Husbandry and Dairying	9570	34.80	34.80	66.95	51.98	51.98
34	17-Co-operation	9254	532.94	532.94	532.94	100.00	100.00
35	17-Co-operation	5006	71.37	71.37	74.74	95.48	95.48
36	19-Public Health and Family Welfare	9545	33.08	29.66	42.44	77.95	69.90
37	20- Public Health and Engineering	6032	10.53	10.06	17.76	59.31	56.67
38	22-Urban Development and Housing	1191	840.00	690.00	840.00	100.00	82.14
39	22-Urban Development and Housing	8017	228.49	228.49	408.00	56.00	56.00
40	22-Urban Development and Housing	9638	310.20	310.20	517.00	60.00	60.00
41	23-Water Resources	1163	50.19	25.42	50.19	100.00	50.64
42	23-Water Resources	1141	171.02	139.01	171.02	100.00	81.28
43	23-Water Resources	1908	21.15	11.15	21.15	100.00	52.72
44	23-Water Resources	8695	7.48	7.35	10.62	70.43	69.25
45	24-Public Works	5343	250.00	250.00	250.00	100.00	100.00
46	24-Public Works	1316	58.52	49.29	94.77	61.75	52.01
47	24-Public Works	4090	19.82	18.17	31.89	62.15	56.96
48	25-Mineral Resources	6606	842.91	842.91	842.91	100.00	100.00
49	26-Culture	7060	18.18	14.18	27.58	65.92	51.41
50	27-School Education	1382	22.00	22.00	22.00	100.00	100.00
51	27-School Education	6716	60.00	60.00	60.00	100.00	100.00
52	27-School Education	1121	54.99	54.99	74.22	74.10	74.10
53	30-Rural Development	6084	265.96	212.35	363.18	73.23	58.47
54	32-Public Relations	7248	155.28	149.28	266.39	58.29	56.04
55	32-Public Relations	9660	160.21	160.00	320.00	50.07	50.00
56	33-Tribal Affairs	1396	25.99	25.99	25.99	100.00	100.00
57	33-Tribal Affairs	7881	113.54	106.63	191.08	59.42	55.80
58	34-Social Justice and Disabled Person Welfare	7569	16.50	14.90	22.90	72.05	65.06
59	35-Micro, Small and Medium Enterprises	9921	49.61	39.53	74.68	66.43	52.93
60	40-Panchayat	7668	1,906.00	1,906.00	1,906.00	100.00	100.00
61	40-Panchayat	8209	37.87	29.65	53.48	70.82	55.44
62	43-Sports and Youth Welfare	7662	67.04	63.95	121.44	55.20	52.65
63	44-Higher Education	7600	29.17	29.17	29.17	100.00	100.00
64	44-Higher Education	6916	49.23	48.68	57.06	86.28	85.32
65	45-Public Assets Management	9848	53.74	53.74	78.74	68.25	68.25
66	46-Science and Technology	6760	7.35	7.35	10.50	70.00	70.00
67	46-Science and Technology	7608	13.95	13.95	16.46	84.75	84.75
68	46-Science and Technology	0144	8.40	8.40	15.00	56.00	56.00
69	47-Technical Education, Skill Development and Employment	0820	384.28	344.92	450.00	85.39	76.65

Sl. No.	Grant Number and Name	Scheme No.	Expenditure incurred during Jan-March 2024	Expenditure incurred in March 2024	Total Expenditure	Percentage of total expenditure incurred during	
						Jan-March 2024	March 2024
70	47-Technical Education, Skill and Development Employment	2377	25.70	25.70	29.50	87.12	87.12
71	48-Narmada Valley Development	1158	14.00	14.00	14.00	100.00	100.00
72	48-Narmada Valley Development	1151	38.16	38.16	38.16	100.00	100.00
73	48-Narmada Valley Development	5011	17.34	16.98	23.36	74.24	72.69
74	48-Narmada Valley Development	1157	30.00	21.18	30.00	100.00	70.59
75	48-Narmada Valley Development	9539	509.50	410.38	510.00	99.90	80.47
76	48-Narmada Valley Development	1250	5.57	5.51	10.50	53.01	52.47
77	49-Scheduled Caste Welfare	5133	37.54	33.38	42.46	88.41	78.61
78	52-Medical Education	9077	299.10	258.04	494.92	60.44	52.14
79	52-Medical Education	1211	6.65	5.88	11.00	60.48	53.45
80	52-Medical Education	6355	12.08	10.69	12.11	99.81	88.30
81	55-Women and Child Development	1197	13.41	13.41	13.41	100.00	100.00
82	55-Women and Child Development	5360	57.91	57.91	57.91	100.00	100.00
83	55-Women and Child Development	5067	891.13	830.64	935.84	95.22	88.76
84	55-Women and Child Development	1291	80.76	80.76	116.70	69.20	69.20
85	55-Women and Child Development	1204	13.69	13.69	14.02	97.63	97.63
Total			24,123.64	23,135.83	26,331.89	91.61	87.86

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 3.20

Statement showing Quarter wise expenditure for all Grants/Appropriations during 2023-24

(Reference: Paragraph 3.4.5; Pages 94 and 95)

Sl. No.	Grant No.	Description	Allocation during 2023-24	Expenditure in 1 st Quarter	Expenditure % in 1 st Quarter	Expenditure in 2 nd Quarter	Expenditure % in 2 nd Quarter	Expenditure in 3 rd Quarter	Expenditure % in 3 rd Quarter	Expenditure in 4 th Quarter	Expenditure in March	Total Expenditure during 2023-24	Expenditure in 4 th Quarter as percentage of total expenditure	Expenditure in March 2024 as percentage of total expenditure
1	CH-I	Charged Appropriation-Public Debt	24,545.85	2,082.47	9.63	4,656.56	21.52	4,145.33	19.16	10,751.37	7,267.81	21,635.73	49.69	33.59
2	CH-II	Charged Appropriation-Interest Payments and Servicing of Debt	24,580.14	3,305.50	14.31	7,012.37	30.36	3,643.76	15.77	9,136.78	5,384.55	23,098.41	39.56	23.31
3	1	General Administration	844.23	198.34	24.49	212.42	26.23	189.44	23.39	209.71	78.33	809.91	25.89	9.67
4	2	Aviation	331.96	28.15	25.38	34.35	30.97	27.26	24.57	21.17	15.38	110.93	19.09	13.87
5	3	Home	9,061.83	2,346.79	26.31	2,308.79	25.88	2,371.00	26.58	1,893.19	766.96	8,919.77	21.22	8.6
6	4	Environment	35.21	0.48	2.66	4.71	26.56	3.45	19.44	9.11	5.52	17.75	51.34	31.1
7	5	Jail	643.25	157.62	29.05	123.09	22.69	126.16	23.26	135.62	30.46	542.49	25	5.62
8	6	Finance	26,429.04	5,884.56	26.36	5,860.51	26.25	5,656.93	25.34	4,920.73	1,383.99	22,322.73	22.04	6.2
9	7	Commercial Tax	2,381.31	123.18	5.43	137.34	6.05	168.89	7.45	1,839.09	1,750.88	2,268.50	81.07	77.18
10	8	Expenditure on Land Revenue, District Administration and Disaster Relief	7,012.60	852.53	13.89	724.08	11.8	891.51	14.52	3,670.48	3,174.15	6,138.60	59.79	51.71
11	9	New and Renewable Energy	59.06	6.41	78.35	0.24	2.95	1.39	16.94	0.14	0.08	8.18	1.77	1.01
12	10	Forest	4,036.64	658.39	18.57	782.48	22.07	925.54	26.1	1,179.51	561.19	3,545.92	33.26	15.83
13	11	Industrial Policy and Investment Promotion	1,984.57	236.85	11.93	352.35	17.75	31.09	1.57	1,364.26	876.34	1,984.55	68.74	44.16
14	12	Energy	35,557.53	4,140.44	27.81	2,488.47	16.71	3,522.50	23.66	4,736.99	4,673.33	14,888.40	31.82	31.39
15	13	Farmers Welfare and Agriculture Development	21,379.18	4,164.69	19.48	4,017.47	18.79	4,267.68	19.96	8,929.34	4,624.30	21,379.18	41.77	21.63
16	14	Animal Husbandry and Dairy	1,122.46	272.91	24.31	239.65	21.35	262.3	23.37	347.58	221.58	1,122.44	30.97	19.74
17	15	Nomadic and Semi-Nomadic Tribes Department	42.76	1.71	6.73	4.27	16.84	6.77	26.7	12.61	6.53	25.36	49.72	25.77
18	16	Fisherman Welfare and Fisheries Development	212.97	17.6	14.49	35.26	29.03	13.89	11.44	54.7	4.8	121.45	45.04	3.95

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Sl. No.	Grant No.	Description	Allocation during 2023-24	Expenditure in 1 st Quarter	Expenditure % in 1 st Quarter	Expenditure in 2 nd Quarter	Expenditure % in 2 nd Quarter	Expenditure in 3 rd Quarter	Expenditure % in 3 rd Quarter	Expenditure in 4 th Quarter	Expenditure in March	Total Expenditure during 2023-24	Expenditure in 4 th Quarter as percentage of total expenditure	Expenditure in March 2024 as percentage of total expenditure
19	17	Co-operation	2,796.81	1,554.39	68.61	32.03	1.41	30.65	1.35	648.58	612.86	2,265.65	28.63	27.05
20	18	Labour	1,240.17	54.71	5.74	66.74	7	65.41	6.86	766.59	10.61	953.45	80.4	1.11
21	19	Public Health and Family Welfare	13,403.01	2,622.38	22.05	2,558.98	21.52	3,093.30	26.01	3,617.64	2,177.83	11,892.30	30.42	18.31
22	20	Public Health Engineering	12,700.51	3,138.64	27.52	3,047.34	26.72	2,605.44	22.84	2,614.68	-670.84	11,406.11	22.92	-5.88
23	21	Public Services Management	117.78	19.79	19.45	32.17	31.61	36.29	35.67	13.49	3.6	101.74	13.26	3.54
24	22	Urban Development and Housing	15,897.51	3,107.46	22.77	2,632.65	19.29	2,172.64	15.92	5,735.45	2,650.77	13,648.20	42.02	19.42
25	23	Water Resources	8,333.39	1,903.20	24.26	1,732.46	22.09	1,587.67	20.24	2,620.86	1,244.43	7,844.19	33.41	15.86
26	24	Public Works	14,514.19	2,739.36	20.16	3,492.91	25.71	2,179.98	16.04	5,175.31	2,308.27	13,587.56	38.09	16.99
27	25	Mineral Resources	1,998.80	278.41	13.96	273.28	13.7	255.63	12.81	1,187.55	1,005.19	1,994.87	59.53	50.39
28	26	Culture	432.87	58.7	13.59	136.52	31.61	78.76	18.24	157.89	70.44	431.87	36.56	16.31
29	27	School Education	29,468.45	6,539.10	22.19	8,344.95	28.32	7,166.36	24.32	7,415.62	3,031.66	29,466.03	25.17	10.29
30	28	State Legislature	92.71	27.75	30.36	23.6	25.82	19.08	20.87	20.97	8.28	91.4	22.94	9.06
31	29	Law and Legislative Affairs	2,548.86	676.56	26.79	611.38	24.21	571.26	22.62	666.47	199.61	2,525.67	26.39	7.9
32	30	Rural Development	11,763.99	5,463.76	48.35	2,531.18	22.4	670.98	5.94	2,634.10	1,468.47	11,300.02	23.31	13
33	31	Planning, Economics and Statistics	954.79	224.96	24.85	344.03	38	165.08	18.23	171.36	97.86	905.43	18.93	10.81
34	32	Public Relations	1,081.30	143.87	13.7	276.81	26.36	154.87	14.75	474.73	435.73	1,050.28	45.2	41.49
35	33	Tribal Affairs	9,795.86	2,461.62	25.29	2,807.35	28.84	2,133.64	21.92	2,330.20	1,106.58	9,732.82	23.94	11.37
36	34	Social Justice and Disabled Person Welfare	4,742.01	1,445.68	31.9	760.95	16.79	1,201.70	26.52	1,123.00	63.63	4,531.33	24.78	1.4
37	35	Micro, Small and Medium Enterprises	804.23	346.8	45.75	43.18	5.7	113.49	14.97	254.6	216.89	758.07	33.59	28.61
38	36	Transport	88.17	20.33	23.21	22.8	26.03	30.35	34.64	14.12	5.35	87.6	16.12	6.11
39	37	Tourism	218.89	69.99	31.97	43.74	19.98	18.3	8.36	86.86	58.84	218.89	39.68	26.88
40	38	Ayush	666.18	127.69	19.87	149.17	23.22	175.64	27.33	190.05	88.13	642.54	29.58	13.72
41	39	Food, Civil Supplies and Consumer Protection	1,751.04	310.06	20.67	254.14	16.94	575.87	38.4	359.74	221.14	1,499.81	23.99	14.74
42	40	Panchayat	9,577.07	1,099.23	14.86	1,981.34	26.79	446.36	6.04	3,868.95	3,612.87	7,395.88	52.31	48.85
43	41	Overseas Indian	20.86	0	0	20.01	99.98	0	0.02	0	0	20.01	0	0
44	42	Bhopal Gas Tragedy Relief and Rehabilitation	130.95	39.62	30.25	25.63	19.57	30.4	23.21	35.3	16.19	130.94	26.96	12.36
45	43	Sports and Youth Welfare	487.04	95.15	20.09	75.15	15.87	113.24	23.91	190.05	125.9	473.59	40.13	26.58
46	44	Higher Education	2,748.58	708.98	26.02	660.99	24.25	690.14	25.32	665.17	305.24	2,725.28	24.41	11.2

Sl. No.	Grant No.	Description	Allocation during 2023-24	Expenditure in 1 st Quarter	Expenditure % in 1 st Quarter	Expenditure in 2 nd Quarter	Expenditure % in 2 nd Quarter	Expenditure in 3 rd Quarter	Expenditure % in 3 rd Quarter	Expenditure in 4 th Quarter	Expenditure in March	Total Expenditure during 2023-24	Expenditure in 4 th Quarter as percentage of total expenditure	Expenditure in March 2024 as percentage of total expenditure
47	45	Public Assets Management	165.76	3.31	3.51	3.2	3.41	27.91	29.68	59.62	58.39	94.04	63.4	62.09
48	46	Science and Technology	300.22	81.68	35.02	34.55	14.81	42.37	18.16	74.66	62.6	233.26	32.01	26.84
49	47	Technical Education, Skill Development and Employment	2,561.84	271.43	14.86	405.4	22.2	339.51	18.59	809.76	572.92	1,826.10	44.34	31.37
50	48	Narmada Valley Development	8,488.73	1,891.64	22.29	2,025.96	23.87	1,104.35	13.01	3,464.33	1,766.17	8,486.28	40.82	20.81
51	49	Scheduled Caste Welfare	1,223.15	248.76	20.34	266.56	21.79	285.21	23.32	422.62	222.68	1,223.15	34.55	18.21
52	50	Horticulture and Food Processing	497.13	67.9	21.4	79.84	25.16	62.5	19.7	107.05	43.43	317.29	33.74	13.69
53	51	Religious Trusts and Endowments	112.45	21.39	27.59	13.91	17.94	6.17	7.96	36.05	4.72	77.52	46.51	6.08
54	52	Medical Education	3,863.92	942.4	27.12	592.32	17.05	968.26	27.87	971.68	577.9	3,474.66	27.96	16.63
55	53	Minority Welfare	154.56	2.36	22.42	2.89	27.44	2.39	22.71	2.89	2.55	10.53	27.43	24.2
56	54	Backward Classes Welfare	1,534.09	140.86	11.86	201.37	16.95	83.64	7.04	762	371.29	1,187.87	64.15	31.26
57	55	Women and Child Development	20,439.48	1,854.66	9.07	5,491.83	26.87	5,901.67	28.87	7,190.68	1,269.53	20,438.84	35.18	6.21
58	56	Cottage and Rural Industry	132.98	33.64	38.96	16.73	19.37	19.3	22.35	16.68	6.23	86.35	19.32	7.22
59	57	Happiness	7	0	0	0	0	3.41	70.02	1.46	1.46	4.87	29.98	29.98
Total			3,48,117.92	65,316.84	21.48	71,110.45	23.39	61,484.11	20.22	1,06,171.19	56,261.58	3,04,082.59	34.92	18.50

Source: Monthly Appropriation Accounts

Appendix 3.21

Missing/Incomplete Explanation for Variation from Budget

(Reference: Paragraph 3.4.6; Page 96)

Sl. No.	Grant No.	Nomenclature	Total Sub-Heads	Sub-Heads Requiring Explanation	Sub-Heads where explanation was given
1	CH-I	Public Debt	35	13	2
2	CH-II	Interest Payments and Servicing of Debt	167	39	15
3	1	General Administration	73	17	15
4	2	Aviation	11	6	0
5	3	Home	145	34	11
6	4	Environment	14	5	3
7	5	Jail	25	10	2
8	6	Finance	79	34	6
9	7	Commercial Tax	38	18	3
10	8	Expenditure on Land Revenue, District Administration and Disaster Relief	75	23	14
11	9	New and Renewable Energy	21	11	0
12	10	Forest	103	23	6
13	11	Industrial Policy and Investment Promotion	23	0	0
14	12	Energy	67	31	2
15	13	Farmers Welfare and Agriculture Development	233	39	35
16	14	Animal Husbandry and Dairying	136	34	32
17	15	Nomadic and Semi-Nomadic Tribes Welfare	38	7	0
18	16	Fisherman Welfare and Fisheries Development	40	9	1
19	17	Co-operation	58	20	16
20	18	Labour	26	9	1
21	19	Public Health and Family Welfare	189	32	0
22	20	Public Health Engineering	65	29	12
23	21	Public Services Management	12	7	0
24	22	Urban Development and Housing	231	24	0
25	23	Water Resources	362	33	10
26	24	Public Works	182	37	0
27	25	Mineral Resources	15	4	3
28	26	Culture	93	16	15
29	27	School Education	284	53	33
30	28	State Legislature	12	5	5
31	29	Law and Legislative Affairs	57	23	9
32	30	Rural Development	164	44	44
33	31	Planning, Economics and Statistics	45	6	1
34	32	Public Relations	62	1	0
35	33	Tribal Affairs	109	39	33
36	34	Social Justice and Disabled Person Welfare	153	2	0
37	35	Micro, Small and Medium Enterprises	43	9	8
38	36	Transport	15	7	2
39	37	Tourism	27	6	6
40	38	Ayush	59	18	4
41	39	Food, Civil Supplies and Consumer Protection	80	25	9
42	40	Panchayat	70	19	1
43	41	Overseas Indian	2	0	0
44	42	Bhopal Gas Tragedy Relief and Rehabilitation	18	3	0
45	43	Sports and Youth Welfare	64	20	20
46	44	Higher Education	122	23	23
47	45	Public Assets Management	8	6	0
48	46	Science and Technology	70	14	10

Sl. No.	Grant No.	Nomenclature	Total Sub-Heads	Sub-Heads Requiring Explanation	Sub-Heads where explanation was given
49	47	Technical Education, Skill Development and Employment	124	42	6
50	48	Narmada Valley Development	207	15	14
51	49	Scheduled Caste Welfare	69	21	21
52	50	Horticulture and Food Processing	57	22	17
53	51	Religious Trusts and Endowments	19	7	1
54	52	Medical Education	118	41	14
55	53	Minority Welfare	25	9	0
56	54	Backward Classes Welfare	27	8	0
57	55	Women and Child Development	119	15	15
58	56	Cottage and Rural Industry	57	16	0
59	57	Happiness	2	1	0
Total			4,844	1,084	500

Source: Appropriation Accounts 2023-24

Appendix 3.22
Excess Expenditure against the allotted Budget
(Reference: Paragraph 3.4.6; Page 96)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O: Original S: Supplementary R: Reappropriation/ Surrender	Actual Expenditure	Final Saving (-)/ Excess(+)
1	CH-I	Charged Appropriation- Public Debt	6003-111.6835- Special Securities Issued to National Small Savings Fund of the Central Government	(O) 4,200 (R) 300 4,500	4,753.91	253.91
2			6004-02.101.9086- Back to Back Loans for Externally Aided Projects	1,250	1,980.11	730.11
3	CH-II	Charged Appropriation- Interest Payments and Servicing of Debt.	2049-03.104.0095- Interest on All India Services Provident Fund	9.61	10.98	1.37
4			2049-01.101.9314- 8.05 Percent Madhya Pradesh State Development Loan, 2028	161.00	233.00	72.00
5			2049-01.123.5042- Interest on Special Securities Issued to National Small Saving Fund to Central Government by the Government of India	2,850.00	3,044.59	194.59
6			2049-01.200.0845- Interest Payment of Uday Bonds	524.63	528.72	4.09
7			2049-04.101.3707- Interest on Loan for Planed Scheme of State/Union Territory	(O) 600.00 (S) 1,200.00 1,800.00	2,119.29	319.29
8			2054-095.8808- Works Related to Information Technology	33.67	35.21	1.54
9	6	Finance	2071-01.101.9998- Madhya Pradesh Pension	4000.00	4473.42	473.42
10			2071-01.105.9998- Madhya Pradesh Pension	1300.00	1446.23	146.23
11			2071-01.200.5653- Payment of Pension to All India Service Officers	12.00	41.56	29.55
12			2071-01.102.9999- Composite State of Madhya Pradesh Pension	0.05	0.44	0.39
13			2071-01.104.9999- Composite State of Madhya Pradesh Pension	0.45	0.64	0.19
14			2071-01.106.9998- Madhya Pradesh Pension	5.00	13.05	8.05

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O: Original S: Supplementary R:Reappropriation/ Surrender	Actual Expenditure	Final Saving (-)/ Excess(+)
15			2071-01.106.9999- Composite State of Madhya Pradesh Pension	0.79	7.11	6.32
16	7	Commercial Tax	2043-101.1509- District Establishment	(O) 256.59 (R) (-) 67.60 188.99	189.29	0.30
17	8	Expenditure on Land Revenue, District Administration and Disaster Relief	2245-02.101.2018- Relief for Flooding and Excessive Rain Victims	(O) 600.00 (R) (-) 333.48 266.52	268.59	2.08
18	12	Energy	2801-80.101.0101.5381- Atal Krishi Jyoti Scheme	(O) 10.00 (S) Token 10.00	1702.05	1692.05
19			2801-80.101.0102.5378- Atal Grah Jyoti Scheme	(O) 1,330.88 (S) Token 1,330.88	2,125.88	795.00
20			2801-80.101.0103.5378- Atal Grah Jyoti Scheme	(O) 977.77 (S) Token 977.77	1,316.60	338.83
21			6801-190.1901.9542- Revamped Distribution Sector Scheme (RDSS)	(S) Token	76.49	76.49
22			6801-204.0101.6869- Rajeev Gandhi Rural Electricity Scheme	(S) 0.00	984.88	984.88
23	17	Co-operation	2425-107.0101.5006- Managerial Grant to Primary Credit Cooperative Societies	(O) 6.71 (R) (-) 0.33 6.38	55.81	49.43
24			2425-107.0102.5006- Managerial Grant to Primary Credit Cooperative Societies	(O) 2.53 (R) (-) 0.00 2.53	14.75	12.22
25			2425-107.0103.5006- Managerial Grant to Primary Credit Cooperative Societies	(O) 1.76 (R) (-) 0.74 1.02	4.18	3.16
26	19	Public Health and Family Welfare	2210-01.001.0101.2283- Direction and Administration	127.54	152.75	25.22
27			2210-01.001.0103.7834- Safety and Hygiene System of Health Institutions	9.19	9.99	0.80
28			2210-01.110.0702.2315- Prime Minister Public Health Scheme (AYUSHMAN BHARAT)	39.11	115.94	76.82
29			2210-01.110.0703.2315- Prime Minister Public Health Scheme (AYUSHMAN BHARAT)	12.03	87.51	75.48

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O: Original S: Supplementary R:Reappropriation/ Surrender	Actual Expenditure	Final Saving (-)/ Excess(+)
30			2210-01.110.0704.5724- National Health Mission (NUHM/NRHM)	990.95	1342.07	351.12
31			2210-01.110.0706.5724- National Health Mission (NUHM/NRHM)	255.73	623.30	367.57
32			2210-06.003.0101.5989- State Health Management Institute and Training Center	7.85	8.65	0.80
33			2211-196.0802.1508- District Level Staff	10.37	11.46	1.09
34	22	Urban Development and Housing	2217-05.191.0701.1263- National Urban Livelihood Mission	38.00	51.00	13.00
35			2217-05.191.0704.1263- National Urban Livelihood Mission	25.00	37.00	12.00
36			2217-05.800.0701.1199- Amrit 2.0- G.I.S. Based Master Plan	(S) Token	9.63	9.63
37			2217-05.800.0701.1205- Amrit 2.0- A. and O.E. Reform Incentive	(S) Token	65.81	65.81
38			2217-05.800.0701.1223- Urban Swach Bharat Mission 2.0- I.H.H.L. C.T.P.T.	(S) Token	5.51	5.51
39			2217-05.800.0704.1205- Amrit 2.0- A. and O.E. Reform Incentive	(S) Token	45.81	45.81
40	23	Water Resources	4700-60.800.0101.2897- Dam and Appurtenant Work	(O) 6.00 (S) 40.00 (R) 5.93 51.93	54.55	2.62
41			4700-C7.800.0701.1141- Ken Betwa Link National Scheme	(O) 0.00 (R) (-) 0.00 0.00	0.10	0.10
42			4700-C7.800.0702.2897- Dam and Appurtenant Work	(O) 351.00 (R) (-) 0.15 350.85	351.22	0.98
43			4701-80.800.0101.3368- Medium Irrigation Works	(O) 60.84 (R) (-) 52.37 8.47	27.87	19.40
44	24	Public Works-	4217-01.051.0101.1555- Rest Room for Vidhan sabha and MLA	1.00	2.50	1.50
45			5054-03.337.0102.6841- Construction of Roads by M.P. Road Development Corporation	0.00	60.00	60.00
46			5054-03.337.0103.6841- Construction of Roads by M.P. Road Development	0.00	195.00	195.00

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O: Original S: Supplementary R:Reappropriation/ Surrender	Actual Expenditure	Final Saving (-)/ Excess(+)
			Corporation			
47			5054-03.337.0801.0948- Central Road Fund	(O) 488.00 (S) 450.00 (R) (-) 70.00 868.00	893.89	25.89
48			5054-03.337.1901.5139- Construction/Upgradation of Main District Roads	(O) 220.00 (R) (-) 202.00 18.00	18.24	0.24
49			5054-03.337.1902.6841- Construction of Roads by M.P. Road Development Corporation	12.50	82.50	70.00
50			5054-03.337.1903.6841- Construction of Roads by M.P. Road Development Corporation	1.75	76.75	75.00
51			5054-80.0101.9686- Payment on Completion of B.O.T. Project	(O) 6.00 (S) 10.00 16.00	26.00	10.00
52	28	State Legislature	2011-02.103.4009- Vidhan Sabha Secretariat	(O) 50.90 (R) (-) 9.76 41.14	41.46	0.32
53	35	Micro, Small and Medium Enterprises	2851-101.0101.6750- Infrastructure Development of Micro, Small and Medium Industry	(O) 0.20 (R) (-) 0.07 0.13	1.23	1.10
54	40	Panchayat	3604-198.8209- Honorarium and Facilities to Panchayat Officials	11.04	28.50	17.46
55	44	Higher Education	2202-03.103.0101.0798- Arts, Science and Commerce Colleges	(O) 1,508.57 (R) (-) 475.32 1,033.25	1033.90	0.66
56	48	Narmada Valley Development	4700-51.001.0101.2428- Executive Establishment (Unit I and Unit II)	(O) 42.68 (R) (-) 22.29 20.39	20.52	0.13
57			4700-51.001.0101.3296- Expenditure for Establishment of Circle Office and Three Subordinate Divisions	(O) 8.62 (R) (-) 8.22 0.40	0.44	0.04
58			4700-51.001.0101.3557- Headquarters Establishment (Chief Engineer R.A.B. Lo. Sa.)	(O) 6.30 (R) (-) 2.94 3.36	3.41	0.05
59			4700-51.001.0101.8191- Headquarter Establishment (Unit - II)	(O) 52.90 (R) (-) 21.64 31.26	31.53	0.26
60			4700-66.800.0102.5091- Lower Goi Project	(O) 18.00 (R) (-) 3.51 14.49	14.74	0.25

Sl. No.	Grant No.	Name of the Grant	Heads of account	Provision O: Original S: Supplementary R:Reappropriation/ Surrender	Actual Expenditure	Final Saving (-)/ Excess(+)
61			4701-45.001.1902.5152-Halone Project	(O) 1.00 (R) (-) 0.93 0.07	20.57	20.50
62			4801-80.800.0101.3561-Headquarters Establishment	(O) 36.79 (R) (-) 18.39 18.40	18.73	0.32
63			4700-80.800.1401.9838-I.S.P. Kalisindh Micro Lift Irrigation Scheme Phase-2	(S) 222.00 (R) 623.00 845.00	940.00	95.00
64	52	Medical Education	4210-03.105.0102.1103-Ratlam/Datia/Shivpuri and Satna Medical College (State Assistant)	17.92	25.14	7.22
65			4210-03.105.0703.1136-Construction of New Nursing Colleges	2.40	4.16	1.76
66			4210-03.105.0704.1136-Construction of New Nursing Colleges	6.10	10.79	4.69
67			4210-03.105.0705.1136-Construction of New Nursing Colleges	2.30	3.77	1.47
68	55	Women and Child Development	2235-02.102.0704.0658-Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 366.19 (S) 139.98 (R) (-) 280.44 225.73	239.89	14.16
69			2235-02.102.0707.0658-Anganwadi Services (Saksham Anganwadi Aur Poshan 2.0)	(O) 640.13 (S) 143.35 (R) 719.43 1,502.91	1,579.34	76.43
70			2235-02.103.0101.1130-Mukhyamantri Ladli Behna Scheme 2023	(O) 4,611.72 (S) 4,448.00 (R) 1,505.64 10,565.36	10,566.36	1.00
Total				36,417.21	44,366.31	7,949.70

Source: Appropriation Accounts 2023-24

Appendix 3.23
Re-appropriation beyond limit
(Reference: Paragraph 3.4.9.2(ix); Page 113)

(₹ in crore)

Sl. No.	Major Head/ Scheme Head	Budget Allotment	Budget Re-appropriation
2021-22			
1	20-4215-01-001-9999-1854-V-12-003	1.25	2.13
2	20-4215-01-001-9999-1854-V-19-009	0.25	0.20
3	20-4215-01-101-0704-3862-V-11-025	Token Money	2.00
4	20-4215-01-101-0704-3862-V-34-001	Token Money	1.50
5	20-4215-01-101-0705-3862-V-34-000	Token Money	0.75
6	20-4215-01-101-0706-3862-V-34-000	Token Money	0.50
7	20-4215-01-102-0705-5468-V-64-001	255.00	258.00
8	20-4215-01-102-0705-9029-V-64-001	Token Money	0.50
9	20-4215-01-102-0706-5468-V-64-001	195.00	195.25
10	20-4215-01-800-0704-7163-V-11-025	Token Money	4.65
11	20-4215-01-800-0704-7163-V-26-000	Token Money	1.35
12	20-4215-01-800-0704-7163-V-35-000	Token Money	0.50
13	20-4215-01-800-0705-7163-V-26-000	Token Money	1.00
14	20-4215-01-800-0705-7163-V-35-000	Token Money	0.50
15	20-4215-01-800-0706-7163-V-26-000	Token Money	0.25
16	20-4215-01-800-0706-7163-V-35-000	Token Money	0.25
2022-23			
17	20-4215-01-102-0101-2580-V-64-001	30.50	18.30
18	20-4215-01-102-0101-4379-V-64-001	91.50	57.70
19	20-4215-01-102-0101-6032-V-64-001	8.00	6.50
20	20-4215-01-102-0102-2580-V-64-001	11.50	6.90
21	20-4215-01-102-0103-2580-V-64-001	8.00	4.80
22	20-4215-01-800-1401-7301-V-64-002	280.60	167.50
23	20-4215-01-800-1403-7301-V-64-002	73.60	45.00
2023-24			
24	20-4215-01-102-0101-6032-V-64-001	8.00	10.00
25	20-4215-01-102-0103-2580-V-64-001	8.00	5.00
26	20-4215-01-102-0704-5468-V-64-001	536.98	705.57
27	20-4215-01-102-0705-5468-V-64-001	123.64	209.94
28	20-4215-01-102-0706-5468-V-64-001	170.26	186.26

Appendix 4.1

Department wise position of pending Utilisation Certificates

(Reference: Paragraph 4.6; Page 121)

(₹ in crore)

Sl. No.	Department	Major Head	Description	No. of UCs	Amount
1.	Parliamentary Affairs	2011	Parliament/State/Union Territory Legislatures	30	1.29
2.	General Administration	2013	Council of Minister	37	0.74
		2014	Administration of Justice	375	1.55
		2015	Election	02	0.16
		2052	Secretariat - General Services	93	87.72
		2053	District Administration	02	5.08
3.	Revenue Department	2029	Land Revenue	104	1.20
4.	Commercial Tax	2045	Other Taxes and Duties on Commodities	04	0.17
5.	Finance	2047	Other Fiscal Services	04	0.01
		2075	Miscellaneous General Services	532	4.95
6.	School Education Department	2202	General Education	06	7.13
7.	Sports and Youth Welfare	2204	Sports and Youth Services	91	21.04
8.	Culture	2205	Art and Culture	21	20.54
9.	Public Health Engineering	2215	Water Supply and Sanitation	552	441.97
10.	Urban Development and Housing	2216	Housing	14	2,534.81
		2217	Urban Development	35	422.30
11.	Public Relation (Jansampark)	2220	Information and Publicity	35	1.50
12.	Schedule Caste and Schedule Tribes Welfare	2225	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	83	306.62
13.	Labour	2230	Labour and Employment	1269	44.61
14.	Social Justice and Disabled Person Welfare Department	2235	Social Security and Welfare	1081	744.50
15.	Farmer Welfare and Agriculture Development	2401	Crop Husbandry	3138	450.27
		4402	Capital Outlay on Soil and Water Conservation	11	1.25
16.	Animal Husbandry	2403	Animal Husbandry	527	256.79
17.	Fisherman Welfare and Fisheries Development	2405	Fisheries	3359	10.49
18.	Food, Civil Supplies & Consumer Protection	2408	Food, Storage and Warehousing	1453	2,186.80
19.	Co-operation	2425	Co-operation	722	278.69
20.	Rural Development	2505	Rural Development	16	1,155.78
		2515	Other work of Rural Development	43	3,549.95
21.	Water Resources	2702	Minor Irrigation	280	12.55
22.	New and Renewable Energy	2810	New and Renewable Energy	34	30.77
23.	Cottage and Rural Industries	2851	Village and Small Industries	623	218.26
24.	Industry Policy and Investment Promotion	2852	Industries	2988	191.07

Sl. No.	Department	Major Head	Description	No. of UCs	Amount
25.	Mineral Resources	2853	Non-ferrous Mining and Metallurgical Industries	871	234.49
26.	Science and Technology	3425	Other Scientific Research	02	2.24
27.	Tourism	3452	Tourism	188	84.54
28.	Panchayati Raj Development	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1272	8,737.55
Total				19897	22,049.38

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 4.2**Details of Inoperative Personal Deposit Accounts as on 31 March 2024**

(Reference: Paragraph 4.8; Page 124)

			(₹ in lakh)
Sl. No.	Name of Treasury	No. of PD Accounts	Amount
1.	Alirajpur	2	0.17
2.	Anuppur	1	0.24
3.	Betul	9	-126.44
4.	Bhind	1	12.84
5.	Bhopal	5	331.92
6.	Chhatarpur	14	428.14
7.	Datia	4	184.49
8.	Dewas	1	0.06
9.	Dhar	5	265.54
10.	Guna	1	0.98
11.	Harda	8	44.36
12.	Indore City	22	17,060.40
13.	Indore	2	-405.74
14.	Jabalpur city	5	107.89
15.	Jabalpur	8	3,081.34
16.	Jhabua	5	841.82
17.	Khargone	6	2,817.65
18.	Khandwa	3	2,104.49
19.	Mandla	8	1,643.42
20.	Morena	4	13.10
21.	Narsinghpur	9	53.75
22.	Rajgarh	6	-39.89
23.	Ratlam	4	67.83
24.	Rewa	8	273.12
25.	Raisen	15	1,861.86
26.	Sagar	10	-215.77
27.	Sajapur	2	-0.95
28.	Satna	7	17.07
29.	Sehore	2	61.50
30.	Seoni	7	33.38
31.	Shahdol	8	197.13
32.	Sidhi	4	3.79
33.	Singrauli	3	18.95
34.	Tikamgarh	3	25.78
35.	Ujjain	2	11.52
36.	Umaria	1	35.57
37.	Vallabh bhawan	1	-2,044.66
38.	Vindhyachal	8	3,819.64
Total		214	32,586.29

Source: Information furnished by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 4.3
Booking under Minor Head '800-Other Receipts'
(Reference: Paragraph 4.9; Page 125)

(₹ in crore)

Sl. No.	Major Head	Description	Receipt under Minor Head 800-Other Receipts	Total Receipt under the Major Head	Percentage
1	0047	Other Fiscal Services	0.02	0.02	100.00
2	0056	Jails	2.51	3.25	77.23
3	0059	Public Works	62.63	62.84	99.66
4	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	58.21	81.73	71.22
5	0210	Medical and Public Health	180.76	200.24	90.27
6	0211	Family Welfare	0.14	0.13	111.05
7	0217	Urban Development	73.52	74.90	98.15
8	0220	Information and Publicity	0.18	0.18	100.00
9	0235	Social Security and Welfare	16.16	16.12	100.22
10	0401	Crop Husbandry	1,937.77	1,951.16	99.31
11	0404	Dairy Development	0.00*	0.00*	99.63
12	0408	Food Storage and Warehousing	0.91	0.92	99.61
13	0435	Other Agricultural Programmes	41.20	41.20	99.98
14	0700	Major Irrigation	102.04	132.18	77.20
15	0702	Minor Irrigation	325.78	325.78	100.00
16	0801	Power	352.66	352.66	100.00
17	0852	Industries	0.04	0.04	100.00
18	1054	Roads and Bridges	0.00*	0.00*	100.00
19	1452	Tourism	17.03	17.03	100.00
20	Other Major Heads having percentage less than 50 per cent	Other Major Heads having percentage less than 50 per cent	7,842.70	2,30,765.66	3.40
Total			11,014.25	2,34,026.04	4.71

Source: Finance Accounts 2023-24

*Negligible

Appendix 4.4
Booking under Minor Head '800-Other Expenditure'
(Reference: Paragraph 4.9; Page 125)

(₹ in crore)					
Sl. No.	Major Head	Description	Expenditure under Minor Head 800-Other Expenditure	Total Expenditure under the Major Head	Percentage
1	2075	Miscellaneous General Services	39.52	77.04	51.30
2	2204	Sports and Youth Services	135.28	233.09	58.04
3	2217	Urban Development	2,186.87	3,426.36	63.82
4	2250	Other Social Services	77.68	77.68	100.00
5	2401	Crop Husbandry	4,629.07	7,273.80	63.64
6	2702	Minor Irrigation	83.28	85.60	97.29
7	2705	Command Area Development	5.90	5.90	100.00
8	2851	Village and Small Industries	448.76	710.37	63.17
9	2852	Industries	1,026.75	1,040.35	98.69
10	3454	Census, Surveys and Statistics	67.23	127.33	52.80
11	4070	Capital Outlay on Other Administrative Services	6.49	6.49	100.00
12	4408	Capital outlay on Food, Storage and Warehousing	0.02	0.02	100.00
13	4700	Capital Outlay on Major Irrigation	9,601.56	12,620.28	76.08
14	4701	Capital outlay on Medium Irrigation	1,401.91	1,438.11	97.48
15	4705	Capital Outlay on Command Area Development	0.89	0.89	100.00
16	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	860.00	860.00	100.00
17	4875	Capital Outlay on Other Industries	610.00	704.41	86.60
18	5475	Capital Outlay on other General Economic Services	0.18	0.18	100.00
19	Other Major Heads having percentage less than 50 per cent	Other Major Heads having percentage less than 50 per cent	17,604.97	2,49,388.95	7.06
Total			38,786.36	2,78,076.85	13.95

Source: Finance Accounts 2023-24

Appendix 4.5

List of Vouchers Manually and Randomly selected to find Appropriate Minor Head instead of Minor Head 800

(Reference: Paragraph 4.9; Page 126)

(₹ in crore)

Sl. No.	Voucher No./Treasury	Classification	Amount	Scheme Name	Minor Head which could have been to be used as per LMMH
1	04_2501_VIN_25	30_2501_02_800_0101_8711_42_007_V	1.41	8711- Ground Water Management Institute Command Area Programme	307- Soil and water conservation
2	10_23_2501_VIN_1	30_2501_02_800_0101_8711_42_007_V	1.28	8711- Ground Water Management Institute Command Area Programme	307- Soil and water conservation
3	01_24_2501_VIN_2	30_2501_02_800_0101_8711_42_007_V	1.02	8711- Ground Water Management Institute Command Area Programme	307- Soil and water conservation
		Total	3.71		
4	07_4202_VAL_13	43-4202-03-800-0101-5159-63-002-V	1.00	5159- Khel Akadmiyon ki sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
5	07_4202_VAL_40	43-4202-03-800-0102-5159-64-002-V	1.00	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
6	10_23_4202_VAL_9	43-4202-03-800-0102-5159-64-002-V	2.00	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
7	10_23_4202_VAL_11	43-4202-03-800-0102-5159-64-002-V	2.00	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
8	10_23_4202_VAL_21	43-4202-03-800-0101-5159-64-002-V	2.90	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
9	10_23_4202_VAL_45	43-4202-03-800-0102-5159-63-002-V	1.27	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
10	10_23_4202_VAL_46	43-4202-03-800-0101-5159-63-002-V	1.76	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
11	01_24_4202_VAL_8	43-4202-03-800-0101-5159-64-002-V	1.50	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.
12	01_24_4202_VAL_9	43-4202-03-800-0101-5159-64-002-V	1.50	5159- Khel Akadmiyon ki Sthapna	101- Youth Hostels or 102- Sports Stadia should be used as per the usage of fund.

Sl. No.	Voucher No./Treasury	Classification	Amount	Scheme Name	Minor Head which could have been to be used as per LMMH
13	12_23_2202_VAL_1	43-2204-00-800-0101-5159-42-007-V	1.40	5159- Khel Akadmiyon ki Sthapna	104- Sports and Games
		Total	16.34		
14	07_23_4202_VAL_39	43-4202-03-800-0101-6703-64-002-V	1.00	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
15	07_4202_VAL_38	43-4202-03-800-0103-6703-64-002-V	1.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
16	07_4202_VAL_14	43-4202-03-800-0101-6703-64-002-V	1.45	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
17	07_4202_VAL_41	43-4202-03-800-0102-6703-64-002-V	1.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
18	03_24_4202_VAL_52	43-4202-03-800-0101-6703-64-002-V	2.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
19	03_24_4202_VAL_25	43-4202-03-800-0101-6703-64-002-V	2.39	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
20	03_24_4202_VAL_28	43-4202-03-800-0101-6703-64-002-V	2.98	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
21	03_24_4202_VAL_58	43-4202-03-800-0102-6703-64-002-V	2.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
22	03_24_4202_VAL_67	43-4202-03-800-0102-6703-64-002-V	1.96	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
23	03_24_4202_VAL_53	43-4202-03-800-0101-6703-64-002-V	2.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
24	03_24_4202_VAL_104	43-4202-03-800-0101-6703-64-002-V	5.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
25	03_24_4202_VAL_103	43-4202-03-800-0102-6703-64-002-V	1.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
26	03_24_4202_VAL_91	43-4202-03-800-0101-6703-64-002-V	2.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
27	03_24_4202_VAL_102	43-4202-03-800-0101-6703-64-002-V	4.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
28	02_24_4202_VAL_31	43-4202-03-800-0103-6703-64-002-V	1.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
29	02_24_4202_VAL_53	43-4202-03-800-0101-6703-64-002-V	1.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
30	02_24_4202_VAL_38	43-4202-03-800-0102-6703-64-002-V	1.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
31	02_24_4202_VAL_33	43-4202-03-800-	1.50	6703- Khel stadium	102- Sports Stadia

Sl. No.	Voucher No./Treasury	Classification	Amount	Scheme Name	Minor Head which could have been to be used as per LMMH
		0102-6703-64-002-V		evam khel adhosanrachna	should be used
32	02_24_4202_VAL_39	43-4202-03-800-0103-6703-64-002-V	1.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
33	02_24_4202_VAL_37	43-4202-03-800-0103-6703-64-002-V	1.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
34	02_24_4202_VAL_30	43-4202-03-800-0102-6703-64-002-V	1.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
35	02_24_4202_VAL_51	43-4202-03-800-0101-6703-64-002-V	3.00	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
36	02_24_4202_VAL_32	43-4202-03-800-0103-6703-64-002-V	1.50	6703- Khel stadium evam khel adhosanrachna	102- Sports Stadia should be used
37	10_23_4202_VAL_36	43-4202-03-800-0101-6703-63-002-V	1.10	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
38	09_4202_VAL_25	43-4202-03-800-0103-6703-64-002-V	1.00	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
39	04_23_4202_VAL_24	43-4202-03-800-0102-6703-64-002-V	1.00	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
40	04_23_4202_VAL_33	43-4202-03-800-0101-6703-64-002-V	1.00	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
41	04_23_4202_VAL_35	43-4202-03-800-0102-6703-64-002-V	1.00	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
42	04_23_4202_VAL_34	43-4202-03-800-0101-6703-64-002-V	1.06	6703- Khel Stadium evam Khel Adhosanrachna	102- Sports Stadia should be used
		Total	50.94		
43	08_4515_VIN_1	30-4515-800-1202-0654-64-001-V	11.50	0654- Mukhya Mantri Gram Sadak Yojana	103- Rural Development
44	08_4515_VIN_2	30-4515-800-1201-0654-64-001-V	30.50	0654- Mukhya Mantri Gram Sadak Yojana	103-Rural Development
45	08_4515_VIN_3	30-4515-800-1203-0654-64-001-V	8.00	0654- Mukhya Mantri Gram Sadak Yojana	103- Rural Development
		Total	50.00		
46	04_23_4406_SAG_1	10_4406_01_800_9667_54_V	78.86	9667- Forest conservation Division	101- Forest conservation Development and regeneration
47	04_23_4406_SAG_2	10_4406_01_800_9667_54_V	18.44	9667- Forest conservation Division	101- Forest conservation Development and regeneration
48	06_23_4406_VAL_25	10_4406_01_800_9667_34_V	1.84	9667- Forest conservation Division	101- Forest conservation Development and regeneration

Sl. No.	Voucher No./Treasury	Classification	Amount	Scheme Name	Minor Head which could have been to be used as per LMMH
49	07_23_4406_MND_1	10_4406_01_800_96_67_34_V	2.46	9667- Forest conservation Division	101- Forest conservation Development and regeneration
50	07_23_4406_MND_21	10_4406_01_800_96_67_34_V	1.23	9667- Forest conservation Division	101- Forest conservation Development and regeneration
51	09_23_4406_MND_10	10_4406_01_800_96_67_34_V	2.31	9667- Forest conservation Division	101- Forest conservation Development and regeneration
52	09_23_4406_SAG_51	10_4406_01_800_9667_54_V	11.90	9667- Forest conservation Division	101- Forest conservation Development and regeneration
		Total	117.04		
53	06_23_2401_GWL_54	13_2401__800_0101_6345_44_001_V	300.00	6345- Mukhya Mantri Kisan Kalyan Yojana	115- Scheme of small /Marginal farmers and agricultural labour
54	06_23_2401_GWL_56	13_2401__800_0102_6345_44_001_V	300.00	6345- Mukhya Mantri Kisan Kalyan Yojana	115- Scheme of small /Marginal farmers and agricultural labour
55	06_23_2401_GWL_57	13_2401__800_0103_6345_44_001_V	300.00	6345- Mukhya Mantri Kisan Kalyan Yojana	115- Scheme of small /Marginal farmers and agricultural labour
56	06_23_2401_GWL_53	13_2401__800_0101_6345_44_001_V	300.00	6345- Mukhya Mantri Kisan Kalyan Yojana	115- Scheme of small /Marginal farmers and agricultural labour
57	06_23_2401_GWL_55	13_2401__800_0101_6345_44_001_V	300.00	6345- Mukhya Mantri Kisan Kalyan Yojana	115- Scheme of small /Marginal farmers and agricultural labour
		Total	1,500.00		
58	03_24_2235_REW_117	34_2235_02_800_01_01_6710_42_001_V	1.13	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
59	03_24_2235_DIND_25	34_2235_02_800_01_01_6710_42_001_V	1.20	6710- Financial assistance to DDayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
60	02_24_2235_REW_86	34_2235_02_800_01_01_6710_42_001_V	1.10	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
61	02_24_2235_REW_60	34_2235_02_800_01_01_6710_42_001_V	1.09	6710- Financial assistance to D Dayal	103- Women's Welfare

Sl. No.	Voucher No./Treasury	Classification	Amount	Scheme Name	Minor Head which could have been to be used as per LMMH
				Antyoday Mission (CM Girls' Marriage Assistance Scheme)	
62	02_24_2235_SEHO_19	34_2235_02_800_01_01_6710_42_001_V	3.66	6710- Financial assistance to DDayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
63	03_24_2235_REW_65	34_2235_02_800_01_01_6710_42_001_V	1.13	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
64	07_23_2235_JHA_9	34-2235-02-800-0102-6710-42-007-V	1.42	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
65	07_23_2235_SAG_6	34-2235-02-800-0101-6710-42-007-V	1.87	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
66	07_23_2235_SAG_7	34-2235-02-800-0103-6710-42-007-V	1.16	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
67	07_23_2235_NAR_25	34-2235-02-800-0102-6710-42-007-V	1.08	6710- Financial assistance to D Dayal Antyoday Mission (CM Girls' Marriage Assistance Scheme)	103- Women's Welfare
		Total	14.84		
68	03_24_6856_VIN_01	11_6856_00_800_01_01_2123_67_000_V	50.00	2123- Investment Incentive Scheme	190- Loans for public sector and other undertakings
69	02_24_6856_VIN_01	11_6856_00_800_01_01_2123_67_000_V	62.50	2123- Investment Incentive Scheme	190- Loans for public sector and other undertakings
70	02_24_2852_VIN_01	11_2852_80_800_01_01_2123_44_008_V	300.00	2123- Investment Incentive Scheme	104- Industrial Promotion
71	03_24_2852_VIN_02	11_2852_80_800_01_01_2123_44_008_V	332.00	2123- Investment Incentive Scheme	104- Industrial Promotion
72	03_24_2852_VIN_03	11_2852_80_800_01_01_2123_42_007_V	18.00	2123- Investment Incentive Scheme	104- Industrial Promotion
73	03_24_2852_VIN_05	11_2852_80_800_01_01_2123_44_008_V	286.49	2123- Investment Incentive Scheme	104- Industrial Promotion
74	03_24_2852_VIN_04	11_2852_80_800_01_01_2123_42_007_V	10.00	2123- Investment Incentive Scheme	104- Industrial Promotion
		Total	1,058.99		
75	10_23_2053_VAL_28	21_2053_00_800_01_01_5722_42_002_V	3.00	5722- Establishment of call centre.	094- Other Establishment.
76	11_23_2053_VAL_28	21_2053_00_800_01_01_5722_42_002_V	3.00	5722- Establishment of call centre.	094- Other Establishment.

Sl. No.	Voucher No./Treasury	Classification	Amount	Scheme Name	Minor Head which could have been to be used as per LMMH
77	12_23_2053_VAL_31	21_2053_00_800_01_01_5722_42_002_V	3.00	5722- Establishment of call centre.	094- Other Establishment.
78	01_24_2053_VAL_10	21_2053_00_800_01_01_5722_42_002_V	3.00	5722- Establishment of call centre.	094- Other Establishment.
79	07_23_2053_VAL_6	21_2053_00_800_01_01_5722_42_002_V	3.00	5722- Establishment of call centre.	094- Other Establishment.
		Total	15.00		
80	08_23_2235_BPL_56	34_2235_02_800_01_01_6692_44_001_V	1.12	6692- Chief Minister Marriage Scheme	103- Women's Welfare
81	03_24_2235_SEHOR_51	34_2235_02_800_01_01_6692_44_001_V	1.10	6692- Chief Minister Marriage Scheme	103- Women's Welfare
		Total	2.22		
82	08_23_2235_VAL_51	34_2235_02_800_08_01_7569_42_007_V	1.01	7569- Nishakt Jano ke liye Badharahit Vatavaran	101- Welfare of the Handicapped
83	03_24_2235_VAL_48	34_2235_02_800_08_01_7569_42_007_V	1.01	7569- Nishakt Jano ke liye Badharahit Vatavaran	101- Welfare of the Handicapped
		Total	2.02		
84	04_23_2403_VAL_56	14_2403_800_0101_2087_44_001_V	2.20	2087- Achary Vidyasagar Gau Samvardhan Scheme.	102- Cattle and Buffalo Development
		Total	2.20		
85	06_23_4217_VIN_3	22_4217_60_800_12_01_2043_65_000_V	5.78	2043- Madhya Pradesh Metro Rail Corporation Limited	190- Investments in Public Sector and other Undertakings
86	07_23_4217_VIN_1	22_4217_60_800_12_01_2043_65_000_V	94.22	2043- Madhya Pradesh Metro Rail Corporation Limited	190- Investments in Public Sector and other Undertakings
87	02_24_4217_VIN_12	22_4217_60_800_12_01_2043_65_000_V	310.00	2043- Madhya Pradesh Metro Rail Corporation Limited	190- Investments in Public Sector and other Undertakings
88	06_23_4217_VIN_2	22_4217_60_800_12_01_2043_65_000_V	157.22	2043- Madhya Pradesh Metro Rail Corporation Limited	190- Investments in Public Sector and other Undertakings
89	04_23_4217_VIN_1	22_4217_60_800_12_01_2043_65_000_V	142.78	2043- Madhya Pradesh Metro Rail Corporation Limited	190- Investments in Public Sector and other Undertakings
		Total	710.00		
90	03_24_4875_VIN_4	11_4875_60_800_01_01_6749_65_000_V	54.00	6749- Madhya Pradesh Industrial Development Corporation Limited	190- Investments in Public Sector and other Undertakings
91	05_23_4875_VIN_1	11_4875_60_800_01_01_6749_65_000_V	66.00	6749- Madhya Pradesh Industrial Development Corporation Limited	190- Investments in Public Sector and other Undertakings
		Total	120.00		

Source: VLC data compiled by O/o the AG (A&E)-I, Madhya Pradesh, Gwalior

Appendix 4.6
Statement of finalisation of accounts and investments in Departmental Commercial
Undertakings/Corporations/Companies
(Reference: Paragraph 4.15; Page 132)

(₹ in crore)

Sl. No.	Name of PSUs/Corporations/Companies	Accounts in arrear	Period of Accounts in arrear	Whether the PSU/ Corporation is loss-making or not	Investment made in PSUs/Corporations as per latest Accounts received
1	Sant Ravidas Madhya Pradesh Hastha Shilp Evam Hathkargha Vikas Nigam Limited	3	2021-22 to 2023-24	Profit making	1.26
2	Madhya Pradesh State Industrial Development Corporation Limited	7	2017-18 to 2023-24	Profit making	378.58
3	Madhya Pradesh Laghu Udyog Nigam Limited	4	2020-21 to 2023-24	Profit making	2.82
4	DMIC Pithampur Jal Prabhandhan Limited	1	2023-24	Loss Making	209.69
5	Madhya Pradesh Plastic City Development Corporation Gwalior Limited	1	2023-24	Loss Making	33.01
6	Madhya Pradesh State Mining Corporation Limited	1	2023-24	Profit making	14.12
7	Madhya Pradesh Industrial Development Corporation Limited	3	2021-22 to 2023-24	Loss Making	2893.46
8	DMIC Vikram Udyog Puri Limited	1	2023-24	Loss Making	373.40
9	Madhya Pradesh Plastic Park Development Corporation Limited Bhopal	1	2023-24	Loss Making	13.39
10	Madhya Pradesh State Civil Supplies Corporation Limited	5	2019-20 to 2023-24	Profit making	690.13
11	Madhya Pradesh Warehousing Corporation Limited	1	2023-24	Profit making	8.83
12	Madhya Pradesh State Agro Industries Development Corporation Limited	4	2020-21 to 2023-24	Profit making	3.29
13	Madhya Pradesh State Tourism Development Corporation	5	2019-20 to 2023-24	Profit making	167.53
14	Madhya Pradesh Tourism Board	3	2021-22 to 2023-24	Profit making	10.00
15	Madhya Pradesh Hotel Corporation	3	2021-22 to 2023-24	Loss Making	5.60
16	Madhya Pradesh AMRL (Semaria) Coal Company Limited	1	2023-24	Loss making	3.19
17	Madhya Pradesh AMRL (Morga) Coal Company Limited	1	2023-24	Loss making	1.11
18	Madhya Pradesh AMRL (Bicharpur) Coal Company Limited	1	2023-24	Loss making	49.06
19	Madhya Pradesh AMRL (Marki Barka) Coal Company Limited	1	2023-24	Loss making	11.38
20	Madhya Pradesh State Road Transport Corporation Limited	16	Last account received 2007-08		
21	Madhya Pradesh Poorva Kshetra Vidyut Vitaran Company Limited	1	2023-24	Loss making	16,770.43
22	Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited	1	2023-24	Loss making	17,434.07

Sl. No.	Name of PSUs/Corporations/Companies	Accounts in arrear	Period of Accounts in arrear	Whether the PSU/ Corporation is loss-making or not	Investment made in PSUs/Corporations as per latest Accounts received
23	Madhya Pradesh Power Management Company Limited	1	2023-24	Profit making	18,280.53
24	Madhya Pradesh Jal Nigam Maryadit	2	2022-23 to 2023-24	Loss making	100.00
25	Madhya Pradesh Road Development Corporation Limited	2	2022-23 to 2023-24	Profit making	20.00
26	Madhya Pradesh Urja Vikas Nigam Limited	2	2022-23 to 2023-24	Profit making	67.98
27	Shahpura Thermal Power Company Limited	1	2023-24	Profit making	6.42
28	Bansagar Thermal Power Company Limited	1	2023-24	Profit making	14.25
29	Madhya Pradesh Building Development Corporation Limited	1	2023-24	Loss making	0.05
30	The Provident Investment Company Limited	3	2021-22 to 2023-24	Loss Making	0.50
31	Madhya Pradesh Venture Finance Trustee Limited	4	2020-21 to 2023-24	Loss Making	0.01
32	Madhya Pradesh Financial Corporation	1	2023-24	Loss Making	650.06
33	Madhya Pradesh Venture Finance Limited	4	2020-21 to 2023-24	Loss Making	0.81
34	Narmada Basin Projects Company Limited	2	2022-23 to 2023-24	Profit making	31139.52
35	Madhya Pradesh Rajya Van Vikas Nigam	2	2022-23 to 2023-24	Profit making	0.00
36	Madhya Pradesh State Electronic Development Corporation Ltd.	2	2022-23 to 2023-24	Profit making	197.62
37	Jabalpur Electronic Manufacturing Park Ltd.	2	2022-23 to 2023-24	Profit making	0.00
38	Bhopal Electronic Manufacturing Park Ltd.	2	2022-23 to 2023-24	Profit making	0.00
39	Gwalior Smart City Development Corporation Limited, Gwalior	1	2023-24	Loss Making	200.00
40	Sagar Smart City Limited, Sagar	1	2023-24	Loss Making	200.00
41	Satna Smart City Development Limited, Satna	3	2021-22 to 2023-24	--	--
42	Indore Smart City Development Limited, Indore	1	2023-24	Loss Making	200.00
43	Jabalpur Smart City Development Limited, Jabalpur	1	2023-24	Profit making	200.00
44	Ujjain Smart City Development Limited, Ujjain	1	2023-24	Nil	200.00
45	Bhopal Smart City Development Limited, Bhopal	2	2022-23 to 2023-24	Nil	200.00
46	Madhya Pradesh Urban Development Company Limited, Bhopal	2	2022-23 to 2023-24	Loss Making	10.00
47	Madhya Pradesh Metro Rail Corporation Limited	1	2023-24	Profit making	2,623.85
48	Madhya Pradesh Police Housing & Infrastructure Development Corporation Limited, Bhopal	2	2022-23 to 2023-24	Profit making	4.58

Sl. No.	Name of PSUs/Corporations/Companies	Accounts in arrear	Period of Accounts in arrear	Whether the PSU/ Corporation is loss-making or not	Investment made in PSUs/Corporations as per latest Accounts received
49	Ratlam Bus Service	7	2017-18 to 2023-24	No account has been received (arrear from 2017-18)	
50	Indore Idea Factory Foundation	1	2023-24	Loss Making	0.10
51	B-Nest Foundation	2	2022-23 to 2023-24	Nil	1.00
52	Madhya Pradesh Adivasi Vitta Aivam Vikas Nigam, Bhopal	18	2006-07 to 2023-24	Profit making	19.36
53	Madhya Pradesh Pichhra Varg Tatha Alpsankhayak Vitta Aivam Vikas Nigam, Bhopal	11	2013-14 to 2023-24	Profit making	18.27
54	Madhya Pradesh Public Health Services Corporation Limited, Bhopal	1	2023-24	Profit making	10.00
55	Burhanpur City Transport Service	10	2014-15 to 2023-24	No account has been received (arrear from 2014-15)	
56	Sagar City Transport Service	3	2021-22 to 2023-24	No account has been received (arrear from 2021-22)	

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