
APPENDICES

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

A		General Data		Figures	
Sl.No	Particulars				
1	Area				3,08,245 sq km
2	Population				
	a.	As per 2001 Census		6.03 crore	
	b.	As per 2011 Census		7.26 crore	
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)		196 persons per sq km	
	b.	Density of Population ⁵⁴ (2011 Census) (All India Density = 382 persons per sq.km)		236 persons per sq km	
4	Population below poverty line ⁵⁵ (All India Average = 21.90 per cent)				31.70 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		69.69 per cent	
	b.	Literacy ⁵⁶ (as per 2011 Census) (All India Average = 73.00 per cent)		69.30 per cent	
6	Infant mortality ⁵⁷ (per 1000 live births) (All India Average = 34 per 1000 live births) (2016)				47 per 1000 live births
7	Life Expectancy at birth ⁵⁸ (All India Average IN YEARS 2011-15 = 68.30 years)				64.80 years
8	Human Development Index ⁵⁹ (a. 1999-2000 = 0.387) (b. 2007-2008 = 0.467)				0.375 (Rank-20)
9	Gross State Domestic Product (GSDP) 2017-18 at current price				₹ 7,07,047 crore
10	Gross State Domestic Product (GSDP) 2017-18 at constant price				₹ 4,99,102 crore
11	Per Capita GSDP CAGR (2008-09 to 2017-18)		Madhya Pradesh	13.50 per cent	
			General Category States	13.10 per cent	
12	GSDP CAGR (2008-09 to 2017-18)		Madhya Pradesh	15.20 per cent	
			General Category States	14.50 per cent	
13	Population Growth ⁶⁰ (2008-09 to 2017-18)		Madhya Pradesh	14.70 per cent	
			General Category States	11.60 per cent	
B		Financial Data			
Particulars		Figures (in per cent)			
		2008-09 to 2016-17		2016-17 to 2017-18	
CAGR		GCS	Madhya Pradesh	GCS	Madhya Pradesh
a.	of Revenue Receipt	15.10	17.66	11.30	9.38
b.	of Own Tax Revenue	14.90	15.86	12.20	1.40
c.	of Non Tax Revenue	9.50	13.31	5.90	-0.28
d.	of Total Expenditure	15.80	18.86	4.70	7.21
e.	of Capital Expenditure	14.00	19.16	1.0	13.28
f.	of Revenue Expenditure on Education	14.50	20.07	6.2	11.87
g.	of Revenue Expenditure on Health	16.20	19.32	10.70	19.22
h.	of Salary and Wages	13.40	12.27	8.90	11.35
i.	of Pension	16.20	17.42	22.90	5.65

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

⁵⁴ Census Info India 2011 Final population totals

⁵⁵ Economic Survey 2017-18 (January 2018), Vol. II, page A 160-161

⁵⁶ Economic Survey 2017-18 (January 2018), Vol. II, page A 155

⁵⁷ Economic Survey 2017-18 (January 2018), Vol. II, page A 151

⁵⁸ Economic Survey 2017-18 (January 2018), Vol. II, page A 151

⁵⁹ Economic Survey 2017-18 (January 2018), Vol. II, page A 161

⁶⁰ Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population projections constituted by the National Commission on population Table-14 (Projected Total Population by Sex as on 1st October 2001-2026)

Appendix 1.2 (Part-A)
Structure of Government accounts
 (Reference: Paragraph 1.1; Page 1)

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

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

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

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

Appendix 1.2 (Part-B)
Layout of Finance Accounts
 (Reference: Paragraph 1.1; Page 1)

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

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

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

(Reference: Paragraph 1.1; Page 1)

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

Appendix 1.3
Abstract of receipts and disbursements as well as overall fiscal position during 2017-18
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts			Disbursements			
2016-17		2017-18	2016-17		2017-18	
Section-A: Revenue						
1,23,306.79	I.	Revenue Receipts	1,34,875.39	1,19,537.37	Revenue Expenditure	1,30,246.09
44,193.65		Tax Revenue	44,810.85	27,903.12	General Services	32,100.08
				47,942.43	Social Services	58,346.18
9,086.51		Non-Tax Revenue	9,061.18	21,143.64	Education, Sports, Art and Culture	23,653.44
46,064.10		State's Share of Union Taxes	50,853.07	5,375.57	Health and Family Welfare	6,408.88
5,472.39		Non Plan Grants	4,408.12	11,182.25	Water Supply, Sanitation, Housing and Urban Development	17,317.45
17,701.96		Grants for State Plan Schemes	23,163.80	341.50	Information and Broadcasting	343.50
788.18		Grants for Central and Centrally Sponsored Plan Schemes	67.37	3,095.05	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,356.73
-		Other grants to State	2,511.00	290.53	Labour and Labour Welfare	356.04
				6,332.86	Social Welfare and Nutrition	6,657.75
				181.03	Others	252.39
				36,884.73	Economic Services	32,734.59
				10,311.12	Agriculture and Allied Activities	11,928.16
				8,817.65	Rural Development	6,820.58
				687.61	Irrigation and Flood Control	645.33
				12,476.20	Energy	9,753.26
				2,846.94	Industry and Minerals	1,959.95
				1,244.95	Transport	1,102.25
				223.96	Science, Technology and Environment	212.27
				276.30	General Economic Services	312.79
				6,807.09	Grants-in-aid and Contributions	7,065.24
	II.	Revenue Deficit carried over to Section B		3,769.42	Revenue Surplus carried over to Section B	4,629.30
1,23,306.79		Total	1,34,875.39	1,23,306.79	Total	1,34,875.39
Section-B: Others						
10,898.72	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	10,993.66		Opening Overdraft from RBI	
24.19	IV	Miscellaneous Capital Receipts	19.35	27,288.31	Capital Outlay	30,913.22
				697.84	General Services	742.58
				3,285.16	Social Services	5,358.38
				736.97	Education, Sports, Art and Culture	688.34
				564.69	Health and Family Welfare	1,039.87
				1,111.63	Water Supply, Sanitation, Housing and Urban Development	2,364.24
				--	Information and Broadcasting	0.30

Receipts			Disbursements			
2016-17		2017-18	2016-17		2017-18	
			549.83	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,061.28	
			203.85	Social Welfare and Nutrition	118.16	
			118.19	Other Social Services	86.19	
			23,305.31	Economic Services	24,812.26	
			693.31	Agriculture and Allied Activities	396.32	
			3,169.35	Rural Development	2,186.54	
			8,470.50	Irrigation and Flood control	7,973.14	
			4,666.56	Energy	7,479.57	
			1,515.34	Industry and Minerals	258.28	
			4,671.99	Transport	6,400.35	
			5.00	Science, Technology and Environment	4.00	
			113.26	General Economic Services	114.06	
772.05	V	Recoveries of Loans and Advances	5,069.53	4,940.27	Loans and Advances disbursed	1,550.20
				3,162.56	For Power Projects	706.25
				1,187.07	For Agriculture and Allied Activities	132.58
				513.29	For Industry and Minerals	346.16
-7.33		From Government Servants	0.01	0.10	To Government Servants	--
779.38		From Others	5,069.52	77.25	To Others	365.21
0.01	VI	Inter-State Settlement	-0.05	0.66	Inter-State Settlement	-0.01
3,769.42	VII	Revenue Surplus brought down	4,629.30	--	Revenue Deficit brought down	--
29,847.41	VIII	Public Debt Receipt	21,892.17	4,925.41	Repayment of Public Debt	5,776.38
28,580.74		Internal Debt other than Ways and Means Advances and Overdraft	19,975.36	3,907.83	Internal Debt other than Ways and Means Advances and Overdraft	4,683.53
--		Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--
--		Net transactions under Overdraft	--	--		
12,66.67		Loans and Advances from Central Government	1,916.81	1,017.58	Repayment of Loans and Advances to Central Government	1,092.85
--	IX	Appropriation to the Contingency Fund	--	--	Appropriation to the Contingency Fund	--
--	X	Amount transferred to Contingency Fund	--	--	Expenditure from Contingency Fund	--
1,61,078.58	XI	Public Account Receipts	1,71,664.83	1,58,242.07	Public Account Disbursements	1,68,893.44
3,486.38		Small Savings and Provident Funds	3,416.80	2,673.71	Small Savings and Provident Funds	2,736.37
3,701.34		Reserve Funds	2,257.81	4,199.61	Reserve Funds	3,295.81
1,08,731.65		Suspense and Miscellaneous	1,23,314.51	1,09,573.88	Suspense and Miscellaneous	1,23,204.56
18,063.48		Remittances	17,659.89	18,135.36	Remittances	16,956.49

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
27,095.73		25,015.83	23,659.51	Deposits and Advances	22,700.21
	XII		10,993.66	Cash Balance at the end of the year	7,135.56
			--	Cash in Treasuries and Local Remittances	--
			-52.99	Deposits with Reserve Bank	-693.65 ⁶¹
			2.01	Departmental Cash Balance including Permanent Advances	0.60
			11,044.64	Cash Balance Investment and Investment of Earmarked Funds	7,828.61
2,06,390.38		2,14,268.79	2,06,390.38	Total	2,14,268.79

(Source: Finance Accounts of respective years)

⁶¹ At the close of March 2018, there was a net difference of ₹ 6.18 crore (Debit) between the figures reflected in Accounts of Accountant General ₹ 6,93.65 crore (Credit) and those intimated by RBI ₹ 6,99.83 crore (Debit) – under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

Appendix 1.4
Actuals, vis-à-vis, budget estimates for 2017-18
(Reference: Paragraph 1.1.3; Page 5)

Particulars	Budget Estimates	Actuals	(₹ in crore)	
			Increase/ Decrease (-)	Increase/ Decrease(-) in per cent
1	2	3	4 (3-2)	5
Revenue Receipts of which	1,39,115.67	1,34,875.39	-4,240.28	-3.05
Own Tax Revenue	50,295.21	44,810.85	-5,484.36	-10.90
State Goods and Service Tax	0.00	8,696.12	8,696.12	0.00
Taxes on sales, Trade etc.	25,910.00	14,984.04	-10,925.96	-42.17
State Excise	8,600.00	8,245.01	-354.99	-4.13
Taxes on Vehicles	2,550.00	2,691.62	141.62	5.55
Stamp and Registration Fees	4,300.00	4,788.51	488.51	11.36
Taxes on goods and passenger	4,010.00	1,159.30	-2,850.70	-71.09
Land Revenue	700.00	490.99	-209.01	-29.86
Other taxes	4,225.21	3,755.26	-469.95	-11.12
Non Tax Revenue	11,679.74	9,061.18	-2,618.56	-22.42
Interest Receipts	530.00	639.11	109.11	20.59
Miscellaneous General Services	212.00	54.11	-157.89	-74.48
Non-ferrous Mining and Metallurgical Industries	3,700.00	3,640.72	-59.28	-1.60
Other Non-Tax Revenue	7,237.74	4,727.24	-2,510.50	-34.69
Share of Union Taxes and Duties	51,106.32	50,853.07	-253.25	-0.50
Grants-in-aid from GOI	26,034.40	30,150.29	4,115.89	15.81
Revenue Expenditure of which	1,34,519.27	1,30,246.09	-4,273.18	-3.18
General Services	36,699.64	32,100.08	-4,599.56	-12.53
Social Services	56,411.27	58,346.18	1,934.91	3.43
Education, Sports, Art and Culture	25,177.17	23,653.44	-1,523.73	-6.05
Health and Family Welfare	6,788.20	6,408.88	-379.32	-5.59
Water Supply, Sanitation, Housing and Urban Development	11,815.30	17,317.45	5,502.15	46.57
Information and Broadcasting	255.77	343.50	87.73	34.30
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,010.80	3,356.73	-654.07	-16.31
Labour and Labour Welfare	588.22	356.04	-232.18	-39.47
Social Welfare and Nutrition	7,510.73	6,657.75	-852.98	-11.36
Others	265.08	252.39	-12.69	-4.79
Economic Services	33,909.47	32,734.59	-1,174.88	-3.46
Agriculture and Allied Services	11,174.12	11,928.16	754.04	6.75
Rural Development	8,178.25	6,820.58	-1,357.67	-16.60
Irrigation & Flood Control	926.35	645.33	-281.02	-30.34
Energy	9,108.74	9,753.26	644.52	7.08
Industry & Minerals	2,496.39	1,959.95	-536.44	-21.49
Transport	1,457.32	1,102.25	-355.07	-24.36
Science, Technology and Environment	235.75	212.27	-23.48	-9.96
General Economic Services	332.55	312.79	-19.76	-5.94
Grants-in-aid and Contributions	7,498.88	7,065.24	-433.64	-5.78
Capital expenditure of which	31,412.02	30,913.22	-498.80	-1.59
General Services	922.36	742.58	-179.78	-19.49
Social Services	6,753.12	5,358.38	-1,394.74	-20.65
Education, Sports, Art and Culture	1,956.70	688.34	-1,268.36	-64.82
Health and Family Welfare	1,195.05	1,039.87	-155.18	-12.99
Water Supply, Sanitation, Housing and Urban Development	2,187.11	2,364.24	177.13	8.10
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	1,098.54	1,061.28	-37.26	-3.39

Particulars	Budget Estimates	Actuals	Increase/Decrease (-)	Increase/Decrease(-) in per cent
Social Welfare & Nutrition	198.18	118.16	-80.02	-40.38
Other Social Services	117.54	86.49	-31.05	-26.42
Economic Services	23,736.53	24,812.26	1,075.73	4.53
Agriculture and Allied Services	444.10	396.32	-47.78	-10.76
Rural Development	2,458.23	2,186.54	-271.69	-11.05
Irrigation & Flood Control	9,402.04	7,973.14	-1,428.90	-15.20
Energy	5,676.10	7,479.57	1,803.47	31.77
Industries and Minerals	103.73	258.28	154.55	148.99
Transport	5,556.78	6,400.35	843.57	15.18
Science, Technology and Environment	4.00	4.00	0.00	0.00
General Economic Services	91.55	114.06	22.51	24.59
Revenue Surplus (+)/Deficits (-)	4,596.40	4,629.30	32.90	0.72
Fiscal Deficits (-)	-25,688.97	-22,745.28	2,943.69	-11.46
Primary Surplus (+)/Deficits (-)	-14,148.24	-11,699.94	2,448.30	-17.30

(Source: Finance Accounts and Budget Books for the year 2017-18)

Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraphs 1.2.2; Page 9)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	75,749	88,641	1,05,511	1,23,307	1,34,875
(i) Tax Revenue	33,552(44)	36,567(41)	40,214(38)	44,194(36)	44,811(33)
Taxes on Agricultural Income	--	--	--	--	--
State Goods and Service Tax	--	--	--	--	8,696 (19)
Taxes on Sales, Trade etc.	16,650(50)	18,136(50)	19,806(49)	22,561(51)	14,984(33)
State Excise	5,907(18)	6,695(18)	7,923(20)	7,533(17)	8,245(18)
Taxes on Vehicles	1,599(5)	1,824(5)	1,933(5)	2,252(5)	2,692(6)
Stamps and Registration fees	3,400(10)	3,893(11)	3,868(10)	3,925(9)	4,789(11)
Land Revenue	366(1)	243(1)	277(1)	407(1)	491(1)
Taxes on Goods and Passengers	2,579(8)	2,686(7)	3,085(8)	3,805(9)	1,159(3)
Other Taxes	3,051(9)	3,090(8)	3,322(8)	3,711(8)	3,755(8)
(ii) Non-Tax Revenue	7,705(10)	10,375(12)	8,569(8)	9,086(7)	9,061(7)
(iii) State's Share of Union Taxes and Duties	22,715(30)	24,107(27)	38,398(37)	46,064(37)	50,853(38)
(iv) Grants-in-Aid from Government of India	11,777(16)	17,592(20)	18,330(17)	23,963(20)	30,150(22)
2. Miscellaneous Capital Receipts	36	28	26	24	19
2A. Inter-State Settlement	2	1	2	0	0
3. Recoveries of Loans and Advances	93	6,765	162	772	5,070
4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3)	75,880	95,435	1,05,701	1,24,103	1,39,964
5. Public Debt Receipts	9,541	15,069	19,985	29,847	21,892
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,328	13,696	18,659	28,581	19,975
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1,212	1,372	1,326	1,266	1,917
6. Total Receipts in the Consolidated Fund (4+5)	85,421	1,10,504	1,25,686	1,53,950	1,61,856
7. Contingency Fund Receipts	--	300	--	--	--
8. Public Account Receipts	94,811	1,10,295	1,32,772	1,61,079	1,71,665
9. Total Receipts of the State (6+7+8)	1,80,232	2,21,099	2,58,458	3,15,029	3,33,521
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	69,870(81)	82,373(77)	99,771(83)	1,19,537(79)	1,30,246(80)
General Services (including interest payments)	20,591(29)	22,365(27)	25,700(26)	27,903(23)	32,100(25)
Social Services	27,768(40)	32,067(39)	42,651(43)	47,942(40)	58,346(45)
Economic Services	16,972(24)	23,715(29)	25,529(25)	36,885(31)	32,735(25)
Grants-in-Aid and Contributions	4,539(7)	4,226(5)	5,891(6)	6,807(6)	7,065(5)
11. Capital Expenditure	10,813(13)	11,878(11)	16,835(14)	27,288(18)	30,913(19)
General Services	197(2)	258(2)	549(3)	698(3)	743(3)
Social Services	1,899(17)	2,070(18)	3,024(18)	3,285(12)	5,358(17)
Economic Services	8,717(81)	9,550(80)	13,262(79)	23,305(85)	24,812(80)
12. Disbursement of Loans and Advances	5,077(6)	12,535(12)	3,158(3)	4,941(3)	1,550(1)
13. Inter-State Settlement	2	1	2	1	0
14. Total Expenditure (10+11+12+13)	85,762	1,06,787	1,19,766	1,51,767	1,62,709
15. Repayments of Public Debt	4,005	4,921	4,860	4,925	5,776
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,243	4,084	3,948	3,908	4,683
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	762	837	912	1,017	1,093

	2013-14	2014-15	2015-16	2016-17	2017-18
16. Appropriation to Contingency Fund	--	300	--	--	--
17. Total disbursement out of Consolidated Fund (14+15+16)	89,767	1,12,008	1,24,626	1,56,692	1,68,485
18. Contingency Fund disbursements	--	1	--	--	--
19. Public Account disbursements	93,064	1,08,165	1,28,337	1,58,242	1,68,893
20. Total disbursement by the State (17+18+19)	1,82,831	2,20,174	2,52,963	3,14,934	3,37,378
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	5,879	6,268	5,740	7,781 ⁶²	4,629
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-9,882	-11,352	-14,065	-20,304 ⁶³	-22,745
23. Primary Deficit(-)/Surplus(+) (22+24)	-3,491	-4,281	-5,974	-11,225 ⁶⁴	-11,700
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	6,391	7,071	8,091	9,079	11,045
25. Financial Assistance to local bodies etc.	14,953	18,668	22,656	32,379	36,462
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	--	--	--	--	--
28. Gross State Domestic Product (GSDP) ⁶⁵	4,39,483	4,80,121	5,30,443	6,39,220	7,07,047
29. Outstanding Fiscal liabilities (year end)	96,826	1,08,688	1,27,144	155,800	1,72,363
30. Outstanding guarantees (year end) (including interest)	9,978	20,124	27,530	33,397	14,003
31. Maximum amount guaranteed (year end)	21,472	31,885	40,171	40,395	31,653
32. Number of incomplete projects	201	68	91	242	-
33. Capital blocked in incomplete projects	34,465	14,344	15,477	8,607	-
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP (per cent)	7.63	7.62	7.58	6.91	6.34
Own Non-Tax Revenue/GSDP (per cent)	1.75	2.16	1.62	1.42	1.28
Central Transfers ⁶⁶ /GSDP (per cent)	7.85	8.69	10.69	10.96	11.46
Revenue Buoyancy with reference to State's own taxes	0.78	1.89	1.91	1.70	6.70
II Expenditure Management					
Total Expenditure/GSDP (per cent)	19.51	22.24	22.58	23.74	23.01
Total Expenditure/Revenue Receipts (per cent)	113.22	120.47	113.51	123.08	120.64
Revenue Expenditure/Total Expenditure (per cent)	81.47	77.14	83.30	78.76	80.05
Expenditure on General Services/Total Expenditure (per cent)	24.24	21.18	21.93	18.85	20.28
Expenditure on Social Services/Total Expenditure (per cent)	34.67	31.98	38.16	33.80	39.28
Expenditure on Economic Services/Total Expenditure (per cent)	35.79	42.88	34.99	42.86	36.10
Capital Expenditure/Total Expenditure (per cent)	12.61	11.12	14.06	17.98	19.00
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	12.37	10.88	13.60	17.52	18.54
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP (per cent)	1.34	1.31	1.08	1.22	0.65

⁶² Excludes impact of UDAY. On including impact of UDAY, Revenue Surplus would be ₹ 3,770 crore

⁶³ Excludes impact of UDAY. On including impact of UDAY, Fiscal Deficit would be ₹ 27,664 crore

⁶⁴ Excludes impact of UDAY. On including impact of UDAY, Primary Deficit would be ₹ 18,585 crore

⁶⁵ Revised GSDP figures as communicated by the Government adopted for the year 2013-14 to 2016-17

⁶⁶ Central Transfers comprising of Share of Union Taxes/Duties and Grants from Gol

	2013-14	2014-15	2015-16	2016-17	2017-18
Fiscal Deficit(-)/GSDP (<i>per cent</i>)	-2.25	-2.36	-2.65	-3.18	-3.22
Primary Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>)	-0.79	-0.89	-1.13	-1.76	-1.65
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (<i>per cent</i>)	14.44	15.68	17.28	17.28	16.86
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (<i>per cent</i>)	22.03	22.64	23.97	24.37	24.38
Fiscal Liabilities/RR (<i>per cent</i>)	127.82	122.62	120.50	126.35	127.79
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i> in bracket)	378.72 (2.48)	80.35 (0.49)	129.64 (0.78)	231.50 (1.02)	622.36 (2.05)
Financial Assets/Liabilities	0.63	0.62	0.63	0.68	0.67

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

Explanatory Notes for Appendix 1.5

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in **Appendix 1.3** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements etc.
2. At the close of March 2018, there was a net difference of ₹ 6.18 crore (Debit) between the figures reflected in Accounts of Accountant General ₹ 693.65 crore (Credit) and those intimated by RBI ₹ 699.83 crore (Debit) – under “Deposits with Reserve Bank”. The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
3. NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

Appendix 1.6

(A) Own tax revenue 2013-18

(Reference: Paragraph 1.2.2.1; Page 11)

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actuals
State Goods and Service Tax	-	-	-	-	-	8,696
Taxes on sales, Trade etc.	16,650	18,136	19,806	22,561	25,910	14,984
State Excise	5,907	6,695	7,923	7,533	8,600	8,245
Taxes on Vehicles	1,599	1,824	1,933	2,252	2,550	2,692
Stamp and Registration Fees	3,400	3,893	3,868	3,925	4,300	4,789
Land Revenue	366	243	277	407	700	491
Taxes on goods and passenger	2,579	2,686	3,085	3,805	4,010	1,159
Other taxes	3,051	3,090	3,322	3,711	4,225	3,755
Total A	33,552	36,567	40,214	44,194	50,295	44,811

(Source: Finance Accounts of the respective years and Budget Books 2017-18)

(B) Non-tax revenue 2013-18

(Reference: Paragraph 1.2.2.1; Page 11)

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actuals
Interest Receipts, Dividend and Profits	697	1,341	559	813	818	1,261
General Services	598	594	1,279	664	853	516
Social Services	2,197	3,696	1,784	2,338	3,755	1,609
Economic Services	4,213	4,744	4,947	5,271	6,254	5,675
Total B	7,705	10,375	8,569	9,086	11,680	9,061
Grand Total (A+B)	41,257	46,942	48,783	53,280	61,975	53,872

(Source: Finance Accounts of the respective years and Budget Books 2017-18)

Appendix 1.7
Status of PPP projects under various departments
as on 31 March 2018

(Reference: Paragraph 1.4.5; Page 25)

(₹ 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	Animal Husbandry	2	93.14	2	93.14	0	0.00	0	0.00	0	0.00
2	Commerce, Industries and Employment	7	1,082.18	4	786.08	1	78.52	2	217.58	0	0.00
3	Energy	3	382.70	0	0.00	0	0.00	0	0.00	3	382.70
4	Farmers Welfare and Agriculture Development	1	138.50	0	0.00	0	0.00	1	138.50	0	0.00
5	Food, Civil Supplies and Consumer Protection	2	374.92	0	0.00	1	125.00	0	0.00	1	249.92
6	Forest	4	196.68	1	130.00	1	50.00	1	15.68	1	1.00
7	Horticulture	3	334.69	1	223.19	2	111.50	0	0.00	0	0.00
8	Housing and Environment	3	47.00	1	45.00	0	0.00	0	0.00	2	2.00
9	Public Health and Family Welfare	1	67.00	0	0.00	0	0.00	0	0.00	1	67.00
10	Public Health Engineering	5	1,185.13	5	1,185.13	0	0.00	0	0.00	0	0.00
11	Public Works	127	14,553.14	2	362.77	7	32.47	30	5,429.74	88	8,728.16
12	Sports and Youth Welfare	1	900.00	0	0.00	0	0.00	1	900.00	0	0.00
13	Technical Education and Skill Development	3	331.30	1	176.30	0	0.00	2	155.00	0	0.00
14	Tourism	3	35.00	1	15.00	2	20.00	0	0.00	0	0.00
15	Transport	1	1,094.00	0	0.00	0	0.00	1	1,094.00	0	0.00
16	Urban Development and Housing	31	2,828.31	21	2,385.76	1	13.94	4	145.83	5	282.78
Total		197	23,643.69	39	5,402.37	15	431.43	42	8,096.33	101	9,713.56

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

Appendix 1.8
Summarised financial position of the Government
of Madhya Pradesh as on 31 March 2018
(Reference: Paragraph 1.5.1; Page 26)

(₹ in crore)

As on 31.03.2017	Liabilities	As on 31.03.2018
1,08,391.34	Internal Debt -	1,23,683.16
70,691.25	Market Loans bearing interest	83,816.25
0.39	Market Loans not bearing interest	0.39
52.75	Loans from Life Insurance Corporation of India	43.07
16,199.64	Loans from other Institutions	17,028.19
21,447.31	Special Securities issued to NSS Fund of Central Government	22,795.26
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
13,917.10	Loans and Advances from Central Government -	14,741.06
1.88	Pre 1984-85 Loans	1.88
35.51	Non-Plan Loans	31.88
13,879.71	Loans for State Plan Schemes	14,707.30
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
500.00	Contingency Fund	500.00
14,493.19	Small Savings Provident Funds etc.	14,331.30
11,781.18	Deposits	14,096.28
7,633.73	Reserve Funds	5,927.73
1,215.59	Suspense and Miscellaneous balances	1,328.07
884.26	Remittance Balance	1,587.66
1,58,816.39	Total	1,76,195.26
	Assets	
1,54,388.76	Gross Capital Outlay on Fixed Assets -	1,85,264.11
22,671.87	Investments in shares of Companies, Corporations etc.	30,377.19
1,31,716.89	Other Capital Outlay	1,54,886.92
44,995.50	Loans and Advances -	41,469.42
36,964.31	Loans for Power Projects	33,048.56
8,005.30	Other Development Loans	8,401.72
25.89	Loans to Government servants and Miscellaneous loans	19.14
3.93	Advances	3.40
--	Remittance Balances	--
10,993.66	Cash -	7,135.56
--	Cash in Treasuries and Local Remittances	--
-52.99	Deposits with Reserve Bank	-693.65
2.01	Departmental Cash Balance including Permanent Advances	0.60

As on 31.03.2017	Assets	As on 31.03.2018
10,628.22	Cash Balance Investments	7,412.19
416.42	Reserve Fund Investments	416.42
-51,565.46	Deficit on Government Account -	-57,677.23
-3,769.42	(i) Less Revenue Surplus of the current year	-4,629.30
0.65	(a) Inter-State Settlement	0.03
10.21	(b) Amount closed to Government account	2.53
31.46	(c) Proforma/other adjustment during the year	-1,485.03
--	(d) Contingency Fund	--
-47,838.36	Accumulated deficit at the beginning of the year	-51,565.46
1,58,816.39	Total	1,76,195.26

(Source: Finance Accounts of respective years)

Appendix 1.9
Details of reserve funds
(Reference: Paragraph 1.5.2; Page 26)

(₹ in lakh)

Particulars	Opening balance	Credit	Debit	Closing
2015-16				
Reserve Funds				
Reserve Fund Bearing Interest				
8121-General and other Reserve Fund	10,246.44	1,54,500.00	87,700.00	77,046.44
122- State Disaster Response Fund	10,246.44	1,54,500.00	87,700.00	77,046.44
Total- Reserve Fund Bearing Interest	10,246.44	1,54,500.00	87,700.00	77,046.44
Reserve Fund not Bearing Interest				
8223-Famine Relief Fund	585.07	13.08	-	598.15
101-Famine Relief Fund	592.10	0.71	-	592.81
102-Famine Relief Fund Investment Account	(-)7.03	12.37	-	Dr. (-)5.34
8226-Depreciation/Renewal Reserve Funds	463.58	-	-	463.58
102-Depreciation Reserve Fund of Government Non-commercial Departments	463.58	-	-	463.58
8228-Revenue Reserve Funds	2,289.10	120.17	-	2,409.27
101-Revenue Reserve Fund	3,163.31	6.53	-	3,169.84
102- Revenue Reserve Funds-Investment Accounts	(-)874.21	113.64	-	(-)760.57
8229-Development and Welfare Funds	5,85,964.44	1,17,400.14	10,905.00	6,92,459.58
103-Development Funds for Agricultural Purposes - Fund Account	37.36	-	-	37.36
103-Development Funds for Agricultural Purposes - Fund Account- Investment	(-)7.45	-	-	(-)7.45
110- Electricity Development Funds	92,794.65	49,019.75	10,815.00	1,30,999.40
114-Mines Welfare Funds	2,57,688.93	63,500.52	90.00	3,21,099.45
200-Other Development and Welfare Funds	2,35,450.95	4,879.87	-	2,40,330.82
8235-General and other Reserve Funds	2.21	-	-	2.21
117-Guarantee Redemption Fund	39,457.78	-	-	39,457.78
120-Guarantee Redemption Fund-Investment Account	(-)39,457.78	-	-	(-)39,457.78
200-Other Funds	3.00	-	-	3.00
201-Other Funds-Investment Account	-0.79	-	-	-0.79
Total- Reserve Fund not Bearing Interest	5,89,304.40	1,17,533.39	10,905.00	6,95,932.79
Grand Total	5,99,550.84	2,72,033.39	98,605.00	7,72,979.23
2016-17				
Reserve Funds				
Reserve Fund Bearing Interest				
8121-General and other Reserve Fund	77,046.44	2,79,680.00	2,79,680.00	77,046.44
122- State Disaster Response Fund	77,046.44	2,79,680.00	2,79,680.00	77,046.44
Total- Reserve Fund Bearing Interest	77,046.44	2,79,680.00	2,79,680.00	77,046.44
Reserve Fund not Bearing Interest				
8223-Famine Relief Fund	598.15	-	-	598.15
101-Famine Relief Fund	592.81	-	-	592.81
102-Famine Relief Fund Investment Account	Dr. (-)5.34	-	-	Dr. (-)5.34
8226-Depreciation/Renewal Reserve Funds	463.58	-	-	463.58
102-Depreciation Reserve Fund of Government Non-commercial Departments	463.58	-	-	463.58
8228-Revenue Reserve Funds	2,409.27	-	-	2,409.27
101-Revenue Reserve Fund	3,169.84	-	-	3,169.84
102- Revenue Reserve Funds-Investment Accounts	(-)760.57	-	-	(-)760.57

Particulars	Opening balance	Credit	Debit	Closing
8229-Development and Welfare Funds	6,92,459.58	89,033.15	1,40,281.40	6,41,211.33
103-Development Funds for Agricultural Purposes - Fund Account	37.36	-	-	37.36
103-Development Funds for Agricultural Purposes - Fund Account- Investment	(-7.45)	-	-	(-7.45)
110-Electricity Development Funds	1,30,999.40	31,313.35	6,584.10	1,55,728.65
114-Mines Welfare Funds	3,21,099.45	57,719.80	1,30,347.07	2,48,472.18
200-Other Development and Welfare Funds	2,40,330.82		3,350.23	2,36,980.59
8235-General and other Reserve Funds	2.21	1,420.72	1,420.72	2.21
117-Guarantee Redemption Fund	39,457.78	1,420.72		40,878.50
120-Guarantee Redemption Fund-Investment Account	(-)39,457.78		1,420.72	(-)40,878.50
200-Other Funds	3.00	-	-	3.00
201-Other Funds-Investment Account	-0.79	-	-	-0.79
Total- Reserve Fund not Bearing Interest	6,95,932.79	90,453.87	1,41,702.12	6,44,684.54
Grand Total	7,72,979.23	3,70,133.87	4,21,382.12	7,21,730.98
2017-18				
Reserve Funds				
Reserve Fund Bearing Interest				
8121-General and other Reserve Fund	10,246.44⁶⁷	1,46,909.00	1,46,909.00	10,246.44
122- State Disaster Response Fund	10,246.44	1,46,909.00	1,46,909.00	10,246.44
Total- Reserve Fund Bearing Interest	10,246.44	1,46,909.00	1,46,909.00	10,246.44
Reserve Fund not Bearing Interest				
8223-Famine Relief Fund	598.15	-	-	598.15
101-Famine Relief Fund	592.81	-	-	592.81
102-Famine Relief Fund Investment Account	Dr. (-)5.34	-	-	Dr. (-)5.34
8226-Depreciation/Renewal Reserve Funds	463.58	-	-	463.58
102-Depreciation Reserve Fund of Government Non-commercial Departments	463.58	-	-	463.58
8228-Revenue Reserve Funds	2,409.27	-	-	2,409.27
101-Revenue Reserve Fund	3,169.84	-	-	3,169.84
102- Revenue Reserve Funds-Investment Accounts	(-)760.57	-	-	(-)760.57
8229-Development and Welfare Funds	6,41,211.33	78,871.97	1,82,671.72	53,7411.58
103-Development Funds for Agricultural Purposes - Fund Account	37.36	-	-	37.36
103-Development Funds for Agricultural Purposes - Fund Account- Investment	(-7.45)	-	-	(-7.45)
110-Electricity Development Funds	1,55,728.65	51,671.97	44,841.00	1,62,559.62
114-Mines Welfare Funds	2,48,472.18	-	1,25,889.90	1,22,582.28
200-Other Development and Welfare Funds	2,36,980.59	27,200.00	11,940.82	2,52,239.77
8235-General and other Reserve Funds	2.21	-	-	2.21
117-Guarantee Redemption Fund	40,878.50	-	-	40,878.50
120-Guarantee Redemption Fund-Investment Account	(-)40,878.50	-	-	(-)40,878.50
200-Other Funds	3.00	-	-	3.00
201-Other Funds-Investment Account	-0.79	-	-	-0.79
Total- Reserve Fund not Bearing Interest	6,44,684.54	78,871.97	1,82,671.72	5,40,884.79
Grand Total	6,54,930.98	2,25,780.97	3,29,580.72	5,51,131.23

(Source: Finance Accounts of the respective years)

⁶⁷ Opening balance decreased by ₹ 66,800 lakh due to proforma correction

Appendix 2.1
Excess over provisions of previous years requiring regularisation
(Reference: Paragraph 2.2.1; Page 34)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation number	Amount of excess
2003-04	04 Grants	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94	2.54
	03 Appropriations	Revenue (Charged) : 20, 67 Capital (Charged) : 23	
2008-09	02 Grants	Revenue (Voted) : 62 Capital (Voted) : 43	5.80
	02 Appropriations	Revenue (Charged) : 24 Capital (Charged) : 24	
2010-11	02 Appropriations	Revenue (Charged) : 23 Capital (Charged) : 24	12.62
2011-12	04 Grants	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74	135.10
	02 Appropriations	Revenue (Charged) : 23 Capital (Charged) : 23	
2012-13	02 Appropriations	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
2013-14	02 Grants	Revenue (Voted) : 2 Capital (Voted) : 10	34.32
	01 Appropriation	Capital (Charged) : 21	
2014-15	03 Grants	Revenue (Voted) : 2, 6 Capital (Voted) : 42	446.28
	03 Appropriations	Revenue (Charged) : 24, 67 Capital (Charged) : 41	
2016-17	01 Grant	Revenue (Voted) : 2	23.77
Total	16 Grants and 15 Appropriations		660.67

(Source: Appropriation Accounts of the respective years)

Appendix 2.2
Statement of various grants/appropriations where savings exceeded ₹ 10 crore and more than 20 per cent of the total provisions in each case
(Reference: Paragraph 2.2.2; Page 34)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	PD	Public Debt (Capital Charged)	9,546.27	3,769.89	39.49
2	1	General Administration (Revenue Charged)	52.27	15.81	30.25
3	2	Other Expenditure pertaining to General Administration Department (Revenue Voted)	134.93	48.88	36.23
4	4	Other Expenditure pertaining to Home Department (Revenue Voted)	66.28	29.18	44.03
5	6	Finance (Revenue Voted)	12,580.86	3,115.23	24.76
6	6	Finance (Revenue Charged)	20.74	17.62	84.96
7	6	Finance (Capital Voted)	1,697.11	1,511.72	89.08
8	8	Land Revenue and District Administration (Capital Voted)	138.60	30.44	21.96
9	9	Expenditure pertaining to Revenue Department (Revenue Voted)	63.64	20.05	31.51
10	9	Expenditure pertaining to Revenue Department (Capital Voted)	10.20	10.20	100.00
11	13	Farmers Welfare and Agriculture Development (Revenue Voted)	8,383.16	3,199.77	38.17
12	14	Animal Husbandry (Revenue Voted)	981.51	225.34	22.95
13	14	Animal Husbandry (Capital Voted)	15.84	12.76	80.55
14	16	Fisheries (Revenue Voted)	87.48	22.07	25.23
15	19	Public Health and Family Welfare (Capital Voted)	300.00	154.11	51.37
16	20	Public Health Engineering (Revenue Voted)	780.06	188.15	24.12
17	20	Public Health Engineering (Capital Voted)	2,398.23	667.09	27.82
18	21	Public Services and Management (Revenue Voted)	86.62	43.64	50.38
19	21	Public Services and Management (Capital Voted)	15.00	10.31	68.73
20	22	Urban Development and Environment (Capital Voted)	1,547.10	894.35	57.81
21	23	Water Resources Department (Revenue Voted)	1,062.33	241.20	22.70
22	24	Public Works-Roads and Bridges (Revenue Voted)	1,418.47	351.48	24.78
23	25	Mineral Resources (Revenue Voted)	62.47	29.88	47.83
24	25	Mineral Resources (Revenue Charged)	650.05	650.05	100.00
25	26	Culture (Capital Voted)	38.98	10.84	27.81
26	27	School Education (Primary Education) (Capital Voted)	734.01	515.58	70.24
27	29	Law and Legislative Affairs (Revenue Voted)	1,102.83	253.89	23.02
28	29	Law and Legislative Affairs (Revenue Charged)	161.52	37.59	23.27
29	30	Rural Development (Capital Voted)	3,335.70	768.29	23.03
30	33	Tribal Welfare (Capital Voted)	1,560.72	669.76	42.91
31	34	Social Justice (Revenue Voted)	611.67	168.68	27.58
32	36	Transport (Capital Voted)	55.01	31.11	56.55

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
33	38	Ayush (Capital Voted)	46.50	37.81	81.31
34	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	326.80	251.06	76.82
35	43	Sports and Youth Welfare (Capital Voted)	70.45	29.36	41.67
36	44	Higher Education (Capital Voted)	549.20	386.97	70.46
37	47	Technical Education Skill Development (Revenue Voted)	1,388.65	716.88	51.62
38	47	Technical Education Skill Development (Capital Voted)	326.85	97.52	29.84
39	48	Narmada Valley Development (Revenue Voted)	52.38	24.02	45.86
40	49	Scheduled Caste Welfare (Capital Voted)	262.50	58.35	22.23
41	50	Horticulture and Food Processing (Revenue Voted)	942.16	292.30	31.02
42	53	Financial Assistance to three tier Panchayati Raj Institutions (Capital Voted)	221.50	214.48	96.83
43	55	Women and Child Development (Capital Voted)	196.38	78.55	40.00
44	57	Externally Aided Projects Pertaining to Water Resources Department (Capital Voted)	30.00	26.72	89.07
45	58	Expenditure on Relief on Account of Natural Calamities and Scarcity (Revenue Voted)	3,485.05	884.84	25.39
46	58	Expenditure on Relief on Account of Natural Calamities and Scarcity (Capital Voted)	28.82	20.28	70.37
47	64	Financial Assistance to Urban Bodies (Capital Voted)	113.00	98.40	87.08
48	67	Public Works-Buildings (Revenue Voted)	683.85	174.59	25.53
49	67	Public Works-Buildings (Capital Voted)	349.99	150.29	42.94
50	69	Nomadic and Semi Nomadic Caste Welfare (Revenue Voted)	37.59	20.95	55.73
Total			58,811.33	21,278.33	36.18

(Source: Appropriation Accounts 2017-18)

Appendix 2.3
Statement of various grants/appropriations where savings exceeding ₹ 100 crore and more than 20 per cent of the total provisions in each case
(Reference: Paragraph 2.2.2; Page 34)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplement-ary provision	Total	Actual expenditure	Savings	Percentage of saving
Revenue-Voted							
1	6-Finance	12,580.76	0.10	12,580.86	9,465.63	3,115.23	24.76
2	13-Farmers Welfare and Agriculture Development	4,343.16	4,040.00	8,383.16	5,183.39	3,199.77	38.17
3	20-Public Health Engineering	780.06	Token	780.06	591.91	188.15	24.12
4	23-Water Resouces Department	1,062.33	0.00	1,062.33	821.14	241.19	22.70
5	24-Public Works-Roads and Bridges	1,418.47	0.00	1,418.47	1,066.99	351.48	24.77
6	29-Law and Legislative Affairs	1,078.37	24.46	1,102.83	848.94	253.89	23.02
7	34-Social Justice	611.67	0.00	611.67	442.99	168.68	27.58
8	47-Technical Education and Skill Development	1,382.49	6.15	1,388.64	671.77	716.87	51.62
9	50-Horticulture and Food Processing	732.16	210.00	942.16	649.86	292.30	31.02
10	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2,185.05	1,300.00	3,485.05	2,600.20	884.85	25.39
11	67-Public Works-Buildings	653.85	30.00	683.85	509.26	174.59	25.53
Revenue-Charged							
12	25-Mineral Resources	650.05	0.00	650.05	0.00	650.05	100.00
Capital-Voted							
13	6-Finance	1,697.11	0.00	1,697.11	185.39	1,511.72	89.08
14	19-Public Health and Family Welfare	300.00	0.00	300.00	145.89	154.11	51.37
15	20-Public Health Engineering	2,398.23	0.00	2,398.23	1,731.15	667.08	27.82
16	22-Urban Development and Environment	718.87	828.23	1,547.10	652.76	894.34	57.81
17	27-School Education (Primary Education)	705.01	29.00	734.01	218.42	515.58	70.24
18	30-Rural Development	3,235.70	100.00	3,335.70	2,567.41	768.29	23.03
19	33-Tribal Welfare	903.44	657.28	1,560.72	890.96	669.76	42.91
20	40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	311.80	15.00	326.80	75.74	251.06	76.82
21	44-Higher Education	549.20	0.00	549.20	162.23	386.97	70.46
22	53-Financial Assistance to three tier Panchayati Raj Institutions (Capital Voted)	221.50	0.00	221.50	7.02	214.48	96.83
23	67-Public Works-Buildings	281.17	68.82	349.99	199.70	150.29	42.94
Capital-Charged							
24	PD-Public Debt	9,546.27	0.00	9,546.27	5,776.38	3,769.89	39.49
Total		48,346.72	7,309.04	55,655.76	35,465.13	20,190.63	36.28

(Source: Appropriation Accounts 2017-18)

Appendix 2.4
Grants indicating persistent savings
(Reference: Paragraph 2.2.3; Page 35)

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriation	Amount of Savings (per cent to total Grant/Appropriation in brackets)				
		2013-14	2014-15	2015-16	2016-17	2017-18
Revenue-Voted						
1	9-Expenditure Pertaining to Revenue Department	18.22 (29.99)	21.08 (31.41)	25.13 (41.32)	16.42 (28.47)	20.05 (31.51)
2	13-Farmers Welfare and Agriculture Development	334.95 (28.44)	518.65 (21.06)	2,235.89 (63.36)	1,113.97 (26.77)	3,199.77 (38.17)
3	16-Fisheries	17.77 (26.78)	26.88 (36.15)	19.11 (27.19)	25.11 (29.95)	22.07 (25.23)
4	25-Mineral Resources	6.51 (21.89)	12.35 (32.24)	11.65 (29.81)	9.01 (23.34)	29.88 (47.83)
5	34-Social Justice	78.17 (31.90)	95.39 (42.19)	67.30 (29.52)	80.97 (29.97)	168.68 (27.58)
6	48-Narmada Valley Development	6.24 (26.27)	19.07 (66.17)	7.78 (34.99)	8.29 (29.26)	24.02 (45.86)
7	50-Horticulture and Food Processing	157.11 (44.31)	140.02 (33.23)	117.38 (20.54)	185.43 (27.11)	292.30 (31.02)
8	63-Minority Welfare	35.81 (53.11)	43.28 (63.28)	45.09 (71.60)	8.13 (32.51)	6.58 (34.27)
Revenue-Charged						
9	1-General Administration	6.81 (30.98)	13.69 (31.25)	28.03 (39.81)	17.10 (26.81)	15.81 (30.25)
10	6-Finance	13.24 (89.64)	12.40 (83.90)	15.53 (89.87)	7.06 (40.86)	17.62 (84.96)
Capital-Voted						
11	6-Finance	234.74 (81.98)	141.27 (30.01)	137.26 (75.81)	169.64 (94.34)	1,511.72 (89.08)
12	9-Expenditure Pertaining to Revenue Department	4.84 (98.79)	2.00 (100)	1.49 (49.60)	17.22 (100)	10.20 (100)
13	27-School Education (Primary Education)	34.85 (71.41)	24.97 (21.44)	129.46 (34.92)	110.37 (33.03)	515.58 (70.24)
14	38-Ayush	12.74 (48.22)	11.18 (54.94)	19.98 (63.44)	25.99 (61.62)	37.81 (81.31)
15	42-Bhopal Gas Tragedy Relief and Rehabilitation	6.30 (55.99)	3.25 (82.97)	2.40 (72.87)	3.53 (63.66)	3.27 (60)
16	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2.50 (100)	2.50 (100)	3.00 (100)	3.00 (100)	20.28 (70.37)
17	64-Financial Assistance to Urban Bodies	21.36 (85.44)	19.81 (79.24)	25.00 (98.24)	13.53 (66.04)	98.40 (87.08)
18	67-Public Works-Buildings	91.29 (49.98)	75.72 (40.33)	68.62 (28.48)	96.78 (33.73)	150.29 (42.94)
Capital-Charged						
19	P.D.-Public Debt	4,018.05 (50.08)	4,256.48 (46.38)	3,912.80 (44.60)	4,180.22 (45.91)	3,769.89 (39.49)

(Source: Appropriation Accounts of respective years)

Appendix 2.5
Schemes in which entire provision of ₹ 10 crore
or more in each case remained unutilised

(Reference: Paragraph 2.2.4; Page 35)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	IP	Interest Payments and Servicing of Debt	2049-01-101-5898-8.20 <i>per cent</i> Madhya Pradesh State Development Loan, 2017	14.35	0.00	14.35	100
2	IP	Interest Payments and Servicing of Debt	2049-01-101-7887-5.85 <i>per cent</i> Madhya Pradesh State Development Loan, 2017	23.40	0.00	23.40	100
3	IP	Interest Payments and Servicing of Debt	2049-01-200-6973-Interest on Local Fund Deposit Account	10.00	0.00	10.00	100
4	IP	Interest Payments and Servicing of Debt	2049-03-104-0807-Interest on Workmen's Contributory Provident Fund	10.00	0.00	10.00	100
5	IP	Interest Payments and Servicing of Debt	2049-03-108-0117- Interest on Defined Pension Scheme	10.00	0.00	10.00	100
6	IP	Interest Payments and Servicing of Debt	2049-60-701-6971-Government Employees Group Insurance Scheme-2003 (Interest on Saving Fund)	55.85	0.00	55.85	100
7	IP	Interest Payments and Servicing of Debt	2049-60-701-6972-Government Employees Group Insurance Scheme-1985 (Interest on Saving Fund)	72.83	0.00	72.83	100
8	PD	Public Debt	6003-101-0716-Miscellaneous Loans Payment	100.00	0.00	100.00	100
9	PD	Public Debt	6003-110-0637-Ways and Means Advances	2,000.00	0.00	2,000.00	100
10	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short fall	2,000.00	0.00	2,000.00	100
11	3	Police	2055-800-1416-Creation of State Road Safety Fund	50.00	0.00	50.00	100
12	3	Police	2055-800-0801-1948-National Emergency Response System	14.18	0.00	14.18	100
13	6	Finance	2071-01-200-5653-Payment of Pension to All India Services Officers	18.54	0.00	18.54	100
14	6	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	16.85	0.00	16.85	100
15	6	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	51.31	0.00	51.31	100
16	6	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	0.00	25.00	100
17	6	Finance	6801-205-0839-Financial Restructuring Loan for Energy Region	1,500.00	0.00	1,500.00	100
18	9	Expenditure Pertaining to Revenue Department	4058-103-0101-3427-Purchase of Machines of Equipment, Printing and Machine	10.20	0.00	10.20	100
19	10	Forest	2406-01-797-3885-Transfer to Forest Development Fund	35.00	0.00	35.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
20	12	Energy	6801-190-1203-1284-Strengthening of Transmission System (ADB-3)	80.00	0.00	80.00	100
21	12	Energy	6801-190-1203-6929-Strengthening of Transmission System	33.00	0.00	33.00	100
22	12	Energy	6801-190-1202-1284-Strengthening of Transmission System (ADB-3)	69.00	0.00	69.00	100
23	12	Energy	6801-190-1202-6929-Strengthening of Transmission System	29.03	0.00	29.03	100
24	12	Energy	6801-205-1201-0700-Green Corridor	81.29	0.00	81.29	100
25	12	Energy	6801-205-1201-6929-Strengthening of Transmission System	145.30	0.00	145.30	100
26	13	Farmers Welfare and Agriculture Development	2401-102-0101-0694- Pollution Prevention and Environmental Improvement on Narmada River Banks	27.25	0.00	27.25	100
27	14	Animal Husbandry	2403-001-0102-6998- Expenditure on Production of Vaccines for Prevention of Animal Diseases	10.76	0.00	10.76	100
28	14	Animal Husbandry	2403-001-0101-6998- Expenditure on Production of Vaccines for Prevention of Animal Diseases	26.88	0.00	26.88	100
29	20	Public Health Engineering	4215-01-102-0702-9029- Solar Energy Based Drinking Water Scheme (N.C.E.F.)	35.98	0.00	35.98	100
30	20	Public Health Engineering	4215-01-102-0423-7297- Water Supply in Mineral Areas	102.00	0.00	102.00	100
31	20	Public Health Engineering	4215-01-102-0422-7297- Water Supply in Mineral Areas	153.00	0.00	153.00	100
32	22	Urban Development and Environment	4217-60-800-0103-7711-M.P. Urban Development Project (World Bank)	40.00	0.00	40.00	100
33	23	Water Resources Department	4700-50-800-0101-2884-Canal and Appurtenant Work	25.00	0.00	25.00	100
34	23	Water Resources Department	4700-86-800-0101-2897-Dam and Appurtenant Work	80.00	0.00	80.00	100
35	23	Water Resources Department	4701-80-800-0101-0643-Baghraji Canal Project	20.00	0.00	20.00	100
36	24	Public Works-Roads and Bridges	3054-04-337-0103-0134- Maintenance and Repairs-Ordinary Repairs	10.00	0.00	10.00	100
37	24	Public Works-Roads and Bridges	3054-04-337-0103-4557- Strengthening	10.00	0.00	10.00	100
38	25	Mineral Resources	2853-02-800-0420-8808-Works Related to Information Technology	23.00	0.00	23.00	100
39	25	Mineral Resources	2853-02-800-0420-6606-Transfer of Mineral Surcharge to Reserve Fund	650.00	0.00	650.00	100
40	27	School Education (Primary Education)	2202-01-101-0101-0730-Furniture in Secondary School	17.70	0.00	17.70	100
41	27	School Education (Primary Education)	2202-03-103-0101-2067-Drinking Water	13.50	0.00	13.50	100
42	27	School Education (Primary Education)	4202-04-800-0101-8799- Construction of Hostel Buildings	25.20	0.00	25.20	100
43	33	Tribal Welfare	4225-02-277-0702-8799- Construction of Hostel Buildings	30.00	0.00	30.00	100
44	33	Tribal Welfare	4225-02-277-0702-8828- Construction of Ashrams/Schools Buildings	11.00	0.00	11.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
45	33	Tribal Welfare	4225-02-800-0102-7746-Construction of Skill Development Center	10.00	0.00	10.00	100
46	34	Social Justice	2235-60-110-0102-5614-Janshri Insurance Scheme	10.50	0.00	10.50	100
47	34	Social Justice	2235-60-110-0101-5614-Janshri Insurance Scheme	17.50	0.00	17.50	100
48	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0101-2078- For Laboratories and Sitting Arrangement for Learning in High/Higher Secondary Schools	13.25	0.00	13.25	100
49	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	4202-01-202-0102-0816-Construction of Hostel in Excellent School and Model School	10.00	0.00	10.00	100
50	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	4202-01-202-0101-0816-Construction of Hostel in Excellent School and Model School	22.40	0.00	22.40	100
51	43	Sports and Youth Welfare	4202-03-102-0101-2050-Swami Vivekanand Sports and Fitness Centre	10.50	0.00	10.50	100
52	47	Technical Education and Skill Development	2203-001-0702-7469-National Higher Education Mission	14.00	0.00	14.00	100
53	47	Technical Education and Skill Development	2230-03-003-0103-0736-Mukhyamantri Kaushalya Yojana	12.50	0.00	12.50	100
54	47	Technical Education and Skill Development	2230-03-003-0103-0741-A.D.B. Project (Skill Development)	16.00	0.00	16.00	100
55	47	Technical Education and Skill Development	2230-03-003-0102-0741-A.D.B. Project (Skill Development)	16.00	0.00	16.00	100
56	47	Technical Education and Skill Development	2230-03-003-0101-0741-A.D.B. Project (Skill Development)	37.00	0.00	37.00	100
57	47	Technical Education and Skill Development	4202-03-003-0101-0741-A.D.B. Project (Skill Development)	13.00	0.00	13.00	100
58	48	Narmada Valley Development	4801-01-205-0102-9133-Sardar Sarovar Project	100.00	0.00	100.00	100
59	48	Narmada Valley Development	4801-01-205-0101-9133-Sardar Sarovar Project	25.00	0.00	25.00	100
60	49	Scheduled Caste Welfare	2225-01-277-0103-5903-Post Metric Education	10.00	0.00	10.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
61	50	Horticulture and Food Processing	2401-119-0102-6496-Incentive Scheme of Infrastructure Development of Integrated Cold Storage Series under Horticulture Post Crop Management	10.50	0.00	10.50	100
62	51	Religious Trusts and Endowments	2250-800-0103-7227-Subsidy for Pilgrimage	23.00	0.00	23.00	100
63	51	Religious Trusts and Endowments	2250-800-0102-7227-Subsidy for Pilgrimage	31.75	0.00	31.75	100
64	52	Medical Education Department	4210-03-105-6885-Establishment of Cardiology Department in Medical College, Indore	10.00	0.00	10.00	100
65	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0702-0647- Gram Swaraj Abhiyan	11.49	0.00	11.49	100
66	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0701-0647- Gram Swaraj Abhiyan	18.67	0.00	18.67	100
67	64	Financial Assistance to Urban Bodies	2217-05-191-0101-6221- Infrastructure Development Scheme for Small and Medium Towns	40.00	0.00	40.00	100
68	64	Financial Assistance to Urban Bodies	2217-05-192-0101-6221- Infrastructure Development Scheme for Small and Medium Towns	15.00	0.00	15.00	100
69	64	Financial Assistance to Urban Bodies	3604-191-6062-Reimbursement of Electric Charges for Drinking Water Scheme as per Recommendations of State Finance Commission	10.00	0.00	10.00	100
70	64	Financial Assistance to Urban Bodies	3604-191-6063-Specific Grant as per Recommendations of State Finance Commission	10.00	0.00	10.00	100
71	64	Financial Assistance to Urban Bodies	6217-60-191-1203-7336-M.P. Urban Services Improvement Programme (A.D.B.)	33.75	0.00	33.75	100
72	64	Financial Assistance to Urban Bodies	6217-60-191-1202-7336-M.P. Urban Services Improvement Programme (A.D.B.)	11.25	0.00	11.25	100
73	64	Financial Assistance to Urban Bodies	6217-60-192-1203-7336-M.P. Urban Services Improvement Programme (A.D.B.)	24.00	0.00	24.00	100
74	67	Public Works Buildings	4059-01-051-0840-Construction of Central Jail Indore	30.00	0.00	30.00	100
75	67	Public Works Buildings	4059-01-051-1933- Construction of Warehouse for Electronic Voting Machine and V.V.P.A.T.	25.00	0.00	25.00	100
Total				8,408.46	0.00	8,408.46	100

(Source: Appropriation Accounts 2017-18)

Appendix 2.6
Cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary
(Reference: Paragraph 2.2.5; Page 35)

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
A-Revenue (Voted)					
1	2-Other Expenditure pertaining to General Administration Department	131.32	86.05	45.27	3.61
2	3-Police	5,778.78	5,445.05	333.73	166.71
3	4-Other Expenditure Pertaining to Home Department	52.32	37.11	15.21	13.96
4	8-Land Revenue and District Administration	1,394.35	1,169.72	224.63	3.38
5	10-Forest	2,329.43	1,906.60	422.83	15.06
6	14-Animal Husbandry	952.05	756.17	195.88	29.46
7	18-Labour	178.73	165.28	13.45	3.42
8	19-Public Health and Family Welfare	5,372.60	5,090.52	282.08	25.00
9	21-Public Services and Management	84.12	42.98	41.14	2.50
10	29-Law and Legislative Affairs	1,078.37	848.94	229.43	24.46
11	33-Tribal Welfare	3,162.46	2,786.85	375.61	105.94
12	38-Ayush	385.52	342.79	42.73	4.90
13	39-Food, Civil Supplies and Consumer Protection	1,610.14	1,576.26	33.88	20.87
14	47-Technical Education and Skill Development	1,382.49	671.77	710.72	6.15
15	55-Women and Child Development	4,118.37	3,713.77	404.60	120.58
16	64- Financial Assistance to Urban Bodies	7,764.84	7,091.74	673.10	10.80
17	67-Public Works-Buildings	653.85	509.26	144.59	30.00
Total (A)		36,429.74	32,240.86	4,188.88	586.80
B-Capital (Voted)					
18	27-School Education (Primary Education)	705.01	218.42	486.59	29.00
19	30-Rural Development	3,235.70	2,567.41	668.29	100.00
20	40- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	311.80	75.74	236.06	15.00
21	47- Technical Education and Skill Development	309.99	229.33	80.66	16.86
22	67-Public Works-Buildings	281.17	199.70	81.47	68.82
Total (B)		4,843.67	3,290.60	1,553.07	229.68
C-Revenue (Charged)					
23	12-Energy	516.72	516.72	0	69.87
24	29-Law and Legislative Affairs	148.80	123.92	24.88	12.71
Total (C)		665.52	640.64	24.88	82.58
Grand Total (A+B+C)		41,938.93	36,172.10	5,766.83	899.06

(Source: Appropriation Accounts 2017-18)

Appendix 2.7
Cases where supplementary provision proved excessive
(₹ one crore or more in each case)
(Reference: Paragraph 2.2.5; Page 35)

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
A-Revenue (Voted)					
1	1- General Administration	385.98	92.00	427.16	50.83
2	11-Commerce, Industry and Employment	574.77	101.50	659.76	16.51
3	12-Energy	8,880.67	820.00	9,509.25	191.42
4	13-Farmers Welfare and Agriculture Development	4,343.16	4,040.00	5,183.39	3,199.77
5	17- Co-operation	1,433.83	580.00	1,740.14	273.69
6	22-Urban Development and Environment	3,442.77	1,608.05	4,525.18	525.63
7	26-Culture	180.45	96.55	250.84	26.16
8	28-State Legislature	88.13	10.21	86.68	11.66
9	30-Rural Development	1,169.82	132.00	1,187.90	113.92
10	31-Planning, Economics and Statistics	118.86	13.43	107.68	24.61
11	32-Public Relations	299.00	107.50	382.64	23.86
12	35- Micro, Small and Medium Enterprises	694.76	75.00	764.35	5.41
13	48-Narmada Valley Development	36.14	16.25	28.37	24.02
14	50-Horticulture and Food Processing	732.16	210.00	649.86	292.30
15	52-Medical Education Department	777.48	69.61	746.59	100.50
16	53- Financial Assistance to Three Tier Panchayati Raj Institutions	24,968.71	6,436.69	28,792.44	2,612.97
17	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	2,185.05	1,300.00	2,600.20	884.84
18	65-Aviation	32.81	13.50	36.66	9.65
Total (A)		50,344.55	15,722.29	57,679.09	8,387.75
B-Capital (Voted)					
19	1-Gneral Administration	24.70	24.81	43.83	5.68
20	12-Energy	7,352.23	1,409.16	8,039.74	721.65
21	22-Urban Development and Environment	718.87	828.23	652.76	894.34
22	24- Public Works-Roads and Bridges	5,926.03	650.00	6,345.02	231.01
23	31-Planning, Economics And Statistics	157.20	20.71	145.45	32.46
24	33-Tribal Welfare	903.44	657.28	890.96	669.76
25	35- Micro, Small & Medium Enterprises	81.50	160.50	222.71	19.29
26	37-Tourism	91.50	23.56	114.06	1.00
27	48- Narmada Valley Development	2,689.55	310.00	2,507.42	492.13
28	52- Medical Education Department	843.30	81.50	883.21	41.59
29	60-Expenditure Pertaining to District Plan Schemes	535.69	77.25	491.13	121.81
Total (B)		19,324.01	4,243.00	20,336.29	3,230.72
Grand Total (A+B)		69,668.56	19,965.29	78,015.38	11,618.47

Additional requirement: Actual expenditure - Original provision = 78,015.38– 69,668.56=8,346.82
(Source: Appropriation Accounts 2017-18)

Appendix 2.8
Excessive/unnecessary re-appropriation of funds
(₹ one crore or more in each case)
(Reference: Paragraph 2.2.6; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
1	3	Police	2055-800-0101-7346- Centralised Police Call Centre and Control Room Mechanism	(+)8.47	0.00	(-)3.24
2	5	Jail	2056-001-2304- Direction and Administration	(+)2.26	0.00	(-)1.20
3	6	Finance	2054-095-2304- Direction and Administration	(+)1.37	0.00	(-)5.82
4	6	Finance	2054-097-1026-Treasury Establishment	(+)1.50	0.00	(-)15.25
5	6	Finance	6075-800-6842- Loan Assistance for Restructuring of State Government Undertakings	(+)130.00	0.00	(-) 28.00
6	7	Commercial Tax	2039-104-4173- Purchase of sprits	(+)12.00	0.00	(-)1.45
7	8	Land Revenue and District Administration	2053-093-1509- District Establishment	(+)6.13	0.00	(-) 48.39
8	8	Land Revenue and District Administration	2053-101-0452- Commissioner	(+)1.03	0.00	(-)4.21
9	10	Forest	2406-01-004-7781- Purchase of Malik Makbuja Woods	(+)13.64	0.00	(-)1.75
10	10	Forest	4406-01-102-0102-6397- Plant Preparation in Nurseries	(+)2.52	0.00	(-)5.89
11	12	Energy	2801-80-101-0102-5855- Payment of Subsidy to MPEB for Reimbursement of Expenditure in Connection with Free Supply of Electricity to 1 pt. connection & 5HP Agriculture Pumps/ threshers	(+)628.10	0.00	(-)118.82
12	12	Energy	4801-05-190-0101-1937- Investment by JICA for Strengthening of Transmission System	(+)145.30	0.00	(-)102.13
13	19	Public Health and Family Welfare	2210-03-103-0101-2777- Establishment & Operation of Primary Health Centres	(+)3.98	0.00	(-)71.55
14	19	Public Health and Family Welfare	2211-198-0801-0621- Sub-Health Center	(+)35.50	0.00	(-)3.38
15	19	Public Health and Family Welfare	4210-01-110-0103-7648- Construction of Buildings for Hospitals and Dispensaries	(+)16.43	0.00	(-)14.55
16	19	Public Health and Family Welfare	4210-02-104-1403-6882- Construction of Buildings for Community Health/ Sub Health/Primary Health Centres (NABARD)	(+)22.60	0.00	(-)18.86
17	19	Public Health and Family Welfare	4210-02-104-0103-5056- Construction of Buildings for Community Health/ Sub Health/Primary Health Centres	(+)8.43	0.00	(-)3.52
18	20	Public Health Engineering	4215-01-102-0101-4379- Water Supply Scheme for Problem Villages	(+)136.54	0.00	(-)8.69
19	22	Urban Development and Environment	2217-05-800-0701-1238- Atal Mission for Rejuvenation and Urban Transformation	(+)152.45	0.00	(-)112.16
20	23	Water Resources Department	4700-13-800-0701-2884- Canal and Appurtenant Work	(+)140.50	0.00	(-)25.32

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
21	23	Water Resources Department	4700-21-800-0701-6596- Reforms, Re- reinforcement and re-establishment	(+7.74)	0.00	(-)1.02
22	23	Water Resources Department	4700-56-800-0101-2884- Canal and Appurtenant Work	(+)115.00	0.00	(-)5.97
23	23	Water Resources Department	4700-70-800-0101-2884- Canal and Appurtenant Work	(+)248.87	0.00	(-)1.26
24	33	Tribal Welfare	2225-02-277-0102-0671- Grant to Voluntary Organisations for Education and Other Welfare	(+)29.37	0.00	(-)1.51
25	33	Tribal Welfare	4225-02-277-0102-8799- Construction of Hostel Buildings	(+)60.29	0.00	(-)3.16
26	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0581- High School and Higher Secondary Schools	(+)3.91	0.00	(-)111.50
27	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-6005- Implementation of National Secondary Education Campaign	(+)171.44	0.00	(-)1.55
28	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0101-6968- Upgradation of High Schools into Higher Secondary Schools	(+)9.19	0.00	(-)3.82
29	45	Minor Irrigation works	4702-101-0101-3803- Minor and Micro- minor Irrigation Schemes	(+)50.55	0.00	(-)10.15
30	47	Technical Education and Skill Development	2230-03-003-0101-6476- Advertisement and Publicity of Importance of Skill Development	(+)2.50	0.00	(-)1.68
31	47	Technical Education and Skill Development	2230-03-003-0101-6477- Strengthening and Extension of Vocational Training	(+)3.30	0.00	(-)1.73
32	47	Technical Education and Skill Development	4202-02-104-0101-6477- Strengthening and Extension of Vocational Training	(+)2.52	0.00	(-)19.28
33	48	Narmada Valley Development	4700-45-001-9091- Omkareshwar Project	(+)27.30	0.00	(-)16.15
34	48	Narmada Valley Development	4700-51-800-0101-9000- Rani Awanti Bai Sagar Project Jabalpur, Unit-II	(+)41.98	0.00	(-)1.00
35	48	Narmada Valley Development	4700-80-800-6398- Punasa Udvahan Irrigation Project	(+)14.45	0.00	(-)4.15
36	48	Narmada Valley Development	4801-80-800-0101-4406- Expenditure for Land Acquisition & other work in submarged area and Sardar Sarovar	(+)428.14	0.00	(-)22.72
37	51	Religious Trusts and Endowments	2250-800-0101-7227- Subsidy for pilgrimage	(+)54.75	0.00	(-)1.22
38	52	Medical Education Department	2210-05-105-1915-Dental College	(+)2.53	0.00	(-)4.36
39	52	Medical Education Department	4210-03-105-9080- Construction of Medical College Ratlam and others new Medical Colleges	(+)5.52	0.00	(-)2.69

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
40	52	Medical Education Department	4210-03-105-0701-2061- Increase in the number of M.B.B.S. Seats	(+)15.00	0.00	(-)1.10
41	52	Medical Education Department	4210-03-105-0101-7296- Construction of Super Specialty Hospital of Two Thousands Beds in Medical College, Bhopal	(+)20.00	0.00	(-)1.44
42	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-196-0102-9416- Grant for Primary Education to Rural and Urban Bodies	(+)107.43	0.00	(-)1.45
43	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-197-0102-2773- Primary Schools	(+)46.40	0.00	(-)4.36
44	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-198-0102-2773- Primary Schools	(+)44.00	0.00	(-)1.63
45	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-196-0101-8403- Grant for Sealing of Adhyapak Samvarg	(+)250.00	0.00	(-)20.16
46	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-198-0102-0581- High School and Higher Secondary Schools	(+)7.70	0.00	(-)1.49
47	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2225-02-196-0102-8844- Incentive Schemes for Education to Girls (Class XIth)	(+)4.00	0.00	(-)1.75
48	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-0096- Relief to suffers of fire	(+)15.00	0.00	(-)7.32
49	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249- Loss of Crops from Insect Disease	(+)70.00	0.00	(-)43.00
50	64	Financial Assistance to Urban Bodies	2202-01-192-0102-9416- Grant for Primary Education to Rural and Urban Bodies	(+)7.50	0.00	(-)5.45
51	64	Financial Assistance to Urban Bodies	2202-01-192-0102-9417- Grant in aid for Higher Secondary Education to Rural and Urban Bodies	(+)9.90	0.00	(-)4.16
52	64	Financial Assistance to Urban Bodies	2202-01-193-0102-9417- Grant in aid for Higher Secondary Education to Rural and Urban Bodies	(+)4.70	0.00	(-)1.27
53	64	Financial Assistance to Urban Bodies	2202-01-193-0102-9418- Grant in aid for Middle Education to Rural and Urban Bodies	(+)2.40	0.00	(-)1.89
54	10	Forest	2406-01-203-0535- State Trading in Timber	(-)21.39	(+)1.19	0.00
55	10	Forest	4406-01-101-0102-7882- Implementation of Working Plans- Conservation Group	(-)14.25	(+)6.01	0.00

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
56	10	Forest	4406-01-102-0101-6397- Development of Plants in Nurseries	(-)2.48	(+)2.09	0.00
57	23	Water Resources Department	2700-11-101-0101-2894- Barrage and Canals	(-)7.12	(+)1.81	0.00
58	23	Water Resources Department	2701-80-001-0275- Abiyan Establishment	(-)22.74	(+)7.33	0.00
59	23	Water Resources Department	2700-13-101-0101-2894- Barrage and Canals	(-)3.21	(+)10.41	0.00
60	23	Water Resources Department	2701-80-800-0101-6360- Arrangement of Funds to elected Agriculture Institutions	(-)1.34	(+)1.91	0.00
61	23	Water Resources Department	4700-13-800-0703-2884- Canal and Appurtenant Work	(-)1.50	(+)25.53	0.00
62	24	Public Works- Roads and Bridges	3054-04-337-0101-4557- Strengthening	(-)14.71	(+)2.95	0.00
63	24	Public Works- Roads and Bridges	3054-04-337-0101-0134- Maintenance and Repairs- Ordinary	(-)11.06	(+)31.43	0.00
64	24	Public Works- Roads and Bridges	5054-04-800-1401-5226- Construction of Rural Roads (NABARD)	(-)20.98	(+)114.72	0.00
65	24	Public Works- Roads and Bridges	5054-04-800-0101-2457- Minimum Need Programme (Including Rural Roads)	(-)27.14	(+)343.80	0.00
66	34	Social Justice	2235-02-800-0801-7569-Obstacleless Environment for Disabled Persons	(-)6.30	(+)1.43	0.00
67	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0101-0701- Honorarium to Guest Teachers	(-)185.34	(+)1.72	0.00
68	48	Narmada Valley Development	4700-43-800-0703-2884- Canal and Appurtenant Work	(-)30.95	(+)13.48	0.00
69	48	Narmada Valley Development	4700-43-800-0701-2884- Canal and Appurtenant Work	(-)160.58	(+)2.29	0.00
70	48	Narmada Valley Development	4700-45-800-0701-9091- Omkareshwar Project	(-)130.49	(+)9.03	0.00
71	48	Narmada Valley Development	4700-45-800-0102-5177- Payment of Project Share to N.H.D.C.	(-)27.50	(+)1.64	0.00
72	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-196-0101-6968- Up-gradation of High Schools in Higher Secondary Schools	(-)20.00	(+)2.64	0.00
73	56	Rural Industry	2851-107-0101-3777- Development Works of Sericulture Industry	(-)16.21	(+)6.54	0.00
74	56	Rural Industry	2851-103-0931- Central Office	(-)1.01	(+)1.50	0.00
75	64	Financial Assistance to Urban Bodies	2217-05-193-0101-6221- Infrastructure Development Scheme for Small and Medium Towns	(-)13.00	(+)2.05	0.00
76	67	Public Works- Buildings	2059-01-053-4220- Education - Medical College	(-)21.48	(+)4.48	0.00
77	67	Public Works- Buildings	4059-01-051-0101-8042- Rest House/ Construction of House/ Reconstruction/ Reestablishment	(-)2.64	(+)1.06	0.00
Total					(+)597.08	(-)905.57

(Source: Appropriation Accounts 2017-18)

Appendix 2.9
Substantial surrenders made during 2017-18
(Reference: Paragraph 2.2.7; Page 36)

(₹ in crore)						
Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
1	1	General Administration	2015-101-6757- Election Expenditure of Local Bodies	25.48	13.44	52.75
2	4	Other Expenditure Pertaining to Home Department	2235-60-200-1338- M.P. crime victim compensation scheme	6.00	3.11	51.83
3			2235-60-200-2653- Ex-gratia grant for unforeseen purposes	2.00	1.36	68.00
4			4235-60-800-1314- Sainik Rest House	1.60	1.25	78.13
5	10	Forest	2406-01-001-0701-5317- Intensive Forest Management	6.60	3.82	57.88
6			2406-01-001-0103-0667- Submission for Agriculture Forestry	0.84	0.76	90.48
7			2406-01-001-0101-0667- Submission for Agriculture Forestry	2.52	2.27	90.08
8			2406-01-101-0801-0664- Eco System Services Improvement Project	5.00	4.56	91.20
9			2406-01-101-0701-7489- National Mission on Medicinal Plants including Ayush	1.00	0.90	90.00
10			2406-01-797-3885- Transfer to Forest Development Fund	35.00	31.50	90.00
11	14	Animal Husbandry	2403-101-0701-1458- Systematic Control of Important Animal Diseases	12.40	10.26	82.74
12	20	Public Health Engineering	2215-01-192-0420-7297- Water Supply in Mineral Area	5.00	3.50	70.00
13			4215-01-102-0703-4379- Water Supply Scheme for Problem Villages	13.00	10.19	78.38
14			4215-01-102-0702-4379- Water Supply Scheme for Problem Villages	24.72	18.40	74.43
15			4215-01-102-0702-6032- Ground Water Fostering Programmes	6.55	5.92	90.38
16			4215-01-102-0702-7162- Water Supply in Rural Schools	3.25	3.13	96.31
17			4215-01-102-0702-7233- Earmark Water Quality Programme	6.00	6.00	100.00
18			4215-01-102-0702-9029- Solar Energy Based Drinking Water Scheme (N.C.E.F.)	35.98	35.98	100.00
19			4215-01-102-0701-4379- Water Supply Scheme for Problem Villages	27.28	16.64	61.00
20			4215-01-102-0423-7297- Water Supply in Mineral Areas	102.00	102.00	100.00
21			4215-01-102-0422-7297- Water Supply in Mineral Areas	153.00	153.00	100.00
22			4215-01-800-0701-6032- Ground Water Fostering Programmes	7.20	5.49	76.25
23	21	Public Services and Management	2053-093-1201-7628- Implementation of Service to All Project	25.00	20.00	80.00
24			2053-800-7047- Grant to Public Service Centres	10.00	5.20	52.00
25			2053-800-7364- Grant to District E-Governance Society	11.00	9.50	86.36
26			2053-800-9079-Establishment of M.P. Public Service Agency	2.60	2.35	90.38
27			2053-800-0701-9039- Implementation of E-	1.00	1.00	100.00

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
			District Scheme			
28			4059-01-051-6783- Construction of Public Service Centres	15.00	8.45	56.33
29	22	Urban Development and Environment	4216-01-700-6989- Maintenance Work of Legislative Assembly Building and M.L.A. Rest House	3.50	2.18	62.29
30			4217-01-050-0101-3115- Payment of Land Acquisition	10.00	10.00	100.00
31	23	Water Resources Department	2700-15-101-0102-2894- Barrage and Canals	3.55	1.78	50.14
32			2701-80-800-0103-2250- Canals and Tanks	3.32	3.13	94.28
33			2705-800-0701-3701- State Level Ayacut Cell	7.53	4.14	54.98
34			4701-48-800-0102-3366- Construction Work of Medium Projects	80.00	58.74	73.43
35			4701-95-800-0102-2897- Dam and Appurtenant Work	50.00	35.03	70.06
36			4702-800-0102-6079- Reforms, Re-inforcement, Re-establishment (R.R.R.)	35.00	22.19	63.40
37			4705-222-0701-2823- Construction of field chanel, Correction of System Deficiency Drain and other Works	15.00	11.60	77.33
38			4705-800-0701-6648- Command Area Development of Major and Medium Project, Construction of field channels, Correction of System Deficiency.	32.88	17.08	51.95
39	25	Mineral Resources	2853-02-800-0420-8808- Works Related to Information Technology	23.00	22.85	99.35
40			4853-01-004-0420-2713-Laboratory	1.00	0.92	92.00
41			4853-01-800-0420-0182- Survey of Other Minerals	7.00	7.00	100.00
42	27	School Education (Primary Education)	2202-01-101-0703-6809- Kasturba Gandhi Gram Balika Vidyalaya	15.00	8.92	59.47
43			2202-01-101-0702-6011- Literate India	20.00	16.90	84.50
44			2202-01-101-0702-6809- Kasturba Gandhi Gram Balika Vidyalaya	32.00	19.04	59.50
45			2202-01-101-0103-6716- Supply of Cost free Uniforms	15.01	10.01	66.69
46			2202-01-101-0101-0730- Furniture in Secondary School	17.70	17.70	100.00
47			2202-01-101-0101-6716- Supply of Cost free Uniforms	36.98	21.98	59.44
48			2202-01-108-0701-6809- Kasturba Gandhi Gram Balika Vidyalaya	45.00	26.77	59.49
49			2202-01-108-0101-6813- Supply of Cycles	56.00	39.20	70.00
50			2202-01-108-0102-6813- Supply of Cycles	19.00	13.30	70.00
51			2202-01-108-0103-6813- Supply of Cycles	14.00	9.80	70.00
52			2202-03-103-0101-2067- Drinking Water	13.50	13.50	100.00
53			4202-01-201-0703-8810- Sarva Shiksha Abhiyan	93.00	56.70	60.97
54			4202-01-201-0701-8810- Sarva Shiksha Abhiyan	437.00	311.97	71.39
55			4202-04-800-0101-8799- Construction of Hostel Buildings	25.20	25.20	100.00
56	29	Law and Legislative Affairs	2014-105-0101-1486- Upgradation of Facilities of Stake Holders	2.50	2.25	90.00
57			2014-105-0101-1487- Scanning and Digitisation	3.25	2.15	66.15

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
58			2015-105-4311- Charges for conduct of election to parliament	8.84	5.16	58.37
59			2052-090-7389- Welfare of Advocates	7.00	3.67	52.43
60			2052-090-0101-9066- Strengthening of Library and Information Technology in Law Department	2.43	2.04	83.95
61			7610-202-9246- Loans to Officers of Judicial Services	0.10	0.10	100.00
62			2515-800-0103-1208- Rural Engineering Service	8.52	4.87	57.16
63			2515-800-0102-1208- Rural Engineering Service	10.53	5.76	54.70
64	33	Tribal Welfare	2225-02-001-0802-5155- Monitoring and Evaluation of Schemes-Article 275(1)-	25.00	24.09	96.36
65			2225-02-277-0102-6502-Post Metric Hostels	9.43	6.93	73.49
66			4225-02-800-0102-7746- Construction of Skill Development Center	10.00	10.00	100.00
67	34	Social Justice	2235-60-110-0102-5247- Common Man Insurance Scheme	5.40	4.35	80.56
68			2235-60-110-0102-5614- Janshri Insurance Scheme	10.50	10.50	100.00
69			2235-60-110-0101-5247- Common Man Insurance Scheme	9.00	7.60	84.44
70			2235-60-110-0101-5614- Janshri Insurance Scheme	17.50	17.50	100.00
71	35	Micro, Small & Medium Enterprises	4851-800-0101-6481- Grant to Gwalior Trade Fair Authority	1.00	0.81	81.00
72	44	Higher Education	2202-03-103-6283- Payment of Arrears under University Grant Commission	15.83	15.70	99.18
73			2202-03-103-1203-7464- Improvement in M.P. Higher Education	10.00	6.51	65.10
74			2202-03-103-1202-7464- Improvement in M.P. Higher Education	5.00	3.75	75.00
75			2202-03-103-1201-7464- Improvement in M.P. Higher Education	1.80	1.66	92.22
76			2202-03-103-0103-0742- Free Education System Scheme for Schedule Caste/Schedule Tribe Students	2.50	2.50	100.00
77			2202-03-103-0102-0742- Free Educational System Scheme for Schedule Caste / Schedule Tribe Students	2.00	2.00	100.00
78			2202-03-103-0101-7134- Grant to open New College	5.37	3.49	64.99
79			4202-01-203-1203-7464- Improvement in M.P. Higher Education	30.00	21.81	72.70
80			4202-01-203-1202-7464- Improvement in M.P. Higher Education	39.00	28.36	72.72
81			4202-01-203-1201-7464- Improvement in M.P. Higher Education	114.20	83.03	72.71
82			4202-01-203-0703-7600- Implementation of National Higher Education Campaign Scheme	37.00	28.33	76.57

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
83			4202-01-203-0702-7600- Implementation of National Higher Education Campaign Scheme	31.27	26.31	84.14
84			4202-01-203-0701-7600- Implementation of National Higher Education Campaign Scheme	146.73	104.54	71.25
85	45	Minor Irrigation Works	4702-101-0701-6079- Reform, Re-enforcement, Re-establishment (R.R.R.)	75.00	55.75	74.33
86	47	Technical Education and Skill Development	2203-001-0702-7469- National Higher Education Mission	14.00	14.00	100.00
87			2203-104-0103-0820- Mukhyamantri Medhavi Vidyarthi Yojana	80.00	64.00	80.00
88			2203-104-0102-0820- Mukhyamantri Medhavi Vidyarthi Yojana	105.00	84.00	80.00
89			2203-104-0101-0820- Mukhyamantri Medhavi Vidyarthi Yojana	315.00	252.00	80.00
90	48	Narmada Valley Development	2801-01-001-6818- Operation and Maintenance Expenditure of Sardar Sarovar Project	20.00	11.00	55.00
91			4700-45-800-0703-9091- Omkareshwar Project	20.00	15.00	75.00
92	49	Scheduled Caste Welfare	2225-01-277-0803-7765- Post Metric Scholarships (Higher Secondary Level)	40.00	35.61	89.03
93			2225-01-277-0603-0538- Grant to educated youth for self-employment training and infrastructure construction	5.00	3.65	73.00
94			2225-01-277-0103-8735- Supply of Permanent Caste Certificate to Schedule Castes/ Schedule Tribe Students (Boys/Girls)	4.00	3.45	86.25
95	50	Horticulture and Food Processing	2401-119-0703-1482- Micro Irrigation Scheme under P.M. Agriculture Irrigation Scheme	35.20	27.13	77.07
96			2401-119-0703-5626- National Agriculture Development Scheme	14.83	11.54	77.82
97			2401-119-0702-5116- National Horticulture Mission	14.00	9.65	68.93
98			2401-119-0702-5626- National agriculture Development Scheme	19.50	16.60	85.13
99			2401-119-0102-0694- Environmental Improvement and pollution prevention on the banks of river Narmada	10.00	8.30	83.00
100			2401-119-0102-6496- Incentive Scheme of Infrastructure Development of Integrated Cold Storage Series under Horticulture post Crop Management	10.50	10.50	100.00
101			2401-119-0102-6520- Green Vegetable Area Extension Scheme	5.67	5.12	90.30
102			2401-119-0101-6520- Green Vegetable Area Extension Scheme	18.13	10.26	56.59
103			2401-119-0101-6522- Spice Area Extension Scheme	13.42	10.12	75.41
104			2401-119-0101-7370- Strengthening of Training Centres in Government Nurseries	13.42	9.68	72.13
105	53	Financial Assistance to Three Tire Panchayati Raj	2505-01-198-0703-6923- National Rural Employment Guarantee Scheme	500.00	439.23	87.85
106			2515-800-0802-7886- Mid-day Meal Material Transportation	40.00	28.02	70.05

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
107		Institutions	3604-196-0103-0819-Development and Maintenance of Drinking Water Supply from the Amount Received from Panchayat Cess	21.00	11.81	56.24
108			3604-196-0102-0819- Development and Maintenance of Drinking Water Supply from the Amount Received from Panchayat Cess	27.56	15.38	55.81
109			3604-196-0101-0819- Development and Maintenance of Drinking Water Supply from the Amount Received from Panchayat Cess	82.69	45.00	54.42
110	54	Agricultural Research and Education	2415-01-120-0101-9051- Establishment of Sugarcane Research Centre in Bohani District Narsingpur	0.50	0.50	100.00
111	55	Women and Child Development	2235-02-102-0701-9248- Kishori Shakti Yojana	3.30	3.30	100.00
112			2235-02-102-0103-6442- Atal Bal Arogya Mission	5.00	2.77	55.40
113			2235-02-102-0102-6442- Atal Bal Arogya Mission	5.00	3.00	60.00
114			2235-02-102-0101-6442- Atal Bal Arogya Mission	41.35	25.67	62.08
115			2235-02-102-0101-8808- Works Related to Information Technology	4.92	2.90	58.94
116			2235-02-103-0801-1327- One Stop Centre (Sakhi)	4.92	4.92	100.00
117			2235-02-103-0703-6103- Integrated Child Protection Scheme (I.C.P.S.)	8.17	4.23	51.77
118			2235-02-103-0703-6917- Indira Gandhi Matritva Sehyog Yojana (I.G.M.S.Y.)	6.46	4.51	69.81
119			2235-02-103-0702-6917- Indira Gandhi Matritva Sehyog Yojana (I.G.M.S.Y.)	9.68	6.76	69.83
120			4235-02-102-0102-5360- Construction of Buildings for Aganwadi Centres	27.00	20.16	74.67
121			4235-02-102-0101-5360- Construction of Buildings for Aganwadi Centres	63.00	33.34	52.92
122	4235-02-800-0701-6103- Integrated Child Protection Scheme (I.C.P.S.)	1.00	1.00	100.00		
123	64	Financial Assistance to Urban Bodies	2215-01-101-0102-0545- Establishment and Maintenance of State Water Supply Houses	55.42	40.12	72.39
Total				3,969.53	3,053.36	76.92

(Source: Appropriation Accounts 2017-18)

Appendix 2.10
Surrenders in excess of actual savings (₹ 10 lakh or more)
 (Reference: Paragraph 2.2.8; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of The Grant	Total Grant	Savings	Amount Surrendered	Surrender in Excess
(A) Revenue – Voted						
1	25	Mineral Resources	62.47	29.88	30.09	0.21
2	56	Rural Industry	248.36	37.28	41.83	4.55
Total (A)			310.83	67.16	71.92	4.76
(B) Capital – Voted						
3	1	General Administration	49.51	5.68	6.77	1.09
4	24	Public Works-Roads and Bridges	6,576.04	231.02	231.78	0.76
Total (B)			6,625.55	236.70	238.55	1.85
Grand Total (A+B)			6,936.38	303.86	310.47	6.61

(Source: Appropriation Accounts 2017-18)

Appendix 2.11
Statement of various grants/appropriations in which savings occurred
(₹ one crore or more in each case) but no part of which had been surrendered
(Reference: Paragraph 2.2.9; Page 36)

			(₹ in crore)
Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
(A) Revenue Voted			
1	5	Jail	4.61
2	7	Commercial Tax	336.90
3	8	Land Revenue And District Administration	228.00
4	9	Expenditure Pertaining To Revenue Department	20.05
5	16	Fisheries	22.07
6	17	Co-operation	273.69
7	31	Planning, Economics and Statistics	24.60
8	32	Public Relations	23.86
9	36	Transport	11.61
10	38	Ayush	47.63
11	43	Sports And Youth Welfare	19.87
12	46	Science And Technology	23.00
13	51	Religious Trusts And Endowments	11.90
14	62	Panchayat	22.47
15	63	Minority Welfare	6.58
16	66	Welfare Of Backward Classes	142.02
17	68	New And Renewable Energy Sources	8.37
18	69	Nomadic And Semi Nomadic Caste Welfare	20.95
Total (A)			1,248.18
(B) Capital Voted			
19	6	Finance	1,511.72
20	9	Expenditure Pertaining To Revenue Department	10.20
21	12	Energy	721.65
22	17	Co-operation	17.55
23	19	Public Health And Family Welfare	154.11
24	31	Planning, Economics and Statistics	32.46
25	38	Ayush	37.81
26	52	Medical Education Department	41.59
27	60	Expenditure Pertaining to District Plan Schemes	121.81
28	63	Minority Welfare	1.95
29	64	Financial Assistance to Urban Bodies	98.40
30	66	Welfare Of Backward Classes	8.70
31	69	Vimukt, Nomadic And Semi Nomadic Caste Welfare	4.73
Total (B)			2,762.68
(C) Revenue Charged			
32	6	Finance	17.62
33	12	Energy	69.87
Total (C)			87.49
Grand Total (A+B+C)			4,098.35

(Source: Appropriation Accounts 2017-18)

Appendix 2.12
Details of savings of ₹ one crore and above not surrendered
(Reference: Paragraph 2.2.9; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
(A) Revenue Voted					
1	1	General Administration	50.83	31.20	19.63
2	2	Other Expenditure Pertaining to General Administration Department	48.88	4.68	44.20
3	3	Police	500.43	459.20	41.23
4	4	Other Expenditure Pertaining to Home Department	29.18	26.08	3.10
5	5	Jail	4.61	0.00	4.61
6	6	Finance	3,115.23	0.17	3,115.06
7	7	Commercial Tax	336.90	0.00	336.90
8	8	Land Revenue and District Administration	228.00	0.00	228.00
9	9	Expenditure Pertaining to Revenue Department	20.05	0.00	20.05
10	10	Forest	437.89	409.13	28.76
11	11	Commerce, Industry and Employment	16.51	0.18	16.33
12	12	Energy	191.42	2.23	189.19
13	13	Farmers Welfare and Agriculture Development	3,199.77	3,108.03	91.74
14	14	Animal Husbandry	225.34	223.47	1.87
15	16	Fisheries	22.07	0.00	22.07
16	17	Co-operation	273.69	0.00	273.69
17	18	Labour	16.86	7.70	9.16
18	19	Public Health and Family Welfare	307.09	0.68	306.41
19	20	Public Health Engineering	188.15	130.86	57.29
20	22	Urban Development and Environment	525.63	11.95	513.68
21	23	Water Resources Department	241.20	177.05	64.15
22	24	Public Works-Roads And Bridges	351.48	334.11	17.37
23	26	Culture	26.16	25.07	1.09
24	27	School Education (Primary Education)	974.93	491.94	482.99
25	29	Law and Legislative affairs	253.89	244.57	9.32
26	30	Rural Development	113.92	111.12	2.80
27	31	Planning, Economics and Statistics	24.60	0.00	24.60
28	32	Public Relations	23.86	0.00	23.86
29	33	Tribal Welfare	481.55	406.34	75.21
30	34	Social Justice	168.68	134.28	34.40
31	35	Micro, Small and Medium Enterprises	5.41	2.75	2.66
32	36	Transport	11.61	0.00	11.61
33	38	Ayush	47.63	0.00	47.63
34	39	Food, Civil Supplies And Consumer Protection	54.75	3.01	51.74
35	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	363.81	8.16	355.65
36	43	Sports and Youth Welfare	19.87	0.00	19.87
37	44	Higher Education	196.97	93.78	103.19
38	45	Minor Irrigation Works	32.22	29.10	3.12
39	46	Science and Technology	23.00	0.00	23.00
40	47	Technical Education and Skill Development	716.88	414.45	302.43
41	50	Horticulture and Food Processing	292.30	289.35	2.95
42	51	Religious Trusts and Endowments	11.90	0.00	11.90
43	52	Medical Education Department	100.50	0.19	100.31
44	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2,612.97	2,192.55	420.42
45	55	Women and Child Development	525.18	523.57	1.61
46	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	884.84	6.80	878.04
47	62	Panchayat	22.47	0.00	22.47
48	63	Minority Welfare	6.58	0.00	6.58

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
49	64	Financial Assistance to Urban Bodies	683.90	75.13	608.77
50	66	Welfare Of Backward Classes	142.02	0.00	142.02
51	67	Public Works-Buildings	174.59	91.92	82.67
52	68	New And Renewable Energy Sources	8.37	0.00	8.37
53	69	Nomadic And Semi Nomadic Cast Welfare	20.95	0.00	20.95
Total (A)			19,357.52	10,070.80	9,286.72
(B) Capital Voted					
54	6	Finance	1,511.72	0.00	1,511.72
55	8	Land Revenue and District Administration	30.44	0.05	30.39
56	9	Expenditure Pertaining to Revenue Department	10.20	0.00	10.20
57	10	Forest	18.37	17.15	1.22
58	12	Energy	721.65	0.00	721.65
59	14	Animal Husbandry	12.76	8.26	4.50
60	17	Co-operation	17.55	0.00	17.55
61	19	Public Health and Family Welfare	154.11	0.00	154.11
62	20	Public Health and Engineering	667.09	603.19	63.90
63	21	Public Services and Management	10.31	8.45	1.86
64	22	Urban Development and Environment	894.35	2.57	891.78
65	23	Water Resources Department	1,052.06	997.69	54.37
66	27	School Education (Primary Education)	515.58	502.85	12.73
67	30	Rural Development	768.29	587.02	181.27
68	31	Planning, Economics and Statistics	32.46	0.00	32.46
69	33	Tribal Welfare	669.76	592.98	76.78
70	35	Micro, Small & Medium Enterprises	19.29	2.00	17.29
71	36	Transport	31.11	0.59	30.52
72	38	Ayush	37.81	0.00	37.81
73	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	251.06	2.00	249.06
74	43	Sports And Youth Welfare	29.36	0.05	29.31
75	44	Higher Education	386.97	299.38	87.59
76	45	Minor Irrigation Works	19.06	7.83	11.23
77	47	Technical Education And Skill Development	97.52	0.11	97.41
78	48	Narmada Valley Development	492.12	432.50	59.62
79	49	Scheduled Caste Welfare	58.35	54.86	3.49
80	52	Medical Education Department	41.59	0.00	41.59
81	53	Financial Assistance to Three Tier Panchayati Raj institutions	214.48	0.06	214.42
82	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	20.28	19.28	1.00
83	60	Expenditure Pertaining to District Plan Schemes	121.81	0.00	121.81
84	63	Minority Welfare	1.95	0.00	1.95
85	64	Financial Assistance to Urban Bodies	98.40	0.00	98.40
86	66	Welfare Of Backward Classes	8.70	0.00	8.70
87	67	Public Works-Buildings	150.29	110.70	39.59
88	69	Nomadic And Semi Nomadic Caste Welfare	4.73	0.00	4.73
Total (B)			9,171.58	4,249.57	4,922.01
(C) Revenue Charged					
89	I.P	Interest Payments And Servicing Of Debt	495.39	8.99	486.40
90	6	Finance	17.62	0.00	17.62
91	12	Energy	69.87	0.00	69.87
92	25	Mineral Resources	650.05	0.05	650.00
93	29	Law and Legislative affairs	37.59	35.37	2.22
Total (C)			1,270.52	44.41	1,226.11
(D) Capital Charged					
94	P.D	Public Debt	3,769.89	6.09	3,763.80
Total (D)			3,769.89	6.09	3,763.80
Grand Total (A+B+C+D)			33,569.51	14,370.87	19,198.64

(Source: Appropriation Accounts 2017-18)

Appendix 2.13
Surrender orders not accepted by Accountant General
 (Reference: Paragraph 2.2.9.1; Page 36)

(₹ in crore)

Sl. No.	Number of sanctions	Grant/Appropriation No.	Amount	Particulars of irregularities
1	44	2,5,6,7,11,13,14,15,16,17,18,21,30,31,33,34,35,38,39,40,43,46,47, 49,50, 51,52,53,55,56,58,60	2,347.20	Sanctions were issued after closure of financial year 2017-18.
2	21	7,11,17,19,20,22,32,42,43,47,53,56,64,66,67	3,108.07	Delayed receipt of sanction in Accountant General (A&E) office i.e. after closing and finalisation of the Accounts.
3	4	10,27,36,38	86.61	Non receipt of complete details of schemes.
4	3	18,23	27.05	Non receipt of required information.
5	1	23	0.32	Due to discrepancy in the sanction letter.
6	1	38	2.68	Due to discrepancy of budget
Total	74	44	5,571.93	

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

Appendix 2.14
Statement of misclassification of revenue section under the capital section where
budget provision was ₹ one crore or more
(Reference: Paragraph 2.2.10; Page 37)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 11-Salary, Allowances				
1	20	4215-Capital Outlay on Water supply and Sanitation	16.25	14.86
2	23	4700- Capital Outlay on Major Irrigation	86.86	64.10
3	48	4700- Capital Outlay on Major Irrigation	105.90	103.70
4	48	4701- Capital Outlay on Medium Irrigation	4.50	4.44
5	48	4801- Capital Outlay on Power Projects	54.32	54.78
Total (Object Head 11- Salary, Allowances)			267.83	241.88
Object Head 12-Wages				
6	10	4406-Capital Outlay on Forestry and Wild Life	266.72	266.66
7	20	4215-Capital Outlay on Water supply and Sanitation	7.00	4.21
8	23	4700- Capital Outlay on Major Irrigation	51.02	47.88
9	23	4701- Capital Outlay on Medium Irrigation	6.35	5.24
10	48	4700- Capital Outlay on Major Irrigation	36.41	36.81
11	48	4701- Capital Outlay on Medium Irrigation	3.34	3.29
12	48	4801- Capital Outlay on Power Projects	10.31	10.17
Total (Object Head 12- Wages)			381.15	374.26
Object Head 21-Travel Allowance				
13	48	4700- Capital Outlay on Major Irrigation	1.34	1.34
Total (Object Head 21- Travel Allowance)			1.34	1.34
Object Head 22-Office Expenditure				
14	10	4406-Capital Outlay on Forestry and Wild Life	4.21	4.34
15	48	4700- Capital Outlay on Major Irrigation	1.76	1.40
16	48	4801- Capital Outlay on Power Projects	2.74	2.21
Total (Object Head 22- Office Expenditure)			8.71	7.95
Object Head 24-Exam and Training				
17	10	4406-Capital Outlay on Forestry and Wild Life	1.76	1.92
Total (Object Head 24--Exam and Training)			1.76	1.92
Object Head 31-Payment of Commercial Services				
18	10	4406-Capital Outlay on Forestry and Wild Life	1.61	1.81
19	48	4700- Capital Outlay on Major Irrigation	4.93	4.17
20	48	4801- Capital Outlay on Power Projects	4.27	3.39
Total (Object Head 31- Payment of Commercial Services)			10.81	9.37
Object Head 33-Maintenance				
21	26	4202- Capital Outlay on Education, Sports, Art and Culture	4.00	4.00
22	48	4700- Capital Outlay on Major Irrigation	90.44	69.50
23	48	4701- Capital Outlay on Medium Irrigation	1.99	1.83
24	48	4801- Capital Outlay on Power Projects	3.96	3.72
Total (Object Head 33-Maintenance)			100.39	79.05
Object Head 42-Grants-in-Aid				
25	10	4406-Capital Outlay on Forestry and Wild Life	15.00	15.00
26	20	4215-Capital Outlay on Water supply and Sanitation	10.00	9.00
27	30	4515- Capital Outlay on Other Rural Development Programmes	195.00	195.00
28	37	5452- Capital Outlay on Tourism	13.50	13.50
29	52	4210- Capital Outlay on Medical and Public Health	2.50	0.27
Total (Object Head 42-Grants-in-Aid)			236.00	232.77

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

Appendix 2.15**Statement of misclassification of machinery and major works under the revenue section where budget provision was ₹ one crore or more**

(Reference: Paragraph 2.2.10; Page 37)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 63-Machinery				
1	1	2015-Elections	1.22	1.22
2	3	2055-Police	160.93	160.72
3	6	2054-Treasury and Accounts Administration	6.73	7.85
4	7	2039-State Excise	13.86	0.00
5	8	2029-Land Revenue	14.73	0.25
6	17	2425-Co-operation	1.03	0.95
7	19	2210-Medical and Public Health	40.15	33.20
8	29	2014-Administration of Justice	4.67	2.71
9	32	2220-Information and Publicity	2.50	2.49
10	39	2408-Food,Storage and Warehousing	2.03	1.38
11	43	2204-Sports and Youth Services	8.38	7.45
12	44	2202-General Education	44.70	44.39
13	47	2203-Technical Education	3.51	1.38
14	47	2230-Labour and Employment	75.43	28.04
15	52	2210-Medical and Public Health	17.46	11.36
16	56	2851-Village and Small Industries	2.86	3.35
17	64	2217-Urban Development	13.00	12.36
Total (Object Head 63-Machinery)			413.19	319.10
Object Head 64-Major Works				
18	20	2215-Water Supply and Sanitation	13.46	11.91
19	39	3475-Other General Economic Services	1.75	1.77
Total (Object Head 64-Major Works)			15.21	13.68

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

Appendix 2.16
Rush of Expenditure
(Reference: Paragraph 2.2.11; Page 37)

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2018	Expenditure incurred in March 2018	Total expenditure	Percentage of total expenditure incurred during Jan-March 2018	
1	I.P-Interest Payment and Servicing of Debt	6876	41.80	41.80	41.80	100	100
2	11-Commercial, Industry and Employee	7140	22.16	22.16	22.16	100	100
3	12-Energy	9023	238.48	238.48	238.48	100	100
4	12-Energy	1933	1050.69	1050.69	1050.69	100	100
5	13-Farmers Welfare and Agriculture	1920	40.00	40.00	40.00	100	100
6	23-Water Resources Department	1905	48.05	48.05	48.05	100	100
7	27-School Education (Primary Education)	6484	192.60	192.60	192.60	100	100
8	27-School Education (Primary Education)	6813	26.70	26.70	26.70	100	100
9	37-Tourism	7404	15.00	15.00	15.00	100	100
10	37-Tourism	6316	53.56	53.56	53.56	100	100
11	47-Technical Education and Skill Development	7490	22.97	22.97	22.97	100	100
12	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	0475	967.00	967.00	967.00	100	100
13	64-Financial Assistance to Urban	1325	229.75	229.75	229.75	100	100
Total			2,948.76	2,948.76	2,948.76		

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

Appendix 2.17
Statement showing transfer of funds to 8443-civil deposit-800-other deposit
(Reference: Paragraph 2.2.12; Page 38)

(₹ in lakh)

Sl. No.	Grant No. and name	Head of account up to detailed head and name of scheme	Total budget provision (Original + Supplementary)	Expenditure incurred	Amount transferred to 8443-Civil Deposit-800-Other Deposit
1	2	3	4	5	6
1	13- Farmers Welfare and Agriculture Development	2401-800-0801-0908- Agriculture Census	727.83	146.59	70.00
2	29- Law and Legislative Affairs	2014-102-0101-0573- High Court (Charge)	785.40	547.80	400.00
3	33- Tribal Welfare	4225-02-800-0602-5211- Local Development Programme Under Integrated Tribal Development Project	44,880.39	26,858.98	707.70
4	47- Technical Education and Training	2230-03-001-0801-7490- Pradhan Mantri Kaushal Vikash Yojaya	2,560.00	2,296.95	2,146.66
5	55- Women and Child Development	2235-02-102-0701-0658- Integrated Child Development Services Scheme	52,413.06	48,487.80	858.03
6	55- Women and Child Development	2235-02-102-0702-0658- Integrated Child Development Services Scheme	28,490.85	22,151.83	400.01
7	55- Women and Child Development	2235-02-102-0703-0658- Integrated Child Development Services Scheme	18,994.76	13,607.44	135.59
8	55- Women and Child Development	2235-02-103-0701-6917- Indira Gandhi Matritva Sehyog Yojana	13,878.37	8,259.41	754.47
9	67- Public Works-Buildings	4059-01-051-0701-1936- Strengthening of the Judiciary	2,500.00	2,467.93	2,450.00
10	67- Public Works-Buildings	4216-01-106-0701-1936- Strengthening of the Judiciary	1,500.00	1,450.00	1,450.00
Total			1,66,730.66	1,26,274.73	9,372.46

(Source: Appropriation Accounts for the year 2017-18)

Appendix 2.18
Substantial savings under various schemes, where savings were ₹ 10 crore or more
(Reference: Paragraph 2.3.2; Page 39)

Sl. No.	Name of Schemes	Total Grant/ Appropriation	(₹ in crore)	
			Savings	Percentage
1	2501-06-198-6836-0702-V-42-009-National Rural Livelihood Mission	108.67	38.85	36
2	2216-03-198-5198-0701-V-42-009-Pradhan Mantri Awas Yojana	3,056.57	303.26	10
3	2216-03-198-5198-0702-V-12-009-Pradhan Mantri Awas Yojana	3,056.57	303.26	10
4	2216-03-198-5198-0703-V-12-009-Pradhan Mantri Awas Yojana	1,378.28	151.63	11
5	2505-01-198-6923-0702-V-42-009-Mahatma Gandhi National Rural Employment Guarantee Scheme	400.00	43.05	11
6	2505-01-198-6923-0703-V-42-009-Mahatma Gandhi National Rural Employment Guarantee Scheme	1,100.00	439.23	40
7	2215-02-198-5206-0701-V-42-009-Clean India Programme	1,420.22	117.81	8
8	2215-02-198-5206-0702-V-42-009- Clean India Programme	698.59	156.46	22
9	2215-02-198-5206-0703- V-42-009- Clean India Programme	551.71	122.02	22
10	2515-00-198-6931-0701-V-42-001-Mid-Day Meal Programme	178.20	47.03	26
11	2515-00-198-7886-0801-V-42-007- Mid-Day Meal Programme- Material Transportation	36.00	17.15	48
12	2515-00-198-7886-0802-V-009 - Mid-Day Meal Programme- Material Transportation	36.00	28.02	78
13	2216-03-198-5131-0102-V-42-009-Mukhyamantri Antyodaya Awas Yojana	14.40	14.40	100
14	2216-03-198-5131-0103- V-42-009-Mukhyamantri Antyodaya Awas Yojana	15.87	15.87	100
15	4515-00-800-6084-0422-V-32-Chief Ministers Rural Road and Infrastructure Scheme	63.00	38.01	60
16	4515-00-800-6084-0103-V-32- Chief Ministers Rural Road and Infrastructure Scheme	158.00	45.06	29
17	2515-00-198-0647-0701-V-007-Gram Swaraj Abhiyan	18.67	18.67	100
18	2515-00-198-0647-0702-V-007-Gram Swaraj Abhiyan	11.49	11.49	100
19	3604-00-197-4610-0101-V-42-008-Grant against additional Stamp Duty	240.8	13.55	6
20	3604-00-197-4610-0103-V-42-008-Grant against additional Stamp Duty	61.16	10.57	17
21	2853-02-198-6299-0101-V-007-Transfer of revenue received from Subsidiary Minerals of Rural Areas to Panchayats	214.48	18.28	9
22	3604-00-196-0819-0101-V-42-007-Development and Maintenance of Drinking Water Supply from the amount received from Panchayat Cess	82.69	60.50	73
23	3604-00-196-0819-0102-V-42-007- Development and Maintenance of Drinking Water Supply from the amount received from Panchayat Cess	27.56	20.14	73
24	3604-00-196-0819-0103-V-42-007- Development and Maintenance of Drinking Water Supply from the amount received from Panchayat Cess	21.00	15.34	73
25	2225-01-196-4717-Scdeduled Castes Hostels	130.00	20.66	16
26	2202-01-789-3496-Middle School	263.00	12.47	5
27	2225-02-789-0494-Ashram	88.15	12.98	15
28	2235-60-789-198-5863-Indira Gandhi National Widow Pension	312.39	14.04	4
29	2235-198-9142-Social Security and Welfare	378.75	49.38	13
30	2235-198-8786- Indira Gandhi National Old age Pension	384.19	34.08	9
Total		14,506.41	2,193.25	15

Appendix 2.19
Details of funds of schemes kept in Personal Deposit Accounts
(Reference: Paragraph 2.3.4; Page 40)

(₹ in lakh)

Sl. No.	Name of Schemes	Drawing Order and Date	Amount
1	1213-Pradhan Mantri awas Yojana	4407-08/28.03.2018	26.76
2	1221-0101-14 th Finance Commission Grant	4512-13/31.03.2018	17,450.75
3	1221-0102-14 th Finance Commission Grant	4514-15/31.03.2018	8,525.00
4	1221-0103-14 th Finance Commission Grant	4516-17/31.03.2018	4,107.25
5	4610-197-0101-Stamp Fee	4506-07/31.03.2018	2,782.65
6	4610-197-0102- Stamp Fee	4508-09/31.03.2018	1,886.25
7	4610-197-0103- Stamp Fee	4510-11/31.03.2018	317.07
8	4610-197-0103- Stamp Fee	4371-72/28.03.2018	552.25
9	6098-0103-Panchayat Bhawan Nirman	4417/28.03.2018	21.00
10	6086-0101-Infrastructure Development	4427/28.03.2018	87.00
11	6086-0102-Infrastructure Development	4429/28.03.2018	352.00
12	6086-0103-Infrastructure Development	4431/28.03.2018	204.00
13	6087-0101-Grant for Maintenance	4433-34/28.03.2018	630.00
14	6087-0102-Grant for Maintenance	4445/28.03.2018	210.00
15	6087-0103-Grant for Maintenance	4447-48/28.03.2018	160.00
16	6093-Nal Jal Yojana	4411-12/28.03.2018	400.00
17	6098-0101- Panchayat Bhawan Nirman	4413/28.03.2018	100.00
18	6098-0102- Panchayat Bhawan Nirman	4415/28.03.2018	30.00
19	6107-0101-General Purpose	4518-19/31.03.2018	30.29
20	6107-0102-General Purpose	4520-21/31.03.2018	15.92
21	6107-0103-General Purpose	4522-23/31.03.2018	12.46
22	6299-0101-Mines Scheme	4500-01/31.03.2018	133.24
23	6299-0101-Mines Scheme	4449-50/28.03.2018	197.11
24	6299-0102-Mines Scheme	4451-52/28.03.2018	1.40
25	6299-0103-Mines Scheme	4453-54/28.03.2018	347.33
26	0658-Anganbari Yojana	4369-70/28.03.2018	6,450.00
27	7668-0101-SFC Grant	4375-76/28.03.2018	4,694.37
28	7668-0101-SFC Grant	4524-25/31.03.2018	20.00
29	7668-0102-SFC Grant	4377-78/28.03.2018	2,995.09
30	7668-0103-SFC Grant	4379-80/28.03.2018	1,023.38
31	8209-196-8888-Honorarium for janapad Panchayat Member	4502-03/31.03.2018	3.21
32	8209-197-8888-Honorarium for janapad Panchayat Member	4504-05/31.03.2018	5.75
33	8214-8888-Secretarial arrangement	4526-27/31.03.2018	84.09
34	8392-8888-Zila Panch Sammelan	4498-99/31.03.2018	0.12
	Total		53,855.74

Appendix 3.1
Difference in Personal Deposit Accounts as on 31 March 2018
(Reference: Paragraph 3.2.3; Page 45)

(Amount in ₹)

Sl. No.	Name of PD account holder	Balance as per AG record	Balance as per Treasury record	Difference
1	Rent Controlling Officer, Indore	46,00,618	46,03,170	-2,552
2	Principal ITI Indore	26,63,131	26,88,936	-25,805
3	Presiding Officer, Labour Court, Indore	72,24,812	19,45,512	52,79,300
4	Handicapped Welfare Association, Indore	71,806	0	71,806
5	MP Blind Association, Indore	15,25,376	13,647	15,11,729
6	Labour Commissioner, Indore	1,86,34,345	3,04,47,538	-1,18,13,193
7	Agriculture Engineer, Indore	2,66,164	0	2,66,164
8	Addl. Director, Higher Education, Indore	7,36,841	0	7,36,841
9	Exam Controller, PSC, Indore	9,13,842	0	9,13,842
10	President, Nehru Kendra, Lalbagh, Indore	1,08,861	0	1,08,861
11	Collector, Indore	13,24,24,282	0	13,24,24,282
12	Collector/Superintendent, Kendriya Jail	1,72,60,280	1,72,47,620	12,660
13	Collector/Superintenden, Zila Jail	67,15,991	51,81,340	15,34,651
14	Divisional Forest Officer, Indore	-89,63,349	8,98,795	-98,62,144
15	Dy. Director, Udyan, Indore	8,000	0	8,000
16	Director, Rehabilitation NVDA, Indore	1,46,57,42,146	0	1,46,57,42,146
17	TO, Indore	56,385	0	56,385
18	Dy. Labour Commissioner, Indore	52,78,948	0	52,78,948
19	Dy. Director For Director, NVDA, Indore City	6,37,77,195	0	6,37,77,195
20	Manager, Poultry Farm, Indore	74,96,805	79,35,521	-4,38,716
21	Women ITI, Indore	1,06,900	51,07,400	-50,00,500
22	RPI, Govt. College, RAUINC	57,900	0	57,900
23	Bal Shiksha Mandir, Indore	1,28,127	0	1,28,127
Total		1,72,68,35,406	7,60,69,479	1,65,07,65,927

Appendix 3.2
Status of outstanding Utilisation Certificates in BOCW (Board)
(Reference: Paragraph 3.3.5; Page 48)

(₹ in lakh)

Sl. No.	District offices	Allotment since beginning	UCs furnished	Outstanding UCs as on 31 March 2018
1	Katni	2,753.95	1,546.63	1,207.32
2	Chhindwara	3,135.45	267.57	2,867.88
3	Mandala	1,847.05	1,797.58	49.47
4	Jabalpur	4,715.15	2,432.25	2,282.90
5	Seoni	2,479.85	2,428.05	51.80
6	Narsinghpur	1,977.45	1,739.11	238.34
7	Dewas	2,634.45	1,841.73	792.72
8	Mandsor	4,472.25	3,644.48	827.77
9	Ratlam	2,825.45	2,137.51	687.94
10	Neemach	4,688.15	4,293.45	394.70
11	Shajapur	1,880.69	1,717.30	163.39
12	Agar Malwa	535.00	355.00	180.00
13	Sagar	3,583.45	2,366.91	1,216.54
14	Chhatarpur	2,793.26	2,384.93	408.33
15	Damoh	2,617.65	2,267.49	350.16
16	Panna	2,614.25	2,461.82	152.43
17	Tikamgarh	2,183.45	1,673.49	509.96
18	Sidhi	1,225.85	1,207.74	18.11
19	Singroli	3,120.25	1,320.26	1,799.99
20	Satna	2,129.95	349.72	1,780.23
21	Rewa	2,879.05	2,199.59	679.46
22	Shahdol	1,588.40	743.97	844.43
23	Umaria	1,774.85	1,774.74	0.11
24	Anuppur	2,467.70	2,393.03	74.67
25	Dindori	1,272.65	764.00	508.65
26	Baitul	1,311.80	1,275.21	36.59
27	Vidisha	1,681.65	1,481.65	200.00
28	Mandideep (Raisen)	1,151.65	87.99	1,063.66
29	Rajgarh	1,588.45	971.94	616.51
30	Bhopal	4,147.65	1,659.64	2,488.01
31	Sehor	769.25	614.98	154.27
32	Gwalior	2,755.05	1,519.88	1,235.17
33	Shivpuri	1,467.55	1,416.09	51.46
34	Guna	789.25	32.35	756.90
35	Ashok Nagar	1,644.05	657.41	986.64
36	Morena	3,229.65	0.00	3,229.65
37	Bhind	768.20	385.99	382.21
38	Malanpur (Bhind)	224.25	26.04	198.21
39	Sheopur	461.85	406.31	55.54
40	Indore	1,811.05	1,615.19	195.86
41	Burhanpur	1,717.65	1,581.26	136.39
42	Dhar	1,306.85	1,253.00	53.85
43	Khargone	1,367.05	744.53	622.52

Sl. No.	District offices	Allotment since beginning	UCs furnished	Outstanding UCs as on 31 March 2018
44	Jhabua	4,084.65	3,667.22	417.43
45	Badwani	681.65	615.79	65.86
46	Hoshangabad	1,712.65	1,458.49	254.16
47	Harda	646.85	389.72	257.13
Total		99,514.35	67,969.03	31,545.32

Appendix 3.3
Booking under minor head '800-other receipts'
(Reference: Paragraph 3.4; Page 48)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Receipt under the Major Head	Receipt under Minor Head 800-Other Receipts	Percentage
1	0029-Land Revenue	490.99	210.94	42.96
2	0030-Stamps and Registration Fees	4,788.51	517.72	10.81
3	0035-Taxes on Immovable Property other than Agricultural Land	643.72	336.59	52.29
4	0039-State Excise	8,245.01	4,343.45	52.68
5	0043-Taxes and Duties on Electricity	2,590.29	547.07	21.12
6	0049-Interest Receipts	639.11	98.36	15.39
7	0055-Police	124.33	65.00	52.28
8	0056-Jails	3.86	3.83	99.22
9	0059-Public Works	124.83	124.66	99.86
10	0070-Other Administrative Services	132.67	33.23	25.05
11	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	47.93	8.01	16.71
12	0210-Medical and Public Health	128.98	46.75	36.25
13	0211-Family Welfare	0.19	0.18	94.74
14	0215-Water Supply and Sanitation	17.25	9.77	56.64
15	0217-Urban Development	18.41	18.41	100
16	0220-Information and Publicity	0.23	0.21	91.30
17	0230-Labour and Employment	26.63	4.42	16.60
18	0235-Social Security and Welfare	24.14	22.74	94.20
19	0401-Crop Husbandry	48.88	33.86	69.27
20	0403-Animal Husbandry	4.89	4.14	84.66
21	0404-Dairy Development	0.05	0.05	100
22	0405-Fisheries	9.49	1.05	11.06
23	0406-Forestry and Wild Life	1,108.28	325.45	29.37
24	0408-Food Storage and Warehousing	0.12	0.02	16.67
25	0425-Co-operation	12.73	2.46	19.32
26	0435-Other Agricultural Programmes	2.08	1.93	92.79
27	0515-Other Rural Development Programmes	11.13	6.79	61.01
28	0700-Major Irrigation	25.49	9.30	36.48
29	0701-Medium Irrigation	144.21	20.16	13.98
30	0702-Minor Irrigation	354.20	354.20	100
31	0810-New and Renewable Energy	7.16	6.05	84.50
32	0851-Village and Small Industries	15.08	10.60	70.29
33	0853-Non-Ferrous Mining and Metallurgical Industries	3,640.73	1,658.08	45.54
34	0875-Other Industries	0.05	0.02	40
35	1452-Tourism	53.56	53.56	100
36	1601-Grants-in-aid from Central Government	25,346.82	23,650.94	93.30
Total		48,832.03	32,530.00	

(Source: Finance Accounts for the year 2017-18)

Appendix 3.4
Booking under minor head '800-other expenditure'
(Reference: Paragraph 3.4; Page 48)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2075-Miscellaneous General Services	23.51	22.71	96.60
2	2204-Sports and Youth Services	180.07	124.61	69.20
3	2216-Housing	8,550.64	1,332.00	15.58
4	2217-Urban Development	5,683.93	4,350.01	76.53
5	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,356.73	377.79	11.25
6	2245-Relief on account of Natural Calamities	1,131.12	236.91	20.94
7	2250-Other Social Services	221.10	205.31	92.86
8	2401-Crop Husbandry	5,784.37	1,977.79	34.19
9	2403-Animal Husbandry	789.05	81.06	10.27
10	2515-Other Rural Development Programmes	4,794.59	798.57	16.66
11	2700-Major Irrigation	172.18	20.09	11.67
12	2701-Medium Irrigation	295.99	104.65	35.36
13	2702-Minor Irrigation	169.00	159.00	94.08
14	2705-Command Area Development	8.16	4.55	55.76
15	2851-Village and Small Industries	985.38	678.71	68.88
16	2852-Industries	629.56	629.38	99.97
17	3054-Roads and Bridges	1,102.25	255.36	23.17
18	3454-Census, Surveys and Statistics	108.72	64.17	59.02
19	4070-Capital Outlay on Other Administrative Services	8.86	8.86	100
20	4202-Capital Outlay on Education, Sports, Art and Culture	688.34	74.58	10.83
21	4215-Capital Outlay on Water Supply and Sanitation	1,826.15	963.87	52.78
22	4217-Capital Outlay on Urban Development	493.25	55.52	11.26
23	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,061.28	540.79	50.96
24	4403-Capital Outlay on Animal Husbandry	3.08	0.46	14.94
25	4515-Capital Outlay on other Rural Development Programmes	2,186.54	1,564.54	71.55
26	4700-Capital Outlay on Major Irrigation	5,103.79	4,217.40	82.63
27	4701-Capital outlay on Medium Irrigation	1,403.48	1,247.21	88.87
28	4702-Capital Outlay on Minor Irrigation	1,195.37	479.28	40.09
29	4852-Capital Outlay on Iron and Steel Industries	3.85	3.85	100
30	4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.97	1.97	100
31	4875-Capital Outlay on Other Industries	3.40	3.40	100
32	5054-Capital Outlay on Roads and Bridges	6,392.33	2,823.54	44.17
33	5055-Capital Outlay on Road Transport	5.42	5.42	100
34	5425-Capital Outlay on other Scientific and Environmental Research	4.00	4.00	100
	Total	54,367.46	23,417.36	

(Source: Finance Accounts for the year 2017-18)

Appendix 3.5
Major Head-wise position of pending Utilisation Certificates
(Reference: Paragraph 3.6; Page 50)

(₹ in crore)

Sl. No.	Major head wise description	Outstanding Utilisation certificates	
		No.	Amount
1	2011- Parliament/State/Union Territory Legislatures	30	1.29
2	2014- Administration of Justice	375	1.55
3	2029- Land Revenue	104	1.20
4	2045- Other Taxes and Duties on Commodities and Services	04	0.17
5	2047- Other Fiscal Services	04	0.01
6	2052- Secretariat-General Services	93	87.72
7	2055- Police	12	1.76
8	2075- Miscellaneous General Services	532	4.95
9	2204- Sports and Youth Services	05	10.78
10	2205- Art and Culture	01	0.15
11	2215- Water Supply and Sanitation	538	21.17
12	2217- Urban Development	684	321.34
13	2220- Information and Publicity	35	1.50
14	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	79	306.42
15	2230- Labour and Employment	1,269	44.61
16	2235- Social Security and Welfare	1,143	748.03
17	2236- Nutrition	09	86.65
18	2250- Other Social Services	06	22.94
19	2401- Crop Husbandry	3,090	439.99
20	2403- Animal Husbandry	495	201.86
21	2405- Fisheries	3,536	11.12
22	2408- Food, Storage and Warehousing	1,585	4,577.27
23	2425- Co-operation	644	251.80
24	2501- Special Programmes for Rural Development	35	1,021.62
25	2505- Rural Employment	34	158.42
26	2702- Minor Irrigation	280	12.55
27	2810- New and Renewable Energy	28	23.36
28	2851- Village and Small Industries	657	217.45
29	2852- Industries	2,987	187.07
30	2853- Non-ferrous Mining and Metallurgical Industries	849	233.46
31	3452- Tourism	185	81.05
32	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,268	8,711.00
33	4402- Capital Outlay on Soil and Water Conservation	11	1.25
34	6425- Loans for Cooperation	59	1.70
Total		20,666	17,793.21

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

Appendix 3.6
Cases of misappropriation, losses and defalcations etc.
(Reference: Paragraph 3.7; Page 52)

(₹ in lakh)

Sl. No.	Major Head wise description	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and more		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2014- Administration of Justice	03	11.34	-	-	01	2.41	-	0.00	01	0.44	-	-	05	14.19
2	2015- Elections	-	-	01	7.90	-	-	-	-	01	3.77	-	-	02	11.67
3	2040- Commercial Tax	01	0.70	-	-	-	-	-	-	-	-	-	-	01	0.70
4	2054- Treasury and Accounts Administration	-	-	05	799.21	-	-	-	-	01	18.25	05	12.97	11	830.43
5	2055- Police	133	182.95	70	32.10	73	30.36	24	21.78	5	7.25	4	4.92	309	279.36
6	2058- Stationery and Printing	01	8.41	-	-	-	-	-	-	01	0.17	-	-	02	8.58
7	2202- General Education	09	269.60	23	226.12	22	176.87	09	12.05	03	1.21	37	27.09	103	712.94
8	2203- Technical Education	04	28.25	03	2.57	09	23.77	01	1.03	-	-	-	-	17	55.62
9	2204- Sports and Youth Services	02	3.75	01	0.45	-	-	-	-	-	-	-	-	03	4.20
10	2210-Medical and Public Health	01	2.29	02	8.11	02	13.89	02	5.45	02	21.21	05	9.99	14	60.94
11	2211- Family Welfare	01	43.99	-	-	-	-	-	-	-	-	02	3.67	03	47.66
12	2215-Water Supply and Sanitation	-	-	02	2.23	02	2.20	01	0.48	-	-	-	-	05	4.91
13	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	01	3.99	05	4.83	06	8.82

Sl. No.	Major Head wise description	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and more		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
14	2230- Labour and Employment	05	7.71	05	2.25	01	0.05	02	6.89	-	-	-	-	13	16.90
15	2235-Social Security and Welfare	02	9.16	-	-	01	1.31	01	4.04	-	-	03	1.62	07	16.13
16	2401- Crop Husbandry	12	55.18	09	14.51	04	04.63	-	-	-	-	03	0.47	28	74.79
17	2403- Animal Husbandry	-	-	04	4.91	04	1.37	01	0.24	06	6.66	05	5.89	20	19.07
18	2406- Forestry and Wild Life	723	300.03	113	392.51	184	222.61	346	301.74	257	132.35	1,113	253.71	2,736	1,602.95
19	2501-Special Programmes for Rural Development	-	-	-	-	01	42.31	01	0.90	02	3.34	-	-	04	46.55
20	2505- Rural Employment	01	0.00*	-	-	-	-	-	-	-	-	-	-	01	0.00*
21	2853- Non-ferrous Mining and Metallurgical Industries	03	4.22	-	-	-	-	-	-	-	-	-	-	03	4.22
22	3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	01	8.56	-	-	-	-	-	-	-	-	-	-	01	8.56
23	Narmada Valley Development Department	-	-	-	-	-	-	-	-	-	-	01	0.47	01	0.47
Total		902	936.14	238	1,492.87	304	521.78	388	354.60	280	198.64	1,183	325.63	3,295	3,829.66

(Source: Information furnished by concerned Departments)

*Negligible

Appendix 3.7
Cases of theft, misappropriation, loss of Government material
(Reference: Paragraph 3.7; Page 52)

(₹ in lakh)

Sl. No.	Major Head wise description	Theft cases		Misappropriation/ Loss of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	2014-Administration of Justice	04	5.16	01	09.03	05	14.19
2	2015-Elections	01	7.90	01	3.77	02	11.67
3	2040-Commercial Tax	-	-	01	0.70	01	0.70
4	2054-Treasury and Accounts Administration	04	447.59	07	382.84	11	830.43
5	2055-Police	16	19.73	293	259.63	309	279.36
6	2058-Stationery and Printing	-	-	02	8.58	02	8.58
7	2202-General Education	43	76.87	60	636.08	103	712.95
8	2203-Technical Education	11	12.46	06	43.16	17	55.62
9	2204-Sports and Youth Services	01	0.45	02	3.75	03	4.20
10	2210-Medical and Public Health	04	6.76	10	54.18	14	60.94
11	2211-Family Welfare	-	-	03	47.66	03	47.66
12	2215-Water Supply and Sanitation	03	2.71	02	2.20	05	4.91
13	2225-Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes	01	3.99	05	4.83	06	8.82
14	2230-Labour and Employment	09	3.84	04	13.06	13	16.90
15	2235-Women and Child Welfare	03	2.47	04	13.66	07	16.13
16	2401-Crop Husbandry	15	9.88	13	64.91	28	74.79
17	2403-Animal Husbandry	08	7.16	12	11.91	20	19.07
18	2406-Forestry and Wild Life	41	12.02	2,695	1,590.93	2,736	1,602.95
19	2501-Special Programmes for Rural Development	01	0.44	03	46.11	04	46.55
20	2505-Rural Employment	-	-	01	Negligible	01	Negligible
21	2853-Non-ferrous Mining and Metallurgical Industries	01	0.12	02	4.10	03	4.22
22	3604-Compensation and Assignments to the Local Bodies and Panchayati Raj Institutions	-	-	01	8.56	01	8.56
23	Narmada Valley Development Department	01	0.47	-	-	01	0.47
Total		167	620.02	3128	3,209.65	3,295	3,829.66

(Source: Information furnished by concerned Departments)

Appendix 3.8
Cases of write-off during 2017-18
(Reference: Paragraph 3.7; Page 53)

(₹ in lakh)

Sl. No.	Major Head wise description	Authority sanctioning write off	Brief particulars	No. of cases	Amount
1	2040-Commercial Tax	Additional PCC Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	01	0.14
2	2055-Police	Director General of Police, Bhopal	Accidental Motor Vehicle and Wireless set	26	10.03
3	2202-General Education	Director, Public Education, Bhopal	Loss due to theft	02	0.15
4	2406- Forestry and Wild Life	Additional PCC Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	50	4.82
5	2853- Non-ferrous Mining and Metallurgical Industries	Additional PCC Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	02	0.20
6	Narmada Valley Development Department	Chief Engineer N.D.E/M NVDA, Bhopal	Concrete Mixture	11	4.96
Total				92	20.30

(Source: Information furnished by concerned Departments)

Appendix 3.9
Recovery in loss cases intimated during 2017-18
(Reference: Paragraph 3.7; Page 53)

(Amount in ₹)

Sl. No.	No. of cases	Major Head wise description	Type of misappropriation/ loss/theft etc.	Pertaining to year	Amount of loss	Amount recovered during the year
1	01	2014-Administration of Justice	Embezzlement	2012-13	5,78,900	5,78,900
2	01	2014-Administration of Justice	Loss	2013-14	25,900	25,900
	02		Total		6,04,800	6,04,800
3	01	2055-Police	Loss	2001-02	15,500	15,500
4	01	2055-Police	Loss	2002-03	20,341	20,341
5	01	2055-Police	Theft	2002-03	3,990	3,990
6	01	2055-Police	Loss	2003-04	11,774	11,774
7	02	2055-Police	Loss	2005-06	86,386	86,386
8	01	2055-Police	Loss	2007-08	60,000	60,000
9	02	2055-Police	Loss	2009-10	1,13,800	1,13,800
10	01	2055-Police	Loss	2011-12	1,08,774	1,08,774
11	01	2055-Police	Theft	2011-12	25,000	25,000
12	01	2055-Police	Loss	2012-13	45,000	45,000
13	01	2055-Police	Loss	2013-14	2,46,070	2,46,070
14	03	2055-Police	Loss	2014-15	1,85,251	1,85,251
15	01	2055-Police	Theft	2015-16	16,000	16,000
16	01	2055-Police	Loss	2016-17	33,978	33,978
17	01	2055-Police	Loss	2017-18	2,75,000	2,75,000
	19		Total		12,46,864	12,46,864
18	01	2202-General Education	Embezzlement	2009-10	23,515	23,515
19	01	2202-General Education	Embezzlement	2016-17	8,27,044	8,27,044
	02		Total		8,50,559	8,50,559
20	01	2203-Technical Education	Embezzlement	2010-11	1,03,016	1,03,016
	01		Total		1,03,016	1,03,016
21	01	2406-Forest and Wild Life	loss	1979-80	24,101	24,101
22	01	2406-Forest and Wild Life	loss	1981-82	675	675
23	02	2406-Forest and Wild Life	loss	1985-86	44,946	44,946
24	01	2406-Forest and Wild Life	loss	1989-90	25,410	25,410
25	01	2406-Forest and Wild Life	loss	1990-91	35,704	35,704
26	04	2406-Forest and Wild Life	loss	1991-92	22,416	20,181
27	01	2406-Forest and Wild Life	loss	1994-95	10,098	10,098
28	01	2406-Forest and Wild Life	loss	1995-96	16,466	16,466
29	02	2406-Forest and Wild Life	loss	1998-99	7,084	7,084
30	03	2406-Forest and Wild Life	loss	1999-2000	6,490	6,490
31	03	2406-Forest and Wild Life	loss	2000-01	1,79,753	1,79,753
32	01	2406-Forest and Wild Life	loss	2002-03	2,234	2,234
33	01	2406-Forest and Wild Life	loss	2003-04	2,003	2,003
34	02	2406-Forest and Wild Life	loss	2004-05	13,646	13,646
35	06	2406-Forest and Wild Life	loss	2005-06	1,64,313	1,58,643
36	01	2406-Forest and Wild Life	loss	2006-07	85,159	85,159
37	01	2406-Forest and Wild Life	loss	2007-08	61,787	61,787
38	02	2406-Forest and Wild Life	loss	2008-09	13,923	3,378
39	04	2406-Forest and Wild Life	loss	2009-10	51,589	51,589
40	09	2406-Forest and Wild Life	loss	2010-11	1,19,919	1,19,919

SI. No.	No. of cases	Major Head wise description	Type of misappropriation/ loss/theft etc.	Pertaining to year	Amount of loss	Amount recovered during the year
41	03	2406-Forest and Wild Life	loss	2011-12	59,586	59,586
42	02	2406-Forest and Wild Life	loss	2012-13	4,957	4,957
43	13	2406-Forest and Wild Life	loss	2013-14	10,06,637	10,06,637
44	01	2406-Forest and Wild Life	loss	2014-15	4,499	4,499
45	09	2406-Forest and Wild Life	loss	2015-16	27,862	27,862
46	04	2406-Forest and Wild Life	loss	2016-17	62,588	62,588
47	217	2406-Forest and Wild Life	loss	2017-18	6,93,367	6,93,367
	296	Total			27,47,212	27,28,762*
	320	Grand Total			55,52,451	55,34,001*

(Source: Information furnished by concerned Departments)

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

Appendix 3.10
Improper maintenance/non-maintenance of Cash Books
(Reference: Paragraph 3.16; Page 59)

(₹ in crore)

Sl. No.	Audit Inspection Report No.	Name of Unit	Period of non-maintenance of Cash Book	Amount not entered in Cash Book
1	1037/04.09.2018	Zila Panchayat, Seoni	2016-17	1.71
2	514/01.12.2017	Zila Panchayat, Karkeli	04/2013 to 09/2017	11.64
3	582/27.12.2017	Zila Panchayat, Amar patan	04/2013 to 10/2017	3.45
4	413/26.09.2017	Nagar Parishad, Shahpura , Dindori	04/2011 to	0.00*
5	235/07.02.2017	Director General, Madhya Pradesh Council of Science and Technology, Bhopal	10/2015 to 12/2016	19.09
6	143/14.10.2016	Commandant, 24th Battalion, Jaora	04/2010 to 09/2016	1.05
7	213/29.12.2016	Commandant, 26th Battalion, Guna	12/2008 to 11/2016	10.51
8	145/04.10.2016	Collector and District Election Officer (Local Election), Hoshangabad Rehabilitation Officer, Pratapgarh	05/2010 to 09/2016	0.69
9	04/22.04.2016	Collector, Datia	10/2014 to 03/2016	1.03
10	179/29.11.2016	Collector, Ujjain	05/2015 to 10/2016	3.57
11	19 -06/2016-04/2017	District Programm Officer, Women and Child Development, Dindori	2015-16 to 04/2017	0.33
12	28-02/2016 to 07/2018	Block Education Officer, Udaygarh, Alirajpur	06/2017	2.13
13	283/16.03.2017	Assistant Director, Backward Classes and Minority Welfare, Panna	2015-16	0.62
14	02/03.04.2017	Assistant Director, Backward Classes and Minority Welfare, Mandsaur	2012-17	1.33
15	55/13.06.2017	Assistant Director, Backward classes and Minority Welfare, Chhindwara	2013-16	1.81
16	52/06.06.2017	District Sports and Youth Welfare Officer, Dewas	11/2009 to 02/2013	0.34
17	121/22.09.2017	Joint Director, Social Justice and Disabled Welfare, Sagar	05/2012 to 06/2017	0.18
18	06/20.04.2017	Project Officer, District Urban Development Agency, Sehore	04/2010 to 03/2017	0.45
19	81/01.08.2017	Assistant Commisisoner, Labour Department, Bhopal,	2014-15 to 2016-17	1.95
20	103/29.08.2017	Preciding Officer, Labour Justice, Dewas	06/2015 to 03/2017	4.09
21	128/26.09.2017	Labour Officer, Malanpur, Bhind	04/2011 to 08/2018	2.78
22	133/23.10.2017	Preciding Officer, Labour Justice, Bhopal	01/2011 to 09/2017	0.06
23	35/16.05.2017	District Supply Officer, Sehore	01/2016 to 04/2016	0.13

Sl. No.	Audit Inspection Report No.	Name of Unit	Period of non-maintenance of Cash Book	Amount not entered in Cash Book
24	02/2017 to 12/2017	Divisional Forest Officer (General), Seedhi	02/2017 to 12/2017	16.37
25	03/2016 to 12/2017	Divisional Forest Officer (General), Rewa	06/2017 to 12/2017	4.55
26	05/2016 to 04/2017	Divisional Forest Officer (General), Narsinghpur	05/2016 to 04/2017	40.30
27	01/2014 to 06/2017	Forest Conservator (R.K.F.), Jhabua	05/2016 to 06/2017	7.26
Grand Total				137.42

* ₹ 27,910

Appendix 3.11
Investments by the State Government in PSUs whose accounts are in arrears
as on 31 December 2018

(Reference: Paragraph 3.17; Page 60)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Paid up capital	Year up to which accounts finalised	Period of accounts pending finalisation	Equity, loans, grants and guarantees made by the State Government during the year for which accounts are in arrears				
					Equity	Loans	Capital Grant	Others	Guarantee
A. WORKING COMPANIES									
1 Year									
1	Madhya Pradesh Rajya Van Vikas Nigam Limited	39.32	2016-17	2017-18	0	0	8.22	0	0
2	Ujjain Smart City Development Corporation Limited	0.1	2016-17	2017-18	0	0	96	0	0
3	Bhopal Smart City Development Corporation Limited	200	2016-17	2017-18	0	0	100	0	0
4	Indore Smart City Development Corporation Limited	200	2016-17	2017-18	0	0	1	0	0
5	Madhya Pradesh State Electronics Development Corporation Limited	21.91	2016-17	2017-18	0	0	0	117.09	0
6	Madhya Pradesh Urja Vikas Nigam Limited	0.69	2016-17	2017-18	0	0	0	146.31	0
7	Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited	5,129.13	2016-17	2017-18	2,079.70	35.84	188.40	4,317.97	64.23
Sub-total					2079.70	35.84	393.62	4,581.37	64.23
2 Years									
8	Madhya Pradesh State Industrial Development Corporation Limited	81.09	2014-15	Upto 2016-17	0	22.16	0	0	0
				2017-18	0	22.16	0	0	0
9	Madhya Pradesh Pichhra Varg Tatha Alpsankhyak Vitta Evam Vikas Nigam Limited	10.75	2010-11	Upto 2016-17	3.7	8.76	3.09	80.3	0
				2017-18	0	0	0.59	24	0
10	Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited	36.18	2003-04	Up to 2016-17	6.33	0	21.77	98.5	0
				2017-18	0	0	3.68	66.5	51
11	Sant Ravidas Madhya Pradesh Hastha Shilp Evam Hath Kargha Vikas Nigam Limited	1.26	2015-16	2016-17	0	0	17.21	0	0
				2017-18	0	0	21.08	0	0

Sl. No.	Name of the Public Sector Undertaking	Paid up capital	Year up to which accounts finalised	Period of accounts pending finalisation	Equity, loans, grants and guarantees made by the State Government during the year for which accounts are in arrears				
					Equity	Loans	Capital Grant	Others	Guarantee
12	Madhya Pradesh Trade and Investment Facilitation Corporation Limited	0.8	2015-16	2016-17	0	0	3.5	0	0
				2017-18	0	0	3.15	512.4	0
13	Madhya Pradesh State Tourism Development Corporation Limited	113.97	2015-16	2016-17	0	0	47.31	94.23	0
				2017-18	0	0	49.21	0	0
Sub-total					10.03	53.08	170.59	875.93	51
Total (A)					2,089.73	88.92	564.21	5,457.30	115.23
B. NON-WORKING COMPANY									
1 Year-Nil									
2 to 5 Years-Nil									
Above 5 Years									
1	Madhya Pradesh State Textile Corporaion Limited	6.86	2011-12	Up to 2016-17	0	0	4.34	0	0
				2017-18	0	0	0	0	0
Total (B)					0	0	4.34	0	0
Grand Total (A+B)					2,089.73	88.92	568.55	5,457.30	115.23

(Source: Information furnished by PSUs)

Appendix 3.12
Details of profit earning PSUs
(Reference: Paragraph 3.18; Page 60)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Period of accounts	Net Profit	Accumulated profit/loss	Shareholder's fund	Dividend as per the GoMP	Dividend declared/provision made
A. WORKING COMPANIES							
1	Madhya Pradesh State Agro Industries Development Corporation Limited	2016-17	33.53	156.18	159.47	6.706	7.78
2	Madhya Pradesh Rajya Van Vikas Nigam Limited	2016-17	63.05	281.55	320.87	12.61	12.58
3	Madhya Pradesh Audyogik Kendra Vikas Nigam (Jabalpur) Limited	2017-18	0.97	9.06	13.39	0.194	0
4	Madhya Pradesh Audyogik Kendra Vikas Nigam (Sagar) Limited	2017-18	0.37	1.35	6.85	0.074	0
5	Madhya Pradesh Police Housing Corporation Limited	2015-16	13.97	54.77	59.35	2.794	0.25
6	Madhya Pradesh Road Development Corporation Limited	2016-17	53.44	219.97	239.97	10.688	0
7	Indore Smart City Development Corporation Limited	2016-17	0.34	2	105.56	0.068	0
8	Narmada Basin Projects Company Limited	2017-18	0.26	0.5	5.5	0.052	0
9	Pithampur Auto Cluster Limited	2017-18	2.19	-7.24	4.88	0.438	0
10	Madhya Pradesh State Electronics Development Corporation Limited	2016-17	6.17	22.44	44.35	1.234	0
11	Sant Ravidas Madhya Pradesh Hastha Shilp Evam Hath Kargha Vikas Nigam Limited	2015-16	0.1	2.71	3.97	0.02	0
12	Madhya Pradesh State Mining Corporation Limited	2016-17	91.81	332.93	335.13	18.362	18.38
13	Madhya Pradesh Power Transmission Company Limited	2017-18	32.48	-234.17	2,754.52	6.496	0
14	Madhya Pradesh Power Generating Company Limited	2017-18	32.73	-2,961.89	3,289.37	6.546	0
15	Madhya Pradesh Paschim Kshetra Vidut Vitaran Company Limited	2016-17	552.89	-9,344.81	-6,295.38	110.578	0
16	Madhya Pradesh Trade and Investment Facilitation Corporation Limited	2015-16	0.4	0.4	1.2	0.08	0
17	Madhya Pradesh Laghu Udyog Nigam Limited	2015-16	20.31	117.97	120.8	4.062	4.06
18	Madhya Pradesh State Tourism Development Corporation Limited	2015-16	5.92	5.88	30.85	1.184	0
19	Madhya Pradesh Hotel Corp. Ltd.	2017-18	0.42	-0.72	0.88	0.084	0
20	Madhya Pradesh Vikram Udyogpuri (Ujjain) Limited	2017-18	1.02	6.52	119.38	0.204	0
21	Madhya Pradesh Public Health Services Corporation Limited	2017-18	8.1	13.43	23.43	1.62	0
22	Madhya Pradesh Warehousing and Logistics Corporation	2017-18	77.9	310.22	318.28	15.58	2.58
Total (A)			998.37	-11,010.95	1,662.62	199.674	45.63

Sl. No.	Name of the Public Sector Undertaking	Period of accounts	Net Profit	Accumulated profit/loss	Shareholder's fund	Dividend as per the GoMP	Dividend declared/provision made
B. NON-WORKING COMPANY							
1	MP AMRL (Bicharpur) Coal Company Limited	2017-18	0.07	-6.28	-5.28	0.014	0
2	Madhya Pradesh Jay Pee Coal fields Limited	2017-18	0.01	-9.63	0.37	0.002	0
Total (B)			0.08	-15.91	-4.91	0.016	0
Grand Total (A+B)			998.45	-11,026.86	1,657.71	199.69	45.63

(Source: Information furnished by PSUs)