

Appendix 1.1

Part A: Structure and Form of Government Accounts

(Reference: Paragraph 1.1 Page 1)

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

PART B

Layout of Finance Accounts

(Reference: Paragraph 1.1 Page 1)

Statement	Lay Out
Statement No.1	Presents the summary of transactions of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2006-07.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads

Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2006-07.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2006-07.
Statement No.15	Depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of accounts relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of M.P.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Madhya pradesh , the amount of loan repaid during the year, the balance as on 31 March 2007.
Statement No.19	Gives the details of earmarked balances of reserve funds.

PART C

List of Terms Used in the Chapter I and basis of their Calculation

(Reference: Paragraph 1.2 Page 4)

Terms	Basis of calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter(Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Weighted Interest Rate (I_w)	$I_w = \sum_i^n I_i W_i$, where I_i is the rate of interest on the i^{th} stock of debt and W_i is the share of i^{th} stock in the total debt stock of the State.
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payment
Balance from Current Revenue (BCR)	Revenue Receipts minus all plan grants and Non-plan Revenue Expenditure excluding debits under 2048 - Appropriation for Reduction of Avoidance of Debt

Appendix 1.2

(Reference: paragraph 1.2, page 1 and 4)

Statement showing apportionment of assets and liabilities of the erstwhile State of Madhya Pradesh as on 31 March 2007 between successor States of Madhya Pradesh and Chhattisgarh

(Rupees in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements No.
		Madhya Pradesh	Chhattisgarh		
I- Liabilities-					
1. Small savings, provident funds, etc.	7371.51	5570.57	1239.45	561.49	4, 16 and 17
2. Deposits	1872.19	1516.52	358.05	(-) 2.38	4 and 16
3. Reserve Funds	657.94(a)	45.49	11.55	102.46 (b)	4 and 16
4. Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.19 (c)	16
II- Assets-					
1. Gross Capital Outlay	15760.57	4950.27	1484.59	9325.71	2 and 13
2. Loans and Advances	2883.18	559.83	135.91	2187.44 (d)	5 and 18
3. Guarantees	9709.60	--	--	10327.22 (e)	6

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

- (a) Dropped Rs.498.44 crore out of total of Rs.657.94 crore, in terms of second proviso to Section 42(1) of M.P. Re-organisation Act, 2000.
- (b) Retained in M.P. pending decision of GOI.
- (c) Retained in M.P for want of details.
- (d) Retained in M.P due to non-receipt of decisions/details from successor States.
- (e) Differs from the figures of Rs.10549.04 crore of 2005-06 by Rs.221.82 crore due to old guarantee cancelled.

Appendix 1.3

(Reference: paragraph 1.2.1.1 page 5)

Trends in Select Fiscal Indicators

(Rupees in crore)

S.No.	Fiscal Indicators	Previous Year		Current Year		% change in previous year over 2004-05	% change in current year over previous year
		2004-05 A/C	2005-06 R.E	2006-07 B.E.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	Revenue Receipts (2+3+4)	19743.25	21344.41	23480.19	8.11	10.01	
2	Tax Revenue (2.1+2.2)	12849.65	15310.67	17044.63	19.15	11.33	
2.1	State Tax	7769.91	8933.34	10029.46	14.97	12.27	
2.2	Share in Central Taxes	5079.74	6377.33	7015.17	25.54	10.00	
3	Non-Tax Revenue	4461.86	2239.16	2059.08	-49.82	-8.04	
4	Grant-in-aid from Central Govt.	2431.74	3794.58	4376.48	56.04	15.34	
5	Capital Receipts (6+7+8)	6504.54	7271.34	5137.52	11.79	-29.35	
6	Recovery of loans and advances	53.20	2796.04	43.69	5155.71	-98.44	
7	Net public debt	5457.62	4565.69	5169.58	-16.34	13.23	
8	Net Receipts from Public Account	993.72	-90.39	-75.75	-109.10	-16.20	
9	Total Receipts (1+5)	26247.79	28615.75	28617.71	9.02	0.01	
10	Revenue Expenditure (10.1+10.2)	18026.38	21369.90	22509.97	18.55	5.33	
10.1	Non-Plan Revenue Expenditure	14861.20	16563.71	17347.08	11.46	4.73	
10.2	Plan Revenue Expenditure	3165.18	4806.19	5162.89	51.85	7.42	

1	2	3	4	5	6	7
10.3	Revenue Expenditure <i>Of which</i>					
10.3.1	Interest payments	3661.14	3685.97	4145.03	0.68	12.45
10.3.2	Subsidies	4676.65	6731.72	6063.78	43.94	-9.92
10.3.3	Wages & Salaries	6090.16	6376.01	7040.42	4.69	10.42
10.3.4	Pension Payments	1329.89	1548.07	1766.37	16.41	14.10
11	Capital Expenditure (11.1+11.2)	4950.98	6852.95	5168.54	38.42	-24.58
11.1	Non-Plan Capital Expenditure	1382.99	2361.68	383.46	70.77	-83.76
11.2	Plan Capital Expenditure	3567.99	4491.27	4785.08	25.88	6.54
12	Loans and Advances	3310.86	686.50	719.04	-79.27	4.74
12.1	Non Plan Loans and Advances	2774.65	378.44	269.27	-86.36	-28.85
12.2	Plan Loans and Advances	536.21	308.06	449.77	-44.55	46.00
13	Total Expenditure	23288.22	28909.35	28397.55	9.97	-1.77
13.1	Non-Plan Expenditure (10.1+11.1+12.1)	19018.84	19303.83	17999.81	1.50	-6.76
13.2	Plan Expenditure (10.2+11.2+12.2)	7269.38	9605.52	10397.74	32.14	8.25
14	Revenue Deficit (1-10)	1716.87	-25.49	970.22	-101.48	-3906.28
15	Fiscal Deficit (1+6-13)	-6491.77	-4768.90	-4873.67	-26.54	2.20
16	Primary Deficit [1+6-(13-10.3.1)]	-2830.63	-1082.93	-728.64	-61.74	-32.72

Appendix 1.4

(Reference: paragraph 1.2 and 1.7, page 4 and 23)

**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF MADHYA PRADESH
AS ON 31 MARCH 2007**

(Rupees in crore)

As on 31.03.2006	Liabilities	As on 31.3.2007
28483.94	Internal Debt-	31666.69
10244.62	Market Loans bearing interest	11308.26
1.46	Market Loans not bearing interest	1.13
6110.05	Loans from other Institutions (Autonomous bodies)	6184.75
12127.81	Special Security issued to NSS fund of Central Government	14172.55
8991.02	Loans and Advances from Central Government-	8679.70
192.27	Pre 1984-85 Loans	1.88
243.85	Non-Plan Loans	73.92
8405.68	Loans for State Plan Schemes	8461.63
30.62	Loans for Central Plan Schemes	27.85
118.60	Loans for Centrally Sponsored Plan Schemes	114.42
31.86	Contingency Fund	100.00
7489.40	Small Savings, Provident Funds, etc.	7644.01
2858.85	Deposits	3621.75
1463.86	Reserve Funds	1885.86
72.12	Suspense & Miscellaneous	125.53
49391.05		53723.54

Note: Apportionment of assets and liabilities except Public debt of the composite state of Madhya Pradesh immediately prior to the appointed day i.e. 1 November 2000, is yet to be finalized.

As on 31.03.2006	Assets	As on 31.03.2007
33040.60	Gross Capital Outlay on Fixed Assets -	38201.34
6965.99	Investments in shares of Companies, Corporations, etc.	8161.71
26074.61	Other Capital Outlay	30039.63
3848.55	Loans and Advances -	4773.49
1557.40	Loans for Power Projects	2211.33
2257.96	Other Development Loans	2531.79
33.19	Loans to Government servants and Miscellaneous loans	30.37
--	Appropriation to Contingency Fund	60.00
9.01	Advances	9.13
403.43	Remittance Balances	380.43
--	Suspense and Miscellaneous	--
827.87	Cash -	2409.77
2.41	Cash in Treasuries and Local Remittances	2.64
41.67	Deposits with Reserve Bank	(-)334.42
19.13	Departmental Cash Balance including permanent cash imprest	17.97
764.66	Cash Balance Investments and investment of earmarked funds	2723.58
11261.59	Deficit on Government account -	7889.38
11273.44	(i) Accumulated deficit brought forward	11261.59
(-)33.32	(ii) Revenue Surplus of the current year	(-)3331.67
--	(iii) Inter-State Settlement	0.22
35.16	(iv) Amount closed to Government account	--
(-)13.69	(v) Proforma transfer to Chhattisgarh during the year	(-)40.76
49391.05		53723.54

Appendix 1.5

(Reference: paragraph 1.2, page 4)

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2006-07

(Rupees in crore)

2005-06		Section-A: Revenue	2006-07	2005-06		2006-07		
						Non-plan	Plan	Total
20596.79	I.	Revenue receipts	25694.28	20563.47	I. Revenue expenditure	16910.54	5452.07	22362.61
9114.70		- Tax Revenue	10473.13	7593.11	General Services	8602.36	(-).0.25	8602.11
				6658.34	Social Services	4650.13	2926.35	7576.48
2208.20		- Non tax revenue	2658.46	2905.76	-Education, Sports, Arts and Culture	2752.99	921.05	3674.04
				924.75	-Health and Family Welfare	768.85	241.26	1010.11
6341.35		-State's share of Union Taxes	8088.54	555.88	-Water Supply, Sanitation Housing and Urban Development	300.70	601.69	902.39
767.86		-Non Plan grants	984.48	26.02	- Information and Broadcasting	31.50	0.38	31.88
				1162.73	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward classes	154.63	572.83	727.46
1263.60		-Grants for State Plan Schemes	1982.51	56.46	-Labour and Labour Welfare	43.65	25.98	69.63
				1015.99	-Social Welfare and Nutrition	585.85	563.16	1149.01
901.08		-Grants for Central and Centrally Sponsored Plan Schemes	1507.16	10.75	-Others	11.96	-	11.96
				5194.70	Economic Services	2567.09	2313.08	4880.17
				1285.22	-Agriculture and Allied Activities	1030.22	608.21	1638.43
				1118.35	-Rural Development	137.92	1432.31	1570.23

2005-06			2006-07	2005-06		2006-07		
						Non-plan	Plan	Total
				--	-Special Areas Programme	--	--	--
				327.21	-Irrigation and Flood control	252.34	88.17	340.51
				1983.47	-Energy	595.91	86.53	682.44
				106.81	-Industries and Minerals	78.41	81.43	159.84
				298.10	-Transport	438.14	-	438.14
				40.32	-Science, Technology and Environment	1.42	6.08	7.50
				35.22	-General Economic Services	32.73	10.35	43.08
				1117.32	Grants-in-aid and contributions	1090.96	212.89	1303.85
--	II.	Revenue deficit carried over to Section B		33.32	II-Revenue surplus carried over to Section B	3331.67	-	3331.67
20596.79		Total	25694.28	20596.79	Total	20242.21	5452.07	25694.28
		Section-B						
259.84	III	Opening cash balance including Permanent Advances and Cash Balance investment	827.87	--	III.Opening overdraft from RBI	--	--	--
	IV	Miscellaneous Capital receipts	9.19	6623.28	IV. Capital outlay	314.54	4855.40	5169.94
				121.33	General Services	8.88	61.79	70.67
				635.18	Social services	2.61	719.83	722.44
				42.02	-Education, Sports, Art and Culture	--	67.87	67.87
				64.35	-Health and Family Welfare	0.66	134.44	135.10
				394.24	-Water Supply, Sanitation, Housing and Urban Development	--	345.30	345.30
				--	- Information and Broadcasting	--	--	--
				130.28	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	--	165.43	165.43
				3.64	-Social Welfare and Nutrition	1.95	6.06	8.01
				0.65	-Other Social Services	--	0.73	0.73
				5866.77	Economic Services	303.05	4073.78	4376.83
				37.65	-Agriculture and Allied Activities	4.56	42.82	47.38
				385.76	-Rural Development	--	379.74	379.74
				1253.77	-Irrigation and Flood control	--	1390.38	1390.38
				3236.17	-Energy	298.39	787.24	1085.63
				119.19	-Industries and Minerals	0.09	208.06	208.15
				809.16	-Transport	--	1217.97	1217.97
				25.07	-General Economic Services	0.01	47.57	47.58

2005-06			2006-07	2005-06		2006-07
2851.98	V	Recoveries of Loans and Advances	28.12	834.45	V. Loans and Advances disbursed	953.07
2816.82		-From Power Projects	0.75	178.29	-For Power Projects	654.68
0.08		-From Government Servants	2.84	0.12	-To Government Servants	0.03
35.08		-From others	24.53	656.04	-To others	298.36
--	VI	Inter-State Settlement	1.11	--	VI. Inter State Settlement	1.33
33.32	VII	Revenue Surplus brought down	3331.67	--	VII. Revenue deficit brought down	--
5160.65	VIII	Public debt receipt	4602.97	953.96	VIII. Repayment of Public debt	1731.53
4866.82		-Internal debt other than ways and means advances and overdraft	4171.62	538.97	-Internal debt other than ways and means advances and overdraft	988.87
293.83		-Loans and advances from Central Government	431.35	414.99	-Repayment of loans and advances to Central Government	742.66*
--	IX	Contingency Fund	68.15	8.14	IX. Appropriation to the Contingency Fund	60.00
29037.68	X	Public Account receipts	32225.38	28095.77	X. Public Account disbursements	30768.82
1329.68		-Small Savings and Provident Funds	1419.33	1328.48	-Small Savings and Provident Funds	1261.44
675.45		-Reserve funds	819.17	429.13	-Reserve Funds	397.18
16559.13		-Suspense and Miscellaneous	18954.61	16498.86	-Suspense and Miscellaneous	18883.18
6317.03		-Remittances	6596.27	6278.40	-Remittances	6573.26
4156.39		-Deposits and Advances	4436.00	3560.90	-Deposits and Advances	3653.76
	XI	Closing Overdraft from Reserve Bank of India		827.87	XI Cash Balance at end of the year	2409.77
				2.41	-Cash in Treasuries and Local Remittances	2.64
				41.67	-Deposits with Reserve Bank	(-)334.42
				19.13	-Departmental Cash Balance including permanent cash imprest	17.97
				764.66	-Cash Balance Investment and Investment of Earmarked Funds	2723.58
57940.26		Total	66788.74	57940.26	Total	66788.74

* Includes Rs.726.12crore (Rs.363.06 crore each for 2005-06 and 2006-07) received by the State Government on account of Debt Consolidation and Relief Facility to state under recommendation of the Twelfth Finance Commission from Government of India .

Appendix 1.6

(Reference: paragraph 1.2, page 4)

SOURCES AND APPLICATION OF FUNDS

(Rupees in crore)

2005-06		Source	2006-07	
Amount	Per cent		Amount	Per cent
20596.79	72.28	Revenue receipts	25694.28	85.48
2851.98	10.01	Recoveries of Loans and Advances	28.12	0.09
4206.69	14.76	Increase in Public debt	2871.44	9.55
		Net effect of Contingency Fund transactions	8.15	0.03
941.92	2.95	Receipts from Public account	1456.56	4.85
1.20		a. Increase in Small Savings	157.89	
595.49		b. Increase in Deposits and Advances	782.24	
246.33		c. Increase in Reserve Funds	421.99	
38.63		d. Effect of Remittances transactions	23.01	
60.27		e. Increase in suspense and miscellaneous	71.43	
28597.38		Total	30,058.55	
		Application		
20563.47	72.16	Revenue expenditure	22362.61	74.40
6623.28	23.24	Net Capital expenditure	5160.75	17.17
834.45	2.93	Lending for development and other purposes	953.07	3.17
8.15	0.03	Net effect of Contingency Fund transactions		
		Net effect of Inter State settlement	0.22	
568.03	1.64	Increase in closing cash balance	1581.90	5.26
28597.38		Total	30,058.55	

Explanatory Notes to Statements I, II and III:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on government account, as shown in Appendix I, 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.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and inter-departmental and inter-Government payments and others awaiting settlement.
4. There was a difference of Rs.50.48 crore (debit) between the figures- Rs.334.42 crore (credit)-reflected in the Accounts and that intimated by Reserve Bank of India - Rs.384.90 crore (debit)- Under "Deposits with Reserve Bank". After close of May 2007 accounts, the net difference to be reconciled was Rs.4.68 crore (debit).

APPENDIX 1.7

(Reference: Paragraph 1.5.5 Page 23)

Details of Department-wise Break up of outstanding utilization certificates

(Rupees in crore)

Sl No.	Name of Institutions	No. of Institution	1997-2002		2002-03		2003-04		2004-05		2005-06		2006-07		Total	
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1.	Educational Institutions	05	--	--	--	--	--	--	--	--	--	--	66	45.73	66	45.73
2.	Municipal corporation and Municipalities	01	--	--	--	--	--	--	--	--	338	467.73	338	557.85	676	1025.58
3.	Zilla Parishads and other Panchayati Raj Institutions	03	--	--	--	--	--	--	--	--	--	--	33	80.36	33	80.36
4.	Development agencies	01	--	--	--	--	--	--	--	--	--	--	48	1.95	48	1.95
5.	Hospitals and other charitable Institutions	03	--	--	--	--	--	--	--	--	--	--	6	6.33	6	6.33
6.	Other Institutions	15	28	0.52	18	0.15	55	0.68	72	1.76	55	2.03	511	127.52	739	132.66
	Total	28	28	0.52	18	0.15	55	0.68	72	1.76	393	469.76	1002	819.74	1568	1292.61

Appendix 1.8

(Reference:- Paragraph 1.5.7 Page 23)

Abstract of performance of the Autonomous Bodies

Sl No.	Name of unit	Status of entrustment of Audit	Rendering of accounts to audit	Issuance of separate Audit Report	Placement of Accounts along with SAR in the state legislature
1.	Madhya Pradesh Housing Board Bhopal	Upto 2001-02	2001-02	2000-01 *	Accounts along with Audit Report & Audit Certificate for the year 2000-01 has not been placed so far
2.	Madhya Pradesh Khadi and Village Industry Board Bhopal	Upto 2009-10 (vide PAG's orders dated 27/3/07)	2005-06	2004-05 *	Board replied (July, 07), that Accounts along with Audit Report & Audit Certificate is to be placed before the Legislature in current session.
3.	Madhya Pradesh Human Right Commission Bhopal	Entrusted vide section 35(2) of "Protection of Human Rights Act, 1993".	2005-06	2005-06	Accounts along with Audit Report & Audit Certificate for 2004-05 placed before the Legislature on 3/11/2006 . As regard 2005-06 these are still to be placed .

* Work of next year is under progress.

Appendix 1.9

(Reference : paragraph 1.6, page 23)

Department/year-wise break-up of Misappropriation, Defalcations etc.

(Amount in Rupees)

Sl. No.	Major Head	Name of Department	Upto March 2003		2003-04		2004-05		2005-06		2006-07		Grand Total	
			No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Total Amount
1.	2210	Medical & Public Health Department	62	93,48,287.39	--	--	--	--	--	--	01	27,022.00	63	93,75,309.39
2.	2245	Natural Calamities & Assistance.	02	46,83,536.05	--	--	--	--	--	--	--	--	02	46,83,536.05
3.	2051	Public Service Commission	01	23,109.71	--	--	--	--	--	--	--	--	01	23,109.71
4.	2014	Administration of Justice	07	6,92,086.61	--	--	--	--	--	--	02	1,27,963.00	09	8,20,049.00
5.	2054	Treasury and Accounts (Finance Deptt.)	10	33,03,481.95	--	--	--	--	--	--	--	--	10	33,03,481.95
6.	2029	Land Revenue	14	4,67,663.49	--	--	--	--	--	--	--	--	14	4,67,663.49
7.	2053	District Administration	03	86,919.68	--	--	--	--	01	1,575.00	--	--	04	88,494.68
8.	2058	Printing and Stationery	01	66,739.00	--	--	--	--	--	--	--	--	01	66,739.00
9.	2211	Family Welfare Department	19	7,10,570.11	--	--	--	--	--	--	--	--	19	7,10,570.11
10.	2403	Veterinary Services	17	13,11,933.88	--	--	08	80,257.00	04	36,954.00	--	--	29	14,29,144.88
11.	2225	Welfare of SC/ST OBC	48	22,99,064.81	--	--	--	--	--	--	--	--	48	22,99,064.81
12.	2030	Stamp & Registration	01	95,980.00	--	--	--	--	01	34,155.00	--	--	02	1,30,135.00
13.	2055	Police	187	82,19,723.30	39	25,51,205.60	36	8,16,970.00	44	5,78,107.00	28	4,51,197.00	334	1,26,17,202.90

Sl. No.	Major Head	Name of Department	Upto March 2003		2003-04		2004-05		2005-06		2006-07		Grand Total	
			No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Total Amount
14.	2041	Transport	01	5,63,756.00	--	--	--	--	--	--	--	--	01	5,63,756.00
15.	2235	Panchayat and Social Welfare	07	5,59,650.15	--	--	01	1,59,412.00	--	--	--	--	08	7,19,062.15
16.	2235	Women and Child Welfare	07	2,78,052.00	--	--	01	1,31,102.00	--	--	--	--	08	4,09,154.00
17.	2235	Rehabilitation Department	04	27,960.49	--	--	--	--	--	--	--	--	04	27,960.49
18.	2401	Agriculture Deptt.	18	6,05,446.10	03	2,66,878.00	04	1,90,840.00	03	7,93,900.00	--	--	28	18,57,064.10
19.	2402	Agriculture Deptt.	07	1,81,325.25	1	3,500.00	--	--	01	40,487.00	--	--	09	2,25,312.25
20.	2851	Village Industry	02	2,82,287.40	02	5,000.00	--	--	--	--	--	--	04	2,87,287.40
21.	2230	Labour	06	7,30,427.00	03	43,905.00	01	16,652.00	01	4,800.00	--	--	11	7,95,784.00
22.	2039	State Excise	12	4,80,303.72	--	--	--	--	--	--	--	--	12	4,80,303.72
23.	2408	Food & Civil Supply	01	52,357.35	--	--	01	1,100.00	--	--	--	--	02	53,457.35
24.	2425	Co-operative	02	1,11,774.00	--	--	--	--	--	--	--	--	02	1,11,774.00
25.	2202	Primary Education	116	48,81,814.39	03	8,53,444.35	--	--	10	17,41,981.00	07	3,68,047.47	136	78,45,287.21
26.	2202	Higher Education Deptt.	10	9,51,021.60	--	--	01	3,545.00	06	1,71,325.00	11	3,24,808.00	28	14,50,699.60
27.	2203	Technical Education Deptt.	03	2,23,651.00	2	6,61,464.00	02	95,531.00	03	1,96,753.50	08	15,79,627.00	18	27,57,026.50
28.	2205	Art & Culture Deptt.	01	13,12,117.70	--	--	01	25,000.00	--	--	--	--	02	13,37,117.70
29.	2501, 2505, 2515	Rural Development Department	10	6,25,180.44	--	--	--	--	--	--	01	42,31,000.00	11	48,56,180.44
30	2217	Urban Development Department	--	--	--	--	01	2,000.00	--	--	--	--	01	2,000.00
31	2852	Village Industry	--	--	--	--	01	1,03,000.00	--	--	--	--	01	1,03,000.00
32	2853	Mines and Minerals	01	30,579.00	01	23,600.00	01	3,000.00	--	--	--	--	03	57,179.00
		Total	580	4,32,06,799.57	54	44,08,996.95	59	16,28,409.00	74	36,00,037.50	58	71,09,664.47	825	5,99,53,906.88

Appendix 1.10

(Reference: paragraph 1.6.1, page 23)

Write off of losses, etc.

Sl. No.	Major Head	Department	Number of cases	Amount (in Rupees)
01.	2040	Sales Tax	01	85519.00
02.	2853	Mines and Minerals	01	12300.00
03.	2055	Police	17	291244.00
04.	2225	Welfare of SC/STs and O.B.C.	01	100070.00
05.	2202	Higher Education	07	9992447.00
06.	2203	Technical Education	01	48831.00
07.	2501	Rural Development	03	8369000.00
		TOTAL	30	18899411.00

Appendix 1.11

(Reference paragraph 1.2 and 1.7 page 4 and 24)

TIME-SERIES DATA ON STATE GOVERNMENT FINANCES

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
1. Revenue Receipts	11211	13391	14289	19743	20597	25694
(i) Tax Revenue	4679(42)	6165(46)	6789(48)	7773(39)	9115(44)	10473(41)
Taxes on Sales, Trade, etc.	2361(50)	2906(47)	3293(49)	3913(51)	4508(50)	5261(50)
State Excise	705(15)	890(15)	1086(16)	1193(15)	1370(15)	1547(15)
Stamps and Registration fees	445(10)	535(9)	614(9)	789(10)	1009(11)	1251(12)
Taxes on Vehicles	393(8)	429(7)	455(6)	489(6)	556(6)	634(6)
Other Taxes	775(17)	1405(22)	1341(20)	1389(18)	1672(18)	1780(17)
(ii) Non Tax Revenue	1602(14)	1635(12)	1480(10)	4462(23)	2208(11)	2658(10)
(iii) State's share in Union taxes and duties	3439(31)	3729(28)	4247(30)	5077(26)	6341(31)	8089(31)
(iv) Grants-in-aid from GOI	1491(13)	1862(14)	1773(12)	2431(12)	2933(14)	4474(17)
2. Misc. Capital Receipts	--	--	--	--	--	10*
3. Total revenue and Non debt capital receipts (1+2)	11211	13391	14289	19743	20597	25704
4. Recovery of Loans and Advances	1588	43	36	53	2852	28
5. Public Debt Receipts	3281	4949	9938	8849	5161	4603
Internal Debt (Excluding Ways & Means Advances and Overdraft)	1830(56)	3169(64)	7949(80)	6968(79)	4867(94)	4172(91)
Loans and Advances from Government of India ^s	1451(44)	1780(36)	1722(17)	1881(21)	294(6)	431(9)
Net Transactions under Ways and means advances and overdraft	--	--	267(3)	--	--	--
6. Total receipts in the Consolidated fund (3+4+5)	16080	18383	24263	28645	28610	30335
7. Contingency Fund receipts	--	--	--	1	--	68
8. Public Account receipts	15013	20120	22285	24790	29038	32225
9. Total receipts of the Government (6+7+8)	31093	38503	46548	53436	57648	62628
10. Revenue expenditure	14369(87)	14560(83)	18765(87)	18026(69)	20563(73)	22363(79)
Plan	2516(18)	3520(24)	2816(15)	3165(18)	4212(20)	5452(24)
Non-Plan	11853(82)	11040(76)	15949(85)	14861(82)	16351(80)	16911(76)
General Services (including interest, payments)	5049(35)	5445(37)	6574(35)	7468(41)	7593(37)	8602(38)
Social Services	4583(32)	5284(36)	5322(28)	5672(32)	6658(32)	7577(34)
Economic Services	4364(30)	3425(24)	6278(34)	3969(22)	5195(25)	4880(22)
Grants-in-aid and contributions	373(3)	406(3)	591(3)	917(5)	1117(6)	1304(6)
11. Capital Expenditure	1471(9)	2455(14)	2679 (12)	4951(19)	6623(24)	5170(18)
Plan	1466(100)	2449(100)	2673(100)	3568(72)	3700(56)	4855(94)
Non-Plan	05	6	6	1383(28)	2923(44)	315(6)
General Services	22(1)	36 (1)	36(1)	146(3)	121(2)	71(1)
Social Services	172(12)	536(22)	535(20)	432(9)	635(10)	722(14)
Economic Services	1277(87)	1883(77)	2108(79)	4373(88)	5867(88)	4377(85)

-contd..

^s Includes ways and means advances from GOI.

Appendix 1.11 (continued)

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
12. Disbursement of Loans and Advances	599(4)	481 (3)	204(1)	3311(12)	834 (3)	953(3)
12A Inter-State settlement	5-	-	--	--	--	1
13. Total expenditure (10+11+12)	16444	17496	21648	26288	28020	28486
14. Repayment of Public Debt	522	1494	2275	3391	954	1732
Internal Debt (excluding Ways & Means Advances and Overdraft)	150	153	278	1147	539	989
Net transactions under Ways and Means Advances and Overdraft	--	-	--	267	--	--
Loans and Advances from Government of India	372	1341	1997	1977	415	743**
15. Appropriation to Contingency Fund	--	-	--	--	--	60
16. Total disbursement out of Consolidated Fund (13+14+15)	16966	18990	23923	29679	28974	30286
17. Contingency Fund disbursements	--	-	--	--	8	--
18. Public Account disbursements	13569	19935	22439	23591	28096	30769
19. Total disbursements by the Government (16+17+18)	30535	38925	46362	53270	57078	61055
20. Revenue Deficit (-)/Surplus (+)	(-)3158	(-)1169	(-)4476	(+)1717	(+) 34***	(+)3331
21. Fiscal Deficit (-)/Surplus(+) (3+4-13)	(-)3645	(-)4062	(-)7323	(-)6492	(-)4571	(-)2755
22. Primary Deficit (-)/Surplus(+) (21-23)	(-)1391	(-)1560	(-)4117	(-)2831	(-)1149	(+)1274
Part D. Other data						
23. Interest payments (included in revenue expenditure)	2254	2502	3206	3661	3422	4029
24. Arrears of Revenue \$ (percentage of Tax & non-Tax Revenue receipts)	204(3)	839 (11)	758 (9)	34 (0.28)	986 (8.71)	919(9)
25. Financial assistance to local bodies etc.	2304	525	3324	1143	2081	767
26. Ways and Means Advances/ Overdraft availed (days)	117/172	103/176	200/60	127/00	--	--
27. Interest on WMA/Overdraft	11/5	11/7	13/4	4/00	--	--
28. Gross State Domestic Product (GSDP)	86792	86405	102267	108903(P)	117820(Q)	131091(A)
29. Outstanding debt (year-end)	22548	26487	30340	37525	44235	49173
30. Outstanding guarantees (year-end)	472	585	974	2016	613	866
31. Maximum amount guaranteed (year- end)	9701	11572	12131	12507	12637	12424
32. Number of incomplete projects	180	301	453	436	NA	N.A.
33. Capital blocked in incomplete projects	5589	6459	7447	9031	NA	N.A.

* Includes Inter state settlement (Rs.1.00 crore), ** Includes debt relief of Rs.726.12 crore under DCRF.

*** Actual Revenue surplus is Rs.33.32 crore. Revenue Surplus is understated by Rs.814.78 crore due to conversion of investment under rural electrification Corporation into grant by State Government.

(\$) Revenue figure of some principal heads of revenue

(Q) Quick estimates, (A) advanced estimates, (P) provisional estimates for the successor State of Madhya Pradesh.

Appendix 1.12

(Reference: Paragraph 1.7.2.1, Page 24)

Financial position of Statutory Corporations/Government Companies as on 31.03.2007 running in loss for the latest year for which accounts were finalised

Sl. No	Name of the Companies/ Corporations	Years up to which accounts furnished.	Amount invested(paid-up-capital)at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
(Rs.in lakh)								
1.	2.	3.	4.	5.	6.	7.	8.	9.
A	Companies							
1.	M.P.State Agro Industries Development Corporation Limited, Bhopal	2003-04	209.50	120.00	-	329.50	256.21	Agriculture and allied
2.	M.P.Audyogik Kendra Vikas Nigam (Rewa) Ltd., Rewa	2005-06	--	--	80.00	80.00	45.69	Area Development
3.	M.P.State Industrial Development Corporation Limited, Bhopal	2004-05	8109.18	--	-	8109.18	63405.06	Finance
4.	M.P.Tourism Development Corporation Limited, Bhopal	2003-04	2497.29	--	--	2497.29	1255.63	Tourism
5.	M.P.Paschim Kshetra Vidyut Vitran Company Limited, Indore	2005-06	53300.00	--	--	53300.00	20042.46	Energy
6.	M.P.Madhya Kshetra Vidyut Vitran Company Limited, Bhopal	2005-06	35071.00	--	--	35071.00	30460.46	Energy
7.	Special Economic Zone Indore Limited, Indore	2003-04	1497.40	--	--	1497.40	115.06	Aera Development

1.	2.	3.	4.	5.	6.	7.	8.	9.
B	Defunct Companies							
1.	Optel Telecommunication Limited,Bhopal	2004-05	--	--	1500 896.71(Private share holders)	2396.71	11238.95	Electronics
2.	M.P. State Industries Corporation Limited,Bhopal	2003-04	1511.67	--	--	1511.67	5119.52	Industries
3.	M.P.State Textiles Corporation Limited,Bhopal	2004-05	685.95	--	--	685.95	9528.80	Textiles
4.	M.P.Rajya Setu Nirman Nigam Limited,Bhopal	1989-90	500	--	--	500.00	205.04	Construction
C	619(B) Companies							
1.	M.P.Vidyut Yantra Nigam Limited,Bhopal	1989-90	126.00	24.00	--	150.00	377.52	Energy
D	Statutory Corporations							
1.	M.P State Electricity Board,Jabalpur	2004-05	16961.71	--	--	16961.71	94924.74	
2.	M.P.Road Transport Corporation	2004-05	14140.34	4096.38	--	18236.72	78123.71	
3.	M.P.Financial Corporation	2005-06	6253.91	--	2554.45	8808.36	22707.59	
	Total		140863.95	4240.38	5031.16	150135.49	337806.44	

Appendix 2.1

(Reference : paragraph 2.3.1, page 41)

Cases where entire budget provision under Central schemes remained unutilized

(Rupees in crore)

Sl. No.	Number and name of grant	Head of account	Budget provision not utilized
(1)	(2)	(3)	(4)
	A- Centrally Sponsored Schemes		
1	23-Water Resources Department	4700-80-800-0701-9243- Internal Water Transport arrangement at Son River	3.73
2	40- Expenditure pertaining to Water Resources Department-Command Area Development	4705-203-0701-6852-Correction of System Deficiency	3.40
3	40- Expenditure pertaining to Water Resources Department-Command Area Development	4705-207-0701-6852- Correction of System Deficiency	1.50
4	44-Higher Education	2202-03-102-0701-7319-Maharshi Panini Sanskrit University, Ujjain	6.47
5	55-Women and Child Development	4235-02-102-0701-5360-Construction of Buildings for Anganwadi Centers (Externally Aided)	18.06
6	64-Special Component Plan for Scheduled Castes	4225-01-789-277-703-5220-College Hostels	1.23
7	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-101-0701-7100-Training of Panchayat Officials	2.65
8	82-Horticulture and Food Processing	2401-119-0701-1580-Macro Management Scheme	3.00
		Total-A	40.04
	B- Central Sector Schemes.		
9.	11- Commerce, Industry and Employment	4875-60-800-0801-705-Development and Construction Work in Industrial Area Institutes	2.70
10.	15-Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	2515-789-800-0803-7886-Transportation of Mid-day meal material	29.62
11.	15-Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	2501-01-789-101-0803-9249-Backward Region Grand Fund Scheme	57.00
12.	19- Public Health and Family Welfare	3606-237-0801-2498-Supply of Conventional Contraceptives	10.00
13.	19- Public Health and Family Welfare	3606-237-0801-4245-Malaria	10.00
14.	19- Public Health and Family Welfare	3606-237-0801-6106-Universal Immunisation	15.00
15.	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	2501-01-796-101-0802-9249-Backward Region Grand fund Scheme.	75.00
16.	55-Women and Child Development	2235-02-102-0801-5355-Training to Anganwadi Workers under Integrated Child Development Programme (Externally Aided Project)	8.79

17.	55-Women and Child Development	4235-02-102-0801-5357-Construction of C.D.P.O. Office cum Godown (Externally Aided)	6.28
18.	66-Welfare of Backward Classes	2225-03-277-0801-2676-Post Matric Scholarships	4.50
		Total-B	218.89
	C-Corporation Sponsored Scheme		
19.	21-Housing and Environment	6217-02-800-0900-5244-Assistance under Counter Magnet Scheme by Ministry of Urban Development	12.00
		Total-C	12.00
		Grand Total (A+B+C)	270.93

Appendix 2.2

(Reference : paragraph 2.3.1, page 41)

Cases involving substantial excesses under the schemes

(Rupees in crore)

Sl. No.	Number and name of Grant/ appropriation	Name of scheme	Amount of excess	Percentage of excess
1	2	3	4	5
	A-Revenue Voted			
1	06-Finance	2071-01-101-6854-Contributory Pension Scheme	5.55	555.0
2	06-Finance	2075-797-6857-Transfer to Guarantee Redemption Fund	102.80	10280.0
3	27-School Education (Primary Education)	2202-01-108-0101-2267-Free Supply of Study Material	14.00	280.0
4	58- Expenditure on relief on Account of Natural Calamities and Scarcity	2245-02-101-747 Relief to Hailstorm Sufferers	40.00	160.0
5	67- Public Works-Building	2059-80-799-1051-Stock	23.45	2345.0
6	67- Public Works-Building	2059-80-799-4056-Miscellaneous Public Works Advances	16.24	1624.0
		Total (A)	202.04	
	B-Revenue- Charged			
7	-Interest Payments and Servicing of Debt	2049-01-101-6767-5.85% Madhya Pradesh State Development Loan 2015	46.80	363.6
8	-Interest Payments and Servicing of Debt	2049-01-101-9483-14% Madhya Pradesh State Development Loan 2005	7.09	35450.0
9	-Interest Payments and Servicing of Debt	2049-01-200-6848-Interest on P.D. Account of Corporation/Board	17.44	1744.0
		Total (B)	71.33	
	(C) Capital Voted-			
10	12-Energy	4801-02-190-0410-9250-Investment for Satpuda Thermal Power extension unit	6.00	ψ
11	12-Energy	4801-02-190-0410-9252-Investment for Malwa Thermal Power Project	40.00	ψ
12	12-Energy	4801-05-190-0101-9203-Investment in share capital of M.P. Power Trading Company Limited.	20.00	ψ
13.	21-Housing and Environment	4217-01-052-0101-1021 Beautification of areas etc.	5.82	582.0
14.	24-Public Works Roads and Bridges	5054-04-800-0101-1513-Construction of Major Roads of District	12.23	116.5
15.	24-Public Works Roads and Bridges	5054-04-800-0101-7088- Survey Work	12.63	2296.4
16.	41-Tribal Area Sub-Plan	4702-796-800-0102-3828-Minor Irrigation Scheme	22.50	135.8
17.	48-Narmada Valley Development	4700-43-800-0101-7444 Garlanding Scheme	6.56	124.0
18.	48-Narmada Valley Development	4700-80-800-0101-6399-Indira Sagar Project (Unit-I)	6.72	105.5

ψ-Excess against token provision

19.	64-Special Component plan for Scheduled castes	5054-03-789-337-1203-7085-Road Construction Work (A.D.B)	35.01	169.5
		Total (C)	167.47	
	D-Capital-Charged			
20.	-Public Debt-	6003-106-6961-Power Bond-1 (Loan Recommended by Montek Singh Ahluvalia Committee)	133.19	100.0
21.	24-Public Works Roads and Bridges	5054-80-800-0101-3115-Payment of land acquisition	5.72	572
		Total (D)	138.91	
Grand Total (A+B+C+D)			579.75	

Appendix 2.3

(Reference: paragraph 2.3.1, page 42)

Cases involving substantial savings under the schemes

(Rupees in crore)				
Sl. No.	Number and name of Grant/ Appropriation	Name of scheme	Amount of savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)
	A-Revenue- Voted			
1	06- Finance	2070-800-0101-224 Other expenditure	440.00	100.0
2	07- Commercial Tax	2030-01-001-0101-8808 Work related to Information Technology	10.36	99.6
3	07- Commercial Tax	2039-800-4034-Running of Departmental Liquor Shops	7.54	98.2
4	08- Land Revenue and District Administration	2029-103-0101-5045-Digitisation of Maps of Cadastral Survey	10.50	100.0
5	08- Land Revenue and District Administration	2029-103-0801-5917-Extension of Computerization Scheme of Land Records	7.93	87.4
6	10- Forest	2406-01-102-0101-6699-Expenditure from Forest Development Cess Fund	11.25	100.0
7	14-Animal Husbandry	2403-101-2549-Veterinary Hospitals	5.98	100.0
8	15-Financial assistance to Three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes	22-Panchayat 2515-789-800-0803-7886-Transportation of Mid-day meal material.	29.62	100.0
9	15-Financial assistance to Three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes	58-Rural Development Department 2501-01-789-101-0803-9249-Backward Region Grand Fund Scheme.	57.00	100.0
10	19-Public Health and Family Welfare	2210-01-110-0101-1491 Strengthening and improvement of Blood Banks, Medical and Health Services at district hospitals	8.73	84.3
11	19- Public Health and Family Welfare	3606-237-0801-2498-Supply of Conventional Contraceptives	10.00	100.0
12	19- Public Health and Family Welfare	3606-237-0801-4245-Malaria	10.00	100.0
13	19- Public Health and Family Welfare	3606-237-0801-6106-Universal Immunisation	15.00	100.0
14	20-Public Health Engineering	2215-01-191-0101-7446-Narmada Water Magnification Scheme for Bhopal City	10.50	100.0
15	23-Water Resources Department	2701-80-001-815-Executive Establishment	5.16	100.0
16	29- Law and Legislative Affairs	2015-105-4311- Charges for conduct of elections to Parliament	9.87	85.5
17	29- Law and Legislative Affairs	2015-108-9503-Issue of Photo Identify Cards to Voters	9.52	88.6

18	39- Food, Civil Supplies and Consumer Protection	2408-01-102-3248-Recoupment of losses to M.P.State Co-operative Marketing Federation for procurement of food grains	7.26	90.8
19	41- Tribal Areas Sub-plan	14-Agriculture Department-2401-796-110-0102-8792-National Agriculture Insurance Scheme	9.27	100.0
20	41- Tribal Areas Sub-plan	17-Public Health and Family Welfare Department-2210-01-796-110-0102-8798-Upgradation of Hospitals	6.58	88.8
21	44-Higher Education	2202-03-102-0701-7319-Maharshi Panini Sanskrit University, Ujain	6.47	100.0
22	45-Minor Irrigation Work	2702-80-800-5422-Dam Safety Works	8.12	81.2
23	48- Narmada Valley Development	2801-01-001-0101-6818-Sardar Sarovar Project-Sales, operating and maintenance expenditure to M P Electricity Board	14.92	99.5
24	52- Financial assistance to Tribal Sub-Plan- Three Tier Panchayati Raj Institutions	58-Rural Development 2501-01-796-101-0802-9249-Backward Region Grant Fund Scheme	75.00	100.0
25	55- Women and Child Development	2235-02-102-0801-5354-Integrated Service Scheme (Externally Aided Schemes)	95.69	99.9
26	55- Women and Child Development	2235-02-102-0801-5355-Training to Anganwadi Workers under Integrated Child Development Programme (Externally Aided Project)	8.79	100.0
27.	55- Women and Child Development	2235-02-103-0801-8687-Balika Samridhi Yojna	5.03	83.8
28	64- Special Component Plan for Scheduled Castes	2401-789-110-8792 National Agriculture Insurance Scheme	18.68	100.0
29	64- Special Component Plan for Scheduled Castes	2210-01-789-110-0103-8798 Upgradation of Hospitals	5.43	92.7
30	64- Special Component Plan for Scheduled Castes	2225-01-789-800-0103-7560-Lump Sum Provision for Special Component Plan	15.03	96.8
31	67-Public Works Building	2059-80-001-2418-Execution	12.96	100.0
32	68-Financial Assistance to Tribal Area sub-plan Urban Bodies	2217-05-796-800-0102- 6982-Integrated Urban and slum Area Development Programme	6.88	83.9

33	78-NABARD Aided project pertaining to Narmada Valley Development	2405-109-0102-3313-Fisheries Extension	7.23	100.0
34	81-Financial Assistance to Urban Bodies	2202-02-103-2669-Maintenance Grant to Rural and Urban Local Bodies	5.00	100.0
Total (A)			967.30	
B- Revenue Charged				
35	-- Interest Payments and Servicing of Debt	2049-01-101-7887-5.85% Madhya Pradesh State Development Loan-2017	46.80	100
36	-- Interest Payments and Servicing of Debt	2049-01-101-6763-New Market Loan -	109.62	88.0
37	-- Interest Payments and Servicing of Debt	2049-01-200-3089-Interest on Ways and Means advances and advance taken from Reserve Bank of India to meet short fall in cash balance	20.00	100.0-
38	-- Interest Payments and Servicing of Debt	2049-01-200-6973-Interest on Local Fund Deposit Account	6.00	100.0
39	-- Interest Payments and Servicing of Debt	2049-03-104-807- Interest on Workmen's Contributory Provident Funds	6.45	91.8
Total (B)			188.87	
C-Capital- Voted				
40	01- General Administration	4059-01-051-0101-6925-Construction of Proposed Madhyanchal Bhawan in New Delhi	7.45	100.0
41	03-Police	4055-211-2643-Modernisation of Police Force	68.12.	88.5
42	06 Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds Issued by Government Undertakings and Subordinate Institutions	5.00	100.0
43	08-Land Revenue and District Administration	6401-800-862-Cultivators Loan Act	5.69	94.8
44.	11-Commerce, Industry and Employment	4875-60-800-0101-6984-Land acquisition for Automobile Testing Track	6.00	100.0
45	12- Energy	6801-800-0101-6869-Rajiv Gandhi Rural Electrification Scheme	30.00	100.0
46	12- Energy	6801-800-0410-2967 Other Loans to Electricity Board	176.19	100.0
47	20-Public health Engineering	6215-01-101-0101-7446-Narmada Water Magnification Scheme for Bhopal City	24.50	100.0
48	21- Housing and Environment	6217-02-800-0900-5244-Assistance under Counter Magnet Scheme by Ministry of Urban Development	12.00	100.0
49	22- Urban Administration and Development - Urban Bodies	4217-60-051-1201-7905-Development of Basic Facilities in Municipal Corporations	17.06	93.2

50	22-Urban Administration and Development-Urban Bodies	6217-01-800-1201-7986-Development of Basic Facilities in Capital	28.16	80.5
51.	22-Urban Administration and Development Urban Bodies	6217-60-800-1201-7905-Development of Basic Facilities in Municipal Corporations	133.63	92.9
52.	23-Water Resources Department	4700-80-001-0101-2304-Direction and Administration	6.60	100.0
53.	23-Water Resources Department	4701-80-001-0101-2304-Direction and Administration	19.21	100.0
54.	41- Tribal Areas Sub-plan	25-Tribal Welfare Department-4225-02-796-277-0102-6859-Construction of buildings for Educational Institutions (NABARD)	6.93	100.0
55	41- Tribal Areas Sub-plan	27-Narmada Valley Development Department-4700-66-796-800-0102-5091-Lower Goi Project	10.51	97.6
56	41- Tribal Areas Sub-plan	27-Narmada Valley Development Department-4701-46-796-800-0102-8822-Upper Narmada Project	7.80	97.5
57	41- Tribal Areas Sub-plan	31-Water Resources Department 4702-796-800-0102-9205-Jalabhishek Yojna	6.00	100.0
58	41- Tribal Areas Sub-plan	34-Public Health Engineering 4215-01-796-102-0702-9489-Fluorosis Control Programme in the State	26.90	85.6
59.	45- Minor Irrigation Works	4702-101-0101-6708-A.I.B.P. Schemes	10.00	100.0
60	45- Minor Irrigation Works	4702-800-0101-2304-Direction and Administration	25.48	100.0
61	48- Narmada Valley Development	4700-80-800-0101-6398-Punasha Lift irrigation Scheme	9.90	99.0
62	48- Narmada Valley Development	4801-80-800-0101-6913-Sardar Sarovar Project (Submerged) Special Liberal Package	300.35	99.3
63	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	6217-60-789-800-1203-7905-Development of Basic Facilities in Municipal Corporations	13.90	85.3
64	55- Women and Child Development	4235-02-102-0701-5360-Construction of Buildings for Anganwadi Centers (Externally Aided)	18.06	100.0
65	55- Women and Child Development	4235-02-102-0801-5357-Construction of C.D.P.O. Office cum Godown (Externally Aided)	6.28	100.0
66	57- Externally Aided Projects pertaining to Water Resources Department	4700-64-001-1201-6825-Service Providing Irrigation and Water Drainage Institutes- Water Resources Department	24.53	96.3

67	57- Externally Aided Projects pertaining to Water Resources Department	4700-64-001-1201-6826-Improvement in Productivity of Pre constructed Irrigation Schemes of Five-Basins -Agriculture Department	5.25	94.8
68	57- Externally Aided Projects pertaining to Water Resources Department	4700-64-001-1201-6827-Improvement in Productivity of Pre-constructed Irrigation Scheme of Five Basins- Fisheries	5.56	93.0
69	57- Externally Aided Projects pertaining to Water Resources Department	4700-64-001-1201-6831-Improvement in Productivity of Pre-constructed Irrigation Scheme of Five Basins-Water Resources Department	6.72	80.6
70	57- Externally Aided Projects pertaining to Water Resources Department	4700-64-052-1201-6825-Service Providing Irrigation and Water Drainage Institutions -Water Resources Department	9.07	93.8
71	57- Externally Aided Projects pertaining to Water Resources Department	4700-64-800-1201-6822-Water Resources Management Institute and Sources-SWARA	7.16	93.5
72	64- Special Component Plan for Scheduled Castes	05-Jail Department 4059-01-789-051-0103-9227-Scheme for Improvement of Jails	8.38	86.1
73	64- Special Component Plan for Scheduled Castes	19- Public Works Department- 5054-04-789-337-0103-7085-Road Construction Work (A.D.B.)	35.00	100.0
74	64- Special Component Plan for Scheduled Castes	34-Public Health Engineering 4215-01-789-102-0703-9207-Drinking Water Supply Arrangement for hard water affected Villages	10.31	93.4
75	64- Special Component Plan for Scheduled Castes	34-Public Health Engineering 4215-01-789-102-0703-9489-Fluorosis Control Programme in the State	18.64	93.2
76	67-Public Works-Building	4059-01-051-0101-7094-Construction Works under the Scheme of jail Improvements	42.69	96.2
77	70- Externally Aided Projects pertaining to Technical Education and Training Department	6202-02-105-1201-5424-World Bank Aided Technical Education Quality Improvement Programme Loans to Engineering Colleges.	9.94	94.3
78	75-NABARD Aided Projects pertaining to Water Resources Department	4702-101-0101-2304-Direction and Administration	14.92	100.0
		Total (C)	1179.89	
	D-Capital- Charged			
79	--Public Debt-	6003-110-637-Ways and Means Advances	2500.00	100.0
80	--Public Debt-	6003-110-779-Advances to meet shortfall	2500.00	100.0
		Total (D)	5,000.00	
		Grand Total (A+B+C+D)	7336.06	

Appendix 2.4

(Reference : Paragraph 2.3.2, page 42)

Cases of persistent savings

(Rupees in crore)

Sl. No.	Number and name of Grant/Appropriation	Amount of saving (percentage of saving in brackets)		
		2004-05	2005-06	2006-07
(1)	(2)	(3)	(4)	(5)
A-Revenue Voted				
1	22-Urban Administration and Development - Urban Bodies	1.24 (30.0)	4.04 (30.9)	10.95 (52.5)
2	25-Mineral Resources	2.59 (24.9)	2.88 (26.2)	2.35 (20.6)
3	29-Law and Legislative Affairs	79.24(35.5)	63.50 (33.5)	60.00(28.6)
4	31-Planning, Economics and Statistics	8.78(33.8)	7.32 (28)	7.34 (25.9)
5	48-Narmada Valley Development	7.03(63.7)	538.57 (99.6)	19.86 (78.4)
6	55-Women and Child Development	102.36 (30.7)	140.50 (37.9)	181.88 (37.8)
7	71-Biodiversity and Biotechnology	1.39(63.2)	3.37 (69.1)	2.22 (57.2)
8	74-Externally Aided Projects pertaining to Finance Department	5.00 (100)	2.00 (100)	2.00 (100)
9	78-NABARD Aided Projects pertaining to Narmada Valley Department	5.85 (100)	5.85 (100)	7.60 (100)
B- Revenue Charged				
10	06- Finance	2.18 (82.3)	2.56 (91.8)	3.09 (30.8)
C-Capital Voted				
11	17-Co-operation	18.30(45.5)	15.67 (34.3)	8.17 (22.9)
12	21-Housing and Environment	15.00 (25.1)	32.31 (52.1)	19.00 (26.3)
13	45-Minor Irrigation Works	20.02(52.4)	24.14 (30.5)	36.86 (35.1)
14	55-Women and Child Development	11.46(46.6)	23.74 (96)	24.54 (94.4)
15	67-Public Works Buildings	32.14 (46.1)	35.38 (44.7)	46.67 (58.6)
16	70* - Externally Aided Projects pertaining to Technical Education and Training Department	3.24 (48.7)	4.67 (46.4)	10.89 (94.9)
D-Capital Charged				
17	Public Debt	6015.13 (51.7)	7577.46 (88.8)	4463.47 (72.0)

* In 2004-05 and 2005-06, the Grant no. was 87.

Appendix 2.5

(Reference: paragraph 2.3.6, page 43)

Cases where supplementary provision proved unnecessary

(Rupees in crore)

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Saving
(1)	(2)	(3)	(4)	(5)	(6)
	A- Revenue- Voted				
1.	01- General Administration	89.06	8.03	84.11	12.98
2.	02- Other Expenditure pertaining to General Administration Department	18.36	0.58	12.14	6.80
3.	03 - Police	1011.17	79.72	989.05	101.84
4.	06- Finance	2262.67	0.07	1896.56	366.18
5.	07- Commercial Tax	453.71	43.68	407.73	89.66
6.	08- Land Revenue and District Administration	365.37	13.78	307.04	72.11
7	09- Expenditure pertaining to Revenue Department	24.44	0.89	21.46	3.87
8.	10- Forest	562.57	59.36	539.56	82.37
9.	11-Commerce, Industry and Employment	63.94	4.23	57.92	10.25
10.	13- Agriculture	262.90	23.01	234.64	51.27
11.	14- Animal Husbandry	171.96	15.02	160.62	26.36
12.	15- Financial assistance to three tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes	365.81	155.92	365.45	156.28
13	16- Fisheries	15.13	0.10	12.01	3.22
14.	19- Public Health and Family Welfare	720.67	0.96	640.33	81.30
15	20- Public Health Engineering	222.86	2.00	192.10	32.76
16.	22- Urban Administration and Development –Urban Bodies	17.31	3.54	9.90	10.95
17.	23- Water Resources Department	311.48	6.05	288.41	29.12
18.	25- Mineral Resources	10.91	0.47	9.03	2.35
19.	28- State Legislature	25.59	0.76	22.21	4.14
20.	29- Law and Legislative Affairs	190.28	19.48	149.77	59.99
21.	33- Tribal Welfare	441.19	12.15	435.48	17.86
22.	40 – Expenditure pertaining to Water Resources Department-Command Area Development	1.79	0.05	0.84	1.00
23.	44- Higher Education	331.38	7.13	303.36	35.15
24	45- Minor Irrigation Works	60.77	0.33	55.70	5.40
25	50-20- Point Implementation	2.78	0.11	1.93	0.96
26	51- Religious Trusts and Endowments	10.27	0.21	8.57	1.91
27	52 – Financial Assistance to Tribal Sub-Plan – three Tier Panchayati Raj Institutions	606.19	129.33	603.83	131.69
28	55- Women and Child Development	481.30	0.20	299.62	181.88

29	58 – Expenditure on Relief on Account of Natural calamities and scarcity.	599.94	112.19	585.94	126.19
30	62- Panchayat	51.62	0.19	46.45	5.36
31.	64- Special Component Plan for Scheduled Castes	494.24	54.59	453.20	95.63
32	66- Welfare of Backward Classes	107.55	1.00	93.58	14.97
33	72- Gas Tragedy Relief and Rehabilitation	32.64	1.50	23.31	10.83
34	77- Other Expenditure pertaining to School Education Department (Excluding Primary Education)	407.23	0.50	378.77	28.96
35	82- Horticulture and food Processing .	36.40	3.29	34.63	5.06
	Total (A)	10831.48	760.42	9725.25	1866.65
	B- Capital- Voted				
36	11- Commerce, Industry and Employment	21.66	3.00	20.86	3.80
37	23- Water Resources Department	470.04	9.47	405.61	73.90
38	41- Tribal Areas Sub-plan	611.80	80.92	586.34	106.38
39	43- Sports and Youth Welfare	4.85	0.50	4.38	0.97
40	45- Minor Irrigation Works	88.48	16.51	68.13	36.86
41	55-Woman and Child Development	25.44	0.56	1.46	24.54
42	66- Welfare of Backward Classes	9.13	1.46	8.35	2.24
	Total (B)	1231.40	112.42	1095.13	248.69
	Grand Total (A+B)	12062.88	872.84	10820.38	2115.34

Appendix 2.6

(Reference: paragraph 2.3.6, page 43)

Cases where supplementary provision proved excessive

(Rupees in crore)					
Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Suppleme-ntary grant/ Appropriation	Actual Expen-diture	Saving
(1)	(2)	(3)	(4)	(5)	(6)
	A- Revenue- Voted				
1.	04- Other Expenditure pertaining to Home Department	10.08	17.95	24.83	3.20
2.	05- Jail	71.53	5.96	73.14	4.35
3.	12- Energy	567.86	98.05	609.23	56.68
4.	17- Co-operation	154.46	52.84	198.12	9.18
5.	18- Labour	46.54	6.83	49.28	4.09
6.	21- Housing and Environment	49.47	90.18	121.81	17.84
7.	26- Culture	24.17	1.33	24.55	0.95
8	27- School Education (Primary Education)	1614.88	174.12	1730.58	58.42
9	30- Rural Development	433.56	169.49	471.13	131.92
10	31- Planning Economics and Statistics	19.97	8.37	21.00	7.34
11	32- Public Relations	43.87	6.70	49.22	1.35
12	34- Social Welfare	31.94	10.11	36.30	5.75
13	36- Transport	22.16	5.87	26.29	1.74
14	37- Tourism	7.80	3.20	9.38	1.62
15	39- Food ,Civil Supplies and Consumer Protection	146.76	22.12	154.29	14.59
16	41- Tribal Areas Sub-plan	715.36	157.50	785.40	87.46
17	43- Sports and Youth Welfare	9.60	11.04	17.26	3.38
18	53- Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes.	36.77	75.30	111.92	0.15
19	54- Agricultural Research and Education.	44.27	5.05	46.32	3.00
20	56- Rural Industries.	27.14	7.09	33.12	1.11
21	65- Aviation	6.35	3.06	9.06	0.35
22	68- Financial Assistance to Tribal Area Sub-Plan – Urban Bodies.	13.29	10.91	17.32	6.88
23	70- Externally Aided Projects pertaining to Technical Education and Training Department.	5.47	10.89	16.04	0.32
24	79- Medical Education Department	228.91	26.06	239.32	15.65
25	80- Financial assistance to Three Tier Panchayati Raj Institutions	1119.42	291.34	1225.47	185.29
26	81- Financial assistance to Urban Bodies	1190.62	275.11	1436.21	29.52
	Total (A)	6642.25	1546.47	7536.59	652.13

	B- Revenue – Charged				
27	01- General Administration	7.58	1.67	8.50	0.75
28	06- Finance	2.90	7.14	6.96	3.08
29	08- Land Revenue and District Administration.	0.81	0.83	1.09	0.55
30	24- Public Works –Roads and Bridges	15.00	3.00	15.27	2.73
31	29- Law and Legislative Affairs	21.25	1.68	22.30	0.63
31	81- Financial assistance to Urban Bodies	27.54	12.28	39.22	0.60
	Total (B)	75.08	26.60	93.34	8.34
	C-Capital- Voted				
33	06- Finance	256.37	284.37	480.82	59.92
34	12- Energy	1335.61	644.00	1633.76	345.85
35	20- Public Health Engineering	103.05	83.95	143.89	43.11
36	21- Housing and Environment	48.27	23.88	53.15	19.00
37	24- Public Works- Roads and Bridges	433.45	78.83	489.83	22.45
38	29- Law and Legislative Affairs	Nil	3.75	3.50	0.25
39	42- Public Works Relating to Tribal Areas Sub-Plan –Roads and Bridges	174.69	50.00	199.26	25.43
40.	53- Financial Assistance to Urban Bodies Under Special Component Plan for Scheduled Castes.	0.87	20.65	4.42	17.10
41	60- Expenditure pertaining to District Plan Schemes.	126.29	31.20	156.98	0.51
42.	64- Special Component Plan for Scheduled Castes.	310.08	275.47	484.97	100.58
43.	67- Public Works- Buildings	27.88	51.81	33.02	46.67
44.	76- NABARD and Externally aided Projects Pertaining to Public Works Department.	293.78	122.17	384.35	31.60
45.	77- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	19.73	0.50	19.89	0.34
	Total (C)	3130.07	1670.58	4087.84	712.81
	D –Capital – Charged				
46.	64- Special Component Plan for Scheduled Castes.	Nil	7.00	2.92	4.08
	Total (D)	Nil	7.00	2.92	4.08
	Grand Total (A+B+C+D)	9847.40	3250.65	11720.69	1377.36

Additional requirement: - Rs.11720.69 crore (-) Rs.9847.40 crore = Rs.1873.29 crore.

Appendix 2.7

(Reference: paragraph 2.3.6, page 43)

Cases where supplementary provision was insufficient

(Rupees in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Final Excess
(1)	(2)	(3)	(4)	(5)	(6)
	Revenue Voted				
1	24- Public Works- Roads and Bridges	407.82	5.99	416.29	2.48
2.	67- Public Works- Building	236.51	34.41	298.70	27.78
	Total	644.33	40.40	714.99	30.26

Appendix 2.8

(Reference: paragraph 2.3.7, page 44)

Injudicious/ Irregular/ Incorrect Re-appropriations/ Surrenders

(a) **Some of the cases in which funds were injudiciously withdrawn by re-appropriation/ surrender, although accounts already showed excess over provision**

(Rupees in crore)

Sl. No.	Description of Grant and Head of Account	Original plus supplementary provision	Actual expenditure	Excess before re-appropriation	Re-appropriation/ surrender	Final excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	19- Public Health and Family Welfare- 2210-01-110-748- Dispensaries	22.62	23.74	1.12	1.27	2.39
2.	19- Public Health and Family Welfare- 2210-06-101-4245-Malaria	40.36	41.88	1.52	2.10	3.62
3.	52- Financial Assistance to Tribal Sub-Plan Three Tier Panchayati Raj Institution 2225-02-796-277-0102-8805 Scholarships to boys and girls in Primary Level	16.91	17.98	1.07	1.30	2.37
4	64- Special Component Plan for Scheduled Castes- 2225-01-789-277-0103-2676-Postmatric Scholarships	25.02	25.90	0.88	3.10	3.98

(b) **Some of the cases, in which funds were withdrawn by re-appropriation/surrender, in excess of available saving, resulting in final excess of more than Rs.10 lakh**

(Rupees in crore)

Sl. No.	Description of Grant and Head of Account	Original plus supplementary provision	Actual expenditure	Available saving	Re-appropriation/ surrender	Final excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
5	01-General Administration 2013-105-9064-Discretionary Grant by Ministers	10.50	8.89	1.61	2.31	0.70
6	03- Police 2055-101-270-Criminal Investigation Department	38.12	32.64	5.48	6.04	0.56
7	03- Police 2055-109-4491-General expenditure (District establishment).	547.65	515.33	32.32	42.09	9.77
8	03- Police 2055-115-2643-Modernisation of Police Force	40.00	19.49	20.51	24.75	4.24
9	05- Jail 2056-101-938- Central and District Jails	72.76	69.00	3.70	4.52	0.82
10	07-Commercial Tax 2030 -02-101-2456-Cost of Non Judicial Stamps.	5.00	4.47	0.53	2.02	1.49
11	07-Commercial Tax 2039 -001-123-Suprintendence.	294.16	247.25	46.91	53.36	6.45
12	07-Commercial Tax 2039 -001-1470- Establishment of District Executive.	37.07	29.94	7.13	9.03	1.90
13	08- Land Revenue and District Administration 2029-103-1472-District Expenditure.	128.61	115.48	13.13	15.77	2.64

14	12- Energy 2801-80-101-5855- Assistance to Madhya Pradesh Electricity Board for free supply of electricity to 5 H.P. Agriculture Pumps/Thresers and One point connection	120.00	67.98	52.02	52.17	0.15
15	13- Agriculture 2401-109-0101-9186 Field Pond Scheme.	12.60	11.34	1.26	2.04	0.78
16	13- Agriculture 2401-800-0701-1580-Macro Management Scheme.	54.27	27.48	26.79	27.17	0.38
17	13- Agriculture 2402-102-0101-3142- Soil Conservation Scheme of Contour bunding .	28.00	23.52	4.48	4.84	0.36
18	15- Financial Assistance to three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes-20 School Education Department-2202-01-789-101-0103-4398- Government Primary Schools.	16.47	14.28	2.19	2.36	0.17
19	15- Financial Assistance to three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes-55-Scheduled Caste Welfare Department-2225-01-789-277-0103-4717- Hostels for Scheduled Castes.	20.36	10.91	9.45	9.64	0.19
20	15- Financial Assistance to three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes-55-Scheduled Caste Welfare Department-2225-01-789-277-0103-5095- Maintenance and Furnishing of Hostels and Ashrams.	8.00	6.92	1.08	1.28	0.20
21	15- Financial Assistance to three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes-55-Scheduled Caste Welfare Department-2225-01-789-277-0103-5133- Other Scholarships.	20.21	13.28	6.93	7.04	0.11
22	15- Financial Assistance to three Tier Panchayti Raj Institutions under Special Component Plan for Scheduled Castes-58-Rural Development Department 2501-01-789-800-0103-6858- Gokul Gram Yojna.	3.00	1.51	1.49	2.23	0.74
23	19- Public Health and family Welfare –2210-03-103-0801-636-Sub Health Centers	9.64	8.40	1.24	1.54	0.30
24	19- Public Health and family Welfare –2211-001-0801-1508- District Level Staff	20.45	17.02	3.43	4.09	0.66
25	19- Public Health and family Welfare –4210-02-103-0101-4143- Construction of Primary Heath Center-Under Basic Services	4.33	3.38	0.95	3.95	3.00
26	41- Tribal Areas Sub-Plan 14- Agriculture Department 2401-796-109-0102-9186- Field Ponds Scheme.	4.20	1.90	2.30	2.40	0.10
27	41- Tribal Areas Sub-Plan 14- Agriculture Department 2401-796-800-0702-1580- Marco Management Scheme.	17.37	8.35	9.02	9.48	0.46
28	41- Tribal Areas Sub-Plan 17- Public Heath and family Welfare Department-2210-03-796-103-0102-9812- Establishment of Sub –Health Centres.	2.83	2.04	0.79	1.07	0.28
29	41- Tribal Areas Sub-Plan 17- Public Heath and family Welfare Department 2210-06-796-101-0702-4245- Malaria.	14.02	9.37	4.65	5.25	0.60
30	48- Narmada Valley Development 4700-51-800-0101-2428- Executive Establishment (Unit1 & Unit 2)	12.67	8.52	4.15	4.28	0.13

31	48- Narmada Valley Development 4801-80-800-0101-6913- Sardar Sarover Project (Submerged) Special Liberal Package.	302.58	2.23	300.35	302.58	2.23
32	52- Financial Assistance to Tribal Area Sub-Plan Three Tier Pachayti Raj Institutions- 25- Tribal Welfare Department 2202-02-796-109-0102-5216 High Schools.	7.68	6.77	0.91	1.25	0.34
33	52- Financial Assistance to Tribal Area Sub Plan Three Tier Pachayti Raj Institutions- 25- Tribal Welfare 2225-02-796-277-0102-1398 Hostels.	11.00	8.34	2.66	3.20	0.54
34	58-Expenditure on relief on Account of Natural Calamities and Scarcity 2245-01-101-8874-Additional Provision for Drought Relief and Employment.	90.00	39.49	50.51	50.72	0.21
35	62- Panchayat 2515-101-2474-Charges Pertaining to Panchayati Raj Institutes .	51.23	45.99	5.24	6.67	1.43
36	64-Special Component Plan for Scheduled Castes- 14 Agriculture Department 2401-789-108-0703-1107- Intensive Oilseed . Development Programme.	5.98	3.82	2.16	2.29	0.13
37	64- Special Component Plan for Scheduled Castes- 55-Scheduled Caste Welfare Department 2225-01-789-277-0103-4717- Scheduled Caste Hostels.	12.08	8.84	3.24	3.41	0.17
38	64- Special Component Plan for Scheduled Castes- 55 Scheduled Caste Welfare Department 2225-01-789-800-0703- 5191-Assistance/ Rehabilitation assistance under “SC/ST Atrocity Prevention Act “	10.00	6.28	3.72	4.01	0.29
39	77-Other Expenditure Pertaining to school Education Department (Excluding Primary Education) 2204-102-3755-National Cadet Corps-Senior Division	9.53	8.26	1.27	1.37	0.10
40	79- Medical Education Department 2210-05-105-0101-4968-Medical College	63.69	58.30	5.39	9.40	4.01
41	80- Financial assistance to three tier Pachayti Raj Institutions- 2235-60-102-0801-8786- National Old Age Pension.	133.88	120.36	13.52	17.04	3.52
42	80- Financial assistance to three tier Panchayti Raj Institutions- 2501-01-101-0101-6858- Gokul Gram Yojana.	18.25	3.68	14.57	15.06	0.49

(c) Unnecessary augmentation of funds, despite available saving.

(Rupees in crore)

Sl. No.	Description of Grant and Head of account	Original plus supplementary provision	Actual expenditure	Available Saving	Re-appropriation	Final Saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)
43	57- Externally Aided Project Pertaining to water Resources Department. 4700-64-800-1201-6831- Improvement in Productivity of Pre-constructed Irrigation Scheme of Five Basins-Water Resources Department	50.85	44.02	6.83	3.43	10.26

(d) Funds augmented by re-appropriation, more than the amount required to cover the excess.

(Rupees in crore)						
Sl. No.	Description of Grant and Head of account	Original plus supplementary provision	Actual expenditure	Excess before re-appropriation	Re-appropriation	Final saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44	--Public Debt. 6003-105-3731- Loans from the National Agricultural Credit Fund of the National Bank for Agriculture and Rural Development.	60.00	95.47	35.47	80.00	44.53
45	-Public Debt. 6003-109-6962- Loans from HUDCO.	22.91	25.50	2.59	5.00	2.41
46	19- Public Health and Family Welfare 2210-01-110-7892-Medical Guarantee Scheme.	19.42	25.22	5.80	8.03	2.23
47	11- Commerce, Industries and Employment 2852-80-800-0101-9068-Capital Cost Subsidy to Industrial Units.	2.46	4.00	1.54	1.71	0.17
48	23- Water Resources Department – 4700-26-800-0101-2884- Canal and Appurtenant works	47.14	66.35	19.21	20.00	0.79
49	23- Water Resources Department – 4701-52-800-0101-7042- Beni Sagar Canal Diversion under Khajuraho Airport extension.	0.20	1.93	1.73	2.20	0.47
50	41-Tribal Areas Sub- Plan 25- Tribal Welfare Department – 4225-02-796-277-0102-8828-Construction of Ashram/School Buildings.	12.00	17.63	5.63	6.93	1.30
51	41- Tribal Areas Sub- Plan – 27- Narmada Valley Development Department 4701-11-796-800-0102-5223- Man Project (NABARD)	1.18	3.46	2.28	2.38	0.10
52	41- Tribal Areas Sub- Plan – 31- Water Resources Department 4702-796-800-0102-3828- Minor Irrigation Scheme	16.57	39.07	22.50	27.83	5.33
53	41- Tribal Areas Sub- Plan – 31- Water Resources Department 4702-796-800-0102-5189- Construction Work of Minor Irrigation Scheme (NABARD)	25.93	27.79	1.86	6.84	4.98
54	45- Minor Irrigation Works 4702-101-0101-3803- Minor and Macro Minor Irrigation Schemes.	42.56	44.13	1.57	3.51	1.94
55	64- Special Component Plan for Scheduled Castes. 31- Water Resources Department 4700-13-789-800-0103-2884- Canal and Appurtenant Works.	21.00	24.63	3.63	6.75	3.12

Appendix 2.9

(Reference : Paragraph 2.3.8 (a), page 44)

Non-surrender of significant savings (Over Rupees five crore)

(Rupees in crore)

Sl. No.	Number and name of Grant/Appropriation	Total available saving	Amount not surrendered (percentage to total saving in brackets)
(1)	(2)	(3)	(4)
A - Revenue- Voted			
1.	02- Other Expenditure pertaining to General Administration Department	6.80	5.39(79.3)
2.	06- Finance	366.18	358.97(98.0)
3.	08- Land Revenue and District Administration	72.11	22.24(30.8)
4.	10- Forest	82.37	78.58(95.4)
5.	11- Commerce, Industry and Employment	10.25	9.57(93.4)
6.	14- Animal Husbandry	26.36	19.75(74.9)
7.	17- Co-operation	9.18	9.18(100.0)
8.	19- Public Health and Family Welfare	81.30	68.42(84.2)
9.	20- Public Health Engineering	32.76	22.17(67.7)
10.	23- Water Resources Department	29.12	20.97(72.0)
11.	27- School Education (Primary Education)	58.42	15.99(27.4)
12.	29- Law and Legislative Affairs	59.99	15.56(25.9)
13.	31- Planning, Economics and Statistics	7.34	6.95(94.7)
14.	41- Tribal Areas Sub-Plan	87.46	32.44(37.1)
15.	44- Higher Education	35.15	35.15(100)
16.	47- Technical Education and Training	21.00	21.00(100)
17.	55-Women and Child Development	181.88	24.39(13.4)
18.	64-Special Component Plan for Scheduled Castes	95.63	10.55(11.0)
19.	72-Gas Tragedy Relief and Rehabilitation.	10.83	10.83(100)
20.	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education).	28.96	6.13(21.2)
21.	79- Medical Education Department	15.65	5.78(36.9)
22.	82- Horticulture and Food Processing	5.06	5.06(100)
Total (A)		1323.80	805.07
B- Revenue- Charged			
23.	-- Interest Payments and Servicing of Debt	116.08	116.06(99.9)
Total (B)		116.08	116.06
C- Capital- Voted			
24.	06 Finance	59.92	59.91(100.0)
25.	08- Land Revenue and District Administration	19.35	14.14(73.1)
26.	17- Co-operation	8.17	8.17(100.0)
27.	19- Public Health and Family Welfare	20.14	20.14(100.0)
28.	20- Public Health engineering	43.11	18.61(43.2)
29.	21- Housing and Environment	19.00	19.00(100.0)
30.	23-Water Resources Department	73.90	40.10(54.3)
31.	41-Tribal Areas Sub- Plan	106.38	50.77(47.7)
32.	42- Public Works Relating Tribal Areas Sub- Plan Roads and Bridges.	25.43	25.43(100.0)
33.	45- Minor Irrigation Works.	36.86	30.37(81.6)
34.	48- Narmada Valley Development	879.59	11.16(1.3)
35.	57- Externally Aided Projects pertaining to water Resources Department.	93.04	90.95(97.8)
36.	59- Externally Aided Projects pertaining to Rural Development Department.	57.90	7.75(13.4)

37	64- Special Component Plan for Scheduled Castes	100.58	78.60(78.1)
38	67- Public Works- Building	46.67	46.67(100)
39	75- NABARD Aided Projects pertaining to Water Resources Department.	54.76	16.52(30.2)
	Total (C)	1644.80	537.99
	D- Capital Charged		
40	--Public Debt	4463.47	4463.47(100.0)
	Total (D)	4463.47	4463.47
	Grand Total (A+B+C+D)	7548.15	5922.59

Appendix 2.10

(Reference: Paragraph 2.3.9 page 44)

Cases of injudicious/ unrealistic surrender

(a) Cases where amount surrendered more than available saving.

(Rupees in crore)			
Sl. No.	Number and name of Grant/Appropriation	Available Saving	Amount Surrendered
	A-Revenue Voted		
1	03- Police	101.84	111.18
2	05- Jail	4.35	5.01
3	07- Commercial Tax	89.66	93.26
4	12- Energy	56.68	56.98
5	13- Agriculture	51.27	54.00
6	32- Public Relations	1.35	1.52
7	33- Tribal Welfare	17.86	30.94
8	49- Scheduled Caste Welfare	4.87	4.96
9	50- 20 Point Implementation	0.96	0.99
10	56- Rural Industries	1.12	1.17
11	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	126.19	126.27
12	62- Panchayat	5.36	6.81
13	80- Financial Assistance to three tier Panchayati Raj Institutions	185.29	185.91
	Total (A)	646.80	679.00
	B-Capital-Voted		
14	13- Agriculture	0.20	0.30
15	24-Public Works- Roads and Bridges	22.45	41.81
16	60- Expenditure Pertaining to District Plan Schemes	0.51	0.77
17	76- NABARD and Externally Aided Project pertaining to public Works Department	31.60	35.00
	Total (B)	54.76	77.88
	Grand Total (A+B)	701.56	756.88

Appendix 2.11

(Reference : Paragraph 2.4, page 45)

Non-reconciliation of expenditure figures for 2006-07

(Rupees in crore)

Sl. No.	Head of Account	Grant Numbers	Amount of expenditure not reconciled during the year
1	2	3	4
1	2011	28	13.78
2	2070	2, 3, 4, 32	9.07
3	2202	15, 27, 41, 64, 77, 80, 81	2746.96
4	2204	43	17.26
5	2210	19	0.46
6	2211	19	112.12
7	2216	10	0.23
8	2406	10, 41, 64	16.26
9	3054	10	0.09
10	4406	10	0.05
Total	Major Heads-10	Grants-15	2916.28

Appendix 2.12

(Reference: paragraph 2.5, page 46)

Defective sanctions for re-appropriations/ surrenders

(Rupees in crore)

Sl. No.	Number of sanctions	Grant No.	Amount	Particulars of irregularities
1	18	10,15,41,44, 47,51,52,64, 80,82	112.11	Sanctions were issued after closure of financial year 2006-07
2	7	2,17,38,41, 64,72	35.92	Delayed receipt of sanctions in Accountant General (A&E) office, i.e. after closing and finalization of Accounts.
3	4	7,18,41	7.35	Non-availability of saving in concerned head from which surrender/re-appropriation sanctioned.
4	8	4,10,19,21, 41	31.31	Non-furnishing of full details by the department.
5	2	3	0.10	Funds, to the Head "Office expenses" increased by more than 10% of the provision by re-appropriation.
6	1	41	0.03	Re-appropriation from Revenue to Capital
7	1	49	0.01	Re-appropriation from Voted to Charged
8	1	64	33.78	Re-appropriation sanctions are not in order. (Both sides are not equal)
Total	42	22	220.61	

Appendix 2.13

(Reference: paragraph 2.6, page 46)

Rush of expenditure during March-2007

(Rupees in crore)

Sl. No.	No. and name of Grant/ Appropriation	Total Provision	Expenditure up to			Total Expenditure up to March 2007	Expenditure in march 2007	Percentage of expenditure in March to total expenditure
			6/06	9/06	12/06			
1	2	3	4	5	6	7	8	9
1	11- Commerce, Industry and Employment	92.93	10.04	24.65	37.04	78.85	28.36	36.0
2	17- Co-operation	243.05	14.35	33.33	39.59	225.69	173.40	76.8
3	21- Housing and Environment	211.83	10.26	29.43	41.35	174.96	78.59	44.9
4	36- Transport	38.03	7.03	13.91	19.93	36.29	12.98	35.8
5	39-Food, Civil Supplies and Consumer Protection	192.70	26.13	51.02	69.09	169.55	93.24	55.0
6	40- Expenditure pertaining to Water Resources Department Command Area Development	18.53	1.12	2.55	3.74	8.79	2.98	33.9
7	43- Sports and Youth Welfare	25.99	0.77	4.92	8.68	21.64	9.57	44.2
8	53- Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	133.59	0.23	20.38	33.23	116.35	51.60	44.3
9	60- Expenditure Pertaining to District Plan Schemes	157.49	14.78	43.33	69.61	156.98	56.77	36.2
10	70- Externally Aided Projects pertaining to Technical Education and Training Department	27.84	0.92	2.60	4.32	16.63	8.84	53.2
11	64- Special Component Plan for Scheduled Castes	1141.39	61.89	218.16	430.45	941.09	289.72	30.8
12	68- Financial Assistance to Tribal Area Sub-Urban Bodies	24.84	0.22	3.50	11.16	17.97	6.29	35.0
13	79- Medical Education Department	297.57	45.40	95.80	144.41	281.92	105.73	37.5
14	81- Financial Assistance to Urban Bodies	1511.80	226.35	521.10	762.76	1480.12	468.49	31.7

Note:- The expenditure shown in column (7) of grant No. 17,21,39,60,64 and 79 includes amounts of Rs.100.14 crore, Rs.10.00 crore, Rs.46.26 crore, Rs.0.36 crore, Rs.2489.56 crore and Rs.44.74 crore respectively aggregating to Rs.2691.06 crore, which were credited to the Major Head 8443- civil Deposits-800 other Deposits, on 31st March 2007.

Appendix 2.14

(Reference: Paragraph 2.7.2(ii), page 47)

Substantial savings under schemes of selected grants

(Rupees in crore)

Sl. No.	Grant number and name of scheme	Saving (Percentage)		
		2004-05	2005-06	2006-07
01-General Administration				
1	2251-090-4327-Secretariat	2.82 (25.7)	3.14 (29.0)	2.67 (24.0)
17- Co- operation				
2	4425-107-0910-6965-Integrated Co-operative Development Project (12 Districts)	--	--	3.79 (26.1)
21- Housing and Environment				
3	2217-01-001-0801-6706-Minor and Medium Urban Infrastructure Development Scheme	--	--	15.73 (54.1)
4	4217-01-051-0101-4339 – Roads and Bridges	Excess	0.31 (1.9)	9.09 (39.3)
5	6217-02-800-0101-6706-Grant to M.P. Development Authority for Minor and Medium Urban Infrastructure Development Scheme	--	--	6.67 (27.9)
6	6217-02-800-0900-5244-Assistance under Counter Magnet Scheme by Ministry of Urban Development	--	--	12.00(100)
31- Planning, Economics and Statistics				
7	3454-02-001-8048-Directorate of Economics and Statistics	2.95 (18.2)	4.01 (24.7)	3.23 (20.6)
8	3454-02-111-1430-Compilation of Vital Statistics	0.16 (9.3)	0.19 (11.3)	2.88 (36.3)
41- Tribal Area Sub- Plan				
9-	2406-01-794-101-0602-3874-Development of Forest Villages	--	10.43 (18.6)	16.77 (24.1)
10	2406-01-796-800-0802-5231-Grant to Minor Forest Produce Federation for Minor Forest Produce Work	--	Nil	3.08 (51.3)
11	2401-796-110-0102-8792-National Agriculture Insurance Scheme	Nil	8.00 (86.8)	9.27 (100)
12	2401-796-800-0702-1580-Macro Management Scheme	1.07 (13.9)	8.96 (49.9)	9.02 (51.9)
13	2210-01-796-110-0102-8798-Upgradation of Hospitals	0.28 (40.7)	2.43 (100)	6.58 (88.8)

14	2210-01-796-110-1202-7099-Rajiv Gandhi Community Health Mission	--	0.77 (4.3)	9.00 (60.0)
15	2210-06-796-101-0702-4245-Malaria	1.32 (10.3)	4.03 (31.4)	4.65 (33.2)
16	2225-02-796-277-0102-7562- Establishment of Excellent Education Centres	2.74 (55.5)	2.92 (45.1)	2.75 (43.0)
17	2225-02-796-800-0102-8849-Lump-Sum provision for Scheduled Tribe Areas Schemes	1.50 (50.0)	18.12 (90.6)	2.54 (47.2)
18	2215-01-796-102-0702-1201-Rural Piped Water Supply Scheme	1.85 (23.1)	0.62 (6.5)	2.49 (22.5)
19	4225-02-796-277-0102-6859-Construction of building for Educational Institutions (NABARD)	--	8.23 (100)	6.93 (100)
20	4225-02-796-277-0102-8799- Construction of Hostel Buildings	--	--	7.29 (37.3)
21	4225-02-796-277-0702-8799-Construction of Hostel Buildings	0.85 (5.0)	18.99 (70.6)	5.07 (50.7)
22	4225-02-796-277-0702-8828 Construction of Ashram/School Buildings	0.91 (5.7)	18.27 (73.4)	2.73 (54.6)
23	4700-45-796-800-0102-9091- Omkareshwar Project	--	--	36.13 (36.8)
24	4700-66-796-800-0102-5091- Lower Goi Project	--	--	10.51 (97.6)
25	4701-12-796-800-0102-4647-Jobat Project (NABARAD)	--	--	2.78 (31.4)
26	4701-46-796-800-0102-8822- Upper Namada Project	--	--	7.80 (97.5)
27	4701-25-796-800-0102-3366- Construction Work of Medium Projects	--	--	12.69 (22.3)
28	4702-796-800-0102-9205-Jalabhishek Yojna	--	--	6.00 (100)
29	4215-01-796-102-0702-9489- Fluorosis Control Programme in the State	1.65 (82.5)	2.03 (50.8)	26.90 (85.6)
30	4515-796-800-1202-5853-D.P.I.P Schemes	39.67 (53.1)	--	19.43 (58.1)
55- Women and Child Development				
31	2235-02-102-0801-5354-Integrated Service Scheme (Externally Aided Schemes)	19.16 (20.2)	23.92 (25.3)	95.69 (99.9)
32	2235-02-102-0801-5355-Tranning to Anganwadi Workers under Integrtated Child Development Programme (Externally Aided Project)	2.45 (34.4)	5.10 (58.7)	8.79 (100)

33	2235-02-103-0801-8687-Balika Samridhi Yojna	6.00 (100)	1.63 (27.2)	5.03 (83.8)
34	2236-02-101-0101-6955-Bal Sanjeevan Abhiyan Yojna	--	--	2.15 (43.0)
35	2236-02-101-0701-9050-Minimum Needs Programmes Special Nutrition Scheme	--	Token savings	92.97 (45.1)
36	2236-02-101-0801-7098-National Supplementary Nutrition Mission	2.95 (100)	2.25 (76.3)	2.06 (69.8)
37	4235-02-102-0701-5360-Construction of Buildings for Anaganwadi Centres (Externally Aided)	8.55 (47.3)	17.16 (95.0)	18.06 (100)
38	4235-02-102-0801-5357-Construction of C.D.P.O. Office cum Godown (Externally Aided)	2.77 (44.1)	6.28 (100)	6.28 (100)
57- Externally Aided Project pertaining to Water Resources Department				
39	4700-21-001-1201-2304-Direction and Administration	--	--	4.88 (37.8)
40	4700-57-800-1201-2344-Construction Works	--	--	2.08 (100)
41	4700-64-001-1201-6825-Service Providing Irrigation and Water Drainage Institutions Water Resources Department	--	--	24.53 (96.3)
42	4700-64-001-1201-6826-Improvement in productivity of Pre-constructed Irrigation Schemes of five Basins-Agriculture Department	--	--	5.25 (94.8)
43	4700-64-001-1201-6827-Improvement in productivity of Pre-constructed Irrigation Schemes of five Basins-Fisheries Department	--	--	5.56 (93.0)
44	4700-64-001-1201-6830-Improvement in productivity of Pre-constructed Irrigation Schemes of five Basins-Animal Husbandry Department	--	--	4.42 (93.8)
45	4700-64-001-1201-6831-Improvement in productivity of Pre-constructed Irrigation Schemes of five Basins-Water Resources Department	--	--	6.72 (80.6)
46	4700-64-001-1201-6833-Project Implementation Co-ordinating Unit-PICU	--	--	3.77 (70.9)
47	4700-64-052-1201-6825-Service Providing Irrigation and Water Drainage Institutions- Water Resources Department	--	--	9.07 (93.8)

48	4700-64-052-1201-6831- Improvement in productivity of Pre-constructed Irrigation Schemes of Five Basins – Water Resources Department	--	--	3.52 (100)
49	4700-64-800-1201-6822- Water Resources Management Institute and Sources-SWARA	--	--	7.16 (93.5)
50	4700-64-800-1201-6824- Water Resources Management Institute and Sources – Swar Tank	--	--	3.98 (99.5)
51	4700-64-800-1201-6833- Project Implementation Co- ordinating Unit- PICU	--	--	2.92 (95.1)
78- Nabard Aided Project Pertaining to Narmada Valley Development				
52	2405-109-0102-3313- Fisheries Extension	1.08 (100)	1.08 (100)	7.23 (100)
	Total-	100.73	168.87	588.59

Appendix 2.15

(Reference: Paragraph 2.7.2(ii), page 47)

Substantial excesses under schemes of selected grants

(Rupees in crore)

Sl. No.	Grant Number and name of scheme	Excess (Percentage)		
		2004-05	2005-06	2006-07
21- Housing and Environment				
1.	2217-01-001-0701-1409-Integrated Development Scheme for Small and Medium Towns	Saving	Nil	4.69 (36.3)
2.	4217-01-051-0101-3763-Residential Buildings	Saving	0.11 (4.6)	2.27 (227)
3.	4217-01-052-0101-1021-Beautification of areas etc.	0.90 (22.0)	0.46 (10.1)	5.82 (582)
41- Tribal Area Sub- Plan				
4	2406-01-796-101-0102-7882- Implementation of Work Plans	--	10.28 (43.2)	15.89 (66.3)
5.	2202-01-796-101-0102-2773- Primary Schools	--	--	1.73 (4.4)
6.	2225-02-796-277-0102-2676-Post Matric Scholarships	--	2.48 (42.0)	3.69 (63.0)
7	2225-02-796-277-0102-8003- Education through Satellite	--	--	1.17 (557.1)
8	4225-02-796-277-0102-8828-Construction of Ashram/School Buildings	--	--	5.63 (46.9)
9	4225-02-796-800-0102-4722- Development of Scheduled Caste/ Scheduled Tribe Colonies	--	--	7.27 (90.9)
10	4701-11-796-800-0102-5223- Man Project (NABARD)	--	--	2.28 (193.2)
11	4702-796-800-0102-3828-Minor Irrigation Scheme	6.15 (35.7)	--	22.50 (135.8)
12	4702-796-800-0102-5189- Construction Work of Minor Irrigation Scheme (NABARD)	Saving	Saving	1.86 (7.2)
13	4215-01-796-102-0702-9- Drilling of Tubewells in villages and hamlets having population less than 250	Saving	Saving	14.84 (76.5)
14	4215-01-796-102-0702-4379-Drinking Water Supply Schemes in Problem Villages	Saving	2.12 (10.3)	3.05 (21.8)
55- Women and Child Development				
15.	2235-02-102-0801-658-Integrated Child Development Service Scheme	Saving	Saving	27.59 (21.3)
16.	2235-02-102-0801-9131-Training to Anganwadi Workers under Integrated Child Development Service Scheme	Saving	Saving	3.30 (*)
57- Externally Aided Project pertaining to Water Resources Department				
17	4700-21-800-1201-2884-Canal and Appurtenant Works	--	--	10.72 (64.6)
Total		7.05	15.45	134.30

* Excess against token provision.

Appendix 2.16

(Reference: Paragraph 2.7.3, page 47)

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

(Rupees in crore)		
Sr. No.	Description of grant and scheme	Amount of unutilized supplementary provision
(1)	(2)	(3)
01- General Administration		
1-	2013-800-9939-Grant-in-aid by Ministers	0.57
2	2070-104-3844-Lok Ayukta	0.30
17- Co-operation		
3	2425-001-0101-123-Superintendence	0.47
4	2425-101-4433-Audit of Co- operatives	0.45
31- Planning, Economics and Statistics		
5	3451-101-3686-State Planning Board	0.27
6	3454-02-201-512-Indian Economic Association	0.28
41- Tribal Area Sub-Plan		
7.	2210-01-796-110-0102-8798-Upgradation of Hospitals	0.75
8	2210-01-796-110-1202-7099-Rajiv Gandhi Community Health Mission	9.00
9	4225-02-796-277-0102-8799- Construction of Hostel Buildings	4.25
10	4702-796-800-0102-9205-Jalabhishek Yojna	6.00
11.	4215-01-796-102-0702-9489-Flourosis Control Programme in the State	25.60
Total-		47.94

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

(Rupees in crore)					
Sr. No.	Description of Grants and Schemes.	Original	Supple-mentary	Expendi-ture	Saving (-)
01- General Administration					
1.	2013-105-9064-Discretionary Grant by Ministers	5.40	5.10	8.89	1.61
2.	2015-101-6757-Election Expenses of Local Bodies	4.91	1.41	5.04	1.28
21- Housing and Environment					
3	2217-01-001-0801-6706-Minor and Medium Urban Infrastructure Development Scheme	--	29.06	13.34	15.72
4	6217-02-800-0101-6706-Grant to M.P. Development Authority for Minor and Medium Urban Infrastructure Development Scheme	--	23.88	17.21	6.67

31- Planning , Economics and Statistics					
5	3454-02-111-1430- Compilation of Vital Statistics	1.73	6.20	5.05	2.88
6	3454-02-800-0801-7866-5 th Economic (Survey) Statistics	--	1.36	1.06	0.30
41- Tribal Area Sub- Plan					
7	2406-01-794-101-0602-3874-Development of Forest Villages	Token	69.56	52.79	16.77
8	2406-01-796-800-0802-5231-Grant to Minor Forest Produce Federation for Minor Forest Produce Work	Token	6.00	2.92	3.08
9	2401-796-109-0102-9186-Field Ponds Scheme	Nil	4.20	1.90	2.30
10	2210-01-796-200-0802-77-Establishment of Units for treatment of blindness	Nil	0.60	0.02	0.58
11	2225-02-796-277-0102-8832-Strengthening of Ashrams/ Hostels	9.57	14.50	21.29	2.78
12	2225-02-796-800-0802-6500-Development of Special Backward Tribes	3.50	1.00	3.61	0.89
13	2203-796-105-0102-9236-Eklavya Polytechnic Institutes	Nil	1.00	0.33	0.67
14	4210-01-796-110-0102-7648-Construction of Building for Hospitals and Dispensaries	1.75	3.29	3.82	1.22
15	4225-02-796-190-0102-5156-Tribal Finance and Development Corporation	1.10	4.45	4.45	1.10
16	4702-796-800-0102-9215- Completion of Incomplete irrigation Schemes	Nil	4.00	2.74	1.26
Total		27.96	175.61	144.46	59.11

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

(Rupees in crore)					
Sr. No.	Description of Grants and Schemes.	Original	Supplementary	Expenditure	Excess (+)
21- Housing and Environment					
	2217-01-001-0701-1409-Integrated Development Scheme for Small and Medium Towns	Token	12.92	17.61	+ 4.69
Total-		Token	12.92	17.61	4.69

Appendix 2.17

(Reference: Paragraph 2.7.4, page 47)

Rush of expenditure under Schemes of selected grants

(Rupees in lakh)

Sr. No.	Grant No.	Particulars of schemes	Total Expenditure	Expenditure in March-07	Percentage of Expenditure in March-07
1	21	2215-02-106-1201-6709-Infrastructure Development Scheme of APCO with assistance of DFID	285.00	285.00	100
2	21	2217-01-001-0801-6706-Minor and Medium Urban Infrastructure Development Scheme	1333.51	1333.51	100
3	41	2225-02-796-190-0802-4675-Self Employment Scheme	582.00	582.00	100
4	41	2225-02-796-277-0802-5232-Grant to Madhya Pradesh Residential School Committee Article 275 (i)	730.00	730.00	100
5	41	4225-02-796-190-0102-5156-Tribal finance and Development Corporation	445.00	445.00	100
6	41	4225-02-794-277-0602-8825-Construction of Ashram/School Buildings	238.12	238.12	100
7	55	2235-02-103-0101-8821-Women Self assistance Group Scheme	8.32	8.32	100
8	55	2235-02-0801-9233-Strengthening Project for Tejaswani Village Women	20.00	20.00	100
9	57	4700-64-052-1201-6827-Improvement in productivity of pre-constructed irrigation schemes of five basins-Fisheries Department	5.80	5.80	100
10	57	4700-64-052-1201-6828-Improvement in productivity of pre-constructed irrigation schemes of five basins-Horticulture Department	3.32	3.32	100
11	57	4700-64-800-1201-6827-Improvement in productivity of pre-constructed irrigation schemes of five basins-Fisheries Department	6.09	6.09	100
Total			3657.16	3657.16	

Appendix 2.18

(Reference: Paragraph 2.7.7, page 48)

(A) Substantial Excess under Schemes of selected grant

(Rupees in crore)

Sl. No.	Grant number and name of Scheme	Saving (percentage)		
		2004-05	2005-06	2006-07
24- Public Works- Roads and Bridges				
1	3054-01-337-134-Maintenance and Repairs- Ordinary Repairs	0.54 (64.3)	Saving	1.83 (36.6)
2	3054-04-337-134- Maintenance and Repairs- Ordinary Repairs	7.21 (7.1)	5.53 (3.9)	22.98 (10.2)
3	3054-04-337-1366-Widening	--	Saving	1.34 (169.6)
4	3054-04-337-4090-Special Repairs	--	Saving	3.48(13.7)
5	3054-03-337-134-Maintenance and Repairs-Ordinary Repairs	6.06 (29.8)	6.71 (28)	Saving
Total				29.63

(B) Substantial Saving under Schemes of selected grant

(Rupees in Crore)

Sl. No.	Grant number and name of scheme	Saving (Percentage)		
		2004-05	2005-06	2006-07
24-Public Works-Roads and Bridges				
6	3054-04-800-7081- Renovation, Upgradation and Bituminisation of Highways/ Main District Roads	--	Excess	8.21 (53.9)
7	3054-80-001-2418-Execution	--	1.40 (8.3)	13.78 (78.8)
8	3054-80-001-3561-Headquarter Establishment	--	1.10 (14.4)	2.37 (28.1)
Total				24.36

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

(Rupees in crore)

Sl. No.	Description of Grants and Schemes.	Original	Supplementary	Expenditure	Excess (+)
2006-07					
12	24-3054-04-337-134- Maintenance and Repairs-Ordinary Repairs	220.36	5.96	249.30	22.98
Total					22.98
2005-06					
13	24-3054-04-337-134- Maintenance and Repairs-Ordinary Repairs	113.00	28.97	147.5	5.53
Total					5.53
2004-05					
14	24-3054-04-337-134- Maintenance and Repairs-Ordinary Repairs	77.00	25.00	109.21	7.21
Total					7.21

Appendix 3.1

(Reference: Paragraph 3.1.6, page 58)

Statement showing cases of mismatch in figures maintained manually and those generated by SFMS

A.1. Incorrect 'Reserve Bank Deposits' figures

(Rupees in lakh)

Treasury	Month	RBD figures as per Manual reports	RBD figures as per Report generated through System	Difference
City Treasury, Indore	May 2007	10590.50	10600.24	9.74
	June 2007	16694.35	16726.62	32.26

A.2. Incorrect 'Reserve Bank Deposits' figures

Treasury	Month	RBD figures as per RBD statement	RBD figures as per Cash Account (Receipt) statement	Difference
District Treasury Indore	April 2006	9542916.00	9553916.00	11000.00
	January 2004	68207145.00	67880705.00	326440.00
District Treasury Jabalpur	March 2007	1418129600.00	1418153714.00	24114.00
	July 2007	244173636.00	253909636.00	9772000.00
City Treasury Jabalpur	March 2007	2317842745.00	2317841095.00	1650.00
	June 2007	670908912.00	671227644.00	318732.00
District Treasury Bhopal	March 2007	4503146302.00	4405420001.00	97726301.00
	August 2007	949514637.00	949509287.00	5350.00
Vindhyachal Treasury Bhopal	January 2007	3828443250.00	3827706375.00	736875.00
	August 2007	2197593493.00	2197612005.00	18512.00
District Treasury Ujjain	May 2007	75544858.00	75544878.00	20.00
District Treasury Sagar	March 2007	684186772.00	2346645232.00	1662458460.00
	April 2007	351009333.00	1335968225.00	984958892.00
	May 2007	265543825.00	284934016.00	19390191.00
	September 2007	266260588.00	266263223.00	2635.00

B. Incorrect figures of Balances of Deposit Accounts

(Figures in Rupees)

Sl. No.	Major Head	Balance as per manual reports as on 31-03-2007	Balance as per system report as on 31-03-2007	Variation
	8443-00-104			
1.	Dy. Registrar, High Court, Indore	1033049.00	1263732.00	230683.00
2.	District and Session Judge, Indore	55877161.00	394021092.00	338143931.00
	8443-00-106			
3	Public Service Commission, Indore	3484.00	5010236.00	5006752.00
	8443-00-123			
4.	Principal Arts and Commerce College, Indore	2622789.00	2597649.00	25142.00
5.	Dean MGM Medical College, Indore	4416728.00	7771377.00	3354649.00
	8443-00-106			
6.	District Small Saving Officer, Indore	12364502.00	18074024.00	5709324.00
	8443-00-106			
7.	SDO Revenue Jail, Mhow, Indore	63216.00	64216.00	1000.00
	8443-00-123			
8.	Principal Government PG College, Mhow, Indore	1399378.00	1647038.00	248660.00
	8443-00-123			
9.	Principal Government Arts College, Bhopal	557524.00	769992.00	212468.00
10.	Principal Government Law college, Bhopal	3889059.00	3896591.00	7532.00

Sl. No.	Major Head	Balance as per manual reports as on 31-03-2007	Balance as per system report as on 31-03-2007	Variation
	8443-00-120			
11.	MP Laghu Udhog Nigam Limited, Bhopal	349291631.00	351291629.00	1999998.00
	8443-00-106			
12.	Director Van Vihar National Park Bhopal	2629190.00	3325723.00	696533.00
	8443-00-123			
13	Principal Government Science College Jabalpur	4748009.00	4975621.00	227612.00
	8448-00-120			
14.	Comptroller JNKV Jabalpur	27288000.00	36411000.00	9123000.00
	8443-00-106			
15.	District Small Saving Officer Bhopal	1414806.00	261799470.00	260384664.00
16.	Land acquisition officer Bhopal	472687929.00	479011668.00	6323739.00
17.	Agriculture Engineer Bhopal	163399.00	215288.00	51889.00
	8443-00-123			
18.	Principal Government Geetanjali Girls College Bhopal	1996617.00	4253875.00	2257258.00
19.	Dean Gandhi Medical College Bhopal	4588584.97	41611271.00	37022686.03
	8443-00-106			
20.	Commissioner DPI Bhopal	568977.00	68017473.00	67448496.00
21.	Fund Manager Ins. Invest Bhopal	174003750.00	345503750.00	171500000.00
	8448-00-120			
22.	Managing Director MP Road Development Corporation Bhopal	264300000.00	164300000.00	100000000.00

C. Incorrect figure of pending Pension Cases

Sl No	Name of the Treasury	Month	No. of cases pending as per manual report	No. of cases pending as per system report	Difference
1	Gwalior	March 2007	29	99	70
		June 2007	46	148	102
2	City Treasury Jabalpur	March 2007	03	00	03
		June 2007	13	04	09
3	District Treasury Bhopal	March 2007	1010	00	1010
		July 2007	1123	00	1123
4	Vindhyaachal Treasury, Bhopal	March 2007	02	12	10
		July 2007	06	13	07
5	District Treasury Ujjain	August 2007	80	23	57
		September 2007	75	45	30
6	District Treasury Sagar	March 2007	03	01	02
		September 2007	13	02	11

Appendix - 3.2

(Reference : Paragraph 3.3.9.3, page 86)

Statement showing number of cases where the job card number was not mentioned on muster rolls

(Amount in Rupees)

Sl. No.	Name of Implementing Agency	No. of Labourers	Period of employment	Amount of wages paid
Barwani				
1.	Janpad Panchayat Pati G.P. Kanda	108	5½	35,993
2.	Janpad Panchayat Takali G.P. Baruphatak	18	108	6,480
Dindori				
1.	Janpad Panchayat Samnapur G.P. Atariya	12	7	5,155
2.	Janpad Panchayat Bajag G.P. Girvarpur & Nikharpur	35	7	13,942
3.	Janpad Panchayat Bajag G.P. Maghiyakhar	2	8	490
4.	Janpad Panchayat Bajag G.P. Miithali & Karonda	51	17	15,285
5.	Water Resources Dindori G.P. Mohti	24	28	7,732
6.	PWD Dindori	57	42	20,396
7.	RES Dindori	139	14	59,713
Dhar				
1.	RES Dhar	1154	97	3,61,467
Jhabua				
1.	Janpad Panchayat Kathiwada G.P. Kabrisel	77	9	42529
2.	Janpad Panchayat Kathiwada G.P. Kareli Maudi	999	Date not mentioned	3,67,632
3.	Janpad Panchayat Rama G.P. Bhimkund (RES)	135	7	59,535
4.	Janpad Panchayat Kathiwada W.R/ Div II	74	10	45,140
5.	RES Jhabua Div II G.P. Jhavlia Karnavad Meghepura Godlia	253	42	2,40,808
Sidhi				
1.	Janpad Panchayat Devsar G.P. Pokhara	97	59½	19075
2.	RES Sidhi Gram Shankarpur	13	28	5436
		3248	489	1306808

Appendix - 3.3

(Reference : Paragraph 3.3.10.1, page 88)

Statement showing delayed payment of wages

Sl No.	Name of the Agency	Period of work	No. of Labourers	Wages paid (Rs.)	Date of Payment
Dindori					
1.	Janpad Panchayat Samnapur	25.05.06 to 01.07.06	542	2,08,083	30.09.06
2.	Janpad Panchayat Bajag	29.05.06 to 08.07.06	35	13,503	17.09.06
3.	J.P.Bajag G.D.Maghikhar	08.5.06 to 13.05.06	195	3,559	11.07.06
Sidhi					
1.	J.P.Devsar	07.2.06 to 17.04.206	840	3,06,326	01.09.06
2.	J.P.Chitrargi G.P.Darbari	22.04.06 to 27.05.06	64	14,358	17.10.06
3.	J.P.Devsar G.P.Jabgarh	09.06.06 to 06.07.06	354	1,48,318	10.11.06
4.	J.P. Devsar jagjahir S.H.G.	01.07.06 to 12.09.06	284	1,19,160	21.11.06
5.	RES Sidhi	25.12.06 to 30.12.06	908	5,14,772	22.02.07
Dindori					
1.	RES Dindori	15.11.06 to 01.02.07	182	46,947	02.03.07
2.	G.P. Dhavadongri	15.01.07 to 21.01.07	973	1,87,196	N.A. available
3.	Janpad Panchayat Dindori G.P.Silhari	29.12.06 to 07.01.07	432	1,39,052	31.05.07
4.	PWD Dindori	02.12.06 to 20.12.06	959	2,23,870	02.03.07
5.	D.FO Dindori	05.02.06 to 11.09.06	174	6,812	31.03.07

Jhabua					
1.	Janpad Panchayat Rama G.P.Gulabpura	11.10.06 to 16.10.06	137	49,096	13.11.06
2.	Janpad Panchayat Rama G.P. Rama	22.05.06 to 10.06.06	613	2,96,733	29.05.06
3.	Zila Panchayat Jhabua RES Div No.I Jhabua	06.06. 06 to 12.06.06	268	2,16,838	07.08.06 to 11.06 /01.07
4.	RES Jhabua	08.06.06 to 13.06.06	1,239	13,33,357	31.12.06
5.	J.P.Rama G.P. Bhutedi, Panderi Dhochaka	02.06.06 to 26.06.06	1,790	6,39,261	29.09.06
6	J.P.Rama G.P. Matasuli (WR)	05.05.06 to 10.05.06	1,541	5,71,934	10.7.06
7	RES Dn NO. II	15.05.06 to 15.07.06	1,486	8,22,699	07.08.06
Dhar					
1.	J.P. Nalchha G.P. Nalchha	10.05.06 to 22.05.06	147	27,124	12.06.06
2.	J.P.Nalchha G.P.Nalchha	03.05.06 to 02.07.06	651	2,79,994	08.08.06
3.	J.P. Nalchha G.P.Bagdi	14.07.06 to 30.07.06	54	1,00,413	15.12.06
			13,868	62,69,405	

Appendix - 3.4

(Reference: Paragraph 3.4.7.2 , page 100)

Statement showing status of Rural Piped Water Supply Schemes

Districts	Number of schemes approved		Cost of the schemes (Rupees in crore)	Status of Schemes as on March 2007				Reasons for non-completion
	Prior to 2002 remained incomplete	During 2002-03 to 2006-07		Schemes completed	In Progress	Not taken-up	Expenditure (Rupees in crore)	
Rajgarh	20	1	2.55	4	17	-	2.91	Cost over run of Rs 45.02 lakh in 12 schemes not approved
Dindori	2	7	1.49	-	9	-	1.08	For want of power connection, incomplete civil works etc.
Jabalpur	29	38	4.31	-	67	-	1.94	Augmentation of existing schemes, non-availability of reliable sources, non-release of funds
Raisen	7	98	14.27	2	80	23	0.43	Augmentation of 7 schemes, non-receipt of public contribution in 40 schemes, less contribution in 58 schemes
Khargone	10	28	6.37	-	7	31	0.14	For want of funds and workable tenders
Shahdol	29	11	7.19	32	8	-	2.29	2schemes of 97-99 were in progress for want of funds
Seoni	53	62	NA	113	2	-	4.87	Revision of cost of 2 schemes, not approved.
Chhindwara	75	32	6.26	-	107	-	3.20	For want of funds
Sagar	23	80	14.28	72	32	-	12.88	For want of funds
Katni	41	21	11.92	37	25	-	4.40	Revision of cost due to augmentation & additional works.
Total	289	378	68.64	260	353	54	37.14	

Appendix-3.5

(Reference : Paragraph 3.5.10.3, page 119)

Statement showing unreconciled disbursement of scholarship amounting to Rs.66.55 crore

(Rupees in lakh)

Sl. No.	Name of district	Distribution of scholarship and duration	Scrolls submitted to AG (A&E) MP, Gwalior	Scrolls due for submission and adjustment
1.	Balaghat	405.93 (2002-07)	192.11	213.82
2.	Bhind	320.12 (2002-07)	141.16	179.01
3.	Bhopal	2488.66 (2002-07)	90.72	2397.94
4.	Chhindwara	1662.52 (2002-07)	861.43	801.09
5.	Satna	187.80 (2006-07)	124.30	63.50
6.	Seoni	781.08 (2004-07)	50.12	730.96
7.	Sidhi	1475.690 (2002-07)	521.25	954.44
8.	Ujjain	740.57 (2005-07)	246.56	494.01
9.	Betul	1124.03 (2002-07)	686.25	437.78
10.	Mandsaur	332.78 (2005-07)	--	332.78
11.	Dewas	90.81 (2002-04 and 2006-07)	40.70	50.11
	Total	9610.04	2,954.60	6,655.44 (Rs.66.55 crore)

Appendix-3.6

(Reference: Paragraph 3.6.4.5, page 131)

Statement showing payment of GIA for inadmissible seeds

(Rupees in lakh)

Sl. No.	Name of district	Name of seed	Period	Quantity in quintal	Cost	Unauthorised payment of GIA
1.	Balaghat	Peas	2002-04	143.22	5.73	3.61
2.	Betul	Peas	2002-03	1.05	4.20	2.10
3.	Damoh	Chilli	2002-07	0.02	0.50	0.20
		Peas	2003-06	161.60	6.13	2.75
4.	Jhabua	Peas	2002-04	90.33	5.63	3.42
		Chilli	2004-05	27.00	2.70	1.35
5.	Mandla	Peas	2002-05	238.10	8.68	4.71
6.	Narsinghpur	Chilli	2004-06	0.02	0.51	0.31
		Peas	2002-06	222.26	7.51	3.75
7.	Sagar	Chilli	2002-06	0.05	0.98	0.58
		Peas	2002-06	133.67	4.94	2.47
8.	Satna	Peas	2002-03	105.00	4.20	2.10
		Chilli	2004-07	0.09	2.61	1.50
9.	Ujjain	Chilli	2003-07	12.34	3.09	1.86
		Peas	2002-03	36.75	1.47	0.74
	Total	--	--	1,171.50	58.88	31.45

Appendix-4.1

(Reference : Paragraph 4.2.7, page 144)

Statement showing calculation of extra cost

PIU	Name of Road Package No.	Bill paid to contractor and tender percentage	Projected traffic volume CVPD at end of 10 year	Cost of MPM and MSS (Rs.66.25 + 53.90) Rs.120.15		Cost of WBM Gr.-III (rate per cu m) @ 489.50		Cost of OGPC and seal coat (Rs.48.40 + 16.28 - 64.68)	Total OGPC + Seal coat + Gr.-III (Col. 8+10) in Rs.		Net extra cost (Col. 6-11) in Rs.	Total extra cost with tender percentage
				5	6	7	8		9	10		
1	2	3	4	5	6	7	8	9	10	11	12	13
Biaora	Kulikheda-Khilchipur 3009	Final bill (3/2005) 16.16% below	50.70	606774	7289997	4550.56@	2227499	60674.13	3924403	6151902	1138095	9544179
	Bamaongaon-Kulikheda 3009	Final bill (3/2005) 16.16% below	57.58									
Mandsaur	Tal to Kojya 2703	16 th Run. bill (12/2005) 9.7% below	103	69960	8405694	5247.00@	2568407	69960.00	4525013	7093420	1312274	1113465
Dewas	Indore-Nemawar 1005	20 th & final bill (11/2005) 9.7% below	48	59486.892	71477350	4462@	2184149	59486.892	3847612	6031761	115589	1007377
		Total		196121.022	22843041	14259.56	6980055	190121.022	12297028	19277083	3565958	3075021

Appendix - 4.2

(Reference: Paragraph 4.3.2, page 151)

Statement showing amount recoverable for non-plantation of trees.

(Based on Interest @ 13 per cent per annum, Total length 58 km, Number of trees required-25 per year per km)

(in Rupees)

Description	Recoverable amount in Rs.							Total
	Year I 07/2000 to 06/ 2001	Year II 07/2001 to 06/ 2002	Year III 07/2002 to 06/ 2003	Year IV 07/2003 to 06/ 2004	Year V 07/2004 to 06/ 2005	Year VI 07/2005 to 06/ 2006	Year VII (7 months) 07/2006 to 01/ 2007	
Cost of plantation required @ Rs.251 per plant as per norms of Municipal Corp. Indore. (58 km X 25 X @251)	363950	363950	363950	363950	363950	363950	212304 (363950X7/12)	2396004
Cumulative total for the year	363950	727900	1091850	1455800	1819750	2183700	2396004	2396004
Interest chargeable @ 13 percent per annum (as per interest on loan of contractor)	47314	94627	141941	189254	236567	283881	181697	1175281
Total recoverable amount Rs.								3571285

Total collection for February 2007 = Rs.34,37,745

Average collection per day for February 2007 = Rs. 1,22,777

Required reduction in days of toll collection is 3571285/ 122777 = 29 days

Appendix - 4.3

(Reference: Paragraph 4.5.7, page 161)

Statement showing outstanding Inspection Reports and paragraphs in respect of selected departments as on 30th September 2007

Sl. No.	Name of Department	No. of Inspection Reports	No. of paragraphs
1	Revenue	85	177
2	General Administration	202	636
3	Social Justice	421	962
4	Agriculture	396	1052
5	School Education	730	1715
6	Animal Husbandry	226	631
7	Horticulture	190	557
8	Mahila Evam Bal Vikas	268	717
9	Law and Legislative Affairs	122	308
10	Public Health and Family Welfare	354	1420
11	Panchayat and Rural Development	89	299
12	Forest	837	2126
13	Water Resources	945	4293
14	Public Works	746	4933
15	Public Health Engineering	416	1819
16	Narmada Valley Development		
	(i) Irrigation	298	1001
	(ii) Building /roads	49	159
	(iii) PHE	04	06
17	Housing and Environment (Capital Project Construction units)	40	224
18	Bhopal Gas Rahat (Works units)	10	54
19	Panchayat & Rural Department (MPRRDA)	91	512
	Total	6519	23601

Appendix - 4.4*(Reference: Paragraph 4.5.7, page 161)***Statement showing year wise position of outstanding IRs and paragraphs in respect of departments at Sl.No. 1 to 11 of Appendix 4.3 as on 30 September 2007**

Year	No. of Inspection Reports	No. of paragraphs
Up to 2000-01	1160	2256
2001-02	250	578
2002-03	222	507
2003-04	201	478
2004-05	391	909
2005-06	281	885
2006-07	578	2861
Total	3083	8474

Appendix - 4.5

(Reference : Paragraph 4.5.7, page 161)

Statement showing irregularities of some of the departments for the year 2006-07

(Rupees in lakh)

Sl. No.	Type of irregularities	Name of Departments									
		Social Justice		Public Health and Family Welfare		Panchayat and Rural Development		General Administration		Total	
		Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount
1.	Embezzlement/fraud/mis-appropriation/theft and losses	10	2427.29	37	440.07	7	202.01	10	267.86	64	3337.23
2	Over/excess payment	79	2939	45	304.12	2	362.12	3	144.74	129	3749.98
3	Contractual Irregularities	--	--	05	146.11	1	8.16	--	--	6	154.27
4	Infructuous/ wasteful/ unfruitful expenditure	16	69224	48	1465.01	10	767.09	4	45.00	78	71501.10
5	Regulatory issue	30	1803	157	6707.07	12	843.17	125	3336.86	324	12690.10
6	Others	52	12956	302	9777.24	92	5502.03	80	6170.43	526	34405.70
	Total	187	89349.29	594	18839.62	124	7684.58	222	9964.89	1127	125838.38