

## Appendix I

(Reference: paragraph 1.1, page 1)

### Definitions of terms used in Chapter I

#### Part A : Government Accounts

**I. Structure :** 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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This Part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

#### Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs.40 crore.

#### Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

#### II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the government accounts. The Appropriation Accounts present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

**Appendix I (continued)**

**Part B. List of indices/ratios and basis for their calculation**

<i>Indices/ratios</i>		<i>Basis for calculation</i>
<i>Sustainability</i>		
-Balance from the current revenues (BCR)		Revenue Receipts minus all Plan grants (under Major Head 1601- 02,03,04 )and Non-Plan revenue expenditure and MH 2048- Appropriation for reduction or avoidance of debt Fiscal Deficit minus Interest Payment.
-Primary Deficit	Capital Outlay	<u>Interest payments-Interest receipts</u> Total revenue receipts-Interest receipts
-Interest Ratio	Capital Outlay	Capital expenditure as per Statement No.2 of the Finance Accounts
Capital Outlay Vs Capital receipts	Capital receipts	Internal Loans (net of ways and means advances) + Net receipts from small savings, PF etc. + Repayments received of loans advanced by the State Government – Loans advanced by the State Government.
		Exhibit V
-Total tax receipts Vs GSDP		<b>Exhibit V</b>
-State tax receipts Vs GSDP		
<i>Flexibility</i>		As above
-Balance from current revenues		
-Capital repayments Vs Capital borrowings	Capital Repayments	Disbursements under Major Heads 6003 and 6004 minus repayments on account of Ways and Means Advances/Overdraft under both the major heads
	Capital Borrowings	Addition under Major Heads 6003 & 6004 minus addition on account of Ways & Means Advances/Overdraft under both the major heads
	State Tax Receipts	Exhibit V
	State Tax Receipts	Statement No.1 of Finance Accounts
-Total Tax Receipts Vs GSDP	Total Tax Receipts	
	Total Tax Receipts	Borrowings and other obligations at the end of the year (Statement No.4 of the Finance Accounts) Exhibit V
-Debt Vs GSDP	<b>Debt</b>	
<i>Vulnerability</i>		
-Revenue Deficit		Revenue expenditure minus Revenue receipts.
-Fiscal Deficit		Total expenditure minus revenue receipts and non-debt public receipts. Paragraph No 1.9.6 of the Audit Report
		Fiscal Deficit minus interest payments
-Primary Deficit Vs Fiscal Deficit	Primary Deficit	Exhibit IV
	Outstanding guarantees	
Total outstanding guarantees including letters of comfort Vs Total revenue receipts of the Government	Revenue Receipts	Exhibit II
	Revenue Receipts	Exhibit I
Assets Vs Liabilities	Assets and Liabilities	

**Appendix IA**  
(Reference: paragraph 1.1, page 1)

**Statement showing apportionment of assets and liabilities of the erstwhile composite State of Madhya Pradesh as of 31 March 2002 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		
(1)	(2)	(3)	(4)	(5)	(6)
<b>I- Liabilities-</b>					
1. Internal Debt	7628.95	5766.01 <sup>(a)</sup>	1862.94 <sup>(a)</sup>	--	4 and 17
2. Loans and Advances from Central Government	10606.50	7783.25 <sup>(a)</sup>	2823.25 <sup>(a)</sup>	--	4 and 17
3. Contingency Fund	26.61	26.61	--	--	16
4. Small savings, provident funds, etc.	7371.51	4840.27 <sup>(b)</sup>	974.52 <sup>(b)</sup>	1556.72 <sup>(b)</sup>	4, 16 and 17
5. Deposits	1872.19	1325.09	288.60	258.50 <sup>(b)</sup>	4 and 16
6. Reserve Funds	657.94 <sup>(c)</sup>	45.49	11.55	102.46 <sup>(d)</sup>	4 and 16
7. Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.19 <sup>(e)</sup>	16
<b>II- Assets-</b>					
1. Gross Capital Outlay	15760.57	4941.77	1484.59	9334.21 <sup>(e)</sup>	2 and 13
2. Loans and Advances	2883.18	555.95	135.91	2191.32 <sup>(f)</sup>	5 and 18
3. Advances	13.88	12.25	1.63	--	16
4. Remittance balance	665.60	512.72	152.88	--	16
5. Cash balance	-29.75	22.29	-52.04	--	7
<b>III- Contingent Liabilities-</b>					
Guarantees	9709.60	--	--	9657.38 <sup>(g)</sup>	6

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

- (a) Apportioned vide Government of India, Ministry of Finance, Department of Economic Affairs (Budget Division) order F. No. 9(2)B(S)/2002 dated 25 June 2002; includes Ways and Means Advances and Overdraft apportioned by Reserve Bank of India.
- (b) To be reviewed after receipt of details of final allocation of employees to the two successor States.
- (c) Dropped Rs.498.44 crore out of total of Rs.657.94 crore, in terms of second proviso to Section 42(1) of MP Re-organisation Act, 2000.
- (d) Retained in MP pending decision of GOI.
- (e) Retained in MP for want of details.
- (f) Retained in MP due to non-receipt of decisions/details from successor States.
- (g) Differs from the figures in column (2) by Rs.52.22 crore due to cancellation of guarantees to that extent during 2001-02.

**Appendix II**

*(Reference: paragraph 2.3.4, page 32)*

**Cases where supplementary provision proved unnecessary**

*(Rupees in crore)*

Sl. No.	Number and description of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Saving
(1)	(2)	(3)	(4)	(5)	(6)
	<b>A- Revenue- Voted</b>				
1.	01- General Administration	70.05	7.02	60.47	16.60
2.	02 - Other expenditure pertaining to General Administration Department	10.01	0.91	9.35	1.57
3.	03- Police	928.39	0.64	794.29	134.74
4.	04 - Other expenditure pertaining to Home Department	7.59	0.06	5.06	2.59
5.	05- Jail	62.07	0.83	54.61	8.29
6.	06- Expenditure pertaining to Finance Department	1768.43	3.23	1040.21	731.45
7..	08- Land Revenue and District Administration	303.37	4.75	255.10	53.02
8.	10- Forest	428.18	37.29	408.42	57.05
9.	11- Expenditure pertaining to Commerce and Industry Department	27.98	5.78	24.60	9.16
10.	13- Agriculture	277.51	18.00	233.43	62.08
11.	14 - Expenditure pertaining to Animal Husbandry Department	149.98	0.74	120.30	30.42
12.	15- Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	130.47	13.78	101.99	42.26
13.	16- Fisheries	11.50	0.22	9.31	2.41
14.	17- Co-operation	37.06	0.68	29.92	7.82
15.	18- Labour	41.01	2.41	30.69	12.73
16.	19- Public Health and Family Welfare	527.67	23.35	433.54	117.48
17.	20 - Public Health Engineering	438.11	0.26	369.82	68.55
18.	22 - Urban Administration and Development - Urban Bodies	2.63	0.02	2.01	0.64
19.	25 - Expenditure pertaining to Mineral Resources Department	7.74	0.23	6.15	1.82
20.	26 - Expenditure pertaining to Culture Department	15.40	2.29	13.73	3.96
21.	28 - State Legislature	17.81	1.99	15.14	4.66
22.	29 - Administration of Justice and Elections	111.28	0.53	83.57	28.24
23.	31- Expenditure pertaining to Planning, Economics and Statistics Department	24.48	0.24	14.31	10.41
24.	32- Expenditure pertaining to Public Relations Department	34.22	3.30	24.43	13.09
25.	34- Social Welfare	23.42	0.15	18.48	5.09
26.	36- Transport	16.85	7.25	14.50	9.60
27.	39 - Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	157.52	26.41	141.21	42.72
28.	41- Tribal Areas Sub Plan	353.38	8.56	257.63	104.31
29.	43- Sports and Youth Welfare	5.16	1.09	2.65	3.60
30.	44 - Higher Education	280.34	22.08	257.55	44.87

*(Rupees in crore)*

(1)	(2)	(3)	(4)	(5)	(6)
31.	47- Technical Education and Man Power Planning Department	150.02	0.02	105.49	44.55
32.	50- Expenditure pertaining to 20 Point implementation Department	3.00	0.17	2.49	0.68
33.	55 - Expenditure pertaining to Women and Child Welfare	209.24	33.17	166.03	76.38
34.	56- Rural Industries	20.19	1.72	17.20	4.71
35.	58 - Expenditure on relief on account of Natural Calamities and Scarcity	202.17	49.23	157.15	94.25
36.	61- Externally Aided Projects pertaining to Public Health and Family Welfare	5.67	1.71	2.77	4.61
37.	63- Expenditure pertaining to Minority Welfare Department	2.45	0.25	1.52	1.18
38.	64- Special Component Plan for Scheduled Castes	249.01	12.94	176.44	85.51
39.	65 - Aviation Department	5.12	0.77	4.96	0.93
40.	67- Public Works-Buildings	207.60	0.35	206.61	1.34
41.	69 - Expenditure pertaining to Urban Administration and Development Department - Urban Welfare	12.26	0.62	8.92	3.96
42.	70 - Special Problems recommended by the Eleventh Finance Commission - Tourism	9.00	9.00	9.00	9.00
43.	77 - Special Problems under recommendation of the Eleventh Finance Commission - Sports and Youth Welfare	1.00	1.00	Nil	2.00
44.	79- Expenditure pertaining to Medical Education Department	159.58	3.64	135.42	27.80
45.	81- Financial Assistance to Urban Bodies	638.46	17.74	455.35	200.85
46.	82- Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub Plan	204.04	13.85	172.37	45.52
47.	84 - Upgradation of Standards of Administration under recommendation of the Eleventh Finance Commission - Revenue	8.23	8.22	2.10	14.35
48.	85 - Upgradation of Standards of Administration under recommendation of the Eleventh Finance Commission - Police	3.05	3.05	3.05	3.05
49.	86- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Jail	1.18	1.18	0.25	2.11
50.	88- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Administration of Justice	4.76	4.76	Nil	9.52
51.	90- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Public Health and Family Welfare	6.60	6.60	6.60	6.60
52.	91- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- School Education	14.03	14.03	14.03	14.03
53.	92- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Culture	3.48	3.48	3.48	3.48
54.	95- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Panchayat and Rural Development	Nil	101.09	Nil	101.09
	<b>Total (A)</b>	<b>8389.75</b>	<b>482.68</b>	<b>6483.70</b>	<b>2388.73</b>
	<b>B- Revenue- Charged</b>				
1.	01- General Administration	6.28	0.01	4.41	1.88
2.	08 - Land Revenue and District Administration	0.46	0.84	0.27	1.03
3.	19 - Public Health and Family Welfare	0.26	0.17	Nil	0.43
4.	58 - Expenditure on Relief on account of Natural Calamities and Scarcity	0.37	0.13	Nil	0.50
5.	81 - Financial Assistance to Urban Bodies	10.03	5.23	10.03	5.23
	<b>Total (B)</b>	<b>17.40</b>	<b>6.38</b>	<b>14.71</b>	<b>9.07</b>

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)
	<b>C- Capital- Voted</b>				
1.	03 - Police	8.89	0.24	6.09	3.04
2.	06 - Expenditure pertaining to Finance Department	20.08	0.04	7.62	12.50
3.	08- Land Revenue and District Administration	7.55	0.32	2.11	5.76
4.	10 - Forest	1.59	0.76	1.22	1.13
5.	13 - Agriculture	1.40	1.15	0.55	2.00
6.	17 - Co-operation	24.80	53.54	11.76	66.58
7.	23- Water Resources Department	198.44	56.67	193.84	61.27
8.	24- Public Works-Roads and Bridges	250.44	91.84	164.08	178.20
9.	32 - Expenditure pertaining to Public Relations Department	Nil	0.64	Nil	0.64
10.	36 - Transport	Nil	0.35	Nil	0.35
11.	37 - Tourism	8.50	0.41	2.84	6.07
12.	39- Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	23.67	1.55	19.18	6.04
13.	42 - Public Works relating to Tribal Areas Sub- Plan - Roads and Bridges	64.74	4.36	43.88	25.22
14.	45- Minor Irrigation-Works	50.78	0.83	21.61	30.00
15.	55 - Expenditure pertaining to Women and Child Welfare	0.49	0.21	Nil	0.70
16.	56- Rural Industries	0.59	0.05	0.39	0.25
17.	62 - Externally Aided Projects, pertaining to Medical Education	3.00	2.00	2.67	2.33
18.	64- Special Component Plan for Scheduled Castes	144.65	8.72	66.37	87.00
19.	67- Public Works-Buildings	61.96	6.71	33.37	35.30
20.	68- Public Works Relating to Tribal Areas Sub Plan - Buildings	7.11	0.11	2.99	4.23
21.	72 - Expenditure pertaining to Gas Tragedy Relief works	1.02	0.09	0.60	0.51
22.	80 - Financial Assistance to Three Tier Panchayati Raj Institutions	2.57	0.20	1.39	1.38
	<b>Total (C)</b>	<b>882.27</b>	<b>230.79</b>	<b>582.56</b>	<b>530.50</b>
	<b>Grand Total (A+B+C)</b>	<b>9289.42</b>	<b>719.85</b>	<b>7080.97</b>	<b>2928.30</b>

## Appendix III

(Reference: paragraph 2.3.5, page 32 )

## Cases where supplementary provision obtained proved excessive

(Rupees in crore)

Sl. No.	Number and description of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Saving
(1)	(2)	(3)	(4)	(5)	(6)
	<b>A- Revenue- Voted</b>				
1.	07-Expenditure pertaining to Commercial Tax Department	145.61	55.63	155.43	45.81
2.	12-Expenditure pertaining to Energy Department	336.39	1690.91	2013.29	14.01
3.	27- School Education	1267.26	494.65	1584.43	177.48
4.	54- Expenditure pertaining to Agricultural Research and Education	36.12	6.00	37.60	4.52
5.	66-Welfare of Backward Classes	40.23	5.38	40.40	5.21
6.	74-Externally Aided Projects pertaining to Finance Department	150.00	100.00	166.32	83.68
7.	80-Financial Assistance to Three Tier Panchayati Raj Institutions	522.75	212.79	615.33	120.21
8.	89-Upgradation of standard of Administration under recommendation of 11th Finance Commission- Finance Department	1.77	14.15	7.97	7.95
	<b>Total (A)</b>	<b>2500.13</b>	<b>2579.51</b>	<b>4620.77</b>	<b>458.87</b>
	<b>B-Revenue- Charged</b>				
1.	10-Forest	8.22	15.00	21.15	2.07
	<b>Total (B)</b>	<b>8.22</b>	<b>15.00</b>	<b>21.15</b>	<b>2.07</b>
	<b>C-Capital- Voted</b>				
1.	01- General Administration	0.15	13.24	7.24	6.15
2.	11-Expenditure pertaining to Commerce and Industry Department	11.43	9.46	14.43	6.46
3.	14-Expenditure pertaining to Animal Husbandary Department	5.85	1.88	6.95	0.78
4.	16-Fisheries	0.09	0.16	0.10	0.15
5.	19-Public Health and Family Welfare	NIL	13.30	0.27	13.03
6.	20-Public Health Engineering	9.21	90.55	33.78	65.98
7.	21- Expenditure pertaining to Housing and Environment Department	13.31	27.97	26.44	14.84
8.	30-Expenditure pertaining to Panchayat and Rural Development Department	0.17	266.31	13.71	252.77
9.	34- Social Welfare	0.07	0.17	0.08	0.16
10.	41- Tribal Areas Sub Plan	163.23	42.20	164.14	41.29
11.	44-Higher Education	NIL	2.00	0.50	1.50
12.	48-Narmada Valley Development	356.32	170.00	361.92	164.40
13..	57- Externally Aided Projects pertaining to Water Resources Department	108.60	38.00	114.66	31.94
14.	59-Externally Aided Project pertaining to Rural Development Department	NIL	76.00	17.02	58.98
15.	60- Expenditure pertaining to District Plan Schemes	31.20	49.48	68.07	12.61
16.	65- Aviation Department	NIL	7.25	7.00	0.25
17.	73-Externally Aided Project pertaining to Housing and Environment Department	NIL	93.00	16.74	76.26

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)
18.	75- NABARD Aided Project pertaining to Water Resources Department	44.04	45.00	65.40	23.64
19.	76-Externally Aided Projects pertaining to Public Works Department	6.34	5.98	10.25	2.07
20.	81- Financial Assistance to Urban Bodies	3.09	334.27	313.54	23.82
21.	84- Upgradation of Standard of Administration under recommendation of 11th Finance Commission- Revenue	NIL	12.60	0.16	12.44
22.	86- Upgradation of Standard of Administration under recommendation of 11th Finance Commission-Jail	NIL	2.12	0.35	1.77
23.	94-Expenditure pertaining to Sinhastha Mela-2004	NIL	5.85	1.25	4.60
	<b>Total (C)</b>	<b>753.10</b>	<b>1306.79</b>	<b>1244.00</b>	<b>815.89</b>
	<b>D-Capital- Charged</b>				
1.	-Public Debt	3014.43	4010.55	6736.09	288.89
	<b>Total (D)</b>	<b>3014.43</b>	<b>4010.55</b>	<b>6736.09</b>	<b>288.89</b>
	<b>Grand Total (A+B+C+D)</b>	<b>6275.88</b>	<b>7911.85</b>	<b>12622.01</b>	<b>1565.72</b>

Additional requirement: Rs.12622.01 crore- Rs.6275.88 crore= Rs.6346.13 crore



## Appendix IV

(Reference: paragraph 2.3.6, page 32)

**Cases where expenditure fell short by more than rupees one crore and also by more than 10 per cent of the total provision**

<i>(Rupees in crore)</i>		
Sl. No.	Number and description of grant/appropriation	Amount of saving (percentage of provision)
(1)	(2)	(3)
<b>A</b>	<b>Revenue- Voted</b>	
1	01- General Administration	16.60 (21.5)
2	02- Other expenditure pertaining to General Administration Department	1.57 (14.4)
3	03- Police	134.74 (14.5)
4	04- Other expenditure pertaining to Home Department	2.59 (33.9)
5	05- Jails	8.29 (13.2)
6	06- Expenditure pertaining to Finance Department	731.45 (41.3)
7.	07- Expenditure pertaining to Commercial Tax Department	45.81 (22.8)
8	08- Land Revenue and District Administration	53.02 (17.2)
9	09- Expenditure pertaining to Revenue Department	5.64 (23.7)
10	10- Forest	57.05 (12.3)
11	11- Expenditure pertaining to Commerce and Industry Department	9.16 (27.1)
12	13- Agriculture	62.08 (21)
13	14- Expenditure pertaining to Animal Husbandry Department	30.42 (20.2)
14	15- Financial Assistance to Three Tier Panchayati Raj Institutions under special component plan for scheduled castes	42.26 (29.3)
15	16- Fisheries	2.41 (20.6)
16	17- Co-operation	7.82 (20.7)
17	18- Labour	12.73 (29.3)
18	19- Public Health and Family Welfare	117.48 (21.3)
19	20- Public Health Engineering	68.55 (15.6)
20	21- Expenditure pertaining to Housing and Environment Department	10.25 (41.5)
21.	23- Water Resources Department	28.38 (10.9)
22	24- Public Works-Roads and Bridges	34.02 (12.3)

(Rupees in crore)

(1)	(2)	(3)
23	25- Expenditure pertaining to Mineral Resources Department	1.82 (22.8)
24	26- Expenditure pertaining to Culture Department	3.96 (22.4)
25	27- School Education	177.48 (10.1)
26	28- State Legislature	4.66 (23.5)
27	29- Administration of Justice and Elections	28.24 (25.3)
28	30- Expenditure pertaining to Panchayat and Rural Development Department	262.69 (70.5)
29	31- Expenditure pertaining to Planning, Economics and Statistics Department	10.41 (42.1)
30	32- Expenditure pertaining to Public Relations Department	13.09 (34.9)
31	33- Tribal Welfare	95.38 (20.2)
32	34- Social Welfare	5.09 (21.6)
33	36- Transport	9.60 (39.8)
34	37- Tourism	1.79 (38.1)
35	39- Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	42.73 (23.2)
36	40- Expenditure pertaining to Command Area Development Department	3.90 (45.3)
37	41- Tribal Areas Sub Plan	104.31 (28.8)
38	43- Sports and Youth Welfare	3.60 (57.6)
39	44- Higher Education	44.87 (14.8)
40	45- Minor Irrigation-Works	9.05 (21.8)
41	47- Technical Education and Man Power Planning Department	44.55 (29.7)
42	48- Narmada Valley Development	8.17 (90.8)
43	49- Scheduled Castes Welfare	7.94 (19.1)
44	51- Religious Trusts and Endowments	2.13 (40.7)
45	52- Externally Aided Projects pertaining to Agriculture Department	1.86 (32.5)
46	53- Financial Assistance to Urban bodies under special component plan for scheduled castes	5.46 (88.6)
47	54- Expenditure pertaining to Agricultural Research and Education	4.52 (10.7)
48	55- Expenditure pertaining to Women and Child Welfare	76.38 (31.5)
49	56- Rural Industries	4.71 (21.5)
50	58- Expenditure on relief on account of Natural Calamities and Scarcity	94.25 (37.5)

(Rupees in crore)

(1)	(2)	(3)
51	59- Externally Aided Projects pertaining to Rural Development Department	76.00 (100)
52	61- Externally Aided Projects pertaining to Public Health and Family Welfare	4.61 (62.5)
53	63- Expenditure pertaining to Minority Welfare Department	1.18 (43.7)
54	64- Special component Plan for Scheduled Castes	85.51 (32.6)
55	66- Welfare of Backward Classes	5.21 (11.4)
56.	69- Urban Administration and Development Department-Urban Welfare	3.96 (30.7)
57.	70- Special problems under recommendations of the Eleventh Finance Commission - Tourism	9.00 (50)
58	72- Expenditure pertaining to Gas Tragedy Relief Works	13.05 (40)
59	73- Externally Aided Projects pertaining to Housing and Environment Department	40.15 (79.2)
60	74- Externally Aided Projects pertaining to Finance Department	83.68 (33.5)
61	77- Special Problems under recommendations of the Eleventh Finance Commission - Sports and Youth Welfare	2.00 (100)
62	79- Expenditure pertaining to Medical Education Department	27.80 (17)
63.	80- Financial Assistance to Three Tier Panchayati Raj Institutions	120.21 (16.3)
64	81- Financial Assistance to Urban Bodies	200.85 (30.6)
65	82- Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Areas Sub Plan	45.52 (20.9)
66	83- Financial Assistance to Urban Bodies under Tribal Areas Sub Plan	7.33 (98.8)
67	84- Upgradation of Standards of Administration under recommendation of 11th Finance Commission-Revenue	14.35 (87.2)
68	85- Upgradation of Standards of Administration under recommendation of 11th Finance Commission-Police	3.05 (50)
69	86- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Jail	2.11 (89)
70	87- Upgradation of Standards of Administration under recommendation of 11th Finance Commission--Urban Administration and Development	4.13 (100)
71	88- Upgradation of Standards of Administration under recommendation of 11th Finance Commission--Administration of Justice	9.52 (100)
72	89- Upgradation of Standards of Administration under recommendation of 11th Finance Commission-Finance Department	7.95 (50)
73	90- Upgradation of Standards of Administration under recommendation of 11th Finance Commission--Public Health and Family Welfare	6.60 (50)
74	91- Upgradation of Standards of Administration under recommendation of 11th Finance Commission-School Education	14.03 (50)
75	92- Upgradation of Standards of Administration under recommendation of 11th Finance Commission-Culture	3.48 (50.1)
76	95- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Panchayat and Rural Development	101.09 (100)

(Rupees in crore)

(1)	(2)	(3)
<b>B</b>	<b>Revenue- charged</b>	
77.	01-General Administration	1.88 (29.9)
78.	08- Land Revenue and District Administration	1.03 (79.2)
79	24- Public Works - Roads and Bridges	2.18 (62.3)
80.	29- Administration of Justice and Elections	1.58 (11.3)
81	81- Financial Assistance to Urban Bodies	5.23 (34.3)
<b>C.</b>	<b>Capital- Voted</b>	
82.	01- General Administration	6.15 (45.9)
83	03- Police	3.04 (33.3)
84	06- Expenditure pertaining to Finance Department	12.50 (62.1)
85	08- Land Revenue and District Administration	5.76 (73.2)
86	10- Forest	1.13 (48.1)
87	11- Expenditure pertaining to Commerce and Industry Department	6.46 (30.9)
88.	13- Agriculture	2.01 (78.5)
89	17- Co-operation	66.58 (85)
90	19- Public Health and Family Welfare	13.04 (98)
91	20- Public Health Engineering	65.98 (66.1)
92	21- Expenditure pertaining to Housing and Environment Department	14.84 (35.9)
93	23- Water Resources Department	61.27 (24)
94	24- Public Works-Roads and Bridges	178.20 (52.1)
95	30- Expenditure pertaining to Panchayat and Rural Development Department	252.78 (94.9)
96	37- Tourism	6.07 (68.1)
97	39- Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department.	6.04 (23.9)
98	40- Expenditure pertaining to Command Area Development Department	3.11 (50.9)
99	41- Tribal Areas Sub-plan	41.29 (20.1)
100	42- Public Works relating to Tribal Areas Sub-plan-Roads and Bridges	25.22 (36.5)
101	44- Higher Education	1.50 (75)
102	45- Minor Irrigation-Works	30.00 (58.1)
103	48- Narmada Valley Development-	164.40 (31.2)
104	57- Externally Aided Project pertaining to Water Resources Department.	31.94 (21.8)

(Rupees in crore)

(1)	(2)	(3)
105	58- Expenditure on relief on account of Natural Calamities and Scarcity	3.86 (83.5)
106	59- Externally Aided Projects pertaining to Rural Development Department	58.98 (77.6)
107	60- Expenditure pertaining to District Plan Schemes	12.61 (15.6)
108	62- Externally Aided Projects pertaining to Medical Education Department	2.33 (46.6)
109	64- Special Component Plan for Scheduled Castes	87.00 (56.7)
110	66- Welfare of Backward Classes	1.54 (100)
111	67- Public Works-Buildings	35.30 (51.4)
112	68- Public Works relating to Tribal Areas Sub-plan -Buildings	4.23 (58.6)
113	73- Externally Aided Projects pertaining to Housing and Environment Department	76.26 (82)
114	75- NABARD Aided Projects pertaining to Water Resources Department	23.64 (26.5)
115	76-Externally Aided Projects pertaining to Public Works Department	2.07 (16.8)
116	80- Financial Assistance to Three Tier Panchayati Raj Institutions	1.38 (49.8)
117	84 Upgradation of Standard of Administration under recommendation of 11th Finance Commission-Revenue	12.44 (98.7)
118	86- Upgradation of Standard of Administration under recommendation of 11th Finance Commission-Jail	1.77 (83.4)
119	88- Upgradation of Standard of Administration under recommendation of 11th Finance Commission-Administration of Justice	1.31 (74.4)
120	94- Expenditure pertaining to Simhastha Mela 2004	4.60 (78.6)

**Appendix V**

(Reference : paragraph 2.3.7, page 33)

**Cases where entire budget provision under Central schemes remained unutilised**

(Rupees in crore)

Sl. No.	Description of grant	Head of account	Budget provision not utilised
(1)	(2)	(3)	(4)
<b>A.</b>	<b>Centrally Sponsored Schemes</b>		
1.	11-Expenditure pertaining to Commerce and Industry Department	2852-80-800-0701-7604-Establishment of Export Promotion Industrial Park in Pithampur, District-Dhar	1.00
2	11-Expenditure pertaining to Commerce and Industry Department	2852-80-800-0701-8850-Establishment of Gold Jewellery Park in Indore	1.00
3	21-Expenditure pertaining to Housing and Environment Department	2217-05-191-0701-1409-Integrated Development Scheme of small, and Medium Towns	3.04
4	21-Expenditure pertaining to Housing and Environment Department	4217-05-191-0701-1409 Integrated Development Scheme of small and Medium towns	6.01
5	27-School Education	2202-01-101-0701-5307-Colour television in primary schools for basic minimum services	1.33
6	37-Tourism	5452-01-101-0701-7630 Central share in centrally sponsored schemes	5.00
7	41-Tribal Areas sub-plan (20-School Education Department)	2202-01-796-101-0702-5215-Grant in Aid to Rajiv Gandhi Mission for Education Guarantee scheme	7.00
8	64-Special Component Plan for Scheduled Castes (21-Law and Legislative affairs Department)	2225-01-789-800-0703-5171-Establishment of special Courts.	4.24
9	64-Special Component Plan for Scheduled Castes (02-Home Department)	4059-60-789-800-0703-5172-Establishment of New Police Stations	1.14
10	64-Special Component Plan for Scheduled Castes (25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department)	6225-01-789-800-0703-7602 Sanitary Mart scheme for Sanitary workers	1.50
11	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2501-01-800-0701-8686- Special Abhinav Yojna	1.55
12	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Areas Sub-plan	2501-03-796-800-0702-9467 Integrated Waste land Development Programme	2.06
	<b>Total - A</b>		<b>34.87</b>

(Rupees in crore)

(1)	(2)	(3)	(4)
<b>B.</b>	<b>Central Sector Schemes</b>		
13.	08-Land Revenue and District Administration	2029-103-0801-5045- Digitisation of cadastral Survey Mapes.	10.00
14	11-Expenditure pertaining to Commerce and Industry Department	2852-80-800-0801-705- Development and Construction work in Industrial Area Institutes	3.00
15	13-Agriculture	2402-102-0801-2197-Central Sector Co-ordinated Scheme for soil conservation measures in River valley projects	1.87
16	13-Agriculture	2705-800-0801-3744-National Watershed Project	1.44
17	14-Expenditure pertaining to Animal Husbandary Department	2403-102-0801-6548-Extension of Frozan Semen Technique for development of cow and bufallo	7.03
18	18-Labour	2230-01-101-0801-5019 Housing Schemes for Hammal working in Mandies	1.05
19	19-Public Health and Family Welfare	2211-800-0801-2498 Supply of Conventional Contraceptives	9.00
20	19-Public Health and Family Welfare	2211-800-0801-6106-Universal Immunization	11.40
21	19-Public Health and Family Welfare	3606-237-0801-2498-Supply of Conventional Contraceptives	13.34
22	19-Public Health and Family Welfare	3606-237-0801-4244-Malaria	11.18
23	19-Public Health and Family Welfare	3606-237-0801-8282-Child Life and Safe Maternity Programme	25.30
24	21-Expenditure Pertaining to Housing and Environment Department	2215-02-106-0801-8872 National River Conservation Scheme	3.49
25	24-Public Works-Roads and Bridges	5054-05-337-0801-6331-Construction of Roads of Inter state economic importance (Jhansi-Satna)	6.98
26	24-Public Works-Roads and Bridges	5054-05-337-0801-9457-Construction of Roads of Inter state economic importance (Jhansi-Satna)	6.88
27	41-Tribal Areas sub-plan (14-Agriculture Department)	2402-796-101-0802-2198- Integrated scheme for Soil Conservation in River Valley Project.	4.03
28	55-Expenditure pertaining to Women and Child Welfare	2235-02-102-0801-7543-Communication Strategy	3.12
29	64-Special Component Plan for Scheduled Castes (17-Public Health and Family Welfare Department)	2210-03-789-103-0803-7561-Prime Minister Gramodaya Yojna	3.08
30	66-Welfare of Backward Classes	2225-03-277-0801-9026-Post Metric Scholarship	1.00
	<b>Total - B</b>		<b>123.19</b>
<b>C-</b>	<b>0602-Scheme Financed out of Additive Funds of Government of India for Tribal Area Sub-plan</b>		
31	41-Tribal Areas sub-plan (25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department)	2225-02-794-190-0602-4675- Self Employment Scheme	4.00
32	41-Tribal Areas sub-plan (25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department)	4225-02-794-190-0602-5156- Tribal Development and Finance Corporation	1.00
		<b>Total- C</b>	<b>5.00</b>
		<b>Grand Total (A+B+C)</b>	<b>163.06</b>

**Appendix VI**

(Reference : paragraph 2.3.8, page 33)

**Cases of persistent savings**

(Rupees in crore)

Sl. No.	Description of grant	Amount of saving (percentage of saving in brackets)		
		1999-2000	2000-01	2001-02
(1)	(2)	(3)	(4)	(5)
<b>A</b>	<b>Revenue- Voted</b>			
1.	06-Expenditure Pertaining to Finance Department	864.64 (41.2)	1344.25 (57.3)	731.45 (41.3)
2	25-Expenditure pertaining to Mineral Resources Department	5.93 (30.4)	7.34 (41.8)	1.82 (22.8)
3	31-Expenditure pertaining to Planning, Economics and Statistics Department	5.80 (24.2)	10.24 (37)	10.41 (42.1)
4	40-Expenditure pertaining to Command Area Development Department	1.10 (24.9)	2.90 (51.3)	3.90 (45.3)
5	41-Tribal Areas Sub-Plan	129.93 (20.8)	173.40 (29.3)	104.31 (28.8)
6	47-Technical Education and Man Power Planning Department	34.47 (20)	42.65 (22.9)	44.55 (29.7)
7	48-Narmada Valley Development	3.73 (46)	5.71 (63.4)	8.17 (90.8)
8	51-Religious Trusts and Endowments	1.62 (28.6)	1.90 (33.9)	2.13 (40.7)
9	55-Expenditure pertaining to Women and Child Welfare	50.99 (23.1)	103.84 (38.5)	76.38 (31.5)
10	61-Externally Aided Projects pertaining to Public Health and Family Welfare	10.18 (64.3)	11.79 (90.6)	4.61 (62.5)
11	64-Special Component Plan for Scheduled Castes	112.65 (32.8)	99.24 (29.9)	85.51 (32.6)
12	72-Expenditure pertaining to Gas Tragedy Relief Works	9.83 (37.3)	6.99 (26.8)	13.05 (40)
13	73-Externally Aided Projects Pertaining to Housing and Environment Department	31.62 (62)	18.24 (35.1)	40.15 (79.2)
14	74-Externally Aided Projects Pertaining to Finance Department	650.00 (100)	129.91 (86.6)	83.68 (33.5)
<b>B-</b>	<b>Capital- Voted</b>			
15	06-Expenditure pertaining to Finance Department	12.02 (49)	10.34 (37.4)	12.50 (62.1)
16	08-Land Revenue and District Administration	6.43 (52.5)	7.67 (69.8)	5.76 (73.2)
17	11-Expenditure pertaining to Commerce and Industry Department	8.56 (62.5)	8.63 (64.3)	6.46 (30.9)
18	13-Agriculture	1.97 (23.8)	2.28 (80)	2.01 (78.5)
19	17-Co-operation	33.63 (41)	28.71 (31.4)	66.58 (85)
20	24-Public Works-Roads and Bridges	17.88 (32)	76.64 (49.6)	178.20 (52.1)
21	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	7.46 (41.4)	17.83 (77.5)	6.04 (23.9)
22	40-Expenditure pertaining to Command Area Development Department	2.12 (43.5)	2.76 (48)	3.11 (50.9)
23	42-Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	16.51 (33.8)	45.69 (62.9)	25.22 (36.5)
24	45-Minor Irrigation-Works	29.89 (49.7)	40.68 (64.7)	30.00 (58.1)
25	48-Narmada Valley Development	108.50 (26.7)	137.36 (27.6)	164.40 (31.2)
26	58-Expenditure on relief on account of Natural Calamities and Scarcity	2.17 (77.5)	5.67 (90)	3.86 (83.5)
27	64-Special Component Plan for Scheduled Castes	26.37 (39.6)	41.52 (42.2)	87.00 (56.7)
28	67-Public Works-Buildings	17.91 (45.8)	61.61 (68.4)	35.30 (51.4)
29	68-Public Works relating to Tribal Areas Sub-Plan-Buildings	2.25 (63.7)	28.20 (91.2)	4.23 (58.6)



## Appendix VII

(Reference : paragraph 2.3.9(a), page 33)

## Cases involving substantial excesses under the schemes

(Rupees in crore)

Sl. No.	Number and name of grant	Name of scheme	Amount of excess	Percentage of excess
<b>A-</b>	<b>Revenue- Voted</b>			
1.	06- Expenditure pertaining to Finance Department	<b>2071-01-105-2514-Family pensions</b>	52.73	105.4
2.	24-Public Works - Roads and Bridges	<b>3054-80-001-2301-Direction and Administration (Prorata share of Establishment transferred from Grant No.67-M.H.2059)</b>	39.85	144.1
3.	58-Expenditure on relief on account of Natural Calamities and Scarcity	2245-80-800-8030-Grant for re-establishment and other work	24.31	301.2
<b>Total-A</b>			<b>116.89</b>	
<b>B-</b>	<b>Capital- Voted</b>			
4.	23-Water Resources Department	4701-01-210-0101-2884-Canal and Appurtenant work	6.11	101.8
5.	24-Public Works- Roads and Bridges	5054-03-337-0101-4336-Construction of roads in States - State Highways	5.69	2276
<b>Total-B</b>			<b>11.80</b>	
<b>Grand Total (A+B)</b>			<b>128.69</b>	

**Appendix VIII**

**(Reference: paragraph 2.3.9(b), page 33)**

**Cases involving substantial savings under the schemes**

*(Rupees in crore)*

Sl. No.	Number and name of grant	Name of scheme	Amount of saving	Percentage of saving
(1)	(2)	(3)	(4)	(5)
<b>A-</b>	<b>Revenue- Voted</b>			
1.	03- Police	<i>2055-109-1816-Anti dacoity operations</i>	9.03	89.1
2.	03- Police	<i>2055-109-194-Other police</i>	9.57	100
3.	03-Police	2055-111-9258 Supervisory staff (Rail Police Indore Section)	5.06	95.1
4.	06- Expenditure pertaining to Finance Department	2070-800-224-Other Expenditure	567.94	100
5.	07- Expenditure pertaining to Commercial Tax Department	2040-001-3569-Head quarter establishment expenditure	31.37	92.3
6.	08- Land Revenue and District Administration	2029-103-0801-5045-Digitisation of Cadastral Survey maps	10.00	100
7.	12- Expenditure pertaining to Energy Department	2801-80-101-0801-7656-Grant to MPEB under Prime Minister Gramodaya Yojana for Rural Electrifications	12.42	85
8.	14-Expenditure pertaining to Animal Husbandry Department	2403-102-0801-6548-Extention of Frozen Semen Technique for development of cow and buffallo	7.03	100
9.	19- Public Health and Family Welfare	2211-800-0801-2498-Supply of conventional contraceptives	9.00	100
10.	19-Public Health and Family Welfare	2211-800-0801-6106-Universal immunisation	11.40	100
11.	19-Public Health and Family Welfare	3606-237-0801-2498-Supply of Conventional Contraceptives	13.34	100
12.	19-Public Health and Family Welfare	3606-237-0801-4244-Malaria	11.18	100
13.	19-Public Health and Family Welfare	3606-237-0801-8282-Child life and safe maternity programme	25.30	100
14.	24-Public works - Roads and Bridges	3054-03-337-2227-Renewal	21.33	82.4
15.	24-Public works - Roads and Bridges	3054-04-337-1366-Widening	5.30	96.4
16.	24-Public works - Roads and Bridges	3054-04-337-1826 - Asphaltting	6.87	90.6
17.	24-Public works - Roads and Bridges	3054-04-337-2227 - Renewal	65.45	84.3
18.	29-Administration of Justice and Elections	2015-108-9503-Issue of photo identity cards to voters	11.49	95.8
19.	30-Expenditure pertaining to Panchayat and Rural Development Department	2515-800-0101-6655-Grant in Aid to M.P. Rural Road Development Authority	256.68	100
20.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-3248-Recoupment of losses to M.P. State Co-operative Marketing Federation for procurement of Food Grain	6.67	100

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
21	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0101-570-To bring Fair Price Shops, under co-operatives and recoupment to meet losses in the sale of Joar.	20.05	100
22	41-Tribal Areas Sub Plan (10-Forest Department)	2406-01-796-800-0802-5231-Grant to small forest produce Federation for small Forest produce work.	10.69	92.6
23	41-Tribal Areas Sub Plan (20-School Education Department)	2202-01-796-101-0102-5087-Grant to Rajiv Gandhi Primary Education Mission	5.30	100
24	41-Tribal Areas Sub Plan (20-School Education Department)	2202-01-796-101-0702-5215-Grant in Aid to Rajiv Gandhi Mission for Education Guarantee Scheme	7.00	100
25	48-Narmada Valley development	2402-102-0801-9451-Aid for treatment of catchment area of Sardar Sarowar Project	8.17	90.8
26	58-Expenditure on relief on account of Natural Calamities and scarcity	2245-01-101-8874-Additional Provision for drought relief and Employment	68.09	90.8
27	59-Externally Aided Project pertaining to Rural Development Department	2501-01-800-1201-5853-DPIP Scheme	76.00	100
28	79-Expenditure pertaining to medical Education Department	2210-01-110-3506-Mental Hospital, Gwalior	5.40	100
29	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-103-0101-5846-Education Guarantee Scheme for Basic minimum services	7.06	100
30	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-191-8403-Grant for salary to Education Employees for Basic minimum services	8.50	93.9
31	81-Financial Assistance to Urban Bodies	3604-108-8860-Payment of Surcharge to local bodies charged on Commercial Tax	89.47	82.1
32	83- Financial Assistance to urban Bodies under Tribal Areas Sub Plan	2217-05-796-191-1302-5185 Lumpsum Grant for basic services	5.10	100
33	84- Upgradation of standard of Administration under recommendation of 11th Finance Commission- Revenue	2053-093-5052-District Administration	8.23	100
34	89-Upgradation of Standard of Administration under recommendation of the Eleventh Finance Commission-Finance Department	2054-095-2274-Direction Administration	7.96	100
35	90-Upgradation of Standard of Administration under recommendation of Eleventh Finance Commission-Public Health and Family Welfare	2210-01-800-5049-Health Services	6.60	100

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
36	91-Upgradation of Standard of Administration under recommendation of Eleventh Finance Commission - School Education	2202-01-001-5056-Elementary Education (Class 1 to 8)	8.26	100
37	95-Upgradation of Standard of Administration under recommendation of Eleventh Finance Commission-Panchayat and Rural Development	2515-101-1301-6656-Grant to Village Panchayats for basic services as per recommendation of 11th Finance Commission	101.09	100
	<b>TOTAL - A</b>		<b>1539.40</b>	
<b>B-</b>	<b>Capital- Voted</b>			
38	01-General Administration	4059-01-051-0101-6443-Purchase of plot for construction of extra building in M.P. Bhawan Delhi	6.00	100
39	17- Co-operation	<i>4425-107-0101-2754-Investment in share capital of Primary Agriculture credit Societies/Farmers Service/ Large sized multipurpose Co-operative Societies</i>	6.90	100
40	17-Co-operation	4425-107-0101-2759-Investment in the share capital of Primary Land Development Banks	6.00	100
41	17-Co-operation	6408-02-190-0910-8725-Margin money loan for working capital to M.P. State Co-operative Marketing Federation Ltd. Bhopal	15.00	100
42	17-Co-operation	6425-107-0101-8707-Co-operation of State Government for conversion of Short Term Loans into Mid Term Loans	9.00	90
43	17-Co-operation	6425-108-0101-8747-Adjustment of instalments for repayment of Loans taken by M.P. State Co-operative oil seed Production Federation Ltd. Bhopal, from N.C.D.C	20.05	100
44	19-Public Health and Family Welfare	4210-01-110-0101-7648-Construction of Hospitals and Dispensaries	12.32	97.9
45	21-Expenditure pertaining to Housing and Environment Department	4217-05-191-0701-1409-Integrated Development Scheme of Small and medium Towns	6.01	100
46	23-Water Resources Department	4701-03-800-0101-2339-Direction and Administration	18.71	98.4
47	24-Public Works-Roads and Bridges	5054-03-337-0101-9456-Construction and improvement of BHOPAL/SEHORE By pass Road	33.83	84.6
48	24-Public Works-Roads and Bridges	5054-04-337-0101-1366-Widening	5.04	91.6
49	24-Public works-Roads and Bridges	5054-04-337-0101-1826 Asphaltting	7.34	96.9
50	24-Public works-Roads and Bridges	5054-04-800-0101-6657-Bitumen laying on District WBM Road under NABARD Loan Assistance	61.66	97.9

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
51	24-Public Works-Roads and Bridges	<b>5054-05-337-0801-6331-Construction of Roads of Inter State economic importance (Jhansi-Satna)</b>	6.98	100
52	24-Public Works-Roads and Bridges	<b>5054-05-337-0801-9457-Construction of Roads of Inter State economic importance (Jhansi-Satna)</b>	6.88	100
53	30-Expenditure pertaining to Panchayat and Rural Development Department	4515-800-0701-6655-MP Rural Road Development Authority	248.27	95.9
54	37-Tourism	5452-01-101-0701-7630-Central share in Centrally sponsored scheme	5.00	100
55	42-Public Works relating to Tribal Areas Sub Plan-Roads and Bridges	5054-03-796-101-0102-4149-Construction of major Bridges	5.47	91.2
56	42-Public Works relating to Tribal Areas sub plan-Roads and Bridges	5054-04-796-800-0102-7563-Bitumenisation of WBM Roads (NABARD)	22.42	97.5
57	45-Minor Irrigation-Works	4702-102-0101-2339-Direction and Administration	22.53	93.9
58	48-Narmada Valley Development	4801-01-205-0101-9133-Sardar Sarowar Project	138.18	98.7
59	57-Externally Aided Projects pertaining to Water Resources Department	4701-01-211-1201-2884-Canal and Appurtenant construction work	35.00	100
60	64-Special component Plan for scheduled castes (17-Public Health and Family Welfare department)	5054-04-789-800-0103-7563-Bitument of WBM Roads (NABARD)	14.00	100
61	64-Special Component Plan for Scheduled Castes 25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department	4225-01-789-800-0103-7560-Lump sum provision for special component plan	45.70	91.2
62	73-Externally Aided Projects pertaining to Housing and Environment Department	<b>4217-60-051-1201-8748-For Bhoj Wet Land Project</b>	76.26	82
63	84-Upgradation of Standard of Administration under recommendation of the Eleventh Finance Commission- Revenue	4059-01-051-1301-5052-District Administration	11.50	98.6
<b>Total-B</b>			<b>846.05</b>	
<b>Grant total (A) + (B)</b>			<b>2385.45</b>	

**Appendix IX**

*(Reference: paragraph 2.3.10, page 33)*

**Injudicious/irregular/incorrect re-appropriation/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.	Grant No. 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.	07-Expenditure pertaining to Commercial Tax Department-2039-104-4173-Purchase of Spirits	36.00	36.49	0.49	(-)4.03	4.52
2.	07-Expenditure pertaining to Commercial Tax Department-2040-101-1509-District Establishment	30.36	34.73	4.37	(-)1.27	5.64
3.	13 - Agriculture 2401-001-119-Subordinate and Expert Staff (district and Subordinate level Staff)	48.03	48.98	0.95	(-)1.00	1.95
4.	23-Water Resources Department-2701-03-800-2250 - Canal and Tanks	27.00	35.83	8.83	(-)4.19	13.02
5.	30-Expenditure pertaining to Panchayat and Rural Development Department-2515-001-0101-1033-Block Development Office	31.64	34.33	2.69	(-)2.30	4.99
6.	80-Financial Assistance to Three Tier Panchayati Raj Institutions-2515-101-0101-8214-Secretariate arrangement	20.72	21.48	0.76	(-)1.15	1.91
7.	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan-(22-Panchayat and Rural Development)-2505-01-796-0702-9376-National Programme-Rural Jawahar Gram Samridhi Yojna	11.63	12.10	0.47	(-)1.02	1.49

**(b) Some of the cases, in which funds were withdrawn by re-appropriation/surrender, in excess of available savings resulting in final excess of more than Rs.5 lakh**

*(Rupees in crore)*

Sl. No.	Grant number and Head of Account	Original plus supplementary provision	Actual expenditure	Available saving	Re-appropriation/surrender	Final excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	03-Police-2070-107-2710-Office of the Chief Commandant and other Subordinate Officers	16.73	12.95	3.78	(-)4.32	0.54
2.	03-Police-2070-108-2633-Police Fire Brigade Indore	2.50	1.33	1.17	(-)1.31	0.14
3.	05-Jails-2056-101-938-Central and District Jails	58.60	51.51	7.09	(-)7.36	0.27
4.	07-Expenditure pertaining to Commercial Tax Department-2030-03-001-1480-District Charges	8.56	6.54	2.02	(-)2.16	0.14
5.	08-Land Revenue and District Administration-2029-102-1058-Consolidation of Holdings (Chakbandi)	5.47	3.86	1.61	(-)1.71	0.10

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
6.	08-Land Revenue and District Administration-2029-102-2833-Office of Forecast Officer and Settlement Officer	26.37	17.61	8.76	(-)8.84	0.08
7.	08-Land Revenue and District Administration-2029-103-0801-5917-Extension of Computerisation Scheme of Land Records	13.00	5.77	7.23	(-)7.51	0.28
8.	10-Forest-2406-01-102-0101-646-Expenditure from optional Plant sowing fund	2.00	1.14	0.86	(-)2.00	1.14
9.	15-Financial Assistance to Three Tier Panchayati Raj Institutions, under special component plan for Scheduled Castes-(22-Panchayat and Rural Development)-2501-01-789-101-0703-8376-Construction of mini I.T.I.	2.00	0.32	1.68	(-)2.00	0.32
10.	20-Public Health Engineering-2215-01-102-0801-1095-Accelerated Rural Water Supply Scheme	126.81	70.01	56.80	(-)82.42	25.62
11.	23-Water Resources Department 2701-01-203-2894-Barrage and Canal	8.75	7.28	1.47	(-)2.22	0.75
12.	23-Water Resources Department 4701-01-212-0101-2884-Canal and Appurtenant Work	6.00	4.08	1.92	(-)2.00	0.08
13.	23-Water Resources Department 4701-03-800-0101-3368-Construction work of medium irrigation scheme	5.59	2.41	3.18	(-)3.76	0.58
14.	24-Public Works-Roads and Bridges-3054-03-337-1366-Widening	2.81	0.22	2.59	(-)2.81	0.22
15.	24-Public Works-Roads and Bridges-3054-03-337-1826-Asphalting	4.01	0.73	3.28	(-)4.01	0.73
16.	24-Public Works-Roads and Bridges-3054-03-337-4558-Strengthening	3.57	0.15	3.42	(-)3.57	0.15
17.	24-Public Works-Roads and Bridges-3054-04-337-1366-Widening	5.51	0.21	5.30	(-)5.51	0.21
18.	24-Public Works-Roads and Bridges-3054-04-337-1826-Asphalting	7.58	0.70	6.88	(-)7.58	0.70
19.	24-Public Works-Roads and Bridges-3054-04-337-4557-Strengthening	4.20	0.18	4.02	(-)4.20	0.18
20.	27-School Education-2202-01-102-0101-9948-Primary Schools for Basic minimum Services	17.17	9.65	7.52	(-)7.76	0.24
21.	29-Administration of Justice and Elections-2015-103-3307-Preparation and Printing of Electoral Rolls	4.00	2.96	1.04	(-)1.30	0.26
22.	30-Expenditure pertaining to Panchayat and Rural Development Department-2501-01-001-0701-8774-State Level Staff	2.63	2.02	0.61	(-)1.13	0.52
23.	30-Expenditure pertaining to Panchayat and Rural Development Department-4515-800-0701-6655-M.P. Rural Road Development Authority	258.98	10.71	248.27	(-)251.01	2.74
24.	32-Expenditure pertaining to Public Relations Department-2220-01-001-0101-2320-Direction and Administration	14.06	10.73	3.33	(-)3.48	0.15
25.	40-Expenditure pertaining to Command Area Development Department-2705-202-0701-6301-Grant to Barna Co-operative Co-management Societies	4.62	2.11	2.51	(-)2.72	0.21
26.	48-Narmada Valley Development-4801-01-205-0101-9133-Sardar Sarowar Project	140.00	1.82	138.18	140.00	1.82
27.	48-Narmada Valley Development-4801-01-206-0101-2428-Executive Establishment Unit I and II	6.90	2.81	4.09	(-)6.90	2.81
28.	48-Narmada Valley Development-4801-01-206-0101-3274-Circle Establishment	1.13	0.43	0.70	(-)1.13	0.43
29.	54-Expenditure pertaining to Agricultural Research and Education-2415-01-120-0101-9181-Grant-in-aid to Jawahar Lal Nehru Agriculture University, Jabalpur, Agriculture University Khandwa and Mandsaur	40.62	36.74	3.88	(-)6.00	2.12
30.	55-Expenditure pertaining to Women and Child Welfare-2235-02-102-0801-5354-Integrated Service Scheme	83.31	59.23	24.08	(-)25.29	1.21

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
31.	64-Special Component Plan for Scheduled Castes-(02-Home Department)-2055-789-109-0703-5172-Establishment of new police stations	9.51	5.96	3.55	(-)3.62	0.07
32.	68-Public Works relating to Tribal Areas Sub-Plan-Buildings-4210-02-796-103-0102-1209-Construction of Primary Health Centres under Rural Plan.	2.32	1.07	1.25	(-)1.50	0.25
33.	80-Financial Assistance to Three Tier Panchayati Raj Institutions-2405-101-0701-3319-Fisheries Extension	2.91	1.73	1.18	(-)1.24	0.06
34.	80-Financial Assistance to Three Tier Panchayati Raj Institutions-2501-01-001-0701-8775-District Level Administration Scheme	5.20	3.97	1.23	(-)1.42	0.19
35.	80-Financial Assistance to Three Tier Panchayati Raj Institutions 2501-01-101-0701-8376-Construction of mini I.T.I.	1.46	0.14	1.32	(-)1.46	0.14
36.	80-Financial Assistance to Three Tier Panchayati Raj Institutions-2505-01-702-0701-6503-Rojgar Aashwasan Yojna.	26.69	20.07	6.62	(-)7.32	0.70
37.	81-Financial Assistance to Urban Bodies-3604-106-8017-Grant-in-Aid to Urban Local Bodies for maintenance of Road from Taxes on Vehicles	34.66	27.80	6.86	(-)7.01	0.15
38.	81-Financial Assistance to Urban Bodies-3604-107-8018-Grant-in-Aid to Local Bodies equal to Income received from Entry Tax	328.13	274.03	54.10	(-)54.44	0.34
39.	82-Financial Assistance to Three Tier Panchayati Raj Institutions, under Tribal Area Sub-Plan-(22-Panchayat and Rural Development)-2501-01-796-101-0702-9375-Grant to District Rural Development Agency under Millenium Rural Self Employment Scheme	5.81	3.22	2.59	(-)2.80	0.21
40.	82-Financial Assistance to Three Tier Panchayati Raj Institutions, under Tribal Area Sub-Plan-(22-Panchayat and Rural Development)-2505-01-796-702-0702-7664-Jawahar Gram Samridhhi Yojna	1.20	0.23	0.97	(-)1.03	0.06
41.	82-Financial Assistance to Three Tier Panchayati Raj Institutions, under Tribal Area Sub-Plan-22-Panchayat and Rural Development-2505-01-796-702-0702-7665-Employment Assurance Scheme	1.20	0.28	0.92	(-)1.05	0.13

**(c) Some of the cases of un-necessary augmentation of funds by re-appropriation despite available savings**

Sl. No.	Grant number and Head of account	Original plus supplementary provision	Actual expenditure	Available saving	Re-appropriation/surrender	Final saving
1.	17-Co-operation-4425-107-0101-2754-Investment of Share Capital of Primary Agriculture Credit Societies/Farmers Service/Large Sized multipurpose Co-operative Societies	6.90	Nil	6.90	+2.53	9.43
2.	23-Water Resources Department-2701-01-201-6135-Canal	17.00	6.64	10.36	+1.46	11.82
3.	24-Public Works-Roads and Bridges-5054-03-337-0101-9456-Construction and improvement of Bhopal Shore By Pass Road	40.00	6.17	33.83	+ 5.00	38.83
4.	48-Narmada Valley Development-4701-01-231-0101-2872-Bargi Canal Diversion Project	5.75	5.15	0.60	+ 5.79	6.39



**(d) Cases in which funds were injudiciously augmented by re-appropriation more than the amount required to cover the excess of expenditure over the provision**

*(Rupees in crore)*

Sl. No.	Grant No. and Head of Account	Original plus supplementary provision	Actual expenditure	Excess before re-appropriation	Re-appropriation/surrender	Final saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	10-Forest 2406-01-101-0101-2965-Rehabilitation of Degraded Forest alongwith Bamboo Forest	14.11	17.51	3.40	+ 3.82	0.42
2.	23-Water Resources Department-2701-01-001-2894-Dam and Canal-Arrangement of money for elected Agricultural Instructors	Token	0.16	0.16	+ 6.07	5.91
3.	23-Water Resources Department-2701-80-001-275-Abhiyana Establishment	6.50	7.00	0.50	+ 3.92	3.42
4.	23-Water Resources Department-4701-01-216-0101-2884-Canal and Appurtenant Work	43.00	65.45	22.45	+ 27.00	4.55
5.	27-School Education-2202-04-001-0801-1219-Rural Functional Literacy Project and Establishment of Nilayam Centres (Central Sector Scheme)	0.16	1.54	1.38	+ 1.59	0.21
6.	45-Minor Irrigation Works-2702-80-800-9453-Arrangement of funds for elected Agricultural Institutions	Token	0.36	0.36	+ 2.70	2.34
7.	48-Narmada Valley Development-4701-01-233-0101-2433-Executive Establishment	5.82	9.74	3.92	+ 5.33	1.41
8.	48-Narmada Valley Development-4801-01-204-0101-2344-Construction work	0.40	2.66	2.26	+ 2.40	0.14
9.	48-Narmada Valley Development-4801-01-206-0101-4654-Establishment (Forest Cell)	5.06	5.47	0.41	+ 1.09	0.68
10.	48-Narmada Valley Development-4801-80-800-0101-4406-Expenditure for Land Acquisition and other work in sub-merged area of Sardar Sarowar	124.59	138.31	13.72	+ 19.49	5.77
11.	64-Special Component Plan for Scheduled Casts-(25-SC, ST and Backward Class Welfare Department)-2225-01-789-001-0103-7562-Establishment of Excellent Education Centres	0.45	2.36	1.91	+ 1.93	0.02
12.	75-NABARD Aided Project pertaining to Water Resources Department-4701-03-800-0101-8696-Kolar Project	2.00	2.36	0.36	+ 1.75	1.39

**Appendix X**

*(Reference: paragraph 2.3.11(a), page 33)*

**Non-surrender of significant savings (Rs. 5 crore and above)**

*(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)
<b>A</b>	<b>Revenue- Voted</b>		
1.	03- Police	134.74	121.10 (89.9)
2.	06- Expenditure pertaining to Finance Department	731.45	729.80 (99.8)
3.	07-Expenditure Pertaining to Commercial Tax Department	45.81	23.26 (50.8)
4.	08- Land Revenue and District Administration	53.02	16.06 (30.3)
5.	10- Forest	57.05	52.28 (91.6)
6.	11- Expenditure pertaining to Commerce and Industry Department	9.16	9.16 (100)
7.	13-Agriculture	62.08	5.49 (8.8)
8.	14- Expenditure pertaining to Animal Husbandry Department	30.42	12.66 (41.6)
9.	15- Financial Assistance to Three Tier Panchayati Raj Institutions under special component plan for Scheduled Castes	42.26	20.92 (49.5)
10	17-Co-operation	7.82	7.82 (100)
11	18- Labour	12.73	12.27 (96.4)
12.	19- Public Health and Family Welfare	117.48	117.03 (99.6)
13.	21-Expenditure pertaining to Housing and Environment Department	10.25	10.21 (99.6)
14.	23-Water Resources Department	28.38	28.38 (100)
15	27-School Education	177.48	148.58 (83.7)
16.	31- Expenditure pertaining to Planning, Economics and Statistics Department	10.41	10.41 (100)
17	33- Tribal Welfare	95.38	95.23 (99.8)
18	41- Tribal Areas Sub-Plan	104.31	25.76 (24.7)
19	44-Higher Education	44.87	44.87 (100)
20	47- Technical Education and Man Power Planning Department	44.55	16.24 (36.5)
21.	48-Narmada Valley Development	8.17	8.17 (100)
22.	58- Expenditure on Relief on account of Natural Calamities and Scarcity	94.25	94.25 (100)

*(Rupees in crore)*

(1)	(2)	(3)	(4)
23	64- Special Component Plan for Scheduled Castes	85.51	38.51 (45)
24	70-Special Problems under recommendations of the Eleventh Finance Commission - Tourism	9.00	9.00 (100)
25.	72- Expenditure pertaining to Gas Tragedy Relief Works	13.05	13.05 (100)
26.	73-Externally Aided Projects Pertaining to Housing and Environment Department	40.15	40.15 (100)
27	79- Expenditure pertaining to Medical Education Department	27.80	27.80 (100)
28	80- Financial Assistance to Three Tier Panchayati Raj Institutions	120.21	60.46 (50.3)
29	81- Financial Assistance to Urban Bodies	200.85	10.25 (5.1)
30	82- Financial Assistance to Tribal Area Sub Plan Three Tier Panchayati Raj Institutions	45.52	10.07 (22.1)
31	84-Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Revenue	14.35	6.12 (42.6)
32	88-Upgradation of Standards of Administration under recommendation of 11th Finance Commission-Administration of Justice	9.52	5.21 (54.7)
33.	89-Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Finance	7.95	7.95 (100)
34	90- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Public Health and Family Welfare	6.60	6.60 (100)
35	95- Upgradation of Standards of Administration under recommendation of 11th Finance Commission- Panchayat and Rural Development	101.09	101.09 (100)
	<b>Total (A)</b>	<b>2603.67</b>	<b>1946.21 (74.7)</b>
<b>B</b>	<b>Revenue- Charged</b>		
1.	-- Interest Payment and Servicing of Debt.	206.17	206.06 (99.9)
	<b>Total (B)</b>	<b>206.17</b>	<b>206.06 (99.9)</b>
<b>C</b>	<b>Capital- Voted</b>		
1.	06- Expenditure pertaining to Finance Department	12.50	11.72 (93.8)
2.	08- Land Revenue and District Administration	5.76	5.61 (97.4)
3.	11- Expenditure pertaining to Commerce and Industry Department	6.46	6.05 (93.7)
4.	17- Co-operation	66.58	66.58 (100)
5.	19-Public Health and Family Welfare	13.04	13.04 (100)
6.	20-Public Health Engineering	65.98	26.86 (40.7)
7.	21-Expenditure pertaining to Housing and Environment Department	14.84	14.74 (99.3)
8.	23- Water Resources Department	61.27	61.27 (100)
9.	24- Public Works -Roads and Bridges	178.20	178.20 (100)
10.	41- Tribal Areas Sub-Plan	41.29	29.03 (70.3)
11.	42- Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	25.22	25.22 (100)
12.	45- Minor Irrigation-Works	30.00	28.88 (96.3)

(Rupees in crore)

(1)	(2)	(3)	(4)
13.	48- Narmada Valley Development	164.40	18.03 (11)
14.	57- Externally Aided Projects pertaining to Water Resources Department	31.94	31.94 (100)
15.	60-Expenditure pertaining to District Plan Scheme	12.61	12.61 (100)
16.	64- Special Component Plan for Scheduled Castes	87.00	30.81 (35.4)
17.	67- Public Works-Buildings	35.30	22.30 (63.2)
18.	73-Externally Aided Project pertaining to Housing and Environment Department	76.26	76.26 (100)
19.	75- NABARD Aided Projects pertaining to Water Resources Department	23.64	23.64 (100)
20.	84-Upgradation of standard of Administration under recommendation of the Eleventh Finance Commission -Revenue	12.44	5.24 (42.1)
<b>Total (C)</b>		<b>964.73</b>	<b>688.03 (71.3)</b>
<b>Grand Total (A+B+C)</b>		<b>3774.57</b>	<b>2840.30 (75.2)</b>

## Appendix XI

(Reference: paragraph 2.3.12, page 33)

## Cases of injudicious surrender

(Rupees in crore)

Sl. No.	Description of grant	Available saving	Amount surrendered
<b>A-</b>	<b>Revenue- Voted</b>		
1	02 - Other Expenditure pertaining to General Administration Department	1.57	1.63
2	05 - Jail	8.29	8.57
3	20-Public Health Engineering	68.55	85.47
4	24 - Public Works - Roads and Bridges	34.02	38.58
5	30-Expenditure pertaining to Panchayat and Rural Development Department	262.69	266.41
6	40-Expenditure Pertaining to Command Area Development Department	3.90	3.95
7	52 - Externally Aided Projects pertaining to Agriculture Department	1.86	1.89
8	54-Expenditure Pertaining to Agricultural Research and Education	4.52	6.00
9	56 - Rural Industries	4.71	5.09
10	63 - Expenditure pertaining to Minority Welfare Department	1.18	1.19
	<b>Total (A)</b>	<b>391.29</b>	<b>418.78</b>
<b>B-</b>	<b>Capital- Voted</b>		
1	30-Expenditure Pertaining to Panchayat and Rural Development Department	252.78	254.01
2	40 - Expenditure pertaining to Command Area Development Department	3.11	3.12
3	82-Financial Assistance to Tribal Areas Sub- Plan Three Tier Panchayati Raj Institutions	0.19	0.20
	<b>TOTAL-(B)</b>	<b>256.08</b>	<b>257.33</b>
	<b>Grand Total (A+B)</b>	<b>647.37</b>	<b>676.11</b>

**Appendix XII**  
(Reference: paragraph 2.3.13, page 34)

**Non-reconciliation of expenditure figures**

Sl. No.	Head of Account	Grant numbers	Amount of expenditure not reconciled during the year (Rupees in crore)
1.	2030	07	19.68
2.	2053	08,50	27.41
3.	2054	06,32,89	33.57
4.	2055	01,03	7.79
5.	2059	01,67	129.62
6.	2202	27,32,64,80,82	1695.48
7.	2204	27	13.78
8.	2205	26	15.67
9.	2210	72,79	151.49
10.	2215	15,20,21,32,41,58,64,80, 81, 82	99.98
11.	2217	53,81,83,87	20.57
12.	2235	01,04,29,32	5.80
13.	2250	02,51	1.15
14.	2406	10	63.36
15.	4217	81,87	16.87
16.	6217	81	40.80
<b>Total</b>	<b>16-Major Heads</b>	<b>30- Grants</b>	<b>2343.02</b>

**Appendix XIII**

(Reference: paragraph 2.3.14, page 34)

**Defective sanctions for re-appropriations/surrenders**

Sl. No.	Number of sanctions	Grants numbers	Amount (Rupees in crore)	Particulars of irregularities
1	7	1,4,6,21,23,26,41, 45,51, 57,64,73,75	124.84	Sanctions were issued after close of financial year 2001-2002
2	16	1,7,11,15,27,30, 35, 41,58,64,67,68	112.19	Non-availability of provision under the Heads from which re-appropriations/ surrenders were sanctioned and non-furnishing of details of schemes from which surrenders/ re-appropriations were sanctioned.
3	1	22	0.66	Delayed receipt of sanction in Accountant General (A&E) office, i.e. after close and finalisation of Accounts.
4	1	72	1.15	Re-appropriations of more than Rs.10 lakh were issued without prior approval of Finance Department.
5	1	26	0.02	Funds to the Head "Office expenses" increased by re-appropriation
6	1	41	18.76	Re-appropriation from one Grant to another Grant.
<b>Total</b>			<b>257.62</b>	

## Appendix XIV

(Reference: paragraph 2.3.15, page 34)

## Rush of expenditure during March 2002

(Rupees in crore)

Sl No.	Description of grants	Total provision	Expenditure up to <sup>(*)</sup>		Expenditure in March 2002	Percentage of expenditure in March to total expenditure
			December 2001	March 2002		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	21-Expenditure pertaining to Housing and Environment Department	65.99	14.74	40.91	21.49	52.5
2	60-Expenditure pertaining to District Plan Scheme	80.69	17.26	68.07	35.41	52.0
3	65 - Aviation Department	13.14	3.72	11.96	7.17	59.9
4	70-Special problems, under recommendation of the Eleventh Finance Commission - Tourism	18.00	Nil	9.00	9.00	100
5	73-Externally Aided Projects pertaining to Housing and Environment Department	143.70	13.00	27.28	16.74	61.4
6	76-Externally Aided Projects pertaining to Public Works Department	12.32	2.05	10.25	8.22	80.2
7	85-Upgradation of Standards of Administration under recommendation of 11 <sup>th</sup> Finance-Commission -Police-	8.69	Nil	4.83	4.83	100
8	87-Upgradation of Standards of Administration under recommendation of 11 <sup>th</sup> Finance Commission- Urban Administration and Development	8.26	Nil	4.13	4.13	100
9	90-Upgradation of Standards of Administration under recommendation of 11 <sup>th</sup> Finance Commission -Public Health and Family Welfare	13.20	Nil	6.60	6.60	100
10	91- Upgradation of Standards of Administration under recommendation of 11 <sup>th</sup> Finance Commission -School Education-	28.06	Nil	14.03	14.03	100

**Note:** The expenditure shown in column (6) of grants no. 21, 60, 70, 85, 87 and 91 includes amounts of Rs.18.00 crore, Rs.7.65 crore, Rs.9.00 crore, Rs.4.83 crore, Rs.4.13 crore and Rs.14.03 crore respectively aggregating to Rs.57.64 crore, which were credited to the Major Head 8443 - Civil Deposits, 800-Other Deposits.

(\*) Figures of 6/2001 and 9/2001 not available.

**Appendix XV**

**(Reference: paragraph 2.3.16, page 34)**

**Expenditure incurred without budget provision**

*(Rupees in lakh)*

<b>Sl. No.</b>	<b>Description of grant/appropriation</b>	<b>Head of Account</b>	<b>Amount of expenditure</b>
1	<i>Public Debt</i>	<i>6003-106-5044 Compensation and other bonds (5% Urban Land Ceiling 1976)</i>	3.50
2	06-Expenditure pertaining to Finance Department	2071-01-115-6429 Leave Encashment Benefit	3.19
3	12-Expenditure pertaining to Energy Department	2801-80-800-Other Expenditure	3.39
<b>Total</b>			<b>10.08</b>



## Appendix XVI

(Reference: paragraph 2.4.1(b) (ii), page 36)

## Substantial savings under schemes of selected grants

(Rupees in crore)

Sl. No.	Grant No. and Name of Scheme	Savings (percentage)
(1)	(2)	(3)
<b>(A)</b>	<b>21-Expenditure pertaining to Housing and Environment Department</b>	
1.	2215-02-106-0801-8872-National River Conservation Scheme	3.49(100)
2.	2217-05-191-0701-1409-Integrated Development Schemes of Small and Medium Towns	3.04(100)
3.	4217-05-191-0701-1409-Integrated Development Schemes of Small and Medium Towns	6.01(100)
4.	6216-02-201-0101-8260-Market Borrowing	3.16(100)
<b>(B)</b>	<b>24- Public Works- Roads and Bridges</b>	
5.	3054-03-337-1366-Widening	2.58(92.1)
6.	3054-03-337-1826-Asphalting	3.28(81.8)
7.	3054-03-337-2227-Renewal	21.32(82.4)
8.	3054-03-337-4090-Special Repairs	7.33(79.5)
9.	3054-03-337-4558-Strengthening	3.42(95.8)
10.	3054-04-337-1366-Widening	5.30(96.2)
11.	3054-04-337-1826-Asphalting	6.87(90.8)
12.	3054-04-337-2227-Renewal	65.45(84.4)
13.	3054-04-337-4557-Strengthening	4.02(95.7)
14.	5054-03-337-0801-8716-Central Road Fund	56.75(56.8)
15.	5054-03-337-0101-1366-Widening	2.12(75.4)
16.	5054-03-337-0101-4558-Strengthening	3.50(98)
17.	5054-03-337-0101-9456-Construction and Improvement of Bhopal-Sehore By Pass Road	33.83(84.6)
18.	5054-04-337-0101-1366-Widening	5.05(91.7)
19.	5054-04-337-0101-1826-Asphalting	7.34(96.8)
20.	5054-04-337-0101-4558-Strengthening	4.19(99.8)
21.	5054-04-800-0801-8803-Construction of Saras Khedi Dhakoni Road from Ashok Nagar to Isagarh	3.48(100)
22.	5054-04-800-0101-6657-Bitumen laying on district W.B.M. Road under Nabard loan assistance	61.66(97.9)
23.	5054-05-337-0801-6331-Construction of Roads of Inter-State Economic Importance	6.98(100)
24.	5054-05-337-0801-9457-Construction of Roads of Inter State Economic Importance (Jhansi-Satna)	6.88(100)
<b>(C)</b>	<b>40-Expenditure pertaining to Command Area Development Department</b>	
25.	2705-202-0701-6301-Grant to Bayna Co-operative Co-Management Societies	2.51(54.3)
<b>(D)</b>	<b>80-Financial Assistance to Three Tier Panchayat Raj Institutions</b>	
26.	2202-01-103-0101-5846-Education Guarantee Scheme for basic minimum services	7.06(100)
27.	2202-02-191-8403-Grant for salary to Education Employees for basic minimum services	8.50(93.9)
28.	2401-102-0701-921-Pulse Crops Production	2.32(74.6)
29.	2401-108-0701-927- Centrally Sponsored National Oil Seed Development Project	4.20(60.4)
<b>Total</b>		<b>351.64</b>

**Appendix XVII**

*(Reference: paragraph 2.4.1(b) (ii), page 36)*

**Substantial excesses under schemes of selected grants**

*(Rupees in crore)*

Sl. No.	Grant No. and Name of Scheme	Excess expenditure (Percentage)
(1)	(2)	(3)
<b>(A)</b>	<b>21-Expenditure pertaining to Housing and Environment Department</b>	
1.	4217-01-052-0101-1021-Beautification of the Areas etc.	1.27 (53.4)
<b>(B)</b>	<b>24-Public Works -Roads and Bridges</b>	
2.	3054-03-337-134-Maintenance and Repairs-Ordinary	3.76 (10.7)
3.	3054-04-337-134-Maintenance and Repairs-Ordinary Repairs	45.09 (91.4)
4.	3054-80-001-2301-Direction and Administration	39.85 (144.1)
5.	5054-03-337-0101-4336-Construction of roads in States-State Highways	5.69 (2276)
6.	5054-04-800-0701-1924-Construction of Roads and Bridges in Dacoity affected area	1.08 (93.1)
7.	5054-04-800-0101-1222-Construction of Rural Roads Under Basic Minimum Services	4.32 (864)
8.	5054-04-800-0101-1513-Construction of Major District Roads	1.89 (203.2)
9.	5054-04-800-0101-2457-Minimum Needs programme	1.67 (138)
10.	5054-04-800-0101-6590-Construction of Rural Roads under NABARD Loan Assistance	7.57 (13)
<b>(C)</b>	<b>80-Financial Assistance to Three Tier Panchayati Raj Institutions</b>	
11.	2501-01-101-0701-7573-Special Abhinav Scheme	1.55 (2583)
<b>Total</b>		<b>113.74</b>

## Appendix XVIII

(Reference: Paragraph 2.4.1(c), page 36)

## (a) Cases where supplementary provision under schemes proved unnecessary in respect of selected grants

(Rupees in crore)

Sl. No.	Description of grant and scheme	Amount of unutilised supplementary provision
(1)	(2)	(3)
<b>(a)</b>	<b>21-Expenditure pertaining to Housing and Environment Department</b>	
1.	4217-05-191-0701-1409-Integrated Development schemes of small and medium towns	6.01
2.	6217-60-191-0101-6514-Integrated Development Scheme for small and medium towns	0.81
<b>(b)</b>	<b>24-Public Works -Roads and Bridges</b>	
3.	5054-05-337-0801-6331-Construction of Roads of inter State Economic Importance	6.98
4.	5054-05-337-0801-9457-Construction of roads of Inter State Economic Importance (Jhansi-Satna)	6.88
<b>(c)</b>	<b>28-State Legislature</b>	
5.	2011-02-101-4007-Legislative Assembly	1.98
<b>(d)</b>	<b>80-Financial Assistance to Three Tier Panchayati Raj Institutions</b>	
6.	2501-01-800-0701-8686-Special Abhinav Yojna	1.55
7.	2505-01-702-0701-6503-Rojgar Aashwasan Yojna	4.79
8.	2505-01-702-0701-8712-Jawahar Village Development Scheme	5.75
9.	2515-101-4610-Against collection of stamp duty	4.77
<b>Total</b>		<b>39.52</b>

## (b) Cases where supplementary provision proved excessive under schemes of selected grants

Sl. No.	Description of grants and scheme	Original	Supplementary	Expenditure	Saving(-)
(1)	(2)	(3)	(4)	(5)	(6)
<b>(a)</b>	<b>21-Expenditure pertaining to Housing and Environment Department</b>				
1.	4217-60-001-0801-9432-Pachmari Biosphere Management Scheme	Nil	1.72	0.23	1.49
<b>(b)</b>	<b>24-Public Works-Roads and Bridges</b>				
2.	5054-03-337-0101-1366-Widening	Nil	2.81	0.69	2.12
3.	5054-03-337-0101-1826-Asphalting	Nil	4.01	2.52	1.49
4.	5054-03-337-0101-4558-Strengthening	Nil	3.57	0.07	3.50
5.	5054-03-337-0101-9456-Construction and improvement of Bhopal Sehore By Pass-Road	Nil	40.00	6.17	33.83
6.	5054-04-337-0101-1366-Widening	Nil	5.51	0.46	5.05
7.	5054-04-337-0101-1826-Asphalting	Nil	7.58	0.24	7.34
8.	5054-04-337-0101-4558-Strengthening	Nil	4.20	0.01	4.19
<b>(c)</b>	<b>80-Financial Assistance to Three Tier Panchayati Raj Institutions</b>				
9.	2501-03-800-0701-7666-Integrated Waste Land Development Programme	Nil	2.14	0.58	1.56
<b>Total</b>		<b>Nil</b>	<b>71.54</b>	<b>10.97</b>	<b>60.57</b>

**Appendix XIX**

(Reference: paragraph 2.4.1(h), page 37)

**(a) Cases where no letters of credit were found issued for resulting in lapse of allotment under Grant number 24**

(Rupees in Lakh)

Division	Allotment under 5054/CRF	LOC issued	Expenditure	Lapsed allotment
Sehore	100.00	--	--	100.00
Raisen	500.00	330.00	87.49	412.51
Vidisha	500.00	--	--	500.00
Rajgarh	462.63	--	4.87	457.76
Betul	400.00	--	--	400.00
Bhopal-II	37.37	33.00	--	37.37
Total	2000.00	363.00	92.36	1907.64

**(b) Cases where LOCs were in excess of allotment under Grant number 24**

(Rupees in Lakh)

Division	Head of Account	Allotment	LOCs
Vidisha	5054-(Others)	11.56	24.59
Bhopal-II	5054-(NABARD)	77.81	84.10
		89.37	108.69

**(c) Mismatch between district-wise original budgetary provisions, final allotment, LOCs and expenditure**

(Rupees in Lakh)

Grant No. and head of account	Name of district	Original budget provision	Final allotment	LOC	Expenditure
<b>24-Public Works - Roads and Bridges</b>					
3054 (Revenue)	Betul	510.00	421.90	239.00	239.76
	Bhopal	668.23	1055.00	980.14	1189.23
	Hoshangabad	328.00	346.90	251.68	185.17
	Raisen	260.00	416.90	304.87	419.59
	Rajgarh	195.00	321.90	216.42	191.83
	Sehore	295.00	279.25	219.22	256.74
	Vidisha	429.00	341.90	251.56	312.48
	Harda	100.00	116.25	87.21	117.41
5054 (Capital section)	Betul	466.68	464.33	51.65	26.26
	Bhopal	57.82	1220.59	1137.10	2122.61
	Hoshangabad	316.60	485.86	314.95	263.93
	Raisen	429.33	979.82	418.97	523.25
	Rajgarh	748.91	836.34	331.15	337.15
	Sehore	230.66	324.42	197.24	197.34
	Vidisha	800.45	876.80	352.59	415.08
	Harda	116.46	166.46	107.35	100.01

## Appendix XX

(Reference: paragraph 3.1.6.9(a), page 47)

## Expenditure on infrastructure in excess of prescribed ceiling

(Rupees in crore)

Sl. No	District	Total allocation for 1999-2000	Expenditure incurred during 1999-2001	Permissible expenditure	Excess expenditure
1	2	3	4	5	6
1	Morena	3.00	1.35	1.20	0.15
2	Chhindwara	3.30	1.88	1.32	0.56
3	Bhopal	0.60	0.34	0.24	0.10
4	Dhar	3.90	2.22	1.56	0.66
5	Khargone	4.80	2.66	1.92	0.74
6	Sehore	1.50	0.83	0.60	0.23
7	Betul	3.00	1.38	1.20	0.18
8	Guna	2.70	1.65	1.08	0.57
9	Indore	1.20	0.72	0.48	0.24
10	Khandwa	2.70	1.46	1.08	0.38
11	Rewa	2.70	1.42	1.08	0.34
12	Rajgarh	1.80	0.90	0.72	0.18
13	Sagar	3.30	1.70	1.32	0.38
14	Seoni	2.40	1.27	0.96	0.31
15	Sidhi	2.40	1.66	0.96	0.70
16	Vidisha	2.10	1.01	0.84	0.17
	<b>Total</b>	<b>41.40</b>	<b>22.45</b>	<b>16.56</b>	<b>5.89</b>

**Appendix XXI**

*(Reference: paragraph 3.1.6.10(a), page 48)*

**Payment of loan and subsidy to Swarojgaris without training**

*(Rupees in lakh)*

Sl. No.	District	1999-2000		2000-01		2001-02	
		Subsidy paid	No. of Swarojgaris	Subsidy paid	No. of Swarojgaris	Subsidy paid	No. of swarojgaris
1.	2.	3.	4.	5.	6.	7.	8.
1.	Bhopal	50.53	436	58.31	469	46.59	390
2.	Chhindwara	167.62	1424	185.06	1772	228.00	2116
3	Dhar	271.87	1297	267.30	1897	200.00	1634
4	Gwalior	108.95	1050	116.18	1059	85.94	1580
5	Khargone	161.12	1518	221.80	1758	155.00	2417
6	Mandla	148.63	2034	173.83	1631	163.67	3668
7	Morena	164.42	890	114.01	1218	125.33	1322
8	Sehore	33.54	402	107.10	1042	96.78	757
9	Shahdol	236.91	2953	209.66	2671	200.20	1747
10	Mandsaur	139.74	2084	144.06	1638	112.38	1453
11	Tikamgarh	75.68	813	132.16	1588	90.00	1032
	<b>Total</b>	<b>1559.01</b>	<b>14901</b>	<b>1729.47</b>	<b>16743</b>	<b>1503.89</b>	<b>18116</b>

## Appendix XXII

(Reference: paragraph 3.2.8 (iii), page 57)

## Enrolment of students in vocational courses during 1997-98 to 2001-02

Sl. No.	Name of district test-checked	No. of schools	Enrolment as per guidelines* (Class XI)			Actual enrolment (Class XI)	Shortfall enrolment (percentage within brackets)
			No. of courses	Working years	Required enrolment		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Betul	7	16	5	1600	1158 (72)	442 (28)
2.	Bhopal	8	15 1	5 4	1500 80	657 (42)	923 (58)
3	Chhindwara	9	13 6 3	5 4 3	1300 480 180	928 (47)	1032 (53)
4	Guna	6	15	5	1500	322 (21)	1178 (79)
5	Indore	11	26	5	2600	811 (31)	1789 (69)
6	Jabalpur	6	19	5	1900	517 (27)	1383 (73)
7	Mandsour	7	10 1 3	5 4 3	1000 80 180	438 (35)	822 (65)
8	Rewa	8	23	5	2300	443 (19)	1857 (81)
9	Sagar	9	18	5	1800	1157 (64)	643 (36)
10	Satna	8	23	5	2300	587 (26)	1713 (74)
11	Ujjain	7	17	5	1700	441 (26)	1259 (74)
	<b>Total</b>	<b>86</b>	<b>209</b>		<b>20500</b>	<b>7459 (36)</b>	<b>13041 (64)</b>

\* At 20 students per course

**Appendix XXIII**

(Reference: paragraph 3.3.6.1, page 67)

**Number of scavengers targeted for training, that actually trained and shortfalls in training**

**A- Up to 2001-02**

**State as a whole**

No. of scavengers identified for training as per survey	Number trained during 1992-97		Number trained during 1997-2002			Shortfall training in	Percentage of shortfall period
	Year	No.	Year	Targets	Achievements		
1	2	3	4	5	6	7	8
1992-94 -- 93394	1992-93	11395	1997-98	15000	2632	12368	82
	1993-94	10892	1998-99	8900	1482	7418	83
	1994-95	8712	1999-2000	15000	810	14190	95
	1995-96	7274	2000-01	5296	315	4981	94
	1996-97	4566	2001-02	1525	393	1132	74
<b>93394</b>	<b>Total</b>	<b>42839</b>	<b>Total:-</b>	<b>45721</b>	<b>5632</b>	<b>40089</b>	<b>88</b>

**B- During 1997-2002**

**11 test-checked districts**

Districts	Bhopal	Chhattarpur	Gwalior	Indore	Jabalpur	Khargone	Morena (Sheopur)	Rewa	Satna	Shahdol	Ujjain	Total
No. of scavengers during 1997-2002												
(i) To be trained	1190	920	1350	3440	1400	670	2045	885	730	360	2170	15160
(ii) Actually trained	55	457	23	447	611	43	11	165	Nil	226	655	2693
(iii) Shortfall	1135	463	1327	2993	789	627	2034	720	730	134	1515	12467
(iv) Percentage of shortfall	95	50	98	87	56	94	99	81	100	37	70	82



## Appendix XXIV

(Reference: paragraph 3.3.6.2, page 68)

**Number of scavengers targeted for rehabilitation, actually rehabilitated and shortfall in rehabilitation****A-1992-2002****State as a whole**

No. of scavengers identified for rehabilitation as per survey	Number rehabilitated during 1992-97		Targets and achievements of rehabilitation during 1997—02		Shortfall in rehabilitation	Percentage of shortfall	
	Year	No. of scavengers	Targets				Actual no. rehabilitated
			Year	No. of scavengers			
1	2	3	4	5	6	7	8
1992-94-93394	1992-93	10194	1997-98	15000	4277	10723	71
	1993-94	12383	1998-99	9085	5166	3919	43
	1994-95	15661	1999-2000	15000	3347	11653	78
	1995-96	14854	2000-01	5296	2940	2356	44
	1996-97	7216	2001-02	5525	3963	1562	28
93394	Total	60308	Total	49906	19693	30213	61

**B-1997-2002****11 test-checked districts**

Districts	Bhopal	Chhattarpur	Gwalior	Indore	Jabalpur	Khar-gone	Mor-ena	Rewa	Satna	Shahdol	Ujjain	Total
No. of scavengers during 1997-2002												
(i) To be rehabilitated	1240	936	1350	3650	1940	669	2268	999	779	296	2360	16487
(ii) Actually rehabilitated	641	125	640	1431	1452	207	1609	393	316	147	1079	8040
(iii) Shortfall	599	811	710	2219	488	462	659	606	463	149	1281	8447
(iv) Percentage of shortfall	48	87	53	61	25	69	29	61	59	50	54	51

**Appendix XXV**

**(Reference: paragraph 4.1.6.2 (iii)(a), page 92)**

**Statement showing extra cost due to wide variation of strata**

Sr. No.	Name of work	Agt. No. & Year	Item	Qty. as per G-Schedule in M <sup>3</sup>	Qty. as per actual execution in M <sup>3</sup>	Excess qty. of Hard Rock due to variation in strata in M <sup>3</sup>	Difference in rates Rs .per M <sup>3</sup>	Amount in Rs.
1.	E/W of ISP main canal from RD 29.419 km to 31.019 (Group ME-8)	2/1999-2000	Excavation of					
			(i) Hard soil & hard moorum	202383	57550.199	144832.80	(112-30)=82	11876290
			(ii) Disintegrated rock & soft rock	396837	217706.736	179130.264	(112-62)=50	8956513
			(iii)Hard rock	297620	689928.077	68345.012 (overall excess)	112	7654641
2	E/W of ISP main canal from RD 20 km to 23 km i/c 4 Nos. inline structures (Group ME-6)	21/1998-99	Excavation of					
			(i) Hard soil & hard moorum	93418.60	61978.73	31439.87	(123-30)=93	2923908
			(ii) Disintegrated rock & soft rock	71591.97	70078.33	1513.64	(123-37)=86	130173
			(iii)Hard rock	301063.79	366987.37	32970.07 (overall excess)	123	4055319
3	E/W of ISP main canal from RD 31.284 km to 32.269 km i/c 1 No. inline structure (Group ME-9 (A))	30/2000-2001	Excavation of					
			(i) Hard soil & hard moorum	72560.58	71251.89	1308.69	(120-20)=100	130869
			(ii) Disintegrated rock & soft rock	139555.82	114181.82	25374	(120-55)=65	1649310
			(iii)Hard rock	162722.70	219374.51	29969.12 (overall excess)	120	3596294
4	E/W of ISP main canal from RD 32.269 to 33.168 i/c 1 No. inline structure (Group ME-9 (B))	31/2000-2001	Excavation of					
			(i) Hard soil & hard moorum	68444.28	54095.12	14349.16	(120-25)=95	1363170
			(ii) Disintegrated rock & soft rock	165952.28	76581.71	89370.57	(120-52)=68	6077199
			(iii)Hard rock	56131.64	174532.32	14680.95 (overall excess)	120	1761714
5	E/W of ISP main canal from RD 35.980 km to 38.033 km. (Group ME-9 (D))	1/2001-2002	Excavation of					
			(i) Hard soil & hard moorum	97260.82	48940	48320.82	(120-20)=100	4832082
			(ii) Disintegrated rock & soft rock	92164.10	61234	30930.01	(120-57)=63	1948591
			(iii)Hard rock	60972.91	156172.11	15948.37 (overall excess)	120	1913804
	<b>Total</b>							<b>58869877</b> <b>Say Rs.5.89 crore</b>

**Appendix XXVI**

*(Reference: paragraph 4.1.9 (ii), page 97)*

**Statement showing payment for work not done**

Name of Division	Year	Agreement No.	per cent Rate	Quantity of	Rate per cum		Excess payment (Rs in lakh)
				Hard Rock (in cum)	Calculation	Rate	
N.D division No 10 Sanawad	1999-00	2	38.57 per cent below	689928	6.3-(6.3X 38.57/100)	3.87	26.70
N.D division No. 27 Sanawad	1998-99	21	21.22 per cent below	366987.37	6.3-(6.3X 21.22/100)	4.96	18.20
	2000-01	30	38.80 per cent	219374.51	6.3-(6.3X	3.86	8.47
	2000-01	31	42.11 per cent below	174532.32	6.3-(6.3X 42.11/100)	3.65	6.37
	2001-02	01	33.17 per cent below	156172.11	6.3-(6.3X 33.17/100)	4.21	6.58
N.D division No.25 Narmada Nagar	1991-92	2	0.95 per cent below	312199	4.2-(4.2X 0.95/100)	4.16	12.99
	1993-94	5	15.49 per cent below	275639	4.2-(4.2X 15.49/100)	4.85	13.37
	1994-95	1	26.39 per cent below	86258	4.2-(4.2X 26.39/100)	3.09	2.67
	1998-99	1	0.82 per cent above	134968	4.2+(4.2X 0.82/100)	4.23	5.71
	1998-99	2	8.06 per cent below	4998	4.2-(4.2X 8.06/100)	5.79	0.28
	1998-99	3	8.24 per cent below	3292	4.2-(4.2X 8.24/100)	5.78	0.19
	2001-02	1	--	392	--	6.30	0.02
	2001-02	2	--	15805	--	6.30	1.00
	<b>Total</b>						



