

Appendix I
(Reference: paragraph 1.1, page 1)

Statement showing definitions of terms used in Chapter I

1. 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 classifications 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.

Part 2 - List of terms used in the Chapter - I and basis for their calculations
--

Terms	Basis for calculations
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> <u>Rate of Growth of the parameter(Y)</u>
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{previous year Amount})-1]*100$
Trend / Average	Trend of growth over a period of 5 years $[\text{LOGEST}(\text{Amount of 1997-98: Amount of 2002-03})-1]*100$
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth - Weighted Interest rates
Interest received as per cent to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
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 or Avoidance of Debt

Appendix II

(Reference: paragraph 1.1, page 2)

Statement showing apportionment of assets and liabilities of the erstwhile State of Madhya Pradesh as on 31 March 2004 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)
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
Guarantees	9709.60	39.56	3.68	10836.32(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.10480.65 crore of 2002-03 by Rs.355.67 crore due to
 - (i) Allocated to MP Rs.39.56 crore (ii) Allocated to chhatisgarh Rs.3.68 crore (iii) old guarantee received Rs.425.33 crore (iv) Old guarantee cancelled Rs.26.42 crore.

Appendix III
(Reference: paragraph 1.4, page 4)

**SUMMARISED FINANCIAL POSITION OF THE
GOVERNMENT OF MADHYA PRADESH AS ON 31 MARCH 2004**

(Rupees in crore)

As on 31.03.2003	Liabilities	As on 31.03.2004
10664.24	Internal Debt-	18601.89
5573.09	Market Loans bearing interest	7845.83
2.89	Market Loans not bearing interest	2.63
1153.73	Loans from other Institutions (Autonomous bodies)	4123.08
-	Ways and Means Advances	266.78
-	Overdraft from Reserve Bank of India	--
3934.53	Special Security issued to NSS fund of Central Government	6363.57
9483.05	Loans and Advances from Central Government-	9208.75
291.53	Pre 1984-85 Loans	255.31
1815.53	Non-Plan Loans	299.90
7221.33	Loans for State Plan Schemes	8500.96
39.10	Loans for Central Plan Schemes	36.20
115.56	Loans for Centrally Sponsored Plan Schemes	116.38
39.95	Contingency Fund	39.00
7034.50	Small Savings, Provident Funds, etc.	6861.34
2631.20	Deposits	2231.49
527.13	Reserve Funds	881.86
69.11	Suspense and Miscellaneous Balances	(-)200.65
30449.18		37623.68

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.

Audit Report (Civil) for the year ended 31 March 2004

As on 31.03.2003	Assets	As on 31.03.2004
18787.69	Gross Capital Outlay on Fixed Assets -	21466.32
1702.38	Investments in shares of Companies, Corporations, etc.	1737.30
17085.31	Other Capital Outlay	19729.02
2439.90	Loans and Advances -	2608.42
858.08	Loans for Power Projects	984.41
1531.37	Other Development Loans	1583.21
50.45	Loans to Government servants and Miscellaneous loans	40.80
-	Reserve Fund Investments	--
4.14	Advances	6.17
459.24	Remittance Balances	457.61
(-) 91.30	Cash -	94.21
(-) 37.51	Cash in Treasuries and Local Remittances	(-)5.18
(-) 113.41	Deposits with Reserve Bank	69.50
13.99	Departmental Cash Balance including permanent cash imprest	11.69
45.63	Cash Balance Investments and investment of earmarked funds	18.20
8849.51	Deficit on Government account -	12990.95
7679.47	(i) Accumulated deficit brought forward	8849.51
1169.40	(ii) Revenue Deficit of the current year	4475.76
-	(iii) Inter-State Settlement	--
0.64	(iv) Amount closed to Government account	(-) 334.32 \$
30449.18		37623.68

\$ Includes Rs.(-)334.38 crore proforma Transfer to Chhatisgarh State (Rs.264.93 crore small saving & provident fund, Rs.69.45 crore Insurance and pension fund Rs.3.08crore of proforma Transfer in 2001-02.

Appendix IV

(Reference: paragraph 1.4, page 4)

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2003-04

(Rupees in crore)

2002-03		2003-04	2002-03		2003-04			
					Non-plan	Plan	Total	
		Section-A: Revenue						
13390.40	I.	Revenue receipts	14288.96		I. Revenue expenditure			
6164.55		- Tax Revenue	6788.86	5444.68	General Services	6536.49	37.09	6573.58
				5284.26	Social Services	3785.13	1536.52	5321.65
1635.48		- Non tax revenue	1479.82	2295.58	-Education, Sports, Arts and Culture	2021.65	333.69	2355.34
				760.61	-Health and Family Welfare	531.19	229.64	760.83
3728.73		-State's share of Union Taxes	4247.14	397.38	-Water Supply, Sanitation Housing and Urban Development	267.07	191.68	458.75
301.16		-Non Plan grants	376.38	24.31	- Information and Broadcasting	19.70	0.63	20.33
				831.36	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward classes	439.25	437.07	876.32
815.90		-Grants for State Plan Schemes	776.40	56.21	-Labour and Labour Welfare	48.16	9.32	57.48
				909.49	-Social Welfare and Nutrition	448.07	333.59	781.66
744.58		-Grants for Central and Centrally Sponsored Plan Schemes	620.36	9.32	-Others	10.04	0.90	10.94
				3424.70	Economic Services	5036.06	1242.52	6278.58
				1225.59	-Agriculture and Allied Activities	787.33	360.72	1148.05
				632.31	-Rural Development	153.51	452.41	605.92
				-	-Special Areas Programme	--	--	--
				250.59	-Irrigation and Flood control	202.56	67.57	270.13
				979.77	-Energy	3661.26	293.08	3954.34
				66.18	-Industries and Minerals	31.75	34.79	66.54
				224.00	-Transport	172.82	17.46	190.28
				4.06	-Science, Technology and Environment	1.25	2.82	4.07

Audit Report (Civil) for the year ended 31 March 2004

2002-03			2003-04	2002-03		2003-04		
						Non-plan	Plan	Total
				42.20	-General Economic Services	25.58	13.67	39.25
				406.16	Grants-in-aid and contributions	590.91	--	590.91[▲]
1169.40	II.	Revenue deficit carried over to Section B	4475.76	-	II-Revenue surplus carried over to Section B			
14559.80		Total	18764.72	14559.80	Total	15948.59	2816.13	18764.72
		Section-B						
331.03	III	Opening cash balance including Permanent Advances and Cash Balance investment	-91.30	-	III.Opening overdraft from RBI	--	--	--
				2454.90	IV. Capital outlay	5.99	2672.65	2678.64
	IV	Miscellaneous Capital receipts		36.28	General Services	--	36.25	36.25
				535.84	Social services	1.94	533.40	535.34
				16.56	-Education, Sports, Arts and Culture		20.43	20.43
				18.29	-Health and Family Welfare	0.37	38.02	38.39
				394.13	-Water Supply, Sanitation Housing and Urban Development	1.45	359.75	361.20
				-	- Information and Broadcasting	--	--	--
				105.24	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	--	102.99	102.99
				1.21	-Social Welfare and Nutrition	0.12	11.98	12.10
				0.41	-Other Social Services	--	0.23	0.23
				1882.78	Economic Services	4.05	2103.00	2107.05
				33.86	-Agriculture and Allied Activities	3.80	46.40	50.20
				222.77	-Rural Development	--	226.59	226.59
				950.14	-Irrigation and Flood control	--	1081.32	1081.32
				347.54	-Energy	--	328.22	328.22
				9.62	-Industries and Minerals	0.23	7.79	8.02
				314.92	-Transport	--	407.37	407.37
				3.93	-General Economic Services	0.02	5.31	5.33
		Total		2454.90	Total	5.99	2672.65	2678.64

[▲] Grants-in-aid of Rs.22.38 crore to local bodies/institutions was misclassified under Capital expenditure instead of non-plan Revenue Expenditure

(Rupees in crore)

2002-03			2003-04	2002-03		2003-04
42.71	V	Recoveries of Loans and Advances	35.84	480.70	V. Loans and Advances disbursed	204.36
1.34		-From Power Projects	--	181.66	-For Power Projects	126.33
11.44		-From Government Servants	10.30	1.35	-To Government Servants	0.66
29.93		-From others	25.54	297.69	-To others	77.37
-	VI	Inter-State Settlement		-	VI. Inter State Settlement	--
-	VII	Revenue Surplus brought down		1169.40	VII. Revenue deficit brought down	4475.76
4949.30	VIII	Public debt receipt	9938.42	1493.61	VIII. Repayment of Public debt	2275.08
3168.69		-Internal debt other than ways and means advances and overdraft	7948.72	152.87	-Internal debt other than ways and means advances and overdraft	277.85
1780.61		-Loans and advances from Central Government	1722.92	1340.74	-Repayment of loans and advances to Central Government	1997.23
-		-Net transactions under Ways and means advances including overdraft	266.78	-	-Net transactions under Ways and means advances including overdraft	--
-	IX	Appropriation to Contingency Fund	--		IX. Appropriation to Contingency Fund	--
-	X	Amount transferred to Contingency Fund	0.05	0.05	X. Expenditure from Contingency Fund	1.00
20119.55	XI	Public Account receipts	22285.06	19935.23	XI. Public Account disbursements	22439.02
1108.88		-Small Savings and Provident Funds	1200.18	1016.81	-Small Savings and Provident Funds	1108.41
169.79		-Reserve funds	366.51	11.33	-Reserve Funds	11.78
10763.80		-Suspense and Miscellaneous	12155.79	10992.29	-Suspense and Miscellaneous	12425.60
4286.52		-Remittances	4436.76	4274.17	-Remittances	4435.12
3790.56		-Deposits and Advances	4125.82	3640.63	-Deposits and Advances	4458.11
-	XII	Closing Overdraft from Reserve Bank of India		(-) 91.30	XII. Cash Balance at end of the year	94.21
				(-) 37.51	-Cash in Treasuries and Local Remittances	-5.18
				(-) 113.41	-Deposits with Reserve Bank	69.50
				13.99	-Departmental Cash Balance including permanent cash imprest	11.69
				45.63	-Cash Balance Investment and Investment of Earmarked Funds	18.20
25442.59		Total	32168.07	25442.59	Total	32168.07

Appendix V
(Reference: paragraph 1.4, page 4)

SOURCES AND APPLICATION OF FUNDS

(Rupees in crore)

2002-03		Source	2003-04	
Amount	Per cent		Amount	Per cent
13390.40	75.55	Revenue receipts	14288.96	63.69
42.71	0.24	Recoveries of Loans and Advances	35.84	0.16
3455.69	19.50	Increase in Public debt	7663.35	34.16
412.81	2.33	Receipts from Public account	448.14	1.99
92.07		a. Increase in Small Savings	91.78	--
149.93		b. Increase in Deposits and Advances	--	--
158.46		c. Increase in Reserve Funds and Reserve Fund Investment	354.73	--
12.35		d. Effect of Remittances transactions	1.63	--
--		e. Increase in suspense and miscellaneous	--	--
422.33	2.38	Decrease in closing cash balance	--	--
17723.94	100	Total	22436.29	--
		Application		
14559.80	82.15	Revenue expenditure	18764.72	83.64
480.70	2.71	Lending for development and other purposes	204.36	.91
2454.90	13.85	Capital expenditure	2678.64	11.94
0.05		Net effect of Contingency Fund transactions	0.95	--
		Net effect of Inter State settlement	--	
228.49	1.29	Application from Public Account-	572.38	2.55
228.49		a. Net effect of Suspense and Miscellaneous	240.09	
-		b. Miscellaneous Government Account	--	
-		c. Decrease in Deposits and Advances	332.29	
-		d. Effect of Remittances transactions	--	
-		Increase in closing cash balance	215.24	0.96
17723.94	100	Total	22436.29	

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 Statement 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. Grants-in-aid of Rs.22.38 crore to local bodies/institutions was mis-classified under Capital (Plan) expenditure instead of non plan Revenue expenditure
5. There was a difference of Rs.371.75 lakh (credit) between the figures- Rs.6949.63 lakh (debit)- reflected in the Accounts and that intimated by Reserve Bank of India - Rs.7321.38 lakh (credit)- Under "Deposits with Reserve Bank". After close of June 2004 accounts, the net difference to be reconciled was Rs.171.20 lakh (credit)

Appendix VI
(Reference: paragraph 1.4, page 4)
TIME-SERIES DATA ON STATE GOVERNMENT FINANCES

(Rupees in crore)

	1999-2000 [⊗]	2000-01			2001-02	2002-03	2003-04
		April – October 2000	November 2000-March 2001	Total			
1. Revenue Receipts	13204	7136	5703	12839	11211	13391	14289
(i) Tax Revenue	5795 (44)	3225	2415	5640 (44)	4679(42)	6165(46)	6789(48)
Taxes on Sales, Trade, etc.	2555 (44)	1568	1198	2766 (49)	2361(50)	2906(47)	3293(49)
State Excise	1073 (19)	674	301	975 (17)	705(15)	890(15)	1086(16)
Stamps and Registration fees	470 (8)	298	179	477 (8)	445(10)	535(9)	614(9)
Taxes on Vehicles	402 (7)	257	149	406 (7)	393(8)	429(7)	455(6)
Other Taxes	1295(22)	428	588	1016(19)	775(17)	1405(22)	1341(20)
(ii) Non Tax Revenue	2469 (18)	1020	704	1724 (13)	1602(14)	1635(12)	1480(10)
(iii) State's share in Union taxes and duties	3262 (25)	2318	1637	3955 (31)	3439(31)	3729(28)	4247(30)
(iv) Grants-in-aid from GOI	1678 (13)	574	946	1520 (12)	1491(13)	1862(14)	1773(12)
2. Misc. Capital Receipts	--	--	--	--	--	--	--
3. Total revenue and Non debt capital receipts (1+2)	13204	7136	5703	12839	11211	13391	14289
4. Recovery of Loans and Advances	314	(-) 6	19	13	1588	43	36
4A Inter-State Settlement					--		
5. Public Debt Receipts	3462	2171	930	3101	3281	4949	9938
Internal Debt (Excluding Ways & Means Advances and Overdraft)	2104(61)	1308	568	1876(61)	1830(56)	3169(64)	7949(80)
Loans and Advances from Government of India ^s	1358(39)	632	362	994(32)	1451(44)	1780(36)	1722(17)
Net Transactions under Ways and means advances and overdraft	--	231	-	231(7)	--	--	267(3)
6. Total receipts in the Consolidated fund (3+4+5)	16980	9301	6652	15953	16080	18383	24263
7. Contingency Fund receipts	--	7	-	7	--	--	--
8. Public Account receipts	17170	9882	6638	16520	15013	20120	22285
9. Total receipts of the Government (6+7+8)	34150	19190	13290	32480	31093	38503	46548
10. Revenue expenditure	16136(93)	8938	6047	14985 (91)	14369(87)	14560(83)	18765(87)
Plan	2727(17)	1217	1466	2683 (18)	2516(18)	3520(24)	2816(15)
Non-Plan	13409(83)	7721	4581	12302 (82)	11853(82)	11040(76)	15949(85)
General Services (including interest, payments)	5244(33)	3364	1959	5323 (36)	5049(35)	5445(37)	6574(35)
Social Services	6210(38)	3639	2197	5836 (39)	4583(32)	5284(36)	5322(28)
Economic Services	4033(25)	1585	1713	3298 (22)	4364(30)	3425(24)	6278(34)
Grants-in-aid and contributions	648(4)	350	178	528 (3)	373(3)	406(3)	591(3)
11. Capital Expenditure	950(5)	524	586	1110 (7)	1471(9)	2455(14)	2679 (12)
Plan	946 (100)	518	587	1105(100)	1466(100)	2449(100)	2673(100)
Non-Plan	4	06	(-) 01	05	05	6	6
General Services	16 (2)	05	11	16(2)	22(1)	36 (1)	36(1)
Social Services	195 (20)	38	98	136(12)	172(12)	536(22)	535(20)
Economic Services	739 (78)	481	477	958(86)	1277(87)	1883(77)	2108(79)

-contd..

^s Includes ways and means advances from GOI.

Appendix VI (continued)

(Rupees in crore)

	1999-2000*	2000-01			2001-02	2002-03	2003-04
		April – October 2000	November 2000-March 2001	Total			
12. Disbursement of Loans and Advances	343 (2)	33	263	296(2)	599(4)	481 (3)	204(1)
12A Inter-State settlement		-	-		5-	-	--
13. Total expenditure (10+11+12)	17429	9495	6896	16391	16444	17496	21648
14. Repayment of Public Debt	549	271	547	818	522	1494	2275
Internal Debt (excluding Ways & Means Advances and Overdraft)	135	51	72	123	150	153	278
Net transactions under Ways and Means Advances and Overdraft	21	-	294	294	--	-	--
Loans and Advances from Government of India ⁵	393	220	181	401	372	1341	1997
15. Appropriation to Contingency Fund	--	-	-	--	--	-	--
16. Total disbursement out of Consolidated Fund (13+14+15)	17978	9766	7443	17209	16966	18990	23923
17. Contingency Fund disbursements	7	13	(-) 13	--	--	-	--
18. Public Account disbursements	16040	9690	6146	15836	13569	19935	22439
19. Total disbursements by the Government (16+17+18)	34025	19469	13576	33045	30535	38925	46362
20. Revenue Deficit (1-10)	2932	1802	344	2146	3158	1169	4476
21. Fiscal Deficit (3+4-13)	3911	2365	1174	3539	3645	4062	7323
22. Primary Deficit (21-23)	1772	858	270	1128	1391	1560	4117
Part D. Other data							
23. Interest payments (included in revenue expenditure)	2139	1507	904	2411	2254	2502	3206
24. Arrears of Revenue (percentage of Tax & non-Tax Revenue receipts)	465 (6)	-	-	347 (5)	204(3)	839 (11)	758⁵ (9)
25. Financial assistance to local bodies etc.	1505	224	589	813	2304	525	3324
26. Ways and Means Advances/ Overdraft availed (days)	165/100	70/9	95/38	165/47	117/172	103/176	200/60
27. Interest on WMA/Overdraft	10/3	6/2	2/1	8/3	11/5	11/7	13/4
28. Gross State Domestic Product (GSDP)	98768(P)	-		88445(@)	81286(Q)	83011(Q)	101027_Q
29. Outstanding debt (year-end)	25948	-	22548	22548	26487	30340	37785
30. Outstanding guarantees (year-end)	142	-	-	467	472	585	974
31. Maximum amount guaranteed (year- end)	9671	-	-	9673	9701	11572	12131
32. Number of incomplete projects	237	-	-	185	180	301	453
33. Capital blocked in incomplete projects	5957	-	-	4983	5589	6459	7447

(Q) Quick estimates for the successor State of Madhya Pradesh.

(P)- Provisional

(@) Provisional figures of GSDP for the full year (Rs.73165 crore) for the successor State of Madhya Pradesh plus pro-rata figures of that for Chhattisgarh (Rs.15280 crore) for April-October 2000.

(*) In respect of composite state of Madhya Pradesh

(5) Revenue figure of some principal heads of revenue

Appendix VII

(Reference: paragraph 1.6.2 (f), page 12)

Statement showing unauthorised retention of funds by keeping these in bank account/post office

(Rupees in lakh)

Sl. No.	Name of the Unit	Amount drawn	Purpose	Unutilised amount	Reasons furnished by the department	Remarks
1	Assistant Commissioner Tribal Development DHAR (May 2003)	599.39 233.26	For construction works ----do---	599.39 (Bank) 233.26 (Post Office)	Under the orders of Collector, after due approval of Finance Department. After approval of the Collector, would be deposited in P.D. account	Department did not produce the sanction of F.D.
2	District Organiser Tribal Welfare SATNA (June 2004)	112.25	For construction works and development schemes	112.25 (Banks & Post offices)	To avoid the lapse of budget at the end of financial year. Department noted it for future.	
3	Assistant Commissioner Tribal Development SEONI (February 2003)	219.77	for electrification in rural areas, single point connection for SC localities, Majra Tola, Erection/development of electric lines up to wells of SC/ST farmers	61.87 (Bank)	As per the orders of the collector due to non receipt of the proposal from MPSEB.	
4	Assistant Commissioner Tribal Development CHHINDWARA (April 2003)	238.51	For construction works and advance for the schemes.	45.91 (Bank)	Irregularity was noted by the department for compliance in future.	
	Total	1403.18 or Rs. 14.03 crore		1052.68 or Rs. 10.53 crore		

Appendix VIII

(Reference: paragraph 1.7.2, page 16)

Department wise figures of Misappropriation, Defalcations, etc.

Sl. No.	Major head and name of the department	No. of cases	Amount (in Rupees)	Category	Remarks
1.	2210-Medical & Public Health Department	136	1,19,32,260.80	Misappropriation, defalcation, losses etc.	
2.	2245-Natural Calamities & Assistance.	2	46,83,536.05	-----“-----	
3.	2051-Public Service Commission	1	23,109.71	-----“-----	
4.	2040-Sales Tax	1	85,518.50	-----“-----	
5.	2014 –Administration of Justice	27	12,40,429.22	-----“-----	
6.	2054-Treasury and Accounts (Finance Deptt.)	11	33,13,906.85	-----“-----	
7.	2029-Land Record & Settlements	24	8,52,504.24	-----“-----	
8.	2053-Finance & General Administration	9	3,48,291.94	-----“-----	
9.	2058-Printing and Stationery	1	66,739.00	-----“-----	
10.	2211-Family Welfare Department	69	16,65,668.06	-----“-----	
11.	2853-Non-ferros mining	3	58,923.30	-----“-----	
12.	2403-Animal Husbandry Deptt.	20	1,16,2076.01	-----“-----	
13.	2225-Welfare of SC/ST & OBC	51	25,22,661.51	-----“-----	
14.	2030-Stamp & Registration	1	95,980.00	-----“-----	
15.	2055-Police	217	73,27,675.78	Losses	
16.	2041-Transport	1	5,63,756.00	Misappropriation, defalcation, losses etc.	
17.	2235-Panchayat & Social Welfare	7	1,63,666.85	-----“-----	
18.	2235-Women and Child Welfare	8	3,20,521.00	-----“-----	
19.	2235- Rehabilitation Department	5	30,460.49	-----“-----	
20.	2401-Agriculture Deptt.	23	8,89,033.88	-----“-----	
21.	2402-----“-----	11	2,15,089.57	-----“-----	
22.	2851-Gramodyog	8	3,67,212.40	-----“-----	
23.	2230-Labour	14	9,63,470.36	-----“-----	
24.	2039-State Excise	13	5,10,303.72	-----“-----	
25.	2408-Food & Civil Supply	2	58,419.85	-----“-----	
26.	2425-Co-operative	2	1,11,774.00	-----“-----	
27.	2202-School Education Deptt.	144	5,47,5724.90	-----“-----	
28.	2202-Higher Education Deptt.	23	13,11,198.49	-----“-----	
29.	2203-Technical Education Deptt.	5	3,22,931.67	-----“-----	
30.	2205-Art & Culture Deptt.	1	13,12,117.70	-----“-----	
31.	2405-Fisheries Deptt.	2	63,323.09	Misappropriation, defalcation, losses etc.	
32.	2501, 2505, 2515 Rural Development Department	16	8,18,981.77	-----“-----	
	Total	858	4,88,77,266.71		

Appendix IX

(Reference: paragraph 1.7.2, page 16)

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

(Amount in Rupees)

Sl. No.	Major head and name of the department	Upto 1999-2000		2000-2001		2001-2002		2002-2003		2003-04		Grand Total	
		No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts
1.	2210-Medical & Public Health Department	134	11769770.80	2	162490.00	--	--	--	--	--	--	136	11932260.80
2.	2245-Natural Calamities & Assistance.	2	4683536.05	--	--	--	--	--	--	--	--	2	4683536.05
3.	2051-Public Service Commission	1	23109.71	--	--	--	--	--	--	--	--	1	23109.71
4.	2040-Sales Tax	1	85518.50	--	--	--	--	--	--	--	--	1	85518.50
5.	2014 -Administration of Justice	24	695338.91	3	545090.31	--	--	--	--	--	--	27	1240429.22
6.	2054-Treasury and Accounts (Finance Deptt.)	11	3313906.85	--	--	--	--	--	--	--	--	11	3313906.85
7.	2029-Land Record & Settlements	23	772504.24	1	80000.00	--	--	--	--	--	--	24	852504.24
8.	2053-Finance & General Administration	8	236791.94	1	111500.00	--	--	--	--	--	--	9	348291.94
9.	2058-Printing and Stationery	1	66739.00	--	--	--	--	--	--	--	--	1	66739.00
10.	2211-Family Welfare Department	69	1665668.06	--	--	--	--	--	--	--	--	69	1665668.06
11.	2853-Non-ferros mining	1	1669.30	2	57254.00	--	--	--	--	--	--	3	58923.30
12.	2403-Animal Husbandry Deptt.	17	1126850.38	--	--	1	609.00	1	24853.00	1	9763.63	20	1162076.01
13.	2225-Welfare of SC/ST & OBC	51	2522661.51	--	--	--	--	--	--	--	--	51	2522661.51
14.	2030-Stamp & Registration	1	95980.00	--	--	--	--	--	--	--	--	1	95980.00
15.	2055-Police	114	3856159.98	17	789521.30	41	1165949.00	40	1112444.50	5	403601.00	217	7327675.78
16.	2041-Transport	1	563756.00	--	--	--	--	--	--	--	--	1	563756.00

Audit Report (Civil) for the year ended 31 March 2004

Sl. No.	Major head and name of the department	Upto 1999-2000		2000-2001		2001-2002		2002-2003		2003-2004		Grand Total	
		No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts	No. of cases	Amounts
17.	2235-Panchayat & Social Welfare	7	163666.85	--	--	--	--	--	--	--	--	7	163666.85
18.	2235-Women and Child Welfare	8	320521.00	--	--	--	--	--	--	--	--	8	320521.00
19.	2235- Rehabilitation Department	5	30460.49	--	--	--	--	--	--	--	--	5	30460.49
20.	2401-Agriculture Deptt.	18	522863.88	--	--	1	95000.00	1	4292.00	3	266878.00	23	889033.88
21.	2402.-----“-----	8	116201.57	--	--	1	5388.00	1	90000.00	1	3500.00	11	215089.57
22.	2851-Gramodyog	2	18605.05	1	274682.35	2	11400.00	1	1525.00	2	61000.00	8	367212.40
23.	2230-Labour	4	136725.76	5	737152.00	--	--	4	26126.00	1	63466.60	14	963470.36
24.	2039-State Excise	8	449160.72	1	22083.00	2	30431.00	2	8629.00	--	--	13	510303.72
25.	2408-Food & Civil Supply	2	58419.85	--	--	--	--	--	--	--	--	2	58419.85
26.	2425-Co-operative	--	--	2	111774.00	--	--	--	--	--	--	2	111774.00
27.	2202-School Education Deptt.	130	3782023.69	1	44276.00	2	425287.00	9	772559.21	2	451579.00	144	5475724.90
28.	2202-Higher Education Deptt.	20	1288638.49	--	--	2	16130.00	--	--	1	6430.00	23	1311198.49
29.	2203-Technical Education Deptt.	1	63710.47	--	--	4	259221.20	--	--	--	--	5	322931.67
30.	2205-Art & Culture Deptt.	1	1312117.70	--	--	--	--	--	--	--	--	1	1312117.70
31.	2405-Fisheries Deptt.	1	2723.09	--	--	--	--	--	--	1	60600.00	2	63323.09
32.	2501, 2505, 2515 Rural Development Department	14	678950.77	--	--	1	7031.00	1	133000.00	--	--	16	818981.77
	TOTAL	688	40424750.61	36	2936822.96	57	2016446.20	60	2173428.71	17	1326818.23	858	48877266.71

Appendix X

(Reference: paragraph 1.7.3, page 16)

Write off of losses, etc.

Sl. No.	Department	Number of cases	Amount (in rupees)
1.	Sales Tax	2	27570.00
2.	Mining	1	80442.00
3.	Welfare of SC, ST & OBC	12	286867.01
4.	Police	20	411271.90
5.	Transport	1	18019.20
6.	Panchayat and Social Welfare	3	12507.80
7.	Rehabilitation	1	12617.00
8.	Gramodyog	2	10000.00
9.	Industries	1	52611.00
10.	Agriculture	1	2340.00
11.	School Education	25	189004.02
12.	Rural Development	3	132425.95
13.	Fisheries	1	36803.26
14.	Higher Education	1	14800.00
	TOTAL	74	1287279.14

Appendix – XI
(Reference: paragraph 1.8.3, page 17)

Financial position of Statutory Corporation/Government Companies as on 15-12-2004
running in loss at the end of March 31st of the financial year 2003-04

Sl. No.	Name of the Company/ Corporation	Amount invested (paid-up-capital) at the end of the Year				Accumulated loss (-) at the end of 31 st March of the year	Years upto which accounts furnished	Remarks
		State	Central	Others	Total			
		(Rupees in lakh)						
1.	2.	3.	4.	5.	6.	7.	8.	9.
A.	Companies							
1.	MP State Agro Industries Development Corporation Limited Bhopal	209.50	120.00	--	329.50	(-)32.15	2001-02	
2.	MP Hastashilp Evam Hathkargha Vikas Nigam Limited Bhopal	1.70	52.00	72.46	126.16	(-)208.63	2000-01	
3.	MP Police Housing Corporation Limited Bhopal	600.00	--	--	600.00	(-) 94.68	2002-03	
4.	MPAKVN (Rewa) Limited Rewa	--	--	80.00	80.00	(-) 464.33	2001-02	
5.	MP Pichhra Varg Tatha alpsankhyak Vitta Evam Vikas Nigam Bhopal	644.85	--	--	644.85	(-)16.44	1997-98	
6.	MP State Tourism development Corporation Limited Bhopal	2497.29	--	--	2497.29	(-)41.23	2001-02	
7.	MP State Industrial Development Corporation Limited Bhopal	8109.18	--	--	8109.18	(-)31064.18	2002-03	
8.	MP Urja Vikas Nigam Limited Bhopal	68.92	--	--	68.92	(-)131.75	2002-03	
B.	Defunct Companies							
9.	MP Lift Irrigation Corporation Limited Bhopal	592.29	--	--	592.29	(-)623.76	1991-92	
10.	Optel Telecommunications Ltd District-Raisen.	--	Private Share Holder	1500.00 896.71	2396.71	(-)6480.94	2002-03	
11.	MP State Industries Corporation Limited Bhopal	1511.67	--	--	1511.67	(-)6990.35	2001-02	
12.	MP State Textiles Corporation limited Bhopal	685.95	--	--	685.95	(-)9528.80	2002-03	
13.	MP Rajya Setu Nirman Nigam Limited	500.00	--	--	500.00	(-)205.04	1989-90	
C	619-B-Companies.							
14.	MP Vidyut Yantra Limited Bhopal	126.00	24.00	--	150.00	(-)378.00	1989-90	
D	Corporations.							
15.	MP State Electricity Board	16961.71	--	--	16961.71	(-)221998.00	2002-03	
16.	MP Road Transport Corporation.	14140.34	4096.38	--	18236.72	(-)86452.81	2002-03 (upto 31-12-2002)	
17.	MP Financial Corporation	6253.91	--	2554.45	8808.36	(-)23871.51	2002-03	
	Total	52903.31	4292.38	5103.62	62299.31	(-)388582.6		

- Note:**
- Column 5 represents the investment made by the holding Government Companies.
 - Latest position of uncertified accounts cannot be given by this wing as no provisional accounts are received in this wing.

Appendix XII

(Reference: paragraph 2.3.1, page 29)

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

(Rupees in crore)

Sl. No.	Number and name of grant/appropriation	Total Provision	Amount of saving (percentage of provision)
(1)	(2)	(3)	(4)
	A-Revenue- Voted		
1	01- General Administration	84.47	18.38 (21.8)
2	03- Police	987.59	124.14 (12.6)
3	04- Other expenditure pertaining to Home Department	10.98	3.76 (34.2)
4	05- Jails	69.80	10.67 (15.3)
5	08- Land Revenue and District Administration	320.58	55.24 (17.2)
6	09-Expenditure pertaining to Revenue Department	23.92	3.95 (16.5)
7	11- Expenditure pertaining to Commerce and Industry Department	55.71	16.12 (28.9)
8	13- Agriculture	324.18	92.59 (28.6)
9	15- Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	192.66	25.92 (13.5)
10	16- Fisheries	11.47	2.43 (21.2)
11	17- Co-operation	49.20	16.90 (34.3)
12	18- Labour	47.53	13.96 (29.4)
13	19- Public Health and Family Welfare	626.75	137.30 (21.9)
14	20- Public Health Engineering	220.76	26.58 (12)
15	21- Expenditure pertaining to Housing and Environment Department	52.04	22.13 (42.5)
16	24-Public Works- Roads and Bridges	249.13	80.54 (32.3)
17	25-Expenditure pertaining to Mineral Resources Department	9.67	2.80 (29)
18	26-Expenditure pertaining to Culture Department	19.59	3.66 (18.7)
19	28-State Legislature	24.42	4.91 (20.1)
20	29-Administration of Justice and Elections	185.99	60.11 (32.3)
21	31-Expenditure pertaining to Planning, Economics and Statistics Department	16.95	2.45 (14.5)
22	32- Expenditure pertaining to Public Relations Department	41.13	5.64 (13.7)
23	34- Social Welfare	23.30	3.93 (16.9)
24	36- Transport	20.77	2.80 (13.5)
25	37-Tourism	5.81	1.84 (31.7)
26	40- Expenditure pertaining to Water Resources Department-Command Area Development	5.09	3.51 (69)
27	43-Sports and Youth Welfare	10.99	3.82 (34.8)
28	44-Higher Education	318.12	52.61 (16.5)
29	45-Minor Irrigation Works	58.28	20.89 (35.8)
30	47-Technical Education and Man-Power Planning Department	137.42	33.88 (24.7)
31	48-Narmada Valley Development	9.21	3.97 (43.1)

(Rupees in crore)

(1)	(2)	(3)	(4)
32	49-Scheduled Caste Welfare	42.12	6.75 (16)
33	50-Expenditure pertaining to 20 Point Implementation Department	3.06	1.21 (39.5)
34	51- Religious Trusts and Endowments	10.09	2.10 (20.8)
35	52- Externally Aided Projects pertaining to Agriculture Department	5.23	1.29 (24.7)
36	55- Expenditure pertaining to Women and Child Welfare	321.26	89.74 (27.9)
37	56- Rural Industries	29.98	7.44 (24.8)
38	59-Externally Aided Projects pertaining to Rural Development Department	8.00	8.00 (100)
39	64-Special Component Plan for Scheduled Castes	401.15	118.07 (29.4)
40	66-Welfare of Backward Classes	68.78	8.43 (12.3)
41	71-Expenditure pertaining to Biodiversity and Biotechnology Department	5.00	4.61 (92.2)
42	72- Expenditure pertaining to Gas Tragedy Relief Works	38.91	18.32 (47.1)
43	74- Externally Aided Projects pertaining to Finance Department	22.17	22.17 (100)
44	79-Expenditure pertaining to Medical Education Department	179.22	20.22 (11.3)
45	80-Financial assistance to Three Tier Panchayati Raj Institutions	718.03	89.97 (12.5)
46	81-Financial assistance to Urban Bodies	886.44	160.33 (18.1)
47	82-Financial assistance to Tribal Area Sub-Plan- Three Tier Panchayati Raj Institutions	300.88	50.44 (16.8)
48	85-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Police	7.62	7.15 (93.8)
49	88- Upgradation of Standards of Administration recommended by the Eleventh Finance Commission— Judicial	4.83	3.18 (65.8)
50	90- Upgradation of Standards of Administration recommended by the Eleventh Finance Commission-- Public Health and Family Welfare	6.60	6.60 (100)
51	91-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- School Education	11.05	1.86 (16.8)
52	92- Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Culture	10.98	8.56 (78)
53	93- Expenditure Pertaining to Accelerated Energy Development	52.50	28.98 (55.2)
54	94-Expenditure pertaining to Sinhasth Mela, 2004	47.37	7.93 (16.7)
	Total (A)	7394.78	1530.78
	B-Revenue- charged		
55	01-General Administration	6.64	1.06 (16)
56	06-Expenditure pertaining to Finance Department	1.70	1.51 (88.8)
	Total (B)	8.34	2.57
	C-Capital Voted		
57	03-Police	9.76	2.51 (25.7)
58	06- Expenditure Pertaining to Finance Department	16.71	8.71 (52.1)
59	07-Expenditure pertaining to Commercial Tax Department	10.15	6.38 (62.9)
60	08- Land Revenue and District Administration	7.41	5.64 (76.1)
61	11-Expenditure pertaining to Commerce and Industry Department	17.59	12.00 (68.2)

(Rs. in crore)

(1)	(2)	(3)	(4)
62	17- Co-operation	110.81	53.53 (48.3)
63	19- Public Health and Family Welfare	24.76	5.11 (20.6)
64	21- Expenditure pertaining to Housing and Environment Department	14.17	2.75 (19.4)
65	23- Water Resources Department	446.27	84.01 (18.8)
66	27- School Education	14.13	14.13 (100)
67	37-Tourism	9.74	4.43 (45.5)
68	39- Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department.	40.01	19.26 (48.1)
69	40-Expenditure pertaining to Water Resources Department- Command area Development	8.25	2.59 (31.4)
70	41-Tribal areas sub-plan	367.47	44.76 (12.2)
71	42- Public Works relating to Tribal Areas Sub-plan-Roads and Bridges	96.60	34.85 (36.1)
72	45- Minor Irrigation Works	36.89	19.61 (53.2)
73	55-Expenditure pertaining to Women and Child Welfare	25.90	14.42 (55.7)
74	56-Rural Industries	2.10	1.71 (81.4)
75	57-Externally Aided Projects pertaining to Water Resources Department	104.50	25.48 (24.4)
76	59- Externally Aided Projects pertaining to Rural Development Department	84.00	41.01 (48.8)
77	64- Special Component Plan for Scheduled Castes	186.80	39.88 (21.3)
78	66-Welfare of Backward Classes	1.70	1.07 (62.9)
79	67- Public Works-Buildings	54.87	29.94 (54.6)
80	72-Expenditure pertaining to Gas Tragedy Relief Works	3.27	2.78 (85)
81	73- Externally Aided Projects pertaining to Housing and Environment Department	25.00	2.61 (10.4)
82	75- NABARD Aided Projects pertaining to Water Resources Department	127.10	14.57 (11.5)
83	80-Financial assistance to Three Tier Panchayti Raj Institutions	5.38	1.34 (24.9)
84	81-Financial assistance to Urban Bodies	20.26	8.53 (42.1)
85	84-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Revenue	23.90	14.13 (59.1)
86	85- Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Police	9.49	3.96 (41.7)
87	86-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Jail	3.33	1.10 (33)
88	87-Externally Aided Projects pertaining to Technical Education and Manpower Planning Department	9.50	7.75 (81.6)
89	93- Expenditure Pertaining to Accelerated Energy Development	52.50	28.98 (55.2)
	Total (C)	1970.32	559.53
	Grand Total (A+B+C)	9373.44	2092.88

Appendix XIII

(Reference : paragraph 2.3.1, page 29)

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	20-Public Health Engineering	4215-01-102-0701-7557-Sector Reforms Scheme.	1.00
2	24-Public Works- Roads and Bridges	5054-03-337-0701-7085-Roads Construction Works (A.D.B.)	40.00
3	27-School Education	2202-02-109-0701-7817-Computer arrangement under CLASS project.	3.25
4	40-Expenditure pertaining to Water Resources Department- Command area Development	2705-207-0701-6305-Grant to Irrigation Participatory Management Societies.	1.00
5	56-Rural Industries	2851-108-0701-6611-T.C.I.D.S. Project (Textile Centre Infrastructure Development Scheme) Burhanpur	3.68
6	64-Special Component Plan for Scheduled Castes	25-Scheduled Tribe, Scheduled Caste Welfare Department 4059-60- 789- 800-0703-5172- Establishment of Police Station for SC/ST	1.14
7	67-Public Works- Buildings	2059-80-001-0701-7090-Payment to Staff under V.R.S.(A.D.B.)	1.00
8	67-Public Works- Buildings	4059-01-051-0701-7716-Building Construction in Subordinate Courts. (Family Courts)	1.40
9	80-Financial assistance to Three Tier Panchayti Raj Institutions	2216-01-800-0701-5198-Indira Awas Yojna.	1.08
10	81-Financial assistance to Urban Bodies	2217-01-001-0701-9106-Golden Jubilee Urban Employment Scheme.	10.78
		Total-(A)	64.33
B- Central Sector Schemes.			
11	08-Land Revenue and District Administration	2029-103-0801-5917-Extension of Computerization Scheme of Land Records.	9.00
12	08-Land Revenue and District Administration	2029-103-0801-8717-Sixteenth Animal Census.	1.00
13	11-Expenditure pertaining to Commerce and Industry Department	2852-80-800-0801-705-Development and Construction Work in Industrial Areas/ Institutes.	3.00

(Rupees in crore)

(1)	(2)	(3)	(4)
14	19-Public Health and Family Welfare	2211-800-0801-2498-Supply of Conventional Contraceptives.	7.00
15	19-Public Health and Family Welfare	2211-800-0801-6106-Universal Immunization.	10.00
16	19-Public Health and Family Welfare	3606-237-0801-2498-Supply of Conventional Contraceptives.	13.34
17	19-Public Health and Family Welfare	3606-237-0801-4244-Malaria.	9.64
18	19-Public Health and Family Welfare	3606-237-0801-8282-Child life and Safe Maternity Programme.	26.97
19	21-Expenditure pertaining to Housing and Environment Department	2215-02-106-0801-8872-National River Conservation Scheme.	1.00
20	24-Public Works- Roads and Bridges	5054-04-800-0801-8803-Saras Khedi Dhakoni Road from Ashok Nagar to Ishagarh.	1.00
21	27-School Education	2202-01-101-0801-7515-Grant to Madarsa Board.	4.60
22	27-School Education	2202-01-102-0801-6344-Modernisation of Madarsa.	6.41
23	27-School Education	4202-01-201-0801-8742-Pradhan Mantri Gramodaya Yojna.	8.37
24	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0801-8844-Grant from Central Government Under Decentralized Procurement Scheme.	150.00
25	41-Tribal areas sub-plan	25-Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-796-277-0802-7769-Special Repairs in Departmental Educational Institutions. [Article 275 (i)]	3.54
26	55-Expenditure pertaining to Women and Child Welfare	2235-02-102-0801-5356-Supervision of Integrated Child Development Services (Under Externally Aided Scheme)	8.08
27	55-Expenditure pertaining to Women and Child Welfare	2235-02-102-0801-7543-Communication Strategy.	3.05
28	55-Expenditure pertaining to Women and Child Welfare	2235-02-102-0801-8808-Work related to Information Technology.	4.95
29	66-Welfare of Backward Classes	2225-03-277-0801-9026-Post Metric Scholarships.	2.00
30	66-Welfare of Backward Classes	2225-03-800-0801-3673-State Scholarships.	1.00
		Total - (B)	273.95

(Rupees in crore)

(1)	(2)	(3)	(4)
C-- Schemes Financed out of Additive Funds of Government of India for Tribal Area Sub-plan			
31	41-Tribal areas sub-plan	14-Agriculture Department. 2401-794-103-0602-5081- Suraj Dhara Scheme.	1.25
32	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-277-0602-8836-Madhya Pradesh Residential School Committee.	3.10
33	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7771-Useful Extension Services on Tribal's Land.	3.45
34	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7772-Training cum Demonstration Programme for Tribal Farmers.	1.15
35	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7773-Distribution of Seeds, Fertilizers, Minikits and Pesticides to Tribal families under Agriculture Programme.	2.30
36	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7774-Vocational Crop Programme on Tribal Farmer's fields.	1.15
37	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7775- Land reform on the land of Scheduled Tribe Farmers.	1.75
38	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7776-Plantation of fruits and vegetables on the land of Tribal beneficiaries.	1.15
39	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7777-Training to Tribal people for production, processing and marketing Of fruits and vegetables.	1.15
40	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7778-Minor Plantation and Seed Farm.	1.15

(Rupees in crore)

(1)	(2)	(3)	(4)
41	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7782-Assistance to Tribal people for restoration of Agricultural land.	12.24
42	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7783-Check Dam, Wells, Tube Wells, Diversion Channels, Water harvesting Structure etc. for Tribal Community.	11.49
43	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7784-Assistance to tribal beneficiaries for Wells, Tube Wells, Irrigation Pumps and Agriculture Ponds.	10.10
44	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7785-Plantation of grain and fruits species as a measures of Soil Conservation on the land of Tribals.	10.90
45	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7786-Supply of Milk giving animals, Hen, Goat, Sheep, Piggery and Ducks etc. to Tribal families.	3.45
46	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7789-Assistance to Milk and Poultry Farming Co-operative Societies of Tribal members.	1.15
47	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7790-Plantation of Minor Forest Produce and collection of roots and herbs in Tribal Areas.	8.09
48	41-Tribal areas sub-plan	25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-794-800-0602-7793-Enterprenureship Development in Tribal Youths.	1.03
49	64-Special Component Plan for Scheduled Castes	14-Agriculture Department. 2401-793-103-0603-8769-Annapurna Yojna.	2.25
		Total- (C)	78.30
		Grand Total (A+B+C)	416.58

Appendix XIV

(Reference : paragraph 2.3.1, page 29)

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	07-Expenditure pertaining to Commercial Tax Department	<i>2039-001-122-Superintendance.</i>	168.50	10657.7
2	58-Expenditure on Relief on account of Natural Calamities and Scarcity	<i>2245-02-101-2018-Cash Doles.</i>	37.45	749
3	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-02-101-747-Relief to Hail Storm Sufferers.	15.25	305
4	64-Special Component Plan for Scheduled Castes	25-Scheduled Tribe, Scheduled Caste Welfare Department. 2225-01-789-800-0803-5089-Dignity Scheme of Releasing and Rehabilitation of scavengers.	8.29	82895900 (Excess against token provision)
5	67-Public Works-Buildings	2216-80-001-2300-Direction and Administration (Prorata Share of Establishment Charges transferred from Grant No. 67-Major Head 2059-Public Works)	6.18	123.5
Total-(A)			235.67	
B-Revenue- Charged				
6	--Interest Payments and Servicing of Debt	2049-01-101-6417-8.50% M.P. State Development Loan (auction)-2011.	22.24	608.5
7	--Interest Payments and Servicing of Debt	2049-01-101-6419-New Market Loan.	254.28	2382.4
8	--Interest Payments and Servicing of Debt	2049-01-101-7110-6.94% M.P. state Development Loan 2012.	13.16	329
9	--Interest Payments and Servicing of Debt	2049-01-200-6235-Interest on Loans from National Capital Region Planning Board.	11.64	837.3
Total (B)			301.32	

(Rupees in crore)

1	2	3	4	5
	(C) Capital Voted-			
10	41-Tribal areas sub-plan	27-Narmada Valley Development-4701-03-796-201-0102-5223-Man project (NABARD).	7.25	164.9
11	48-Narmada Valley Development	4801-01-206-0101-7058-Payment of share of Indira Sagar Project Unit I to N.H.D.C.	39.06	100.3
		Total (C)	46.31	
	D- Capital- Charged			
12	-Public Debt	6003-109-6236-Loans from National Capital Region Planning Board	12.16	905.6
		Total (D)	12.16	
		Grant Total (A+B+C+D)	595.46	

Appendix XV

(Reference: paragraph 2.3.1, page 29)

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	3-Police	<i>2055-109-1816-Anti Decoity Operations.</i>	8.99	83.6
2	6-Expenditure pertaining to Finance Department	<i>2070-800-224- Other Expenditure.</i>	97.56	100
3	6-Expenditure pertaining to Finance Department	<i>2070-800-6409-Lump-sum Provision for Voluntary Retirement.</i>	10.00	100
4	6-Expenditure pertaining to Finance Department	<i>2070-800-7735-Recommendation of Brahama Swarup Committee.</i>	75.00	100
5	6-Expenditure pertaining to Finance Department	<i>2070-800-7738-Relief on Pension.</i>	33.28	100
6	6-Expenditure pertaining to Finance Department	<i>2070-800-7859-Administrative arrangements due to formation of new Districts.</i>	30.00	100
7	6-Expenditure pertaining to Finance Department	2071-01-102-3080-Payment of Commuted Value of Pensions in India.	117.90	93.6
8	7-Expenditure pertaining to Commercial Tax Department	2039-800-4034-Running of Departmental Liquor Shops.	176.12	99.5
9	8-Land Revenue and District Administration	2029-103-0801-5917-Extension of Computerization Scheme of Land Records.	9.00	100
10	8-Land Revenue and District Administration	2029-103-0101-5045-Digitisation of Cedestral Survey Maps.	7.68	100
11	12-Expenditure pertaining to Energy Department	2801-80-101-0101-7656- Prime Minister Gramodaya Yojna.	5.00	100
12	19-Public Health and Family Welfare	2210-01-110-1201-7099-Rajiv Gandhi Community Health Mission.	22.86	100
13	19-Public Health and Family Welfare	2210-06-800-0801-1801-Cost of Material and Decoration under T.C.A. Programme.	9.73	100
14	19-Public Health and Family Welfare	2211-101-0801-1200- Rural Family Welfare Services.- Direct Expenditure.	34.31	86.3
15	19-Public Health and Family Welfare	2211-200-0801-6216-District Level Post Maternity Centres.	5.36	85.1
16	19-Public Health and Family Welfare	2211-800-0801-2498-Supply of Conventional Contraceptives.	7.00	100

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
17	19-Public Health and Family Welfare	2211-800-0801-6106-Universal Immunization.	10.00	100
18	19-Public Health and Family Welfare	3606-237-0801-2498-Supply of Conventional Contraceptives.	13.34	100
19	19-Public Health and Family Welfare	3606-237-0801-4244-Malaria.	9.64	100
20	19-Public Health and Family Welfare	3606-237-0801-8282-Child Life and Safe Maternity Programme.	26.97	100
21	23-Water Resources Department	2701-01-800-6360-Arrangement of Funds for Elected Farmers Institutions.	5.75	88.5
22	27-School Education	2202-01-102-0801-6344-Modernisation of Madarsa.	6.41	100
23	27-School Education	2202-02-105-0801-3504-Integrated Education Scheme for Disabled Children (I.E.D.)	24.28	83
24	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0801-8844-Grant from Central Government under Decentralized Procurement Scheme.	150.00	100
25	41-Tribal areas sub-plan	25-Scheduled Tribe, Scheduled Caste Welfare Department-2225-02-794-800-0602-7782-Assistance to Tribal people for restoration of Agriculture Land.	12.24	100
26	41-Tribal areas sub-plan	25-Scheduled Tribe, Scheduled Caste Welfare Department-2225-02-794-800-0602-7783-Check Dam, Wells, Tube Wells, Diversion Channels, Water Harvesting Structure etc. for Tribal Community.	11.49	100
27	41-Tribal areas sub-plan	25-Scheduled Tribe, Scheduled Caste Welfare Department-2225-02-794-800-0602-7784-Assistance to Tribal beneficiaries for Wells, Tube wells, Irrigation Pumps and Agriculture Ponds.	10.10	100
28	41-Tribal areas sub-plan	25-Scheduled Tribe, Scheduled Caste Welfare Department-2225-02-794-800-0602-7785-Plantation of grain and fruits species as a measures of Soil Conservation on the land of Tribals.	10.90	100

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
29	41-Tribal areas sub-plan	25-Scheduled Tribe, Scheduled Caste Welfare Department- 2225-02-794-800-0602-7790-Plantation of Minor Forest Produce and collection of roots and herbs in Tribal Areas.	8.09	100
30	45-Minor Irrigation Works	2702-80-800-7051-Dam Safety	22.86	91.4
31	55-Expenditure pertaining to Women and Child Welfare	2235-02-102-0801-5356-Supervision of Integrated Child Development Services (Under Externally Aided Scheme).	8.08	100
32	55-Expenditure pertaining to Women and Child Welfare	2235-02-103-0801-8687-Balika Samriddhi Yojna.	5.25	87.5
33	55-Expenditure pertaining to Women and Child Welfare	2236-02-101-0801-7098-National Supplementary Nutrition Mission.	7.19	89.9
34	58-Expenditure on relief on Account of Natural Calamities and Scarcity.	2245-01-800-7024-Amount received from National Contingent Calamity Relief Fund.	23.78	100
35	59-Externally Aided Projects pertaining to Rural Development Department	2501-01-800-1201-7755-M.P. Rural Livelihood Project.	8.00	100
36	74-Externally Projects pertaining to Finance Department	2052-091-0101-8451-Establishment of State Reconstruction Fund (State Revival Fund)	22.17	100
37	81-Financial assistance to Urban Bodies	2217-01-001-0701-9106-Golden Jubilee Urban Employment Scheme.	10.78	100
38	90-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Public Health and Family welfare	2210-01-800-1301-5049-Health Services.	5.28	100
		Total (A)	1062.39	

(Rupees in crore)

B- Revenue Charged				
39	...Interest Payments and Servicing of Debt	2049-01-200-3752-Interest on Loans from the National Co-operative Development Corporation.	17.21	95.6
40	...Interest Payments and Servicing of Debt	2049-03-104-4033-Interest on Departmental Provident Funds.	13.93	87.6
41	...Interest Payments and Servicing of Debt	2049-03-104-807-Interest on Workmen's Contributory Provident Funds.	5.81	100
42	...Interest Payments and Servicing of Debt	2049-60-701-4198-Government Employees Group Insurance Scheme. (Interest on Saving Fund)	67.81	100
43	...Interest Payments and Servicing of Debt	2049-60-701-4209- Interest on Government Servants Family benefit (Welfare) Fund.	25.98	100
Total - (B)			130.74	

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
C-Capital- Voted				
44	11-Expenditure pertaining to Commerce and Industry Department	6860-01-190-0101-6777-Payment of outstanding Electricity Bills to M.P.E.B.	10.09	100
45	12-Expenditure pertaining to Energy Department	4801-06-190-1201-7697-Payment of Grants Portion in the form of Share Capital in project loans received from Asian Development Bank.	120.00	100
46	12-Expenditure pertaining to Energy Department	6801-800-0101-2967-Other Loans to Electricity Boards.	512.19	83
47	17-Co-operation	4425-107-0101-2754-Investment in Share Capital of Primary Agriculture Credit Societies/ Farmers Service/ Large Scale Multipurpose Co operative Societies.	32.41	133.3*
48	23-Water Resources Department	4701-01-215-0101-2884- Canal and Appurtenant Works.	6.28	83
49	23-Water Resources Department	4701-03-800-0101-2339-Direction and Administration.	22.04	98
50	24-Public Works- Roads and Bridges	5054-03-337-0701-7085-Roads Construction Works(A.D.B.)	40.00	100
51	27-School Education	4202-01-201-0801-8742-Pradhan Mantri Gramodaya Yojna.	8.37	100
52	27-School Education	4202-01-201-0101-8742-Pradhan Mantri Gramodaya Yojna.	5.76	100
53	30-Expenditure pertaining to Panchayat and Rural Development Department	4515-800-0701-6655- Grant to M.P. Rural Road Development Authority.	250.90	80
54	41-Tribal areas sub-plan	34-Public Health Engineering. 4215-01-796-102-0702-9489- Fluorosis Control Programme in the State.	7.25	90
55	45-Minor Irrigation Works	4702-800-0101-2339-Direction and Administration	17.97	99
56	48-Narmada Valley Development	4701-01-233-2428-Executive Establishment (Unit I and II)	90.00	100
57	48-Narmada Valley Development	4701-80-800-0101-6399-Indira Sagar Project Unit- I	100.93	92
58	48-Narmada Valley Development	4801-01-203-0101-6401- Indira Sagar Canal-Bed Power House.	11.97	98
59	75-NABARD Aided Projects pertaining to Water Resources Department	4702-101-0101-2339- Direction and Administration.	8.00	100
		Total (C)	1244.16	
		Grand Total (A+B+C)	2437.29	

*Due to minus expenditure.

Appendix XVI

(Reference : Paragraph 2.3.2, page 29)

Cases of persistent savings

(Rupees in crore)

Sl. No.	Number and name of Grant/Appropriation	Amount of saving (percentage of saving in brackets)		
		2001-02	2002-03	2003-04
(1)	(2)	(3)	(4)	(5)
A-Revenue Voted				
1.	04- Other expenditure pertaining to Home Department	2.59 (33.9)	2.16 (30.9)	3.76 (34.2)
2	11-Expenditure pertaining to Commerce and Industry Department	9.16 (27.1)	12.19 (28.6)	16.12 (28.9)
3	16-Fisheries	2.41 (20.6)	2.45 (20.2)	2.43 (21.2)
4	17-Co-operation	7.82 (20.7)	14.19 (29)	16.90 (34.3)
5	18-Labour	12.73 (29.3)	11.35 (24.6)	13.96 (29.4)
6	25-Expenditure pertaining to Mineral Resources Department	1.82 (22.8)	1.79 (20.8)	2.80 (29)
7	29-Administration of Justice and Elections	28.24 (25.3)	48.64 (33.4)	60.11 (32.3)
8	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	42.73 (23.2)	58.93 (22)	171.17 (73)
9	40-Expenditure pertaining to Water Resources Department-Command Area Development	3.90 (45.3)	3.56 (69)	3.51 (69.1)
10	41-Tribal areas sub-plan	104.31 (28.8)	159.53 (32.1)	268.41 (41.5)
11	48-Narmada Valley Development	8.17 (90.8)	3.81 (45.7)	3.97 (43.1)
12	51-Religious Trusts and Endowments	2.13 (40.7)	1.12 (20.7)	2.10 (20.8)
13	52-Externally Aided Projects pertaining to Agriculture Department	1.86 (32.5)	1.93 (37.1)	1.29 (24.7)
14	55-Expenditure pertaining to Women and Child Welfare	76.38 (31.5)	69.99 (23.8)	89.74 (27.9)
15	64-Special Component Plan for Scheduled Castes	85.51 (32.6)	70.55 (22)	118.07 (29.4)
16	72-Expenditure pertaining to Gas Tragedy Relief Works	13.05 (40)	16.51 (45.2)	18.32 (47.1)
17	74-Externally Projects pertaining to Finance Department	83.68 (33.5)	56.72 (37.8)	22.17 (100)

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
18	88-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Judicial	9.52 (100)	3.05 (64.1)	3.18 (65.9)
19	90-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission-Public Health and Family Welfare	6.60 (50)	6.60 (100)	6.60 (100)
20	92-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission-Culture	3.48 (50.1)	3.37 (87.1)	8.56 (78)
B- Capital Voted				
21	06-Expenditure pertaining to Finance Department	12.50 (62.1)	4.22 (66.8)	8.71 (52.1)
22	08-Land Revenue and District Administration	5.76 (73.2)	4.97 (67.2)	5.64 (76.1)
23	11-Expenditure pertaining to Commerce and Industry Department	6.46 (30.9)	3.80 (23.6)	12.00 (68.2)
24	17-Co-operation	66.58 (85)	22.63 (56.5)	53.53 (48.3)
25	19-Public Health and Family Welfare	13.04 (98)	76.64 (87.4)	5.11 (20.6)
26	24-Public Works-Roads and Bridges	178.20 (52.1)	57.13 (20.2)	178.81 (37.5)
27	30-Expenditure pertaining to Panchayat and Rural Development Department	252.78 (94.9)	254.88 (84.6)	250.91 (80.9)
28	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	6.04 (23.9)	6.36 (20.5)	19.26 (48.1)
29	40-Expenditure pertaining to Water Resources Department- Command Area Development	3.11 (50.9)	6.09 (63.6)	2.59 (31.4)
30	42-Public Works relating to Tribal Areas Sub-Plan - Roads and Bridges	25.22 (36.5)	46.04 (47.4)	34.85 (36.1)
31	45-Minor Irrigation Works	30.00 (58.1)	27.13 (53.4)	19.61 (53.2)
32	48-Narmada Valley Development	164.40 (31.2)	476.52 (42.5)	507.32 (39.8)
33	59-Externally Aided Projects pertaining to Rural Development Department	58.98 (77.6)	39.78 (47.4)	41.01 (48.8)
34	64-Special Component plan for Scheduled Castes	87.00 (56.7)	58.48 (28.3)	39.88 (21.3)
35	67-Public Works- Building	35.30 (51.4)	37.95 (68.6)	29.94 (54.6)
36	84-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Revenue	12.44 (98.7)	9.22 (44.2)	14.13 (59.1)
37	86-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Jail	1.77 (83.4)	3.83 (84)	1.10 (33)

Appendix XVII

(Reference: paragraph 2.3.5, page 31)

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	83.32	1.15	66.09	18.38
2.	03-Police	986.21	1.37	863.44	124.14
3.	06-Expenditure pertaining to Finance Department	1476.24	212.50	1249.91	438.83
4.	07-Expenditure pertaining to Commercial Tax Department	323.55	1.10	298.53	26.12
5.	08-Land Revenue and District Administration	320.46	0.12	265.34	55.24
6.	10-Forest	490.70	0.10	484.81	5.99
7.	13-Agriculture	310.86	13.32	231.59	92.59
8.	14-Expenditure pertaining to Animal Husbandry Department	140.96	1.72	128.58	14.10
9.	15-Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	179.37	13.29	166.74	25.92
10.	16-Fisheries	11.41	0.06	9.04	2.43
11.	17-Co-operation	48.91	0.29	32.30	16.90
12.	18-Labour	47.38	0.15	33.57	13.96
13.	19-Public Health and Family Welfare	556.21	70.54	489.45	137.30
14.	20-Public Health Engineering	213.92	6.84	194.17	26.59
15.	27-School Education	1780.63	22.42	1628.42	174.63
16.	28-State Legislature	24.04	0.37	19.50	4.91
17.	29-Administration of Justice and Elections	182.03	3.95	125.87	60.11
18.	36-Transport	18.73	2.04	17.97	2.80
19.	41-Tribal areas sub-plan	545.61	100.91	378.11	268.41
20.	44-Higher Education	318.09	0.02	265.50	52.61
21.	47-Technical Education and Man-Power Planning Department	134.50	2.91	103.53	33.88
22.	55-Expenditure pertaining to Women and Child Welfare	295.57	25.69	231.52	89.74
23.	56-Rural Industries	22.55	7.43	22.54	7.44
24.	59-Externally Aided Projects pertaining to Rural Development Department	-Nil-	8.00	-Nil-	8.00

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)
25.	64-Special Component Plan for Scheduled Castes	395.12	6.02	283.08	118.06
26.	65-Aviation Department	24.37	0.63	23.08	1.92
27.	67-Public Works- Buildings	207.22	3.42	200.22	10.42
28.	72-Expenditure pertaining to Gas Tragedy Relief Works	35.65	3.25	20.58	18.32
29.	77-Special Problems recommended by the Eleventh Finance Commission- Sports and Youth Welfare	2.00	0.46	1.96	0.50
30.	79-Expenditure pertaining to Medical Education Department	178.12	1.09	158.99	20.22
31.	80-Financial assistance to Three Tier Panchayati Raj Institutions	659.77	58.26	628.06	89.97
32.	82-Financial assistance to Tribal Area Sub-Plan- Three Tier Panchayati Raj Institutions	264.90	35.97	250.43	50.44
33.	85-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Police	6.76	0.85	0.47	7.14
34.	86-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Jail	0.18	0.02	0.01	0.19
35.	92-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Culture	8.56	2.42	2.42	8.56
	Total (A)	10293.90	608.68	8875.82	2026.76
	B- Revenue- Charged				
36.	01- General Administration	6.50	0.14	5.58	1.06
37.	06-Expenditure pertaining to Finance Department	0.21	1.49	0.20	1.50
38.	19 - Public Health and Family Welfare	0.30	0.10	0.02	0.38
	Total (B)	7.01	1.73	5.80	2.94
	C- Capital- Voted				
39.	07-Expenditure pertaining to Commercial Tax Department	4.75	5.40	3.77	6.38
40.	11-Expenditure pertaining to Commerce and Industry Department	7.50	10.09	5.59	12.00
41.	12-Expenditure pertaining to Energy Department	616.00	120.00	102.81	633.19
42.	20-Public Health Engineering	174.40	3.50	171.66	6.24
43.	21-Expenditure pertaining to Housing and Environment Department	13.82	0.35	11.42	2.75

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)
44	24-Public Works- Roads and Bridges	422.34	54.00	297.53	178.81
45	41-Tribal areas sub-plan	333.81	33.67	322.72	44.76
46	42-Public Works relating to Tribal Areas Sub-Plan- Roads and Bridges	92.60	4.00	61.75	34.85
47	48-Narmada Valley Development	986.19	287.09	765.96	507.32
48	56-Rural Industries	1.64	0.46	0.40	1.70
49.	57-Externally Aided Projects pertaining to Water Resources Department	100.00	4.50	79.02	25.48
50.	60-Expenditure pertaining to District Plan Schemes	87.89	1.12	81.84	7.17
51.	64-Special Component Plan for Scheduled Castes	186.24	0.56	146.92	39.88
52.	66-Welfare of Backward Classes	1.20	0.50	0.63	1.07
53.	67-Public Works- Buildings	50.34	4.54	24.94	29.94
54.	75-NABARD Aided Projects pertaining to Water Resources Department	115.75	11.35	112.53	14.57
	Total (C)	3194.47	541.13	2189.49	1546.11
	Grand Total (A+B+C)	13495.38	1151.54	11071.11	3575.81

Appendix XVIII

(Reference: paragraph 2.3.5, page 31)

Cases where supplementary provision proved excessive

(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.	12-Expenditure pertaining to Energy Department	563.69	3457.65	3907.42	113.92
2.	21-Expenditure pertaining to Housing and Environment Department	27.94	24.10	29.91	22.13
3.	24-Public works- Roads and bridges	124.13	125.00	168.59	80.54
4.	51-Religious trusts and Endowments	7.64	2.45	7.99	2.10
5.	58-Expenditure on relief on Account of Natural Calamities and Scarcity	234.46	23.78	255.27	2.97
6.	66-Welfare of Backward Classes	48.97	19.81	60.36	8.42
7.	81-Financial assistance to Urban Bodies	673.26	213.18	726.11	160.33
8.	94- Expenditure Pertaining to Sinhasth Mela-2004	2.37	45.00	39.44	7.93
	Total (A)	1682.46	3910.97	5195.09	398.34
	B-Revenue- Charged				
9.	---Interest Payments and Servicing of Debt	3001.09	456.00	3206.50	250.59
	Total (B)	3001.09	456.00	3206.50	250.59
	C-Capital- Voted				
10	06-Expenditure pertaining to Finance Department	5.71	11.00	8.00	8.71
11	17- Co-operation	31.39	79.42	57.28	53.53
12	23-Water Resources Department	313.52	132.75	362.26	84.01
13	44-Higher education	2.90	1.00	3.40	0.50
14	86-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Jail	0.98	2.35	2.23	1.10
15	88-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Judicial	0.11	0.29	0.27	0.13
	Total (C)	354.61	226.81	433.44	147.98
	D-Capital- Charged-				
16	--Public Debt	6158.09	3177.55	8422.09	913.55
	Total (D)	6158.09	3177.55	8422.09	913.55
	Grand Total (A+B+C+D)	11196.25	7771.33	17257.12	1710.46

Additional requirement :- Rs.17257.12 crore (-) Rs. 11196.25 crore = Rs. 6060.87 crore

Appendix XIX

(Reference: paragraph 2.3.5, page 31)

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)
	A- Revenue Voted				
1.	68-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Panchayat and Rural Development	51.56	2.72	55.51	1.23
	Total (A)	51.56	2.72	55.51	1.23
	B- Revenue Charged				
2	67-Public Works- Building	0.05	0.05	0.15	0.05
	Total- (B)	0.05	0.05	0.15	0.05
	C-Capital- Voted				
3	35-Rehabilitation	0.14	0.08	0.23	0.01
4.	94- Expenditure pertaining to Sinhasth Mela, 2004	89.99	15.00	106.16	1.17
	Total (C)	90.13	15.08	106.39	1.18
	Grand Total (A+B+C)	141.74	17.85	162.05	2.46

Appendix XX

(Reference: paragraph 2.3.7, page 32)

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	--- Public Debt 6003-110-637- Ways and Means Advances.	4599.04	5063.48	464.44	(-) 5.00	469.44
2.	23-Water Resources Department 2701-80-001-0101-3556-Headquarter Establishment Unit-I	24.00	25.53	1.53	(-) 1.15	2.68
3.	23--Water Resources Department 2701-80-799-0101-9191-Stock.	13.50	16.55	3.05	(-) 9.90	12.95
4.	24-Public Works- Roads and Bridges 5054-04-800-0101-1513-Construction of Major Roads of District.	7.37	7.62	0.25	(-) 1.23	1.48
5.	41-Tribal areas sub-plan 31- Water Resources Department- 4702-796-800-0102-3828-Minor Irrigation Scheme.	12.52	15.15	2.63	(-) 1.08	3.71

- (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.5 lakh

(Rupees in crore)

Sl. No.	Description of Grant and Head of Account	Original plus supplementary provision	Actual expenditure	Available saving	Reappropriation/ surrender	Final excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	01-General Administration. 2015-101-6262-State Election Commission.	3.99	2.89	1.10	(-) 1.33	0.23
2.	05-Jails 2056-101-938-Central and District Jails.	65.22	55.56	9.66	(-) 10.91	1.25
3.	12-Expenditure pertaining to Energy Department 2801-02-800-0101-7023-Financial Assistance to Madhya Pradesh State Electricity Board.	486.00	240.22	245.78	(-) 403.36	157.58

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4.	15-Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Casts 22-Panchayat and Rural Development Department. 2216-03-789-102-0803-8743-Pradhan Mantri Gramodaya Yojna.	2.20	1.39	0.81	(-) 1.10	0.29
5	17- Co-operation. 2425-001-0101-123-Superintendence.	14.91	11.38	3.53	(-) 3.67	0.14
6.	21-Expenditure pertaining to Housing and Environment Department 4217-01-051-0101-284-Non Residential buildings.	3.50	2.55	0.95	(-) 1.23	0.28
7.	33-Tribal Welfare 2225-02-277-3492-Middle Schools.	98.99	93.24	5.75	(-) 5.82	0.07
8	34-Social Welfare 2235-02-001-2322-Direction and Administration.	10.23	8.97	1.26	(-) 1.32	0.06
9.	41-Tribal areas sub-plan 20- School Education Department. 2202-01-796-101-0702-8810-Sarva Shiksha (Education for all) Abhiyan.	135.86	45.31	90.55	(-) 93.14	2.59
10.	48-Narmada Valley Development 2402-102-0701-7625-Supplementation- Complementation of State efforts through Work Plan. (Macro Management)	7.00	3.10	3.90	(-) 3.98	0.08
11.	48-Narmada Valley Development 4701-01-233-0101-2433-Executive Establishment.	5.93	4.98	0.95	(-) 1.80	0.85
12.	48-Narmada Valley Development 4801-01-204-0101-2344- Construction Works	2.85	0.61	2.24	(-) 2.42	0.18
13.	55-Expenditure pertaining to Women and Child Welfare 2235-02-102-0801-5354-Integrated Service Scheme (Under Externally Aided Scheme)	120.75	84.19	36.56	(-) 44.67	8.11
14.	55-Expenditure pertaining to Women and Child Welfare 2235-02-103-0801-8687- Balika Samridhi Yojna.	6.00	0.75	5.25	(-) 5.76	0.51
15.	55-Expenditure pertaining to Women and Child Welfare 4235-02-102-0701-5360-Construction of Buildings for Anganwadi Centres.	25.60	8.48	17.12	(-) 25.60	8.48
16.	57-Externally Aided Projects pertaining to Water Resources Department 4701-01-211-1201-541-Suspense	2.00	0.34	1.66	(-) 1.81	0.15

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
17.	64-Special Component Plan for Scheduled Castes 07-Revenue Department. 2029-789-800-0103-8823-Grant to allottees of Charnoi land for land Development.	1.66	0.81	0.85	(-) 1.40	0.55
18.	64-Special Component Plan for Scheduled Castes 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-01-789-277-0103-4717-Scheduled Caste Hostels.	6.97	5.28	1.69	(-) 2.24	0.55
19.	64-Special Component Plan for Scheduled Castes 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-01-789-277-0103-8829-Residential Schools for talented students of SC/ST	2.83	0.60	2.23	(-) 2.50	0.27
20.	64-Special Component Plan for Scheduled Castes 31-Water Resources Department. 4702-789-800-0103-3828-Minor Irrigation Scheme.	4.97	3.06	1.91	(-) 3.00	1.09
21.	67-Public Works- Buildings- 2216-01-106-184-Other Maintenance Works.	2.45	0.91	1.54	(-) 2.19	0.65
22.	72-Expenditure pertaining to Gas Tragedy Relief Works 2210-01-001-6016- Jawahar Lal Nehru Hospital.	5.00	4.00	1.00	(-) 1.09	0.09
23.	81-Financial assistance to Urban Bodies 3604-107-8018-Grant in Aid to Urban Local Bodies Equal to Income received from Entry Tax.	354.71	308.86	45.85	(-) 56.75	10.90

(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)
1.	03- Police 2055-104-4492-General Expenditure (Special Police)	202.66	183.56	19.10	+ 3.72	22.82
2.	03- Police 2055-109-4491-General Expenditure (District Establishment)	442.00	409.37	32.63	+ 2.00	34.63
3.	12-Expenditure pertaining to Energy Department 2801-02-800-7023-Financial Assistance to Madhya Pradesh State Electricity Board.	856.83	807.17	49.66	+ 194.00	243.66

(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)
1	12-Expenditure pertaining to Energy Department 2801-80-101-5855-Assistance to M.P.E.B. for free supply of Electricity to one point connection and 5 H.P. Agriculture Pumps/ Threshars.	60.00	104.73	44.73	+ 60.00	15.27
2	33-Tribal Welfare 2225-02-277-1395-Hostels.	21.62	23.89	2.27	+ 2.76	0.49
3	41-Tribal areas sub-plan 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-796-277-0102-2773-Primary Schools.	31.44	36.82	5.38	+ 6.84	1.46
4	41-Tribal areas sub-plan 27- Narmada Valley Development Department. 4701-03-796-201-0102-5223- Man project (NABARD)	4.40	11.65	7.25	+ 10.09	2.84

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
5	41-Tribal areas sub-plan 27- Narmada Valley Development Department. 4701-03-796-202-0102-4647-Jobat Project (NABARD)	43.05	45.18	2.13	+ 3.12	0.99
6	48-Narmada Valley Development 4701-01-241-0101-2428-Executive Establishment Unit I and II.	4.03	5.92	1.89	+ 9.81	7.92
7	48-Narmada Valley Development 4801-01-206-0101-3419-Machinery and Equipment.	3.72	8.47	4.75	+ 5.81	1.06
8	48-Narmada Valley Development 4801-80-800-0101-2422-Excecutive Establishment (Chief Engineer Lower Narmada Project)	1.00	1.80	0.80	+ 1.75	0.95
9	55-Expenditure pertaining to Women and Child Welfare 2235-02-102-0801-9130-Supervision of Integrated Child Development Services.	0.59	2.85	2.26	+ 2.35	0.09
10	64-Special Component Plan for Scheduled Castes 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-01-789-800-0803-5089-Dignity Scheme of Releasing and Rehabilitation of Scavangers.	-Token-	8.29	8.29	+ 9.29	1.00
11	75-NABARD Aided Projects pertaining to Water Resources Department 4701-03-243-0101-2897-Dam and Appurtenant Works.	5.00	6.91	1.91	+ 2.00	0.09
12	82-Financial assistance to Tribal Area Sub- Plan- Three Tier Panchayati Raj Institutions 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-796-277-0102-1392-Scholarships/ Stipends.	5.75	7.36	1.61	+ 2.61	1.00
13	82-Financial Assistance to Tribal Area sub- plan- Three Tier Panchayati Raj Institutions 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-796-277-0102-2773- Primary Schools.	15.06	16.65	1.59	+ 3.21	1.62

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
14	82-Financial Assistance to Tribal Area sub-plan- Three Tier Panchayati Raj Institutions 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-796-277-0102-5095- Maintenance and furnishing of Ashram/ Hostels.	0.90	5.76	4.86	+ 5.32	0.46
15	82-Financial Assistance to Tribal Area sub-plan- Three Tier Panchayati Raj Institutions 25- Scheduled Tribe, Scheduled Caste Welfare Department. 2225-02-796-277-0102-8805-Scholarship to Girls upto Primary Level.	9.95	10.79	0.84	+ 1.54	0.70

Appendix XXI

(Reference : Paragraph 2.3.8 , page 32)

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)
	A - Revenue- Voted		
1.	01-General Administration	18.38	7.76 (42.2)
2.	03- Police	124.14	119.47 (96.2)
3.	06- Expenditure pertaining to Finance Department	438.83	438.54 (99.9)
4	07-Expenditure pertaining to Commercial Tax Department	26.12	13.06 (50)
5	08- Land Revenue and District Administration	55.24	55.01 (99.6)
6.	11- Expenditure pertaining to Commerce and Industry Department	16.12	16.07 (99.7)
7.	12-Expenditure pertaining to Energy Department	113.92	113.49 (99.6)
8.	13-Agriculture	92.59	92.59 (100)
9	14-Expenditure pertaining to Animal Husbandry Department	14.10	14.10 (100)
10	15- Financial Assistance to Three Tier Panchayati Raj Institutions under special component plan for Scheduled Castes	25.92	12.72 (49.1)
11	18-Labour	13.96	7.48 (53.6)
12.	19- Public Health and Family Welfare	137.30	112.20 (81.7)
13	20-Public Health Engineering	26.58	26.58 (100)
14	24-Public Works- Roads and Bridges	80.54	80.54 (100)
15	29-Administration of Justice and Elections	60.11	17.36 (28.9)
16.	30-Expenditure pertaining to Panchayat and Rural Development Department	10.43	6.92 (66.3)
17.	41- Tribal Areas Sub-Plan	268.41	134.62 (50.2)
18.	44-Higher Education	52.61	52.61 (100)
19.	47-Technical Education and Man-Power Planning Department	33.88	11.76 (34.7)
20.	64-Special Component Plan for Scheduled Castes	118.07	27.54 (23.3)
21	66-Welfare of Backward Classes	8.43	8.43 (100)
22	67-Public Works- Buildings	10.42	7.22 (69.3)
23.	79-Expenditure pertaining to Medical Education Department	20.22	20.22 (100)
24.	80-Financial Assistance to Three Tier Panchayati Raj Institutions	89.97	48.15 (53.5)
25.	81- Financial assistance to Urban Bodies	160.33	18.54 (11.6)

(Rupees in crore)

(1)	(2)	(3)	(4)
26.	82- Financial Assistance to Tribal Area Sub Plan- Three Tier Panchayati Raj Institutions	50.44	21.35 (42.3)
27	85-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Police	7.15	6.29 (88)
28	93-Expenditure pertaining to Accelerated Energy Department	28.98	28.98 (100)
29	94-Expenditure pertaining to Sinhasth Mela, 2004	7.93	7.93 (100)
	Total (A)	2111.12	1527.53
	B- Revenue- Charged		
30	-- Interest Payments and Servicing of Debt.	250.58	250.47 (99.9)
	Total (B)	250.58	250.47
	C- Capital- Voted		
31	06-Expenditure pertaining to Finance Department	8.71	7.96 (91.4)
32	07-Expenditure pertaining to Commercial Tax Department	6.38	6.17 (96.7)
33	11-Expenditure pertaining to Commerce and Industry Department	12.00	11.34 (94.5)
34.	12- Expenditure pertaining to Energy Department	633.19	633.19 (100)
35	17-Co-operation	53.53	8.36 (15.6)
36.	19-Public Health and Family Welfare	5.11	5.11 (100)
37	20-Public Health Engineering	6.23	6.23 (100)
38	23-Water Resources Department	84.01	70.82 (84.3)
39	24-Public Works- Roads and Bridges	178.81	166.33 (93)
40.	30-Expenditure pertaining to Panchayat and Rural Development Department	250.91	250.90 (99.9)
41	42-Public Works relating to Tribal Areas Sub-Plan- Roads and Bridges	34.85	31.61 (90.7)
42	45-Minor Irrigation Works	19.61	17.85 (91)
43	48-Narmada Valley Development	507.32	138.89 (27.4)
44	60-Expenditure pertaining to District Plan Schemes	7.17	7.17 (100)
45	64- Special Component Plan for Scheduled Castes	39.88	24.37 (61.1)
46	67-Public Works- Buildings	29.94	29.94 (100)
47	75-NABARD Aided Projects pertaining to Water Resources Department	14.57	13.24 (90.9)
48	84-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Revenue	14.13	14.13 (100)
49	93-Expenditure pertaining to Accelerated Energy Development	28.98	28.98 (100)
	Total (C)	1935.33	1472.59
	D- Capital Charged		
50	-- Public Debt	913.55	913.55 (100)
	Total (D)	913.55	913.55
	Grand Total (A+B+C)	5210.58	4164.14

Appendix XXII

(Reference:- Paragraph 2.3.9 , page 32)

Cases of injudicious surrender

(Rupees in crore)

Sl. No.	Number and name of Grant/Appropriation	Available Saving	Amount Surrendered
A-Revenue Voted			
1	05-Jail	10.67	11.46
2	23-Water Resources Department	13.89	17.48
3	26-Expenditure pertaining to Culture Department	3.66	3.80
4	27-School Education	174.63	191.39
5	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	171.17	171.21
6	45-Minor Irrigation Works	20.89	21.12
7	48- Narmada Valley Development	3.97	3.98
8	55-Expenditure pertaining to Women and Child Welfare	89.74	96.75
9	56-Rural Industries	7.44	8.22
10	61-Externally Aided Projects pertaining to Public Health and Family Welfare	0.12	0.33
11	65-Aviation Department	1.92	2.10
12	72-Expenditure pertaining to Gas Tragedy Relief Works	18.32	18.42
	Total (A)	516.42	546.26
B-Revenue Charged			
13	01-General Administration	1.06	1.07
	Total (B)	1.06	1.07
C-Capital Voted			
14	41-Tribal areas sub-plan	44.76	46.04
15	55-Expenditure pertaining to Women and Child Welfare	14.42	25.90
	Total (C)	59.18	71.94
D-Capital-Charged			
16	45-Minor Irrigation Works-	0.01	0.04
	Total (D)	0.01	0.04
	Grand Total (A+B+C+D)	576.67	619.31

Appendix XXIII

(Reference : Paragraph 2.3.9 , page 32)

Cases of injudicious/ unrealistic surrender

(Rupees in crore)

Sl. No.	Grant Number and Name	Excess over Expenditure	Amount Surrendered
A-Revenue- Voted			
1.	68-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Panchayat and Rural Development	1.24	0.15
Total-A		1.24	0.15
B-Capital-Voted			
2	35-Rehabilitation	0.01	0.02
3	94-Expenditure pertaining to Simhastha Mela, 2004	1.17	0.04
Total-B		1.18	0.06
Grand Total-(A+B)		2.42	0.21

Appendix XXIV

(Reference : Paragraph 2.3.10, page 33)

Expenditure incurred without budget provision

(Rupees in lakh)

Sl. No.	No. and name of Grant/Appropriation	Head of Account	Amount of expenditure
A-Capital Voted			
1	06-Expenditure pertaining to Finance Department	7610-202-5297-Advances to other Government Servants.	51.57
2	06-Expenditure pertaining to Finance Department	7610-203-9267-Advances for purchase of other conveyances.	0.46
3	06-Expenditure pertaining to Finance Department	7610-800-0525-Other Miscellaneous Advances.	17.42
4	06-Expenditure pertaining to Finance Department	7610-800-8086-Medical Advances.	0.68
Total (A)			70.13
B-Capital- Charged			
5	...-Public Debt	6003-106-5044-Compensation and other Bonds- (5% Urban Land Ceiling; 1976).	1.75
Total (B)			1.75
Grand Total (A+B)			71.88

Appendix XXV

(Reference Paragraph 2. 4, page 33)

Non-reconciliation of expenditure figures for 2003-04

(Rupees in crore)

Sl. No.	Head of Account	Grant Numbers	Amount of expenditure not reconciled during the year
1.	2.	3.	4.
1.	2030	07	60.37
2.	2053	08, 50	13.53
3.	2054	06, 32, 89	27.48
4.	2059	01, 67	109.91
5.	2202	15, 27, 32, 41, 44, 64, 67, 80, 81, 91	2230.32
6.	2203	32, 41, 47, 64, 67, 87	78.78
7.	2204	27, 41, 43, 67, 77	24.81
8.	2205	26, 27, 32, 41, 64, 92	21.43
9.	2210	15, 18, 19, 32, 41, 61, 64, 72, 79, 80, 82	383.24
10.	2235	01, 02, 04, 15, 34, 35, 41, 55, 64, 72, 80, 81, 82	414.10
11.	4202	41, 44, 47, 64, 67, 92	20.43
12.	6202	87	1.75
Total	Major Heads -12	Grants- 33	3386.15

Appendix XXVI

(Reference: paragraph 2.5, page 33)

Defective sanctions for re-appropriations/ surrenders

(Rupees in crore)

Sl. No.	Number of sanctions	Grant No.	Amount	Particulars of irregularities
1	11	3, 4, 6,39, 64, 84	31.03	Sanctions were issued after close of financial year 2003-04
2	11	1, 21,40, 41, 43, 51, 66, 77, 94	20.26	Delayed receipt/ non- receipt of sanctions in Accountant General (A&E) office, i.e. before closing and finalization of Accounts.
3	4	1, 7, 17, 41	1.17	Non-availability of provision, under the Heads from which re-appropriations/ surrenders were sanctioned.
4	5	7, 19, 41, 56, 79	1.16	Non-furnishing of details of schemes from which surrenders/ re-appropriations were sanctioned.
5	3	3, 7	0.87	Non issue of separate surrender sanction for saving items and re-appropriation sanction against excess items .
6	1	3	0.10	Re-appropriation from Charged to Voted.
7	1	13	0.03	Re-appropriation from Revenue to Capital.
8	1	29	0.39	Non-tally of totals of both side of re-appropriation sanctions.
9	1	29	0.15	Lapse of re-appropriated amount due to late receipt of allotment, after close of Financial Year.
10	6	7,29,33,36, 55,66	0.09	Funds to the head "office expenses" increased by reappropriations and funds reappropriated to "salary and wages" heads.
Total	44	25	55.25	

Appendix XXVII

(Reference: paragraph 2.6, page 33)

Rush of expenditure during March 2004

(Rupees in crore)

SI No.	Number and name of Grant/ Appropriation	Total provision	Expenditure up to			Total Expenditure up to March 2004	Expenditure in March 2004	Percentage of expenditure in March to total expenditure
			6/ 2003	9/ 2003	12/ 2003			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	17-Co-operation	160.02	7.17	14.44	20.48	89.58	68.79	76.79
2	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	274.51	26.96	37.53	42.56	84.05	38.80	46.16
3	70-Special Problems recommended by the Eleventh Finance Commission- Tourism	11.45	--	2.39	6.11	11.36	5.13	45.16
4	84-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Revenue	23.95	1.08	2.59	4.54	9.87	4.50	45.59
5	89-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Finance	2.87	--	--	--	2.87	2.87	100
6	92-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Culture	20.48	--	2.32	6.27	11.92	5.65	47.40
7	94-Expenditure pertaining to Simhastha Mela, 2004	152.36	16.50	29.51	45.78	145.59	78.09	53.64

Note: The expenditure shown in column (7) of grant no. 89 and 92 includes amounts of Rs. 2.81 crore and Rs. 5.72 crore respectively aggregating to Rs. 8.53 crore, which were credited to the Major Head 8443 - Civil Deposits 800-Other Deposits.

Appendix XXVIII

(Reference: Paragraph 2.7, page 34)

Substantial savings under schemes of selected grants

(Rupees in crore)

Sl. No	Grant number and name of scheme	Saving (Percentage)		
		2003-04	2002-03	2001-02
23-Water Resources Department				
1.	4701-01-202-0101-2897-Dam and Appurtenant Works.	30.36 (21.7)	12.02 (19.8)	10.95 (21.5)
2.	4701-01-214-0101-2884-Canal and Appurtenant Works	5.15 (22.5)	6.24 (20.8)	12.14 (42.6)
3.	4701-01-215-0101-2884-Canal and Appurtenant Works	6.28 (83.7)	4.57 (93.8)	2.72 (90.7)
4.	4701-03-800-0101-2339-Direction and Administration.	22.04 (98.8)	22.21 (100)	18.71 (98.5)
5.	4701-03-800-0101-3368-Construction Work of Medium Irrigation.	2.42 (73.3)	3.20 (62.6)	3.18 (56.9)
36- Transport				
6.	2041-001-7638-Smart Card Scheme.	2.09 (29)	0.81 (18)	2.25 (100)
7.	2041-101-4280-Collection Charges.	2.28 (28.8)	12.29 (64.6)	5.80 (49.6)
45-Minor Irrigation Works				
8.	2702-80-800-7051-Dam Safety.	22.86 (91.4)	--	--
9.	4702-101-0101-3803-Minor and Micro Minor Irrigation Scheme.	3.80 (25.8)	Excess	Excess
10.	4702-800-0101-2339-Direction and Administration.	17.97 (99.9)	16.92 (99.7)	--
59- Externally Aided Projects pertaining to Rural Development Department				
11.	4515-800-1201-8765- D.P.I.P. Scheme.	41.01 (48.8)	39.78 (47.4)	58.98 (77.6)
92-Upgradation of Standards of Administration Recommended by the Eleventh Finance Commission-Culture				
12.	2205-800-1301-5062-Upgradation of Museums under Eleventh Finance Commission.	8.56 (78)	3.37 (87)	3.48 (100)
94-Expenditure pertaining to Sinhasth Mela, 2004				
13.	4217-60-800-0101-7400-Arrangement for Sinhasth Mela.	3.25 (65)	38.45 (34.8)	--
Total		168.07	159.86	118.21

Appendix XXIX

(Reference: Paragraph 2.7, page 34)

Substantial excesses under schemes of selected grants

(Rupees in crore)

Sl. No.	Grant Number and name of scheme	Excess (Percentage)		
		2003-04	2002-03	2001-02
23-Water Resources Department				
1.	4701-01-210-0101-2884-Canal and Appurtenant Works.	2.26 (104.6)	0.28 (2.4)	6.11 (101.8)
2	4701-01-216-0101-2884-Canal and Appurtenant Works.	1.17 (1.2)	Saving	22.45 (52.2)
3	4801-01-201-0101-2897-Dam and Appurtenant Works.	2.48 (826.7)	Saving	Saving
36-Transport				
4	3055-190-6579-Special grant to M.P.S.R.T.C. for recoupment of loss due to concessional passes.	2.00 (against token provision)	--	Saving
45-Minor Irrigation Works				
5	2702-80-800-207-Other Minor Irrigation Construction work.	2.80 (10.6)	1.79 (6.9)	Saving
6	4702-800-0101-6361-Lift Irrigation Scheme.	1.53 (765)	Saving	---
94-Expenditure pertaining to Simhashta Mela, 2004				
7	4217-03-800-0101-7400-Arrangement for Simhashta Mela.	4.42 (4.4)	--	--
Total-		16.66	2.07	28.56

Appendix XXX

(Reference: Paragraph 2.7, page 35)

(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 unutilized supplementary provision
(1)	(2)	(3)
23-Water Resources Department		
1.	4701-01-215-0101-2884-Canal and Appurtenant Works.	2.50
36-Transport		
2.	2041-001-7638-Smart Card Scheme.	2.04
92-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Culture		
3.	2205-800-1301-5062-Upgradation of Museums under Eleventh Finance Commission.	2.42
TOTAL		6.96

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

(Rupees in crore)

Sl. No.	Description of Grants and Schemes.	Original	Supplementary	Expenditure	Saving (-)
23-Water Resources Department					
1	4701-01-202-0101-2897-Dam and Appurtenant Works.	55.00	85.00	109.64	-30.36
86-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission- Jail					
2	4059-01-051-1301-6405-Construction of Jail Buildings.	0.98	2.35	2.23	-1.10
94-Expenditure pertaining to Sinhasth Mela, 2004					
3	4217-60-800-0101-7400-Arrangement for Sinhasth Mela.	Nil	5.00	1.75	-3.25
Total-		55.98	92.35	1,13.62	-34.71

(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 (+)
	23-Water Resources Department				
1	4701-01-216-0101-2884- Canal and Appurtenant Works.	80.38	19.75	101.30	+1.17
	94-Expenditure pertaining to Sinhasth Mela, 2004				
2	4717-03-800-0101-7400- Arrangement for Sinhasth Mela	89.99	10.00	104.41	+4.42
	Total	1,70.37	29.75	2,05.71	+5.59

Appendix XXXI

(Reference: paragraph 3.2.7 page ..52..)

Statement showing the position of beds sanctioned, available etc. in hospitals during 1999-2004

Sl. No.	Name of hospital	Bed strength sanctioned	Beds available	Percent-age of bed strength provided/ non-functional	Available capacity of beds in number of days	Actual occupancy of beds in number of days	Percent-age of available capacity not utilised	Position of Staff as of 31 March 2004						Total expenditure incurred (Rs. in lakh)
								Sanctioned posts			Staff in position			
								Doctors	Para-Medical	other staff	Doctors	Para-medical	Other staff	
1	2	3	4	5	6	7	8	9(a)	9(b)	9(c)	9(d)	9(e)	9(f)	10
1	Ayurveda, Baihar (Balaghat)	30	Nil	100	Nil	Nil	-	3	7	10	1	2	2	39.65
2	Ayurveda, Betul	30	10	67	18250	10232	44	3	7	1	3	5	1	55.30
3	Ayurveda (Attached to College), Bhopal	30	25	17	45625	24266	47	4	7	16	4	7	14	62.55
4	Homoeopathy (Attached to College), Bhopal	50	25	50	45625	9714	79	14	22	59	13	12	47	220.54
5	Homoeopathy, Navegaon (Chhindwara)	40	6	85	10950	2470	77	2	4	11	2	1	11	41.58
6	Ayurveda, Tamia (Chhandwara)	30	6	80	10950	766	93	3	5	11	1	1	11	37.85
7	Ayurveda, Damoh	30	4	87	7300	7171	2	4	7	10	3	4	7	68.82
8	Ayurveda (Attached to college), Gwalior	90	48	47	87600	27519	69	5	15	13	5	14	13	149.02
9	Ayurveda, Hoshangabad	30	8	73	14600	51	99	4	7	9	4	4	9	76.16
10	Ayurveda, Jhabua	30	15	50	27375	Nil	100	3	7	12	3	Nil	3	46.83
11	Ayurveda, Khargone	30	30	Nil	54750	Nil	100	3	7	11	3	1	6	53.95
12	Ayurveda, Mandla	30	10	67	18250	3248	82	4	7	9	1	4	9	65.45
13	Ayurveda, Morena	30	10	67	18250	660	96	6	5	12	6	5	10	111.02
14	Ayurveda, Shahdol	30	15	50	27375	7153	74	3	7	9	3	3	8	84.14
	Total	510	212	58	386900	93250	76	61	114	193	52	63	151	1112.86

NA : Not available

Appendix-XXXII

(Reference: Paragraph 3.3.5 and 3.3.10, page 62 and 67)

Position of receipt of funds and expenditure on rural development programmes

(Rs. in crore)

Schemes	Period	Fund Received		Other Receipts	Total fund Available	Expenditure	Employment generated (Mandays in lakh)
		Central Share	State Share				
Drought Prone Area Programme	1999 to 2004	14.70	4.90	1.01	20.61	19.44	NA
Indira Awas Yojna	1999 to 2004	12.48	4.16	0.38	17.02	16.81	15.81
Jawahar Gram Samridhi Yojna	1999 to 2002	11.08	3.52	0.02	14.62	14.61	13.12
Rojgar Aswasan Yojna	1999 to 2002	9.55	3.19	0.09	12.83	12.24	17.69
Sampurna Gramin Rojgar Yojna	2002 to 2004	17.84	5.70	0.55	24.09	23.40	26.48
Swarnjayanti Gramin Swarojgar Yojna.	1999 to 2004	6.34	2.10	2.33	10.77	10.46	--
Pradhanmantri Gramodaya Yojna (Gramin Awas Yojna)	2001 to 2004	0.87	--	0.00	0.87	0.84	--
DRDA Establishment	2000 to 2004	1.35	0.43	0.28	2.06	2.05	--
Total		74.21	24.00	4.66	102.87	99.85	73.10

Per annum Mandays = 73.10 lakh / 87148 BPL families / 5 years = 16.77 mandays
say 17 mandays BPL family.

Appendix-XXXIII

(Reference: Paragraph 3.3.6 , page ..64..)

Position of staff in six CHCs

Sl. No.	Name of posts	Required as per norms in each CHCs	Position in 6 CHCs			Excess/ Shortages with reference to sanction
			Required as per norms	Sanctioned	Working	
1	2	3	4	5	6	7
1	Nurse & midwife	7	42	25	24	(-)1
2	Dresser	1	6	12	11	(-)1
3	Pharmacist / Compounder	1	6	12	3	(-)9
4	Lab. Technician	1	6	18	13	(-)5
5	Radio grapher	1	6	8	3	(-)5
6	Ward boys	2	12	41	38	(-)3
7	Dhobi	1	6	6	--	(-)6
8	Sweeper	3	18	41	31	(-)10
9	Mali	1	6	3	--	(-)3
10	Choukidar	1	6	9	6	(-)3
11	Aaya	1	6	13	9	(-)4
12	Peon	1	6	39	39	--

Position of post sanctioned and working in six CHCs without any norm

Sl. No.	Name of posts	Sanctioned	Working	Excess/ Shortages with reference to sanction
1	2	3	4	5
1	Medical Officer	8	8	--
2	Female health worker	10	10	--
3	B.E.E	5	3	(-)2
4	Accountant	7	5	(-)2
5	Computer	6	5	(-)1
6	L.H.V	5	5	--
7	Ophthalmic Asstt.	6	6	--
8	M.H.W.	14	11	(-)3
9	Supervisor	11	8	(-)3
10	Dental Attendant	1	Nil	(-)1
11	Water man	16	15	(-)1
12	O T Attendant	3	3	--
13	Cleaner	2	--	(-)2
14	D.G.S	7	6	(-)1

Appendix-XXXIV

(Reference: Paragraph 3.3.6, page ...64...)

Position of staff in 34 Primary Health Centres

Sl. No.	Name of posts	Required As per norms in each PHCs	Position in 34 PHCs			Excess/ Shortages with reference to sanction
			Required as per norms	Sanctioned	Working	
1	2	3	4	5	6	7
1	Medical Officer	1	34	43	34	(-)9
2	Compounder/ Pharmacist	1	34	31	15	(-)16
3	Nurse (S.N)	1	34	6	6	--
4	Health Worker (Female)	1	34	10	10	--
5	Health (Educator) (BEE)	1	34	5	5	--
6	Health Assistant (Male)	1	34	36	31	(-)5
7	Health Assistant (L.H.V)	1	34	47	39	(-)8
8	U.D.C/ Acctt.	1	34	6	4	(-)2
9	L.D.C	1	34	13	13	--
10	Lab Tech.	1	34	14	13	(-)1
11	Driver	1	34	N.A	N.A	--
12	Class IV	4	136	N.A	N.A	--

Position of post sanctioned and working in PHCs without any norms

Sl. No.	Name of posts	Sanctioned	Working	Excess/ Shortages with reference to sanction
1	2	3	4	5
1	Computer	4	3	(-)1
2	Ophthalmic Assistant .	7	4	(-)3
3	Radio grapher	1	--	(-)1
4	Dresser	33	31	(-)2
5	Supervisor	16	13	(-)3

Appendix XXXV

(Reference: Paragraph 3.3.9, page ...66....)

Position of population and availability of drinking water in towns

Sl. No.	Name of town	Population as per census		Availability of potable drinking water LPCD	
		1991	2001	1993	2004
(1)	(2)	3(a)	3(b)	4(a)	4(b)
1	Betul	63694	83524	38.60	46.76
2	Amla	28245	29553	30.20	48.00
3	Multai	19789	21423	25.00	21.00
4	Bhainsdehi	14074	15766	28.50	29.50
5	Betul Bazar	9605	9646	42.50	68.18
	Total	135407	159912		

Appendix-XXXVI

(Reference : paragraph- 3.4.5 , page ..76...)

Statement showing utilisation of saving of one road on other completed roads

(Progress report 06/2004 of PIU Sagar)

Package	Road	PAC (in lakh)	Actual payment/cost	Payment excluding tender premium	Excess (+)/ Saving (-) Rs.in lakh
4801	Sagar-Rabli to Pathoriya jat	10.2	12.63	11.48	(+) 1.28
10%	sagar By pass to Bhaisa	1.34	3.23	2.94	(+)1.60
Above	Sagar Rahli road to Hilgan	70.42	65.99	59.99	(-)10.43
	Sagar By pass to Bamhori-Rangua	6.07	8.42	7.65	(+)1.58
	Sh 43 to Dugarsra	11.46	13.89	12.63	(+)1.17
	SH 43 to Girwar	27.83	44.03	40.03	(+)12.20
	App. Road Hirapur	30.3	41.32	37.56	(+)7.26
	MDR to Padrai	7.57	9.75	8.86	(+)1.29
	MDR to Mahuakhera	35.83	48.35	43.95	(+) 8.12
	MDR to Toda tarafdar	113.26	112.16	101.96	(-)11.30
	Sagar Khurahi Road to Chandamau jalandhar	82.74	102.98	93.62	(+)10.88
	Sagar Khurai Road to Ishurwara	33.78	31.71	28.83	(-)4.95
4802	NH 26 to Madijamuniya	32.18	17.67	16.07	(-)16.11
9.99%	NH 26 to Jaitpur kachchaya	55.75	82.29	74.82	(+)19.07
Above	NH 26 to Gugwara	13.59	10.08	12.36	(-)1.23
	Chandpura to Anantpura	31.42	42.26	38.42	(+)7.00
	NH 26 to Barkotikala	18.79	14.62	13.29	(-)5.50
	MDR to patnakhurd	51.75	48.11	43.74	(-)8.01
	Narayanpur to Kewlari	47.56	54.36	49.42	(+)1.86
	Gunjori to Balch	78.41	103.10	93.74	(+)15.33
	Chanua to Hardi	40.04	53.21	48.38	(+)8.34
3303	Manjla to Dhaboli	28.17	55.00	50.00	(+)21.83
9.99%	Budhakheda to Badharna	179.95	181.00	164.56	(-)15.39
Above	Kirwana to Ghoogar	45.68	42.00	38.19	(-)7.49
	Baratha road to Bagrohi	32.00	35.00	31.82	(-)0.18
	NH-86 to Tigoda	44.16	45.00	40.91	(-)3.25
	Tikamgarh road to Narua	18.78	23.00	20.91	(+)2.13
	NH-86 to Papet	51.69	57.00	51.82	(+)0.13
	Baratha road to Tarpoh	31.79	33.50	30.46	(-)1.33
	Baratha Road to Baraj	12.96	22.00	20.00	(+)7.04
3304	Kanjia to Denri	73.52	64.00	55.65	(-)17.87
15%	SH 14 to Satoriya	149.31	195.00	169.57	(+)20.26
Above	Basari approach road	14.99	14.00	12.17	(-)2.82
	Khurai sagar to Gadola Jagir	51.11	65.00	56.52	(+)5.51
	Karaiya Goojar to Katheli	132.30	130.00	113.04	(-)19.26
3306	Khurairajwas to Roda	141.4	118.00	107.28	(-)34.12
9.99%	Approach road to Alitalia	24.08	34.00	30.91	(+)6.83
Above	NH 26 to Sagoni	136.58	150.00	136.38	(-)0.20

Package	Road	PAC (in lakh)	Actual payment/cost	Payment excluding tender premium	Excess (+)/ Saving (-) Rs.in lakh
3307	Deori to Binabarah	146.54	250.00	227.79	(+)81.17
9.79%	Bhusora to Barkotikala	242.63	294.00	267.78	(+)25.15
Above	Tada Umrao to Gadakota	264.48	371.00	337.92	(+)73.44
3308	Ghoogra to Rajao	123.43	104.00	94.73	(-)28.7
9.79%	Mohanagujar to NH 86	53.92	48.00	43.72	(-)10.2
Above	NH 86 to Badhona	33.74	26.00	23.68	(-)10.06
	SH 14 to Pagara	49.45	70.00	63.76	(+)14.31
			TOTAL SAVINGS		(-) 208.40
			EXCESS		(+) 354.78
			Number of roads		Savings - 20
					Excess - 25

Appendix-XXXVII

(Reference: Paragraph-3.4.6 , Page-....76..)

Statement showing unauthorised expenditure over sanctioned cost

(Rs.in lakh)

PIU	Package	Approved cost	Month of last payment	Expenditure excluding tender premium	Unauthorised expenditure against ACA
Ujjain	4301	395.67	01/2003	419.42	23.75
	3102	940.23	01/2004	975.72	35.49
Dewas	1301	275.25	12/2003	292.86	17.61
	5502	448.73	12/2003	545.94	97.21
	3903	442.90	09/2003	452.39	9.49
	3905	413.03	12/2003	457.97	44.94
Hoshangabad	2001	241.31	09/2003	296.85	55.54
Biaora	4401	408.88	11/2003	460.25	51.37
	4504	362.62	12/2003	369.65	7.03
Guna	1801	268.14	12/2003	297.54	29.40
	1802	495.05	12/2003	549.45	54.40
	1303	408.19	02/2004	408.48	0.29
	1305	395.78	09/2003	439.26	43.48
Chhindwara	0901	95.39	05/2003	170.45	75.06
	0707	436.89	01/2004	454.23	17.34
Shahdol	6001	284.52	04/2004	337.28	52.76
	3803	471.65	02/2004	492.75	21.10
	3802	220.76	01/2004	290.04	69.28
	3804	301.58	03/2004	324.35	22.77
	4402	656.67	01/2004	697.13	40.46
Sagar	4801	407.40	08/2003	449.96	42.56
	4802	377.00	09/2003	387.04	10.04
	3307	331.34	12/2003	806.81	475.47
Dhar	1105	457.33	07/2004	492.87	35.54
	1106	476.78	06/2004	675.70	198.92
Jhabua	1903	561.31	01/2004	579.86	18.55
Bhopal	5101	386.22	07/2004	467.96	81.74
Shivpuri	5601	406.44	06/2004	471.96	65.52
	5301	263.03	07/2004	298.36	35.33
	4005	339.00	12/2003	401.77	62.77
	4007	246.00	07/2004	258.83	12.83
	4008	206.00	07/2004	207.83	1.83
	3702	105.65	11/2004	108.14	2.49
TOTAL		12526.74		14339.1	1812.36

Appendix-XXXVIII

(Reference: Paragraph- 3.4.9 page ...79....)

Statement showing incorrect selection of roads

Length less than 0.5 km

Sl. No.	PIU	Package No.	Road	Actual length(km)	Cost (Rs.in lakh)
1	Biaora	4401	Main road to Bairasiya	0.44	7.16
2			Main road to Mandawar	0.21	2.90
3			Main road to Pipaliyarasoda	0.18	4.43
4	Guna	1801	Isagarh Ashok Nagar to Bamnawar	0.45	6.28
5	Seoni	3603	Main road to Dorli chhatarpur	0.46	13.90
6		2602	NH 26 to Khamtara	0.25	2.68
7		2603	Gotegaon Jabalpur road to Konjai	0.40	3.28
8		2606	Chinkuimania road to Rampiparia	0.50	6.96
9	Sagar	4801	Sagar bypass to Bhaisa	0.13	3.23
Total					50.82

Roads passing through forest area

Sl. No.	PIU	Package No.	Road	Expenditure (Rs.in lakh)
1	Biaora	4506	Sangul to Wardha	60.79
2	Guna	1307	Mangauli Keria road to Madankedi	66.32
3		1308	Deharda- Rajghat- Mamon	60.18
4	Sagar	3310	Sevan to Bandari	188.22
5		3313	Khajira Moti to Bahadurpur	Not started
6		3315	Madawangouri to Barodiya	Not started
7	Shahdol	3804	Dumar kechar to Pulbaritola	Not started
Total				375.51

Encroachment or land disputes

Sl. No.	PIU	Package No.	Road	Expenditure (Rs.in lakh)
1	Sagar	3309	Todakacchi to Barodiya	41.06
2			Dewal to MDR	103.20
3		3314	Bamhani to Patnakhurd	15.02
4			Nayanagar to MDR	08.70
5		3317	Singpur to Bina tigadda	12.91
6			Gadakota to Pipariya Gopal	No payment
7	Biaora	3004	Sadhawat to mundla	79.25
8		4401	Udankhedhi to Sareli	55.37
9		3005	Khilchipur to Chapiheda	34.91
10	Guna	1307	Tarai -Dongan	No payment
11		1310	Makrudan – Nazirabad to Parwania	31.46
12	Seoni	2603	Gotegaon to Jamunia	166.00
13	Shahdol	3807	Galhatha to Balbhadrapur	12.09
Total				559.97

Major District Roads

Sl. No.	PIU	Package No.	Road	Expenditure (Rs.in lakh)
1	Chhindwara	0714	Nandanwadi–changoba to Kodia-Anikhapa	164.57
2	Seoni	3609	Jobaadegaon to Pahadi	108.50

3	Shahdol	6001	Chandia-Akhrar road	223.36
4	Sagar	4801	Chandamau – Jalandhar	102.98
5		3307	Tada Umrao- Gada kota	370.09
Total				969.5

Appendix-XXXIX

(Reference: Paragraph 3.5.5 page ..93.....)

Execution of works without obtaining Sanction of Ministerial Sub Committee

(Rupees. in crore)

	Department	executed by saving of other works		executed without budget provisions			
		works		works		works	
	Works Department Dn.I						
	Works Department (Electricity & Mechanical Dn.)						
	Project Dn.)						
	al corporation Ujjain						
	resources Dn Ujjain						
	& Health Ujjain						
	epartment Ujjain						
	ducation Ujjain						
	lic college Ujjain						
	lmm. Ujjain						
	r Khandwa (Onkareshwar)						

	r Dewas						
	urds Ujjain						
	sva Department Ujjain						
	Department Ujjain						
	Development Authority						

Appendix XL

(Reference: Paragraph 3.5.10, Page 99)

Statement showing extra cost due to acceptance of tender at higher rates

(Rupees in lakh)

Package No.	Name of Road	Agreement No. (work order)	Probable Amount of Contract	Contractors	Value of work done excluding tender premium	Extra payment on the basis of prevailing market trend			
				Percentage above SOR		Difference in percentage	Amount	Escalation paid	Total extra payment
I	Ujjain –Dewas	5/02-03 (2/6/2002)	509.68	9.81%	520.94	8.81%	45.89	10.27	56.16
	Maxi-Agar road								
II	Ujjain -Agar and	1/02-03 (4/6/02)	711.19	9.50%	812.71	8.50%	69.08	15.47	84.55
	Ujjain -Unhel road								
III	Barnagar-Jawasia road	4/02-03 (12/6/02)	575.35	9.27%	563.11	8.27%	46.57	12.98	59.55
	Indore-Dewas Road								
IV	Inner ring road	2/02-03 (4/6/02)	720.87	9.99%	828.27	8.90%	74.46	19.73	94.19
V	Ujjain Maxi Road	3/02-03 (4/6/02)	555.72	9%	551.86	8%	44.15	23.69	67.84
	Total		3072.81		3276.89		280.15	82.14	362.29

Appendix XLI

(Reference: Paragraph 3.5.11, Page 104)

Statement showing extra cost due to application of bitumen tack coat instead of emulsion tack coat

Sl.No	Name of Division	Agreement No/Year	Name of contractor	Name of work/ Package No.	Ref. to Payment Vr.No./ Date	Amount Paid	Details of bitumen tack coat executed			Total Difference Amount		Add contractor percentage	Total Amount of extra cost
							B.T Surface 5 Kg/10 sqm	Diff. Amount @ Rs.3.20	WBM Surface 10 Kg/ 10 Sqm	Diff Amount @ Rs.7.80			
1	PWD Dn No.II Ujjain	5/02-03	M/s O.P Garg	Upgradationof roads (Package-I)	13D/31.3.04	582.31			115342	899668	899668	9.81%above/80160	979828
2	PWD Dn No.II Ujjain	1/02-03	M/s P.D Agarwal	Upgradationof roads (Package-II)	3/20.5.04	905.39	37612	120358.00	140400	1095120	1215478	9.50%above/115470/8208	1330948
							27000	86400.00			86400		94608
3	PWD Dn No.II Ujjain	4/02-03	M/s Shiv Constn.Co.	Upgradationof roads (Package-III)	95/31.3.04	628.29			122385	954603	954603	9.27%above/88492	1043095
4	PWD Dn No.II Ujjain	2/02-03	M/s Prakash Ashphalting	Upgradationof roads (Package-IV)	4/21.5.04	930.76	251,102	803526.00	46573	363269	1166795	9.99%above/116562/3822	1283357
							11,955	38256.00			38256		42078
5	PWD Dn No.II Ujjain	10/02-03	M/s MDL Constn.Co.	Upgradationof roads (Package-VI)	12/30.3.04	284.02	36417	116534.00	10994	85753	202287	1% above/2023	204310
6	PWD Dn No.II Ujjain	11/02-03	M/s MDL Constn.Co.	Upgradationof roads (Package-VII)	96/31.3.04	171.34	30500	97600.00	2721	21224	118824	1% below/(-)1188	117636
7	PWD Dn No.I Ujjain	3/02-03	M/s Balkrishna Ramaran Goel	Upgradationof roads (Package-V)	8/3.2.2004	625.22	405100	1296320.00			1296320	9%above/116669	1412989
8	PWD Dn No.I Ujjain	41/02-03	M/s J.J Patel	Upgradationof roads (Package-VIII)	208/31.3.04	480.32	153449	491037.00	33400	260520	751557	4.92%above/37052	788609
9	PWD Dn No.I Ujjain	56/02-03	M/s Deep Enterprises	Upgradationof roads (Package-IX)	218/31.3.04	325.55	145842	466694.00	13959	108880	575574	7%above/40290	615864
10	PWD Dn No.I Ujjain	43/02-03	M/s Tirupati Constn.co.	Upgradationof roads (Package-IX)	151/29.3.04	61.14	20835	66672.00	17090	133302	199974	4.99%above/9979	209953
												Grand Total	8123275 say Rs.81.23 lakh

Appendix XLII

(Reference: Paragraph 3.5.11, Page 104)

Statement showing irregular grant of secured advance

Sl. No	Package No.	Name of Road	Secured Advance on Maxphalt						Secured Advance on metal					Balance	
			Date	Qty (MT)	Amount (in lakh)	Recovered date	Amount	Amount utilised	Date	Qty (cum)	Amount (in lakh)	Recovered date	Amount	Undue financial aid	
1	V	Ujjain Maxi Road	31.3.03	70.00	7.22	13.5.03	7.22	43 days	31.3.03	3500	4.86	13.5.03	4.86	43 days	NIL
2	VIII	Mahidpur-Maxi	31.3.03 to 24.1.04	388.98	37.33	14.5.03 to 26.2.04	37.33	44 days to 335 days	13.3.03 to 4.6.03	11207	21.17	14.5.03 to 26.2.04	20.05	62 days to 353 days	1.12
3	IX	Unhel-Khachrod	24.10.03 to 28.1.04	314.18	45.25	14.11.03 to 31.3.04	43.86	21 days to 160 days	14.5.03	10000	20.00	10.6.03 to 31.3.04	18.16	20 days to 296 days	1.39 , 1.84
4	VI	Panckhoshi road	2.2.04	70.87	7.74	21.2.04 to 5.3.04	7.74	19 days to 32 days							
5	IV	Inner roads	30.9.03 to 31.12.03	1372.48	156.90	23.12.03 to 31.3.04	156.90								
		Total	31.3.03 to 28.2.04	2302.31	264.19	13.5.03 to 31.3.03	262.55	19 to 335 days	13.3.03 to 4.6.03	24707 cum	46.03	13.5.03 to 31.3.04	43.07	43 days to 353 days	4.60

Appendix -XLIII

(Reference: Paragraph 4.3.4, page 126)

Statement showing comparison in cost of work executed by Contractor 'A' with 'C' which led to extra cost

Item No.	Particular	Agreemented Quantities	Unit	Contractor 'A'			Contractor 'C'		
				Quantity executed	Rate	Amount	Quantity executed	Rate	Amount
1	Excavation in all types of soil , hard moorum	177625.4	cum	66589.49	20	1331790	66589.49	30	1997685
2	Excavation in disintegrated rock, soft rocks	241631.86	cum	109594.40	60	6575664	109594.40	60	6575664
3	Excavation in all types of hard rock	56242.92	cum	61867.21	120	7424065	236240.17	70	16536812
				174372.96	103.35	18021445	-	-	0
4	Line drilling with 50 mm dia holes	10747	Rm	10747.00	35	376145	10747.00	70	752290
5	Watering and compaction of earth work	39751	cum	39751.00	15	596265	39751.00	10	397510
6	Horizontal and inclined filter a) Sand	0.84	cum	0.84	100	84	0.84	200	168
	b) 40 mm metal	0.84	cum	0.84	100	84	0.84	200	168
7	Elastomeric bearings	244800	cucm	244800.00	0.9	220320	244800.00	15	367200
8.1	M-10 concrete maximum size 40 mm	1474.57	cum	1474.57	900	1327113	1474.57	1250	1843213
8.2	M-10 concrete maximum size 63 mm	1384.11	cum	1384.11	950	1314905	1384.11	1200	1660932
8.3	M-10 concrete maximum size 40 mm	266.91	cum	266.91	1000	266910	266.91	1700	453747
8.4	M-15 concrete maximum size 20 mm	36.77	cum	36.77	1500	55155	36.77	1700	62509
8.5	M-15 concrete maximum size 40 mm	1065.78	cum	1065.78	1100	1172358	1065.78	1700	1811826
8.6	M-15 concrete maximum size 20 mm	235.64	cum	235.64	1700	400588	235.64	1800	424152
8.7	M-20 concrete maximum size 20 mm	1416.57	cum	1416.57	1800	2549826	1416.57	2000	2833140
8.8	M-15 concrete maximum size 20 mm	60.47	cum	60.47	1500	90705	60.47	1700	102799
8.9	M-15 concrete maximum size 63 mm	566.45	cum	566.45	1400	793030	566.45	1800	1019610
8.10	M-25 concrete	22	cum	22.00	2200	48400	22.00	2400	52800
9	Steel reinforcement bars (a) Mild steel bars	131457.63	kg	131457.63	20	2629153	131457.63	26	3417898
	(b) Cold worked steel high strength bars	52436	kg	52436.00	20	1048720	52436.00	26.5	1389554
10	25 mm dia mild steel dowel bars	586	Nos	586.00	400	234400	586.00	150	87900
11	12 mm thick premoulded filters	299.05	sqm	299.05	500	149525	299.05	200	59810

Item No.	Particular	Agreemented Quantities	Unit	Contractor 'A' Quantity executed	Rate	Amount	Contractor 'C' Quantity executed	Rate	Amount
12	PVC water joints 225 mm wide	163.05	Rm	163.05	500	81525	163.05	60	9783
13	AC pipe 100 mm dia	507.31	Rm	507.31	70	35512	507.31	90	45658
14	150mm dia AC pipe for water spurts	24	Nos	24.00	120	2880	24.00	150	3600
15	filling foundations with CC 1:5:8	19.99	cum	19.99	700	13993	19.99	1200	23988
16	Filling foundations from spoils	1871.9	cum	1871.90	20	37438	1871.19	50	93560
17	30 Cm thick hand packed stone pitching	112.82	sqm	112.82	120	13538	112.82	40	4513
18	steel work in single section	210.98	kg	210.98	20	4220	210.98	20	4220
19	Galvanized mild steel tubes	18	Rm	18.00	180	3240	18.00	35	630
20	1 m high pipe railing complete	8.25	Rm	8.25	400	3300	8.25	600	4950
21	FRP canal gate of size 1250 mm X 1000 mm	1	Nos	1.00	180000	180000	1.00	30000	30000
22	Copper sealing strips in contraction joints	62.9	Rm	62.90	700	44030	62.90	600	37740
23	Filling foundation with picked up boulders	34.2	cum	34.20	80	2736	34.20	50	1710
						47049061			42107737

Extra Cost = Rs.470.49 lakh – Rs.421.08 lakh = Rs.49.41 lakh

Appendix-XLIV

(Reference: Paragraph 5.1.6 , Page 136.)

Statement showing the details of amount deposited in Bank accounts opened by D.D.Os without obtaining sanction from competent authority and difference in balance as shown in the Cash book and as appeared in bank statements

(Rupees in lakh)

Sl. No.	Name of the DDO	Balance as appearing in Bank account as per cash book as on 31-3-04	Balance as appearing in Bank pass book / statements as on 31-3-04	Difference in balance as appearing in cash book and bank pass book / statement
1	2	3	4	5
1.	District Education Officer, Bhopal	9.45	23.42	13.97
2.	District Education Officer, Indore	3.91	9.42	5.51
3.	District Education Officer, Shahdol	31.13	31.70	0.57
4.	District Education Officer, Ujjain	00.002	110.96	110.96
5.	Block Education Officer, Indore	1.00	2.91	1.91
6.	Block Education Officer, Ujjain	1.47	1.87	0.40
7.	Principal Model Hr. Sec. School, Shahjahanabad, Bhopal	0.15	0.15	--
8.	Principal, Govt. Boys' Hr. Sec. School, Station Area Bhopal.	0.11	0.31	0.20
9.	District Education Officer, Jabalpur	7.60	7.60	--
	Total:-	54.82	188.34	133.52