

## Appendix 1.1

# PART-A-Structure and Form of Government Accounts

(Reference : Page 1)

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

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

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

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

## PART B: Layout of Finance Accounts

Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 expressed as a percentage of total revenue expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts and capital receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2008-09
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Chhattisgarh.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2009
Statement No.19	Gives the details of earmarked balances of reserve funds

# Appendix 1.2

## Methodology Adopted for the Assessment of Fiscal Position (Reference: page 1 )

### Part A

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

#### Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2005-06	2007-08
Gross State Domestic Product (Rs in crore)	45,999	51,921	57,782	67,455	80,698
Growth rate of GSDP	19.14	12.87	11.29	16.74	19.63

(Source: Economic and Statistical Department, Government of Chhattisgarh)

#### Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

**Step 1:** Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

**Step 2:** Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

Where x is the all States average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

**Step 3:** Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

Where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than all States average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

**Step 4:** Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*

$$PCDE = DE/P \dots\dots\dots(4)$$

Where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

## Appendix 1.2

# Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 (Reference: page 1 )

## Part B

To ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent to the fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or incidental thereto, the Chhattisgarh Fiscal Responsibility and Budget Management (FRBM) Act, 2005 was enacted. To give effect to the fiscal management principles as laid down in the Act, and/or the rules framed (February 2006) there under, the following fiscal targets were prescribed for the State Government:

- ☞ By the 31<sup>st</sup> day of March 2009, the State Government shall take appropriate measures to eliminate the revenue deficit. The State shall make every endeavor to maintain nominal revenue surplus in each financial year beginning with 2005-06 but however, under no circumstance, the State should exceed revenue deficit as below:-

Year	Amount (Rupees in crore)
2005-06	253.20
2006-07	168.80
2007-08	84.40
2008-09 and after	Zero revenue deficit;

- ☞ the State Government shall reduce fiscal deficit every year beginning with financial year 2005-06 by an amount at least equivalent to one fourth of what actual fiscal deficit as a percentage of GSDP exceeds three *per cent* in the financial year 2004-05, so that fiscal deficit is brought down to not more than three *per cent* of GSDP at the end of March 2009;
- ☞ the State Government shall not give new guarantees, in any financial year beginning with the financial year 2005-06, in excess of 1.5 *per cent* of GSDP in nominal terms or 0.5 *per cent* on risk weighted basis, whichever is lower; and
- ☞ the State Government shall not assume additional total liabilities in excess of five *per cent* of GSDP for any financial year beginning with 2005-06.

# Appendix 1.3

## A time series data analysis of the State Government finances (Reference: Paragraph 1.3; page 6)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>Part A- Receipts</b>					
<b>1. Revenue Receipts</b>	<b>7,249(79)</b>	<b>8,838(88)</b>	<b>11,453(90)</b>	<b>13,879(95)</b>	<b>15,663(95)</b>
<i>(i) Tax Revenue</i>	<b>3,228(45)</b>	<b>4,052 (46)</b>	<b>5,046(44)</b>	<b>5,618(40)</b>	<b>6,594(42)</b>
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc.	1,674(52)	2,089(52)	2,843(56)	3,024(54)	3,611(55)
State Excise	458(14)	635(15)	707(14)	843(15)	964(15)
Taxes on Vehicles	192(6)	206(5)	253(5)	277(5)	314(5)
Stamps and Registration Fees	248(8)	313(8)	390(8)	463(8)	496(8)
Land Revenue	29(1)	27(1)	61(1)	88(2)	359(5)
Taxes on Goods and Passengers	287(9)	395(10)	302(6)	511(9)	421(6)
Other Taxes	340(11)	387(10)	490(10)	412(7)	429(7)
<i>(ii) Non Tax Revenue</i>	<b>1,244(17)</b>	<b>1,229(14)</b>	<b>1,451(13)</b>	<b>2,021(15)</b>	<b>2,202(14)</b>
<i>(iii) State's share in Union taxes and duties</i>	<b>1,876(26)</b>	<b>2,508(28)</b>	<b>3,199(28)</b>	<b>4,035(29)</b>	<b>4,258(27)</b>
<i>(iv) Grants in aid from GOI</i>	<b>901(32)</b>	<b>1,049(12)</b>	<b>1,757(15)</b>	<b>2,205(16)</b>	<b>2,609(17)</b>
<b>2. Misc. Capital Receipts</b>	--	--	--	27	02
<b>3. Recoveries of Loans and Advances</b>	<b>15</b>	<b>18</b>	<b>355</b>	<b>437</b>	<b>533</b>
<b>3(a). Inter State Settlement</b>	--	--	02	02	01
<b>4. Total revenue and Non Debt capital receipts (1+2+3)</b>	<b>7,264</b>	<b>8,856</b>	<b>11,810</b>	<b>14,345</b>	<b>16,199</b>
<b>5. Public Debt Receipts</b>	<b>1,910(21)</b>	<b>1,234(12)</b>	<b>937(7)</b>	<b>262</b>	<b>386</b>
Internal Debt (Excluding Ways & Means Advances & overdrafts)	1,481(78)	1,178(95)	882(94)	142(54)	181(47)
Net transactions under ways and means advances and overdraft	--	--	--		..
Loans and Advances from Government of India	429(22)	56(5)	55(6)	120(46)	206(53)
<b>6. Total receipt in the Consolidated fund (4+5)</b>	<b>9,174</b>	<b>10,090</b>	<b>12,747</b>	<b>14,607</b>	<b>16,585</b>
<b>7. Contingency Fund Receipts</b>	--	--	--	3	..
<b>8. Public Account Receipts</b>	<b>9,295</b>	<b>10,807</b>	<b>13,982</b>	<b>17,706</b>	<b>20,044</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>18,469</b>	<b>20,897</b>	<b>26,729</b>	<b>32,316</b>	<b>36,629</b>
<b>PART B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>7,103(84)</b>	<b>7,457(80)</b>	<b>8,802(75)</b>	<b>10,840(75)</b>	<b>13,794(80)</b>
Plan	1,620(23)	2,008(27)	2,608(30)	3,576(33)	5,421(39)
Non Plan	5,483(77)	5,449(73)	6,194(70)	7,264(67)	8,373(61)
General Services (incl. interest payments)	2,494(35)	2,186(29)	2,639(30)	3,040(28)	3,599(26)
Social Services	2,431(34)	2,848(38)	3,459(39)	4,117(38)	6,153(45)
Economic Services	1,926(27)	2,090(28)	2,228(25)	3,140(29)	3,524(25)
Grants-in-aid and Contributions	252(4)	333(5)	476(6)	543(5)	519(4)
<b>11. Capital Expenditure</b>	<b>1,279(15)</b>	<b>1,497(16)</b>	<b>2,198(19)</b>	<b>3,131(22)</b>	<b>2,940(17)</b>
Plan	1,276(99.8)	1,493(99.7)	2,169(98.7)	3,101(99)	2,939(100)
Non Plan	3(0.2)	4(0.3)	29(1.3)	30(1)	01
General Services	29(2)	28(2)	75(3)	107(3)	102(3)
Social Services	256(20)	367(24)	503(23)	733(23)	708(24)
Economic Services	994(78)	1,102(74)	1,620(74)	2,291(73)	2,130(72)

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>12. Disbursement of Loans and Advances</b>	113(1)	337(4)	771(6)	500(3)	491(3)
<b>12(a) Inter State Settlement</b>	--	--	02	02	01
<b>13.Total (10+11+12+12[a])</b>	<b>8,495</b>	<b>9,291</b>	<b>11,773</b>	<b>14,473</b>	<b>17,226</b>
<b>14. Repayment of Public Debt</b>	<b>1152</b>	<b>444</b>	<b>219</b>	<b>558</b>	<b>489</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	124(11)	279(63)	206(94)	272	379
Net transactions under Ways and Means Advances and Overdraft	--	--	--		..
Loans and Advances from Government of India	1028(89)	165(37)	13(6)	286	110
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>		<b>..</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>9,647</b>	<b>9,735</b>	<b>11,992</b>	<b>15,031</b>	<b>17,715</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>3</b>		<b>01</b>
<b>18.Public Account disbursements</b>	<b>8,536</b>	<b>10,551</b>	<b>13,744</b>	<b>16,854</b>	<b>19,585</b>
<b>19.Total disbursement by the State (16+17+18)</b>	<b>18,183</b>	<b>20,286</b>	<b>25,739</b>	<b>31,885</b>	<b>37,301</b>
<b>PART-C-Deficits</b>					
<b>20. Revenue deficit (-) (1-10)/ surplus (+)</b>	(+)146	(+)1,381	(+)2,651	(+) 3,039	(+)1,869
<b>21.Fiscal deficit(-)/ surplus (+) (4-13)</b>	(-)1,231	(-)435	(+)37	(-) 128	(-)1,027
<b>22. Primary deficit (-) / Primary surplus (+) (21+23)</b>	(-)79	(+)527	(+)1,063	(+)1,012	(+) 51
<b>PART-D-Other Data</b>					
<b>23. Interest payments (included in revenue exp.)</b>	1,152	962	1,026	1,140	1,078
<b>24. Financial assistance to local bodies etc<sup>1</sup>.</b>	1,115.31	1,812.50	2201.80	2,007.26	2563.05
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	--	--	--		
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
<b>26. Interest on WMA/Overdraft</b>	--	--	--	-	-
<b>27. Gross State Domestic Product (GSDP)</b>	45,999 <sup>#</sup>	51,921 <sup>#</sup>	57,782 <sup>#</sup>	67,455 <sup>#</sup>	80,698 <sup>#</sup>
<b>28. Outstanding debt (year-end)</b>	12,240	13,273	14,113	14,512	14,780
<b>29. Outstanding guarantees* (year-end)</b>	620	855	486	481	895
<b>30. Maximum amount guaranteed (year-end)</b>	1,343	1,782	2,483	2,495	3,650
<b>31. Number of incomplete projects</b>	71	80	63	#	223
<b>32. Capital blocked in incomplete projects</b>	3,042	3,580	2,968	#	1,531

<sup>1</sup> Source: Finance and Appropriation Account.

<sup>#</sup> GSDP figure (Advance) for the year 2008-09 provided by the State Government.

PART-E-Fiscal Health Indicators					
	2004-05	2005-06	2006-07	2007-08	2008-09
<b>I-Resource Mobilization</b>					
Own Tax Revenue/GSDP (Ratio)	0.07	0.08	0.09	0.08	0.08
Own Non-Tax Revenue/GSDP (Ratio)	0.03	0.02	0.03	0.03	0.03
Central Transfers/GSDP (Ratio)	0.06	0.07	0.09	0.09	0.09
<b>II-Expenditure Management</b>					
Total Expenditure/GSDP (Ratio)	0.18	0.18	0.20	0.21	0.21
Total Expenditure/Revenue Receipts (Ratio)	1.17	1.05	1.03	1.04	1.09
Revenue Expenditure/Total Expenditure (Ratio)	0.84	0.80	0.75	0.75	0.80
Capital Expenditure/Total Expenditure (ratio)	0.15	0.16	0.19	0.22	0.17
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.03	0.04	0.05	0.06	0.04
<b>III-Management of Fiscal Imbalances</b>					
Revenue deficit(Surplus)/GSDP (ratio)	0.00	0.03	0.05	0.05	0.02
Fiscal Deficit/GSDP (Ratio)	(-)0.03	(-)0.01	0.00	0.00	(-)0.01
Primary Deficit(Surplus)/GSDP (Ratio)	0.00	0.01	0.02	0.02	0.00
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	(-)0.12	(-)3.17	71.65	(-)23.74	(-)1.82
Primary Revenue Balance/GSDP (Ratio)	(-)0.02	0.01	0.03	0.03	0.01
<b>IV- Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (Ratio)	0.27	0.26	0.24	0.22	0.18
Fiscal Liabilities/RR(Ratio)	1.69	1.50	1.23	1.05	0.94
Primary deficit vis-à-vis quantum spread (Ratio)	0.08	1.00	1.00	1.00	0.03
Debt Redemption (Principal+Interest)/Total Debt Receipts	1.23	1.12	1.22	2.91	2.27
<b>V- Other Fiscal Indicators</b>					
Return on Investment	NA	NA	NA	NA	NA
Balance from Current Revenue (Rs In Crore)	1,255	2,615	3,902	5,028	5,413
Financial Assets/Liabilities (Ratio)	0.57	0.70	0.90	1.10	1.24

# Appendix Abstract of Receipts and Disbursement for the year 2008-09

## 1.4

(Reference: Paragraphs 1.1, 1.7.1 & 1.7.2; Page 1, 21&22)

(Rupees in crore)

Part-A Abstract of Receipts and Disbursements for the year 2008-09											
2007-08		Receipts		2008-09		2007-08		Disbursement		2008-09	
								Non-Plan	Plan	Total	
13878.65	I	<b>Revenue Receipts</b>		15662.76		10839.86	<b>Revenue Expenditure</b>	8372.75	5420.95	13793.70	
		5618.08	Tax Revenue	6593.72		3039.59	<b>General Services</b>	3577.37	21.38	3598.75	
		2020.45	Non-Tax Revenue	2202.21		4117.35	<b>Social Services</b>	2132.98	4019.76	6152.74	
		4035.00	State's Share of Union Tax	4257.91			1810.10	Education, Sports, Arts and Culture	839.80	1480.15	2319.95
		517.96	Non-Plan Grants	631.70			395.42	Health and Family Welfare	226.63	281.28	507.91
		997.63	Grants for State Plan Scheme	1066.47			635.70	Water Supply, Sanitation Housing and Urban Development	116.18	672.18	788.36
		689.53	Grants for Central and Centrally Sponsored Plan Schemes	910.75			21.93	Information and Broadcasting	25.02	0.60	25.62
							627.45	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	565.43	137.64	703.07
							36.27	Labour and Labour Welfare	26.89	11.37	38.26
							584.75	Social Welfare and Nutrition	328.65	1434.06	1762.71
							5.72	Others	4.38	2.48	6.86
							<b>3140.19</b>	<b>Economic Services</b>	<b>2163.94</b>	<b>1359.30</b>	<b>3523.24</b>
							1438.14	Agriculture and Allied Activities	1113.34	558.84	1672.18
							838.86	Rural Development	345.57	526.62	872.19
							0.00	Special Areas Programme	0.00	0.00	0.00
							13.26	Communication	0.00	13.94	13.94
							148.81	Irrigation and Flood Control	137.79	54.46	192.25
							171.35	Energy	119.60	76.05	195.65
							145.31	Industry and Minerals	93.44	87.88	181.32
							347.33	Transport	341.72	3.26	344.98
							7.22	Science, Technology and Environment	0.85	6.49	7.34
							29.90	General Economic Services	11.63	31.76	43.39
							542.73	<b>Grants-in-Aid and Contributions-</b>	<b>498.45</b>	<b>20.52</b>	<b>518.97</b>
13878.65		<b>Total Revenue Receipts</b>		15662.76		10839.86	<b>Total Revenue Expenditure</b>	8372.75	5420.95	13793.70	
	II	Revenue Deficit carried over to Section B					3038.79	Revenue Surplus carried over to Section B			1869.06
13878.65		<b>Total</b>		15662.76		13878.65	<b>Total</b>			15662.76	
2300.43	III	Opening Cash balance including permanent Advances and Cash Balance Investment		2731.19			0.00	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
26.96	IV	Miscellaneous Capital Receipts		1.78		3130.69	<b>Capital Outlay</b>	1.46	2938.70	2940.16	
						106.54	<b>General Services</b>	1.04	101.06	102.10	
						733.12	<b>Social Services</b>	0.42	707.83	708.25	
							213.28	Education, Sports, Arts and Culture	0.00	228.72	228.72
							82.76	Health and Family Welfare	0.00	113.94	113.94
							227.79	Water Supply, Sanitation Housing and Urban Development	0.00	146.92	146.92
							0.02	Information and Broadcasting	0.02	0.00	0.02



					175.79	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.00	185.96	185.96
					22.31	Social Welfare and Nutrition	0.40	23.27	23.67
					11.17	Others	0.00	9.02	9.02
					<b>2291.03</b>	<b>Economic Services</b>	<b>0.00</b>	<b>2129.81</b>	<b>2129.81</b>
					85.70	Agriculture and Allied Activities	0.00	76.74	76.74
					171.62	Rural Development	0.00	160.67	160.67
					758.40	Irrigation and Flood Control	0.00	862.81	862.81
					0.00	Energy	0.00	0.00	0.00
					143.10	Industry and Minerals	0.00	15.27	15.27
					1107.90	Transport	0.00	1008.39	1008.39
						General Economic Services	0.00	5.93	5.93
					<b>3130.69</b>	<b>Total Capital Outlay</b>	<b>1.46</b>	<b>2938.69</b>	<b>2940.16</b>
					<b>2.08</b>	<b>Inter-State Settlement</b>			<b>1.47</b>
					<b>500.28</b>	<b>Loans and Advances disbursed</b>			<b>490.75</b>
					34.14	from Power Projects			0.00
					1.19	From Government Servants			0.00
					402.19	From Others			490.75
					<b>0.00</b>	<b>Revenue Deficit brought down</b>			<b>0.00</b>
					<b>558.39</b>	<b>Repayment of Public debt</b>			<b>489.36</b>
					0.00	External Debt			0.00
					142.31	Internal debt other than Ways and Means Advances and Overdrafts			378.79
					0.00	Net Transactions under Ways and Means Advances			0.00
					0.00	Net Transactions under overdraft			0.00
					119.62	Loans and Advances from Central Government			110.57
					<b>0.00</b>	<b>Appropriation to Contingency Fund</b>			<b>0.00</b>
					<b>2.83</b>	<b>Amount Transferred to Contingency Fund</b>			<b>0.00</b>
					<b>17706.49</b>	<b>Public Account Receipts</b>			<b>20043.95</b>
					464.02	Small Savings and Provident Funds			413.45
					353.21	Reserve Funds			106.01
					10023.23	Suspense and Miscellaneous			12065.83
					4726.68	Remittance			5081.24
					2139.35	Deposits and Advances			1918.77
						Closing Overdraft from Reserve Bank of India			<b>2731.19</b>
									<b>2059.67</b>
					0.00	Cash in Treasuries and Local Remittances			0.00
					(-) 694.36	Deposits with Reserve Bank			(-)348.68
					26.59	Departmental Cash Balance including permanent Advances			31.82
					3398.95	Cash Balance Investment			2376.53
<b>23776.80</b>					<b>TOTAL-B</b>				<b>25567.20</b>
					<b>23776.80</b>	<b>TOTAL-B</b>			<b>25567.20</b>

## Appendix

## 1.4

(Continued)

# Summarized financial position of the Government of Chhattisgarh as on 31 March 2009

(Reference: Paragraphs 1.1, 1.7.1 &amp; 1.7.2; Page 1, 21&amp;22)

(Rupees in crore)

Part B			
Summarized financial position of the Government of Chhattisgarh as on 31 March 2009			
As on 31.03.2008	Liabilities		As on 31.03.2009
<b>8,374.00</b>	<b>Internal Debt -</b>		<b>8,176.07</b>
2295.53	Market Loans bearing interest	2295.53	
155.80	Market Loans not bearing interest	2.37	
20.29	Loans from Life Insurance Corporation of India	20.29	
5902.38	Loans from other Institutions	5857.88	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
<b>2,105.74</b>	<b>Loans and Advances from Central Government -</b>		<b>2,200.68</b>
0.68	Pre 1984-85 Loans	0.68	
4.05	Non-Plan Loans	3.07	
2070.10	Loans for State Plan Schemes	2167.09	
0.18	Loans for Central Plan Schemes	0.19	
30.73	Loans for Centrally Sponsored Plan Schemes	29.65	
<b>40.00</b>	<b>Contingency Fund</b>		<b>39.50</b>
<b>1,628.46</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1,702.84</b>
<b>1,881.53</b>	<b>Deposits</b>		<b>1,912.11</b>
<b>1,071.33</b>	<b>Reserve Funds</b>		<b>1,437.23</b>
<b>201.67</b>	<b>Suspense and Miscellaneous Balances</b>		<b>109.83</b>
<b>15,302.73</b>			<b>15,578.26</b>
<b>Assets</b>			
<b>12,109.03</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>15,047.41</b>
400.95	Investments in shares of Companies, Corporations, etc.	430.01	
11,708.08	Other Capital Outlay	14617.40	
<b>1,667.37</b>	<b>Loans and Advances -</b>		<b>1,624.71</b>
674.99	Loans for Power Projects	580.20	
895.64	Other Development Loans	938.72	
96.74	Loans to Government servants and Miscellaneous loans	105.79	
<b>549.47</b>	<b>Reserve Fund Investments</b>		<b>648.91</b>
<b>2.33</b>	<b>Advances</b>		<b>2.72</b>
<b>274.65</b>	<b>Remittance Balances</b>		<b>193.99</b>
<b>26.64</b>	<b>Inter-State Settlement</b>		<b>26.65</b>
<b>40.00</b>	<b>Contingency Fund</b>		<b>40.00</b>
<b>2,181.72</b>	<b>Cash -</b>		<b>1,410.76</b>
0.00	Cash in Treasuries and Local Remittances	0.00	
(-)694.36	Deposits with Reserve Bank	(-) 348.68	
26.36	Departmental Cash Balance including	31.54	
0.23	Permanent Advances	0.28	
2,849.48	Cash Balance Investments	1727.62	
<b>(-) 1,548.47</b>	<b>Deficit on Government Account -</b>		<b>(-) 3,416.89</b>
(-) 3,038.79	(i) Less Revenue Surplus of the current year	(-)1869.06	
(-) 13.75	(ii) Miscellaneous Deficit	0.64	
1504.07	Accumulated deficit at the beginning of the year	(-)1548.47	
<b>15,302.73</b>			<b>15,578.26</b>

## Appendix

## 1.5

## Details of collection of taxes and duties and expenditure incurred on their collection

(Reference: Paragraph 1.3.1; page 8)

(Rupees in crore)

Sl. no.	Heads of revenue	Year	Budget Estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of previous years
1	Taxes on sales, trade etc.	2006-07	2,903.00	2,843.04	12.46	0.44	0.91
		2007-08	3,200.00	3,023.70	14.24	0.47	0.82
		2008-09	3,470.00	3,610.94	16.38	0.45	0.83
2	Taxes on vehicles	2006-07	250.00	253.05	4.09	1.62	2.67
		2007-08	297.00	276.94	5.30	1.91	2.47
		2008-09	315.50	313.78	13.12	4.18	2.58
3	State Excise	2006-07	704.44	706.81	17.94	2.54	3.40
		2007-08	840.00	843.10	19.75	2.34	3.30
		2008-09	950.00	964.10	26.30	2.73	3.27
4	Stamp duty and registration fee	2006-07	379.90	389.51	10.86	2.79	2.87
		2007-08	471.47	462.72	10.83	2.34	2.33
		2008-09	520.00	495.59	11.69	2.36	2.09

(Source: Revenue Audit Report)

## Appendix

## 2.1

## Savings in excess of Rs 10 crore each and more than 20 per cent of the total provision

(Reference : Paragraph 2.3.1; Page 32)

(Rupees in crore)

Sl. No.	Grant No	Name of the grant/appropriation	Total grant/ appropriation	Savings	Percentage
1	2	3	4	5	6
	<b>A</b>	<b>Revenue Voted</b>			
1	14	Expenditure pertaining to Animal Husbandry Department	129.22	30.33	23.47
2	19	Public Health and Family Welfare	398.62	106.11	26.62
3	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	198.87	92.10	46.31
4	44	Higher Education	157.18	38.12	24.25
5	47	Technical Education and Man-Power Planning Department	91.17	34.98	38.37
6	53	Financial Assistance to urban bodies under special component plan for scheduled castes	16.51	10.42	63.11
7	69	Urban Administration and Development Department-Urban Welfare	350.56	339.22	96.77
8	79	Expenditure pertaining to Medical Education Department	172.80	82.07	47.49
9	83	Financial Assistance to urban bodies under Tribal Area Sub-Plan	21.49	10.19	47.42
		<b>Total –A</b>	<b>1536.42</b>	<b>743.54</b>	
	<b>B</b>	<b>Capital Voted</b>			
10	11	Expenditure pertaining to Commerce and Industry Department	75.30	58.78	78.06
11	17	Co-operation	40.70	16.69	41.01
12	24	Public Works-Roads and Bridges	512.19	135.42	26.64
13	37	Tourism	19.16	13.23	69.05
14	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	116.61	93.76	80.40
15	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	400.14	139.91	34.97
16	47	Technical Education and Man-Power Planning Department	36.97	20.72	56.05
17	55	Expenditure pertaining to Women and Child Welfare	27.75	18.64	67.17
18	57	Externally Aided Projects pertaining to Water Resources Department	55.95	11.38	20.34
19	64	Special Component Plan for Scheduled Castes	407.66	122.82	30.13
20	67	Public Works-Buildings	261.07	53.32	20.42
21	68	Public Works relating to Tribal Area Sub-Plan-Buildings	137.56	75.44	54.84
		<b>Total –B</b>	<b>2091.06</b>	<b>760.11</b>	
		<b>Grand Total (A+B)</b>	<b>3627.48</b>	<b>1503.65</b>	

## Appendix 2.2

### Excess over provision of previous years requiring regularization (Reference : Paragraph 2.3.4; Page 34)

*(Rupees in crore)*

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21	Explanatory notes are awaited.
	2 Appropriations	6 and 24		
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.9	
	2 Appropriation	16 and 25		
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59	
	2 Appropriations	20 and 67		
2003-04	4 Grants	12, 33, 40 and 67	591.12	
	2 Appropriations	Interest Payments and 6		
2004-05	4 Grants	15, 24, 67 and 81	133.36	
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42		
2005-06	4 Grants	4, 15, 24 and 39	23.27	
	2 Appropriations	6 and 23		
2006-07	4 Grants	4, 24, 67 and 82	5.13	
	1 Appropriation	33		
2007-08	3 Grants	23, 33 and 60	15.99	
	3 Appropriations	13, 24 and 36		
		<b>Total</b>	<b>1,009.57</b>	

## Appendix 2.3

# Cases where supplementary provision (Rs 50 lakh or more in each case) proved unnecessary

(Reference : Paragraph 2.3.6; Page 35)

(Rupees in lakh)

Sl. No.	Grant No.	Name of grant	Original provision	Actual expenditure	Savings out of original provision	Supplemen-tary provision
1	2	3	4	5	6	7
		<b>Revenue (Voted)</b>				
1	1	General Administration	5,587.43	5,323.75	263.68	1,232.85
2	6	Expenditure pertaining to Finance Department	1,07,845.05	94,681.02	13,164.03	1,103.74
3	8	Land Revenue and District Administration	27,563.03	15,894.61	11,668.42	1,491.73
4	10	Forest	40,760.89	39,369.96	1,390.93	3,019.67
5	11	Expenditure pertaining to Commerce and Industry Department	3,059.25	2,720.67	338.58	495.82
6	14	Expenditure pertaining to Animal Husbandry Department	11,188.64	9,888.54	1,300.10	1,732.89
7	15	Financial assistance to three tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	3,480.24	3,468.66	11.58	527.00
8	17	Co-operation	6,099.55	5,608.45	491.10	549.19
9	19	Public Health and Family Welfare	36,507.15	29,251.46	7,255.69	3,354.74
10	20	Public Health Engineering	25,055.71	24,756.26	299.45	1,892.50
11	22	Urban Administration and Development -Urban Bodies	153.41	128.58	24.83	54.65
12	26	Expenditure pertaining to Culture Department	1,514.48	1,302.10	212.38	55.00
13	28	State Legislature	1,684.90	1,238.00	446.90	61.40
14	29	Administration of Justice and Elections	9,555.55	7,343.23	2,212.32	312.32
15	30	Expenditure pertaining to Panchayat and Rural Development Department	35,260.54	33,150.97	2,109.57	2,705.25
16	31	Expenditure pertaining to Planning, Economics and Statistics Department	787.86	654.97	132.89	161.70
17	34	Social Welfare	2,475.27	2,392.35	82.92	129.87
18	36	Transport	1,873.20	1,842.60	30.60	505.00
19	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	13,400.21	10,588.49	2,811.72	6,486.94
20	41	Tribal Areas Sub-Plan	1,77,615.87	1,69,537.79	8,078.08	27,738.18
21	44	Higher Education	15,608.30	11,905.86	3,702.44	110.00

1	2	3	4	5	6	7
22	46	Science and Technology	813.00	734.46	78.54	100.00
23	47	Technical Education and Man-Power Planning Department	8,920.45	5,354.85	3,565.60	196.41
24	55	Expenditure pertaining to Women and Child Welfare	24,825.02	24,660.63	164.39	2,817.35
25	56	Rural Industries	2,995.80	2,763.99	231.81	611.50
26	64	Special Component Plan for Scheduled Castes	56,542.52	50,115.80	6,426.72	5,855.38
27	66	Welfare of Backward Classes	3,896.70	3,666.58	230.12	693.00
28	71	Information Technology and Bio-Technology	2,762.00	1,394.00	1,368.00	1,285.30
29	79	Expenditure pertaining to Medical Education Department	17,080.15	9,073.11	8,007.04	200.00
		<b>Total for Revenue (Voted)</b>	<b>359,451.25</b>	<b>399,273.95</b>	<b>76,100.43</b>	<b>65,479.38</b>
		<b>Revenue (Charged)</b>				
30	10	Forest	1,830.00	1,469.99	360.01	170.00
		<b>Total for Revenue (Charged)</b>	<b>1,830.00</b>	<b>1,469.99</b>	<b>360.01</b>	<b>170.00</b>
		<b>Capital (Voted)</b>				
31	17	Co-operation	3,616.92	2,410.42	1,206.50	453.49
32	21	Expenditure pertaining to Housing and Environment Department	22,428.20	9,462.78	12,965.42	75.61
33	24	Public Works-Roads and Bridges	50,019.08	32,676.75	17,342.33	1,200.00
34	27	School Education	5,940.10	5,288.19	651.91	60.00
35	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	7,187.80	2,283.94	4,903.86	4,473.14
36	41	Tribal Areas Sub-Plan	79,134.88	68,670.94	10,463.94	7,082.95
37	47	Technical Education and Man-Power Planning Department	2,997.00	1,624.88	1,372.12	700.00
38	55	Expenditure pertaining to Women and Child Welfare	1,275.00	911.25	363.75	1,500.00
39	67	Public Works-Buildings	25,040.15	19,975.28	5,064.87	1,066.80
40	68	Public Works relating to Tribal Area Sub-Plan Buildings	10,208.31	5,511.59	4,696.72	3,547.88
41	79	Expenditure pertaining to Medical Education Department	2,750.00	2,153.58	596.42	250.00
		<b>Total for Capital (Voted)</b>	<b>210,597.44</b>	<b>150,969.60</b>	<b>59,627.84</b>	<b>20,409.87</b>
		<b>Grand Total</b>	<b>571,878.69</b>	<b>551,713.54</b>	<b>136,088.28</b>	<b>86,059.25</b>

## Appendix 2.4

### Statement of various grants/ appropriation where supplementary provision proved insufficient by more than Rs one crore each

(Reference : Paragraph 2.3.6; Page 35)

(Rupees in crore)

Sl. No.	Grant No.	Name of the grants	Original provision	Supplemen- tary provision	Total	Expenditure	Excess
<b>Revenue (Voted)</b>							
1	24	Public Works- Roads and Bridges	268.43	10.21	278.64	315.38	36.74
2	67	Public Works- Buildings	161.42	23.00	184.42	187.31	2.89
3	80	Financial assistance to three tier Panchayati Raj Institutions	671.74	70.15	741.89	805.51	63.62
<b>Total for Revenue (Voted)</b>			<b>1,101.59</b>	<b>103.36</b>	<b>1,204.95</b>	<b>1,308.20</b>	<b>103.25</b>
<b>Capital (Voted)</b>							
4	23	Water Resources Department	276.29	7.45	283.74	287.36	3.62
<b>Total for Capital (Voted)</b>			<b>276.29</b>	<b>7.45</b>	<b>283.74</b>	<b>287.36</b>	<b>3.62</b>
<b>Grand Total</b>			<b>1,377.88</b>	<b>110.81</b>	<b>1,488.69</b>	<b>1,595.56</b>	<b>106.87</b>



## Appendix 2.5

# Excess/Unnecessary/Insufficient re-appropriation of funds

(Reference : Paragraph 2.3.7; Page 35)

(Rupees in lakh)

Sl. No.	Grant no. and description	Head of account	Re-appropriation	Final excess(+)/savings (-)
1	2	3	4	5
1	01- General Administration	(4) 2052-090-4327-Secretariat	-163.97	-133.43
2	03 -Police	(2) 2055-104-4492-Normal expenditure (Special Police)	-1,785.00	-593.62
3		(5) 2055-109-6717-Compensation against Security Expenditure	1,300.00	-1,407.76
4		(11) 2070-107-2710-Office of the Commandant General and other subordinate offices	4.00	-264.93
5		(12) 2070-107-492-Expenditure on call outs	-4.00	-345.69
6		(1) 2055-001-3680-State Headquarters	732.00	-151.81
7		(2) 2055-003-195-Other Police Training School	76.00	+157.52
8		(3) 2055-109-4491-General expenditure (District establishment)	-298.00	+3,854.02
9		07 - Expenditure pertaining to Commercial Tax Department	(2) 2039-104-4173-Purchase of Spirit	-123.88
10		(2) 2039-001-1470-District Executive Establishment	19.10	+371.25
11	08- Land Revenue and District Administration	(5) 2029-103-1472-District expenditure	-2,251.27	+120.83
12		(9) 2053-093-1510-District Establishment	205.03	-344.00
13	10-Forest	(2) 2406-01-101-3836-Production- Forest Division -State Trading of Nationalised Timber, Khair and Bamboos	485.00	-558.22
14		(10) 2406-01-800-252-other expenditure compassionate grant	-485.00	-506.30
15	13-Agriculture	(1) 2401-001-119-Subordinate and expert staff (District and Subordinate Level)	1.11	-103.99
16		(4) 2401-105-0801-Central Sector Schemes Normal-5630-National Project for Bio Project	-29.00	-205.15
17	14- Expenditure pertaining to Animal Husbandry Department	(9) 2403-113-0701-Centrally Sponsored Schemes Normal-5620-Veterinary disease control	-9.52	-707.20
18	20- Public Health Engineering	(7) 2215-01-102-0701-Centrally sponsored Schemes Normal-6813-Redressal of grievances relating water quality	-200.00	-118.80
19	23- Water Resources Department	(1) 2700-02-101-2894-Barrage and Canals	20.00	-132.99
20		(7) 2701-80-001-0101-State Plan Schemes (Normal)-3264-Circle Establishment	-0.75	-305.98

1	2	3	4	5
21	23- Water Resources Department	(8) 2701-80-001-0101-State Plan Schemes (Normal)-3556-Headquarter Establishment Unit I	0.75	-520.67
22		(2) 4700-01-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Work	-190.00	+6,117.75
23		(3) 4700-02-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Work	-390.00	+581.48
24	24- Public Works-Roads and Bridges	(3) 5054-03-101-0101-State Plan Schemes (Normal)-3775-Construction of Railway Over bridge	-3,041.00	-273.78
25	24- Public Works-Roads and Bridges	(6) 5054-04-800-0101-State Plan Schemes (Normal)-1222-Construction of rural roads under Basic Minimum Services	-4,000.00	+2,773.83
26		(2) 5054-03-337-0101-State Plan Schemes (Normal)-4336-Construction of State highway Roads in State	1,200.00	-161.45
27		27-School Education	(17) 2202-02-109-0101-State Plan Schemes (Normal)- 578-Higher Secondary School	-380.50
28	27-School Education	(7)2202-01-112-0701-Centrally Sponsored Schemes Normal-5169-Mid Day Meals Programme in Schools	-171.74	+1,240.35
29		(10) 2202-02-109-0101-State Plan Schemes (Normal)-5551-Free Cycle Distribution to High School girls	552.24	+173.27
30		30- Expenditure pertaining to Panchayat and Rural Development Department	(1) 2235-60-101-0101-State Plan Schemes Normal-Elections to State Legislature-7291-Common Men Insurance Schemes	-100.00
31	30- Expenditure pertaining to Panchayat and Rural Development Department	(7) 2515-800-0101-State Plan Schemes (Normal)-1208-Rural Engineering Services	5.96	-233.41
32		(4) 2515-101-2474-Charges in connection with the Panchayat Raj Institutions	-231.54	+823.84
33		33-Tribal Welfare	(2) 2225-02-277-2772-Primary Schools	-463.50
34	33-Tribal Welfare	(4) 2235-02-277-583-Higher Secondary Schools	-818.20	-644.39
35		(1) 2225-02-277-1395-Hostels	-59.54	+288.61
36		(2) 2225-02-277-3492-Middle Schools	-130.13	+212.73
37		41- Tribal Areas Sub-Plan	(1) 2202-01-796-001-0102-Tribal Area Sub Plan.-2721-Strengthening of Administration at Block Level	-15.51
38	41- Tribal Areas Sub-Plan	(3) 2202-01-796-101-0102- Tribal area sub-plan-2773-Primary Schools	-63.18	-472.30
39		(9) 2202-02-796-109-0102- Tribal Area Sub-Plan-5216-High School	-289.53	-1,118.55
40		(30) 2215-01-796-102-0702-Centrally Sponsored Schemes T.S.P.-6813-Eradication of Water impurity problem	-940.00	-146.31

1	2	3	4	5
41	41- Tribal Areas Sub-Plan	(40) 2216-03-796-102-0702-Centrally Sponsored Schemes T.S.P.-6549- Indira Awas Yojana	359.16	-1,499.74
42		(70) 2425-796-107-0102- Tribal Area Sub-Plan-6930-Economic assistance as per recommendation of Vaidhyathan Committee	-1,255.51	-1,217.83
43		(72) 2505-60-796-101-0702- Centrally Sponsored Schemes TSP-6728-Rashtriya Gramin Rozgar Guarantee Yojna	-5,146.42	-118.41
44		(73) 2515-796-101-0102- Tribal Area Sub-Plan-5495-Salaries of Chief Executive Officers	-23.47	-308.46
45		(74) 2515-796-102-1002- Additional Central Aid (Scheduled Tribe )-7019-Backward area grant fund	-77.74	-2,043.00
46		(3) 2202-01-796-101-0102-Tribal Area Sub-Plan 494-Ashram	-24.67	+269.53
47		(5) 2202-02-796-109-0102- Tribal Area Sub-Plan 1385-Student Rental Housing Scheme	-0.21	+157.44
48	41- Tribal Areas Sub-Plan	(17) 2425-796-107-0102- Tribal Area Sub-Plan-5628-Grant for Farmer Loan Interest Rationalisation	1,280.51	-264.00
49		(1) 4202-01-796-202-0702-Centrally Sponsored Scheme T.S.P.-1400-Ashram and Hostel Building	-2,432.57	-500.00
50		(18) 4701-33-796-800-0102- Tribal Area Sub-Plan-3366- Medium Projects Works	-400.00	-197.71
51		(19) 4702-796-800-0312-Nabard Sponsored Schemes (T.S.P.)-5189-Construction of Minor Irrigation Schemes (NABARD)	-890.00	-2,037.32
52		(20) 4702-796-800-0102- Tribal Area Sub-Plan-3828-Minor Irrigation Scheme	-110.00	-1,750.90
53	45- Minor Irrigation Works	(1) 4702-101-0101-State Plan Schemes (Normal)-3803-Minor and Micro Minor Irrigation Schemes	-25.00	+2,182.27
54	57- Externally Aided Projects Pertaining to Water Resources	(3) 4702-101-1202- Externally Aided Projects (TSP)-5678-Chhattisgarh Irrigation Development Project	-100.00	-676.99
55	Department	(4) 4702-101-1201- Externally Aided Projects (Normal)-5678-Chhattisgarh Irrigation Development Project	-60.00	-290.66
56	58- Expenditure on Relief on account of Natural Calamities and Scarcity	(14) 3054-04-337-1467-District and Other Roads	-2,825.43	+217.17

1	2	3	4	5	
57	64- Special Component Plan for Scheduled Castes	(15) 2215-01-789-102-0703-Centrally Sponsored Schemes S.C.P.-6813-Eradication of Water Impurity Problem	-430.00	-108.61	
58		(35) 2425-789-107-0103- Special Component Plan for Scheduled Castes 6930-Economic assistance as per recommendation of Vidhyanathan Committee	-146.63	-307.48	
59		(37) 2505-60-789-101-0703- Centrally Sponsored Schemes S.C.P.-6728-Rashtriya Gramin Rozgar Guarantee Yojana	-1,182.29	+106.19	
60		(4) 2215-01-789-102-0703-Centrally Sponsored Schemes S.C.P.-1095-Accelerated Rural Water Supply Scheme	430.00	-270.82	
61		(10) 4225-01-789-800-0103-Special Component Plan for Scheduled Castes- 5631-Development Authority for S.T.	-1.46	-122.05	
62		(15) 4700-08-789-800-0103-Special Component Plan for Scheduled Castes- 2884-Canal and Appurtenant Works	-352.00	-283.41	
63		(17) 4702-789-102-0103-Special Component Plan for Scheduled Castes- 5059-Construction of stop dam/Anicade	-514.00	-214.51	
64		(1) 4225-01-789-800-0103- Special Component Plan for Scheduled Castes- 5507-construction of Jaitkhambha at Girodpuri	814.00	+491.19	
65		66 – Welfare of Backward Classes	(1) 2202-02-109-0101-State Plan Schemes (Normal)-5551-Free Cycle Distribution to High School Girls	-217.93	-276.65
66		67- Public Works-Buildings	(6) 4059-01-051-0101-State Plan Schemes (Normal)-5049-State legislature	-500.00	+338.22
67	(9) 4059-01-051-0101-State Plan Schemes (Normal)-8040-Construction of Jail Building		-300.00	-339.20	
68	(15) 4202-03-800-0101-State Plan Schemes (Normal)-5908-Construction of Sport Training Building		90.00	-186.34	
69	(17) 4210-02-103-0101-State Plan Schemes (Normal)-4143-Construction of Primary Health		-400.00	-181.35	
70	(21) 4210-03-105-0101-State Plan Schemes (Normal)-4220-Education Medical College		-1,700.00	-1,092.82	
71	(1) 4059-01-051-0701- Centrally Sponsored Schemes Normal-2450-Administration of Justice		700.00	-171.61	
72	68- Public Works relating to Tribal Area Sub-Plan-Buildings	(1) 4055-796-211-1002-Additional Central Aid (Scheduled Tribe)-2629-Police	-700.00	-522.50	

1	2	3	4	5
73	76- Externally Aided Projects pertaining to Public Works Department	5054-03-337-1201-Externally Aided Projects(Normal)-5626-Chhattisgarh State Road Development Sector Project	9,846.00	+673.71
74		(1) 5054-03-337-1203-Externally aided Projects (SCP)-5626-Chhattisgarh State Road Development Sector Project	-9,846.00	+420.53
75	79- Expenditure pertaining to Medical Education Department	(2) 2210-01-110-1353-Hospital attached to Medical College	100.00	-311.13
76	80- Financial Assistance to Three Tier Panchayati Raj Institutions	(1) 2202-01-103-0101-State Plan Schemes (Normal)-8403-Grant for pay to Shiksha Karmies for Basic Minimum services	-30.45	+324.52
77		(6) 2515-101-8210-Training to Panchayat Officers	-8.20	+1,899.09
78		(4) 2202-02-191-0101-State Plan Schemes (Normal)-8403-Grant for pay to Shiksha Karmies (For Basic Minimum services)	-157.32	-435.69
79		(5) 2210-04-101-460-Ayurvedic Hospital and Dispensaries	-5.00	-155.19
80	82- Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	(3) 2202-01-796-101-0102- Tribal Area Sub-Plan-2773-Primary Schools	-305.85	-499.11
81		(6) 2202-01-796-101-0102- Tribal Area Sub-Plan-5216-High School	15.48	-148.33
82		(8) 2202-01-796-101-0102- Tribal Area Sub-Plan-581-Higher Secondary School	-117.79	-223.63
83		(9) 2202-01-796-112-0802- Central Sector Schemes T.S.P -5169-Mid-day Meals Programme in Schools	-2,063.05	-332.76
84		(10) 2202-01-796-112-0702- Centrally Sponsored 5169-Mid-day Meals Programme in Schools-Schemes T.S.P.	-14.32.66	-305.42
85		(1) 2202-01-796-101-0102- Tribal Area Sub-Plan- 494-Ashram	-35.16	+312.32
86		(3) 2202-01-796-112-0702- Centrally Sponsored 6933-Mid-day meals programme at Middle Schools-Schemes T.S.P.	-14.46	+579.20

## Appendix 2.6 Results of review of substantial surrenders made during the year

(Reference : Paragraph 2.3.8; Page 36)

(Rupees in lakh)

Sl. No.	Number and title of grant	Name of the scheme (head of account)	Total provisions	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	8-Land Revenue and District Administration	2216-03-102-0101-State Plan Schemes (Normal)-6764-Deendayal Rural Housing Schemes	515.00	447.57	86.91
2	8-Land Revenue and District Administration	2029-103-0701-Centrally Sponsored Schemes Normal-6337-Update of Land Records	4,417.00	4417.00	100.00
3	9-Expenditure pertaining to Revenue Department	2058-102-5659-Government Press, Raipur	218.95	123.36	56.34
4	20-Public Health Engineering	2215-01-102-0701-Centrally Sponsored Schemes Normal-6813-Redressal of grievances relating water quality	400.00	200.00	50.00
5	23-Water Resources Department	4700-08-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant work	520.00	295.00	56.73
6	23-Water Resources Department	4700-06-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Work	600.00	500.00	83.33
7	24-Public Works-Roads and Bridges	5054-03-101-0101-State Plan Schemes (Normal)-3775-Construction of Railway Over bridge	5,200.00	3,041.00	58.48
8	43-Sports and Youth Welfare	2204-800-0101-State Plan Schemes (Normal)-7296-Sports Academy	50.00	35.00	70.00
9	58-Expenditure on relief on account of Natural Calamities and Scarcity	3054-04-337-1467-District and Other Roads	5,503.00	2,825.43	51.34
10	58-Expenditure on relief on account of Natural Calamities and Scarcity	2402-102-3142-Soil Conservation Scheme-Contour Bounding	3,000.00	1,658.60	55.29
11	58-Expenditure on relief on account of Natural Calamities and Scarcity	2245-01-101-96-Relief to out break of fire	300.00	197.62	65.87
12	58-Expenditure on relief on account of Natural Calamities and Scarcity	2245-02-101-2018-Cash Doles	4,000.00	2,832.05	70.80
13	58-Expenditure on relief on account of Natural Calamities and Scarcity	2215-01-102-4377-Water Supply in Scarcity Areas	200.00	143.00	71.50

1	2	3	4	5	6
14	58-Expenditure on relief on account of Natural Calamities and Scarcity	2245-02-122-989-Re-establishment and repairs of damaged Irrigation and Flood Control Works	700.00	611.81	87.40
15	64-Special Component Plan for Scheduled Castes	2215-01-789-102-0703-Centrally Sponsored Schemes S.C.P.-6813-Eradication of Water Impurity Problem	860.00	430.00	50.00
16	64-Special Component Plan for Scheduled Castes	4702-789-102-0103-Special Component Plan for Scheduled Castes- 5059-Construction of stop Dam/Aniccate	977.00	514.00	52.61
17	64-Special Component Plan for Scheduled Castes	2225-01-789-800-0703-Centrally Sponsored Schemes S.C.P.-5191-Assistance/Rehabilitation assistance under Atrocity Prevention Act for S.C./S.T.	120.00	120.00	100.00
18	67-Public Works-Buildings	4059-01-051-0101-State Plan Schemes (Normal)-5049-State Legislature	924.00	500.00	54.11
19	67-Public Works-Buildings	4210-03-105-0101-State Plan Schemes (Normal)-4220-Education Medical College	3,003.60	1,700.00	56.60
20	68-Public Works relating to Tribal Area Sub-Plan-Buildings	4055-796-211-1002-Additional Central aid (Scheduled Tribe)-2629-Police	1,222.50	700.00	57.26
21	76-Externally aided projects pertaining to Public Works Department	5054-03-337-1203-Externally aided projects (SCP)-5626-Chhattisgarh State Road Development Sector Project	10,000.00	9,846.00	98.46
		<b>Total</b>	<b>42,731.05</b>	<b>31,137.44</b>	<b>72.87</b>

## Appendix 2.7

### Surrenders in excess of actual savings (Rs 50 lakh or more) (Reference : Paragraph 2.3.9; Page 36)

(Rupees in crore)

Sl. No.	Number and name of the grant /appropriation	Total grant	Savings	Amount surrendered	Amount surrendered In excess
<b>A-Revenue Voted</b>					
1	7-Expenditure pertaining to Commercial Tax Department	95.38	8.21	10.91	2.70
2	15-Financial assistance to three tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	40.07	5.39	6.85	1.46
3	58-Expenditure on relief on account of Natural Calamities and Scarcity	353.20	157.38	160.82	3.44
4	80-Financial assistance to three tier Panchayati Raj Institutions	741.89	0.00	5.62	5.62
<b>Total-A</b>		<b>1,230.54</b>	<b>170.98</b>	<b>184.20</b>	<b>13.22</b>
<b>B-Revenue Charged</b>					
5	Interest payments and servicing of debt	1,253.82	76.29	251.29	175.00
<b>Total-B</b>		<b>1,253.82</b>	<b>76.29</b>	<b>251.29</b>	<b>175.00</b>
<b>C-Capital Voted</b>					
6	60-Expenditure pertaining to District Plan schemes	28.09	0.22	0.95	0.73
<b>Total-C</b>		<b>28.09</b>	<b>0.22</b>	<b>0.95</b>	<b>0.73</b>
<b>D-Capital Charged</b>					
7	Public debt	683.10	193.74	213.60	19.86
<b>Total-D</b>		<b>683.10</b>	<b>193.74</b>	<b>213.60</b>	<b>19.86</b>
<b>Grand Total-(A+B+C+D)</b>		<b>3,195.55</b>	<b>441.23</b>	<b>650.04</b>	<b>208.81</b>



## Appendix 2.8

# Statement of various grants/ appropriations in which savings occurred but no part of which had been surrendered

(Reference : Paragraph 2.3.10; Page 36)

(Rupees in crore)

Sl. No.	Grant no.	Name of Grant/ Appropriation	Savings
1	2	3	4
<b>(A) Revenue (Voted)</b>			
1	3	Police	45.36
2	4	Other expenditure pertaining to Home Department	4.87
3	6	Expenditure pertaining to Finance Department	142.68
4	10	Forest	44.11
5	11	Expenditure pertaining to Commerce and Industry Department	8.34
6	14	Expenditure pertaining to Animal Husbandry Department	30.33
7	17	Co-operation	10.40
8	19	Public Health and Family Welfare	106.10
9	20	Public Health Engineering	21.92
10	27	School Education	197.58
11	32	Expenditure pertaining to Public Relations Department	1.15
12	36	Transport	5.36
13	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	8.98
14	44	Higher Education	38.12
15	51	Religious Trusts and Endowments	2.07
16	53	Financial assistance to urban bodies under Special Component Plan for Scheduled Castes	10.42
17	55	Expenditure pertaining to Women and Child Welfare	29.82
18	69	Urban Administration and Development Department-Urban Welfare	339.21
19	79	Expenditure pertaining to Medical Education Department	82.07
20	81	Financial assistance to urban bodies	68.64
21	83	Financial assistance to urban bodies under Tribal Area Sub-Plan	10.19
<b>Total-A</b>			<b>1,207.72</b>
<b>(B) Revenue (Charged)</b>			
22	10	Forest	5.30
23	24	Public Works-Roads and Bridges	1.19
24	29	Administration of Justice and Elections	6.98
<b>Total-B</b>			<b>13.47</b>

1	2	3	4
	<b>(C) Capital (Voted)</b>		
25	3	Police	1.50
26	10	Forest	6.49
27	11	Expenditure pertaining to Commerce and Industry Department	58.78
28	12	Expenditure pertaining to Energy Department	5.03
29	17	Co-operation	16.69
30	19	Public Health and Family Welfare	2.64
31	20	Public Health Engineering	6.42
32	27	School Education	7.12
33	29	Administration of Justice and Elections	3.00
34	37	Tourism	13.23
35	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	11.75
36	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	139.91
37	47	Technical Education and Man-Power Planning Department	20.72
38	53	Financial assistance to urban bodies under Special Component Plan for Scheduled Castes	8.27
39	55	Expenditure pertaining to Women and Child Welfare	18.64
40	79	Expenditure pertaining to Medical Education Department	8.46
41	81	Financial assistance to urban bodies	7.71
	<b>Total-C</b>		<b>336.36</b>
	<b>Grand Total-(A+B+C)</b>		<b>1,557.55</b>

## Appendix 2.9

### Details of savings of Rs one crore and above not surrendered

(Reference : Paragraph 2.3.10; Page 36)

(Rupees in crore)

Sl. No.	Grant no.	Number and name of grants/appropriation	Savings	Surrender	Savings which remained to be surrendered
1	2	3	4	5	6
	<b>A</b>	<b>Revenue Voted</b>			
1	1	General Administration	14.97	13.58	1.39
2	8	Land Revenue and District Administration	131.60	127.21	4.39
3	13	Agriculture	46.61	32.41	14.2
4	18	Labour	12.47	7.82	4.65
5	28	State Legislature	5.08	0.06	5.02
6	29	Administration of Justice and Elections	25.25	8.93	16.32
7	30	Expenditure pertaining to Panchayat and Rural Development Department	48.15	46.56	1.59
8	33	Tribal Welfare	26.06	17.93	8.13
9	38	Grant-in-aid received on recommendation of the Twelfth Finance Commission	92.99	0.89	92.1
10	41	Tribal Areas Sub-Plan	358.16	99.84	258.32
11	47	Technical Education and Man-Power Planning Department	37.62	2.64	34.98
12	64	Special Component Plan for Scheduled Castes	122.82	42.38	80.44
13	66	Welfare of Backward Classes	9.23	3.01	6.22
14	82	Financial assistance to three tier Panchayati Raj Institutions under Tribal Area Sub-Plan	65.89	54.80	11.09
		<b>Total-A</b>	<b>996.90</b>	<b>458.06</b>	<b>538.84</b>
	<b>B</b>	<b>Capital Voted</b>			
15	24	Public Works-Roads and Bridges	185.42	50.00	135.42
16	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	93.77	0.01	93.76
17	41	Tribal Areas Sub-Plan	175.47	59.21	116.26
18	45	Minor Irrigation Works	3.29	0.25	3.04
19	57	Externally aided projects pertaining to Water Resources Department	12.98	1.60	11.38
20	64	Special Component Plan for Scheduled Castes	142.79	19.97	122.82
21	67	Public Works-Buildings	61.32	8.00	53.32
22	68	Public Works relating to Tribal Area Sub-Plan-Buildings	82.45	7.00	75.45
		<b>Total-B</b>	<b>757.49</b>	<b>146.04</b>	<b>611.45</b>
		<b>Grand Total - (A+B)</b>	<b>1754.39</b>	<b>604.10</b>	<b>1150.29</b>

# Appendix 2.10

## Cases of surrender of funds in excess of Rs 10 crore on 31 March 2009 (Reference : Paragraph 2.3.10; Page 36)

(Rupees in crore)

Sr. No.	Grant No.	Name of grant	Amount of surrender	Percentage of total provision
1	2	3	4	5
	<b>A</b>	<b>Revenue Voted</b>		
1	1	General Administration	13.58	19.91
2	5	Jail	11.49	27.55
3	7	Expenditure pertaining to Commercial Tax Department	10.91	11.43
4	8	Land Revenue and District Administration	127.21	43.78
5	13	Agriculture	32.41	13.18
6	30	Expenditure pertaining to Panchayat and Rural Development Department	46.56	12.26
7	33	Tribal Welfare	17.93	3.23
8	43	Sports and Youth Welfare	10.00	33.33
9	58	Expenditure on Relief on account of Natural Calamities and Scarcity	160.82	45.53
10	59	Externally Aided Projects Rural Development Department	95.62	59.02
11	64	Special Component Plan for Scheduled Castes	42.38	6.79
12	71	Information Technology and Bio-Technology	26.53	65.55
13	82	Financial assistance to three tier Panchayati Raj Institutions under Tribal Area Sub-Plan	54.80	13.49
		<b>Total-A</b>	<b>650.24</b>	
	<b>B</b>	<b>Revenue Charged</b>		
14		Interest payments and servicing of debt	251.29	20.04
		<b>Total-B</b>	<b>251.29</b>	
	<b>C</b>	<b>Capital Voted</b>		
15	21	Expenditure pertaining to Housing and Environment Department	130.41	57.95
16	24	Public Works-Roads and Bridges	50.00	9.76
17	25	Expenditure pertaining to Mineral Resources Department	48.87	100.00
18	41	Tribal Areas Sub-Plan	59.21	6.87
19	64	Special Component Plan for Scheduled Castes	19.97	4.90
		<b>Total-C</b>	<b>308.46</b>	
	<b>D</b>	<b>Capital Charged</b>		
20		Public debt	213.60	31.27
21	41	Tribal Areas Sub-Plan	99.84	4.86
		<b>Total-D</b>	<b>313.44</b>	
		<b>Grand Total (A+B+C+D)</b>	<b>1,523.43</b>	

## Appendix 2.11

# Rush of Expenditure

(Reference : Paragraph 2.3.11; Page 37)

(Rupees in crore)

Sl. No.	Major Head	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	% of total expenditure incurred during	
					Jan-March 2009	Mar-09
1	2015	17.17	11.60	32.53	52.78	35.66
2	2217	127.74	80.77	235.28	54.29	34.33
3	2401	143.33	80.14	267.45	53.59	29.96
4	2402	17.26	12.39	24.57	70.25	50.43
5	2408	566.50	20.95	578.17	97.98	3.62
6	2425	75.98	41.93	85.68	88.68	48.94
7	2515	357.66	227.44	654.1	54.68	34.77
8	2801	147.67	138.43	180.02	82.03	76.90
9	4210	77.85	65.03	113.94	68.33	57.07
10	4217	77.90	50.35	78.51	99.22	64.13
11	4235	23.67	10.78	23.67	100.00	45.54
12	4406	18.00	10.51	25.85	69.63	40.66
13	4705	23.87	11.07	37.14	64.27	29.81
14	4851	15.14	14.83	15.27	99.15	97.12
15	6215	31.26	15.85	31.26	100.00	50.70
	<b>Total</b>	<b>1,721.00</b>	<b>792.07</b>	<b>2,383.44</b>		

## Appendix 2.12

# Status of Detailed Countersigned Contingent bills against Abstract Contingent bills upto 2008-09

(Reference : Paragraph 2.4.1; Page 37)

*(Rupees in lakh)*

Sl. No.	Major-Head	Number of AC bills	Amount
1	2011	1	0.44
2	2040	3	0.21
3	2045	393	19.23
4	2052	1	0.03
5	2053	2	0.25
6	2054	4	1.43
7	2202	5	0.42
8	2204	79	52.65
9	2230	1	0.03
10	2235	11	5.46
11	2236	2	1.64
12	2401	91	637.40
13	2402	49	13.92
14	4402	79	511.12
15	2515	1	0.03
16	4700	2	0.93
17	2702	1	7.00
18	3054	1	5.00
19	2408	3	0.11
20	4225	6	73.44
21	2217	1	0.08
22	2702	1	10.11
23	2851	1	0.04
	<b>Total</b>	<b>738</b>	<b>1,340.97</b>

# Appendix 3.1

## Utilization certificates outstanding as on 31 March, 2009 (Reference : Paragraph 3.1; Page 41)

(Rupees in lakh)

SI No.	Department	Year of payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
I	<b>Man Power Planning</b>							
	5176- Employment & Training	2006-07	1	120.35	0	0.00	1	120.35
	<b>Total</b>		<b>1</b>	<b>120.35</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>120.35</b>
II	<b>Science &amp; Technology</b>							
	3425 - Science & Technology	2002-03	9	2.95	9	2.95	0	0.00
		2003-04	12	7.67	12	7.67	0	0.00
		2004-05	12	5.56	12	5.56	0	0.00
		2005-06	9	3.06	9	3.06	0	0.00
		2006-07	7	2.79	6	2.07	1	0.72
		2007-08	13	4.47	13	4.47	0	0.00
	<b>Total</b>		<b>62</b>	<b>26.50</b>	<b>61</b>	<b>25.78</b>	<b>1</b>	<b>0.72</b>
III	<b>Technical Education</b>							
	2203 - Technical Education	2004-05	1	40.00	1	40.00	0	0.00
		2005-06	1	100.00	1	100.00	0	0.00
		2006-07	1	100.00	1	100.00	0	0.00
		2007-08	1	160.00	0	120.00	1	40.00
	<b>Total</b>		<b>4</b>	<b>400.00</b>	<b>3</b>	<b>360.00</b>	<b>1</b>	<b>40.00</b>
IV	<b>Public Relations</b>							
	2220 - Public Relations	2005-06	1	25.00	1	25.00	0	0.00
		2006-07	1	17.73	1	17.73	0	0.00
		2007-08	2	2.00	0	0.00	2	2.00
	<b>Total</b>		<b>4</b>	<b>44.73</b>	<b>2</b>	<b>42.73</b>	<b>2</b>	<b>2.00</b>
V	<b>Sports and Youth Welfare</b>							
	Sports and Youth Welfare	2000-01	50	5.05	50	5.05	0	0.00
		2001-02	27	13.35	26	13.05	1	0.30
		2002-03	38	16.02	36	15.69	2	0.33
		2003-04	86	28.04	83	27.36	3	0.68
		2004-05	85	1139.78	82	36.45	3	1103.33
		2005-06	85	61.18	82	60.05	3	1.13
		2006-07	88	77.78	84	68.04	4	9.74
		2007-08	89	85.77	84	78.78	5	6.99
	<b>Total</b>		<b>548</b>	<b>1426.97</b>	<b>526</b>	<b>304.47</b>	<b>21</b>	<b>1122.5</b>

\* As the Department has not mentioned any outstanding amount, the amount released is taken as outstanding for pending UCs. Clarifications have been sought from Government.

1	2	3	4	5	6	7	8	9
VI	<b>Labour</b>							
	2230 - Labour welfare	2001-02	1	4.49	0	0.00	1	4.49
		2002-03	1	8.25	0	0.00	1	8.25
		2003-04	1	13.26	0	0.00	1	13.26
		2004-05	1	21.42	0	0.00	1	21.42
		2005-06	1	22.40	0	0.00	1	22.40
		2006-07	1	25.92	1	25.92	0	0.00
		2007-08	1	43.74	1	43.74	0	0.00
	<b>Total</b>		<b>7</b>	<b>139.48</b>	<b>2</b>	<b>69.66</b>	<b>5</b>	<b>69.82</b>
VII	<b>Forest</b>							
	Forest Department	2001-02	6	0.08	0	0.00	6	0.08
		2002-03	6	0.45	0	0.00	6	0.45
		2003-04	5	0.10	0	0.00	5	0.10
		2004-05	6	2445.10	0	0.00	6	2445.10
		2005-06	8	2339.79	1	5.00	7	2334.79
		2006-07	13	2645.00	1	5.00	12	2640.00
		2007-08	14	7309.93	0	0.00	14	7309.93
	<b>Total</b>		<b>58</b>	<b>14740.45</b>	<b>2</b>	<b>10.00</b>	<b>56</b>	<b>14730.45</b>
VIII	<b>Health &amp; Family Welfare</b>							
	2210 - Health & Family Welfare	2001-02	1	251.00	1	251.00	0	0.00
		2002-03	2	118.61	1	3.61	1	115.00
		2003-04	5	383.71	1	8.71	4	375.00
		2004-05	7	219.33	2	15.65	5	203.68
		2005-06	8	304.63	2	17.20	6	287.43
		2006-07	8	824.00	1	4.00	7	820.00
		2007-08	11	2059.25	3	544.25	8	1515.00
	<b>Total</b>		<b>42</b>	<b>4160.53</b>	<b>11</b>	<b>844.42</b>	<b>31</b>	<b>3316.11</b>
IX	<b>Animal Husbandry</b>							
	2403 - Animal Husbandry	2000-01	4	152.61	3	110.56	1	42.05
		2001-02	4	417.10	3	312.10	1	105.00
		2002-03	4	424.60	3	369.60	1	55.00
		2003-04	6	424.69	5	394.69	1	30.00
		2004-05	8	778.01	7	710.18	1	67.83
		2005-06	7	686.23	7	686.23	0	0.00
		2006-07	6	499.41	6	499.41	0	0.00
		2007-08	7	678.12	7	678.12	0	0.00
	<b>Total</b>		<b>46</b>	<b>4060.77</b>	<b>41</b>	<b>3760.89</b>	<b>5</b>	<b>299.88</b>
X	<b>Tribal Development *</b>	2002-03	47	846.42	0	0.00	47	846.42
		2003-04	47	813.72	0	0.00	47	813.72
		2004-05	47	890.03	0	0.00	47	890.03
		2005-06	46	884.74	0	0.00	46	884.74
		2006-07	45	887.90	0	0.00	45	887.90
	<b>Total</b>		<b>232</b>	<b>4322.81</b>	<b>0</b>	<b>0.00</b>	<b>232</b>	<b>4322.81</b>

\* As the Department has not mentioned any outstanding amount, the amount released is taken as outstanding for pending UCs. Clarifications has been sought from Government.



1	2	3	4	5	6	7	8	9
XI	<i>Energy</i>							
		2006-07	3	13182.40	0	4126.35	3	9056.05
		2007-08	3	1230.43	0	0.00	3	1230.43
	<b>Total</b>		<b>6</b>	<b>14412.83</b>	<b>0</b>	<b>4126.35</b>	<b>6</b>	<b>10286.48</b>
XII	<i>School Education</i>							
		2006-07	237	1863.55	160	1420.69	77	442.86
	<b>Total</b>		<b>237</b>	<b>1863.55</b>	<b>160</b>	<b>1420.69</b>	<b>77</b>	<b>442.86</b>
	<b>Grand Total</b>		<b>1247</b>	<b>45718.97</b>	<b>808</b>	<b>10964.99</b>	<b>438</b>	<b>34753.98</b>

## Appendix 3.2

# Utilization certificates outstanding for more than five years

(Reference : Paragraph 3.1; Page 41)

(Rupees in lakh)

1	2	3	Total Grants paid		Utilisation Certificates			
			4	5	Received		Outstanding	
					6	7	8	9
			Number	Amount	Number	Amount	Number	Amount
I	<b>Sports and Youth Welfare</b>							
		2001-02	27	13.35	26	13.05	1	0.30
		2002-03	38	16.02	36	15.69	2	0.33
		2003-04	85	28.05	82	27.37	3	0.68
	<b>Total</b>		<b>150</b>	<b>57.42</b>	<b>144</b>	<b>56.11</b>	<b>6</b>	<b>1.31</b>
II	<b>Labour</b>							
		2001-02	1	4.49	0	0	1	4.49
		2002-03	1	8.25	0	0	1	8.25
		2003-04	1	13.26	0	0	1	13.26
	<b>Total</b>		<b>3</b>	<b>26.00</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>26.00</b>
III	<b>Forest</b>							
		2001-02	6	0.08	0	0	6	0.08
		2002-03	6	0.45	0	0	6	0.45
		2003-04	5	0.1	0	0	5	0.1
	<b>Total</b>		<b>17</b>	<b>0.63</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0.63</b>
IV	<b>Health &amp; Family Welfare</b>							
		2002-03	2	118.61	1	3.61	1	115.00
		2003-04	5	383.71	1	8.71	4	375.00
	<b>Total</b>		<b>7</b>	<b>502.32</b>	<b>2</b>	<b>12.32</b>	<b>5</b>	<b>490.00</b>
V	<b>Animal Husbandry</b>							
		2000-01	4	152.61	3	110.56	1	42.05
		2001-02	4	417.1	3	312.1	1	105
		2002-03	4	424.6	3	369.6	1	55
		2003-04	6	424.69	5	394.69	1	30
	<b>Total</b>		<b>18</b>	<b>1419.00</b>	<b>14</b>	<b>1186.95</b>	<b>4</b>	<b>232.05</b>
VI	<b>Tribal</b>							
		2002-03	47	846.42	0	0	47	846.42
		2003-04	47	813.72	0	0	47	813.72
	<b>Total</b>		<b>94</b>	<b>1660.14</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>1660.14</b>
	<b>Grand Total</b>		<b>289</b>	<b>3665.51</b>	<b>160</b>	<b>1255.38</b>	<b>129</b>	<b>2410.13</b>

## Appendix 3.3 Department wise/duration wise break-up of the misappropriation, defalcation, etc. (Cases where final action was pending at the end of 31 March 2009)

(Reference : Paragraph 3.2; Page 42)

(Rupees in lakh)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	Higher Education	6 (6.67)	4 (0.50)	0 --	3 (0.61)	0 --	0 --	13 (7.78)
2	Art & Culture	0 --	0 --	0 --	0 --	0 --	1 (0.81)	1 (0.81)
3	District Administration	3 (0.70)	0 --	1 (0.67)	1 (0.16)	2 (3.02)	2 (0.27)	9 (4.82)
4	Treasury and Accounts Administration	3 (7.34)	0 --	1 (11.77)	0 --	3 (0.28)	3 (0.40)	10 (19.79)
5	Technical Education	6 (5.96)	0 --	0 --	0 --	1 (0.25)	0	7 (6.21)
6	Tribal	4 (25.64)	8 (15.95)	8 (15.78)	18 (10.74)	11 (4.90)	23 (5.43)	72 (78.44)
7	Taxes on Sales, trade	0 --	0 --	0 --	0 --	0 --	3 (0.03)	3 (0.03)
8	Jails	0 --	0 --	0 --	0 --	1 (2.29)	1 (0.52)	2 (2.81)
9	Woman & Child Welfare	0 --	1 (1.96)	1 (0)*	3 (4.13)	1 (0.32)	0 --	6 (6.41)
10	Education	4 (1.67)	2 (4.10)	0 --	13 (5.27)	2 (0.40)	12 (1.87)	33 (13.31)
11	Rehabilitation	0 --	0 --	0 --	1 (0.20)	0 --	0 --	1 (0.20)
12	Police	134 (18.83)	52 (25.70)	15 (16.68)	8 (3.23)	10 (1.15)	0 --	219 (65.59)
13	Stamps and Registration	1 (0.94)	0 --	0 --	1 (0.86)	0 --	1 (0.62)	3 (2.42)
14	Health and Family welfare	6 (5.17)	7 (32.81)	2 (0.77)	13 (4.91)	10 (1.92)	30 (2.64)	68 (48.22)
15	Tehsil	3 (0.98)	0 --	0 --	0 --	1 (0.16)	10 (5.65)	14 (6.79)
16	State Excise	1 (0)*	2 (3.93)	0 --	0 --	0 --	1 (0.02)	4 (3.95)

Sl. No.	Name of Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 Years	25 years to more	Total No. of Cases
17	Animal Husbandry	65 (5.18)	0 --	0 --	1 (0.73)	0 --	5 (0.69)	71 (6.60)
18	Public services commission	1 (3.16)	0 --	0 --	0 --	0 --	0 --	1 (3.16)
19	Co operation	0 --	0 --	1 (96.26)	0 --	0 --	0 --	1 (96.26)
20	Land conservation	1 (0)*	0 --	0 --	0 --	0 --	1 (0.41)	2 (0.41)
21	Panchayat and social welfare	1 (0)*	2 (0.38)	1 (0.02)	3 (0.30)	0 --	3 (1.06)	10 (1.76)
22	Dairy Section	0 --	1 (0.20)	0 --	0 --	1 (0.02)	0 --	2 (0.22)
23	Sericulture	12 (0.91)	2 (1.78)	0 --	0 --	0 --	1 (0.04)	15 (2.73)
24	District and Session Court	3 (1.19)	5 (11.35)	1 (0.11)	2 (0.18)	0 --	0 --	11 (12.83)
25	Mineral Resources Department	5 (12.56)	2 (0.20)	0 --	0 --	0 --	0 --	7 (12.76)
26	Transport	0 --	0 --	0 --	2 (0.15)	0 --	0 --	2 (0.15)
27	Fisheries	1 (0)*	0 --	0 --	0 --	0 --	0 --	1 (0)
28	Labour and Employment	3 (2.19)	2 (0.52)	0 --	2 (0.07)	2 (0.20)	1 (0.16)	10 (3.14)
29	Land Revenue and District Administration	0 --	0 --	0 --	0 --	0 --	2 (0.38)	2 (0.38)
30	Food , Civil Supply & Consumer Protection Department	2 (0.24)	0 --	0 --	0 --	0 --	3 (0.13)	5 (0.37)
31	Crop Husbandry	3 (5.20)	2 (3.30)	0 --	0 --	0 --	1 (0.06)	6 (8.56)
32	Forest	109 (151.16)	166 (203.76)	273 (410.89)	167 (102.29)	146 (34.58)	166 (31.02)	1027 (933.70)
33	PWD	118 (795.14)	2 (1.40)	0 -	0 -	0 -	0 --	120 (796.54)
34	WRD	19 (28.71)	1 (1.27)	0 -	0 -	0 -	1 (0.05)	21 (30.03)
<b>Total</b>		<b>514</b> <b>(1079.54)</b>	<b>261</b> <b>(309.11)</b>	<b>304</b> <b>(552.95)</b>	<b>238</b> <b>(133.83)</b>	<b>191</b> <b>(49.49)</b>	<b>271</b> <b>(52.26)</b>	<b>1779</b> <b>(2177.18)</b>

- Value not ascertained, clarification has been sought from the Government.

## Appendix 3.4 Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(Reference : paragraph 3.2; Page 42)

(Rupees in lakh)

Sl. No.	Name of Department	Theft Cases		Misappropriation/Loss of Government material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	Higher Education	8	2.43	5	5.35	13	7.78
2	Art & Culture	1	0.81	0	-	1	0.81
3	District Administration	1	0.67	8	4.15	9	4.82
4	Treasury and Accounts Administration	3	0.20	7	19.59	10	19.79
5	Technical Education	1	0*	6	6.21	7	6.21
6	Tribal	17	7.62	55	70.82	72	78.44
7	Taxes on Sales, trade	2	0.02	1	0.01	3	0.03
8	Jails	1	2.29	1	0.52	2	2.81
9	Woman & Child Welfare	1	3.50	5	2.91	6	6.41
10	Education	13	1.51	20	11.80	33	13.31
11	Rehabilitation	1	0.20	0	0	1	0.20
12	Police	16	6.78	203	58.81	219	65.59
13	Stamps and Registration	1	0.94	2	1.48	3	2.42
14	Health and Family welfare	23	7.97	45	40.25	68	48.22
15	Tehsil	2	0.50	12	6.29	14	6.79
16	State Excise	0	0	4	3.95	4	3.95
17	Animal Husbandry	3	0.52	68	6.08	71	6.60
18	Public services commission	0	0	1	3.16	1	3.16
19	Co operation	0	0	1	96.26	1	96.26
20	Land conservation	0	0	2	0.41	2	0.41
21	Panchayat and social welfare	3	0.30	7	1.46	10	1.76
22	Dairy Section	1	0.20	1	0.02	2	0.22
23	Sericulture	9	0.78	6	1.95	15	2.73
24	District and Session Court	3	0.27	8	12.56	11	12.83
25	Mineral Resources Department	3	9.31	4	3.45	7	12.76
26	Transport	0	0	2	0.15	2	0.15
27	Fisheries	1	0*	0	0	1	0
28	Labour and Employment	7	2.85	3	0.29	10	3.14
29	Land Revenue and District Administration	0	0	2	0.38	2	0.38
30	Food , Civil Supply & Consumer Protection Department	1	0.14	4	0.23	5	0.37
31	Crop Husbandry	0	0	6	8.56	6	8.56
32	Forest	1	0.0 8	1026	933.62	1027	933.70
33	PWD	5	0.54	115	796.00	120	796.54
34	WRD	12	6.23	9	23.80	21	30.03
	<b>Total</b>	<b>140</b>	<b>56.66</b>	<b>1639</b>	<b>2120.52</b>	<b>1779</b>	<b>2177.18</b>

\* Value not ascertained, clarification has been sought from the Government.