

Annexure – 1.1

Statement showing position of equity and outstanding loans relating to State Power Sector PSUs as on 31 March 2018

(Referred to in paragraphs 1.4 and 1.8)

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Name of the Department	Month and year of incorporation	Equity ^{\$} at close of the year 2017-18				Long term loans outstanding at close of the year 2017-18			
				GoCG	GoI	Others	Total	GoCG	GoI	Others [#]	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
A. Generation											
1	Chhattisgarh State Power Generation Company Limited (CSPGCL)	Energy	19.05.2003	-	-	2,814.30	2,814.30	50.33	-	8,199.30	8,249.63
Sub-Total				-	-	2,814.30	2,814.30	50.33	-	8,199.30	8,249.63
B. Transmission											
2	Chhattisgarh State Power Transmission Company Limited (CSPTCL)	Energy	19.05.2003	-	-	904.71	904.71	15.69	-	1,086.03	1,101.72
Sub-Total				-	-	904.71	904.71	15.69	-	1,086.03	1,101.72
C. Distribution											
3	Chhattisgarh State Power Distribution Company Limited (CSPDCL)	Energy	19.05.2003	-	-	2,263.10	2,263.10	86.42	-	4,074.14	4,160.56
Sub-Total				-	-	2,263.10	2,263.10	86.42	-	4,074.14	4,160.56
D. Others											
4	Chhattisgarh State Power Holding Company Limited (CSPHCL)	Energy	31.12.2008	609.73 [€]	-	-	609.73	-	-	-	-
5	Chhattisgarh State Power Trading Company Limited (CSPTTrCL)	Energy	30.12.2008	-	-	0.05	0.05	-	-	-	-
Sub-Total				609.73	-	0.05	609.78	-	-	-	-
Grand Total				609.73	-	5,982.16	6,591.89	152.44	-	13,359.47	13,511.91

^{\$} Includes share application money pending allotment.

[#] Includes financial institutions, Banks and PSUs etc.

[€] GoCG released equity of ₹ 6,591.89 crore to CSPHCL as equity which includes amount of ₹ 5,982.16 crore which was invested by CSPHCL (holding company) in its subsidiary companies viz., CSPGCL (₹ 2,814.30 crore), CSPTCL (₹ 904.71 crore), CSPDCL (₹ 2,263.10 crore) and CSPTTrCL (₹ 0.05 crore) as shown at Sl. No. 1.2.3 & 5. Therefore, the figure of equity in CSPHCL has been shown excluding ₹ 5,982.16 crore which was given by the GoCG for its subsidiary companies.

Annexure – 1.2

Summarised financial position and working results of Government companies and Statutory Corporation as per their latest finalised financial statements

(Referred to in paragraphs 1.8, 1.9 and 1.12)

(₹ in crore)

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Net Profit/loss before interest and tax	Net Profit/Loss after interest and tax	Turnover	Paid up capital	Capital employed [#]	Net Worth [¥]	Accumulated Profit/ loss
1	2	3	4	5	6	7	8	9	10
A. Generation									
1	CSPGCL	2016-17	1,351.76	336.49	6,193.55	2,814.30	10,865.93	1,971.26	-843.04
Sub-Total			1,351.76	336.49	6,193.55	2,814.30	10,865.93	1,971.26	-843.04
B. Transmission									
2	CSPTCL	2016-17	295.22	152.06	994.10	904.71	2,329.92	1,221.95	317.24
Sub-Total			295.22	152.06	994.10	904.71	2,329.92	1,221.95	317.24
C. Distribution									
3	CSPDCL	2016-17	-137.58	-421.76	12,835.76	2,263.10	-1,030.90	-3,733.18	-5,996.28
Sub-Total			-137.58	-421.76	12,835.76	2,263.10	-1,030.90	-3,733.18	-5,996.28
D. Others									
4	CSPHCL	2016-17	1.45	0.97	1.45	609.73 [£]	651.48	651.48	41.75
5	CSPT _r CL	2016-17	-2.94	-2.94	0.00	0.05	-7.96	-7.96	-8.01
Sub-Total			-1.49	-1.97	1.45	609.78	643.52	643.52	33.74
Grand Total			1,507.91	64.82	20,024.86	6,591.89	12,808.47	103.55	-6,488.34

Capital employed = Paid up share capital + free reserves and surplus + long term loans - accumulated losses - deferred revenue expenditure.

¥ Net worth = Paid up capital + free reserve and surplus – accumulated loss - deferred revenue expenditure.

£ GoCG released equity of ₹ 6,591.89 crore to CSPHCL as equity which includes amount of ₹ 5,982.16 crore which was invested by CSPHCL (Holding Company) in its subsidiary companies viz., CSPGCL (₹ 2,814.30 crore), CSPTCL (₹ 904.71 crore), CSPDCL (₹ 2,263.10 crore) and CSPT_rCL (₹ 0.05 crore) as shown at Sl. No. 1.2.3 & 5. Therefore, the figure of equity in CSPHCL has been shown excluding ₹ 5,982.16 crore which was given by the GoCG for its subsidiary companies. Therefore, the amount of ₹ 5,982.16 crore included in equity of CSPHCL, has also been excluded for calculation of net worth and capital employed and total paid up capital of CSPHCL.

Annexure – 2.1
Statement showing loss to the Company due to excess consumption of oil
(Referred to in paragraph 2.9.5)

Unit	Year	Actual generate- on in MU	Unit generated in kWh	Actual oil consump- tion (in kilo litre)	Actual oil consumption in ml	Actual oil cons- ump- tion in ml/ kWh	CSERC Norm in ml/ kWh	Oil consumption allowed as per norms in ml	Oil cons- umption allowed as per norms in kl	Excess oil consumption in kl	Aver- age price of oil for kl (in ₹)	Loss due to excess oil consumption (in ₹)
		A	B=A*10,00,000	C	D= C*10,00,000	E = (D/B)	F	G = B*F	H= G/ 10,00,000	I = C – H	J	K= I*J
Unit –1	2016-17	294.08	29,40,80,000	3,582.97	3,58,29,70,000	12.18	0.5	14,70,40,000	147.04	3,435.93	35,770	12,29,03,216.10
	2017-18	2,739.96	2,73,99,60,000	2,832.02	2,83,20,20,000	1.03	0.5	1,36,99,80,000	1,369.98	1,462.04	48,031	7,02,23,243.24
	2018-19	2,946.00	2,94,59,60,000	2,379.05	2,37,90,50,000	0.81	0.5	1,47,29,80,000	1,472.98	906.07	48,031	4,35,19,448.17
Unit –2	2016-17	2,084.66	2,08,46,60,000	5,653.73	5,65,37,30,000	2.71	0.5	1,04,23,30,000	1,042.33	4,611.40	35,770	16,49,49,778.00
	2017-18	2,980.03	2,98,00,26,000	1,867.20	1,86,72,00,000	0.63	0.5	1,49,00,13,000	1,490.01	377.19	48,031	1,81,16,812.89
	2018-19	3,471.31	3,47,13,10,000	2,932.38	2,93,23,80,000	0.84	0.5	1,73,56,55,000	1,735.66	1,196.73	48,031	5,74,80,138.63
Total		14,516.04	14,51,59,96,000	19,247.35	19,24,73,50,000	1.33	0.5	7,25,79,98,000	7,258.00	11,989.36		47,71,92,637.03

(Source: Data compiled from the Company's records)

Annexure – 2.2
Statement showing excess coal consumption due to excess SHR
(Referred to in paragraph 2.9.7)

Particulars	Unit 1			Unit 2			Total
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	
Gross generation (MUs) (A)	294.10	2,739.90	2,945.96	2,326.20	2,980	3,471.31	
Station Heat Rate as per norms of CSERC (B)	2,378	2,378	2,378	2,378	2,378	2,378	
Actual Station Heat Rate (Kcal/kWh) (C)	2,708	2,387	2,360	2,593	2,396	2,346	
Coal consumption (MT) (D)	2,18,997.07	17,79,279.51	19,34,944.59	17,22,670.99	19,45,814.96	22,66,487.64	
Average GCV of coal (Kcal/kg) (E)	3,467.13	3,660.65	3,544	3,467.13	3,660.65	3,544	
Heat required from coal for generation (in lakh Kcal) (F) = (A) X (B) X 10	69,93,698	6,51,54,822	7,00,54,928.80	5,53,17,036	7,08,64,400	8,25,47,751.80	
Coal required for gross generation (MT) (G) = (F)/(E) X 100	2,01,714.33	17,79,870.30	19,76,719.21	15,95,470.49	19,35,842.00	23,29,225.50	
Excess consumption of coal (MT) (H) = (D) - (G)	17,282.74	-590.79	-41,774.62	1,27,200.50	9,972.96	-62,737.86	1,54,456.21
Average rate of coal (₹ per MT)	2,462.73	2,112.83	2,234.32	2,462.73	2,112.83	2,234.32	
Value of excess coal consumption (₹ in crore)	4.26	0	0	31.33	2.11	0	37.69

(Source: Data compiled from the Company's records)

Annexure - 2.3
Statement showing the non-compliance of conditions of environment clearance
(Referred to in paragraph 2.10)

Sl. No.	Terms and conditions	Audit observation
1	No Land in excess of 508 ha (1,254.76 acre) shall be acquired for any utilities/ facilities relating to this project.	Included vide para no. 2.6.1.
2	High Efficiency ESP with 99.89 <i>per cent</i> efficiency shall be installed so as to ensure that particulate emission do not exceed 100 mg/Nm ³ .	During the scrutiny of records it was observed that in January 2017, February 2017 and June 2017 the average SPM level exceeded the prescribed levels and ranged between 51 mg/Nm ³ and 65 mg/Nm ³ (02 <i>per cent</i> to 30 <i>per cent</i> excess than the norm ¹)
3	Cycle of Concentration (CoC) not less than five shall be adopted.	Audit observed that CoC is less than five most of the time due to recirculation of water with salt components which resulted in extra consumption of fresh water. However, it has no impact as the water consumed was within the contracted quantity of 35 MCM per annum.
4	Treated effluents conforming to the prescribed standards shall be re-circulated and reused within the plant. No effluents shall be discharged outside the project boundary.	Audit observed that the Sewage Treatment Plant (STP) at residential colony of Power Plant is not commissioned so far (March 2019). The Company did not disclose this fact in its compliance report. Moreover, non-installation of STP led to disposal of untreated domestic water into Hasdeo river through Chautaria Nalah.
5	100 <i>per cent</i> fly ash shall be collected in dry form and its full utilisation shall be achieved within 09 years in accordance with the Notification on fly ash utilization S.O. 763 (E) dtd 14 th Sept 1999 and the amendments made therein from time to time.	During the period March 2016 to March 2019, ash utilisation was 24.07 <i>per cent</i> only as against 100 <i>per cent</i> fly ash as per the directions of MoEF&CC.
6	Leq of Noise level shall be limited to 75 dBA and regular maintenance of equipments should be undertaken. For people working in high noise areas, personal protection devices should be provided.	Included vide para no. 2.10.2.
7	Green belt shall be developed around the plant boundary with tree density around 1500-2000 trees per ha (2.47 acre) covering at least 174 ha (429.78 acre) area.	The Company should have planted 3,46,440 number ² of plants in acquired area in compliance with MoEF&CC and CECB conditions in spite of this the Company planted only 2,36,543 number of plants covering with 158 ha (390.26 acre) area. This has resulted in shortfall of 1,09,897 number of plants and 73 ha (180.31 acre) area covered besides violation of environmental norms.
8	Regular monitoring of air quality shall be carried out in and around the plant boundary and record to be maintained. The location of the monitoring stations and frequency of monitoring shall be decided in consultation with State Pollution Control Board. Periodic reports shall be submitted to the	Audit observed that only two Continuous Ambient Air Quality Monitoring Stations (CAAQMS) were installed at east and west directions however, in its compliance report submitted to CECB the Senior Chemist reported that "Ambient air quality levels are being monitored regularly in Power House premise in all the four

¹ Ministry of Environment, Forest and Climate Change (7 December 2015) level of SPM from 100 to 50 mg/Nm³.

² 230.96 ha (570.48 acre) (33 *per cent* of 699.89 ha (1,728.73 acre)) X 1,500 (minimum number of trees) = 3,46,440

Sl. No.	Terms and conditions	Audit observation
	Regional Office of this Ministry at Bhopal.	directions of the stack on daily basis. Air quality is also being monitored". For this CECEB did not take any action for such misreporting as they neither checked the supporting documents for the statement nor physically verified CAAQMS in all four directions.
9	Dust extraction and suppression system with water sprinklers shall be provided for controlling the fugitive dust during coal transportation, in coal storage & handling area and other vulnerable areas of the plant.	Scrutiny of erection bill for CHP revealed that the work of dust extraction and dust suppression system was half done. It was also observed that four number of dust extraction systems were not installed till date and the dust suppression system was also being operated manually as auto mode was yet to be commissioned.
10	A separate Environment Management Cell with qualified staff shall be set up for implementation of the stipulated environmental safeguards.	Audit observed that no qualified person has been posted at Environment Cell as of date (April 2019) which was formed in July 2016.
11	Regional Office, of the MoEF at Bhopal will monitor the implementation of the stipulated conditions. A complete set of documents including Environmental Impact Assessment report and Environment Management plan along with the other information submitted from time to time shall be forwarded to Regional office for their use during monitoring.	Included vide para no. 2.10.3.
12	Allotment of separate fund for implementation of Environmental protection measures.	Nothing was found on record to show that any separate fund for implementation of Environmental protection measures was allocated by the Company.
13	The standards stipulated by the Ministry vide Notification dated 7 December 2015 for Thermal Power Plants shall be duly complied.	As per notification dated 7 December 2015, the permissible limit for Sulphur Dioxide (SO ₂) was 200 mg/ Nm ³ for having capacity of 500 MW Thermal Power Station, against this it was ranged between 202.10 mg/Nm ³ and 246.15 mg/Nm ³ during the period January 2018 to November 2018 as discussed vide para no. 2.10.1.
14	Harnessing solar power within the premises of the plant particularly at available roof tops shall be carried out and status of implementation including actual generation of solar power shall be submitted along with half-yearly monitoring report.	The Company did not install the Solar system in compliance of the condition of Environment Clearance so far (March 2019). Consequently, it failed to promote use of non-conventional source of energy.
15	Fugitive emissions shall be controlled to prevent impact on agricultural or non- agricultural land. In case of any proven damage to agricultural land/crop, necessary compensation shall be paid by the PP.	Frequent fugitive emission was observed in the plant area due to leakage of pipes. As the pipes were being repaired frequently, chances of substandard quality of pipes being used in the project could not be ruled out.
16	Green belt shall also be developed around the Ash Pond over and above the Green belt around the plant boundary.	The Company acquired total 699.89 ha (1,728.73 acre) land (excluding land acquired for forest land compensation). Accordingly, plantation was to be done in 230.96 ha ³ of land. The Company should plant 3,46,440 number ⁴ of plants in acquired area against this, it had planted only 2,36,543 number of plants covering

³ 699.89 ha (1,728.73 acre) X 33 per cent = 230.96 ha (570.48 acre)

⁴ 230.96 ha (570.48 acre) (33 per cent of 699.89 ha (1,728.73 acre)) X 1,500 (minimum number of trees) = 3,46,440

Sl. No.	Terms and conditions	Audit observation
		with 158 ha (390.26 acre) area resulting in shortfall of 1,09,897 number of plants. Further, extensive plantation was not carried out at ash dyke area. During joint physical verification (January 2019) audit observed that approximately 250 to 300 numbers of plants out of 6,000 plants were found in good condition as growing plant and rest of plants were either dead or barely stayed alive.
17	CSR schemes identified based on need based assessment shall be implemented in consultation with the village Panchayat and the District Administration starting from the development of project itself. As part of CSR prior identification of local employable youth and eventual employment in the project after imparting relevant training shall be also undertaken. Company shall provide separate budget for community development activities and income generating programmes.	The Company did not identify the local employable youth for training to provide employment in the project. Moreover, non-submission of UCs by District Administration is discussed vide para no. 2.11.2.
<i>(Source: Data compiled from the Company's /CECB records)</i>		

Annexure – 3.1

Summarised financial results of State PSUs (other than Power Sector) covered in this Report for the year for which accounts were finalised

(Referred to in paragraphs 3.1, 3.11 and 3.12)

(₹ in crore)

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Net Profit/loss before interest and tax	Net Profit/loss after interest and tax	Turnover	Paid up capital	Capital employed [#]	Net Worth [¥]	Accumulated Profit/loss
1	2	3	4	5	6	7	8	9	10	11
I. PSUs working in Monopolistic environment										
A. Government companies										
1	Chhattisgarh Rajya Van Vikas Nigam Limited (CRVVNL)	2017-18	2018-19	17.89	16.20	45.61	26.65	248.57	248.57	214.55
2	Chhattisgarh State Beverages Corporation Limited (CSBCL)	2017-18	2018-19	7.66	4.74	863.06	0.15	69.82	69.82	69.67
Total (I)				25.55	20.94	908.67	26.80	318.39	318.39	284.22
II. PSUs with assured income from centage, commission, revenue grants/subsidies										
A. Government companies										
3	Chhattisgarh State Civil Supplies Corporation Limited (CSCSCL)	2016-17	2018-19	2.80	1.96	6895.69	4.43	-205.21	-205.21	-210.59
4	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited (CRBEKVNL)	2016-17	2018-19	41.01	25.91	622.77	0.50	194.59	175.19	174.31
5	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam (CNJVAVN)	2016-17	2018-19	2.15	1.09	2.63	5.00	66.04	17.87	12.87
6	Chhattisgarh Medical Services Corporation Limited (CMSCL)	2016-17	2018-19	5.96	3.98	133.44	3.45	17.99	17.99	14.54
7	Chhattisgarh Police Housing Corporation Limited (CPHCL)	2017-18	2018-19	6.20	4.05	8.17	2.00	211.73	40.49	38.49
8	Chhattisgarh Road Development Corporation Limited (CRDCL)	2017-18	2018-19	-0.10	-0.10	38.80	4.90	4.40	4.40	-0.50
9	Raipur Smart City Limited (RSCL)	2016-17	2018-19	-0.02	-0.02	2.98	0.10	0.08	0.08	-0.02
10	Atal Nagar Smart City Corporation Limited (ANSCL)	2017-18	2018-19	-0.31	-0.31	-	0.10	-0.21	-0.21	-0.31

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Net Profit/loss before interest and tax	Net Profit/loss after interest and tax	Turnover	Paid up capital	Capital employed [#]	Net Worth [¥]	Accumulated Profit/loss
1	2	3	4	5	6	7	8	9	10	11
Total (II-A)				57.69	36.56	7,704.48	20.48	289.41	50.60	28.79
B. Statutory Corporation										
11	Chhattisgarh State Warehousing Corporation (CSWC)	2017-18	2018-19	54.19	33.88	136.01	4.04	370.63	211.06	207.02
Total (II-B)				54.19	33.88	136.01	4.04	370.63	211.06	207.02
Total (II)				111.88	70.44	7,840.49	24.52	660.04	261.66	235.81
III. PSUs working in Competitive environment										
A. Government companies										
12	Chhattisgarh Mineral Development Corporation Limited (CMDC)	2017-18	2018-19	2.83	2.24	28.51	1.00	195.48	16.16	15.02
13	Kerwa Coal Limited (KCL)	2017-18	2018-19	0.32	0.23	0.46	4.90	12.70	5.22	0.32
Total (III)				3.15	2.47	28.97	5.90	208.18	21.38	15.34
Grand Total (I + II + III)				140.58	93.85	8,778.13	57.22	1,186.61	601.43	535.37

Capital employed = Paid up share capital + free reserves and surplus + long term loans - accumulated losses - deferred revenue expenditure.

¥ Net worth = Paid up capital + free reserve and surplus – accumulated loss - deferred revenue expenditure

Annexure – 3.2
Details of State PSUs (other than Power Sector) not covered in this Report
(Referred to in paragraphs 3.1 and 3.9)

(₹ in crore)

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Net Profit/ loss after interest, tax and dividend	Turnover	Paid up capital
1	2	3	4	5	6	7
I. Functional PSUs with arrears of accounts for three or more years/first accounts not received/not due or did not commence business operation						
A. Government companies						
1	Chhattisgarh State Industrial Development Corporation Limited (CSIDC)	2013-14	2018-19	-0.82	122.46	1.60
2	Chhattisgarh Infrastructure Development Corporation Limited (CIDC)	2014-15	2018-19	-	0.59	4.20
3	Bilaspur Smart City Limited (BSCL)	Accounts not submitted since inception (2016-17)	--	-	-	-
4	Chhattisgarh Railway Corporation Limited (CRCL) ¹	2017-18	2018-19	-4.18	1.10	50.00
5	Chhattisgarh State Information Infrastructure Corporation Limited (CSIIC)	First accounts not submitted (2017-18)	--	-	-	-
Total - I				-5.00	124.15	55.80
II. Non functional PSUs						
A. Government companies						
6	CMDC ICPL Coal Limited (CICL)	2016-17	2018-19	-	-	82.60
7	Chhattisgarh Sondiha Coal Company Limited (CSCCL)	2017-18	2018-19	-0.01	-	21.94
8	CSPGCL AEL Parsa Collieries Limited (CAPCL)	2017-18	2018-19	-	-	0.16
Total – II				-0.01	-	104.70
Grand Total (I + II)				-5.01	124.15	160.50

¹The projects of the PSU are under construction and thus the actual business operation of the PSU has not started.

Annexure – 3.3

Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) as on 31 March 2018

(Referred to in paragraph 3.3)

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Name of the Department	Month and year of incorporation	Equity ^{\$} at close of the year 2017-18				Long term loans outstanding at close of the year 2017-18			
				GoCG	GoI	Others [#]	Total	GoCG	GoI	Others [#]	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
I. PSUs working in Monopolistic environment											
A. Government companies											
1	Chhattisgarh Rajya Van Vikas Nigam Limited	Forest	22.05.2001	25.73	0.92	-	26.65	-	-	-	-
2	Chhattisgarh State Beverages Corporation Limited	Commercial Tax	29.11.2001	0.15	-	-	0.15	-	-	-	-
Total (I)				25.88	0.92	-	26.80	-	-	-	-
II. PSUs with assured income from centage, commission, revenue grants/subsidies											
A. Government companies											
3	Chhattisgarh State Civil Supplies Corporation Limited	Food Civil Supplies and Consumer Protection	13.03.2001	4.43	-	-	4.43	-	-	-	-
4	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	Agriculture	08.10.2004	0.50	-	-	0.50	-	-	-	-
5	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	Social Welfare	04.07.2004	5.00	-	-	5.00	-	-	52.08	52.08
6	Chhattisgarh Medical Services Corporation Limited	Health	07.10.2010	3.45	-	-	3.45	-	-	-	-
7	Chhattisgarh Police Housing Corporation Limited	Home	14.12.2011	2.00	-	-	2.00	-	-	171.24	171.24
8	Chhattisgarh Road Development Corporation Limited	PWD/Urban Administrative and Development Department	11.11.2014	4.90	-	-	4.90	-	-	-	-
9	Raipur Smart City Limited	Urban Administrative and Development	16.09.2016	-	-	0.10	0.10	-	-	-	-

Sl. No.	Sector & Name of the PSU	Name of the Department	Month and year of incorporation	Equity ^{\$} at close of the year 2017-18				Long term loans outstanding at close of the year 2017-18			
				GoCG	GoI	Others [#]	Total	GoCG	GoI	Others [#]	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
		Department									
10	Atal Nagar Smart City Corporation Limited	Urban Administrative and Development Department	16.10.2017	-	-	0.10	0.10	-	-	-	-
Total (II-A)				20.28	-	0.20	20.48	-	-	223.32	223.32
B. Statutory Corporation											
11	Chhattisgarh State Warehousing Corporation	Food Civil Supplies and Consumer Protection	02.05.2002	2.02	-	2.02	4.04	159.57	-	-	159.57
Total (II-B)				2.02	-	2.02	4.04	159.57	-	-	159.57
Total (II)				22.30	-	2.22	24.52	159.57	-	223.32	382.89
III. PSUs working in Competitive environment											
A. Working Government companies											
12	Chhattisgarh Mineral Development Corporation Limited	Geology and Mining	07.06.2001	1.00	-	-	1.00	179.32 [@]	-	-	179.32
13	Kerwa Coal Limited	Geology and Mining	20.01.2015	-	-	4.90	4.90	-	-	7.48	7.48
Total (III)				1.00	-	4.90	5.90	179.32	-	7.48	186.80
Grand Total (I + II + III)				49.18	0.92	7.12	57.22	338.89	-	230.80	569.69

^{\$} Includes share application money pending allotment.

[#] Includes investment by financial institutions, Banks and holding company and PSUs etc.

[@]The amount of loan has been received from Chhattisgarh Mineral Development Fund, Mineral Resources Department, GoCG and hence has been considered as GoCG investment.

Annexure – 3.4

Statement showing difference between Finance Accounts of Government of Chhattisgarh and Accounts of the State PSUs (other than Power Sector) in respect of balances of Equity, Loans and Guarantee

(Referred to in paragraph 3.7)

(₹ in crore)

Sl. No.	Name of the PSU	As per records of the State PSUs			As per Finance Accounts of Government of Chhattisgarh			Difference		
		Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed
PSUs other than Power Company										
1	Chhattisgarh Rajya Van Vikas Nigam Limited	25.73	-	-	6.55	-	-	19.18	-	-
2	Chhattisgarh Railway Corporation Limited	25.50	-	-	4.00	-	-	21.50	-	-
3	Chhattisgarh State Industrial Development Corporation Limited	1.60	-	-	11.10	-	-	9.50	-	-
4	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	5.00	-	32.50	5.00	-	35.31	-	-	2.81
5	Chhattisgarh State Information Infrastructure Corporation Limited	0.05	-	-	-	-	-	0.05	-	-
6	Chhattisgarh State Warehousing Corporation	2.02	159.57	-	0.50	159.57	-	1.52	-	-
7	Chhattisgarh Mineral Development Corporation Limited	1.00	179.32	-	1.00	-	-	-	179.32	-

Annexure – 3.5

Statement showing position of State Government investment in working State PSUs (other than Power Sector) accounts of which are in arrears during the year 2017-18

(Referred to in paragraph 3.8.1)

(₹ in crore)

Sl. No.	Name of the PSU	Period upto which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by the State Government during the period for which accounts are in arrears				
					Equity	Loans	Grants ^{\$}	Subsidy	Total
A. Functional PSUs									
I. Arrears upto two years									
1	Chhattisgarh State Civil Supplies Corporation Limited	2016-17	2017-18	4.43	-	-	-	2,241.92	2,241.92
2	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	2016-17	2017-18	0.50	-	-	-	44.72	44.72
3	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	2016-17	2017-18	5.00	-	-	0.40	0.14	0.54
4	Chhattisgarh Medical Services Corporation Limited	2016-17	2017-18	3.45	-	-	-	-	-
5	Raipur Smart City Limited	2016-17	2017-18	0.10	-	-	-	-	-
Sub Total – I					-	-	0.40	2,286.78	2,287.18
II. Arrears of accounts for three or more years/first accounts not received									
1	Chhattisgarh State Industrial Development Corporation Limited	2013-14	2014-15 to 2017-18	1.60	-	-	292.03	8.07	300.10
2	Chhattisgarh Infrastructure Development Corporation Limited	2014-15	2015-16 to 2017-18	4.20	-	-	10.00	-	10.00
3	Bilaspur Smart City Limited	Accounts not submitted since inception (2016-17)	2016-17 to 2017-18	-	-	-	-	-	-
4	Chhattisgarh State Information Infrastructure Corporation Limited	First accounts not submitted	2017-18	-	-	-	-	-	-
Sub Total – II					-	-	302.03	8.07	310.10
Total (A)					-	-	302.43	2,294.85	2,597.28

Sl. No.	Name of the PSU	Period upto which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by the State Government during the period for which accounts are in arrears				
					Equity	Loans	Grants ^{\$}	Subsidy	Total
B. Non-Functional PSUs									
1	CMDC ICPL Coal Limited	2016-17	2017-18	82.60	-	-	-	-	-
Total (B)					-	-	-	-	-
Total (A + B)					-	-	302.43	2,294.85	2,597.28

\$ The figures include capital as well as revenue (establishment) grant.

Annexure – 3.6

Statement showing the State Government funds infused in State PSUs (other than Power Sector) during the year from 2008-09 to 2017-18
(Referred to in paragraph 3.14)

(₹ in crore)

Sector	A. PSUs working in Monopolistic environment								B. PSUs with assured income from centage, commission, revenue grants/subsidies							
Sl. No.	1				2				3				4			
Unit	CRVVNL				CSBCL				CSCSCL				CRBEKVNL			
Year	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants
Upto 2007-08	5.62	20.11	0.00	0.00	0.15	0.00	0.00	0.00	0.90	1.00	0.00	0.00	0.50	0.00	0.00	0.00
2008-09	20.11	-20.11 [¥]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010-11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	25.73	0.00	0.00	0.00	0.15	0.00	0.00	0.00	4.43	1.00	0.00	0.00	0.50	0.00	0.00	0.00

¥ During the year 2008-09, the budgetary support in the form of interest free loan of ₹ 20.11 crore was converted into equity in Chhattisgarh Rajya Van Vikas Nigam Limited by GoCG, and thus ₹ 20.11 crore has been reduced from the interest free loan and included in equity received from GoCG during the year 2008-09.

Sector	B. PSUs with assured income from centage, commission, revenue grants/subsidies															
Sl. No.	5				6				7				8			
Unit	CNJVAVN				CMSCL				CPHCL				CRDCL			
Year	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants
Upto 2007-08	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010-11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.90	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5.00	0.00	0.00	0.00	3.45	0.00	0.00	3.91	2.00	0.00	0.00	0.00	4.90	0.00	0.00	0.00

Sector	B. PSUs with assured income from centage, commission, revenue grants/subsidies				C. PSUs working in Competitive environment			
Sl. No.	9				10			
Unit	CSWC				CMDC			
Year	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants	Equity	Interest Free Loans	Loans on which Interest payment defaulted	Capital Grants
Upto 2007-08	2.02	0.00	0.00	0.00	1.00	0.00	0.00	0.00
2008-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010-11	0.00	0.00	0.00	8.92	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.45	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	81.05	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	14.11	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	20.16	0.00	0.00
Total	2.02	0.00	0.00	9.37	1.00	115.32	0.00	0.00