

Appendix 1.1
(Referred to in Paragraph 1.8)
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF CHHATTISGARH
AS ON 31 MARCH 2005

(Rupees in crore)

As on 31-03-2004		LIABILITIES		As on 31-03-2005	
5571.68		Internal Debt			6928.52
	2466.11	Market Loans bearing interest		2786.54	
	1.75	Market Loans not bearing interest		2.51	
	908.18	Loans from other Institutions		1061.53	
	--	Ways and Means Advances			
	--	Overdrafts from Reserve Bank of India			
	2195.64	Special Security Issued to NSS fund of Central Government		3077.94	
2937.87		Loans and Advances from Central Government			2339.20
	92.87	Pre 1984-85 Loans		79.98	
	118.55	Non-Plan Loans		108.07	
	2676.00	Loans for State Plan Schemes		2093.59	
	13.13	Loans for Central Plan Schemes		12.11	
	37.32	Loans for Centrally Sponsored Plan Schemes		45.45	
40.00		Contingency Fund			40.00
1511.17		Small Savings, Provident Funds etc.			1569.25
772.83		Deposits			987.63
491.17		Reserve Funds			750.77
- 262.05		Suspense and Miscellaneous Balances			4.53
11062.67		Total			12619.90
ASSETS					
4016.64		Gross Capital Outlay on Fixed Assets			5295.77
	56.94	Investments in shares of Companies, corporations etc.		87.86	
	3959.70	Other Capital Outlay		5207.91	
770.62		Loans and Advances			868.87
	514.50	Loans for Power Projects		561.79	
	258.72	Other Development Loans		311.81	
	- 2.60	Loans to Government servants and Miscellaneous Loans		- 4.73 [#]	
40.00		Appropriation to Contingency Fund			40.00
- 2.69		Advances			- 2.34[#]
168.40		Remittance Balance			207.75
415.49		Cash			701.44
	- 1.21	Cash in Treasuries and Local Remittances		0.22	
	- 1.58	Deposits with Reserve Bank		7.48	
	5.51	Departmental Cash Balance including permanent cash imprest		8.50	
	412.78	Cash Balance Investments & investment of earmarked fund		685.24	
5627.57		Deficit on Government Account			5481.77^φ
	4692.10	(i) Accumulated deficit		5627.57	
	294.37	(ii) Miscellaneous Govt. Account		0.02	
	641.10	(iii) Add: Revenue Deficit of the current year		--	
	--	(iv) Less: Revenue Surplus of the current year		145.82	
26.64		Inter State Settlement			26.64
11062.67		Total			12619.90

[#] Negative balance is due to non apportionment of assets and liabilities between the Madhya Pradesh and Chhattisgarh Government.

^φ Rupees 1 lakh increased due to rounding off.

Appendix 1.2

(Referred to in Paragraph 1.8)

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2004-05

(Rupees in crore)

Receipts				Disbursements				
2003-04			2004-05	2003-04	2004-05			
					Non-Plan	Plan	Total	
Section-A: Revenue								
5959.32	I.	Revenue receipts	7248.87	6600.42	Revenue expenditure	5482.98	1620.07	7103.05
	2588.25	-Tax revenue	3227.80	2154.36	General Services	2491.89	2.08	2493.97
				2268.46	Social Services	1376.15	1054.81	2430.96
	1124.41	-Non Tax Revenue	1243.93	932.42	-Education, Sports, Arts and Culture	636.96	499.45	1136.41
				258.37	-Health and Family Welfare	159.40	118.19	277.59
	1569.70	-State's share of Union Taxes	1876.29	243.12	-Water Supply, Sanitation Housing and Urban Development	67.83	160.39	228.22
	135.09	-Non-Plan grants	182.32	10.30	-Information and Broadcasting	8.96	0.12	9.08
				482.99	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	385.10	75.87	460.97
	308.33	-Grants for State Plan Scheme	441.72	20.60	-Labour and Labour Welfare	18.24	6.56	24.80
				319.08	-Social Welfare and Nutrition	97.52	193.91	291.43
	233.54	-Grants for Central and Centrally sponsored Plan Schemes	276.81	1.58	Others	2.14	0.31	2.45
				1917.23	Economic Services	1362.45	563.18	1925.63
				1041.06	-Agriculture and Allied Activities	776.85	188.72	965.57
		--		294.50	-Rural Development	220.83	219.75	440.58
		--		--	-Special Areas Programme	--	--	--
		--		132.62	-Irrigation and Flood Control	87.29	33.23	120.52
		--		207.86	-Energy	75.15	78.82	153.97
		--		55.60	-Industries and Minerals	38.86	21.89	60.75
		--		172.04	-Transport	156.11	5.51	161.62
		--		0.87	-Science, Technology and Environment	0.43	1.08	1.51
		--		12.68	-General Economic Services	6.93	14.18	21.11
				260.37	Grant-in-aid and contribution	252.49	--	252.49
641.10	II.	Revenue deficit carried over to Section B		--	II- Revenue surplus carried over to Section B			145.82
6600.42		Total - A	7248.87	6600.42	Total-A (I + II)	5482.98	1620.07	7248.87
Section-B: Others								
718.16	III	Opening cash balance including permanent advances and cash balance investment	415.49	--	III. Opening over draft from RBI	--	--	--
	IV	Miscellaneous Capital Receipts		--	IV. Capital outlay			
--				21.80	General Services	1.82	27.45	29.27
				185.47	Social Services	0.5	255.22	255.72
				37.02	Education, sports, Arts and culture		53.28	53.28
				33.71	Health and Family Welfare		38.62	38.62
				44.12	Water supply, Sanitation, Housing and Urban development		50.73	50.73
				--	Information and Broadcasting			
				36.61	Welfare of SC, ST and OBC		101.36	101.36
				33.79	Social Welfare and Nutrition	0.5	10.51	11.01
				0.22	Other Social Services		0.72	0.72
				808.23	Economic Services	1.02	993.12	994.14
				23.35	Agriculture and allied activities	0.99	33.65	34.64
				48.47	Rural Development		33.67	33.67
				417.24	Irrigation and flood control		621.49	621.49
				--	Energy	--	--	--
				4.95	Industry and Mineral	0.02	17.31	17.33
				311.80	Transport		284.38	284.38
				2.42	General Economic Services	0.01	2.62	2.63
				1015.50	Total (Capital account)	3.34	1275.79	1279.13

Receipts					Disbursements		
2003-04			2004-05	2003-04		2004-05	
--	V	Inter State Settlement		--	V-Inter State Settlement	--	--
10.65	VI	Recoveries of Loans and Advances	14.80	557.68	VI. Loans and Advances disbursed		113.04
	0.38	--From Power Projects	--	504.76	--For Power Projects	47.28	
	2.59	--From Government Servants	2.29	1.29	--To Government Servants	0.17	
	7.68	--From others	12.51	51.63	--To others	65.59	
--	VII	Revenue Surplus brought down	145.82	641.10	VII. Revenue deficit brought down	--	--
2431.98	VIII	Public debt receipt	1909.81	777.84	VIII. Repayment of public debt		1151.65
1977.60		--Internal debt other than Ways and Means Advances and overdraft	1480.61	88.54	--Internal debt other than Ways and Means Advances and overdraft	123.78	
--		--Net transactions under Ways and Means advances including overdraft		--	--Net transactions under Ways and Means Advances including overdraft	--	--
454.39		--Loans and advances from Central Government	429.20	689.30	--Repayment of loans and advances to Central Government	1027.87	
--	IX	Appropriation to Contingency Fund	--	--	IX. Appropriation to Contingency Fund	--	--
(-) 0.02	X	Amount transferred to Contingency Fund	--	--	X. Expenditure from Contingency Fund	--	--
7070.53	XI	Public Account receipts	9295.44	6823.69	XI. Public Account disbursements		8536.1
	473.30	--Small Savings and Provident Funds	449.19	375.43	--Small Savings and Provident Funds	391.12	
	158.23	--Reserve funds	301.07	17.93	--Reserve Funds	41.47	
	3611.66	--Suspense and Miscellaneous	5427.58	3676.71	--Suspense and Miscellaneous	5161.01	
	2056.06	--Remittance	2217.39	2045.46	--Remittances	2256.74	
771.28		--Deposits and Advances	900.21	708.16	--Deposits and Advances	685.76	
--	XII	Closing Overdraft from Reserve Bank of India		415.49	XII. Cash Balance at end of the year		701.44
				- 1.21	Cash in treasuries and local remittances	0.22	
				- 1.58	--Deposits with Reserve Bank	7.48	
				5.51	--Departmental cash Balance including permanent cash imprest	8.50	
				412.77	--Cash Balance Investment and Investment of Earmarked Funds	685.24	
10231.30		Total -B	11781.36	10231.30	Total-B		11781.36

Appendix 1.3
(Referred to in Paragraph 1.8)
SOURCES AND APPLICATION OF FUNDS

(Rupees in crore)

2003-04	Sources	2004-05	
<i>Amount</i>		<i>Amount</i>	<i>Amount</i>
5959.32	1 Revenue receipts		7248.87
10.65	2 Recoveries of Loans and Advances		14.80
1654.15	3 Increase in Public debt		758.16
311.88	4 Receipts from Public account		798.69
97.87	a. Increase in Small Savings	58.07	
63.12	b. Increase in Deposits and Advances	214.45	
140.30	c. Increase in Reserve funds	259.60	
10.59	d. Effect of remittances transactions		
--	e. Suspense & Misc.	266.57	
302.66	Decrease in closing cash balance		
8238.66	Total		8820.52
	Application		
6600.42	1 Revenue expenditure		7103.05
557.68	2 Lending for development and other purposes		113.04
1015.50	3 Capital expenditure		1279.13
--	4 Net effect of Contingency Fund transactions		--
65.06	5 Application From Public Account		39.35
65.06	a. Net effect of Suspense and Miscellaneous transactions		
--	b. Miscellaneous Government Account		
--	c. Effect of Remittance transactions	39.35	
--	6 Increase in closing cash balance		285.95
--	7 Inter State Settlement		
8238.66	Total		8820.52

Explanatory Notes for Appendices 1.1, 1.2 and 1.3:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on government account, as shown in **Appendix 1.1**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement etc.
4. There was a difference of Rs.13.35 crore (credit) in the Deposits with Reserve Bank between the figures reflected in the accounts i.e. Rs.7.48 crore (Debit) and that intimated by Reserve Bank of India Rs.20.83 crore (Cr.). After close of 31 March 2005 accounts, the net difference to be reconciled was Rs.13.35 crore (credit).

Appendix 1.4
(Referred to in Paragraph 1.8)

AN ANALYSIS OF STATE GOVERNMENT FINANCES

(Rupees in crore)

2003-04	Part A. Receipts	2004-05
5959 (71)	1. Revenue Receipts	7249 (79)
2588 (43)	<i>(i) Tax Revenue</i>	3228 (45)
1299 (50)	Taxes on Sales, Trade, etc.	1674 (52)
402 (15)	State Excise	458 (14)
171 (7)	Stamps and Registration Fees	248 (8)
230 (9)	Taxes on Goods and Passengers	287 (9)
486 (19)	Other Taxes	561 (17)
1124 (19)	<i>(ii) Non Tax Revenue</i>	1244 (17)
630 (56)	Mining and Metallurgical Industries	680 (55)
141 (13)	Forestry and Wild Life	160 (13)
353 (31)	Others	404
1570 (26)	<i>(iii) State's share in Union taxes and duties</i>	1876 (26)
677 (12)	<i>(iv) Grants in aid from GOI</i>	901 (12)
	2. Misc. Capital Receipts	
5959	3. Total revenue and Non Debt capital receipts (1+2)	7249
11	4. Recovery of Loans and Advances	15
	4 (a). Inter State Settlement	--
2432 (29)	5. Public Debt Receipts	1910 (21)
1978 (81)	Internal Debt (Excluding. Ways & Means Advances & overdrafts)	1481 (78)
--	Net transactions under ways and means advances and overdraft	
454 (19)	Loans and Advances from Government of India	429 (22)
8402	6. Total receipt in the Consolidated fund (3+4+4(a)+5)	9174
--	7. Contingency Fund receipts	
7071	8. Public Account receipts	9295
15473	9. Total receipts of the State (6+7+8)	18469
	Part B. Expenditure/Disbursement	
6600 (81)	10. Revenue expenditure	7103 (84)
1541 (23)	Plan	1620 (23)
5059 (77)	Non Plan	5483 (77)
2154 (33)	General Services (incl. interest payments)	2494 (35)
2269 (34)	Social Services	2431 (34)
1917 (29)	Economic Services	1926 (27)
260 (4)	Grants-in-aid and Contributions	252 (4)

2003-04		2004-05
1016 (12)	11. Capital Expenditure	1279 (15)
1014 (99.8)	Plan	1276 (99.8)
2 (0.2)	Non Plan	3 (0.2)
22 (2)	General Services	29 (2)
186 (18)	Social Services	256 (20)
808 (80)	Economic Services	994 (78)
558 (7)	12. Disbursement of Loans and Advances	113 (1)
--	12(a) Inter State Settlement	--
8174	13. Total expenditure (10+11+12+12[a])	8495
778	14. Repayment of Public Debt	1152
89 (11)	Internal Debt (excluding Ways & Means Advances and Overdrafts)	124 (11)
--	Net transactions under Ways and Means Advances and Overdraft	--
689 (89)	Loans and Advances from Government of India	1028 (89)
--	15. Appropriation to Contingency Fund	--
8952	16. Total disbursement out of Consolidated Fund (13+14+15)	9647
--	17. Contingency Fund disbursements	
6824	18. Public Account disbursements	8536
15776	19. Total disbursement by the State (16+17+18)	18183
	Part C. Deficits	
-641	20. Revenue deficit (-) (1-10)/surplus (+)	+ 146
2204	21. Fiscal deficit (3+4+4[a]-13)	1231
1150	22. Primary deficit (21-23)	79
	Part D. Other data	
1054	23. Interest payments (included in revenue exp.)	1152
3.5	24. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	4
247	25. Financial assistance to local bodies etc.	353
--	26. Ways and Means Advances/Overdraft availed (days)	
--	27. Interest on WMA/Overdraft	
32321	28. Gross State Domestic Product (GSDP)	35156^s
11144	29. Outstanding debt (year-end)	12227
295	30. Outstanding guarantees* (year-end)	620
807	31. Maximum amount guaranteed (year-end)	1343
70	32. Number of incomplete projects	71
2438	33. Capital blocked in incomplete projects	3042

Notes:

Figures in brackets represent percentages, rounded to total of each sub heading

* Rupees 9,667 crore retained in Madhya Pradesh for apportionment between the successor States of MP and Chhattisgarh.

^s Final figure awaited from the State Government hence calculated GSDP by considering growth achieved during 2003-04.

Appendix 1.5

(Referred to in paragraph 1.4)

LIST OF TERMS USED IN THE CHAPTER - I AND BASIS FOR THEIR CALCULATION

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter (per cent)}}{\text{GSDP Growth rate (per cent)}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth - Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipts - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit - Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

Appendix- 1.6
(Paragraph- 1.7.1)

STATEMENT OF NON-UTILISATION OF GRANTS/LOANS

(Rupees in crore)

Sl. No.	Name of Department	No. of Institutions	Total Grant released	Expenditure Grant/Loan	Balance	Percent -age
1	Director, Nagariya Prashashan Evam Vikas Chhattisgarh Raipur	116	17.60	-	17.60	100
2	Director, Food & Supply, Raipur	7	26.91	26.91	-	-
3	Director, Higher Education Chhattisgarh, Raipur	118	65.02	65.02	-	-
4	Director, Agriculture & Allied services Chhattisgarh, Raipur	3	15.13	13.60	1.53	10
5	Chief Electrical Inspector, Chhattisgarh, Raipur	2	146.72	127.55	19.17	13
6	Director, Public Instructions Chhattisgarh, Raipur	17	78.07	78.07	-	-
7	Registrar, Co-operative Societies, Chhattisgarh, Raipur	1	0.36	0.08	0.28	78
8	Director Technical Education Chhattisgarh, Raipur	6	2.78	1.96	0.82	29
		270	352.59	313.19	39.40	

Appendix- 1.7
(Paragraph- 1.7.1)

STATEMENT OF NON-SUBMISSION OF UTILISATION CERTIFICATES

(Rs. in crore)

Sl. No	Name of Department	Year							
		2001-02		2002-03		2003-04		2004-05	
		No. of Units with pending UCs	Amount	No. of Units with pending UCs	Amount	No. of Units with pending UCs	Amount	No. of Units with pending UCs	Amount
1	Director, Nagariya Prashashan Evam Vikas Chhattisgarh Raipur	NIL	NIL	NIL	NIL	117	26.73	116	17.60
2	Director, Food & Supply, Raipur	NIL	NIL	NIL	NIL	3	0.80	7	26.91
3	Director, Higher Education Chhattisgarh, Raipur	NIL	NIL	NIL	NIL	14	0.79	118	65.02
4	Director, Agriculture Chhattisgarh, Raipur	NIL	NIL	NIL	NIL	1	11.29	3	15.13
5	Chief Electrical Inspector, Chhattisgarh, Raipur	NIL	NIL	NIL	NIL	1	88.27	2	146.72
6	Director, Public Instructions, Chhattisgarh, Raipur	NIL	NIL	NIL	NIL	30	65.85	17	78.07
7	Registrar, Co-op. Societies Chhattisgarh, Raipur	NIL	NIL	NIL	NIL	NIL	NIL	1	0.36
8	Director Technical Education	18	2.06	12	2.47	9	2.65	6	2.78
	Total	18	2.06	12	2.47	175	196.38	270	352.59

Appendix 2.1

(Referred to in Paragraph 2.3.1)

CASES WHERE EXPENDITURE FELL SHORT BY MORE THAN RUPEES ONE CRORE AND ALSO BY MORE THAN 10 PER CENT OF THE TOTAL PROVISION

(Rupees in crore)

Sl. No	Grant No and Name	Total Provision	Amount of savings (percentage of provision)
1.	2.	3	4
(A)	REVENUE VOTED		
1.	01 General Administration	56.46	10.13 (17.9)
2.	02 Other expenditure pertaining to General Administration Department	3.58	2.30 (64.2)
3	03 Police	342.31	65.13 (19)
4	05 Jail	29.94	10.37 (34.6)
5	06 Expenditure pertaining to Finance Department	685.81	138.63 (20.2)
6	07 Expenditure pertaining to Commercial Tax Department	60.53	20.45 (33.8)
7	08 Land revenue and District Administration	116.26	23.73 (20.4)
8	09 Expenditure pertaining to Revenue Department	5.71	1.11 (19.4)
9	11 Expenditure pertaining to Commerce and Industry Department	26.38	13.23 (50.2)
10	13 Agriculture	88.16	17.13 (19.4)
11	14 Expenditure pertaining to Animal Husbandry Department	69.40	10.47 (15.1)
12	15 Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	20.10	6.47 (32.2)
13	17 Co-operation	27.18	4.55 (16.7)
14	18 Labour	9.31	2.86 (30.7)
15	19 Public Health and Family Welfare	212.55	29.01 (13.6)
16	20 Public Health Engineering	124.79	31.81 (25.5)
17	21 Expenditure pertaining to Housing and Environment Department	28.85	18.52 (64.2)
18	26 Expenditure pertaining to Culture Department	7.45	1.26 (16.9)
19	28 State Legislature	10.50	2.60 (24.8)
20	29 Administration of Justice and Elections	72.50	29.42 (40.6)
21	30 Expenditure pertaining to Panchayat & Rural Development Department	200.38	64.16 (32)
22	31 Expenditure pertaining to Planning, Economics & Statistics Department	7.42	2.09 (28.2)

1.	2.	3.	4
23	32 Expenditure pertaining to Public Relations Department	22.84	4.00 (17.5)
24	34 Social Welfare	12.80	2.09 (16.3)
25	36 Transport	11.02	4.54 (41.2)
26	39 Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	486.62	58.65 (12.1)
27	41 Tribal Areas Sub-Plan	634.66	175.41 (27.6)
28	47 Technical Education and Manpower Planning Department	46.44	7.85 (16.9)
29	48 Grant for upgradation of Administration under 11th Finance Commission	38.97	23.68 (60.8)
30	54 Expenditure pertaining to Agricultural Research and Education	16.73	3.11 (18.6)
31	55 Expenditure pertaining to Women and Child Welfare	124.33	18.77 (15.1)
32	56 Rural Industries	20.17	4.30 (21.3)
33	58 Expenditure on Relief on account of Natural Calamities and Scarcity	177.73	114.44 (64.4)
34	59 Externally Aided Projects pertaining to Panchayat and Rural Development Department	100.00	60.33 (60.3)
35	64 Special component plan for SCs	177.33	37.89 (21.4)
36	69 Urban Administration and Development Department- Urban Welfare	20.33	14.85 (73)
37	78 Externally Aided Projects pertaining to Rural Industries Department	5.81	1.59 (27.4)
38	79 Expenditure pertaining to Medical Education Department	61.62	14.97 (24.3)
39	82 Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-plan	115.15	14.92 (13)
40	83 Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	3.20	2.36 (73.8)
	Total 'A'	4281.32	1069.18

(B) REVENUE CHARGED			
41	01 General Administration	5.48	1.59 (29)
42	12 Expenditure pertaining to Energy Department	9.55	4.89 (51.2)
	Total 'B'	15.03	6.48
(C) CAPITAL VOTED			
43	06 Expenditure pertaining to Finance Department	11.25	5.08 (45.2)
44	08 Land Revenue and District Administration	4.08	3.69 (90.4)
45	11 Expenditure pertaining to Commerce and Industry Department	16.91	3.70 (21.9)
46	17 Co-operation	58.63	29.66 (50.6)
47	19 Public Health and Family Welfare	8.36	1.31 (15.7)
48	20 Public Health Engineering	17.51	8.29 (47.4)
49	21 Expenditure pertaining to Housing and Environment Department	32.01	3.85 (12)
50	23 Water Resource Department	341.97	90.06 (26.4)
51	24 Public Works-Roads and Bridges	169.46	40.22 (23.7)
52	37 Tourism	4.12	1.50 (36.4)
53	39 Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2.50	2.16 (86.4)
54	40 Expenditure pertaining to Command Area Development Department	32.60	15.41 (47.3)
55	41 Tribal Areas Sub-plan	357.44	86.58 (24.2)
56	42 Public works relating to Tribal Area Sub-plan Road & Bridges	230.83	79.86 (34.6)
57	45 Minor Irrigation Works	66.28	7.15 (10.8)
58	47 Technical Education and Man Power Planning Department	14.43	5.68 (39.4)
59	48 Grant for upgradation of Administration under Eleventh Finance Commission	46.16	13.94 (30.2)
60	57 Externally Aided Projects pertaining to Water Resources Department	2.40	1.34 (55.8)
61	58 Expenditure on Relief on account of Natural Calamities and Scarcity	1.55	1.55 (100)
62	64 Special Component Plan for Scheduled Caste	132.11	97.02 (73.4)

63	65	Aviation Department	2.00	2.00 (100)
64	66	Welfare of Backward classes	1.67	1.06 (63.5)
65	67	Public works-Buildings	61.93	19.52 (31.5)
66	68	Public Works relating to Tribal Areas Sub-Plan Buildings	45.37	7.41 (16.3)
67	69	Urban administration and Development Department- Urban Welfare	3.36	1.81 (53.9)
68	76	Externally Aided Projects pertaining to Public Works Department	5.10	4.40 (86.3)
69	79	Expenditure pertaining to Medical Education Department	5.51	3.56 (64.6)
		Total 'C	1675.54	537.81
		TOTAL (A+B+C)	5971.89	1613.47

Appendix 2.2

(Referred to in Paragraph 2.3.1)

CASES INVOLVING SUBSTANTIAL SAVINGS UNDER THE SCHEMES

(Rupees in crore)

Sl. No.	No. and Name of Grant	Name of the Scheme	Total Grant	Actual Expenditure	Amount of Savings	Percentage of Savings
1.	2.	3.	4.	5.	6.	7.
(A) - REVENUE VOTED						
1	3-Police	2055-109-121 Deployment of Central Police Force	5.00	--	5.00	100
2	-----do-----	2055-115-2643- Modernisation of Police Force	36.10	0.10	36.00	99.7
3	05-Jail	2056-101-1529- Modernisation of Jail Administration	7.52	--	7.52	100
4	06-Expenditure pertaining to Finance Department	2052-091-0101- 4295-Directorate of Financial Management Information System	5.28	0.07	5.21	98.7
5	-----do-----	2070-800-224-Other Expenditure	150.00	--	150.00	100
6	11-Expenditure pertaining to Commerce and Industry Department	2852-80-800-0101- 8726-Establishment of Chhattisgarh Infotech Promotion Society	10.00	--	10.00	100
7	19 Public Health and Family Welfare	2211-800-0801- 2498-Supply of Conventional Contraceptives	5.86	0.01	5.85	99.8
8	-----do-----	2211-800-0801- 6106-Universal Immunisation	12.18	--	12.18	100
9	20-Public Health Engineering	2215-01-191-0101- 5367-Bhilai (Sada) Water Supply Scheme	5.00	--	5.00	100
10	27-School Education	2) 2202-02-109- 0701-5409-Supply of Computer under Revised CLASS Project	6.70	0.08	6.62	98.8

(Rupees in crore)

1.	2.	3.	4.	5.	6.	7.
11	41- Tribal Areas Sub-plan -20-School Education Department	2202-04-796-200-0702-4479-Social education classes	7.02	--	7.02	100
12	41-Tribal Area Sub Plan (38-Higher Education Department)	2202-03-796-102-0102-5472-Bastar University	5.50	--	5.50	100
13	-----do-----	2202-03-796-102-0102-5473-Padmashree Rajmohini Devi University Ambikapur	6.50	--	6.50	100
14	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-05-101-475-Transfer to Reserve Fund and Deposit Account - Natural Calamities unspent margin money - Famine Relief Fund	46.19	0.22	45.97	99.5
15	-----do-----	2245-05-101-4849-Transfer from National Calamity Contingency Fund to Calamity Relief Fund	50.00	0.01	49.99	100
16	69-Urban Administration and Development Department-Urban Welfare	2217-80-191-0801-5517-Valmiki Ambedkar Housing Scheme	14.00	--	14.00	100
17	81-Financial Assistance to Local Bodies	2217-05-800-1301-4845-Grant-in-aid to Local Bodies for Basic Amenities under recommendations of 11th Finance Commission.	5.62	--	5.62	100
		TOTAL (A)	378.47	0.49	377.98	
(B) - REVENUE CHARGED						
18	Interest Payments and Servicing of Debt	2049-01-200-3087-Interest on loan from the LIC of India	10.74	--	10.74	100
19	---do---	2049-01-200-3089-Interest on way and means advances and to meet shortfall in cash balance received from RBI	12.00	--	12.00	100
20	---do---	2049-01-200-4486-Interest on loans from General Insurance Corporation	5.39	--	5.39	100
		TOTAL (B)	28.13	--	28.13	

(C) - CAPITAL VOTED						
21	17-Co-operation	6425-107-0101-3242-Purchase of Debentures floated by the State Co-operatives Development Bank	11.25	1.18	10.07	89.5
22	----do----	6425-107-0101-5567-Loans to District Co-operatives Bank Raigarh	10.00	--	10.00	100
23	20-Public Health Engineering	6215-01-101-0101-5368-LIC loan for Newly Urban Water Supply Schemes	10.00	-	10.00	100
24	23-Water Resources Department	4701-01-232-0101-5603-Payment of compensation for Land acquisition	20.00	--	20.00	100
25	----do----	4701-01-237-0101-5603-Payment of compensation for Land acquisition	70.00	--	70.00	100
26	----do----	4701-03-251-0101-5603-Payment of Compensation for Land Acquisition	7.00	--	7.00	100
27	40-Expenditure pertaining to Command Area Development Department	4705-210-0701-2823-Construction of field channels	16.10	--	16.10	100
28	41-Tribal Areas Sub Plan 25-SC, ST and Backward Class Welfare Department	4225-02-796-277-0102-9840-Construction of buildings of Educational Institutions	5.92	0.03	5.89	99.5
29	41-Tribal Areas Sub Plan-(31-Water Resources Department)	4701-01-796-253-0102-2898 Dam and Appurtenant Work	43.50	--	43.50	100
30	60-Expenditure pertaining to District Plan Scheme	4515-800-0101-5398-Chhattisgarh Local Development Yojana	14.10	1.20	12.90	91.5
31	64-Special Component Plan for Scheduled Castes (19-Public Works Department)	5054-03-789-101-0103-6589 Construction of Major Bridges under NABARD Loan Assistance	8.73	0.36	8.37	95.9
32	----do----	5054-04-789-800-0103-6590-Construction of Rural Roads under NABARD Loan Assistance	48.18	0.66	47.52	98.6
33	----do----	5054-04-789-800-0103-9002-Construction of Roads in Scheduled Castes Predominant Areas	26.10	2.41	23.69	90.8

1.	2.	3.	4.	5.	6.	7.
34	64-Special Component Plan for Scheduled Castes (25-SC, ST and Backward Class Welfare Department)	4225-01-789-800-0103-5507-Construction of Jaitkhamba in Girodpuri	7.50	0.15	7.35	98
35	75-NABARD aided projects pertaining to Water Resources Department	4701-03-252-0101-5188-Construction of Medium Irrigation Project (Nabard)	37.00	2.91	34.09	92.1
		TOTAL (C)	335.38	8.90	326.48	
(D) - CAPITAL CHARGED						
36	Public Debt	6003-103-8140-Loan from Life Insurance Corporation of India	5.55	--	5.55	100
37	----do---	6003-110-637-Way and Means Advances	100.00	--	100.00	100
38	----do---	6003-110-779-Advances to meet shortfall	100.00	--	100.00	100
		TOTAL (D)	205.55	--	205.55	
		TOTAL (A+B+C+D)	947.53	9.39	938.14	

Appendix 2.3

(Referred to in Paragraph 2.3.1)

**CASES WHERE ENTIRE BUDGET PROVISION UNDER
CENTRAL SCHEMES REMAINED UNUTILISED**

(Rupees in crore)

Sl. No.	Grant No and Name	Head of Account	Budget provision not utilised
1.	2.	3.	4
(A) CENTRALLY SPONSORED SCHEME			
1	13 Agriculture	2401-109-0701-5629-Development Programme for State Agriculture Reforms	1.85
2	14 Expenditure pertaining to Animal Husbandry Department	2403-800-0701-5069 Dairy Development	3.55
3	19 Public Health and Family Welfare	2210-03-103-0701-620 Sub-Health Centres	1.01
4	26 Expenditure pertaining to Culture Department	2205-101-0701- 1-3077-Multi purpose Cultural Institution	1.00
5	27 School Education	2202-01-101-0701-5660 NPEGEL	4.00
6	37 Tourism	5452-01-101-0701- 7630-Central Share in Centrally Sponsored Schemes-	1.50
7	40 Expenditure pertaining to Command Area Development Department	4705-210-0701-2823-Construction of field Channels	16.10
8	41 Tribal Areas Sub plan	2202-04-796-200-0702-4479-Social Education Classes	7.02
9	56 Rural Industries	2851-105-0701- 5406-Establishment of Chhattisgarh Hat	1.59
10	67 Public Works Buildings	4216-01-106-0701-5640- Construction of Residential Campus for High Courts	1.00
11	82 Financial Assistance to Three Tier Panchayati Raj Institutions Under Tribal Ares sub plan (34-Public Health Engineering Department)	2215-01-796-191-0702-1194-Maintenance of Rural Water Supply Schemes	1.20
		TOTAL (A)	39.82
(B) - CENTRAL SECTOR SCHEMES			
12	8 Land Revenue and District Administration	2029-103-0801-5917-Extension of Computerisation Scheme of Land Records	3.00
13	10 Forest	2406-02-110-0801-6538- Echo Development	2.24
14	19 Public Health and Family Welfare	2211-800-0801-6106-Universal Immunisation	12.18
15	27 School Education	2202-02-109-0801-5410-Development of Science Education in Schools	1.54
16	41 Tribal Areas Sub-Plan (25-SCs,STs and Backward Class Welfare Department)	4225-02-796-277-0802-5514-Establishment of Girls Hostel ground and Sports premises in Jashpur and Jagdalpur	1.00
17	69 Urban Administration and Development-Urban Welfare	2217-80-191-0801-5517-Valmiki Ambedkar Housing Scheme	14.00
		TOTAL (B)	33.96

(C) Schemes financed out of additive fund from GOI for Tribal Area Sub Plan/ Special Component Plan				
18	41	Tribal Area Sub Plan (25-SC,ST and Backward Class Welfare Department)	2225-02-794-190-0602-4675-Self Employment Scheme	2.00
19	64	Special Component Plan for Scheduled Castes (13 Energy Department)	2801-06-793-800-0603-5084-Extension of electric lines upto the wells of scheduled Castes/ Scheduled Tribal Cultivators	1.00
			TOTAL (C)	3.00
			TOTAL (A) + (B) + (C)	76.78

Appendix 2.4

(Referred to in Paragraph 2.3.3.)

EXCESS OVER GRANT/APPROPRIATION REQUIRING REGULARISATION

(Rupees in Thousand)

Sl. No.	Grant No. & Name	Total Grant/ Appropriation	Actual expenditure	Amount of Excess	Main reasons
1.	2.	3.	4.	5.	6.
(A) - REVENUE VOTED					
1	24 Public Works-Roads and Bridges	1364907	1424945	60038	Reason have not been intimated (July 2005)
2.	67 Public Works-Buildings	814907	858440	43533	---do---
	TOTAL (A)	2179814	2283385	103571	
(B)-REVENUE CHARGED					
3	Interest Payment and Servicing of Debt	13199439	13599091	399652	---do---
4	06 Expenditure pertaining to Finance Department	972	1206	234	---do---
5	10 Forest	183380	184149	769	---do---
	TOTAL (B)	13383791	13784446	400655	
(C) -CAPITAL VOTED					
6	15 Financial Assistance to Three Tier Panchayati Raj Institutions Under Special Component Plan for Scheduled Castes	6500	6774	274	---do---
7	81 Financial Assistance to Urban Bodies	60000	66779	6779	---do---
	TOTAL (C)	66500	73553	7053	
(D) -CAPITAL CHARGED					
8	Public Debt	10694429	11516488	822059	---do---
9	42 Public Works relating to Tribal Areas sub plan-Roads and Bridges	150	452	302	---do---
	TOTAL (D)	10694579	11516940	822361	
	TOTAL (A+C) - Voted	2246314	2356938	110624	
	TOTAL (B+D) - Charged	24078370	25301386	1223016	
	TOTAL (A)+(B)+(C)+(D)	26324684	27658324	1333640	

Appendix 2.5

(Referred to in Paragraph 2.3.5)

CASES WHERE SUPPLEMENTARY PROVISION PROVED UN-NECESSARY

(Rupees in crore)

Sl. No.	No and Description of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
1.	2.	3.	4.	5.	6.
(A) - REVENUE VOTED					
1.	03 Police	336.31	6.00	277.18	65.13
2.	06 Expenditure pertaining to Finance Department	620.44	65.37	547.19	138.62
3.	07 Expenditure pertaining to Commercial Tax Department	60.22	0.31	40.08	20.45
4.	08 Land Revenue and district Administration	112.23	4.03	92.53	23.73
5.	09 Expenditure pertaining to Revenue Department	5.05	0.66	4.60	1.11
6.	11 Expenditure pertaining to Commerce & Industry Department	23.82	2.56	13.15	13.23
7.	12 Expenditure pertaining to Energy Department	128.49	1.87	126.97	3.39
8.	13 Agriculture	78.73	9.43	71.03	17.13
9.	14 Expenditure pertaining to Animal Husbandry Department	62.09	7.30	58.93	10.46
10.	16 Fisheries	6.07	0.12	5.96	0.23
11.	18 Labour	9.20	0.11	6.45	2.86
12.	19 Public Health and Family Welfare	208.16	4.40	183.55	29.01
13.	20 Public Health Engineering	124.69	0.10	92.98	31.81
14.	22 Urban Administration and Development Department Urban Bodies	0.81	0.06	0.61	0.26
15.	23 Water Resources Department	96.50	0.05	93.47	3.08
16.	25 Expenditure pertaining to Mineral Resources Department	18.84	1.32	18.54	1.62
17.	27 School Education	633.88	21.46	597.59	57.75
18.	28 State Legislature	9.45	1.05	7.90	2.60
19.	29 Administration of Justice and Elections	71.03	1.47	43.08	29.42
20.	30 Expenditure pertaining to Panchayat and Rural Development Department	180.95	19.43	136.22	64.16
21.	31 Expenditure pertaining to Planning Economics and Statistics Department	5.42	2.00	5.33	2.09
22.	33 Tribal Welfare	385.59	0.31	369.35	16.55
23.	34 Social Welfare	12.15	0.65	10.71	2.09
24.	36 Transport	10.54	0.48	6.48	4.54

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25.	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	454.03	32.58	427.96	58.65
26.	41	Tribal Areas Sub-Plan	571.81	62.85	459.25	175.41
27.	43	Sports and Youth Welfare	3.87	0.15	3.06	0.96
28.	45	Minor Irrigation Works	16.86	0.50	16.30	1.06
29.	47	Technical Education and Man power Planning Department	45.72	0.72	38.59	7.85
30.	55	Expenditure pertaining to Women & Child Welfare	120.81	3.53	105.57	18.77
31.	56	Rural Industries	19.08	1.09	15.87	4.30
32.	58	Expenditure on Relief on account of Natural Calamities and scarcity	164.92	12.81	63.29	114.44
33.	64	Special component plan for Scheduled Caste	152.62	24.71	139.44	37.89
34.	66	Welfare of Backward Classes	22.81	0.02	21.05	1.78
35.	69	Urban administration and Development Department- Urban Welfare	17.41	2.92	5.48	14.85
36.	79	Expenditure pertaining to Medical Education Department	57.22	4.40	46.65	14.97
37.	80	Financial Assistance to Three Tier Panchayati Raj Institutions	366.06	14.44	364.15	16.35
38.	81	Financial Assistance to Urban Bodies	305.53	1.00	303.52	3.01
39.	82	Financial assistance to Three Tier Panchayats Raj Institutions under Tribal Area sub-plan	115.10	0.05	100.23	14.92
		TOTAL (A)	5634.51	312.31	4920.29	1026.53
(B) - REVENUE CHARGED						
40	01	General Administration	5.23	0.25	3.89	1.59
41	51	Religious Trusts and Endowments	Token	0.08	-	0.08
		TOTAL (B)	5.23	0.33	3.89	1.67
(C) CAPITAL (VOTED)						
42	06	Expenditure pertaining to Finance Department	6.25	5.00	6.17	5.08
43	17	Co-operation	54.62	4.00	28.96	29.66
44	23	Water Resources Department	341.82	0.15	251.91	90.06
45	24	Public Works-Roads and Bridges	163.05	6.40	129.23	40.22
46	41	Tribal Areas Sub-Plan	309.95	47.50	270.87	86.58

47	42	Public Works relating to Tribal Areas Sub-Plan Road and Bridges	212.38	18.45	150.97	79.86
48	47	Technical Education and Man-Power Planning Department	11.43	3.00	8.75	5.68
49	64	Special Component Plan for Scheduled Castes	127.61	4.50	35.09	97.02
50	67	Public Works Buildings	55.21	6.72	42.41	19.52
51	68	Public Works relating to Tribal Areas Sub-Plan-Buildings	45.22	0.15	37.96	7.41
		TOTAL (C)	1327.54	95.87	962.32	461.09
		TOTAL A+B+C	6967.28	408.51	5886.50	1489.29

Appendix 2.6

(Referred to in Paragraph 2.3.5)

CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE

(Rupees in crore)

Sl. No.	No and Description of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ appropriation	Actual expend-iture	Savings
(A) - REVENUE VOTED					
1	01 General Administration	43.84	12.62	46.33	10.13
2	10 Forest	256.31	24.60	264.88	16.03
3	17 Co-operation	19.68	7.50	22.63	4.55
4	26 Expenditure pertaining to Culture Department	5.64	1.80	6.19	1.25
5	44 Higher Education	124.06	11.72	128.54	7.24
6	46 Science and Technology	1.21	1.30	1.51	1.00
7	65 Aviation Department	5.62	1.50	6.40	0.72
	TOTAL (A)	456.36	61.04	476.48	40.92
(B) - REVENUE - CHARGED					
8	13 Agriculture	0.03	0.02	0.04	0.01
9	20 Public Health Engineering	0.05	0.55	0.58	0.02
10	29 Administration of Justice and Elections	4.38	0.27	4.55	0.10
	TOTAL(B)	4.46	0.84	5.17	0.13
(C) - CAPITAL VOTED					
11	10 Forest	5.44	4.23	8.78	0.89
12	75 NABARD aided Projects pertaining to Water Resources Department	150.00	12.00	150.92	11.08
13	76 Externally Aided Projects Pertaining to Public Works Department	0.10	5.00	0.70	4.40
	TOTAL (C)	155.54	21.23	160.40	16.37
	Grand Total (A+B+C)	616.36	83.11	642.05	57.42

Appendix 2.7*(Referred to in Paragraph 2.3.5)***CASES WHERE SUPPLEMENTARY PROVISION WAS INSUFFICIENT***(Rupees in crore)*

Sl. No.	Number and Description of Grant / Appropriation	Original provision	Supplementary provision	Actual Expenditure	Final excess
1.	2.	3.	4.	5.	6.
(A) - REVENUE VOTED					
1	67 Public Works Buildings	81.34	0.15	85.84	4.35
(B) - REVENUE - CHARGED					
2	Interest Payments and Servicing of Debt	1145.32	174.62	1359.91	39.97
3	06 Expenditure pertaining to Finance Department	0.03	0.07	0.12	0.02
4	10 Forest	10.42	7.92	18.41	0.07
(C) - CAPITAL CHARGED					
5	Public Debt	932.66	136.78	1151.65	82.21
TOTAL (A)+(B)+(C)		2169.77	319.54	2615.93	126.62

Appendix 2.8

(Referred to in Paragraph 2.3.6)

CASES INVOLVING SUBSTANTIAL EXCESSES UNDER THE SCHEME

(Rupees in crore)

Sl. No.	Grant No. and Name	Name of the Scheme	Total provision	Actual expenditure	Amount of excess	Percentage of Excess
1.	2.	3.	4.	5.	6.	7.
(A) - REVENUE VOTED						
1	07-Expenditure pertaining to Commercial Tax Department	2030-02-101-2456-Cost of Non Judicial Stamps	0.75	2.52	1.77	236
2	12-Expenditure pertaining to Energy Department	2501-01-101-0101-3220-Grant in aid to Chhattisgarh Energy Development Corporation	1.17	2.79	1.62	138.5
3	13-Agriculture	2401-102-0701-6510-Integrated Grain Development Programme (Maize Development Programme)	0.15	2.01	1.86	1240
4	19-Public Health and Family Welfare	2210-06-101-4244-Malaria	1.10	3.02	1.92	174.5
5	23-Water Resources Department	2701-80-001-0101-814-Executive establishment (E&M)	1.53	3.20	1.67	109.2
6	---do-----	2701-80-799-0101-9191-Stock	0.25	1.91	1.66	664
7	24-Public Works Roads and Bridges	3054-05-337-0801-165-Construction of roads of Inter state or economic importance	1.04	2.65	1.61	154.8
8	27-School Education	2202-01-101-0701-5634-Programme for Kasturba Gandhi Resident School	Token	2.70	2.70	*
9	41-Tribal Areas Sub-Plan-25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department	2202-01-796-101-0102-5092-Programme for meritorious Student for Higher Education	0.60	2.73	2.13	355
10	41-Tribal Areas Sub-Plan-25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department	2225-02-796-277-0102-Tribal Areas Sub-plan-2299-Direction and Administration	0.68	7.04	6.36	935
11	48-Upgradation of Standard of Administration under 11th Finance Commission (20- ¹ School Education)	4202-01-202-1301-4848-Grant for upgradation of Administration under 11 th Finance Commission	Token	1.95	1.95	*
12	64-Special component Plan for Scheduled Castes (25-ST,SC and other Backward classes Welfare Department)	2202-02-789-109-0103-2676-Post Matric Scholarship	2.50	7.38	4.88	195.2

¹ * Excess against token provision

13	67-Public Works Buildings	2059-80-799-1051-Stock	2.00	4.68	2.68	134
14	-----do-----	2059-80-799-4056-Miscellaneous Public Works Advances	1.00	5.07	4.07	407
15	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-101-0101-8403-Grant for pay to Education employees for Basic Minimum Services	0.01	1.11	1.10	11000
		TOTAL (A)	12.78	50.76	37.98	
(B) - REVENUE CHARGED						
16	Interest Payments and Servicing of Dept	2049-01-101-5426-7.80% Chhattisgarh State Development Loan 2012	4.40	14.73	10.33	235
17	-----do-----	2049-01-101-5539-6.35% Chhattisgarh State Development Loan 2013	4.62	13.27	8.65	1.87
18	-----do-----	2049-01-123-5623-5.70% Chhattisgarh State Development Loan 2014	Token	3.04	3.04	*
19	-----do-----	2049-01-101-8434-13.75% Madhya Pradesh State Development Loan 2006	2.99	6.01	3.02	101
20	-----do-----	2049-03-104-4033-Interest on Departmental Provident Fund	3.07	9.89	6.82	222
21	-----do-----	2049-04-104-471-Interest on Loans for non Plan Schemes	12.69	46.87	34.18	269
		TOTAL (B)	27.77	93.81	66.04	
(C) - CAPITAL VOTED						
22	11-Expenditure pertaining to Commerce and Industry Department	4851-101-0101-9219-Land Acquisition and Land Development-Payment of Compensation	0.90	1.90	1.00	111
23	23-Water Resources Department	4701-01-232-0101-3264-Circle Establishment	0.68	2.40	1.72	253
24	-----do-----	4701-01-244-0102-2898-Dam and Appurtenant works	1.00	5.80	4.80	480
25	-----do-----	4701-03-220-0101-9470-Upper Jonk	1.00	2.20	1.20	120
26	41-Tribal Areas Sub Plan (23-Planning, Economics and Statistics Department)	4515-796-800-0102-8284-Development of Vidhan Sabha Area	Token	3.75	3.75	*
27	41-Tribal Areas Sub Plan (25-SC, ST and Backward Class Welfare Department)	4225-02-974-102-0602-5387-Local Development Programme at Tribal Areas	0.06	1.62	1.56	2600
28	41-Tribal Areas Sub Plan (31-Water Resources Department)	4701-03-796-800-0102-3366-Construction of Medium Projects	19.95	73.05	53.10	266

¹ * Excess against token provision

29	60-Expenditure pertaining to District Plan Scheme	4515-800-0101-8284-State Vidhan Sabha Election Area Development Scheme	Token	12.52	12.52	*
30	64-Special Component Plan for Scheduled Castes (23-Planning, Economics and Statistics Department)	4515-789-800-0103-8284-Legislative constituency Area Development Scheme	Token	1.88	1.88	*
31	68-Public Works relating to Tribal Area Sub Plan Building	4225-02-796-277-0102-5093-Teachers Residential Home	3.67	8.58	4.91	133.8
		TOTAL (C)	27.26	113.70	86.44	
(D) - CAPITAL CHARGED						
32	Public Debt	6004-01-115-2644-Loans for modernisations of Police Force	Token	1.41	1.41	*
		TOTAL (D)		1.41	1.41	
		GRAND TOTAL (A+B+C+D)	67.81	259.68	191.87	

* *Excess against token provision*

Appendix 2.9
(Referred to in Paragraph 2.3.7)

INCORRECT RE-APPROPRIATION

SOME OF THE CASES ARE MENTIONED BELOW IN WHICH FUNDS WERE INJUDICIOUSLY WITHDRAWN BY THE RE-APPROPRIATION/SURRENDER, THOUGH ACCOUNTS HAD ALREADY SHOWN EXCESS OVER PROVISIONS.

(Rupees in crore)

Sl. No.	Grant No. & Name and Head of account	Original + Supplementary Provision	Actual expenditure	Excess before reappropriation	Reappropriation / Surrender	Final excess
1	2	3	4	5	6	7
1	03-Police 2055-109-4491-General Expenditure	144.50	146.87	2.37	(-)5.12	7.49
2	40-Expenditure pertaining to Command Area Development Department 4705-206-0101-5594-Construction of Field Channels for irrigation	4.00	5.11	1.11	(-)4.00	5.11
3	41-Tribal Areas Sub-Plan 25-Scheduled Tribe, Scheduled Caste and Backward class Welfare Department 2202-02-796-109-0102-5480-Extension of facilities in Tribal Areas	6.00	8.98	2.98	(-)1.06	4.04
4	49-Scheduled Castes Welfare 2225-01-277-1396-Hostel	5.42	6.24	0.82	(-)0.78	1.60
5.	58-Expenditure on Relief on account of Natural Calamities and Scarcity 3054-04-337-1467 District and other Roads	20.00	23.47	3.47	(-)3.04	6.51
6.	67-Public Works-Buildings 4210-03-105-0101-4220-Education Medical College	4.42	5.20	0.78	(-)0.97	1.75
7	79-Expenditure pertaining to Medical Education Department 2210-02-101-460-Ayurvedic Hospital and Dispensaries	2.96	3.71	0.75	(-)0.75	1.50
8	81-Financial Assistance to Urban Bodies 6217-60-191-0101-2175-Other Loans to Local Bodies Corporation	6.00	6.68	0.68	(-)1.13	1.81

Appendix 2.10

(Referred to in Paragraph 2.3.7)

INCORRECT RE-APPROPRIATION

SOME OF THE CASES IN WHICH FUNDS WERE INJUDICIOUSLY WITHDRAWN BY RE-APPROPRIATION/SURRENDER, IN EXCESS OF AVAILABLE SAVINGS, RESULTING IN FINAL EXCESS AS MENTIONED BELOW

(Rupees in crore)

Sl. No.	Grant No. and Head of account	Original + Supplementary Provision	Actual expenditure	Available Savings	Re-appropriation / Surrender	Final excess
1	2	3	4	5	6	7
1	01-General Administration 2015-101-6262 State Election Commission	17.46	13.37	4.09	(-)4.20	0.11
2	03-Police 2055-104-4492 Normal Expenditure (Special Police)	71.00	69.46	1.54	(-)4.29	2.75
3	03-Police 2055-114-4155-Wireless Office, Raipur	8.50	7.26	1.24	(-)1.50	0.26
4	05-Jail 2056-101-938-Central and District Jails	20.91	18.33	2.58	(-)3.08	0.50
5.	07-Expenditure pertaining to Commercial Tax Department 2040-001-3569-Headquarter Establishment Expenditure	8.67	5.60	3.07	(-)6.55	3.48
6	11-Expenditure pertaining to Commerce and Industry Department 2852-80-800-0101-5382-Grant in aid for infrastructure	2.00	0.72	1.28	(-)1.69	0.41
7	29-Administrative of Justice and Elections 2015-103-3307-Preparation and printing of Electoral Rolls	3.00	1.10	1.90	(-)2.05	0.15
8	29-Administrative of Justice and Elections 2015-105-4311-Charges for conduction of Parliamentary Elections	27.00	8.97	18.03	(-)18.23	0.20
9	41-Tribal Area Sub-Plan 25-ST, SC and Backward Class Welfare Department 2202-02-796-109-0102-5232-Grant to Middle School Housing School Samiti.	8.00	2.94	5.06	(-)5.15	0.09

1.	2.	3.	4.	5.	6.	7.
10	41-Tribal Areas Sub Plan 2225-02-796-800-0702-3728- Promotion, Research, Training and Development of Tribal Culture	1.87	0.32	1.55	(-)1.71	0.16
11	47-Technical Education and Man Power Planning Department 2203-105-0101- 2668-Polytechnic Institutions	9.53	8.62	0.91	(-)1.82	0.91
12	48-Upgradation of Standards of Administration under 11th Finance Commission (07-Revenue Department) 2402-102-4848-Grant for upgradation of administration under 11th Finance Commission	2.89	1.36	1.53	(-)2.11	0.58
13	48-Upgradation of Standards of Administration under 11th Finance Commission (30-Culture Department) 2205-103-1301-4848-Grant for upgradation of Administration under 11th Finance Commission	1.57	0.20	1.37	(-)1.57	0.20
14	48-Upgradation of Standards of Administration under 11th Finance Commission (07-Revenue Department) 4059-01-051-1301-4848-Grant for upgradation of Administration under 11th Finance Commission	14.31	9.71	4.60	(-)5.22	0.62
15	48-Upgradation of Standards of Administration under 11th Finance Commission (07-Revenue Department) 4216-01-106-1301-4848-Grant for upgradation of Administration under 11th Finance Commission	16.99	16.06	0.93	(-)11.59	10.66
16	58-Expenditure on Relief on account of Natural Calamities and Scarcity 2245-01-102-2661-Drinking Water Supply	10.00	5.73	4.27	(-)9.75	5.48
17	58-Expenditure on Relief on account of Natural Calamities and Scarcity 2245-80-800-8030-Grant for re- establishment and other work	3.00	0.14	2.86	(-)3.00	0.14

18	58-Expenditure on Relief on account of Natural Calamities and Scarcity 2402-102-3142-Soil Conservation Scheme Contour Bunding	16.00	6.92	9.08	(-)13.89	4.81
19	58-Expenditure on Relief on account of Natural Calamities and Scarcity 2702-80-800-3819-Minor Irrigation (Agriculture)	15.73	12.45	3.28	(-)8.42	5.14
20	64-Special Component Plan for Scheduled Castes (25 SC,ST and Backward Class Welfare Department) 2225-01-789-800-0703-5191-Assistance/Rehabilitation assistance under Atrocity Prevention Act for SC/ST	2.48	1.22	1.26	(-)1.59	0.33
21	75-NABARD Aided Projects pertaining to Water Resources Department 4702-101-0101-9469-under loan assistance from NABARD	70.00	58.03	11.97	(-)18.18	6.21
22	79-Expenditure pertaining to Medical Education Department 2210-01-110-0101-1353-Hospital attached to Medical College	12.30	10.40	1.90	(-)2.00	0.10
23	79-Expenditure pertaining to Medical Education Department 2210-05-105-0101-1352- Medical College	7.01	6.47	0.54	(-)0.96	0.42
24	79-Expenditure pertaining to Medical Education Department 2210-05-105-0101-1915-Dental College	5.23	0.92	4.31	(-)4.78	0.47
25	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan 25-Scheduled Tribes Welfare Department 2202-01-794-101-0602-4691-Incentive Schemes For Girl Education	2.57	1.50	1.07	(-)1.18	0.11
26	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan (25-ST, Welfare Department) 2202-01-796-101-0802-Central Sector Schemes T.S.P.-7587-Operation Black Board Scheme	2.00	0.24	1.76	(-)2.00	0.24

Appendix 2.11*(Referred to in Paragraph 2.3.7)***CASES OF UNNECESSARY AUGMENTATION OF FUNDS BY RE-APPROPRIATION
DESPITE SAVINGS IS MENTIONED BELOW***(Rupees in crore)*

Sl. No.	Grant No. and Head of account	Original + Supplementary Provision	Actual expenditure	Available Savings	Reappropriation	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	23-Water Resources Department 4701-03-251-0101-5603- Payment of Compensation for Land acquisition	7.00	--	7.00	(+)3.00	10.00
2	24-Public Works Roads and Bridges 5054-04-800-0101-1513- Construction of Major District Roads	10.63	8.04	2.59	(+)0.92	3.51
3	41-Tribal Areas Sub Plan 31-Water Resources Department 4701-01-796-253-0102- 2898-Dam and Appurtenant works	43.50	--	43.50	(+)10.00	53.50
4	45-Minor Irrigation Works 4702-102-0101-5059- Minor Irrigation arrangement for drought eradication	4.00	2.54	1.46	(+)4.25	5.71
5	49-Scheduled Caste Welfare 2225-01-277-1391- Scholarship and Stipends	5.00	4.59	0.41	(+)0.76	1.17

Appendix 2.12

(Referred to in Paragraph 2.3.7)

CASES OF EXCESSIVE AUGMENTATION OF FUNDS BY RE-APPROPRIATION TO COVER THE EXCESS EXPENDITURE

(Rupees in crore)

Sl. No.	Grant No. and Head of account	Original + Supplementary Provision	Actual expenditure	Available excess	Re-appropriation	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Interest Payment and Servicing of Debt 2049-03-104-4033-Interest on Departmental Provident Fund	3.07	9.89	6.82	(+)13.64	6.82
2	23-Water Resources Department 4701-01-232-0101-2898-Dam and Appurtenant Works	50.00	75.05	25.05	(+)39.00	13.95
3	23-Water Resources Department 4701-03-220-0101-9470-Upper Jonk	1.00	2.20	1.20	(+)6.00	4.80
4	24-Public Works-Roads & Bridges 3054-05-337-0801-165-Construction of road of Inter State or economic importance	1.04	2.65	1.61	(+)1.98	0.37
5	24-Public Works-Roads & Bridges 5054-04-800-0101-6590-Construction of Rural roads under NABARD Loan Assistance	54.66	59.67	5.01	(+)11.26	6.25
6	32-Expenditure pertaining to Public Relations Department 2220-01-001-0101-2320-Direction and Administration	6.49	6.80	0.31	(+)1.00	0.69
7	42-Public Works relating to Tribal Area Sub Plan-Roads and Bridges 5054-03-796-101-0102-6589-construction of Major Bridges under NABARD Loan Assistance	26.35	34.08	7.73	(+)9.57	1.84
8	67-Public Works Buildings 4202-03-800-0101-5226-Stadium for development of Basic facility	0.84	1.43	0.59	(+)1.05	0.46
9	67-Public Works Buildings 4210-02-103-0101-4143-Construction of Primary Health Centre under Basic Minimum Services	3.99	4.38	0.39	(+)1.46	1.07

Appendix 2.13
(Referred to in Paragraph 2.3.8)
LAPSE OF BUDGET PROVISION

(Rupees in crore)

Sl. No	Grant No and Name of Grant/Appropriation	Total available savings	Amount Surrendered	Amount not surrendered (percentage to total savings)
1.	2.	3	4.	5.
(A) REVENUE VOTED				
1.	03 Police	65.13	23.11	42.02 (64.5)
2.	06 Expenditure pertaining to Finance Department	138.63	7.51	131.12 (94.6)
3	08 Land Revenue & District Administration	23.73	13.61	10.12 (42.6)
4	10 Forest	16.03	2.88	13.15 (82)
5	13 Agriculture	17.13	--	17.13 (100)
6	14 Expenditure pertaining to Animal Husbandry Department	10.47	--	10.47 (100)
7	15 Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	6.47	0.57	5.90 (91.2)
8	19 Public Health and Family Welfare	29.01	1.05	27.96 (96.4)
9	20 Public Health Engineering	31.81	--	31.81 (100)
10	27 School Education	57.75	--	57.75 (100)
11	29 Administration of Justice and Elections	29.42	20.29	9.13 (31)
12	30 Expenditure pertaining to Panchayat and Rural Development Department	64.16	--	64.16 (100)
13	33 Tribal Welfare	16.55	10.33	6.22 (37.6)
14	39 Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	58.65	52.94	5.71 (9.7)
15	41 Tribal Areas Sub-Plan	175.41	37.62	137.79 (78.6)
16	44 Higher Education	7.24	0.21	7.03 (97.1)
17	55 Expenditure pertaining to Women and Child Welfare	18.77	--	18.77 (100)
18	58 Expenditure on Relief on account of Natural Calamities and Scarcity	114.44	99.37	15.07 (13.7)

1	2	3	4	5	
19	59	Externally Aided Projects pertaining to Panchayat and Rural Development Department	60.33	--	60.33 (100)
20	64	Special Component Plan for Scheduled Castes	37.89	23.23	14.66 (38.7)
21	69	Urban Administration and Development Department-Urban Welfare	14.85	0.85	14.00 (94.3)
22	80	Financial Assistance to Three Tier Panchayati Raj Institutions	16.35	6.10	10.25 (62.7)
23	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	14.92	8.54	6.38 (42.8)
		Total 'A'	1025.14	308.21	716.93
(B) CAPITAL VOTED					
24	17	Co-operation	29.66	--	29.66 (100)
25	20	Public Health Engineering	8.29	--	8.29 (100)
26	23	Water Resources Department	90.06	--	90.06 (100)
27	24	Public Works-Roads and Bridges	40.22	16.96	23.26 (57.8)
28	41	Tribal Areas Sub-Plan	86.58	40.05	46.53 (53.7)
29	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	79.86	66.63	13.23 (16.6)
30	45	Minor Irrigation Works	7.15	--	7.15 (100)
31	64	Special Component Plan for Scheduled Castes	97.02	91.04	5.98 (6.7)
32	75	NABARD aided Projects pertaining to Water Resources Department	11.08	3.18	7.90 (71.3)
		Total 'B'	449.92	217.86	232.06
		GRAND TOTAL (A+B)	1475.06	526.07	948.99

Appendix 2.14
(Referred to in Paragraph 2.3.8)

SURRENDER OF FUNDS
Total amount of sanction of surrenders issued on 31 March 2005

(In Rupees)

Sl. No.	Grant No.	Nature of Account	Upto 28.2.2005	1.3.2005 to 30.3.2005	On 31 March 2005	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Public Debt	Cap(c)	--	--	733359000	733359000
2	01	Rev(v)	--	--	90395460	90395460
3		Rev(c)	--	--	7483073	7483073
4	02	Rev(V)	--	--	1792031	1792031
5	03	Rev(v)	--	--	231118280	231118280
6	04	Rev(v)	--	--	2704196	2704196
7	05	Rev(v)	--	--	106741000	106741000
8	06	Rev(v)	--	--	75059285	75059285
9		Rev(c)	--	--	30000	30000
10		cap(v)	--	--	15456660	15456660
11	07	Rev(v)	--	--	183015450	183015450
12		Rev(c)	--	--	1000	1000
13	08	Rev(v)	--	--	136090000	136090000
14		Rev(c)	--	--	2078000	2078000
15		Cap(v)	--	--	1875000	1875000
16	09	Rev(v)	--	--	11294000	11294000
17		Cap(v)	--	--	5339000	5339000
18	10	Rev(v)	--	---	28773000	28773000
19		Cap(v)	--	--	400000	400000
20	11	Rev(v)	--		134167991	134167991
21		Rev(c)	--	--	15000	15000
22		Cap(v)	--	--	36977000	36977000
23	15	Rev(v)	--	--	5736528	5736528
24		Cap(v)	--	--	240000	240000
25	17	Rev(v)	--	--	2339000	2339000
26	18	Rev(v)	--	--	24507370	24507370
27		Rev(c)	--	--	10000	10000
28	19	Rev(v)	--	--	10469000	10469000
29	21	Rev(v)	--	--	167606000	167606000
30		Cap(v)	--	--	9473000	9473000
31	22	Rev(V)	--	--	2013348	2013348
32	24	Rev(V)	--	--	31007000	31007000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
33		Cap (V)	--	--	169600000	169600000
34	26	Rev(V)	--	--	14911800	14911800
35	29	Rev(v)	596500	--	202300820	202897320
36		Rev(C)	--	--	20000	20000
37	33	Rev(v)	--	--	103258959	103258959
38		Rev (c)	--	--	100000	100000
39	34	Rev(v)	--	--	26027150	26027150
40	35	Rev(v)	--	--	3244000	3244000
41		Rev(c)	--	--	60000	60000
42		Cap(v)			772000	772000
43	36	Rev(v)	--	---	35262097	35262097
44		Rev(c)	--	--	10000	10000
45	39	Rev(v)	--	--	529426000	529426000
46		Cap(v)	--	--	10000000	10000000
47	40	Rev(v)	--	--	3301000	3301000
48		Cap(v)	--	--	179099000	179099000
49	41	Rev(v)	--	--	376172238	376172238
50		Cap(v)	--	--	400468118	400468118
51	42	Cap(v)	--	--	666250000	666250000
52	43	Rev(v)			9915072	9915072
53	44	Rev(v)	--	--	2142000	2142000
54	46	Rev(v)	--	--	3460300	3460300
55	47	Rev(v)	--	--	74263374	74263374
56		Rev(c)	--	--	10000	10000
57		Cap(v)	--	--	44586000	44586000
58	48	Rev(v)	--	---	224808663	224808663
59		Cap(v)	--	--	248360000	248360000
60	49	Rev(v)	--	---	11677644	11677644
61	53	Cap(v)	--	--	100000	100000
62	56	Rev(v)	--	--	43699021	43699021
63		Cap(v)	--	--	1340000	1340000
64		Rev(c)	--	--	10000	10000
65	57	Cap(v)	--	--	2790000	2790000
66	58	Rev(v)	--	--	993665000	993665000
67		Rev(c)			2000000	2000000
68		Cap(v)			15500000	15500000
69	64	Rev(v)	--	25000000	207303870	232303870
70		Cap(V)	--	--	910420000	910420000
71	66	Rev(v)	--	--	1363500	1363500
72		Cap(V)			50000	50000
73	67	Cap(v)	--	--	156923000	156923000
74	68	Cap(v)	--	--	48498000	48498000
75	69	Rev(v)	--	--	8523000	8523000
76	75	Cap(v)	--	--	31773000	31773000
77	76	Cap(v)	--	--	39000000	39000000
78	78	Rev(v)	--	--	4913874	4913874
79	79	Rev(v)	--	--	166056000	166056000
80		Rev(c)	--	--	110000	110000

81		Cap(v)	--	--	33173000	33173000
82	80	Rev(v)	--	--	60962275	60962275
83		Cap(v)	--	--	634667	634667
84	81	Rev(v)	---	--	74355000	74355000
85		Rev(c)	--	--	7000	7000
86		Cap(v)	--	--	11316000	11316000
87	82	Rev(v)	--	--	85354000	85354000
88		Cap(v)	--	--	290000	290000
		TOTAL	596500	25000000	8297202114	8322798614

Appendix 2.15

(Referred to in Paragraph 2.3.9)

**INJUDICIOUS AND UNREALISTIC SURRENDER
CASES WHERE AMOUNT SURRENDERED WAS MORE THAN AVAILABLE SAVINGS**

(Rupees in crore)

Sl. No.	Grant No and Name	Total available Savings	Amount Surrendered
1.	2.	3.	4
(A) Revenue Voted			
1	05 Jail	10.37	10.67
2	09 Expenditure pertaining to Revenue Department	1.11	1.13
3	11 Expenditure pertaining to Commerce and Industry	13.23	13.42
4	26 Expenditure pertaining to Culture Department	1.26	1.49
5	34 Social Welfare	2.09	2.60
6	43 Sports and Youth Welfare	0.96	0.99
7	49 Scheduled Caste Welfare	0.28	1.17
8	56 Rural Industries	4.30	4.37
9	79 Expenditure pertaining to Medical Education Department	14.97	16.61
10	81 Financial Assistance to Urban Bodies	3.01	7.44
	Total 'A'	51.58	59.89
(B) Capital Voted			
11	40 Expenditure pertaining to Command Area Development Department	15.41	17.91
12	48 Grant for Upgradation of Administration under Eleventh Finance Commission	13.94	24.84
13	82 Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	0.01	0.03
	Total B	29.36	42.78
	Grand Total (A+B)	80.94	102.67

Appendix 2.16*(Referred to in Paragraph 2.3.9)***INJUDICIOUS AND UNREALISTIC SURRENDER
CASES WHERE AMOUNT SURRENDERED WHEN THERE WAS EXCESS EXPENDITURE***(Rupees in crore)*

Sl. No.	Grant Number and Name		Amount of Excess	Amount Surrendered
1.	2.		3.	4
(A) Revenue Voted				
1	24	Public Works Road & Bridge	6.00	3.10
	Total 'A'		6.00	3.10
(B) Capital Voted				
2	15	Financial Assistance to Three Tier Panchayati Raj Institutions	0.03	0.02
3	81	Financial Assistance to Urban Bodies	0.68	1.13
	Total B		0.71	1.15
(C) Capital Charged				
4	Public Debt		82.21	73.34
	Total 'C'		82.21	73.34
	Grand Total (A+B+C)		88.92	77.59

Appendix 2.17

(Referred to in Paragraph 2.5)

DEFECTIVE SANCTIONS OF RE-APPROPRIATIONS/SURRENDERS

(Rupees in crore)

Sl. No.	No. of sanctions	Grant No.	Amount	Particulars of Irregularities
1.	2	1 and 82	0.07	Non availability of Budget Provision under heads from which surrenders/re-appropriation sanctioned
2.	7	6,23,41,45,56, 64 and 75	88.58	Non furnishing of details of heads from which surrender/re-appropriation sanctioned and wrong adjustment of excess amount in surrender sanctions.
3.	18	15,16,20,41, 50,55,64,80 and 82	57.46	Sanctions issued after completion of Financial year 2004-05.
	TOTAL		146.11	

Appendix 2.18
(Referred to in paragraph 2.6.)
RUSH OF EXPENDITURE 2004-05

(Rupees in crore)

Sl. No.	Description of Grant	Total Provision 2004-05	Total expenditure 2004-05	Expenditure during March 2005	Percentage of expenditure in March to total expenditure
1.	11-Expenditure pertaining to Commerce and Industry Department	43.44	26.36	16.59	62.9
2.	12-Expenditure pertaining to Energy Department	164.60	155.27	108.51	69.9
3.	17-Co-operation	85.81	51.59	28.75	55.7
4.	37-Tourism	17.37	15.87	11.07	69.8
5.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	489.12	428.31	202.49	47.3
6.	41-Tribal Areas Sub-Plan	992.20	730.11	316.19	43.3
7.	43-Sports and Youth Welfare	24.03	23.06	10.54	45.7
8.	46-Science and Technology	2.51	1.51	0.91	60.3
9.	51-Religious Trusts and Endowments	1.10	0.63	0.29	46.0
10.	58-Expenditure on Relief on account of Natural Calamities and Scarcity	179.48	63.29	54.61	86.3
11.	60-Expenditure pertaining to District Plan Schemes	18.58	17.07	10.18	59.6
12.	64-Special Component Plan for Scheduled Castes	309.44	174.53	75.24	43.1
13.	69-Urban Administration and Development Department-Urban Welfare	23.69	7.03	4.49	63.9
14.	76-Externally Aided Projects pertaining to Public Works Department	5.10	0.70	0.36	51.4
15.	78-Externally Aided Projects pertaining to Rural Industries Department	9.40	7.15	2.94	41.1

Appendix-2.19

(Referred to in Paragraph - 2.7.2)

STATEMENT SHOWING SUBSTANTIAL SAVINGS UNDER SCHEMES

(Rupees in crore)

Sl. No.	MH	Scheme Head	Total Grant	Total Expenditure	Saving (-)
1	2	3	4	5	6
Grant No 13 Agriculture					
1.	2401	001-119-Subordinate and expert staff	22.10	17.46	-4.64
2.	2402	102-0101-State Plan Schemes (Normal)-3143-Soil conservation contour bunding schemes	8.76	7.00	-1.76
3.	2401	102-0701-Centrally Sponsored Schemes (Normal)- 5411-Iso Palm Development Plan	3.04	1.66	-1.38
4.	2401	110-0101-State Plan Scheme (Normal)-8702-National Agriculture Insurance Scheme	2.00	0.62	-1.38
5.	2401	001-0101-4102-State Plan Expenditure under Agriculture Extension Scheme	3.91	2.89	-1.02
6.	2401	001-0101-4112-Expenditure for the first phase of the State Plan Intensive Extension Project	3.50	2.45	-1.05
Total Schemes-6			43.31	32.08	-11.23
Grant No. 19 Public Health and Family Welfare					
7.	2211	800-0801-Cental Sector Schemes Normal-2498-Supply of conventional contraceptives	5.86	0.01	-5.85
8.	2210	01-110-2777-Primary Health Centers (Basic Services)	5.60	2.19	-3.41
9.	2210	06-101-0101-State Plan Scheme (Normal)-858-Leprosy Control Programme	8.93	6.12	-2.81
10.	2210	03-110-748-Dispensaries	4.05	2.16	-1.89
11.	2210	06-101-0101-State Plan Schemes (Normal)-4244-Malaria	10.61	9.17	-1.44
12.	2210	06-003-0101-State Plan Scheme (Normal)-6203-Multipurpose workers guideline scheme	3.23	2.03	-1.20
Total Schemes-6			38.28	21.68	-16.60
Grant No 27 School Education					
13.	2202	01-101-0101-State Plan Scheme (Normal)-4396-Government Primary Schools	295.6	265.81	-29.79
14.	2202	02-109-0101-State Plan Scheme (Normal)-578-Higher Secondary Schools	103.52	94.70	-8.82

1	2	3	4	5	6
15.	2202	02-109-0701-Centrally Sponsored Schemes Normal-5409-Supply of computers under revised CLASS Project	6.70	0.08	-6.62
16.	2202	02-110-0101-State Plan Scheme (Normal)-3491-Middle Schools	10.05	6.93	-3.12
17.	2202	02-109-0101-State Plan Scheme (Normal) 4193-10+2 Education system in Govt. Schools and Vocationalisation of education	11.76	9.67	-2.09
18.	2202	04-200-0701-Centrally Sponsored Schemes Normal-4478-Social Education Classes	1.87	0.08	-1.79
19.	2202	01-105-0101-State Plan Schemes (Normal)-6956-English education in primary school	2.25	0.58	-1.67
20.	2202	01-108-0101-State Plan Scheme (Normal) 6092-Establishment of Book Banks	1.50	0.26	-1.24
Total Schemes-8		Total	433.25	378.11	-55.14
Grant No 42 Public Works relating to Tribal Area sub Plan - Roads and Bridges					
21.	5054	04-796-800-0102-Tribal Area Sub Plan-6590-Construction of rural roads under NABARD loan Assistance	45.11	14.16	-30.95
22.	5054	03-796-101-0102-Tribal Area Sub Plan-3710-State highways for state	13.69	3.62	-10.07
23.	5054	03-796-101-0102-Tribal Area Sub Plan-4149-Construction of major bridges	16.35	4.11	-12.24
24.	5054	04-796-800-0102-Tribal Area Sub Plan-2457-Minimum Essential Programme	49.00	15.29	-33.71
25.	5054	04-796-800-0802-7654-Construction of Roads in Tribal Areas	11.23	2.58	-8.65
26.	5054	04-796-800-0102-3539 District Main Roads	8.92	5.86	-3.06
27.	5054	04-796-800-0102-4861-Construction of Roads and Bridges	10.00	8.02	-1.98
Total Schemes-7		Total	154.30	53.64	-100.66
Total Schemes-27		Total	669.14	485.51	-183.63

Appendix-2.20

(Referred to in Paragraph - 2.7.2)

STATEMENT SHOWING NULL EXPENDITURE

(Rupees in crore)

Sl. No.	MH	Scheme Head	Total Grant	Total Expenditure	Saving (-)
1	2	3	4	5	6
Grant No.-13 Agriculture					
1	2401	109-0701-Centrally Sponsored Schemes (Normal)-5629-Development programme for State Agriculture Reforms	1.85	0	-1.85
Total Schemes-1		Sum	1.85	0	-1.85
Grant No.-19 Public Health and family Welfare					
2	2211	800-0801-Central Sector Schemes Normal-6106-Universal immunisation	12.18	0	-12.18
3	2210	06-101-0101-State Plan Schemes(Normal)-5026-Grant in aid for formation of CG State illness assistance fund	2.00	0	-2.00
4	2210	03-103-0701-Centrally Sponsored Schemes Normal-620-Sub Health centres	1.01	0	-1.01
Total Schemes-3		Sum	15.19	0	-15.19
Grant No.-27 School Education					
5	2202	02-109-0801-Central Sector Schemes Normal-5410-Development of Science education in schools	1.54	0	-1.54
6	2202	01-101-0701-Centrally Sponsored Schemes-(Normal) 5660-NPEGEL	4.00	0	-4.00
Total Schemes-2		Sum	5.54	0	-5.54
Total Schemes-6		Grand Total	22.58	0	-22.58

Appendix-2.21

[Referred to in Paragraph -2.7.2]

STATEMENT SHOWING EXCESS EXPENDITURE UNDER SCHEMES

(Rupees in crore)

Sl.No.	MH	Scheme Head	Total Grant	Total Expenditure	Excess Expenditure
1	2	3	4	5	6
Grant No.- 13 Agriculture					
1	2401	102-0701-Centrally Sponsored Schemes Normal-6510-Integrated grain development programme	0.15	2.01	1.86
Total Schemes-1			0.15	2.01	1.86
Grant No.19 Public Health and Family Welfare					
2	2210	06-101-0701 Centrally Sponsored Scheme Normal-5026-Grant in aid for formation of CG State illness assistance fund	2	3.03	1.03
3	2210	06-101-8150-Multipurpose workers scheme	4.8	6.25	1.45
4	2210	06-0101-4244-Malaria	1.09	3.02	1.93
5	2210	03-103-0101-State Plan Schemes (Normal)-2777-Primary health centres	57.36	63.44	6.08
6	2210	01-110-0101-State Plan Schemes (Normal)-1473-District hospital	17.96	18.97	1.01
Total Schemes-5			83.21	94.71	11.50
Grant No.27 School Education					
7	2202	01-101-0701 Centrally Sponsored Scheme Normal-5634 Programme for Kasturba Gandhi Residential School	Token	2.70	2.70
8	2202	01-101-0101-State Plan Schemes(Normal)-3491-Middle Schools for basic minimum services	119.08	124.74	5.66
9	2202	01-101-0701-Centrally Sponsored Schemes Normal-5169-Programme of Mid Day Meals at Schools	4.00	5.33	1.33
Total Schemes-3			123.08	132.77	9.69
Grant No 42 Public Works relating to Tribal Area sub Plan - Roads and Bridges					
10	5054	03-796-101-0102-Tribal Area Sub Plan-5418-Construction of corridors to join four sides of CG State	50.00	63.10	13.10
11.	5054	03-796-101-0102-6589-Construction of Major Bridges under NABARD Loan Assistance	26.35	34.08	7.73
Total Schemes-2			76.35	97.18	20.83
Total Schemes-11		Grand Total	282.79	326.67	43.88

Appendix 2.22

(Referred to in paragraph 2.7.3)

STATEMENT SHOWING UNNECESSARY/INADEQUATE SUPPLEMENTARY PROVISION/INCORRECT RE-APPROPRIATION UNDER SCHEMES OF SELECTED GRANTS

(Rupees in crore)

(A) Cases of Unnecessary Supplementary provision								
Sl. No.	Grant No.	No. and name of scheme	Original Grant	Supplementary Grant	Total Grant	Expenditure	Reappropriation	Final (-) Saving (+) Excess
1	2	3	4	5	6	7	8	9
1.	19	2210-06-101-0101 State Plan Scheme (Normal) 4244 Malaria	9.87	0.74	10.61	9.17	--	- 1.44
2.	19	2210-01-200-0801 Central Sector Scheme (Normal) 77 Establishment of Prevention and Control of Visual impairment and Blindness unit	2.95	0.10	3.05	2.87	--	- 0.18
3.	19	2210-06-101-0101-State plan Scheme (Normal) 5026-Grant in aid for formation of Chhattisgarh State illness assistance fund.	Nil	2.00	2.00	Nil	-	-2.00
4.	27	2202-01-101-0701- Centrally sponsored scheme normal 5660-NPEGEL	Nil	4.00	4.00	Nil	-	-4.00
5.	42	5054-03-796-101-0102 Tribal Area Sub Plan 4149 Construction of Major Bridges	7.90	8.45	16.35	4.11	- 9.70	- 2.54
6.	42	5054-04-796-800-0102 Tribal Area Sub Plan 2457 Minimum Essential Programme	39.00	10.00	49.00	15.29	- 31.32	- 2.39
TOTAL (A)			59.72	25.29	85.01	31.44	- 41.02	-12.55
(B) Cases of Inadequate Supplementary provision								
1.	13	2401 - 01-108 - 0701 Centrally Sponsored Scheme (Normal) 4838 - Micro Management Working Plan	8.40	4.26	12.66	12.97	--	+ 0.31
2.	19	2210 - 03 - 103 - 0101 State Plan Scheme (Normal) 2777 Primary Health Centre (Basic Services)	57.30	0.06	57.36	63.44	+0.95	+ 5.13
3.	27	2202 - 01 - 800 - 0101 State Plan Scheme (Normal) 4851 - Prime Minister's Gramodaya Yojna	2.92	0.41	3.33	3.39	--	+ 0.06
4.	27	2202-01-101-0701-5169 programme of mid day meals at schools.	Nil	4.00	4.00	5.33	-	+1.33
TOTAL (B)			68.62	8.73	77.35	85.13	+ 0.95	+6.83
(C) Cases of Incorrect re-appropriation								
1.	19	2210-03-103-0101 State Plan Scheme (Normal) 620 - Sub Health Centre	2.53	--	2.53	2.61	- 0.48	+ 0.56
2.	27	2202- 01 - 101 - 0101 State Plan Scheme (Normal) 3491 - Middle Schools (Basic Minimum Service)	119.08	--	119.08	124.73	- 0.10	+ 5.75
TOTAL (C)			121.61	--	121.61	127.34	- 0.58	+ 6.31

Appendix 2.23
(Referred in paragraph 2.7.4)
STATEMENT SHOWING PROVISION AND EXPENDITURE ON PAY AND
ALLOWANCES UNDER THE SCHEMES

(Rupees in crore)

Sl. No.	MH	Name of scheme	Total			Expenditure on Pay Allowances*		
			Provi- sion	Expendi- ture	Saving/ (-) Excess (+)	Provi- sion	Expen- diture	Saving
Grant No:13 Agriculture								
Plan								
1	2402	102-0101-3143-Soil conservation contour bunding schemes	1.54	1.09	-0.45	1.43	1.04	-0.39
2	2401	109-0101-State plan scheme (Normal) 5278-Establishment of State level pre -examination training academy	0.5	0.01	-0.49	0.35	0	-0.35
Total Plan			2.04	1.1	-0.94	1.78	1.04	-0.74
Non Plan								
					0			0
3	2401	001-124-Divisional level Staff- Superintendence.	4.5	3.83	-0.67	3.97	3.3	-0.67
4	2401	001-119-Subordinate and expert staff	22.1	17.46	-4.64	21.29	16.27	-5.02
5	2401	001-0101-State Plan Schemes (Normal)-4102-State Plan Expenditure under Agriculture Extension Scheme	3.91	2.89	-1.02	3.69	2.62	-1.07
6	2402	102-0101-State Plan Schemes (Normal)-3143-Soil conservation contour bunding schemes	7.22	5.91	-1.31	6.92	5.34	-1.58
Total Non Plan			37.73	30.09	-7.64	35.87	27.53	-8.34
Grant No:19 Public Health and Family Welfare								
Non Plan								
					0			0
7	2210	06-101-8150-Multipurpose workers scheme	4.80	6.25	+1.45	4.55	6.02	+1.47
8	2210	03-110-748-Dispensories	4.05	2.16	-1.89	2.91	1.74	-1.17
9	2210	01-110-2777-Primary health centres	5.6	2.19	-3.41	4.46	1.57	-2.89
10	2210	01-110-748-Dispensories	2.73	1.96	-0.77	1.69	0.87	-0.82
Total Non Plan			17.18	12.56	-4.62	13.61	10.2	-3.41
Plan								
					0			0
11	2210	06-101-0101-State Plan Scheme (Normal) 858-Leprosy Control Programme	8.93	6.12	-2.81	7.45	5.47	-1.98
12	2211	001-0801-Central Sector Scheme (Normal)-1508 District Level Establishment	3.75	3.22	-0.53	2.58	2.34	-0.24
Total Plan			12.68	9.34	-3.34	10.03	7.81	-2.22

* Figures from Controlling Officers' records.

Grant No: 27 School Education									
13	2202	01-101-0101-State Plan Scheme (Normal)-4396-Government Primary Schools	<i>Non Plan</i>	283.45	265.81	-29.78	282.52	259.95	-22.57
			<i>Plan</i>	12.14			11.02	11.54	+0.52
14	2202	01-101-0101-State Plan Scheme Normal-3491-Middle Schools for Basic Minimum Services	<i>Non Plan</i>	105.73	124.74	5.66	102.49	107.46	+4.97
			<i>Plan</i>	13.35			12.19	10.69	-1.5
15	2202	02-109-0101-State Plan Scheme (Normal)-578-Higher Secondary School	<i>Non Plan</i>	77.04	94.7	-8.82	70.13	62.29	-7.84
			<i>Plan</i>	26.48			24.88	19.87	-5.01
		Total Plan		51.97	0	0	48.09	42.1	-5.99
		Total Non Plan		466.22	485.25	-32.94	455.14	429.7	-25.44
Grant No: 57 Externally Aided Projects Pertaining to Water Resources Department									
16	4701	01-247-1201-Externally Aided Projects Normal 2339-Direction and Administration	<i>Plan</i>	1.2	0.46	-0.74	0	1.1	+1.1
		Grand Total Plan		67.89			59.90	52.05	-7.85
		Grand Total Non Plan		521.13			504.62	467.43	-37.19
		Grand Total:		589.02	538.80	-50.22	564.52	519.48	-45.04

Appendix 2.24
(Referred to in paragraph 2.7.6)
STATEMENT SHOWING EXPENDITURE UNDER SCHEMES IN MONTH OF
MARCH 2005

(Rupees in crore)

Sl.No.	Name of Scheme	Total Expenditure	Expenditure in the month of March*	% of Expenditure in March to total expenditure
1	2	3	4	5
Grant No.13 Agriculture				
1	2401-001-119-Subordinate and expert Staff (Charge)	0.04	0.02	50
2	2401-108-0101-9172-Exhibition fairs and publicity	0.03	0.01	33.33
3	2401-108-0701 Centrally Sponsored Scheme (Normal)-4838-Micro management working Plan	12.97	6.50	50.12
4	2401-108-0101-5596-Special Scheme for non sub Plan for tribal farmers.	0.16	0.16	100
5	2401-110-0101-8702-National Agricultural Insurance scheme	0.62	0.53	85.48
6	4401-103-0101-2981-Seed Multiplication and Distribution	0.32	0.32	100
Grant No.19 Public Health and Family Welfare				
7	2210-06-003-3463-Female Health Worker's Training School	0.40	0.20	50
8	2210-03-103-0101-4851 Prime Minister's Gromodaya Yojana	2.91	1.34	46.05
9	2210-06-101-0101-5572 Prevention and control of Secaline Cell	0.88	0.67	76.14
10.	2210-06-101-0801-858-Leprosy Control Programme	0.17	0.17	100
11.	4210-01-110-0101-1473-District Hospital	6.58	2.57	39.06
Grant No. 27 School Education				
12.	2202-01-102-0101-9948-Primary Schools	5.04	2.92	57.94
13	2202-01-800-9005-Maintanance and repair of Buildings.	0.94	0.48	51.06
14	2202-02-800-0801-9005-Maintanence of Buildings Minor Works and repair	0.79	0.36	45.57

* Figures from Controlling Officers' records.

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15	2202-08-800-0101-2446-Contribution to National Foundation and Teacher's welfare fund	0.06	0.06	100
16	2202-02-109-0101-5551-Free Bicycle Distribution to High school Girls	0.35	0.35	100
17	2202-01-101-0701-5634-Programme for Kasturba Gandhi Resident School	2.70	2.70	100
18	2202-01-105-0101-6956-English Education in primary schools	0.58	0.51	87.93
Grant No.42 Public Works relating to Tribal Area sub Plan -Roads and Bridges				
19	5054-03-796-101-0102-3710-State Highways for state	3.61	1.18	32.69
20	5054-04-796-800-0102-2457-Minimum Essential Programme	15.29	6.53	42.71
21	5054-04-796-800-0102-4416-Survey	0.16	0.10	62.5
	TOTAL	54.60	27.68	50.7

Appendix 3.1

(Referred to in paragraph 3.1.8)

The details of filing, disposal of cases and age-wise pendency in the District Forums and State Commission since inception to March 2005 is tabulated below:

Redressal Agency	Cases Registered up to March 2005	Disposal upto March 2005 (%)	Pending at the end of March 2005	Age-wise pendency			
				Less than six month	More than six month to one year	More than 1 year to 3 year	More than 3 year
1	2	3	4	5	6	7	8
State Commission	2421	1725 (71)	696	282	141	273	--
District Forum							
Raipur	6959	6788 (98)	171	126	42	01	02
Bilaspur	3309	2941 (89)	368	115	199	29	25
Durg	3917	3472 (89)	445	135	215	90	05
Rajnandgaon	1489	1430 (96)	59	37	15	04	03
Surguja	1954	1670 (85)	284	89	90	100	05
Bastar	1341	1107 (83)	234	20	19	195	--
Raigarh	421	277 (66)	144	06	48	33	57
Koriya	344	116 (34)	228	25	21	41	141
Jashpur	19	12 (63)	07	02	02	03	--
Janjgir	199	134 (67)	65	14	29	22	--
Korba	269	134 (50)	135	26	55	44	10
Kawardha	65	54 (83)	11	05	04	02	--
Dhantari	115	93 (80)	22	14	08	--	--
Mahasamund	147	128 (87)	19	11	08	--	--
Kanker	76	69 (90)	07	01	06	--	--
Dantewada	22	19 (86)	03	01	--	02	--
Total	20646	18444 (89)	2202	627	761	566	248

Appendix-3.2

(Referred to in paragraph 3.2.6)

STATEMENT SHOWING POSITION OF ALLOTMENT AND EXPENDITURE UNDER DIFFERENT HEADS

Plan

(Rupees in crore)

Year	Plan		AIBP		NABARD		Tribal Sub-plan		Special Component Plan		OTHER		TOTAL	
	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
2000-01 (from November 2000)	6.11	4.00	1.77	1.50	15.81	12.53	17.70	8.97	0.36	--	1.99	2.54	43.74	29.54
2001-02	25.15	20.43	1.66	1.65	49.82	42.43	27.84	20.52	4.10	1.64	5.40	6.12	113.97	92.79
2002-03	41.64	36.65	4.90	4.07	70.39	68.01	60.22	33.85	5.39	2.07	6.17	6.17	188.71	150.82
2003-04	80.67	71.93	14.41	3.78	89.15	79.38	40.86	19.67	1.97	0.75	7.00	7.20	234.06	182.71
2004-05	143.73	129.97	16.85	12.28	140.85	112.05	37.51	22.71	5.22	4.31	7.05	7.42	351.21	288.74
Total	297.30	262.98	39.59	23.28	366.02	314.40	184.13	105.72	17.04	8.77	27.61	29.45	931.69	744.60

Non-Plan

Year	Repairs to medium projects		Repairs to minor projects		T&P		Total	
	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
2000-01 (from November 2000)	1.42	1.43	4.25	3.59	1.60	1.55	7.27	6.57
2001-02	4.88	4.64	6.55	6.15	0.23	0.61	11.66	11.40
2002-03	5.00	4.96	7.70	7.58	0.37	0.33	13.07	12.87
2003-04	5.90	5.94	7.80	7.73	0.35	0.37	14.05	14.04
2004-05	6.00	5.88	8.50	8.22	0.35	0.20	14.85	14.30
Total	23.20	22.85	34.80	33.27	2.90	3.06	60.90	59.18

Appendix-3.3

(Referred to in paragraph 3.2.19)

EXTRA COST RECOVERABLE FROM DEFAULTING CONTRACTORS

Sl. No.	Name of division	Name of work	Estimated cost (Rs.in lakh)	Agreement No. & year	Amount (Rs. in lakh)	Tender per cent on USR	Name of contractor (original)	Balance work (Rs. in lakh)	Amount (Rs. in lakh)	Tender percentage	Name of contractor (subsequent)	Extra cost recoverable (Rupees in lakh)
1.	Water Resources Division, Jashpur	Construction of earth work of Right Bank Main Canal and 19 nos. masonry structures from CH.264 to 497 of Haldimunda Diversion Scheme	173.12	3DI/2002-03	157.57	8.98 below USR 1998	M/s Rani Sati Granite Company, Manendragarh	87.83	96.17	9.49 above USR 1998	Shri Vinod Kumar Mishra	16.22
2.	Water Resources Division, Rajnandgaon	Construction of earth work of Left Bank Main Canal and structures from CH.165 to 203 of Amdania Diversion Scheme	9.43	32DI/1997-98	18.62	97.46 above USR 1991	Shri Deenanath Dubey	3.72	9.56	156.94 above USR 1991	Shri Uttam Chand Jain	1.54
		Total										17.76

Appendix-3.4

(Referred to in paragraph 3.2.21)

STATEMENT SHOWING SPLITTING OF COMPOSITE WORK AND ACCEPTANCE OF TENDERS AT HIGHER RATES

Sl. No.	NIT No.	Particulars of work and reduced distance (RD)	PAC (Rs. in lakh)	Contract amount (Rs. in lakh)	Tender percentage	Agreement No. work order No.	Tender trends	Difference ² (6-8)	Extra cost (4x 9)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
I	1	Earth work on main canal RD 0 to 6000 M	53.04	57.54	8.5% above USR 1998	5DL/02-03 WO dt. 8.5.03	3.76% above	4.74%	251410
	2	Structure (5 No) on main canal RD 0 to 6000 M	29.73	47.25	37.07% above USR 1998	2DL/02-03 WO dt. 14.6.03	15.64% above	21.43%	637114
	3	5 No. Structures on main canal RD 0 to 6000 M	35.64	57.48	38.00% above USR 1998	4DL/02-03 WO dt. 27.7.02	15.64% above	22.36%	796910
		Total	118.41	162.27					
II	1	Earth work on main canal RD 6000 to 12000 M	50.83	56.33	10.81% above USR 1998	10DL/01-02 WO dt. 17.11.02	3.76% above	7.05%	358351
	2	7 No. Structures on main canal RD 6000 to 12000 M	83.71	99.47	15.64% above USR 1998	12DL/01-02 WO dt. 28.3.02	15.64 % above	--	--
	3	4 No. Structures on main canal RD 6000 to 12000 M	58.67	87.97	33.31% above USR 1998	3DL/02-03 WO dt. 19.6.02	15.64% above	17.67%	1036699
		Total	193.21	243.77					
III	1	Earth work on main canal RD 12000 to 13050 M	81.15	84.21	3.76% above USR 1998	8DL/01-02 WO dt. 26.12.01	3.76% above	-	-
		Grand Total	392.77	490.25					30,80,484

² This indicates net rate difference between prevailing rate (Column-8) and accepted rate (Column-6).

Appendix-3.5
(Referred to in Paragraph 3.2.21)

STATEMENT SHOWING THE POSITION OF SPLITTING AND ACCEPTANCE OF TENDERS AT HIGHER RATE FOR CONSTRUCTION OF MAIN CANAL OF AMNER MOTINALLA TANK SCHEME

Sl. No.	NIT No. / dt.	Acceptance No./dt.	PAC in lakh	Contract amount in lakh	Agt. No./dt. WO No./dt.	Name of work	Accepted tender percentage	Trend of tenders	Difference in rates	Extra cost in Rs.
1.	24/99-00 dt. 21. 1. 00	CE, MGB Raipur vide No. 119/ 11.5.00	69.85	69.44	2D/00-01 3971/17.6.00	Construction of main canal from CH 330 to 465 with 10 Nos structures	0.58% below USR 98	5.79% below	5.21% above	363220
2.	--do--	--do-- vide No. 120/3.5.00	50.26	47.35	1 DL/01-01 9352/14.6.00	Construction of main canal from CH 465 to 565 with 7 Nos structures	5.79% below USR 98	5.79% below	--	--
3.	19/00 - 01 dated 24. 2. 01	--do-- vide No. 355/ 2.06.01	92.47	97.82	10/01-02 6543/ 28.8.01	Construction of main canal from DH 565 to 615 with 5 Nos structures	7.533 % above USR 98	5.79 % below	13.32%	1231700
4.	2/00-01 dt. 19. 8. 00	--do-- vide No. 355/30.10.00	48.57	52.70	3/01-01 7223/ 10.11.00	Construction of main canal from 615 to 665 CH with 5 Nos structures	8.5% above USR 98	5.79% below	14.39%	694065
5.	--do--	--do-- vide No. 336/ 30.10.00	40.76	44.33	4/00-01 7225/ 10.11.00	Construction of main canal from CH 665 to 715 with 3 Nos. structure	8.76% above USR 98	5.79% below	13.55%	552298
6.	19/01-01 24. 2. 01	--do-- vide No.3354/2.6.01	68.76	71.99	11/01-02 6545/28.8.01	Construction of main canal from CH 715 to 815 with 8 Nos structure	4.70% above USR 98	5.79% below	10.49%	721292
			370.67	383.63						3562575

Appendix-4.1

(Referred to in paragraph 4.2.3)

STATEMENT SHOWING EXTRA AVOIDABLE EXPENDITURE DUE ADOPTION OF BITUMEN INSTEAD OF EMULSION

Sl. No.	Agreement No.	Tender percentage Rate	Vr. No. & Date	Qty. of Tack Coat (in Sq.Mt.)	Rate (Rs.) paid to contractor per sq.mt.	Rate to be paid (Rs.) per sq.mt.	Difference in Rate (Rs.) per sq.mt.	Extra expenditure (Rs.) (4x7)
	1	2	3	4	5	6	7	8
1	9 DL/03-04	6.8%(+)	10/16.6.04	23940	16.00	8.00	8.00	204
2	89 DL/02-03	29.96%(+)	27/7.2.04	7650	12.10	6.10	6.00	59
3	89DL/02-03	29.96%(+)	27/7.2.04	7650	6.20	3.70	2.50	24
4	71DL/02-03	30.855(+)	68/27.2.04	38940	14.80	7.00	7.80	397
5	82DL/02-03	18.93%(+)	9/16.6.04	476523	7.50	4.30	3.20	1813
6	82DL/02-03	18.93%(+)	9/16.6.04	88565	14.80	7.00	7.80	821
7	46DL/01-02	13.84%(+)	12/11.11.03	193507	6.20	3.70	2.50	550
8	46DL/01-02	13.84%(+)	12/11.11.03	31802	12.10	6.10	6	217
9	195DL/02-03	13.5%(+)	27/18.11.03	240344	8.00	5.00	3.00	818
10	195DL/02-03	13.5%(+)	27/18.11.03	23816	16.00	8.00	8.00	216
11	19DL/02-03	0.11%(+)	21/20.10.03	7817	12.10	6.10	6	46
12	19DL/02-03	0.11%(+)	21/20.10.03	38719	6.20	3.70	2.50	96
13	5DL/01-02	13.89%(+)	17/12.9.03	60880	6.20	3.70	2.50	173
14	31DL/02-03	3.49%(+)	17/11.7.03	400126	6.20	3.70	2.50	1035
15	31DL/02-03	3.49%(+)	17/11.7.03	44635	12.10	6.10	6	277
16	1DL/03-04	12.51%(+)	1/1.5.03	1124	8.00	5.00	3.00	3
17	2DL/03-04	12.50%(+)	19/27.1.03	11762	8.00	5.00	3.00	39
18	7DL/01-02	14.35%(+)	22/29.5.03	36372	6.20	3.70	2.50	103
19	7DL/01-02	14.35%(+)	22/29.5.03	29606	12.10	6.10	6	203
20	86DL/02-03	32.06%(+)	1/15.4.04	79057	14.80	7.00	7.80	814
21	86DL/02-03	32.06%(+)	1/15.4.04	79413	7.50	4.30	3.20	335
22	57DL/02-03	15.76%(+)	22/26.7.04	114112	6.20	3.70	2.50	330
23	56DL/02-03	15.76%(+)	23/26.7.04	67713	6.20	3.70	2.50	195
24	59DL/02-03	16.99%(+)	7/22.4.04	23499	16.00	8.00	8	219
25	61DL/02-03	13.99%(+)	9/16.2.04	85600	6.20	3.70	2.50	243
26	42DL/02-03	12.99%(+)	16/22.2.04	112112	6.20	3.70	2.50	316
27	19DL/02-03	14.97%(+)	19/22.2.04	54984	6.20	3.70	2.50	158

28	33DL/02-03	14.85%(+)	1/5.8.03	111717	6.20	3.70	2.50	320
29	24DL/02-03	8.00%(+)	16/11.8.03	27972	6.20	3.70	2.50	75
30	41DL/02-03	13.3%(+)	III/R.B.	132584	6.20	3.70	2.50	375
31	60DL/02-03	16.96%(+)	11/24.7.03	34456	8.00	5.00	3.00	120
32	34DL/02-03	14.46%(+)	12/24.7.03	99602	6.20	3.70	2.50	285
33	34DL/02-03	14.46%(+)	12/24.7.03	9590	12.10	6.10	6.00	65
34	54DL/02-03	13.96%(+)	31/26.7.03	19019	7.50	4.30	3.20	69
35	54DL/02-03	13.96%(+)	31/26.7.03	989	14.80	7.00	7.80	8
36	52DL/02-03	14.40%(+)	35/26.7.03	31554	14.80	7.00	7.80	281
37	32DL/02-03	13.86%(+)	36/26.7.03	71672	6.20	3.70	2.50	204
38	21DL/02-03	13.77%(+)	37/26.7.03	93377	6.20	3.70	2.50	265
39	21DL/02-03	13.77%(+)	37/26.7.03	8111	12.10	6.10	6.00	55
40	51DL/02-03	13.08%(+)	4/5.6.03	26455	14.80	7.00	7.80	233
41	51DL/02-03	13.08%(+)	4/5.6.03	26455	7.50	4.30	3.20	95
42	29DL/02-03	7.98%(+)	5/5.6.03	69611	6.20	3.70	2.50	187
43	29DL/02-03	7.98%(+)	5/5.6.03	40397	12.10	6.10	6.00	261
44	20DL/02-03	13.50%(+)	13/9.6.03	156008	6.20	3.70	2.50	442
45	1DL/02-03	14.88%(+)	10/28.4.03	14666	12.10	6.10	6.00	101
46	1DL/02-03	14.88%(+)	10/28.4.03	14666	6.20	3.70	2.50	42
47	50DL/02-03	14.79%(+)	11/26.4.03	31176	7.50	4.30	3.20	114
48	50DL02-03	14.79%(+)	11/26.4.03	31176	14.80	7.00	7.80	279
Total								1.36 crore

Note:- SL. No. 1 to 21 Related to P.W.D.Division-3 Raipur (Rs. 82,54,283.00

Sr. No. 22 to 48 Related to P.W.D. Division-Balod (Rs. 53,51,392.00)

Rs.1,36,05,675.00(Say Rs.1.36 crore)

Appendix 4.2
(Referred to in paragraph 4.2.3)

STATEMENT SHOWING IRREGULAR PAYMENT DUE TO APPLICATION OF TACK COAT BETWEEN FRESHLY LAID BITUMINOUS COURSE

Sl. No.	Agt. No.	Tender (%) (+)	Vr. & Dt.	Qty. of tack coat (in M2)	Qty. of wearing course (MSS or SDBC)	Extra tack coat (in M3)	Rate (in Rs.)	Irregular payment		
								Amt.	%	Total Amt.
1.	89/DL/02-03	29.96	27/7-1-04	15300	7650	7650	6.20(-) 3.70=2.50	19125	5730	24855
2.	71/DL/02-03	30.85	67/27-2-04	3000	1500	1500	6.20(-) 3.70=2.50	3750	1157	4907
3.	82//DL/02-03	18.93	9/16-6-04	476523.52	355384	121139.46	7.50(-) 4.30=3.20	387646	73381	461027
4.	46//DL/02-03	13.84	12/11.11.03	193507.57	107695	85811.70	6.20(-) 3.70=2.50	214529	29690	244219
5.	195//DL/02-03	13.50	27/18-11-03	240344.56	157476	82867.70	8.00(-) 5.00=3.00	248603	33561	282164
6.	19//DL/02-03	0.11	21/20-10-03	38719.02	21017	17702.02	5.20(-) 3.70=1.50	26553	29	26582
7.	5//DL/01-02	13.89	17/12-9-03	60880.60	26449	34431.06	6.20(-) 3.70=2.50	86079	11956	98035
8.	31//DL/02-03	3.49	17/11-7-03	400126.16	189740	210385.26	6.20(-) 3.70=2.50	525963	18356	544319
9.	86//DL/02-03	32.06	1/15-4-04	158112.72	79057	79057.36	7.50(-) 4.30=3.20	252983	81106	334089
10.	29/DL/ 02-03	7.98	5/5-6-03	110009.40	62411	47597.60	6.20(-) 3.70=2.50	118994	9496	128490
11.	1/DL/02-03	14.88	10/28-04-03	29332.70	14666	14666.35	6.20(-) 3.70=2.50	36666	5455	42121
	TOTAL									2190808

Note: 1 Calculation made on the basis of Appendix-4.1 Column No.7

Note: 2 Serial No.1 to 9 related to PWD Division-3 Raipur & 10 and 11 to Balod Division

Appendix 4.3
(Referred to in paragraph 4.2.8)
**STATEMENT SHOWING EXTRA AVOIDABLE COST DUE TO EXECUTION OF PCC LINING IN
PLACE OF CAST IN SITU LINING**

Sl. No	Vr. No.	Agt. No.	Name of work	Agency	Rate of PCC slab per sqm. (Paid in the contracts)	Total area of lining work done (in sqm.) using PCC slab (500 x 500 x 60mm)	Lining work converted into cu.m. by presuming thickness 75 mm (column 7 x 0.075)	Rate quoted by contract or for cast in situ lining per Cu.m (Rs.)	Cost of lining if cast in situ concrete was used. (8x9) Rs	Actual amount paid (Rs.) (6x7)	Excess (11 - 10) (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12
1.	<u>42-DL</u> 28.2.04	<u>9-DL</u> 02-03	Construction of CC lining from RD 840 to 870 m, 300 m to 3027, 14108 to 14192 of SE	Mittal Construction	@ Rs.211	2441.27	183.09	1590	2,91,113	5,15,108	2,23,995
2.	<u>90-DL</u> .22..7.04	<u>12-DL</u> 02-03	Construction of CC lining RD 390 to 23000 m of MMC	B. K. Agarwal	@ Rs.300	23,793.525	1784.51	2000	35,69,020	71,38,057	35,69,037
3.	<u>23-DL</u> 10.6.04	<u>16-DL</u> 02-03	Remodeling of CC lining RD 0 to RD 24870 OF DY 1 of MMC	IVRCL	@ Rs.220	14,614.64	1096.09	1900	20,82,586	32,15,221	11,32,635
4.	<u>74-DL</u> 16.7.04	<u>15-DL</u> 02-03	Construction of CC lining of MMC RD 23000 m to 49000 m	AP Nirman	@ Rs.235	7189.20	539.19	2000	10,78,380	16,89,462	6,11,082
										TOTAL	55,36,749
										Say	55.37 lakh

Appendix 4.4

(Referred to in paragraph 4.3.1)

DETAILS OF IRREGULAR EXCESS PAYMENT ON ACCOUNT OF DATA UPDATION (BASE YEAR 2002)

Name of the District	No. of tehsils	Month/ Year of agreement	Rate of per new Khasra entry (In Rs.)	Rate of updation per old entry (In Rs.)	No. of Khasra entered in agreement for computerisation (base year 1999)	No. of Khasra entries already computerised before agreement (base year 1999) (percentage in brackets)	Actual no. of Khasra shown after computerisation (base year 1999)	Approximate no. of Khasra for which payment of updation was admissible ^{\$} for maximum possible mutations between 1999-2002 (September)	Total number of Khasra shown updated and payment made @ Rs.1.80/- per entry (base year 2002)	Number of Khasra for which excess payment was made for updation (10-9)	Irregular excess payment made to firms (11 x 5) (In Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Bastar	04	May 1999	2.15	1.80	5,00,000	Nil	8,16,003	3,26,402	8,16,003	4,89,601	8,81,282.00
Bilaspur	09	May 1999	2.14	1.80	18,00,000	5,04,000(28) [*]	17,16,626	6,86,651	17,96,145	11,09,494	19,97,089.00
Durg	11	May 1999	2.11	1.80	21,00,000	42,000(02)	18,97,405	7,58,962	21,24,448	13,65,486	24,57,875.00
Jashpur	04	August 1999	2.15	1.80	7,00,779	6,561(0.94)	7,59,966	3,03,987	7,59,966	4,55,979	8,20,762.00
Kanker	06	June 1999	2.15	1.80	5,03,448	Nil	7,03,000	2,81,200	7,05,000	4,23,800	7,62,840.00
Raigarh	06	August 1999	2.14	1.80	12,59,419	Nil	14,45,108	5,78,044	14,45,108	8,67,064	15,60,715.00
Raipur	13	May 1999	2.11	1.80	22,00,000	22,000(01) [#]	25,25,743	10,10,298	27,87,409	17,77,111	31,98,800.00
TOTAL:Rs.											1,16,79,363.00

^{\$} Forty per cent of Col. No. 8 (for four years @ 10 per cent per annum).

^{*} Actual departmental figure: 2, 02, 600 entries.

[#] Actual departmental figure: 50, 928 entries.

Appendix 4.5
(Referred to in paragraph No.4.5.1)
LIST OF OUTSTANDING PAY ADVANCES

Sl. No.	Name of the Unit	Outstanding Amount (in Rupees)	No. of employees
1.	2.	3.	4.
1.	Dy. Director, Panchayat and Social and Welfare Services Janjgir (Champa)	28,250	01
2.	Commandant 3rd Bn. SAF, Raipur	22,96,955	28
3.	Executive Engineer, PHE Division, Bilaspur	32,800	08
4.	Assistant Commissioner, Tribal Welfare, Ambikapur	5,500	01
5.	Director cum Dy. Registrar, Handloom, Raipur	1,94,200	21
6.	Director, Science & Technology Board, Raipur	2,00,245	12
7.	Dy. Director, Agriculture, Raigarh	25,875	02
8.	Vidhan Sabha, Chhattisgarh, Raipur	8,13,820	76
9.	SE, PWD, Mahasamund	16,900	05
10.	Registrar, Co-operative Societies, Raipur	2,34,890	40
11.	Dy. Director, Horticulture, Bilaspur	58,875	10
12.	Executive Engineer, PWD, Bridge Construction Department, Bilaspur	10,450	02
13.	Director, T.&C.P. Department, Raipur	1,97,815	21
14.	S. P. (Radio), Bhilai, Durg	5,51,938	115
15.	Chief Account Officer, GAD, Mantralaya, Raipur	37,07,949	408
16.	Executive Engineer, Hasdeo Canal Water Management division, Janjgir	72,972	11
17.	District Planning and Statistical, Surguja	8,750	02
18.	Additional Director, Industries Directorate, Raipur	5,74,561	09
19.	S. P., Kanker	62,659	09
20.	Principal, Government Engineering College, Raipur	5,750	01
21.	S.P., Rajnandgaon	25,700	08
22.	Assistant Commissioner/ Commercial Tax, Raipur	61,230	13
23.	Director, Higher Education Directorate	2,85,875	40
	Total	94,73,959	843

Appendix 6.1

(Referred to in paragraphs 6.1.1, 6.1.3, 6.1.4 and 6.1.5)

STATEMENT SHOWING PARTICULARS OF CAPITAL, LOANS/EQUITY RECEIVED OUT OF BUDGET, OTHER LOANS AND LOANS OUTSTANDING AS ON 31 MARCH 2005 IN RESPECT OF GOVERNMENT COMPANIES AND STATUTORY CORPORATIONS

(Figures in column 3(a) to 4(f) are Rupees in lakh)

Sl. No.	Sector and name of the Company/ Corporation.	Paid-up capital at the end of the current year					Equity/loans received out of Budget during the year		Other loans received during the year@	Loans** outstanding at the close of 2004-05			Debt equity ratio for 2004-05 (Previous year) 4f/3e
		State Government	Central Government	Holding Company	Others	Total	Equity	Loans		Govt.	Others	Total	
1.	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
A.	Government companies												
	Working												
(a)	Industries												
1.	Chhattisgarh State Beverages Corporation Limited	14.54	--	--	--	14.54	--	--	--	--	--	--	--
	Total (a)	14.54	--	--	--	14.54	--	--	--	--	--	--	--
(b)	Forest												
2.	Chhattisgarh Rajya Van Vikas Nigam Limited	562.09	92.40	--	--	654.49	--	--	--	--	--	--	--
	Total(b)	562.09	92.40	--	--	654.49	--	--	--	--	--	--	--
(c)	Mining												
3	Chhattisgarh Mineral Development Corporation Limited	100.00	--	--	--	100.00	--	--	--	--	--	--	--
	Total (c)	100.00	--	--	--	100.00	--	--	--	--	--	--	--
(d)	Public distribution												
4.	Chhattisgarh State Civil Supplies Corporation Limited	90.00	--	--	0.07	90.07	--	--	--	100.00	--	100.00	1.11:1 (1.11:1)
	Total (d)	90.00	--	--	0.07	90.07	--	--	--	100.00	--	100.00	1.11:1 (1.11:1)

1.	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(e)	Finance												
5.	Chhattisgarh Infrastructure Development Corporation Ltd.	420.00	--	--	--	420.00	100.00	--	--	--	--	--	--
6.	Chhattisgarh state Industrial Development Corporation Ltd.	160.00	--	--	--	160.00	--	--	--	--	--	--	--
	Total (e)	580.00	--	--	--	580.00	100.00	--	--	--	--	--	--
(f)	Energy												
7.	Chhattisgarh State Power Generation Company Limited	--	--	5.00	--	5.00	--	--	--	--	--	--	--
8.	Chhattisgarh State Power Transmission Company Limited	--	--	5.00	--	5.00	--	--	--	--	--	--	--
9.	Chhattisgarh State Power Distribution Company Limited	--	--	5.00	--	5.00	--	--	--	--	--	--	--
	Total (f)	--	--	15.00	--	15.00	--	--	--	--	--	--	--
	Total (A)	1346.63	92.40	15.00	0.07	1454.10	100.00	--	--	100.00	--	100.00	0.07:1 (2.52:1)
B	Statutory corporations												
1.	Chhattisgarh State Electricity Board.	2311.50 ^{\$}	--	--	--	2311.50	--	4728.00	--	69548.00	32533.00	102081.00	44.16:1
2.	Chhattisgarh State Warehousing Corporation	50.00	--	--	50.00	100.00	--	--	--	--	--	--	--
	Total (B)	2361.50	--	--	50.00	2411.50	--	4728.00	--	69548.00	32533.00	102081.00	42.33:1 (5.94:1)
	GRAND TOTAL (A+B)[#]	3708.13	92.40	15.00	50.07	3865.60	100.00	4728.00	--	69648.00	32533.00	102181.00	26.43:1 (0.49:1)

Note: figures are provisional and as forwarded by the Companies/Corporations.

** Loans outstanding at the close of 2004-05 represents long-term loans only.

@ Includes bonds, debentures, inter-corporate deposits etc.

\$ Provisionally apportioned.

State Government's investment in all PUSs was Rs.733.57 crore (others: Rs.326.90 crore). The figure as per Finance Accounts is Rs. 23.16 crore. The difference is under reconciliation.

Appendix 6.2

(Referred to in paragraph 6.1.6 and 6.1.7)

SUMMARISED FINANCIAL RESULTS OF GOVERNMENT COMPANIES AND STATUTORY CORPORATIONS FOR THE LATEST YEAR FOR WHICH ACCOUNTS WERE FINALISED

(Figures in columns 7 to 12 & 15 are Rupees in lakh)

Sl. No.	Sector and Name of Company	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+)/ Loss (-)	Net Impact of audit comments	Paid-up Capital	Accumulated Profit (+)/Loss(-)	Capital employed (A)	Total return on capital employed (B)	Percentage of total return on capital employed	Arrears in accounts in terms of years	Turn-over	Man power
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13.	14.	15	16
A.	Government Companies														
	Working														
(a)	Industries														
1	Chhattisgarh State Beverages Corporation Limited	Excise	7.11.2001	2003-04	2004-05	(-) 74.82	--	14.54	(-) 65.99	(-) 53.62	(-) 74.82	--	1	430.18	38
	Total (a)	--	--	--	--	(-) 74.82	--	14.54	(-) 65.99	(-) 53.62	(-) 74.82	--	1	430.18	38
(b)	Forest														
2	Chhattisgarh Rajya Van Vikas Nigam Limited	Forest	22.5.2001	2003-04	2005-06	255.57	--	654.49	(+) 555.98	3458.83	255.57	7.39	1	2480.33	637
	Total(b)		--	--	--	255.57	--	654.49	(+) 555.98	3458.83	255.57	7.39	1	2480.33	637
(c)	Mining														
3	Chhattisgarh Mineral Development Corporation Limited	Geology and Mining	7.6.2001	2001-02	2004-05	79.23	--	55.00	(+)79.23	130.42	79.23	60.75	3	403.13	220
	Total (c)		--	--	--	79.23	--	55.00	(+)79.23	130.42	79.23	60.75	3	403.13	220
(d)	Public distribution														
4	Chhattisgarh State Civil Supplies Corporation Limited.	Food, Civil Supplies and Consumer Protection	13.3. 2001	2001-02	2004-05	(-) 425.82	--	90.07	(-) 427.71	27959.88	767.30	2.74	3	29838.12	270
	Total (d)		--	--	--	(-) 425.82	--	90.07	(-) 427.71	27959.88	767.30	2.74	3	29838.12	270

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
(e)	Finance														
5	Chhattisgarh Infrastructure Development Corporation Ltd.	Finance	26.2.2001	2002-03	2004-05	(-)16.18	--	120.00	(-)27.22	41.26	(-)16.18	--	2	35.88	924
6.	Chhattisgarh State Industrial Development Corporation Ltd.	Commerce & Industries	16.11.1981	2001-02	2004-05	(-) 50.84	--	160.00	(+) 94.75	187.00	(-) 50.84	--	3	232.02	203
	Total (e)					(-) 67.02	--	280.00	(+) 67.53	228.26	(-) 67.02	--	5	267.90	1127
(f)	Power														
7.	Chhattisgarh State Power Generation Company Ltd.	Energy	19.5.2003	2004-05	2005-06	--	--	5.00	--	Commercial Activity Not commenced					
8.	Chhattisgarh State Power Transmission Company Ltd.	-do-	19.5.2003	2004-05	2005-06	--	--	5.00	--	Commercial Activity Not commenced					
9.	Chhattisgarh State Power Distribution Company Ltd.	-do-	19.5.2003	2004-05	2005-06	--	--	5.00		Commercial Activity Not commenced					
	Total (f)							15.00							
	Total (A)					(-) 232.86		1109.10	209.04	31723.77	960.26	--	13	33419.66	2292
B	Statutory Corporation														
1.	Chhattisgarh State Electricity Board.	Energy	15.11.2000	--	--	--	--	2311.50	--	--	--	--	4	--	17196
2.	Chhattisgarh State Warehousing Corporation	Food	2.5.2002	2002-03	2004-05	808.55	--	100.00	867.48	3464.99	809.75	23.37	2	2067.97	751
	Total (B)		--	--	--	808.55	--	2411.50	867.48	3464.99	809.75	23.37	6	2067.97	17947
	Grand Total (A+B)					575.69		3520.60	1076.52	35188.76	1770.01	--	19	35487.63	20239

(A) Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out

as the mean of aggregate of the opening and closing balance of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance)

(B) Return on capital employed represents net surplus plus or net loss minus interest on borrowed funds charged to Profit and Loss Accounts.

Appendix 6.3

(Referred to in Paragraph 6.1.5)

STATEMENT SHOWING SUBSIDY RECEIVED, GUARANTEES RECEIVED, WAIVER OF DUES, LOANS ON WHICH MORATORIUM ALLOWED AND LOANS CONVERTED INTO EQUITY DURING THE YEAR AND SUBSIDY RECEIVABLE AND GUARANTEES OUTSTANDING AT THE END OF MARCH 2005

(Figures in columns 3(a) to 7 are in Rupees in lakh)

Sl No.	Name of the public Sector undertaking	Subsidy and grants received during the year *				Guarantees received during the year and outstanding at the end of the year*					Waiver of dues during the year				Loans on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash Credit from Banks	Loans from other sources	Letter of Credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
A.	Working Government Companies															
a.	Public Distribution															
1.	Chhattisgarh State Civil supplies Corporation Ltd.	2145.00 --	1774.91 --	--	3919.91 --	--		--	--	--	--	--	--	--	--	--
	Total (a)	2145.00 --	1774.91 --)	--	3919.91 --	--		--	--	--	--	--	--	--	--	--
b.	Finance															
2	Chhattisgarh State Industrial Development Corporation Ltd.	500.00 --	2309.34 --	--	2809.34 --	--		--	--	--	--	--	--	--	--	--
	Total (b)	500.00 --	2309.34	--	2809.34 --	--		--	--	--	--	--	--	--	--	--
	Total A	2645.00 --	4084.25	--	6729.25 --	--		--	--	--	--	--	--	--	--	--
B.	Statutory Corporation															
1.	Chhattisgarh State Electricity Board	-- (5652.01)	7460.65 (85.00)	--	7460.65 (5737.01)	--	42930.00 (35407.15)	--	--	42930.00 (35407.15)	--	--	--	--	--	--
	Total (B)	-- (5652.01)	7460.65 (85.00)	--	7460.65 (5737.01)	--	42930.00 (35407.15)	--	--	42930.00 (35407.15)	--	--	--	--	--	--
	Total (A+B)	2645.00 (5652.01)	11544.90 (85.00)	--	14189.90 (5737.01)	--	42930.00 (35407.15)	--	--	42930.00 (35407.15)	--	--	--	--	--	--

* Figures in brackets under columns 3(a) to 3(d) represents grants and those under columns 4(a) to 4(e) represent guarantees outstanding at the end of the year.

Appendix 6.4*(Referred to in paragraph 6.1.8)***STATEMENT SHOWING THE DEPARTMENT-WISE OUTSTANDING
INSPECTION REPORTS (IRS)**

Sl. No.	Name of Department	Number of PSUs	Number of outstanding IRs	Number of outstanding paragraphs	Years from which paragraphs outstanding
1.	Energy	1	514	1278	1985-86
2.	Industries & Commerce	2	10	31	1994-95
3.	Forest	1	3	12	2001-02
4.	Food & Civil Supplies	2	4	48	2001-02
5.	Geology & Mining	1	3	18	2001-02
6.	Excise	1	3	15	2002-03
	Total	8	537	1402	

Appendix 6.5*(Referred to in paragraph 6.1.8)***Statement showing department wise draft paragraphs to which are replies awaited**

Sl. No.	Name of Department	Number of draft paragraphs	Period of issue	Remark
1.	Power	1	2005-06	
2.	Excise	2	-do-	
	Total	3	--	