

Appendix 1.1
(Referred to in Paragraph 1.8)
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF CHHATTISGARH
AS ON 31 MARCH 2006

(Rupees in crore)

As on 31-03-2005	Liabilities		As on 31-03-2006	
6928.52		Internal Debt		7827.75
	2786.54	Market Loans bearing interest	2700.78	
	2.51	Market Loans not bearing interest	2.89	
	1061.53	Loans from other Institutions	1065.50	
		Ways and Means Advances		
		Overdrafts from Reserve Bank of India		
	3077.94	Special Security Issued to NSS fund of Central Government	4058.58	
2339.20		Loans and Advances from Central Government		2230.77
	79.98	Pre 1984-85 Loans	0.68	
	108.07	Non-Plan Loans	2.99	
	2093.59	Loans for State Plan Schemes	2201.79	
	12.11	Loans for Central Plan Schemes	0.19	
	45.45	Loans for Centrally Sponsored Plan Schemes	25.12	
40.00		Contingency Fund		40.00
1569.25		Small Savings, Provident Funds etc.		1563.23
987.63		Deposits		1107.21
750.77		Reserve Funds		939.36
4.53		Suspense and Miscellaneous Balances		-9.23
12619.90		Total		13699.09
				ASSETS
5295.77		Gross Capital Outlay on Fixed Assets		6792.67
	87.86	Investments in shares of Companies, corporations etc.	102.74	
	5207.91	Other Capital Outlay	6689.93	
868.87		Loans and Advances		1188.43
	561.79	Loans for Power Projects	765.06	
	311.81	Other Development Loans	430.00	
	- 4.73 [#]	Loans to Government servants and Miscellaneous Loans	-6.63	
40.00		Appropriation to Contingency Fund		40.00
- 2.34[#]		Advances		2.01
207.75		Remittance Balance		222.74
701.44		Cash		1312.49
	0.22	Cash in Treasuries and Local Remittances	0.22	
	7.48	Deposits with Reserve Bank	-485.40	
	8.50	Departmental Cash Balance including permanent cash imprest	14.70	
	685.24	Cash Balance Investments & investment of earmarked fund	1782.97	
5481.77^φ		Deficit on Government Account		4114.11
	5627.57	(i) Accumulated deficit	(-) 5481.77	
	0.02	(ii) Miscellaneous Govt. Account	(-) 13.69	
		(iii) Revenue Deficit (-) / surplus (+) of the current year / period [†]		
		Add: Revenue Deficit of the current year		
	(+) 145.82	(iv) Less: Revenue Surplus of the current year	1381.35	
26.64		Inter State Settlement		26.64
12619.90		Total		13699.09

[#] 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.

Receipts			Disbursements			
2004-05			2005-06	2004-05		2005-06
--	V	Inter State Settlement		--	V. Inter State settlement	
14.80	VI	Recoveries of Loans and Advances	17.92	113.04	VI. Loans and Advances disbursed	337.48
	--	--From Power Projects	1.97	47.28	--For Power Projects	205.25
	2.29	--From Government Servants	1.96	0.17	--To Government Servants	0.06
	12.51	--From others	13.99	65.59	--To others	132.17
145.82	VII	Revenue Surplus brought down	1381.35	--	VII. Revenue deficit brought down	-
1909.81	VIII	Public debt receipt	1234.35	1151.65	VIII. Repayment of public debt	443.55
1480.61		--Internal debt other than Ways and Means Advances and overdraft	1178.07	123.78	--Internal debt other than Ways and Means Advances and overdraft	278.84
		--Net transactions under Ways and Means advances including overdraft		--	--Net transactions under Ways and Means Advances including overdraft	-
429.20		--Loans and advances from Central Government	56.28	1027.87	--Repayment of loans and advances to Central Government	164.71
--	IX	Appropriation to Contingency Fund	--	--	IX. Appropriation to Contingency Fund	-
--	X	Amount transferred to Contingency Fund	--	--	X. Expenditure from Contingency Fund	-
9295.44	XI	Public Account receipts	10806.61	8536.1	XI. Public Account disbursements	10551.24
	449.19	--Small Savings and Provident Funds	379.39	391.12	--Small Savings and Provident Funds	398.66
	301.07	--Reserve funds	247.16	41.47	--Reserve Funds	58.56
	5427.58	--Suspense and Miscellaneous	6580.76	5161.01	--Suspense and Miscellaneous	6594.52
	2217.39	--Remittance	2579.27	2256.74	--Remittances	2594.69
	900.21	--Deposits and Advances	1020.03	685.76	--Deposits and Advances	904.81
	XII	Closing Overdraft from Reserve Bank of India		701.44	XII. Cash Balance at end of the year	1312.49
				0.22	Cash in treasuries and local remittances	0.22
				7.48	--Deposits with Reserve Bank	-485.40
				8.50	--Departmental cash Balance including permanent cash imprest	14.70
				685.24	--Cash Balance Investment and Investment of Earmarked Funds	1782.97
11781.36		Total -B	14141.67	11781.36	Total-B	14141.67

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

(Rupees in crore)

2004-05	Sources	2005-06	
Amount		Amount	Amount
7248.87	1 Revenue receipts		8838.49
14.80	2 Recoveries of Loans and Advances		17.92
758.16	3 Increase in Public debt		790.80
798.69	4 Receipts from Public account		270.79
58.07	a. Increase in Small Savings	-19.27	
214.45	b. Increase in Deposits and Advances	115.22	
259.60	c. Increase in Reserve funds	188.60	
--	d. Effect of remittances transactions	--	
266.57	e. Suspense & Misc.	-13.76	
	Decrease in closing cash balance		
8820.52	Total		9918
	Application		
7103.05	1 Revenue expenditure		7457.14
113.04	2 Lending for development and other purposes		337.48
1279.13	3 Capital expenditure		1496.91
--	4 Net effect of Contingency Fund transactions		--
39.35	5 Application From Public Account		15.42
	a. Net effect of Suspense and Miscellaneous transactions		
	b. Miscellaneous Government Account		
39.35	c. Effect of Remittance transactions	15.42	
285.95	6 Increase in closing cash balance		611.05
	7 Inter State Settlement		
8820.52	Total		9918

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.4.32 crore (credit) in the Deposits with Reserve Bank between the figures reflected in the accounts i.e. Rs.485.40 crore (credit) and that intimated by Reserve Bank of India Rs.481.08 crore (debit.). After closing of March 2006 accounts, the net difference to be reconciled was Rs.4.32 crore (credit).

Appendix 1.4
(Referred to in Paragraph 1.8)

A TIME SERIES DATA ANALYSIS OF STATE GOVERNMENT FINANCES

(Rupees in crore)

Part A Receipts	2001-02	2002-03	2003-04	2004-05	2005-06
1. Revenue Receipts	4376(81)	5417 (77)	5959(71)	7249(79)	8838(88)
(i) <i>Tax Revenue</i>	1993(46)	2327(43)	2588(43)	3228(45)	4052 (46)
Taxes on Sales, Trade, etc.	940(47)	1102(47)	1299(50)	1674(52)	2089(52)
State Excise	314(16)	362(16)	402(15)	458(14)	635(15)
Stamps and Registration Fees	121(6)	148(06)	171(7)	248(8)	313(8)
Taxes on Goods and Passengers	196(10)	252(11)	230(9)	287(9)	395(10)
Other Taxes	422(21)	463(20)	486(19)	561(17)	620(15)
(ii) <i>Non Tax Revenue</i>	722(16)	957(18)	1124(19)	1244(17)	1229(14)
Mining and Metallurgical Industries	454(63)	538(56)	630(56)	680(55)	721(59)
Forestry and Wild Life	98(14)	106(11)	141(13)	160(13)	203(17)
Others	170(5)	313(33)	677(12)	404(32)	305(25)
(iii) <i>State's share in Union taxes and duties</i>	1176(27)	1350(25)	1570(26)	1876(26)	2508(28)
(iv) <i>Grants in aid from GOI</i>	485(11)	783(14)	677(12)	901(12)	1049(12)
2. Misc. Capital Receipts	--	--	--	--	
3. Total revenue and Non Debt capital receipts (1+2)	4376	5417	5959	7249	8838
4. Recovery of Loans and Advances	04	19	11	15	18
4(a). Inter State Settlement	05	--	--	--	--
5. Public Debt Receipts	995(18)	1613 (23)	2432(29)	1910(21)	1234(12)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	654(66)	1179(73)	1978(81)	1481(78)	1178(95)
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	341(34)	434(27)	454(19)	429(22)	56(5)
6. Total receipt in the Consolidated fund (3+4+4(a)+5)	5380	7049	8402	9174	10090
7. Contingency Fund receipts	--	--	--	--	--
8. Public Account	5620	6924	7071	9295	10807

receipts					
9. Total receipts of the State (6+7+8)	11000	13973	15473	18469	20897
Part B. Expenditure/Disbursement					
10. Revenue expenditure	4945(90)	5530(86)	6600(81)	7103(84)	7457(80)
Plan	1017(21)	1270(23)	1541(23)	1620(23)	2008(27)
Non Plan	3928(79)	4260(77)	5059(77)	5483(77)	5449(73)
General Services (incl. interest payments)	1746(35)	1839(33)	2154(33)	2494(35)	2186(29)
Social Services	1915(39)	2086(38)	2269(34)	2431(34)	2848(38)
Economic Services	1150(23)	1443(26)	1917(29)	1926(27)	2090(28)
Grants-in-aid and Contributions	133(3)	162(03)	260(4)	252(4)	333(5)
11. Capital Expenditure	476(9)	820(13)	1016(12)	1279(15)	1497(16)
Plan	455(96)	819(99.9)	1014(99.8)	1276(99.8)	1493(99.7)
Non Plan	21(4)	01(0.1)	2 (0.2)	3(.02)	4(0.3)
General Services	20(4)	19(02)	22(2)	29(2)	28(2)
Social Services	106(22)	137(17)	186(18)	256(20)	367(24)
Economic Services	350(74)	664(81)	808(80)	994(78)	1102(74)
12. Disbursement of Loans and Advances	50(1)	58(01)	558(7)	113(1)	337(4)
12(a) Inter State Settlement	31	01	--	--	--
13. Total expenditure (10+11+12+12[a])	5502	6409	8174	8495	9291
14. Repayment of Public Debt	184	413	778	1152	444
Internal Debt (excluding Ways & Means Advances and Overdrafts)	45(24)	47(11)	89(11)	124(11)	279(63)
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	139(76)	366(89)	689(89)	1028(89)	165(37)
15. Appropriation to Contingency Fund	(-) 0.02	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	5686	6822	8952	9647	9735
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	5223	6644	6824	8536	10551
19. Total disbursement by	10909	13466	15776	18183	20286

the State (16+17+18)					
Part C. Deficits					
20. Revenue deficit (-) (1-10)/surplus (+)	(-569)	(-113)	(-641)	146	1381
21. Fiscal deficit (3+4+4[a]-13)	1117	973	2204	1231	435
22. Primary deficit (+) Primary Surplus (-)(21-23)	386	163	1150	79	-527
Part D. Other data					
23. Interest payments (included in revenue exp.)	731	810	1054	1152	962
24. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	0.01	3.56	3.5	4	75
25. Financial assistance to local bodies etc.	177	211	247	353	1236
26. Ways and Means Advances/ Overdraft availed (days)	--	--	--	--	--
27. Interest on WMA/Overdraft	--	--	--	--	--
28. Gross State Domestic Product (GSDP)[#]	29545	31588	38610	40220	44118[#]
29. Outstanding debt (year-end)	7421	9245	11144	12240¹	13270
30. Outstanding guarantees* (year-end)	466	266	295	620	855
31. Maximum amount guaranteed (year- end)	508	309	807	1343	1782
32. Number of incomplete projects	59	72	70	71	80
33. Capital blocked in incomplete projects	1597	2023	2438	3042	3580

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.*

GSDP figure has been changed for the year 2001-02 to 2004-05 and for the year 2005-06 estimated figure provided by the State Government, final figure awaited.

¹ *Figure has been changed in opening balance of current year's finance account*

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
(Referred to in Paragraph 1.7.1)

STATEMENT OF NON UTILIZATION OF GRANTS/LOANS
(Rupees in crore)

Sl. No.	Name of Department	Total grants Released	Expenditure	Balance	Percentage
1	Director Technical Education Raipur	42.78	33.35	9.43	22
2	Director Energy Department Raipur	165.67	107.82	57.85	35
3	Director Food & Civil Supply Raipur	425.07	385.03	40.04	9
4	Director Indian system of medicine & homeopathy Raipur	13.60	12.77	0.83	6
5.	Director Urban Development Raipur	420.13	391.78	28.35	7
	Total	1067.25	930.75	136.50	

Appendix 1.7
(Referred to in Paragraph 1.7.1)

STATEMENT OF NON SUBMISSION OF UTILISATION CERTIFICATE

(Rupees in crore)

Sl. No.	Name of Department	No. of Units.	Grant /loan received	Expenditure incurred	Utilisation certificate awaited
1	Director Industries C.G. Raipur	6	27.21 (+) 14.00 (loan)	FNF	27.21
2	Director, Agriculture C.G. Raipur	8	22.67	22.67	22.67
3	Director Technical Education, Raipur	NA	42.78	33.35	33.35
4	Director, Health Services, CG Raipur	2	0.17	0.17	0.17
5	Energy/Power Department C.G. Raipur	3	165.67 (+) 196.46 (loan)	107.82 (+) 196.46 (loan)	107.82
6.	Director, Woman & Child Development, C.G. Raipur	23	0.25	0.25	0.25
7	Director, Higher Education C.G. Raipur	76	81.46	81.46	35.78
8	Director, Public Instructions, C.G. Raipur	NA	18.75	18.75	18.75
9	Director, food & civil supplies C.G. Raipur	NA	425.07	385.03	385.03
10	Director, Indian Med. System & Homeopathy C.G. Raipur	NA	13.60	12.77	11.30
11	Director, Urban Development, CG Raipur	72	420.13	391.78	391.78
12	Commissioner, Tribal Department C.G. Raipur	29	6.53	FNF	6.53
13	Registrar, Co-operative Societies, C.G. Raipur	20	11.42 (+) 18.66 (loan)	11.42 (+) 18.66 (loan)	11.31
	Total		1235.71	1065.47	1051.95

Note: FNF: Figure not furnished by department
NA: Figure not available in department reply

Appendix-1.8
(Referred to in Paragraph 1.7.2.5)

STATEMENT SHOWING GRANTS RELEASED BY PANCHAYATS IN EXCESS OF REQUIREMENT

(Rupees in crore)

Sl. No	Name of District	Amount released to District level	Amount released to Block level	Total	Recommended works			Total cost of sanctioned works	Amount released to Gram Panchayats	+Excess/short (-) amount released in respect in sanctioned works	Expenditure incurred by Gram Panchayats
					GP building com-fair price shop	Mini stadium	District Panchayats buildings				
1	Raipur	2.98	4.45	7.44	129	7	1	7.25	7.44	0.19	0.57
2	Mahasamund	1.08	1.63	2.71	63	0	0	2.21	2.71	0.51	1.4
3	Dhamtari	0.88	1.31	2.19	41	1	0	1.69	2.19	0.5	1.85
4	Durg	2.38	3.57	5.94	109	0	0	3.82	5.94	2.13	1.12
5	Rajnandgaon	1.54	2.31	3.84	47	3	1	3.32	3.84	0.52	1.89
6	Kabirdham	0.8	1.2	1.99	19	2	1	1.6	1.99	0.39	0.52
7	Bastar	2.01	3.01	5.02	118	10	0	6.63	5.02	-1.61	0.89
8	South Bastar (Dantewara)	1.35	2.03	3.38	43	8	0	3.51	3.38	-0.12	1.07
9	Kanker	0.97	1.45	2.42	52	4	0	2.82	2.42	-0.4	1.44
10	Bilaspur	2.1	3.16	5.26	98	4	0	4.43	5.26	0.83	2.1
11	Korba	1.02	1.53	2.56	12	3	0	1.17	2.56	1.39	2.33
12	Janjgir-Champa	1.55	2.33	3.88	94	3	0	4.04	3.88	-0.16	0.38
13	Raigarh	1.54	2.3	3.84	25	4	0	1.88	3.84	1.97	1.44
14	Surguja	1.76	4.13	6.89	123	10	0	6.81	6.89	0.08	3.65
15	Jaspur	1.07	1.61	2.69	25	6	0	2.38	2.69	0.31	1.12
16	Koria	0.7	1.06	1.76	45	1	0	1.83	1.76	-0.07	1.19
	Total	23.73	37.08	61.81	1043	66	3	55.39	61.81		22.96

11 (+) 8.82

5 (-) 2.36

Appendix 1.9 (i)

(Referred to in Paragraph 1.7.2.7)

STATEMENT SHOWING EXPENDITURE INCURRED AGAINST GRANTS RELEASED

(Rupees in crore)

Sl. No.	Name of Unit	Allotment		Work Sanctioned			Expenditure	No. of completed work	Expenditure shown in UC	Remarks
		Name of Panchayat	Amount	Name	No.	Amount				
1.	District Panchayat Bilaspur	1.District Level	2.10	1.Mini Stadium	4	1.00		-		
		2.Block Level	3.16	2.Gram Panchayat cum fair price shop	98	3.43		-		
		3.Gram Panchayat Level	5.26	3. Personal Latrine	51065	0.00	2.10	8945	7.05	Exp. excess than allotment
2.	District Panchayat Durg	1.District Level	2.38	1.Mini Stadium	-				0.00	
		2.Block Level	3.57	2.Gram Panchayat cum fair price shop	109	3.82	0.00		3.82	
		3.Gram Panchayat Level	5.94	3. Personal Latrine	14975	0.00	1.12	4640	3.40	
3.	District Panchayat Raipur	1.District Level	2.98	1. Distt. Panchayat Building	1	0.99			3.70	Exp. includes Gram Panchayat Building exp.
		2.Block Level	4.67	2.Mini Stadium		1.75			0.04	
		3.Gram Panchayat Level	7.44	3.Gram Panchayat cum fair price shop	129	4.51			0.00	
			0.00	4. Personal Latrine	19568	0.00	0.57	2308	3.70	
4.	District Panchayat Bastar	1.District Level	2.01	1.Mini Stadium	10	2.50				
		2.Block Level	3.02	2.Gram Panchayat cum fair price shop	92	3.22				
		3.Gram Panchayat Level	5.02	3. Personal Latrine	13993	1.00	0.89	2877	6.90	Exp. excess than allotment

District level: Bilaspur (2.10), Durg (2.38), Raipur (2.98) and Bastar (2.01)

Janpad level: Takhatpur (0.40) Patan (0.38) Bhatapara (0.21)

(from App. Mungeli (0.32)

1.9 (ii)

Total (10.78 crore)

Appendix 1.9 (ii)

(Referred to in Paragraph 1.7.2.7)

STATEMENT SHOWING EXPENDITURE INCURRED AGAINST GRANTS RELEASED

(Rupees in crore)

Sl. No.	Name of Janpad Panchayat	Allotment	Work Sanction			Date	Expenditure	Remark
			Name	No.	Amount			
1.	Janpad Panchayat Takhatpur Bilaspur	0.40	Gram Panchayat Building cum fair price shop	6	0.21	31.3.06	Nil	Amount of Rs.1977460 IInd installment diverted to Sarva Shiksha Abhiyan
2.	Janpad Panchayat Mungeli Bilaspur	0.32	Gram Panchayat Building cum fair price shop	32	1.09	7.4.06	Nil	Amount of Rs.2076836 were deposited in fix deposit.
3.	Janpad Panchayat Patan Durg	0.38	Gram Panchayat Building cum fair price shop	7	0.25	10.4.06	Nil	
4.	Janpad Panchayat Bhatapara Raipur	0.21	Gram Panchayat Building cum fair price shop	8	0.28	7.4.06	Nil	
		1.31			1.83			

Appendix 1.10

(Referred to paragraph 1.8.1)

NAME, EXPENDITURE AND RECEIPT OF MAJOR AND MEDIUM IRRIGATION PROJECTS

(Rupees in crore)

Expenditure	Major irrigation projects name	Receipt	Expenditure	Medium irrigation projects name	Receipt
2.97	Hasdeo Bango	9.19	.002	Pindravan	11.72
9.28	Mahanadi	4.83	.011	Balar	0.07
1.32	Sandoor	--	0.15	Maroda	--
0.53	Kodar	0.19	0.13	Matiyamoti	0.08
2.34	Tandula	9.55	0.06	Russey	0.13
1.22	Pairi	0.40	0.13	Piparia	0.13
0.29	Jonk	0.13	0.31	Chirpani	0.15
1.48	Kharang	0.69	0.11	Saroda	0.09
1.10	Mainyari	0.20	0.25	Ghoga	0.23
			0.16	Guza	--
			0.09	Kumhar pakut	0.12
			0.31	Shyam ghungutta	0.11
			0.03	Mayana	--
			0.29	Jhiramnadi	0.02
			0.26	Sheonath-vyayparthan	--
			71.31	General	--
				Kunhari	0.05
				Keshwa	0.12
				Godali	0.14
				Karkhara	0.24
				Jhumka	0.17
				Putka	0.20
				Kuwarpur	0.03
20.53	Total	25.18	73.60	Total	13.80

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	41.77	7.91 (18.93)
2.	02 Other expenditure pertaining to General Administration Department	4.21	2.09 (49.64)
3.	05 Jail	37.74	17.83 (47.24)
4.	06 Expenditure pertaining to Finance Department	780.33	309.72 (39.69)
5.	07 Expenditure pertaining to Commercial Tax Department	66.59	17.20 (25.82)
6.	08 Land revenue and District Administration	120.41	32.69 (27.14)
7.	09 Expenditure pertaining to Revenue Department	6.21	2.03 (32.68)
8.	11 Expenditure pertaining to Commerce and Industry Department	30.09	4.17 (13.85)
9.	12 Expenditure pertaining to Energy Department	151.78	16.12 (10.62)
10.	13 Agriculture	112.66	18.66 (16.56)
11.	14 Expenditure pertaining to Animal Husbandry Department	75.72	15.12 (19.96)
12.	15 Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	24.48	8.45 (34.51)
13.	17 Co-operation	30.97	10.38 (33.51)
14.	18 Labour	9.94	3.23 (32.49)
15.	19 Public Health and Family Welfare	233.18	46.77 (20.05)
16.	20 Public Health Engineering	135.40	26.55 (19.60)
17.	21 Expenditure pertaining to Housing and Environment Department	30.88	18.58 (60.16)
18.	26 Expenditure pertaining to Culture Department	6.90	1.35 (19.56)
19.	27 School Education	710.42	82.51 (11.61)
20.	28 State Legislature	13.99	3.26 (23.30)
21.	29 Administration of Justice and Elections	43.83	9.96 (22.72)
22.	30 Expenditure pertaining to Panchayat & Rural Development Department	226.43	40.05 (17.68)
23.	31 Expenditure pertaining to Planning, Economics & Statistics Department	6.79	1.92 (28.27)
24.	33 Tribal welfare	430.23	61.67 (14.33)

25.	34	Social Welfare	14.74	3.81 (25.84)
26.	36	Transport	11.47	4.75 (41.41)
27.	38	Grant in aid received from the recommendation of 12th finance Commission	17.00	15.20 (89.41)
28.	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	390.90	42.09 (10.76)
29.	40	Expenditure pertaining to Command Area Development Department	1.83	1.08 (59.01)
30..	41	Tribal Areas Sub-Plan	800.85	193.15 (24.11)
31.	42	Public Works relating to Tribal Areas sub plan roads and bridges	253.39	48.39 (19.09)
32.	44	Higher Education	165.78	17.32 (10.44)
33	47	Technical Education and Manpower Planning Department	55.14	11.68 (21.18)
34..	48	Grant for upgradation of Administration under 11th Finance Commission	12.88	12.61 (97.90)
35..	49	Scheduled Caste Welfare	17.23	2.02 (11.72)
36..	55	Expenditure pertaining to Women and Child Welfare	174.20	34.08 (19.56)
37..	56	Rural Industries	21.75	4.01 (18.43)
38.	58	Expenditure on Relief on account of Natural Calamities and Scarcity	249.02	87.50 (35.13)
39.	59	Externally Aided Projects pertaining to Panchayat and Rural Development Department	100.00	38.00 (38.00)
40.	64	Special component plan for SCs	184.47	49.24 (26.69)
41.	67	Public Works Building	106.94	12.43 (11.62)
42.	69	Urban Administration and Development Department- Urban Welfare	18.93	11.95 (63.12)
43..	79	Expenditure pertaining to Medical Education Department	80.32	19.93 (24.81)
44.	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-plan	157.98	28.51 (18.04)
		Total 'A'	6165.77	1395.97

(B)		REVENUE CHARGED		
45.	01	General Administration	7.42	2.06 (27.76)
46.	29	Administration of justice and elections	8.28	1.38 (16.66)
47.	81	Financial Assistance to urban bodies	4.00	3.13 (78.25)
		Total 'B'	19.70	6.57
(C)		CAPITAL VOTED		
48.	03	Police	7.15	2.00 (27.97)
49.	06	Expenditure pertaining to Finance Department	11.80	9.17 (77.71)
50.	07	Expenditure pertaining to commercial tax department	4.00	2.03 (50.75)
51.	08	Land Revenue and District Administration	4.08	3.68 (90.19)
52.	09	Expenditure pertaining to revenue department	1.10	1.08 (98.18)
53.	10	Forest	10.74	7.81 (72.71)
54.	11	Expenditure pertaining to Commerce and Industry Department	61.41	7.14 (11.62)
55.	17	Co-operation	71.07	54.93 (77.28)
56.	18	Labour	3.18	3.18 (100)
57.	20	Public Health Engineering	20.96	7.08 (33.77)
58.	21	Expenditure pertaining to Housing and Environment Department	32.52	10.24 (31.48)
59.	23	Water Resource Department	304.52	61.26 (20.11)
60.	27	School Education	35.32	4.65 (13.16)
61.	37	Tourism	5.12	2.41 (47.07)
62.	40	Expenditure pertaining to Command Area Development Department	19.50	9.79 (50.21)
63.	41	Tribal Areas Sub-plan	401.32	86.35 (21.51)
64.	45	Minor Irrigation Works	95.01	31.51 (33.16)
65.	48	Grant for upgradation of Administration under Eleventh Finance Commission	13.74	13.66 (99.41)
66.	57	Externally Aided Projects pertaining to Water Resources Department	20.25	17.92 (88.49)
67.	58	Expenditure on Relief on account of Natural Calamities and Scarcity	1.55	1.55 (100)

68.	64	Special Component Plan for Scheduled Castes	118.47	47.32 (39.94)
69.	65	Aviation Department	2.40	2.00 (83.33)
70.	66	Welfare of Backward classes	2.59	1.31 (50.57)
71.	67	Public works-Buildings	132.25	69.48 (52.53)
72.	68	Public Works relating to Tribal Areas Sub-Plan Buildings	64.51	12.63 (19.57)
73.	69	Urban administration and Development Department- Urban Welfare	3.36	3.36 (100)
74.	75	NABARD Aided Projects pertaining to Water Resources Department	130.00	38.57 (29.66)
75.	76	Externally Aided Projects pertaining to Public Works Department	70.00	67.04 (95.77)
76.	79	Expenditure pertaining to Medical Education Department	16.76	8.98 (53.57)
		Total 'C	1664.68	588.13
		TOTAL (A+B+C)	7850.15	1990.67

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	2070-107-5544 Modernisation of Home Guard Force	1.90	--	1.90	100
2	05- Jail	2056-101-1529 modernisation of Jail Administration	14.94	--	14.94	100
3.	06- Exp. pertaining to Finance Department	2070-800-224-other expenditure	165.00	--	165.00	100
4.	06 Exp. pertaining to Finance Department	2071-01-107-5638 Contribution to Chhattisgarh State Contributory Pension	4.00	--	4.00	100
5.	08- Land Revenue & District Administration	2029-103-0101 State Plan Schemes 6337 updation of Land Records.	1.30	--	1.30	100
6.	11-Expenditure pertaining to Commerce and Industry Department	2852-80-800-0101-(State Plan) Schemes (Normal) 8726- Establishment of Chhattisgarh Infotech Promotion Society	2.00	--	2.00	100
7.	12-Exp. pertaining to Energy Department	2501-04-101-0410 Energy Development fund 3220 Grant in Aid to Chhattisgarh Energy Development Corporation	1.72	--	1.72	100
8.	12-Exp. pertaining to Energy Department	2810-60-800-0410 Energy Development fund 3220 Grant in Aid to Chhattisgarh Energy Development Agency	4.65	--	4.65	100
9.	12-Exp. pertaining to Energy Department	2810-60-800-0410 Energy Development fund 5695 Grant in Aid to Chhattisgarh Biofuel Development Authority	2.00	--	2.00	100
10.	12- Exp. Pertaining to Energy Department	2801-06-101-1001 Additional Central Aid (Gen.0 4851- PM Gramodoga Yojna.	2.92	--	2.92	100
11.	12- Exp. Pertaining to Energy Department	2801-06-101-1001 Additional 5414 Minimum Needs Programme.	3.63	--	3.63	100
12.	15-Financial Assistance to three tier Panchayati Raj Institution under special component plan for Scheduled Castes	2202-01-789-1000-0103 special Component plan for Scheduled Castes 2582 Free distribution of text books (class 1 to 5)	1.30	--	1.30	100
13.	17- Co-operation	2425-107-0101 State Plan Schemes (Normal) 5655 Grant in Aid to Co-operative Bank For clearing of Tula Patra	3.62	--	3.62	100
14.	19 Public Health and Family Welfare	2210-03-103- 0101 State Plan Schemes (Normal) 4851-Prime Minister's Gramodaya Yojna	2.28	--	2.28	100
15	20- Public Health Engineering	2215-01-102-1001-Additional grant aid 4851-Pradhanmantri Gramodaya Yojna	2.09	--	2.09	100

16.	21-Exp. pertaining to Housing & Environment Department	2216-02-190-0101 State Plan Schemes 7560 assistance for construction of Residential quarters for Govt. servant by Housing Board	2.51	--	2.51	100
17.	21-Exp. pertaining to Housing & Environment Department	2217-05-191-0101 State Plan 9769 Grant to Housing Board for improvement of Slum Area under World Bank Project	2.71	--	2.71	100
18.	27-School Education	2202-01-105-0101-State Plan Schemes 6956 English Education in Primary Schools	1.29	0.04	1.25	96.9
19.	27-School Education	2202-01-800-0101 Additional Central Aid (Gen) 4851-Prime Minister Gramodaya Yojna	2.92	--	2.92	100
20.	27-School Education	2202-02-800-9005 maintenance of Buildings Minor Works & Repairs	1.75	--	1.75	100
21.	30- Exp. pertaining to Panchayat & Rural Development Department	2216-03-800-0101 Additional Central Aid 4851- Prime Minister Gramodaya Yojna	2.75	--	2.75	100
22.	39- Exp. pertaining to Food, Civil Supplies & Consumer Protections Department	2408-01-190-6033 distribution of food in Integrated Tribal Development Areas.	1.69	--	1.69	100
23.	41- Tribal Areas Sub-plan -20-School Education Department	4701-03-796-800-0312 Nabard Sponsored Scheme 5516- work on Major Irrigation Project	1.50	--	1.50	100
24.	41- Tribal Areas Sub-Plan	4701-33-796-800-0102 TSP 3366 construction of medium projects	20.10	0.02	20.08	99.9
25.	41- Tribal Areas Sub Plan	2801-06-796-101-1002 Additional Aid (Schedule Tribe) 4851 PM Gramodoya Yojana	2.22		2.22	100
26.	41- Tribal Areas Sub Plan	2801-06-796-101-1002 Add. 5414 Minimum Needs Programme	3.00		3.00	100
27.	41- Tribal Areas Sub Plan	2801-06-796-800-102 Tribal Area Sub Plan 5023 Article 275 (i) Electrification in Tribal Villages	2.50	--	2.50	100
28.	41- Tribal Areas Sub Plan	2801-80-796-101-1002 Additional Centre 4841 Grant in Aid to Instantaneous. Energy Development Project	5.32	--	5.32	100
29.	41- Tribal Areas Sub Plan	2210-03-796-103-1002 Additional Central Aid (TSP) 4851 PM Gramodoya Yojana	2.32	--	2.32	100
30.	41- Tribal Areas Sub Plan	2236-02-796-101-1002 Additional Central Aid (TSP) 4851 PM Gramodoya Yojana.	3.26	--	3.26	100
31.	58- exp. on relief on A/c Natural Calamities and Scarcity	2245-02-122-989 Reestablishment and Repairs of Damaged Irrigation and Flood Control Works.	16.00	--	16.00	100
32.	58- exp. on relief on A/c Natural Calamities and Scarcity	2245-80-800-8030 Grant for Re-establishment and Other Re-establishment	3.00	--	3.00	100

33.	64- Special Components Plan for Scheduled Castes	4225-01-789-190-103 (SCP) 5025 Investment in Share Capital of Finance Development Co-operation for Scheduled Castes/Scheduled Tribes of Chhattisgarh	5.00	--	5.00	100
34.	64- Special Components Plan for Scheduled Castes	4225-01-789-800-103 (SCP) 5507 Construction of Jaiklamba at Girodpur	7.50	--	7.50	100
35.	64- Special component plan for Scheduled Castes	2215-01-789-191-103 SCP for Scheduled Casts 2181- Urban Water Supply Schemes.	1.00	--	1.00	100
36.	69- Urban Administration & Development Urban Welfare	2217-80-800-1001 Additional Central Aid (Gen.) 5676 Urban Reform Intensive Fund.	2.92	--	2.92	100
37.	-do-	2217-80-800-1001 Additional 5874 Development of Slum Areas.	1.44	--	1.44	100
38.	80 Financial Assistance to three tier Panchayati Raj Institution	2215-02-107-1010 State Plan Schemes (Normal) 5504- Complete Clearness	1.25	--	1.25	100
39.	81- Financial Assistance to Urban Bodies	2217-05-800-4845 Grant in Aid to Local Bodies as per recommendation of 11th Finance Commission basic services	2.00	--	2.00	100
		TOTAL (A)	309.30	0.06	309.24	
(B) - REVENUE CHARGED						
40.	Interest payment and service of debt.	2049-01-101-2199 new market loan	17.00		17.00	100
41.	Interest payment and service of debt.	2049-01-101-5623 5.7 per cent Chhattisgarh State Development Loan 2014	6.08		6.08	100
42.	Interest payment and service of debt.	2049-01-200-3087 Interest on loan from the LIC of India	12.04		12.04	100
43.	Interest payment and service of debt.	2049-01-200-3089 interest on wags and mean advances and too meat shortfall incash balance received from RBI	12.00		12.00	100
44.	Interest payment and service of debt.	2049-01-200-4486 interest on loan from GIC	6.38		6.38	100
		TOTAL (B)	53.50		53.50	

(C) - CAPITAL VOTED						
45.	06- Exp. pertaining to Finance Department	4885-01-190-101 State Plan Scheme 4843 Infrastructure Development Co-operation Department	1.00		1.00	100
46.	06- Exp. pertaining to Finance Department	4425-107-101 State Plan Schemes (normal) 1005-Share Capital Investment in Regional Rural Bank.	3.50		3.50	100
47.	11- Exp. pertaining to Commerce and Industry Department	4851-101-0101 State Plan Schemes. 5642-Dallirajahara Raoghat Jagdalpur Rail live Project	1.00		1.00	100
48.	11- Exp. pertaining to Commerce and Industry Department	4851-101-0101-5702 Development of Industrial cluster.	3.00		3.00	100
49.	17-Co-operation	4425-107-0910 National Co-operative Development Co-operation 5422 unified Co-operative Development Projects	2.13		2.13	100
50.	17-Co-operation	4425-107-0910-5666 Integrated Co-operative Development Project	2.06		2.06	100
51.	17-Co-operation	4425-107-0101 State Plan Schemes (Normal) 5656 Capital of State Co-operative Agriculture & Village Development Bank	2.00		2.00	100
52.	17-Co-operation	6425-107-1010-5567 loan to district Co-operative Bank	10.00		10.00	100
53.	17-Co-operation	6425-107-0101-5654 Cleaning of Tulan Patra of Co-operative Bank	7.26		7.26	100
54.	17-Co-operation	6425-107-0101-6568 loan to State Co-operative Bank for strengthening of Agriculture Credit Stabilization Fund	5.00		5.00	100
55.	23-Water Resources Department	4701-38-800-0101 State Plan Schemes (normal) 2898 Dam & Appurtenant Works.	10.50		10.50	100
56.	40-Expenditure pertaining to Ayacut Department	4705-206-0101 State Plan Schemes (normal) 5594 construction of field channel for irrigation	2.00		2.00	100
57.	41-Tribal Area Sub Plan	6801-796-800-1002 Additional Central Aid (ISP) 4842 loans for instantaneous energy.	5.32		5.32	100

58.	57- Externally aided projects pertaining to Water Resources Department	4701-80-800 externally aided projects 5678 Chhattisgarh Irrigation Development Project	8.00		8.00	100
59	-do-	4702-101-1201 externally aided projects 5678 Chhattisgarh Irrigation Development Project	7.00		7.00	100
60	58-Exp. on relief on Account of Natural Calamity & Scarcity		1.55		1.55	100
61	69- Urban Administration and Development Department Urban Welfare		3.36		3.36	100
		TOTAL (C)	74.68	Nil	74.68	
(D) - CAPITAL CHARGED						
62.	Public Debt	6003-103-8140-Loan from Life Insurance Corporation of India	6.86		6.86	100
63.	Public Debt	6003-104-3093 loan from GIC of India	3.73		3.73	100
64.	Public Debt	6003-110-637 ways and means advances	100.00		100.00	100
65.	Public Debt	6003-110-779 advances to meet shortfall	100.00		100.00	100
66.	Public Debt	6004-01-102-292 share of small savings collection	9.09		9.09	100
67.	Public Debt	6004-07-108-9099 Consolidated loan	5.43		5.43	100
68	Public Debt	6004-07-106-287 loans for semi productive purpose	5.07		5.07	100
		TOTAL (D)	230.18		230.18	
		TOTAL (A+B+C+D)	667.66	0.06	667.60	

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.	08 Land Revenue & District Administration	2029-102-0701-4729 Scheme for Aerial Survey	1.00
2.	14 Expenditure pertaining to Animal Husbandry Department	2403-800-0701-5069 Dairy Development	6.10
3.	27 School Education	2202-02-109-0701-5409 supply of computer under revised plan project	6.70
4.	37 Tourism	5452-01-101-0701- 7630-Central Share in Centrally Sponsored Schemes-	1.50
5	41 Tribal Areas Sub Plan	2202-01-796-101-0702-5634-Kasturbagandhi Residential School	2.50
6.	64 Special Component Plan for Scheduled Castes	2202-01-789-101-0703-5634-Kasturbagandhi Residential School	1.25
7.	64 Special Component	4225-03-789-277-703 SCP-1400 Hostels & Ashrams	2.00
8.	69 Urban Administration and Development Department Urban Welfare	2217-80-800-701-6741 National Urban Renewal Mission	5.00
		TOTAL (A)	26.05
(B) - CENTRAL SECTOR SCHEMES			
9.	08 Land Revenue & District Administration.	2029-103-08-01-5917-extension of Computerisation Scheme of Land Records.	4.88
10.	19 Public Health and Family Welfare	2211-800-0801-2498-supply of conventional contraceptives.	6.44
11.	19 Public Health and Family Welfare	2211-800-0801-6101 Universal Immunisation	6.00
12.	24 Public Work Roads & Bridges	3054-05-337-0801-165 construction of roads of interstate or economic importance.	1.13
13.	39 Exp. pertaining to Road Civil Supplies & Consumer Protection Department.	2408-01-102-0801-5427-Grant in Aid to earning scheme.	25.00
14.	64 Special Component Plan for Schedule Castes	2202-02-789-109-0803 SCP 2676- Post Metric Scholarship.	5.26
		TOTAL (B)	48.71
(C) Schemes financed out of additive fund from GOI for Tribal Area Sub Plan/ Special Component Plan			
15.	41 Tribal Area Sub Plan	2225-02-794-190-602-4675 Self Employment Scheme	2.00
		TOTAL (C)	2.00
		TOTAL (A) + (B) + (C)	76.76

Appendix 2.4*(Referred to in Paragraph 2.3.2)***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.	04 Other Exp. pertaining to Home Department	85673	92110	6437	Reasons for excess have not been intimated (July 2006)
2.	24 Public Works Roads & Bridges	1362946	1562533	199587	-do-
	TOTAL (A)	1448619	1654643	206024	-do-
(B)-REVENUE CHARGED					
3	06 Expenditure pertaining to Finance Department	1047	19863	18816	-do-
4	23 Water Resources Department	110	831	721	-do-
	TOTAL (B)	1157	20694	19537	
(C) -CAPITAL VOTED					
5.	15 Financial Assistance to Three Tier Panchayati Raj Institutions Under Special Component Plan for Scheduled Castes	7000	9682	2682	-do-
6.	39 Exp. pertaining to Food Civil Supplies & Consumer	215001	219490	4489	-do-
	TOTAL (C)	222001	229172	7171	
	TOTAL (A+C) - Voted	1670620	1883815	213195	
	TOTAL – Charged (B)	1157	20694	19537	
	Grant TOTAL (A)+(B)+(C)	1671777	1904509	232732	

Appendix 2.5

(Referred to in Paragraph 2.3.4)

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.	01 General Administration	40.01	1.76	33.86	7.91
2.	02 Other Expenditure pertaining to General Administration	3.84	0.36	2.12	2.09
3.	03 Police	372.75	8.75	357.41	24.08
4.	05 Jail	30.27	7.47	19.92	17.82
5.	06 Exp. Pertaining to Finance Department	747.64	32.69	470.62	309.71
6.	07 Exp. Pertaining to commercial Tax	55.91	10.68	49.39	17.20
7.	08 Land Revenue & Department	118.34	2.08	87.72	32.70
8.	14 Expenditure pertaining to Animal Husbandry Department	75.07	0.65	60.60	15.12
9.	15 Financial Assistant to three tier Panchayat Raj	22.73	1.75	16.03	8.45
10.	16 Fisheries	8.15	0.12	7.55	0.72
11.	19 Public Health and Family Welfare	229.42	3.76	186.41	46.77
12.	20 Public Health Engineering	134.90	0.50	108.85	26.55
13.	21 Exp. pertaining to housing & Environment Department.	29.76	1.13	12.30	18.59
14.	22 Urban Administration and Development Department	0.95	0.15	0.85	0.25
15.	23 Water Resources Department	100.69	2.00	97.82	4.87
16.	25 Exp. Mineral Resource Department.	21.18	0.50	19.52	2.16
17.	26 Exp. Cultural Department	6.23	0.67	5.55	1.35
18.	27 School Education	688.05	22.37	627.91	82.51
19.	28 State Legislature	12.77	1.22	10.73	3.26
20.	29 Administration of Justice and Elections	38.84	4.99	33.87	9.96
21.	30 Exp. Pertaining to Panchayat & Rural Development	199.69	26.73	186.38	40.04
22.	31 Pertaining Planning Economic & Statistics Department	5.71	1.07	4.86	1.92
23.	34 Social Welfare	14.72	0.02	10.92	3.82
24.	36 Transport	10.27	1.20	6.72	4.75
25.	39 Exp. Pertaining to food civil supplies & consumers protection Department	389.79	1.11	348.81	42.09
26.	40 Exp. Pertains to Ayacut Department	1.79	0.04	0.74	1.09
27.	41 Tribal Area sub plan	689.62	111.23	607.70	193.15
28.	43 Sports & Youth welfare	4.11	0.12	3.33	0.90

29.	45	Minor Irrigation works	18.95	0.30	18.88	0.37
30.	47	Technical education man power planning Department	50.71	4.43	43.47	11.67
31.	56	Rural Industries	20.92	0.83	17.73	4.02
32.	58	Exp. on relief on account of natural calamity & scarcity	169.58	79.44	161.53	87.49
33.	64	Special component plan for schedule castes	170.54	13.92	135.22	49.24
34.	69	Urban Administration and development Department Urban welfare	13.93	5.00	6.98	11.95
35.	78	Externally Aided project pertaining to Rural Industries Department.	1.74	0.10	1.49	0.35
36.	79	Exp. pertaining to medical education department	62.35	17.97	60.39	19.93
		TOTAL (A)	4561.92	367.11	3824.18	1104.85
(B) - REVENUE CHARGED						
37.	01	General Administration	7.19	0.23	5.36	2.06
38.	28	State Legislature	0.19	0.06	0.13	0.12
39.	29	Administration of Justice Election	7.86	0.43	6.90	1.39
40.	30	Exp. pertain to Panchayat and Rural Development	0.01	0.24	--	0.25
		TOTAL (B)	15.25	0.96	12.39	3.82
(C) CAPITAL (VOTED)						
41	17	Co-operation	69.10	1.97	16.13	54.94
42.	23	Water Resources Department	298.88	5.64	243.27	61.25
43.	24	Public Works-Roads and Bridges	184.66	5.45	172.44	17.67
44.	37	Tourism	4.12	1.00	2.71	2.41
45	40	Exp. Pertaining to Ayacut Department	17.50	2.00	9.71	9.79
46	41	Tribal Area Sub plan	364.37	36.95	314.97	86.35
47.	42	Public Works relating to Tribal Areas Sub-Plan Road and Bridges	241.89	11.50	205.01	48.38
48	45	Minor Irrigation Work	83.56	11.45	63.50	31.51
49.	55	Exp. Pertaining to woman and Child welfare	15.13	0.10	14.97	0.26
50.	64	Special Component Plan for Scheduled Castes	113.02	5.45	71.15	47.32
51.	65	Aviation Department	2.00	0.40	0.40	2.00
52.	67	Public Works Buildings	111.06	21.19	62.77	69.48
53.	68	Public Works relating to Tribal Areas Sub-Plan- Buildings	63.03	1.48	51.88	12.63
54.	79	Exp. pertaining to medical education Department	9.26	7.50	7.78	8.98
		TOTAL (C)	1577.58	112.08	1236.69	452.97
		TOTAL A+B+C	6154.75	480.15	5073.26	1561.64

Appendix 2.6

(Referred to in Paragraph 2.3.4)

CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE

(Rupees in crore)

Sl. No.	No and Description of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
(A) - REVENUE VOTED					
1	10 Forest	275.62	27.10	286.45	16.27
2	11 Exp. Pertaining to Commerce & Industry Department	20.38	9.71	25.92	4.17
3	12 Exp. Pertaining to Energy Department	131.92	19.86	135.66	16.12
4	13 Agriculture	86.12	26.55	94.00	18.67
5	32 Ex. Pertaining top Public relations Department	16.99	5.00	20.78	1.21
6	44 Higher Education	126.79	38.99	148.47	17.31
7	46 Science and Technology	3.46	0.25	3.64	0.07
8	55 Exp. Pertaining to women and Child welfare	125.17	49.04	140.13	34.08
9	65 Aviation Department	5.75	2.05	6.95	0.85
10	66 Welfare of Backward classes	32.22	2.10	32.60	1.72
11	67 Public works Building	83.94	23.00	94.52	12.42
12	80 Financial assistance to three tier Panchayat Raj institutions	347.40	149.21	455.75	40.86
13	81 Financial Assistances to Urban Bodies	324.24	87.75	398.88	13.11
14	82 Financial assistances to three tire Panchayat Raj institutions under tribal Are sub plan.	108.99	48.99	129.48	28.50
	TOTAL (A)	1688.99	489.6	1973.23	205.36
(B) - REVENUE - CHARGED					
15.	08 Land Revenue District Administration	0.03	0.12	0.12	0.03
16.	10 Forest	13.00	3.76	16.40	0.36
17.	14 Exp. pertaining to Animal husbandry Department	0.01	0.02	0.02	0.01
18.	20 Public Health Engineering	0.05	0.17	0.19	0.03
19.	27 School Education	15.32	20.00	30.67	4.65
20.	33 Tribal welfare	0.01	0.06	0.06	0.01
	Total (B)	28.42	24.13	47.46	5.09
(C) - CAPITAL VOTED					
21.	03 Police	2.00	5.15	5.15	2.00
22.	11 Exp. pertaining to Commerce & industry Department	44.41	17.00	54.26	7.15

23.	12	Exp. Pertaining to energy Department	7.00	225.00	230.25	1.75
24.	47	Technical education and man power planning Department	13.27	4.16	15.85	1.58
25.	60	Exp. Pertaining to District plan schemes	20.23	4.80	24.78	0.25
26.	78	Externally aided project pertaining to Rural Industries	0.65	0.25	0.77	0.13
		TOTAL	87.56	256.36	331.06	12.86
		Grand Total (A+B+C)	1804.97	770.09	2351.75	223.31

Appendix 2.7

(Referred to in Paragraph 2.3.4)

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.	04 Other Exp pertaining to Home Department	2.46	6.11	9.21	0.64
2.	24 Public works Roads and Bridges	131.79	4.50	156.25	19.96
	TOTAL (A)	134.25	10.61	165.46	20.60
(B) - CAPITAL VOTED					
3.	39 Exp. Pertaining to Food Civil supplies & Consumer Protection Department	20.00	1.50	21.95	0.45
	TOTAL (B)	20.00	1.50	21.95	0.45
	TOTAL (A)+(B)	154.25	12.11	187.41	21.05

Appendix 2.8

(Referred to in Paragraph 2.3.5)

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.	04	Other Expenditure is pertaining to Home Department	2235-60-200-2653 Ex-gratia grant for unforeseen purposes Grant-in-aid	1.06	2.17	1.11	104.7
2.	13	Agriculture	2401-107-0801 Central Sector scheme (Normal) 5673 establishment of pesticide lab	0.70	2.78	2.08	297
3.	14	Expenditure pertaining to Animal Husbandry Department	2403-800-8881 Grant to Dairy Technical College I.G.U. Raipur	0.80	2.60	1.80	225
4..	23	Water Resources Department	2701-80-052-697 Tools & plants	0.12	2.82	2.70	2250
5.	-"		2701-80-799-9191 stocks	0.30	2.93	2.63	876.6
6.	41	Tribal Area sub plan	2406-01-794-101-0602 scheme financed out of additive funds from GOI for TSP 3874 Development of Forest villages	0.50	41.88	41.38	8276
7.	--"		2403-796-102-0102 TSP 5905 Cow Vansh Yojana	Token	6.83	6.83	*
8.	45	Minor Irrigation works	2702-01-101-1403 Scheme for depending of wells through boring and blasting	0.79	2.29	1.50	189.8
9.	82	Financial Assistances to three tier Panchayati raj Institution under Tribal Area sup plan	2236-02796-101-0102 (TSP) 5169-Midday Meal Programmes Schools	28.75	60.73	31.98	112
		TOTAL (A)		33.02	125.03	92.01	
(B) - REVENUE CHARGED							
10.	23	Water Recourses Department	2701-80-800-4948 Payment De central amount	1.10	8.31	7.21	655.4
		TOTAL (B)		1.10	8.31	7.21	
(C) - CAPITAL VOTED							
11.	23	Water Recourses Department	4700-12-800-101 SPS 2898-Dame Appurtant works 4701-14-800-101	0.30	4.46	4.16	1387
12.	--"		4701-14-800-1001 SPS 3368 Construction of work of medium irregularities	2.0	40.65	38.65	1932.5

13.	41-Tribal Areas Sub Plan	4225-02-794-102 0602 scheme financed out of additive fund GOI for TSP from 5212 Local Development Programme	0.50	1.73	1.23	246
14.	--"--	4701-29-796-800-102 TSP 3366 construction of medium project	0.20	11.34	11.14	5570
15.	---"--	4701-31-796-800-0102 TSP construction of medium projects	0.30	2.20	1.90	633
		TOTAL (C)	3.3	60.38	57.08	
(D) - CAPITAL CHARGED						
16..	Public Debt	6003-105-3731-Loans from the National Agriculture credit fund of the national Bank for agriculture & Rural development	47.47	167.20	119.73	252.2
17..	"-	6004-01-115-2644 loan for modernisation of Police force	1.41	29.61	28.20	2000
18.	"-	6004-02-101-6718 Recommendation as per 12th Finance Commission for consolidated loan	Token	85.11	85.11	*
19..	"-	6004-03-800-8437 Accelerated Irrigation Benefit Programme	0.98	11.79	10.80	(1102)
20..	"-	6004-04-12-3128 Loan for soil & water conservation	0.87	11.23	10.36	(1191)
21.	"-	6004-04-800-5236 Loans for Development of National Watershed Catchment Area	0.74	8.19	7.45	(1007)
22.	"-	6004-04-800-9098 Loans for Integrated Development of small and Medium towns	0.26	3.21	2.95	(1134.6)
		TOTAL (D)	51.73	316.34	264.60	
		GRAND TOTAL (A+B+C+D)	89.15	510.06	420.90	

* *Excess against token provision*

Appendix 2.9
(Referred to in Paragraph 2.3.6)

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	07-Exp. pertaining to Commercial Tax Department 2039-001-1470 District Executive Establishment	8.60	10.31	1.71	(-) 1.08	2.79
2	12-Exp. Pertaining to energy Department. 2801-80-101-5855 payment for reimbursement of Exp. in connection with free supply of electricity to one point connection & 5HP Agriculture pumps	26.73	27.06	0.33	(-) 0.01	0.34
3	26-Culture Department 2205-800-0101-SPS-5733 Grant for function	0.80	0.86	0.06	(-) 0.01	0.07
4	30-Panchayat & Rural Development Department 2515-101-2468 Govt. institute for training of Panchayat Secretaries	0.32	3.11	2.79	(-) 0.09	2.88
5.	34-Social welfare 2235-02-101-0101 SPS 3921 scheme for aid to Disabled and handicapped	1.06	1.23	0.17	(-) 0.10	0.27
6.	41-Tribal Area sub plan 2202-01-796-001-102 TSP 2721-strengthening of Administration at block level	6.26	6.83	0.57	(-) 0.02	0.59
7.	41 Tribal Areas sub plan 2202-01-796-101-0102 TSP 494 Ashram	8.40	10.57	2.17	(-) 0.62	2.79
8.	41-Tribal Areas Sub Plan 2225-02-796-001-102 TSP 2289-Planning Units	0.20	0.73	0.53	(-) 0.01	0.54
9.	41-2225-02-796-277-0102 TSP 2299 Director & Administration	0.62	1.06	0.44	(-)0.07	0.51
10.	41-Tribal Areas sub plan 4225 -02-794-102-0602 scheme financed out of additive funds from Govt. of India for TSP 5211-Local Development programme in integrated Tribal Development project.	12.60	20.33	7.73	(-) 0.03	7.76
11	47-Technical education and man power planning department 4202-02-103-101 State plan schemes 717 Industrial Training Institutes	3.10	3.59	0.49	(-) 0.06	0.55
12.	55-Expenditure pertaining to woman	1.34	1.77	0.43	(-) 0.01	0.44

	and child welfare 2235-02-107-101- State plan schemes 5645 Marriage of poor boys and girls					
13.	56-Rural Industries 2851-0105 SPS 1068 grant for establishment expenditure of Khadi Board	0.49	0.74	0.25	(-) 0.04	0.29
14.	58-Expenditure on relief on account of natural calamity and scarcity. 2245-02-101-747 Relief to Hailstorm suffered	0.50	4.41	3.91	(-) 0.13	4.04
15.	58--" 2702-80-800-3819 Minor Irrigation (Agriculture)	15.73	17.16	1.43	(-) 0.88	2.31
16.	60-Expired five pertaining to District plan schemes 4515-800- 0101 State plan schemes 8284 state Vidhan Sabha election are development schemes	18.90	19.37	0.47	(-) 0.07	0.54
17.	64-Special component plan for scheduled caste 2202-03-02 789- 109-0103 SCP for scheduled caste 2676 post metric scholarship	2.75	7.09	4.34	(-)0.16	4.50
18.	66-Welfare of backward classes 2225-03-277-0101 State plan schemes 3673 state scholarship	8.50	10.94	2.44	(-) 0.23	2.67
19.	67-Public works Building 4216-01- 106-0101 State plan schemes 2450 Administration of Justice	0.02	1.12	1.10	(-) 0.02	1.12

Appendix 2.10
(Referred to in Paragraph 2.3.6)

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	3.69	2.36	1.33	(-) 1.39	0.06
2.	01-General Administration 2052-090-4327 Secretariat	11.37	9.16	2.21	(-) 2.36	0.15
3.	03-Police 2055-109-121 Deployment of Central Police force	5.00	0.20	4.80	(-) 5.29	0.49
4.	04 Other expenditure pertaining to Home department 2235-60-200-9262 District Sainik Board.	1.09	0.80	0.29	(-) 0.30	0.01
5.	05-Jail 2056-101-938-Central and District Jails	21.07	19.11	1.96	(-) 2.96	1.00
6.	07-Expenditure pertaining to Commercial Tax Department 2040-101-1509-District Establishment.	11.80	10.10	1.70	(-) 2.26	0.56
7.	16-Fisheries 2405-101-162 District level staff for Inland Fisheries	4.70	4.46	0.24	(-) 0.45	0.21
8.	16-Fisheries 2405-101-101 State Plan schemes (Normal) 1451 Development of fisheries Reservoir	0.43	0.29	0.14	(-) 0.24	0.10
9.	21-Exp. pertaining to Housing environment Department 4216-02-191-101 SP schemes 6543 Rental House	4.00	2.25	1.75	(-) 1.76	0.01
10.	30-Panchayat & Rural Development Department 2501-06-101-701 Central Sponsored schemes 8701 Swarn jayant Rural Self employment schemes	8.25	5.47	2.78	(-) 3.06	0.28
11.	30-Panchayat & Rural Development Department 2505-01-702-701 CSP 5372 Entire employment schemes	43.75	38.69	5.06	(-) 8.04	2.98
12.	30-Panchayat & Rural Development 2515-101-2474 charging in connection with the panchayati Raj Industries	25.12	24.01	1.11	(-) 6.06	4.95

13.	31-Planning Economic Statistic Department 3451-101-3686 state planning Board	0.64	0.44	0.20	(-) 0.30	0.10
14.	41-Tribal Area sub plan 220-02-796-109-0102 TSP 1398 Hostels	10.54	6.72	3.82	(-) 7.11	3.29
15.	41-Tribal Area sub plan - 2202-02-796-110-102 TSP 672 Grant for education and other welfare activities to voluntary Institutions	6.17	4.68	1.49	(-) 2.09	0.60
16.	41-Tribal Area sub plan 2403-796-110-102 TSP 5582 Provision of cows	30.00	11.18	18.82	(-) 20.00	1.18
17.	41-Tribal Area sub plan 2230-03-796-101-102 TSP 5176 Establishment of mini ITI	3.03	0.84	2.19	(-) 2.23	0.04
18.	41-Tribal Area sub plan 4225-02-796-277-0702 Centrally sponsored schemes TSP 1400 Ashram and Hostel Building	24.29	14.30	9.99	(-) 12.14	2.15
19.	42-Public works relating to TSP Road & Bridge 5054 -03-796-101-0102 TSP 5418 Construction of rural road under NABARD Loan Assistances	70.00	60.33	9.67	(-) 13.37	3.7
20.	42-Public Works relating to TSP 5054094-796-800 NABARD Sponsored schemes (SCTSP) 6590 construction of rural road under NABARD Loan Assistances	21.42	13.90	7.52	(-) 8.88	1.36
21.	44-Higher Education 2202-03-103 798 Arts, Science and commerce collages	60.66	56.09	4.57	(-) 9.17	4.6
22.	45-Minor Irrigation works 2702-02-016-0102 State plan schemes 5478. Indira Khet Ganga Yojana in water shed Area	5.50	5.10	0.40	(-) 0.42	0.02
23.	47-Technical Education and man power Department 2230-03-003-717 Industrial training Institutes	13.54	12.30	1.24	(-) 2.36	1.12
24.	48-Grant for up gradation of Administration under 11th Finance Commissioned 2014-105-4848 Grant for up gradation of administration under 11the finance commission	0.83	0.27	0.56	(-) 0.58	0.02
25.	55-Expenditure pertaining to woman and child warfare 2235-02-001-9041 directorate of woman and child welfare	1.74	1.16	0.58	(-) 0.60	0.02
26.	55-Expenditure to W.R. 2235-02-102-801 Central Section schemes Normal 9044. Integrated child development service schemes	41.01	31.10	9.91	(-) 12.68	2.77
27.	55-Expenditure 2236-02-101-0101 State plan schemes 9050 minimum needs programme	75.77	72.56	3.21	(-) 6.03	2.82

	special nutrition schemes					
28.	56-Rural Industries 2851-107-3778 Implementation of sericulture Industry schemes	7.50	6.88	0.62	(-)0.71	0.09
29.	56-Expenditure on relief on account of Natural Calamities and Scarcity 2245-01-102-2661 Drinking Water Supply	10.00	1.41	8.59	(-) 10.00	1.41
30	60-Expenditure pertaining to District plan schemes 4515-800-101 State plan schemes 5398 Chhattisgarh Local Development Yojana	1.65	0.94	0.71	(-) 0.90	0.19
31	64-Special component plan of scheduled caste 2225-01-789-800-0703 Centrally sponsored schemes (SCP) 5191 Assistant/ Rehabilitation assistances under "Atrocity prevention" Act for SC/ST.	2.49	1.07	1.42	(-) 1.57	0.15
32	64-Special component plan scheduled caste. 2236-02-789-101 1003 Additional Central Aid (SCP for SC) 4851 PM Gramodaya Yojana.	1.10	1.10	--	(-) 1.10	1.10
33	67-Public works Building 4202-02-104-0101 state plan schemes 8071 construction of polytechnic Building	3.17	0.52	2.65	(-) 2.72	0.07
34	68-Public works relating to Tribal Area sub plan 4210-02-796-104-0102 TSP 5687 secured maternity central plan	2.0	0.07	1.93	(-) 1.95	0.02
35	68-Public works relating to Tribal Area sub plan 4225-02-796-277-0102 TSP 1400 Ashram and Hostels Building	16.00	9.98	6.02	(-) 7.18	1.16
36	78-Externally aided project pertaining to rural industries Department 2851-107-1203 externally aided projects (SCP) 8300 extension of Development of tusser programme	1.62	1.30	0.32	(-) 0.34	0.02
37	80-Financial Assistance three tier Panchayat Raj Industries 2235-60-102 Social Scrutiny and welfare	45.00	40.23	4.77	(-) 5.10	0.33
38	81-Financial Assistances to Urban Bodies 2217-05-800-1301 Recommendation of 12th Finance Commission 5704 grant to Urban Bodies under Recommendation of 12th Finance commission for Bank services	17.60	7.46	10.14	(-) 10.15	0.01

Appendix 2.11

(Referred to in Paragraph 2.3.6)

**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	Interest payment & Servicing of Debt 2049-60-701-4192 Govt. Employees group Insurance schemes	7.03	--	7.03	(+) 0.71	7.74
2	2049-60-701-4198 Govt. Employees group Insurance (Int. on saving)	23.38	--	23.38	(+) 2.87	26.25
3	2049-60-701-4209 Intersection Govt. Servant family benefit and schemes	5.74	--	5.74	(+) 1.34	7.08
4	03- Police 2055 -102-270 Criminal Investigations Department	9.79	8.65	1.14	(+)0.09	1.23
5	29 Administration of Justice and election 2014-102-573 High court	6.61	6.32	0.29	(+) 0.30	0.59
6	32 Public relation Department 2220-01-001-2320 Direction and Administration	7.70	7.30	0.40	(+) 0.37	0.77

Appendix 2.12
(Referred to in Paragraph 2.3.6)

**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	03 Police 2055-104-4492 Normal Expenditure	75.93	85.25	9.32	(+) 10.09	0.77
2	011 Exp pertaining to commerce & Industry Department 2852-80-800- 0101 State plan 3801-Interest subsidy to small industries	2.00	2.88	0.88	(+) 0.97	0.09
3	19 Public Health & family welfare 2210-03-103-101 state plan schemes 2777 primary Health Centers	0.35	0.60	0.25	(+) 4.40	4.15
4	19 Public Health & family welfare 2211-001-801 Central Section schemes 1508 District level staff	4.31	4.81	0.50	(+) 1.32	0.82
5	23 Water Resources department 4700-02-800-101 State plan schemes 2898 Dam and Appurtenant works	31.00	43.53	12.53	(+) 30.00	17.47
6	24 Public works Roads and Bridges 5053-02-102-0101 State plan schemes 4727 construction 7 extension of Ain strip	0.84	1.99	1.15	(+) 1.47	0.32
7	24 Public works 50540-04- 800-101 state plan schemes 2457 minimum needs programme	14.29	32.43	18.14	(+) 23.02	4.88
8	25 Exp pertaining to mineral resources Department 2853- 02-001-4643-Rural Establishment	2.47	2.60	0.13	(+) 0.90	0.77
9	40 Exp. pertaining to Ayacut Department 4705-209-0701 Centrally sponsor sachems 2823 construction of field channels	3.50	7.66	4.16	(+)6.19	2.03
10	41 Tribal Area sub plan 2202- 01796-101-102 TSP 5092 programme to meritorious students for Higher Education	2.50	5.25	2.75	(+) 2.91	0.16
11	41 Tribal Area sub plan 2403- 796-102-0102 TSP 5905 Cow Vansh Yojana	Token	6.83	6.83	(+) 20.00	13.17
12	45 Minor Irrigation works 2702-02-016-101 Stat Plan schemes 5707 Sbakambari	0.62	1.32	0.70	(+) 0.72	0.02

13	64 Special Component plan for scheduled castes 4210-02-789-104-0103 SCP for SC 5056-Cosntruction of Community Health Centres	0.58	2.07	1.49	(+) 1.52	0.03
14	64 Special component plan for scheduled castes 4202-01-780-202-0703 centrally sponsored schemes SCP 1400 Ashram and Hostel Building	2.85	3.99	1.14	(+) 2.00	0.86
15	67 Public works Building 4059-01-051-101 state plan scheme 5049 state legislature	0.30	1.86	1.56	(+) 1.78	0.22
16	67 Public works Building 4059-01-051-0101 state plan schemes 8040 construction of Jail Buildings	1.10	1.96	0.86	(+) 1.07	0.21
17	68 Public works relating to tribal Area sub plan Buildings 4225-02-796-277-102 TSP 5093 teachers Residential Home	8.00	10.75	2.75	(+) 5.86	3.11
18	82 Financial Assistance to three tier Panchayat Raj Institutions Under Tribal Area Sub Plan three tire Panchayat Raj Institutions under Tribal Are sub plan 2202-01-796-101-0102 TSP 5087 grant to Rajiv Gandhi primary Education mission	5.00	6.23	1.23	(+)1.52	0.29
19	82 Financial Assistance to 2202-01-796-101-0102 TSP 5724 Transport shortages of food products	Token	1.12	1.12	(+)1.68	0.56

Appendix 2.13
(Referred to in Paragraph 2.3.7)
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	24.08	--	24.08 (100)
2.	06 Expenditure pertaining to Finance Department	309.72	2.65	307.07 (99)
3	08 Land Revenue & District Administration	32.69	24.22	8.47 (25.9)
4	10 Forest	16.27	10.94	5.33 (32.8)
5	12 Exp. Pertaining to Energy Department	16.12	8.05	8.07 (50.1)
6	13 Agriculture	18.66	--	18.66 (100)
7	14 Expenditure pertaining to Animal Husbandry Department	15.12	--	15.12 (100)
8	17 Co-Operation	10.38	--	10.38 (100)
9	19 Public Health and Family Welfare	46.77	--	46.77 (100)
10	20 Public Health Engineering	26.55	--	26.55 (100)
11	27 School Education	82.51	--	82.51 (100)
12	29 Administration of Justice and Elections	9.96	--	9.96 (100)
13	33 Tribal Welfare	61.68	30.93	30.75 (49.8)
14	38 GIA received from the Recommendation of 12th Finance Commission	15.20	6.59	8.61 (56.6)
15	39 Exp. Pertaining to Food Civil supplies and Consumer protection Department	42.09	--	42.09 (100)
16	41 Tribal Area sub plan	193.15	98.58	94.57 (48.9)
17	47 Technical education and man power planning Department	11.68	5.10	6.58 (56.3)
18	64 Special Component Plan for scheduled caste	49.24	24.15	25.09 (50.9)
19	79 Expenditure pertaining to Medical education department	19.93	-	19.93 (100)
20	80 Financial Assistances to three tier Panchayati raj Institution	40.86	12.25	28.61(70)

21.	82	Financial Assistance to three tier Panchayat raj Institution under TSP	28.51	10.60	17.91 (62.82)
		Total (A)	1071.17	234.06	837.11
(B)		REVENUE CHARGED			
22.		Interest Payment and servicing of debt	208.00	111.74	96.26 (46.3)
		Total (B)	208.00	111.74	96.26
(C)		CAPITAL VOTED			
23	06	Exp. Pertaining to Finance Department	9.17	1.11	8.06 (87.9)
24	10	Forest	7.81	0.04	7.77 (99.4)
25	17	Co-operation	54.93	--	54.93 (100)
26	20	Public Health Engineering	7.08	--	7.08 (100)
27.	23	Water Recourses Department	61.26	5.40	55.86 (91.2)
28.	24	Public works Roads and Bridge	17.67	--	17.67 (100)
29.	40	Expenditure pertaining to Ayacut Department	9.79	0.81	8.98 (91.7)
30.	41	Tribal Area Sub plan	86.35	26.95	59.40 (68.8)
31.	45	Minor Irrigation work	31.51	--	31.51 (100)
32.	57	Externally aided project pertaining to WR Department	17.92	--	17.92 (100)
33.	64	Special component plan for scheduled castes	47.32	25.69	21.63 (45.7)
34.	67	Public works Building	69.48	42.35	27.13 (39.6)
35.	68	Public works relating to TSP Building	12.63	5.40	7.23 (57.2)
36.	75	NABARD Aided project pertaining to WRD	38.57	--	38.57 (100)
37.	79	Exp pertaining to medical education department	8.98	--	8.98 (100)
		Total (C)	480.47	107.75	372.72
		GRAND TOTAL (A+B+C)	1759.64	453.55	1306.09

Appendix 2.14
(Referred to in Paragraph 2.3.7)

SURRENDER OF FUNDS
Total amount of sanction of surrenders issued on 31 March 2006

(In thousand)

Sl. No.	Grant No.	Nature of Account	Upto 28.2.2006	1.3.2005 to 30.3.2006	On 31 March 2006	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Interest payment & services Department	Rev(c)	--	--	1,11,74,39	1,11,74,39
2.	Public Debt	Cap (C)	--	--	37,529,78	37,52,978
3.	01	Rev(v)	--	--	7,84,26	7,84,26
		Rev(c)	--	--	2,12,18	2,12,18
4.	02	Rev(V)	--	--	2,896	2,896
5.	05	Rev(v)	--	--	18,01,26	18,01,26
		Rev(c)	--	--	11	11
6.	06	Rev(v)	--	--	2,64,94	2,64,94
		Rev(c)	--	--	26	26
		Cap(v)	--	--	1,11,46	1,11,46
7.	07	Rev(v)	--	--	15,94,00	15,94,00
		Rev(c)	--	--	4,43	4,43
		Cap(v)	--	--	2,02,76	2,02,76
8.	08	Rev(v)	--	--	24,21,72	24,21,72
		Cap(v)	--	--	2,92,05	2,92,05
9.	09	Rev(v)	--	--	2,09,22	2,09,22
		Rev(c)	--	--	10	10
		Cap(v)	--	--	1,08,04	1,08,04
10.	10	Rev(v)	--	--	10,94,05	10,94,05
		Cap(v)	--	--	3,50	350
11.	11	Rev(v)	--	--	4,13,49	4,13,49
		Rev(c)	--	--	25	25
		Cap(v)	--	--	6,98,56	6,98,56
		Cap(c)	--	--	15,00	15,00
12.	12	Rev(v)	--	--	8,04,58	8,04,58
		Cap(v)	--	--	1,21,00	1,21,00
13.	15	Rev(v)	--	--	4,48,67	4,48,67
		Cap(v)	--	--	4,10	4,10
14.	16	Rev(v)	--	--	7170	7170
		Rev(c)	--	--	110	110
15.	21	Rev(v)	--	--	18,25,41	18,25,41

		Cap(v)	--	--	6,50,19	6,50,19
16.	22	Rev(v)	--	--	24,75	24,75
17.	23	Cap(v)	--	--	5,40,00	5,40,00
18.	24	Cap(c)	--	--	2,80	2,80
19.	26	Rev(V)	--	--	93,85	93,85
20.	28	Rev(V)	--	--	510	510
21.	30	Rev(V)	--	--	35,27,12	35,27,12
		Rev (C)	--	--	3	3
22.	33	Rev(V)	--	--	30,93,34	30,93,34
		Rev(c)		--	26	26
23.	34	Rev(v)	--	--	4,05,41	4,05,41
		Rev(c)	--	--	40	40
24.	35	Rev (v)	--	--	32,03	32,03
		Rev (c)			60	60
		Cap (v)			2,82	2,82
25.	36	Rev(v)			3,28,31	3,28,31
		Rev(c)	--	--	10	10
26.	38	Rev(v)	--	--	6,59,00	6,59,00
27.	40	Rev(v)	--	--	53,27	53,27
		Cap(v)			81,00	81,00
28.	41	Rev(v)			98,57,81	98,57,81
		Cap(v)			26,95,41	26,95,41
29.	42	Cap(v)	--	---	44,91,72	44,91,72
30.	43	Rev(v)	--	--	1,08,10	108,10
		Rev(c)	--	--	10	10
31.	44	Rev(v)	--	--	14,68,53	14,68,53
32.	46	Rev(v)	--	--	7,00	700
33.	47	Rev(v)	--	--	5,09,68	5,09,68
		Rev(c)	--	--	10	10
		Cap(c)	--	--	16,32	16,32
34.	48	Rev (v)	--	--	12,64,00	12,64,00
		Cap (v)			13,73,80	13,73,80
35.	49	Rev(v)	--	--	1,55,99	1,55,99
36.	53	Cap (v)	--	--	1000	1000
37.	55	Rev(v)	4,29,38	--	31,70,96	36,00,34
		Cap (v)	--	--	8,75	8,75
38.	56	Rev(v)	--	--	4,27,69	4,27,69
		Rev(c)	--	---	10	10
		Cap(v)	--	--	6,74	6,74
39.	58	Rev(v)	--	---	1,14,89,43	1,14,89,43
		Rev(c)	--	--	20,00	20,00
		Cap(v)	--	--	1,55,00	1,55,00
40.	59	Rev(v)	--	3,80,000		38,00,00
41.	60	Cap(v)	--	--	97,50	97,50
42.	64	Rev(v)	1,23,842	525	11,71,39	24,15,06
		Cap(v)	--	--	25,69,18	25,69,18
43.	65	Rev(v)			51,13	51,13
		Rev(c)			10	10
		Cap(v)	--		2,00,00	2,00,00

44.	66	Rev(v)	--	--	2,13,88	2,13,88
		Cap(v)	--	--	72,08	72,08
45.	67	Rev(c)			15,50,00	15,50,00
		Rev(c)	--	--	1,90	1,90
		Cap(v)	--	--	42,34,61	42,34,61
46.	68	Cap(v)	5,4,000	--	--	5,40,00
47.	69	Rev(c)	--	--	12,07,21	12,07,21
		Cap(v)	--	--	3,36,00	3,36,00
48.	76	Cap(v)	66,50,00	--	--	66,50,00
49.	78	Rev(c)	--	--	35,16	35,16
		Cap(v)	--	--	13,07	13,07
50.	80	Rev(v)	--	--	12,24,85	12,24,85
		Cap(v)	--	--	9,03	9,03
51.	81	Rev(v)	---	--	12,15,90	12,15,90
52.	82	Rev(v)	--	--	10,59,96	10,59,96
		Cap(v)	--	--	2,14	2,14
		TOTAL	88,57,80	38,05,25	12,42,44,03	13,69,07,08

Appendix 2.15

(Referred to in Paragraph 2.3.8)

**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	17.83	18.01
2	34 Social Welfare	3.81	4.05
3	43 Sports and Youth Welfare	0.90	1.08
4	55 Expenditure pertaining to woman and child welfare	34.08	36.00
5	56 Rural Industries	4.01	4.28
6	58 Expenditure on relief on account of natural	87.50	114.89
7	66 Welfare of Backward classes	1.71	2.14
8	67 Public works Building	12.43	15.50
9	69 Urban Administration and development department Urban	11.95	12.07
	Total 'A'	174.22	208.02
(B) Revenue Charged			
10.	01 General Administration	2.06	2.12
	Total 'B'	2.06	2.12
(C) Capital Voted			
11.	60 Expenditure pertaining to District plan Schemes	0.24	0.98
	Total 'C'	0.24	0.98
(D) Capital Charged			
12.	Public Debt	373.76	375.30
	Total 'D'	373.76	375.30
	Grand Total (A+B+C+D)	550.28	586.42

Appendix 2.16*(Referred to in Paragraph 2.5)***DEFECTIVE SANCTIONS OF RE-APPROPRIATIONS/SURRENDERS***(In Rupees)*

Sl. No.	No. of sanctions	Grant No.	Amount	Particulars of Irregularities
1.	3	13,23,39,41, 45, 57,64, 75,80	1,93,68,92,282	Sanctions issued in 2006-07
2.	7	27, 47, 79	63,39,800	Figures in col (6) and (13) is different. It should be the same
3.	1	10	5,94,50,000	Incomplete details
4.	1	41, 64	43,57,000	Non availability of details.
5.	1	05	5,71,434,	Figure in col (13) is different
6.	3	03,29,64	1,37,90,000	UO No. not available in letter.
7.	14	6,7,12,14,29,41,47,64,6 7,80,82	44,72,07,455	Sanctions received after cut off date.
	TOTAL (30)		2,46,86,07,971	

Appendix 2.17
(Referred to in paragraph 2.6.)
RUSH OF EXPENDITURE 2005-06

(Rupees in crore)

Sl. No.	Description of Grant	Total Provision 2005-06	Total expenditure 2005-06	Expenditure during March 2006	Percentage of expenditure in March to total expenditure
1.	11-Expenditure pertaining to Commerce and Industry Department	91.65	80.19	41.97	52.34
2.	12-Expenditure pertaining to Energy Department	416.26	396.80	287.33	72.41
3.	21-Exp. pertaining to Housing & Environment Department	63.40	34.58	21.94	63.45
4	25- Exp. pertaining to Mineral Resources Department	31.69	29.53	11.89	40.26
5.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	412.41	370.76	134.88	36.38
6.	43-Sports and Youth Welfare	15.22	14.33	11.95	83.39
7	46-Science and Technology	3.71	3.64	2.99	82.14
8.	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	0.70	0.60	0.60	100
9.	54-Exp. pertaining to Agricultural Research and Education.	16.73	15.43	7.45	48.28
10.	83-Financial Assistance to Urban Bodies under Tribal Area sub plan.	2.00	2.00	1.37	68.5
	Total	1053.77	947.86	522.37	

Appendix-2.18
(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. 17-Co-operation					
1.	2425	107-0910-5628-Grant for farmers loan interest	13.00	9.68	-3.32
2.	2408	02-109-5054-Construction of godown (Marketing Federations)	2.05	0.86	-1.19
Total Schemes-2	Total		15.05	10.54	-4.51
Grant No. 67-Plan -Public Works Buildings					
3.	4059	01-051-0701-2450-Administration of Justice	8.25	5.85	-2.40
4.	4059	01-051-0101-3342-Chhattisgarh Bhawan New Delhi	6.19	2.70	-3.49
5.	4059	01-051-0101-2407-Election	2.01	0.12	-1.89
6.	4202	01-202-0101-3490-Construction of secondary school building	14.21	9.17	-5.04
7.	4210	02-103-0101-4143-Construction of P.H.C under Basic Minimum Services	5.49	3.99	-1.50
8.	4216	01-106-0701-5640-Administration of Justice	4.45	1.87	-2.58
9.	2059	60-053-3645-Maintenance of Government Higher Secondary Schools/College Buildings	5.37	2.84	-2.53
10.	2059	01-051-6220-PWD Minor works related to other departments	5.04	3.70	-1.34
Total Schemes-8	Total		51.01	30.24	-20.77
Total Schemes-10	Grand Total		66.06	40.78	-25.28

Appendix-2.19
(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 - 17 Co-operation					
1	4425	107-0101-955-Investment in share capital of Co-operative Central Banks	3.00	-	-3.00
2	4425	107-0101-2759-Investment in share capital of district Co-operative and Development Banks	3.00	-	-3.00
3	4425	107-0101-2754-Investment in share capital of primary agriculture credit societies/farmers service/large sized and multipurpose Co-operative societies.	2.00	-	-2.00
4	4425	107-0101-5656-Capital of State Co-operative Agriculture and Villages Development Banks.	2.00	-	-2.00
5	4425	107-0910-5422-Unified co-operative Development Project District Raigarh	2.12	-	-2.12
6.	4425	107-0910-5666-Integethered Co-operative Development Project	2.05	-	-2.05
7.	4425	108-0910-631-Distribution of consumers materials	0.10	-	-0.10
8.	4425	108-0910-5055-Co-operative Sugar Mills	2.35	-	-2.35
9.	4425	107-0910-4983-Margin money assistance of farmers Co-operative societies.	0.10	-	-0.10
10.	6425	107-0101-5567-Loans to district Co-operative Bank Raigarh	10.00	-	-10.00
11.	6425	107-0101-6568-Loan to State Co-operative Bank for strengthening of Agriculture Credits	5.00	-	-5.00
12.	6425	107-0910-5666-Integethered Co-operative development Project	1.29	-	-1.29
13.	6425	108-0910-630-Distribution of Consumer materials	0.02	-	-0.02
Total Schemes-13			33.03		-33.03
Grant No.57 - Externally aided projects pertaining to water resources department					
14.	4701	80-800-1201-5678-Chhattisgarh Irrigation Development Project	0.59	-	-0.59
15.	4702	101-1201-5678-Chhattisgarh Irrigation Development Project	0.50	-	-0.50
Total Schemes- 2			1.09	-	-1.09

Grant No- 67-Non Plan-Public Works Buildings					
16.	2059	80-001-0101-052-3412-Purchase of Heavy Machines	0.22	-	-0.22
17-	4059	80-001-0101-052-3412-Purchase of Heavy Machines	0.50	-	-0.50
Total Schemes-2		Total	0.72	-	-0.72
Grant No. 69 Urban Administration & Development Department - Urban Welfare					
18	2217	80-800-1001-Additional Central Aid (General) 5874-Development of Slum Area	1.44	-	-1.44
19.	2217	80-800-1001-Additional Central Aid (General) 5676-Urban Reform Intensive Fund	2.92	-	-2.92
20.	2217	80-800-0701-Centrally sponsored Schemes Normal 5677-Conversion of dry shouchalaya in Jal Bahit shouchalaya	1.80	-	-1.80
21.	2217	80-800-0701-Centrally sponsored schemes Normal 6741-National Urban renewal mission	5.00	-	-5.00
22.	6217	04-800-1001-Additional Central Aid General 5874-Development of slum areas	3.36	-	-3.36
Total Schemes - 5		Total	14.52	-	-14.52
Total Schemes - 22		Grand Total	49.36	-	-49.36

Appendix-3.1

(Referred to in paragraph 3.1.6)

STATEMENT SHOWING THE TEST CHECKED DISTRICTS, BRCS AND SCHOOLS

Sl. No.	District	Block	Name of School
1	Bilaspur	Masturi	PS Bhat Chora
2			PS Charapar Pandhi
3			UPS Deogaon
4			UPS Kewatadih (Tanger)
5			UPS + HS Masturi
6			UPS + HS Sipat
7		Patharia	PS Amlikapa
8			PS bhatali
9			UPS Dhardehi (Sargaon)
10			UPS Launda
11			UPS + HS Amora
12			UPS + HS Sildaha
13		Bilha	PS Barpali
14			PS Matiyari
15			UPS Selar
16			UPS Udan Tal
17			UPS + HS Bemangoi
18			UPS + HS Chakarbhata Camp.
19	Durg	Bemetra	PS boys chirha
20			PS Katalbod
21			UPS Hemabandh
22			UPS Khandsara
23			UPS + HS Baijalpur
24			UPS + HS Chandnu
25		Dondi Lohara	EGS Shastri Nagar Kasahi
26			PS girls Dudhali
27			PS Bhimatola
28			UPS Dudhali
29			UPS Kishna
30			UPS +HS Acholi
31			UPS +HS Badgaon
32		Patan	PS borenda
33			PS Jhadmokhali
34			UPS Pahanda
35			UPS bijli Nagar bhilai-3
36			UPS + HS Patan
37			UPS + HS Charonda
38	Janjgir-Champa	Bamnidihi	P.S. Borsi
39			P.S. Darri Banjar
40			M.S. Amruwa
41			M.S. Jharna
42			UPS + HS Kanya Saragaon
43			UPS + HS DDS Birra

<i>Sl. No.</i>	<i>District</i>	<i>Block</i>	<i>Name of School</i>
44		Nawagarh	P.S. Dirri para Khoksha
45			P.S. Kanai Bhata
46			MS BTI Janjgir
47			MS Godhana
48			UPS + HS Salkhan
49			UPS + HS Kanya Nawagarh
50		Shakti	P.S. Pahari Pada, Dhanpur
51			P.S. Khunta Dahra
52			MS Sakrelikala
53			MS Kanya Shakti
54			UPS + HS Masnia Kala
55			UPS + HS Lavsara
56	Raipur	Arang	PS Bhalera
57			PS Bahnakadi
58			UPS Chakwe
59			UPS Nawagaon
60			UPS + HS Arang
61			UPS + HS Mandir Hasaud
62		Deobhog	PS Falsapara
63			PS Khutgaon
64			UPS Bandigaon
65			UPS Supebeda
66			UPS + HS Deobhog
67			UPS + HS Jhakarpara
68		Mainpur	EGS Kanwar Aama
69			PS Chindola
70			PS Gurjibhata
71			UPS Gopalpur
72			UPS Jangada
73			UPS + HS Amlipadar
74	Surguja	Ambikapur	PS Nawabandh
75			PS Khairbar No.1
76			MS Rampur Khurd
77			MS Ambikapur
78			UPS + HS Kanya Manipur
79			UPS + HS Gandhinagar
80		Mainpat	PS Ashram Shala Maltipur
81			PS Katharapara
82			MS Udankela
83			MS Jamkani
84			UPS + HS Narmadapur
85		Udaypur	PS Manpur
86			PS Dev Tikra
87			MS Namna
88			MS Jajga
89			UPS +HS Udaipur (Boys)

Appendix 3.2

(Referred to in paragraph 3.1.7)

STATEMENT SHOWING DETAILS OF EXPENDITURE REPORTED BY SPO

(Rupees in crore)

Sl. No.	Name of intervention	Expenditure			
		2002-03	2003-04	2004-05	Total
1.	Teachers' salary	0.11	7.37	35.53	43.01
2.	Civil works	5.66	27.41	135.16	168.23
3.	Interventions for out of school children	--	--	1.82	1.82
4.	Free Text Books	--	--	19.66	19.66
5.	Innovative Activities	0.80	1.62	4.04	6.46
6.	Interventions for Disabled Children	0.05	0.35	2.05	2.45
7.	Maintenance grant	0.29	8.67	13.69	22.65
8.	Research, Evaluation, Supervision and Monitoring	--	1.04	2.97	4.01
9.	School contingency (School grant and Teacher's grant)	6.96	6.70	11.37	25.03
10.	Teaching Learning Equipment	5.84	6.36	22.88	35.08
11.	Teachers' Training	--	2.57	11.04	13.61
12.	Other Minor components including management cost	4.43	6.50	13.70	24.63
	Total	24.14	68.59	273.91	366.64

Appendix 3.3
(Referred to in paragraph 3.1.9.12)

**STATEMENT SHOWING THE MANAGEMENT STRUCTURE AT STATE, DISTRICT,
BLOCK AND CLUSTER LEVELS 2004-05**

A. State Project Office

Sl. No.	Name of the post	Posts sanctioned	Posts filled	Posts vacant
1.	Mission Director	1	1	-
2.	Add. Mission Director	1	1	-
3.	Joint Director	1.	1.	-
4.	Manager Finance	1.	1	-
5.	Assistant Director	4.	1	3
6.	Assistant Programme Coordinator	8	2	6
7.	Programmer	3	1	2
8.	Data Entry Operator	4	-	4
9.	Executive Engineer	1	-	1
10.	Assistant Engineer	2	-	2
11.	Assistant Account Officer	1	-	1
12.	Accountant	1	1	-
13.	Cashier	1	-	1
14.	Clerks	7	1	6
15.	Steno	5	-	5
16.	Peon	10	-	10
17.	Driver	5	-	5
		56	10	46

B. District Project Office

Sl. No.	Name of the post	Posts sanctioned	Posts filled	Posts vacant
1.	District Project Coordinator	16	6	10
2.	Assist. Project Coordinator (finance)	16	4	12
3.	Assist. Project Coordinator	16	-	16
4.	Equity Coordinator	16	4	12
5.	Programmer	16	7	9
6.	APC (Monitoring and Supervision)	16	-	16
7.	APC (Research evaluation and Training)	16	-	16
8.	Assist. Engineer	32	2	30
9.	Data Entry Operator	48	17	31
10.	Accountant	16	8	8
11.	Clerks	48	20	28
12.	Peon	32	16	16
13.	Driver	16	7	9
		304	91	213

C. Block Resource Center (BRC) level

Sl. No.	Name of the post	Posts sanctioned	Posts filled	Posts vacant
1.	Block resource Center Coordinator (BRCC)	146	130	16
2.	Supportive teacher	438	36	402
3.	Accountant	146	72	74
4.	Peon	146	78	68
		876	316	560

D. Cluster Resource Center (CRC) Level

Sl. No.	Name of the post	Posts sanctioned	Posts filled	Posts vacant
1.	Cluster Academic Coordinator	2172	1892	280
		2172	1892	280

Appendix 3.4

(Referred to in paragraph 3.4.7.9)

**DETAILS OF BUDGET ALLOCATION, EXPENDITURE
AND TRAINING OF REVENUE PERSONNEL**

District	Allocation (Rupees in lakh)	Actual expenditure (Rupee in lakh)	Rate per trainee (in Rupees)	No. of revenue personnel trained
Bastar	1.32	1.32	Rs.700	208
Bilaspur	2.97	2.06	Rs.750	274
Dhantari	0.99	0.24	Rs.150	159
Durg	3.63	3.58	Rs.1000	385
Raipur	4.29	4.29	Rs.1000	463
Surguja	2.97	2.54	Rs.598	425
TOTAL	16.17	14.03	--	1914

Appendix 3.5
(Referred to in paragraph 3.5.4.6)
STATEMENT SHOWING THE DETAILS OF POPULATION OF WILDLIFE

Name of PAs	Number of animals as per census of		Percentage decline
Name of Animal	2001	2005	
TEST CHECKED PAs			
GGD NP			
Tiger	6 (2002)	4	33
TOMAR PINGLA SAN			
Tiger	3	Nil	100
Panther	18	13	28
Spotted deer	401	67	83
Sambhar	43	30	30
Barking deer	605	189	69
BARNAWAPARA SAN			
Tiger	12	8	33
OTHER PAs			
KANGER VALEY NP			
Tiger	9	4	56
Panther	25	19	24
BADALKHOL SAN			
Tiger	1	Nil	100
Panther	13	10	23
UDANTI SAN			
Tiger	26	15	42
Panther	109	45	59
Spotted deer	5352	716	87
Barking deer	590	450	24
Bison	564	40	93
Sambhar	541	256	53
Wild Buffalo	72	61	15
SEMARSOT SAN			
Panther	18 (2002)	14	22
BHORAMDEO SAN			
Wild Buffalo	8 (2002)	Nil	100

Appendix 4.1
(Referred in paragraph 4.2.1)

STATEMENT SHOWING THE DETAILS REGARDING NON-RECOVERY OF MOBILISATION & MACHINERY ADVANCE FROM CONTRACTORS RESULTING LOSS TO GOVERNMENT

(Rupees in lakh)

Sl. No.	Name of unit/ Agreement No.	Mobilisation advance					Plant & machinery advance					Total amount due for recovery
		Paid	Recovered Amount	Balance	Interest	Amount due for recovery	Paid	Recovered Amount	Balance	Interest	Amount due for recovery	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1.	01/2001-02 PIU, PMGSY Kanker	16.10	13.10	3.00	2.45	5.45	17.83	12.82	5.01	3.61	8.62	14.07
2	03/2001-02 PIU, Kanker	26.82	10.93	15.89	7.59	23.48	19.80	8.14	11.66	5.50	17.16	40.64
3	151/ 2000-01 PIU Dhamtari	5.70	0.58	5.12	2.87	7.99	56.30	40.42	15.88	14.25	30.13	38.12
4	190/2001-02 PIU Dhamtari	28.66	17.72	10.94	5.94	16.88	--	--	--	--	--	16.88
Total		77.28	42.33	34.95	18.85	53.80	93.93	61.38	32.55	23.36	55.91	109.71
												<i>say Rs.1.10 crore</i>

- (i) Total advances amount (Col 3+8)=171.21 lakh
(ii) Total recovered amount (Col 4+9)=103.71 lakh
(iii) Balance (Col 5+10)=67.50 lakh
(iv) Interest amount (Col 6+11)=42.21 lakh
(v) Total amount due for recovery (iii)+(iv)=Rs.109.71 lakh Or say Rs.1.10 crore

Appendix 4.2
(Referred in paragraph 4.2.1)

STATEMENT SHOWING AMOUNT TO BE RECOVERED FROM THE CONTRACTOR

Name of Advance	Amount kept in the Division (Rupees in lakh)			Amount due to be recovered (Principal +Interest) (Rupees in lakh)			
	Kanker Unit	Dhamtari Unit	Total	Kanker Unit	Dhamtari Unit	Total	
1.	2.	3.	4.	5.	6.	7.	8.
Performance Security	21.74	13.82	35.56	--			100.10
Security Deposit	24.17	40.37	64.54	--			
Mobilisation Advance				28.93	24.87	53.80	109.71
Machinery Advance				25.78	30.13	55.91	
Misc. Penalty for delay				44.22	--	44.22	118.95
Excess payment				--	47.49	47.49	
Debitable amount extra cost				--	20.12	20.12	
Royalty				7.12		7.12	
Total	45.91	54.19	100.10	106.05	122.61	228.66	

*Amount due to be recovered Rs.228.66 lakh (-) amount kept in the division Rs.100.10= Rs.128.56 lakh
Say Rs.1.29 crore*

Appendix 4.3
(Referred in paragraph 4.2.3)

DETAILS OF RATES OF VARIOUS ITEMS AS PER SOR ISSUED BY PWD AND PMGSY

Sl. No.	Name of item	Rate as per SOR of PWD (enforced from 1 November 2002 with amendments upto 17.2.2003)	Rate as per SOR of PMGSY (Enforced from 16.4.2003)
		<i>(In Rupees)</i>	
1.	Plain Cement Concrete M20	1972/-	1972/-
2.	Plain Cement Concrete M25	2067/-	2067/-
3.	Plain Cement Concrete M30	2133/-	2133/-
4.	Plain Cement Concrete M35	Not available	2880/-
5.	Reinforced Cement Concrete M20	Not available	2094/-
6.	Reinforced Cement Concrete M25	2183/-	2183/-
7.	Plain Cement Concrete M15	1796/-	Not available
8.	Reinforced Cement Concrete M35	3092/-	Not available
9.	Reinforced Cement Concrete M40	3122/-	Not available

Appendix 4.4
(Referred in paragraph 4.2.4)

STATEMENT SHOWING DETAILS OF CONSUMPTION OF BITUMEN

Sl. No.	Agreement No.	Voucher No./Date	Name of items	Required bitumen content according to specification (in per cent/Kg)	Actual consumption of bitumen content (in per cent/Kg)	Difference of bitumen content (in per cent/Kg)	Quantity executed	Quantity of bitumen short consumed (in Metric Tonne)
1.	03/2003-04	37/ 12.5.2005	BM	3.40/68 kg (per cum)	3.12/62.4 kg	0.28/5.6 kg	2549.516 M ³	14.27 ¹
			BUSG	2.00/30 kg (per 10 sqm)	1.40/21 kg (per 10 sqm)	0.60/9 kg	24044.90 M ²	21.64 ²
			MSS	4.75/19Kg(per 10 sqm)	3.4/13.6 kg	1.35/5.4 kg	40954.43 M ²	22.11 ³
Total (A)								58.02 MT
Amount paid in excess: 58.02 MT @ 16082 plus tender percentage (12.50) = Rs.10, 66,374/-								
2.	04/2003-04	79/ 22.3.2005	BM	3.40/68 kg(per cum)	3.23/64.6 kg	0.17/3.4 kg	2150.41 M ³	7.31 ⁴
			BUSG	2.00/30 kg	1.53/22.95 kg	0.47/7.05 kg	19214.08 M ²	13.54 ⁵
			MSS	4.75/19 kg	3.17/12.68 kg	1.58/ 6.32 kg	37504.63 M ²	23.70 ⁶
Total (B)								44.55 MT
Grand Total								102.57 MT
Amount paid in excess : 44.55 MT @ 16082 plus tender percentage (12.45) = Rs.8,04,747/-								

Total quantity of bitumen short consumed: 102.57 MT

Total amount paid in excess: Rs.18, 71,121/- (Say Rs.18.71 lakh)

Note:- 2 gm/cubic centimeter

1 Cubic mt. = 2000Kg

1 2549.516X2X0.28 % = 14.27 MT
2 24044.90X0.075X2X 0.60%= 21.64 MT
3 40954.43 X 0.02 X 2X1.35% = 22.11 MT
4 2150.41X2X0.17 % = 7.31 MT
5 19214.08X.075X2X 0.47 % = 13.54 MT
6 37504.63 X 0.02X2X1.58 % = 23.70 MT

Appendix 4.5
(Referred in paragraph 4.4.1)
DETAILS OF EQUIPMENT LYING IDLE AT C.S. BAIKUNTHPUR

<i>Sl. No.</i>	<i>Name of the Machine/ equipment</i>	<i>Date of Receipt</i>	<i>Quantity</i>	<i>Rate (in rupees)</i>	<i>Value (in rupees)</i>
1	Arthoscope	6.6.03	01 Nos.	1808888	18,08,888=00
2	Hospital bed Iron	10/03,11/03,2/04	92 Nos.	2393	220156=00
3	Instrument trolley	24.10.03	14 Nos.	2665	37310=00
4	Dressing trolley	-do-	03 Nos.	3335	10005=00
5	Bed Side locker	01/04,02/04	178 Nos.	1933	344074=00
6	Boyles apparatus	18.8.03	02 Nos.	94207	188414=00
7	Pulse oxymeter	18.8.03	02 Nos.	85627	171254=00
8	Cordio tocograph	21.6.03	01 Nos.	203876	203876=00
9	Flutak vapouriser	18.8.03	01 Nos.	98889	98889=00
10	keors mattresses	22.10.03	77 Nos.	1150	88550=00
11	Suction machine	24.10.03	05 Nos.	8355	41775=00
Total					3213191=00
Say					32.13 lakh

Appendix 4.6

(Referred to in paragraph 4.5.1)

STATEMENT SHOWING EXTRA EXPENDITURE ON IEC

Hoardings (10' X 20' size)

Name of Sub-sub-society	Name of Firm	Month of Work Order	Number of hoarding	Rate per month Rs.	Duration in month	Amount paid (Rs. in lakh)	Rate of Samvad per month Rs.	Cost of work if work done through SAMVAD (Rs. in lakh)	Difference Rs. 10(5-8)	Extra Cost Rs. in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Malaria Control Sub-society	Shanti Vijay Advertisers	12/2002	114	2500	5	14.25	1644	9.37	856	4.88
		2/2003	118	2500	3	8.85	1644	5.82	856	3.03
	Reliable Associates	9/2003, 10/2003 & 12/2003	224	2900	6	38.98	1644	22.10	1256	16.88
RCH sub-society	Falguni Medical & Surgical	12/2004	100	2900	6	17.40	1644	9.86	1256	7.54
AIDS control sub-society	Yash publicity	3/2003	148	2500	5	18.50	1644	12.17	856	6.33
	Ashoka Advertisers	2004-05	77	2600	6	12.01	1644	7.59	956	4.42
TB Control Society	AS advertisers	3/05	70	13863 (1 year)		9.70	12812 (1 year)	8.96	1051	0.74
DANIDA	BS Advertisers	1/05	128	2600	3	9.98	1644	6.31	956	3.67
TOTAL			979			129.67		82.18		47.49

Appendix 4.7

WALL PAINTING WORK

(Referred to in paragraph 4.5.1)

Name of sub-sub-society	Name of Firm	Date of work order	Quantity in sq. feet	Rate per sq. feet Rs.	Amount paid (Rs. in lakh)	Rate of SAMVAD per sq. feet (in Rs.)	SAMVAD cost	Difference Rs. (5-8)	Extra cost (Rs. in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
RCH	M/S Shyam Painter	2.2.05	105840	9.90	10.48	4.94	5.23	4.96	5.25
	M/S Bhushan Painter	23.12.04	15505	9.90	1.53	4.94	0.77	4.96	0.76
MALARIA	M/s Help Advertisers	5.12.02	356720	7.50	26.75	4.94	17.62	2.36	9.13
	M/S Shyam Painter	30.09.03	150500	9.25	13.92	4.94	7.43	4.31	6.49
	M/S Shyam Painter	2&3.12.04	145600	9.90	14.41	4.94	7.19	4.96	7.22
AIDS	M/s Print-in-Print	30.10.04	16500	25.00	4.13	4.94	0.81	20.06	3.32
DANIDA	M/S Modern Graphics	14.01.05	82191	18.25	15.00	4.94	4.06	13.31	10.94
	M/S B.S. Advertisers	29.01.05	84033	17.85	15.00	4.94	4.15	12.91	10.85
Total			956889		101.22		47.26		53.96

Appendix 4.8
(Referred to in paragraph 4.5.1)

II. POSTER (23"X18" SIZE) PRINTING WORK

Name of sub-sub-society	Name of Firm	Date of work order	Quantity	Rate Rs.	Amount paid (Rs. in lakh)	Rate of SAMVAD Rs.	Cost of work if done through SAMVAD (Rs. in lakh)	Difference Rs.	Extra cost (Rs. in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	9. (5-8)	10.
RCH	M/S Bharat Printers	23.12.04	330000	4.50	14.85	2.23	7.36	2.27	7.49
MALARIA	M/S Deepak Printers	4.12.02	150000	3.45	5.18	2.23	3.35	1.22	1.83
	M/S Reliable Associates	11&12/02	960000	3.45	33.12	2.23	21.41	1.22	11.71
	M/S Deepak Printers	2/03	320000	3.45	11.04	2.23	7.14	1.22	3.90
		19.9.03	100000	3.60	3.60	2.23	2.23	1.37	1.37
		19.11.04	100000	4.50	4.50	2.23	2.23	2.27	2.27
		2.12.04	320000	4.50	14.40	2.23	7.14	2.19	7.26
		2.12.04	320000	4.50	14.40	2.23	7.14	2.19	7.26
M/S Ashoka Advertisers	04-05	200000	6.20	12.40	2.23	4.46	3.85	7.94	
Total			2800000		113.49		62.46		51.03

Appendix 4.9
(Referred to in paragraph 4.5.1)

STATEMENT SHOWING EXTRA EXPENDITURE ON PURCHASE OF LABORATORY CONSUMABLE ITEMS

Sl. No.	Item name	Work order no./date	Rate Rs.	Quantity	Name of Agency	Amount paid Rs.	Name of the agency	Rate quoted by them Rs.	Difference Rs.	Extra cost Rs.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1.	Immersion Oil 25 ml	1064/20-03-04	325.00	1158 bottle	Mahaveer Enterprises, Raipur	376350	Dolphin Pharma, Bhopal	190	135	156330
2	Aqueous Methylinc Blue 0.1%	1049/27-03-04	105.00	2712	Mahendra Enterprises, Raipur	284760	Dolphin Bhopal	69	36	97632
3.	Sulphuric Acid 125 ml	1049/27-03-04	125.00	7672	Mahendra Enterprises, Raipur	959000	159 for 500 ml i.e. 39.75 for 125 ml A.K.Ent-erpries Jabalpur		85.25	654038
	Total					1620110				908000

Appendix 5.1

(As referred to in paragraph 5.1.6.1)

STATEMENT SHOWING IRREGULAR AWARD OF WORK THROUGH SUPPLEMENTARY SCHEDULE

Sl. No.	Name of Dn.	Audit period	No. of tube wells		Amount (Rs. in crore)
			Agreemented	Additional	
1	Dhamtari	30/8/05 to 7/9/05	75	371	132.22
2	Raipur	21/10/02 to 29/10/02	1546	2166	425.68
3	Bilaspur	21/6/02 to 1/7/02	152	96	15.45
4	Rajnandgaon	25/1/06 to 4/2/06	110	210	42.19
5	Jashpur	5/1/05 to 14/1/05	43	110	67.73
6	Kawardha	8/1/03 to 17/1/03	401	596	198.15
7	Raipur(Project)	14/1/02 to 2/2/02	2	9	29.19
			2329	3558	910.61

Appendix 5.2

(As referred to in paragraph 5.1.7.1)

DETAILS OF STOCK AND REQUIREMENT ASSESSMENT AS ON 01-04-05

Name of Division Raipur(Civil)													
Sl. No.	Name of Item	Unit	Target TWs	Stock position taken in to A/c by E-in-C	Assessed by E-in-C	Net Requirement	MAS Balances Lying in Dn.*	Balances in Suspense Stock	Total Balances	Actually Required	Excess Assessment ^ψ	Rate	Amount
1	2	3	4	5	6	7	8	9	10=(8+9)	11=(7-10)	12=(7-11)		
1	32 mm dia GI Pipe	Metre	661	0	20160	20160	4465.55	0	4465.55	15694.45	4465.55	141	629642.55
2	125 mm dia GI Pipe	Metre		0	1570	1570	572.91	0	572.91	997.09	572.91	754	431974.14
3	150 mm dia GI Pipe	Metre		0	7920	7920	35.99	347	382.99	7537.01	382.99	857	328222.43
4	125 mm dia UPVC Pipe	Metre		1070	2650	1580	1141.29	0	1141.29	438.71	1141.29	238.35	272026.47
5	150 mm dia UPVC Pipe	Metre		0	5280	5280	1677.7	0	1677.7	3602.3	1677.7	267.37	448566.65
6	HP Assembly Normal	Set		6	285	279	27	0	27	252	27	4224	114048.00
7	HP Assembly Telescopic	Set		45	315	270	104	0	104	166	104	4312	448448.00
											Total Amount	2672928.24	

**MAS Balances includes MAS of designated Central Store of division, MAS of Sub-Divisions and Sub-Engineers*

Name of Division Raipur(E&M)													
Sl. No.	Name of Item	Unit	Target TWs	Stock position taken in to A/c by E-in-C	Assessed by E-in-C	Net Requirement (6-5)	MAS Balances Lying in Dn.*	Balances in Stock	Total Balances	Actually Required	Excess Assessment	Rate	Amount
1	2	3	4	5	6	7	8	9	10=(8+9)	11=(7-10)	12=(7-11)		
1	32 mm dia GI Pipe	Metre	1205	0	9250	9250	5571.18	0	5571.18	3678.82	5571.18	141	785536.38
2	125 mm dia GI Pipe	Metre		300	2850	2550	657.91	0	657.91	1892.09	657.91	754	496064.14
3	150 mm dia GI Pipe	Metre		1200	14440	13240	2119.7	0	2119.7	11120.3	2119.7	857	1816582.90
4	125 mm dia UPVC Pipe	Metre		0	3300	3300	4911.09	0	4911.09	-1611.09	4911.09	238.35	1170558.30
5	150 mm dia UPVC Pipe	Metre		1000	9640	8640	464.15	0	464.15	8175.85	464.15	267.37	124099.79
6	HP Assembly (N/T)	Set		0	1141	1141	399	0	399	742	399	4224	1685376.00
											Total Amount	6078217.50	
											Grand Total	8751145.74	

**MAS Balances includes MAS of designated Central Store of division, MAS of Sub-Divisions and Sub-Engineers*

^ψ Over and above MAS balances

Appendix 5.3
(As referred to in paragraph 5.1.7.1)

STATEMENT OF PHYSICAL STOCK BALANCES

Description	GI Pipes			UPVC Pipes		HP
	32 mm	125 mm	150 mm	125 mm	150 mm	
Opening Balance of stock as on 01-04-2004* (Metres)	5571.18	657.91	2119.70	4911.09	464.15	399
Receipt during the Year 2004-05 in central store (Metres)	34008.00	8158.00	2918.00	9967.00	2683.00	872
Total (Metres)	39579.18	8815.91	5037.70	14878.09	3147.15	1271
Actual consumption during Year 2004-05 in various works	21510.00	2439.08	1834.28	6658.82	1436.28	516
Balance as on 31-03-2005 (Metres)	18069.18	6376.83	3203.42	8219.27	1710.87	755
Rate	141.00	675.00	965.00	241.00	266.00	4510.00
Amount	2547754.40	4304360.25	3091300.30	1980844.07	455091.42	3405050.00
Closing balance of stock as on 31-3-05 (Metres)	10842.24	2931.24	2060.72	3555.28	998.30	129
Rate	141.00	675.00	965.00	241.00	266.00	4510.00
Amount	1528755.84	1978587.00	1988594.80	856822.48	265547.80	581790.00

VALUE OF SHORTAGE IN STOCK

(Rs. in lakh)

Stock balance expected based on consumption	15784400.44
Actual stock available	7200097.92
Shortage of stock	8584302.52
<i>Say</i>	85.84 Lakh

* Includes stock balances of central stores, sub-divisional stores and MAS of sub engineers

Appendix 5.4
(As referred to in paragraph 5.1.7.2)
DETAILS OF THE MATERIAL IRREGULARLY TRANSFERRED TO OTHER DIVISIONS

Name of Division	32 mm GI pipe	125 mm GI pipe	150 mm GI pipe	150 mm UPVC Pipe
Jagdalpur	0	0	300	0
Jashpur/Kunkuri	0	0	0	500
Jashpur	0	312.58	0	0
Jashpur	0	0	0	501
Mahasamund	150	0	0	0
Dhamtari	0	0	0	198
Dhamtari	0	0	50	138
Ambikapur	0	0	211.88	0
Dhamtari	0	0	72	0
Dhamtari	0	100	90	0
<i>Total</i>	<i>150</i>	<i>412.58</i>	<i>723.88</i>	<i>1337</i>
<i>Rate/ Metre</i>	<i>141</i>	<i>675</i>	<i>965</i>	<i>266</i>
Amount	21150	278491.5	698544.2	355642
Total Amount				1353827.7

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 2006 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 2005-06			Debt equity ratio for 2005-06 (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	90.07	-	-	-	90.07	-	-	-	100.00	-	100.00	1.11:1 (1.11:1)
	Total (d)	90.07	-	-	-	90.07	-	-	-	100.00	-	100.00	1.11:1 (1.11:1)

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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	-	-	-	-	-	-	
6.	Chhattisgarh State Industrial Development Corporation Ltd.	160.00	-	-	-	160.00	-	1100.00	-	1100.00	-	1100.00	6.88:1
	Total (e)	580.00	-	-	-	580.00	-	1100.00	-	1100.00	-	1100.00	1.89:1
(f)	Power												
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	-	-	-	-	-	-	-
(g)	Agriculture												
10.	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	50.00	-	-	-	50.00	50.00	-	-	-	-	-	-
	Total (g)	50.00	-	-	-	50.00	50.00	-	-	-	-	-	-
	Total (A)	1396.70	92.40	15.00	-	1504.10	50.00	1100.00	-	1200.00	-	1200.00	0.80:1 (0.07:1)
B	Statutory corporations												
1.	Chhattisgarh State Electricity Board	2311.50 [§]	-	-	-	2311.50	-	579.00	-	81719.32	12952.00	94671.32	40.96:1 (44.16:1)
2.	Chhattisgarh State Warehousing Corporation	50.00	-	-	50.00	100.00	-	-	-	-	-	-	-
	Total (B)	2361.50	-	-	50.00	2411.50	-	579.00	-	81719.32	12952.00	94671.32	39.26:1 (42.33:1)
	GRAND TOTAL (A+B)[#]	3758.20	92.40	15.00	50.00	3915.60	50.00	1679.00	-	82919.32	12952.00	95871.32	24.48:1 (26.43:1)

Note: Figures are provisional and as furnished by the Companies/Corporations.

** Loans outstanding at the close of 2005-06 represent long-term loans only.

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

§ Provisionally apportioned between Madhya Pradesh state Electricity Board and Chhattisgarh State Electricity Board consequent on formation of the latter.

State Government's investment in all PUSs towards share capital was Rs.37.58 crore. The figure as per Finance Accounts is Rs. 33.16 crore. The difference is under reconciliation.

Appendix 6.2

(Referred to in paragraph 6.1.1, 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 in-corporation	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 Industries														
(a)	Industries														
1	Chhattisgarh State Beverages Corporation Limited	Commercial Tax	7.11.2001	2003-04	2004-05 (1/05)	(-74.82)	-	14.54	(-65.99)	(-53.62)	(-74.82)	-	2	430.18	38
	Total (a)	--	--	--	--	(-74.82)	-	14.54	(-65.99)	(-53.62)	(-74.82)	-		430.18	38
(b)	Forest														
2	Chhattisgarh Rajya Van Vikas Nigam Limited	Forest	22.5.2001	2004-05	2005-06 (2/06)	1084.27	(+)111.89	654.49	353.79	3756.64	1084.27	28.86	1	2745.60	634
	Total(b)	--	--	--	--	1084.27	-	654.49	353.79	3756.64	1084.27	28.86		2745.60	634
(c)	Mining														
3	Chhattisgarh Mineral Development Corporation Limited	Geology and Mining	7.6.2001	2002-03	2006-07 (7/06)	55.07	-	55.00	65.36	132.28	55.07	41.63	3	616.99	246
	Total (c)	--	--	--	--	55.07	-	55.00	65.36	132.28	55.07	41.63		616.99	246
(d)	Public distribution														
4	Chhattisgarh State Civil Supplies Corporation Limited	Food, Civil Supplies and Consumer Protection	13.3. 2001	2002-03	2005-06 (2/06)	(-4028.76)	-	90.07	(-4456.47)	1277.82	(-4028.76)	-	3	91314.94	481
	Total (d)	--	--	--	--	(-4028.76)	-	90.07	(-4456.47)	1277.82	(-4028.76)	-		91314.94	481

* Month of finalisation is given in brackets. Accounts finalised prior to October 2005 were incorporated in last year's report.

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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	2003-04	2005-06 (10/05)	(-)30.33	(-)4.49	320.00	(-)57.55	218.59	(-)30.33	-	2	12.95	07	
6.	Chhattisgarh State Industrial Development Corporation Ltd.	Commerce & Industries	16.11.1981	2001-02	2004-05 (6/05)	(-)50.84	-	160.00	94.75	187.00	(-)50.84	-	4	232.02	203	
	Total (e)	--	--	--	--	(-)81.17	-	480.00	37.20	405.59	(-)81.17	-		244.97	210	
(f)	Power															
7.	Chhattisgarh State Power Generation Company Ltd.	Energy	19.5.2003	2004-05	2005-06 (8/05)	-	-	5.00	-	Commercial activity not commenced			1	-	-	
8.	Chhattisgarh State Power Transmission Company Ltd.	-do-	19.5.2003	2004-05	2005-06 (8/05)	-	-	5.00	-	Commercial activity not commenced			1	-	-	
9.	Chhattisgarh State Power Distribution Company Ltd.	-do-	19.5.2003	2004-05	2005-06 (8/05)	-	-	5.00	-	Commercial activity not commenced			1	-	-	
	Total (f)	-	-	-	-	-	-	15.00	-	-	-	-		-	-	
(g)	Agriculture															
10.	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Ltd.	Agriculture	08.10.2004	-	First accounts not finalised			-	-	-	-	-	-	1	-	-
	Total(g)	-	-	-	-	-	-	-	-	-	-	-	1	-	-	
	Total (A)	-	-	-	-	(-)3045.41	-	1309.10	(-)4066.11	5518.71	(-)3045.41	-		95352.68	1609	
B	Statutory Corporation															
1.	Chhattisgarh State Electricity Board.	Energy	15.11.2000	2001-02	2005-06 (2/06)	35127.00		2311.50	35127.00	208902.00	47035.00	22.52	4	204103.00	17683	
2.	Chhattisgarh State Warehousing Corporation	Food	2.5.2002	2002-03	2004-05 (5/05)	808.55	-	100.00	867.48	3464.99	809.75	23.37	3	2067.97	751	
	Total (B)	--	--	--	--	35935.55	--	2411.50	35994.48	212366.99	47844.75	--		206170.97	18434	
	Grand Total (A+B)	--	--	--	--	32890.14	--	3720.60	31928.37	217885.70	44799.34	--		301523.65	20043	

(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 refinancing)

(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 6.1.1 and 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 2006

(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.	381.27	33.23	-	414.50	-	-	-	-	-	-	-	-	-	-	-
	Total (a)	381.27	33.23	-	414.50	-	-	-	-	-	-	-	-	-	-	-
b.	Finance															
2.	Chhattisgarh State Industrial Development Corporation Ltd.	615.52	4698.42	-	5313.94	-	-	-	-	-	-	-	-	-	-	-
3.	Chhattisgarh Infrastructure Development Corporation Ltd.	-	(40.00)	-	(40.00)	-	-	-	-	-	-	-	-	-	-	-
	Total (b)	615.52	4698.42 (40.00)	-	5313.94 (40.00)	-	-	-	-	-	-	-	-	-	-	-
c.	Mining															
4.	Chhattisgarh Mineral Development Corporation Limited	-	1000.00	-	1000.00	-	-	-	-	-	-	-	-	-	-	-
	Total(c)	-	1000.00	-	1000.00	-	-	-	-	-	-	-	-	-	-	-
d.	Agriculture															
5.	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Ltd..	223.16	(200.00)		223.16 (200.00)											
	Total(d)	223.16	(200.00)		223.16 (200.00)											
	Total A	1219.95 (579.00)	5731.65 (3946.50)	-	6951.60 (240.00)	-	-	-	-	-	-	-	-	-	-	-
B.	Statutory Corporation															
1.	Chhattisgarh State Electricity Board	- (579.00)	9272.00 (3706.50)	-	9272.00 (4285.50)	-	35407.15 (32516.08)	-	-	35407.15 (32516.08)	-	-	-	-	-	-
	Total (B)	- (579.00)	9272.00 (3706.50)	-	9272.00 (4285.50)	-	35407.15 (32516.08)	-	-	35407.15 (32516.08)	-	-	-	-	-	-
	Total (A+B)	1219.95 (579.00)	15003.65 (3946.50)	-	16223.60 (4525.50)	-	35407.15 (32516.08)	-	-	35407.15 (32516.08)	-	-	-	-	-	-

*Figures in brackets under columns 3(a) to 3(d) represent 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 6.1.11)

STATEMENT SHOWING THE DEPARTMENT-WISE OUTSTANDING INSPECTION REPORTS

Sl. No.	Name of Department	Number of PSUs	Number of outstanding IRs	Number of outstanding paragraphs	Year from which paragraphs outstanding
1.	Energy	4	496	1,170	74-75
2.	Industries & Commerce	1	4	21	02-03
3.	Forest	1	4	13	02-03
4.	Food & Civil Supplies	2	4	47	02-03
5.	Geology & Mining	1	3	17	03-04
6.	Commercial Tax	1	3	16	03-04
7.	Finance	1	2	4	03-04
	Total	11	516	1,288	-