

### ***Appendix-1.1***

*(Referred to in Paragraph 1.1; page 1)*

#### **Part A : Structure and Form of Government Accounts**

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

##### **Part I: Consolidated Fund**

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

##### **Part II: Contingency Fund**

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

##### **Part III: Public Account**

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

**PART B : Layout of Finance Accounts**

*(Referred to in Paragraph 1.1; page 1)*

Statement No.1	Presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2006-07.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes internal debt, borrowing from Government of India, other obligations and service of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments, recoveries in arrears etc.
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides detailed accounts of revenue expenditure by minor heads under plan, State plan and centrally sponsored schemes separately and capital expenditure by major head wise.

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Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2006-07.
Statement No.14	Shows the details of investments of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc up to the end of 2006-07.
Statement No.15	Depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Chhattisgarh.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2007 and the amount of interest received during the year.
Statement No.19	Gives the details of earmarked balances of reserve funds/deposit accounts.

**PART C : List of terms used in the Chapter-1 and basis for their calculation**

(Referred to in paragraph 1.2; page 4)

<b>Terms</b>	<b>Basis for calculation</b>
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)	$\frac{\text{Interest Payment}}{[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]} * 100$
Interest spread	GSDP growth - Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\frac{\text{Interest Received}}{[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]} * 100$
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-1.2**

(Referred to in Paragraphs 1.2 and 1.6; page 4 and 19)

**Summarised financial position of the Government of Chhattisgarh as on 31 March 2007**

(Rupees in crore)

As on 31-03-2006		Liabilities	As on 31-03-2007	
<b>7827.75</b>		<b>Internal Debt</b>		<b>8503.42</b>
	2627.73	Market Loans bearing interest	2606.06	
	75.94	Market Loans not bearing interest	2.37	
	1065.50	Loans from other Institutions	1100.19	
		Ways and Means Advances	-	
		Overdrafts from Reserve Bank of India	-	
	4058.58	Special Security Issued to NSS fund of Central Government	4794.80	
<b>2230.77</b>		<b>Loans and Advances from Central Government</b>		<b>2272.81</b>
	0.68	Pre 1984-85 Loans	0.68	
	2.99	Non-Plan Loans	5.80	
	2201.79	Loans for State Plan Schemes	2239.44	
	0.19	Loans for Central Plan Schemes	0.19	
	25.12	Loans for Centrally Sponsored Plan Schemes	26.70	
<b>40.00</b>		<b>Contingency Fund</b>		<b>37.17</b>
<b>1563.23</b>		<b>Small Savings, Provident Funds etc.</b>		<b>1576.17</b>
<b>1107.21</b>		<b>Deposits</b>		<b>1439.33</b>
<b>939.36</b>		<b>Reserve Funds</b>		<b>789.68</b>
<b>-9.23</b>		<b>Suspense and Miscellaneous Balances</b>		<b>47.46</b>
<b>13699.09</b>		<b>Total</b>		<b>14666.04</b>
<b>Assets</b>				
<b>6792.67</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>8990.77</b>
	102.74	Investments in shares of Companies, corporations etc.	159.64	
	6689.93	Other Capital Outlay	8831.13	
<b>1188.43</b>		<b>Loans and Advances</b>		<b>1604.61</b>
	765.06	Loans for Power Projects	708.63	
	430.00	Other Development Loans	904.16	
	- 6.63 <sup>#</sup>	Loans to Government servants and Miscellaneous Loans	(-) 8.18	
<b>40.00</b>		<b>Appropriation to Contingency Fund</b>		<b>40.00</b>
<b>2.01</b>		<b>Advances</b>		<b>1.90</b>
<b>222.74</b>		<b>Remittance Balance</b>		<b>195.93</b>
<b>1312.49</b>		<b>Cash</b>		<b>2302.37</b>
	0.22	Cash in Treasuries and Local Remittances	0.22	
	-485.40	Deposits with Reserve Bank	(-) 611.85	
	14.70	Departmental Cash Balance including permanent cash imprest	20.90	
	1782.97	Cash Balance Investments & investment of earmarked fund	2893.10	
<b>4114.11</b>		<b>Deficit on Government Account</b>		<b>1504.07</b>
	-5481.77	(i) Accumulated deficit	(-)4114.11	
	-13.69	(ii) Miscellaneous Govt. Account	(-) 40.76	
		(iii) Revenue Deficit (-) / surplus (+) of the current year / period <sup>1</sup>	-	
		Add: Revenue Deficit of the current year		
	1381.35	(iv) Less: Revenue Surplus of the current year	2650.80	
<b>26.64</b>		<b>Inter State Settlement</b>		<b>26.39</b>
<b>13699.09</b>		<b>Total</b>		<b>14666.04</b>

<sup>#</sup> Negative balance is due to non apportionment of assets and liabilities between the Madhya Pradesh and Chhattisgarh Government.

**Appendix 1.3**

(Referred to in Paragraph 1.2; page 4)

**Abstract of receipts and disbursements for the year 2006-07**

(Rupees in crore)

Receipts				Disbursements				
2005-06			2006-07	2005-06	2006-07			
					Non-Plan	Plan	Total	
<b>Section-A: Revenue</b>								
<b>8838.49</b>	<b>I.</b>	<b>Revenue receipts</b>	<b>11453.24</b>	<b>7457.14</b>	<b>Revenue expenditure</b>	<b>6194.03</b>	<b>2608.41</b>	<b>8802.44</b>
	4051.91	-Tax revenue	5045.70	<b>2186.91</b>	<b>General Services</b>	<b>2629.32</b>	<b>9.77</b>	<b>2639.09</b>
				<b>2847.73</b>	<b>Social Services</b>	<b>1749.93</b>	<b>1708.96</b>	<b>3458.90</b>
	1229.53	-Non Tax Revenue	1451.34	1224.07	-Education, Sports, Arts and Culture	685.66	722.41	1408.07
				292.87	-Health and Family Welfare	181.79	160.18	341.97
	2507.82	-State's share of Union Taxes	3198.80	311.51	-Water Supply, Sanitation Housing and Urban Development	99.10	478.52	577.62
	224.95	-Non-Plan grants	350.44	11.59	-Information and Broadcasting	14.42	0.52	14.94
				490.44	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	414.65	118.53	533.18
	525.48	-Grants for State Plan Scheme	856.39	27.00	-Labour and Labour Welfare	19.76	9.98	29.74
				487.67	-Social Welfare and Nutrition	331.57	216.26	547.83
				2.58	Others	2.97	2.58	5.55
	298.80	-Grants for Central and Centrally sponsored Plan Schemes	550.57	<b>2089.85</b>	<b>Economic Services</b>	<b>1357.38</b>	<b>870.68</b>	<b>2228.06</b>
				989.87	-Agriculture and Allied Activities	585.12		
	--			577.85	-Rural Development	299.15	344.62	643.77
	--			-	-Special Areas Programme	-	-	-
	--			123.00	-Irrigation and Flood Control	93.87	42.37	136.24
	--			136.68	-Energy	135.23	48.26	183.49
	--			75.97	-Industries and Minerals	31.99	55.17	87.16
	--			161.65	-Transport	203.81	26.71	230.52
	--			3.64	-Science, Technology and Environment	0.45	7.24	7.69
	--			21.19	-General Economic Services	7.76	20.70	28.46
				<b>332.65</b>	<b>Grant-in-aid and contribution</b>	<b>457.39</b>	<b>19</b>	<b>476.39</b>
	<b>II.</b>	<b>Revenue deficit carried over to Section B</b>		<b>1381.35</b>	<b>II- Revenue surplus carried over to Section B</b>			<b>2650.80</b>
<b>8838.49</b>		<b>Total - A</b>	<b>11453.24</b>	<b>8838.49</b>	<b>Total-A (I + II)</b>			<b>11453.24</b>
<b>Section- B: Others</b>								
<b>701.44</b>	<b>III</b>	<b>Opening cash balance including permanent advances and cash balance investment</b>	<b>1312.49</b>	<b>-</b>	<b>III. Opening over draft from RBI</b>			
	<b>IV</b>	<b>Miscellaneous Capital Receipts</b>			<b>IV. Capital outlay</b>	<b>29.02</b>	<b>2169.08</b>	<b>2198.10</b>
				<b>27.57</b>	<b>General Services</b>	<b>3.03</b>	<b>71.76</b>	<b>74.79</b>
				<b>367.32</b>	<b>Social Services</b>	<b>1.38</b>	<b>501.59</b>	<b>502.97</b>
				77.26	Education, sports, Arts and culture	-	133.85	133.85
				38.48	Health and Family Welfare	-	75.63	75.63
				43.07	Water supply, Sanitation, Housing and Urban development	-	114.48	114.48
				0.34	Information and Broadcasting	0.28	-	0.28
				183.73	Welfare of SC, ST and OBC	-	159.19	159.19
				22.02	Social Welfare and Nutrition	1.10	14.68	15.78
				2.42	Other Social Services	-	3.76	3.76
				<b>1102.02</b>	<b>Economic Services</b>	<b>24.61</b>	<b>1595.73</b>	<b>1620.34</b>
				26.30	Agriculture and allied activities	0.11	80.53	80.64
				45.52	Rural Development	-	155.09	155.09
				547.07	Irrigation and flood control	-	636.41	636.41
				25.00	Energy	-	0.02	0.02
				51.44	Industry and Mineral	-	68.78	68.78
				403.98	Transport	24.50	647.75	672.25
				2.71	<b>General Economic Services (B)</b>	-	7.15	7.15
				<b>1496.91</b>	<b>Total (Capital account)</b>	<b>29.02</b>	<b>2169.08</b>	<b>2198.10</b>

Receipts			Disbursements			
2005-06		2006-07	2005-06		2006-07	
	V	Inter State Settlement	1.98		V. Inter State settlement	1.73
17.92	VI	Recoveries of Loans and Advances	354.95	337.48	VI. Loans and Advances disbursed	771.13
	1.97	--From Power Projects	56.43	205.25	--For Power Projects	Nil
	1.96	--From Government Servants	1.55	0.06	--To Government Servants	Nil
	13.99	--From others	296.97	132.17	--To others	771.13
1381.35		Revenue Surplus brought down	2650.80	-	VII. Revenue surplus brought down	
1234.35		Public debt receipt	936.97	443.55	VIII. Repayment of public debt	219.26
	1178.07	--Internal debt other than Ways and Means Advances and overdraft	881.84	278.84	--Internal debt other than Ways and Means Advances and overdraft	206.17
		--Net transactions under Ways and Means advances including overdraft	--	-	--Net transactions under Ways and Means Advances including overdraft	--
	56.28	--Loans and advances from Central Government	55.13	164.71	--Repayment of loans and advances to Central Government	13.08
--		Appropriation to Contingency Fund		-	IX. Appropriation to Contingency Fund	-
--		Amount transferred to Contingency Fund		-	X. Expenditure from Contingency Fund	2.83
10806.61		Public Account receipts	13982.52	10551.24	XI. Public Account disbursements	13744.28
	379.39	--Small Savings and Provident Funds	409.28	398.66	--Small Savings and Provident Funds	399.62
	247.16	--Reserve funds	404.99	58.56	--Reserve Funds	554.67
	6580.76	--Suspense and Miscellaneous	7903.87	6594.52	--Suspense and Miscellaneous	7865.21
	2579.27	--Remittance	3589.16	2594.69	--Remittances	3562.34
	1020.03	--Deposits and Advances	1675.22	904.81	--Deposits and Advances	1362.44
	XII	Closing Overdraft from Reserve Bank of India		1312.49	XII. Cash Balance at end of the year	2302.37
				0.22	Cash in treasuries and local remittances	0.22
				-485.40	--Deposits with Reserve Bank	(-)611.85
				14.70	--Departmental cash Balance including permanent cash imprest	20.90
				1782.97	--Cash Balance Investment and Investment of Earmarked Funds	2893.10
14141.67		Total -B	19239.70	14141.67	Total-B	19239.70

**Appendix-1.4**

(Referred to in Paragraph 1.2; page 4)

**Sources and application of funds**

(Rupees in crore)

<b>2005-06</b>	<b>Sources</b>	<b>2006-07</b>	
<i>Amount</i>		<i>Amount</i>	<i>Amount</i>
<b>8838.49</b>	1 Revenue receipts		<b>11453.24</b>
<b>17.92</b>	2 Recoveries of Loans and Advances		<b>354.95</b>
<b>790.80</b>	3 Increase in Public debt		<b>717.71</b>
<b>270.79</b>	4 Receipts from Public account		<b>238.23</b>
(-)19.27	a. Increase in Small Savings	9.66	
115.22	b. Increase in Deposits and Advances	312.78	
188.60	c. Increase in Reserve funds	(-)149.68	
-	d. Effect of remittances transactions	(+)26.81	
(-)13.76	e. Suspense & Misc.	(+)38.66	
	Decrease in closing cash balance		
<b>9918</b>	<b>Total</b>		<b>12764.13</b>
	<b>Application</b>		
<b>7457.14</b>	1 Revenue expenditure		<b>8802.44</b>
<b>337.48</b>	2 Lending for development and other purposes		<b>771.13</b>
<b>1496.91</b>	3 Capital expenditure		<b>2198.10</b>
--	4 Net effect of Contingency Fund transactions		<b>2.83</b>
<b>15.42</b>	5 Application From Public Account		
-	a. Net effect of Suspense and Miscellaneous transactions		
-	b. Miscellaneous Government Account		
15.42	c. Effect of Remittance transactions		
<b>611.05</b>	6 Increase in closing cash balance		<b>989.88</b>
	7 Inter State Settlement		<b>(-)0.25</b>
<b>9918</b>	<b>Total</b>		<b>12764.13</b>

**Explanatory Notes for Appendices .1.2, 1.3 and 1.4:**

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 1.2**, 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.18.82 crore (credit) in the Deposits with Reserve Bank between the figures reflected in the accounts i.e. Rs.611.85 crore (credit) and that intimated by Reserve Bank of India Rs.593.03 crore (debit.) regarding "Deposits with Reserve Bank" included in cash balance. After closing of March 2007 accounts, the net difference to be reconciled was Rs.18.82 crore (credit).



## Appendix 1.5

(Referred to in Paragraphs 1.2 and 1.6; page 4 and 19)

## A time series data analysis of State Government finances

(Rupees in crore)

<i>Part A Receipts</i>	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
<b>1. Revenue Receipts</b>	<b>4376(81)</b>	<b>5417 (77)</b>	<b>5959(71)</b>	<b>7249(79)</b>	<b>8838(88)</b>	<b>11453(90)</b>
(i) <i>Tax Revenue</i>	1993(46)	2327(43)	2588(43)	3228(45)	4052 (46)	5046(44)
Taxes on Sales, Trade, etc.	940(47)	1102(47)	1299(50)	1674(52)	2089(52)	2843(56)
State Excise	314(16)	362(16)	402(15)	458(14)	635(15)	707(14)
Stamps and Registration Fees	121(6)	148(06)	171(7)	248(8)	313(8)	390(8)
Taxes on Goods and Passengers	196(10)	252(11)	230(9)	287(9)	395(10)	302(6)
Other Taxes	422(21)	463(20)	486(19)	561(17)	620(15)	804(16)
(ii) <i>Non Tax Revenue</i>	722(16)	957(18)	1124(19)	1244(17)	1229(14)	1451(13)
Mining and Metallurgical Industries	454(63)	538(56)	630(56)	680(55)	721(59)	813(56)
Forestry and Wild Life	98(14)	106(11)	141(13)	160(13)	203(17)	206(14)
Others	170(5)	313(33)	677(12)	404(12)	305(25)	432(30)
(iii) <i>State's share in Union taxes and duties</i>	1176(27)	1350(25)	1570(26)	1876(26)	2508(28)	3199(28)
(iv) <i>Grants in aid from GOI</i>	485(11)	783(14)	677(12)	901(32)	1049(12)	1757(15)
<b>2. Misc. Capital Receipts</b>	--	--	--	--	--	--
<b>3. Total revenue and Non Debt capital receipts (1+2)</b>	<b>4376</b>	<b>5417</b>	<b>5959</b>	<b>7249</b>	<b>8838</b>	<b>11453</b>
<b>4. Recovery of Loans and Advances</b>	<b>04</b>	<b>19</b>	<b>11</b>	<b>15</b>	<b>18</b>	<b>355</b>
<b>4(a). Inter State Settlement</b>	<b>05</b>	--	--	--	--	<b>02</b>
<b>5. Public Debt Receipts</b>	<b>995(18)</b>	<b>1613 (23)</b>	<b>2432(29)</b>	<b>1910(21)</b>	<b>1234(12)</b>	<b>937(7)</b>
Internal Debt (Excluding Ways & Means Advances & overdrafts)	654(66)	1179(73)	1978(81)	1481(78)	1178(95)	882(94)
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)	55(6)
<b>6. Total receipt in the Consolidated fund (3+4+4(a)+5)</b>	<b>5380</b>	<b>7049</b>	<b>8402</b>	<b>9174</b>	<b>10090</b>	<b>12747</b>
<b>7. Contingency Fund Receipts</b>	--	--	--	--	--	--
<b>8. Public Account Receipts</b>	<b>5620</b>	<b>6924</b>	<b>7071</b>	<b>9295</b>	<b>10807</b>	<b>13982</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>11000</b>	<b>13973</b>	<b>15473</b>	<b>18469</b>	<b>20897</b>	<b>26729</b>
<b>Part B. Expenditure/ Disbursement</b>						
<b>10. Revenue Expenditure</b>	<b>4945(90)</b>	<b>5530(86)</b>	<b>6600(81)</b>	<b>7103(84)</b>	<b>7457(80)</b>	<b>8802(75)</b>
Plan	1017(21)	1270(23)	1541(23)	1620(23)	2008(27)	2608(30)
Non Plan	3928(79)	4260(77)	5059(77)	5483(77)	5449(73)	6194(70)
General Services (incl. interest payments)	1746(35)	1839(33)	2154(33)	2494(35)	2186(29)	2639(30)
Social Services	1915(39)	2086(38)	2269(34)	2431(34)	2848(38)	3459(39)
Economic Services	1150(23)	1443(26)	1917(29)	1926(27)	2090(28)	2228(25)
Grants-in-aid and Contributions	133(3)	162(03)	260(4)	252(4)	333(5)	476(6)
<b>11. Capital Expenditure</b>	<b>476(9)</b>	<b>820(13)</b>	<b>1016(12)</b>	<b>1279(15)</b>	<b>1497(16)</b>	<b>2198(19)</b>
Plan	455(96)	819(99.9)	1014(99.8)	1276(99.8)	1493(99.7)	2169(98.7)
Non Plan	21(4)	01(0.1)	2 (0.2)	3(02)	4(0.3)	29(1.3)
General Services	20(4)	19(02)	22(2)	29(2)	28(2)	75(3)
Social Services	106(22)	137(17)	186(18)	256(20)	367(24)	503(23)
Economic Services	350(74)	664(81)	808(80)	994(78)	1102(74)	1620(74)
<b>12. Disbursement of Loans and Advances</b>	<b>50(1)</b>	<b>58(01)</b>	<b>558(7)</b>	<b>113(1)</b>	<b>337(4)</b>	<b>771(6)</b>
<b>12(a) Inter State Settlement</b>	<b>31</b>	<b>01</b>	--	--	--	<b>02</b>
<b>13. Total expenditure (10+11+12+12[a])</b>	<b>5502</b>	<b>6409</b>	<b>8174</b>	<b>8495</b>	<b>9291</b>	<b>11773</b>

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
<b>14. Repayment of Public Debt</b>	<b>184</b>	<b>413</b>	<b>778</b>	<b>1152</b>	<b>444</b>	<b>219</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	45(24)	47(11)	89(11)	124(11)	279(63)	206(94)
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)	13(6)
<b>15. Appropriation to Contingency Fund</b>	<b>(-) 0.02</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>5686</b>	<b>6822</b>	<b>8952</b>	<b>9647</b>	<b>9735</b>	<b>11992</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3</b>
<b>18. Public Account disbursements</b>	<b>5223</b>	<b>6644</b>	<b>6824</b>	<b>8536</b>	<b>10551</b>	<b>13744</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>10909</b>	<b>13466</b>	<b>15776</b>	<b>18183</b>	<b>20286</b>	<b>25739</b>
<b>Part C-Deficits</b>						
<b>20. Revenue deficit (-) (1-10)/ surplus (+)</b>	<b>(-)569</b>	<b>(-)113</b>	<b>(-)641</b>	<b>(+)146</b>	<b>(+)1381</b>	<b>(+)2651</b>
<b>21. Fiscal deficit/ surplus (+) (3+4+4[a]-13)</b>	<b>1117</b>	<b>973</b>	<b>(-)2204</b>	<b>(-)1231</b>	<b>(-)435</b>	<b>(+)37</b>
<b>22. Primary deficit (+) Primary/ surplus (+) Surplus (-)(21-23)</b>	<b>(-)386</b>	<b>(-)163</b>	<b>(-)1150</b>	<b>(-)79</b>	<b>(+)527</b>	<b>(+)1063</b>
<b>Part D-Other data</b>						
<b>23. Interest payments (included in revenue exp.)</b>	<b>731</b>	<b>810</b>	<b>1054</b>	<b>1152</b>	<b>962</b>	<b>1026</b>
<b>24. Arrears of Revenue (Percentage of Tax &amp; non-Tax Revenue Receipts)</b>	<b>0.01</b>	<b>3.56</b>	<b>3.5</b>	<b>04</b>	<b>03</b>	<b>05</b>
<b>25. Financial assistance to local bodies etc<sup>1</sup>.</b>	<b>701.29</b>	<b>799.14</b>	<b>1060.15</b>	<b>1195.70</b>	<b>1925.60</b>	<b>2592.55</b>
<b>26. Ways and Means Advances/ Overdraft availed (days)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>27. Interest on WMA/Overdraft</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>28. Gross State Domestic Product (GSDP)</b>	<b>29545</b>	<b>31588</b>	<b>38610</b>	<b>45999<sup>#</sup></b>	<b>51921<sup>#</sup></b>	<b>57782<sup>#</sup></b>
<b>29. Outstanding debt (year-end)</b>	<b>7421</b>	<b>9245</b>	<b>11144</b>	<b>12240</b>	<b>13273<sup>2</sup></b>	<b>14113</b>
<b>30. Outstanding guarantees* (year-end)</b>	<b>466</b>	<b>266</b>	<b>295</b>	<b>620</b>	<b>855</b>	<b>486</b>
<b>31. Maximum amount guaranteed (year- end)</b>	<b>508</b>	<b>309</b>	<b>807</b>	<b>1343</b>	<b>1782</b>	<b>2483</b>
<b>32. Number of incomplete projects</b>	<b>59</b>	<b>72</b>	<b>70</b>	<b>71</b>	<b>80</b>	<b>63</b>
<b>33. Capital blocked in incomplete projects</b>	<b>1597</b>	<b>2023</b>	<b>2438</b>	<b>3042</b>	<b>3580</b>	<b>2968</b>

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

\* Rupees 10,549 crore retained in Madhya Pradesh for apportionment between the successor States of MP and Chhattisgarh.

<sup>1</sup> Source: Appropriation Account and information received from Government.

<sup>#</sup> GSDP figure has been changed for the year 2004-05 to 2005-06 and for the year 2006-07 estimated figure provided by the State Government, final figure awaited.

<sup>2</sup> Figure has been changed in opening balance of current year's finance account

**Appendix 1.6***(Referred to in Paragraph 1.5.4; page 19)***Statement of non utilization of grants/loans during 2006-07***(Rupees in Crore)*

<b>Sl. No.</b>	<b>Name of Department</b>	<b>Total grants Released</b>	<b>Expenditure</b>	<b>Balance</b>
1	Panchayati Raj Institutions	857.10	794.88	62.22
2	Director Urban Administration and Development	289.72	185.57	104.15
3	Director Health Services	1.59	1.19	0.40
4	Commissioner, Tribal Development	7.62	5.25	2.37
5.	Commissioner, Higher Education	48.12	35.99	12.13
6.	Municipal Corporations and Municipalities	581.59	544.14	37.45
7.	Director, Medical Education	2.10	--	2.10
	<b>Total</b>	<b>1787.84</b>	<b>1567.02</b>	<b>220.82</b>

**Appendix 2.1**

(Referred to in paragraph 2.3.1; page 35)

**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 number	Name of the grant	Total provision	Amount of savings	Percentage of provision
1.	2.	3.	4.	5.	6.
<b>(A)- REVENUE VOTED</b>					
1	1	General Administration	47.62	8.32	17.47
2	2	Other expenditure pertaining to General Administration Department	4.85	1.90	39.18
3	3	Police	472.64	68.42	14.48
4	5	Jail	47.96	11.58	24.15
5	6	Expenditure pertaining to Finance Department	890.27	252.78	28.39
6	8	Land Revenue and District Administration	180.05	70.88	39.37
7	9	Expenditure pertaining to Revenue Department	6.57	2.36	35.92
8	10	Forest	369.94	38.76	10.48
9	11	Expenditure pertaining to Commerce and Industry Department	33.67	5.09	15.12
10	13	Agriculture	121.99	23.21	19.03
11	14	Expenditure pertaining to Animal Husbandry Department	77.17	12.24	15.86
12	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	24.88	4.56	18.33
13	17	Co-operation	29.08	8.79	30.23
14	18	Labour	10.50	4.04	38.48
15	19	Public Health and Family Welfare	306.83	86.12	28.07
16	20	Public Health Engineering	166.14	17.78	10.70
17	21	Expenditure pertaining to Housing and Environment Department	21.50	6.71	31.21
18	25	Expenditure pertaining to Mineral Resources Department	47.57	38.57	81.08
19	26	Expenditure pertaining to Culture Department	11.15	1.27	11.39
20	28	State Legislature	13.52	3.69	27.29
21	29	Administration of Justice and Elections	54.68	11.69	21.38
22	30	Expenditure pertaining to Panchayat and Rural Development Department	247.22	51.93	21.01
23	31	Expenditure pertaining to Planning, Economics and Statistics Department	6.63	1.78	26.85
24	34	Social Welfare	14.82	2.55	17.21
25	36	Transport	11.14	3.30	29.62
26	38	Grant-in-aid received on the recommendation of Twelfth Finance Commission	139.54	107.08	76.74
27	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	244.20	48.68	19.93
28	41	Tribal Areas Sub-Plan	941.51	225.00	23.90
29	43	Sports and Youth Welfare	5.85	1.08	18.46
30	44	Higher Education	155.59	36.48	23.45

(Rupees in crore)

Sl. No.	Grant number	Name of the grant	Total provision	Amount of savings	Percentage of provision
1.	2.	3.	4.	5.	6.
31	47	Technical Education and Manpower Planning Department	61.34	22.32	36.39
32	49	Scheduled Caste Welfare	18.50	2.63	14.22
33	51	Religious Trusts and Endowments	4.73	1.53	32.35
34	54	Expenditure pertaining to Agricultural Research and Education	15.90	4.17	26.23
35	55	Expenditure pertaining to Women and Child Welfare	220.92	94.48	42.77
36	56	Rural Industries	32.76	3.82	11.66
37	58	Expenditure on Relief on account of Natural Calamities and Scarcity	424.94	79.71	18.76
38	59	Externally Aided projects pertaining to Panchayat and Rural Development Department	160.12	109.65	68.48
39	64	Special Component plan for Scheduled Castes	481.23	61.23	12.72
40	69	Urban Administration and Development Department- Urban Welfare	285.35	104.15	36.50
41	79	Expenditure pertaining to Medical Education Department	76.10	18.47	24.27
42	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Areas Sub-Plan	146.87	17.98	12.24
<b>TOTAL: A</b>			<b>6633.84</b>	<b>1676.77</b>	
<b>(B)- REVENUE CHARGED</b>					
43	1	General Administration	6.93	2.93	42.28
44	12	Expenditure pertaining to Energy Department	101.69	10.35	10.18
45	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	14.80	4.07	27.50
46	29	Administration of Justice and Elections	10.13	1.71	16.88
<b>TOTAL: B</b>			<b>133.55</b>	<b>19.06</b>	
<b>(C)- CAPITAL VOTED</b>					
47	6	Expenditure pertaining to Finance Department	3.85	1.58	41.04
48	8	Land Revenue and District Administration	4.08	3.88	95.10
49	10	Forest	10.23	2.53	24.73
50	12	Expenditure pertaining to Energy Department	5.03	5.00	99.40
51	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	14.80	4.07	27.50
52	17	Co-operation	69.78	17.62	25.25
53	18	Labour	3.18	3.18	100.00
54	19	Public Health and Family Welfare	15.75	5.76	36.57
55	20	Public Health Engineering	65.79	28.95	44.00
56	23	Water Resources Department	332.02	64.11	19.31
57	25	Expenditure pertaining to Mineral Resources Department	10.00	1.29	12.90
58	27	School Education	7.42	1.81	24.39
59	36	Transport	20.00	16.88	84.40
60	37	Tourism	9.30	2.15	23.12
61	38	Grant-in-aid received on the recommendation of Twelfth Finance Commission	81.53	55.34	67.88

(Rupees in crore)

Sl. No.	Grant number	Name of the grant	Total provision	Amount of savings	Percentage of provision
1.	2.	3.	4.	5.	6.
62	41	Tribal Areas Sub-Plan	472.94	99.37	21.01
63	42	Public Works relating to Tribal Area Sub Plan- Road and Bridges	324.33	93.56	28.85
64	45	Minor Irrigation Works	143.65	25.75	17.93
65	47	Technical Education and Manpower Planning Department	20.25	8.17	40.35
66	55	Expenditure pertaining to Women and Child Welfare	3.00	1.38	46.00
67	57	Externally Aided projects pertaining to Water Resources Department	24.54	18.31	74.61
68	67	Public Works- Buildings	159.20	27.28	17.14
69	68	Public Works relating to Tribal Area Sub Plan- Buildings	87.73	35.43	40.39
70	76	Externally Aided projects pertaining to Public Works Department	280.00	207.29	74.03
71	79	Expenditure pertaining to Medical Education Department	44.34	21.79	49.14
72	81	Financial Assistance to Urban Bodies	29.00	21.71	74.86
<b>TOTAL: C</b>			<b>2241.74</b>	<b>774.19</b>	
<b>TOTAL: (A+B+C)</b>			<b>9009.13</b>	<b>2470.02</b>	

**Appendix 2.2**

(Referred to in paragraph 2.3.1; page 35)

**CASES INVOLVING SUBSTANTIAL SAVINGS UNDER THE SCHEMES***(Rupees in crore)*

Sl. No.	Grant number	Name of grant	Name of the scheme	Total grant	Actual expenditure	Amount of savings	Percentage of savings
1.	2.	3.	4.	5.	6.	7.	8.
<b>(A) REVENUE VOTED</b>							
1	3	Police	2055-109-121- Deployment of Central Police Force	12.00	--	12.00	100
2	3	Police	2070-107-5544- Modernisation of home guard force	1.90	--	1.90	100
3	8	Land Revenue and District Administration	2029-797-6753- Transfer of environment fund	25.00	--	25.00	100
4	8	Land Revenue and District Administration	2029-797-6754- Transfer in Infrastructure Development Fund	25.00	--	25.00	100
5	8	Land Revenue and District Administration	2216-03-102-0101-State Plan Schemes-Normal- 6764- Deendayal Rural Housing Schemes	5.00	--	5.00	100
6	11	Expenditure pertaining to Commerce and Industries Department	2852-80-800-1001- Additional Central Aid (General)- 6711- National e-Goverence Action Plan	2.10	--	2.10	100
7	19	Public Health and Family Welfare	2210-80-800-1201- Externally aided projects (Normal)- 6725- Grant under European Commission State Partnership Programme	4.82	--	4.82	100
8	20	Public Health Engineering	2215-01-191-0101- State Plan Schemes (Normal)- 8223- Raigarh Water Enhancing Scheme	2.00	--	2.00	100
9	25	Expenditure pertaining to Mineral Resources Department	2853-02-797-5390- Transfer in mineral funds	35.00	--	35.00	100

(Rupees in crore)

1.	2.	3.	4.	5.	6.	7.	8.
10	27	School Education	2202-80-800-1201- Externally aided projects (normal)-6725- Grant under European Commission State Partnership programme	12.04	--	12.04	100
11	30	Expenditure pertaining to Panchayat and Rural Development Department	3054-04-105-4855- Pradhanmantri Gram Sadak Yojna	4.00	--	4.00	100
12	38	Grant-in-aid received on the recommendation Twelfth Finance Commission	2055-003-1301- Recommendation of Finance Commission (Normal)- 5723- Grant in aid received under 12th Finance Commission	5.00	--	5.00	100
13	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-190-6033- Distribution of Food in Integrated Tribal Development Areas	1.69	--	1.69	100
14.	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0801-Central Sector Schemes-Normal-5427-Financial assistance under Decentralised earning scheme.	25	--	25	100
15	41	Tribal Area Sub-Plan	2202-02-796-109-0102- Scheduled Tribe Area Sub Plan- 6755- Computer Education Programme	3.60	--	3.60	100
16	41	Tribal Area Sub-Plan	2202-80-796-800-1202- Externally Aided Projects (TSP)- 6725- Grant under European Commission State Partnership Programme	9.15	--	9.15	100
17	41	Tribal Area Sub-Plan	2210-01-796-110-0102- Schedule Tribe Area Sub Plan-5481- Expansion of health facilities	1.00	--	1.00	100
18	41	Tribal Area Sub-Plan	2210-80-800-1202- Externally aided projects (TSP)-6725- Grant under European Commission State Partnership programme	3.66	--	3.66	100
19	41	Tribal Area Sub-Plan	2225-02-796-800-0102- Scheduled Tribe Area Sub Plan- 5470- Grant to Chhattisgarh Tribal Flight Training Academy	1.40	--	1.40	100



(Rupees in crore)

Sl. No.	Grant number	Name of grant	Name of the scheme	Total grant	Actual expenditure	Amount of savings	Percentage of savings
1.	2.	3.	4.	5.	6.	7.	8.
20	55	Expenditure pertaining to Women and Child Welfare	4235-02-102-0101- State Plan Schemes (Normal)-5560- State Level Resource Centre	1.00	--	1.00	100
21	59	Externally aided projects pertaining to Panchayat and Rural Development Department	2515-102-1202- Externally aided projects (TSP)-5442- District Poverty Eradication Project	80.00	--	80.00	100
22	64	Special Component Plan for Scheduled Castes	2202-80-789-1203- Externally aided projects (SCP)-6725- Grant under European Commission State Partnership Programme	2.89	--	2.89	100
23	64	Special Component Plan for Scheduled Castes	2210-80-789-1203- Externally aided projects (SCP)-6725- Grant under European Commission State Partnership Programme	1.16	--	1.16	100
24	64	Special Component Plan for Scheduled Castes	2215-01-789-191-0103- Special Component Plan for Scheduled Castes-2181- Urban Water Supply Schemes	1.00	--	1.00	100
25	69	Urban Administration and Development Department- Urban Welfare	2217-80-191-1001- Additional Central aid (General)-6807- Integrated Housing & Slum Area development	56.80	--	56.80	100
26	69	Urban Administration and Development Department- Urban Welfare	2217-80-191-1001- Additional Central aid (General)-6808- Infrastructure development schemes of minor and medium populated cities.	16.50	--	16.50	100
<b>TOTAL: A</b>				<b>338.71</b>		<b>338.71</b>	

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Name of the scheme	Total grant	Actual expenditure	Amount of savings	Percentage of savings
1.	2.	3.	4.	5.	6.	7.	8.
<b>(B) CAPITAL VOTED</b>							
27	11	Expenditure pertaining to Commerce and Industries Department	4851-101-0101- State Plan Schemes (Normal)- 5617- Road construction for Industrial development	1.50	--	1.50	100
28	12	Expenditure pertaining to Energy Department	6801-190-0101-State Plan Schemes-Normal-6779-Joint Enterprises/ undertaking for energy development	5.00	--	5.00	100
29	17	Co-operation	4408-02-195-0910- National Co-operative Development Corporation- 5054- Construction of godowns	2.00	--	2.00	100
30	17	Co-operation	4425-107-0910- National Co-operative Development Corporation- 5666- Integrated Co-operative Development Project	2.94	--	2.94	100
31	17	Co-operation	6408-02-190-0910- National Co-operative Development Corporation- 5054- Construction of godowns (Marketing Federation)	3.00	--	3.00	100
32	17	Co-operation	6425-107-0910- National Co-operative Development Corporation- 5666- Integrated Co-operative Development Project	2.02	--	2.02	100
33	21	Expenditure pertaining to Housing and Environment Department	4216-01-106-0101- State Plan Schemes (Normal)- 7552- Construction of residential buildings for employees	3.00	--	3.00	100
34	23	Water Resources Department	4701-39-800-0101- State Plan Schemes (Normal)- 3366- Construction of Medium Projects	1.00	--	1.00	100
35	23	Water Resources Department	4701-40-800-0101- State Plan Schemes (Normal)- 3366- Construction of Medium Projects	1.00	--	1.00	100
36	41	Tribal Area Sub-Plan	4701-41-796-800-0102-ST Area Sub Plan-3366- Construction of medium project	1.00	--	1.00	100
37	41	Tribal Area Sub-Plan	4701-42-796-800-0102-ST Area Sub Plan-3366- Construction of medium project	1.00	--	1.00	100

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Name of the scheme	Total grant	Actual expenditure	Amount of savings	Percentage of savings
1.	2.	3.	4.	5.	6.	7.	8.
38	41	Tribal Area Sub-Plan	4701-43-796-800-0102-Scheduled Tribe Area Sub Plan- 3366- Construction of Medium Project	1.00	--	1.00	100
39	41	Tribal Area Sub-Plan	4701-44-796-800-0102-Scheduled Tribe Area Sub Plan- 3366- Construction of Medium Project	1.00	--	1.00	100
40	41	Tribal Area Sub-Plan	4701-45-796-800-0102-Scheduled Tribe Area Sub Plan- 3366- Construction of Medium Project	1.00	--	1.00	100
41	64	Special Component Plan for Scheduled Castes	4225-01-789-109-0103-Special Component Plan for Scheduled Castes-5025- Investment in share capital of Finance Department cooperation for SC/ST of Chhattisgarh	2.00	--	2.00	100
42	67	Public Works-Buildings	4059-01-051-1001-Additional Central aid (General)-6737- Construction of building for Rajya Yojna Ayog	2.00	--	2.00	100
43	67	Public Works-Buildings	4059-01-051-0101-Additional Central aid (Normal)-5691- Finance building	1.00	--	1.00	100
44	68	Public Works relating to Tribal Area Sub Plan buildings	4225-02-796-277-0102-Scheduled Tribe Area Sub Plan-5480- Extension of facilities in Tribal Areas [Article 275(1)]	2.20	--	2.20	100
45	79	Expenditure pertaining to Medical Education Department	4210-01-110-0101-State Plan Schemes(Normal)-1353-Hospital affiliated to Medical College	8.00	--	8.00	100
<b>TOTAL (B) :</b>				<b>41.66</b>	<b>--</b>	<b>41.66</b>	<b>100</b>
<b>TOTAL: (A+B)</b>				<b>380.37</b>	<b>--</b>	<b>380.37</b>	

**Appendix 2.3**

(Referred to in paragraph 2.3.1; page 35)

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

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Head of account	Budget provision not utilized
1.	2.	3.	4.	5.
<b>(A) CENTRALLY SPONSORED SCHEMES</b>				
1	8	Land Revenue and District Administration	2029-103-0701- Centrally Sponsored Scheme Normal- 6337- Updation of land record	1.30
2	20	Public Health Engineering	2215-01-191-0701- Central Sponsored Scheme-Normal-8305- Urban Water Supply Scheme	10.00
3	27	School Education	2202-01-101-0701-Central Sponsored Scheme-Normal-5660- NPEGEL	4.00
4	27	School Education	2202-02-109-0701-Central Sponsored Scheme-Normal-6794-Information Technology	2.51
5	37	Tourism	5452-01-101-0701-Central Sponsored Scheme-Normal-7630- Central Share in Centrally Sponsored Schemes	2.15
6	40	Expenditure pertaining to Aycut Department	4705-210-0701-Centrally Sponsored Scheme (Normal)-2823- Construction of field channels	1.50
7	41	Tribal Area Sub Plan	2202-02-796-109-0702- Centrally Sponsored Scheme-TSP-6794-Information Technology	2.51
8	41	Tribal Area Sub Plan	2215-01-796-102-0702- Centrally Sponsored Scheme-TSP-6813- Eradication of Water Impurity problem	3.00
9	41	Tribal Area Sub Plan	2225-02-796-800-0702- Centrally Sponsored Schemes-TSP-518-Grain Bank Yajana	1.00
10	47	Technical Education and Manpower Planning Department	4202-02-103-0701-Centrally Sponsored Scheme-Normal-6733-Establishment of mini tool room	1.70
11	64	Expenditure pertaining to District Plan Schemes	2202-02-789-109-0703-Centrally Sponsored Scheme-SCP-6794-Information Technology	1.68
12	64	Expenditure pertaining to District Plan Schemes	2215-01-789-102-0703- Centrally Sponsored Scheme-SCP-6813-Eradication of Water Impurity problem	1.00
13	67	Public Works- Buildings	4403-800-0701-Centrally Sponsored Scheme-Normal-5620- Animal Disease Control	1.18
<b>TOTAL: A</b>				<b>33.53</b>

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Head of account	Budget provision not utilized
1.	2.	3.	4.	5.
<b>(B) CENTRAL SECTOR SCHEMES</b>				
14	14	Expenditure pertaining to Animal Husbandry Department	2403-800-0801- Central Sector Schemes-Normal-5069- Dairy Development	3.55
15	19	Public Health and Family Welfare	2211-800-0801-Central Sector Schemes-Normal-2498-Supply Conventional Contraceptives	6.44
16	19	Public Health and Family Welfare	2211-800-0801-Central Sector Schemes-Normal-6106-Universal Immunisation	6.00
17	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0801-Central Sector Schemes-Normal-5427-Financial Assistance under decentralised earning scheme	25.00
18	55	Expenditure pertaining Women and Child Welfare	2235-02-103-0801-Central Sector Schemes-Normal-8687- Girls Prosperity scheme	3.00
19	79	Expenditure pertaining to Medical Education Department	2210-02-101-0801-Central Sector Schemes-Normal-5712-Establishment of special clinic for Indian Systems of Medicines in Allopathic hospital	4.20
<b>TOTAL: B</b>				<b>48.19</b>
<b>(C) SCHEMES FINANCED OUT OF ADDITIVE FUND FROM GOI FOR TRIBAL AREA SUB PLAN/ SPECIAL COMPONENT PLAN</b>				
20	41	Tribal Area Sub Plan	2225-02-796-190-0602-Scheme Financed out of additive funds from GOI Tribal Area Sub Plan-4675- Self Employment Scheme	2.00
21	64	Special Component Plan for Scheduled Castes	2801-06-789-800-0603-Scheme financed out of special central assistance from GOI for SCP-5084-extension of electric lines upto the wells of Scheduled castes/ Scheduled Tribe cultivators	1.54
22	64	Special Component Plan for Scheduled Castes	2801-06-789-800-0603-Scheme financed out of special central assistance from GOI for SCP-5230-electrification of mazar/tol	1.18
<b>TOTAL: C</b>				<b>4.72</b>
<b>TOTAL: (A+B+C)</b>				<b>86.44</b>

**Appendix 2.4**

(Referred to in paragraph 2.3.4; page 36)

**CASES WHERE SUPPLEMENTARY PROVISION PROVED UN-NECESSARY**

(Rupees in crore)

Sl. No.	Grant number	Name of the grant	Original Grant/ appropriation	Supplementary Grant/ appropriation	Actual expenditure	Saving with respect to original grant
1.	2.	3.	4.	5.	6.	7.
<b>(A)- REVENUE VOTED</b>						
1	1	General Administration	43.06	4.56	39.30	3.76
2	2	Other expenditure pertaining to General Administration Department	3.90	0.95	2.95	0.95
3	3	Police	445.16	27.49	404.22	40.94
4	6	Expenditure pertaining to Finance Department	889.23	1.04	637.50	251.73
5	8	Land Revenue and District Administration	176.31	3.74	109.17	67.14
6	13	Agriculture	114.18	7.82	98.78	15.40
7	14	Expenditure pertaining to Animal Husbandry Department	73.49	3.68	64.93	8.56
8	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	23.28	1.60	20.32	2.96
9	16	Fisheries	7.59	0.21	7.48	0.11
10	18	Labour	10.03	0.46	6.46	3.57
11	19	Public Health and Family Welfare	304.27	2.56	220.70	83.57
12	20	Public Health Engineering	164.54	1.59	148.36	16.18
13	23	Water Resources Department	102.33	4.76	101.13	1.20
14	25	Expenditure pertaining to Mineral Resources Department	46.96	0.61	9.00	37.96
15	27	School Education	728.34	35.70	711.17	17.17
16	28	State Legislature	13.49	0.02	9.83	3.66
17	29	Administration of Justice and Elections	50.56	4.12	42.99	7.57
18	30	Expenditure pertaining to Panchayat and Rural Development Department	227.89	19.34	195.29	32.60
19	31	Expenditure pertaining to Planning, Economics and Statistics Department	6.22	0.41	4.85	1.37
20	33	Tribal Welfare	435.42	0.13	396.56	38.86
21	38	Grant-in-aid received on the recommendation of Twelfth Finance Commission	130.89	8.65	32.46	98.43
22	41	Tribal Areas Sub-Plan	840.08	101.44	716.51	123.57
23	43	Sports and Youth Welfare	5.75	0.10	4.77	0.98

Sl. No.	Grant number	Name of the grant	Original Grant/ appropriation	Supplementary Grant/ appropriation	Actual expenditure	Saving with respect to original grant
1.	2.	3.	4.	5.	6.	7.
24	44	Higher Education	146.81	8.78	119.11	27.70
25	45	Minor Irrigation Works	26.25	1.17	25.15	1.10
26	47	Technical Education and Manpower Planning Department	59.42	1.92	39.02	20.40
27	55	Expenditure pertaining to Women and Child Welfare	214.84	6.08	126.44	88.40
28	59	Externally Aided projects pertaining to Panchayat and Rural Development Department	160.00	0.12	50.47	109.53
29	79	Expenditure pertaining to Medical Education Department	70.71	5.39	57.63	13.08
30	80	Financial assistance to Three Tier Panchayati Raj Insitutions	556.07	26.25	543.19	12.88
31	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Areas Sub-Plan	141.98	4.88	128.89	13.09
<b>TOTAL: A</b>			<b>6219.05</b>	<b>285.57</b>	<b>5074.63</b>	<b>1144.42</b>
<b>(B)- REVENUE CHARGED</b>						
32	1	General Administration	6.69	0.24	4.00	2.69
33	28	State Legislature	0.42	0.10	0.11	0.31
34	29	Administration of Justic and Elections	10.06	0.07	8.42	1.64
35	39	Expenditure pertaining to Food, Civil Supplies and Consumer Project Department	0.01	0.08	0.00	0.01
<b>TOTAL: B</b>			<b>17.18</b>	<b>0.49</b>	<b>12.53</b>	<b>4.65</b>
<b>(C)- CAPITAL VOTED</b>						
36	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	10.80	4.00	10.73	0.07
37	23	Water Resources Department	301.81	30.22	267.91	33.90
38	27	School Education	7.30	0.12	5.61	1.69
39	38	Grant-in-aid received on the recommendation of Twelfth Finance Commission	74.99	6.54	26.19	48.80
40	41	Tribal Areas Sub-Plan	440.65	32.29	373.57	67.08
41	45	Minor Irrigation Works	142.60	1.05	117.90	24.70

Sl. No.	Grant number	Name of the grant	Original Grant/ appropriation	Supplementary Grant/ appropriation	Actual expenditure	Saving with respect to original grant
1.	2.	3.	4.	5.	6.	7.
42	47	Technical Education and Manpower Planning Department	16.97	3.28	12.08	4.89
43	57	Externally Aided projects pertaining to Water Resources Department	24.45	0.09	6.23	18.22
44	60	Expenditure pertaining to District Plan Schemes	27.98	0.03	27.80	0.18
45	66	Welfare of Backward Classess	0.55	0.29	0.26	0.29
46	68	Public Works relating to Tribal Area Sub-Plan-Buildings	84.60	3.13	52.30	32.30
47	79	Expenditure pertaining to Medical Education Department	41.34	3.00	22.55	18.79
48	81	Financial assistance to Urban bodies	9.00	20.00	7.29	1.71
<b>TOTAL: C</b>			<b>1183.04</b>	<b>104.04</b>	<b>930.42</b>	<b>252.62</b>
<b>(D)- CAPITAL CHARGED</b>						
49	23	Water Resources Department	0.30	0.23	0.06	0.24
50	41	Tribal Areas Sub-Plan	0.10	0.42	0.07	0.03
<b>TOTAL: D</b>			<b>0.40</b>	<b>0.65</b>	<b>0.13</b>	<b>0.27</b>
<b>GRAND TOTAL (A+B+C+D)</b>			<b>7419.67</b>	<b>390.75</b>	<b>6017.71</b>	<b>1401.96</b>



### Appendix 2.5

(Referred to in paragraph 2.3.4; page 36)

#### CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE

(Rupees in crore)

Sl. No.	Grant No.	Description of Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
1.	2.	3.	4.	5.	6.	7.
<b>(A)- REVENUE VOTED</b>						
1	5	Jail	32.95	15.01	36.38	11.58
2	7	Expenditure pertaining to Commercial Tax Department	62.24	8.96	66.21	4.99
3	10	Forest	301.16	68.78	331.18	38.76
4	11	Expenditure pertaining to Commerce and Industry Department	28.21	5.46	28.58	5.09
5	12	Expenditure pertaining to Energy Department	192.42	54.86	247.10	0.18
6	21	Expenditure pertaining to Housing and Environment Department	11.51	9.99	14.79	6.71
7	24	Public Works- Roads & Bridges	257.43	2.00	257.98	1.45
8	26	Expenditure pertaining to Culture Department	8.49	2.66	9.88	1.27
9	32	Expenditure pertaining to Public Relations Department	19.32	12.50	29.79	2.03
10	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	140.85	103.35	195.52	48.68
11	46	Science and Technology	6.96	1.00	7.69	0.27
12	51	Religious Trusts and Endowments	1.71	3.02	3.20	1.53
13	56	Rural Industries	24.18	8.58	28.94	3.82
14	58	Expenditure on Relief on account of Natural Calamities and Scarcity	339.40	85.54	345.23	79.71
15	64	Special component Plan for Schedule Castes	204.11	277.13	420.00	61.24
16	65	Aviation Department	7.98	1.48	9.17	0.29
17	66	Welfare of Backward Classess	28.58	17.45	44.25	1.78
18	69	Urban Administration and Development Department- Urban Welfare	14.85	270.50	181.20	104.15
19	81	Financial assistance to Urban Bodies	400.47	144.72	529.45	15.74
<b>TOTAL: A</b>			<b>2082.82</b>	<b>1092.99</b>	<b>2786.54</b>	<b>389.27</b>
<b>(B)- REVENUE CHARGED</b>						
20	10	Forest	13.15	5.37	18.44	0.08
21	20	Public Health Engineering	0.05	0.40	0.44	0.01
22	24	Public Works- Roads & Bridges	0.70	0.60	1.04	0.26
<b>TOTAL: B</b>			<b>13.90</b>	<b>6.37</b>	<b>19.92</b>	<b>0.35</b>
<b>(C)- CAPITAL VOTED</b>						
23	3	Police	0.00	3.50	2.97	0.53
24	7	Expenditure pertaining to Commercial Tax Department	1.84	2.00	3.82	0.02
25	17	Co-operation	35.29	34.49	52.16	17.62
26	20	Public Health Engineering	21.92	43.86	36.84	28.94

<b>Sl. No.</b>	<b>Grant No.</b>	<b>Description of Grant/ Appropriation</b>	<b>Original grant/ appropriation</b>	<b>Supplementary grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Savings</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>	<b>6.</b>	<b>7.</b>
27	21	Expenditure pertaining to Housing and Environment Department	83.51	501.50	571.53	13.48
28	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	1.6	201.95	199.08	4.47
29	64	Special component Plan for Schedule Castes	103.76	106.79	207.72	2.83
30	67	Public Works- Buildings	127.56	31.64	131.92	27.28
31	80	Financial assistance to Three Tier Panchayati Raj Institutions	40.19	7.00	47.07	0.12
<b>TOTAL: C</b>			<b>415.67</b>	<b>932.73</b>	<b>1253.11</b>	<b>95.29</b>
<b>GRAND TOTAL: (A+B+C)</b>			<b>2512.39</b>	<b>2032.09</b>	<b>4059.57</b>	<b>484.91</b>

**Appendix 2.6***(Referred to in paragraph 2.3.4; page 36)***CASES WHERE SUPPLEMENTARY PROVISION WAS INSUFFICIENT***(Rupees in crore)*

Sl. No.	Grant number	Description of Grant/ Appropriation	Original provision	Supplementary provision	Actual expenditure	Final excess
<b>(A)- REVENUE VOTED</b>						
1	4	Other expenditure pertaining to Home Department	8.71	11.53	20.52	0.28
2	67	Public Works- Buildings	121.01	5.20	126.41	0.20
<b>TOTAL: A</b>			<b>129.72</b>	<b>16.73</b>	<b>146.93</b>	<b>0.48</b>
<b>(B)- CAPITAL VOTED</b>						
3	24	Public Works- Roads & Bridges	215.93	66.40	283.34	1.01
4	82	Financial assistance Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	31.04	10.0	44.67	3.63
<b>TOTAL: B</b>			<b>246.97</b>	<b>76.40</b>	<b>328.01</b>	<b>4.64</b>
<b>GRAND TOTAL : (A+B)</b>			<b>376.69</b>	<b>93.13</b>	<b>474.94</b>	<b>5.12</b>

**Appendix-2.7**

(Referred to in paragraph 2.3.5; page 36)

**CASES INVOLVING SUBSTANTIAL EXCESSES UNDER THE SCHEME**

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Name of the scheme	Total provision	Actual expenditure	Amount of excess	Percentage of excess
1.	2.	3.	4.	5.	6.	7.	8.
<b>(A) REVENUE VOTED</b>							
1	20	Public Health Engineering	2215-01-005-0101- State Plan Schemes (Normal)-1196- Rural Water Supply Survey and Investigation	0.45	1.86	1.41	313.33
2	20	Public Health Engineering	2215-01-005-0101- State Plan Schemes (Normal)-4184- Survey and Water Supply Schemes in Urban and Semi Urban Areas and Drainage Schemes in big cities	0.25	1.28	1.03	412.00
3	20	Public Health Engineering	2215-01-191-0101- State Plan Schemes (Normal)-5367-Bhilai (SADA) Water Supply Scheme	0.60	4.70	4.10	683.33
4	20	Public Health Engineering	2215-01-191-0101- State Plan Schemes (Normal)-5592- Raipur Water Supply Plan (Second Phase)	0.10	1.44	1.34	1340.00
5	20	Public Health Engineering	2215-01-191-0101- State Plan Schemes (Normal)-8538- Mahasamund Water Enhancing Scheme	0.25	1.36	1.11	444.00
6	23	Water Resources Department	2701-80-052-697- Tools and Plant	0.15	3.77	3.62	2413.33
7	23	Water Resources Department	2701-80-799-9191- Stock	0.29	2.76	2.47	851.72
8	24	Public Works- Roads and Bridges	3054-01-337-134- Maintenance and Repairs Ordinary Repairs	0.30	2.81	2.51	836.67
9	27	School Education	2202-01-101-0701- Centrally Sponsored Schemes Normal-5634- Kasturba Gandhi Residential School Scheme	1.25	2.92	1.67	133.60

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Name of the scheme	Total provision	Actual expenditure	Amount of excess	Percentage of excess
1.	2.	3.	4.	5.	6.	7.	8.
10	41	Tribal Area Sub Plan	2215-01-796-191-0102- Scheduled Tribe Area Sub Plan-6473- Jagdalpur Water Supply Scheme	0.50	5.20	4.70	940.00
11	44	Higher Education	2202-03-102-0101- State Plan Schemes (Normal)-7238-Indira Arts University, Khairagarh	1.40	2.89	1.49	106.43
12	44	Higher Education	2202-03-102-0101- State Plan Schemes (Normal)-3444- Nutritious grant to Colleges-	1.30	2.84	1.54	118.46
13	58	Expenditure on Relief on account of Natural Calamities and Scarcity	3054-04-337-1467- District and other Roads	20.00	49.96	29.96	149.80
14	67	Public Works- Buildings	2059-80-799-1051- Stock	1.50	3.56	2.06	137.33
15	67	Public Works- Buildings	2059-80-799-4056- Miscellaneous Public Works Advances	0.80	9.10	8.30	1037.50
16	67	Public Works- Buildings	2059-01-051-6220- Public Works Department	0.15	1.22	1.07	713.33
17	67	Public Works- Buildings	2216-80-001-2300- Direction and Administration- Prorata share of establishment charges (Transferred from Grant No.67-2059- Public Works)	2.30	10.89	8.59	373.48
<b>TOTAL: A</b>				<b>31.59</b>	<b>108.56</b>	<b>76.97</b>	
<b>(B)</b>	<b>CAPITAL VOTED</b>						
18	23	Water Resources Department	4700-12-800-0101- State Plan Schemes (Normal)-4416- Surveys	0.05	3.32	3.27	6540.00
19	41	Tribal Area Sub Plan	4701-35-796-800-0312- NABARD sponsored schemes (Tribal Area Sub Plan)- 5188- Construction of Medium Irrigation Project (NABARD)	3.75	9.19	5.44	145.07
20	41	Tribal Area Sub Plan	4702-796-800-0102- Scheduled Tribe Area Sub Plan-4416 Survey	1.02	3.44	2.42	237.25

(Rupees in crore)

Sl. No.	Grant number	Name of grant	Name of the scheme	Total provision	Actual expenditure	Amount of excess	Percentage of excess
1.	2.	3.	4.	5.	6.	7.	8.
21	67	Public Works-Buildings	4059-01-051-0101-State Plan Schemes (Normal)-1481-District Administration	0.41	2.07	1.66	404.88
22	67	Public Works-Buildings	4059-01-051-0101-State Plan Schemes (Normal)-2450-Administration of Justice	0.58	2.79	2.21	381.03
23	67	Public Works-Buildings	4059-01-051-0101-State Plan Scheme (Normal)-3885-Public Works Department-Buildings	1.10	5.13	4.03	366.36
24	67	Public Works-Buildings	4059-01-051-0101-State Plan Scheme (Normal)-4485-General Administration Department (Buildings)	1.00	3.76	2.76	276.00
25	67	Public Works-Buildings	4210-02-103-0101-State Plan Scheme (Normal)-4143 Consruction of PHC under basic minimum services	3.07	6.40	3.33	108.47
26	67	Public Works-Buildings	4216-01-800-0101-State Plan Scheme (Normal)-5918-General Administration Department	1.00	2.59	1.59	159.00
27	67	Public Works-Buildings	4202-01-201-0101-State Plan Schemes (Normal)-2789-Construction of Government Primary School under Basic Minimum Services	0.02	1.61	1.59	7950.00
<b>TOTAL: B</b>				<b>12.00</b>	<b>40.30</b>	<b>28.30</b>	
<b>GRAND TOTAL: (A+B)</b>				<b>43.59</b>	<b>148.86</b>	<b>105.27</b>	

**Appendix-2.8**

(Referred to in paragraph 2.3.6; page 36)

**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	Re-appropriation/ surrender	Final excess
1.	2.	3.	4.	5.	6.	7.	8.
1	2	Other expenditure pertaining to General Administration Department-2235-60-800-1982- Financial assistance to the families of injured and death due to accident-	0.20	0.31	0.11	-0.02	0.13
2	3	Police-2055-001-3680-State Headquarters	8.06	8.81	0.75	-0.05	0.80
3	7	Expenditure pertaining to Commercial Tax Department-2030-02-102-2455- Expense on sale of non-judicial stamps	5.2	8.1	2.90	-0.29	3.19
4	7	Expenditure pertaining to Commercial Tax Department-2039-001-1470-District Executive Establishment	8.74	9.91	1.17	-0.46	1.63
5	14	Expenditure pertaining to Animal Husbandry department-2403-001-1468-District and Divisional level	2.48	3.29	0.81	-0.01	0.82
6	23	Water Resources Department-2701-80-001-815- Executive Establishment	24.60	44.13	19.53	-1.26	20.79
7	23	Water Resources Department-4701-80-002-0101- State Plan Schemes(Normal)-4793-Establishment of Hydrometrological network and Directoratent	2.00	2.88	0.88	-0.60	1.48

(Rupees in crore)

1.	2.	3.	4.	5.	6.	7.	8.
8	33	Tribal Welfare-2225-02-277-3492-Middle schools	76.42	79.23	2.81	-2.99	5.80
9	41	Tribal Area Sub Plan-2202-01-796-001-0102-Schedule Tribe Area Sub Plan-2721-Strengthening of administration at block level	7.1	7.87	0.77	-0.34	1.11
10	41	Tribal Area Sub Plan-4225-02-796-102-0602-Scheme financed out of additive funds from GOI for TSP-5211-Local development programme in integrated Tribal development project	14.96	17.18	2.22	-0.58	2.80
11	41	Tribal Area Sub Plan-4702-796-800-0102-Schedule Tribe Area Sub Plan-4416-Survey	1.02	3.44	2.42	-0.33	2.75
12	47	Technical Education and Manpower Planning department-4202-02-103-0101-State Plan Schemes (Normal)-717-ITI	3.53	6.25	2.72	-0.66	3.38
13	58	Expenditure on Relief on account of Natural Calamities and Scarcity-3054-04-337-1467-District and other roads	20	49.96	29.96	-0.05	30.01
14	60	Expenditure pertaining to District Plan Schemes-4515-800-0101-State Plan Schemes (Normal)-8284-State Vidhan Sabha Election Area Development Scheme	23.53	23.78	0.25	-0.01	0.26
15	64	Special Component Plan for Scheduled Castes-2225-01-789-800-0703-Centrally Sponsored Schemes SCP-326-Programme for eradication of untouchability	0.1	0.5	0.40	-0.05	0.45
16	64	Special Component Plan for Scheduled Castes-5054-04-789-800-0103-SCP for SC-9002-Construction of Roads in SC predominant areas	41.35	44.06	2.71	-1.75	4.46
17	80	Financial assistance to three tier panchayati raj institutions-2235-60-102-9142-Social Security and Welfare	48	51.46	3.46	-0.85	4.31



**Appendix 2.9***(Referred to in paragraph 2.3.6; page 36)***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.	Name and head of account	Original+ supplementary provision	Actual expenditure	Available savings	Re-appropriation/ surrender	Final excess
1.	2.	3.	4.	5.	6.	7.	8.
1		Interest Payments and Servicing of Debt-2049-03-104-4033-Interest on Departmental loan	10.88	2.39	8.49	-10.88	2.39
2		Interest Payments and Servicing of Debt-2049-03-104-4487-Interest on GPF	131.54	117.02	14.52	-131.54	117.02
3		Interest Payments and Servicing of Debt-2049-04-101-3707-Interest on loan for State/Union Territory plan scheme	47.47	40.37	7.1	-7.35	0.25
4	1	General Administraton-3451-090-4327-Secretariat	2.63	2.22	0.41	-0.43	0.02
5	2	General Administraton-2051-102-3689-State Public Service Commission	3.57	1.46	2.11	-2.21	0.10
6	5	Jail-2056-101-938-Central and District Jails	23.95	21.60	2.35	-2.49	0.14
7	6	Expenditure pertaining to Finance department-2054-097-1026- Treasury establishment	6.34	5.78	0.56	-0.61	0.05
8	7	Expenditure pertaining to Commerical Tax department-2030-03-001-1480-District Charges	3.48	2.74	0.74	-0.75	0.01
9	8	Land Revenue and District administration-2029-102-1058-Consolidation of holdings (Chakbandi)	1.29	0.02	1.27	-1.29	0.02
10	8	Land Revenue and District administration-2029-102-2833-Office of the Forecast Officers and Settlement Officer	16.91	0.60	16.31	-16.81	0.50

(Rupees in crore)

Sl. No.	Grant No.	Name and head of account	Original+ supplementary provision	Actual expenditure	Available savings	Re-appropriation/ surrender	Final excess
1.	2.	3.	4.	5.	6.	7.	8.
11	9	Expenditure pertaining to Revenue Department-4058-103-0101-State Plan Schemes(Normal)-3427-Machinery and Equipment-Purchase of printing machines	0.50	0.16	0.34	-0.50	0.16
12	11	Expenditure pertaining to Commerce and Industry Department-2852-80-800-5520- Chhattisgarh State Industrial Development Corporation Limited, Raipur	1.99	1.40	0.59	-0.61	0.02
13	15	Financial assistance to three tier panchayati raj institutions under SCP for SC-2202-01-789-101-0603-Scheme financed out of special central assistance from GOI for SCP-4691-Incentives schemes for education SC girls	2.60	1.22	1.38	-1.51	0.13
14	21	Expenditure pertaining to Housing & Environment Department-2217-05-001-0701-Centrally Sponsored Scheme(normal)-6752-Extantion of Urban facilities	2.70	1.43	1.27	-1.37	0.10
15	23	Water Resources Department-4700-06-800-0101- State Plan Schemes (Normal)-2884- Canal and Appurtenant work	3.01	0.07	2.94	-3.00	0.06
16	24	Public Works- Roads and Bridges-5054-03-337-0101-State Plan Schemes (Normal)-4336-Construction of State Highway Roads in States	7.77	5.70	2.07	-2.82	0.75
17	29	Administration of Justice and Election-2015-102-2409-Election Officer	2.34	1.63	0.71	-0.75	0.04
18	33	Tribal Welfare-2225-02-277-2675-Post Matric Scholarships	29.13	27.01	2.12	-2.90	0.78
19	33	Tribal Welfare-2225-02-277-2772-Primary Schools	176.28	151.76	24.52	-27.45	2.93
20	33	Tribal Welfare-2225-02-277-495- Ashrams and Schools	24.21	22.42	1.79	-1.86	0.07
21	33	Tribal Welfare-2225-02-277-583-Higher Secondary Schools	63.19	58.41	4.78	-6.98	2.20
22	34	Social Welfare-2235-02-101-0101-State Plan Schemes (Normal)-5650-District disable rehabilitation centre	0.97	0.15	0.82	-0.83	0.01

(Rupees in crore)

Sl. No.	Grant No.	Name and head of account	Original+ supplementary provision	Actual expenditure	Available savings	Re-appropriation/ surrender	Final excess
1.	2.	3.	4.	5.	6.	7.	8.
23	34	Social Welfare-2235-02-101-0101-State Plan Schemes (Normal)-5490-National Rehabilitation Programme for Disabled	1.67	1.34	0.33	-0.39	0.06
24	38	Grant-in-aid received on the recommendations of Twelfth finance commission-2059-01-053-5723	7.63	0.98	6.65	-6.80	0.15
25	38	Grant-in-aid received on the recommendations of Twelfth finance commission-2059-60-053-5723	7.63	0.98	6.65	-6.81	0.16
26	38	Grant-in-aid received on the recommendations of Twelfth finance commission-2216-01-106-5723	22.89	0.70	22.19	-22.23	0.04
27	38	Grant-in-aid received on the recommendations of Twelfth finance commission-2406-01-101-1301-Recommendation of finance commission (Normal)-5723	20.66	15.10	5.56	-7.41	1.85
28	38	Grant-in-aid received on the recommendations of Twelfth finance commission-3054-03-103-5723	32.80	3.61	29.19	-31.82	2.63
29	38	Grant-in-aid received on the recommendations of Twelfth finance commission-4217-01-051-1301-Recommendation of finance commission (normal) 5723	50.00	3.17	46.83	-49.29	2.46
30	41	Tribal Area Sub Plan-2202-01-796-101-0102-Scheduled Tribe Area Sub Plan-5092-Scheme for Higher Education to outstanding student	3.50	2.39	1.11	-1.84	0.73
31	41	Tribal Area Sub Plan-2202-01-796-101-0102-Scheduled Tribe Area Sub Plan-5176- Establishment of mini ITI	5.36	2.58	2.78	-4.31	1.53

(Rupees in crore)

Sl. No.	Grant No.	Name and head of account	Original+ supplementary provision	Actual expenditure	Available savings	Re-appropriation/ surrender	Final excess
1.	2.	3.	4.	5.	6.	7.	8.
32	41	Tribal Area Sub Plan-4225-02-796-800-0102-Schedule Tribe Area Sub Plan- 5480- Facility Development for Tribal Areas[ Article 275(1)]	37.88	36.39	1.49	-1.93	0.44
33	41	Tribal Area Sub Plan-4702-796-800-0312-NABARD sponsored schemes-ST Area sub plan- 5189- Construction of minor irrigation scheme (NABARD)	70.50	52.41	18.09	-19.40	1.31
34	41	Tribal Area Sub Plan-4702-796-800-0102- ST Area sub plan- 3828- minor irrigation scheme	56.10	47.14	8.96	-11.70	2.74
35	43	Sports and Youth Welfare-2204-103-2323- Direction and Administration	1.15	0.77	0.38	-0.39	0.01
36	47	Technical Education and Manpower Planning Department-2203-112-502-Engineering Colleges	10.70	4.91	5.79	-6.41	0.62
37	55	Expenditure pertaining to Women and Child Welfare-2235-02-102-0801- CSS Normal-5355- Training to Anganwadi Workers under Integrated Child Development Scheme (Under Externally aided project)	1.40	0.09	1.31	-1.33	0.02
38	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2215-01-102-4377-Water Supply in scarcity areas	5.00	1.80	3.20	-3.26	0.06
39	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-01-101-96-Relief to out break fire	3.00	0.87	2.13	-2.33	0.20
40	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-01-102-2661- Drinking Water Supply	2.00	1.14	0.86	-2.00	1.14
41	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-02-101-2018- Cash doles	40.00	20.68	19.32	-19.51	0.19
42	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-02-101-747- Relief to Hailstorm sufferers	5.00	2.72	2.28	-3.37	1.09

(Rupees in crore)

Sl. No.	Grant No.	Name and head of account	Original+ supplementary provision	Actual expenditure	Available savings	Re-appropriation/ surrender	Final excess
1.	2.	3.	4.	5.	6.	7.	8.
43	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-02-122-989- Re-establishment and repairs of damaged irrigation and flood control works	20.00	3.38	16.62	-18.95	2.33
44	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-05-101-4849- Transfer from National Calamity Contingency fund to Calamity Relief Fund	55.00	0.04	54.96	-55.00	0.04
45	58	Expenditure on Relief on Account of Natural Calamities and Scarcity-2245-80-800-5492- Vaccination of animals/ provision of vaccination of animals	6.00	0.01	5.99	-6.00	0.01
46	64	Special Component Plan for SC-2225-01-789-800-0703- Centrally Sponsored Schemes-SCP-5191-Assistance-Rehabilitation assistance under Atrocity Prevention Act for SC/ST	2.49	1.01	1.48	-1.60	0.12
47	64	Special Component Plan for SC-2236-02-789-101-0703-Centrally Sponsored Scheme-SCP-2179 Special Nutrition Programme for SC in urban slums	24.00	8.54	15.46	-16.15	0.69
48	66	Welfare of Backward Classes	0.60	0.30	0.30	-0.40	0.10
49	68	Public Works relating to Tribal Area Sub Plan-Buildings-4202-03-796-800-0102-ST Area Sub Plan-5226- Stadium for development of basic facility	2.56	0.59	1.97	-2.11	0.14
50	80	Financial assistance to three tier panchayati raj institutions-2202-01-103-0101-State Plan Scheme (Normal)-8403-Grant for pay to Shiksha Karmies for basic services	65.00	47.52	17.48	-19.74	2.26
51	80	Financial assistance to three tier panchayati raj institutions-2202-02-191-8403-Grant for pay to Shiksha Karmies for basic services	9.79	8.10	1.69	-2.45	0.76

**Appendix 2.10**

(Referred to in paragraph 2.3.6; page 36)

**CASES OF UNNECESSARY AUGMENTATION OF FUNDS BY RE-APPROPRIATION DESPITE SAVINGS IS MENTIONED BELOW**

(Rupees in crore)

Sl. No.	Grant No.	Head of account	Original+ Supplementary provision	Actual expenditure	Available savings	Re-appropriation	Final savings
1.	2.	3.	4.	5.	6.	7.	8.
1	3	Police-2055-109-4491- General expenditure (District establishment)	207.25	193.58	13.67	1.06	14.73
2	10	Forest-2406-01-101-3877-Divisional Forest Circle	109.27	108.43	0.84	0.18	1.02
3	19	Public Health and Family Welfare-4210-02-103-1201-EAP(Normal)-6725-Grant under European Commission State Partnership Programme	6.99	2.31	4.68	0.39	5.07
4	23	Water Resources Department-2701-80-001-275-Abhiyana Establishment	5.73	3.20	2.53	0.06	2.59
5	23	Water Resources Department-2701-80-001-3556-Headquarters Establishment-Unit-I	6.74	6.03	0.71	1.20	1.91
6	23	Water Resources Department- 2701-80-001-0101- State Plan Scheme (Normal)-3264- Circle Establishment	1.10	0.56	0.54	0.10	0.64
7	24	Public Works- Roads and Bridges- 3054-04-337-134- Maintenance and Repairs- Ordinary Repairs	75.00	72.81	2.19	1.42	3.61
8	41	Tribal Area Sub Plan-4701-08-796-800-0102- ST area Sub Plan-3366-Construction of Medium Projects	9.00	7.54	1.46	10.00	11.46
9	41	Tribal Area Sub Plan-4701-33-796-800-0102- ST area Sub Plan-3366-Construction of Medium Projects	22.54	5.92	16.62	34.86	51.48

1.	2.	3.	4.	5.	6.	7.	8.
10	42	Public Works relating to Tribal Area Sub Plan- Roads & Bridges-5054-03-796-101-0102-ST Area Sub Plan-5418- Construction of corridor to join four sides of Chhattisgarh State	61.82	54.59	7.23	5.50	12.73
11	45	Minor Irrigation Works-4702-102-0101- State Plan Schemes (Normal)- 9284- Establishment	15.10	5.66	9.44	2.65	12.09
12	58	Expenditure on relief on account of natural calamities and scarcity-2402-102-3142- Soil Conservation Scheme- Countour Bunding	14.06	12.33	1.73	0.46	2.19
13	67	Public Works- Buildings- 2059-60-053-3645- Maintenance of Government Higher Secondary Schools/ College Building	5.00	3.39	1.61	0.55	2.16
14	67	Public Works- Buildings- 4202-01-202-0101- State Plan Schemes (Normal)- 3490- Construction of Secondary School Building	27.98	17.23	10.75	0.73	11.48
15	68	Public Works relating to Tribal Area Sub Plan- Buildings	6.71	4.36	2.35	0.85	3.20

Appendix 2.11

(Referred to in paragraph 2.3.6; page 36)

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

(Rupees in crore)

Sl. No.	Grant No.	Head of account	Original+ Supplementary provision	Actual expenditure	Available excess	Re-appropriation	Final savings
1.	2.	3.	4.	5.	6.	7.	8.
1	8	Land Revenue and District Administration-2029-102-2503-Survey, settlement and land record operation	1.24	2.38	1.14	1.36	0.22
2	8	Land Revenue and District Administration-2029-102-3132-Land Reform Office	0.37	1.23	0.86	0.92	0.06
3	8	Land Revenue and District Administration-2029-103-1472-District Expenditure	34.27	42.06	7.79	10.49	2.70
4	10	Forest-2406-01-102-3531- Conversation of natural reproduce (with Bamboo Forest)	5.25	7.98	2.73	3.00	0.27
5	23	Water Resources Department-4700-02-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Works	30.65	38.02	7.37	8.80	1.43
6	23	Water Resources Department- 4700-80-005-0101- State Plan Schemes (Normal)-4416-Survey	0.50	0.96	0.46	1.00	0.54
7	23	Water Resources Department- 4701-34-800-0101- State Plan Schemes (Normal)-2898-Dam and Appurtenant Works-	20.50	28.11	7.61	9.00	1.39
8	41	Tribal Area Sub Plan-2215-01-796-191-0102-Scheduled Tribe Area Sub Plan-6774-Dantewada Water Supply Schemes	0.10	1.39	1.29	1.30	0.01
9	41	Tribal Area Sub Plan-2702-02-796-016-0102-Scheduled Tribe Area Sub Plan-5707-Shakambari Project	2.16	3.07	0.91	1.06	0.15
10	42	Public Works relating to Tribal Area Sub Plan-Roads & Bridges- 5054-03-796-337-0102- ST Area Sub Plan- 3710-State Highways for State	3.60	4.84	1.24	3.00	1.76



Sl. No.	Grant No.	Head of account	Original+ Supplementary provision	Actual expenditure	Available excess	Re-appropriation	Final savings
1.	2.	3.	4.	5.	6.	7.	8.
11	42	Public Works relating to Tribal Area Sub Plan- Roads & Bridges- 5054-04-796-800-0102- ST Area Sub Plan- 3539- District main roads	2.42	2.77	0.35	1.70	1.35
12	45	Minor Irrigation Works- 2702-02-016-0101- State Plan Schemes (Normal)- 5707- Shakambari Project	2.84	6.26	3.42	3.62	0.20
13	55	Expenditure pertaining to Women and Child Welfare- 2235-02-102-0801- Central Sector Schemes Normal- 9131- Training to Anganwadi Workers under Integrated Child Development Scheme	1.68	2.04	0.36	0.44	0.08
14	64	Special Component Plan for Scheduled Castes-2702-02- 789-016-0103- Special Component Plan for SC- 5707-Shakambari Project	0.68	1.02	0.34	0.36	0.02
15	67	Public Works- Buildings- 4059-01-051-0101- State Plan Schemes (Normal)- 4485- General Administration Department (Buildings)	1.00	3.76	2.76	3.50	0.74
16	67	Public Works- Buildings- 4202-02-105-0101- State Plan Schemes (Normal)- 515-Construction of engineering/ technical institution Buildings	5.48	6.95	1.47	1.85	0.38
17	68	Public Works relating to Tribal Area Sub Plan- Buildings-4202-01-796-203-0102- ST Area Sub Plan- 5086- Construction of College Buildings	2.99	4.04	1.05	1.84	0.79
18	68	Public Works relating to Tribal Area Sub Plan- Buildings-4210-02-796-103-0102- ST Area Sub Plan- 1209- Construction of Primary Health Centre under Rural Schemes	0.07	0.88	0.81	1.94	1.13
19	68	Public Works relating to Tribal Area Sub Plan- Buildings-4225-02-796-277-0102- ST Area Sub Plan- 9840- Construction of Building of Educational Institutions	7.21	7.77	0.56	2.72	2.16

Sl. No.	Grant No.	Head of account	Original+ Supplementary provision	Actual expenditure	Available excess	Re-appropriation	Final savings
1.	2.	3.	4.	5.	6.	7.	8.
20	75	NABARD aided projects pertaining to Water Resources Department- 4701-32-800-0311- NABARD Project (General)- 5188- Construction of Medium Irrigation Project (NABARD)	10.00	21.87	11.87	12.00	0.13
21	79	Expenditure pertaining to Medical Education Department-4210-03-105-0101- State Plan Schemes (Normal)- 1352- Medical College	9.58	10.41	0.83	0.85	0.02
22	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan- 2202-01-796-101-0102- ST Area Sub Plan- 3496- Middle Schools	6.75	6.97	0.22	2.48	2.26
23	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan- 2202-01-796-101-0102- ST Area Sub Plan- 5216- High Schools	6.33	6.77	0.44	1.30	0.86

**Appendix 2.12**

(Referred to in paragraph 2.3.7; page 37)

**LAPSE OF BUDGET PROVISION***(Rupees in crore)*

Sl. No.	Grant number	Name of Grant/ Appropriation	Total available savings	Amount surrendered	Amount not surrendered	Percentage of total savings
1.	2.	3.	4.	5.	6.	7.
<b>(A)- REVENUE VOTED</b>						
1	3	Police	68.42	3.87	64.55	94.34
2	6	Expenditure pertaining to Finance Department	252.78	1.29	251.49	99.49
3	10	Forest	38.77	27.67	11.10	28.63
4	13	Agriculture	23.21	0.00	23.21	100.00
5	14	Expenditure pertaining to Animal Husbandry Department	12.24	0.00	12.24	100.00
6	17	Co-operation	8.79	0.00	8.79	100.00
7	19	Public Health and Family welfare	86.12	0.00	86.12	100.00
8	20	Public Health and Engineering	17.78	0.00	17.78	100.00
9	23	Water Resources Department	5.97	0.00	5.97	100.00
10	25	Expenditure pertaining to Mineral Resources Department	38.57	3.07	35.50	92.04
11	27	School Education	52.88	0.00	52.88	100.00
12	29	Administration of Justice and Elections	11.69	1.14	10.55	90.25
13	30	Expenditure pertaining to Panchayat and Rural Development Department	51.94	0.07	51.87	99.87
14	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	48.68	0.00	48.68	100.00
15	41	Tribal Areas Sub-Plan	225.00	100.21	124.79	55.46
16	44	Higher Education	36.48	0.00	36.48	100.00
17	59	Externally Aided projects pertaining to Panchayat and Rural Development Department	109.65	0.12	109.53	99.89
18	64	Special Component plan for Scheduled Castes	61.23	24.71	36.52	59.64
19	69	Urban Administration and Development Department	104.15	0.00	104.15	100.00
20	79	Expenditure pertaining to Medical Education Department	18.47	0.00	18.47	100.00
21	81	Financial Assistance to Urban Bodies	15.75	0.00	15.75	100.00
22	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Areas Sub-Plan	17.98	5.55	12.43	69.13
<b>TOTAL: A</b>			<b>1306.55</b>	<b>167.70</b>	<b>1138.85</b>	
<b>(B)- REVENUE CHARGED</b>						
23	12	Expenditure pertaining to Energy Department	10.36	0.00	10.36	100.00
<b>TOTAL: B</b>			<b>10.36</b>	<b>0.00</b>	<b>10.36</b>	

(Rupees in crore)

Sl. No.	Grant number	Name of Grant/ Appropriation	Total available savings	Amount surrendered	Amount not surrendered	Percentage of total savings
1.	2.	3.	4.	5.	6.	7.
<b>(B)- CAPITAL VOTED</b>						
24	17	Co-operation	17.62	0.00	17.62	100.00
25	19	Public Health and Family welfare	5.76	0.00	5.76	100.00
26	20	Public Health Engineering	28.95	0.00	28.95	100.00
27	21	Expenditure pertaining to Housing and Environment Department	13.48	8.46	5.02	37.24
28	23	Water Resources Department	64.12	17.91	46.21	72.07
29	36	Transport	16.88	0.00	16.88	100.00
30	41	Tribal Areas Sub-Plan	99.37	8.80	90.57	91.14
31	42	Public Works relating to Tribal Area Sub-Plan- Roads & Bridges	93.56	38.00	55.56	59.38
32	45	Minor Irrigation works	25.75	0.00	25.75	100.00
33	67	Public works-Buildings	27.28	0.00	27.28	100.00
34	68	Public Works Relating to Tribal Area Sub-Plan- Buildings	35.43	10.01	25.42	71.75
35	76	Externally Aided projects pertaining to Public Works Department	207.29	150.00	57.29	27.64
36	79	Expenditure pertaing to Medical Education Department	21.78	0.00	21.78	100.00
37	81	Financial Assistance to Urban Bodies	21.71	0.00	21.71	100.00
<b>TOTAL: C</b>			<b>678.98</b>	<b>233.18</b>	<b>445.80</b>	
<b>GRAND TOTAL: A+B+C</b>			<b>1995.89</b>	<b>400.88</b>	<b>1595.01</b>	

**Appendix 2.13***(Referred to in paragraph 2.3.7; page 37)***SURRENDER OF FUNDS****TOTAL AMOUNT OF SANCTION OF SURRENDERS ISSUED ON 31 MARCH 2007***(Rupees in thousand)*

Sl. No.	Grant number	Nature of account	Upto 28.2.2007	1.3.2007 to 30.3.2007	On 31.3.2007	Total
1.	2.	3.	4.	5.	6.	7.
1	Interest payment and servicing of debt	Revenue(Charged)	--	2109288	--	2109288
2	Public Debt	Capital(Charged)	--	--	2683236	2683236
3	1	Revenue(Voted)	--	---	94686	94686
		Revenue(Charged)	--	--	29967	29967
4	2	Revenue(Voted)	--	--	10776	10776
5	3	Revenue(Voted)	--	---	38701	38701
		Revenue(Charged)	--	--	200	200
6	5	Revenue(Voted)	---	--	115179	115179
		Revenue(Charged)	--	--	11	11
7	6	Revenue(Voted)	--	12863	--	12863
		Revenue(Charged)	--	35	--	35
		Capital(Voted)	---	29912	--	29912
8	7	Revenue(Voted)	--	--	81440	81440
		Revenue(Charged)	--	--	566	566
		Capital(Voted)	--	--	129	129
9	8	Revenue(Voted)	--	670798	--	670798
		Revenue(Charged)	--	68	--	68
		Capital(Voted)	--	28949	--	28949
10	9	Revenue(Voted)	--	--	17866	17866
		Revenue(Charged)	--	--	10	10
		Capital(Voted)	--	--	9200	9200
11	10	Revenue(Voted)	--	276741	--	276741
		Capital(Voted)	6000	300	--	6300
12	11	Revenue(Voted)	--	51103	--	51103
		Revenue(Charged)	--	15	--	15
		Capital(Voted)	--	--	32227	32227
		Capital(Charged)	--	--	1284	1284
13	12	Revenue(Voted)	--	1667	--	1667
		Capital(Voted)	--	50000	--	50000
14	15	Revenue(Voted)	--	3012	23892	26904
15	16	Revenue(Voted)	--	924	--	924
16	21	Revenue(Voted)	--	66399	--	66399
		Capital(Voted)	--	84613	--	84613
17	23	Capital(Voted)	--	179145	--	179145
18	24	Capital(Charged)	250	--	--	250
19	25	Revenue(Voted)	--	30744	--	30744
		Revenue(Charged)	--	50	--	50
		Capital(Voted)	--	12900	--	12900
20	26	Revenue(Voted)	--	--	12692	12692
21	28	Revenue(Voted)	--	692	--	692
22	29	Revenue(Voted)	--	--	11417	11417

1.	2.	3.	4.	5.	6.	7.
23	30	Revenue(Voted)	--	671	--	671
24	31	Revenue(Voted)	--	--	600	600
25	33	Revenue(Voted)	--	--	475750	475750
26	34	Revenue(Voted)	--	18288	--	18288
27	35	Revenue(Voted)	--	--	3370	3370
		Revenue(Charged)	--	--	60	60
		Capital(Voted)	--	--	460	460
28	38	Revenue(Voted)	--	1092935	--	1092935
		Capital(Voted)	--	558811	--	558811
29	40	Revenue(Voted)	--	6867	--	6867
		Capital(Voted)	--	7850	--	7850
30	41	Revenue(Voted)	14906	20481	966691	1002078
		Capital(Voted)	100	23694	64197	87991
31	42	Capital(Voted)	380000	--	--	380000
32	43	Revenue(Voted)	--	--	10970	10970
		Revenue(Charged)	--	--	10	10
33	46	Revenue(Voted)	--	--	2710	2710
34	47	Revenue(Voted)	--	--	232265	232265
		Capital(Voted)	--	--	88510	88510
35	49	Revenue(Voted)	--	--	13622	13622
36	55	Revenue(Voted)	--	--	959612	959612
		Capital(Voted)	--	--	15000	15000
37	56	Revenue(Voted)	--	22533	--	22533
		Revenue(Charged)	--	10	--	10
		Capital(Voted)	--	221	--	221
38	57	Capital(Voted)	--	148500	--	148500
39	58	Revenue(Voted)	--	0	1171290	1171290
		Revenue(Charged)	--	0	2000	2000
40	59	Revenue(Voted)	--	1200	--	1200
41	60	Capital(Voted)	--	0	99	99
42	64	Revenue(Voted)	--	247144	--	247144
		Capital(Voted)	--	30767	--	30767
43	65	Revenue(Voted)	--	2895	--	2895
		Revenue(Charged)	--	10	--	10
		Capital(Voted)	--	4500	--	4500
44	66	Revenue(Voted)	--	0	9023	9023
		Capital(Voted)	--	0	5783	5783
45	67	Revenue(Voted)	--	0	50	50
46	68	Capital(Voted)	80100	0	20000	100100
47	75	Capital(Voted)	--	18000	--	18000
48	76	Capital(Voted)	1500000	0	--	1500000
49	78	Revenue(Voted)	--	6582	--	6582
		Capital(Voted)	--	296	--	296
50	80	Revenue(Voted)	--	337657	--	337657
		Capital(Voted)	--	358	--	358
51	82	Revenue(Voted)	--	40189	15304	55493
		Capital(Voted)	--	--	400	400
<b>TOTAL:</b>			<b>1981356</b>	<b>6200677</b>	<b>7221255</b>	<b>15403288</b>

**Appendix 2.14***(Referred to in paragraph 2.3.8; page 37)***INJUDICIOUS AND UNREALISTIC SURRENDER  
CASES WHERE AMOUNT SURRENDERED WAS MORE THAN AVAILABLE  
SAVINGS***(Rupees in crore)*

Sl. No.	Grant number	Name of Grant/ Appropriation	Total available savings	Amount surrendered
<b>(A)- REVENUE VOTED</b>				
1	1	General Administration	8.32	9.47
2	7	Expenditure pertaining to Commercial Tax Department	4.99	8.14
3	33	Tribal Welfare	38.98	47.58
4	38	Grant-in-aid received on the recommendation of Twelfth Finance Commission	107.09	109.29
5	47	Technical Education and Manpower Planning Department	22.32	23.23
6	55	Expenditure pertaining to Women and Child Welfare	94.48	95.96
7	58	Expenditure on Relief on account of natural calamities and scarcities	79.71	117.13
<b>TOTAL: A</b>			<b>355.89</b>	<b>410.80</b>
<b>(B)- REVENUE CHARGED</b>				
8		Interest payments and servicing of debt	172.71	210.93
9	1	General Administration	2.92	3.00
<b>TOTAL: B</b>			<b>175.63</b>	<b>213.93</b>
<b>(C)- CAPITAL VOTED</b>				
10	6	Expenditure pertaining to Finance Department	1.58	2.99
11	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	55.34	55.88
12	47	Technical Education and Manpower Planning Department	8.17	8.85
13	55	Expenditure pertaining to Women and Child Welfare	1.38	1.50
14	64	Special component plan for Schedule Castes	2.82	3.08
<b>TOTAL: C</b>			<b>69.29</b>	<b>72.30</b>
<b>GRAND TOTAL: (A+B+C)</b>			<b>600.81</b>	<b>697.03</b>

**Appendix 2.15***(Referred to in paragraph 2.4; page 37)***DEFECTIVE SANCTIONS OF RE-APPROPRIATIONS/SURRENDERS***(In Rupees)*

Sl. No.	No. of sanctions	Grant number	Amount	Particulars of Irregularities
1	11	17, 22, 29, 31, 41, 64 & 69	56,65,47,100	Sanctioned issued in 2007-08.
2	15	3, 13, 14, 20, 30, 34, 39, 41, 43, 56, 64 & 79	22,14,66,576	Sanctions not prepared as per rules.
3	5	2 & 44	43,03,72,302	Received after cut off date.
4	6	13, 36, 41, 45, 64 & 82	7,36,46,000	Non-availability of details.
5	2	Interest payment & 67	17,14,48,000	Due to reappropriation of funds more than the budget.
6	1	23	2,32,00,000	Wrong reappropriation.
7	1	Interest payment	5,00,000	Excess surrender.
<b>TOTAL</b>			<b>1487179978</b>	

**Appendix 2.16**

(Referred to in paragraph 2.5; page 37)

**RUSH OF EXPENDITURE**

(Rupees in crore)

Sl. No.	Grant Number	Description of Grant	Total Provision during 2006-07	Total expenditure during 2006-07	Expenditure during March 2007	Percentage of expenditure in March 2007 to total expenditure
1	9	Expenditure pertaining to Revenue Department	7.67	4.42	2.39	54
2	11	Expenditure pertaining to Commerce and Industry Department	102.23	93.73	72.15	77
3	17	Co-operation	98.85	72.44	47.72	66
4	21	Expenditure pertaining to Housing & Environment Department	606.50	586.32	519.28	89
5	38	Grant-in-aid received on the recommendations of Twelfth Finance Commission	221.07	58.65	34.54	59
6	43	Sports and Youth Welfare	20.84	19.76	16.50	84
7	46	Science and Technology	7.96	7.68	6.83	89
8	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	0.85	0.70	0.70	100
9	56	Rural Industries	35.31	31.37	12.8	41
10	59	Externally Aided Projects pertaining to Panchayat and Rural Development Department	160.12	50.47	35.47	70
11	60	Expenditure pertaining to District Plan Schemes	28.00	27.79	11.72	42
12	69	Urban Administration and Development Department-Urban Welfare	289.72	185.57	102.72	55
13	77	Externally Aided Projects pertaining to Development of Tribal Area in Bilaspur Division	10.00	10.00	5.00	50
14	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	3.00	3.00	3.00	100
		<b>TOTAL</b>	<b>1592.12</b>	<b>1151.9</b>	<b>870.82</b>	

**Appendix 2.17**

(Referred to in paragraph 2.6.2; page 38)

**STATEMENT SHOWING SUBSTANTIAL SAVINGS UNDER SCHEME**

(Rupees in crore)

Sl. No.	Grant No. and name	Major head	Scheme head	Total grant	Total expenditure	Savings
1.	24-Public Works Roads and Bridges	3054-1826	BT work	24.00	18.47	5.53
2.		3054-4090	Special repair	20.00	11.31	8.69
3.		5054-4151	Big Bridge construction	37.88	33.00	4.88
4.		5054-3775	Railway Over bridge	50.00	37.16	12.84
5.		3054-4090	Special repair	10.00	5.54	4.46
6.		3054-4557	Strengthening	30.00	26.04	3.96
7.	25-Expenditure pertaining to Mineral Resources Department	2853-4643	Regional Establishment	5.07	3.11	1.96
8.		2853-4640	District Establishment	4.43	3.09	1.34
9.		4853-6701	Expenditure from Mineral Fund	10.00	8.71	1.29
10.	36-Transport	2041-101-4280	Collection charges	4.94	3.45	1.49
11.	55-Expenditure pertaining to Women and Child Welfare	2235-5354	Integrated Service scheme	46.60	1.31	45.29
12.		2235-9050	Minimum needs programme special nutrition scheme	99.00	42.46	56.54
<b>Total</b>				<b>341.92</b>	<b>193.65</b>	<b>148.27</b>



**Appendix 3.1***(Referred to in Paragraph 3.1.6.1; page 41)***Statement showing variation in estimate from DPR**

Sl. No.	Name of Road	km	Agreement No.	Provision in DPR	Provision in Estimate	Higher/ Lower Specification	Reasons for variation
1	Manpur-Devbhog Road	169 km	82DL/ 2002-03	60 mm DBM/ 50 mm BM 25 mm SDBC side drains	50 mm BM 20 mm MSS -	Lower	Separate results of traffic census. Survey of catchment area was not done.
2	Kotmi-Katghora Road	84.6 km	1DL/ 2004-05	20 mm PC	50 mm BM 25 mm SDBC	Higher	Separate results of traffic census.
3	Ambikapur-Ramanujganj	1-3 & 18-30 km	11DL/ 2002-03	20 mm OGPC Seal coat	50 mm BM 25 mm SDBC	Higher	No specific reasons

**Appendix 3.2**

(Referred to in Paragraph 3.1.6.2; page 42)

**Details of Agreements under Corridor Scheme**

Sl No.	Name of Road	Name of Contractor m/s/shri	Agreement No. & Year	PAC (Rs in crore)	Details of Payment made (in crore)	Date of floating tender	No. & Date Of AA (Rs in crore)	No. & Date Of TS (Rs in crore)
<b>Pendra Road Division</b>								
1	Keonchi-kansbahara Road , length-92.8 km NS-No.2	Mc Nally Bharat Engg. Company Ltd.,Kolkata	19 DL/ 2003-04	19.01	46 & Final Bill paid Rs 17.08	10/12/2002	30-1-03 Rs 121.89	23-5-03 Rs 18.37
<b>Jashpur Division</b>								
1	Ludeg-Tapkara-Lawakera Road , length-55.60 km EW NO.3	Dashmesh Construction, Patthalgaon	216 DL/ 2002-03	12.48	32 & Incomplete Final Rs 5.86	4/10/2002	19-2-03 Rs 32.41	1-5-03 Rs 12.48
2	Bagicha-Batauli Road , length-23 km EW No.4	Vinay Kumar Singh s/o Late Shri L.B. Singh, Ambikapur	218 DL/ 2002-03	4.26	10 & Incomplete Final Rs 5.29	4/10/2002	16-1-2003 Rs 25.20	23-5-03 Rs 4.26
3	Bagicha-Charaidand Road , length-47 km EW No.4	Vinay Kumar Singh s/o Late Shri L.B. Singh, Ambikapur	217 DL/ 2002-03	12.22	17 RA Bill Rs 7.60	4/10/2002	16-1-2003 Rs 25.20	Rs 13.75
4.	Kunkari-Tapkara Road, length-21 km EW No.4	B-Engineers & Builders Ltd., Bhuwaneshwar	215 DL/ 2002-03	3.44	5 & Incomplete Rs 0.39	4/10/2002	16-1-2003 Rs 25.20	Rs 3.44
<b>Raipur Dn. No. III</b>								
1	Dudhwa bifurcation at Kanker to Devbhog Road, length-169 km EW No.1	Sanjay Agarwal, Raipur	82 DL/ 2002-03	20	25 RA Bill Rs 28.61 6 RA Bill (Escalation) Rs 1.23	4-10-2002 Opened on 6-11-2002	8-1-2003 Rs 28.92	25-7-03 Rs 31.81
<b>Korba Division</b>								
1	Kotmi-Katghora Road, length-80 km EW No.3	M.K. Gupta, Siligudi, West Bengal	100 DL/ 2002-03	26.04	4 Incomplete RA Bill Rs 1.45	4/12/2002	19-2-2003 Rs 32.41	1-5-03 Rs 19.67
<b>Ambikapur Division</b>								
1	Ambikapur-Ramanujganj Road NS No. 1A length-16 km	Lal Babu Singh, Sarguja	11 DL/ 2002-03	3.31	10 & Final Bill Rs 3.51	Jan-02	16-1-2003 Rs 59.39	2003-04 Rs 59.59
2	Bilaspur-Katghora-Ambikapur Road length-68 km							
(i)	Improvement of riding surface length-15 km	Bajrang Lal Agarwal, Surajpur	13 DL/ 2002-03	3.33	8 & Final Bill paid Rs 5.04	15-5-2002	16-1-2003 Rs 59.39	2003-04 Rs 59.39
(ii)	Improvement of riding surface length-17 km	Bajrang Lal Agarwal, Surajpur	16 DL/ 2002-03	3.28	12 & Final Bill paid Rs 4.00	15-5-2002	16-1-2003 Rs 59.39	2003-04 Rs 59.39
(iii)	Improvement of riding surface length-6 km	V K Singh	5 DL/ 2003-04	2.38	11 & Final Bill paid Rs 2.16	15-5-2002	16-1-2003 Rs 59.39	2003-04 Rs 59.39

### Appendix 3.3

(Referred to in Paragraph 3.1.8.1; page 44)

#### Statement showing undue aid to contractor due to sanction of secured advance on perishable items

Sl. No.	Running Bill/ Vr. No.	Item	Quantity	Rate (in Rs/cum/M T/ metre)	Amount (In Rs)	75 per cent of amount paid which was inadmissible (In Rs)	Recovery Bill/ Vr. No.	Recovered amount (In Rs)	Period	Days
1	II R/Bill & 7DL/ 06.05.2003	metal 26.50 mm	5,016 cum	250.00	12,54,000	13,32,375	Vth R bill 2DL/4.8.2003	13,32,375	6.5.2003 to 3.8.2003	90
		metal 13.20 mm	1,140 cum	275.00	3,13,500					
		metal 11.20mm	760cum	275.00	2,09,000					
2	Vth R/Bill & 2 DL/ 04.08.2003	metal 26.50 mm	7,639 cum	791.00	60,42,449	54,00,330	VIII R Bill 28DL/17.12.2003	18,68,493	04.08.2003 to 16.12.2003	135
		Bitumen	71.76 MT	16,137.00	11,57,991					
		5,557cum								
3							Xth R Bill 27 DL/23.1.2003	1,55,881	17.12.2003 to 22.01.2004	37
4	XIII th R/Bill 21 DL/29.3 .2004	metal 26.50 mm	5,557 cum	791.00	43,95,587	47,02,790				
		RCC H/P 1200 mm	57 metre	3,000.00	1,71,000					
		RCC H/P 1000 mm	22 metre	2,500.00	55,000.00					
		Transportation & commercial tax			1,11,550 31,188					
		metal 26.50 mm	1,000 cum	791.00	7,91,000					
		metal 20.00 mm	1,300cum	550.00	7,15,000					
5							XVIth R Bill 11DL/17.6.2004	52,15,891	23.1.2004 to 28.3.2004	66
6							XIXth Rbill 42 DL/08.02.2005	18,62,855	29.3.2004 to 16.06.2004	80
7							XXth Rbill Vr. No. 60 DL/23.2.2005	10,00,000	17.06.2004 to 7.2.2005	236
<b>Total</b>						1,14,35,495				
<b>Say Rs.</b>						<b>1.14 crore</b>				

**Appendix 3.4**

(Referred to in Paragraph 3.1.9.1; page 48)

**Statement showing frequency of tests for items on Corridor Scheme**

Sl. No.	Particulars	Name of tests	Required frequency	Quantity		No.of test required	Test conducted	Percentage	
				Magnitude	Unit				
1	Embankment of earth	CBR	1 Test/500 cum	1350229.60	cum	2,700	0	0	
		Dry Density	1 Test/500 cum	1350229.60	cum	2,700	0	0	
2	Sub Base(Sand)	Dry Density	1 Test/500 cum	54322.62	cum	109	0	0	
		CBR	1 Test/500 cum	54322.62	cum	109	0	0	
3	Sub Base(Moorum)	CBR	1 Test/500 cum	259427.39	cum	519	117	23	
		LL	1 Test/500 cum	259427.39	cum	519	68	13	
		PI	1 Test/500 cum	259427.39	cum	519	91	18	
4	WBM	Flakiness & Elongation	1 Test/200 cum	313679.13	cum	1,568	284	18	
		Impact Value	1 Test/200 cum	313679.13	cum	1,568	392	25	
5	Bituminous Macadam(BM)	Flakiness & Elongation	1 Test/50 cum	61878.27	cum	1,238	86	7	
		Impact value	1 Test/50 cum	61878.27	cum	1,238	99	8	
		Binder content	1 Test/400 MT	123756.55	mt	309	146	47	
		Density of compacted layer	1 Test/250 sqm	862734.68	sqm	3,451	64	2	
6	Dense Bituminous Macadam(DBM)	Flakiness & Elongation	1 Test/50cum	37368.14	cum	747	29	4	
		Impact value	1 Test/50 cum	37368.14	cum	747	37	5	
		Binder content	1 Test/400 MT	74736.27	mt	187	127	68	
		Density of compacted layer	1 Test/250 sqm	1494725.00	sqm	5,979	0	0	
		Marshall test	3 Test/400 MT.	74736.27	mt	561	0	0	
7	SDBC	Flakiness & Elongation	1 Test/50 cum	22978.67	cum	460	22	5	
		Impact value	1 Test/50 cum	22978.67	cum	460	29	6	
		Binder content	1 Test/400 MT	45957.34	mt	115	19	17	
		Density of compacted layer	1 Test/250 sqm	919146.76	sqm	3,677	0	0	
		Marshall test	3 Test/400 MT	45957.34	mt	345	0	0	
8	OGPC	Flakiness & Elongation	1 Test/50 cum	56.34	cum	1	0	0	
		Impact value	1 Test/50 cum	56.34	cum	1	0	0	
		Binder content	1 Test/400 MT	112.68	mt	0	0	0	
		<b>26 Parameters</b>				<b>Total:</b>	<b>29,826</b>	<b>1,610.00</b>	<b>5</b>

**Appendix 3.5***(Referred to in Paragraph 3.1.9.4; page 49)***Statement showing loss to Government due to sinkage of road**

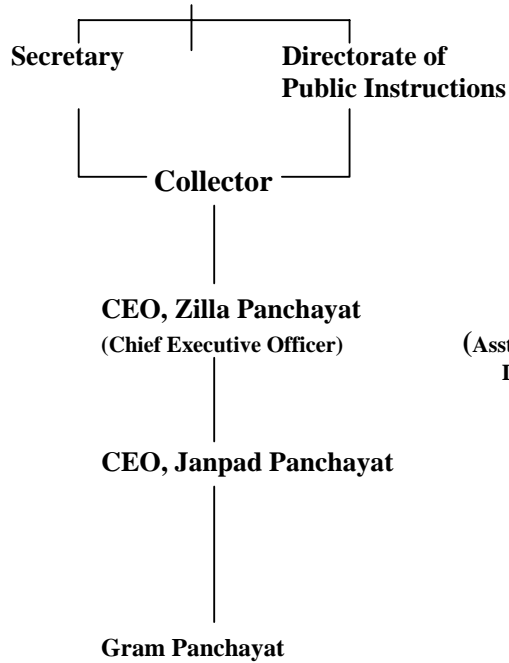
Sl No.	Km	Tack Coat (in sqm)	BUSG (in cum)	BM (in cum)	MSS (in sqm)	GRAND TOTAL
1	9/2 -12/2 km	10,620.00	147.15	595.36	10,620.00	
2	1-17 km	53,506.56	20.29	2,469.10	44,194.10	
<b>Total Quantity</b>		64,126.56	167.44	3,064.46	54,814.10	
<b>Rate Rs per cum</b>		7.50	1,280.00	1,985.00	49.00	
<b>TOTAL Amount</b>		4,80,949.2	2,14,319.36	60,82,953.10	26,85,890.90	<b>94,64,112</b>
					<b>Add 18.93%</b>	<b>17,91,557</b>
						<b>1,12,55,669</b>
					<b>Say Rs.</b>	<b>1.13 crore</b>

**Appendix-3.6**

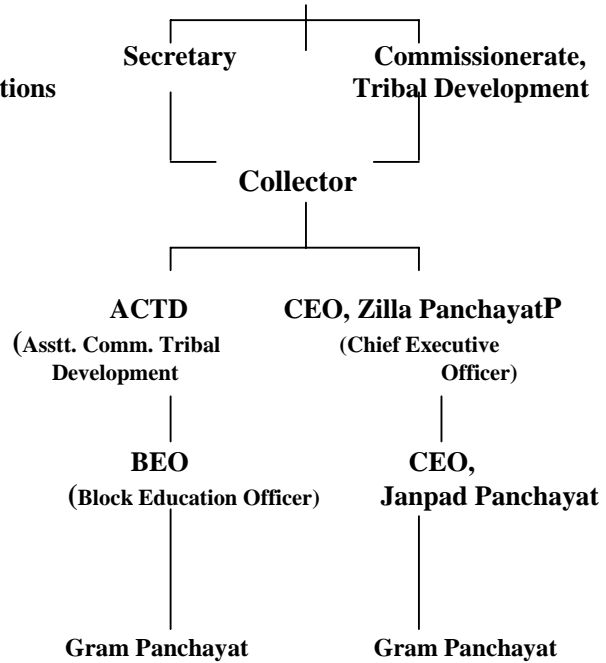
(Referred to in paragraph 3.2.3; page 54)

**The organizational structure for implementation of the programme in School Education and Tribal Development Department**

**School Education Department**



**Tribal Development Department**



## Appendix-3.7

(Referred to in paragraph 3.2.6; page 55)

## List of randomly selected sample schools for performance audit on Mid-day Meal Scheme

Sl. No.	Name of Primary Schools(P.S.)/ Centres	Sl. No.	Name of Primary Schools(P.S.)/ Centres
<b>RAIPUR</b>		<b>JANJGIR</b>	
1.	P. S. Tikra Para 'A', Raipur	6.	P. S. (New) Sewai, Dihpara
2.	P. S. Chhotegobra, Mainpur	7.	P. S.(New) Murpar, Nawagarh
3.	P. S. Darri Para, Gariaband	8.	P. S. Gausala-Naila, Nawagarh
4.	P. S. Deoribahra, Gariaband	9.	P. S. (New) Khaira, Nawagarh
5.	P. S. Dabnai, Deobhog	10.	P. S. (New) Guthia, Nawagarh
6.	P. S. Amapara 'B', Raipur	11.	P. S. Charpara, Malkharoda
7.	P. S. Jagannath Nagar, Raipur	12.	P. S.Saraipali, Dabhra
8.	P. S. Mohrenga, Tilda	13.	P. S(New) Sabriadera, Ghoghra
9.	P. S. Rangora, Kasdol	14.	P. S. Sadar, Janjgir
10.	P. S. Jamnadih, Bilaigarh	15.	P. S.Kalmi, Malkharoda
11.	P. S. Girls Aminpara, Raipur	16.	P. S. Arjuni, Akaltara
12.	P. S. Abadipara, Parsoda, Abhanpur	17.	P. S. Godpara , Kotmisonar, Akaltara
13.	P. S. Pausari, Balauda Bazar	18.	P. S. Mission, Janjgir
14.	P. S. Purena, Baloda Bazar	19.	P. S.Meubhata, Pamgarh
15.	P. S.Uddyog Nagari, Raipur	20.	P. S. Sondih, Akaltara
<b>JAGDALPUR</b>		<b>KORBA</b>	
1.	P. S. Jambaon Bastanar	1.	P. S. Dheedasarai, Korba
2.	P. S. Gudrapara, Keshkal	2.	P. S. Bharbhatha (Nondarha), Kartala
3.	P. S. Nayapara, Keshkal	3.	P. S. Tikripara (Dhodhotarai), Kartala
4.	P. S. Mangru Kachoda, Halba Kachora, Jagdalpur	4.	P. S. Rishdi, Korba
5.	P. S. Indira Gandhi, Jagdalpur	5.	P. S. Amliduggu, Korba
6.	P. S. Kokralpara, Keshkal	6.	P. S. Kudurmal, Korba
7.	P. S. Charkai, Farasgaon	7.	P. S. Kachora, Kartala
8.	P. S. Surangiyapara, Jagdalpur	8.	P. S. Dwaripara, Chhuia, Kartala
9.	P. S. Banachpai, Farasgaon	9.	P. S. Thitoli-Chicholi, Kartala
10.	P. S. Gattipalna, Farasgaon	10.	P. S. Sitamarhi, Korba
11.	P. S. Chichadi, Palana, Baderajpur	11.	P. S. Basti, Katghora
12.	P. S. Jiragaon, Kumhali, Jagdalpur	12.	P. S. Basin, Podiuprora
13.	P. S. Gufapal, Kukanar, Darbha	13.	P. S. Uchlenga, Podiuprora
14.	P.S. New Pujari Para, Sadra, Lohandiguda	14.	P. S. Dewgaon, Katghora
15.	P. S. Bahadurguda, Jagdalpur	15.	P. S. Pumphouse, Korba
16.	P. S. Bondkapadar, Salana, Makdi	16.	P. S. (New) Shantinagar, Pali
17.	P. S. Tekapal, Kondagaon	17.	P. S. Chhorabhata, Pali
18.	P. S. Sarpanch Para, Kondagaon	18.	P. S. Pandripani, Pali
19.	P. S. Kongera, Kondagaon	19.	P. S. Dhodhipara, Pali
20.	P. S. Dongriguda, Kurandi, Jagdalpur	20.	P. S. Lalghat, Korba
<b>JANJGIR</b>		<b>DHAMTARI</b>	
1.	P. S. Darri, Bamhniidih	1.	P. S. (Girls) Magarload
2.	P. S. Siladehi, Bamhniidih	2.	P. S. Bhainsmundi, Magarload
3.	P. S. Baidhguduru, Jaijaipur	3.	P. S. (Boys) Magarload,
4.	P. S. Bhandapara, Jaijaipur	4.	New P. S. Mathuranagar, Magarload
5.	P. S. Basti-12, Janjgir	5.	P.S. (Girls) Amdih, Dhamtari block
		6.	New P.S. Bastipara, Dhamtari block
		7.	New P.S. Sitlapara, Dhamtari block
		8.	New P. S. Bharripara, Dhamtari block
		9.	Unnayan P. S. Amdih, Dhamtari block
		10.	P. S. (Boys) Amdih, Dhamtari block
		11.	P. S. (Boys), Megha, Magarload

Sl. No.	Name of Primary Schools(P.S.)/ Centres	Sl. No.	Name of Primary Schools(P.S.)/ Centres
	<b>DHAMTARI</b>		<b>KAWARDHA</b>
12.	P. S. (Girls), Megha, Magarload	5.	P.S. Bhimpuri, Kawardha block
13.	P. S. Senhabhata, Magarload block	6.	P. S. Devpura, Pandaria block
14.	New P. S. Potiadih (Nawapara), Dhamtari block	7.	P. S. Motimpur, Pandaria block
15.	P. S. Abadipara, Dhamtari block	8.	P. S. Sirmadabri, Pandaria block
16.	P. S. Potiadih, Dhamtari block	9.	P.S. Banzhimauha, Pandaria block
17.	Unnayan P. S. Soram, Dhamtari block	10.	P. S. Mainpura, Panadria block
18.	New P. S. Gouthan Para, Dhamtari block	11.	P. S. Pendrikhurd, Kawardha block
19.	P. S. Soram, Dhamtari block	12.	P. S. Rauha, Pandaria block
20.	P. S. Beltara, Dhamtari block	13.	P. S. Bijai, Kawardha block
21.	New P. S. Ramsagar Para, Dhamtari block	14.	P. S. Joratal, Kawardha block
22.	New P. S. Saifan Para, Dhamtari block	15.	P.S. Magarada, Kawardha block
23.	P. S. Mujgahan, Dhamtari block	16.	P. S. Dullapur, Kawardha block
	<b>KAWARDHA</b>	17.	P. S. Talpur , Kawardha block
1.	P. S. Jevarankhurd, Kawardha block	18.	P. S. Kubakhurd, Pandaria block
2.	P. S. Charbhatakhurd, Kawardha block	19.	P. S. Charbhata, Kawardha block
3.	P. S. Amlidih, Kawardha block	20.	P. S. Mohtarakhurd, Pandaria block
4.	P. S. Dashranpur, Pandaria block		



## Appendix-3.8

(Referred to in paragraph 3.3.6; page 74)

## Statement showing delay in release of funds

Financial Year 2002-03						
Sl. No.	Release from GOI		Release from State		Delay (in days) after 15 days	Interest @7%pa Rs in lakh
	Letter No./Date	Released Amount Rs in lakh	Letter No./Date	Released Amount		
1.	11020/06/2002/ARWS P TM-1/09-05-02	1163.10	792/TS/02/08- 07-02	1163.00	44	9.81
2.	11020/06/2002/ARWS P TM-1/15-07-02	58.40				
3.	11020/06/2002/ARWS P TM-1/13-01-03	1221.50				
4.	11020/06/2002/ARWS P TM-1/28-03-03	500.00	1241/F-10-12- 10-03-34-2/4-6- 2003	500.00	51	4.89
Financial Year 2003-04						
5.	11020/06/2003/ARWS P TM-1/13-05-03	950.50	471/F-11-3/34- 2/03/ 29-03-04	950.50	321	55.59
6.	11020/38/2003/ARWS P TM-1/29-07-03	229.23	16/F-11-3-32- 2/03/ 03-01-04	229.23	142	6.24
7.	11032/02/2003/ARWS P TM-II/05-08-03	673.00				
8.	11020/38/2003/ARWS P TM-1/17-03-04	229.23	470/F-11-3/34- 2/03/ 29-03-04	229.23	--	--
9.	11020/06/2003/ARWS P TM-1/17-03-04	950.50				
Financial Year 2004-05						
10.	11020/06/2004/ARWS P TM-1/08-06-04	983.00				
11.	11020/06/2004/ARWS P TM-1/27-10-04	347.00	141/11-07-05 342/04/22-01- 05	347	71	4.72
12.	11020/06/2004/ARWS P TM-1/17-11-04	350.00				
13.	11020/06/2004/ARWS P TM-1/24-03-05	589.80	1509/1002/01- 08-05	589.80	114	12.89
Financial Year 2005-06						
14.	11020/06/2005/ARWS P TM-1/21-05-05	2577.00	1593/1394/34- 2/22-08-05	2577.00	77	38.05
15.	11020/06/2005/ARWS P TM-1/30-09-05	375.49	2450/2000/34- 2/13-12-05	375.49	58	4.17
16.	11034/29/2003/ARWS P TM-II/10-02-06	59.77	1852/1565/34- 2/14-07-06	59.77	138	1.58
17.	11020/06/2002/ARWS P DWS-1/24-03-06	1978.95	2008/1564/34- 2/27-07-06	1978.95	109	41.36
18.	11020/06/2005/ARWS P /DWS-1/31.3.2006	89.00	2792/1987/34- 2/28-10-06	89.00	195	3.32
Financial Year 2006-07						
19.	11020/06/2002/ARWS P DWS-1/03-05-06	2919.50				
20.	11011/2/2006/ARWSP DWS-1/09-10-06	355.00	3149/2317/34- 2/08-12-06	355.00	44	2.99
21.	11020/06/2006/ARWS P/DWS-1/22.12.2006	355.00				
22.	11020/06/2006/ARWS P DWS-1/22-12-06	1198.46				
23.	11014/15/2006/ARWS P TM-II/26-12-06	733.44				
24.	11020/06/2006/ARWS P DWS-1/22-02-07	1721.00				
<b>TOTAL</b>						<b>185.61</b>

**Appendix 4.1**

(Referred to in paragraph 4.1.1; page 99)

**Statement showing machines ordered and received**

Sl. No.	Name of Civil Surgeons	Name of the Equipment	Name of the Supplier M/s	Purchase Order	Quantity	Money Value (Rs. in lakh)	Make as per purchase order	Actual Make received
1	Bilaspur	Specialised Laproscopic System	Nahar Medical Agencies, Dhamtari	1485/17.3.05, 1613/24.3.05 & 1707/28.3.05	07	56.00	Juan Duan, China	Tian-Son Endoscope
2	Dhamtari	Tymponometer	--do--	1553 / 17.3.05	01	1.93	Maico Diagnostics Germany	ARPHI, 500 MKIS
3.	Kanker	Specialised Laproscopic System	--do--	1487/17.3.05, 1617/24.3.05 & 1669/28.3.05	05	40.00	Juan Duan, China	Tian-Son Endoscope
4.	Kanker	Symptomatic Event Recorder	--do--	1665 / 28.3.05	02	12.00	Instromatics USA	Datex Ohmeda
5.	Kanker	TMT Machine	Surgi Aid Pharma, Raipur	1647 / 28.3.05	01	2.63	Recorder & Medicare Systems Ltd.	NA
6.	Kanker	Shadowless OT Light	Sonu Medical Agency, Raipur	1511 / 17.3.05	03	3.74	R. K. Khullar, Delhi	NA
7.	Jagdapur	Specialised Laproscopic System	Nahar Medical Agencies, Dhamtari	1669-70/28.3.05, 1709-10/28.3.05	04	32.00	Juan Duan, China	Tian-Son Endoscope
8.	Dantewada	Specialised Laproscopic System	Nahar Medical Agencies, Dhamtari	1669-70/28.3.05, 1709-10/28.3.05, 1487-88/17.3.05	05	40.00	Juan Duan, China	Tian-Son Endoscope
<b>Total</b>					<b>28</b>	<b>188.30</b>		

### Appendix-4.2

(Referred to in paragraph 4.1.2; page 100)

(a) **Comparison of rates between HS&MD and DGS&D.**

Item	Unit rate as per rate contract with HS&MD valid from 9.6.2004 to 8.6.2005 (In rupees)	Unit rate as per DGS&D rate contract valid from 1.2.2004 to 31.1.2005 (In rupees)
Disposable syringe 2ml	1.90	1.12
Disposable syringe 5ml	2.10	1.30
Disposable syringe 10ml	3.30	1.75
Disposable syringe 20ml	8.26	4.21
Conditions	-- 4.6% CST/ST extra.	-- 8% excise duty. -- 4% CST extra. -- 1% discount for order valued above Rs 2 lakh. -- 2% discount for order valued above Rs 5 lakh.

(b) **Details of purchases wherein material purchased as per rate contract at higher rates in comparison to DGS&D rates**

Sl. No.	Description of items	Unit rate as per rate contract (all inclusive)	Unit rate as per DGS&D rate contract (all inclusive)	Difference in rates [3-4]	Qty. ordered	Excess amount paid in comparison to DGS&D rate [5x6]	Supply order no. & date	Amount of discount not availed on orders valued above Rs 5 lakh on DGS&D purchase [2% of 4x6]
		(in Rupees)				(in Rupees)		(in Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Disposable syringe 2ml	1.9874	1.2580	0.7294	30,00,000	21,88,200	594, 30/07/04	75,480
2.	Disposable syringe 5ml	2.1966	1.4602	0.7364	10,00,000	7,36,400		29,204
3.	Disposable syringe 10ml	3.4518	1.9656	1.4862	20,00,000	29,72,400		78,624
4.	Disposable syringe 20ml	8.6400	4.7287	3.9113	30,000	1,17,339		2,837
<b>TOTAL</b>					<b>60,30,000</b>	<b>60,14,339</b>	--	<b>1,86,145</b>

**Total loss = Rs (60,14,339 + 1,86,145) = Rs 62,00,484.00 (say Rs 62 lakh)**

**Appendix-4.3**

(Referred to in paragraph 4.1.2; page 100)

**(a) Details of extra payment on account of commercial tax @ four per cent to firms registered under DGS&D rate contract**

(Amount in Rupees)

Sl. No.	Name of the firm (in bracket name of the authorized supplier of the firm)	Supply order no.	Supply order date	Item name	Unit rate (all inclusive)	Quantity	Date of supply	Admissible amount as per agreed rate of all inclusive	Actual amount paid	Extra amount paid
1.	2.	3.	4.	5.	6.	7.	8.	9 (6x7)	10	11 (9-10)
1.	M/s. Iscon, Jodhpur (M/s. Netam Industries, Bhopal & M/s Neptune, Bhopal)	119	7-Jun-05	Disposable syringe 1 ml	2.26	4,00,000	3/10/05	9,04,000.00	9,40,160.00	36,160.00
						3,72,000	14/11/05	8,40,720.00	8,74,348.80	33,628.80
						4,18,000	29/11/05	9,44,680.00	9,82,467.20	37,787.20
						4,10,000	29/11/05	9,26,600.00	9,63,664.00	37,064.00
						4,10,000	29/11/05	9,26,600.00	9,63,664.00	37,064.00
						5,60,000	12/12/05	12,65,600.00	13,16,224.00	50,624.00
						4,10,000	27/12/05	9,26,600.00	9,63,664.00	37,064.00
						3,50,953	20/01/06	7,93,153.78	8,24,879.93	31,726.15
						39,047	20/1/06	88,246.22	91,776.07	3,529.85
						46,962	11/2/06	1,06,134.12	1,10,339.00	4,204.88
						72,450	11/2/06	1,63,737.00	1,70,286.48	6,549.48
						25,389	11/2/06	57,379.14	59,674.31	2,295.17
						20,059	11/2/06	45,333.34	47,146.67	1,813.33
						39,047	11/2/06	88,246.22	91,776.07	3,529.85
						3,06,093	11/2/06	6,91,770.18	7,19,440.99	27,670.81
		1,85,000	11/2/06			4,18,100.00	4,34,824.00	16,724.00		
		3,25,000	11/2/06			7,34,500.00	7,63,880.00	29,380.00		
		2,10,000	23/2/06			4,74,600.00	4,93,584.00	18,984.00		
		4,10,000	28/2/06			9,26,600.00	9,63,664.00	37,064.00		
		2,90,000	7/3/06			6,55,400.00	6,81,616.00	26,216.00		
		5,00,000	16/3/06			11,30,000.00	11,75,200.00	45,200.00		
		93,400	12/6/06			2,11,084.00	2,19,527.36	8,443.36		
		3,31,600	29/6/06			7,49,416.00	7,79,392.64	29,976.64		
		3,60,000	7/7/06			8,13,600.00	8,46,144.00	32,544.00		
		2,54,800	19/8/06			5,75,848.00	5,98,881.92	23,033.92		
		2,05,600	21/8/06			4,64,656.00	4,83,242.24	18,586.24		
		2,46,000	22/8/06			5,55,960.00	5,78,198.40	22,238.40		
		54,300	30/8/06			1,22,718.00	1,27,626.72	4,908.72		
		54,300	30/8/06			1,22,718.00	1,27,626.72	4,908.72		
		206	7-Oct-06			1,05,000	13/10/06	2,37,300.00	2,46,792.00	9,492.00
		204				5,48,000	11/11/06	12,38,480.00	12,88,019.20	49,539.20
2.	M/s Linco, Ambala (M/s Neptune, Bhopal and M/s Netam Industries, Bhopal)	274	23-Jul-05	Electrical needle and syringe destroyers.	2,090.00	46	20/9/05	96,140.00	99,986.00	3,846.00
						32		66,880.00	69,555.00	2,675.00
						13		27,170.00	28,257.00	1,087.00
						16		33,440.00	34,778.00	1,338.00
						22		45,980.00	47,819.00	1,839.00
						69		1,44,210.00	1,49,978.00	5,768.00
		62	18-May-06			900	20/10/06	18,81,000.00	19,56,240.00	75,240.00
3.	M/s. Saratech (M/s. Falguni Medical Stores, Raipur)	270	23-Jul-05	Needle Destroyer	2,090.00	1,374	17/8/05	28,71,660.00	29,86,526.40	1,14,866.40
		274				1,000	20/9/05	20,90,000.00	21,73,600.00	83,600.00
<b>TOTAL-A</b>								<b>2,54,56,260.00</b>	<b>2,64,74,470.12</b>	<b>10,18,210.12</b>

**(b) Details of extra payment on account of commercial tax to firms under rate contract with DHS***(Amount in Rupees)*

Sl. No	Name of the firm (in bracket name of the authorized supplier of the firm)	Supply order no.	Supply order date	Item code and name	Unit rate (all inclusive)	Quantity	Date of supply	Admissible amount (Rs.)	Actual amount paid	Extra amount paid (Rs.)	Remarks (CST/ST @ 4%)	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10. (6x7)	11. (10-9)	12.	
1.	M/s. Alpha Lab (M/s. Veerdeep, Mumbai)	796	14-Mar-06	Injection Daizepam 2ml	1.17	1,00,000	23/03/06	1,15,000.00	1,17,000.00	2,000.00	Lowest rate was Rs.1.15	
		790				1,13,330	23/03/06	1,30,329.50	1,32,596.10	2,266.60	--	
		782				50,000	23/03/06	57,500.00	58,500.00	1,000.00	--	
2.	M/s. Aventies, Mumbai (M/s. Scientific Drugs)	233	4-Sep-06	125B-Anti Rabies Vaccine	220.00	2,896	22/09/06	6,37,120.00	6,62,604.80	25,484.80	--	
						1,000	22/09/06	2,20,000.00	2,28,800.00	8,800.00	--	
						2,000	10/11/06	4,40,000.00	4,57,600.00	17,600.00	--	
3.	M/s. Bharat Serum (M/s. Aryan)	235	18-Oct-06	124-Antiserum Snake Venom IP	332.00	6,000	03/10/06	19,92,000.00	20,71,680.00	79,680.00	--	
		282		123-Anti Tetanus Injection	784.24	1,200	26/10/06	9,41,088.00	9,78,731.52	37,643.52	--	
4.	M/s. Hindustan. BPL (M/s. Makers)	245	11-Jun-04	187C-Ranitidine	1.37	50,000	29/10/04	68,500.00	71,651.00	3,151.00	CST/ST @ 4.60%	
		565	30-Jul-04	178-Poviodine Solution	89.07	1,650	29/10/04	1,46,965.50	1,53,725.91	6,760.41	6,760.41	CST/ST @ 4.60%
						5,000	29/10/04	4,45,350.00	4,63,164.00	17,814.00	--	
						5,000	29/10/04	4,45,350.00	4,63,164.00	17,814.00	--	
						5,000	29/10/04	4,45,350.00	4,63,164.00	17,814.00	--	
						5,000	29/10/04	4,45,350.00	4,63,164.00	17,814.00	--	
		273	11-Jun-04	75-Gentamycin	2.17	48,000	29/10/04	1,04,160.00	1,08,326.40	4,166.40	--	
		1430	15-Mar-05	187C-Ranitidine	1.37	80,000	23/03/05	1,09,600.00	1,13,984.00	4,384.00	--	
		1430				1,60,000	23/03/05	2,19,200.00	2,29,283.20	10,083.20	CST/ST @ 4.60%	
245	11-Jun-04			60,000	29/09/04	82,200.00	85,981.20	3,781.20	CST/ST @ 4.60%			
5.	M/s. Mount Mettur (M/s. Makers)	273	11-Jun-04	75-Gentamycin	2.17	2,00,000	29/10/04	4,34,000.00	4,51,360.00	17,360.00	--	
		273				1,20,000	29/10/06	2,60,400.00	2,72,404.46	12,004.46	--	
		241		178-Poviodine Solution	89.07	1,600	29/09/04	1,42,512.00	1,49,067.55	6,555.55	CST/ST @ 4.60%	
6.	M/s. Welcure Drugs, Delhi	351		72-Ciprofloxacin	56.78	19,000	1/10/04	9,88,000.00	10,78,820.00	90,820.00	Lowest rate was Rs.52	
<b>TOTAL-B</b>								<b>88,69,975.00</b>	<b>92,74,772.14</b>	<b>4,04,797.14</b>	--	
<b>GRAND TOTAL: A+B</b>								<b>3,43,26,235.00</b>	<b>3,57,49,242.26</b>	<b>14,23,007.26</b>		

**Appendix-4.4**

(Referred to in paragraph 4.1.2; page 100)

**Details of extra payment to firms registered under DGS&D rate contract on account of non-availing discount against supply of 1-ml disposable syringes**

Order no. and date	Bill No. and date	Quantity	Unit rate (all inclusive)	Amount paid	Amount of slab discount not deducted
1.	2.	3.	4.	5. (3x4)	6. (2 5 of 5)
1037/ 05.11.04	220/ 18.01.05	7,55,600	2.11	15,95,537.00	31,911.00
1038/ 05.11.04	222/ 08.02.05	7,55,600	2.11	15,95,537.00	31,911.00
1039/ 05.11.04	223-226/ 22.02.05	18,88,800	2.11	39,88,423.00	79,768.00
	228-238/ 03.03.05				
<b>TOTAL</b>		<b>34,00,000</b>		<b>71,79,497.00</b>	<b>1,43,590.00</b>

**Appendix-4.5***(Referred to in paragraph 4.3.5; page 109 and 110)***(a) Statement showing exemption availed by Contractor 'A'***(in Rupees)*

Quantities /Length of pipe	DGS & D rate per metre	Cost	Central Excise duty @16%	Cess@ 2% on CE	Total
1.	2.	3. (1x2)	4. (16 % x 3)	5. (2 % x 4)	6. (4+5)
5,835 metres	1302.75	76,01,546	12,16,247	24,325	<b>12, 40,572</b>

**(b) Statement showing Central Excise exemption and Commercial Tax exemption availed by Contractor 'B'.***(in Rupees)*

Total value of material purchased by the contractor 'B' as shown in Form 'D'	2,55,30,594
(A) Central Excise duty exemption availed (@ 16.32 % x Rs.2,55,30,594)	41,66,593
(B) Concession of Commercial Tax availed (@ 8% on value of pipes & fittings, i.e., Rs.3.28 crore)	26,27,840
<b>Total (A + B)</b>	<b>67,94,433</b>

**Grand Total : 80,35,005**

**Appendix-4.6**

(Referred to in paragraph 4.3.6; page 111)

**Cost difference of DI K-9 pipes between USOR and CSIDC rates**

(in Rupees)

Dia of pipe	Quantity of DI pipes in metre	Current Rate (3/2005) of DI K9 pipes as per CSIDC rate contract* (per RM) As calculated in Appendix-4.7	USOR rate for complete item** (per RM)	Rate for laying as per USOR (per RM)	Rate for jointing of rubber gasket as per USOR (Each)	No. of Rubber Gaskets	Cost for complete item as per USOR	Cost for laying as per USOR	Cost for jointing as per USOR	Cost of material after reducing cost of laying and jointing as per USOR	Cost of material (DI K-9) in the estimates after adding 75 per cent in accordance to prevailing trend	CSIDC cost of DI K9 pipes as per rate contract	Cost difference between estimated cost and USOR cost	Cost difference between USOR cost and CSIDC cost	Inflated cost
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							(2x4)	(2x5)	(6x7)	{8-(9+10)}	(11+75 %)	(2x3)	(12-11)	(13-11)	(14-15)
100 mm	2507.50	880.63	603	5	27	460	1512023	12538	12420	1487065	2602364	2208180	1115299	721115	394184
150 mm	4769.50	1330.12	891	8	45	890	4249625	38156	40050	4171419	7299983	6344007	3128564	2172588	955976
200 mm	1456.90	1770.43	1198	10	50	270	1745366	14569	13500	1717297	3005270	2579339	1287973	862042	425931
250 mm	543.40	2320.82	1567	14	63	98	851508	7608	6174	837726	1466021	1261134	628295	423408	204887
300 mm	1111.40	2939.11	1988	17	72	202	2209463	18894	14544	2176025	3808044	3266527	1632019	1090502	541517
<b>Total</b>							<b>10567985</b>	<b>91765</b>	<b>86688</b>	<b>10389532</b>	<b>18181682</b>	<b>15659187</b>	<b>7792150</b>	<b>5269655</b>	<b>2522495</b>
* The rate analysis prepared in accordance to the rate contract of CSIDC following the method adopted by Executive Engineer, PHE (Project) Division, Bilaspur for preparation current rates of DI K7 pipes.															
** Complete Item-Providing, laying and jointing following socket and spigot centrifugally cast (spun) DI pressure pipe with inside cement mortar (K9) of 80 to 300 mm dia as per item No.4.1 (P-46) of USOR issued by MP PHE, Bhopal effective from September 2002.															



**Appendix-4.7**

*(Referred to in paragraph 4.3.6; page 111)*

Statement showing current rate (3/2005) of DI K9 pipes as per CSIDC rate contract (per RM)

<b>Dia of DI K-9 pipe</b>	<b>Basic Rate as per CSIDC rate contract</b>	<b>Excise Duty (@ 16.32 per cent of Col.2)</b>	<b>Total</b>	<b>DGS&amp;D charges (@ 0.5 per cent of Col.4)</b>	<b>Transport from factory (@ 5.5 per cent of Col.4)</b>	<b>Total</b>	<b>Unloading (@ 5 per cent of Col.7)</b>	<b>Taxes (@12.7 (9.2+1.5+2) per cent of Col.7)</b>	<b>Grand Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
		<b>(2x16.32%)</b>	<b>(2+3)</b>	<b>(4x0.5 %)</b>	<b>(4x5.5%)</b>	<b>(4+5+6)</b>	<b>(7x5%)</b>	<b>(7x12.7%)</b>	<b>(7+8+9)</b>
100 mm	606.82	99.03	705.85	3.53	38.82	748.20	37.41	95.02	<b>880.63</b>
150 mm	916.55	149.58	1066.13	5.33	58.64	1130.10	56.50	143.52	<b>1330.12</b>
200 mm	1219.95	199.10	1419.05	7.10	78.05	1504.19	75.21	191.03	<b>1770.43</b>
250 mm	1599.21	260.99	1860.20	9.30	102.31	1971.81	98.59	250.42	<b>2320.82</b>
300 mm	2025.25	330.52	2355.77	11.78	129.57	2497.12	124.86	317.13	<b>2939.11</b>
<b>Note :</b> <i>This rate analysis for current rate of K-9 DI pipes have been prepared in accordance to the rate contract of CSIDC for March 2005 following the method adopted by Executive Engineer, PHE (Project) Division, Bilaspur for DI K-7 pipes.</i>									

**Appendix-4.8**

(Referred to in paragraph 4.3.8; page 114)

**Details of excess payment on account of power factor surcharges for High Tension connection of 700-bedded hospital (Consumer No. 900058)**

Month	Net maximum demand against minimum of 375 KVA per month	Percentage of net maximum demand with reference to contract demand of 500 KVA	Average monthly power factor recorded during the month against required average power factor of 0.90	Power factor charges paid (Rs)
(1)	(2)	(3)	(4)	(5)
Nov-00	NA	NA	NA	40,089.60
Dec-00	304	61	0.70	35,264.00
Jan-01	240	48	0.77	18,096.00
Feb-01	320	64	0.75	27,840.00
Mar-01	344	69	0.80	19,952.00
Apr-01	364	73	0.82	16,889.60
May-01	400	80	0.80	23,200.00
Jun-01	408	82	0.79	26,030.40
Jul-01	384	77	0.78	26,726.40
Aug-01	464	93	0.79	29,603.20
Sep-01	440	88	0.91	0.00
Oct-01	360	72	0.95	0.00
Nov-01	304	61	0.94	0.00
Dec-01	248	50	0.91	0.00
Jan-02	184	37	0.91	0.00
Feb-02	288	58	0.94	0.00
Mar-02	312	62	0.97	0.00
Apr-02	344	69	0.98	0.00
May-02	368	74	0.98	0.00
Jun-02	344	69	0.98	0.00
Jul-02	328	66	0.98	0.00
Aug-02	312	62	0.99	0.00
Sep-02	328	66	0.98	0.00
Oct-02	336	67	0.95	0.00
Nov-02	312	62	0.92	0.00
Dec-02	288	58	0.92	0.00
Jan-03	375	75	0.93	0.00
Feb-03	375	75	0.93	0.00
Mar-03	340	68	0.88	3,944.00
Apr-03	420	84	0.90	0.00
May-03	441.870	88	0.75	38,454.00
Jun-03	424	84.8	0.82	19,534.40
Jul-03	411	82.2	0.80	23,838.00
Aug-03	431	86	0.78	29,997.60
Sep-03	463	92.6	0.77	34,910.20
Oct-03	449	89.8	0.76	36,458.80
Nov-03	451	90	0.71	49,700.20
Dec-03	356	71	0.67	47,490.40
Jan-04	353	71	0.70	40,948.00
Feb-04	347	69	0.71	38,239.40
Mar-04	468	93.6	0.74	43,430.40

(1)	(2)	(3)	(4)	(5)
Apr-04	433	87	0.78	30,136.80
May-04	520	104	0.80	31,320.00
Jun-04	547	109	0.77	44,787.60
Jul-04	522	104	0.86	12,620.80
Aug-04	483	97	0.83	19,609.00
Sep-04	511	102	0.84	18,165.60
Oct-04	421	84	0.83	17,092.60
Nov-04	367	73	0.80	21,286.00
Dec-04	354	71	0.79	22,585.20
Jan-05	330.670	66	0.78	23,014.63
Mar-05	438.400	88	0.78	30,512.64
May-05	488.265	98	0.77	36,815.00
Jun-05	533.599	107	0.76	46,056.42
Jul-05	454.932	91	0.73	1,55,710.59
Aug-05	459.999	92	0.61	3,24,587.24
Sep-05	497.332	99	0.73	2,22,100.85
Oct-05	431.999	86	0.72	1,99,081.50
Nov-05	438.666	88	0.62	2,73,120.50
Dec-05	363.999	73	0.69	1,42,744.96
Jan-06	369.332	74	0.64	1,78,606.50
Mar-06	394.167	79	0.72	1,82,629.76
Apr-06	546.667	109	0.75	2,05,673.42
May-06	561.666	112	0.79	1,68,506.00
Jun-06	585	117	0.81	1,45,471.77
Jul-06	537.500	108	0.80	1,35,614.89
Aug-06	523.333	105	0.80	1,36,307.14
Sep-06	523.333	105	0.81	1,25,353.70
Oct-06	513.333	103	0.80	1,48,010.22
Nov-06	430	86	0.74	1,22,279.54
Dec-06	317.333	63	0.72	1,23,899.44
Jan-07	206.667	41	0.70	98,768.88
Feb-07	357.500	72	0.85	17,663.94
Mar-07	370	74	0.90	0.00
<b>Average/ Total</b>	<b>401</b>	<b>80</b>	<b>0.81</b>	<b>40,90,680.13</b>

**Appendix-4.9**

(Referred to in paragraph 4.3.8; page 114)

**Details of excess billing due to non-reduction of contract demand for High Tension connection of OPD building (Consumer No. 800054)**

Month	Net maximum demand against minimum of 375 KVA per month	Percentage of net maximum demand with reference to contract demand of 500 KVA	Unused demand for which charges were paid (Minimum 375 KVA – Net maximum demand in Col.2)	Rate of demand charges per unit (Rs)	Amount of excess demand charges paid (4x5) (Rs)	Average monthly power factor recorded during the month against required average power factor of 0.90	Power factor charges paid (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Nov-00	90	18	285	129	36,765	0.88	8,352.00
Dec-00	75	15	300	129	38,700	0.71	8,265.00
Jan-01	125	25	250	129	32,250	0.72	13,050.00
Feb-01	75	15	300	129	38,700	0.75	6,525.00
Mar-01	95	19	280	129	36,120	0.79	6,061.00
Apr-01	100	20	275	129	35,475	0.80	5,800.00
May-01	100	20	275	129	35,475	0.78	6,960.00
Jun-01	90	18	285	129	36,765	0.79	5,742.00
Jul-01	100	20	275	129	35,475	0.79	6,380.00
Aug-01	100	20	275	129	35,475	0.80	5,800.00
Sep-01	110	22	265	129	34,185	0.80	6,380.00
Oct-01	100	20	275	129	35,475	0.79	6,380.00
Nov-01	100	20	275	129	35,475	0.75	8,700.00
Dec-01	80	16	295	129	38,055	0.70	9,280.00
Jan-02	80	16	295	129	38,055	0.88	7,888.00
Feb-02	80	16	295	129	38,055	0.76	6,496.00
Mar-02	90	18	285	129	36,765	0.79	5,742.00
Apr-02	100	20	275	129	35,475	0.78	6,960.00
May-02	100	20	275	129	35,475	0.78	6,960.00
Jun-02	105	21	270	129	34,830	0.80	6,090.00
Jul-02	120	24	255	129	32,895	0.81	6,264.00
Aug-02	110	22	265	129	34,185	0.81	5,742.00
Sep-02	120	24	255	129	32,895	1	0.00
Oct-02	120	24	255	129	32,895	1	0.00
Nov-02	90	18	285	129	36,765	0.71	9,918.00
Dec-02	80	16	295	129	38,055	0.71	8,816.00
Jan-03	75	15	300	129	38,700	0.72	7,830.00
Feb-03	80	16	295	129	38,055	0.73	7,888.00
Mar-03	110	22	265	129	34,185	0.78	7,656.00
Apr-03	130	26	245	129	31,605	0.82	6,032.00
May-03	125	25	250	129	32,250	0.82	5,800.00
Jun-03	120	24	255	129	32,895	0.87	2,088.00
Jul-03	130	26	245	129	31,605	0.86	3,016.00
Aug-03	105	21	270	129	34,830	0.82	4,872.00
Sep-03	115	23	260	129	33,540	0.81	6,003.00
Oct-03	120	24	255	129	32,895	1	0.00
Nov-03	100	20	275	129	35,475	1	0.00
Dec-03	85	17	290	129	37,410	1	0.00
Jan-04	85	17	290	129	37,410	1	0.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Feb-04	110	22	265	129	34,185	1	0.00
Mar-04	213	43	162	129	20,898	1	0.00
Apr-04	250	50	125	129	16,125	1	0.00
May-04	230	46	145	129	18,705	0.91	0.00
Jun-04	230	46	145	129	18,705	0.88	2,668.00
Jul-04	193	39	182	129	23,478	0.92	0.00
Aug-04	182	36	193	129	24,897	0.87	3,166.80
Sep-04	217.330	43	157.670	129	20,339.43	0.91	0.00
Oct-04	197	39	178	129	22,962	0.90	0.00
Nov-04	168	34	207	129	26,703	0.87	2,923.20
Dec-04	121	24	254	129	32,766	0.84	4,210.80
Jan-05	113.330	23	261.670	129	33,755.43	0.85	3,286.57
Mar-05	224	45	151	129	19,479	0.87	3,897.00
Apr-05	262	52	113	129	14,577	0.87	4,558.80
May-05	278.333	56	96.667	129	12,470.04	0.90	0.00
Jun-05	288	58	87	129	11,223	0.87	5,011.19
Jul-05	238.333	48	136.667	129	17,630.04	0.87	8,961.95
Aug-05	209.333	42	165.667	350	57,983.45	0.87	9,629.66
Sep-05	227	45	148	350	51,800	0.87	8,990.00
Nov-05	166.667	33	208.333	350	72,916.55	0.81	25,090.91
Dec-05	120	24	255	350	89,250	0.85	8,207.44
Jan-06	144	29	231	350	80,850	0.85	8,675.62
Mar-06	614	123	(+)114	350	0	0.85	43,117.72
Apr-06	826	165	(+)326	350	0	0.87	35,822.66
May-06	782	156	(+)282	350	0	0.88	25,490.79
Jun-06	782	156	(+)282	350	0	0.85	49,907.00
Jul-06	672	134	(+)172	350	0	0.82	72,935.64
Aug-06	648	130	(+)148	350	0	0.87	26,749.00
Sep-06	768	154	(+)268	350	0	0.82	91,134.72
Oct-06	238.333	48	136.667	350	47,833.45	0.84	35,642.57
Nov-06	203.333	41	171.667	320	54,933.44	0.77	35,405.75
Dec-06	176.667	35	198.333	320	63,466.56	0.75	35,775.00
Jan-07	136.667	27	238.333	320	76,266.56	0.73	35,469.90
Feb-07	161.667	32	213.333	320	68,266.56	0.83	12,106.53
Mar-07	231.667	46	143.333	320	45,866.56	0.86	7,902.00
<b>Average</b>	<b>196</b>	<b>39</b>	<b>TOTAL</b>		<b>24,59,921.08</b>	<b>0.84</b>	<b>8,32,473.22</b>

**Appendix-5.1**

(Referred to in paragraph 5.1.5.4; page 124)

**Rush of Expenditure**

(Rupees in lakh)

Sl. No.	Grant No.	Total Expenditure	Expenditure incurred in March	Percentage
1	Grant No.14	28325.39	5380.34	18.99
2	Grant No.41	9003.84	3494.61	38.81
3	Grant No.64	926.5	174.43	18.83
4	Grant No.67	37.74	16.75	44.38
5	Grant No.71	244.77	63.9	26.11
6	Grant No.80	1173.55	520.51	44.35
7	Grant No.82	78.71	37.6	47.77

**Appendix-5.2**

(Referred to in paragraph 5.1.5.5; page 124)

**Non-reconciliation of departmental expenditure with the AG's figure**

(Rupees in lakh)

Grant No.	2002-03			2003-04			2004-05			2005-06		
	As per Deptt. SOE	As per AG	Difference	As per Deptt. SOE	As per AG	Difference	As per Deptt. SOE	As per AG	Difference	As per Deptt. SOE	As per AG	Difference
Grant No.14	4946.55	4968.78	22.23	4961.47	4983.65	22.18	5788.12	5892.73	104.61	6090.1	6059.96	30.14
Grant No.41	362.68	365.29	2.61	457.8	451.63	6.17	1178.05	1118.02	60.03	2282.62	2257.77	24.85
Grant No.64	83.72	84.46	0.74	88.46	87.51	0.95	368.46	365.36	3.1	199.16	198.99	0.17
Grant No.71	107.66	108.48	0.82	137.11	136.63	0.48	8.35	9.54	1.19			0
Grant No.80	195.16	177.65	17.51	198.54	132.93	65.61	238.32	211.62	26.7	271.82	265.66	6.16
Grant No.82	15.34	10.7	4.64	14.51	11.62	2.89	14.86	14.47	0.39	14.71	14.7	0.01
<b>TOTAL</b>			<b>48.55</b>			<b>98.28</b>			<b>196.02</b>			<b>61.33</b>

## Appendix-5.3

(Referred to in paragraph 5.1.5.7; page 125)

## Short recovery in vaccination fee collection

(Amount in Rupees)

S.No	Name of Block	2003-04			2004-05			2005-06			2006-07		
		Recoverable Amount	Recovered Amount	Balance	Recoverable Amount	Recovered Amount	Balance	Recoverable Amount	Recovered Amount	Balance	Recoverable Amount	Recovered Amount	Balance
1	Durg	14800	14628	172	13200	12613	587	20080	14600	5480	23250	22600	650
2	Supela	5600	3340	2260	4320	2240	2080	10720		10720	6600	5280	1320
3	Tirga	5400	5040	360	4400	4400	0	10800	6160	4640	6700	5360	1340
4	Dhamdha	20320	18665	1655	24800	7280	17520	46560	11850	34710	37900	30320	7580
5	Gunderdehi				17040	4150	12890	31120	28900	2220	32600	26080	6520
6	Arjunda	8720		8720	8080	5103	2977	21760	8000	13760	20000	16000	4000
7	Patan	33360	30921	2439	31200	29500	1700	46000	31100	14900	42650	34120	8530
8	Bhilai-3			0	6000	5600	400	15600	14984	616	17750	14200	3550
9	Balod	18640	15200	3440	26520	26520	0	42400	40000	2400	26600	21280	5320
10	Gurur	17520	10000	7520	16000	14000	2000	37200	8000	29200	28200	22560	5640
11	Dondi	5760	3680	2080	5680	2580	3100	16000	7000	9000	20200	16160	4040
12	Dallirajhara	6880	5920	960	7200	3300	3900	15200	12120	3080	12400	9920	2480
13	Kusumkasa	3200	2821	379			0	11040	6263	4777	6200	4960	1240
14	Bhaisbod			0			0	5760	2560	3200			0
15	Dhotia			0	4720	2628	2092	9120	3715	5405	4400	3520	880
16	Dondi lohara			0	27600	5815	21785	51680	32550	19130	28200	22560	5640
17	Bametara	26400	23550	2850	18560	2010	16550	46200	16000	30200	32400	25920	6480
18	Navagarh	6000		6000	9440	1446	7994	34800	15000	19800			0
19	Saja	18800	16432	2368	10560	3474	7086	33520	17895	15625	21800	17440	4360
20	Khamriya			0			0	11760	5001	6759	4800	3840	960
21	Berla	12480	5984	6496	16000	10600	5400	38960	9000	29960	33800	27040	6760
22	ADVS,KVS, Durg			0	21720	16720	5000	29200	24320	4880	25600	20480	5120
<b>TOTAL</b>		<b>203880</b>	<b>156181</b>	<b>47699</b>	<b>273040</b>	<b>159979</b>	<b>113061</b>	<b>585480</b>	<b>315018</b>	<b>270462</b>	<b>432050</b>	<b>349640</b>	<b>82410</b>

**Appendix-5.4**

(Referred to in paragraph 5.1.8.1; page 127)

**Discrepancies in vaccine issued and used**

Year	Vaccine issued (As per D.I. Laboratory, Durg records)			Vaccine received (By the Hospitals)			Vaccine used (As per Hospitals records)			Vaccine used (As reported to Director by DDVS, Durg)		
	H.S.	B.Q.	Anthrax	H.S.	B.Q.	Anthrax	H.S.	B.Q.	Anthrax	H.S.	B.Q.	Anthrax
<b>(i) Balod Hospital</b>												
2004-05	18500	9150	4000	18500	16650	4000	N.A	7730	2834	N.A	7717	2912
2005-06	32000	18000	3000	42100	18000	N.A	24871	15188	2488	24880	14298	2770
2006-07	16400	9200	1000	24650	11000	1000	20276	8219	895	20441	7869	300
<b>(ii) PATAN Hospital</b>												
2004-05	22500	5000	11000	22500	5500	11000	18464	4314	8590	17464	3813	4453
2005-06	44000	13000	10000	43200	14000	10000	30568	9562	7791	31108	9652	8841
2006-07	32300	10950	5000	35100	1000	200	29299	10511	2917	28199	10502	3464
<b>TOTAL</b>	<b>165700</b>	<b>65300</b>	<b>34000</b>	<b>186050</b>	<b>66150</b>	<b>26200</b>	<b>123478</b>	<b>55524</b>	<b>25515</b>	<b>122092</b>	<b>53851</b>	<b>22740</b>
<b>GRAND TOTAL</b>			<b>265000</b>			<b>278400</b>			<b>204517</b>			<b>198683</b>



### Appendix 6.1

(Referred to in paragraphs 6.1.3, 6.1.4 and 6.1.5; page 131 and 132)

**Statement showing particulars of capital, loans/equity received out of budget, other loans and loans outstanding as on 31 March 2007 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 (figures in brackets indicate share application money)					Equity/loans received out of Budget during the year		Other loans received during the year@	Loans** outstanding at the close of 2006-07			Debt equity ratio for 2006-07 (Previous year) 4f/3e
		State Government	Central Government	Holding Company	Others	Total	Equity	Loans		Government	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
<b>A.</b>	<b>Government companies</b>												
	<b>Working</b>												
	<b>Industries</b>												
1.	Chhattisgarh State Beverages Corporation Limited	14.54	-	-	-	14.54	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>14.54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Forest</b>												
2.	Chhattisgarh Rajya Van Vikas Nigam Limited	562.09	92.40	-	-	654.49	-	-	-	2011.67	-	2011.67	3.07:1 (-)
	<b>Sector wise total</b>	<b>562.09</b>	<b>92.40</b>	<b>-</b>	<b>-</b>	<b>654.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2011.67</b>	<b>-</b>	<b>2011.67</b>	<b>3.07:1 (-)</b>
	<b>Mining</b>												
3	Chhattisgarh Mineral Development Corporation Limited	100.00	-	-	-	100.00	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Public distribution</b>												
4.	Chhattisgarh State Civil Supplies Corporation Limited	90.07	-	-	-	90.07	-	-	-	100.00	-	100.00	1.11:1 (1.11:1)
	<b>Sector wise total</b>	<b>90.07</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90.07</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.00</b>	<b>-</b>	<b>100.00</b>	<b>1.11:1 (1.11:1)</b>

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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
	<b>Finance</b>												
5.	Chhattisgarh Infrastructure Development Corporation Limited	420.00	-	-	-	420.00	-	-	-	-	-	-	
6.	Chhattisgarh State Industrial Development Corporation Limited	160.00	-	-	-	160.00	-	500.00	-	1600.00	-	1600.00	10:1 (6.88:1)
	<b>Sector wise total</b>	<b>580.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580.00</b>	<b>-</b>	<b>500.00</b>	<b>-</b>	<b>1600.00</b>	<b>-</b>	<b>1600.00</b>	<b>2:76:1</b>
	<b>Agriculture</b>												
7	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	50.00	-	-	-	50.00	-	-	-	-	-	-	-
	<b>Sector wise Total</b>	<b>50.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Development of economically weaker section</b>												
8	Chhattisgarh Nishakat Jan Vitt Avam Vikas Nigam	- (400.00)	-	-	0.08	0.08 (400.00)	100.00	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>- (400.00)</b>	<b>-</b>	<b>-</b>	<b>0.08</b>	<b>0.08 (400.00)</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total (A)</b>	<b>1396.70 (400.00)</b>	<b>92.40</b>	<b>-</b>	<b>0.08</b>	<b>1489.18 (400.00)</b>	<b>100.00</b>	<b>500.00</b>	<b>-</b>	<b>3711.67</b>	<b>-</b>	<b>3711.67</b>	<b>1.96:1 (0.80:1)</b>
<b>B</b>	<b>Statutory corporations</b>												
1.	Chhattisgarh State Electricity Board	2311.50 <sup>\$</sup>	-	-	-	2311.50	-	-	69913.10	88553.60	135450.82	224004.42	<b>96.91:1 (40.96:1)</b>
2.	Chhattisgarh State Warehousing Corporation	50.00	-	-	50.00	100.00	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>2361.50</b>	<b>-</b>	<b>-</b>	<b>50.00</b>	<b>2411.50</b>	<b>-</b>	<b>-</b>	<b>69913.10</b>	<b>88553.60</b>	<b>135450.82</b>	<b>224004.42</b>	<b>92.89:1 (39.26:1)</b>
	<b>GRAND TOTAL (A+B)<sup>#</sup></b>	<b>3758.20</b>	<b>92.40</b>	<b>-</b>	<b>50.08</b>	<b>3900.68 (400.00)</b>	<b>100.00</b>	<b>500.00</b>	<b>69913.10</b>	<b>92265.27</b>	<b>135450.82</b>	<b>227716.09</b>	<b>52.95:1 (24.48:1)</b>

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

Figures in brackets in column 3(a) to 3(e) indicates share application money.

\*\* Loans outstanding at the close of 2006-07 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.

# Reconciliation of figure with the Finance Accounts is pending.

## Appendix-6.2

(Referred to in paragraph 6.1.7; page 133)

## Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

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

Sl. No.	Sector and Name of Company	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised*	Net Profit (+)/ Loss (-)	Net Impact of audit comments	Paid-up Capital	Accumulated Profit (+) /Loss(-)	Capital employed (A)	Total return on capital employed (B)	Percentage of total return on capital employed	Arrears in accounts in terms of years	Turnover	Man power
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13.	14.	15	16
<b>A.</b>	<b>Government Companies</b>														
	<b>Working Industries</b>														
1	Chhattisgarh State Beverages Corporation Limited	Commercial Tax	7.11.2001	2004-05	2006-07 (11/06)	6.84	3.50	14.54	(-)59.15	(-)247.08	31.36	-	2	10245.90	36
	<b>Sector wise total</b>	--	--	--	--	<b>6.84</b>	<b>3.50</b>	<b>14.54</b>	<b>(-) 59.15</b>	<b>(-)247.08</b>	<b>31.36</b>	<b>-</b>		<b>10245.90</b>	<b>36</b>
	<b>Forest</b>														
2	Chhattisgarh Rajya Van Vikas Nigam Limited	Forest	22.5.2001	2005-06	2006-07 (11/06)	418.07	513.00	654.50	1328.36	3994.53	418.07	10.47	1	1984.43	610
	<b>Sector wise total</b>	--	--	--	--	<b>418.07</b>	<b>513.00</b>	<b>654.50</b>	<b>1328.36</b>	<b>3994.53</b>	<b>418.07</b>	<b>10.47</b>		<b>1984.43</b>	<b>610</b>
	<b>Mining</b>														
3	Chhattisgarh Mineral Development Corporation Limited	Geology and Mining	7.6.2001	2002-03	2006-07 (7/06)	55.07	-	55.00	79.31	132.29	55.07	41.63	4	588.12	246
	<b>Sector wise total</b>	--	--	--	--	<b>55.07</b>	<b>-</b>	<b>55.00</b>	<b>79.31</b>	<b>132.29</b>	<b>55.07</b>	<b>41.63</b>		<b>588.12</b>	<b>246</b>
	<b>Public distribution</b>														
4	Chhattisgarh State Civil Supplies Corporation Limited	Food, Civil Supplies and Consumer Protection	13.3. 2001	2003-04	2007-08 (08/07)	(-)1080.75	-	90.07	(-)5537.21	(-)4739.65	2414.75	-	3	114816.29	508
	<b>Sector wise total</b>	--	--	--	--	<b>(-)1080.75</b>	<b>-</b>	<b>90.07</b>	<b>(-)5537.21</b>	<b>(-)4739.65</b>	<b>2414.75</b>	<b>-</b>		<b>114816.29</b>	<b>508</b>
	<b>Finance</b>														

\* Month of finalisation is given in brackets. Accounts finalised prior to October 2006 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	
5	Chhattisgarh Infrastructure Development Corporation Limited	Finance	26.2.2001	2003-04	2005-06 (10/05)	(-)30.33	(-)4.49	320.00	(-)57.55	218.59	(-)30.33	-	3	1.20	07	
6.	Chhattisgarh State Industrial Development Corporation Limited	Commerce & Industries	16.11.1981	2001-02	2004-05 (6/05)	(-)50.84	-	160.00	94.75	187.00	(-)50.84	-	5	232.02	203	
	<b>Sector wise total</b>	--	--	--	--	<b>(-)81.17</b>	-	<b>480.00</b>	<b>37.20</b>	<b>405.59</b>	<b>(-)81.17</b>	-		<b>233.22</b>	<b>210</b>	
	<b>Agriculture</b>															
7.	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	Agriculture	08.10.04	-	First accounts not finalised			-	-	-	-	-	-	2	-	-
	<b>Sector wise total</b>	-	-	-	-	-	-	-	-	-	-	-		-	-	
	<b>Development of economically weaker section</b>															
8.	Chhattisgarh Nishakat Jan Vitt Avam Vikas Nigam	Social Welfare	19.07.04	2004-05	2007-08 (05/07)	0.87	-	0.08	0.87	165.95	0.87	0.52	2	1.44	<b>2</b> (on deput ation)	
	<b>Sector wise total</b>					<b>0.87</b>	-	<b>0.08</b>	<b>0.87</b>	<b>165.95</b>	<b>0.87</b>	<b>0.52</b>		<b>1.44</b>		
	<b>Total (A)</b>	-	-	-	-	<b>(-)681.07</b>	-	<b>1294.19</b>	<b>(-)4150.62</b>	<b>(-)288.37</b>	<b>2838.95</b>	-		<b>127869.40</b>	<b>1612</b>	
<b>B</b>	<b>Statutory Corporation</b>															
1.	Chhattisgarh State Electricity Board.	Energy	15.11.2000	2002-03	2006-07 (2/07)	13620.00	-	2311.50	48747.00	227749.97	29491.00	12.95	4	241018.00	17569	
2.	Chhattisgarh State Warehousing Corporation	Food	2.5.2002	2002-03	2004-05 (5/05)	808.55	-	50.00	579.82	3464.99	809.75	23.37	4	2067.97	751	
	<b>Total (B)</b>	--	--	--	--	<b>14428.55</b>	--	<b>2361.50</b>	<b>49326.82</b>	<b>231214.96</b>	<b>30300.75</b>	--		<b>243085.97</b>	<b>18320</b>	
	<b>Grand Total (A+B)</b>	--	--	--	--	<b>13747.48</b>	--	<b>3655.69</b>	<b>45176.20</b>	<b>230926.59</b>	<b>33139.70</b>	--		<b>370955.37</b>	<b>19932</b>	

(A) Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as the mean of aggregate of the opening and closing balance of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance)

## Appendix-6.3

(Referred to in Paragraph 6.1.5; page 132)

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 2007  
(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
<b>A.</b>	<b>Working Government Companies</b>															
	<b>Public Distribution</b>															
1.	Chhattisgarh State Civil supplies Corporation Limited	64943.00	6240.00	-	71183.00	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>64943.00</b>	<b>6240.00</b>	<b>-</b>	<b>71183.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Finance</b>															
2	Chhattisgarh State Industrial Development Corporation Limited	550.00	7587.03	-	8137.03	-	-	-	-	-	-	-	-	-	-	-
3.	Chhattisgarh Infrastructure Development Corporation Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>550.00</b>	<b>7587.03</b>	<b>-</b>	<b>8137.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Mining</b>															
4.	Chhattisgarh Mineral Development Corporation Limited	-	871.00	-	871.00	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>-</b>	<b>871.00</b>	<b>-</b>	<b>871.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Agriculture</b>															
5.	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited.	-	(100.00)	-	(100.00)	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>-</b>	<b>(100.00)</b>	<b>-</b>	<b>(100.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Development of economically weaker section</b>															
6.	Chhattisgarh Nishakat Jan Vitt Avam Vikas Nigam	-	(47.00)	-	(47.00)	-	131.42 (180.82)	-	-	131.42 (180.82)	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>-</b>	<b>(47.00)</b>	<b>-</b>	<b>(47.00)</b>	<b>-</b>	<b>131.42 (180.82)</b>	<b>-</b>	<b>-</b>	<b>131.42 (180.82)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total A</b>	<b>65493</b>	<b>14698.03 (147.00)</b>	<b>-</b>	<b>80191.03 (147.00)</b>	<b>-</b>	<b>131.42 (180.82)</b>	<b>-</b>	<b>-</b>	<b>131.42 (180.82)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>B.</b>	<b>Statutory Corporation</b>															
1.	Chhattisgarh State Electricity Board	-	13362.64 (40500.71)	-	13362.64 (40500.71)	-	32516.08 (22289.48)	-	-	32516.08 (22289.48)	-	-	-	-	-	-
	<b>Total (B)</b>	<b>-</b>	<b>13362.64 (40500.71)</b>	<b>-</b>	<b>13362.64 (40500.71)</b>	<b>-</b>	<b>32516.08 (22289.48)</b>	<b>-</b>	<b>-</b>	<b>32516.08 (22289.48)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total (A+B)</b>	<b>65493</b>	<b>28060.67 (40647.71)</b>	<b>-</b>	<b>93553.67 (40647.71)</b>	<b>-</b>	<b>32647.50 (22470.30)</b>	<b>-</b>	<b>-</b>	<b>32647.50 (22470.30)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* 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 No. 6.1.14; page 135)

**Statement showing paid-up capital, investment and summarised working result of deemed Government companies as per their latest finalised accounts**

(Figures in column 4 to 18 are rupees in lakh)

Name of company	Status (working / non-working)	Year of account	Paid up capital	Equity by			Loans by			Grants by			Total investment by way of equity, loans and grants			Profit (+)/ loss (-)	Accumulated profit (+)/ accumulated loss (-)
				State Government	State Government companies and others	Central Government and their companies	State Government	State Government companies and others	Central Government and their companies	State Government	State Government companies and others	Central Government and their companies	State Government	State Government companies and others	Central Government and their companies		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Chhattisgarh State Power Generation Company Limited	working	2006-07	5.00	-	5.00	-	-	-	-	-	-	-	-	5.00		Nil*	Nil*
Chhattisgarh State Power Transmission Company Limited	working	2006-07	5.00	-	5.00	-	-	-	-	-	-	-	-	5.00		Nil*	Nil*
Chhattisgarh State Power Distribution Company Limited	working	2006-07	5.00	-	5.00	-	-	-	-	-	-	-	-	5.00		Nil*	Nil*

These Companies have not started any commercial activity.

**Appendix-6.5***(Referred to in paragraph 6.1.15; page 135)***Statement showing the department-wise outstanding inspection reports**

<b>Sl. No.</b>	<b>Name of Department</b>	<b>Number of PSUs</b>	<b>Number of outstanding IRs</b>	<b>Number of outstanding paragraphs</b>	<b>Year from which paragraphs outstanding</b>
1.	Energy	1	465	1103	1974-75
2.	Industries & Commerce	1	4	21	2002-03
3.	Forest	1	2	2	2002-03
4.	Food & Civil Supplies	2	5	53	2002-03
5.	Geology & Mining	1	3	13	2003-04
6.	Commercial Tax	1	3	14	2003-04
7.	Finance	1	2	2	2003-04
	<b>Total</b>	<b>8</b>	<b>484</b>	<b>1208</b>	

**Appendix-6.6**  
(Referred to in Paragraph 6.2.15; page 145)

**Details of component-wise provisions as per DPR and achievements up to March 2007**  
(Amount Rs in lakh)

	Particulars	Provision as per DPR		Achievement		Percentage of achievement	
		Quantity	Amount	Quantity	Amount	Physical	Financial
1	Metering	656271	12865.15	573980	5585.81	87.46	43.76
2	Billing centre	24	600.00	24	600.00	100	100
3	Capacitors	14950	2038.80	74	284.40	0.49	13.95
	Modernisation of D.Ts	16407	565.91	1212	42.70	7.54	7.39
5	Revamping of S/s & data logging	170	664.00	23	76.18	13.52	11.47
6	D.Ts (New)	2762	2787.72	2117	2020.36	76.65	72.47
7	Augmentation (D.Ts)	1380	490.80	737	281.94	53.40	57.44
8	33/11 KV S/S	189	6130.86	115	4146.20	60.85	67.56
9	33 KV Lines/Reconducting etc	1154.5	2395.13	1078.43	2611.28	93.41	109.02
10	Addl.Bay with VCB	40	220.80	17	72.61	42.50	32.88
11	11 KV Line (Km)	2393.20	3022.93	1974.91	2573.00	82.52	85.12
12	11 KV Addl. Bay with VCB	140	463.40	38	118.36	27.14	25.54
13	S/S R&M	22	193.67	21	88.77	95.45	45.84
14	LT lines (Km)	761	912.80	368.43	359.28	48.41	39.36
15	Sub-station Equipment (33 & 11 KV VCB)	374	1064.07	203	426.64	54.28	40.09
16	IT enabling	63	189.00	63	189.00	100	100
17	Consumer indexing	256449	159.15	0	0	0	0
18	Office Building	2	4.00	1	3.00	50	75
19	Consumer complaint centre	26	59.40	0	0	0	0
20	Renovation of S/s Building	5	105.00	4	16.28	80	15.50
21	Tower Ladder Vehicle	2	9.00	1	3.28	50	36.44
22	Communication facilities	-	13.00	-	-	-	-
23	Batteries	3	1.50	3	0.96	100	64
24	Replacement of missing items	-	40.20		12.72	-	31.64
	<b>Total</b>		<b>34996.29</b>		<b>19512.77</b>		<b>55.75</b>



**Appendix- 6.7***(Referred to in Paragraphs 6.2.27 and 6.2.29; page 152 and 154)***Details of feeder tripping, duration of outage and consumer complaints in APDRP circles and towns**

APDRP Circle/Town	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Bilaspur circle</b>	No. of 11KV feeders	212	226	226	239	328
	No. of feeder tripping	NA	25238	21365	65614	38566
	Average tripping per feeder/month	NA	9	8	23	10
	Tripping duration (minutes)	NA	NA	1266684	245334	134058
	Average time per tripping (minutes)	NA	NA	59	4	3
	Consumer complaints	41496	38844	34175	102902	135143
<b>Raipur circle</b>	No. of 11KV feeders	184	206	206	294	321
	No. of feeder tripping	24320	23532	11365	146707	53833
	Average tripping per feeder/month	11	9	5	41	14
	Tripping duration (minutes)	202520	182317	126684	1592770	271069
	Average time per tripping (minutes)	8	8	11	10	5
	Consumer complaints	504000	437000	417500	90599	103598
<b>Rajnandgaon circle</b>	No. of 11KV feeders	68	144	160	160	192
	No. of feeder tripping	10679	9207	9365	37995	15320
	Average tripping per feeder/month	13	5	5	20	7
	Tripping duration (minutes)	53354	47039	28880	33211	16217
	Average time per tripping (minutes)	5	5	3	0.87	1
	Consumer complaints	14296	13901	13795	6772	3856
<b>Bhilai town</b>	No. of 11KV feeders	13	15	17	21	26
	No. of feeder tripping	1796	1667	1760	1643	569
	Average tripping per feeder/month	11	9	9	6	2
	Tripping duration (minutes)	47594	41837	19502	23071	5441
	Average time per tripping (minutes)	23	25	11	14	9
	Consumer complaints	25560	24483	20272	22857	16745
<b>Durg town</b>	No. of 11KV feeders	18	20	20	20	26
	No. of feeder tripping	662	423	362	529	426
	Average tripping per feeder/month	3	2	1	2	1
	Tripping duration (minutes)	35610	26880	7827	4082	1588
	Average time per tripping (minutes)	54	4	22	8	4
	Consumer complaints	21948	18031	11016	10208	8556
<b>Raipur city</b>	No. of 11KV feeders	66	69	72	68	102
	No. of feeder tripping	3960	2773	3704	1910	3250
	Average tripping per feeder/month	5	3	4	2	3
	Tripping duration (minutes)	167925	180065	101497	28089	106637
	Average time per tripping (minutes)	42	65	27	14	33
	Consumer complaints	112656	102508	94239	64880	57177