

APPENDIX-I

(Referred to in paragraph 1.1, page 1)

Statement showing definition of terms used in Chapter I

Part A : Government Accounts

- I. Structure :** 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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This Part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs.40 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the government accounts. The Appropriation Accounts present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

APPENDIX-I (Continued)
(Referred to in paragraph 1.11, page 1)

Part B. List of indices/ratios and basis for their calculation

Indices/ratios		Basis for calculation
Sustainability		
-Balance from the current revenues (BCR)		Revenue Receipts minus all Plan grants (under Major Head 1601- 02,03,04)and Non-Plan revenue expenditure and MH 2048
-Primary Deficit		(Appropriation for reduction or avoidance of debt)
-Interest Ratio		Fiscal Deficit minus Interest Payment.
Capital Outlay Vs Capital receipts	Capital Outlay	<u>Interest payments-Interest receipts</u>
	Capital receipts	Total revenue receipts-Interest receipts Capital expenditure as per Statement No.2 of the Finance Accounts
		Internal Loans (net of ways and means advances) + Net receipts from small savings, PF etc. + Repayments received of loans advanced by the State Government – Loans advanced by the State Government.
-Total tax receipts Vs GSDP		Exhibit V
-State tax receipts Vs GSDP		Exhibit V
Flexibility		
-Balance from current revenues		As above
-Capital repayments Vs Capital borrowings	Capital Repayments	Disbursements under Major Heads 6003 and 6004 minus repayments on account of Ways and Means Advances/Overdraft under both the major heads
	Capital Borrowings	Addition under Major Heads 6003 & 6004 minus addition on account of Ways & Means Advances/Overdraft under both the major heads
-Total Tax Receipts Vs GSDP	State Tax Receipts	Exhibit V
	Total Tax Receipts	Statement No.1 of Finance Accounts
-Debt Vs GSDP	Debt	Borrowings and other obligations at the end of the year (Statement No.4 of the Finance Accounts) Exhibit V
Vulnerability		
-Revenue Deficit		Revenue expenditure minus Revenue receipts.
-Fiscal Deficit		Total expenditure minus revenue receipts and non-debt public receipts. Paragraph No 1.9.6 of the Audit Report
-Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs Total revenue receipts of the Government	Outstanding guarantees	Exhibit IV
	Revenue Receipts	Exhibit II
Assets Vs Liabilities	Assets and Liabilities	Exhibit I

APPENDIX-IA
(Reference: paragraph 1.1, page 1)

**Statement showing apportionment of assets and liabilities of the erstwhile composite State of
Madhya Pradesh as of 31 March 2002 between successor States of
Madhya Pradesh and Chhattisgarh**

(Rupees in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements No.
		Madhya Pradesh	Chhattisgarh		
(1)	(2)	(3)	(4)	(5)	(6)
<i>I- Liabilities-</i>					
1. Internal Debt	7628.95	5766.01 ^(a)	1862.94 ^(a)	--	4 and 17
2. Loans and Advances from Central Government	10606.50	7783.25 ^(a)	2823.25 ^(a)	--	4 and 17
3. Contingency Fund	26.61	26.61	--	--	16
4. Small savings, provident funds, etc.	7371.51	4840.27 ^(b)	974.52 ^(b)	1556.72 ^(b)	4, 16 and 17
5. Deposits	1872.19	1325.09	288.60	258.50 ^(b)	4 and 16
6. Reserve Funds	657.94 ^(c)	45.49	11.55	102.46 ^(d)	4 and 16
7. Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.19 ^(e)	16
<i>II- Assets-</i>					
1. Gross Capital Outlay	15760.57	4941.77	1484.59	9334.21 ^(e)	2 and 13
2. Loans and Advances	2883.18	555.95	135.91	2191.32 ^(f)	5 and 18
3. Advances	13.88	12.25	1.63	--	16
4. Remittance balance	665.60	512.72	152.88	--	16
5. Cash balance	-29.75	22.29	-52.04	--	7
<i>III- Contingent Liabilities-</i>					
Guarantees	9709.60	--	--	9657.38 ^(g)	6

N.B.: For further details, see Finance Accounts. (Year 2000-01)

(a) *Apportioned vide Government of India, Ministry of Finance, Department of Economic Affairs (Budget Division) order F. No. 9(2)B(S)/2002 dated 25 June 2002; includes Ways and Means Advances and Overdraft apportioned by Reserve Bank of India.*

(b) *To be reviewed after receipt of details of final allocation of employees to the two successor States.*

(c) *Dropped Rs.498.44 crore out of total of Rs.657.94 crore, in terms of second proviso to Section 42(1) of MP Re-organisation Act, 2000.*

(d) *Retained in MP pending decision of GOI.*

(e) *Retained in MP for want of details.*

(f) *Retained in MP due to non-receipt of decisions/details from successor States.*

(g) *Differs from the figures in column (2) by Rs.52.22 crore due to cancellation of guarantees to that extent during 2001-02.*

APPENDIX-II

(Referred to in Exhibit-V page 18)

Working Sheet for Indicators of Financial Performance of Government of Chhattisgarh)

(Rupees in crore)

Sl. No.	Particulars	2000-01	2001-02
1.	a Revenue Receipts	1883	4376
	b Less Plan Grants (MH 02, 03, 04, 05)	226	303
	c Less Non Plan Revenue Expenditure	1314	3928
	d MH 2048 Appropriation for Reduction or avoidance of debt	-	40
	e Net Balance from Current Revenue (BCR)	343	105
	[a-(b+c+d)]		
2.	a Interest Receipts (0049)	03	49
	b Interest Payment (2049)	286	731
	c Net Interest Payment (b-a)	283	682
	d Revenue Receipts-Interest Receipts	1880	4327
	e Interest Ratio (2c÷2d)	0.15	0.16
3.	Capital Outlay (Capital Expenditure)	221	476
4.	Capital Receipts		
	a Addition under 6003 (Internal Debt Minus Ways and Means Advances)	206	654
	b Addition under 6004 (Loans from Central Government)	142	341
	c Net receipts under small savings, PF, etc.	50	85
	d Net Addition of Loan and Advances	(-) 02	(-) 46
	e Miscellaneous Capital Receipts (4000)	-	-
	f Total (a+b+c+d+e)	396	1034
5.	Capital outlay/Capital Receipts (3÷4)	0.558	0.46
6.	Gross State Domestic Products (GSDP)	10782	30265
7.	Total Tax Receipts (State tax+States share of Union taxes)	1260	3169
8.	Total Tax Receipts/GSDP	0.12	0.10
9.	State Tax Receipts (Tax Revenue –Income Tax)	750	1993
10.	State Tax Receipts/GSDP (9÷6)	0.07	0.07
11.	Total Investment	(-) 02	15
12.	Return on investment (per cent)	NIL	33
13.	Ratio of return on investment	NIL	0.3
14.	Capital Repayment		
	a Disbursement under 6003 (Internal Debt minus ways and means advances)	19	45
	b 6004 (Loans and Advance from Central Government)	62	139
	c Total (a+b)	81	184
15.	Capital borrowings (6003 + 6004)	348	995
16.	Capital repayment/capital borrowing	0.23	0.18
17.	Debt	--	7463
	i Borrowing at the end of the year (Receipt)	4844	5655
	ii Other obligations at the end of the year (Receipt)	1411	1808
	iii Total (i)+(ii)	6255	7463
18.	Debt/GSDP (17 (iii) ÷ 6)	0.58	0.25
19.	Revenue Deficit	(-) 273	569
20.	Fiscal Deficit (Rev.Exp+Cap.Exp+Net Loans and Advance+ Inter State Settlement) – (Rev. Receipts+Misc.Capital Receipts + Inter State Settlement)	(-) 50	1117
21.	Primary Deficit (Fiscal Deficit-Interest payment (20-2b)	236	386
22.	PD/FD (21÷20)	(-) 4.72	0.34
23.	RD/FD (19÷20)	(-) 0.05	0.50
24.	Outstanding Guarantees + Interest	-	466
25.	Outstanding Guarantees/Rev. Receipts	-	0.11
26.	Assets	2231	2842
27.	Liabilities	6202	7421
28.	Assets/Liabilities (26÷27)	0.36	0.38

APPENDIX-III

(Referred to in Paragraph 2.3.3 at page 25)

Cases where supplementary provision proved unnecessary

(Rupees in crore)

Sl. No.	Number and Description of Grant/Appropriation	Original Grant/Appropriation	Supplementary Grant/Appropriation	Actual Expenditure	Savings
1.	2.	3.	4.	5.	6.
(A)	Revenue-Voted				
1.	01-General Administration	31.85	4.71	23.95	12.61
2.	03-Police	289.01	0.10	244.63	44.48
3.	04-Other Expenditure Pertaining to Home Department	2.36	0.01	1.07	1.30
4.	05-Jail	18.91	0.25	16.59	2.57
5.	08-Land Revenue and District Administration	104.32	0.81	77.17	27.96
6.	10-Forest	249.07	9.75	233.83	24.99
7.	12-Expenditure Pertaining to Energy Department	79.19	8.61	73.44	14.36
8.	15-Financial Assistance to three Tier Panchayatiraj Institutions under Special Component Plan for Scheduled Castes	21.41	5.18	19.37	7.22
9.	18-Labour	7.64	0.71	6.35	2.00
10.	19-Public Health and Family Welfare	183.79	4.96	158.75	30.00
11.	25-Expenditure Pertaining to Mineral Resources Department	6.42	0.34	6.00	0.76
12.	27-School Education	739.85	54.36	537.06	257.15
13.	29-Administration of Justice and Elections	30.73	2.66	18.71	14.68
14.	31-Expenditure pertaining to Planning Economics and Statistics Department	5.73	0.29	4.92	1.10
15.	32-Expenditure pertaining to Public Relations Department	13.00	0.23	8.97	4.26
16.	36-Transport	8.48	1.02	4.80	4.70
17.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	24.82	2.14	23.31	3.65
18.	44-Higher Education	84.99	5.30	79.28	11.01
19.	47-Technical Education and Man Power Planning Department	52.48	1.02	32.05	21.45
20.	48-Grant for up-gradation of administration under Eleventh Finance Commission	13.09	2.64	9.27	6.46
21.	52-Externally Aided Projects pertaining to Agriculture Department	0.17	0.11	0.05	0.23
22.	55-Expenditure pertaining to Women and Child Welfare	119.71	2.67	73.04	49.34
23.	58-Expenditure on relief on account of natural calamities and scarcity	138.41	2.88	115.31	25.98
24.	64-Special component Plan for Scheduled Castes	82.58	15.48	80.14	17.92
25.	66-Welfare of Backward Classes	15.92	0.16	14.22	1.86
26.	69-Urban Administration and Development Department Urban Welfare	4.49	0.19	2.04	2.64
27.	78-Externally Aided Projects pertaining to Rural Industries Department	8.29	0.38	4.03	4.64
28.	79-Expenditure pertaining to Medical Education Department	35.44	5.41	34.30	6.55
	Total-(A)	2372.15	132.37	1902.65	601.87

Audit Report for the year ended 31 March 2002

1.	2.	3.	4.	5.	6.
(B)	Revenue charged				
1.	Interest payment	886.28	35.15	771.29	150.14
2.	01-General Administration	2.05	0.87	1.69	1.23
3.	29-Administration of Justice and Election	3.75	0.38	2.60	1.53
	Total -(B)	892.08	36.40	775.58	152.90
(C)	Capital Voted				
1.	10-Forest	2.27	0.10	2.16	0.21
2.	11-Expenditure pertaining to Commerce and Industry Department	1.15	0.15	1.02	0.28
3.	23-Water Resources Department	114.20	0.25	110.67	3.78
4.	24-Public Works-Roads and Bridges	63.69	16.22	42.26	37.65
5.	41-Tribal Areas Sub-Plan	94.31	11.68	90.28	15.71
6.	48-Grant for up-gradation of Administration under Eleventh Finance Commission	14.37	4.13	11.50	7.00
7.	64-Special Component Plan for Scheduled Castes	25.41	10.31	16.31	19.41
8.	67-Public Works Buildings	31.59	3.27	28.66	6.20
9.	68-Public Works relating to tribal areas sub-plan buildings	8.25	0.10	7.22	1.13
	Total-(C)	355.24	46.21	310.08	91.37
(D)	Capital charged				
1.	Public debt	1388.53	0.01	184.02	1204.52
	Total-(D)	1388.53	0.01	184.02	1204.52
	Grand Total (A)+(B)+(C)+(D)	5008.00	214.99	3172.33	2050.66

APPENDIX-IV

(Referred to in paragraph 2.3.4 at page 25)

Cases where supplementary provision obtained proved excessive

(Rupees in crore)

Sl. No.	Number and description of Grant/ appropriation	Original Grant/ Appropriation	Supplimentary Grant/ Appropriation	Actual expenditure	Savings
1.	2.	3.	4.	5.	6.
(A) Revenue (voted)					
1.	02-Other expenditure pertaining to General administration	1.83	0.71	2.25	0.29
2.	07-Expenditure pertaining to Commercial Tax Department	44.34	45.19	55.85	33.68
3.	11-Expenditure pertaining to Commerce and Industry Department	6.69	6.70	12.20	1.19
4.	13-Agriculture	66.98	52.97	103.23	16.72
5.	20-Public Health Engineering	101.25	23.46	117.19	7.52
6.	21-Expenditure pertaining to Housing and Environment Department	4.71	7.29	5.88	6.12
7.	26-Expenditure pertaining to Culture Department	1.61	1.71	2.84	0.48
8.	28-State Legislature	6.90	2.11	7.46	1.55
9.	34-Social Welfare	6.19	0.26	6.20	0.25
10.	37-Tourism	--	0.98	0.53	0.45
11.	41-Tribal Area Sub-Plan	180.38	45.35	211.89	13.84
12.	53-Financial Assistance to Urban Bodies, under Special component Plan for Scheduled Castes	0.71	1.89	1.11	1.49
13.	56-Rural Industries	7.83	3.10	10.04	0.89
14.	65-Aviation Department	2.93	0.61	3.41	0.13
15.	80-Financial Assistance to Three Tier Panchayat Raj Institutions	191.36	40.10	202.24	29.22
16.	81-Financial Assistance to Urban Bodies	129.70	30.08	155.00	4.78
17.	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Areas Sub-plan	72.31	13.92	74.33	11.90
Total (A)		825.72	276.43	971.65	130.50
(B) Capital (voted)					
1.	17-Co-operation	22.57	9.26	23.97	7.86
2.	20-Public Health Engineering	1.76	10.00	10.59	1.17
3.	21-Expenditure pertaining to Housing and Environment Department	2.56	55.43	49.36	8.63
4.	42-Public Works relating to Tribal Areas sub-Plan-Roads and Bridges	26.99	21.13	40.38	7.74
5.	45-Minor Irrigation Works	14.66	11.07	23.76	1.97
Total (B)		68.54	106.89	148.06	27.37
Grand Total (A) + (B)		894.26	383.32	1119.71	157.87

APPENDIX-V

(Referred to in paragraph 2.3.5 at page 25)

Excess over Grant/Appropriation requiring regularisation

(In Rupees)

Sl. No.	Grant Number and Name	Total Grant/Appropriation	Actual expenditure	Amount of excess	Main reasons
1.	2.	3.	4.	5.	6.
(A) Revenue (voted)					
1.	06-Expenditure pertaining to Finance Department	4510173000	4657907933	147734933	Not intimated (October 2002)
2.	14-Expenditure pertaining to Animal Husbandary Department	453630000	473129522	19499522	Not intimated (October 2002)
3.	17-Co-operation	87229000	90185473	2956473	Not intimated (October 2002)
4.	23-Water Resources Department	790649000	801968820	11319820	Not intimated (October 2002)
5.	24-Public Works-Roads and Bridges	1083739000	1310102110	226363110	Not intimated (October 2002)
6.	30-Expenditure pertaining to Panchayat and Rural Development Department	1451375100	1494505450	43130350	To provide funds for State share as per central share received from Government of India
7.	33-Tribal Welfare	2755393000	3396371424	640978424	Not intimated (October 2002)
8.	45-Minor Irrigation Works	93068000	93197796	129796	Not intimated (October 2002)
9.	54-Expenditure pertaining to agricultural research and education	150001000	155795000	5794000	Not intimated (October 2002)
10.	67-Public Works Buildings	663189000	718213351	55024351	Not intimated (October 2002)
11.	83-Financial Assistance to Urban Bodies under tribal Area Sub-Plan	33940000	38369000	4429000	Not intimated (October 2002)
Total (A)		12072386100	13229745879	1157359779	
(B) Revenue (charged)					
1.	16-Fisheries	100000	204587	104587	Not intimated (January 2003)
2.	25-Expenditure pertaining to Mineral Resources Department	50000	62430	12430	Not intimated (January 2003)
Total (B)		150000	267017	117017	
(C) Capital(voted)					
1.	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Special component plan for Scheduled Castes	4675000	4887944	212944	Not intimated (January 2003)
2.	60-Expenditure pertaining to District Plan Schemes	94000000	95183884	1183884	Not intimated (January 2003)
3.	71-Externally Aided projects pertaining to Animal Husbandary Department	20000	151377	131377	Not intimated (January 2003)
Total (C)		98669500	100223205	1528205	
Grand Total (A) + (B) + (C)		12171231100	13330236101	1159005001	

APPENDIX-VI*(Referred to in paragraph 2.3.6 at page 25)***Cases where supplementary provision was insufficient***(Rupees in crore)*

Sl. No.	Number and Description of Grant/Appropriation	Supplementary provision	Final excess
1.	2.	3.	4.
(A) Revenue (voted)			
1.	06-Expenditure pertaining to Finance Department	0.09	14.77
2.	14-Expenditure pertaining to Animal Husbandary Department	5.75	1.95
3.	17-Co-operation	2.10	0.30
4.	23-Water Resources Department	1.63	1.13
5.	24-Public Works Roads and Bridges	30.00	22.64
6.	30-Expenditure pertaining to panchayat and rural Development Department	90.75	4.31
7.	54-Expenditure pertaining to agriculture research and education	1.00	0.58
8.	67-Public works buildings	0.04	5.50
9.	83-financial assistance to tribal area sub-plan-urban bodies	0.69	0.44
	Total (A)	132.05	51.62
(B) Capital (voted)			
1.	60-Expenditure pertaining to district plan-schemes	0.20	0.12
	Total (B)	0.20	0.12
	Grand Total (A) + (B)	132.25	51.74

APPENDIX-VII

(Referred to in paragraph 2.3.7 (a) at page 25)

Cases where expenditure fell short by more than Rupees one crore, and also by more than 10 per cent of the total provision

(Rupees in crore)

Sl. No.	Grant No.	Description of Grant	Amount of saving (percentage of provision)	Main reasons for saving
1.	2.	3.	4.	5.
(A) Revenue (voted)				
1.	01	General Administration	12.61 (34.5)	Vidhan Sabha session, economy measure, incomplete bifurcation of employees for new re-organised State, non purchase of vehicles, less journeys undertaken, non purchase of split air conditioner, non joining of staff in the State, non issue of pay slips to ministers and non acquiring of re-rental houses (Rs.7.80 crore); reasons for balance saving have not been intimated (October 2002).
2.	03	Police	44.48 (15.4)	Non receipt of sanction for filling up vacant posts of home guards and adopting at economy measures. (Rs.2.56 crore). Reasons for balance saving have not been intimated (October 2002).
3.	04	Other expenditure pertaining to home Department	1.29 (54.7)	Non creation of posts (Rs.0.38 crore) reasons for balance saving have not been intimated (October 2002).
4.	05	Jails	2.57 (13.4)	Non filling of vacant posts, economy measures (Rs.0.67 crore) reasons for balance saving have not been intimated (October 2002).
5.	07	Expenditure pertaining to Commercial Tax Department	33.68 (37.6)	Non intimated (October 2002).
6.	08	Land revenue and District Administration	27.96 (26.6)	Posts remaining vacant, economy measures, non receipt at demand for machinery and equipment, non release of funds by Centre/State Government, non receipt of demand from subordinate offices non payment at Honoraria and non purchase of vehicles (Rs.24.39 crore) reasons for balance saving have not been intimated (October 2002).
7.	09	Expenditure pertaining to revenue Department	10.08 (81.9)	Not intimated (October 2002).
8.	12	Expenditure pertaining to energy Department	14.36 (16.4)	Not intimated (October 2002).
9.	13	Agriculture	16.72 (13.9)	Not intimated (October 2002)
10.	15	Financial Assistance to three tier Panchayati Raj Institution under special component plan for scheduled castes	7.22 (27.2)	Surrender of funds from Districts, non receipts of demand, (Rs.1.42 crore). Reasons for balance savings have not been intimated (October 2002).
11.	18	Labour	2.00 (23.9)	Not intimated (October 2002).
12.	19	Public health and family welfare	30.00 (15.9)	Posts remaining vacant, (Rs.2.07 crore) reasons for balance saving have not been intimated (October 2002).
13.	21	Expenditure pertaining to housing and environment Department	6.12 (50.9)	Non formation of housing Board by State Government (Rs.1.06 crore) non joining of officers/official as a result of re-organization (Rs.0.19 crore). Reasons for balance saving have not been intimated (October 2002).

1.	2.	3.	4.	5.
14.	27	School education	257.15 (32.4)	Not intimated (October 2002).
15.	28	State legislature	1.55 (17.2)	Not intimated (October 2002).
16.	29	Administration of justice and election	14.69 (44.0)	Non payment of Honoraria of the appointed members, non purchase of vehicle, non filling at post, non receipts of festival advance, non submission of T.A. Bill by employees, non purchase of furniture. Non payment of pending bills/rent for office building and non purchase of vehicles/rent for (Rs.8.96 crore). Reasons for balance saving have not been intimated (October 2002).
17.	31	Expenditure pertaining to planning, economics and statistics Department	1.09 (18.2)	Not intimated (October 2002).
18.	32	Expenditure pertaining to public relations Department	4.26 (32.2)	Not intimated (October 2002).
19.	36	Transport	4.70 (49.5)	Not intimated (October 2002).
20.	39	Expenditure pertaining to food, civil supplies and consumer protection Department	3.65 (13.5)	Non-announcement at bonus to farmers, amount not sanctioning by finance Department (Rs.1.52 crore) reasons for balance saving have not been intimated (October 2002).
21.	44	Higher education	11.01 (12.2)	Not intimated (October 2002)
22.	47	Technical Education And Man Power Planning Department	21.45 (40.1)	Non filling of vacant posts in Technical Institutions. (Rs.7.68 crore). Reasons for balance saving have not been intimated (October 2002).
23.	48	Grant for upgradation of administration under eleventh finance Commission	6.46 (41.0)	Not intimated (October 2002)
24.	49	Scheduled caste Welfare	2.57 (16.4)	Non receipt of demand from district, surrender of funds from districts. (Rs
25.	53	Financial Assistance to urban bodies under special component plan for scheduled castes	1.49 (57.2)	Not intimated (October 2002).
26.	55	Expenditure pertaining to women and child welfare	49.34 (40.3)	Not intimated (October 2002).
27.	58	Expenditure on relief on account natural calamities and scarcity.	25.98 (18.4)	Non receipt of demand (Rs.11.70 crore). Reasons for balance saving have not been intimated (October 2002).
28.	61	Externally aided projects pertaining to public health and family welfare	2.98 (84.9)	Not intimated (October 2002).
29.	64	Special component plan for scheduled castes	17.92 (18.3)	Non receipt of full Central Share for the Scheme, non receipt of demand from districts, non sanctioning of the amount, non receipt of balance amount of special central assistance, non receipt at sanction at work plan. (Rs.4.79 crore). Reasons for balance saving have not been intimated (October 2002).
30.	66	Welfare of backward classes	1.86 (11.5)	Not intimated (October 2002).
31.	69	Urban administration and Development Department0-urban	2.64 (56.3)	Non completion of final allotment of employees as a result of re-organised state.

1.	2.	3.	4.	5.
32.	77	Externally aided projects pertaining to development of tribal areas in Bilaspur Division	8.00 (100)	Not intimated (October 2002).
33.	78	Externally aided projects pertaining to rural industries department.	4.64 (53.5)	Not intimated (October 2002).
34.	79	Expenditure pertaining to medical education department	6.55 (16.00)	Not intimated (October 2002).
35.	80	Financial assistance to three tier panchayti raj institutions	29.22 (12.6)	Non receipt of Government sanction for distribution of the amount. (Rs.0.99 crore). Reasons for balance saving have not been intimated (October 2002).
36.	82	Financial assistance to three tier panchayti raj institutions under tribal areas sub-plan	11.90 (13.8)	Not intimated (October 2002).
(B) Revenue (charged)				
37.	--	Interest payment and servicing of debt.	150.14 (16.3)	Non transfer of deposit account from Madhya Pradesh State. (Rs.0.22 crore). Reasons for balance saving have not been intimated (October 2002).
38.	01	General administration	1.23 (42.1)	Post remaining vacant, non appointment of officers/employees, non drawal of funds. (Rs.0.74 crore). Reasons for balance saving have not been intimated (October 2002).
39.	29	Administration of justice and elections	1.53 (37)	Not intimated (October 2002).
(C) Capital (voted)				
40.	06	Expenditure pertaining to Finance Department	7.11 (55.4)	Not intimated (October 2002).
41.	08	Land revenue and District Administration	2.62 (70.2)	Not intimated (October 2002).1
42.	12	Expenditure pertaining to energy Department	14.87 (74.4)	Not intimated (October 2002).
43.	17	Co-Operation	7.86 (24.7)	Not intimated (October 2002).
44.	21	Expenditure pertaining to housing and environment Department	8.63 (14.9)	Not intimated (October 2002).
45.	24	Public works roads and bridges	37.65 (47.1)	Not intimated (October 2002).
46.	30	Expenditure pertaining to panchayat and rural development department	105.64 (96.0)	Not intimated (October 2002).
47.	39	Expenditure pertaining to food, civil supplies and consumer protection department	8.43 (84.3)	Not intimated (October 2002).
48.	41	Tribal areas sub-plan	15.72 (14.8)	Non sanctioning of medium schemes in Hasdeo Kachar.
49.	42	Public works-relating to tribal area sub-plan roads and bridges	7.74 (16.1)	Not intimated (October 2002).
50.	48	Grant for upgradation of administration under eleventh Finance Commission	7.00 (37.8)	Not intimated (October 2002).

1.	2.	3.	4.	5.
51.	57	Externally aided projects pertaining to water resources department	2.06 (38.3)	Not intimated (October 2002).
52.	58	Expenditure on relief on account of natural calamities and scarcity.	1.60 (95.6)	Non receipt of demand.
53.	64	Special component plan for scheduled castes	19.41 (54.3)	Non receipt of administrative sanction (Rs.4.43 crore). Reasons for balance saving have not been intimated (October 2002).
54.	67	Public works buildings	6.20 (17.8)	Not intimated (October 2002).
55.	68	Public works-relating to tribal areas sub-plan buildings	1.13 (13.6)	Not intimated (October 2002).
56.	75	NABARD Aided Projects pertaining to Water Resources Department	12.85 (40.8)	Not intimated (October 2002).
57.	76	Externally Aided projects pertaining to public works department	2.26 (100)	Not intimated (October 2002).
58.	81	Financial Assistance to urban bodies	8.51 (79.1)	Not intimated (October 2002).
(D) Capital (charged)				
59.	--	Public debt	1204.52	Not intimated (October 2002).

APPENDIX–VIII

(Referred to in paragraph 2.3.7 (b) at page 25)

Cases where entire budget provision under central schemes remained unutilized

(Rupees in Crore)

Sl. No.	Grant No. and Name	Head of Account	Budget provision not utilized
(1)	(2)	(3)	(4)
(A) Centrally Sponsored Scheme			
1.	12-Expenditure pertaining to Energy Department	2801-80-101-0701-4841- Grant in aid to Instantaneous Energy Development Project	20.00
2.	27- School Education	2202-01-101-0701-7587- operation Black Board Scheme	14.70
3.	80-Financial Assistance to three Tier Panchayati Raj Institutions	2202-02-103-0701-1131-Non Formal Education (90+10)	1.09
4.	80-Financial Assistance to three Tier Panchayati Raj Institutions	2202-02-103-0701-5303- Non Formal Education Centres (60+40) S.C.R.T.	1.79
		Total 'A'	37.58
(B) Central Sector Schemes			
5.	19-Public Health and Family Welfare	2210-06-800-0801-1801 Aid and material under T.C.A. Programme	3.56
6.	19-Public Health and Family Welfare	2211-800-0801-2498 Supply of Conventional Contraceptives	5.86
7.	19-Public Health and Family Welfare	2211-800-0801-6106 Universal Immunisation	12.18
8.	19-Public Health and Family Welfare	3606-237-0801-2498- Supply of conventional Contraceptives	5.71
9.	19-Public Health and Family Welfare	3606-237-0801-4244-Malaria	9.95
10.	20-Public Health Engineering	2215-01-102-0801-4851- Prime Minister Gramodaya Yojna	7.44
11.	21-Expenditure pertaining to Housing and Environment Department	2217-05-091-0801-9769- Grant -in-Aid to Housing Board for Slum Area Development under World Bank Project	1.06
12.	41-Tribal Area Sub Plan 25-Scheduled Tribe, Scheduled Caste and Backward Class Welfare Department	2225-02-796-277-0802-5232- Grant to M.S. Housing School Samiti (Act 275(1))	10.80
13.	41-Tribal Area Sub Plan 34-Public Health Engineering	2215-01-796-102-0802-4851- Pradhan Mantri Gramodaya Yojna	4.46
14.	61-Externally Aided Projects pertaining to Public Health and Family Welfare	2210-05-105-0801-8132- Prevention of AIDS Disease	1.94
15.	64- Special Component Plan for Scheduled Castes 34- Public Health Engineering	2215-01-789-102-0803-4851- Pradhan Mantri Gramodaya Yojna	1.62
		Total 'B'	64.58
		Total (A+B)	102.16

APPENDIX-IX*(Referred to in paragraph 2.3.8(a) at page 25)***Cases involving Substantial Excesses under the scheme***(Rupees in crore)*

Sl. No.	Grant No. and Name	Name of Scheme	Amount of Excess	Percentage of Excess
(1)	(2)	(3)	(4)	(5)
(A) Revenue voted				
1.	07-Expenditure pertaining to Commercial Tax Department	2039-001-1470- District Executive Establishment	11.55	151
2.	10-Forest	2055-104-3895 Special Police for Forest Protection	6.51	842
3.	13-Agriculture	2401-001-119- Subordinate and expert staff (District and Subordinate level)	16.76	117
4.	19-Public Health and Family Welfare	2210-03-103-0101-2777- Primary Health Centre (Basic Services)	22.30	115
5.	20-Public Health Engineering	2215-01-799-4058- Miscellaneous Public Works Advance	5.04	252
6.	20-Public Health Engineering	2215-01-800-0101- State Plan Schemes (Normal) 9938- Recharging of under ground water resources	5.96	1489
7.	24-Public Works- Roads and Bridges	3054-80-001-2301- Direction and Administration Prorata share of establishment from Grant No.67 Major Head 2059- Public Works	18.13	363
8.	30- Expenditure pertaining to Panchayat and Rural Development Department	2501-01-101-0701-5078- Drought upgradation Area Development Programme	5.98	313
9.	41- Tribal Area Sub Plan- 14- Agriculture Department	2401-796-001-0102-4102- Intensive Extension Project World Bank Assisted (Second Phase)	6.59	239
10.	41- Tribal Area Sub Plan 17- Public Health and Family Welfare Department	2210-03-796-103-0102-2779 Primary Health Centre	6.31	197
11.	64- Special Component Plan for Scheduled Castes 02- Home Department	2055-789-109-0703-5172- Establishment of New Police Stations	6.16	422
		Total 'A'	111.29	
(B) Capital (voted)				
12.	23-Water Resource Department	4701—1-244-0101-2898- Dam and Appurtenant works	10.37	691
13.	41- Tribal Areas Sub-Plan 31-Water Resources Department	4702-796-800-0102-5189- Construction of Minor Irrigation Scheme (NABARD)	16.43	222
		Total 'B'	26.80	
		Total (A+B)	138.09	

APPENDIX-X

(Referred to in paragraph 2.3.8(b) at page 26)

Cases involving Substantial Savings under schemes

(Rupees in crore)

Sl. No.	Grant No. and Name	Name of Scheme	Amount of Saving	Percentage of Saving
(1)	(2)	(3)	(4)	(5)
(A) Revenue voted				
1.	06-Expenditure pertaining to Finance Department	2070-800-224- other expenditure	143.99	99.9
2.	06-Expenditure pertaining to Finance Department	2071-01-101-2413 payable to retired salaried persons	207.74	99.5
3.	06-Expenditure pertaining to Finance Department	2071-01-102-3080- payment of commuted value of pensions in India	24.48	100
4.	06- Expenditure pertaining to Finance Department	2071-01-104-4590- Service and Death cum Retirement Gratuity	48.01	99.9
5.	06-Expenditure pertaining to Finance Department	2071-01-105-2514- Family Pension	14.38	99.7
6.	09-Expenditure pertaining to Revenue Department	2058-101-3842- Branch offices of Stationary and Stores	8.67	99.2
7.	12-Expenditure pertaining to Energy Department	2801-80-101-0701-4841- Grant-in-Aid to Instantaneous Energy Development Project	20.00	100
8.	19-Public Health and Family Welfare	2211-800-0801-2498- Supply of conventional contraceptives	5.86	100
9.	19-Public Health and Family Welfare	2211-800-0801-6106 Universal Immunisation	12.18	100
10.	19-Public Health and Family Welfare	3606-237-0801-2498- Supply of conventional contraceptives	5.71	100
11.	19-Public Health and Family Welfare	3606-237-0801-4244- Malaria	9.95	100
12.	20-Public Health Engineering	2215-01-102-0801-4851- Prime Minister Gramodaya Yojna	7.44	100
13.	27- School Education	2202-01-101-0701-7587- Operation Black Board Scheme	14.70	100
14.	29-Administration of Justice and Elections	2015-105-4311- charges for conduct of Elections to Parliament	6.54	100
15.	30-Expenditure pertaining to Panchayat and Rural Development Department	2501-02-800-0701-9464- Watershed Treatment/ Development Activities	5.00	98.7
16.	41-Tribal Areas Sub-Plan 14-Agriculture Department	2401-796-108-0702-4838- Micro Management Working Plan	7.36	94.4
17.	41-Tribal Areas Sub-Plan 25- Scheduled Tribe, Scheduled Caste and Backward classes Welfare Department	2225-02-796-277-0802-5232- Grant to M.S.Housing School Samiti [Act-275(1)]	10.80	100
18.	44-Higher Education	2202-03-001-0101-3443-Directorate of Collegiate Education	5.92	91.2
19.	58-Expenditure on Relief on Account of Natural Calamities and scarcity	3054-04-337-1467- District and other Roads	6.32	99.4
20.	77-Expenditure Aided Projects pertaining to Development of Tribal Areas in Bilaspur Division	2225-02-796-102-1202-8762- Grants to Tribal Development Society under assistance from International Agriculture Development Funds	8.00	100
		Total 'A'	573.06	

(1)	(2)	(3)	(4)	(5)
(B) Revenue Charges				
21.	Interest Payments and Servicing of Debt	2049-60-701-4198- Govt.Employees Group Insurance Scheme (Interest on Saving Fund)	25.12	100
		Total 'B'	25.12	
(C) Capital Voted				
22.	30-Expenditure pertaining to Panchayat and Rural Development Department	4515-800—0801-4855-Prime Minister Gran Sadak Yojana	105.59	96
23.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	6408-02-190-1074- Loans to Nagrik Apoorti Nigam for meeting the losses in procurement of food grains	7.00	100
24.	41-Tribal Areas Sub-plan-31- Water Resourcs Department	4701-03-796-800-0102-5188- Construction of Medium Irrigation Projects (NABARD)	17.34	85.6
		Total 'C'	129.93	
D-Capital- charged				
25.	Public Debt	6003-110-637- Ways and means Advances	700.00	100
26.	Public Debt	6003-110-779-Loans to meet short fall	500.00	100
Total 'D'			1200.00	
Total (A+B+C+D)			1928.11	

APPENDIX–XI

(Referred to in paragraph 2.3.9 at page 26)

Injudicious/irregular/incorrect re-appropriation/surrender

(a) Some of the cases in which funds were in judiciously withdrawn by the reappropriation/surrender, although accounts already shown excess over provisions, are mentioned below.

(Rupees in crore)

Sl. No.	Grant No. and Head of Account	Original + Supplementary provision	Actual expenditure	Excess before Reappropriation	Re-appropriation/surrender	Final Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	07-Expenditure pertaining to Commercial Tax Department 2040-001-3569 Headquarter establishment expenditure	3.37	4.88	1.51	(-2.42)	3.93
2.	08-Land Revenue and District Administration 2029-102-2833- office of the Forecast Officer and Settlement Officers	9.68	11.50	1.82	(-1.29)	3.11
3.	32-Expenditure pertaining to Public Relation Department 2220-01-001-0101-2320- Direction and Administration	5.93	6.17	0.24	(-1.09)	1.33
4.	33-Tribal Welfare 2225-02-277-0101-1395-Hostels	21.12	24.91	3.79	(-1.48)	5.27
5.	33-Tribal Welfare -2225-02-277-2772- Primary Schools	86.67	130.75	44.08	(-1.16)	45.24
6.	33-Tribal Welfare -2225-02-277-583-Higher Secondary School	39.56	62.02	22.46	(-1.39)	23.85
7.	41-Tribal Area Sub-Plan 25-Scheduled Caste and Backward class Welfare Department 2225-02-796-277-0102-581 – Higher Secondary School	19.46	24.22	4.76	(-2.85)	7.61
8.	58- Expenditure on relief on account of Natural calamities and scarcity 2215-01-102-4377- Water Supply in scarcity areas	1.75	4.81	3.06	(-1.75)	4.81
9.	58-Expenditure on Relief on account of Natural Calamities and scarcity 2245-02-122-989- Re-establishment and repairs of damages irrigation and flood control works	1.25	2.28	1.03	(-1.25)	2.28
10.	58-Expenditure on relief on account of Natural calamities and scarcity 2245-01-101-96- Relief to out break of fire	2.70	5.31	2.61	(-2.70)	5.31

- (b) Some of the cases in which funds were injudicially withdrawn by Re-appropriation/surrender, in excess of available saving, resulting in final excess are mentioned below

(Rupees in crore)

Sl. No.	Grant No. and Head of Account	Original + Supplementary provision	Actual expenditure	Available savings	Reappropriation surrender	Final Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	05-Jails 2056-101-938-Central and District Jails	17.77	16.16	1.61	(-)2.54	0.93
2.	30-Expenditure pertaining to panchayat and Rural Development Department 2501-01-001-0701-8775 Administration Schemes of District level	2.62	0.87	1.75	(-)1.77	0.02
3.	30-Expenditure pertaining to Panchayat and Rural Development Department 2505-01-702-0701-6503-Post Metric Scholarship	69.69	67.77	1.92	(-)4.83	2.91
4.	33-Tribal Welfare 2225-02-001-1483- District Administration	6.30	5.61	0.69	(-)1.46	0.77
5.	33-Tribal Welfare 2225-02-277-2675-Post metric scholarship	8.80	4.79	4.01	9-)4.24	0.23
6.	33-Tribal Welfare 2515-102-2506- Project Headquarters	5.66	3.74	1.92	(-)2.04	0.12
7.	41-Tribal Area Sub-Plan 25-Scheduled Tribe Scheduled Caste and Backward class Welfare Department 2225-02-796-277-0102-6503- post metric scholarship	2.40	0.53	1.87	(-)1.98	0.11
8.	41-Tribal Area Sub-Plan-25-Scheduled Tribe, Scheduled caste and Backward class Welfare Department 4225-02-796-277-0102-9840- Construction of Buildings of Educational Institutions	6.50	4.81	1.69	(-)1.77	0.08
9.	47-Technical Education and Man Power Planning Department 2203-105-0101-2668- Polytechnic Institutions	12.00	7.34	4.66	(-)4.87	0.21
10.	55-Expenditure pertaining to Women and Child Welfare 2235-02-102-9044 Integrated child Development service scheme	32.47	18.93	13.54	(-)13.80	0.26
11.	58-Expenditure on Relief on Account of Natural Calamities and scarcity 3054-04-337-1467- District and other Roads	6.36	0.04	6.32	(-)6.36	0.04

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.	64-Special Component Plan for Scheduled castes 19-Public Works Department 4210-02-789-104-0103-5056- Construction of Community Health Centres	2.44	0.45	1.99	(-)2.02	0.03
13.	78-Externally aided Projects pertaining to Rural Industries Department	2.85	2.51	0.34	(-) 1.00	0.66

(c) Cases of un-necessary augmentation of Funds by re-appropriation despite saving is mentioned below

(Rupees in crore)

Sl. No.	Grant No. and Head of Account	Original + Supplementary provision	Actual expenditure	Available savings	Re-appropriation surrender	Final saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	41-Tribal Area Sub Plan-22-Panchayat and Rural Development Department 2505-01-796-701-0702-6503- Employment Assurance Scheme	4.98	3.89	1.09	(+) 1.18	2.27

APPENDIX-XII

(Referred to in paragraph 2.3.10 (a) at page 26)

Lapsing of budget provision

Sl. No.	Grant No.	Name of Grant/Appropriation	Total available saving	Amount not surrendered (percentage to total saving)`
1.	2.	3.	4.	5.
(A) Revenue (Voted)				
1.	03	Police	44.48	39.18 (88.1)
2.	07	Expenditure pertaining to Commercial Tax Department	33.68	30.95 (91.9)
3.	09	Expenditure pertaining to Revenue Department	10.08	10.08 (100)
4.	12	Expenditure pertaining to Energy Department	14.36	14.36 (100)
5.	13	Agriculture	16.72	16.72 (100)
6.	15	financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	7.22	5.05 (69.9)
7.	19	Public Health and Family Welfare	30.00	30.00 (100)
8.	20	Public Health Engineering	7.52	7.52 (100)
9.	27	School Education	257.15	257.15 (100)
10.	44	Higher Education	11.01	11.01 (100)
11.	47	Technical Education and Man-power Planning Department	21.45	12.44 (58)
12.	48	Grant for up-gradation of Administration under Eleventh Finance Commission	6.46	6.46 (100)
13.	55	Expenditure pertaining to Women and Child Welfare	49.34	6.39 (13)
14.	64	Special Component Plan for Scheduled Castes	17.92	7.85 (43.8)
15.	79	Expenditure pertaining to Medical Education Department	6.55	6.55 (100)
16.	80	Financial Assistance to Three Tier Panchayati Raj Institutions	29.22	28.07 (96.1)
17.	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-plan	11.90	6.38 (53.6)
		Total (A)	575.06	496.16 (86.3)
(B) Revenue (Charged)				
18.		<i>Interest Payments and Servicing of Debt</i>	<i>150.14</i>	<i>118.86 (79.2)</i>
		Total (B)	150.14	118.86 (79.2)
(C) Capital (Voted)				
19.	12	Expenditure pertaining to Energy Department	14.87	14.87 (100)
20.	17	Co-operation	7.86	7.86 (100)
21.	21	Expenditure pertaining to Housing and Environment Department	8.63	8.63 (100)
22.	24	Public Works Roads and Bridges	37.65	37.65 (100)
23.	41	Tribal Areas Sub-plan	15.72	8.73 (55.6)
24.	42	Public Works relating to Tribal Area Sub-plan-Roads and Bridges	7.74	7.74 (100)
25.	48	Grants for up-gradation of Administration under Eleventh Finance Commission	7.00	7.00 (100)
26.	64	Special Component Plan for Scheduled Castes	19.41	8.34 (43)
27.	67	Public Works-Buildings	6.20	6.20 (100)
28.	75	NABARD Aided Projects pertaining t Water Resources Department	12.85	12.85 (100)
		Total (C)	137.93	119.87 (86.9)
(D) Capital (Charged)				
29.		<i>Public Debt</i>	<i>1204.52</i>	<i>10.65 (0.9)</i>
		Total (D)	1204.52	10.65 (0.9)
		Grand Total (A+B+C+D)	2067.65	745.54 (36.1)

APPENDIX-XIII

(Referred to in paragraph 2.3.11 (a) at page 26)

Cases of Injudicious Surrender

Sl. No.	Grant No.	Name of Grant	Available Saving	Amount of Surrender
1.	2.	3.	4.	5.
(A) Revenue (voted)				
1.	05	Jail	2.57	2.92
2.	32	Expenditure pertaining to Public Relations Department	4.26	4.61
3.	34	Social Welfare	0.25	0.33
4.	41	Tribal Areas Sub-plan	13.84	23.96
5.	56	Rural Industries	0.89	2.41
6.	58	Expenditure on relief on account of Natural Calamities and Scarcity	25.98	33.27
7.	78	Externally Aided Projects pertaining to Rural Industries Department	4.64	4.68
Total (A)			52.43	72.18
(B) Revenue (charged)				
8.	01	General Administration	1.23	1.26
(C) Capital (voted)				
9.	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	8.43	9.00
10.	58	Expenditure on Relief on account of natural Calamities	1.60	1.68
Total (C)			10.03	10.68
Grand Total (A)+(B)+(C)			63.69	84.12

APPENDIX-XIV

(Referred to in paragraph 2.3.11 (b) at page 26)

Cases of injudicious/unrealistic surrender

Sl. No.	Grant No.	Name of Grant	Excess over provision	Amount surrendered
1.	2.	3.	4.	5.
(A) Revenue (voted)				
1.	06	Expenditure pertaining to Finance Department	14.77	1.93
2.	30	Expenditure pertaining to Panchayat and Rural Development Department	4.31	7.32
3.	33	Tribal Welfare	64.10	21.60
4.	67	Public Works Buildings	5.50	0.06
Total			88.68	30.91

APPENDIX-XV

(Referred to in paragraph 2.3.12 at page 26)

Expenditure incurred without budget provision

(Rupees in lakh)

Sl. No.	Grant number and description of grant	Head of account	Expenditure incurred without approval of legislature
1.	2.	3.	4.
A-Revenue (voted)			
1.	06-Expenditure pertaining to Finance Department	2071-01-101-9997-For successor State of Chhattisgarh	26278.94
2.	06-Expenditure pertaining to Finance Department	2071-01-101-999-for combined State of Madhya Pradesh	3444.89
3.	06-Expenditure pertaining to Finance Department	2071-01-102-9997-for successor State of Chhattisgarh	1268.94
4.	06-Expenditure pertaining to Finance Department	2071-01-102-999-for combined State of Madhya Pradesh	151.80
5.	06-Expenditure pertaining to Finance Department	2071-01-103-9997-for Successor State of Chhattisgarh	0.44
6.	06-Expenditure pertaining to Finance Department	2071-01-103-999-for combined State of Madhya Pradesh	0.75
7.	06-Expenditure pertaining to Finance Department	2071-01-104-9997-for successor State of Chhattisgarh	8570.11
8.	06-Expenditure pertaining to Finance Department	2071-01-104-9999-for combined State of Madhya Pradesh	1354.98
9.	06-Expenditure pertaining to Finance Department	2071-01-105-9997-for successor State of Chhattisgarh	3599.98
10.	06-Expenditure pertaining to Finance Department	2071-01-105-9999-for combined State of Madhya Pradesh	793.29
11.	06-Expenditure pertaining to Finance Department	2071-01-111-9997-for successor State of Chhattisgarh	49.03
12.	06-Expenditure pertaining to Finance Department	2071-01-111-999-for combined State of Madhya Pradesh	12.42
Total (A)			45525.57
B-Revenue (charged)			
1.	06-Expenditure pertaining to Finance Department	2071-01-101-9997-for successor State of Chhattisgarh	1.29
2.	06-Expenditure pertaining to Finance Department	2071-01-106-9997-for successor State of Chhattisgarh	0.10
Total (B)			1.39
C-Capital (voted)			
1.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	4408-01-190-901-Deduct receipt and recoveries on Capital account	7.39
2.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	4408-01-191-0910-6418-Construction of Godowns	51.61
3.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	4408-02-191-0101-9914-Additional share capital to Marketing co-operative Societies and re-organisation Schemes	8.40
Total (C)			67.40
D-Capital (charged)			
1.	Public Debt	6004-01-800-3469-Loand for Water Supply for Mhow Cantonment	0.36
2.	Public Debt	6004-01-800-9484-Central Pool Battalions	32.50
3.	Public Debt	6004-03-800-3944-Loans to Vijaypur Fertiler Complex for Water Supply Scheme	14.27
Total (D)			47.13
Grand Total (A+B+C+D)			45641.49

APPENDIX-XVI

(Referred to in paragraph 2.3.13 at page 27)

Non-reconciliation of Expenditure figures

Sl. No.	Head of Account	Grant No.	Amount of Expenditure non-reconciled during the year (Rupees in crore)
1.	2.	3.	4.
1.	2012	01	1.39
2.	2013	04	0.04
3.	2020	07	0.04
4.	2029	08, 32	44.49
5.	2041	36	1.11
6.	2049	Interest payment	7030.44
7.	2051	01, 32	0.26
8.	2052	01, 02, 06, 08, 29, 32, 65	15.69
9.	2054	32, 48	0.11
10.	2055	01, 03, 10, 32, 48, 64	248.55
11.	2059	01, 67	44.10
12.	2070	03, 04, 06, 08, 11, 21, 32, 36	12.53
13.	2210	15, 18, 19, 20, 32, 41, 48, 61, 64, 67, 79, 80, 82	200.58
14.	2211	19	30.90
15.	2216	21, 41, 64, 67	1.97
16.	2217	01, 21, 22, 48, 53, 69, 81, 83	29.26
17.	2225	15, 32, 33, 41, 49, 64, 66, 67, 77, 82	502.75
18.	2230	11, 18, 41, 47, 64	3.52
19.	2235	01, 02, 04, 06, 15, 29, 32, 35, 64, 80, 81, 82	73.83
20.	2236	41, 64, 80, 82	12.91
21.	2245	58	10.26
22.	2250	51	0.28
23.	2251	01, 32	0.67
24.	2403	32, 67, 80, 82	1.43
25.	2408	39	0.84
26.	2515	15, 33, 58, 67, 80, 82	148.69
27.	2810	12, 41, 64	2.47
28.	2851	11, 41, 56, 80, 82	6.20
29.	3053	24	0.15
30.	3054	24, 42, 58	33.18
31.	3055	36	0.30
32.	3451	31	1.00
33.	3452	32, 37	0.52
34.	5452		
35.	3454	31	5.73
36.	3475	11	0.14
37.	3604	07, 08, 81	132.79
38.	4225	04, 64	32.75
39.	5054	24, 42, 58	39.5
Total	39 grants	50	8671.45

APPENDIX-XVII

(Referred to in paragraph 2.3.14 at page 27)

Rush of expenditure during March 2002

(Rupees in crore)

Sl. No.	Grant number and description of grant	Total provision	Total expenditure upto March 2002	Expenditure in March 2002	Percentage of expenditure in March to Total expenditure
1.	2.	3.	4.	5.	6.
1.	06-Expenditure pertaining to Finance Department	463.87	471.53	248.40	52.7
2.	11-Expenditure pertaining to Commerce and Industry Department	14.84	13.23	7.84	59.3
3.	12-Expenditure pertaining to Energy Department	114.47	85.23	46.89	55
4.	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	27.06	19.86	10.46	52.9
5.	21-Expenditure pertaining to Housing and Environment Department	70.00	55.24	27.12	49.1
6.	37-Tourism	1.56	0.54	0.35	64.8
7.	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	36.97	24.88	18.77	75.4
8.	42-Public Works relating to Tribal Areas sub-Plan-Roads and Bridges	48.17	40.38	25.64	63.5
9.	43-Sports and Youth Welfare	2.00	1.49	0.78	52.4
10.	46-Science and Technology	0.75	0.02	0.02	100
11.	48-Grant for upgradation of Administration under Eleventh Finance Commission	34.23	20.78	16.95	81.6
12.	51-Religious Trusts and Endowments	0.32	0.31	0.18	58.1
13.	69-Urban Administration and Development Department-Urban Welfare	7.72	5.08	3.83	75.4
14.	78-Externally Aided Projects pertaining to Rural Industries Department	8.98	4.04	2.31	57.2

APPENDIX-XVIII

(Referred to in paragraph 2.3.15 at page 27)

Defective sanctions of re-appropriation/surrender

Sl. No.	Number of sanction	Grant No.	Amount (Rs. in lakh)	Particulars of Irregularities
1.	1	27	1687.33	Re-appropriation from salary and wages head to other head
2.	1	80	1.90	Re-appropriation from one grant to another
3.	2	36, 44	13.50	Non-tally of total of both side, of Re-appropriation sanction
4.	1	81	6.24	Non-receipt of surrender sanctions from the competent authority
5.	9	2, 24, 42, 67, 68	1363.58	Delayed receipt of Sanction in AG (A&E) office after closing and finalisation of accounts
6.	1	1	0.24	Non-availability of the funds in the head from which surrender was sanctioned
Total			3072.79	

APPENDIX-XIX

(Referred to in paragraph 3.1.7(ii) at page 33)

Details of payment made to contractors, departments, private agencies

(Rupees in crore)

Sl. No.	Name of work	Name of Agency	Amount	Total
1.	Construction of Houses			
(i)	CEO ZP, Bilaspur	DFO Bilaspur	0.25	0.26
		DFO Korba	0.01	
2.	Sanitary Latrines			
(i)	CEO ZP Ambikapur	EE, PHE Ambikapur	0.22	0.28
(ii)	CEO ZP Bilaspur	M.P. State Industries Development Corporation, Gwalior	0.06	
3.	Smokeless Chulhas			
(i)	CEO ZP Bilaspur	CREDA Bilaspur	0.02	0.04
(ii)	CEO ZP Rajnandgaon	AO MPFDC Raipur	0.02	
4.	Hand Pumps			
(i)	CEO ZP Ambikapur	EE PHE Ambikapur	1.93	2.92
(ii)	CEO ZP Bilaspur	EE PHE Bilaspur	0.72	
		M/s. JP Agarwal	0.02	
		M/s.Tuba Aqua Pvt. Ltd. Bhopal	0.04	
		M/s. Sidharth Tubewell Limited Bhopal	0.10	
		M/s. STC Export Ltd.	0.03	
		M/s. Sona Enterprises Chhatarpur	0.05	
(iii)	CEO ZP Kanker	EE PHE Kanker	0.02	
(iv)	CEO ZP Rajnandgaon	EE PHE Rajnandgaon	0.01	
5.	Electrification			
(i)	CEO ZP Bilaspur	MPEB Bilaspur	0.25	0.42
(ii)	CEO ZP Kanker	MPEB, Kanker	0.13	
(iii)	CEO ZP Rajnandgaon	MPEB Rajnandgaon	0.04	
6.	Infrastructure Development			
(i)	CEO ZP Bilaspur	CEO, Janpad Panchayat	1.65	2.23
		CEO Janpad Panchayat (Kharanja Nirman)	0.09	
		CEO Janpad Panchayat	0.35	
		CEO Janpad Panchayat (Kharanja Nirman)	0.14	
TOTAL				6.15

APPENDIX-XX
(Referred to in Paragraph 4.1.6(a)(ii) at page 78)
Statement showing excess over allotment/LOC/Refund of Security Deposit

(Rupees in lakh)

S. No	Name of Division	Year	Non-Plan						Plan			Non budgeted Refund of SD		
			Allotment	Expenditure	Excess over allotment	LOC	Cheques issued	Excess over LOC	LOC	Cheques issued	Excess over LOC	LOC	Cheques	Excess over allotment
1.	E/M Raipur	1998-99	265.00	288.69	23.69	215.59	231.64	16.05	-	-	-	-	-	-
		2000-01 (11/00 to 3/01)	249.06	273.68	24.62	249.06	250.16	1.10	-	-	-	-	-	-
2.	E/M Bilaspur	1998-99	329.27	539.58	210.31	324.35	367.90	43.55	37.11	45.84	8.73	-	-	-
		1999-2000	-	-	-	165.49	185.48	19.99	18.05	28.70	10.65	-	-	-
		2000-01 (4/to 10/00)	-	-	-	52.24	61.04	8.80	-	-	-	-	-	-
		2000-01 (11/00 to 3/01)	140.95	148.14	7.19	129.93	133.56	3.63	-	-	-	-	-	-
3.	B/R Bilaspur	1998-99	534.21	765.17	230.96	508.85	535.71	26.86	42.50	51.26	8.76	-	-	-
		1999-2000	-	-	-	-	-	-	-	-	-	10.97	21.45	10.48
		2000-01 (4/to 10/00)	272.24	281.96	9.72	-	-	-	-	-	-	-	-	-
4.	B/R Manendragarh	1998-99	251.05	448.65	197.60	239.58	282.68	43.10	-	-	-	-	-	-
		1999-2000	-	-	-	104.27	127.16	22.89	-	-	-	5.40	24.12	18.72
		2000-01	-	-	-	-	-	-	-	-	-	63.35	70.88	7.53
5.	B/R Ambikapur	1998-99	340.07	498.72	158.65	-	-	-	-	-	-	-	-	-
		1999-2000	312.90	321.10	8.20	-	-	-	31.84	35.13	3.29	-	-	-
		2000-01 (11/00 to 3/01)	243.59	258.15	14.56	-	-	-	-	-	-	-	-	-
6.	B/R Raigarh	1998-99	475.45	598.47	123.02	-	-	-	-	-	-	-	-	-
		1999-2000	284.21	287.05	2.84	215.60	219.77	4.17	-	-	-	2.55	14.39	11.84
		2000-01 (11/00 to 3/01)	205.33	233.68	28.35	-	-	-	-	-	-	-	-	-
		2001-02	691.15	822.29	131.14	-	-	-	-	-	-	-	-	-
7.	B/R Jagdalpur	1998-99	290.57	445.16	154.59	381.42	399.40	17.98	-	-	-	-	-	-
		1999-2000	-	-	-	-	-	-	15.31	30.43	15.12	-	-	-
		04/00 to 10/00	-	-	-	140.54	142.27	1.73	-	-	-	-	-	-
		11/00 to 3/01	117.97	122.51	4.54	-	-	-	-	-	-	-	-	-
8.	B/R Bijapur	2001-02	331.25	377.71	46.46	356.25	357.54	1.29	-	-	-	-	-	-
		1998-99	-	-	-	148.89	151.89	3.00	104.25	117.38	13.13	-	-	-
		1999-2000	-	-	-	113.92	115.41	1.49	-	-	-	-	-	-
9.	B/R Korba	2000-01 04/00 to 10/00	-	-	-	65.58	72.08	6.50	-	-	-	-	-	-
		1998-99	396.34	457.20	60.86	-	-	-	-	-	-	24.75	32.70	7.95
		2001-02	379.70	462.27	82.57	-	-	-	-	-	-	-	-	-
	Total		6110.30	7630.18	1519.87	3411.56	3633.69	222.13	249.06	308.74	59.68	107.02	163.54	56.52

APPENDIX-XXI

(Referred to in Paragraph 4.1.8 at page 80)

Position of regular working staff in excess of sanctioned posts

Sl. No	Post	Sanctioned strength			Working strength			Excess working strength			Excess expenditure (Rupees in lakh)		
		1999-2000	2000-01	2001-02	1999-2000	2000-01	2001-02	1999-00	2000-01	2001-02	1999-2000	2000-01	2001-02
1.	Superintending Engineer	4	-	15	6	-	17	2	-	2	3.95	-	
2.	Head Draftsman			2		-	5		-	3		-	2.61
3.	Draftsman	35	-	-	37	-	-	2	-	-	1.64		
4.	Office Supdt. (Circle)	2			5			3	-		2.47		-
5.	Asstt. Grade.I	6			7			1	-		0.78		-
6.	Asstt. Grade.II	275	270	270	285	354	352	10	84	82	6.96	45.24	39.67
7.	Asstt. Grade.III	536	677	677	587	755	755	51	78	78	27.06	41.39	41.39
8.	Sub-Engineer	-	703	703	-	752	752	-	49	49		8.03	8.03
9.	Asstt. Draftsman	-	150	150	-	162	162	-	12	12		7.66	7.66
10.	Daftari	-	19	19	-	30	30		11	11		5.62	5.62
11.	Peon	-	477	477	-	501	501		24	24		10.65	10.65
	Total							69	258	261	42.86	118.59	115.63

APPENDIX-XXII

(Referred to in paragraphs 7.1.1.1, 7.1.2.2 and 7.1.2.4 at pages 126, 127 and 128)

Statement showing particulars of capital, loans/equity received out of budget, other loans and loans outstanding as on 31 March 2002 in respect of Government Companies and Statutory Corporation

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

1.	Sector and name of the Company	Paid-up capital at the end of the current year					Equity/ loans received out of Budget during the year		Other loans received during the year @	Loans** outstanding at the close of 2001-02			Debt equity ratio for 2001-02 (Previous year) 4f/3e
		State Govt.	Central Govt.	Holding Company	Others	Total	Equity	Loans		Govt.	Others	Total	
	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
A.	Government Companies												
	Working												
(a)	Industries												
1.	Chhattisgarh State Beverages Corporation Limited	14.54	--	--	--	14.54	--	--	--	--	--	--	--
	Total (a)	14.54	--	--	--	14.54	--	--	--	--	--	--	--
(b)	Forest												
2.	Chhattisgarh Rajya Van Vikas Nigam Limited	Information not available due to non apportionment of assets and liabilities of M. P. Rajya Van Vikas Nigam											
	Total(b)												
(c)	Mining												
3.	Chhattisgarh Mineral Development Corporation Limited	55.00				55.00	55.00						
	Total (c)	55.00				55.00	55.00						
(d)	Public distribution												
4.	Chhattisgarh State Civil Supplies Corporation Limited	90.00	--	--	--	90.00	90.00	100.00	--	100.00	--	100.00	1.11:1
	Total (d)	90.00	--	--	--	90.00	90.00	100.00	--	100.00	--	100.00	1.11:1

Audit Report for the year ended 31 March 2002

1.	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(e)	Finance												
5.	Chhattisgarh Infrastructure Development Corporation Ltd.	120.00	--	--	--	120.00	100.00	--	--	--	--	--	--
6.	Chhattisgarh state Industrial Development Corporation Ltd.	160.00	--	--	--	160.00	--	--	--	--	--	--	--
	Total (e)	280.00				280.00	100.00						
	Total (A)	439.54				439.54 #	245.00	100.00	--	100.00	--	100.00	0.23:1
B	Statutory Corporation												
1.	Chhattisgarh State Electrical Board.	Information not available due to non-apportionment of assets and liabilities of M. P. State Electricity Board.											
	Total (B)	--	--	--	--	--	--	--	--	--	--	--	--
	GRAND TOTAL (A+B)	439.54	--	--	--	439.54	245.00	100.00	--	100.00	--	100.00	0.23:1

Note: figures are provisional and as forwarded by the Companies/Corporations.
 ** Loans outstanding at the close of 2000-01 represents long-term loans only.
 @ Includes bonds, debentures, inter-corporate deposits etc.
 # Includes share application money of Rs.100 lakh.

Audit Report for the year ended 31 March 2002

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
(e)	Finance														
5.	Chhattisgarh Infrastructure Development Corporation Ltd.	Finance	26.2.2001	--	--	--	--	120.00	--	--	--	--	--	--	06
6.	Chhattisgarh State Industrial Development Corporation Ltd.	Commerce Industries	17.4.2001	--	--	--	--	160.00	--	--	--	--	--	--	155
	Total (e)		--	--	--	--	--	280.00	--	--	--	--	--	--	161
	Total (A)							439.54							
B	Statutory Corporation														
1.	Chhattisgarh State Electrical Board.	Energy	15.4.2001	--	--	--	--	--	--	--	--	--	--	--	--
	Total (B)		--	--	--										
	Grand Total (A+B)							439.54							

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

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

APPENDIX-XXIV

(Referred to in Paragraph 7.1.1. and, 7.1.2.4 at page 126 and 128)

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 2002

(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	Pay-ment obligation under agreement with foreign consultants or contractors	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
A.	Working Government Companies															
a.	Public Distribution															
1.	Chhattisgarh State Civil supplies Corporation		347.45 (377.78)	--	347.45 (377.78)											
	Total (a)		347.45 (377.78)		347.45 (377.78)											
b.	Finance															
2	Chhattisgarh State Industrial Development Corporation	200.00	311.08	--	511.08											
	Total (b)	200.00	311.08		511.08											
	Total A	200.00	658.53 (377.78)		858.53 (377.78)											

* 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-XXV

(Referred to in paragraph 7.1.3 at page 129)

Statement showing department-wise draft paragraphs reply to which are awaited

Sl. No.	Name of Department	Number of draft paragraphs	Period of issue
1.	Energy	1	April 2002
2.	Finance	1	September 2002
	Total	2	--

Appendix XXVI
Glossary of abbreviations

A&E	:	Accounts and Entitlement
AA	:	Administrative Approval
AKVN	:	Audyogik Vikas Nigam Limited
ARTOs	:	Additional Regional Transport Offices
AW	:	Anganwadis
BCR	:	Balance from current Revenue
BDO	:	Block Development Officer (s)
BM	:	Bituminous Macadam
BOR	:	Board of Revenue
BOT	:	Build, Operate and Transfer
BPL	:	Below Poverty Line
BT	:	Black Topped
CAG	:	Comptroller and Auditor General of India
CARE	:	Co-operative for American Relief Everywhere
CCSS	:	Credit Cum Subsidy Scheme
CCT	:	Commissioner, Commercial Tax
CDPO	:	Child Development Project Officer
CE	:	Chief Engineer
CEO	:	Chief Executive Officer
CHC	:	Community Health Centres (s)
CMHO	:	Chief Medical and Health Officer
COPU	:	Committee on Public undertaking
CPI	:	Commissioner, Public Instructions
CRF	:	Central Road Fund
CS	:	Civial Surgeon
CSB	:	Corn Soya Blend
CSCFDC	:	Chhattisgarh State Scheduled Caste Finance and Development Corporation
CSEB	:	Chhattisgarh State Electricity Board
CSS	:	Cash Settlement Suspense
DC	:	Development Commissioner
DFO	:	Divisional Forest Officer
DGSD	:	Director General of Supplies and Disposal
DH	:	District Hospital
DPO	:	District Programme Officer
DRDA	:	District Rural Development Agency
DRR	:	Diesel Road Rollers
DWCDO	:	District Women and Child Development Officer

EAS	:	Employment Assurance Scheme
EE	:	Executive Engineer
E-in-C	:	Engineer in Chief
FBL	:	Free Bonded Labourer
GOCG	:	Government of Chhattisgarh
GOI	:	Government of India
GOMP	:	Government of Madhya Pradesh
GSDP	:	Gross State Domestic Product
HIG	:	Higher Income Group
IAY	:	Indira Awas Yojana
ICDS	:	Integrated Child Development Scheme
IRDP	:	Integrated Rural Development Programme
IRs	:	Inspection Reports
ITI	:	Industrial Training Institute
JJMDS	:	Jeewan Jyoti Mobile Dispensaries Scheme
JRY	:	Jawahar Rojgar Yojana
LBM	:	Lean Bituminous Macadam
LOC	:	Letter of Credit
LPG	:	Liquid Petroleum Gas
MAS	:	Material At Site
MDR	:	Major District Roads
MIG	:	Middle Income Group
MLD	:	Million Litres Daily
MORT&H	:	Ministry of Road Transport and Highways
MP	:	Madhya Pradesh
MPGST Act	:	Madhya Pradesh General Sales Tax Act
MPHB	:	Madhya Pradesh Housing Board
MPSEB	:	Madhya Pradesh State Electricity Board
MPSSA	:	Material Purchase Settlement Suspense Account
MPWA	:	Miscellaneous Public Works Advances
MT	:	Matric Tonne (s)
NABARD	:	National Bank for Agriculture and Rural Development
NGO	:	Non-Government Organisation
NH	:	National Highway
NREP	:	National Rural Employment Programme
NSLRS	:	National Scheme for Liberation and Rehabilitation of Scavengers
NT	:	Notional Tonne

OD	:	Over Draft
OGPC	:	Open Graded Premix Carpet
PAC	:	Public Accounts Committee
PCC	:	Profile Corrective Course
PCCF	:	Principal Chief Conservator of Forest
PF	:	Provident Fund
PHC	:	Primary Health Centre (s)
PHE	:	Public Health Engineering
PHED	:	Public Health Engineering Department
PMGY	:	Pradhan Mantri Gramodaya Yojana
POL	:	Petrol, Oil, Lubricants
PSUs	:	Public Sector Undertaking
PW	:	Public Works
PWD	:	Public Works Department
RLEGP	:	Rural Landless Employment Guarantee Programme
RMR	:	Road Metal Return
RTO	:	Regional Transport Office
SC/ST	:	Scheduled Caste/Scheduled Tribe
SDBC	:	Semi Dense Bituminous Concrete
SDM	:	Sub-Divisional Magistrate
SE	:	Superintending Engineer
SGSY	:	Swarnajayanti Gram Swarajgar Yojana
SHC	:	Sub Health Centre (s)
SHG	:	Self Help Group
SNP	:	Supplementary Nutrition Programme
SOR	:	Schedule of Rates
T&P	:	Tools and Plant
TFC	:	Tenth Finance Commission
TOR	:	Terms of reference
TS	:	Technical Sanction
WBM	:	Water Bound Macadam
WMA	:	Ways and Means Advances
WR	:	Water Resources
WRD	:	Water Resource Division
ZP	:	Zila Panchayat