

Appendix I.1
(Referred to in Paragraph 1.8)
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF CHHATTISGARH
AS ON 31 MARCH 2004

(Rupees in crore)

As on 31-03-2003		Liabilities	As on 31-03-2004	
	3682.63	Internal Debt		5571.68
	1872.36	Market Loans bearing interest	2466.11	
	1.24	Market Loans not bearing interest	1.75	
	289.28	Loans from other Institutions	908.18	
	NIL	Ways and Means Advances	--	
	NIL	Overdrafts from Reserve Bank of India	--	
	1519.25	Special Security Issued to NSS fund of Central Government	2195.64	
3172.78		Loans and Advances from Central Government		2937.87
	105.76	Pre 1984-85 Loans	92.87	
	667.24	Non-Plan Loans	118.55	
	2348.48	Loans for State Plan Schemes	2676.00	
	14.18	Loans for Central Plan Schemes	13.13	
	37.12	Loans for Centrally Sponsored Plan Schemes	37.32	
40.02		Contingency Fund		40.00
*1148.37		Small Savings, Provident Funds etc.		1511.17
640.20		Deposits		772.83
350.87		Reserve Funds		491.17
-196.99		Suspense and Miscellaneous Balances		-262.05
8837.88		Total		11062.67
ASSETS				
3001.15		Gross Capital Outlay on Fixed Assets		4016.64
	35.84	Investments in shares of Companies, corporations etc.	56.94	
	2965.31	Other Capital Outlay	3959.70	
223.58		Loans and Advances		770.62
	10.13	Loans for Power Projects	514.50	
	214.76	Other Development Loans	258.72	
	-1.30	Loans to Government servants and Miscellaneous Loans	-2.60	
	--	Reserve Fund Investments	--	--
	--	Appropriation to Contingency Fund		40.00
-2.76		Advances		-2.69
178.99		Remittance Balance		168.40
718.16		Cash		415.49¹
	-12.13	Cash in Treasuries and Local Remittances	-1.21	
	-246.29	Deposits with Reserve Bank	-1.58 ²	
	6.05	Departmental Cash Balance including permanent cash imprest	5.51	
	970.53	Cash Balance Investments & investment of earmarked fund	412.78	
4692.10		Deficit on Government Account		5627.56
	112.70	(i) Revenue Deficit of the current year / period	641.10	
	--	(ii) Miscellaneous Govt. Account	294.36	
	4579.40	(iii) Accumulated deficit	4692.10	
26.65		Inter State Settlement		26.65
8837.88		Total		11062.67

* Rs. 1 lakh increased due to rounding off

¹ Reserve fund investment of Rs.140.42 crore already included in Rs.415.49 crore
² There was a difference of Rs.2.21crore (cr) between the figures reflected in account i.e. Rs.1.58 crore (cr) and that intimated by RBI Rs.63.18 lakh (cr) regarding "Deposits with RBI" included in the Cash Balances. After closing of March, 2004 for accounts the net difference to be reconciled was Rs.2.21 crore (cr).

Appendix 1.2

(Referred to in Paragraph 1.8)

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2003-04

(Rupees in crore)

Receipts			Disbursements					
2002-03		2003-04	2002-03	2003-04				
				Non-Plan	Plan	Total		
Section-A: Revenue								
5417.30	I.	Revenue receipts	5959.32	5530.00	Revenue expenditure	5059.36	1541.06	6600.42
2327.44		-Tax revenue	2588.25	1838.86	General Services	2151.94	2.42	2154.36
				2086.45	Social Services	1366.03	902.43	2268.46
956.56		-Non Tax Revenue	1124.41	744.25	-Education, Sports, Arts and Culture	603.87	328.55	932.42
				251.91	-Health and Family Welfare	142.43	115.94	258.37
1349.90		-State's share of Union Taxes	1569.70	233.44	-Water Supply, Sanitation Housing and Urban Development	58.72	184.40	243.12
195.15		-Non-Plan grants	135.09	11.50	-Information and Broadcasting	9.64	0.66	10.30
				522.30	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	382.81	100.18	482.99
263.69		-Grants for State Plan Scheme	308.33	21.02	-Labour and Labour Welfare	14.39	6.21	20.60
				300.93	-Social Welfare and Nutrition	152.68	166.40	319.08
324.55		-Grants for Central and Centrally sponsored Plan Schemes	233.54	1.10	Others	1.49	0.09	1.58
				1443.06	Economic Services	1281.02	636.21	1917.23
				656.92	-Agriculture and Allied Activities	703.55	337.51	1041.06
		--		311.04	-Rural Development	112.56	181.94	294.50
		--		--	-Special Areas Programme	--	--	--
		--		158.83	-Irrigation and Flood Control	97.50	35.12	132.62
		--		86.22	-Energy	170.70	37.16	207.86
		--		38.67	-Industries and Minerals	26.26	29.34	55.60
		--		181.70	-Transport	163.60	8.44	172.04
		--		.58	-Science, Technology and Environment	.44	.43	0.87
		--		9.09	-General Economic Services	6.41	6.27	12.68
				161.64	Grant-in-aid and contribution	260.37	--	260.37
112.70	II.	Revenue deficit carried over to Section B	641.10	--	II- Revenue surplus carried over to Section B	--	--	--
5530.00		Total - A	6600.42	5530.00	Total-A	5059.36	1541.06	6600.42
Section-B: Others								
210.89	III	Opening cash balance including permanent advances and cash balance investment	718.16	--	III. Opening over draft from RBI	--	--	--
	IV	Miscellaneous Capital Receipts		--	IV. Capital outlay			
--				19.22	General Services	--	21.80	21.80
				136.82	Social Services	.55	184.91	185.47
				6.22	Education, sports, Arts and culture		37.02	37.02
				19.61	Health and Family Welfare	.55	33.16	33.71
				47.80	Water supply, sanitation, Housing and Urban development		44.12	44.12
				--	Information and Broad Casting	--	--	--
				49.11	Welfare of SC, ST and OBC		36.61	36.61
				14.03	Social Welfare and Nutrition		33.79	33.79
				0.05	Other Social Services	--	.22	0.22
				663.75	Economic Services	1.60	806.63	808.23
				23.18	Agriculture and allied activities	1.59	21.76	23.35
				23.68	Rural Development	--	48.47	48.47
				365.88	Irrigation and flood control		417.24	417.24

Receipts			Disbursements					
2002-03		2003-04	2002-03		2003-04			
			--	Energy	Non-Plan	Plan	Total	
			4.42	Industry and Mineral	.01	4.94	4.95	
			246.59	Transport	--	311.80	311.80	
			--	General Economic Services		2.42	2.42	
			819.79	Total (Capital account)	2.15	1013.34	1015.50	
0.23	V	Inter State Settlement	--	1.10	V. Inter State settlement	-	--	
18.46	VI	Recoveries of Loans and Advances	10.65	57.70	VI. Loans and Advances disbursed		557.68	
--		--From Power Projects	.38	5.00	--For Power Projects	504.76		
2.46		--From Government Servants	2.59	2.68	--To Government Servants	1.29		
16.00		--From others	7.68	50.02	--To others	51.63		
--	VII	Revenue Surplus brought down		112.70	VII. Revenue deficit brought down	--	641.10	
1613.31	VIII	Public debt receipt	2431.98	413.00	VIII. Repayment of public debt		777.84	
1179.19		--Internal debt other than ways and means advances and overdraft	1977.60	46.52	--Internal debt other than ways and means advances and overdraft	88.54		
--		--Net transactions under Ways and means advances including overdraft	--	--	-Net transactions under Ways and means advances including overdraft			
434.12		--Loans and advances from Central Government	454.39	366.48	--Repayment of loans and advances to Central Government	689.30		
--	IX	Appropriation to Contingency Fund	--	--	IX. Appropriation to Contingency Fund	--	--	
--	X	Amount transferred to Contingency Fund	(-).02	Nil	X. Expenditure from Contingency Fund	--	--	
6923.52	XI	Public Account receipts	7070.53	6643.95	XI. Public Account disbursements		6823.69	
374.75		--Small Savings and Provident Funds	473.30	336.31	--Small Savings and Provident Funds	375.43		
256.20		--Reserve funds	158.23	101.92	--Reserve Funds	17.93		
3389.04		--Suspense and Miscellaneous	3611.66	3504.38	--Suspense and Miscellaneous	3676.71		
1845.57		--Remittance	2056.06	1783.15	--Remittances	2045.46		

Receipts			Disbursements					
2002-03			2003-04	2002-03		2003-04		
						Non-Plan	Plan	Total
1057.96		--Deposits and Advances	771.28	918.19	--Deposits and Advances	708.16		
--	XII	Closing Overdraft from Reserve Bank of India	--	718.16	XII. Cash Balance at end of the year			415.49
				(-) 12.13	Cash in treasuries and local remittances	- 1.21		
				(-) 246.29	--Deposits with Reserve Bank	- 1.58		
				6.05	--Departmental cash Balance including permanent cash imprest	5.51		
				970.53	--Cash Balance Investment and Investment of Earmarked Funds	412.77		
8766.40		Total -B	10231.30	8766.40	Total-B			10231.30

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

		<i>(Rupees in crore)</i>	
2002-03	Sources	2003-04	
<i>Amount</i>		<i>Amount</i>	<i>Amount</i>
5417.30	1 Revenue receipts		5959.32
18.46	2 Recoveries of Loans and Advances		10.65
1200.30	3 Increase in Public debt		1654.15
394.91	4 Receipts from Public account		311.88
	a. Increase in Small Savings	97.87	
	b. Increase in Deposits and Advances	63.12	
	c. Increase in Reserve funds	140.30	
	d. Effect of remittances transactions	10.59	
	e. Suspense & Misc.		
	Decrease in closing cash balance		302.66
7030.97	Total		8238.66
	Application		
5530	1 Revenue expenditure		6600.42
57.70	2 Lending for development and other purposes		557.68
819.79	3 Capital expenditure		1015.50
--	4 Net effect of Contingency Fund transactions		
115.34	5 Application From Public Account		65.06
	a. Net effect of Suspense and Miscellaneous transactions	65.06	
	b. Miscellaneous Government Account		
	c. Effect of Remittance transactions		
507.27	6 Increase in closing cash balance		
0.87	7 Inter State Settlement		
7030.97	Total		8238.66

Explanatory Notes for Appendices 1.1, 1.2 and 1.3:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on government account, as shown in *Appendix 1.1*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement etc.
4. There was a difference of Rs.2.21 crore (credit) between the figures reflected in the accounts
i.e. Rs.1.58 crore (credit) and that intimated by Reserve Bank of India Rs.63.18 lakh (cr.) regarding "Deposits with Reserve Bank" included in the cash balance. After close of 31 March 2004 accounts, the net difference to be reconciled was Rs.2.21 crore (credit).

Appendix 1.4
(Referred to in Paragraph 1.8)

AN ANALYSIS OF STATE GOVERNMENT FINANCES

(Rupees in crore)

2002-03	Part A. Receipts	2003-04
5417 (77)	1. Revenue Receipts	5959 (71)
2327 (43)	(i) Tax Revenue	2588 (43)
1102 (47)	Taxes on Sales, Trade, etc.	1299(50)
362 (16)	State Excise	402 (15)
148 (6)	Stamps and Registration Fees	171 (7)
252 (11)	Taxes on Goods and Passengers	230 (9)
463 (20)	Other Taxes	486 (19)
957 (18)	(ii) Non Tax Revenue	1124 (19)
538 (56)	Mining and Metallurgical Industries	630(56)
106 (11)	Forestry and Wild Life	141(13)
313 (33)	Others	353(31)
1350 (25)	(iii) State's share in Union taxes and duties	1570 (26)
783 (14)	(iv) Grants in aid from GOI	677 (12)
--	2. Misc. Capital Receipts	
5417	3. Total revenue and Non Debt capital receipts (1+2)	5959
19	4. Recovery of Loans and Advances	11
--	4 (a). Inter State Settlement	--
1613 (23)	5. Public Debt Receipts	2432 (29)
1179 (73)	Internal Debt (Excluding. Ways & Means Advances & overdrafts)	1978(81)
--	Net transactions under ways and means advances and overdraft	--
434 (27)	Loans and Advances from Government of India	454(19)
7049	6. Total receipt in the Consolidated fund (3+4+4(a)+5)	8402
Nil	7. Contingency Fund receipts	--
6924	8. Public Account receipts	7071
13973	9. Total receipts of the State (6+7+8)	15473
	Part B. Expenditure/Disbursement	
5530 (86)	10. Revenue expenditure	6600 (81)
1270 (23)	Plan	1541 (23)
4260 (77)	Non Plan	5059 (77)
1839 (33)	General Services (incl. interest payments)	2154 (33)
2086 (38)	Social Services	2269 (34)
1443 (26)	Economic Services	1917 (29)
162 (03)	Grants-in-aid and Contributions	260 (4)

2002-03			2003-04	
820	(13)	11. Capital Expenditure	1016 (12)	
819	(99.9)	Plan	1014 (99.8)	
01	(0.1)	Non Plan	2 (.2)	
19	(02)	General Services	22 (2)	
137	(17)	Social Services	186 (18)	
664	(81)	Economic Services	808 (80)	
58	(01)	12. Disbursement of Loans and Advances	558 (7)	
01		12(a) Inter State Settlement	--	
6409		13. Total expenditure (10+11+12+12[a])	8174	
413		14. Repayment of Public Debt	778	
47	(11)	Internal Debt (excluding Ways & Means Advances and Overdrafts)	89 (11)	
--		Net transactions under Ways and Means Advances and Overdraft	--	
366	(89)	Loans and Advances from Government of India	689 (89)	
--		15. Appropriation to Contingency Fund	--	
6822		16. Total disbursement out of Consolidated Fund (13+14+15)	8952	
--		17. Contingency Fund disbursements		
6644		18. Public Account disbursements	6824	
13466		19. Total disbursement by the State (16+17+18)	15776	
		Part C. Deficits		
113		20. Revenue deficit (1-10)	641	
973		21. Fiscal deficit (3+4+4[a]-13)	2204	
163		22. Primary deficit (21-23)	1150	
		Part D. Other data	--	
810		23. Interest payments (included in revenue exp.)	1054	
3.56		24. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	-- 3.5	
211		25. Financial assistance to local bodies etc.	247	
--		26. Ways and Means Advances/Overdraft availed (days)	-- --	
--		27. Interest on WMA/Overdraft	--	
29715**		28. Gross State Domestic Product (GSDP)	32321	
8429		29. Outstanding debt (year-end)	11282	
266		30. Outstanding guarantees* (year-end)	295	
309		31. Maximum amount guaranteed (year-end)	807	
72		32. Number of incomplete projects	70	
2023		33. Capital blocked in incomplete projects	2438	

Notes :

- (i) Figures in brackets represent percentages, rounded to total of each sub heading
- * Rs.9,667 crore retained in Madhya Pradesh for apportionment between the successor States of MP and Chhattisgarh
- ** The figure of GSDP for 2001-02 and 2002-03 have been revised by State Government as Rs.29,517.90 crore and Rs.29,714.68 crore respectively

Appendix 1.5

(Referred to in paragraph 1.4)

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

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter (per cent)}}{\text{GSDP Growth rate (per cent)}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1996-97:Amount of 2001-02)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth - Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipts - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit - Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

Appendix 1.6

(Referred to in paragraph 1.7.1)

STATEMENT OF NON-UTILISATION OF GRANTS/LOANS

(Rupees in crore)

Sl. No.	Name of Department	No. of institutions	Total grant released	Expenditure grant/loan	Balance amount	Percentage of savings
1.	Director, Higher Education Chhattisgarh Raipur	53	46.32	45.34	0.98	2.12
2.	Commissioner, Tribal, SC & OBC, Welfare Chhattisgarh Raipur	07	3.91	--	3.91	100
3.	Director, Public Institution Chhattisgarh Raipur	30	65.85	65.85	--	--
4.	Director, Technical Education, Chhattisgarh Raipur	9	2.65	--	2.65	100
5.	Director, Food & Supply Chhattisgarh Raipur	3	0.86	0.86	--	--
6.	Chief Electrical Inspector Chhattisgarh Raipur	1	88.27	--	88.27	100
7.	Director, Agriculture Chhattisgarh Raipur	1	11.29	11.29	--	--
8.	Executive Director, Chhattisgarh Council of Science & Technology Raipur	1	0.87	0.87	--	--
9.	Commissioner, Women & Child Development, Chhattisgarh Raipur	19	0.07	0.07	--	--
10.	Secretary, Law & Legislature Department Chhattisgarh, Raipur	1	0.60	0.55	0.05	8.33
11.	Director, Nagriya Prashashan & Vikas Chhattisgarh Raipur	117	26.73	--	26.73	100
	Total	242	247.42	124.83	122.59	

Appendix 1.7
(Referred to in paragraph 1.7.1)

STATEMENT OF NON-SUBMISSION OF UTILISATION CERTIFICATES
(Rupees in crore)

Sl. No.	Name of department	Year							
		2000-01		2001-02		2002-03		2003-04	
		No. of unit	Amt.	No. of unit	Amt.	No. of unit	Amt.	No. of unit	Amt.
1.	Director, Higher Education Chhattisgarh Raipur	--	--	--	--	--	--	14	0.79
2.	Commissioner, Tribal, SC & OBC, Welfare Chhattisgarh Raipur	--	--	--	--	--	--	7	3.91
3.	Director, Public Institution Chhattisgarh Raipur	--	--	--	--	--	--	30	65.85
4.	Director, Technical Education, Chhattisgarh Raipur	8	0.75	18	2.06	12	2.47	9	2.65
5.	Director, Food & Supply Chhattisgarh Raipur	--	--	--	--	--	--	3	0.86
6.	Chief Electrical Inspector Chhattisgarh Raipur	--	--	--	--	--	--	1	88.27
7.	Director, Agriculture Chhattisgarh Raipur	--	--	--	--	--	--	1	11.29
8.	Executive Director, Chhattisgarh Council of Science & Technology Raipur	--	--	--	--	1	0.58	1	0.87
9.	Commissioner, Women & Child Development, Chhattisgarh Raipur	--	--	--	--	--	--	--	--
10.	Secretary, Law & Legislature Department Chhattisgarh, Raipur	--	--	1	0.01	1	0.05	1	0.60
11.	Director, Nagriya Prashashan & Vikas Chhattisgarh Raipur	--	--	--	--	--	--	117	26.73
	Total	8	0.75	19	2.07	14	3.10	184	201.82

Appendix 2.1*(Referred to in Paragraph 2.3.1)***CASES WHERE EXPENDITURE FELL SHORT BY MORE THAN RUPEES ONE CRORE
AND ALSO BY MORE THAN 10 PER CENT OF THE TOTAL PROVISION***(Rupees in crore)*

Sl. No	Grant No and Name	Amount of savings (percentage of provision)	Main reasons for savings
1.	2.	3.	4.
(A)	REVENUE VOTED		
1.	01 General Administration	9.30 (24.73%)	Due to non-receipt of sanction, Enforcement of Model code of Conduct, non-establishment of residential commissioner's office and post remaining vacant Reasons for final savings have not been intimated(July 2004)
2.	02 Other expenditure pertaining to General Administration Department	1.94 (58.85%)	Reasons for savings have not been intimated (July 2004)
3	03 Police	46.06 (14.77%)	Reasons for savings have not been intimated (July 2004)
4	05 Jail	3.28 (11.67%)	Non-receipt of sanction from Government, Post remaining vacant. Reasons for final savings not intimated (July 2004)
5	06 Expenditure pertaining to Finance Department	100.23 (17 %)	Reasons for savings not intimated (July 2004)
6	07 Expenditure pertaining to Commercial Tax Department	13.79 (25.38 %)	Reasons for savings due to less purchase rate of spirit, Less running of Departmental Liquor shops, Post remaining vacant Reasons for final savings not intimated (July 2004)
7	08 Land revenue and District Administration	20.53 (19.08 %)	Reasons for savings was due to post remaining vacant, economy measures, non-receipt of allotment, sanctions Reasons for final savings not intimated (July 2004)

8	09	Expenditure pertaining to Revenue Department	1.33 (25 %)	Reasons for savings was due to vacant post and economy measures, non-establishment of Govt. Press. Reasons for final savings not intimated (July 2004)
9	11	Expenditure pertaining to Commerce and Industry Department	13.26 (50.10 %)	Reasons for final savings not intimated (July 2004)
10	13	Agriculture	56.06 (31.33%)	Reasons for savings not intimated (July 2004)
11	14	Expenditure pertaining to Animal Husbandry Department	9.12 (15 %)	Reasons for savings not intimated (July 2004)
12	15	Financial assistance to three tier panchayati raj institutions under special component plan for SCs	8.89 (37.46 %)	Reasons for savings not intimated (July 2004)
13	17	Co-operation	34.96 (25%)	Reasons for savings not intimated (July 2004)
14	18	Labour	2.75 (30 %)	Reasons for savings not intimated (July 2004)
15	19	Public Health and Family Welfare	27.31 (14.02 %)	Reasons for savings not intimated (July 2004)
16	21	Expenditure pertaining to Housing and Environment Department	16.65 (67.63 %)	Reasons for savings not intimated (July 2004)
17	23	Water Resources Department	11.88 (11.47%)	Reasons for savings not intimated (July 2004)

18	25	Expenditure pertaining to Mineral Resources Department	1.90 (11.10 %)	Reasons for savings is due to Post remaining vacant and economy measures
19	26	Expenditure pertaining to culture Department	1.79 (28.92 %)	Reasons for savings not intimated (July 2004)
20	27	School Education	119.66 (17.41 %)	Reasons for savings not intimated (July 2004)
21	28	State Legislature	2.93 (29.60 %)	Reasons for savings not intimated (July 2004)
22	29	Administration of Justice and elections	18.94 (29.53 %)	Savings was due to non-payment of pending bills of Electoral Rolls & elections of State Legislative Assembly
23	30	Expenditure pertaining to Panchayat & Rural Development Department	217.16 (65.80 %)	Savings was due to Central Share being issued directly to District Panchayat Reasons for final savings not intimated (July 2004)
24	31	Expenditure pertaining to Planning, Economics & Statistics Department	2.30 (34.86 %)	Reasons for savings not intimated (July 2004)
25	32	Expenditure pertaining to Public relations Department	3.12 (18.23 %)	Reasons for savings not intimated (July 2004)
26	34	Social Welfare	4.27 (35.49 %)	Reasons for savings not intimated (July 2004)
27	36	Transport	4.52 (41.53 %)	Reasons for Savings have not been intimated (July 2004)
28	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	447.78 (47.55 %)	Reasons for savings was due to payment made by G.O.I directly to concerned institution, non-receipt of sanction from Finance Department, non-receipt of proper proposal from concern institution.
29	41	Tribal Areas Sub-Plan	311.24 (44.60 %)	Reasons for Savings have not been intimated (July 2004)
30	43	Sports and Youth Welfare	1.58 (41.80 %)	Reasons for Savings have not been intimated (July 2004)
31	47	Technical Education and Man power planning Department	7.81 (18.88 %)	Reasons for Savings have not been intimated (July 2004)
32	48	Grant for up gradation of Administration under 11th Finance Commission	12.37 (63.81 %)	Reasons for Savings have not been intimated (July 2004)
33	49	Scheduled Caste Welfare	2.31 (13.24 %)	Reasons for Savings have not been intimated (July 2004)
34	54	Expenditure pertaining to Agriculture Research and Education	5.43 (32.50 %)	Reasons for Savings have not been intimated (July 2004)
35	55	Expenditure pertaining to Women and Child Welfare	32.51 (24.74 %)	Reasons for Savings have not been intimated (July 2004)
36	56	Rural industries	5.19 (30.71 %)	Reasons for Savings have not been intimated (July 2004)
37	58	Expenditure on relief on account of natural calamities and scarcity	49.48 (33.53 %)	Reasons for Savings have not been intimated (July 2004)
38	59	Externally Aided projects pertaining to Panchayat and Rural Development Department	10.00 (100 %)	Reasons for savings was due to non-receipt of sanction from Finance Department

39	64	Special component plan for SCs	87.50 (45.56 %)	Reasons for Savings have not been intimated (July 2004)
40	69	Urban administration and Development Department- Urban Welfare	18.74 (88.25 %)	Reasons for Savings was due to receipt of central share directly from G.O.I
41	77	Externally aided projects pertaining to Development of Tribal Areas in Bilaspur Division	6.00 (75%)	Reasons for Savings have not been intimated (July 2004)
42	79	Expenditure pertaining to Medical Education Department	6.81 (12.18 %)	Reasons for Savings have not been intimated (July 2004)
43	80	Financial Assistance to three tier Panchayati Raj Institutions	98.37 (29.26 %)	Reasons for Savings have not been intimated (July 2004)
44	82	Financial Assistance to three tier Panchayati Raj Institutions under tribal area sub-plan	27.83 (22.64%)	Reasons for Final Savings have not been intimated (July 2004)
45	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	1.89 (31.16 %)	Reasons for savings was reported due to transfer of head from Plan to Non-plan
	(B)	REVENUE (Charged)		
1	01	General Administration	1.53 (29.18%)	Post remaining vacant, non-receipt of sanction and due to non-formation of Administrative Academy
2	07	Expenditure pertaining to Commercial Tax Department	2.27 (17.63 %)	Reasons for Savings have not been intimated (July 2004)
3	12	Expenditure pertaining to energy Department	6.00 (72.27%)	Reasons for Savings have not been intimated (July 2004)
4	29	Administration of Justice & Elections	1.06 (26.07 %)	Reasons for Savings have not been intimated (July 2004)
5	81	Financial Assistance to Urban Bodies	2.63 (43.76 %)	Reasons for Savings have not been intimated (July 2004)
	(C)	CAPITAL (Voted)		
1	06	Expenditure pertaining to Finance Department	5.58 (71.15 %)	Reasons for Final Savings have not been intimated (July 2004)
2	08	Land revenue and district administration	2.83 (69.44%)	Reasons for Final Savings have not been intimated (July 2004)
3	10	Forest	2.80 (48.16%)	Reasons for Final Savings have not been intimated (July 2004)
4	11	Expenditure pertaining to Commerce and Industry Department	2.59 (64.47%)	Reasons for Savings have not been intimated (July 2004)
5	17	Co-operation	52.61 (66.71%)	Reasons for Savings have not been intimated (July 2004)
6	19	Public Health and Family Welfare	1.06 (34.95 %)	Reasons for Savings have not been intimated (July 2004)
7	20	Pubic Health Engineering	21.44 (90.66 %)	Reasons for Savings have not been intimated (July 2004)

8	21	Expenditure pertaining to Housing and Environment Department	65.30 (75.92 %)	Reasons for Savings have not been intimated (July 2004)
9	24	Public Works-Roads and Bridges	35.50 (21.37 %)	Reasons for Savings have not been intimated (July 2004)
10	37	Tourism	8.58 (78 %)	Reasons for savings was due to non- implementation of schemes during current financial year. Reasons for final Savings have not been intimated (July 2004)
11	41	Tribal Areas sub-plan	164.35 (54.82 %)	Reasons for Savings have not been intimated (July 2004)
12	42	Public works relating to Tribal Area Sub-plan Road & Bridges	64.33 (26.55 %)	Reasons for Savings have not been intimated (July 2004)
13	45	Minor Irrigation Works	12.95 (16.35 %)	Reasons for Savings have not been intimated (July 2004)
14	47	Technical Education and Man power planning Department	3.55 (56 %)	Reasons for Savings have not been intimated (July 2004)
15	48	Grant for upgradation of Administration under Eleventh Finance Commission	8.16 (18.21 %)	Reasons for Savings have not been intimated (July 2004)
16	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Caste	1.00 (100%)	Reasons for Savings have not been intimated (July 2004)
17	55	Expenditure pertaining to Women and Child Welfare	2.60 (19.31 %)	Reasons for Savings have not been intimated (July 2004)
18	57	Externally aided projects pertaining to Water Resources Department	1.04 (41.52 %)	Reasons for Savings have not been intimated (July 2004)
19	58	Expenditure on relief on account of natural calamities and scarcity	1.55 (100 %)	Reasons for Savings have not been intimated (July 2004)
20	59	Externally Aided projects pertaining to Panchayat and Rural Development Department	50.00 (100 %)	Reasons for Savings have not been intimated (July 2004)
21	64	Special Component Plan for Scheduled Caste	48.53 (54.94%)	Reasons for Savings have not been intimated (July 2004)
22	65	Aviation Department	2.00 (100%)	Reasons for Savings have not been intimated (July 2004)
23	66	Welfare of Backward classes	1.99 (79 %)	Reasons for Savings have not been intimated (July 2004)

24	67	Public works-Buildings	16.17 (34.61 %)	Reasons for Savings have not been intimated (July 2004)
25	68	Public Works relating to Tribal Areas Sub-Plan Buildings	58.43 (72.47 %)	Reasons for Savings have not been intimated (July 2004)
26	69	Urban administration and Development Department- Urban Welfare	1.20 (35.78 %)	Reasons for Savings have not been intimated (July 2004)
27	75	NABARD Aided Projects pertaining to water Resources Department	37.76 (47.79 %)	Reasons for Savings have not been intimated (July 2004)
28	78	Externally Aided Projects pertaining to Rural Industries Department	1.91 (63.71%)	Reasons for Savings have not been intimated (July 2004)
29	79	Expenditure pertaining to Medical Education Department	2.35 (52.15%)	Reasons for Savings have not been intimated (July 2004)

Appendix 2.2

(Referred to in Paragraph 2.3.1)

CASES INVOLVING SUBSTANTIAL SAVINGS UNDER THE SCHEMES

(Rupees in crore)

Sl. No.	No. and Name of Grant	Name of the Scheme	Total Grant	Actual Expenditure	Amount of Savings	Percentage of Savings
1.	2.	3.	4.	5.	6.	7.
(A) - REVENUE VOTED						
1	12 Expenditure pertaining to energy department	2501-01-101-0101-State Plan Schemes (Normal)-5415-Aid to Rural Energy	18.00	0.00	18.00	100%
2	19 Public Health and Family welfare	2211-800-0801-Central Sector Schemes Normal-2498-Supply of Conventional Contraceptives	5.86	--	5.86	100%
3		2211-800-0801-Central Sector Schemes Normal-6106-Universal Immunisation	12.18	--	12.18	100%
4	27 School Education	2202-01-109-0701-Centrally Sponsored Schemes Normal-5396-Education Mission for all	60.00	10.51	49.49	82.4%
5		2) 2202-02-101-0701-Centrally Sponsored Schemes Normal-5409-Supply of Computer under Revised Class Project	6.70	0.00	6.70	100%
6	41- Tribal Areas Sub-plan -20-School Education Department	2202-01-796-101-0702-Centrally Sponsored Schemes T.S.P.-5396-Educational Mission for all	47.12	5.14	41.98	89%
7		2202-04-796-200-0702-Centrally Sponsored Schemes T.S.P.-4479-Social education classes	7.02	0.21	6.81	97%
8.	41 Tribal Area Sub Plan Crop Husbandry	2401-796-110-0102 Tribal Area Sub Plan 8702 National Agricultural Insurance Scheme	6.04	--	6.04	100%

9.	41-	Tribal Areas Sub-plan -25-Scheduled Tribe, Scheduled Caste and Backward class welfare Department	2225-02-796-102-0102-Tribal Area Sub-Plan-5211-Local Development Programme in Integrated Tribal Development Project	15.32	0.00	15.32	100%
10.	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2402-102-3142-Soil Conservation Scheme Contour Bunding	12.05	1.87	10.18	84%
11.	81	Financial Assistance to Urban Bodies	2217-05-800-4845-Grant to Local Bodies as per recommendations of 11 th Finance Commission for Basic Services	5.62	--	5.62	100%
			TOTAL (A)	195.91	17.73	178.18	
(B) - CAPITAL VOTED							
1	17	Co-operation	(2) 6425-107-0101-State Plan Schemes (Normal)-6568-Loan to M.P. State Co-operative Bank for Strengthening of Agriculture Credit stabilisation Fund	24.00	--	24.00	100%
2	20	Public Health Engineering	6215-01-101-0101-State Plan Schemes (Normal)-5368-L.I.C. loan for Newly Urban Water Supply Schemes	20.00	0.00	20.00	100%
3	21	Expenditure pertaining to Housing and Environment Department.	4217-01-050--0101-State Plan Schemes (Normal)-3115-Compensation for Land acquisition	50.00	0.00	50.00	100 %
4	24	Public Works-Roads and Bridges	5054-03-337-0801-Central Sector Schemes Normal-8716-Central Road Fund	50.74	8.46	42.28	83%
5	41-	Tribal Areas Sub-plan-31-Water resources Department	4702-796-800-0802-Central Sector Schemes T.S.P.-4860-Completion of incomplete Irrigation Schemes	10.00	0.39	9.61	96%
6.	67-	Public Work Building	4059-01-051-0701 Centrally Sponsored Scheme Normal 2450 Administration of Justice	8.09	0.79	7.30	90%
			TOTAL (B)	162.83	9.64	153.19	
			TOTAL (A) + (B)	358.74	27.37	331.37	

Appendix 2.3

(Referred to in Paragraph 2.3.1)

**CASES WHERE ENTIRE BUDGET PROVISION UNDER
CENTRAL SCHEMES REMAINED UNUTILISED***(Rupees in crore)*

Sl. No.	Grant No and Name	Head of Account	Budget provision not utilised
1.	2.	3.	4
(A) CENTRALLY SPONSORED SCHEME			
1	08 Land Revenue and District Administration	2029-102-0701-Centrally Sponsored Schemes Normal-4729-Scheme for Aerial Survey	0.85
2	11 Expenditure pertaining to Commerce and Industry Department	2852-80-800-0701-Centrally Sponsored Schemes (normal)-5417-Grant to Export infrastructure Development	3.00
3	15 Financial Assistance to three tier Panchayati Raj Institutions under special component plan for Scheduled Castes	34-P.H.E-2215-01-789-191-0703-Centrally Sponsored Schemes S.C.P-1194-Maintenance of Rural Water Supply Schemes	0.40
4	18 Labour	1) 2230-01-103-0701-Centrally Sponsored Schemes (normal)- 8352-Construction of houses for Bidi Labourers in State	0.36
5		2) 2230-01-112-0701-Centrally Sponsored Schemes (normal)- 2837- Rehabilitation Scheme for Bonded Labour	0.12
6		3)) 2230-01-112-0701-Centrally Sponsored Schemes (normal)-5432-Survey of Bonded Labour	0.10
7	26 Expenditure pertaining to Culture Department	2205-101-0701-Centrally Sponsored Schemes Normal-3077-Multi purpose Cultural Institution	1.00
8	27 School Education	2) 2202-02-109-0701-Centrally Sponsored Schemes Normal-5409-Supply of Computer under Revised Class Project	6.70
9	30 Expenditure pertaining to Panchayat and Rural Development Department	2501-01-101-0701-Centrally Sponsored Schemes Normal-5077-Integrated Barren Land development Programme	0.60
10		2) 2501-01-101-0701-Centrally Sponsored Schemes Normal-5078-Employment Assurance Schemes (Drought Upgradation Area Development Programme)	0.92
11.		3)2501-01-101-0701-Centrally Sponsored Schemes Normal-8701-Swarn Jayanti Gram Swarojgar Yojana-	4.41

12	31	Expenditure pertaining to Planning Economics and Statistics Department	3454-01-111-0701-Centrally Sponsored Scheme (Normal) 5501-Citizenship Registration and strengthening of birth and death Statistical system	0.11
13	37	Tourism	5452-01-101-0701-Centrally Sponsored Schemes Normal-7630-Central Share in Centrally Sponsored Schemes-	2.76
14	56	Rural Industries	2851-105-0701-Centrally Sponsored schemes Normal-5406-Establishment of Chhattisgarh Hat	1.61
15			2) 2851-105-0701-Centrally Sponsored schemes Normal-5515-Rural Industries Training School-	0.40
			TOTAL (A)	23.34
(B) - CENTRAL SECTOR SCHEMES				
1	18	Labour	2230-01-101-0801-Central Sector Schemes Normal-5019-Housing Schemes for Hammal working in Mandies	0.45
2	19	Public Health and Family welfare	2210-01-110-0801-Central Sector Schemes Normal-993-T.B. Hospitals	0.55
3			2211-800-0801-Central Sector Schemes Normal- 6106- Universal Immunisation	12.18
4			2211-800-0801-Central Sector Scheme Normal- 2498- Supply of conventional contraceptives	5.86
5	41	Tribal Areas Sub-Plan	2406 - 01-796-800-0802-5231- Grant to small Forest produce Federation for small Forest produce work	2.57
6			2202-02-796-109-0802-5232-Grant to Housing School Samiti	1.50
7			2236-02-796-101-0802-5467-Minimata Nutrition Programme in Sarguja District-	3.00
			TOTAL (B)	26.11
			TOTAL (A) + (B)	49.45

Appendix 2.4

(Referred to in Para 2.3.2)

EXPENDITURE WITHOUT BUDGET PROVISION

Sl. No.	Grant Number and description of Grant	Head of account	Expenditure incurred without approval of Legislature
1	2	3	4
REVENUE- VOTED-			
1	06-Expenditure pertaining to Finance Department	2071-01-101-9997-For successor State of Chhattisgarh	227.41
		2071-01-101-9999-For Combined State of Madhya Pradesh	42.34
		2071-01-104-9997-For successor State of Chhattisgarh	76.70
		2071-01-104-9999-For Combined State of Madhya Pradesh	19.10
		2071-01-105-9997-For successor State of Chhattisgarh	26.00
		2071-01-105-9999-For Combined State of Madhya Pradesh	13.31
		2071-01-115-9997-For successor State of Chhattisgarh	19.99
		2071-01-115-9999-For Combined State of Madhya Pradesh	6.35
2	12-Expenditure pertaining to Energy Department	2801-02-800-5533-Adjustment of payable amount in favour of different Public Sector through Electricity Board	93.43
3	15-Financial assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled castes	25-Scheduled Tribe, Scheduled Caste and Backward class Welfare Department-2202-01-789-0103- Special Component Plan for SCs 4717-Harijan Hostels	0.15
4	30-Expenditure pertaining to Panchayat and rural Development Department	2501-06-101-0701-Centrally Sponsored Schemes Normal-8701-Swarna Jayanti Rural Self Employment Schemes 2) 2501-06-800-0701-Centrally Sponsored Schemes Normal 8775-Jila Panchayat (District Rural Development Agency) Administration Schemes	3.91 1.66
5	41-Tribal Areas Sub-Plan 22-Panchayat and Rural Development Department	2501-02-796-800-0702-Centrally Sponsored Schemes T.S.P.-5078-Employment Assurance scheme watershed area (Drought Prone area Development Programme) 2) 2501-06-796-101-0702-Centrally Sponsored schemes T.S.P.-8701-Swarna Jayanti rural Self employment 3) 2501-06-796-800-0702-Centrally sponsored schemes T.S.P.-8775-Administration Scheme (District Level)	0.50 2.58 0.71
6	64-Special Component Plan for Scheduled caste-22- Panchayat and Rural Development Department	2501-02-789-800-0703-Centrally Sponsored Schemes S.C.P.-9464-Watershed treatment/Development Works/Activities 2) 2501-06-789-101-0703-Centrally Sponsored Schemes S.C.P-8701-Swarn Jayanti Rural Self Employment Scheme	0.59 1.05
Total			535.78
CAPITAL (VOTED)			
1	17- Co-operation	4408-02-195-0910-National Co-operative Development Corporation-5054-Formation of warehouses	6.40
Total			6.40
Grand Total			542.18

Appendix 2.5

(Referred to in Paragraph 2.3.3)

EXCESS OVER GRANT/APPROPRIATION REQUIRING REGULARISATION

(Rupees in crore)

Sl. No.	Grant No. & Name	Total Grant/ Appropriation	Actual expenditure	Amount of Excess	Main reasons
1.	2.	3.	4.	5.	6.
(A) - REVENUE VOTED					
1	12 Expenditure Pertaining to Energy Department	134.95	191.64	56.69	Reasons for excess not intimated (July 2004)
2.	33 Tribal Welfare	364.41	368.77	4.36	Reasons for excess not intimated (July 2004)
3	67 Public Works-Buildings	83.14	87.65	4.51	Reasons for excess not intimated (July 2004)
TOTAL (A)		582.50	648.06	65.56	
(B) REVENUE CHARGED					
1.	Interest payment and servicing of debt	1053.52	1109.80	56.28	Reasons for excess not intimated (July 2004).
2.	06 Expenditure pertaining to Finance Department	0.02	0.07	0.05	-----do-----
TOTAL (B)		1053.54	1109.87	56.33	
(C) - CAPITAL VOTED					
1.	12 Expenditure Pertaining to Energy Department	25.00	494.22	469.22	Reasons for excess not intimated (July 2004)
2	40 Expenditure pertaining to Ayacut Department	2.00	2.01	0.01	Reasons for excess not intimated (July 2004)
TOTAL (C)		27.00	496.23	469.23	
TOTAL (A)+(B)+(C)		1663.04	2554.15	591.12	

Appendix 2.6

(Referred to in Paragraph 2.3.5)

CASES WHERE SUPPLEMENTARY PROVISION PROVED UN-NECESSARY

(Rupees in crore)

Sl. No.	No and Description of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
1.	2.				
(A) - REVENUE VOTED					
1.	01 General Administration	34 .50	3.12	28.31	9.31
2.	02 Other Expenditure pertaining to General Administration	3.08	0.21	1.35	1.94
3.	03 Police	309.86	1.90	265.70	46.06
4.	04 Other Expenditure pertaining to Home Department	2.52	0.10	1.90	0.72
5.	06 Expenditure pertaining to Finance Department	563.34	25.08	488.18	100.24
6.	07 Expenditure pertaining to Commercial Tax Department	50.41	3.92	40.54	13.79
7.	08 Land Revenue and district Administration	99.32	8.26	87.05	20.53
8.	09 Expenditure pertaining to Revenue Department	4.83	0.50	4.00	1.33
9.	10 Forest	262.77	6.55	260.92	8.40
10.	11 Expenditure pertaining to Commerce & Industry Department	24.86	1.61	13.21	13.26
11.	13 Agriculture	177. 54	1.37	122. 85	56.06
12.	14 Expenditure pertaining to Animal Husbandry Department	55.96	3.00	49.84	9.12
13.	15 Financial assistance to 3-tier Panchayati Raj institutions under special component for SC	23.70	0.01	14.83	8.88
14.	19 Public Health and Family Welfare	188.98	5.79	167.45	27.32
15.	20 Public Health Engineering	114.90	1.80	108.79	7.91
16.	23 Water Resources Department	103.54	0.11	91.76	11.89
17.	25 Expenditure pertaining to Mineral Resources Department	16.60	0.56	15.26	1.90
18.	26 Expenditure pertaining to culture Department	5.21	1.00	4.42	1.79
19.	27 School Education	678.09	9.12	567.56	119.65
20.	28 Expenditure pertaining to State Legislature	9.77	0.15	6.99	2.93
21.	30 Expenditure pertaining to Panchayat and Rural Development Department	322.39	7.61	112.84	217.16

22.	31	Expenditure pertaining to Planning Economics and Statistics Department	6.01	0.58	4.29	2.30
23.	32	Expenditure pertaining to Public Relations Department	15.14	1.95	13.98	3.11
24.	34	Social Welfare	11.85	0.20	7.77	4.28
25.	39	Expenditure pertaining to Food, civil supplies and consumer protection Department	747.11	194.57	493.90	447.78
26.	41	Tribal Areas Sub-Plan	657.51	40.35	386.63	311.23
27.	44	Higher Education	102.39	9.20	101.10	10.49
28.	47	Technical Education and Man power Planning Department	40.74	0.62	33.55	7.81
29.	53	Financial Assistance to Urban Bodies under Special component Plan for Scheduled castes	1.03	0.50	0.84	0.69
30.	55	Expenditure pertaining to Women & Child Welfare	125.05	6.34	98.88	32.51
31.	56	Rural Industries	15.24	1.65	11.71	5.18
32.	58	Expenditure on relief on account of natural calamities and scarcity	141.60	5.99	98.11	49.48
33.	59	Externally Aided projects pertaining to Panchayat and Rural Development Department	0.00	10.00	0.00	10.00
34.	64	Special component plan for Scheduled Caste	190.36	1.71	104.57	87.50
35.	69	Urban administration and Development Department- Urban Welfare	7.24	14.00	2.5	18.74
36.	80	Financial Assistance to 3 tier Panchayati Raj Institutions	244.13	92.07	237.83	98.37
37.	82	Financial assistance to 3 tier Panchayats Raj institutions under tribal area sub-plan	122.78	0.10	95.05	27.83
		TOTAL (A)	5480.34	461.60	4144.46	1797.48
(B) - REVENUE CHARGED						
1	01	General Administration	4.64	0.60	3.71	1.53
2	12	Expenditure pertaining to Energy Department	6.00	2.30	2.30	6.00
		TOTAL (B)	10.64	2.90	6.01	7.53
(C) CAPITAL (VOTED)						
1	10	Forest	3.64	2.17	3.01	2.80
2	17	Co-operation	67.12	11.75	26.26	52.61
	24	Public Works-Roads and Bridges	165.94	0.20	130.64	35.50

3	41	Tribal Areas Sub-Plan	299.75	17.25	152.66	164.35
4	45	Minor Irrigation Works	78.17	1.00	66.22	12.95
5	64	Special Component Plan for Scheduled Castes	88.34	5.71	45.52	48.53
6	67	Public Works Buildings	33.27	13.45	30.55	16.17
7	68	Public Works relating to Tribal Areas Sub-Plan Buildings	76.84	3.79	22.20	58.43
8	75	NABARD Aided Projects pertaining to water Resources Department	70.00	9.00	41.24	37.76
9	79	Expenditure pertaining to Medical Education Department	3.16	1.35	2.16	2.35
		TOTAL (C)	886.23	65.67	520.46	560.30
		TOTAL A+B+C	6377.21	530.17	4670.93	2365.31

Appendix 2.7

(Referred to in Paragraph 2.3.5)

CASES WHERE SUPPLEMENTARY PROVISION OBTAINED PROVED EXCESSIVE

(Rupees in crore)

Sl. No.	No and Description of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
(A) - REVENUE VOTED					
1	01 General Administration 2015-101-6262-State Election Commission	1.35	1.04	1.65	0.74
2	17 Co-operation	11.98	125.89	102.91	34.96
3	29 Administration of Justice and Elections	39.16	24.95	45.18	18.94
4	78 Externally Aided Projects pertaining to Rural Industries Department	2.95	1.50	4.01	0.45
5	79 Expenditure pertaining to Medical Education Department	48.14	7.74	49.08	6.8
6	81 Financial Assistance to Urban Bodies	272.20	40.89	305.71	7.38
7	83 Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	2.56	3.50	4.17	1.89
	TOTAL (A)	378.34	205.51	512.71	71.14
(B) - CAPITAL VOTED					
1	23 Water Resources Department	176.07	78.54	239.62	14.99
2	57 Externally aided projects pertaining to Water Resources Department	0.20	2.30	1.46	1.04
3	60 Expenditure pertaining to District Plan Scheme	13.88	8.00	20.13	1.75
	TOTAL (B)	190.15	88.84	261.21	17.78
(C)-CAPITAL- CHARGED					
1	11 Expenditure pertaining to Commerce and Industries	0.15	0.64	0.33	0.46
	TOTAL(C)	0.15	0.64	0.33	0.46
	Grand Total (A+B+C)	568.64	294.99	774.25	89.38

Appendix 2.8*(Referred to in Paragraph 2.3.5)***CASES WHERE SUPPLEMENTARY PROVISION WAS INSUFFICIENT***(Rupees in crore)*

Sl. No.	Number and description of Grant / Appropriation	Original provision	Supplementary provision	Actual Expenditure	Final excess
1.	2.	3.		4	
(A) - REVENUE VOTED					
1	12 Expenditure pertaining to Energy Department	134.91	0.04	191.64	56.69
2	33 Tribal Welfare	320.22	44.19	368.76	4.36
	TOTAL (A)	455.13	44.23	560.40	61.04

Appendix 2.9

(Referred to in Paragraph 2.3.6)

CASES INVOLVING SUBSTANTIAL EXCESSES UNDER THE SCHEME

(Rupees in crore)

Sl. No.	Grant No. and Name	Name of the Scheme	Total provision	Actual expenditure	Amount of excess	Percentage of Excess	
1.	2.	3.	4.	5.	6.	7.	
(A) - REVENUE VOTED							
1	03	Police	2055-001-3680-State Headquarters	3.37	10.70	7.33	218%
2			2055-108-5067-Forensic Science	0.60	12.01	11.41	1902 %
3	07	Expenditure pertaining to Commercial Tax Department	2040-001-3569-Headquarter Establishment Expenditure	6.46	12.97	6.51	101 %
4	29	Administration of Justice and Elections	2015-105-4311-Charges for conduct of elections of State legislature	4.65	10.43	5.78	125%
5	41	Tribal Areas Sub-Plan-25-Scheduled Tribe, Scheduled caste and Backward class welfare Department	2225-02-794-102-0602-Scheme Financed out of Additive Funds from Government of India for Tribal Sub-Plan-5211-Local Development Programme in Integrated Tribal Development Project	8.50	25.09	16.59	195%
6			2225-02-796-277-0102-Tribal Areas Sub-plan-2299-Direction and Administration	0.23	24.96	24.73	10752 %
7	67	Public Works-Buildings	2059-80-799-4056-Miscellaneous Public Works Advances	2.50	10.07	7.57	302.8 %
8	79	Expenditure pertaining to Medical Education Department	2210-05-105-0101-State Plan Schemes (Normal)-5386-Grant to Establishment of Medical College, Raipur	1.00	6.00	5.00	500%
			TOTAL (A)	27.31	112.23	84.92	
(B) - CAPITAL (V)							
1.	12	Expenditure pertaining to Energy Department	6801-800-0101-State Plan Schemes (Normal)-4842-Loans for energy Development Project	25.00	494.22	469.22	(1877 %)
2	45	Minor Irrigation Works	4702-101-0101-State Plan Schemes (Normal)-4416-Survey	1.00	16.07	15.07	(1507 %)
			TOTAL (B)	26.00	510.29	484.29	
			TOTAL (A) + (B)	53.31	622.52	569.21	

Appendix 2.10
(Referred to in Paragraph 2.3.7)

INCORRECT RE-APPROPRIATION

(a) Some of the cases are mentioned below in which funds were injudiciously withdrawn by the surrender, though accounts had already shown excess over provisions.

(Rupees in crore)

Sl. No	Grant No. & Name and Head of account	Original + Supplementary Provision	Actual expenditure	Excess before reappropriation	Reappropriation / Surrender	Final excess
1	2	3	4	5	6	7
1	05-Jail 2056-102-1524-Jail Manufacture	0.81	0.92	0.11	-0.25	0.36
2	07-Expenditure pertaining to Commercial Tax Department 2039-001-1470-District Executive Establishment	7.94	8.57	0.63	-1.09	1.72
3	08-Land Revenue and District Administration 2029-001-456-Office of the Commissioner, Land records and Settlement	0.89	1.26	0.37	-0.01	0.38
4	15- Financial assistance to 3 tier panchayati raj institutions under special component plan for SCs - (20)-School Education Department 2202-01-789-101-0103-Special component Plan for Scheduled Castes-5037-Junior primary schools (25)-Scheduled Tribe, Scheduled Caste and Backward class welfare Department 2225-02-789-800-0103-Special component plan for scheduled castes-6171-Incentives Schemes for Local Dais	0.10	0.50	0.40	-0.06	0.46
		0.02	0.18	0.16	-0.02	0.17
5.	27-School Education 2202-01-001-0101-State Plan Schemes (Normal)-3930-Establishment of Block Development Office (For Basic Minimum Service) 2202-02-109-0701-Centrally Sponsored Schemes Normal-4193-10+2 -Education system in Government Schools and Vocationalisation of Education	3.90	4.62	-0.72	-0.07	0.79
		4.60	6.53	-1.93	-0.70	2.63
6.	29-Administration of Justice and Elections 2015-105-4311-Charges for conduct of elections to Parliament	0.25	2.74	2.49	-0.04	2.53

	2015-106-4006-Charges for conduct of elections of State Legislature	10.18	10.43	-0.25	-5.53	5.78
7	41-Tribal Areas Sub-Plan 25-Scheduled Tribe, Scheduled Caste and Backward class Welfare Department 1) 2202-01-796-101-0102-Tribal Area Sub-Plan-5092-Scheme for Higher Education to meritorious students 2225-02-796-277-0102-Tribal Areas Sub-Plan-2299-Direction and Administration 4225-02-796-277-0102-Tribal Area Sub-Plan-9832-Departmental Agency	1.00 0.24 4.01	6.83 24.96 4.73	5.83 24.72 0.72	-0.91 -0.01 -0.18	6.74 24.73 0.9
8	44-Higher Education 2202-03-104-0101-State Plan Schemes (Normal)-3444-Nutrition grants to colleges	5.57	6.12	0.55	-0.15	0.70
9	80-Financial Assistance to Three Tier Panchayati Raj Institutions 2235-60-102-4858-Indira Sahara Yojana	16.27	28.64	-12.37	-0.67	13.04
10	81-Financial Assistance to Urban Bodies 2235-60-102-4858-Indira Sahara Yojana	3.00	7.64	4.64	-0.09	4.73
11	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan 25-Scheduled castes, Scheduled Tribes, and Backward class welfare Department 2202-01-796-101-0102-Tribal Area Sub-Plan-3496-Middle Schools-2) 2225-02-794-277-0602-Scheme financed out of Additive funds from G.O.I for Tribal Area Sub-Plan-5496-Arrangement of Drinking water in School/Hostel	5.36 0.16	5.89 2.56	-0.53 -2.4	-0.11 -0.01	0.64 2.41

Appendix 2.11*(Referred to in Paragraph 2.3.7)*

**INCORRECT REAPPROPRIATION
SOME OF THE CASES IN WHICH FUNDS WERE INJUDICIOUSLY WITHDRAWN BY
SURRENDER, IN EXCESS OF AVAILABLE SAVINGS, RESULTING IN FINAL EXCESS AS
MENTIONED BELOW**

(Rupees in crore)

Sl. No.	Grant No. and Head of account	Original + Supplementary Provision	Actual expenditure	Available Savings	Re-appropriation / Surrender	Final excess
1	2	3	4	5	6	7
1	01-General Administration 7610-800-9439-Medical Advances to Ministers 2) 2051-102-3689-StatePublic Service Commission	0.10 2.40	0.03 1.71	0.07 0.69	-0.10 -0.73	0.03 0.04
2	03-Police 2070-107-2710-Office of the Commandant General and other subordinate offices 2070-107-492-Expenditure on call outs-	6.73 11.15	4.52 9.13	2.21 2.02	-2.24 -2.03	0.03 0.01
3	08-Land Revenue and District Administration 2052-099-3657-Board of Revenue	0.41	0.12	0.29	-0.32	0.03
4	09-Expenditure pertaining to Revenue Department 2058-102-2820-Printing, Storage & Distribution of Forms	4.49	3.89	0.60	-0.67	0.07
5.	10-Forest-4406-01-102-0801-Central Sector Schemes(Normal)-5317-Modern Fire Protection Scheme in Forests	1.60	0.03	1.57	-1.60	0.03

6.	41-Tribal Area Sub-Plan 25-Scheduled Tribe, Scheduled caste, and Backward class welfare Department –					
(a)	4225-02-794-102-0602- Scheme financed out of Additive funds from G.O.I for Tribal Su-Plan-5211- Local Development Programme in Integrated Tribal Development Project-	18.00	13.46	4.54	-5.50	0.96
(b)	4225-02-796-277-0102- Tribal Area Sub-Plan-9840- Construction of buildings of Educational Institutions	7.92	3.41	4.51	-4.62	0.11
7	47-Technical Education and Man Power Planning Department 2203-105-0101-State Plan Schemes (Normal)-2668- Polytechnic Institutions 2) 2203-112-0101-State Plan Schemes (Normal)-502- Engineering College	9.13	7.75	1.38	-1.70	0.32
		8.09	6.78	1.31	-1.36	0.05
8	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan (25)-Scheduled castes, Scheduled Tribes and Backward class welfare Department 2202-01-796-101-0802- Central Sector Schemes T.S.P-7587-Operation Black Board Scheme	2.00	0.18	1.82	-2.00	0.18

Appendix 2.12*(Referred to in Paragraph 2.3.7)***CASES OF UNNECESSARY AUGMENTATION OF FUNDS BY RE-APPROPRIATION
DESPITE SAVINGS IS MENTIONED BELOW***(Rupees in crore)*

Sl. No.	Grant No. and Head of account	Original + Supplementary Provision	Actual expenditure	Available Savings	Reappropriation	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Public Debt 6004-01-102-292-Share of small savings collections	657.59	546.16	111.43	18.40(R)	129.83

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

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total available savings	Amount not surrendered (percentage to total savings)
(1)	(2)	(3)	(4)	(5)
(A) REVENUE-VOTED				
1)	02	Other Expenditure pertaining to General Administration Department	1.94	1.94 (100%)
2)	03	Police	46.06	40.13 (87.12%)
3)	04	Other Expenditure pertaining to Home Department	0.72	0.59(82 %)
4)	06	Expenditure pertaining to Finance Department	100.24	96.82 (96.59 %)
5)	07	Expenditure pertaining to Commercial Tax Department	13.79	5.15 (37..35 %)
6)	08	Land Revenue and District Administration	20.53	5.95 (28.98 %)
7)	10	Forest	8.40	7.46 (88.81%)
8)	11	Expenditure pertaining to Commerce and Industry Department	13.26	13.23 (99.77%)
9)	13	Agriculture	56.06	56.06 (100 %)
10)	14	Expenditure pertaining to Animal Husbandry Department	9.12	9.12 (100%)
11)	15	Financial Assistance to 3-tier Panchayati Raj Institutions under special component plan for Scheduled Castes	8.89	3.17 (35.68 %)
12)	16	Fisheries	0.52	0.52(100%)
13)	17	Co-Operation	34.96	34.96 (100 %)
14)	18	Labour	2.76	0.58 (21. %)
15)	19	Public Health & Family Welfare	27.31	27.31 (100 %)
16)	20	Public Health Engineering	7.90	7.90 (100 %)
17)	21	Expenditure pertaining to Housing & Environment Department	16.66	16.66(100 %)
18)	23	Water Resources Department	11.88	11.88 (100 %)
19)	24	Public Works-Roads and Bridges	2.68	2.68 (100 %)
20)	26	Expenditure pertaining to Culture Department	1.80	1.80 (100 %)
21)	27	School education	119.66	89.47 (74.77 %)
22)	28	State Legislature	2.94	2.94 (100 %)
23)	29	Administration of Justice and Elections	18.94	6.83 (36.00 %)
24)	31	Expenditure pertaining to Planning, Economics & Statistics Department	2.29	1.97 (85.80 %)
25)	36	Transport	4.52	3.24(71.68 %)
26)	41	Tribal Areas Sub-Plan	311.24	108.89 (34.99 %)
27)	43	Sports and Youth Welfare	1.58	1.58 (100 %)
28)	44	Higher Education	10.50	7.25 (69 %)
29)	47	Technical Education and Map Power Planning Department	7.81	0.27 (3.52%)
30)	54	Expenditure pertaining to Agriculture Research and Education	5.44	5.44 (100 %)
31)	56	Rural Industries	5.19	4.12 (79. %)
32)	57	Externally aided projects pertaining to Water Resources Department	1.03	1.03 (100 %)

(1)	(2)	(3)	(4)	(5)
33)	58	Expenditure on relief on account of natural calamities and scarci	49.48	10.54 (21.30 %)
34)	61	Externally aided projects pertaining to Public Health and family welfare	0.83	0.83(100 %)
35)	64	Special component plan for SC's	87.50	22.31 (25.50%)
36)	71	Externally Aided Projects pertaining to Animal Husbandry Department	0.40	0.40 (100%)
37)	79	Expenditure pertaining to Medical Education Department	6.81	3.15 (46 %)
38)	80	Financial Assistance to 3 tier Panchayati Raj Institutions	98.37	59.88 (60.87 %)
39)	81	Finance Assistance to Urban Bodies	7.39	5.76 (78 %)
40)	82	Financial Assistance to 3 tier Panchayati Raj Institutions under Tribal Area Sub-Plan	27.83	8.47 (30.43 %)
		Total (A)	1155.23	688.28
		(B) REVENUE CHARGED		
1	07	Expenditure pertaining to Commercial Tax Department	2.27	2.27 (100%)
2	12	Expenditure pertaining to Energy Department	6.00	6.00(100 %)
3	29	Administration of Justice and Elections	1.07	1.07 (100 %)
		TOTAL (B)	9.34	9.34
		(C) CAPITAL VOTED		
1.	06	Expenditure pertaining to Finance Department	5.58	5.51 (98.75%)`
2.	08	Land Revenue and District Administration	2.83	1.12 (39.58 %)
3.	10	Forest	2.80	1.20 (42.86 %)
4.	11	Expenditure pertaining to Commerce and Industry Department	2.59	2.59 (100 %)
5.	17	Co-operation	52.61	52.61 (100 %)
6.	19	Public Health & Family Welfare	1.06	1.06 (100 %)
7.	20	Public Health Engineering	21.44	21.44 (100 %)
8.	21	Expenditure pertaining to Housing & Environment Department	65.30	65.30 (100 %)
9.	24	Public Works-Roads and Bridges	35.50	35.50 (100%)
10.	23	Water Resources Department	15.00	15.00 (100 %)
11.	37	Tourism	8.58	2.77 (32.26 %)
12.	39	Expenditure pertaining to Food, Civil Supplies and consumer protection department	0.58	0.58(100%)
13.	41	Tribal Areas Sub-Plan	164.35	89.01 (54.16 %)
14.	42	Public works relating to Tribal Area Sub-plan Road & Bridges	64.33	64.33 (100 %)
15.	45	Minor Irrigation Works	12.95	12.95 (100 %)
16.	47	Technical Education and Man Power Planning Department	3.55	1.38 (38.81 %)
17.	55	Expenditure pertaining to Women & Child Welfare	2.6	2.6 (100 %)
18.	57	Externally Aided projects pertaining to water Resources Department	1.04	1.04 (100%)
19.	60	Expenditure pertaining to District Plan Schemes	1.75	1.75 (100 %)
20.	64	Special component plan for SC's	48.53	34.32 (70.72 %)

(1)	(2)	(3)	(4)	(5)
21.	65	Aviation Department	2.00	2.00(100 %)
22.	67	Public Works Building	16.17	16.17 (100 %)
23.	68	Public Works relating to Tribal Areas Sub-Plan-Buildings	58.43	58.43 (100 %)
24.	75	Nabard Aided Projects pertaining to water Resources Department	37.76	37.76 (100 %)
25.	79	Expenditure pertaining to Medical Education Department	2.35	2.35 (100 %)
26.	80	Financial Assistance to three tier Panchayati Raj Institutions	0.94	0.94(100%)
		TOTAL (C)	630.62	529.71
		GRAND TOTAL(A+B+C)	1795.19	1227.33

Appendix 2.14

(Referred to in Paragraph 2.3.8)

SURRENDER OF FUNDS**Total amount of sanction of surrenders issued on 31 March 2004**

(In Rupees)

Sl. No.		Nature of Account	Upto 28.2.2004	1.3.2004 to 30.3.2004	On 31 March 2004	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Public Debt	Cap(c)	--	--	1825056000	1825056000
2	01	Rev(v)	--	--	42939000	42939000
3		Rev(c)	--	--	14300000	14300000
4		Cap(V)			1000000	1000000
5	03	Rev(v)	--	--	59342000	59342000
6		Rev(c)	--	--	200000	200000
7	04	Rev(v)	--	--	1280000	1280000
8	05	Rev(v)	--	--	30369000	30369000
9	06	Rev(v)	--	--	34204000	34204000
10		Rev(c)	--	--	10000	10000
11		cap(v)	--	--	765000	765000
12	07	Rev(v)	--	--	86448000	86448000
13	08	Rev(v)	--	--	145783000	145783000
14		Rev(c)	--	--	3246000	3246000
15		Cap(V)	--	--	17047000	17047000
16	09	Rev(v)	--	--	13352000	13352000
17		Cap(V)	--	--	600000	600000
18	10	Rev(v)	85,00,000	---	900000	9400000
19		Cap(v)	1,60,00,000	--	0	16000000
20	11	Rev(V)			285000	285000
21	15	Rev(v)	5,04,00,000	--	6757000	57157000
22	18	Rev(v)	--	--	21736000	21736000
23		Rev(c)	--	--	25000	25000
24	22	Rev(V)	--	--	1288000	1288000
25	25	Rev(V)	--	--	16800000	16800000
26		Rev(c)	---	--	36000	36000
27		Cap (V)	--	--	3000000	3000000
28	27	Rev(V)	--	--	301914000	301914000
29	29	Rev(v)	--	--	121136000	121136000
30	30	Rev(v)	--	--	2078259000	2078259000
31		Rev(C)	--	--	3000	3000
32	31	Rev(v)	--	--	3263000	3263000
33	32	Rev(v)	--	--	31716000	31716000
34		Cap(v)	--	--	1665000	1665000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
35	33	Rev(v)	--	--	89265000	89265000
36		Cap (c)	--	--	100000	100000
37	34	Rev(v)	--	---	43719000	43719000
38		Rev(c)	--	--	40000	40000
39	35	Rev(v)	--	--	3233000	3233000
40		Rev(c)	--	--	50000	50000
41		Cap(v)			5182000	5182000
42	36	Rev(v)	--	---	12776000	12776000
43		Rev(c)	--	--	4000	4000
44	37	Rev(v)	--	--	100000	100000
45		Cap(v)	--	--	58125000	58125000
46	39	Rev(v)	--	--	4461954000	4461954000
47		Rev(c)	--	--	75000	75000
48	40	Rev(v)	--	--	2276000	2276000
49		Cap(v)	--	--	3000	3000
50	41	Rev(v)	--	--	2023479000	2023479000
51		Cap(v)	--	--	753368000	753368000
52	44	Rev(v)	--	--	32528000	32528000
53	46	Rev(v)	--	--	3474000	3474000
54	47	Rev(v)	--	--	75318000	75318000
55		Cap(v)	--	--	21745000	21745000
56	48	Rev(v)	--	---	140032000	140032000
57		Cap(v)	--	--	93805000	93805000
58	49	Rev(v)	--	---	20656000	20656000
59		Rev(c)	--	--	1000	1000
60	53	Rev(v)	--	--	6864000	6864000
61		Cap(v)	--	--	10000000	10000000
62	55	Rev(v)	--	--	293391000	293391000
63	56	Rev(v)	--	--	10704000	10704000
64		Cap(v)	--	--	784000	784000
65	58	Rev(v)	--	--	389404000	389404000
66		Rev(c)			2000000	2000000
67		Cap(v)			15500000	15500000
68	59	Rev(v)	--	--	100000000	100000000
69		Cap(V)	500000000	--	---	500000000
70	64	Rev(v)	--	--	651943000	651943000
71		Cap(V)	--	--	142141000	142141000
72	66	Rev(v)	--	--	2573000	2573000
73		Cap(V)			19700000	19700000
74	67	Rev(v)	--	--	734000	734000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
75	69	Rev(v)	--	--	187407000	187407000
76		Cap(v)	--	--	12022000	12022000
77	77	Rev(v)	--	--	60000000	60000000
78	78	Rev(v)	--	--	3222000	3222000
79		Cap(v)	1,50,00,000	--	4111000	19111000
80	79	Rev(v)	--	--	36617000	36617000
81	80	Rev(v)	23,10,00,000	--	153899000	384899000
82	81	Rev(v)	---	--	16264000	16264000
83		Rev(c)	--	--	26258000	26258000
84	82	Rev(v)	13,86,00,000	--	55023000	193623000
85	83	Rev(v)	--	--	18876000	18876000
		TOTAL	959500000	--	14925470000	15884970000

Appendix 2.15
(Referred to in Paragraph 2.5)

DEFECTIVE SANCTIONS OF RE-APPROPRIATION/SURRENDER

(Rupees in crore)

Sl.No	No. of Sanction	Grant No.	Amount	Particulars of Irregularities
(1)	(2)	(3)		(5)
1	25	56,15,64,82,49,43,41, 33,10,7,6,5,2,1,14,58,8 0,71,41,64,78,14	33.18	Delay in receipt of sanction
2	10	4,41,23,65,32,30	117.38	Sanction not in order
3	7	60,41,64,43,26,12	45.80	Sanction issued after close of Financial Year
4	9	33,36,29,6,3,1	21.12	Absence of Proper details
5	1	41	0.40	Rejected on account of double sanction
6	1	1	0.59	For want of provision
		Total	218.47	

Appendix 2.16
(Referred to in Paragraph 2.6)

RUSH OF EXPENDITURE 2003-04

(Rupees in crore)

Sl.No.	Description of Grants	Total Provision 2003-04	Total Expenditure 2003-04	Expenditure during March 2004	Percentage of expenditure in March to total expenditure
1	02-Other expenditure pertaining to General Administration Department	3.29	1.35	0.54	40
2	05-Jail	28.15	24.86	10.17	40.9
3	07-Expenditure pertaining to Commercial Tax Department	67.23	51.16	20.41	39.9
4	17-Co-operation	216.74	129.17	96.56	74.8
5	25-Expenditure pertaining to Mineral resources Department	17.91	15.70	11.14	70.9
6	37-Tourism	17.01	8.40	2.63	31.3
7	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	943.19	494.81	207.77	42
8	41-Tribal Areas Sub-plan	1014.92	539.28	175.95	32.6
9	48-Grant for upgradation of Administration under Eleventh Finance Commission	64.19	43.66	13.86	31.7
10	49-Scheduled Caste Welfare	17.48	15.17	6.03	39.8
11	64-Special Component Plan for Scheduled Castes	286.12	150.09	45.49	30.3
12	69-Urban Administration and Development Department-Urban Welfare	24.60	4.65	3.16	68
13	77-Externally Aided Projects pertaining to Development of Tribal Areas in Bilaspur Division	8.0	2.0	1.0	50
	TOTAL	2708.83	1480.3	594.71	

Appendix 2.17
(Referred to in Paragraph 2.7)
LAPSED BUDGET UNDER DIFFERENT SUB HEADS

(Rupees .in crore)

Sl. No.	Grant No. 19 Public Health & Family Welfare		Available grant	Actual expenditure	Savings	Percentage to available grant
1.	2071-01-000-5499	Medical facility to retired servants	0.90	0.73	0.17	18.88
2.	2210-001-001-2283	Direction & administration (Rajiv Gandhi Mission)	2.92	2.09	0.83	28.42
3.	2210-01-110-748	Dispensaries	2.60	1.52	1.08	41.54
4.	2210-01-110-2777	Primary health centres	5.35	2.51	2.84	53.08
5.	2210-03-110-1227	Rural health centres	1.09	0.94	0.16	14.68
6.	2210-05-105-2502	Training to LHV	0.68	0.32	0.36	52.94
7.	2210-06-003-2216	Basic training to nurses	0.60	0.27	0.33	55.00
8.	2210-06-101-4244	Malaria	2.17	0.82	1.35	62.21
9.	2210-06-101-8150	MNW	6.88	6.06	0.82	11.91
10.	2210-01-110-1473	District hospital	1.55	.37	1.18	76.12
11.	2210-01-110-1491	Blood bank	1.31	1.02	0.29	22.14
12.	2210-06-110-5026	Financial aid for Chhattisgarh diseases	3.00	2.75	0.25	8.33
13.	2210-01-200-077	Blindness	2.56	1.83	0.73	28.52
14.	2210-06-101-858	Leprosy control programme	8.62	7.00	1.62	18.79
15.	2211-0801-001-1508	Pay & allowances	4.04	3.05	0.99	24.50
16.	2211-0801-003-1007	Regional FW training centre	0.70	.30	0.40	57.14
17.	2211-0801-003-336	ANM	1.38	1.17	0.21	15.22
18.	2211-0801-003-2880	Multi purpose health worker	0.75	0.55	0.20	26.67
19.	2211-0801-101-621	Addition sub health centre	2.45	2.29	0.16	6.53
20.	2211-0801-101-1200	Rural FW services	18.49	15.49	3.00	16.22
21.	2211-0801-101-4051	VHG	.44	0.03	0.41	93.18
22.	2211-0801-102-2703	Pay & allowances	1.96	1.29	0.67	34.18
23.	224-0101-105-4601	Sterilisation	3.17	1.98	1.19	37.54
24.	2211-0801-200-1890	PN center (tehsil level)	1.81	1.59	0.22	12.15
25.	2211-0801-200-6216	PN centers (District Level)	1.35	1.10	0.25	18.52
26.	2211-0801-800-2498	Supply of transitional contraceptive	5.86	5.05	0.81	13.82
27.	2211-0801-800-6106		12.18	3.05	9.13	74.96
		Total	94.81	65.17	29.64	74.96
	Grant No.81 Financial Assistance to local bodies					
28.	2217-05-800-4845	11 th Finance Commission	5.62	2.87	2.75	48.93
		Total	100.43	68.04	32.39	32.25
	Grant No.25 Mining					
	MH 2853					
1.	2853-4639	Headquarter establishment	0.80	0.75	0.05	6.25
2.	2853-4640	District Establishment	1.70	1.59	0.11	6.47
3.	2853-5522	Check post (establishment)	0.37	0.36	0.01	2.7
4.	2853-2713	Laboratory	0.83	0.78	0.05	6.02
5.	2853-182	Survey of other mineral	0.89	0.86	0.03	3.37
		Total	4.59	4.34	0.25	5.45
		Grand total	105.02	72.38	32.64	31.07

Appendix 2.18
(Referred to in paragraph 2.7)
AMOUNT SURRENDERED UNDER SCHEMES

(Rupees in crore)

Sl.No.	Grant No. and Major Head	No. of schemes	Budget estimate	Amount surrendered (on 31 March 2004)
Revenue				
55-Women and child Welfare				
1.	2235 Social Security and Welfare (Plan)	16	87.96	25.56
2.	2236 Nutrition -do-	2	34.50	0.91
3.	2235 Social Non Plan	5	4.22	2.71
4.	2236 Nutrition -do-	1	2.73	0.16
	Total	23	129.413	29.34
81 Financial Assistance to local Bodies				
	3604 Compensation and Assignments to Local Bodies and Panchayati raj Institutions	2	8.50	3.10
25 Mining				
	2853- Non ferrous Mining	9	17.16	1.68
23 Water Resources Department				
	2701 Major and Medium Irrigation	1	54.17	1.40
Total Revenue			209.24	35.52
Capital				
25 Mining				
	4853-Capital outlay on non ferrous mining	1	00.75	00.30
Grant No.23 (Water Resources Department)				
	4701 Capital outlay on minor & medium irrigation		241.67	3.34
	Total Capital		242.42	3.64
	Total revenue + capital		451.66	39.16

Appendix 2.19
(Referred to in paragraph 2.7)
NON-UTILISATION OF BUDGET PROVISION UNDER GRANTS/SCHEME
(Rupees in crore)

Sl. No.	Name of the scheme	Grant No. and Head of account	Budget provision	Expenditure	Balance
		Grant No.19			
1.	Minor Works and Repairs	19-2210-800-3821	0.01	0.00	0.01
2.	Establishment of Four Regional Naithanik Centres	19-2210-101-5058	0.40	0.00	0.40
3.	T.B. Hospitals	19-2210-801-993	0.55	0.00	0.55
4.	100 Bedded Hospitals	19-2210-101-6948	0.20	0.00	0.20
5.	Eradication of Amibiiasis	19-2210-801-2260	0.01	0.00	0.01
6.	Maternity and Child Health	19-2211-103-2749	0.03	0.00	0.03
7.	IEC Training Programme	19-2211-801-6096	0.12	0.00	0.12
8.	Other Supplies and services-other expenses	19-2211-801-264	0.05	0.00	0.05
9.	Mass education	19-2211-801-4510	0.10	0.00	0.10
		Total	1.47	NIL	1.47
		Grant No.55			
1.	Miscellaneous grant	55-2235-9048-0101	0.03	0.00	0.03
		Grand total	1.50	NIL	1.50

Appendix 2.20
(Referred to in paragraph 2.7)
EXCESS EXPENDITURE NOT REGULARISED UNDER SCHEMES
(Rupees in crore)

Name of the Scheme (Non-Plan)	Grant No.19	Available budget estimate	Expenditure	Excess expenditure
Blindness Control	2210-200-077	1.87	1.97	(-) 0.10
Primary Health Centre	2210-103-2777	43.16	45.12	(-) 1.96
Dispensaries	2210-110-748	1.83	3.08	(-) 1.25
Primary Health Centres	2210-103-2777	5.57	6.43	(-) 0.86
Community Health centres	2210-103-5998	0.93	1.03	(-) 0.09
Sub-Health Centres	2210-103-620	2.26	2.69	(-) 0.43
Multi Purpose workers Scheme	2210-003-6203	2.29	2.98	(-) 0.70
Malaria	2210-101-4244	8.91	10.50	(-) 1.59
Total		66.82	73.82	(-) 6.99 or (-) 7

Appendix 2.21
(Referred to in paragraph 2.7)
RUSH OF EXPENDITURE IN MARCH 2004 UNDER SCHEMES

Grant No. Major Head	Expenditure up to March 2004	Expenditure during March 2004	Percentage of expenditure during March 2004
81-Financial Assistance to local bodies			
2217 Grant for special purpose	4.00	4.00	100
2217-11th Finance Commission - Cleaning and Modernisation	2.86	2.86	100
2217-National slum colonies-Plan	2.16	2.16	100
6217-Loan for special work	6.00	6.00	100
3604-Grant for entry tax	185.00	68.47	37
2217-11th Finance Commission	12.99	7.44	57
Total (No. scheme-6)	213.01	90.93	42
Grant No.19			
2210 Basic Training to Nurses	0.27	0.22	83
2210 Training to LHVs	0.54	0.19	35
2210 Malaria	0.82	0.26	32
2210 Honoraria for PM	0.02	0.01	66
2210 District Hospitals	0.37	0.21	58
2210 Blood Banks at district hospital	1.02	0.80	78
2210 PM Gromodyog Yojana	1.87	1.32	70
2210 ANM and Health visitors	1.17	0.37	31
2211 Direct expenditure (POL)	0.60	0.46	76
2211 Sterilisation	1.98	0.74	37
2211 Mass education	0.33	0.14	41
Total (No. of schemes -11)	8.99	4.72	52
Total (No. of Schemes-17)	222.00	95.65	43

Appendix 2.22*(Referred to in paragraph 2.8)***STATEMENT SHOWING THE DETAILS OF EXPENDITURE INCURRED FROM GOVERNMENT FUNDS WITHOUT OBTAINING ANY PUBLIC CONTRIBUTION BY THE EXECUTIVE AGENCIES**

Sl. No.	Name of agencies	Period of IR	Para No.	Amount (in lakh)	No. of work	Month of audit
1.	EE RAS, Raipur	6/02 to 8/03	1	78.73	33	3/04
2.	CEO Janpad Panchayat Kansabad District Jashpur	10/95 to 7/04	1	15.44	6	8/04
3.	CEO Janpad Panchayat Kharigarh District Rajnandagaon	4/99 to 2/04	2(A)	1.12	5	3/04
4.	CEO Janpad Panchayat Dhanseewa District Raipur	4/99 to 5/2004	4	2.14	18	6/04
5.	CEO Janpad Panchayat Saraipali District Mahasamund	4/99 to 4/2004	6	7.25	9	5/04
	Total			104.68	71	

