

Appendix – 1.1

(Referred to in paragraph 1.1; Page 1)

STATE PROFILE OF CHHATTISGARH**A. General Data**

1	Area		137898 sq.km
2	Population		
	(a)	As per 2001 census	2.08 crore
	(b)	As per 2009-10	2.38 crore
3	Density of Population (2001). (All India Density = 325 persons per sq.km)		154 per sq.k.m
4	Population below poverty line. (All India Average = 27.5 %)		40.90 per cent
5	Literacy (2001). (All India Average = 64.8%)		64.66 per cent
6	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births)		57
7	Gini Coefficient ¹ .		
	(a)	Rural. (All India = 0.30)	0.29
	(b)	Urban. (All India = 0.37)	0.43
8	Gross State Domestic Product (GSDP) 2009-2010 .		107848 crore
9	GSDP CAGR ² (2000-2001 to 2009-2010)		17.20 per cent
10	Per capita GSDP CAGR (2000- 2001 to 2009-2010)		15.48 per cent
11	GSDP CAGR (2000-01 to 2009-10)	Chhattisgarh	17.70 per cent
		Other General Category States	12.54 per cent
12	Population Growth (2000-01 to 2009-10)	Chhattisgarh	14.25 per cent
		Other General Category States	13.42 per cent

B. Financial Data

(figures in per cent)

	CAGR	2001-02 to 2008-09		2001-02 to 2009-10
		General Category States	Chhattisgarh	Chhattisgarh
a	of Revenue Receipts.	16.01	19.99	19.46
b	of Own Tax Revenue.	14.79	18.66	17.26
c	of Non-Tax Revenue.	14.70	17.27	19.69
d	of Total Expenditure.	13.47	17.71	18.16
e	of Capital Expenditure.	25.56	29.71	24.48
f	of Revenue Expenditure on Education.	11.17	19.69	21.69
g	of Revenue Expenditure on Health.	10.44	11.88	14.70
h	of Salary and Wages.	9.37	10.49	15.15
i	of Pension.	12.34	10.69	13.21

Source : Financial data is based on figures in Finance Accounts, BPL (Planning Commission & NSSO data, 61st Round-http://planning_commission.nic.in/data/database/Data0910/tab%2021.pdf), Gini Coefficient (unofficial estimates of Planning Commission & NSSO data, 61st round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India: Ministry of Home Affairs, Economic Survey 2009-10), Infant mortality rate (SRS Bulletin October 2009), Density of population (Office of the Registrar General and Census Commissioner of India, Ministry of Home Affairs) and Literacy (Office of the Registrar General of India, Ministry of Home Affairs).

¹ It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² GSDP – Gross State Domestic Product, CAGR –Compound Annual Growth Rate.

Appendix-- 1.1(a)

(Referred to in paragraph 1.1; Page 1)

Part A: Structure and Form of Government Accounts

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

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

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

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

PART B: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes from 2009-10.

Volume –I – Summarised Statements

1	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
2	Statement of receipts and disbursement- depicts all receipts and disbursements of the Government during the year in three parts in which Government account is kept.
3	Statement of receipts- comprises revenue and capital receipts and receipts from borrowings of the Government.
4	Statement of expenditure (consolidated fund) -gives the details of expenditure by function and also summarises expenditure by nature of activity.

Volume –II –

5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of 2009-10.
6	Statement of Borrowings and other liabilities –Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Statement of Loans given by the Government–Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
8	Statement of Grants-in-aid given by the State Government.
9	Statement of Guarantees given by State Government -Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
10	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads.
12	Provides accounts of revenue expenditure by minor heads under non–plan and plan separately and capital expenditure by major head wise and comparison with the figures of previous year.
13	Depicts the detailed capital expenditure incurred during and to the end of 2009-10 and comparison with the figures of previous year.
14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2009-10.
15	Detailed statement of Borrowings and other liabilities by minor heads.
16	Provides the detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2010.
17	Detailed statement on sources and applications of funds for expenditure other than revenue account.
18	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
19	Gives the details of earmarked balances of reserve funds.

Appendix - 1.2
(Referred to in paragraph 1.1 at page 1)
Methodology adopted for the assessment of fiscal position
Part A

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix-1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (₹ in crore)	50998.84	64706.28	79418.50	95204.19	107848.23
Growth rate of GSDP (in per cent)	17.00	26.88	22.74	19.88	13.28

Source: Economic and Statistical Department, Government of Chhattisgarh

The sector wise details of GSDP

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Primary Sector	17771.50(35)	19883.91(31)	25176.26(32)	27249.69(29)	29352.48(27)
Secondary Sector	15042.61(30)	23339.17(36)	28749.86(36)	37592.03(39)	43103.76(40)
Tertiary Sector	18184.74(36)	21483.20(33)	25492.38(32)	30362.47(32)	35391.99(33)
Gross State Domestic Product (GSDP)	50998.84	64706.28	79418.50(P)	95204.19(Q)	107848.23(A)

Source: Economic and Statistical Department, Government of Chhattisgarh for the year 2009-10
Figures shown in the brackets represents the per cent of GSDP

Note: A- Advance, Q- Quick and P- Provisional

The Primary sector – Agriculture (including Animal husbandry), Forestry, Fishing, Mining and quarrying.
The Secondary sector– Manufacturing (registered and unregistered), Construction, Electric, Gas and Water Supply.
The Tertiary sector – Transport, Storage and Communication, Railway, Trade, Hotel and Restaurant, Bank, Insurance and Real Estate, Community and Personnel Service, Public Administration and Other services.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – 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 expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix - 1.2*(Referred to in paragraph 1.1 at Page 1)***Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005
Part B****The Fiscal Responsibility and Budget Management (FRBM) Act, 2005**

To ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent to the fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or incidental thereto, the Chhattisgarh Fiscal Responsibility and Budget Management (FRBM) Act, 2005 was enacted. To give effect to the fiscal management principles as laid down in the Act, and /or the rules framed (February 2006) there under, the following fiscal targets were prescribed for the State Government:

- By the 31st day of March 2009, the State Government shall take appropriate measures to eliminate the revenue deficit. The State shall make every endeavor to maintain nominal revenue surplus in each financial year beginning with 2005-06 but however, under no circumstance, the State should exceed revenue deficit as below:-

Year	Amount (₹ in crore)
2005-06	253.20
2006-07	168.80
2007-08	84.40
2008-09 and after	Zero revenue deficit

- The State Government shall reduce fiscal deficit every year beginning with financial year 2005-06 by an amount at least equivalent to one fourth of what actual fiscal deficit as a percentage of GSDP exceeds three *per cent* in the financial year 2004-05, so that fiscal deficit is brought down to not more than three *per cent* of GSDP at the end of March 2009;
- The State Government shall not give new guarantees, in any financial year beginning with the financial year 2005-06, in excess of 1.5 *per cent* of GSDP in nominal terms or 0.5 *per cent* on risk weighted basis, whichever is lower; and
- The State Government shall not assume additional total liabilities in excess of five *per cent* of GSDP for any financial year beginning with 2005-06.

Appendix-1.3
(Referred to in paragraph 1.1 and 1.3 at page 1 and 7)
A time series data analysis of State Government finances

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A- Receipts					
1. Revenue Receipts	8,838(88)	11,453(90)	13,879(95)	15,663(95)	18,154(89)
<i>(i) Tax Revenue</i>	4,052 (46)	5,046(44)	5,618(40)	6,594(42)	7,123(39)
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc.	2,089(52)	2,843(56)	3,024(54)	3,611(55)	3,712(52)
State Excise	635(15)	707(14)	843(15)	964(15)	1,188(17)
Taxes on Vehicles	206(5)	253(5)	277(5)	314(5)	352(5)
Stamps and Registration Fees	313(8)	390(8)	463(8)	496(8)	583(8)
Land Revenue	27(1)	61(1)	88(2)	359(5)	160(2)
Taxes on Goods and Passengers	395(10)	302(6)	511(9)	421(6)	696(10)
Other Taxes	387(10)	490(10)	412(7)	429(7)	433(6)
<i>(ii) Non Tax Revenue</i>	1,229(14)	1,451(13)	2,021(15)	2,202(14)	3,043(17)
<i>(iii) State's share in Union taxes and duties</i>	2,508(28)	3,199(28)	4,035(29)	4,258(27)	4,381(24)
<i>(iv) Grants in aid from GOI</i>	1,049(12)	1,757(15)	2,205(16)	2,609(17)	3,607(20)
2. Misc. Capital Receipts	--	--	27	02	02
3. Recoveries of Loans and Advances	18	355	437	533	992(5)
3(a). Inter State Settlement	--	02	02	01	03
4. Total revenue and Non Debt capital receipts (1+2+3)	8,856	11,810	14,345	16,199	19,151
5. Public Debt Receipts	1,234(12)	937(7)	262(2)	386(2)	1287(6)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	1,178(95)	882(94)	142(54)	181(47)	1064
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	56(5)	55(6)	120(46)	206(53)	223
6. Total receipt in the Consolidated fund (4+5)	10,090	12747	14,607	16,585	20,438
7. Contingency Fund Receipts	--	--	3	--	01
8. Public Account Receipts	10,807	13,982	17,706	20044	24,512
9. Total receipts of the State (6+7+8)	20,897	26,729	32,316	36,629	44,951
PART B. Expenditure/Disbursement					
10. Revenue Expenditure	7,457(80)	8,802(75)	10,840(75)	13,794(80)	17,265(83)
Plan	2,008(27)	2,608(30)	3,576(33)	5,421(39)	6,817(39)
Non Plan	5,449(73)	6,194(70)	7,264(67)	8,373(61)	10,448(61)
General Services (incl. interest payments)	2,186(29)	2,639(30)	3,040(28)	3,599(26)	4,350(25)
Social Services	2,848(38)	3,459(39)	4,117(38)	6,153(45)	8,024(46)
Economic Services	2,090(28)	2,228(25)	3,140(29)	3,524(25)	4,423(26)
Grants-in-aid and Contributions	333(5)	476(6)	543(5)	519(4)	468(3)
11. Capital Expenditure	1,497(16)	2,198(19)	3,131(22)	2,940(17)	2,745(13)
Plan	1,493(99.7)	2,169(98.7)	3,101(99)	2,939(100)	2,745(100)
Non Plan	4(0.3)	29(1.3)	30(1)	01	0
General Services	28(2)	75(3)	107(3)	102(3)	77(2)
Social Services	367(24)	503(23)	733(23)	708(24)	802(24)
Economic Services	1,102(74)	1,620(74)	2,291(73)	2,130(72)	1,866(74)
12. Disbursement of Loans and Advances	337(4)	771(6)	500(3)	491(3)	897(4)

	2005-06	2006-07	2007-08	2008-09	2009-10
12(a) Inter State Settlement	--	02	02	01	03
13.Total (10+11+12+12[a])	9,291	11,773	14,473	17,226	20,910
14. Repayment of Public Debt	444	219	558	489	652(3)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	279(63)	206(94)	272	379	536(82)
Net transactions under Ways and Means Advances and Overdraft	--	--	--	..	0
Loans and Advances from Government of India	165(37)	13(6)	286	110	116(18)
15. Appropriation to Contingency Fund	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	9,735	11,992	15,031	17,715	21,562
17. Contingency Fund disbursements	--	3		01	0
18.Public Account disbursements	10,551	13,744	16,854	19,585	23,879
19.Total disbursement by the State (16+17+18)	20,286	25,739	31,885	37,301	45,441
PART-C-Deficits					
20. Revenue deficit (-) (1-10)/ surplus (+)	(+)1,381	(+)2,651	(+) 3,039	(+)1,869	(+)888
21.Fiscal deficit(-)/ surplus (+) (4-13)	(-)435	(+)37	(-) 128	(-)1,027	(-)1,759
22. Primary deficit (-)/Primary surplus (+) (21+23)	(+)527	(+)1,063	(+)1,012	(+) 51	(-)664
PART-D-Other Data					
23. Interest payments (included in revenue exp.)	962	1,026	1,140	1,078	1,095
24. Financial assistance to local bodies etc³.	1,812.50	2,201.80	2,007.26	2,563.05	2,889.45
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on WMA/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)	50,998.84	64,706.28	79,418.50 ^(P)	95,204.19 ^(Q)	1,07,848.23 ^(A)
28. Outstanding debt (year-end)	13,273	14,113	14,512	14,780	15,933
29. Outstanding guarantees (year-end)	855	486	481	895	3,338
30. Maximum amount guaranteed (year-end)	1,782	2,483	2,495	3,650	4,401
31. Number of incomplete projects	80	63	NA	223	159
32. Capital blocked in incomplete projects	3,580	2,968	NA	1,531	1,115
PART-E-Fiscal Health Indicators					
I-Resource Mobilization					
Own Tax Revenue/GSDP (Ratio)	0.08	0.08	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.02	0.02	0.03	0.02	0.03
Central Transfers/GSDP (Ratio)	0.07	0.08	0.08	0.07	0.07
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.18	0.18	0.18	0.18	0.19
Total Expenditure/Revenue Receipts (Ratio)	1.05	1.03	1.04	1.10	1.15
Revenue Expenditure/Total Expenditure (Ratio)	0.80	0.75	0.75	0.80	0.83
Capital Expenditure/Total Expenditure (ratio)	0.16	0.19	0.22	0.17	0.13
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.16	0.18	0.21	0.16	0.13
III-Management of Fiscal Imbalances					
Revenue deficit(Surplus)/GSDP (ratio)	0.03	0.04	0.04	0.02	0.01
Fiscal Deficit/GSDP (Ratio)	-0.01	0.00	0.00	-0.01	0.02
Primary Deficit(Surplus)/GSDP (Ratio)	0.01	0.02	0.01	0.00	-0.01
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	-3.17	71.65	-23.74	-1.82	0.50
Primary Revenue Balance/GSDP (Ratio)	0.01	0.03	0.03	0.01	0.02
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.26	0.22	0.18	0.16	0.15
Fiscal Liabilities/RR(Ratio)	1.50	1.23	1.05	0.94	0.88
Primary deficit vis-à-vis quantum spread (Ratio)	1.00	1.00	1.00	0.03	-0.73
V- Other Fiscal Indicators					
Return on Investment	NA	NA	NA	NA	0.44
Balance from Current Revenue (₹ in crore)	2,615	3,902	5,028	5,413	5,682
Financial Assets/Liabilities (Ratio)	0.70	0.90	1.10	1.24	1.25

Note: 1. Change in figures due to change in GSDP figures

2. A- Advance, Q- Quick and P- Provisional

3. NA Not available

³ Source: Finance and Appropriation Accounts 2009-10 and Economic survey report of Chhattisgarh State 2009-10.

Appendix-1.4

(Referred to in paragraphs 1.1.1, 1.7.1 and 1.7.2 Page 2 and 26)

Part A: Abstract of receipts and disbursement for the year 2009-10

(₹ in crore)

2008-09		Receipts		2009-10		2008-09		Disbursement		
								Non-Plan	Plan	Total
15,662.76	I	Revenue Receipts		18,153.66	13,793.70		Revenue Expenditure	10,447.64	6,817.80	17,265.44
		6,593.72 Tax Revenue	7,123.25		3,598.75		General Services	4,305.19	44.58	4,349.77
		2,202.21 Non-Tax Revenue	3,043.01		6,152.74		Social Services	2,874.87	5,148.67	8,023.54
		4,257.91 State's Share of Union Tax	4,380.66			2319.95	Education, Sports, Arts and Culture	1,107.26	2,064.36	3,171.62
		631.70 Non-Plan Grants	1,482.20			507.91	Health and Family Welfare	300.07	393.60	693.67
		1,066.47 Grants for State Plan Scheme	1,429.42			788.36	Water Supply, Sanitation Housing and Urban Development	181.13	662.35	843.48
		910.75 Grants for Central and Centrally Sponsored Plan Schemes	695.12			25.62	Information and Broadcasting	20.23	0.60	20.83
						703.07	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	814.55	129.31	943.86
						38.26	Labour and Labour Welfare	36.30	17.92	54.22
						1762.71	Social Welfare and Nutrition	408.03	1,878.02	2,286.05
						6.86	Others	7.30	2.51	9.81
						3,523.24	Economic Services	2,823.59	1,599.56	4,423.15
						1672.18	Agriculture and Allied Activities	1,705.10	622.44	2,327.54
						872.19	Rural Development	354.88	472.42	827.30
						0.00	Special Areas Programme	0.00	0.00	0.00
						13.94	Communication	0.00	6.14	6.14
						192.25	Irrigation and Flood Control	161.35	136.91	298.26
						195.65	Energy	1.60	211.80	213.40
						181.32	Industry and Minerals	122.93	109.03	231.96
						344.98	Transport	459.72	2.81	462.53
						7.34	Science, Technology and Environment	0.76	4.98	5.74
						43.39	General Economic Services	17.25	33.03	50.28
						518.97	Grants-in-Aid and Contributions-	443.99	24.99	468.98
15,662.76		Total Revenue Receipts		18,153.66	13,793.70		Total Revenue Expenditure	10,447.64	6,817.80	17,265.44
	II	Revenue Deficit carried over to Section B			1869.06		Revenue Surplus carried over to Section B			888.22
15,662.76		Total		18,153.66	15,662.76		Total			18,153.66
2,731.19	III	Opening Cash balance including permanent Advances and Cash Balance Investment		2,059.67		0.00	Opening Overdraft from Reserve Bank of India			
1.78	IV	Miscellaneous Capital Receipts		2.31	2,940.16		Capital Outlay	0.12	2,744.80	2,744.92
					102.10		General Services	0.00	76.81	76.81
					708.25		Social Services	0.12	801.98	802.10
						228.72	Education, Sports, Arts and Culture	0.00	186.03	186.03
						113.94	Health and Family Welfare	0.00	96.62	96.62
						146.92	Water Supply, Sanitation Housing and Urban Development	0.00	352.87	352.87
						0.02	Information and Broadcasting	0.02	0.00	0.02
						185.96	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.00	160.08	160.08
						23.67	Social Welfare and Nutrition	0.10	0.46	0.56
						9.02	Others	0.00	5.92	5.92

2008-09		Receipts	2009-10	
1.46	V	Inter-State Settlement		3.04
533.42	VI	Recoveries of Loans and Advances		992.43
	94.80	from Power Projects	95.71	
	0.95	From Government Servants	0.85	
	437.66	From Others	895.87	
1869.06	VII	Revenue Surplus brought down		888.22
386.34	VIII	Public Debt Receipts		1287.21
	0.00	External Debt	0.00	
	180.84	Internal debt other than Ways and Means Advances and Overdrafts	1064.57	
	0.00	Net Transactions under Ways and Means Advances	0.00	
	0.00	Net Transactions under overdraft	0.00	
	205.50	Loans and Advances from Central Government	222.64	
0.00	IX	Appropriation to Contingency Fund		0.00
2.83	X	Amount Transferred to Contingency Fund		0.50
20043.95	XI	Public Account Receipts		24511.62
	487.19	Small Savings and Provident Funds	707.59	
	471.91	Reserve Funds	544.02	
	11973.99	Suspense and Miscellaneous	15584.09	
	5161.89	Remittance	5462.43	
	1948.97	Deposits and Advances	2213.49	
	XII	Closing Overdraft from Reserve Bank of India		
25567.20		TOTAL-B	29745.00	

2008-09		Disbursement	2009-10		
			Non-Plan	Plan	Total
2129.81		Economic Services	0.00	1,866.01	1,866.01
	76.74	Agriculture and Allied Activities	0.00	67.05	67.05
	160.67	Rural Development	0.00	144.87	144.87
	862.81	Irrigation and Flood Control	0.00	971.12	971.12
	0.00	Energy	0.00	0.00	0.00
	15.27	Industry and Minerals	0.00	32.51	32.51
	1008.39	Transport	0.00	637.46	637.46
	5.93	General Economic Services	0.00	13.00	13.00
2940.16		Total Capital Outlay	0.12	2,744.80	2,744.92
	1.47	Inter-State Settlement			3.29
	490.75	Loans and Advances disbursed			896.79
		for power projects			0.00
		to Government Servants			0.00
	490.75	To others			896.79
0.00		Revenue Deficit brought down			0.00
489.36		Repayment of Public debt			651.57
	0.00	External Debt			0.00
	378.79	Internal debt other than Ways and Means Advances and Overdrafts			535.76
	0.00	Net transactions under Ways and Means Advances			0.00
	110.57	Repayment of Loans and Advances from Central Government			115.81
0.00		Appropriation to Contingency Fund			0.00
0.50		Expenditure from Contingency Fund			0.00
19585.29		Public Account Disbursement			23878.77
	413.45	Small Savings and Provident Funds			413.22
	106.01	Reserve Funds			199.16
	12065.83	Suspense and Miscellaneous			15456.17
	5081.24	Remittance			5574.27
	1918.77	Deposits and Advances			2235.95
2059.67		Cash Balance at end-			1569.66
	0.00	Cash in Treasuries and Local Remittances			-0.25
	(-) 348.68	Deposits with Reserve Bank			-554.81
	31.82	Departmental Cash Balance including permanent Advances			11.31
	2376.53	Cash Balance Investment			2113.41
25567.20		TOTAL-B			29745.00

Appendix-1.4 (Continued)
(Referred to in paragraphs 1.1.1, 1.7.1 and 1.7.2 at Page 2 and 26)

**Part B: Summarised financial position of the
Government of Chhattisgarh**

(₹ in crore)

As on 31.03.2009	Liabilities		As on 31.03.2010
8176.07	Internal Debt -		8,704.88
2295.53	Market Loans bearing interest	2,745.64	
2.37	Market Loans not bearing interest	2.10	
20.29	Loans from Life Insurance Corporation of India	20.29	
5857.88	Loans from other Institutions	5,936.85	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
2200.68	Loans and Advances from Central Government -		2,307.51
0.68	Pre 1984-85 Loans	0.68	
3.07	Non-Plan Loans	4.58	
2167.09	Loans for State Plan Schemes	2,273.58	
0.19	Loans for Central Plan Schemes	0.19	
29.65	Loans for Centrally Sponsored Plan Schemes	28.48	
40.00	Contingency Fund		40.00
1702.84	Small Savings, Provident Funds, etc.		1,998.37
1912.11	Deposits		1,889.44
1437.23	Reserve Funds		1,782.11
109.83	Suspense and Miscellaneous Balances		256.04
15578.76	Total		16,978.35
	Assets		
15047.41	Gross Capital Outlay on Fixed Assets -		17,790.24
430.01	Investments in shares of Companies, Corporations, etc.	251.67	
14617.40	Other Capital Outlay	17,538.57	
1624.71	Loans and Advances -		1,529.89
580.20	Loans for Power Projects	580.20	
938.72	Other Development Loans	833.93	
105.79	Loans to Government servants and Miscellaneous loans	115.76	
648.91	Reserve Fund Investments		749.37
2.72	Advances		2.51
193.99	Remittance Balances		305.82
0.50	Contingency Fund		0.00
1410.76	Cash -		820.30
0.00	Cash in Treasuries and Local Remittances	-0.25	
-348.68	Deposits with Reserve Bank	-554.81	
31.54	Departmental Cash Balance including	11.02	
0.28	Permanent Advances	0.29	
1727.62	Cash Balance Investments	1,364.05	
-3350.24⁴	Deficit on Government Account -		-4219.78
-1869.06	(i) Less Revenue Surplus of the current year	-888.22	
67.29	(ii) Profoma corrections and other adjustments	18.68	
-1548.47	Accumulated deficit at the beginning of the year	-3350.24	
15578.76	Total		16,978.35

⁴

Figures changed due to adjustment made in the Finance Accounts 2009-10.

Appendix-1.5*(Referred to in paragraph 1.3.1 page 10)***Details of collection of taxes and duties and expenditure incurred on their collection***(₹ in crore)*

Sl. no.	Heads of revenue	Year	Budget estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All-India average percentage
1	Taxes on sales, trade etc.	2007-08	3,200.00	3,023.70	14.24	0.47	0.82
		2008-09	3,470.00	3,610.94	16.38	0.45	0.83
		2009-10	3,447.12	3,712.16	25.71	0.69	0.88
2	Taxes on vehicles	2007-08	297.00	276.94	5.30	1.91	2.47
		2008-09	315.50	313.78	13.12	4.18	2.58
		2009-10	351.47	351.88	7.39	2.10	2.93
3	State Excise	2007-08	840.00	843.10	19.75	2.34	3.30
		2008-09	950.00	964.10	26.30	2.73	3.27
		2009-10	1158.00	1187.72	35.35	2.98	3.66
4	Stamp duty and registration fee	2007-08	471.47	462.72	10.83	2.34	2.33
		2008-09	520.00	495.59	11.69	2.36	2.09
		2009-10	600.01	583.13	13.97	2.40	2.77

(Source: Revenue Audit Report)

Appendix-2.1

(Referred to in paragraph 2.3.1; Page 38)

Saving in excess of ₹ 10 crore each and more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage
1	2	3	4	5	6
	A	Revenue Voted			
1	4	Other expenditure pertaining to Home Department	23.88	15.86	66.42
2	38	Grants-in-Aid Received from the Recommendation of Twelfth Finance Commission	198.05	39.82	20.11
3	42	Public Works Relating to Tribal Area Sub-Plan - Roads and Bridges	318.23	133.50	41.95
4	44	Higher Education	236.78	100.21	42.32
5	47	Technical Education and Man Power Planning Department	105.97	25.75	24.30
6	53	Financial Assistance to Urban Bodies Under Special Component Plan for Scheduled Castes	17.08	11.60	67.92
7	55	Expenditure Pertaining to Women and Child Welfare	458.38	151.19	32.98
8	69	Urban Administration and Development Department – Urban Welfare	351.11	93.16	26.53
9	79	Expenditure Pertaining to Medical Education Department	176.97	39.77	22.47
10	81	Financial Assistance to Urban Bodies	667.64	154.87	23.20
		Total –A	2,554.09	765.73	--
	B	Capital Voted			
11	21	Expenditure Pertaining to Housing and Environment Department	296.18	79.97	27.00
12	24	Public Works-Roads and Bridges	407.75	124.04	30.42
13	38	Grants-in-Aid Received from the Recommendation of Twelfth Finance Commission	179.85	61.39	34.13
14	53	Financial Assistance to Urban Bodies Under Special Component Plan for Scheduled Castes	15.00	15.00	100.00
15	67	Public Works-Buildings	233.63	52.14	22.32
16	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	127.59	73.92	57.94
17	81	Financial Assistance to Urban Bodies	85.00	58.07	68.32
		Total-B	1,345.00	464.53	--
		Grand Total - (A+B)	3,899.09	1,230.26	--

Appendix-2.2*(Referred to in paragraph 2.3.3; Page 39)***Excess over provision of previous years requiring regularization***(₹ in crore)*

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee
1	2	3	4	5
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21	Explanatory notes are awaited.
	2 Appropriations	6 and 24		
2001-02	14 Grants	6, 14, 15,17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.90	
	2 Appropriations	16 and 25		
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59	
	2 Appropriations	20 and 67		
2003-04	4 Grants	12, 33, 40 and 67	591.12	
	2 Appropriations	Interest Payments and 6		
2004-05	4 Grants	15, 24, 67 and 81	133.36	
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42		
2005-06	4 Grants	4, 15, 24 and 39	23.27	
	2 Appropriations	6 and 23		
2006-07	4 Grants	4, 24, 67 and 82	5.13	
	1 Appropriation	33		
2007-08	3 Grants	23, 33 and 60	15.99	
	3 Appropriations	13, 24 and 36		
2008-09	9 Grants	24,40,67,80,6, 23, 75, 76 and 82	115.26	
	1 Appropriation	23		
Total			1,124.83	

Appendix-2.3

(Referred to in paragraph 2.3.5, Page 40)

Cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary
(₹ in crore)

Sl. No.	Grant No.	Name of grant	Original Provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6	7
Revenue (Voted)						
1	2	Other expenditure pertaining to General Administration Department	7.16	6.11	1.05	1.52
2	6	Expenditure pertaining to Finance Department	1,336.91	1,261.32	75.58	133.39
3	8	Land Revenue and District Administration	292.32	193.54	98.78	9.81
4	9	Expenditure pertaining to Revenue Department	8.73	7.56	1.17	1.20
5	10	Forest	499.59	491.31	8.28	15.34
6	12	Expenditure pertaining to Energy Department	104.36	100.48	3.89	1.63
7	13	Agriculture	323.72	250.25	73.46	22.78
8	14	Expenditure pertaining to Animal Husbandry Department	149.48	148.08	1.40	31.20
9	15	Financial Assistance to Three Tier Panchayati Raj Institutions Under Special Component Plan for Scheduled Castes	36.23	32.35	3.89	3.75
10	17	Co-Operation	66.62	60.33	6.29	2.44
11	19	Public Health and Family Welfare	419.67	404.15	15.52	37.63
12	27	School Education	1,805.65	1,530.50	275.14	173.89
13	30	Expenditure Pertaining to Panchayat And Rural Development Department	395.39	380.99	14.40	63.49
14	31	Expenditure Pertaining to Planning, Economics and Statistics Department	10.29	9.24	1.05	1.02
15	41	Tribal Areas Sub-Plan	2,301.34	2,019.38	281.96	193.20
16	44	Higher Education	189.78	136.57	53.21	47.00
17	46	Science and Technology	8.06	5.74	2.32	3.14
18	47	Technical Education and Man Power Planning Department	102.77	69.32	33.45	3.21
19	53	Financial Assistance to Urban Bodies Under Special Component Plan for Scheduled Castes	16.22	3.69	12.53	0.86
20	56	Rural Industries	41.65	40.73	0.92	0.74
21	64	Special Component Plan for Scheduled Castes	878.20	602.53	275.68	52.28
22	79	Expenditure Pertaining to Medical Education Department	167.02	137.20	29.82	9.95
23	81	Financial Assistance to Urban Bodies	611.79	512.77	99.02	58.80

1	2	3	4	5	6	7
24	83	Financial Assistance to Urban Bodies Under Tribal Area Sub-Plan	14.94	13.06	1.87	3.48
Total for Revenue (Voted)			9,787.89	8,417.20	1,370.68	871.75
Revenue (Charged)						
25	1	General Administration	7.75	6.99	0.76	0.97
26	29	Administration of Justice and Elections	22.99	14.79	8.20	0.78
Total for Revenue (Charged)			30.74	21.78	8.96	1.75
Capital (Voted)						
27	24	Public Works-Roads and Bridges	378.65	283.72	94.94	29.10
28	47	Technical Education and Man Power Planning Department	19.62	12.25	7.37	9.00
29	67	Public Works-Buildings	228.98	181.49	47.49	4.65
30	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	125.98	53.67	72.31	1.61
Total for Capital (Voted)			753.23	531.13	222.11	44.36
Grand Total			10,571.88	8,970.13	1,601.75	917.82

Appendix-2.4

(Referred to in paragraph 2.3.5; Page 41)

Statement of various grants/ appropriation where supplementary provision proved insufficient by more than ₹ One crore each

(₹ in crore)

Sl. No.	Grant No.	Name of the grants	Original provision	Supplementary provision	Total	Expenditure	Excess	
1	2	3	4	5	6	7	8	
		Revenue (Voted)						
1	3	Police	878.79	42.00	920.79	1,007.95	87.16	
2	23	Water Resources Department	198.75	15.34	214.09	220.37	6.28	
3	25	Expenditure Pertaining to Mineral Resources Department	74.22	0.86	75.08	77.41	2.33	
4	80	Financial Assistance to Three Tier Panchayati Raj Institutions	721.90	219.61	941.51	984.92	43.41	
Total Revenue (Voted)			1,873.66	277.81	2,151.47	2,290.65	139.18	
		Capital (Voted)						
5	64	Special Component Plan for Scheduled Castes	302.46	54.50	356.96	398.12	41.16	
Total Capital (Voted)			302.46	54.50	356.96	398.12	41.16	
Grand Total			2,176.12	332.31	2,508.43	2,688.77	180.34	

Appendix-2.5
(Referred to in paragraph 2.3.6; Page 41)
Excessive/Unnecessary/Insufficient re-appropriation of funds
(where excess/savings were more than ₹ 20 crore)

(₹ in lakh)

Sl. No.	Grant no. and description	Head of account	Original plus Supplementary Provision	Reappropriation	Final excess(+)/savings (-)
1	2	3	4	5	6
1	03 –Police	2055-104-4492-Normal Expenditure(Special Police)	24,679.00	-205.07	2,915.69
2		2055-109-4491-General expenditure-(District Establishment)	43,267.20	-904.75	8,668.61
3	06-Expenditure Pertaining To Finance Department	2070-800-224-Other expenditure	37,000.00	-800.00	-36,194.77
4	19-Public Health and Family Welfare	2211-101-0801-Central Sector Schemes Normal-621-Additional sub Health Centre	6,697.30	-157.70	2,578.47
5	21-Expenditure Pertaining To Housing and Environment Department	4217-01-051-0101-State Plan Schemes (Normal)-3177-Capital Project	28,100.00	-70.00	-7,980.00
6	23-Water Resources Department	4700-09-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Works	10,000.00	-4,608.76	-4,090.55
7		4700-01-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Works	700.00	4,262.08	4,102.70
8	24-Public Works-Roads and Bridges	5054-04-800-0101-State Plan Schemes(Normal)-1513-Construction of Major District Roads	8,489.00	-1,800.00	-4,631.34
9		5054-04-800-0101-State Plan Schemes (Normal)-1222-Construction of rural roads under Basic Minimum Services	8,910.00	1,643.00	-2,789.53
10		5054-03-101-0101-State Plan Schemes (Normal)-3775-Construction of Railway Over bridge	5,200.00	-1,100.00	-2,395.68
11	27-School Education	2202-02-109-0101-State Plan Schemes (Normal)-578-Higher Secondary Schools	24,692.30	-724.19	-9,779.11
12		2202-01-101-4396-Government Primary Schools (For Basic Minimum Services)	44,068.60	-6,988.79	-3,454.64
13		2202-01-101-0101-State Plan Schemes(Normal)-4396-Government Primary Schools (for Basic Minimum Services)	15,232.20	-596.11	-3,153.90

1	2	3	4	5	6
14	27-School Education	2202-01-101-0101-State Plan Schemes(Normal)-3491-Middle schools (for Basic Minimum Services)	29,172.40	-11,887.76	3,562.07
15		2202-01-101-3491-Middle Schools	23,142.60	-5,061.98	3,908.89
16	33-Tribal Welfare	2225-02-277-2772-Primary Schools	33,555.50	-2,355.51	-3,019.23
17		2225-02-277-3492-Middle Schools	20,238.50	-4,619.99	6,361.60
18	41-Tribal Areas Sub-Plan	2202-01-796-101-0102- Tribal Area Sub-Plan- 3496-Middle Schools	4,485.00	-167.28	4,129.30
19	42-Public Works Relating To Tribal Area Sub-Plan-Roads and Bridges	5054-04-796-800-0102- Tribal Area Sub-Plan-3539-District Main Roads	5,261.08	-100.00	-5,045.07
20	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2853-02-800-0101-State Plan Schemes (Normal)-6299-Transfer of Revenue received from Minor Mineral of Rural Areas to Panchayats	5,775.00	-577.50	-2,208.10
21		2235-60-102-1001-Additional Central Assistance (General)-5401-National Old Age Pension	4,600.00	750.00	2,471.50
22	81-Financial Assistance to Urban Bodies	3604-107-8018-Grant to Urban Local Bodies equal to income received from Entry Tax	43,650.00	-1,760.00	-4,026.00
23		2217-05-800-5704-Grant in aid for local bodies for basic amenities under recommendation of Twelfth Finance Commission	5,280.00	1,760.00	-2,640.00

Appendix-2.6

(Referred to in paragraph :2.3.7; Page 41)

Results of review of substantial surrenders/re-appropriations made during the year

(₹ in lakh)

Sl. No	Name and title of Grant	Name of the Scheme	Total Provisions	Surrender	Percentage of Surrender
1	2	3	4	5	6
1	1-General Administration	2070-003-1201-Externally Aided Projects (Normal)-6725- Grant assistance under European Commission State Partnership Programme	121.00	77.88	64.36
2	3-Police	2055-113-5612-establishment of Police Hospital	64.70	39.11	60.45
3	7-Expenditure pertaining to Commercial Tax Department	2039-800-4034-Running of Departmental Liquor Shops	185.02	166.77	90.14
4	11-Expenditure pertaining to Commerce and Industry Department	4851-101-0101-State Plan Schemes (Normal)-5385-Establishment of New Industrial areas	1,240.00	1,240.00	100.00
5	6	4851-101-0101-State Plan Schemes (Normal)-9219-Land Acquisition and Land Development Payment of Compensation	2,000.00	2,000.00	100.00
6		4851-101-0101-State Plan Schemes (Normal)-9232-Construction of Roads, Culverts, Drains etc .in Industrial Area/Institutions	1,500.00	763.36	50.89
7	13-Agriculture	2401-110-0101- State Plan Schemes (Normal)-6946-Khalihan Agni Durghatana Rahat Yojna	50.00	49.00	98.00
8	14-Expenditure pertaining to Animal Husbandry Department	2403-104-0101-State Plan Schemes (Normal)-5027-Strengthening of Goat Rearing Farms	29.70	20.91	70.40
9	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	2202-02-789-109-0103-Special Component Plan for Schedule Castes -8403- Grant-in-aid for salaries to <i>Shiksha Karmies</i> for Basic Minimum Services	116.00	86.25	74.35
10	18-Labour	2230-01-102-0101-State Plan Schemes (Normal)-5648-Establishment of Industrial Hygiene Laboratories	42.00	32.69	77.83
11	20-Public Health Engineering	2215-01-191-0101-State Plan Schemes (Normal)-6849-Abhanpur water supply scheme	50.00	49.00	98.00

1	2	3	4	5	6
12	20-Public Health Engineering	2215-01-191-0101-State Plan Schemes (Normal)-6970-Kumhari water Supply scheme	100.00	99.00	99.00
13		2215-01-191-0101-State Plan Schemes (Normal)-6974-Bilaspur water supply scheme Second phase	200.00	190.00	95.00
14		2215-01-191-0101-State Plan Schemes (Normal)-7308-Raigarh Water Supply Scheme	450.00	400.00	88.89
15		2215-01-191-0101-State Plan Schemes (Normal)-7309-Gaurala Water Supply Scheme	100.00	90.00	90.00
16		2215-01-191-0101-State Plan Schemes (Normal)-7310-Simga Water Supply Scheme-	50.00	40.00	80.00
17		2215-01-191-0101-State Plan Schemes (Normal)-7311-Tifara Water Supply Scheme	50.00	40.00	80.00
18		2215-02-107-0101- State Plan Schemes (Normal)-6841-Water drainage scheme	192.00	140.00	72.92
19		23-Water Resources Department	4700-08-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Work	1,520.00	1,469.96
20	4701-37-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Works		800.00	473.36	59.17
21	27-School Education	2202-01-105-0101-State Plan Schemes(Normal)-6956-English education in primary schools	80.00	51.50	64.38
22		2202-01-107-0101-State Plan Schemes (Normal)-5708-Training of Yoga	45.00	41.30	91.78
23		2202-02-109-0701- Centrally Sponsored Schemes Normal-6794-Information Technology	1,528.00	1,494.54	97.81
24		2202-02-800-0101-State Plan Schemes (Normal)-5646-Establishment of Sainik Schools	900.00	644.67	71.63
25	29-Administration of Justice and Elections	2014-102-5421- Training Institute of Judicial Officer	51.60	32.38	62.75
26	30-Expenditure pertaining to Panchayat and Rural Development Department	2501-05-101-0701-Centrally sponsored Schemes Normal-5077-Integrated Barren Land Development Programme	235.00	190.97	81.26
27	34-Social Welfare	2235-02-001-0101--State Plan Schemes (Normal)-8159-Additional staff at Headquarter for effective monitoring of welfare schemes for Handicapped	27.16	15.40	56.70
28		2235-02-106-0101-State Plan Schemes (Normal)-3339-Institutions under Chhattisgarh Kishore Nyay Adhinyam	42.94	22.14	51.56

1	2	3	4	5	6
29	39-Expenditure pertaining to Food,	2408-01-102-3229-Subsidy to <i>Nagrik Apporti Nigam</i> for meeting losses in procurement of food grains	408.00	408.00	100.00
30	Civil Supplies and Consumer Protection Department	2408-01-102-0101-State Plan Schemes (Normal)- 5065-Annapurna Scheme-	96.96	89.93	92.75
31	41-Tribal Areas Sub-Plan	2202-02-796-106-0102- Tribal Area Sub Plan-6944-Library Scheme	221.00	221.00	100.00
32		2202-02-796-109-0702-Centrally Sponsored Schemes T.S.P.-6794-Information Technology	1,400.00	1,400.00	100.00
33		2210-02-796-101-0102- Tribal Area Sub-Plan-5683- Establishment of Indian Medical System Cell under District Allopathic Hospital	216.90	160.00	73.77
34		2225-02-796-102- 0802-Central Sector Schemes T.S.P-5024-Tribal Special Backward Classes	1,489.74	876.91	58.86
35		2225-02-796-102-0602-Scheme Financed out of Additive funds from Government of India for Tribal Area Sub-Plan - 5387-Local Development Programme in Tribal Areas	100.00	69.87	69.87
36		2225-02-796-800-0102-7320-State Tribal Research Institution	100.00	100.00	100.00
37		2401-796-110-0102-Tribal Area Sub Plan-6946- <i>Khalihan Agni Durghatna Rahat Yojna</i>	38.00	38.00	100.00
38		2403-796-101-0102- Tribal Area Sub-Plan-2549-Veterinary Dispensary and Hospital	69.51	63.17	90.88
39		2415-80-796-120-0102- Tribal Area Sub-Plan-9182-Grant to Indira Gandhi Agriculture University	300.00	225.00	75.00
40		2501-05-796-101-0702- Centrally Sponsored Schemes T.S.P.-5077-Integrated Barren Land Development Programme	66.00	52.10	78.94
41		2505-60-796-101-0702- Centrally Sponsored Schemes T.S.P.-6728- <i>Rashtriya Gramin Rozgar Guarantee Yojna</i>	11,400.00	7,488.13	65.69
42		4202-02-796-103-0102- Tribal Area Sub-Plan-5176-Establishment of Mini I.T.I	200.00	200.00	100.00
43		5054-04-796-337-0102- Tribal Area Sub-Plan-4855- <i>Pradhan Mantri Gram Sadak Yojna</i>	590.00	590.00	100.00
44		6425-796-107-0102- Tribal Area Sub-Plan-5055-Co-operative Sugar Mills	1,000.00	500.00	50.00
45	43-Sports and Youth Welfare	2204-800-0701-Centrally Sponsored Schemes Normal-7304-Panchayat youth Games and Sports Expedition	1,718.00	1,718.00	100.00
46		2204-800-0101-State Plan Schemes (Normal)-7296-Sports Academy	50.00	50.00	100.00
47		4202-03-102-0101-State Plan Schemes (Normal)-5627-Construction of International Cricket Stadium in Capital	1,202.00	702.00	58.40

1	2	3	4	5	6
48	47-Technical Education and Man-Power Planning Department	2230-03-001-0701-Centrally Sponsored Schemes Normal-7273-Formation of S.P.I.U	66.00	51.79	78.47
49		2230-03-003-0101- State Plan Schemes (Normal)-717-Industrial Training Institute	372.10	276.56	74.32
50		2230-03-101-0701-Centrally Sponsored Schemes Normal-8355-Establishment of Mini I.T.I	48.80	46.11	94.49
51		2230-03-101-0101-State Plan Schemes (Normal)-6903-Vishwakarma Yojna	100.00	73.52	73.52
52		2230-03-101-0101-State Plan Schemes (Normal)-8355-Establishment of Mini I.T.I	342.70	212.36	61.97
53		4202-02-103-0701-Centrally Sponsored Schemes Normal-8355-Establishment of Mini ITI	300.00	300.00	100.00
54		4202-02-103-0101- State Plan Schemes (Normal)-717-Industrial Training Institutes	200.00	121.98	60.99
55		4202-02-103-0101-State Plan Schemes (Normal)-8355-Establishment of Mini-I.T.I	100.00	100.00	100.00
56		55-Expenditure pertaining to Women and Child Welfare	2235-02-102-0801--Central Sector Schemes Normal-5354-Integrated Service Schemes (Under Externally Aided Project)	3,220.50	3,220.00
57	2235-02-102-0801--Central Sector Schemes Normal-7543-Communication Strategy		640.00	640.00	100.00
58	2235-02-102-0801-Central Sector Schemes Normal-9131-Training of Anganwadi worker under Integrated Child Development Scheme		640.00	640.00	100.00
59	56-Rural Industries	2851-105-0101- State Plan Schemes (Normal)-1068-Grant for establishment expenditure of Khadi Board	50.00	50.00	100.00
60	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-01-101-96-Relief to out break of fire	400.00	220.68	55.17
61		2245-02-101-747-Relief to Hailstorm sufferers	300.00	269.18	89.73
62		2245-80-800-5492-Provision for vaccination of Animals	150.00	150.00	100.00
63		2402-102-3142-Soil Conservation Scheme-Contour Bounding	2,000.00	1,109.24	55.46
64		3054-04-337-1467-District and Other Roads	4,419.00	2,624.59	59.39
65	64-Special Component Plan for Scheduled Castes	2202-02-789-106-0103- Special Component Plan for Schedule Caste-6944-Library Scheme	71.00	71.00	100.00
66		2202-02-789-109-0703-Centrally Sponsored Schemes S.C.P-6794-Information and Broadcasting Technology	767.50	767.50	100.00
67		2202-02-789-109-0103- Special Component Plan for Schedule Castes-2676-Post Metric Scholarship	50.00	39.08	78.16
68		2225-01-789-102-0103-Special Component Plan for Schedule Castes-5631-Schedules Caste Development Authority	500.00	262.53	52.51
69		2230-03-789-003-0103-Special Component Plan for Schedule Castes-717-Industrial Training Institute	93.50	63.03	67.41

1	2	3	4	5	6
70	64-Special Component Plan for Scheduled Castes	2501-05-789-101-0703- Centrally Sponsored Schemes S.C.P- 5077-Integrated Barren Land Development Programmes	56.00	45.25	80.80
71		4235-02-789-101-0103-Special Component Plan for Scheduled Castes-71 schools for Blind, Deaf and Dumb	100.00	53.87	53.87
72		4700-08-789-800-0103-Special Component Plan for Scheduled Castes-2884-Canal and Appurtenant Work	1,500.00	830.00	55.33
73		4702-789-101-0103- Special Component Plan for Scheduled Castes-3803 Minor and Macro Irrigation Schemes	501.50	365.24	72.83
74	71-Information Technology and Bio-Technology	3275-800-1001-Additional Central Assistance (General)-6818-Swan Project	1,422.00	1,422.00	100.00
75		3275-800-1001-Additional Central Assistance (General)-7276-Establishment of Data Centre	691.00	691.00	100.00
76		3275-800-1001-Additional Central Assistance (General)-7278-Capacity Building Programme in State	182.30	182.30	100.00
77	77-Externally Aided Projects pertaining to Development of Tribal Areas in Bilaspur Division	2225-02-102-1202-Externally Aided Projects (T.S.P.)-8762-Grant to Tribal Development Society under assistance from International Agriculture Development Fund	1,500.00	1,160.00	77.33
78	83-Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	2235-60-796-102-1002-Additional Central Aid (Scheduled Tribe Sub Plan)-7336-Indira Gandhi National Widow Pension	310.00	295.17	95.22
Total			53,530.13	41,266.28	77.09

Appendix-2.7

(Referred to in paragraph 2.3.8; Page 41)

Surrenders in excess of actual savings

(cases where amount surrendered in excess of savings was ₹ 50 lakh or more)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total provisions	Savings	Surrender	Amount surrendered in excess
1	2	3	4	5	6	7
A - Revenue Voted						
1	5	Jail	55.15	3.38	4.13	0.75
2	11	Expenditure pertaining to Commerce and Industry Department	52.62	2.1	2.65	0.55
3	13	Agriculture	346.5	96.24	118.29	22.05
4	14	Expenditure pertaining to Animal Husbandry Department	180.68	32.6	35.81	3.21
5	30	Expenditure pertaining to Panchayat and Rural Development Department	458.88	77.89	96.29	18.4
6	33	Tribal Welfare	816.43	45.06	81.28	36.22
7	56	Rural Industries	42.39	1.66	4.05	2.39
8	58	Expenditure on Relief on account of Natural Calamities and Scarcity	368.14	45.39	46.56	1.17
9	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	480.73	69.01	74.95	5.94
Total - A			2,801.52	373.33	464.01	90.68
B - Capital Voted						
10	23	Water Resources Department	309.89	19.79	20.49	0.7
11	57	Externally Aided Projects pertaining to Water Resources Department	70.71	1.39	4.08	2.69
Total - B			380.60	21.18	24.57	3.39
Grand Total - (A+B)			3,182.12	394.51	488.58	94.07

Appendix-2.8

(Referred to in paragraph 2.3.9; Page 41)

Statement of various grants/appropriations in which savings (more than ₹ One crore) occurred but no part of which had been surrendered

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
	A - Revenue Voted		
1	4	Other expenditure pertaining to Home Department	15.86
2	10	Forest	23.62
3	19	Public Health and Family Welfare	53.14
4	20	Public Health Engineering	16.82
5	21	Expenditure pertaining to Housing and Environment Department	6.53
6	26	Expenditure pertaining to Culture Department	3.54
7	31	Expenditure pertaining to Planning, Economics and Statistics Department	2.07
8	36	Transport	8.01
9	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	39.82
10	44	Higher Education	100.21
11	51	Religious Trusts and Endowments	3.15
12	67	Public Works-Buildings	2.09
13	69	Urban Administration and Development Department- Urban Welfare	93.16
14	79	Expenditure pertaining to Medical Education Department	39.77
	Total-A		407.79
	B - Revenue Charged		
15	10	Forest	3.38
16	24	Public Works-Roads and Bridges	1.81
	Total-B		5.19
	C - Capital Voted		
17	3	Police	1.50
18	10	Forest	8.44
19	19	Public Health and Family Welfare	4.56
20	20	Public Health Engineering	2.25
21	21	Expenditure pertaining to Housing and Environment Department	79.97
22	24	Public Works-Roads and Bridges	124.04
23	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	61.39
24	42	Public Works relating to Tribal Area Sub-Plan Roads and Bridges	133.50
25	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	15.00
26	55	Expenditure pertaining to Women and Child Welfare	2.72
27	60	Expenditure pertaining to District Plan Schemes	1.88
28	67	Public Works-Buildings	52.14
29	68	Public Works relating to Tribal Area Sub-Plan-Buildings	73.92
30	79	Expenditure pertaining to Medical Education Department	1.71
31	81	Financial Assistance to Urban Bodies	58.07
	Total - C		621.09
	Grand Total - (A+B+C)		1,034.07

Appendix-2.9

(Referred to in paragraph :2.3.9; Page 41)

Details of savings of ₹ One crore and above that remained to be surrendered

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Savings	Surrender	Savings not surrendered
1	2	3	4	5	6
		A - Revenue Voted			
1	6	Expenditure pertaining to Finance Department	208.98	0.39	208.59
2	7	Expenditure pertaining to Commercial Tax Department	6.70	3.98	2.72
3	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	7.63	4.18	3.45
4	27	School Education	449.03	384.75	64.28
5	28	State Legislature	6.96	0.04	6.92
6	34	Social Welfare	3.03	1.55	1.48
7	41	Tribal Areas Sub-Plan	475.15	262.26	212.89
8	47	Technical Education and Man-Power Planning Department	36.66	10.91	25.75
9	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	13.39	1.79	11.60
10	55	Expenditure pertaining to Women and Child Welfare	196.19	45.00	151.19
11	64	Special Component Plan for Scheduled Castes	327.96	267.32	60.64
12	81	Financial Assistance to Urban Bodies	157.82	2.95	154.87
13	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	5.36	3.31	2.05
		Total - A	1,894.86	988.43	906.43
		B - Capital Voted			
14	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	1.38	0.00*	1.38
15	30	Expenditure pertaining to Panchayat and Rural Development Department	5.09	0.04	5.05
16	41	Tribal Areas Sub-Plan	180.08	62.24	117.84
17	45	Minor Irrigation Works	9.87	3.33	6.54
18	47	Technical Education and Man-Power Planning Department	16.37	9.37	7.00
		Total - B	212.79	74.98	137.81
		Grand Total - (A+B)	2,107.65	1,063.41	1,044.24

* Amount surrendered was ₹ 40,000.

Appendix-2.10

(Referred to in paragraph :2.3.9; Page 41)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2010

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Surrender	Percentage of total provision
1	2	3	4	5
		A - Revenue Voted		
1	8	Land Revenue and District Administration	108.43	35.89
2	13	Agriculture	118.29	34.14
3	14	Expenditure pertaining to Animal Husbandry Department	35.81	19.82
4	27	School Education	384.75	19.44
5	29	Administration of Justice and Elections	23.97	18.81
6	30	Expenditure pertaining to Panchayat and Rural Development Department	96.29	20.98
7	33	Tribal Welfare	81.28	9.96
8	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	24.76	1.55
9	41	Tribal Areas Sub-Plan	262.26	10.51
10	43	Sports and Youth Welfare	18.86	62.89
11	47	Technical Education and Man-Power Planning Department	10.91	10.30
12	55	Expenditure pertaining to Women and Child Welfare	45.00	8.94
13	58	Expenditure on Relief on account of Natural Calamities and Scarcity	46.56	12.65
14	59	Externally Aided Projects pertaining to Panchayat and Rural Development Department	110.00	78.57
15	64	Special Component Plan for Scheduled Castes	267.32	28.73
16	71	Information Technology and Bio-Technology	33.37	84.46
17	77	Externally Aided Projects pertaining to Development of Tribal Areas in Bilaspur Division	11.60	77.33
18	80	Financial Assistance to Three Tier Panchayati Raj Institutions	37.51	3.83
19	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	74.95	15.59
		Total - A	1,791.92	--
		B - Capital Voted		
20	11	Expenditure pertaining to Commerce and Industry Department	40.72	61.91
21	17	Co-operation	25.00	82.48
22	23	Water Resources Department	20.49	6.61
23	41	Tribal Areas Sub-Plan	62.24	7.28
24	65	Aviation Department	52.00	100.00
		Total - B	200.45	--
		C - Capital charged		
25		Public Debt	138.02	17.49
		Total - C	138.02	--
		Grand Total-(A+B+C)	2,130.39	--

Appendix-2.11
(Referred to in paragraph 2.3.11; Page 42)

Rush of expenditure

(₹ in crore)

Sl. No.	Major Head	Total expenditure during the Year	Expenditure incurred during January-March 2010	Expenditure incurred in March 2010	Percentage of total expenditure incurred during	
					January-March 2010	March 2010
1	2	3	4	5	6	7
1	2801	197.70	196.90	125.86	99.60	63.66
2	4851	32.54	32.25	31.33	99.11	96.28
3	6217	26.93	26.35	26.35	97.85	97.85
4	2810	24.75	21.74	21.74	87.84	87.84
5	6004	115.81	100.66	98.55	86.92	85.10
6	4705	38.65	32.46	14.63	83.98	37.85
7	5452	13.00	10.50	10.50	80.77	80.77
8	4225	160.08	128.94	120.27	80.55	75.13
9	6215	21.00	15.85	15.85	75.48	75.48
10	4406	33.09	23.34	12.93	70.53	39.08
11	4217	305.29	211.15	211.15	69.16	69.16
12	4216	30.15	19.93	17.57	66.10	58.28
13	4210	96.62	57.25	43.83	59.25	45.36
14	4515	144.87	84.58	79.53	58.38	54.90
15	5054	836.71	476.75	126.08	56.98	15.07
16	2217	364.40	206.89	124.40	56.78	34.14
17	2425	98.42	54.35	50.70	55.22	51.51
18	4700	359.18	185.58	65.40	51.67	18.21
19	3452	32.33	16.33	16.33	50.51	50.51

Appendix-2.12
(Referred to in paragraph 2.4.1; Page 43)
**Status of Detailed Countersigned Contingent bills against Abstract
Contingent bills upto 2009-10**

(₹ in lakh)

Sl. No.	Major-Head	Number of AC bills	Amount
1	2	3	4
1	2011	1	0.44
2	2040	3	0.21
3	2045	392	19.19
4	2052	1	0.03
5	2053	2	0.25
6	2054	4	1.43
7	2202	11	1.72
8	2204	87	56.02
9	2217	1	0.08
10	2225	5	0.31
11	2230	1	0.03
12	2235	11	5.46
13	2236	3	10.99
14	2401	75	531.37
15	2402	59	14.24
16	2406	3	0.11
17	2511	1	0.03
18	2851	1	0.04
19	4700	2	0.93
20	2702	1	7.00
21	3054	1	10.11
22	3054	1	5.00
23	4225	6	73.44
24	3454	1	0.01
25	4402	96	657.88
	Total	769	1,396.32

Appendix-2.13

(Referred to in paragraph 2.7.1; Page 46)

Details of substantial savings (Grant No.24) of ₹ 10 lakh and above in each case

(₹ in lakh)

Sl.No	Head	Total provision	Expenditure	Saving	Saving as percentage of total provision
1	2	3	4	5	6
1	3054 -80-052-692 Pro-rata share of Tools and plant charges transferred from Grant No.67 Major Head 2059 Public works	448.64	16.15	432.49	96.40
2	3054 -05-337-0801-Central Sector Schemes Normal-165 Construction of roads of Inter state or economic importance	700.00	281.17	418.83	59.83
3	3054-80-800-3115 Compensation for land acquisition	500.00	318.84	181.16	36.23
4	3054-01-337-134 Maintenance and Repairs -Ordinary Repairs	2,100.00	1,695.20	404.80	19.28
5	3054-04 -337-4090 Special Repairs	2,614.00	2,160.26	453.74	17.36
6	3054-04-337-4557 Strengthening	6,199.00	5,201.31	997.69	16.09
7	3054-01-337-4090 Special Repairs	300.00	267.38	32.62	10.87
8	3054-04-337-1826 Asphaltting	2,390.00	2,253.27	136.73	5.72
9	3054-03-337-134 Maintenance and Repairs -Ordinary Repairs	3,600.00	3,468.74	131.26	3.65
10	3054-03-337-4090 Special Repairs	900.00	885.94	14.06	1.56
11	5053-02-102-0101-State Plan Schemes Normal-4727 Construction and Extension of Air Strips	405.70	75.31	330.39	81.44
12	5054-04-800-0101-State Plan Schemes Normal-1513 Construction of Major District roads	6,689.00	2,057.66	4,631.34	69.24
13	5054-04-800-5041 Survey of Major roads	25.00	8.23	16.77	67.09

1	2	3	4	5	6
14	5054-04-800-0311-Nabard projects Normal-6590 Construction of rural road under NABARD Loan assistance	205.00	10.76	194.24	94.75
15	5054-03-101-0101-State Plan Schemes Normal 3775 Construction of Railway over bridge	4,100.00	1,704.32	2,395.68	58.43
16	5054-03-337-0101-State Plan Schemes Normal-4336 Construction of State Highway roads in states	2,879.00	1,209.48	1,669.52	57.99
17	5054-04-101-0101-State Plan Schemes Normal-4871 Bridge Construction on Road "P.M. GRAM SADAK YOJNA"	178.70	103.63	75.07	42.01
18	5054-04-800-0101-State Plan Schemes Normal-1222 Construction of rural roads under basic minimum services	10,553.00	7,763.47	2,789.53	26.43
19	5054-04-800-0101-State Plan Schemes Normal-2457 Minimum Needs Programme	2,400.00	2,256.69	143.31	5.97
20	5054-03-101-0101-State Plan Schemes Normal-4151 Construction of Major Bridges	9,180.00	8,721.28	458.72	5.00
Total				15,907.95	

Appendix-2.14

(Referred to in paragraph:2.7.1 Page 46)

Details of excess expenditure (Grant No.24)

(₹ in lakh)

Sl. No	Head details	Total provision	Expenditure	Excess	Excess as percentage of total provision
1	2	3	4	5	6
1	3054-03-337-948-Central Road Fund	0.10	2.66	2.56	2560.00
2	3054-80-001-2301 Direction and Administration Pro-rata share of establishment from Grant No. 67 -Major Head 2059- Public Works	5,159.37	8,909.55	3,750.18	72.69
3	3054 -04 -337-134 Maintenance and Repairs -Ordinary Repairs	5,434.00	6,857.80	1,423.80	26.20
4	5054 -03-337-1001-8716 Central Roads Fund	3,997.15	4,298.40	301.25	7.54
5	3054-04-337-2227 Renewal	2,963.00	2,971.72	8.72	0.29
	Total	17,553.62	23,040.13	5,486.51	

Appendix-2.15
(Referred to in paragraph 2.7.3; Page 47)
Rush of expenditure (Grant No.24)

(₹ in lakh)

Sl. No.	Head details	Expenditure			Percentage of total expenditure	
		Total	January-March 2010	March 2010	January-March 2010	March 2010
1	2	3	4	5	6	7
1	5054-04-800-0101-1513-Construction of Major District Roads	1,948.20	1,475.36	1,206.10	75.73	61.91
2	5054-03-337-1001-Additional Central Assistance (General)-8716-Central Road Fund	4,262.81	2,631.80	933.71	61.74	21.90
3	3054-05-337-0801-Central Sector Schemes Normal-0165-Construction of roads of Inter-State of Economic importance	382.30	203.53	202.97	53.24	53.09
4	5054-04-800-0101-5041-Survey of Major Roads	10.01	4.27	3.00	42.66	29.97
5	5054-03-101-0101-State Plan Scheme Normal-4151-Construction of Major Bridges	8,680.56	3,130.10	1,487.21	36.06	17.13
6	5054-03-101-0311-NABARD Schemes Normal-6589-Construction of Major Bridges with Loan Assistance from NABARD	162.36	57.73	10.74	35.56	6.61
7	3054-01-337-0134-Maintenance and Repairs-Ordinary Repairs	1,537.36	573.66	968.00	37.31	62.97
8	3054-03-337-4090-Special Repairs	705.79	263.09	126.56	37.28	17.93
9	3054-04-337-4557-Strengthening	5,578.71	2,045.68	955.30	36.67	17.12
Total of above selected schemes		23,268.10	10,385.22	5,893.59	44.63	25.33

Appendix-3.1

(Referred to in paragraph 3.1; Page 49)

Utilisation Certificates outstanding as on 31 March 2010

(₹ in lakh)

Sl No.	Department		Year of payment of grant	Total grants paid		Utilisation Certificates			
	Major Head	Name				Received		Outstanding	
				No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10
1	2011	Parliament/State/Union Territory Legislatures	2007-08	29	129.84	0	0.00	29	129.84
			2008-09	18	173.16	0	0.00	18	173.16
	Total			47	303.00	0	0.00	47	303.00
2	2013	Council of Ministers	2007-08	322	1,699.97	0	0.00	322	1,699.97
			2008-09	207	1,379.47	0	0.00	207	1,379.47
	Total			529	3,079.44	0	0.00	529	3,079.44
3	2014	Administration of Justice	2007-08	10	224.40	0	0.00	10	224.40
			2008-09	7	247.95	0	0.00	7	247.95
	Total			17	472.35	0	0.00	17	472.35
4	2055	Police	2007-08	5	191.00	1	35.00	4	156.00
			2008-09	2	175.00	2	175.00	0	0.00
	Total			7	366.00	3	210.00	4	156.00
5	2202	General Education	2007-08	1993	39,720.56	0	0.00	1993	39,720.56
			2008-09	3516	43,153.75	0	0.00	3516	43,153.75
	Total			5509	82,874.31	0	0.00	5509	82,874.31
6	2203	Technical Education	2007-08	6	169.00	0	0.00	6	169.00
			2008-09	4	250.48	0	0.00	4	250.48
	Total			10	419.48	0	0.00	10	419.48
7	2204	Sports and Youth Services	2007-08	135	84.72	0	0.00	135	84.72
			2008-09	128	132.54	0	0.00	128	132.54
	Total			263	217.26	0	0.00	263	217.26
8	2205	Art and Culture	2007-08	69	53.77	0	0.00	69	53.77
			2008-09	93	86.43	0	0.00	93	86.43
	Total			162	140.20	0	0.00	162	140.20
9	2210	Medical and Public Health	2007-08	111	1,702.93	0	0.00	111	1,702.93
			2008-09	117	4,427.29	0	0.00	117	4,427.29
	Total			228	6,130.22	0	0.00	228	6,130.22
10	2215	Water Supply and Sanitation	2007-08	109	5,681.41	0	0.00	109	5,681.41
			2008-09	109	7,335.45	0	0.00	109	7,335.45
	Total			218	13,016.86	0	0.00	218	13,016.86
11	2216	Housing	2007-08	45	478.79	0	0.00	45	478.79
			2008-09	47	1,938.56	0	0.00	47	1,938.56
	Total			92	2,417.35	0	0.00	92	2,417.35
12	2217	Urban Development	2007-08	66	19,142.50	0	0.00	66	19,142.50
			2008-09	107	22,562.21	0	0.00	107	22,562.21
	Total			173	41,704.71	0	0.00	173	41,704.71
13	2220	Information and Publicity	2007-08	5	6.47	0	0.00	5	6.47
			2008-09	12	10.05	0	0.00	12	10.05
	Total			17	16.52	0	0.00	17	16.52

1	2	3	4	5	6	7	8	9	10
14	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2007-08	269	3,829.56	0	0.00	269	3,829.56
			2008-09	228	4,466.95	0	0.00	228	4,466.95
	Total			497	8,296.51	0	0.00	497	8,296.51
15	2235	Social Security and Welfare	2007-08	455	3,357.49	48	586.56	407	2,770.93
			2008-09	480	16,443.61	0	0.00	480	16,443.61
	Total			935	19,801.10	48	586.56	887	19,214.54
16	2245	Relief on account of Natural Calamities	2007-08	22	9.21	0	0.00	22	9.21
			2008-09	0	0.00	0	0.00	0	0.00
	Total			22	9.21	0	0.00	22	9.21
17	2250	Other Social Services	2007-08	1	5.25	0	0.00	1	5.25
			2008-09	0	0.00	0	0.00	0	0.00
	Total			1	5.25	0	0.00	1	5.25
18	2401	Crop Husbandry	2007-08	94	2,374.60	0	0.00	94	2,374.60
			2008-09	178	6,381.09	0	0.00	178	6,381.09
	Total			272	8,755.69	0	0.00	272	8,755.69
19	2403	Animal Husbandry	2007-08	155	1,862.60	134	273.30	21	1,589.30
			2008-09	165	1,679.14	79	379.99	86	1,299.15
	Total			320	3,541.74	213	653.29	107	2,888.45
20	2405	Fisheries	2007-08	172	179.74	0	0.00	172	179.74
			2008-09	167	310.95	0	0.00	167	310.95
	Total			339	490.69	0	0.00	339	490.69
21	2408	Food, Storage and Warehousing	2007-08	8	2,021.01	0	0.00	8	2,021.01
			2008-09	18	2,035.59	0	0.00	18	2,035.59
	Total			26	4,056.60	0	0.00	26	4,056.60
22	2415	Agricultural Research and Education	2007-08	8	1,861.25	0	0.00	8	1,861.25
			2008-09	8	2,427.55	0	0.00	8	2,427.55
	Total			16	4,288.80	0	0.00	16	4,288.80
23	2425	Co-operation	2007-08	6	55.20	0	0.00	6	55.20
			2008-09	5	34.97	0	0.00	5	34.97
	Total			11	90.17	0	0.00	11	90.17
24	2435	Other Agricultural Programmes	2007-08	4	1,137.80	0	0.00	4	1,137.80
			2008-09	0	0.00	0	0.00	0	0.00
	Total			4	1,137.80	0	0.00	4	1,137.80
25	2501	Special Programmes for Development	2007-08	122	1,228.50	0	0.00	122	1,228.50
			2008-09	164	1,663.94	0	0.00	164	1,663.94
	Total			286	2,892.44	0	0.00	286	2,892.44
26	2505	Rural Employment	2007-08	64	4,046.30	0	0.00	64	4,046.30
			2008-09	78	4,716.99	0	0.00	78	4,716.99
	Total			142	8,763.29	0	0.00	142	8,763.29
27	2515	Other Rural Development Programmes	2007-08	195	20,361.85	8	3,132.42	187	17,229.43
			2008-09	179	19,119.64	22	2,367.24	157	16,752.40
	Total			374	39,481.49	30	5,499.66	344	33,981.83

1	2	3	4	5	6	7	8	9	10
28	2702	Minor Irrigation	2007-08	220	510.28	0	0.00	220	510.28
			2008-09	320	782.37	0	0.00	320	782.37
	Total			540	1,292.65	0	0.00	540	1,292.65
29	2801	Power	2007-08	20	4,601.95	0	0.00	20	4,601.95
			2008-09	34	5,197.52	0	0.00	34	5,197.52
	Total			54	9,799.47	0	0.00	54	9,799.47
30	2810	New and Renewable Energy	2007-08	13	3,910.00	0	0.00	13	3,910.00
			2008-09	14	2,918.00	0	0.00	14	2,918.00
	Total			27	6,828.00	0	0.00	27	6,828.00
31	2851	Village and Small Industries	2007-08	112	1,335.17	0	0.00	112	1,335.17
			2008-09	95	1,387.52	0	0.00	95	1,387.52
	Total			207	2,722.69	0	0.00	207	2,722.69
32	2852	Industries	2007-08	2	41.00	0	0.00	2	41.00
			2008-09	5	136.39	0	0.00	5	136.39
	Total			7	177.39	0	0.00	7	177.39
33	2853	Non Ferrous Mining and Metallurgical Industries	2007-08	7	732.57	2	114.18	5	618.39
			2008-09	1	118.90	0	0.00	1	118.90
	Total			8	851.47	2	114.18	6	737.29
34	2885	Other Outlays on Industries and Minerals	2007-08	1	25.00	0	0.00	1	25.00
			2008-09	1	25.00	0	0.00	1	25.00
	Total			2	50	0	0.00	2	50.00
35	3054	Roads and Bridges	2007-08	2	500.00	0	0.00	2	500.00
			2008-09	2	2,497.00	0	0.00	2	2,497.00
	Total			4	2,997.00	0	0.00	4	2,997.00
36	3275	Other Communication Service	2007-08	5	1,326.00	0	0.00	5	1,326.00
			2008-09	8	1,394.00	0	0.00	8	1,394.00
	Total			13	2,720.00	0	0.00	13	2,720.00
37	3425	Other Scientific Research	2007-08	0	0.00	0	0.00	0	0.00
			2008-09	14	709.46	0	0.00	14	709.46
	Total			14	709.46	0	0.00	14	709.46
38	3475	Other General Economic Services	2007-08	15	691.82	0	0.00	15	691.82
			2008-09	0	0.00	0	0.00	0	0.00
	Total			15	691.82	0	0.00	15	691.82
39	3452	Tourism	2007-08	12	2,000.00	0	0.00	12	2,000.00
			2008-09	10	3,100.00	0	0.00	10	3,100.00
	Total			22	5,100.00	0	0.00	22	5,100.00
40	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2007-08	127	52,301.23	0	0.00	127	52,301.23
			2008-09	69	50,446.19	0	0.00	69	50,446.19
	Total			196	1,02,747.42	0	0.00	196	1,02,747.42
41	4202	Capital Outlay on Education, Sports, Art and Culture	2007-08	3	2,016.42	0	0.00	3	2,016.42
			2008-09	3	3,700.00	0	0.00	3	3,700.00
	Total			6	5,716.42	0	0.00	6	5,716.42

1	2	3	4	5	6	7	8	9	10
42	4210	Capital Outlay on Medical and Public Health	2007-08	1	1,200.00	0	0.00	1	1,200.00
			2008-09	0	0.00	0	0.00	0	0.00
	Total			1	1,200.00	0	0.00	1	1,200.00
43	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2007-08	102	751.56	0	0.00	102	751.56
			2008-09	63	610.52	0	0.00	63	610.52
	Total			165	1,362.08	0	0.00	165	1,362.08
44	4515	Capital Outlay on other Rural Development Programmes	2007-08	34	3,585.65	0	0.00	34	3,585.65
			2008-09	11	832.00	0	0.00	11	832.00
	Total			45	4,417.65	0	0.00	45	4,417.65
45	4801	Capital Outlay on Power Projects	2007-08	1	0.03	0	0.00	1	0.03
			2008-09	1	0.03	0	0.00	1	0.03
	Total			2	0.06	0	0.00	2	0.06
46	4851	Capital Outlay on Village and Small Industries	2007-08	1	37.48	0	0.00	1	37.48
			2008-09	1	1,017.41	0	0.00	1	1,017.41
	Total			2	1,054.89	0	0.00	2	1,054.89
47	5054	Capital Outlay on Roads and Bridges	2007-08	0	0.00	0	0.00	0	0.00
			2008-09	2	2,212.10	0	0.00	2	2,212.10
	Total			2	2,212.10	0	0.00	2	2,212.10
	Grand Total			11849	4,05,419.05	296	7,063.69	11553	3,98,355.36

Appendix-3.2

(Referred to in paragraph 3.2 ; Page 49)

Department-wise/year-wise analysis of the misappropriation, defalcation, etc. (Cases where final action was pending at the end of 31 March 2010)

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	6	7	8	9
1	Higher Education	7 (11.03)	4 (2.69)	-	2 (0.11)	1 (0.50)	-	14 (14.33)
2	Art & Culture	-	-	-	-	-	2 (1.01)	2 (1.01)
3	District Administration	1 (0.20)	1 (0.21)	1 (0.67)	1 (0.16)	2 (3.02)	2 (0.27)	8 (4.53)
4	Treasury and Accounts Administration	1 (0.07)	2 (7.26)	1 (11.77)	-	3 (0.28)	3 (0.40)	10 (19.78)
5	Technical Education	11 (6.36)	-	-	-	-	1 (0.25)	12 (6.61)
6	Tribal	2 (21.43)	11 (21.15)	5 (13.18)	14 (9.59)	13 (6.15)	25 (5.82)	70 (77.32)
7	Taxes on Sales, trade	-	-	-	-	-	3 (0.03)	3 (0.03)
8	Jails	-	-	-	-	1 (2.29)	-	1 (2.29)
9	Woman & Child Welfare	-	1 (1.96)	-	3 (3.94)	2 (0.51)	-	6 (6.41)
10	Education	4 (1.67)	3 (8.33)	-	12 (4.61)	4 (1.21)	11 (1.72)	34 (17.54)
11	Police	160 (30.65)	61 (28.76)	14 (4.97)	9 (14.92)	11 (1.18)	-	255 (80.48)
12	Stamps and Registration	-	-	-	2 (1.80)	-	1 (0.62)	3 (2.42)
13	Health and Family welfare	5 (4.87)	3 (31.46)	7 (2.42)	5 (1.78)	13 (3.81)	35 (3.88)	68 (48.22)
14	Tehsil	3 (0.98)	-	-	-	1 (0.16)	10 (5.65)	14 (6.79)
15	State Excise	1 (1.49)	2 (3.93)	-	-	-	1 (0.02)	4 (5.44)
16	Animal Husbandry	75 (5.61)	4 (0.14)	-	1 (0.73)	-	5 (0.69)	85 (7.17)
17	Public Services Commission	1 (3.16)	-	-	-	-	-	1 (3.16)
18	Co-operation	-	-	1 (96.26)	-	-	-	1 (96.26)
19	Land Conservation	1 (0)*	-	-	-	-	1 (0.41)	2 (0.41)
20	Panchayat and Social Welfare	1 (0)*	2 (0.37)	1 (0.02)	-	2 (0.10)	3 (1.07)	9 (1.56)

* Value not ascertained by the department, clarification being sought.

1	2	3	4	5	6	7	8	9
21	Dairy Development	- (0.84)	- (1.80)	1 (0.20)	-	1 (0.02)	-	2 (0.22)
22	Sericulture	8 (0.84)	4 (1.80)	-	-	-	1 (0.04)	13 (2.68)
23	District and Session Court	2 (0.63)	2 (1.48)	3 (8.82)	1 (0.12)	-	-	8 (11.05)
24	Mineral Resources Department	4 (12.72)	1 (0.20)	-	-	-	-	5 (12.92)
25	Transport	-	-	-	2 (0.15)	-	-	2 (0.15)
26	Fisheries	1 (0.14)	-	-	-	-	-	1 (0.14)
27	Labour and Employment	-	5 (2.71)	-	2 (0.07)	2 (0.20)	1 (0.16)	10 (3.14)
28	Land Revenue and District Administration	-	-	-	-	-	3 (0.46)	3 (0.46)
29	Food , Civil Supply & Consumer Protection Department	-	2 (0.24)	-	-	-	3 (0.13)	5 (0.37)
30	Crop Husbandry	3 (3.00)	2 (3.30)	-	-	-	1 (0.06)	6 (6.36)
31	Forest	74 (125.15)	169 (200.97)	241 (421.67)	199 (118.74)	170 (40.68)	167 (31.79)	1020 (939.00)
32	PWD	70 (734.32)	57 (160.90)	-	-	-	-	127 (895.22)
33	WRD	22 (200.25)	1 (1.27)	-	-	-	1 (0.05)	24 (201.57)
Total		457 (1,164.57)	337 (479.13)	275 (559.98)	253 (156.72)	226 (60.11)	280 (54.53)	1828 (2,475.04)

Appendix-3.3

(Referred to in paragraph 3.2; Page 49)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(₹ in lakh)

Sl. No.	Name of Department	Theft Cases		Misappropriation/Loss of Government material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8
1	Higher Education	9	8.98	5	5.35	14	14.33
2	Art & Culture	1	0.81	1	0.2	2	1.01
3	District Administration	1	0.67	7	3.86	8	4.53
4	Treasury and Accounts Administration	3	0.19	7	19.59	10	19.78
5	Technical Education	5	0.4	7	6.21	12	6.61
6	Tribal	18	7.81	52	69.51	70	77.32
7	Taxes on Sales, trade	2	0.02	1	0.01	3	0.03
8	Jails	1	2.29	0	0	1	2.29
9	Woman & Child Welfare	1	3.5	5	2.91	6	6.41
10	Education	14	5.74	20	11.8	34	17.54
11	Police	28	8.58	227	71.9	255	80.48
12	Stamps and Registration	1	0.94	2	1.48	3	2.42
13	Health and Family welfare	23	7.98	45	40.24	68	48.22
14	Tehsil	2	0.5	12	6.29	14	6.79
15	State Excise	0	0	4	5.44	4	5.44
16	Animal Husbandry	4	0.52	81	6.65	85	7.17
17	Public services commission	0	0	1	3.16	1	3.16
18	Co operation	0	0	1	96.26	1	96.26
19	Land conservation	0	0	2	0.41	2	0.41
20	Panchayat and social welfare	2	0.1	7	1.46	9	1.56
21	Dairy Development	1	0.2	1	0.02	2	0.22
22	Sericulture	8	0.78	5	1.9	13	2.68
23	District and Session Court	2	0.22	6	10.83	8	11.05
24	Mineral Resources Department	4	9.9	1	3.02	5	12.92
25	Transport	0	0	2	0.15	2	0.15
26	Fisheries	1	0.14	0	0	1	0.14
27	Labour and Employment	7	2.85	3	0.29	10	3.14
28	Land Revenue and District Administration	0	0	3	0.46	3	0.46
29	Food , Civil Supply & Consumer Protection Department	1	0.14	4	0.23	5	0.37
30	Crop Husbandry	0	0	6	6.36	6	6.36
31	Forest	2	0.38	1018	938.62	1020	939
32	PWD	5	0.53	122	894.69	127	895.22
33	WRD	14	9.35	10	192.22	24	201.57
	Total	160	73.52	1668	2,401.52	1828	2,475.04