

Appendix – 1.1 (Part –A)

(Referred to in Paragraph on Profile of the Chhattisgarh: Page 1)

STATE PROFILE OF CHHATTISGARH

A-General Data

Sl. No.	Particulars		Figures
1	Area		1,35,192 Sq. km
2	Population		
	a	As per 2001 Census	2.08 crore
	b	As per 2011 Census	2.55 crore
3	a	Density of population (as per 2001 Census) (all India density = 325 persons per sq. Km.)	154 person per sq. km
	b	Density of population ¹ (as per 2011 Census) (all India density = 382 persons per sq. Km.)	189 person per sq. km
4	Population below poverty line ² (BPL) (all India average = 21.9 per cent)		39.9 per cent
5	a	Literacy (as per 2001 Census) (all India average = 64.80 per cent)	64.66 per cent
	b	Literacy ³ (as per 2011 Census) (all India average = 73.00 per cent)	70.3 per cent
6	Infant mortality ⁴ (per 1000 live births) (all India average = 37 per 1000 live births)		41per 1000 live births
7	Gini coefficient ⁵		
	a	Rural (All India = 0.29)	0.28
	b	Urban (All India = 0.38)	0.33
8	Gross State Domestic Product ⁶ (GSDP) 2016-17 at current price		₹ 2,90,140 crore
9	Per capita GSDP CAGR (2007-08 to 2016-17)	General Category States	13.2
		Chhattisgarh	13.8
10	GSDP CAGR (2007-08 to 2016-17)	General Category States	15.2
		Chhattisgarh	15.3
11	Population Growth (2007 to 2016)	General Category States	11.9
		Chhattisgarh	12.7

B. Financial Data

CAGR		Particulars		2007-08 to 2015-16		2015-16 to 2016-17	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh		
		<i>(in per cent)</i>					
a.	of Revenue Receipts	14.58	16.18	11.52	16.54		
b.	of Tax Revenue	14.80	16.52	13.50	15.14		
c.	of Non Tax Revenue	9.45	12.58	12.10	8.71		
d.	of Total Expenditure	15.84	17.28	15.31	11.88		
e.	of Capital Expenditure	14.53	10.56	17.91	20.88		
f.	of Revenue Expenditure on Education	16.86	22.74	9.86	18.81		
g.	of Revenue Expenditure on Health	18.43	25.41	14.92	22.64		
h.	of Salary and Wages*	14.89	17.62	13.06	5.15		
i.	of Pension*	17.17	22.71	10.63	-0.92		

(Note: Financial data is based on Finance Accounts of the States Government)

* Exclude Delhi

- 1 Census info India Final population totals.
- 2 Economic survey 2016-17 (August 2017), Vol, II page A 154.
- 3 Economic survey 2016-17 (August 2017), Vol, II page A 149.
- 4 Economic survey 2016-17 (August 2017), Vol, II page A 156.
- 5 <http://planningcommission.nic.in/data/datatable/data2312/DatabookDec2014%20106.pdf>
- 6 Economic survey Chhattisgarh 2016-17.

Appendix-- 1.1 (Part B)
(Referred to in paragraph 1.1: Page 1)

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 C: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes.

Volume –I – Summarised Statements

Statement No. 1	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
Statement No. 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.
Statement No. 3	Statement of receipts(consolidated fund)-comprises revenue and capital receipts and receipts from borrowings of the Government
Statement No. 4	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.
Statement No. 5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2017.
Statement No. 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.
Statement No. 7	Statement of Loans and Advances 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.
Statement No. 8	Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2015-16 and 2016-17
Statement No. 9	Statement of Guarantees given by State Government – Sector Wise. Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 10	Statement of Grants-in-Aid given by the State Government

Statement No. 11	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 12	Statement on sources and applications of funds for expenditure (other than revenue account) to the end of 2016-17.
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account: Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Volume –II – Detailed Statements	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads: Depicts the detailed capital expenditure incurred during and to the end of 2016-17 and comparison with the figures of previous year.
Statement No. 17	Detailed statement of Borrowings and other liabilities by minor heads.
Statement No. 18	Detailed Statement of Loans and Advances given by the Government: 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 2017.
Statement No. 19	Detailed Statement of Investments of the Government: 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 March 2017.
Statement No. 20	Statement of Guarantees given by the Government - Institution wise:
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account Transactions:
Statement No. 22	Detailed Statement on Investments of Earmarked Funds:

Appendix - 1.2

(Referred to in paragraph 1.1.1: Page 1)

Methodology Adopted for assessment of Fiscal Position

Assuming that Gross State Domestic Product (GSDP) is a 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 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 mobilisation 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.

As per instruction of the Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2012-13 to 2016-17 are prepared after changing the base year 2004-05 to 2011-12. In this process calculation of GSDP of the State on market price had been carried out by adding Excise Duty in GSDP (calculated in primary basis on basic price) and subtracting Production Subsidy. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2012-13 to 2015-16 indicated in earlier Reports have also been revised.

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

Trends in Gross State Domestic Product (GSDP)

	2012-13	2013-14	2014-15 ^(P)	2015-16 ^(Q)	2016-17 ^(A)
State's GSDP at current prices (₹ in crore)	1,77,511	2,06,690	2,34,982 ^P	2,60,776 ^Q	2,90,140 ^A
Growth rate of GSDP at current prices (in per cent)	12.30	16.44	13.69	10.98	11.26
State's GSDP at constant prices (₹ in crore)	1,65,937	1,82,229	1,96,023	2,09,012	2,23,932
Growth rate of GSDP at constant prices (in per cent)	4.97	9.82	7.57	6.63	7.13

(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India.)

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

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
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	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Surplus(+)/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
Net Availability of Debt	Outstanding Debt of (Current Year-Previous Year)-Interest Payment

Appendix-1.3 (Part A)
(Referred to in paragraph 1.1.1: Page 1)
Abstract of receipts and disbursement for the year 2016-17

(₹ in crore)

2015-16		Receipts	2016-17		2015-16		Disbursement	2016-17		
46,067.71		Revenue Receipts		53,685.25	43,701.06		Revenue Expenditure	Non-Plan	Plan	Total
	17,074.86	Tax Revenue	18,945.21			10,408.76	General Services	11,416.51	79.72	11,496.23
	5,214.79	Non-Tax Revenue	5,669.25			16,339.35	Social Services	6,404.92	14,936.69	21,341.61
	15,716.47	State's Share of Union Tax	18,809.16			9,325.55	Education, Sports, Art and Culture	3,769.57	7,309.79	11,079.36
	2,328.79	Non-Plan Grants	2,013.42			2,419.42	Health and Family Welfare	654.10	2,313.17	2,967.27
	4,775.83	Grants for State Plan Scheme	7,785.03			1,413.26	Water Supply, Sanitation and Urban Development	633.69	3,470.38	4,104.07
	956.97	Grants for Central and Centrally Sponsored Plan Schemes	463.18			69.14	Information and Broadcasting	118.56	2.66	121.22
						173.10	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	59.62	136.74	196.36
						227.12	Labour and Labour Welfare	79.28	140.76	220.04
						2,692.93	Social Welfare and Nutrition	1,075.80	1,555.87	2,631.67
						18.83	Others	14.29	7.33	21.62
						16,052.54	Economic Services	4,939.72	9,236.49	14,176.21
						8,324.55	Agriculture and Allied Activities	2,172.38	4,596.34	6,768.72
						2,966.18	Rural Development	1,525.49	2,773.62	4,299.11
						0.00	Special Areas Programme	0.00	0.00	0.00
						120.79	Communication	0.00	59.09	59.09
						489.54	Irrigation and Flood Control	304.26	220.56	524.82
						2,816.12	Energy	60.00	975.89	1,035.89
						489.37	Industry and Minerals	281.08	477.24	758.32
						781.29	Transport	554.55	99.03	653.58
						9.35	Science, Technology and Environment	2.50	9.98	12.48
						55.35	General Economic Services	39.46	24.74	64.20
						900.41	Grants-in-Aid and Contributions	1,150.55	0.00	1,150.55
46,067.71		Total Revenue Receipts		53,685.25		43,701.06	Total Revenue Expenditure	23,911.71	24,252.90	48,164.60
	II	Revenue Deficit carried over to Section B				2,366.65	Revenue Surplus carried over to Section B	0.00	0.00	5,520.65
46,067.71		Total		53,685.25		46,067.71	Total			53,685.25

Audit Report (State Finances) for the year 2016-17

2015-16		Receipts	2016-17		2015-16		Disbursement	2016-17		
								Non-Plan	Plan	Total
1,218.38		Opening Cash balance including permanent Advances and Cash Balance Investment		2,833.72	0.00		Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
2.84		Miscellaneous Capital Receipts		2.37	7,945.01		Capital Outlay	38.71	9,431.80	9,470.51
					362.33		General Services	31.34	156.19	187.54
					1,807.01		Social Services	5.02	2,455.60	2,460.62
						497.28	Education, Sports, Arts and Culture	0.06	516.89	516.95
						289.82	Health and Family Welfare	0.00	325.00	325.00
						657.04	Water Supply, Sanitation Housing and Urban Development	4.30	1,092.72	1,097.02
						0.02	Information and Broadcasting	0.02	0.00	0.02
						240.73	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.24	366.64	366.88
						49.25	Social Welfare and Nutrition	0.41	76.66	77.07
						72.87	Other social services	0.00	77.68	77.68
					5,775.67		Economic Services	2.34	6,820.01	6,822.35
						63.17	Agriculture and Allied Activities	1.67	90.33	92.01
						721.19	Rural Development	0.00	366.70	366.70
						1,736.71	Irrigation and Flood Control	0.23	1,887.91	1,888.13
						130.00	Energy	0.015	907.44	907.46
						52.97	Industry and Minerals	0.42	110.64	111.06
						3,068.92	Transport	0.00	3,422.89	3,422.89
							Communication	0.00	7.18	7.18
						2.71	Science Technology and Environment	0.00	0.30	0.30
						0	General Economic Services	0.00	26.61	26.61
					7,945.01		Total Capital Outlay	38.71	9,431.80	9,470.51
0.52		Inter-State Settlement		0.38	0.49		Inter-State Settlement			0.44
296.39		Recoveries of Loans and Advances		172.99	164.73		Loans and Advances disbursed			272.71
	0.00	from Power Projects				0.00	for power projects	0.00	0.00	0.00
	0.31	From Government Servants	1.11			0.00	to Government Servants	0.00	0.00	0.00
	296.39	From Others	172.99			88.32	To others	0.00	272.71	0.00
2,366.65		Revenue Surplus brought down		5,520.65	0.00		Revenue Deficit brought down			
7,251.15		Public Debt Receipts		5,479.93	1,250.18		Repayment of Public debt			1,152.62
	0.00	External Debt				0.00	External Debt	0.00	0.00	0.00
	7,105.87	Internal debt other than Ways and Means Advances and Overdrafts	5,098.40			702.31	Internal debt other than Ways and Means Advances and Overdrafts			982.67

2015-16		Receipts	2016-17		2015-16		Disbursement	2016-17		
								Non-Plan	Plan	Total
0.00		Net Transactions under Ways and Means Advances	0.00		383.80		Net transactions under Ways and Means Advances			0.00
0.00		Net Transactions under overdraft	0.00							
145.28		Loans and Advances from Central Government	381.53		164.07		Repayment of Loans and Advances from Central Government			169.96
0.00		Appropriation to Contingency Fund	0.00		1.72		Appropriation to Contingency Fund			2.29
1.72		Amount Transferred to Contingency Fund		62.29		1.72	Expenditure from Contingency Fund			60.00
55,059.09		Public Account Receipts		62,693.95	54,000.89		Public Account Disbursement			61,148.85
	1,094.55	Small Savings and Provident Funds	1,126.89			580.25	Small Savings and Provident Funds			699.93
	1,628.09	Reserve Funds	1,617.38			1,038.16	Reserve Funds			977.58
	40,316.74	Suspense and Miscellaneous	46,701.87			40,281.04	Suspense and Miscellaneous			46,823.36
	8,601.45	Remittance	9,224.16			8,613.39	Remittance			9,175.02
	3,418.26	Deposits and Advances	4,023.64			3,487.80	Deposits and Advances			3,472.96
0.00	0.00	Closing Overdraft from Reserve Bank of India	0.00	0.00	2,833.72		Cash Balance at end-of the year			4,658.85
						0.00	Cash in Treasuries and Local Remittances			0.00
						(-)577.94	Deposits with Reserve Bank			339.18
						11.86	Departmental Cash Balance including permanent Advances			9.04
						3,399.80	Cash Balance Investment			4,310.63
66,196.72		TOTAL-B		76,766.27	66,196.72		TOTAL-B			76,766.27

Appendix-1.3 (Part B)
(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page 1 and 23)
Summarised financial position of the Government of Chhattisgarh

(₹ in crore)

As on 31.03.2016	Liabilities	As on 31.03.2017
24,214.56	Internal Debt	28,330.29
14,552.32	Market Loans bearing interest	18,450.00
2.11	Market Loans not bearing interest	2.11
20.29	Loans from Life Insurance Corporation of India	20.29
9,639.84	Loans from other Institutions	9,857.89
0.00	Ways and Means Advances	0.00
0.00	Overdrafts from Reserve Bank of India	0.00
1,835.59	Loans and Advances from Central Government	2,047.15
0.68	Pre 1984-85 Loans	0.68
2.16	Non-Plan Loans	1.62
1,832.79	Loans for State Plan Schemes	2,044.89
0.19	Loans for Central Plan Schemes	0.19
(-)0.23	Loans for Centrally Sponsored Plan Schemes	(-)0.23
40.00	Contingency Fund	100.00
4,163.66	Small Savings, Provident Funds, etc.	4,592.47
5,567.30	Deposits	6,117.97
3,579.11	Reserve Funds	4,141.61
140.77	Suspense and Miscellaneous Balances	163.79
39,540.99	Total	45,493.28
53,823.68	Gross Capital Outlay on Fixed Assets	63,346.82*
6,192.22	Investments in shares of Companies, Corporations, etc.	6,778.60
47,631.46	Other Capital Outlay	56,568.22
1,263.75	Loans and Advances	1,373.68
108.71	Loans for Power Projects	108.71
1,163.60	Other Development Loans	1,264.43
	Loans to Government servants and Miscellaneous loans	0.54
1,543.63	Reserve Fund Investments	1,798.63
1.94	Advances	1.92
356.72	Remittance Balances	307.58
0.00	Contingency Fund	0.00
1,290.09	Cash	2,860.22
0.00	Cash in Treasuries and Local Remittances	0.00
(-)577.94	Deposits with Reserve Bank	339.18
11.54	Departmental Cash Balance including	8.70
0.32	Permanent Advances	0.34
1,856.17	Cash Balance Investments	2,512.00
(-)18,738.82	Deficit on Government Account	(-)24,140.57
(-)2,366.65	(i) Less Revenue Surplus of the current year	(-)5,520.65
(-)4,481.27	(ii) Profoma corrections and other adjustments	(-)118.9
(-)11,890.90	Accumulated deficit at the beginning of the year	(-)18,738.82
39,540.99	Total	45,493.27

*Includes ₹ 55.00 crore of Investment in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited" and "Chhattisgarh West Railway Limited".

Appendix-1.4
(Referred to in paragraph 1.1.3 and 1.3.1: Page 5)
Actual, vis-à-vis, Budget Estimates for 2016-17

(₹ in crore)

Particular	Budget Estimates 2016-17	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	61,426.67	53,685.25	(-)7,741.42	(-)12.60
Own tax revenue	21,964.10	18,945.21	(-)3,018.89	(-)13.75
Taxes on Sales, Trade etc.	11,928.37	9,927.21	(-)2,001.16	(-)16.78
State Excise	3,870.00	3,443.51	(-)426.49	(-)11.02
Taxes on Vehicles	954.11	985.27	31.16	3.27
Stamps and Registration Fees	1,485.00	1,211.35	(-)273.65	(-)18.43
Taxes on Goods and Passengers	1,563.77	1,340.36	(-)223.41	(-)14.29
Land Revenue	5,500.00	503.66	(-)46.34	(-)8.43
Taxes and Duties on Electricity	1,575.00	1,495.48	(-)79.52	(-)5.05
Other Taxes	7.86	38.37	30.51	388.17
Non Tax Revenue	7,420.15	5,669.25	(-)1,750.90	(-)23.60
Share of Union Taxes and Duties	18,650.16	18,809.16	159.00	0.85
Grant-in-aid from GOI	13,392.26	10,261.63	(-)3,130.63	(-)23.38
Capital Receipt	8,544.96	6,047.76	(-)2,497.20	(-)29.22
Recoveries of Loan and Advances	520.72	172.99	(-)347.73	(-)66.78
Miscellaneous Capital Receipts	0.00	2.37	2.37	100.00
Net Public Debt	7,524.24	4,327.30	(-)3,196.94	(-)42.49
Net Public Account Receipts	500	1,545.10	1,045.10	209.02
Revenue Expenditure of which	56,389.53	48,164.60	(-)8,224.93	(-)14.59
General Services	13,775.36	11,496.23	(-)2,279.13	(-)16.55
Organs of State	449.32	304.68	(-)144.64	(-)32.19
Fiscal Services	1,178.31	1,203.48	25.17	2.14
Interest Payments & Servicing of Debt	2,789.98	2,886.83	96.85	3.47
Administrative services	4,173.81	3,614.70	(-)559.11	(-)13.40
Pension and Miscellaneous General services	5,183.94	3,486.54	(-)1,697.40	(-)32.74
Social Services	24,028.51	21,341.61	(-)2,686.90	(-)11.18
Education, Sports, Art and Culture	13,309.18	11,079.36	(-)2,229.82	(-)16.75
Health and Family Welfare	3,628.00	2,967.27	(-)660.73	(-)18.21
Water Supply, Sanitation, Housing and Urban Development	3,327.11	4,104.07	776.96	23.35
Information and Broadcasting	91.18	121.22	30.04	32.95
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	267.35	196.36	(-)70.99	(-)26.55
Labour and Labour Welfare	379.54	220.04	(-)159.50	(-)42.03
Social Welfare and Nutrition	2,997.91	2,631.67	(-)366.24	(-)12.22
Others	28.23	21.62	(-)6.61	(-)23.42

Audit Report (State Finances) for the year 2016-17

Particular	Budget Estimates 2016-17	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Economic Services	17,549.71	14,176.21	(-)3,373.50	(-)19.22
Agriculture and Allied Services	8,897.98	6,768.72	(-)2,129.26	(-)23.93
Rural Development	4,854.57	4,299.11	(-)555.46	(-)11.44
Irrigation & Flood Control	420.21	524.82	104.61	24.90
Energy	1,200.14	1,035.89	(-)164.25	(-)13.69
Industry & Minerals	796.06	758.32	(-)37.74	(-)4.74
Transport	1,148.18	653.58	(-)494.60	(-)43.08
Communication	103.56	59.09	(-)44.47	(-)42.94
Science, Technology and Environment	15.51	12.48	(-)3.03	(-)19.54
General Economic Services	113.5	64.2	(-)49.30	(-)43.44
Grant-in-aid and Contributions	1,035.95	1,150.55	114.60	11.06
Capital expenditure of which	13,004.47	9,470.51	(-)3,533.96	(-)27.18
General Services	327.07	187.54	(-)139.53	(-)42.66
Social Services	2,961.68	2,460.63	(-)501.05	(-)16.92
Education, Sports, Art and Culture	715.68	516.95	(-)198.73	(-)27.77
Health and Family Welfare	419.92	325	(-)94.92	(-)22.60
Water Supply, Sanitation, Housing and Urban Development	1,296.83	1,097.02	(-)199.81	(-)15.41
Information and Broadcasting	0.02	0.02	0.00	0.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	334.52	366.88	32.36	9.67
Social Welfare and Nutrition	98.88	77.07	(-)21.81	(-)22.06
Other Social Services	95.83	77.68	(-)18.15	(-)18.94
Economic Services	9,715.72	6,822.35	(-)2,893.37	(-)29.78
Agriculture and Allied Services	155.55	92.01	(-)63.54	(-)40.85
Rural Development	843.66	366.7	(-)476.96	(-)56.54
Irrigation & Flood Control	2,340.93	1,888.13	(-)452.80	(-)19.34
Energy	511.34	907.46	396.12	77.47
Industries & Minerals	97.2	111.06	13.86	14.26
Transport	5,723.64	3,422.89	(-)2,300.75	(-)40.20
Communication	5.00	7.18	2.18	43.60
Science, Technology and Environment	4.9	0.3	(-)4.60	(-)93.88
General Economic Services	33.5	26.61	(-)6.89	(-)20.57
Revenue Surplus (+)/ deficits (-)	5,037.14	5,520.65	483.51	9.60
Fiscal Deficits (-)	8,111.32	4,047.28	(-)4,064.04	(-)50.10
Primary surplus (+)/ deficits (-)	5,539.34	1,360.44	(-)4,178.90	(-)75.44

Appendix-1.5
(Referred to in paragraph 1.1.4: Page 6)
Budget provision and expenditure for women during 2016-17

(₹ in crore)

Sl. No.	Name of the Scheme	Original Budget	Supplementary budget	Re-appropriation	Total budget	Gross expenditure	Saving/ Excess
1	Women Sports Competition	1.35	0.00	-0.61	0.74	0.75	0.01
2	Research and training of nurses	10.99	0.00	-6.65	4.34	4.38	0.04
3	Female health workers training	7.67	0.00	-2.09	5.58	5.69	0.11
4	<i>Swasthya Mitanin Yojana</i>	1.26	0.00	0.00	1.26	1.26	0.00
5	<i>Mitanin Welfare Fund</i>	41.57	50.00	0.00	91.57	91.57	0.00
6	Cycle distribution in Urban Bodies	0.23	0.00	-0.23	0.00	0.00	0.00
7	Ladies toilet in Urban region	5.00	0.00	-5.00	0.00	0.00	5.00
8	Free cycle Distribution to High School girls	61.00	71.99	-25.10	107.89	106.17	-1.72
9	Girls education Campus	11.16	0.00	-1.94	9.22	8.35	-0.88
10	Girls educational incentive scheme	5.50	2.90	-1.07	7.33	7.72	0.38
11	<i>Indira Awas Yojna</i>	600.00	0.00	-486.98	113.02	113.02	0.00
12	National Rural Livelihood Mission	200.00	51.78	-15.89	235.89	235.89	0.00
13	Indira Gandhi National Widow Pension	48.57	0.00	0.00	48.57	50.41	1.84
14	Assistance to women for new gas connections	0.05	0.00	0.00	0.05	0.01	-0.04
15	<i>Mukhaymantri Kanyadan Yojna</i>	13.00	0.00	-0.20	12.80	36.15	23.35
16	Tour and exhibition direction for rural women (<i>Disha Darshan</i>)	1.25	0.00	-0.10	1.15	1.15	0.00
17	Grants to institutes organization engaged in the field of women welfare, calamity sufferer women and other educational institutes	0.15	0.00	-0.14	0.01	0.01	0.15
18	<i>Mahila Jagriti Sivr</i>	4.35	0.00	-0.29	4.06	4.09	4.35
19	<i>Kishori Shakti Yojna</i>	1.45	0.00	-0.48	0.98	0.98	0.00
20	Training to <i>anganwadi</i> workers under Integrated Child Development service schemes	11.68	0.00	-7.73	3.94	3.94	11.68
21	Regional Women Training Institute	1.55	0.00	-0.58	0.97	0.99	0.02
22	<i>Sabala Yojna</i>	153.34	15.00	-7.28	161.06	161.06	0.00
23	<i>Mahtari Jatan Yojna</i>	25.00	14.10	-16.23	22.87	22.86	25.00
24	Girls marriage grants for drought affected families	8.00	0.00	-0.01	8.00	7.72	8.00
25	Basic courses on nursing in public health/integration of public health through Basic Nursing Education Programme	35.96	0.02	-16.66	19.33	19.21	-0.12
Total		1,250.08	205.79	-595.26	860.61	883.38	22.77

Total Budget provision ₹ 1,455.87 crore = Original budget ₹ 1,250.08 crore + Supplementary budget ₹ 205.79 crore.

Appendix-1.6

(Referred to in paragraph 1.3.1 and 1.4: Page 8, 9 and 12)
Time Series Data Analysis of State Government Finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A- Receipts					
1. Revenue Receipts	29,578(89)	32,050(85)	37,988(85)	46,068(86)	53,685(90)
(i) Own Tax Revenue	13,034(44)	14,343(45)	15,707(41)	17,075 (37)	18,945(35.29)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	6,929(53)	7,930(55)	8,429(54)	8,908(52)	9,927(52.40)
State Excise	2,486(19)	2,549(18)	2,892(18)	3,338(20)	3,444(18.18)
Taxes on Vehicles	592(5)	651(4)	703(04)	829(05)	985(5.20)
Stamps and Registration Fees	952(7)	990(7)	1,023(07)	1,185(07)	1,211(6.39)
Land Revenue	234(2)	226(2)	332(02)	364(02)	504(2.66)
Taxes on Goods and Passengers	954(7)	945(7)	982(06)	1,040(06)	1,340(7.07)
Other Taxes	887(7)	1,052(7)	1,346(09)	1,411(08)	1,534(8.09)
(ii) Non Tax Revenue	4,616(16)	5,101(16)	4,930(13)	5,215(11)	5,669(10.56)
(iii) State's share in Union taxes and duties	7,218(24)	7,880(24)	8,363(22)	15,716(34)	18,809(35)
(iv) Grants in aid from GOI	4,710(16)	4,726(15)	8,988(24)	8,062(18)	10,262(19)
2. Misc. Capital Receipts	02	08	03	03	02
3. Recoveries of Loans and Advances	1,542(5)	1,637(4)	195(0.44)	296(0.55)	173(0.29)
3(a). Inter-State Settlement	02	05	01	01	0.38
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	31,124	33,700	38,187	46,367	53,860
5. Public Debt Receipts	2,058(6)	3,932(10)	6,440 (14)	7,251(14)	5,480(9)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	2,041	3,917	6,431	7106	5,098
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	17	15	9	145	382
6. Total Receipt in the Consolidated fund (4+5)	33,182	37,632	44,627	53,618	59,340
7. Contingency Fund Receipts	0	0	0	0	60
8. Public Account Receipts	39,579	45,868	51,322	55,059	62,694
9. Total receipts of the State (6+7+8)	72,761	83,500	95,949	1,08,677	1,22,094
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	26,972(80)	32,859(85)	39,561(85)	43,701(84)	48,165(83)
Plan	12,440(46)	13,749(42)	20,990(53)	20,529(47)	24,253(50)
Non Plan	14,532(54)	19,110(58)	18,571(47)	23,172(53)	23,912(50)
General Services (incl. interest payments)	6,649(25)	7,851(24)	9,041(23)	10,409(24)	11,496(24)
Social Services	11,456(42)	14,282(43)	15,389(39)	16,339(37)	21,342(44)
Economic Services	8,012(30)	9,756(30)	14,152(36)	16,053(37)	14,176(29)
Grants-in-aid and Contributions	854(03)	970(03)	979(02)	900(02)	1,151(02)
11. Capital Expenditure	4,919(15)	4,574(12)	6,544(14)	7,945(15)	9,471(16)
Plan	4,914(100)	4,575(100)	6,535(99.86)	7,943(99.97)	9,432(99.59)

	2012-13	2013-14	2014-15	2015-16	2016-17
Non Plan	5	(-) 01	9(0.14)	2(0.03)	39(0.41)
General Services	125(2)	182(4)	258(4)	362(05)	188(1.99)
Social Services	951(24)	692(15)	1,560(24)	1,807(23)	2,461(25.98)
Economic Services	3,843(74)	3,700(81)	4,727(72)	5,776(73)	6,822(72)
12. Disbursement of Loans and Advances	1,889(6)	1,319(3)	89(0.19)	165(0.32)	273(0.46)
12(a) Inter-State Settlement	-1	5	1	0.49	0.44
13.Total (10+11+12+12[a])	33,779	38,757	46,195	51,811	57,909
14. Repayment of Public Debt	1,039(3)	690(2)	1,337(3)	1,250(02)	1,153(02)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	870(84)	541(78)	1,180(88)	1,086(87)	983(85)
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of India	169(16)	149(22)	157(12)	164(13)	170(15)
15. Appropriation to Contingency Fund	60
16. Total disbursement out of Consolidated Fund (13+14+15)	34,818	39,447	47,532	53,061	59,122
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18.Public Account disbursements	38,527	43,434	49,933	54,001	61,149
19.Total disbursement by the State (16+17+18)	73,345	82,881	97,465	1,07,062	1,20,271
Part C: Deficits					
20. Revenue Deficit (-) (1-10)/surplus (+)	2,606	(-) 809	(-)1,573	2,367	5,521
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-) 2,655	(-) 5,057	(-)8,008	(-)4,574	(-)4,047
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(-) 1,502	(-) 3,706	(-)6,281	(-)2,425	(-)1,360
Part D: Other Data					
23. Interest Payments (included in revenue exp.)	1,153	1,351	1,727	2,149	2,687
24. Financial Assistance to Local Bodies etc	7,044	7,651	10,573	9,678	12,771.36
25. Ways and Means Advances/Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
Ways and Means Advances availed (days)	0.00	0.00	5.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
26. Interest on WMA/Overdraft	0.00	0.00	0.00	0.00	0.00
27. Gross State Domestic Product (GSDP)	1,77,511	2,06,690	2,34,982	2,60,776	2,90,140
28. Outstanding Debt (year-end)	19,268	24,904	30,981	37,741⁷	43,431
29. Outstanding Guarantees (year-end)	2,695	3,358	2,314	1,988	3,983
30. Maximum Amount Guaranteed (year-end)	6,605	7,572	9,080	14,883	12,641

	2012-13	2013-14	2014-15	2015-16	2016-17
31. Number of Incomplete Projects	146	166	167	194	145
32. Capital Blocked in Incomplete Projects	3,110	4,198	4,824	5,912	5,937
Part E: Fiscal Health Indicator					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.03	0.02	0.02	0.02	0.02
Central Transfers/GSDP (Ratio)	0.04	0.04	0.04	0.06	0.06
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.19	0.19	0.20	0.20	0.20
Total Expenditure/Revenue Receipts (Ratio)	1.14	1.21	1.22	1.12	1.08
Revenue Expenditure/Total Expenditure Ratio)	0.80	0.85	0.86	0.84	0.83
Capital Expenditure/Total Expenditure (ratio)	0.15	0.12	0.14	0.15	0.16
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.14	0.11	0.14	0.15	0.16
III-Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.01	0.00	(-)0.01	0.01	0.02
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-)0.01	(-)0.02	(-)0.03	(-)0.02	(-)0.01
Primary Deficit(Surplus)/GSDP (Ratio)	(-)0.01	(-)0.02	(-)0.03	(-)0.01	(-)0.00
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	(-)0.98	0.16	0.20	(-)0.52	(-)1.36
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.11	0.12	0.13	0.14	0.15
Fiscal Liabilities/RR(Ratio)	0.65	0.78	0.82	0.82	0.81
Primary deficit vis-à-vis quantum spread (Ratio)	1.72	2.71	3.58	1.20	0.78
V- Other Fiscal Indicators					
Return on Investment	0.11	0.76	0.05	0.09	0.01
Balance from Current Revenue (₹ in crore)	11,763	9,730	12,097	17,363	21,725
Financial Assets/Liabilities (Ratio)	1.66	1.48	1.36	1.47	1.53

Note:

- GSDP estimates for the period 2012-13 to 2015-16 are revised due to change in base year from 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2012-13 to 2015-16 indicated in earlier Reports have also been revised.
- A-Advance, Q-Quick and P-Provisional

Appendix 1.7

(Referred to in paragraph 1.8.4.1: Page 22)

Details of loans and recovery of installment along with interest *Danteshwari Maiya Co-operative Sugar Mill*(*₹ in lakh*)

Purpose of loan	Year	Amount	Rate of annual interest (in per cent)	Recoverable amount as on 31.03.2017		Recovery made up to 31.03.2017		Outstanding amount for recovery as on 31.03.2017		
				P	I	P	I	P	I	Total
Construction	2005-06	500.00	8.00	125.00	75.00	0.00	0.00	125.00	75.00	200.00
	2007-08	750.00	10.25	187.50	144.14	0.00	0.00	187.50	144.14	331.64
	2008-09	932.50	10.25	233.13	179.21	0.00	0.00	233.13	179.21	412.34
Sub-Total		2,182.50								
Working Capital	2010-11	911.36	10.50	911.36	47.38	911.36	22.19	0.00	25.19	25.19
	2011-12	1,250.00	10.50	1,250.00	145.42	1,250.00	100.00	0.00	45.42	45.42
	2012-13	2,000.00	10.50	2,000.00	138.01	2,000.00	132.56	0.00	5.45	5.45
	2013-14	900.00	10.50	900.00	128.27	900.00	0.00	0.00	128.27	128.27
	2014-15	900.00	9.50	900.00	133.75	200.00	0.00	700.00	133.75	833.75
	2015-16	900.00	9.50	900.00	75.90	0.00	0.00	900.00	75.90	975.90
	2016-17	1,000.00	9.50	-	-	-	-	-	-	-
Sub-Total		7,861.36								
Grant Total		10,043.86		7,406.99	1,067.08	5,261.36	254.75	2,145.63	812.33	2,957.96

- P = Principal
- I = Interest

Appendix 1.8

(Referred to in paragraph 1.8.5.1: Page 23)

Summary of total discrepancies in Reserve Bank Deposit

(amount in ₹)

Sl. No.	Month/ Year	As on 31.03.2017				Out of 31.03.17 pending as on 31.12.2017			
		Debit		Credit		Debit		Credit	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Nov-11	0	0.00	1	3,925.00	0	0.00	1	3,925.00
2	Mar-12	1	8,06,739.37	0	0.00	1	8,06,739.37	0	0.00
3	Apr-12	1	78,105.20	0	0.00	1	78,105.20	0	0.00
4	May-12	1	46,639.70	0	0.00	0	0.00	0	0.00
5	Nov-13	1	3,63,563.00	0	0.00	1	3,63,563.00	0	0.00
6	Jun-14	0	0.00	2	120.00	0	0.00	2	120.00
7	Jan-15	0	0.00	1	4,00,000.00	0	0.00	1	4,00,000.00
8	Feb-15	2	12,35,577.00	1	9,96,000.00	1	12,35,527.00	1	9,96,000.00
9	Mar-15	1	13,06,770.00	0	0.00	0	0.00	0	0.00
10	Apr-15	1	2,217.00	0	0.00	1	2,217.00	0	0.00
11	May-15	1	31,098.00	0	0.00	0	0.00	0	0.00
12	Aug-15	1	15,000.00	0	0.00	0	0.00	0	0.00
13	Sep-15	1	87,185.00	1	46,75,050.00	0	0.00	0	0.00
14	Nov-15	0	0.00	1	3,310.00	0	0.00	0	0.00
15	Dec-15	1	30.00	0	0.00	0	0.00	0	0.00
16	Feb-16	3	59,91,978.00	1	10.00	2	59,91,958.00	1	10.00
17	Mar-16	1	2.00	0	0.00	0	0.00	0	0.00
18	May-16	2	1.40	3	4,59,465.00	2	1.40	1	4,59,454.00
19	Jun-16	0	0.00	2	100.50	0	0.00	1	0.50
20	Jul-16	1	19,329.00	1	27,000.00	1	19,329.00	0	0.00
21	Aug-16	0	0.00	1	24.00	0	0.00	0	0.00
22	Sep-16	1	100.00	0	0.00	0	0.00	0	0.00
23	Oct-16	0	0.00	1	1.00	0	0.00	1	1.00
24	Nov-16	0	0.00	1	21.00	0	0.00	0	0.00
25	Dec-16	0	0.00	3	3,25,028.00	0	0.00	1	5,651.00
26	Jan-17	12	241,48,70,921.00	24	20,17,39,316.00	1	1,11,856.00	0	0.00
27	Feb-17	10	74,37,535.00	24	2,66,20,85,984.00	1	7,53,874.00	1	10.00
28	Mar-17	17	1,56,57,272.00	30	14,97,34,678.00	3	22,63,249.00	1	2,659.00
Total		59	244,79,50,062.67	98	3,02,04,50,032.50	15	1,16,26,418.97	12	18,67,830.50
Net Difference			57,24,99,969.83				-98,05,226.17		

As per records of Accountant General (A&E)

Appendix 1.9

(Referred to in paragraph 1.9.6: Page 27)

Year wise collection of Infrastructure Development Cess and its transfer to Infrastructure Development Fund & Reserve Fund

(₹ in lakh)

Year	Collection of Infrastructure Development Cess (M.H.0029-103-0063)	Infrastructure Development Cess transferred to Infrastructure Development Fund (M.H.2029-797-6754)	Expenditure from Infrastructure Development Fund (M.H.2029-103-8911)	Transfer of Infrastructure Development Fund to Reserve Fund (M.H.8229-200-0026)	Short Transfer of Infrastructure Development cess to Infrastructure Development Fund
2005-06	0.00	0.00	0.00	0.00	0.00
2006-07	950.00	0.00	0.00	0.00	-950.00
2007-08	2,400.00	0.00	0.00	0.00	-2,400.00
2008-09	1,500.00	0.00	0.00	0.00	-1,500.00
2009-10	1,700.00	0.00	0.00	0.00	-1,700.00
2010-11	5,467.37	0.00	0.00	0.00	-5,467.37
2011-12	5,877.08	0.00	0.00	0.00	-5,877.08
2012-13	6,332.24	0.00	0.00	0.00	-6,332.24
2013-14	7,272.62	10,735.95	200.00	10,735.95	3,463.33
2014-15	11,739.91	0.00	0.00	0.00	-11,739.91
2015-16	16,359.21	8,221.86	0.00	8,221.86	-8,137.35
2016-17	13,164.80	23,381.48	0.00	23,381.48	10,216.68
TOTAL	72,763.23	42,339.29	200.00	42,339.29	-30,423.94

(Source: Land Revenue Dept.)

Appendix 1.10

(Referred to in paragraph 1.9.6: Page 27)

Non utilization of Infrastructure Development Fund

(₹ in lakh)

Year	Major Head	Minor Head	Scheme Head	Budget Provision	Actual Expenditure from Infrastructure Development Fund	Amount available in Infrastructure Development Fund	Amount remain unutilized in Infrastructure Development Fund
2005-06 to 2012-13	2029	103	8911	0.00	0.00	0.00	0.00
2013-14	2029	103	8911	4,500.00	0.00	10,735.95	10,735.95
2014-15	2029	103	8911	5,500.00	200.00	0.00	-200.00
2015-16	2029	103	8911	5,520.00	0.00	8,221.86	8,221.86
2016-17	2029	103	8911	5,520.00	0.00	23,381.48	23,381.48
Total				21,040.00	200.00	42,339.29	42,139.29

(Source: Land Revenue Dept.)

Appendix 2.1
(Reference: Paragraph-2.2.1: Page 32)
Excess expenditure under Grants/Appropriations

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21
	2 Appropriations	6 and 24	
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.9
	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	6, 23, 24, 40, 67, 75, 76, 80 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriations	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75, 82 and Interest Payments	293.78
	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06, 19, 33 and 80	833.54
	2 Appropriations	06 and Public Debt	
2015-16	3 Grants	6, 12 and 50	98.24
	2 Appropriations	41 and Interest Payments	
Total			3,245.17

(Source: Appropriation Accounts from 2000-01 to 2015-16)

Appendix 2.2

(Reference: Paragraph-2.2.3: Page 32)

Schemes where excess expenditure was more than ₹ 10 crore

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme	Total provision	Expenditure	Excess
1	2	3	4	5	6
1	CH-1	2049-01-101-7804-8.53 Percent CG State Development Loan 2026	Token	59.71	59.71
2		2049-01-101-7805-8.08 Percent CG State Development Loan 2026	Token	36.36	36.36
3		2049-01-123-4854-Interest on National Small Savings Fund of Central Government	540.00	614.82	74.82
4		2049-03-104-4033-Interest on Departmental Provident Fund	4.00	48.47	44.47
5		2049-03-104-4487-Interest on General Provident Fund	280.00	319.73	39.73
6	CH-2	6003-111-5670-Special Securities issued to National Small Saving Fund of the Central Government	270.00	420.53	150.53
7	8	2711-01-103-8910-Expenditure from Environment Fund	2.40	12.90	10.50
8	12	4810-102-0410-7693-Grant-in-Aid for solar pumps	15.00	65.79	50.79
9	13	2401-110-0101- 7797- Pradhan Mantri Fasal Bima Yojna	14.79	40.52	25.73
10		2401-110-0101-8792-Rashtriya Krishi Bima Yojna	103.10	134.85	31.75
11	19	2210-03-198-0101-620-Sub Health Centres	24.06	47.01	22.95
12	20	4215-01-102-0311-7858-Solar Energy Rural Drinking Water Supply	Token	30.76	30.76
13	21	4217-01-051-0101-7416- Thirteenth Finance Commission Grant	43.16	70.31	27.15
14	24	5054-05-337-0101-7818- Engineering Procurement Construction	Token	100.00	100.00
15	27	2202-01-001-1500-Office of the District Education Officer (For Basic Minimum Services)	89.88	103.47	13.59
16	30	2215-02-107-0701-7610-Swachchh Bharat Abhiyan	430.84	571.99	141.15
17	41	2210-03-796-198-0102-620-Sub Health Centres	24.54	44.54	20.00
18		2215-02-796-107-0702-7610- Swachchh Bharat Abhiyan	159.14	233.84	74.70
19		2401-796-110-0102-7797- Pradhan Mantri Fasal Bima Yojna	11.25	30.99	19.74
20		2401-796-110-0102-8792- Rastriya Krishi Bima Yojna	76.00	105.85	29.85
21		4702-796-101-0102-3828-Minor Irrigation Schemes	225.00	281.49	56.49
22		4810-796-102-0410-7693-Grant in Aid for solar pumps	14.00	40.00	26.00
23		42	5054-05-796-337-0102-7818-Engineering Procurement Construction	Token	15.00
24	58	2245-01-101-7710-Aid for crop destruction	1.00	35.54	34.54
25	58	2245-80-800-7408-Efficiency Development under State Disaster Management	Token	26.27	26.27
26	64	2202-02-789-106-0103-5904-Free supply of text books	10.70	25.49	14.79
27		2215-02-789-107-0703-7610-Swachch Bharat Abhiyan	110.02	163.27	53.25
28		4700-02-789-800-0103-2898-Dam and appurtenant Works	30.00	40.08	10.08
29		4810-789-102-0410-7693-Grant-in-Aid to Solar Pump	4.00	22.00	18.00
30		5054-05-789-337-0103-7818-Engineering Procurement and Construction	Token	10.00	10.00
31	79	4210-03-105-0701-8939-Medical College Rajnandgaon	45.00	58.03	13.03
32	81	3604-191-4035-Grant to LBs on account of loss of income due to crediting to Government of fees, fines and other receipts	10.00	49.38	39.38
33		3604-193-8018- Grant to Urban Local Bodies equal to income received from Entry Tax	160.73	180.73	20.00
TOTAL			2,702.61	4,044.72	1,347.11

(Source: Appropriation Account 2016-17)

Appendix 2.3

(Reference: Paragraph-2.2.4: Page 33)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total provision	Savings	Percentage of savings
1	2	3	4	5	6
A-Revenue voted					
1	4	Home Department - other expenditure	32.35	16.63	51.41
2	6	Finance Department	5,309.27	1,743.99	32.85
3	10	Forest	974.85	228.09	23.40
4	11	Commerce and Industry	199.71	50.43	25.25
5	12	Energy Department	794.24	292.56	36.84
6	14	Animal Husbandry Department	419.34	113.26	27.01
7	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	152.46	44.74	29.35
8	18	Labour	131.86	51.93	39.38
9	20	Public Health Engineering	359.43	83.39	23.20
10	21	Housing and Environment Department	177.07	88.78	50.14
11	23	Water Resources Department	528.62	115.43	21.84
12	24	Public Works-Roads and Bridges	931.68	354.80	38.08
13	27	School Education	4,537.28	997.73	21.99
14	28	State Legislature	56.90	22.41	39.38
15	29	Administration of Justice and Elections	316.16	102.42	32.39
16	31	Planning, Economics and Statistics Department	53.99	31.48	58.31
17	34	Social Welfare	78.70	21.82	27.73
18	36	Transport	62.46	27.51	44.04
19	37	Tourism	40.23	17.38	43.20
20	39	Food Civil Supplies and Consumer Protection Department	2,111.35	456.75	21.63
21	41	Tribal Area Sub-Plan	10,222.29	2,807.58	27.47
22	43	Sport and Youth Welfare	95.59	73.95	77.36
23	44	Higher Education	662.63	222.87	33.63
24	47	Technical Education and Manpower Planning	514.88	175.41	34.07
25	49	Scheduled Castes Welfare	40.25	12.07	29.99
26	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	33.35	19.19	57.54
27	54	Agriculture Research and Education	132.77	36.95	27.83
28	55	Women and Child Development	964.32	318.72	33.05
29	64	Special Component Plan for Scheduled Castes	3,506.69	794.37	22.65
30	67	Public Works-Buildings	663.36	236.80	35.70
31	69	Urban Administration and Development Department-urban welfare	1146.83	417.45	36.40
32	71	Information Technology and Bio-Technology	107.06	48.85	45.63
33	79	Medical Education Department	548.23	145.59	26.56
34	82	Financial Assistance to Three tier PRIs under Tribal Area sub-Plan	1,902.68	418.14	21.98
Total – A			37,808.88	10,589.47	28.01
B-Capital voted					
35	8	Land Revenue and District Administration	83.04	80.18	96.56
36	10	Forest	24.58	21.65	88.08
37	11	Commerce and Industry	135.42	27.67	20.43
38	12	Energy Department	811.04	339.31	41.84

1	2	3	4	5	6
39	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	74.4	47.06	63.25
40	19	Public Health and Family Welfare	41.28	13.68	33.14
41	21	Housing and Environment Department	657.21	178.88	27.22
42	24	Public Works-Roads and Bridges	1,720.67	804.95	46.78
43	27	School Education	229.05	70.65	30.84
44	29	Administration of Justice and Elections	40.51	39.82	98.3
45	30	Panchayat and Rural Development Department	707.99	158.31	22.36
46	36	Transport	33.25	33.25	100
47	37	Tourism	48.49	21.88	45.12
48	39	Food Civil Supplies and Consumer Protection Department	40.04	17.99	44.93
49	40	Ayacut Department	28.5	10.91	38.28
50	41	Tribal Area Sub-Plan	2,789.62	575.76	20.64
51	42	Public Works relating to Tribal Area sub-Plan-Roads and Bridges	1,156.23	574.36	49.68
52	44	Higher Education	18.28	12.26	67.07
53	47	Technical Education and Manpower Planning Department	100.82	67.82	67.27
54	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	34.19	20.00	58.50
55	54	Agriculture Research and Education	14.50	13.50	93.10
56	55	Women and Child Development	62.52	13.85	22.15
57	64	Special Component Plan for Scheduled Castes	1,324.58	492.52	37.18
58	65	Aviation Department	46.00	35.17	76.46
59	66	Welfare of Backward Classes	19.93	14.52	72.85
60	67	Public Works-Buildings	643.71	251.27	39.03
61	76	Externally Aided Projects pertaining to Public Works Department	1100	393.95	35.81
62	80	Financial Assistance to Three tier Panchayati Raj Institutions	371.92	230	61.84
63	81	Financial Assistance to Urban Bodies	397.47	109.37	27.52
64	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	235.60	184.08	78.13
Total – B			12,990.84	4,854.62	37.37
C-Revenue charged					
65	29	Administration of Justice and Elections	53.36	15.26	28.60
66	81	Financial Assistance to Urban Bodies	69.00	39.38	57.07
Total – C			122.36	54.64	44.66
D-Capital charged					
67	CH-2	Public Debt	1,946.33	793.7	40.78
Total – D			1,946.33	793.70	40.78
Total - A+B+C+D			52,868.41	16,292.43	30.82

(Source: Appropriation Account 2016-17)

Appendix 2.4

(Reference: Paragraph-2.2.4: Page 33)

Grant wise details where substantial savings (₹20 crore and above) occurred during the year

(₹ in crore)

SI. no.	Grant no.	Name of Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage of savings
1	2	3	4	5	6	7
A-Revenue voted						
1	3	Police	3,321.91	2,733.91	588.00	17.70
2	6	Finance Department	5,309.27	3,565.28	1,743.99	32.85
3	8	Land Revenue and District Administration	1,005.11	809.46	195.65	19.47
4	10	Forest	974.85	746.76	228.09	23.40
5	12	Energy Department	794.24	501.68	292.56	36.83
6	13	Agriculture	1,266.78	1,072.30	194.48	15.35
7	14	Animal Husbandry Department	419.34	306.09	113.26	27.01
8	19	Public Health and Family Welfare	1,707.24	1,418.87	288.37	16.89
9	23	Water Resources Department	528.62	413.19	115.43	21.84
10	24	Public Works-Roads and Bridges	931.68	576.88	354.80	38.08
11	27	School Education	4,537.28	3,539.55	997.73	21.99
12	29	Administration of Justice and Elections	316.16	213.74	102.42	32.39
13	30	Panchayat and Rural Development Department	3,412.73	2,743.57	669.16	19.61
14	33	Tribal Welfare	1,960.04	1,586.39	373.65	19.06
15	39	Food Civil Supplies and Consumer Protection	2,111.35	1,654.60	456.75	21.63
16	41	Tribal Area sub-Plan	10,222.29	7,414.71	2,807.58	27.47
17	44	Higher Education	662.63	439.76	222.87	33.63
18	47	Technical Education and Manpower Planning Department	514.88	339.47	175.41	34.07
19	55	Women and Child Development	964.32	645.59	318.72	33.05
20	64	Special Component Plan for Scheduled Castes	3,506.69	2,712.31	794.37	22.65
21	67	Public Works-Buildings	663.36	426.57	236.80	35.70
22	69	Urban Administration and Development Department-urban welfare	1,146.83	729.38	417.45	36.40
23	79	Medical Education Department	548.23	402.64	145.59	26.56
24	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	1,902.68	1,484.54	418.14	21.98
Total-A			48,728.50	36,477.23	12,251.27	25.14
B-Capital voted						
25	12	Energy Department	811.04	471.74	339.31	41.84
26	21	Housing and Environment Department	657.21	478.33	178.88	27.22
27	24	Public Works-Roads and Bridges	1,720.67	915.71	804.95	46.78
28	30	Panchayat and Rural Development Department	707.99	549.68	158.31	22.36
29	41	Tribal Area Sub-Plan	2,789.62	2,213.86	575.76	20.64
30	42	Public Works relating to Tribal Area sub- Plan-Roads and Bridges	1,156.23	581.87	574.36	49.68
31	64	Special Component Plan for Scheduled Castes	1,324.58	832.06	492.52	37.18
32	67	Public Works-Buildings	643.71	392.44	251.27	39.03
33	76	Externally Aided Projects pertaining to Public Works Department	1,100.00	706.05	393.95	35.81
34	80	Financial Assistance to Three tier PRIs	371.92	141.92	230.00	61.84
35	81	Financial Assistance to Urban Bodies	397.47	288.10	109.37	27.52
36	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	235.60	51.52	184.08	78.13
Total – B			11,916.04	7,623.29	4,292.76	36.03
C-Capital charged						
37	CH-2	Public Debt	1,946.33	1,152.63	793.70	40.78
Total – C			1,946.33	1,152.63	793.70	40.78
Total (A+B+C)			62,590.87	45,253.15	17,337.73	27.70

(Source: Appropriation Account 2016-17)

Appendix 2.5

(Reference: Paragraph-2.2.4: Page 33)

Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year

(₹ in crore)

Sl. no.	Grant no.	Sub-head	Total grant	Total expenditure	Total saving
1	3	2055-003-0195-Other Police Training School	55.22	35.12	20.10
2		2055-104-4492-Normal Expenditure (Special Police)	1,049.38	854.67	194.71
3		2055-104-0701-7307-Special Infrastructural Development Schemes	25.00	0.00	25.00
4		2055-109-4491-General Expenditure (District Establishment)	1,659.66	1427.30	232.36
5		2055-800-7506-Foundation and Strengthening of Police Station in Naxal Region	22.39	0.00	22.39
6	6	2071-01-101-2413-Payable to Retired Salaried Persons	3,450.00	1,895.96	1,554.04
7		2071-01-104-4590-Service and Death-cum-Retirement Gratuity	500.00	399.42	100.58
8	7	2039-800-4034-Running of Departmental Liquor Shops	60.21	35.09	25.12
9	10	2406-01-101-3877-Regional Forest Circle	378.30	305.05	73.25
10		2406-01-203-535-Timber	93.83	54.38	39.45
11		2406-04-101-0701-7261-National Afforestation Programme	50.22	25.23	24.99
12	21	4217-01-051-0101-5371-Naya Raipur Development Authority	147.47	127.47	20.00
13	29	4059-01-051-0101-2450-Administration of Justice	22.51	0.69	21.82
14	39	2408-01-102-3248-Subsidy to State Co-operative Marketing Federation for Meeting Losses in Procurement of Food Grains	481.60	461.60	20.00
15		2408-01-102-0701-7801-Mulya Sthirikaran Nidhi Yojana	27.00	0.00	27.00
16		2408-01-102-0101-6839-Mukhyamantri Khadhyan Sahayata Yojana	1,162.00	774.45	387.55
17	41	2408-01-796-102-0102-6839-Mukhyamantri Khadyan Sahayata Yojana	1,703.00	1,018.27	684.73
18		2408-01-796-102-0102-7436-Gram Distribution Under Antodaya Anna Yojana	270.00	167.50	102.50
19	64	2408-01-789-102-0103-6839-Mukhya Mantri Khadyanna Sahayata Yojana	459.00	309.78	149.22
20	67	2059-80-001-2418-Execution	224.54	173.34	51.20
21		2059-80-001-0101-2418-Execution	107.99	78.54	29.45
22	79	2210-04-101-460-Ayurvedic Hospital and Dispensaries	92.28	69.61	22.67
23	81	3604-191-4035-Grants to Local Bodies on account of loss of Income due to Crediting to Government of Fees, Fines and Other Receipts	20.00	7.52	39.38
24	82	2202-01-796-196-0102-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	152.86	105.92	46.94
25		2202-02-796-197-0102-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	395.80	315.27	80.53
Total			12,637.16	8,642.18	3,994.98

(Source: Appropriation Account 2016-17)

Appendix 2.6

(Reference: Paragraph-2.2.5: Page 34)

List of Grants having persistent savings during 2012-13 to 2016-17

Sl. No.	Grant No	Number and name of the Grant/Appropriation	Amount of Savings (₹ in crore)				
			per cent of total Grant (in italics)				
			2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6	7	8
Revenue voted							
1	1	General Administration	24.12 <i>21.59</i>	27.98 <i>21.89</i>	25.96 <i>15.69</i>	17.30 <i>11.22</i>	30.68 <i>17.61</i>
2	3	Police	108.34 <i>6.08</i>	133.44 <i>6.07</i>	84.74 <i>3.56</i>	113.20 <i>4.29</i>	588.00 <i>17.70</i>
3	7	Commercial Tax Department	37.51 <i>20.93</i>	14.57 <i>9.07</i>	21.81 <i>11.64</i>	42.77 <i>17.04</i>	69.96 <i>19.49</i>
4	8	Land Revenue and District Administration	158.61 <i>38.05</i>	126.00 <i>22.20</i>	176.70 <i>32.46</i>	113.08 <i>16.89</i>	195.65 <i>19.47</i>
5	10	Forest	73.41 <i>10.93</i>	73.09 <i>9.98</i>	57.65 <i>7.34</i>	105.70 <i>11.62</i>	228.09 <i>23.40</i>
6	11	Commerce and Industry	13.98 <i>15.81</i>	26.12 <i>23.53</i>	15.69 <i>14.31</i>	21.16 <i>13.76</i>	50.43 <i>25.25</i>
7	13	Agriculture	57.42 <i>8.54</i>	173.70 <i>23.94</i>	204.27 <i>10.40</i>	265.22 <i>25.98</i>	194.48 <i>15.35</i>
8	14	Animal Husbandry Department	26.36 <i>7.51</i>	70.54 <i>23.99</i>	61.21 <i>19.16</i>	51.25 <i>14.60</i>	113.26 <i>27.01</i>
9	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	23.30 <i>17.19</i>	26.43 <i>11.36</i>	112.34 <i>32.63</i>	75.36 <i>55.67</i>	44.74 <i>29.35</i>
10	17	Co-operation	49.40 <i>25.91</i>	31.85 <i>18.62</i>	36.99 <i>32.19</i>	44.82 <i>31.27</i>	41.23 <i>18.08</i>
11	18	Labour	25.87 <i>36.75</i>	33.64 <i>34.28</i>	60.55 <i>52.68</i>	43.61 <i>37.06</i>	51.93 <i>39.38</i>
12	19	Public Health and Family Welfare	89.83 <i>13.36</i>	89.30 <i>11.14</i>	241.13 <i>19.47</i>	189.76 <i>14.44</i>	288.37 <i>16.89</i>
13	20	Public Health Engineering	30.78 <i>10.26</i>	54.68 <i>16.89</i>	90.03 <i>19.21</i>	50.24 <i>12.80</i>	83.39 <i>23.20</i>
14	21	Housing and Environment	58.64 <i>68.75</i>	43.07 <i>44.71</i>	44.96 <i>40.09</i>	114.49 <i>73.25</i>	88.78 <i>50.14</i>
15	24	Public Works-Roads and Bridges	21.23 <i>3.20</i>	128.26 <i>11.88</i>	222.76 <i>29.78</i>	314.73 <i>29.46</i>	354.80 <i>38.08</i>
16	27	School Education	592.94 <i>22.36</i>	720.41 <i>24.88</i>	574.58 <i>18.38</i>	957.45 <i>24.41</i>	997.73 <i>21.99</i>
17	28	State Legislature	12.87 <i>41.37</i>	11.63 <i>34.03</i>	10.72 <i>27.19</i>	16.85 <i>34.88</i>	22.41 <i>39.38</i>
18	29	Administration of Justice and Elections	40.60 <i>24.32</i>	70.29 <i>26.35</i>	86.34 <i>28.74</i>	62.26 <i>22.71</i>	102.42 <i>32.39</i>
19	30	Panchayat and Rural Development Department	65.21 <i>13.19</i>	211.47 <i>27.17</i>	748.51 <i>33.30</i>	1133.54 <i>46.97</i>	669.16 <i>19.61</i>
20	36	Transport	15.18 <i>38.77</i>	16.90 <i>38.52</i>	17.13 <i>36.58</i>	24.90 <i>43.18</i>	27.51 <i>44.04</i>

1	2	3	4	5	6	7	8
21	39	Food Civil Supplies and Consumer Protection	10.77	215.60	665.56	1615.27	456.75
			1.05	6.04	30.60	30.31	21.63
22	41	Tribal Area Sub-Plan	629.07	1,072.97	2,393.70	3,146.19	2,807.58
			17.03	22.82	28.82	32.93	27.47
23	43	Sport and Youth Welfare	32.96	40.50	43.23	73.79	73.95
			32.35	67.48	74.27	65.67	77.36
24	44	Higher Education	146.54	140.49	186.97	132.05	222.87
			33.72	26.48	32.90	22.20	33.63
25	47	Technical Education and Manpower Planning Department	64.46	60.76	108.35	335.89	175.41
			38.87	32.47	37.88	56.73	34.07
26	54	Agriculture Research and Education	10.50	24.61	13.50	26.47	36.95
			12.88	24.13	14.06	22.92	27.83
27	55	Women and Child Development	156.44	115.87	229.20	286.11	318.72
			21.16	17.78	28.01	31.51	33.05
28	58	Relief on account of Natural Calamities and Scarcity	137.61	204.78	116.51	1,853.80	81.94
			34.64	33.97	26.84	57.25	9.25
29	64	Special Component Plan for Scheduled Castes	284.43	398.96	932.09	1,148.10	794.37
			23.49	26.98	30.94	34.79	22.65
30	66	Welfare of Backward Classes	19.39	14.57	48.05	60.12	42.22
			17.41	8.62	23.50	27.73	14.22
31	67	Public Works-Buildings	25.91	16.19	71.96	126.10	236.80
			8.03	4.37	16.08	25.02	35.70
32	69	Urban Administration and Development Department-Urban Welfare	228.93	347.11	454.03	345.55	417.45
			72.20	64.06	70.09	71.31	36.40
33	71	Information Technology and Bio-Technology	19.45	11.99	77.29	26.42	48.85
			29.23	20.67	53.05	19.78	45.63
34	79	Medical Education Department	56.11	84.63	68.11	66.00	145.59
			21.69	25.94	18.85	16.96	26.56
35	80	Financial Assistance to Three tier PRIs	337.74	487.28	521.08	402.43	270.46
			12.52	16.08	14.00	11.50	7.06
36	81	Financial Assistance to Urban Bodies	106.88	87.43	257.01	301.30	615.88
			7.49	5.72	17.38	19.75	34.07
37	82	Financial Assistance to Three tier PRIs under Tribal Area sub-Plan	151.32	314.77	364.17	257.04	418.14
			11.24	19.24	16.95	18.41	21.98
Capital voted							
38	20	Public Health Engineering	17.59	44.72	20.42	72.94	43.40
			37.19	87.43	34.90	39.84	18.29
39	21	Housing and Environment	178.59	229.56	209.40	616.45	178.88
			48.99	81.17	60.34	66.96	27.22
40	24	Public Works-Roads and Bridges	73.63	16.37	78.01	678.76	804.95
			8.71	2.19	7.17	45.43	46.78
41	30	Panchayat and Rural Development Department	401.46	20.62	203.50	317.72	158.31
			79.81	5.28	26.65	32.04	22.36
42	37	Tourism	20.00	26.20	11.50	16.00	21.88
			71.43	85.62	63.89	100.00	45.12

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1	2	3	4	5	6	7	8
43	39	Food Civil Supplies and Consumer Protection Department	76.50	48.33	46.31	15.56	17.99
			11.95	7.58	82.11	29.04	44.93
44	41	Tribal Area sub-Plan	734.34	626.73	808.73	686.97	575.76
			37.91	31.01	41.50	29.19	20.64
45	42	Tribal Area sub-Plan -Roads and Bridges	234.80	185.03	81.59	372.00	574.36
			51.05	40.78	19.48	47.59	49.68
46	45	Minor Irrigation Works	102.59	125.02	95.39	96.52	94.59
			17.03	19.84	21.14	19.83	18.50
47	47	Technical Education and Manpower Planning Department	21.72	37.21	36.47	61.28	67.82
			86.95	89.66	53.16	64.54	67.27
48	64	Special Component Plan for Scheduled Castes	314.76	296.27	218.11	470.44	492.52
			29.02	30.63	25.37	40.62	37.18
49	67	Public Works-Buildings	149.14	124.31	56.81	125.66	251.27
			42.88	31.30	15.21	20.65	39.03
50	68	Public Works relating to Tribal Area sub-Plan –Buildings	74.24	67.02	46.83	20.87	36.35
			40.71	36.29	20.21	10.15	15.17
51	79	Medical Education Department	21.91	27.81	10.15	86.20	27.14
			65.89	76.82	24.76	61.88	19.68
Revenue charged							
52	29	Administration of Justice and Elections	12.49	12.03	13.02	11.82	15.26
			37.33	32.42	31.51	24.66	28.60

(Source: Appropriation Accounts from 2012-13 to 2016-17)

Appendix 2.7

(Reference: Paragraph - 2.2.6: Page 34)

Cases in which the entire provision of ₹ 10 crore or more remained unutilized

(*₹ in crore*)

Sl. no.	Grant no.	Name of the Scheme	Total provision	Unutilised provision
1	2	3	4	5
1	8	3054-04-337-8911- Expenditure from Infrastructure Fund	11.00	11.00
2		4059-01-051-6333-Land Revenue Office Building	12.00	12.00
3		4059-80-052-0101-7787-E-Dharti	22.66	22.66
4		4515-196-0510-8911-Expenditure from Infrastructure Fund	43.20	43.20
5	10	4406-01-101-0701-5538-Integrated Forest Safety Conservation Scheme	18.00	18.00
6	11	2852-80-102-0101-7785-Capital Investment Incentive Assistance	15.00	15.00
7		2852-80-102-0101-8890-Food Processing Grant-in-Aid	14.00	14.00
8		4851-101-0101-5586-Aid for Export Infrastructure Development	10.00	10.00
9	12	2801-80-101-0101-7758-Grant to Chhattisgarh State Electricity Distribution Company Under 'Uday'	217.53	217.53
10		4801-06-190-0701-7655-Ekikrit Vidyut Vikas Yojna	15.00	15.00
11		6801-190-0101-7498- Capital Expenditure on Power Transmission/ Generation/ Distribution Company	300.00	300.00
12	14	2403-101-0101-7403-Kamdhenu Veterinary University	21.58	21.58
13	21	2216-02-190-0101-7444-Vikas Nagar Yojana	35.00	35.00
14		5054-03-337-0101-1826- Asphalting	14.00	14.00
15		5054-05-337-0101-7733-Construction of Road Under Annuity	100.00	100.00
16	25	6853-01-190-0420-7796- Works activities related to Chhattisgarh Mineral Development Corporation	50.09	50.09
17	27	2202-01-053-9005-Maintenance of Buildings, Minor Works and Repairs	105.00	105.00
18		4202-01-202-0701-7247-National Secondary Educational Drive	58.34	58.34
19	30	4515-102-0801-7645-Gramin Sadak Network Prabandhan Ekai	20.00	20.00
20		5054-04-101-0101-4871-Construction of Bridges on P.M.G.S.Y. Roads	18.00	18.00
21	31	3454-02-111-0701-7413-Strengthening of State Statistical Plan	14.27	14.27
22	36	5055-050-0801-7750-Driving Training and Research Institute	14.40	14.40
23	41	2202-03-796-001-0702-8971-Rashtriya Uchattar Shiksha Yojana	39.96	39.96
24		2235-02-796-102-0702-7423-Indira Gandhi Matritwa Sahayog Yojana	30.00	30.00
25		2801-80-796-101-0102-7758-Grant to Chhattisgarh State Electricity Distribution Company Under 'UDAY'	165.32	165.32
26		4202-01-796-202-0702-8979-Integreted Umbrella Scheme	12.00	12.00
27		4210-01-796-110-0702-8940-Medical College and attached Hospitals, Surguja	29.50	29.50
28		4702-796-101-0702-684-Pradhan Mantri Krishi Sinchai Yojana	15.00	15.00
29		5054-04-796-101-0102-4871-Construction of Bridge on P.M.G.S.Y. Roads	18.00	18.00
30		5054-04-796-337-0102-4855- Pradhan Mantri Gram Sadak Yojana	30.00	30.00
31	42	5054-05-796-337-0102-7733- Construction of Roads under Annuity	15.00	15.00

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1	2	3	4	5
32	43	2204-103-0101-8923-Mukhya Mantri Yuva Bharat Darshan Yojana	10.00	10.00
33		2204-104-0701-7641-Rajiv Gandhi Khel Abhiyan	15.00	15.00
34		2204-104-0101-7473- 37th National Game	41.00	41.00
35	44	4202-01-203- 0101-7751-Swami Vivekanand Gyandeep Scheme	10.00	10.00
36	45	4702-101-0701-7684-Pradhan Mantri Krishi Sinchai Yojana	15.00	15.00
37	47	2203-001-0701-8971-National Higher Education Mission	13.00	13.00
38		2230-03-003-0801-7438-State Skill Development Mission	34.00	34.00
39	53	4217-60-789-191-1103-7241-Development of Urban Basic Infrastructure	20.00	20.00
40	55	2235-02-102-0701-7423-Indira Gandhi Matritva Sahayog Yojana	30.00	30.00
41		2235-02-103-0101-8957-Noni Suraksha Yojana	30.00	30.00
42	58	2245-01-800-1467-District and Other Roads	20.00	20.00
43		2245-01-800-1467-District and Other Roads	11.00	11.00
44		2245-02-101-747-Relief to Hailstorm Victim	10.00	10.00
45	64	2202-03-789-001-0703- 8971-National Higher Education Mission	13.32	13.32
46		2235-02-789-102-0703-7423-Indira Gandhi Matritwa Sahyog Yojana	10.00	10.00
47		2801-80-789-101-0103-7758-Grant to Chhattisgarh State Electricity Distribution Company Under "UDAY"	52.21	52.21
48		4801-06-789-190-0703-7655-Ekikrit Vidyut Vikas Yojana	11.00	11.00
49		5054-05-789-337-0103-7733-Construction of Roads under Annuity	10.00	10.00
50	67	4210-03-105-0101-2216- Basic Courses on Nursing in Public Health	10.15	10.15
51	79	2210-01-110-0701-7637-State Cancer Institute	10.00	10.00
Total			1,859.53	1,859.53

(Source: Appropriation Account 2016-17)

Appendix 2.8

(Reference: Paragraph - 2.2.7 (a): Page 34)

Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants

(₹ in crore)

Sl. no.	Grant no.	Name of Grant/Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6	7
A-Revenue voted						
1	1	General Administration	158.10	143.59	14.51	16.18
2	3	Police	3,290.12	2,731.14	558.98	31.79
3	6	Finance Department	5,301.27	3,565.29	1,735.98	7.99
4	10	Forest	950.66	730.68	219.98	1.32
5	11	Commerce and Industry	197.58	149.27	48.31	2.12
6	12	Energy Department	649.24	501.68	147.56	145.00
7	13	Agriculture	1,217.45	1,072.28	145.17	49.35
8	14	Animal Husbandry Department	416.59	306.10	110.49	2.76
9	15	Financial Assistance to Three tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	115.05	107.71	7.34	37.42
10	16	Fisheries	51.95	47.44	4.51	2.71
11	17	Co-operation	191.07	186.84	4.23	37.00
12	19	Public Health and Family Welfare	1,642.75	1,418.83	223.92	64.50
13	26	Culture Department	36.06	33.58	2.48	3.50
14	27	School Education	4,307.78	3,539.56	768.22	229.51
15	28	State Legislature	53.56	34.49	19.07	3.36
16	29	Administration of Justice and Elections	311.73	191.34	120.39	4.42
17	33	Tribal Welfare	1,953.70	1,586.39	367.31	6.35
18	37	Tourism	33.85	22.86	10.99	6.38
19	39	Food Civil Supplies and Consumer Protection Department	2,070.90	1,654.59	416.31	40.45
20	41	Tribal Area sub-Plan	9,247.92	7,409.94	1,837.98	969.12
21	44	Higher Education	654.88	439.76	215.12	7.75
22	47	Technical Education and Manpower Planning Department	464.96	339.47	125.49	49.95
23	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	26.87	14.16	12.71	6.48
24	55	Women and Child Development	943.78	645.60	298.18	20.55

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1	2	3	4	5	6	7
25	64	Special Component Plan for Scheduled Castes	3,053.89	2,710.72	343.17	451.06
26	66	Welfare of Backward Classes	275.61	254.61	21.00	21.22
27	69	Urban Administration and Development Department-urban Welfare	819.84	729.37	90.47	327.00
28	71	Information Technology and Bio-Technology	101.06	58.21	42.85	6.00
29	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	1,581.03	1,484.55	96.48	321.65
30	83	Financial Assistance to Urban Bodies under Tribal Area sub-Plan	41.71	37.66	4.05	5.37
Total-A			40,160.96	32,147.71	8,013.25	2,878.26
B-Capital voted						
31	3	Police	28.78	28.72	0.06	7.12
32	21	Housing and Environment Department	544.05	443.33	100.72	43.16
33	24	Public Works - Roads and Bridges	1,692.67	915.71	776.96	28.00
34	30	Panchayat and Rural Development Department	703.41	549.67	153.74	4.58
35	37	Tourism	33.50	26.62	6.88	14.99
36	47	Technical Education and Manpower Planning Department	97.77	33.01	64.76	3.06
37	64	Special Component Plan for Scheduled Castes	12,490.04	832.06	11,657.98	67.75
38	67	Public Works-Buildings	498.71	392.47	106.24	24.66
39	80	Financial Assistance to Three tier Panchayati Raj Institutions	362.00	141.92	220.08	9.92
40	81	Financial Assistance to Urban Bodies	220.97	215.60	5.37	100.00
Total-B			16,671.90	3,579.11	13,092.79	303.24
Total-A+B			56,832.86	35,726.82	21,106.04	3,181.50

(Source: Appropriation Account 2016-17)

Appendix 2.9
(Reference: Paragraph-2.2.7 (b): Page 34)
Excessive supplementary provisions under Grants

(₹ in crore)

Sl. no.	Grant no.	Name of Grant/Appropriation	Original provision	Supplementary provision	Total provision	Actual expenditure	Saving
A-Revenue voted							
1	7	Commercial Tax Department	275.47	83.43	358.90	288.94	69.96
2	8	Land Revenue and District Administration	798.34	206.79	1005.13	809.45	195.68
3	30	Panchayat and Rural Development Department	2,569.61	843.11	3,412.72	2,743.57	669.15
4	32	Public Relations Department	113.49	35.29	148.78	141.64	7.14
5	80	Three tier Panchayati Raj Institutions	3,517.00	315.33	3,832.33	3,505.47	326.86
6	81	Financial Assistance to Urban Bodies	1,591.03	216.57	1,807.60	1,745.98	61.62
Total-A			9,115.38	1,988.90	11,104.28	9,824.28	1,280.00
B-Capital voted							
7	12	Energy Department	739.11	71.93	811.04	471.74	339.30
8	27	School Education	87.05	142.00	229.05	158.41	70.64
9	41	Tribal Area sub-Plan	2,204.82	584.80	2,789.62	2,213.86	575.76
10	79	Medical Education Department	92.58	45.25	137.83	110.69	27.14
Total-B			3,123.56	843.98	3,967.54	2,691.44	1,276.10
Total (A+B)			12,238.94	2,832.88	15,071.82	12,515.72	2,556.10

(Source: Appropriation Account 2016-17)

Appendix 2.10

(Reference: Paragraph-2.2.8 (a): Page 34)

Unnecessary supplementary provisions under Sub Heads

(₹ in crore)

Sl. no.	Grant no.	Name of the Scheme	Original provision	Actual expenditure	Savings	Supplementary provision
1	2	4	5	6	7	8
1	3	2055-104-4492-Normal Expenditure (Special Police)	1,028.78	854.67	174.11	21.79
2	6	2054-097-1026-Treasury Establishment	37.69	25.40	12.29	1.13
3		2885-60-190-4843-Infrastructure Development Corporation	1.50	0.50	1.00	1.00
4	7	2040-001-3569-Headquarter Establishment Expenditure	14.88	10.85	4.03	4.93
5	8	2053-093-1510-District Establishment	247.94	204.95	42.99	2.25
6	19	2210-01-196-0101-1473-District Hospitals	85.99	60.86	25.13	1.80
7	27	2202-01-111-0701-5396-Sarva Shiksha Abhiyan	1,100.00	925.28	174.72	150.00
8		2202-01-112-0701-5169- Mid-day Meal Programme in Schools	73.24	71.37	1.87	11.71
9	28	2011-02-101-4007-Legislative Assembly	30.80	22.38	8.42	3.36
10	29	2014-102-573-High Court	50.26	37.08	13.18	1.10
11	39	6408-02-190-0311-8545-Construction of Godowns with NABARD Assistance	20.43	19.56	0.87	11.11
12	41	2202-01-796-109-0702-8979-Integrated Umbrella Scheme	124.00	51.64	72.36	5.75
13		2202-01-796-111-0702-5396-Sarva Shiksha Abhiyan	836.00	647.17	188.83	114.00
14		2202-03-796-103-0102-798- Arts, Science and Commerce College	72.10	58.46	13.64	5.00
15		2210-01-796-196-0102-1473-District Hospitals	55.79	40.55	15.24	1.80
16		2236-02-796-101-0102-7747-Mahtari Jatan Yojana	9.50	8.65	0.85	5.36
17		2236-02-796-101-0102-7765-Mukhyamantri Amrit Yojana	9.50	5.15	4.35	3.72
18		2501-06-796-102-0702-7490- National Rural Livelihood Mission	76.00	72.49	3.51	9.88
19		4202-02-796-103-0702-7438-State Skill Development Mission	4.12	2.71	1.41	5.60
20		6408-02-796-190-0312-8545-Construction of Godowns with NABARD Assistance	15.53	14.86	0.67	8.45
21	44	2202-03-103-0101-798- Arts, Science and Commerce Colleges	89.76	81.92	7.84	7.00
22	53	2217-05-789-193-1103-7260-Grant for Basic Services of Urban Bodies	4.82	1.93	2.89	2.95
23		2853-02-789-800-0103-7611-Transfer of Revenue Received from Minor Minerals to Urban Local Bodies	4.00	3.74	0.26	3.53
24	55	2236-02-101-0101-7747-Mahtari Jatan Yojana	12.50	11.60	0.90	7.05
25		2236-02-101-0101-7765-Mukhyamantri Amrit Yojana	12.50	6.01	6.49	4.90
26		2236-02-101-0101-9050-Minimum Needs Programme Special Nutrition Scheme	22.90	16.66	6.24	1.13

1	2	4	5	6	7	8	
27	64	2202-01-789-111-0703-5396-Sarva Shiksha Abhiyan	264.00	234.78	29.22	36.00	
28		2202-02-789-109-0103-3673-State Scholarship	74.20	55.99	18.21	10.00	
29		2202-03-789-103-0103-798-Arts, Science and Commerce Colleges	32.67	27.20	5.47	2.00	
30		2225-01-789-102-0603-7626-Special Central Assistance Sponsored Schemes for Local Development Programme	19.90	9.02	10.88	2.67	
31		2236-02-789-101-0103-7747-Mahtari Jatan Yojana	3.00	2.62	0.38	1.69	
32		2236-02-789-101-0103-7765-Mukhyamantri Amrit Yojana	3.00	1.03	1.97	1.18	
33	66	2202-02-109-0101-5551-Distribution of Free Cycle to High School Girls	6.00	4.40	1.60	7.99	
34	67	4059-01-051-0801-5558-Construction of Consumer Forum Buildings	2.00	0.00	2.00	2.00	
35		4216-01-106-0101-5640-Construction of Residential Campus for High Court	2.00	0.93	1.07	1.00	
36	80	2202-02-196-0101-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	185.00	156.96	28.04	5.46	
37	81	2202-01-192-8403-Grants-in-aid for Salaries to Shiksha Karmi for Basic Minimum Services	42.52	41.46	1.06	8.25	
38		2217-05-191-1101-7260-Grant for Basic Services of Urban Bodies	21.47	8.59	12.88	4.00	
39		2217-05-192-1101-7260-Grant for Basic Services of Urban Bodies	7.72	3.09	4.63	6.12	
40		2217-05-193-1101-7260-Grant for Basic Services of Urban Bodies	6.95	2.78	4.17	5.59	
41		4217-60-191-1101-7241-Development of Urban Basic Infrastructure	150.20	142.39	7.81	60.00	
42		4217-60-192-1101-7241-Development of Urban Basic Infrastructure	50.77	47.21	3.56	34.00	
43		82	2202-01-796-197-0702-5169-Mid-day Meal Programme in Schools	130.00	122.90	7.10	5.16
44			2202-02-796-197-0102-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	390.00	315.27	74.73	31.10
Total			5,436.93	4,439.06	1,005.87	628.51	

(Source: Appropriation Account 2016-17)

Appendix 2.11

(Reference: Paragraph-2.2.8 (b): Page 35)

Excessive supplementary provisions under Sub Heads

(₹ in crore)

Sl. no.	Grant no.	Name of the Sub-head	Original provision	Actual expenditure	Supplementary provision required	Supplementary provision made
1	2	3	4	5	6	7
1	01	2013-105-9064-Discretionary Grant by Ministers	13.25	24.98	11.73	14.25
2	03	2055-001-7811-Dial 100/112	0.00	0.10	0.10	10.00
3	08	2029-103-1472-District Charges	207.97	210.15	2.18	5.00
4		2029-103-0701-7797- Pradhan Mantri Fasal Bima Yojna	0.00	3.56	3.56	5.25
5	13	2401-800-0101-7797-Pradhan Mantri Fasal Bima Yojana	0.00	1.07	1.07	4.00
6	15	2853-02-789-800-0103-6299-Transfer of Revenue received from Minor Minerals of Rural Areas to Panchayats	53.50	53.71	0.21	37.00
7	17	2425-107-0101-5628- Interest Grant for Rationalisation of Farmer Loan Interest Rate	70.00	88.14	18.14	37.00
8	19	2210-06-101-0701-5026-GIA for Formation of Chhattisgarh State Illness Assistance Fund	12.50	18.75	6.25	7.50
9	24	5054-04-337-0101-1826- Asphaltng	0.00	2.02	2.02	14.00
10	27	2202-02-109-0101-5551- Free Cycle Distribution to High School Girls	18.00	36.13	18.13	22.00
11		2202-02-109-0101-7367-Model School Scheme	5.76	8.28	2.52	15.00
12		4202-01-201-0101-9005- Maintenance of Buildings-Minor Works and Repairs	0.00	133.97	133.97	135.00
13	30	2216-03-105-0701-7807- Pradhan Mantri Awas Yojana	0.00	432.18	432.18	582.56
14		2501-06-102-0701-7490-National Rural Livelihood Mission	100.00	112.17	12.17	14.67
15	32	2220-01-001-2320-Direction and Administration	39.24	50.00	10.76	13.15
16		2220-60-106-1479-Establishment of District Publicity and Mobile Unit	18.84	25.66	6.82	9.00
17	37	3452-80-001-0101-7323-Indian Hotel Management Institution	3.35	8.73	5.38	6.38
18		5452-01-101-0701-7009-Development of Tourist Centres	7.00	19.99	12.99	14.99
19	39	2408-01-003-0701-8919-Fully Computerisation of Public Distribution System	0.99	2.11	1.12	3.10
20	41	2202-02-796-109-0102-5551-Free Cycle Distribution to High School Girls	25.00	44.54	19.54	28.00
21		2202-02-796-109-0102-7367-Model School Scheme	0.00	6.00	6.00	11.00
22		2202-02-796-109-0102-7592-Food for hostels under Food Security Act	0.01	8.98	8.97	11.22
23		2210-06-796-101-0702-5026-Grants-in-Aid for formation of Chhattisgarh State Illness Assistance Fund	9.50	14.05	4.55	5.70
24		2216-03-796-105-0702-7807- Pradhan Mantri Awas Yojana	0.00	496.94	496.94	572.39

1	2	3	4	5	6	7
25	41	2236-02-796-101-0702-7361- <i>Sabala Yojana</i>	58.80	63.01	4.21	5.88
26		2401-796-119-0702-7684- <i>Pradhan Mantri Krishi Sinchai Yojana</i>	6.84	7.23	0.39	3.23
27		2408-01-796-003-0702-8919-Full computerisation of Public Distribution System	0.75	1.60	0.85	2.36
28		4215-01-796-102-0312-7858-Solar Energy Rural Drinking Water Supply	0.00	44.54	44.54	50.00
29		4225-02-796-102-0602-7626-Local Development Programme Funded by Special Central Aid	37.95	66.45	28.50	59.97
30		4225-02-796-102-0802-7672- <i>Vanbandhu Kalyan Yojana</i>	5.00	8.57	3.57	10.73
31		5054-04-796-337-0312-7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	35.00	58.68	23.68	25.00
32	47	2203-001-0101-7745- <i>Chhattisgarh Yuva Suchna Kranti Yojna</i>	80.00	86.83	6.83	40.00
33		2203-112-0101-7341-Establishment of I.I.T	10.00	14.00	4.00	6.00
34		2230-03-003-0101-7700-Central Institute of Plastics Engineering and Technology	0.00	1.21	1.21	2.43
35	55	2236-02-101-0701-7361- <i>Sabala Yojana</i>	73.20	77.55	4.35	7.32
36	64	2202-02-789-109-0103-5551-Free Cycle Distribution to High School Girls	12.00	21.10	9.10	14.00
37		2202-02-789-109-0103-7367- Model School Scheme	0.00	2.62	2.62	4.00
38		2216-03-789-105-0703-7807- <i>Pradhan Mantri Awas Yojana</i>	0.00	157.39	157.39	181.05
39		2236-02-789-101-0703-7361- <i>Sabala Yojana</i>	18.00	18.17	0.17	1.80
40		6408-02-789-190-0313-8545- NABARD Assistance Godown Construction	4.90	9.82	4.92	7.80
41	65	2052-091-4043-Directorate of Aviation	25.47	28.67	3.20	5.00
42	66	2202-02-109-0801-8050-Scholarship	19.00	29.23	10.23	12.23
43	69	2217-80-191-0101-7685-Smart City	50.00	194.50	144.50	327.00
44	79	2210-01-110-1353- Medical College and attached Hospitals	0.00	1.05	1.05	5.25
45	80	2202-01-197- 8403-Grant for Salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	580.64	671.58	90.94	156.86
46		2202-01-197-0101-8403-Grant for Salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	355.00	377.91	22.91	73.63
47		2853-02-800-0101-6299-Transfer of Revenue received from Minor Mineral of Rural Areas to Panchayats	135.85	169.72	33.87	78.90
48		4515-198-1101-8555-Development of Chhattisgarh State Rural and Backward Class	52.00	60.28	8.28	9.92
49	81	3604-191-8018-Grant to Urban Local Bodies equal to income received from Entry Tax	555.06	592.98	37.92	57.93
50	82	2202-01-796-197-0102-8403-Grant for salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	558.89	659.24	100.35	239.16
51		2202-01-796-197-0702-6933- Mid-day Meal Programme in Middle Schools	80.00	80.17	0.17	5.79
52		2853-02-796-800-0102-6299-Transfer of Revenue received from Minor Mineral of Rural Areas to Panchayats	46.00	57.13	11.13	37.18
Total			3,385.26	5,363.44	1,978.18	3,008.58

(Source: Appropriation Account 2016-17)

Appendix 2.12

(Reference: Paragraph-2.2.8 (c): Page 35)

Inadequate supplementary provisions under Sub Heads

(₹ in crore)

Sl. No.	Grant No.	Name of the Sub Head	Original provision	Actual expenditure	Supplementary provision required	Supplementary provision
1	2	4	5	6	7	8
1	13	2401-110-0101-8792- <i>Rashtriya Krishi Bima Yojna</i>	100.00	134.85	34.85	3.10
2		2401-110-0101-7797- <i>Pradhan Mantri Fasal Bima Yojna</i>	0.00	40.52	40.52	14.79
3		2401-108-0701-7267-N.M.S.A. Soil Health Management Scheme	8.74	11.78	3.04	2.03
4		2401-102-0701-7350-Integrated Water Shed Management Programme	50.00	64.61	14.61	11.40
5	16	2405-101-0701-7814-Fisheries Development and Management Programme under <i>Neel Kranti</i>	0.00	8.20	8.20	2.58
6	21	4217-01-051-0101-7416-13th Finance Commission Grants	0.01	70.31	70.30	43.15
7	27	2202-01-001-1500-Office of the District Education Officer (For Basic Minimum Services)	89.82	103.47	13.65	0.06
8	29	2015-105-4311- Conduct of Parliamentary Elections	0.77	4.88	4.11	2.92
9	30	2215-02-107-0701-7610- <i>Swachhh Bharat Abhiyan</i>	200.00	571.99	371.99	230.84
10	41	2215-02-796-107-0702-7610- <i>Swachhh Bharat Abhiyan</i>	152.00	233.84	81.84	7.14
11		2401-796-110-0102-7797- <i>Pradhan Mantri Fasal Bima Yojna</i>	0.00	30.99	30.99	11.25
12		2401-108-0701-7267-N.M.S.A. Soil Health Management Scheme	3.84	7.18	3.34	1.60
13		2405-796-101-0702-7814-Fisheries Development and Management Programme under <i>Neel Kranti</i>	0.00	5.32	5.32	3.29
14	64	2215-02-789-107-0703-7610- <i>Swachch Bharat Abhiyan</i>	48.00	163.27	115.27	62.02
15		2401-789-110-0103-7797- <i>Pradhan Mantri Fasal Bima Yojana</i>	0.00	10.00	10.00	3.55
16	67	4059-01-051-0101-5918-General Administration Department	6.00	7.98	1.98	0.30
17	79	4210-03-105-0701-8939-Medical College, Rajnandgaon	5.00	58.03	53.03	40.00
18	81	3604-193-8018- Grant to Urban Local Bodies equal to income received from Entry Tax	159.89	180.73	20.84	0.84
Total			824.07	1,707.95	883.88	440.86

(Source: Appropriation Account 2016-17)

Appendix 2.13

(Reference: Paragraph-2.2.9: Page 35)

Excessive/unnecessary/insufficient re-appropriation of funds
(where excess/savings were ₹ 10 crore or above)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Total Provision	Re-appropriation	Expenditure	Final excess(+)/savings(-)
1	2	3	4	5	6	7
A – Excessive						
1	3	2055-003-195-Other Police Training School	55.02	0.20	35.12	-20.11
2	24	5054-03-337-0101-8716-Central Road Fund	60.12	-55.58	21.86	17.32
3	27	2202-02-109-0101-578-Higher Secondary School	443.53	-85.22	386.14	27.83
4	33	2202-02-109-583-Higher Secondary Schools	285.54	-93.12	238.46	46.04
5	82	2202-01-796-197-0102-8403-Grant for salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	798.05	-192.05	659.24	53.23
Total-A			1,642.26	-425.77	1,340.82	124.31
B – Unnecessary						
6	3	2055-109-4491-General Expenditure (District Establishment)	1,650.66	9.00	1,427.30	-232.36
7	19	2210-03-198-0101-620-Sub Health Centres	24.06	-0.25	47.01	23.21
8	21	4217-01-050-0101-5371-Naya Raipur Development Authority	240.00	-189.54	223.05	172.58
9	24	3054-03-797- 8716-Central Road Fund	150.00	-150.00	97.12	97.12
10	24	3054-80-001-2301-Direction and Administration Pro-rata Share of Establishment from Grant No. 67- Major Head 2059- Public Works	160.61	-160.61	104.01	104.01
11	64	2202-02-789-106-0103-5904-Free supply of text books	10.70	-2.21	25.49	17.00
Total-B			2,236.03	-493.61	1,923.98	181.56
C – Insufficient						
12	3	2055-104-4492-Normal Expenditure (Special Police)	1,050.57	-1.19	854.67	-194.70
13	3	2055-800-7506-Foundation and Strengthening of Police Station in Naxal Region	25.00	-2.61	0.00	-22.39

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1	2	3	4	5	6	7
14	8	2053-093-1510-District Establishment	250.19	-27.22	204.95	-18.02
15	10	2406-01-101-3877-Regional Forest Circle	378.80	-0.49	305.05	-73.25
16	10	2406-01-203-535-Timber	94.85	-1.02	54.38	-39.45
17	21	4217-01-051-0101-5371-Naya Raipur Development Authority	269.00	-121.53	127.47	-20.00
18	30	2515-001-1033-Block Development Office	33.73	-0.96	19.51	-13.26
19		5054-04-337-0311-8650-Mukhya Mantri Gram Gaurav Path Yojana	87.50	-0.33	68.68	-18.49
20	41	2210-03-796-198-0102-620-Sub Health Centre	24.54	-0.40	44.54	20.40
21	41	4215-01-796-102-0312-5403-Rural Piped Water Supply Scheme	45.12	-1.50	33.54	-10.09
22	41	5054-04-796-337-0312-8650-Mukhya Matri Gram Gaurav Path Yojana	66.50	-3.03	48.94	-14.53
23	55	2235-02-103-0101-8957-Noni Suraksha Yojana	30.00	-19.00	0.00	-11.00
24	64	2202-01-789-108-0103-5904-Free supply of text books	31.00	-9.50	4.50	-17.00
25	67	2059-80-001-0101-2418-Execution	108.39	-0.40	78.54	-29.45
26	82	2202-01-796-196-0102-8403-Grant for salaries to Shiksha Karmi for Basic Minimum Services	200.00	-47.14	105.92	-46.94
27	82	2202-02-796-197-0102-8403-Grant for salaries to Shiksha Karmi for Basic Minimum Services	421.10	-25.30	315.27	-80.53
Total-C			3,116.29	-261.62	2,265.96	-588.70
Grand Total - A+B+C			6,994.58	-1,181.00	5,530.76	-282.83

(Source: Appropriation Account 2016-17)

Appendix 2.14
(Reference: Paragraph-2.2.10: Page 35)
Surrender in excess of actual savings

(₹ in crore)

Sl. no.	Grant no.	Name of the Grant/Appropriation	Total provision	Savings	Surrender	Amount surrendered in excess
1	2	3	4	5	6	7
A Revenue Voted						
1	1	General Administration	174.26	30.68	31.15	0.47
2	9	Revenue Department	16.08	6.15	6.17	0.02
3	11	Commerce and Industry	199.71	50.43	50.46	0.03
4	13	Agriculture	1,266.78	194.48	194.61	0.13
5	15	Financial Assistance to Three tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	152.46	44.74	44.83	0.09
6	19	Public Health and Family Welfare	1,707.24	288.37	314.22	25.85
7	20	Public Health Engineering	359.43	83.39	86.48	3.09
8	22	Urban Administration and Development Department-Urban Bodies	28.97	5.65	5.76	0.11
9	23	Water Resources Department	528.62	115.43	115.49	0.06
10	24	Public Works-Roads and Bridges	931.68	354.80	556.10	201.30
11	25	Mineral Resources Department	204.88	12.12	12.32	0.20
12	27	School Education	4,537.28	997.73	1,033.07	35.34
13	31	Planning, Economics and Statistics Department	53.99	31.48	31.52	0.04
14	33	Tribal Welfare	1,960.04	373.65	419.44	45.79
15	40	Ayacut Department	4.15	0.85	1.01	0.16
16	43	Sport and Youth Welfare	95.59	73.95	73.99	0.04
17	44	Higher Education	662.63	222.87	223.60	0.73
18	47	Technical Education and Manpower Planning Department	514.88	175.41	176.54	1.13
19	50	Departments implementing 20 Point Programmes	1.87	0.00	0.60	0.60
20	55	Women and Child Development	964.32	318.72	324.40	5.68
21	58	Relief on account of Natural Calamities and Scarcity	885.62	81.94	103.73	21.79
22	81	Financial Assistance to Urban Bodies	1,807.58	61.59	86.40	24.81
Total-A			17,058.06	3,524.43	3,891.89	367.46

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1	2	3	4	5	6	7
B Capital voted						
23	20	Public Health Engineering	237.34	43.40	45.50	2.10
24	21	Housing and Environment Department	657.21	178.88	331.47	152.59
25	24	Public Works-Roads and Bridges	1,720.67	804.95	834.40	29.45
26	40	Ayacut Department	28.50	10.91	12.39	1.48
27	42	Public Works relating to Tribal Area sub-Plan-Roads and Bridges	1,156.23	574.36	580.10	5.74
28	45	Minor Irrigation Works	511.30	94.59	95.19	0.60
29	47	Technical Education and Manpower Planning Department	100.82	67.82	67.88	0.06
30	55	Women and Child Development	62.52	13.85	15.23	1.38
31	64	Special Component Plan for Scheduled Castes	1,324.58	492.52	504.97	12.45
32	67	Public Works-Buildings	643.71	251.27	263.02	11.75
33	68	Public Works relating to Tribal Area sub-Plan - Buildings	239.65	36.35	37.26	0.91
Total-B			6,682.53	2,568.90	2,787.41	218.51
C Revenue charged						
34	69	Administration of Justice and Elections	53.36	15.26	15.30	0.04
Total-C			53.36	15.26	15.30	0.04
D Capital charged						
35	23	Water Resources Department	0.25	0.11	0.12	0.01
36	42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	9.20	3.65	3.70	0.05
Total-D			9.45	3.76	3.82	0.06
Total-A+B+C+D			23,803.40	6,112.35	6,698.42	586.07

(Source: Appropriation Account 2016-17)

Appendix 2.15

(Reference: Paragraph-2.2.11: Page 35)

Savings (more than ₹ one crore) occurred but no part of which had been surrendered

(₹ in crore)

Sl. no.	Grant no.	Name of the Grant/Appropriation	Total provision	Savings	Surrender	Amount not surrendered
A Revenue voted						
1	16	Fisheries	54.64	7.19	0	7.19
2	34	Social Welfare	78.70	21.82	0	21.82
3	39	Food Civil Supplies and Consumer Protection Department	2,111.35	456.75	0	456.75
Total-A			2,244.69	485.76	0	485.76
B Capital voted						
4	3	Police	35.89	7.17	0	7.17
5	29	Administration of Justice and Elections	40.51	39.82	0	39.82
6	39	Food Civil Supplies and Consumer Protection Department	40.04	17.99	0	17.99
Total-B			116.44	64.98	0	64.98
C Revenue charged						
7	10	Forest	23.13	2.04	0	2.04
8	12	Energy Department	257.75	16.86	0	16.86
9	81	Financial Assistance to Urban Bodies	69	39.38	0	39.38
Total-C			349.88	58.28	0	58.28
Total-A+B+C			2,711.01	609.02	0	609.02

(Source: Appropriation Account 2016-17)

Appendix 2.16

(Reference: Paragraph – 2.2.11: Page 35)

Savings of ₹ one crore and above that remained to be surrendered

(₹ in crore)

Sl. no.	Grant no.	Name of the Grant/Appropriation	Total provision	Savings	Surrender	Amount not surrendered
1	2	3	4	5	6	7
A Revenue Voted						
1	3	Police	3,321.91	588.00	23.25	564.75
2	6	Finance Department	5,309.27	1,743.99	88.05	1,655.94
3	7	Commercial Tax Department	358.91	69.96	32.07	37.89
4	8	Land Revenue and District Administration	1,005.11	195.65	175.74	19.91
5	10	Forest	974.85	228.09	26.29	201.80
6	12	Energy Department	794.24	292.56	290.06	2.50
7	16	Fisheries	54.64	7.19	0.00	7.19
8	21	Housing and Environment Department	177.07	88.78	84.26	4.52
9	28	State Legislature	56.90	22.41	1.11	21.30
10	30	Panchayat and Rural Development Department	3,412.73	669.16	618.48	50.68
11	34	Social Welfare	78.70	21.82	0.00	21.82
12	36	Transport	62.46	27.51	21.79	5.72
13	39	Food Civil Supplies and Consumer Protection Department	2,111.35	456.75	0.00	456.75
14	41	Tribal Area Sub-Plan	10,222.29	2,807.58	1979.40	828.18
15	49	Scheduled Castes Welfare	40.25	12.07	8.01	4.06
16	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	33.35	19.19	18.18	1.01
17	64	Special Component Plan for Scheduled Castes	3,506.69	794.37	603.03	191.34
18	66	Welfare of Backward Classes	296.82	42.22	38.93	3.29
19	67	Public Works-Buildings	663.36	236.80	147.62	89.18
20	69	Urban Administration and Development Department-urban welfare	1,146.83	417.45	415.35	2.10
21	79	Medical Education	548.23	145.59	93.56	52.03
22	80	Financial Assistance to Three tier Panchayati Raj Institutions	3,833.14	270.46	261.03	9.43
23	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	1,902.68	418.14	352.96	65.18
24	83	Financial Assistance to Urban Bodies under Tribal Area sub-Plan	47.08	9.41	7.92	1.49
Total-A			39,958.86	9,585.15	5,287.09	4,298.06

1	2	3	4	5	6	7
B Capital Voted						
25	3	Police	35.89	7.17	0.00	7.17
26	10	Forest	24.58	21.65	20.22	1.43
27	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	74.40	47.06	45.05	2.01
28	19	Public Health and Family Welfare	41.28	13.68	8.49	5.19
29	29	Administration of Justice and Elections	40.51	39.82	0.00	39.82
30	30	Panchayat and Rural Development Department	707.99	158.31	146.71	11.60
31	39	Food Civil Supplies and Consumer Protection Department	40.04	17.99	0.00	17.99
32	41	Tribal Area sub-Plan	2,789.62	575.76	542.72	33.04
33	79	Medical Education Department	137.83	27.14	25.13	2.01
34	82	Financial Assistance to Three tier PRIs under Tribal Area sub-Plan	235.60	184.08	181.57	2.51
Total-B			4,127.74	1,092.66	969.89	122.77
C Revenue Charged						
35	10	Forest	23.13	2.04	0.00	2.04
36	12	Energy Department	257.75	16.86	0.00	16.86
37	81	Financial Assistance to Urban Bodies	69.00	39.38	0.00	39.38
Total-C			349.88	58.28	0.00	58.28
Total-A+B+C			44,436.48	10,736.09	6,256.98	4,479.11

(Source: Appropriation Account 2016-17)

Appendix 2.17
(Reference: Paragraph-2.2.12: Page 35)
Rush of expenditure during the year 2016-17

(₹ in crore)

Sl. no.	Major head	Name of Major head	Total expenditure	Expenditure in last quarter	Expenditure in March 2017	Percentage of expenditure in	
						Last quarter	Mar-17
1	2	3	4	5	6	7	8
1	2039	State Excise	166.61	99.28	86.45	59.59	51.89
2	2048	Appropriation for reduction or avoidance of Debt	200.00	200.00	0.00	100.00	0.00
3	2075	Miscellaneous General Services	0.27	0.25	0.24	92.59	88.89
4	2203	Technical Education	193.29	122.79	33.62	63.53	17.39
5	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	196.36	107.64	76.15	54.82	38.78
6	2250	Other Social Services	9.41	7.64	1.14	81.19	12.11
7	2405	Fisheries	74.44	37.43	24.74	50.28	33.23
8	2435	Other Agricultural Programmes	16.96	16.96	11.70	100.00	68.99
9	2515	Other Rural Development Programmes	1,715.95	944.74	451.61	55.06	26.32
10	2711	Flood Control and Drainage	12.90	12.90	0.00	100.00	0.00
11	2801	Power	1,009.77	620.27	90.00	61.43	8.91
12	2810	New and Renewable Energy	39.22	33.38	17.26	85.11	44.01
13	2853	Non-ferrous Mining and Metallurgical Industries	477.60	294.17	128.53	61.59	26.91
14	2885	Other Outlays on Industries and Minerals	5.50	3.00	0.50	54.55	9.09
15	3425	Other Scientific Research	12.48	10.38	5.97	83.17	47.84
16	3452	Tourism	22.85	16.43	16.43	71.90	71.90
17	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,207.76	645.43	296.93	53.44	24.59
18	4055	Capital Outlay on Police	28.74	26.97	22.03	93.84	76.65
19	4202	Capital Outlay on Education, Sports, Art and Culture	516.95	302.23	131.37	58.46	25.41
20	4215	Capital Outlay on Water Supply and Sanitation	334.13	205.93	144.59	61.63	43.27
21	4220	Capital Outlay on Information and Publicity	0.02	0.02	0.02	100.00	100.00
22	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	366.88	301.85	228.90	82.27	62.39
23	4235	Capital Outlay on Social Security and Welfare	77.07	50.80	43.42	65.91	56.34
24	4401	Capital Outlay on Crop Husbandry	3.65	2.27	2.09	62.19	57.26
25	4402	Capital Outlay on Soil and Water Conservation	19.37	11.71	4.76	60.45	24.57
26	4406	Capital Outlay on Forestry and Wild Life	16.79	13.14	8.43	78.26	50.21
27	4415	Capital Outlay on Agricultural Research and Education	1.00	0.50	0.00	50.00	0.00
28	4801	Capital Outlay on Power Projects	820.02	538.01	420.00	65.61	51.22

1	2	3	4	5	6	7	8
29	4810	Capital Outlay on New and Renewable Energy	315.23	228.03	228.03	72.34	72.34
30	4851	Capital Outlay on Village and Small Industries	84.51	66.41	2.83	78.58	3.35
31	4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	475.75	370.08	167.07	77.79	35.12
32	5053	Capital Outlay on Civil Aviation	14.86	13.72	1.41	92.33	9.49
33	5275	Capital Outlay on other Communication Services	7.18	4.82	0.00	67.13	0.00
34	5452	Capital Outlay on Tourism	26.61	14.99	0.00	56.33	0.00
35	6215	Loans for Water Supply and Sanitation	63.07	51.58	0.00	81.78	0.00
36	6217	Loans for Urban Development	107.50	78.50	35.00	73.02	32.56
37	6425	Loans for Co-operation	55.40	55.40	35.40	100.00	63.90
38	7810	Inter State Settlement	0.44	0.26	0.05	59.09	11.36
39	7999	Appropriation to the Contingency Fund	60.00	60.00	60.00	100.00	100.00
Total			8,756.54	5,569.91	2,776.67	63.61	31.71

(Source: Appropriation Account 2016-17)

Appendix-3.1

(Reference: Paragraph 3.1.1: Page 37)

Utilisation Certificate outstanding as on 31 March 2017

(₹ in lakh)

Major Head	Department Name	Total Grant Paid		Utilisation Certificates			
		No.	Amount	Received		Outstanding	
				No.	Amount	No.	Amount
1	2	3	4	5	6	7	8
2011	Parliament, State/ Union Territory Legislatures	208	1,039.18	208	1,039.18	0	0.00
2013	Councils of Ministers	1,814	8,672.79	1,814	8,672.79	0	0.00
2014	Administration of Justice	41	2,828.40	39	2,826.53	2	1.87
2052	Secretariat - General Services	12	534.55	12	534.55	0	0.00
2053	District Administration	8	22.00	8	22.00	0	0.00
2055	Police	228	14,448.18	228	14,448.18	0	0.00
2070	Other Administrative Services	178	59.30	178	59.30	0	0.00
2075	Miscellaneous General Services	12	19.70	12	19.70	0	0.00
2202	General Education	32,555	8,56,757.16	32,431	8,54,327.60	124	2,429.52
2203	Technical Education	25	1,656.48	25	1,656.48	0	0.00
2204	Sports and Youth Services	1,321	7,552.30	1,321	7,552.30	0	0.00
2205	Arts and Culture	653	790.17	651	780.71	2	9.46
2210	Medical and Public Health	1,726	92,990.75	1,724	92,990.28	2	0.47
2215	Water Supply and Sanitation	639	41,065.02	639	41,065.02	0	0.00
2216	Housing	740	32,752.18	739	32,751.99	1	0.19
2217	Urban Development	849	3,29,766.67	500	1,58,459.92	349	1,71,306.75
2220	Information and Publicity	73	99.90	73	99.90	0	0.00
2225	Welfare of Scheduled Caste, Scheduled Tribes	5,278	71,273.26	5,271	71,226.46	7	46.80
2230	Labour and Employment	325	3,812.91	325	3,812.91	0	0.00
2235	Social Security and Welfare	14,873	1,25,140.58	14,757	1,24,254.52	116	886.06
2236	Nutrition	3	14.10	2	5.10	1	9.00
2245	Relief on Account of Natural Calamities	3,765	7,302.71	3,666	7,029.63	99	273.07
2250	Other Social Services	79	2,280.49	77	1,933.49	2	347.00
2251	Secretariat Social Services	9	5.28	9	5.28	0	0.00
2401	Crop Husbandry	7,109	1,01,682.10	7,107	1,01,680.20	2	1.90
2402	Soil and Water Conservation	5	9.87	5	9.87	0	0.00
2403	Animal Husbandry	3,611	28,546.66	3,611	28,546.66	0	0.00
2405	Fisheries	2,115	6,203.84	2,114	6,203.04	1	0.80
2406	Forestry and Wild Life	10	406.06	10	406.06	0	0.00
2408	Food, Storage and Ware Housing	206	3,62,639.46	206	3,62,639.46	0	0.00
2415	Agriculture Research and Education	74	38,891.80	69	34,083.80	5	4,808.00
2425	Cooperation	60	15,266.27	60	15,266.27	0	0.00
2435	Other Agricultural Programmes	4	1,137.80	4	1,137.80	0	0.00
2501	Special Programmes for Rural Development	1,011	16,830.58	1,011	16,830.58	0	0.00
2505	Rural Employment	389	1,08,272.84	389	1,08,272.80	0	0.00
2515	Other Rural Development Programmes	4,646	3,87,311.79	4,620	3,81,029.50	26	6,282.27
2702	Minor Irrigation	3,400	12,102.29	3,380	12,076.37	20	25.92
2801	Power	134	1,06,501.37	134	1,06,501.37	0	0.00
2810	Non-Conventional Resources of Energy	96	25,014.50	96	25,014.50	0	0.00
2851	Village and Small Industries	780	14,176.51	779	14,176.38	1	0.13
2852	Industries	95	5,750.27	94	4,949.64	1	800.63
2853	Non Ferrous Mining and Metallurgical Industries	163	19,490.12	160	18,700.39	3	789.73

1	2	3	4	5	6	7	8
2885	Expenditure pertaining to Industries and Minerals	6	170.00	6	170.00	0	0.00
3054	Roads and Bridges	15	44,047.00	15	44,047.00	0	0.00
3275	Other Communication Services	50	16,514.16	50	16,514.16	0	0.00
3425	Other Scientific Research	85	4,578.06	85	4,578.06	0	0.00
3452	Tourism	74	22,930.85	74	22,930.85	0	0.00
3454	Census, Surveys and Statistics	1	910.00	1	910.00	0	0.00
3604	Compensation and assignments to Local Bodies	1,481	6,70,279.22	838	3,56,620.30	643	3,13,658.89
4202	Capital Outlay on Education, Sports, Art and Culture	7	6,216.42	7	6,216.42	0	0.00
4210	Capital Outlay on Medical and Public Health	1	1,200.00	1	1,200.00	0	0.00
4225	Capital Outlay on Welfare of Scheduled Castes and Scheduled Tribes	308	4,239.39	308	4,239.39	0	0.00
4515	Capital Outlay on Other Rural Development Programmes	100	10,387.85	100	10,387.85	0	0.00
4801	Capital Outlay on Power Projects	5	0.16	5	0.16	0	0.00
4851	Capital Outlay on Village and Small Industries	7	3,027.03	7	3,027.03	0	0.00
5054	Capital Outlay on Road and Bridges	3	4,412.10	3	4,412.10	0	0.00
Total		91,465	36,40,030.50	90,058	31,38,351.95	1,407	5,01,678.46

(Source: Information furnished by O/o the AG, A&E)

Appendix 3.2

(Reference: Paragraph 3.1.2: Page 37)

Status of DDO wise list of Unutilized Grants of Finance Commissions

(₹ in lakh)

Sl.No.	Name of Offices	Scheme	Amount	Amount Pending as on
1.	CEO, Zila Panchayat, Jashpur	12th Finance Commission	103.96	February 2016
2.	CEO, Janpad Panchayat, Bilha	12th Finance Commission	7.55	August 2016
		13th Finance Commission	59.47	August 2016
3.	CEO, Janpad Panchayat, Tamnar	13th Finance Commission	67.10	August 2016
4.	CEO, Janpad Panchayat, Tilda	13th Finance Commission	11.70	September 2016
5.	CEO, Zila Panchayat, Raipur	11th Finance Commission	241.42	March 2016
		12th Finance Commission	278.90	March 2016
		13th Finance Commission	344.34	March 2016
6.	CEO, Janpad Panchayat, Sahaspur Lohara	12th Finance Commission	4.32	Sept 2016
		13th Finance Commission	73.05	November 2016
7.	CEO, Janpad Panchayat, Baramkela	13th Finance Commission	83.69	March 2016
8.	CEO, Zilla Panchayat, Dhamtari	10th Finance Commission	0.10	September 2016
		11th Finance Commission	1.68	March 2017
		12th Finance Commission	2.30	March 2017
		13th Finance Commission	57.03	March 2017
9.	CEO, Zilla Panchayat, Durg	11th Finance Commission	5.15	March 2016
		12th Finance Commission	101.67	March 2016
Total			1,443.43	

(Source: Information furnished by respective departments)

Appendix 3.3
(Reference: Paragraph- 3.3.: Page 39)
List of outstanding DC bills as on 31 March 2017

Sl. No.	Year	Name of the Department	Name of the Office	No. of Bills	Outstanding Amount
1	2015-16	Trade and Industry Department	Chief General Manager, District Trade and Industry Centre, Durg	2	90,00,000.00
2	2015-16		Chief General Manager, DTIC, Raipur	1	3,617.00
3	2016-17		General Manager, DTIC, Ambikapur	1	50,000.00
4	2016-17		General Manager, DTIC, Balod	1	75,957.00
5	2016-17		General Manager, DTIC, Baloda Bazar	17	3,63,03,677.00
6	2016-17		General Manager, DTIC, Bemetra	1	24,33,221.00
7	2016-17		General Manager, DTIC, Durg	22	9,84,542.00
8	2016-17		General Manager, DTIC, Gariyaband	14	1,52,56,183.00
9	2016-17		General Manager, DTIC, Jagdalpur	6	54,58,516.00
10	2016-17		General Manager, DTIC, Kanker	3	36,941.00
11	2016-17		General Manager, DTIC, Kawardha	1	11,34,925.00
12	2016-17		General Manager, DTIC, Korba	2	9,28,740.00
13	2016-17		General Manager, DTIC, Mahasamund	3	79,99,329.00
14	2016-17		General Manager, DTIC, Mungeli	15	31,44,203.00
15	2016-17		Chief General Manager, DTIC, Raipur	4	68,61,665.00
16	2016-17		General Manager, DTIC, Rajnandgaon	8	9,86,743.00
17	2016-17	Energy	Chief Electrical Inspector, Raipur	14	16,12,00,000.00
Total				115	25,18,58,259.00

(Source: Information furnished by O/o the AG, A&E)

Appendix 3.4
(Reference: Paragraph- 3.3.6 Page 41)
Status of delay in submission of DC bills

(₹ in crore)

Name of the Department	Financial Year	Delay in submission of Detailed Contingent bills					
		1-6 month		6-12 months		More than one year	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Trade & Industry	2014-15	122	10.53	00	00	00	00
	2015-16	338	34.99	01	0.05	18	3.39
	2016-17	334	23.74	35	8.67	00	00
Total		794	69.26	36	8.72	18	3.39
Food, Civil Supply & Consumer Protection	2014-15	15	1,358.03	00	00	00	00
	2015-16	55	3,999.57	00	00	00	00
	2016-17	22	1,313.68	00	00	00	00
Total		92	6,671.28	00	00	00	00
Energy	2014-15	08	326.79	00	00	00	00
	2015-16	42	1,242.65	01	40.88	00	00
	2016-17	21	205.90	00	00	00	00
Total		71	1,775.34	01	40.88	00	00
Grand Total		957	8,515.88	37	49.60	18	3.39

(Source: Information furnished by respective departments)

Appendix-3.5

(Reference: Paragraph 3.4: Page 42)

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

(*₹ in lakh*)

Sl. No.	Name of Department	Theft cases		Defalcation cases		Loss of Government property/material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	Higher Education	14	12.93	2	0.62	1	0.00	17	13.55
2	Art & Culture	1	0.81	0	0	1	0	2	0.81
3	District Administration	1	0.67	06	0.85	1	3.00	8	4.52
4	Treasury and Accounts Administration	3	0.20	1	7.26	3	11.81	7	19.27
5	Technical Education	4	0.00	1	1.91	6	50.16	11	52.07
6	Rural Development	3	0.91	3	0.20	15	21.10	21	22.18
7	Taxes on Sales, trade	1	0.02	0	0	0	0	1	0.02
8	Panchayat and Social Welfare	0	0	0	0	2	1.00	2	1.00
9	Education	23	13.21	17	156.06	21	63.56	61	230.85
10	Police	24	14.45	161	9.76	4	18.16	189	42.40
11	Health and Family welfare	5	0.31	5	0.64	12	1.57	22	2.52
12	Tehsil	2	0.50	11	1.87	2	0.18	15	2.55
13	State Excise	0	0	1	2.37	0	0	1	2.37
14	Animal Husbandry	7	0.59	1	0.10	145	11.14	153	11.83
15	Public services commission	0	0	0	0	1	3.16	1	3.16
16	Co- operation	0	0	1	96.26	0	0	1	96.26
17	Women and Child Welfare	1	3.50	0	0	2	0.32	4	5.78
18	Dairy Development	1	0.20	1	0.00	0	0	2	0.22
19	Sericulture	1	0.10	0	0	1	0	2	0.10
20	District and Session Court	4	0.10	3	10.20	2	0.18	9	10.48
21	Labour and Employment	9	3.01	0	0	3	0.63	12	3.64
22	Food , Civil Supply & Consumer Protection Department	0	0	1	0.08	3	0.15	4	0.23
23	Crop Husbandry	1	0.24	1	2.98	6	2.77	8	5.99
24	Welfare of SC/ST & OBC	3	1.09	5	20.48	7	1.24	15	22.80
25	Health and Medical Service	6	0.12	10	36.04	4	9.91	20	46.08
26	Forest	1	0.08	0	0	938	992.72	939	992.80
27	PWD	2	0.24	0	0	466	12,110.41	468	12,110.65
28	WRD	9	4.66	0	0	13	194.39	22	199.05
29	Finance and Statistical Directorate	1	0.05	0	0	0	0	1	0.05
30	Collectorate	0	0	1	0.08	1	0.30	2	0.38
31	Industries	0	0	0	0	1	0.04	1	0.04
32	Urban Development	0	0	1	0.15	0	0	1	0.15
33	Mining and Metallurgical Industries	0	0	0	0	1	0.09	1	0.09
Total		127	57.99	233	347.91	1,662	13,497.99	2,022	13,903.89

(Source: Information furnished by respective departments)

Appendix-3.6
(Reference: Paragraph 3.4: Page 42)
Year-wise analysis of the loss to Government
(Cases where final action was pending at the end of 31 March 2016)

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Up to 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	6 (1.80)	5 (8.50)	2 (2.51)	1 (0.12)	2 (0.11)	1 (0.50)	17 (13.55)
2	Art & Culture	1 (0.00)	0	0	0	0	1 (0.81)	2 (0.81)
3	District Administration	0	0	2 (0.40)	0	1 (0.16)	5 (3.96)	8 (4.52)
4	Treasury and Accounts Administration	0	0	3 (7.34)		1 (11.77)	3 (0.16)	7 (19.27)
5	Technical Education	1 (0.00)	7 (49.91)	2 (1.91)	0	0	1 (0.25)	11 (52.07)
6	Rural Development	1 (4.00)	2 (0.91)	2 (0.71)	6 (13.67)	2 (0.93)	8 (1.96)	21 (22.18)
7	Taxes on Sales, trade	0	0	0	0	0	1 (0.02)	1 (0.02)
8	Woman & Child Welfare	0	0	0	0	2 (3.50)	1 (0.32)	3 (3.82)
9	Education	9 (181.13)	1 (0.70)	8 (14.92)	3 (17.76)	4 (2.38)	36 (15.95)	61 (232.85)
10	Police	86 (2.88)	62 (8.20)	27 (3.21)	7 (11.71)	5 (14.04)	2 (2.35)	189 (42.39)
11	District Health and Family welfare	0	0	0	0	0	22 (2.52)	22 (2.52)
12	Tehsil	0	1 (0.49)	2 (0.50)	0	0	12 (1.57)	15 (2.55)
13	State Excise	0	0	1 (2.37)	0	0	0	1 (2.37)
14	Animal Husbandry	42 (2.52)	75 (6.48)	31 (2.13)	0	0	5 (0.69)	153 (11.83)
15	Public Services Commission	0	0	1 (3.16)	0	0	0	1 (3.16)
16	Co-operation	0	0	0	0	1 (96.26)	0	1 (96.26)
17	Panchayat and Social Welfare	1 (1.00)	1 (0.00)	0	0	0	0	2 (1.00)
18	Dairy Development	0	0	0	1 (0.20)	0	1 (0.02)	2 (0.22)
19	Sericulture	1 (0.00)	1 (0.10)	0	0	0	0	2 (0.10)
20	District and Session Court	3 (0.20)	3 (1.04)	2 (1.48)	1 (7.79)	0	0	9 (10.48)
21	Labour and Employment	0	2 (0.50)	3 (2.19)	2 (0.52)	1 (0.05)	4 (0.37)	12 (3.64)

1	2	3	4	5	6	7	8	9
22	Food , Civil Supply & Consumer Protection Department	0	0	1 (0.10)	0	0	3 (0.13)	4 (0.23)
23	Welfare of SC/ST & other backward classes	0	1 (0.00)	1 (19.58)	0	2 (0.30)	11 (2.93)	15 (22.80)
24	Health and Medical service	1 (0.00)	1 (9.85)	1 (0.06)	6 (33.02)	0	11 (3.15)	20 (46.08)
25	Crop Husbandry	1 (0.00)	2 (0.16)	5 (5.83)	0	0	0	8 (5.99)
26	Forest	22 (55.39)	31 (80.05)	116 (164.92)	179 (381.06)	239 (176.27)	352 (135.12)	939 (992.80)
27	PWD	105 (4,438.35)	266 (6,556.76)	97 (1,115.55)	0	0	0	468 (12,110.65)
28	WRD	5 (6.61)	12 (185.71)	5 (6.72)	0	0	0	22 (199.05)
29	Finance and Statistical Directorate	0	1 (0.05)	0	0	0	0	1 (0.05)
30	Collectorate	0	0	0	0	0	2 (0.38)	2 (0.38)
31	Industries	0	0	0	0	0	1 (0.04)	1 (0.04)
32	Urban Development	0	0	0	0	0	1 (0.15)	1 (0.15)
33	Mining and metallurgical Industries	1 (0.09)	0	0	0	0		1 (0.09)
	Total	286 (4,693.95)	474 (6,909.41)	312 (1,355.59)	206 (465.86)	260 (305.76)	484 (173.32)	2,022 (13,903.89)

(Source: Information furnished by respective departments)

Appendix-3.7

(Reference: Paragraph 3.4: Page 42)

Recovery in loss cases intimated during 2016-17

(Amount in ₹)

Sl. No.	Case No.	Major Head	Department Name	Type Miss/Loss/Theft/Other	Year	Amount of Loss	Amount Recovered
1	109	2406	Forest	Loss	2006-07	1,35,083	1,35,083
2	110	2406	Forest	Loss	1991-93	17,759	17,759
3	111	2406	Forest	Loss	2001-02	17,831	17,831
4	112	2406	Forest	Loss	2012-13	1,910	1,910
5	113	2406	Forest	Loss	2003-04	4,406	4,406
6	114	2406	Forest	Loss	2004-05	9,619	9,619
7	115	2406	Forest	Loss	1993-95	8,089	8,089
8	116	2406	Forest	Loss	1984-84	6,301.50	6,301.50
9	117	2406	Forest	Loss	1984-85	11,010	11,010
10	120	2406	Forest	Loss	1993-94	32,332	32,332
11	121	2406	Forest	Loss	2011-12	3,86,224	3,86,224
12	123	2406	Forest	Loss	2012-13	21,988	21,988
13	124	2406	Forest	Loss	2000-01	32,524	32,524
14	125	2406	Forest	Loss	1993-93	6,200	6,200
15	126	2406	Forest	Loss	1993-95	22,200	22,200
16	127	2406	Forest	Loss	2016-17	3,605	3,605
17	128	2406	Forest	Loss	2010-12	7,235	7,235
18	129	2406	Forest	Loss	2016-17	40,630	40,630
19	130	2406	Forest	Loss	1993-94	32,332	32,332
20	131	2406	Forest	Loss	2012-13	7,624	7,624
21	132	2406	Forest	Loss	2010-11	13,512	13,512
22	133	2406	Forest	Loss	2004-05	79,497	79,497
23	134	2406	Forest	Loss	1996-97	34,783	34,783
24	135	2406	Forest	Loss	1994-94	44,783	44,783
25	136	2406	Forest	Loss	1998-99	43,035	43,035
26	137	2406	Forest	Loss	2013-14	2,400	2,400
27	138	2406	Forest	Loss	2013-14	8,011	8,011
28	139	2406	Forest	Loss	1994-05	17,100	17,100
29	118	2055	Police	Loss	2015-16	6,012	6,012
30	119	2055	Police	Loss	2014-15	779	779
31	122	2055	Police	Loss	2014-15	2,583	2,583
32	140	2055	Police	Loss	2014-15	785	785
33	141	2055	Police	Loss	2014-15	2,367	2,367
Total						10,60,549.50	10,60,549.50

(Source: Information furnished by respective departments)

Appendix-3.8
(Reference: Paragraph 3.5: Page 43)
Expenditure of Revenue nature budgeted under Capital section

(₹ in crore)

S. N.	Major Heads	Nomenclature	Object Head	Nomenclature	Amount
1	4202	Capital Outlay on Education, Sports, Art and Culture	45	Grants for creation of Capital Assets	28.75
2	4210	Capital outlay on Medical and Public Health			12.88
3	4217	Capital Outlay on Urban Development			292.70
4	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes			188.47
5	4515	Capital Outlay on Other Rural Development Programme			269.45
6	4801	Capital Outlay on Power Projects			330.00
7	4810	Capital Outlay on New and Renewable Energy			271.65
8	4851	Capital Outlay on Village and small Industries			1.00
9	4852	Capital Outlay on Iron and Steel Industries			26.30
10	5275	Capital Outlay on Other Communication Services			4.82
11	5425	Capital Outlay on Other Scientific and Environmental Research			0.30
12	5452	Capital Outlay on Tourism			6.62
13	4810	Capital Outlay on New and Renewable Energy			14
14	5275	Capital Outlay on Other Communication Services	2.36		
15	4700	Capital Outlay on Major Irrigation	01	Salaries and Allowances	74.53
16	4701	Capital Outlay on Medium Irrigation			9.94
17	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24	Maintenance Works	0.50
18	4851	Capital Outlay on Village and Small Industries			0.45
19	4210	Capital Outlay on Medical and Public Health	04	Office Expenses	0.33
20	4700	Capital Outlay on Major Irrigation			0.25
21	4701	Capital Outlay Irrigation on Medium Irrigation			0.19
22	4801	Capital Outlay on Power Projects			0.02
23	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			0.06
24	4700	Capital Outlay on Major Irrigation	07	Work Charges / Contingency Establishment	38.69
25	4701	Capital Outlay on Major Irrigation	07		2.44
26	4700	Capital Outlay on Major Irrigation	10	Payment for Professional Services	0.06
27	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Payment for Professional Services	2.85
28	4700	Capital Outlay on Major Irrigation	03	Travelling Allowance	1.77
29	4701	Capital Outlay on Medium Irrigation			0.22
30	4700	Capital Outlay on Major Irrigation	33	Tools and Plants	0.01
Total					1,611.19

(Source: Information received from Finance accounts)

Appendix-3.9
(Reference: Paragraph 3.5: Page 43)
Details of Irregular Sanction

(₹ in lakh)

Sl. No.	Department	Date of sanction	Classification	Name of work	Amount
1	2	3	4	5	6
Part A - Revenue work booked in capital head					
1	EE, WRD, Kanker (C.G.)	06/04/2016	Grant No. 45/4702 M & R Minor Scheme.	Annual Repair of Canal Duct at Ch.0 to 5 of Jhitkapara Diversion for the Year 2016-17.	2.45
2	EE, WRD, Kanker (C.G.)	06/02/2016	Grant No. 45/4702 M & R Minor Scheme.	Annual Repair of bund at Ch. 14.75 of Palachur Tank for the year 2016-17.	2.49
3	EE, WRD, Kanker (C.G.)	06/04/2016	Grant No. 45/4702 M & R Minor Scheme.	Annual Repair of bund at Ch. 14.75 (Dismantling) of Palachur Tank for the year 2016-17.	2.49
4	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	01/06/2016	Grant No. 23/4700	Hot Weather report/Estimate for S.D.O.B.B.C. Sub Division No.1 Arang.	0.39
5	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	02/02/2016	Grant No. 23/4700	Hot Weather report/Estimate for Diversion office M.R.P. Phase-II Works Division Raipur	1.58
6	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	06/04/2016	Grant No. 23/4700	Hot Weather report/Estimate for office of the sub division officer, M.R.P. Dam sub division No. 4 Palari.	0.39
7	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	02/03/2016	Grant No. 23/4700	Hot Weather report/Estimate for office of the sub division officer, M.B.C. Sub division Arang.	0.34
8	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	04/04/2016	Grant No. 23/4700	Hot Weather report/Estimate for Sub Division Office Irrigation Project sub division Arang.	0.43
9	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	01/06/2016	Grant No. 23/4700	Hot Weather report/Estimate for office of the sub division office M.R.P. Disnet Sub Division No. 10 Arang.	0.43
10	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2080 m to 2095 m.	0.25
11	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2110 m to 2125 m.	0.25
12	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2125 m to 2140 m.	0.25
13	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2065 m to 2080 m.	0.25

1	2	3	4	5	6
14	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2050 m to 2065 m.	0.25
15	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2095 m to 2110 m.	0.25
16	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	12/07/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work between R.D. 6.80 km and 11.10 km of Simga Disty of Bhatapara Branch canal.	0.65
17	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	12/07/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of tender of Resectioning & C.C. Lining work Bhumiya Disty. & its system.	0.78
18	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	18/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 8 nos. canal structure of sub minor no.1 of Simga Disty.	0.40
19	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 13 nos. canal structure of minor no.5 of sigma Disty.	0.80
20	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 9 nos. canal structure of minor no. 8 of Simga Disty.	0.57
21	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 3 nos. canal structure of sigma Disty.	0.19
22	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 13 nos. canal structure of minor no.7 of sigma Disty.	0.80
23	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 11 nos. canal structure of sub minor no.1,2,3, & 4 of minor no.2 of sigma Disty.	0.67
24	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 8 nos. canal structure of minor no.11 of sigma Disty.	0.5

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1	2	3	4	5	6
25	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	03/06/2016	Grant No. 23/4700-08-800-0101-2888-26-005	Estimate for Lok Suraj Abhiyan-2016 for arrangement of drinking water and printing of pamphlet & flax baner for M.R.P. dam sub division no. 04 palari.	1.09
26	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	03/06/2016	Grant No. 23/4700-08-800-0101-2888-26-005	Estimate for Lok Suraj Abhiyan-2016 for arrangement of drinking water and printing of pamphlet & flax baner for irrigation project sub division Arang.	1.52
27	EE, Kelo Project Survey Division, Raigarh (C.G.)	23/06/2016	Grant No. 23/4700	Operating & maintenance of Kelo dam during rainy season 2016	5.80
28	EE, Kelo Project Survey Division, Raigarh (C.G.)	28/06/2016	Grant No. 23/4700	Estimate for patrolling & operation of canal during irrigation period under Jharmuda branch canal, Telipali distributor & Tengapali distributor of Kelo project.	3.73
29	Superintending Engineer, Indravati Project Circle, Jagdalpur(C.G.)	02/03/2016	Grant No. 41/4702	Estimate for supply and installation of Fire Extinguisher ceasefore fire safety product at W.R. division Sukma, sub division Konta & sub division Sukma in Sukma distt.	1.70
30	Superintending Engineer, Indravati Project Circle, Jagdalpur(C.G.)	02/03/2016	Grant No. 41/4702	Estimate for supply and installation of Fire Extinguisher ceasefore fire safety product at W.R. division & sub division office building at Bijapur Distt.	1.79
31	Superintending Engineer, Indravati Project Circle, Jagdalpur(C.G.)	02/03/2016	Grant No. 41/4702	Estimate for supply and installation of Fire Extinguisher cease fore fire safety product at W.R. division & sub Division Office of Kondagaon Distt.	1.40
32	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	05/08/2016	Grant No.-41/4702	Distempering of Indravati project office building (Ground Floor) at Bodhghat irrigation colony Jagdalpur.	0.46
33	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	05/08/2016	Grant No.-41/4702	Distempering of Indravati project office building (First Floor) at Bodhghat irrigation colony jagdalpur.	0.46
34	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Shifting of W.R. Sub Division No.03 office at Jagdalpur, Distt.- Bastar(C.G.)	0.19

1	2	3	4	5	6
35	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Shifting of S & I Old Division Office at Jagdalpur, Distt.- Bastar(C.G.)	0.14
36	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Repair and Maintenance of Collapse wall at K.W.R.Sub Dn. Office Building Bhanpuri.	0.14
37	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Colour washing of old T.D.P.P. Division Building Jagdalpur Block Jagdalpur, Distt.- Bastar(C.G.)	0.49
38	The Chief Engineer, Mahanadi Circle, WRD, Raigarh(C.G.).	06/02/2016	Grant No. 64/4700	Estimate of dismanteling of 35 nos structures of Dy. No. -6 of Lawan Branch Canal.	2.32
39	The Chief Engineer, Mahanadi Circle, WRD, Raigarh(C.G.).	02/01/2017	Grant No. 23/4700-02-800-0101-2898-26-005.	Estimate of Water Resources Department Stall at Swedeshi Mela 2017 at Raipur from 20 Jan 2017.	9.98
40	The chief Engineer, Minimata (Hasdeo) Bango Project, Bilaspur (C.G.).	13/0/2016	Grant No. 23/4700	Repair and maintenance estimate of vehicle No. CG-02-1683.	1.48
41	The Chief Engineer, Mahanadi Project, WRD, Raipur (C.G.).	02/03/2017	Grant No. 41/4700-03-800-0102-5685-26-005-v	Estimate for the repair of Mahindra marshal Jeep CG 02/1676.	1.02
42	The Chief Engineer, Mahanadi Project, WRD, Raipur (C.G.).	02/03/2017	Grant No. 41/4700-03-800-0102-5685-26-005-v	Estimate for the repair of Tata Sumo No. CG-02-0888.	0.97
43	The Chief Engineer, Mahanadi Project, WRD, Raipur (C.G.).	25/02/2017	Grant No. 41/4700-03-800-0102-5685-26-005-v	Estimate for the repair of Tata Sumo No. CG-02-3455.	1.00
44	The EE, Khelo Project Construction Division, Lakha T.H.Q.-Kharsia, Distt.-Raigarh(C.G.).	23/01/2017	Grant No. 23/4700	Estimate for repair and maintenance of residential buildings of Khelo Irrigation colony at Lochan Nagar and Khelo Vihar near stadium Raigarh .	5.74
45	The Senior Geohydrologist, Divisional Ground Water Survey Unit No. 9, Bialspur(C.G.).	19/01/2017	Grant No. 23/4701	Repair work part II of Govt. vehicle no. CG 02-0495 of Senior Geohydrologist, Divisional Ground Water Survey Unit No. 9, Bialspur for year 2016-17.	0.30
46	Superintending Engineer, Indravati Project Circle, Jagdalpur (C.G.).	25/10/2016	Grant No. 41/4702	Estimate for preparation of model and stall during exhibition of Bastar Dashara locostay year 2016 at Jagdalpur in Bastar district.	2.72
47	Superintending Engineer, Indravati Project Circle, Jagdalpur (C.G.).	28/01/2017	Grant No. 41/4702	Project Model and Jhanki of Republic Day festival at Jagdalpur in Bastar district.	1.54

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1	2	3	4	5	6
48	EE, M.R.P. phase-II, Works Division, Raipur (C.G.).	01/02/2017	4700-08-800-0101- 2884-26-005-v	Estimate of repair of govt. vehicle No. CG-02/3449.	0.30
Total					64.13
Part B - Capital work booked in revenue head					
1	Superintending Engineer,P.W.D. Raipur Circle No.- 1,Raipur(C.G.)	02/05/2016	Grant No. 44/2202- 798	Construction of 08 no. additional class room for Govt. Nagarjun Science College Building at Raipur.	133.86
2	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	26/09/2016	Grant 23/2700-02- 101-0000-2894-24- 006-v	Estimate for survey work of Balance of main canal from km 65.29 to km 69.28 Rajiv Somada Nisda Diversion Scheme Phase – II Works.	1.00
3	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	26/09/2016	Grant 23/2700-02- 101-0000-2894-24- 006-v	Estimate for survey work of Balance of main canal from km 61.30 to km 65.29 Rajiv Somada Nisda Diversion Scheme Phase – II Works.	1.00
4	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	26/09/2016	Grant 23/2700-02- 101-0000-2894-24- 006-v	Estimate for survey work of Balance of main canal from km 12.25 to km 17.02 Rajiv Somada Nisda Diversion Scheme Phase – II Works.	1.00
TOTAL					136.86

Appendix-3.10

(Reference: Paragraph 3.7: Page 44)

Booking under minor head 800- Other Receipts during 2016-17

(*₹ in crore*)

Sl. No.	Major Heads	Total Receipt	Receipts under Minor Head-800	Percentage
1	0852- Industries	1.95	2.55	130.77*
2	0211- Medical and Public Health	0.05	0.05	100.00
3	0217- Urban Development	6.74	6.74	100.00
4	0220- Information and Publicity	0.06	0.06	100.00
5	0235- Social Security and Welfare	7.71	7.71	100.00
6	1053- Civil Aviation	0.71	0.71	100.00
7	0047-Other Fiscal Services	0.01	0.01	100
8	0702- Minor Irrigation	180.84	180.83	99.99
9	0435- Other Agricultural Programmes	2.46	2.35	95.53
10	0071- Contributions and Recoveries towards Pension and Other Retirement Benefits	7.44	7.03	94.49
11	0059- Public Works	41.12	33.49	81.44
12	0055- Police	15.29	11.89	77.76
13	0408- Food Storage and Warehousing	0.49	0.33	67.35
14	0058- Stationery and Printing	4.48	2.92	65.18
15	0515- Other Rural Development Programmes	11.22	5.60	49.91
16	0401- Crop Husbandry	14.40	6.40	44.44
17	0070- Other Administrative Services	36.66	15.71	42.85
18	0202- Education, Sports Art and Culture	27.04	10.90	40.31
19	0403- Animal Husbandry	6.25	2.41	38.56
20	0405- Fisheries	4.09	1.48	36.19
21	0029- Land Revenue	503.66	181.33	36
22	0230- Labour and Employment	19.35	5.46	28.22
23	0701- Medium Irrigation	6.28	1.71	27.23
24	0406- Forestry and Wild Life	405.15	103.38	25.52
25	0250- Other Social Services	28.71	7.26	25.29
26	0853-Non- ferrous Mining and Metallurgical Industries	4,141.47	884.53	21.36
27	0056- Jails	7.72	1.61	20.85
28	0210- Medical and Public Health	46.50	7.50	16.13
29	0043- Taxes and Duties on Electricity	1,495.48	217.16	14.52
30	0041- Taxes on Vehicles	985.27	128.90	13.08
31	0851- Village and small Industries	1.79	0.21	11.73
32	0039- State Excise	3,443.51	365.66	10.62
33	0023- Hotel Receipt Tax	8.71	0.92	10.56

*Receipt under Minor Head 0852 appears to be more than the total receipt of the concerned Major Head due to refund of revenue. Refund of revenue under the above head was Rs. 0.76 crore.

Appendix-3.11

(Reference: Paragraph 3.7: Page 44)

Booking under minor head 800- Other Expenditure during 2016-17

(₹ in crore)

Sl. No.	Major Heads	Total Expenditure	Expenditure during 2016-17	Percentage
1	2075-Miscellaneous General Services	0.27	0.27	100
2	3275-Other Communication Services	59.09	59.09	100
3	5275- Capital Outlay on other Communication Services	7.18	7.18	100
4	4701-Capital Outlay on Medium Irrigation	118.08	104.47	88.47
5	4700-Capital Outlay on Major Irrigation	691.85	575.84	83.23
6	2853-Non-Ferrous Mining and Metallurgical Industries	477.60	284.83	59.64
7	2039-State Excise	166.61	35.09	21.06
8	2250-Other Social Services	9.41	1.89	20.09
9	2852-Industries	118.62	21.87	18.44
10	4801- Capital Outlay on Power Projects	820.02	100.00	12.19
11	2245-Relief on Account of Natural Calamities	803.68	90.41	11.25

(Source: Information received from Finance accounts)

Appendix 3.12

(Reference: Paragraph 3.8.1: Page 44)

Parking of funds outside Government Account

(₹ in lakh)

S.No	Name of the Auditee	Name of Schemes	Pertains to the year	Amount
1	District Education Officer, Dantewada	Mid Day Meals Schemes	2011-12	322.38
2	District Education Officer, Janjgir-Champa	Construction of Kitchen Shed under Mid day Meals	2013-14	106.01
3	Block Education Officer, Mungeli	Mid Day Meals Schemes	2015-16	51.54
4	Collector, Sukma	Construction under disaster management and other schemes	2012-13 to 2015-16	145.14
5	Assistant Commissioner, Tribal Development Department, Korba	Different Schemes	2014-15 to 2015-16	785.18
6	Assistant Commissioner, Tribal Development Department, Ambikapur	Supply of Stores and others		29.56
7	Assistant Commissioner, Tribal Development Department, Baikunthpur	Communications, Nursing Training, Special Coaching, Honorarium to N.M, Renovation of Play grounds	2014-15 & 2015-16	42.74
8	Director, Women & Child Welfare, Raipur	Indira Gandhi Matritwa Sahayog Yojna, Mahila Shasaktikaran, Ekikrit Bal Sanrakshan Yojna		1,659.57
9	Assistant Commissioner, Tribal Development Department, Mahasamund	Construction of Hostels and other schemes		190.39
10	Assistant Commissioner, Tribal Development Department, Bilaspur	Scholarship and Post Matric Scholarships	2014-15	267.77
Total				3,600.28

(Source: Information furnished by respective departments)

Appendix 3.13
(Reference: Paragraph -3.8.2: Page 45)
Status of Department wise and year wise unadjusted Temporary Advance

(₹ in lakh)

Sl. No.	Name of Department	Financial Year	No. of Cases	Advance
1	2	3	4	5
1	Joint Director, Veterinary Services Dist. Office Raipur	2014-15	15	20.16
		2015-16	13	26.43
2	Assistant Soil Conservation Officer, Kondagaon	2012-13	1	0.05
		2013-14	2	34.89
		2015-16	6	81.53
3	Deputy Director, Agriculture, Jagdalpur	2012-13	10	2.99
		2014-15	5	1.44
		2015-16	37	16.85
4	Assistant Soil Conservation office Sub Division, Ambikapur	2012-13	3	5.29
		2013-14	1	10.00
		2015-16	22	221.55
5	Collector and district election office, Gariyaband	2014-15	5	23.92
6	Superintendent Orthopedically Handicapped Govt. Children Home, Mana camp, Raipur	2009-10	4	0.85
		2010-11	8	8.40
		2011-12	6	1.20
7	Principal Govt. Engineering College, Raipur	2011-12	1	0.10
		2013-14	1	0.18
		2014-15	12	2.21
		2015-16	33	3.04
8	Assistant Commissioner Tribal Development Department, Narayanpur	2008-09	1	0.03
		2012-13	1	0.57
		2013-14	4	23.65
		2014-15	1	0.25
9	District Program Officer, Woman and Children Development Department, Ambikapur	1988 to 1994	1	3.90
		2007-08	1	0.02
10	Collector Office, Dhamtari	2010-11	2	0.40
		2011-12	1	0.71
		2012-13	3	6.32
		2013-14	16	70.57
		2014-15	7	4.63
		2015-16	6	13.94
11	Nagar Panchayat, Korba,	2014-15	7	7.63
		2015-16	20	54.13
12	CEO, Zila Panchayat, Saja, Bemetra	2008-09	6	5.55
		2011-12	1	1.65
13	Chief Municipality Officer, Kawardha, Dist – Kawardha	2007-08	2	2.48
		2010-11	2	0.14
		2012-13	1	0.08
		2015-16	4	0.85
14	Chief Municipality Officer, Mahasamund, Dist – Mahasamund	2011-12	1	0.30
		2013-14	12	2.12
		2014-15	13	2.96
		2015-16	7	1.06
15	Commissioner, Nagar Palika Nigam, Dhamtari	2013-14	11	2.77
		2014-15	19	3.92
		2015-16	15	7.64
16	Dy. Director, Social Welfare, Raigarh, C.G.	2008-09	9	0.39
		2009-10	4	1.50
		2010-11	7	1.03
		2011-12	1	0.55

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1	2	3	4	5
17	District Election Officer, Collector Office, Durg	1999 -2000	35	1.95
		2000-2001	16	1.18
		2003-04	7	0.22
		2004-05	24	1.04
		2005-06	13	1.09
		2006-07	11	0.10
		2007-08	6	0.23
		2008-09	5	0.26
		2009-10	17	1.52
		2010-11	7	0.03
		2011-12	6	0.29
		2012-13	5	0.39
		2015-16	1	0.10
18	CEO, Janpad Panchayat, Baloda Bazar	1980-81	6	0.60
		1981-82	3	0.11
		1982-83	3	0.66
		1985-86	1	0.05
		1987-88	3	0.33
		1988-89	2	0.41
		1994-95	1	0.65
		1999-00	1	0.22
		2002-03	1	0.11
		2003-04	1	0.18
		2004-05	2	0.46
		2005-06	1	1.20
		2006-07	9	6.26
		2007-08	14	7.74
		2008-09	26	13.86
		2009-10	38	18.53
		2010-11	2	2.62
		2011-12	9	7.23
2012-13	4	3.57		
2013-14	4	4.49		
2014-15	1	0.60		
Total			658	761.96

(Source: Information furnished by respective departments)

Appendix 3.14
(Reference: Paragraph 3.8.3: Page 45)
Improper maintenance of Cash Book amounting to ₹ 79.44 crore

(₹ in lakh)

S. N.	Name of audited entity	Sector	Nature of objection	Amount
1	2	3	4	5
1	Asst. R.T.O, Ambikapur	Revenue Sector	An amount of ₹ 1,28,512.00 of Treasury bill No. 91 which is related to pay-bill was not recorded in cash book.	1.29
2	Deputy Commissioner (Excise), Raipur	Revenue Sector	An amount of ₹ 54,905.00 having bill No. 284 dated 16/03/2016 which was recorded in treasury voucher and not recorded in cash book and bill register.	0.55
3	Dist. Mining Officer, Durg (Mining Department)	Revenue Sector	i. Total amount of ₹ 1,69,058.00 (Cash recoveries) was not recorded in cash book at appropriate place. ii. No cross checking of daily total was carried out by the official other than responsible for cash book.	1.69
4	Collector, Koriya	General Sector	i. Interest amount of ₹ 45,05,998 received from SBI not recorded in cash book.	45.06
5	DIET, Pendra	Social Sector	Monetary transaction of ₹ 85,500 not recorded in cash book.	0.86
6	Dist. Education Officer, Jagdalpur	Social Sector	Bill amounting to ₹ 65.31 lakh not recorded in cash book.	65.31
7	Pt. Ravishankar Shukla University, Raipur	Social Sector	(i) During the year 2011-12, the bank account showed a deposit of ₹ 322,30,420 as against the deposit of ₹ 3,26,87,694 shown in cash book (short deposit of ₹ 4,57,274 in bank).	4.57
			(ii) Short deposit of examination fee of ₹ 5,32,674 in bank.	5.32
8	Principal, Government Danveer Tularam College, Utra, Durg	Social Sector	Expenditure amounting to ₹ 4,59,576 not recorded in cash book.	4.6
9	Chief Medical and Health Officer, Rajnandgaon	Social Sector	During March 2015 Cash book of NRHM showing total expenditure of ₹ 1,05,00,100 instead of ₹ 98,44,100.	6.56
10	Labor Officer, Ambikapur, Sarguja	Social Sector	Treasury drawal and disbursement amounting to ₹ 2.43 lakh not recorded in cash book.	2.43
11	Block Medical Officer, Community Health Center, Chhura, Gariaband	Social Sector	Irregular maintenance of cash book (₹ 61,310 balance not reconciled).	0.61
12	Block Medical Officer, Community Health Center, Dharsiwa, Raipur	Social Sector	(i) Non accountal of ₹ 14.06 lakh, ₹ 13.58 lakh and 10.68 lakh and on cash book.	38.32
13	Engineer, Rural Engineer Services, Janjgir	Social Sector	Difference of amount of ₹ 10, 872 in cash book as compared to vouchers.	0.11

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1	2	3	4	5
14	Deputy Director, Social welfare, Durg	Social Sector	(i) Cash book was not maintained for the amount of ₹ 58,38,85,950 which was drawn from treasury during the period of March 2014 to September 2016.	5,838.86
			(ii) Drawal of ₹ 2,50,000 of Nishakt Jan Shivr Mela through Simple Receipts (SR) bill on 13/02/2014 kept out of Government account.	2.5
15	District Sports Officer, Sports and Youth Welfare, Mahasamund	Social Sector	Cash book having closing balance of ₹ 7,00,706 not maintained after 30.8.16 but the bills amounting to ₹ 7,48,296/- were drawn during the period of non-maintenance.	7.48
16	Collector, Koriya	General Sector	Difference of ₹ 5,76,663 in bank pass book and cash book.	5.77
17	Engineering College Sejbahar, Raipur	Social Sector	Difference in cash book and pass book balance amounting to ₹ 7,14,70,174.	714.7
18	BEO, Gurur	Social Sector	Difference between closing balance as per cash book and bank pass book ₹ 15,51,186.	15.51
19	Block Education Officer, Gunderdehi, Balod	Social Sector	Difference between cash book and bank pass book a balance of ₹ 34 lakh.	34.00
20	Chief Executive Officer, Jila Panchayat, Janjgir Champa	Local Body	Difference in bank pass book and cash book amounting of ₹ 8,93,37,373.16.	893.37
21	Chief Executive Officer, JP Raigarh, Raigarh	Local Body	Difference of ₹ 2,06,866 in bank pass book and cash book.	2.06
22	Gram Panchayat-Sahaspur Lohar.	Local Body	Cash book Balance not reconciled with Bank Pass book balance amounting to ₹ 4.65 lakh.	4.65
23	Collector, Koriya	General Sector	Difference of ₹ 2,46,43,804 in closing balance and opening balance of cash book.	246.44
24	Block Medical Officer, Bagbahra, Mahasamaund	Social Sector	Incorrect carry forward of closing balance leads to short account of ₹ 1,57,412 in cash book.	1.57
Total				7,944.19

(Source: Information furnished by respective departments)

Appendix 3.15
(Reference: Paragraph 3.8.3: Page 45)
Improper maintenance of cash book

Sl. No.	Name of audited entity	Nature of objection
Revenue Sector		
1	2	3
01	Commercial Tax Officer, Ambikapur	No transactions were recorded in cash book from 14/10/2014 to 04/2016.
02	Assistant Commissioner (Excise), Rajnandgaon	Use of whitener in cash book
03	Assistant Commissioner (Excise), Korba	Use of whitener in cash book
04	District Excise Officer, Balod	Non attestation of cash book by DDO and use of whitener
05	Directorate Geology & Mining, Raipur	From 29.2.16 to 11/16 all the entry in the cash book made in pencil. Non attestation of correction by the DDO.
06	Deputy Director, Mining Department, Raipur	Signature of DDO is not there in cash book. No counter signature by any officer other than DDO. Entry made in pencil for O.B, C.B, Receipt, Expenditure and Grand Total. Overwriting not attested.
07	District Mining Officer, Rajnandgaon	No. entry made in cash book from 24/12/2016 to 04/03/2017. No counter sign of entries as checked by any officer other than DDO. No certificate was attached about physical verification of cash balance.
08	District Mining Officer, Balod	No entry made in cash book for transaction done after 06/06/2016. Entries were not certified by DDO after 01/09/2014. No initial was made by DDO on entries checked by any official other than DDO. No certificate was attached about physical verification of cash balance.
09	Tehsildar, Kurud (Land Revenue)	Receipts entries were not made at some places. Competent official did not sign at few places. Monthly summary not prepared.
General Sector		
10	Collector, Kabirdham	Non certification of transaction in cash book of ₹ 58.52 lakh by CEO, Zila Panchayat. An entry amounting to ₹ 18,49,800/- was rectified without attestation.
11	Director, State Forensic science Laboratory, Raipur	Incomplete entries from month 12/2014 till date of audit. No initials or signature of official making entry in cash book. Non closure of cash book at regular intervals.
12	Director, District Scheme and statistics, Baloda bazaar	No initials or signature of official making entry in cash book form 01/2013 to 01/2016. Non closure of cash book at regular intervals. No physical verification of cash done by DDO. No record of entries of receipts and expenditures during month of 03/2016.
13	Director, District Planning and statistics, Baloda bazaar	Non maintenance of cash book. As per pass book total receipt and expenditure during the period 02/13 to 04/16 was ₹ 13,24,258 and ₹ 2,19,042 respectively. But due to non-maintaining of cash book the head of expenditure is not ensured.
Economic Sector		
14	Joint Director, Animal Husbandry, Bilaspur	Total expenditure of ₹ 52.75 crore involving period 02/13 to 03/16 not entered properly in cash book. Entry in cash book made in pencil. Temporary advance given during the period 02/13 to 03/16 was neither recorded in cash book nor separate register was maintained for this purpose

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1	2	3
15	Executive Engineer, PWD (B/R), Div-Kondagaon	Cash book not maintained in proper form. Physical verification of cash not done. Non attestation of cash book by competent authority.
Social Sector		
16	BEO, Sitapur	Signature not done by competent authority in cash book.
17	ITI, Kawardha	Non maintenance of cash book from 2015-16. Cash book is maintained in tally software.
18	EE, PHE, Raigarh	Use of whitener in cash book and Certificate of verification not done. Some expenditure, i.e., salary, allowances and advances of staff, etc., not reflected in cash book.
19	RES, Gariaband	Use of whitener in cash book. In some instances the amount of voucher and cash book is not matched.
20	Civil Surgeon Asst Hospital Superintendent, District Hospital, Bilaspur	Opening balance written in pencil. Date wise receipt entry during the month was not made. Correction made in the cash book was not attested.
21	Engineer, Rural Engineering Services, Koriya	Use of whitener in cash book. Certificate of verification not attached in the cash book.
22	CMO, Narayanpur	Cash book of NRC not maintained
23	Block Education Officer, Bagbehra, Mahasamund	Cash book not maintained from 08/2016 to 03/2017. Amount of bank pass book and cash book not matched. Name of payee is not there in the expenditure side.
24	Asst Director, Sports and Youth Department, Durg	Using whitener in cash book. Certificate of verification not recorded in the cash book.
25	Director, Food Civil Supplies and Consumer Protection, Raipur	Non Maintenance of cash book.
Local Bodies		
26	Gram Panchayat, Kevali, Kharsia, Raigarh	Physical verification of cash not done. Cash payment of more than ₹ 10,000. Single cash book is maintained for all the schemes.
27	GP, Gorpar, Kharsia, Raigarh	
28	GP, Kurru, Kharsia, Raigarh	
29	GP, Burra, Kharsia, Raigarh	
30	GP, Chhaal, Dharamjaygarh, Kharsia, Raigarh	
31	GP, Chandrashekharapur, Dharamjaygarh, Raigarh	
32	GP, Khodapali, Raigarh	
33	GP, Laat, Dharamjaygarh, Raigarh	
34	GP, Pusalda, Dharamjaygarh, Raigarh	
35	GP, Khamhar, Kharsia, Raigarh	
36	GP Arjuni, Sakti, Janjgir- Champa	
37	GP Portha, Sakti, Janjgir- Champa	
38	GP Tendutoha, Janjgir- Champa	
39	GP Patorapali kala, Sakti, Janjgir- Champa	
40	GP Sakreli Ba, Sakti, Janjgir- Champa	
41	GP- Kadro, JP- Pathalgaon.	
42	GP- Kharkatta, JP- Pathalgaon.	
43	GP- Chiknipani, JP- Pathalgaon.	
44	GP- Lundeg, JP- Pathalgaon.	
45	GP- Kilkila, JP- Pathalgaon.	Physical verification of cash not done. Cash payment of more than ₹ 10,000. Non maintenance of separate cash book for different schemes.
46	GP- Kunda, JP- Pandaria.	
47	GP- Mehli, JP- Pandaria.	
48	GP- Kodvagodan, JP- Pandaria.	
49	GP- Kuin, JP- Pandaria.	
50	GP- Chilfi, JP- Bodla.	
51	GP- Madmada, JP- Bodla.	
52	GP- Khairbanakala, JP- Bodla.	
53	GP- Pondi, JP- Bodla.	

(Source: Information furnished by concerned department)