Table of Contents					
Particulars	Refere	nce to			
- w. v. v. v. v	Paragraph(s)	Page(s)			
Preface	2 W2 WB2 WP22(8)	V			
Overview		vii-xv			
Introduction		VII AV			
Functioning of State Public Sector	Undertakings				
General	1-2	1-2			
Accountability framework	3-4	2-3			
Submission of accounts by PSUs	5-6	3			
Investment by Government of Chhattisgarh in State					
Public Sector Undertakings (PSUs)	7-9	3-4			
Part-1					
Chapter – 1					
	dortolzings				
Functioning of Power Sector Un Introduction	1.1-1.2	5-6			
	1.1-1.2	3-0			
Disinvestment, restructuring and privatisation of Power Sector Undertakings	1.3	6			
Investment in Power Sector Undertakings	1.4	6-7			
Budgetary Support to Power Sector Undertakings	1.5	7-8			
Reconciliation with Finance Accounts of Government of Chhattisgarh	1.6	8-9			
Submission of accounts by Power Sector Undertakings	1.7	9			
Performance of Power Sector Undertakings	1.8-1.18	9-17			
Assistance under Ujwal DISCOM Assurance Yojana	1.19 and	17-20			
(UDAY)	1.19.1-1.19.4	17 20			
Comments on Accounts of Power Sector					
Undertakings	1.20	20			
Parformance Audit and Compliance Audit					
Paragraphs Paragraphs	1.21	20			
Follow up action on Audit Reports	1.22-1.24	20-21			
Chapter – 2	1.22-1.24	20-21			
Performance Audit of Power Sector	Undertekings				
Chhattisgarh State Power Generation Company Lin					
Construction and Operation of Atal Bihari Vajpayee					
Thermal Power Station, Marwa	2	23-61			
Part-2					
Chapter – 3					
	(other than Day	vor Sector)			
Functioning of State Public Sector Undertakings Introduction		,			
	3.1-3.2	63-64			
Investment in State PSUs (other than Power Sector)	3.3-3.4	65-66			
Disinvestment, restructuring and privatisation of	3.5	66			
State PSUs (other than Power Sector)					
Budgetary Support to State PSUs (other than Power Sector)	3.6	66-67			
Reconciliation with Finance Accounts of Chhattisgarh	3.7	67-68			

Particulars		Reference to	
	2.02.22.00.00		Page(s)
Submission of accounts by State PSUs (other than Power Sector)		3.8 and 3.8.1	68-70
Winding up of non-functional State PSUs		3.9	70
Impact of non-finalisation of accounts of State PSUs (other than Power Sector)		3.10	70
Performance of State PSUs (other than Power Sector)		3.11-3.20	70-78
Comments on Accounts of State PSUs (other than Power Sector)		3.21-3.22	78-79
Paragraph	Performance Audit and Compliance Audit Paragraphs		79-80
Follow up	o action on Audit Reports	3.24-3.26	80-81
	Chapter – 4		
Comp	oliance Audit Observations of Public Sector	r Undertakings (other than
Chhattia	Power Sector)		
	garh State Beverages Corporation Limited e payment of godown rent	4.1	92.94
		i i	83-84
	garh Medical Services Corporation Limited	4.2	
higher rat	Unwarranted purchase of Multivitamin syrup at higher rates		85-90
Procurem rates	Procurement of food baskets at exorbitantly higher rates		90-93
	Annexures		
No.	Particulars Particulars	Reference to	
		Paragraph(s)	Page(s)
1.1	Statement showing position of equity and outstanding loans relating to State Power Sectors PSUs as on 31 March 2018	1.4 and 1.8	95
1.2	Summarised financial position and working results of Government companies and Statutory Corporation as per their latest finalised financial statements	1.8, 1.9 and 1.12	96
2.1	Statement showing loss to the Company due to excess consumption of oil	2.9.5	97
2.2	Statement showing excess coal consumption due to excess SHR	2.9.7	98
2.3	Statement showing the non-compliance of conditions of environment clearance	2.10	99-101
3.1	Summarised financial results of State PSUs (other than Power Sector) covered in this Report for the year for which accounts were finalised	3.1, 3.11 and 3.12	102-103
3.2	Details of State PSUs (other than Power	3.1 and 3.9	104

No.	Particulars	Reference to	
		Paragraph(s)	Page(s)
3.3	Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) as on 31 March 2018	3.3	105-106
3.4	Statement showing difference between Finance Accounts of Government of Chhattisgarh and Accounts of the State PSUs (other than Power Sector) in respect of balances of Equity, Loans and Guarantee	3.7	107
3.5	Statement showing position of State Government investment in working State PSUs (other than Power Sector) accounts of which are in arrears during the year 2017-18	3.8.1	108-109
3.6	Statement showing the State Government funds infused in State PSUs (other than Power Sector) during the year from 2008-09 to 2017-18	3.14	110-112