

**Appendix – 1.1**

(Referred to in paragraph 1.1; Page 1)

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

S. No.	Particulars		Figures
1	Area		1,37,898 Sq. km.
2	Population		
	a	As per 2001 Census	2.08 crore
	b	2010-11	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 ( as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		40.90 per cent
5	a	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	64.66 per cent
	b	Literacy (as per 2011 Census ) (All India Average = 74.0 per cent)	71.04 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 50 per 1000 live births)		54
7	Gini Coefficient***		
	a	Rural (All India = 0.30)	0.29
	b	Urban (All India = 0.37)	0.43
8	Gross State Domestic Product (GSDP) 2010-11 at current price		₹ 1,29,718 crore
9	GSDP CAGR (2001-02 to 2010-11)		17.85 per cent
10	Per capita GSDP CAGR (2001-02 to 2010-11)		13.61 per cent
11	GSDP CAGR (2001-02 to 2009-10)	Chhattisgarh	17.57 per cent
		General Category States	13.37 per cent
12	Population Growth (2001 to 2011)	Chhattisgarh	22.59 per cent
		General Category States	17.56 per cent

\* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), \*\*Infant Mortality rate (SRS Bulletin January 2011), \*\*\*Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), Financial data is based on Finance Accounts of the States Government.

**B. Financial Data**

Particulars		2001-02 to 2009-10		2001-02 to 2010-11
CAGR		General Category States	Chhattisgarh	Chhattisgarh
(In per cent)				
a.	of Revenue Receipts	15.20	19.46	20.06
b.	of Own Tax Revenue	14.53	17.26	18.22
c.	of Non Tax Revenue	13.87	19.69	20.36
d.	of Total Expenditure	13.53	18.16	17.14
e.	of Capital Expenditure	22.61	24.48	22.44
f.	of Revenue Expenditure on Education	12.73	21.69	22.43
g.	of Revenue Expenditure on Health	11.97	14.70	13.92
h.	of Salary and Wages	11.45	15.15	14.86
i.	of Pension	14.09	13.21	16.50

**Appendix-- 1.1(a)**

(Referred to in paragraph 1.1; Page 1)

**Part A: Structure and Form of Government Accounts**

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

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

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

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

**PART B: Layout of Finance Accounts**

The Finance Accounts have been divided into two volumes from 2010-11.

**Volume –I – Summarised Statements**

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

**Volume –II –**

5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of 2010-11.
6	Statement of Borrowings and other liabilities –Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Statement of Loans given by the Government-Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
8	Statement of Grants-in-aid given by the State Government.
9	Statement of Guarantees given by State Government -Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
10	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads.
12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise and comparison with the figures of previous year.
13	Depicts the detailed capital expenditure incurred during and to the end of 2010-11 and comparison with the figures of previous year.
14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2010-11
15	Detailed statement of Borrowings and other liabilities by minor heads.
16	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 2011.
17	Detailed statement on sources and applications of funds for expenditure other than revenue account.
18	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
19	Details of earmarked balances of reserve funds.

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

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

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

**Trends in Gross State Domestic Product (GSDP)**

	2006-07	2007-08	2008-09(P)	2009-10(Q)	2010-11(A)
Gross State Domestic Product (₹ in crore)	66874.89	80255.11	93179.71	109823.43	129717.54
Growth rate of GSDP (in per cent)	25.28	20.01	16.10	17.86	18.11
<i>Source: Economic and Statistical Department, Government of Chhattisgarh</i>					

**The sector wise details of GSDP<sup>1</sup>**

(₹ in crore)

	2006-07	2007-08	2008-09(P)	2009-10(Q)	2010-11(A)
Primary Sector	21416.68 (13.19)	26584.77 (24.13)	26904.55 (1.20)	29605.90 (10.04)	33309.20 (12.51)
Secondary Sector	23701.03 (51.80)	27648.79 (16.66)	35714.95 (29.17)	41978.29 (17.54)	50959.44 (21.39)
Tertiary Sector	21757.18 (15.44)	26021.55 (19.66)	30560.21 (17.44)	38239.24 (25.13)	45448.90 (18.88)
<b>Gross State Domestic Product (GSDP)</b>	<b>66874.89</b>	<b>80255.11</b>	<b>93179.71</b>	<b>109823.43</b>	<b>129717.54</b>
<i>Source: Economic and Statistical Department, Government of Chhattisgarh for the year 2010-11</i> <i>Figures shown in the brackets represents Growth Rate</i>					

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

The Primary sector – Agriculture (including Animal husbandry), Forestry & logging, Fishing, Mining and quarrying.

The Secondary sector– Manufacturing (registered and unregistered), Construction, Electric, Gas and Water Supply.

The Tertiary sector – Railway, Transport by other means, storage, communication, trade hotel & restaurant, Banking, Insurance & Real Estate, Owning of Dwelling & business services, community & personal services.

<sup>1</sup> **Choice of 2004-05 as the base year**

In the post, National Accounts Statistics were revised decennially changing the base year, which ends with 1. It was primarily because in the base year estimate of national accounts aggregates, the information on work force plays an important role and work force estimates were obtained from population census conducted decennially in the year ending with 1 (i.e. 1981, 1991, 2001 etc.). This practice continued upto the series with base year 1980-81, since then, the CSO started using the work force estimates from the results of **Quinquennial** Employment and Unemployment surveys of National Sample Survey Organisation (NSSO), which are conducted once in every five years and consequently started revising the base years of national accounts statistics once in five years with the years for which the NSSO conducts the **quinquennial** employment and unemployment surveys. In continuation with this practice, the new series of national accounts has been released with base year 2004-05. Hence the figures of GSDP also changed accordingly.

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

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

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

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

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

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

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

**Appendix-1.3**  
(Referred to in paragraph 1.1 and 1.3 at page 1,8 and 13)  
**A time series data analysis of State Government finances**

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part A- Receipts</b>					
<b>1. Revenue Receipts</b>	<b>11,453(90)</b>	<b>13,879(95)</b>	<b>15,663(95)</b>	<b>18,154(89)</b>	<b>22,720(94)</b>
<i>(i) Tax Revenue</i>	<b>5,046(44)</b>	<b>5,618(40)</b>	<b>6,594(42)</b>	<b>7,123(39)</b>	<b>9,005(40)</b>
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc.	2,843(56)	3,024(54)	3,611(55)	3,712(52)	4,841(54)
State Excise	707(14)	843(15)	964(15)	1,188(17)	1,506(17)
Taxes on Vehicles	253(5)	277(5)	314(5)	352(5)	428(5)
Stamps and Registration Fees	390(8)	463(8)	496(8)	583(8)	786(9)
Land Revenue	61(1)	88(2)	359(5)	160(2)	247(3)
Taxes on Goods and Passengers	302(6)	511(9)	421(6)	696(10)	675(7)
Other Taxes	490(10)	412(7)	429(7)	433(6)	522(6)
<i>(ii) Non Tax Revenue</i>	<b>1,451(13)</b>	<b>2,021(15)</b>	<b>2,202(14)</b>	<b>3,043(17)</b>	<b>3,836(17)</b>
<i>(iii) State's share in Union taxes and duties</i>	<b>3,199(28)</b>	<b>4,035(29)</b>	<b>4,258(27)</b>	<b>4,381(24)</b>	<b>5,425(24)</b>
<i>(iv) Grants in aid from GOI</i>	<b>1,757(15)</b>	<b>2,205(16)</b>	<b>2,609(17)</b>	<b>3,607(20)</b>	<b>4,454(20)</b>
<b>2. Misc. Capital Receipts</b>	--	<b>27</b>	<b>02</b>	<b>02</b>	<b>02</b>
<b>3. Recoveries of Loans and Advances</b>	<b>355(3)</b>	<b>437(3)</b>	<b>533(3)</b>	<b>992(5)</b>	<b>561(2)</b>
<b>3(a). Inter State Settlement</b>	<b>02</b>	<b>02</b>	<b>01</b>	<b>03</b>	<b>03</b>
<b>4. Total revenue and Non Debt capital receipts (1+2+3)</b>	<b>11,810</b>	<b>14,345</b>	<b>16,199</b>	<b>19,151</b>	<b>23,286</b>
<b>5. Public Debt Receipts</b>	<b>937(7)</b>	<b>262(2)</b>	<b>386(2)</b>	<b>1287(6)</b>	<b>795(3)</b>
Internal Debt (Excluding Ways & Means Advances & overdrafts)	882(94)	142(54)	181(47)	1064 (83)	592 (74)
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	55(6)	120(46)	206(53)	223 (17)	203 (26)
<b>6. Total receipt in the Consolidated fund (4+5)</b>	<b>12747</b>	<b>14,607</b>	<b>16,585</b>	<b>20,438</b>	<b>24,081</b>
<b>7. Contingency Fund Receipts</b>	--	<b>3</b>	--	<b>01</b>	--
<b>8. Public Account Receipts</b>	<b>13,982</b>	<b>17,706</b>	<b>20044</b>	<b>24,512</b>	<b>27,524</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>26,729</b>	<b>32,316</b>	<b>36,629</b>	<b>44,951</b>	<b>51,605</b>
<b>PART B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>8,802(75)</b>	<b>10,840(75)</b>	<b>13,794(80)</b>	<b>17,265(83)</b>	<b>19,355(85)</b>
Plan	2,608(30)	3,576(33)	5,421(39)	6,817(39)	8,069(42)
Non Plan	6,194(70)	7,264(67)	8,373(61)	10,448(61)	11,286(58)
General Services (incl. interest payments)	2,639(30)	3,040(28)	3,599(26)	4,350(25)	5,247(27)
Social Services	3,459(39)	4,117(38)	6,153(45)	8,024(46)	8,310(43)
Economic Services	2,228(25)	3,140(29)	3,524(25)	4,423(26)	5,091(26)
Grants-in-aid and Contributions	476(6)	543(5)	519(4)	468(3)	707(4)
<b>11. Capital Expenditure</b>	<b>2,198(19)</b>	<b>3,131(22)</b>	<b>2,940(17)</b>	<b>2,745(13)</b>	<b>2,952(13)</b>
Plan	2,169(98.7)	3,101(99)	2,939(100)	2,745(100)	2,951(100)
Non Plan	29(1.3)	30(1)	01	0	01
General Services	75(3)	107(3)	102(3)	77(2)	53(2)
Social Services	503(23)	733(23)	708(24)	802(24)	828(24)
Economic Services	1,620(74)	2,291(73)	2,130(72)	1,866(74)	2,071(74)
<b>12. Disbursement of Loans and Advances</b>	<b>771(6)</b>	<b>500(3)</b>	<b>491(3)</b>	<b>897(4)</b>	<b>567(2)</b>

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>12(a) Inter State Settlement</b>	<b>02</b>	<b>02</b>	<b>01</b>	<b>03</b>	<b>02</b>
<b>13.Total (10+11+12+12[a])</b>	<b>11,773</b>	<b>14,473</b>	<b>17,226</b>	<b>20,910</b>	<b>22,876</b>
<b>14. Repayment of Public Debt</b>	<b>219 (2)</b>	<b>558 (4)</b>	<b>489 (3)</b>	<b>652(3)</b>	<b>691(3)</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	206(94)	272 (49)	379 (78)	536(82)	555(80)
Net transactions under Ways and Means Advances and Overdraft	--	--	--	<b>0</b>	<b>0</b>
Loans and Advances from Government of India	13(6)	286 (51)	110 (22)	116(18)	135(20)
<b>15. Appropriation to Contingency Fund</b>	--	--	--	--	--
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>11,992</b>	<b>15,031</b>	<b>17,715</b>	<b>21,562</b>	<b>23,567</b>
<b>17. Contingency Fund disbursements</b>	<b>3</b>		<b>01</b>	<b>0</b>	<b>0</b>
<b>18.Public Account disbursements</b>	<b>13,744</b>	<b>16,854</b>	<b>19585</b>	<b>23879</b>	<b>26,896</b>
<b>19.Total disbursement by the State (16+17+18)</b>	<b>25,739</b>	<b>31,885</b>	<b>37,301</b>	<b>45,441</b>	<b>50,463</b>
<b>PART-C-Deficits</b>					
<b>20. Revenue deficit (-) (1-10)/ surplus (+)</b>	(+)2,651	(+) 3,039	(+)1,869	(+)888	(+)3,364
<b>21.Fiscal deficit(-)/ surplus (+) (4-13)</b>	(+)37	(-) 128	(-)1,027	(-)1,759	(+)410
<b>22. Primary deficit (-)/Primary surplus (+) (21+23)</b>	(+)1,063	(+)1,012	(+) 51	(-)664	(+)1,608
<b>PART-D-Other Data</b>					
<b>23. Interest payments (included in revenue exp.)</b>	1,026	1,140	1,078	1,095	1,198
<b>24. Financial assistance to local bodies etc<sup>2</sup>.</b>	2,201.80	2,007.26	2,563.05	2,889.45	3401.02
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
<b>26. Interest on WMA/Overdraft</b>					-
<b>27. Gross State Domestic Product (GSDP)</b>	66,874.89	80,235.11	93,179.71 <sup>(P)</sup>	1,09,823.43 <sup>(Q)</sup>	1,29,718 <sup>(A)</sup>
<b>28. Outstanding debt (year-end)</b>	14,113	14,512	14,780	15,937 <sup>3</sup>	16,697
<b>29. Outstanding guarantees (year-end)</b>	486	481	895	3,338	2,849
<b>30. Maximum amount guaranteed (year-end)</b>	2,483	2,495	3,650	4,401	5,054
<b>31. Number of incomplete projects</b>	63	NA	223	159	77
<b>32. Capital blocked in incomplete projects</b>	2,968	NA	1,531	1,115	887
<b>PART-E-Fiscal Health Indicators</b>					
<b>I-Resource Mobilization</b>					
Own Tax Revenue/GSDP (Ratio)	0.08	0.07	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.02	0.03	0.02	0.03	0.03
Central Transfers/GSDP (Ratio)	0.08	0.08	0.07	0.07	0.08
<b>II-Expenditure Management</b>					
Total Expenditure/GSDP (Ratio)	0.18	0.18	0.18	0.19	0.18
Total Expenditure/Revenue Receipts (Ratio)	1.03	1.04	1.10	1.15	1.01
Revenue Expenditure/Total Expenditure (Ratio)	0.75	0.75	0.80	0.83	0.85
Capital Expenditure/Total Expenditure (ratio)	0.19	0.22	0.17	0.13	0.13
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.18	0.21	0.16	0.13	0.13
<b>III-Management of Fiscal Imbalances</b>					
Revenue deficit(Surplus)/GSDP (ratio)	0.04	0.04	0.02	0.01	0.03
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	0.00	0.00	-0.01	0.02	0.00
Primary Deficit(Surplus)/GSDP (Ratio)	0.02	0.01	0.00	-0.01	0.01
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	71.65	-23.74	-1.82	0.50	8.21
Primary Revenue Balance/GSDP (Ratio)	0.03	0.03	0.01	0.02	
<b>IV- Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (Ratio)	0.22	0.18	0.16	0.15	0.13
Fiscal Liabilities/RR(Ratio)	1.23	1.05	0.94	0.88	0.73
Primary deficit vis-à-vis quantum spread (Ratio)	1.00	1.00	0.03	-0.73	0.93
<b>V- Other Fiscal Indicators</b>					
Return on Investment	NA	NA	NA	0.44	4.30
Balance from Current Revenue (₹ in crore)	3,902	5,028	5,413	5,682	8,377
Financial Assets/Liabilities (Ratio)	0.90	1.10	1.24	1.25	1.43

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

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

3. NA Not available

<sup>2</sup> Source: Finance and Appropriation Accounts 2010-11 and Economic survey report of Chhattisgarh State 2010-11.

<sup>3</sup> Change in figure due to proforma correction

**Appendix-1.4**

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

**Part A: Abstract of receipts and disbursement for the year 2010-11**

(₹ in crore)

2009-10		Receipts		2010-11		2009-10		Disbursement		2010-11		
										Non-Plan	Plan	Total
18,153.66	I	<b>Revenue Receipts</b>		22,719.54		17,265.44		<b>Revenue Expenditure</b>	11,286.39	8,069.36	19,355.75	
		Tax Revenue	9,005.14			4,349.77		<b>General Services</b>	5,210.62	36.45	5,247.06	
		Non-Tax Revenue	3,835.32			8,023.54		<b>Social Services</b>	2,807.08	5,502.64	8,309.72	
		State's Share of Union Tax	5,425.19				3,171.62	Education, Sports, Arts and Culture	1,247.31	2,834.38	4,081.69	
		Non-Plan Grants	1,397.45				693.67	Health and Family Welfare	323.69	425.22	748.91	
		Grants for State Plan Scheme	2,169.91				843.48	Water Supply, Sanitation Housing and Urban Development	180.34	505.97	686.31	
		Grants for Central and Centrally Sponsored Plan Schemes	886.53				20.83	Information and Broadcasting	28.69	0.60	29.29	
							943.86	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	817.60	148.53	966.13	
							54.22	Labour and Labour Welfare	40.98	20.01	60.99	
							2,286.05	Social Welfare and Nutrition	161.21	1,564.33	1,725.54	
							9.81	Others	7.26	3.60	10.86	
							3,523.24	<b>Economic Services</b>	2,582.25	2,509.17	5,091.42	
							2,327.54	Agriculture and Allied Activities	1,554.13	1,036.23	2,590.36	
							827.30	Rural Development	359.22	856.99	1,216.21	
							0.00	Special Areas Programme	0.00	0.00	0.00	
							6.14	Communication	0.00	5.10	5.10	
							298.26	Irrigation and Flood Control	146.62	141.66	288.28	
							213.40	Energy	1.60	296.29	297.89	
							231.96	Industry and Minerals	191.94	134.40	326.34	
							462.53	Transport	297.87	2.21	300.08	
							5.74	Science, Technology and Environment	1.20	3.22	4.42	
							50.28	General Economic Services	29.69	33.06	62.75	
							468.98	<b>Grants-in-Aid and Contributions-</b>	<b>686.43</b>	<b>21.12</b>	<b>707.55</b>	
18,153.66		<b>Total Revenue Receipts</b>		22,719.54		13,793.70	17,265.44	<b>Total Revenue Expenditure</b>	11,286.39	8,069.36	19,355.75	
	II	Revenue Deficit carried over to Section B				888.22		Revenue Surplus carried over to Section B				3,363.79
18,153.66		<b>Total</b>		22,719.54		18,153.66		<b>Total</b>				22,719.54
2,059.67	III	Opening Cash balance including permanent Advances and Cash Balance Investment		1,569.66			0.00	Opening Overdraft from Reserve Bank of India				
2.31	IV	Miscellaneous Capital Receipts		2.56		2,744.92		<b>Capital Outlay</b>	0.98	2,950.53	2,951.51	
						76.81		<b>General Services</b>	0.97	51.90	52.87	
						802.10		<b>Social Services</b>	0.01	827.59	827.60	
							186.03	Education, Sports, Arts and Culture	0.00	303.17	303.17	
							96.62	Health and Family Welfare	0.00	97.88	97.88	
							352.87	Water Supply, Sanitation Housing and Urban Development	0.00	184.99	184.99	
							0.02	Information and Broadcasting	0.01	0.00	0.01	
							160.08	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.00	217.28	217.28	
							0.56	Social Welfare and Nutrition	0.00	19.15	19.15	
							5.92	Others	0.00	5.13	5.13	



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

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

(₹ in crore)

As on 31.03.2010	Liabilities		As on 31.03.2011
<b>8,704.88</b>	<b>Internal Debt -</b>		<b>8,741.83</b>
2,745.64	Market Loans bearing interest	2510.62	
2.10	Market Loans not bearing interest	2.10	
20.29	Loans from Life Insurance Corporation of India	20.29	
5,936.85	Loans from other Institutions	6208.88	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
<b>2,307.51</b>	<b>Loans and Advances from Central Government -</b>		<b>2,374.89</b>
0.68	Pre 1984-85 Loans	0.68	
4.58	Non-Plan Loans	7.35	
2,273.58	Loans for State Plan Schemes	2339.73	
0.19	Loans for Central Plan Schemes	0.19	
28.48	Loans for Centrally Sponsored Plan Schemes	26.94	
<b>40.00</b>	<b>Contingency Fund</b>		<b>40.00</b>
<b>1,998.37</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>2,331.02</b>
<b>1,889.44</b>	<b>Deposits</b>		<b>2,244.59</b>
<b>1,782.11</b>	<b>Reserve Funds</b>		<b>1,803.70</b>
<b>256.04</b>	<b>Suspense and Miscellaneous Balances</b>		<b>145.00</b>
<b>16,978.35</b>	<b>Total</b>		<b>17,681.03</b>
	<b>Assets</b>		
<b>17,790.24</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>20,739.19</b>
251.67	Investments in shares of Companies, Corporations, etc.	259.92	
17,538.57	Other Capital Outlay	20,479.27	
<b>1,529.89</b>	<b>Loans and Advances -</b>		<b>1,535.28</b>
580.20	Loans for Power Projects	411.33	
833.93	Other Development Loans	998.90	
115.76	Loans to Government servants and Miscellaneous loans	125.05	
<b>749.37</b>	<b>Reserve Fund Investments</b>		<b>799.04</b>
<b>2.51</b>	<b>Advances</b>		<b>2.40</b>
<b>305.82</b>	<b>Remittance Balances</b>		<b>272.15</b>
<b>0.00</b>	<b>Contingency Fund</b>		<b>0.00</b>
<b>820.30</b>	<b>Cash -</b>		<b>1,913.18</b>
-0.25	Cash in Treasuries and Local Remittances	0.00	
-554.81	Deposits with Reserve Bank	-1,480.73	
11.02	Departmental Cash Balance including	12.81	
0.29	Permanent Advances	0.30	
1,364.05	Cash Balance Investments	3,380.80	
<b>-4219.78</b>	<b>Deficit on Government Account -</b>		<b>-7,580.21</b>
-888.22	(i) Less Revenue Surplus of the current year	-3,363.79	
18.68	(ii) Profoma corrections and other adjustments	3.36	
-3350.24	Accumulated deficit at the beginning of the year	-4,219.78	
<b>16,978.35</b>	<b>Total</b>		<b>17,681.03</b>

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

Sl. no.	Heads of revenue	Year	Budget estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All-India average percentage
1	Taxes on sales, trade etc.	2008-09	3,470.00	3,610.94	16.38	0.45	0.83
		2009-10	3,447.12	3,712.16	25.71	0.69	0.88
		2010-11	4,524.13	4,840.79	29.99	0.62	0.96
2	Taxes on vehicles	2008-09	315.50	313.78	13.12	4.18	2.58
		2009-10	351.47	351.88	7.39	2.10	2.93
		2010-11	410.00	427.52	2.14	0.50	3.07
3	State Excise	2008-09	950.00	964.10	26.30	2.73	3.27
		2009-10	1158.00	1187.72	35.35	2.98	3.66
		2010-11	1,390.00	1,506.44	40.68	2.70	3.64
4	Stamp duty and registration fee	2008-09	520.00	495.59	11.69	2.36	2.09
		2009-10	600.01	583.13	13.97	2.40	2.77
		2010-11	650.35	785.85	17.75	2.26	2.47

*(Source: Revenue Audit Report)*

**Appendix-2.1**

(Referred to in paragraph 2.3.1; Page 38 )

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

(₹ in crore)

Sl. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage
1	2	3	4	5	6
	<b>A</b>	<b>Revenue Voted</b>			
1	4	Other expenditure pertaining to Home Department	27.15	16.81	61.92
2	24	Public Works-Roads and Bridge	332.03	109.41	32.95
3	27	School Education	2,114.17	531.80	25.15
4	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	31.10	12.60	40.51
5	55	Expenditure pertaining to Women and Child Welfare	525.96	165.61	31.49
6	79	Expenditure pertaining to Medical Education Department	199.15	48.81	24.51
		<b>Total -A</b>	<b>3,229.56</b>	<b>885.04</b>	<b>--</b>
	<b>B</b>	<b>Revenue Charged</b>			
7	12	Expenditure pertaining to Energy Department	100.90	66.64	66.04
		<b>Total- B</b>	<b>100.90</b>	<b>66.64</b>	
	<b>C</b>	<b>Capital Voted</b>			
8	11	Expenditure pertaining to Commerce and Industry Department	45.79	19.53	42.65
9	20	Public Health Engineering	31.35	11.20	35.71
10	42	Public Works relating to Tribal Areas	279.27	115.70	41.43
11	47	Technical Education and Man-Power Planning Department	20.38	11.46	56.23
12	67	Public Works-Building	213.81	57.55	26.92
13	68	Public Works relating to Tribal Areas Sub-Plan-Buildings	115.65	38.92	33.65
14	79	Expenditure pertaining to Medical Education Department	25.50	23.48	92.07
		<b>Total-C</b>	<b>731.75</b>	<b>277.84</b>	
<b>Grand Total - (A+B+C)</b>			<b>4,062.21</b>	<b>1,229.52</b>	

**Appendix-2.2**

(Referred to in paragraph 2.3.3; Page 39)

**Excess over provision of previous years requiring regularization**

(₹ in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee
1	2	3	4	5
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21	Explanatory notes are awaited.
	2 Appropriations	6 and 24		
2001-02	14 Grants	6, 14, 15,17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.90	
	2 Appropriations	16 and 25		
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59	
	2 Appropriations	20 and 67		
2003-04	4 Grants	12, 33, 40 and 67	591.12	
	2 Appropriations	Interest Payments and 6		
2004-05	4 Grants	15, 24, 67 and 81	133.36	
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42		
2005-06	4 Grants	4, 15, 24 and 39	23.27	
	2 Appropriations	6 and 23		
2006-07	4 Grants	4, 24, 67 and 82	5.13	
	1 Appropriation	33		
2007-08	3 Grants	23, 33 and 60	15.99	
	3 Appropriations	13, 24 and 36		
2008-09	9 Grants	24,40,67,80,6, 23, 75, 76 and 82	115.26	
	1 Appropriation	23		
2009-10	10 Grants	3,6,22,23,24,25,49,64,76and 80	216.77	
	5 Appropriation	3,12,13,43 and 67		
<b>Total</b>			<b>1,341.60</b>	

**Appendix-2.3**

(Referred to in paragraph 2.3.5, Page 41 )

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

Sl. No.	Grant No.	Name of grant	Original Provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6	7
	<b>A</b>	<b>Revenue (Voted)</b>				
1	1	General Administration	79.23	72.15	7.08	8.07
2	2	Other expenditure pertaining to General Administration Department	9.19	8.20	0.99	1.22
3	4	Other Expenditure pertaining to Home Department	26.01	10.34	15.67	1.32
4	8	Land Revenue and District Administration	342.39	230.40	111.99	14.00
5	14	Expenditure pertaining to Animal Husbandry Department	195.47	179.64	15.83	8.16
6	18	Labour	17.77	17.49	0.28	4.83
7	19	Public Health and Family Welfare	459.56	421.42	38.14	32.87
8	21	Expenditure pertaining to Housing and Environment Department	16.05	10.10	5.95	1.63
9	27	School Education	2,066.72	1,582.38	484.34	47.45
10	28	State Legislature	22.47	17.62	4.85	0.79
11	31	Expenditure Pertaining to Planning, Economics and Statistics Department	12.83	10.15	2.68	1.37
12	33	Tribal Welfare	862.32	773.52	88.80	21.70
13	34	Social Welfare	28.61	25.79	2.82	0.66
14	36	Transport	21.84	17.73	4.11	1.66
15	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	19.80	18.50	1.30	11.30
16	41	Tribal Areas Sub-Plan	2,376.72	2,360.86	15.86	472.62
17	43	Sports and Youth Welfare	32.93	20.35	12.58	0.85
18	44	Higher Education	359.07	327.92	31.15	3.20
19	45	Minor Irrigation Works	37.89	37.83	0.06	1.50
20	47	Technical Education and Man-Power Planning Department	117.45	89.22	28.23	7.29
21	51	Religious Trusts and Endowments	4.90	4.65	0.25	1.50
22	54	Expenditure pertaining to Agricultural Research and Education	37.50	37.50	0.00	9.50
23	55	Expenditure pertaining to Women and Child Welfare	552.95	360.35	192.60	12.01
24	56	Rural Industries	51.15	47.24	3.91	3.73
25	58	Expenditure on Relief on account of Natural Calamities and Scarcity	309.54	203.77	105.77	110.32
26	59	Externally Aided Projects pertaining to Panchayat and Rural Development	2.70	2.28	0.42	2.28
27	64	Special Component Plan for Scheduled Castes	959.37	792.68	166.69	25.80

1	2	3	4	5	6	7
28	67	Public Works-Buildings	265.32	244.21	21.11	2.21
29	79	Expenditure pertaining to Medical Education Department	198.35	150.34	48.01	0.81
	<b>Total - A</b>		<b>9,486.10</b>	<b>8,074.63</b>	<b>1,411.47</b>	<b>810.65</b>
	<b>B</b>	<b>Revenue (Charged)</b>				
30	29	Administration of Justice and Elections	23.25	17.79	5.46	2.90
	<b>Total - B</b>		<b>23.25</b>	<b>17.79</b>	<b>5.46</b>	<b>2.90</b>
	<b>C</b>	<b>Capital (Voted)</b>				
31	21	Expenditure pertaining to Housing and Environment Department	365.63	152.36	213.27	5.00
32	24	Public Works-Roads and Bridges	354.51	345.95	8.56	32.37
33	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	304.00	220.49	83.51	68.75
34	41	Tribal Areas Sub-Plan	1,121.28	855.61	265.67	107.16
35	42	Public Works relating to Tribal Areas	267.87	163.56	104.31	11.40
36	64	Special Component Plan for Scheduled Castes	677.79	222.13	455.66	18.42
37	67	Public Works-Buildings	210.96	156.26	54.70	2.85
38	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	114.35	76.73	37.62	1.30
39	79	Expenditure pertaining to Medical Education Department	22.50	2.02	20.48	3.00
	<b>Total - C</b>		<b>3,438.89</b>	<b>2,195.11</b>	<b>1,243.78</b>	<b>250.25</b>
	<b>Grand Total - (A+B+C)</b>		<b>12,948.24</b>	<b>10,287.53</b>	<b>2,660.71</b>	<b>1,063.80</b>

**Appendix-2.4**

(Referred to in paragraph 2.3.5; Page 41)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the grants	Original provision	Supplementary provision	Total	Expenditure	Excess
1	2	3	4	5	6	7	8
	<b>A</b>	<b>Revenue Voted</b>					
1	6	Expenditure pertaining to Finance Department	1,673.67	7.74	1,681.41	1,843.66	162.25
2	7	Expenditure pertaining to Commercial Tax Department	83.32	65.13	148.45	155.98	7.53
3	8	Land Revenue and District Administration	213.50	14.00	227.50	230.40	2.90
4	12	Expenditure pertaining to Energy Department	139.88	25.66	165.54	180.73	15.19
5	23	Water Resources Department	193.23	32.77	226.00	231.89	5.89
6	25	Expenditure Pertaining to Mineral Resources Department	102.66	1.88	104.54	139.49	34.95
7	29	Administration of Justice and Elections	74.40	30.48	104.88	108.03	3.15
8	30	Expenditure Pertaining to Panchayat and Rural Development Department	422.90	113.69	536.59	547.96	11.37
9	49	Scheduled Caste Welfare	32.70	2.09	34.79	35.90	1.11
10	58	Expenditure on Relief on account of Natural Calamities and Scarcity	77.97	110.32	188.29	203.77	15.48
11	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub- Plan	501.72	0.08	501.80	514.95	13.15
		<b>Total -A</b>	<b>3,515.95</b>	<b>403.84</b>	<b>3,919.79</b>	<b>4,192.76</b>	<b>272.97</b>

1	2	3	4	5	6	7	8
<b>B</b>	<b>Revenue Charged</b>						
12	.	Interest Payments and Servicing of Debt	1,296.36	0.00	1,296.36	1,298.38	2.02
	<b>Total -B</b>		<b>1,296.36</b>	<b>0.00</b>	<b>1,296.36</b>	<b>1,298.38</b>	<b>2.02</b>
<b>C</b>	<b>Capital Voted</b>						
13	6	Expenditure pertaining to Finance Department	0.21	0.00	0.21	2.34	2.13
14	23	Water Resources Department	287.00	20.00	307.00	316.85	9.85
15	57	Externally Aided Projects pertaining to Water Resources Department	50.12	0.00	50.12	52.93	2.81
	<b>Total - C</b>		<b>337.33</b>	<b>20.00</b>	<b>357.33</b>	<b>372.12</b>	<b>14.79</b>
	<b>Total – (A+B+C)</b>		<b>5,149.64</b>	<b>423.84</b>	<b>5,573.48</b>	<b>5,863.26</b>	<b>289.78</b>

30  
49  
58

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

(₹ in lakh)

Sl. No.	Grant no. and description	Head of account	Original plus Supplementary Provision	Reappropriation	Final excess(+)/savings (-)
1	2	3	4	5	6
1	3-Police	2055-104-4492-Normal expenditure(Special Police)-	32,712.50	-81.00	2,573.38
2		2055-109-4491-General expenditure-(District Establishment)	56,555.20	-454.00	4,627.47
3	23-Water Resources Department	4700-01-800-0101-State plan Schemes (Normal)-2898-Dam and Appurtenant works-	3,300.00	-488.64	4,417.94
4		4700-09-800-0101- State plan Schemes (Normal)-2898-Dam and Appurtenant works-	8,050.00	344.97	-4,583.31
5	25-Expenditure Pertaining To Mineral Resources Department	2853-02-797-5390-Transfer in Mineral Funds-	8,788.84	-133.35	3,500.00
6	33-Tribal Welfare	2225-02-277-2772-Primary Schools-	35,171.50	-2,469.79	-5,918.19
7	41-Tribal Areas Sub-Plan	2236-02-796-101-0702-Centrally Sponsored Scheme T.S.P.-414-Special Nutrition Programme in Tribal Areas	16,416.00	-91.20	-7,750.18
8	55-Expenditure Pertaining to Women and Child Welfare	2236-02-101-0701- Centrally Sponsored Scheme Normal - 9050-Minimum Needs Programme Special Nutrition Scheme-	21,600.00	-120.00	-6,964.60
9	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-05-101-475-Transfer to Reserve fund and Deposit Account Natural Calamities unspent Margin Money Famine Relief-	12,500.00	-12,445.00	7,907.93
10		2245-05-101-7427-State Calamity Sinking Fund	2,632.00	4,934.00	-7,566.00
11	64-Special Component Plan for Scheduled Castes	2236-02-789-101-0703-Centrally Sponsored Schemes S.C.P.-2179-Special Nutrition Programme For Scheduled Castes-	5,084.00	-28.80	-2,289.72
12	80-Financial Assistance to Three Tier Panchayati Raj Institution	2515-101-8214-Secretariat Arrangement-	4,333.00	-29.75	5,216.80
13		2515-101-7416-Grants Received under Recommendation of Thirteenth Finance Commission	4,944.00	3,677.00	-6,456.20

**Appendix-2.6**

(Referred to in paragraph :2.3.7; Page 42)

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

(₹ in lakh)

Sl. No	Name and title of Grant	Name of the Scheme	Total Provisions	Surrender	Percentage of Surrender
1	2	3	4	5	6
1	1-General Administration	2070-003-1201-Externally Aided Projects (Normal)-6725- Grant assistance under European Commission State Partnership Programme	100.00	97.20	97.20
2	3-Police	2055-113-7244-Insurance Option grant	1,200.00	1,000.00	83.33
3	7-Expenditure pertaining to Commercial Tax Department	2030-02-797-6002- Transfer of Additional Stamp Duty levied under Madhya Pradesh Panchayat Adhiniyam Panchayat Land Revenue	2033.00	2033.00	100.00
4		2040-001-6810-Commercial Tax Authority	65.65	55.55	84.61
5		2040-001-7419-Mission Mode Project	579.00	479.00	82.72
6	8-Land Revenue and District Administration	2029-102-0701-Centrally Sponsored Schemes Normal-4729-Schemes for Aerial Survey	13,00.00	13,00.00	100.00
7		2029-103-0801-Central Sector Scheme Normal-5917-Expansion of Land Records Computerization Scheme	269.00	235.59	87.57
8		2029-103-0801-Central Sector Scheme Normal-908-Agricultural Census-	57.93`	35.18	60.72
9		2029-103-0701-Centrally Sponsored Scheme Normal-6337-Updation of Land Records-	31,55.00	28,37.45	89.93
10		2029-797-6753-Transfer to Environment Fund-	36,00.00	36,00.00	100.00
11		2029-797-6754-Transfer to Infrastructure	36,00.00	36,00.00	100.00
12	9-Expenditure pertaining to Revenue Department	2058-102-5659-Government Press, Raipur	217.75	119.30	54.78
13		2058-104-301-Printing Work at Private Press	50.00	30.10	60.20
14		4058-103-3427-Machinery and Equipment Purchase of Printing Machine	64.50	36.52	56.62
15	13-Agriculture	2401-113-903-Establishment of the Directorate of Agricultural Engineering	79.87	47.57	59.55
16		2401-119-0701-Centrally Sponsored Schemes Normal-2794-Grant for Sprinkler Irrigation-	945.00	687.94	72.79
17	17-Co-operation	6425-17-0101-State Plan Schemes (Normal)-3242-Purchase of Debentures Floated by the State Co-operative Agricultural Rural Development Bank-	100.00	96.81	96.80
18		6425-107-0101-State Plan Schemes (Normal)-6568-Loan to State Co-operative Bank for Strengthening of Agriculture Credit Stabilisation Fund	500.00	500.00	100.00
1	2	3	4	5	6

1	2	3	4	5	6
19	18-Labour	2210-01-102-0101-State Plan Schemes (Normal)-791-Employees State Insurance Department	139.60	103.39	73.99
20		2230-01-103-4270-Establishment of Labour Welfare Fund-	45.00	45.00	100.00
21		4250-201-0701-Centrally Sponsored Schemes-Normal-8352-Construction of Houses for Bidi Labours in State	343.00	288.12	84.00
22	19-Public Health and Family Welfare	2210-01-110-0101-State Plan Schemes (Normal)-7327-Mental Hospital-	227.80	227.80	100.00
23		2210-03-103-0101-State Plan Schemes (Normal)-5534-Grant for Health Mitanin Project-	40.00	40.00	100.00
24		2210-03-103-0101-State Plan Schemes (Normal)-5687-Secured Maternity Central Scheme-	60.00	60.00	100.00
25		2210-03-103-0101-State Plan Schemes (Normal)-6730-Health Panchayat Schemes-	81.10	81.10	100.00
26		2210-06-101-0701-Centrally Sponsored Schemes Normal-5026-Grant in aid for formation of Chhattisgarh State Illness Assistance Fund-	500.00	500.00	100.0
27		2210-06-101-0101-State Plan Schemes (Normal)-4244-Malaria-	90.70	49.06	54.09
28		2211-80-800-0101-State Plan Schemes (Normal)-7397-Chhattisgarh Emergency Medical Response Police Force Services Schemes	160.00	160.00	100.00
29		2211-105-0101-State Plan Schemes(Normal)-4601-Sterlization-	130.00	79.07	60.82
30		2211-200-0801-Central Sector Schemes Normal-2703-Direct Expenses	105.00	105.00	100.00
31		2210-01-001-2283-Direction and Administration-(Rajiv Gandhi Mission)-(Basic Services)	8.00	5.01	62.62
32		2210-01-110-0101-State Plan Schemes (Normal)-1473-District Hospital-	3.00	3.00	100.00
33		4210-01-110-0101-State Plan Schemes (Normal)-1473-District Hospital	240.00	240.00	100.00
34		4210-02-101-0101-State Plan Schemes (Normal)-617-Construction of Sub Health Central Building	320.00	320.00	100.00
35		4210-02-104-0101-State Plan Schemes (Normal)-5998-Community Health Centre	220.00	220.00	100.00
36	4210-60-190-0101-State Plan Schemes (Normal)-7398-Medical Service Corporation	500.00	400.00	80.00	

1	2	3	4	5	6
37	21-Expenditure pertaining to Housing and Environment Department	2215-02-106-0101-State Plan Schemes (Normal)-8049-Grant to Environmental Planning and Co-ordination Organisation for Pollution Control Board	50.00	50.00	100.00
38		2217-05-001-0701-Centrally Sponsored Schemes Normal-6752-Extension of Urban Facilities in Rural Areas	100.00	100.00	100.00
39		2217-05-800-0101-State Plan Schemes (Normal)-7411-Grant to Development Authorities	50.00	50.00	100.00
40		4216-02-190-0101-State Plan Schemes (Normal)-7298-Housing Scheme for Naxal Affected Families	200.00	194.00	97.00
41		4217-01-051-1201-Externally Aided Projects (Normal)-7334-G.E.F Assisted SUTP Scheme	30,00.00	28,91.32	96.37
42		4217-01-051-0701-Centrally Sponsored Scheme(Normal)-7417-State Information Commission building	500.00	500.00	100.00
43		4217-01-051-0101-State Plan Schemes(Normal)-3177-Capital Project	3,33,57.00	1,82,35.79	54.66
44		23-Water Resources Department	4700-02-799-0101-State Plan Schemes (Normal)-541-Suspense	20.00	10.22
45	4700-06-800-0101-State Plan Schemes (Normal)-5685-Dam Safety and Strengthening		500.00	500.00	100.00
46	4700-08-800-0101-State Plan Schemes (Normal)-2884-Central and Appurtenant Work		10,00.00	5,09.88	50.90
47	4701-38-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Work		19,00.00	10,75.00	56.61
48	24-Public Works-Roads and Bridges	5054-03-337-0101-State Plan Schemes(Normal)-4336-Construction of State	60,00.00	42,00.00	70.00
49	29-Administration of Justice and Elections	2014-105-0701-Centrally Sponsored Schemes Normal-7256-Computerisation of Courts	100.00	100.00	100.00
50		2014-114-3572-Mofussil Establishment	470.00	247.00	52.62
51		2014-800-2918-Grant-in-aid to Bar Association Libraries-	100.00	87.00	87.00
52		2235-60-200-3255-Legal Aid and Grant to Legal Advice Board	275.00	150.41	54.69
53	30-Expenditure pertaining to Panchayat and Rural Development Department	2235-60-101-0101-State Plan Schemes (Normal)-7291-Common Men Insurance Schemes	500.00	500.00	100.00
54		2501-05-101-0701-Centrally sponsored Scheme Normal-5077-Integrated Barren Land Development Programme	258.50	186.24	72.04
55		4515-102-0101-State Plan Schemes (Normal)-4871-Bridge Construction on Road, Pradhan Mantri Gram Sadak Yojana	300.00	300.00	100.00

1	2	3	4	5	6
56	33-Tribal welfare	2225-02-277-0801-Central Sector Scheme Normal-5325-Professional Training Education	300.00	300.00	100.00
57		2225-02-800-0701-Centrally Sponsored Schemes Normal-334-Tribal Research	130.30	83.19	63.84
58	34-Social Welfare	2235-02-001-0101-State Plan Schemes (Normal)-6969-Upgradation subsidy Scheme	15.00	15.00	100.00
59		2235-02-001-0101-State Plan Scheme(Normal)-6983-Rehabilitation and treatment for mentally disabled persons	29.92	15.84	52.94
60		2235-02-101-0101-State Plan Schemes(Normal)-5650-District disabled Rehabilitation Centre	64.45	36.71	56.95
61		2235-02-106-0101-State Plan Schemes (Normal)-3339-Institutions under Chhattisgarh Kishor Nyay Adhiniyam	51.55	26.67	51.73
62		4235-02-101-0101-State Plan Schemes (Normal)-79-Schools and Institutions for Blind, Deaf and Dumb	74.00	74.00	100.00
63		38-Grant-in-aid received from the Recommendation of Twelfth Finance Commission	4217-01-051-1301-Recommendation of Finance Commission (Normal)-5723-Grant-in-aid received under Twelfth Finance Commission	23.00	23.00
64	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	6408-01-101-0101-State Plan Schemes(Normal)-6914-Assistance For Food Storage to unreachable areas during rainy season	400.00	292.19	73.04
65		6708-02-190-0101-State Plan Schemes (Normal)-6840-Loans to Civil Supply Corporation for Revolving Fund	150.00	150.00	100.00
66	41-Tribal Areas Sub-Plan	2202-02-796-109-0102-Tribal Areas Sub-Plan-585-Reimbursement of Examination Fees to Board of Secondary Education	60.00	24.04	75.58
67		2210-03-796-103-0102-Tribal Areas Sub-Plan-5534-Grant for Health Mitanin Central Scheme	69.00	69.00	100.00
68		2210-03-793-103-0102-Tribal Areas Sub-Plan-5687-Secured Maternity Central Scheme	59.70	59.70	100.00
69		2210-05-0796-105-0102-Tribal Areas Sub-Plan-2502-Training for Nurses	50.00	50.00	100.00
70		2210-06-796-101-0102-Tribal Area Sub-Plan-1104-Goitre Disease Control	46.40	45.00	96.98
71		2217-80-796-191-1002-Additional Central Assistance(T.S.P)-6807-Integrated Housing and Slum Areas Development Scheme	95.00	95.00	100.00
72		2217-80-796-191-1002-Additional Central Assistance(T.S.P)-6808-Infrastructure Development Scheme of Minor and Medium populated Cities	54.00	54.00	100.00

1	2	3	4	5	6	
73	41-Tribal Areas Sub-Plan	2225-02-796-800-0102-Tribal Areas Sub-Plan-7320-State Tribal Research Institution	99.00	99.00	100.00	
74		2230-03-796-101-0702-Centrally Sponsored Schemes-T.S.P.-5176-Establishment of Mini I.T.I	429.50	427.86	99.61	
75		2230-03-796-101-0102-Tribal Areas Sub-Plan-6901-Incentive to carry Attenders of Janjagran Abhiyan	69.00	69.00	100.00	
76		2401-796-119-0702-Centrally Sponsored Schemes-2794-Grant for Sprinkler Irrigation	718.20	697.69	97.14	
77		2501-05-796-101-0702-Centrally Sponsored Schemes-T.S.P-5077-Integrated Barren Land Development Programme	196.46	169.24	86.14	
78		2702-02-796-016-0102-Tribal Areas Sub-Plan-5478-Indira Khet Ganga Yojana of Water Shed Area	300.00	176.18.	58.72	
79		2810-60-796-800-0410-Energy Development Fund-5695-Chhattisgarh Bio-fuel Development Authority	100.00	100.0	100.00	
80		2851-796-104-0102-Tribal Area Sub-Plan-8109-Bastar Handicraft Development Project	48.66	48.66	100.00	
81		4210-01-796-110-0102-Tribal Areas Sub-Plan-1473-District Hospital	110.00	110.00	100.00	
82		4210-02-796-101-0102-Tribal Area Sub-Plan-617-Construction of Sub Health Centre Building-	920.00	920.00	100.00	
83		4701-25-796-800-0102-Tribal Area Sub-Plan-3366-Construction Work of Medium Projects	72.00	72.00	100.00	
84		4702-796-800-0102-Tribal Areas Sub-Plan-7405-Maintainance/Renewal/Regeneration	2000.00	1999.85	99.99	
85		5054-04-796-337-0102-Tribal Area Sub-Plan-4855-Pradhan Mantri Gram Sadak Yojana	500.00	500.00	100.00	
86		6212-01-796-101-0102-Tribal Area Sub-Plan-2182-New Urban Water Supply Schemes	100.00	100.00	100.00	
87		6408-02-796-190-0102-Tribal Area Sub-Plan-6840-Loans to Civil Supply Corporation for Revolving Fund	19000.00	19000.00	100.00	
88		43-Sports and Youth Welfare	2204-104-0101-State Plan Schemes(Normal)-7396-Youth Academy	50.00	44.25	88.50
89			2204-800-0101-State Plan Schemes(Normal)-7342-Grant to Indian Olympic Committee-Other National Sports Committee	540.00	495.00	91.67
90	44-Higher Education	2202-03-104-0101-State Plan Schemes(Normal)-5715-Coaching Institution for Competitive Examination-	50.00	26.00	52.00	
91	45-Minor Irrigation Works	4702-101-0101-State Plan Schemes(Normal)-7405-Repairs/	1400.00	1400.00	100.00	

1	2	Renovation	4	5	6
92	46-Science and Technology	3425-60-200-0101-State Plan Schemes(Normal)-5433-Aid for Science and Technology Council	400.00	261.50	65.37
93		3425-60-200-0101-State Plan Schemes (Normal)-6736-Establishment of Central Laboratory	200.00	147.08	73.54
94	47-Technical Education and Man-Power Planning Department	2230-03-003-0101-State Plan Schemes (Normal)-717-Industrial Training Institutes	828.00	680.91	82.23
95		2230-03-101-0101-State Plan Schemes (Normal)-6903-Vishwakarma Yojana	100.00	84.30	84.30
96		4202-02-103-0701-Centrally Sponsored Schemes Normal-717-Industrial Training Institutions-	1100.00	748.94	68.08
97		4202-02-103-0701-Centrally Sponsored Schemes Normal-8355-Establishment of Mini I.T.I.	300.00	296.95	98.98
98		4202-02-103-0101-Centrally Sponsored Schemes Normal-717-Industrial Training Institutions-	1212.00	976.13	80.53
99		4202-02-103-0101-Centrally Sponsored-8355-Establishment of Mini I.T.I	148.00	100.01	67.57
100		48-Grant-in-aid received from the Recommendation of Thirteenth Finance Commission	2014-102-7416-Grant received under Recommendation of 13 <sup>th</sup> Finance Commission	583.20	583.20
101	2014-103-7416-Grant received under Recommendation of 13 <sup>th</sup> Finance Commission		1091.20	1091.20	100.00
102	2014-105-7416-Grant received under Recommendation of 13 <sup>th</sup> Finance Commission-		196.40	196.40	100.00
103	2014-116-7416-Grant received under Recommendation of 13 <sup>th</sup> Finance Commission-		565.80	565.80	100.00
104	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	2217-05-789-0103-Special Component Plan for Schedule Castes-7329-Special Occasion-	500.00	500.00	100.00
105		2235-60-789-102-1003-Additional Central Assistance (S.C.S.P)-7336-Indira Gandhi National Widow Pension	85.00	60.76	71.48
106		6217-60-789-800-0103-Special Component Plan for Scheduled Castes-7329-Special Occasion	1000.00	1000.00	100.00
107	55-Expenditure Pertaining to Women and Child Welfare	2235-02-102-0801-Central Sector Schemes Normal-5354-Integrated Service Schemes (under Externally Aided Project)	3260.50	3260.00	99.98
108		2235-02-102-0801-Central Sector Schemes Normal-7543-Communication Strategy	640.00	640.00	100.00

1	2	3	4	5	6
109	56-Rural Industries	2851-103-0801-Central Sector Schemes Normal-6936-10% discount scheme in sale of Handlooms	150.00	118.83	79.22
110		2851-103-0801-Central Sector Schemes Normal-8109-Bastar Handicraft Development Project	73.66	73.66	100.00
111		2851-103-0701-Centrally Sponsored Schemes Normal-6934-Integrated Handloom Development Schemes	180.00	161.49	89.71
112		2851-103-0101-State Plan Schemes(Normal)-6769-Establishment of Indian Handloom Technology Institute	74.90	40.82	54.49
113		2851-104-0101-State Plan (Normal)-7399-Establishment of general facilities centre in Janjgir, Champa	100.00	100.00	100.00
114		2851-104-0101-State Plan Schemes (Normal)-7400-Establishment of general facilities centre in Chui Khadan	100.00	100.00	100.00
115		4851-103-0101-State Plan Schemes (Normal)-6769-Establishment of Indian Handloom Technology Institute	100.00	100.00	100.00
116	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-01-103-7345-Nutrition	250.00	250.00	100.00
117		2245-01-104-7346-Supply of Fodder	100.00	100.00	100.00
118		2245-01-105-5492-Provision for Vaccination of Animals	300.00	300.00	100.00
119		2245-01-282-7347-Public Health	500.00	500.00	100.00
120		2245-02-104-7346-Supply of Fodder	100.00	100.00	100.00
121		2245-02-107-7349-Repairs	400.00	255.00	63.75
122		2245-02-109-7349-Repairs	100.00	100.00	100.00
123		2245-02-110-2018-Cash Doles	400.00	352.44	88.11
124		2245-02-111-7352-Grant-in-Aid to Griefful Family	2000.00	1003.15	50.15
125		2245-02-112-5607-Flood Control	900.00	900.00	100.00
126		2245-02-112-7357-Assistance to Flood Grant etc	100.00	66.15	66.15
127		2245-02-114-7357-Assistance to Flood Grant etc.	100.00	74.55	74.55
128		2245-02-117-7357- Assistance to Flood Grant etc.	200.00	150.96	75.48
129		2245-02-282-7347-Public Health	100.00	100.00	100.00
130		2245-05-101-475-Transfer to Reserve Fund and Deposit Accountant Natural Calamities unspent Margin Money Famine Relief	125.00	124.45	99.56
131		2245-05-101-4849-Transfer from Natural Calamities contingency Fund to Calamity Relief Fund	3000.00	3000.00	100.00
132	2245-05-101-7408-Efficiency Development under State Calamity Management	400.00	400.00	100.00	

1	2	3	4	5	6
133	59-Externally Aided Projects Pertaining to Panchayat and Rural Development Department	2515-102-1203-Externally aided Projects (S.C.P)-5442-District Poverty Eradication Project	25.00	25.00	100.00
134		2515-102-1202-Externally aided Projects(TSP)-5442-District Poverty Eradication Project	75.00	75.00	100.00
135		2515-102-1201-Externally aided Projects (Normal)-5442-District Poverty Eradication Project	170.00	170.00	100.00
136	64-Special Component Plan For Scheduled Castes	2202-02-789-109-0803-Central Sector Schemes S.C.P. -2676-Post Metric Scholarship	230.00	230.00	100.00
137		2210-03-789-103-0103-Special Component Plan For Scheduled Castes-9812-Establishment of Sub Health Centre-	79.70	51.70	64.86
138		2225-01-789-800-0603-Schemes Financed out of Special Central Assistance from Government of India for Special Component Plan-5014-United Fund for Regional Development.	100.00	100.00	100.00
139		2225-01-789-800-0103-Special Component Plan for Scheduled Castes-4719-Scheme for Assistance to Scheduled Caste	60.00	40.93	62.21
140		2230-03-789-003-0103-Special Component Plan for Scheduled Castes-717-Industrial Training Institute-	103.00	62.68	60.38
141		2501-05-101-0703-Centrally Sponsored Schemes S.C.P.-5077-Integrated Barren Land Development Programme	62.04	44.09	71.06
142		2702-02-789-016-0103-Special Component Plan For Scheduled Castes-5479-Grant for Bore Well Establishment	200.00	102.35	51.17
143		2810-60-789-800-0410-Energy Development Fund-5695-Chhattisgarh Biofuel Development Authority-	100.00	100.00	100.00
144		4210-02-789-101-0103-Special component Plan for Scheduled Castes-617-Development Sub Health Centre Building	860.00	560.00	65.11
145		4225-01-789-800-0603-Schemes Financed out of Special Central Assistance from Government of India for Special component Plan-5014-United Fund for Regional Development	125.00	125.00	100.00
146	6408-02-789-190-0103- Special Component Plan for Scheduled Castes-6840 loans to civil supply for revolving fund	100.00	100.00	100.00	
147	66-Welfare Of Backward Classes	4225-03-800-0101-State Plan Schemes (Normal)-5096-Capital Share to Finance and Development Corporation for National Backward Classes	37.00	37.00	100.00
148		4225-03-800-0101-State Plan Schemes (Normal)-7228-Share capital to National Minority Finance and Development Corporation	50.00	50.00	100.00

1	2	3	4	5	6
149	67-Public Works-Buildings	4216-01-106-0101-State Plan Schemes (Normal)-2631-Police Administration	1000.00	550.00	55.00
150	68-Public Works relating to Tribal Area Sub-Plan-Buildings	4210-03-796-105-0102-Tribal Area Sub-Plan-2216-Integration of Public Health by Basic Nursing Course	200.00	111.00	55.05
151	69-Urban Administration and Development Department-Urban Welfare	2217-80-191-1001-Additional Central Assistance (General)-6807-Integrated Housing and Slum Area Development Scheme-	5672.00	4879.24	86.02
152		2217-80-191-1001-Additional Central Assistance (General)-6808-Infrastructure Development Schemes of Minor and Medium	7400.00	7400.00	100.00
153	71-Information Technology and Bio-Technology	3275-800-1001-Additional Central Assistance (General)-7276-Establishment of Data Centre-	817.00	686.00	83.96
154		3275-800-1001-Additional Central Assistance (General)	1186.00	1002.08	84.49
155		3275-800-1001- Additional Central Assistance (General)-7278-Capacity Building Programme in State	182.30	182.30	100.00
156		3275-800-0101-State Plan Schemes(Normal)-6819-Choice Project	800.00	800.00	100.00
157		3275-800-0101-State Plan Schemes (Normal)-6894-Establishment of Digital Government	800.00	800.00	100.00
158		3275-800-0101-State Plan Schemes (Normal)-6895-Jan Suraj Pariyojana	100.00	100.00	100.00
159	80-Financial Assistance To Three Tier Panchayati Raj Institution	2515-101-5703-Grant to the Panchayati Raj according to Twelfth Finance Commission-Basic Facilities	123.00	123.00	100.00
160	81-Financial Assistance To Urban Bodies	2217-05-192-Assistance to other Non-Government Institutions-7416-Grant received under recommendation of Thirteenth Finance Commission	200.00	100.00	50.00
161		2217-05-193-Assistance to Local Bodies and Non-Government bodies/Institutions-7416-Grant received under recommendation of Thirteenth Finance Commission	106.00	54.00	50.94
162		2217-80-004-7409-Efficiency Training of elected candidates of Urban Bodies	100.00	70.00	70.00
163	83-Financial Assistance To Urban Bodies under Tribal Area Sub-Plan	2235-60-796-102-1002-Additional Central Assistance (TSP)-7336-Indira Gandhi National Widow Pension	330.00	256.86	77.83
164		2235-60-796-102-1002-Additional Central Assistance (TSP)-7340-Indira Gandhi National Handicapped Pension	40.00	25.44	63.60
		<b>Total</b>	<b>1,41,683.14</b>	<b>1,16,151.22</b>	<b>81.98</b>

**Appendix-2.7**

(Referred to in paragraph 2.3.8; Page 42)

**Surrenders in excess of actual savings**

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total provisions	Savings	Surrender	Amount surrendered in excess
1	2	3	4	5	6	7
		<b>A – Revenue Voted</b>				
1	2	Other expenditure pertaining to General Administration Department	10.41	2.21	2.73	0.52
2	7	Expenditure pertaining to Commercial Tax Department	196.24	40.26	47.80	7.54
3	8	Land Revenue and District Administration	356.39	125.99	128.88	2.89
4	23	Water Resources Department	246.94	15.05	20.94	5.89
5	29	Administration of Justice and Elections	132.19	24.16	27.31	3.15
6	30	Expenditure pertaining to Panchayat and Rural Development Department	568.44	20.48	31.86	11.38
7	45	Minor Irrigation Works	39.39	1.56	2.41	0.85
8	56	Rural Industries	54.88	7.64	8.29	0.65
9	58	Expenditure on Relief on account of Natural Calamities and Scarcity	419.86	216.08	231.56	15.48
10	82	Financial Assistance to Three Tier Panchayati Raj Institution under Tribal Area Sub-Plan	533.31	18.36	31.50	13.14
<b>Total – A</b>			<b>2,558.05</b>	<b>471.79</b>	<b>533.28</b>	<b>61.49</b>
		<b>B – Capital Voted</b>				
11	23	Water Resources Department	334.05	17.20	27.04	9.84
12	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	372.75	152.26	152.92	0.66
13	57	Externally Aided Projects pertaining to Water Resources Department	62.21	9.27	12.08	2.81
<b>Total – B</b>			<b>769.01</b>	<b>178.73</b>	<b>192.04</b>	<b>13.31</b>
		<b>C – Revenue Charged</b>				
14	.	Interest Payments and Servicing of Debt	1308.05	9.67	11.69	2.02
<b>Total – C</b>			<b>1,308.05</b>	<b>9.67</b>	<b>11.69</b>	<b>2.02</b>
<b>Grand Total - (A+B)</b>			<b>4,635.11</b>	<b>660.19</b>	<b>737.01</b>	<b>76.82</b>

**Appendix-2.8**

(Referred to in paragraph 2.3.9; Page 42)

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

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
<b>A - Revenue Voted</b>			
1	3	Police	2.75
2	10	Forest	34.00
3	14	Expenditure pertaining to Animal Husbandry	23.99
4	17	Co-operation	1.45
5	20	Public Health Engineering	18.11
6	24	Public Works-Roads and Bridges	109.41
6	26	Expenditure pertaining to Culture Department	2.80
7	27	School Education	531.80
8	31	Expenditure pertaining to Planning, Economics and Statistics Department	4.05
9	36	Transport	5.76
10	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	12.60
11	44	Higher Education	34.35
12	51	Religious Trusts and Endowments	1.75
13	67	Public Works-Buildings	23.32
14	79	Expenditure pertaining to Medical Education Department	48.81
<b>Total-A</b>			<b>854.95</b>
<b>B - Revenue Charged</b>			
15	10	Forest	6.71
16	12	Expenditure pertaining to Energy Department	66.64
17	24	Public Works-Roads and Bridges	2.35
<b>Total-B</b>			<b>75.70</b>
<b>C - Capital Voted</b>			
18	3	Police	5.05
19	10	Forest	9.10
20	11	Expenditure pertaining to Commerce and Industry Department	19.53
21	20	Public Health Engineering	11.20
22	24	Public Works-Roads and Bridges	40.93
23	27	School Education	7.98
24	37	Tourism	4.43
26	42	Public Works relating to Tribal Area Sub-Plan Roads and Bridges	115.70
27	55	Expenditure pertaining to Women and Child Welfare	3.07
28	60	Expenditure pertaining to District Plan Schemes	2.25
29	67	Public Works-Buildings	57.55
30	68	Public Works relating to Tribal Area Sub-Plan-Buildings	38.92
31	79	Expenditure pertaining to Medical Education Department	23.48
<b>Total - C</b>			<b>339.19</b>
<b>Grand Total - (A+B+C)</b>			<b>1,269.84</b>

**Appendix-2.9**

(Referred to in paragraph :2.3.9; Page 42 )

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

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Savings	Surrender	Savings not surrendered
1	2	3	4	5	6
		<b>A - Revenue Voted</b>			
1	4	Other expenditure pertaining to Home Department	16.99	0.18	16.81
2	11	Expenditure pertaining to Commerce and Industries Department	2.77	0.19	2.58
3	13	Agriculture	112.31	75.97	36.34
4	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special component Plan for Scheduled Castes	4.47	1.82	2.65
5	19	Public Health and Family Welfare	71.00	61.13	9.87
6	28	State Legislature	5.65	0.03	5.62
7	33	Tribal Welfare	110.50	51.00	59.50
8	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	53.65	45.97	7.68
9	41	Tribal Areas Sub-Plan	488.48	193.11	295.37
10	43	Sports and Youth Welfare	13.43	4.55	8.88
11	47	Technical Education and Man-Power	35.52	14.20	21.32
12	48	Grant-in-aid received from the recommendation of Thirteenth finance Commission	48.55	26.87	21.68
13	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	8.37	6.48	1.89
14	55	Expenditure pertaining to Women and Child Welfare	204.61	39.00	165.61
15	64	Special Component Plan for Scheduled Castes	192.49	75.24	117.25
16	66	Welfare of Backward Classes	2.70	1.16	1.54
17	80	Financial Assistance to Three Tier Panchayati Raj Institutions	181.05	116.90	64.15
18	81	Financial Assistance to Urban Bodies	78.34	28.35	49.99
19	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	4.32	3.05	1.27
		<b>Total – A</b>	<b>1,635.20</b>	<b>745.20</b>	<b>890.00</b>
		<b>B - Capital Voted</b>			
20	38	Grant-in-aid received from the recommendation of Twelfth Finance Commission	22.68	20.50	2.18
21	41	Tribal Areas Sub-Plan	372.83	339.61	33.22
22	45	Minor Irrigation Works	202.53	201.25	1.28
23	47	Technical Education and Man-Power Planning Department	32.69	21.23	11.46
24	64	Special Component Plan for Scheduled Castes	474.09	437.16	36.93
		<b>Total – B</b>	<b>1,104.82</b>	<b>1,019.75</b>	<b>85.07</b>
		<b>Grand Total - (A+B)</b>	<b>2,740.02</b>	<b>1,764.95</b>	<b>975.07</b>

**Appendix-2.10**

(Referred to in paragraph :2.3.9; Page 42)

**Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2011**

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Surrender	Percentage of total provision
1	2	3	4	5
		<b>A - Revenue Voted</b>		
1	1	General Administration	15.27	17.49
2	6	Expenditure pertaining to Finance Department	10.13	0.60
3	7	Expenditure pertaining to Commercial Tax	47.80	24.36
4	8	Land Revenue and District Administration	128.88	36.16
5	13	Agriculture	75.97	13.44
6	19	Public Health and Family Welfare	61.13	12.41
7	23	Water Resources Department	20.94	8.48
8	29	Administration of Justice and Elections	27.31	20.66
9	30	Expenditure pertaining to Panchayat and Rural Development Department	31.86	5.60
10	33	Tribal Welfare	51.00	5.77
11	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	45.97	3.92
12	41	Tribal Areas Sub-Plan	193.11	6.78
13	47	Technical Education and Man-Power	14.20	11.38
14	48	Grant-in-aid received from the recommendation of Thirteenth Finance Commission	26.87	11.18
15	55	Expenditure pertaining to Women and Child Welfare	39.00	6.90
16	58	Expenditure on Relief on account of Natural Calamities and Scarcity	231.56	55.15
17	64	Special Component Plan for Scheduled Castes	75.24	7.64
18	69	Urban Administration and Development –Urban Welfare	201.32	66.44
19	71	Information Technology and Bio-Technology	35.76	87.52
20	80	Financial Assistance to Three Tier Panchayati Raj Institutions	116.90	8.74
21	81	Financial Assistance to Urban Bodies	28.35	3.11
22	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	31.50	5.91
		<b>Total – A</b>	<b>1,510.07</b>	<b>--</b>
		<b>B- Revenue Charged</b>		
23	.	Interest Payments and Servicing Of Debt	11.69	0.89
		<b>Total – B</b>	<b>11.69</b>	<b>0.89</b>
		<b>C - Capital Voted</b>		
24	19	Public Health and Family Welfare	11.80	57.42
25	21	Expenditure pertaining to Housing and Environment Department	218.27	58.89
26	23	Water Resources Department	27.04	8.09
27	38	Grant-in-aid received from the recommendation of Twelfth Finance commission	20.50	67.88
28	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	152.92	41.03
29	41	Tribal Areas Sub-Plan	339.61	27.65
30	45	Minor Irrigation Works	201.25	47.60
31	47	Technical Education and Man-Power Planning Department	21.23	51.02
32	53	Financial Assistance to Urban Bodies under Special	10.00	100.00

		Component Plan for Scheduled Castes		
33	57	Externally Aided Projects pertaining to Water Resources Department	12.08	19.43
34	64	Special Component Plan for Scheduled Castes	437.16	62.79
		<b>Total – C</b>	<b>1,451.86</b>	<b>--</b>
		<b>D - Capital charged</b>		
35		Public Debt	211.39	23.43
		<b>Total – D</b>	<b>211.39</b>	<b>--</b>
		<b>Grand Total-(A+B+C+D)</b>	<b>3,185.01</b>	<b>--</b>

**Appendix-2.11**  
(Referred to in paragraph 2.3.11; Page 43)

**Rush of expenditure**

(^₹ in crore)

Sl. No.	Major Head	Total expenditure during the Year	Expenditure incurred during January-March 2011	Expenditure incurred in March 2011	Percentage of total expenditure incurred during	
					January-March 2011	March 2011
1	2	3	4	5	6	7
1	2810	15.70	35.78	22.04	227.90	140.38
2	4425	11.46	11.50	11.53	100.35	100.61
3	4235	19.15	19.15	19.15	100.00	100.00
4	5452	18.74	18.74	9.54	100.00	50.91
5	4851	33.60	33.59	33.46	99.97	99.58
6	2801	282.19	281.39	281.39	99.72	99.72
7	6425	21.02	20.88	11.77	99.33	56.00
8	3452	32.35	30.35	8.26	93.82	25.53
9	2853	202.44	189.15	187.01	93.44	92.38
10	4515	170.98	155.86	144.47	91.16	84.50
11	6217	49.36	43.55	43.55	88.23	88.23
12	4406	22.76	19.69	11.63	86.51	51.10
13	2030	57.78	43.88	39.84	75.94	68.95
14	4225	217.28	154.68	120.00	71.19	55.23
15	4217	152.30	107.11	54.61	70.33	35.86
16	4705	38.93	26.69	9.10	68.56	23.38
17	3604	707.55	466.36	241.75	65.91	34.17
18	2415	42.58	26.97	19.22	63.34	45.14
19	2217	276.92	166.49	120.93	60.12	43.67
20	4202	303.17	177.97	145.36	58.70	47.95
21	3054	300.08	169.98	67.37	56.64	22.45
22	2501	38.33	21.50	15.41	56.09	40.20
23	2015	19.58	10.68	4.36	54.55	22.27
24	2405	43.06	22.72	10.91	52.76	25.34
25	2515	993.71	515.69	184.96	51.90	18.61
26	4216	24.83	12.75	4.05	51.35	16.31
27	2204	28.19	14.26	7.49	50.59	26.57
28	2408	785.94	397.21	394.80	50.54	50.23

**Appendix-2.12**

(Referred to in paragraph 2.4.6; Page 47)

**Details of amount transferred to Mineral Development Fund**

(₹ in crore)

Year	Mineral Revenue	To be transferred in Development fund	Amount and percentage of amount transferred in Development fund	Less amount transferred in Development fund
1	2	3	4	5=(3-4)
2002-03	552.36	27.62	10.00 (1.81)	17.62
2003-04	637.18	31.86	10.00 (1.57)	21.86
2004-05	694.62	34.73	10.00 (1.44)	24.73
2005-06	735.39	36.77	35.00 (4.76)	1.77
2006-07	829.48	41.47	36.10 (4.35)	5.37
2007-08	1023.91	51.20	51.00 (4.98)	0.20
2008-09	1233.59	61.68	58.52 (4.74)	3.16
2009-10	1648.47	82.42	86.55 (5.25)	-4.13
<b>Total</b>	<b>7355.00</b>	<b>367.75</b>	<b>297.17 (4.04)</b>	<b>70.58</b>

**Appendix-2.13**  
(Referred to in paragraph 2.4.7; Page 47)  
**Details of revenue collected on account of royalty**

(₹ in crore)

Financial Year	Royalty on Main Minerals	Royalty on Minor Minerals	Miscellaneous	Total
1	2	3	4	5
2000-01	425.30	4.66	Nil	429.96
2001-02	451.69	6.84	Nil	458.53
2002-03	536.81	15.55	Nil	552.36
2003-04	623.16	14.02	Nil	637.18
2004-05	674.57	20.05	Nil	694.62
2005-06	706.67	28.72	2.46	737.85
2006-07	783.94	45.54	2.87	832.35
2007-08	964.01	59.90	4.47	1028.38
2008-09	1154.01	79.58	3.71	1237.30
2009-10	1554.12	94.35	7.41	1655.88
2010-11	2354.31	101.97	5.18	2461.46
<b>Total</b>	<b>10228.59</b>	<b>471.18</b>	<b>26.1</b>	<b>10725.87</b>

**Appendix-2.14**

(Referred to in paragraph 2.4.8; Page 48)

**Details of pending Utilisation Certificates**

(₹ in crore)

<b>Financial Year</b>	<b>Minor Minerals revenue transferred to District Collectors</b>
<b>1</b>	<b>2</b>
2000-01	4.66
2001-02	6.84
2002-03	15.55
2003-04	14.02
2004-05	20.05
2005-06	28.72
2006-07	45.54
2007-08	59.90
2008-09	79.58
2009-10	94.35
2010-11	101.97
<b>Total</b>	<b>471.18</b>

**Appendix-3.1**  
(Referred to in paragraph 3.1; Page 51)  
**Utilisation Certificates outstanding as on 31 March 2011**

(₹ in lakh)

Sl No.	Department		Year of payment of grant	Total grants paid		Utilisation Certificates			
	Major Head	Name				Received		Outstanding	
				No.	Amount	No.	Amount	No.	Amount
1	2011	Parliament/State/ Union Territory Legislatures	2009-10	19	103.93	0	0	19	103.93
			2007-08	29	129.84	0	0	29	129.84
			2008-09	18	173.16	0	0	18	173.16
	<b>Total</b>			66	406.93	0	0	66	406.93
2	2013	Council of Ministers	2009-10	303	1168.55	302	1168.22	1	0.33
			2007-08	322	1,699.97	317	1695.48	5	4.49
			<b>Total</b>	625	2,868.52	619	2863.7	6	4.82
3	2014	Administration of Justice	2007-08	10	224.4	0	0	10	224.4
			2008-09	7	247.95	0	0	7	247.95
			<b>Total</b>	17	472.35	0	0	17	472.35
4	2202	General Education	2007-08	1993	39,720.56	839	6647.42	1154	33073.13
			2008-09	3516	43,153.75	1415	5116.35	2101	38037.4
			2009-10	2561	54960.95	1003	7301.99	1558	47658.96
			<b>Total</b>	8070	137835.26	3257	19065.76	4813	118769.49
5	2203	Technical Education	2007-08	6	169	5	160	1	9
	<b>Total</b>			6	169	5	160	1	9
6	2204	Sports and Youth Services	2007-08	135	84.72	60	36.04	75	48.68
			2009-10	146	126.31	66	51.05	80	75.26
			2008-09	128	132.45	52	20.85	76	111.6
			<b>Total</b>	409	343.48	178	107.94	231	235.54
7	2205	Art and Culture	2007-08	69	53.77	1	0.6	68	53.17
			2009-10	66	64.86	0	0	66	64.86
			2008-09	93	86.43	1	0.71	92	85.72
			<b>Total</b>	228	205.06	2	1.31	226	203.75
8	2210	Medical and Public Health	2007-08	111	1,702.93	77	1685.37	34	17.56
			2009-10	134	9366.43	89	9187.87	45	178.56
			2008-09	117	4,427.29	75	4183.43	42	243.86
			<b>Total</b>	362	15,496.65	241	15056.67	121	439.98
9	2215	Water Supply and Sanitation	2007-08	109	5,681.41	2	420	107	5261.41
			2009-10	131	6081.54	2	340	129	5741.54
			<b>Total</b>	240	11762.95	4	760	236	11002.95
10	2216	Housing	2007-08	45	478.79	0	0	45	478.79
			2008-09	47	1,938.56	0	0	47	1,938.56
			2009-10	50	2357.53	5	97.83	45	2259.7
			<b>Total</b>	142	4774.88	5	97.83	137	4677.05
11	2217	Urban Development	2008-09	107	22,562.21	106	21682.2	1	880.01
			2007-08	66	19,142.50	63	17784.04	3	1358.46
			2009-10	63	35465.65	61	32825.65	2	2640
			<b>Total</b>	236	77170.36	230	72291.89	6	4878.47

Sl No.	Department		Year of payment of grant	Total grants paid		Utilisation Certificates			
	Major Head	Name				Received		Outstanding	
				No.	Amount	No.	Amount	No.	Amount
12	2220	Information and Publicity	2007-08	5	6.47	0	0	5	6.47
			2008-09	12	10.05	0	0	12	10.05
			2009-10	7	12.8	0	0	7	12.8
	<b>Total</b>			24	29.32	0	0	24	29.32
13	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2009-10	241	3492.08	59	364.04	182	3128.04
			2007-08	269	3,829.56	98	330.85	171	3498.71
			2008-09	228	4,466.95	31	157.6	197	4309.35
	<b>Total</b>			738	11,788.59	188	852.49	550	10936.1
14	2235	Social Security and Welfare	2007-08	455	3,557.49	48	788.21	407	2769.28
			2009-10	521	4808.51	10	49.31	511	4759.2
			2008-09	480	16,443.61	6	13.55	474	16430.06
	<b>Total</b>			1456	24,809.61	64	851.07	1392	23958.54
15	2245	Relief on account of Natural Calamities	2007-08	22	9.21	0	0	22	9.21
			2009-10	13	9.92	0	0	13	9.92
	<b>Total</b>			35	19.13	0	0	35	19.13
16	2250	Other Social Services	2007-08	1	5.25	0	0	1	5.25
			2009-10	4	264.75	0	0	4	264.75
	<b>Total</b>			5	270	0	0	5	270
17	2401	Crop Husbandry	2007-08	94	2,374.60	0	0	94	2,374.60
			2009-10	236	4644.08	6	786	230	3858.08
			2008-09	178	6,381.09	3	1025	175	5356.09
	<b>Total</b>			508	13,399.77	9	1811	499	11588.77
18	2403	Animal Husbandry	2008-09	165	1,679.14	86	675.18	79	1003.96
			2007-08	155	1,862.60	134	273.3	21	1,589.30
			2009-10	146	3781.64	34	66.08	112	3715.56
	<b>Total</b>			466	7323.38	254	1014.56	212	6308.82
19	2405	Fisheries	2007-08	172	179.74	0	0	172	179.74
			2009-10	126	241.27	0	0	126	241.27
			2008-09	167	310.94	0	0	167	310.94
	<b>Total</b>			465	731.95	0	0	465	731.95
20	2408	Food, Storage and Warehousing	2008-09	18	2,035.59	17	2032.59	1	3
	<b>Total</b>			18	2,035.59	17	2032.59	1	3
21	2415	Agricultural Research and Education	2007-08	8	1,861.25	7	1823.75	1	37.5
	<b>Total</b>			8	1,861.25	7	1823.75	1	37.5
22	2425	Co-operation	2008-09	5	34.96	4	32.46	1	2.5
	<b>Total</b>			5	34.96	4	32.46	1	2.5
23	2435	Other Agricultural Programmes	2007-08	4	1,137.80	0	0	4	1,137.80
	<b>Total</b>			4	1,137.80	0	0	4	1,137.80

Sl No.	Department		Year of payment of grant	Total grants paid		Utilisation Certificates			
	Major Head	Name				Received		Outstanding	
				No.	Amount	No.	Amount	No.	Amount
24	2501	Special Programmes for Development	2009-10	164	1246.23	86	928.44	78	317.79
			2007-08	122	1,228.50	68	742.71	54	485.79
			2008-09	164	1,663.94	82	1144.65	82	519.29
	<b>Total</b>			450	4,138.67	236	2815.8	214	1322.87
25	2505	Rural Employment	2009-10	36	2272.68	27	1900.45	9	372.23
			2008-09	78	4,716.99	54	3261.34	24	1455.65
			2007-08	64	4,046.30	44	2496.45	20	1549.85
	<b>Total</b>			178	11,035.97	125	7658.24	53	3377.73
26	2515	Other Rural Development Programmes	2007-08	195	20,361.85	31	5663.22	164	14698.63
			2009-10	195	18935.47	13	3000.86	182	15934.61
			2008-09	179	19,119.64	22	2,367.24	157	16,752.40
	<b>Total</b>			569	58,416.96	66	11,031.32	503	47,385.64
27	2702	Minor Irrigation	2007-08	220	510.28	121	237.57	99	272.71
			2008-09	320	782.37	207	410.08	113	372.29
			2009-10	268	831.65	146	358.7	122	472.95
	<b>Total</b>			808	2124.3	474	1006.35	334	1117.95
28	2801	Power	2007-08	20	4,601.95	9	1972.48	11	2629.47
			2009-10	22	4760.25	0	0	22	4760.25
			2008-09	34	5,197.52	0	0	34	5,197.52
	<b>Total</b>			76	14,559.72	9	1972.48	67	12,587.24
29	2810	New and Renewable Energy	2008-09	14	2,918.00	13	2418	1	500
			2009-10	13	2475	9	1848.5	4	626.5
			2007-08	13	3,910.00	11	3160	2	750
	<b>Total</b>			40	9,303.00	33	7426.5	7	1876.5
30	2851	Village and Small Industries	2007-08	112	1,335.17	27	693.12	85	642.05
			2008-09	95	1,387.52	26	705.9	69	681.62
			2009-10	97	1841.7	16	1003.4	81	838.3
	<b>Total</b>			304	4564.39	69	2402.42	235	2161.97
31	2852	Industries	2007-08	2	41	0	0	2	41
			2008-09	5	136.39	0	0	5	136.39
			2009-10	11	359.88	0	0	11	359.88
	<b>Total</b>			18	537.27	0	0	18	537.27
32	2853	Non Ferrous Mining and Metallurgical Industries	2007-08	7	732.57	2	114.18	5	618.39
	<b>Total</b>			7	732.57	2	114.18	5	618.39
33	2885	Other Outlays on Industries and Minerals	2007-08	1	25	0	0	1	25
			2008-09	1	25	0	0	1	25
	<b>Total</b>			2	50	0	0	2	50
34	3054	Roads and Bridges	2007-08	2	500	0	0	2	500
			2008-09	2	2,497.00	0	0	2	2,497.00
			2009-10	1	2500	0	0	1	2500
	<b>Total</b>			5	5497	0	0	5	5497

Sl No.	Department		Year of payment of grant	Total grants paid		Utilisation Certificates			
	Major Head	Name				Received		Outstanding	
				No.	Amount	No.	Amount	No.	Amount
35	3275	Other Communication Service	2009-10	4	614	0	0	4	614
			2007-08	5	1,326.00	0	0	5	1,326.00
			2008-09	8	1,394.00	0	0	8	1,394.00
	<b>Total</b>			17	3,334.00	0	0	17	3,334.00
36	3425	Other Scientific Research	2009-10	12	573.58	0	0	12	573.58
			2007-08	15	691.82	0	0	15	691.82
			2008-09	14	709.46	0	0	14	709.46
	<b>Total</b>			41	1974.86	0	0	41	1974.86
37	3452	Tourism	2007-08	12	2,000.00	11	1950	1	50
			2008-09	10	3,100.00	9	2525	1	575
	<b>Total</b>			22	5,100.00	20	4475	2	625
38	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2009-10	137	45092.14	1	98.48	136	44993.66
			2008-09	69	50,446.19	0	0	69	50,446.19
			2007-08	127	52,301.23	0	0	127	52,301.23
	<b>Total</b>			333	147,839.56	1	98.48	332	147,741.08
39	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2007-08	102	751.56	101	745.03	1	6.53
			2008-09	63	610.52	61	565.02	2	45.5
	<b>Total</b>			165	1362.08	162	1310.05	3	52.03
40	4515	Capital Outlay on other Rural Development Programmes	2009-10	32	2541.6	31	2453.6	1	88
	<b>Total</b>			32	2541.6	31	2453.6	1	88
	<b>Grand Total</b>			17200	588058.74	6312	161587.44	10888	426471.29

**Appendix-3.2***(Referred to in paragraph 3.2 ; Page 51 )***Department-wise/year-wise analysis of the misappropriation, defalcation, etc. (Cases where final action was pending at the end of 31 March 2011)***(₹ in lakh)*

Sl. No.	Name of the Department	Number of cases and amount						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	6	7	8	9
1	Higher Education	07 (11.02)	02 (2.51)	02 (0.18)	02 (0.11)	01 (0.50)	-	14 (14.32)
2	Art & Culture	-	-	-	-	-	02 (1.01)	02 (1.01)
3	District Administration	-	02 (0.40)	01 (0.67)	01 (0.16)	02 (3.02)	02 (0.27)	08 (4.52)
4	Treasury and Accounts Administration	-	03 (7.34)	01 (11.77)	-	02 (0.24)	04 (0.44)	10 (19.79)
5	Technical Education	11 (6.36)	-	-	-	-	01 (0.25)	12 (6.61)
6	Tribal	-	03 (1.46)	04 (12.67)	03 (1.60)	01 (0.53)	07 (1.25)	18 (17.51)
7	Taxes on Sales, trade	-	-	-	-	-	03 (0.03)	03 (0.03)
8	Jails	-	-	-	-	01 (2.29)	-	01 (2.29)
9	Woman & Child Welfare	-	01 (1.96)	-	03 (3.94)	01 (0.18)	01 (0.32)	06 (6.40)
10	Education	03 (0.71)	14 (50.42)	01 (0.51)	14 (5.08)	16 (10.44)	25 (7.00)	73 (74.16)
11	Police	132 (56.17)	86 (34.92)	16 (8.14)	06 (12.40)	15 (3.87)	-	255 (115.50)
12	Stamps and Registration	-	-	-	02 (1.80)	-	01 (0.62)	03 (2.42)
13	Distt. Health and Medical services	-	-	-	-	07 (1.25)	27 (2.13)	34 (3.38)
14	Tehsil	02 (0.98)	01 (0.00)	-	-	01 (0.16)	10 (5.65)	14 (6.79)
15	State Excise	01 (1.49)	02 (3.93)	-	-	-	01 (0.02)	04 (5.44)
16	Animal Husbandry	66 (5.36)	13 (0.38)	-	-	01 (0.73)	05 (0.69)	85 (7.16)
17	Public Services Commission	-	01 (3.16)	-	-	-	-	01 (3.16)
18	Co-operation	-	-	-	01 (96.26)	-	-	01 (96.26)
19	Land Conservation	01* (0.00)	-	-	-	-	01 (0.41)	02 (0.41)
20	Panchayat and Social Welfare	01* (0.00)	01 (0.15)	02 (0.24)	-	02 (0.10)	03 (1.07)	09 (1.56)

1	2	3	4	5	6	7	8	9
21	Dairy Development	-	-	01 (0.20)	-	01 (0.01)	-	02 (0.21)
22	Sericulture	06 (0.37)	06 (1.80)	-	-	-	01 (0.04)	13 (2.21)
23	District and Session Court	02 (0.63)	02 (1.48)	03 (8.81)	01 (0.12)			08 (11.04)
24	Mineral Resources Department	02 (0.59)	03 (12.33)	-	-	-	-	05 (12.92)
25	Transport	-	-	-	02 (0.15)	-	-	02 (0.15)
26	Fisheries	-	01* (0.00)					01* (0.00)
27	Labour and Employment	-	04 (2.46)	01 (0.25)	02 (0.07)	02 (0.19)	01 (0.16)	10 (3.13)
28	Land Revenue and District Administration	-	-	-	-	-	03 (0.46)	03 (0.46)
29	Food , Civil Supply & Consumer Protection Department	-	02 (0.24)	-	-	-	03 (0.13)	05 (0.37)
30	Welfare of SC/ST & other backward classes	-	-	-	03 (0.50)	02 (0.73)	08 (1.95)	13 (3.18)
31	Health and Medical service	04 (1.44)	04 (34.90)	06 (2.29)	05 (1.89)	07 (2.57)	08 (1.76)	34 (44.85)
32	Crop Husbandry	01 (2.73)	04 (3.57)	-	-	-	01 (0.06)	06 (6.36)
33	Forest	58 (110.40)	134 (144.23)	236 (484.31)	216 (117.97)	200 (67.23)	173 (32.86)	1017 (957)
34	PWD	180 (2683.44)	77 (287.76)	-	-	-	-	257 (2971.20)
35	WRD	25 (202.01)	01 (0.02)	-	-	-	-	26 (202.03)
Total		502 (3083.70)	367 (595.42)	274 (530.04)	261 (242.05)	262 (94.04)	291 (58.58)	1957 (4603.83)

**Appendix-3.3***(Referred to in paragraph 3.2; Page 51)***Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material***(₹ in lakh)*

Sl. No.	Name of Department	Theft Cases		Misappropriation/Lo ss of Government material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8
1	Higher Education	9	8.98	5	5.34	14	14.32
2	Art & Culture	1	0.81	1	0.20	2	1.01
3	District Administration	1	0.67	7	3.85	8	4.52
4	Treasury and Accounts Administration	3	0.19	7	19.60	10	19.79
5	Technical Education	5	0.4	7	6.21	12	6.61
6	Tribal	3	0.65	15	16.86	18	17.51
7	Taxes on Sales, trade	2	0.02	1	0.01	3	0.03
8	Jails	1	2.29	0	0	1	2.29
9	Woman & Child Welfare	1	3.49	5	2.91	6	6.40
10	Education	29	12.89	44	61.27	73	74.16
11	Police	28	8.69	227	106.81	255	115.50
12	Stamps and Registration	1	0.94	2	1.48	3	2.42
13	Health and Family welfare	9	0.33	25	3.05	34	3.38
14	Tehsil	2	0.5	12	6.29	14	6.79
15	State Excise	0	0	4	5.44	4	5.44
16	Animal Husbandry	4	0.51	81	6.65	85	7.16
17	Public services commission	0	0	1	3.16	1	3.16
18	Co operation	0	0	1	96.26	1	96.26
19	Land conservation	0	0	2	0.41	2	0.41
20	Panchayat and social welfare	2	0.1	7	1.46	9	1.56
21	Dairy Development	1	0.2	1	0.01	2	0.21
22	Sericulture	8	0.31	5	1.9	13	2.21
23	District and Session Court	2	0.21	6	10.83	8	11.04
24	Mineral Resources Department	4	9.9	1	3.02	5	12.92
25	Transport	0	0	2	0.15	2	0.15
26	Fisheries	1	0	0	0	1	0
27	Labour and Employment	7	2.84	3	0.29	10	3.13
28	Land Revenue and District Administration	0	0	3	0.46	3	0.46
29	Food , Civil Supply & Consumer Protection Department	1	0.14	4	0.23	5	0.37
30	Crop Husbandry	0	0	6	6.36	6	6.36
31	Welfare of SC/ST & OBC	-	-	13	3.18	13	3.18
32	Health and Medical Service	14	7.65	20	37.20	34	44.85
33	Forest	2	0.38	1015	956.62	1017	957.00
34	PWD	3	13.04	254	2958.16	257	2971.20
35	WRD	14	5.40	12	196.63	26	202.03
	<b>Total</b>	<b>158</b>	<b>81.53</b>	<b>1799</b>	<b>4522.30</b>	<b>1957</b>	<b>4603.83</b>

**Appendix-3.4**

(Referred to in paragraph 3.3.1; Page 53 )

**Status of Detailed Countersigned Contingent bills against Abstract Contingent bills  
up to 2010-11**

(₹ in lakh)

Sl. No.	Major-Head	Number of AC bills	Amount
1	2	3	4
1	2202	2	0.19
2	2204	17	0.62
3	2210	1	0.00
4	2217	1	1.06
5	2401	20	327.48
6	2402	8	1.46
7	4402	19	84.89
8	4225	2	37.00
	<b>Total</b>	<b>70</b>	<b>452.70</b>