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# APPENDICES

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**Appendix 1.1 Part A**  
(Reference Paragraph- Profile of Jharkhand; Page 1)

PROFILE OF JHARKHAND							
A. General Data							
Sl. No.	Particulars					Figures	
1	Area					79714 Sq km	
2	Population a						
	a.	As per 2001 Census				2.69 crore	
	b.	2010-11				3.30 crore	
3	A	Density of Population <sup>1</sup> (As per 2001 Census) (All India Density = 325 persons per Sq.Km)				338 persons per Sq. km.	
	B	Density of Population (As per 2011 Census) (All India Density = 382 persons per Sq.Km)				414 persons per Sq. km.	
4	Population below poverty line (BPL) <sup>2</sup> (All India Average = 30%)					42.4 per cent	
5	A	Literacy <sup>1</sup> ( As per 2001 Census) (All India Average = 64.80%)				44 per cent	
	B	Literacy ( As per 2011 Census) (All India Average = 72.99%)				66.41 per cent	
6	Infant mortality <sup>1</sup> (per 1000 live births) (All India = 40 per 1000 live births)					37	
7	Gini Coefficient <sup>3 2</sup>						
	a.	Rural. ( All India = 0.29 )				0.24	
	b.	Urban. ( All India = 0.38)				0.36	
8	Gross State Domestic Product (GSDP) at current prices in 2014-15 taking as base year 2004-05					₹ 197514 crore	
9	Per capita GSDP CAGR (2005-06 to 2014-15)			Jharkhand		12.38 per cent	
				General Category States		13.86 per cent	
10	GSDP CAGR (2005-06 to 2014-15) <sup>4</sup>			Jharkhand		13.97 per cent	
				General Category States		15.44 per cent	
11	Population Growth <sup>5</sup> (2005-06 to 2014-15)			Jharkhand		13.41 per cent	
				General Category States		12.76 per cent	
B. Financial Data <sup>4</sup>							
Sl. No.	Particulars			Figures (in per cent)			
				2005-06 to 2013-14		2013-14 to 2014-15	
	CAGR			General Category States	Jharkhand	General Category States	Jharkhand
1	a.	of Revenue Receipts		15.76	15.14	16.10	20.77
2	b.	of Own Tax Revenue		15.32	15.13	10.51	8.28
3	c.	of Non Tax Revenue		13.53	12.85	10.07	15.52
4	d.	of Total Expenditure		15.23	10.80	19.32	35.46
5	e.	of Capital Expenditure		14.61	12.51	21.87	17.37
6	f.	of Revenue Expenditure on Education		17.10	11.88	14.55	47.89
7	g.	of Revenue Expenditure on Health		16.20	10.14	28.73	42.12
8	h.	of Salaries & Wages		15.23	20.82	11.75	7.69
9	i.	of Pension		18.70	23.18	12.43	-0.63

<sup>1</sup> Census Info India 2011 Final Population Totals

<sup>2</sup> Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66.

<sup>3</sup> <http://planningcommission.nic.in/data/datatable/data2312/DatabookDec2014%20106.pdf>

<sup>4</sup> CSO ([http://mospi.nic.in/Mospi\\_New/site/inner.asp?status=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.asp?status=3&menu_id=82)). GSDP figures for the year 2014-15 relating to Gujrat (Source: Budget Publication No. 30 of Gujrat State), and Kerala (Source: Directorate of Economics and Statistics) have been obtained from concerned AGs.

<sup>5</sup> Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population projections constituted by the Nation Commission on Population Table-14(projected total population by sex as on 1<sup>st</sup> October 2001-26).

**Appendix 1.1 Part B**  
**Structure and Form of Government Accounts**  
(Reference: Paragraph 1.1; Page 1)

**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 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**

Statement	Layout
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in Statement-2, 3 and 4.
Statement No.8	Depicts comparative summary of Government Investment in the share capital of different concerns.
Statement No.9	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	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A notes on grants given is also included.
Statement No.11	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.12	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.13	Depicts summary of balances of Consolidated Fund, Contingency Fund and Public Account.
Statement No.14	Indicates the detailed account of revenue receipts by minor heads.
Statement No.15	Provides accounts of revenue expenditure by minor heads under Non-Plan and Plan separately.
Statement No.16	Depicts the detailed capital expenditure incurred during and to the end of 2014-15.
State mentNo.17	Depicts details of borrowings and other liabilities by minor heads and the maturity and repayment profile of all loans.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Jharkhand, the amount of loan repaid during the year, the balance as on 31 March 2015.
Statement No.19	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 2014-15.
Statement No.20	Shows the details of Guarantees given by the State Government for repayment of loans etc. raised by statutory corporations, Government companies, Local Bodies and other institutions.
Statement No.21	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.22	Gives the details of earmarked balances of reserve funds.

**Appendix 1.2**  
**Methodology Adopted for the Assessment of Fiscal Position**  
(Reference: Paragraph 1.1; Page 2)

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 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 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.

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

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

	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product (₹ in crore)	127281	135618	151655	172773	197514
Growth rate of GSDP	26.5	6.6	11.8	13.9	14.3

Source: Directorate of Statistics and Evaluation, Government of Jharkhand.

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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
Resource Gap	Incremental Non-debt Receipts <b>minus</b> Incremental Primary Revenue Expenditure + Incremental Interest Receipts

**Appendix 1.3**  
**Time series data on the State Government finances**  
 (Reference: Paragraph 1.1, 1.3 & 1.9.2; Page 2, 8 & 29)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>18781(88)</b>	<b>22420(89)</b>	<b>24770(83)</b>	<b>26137(85)</b>	<b>31565(83)</b>
<b>(i) Tax Revenue</b>	<b>5717(30)</b>	<b>6954(31)</b>	<b>8224(33)</b>	<b>9380(36)</b>	<b>10350(33)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	4473(78)	5522(79)	6422(78)	7305(78)	8070(78)
State Excise	388(7)	457(7)	578(7)	628(7)	740(7)
Taxes on Vehicles	312(6)	392(6)	465(6)	495(5)	660(6)
Stamps and Registration fees	328(6)	401(6)	492(6)	502(5)	531(5)
Land Revenue	131(2)	53(1)	96(1)	230(3)	84(1)
Taxes on Goods and Passengers	21	41(0)	1(0)	1(0)	1(0)
Other Taxes	64(1)	88(1)	170(2)	219(2)	264(3)
<b>(ii) Non Tax Revenue</b>	<b>2803(15)</b>	<b>3038(14)</b>	<b>3536(14)</b>	<b>3753(14)</b>	<b>4335(14)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>6154(33)</b>	<b>7170(32)</b>	<b>8188(33)</b>	<b>8939(34)</b>	<b>9487(30)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>4107(22)</b>	<b>5258(23)</b>	<b>4822(20)</b>	<b>4065(16)</b>	<b>7393(23)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>24</b>	<b>24</b>	<b>43</b>	<b>23</b>	<b>33</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>18805</b>	<b>22444</b>	<b>24813</b>	<b>26160</b>	<b>31598</b>
<b>5. Public Debt Receipts</b>	<b>2447(12)</b>	<b>2671(11)</b>	<b>5199(17)</b>	<b>4703(15)</b>	<b>6690(17)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2315	2409	4591	4281	6537
Net transactions under Ways and Means Advances and Overdrafts	-	229	369	316	0
Loans and Advances from Government of India	132	33	239	106	153
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>21252</b>	<b>25115</b>	<b>30012</b>	<b>30863</b>	<b>38288</b>
<b>7. Contingency Fund Receipts</b>		<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>8. Public Account Receipts</b>	<b>7721</b>	<b>10813</b>	<b>14495</b>	<b>14275</b>	<b>20189</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>28973</b>	<b>35928</b>	<b>44507</b>	<b>45138</b>	<b>58477</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>17945(86)</b>	<b>20992(86)</b>	<b>23400(83)</b>	<b>23472(82)</b>	<b>31795(83)</b>
Plan	6004(33)	7646(36)	7743(33)	6288(27)	12436(39)
Non Plan	11941(67)	13346(64)	15657(67)	17184(73)	19359(61)
General Services (including interest payments)	6991(39)	7846(37)	8696(37)	9960(42)	10624(33)
Social Services	6707(37)	7287(35)	8309(36)	8215(35)	11915(37)
Economic Services	4247(24)	5859(28)	6395(27)	5297(23)	9256(29)
Grants-in-aid and contributions	-	-	Nil	Nil	Nil
<b>11. Capital Expenditure</b>	<b>2664(13)</b>	<b>3159(13)</b>	<b>4218(15)</b>	<b>4722(17)</b>	<b>5543(15)</b>
Plan	2621(98)	3111(98)	4151(98)	4706(100)	5520(100)
Non Plan	43(2)	48(2)	67(2)	16(0)	23(0)
General Services	120(4)	156(5)	176(4)	168(3)	326(6)
Social Services	682(26)	866(27)	1030(25)	924(20)	910(16)
Economic Services	1862(70)	2137(68)	3012(71)	3630(77)	4307(78)
<b>12. Disbursement of Loans and Advances</b>	<b>308(1)</b>	<b>217(1)</b>	<b>601(2)</b>	<b>222(1)</b>	<b>824(2)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>20917</b>	<b>24368</b>	<b>28219</b>	<b>28416</b>	<b>38162</b>
<b>14. Repayments of Public Debt</b>	<b>1299</b>	<b>1639</b>	<b>2183</b>	<b>1997</b>	<b>1880</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1063(82)	1406(86)	1525(70)	1542(77)	1722(92)
Net transactions under Ways and Means Advances and Overdraft	-	78(5)	520(24)	316(16)	0
Loans and Advances from Government of India	236(18)	155(9)	138(6)	139(7)	158(8)

Appendix 1.3 continued..

<b>15. Appropriation to Contingency Fund</b>	-	Nil	Nil	Nil	Nil
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>22216</b>	<b>26007</b>	<b>30402</b>	<b>30413</b>	<b>40042</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	7400	9728	13417	14094	19277
<b>19. Total disbursement by the State (16+17+18)</b>	<b>29616</b>	<b>35735</b>	<b>43819</b>	<b>44507</b>	<b>59319</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	(+)836	(+)1428	(+)1370	(+)2665	(-)230
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	(-)2112	(-)1924	(-)3406	(-)2256	(-)6564
<b>22. Primary Deficit(-)/Surplus(+) (21+23)</b>	(+)116	(+)343	(-)1015	(+)358	(-)3635
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	2228	2267	2391	2614	2929
<b>24. Financial Assistance to local bodies etc.</b>	3122	4530	6950	6422	12404
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	-	6	13	8	-
Ways and Means Advances availed (days)	-	6	13	8	-
Overdraft availed (days)	-	Nil	Nil	Nil	-
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	-	0.03	0.32	0.21	-
<b>27 Gross State Domestic Product (GSDP)<sup>@</sup></b>	127281	135618	151655	172773	197514
<b>28 Outstanding Fiscal liabilities (year end)</b>	28655	30664	34869	37594	43569
<b>29. Outstanding guarantees (year-end) (including interest)</b>	-	-	-	-	-
<b>30. Maximum amount guaranteed (year end)</b>	-	-	-	-	-
<b>31. Number of incomplete projects (value ₹ 1 crore and above)</b>	167	182	189	328	402
<b>32. Capital blocked in incomplete Projects</b>	1503	573	1972	760	1824
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	4.5	5.1	5.4	5.4	5.2
Own Non-Tax Revenue/GSDP	2.2	2.2	2.3	2.2	2.2
Central Transfers/GSDP	8.1	9.2	8.6	7.5	8.5
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	16.4	18.0	18.6	16.4	19.3
Total Expenditure/Revenue Receipts	111.4	108.7	113.9	108.7	120.9
Revenue Expenditure/Total Expenditure	85.8	86.1	82.9	82.6	83.3
Expenditure on Social Services (including L&A)/Total Expenditure	35.4	33.5	33.2	32.2	33.7
Expenditure on Economic Services (including L&A)/Total Expenditure	30.6	33.6	35.3	32.1	37.6
Capital Expenditure/Total Expenditure	12.7	13.0	14.9	16.6	14.5
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.2	12.3	14.3	16.0	13.7
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(+)0.7	(+)1.1	(+)0.9	(+)1.5	(-)0.1

Appendix 1.3 continued..

Fiscal deficit/GSDP	(-)1.7	(-)1.4	(-)2.2	(-)1.3	(-)3.3
Primary Deficit (surplus) /GSDP	(+)0.1	(+)0.3	-0.7	(+)0.2	(-)1.8
Revenue Deficit/Fiscal Deficit	(+)39.6	(+)74.2	(+)40.2	(+)118.1	(-)3.5
Primary Revenue Balance/GSDP	2.4	2.7	2.5	3.1	1.4
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	22.5	22.6	23.0	21.8	22.1
Fiscal Liabilities/RR	152.6	136.8	140.8	143.8	138.03
Primary deficit vis-à-vis quantum spread	(+)5145	(+)30	(+)373	(+)2698	(-)965
Debt Redemption (Principal +Interest)/ Total Debt Receipts	4.3	3.9	Nil	Nil	Nil
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.4	1.17	15.00	18	Nil
Balance from Current Revenue (₹ in crore)	4014	6855	5782	6208	6593
Financial Assets/Liabilities	89	95	98	100	103

**Note:** Deficit shown as (-) and surplus shown as (+) during comparison with other factors

\*Not relevant as the State had Revenue Surplus.

@ GSDP figures communicated by the Director Statistical and Planning Development, Government of Jharkhand.

Figures in brackets represent percentages (rounded) to total of each sub-heading

**Appendix 1.4 Part A**  
**Abstract of Receipts and Disbursements for the year 2014-15**  
(Reference: paragraph 1.1.1; Page 2 )

(₹ in crore)

Abstract of Receipts and Disbursements for the year 2014-15									
Receipts				Disbursements					
2013-14		2014-15		2013-14		Non-plan	Plan	Total	2014-15
<b>Section-A: Revenue</b>									
<b>26136.80</b>	<b>I. Revenue Receipts</b>		<b>31564.56</b>	<b>23471.89</b>	<b>I. Revenue Expenditure</b>	19358.99	12435.91	31794.90	<b>31794.90</b>
9379.79	Tax Revenue	10349.81		9959.36	General Services	10346.74	276.71	10623.45	
				8215.34	Social Services	4743.76	7171.58	11915.34	
3752.71	Non-tax Revenue	4335.06		3922.16	Education, Sports, Art and Culture	3053.31	2691.22	5744.53	
				977.10	Health and Family Welfare	709.08	648.92	1358.00	
8939.32	State's share of Union Taxes	9487.01		710.40	Water supply, Sanitation, Housing and Urban Development	445.78	1293.70	1739.48	
				53.12	Information and Broadcasting	51.13	14.82	65.95	
1319.91	Non-plan Grants	1780.26		624.84	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	100.38	759.39	859.77	
1565.83	Grants for State Plan Schemes	4914.69		127.74	Labour and Labour Welfare	48.95	42.30	91.25	
				1779.42	Social Welfare and Nutrition	313.15	1721.22	2034.37	
1179.24	Grants for Central and Centrally Sponsored Plan Schemes	697.72		20.56	Others	21.98	-	21.98	
				5297.19	Economic Services	4268.49	4987.62	9256.11	
				975.02	Agriculture and Allied Activities	468.57	621.46	1090.04	
				1429.57	Rural Development	876.28	2625.04	3501.31	
				0.00	Special Areas Programmes	0.00	0.00	0.00	
				304.08	Irrigation and Flood Control	329.80	0.28	330.08	
				1520.77	Energy	2108.92	235.00	2343.92	
				186.09	Industry and Minerals	46.70	190.52	237.22	
				251.63	Transport	361.05	474.72	835.77	
				0.00	Science, Technology and Environment	0.00	0.00	0.00	
				630.03	General Economic Services	77.17	840.61	917.78	
				0.00	Grants-in-aid and Contributions	0.00	0.00	0.00	
				23471.89	<b>Total</b>	19358.98	12435.92	31794.90	
	<b>II Revenue Deficit carried over to Section B</b>		<b>230.34</b>	<b>2664.91</b>	<b>II Revenue Surplus/Deficit carried over to Section B</b>				<b>0</b>
<b>26136.80</b>	<b>Total</b>		<b>31794.90</b>	<b>26136.80</b>	<b>Total</b>				<b>31794.90</b>



Audit Report (State Finances) for the year ended 31 March 2015

Appendix 1.4 Part A continued..

<b>Section B</b>									
<b>704.75</b>	<b>III</b> Opening Cash Balance including Permanent Advances and Cash Balance Investment		<b>1285.48</b>		<b>III</b> Opening Over Draft from Reserve Bank of India				-
	<b>IV</b> Miscellaneous Capital Receipts			<b>4722.50</b>	<b>IV</b> Capital Outlay	22.82	5520.12	5542.94	<b>5542.94</b>
				168.09	General Services	22.82	303.51	326.33	
				924.12	Social Services	-	909.50	909.50	
				145.21	Education, Sports, Art and Culture	-	82.97	82.97	
				166.18	Health and Family Welfare	-	260.97	260.97	
				342.07	Water supply, Sanitation, Housing and Urban Development	-	188.90	188.90	
				0.00	Information and Broadcasting	-	0.45	0.45	
				168.03	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	172.72	172.72	
<b>Section B</b>	<b>Others (contd...)</b>								
				102.63	Social Welfare and Nutrition	-	160.02	160.02	
					Others	-	43.47	43.47	
				3630.09	Economic Services	-	4307.10	4307.10	
				15.26	Agriculture and Allied Activities	-	93.30	93.30	
				1148.93	Rural Development	-	1360.22	1360.22	
				0.00	Special Areas Programme	-	-	-	
				454.01	Irrigation and Flood Control	-	378.94	378.94	
				0.00	Energy	-	-	-	
				2.00	Industry and Minerals	-	1.16	1.16	
				1994.65	Transport	-	2459.95	2459.95	
				15.44	General Economic Services	-	13.53	13.53	
				<b>4722.50</b>	<b>Total</b>	<b>22.82</b>	<b>5520.12</b>	<b>5542.94</b>	<b>5542.94</b>
<b>23.32</b>	<b>V</b> Recoveries of Loans and Advances	33.06	<b>33.06</b>	221.91	<b>V</b> Loans and Advances Disbursed	34.44	789.34	823.78	<b>823.78</b>
0.00	From Power Projects	0		175.34	For Power Projects	-	779.04	779.04	
22.31	From Govt. Servants	23.41		12.76	To Government Servants	16.94	-	16.94	
1.01	From Others	9.65		33.81	To Others	17.50	10.30	27.80	
<b>2664.91</b>	<b>VI</b> Revenue Surplus brought down				<b>VI</b> Revenue Deficit brought down				<b>230.34</b>
<b>4702.90</b>	<b>VII</b> Public Debt Receipts		<b>6690.12</b>	<b>1996.92</b>	<b>VII</b> Repayment of Public Debt	1879.88			<b>1879.88</b>
	External Debt	0			External Debt				
4281.17	Internal Debt other than Ways and Means Advances and Over Draft	6536.91		1542.59	Internal Debt other than Ways and Means Advances and Over Draft	1721.71		1721.71	

## Appendix 1.4 Part A concluded..

315.58	Transaction under Ways and Means Advances	0		315.58	Transactions under Ways and Means Advances			0.00	
	Net Transaction under Over Draft.	0			Net Transaction under Over Draft				
106.15	Loans and Advances from Central Government	153.21		138.95	Repayments of Loans and Advances to Central Government			158.17	
	VIII Appropriation to Contingency Fund			-	VIII Appropriation to Contingency Fund				
	IX Amount transferred to Contingency Fund				IX Expenditure from Contingency Fund				
<b>14275.26</b>	<b>X Public Accounts Receipts</b>		<b>20189.17</b>	<b>14094.33</b>	<b>X Public Accounts Disbursements</b>				<b>19276.68</b>
760.20	Small Savings and Provident Funds	842.57		751.47	Small Savings and Provident Funds			1045.13	
293.18	Reserve Funds	307.85		21.29	Reserve Funds			32.62	
-58.77	Suspense and Miscellaneous	18.08		-57.13	Suspense and Miscellaneous			34.37	
6076.81	Remittances	6838.22		5920.48	Remittances			7076.00	
7203.84	Deposits and Advances	12182.45		7458.22	Deposits and Advances			11088.56	
	Inter State Settlement			<b>50.00</b>	Inter-state Settlement			-	
	XI Closing Over Draft from Reserve Bank of India			<b>1285.48</b>	XI Cash Balance at the end of the Year			444.21	<b>444.21</b>
					Cash in Treasuries and Local Remittances				
				428.20	Deposits with Reserve Bank			-224.13	
				5.44	Departmental Cash Balance including Permanent Advances			2.21	
					Investment of Earmarked Fund			-	
				851.84	Cash Balance Investment			666.13	
<b>48507.94</b>	<b>Total</b>		<b>59992.73</b>	<b>48507.94</b>	<b>Total</b>				<b>59992.73</b>

**Appendix 1.4 Part B**  
**Summarised financial position of the Government of Jharkhand as on 31 March 2015**  
 (Reference: Paragraphs 1.9.1; Page 29)

(₹ in crore)

As on 31.03.2014	Liabilities		As on 31.03.2015
<b>27940.16</b>	<b>Internal Debt -</b>		<b>32755.36</b>
14311.11	Market Loans bearing interest	18799.46	
0.00	Market Loans not bearing interest	0.00	
6.30	Loans from Life Insurance Corporation of India	6.30	
3968.24	Loans from other Institutions	3960.58	
0.00	Ways and Means Advances	0.00	
9654.51	Special securities issued to NSS Fund of Central Government	9989.02	
0.00	Overdrafts from Reserve Bank of India	0.00	
<b>2091.95</b>	<b>Loans and Advances from Central Government -</b>		<b>2086.99</b>
0.00	Pre 1984-85 Loans	0.00	
4.09	Non-Plan Loans	1.80	
2087.86	Loans for State Plan Schemes	2085.19	
<b>150.00</b>	<b>Contingency Fund</b>		<b>150</b>
<b>1558.59</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1356.02</b>
<b>5411.58</b>	<b>Deposits</b>		<b>6503.93</b>
<b>591.56</b>	<b>Reserve Funds</b>		<b>866.79</b>
<b>0.00</b>	<b>Remittance Balances</b>		<b>0.00</b>
<b>117.72</b>	<b>Suspense and Miscellaneous Balances</b>		<b>101.43</b>
<b>2153.09</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>1402.84</b>
<b>40014.65</b>	<b>Total</b>		<b>45223.36</b>
	<b>Assets</b>		
<b>30471.85</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>36014.79</b>
140.35	Investments in shares of Companies, Corporations, etc.	155.01	
30331.50	Other Capital Outlay	35859.78	
<b>50.00</b>	<b>Inter State Settlement</b>		<b>-</b>
<b>7946.44</b>	<b>Loans and Advances -</b>		<b>8737.16</b>
7300.55	Loans for Power Projects	8079.60	
664.29	Other Development Loans	682.43	
-18.40	Loans to Government servants and Miscellaneous loans	-24.87	
<b>5.35</b>	<b>Advances</b>		<b>3.80</b>
	<b>Suspense and Miscellaneous Balances</b>		
<b>1285.48</b>	<b>Cash -</b>		<b>444.21</b>
0.00	Cash in Treasuries and Local Remittances	0.00	
428.20	Deposits with Reserve Bank	-224.13	
0.00	Reserve Fund Investments	0.00	
5.44	Departmental Cash Balance including Permanent Advances	2.21	

## Appendix 1.4 Part B continued..

851.84	Cash Balance Investments	666.13	
<b>255.53</b>	<b>Remittance Balances</b>		<b>23.40</b>
<b>0.00</b>	<b>Deficit on Government Account -</b>		<b>0.00</b>
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
<b>40014.65</b>	<b>Total</b>		<b>45223.36</b>

# Excludes ₹ 5.75 crore shown in the Accounts of Corporations but the same is not included in the accounts due to non-availability of its source.

## Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.4 Part B**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. Difference of ₹ 37.26 crore (Net credit) has been sent to Reserve Bank of India, Patna for reconciliation and balance of ₹ 1.61 crore for the period prior to October 1987 is also under reconciliation (August 2015).

**Appendix 1.5 Part-A**  
**Details of functions of ULBs as per the 74<sup>th</sup> Constitutional Amendment Act (Schedule XII)**  
 (Reference: Paragraph 1.6.5; Page 21)

Sl. No.	Details of function
1	Urban planning including town planning.
2	Regulation of land-use and construction of buildings.
3	Planning for economic and social development.
4	Roads and bridges.
5	Water supply for domestic, industrial and commercial purposes.
6	Public health, sanitation, conservancy and solid waste management.
7	Fire services.
8	Urban forestry, protection of the environment and promotion of ecological aspects.
9	Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded.
10	Slum improvement and up-gradation.
11	Urban poverty alleviation.
12	Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13	Promotion of cultural, educational and aesthetic aspects.
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15	Cattle ponds, prevention of cruelty to animals.
16	Vital statistics including registration of births and deaths.
17	Public amenities including street lighting, parking lots, bus stops and public conveniences.
18	Regulation of Slaughter houses and tanneries.

**Appendix 1.5 Part-B**  
**Details of functions of PRIs as per the 74<sup>th</sup> Constitutional Amendment Act (Schedule XII)**  
(Reference: Paragraph 1.6.5; Page 22)

Sl. No.	Details of function	Status of Devolution
1	Agriculture including agriculture extension	Partial
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	No
3	Minor irrigation, water management and watershed development	Yes
4	Animal husbandry, dairy and poultry	Partial
5	Fisheries	Yes
6	Social forestry and farm forestry	No
7	Minor forest produce	No
8	Small scale Industries including food processing industries	Partial
9	Khadi Village and Cottage industries	Yes
10	Rural Housing	No
11	Drinking Water	Yes
12	Fuel and fodder	No
13	Road, Culverts, Bridges, ferries waterways and other means of communication	No
14	Rural Electrification including distribution of electricity	No
15	Non-conventional energy sources	No
16	Poverty alleviation programmes	No
17	Education including primary and secondary school	Yes
18	Technical Training and Vocational Education	No
19	Adult and Non-formal Education	Yes
20	Libraries	No
21	Cultural Activities	No
22	Market and Fairs	No
23	Health and Sanitation including Hospitals, Primary Health Centres with Dispensaries	Yes
24	Family Welfare	Yes
25	Women and Child Development	Yes
26	Social Welfare including Welfare of the Handicapped and Mentally retarded	Yes
27	Welfare of the weaker section and in particular of the SCs and STs	No
28	Public Distribution Systems	Yes
29	Maintenance of community assets	Partial

**Appendix 2.1**

**Statement of various grants/appropriations where savings exceeded ₹ 10 crore in each case and also by 20 per cent or more of the total provision**

(Reference: Paragraph 2.4.1; Page 41)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	
				Amount	Percentage of Savings to total provision
1	2	3	4	5	6
<b>Revenue</b>					
1	1	Agriculture and Sugarcane Development Department	958.18	552.00	57.61
2	2	Animal Husbandry Department	163.67	41.73	25.50
3	3	Building Construction Department	137.56	43.12	31.35
4	4	Cabinet Secretariat and Co-ordination Department	34.46	14.19	41.15
5	12	Finance Department	163.32	72.51	44.46
6	14	Repayment of Loans	35.00	35.00	100.00
7	17	Finance (Commercial Tax) Department	72.85	23.36	32.07
8	18	Food, Public Distribution and Consumer Affairs Department	1281.75	439.49	34.29
9	19	Forest and Environment Department	493.46	116.88	23.69
10	20	Health, Medical Education and Family Welfare Department	2315.37	967.84	41.80
11	21	Higher Education	1034.87	333.35	32.21
12	23	Industries Department	368.43	148.57	40.33
13	24	Information and Public Relation Department	84.95	19.88	23.40
14	26	Labour, Employment and Training Department	1233.61	349.95	28.37
15	27	Law Department	287.52	70.79	24.62
16	35	Planning and Development Department	372.77	99.14	26.60
17	36	Drinking Water and Sanitation Department	981.40	361.53	36.84
18	39	Disaster Management Department	490.96	164.29	33.46
19	40	Revenue and land Reforms Department	387.04	99.80	25.79
20	42	Rural Development Department	3729.26	1906.78	51.13
21	45	Information Technology Department	97.31	48.21	49.54
22	48	Urban Development Department	2191.36	1088.32	49.66
23	49	Water Resources Department	348.76	87.83	25.18
24	50	Minor Irrigation Department	119.02	43.31	36.38
25	52	Art, Culture, Sports and Youth Affairs Department	101.45	48.52	47.83
26	53	Fishery	40.96	11.93	29.13
27	54	Dairy	115.02	40.22	34.97
28	55	Rural Works Department	1015.65	613.99	60.45
29	56	Panchayati Raj and N.R.E.P (Special Divisional) Department	2244.17	786.09	35.03
30	58	Secondary Education	1242.29	523.59	42.15
31	59	Primary and Public Education	6234.54	2129.56	34.16
32	60	Social Welfare, Women and Child Development Department	1320.03	455.46	34.50
<b>Capital</b>					
33	1	Agriculture and Sugarcane Development Department	55.00	11.72	21.31
34	3	Building Construction Department	212.94	52.92	24.85
35	10	Energy Department	1142.21	363.07	31.79
36	12	Finance Department	61.40	44.46	72.41

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	
				Amount	Percentage of Savings to total provision
1	2	3	4	5	6
<b>Capital</b>					
37	20	Health, Medical Education and Family Welfare Department	393.29	132.31	33.64
38	26	Labour, Employment and Training Department	95.95	46.17	48.13
39	30	Minorities Welfare Department	127.27	73.73	57.94
40	36	Drinking Water and Sanitation Department	182.65	43.43	23.78
41	40	Revenue and land Reforms Department	21.15	10.72	50.69
42	43	Science and Technology Department	142.60	91.63	64.26
43	45	Information Technology Department	31.65	19.96	63.06
44	49	Water Resources Department	1759.20	1196.28	68.00
45	50	Minor Irrigation Department	442.50	301.88	68.22
46	51	Welfare Department	168.56	49.38	29.30
47	53	Fishery	56.86	47.09	82.82
48	55	Rural Works Department	1980.54	1021.35	51.57
49	60	Social Welfare, Women and Child Development Department	226.00	65.98	29.19
<b>TOTAL</b>			<b>36796.76</b>	<b>15309.31</b>	<b>41.61</b>



**Appendix 2.2**  
**Sub-head wise details where substantial savings (₹ 20 crore and above)**  
**occurred during the year 2014-15**  
(Reference: Paragraph: 2.4.1; Page 41)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
1.	1-Agriculture and Sugarcane Development Department	2401-00-789-91	23.00	22.59	Reasons have not been intimated
2.		2401-00-796-02	28.00	21.41	Reasons have not been intimated
3.		2401-00-796-28	45.00	24.88	Reasons have not been intimated
4.		2401-00-796-91	170.00	123.32	Reasons have not been intimated
5.		2401-00-796-99	39.50	32.55	Reasons have not been intimated
6.		2401-00-800-91	87.00	38.72	Reasons have not been intimated
7.	3-Building Construction	2059-80-053-13	50.00	20.08	Reasons have not been intimated
8.	10-Energy Department	6801-00-796-03	203.39	26.72	Attributed to economy measures
9.		6801-00-800-03	485.00	63.72	Attributed to economy measures
10.		6801-00-800-24	39.85	39.85	Non Utilization
11.		6801-00-202-01	20.00	20.00	Non Utilization
12.		6801-00-205-23	124.00	124.00	Non Utilization
13.		6801-00-789-23	24.00	24.00	Non Utilization
14.		6801-00-796-23	52.00	52.00	Non Utilization
15.	12 - Finance Department	7610-00-201-01	40.00	26.94	Reasons have not been intimated
16.	13-Interest Payment	2449-04-101-03	160.00	30.89	Reasons have not been intimated
17.	14-Repayment of Loans	6003-00-109-01	150.00	78.43	Excess provision of fund
18.		6003-00-109-02	100.00	50.00	Excess provision of fund
19.	15-Pension	2071-01-101-08	186.98	181.48	Reasons have not been intimated
20.		2071-01-101-09	500.00	441.74	Reasons have not been intimated
21.		2071-01-101-10	40.00	34.16	Reasons have not been intimated
22.		2071-01-104-03	70.00	36.55	Reasons have not been intimated
23.		2071-01-117-03	200.00	28.30	Reasons have not been intimated
24.	17 Finance Commercial Tax	2040-00-101-02	57.96	22.03	Reasons have not been intimated
25.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-796-27	30.47	23.08	Reasons have not been intimated
26.		3456-00-102-39	106.75	106.75	Reasons have not been intimated
27.		3456-00-789-39	45.75	45.75	Reasons have not been intimated
28.		3456-00-796-38	25.19	25.19	Reasons have not been intimated
29.		3456-00-796-39	152.50	152.50	Reasons have not been intimated
30.	20- Health, Medical Education and Family Welfare Department	2210-01-001-05	60.00	22.50	Reasons have not been intimated
31.		2210-01-103-39	800.00	472.15	Reasons have not been intimated
32.		2210-02-103-01	162.55	20.45	Reasons have not been intimated
33.		2210-02-103-03	105.64	38.66	Reasons have not been intimated
34.		2211-01-101-01	100.00	66.58	Reasons have not been intimated
35.		2211-01-101-01	52.98	31.02	Reasons have not been intimated
36.		2210-01-104-44	25.00	25.00	Reasons have not been intimated
37.		2210-01-109-40	70.13	70.13	Reasons have not been intimated
38.		2210-01-796-44	25.00	25.00	Reasons have not been intimated
39.		2210-05-105-16	16.52	16.52	Reasons have not been intimated

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
40.	21- Higher Education	2202-03-102-01	142.75	24.82	Reasons have not been intimated
41.		2202-03-102-04	267.81	65.85	Reasons have not been intimated
42.		2202-03-102-62	82.15	55.02	Reasons have not been intimated
43.		2202-03-102-63	39.86	25.38	Reasons have not been intimated
44.	22- Home Department	2055-01-110-01	212.35	58.71	Reasons have not been intimated
45.		2055-01-800-69	63.50	29.80	Reasons have not been intimated
46.	23 Industries Department	2851-00-107-16	80.00	63.67	Reasons have not been intimated
47.		2852-80-102-66	24.00	22.47	Reasons have not been intimated
48.	26-Labour, Employment and Training Department	2235-03-101-03 (CSS)	214.57	31.80	Reasons have not been intimated
49.		2230-01-103-10	25.40	25.40	Reasons have not been intimated
50.		2230-01-796-10 (CSS)	25.40	25.40	Reasons have not been intimated
51.		2230-01-796-51 (Plan)	46.23	46.23	Reasons have not been intimated
52.		2230-01-796-51	47.57	47.57	Reasons have not been intimated
53.	27- Law Department	2014-00-105-01	226.40	43.79	Reasons have not been intimated
54.	30- Minorities Welfare Department	4225-80-277-12 (CPS)	38.16	37.76	Reasons have not been intimated
55.	36- Drinking Water and Sanitation Department	2215-01-102-10 (CSS)	148.33	50.10	Reasons have not been intimated
56.		2215-01-106-11	39.25	30.51	Reasons have not been intimated
57.		2215-01-796-10 (CSS)	167.10	71.60	Reasons have not been intimated
58.		2215-01-796-10 (Plan)	167.10	137.84	Reasons have not been intimated
59.	39- Disaster Management Department	2245-01-101-02	30.00	30.00	Reasons have not been intimated
60.	41- Road Construction Department	5054-03-101-03	132.11	79.10	Reasons have not been intimated
61.		5054-03-337-01	880.00	142.48	Reasons have not been intimated
62.	42- Rural Development Department	2501-02-789-05 (CSS)	51.75	44.18	Reasons have not been intimated
63.		2501-02-101-05	51.11	42.81	Reasons have not been intimated
64.		2501-02-796-05 (CSS)	131.10	112.95	Reasons have not been intimated
65.		2501-02-796-05 (Plan)	41.43	31.35	Reasons have not been intimated
66.		2501-02-800-05 (CSS)	174.15	149.45	Reasons have not been intimated

Appendix 2.2 continued...						
Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts	
67.	42- Rural Development Department	2505-01-702-02 (CSS)	264.60	205.68	Reasons have not been intimated	
68.		2505-01-702-02 (Plan)	88.20	66.59	Reasons have not been intimated	
69.		2505-01-789-02	81.00	38.70	Reasons have not been intimated	
70.		2505-01-796-02 (CSS)	194.40	85.32	Reasons have not been intimated	
71.		2505-01-796-02 (Plan)	64.80	25.26	Reasons have not been intimated	
72.		2505-01-796-04 (CSS)	727.65	372.73	Reasons have not been intimated	
73.		2505-02-101-04 (Plan)	190.85	44.08	Reasons have not been intimated	
74.		2505-02-101-04 (CSS)	222.75	114.10	Reasons have not been intimated	
75.		2505-02-796-04 (CSS)	534.60	273.84	Reasons have not been intimated	
76.		2505-02-796-04 (Plan)	234.40	32.39	Reasons have not been intimated	
77.		2053-00-800-09	24.64	24.64	Reasons have not been intimated	
78.		2501-02-101-01	52.92	52.92	Reasons have not been intimated	
79.		2501-02-796-01	38.88	38.88	Reasons have not been intimated	
80.		43- Science and Technology Department	4202-02-105-06 (CPS)	50.00	33.54	Reasons have not been intimated
81.			4202-02-105-06	66.60	53.48	Reasons have not been intimated
82.	45-Information and Technology Department	2203-00-001-61	32.25	32.25	Reasons have not been intimated	
83.	47- Transport Department	3075-60-796-03	20.00	20.00	Reasons have not been intimated	
84.	48- Urban Development Department	2217-80-191-60 (CSS)	33.75	27.39	Reasons have not been intimated	
85.		2217-80-191-64	77.81	35.69	Reasons have not been intimated	
86.		2217-80-192-08	91.07	35.20	Reasons have not been intimated	
87.		2217-80-193-08	75.68	27.05	Reasons have not been intimated	
88.		2217-80-796-56	40.00	20.75	Reasons have not been intimated	
89.		2217-80-796-57	81.00	65.89	Reasons have not been intimated	
90.		2217-80-796-58	222.00	161.55	Reasons have not been intimated	
91.		2217-80-796-60	45.00	41.23	Reasons have not been intimated	
92.		2217-80-796-64	83.92	65.15	Reasons have not been intimated	
93.		2217-80-191-30	23.19	23.19	Reasons have not been intimated	
94.		2217-80-191-57	54.00	54.00	Reasons have not been intimated	
95.		2217-80-191-58	148.00	148.00	Reasons have not been intimated	
96.		2217-80-191-62	42.00	42.00	Reasons have not been intimated	
97.		2217-80-192-09	44.05	44.05	Reasons have not been intimated	
98.		2217-80-193-09	36.61	36.61	Reasons have not been intimated	
99.		2217-80-796-66	25.00	25.00	Reasons have not been intimated	

Appendix 2.2 continued...					
Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
100.	48- Urban Development Department	2217-80-796-67	20.00	20.00	Reasons have not been intimated
101.	49-Water Resources Department	2700-01-001-02	160.92	34.15	Reasons have not been intimated
102.		4700-80-796-11	125.00	35.77	Reasons have not been intimated
103.		4700-80-796-12	713.00	446.14	Reasons have not been intimated
104.		4700-80-800-64	33.00	21.71	Reasons have not been intimated
105.	50-Minor Irrigation Department	2702-02-005-01	90.69	24.77	Reasons have not been intimated
106.		4702-00-101-35 (Plan)	157.00	137.51	Reasons have not been intimated
107.		4702-00-789-35 (Plan)	25.00	23.95	Reasons have not been intimated
108.		4702-00-796-35 (Plan)	130.00	87.16	Reasons have not been intimated
109.	51-Welfare Department	2225-01-796-04 (CSS)	71.32	62.18	Reasons have not been intimated
110.	55-Rural Works Department	2515-00-001-28	70.00	38.26	Reasons have not been intimated
111.		2515-00-102-41	760.48	550.52	Reasons have not been intimated
112.		4515-00-103-04	289.00	218.59	Reasons have not been intimated
113.		4515-00-103-37	800.00	760.48	Reasons have not been intimated
114.		4515-00-796-67	51.54	25.47	Reasons have not been intimated
115.	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	2515-00-001-15	245.00	81.76	Reasons have not been intimated
116.		2515-00-001-38	176.00	68.00	Reasons have not been intimated
117.		2515-00-796-03	75.68	45.40	Reasons have not been intimated
118.		2515-00-197-03	75.68	45.40	Reasons have not been intimated
119.		2515-00-198-02	52.50	36.54	Reasons have not been intimated
120.		2515-00-198-03	227.05	136.20	Reasons have not been intimated
121.		2515-00-191-04	52.51	31.51	Reasons have not been intimated
122.		2515-00-796-15	153.00	70.32	Reasons have not been intimated
123.		2515-00-191-38	263.00	85.00	Reasons have not been intimated
124.		2515-00-101-37	29.26	29.26	Reasons have not been intimated
125.	58- Secondary Education	2202-02-109-01	476.35	193.32	Reasons have not been intimated
126.		2202-02-109-35	46.92	46.52	Reasons have not been intimated
127.		2202-02-109-45	77.41	77.41	Reasons have not been intimated
128.		2202-02-789-45 (CSS)	20.64	20.64	Reasons have not been intimated
129.		2202-02-796-45	43.58	43.58	Reasons have not been intimated
130.	59-Primary and Public Education	2202-01-101-01	2856.17	1126.88	Reasons have not been intimated
131.		2202-01-101-03 (CSS)	152.13	59.09	Reasons have not been intimated
132.		2202-01-101-45	76.80	60.80	Reasons have not been intimated
133.		2202-01-102-02	230.04	77.59	Reasons have not been intimated
134.		2202-01-789-03 (CSS)	60.30	24.99	Reasons have not been intimated

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
135.	59-Primary and Public Education	2202-01-789-25 (CSS)	178.85	77.79	Reasons have not been intimated
136.		2202-01-789-45	32.64	30.40	Reasons have not been intimated
137.		2202-01-796-03 (CSS)	157.55	102.09	Reasons have not been intimated
138.		2202-01-796-25 (CSS)	452.39	258.36	Reasons have not been intimated
139.		2202-01-796-45	82.56	60.80	Reasons have not been intimated
140.	60-Social Welfare, Women and Child Development Department	2235-02-101-51 (CSS)	213.84	100.15	Reasons have not been intimated
141.		2235-02796-51 (CSS)	231.66	100.07	Reasons have not been intimated
142.		2236-02-101-02 (CSS)	96.85	20.13	Reasons have not been intimated
143.		4235-02-103-59	108.00	31.75	Reasons have not been intimated
144.		4235-02-796-59	108.00	27.86	Reasons have not been intimated
<b>Total</b>			<b>22784.67</b>	<b>12255.10</b>	

**Appendix 2.3**  
**Details of saving of ₹ one crore and above not surrendered**  
(Reference: Paragraph 2.4.2; Page 42)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
<b>Revenue</b>				
1.	1-Agriculture and Sugarcane Development Department	552.00	0.00	552.00
2.	2-Animal Husbandry Department	41.73	0.00	41.73
3.	3-Building Construction Department	43.12	0.00	43.12
4.	4-Cabinet Secretariat and Co-ordination Department	14.19	0.00	14.19
5.	5-Secretariat of the Government	1.59	0.00	1.59
6.	6-Election	35.37	0.00	35.37
7.	9-Co-operative Department	13.07	0.00	13.07
8.	10-Energy Department	25.77	15.81	9.96
9.	12-Finance Department	72.51	0.00	72.51
10.	14-Repayment of Loans	35.00	0.00	35.00
11.	15-Pension	825.12	0.00	825.12
12.	17-Finance (Commercial Tax) Department	23.36	0.00	23.36
13.	18-Food, Public Distribution and Consumer Affairs Department	439.49	0.00	439.49
14.	19-Forest and Environment Department	116.88	94.83	22.05
15.	20-Health, Medical Education and Family Welfare Department	967.84	6.45	961.39
16.	21-Higher Education Department	333.35	37.29	296.06
17.	22-Home Department	341.90	0.00	341.90
18.	23-Industries Department	148.57	0.00	148.57
19.	24-Information and Public Relation Department	19.88	17.94	1.94
20.	26-Labour, Employment and Training Department	349.95	0.28	349.67
21.	27-Law Department	70.79	0.00	70.79
22.	28-High Court of Jharkhand	3.92	0.00	3.92
23.	29-Mines and Geology Department	9.39	0.00	9.39
24.	35-Planning and Development Department	99.14	96.30	2.84
25.	36-Drinking Water and Sanitation Department	361.53	27.42	334.11
26.	38-Registration Department	5.64	0.00	5.64
27.	39-Disaster Management Department	164.29	0.00	164.29
28.	40-Revenue and land Reforms Department	99.80	94.32	5.48
29.	41-Road Construction Department	40.27	0.00	40.27
30.	42-Rural Development Department	1906.78	0.00	1906.78
31.	43-Science and Technology Department	21.31	10.85	10.46
32.	45-Information Technology Department	48.21	0.00	48.21
33.	47-Transport Department	41.78	0.00	41.78
34.	48-Urban Development Department	1088.32	0.00	1088.32
35.	49-Water Resources Department	87.83	23.61	64.22
36.	50-Minor Irrigation Department	43.31	15.64	27.67
37.	51-Welfare Department	169.02	0.00	169.02
38.	52-Art, Culture, Sports and Youth Affairs Department	48.52	28.60	19.92
39.	53-Fishery	11.93	0.00	11.93
40.	54- Dairy	40.22	0.00	40.22
41.	55- Rural Works Department	613.99	0.00	613.99
42.	56-Panchayati Raj and N.R.E.P (Special Division) Department	786.09	1.92	784.17

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
<b>Revenue</b>				
43.	57-Housing Department	1.44	0.00	1.44
44.	58-Secondary Education	523.59	0.00	523.59
45.	59-Primary and Public Education	2129.56	0.00	2129.56
46.	60-Social Welfare, Women and Child Development Department	455.46	0.00	455.46
<b>Capital</b>				
47.	1-Agriculture and Sugarcane Development Department	11.72	0.00	11.72
48.	2- Animal Husbandry Department	8.71	0.00	8.71
49.	3-Building Construction Department	52.92	0.00	52.92
50.	8-Civil Aviation Department	3.27	0.00	3.27
51.	9-Co-operative Department	7.80	0.00	7.80
52.	10-Energy Department	363.07	213.07	150.00
53.	12-Finance Department	44.46	0.00	44.46
54.	14-Repayment of Loans	115.42	0.00	115.42
55.	17-Finance (Commercial Tax) Department	4.87	0.00	4.87
56.	18- Food, Public Distribution and Consumer Affairs Department	7.91	0.00	7.91
57.	20-Health, Medical Education and Family Welfare Department	132.31	27.96	104.35
58.	22-Home Department	39.13	0.00	39.13
59.	26- Labour, Employment and Training Department	46.17	0.00	46.17
60.	29-Mines and Geology Department	3.74	0.00	3.74
61.	30-Minorities Welfare	73.73	0.00	73.73
62.	36-Drinking Water and Sanitation Department	43.43	0.00	43.43
63.	40-Revenue and land Reforms Department	10.72	1.28	9.44
64.	41-Road Construction Department	177.60	0.00	177.60
65.	43-Science and Technology Department	91.63	44.32	47.31
66.	45-Information Technology Department	19.96	0.00	19.96
67.	46- Tourism Department	5.72	0.80	4.92
68.	47-Transport Department	1.59	0.00	1.59
69.	48-Urban Development Department	6.94	0.00	6.94
70.	49-Water Resources Department	1196.28	967.25	229.03
71.	50-Minor Irrigation Department	301.88	51.17	250.71
72.	51-Welfare Department	49.38	0.00	49.38
73.	53-Fishery	47.09	0.00	47.09
74.	54- Dairy	3.37	0.00	3.37
75.	55-Rural Works Department	1021.35	0.00	1021.35
76.	57- Housing Department	1.00	0.00	1.00
77.	58- Secondary Education	2.71	0.00	2.71
78.	59-Primary and Public Education	5.51	0.00	5.51
79.	60-Social Welfare, Women and Child Development Department	65.98	0.00	65.98
<b>Total</b>		<b>17240.19</b>	<b>1777.11</b>	<b>15463.08</b>

**Appendix 2.4**  
**Cases of surrender of funds in excess of ₹ five crore on 31 March 2015**  
(Reference: Paragraph 2.4.2; Page 42)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
1.	10 Energy Department	2801-80-796-10	5.00
2.		2801-80-800-08	5.00
3.		2801-80-800-09	5.00
4.		6801-00-201-24	39.85
5.		6801-00-202-01	20.00
6.		6801-00-205-23	31.00
7.		6801-00-789-03	12.33
8.		6801-00-789-23	6.00
9.		6801-00-796-03	26.72
10.		6801-00-796-23	13.00
11.		6801-00-800-03	63.72
12.	19-Forest and Environment Department	2406-01-001-01	6.07
13.		2406-01-101-01	24.78
14.		2406-01-101-06	6.07
15.		2406-01-796-13	8.33
16.	24-Information and Public Relation Department	2220-60-106-02	7.54
17.	35-Planning and Development Department	2235-02-102-01	12.05
18.		2235-02-796-01	35.24
19.		3454-02-204-16	7.69
20.		3454-02-796-16	12.86
21.	36-Drinking Water and Sanitation Department	2215-01-101-09	8.54
22.		2215-01-102-03	6.18
23.	40-Revenue And Land Reforms Department	2029-00-102-04	8.73
24.		2029-00-102-04	6.93
25.		2029-00-103-01	5.68
26.		2029-00-104-01	25.80
27.		2029-00-796-01	8.56
28.		2029-00-796-04	10.40
29.		2029-00-796-04	13.10
30.		2029-00-796-14	5.59
31.	43-Science and Technology Department	4202-02-105-06	33.54
32.		4202-02-105-06	6.17
33.	49-Water Resources Department	2701-03-001-06	9.72
34.		2701-03-001-07	7.04
35.		4700-80-789-12	405.40
36.		4700-80-796-09	182.00
37.		4700-80-796-12	375.01
38.	50-Minor Irrigation Department	2702-02-005-02	7.57
39.		4702-00-101-35	9.30
40.		4702-00-796-35	20.65
<b>Grand Total</b>			<b>1504.16</b>



**Appendix 2.5**  
**Cases where supplementary provision (₹ 20 lakh or more in each case) proved unnecessary**  
 (Reference: Paragraph 2 .4.4; Page 45)

(₹ in lakh)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
1.	1-Agriculture and Sugarcane Development Department	87503.12	40617.67	46885.45	8314.56
2.	2-Animal Husbandry Department	16132.45	12193.16	3939.29	234.08
3.	3- Building Construction Department	13030.79	9443.91	3586.88	725.10
4.	4-Cabinet Secretariat and Co-ordination Department	3108.61	2027.71	1080.90	337.70
5.	5-Secretariat of the Government	722.96	634.28	88.68	70.75
6.	12-Finance Department	16026.47	9081.29	6945.18	305.83
7.	17-Finance (Commercial Tax) Department	6123.61	4949.21	1174.40	1161.24
8.	18-Food, Public Distribution and Consumer Affairs Department	102276.16	84225.92	18050.24	25899.18
9.	19-Forest and Environment Department	44672.65	37658.23	7014.42	4673.09
10.	20-Health, Medical Education and Family Welfare Department	222585.18	134753.21	87831.97	8952.09
11.	21-Higher Education	94325.33	70151.71	24173.62	9161.55
12.	22-Home Department	297705.41	282688.32	15017.09	19172.44
13.	23-Industries Department	30253.29	2,1986.37	8266.92	6589.78
14.	24-Information and Public Relation Department	6953.34	6507.18	446.16	1541.76
15.	26-Labour, Employment and Training Department	109517.51	88365.92	21151.59	13843.04
16.	27-Law Department	26007.32	21672.68	4334.64	2744.56
17.	29-Mines and Geology Department	2999.38	2128.42	870.96	67.73
18.	32-Legislature	5419.27	5025.35	393.92	282.61
19.	33-Personnel Administrative Reforms Department	1864.03	1594.26	269.77	72.79
20.	35-Planning and Development Department	36517.31	27362.50	9154.81	759.34
21.	36-Drinking Water and Sanitation Department	77141.22	61986.50	15154.72	20998.49
22.	38-Registration Department	1713.66	1685.62	28.04	535.48
23.	39-Disaster Management Department	47468.84	32667.10	14801.74	1627.27
24.	40-Revenue and land Reforms Department	38659.64	28723.26	9936.38	44.02
25.	41-Road Construction Department	28521.96	27907.36	614.60	3412.38
26.	42-Rural Development Department	332688.78	182247.11	150441.67	40236.77
27.	46-Tourism Department	965.58	884.97	80.61	47.74
28.	48-Urban Development Department	183768.65	110303.51	73465.14	35367.30
29.	49-Water Resources Department	32879.66	26092.62	6787.04	1996.03
30.	50-Minor Irrigation Department	11300.95	7571.83	3729.12	601.52

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
31.	51-Welfare Department	93550.41	86296.98	7253.43	9648.11
32.	52-Art, Culture, Sports and Youth Affairs Department	7497.90	5292.83	2205.07	2646.73
33.	53-Fishery	4067.97	2903.19	1164.78	28.19
34.	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	174589.01	145807.44	28781.57	49827.52
35.	57-Housing Department	370.49	272.07	98.42	46.07
36.	58-Secondary Education	117176.53	71870.01	45306.52	7052.12
37.	59-Primary and Public Education	611447.83	410498.05	200949.78	12006.00
38.	60-Social Welfare, Women and Child Development Department	131938.59	86456.85	45481.74	10864.50
<b>Total Revenue (Voted)</b>		<b>3019491.86</b>	<b>2152534.60</b>	<b>866957.26</b>	<b>301895.46</b>
<b>Capital (Voted)</b>					
39.	3-Building Construction Department	17100.00	16002.05	1097.95	4194.00
40.	49-Water Resources Department	148100.00	56291.84	91808.16	27820.00
41.	50-Minor Irrigation Department	42200.00	14062.03	28137.97	2050.00
42.	53-Fishery	4085.70	976.96	3108.74	1600.00
<b>Total Capital (Voted)</b>		<b>211485.70</b>	<b>87332.88</b>	<b>124152.82</b>	<b>35664.00</b>
<b>Grand Total</b>		<b>3230977.56</b>	<b>2239867.48</b>	<b>991110.08</b>	<b>337559.46</b>

**Appendix 2.6**  
**Excess over provisions of previous years requiring regularisation**  
(Reference: Paragraph 2.4.7; Page 46)

Year	Number of Grant/ Appropriation	Grant/ Appropriation name	Amount of excess (₹ in crore)
2001-02	25	Institutional Finance Department	*
2001-02	32	Legislature	0.04
2002-03	32	Legislature	0.08
2003-04	46	Tourism Department	0.29
2004-05	40	Revenue and Land Reforms Department	@
2006-07	38	Registration Department	\$
2010-11	32	Legislature	0.10
2011-12	14	Repayment of Loans	219.56
2011-12	15	Pension	200.60
2011-12	25	Institutional Finance Department	^
2012-13	7	Vigilance	0.07
2012-13	14	Repayment of Loans	556.01
2012-13	15	Pension	703.44
2012-13	42	Rural Development Department	3.66
2013-14	13	Interest Payment	139.42
2013-14	14	Repayment of Loans	181.58
2013-14	15	Pension	373.05
<b>Total</b>			<b>2377.91</b>

Source: Respective year's Appropriation Accounts

\*excess amount was ₹ 8,807 only

@ excess amount was ₹ 1,072 only

\$ excess amount was ₹ 81,665 only

^ excess amount was ₹ 11,160 only

**Appendix 2.7**  
**Excess/Insufficient re-appropriation of funds**  
(Reference: Paragraph 2.4.9; Page 47)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess(+)
1.	2-Animal Husbandry Department	2403-00-001-04	1.98	-	(-)7.63
2.	3- Building Construction Department	2052-00-090-20	1.65	-	(-)18.35
3.		2059-80-001-01	7.50	-	(-)88.36
4.		2059-80-001-03	24.00	-	(-)81.31
5.	6-Election	2015-00-102-01	50.00		(-)288.71
6.	9-Co-operative Department	3451-00-90-05	5.00		(-)7.10
7.	12-Finance Department	2052-00-090-08	24.20		(-) 88.50
8.	13-Interest Payment	2049-01-200-03	253.00	-	(-)53.62
9.		2049-60-701-03	15.00	-	(-)815.11
10.	14--Repayment of Loans	6003-00-109-08	2100.00	-	(-)69.96
11.	17-Finance (Commercial Tax) Department	2052-00-090-07	0.96	-	(-)77.28
12.	18- Food, Public Distribution and Consumer Affairs Department	3451-00-090-11	15.10	-	(-)21.72
13.		3456-00-102-13	2668.70	-	(-)412.09
14.		3456-00-789-13	1143.70	-	(-)386.85
15.		3456-00-789-13	3812.45	-	(-)779.82
16.	20-Health, Medical Education and Family Welfare Department	2210-01-001-04	42.00		(-)63.13
17.		2210-01-110-13	10.00	-	(-)483.00
18.		2210-01-110-15	20.00	-	(-)144.40
19.		2210-04-103-01	15.00	-	(-)28.80
20.		2210-06-001-04	80.00	-	(-)46.89
21.		2210-06-101-01	200.00	-	(-)84.70
22.		2210-06-101-03	200.00	-	(-)393.92
23.		2210-06-101-05	180.00		(-)213.70
24.		2210-06-102-01	10.00		(-)19.47
25.		2210-06-104-03	6.00	-	(-) 7.49
26.		2210-06-106-01	62.00	-	(-)4.72
27.		2251-00-090-07	1.00		(-)96.70
28.	22-Home Department	2055-00-113-01	49.14	-	(-)4.94
29.		2056-00-101-01	0.75		(-)444.42
30.	24-Information and Public Relation Department	2220-60-106-02	3.00	-	(-)19.13
31.	36-Drinking Water and Sanitation Department	4215-01-796-06	350.00	-	(-)213.81

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Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess(+)
32.	38-Registration Department	2030-03-001-04	25.00		(-)35.91
33.	41-Road Construction Department	3054-80-001-01	3000.00		(-)1226.62
34.	42-Rural Development Department	2501-06-796-01	9.66	-	(-)71.85
35.		3451-00-090-10	21.45	-	(-)16.78
36.	55-Rural Works Department	4515-00-796-07	4.70	-	(-)2547.35
37.	58- Secondary Education	2202-02-001-01	0.68	-	(-)22.53
38.	59-Primary and Public Education	2202-01-001-01	0.90	-	(-)65.96
<b>Total</b>			<b>14414.52</b>		<b>(-)9452.63</b>
39.	2-Animal Husbandry Department	2403-00-101-03	-	28.34	(-) 1128.17
40.		2403-00-102-05	-	1.98	(-)61.29
41.	3- Building Construction Department	2059-80-001-04	-	32.55	(-)903.33
42.	17-Finance (Commercial Tax) Department	2040-00-001-04	-	0.96	(-)43.97
43.	19-Forest and Environment Department	2406-01-101-01	-	16.00	(-)28.57
44.	20-Health, Medical Education and Family Welfare Department	2210-03-103-01	-	6.50	(-) 2038.40
45.	22-Home Department	2055-00-003-01	-	49.14	(-)91.90
46.		2056-00-001-01	-	0.75	(-)24.60
47.	24-Information and Public Relation Department	2220-01-001-01	-	2.25	(-)21.58
48.	38-Registration Department	2030-03-001-02	-	25.00	(-)147.15
49.	42-Rural Development Department	2515-00-102-10	-	19.69	(-) 534.19
50.	51-Welfare Department	2225-01-227-03	-	7.51	(-) 295.77
<b>Total</b>				<b>190.67</b>	<b>5318.92</b>
51.	40-Revenue and land Reforms Department	2029-00-104-01	-	1.00	(+) 163.66
<b>Total</b>				<b>1.00</b>	<b>(+)163.66</b>

**Appendix 2.8**  
**Results of review of Substantial Surrenders made during the year**  
(Reference: Paragraph 2.4.10; Page 47)

(₹ in lakh)

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
1.	10-Energy Department	2801-80-001-01	Seminar conference- New Scheme	5.00	5.00	100.00
2.		2801-80-796-10	Grants -in- aid for Construction of New Building to JSERC	500.00	500.00	100.00
3.		2801-80-800-08	Advisory and other works (including new technique) -Energy Efficiency Conservation/ Advisory and other Works	500.00	500.00	100.00
4.		2801-80-800-09	Advisory and other works (including new technique) Grants for State load dispatch Centre	500.00	500.00	100.00
5.		6801-00-201-24	Pollution Control Measures	3985.00	3985.00	100.00
6.		6801-00-202-01	Coal Blocks and Power Plane New Scheme	2000.00	2000.00	100.00
7.	11-Excise and Prohibition Department	3604-00-200-03	Compensation for closing of Excise Shops	5.00	5.00	100.00
8.	19-Forest and Environment Department	2406-01-105-04	Government Forest	250.02	250.02	100.00
9.		2406-01-110-41	National Plan for Conservation of Aquatic Eco-systems (NPCA)	10.00	10.00	100.00
10.		2406-01-789-37	Intensification of Forest Management (Central Share 75: State Share 25)	50.00	43.84	87.69
11.		2406-01-789-37	Intensification of Forest Management (Central Share 75: State Share 25)	150.00	104.92	69.95
12.		2406-01-789-43	National Afforestation Programme (National mission for a green India)	521.19	261.19	50.11
13.		2406-01-796-39	Permanent Nurseries and Seed orchards	16.00	16.00	100.00
14.		2406-02-110-08	Non- recurring Expenditure- Palamu Tiger Project	300.00	276.09	92.03
15.		2406-02-110-25	Sanctuary-Anti-depredation Measures	35.00	21.00	60.00
16.		2406-02-110-39	National Plan for Conservation of Aquatic Eco-systems (NPCA)	23.33	23.33	100.00
17.		4406-04-190-02	Grants -in- aid to State Bio-diversity Board	200.00	200.00	100.00
18.	24-Information and Public Relation Department	2220-60-106-02	District Mobile Units	1330.58	754.32	56.69
19.		2220-60-106-03	Regional Publicity Scheme-Construction of information Building Mike Computer etc. of flags, Hoardings pamphlets, posters	5.00	5.00	100.00
20.		2220-60-106-21	Regional Publicity Scheme- Film Production	525.00	301.80	57.49
21.	32-Legislature	2011-02-101-04	Office of the Whips	111.30	56.00	50.32
22.		2011-02-101-11	Members-Best Legislator Award and Ceremony of (including other Expenditure, In-charge Allowance, Guest Allowance, Medical Allowance)	22.00	21.64	98.37
23.	33-Personnel and Administrative Reforms Department	2070-00-796-01	Training of Deputy Magistrates	100.00	100.00	100.00

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender	
24.	35-Planning and Development Department	2053-00-796-06	Jharkhand State Planning Council	500.69	434.00	86.68	
25.		2053-00-796-17	Tender Allowances and Consultation Fees (Strengthening of Expenditure of Civil Registration System)	57.18	47.87	83.72	
26.		2053-00-796-26	State Innovative Council Fund	500.00	354.03	70.81	
27.		2053-00-796-33	Preparation and Publication of DHDR/SHDR & other report released to Development and statistic	200.00	200.00	100.00	
28.		2053-00-796-34	Capacity Building/Seminar symposium/Decentralized planning/Innovation PPP workshop etc.	350.00	210.00	60.00	
29.		3454-02-204-09	Purchase and establishment of Rain Measuring Instruments (Installation)	3.00	3.00	100.00	
30.		3454-02-204-16	Jharkhand State Strategic Statistical Plan (JSSSP)	769.00	769.00	100.00	
31.		3454-02-204-16	Jharkhand State Strategic Statistical Plan (JSSSP)	8.09	8.09	100.00	
32.		3454-02-205-02	Grants for State statistical system in the light of the recommendation of 13th Finance commission	480.00	480.00	100.00	
33.		3454-02-796-01	Scheme for State Improvement of Crop Statistics	42.00	31.01	73.83	
34.		3454-02-796-09	Purchase and establishment of Rain Measuring Instruments (Installation)	3.00	2.62	87.30	
35.		3454-02-796-12	Strengthening of Statistics System	31.87	18.76	58.85	
36.		3454-02-796-16	Jharkhand State Strategic Statistical Plan (JSSSP)	1286.21	1286.21	100.00	
37.		3454-02-796-16	Jharkhand State Strategic Statistical Plan (JSSSP)	252.89	252.89	100.00	
38.		36-Drinking Water and Sanitation Department	2215-01-101-05	Adityapur Water Supply Scheme-Chemicals for pure water Supply	63.83	36.33	56.92
39.		40-Revenue and Land Reforms Department	2029-00-102-04	Strengthening of Revenue and Administration and updation of land records	873.00	873.00	100.00
40.			2029-00-102-04	Strengthening of Revenue and Administration and updation of land records	873.00	693.00	79.38
41.			2029-00-102-05	Acquisition of land for restoring it to Tribals	25.00	19.65	78.60
42.	2029-00-103-01		Land Records Computerisation	580.25	567.83	97.86	
43.	2029-00-796-01		Land Records Computerisation	868.00	855.58	98.57	
44.	2029-00-796-04		Strengthening of Revenue Administration And updation of Land Records	1310.00	1310.00	100.00	
45.	2029-00-796-04		Strengthening of Revenue Administration And updation of Land Records	1310.00	1040.00	79.39	
46.	2029-00-796-05		Acquisition of land for restoring it to Tribals	80.00	58.70	73.38	
47.	2029-00-796-14		Printing of maps of land and other records	581.00	559.48	96.30	
48.	2070-00-115-03		Circuit House	407.21	209.57	51.47	
49.	3454-01-796-01		Agriculture Census	296.75	181.56	61.18	
50.	3475-00-201-01		Fixation of ceiling and Acquisition of Surplus Land	37.59	22.10	58.78	
51.	4047-00-800-04		Development of Hat Bazar etc. Under Sairat.	40.00	40.00	100.00	

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender	
52.	43-Science and Technology Department	2203-00-003-84	Skill Development	7.40	7.40	100.00	
53.		2203-00-004-01	Grants, Research and Investigation	4.10	4.10	100.00	
54.		2203-00-004-42	Grants-in-aid for Establishment of Technical Training Institutes in Joint Sector	148.00	148.00	100.00	
55.		2203-00-796-42	Grants-in-aid for Establishment of Technical education Institutes in Joint Sector	52.00	52.00	100.00	
56.		2203-00-796-46	State Technical Education Board	5.20	5.20	100.00	
57.		2203-00-796-62	Technical Education Tribal Areas Sub plan directorate and Administration	92.30	77.58	84.05	
58.		2203-00-796-70	Institution Networking and Collaboration	13.00	13.00	100.00	
59.		2203-00-796-71	Smart Class Rooms	7.80	7.80	100.00	
60.		2203-00-796-84	Skill Development	2.60	2.60	100.00	
61.		2203-00-800-46	State Technical Education Board	14.80	14.80	100.00	
62.		2203-00-800-68	Training and Development	3.70	3.70	100.00	
63.		2203-00-800-70	Institution Networking and Collaboration	37.00	37.00	100.00	
64.		2203-00-800-71	Smart Class Rooms	22.20	22.20	100.00	
65.		4202-02-105-04	Technical University	192.40	192.40	100.00	
66.		4202-02-105-06	Construction of Technical Educational Institutes Construction and Renovation of Engineering Collages / Polytechnics/ mining Institutes	5000.00	3354.45	67.09	
67.		4202-02-796-04	Technical University	67.60	67.60	100.00	
68.		49-Water Resources Department	2711-01-001-01	Repair work during flood at the right bank of river Ganga	100.00	100.00	100.00
69.			4700-80-789-12	AIBP and other Programmes of water Resources (Central Share)	40540.00	40540.00	100.00
70.			4700-80-796-09	Swarnrekha Project AIBP	23200.00	18200.00	78.45
71.			4700-80-796-12	AIBP and other Programmes of Water Resources (Central share)	71300.00	37501.00	52.60
72.	4701-80-796-69		Training Workshop and Seminar	50.00	30.18	60.36	
73.	50-Minor Irrigation Department	2702-02-005-05	Feeding of Minor Irrigation Scheme by the Recommendation of 13th Finance Commission	233.00	233.00	100.00	
74.		4702-00-101-24	Ground water Survey of New Schemes/Artificial Recharge and Water Conservation	15.00	13.83	92.20	
75.		4702-00-101-31	Survey of investigation, Consul	70.00	70.00	100.00	
76.		4702-00-101-34	Grant for pay to Jharkhand State Water Society and JHALCO	740.00	471.69	63.74	
77.		4702-00-796-03	Rationalisation of Minor Irrigation Statistics	500.00	388.98	77.80	
78.		4702-00-796-24	Ground water Survey of New Schemes/ Artificial Recharge and Water Conservation	35.00	31.47	89.91	
79.		4702-00-796-31	Survey of Investigation, Consultancy and Evaluation	30.00	30.00	100.00	
80.		4702-00-796-34	Grant for pay to Jharkhand State Water Society and JHALCO	740.00	471.70	63.74	
81.	52-Art, Culture, Sports and Youth Affairs Department	2205-00-106-29	Regarding 13th Finance Commission	1610.00	810.00	50.31	
82.		2205-00-796-29	Regarding 13th Finance Commission	3400.00	2000.00	58.82	
<b>Total</b>				<b>171207.08</b>	<b>125406.12</b>		



**Appendix 2.9**  
**Rush of expenditure at the end of the year**  
(Reference: Paragraph 2.5; Page 48)

(₹ in crore)

Sl. No.	Name of Department	Head	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure during	
						Jan-March 2015	March 2015
1.	Transport Department	3075	466.18	466.18	466.18	100.00	100.00
2.	Welfare Department	4235	160.02	154.21	160.02	100.00	96.37
3.	Energy Department	2810	50.00	50.00	50.00	100.00	100.00
4.	Agriculture and Sugarcane Development Department	4402	34.87	34.54	34.87	100.00	99.07
5.	Civil Aviation Department	5053	21.73	21.73	21.73	100.00	100.00
6.	Human Resources Department	2205	28.02	27.13	29.94	93.59	90.61
7.	Welfare Department	4225	156.13	49.75	172.72	90.39	28.81
8.	Agriculture and Sugarcane Development Department	2401	258.53	173.60	306.43	84.37	56.65
9.	Water Resources Department	4711	24.43	21.23	29.23	83.56	72.62
10.	Home Department	4055	128.26	121.48	153.80	83.39	78.98
11.	Welfare Department	4250	35.58	35.58	43.47	81.85	81.85
12.	Industries Department	2852	57.91	57.09	72.46	79.92	78.78
13.	Urban Development Department	2217	690.32	618.73	896.58	76.99	69.01
14.	Health, Medical Education and Family Welfare Department	2211	60.37	57.38	80.80	74.71	71.01
15.	Information Technology Department	2203	117.76	95.83	166.77	70.61	57.46
16.	Welfare Department	2225	597.01	367.25	859.77	69.44	42.71
17.	Health, Medical Education and Family Welfare Department	4210	180.41	123.77	260.97	69.13	47.43
18.	Water Resources Department	4701	122.64	93.12	191.90	63.91	48.53
19.	Forest and Environment Department	2406	232.65	160.15	369.93	62.89	43.29
20.	Energy Department	2801	1427.28	782.43	2293.92	62.22	34.11
21.	Planning and Development Department	2053	209.49	188.79	336.70	62.22	56.07
22.	Energy Department	6801	457.91	365.58	779.04	58.78	46.93
23.	Co-operative Department	2425	55.25	47.88	94.02	58.76	50.92
24.	Food, Public Distribution and Consumer Affairs Department	3456	489.13	396.72	839.39	58.27	47.26
25.	Social Welfare Women and Child Development Department	2236	242.01	141.40	428.60	56.47	32.99
26.	Drinking Water and Sanitation Department	2215	463.51	428.03	822.51	56.35	52.04
27.	Minor Irrigation Department	4702	75.94	51.66	140.62	54.00	36.74
28.	Rural Development Department	2501	55.37	51.85	103.93	53.28	49.89
29.	Dairy	2404	39.64	36.92	74.80	52.99	49.36
30.	Labour, Employment and Training Department	2230	47.62	36.30	91.25	52.18	39.78
31.	Building Construction Department	4059	82.34	60.55	159.20	51.72	38.03
32.	Drinking Water and Sanitation Department	4215	69.94	45.68	139.27	50.22	32.80
<b>Total</b>			<b>7138.25</b>	<b>5362.54</b>	<b>10670.82</b>	<b>66.90</b>	<b>50.25</b>

**Appendix 2.10**  
**List of Controlling Officers where expenditure remained un-reconciled during 2014-15**  
**(Amounts exceeding ₹ 10 crore in each case)**  
(Reference: Paragraph 2.6; Page 48)

		(₹ in crore)
Sl. No.	Controlling Officers/ Departments	Amount not reconciled
1	Secretary, Law Department, Jharkhand, Ranchi	259.91
2	Director of Industries, Department of Industries & Minerals Jharkhand	188.06
3	Secretary, Administration, Finance Department Ranchi	10.50
4	Under Secretary, Building Construction & Housing (PWD Division) Department, Ranchi	89.52
5	Chief Engineer, Housing Department, Ranchi	48.79
6	Commissioner-cum-secretary, Revenue Department, Jharkhand Ranchi	159.06
7	Registrar, Co-operative Department, Ranchi	53.43
8	I.G. (Prison), Home Department, Jharkhand, Ranchi	112.35
9	Director of Mines & Geology, Ranchi	41.07
10	Chief Engineer, Road Construction (PWD) Department	32.82
11	Joint Secretary, Water Resources Department, Jharkhand	90.10
12	Commissioner-cum-Secretary, Water Resources (irrigation) Department, Jharkhand Ranchi	124.26
13	Secretary, Food & Nutrition Department, Jharkhand	291.87
14	Electoral Commissioner, Election Department, Ranchi	218.46
15	Dy. Secretary, Science and Technology Department, Ranchi	116.59
16	Dy. Secretary, Higher Education Department, Ranchi	82.93
17	Dy. Secretary Primary & Adult Education Department, Ranchi	5525.19
18	Dy. Secretary, Art, Culture and Youth Department, Ranchi.	22.61
19	Director of Archology & Museums, HRD, Ranchi.	29.94
20	Director, Health Service, Jharkhand, Ranchi.	1267.60
	Director, Deshi Chikitsa Nideshalya, Jharkhand	260.97
21	Secretary, Welfare Department, Ranchi	1522.80
22	Secretary, Food Supplies Department, Ranchi	774.97
23	Director General, Information & Publicity Department, Ranchi	18.95
24	Joint Secretary, Natural Calamity Department, Ranchi	291.87
25	Secretary, Urban Development Department, Jharkhand, Ranchi	896.58
26	Secretary, Minority Welfare Department, Jharkhand, Ranchi	172.71
27	Dy. Secretary, Minor irrigation Department, Ranchi	140.62
28	Secretary, Agriculture Department, Jharkhand, Ranchi	237.88
29	Secretary, Minor irrigation Department, Ranchi	86.81
30	Director of Fisheries, Ranchi	10.24
31	Secretary-cum-Commissioner, Rural Development Department, Ranchi	37.54
32	Secretary, Board of Revenue Department, Ranchi	323.53
33	Secretary, Department of P.H.E.D., Ranchi	776.10
34	Registrar, Industry Department, Ranchi	23.25
35	Secretary, Animal Husbandry and Fisheries Department, Ranchi	17.90
36	Secretary, Transport & Civil Aviation-cum-State Commissioner	466.18
37	Commissioner of Commercial Taxes, Jharkhand, Ranchi	44.46
38	Dy. Secretary, Rural Development Department, Ranchi	366.38
39	Director, Panchayati Raj Department, Jharkhand, Ranchi	3292.13
40	Commissioner of Labour, Ranchi	83.82
41	Director, Planning and Evaluation, Ranchi	29.16
42	Addl. Secretary, Home (Police) Department, Section-IV Village Police, Jharkhand	2599.65
43	Finance Commission, Jharkhand	3462.52
<b>Total</b>		<b>24702.08</b>

Source: Office of the Accountant General (A&E), Jharkhand

**Appendix 2.11**  
**Excess Expenditure over Budgetary provisions**  
 (Reference: Paragraph 2.7.7; Page 50)

(₹ in crore)

Sl. No.	Head of accounts	Scheme	Final Allotment	Expenditure	Excess	Percentage
1	2215-01-101-01	Non-Plan	5.10	5.12	0.02	0.4
2	2215-01-101-02	Non-Plan	5.83	5.98	0.15	2.6
3	2215-01-101-04	Non-Plan	21.90	27.07	5.17	23.6
<b>Total</b>			<b>32.83</b>	<b>38.17</b>	<b>5.34</b>	

Source: Appropriation Accounts 2014-15

**Appendix 2.12**  
**Surrender of the last day (State level)**  
 (Reference: Paragraph 2.7.8; Page 50)

Sl. No.	Head of accounts	Surrender letter No. & date	Amount (in ₹)
1	2215-01-102-02	433/31.03.2015	23211882
2	2215-01-101-09	432/31.03.2015	85358172
3	2215-01-101-04	431/31.03.2015	48753372
4	2215-01-101-02	430/31.03.2015	10386806
5	2215-01-101-07	429/31.03.2015	4192643
6	2215-01-101-07	441/31.03.2015	12135218
7	2215-01-102-09	440/31.03.2015	312763
8	2215-01-101-08	439/31.03.2015	7493232
9	2215-01-101-05	437/31.03.2015	3633000
10	2215-02-105-04	436/31.03.2015	16391
11	2215-02-105-01	435/31.03.2015	659486
12	2215-01-102-03	434/31.03.2015	61756475
<b>Total</b>			<b>257909440</b>

Source: Office of the Accountant General (A&E), Jharkhand

**Appendix 2.13**  
**Surrender on fag end of financial year**  
(Reference: Paragraph 2.7.8; Page 51)

(₹ in lakh)

Test checked divisions	Allotment during 2014-15				Expenditure during 2014-15				Surrender during 2014-15				Surrender earlier	Date of surrender	Surrender on last day	Date of surrender
	State Plan	Non-Plan (Works)	Non-Plan (Estt.)	Total	State Plan	Non-Plan (Works)	Non-Plan (Estt.)	Total	State Plan	Non-Plan (Works)	Non-Plan (Estt.)	Total				
Hazaribagh	821.78	119.95	412.97	1354.7	411.49	114.32	412.96	938.77	410.29	5.63	0.01	415.93	358.89	20-02-2015/ 27-03-2015	57.04	30-03-2015
Sahibganj	219.62	37.29	317.24	574.15	218.66	37.29	316.82	572.77	0.96	0	0.42	1.38	0		1.38	30-03-2015
Madhupur	874.2	13.95	146.29	1034.44	872.21	13.58	141.87	1027.66	1.99	0.37	4.42	6.78	3	23-02-2015	3.78	31-03-2015
Ranchi West	1224.44	26.81	380.33	1631.58	1102.2	20.19	377.54	1499.93	122.24	6.62	2.79	131.65	8.1	21-02-2015/ 18-03-2015/ 24-03-2015	123.55	30-03-2015
Giridih-2	992.02	29.78	122.57	1144.37	894.2	28.49	116.82	1039.51	97.82	1.29	5.75	104.86	5.36	02-03-2015	99.5	31-03-2015
Jamshedpur	194.71	97.64	321.45	613.8	144.98	97.48	311.1	553.56	49.73	0.16	10.35	60.24	13.5	20-02-2015	46.74	31-03-2015
Gumla	171.19	92.24	278.31	541.74	91.68	76.39	269.72	437.79	79.51	15.85	8.59	103.95	50	20-02-2015	53.95	30-03-2015
Medninagar	102.74	82.1	316.92	501.76	84.07	82.1	313.17	479.34	18.67	0	3.75	22.42	0		22.42	29-03-2015
Saraikela	947.6	42.73	242.61	1232.94	868.66	41.2	242.52	1152.38	78.94	1.53	0.09	80.56	0		80.56	30-03-2015
<b>Grand Total</b>	<b>5548.3</b>	<b>542.49</b>	<b>2538.69</b>	<b>8629.48</b>	<b>4688.15</b>	<b>511.04</b>	<b>2502.52</b>	<b>7701.71</b>	<b>860.15</b>	<b>31.45</b>	<b>36.17</b>	<b>927.77</b>	<b>438.85</b>		<b>488.92</b>	

Source: Information furnished by test-checked divisions

**Appendix 2.14**  
**Cent per cent savings**  
(Reference: Paragraph 2.7.8; Page 50)

(₹ in lakh)

Sl. No.	Head of accounts	Plan/Non-Plan	Allotment	Expenditure	Savings
1	2215-02-105-04	Non-Plan	74.84	0.00	74.84
2	2215-01-102-03	State Plan	15.00	0.00	15.00
3	4215-01-796-07	State Plan	65.00	0.00	65.00
<b>Total</b>			<b>154.84</b>		<b>154.84</b>

Source: Appropriation Accounts 2014-15

**Appendix 2.15**  
**Rush of Expenditure (State level)**  
(Reference: Paragraph 2.7.9; Page 51)

(₹ in lakh)

Sl. No.	HEAD				Total Allotment	Total Expenditure	Expenditure in March	Percentage expenditure in March
	Major Head	P/ NP	SP/ CSS/ CPS	Voted/ Charged				
1.	2215-01-101-08	NP		Voted	107.34	106.98	54.51	50.95
2.	2215-01-102-10	P	CSS	Voted	14833.40	9823.55	5247.17	53.41
3.	2215-01-102-10	P	SP	Voted	14833.40	13038.57	7035.14	53.96
4.	2215-01-106-11	P	CSS	Voted	3925.00	874.01	874.01	100.00
5.	2215-01-106-11	P	SP	Voted	650.00	650.00	325.00	50.00
6.	2215-01-789-10	P	CSS	Voted	3467.79	2742.07	2007.07	73.20
7.	2215-01-789-10	P	SP	Voted	3467.79	3205.81	2789.50	87.01
8.	2215-01-789-11	P	CSS	Voted	750.00	268.60	268.60	100.00
9.	2215-01-789-11	P	SP	Voted	125.00	125.00	62.50	50.00
10.	2215-01-796-10	P	CSS	Voted	16710.00	9549.60	8788.95	92.03
11.	2215-01-796-10	P	SP	Voted	16710.00	2926.29	2252.34	76.97
12.	2215-01-796-11	P	CSS	Voted	2325.00	1162.61	1162.61	100.00
13.	2215-01-796-11	P	SP	Voted	385.00	385.00	192.50	50.00

Source: Appropriation Accounts 2014-15

**Appendix 2.16**  
**Rush of Expenditure (Test checked divisions/districts)**  
 (Reference: Paragraph 2.7.9; Page 51)

(₹ in lakh)

Sl. No.	Test checked divisions	Total expenditure during 2014-15 (in lakh)				Expenditure during March 2015 (in lakh)			
		State Plan	Non-Plan (Works)	CSS (NRDWP)	Sub-total	State Plan	Non-Plan (Works)	CSS (NRDWP)	Sub-total
1	Hazaribagh	409.00	114.32	2103.88	2627.20	199.87	18.53	871.59	1089.99
2	Sahibganj	218.67	37.29	2607.19	2863.15	75.82	5.32	547.14	628.28
3	Madhupur	883.50	13.58	1206.29	2103.37	443.04	0.52	707.70	1151.26
4	Ranchi West	1102.20	20.20	1783.89	2906.29	322.73	9.27	452.07	784.07
5	Giridih-2	894.20	28.49	2172.28	3094.97	159.32	8.94	824.82	993.08
6	Jamshedpur	148.53	97.48	955.77	1201.78	80.88	6.05	422.80	509.73
7	Gumla	91.68	76.43	1718.50	1886.61	31.03	22.63	816.81	870.47
8	Medninagar	84.09	82.10	2353.78	2519.97	21.80	11.34	1168.08	1201.22
9	Saraikela	868.66	41.20	2077.96	2987.82	191.87	8.04	1202.80	1402.71
<b>Grand Total</b>		<b>4700.53</b>	<b>511.09</b>	<b>16979.54</b>	<b>22191.16</b>	<b>1526.36</b>	<b>90.64</b>	<b>7013.81</b>	<b>8630.81</b>

Source: Information furnished by the test-checked divisions

**Appendix 2.17**  
**Blockage of funds in shape of materials**  
 (Reference: Paragraph 2.7.10; Page 51)

Sl. No.	Test-checked division	Name of Scheme	Agreed value (₹ in crore)	Scheduled date of completion	Allotment of funds (₹ in crore)	Uptodate payment (₹ in crore)	Requirement of pipes as per agreement	Type of pipe (DI)	Purchase of pipes	laying of pipes	Pipes not laid	Rate of pipe (₹)	Payment for purchase of pipes (₹ in lakh)	Payment for pipes not laid (₹ in lakh)	Physical progress of other components
1	Hazaribagh	Balsagra Rural Water Supply Scheme under State Plan	8.21	22.01.2017	1.50	1.17	4650	K-9 (100 mm dia)	1760	0	1760	2100	31.42	31.42	Intake Well cum pump house, WTP, ESR, staff qtrrs., pump house etc. - Nil
2	Madhupur	Babhangama Rural Water Supply Scheme	5.93	22.09.2016	2.90	2.90	2180	K-9 (150 mm dia)	2145	1802	343	1600	29.17	4.66	ESR - 27 %, WTP - 0%, Intake well cum pump house - 10%, staff qtrr. - 80%
							14477	K-7 (100 mm dia)	11165	4262.5	6902.5	1030	97.75	60.43	
							3267	K-7 (150 mm dia)	3267	0	3267	1400	38.88	38.88	
							1310	K-7 (200 mm dia)	1309	1130	179	1800	20.03	2.74	
3	Ranchi West	Sosai group of villages Rural Water Supply Scheme	16.35	06.03.2016	10.82	10.82	115	K-9 (100 mm dia)	115	0	115	1200	1.17	1.17	Intake Well cum pump house - Drawing & Design submitted to CDO, WTP - RCC & Brickwork completed, ESR - 1.25 lac ltr. Completed & 3.25 lakh ltr. - in progress, staff qtrrs. - completed, GSR - in progress
							6680	K-9 (150 mm dia)	6880.5	0	6880.5	1860	108.78	108.78	
							1660	K-9 (200 mm dia)	1647.5	0	1647.5	2380	33.33	33.33	
							2900	K-9 (250 mm dia)	3783	0	3783	3195	102.74	102.74	
							43823	K-7 (100 mm dia)	43905.5	4233.05	39672.45	1085	404.92	365.88	
							5923	K-7 (150 mm dia)	9765	534.5	9230.5	1580	131.14	123.97	
							5257	K-7 (200 mm dia)	5720	225.5	5494.5	2050	99.67	95.74	
82	K-7 (250mm dia)	136	0	136	2400	2.77	2.77								

Sl. No.	Test-checked division	Name of Scheme	Agreed value (₹ in crore)	Scheduled date of completion	Allotment of funds (₹ in crore)	Uptodate payment (₹ in crore)	Requirement of pipes as per agreement	Type of pipe (DI)	Purchase of pipes	laying of pipes	Pipes not laid	Rate of pipe (₹)	Payment for purchase of pipes (₹ in lakh)	Payment for pipes not laid (₹ in lakh)	Physical progress of other components
4	Giridih-2	Kamaljore & Paratdih Rural Water Supply Scheme	6.11	04.05.2016	4.00	3.91	1050	K-9 (200 mm dia)	1050	650	400	2250	20.08	9.00	WTP - 50%, ESR - 70%, Pump house - 0%, Supply & installation of pumping machinery & electrical equipments - 0%
							9980	K-7 (100 mm dia)	9980	500	9480	1100	93.31	88.64	
							4150	K-7 (150 mm dia)	4150	300	3850	1670	58.91	54.65	
							1100	K-7 (200 mm dia)	1100	0	1100	2050	19.17	19.17	
							50	K-7 (300 mm dia)	49.5	0	49.5	3210	1.35	1.35	
5	Giridih-2	Central Pit-Patrodih Rural Water supply Scheme	5.79	04.05.2016	3.55	3.43	3000	K-9 (150 mm dia)	1830	1436	394	2100	32.67	7.03	WTP - 85%, ESR - 45%, Pump house - 90%, Supply & installation of pumping machinery & electrical equipments - 0%
							9590	K-7 (100 mm dia)	6997	3386	3611	1136	67.56	34.87	
							3755	K-7 (150 mm dia)	2173	300	1873	1560	28.81	24.84	
							165	K-7 (200 mm dia)	630	0	630	1900	10.17	10.17	
							85	K-7 (250 mm dia)	600	145	455	2100	10.71	8.12	
6	Saraikela	Dugni & Jaambahal group of villages Water Supply Scheme	3.48	14.10.2016	1.00	0.80	800	K-9 (100 mm dia)	797.5	0	797.50	1149.20	7.79	7.79	Intake well - 10%, WTP - 40%, ESR - 70%, Gangway, supply & installation of pumping machinery & electrical pumps - Nil
							5967	K-7 (100 mm dia)	4840	0	4840	1009.11	41.51	41.51	
							769	K-7 (150 mm dia)	764.5	0	764.5	1491.87	9.69	9.69	
7	Saraikela	Yashpur Rural Water Supply Scheme	7.46	28.01.2017	2.20	1.60	5010	K-9 (150 mm dia)	4509	1320	3189	2300	72.59	51.34	Intake well, Gangway, WTP, ESR - Nil, Staff qrsts. - 5%
							15825	K-7 (100 mm dia)	6396	2152	4244	1670	74.77	49.61	
							4195	K-7 (150 mm dia)	1699.5	248	1451.5	1900	22.60	19.30	
							1718	K-7 (200 mm dia)	1718	1320	398	2300	27.66	6.41	
							50	K-7 (250 mm dia)	49.5	0	49.5	2700	0.94	0.94	
<b>Total</b>			<b>53.33</b>		<b>25.97</b>	<b>24.63</b>						<b>1702.06</b>	<b>1416.94</b>		



**Appendix 2.18**  
**Non-reconciliation of Departmental Expenditure figures**  
 (Reference: Paragraph 2.7.11; Page 52)

(₹ in crore)

Major Head	Expenditure as per book of AG (A&E)	Reconciled Expenditure	Non-reconciled Expenditure
2215	619.86	60.21	559.65
4215	139.22	106.98	32.24
<b>Total</b>	<b>759.08</b>	<b>167.19</b>	<b>591.89</b>

Source: Office of the Accountant General (A&E), Jharkhand

**Appendix 2.19**  
**Discrepancy in figures of IMIS and Monthly Accounts**  
 (Reference: Paragraph 2.7.12; Page 52)

(₹ in lakh)

Sl. No.	Test-checked division	Expenditure as per Monthly Account (NRDWP)			Expenditure as per IMIS Report (NRDWP)			Discrepancy in figures		
		Central	State	Total	Central	State	Total	Central	State	Total
1	Hazaribagh	873.02	1230.86	2103.88	1041.46	1602.46	2643.92	168.44	371.60	540.04
2	Jamshedpur	281.57	674.20	955.77	467.47	706.92	1174.39	185.90	32.72	218.62
3	Madhupur	500.96	705.32	1206.28	501.47	1552.73	2054.20	0.51	847.41	847.92
4	Ranchi West	1049.49	733.64	1783.13	1492.31	1837.35	3329.66	442.82	1103.71	1546.53
5	Gumla	987.54	730.97	1718.51	1159.00	743.62	1902.62	171.46	12.65	184.11
6	Saraikela	657.57	1420.39	2077.96	879.99	2277.60	3157.59	222.42	857.21	1079.63
7	Giridih-2	1008.02	1164.26	2172.28	1071.48	1977.03	3048.51	63.46	812.77	876.23
8	Sahebganj	597.39	2009.78	2607.17	645.74	2189.78	2835.52	48.35	180.00	228.35
9	Mednagar	746.11	1610.67	2356.78	1061.39	1644.80	2706.19	315.28	34.13	349.41
	<b>Total</b>	<b>6701.67</b>	<b>10280.09</b>	<b>16981.76</b>	<b>8320.31</b>	<b>14532.29</b>	<b>22852.60</b>	<b>1618.64</b>	<b>4252.20</b>	<b>5870.84</b>

Source: Information furnished by the test-checked divisions

**Appendix 2.20 (a)**  
**Physical progress of schemes announced in budget speech**  
 (Reference: Paragraph 2.7.13; Page 53)

Sl. No.	Name of scheme	State		Jamshedpur/ East Singhbhum		Giridih-2/ Giridih		Gumla		Hazaribagh		Madhupur/ Deoghar		Medninagar/ Palamu		Ranchi West/ Ranchi		Sahibganj		Saraikela		Total (Test-checked divisions/ districts)		Percentage achievement
		Target	Achieve-ment	Target	Achievement	Target	Achieve-ment	Target	Achieve-ment	Target	Achieve-ment	Target	Achieve-ment	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	
1	Construction of DTWs in Primary and Middle School (2014-15)	@	@	55	47	176	171	221	192	48	44	17	16	258	258	37	37	51	24	52	32	915	821	90
2	Re-location of DT and GPT (2014-15)	19983	@	791	523	640	621	918	909	800	730	453	441	1147	1147	1000	1000	671	561	555	547	6975	6474	93
3	Conversion of DTs from IM-III to IM-II (2014-15)	10418	@	176	97	35	15	489	489	562	10	437	437	739	739	594	564	539	304	575	575	4146	3230	78
4	Changing of Rotten Riser Pipes (2014-15)	34782	@	1280	902	742	658	1148	1137	1630	295	1142	1137	2886	2886	1307	1185	1090	871	1063	987	12288	10058	82
5	Individual House Hold Latrine (IHHL)	253575	98519	10000	1904	7440	6913	5970	6135	9591	3164	14000	7420	19700	2342	5545	3971	3320	3407	17835	3714	93401	38970	42

Source: Information furnished by the test-checked divisions

@ -Information not furnished by the Department

**Appendix 2.20 (b)**  
**Financial progress of schemes announced in budget speech**  
 (Reference: Paragraph 2.7.13; Page 53)

(₹ in lakh)

Sl. No.	Name of scheme	State		Jamshedpur		Giridih-2		Gumla		Hazaribagh		Madhupur		Medninagar		Ranchi West		Sahibganj		Saraikela		Total (Test-checked division)	
		Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
1	Construction of DTWs in Primary and Middle School (2014-15)	@	@	18.79	18.79	120.28	83.56	275.52	275.52	39.3	26.74	11.62	10.4	177.44	165.59	25.29	25.14	17.43	14.91	17.77	11.5	703.44	632.15
2	Re-location of DT and GPT (2014-15)	15481	@	248.6	248.6	360.18	309.41	632.17	546.98	423.95	366.4	166.23	166.23	546.94	546.94	729	654.61	212.52	212.19	281.62	274.21	3601.21	3325.57
3	Conversion of DTs from IM-III to IM-II (2014-15)	1279	@	21.61	11.61	4.3	4.2	60.04	51.44	69.01	5.09	53.66	47.83	90.74	79.7	72.94	58.04	66.18	43.78	70.36	65.66	508.84	367.35
4	Changing of Rotten Riser Pipes (2014-15)	3546	@	146	75.6	75.65	59.3	117.04	111.3	166.18	34.85	122.65	102.3	294.23	261.21	133.25	109.52	111.13	46.61	108.37	84.04	1274.5	884.73
<b>Grand Total</b>																						<b>6088.00</b>	<b>5209.80</b>
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
5	Construction of Individual Household Latrines	7547.7	2662.7	113.61	41.54	573.56	194.39	479.09	163.14	200.3	75.81	441.15	172.72	266.70	65.59	316.88	106.03	381.33	126.69	253.28	86.17	3025.90	1032.08

Source: Information furnished by the test-checked divisions

@ -Information not furnished by the Department

**Appendix 3.1**  
**Utilisation certificates outstanding as on 31 March, 2015**  
(Reference: Paragraph 3.1.1; Page 55)

(₹ in crore)

Department	Up to 2013-14 ( GIA sanctioned up to 2012-13)		During 2014-15 ( GIA sanctioned during 2013-14)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	37	44.41	Nil	Nil	37	44.41
Education	37	113.39	17	442.77	54	556.16
Co-operative	117	140.08	Nil	Nil	117	140.08
Animal Husbandry	36	20.29	Nil	Nil	36	20.29
Medical	Nil	Nil	2	35.00	2	35.00
Welfare	326	210.75	150	167.51	476	378.26
Agriculture	26	47.78	9	30.63	35	78.41
Land Revenue	1	0.21	Nil	Nil	1	0.21
Urban Development	2923	1071.35	958	469.21	3881	1540.56
Others	630	1375.24	572	993.10	1202	2368.34
<b>Total</b>	<b>4133</b>	<b>3023.50</b>	<b>1708</b>	<b>2138.22</b>	<b>5841</b>	<b>5161.72</b>

Source: As per records maintained by Accountant General (A&amp;E)

**Appendix 3.2**  
**Outstanding Utilisation Certificates (field units)**  
 (Reference: Paragraph 3.1.2 ; Page 56)

(₹ in lakh)

Test checked divisions	Advances granted					Utilisation received in divisions			UCs not received in divisions		
	Period of advance	NRDWP	Period of advance	NBA/SBMG	Total	NRDWP	NBA/SBMG	Total	NRDWP	NBA/SBMG	Total
	Hazaribagh	2010-11 to 2013-14	172.75	2011-12 to 2014-15	468.8	641.55	0	0	0	172.75	468.8
Sahibganj	2012-13 to 2014-15	70.95	2012-13 to 2014-15	886.05	957	24.68	0	24.68	46.27	886.05	932.32
Madhupur	2012-13 to 2014-15	42.33	2012-13 to 2014-15	227.41	269.74	13.85	0	13.85	28.48	227.41	255.89
Ranchi West	2013-14 to 2014-15	60.8	2012-13 to 2014-15	674.78	735.58	44.39	251.64	296.03	16.41	423.14	439.55
Giridih-2	2012-13 to 2014-15	113.28	2011-12 to 2014-15	968.41	1081.69	9.05	0	9.05	104.23	968.41	1072.64
Jamshedpur	2013-14 to 2014-15	244.49	2012-13 to 2014-15	231.97	476.46	76.2	0	76.2	168.29	231.97	400.26
Gumla	2011-12 to 2013-14	154.35	2012-13 to 2014-15	628.05	782.4	78.7	310.7	389.4	75.65	317.35	393
Medninagar	2011-12 to 2014-15	132.16	2013-14 to 2014-15	586.36	718.52	39.75	0	39.75	92.41	586.36	678.77
Saraikela	2010-11 to 2014-15	93.94	2011-12 to 2014-15* booked as advance	358.53	452.47	29.63	228.32	257.95	64.31	130.21	194.52
<b>Total</b>		<b>1085.05</b>		<b>5030.36</b>	<b>6115.41</b>	<b>316.25</b>	<b>790.66</b>	<b>1106.91</b>	<b>768.8</b>	<b>4239.70</b>	<b>5008.50</b>

\*Advances booked as expenditure: NRDWP - ₹ 7.69 crore and NBA/SBMG - ₹ 40.50 (₹ 41.80 - ₹1.30) crore = ₹ 48.19 crore

**Appendix 3.3**  
**Delay in release of Grants**  
(Reference: Paragraph 3.1.4; Page 57)

**Appendix 3.4**  
**Blocking of Grants**  
(Reference: Paragraph 3.1.5; Page 58)

(₹ in lakh)

Sl. No.	Sanction Order No. by GoI	Date of sanction	Amount (₹ in lakh)	Sanction order No. of release of sanction (Central share) by DWSD	Date of sanction	Amount (₹ in lakh)	Date of issue to the implementing agency(s)	Delay (in days) in release of amount to implementing agency(s)
1	W-11020/11/2014/ NRDWP/Water/25	06-06-2014	1151.08					
2	W-11020/11/2014/ NRDWP/Water/26	06-06-2014	321.31					
3	W-11020/11/2014/ NRDWP/Water/27	06-06-2014	673.95					
<b>Sub-total</b>			<b>2146.34</b>	<b>53</b>	<b>09-07-2014</b>	<b>2146.34</b>	<b>11-09-2014</b>	<b>97</b>
4	W-11020/11/2014/ NRDWP/Water/68	11-06-2014	276.13	61	14-07-2014	276.13	05-12-2014	177
5	W-11020/11/2014/ NRDWP/Water/69	11-06-2014	91.55	62	14-07-2014	91.55	05-12-2014	177
6	W-11020/11/2014/ NRDWP/Water/176	29-09-2014	3228.09	120	21-11-2014	3228.09	19-12-2014	81
7	W-11020/11/2014/ NRDWP/Water/177	29-09-2014	901.07	120	21-11-2014	358.66	19-12-2014	81
8	W-11020/11/2014/ NRDWP/Water/178	29-09-2014	1890.02	120	21-11-2014	1890.02	19-12-2014	81
9	W-11020/11/2014/ NRDWP/Water/378	07-01-2015	396.96	153	16-02-2015	396.96	03-03-2015	55
10	W-11020/11/2014/ NRDWP/Water/379	07-01-2015	312.31	154	16-02-2015	312.31	03-03-2015	55
11	W-11020/11/2014/ NRDWP/Water/386	28-01-2015	3407.05	156	16-02-2015	3407.05	03-03-2015	34
12	W-11020/11/2014/ NRDWP/Water/387	28-01-2015	951.03	156	16-02-2015	951.03	03-03-2015	34
13	W-11020/11/2014/ NRDWP/Water/388	28-01-2015	1994.80	156	16-02-2015	1994.80	03-03-2015	34
14	W-11020/11/2014/ NRDWP/Water/195	05-11-2014	274.89					131
15	W-11020/11/2014/ NRDWP/Water/196	05-11-2014	76.73					131
16	W-11020/11/2014/ NRDWP/Water/197	05-11-2014	160.95					131
17	W-11020/11/2014/ NRDWP/Water(MDI)/ 419	18-02-2015	12.02					41
18	W-11020/11/2014/ NRDWP/Water(MDI)/ 420	18-02-2015	3.35					41
19	W-11020/11/2014/ NRDWP/Water(MDI)/ 421	18-02-2015	7.03					41
<b>Sub-total</b>			<b>534.97</b>	<b>174</b>	<b>27-03-2015</b>	<b>534.97</b>	<b>31-03-2015</b>	<b>41</b>

Audit Report (State Finances) for the year ended 31 March 2015

Sl. No.	Districts	Test checked divisions	Blocking of grants as on 31.03.2015		
			NRDWP	NBA/ SBMG	Total
1	Hazaribagh	Hazaribagh	775.72	1.03	776.75
2	Sahibganj	Sahibganj	160.06	143.45	303.51
3	Deoghar	Madhupur	110.41	0.00	110.41
4	Ranchi	Ranchi West	307.68	1069.08	1376.76
5	Giridih	Giridih-2	205.16	0.00	205.16
6	East Singhbhum	Jamshedpur	241.12	215.67	456.79
7	Gumla	Gumla	450.98	612.7	1063.68
8	Palamu	Medininagar	567.69	63.38	631.07
9	Saraikela	Saraikela	246.48	1419.45	1665.93
<b>Total</b>			<b>3065.30</b>	<b>3524.76</b>	<b>6590.06</b>

**Appendix 3.5**  
List of auditable units identified u/s 14 of CAG's DPC Act  
(Reference: Paragraph 3.2.1; Page 58)

Sl. No.	Department	Name of the office	District	Audited up to
1	Arts Culture Sports and Youth Affairs	National Games Organising Committee, NGOC, Morabadi, Ranchi	Ranchi	2008-09
2	Education	Director Jharkhand Education Project Council, Ranchi	Ranchi	2006-07
3	Health	District Rural Health Society	Bokaro	2012-13
4	Health	District Rural Health Society	Chatra	Nil
5	Health	District Rural Health Society	Deoghar	2012-13
6	Health	District Rural Health Society	Dhanbad	2010-11
7	Health	District Rural Health Society	Dumka	2011-12
8	Health	District Rural Health Society	East Singhbhum	2013-14
9	Health	District Rural Health Society	Garhwa	2011-12
10	Health	District Rural Health Society	Giridih	2012-13
11	Health	District Rural Health Society	Godda	2010-11
12	Health	District Rural Health Society	Gumla	2010-11
13	Health	District Rural Health Society	Hazaribagh	2012-13
14	Health	District Rural Health Society	Jamtara	2012-13
15	Health	District Rural Health Society	Khunti	2011-12
16	Health	District Rural Health Society	Koderma	Nil
17	Health	District Rural Health Society	Latehar	Nil
18	Health	District Rural Health Society	Lohardaga	2012-13
19	Health	District Rural Health Society	Pakur	Nil
20	Health	District Rural Health Society	Palamu	2013-14
21	Health	District Rural Health Society	Ramgarh	2011-12
22	Health	District Rural Health Society	Ranchi	2011-12
23	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2011-12
24	Health	District Rural Health Society	Saraikela Kharsawan	Nil
25	Health	District Rural Health Society	Simdega	2013-14
26	Health	District Rural Health Society	West Singhbhum	Nil
27	Health	District Rural Health Society	Sahebganj	2013-14
28	Health	Director, RNPAS Kanke	Ranchi	2008-09
29	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	Nil
30	Rural Development	DRDA	Bokaro	2011-12
31	Rural Development	DRDA	Chatra	2011-12
32	Rural Development	DRDA	Deoghar	2011-12
33	Rural Development	DRDA	Dhanabad	2012-13
34	Rural Development	DRDA	Dumka	2012-13
35	Rural Development	DRDA	Jamshedpur	2014-15
36	Rural Development	DRDA	Garhwa	2010-11
37	Rural Development	DRDA	Giridih	2011-12
38	Rural Development	DRDA	Godda	2011-12
39	Rural Development	DRDA	Gumla	2012-13
40	Rural Development	DRDA	Hazaribagh	2012-13
41	Rural Development	DRDA	Koderma	2010-11
42	Rural Development	DRDA	Lohardagga	2012-13
43	Rural Development	DRDA	Pakur	2011-12
44	Rural Development	DRDA	Palamau	2012-13
45	Rural Development	DRDA	Ranchi	2012-13
46	Rural Development	DRDA	Sahebganj	2004-05
47	Rural Development	DRDA	Chaibasa	2011-12



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Sl. No.	Department	Name of the office	District	Audited up to
48	Rural Development	DRDA	Jamtara	2010-11
49	Rural Development	DRDA	Simdega	2011-12
50	Rural Development	DRDA	Saraikela	12/2012
51	Rural Development	DRDA	Latehar	2004-05
52	Rural Development	DRDA	Ramgarh	09/2010
53	Rural Development	DRDA	Khunti	Nil
54	Industry	Indo Danish Tool Room, Adityapur, Jamshedpur	Jamshedpur	02/2014
55	Education (S&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	02/2015
56	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2012-13
57	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	07/2014
58	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
59	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
60	Industry	Industrial Area Development Authority, Ranchi	Ranchi	09/2014
61	Industry	Industrial Area Development Authority, Bokaro	Bokaro	2012-13
62	Industry	Industrial Area Development Authority, Jamshedpur	Jamshedpur	08/2014
63	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
64	Science & Technology	Science & Technology Council, Govt. of Jharkhand	Ranchi	2007-08
65	Biotechnology	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
66	Forest	Forest State Trading Division	1.Latehar 2.Gumla 3.Chaibasa 4.Hazaribagh	1. 2009-10 2. 02/2013 3. 2011-12 4. 2008-09
67	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
68	Animal Husbandry	Regional Poultry Farm, Ranchi	Ranchi	2008-09
69	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
70	Information and Public Relation	Govt. Press, Ranchi	Ranchi	2010-11
71	Education & Research	Birsa Agriculture University	Ranchi	2006-07

Source : Permanent Audit Programme Register maintained in the office of the Pr. Accountant General (Audit)

**Appendix 3.6**  
Controlling Officer of top 50 outstanding DC bills  
(Reference: Paragraph 3.3.1; Page 59)

Sl. No.	Grant No.	Major Head	DDO Code	Controlling Officer	Plan/ Non-Plan	Amount of AC bill drawn (in ₹)
1	55	3054	PRJORD002	Not Available	Non-Plan	60000000.00
2	55	4515	PRJORD002	Not Available	Plan	39520000.00
3	22	4055	PRJPOL002	Not Available	Plan	31845000.00
4	22	4055	PRJPOL002	Not Available	Plan	152372000.00
5	52	2205	PRJOTH015	Not Available	Plan	14000000.00
6	20	2210	DRNMED033	Under Secy., Health, Medical Education and Family Welfare Department	Plan	130408000.00
7	42	4515	RNCDAD021	BDO	Plan	105600000.00
8	22	4055	PRJPOL002	Not Available	Plan	101092277.00
9	55	4515	PRJORD002	Not Available	Plan	10000000.00
10	45	2203	PRJSCT001	Not Available	Plan	87500000.00
11	42	2515	PRJORD016	Not Available	Plan	86400000.00
12	59	2202	PRJEDN028	Not Available	Plan	86000000.00
13	52	2205	PRJOTH015	Not Available	Plan	80000000.00
14	59	2202	PRJEDN028	Not Available	Plan	80000000.00
15	42	4515	GRDDAD027	DY. DEV. COMMISSIONER	Plan	79200000.00
16	42	4515	DHNORD001	Not Available	Plan	79200000.00
17	45	2203	PRJSCT001	Not Available	Plan	75800000.00
18	42	2053	RNCOTH010	Not Available	Plan	70400000.00
19	43	4202	DRNSCT001	Not Available	Plan	68300000.00
20	30	4225	PRJWSB001	Not Available	Plan	66162186.00
21	42	4515	SGHDAD021	D.D.C. CHAIBASA	Plan	66000000.00
22	42	4515	JSRDAD014	DY. DEV. COMMISSIONER	Plan	66000000.00
23	27	2014	PRJADJ001	Not Available	Non-Plan	59700000.00
24	45	2203	PRJSCT001	Not Available	Plan	59143000.00
25	27	2014	PRJADJ001	Not Available	Non-Plan	54642400.00
26	42	4515	PLMDAD012	Not Available	Plan	52800000.00
27	42	4515	HZBORD034	Not Available	Plan	52800000.00
28	42	2053	GRDDAD026	DY. COMMISSIONER	Plan	52800000.00
29	42	4515	DMKDAD107	Not Available	Plan	52800000.00
30	42	2053	DHNORD001	Not Available	Plan	52800000.00
31	45	2203	PRJSCT001	Not Available	Plan	51792000.00
32	8	5053	RNCOTH010	Not Available	Plan	50000000.00
33	20	2210	RNCMED013	PRINCIPAL , R.M.C.H.	Plan	50000000.00
34	41	5054	PRJRN001	Not Available	Plan	50000000.00
35	8	5053	PRJOTH008	Not Available	Plan	50000000.00
36	45	2203	PRJSCT001	Not Available	Plan	48485000.00
37	42	2501	PRJORD016	Not Available	Plan	48100000.00
38	01	4402	HZBSWC003	Not Available	Plan	47814000.00
39	42	2053	SGHDAD076	Not Available	Plan	44000000.00
40	42	2053	JSRDAD014	DY. DEV. COMMISSIONER	Plan	44000000.00
41	41	5054	PRJRN001	Not Available	Plan	40000000.00
42	22	4055	PRJPOL002	Not Available	Plan	40000000.00
43	42	4515	SKLDAD014	DDC	Plan	39600000.00
44	42	4515	GDDDAD004	DDC	Plan	39600000.00
45	42	4515	DGRORDE98	DEPUTY DEV. COMMISSIONER	Plan	39600000.00
46	45	2203	PRJSCT001	Not Available	Plan	37953000.00
47	42	2515	PRJORD016	Not Available	Plan	36000000.00
48	2	4403	RNCAHY034	DIR. ANIMAL HEALTH & PROD. INST.	Plan	35289397.00
49	42	4515	RNCDAD021	BDO	Plan	35200000.00
50	42	2053	PLMDAD013	Not Available	Plan	35200000.00

Source: VLC database from O/o the A.G. (A&E), Jharkhand, Ranchi

**Appendix 3.7**  
**Grant-wise Controlling Officer of outstanding DC bills as on 31 March 2015**  
 (Reference: Paragraph 3.3.1; Page 59)

Sl. No.	Name and Number of Grant	DDO Code	Location of Controlling Officer	Controlling Officer
1	42-Rural Development Department	BKRRDS001	BOKARO	Assistant Engineer, RDS
2		SGHDAD021	D.D.C.OFFICE CHAIBASA	D.D.C.WEST SINGHBHUM CHAIBASA
3		DGRORDE98	DEOGHAR	DEPUTY DEV. COMMISSIONER
4		GRDDAD026	GIRIDIH	DY. COMMISSIONER
5		GRDDAD027	GIRIDIH	DY. DEV. COMMISSIONER
6		GDDDAD004	GODDA	DDC
7		GDDDAD020	GODDA	DY. COMMISSIONER
8		JSRDAD014	JAMSHEDPUR	DY. DEV. COMMISSIONER
9		JMTDAD013	JAMTARA	D.D.C.JAMTARA
10		JMTDAD016	JAMTARA	D.C.JAMTARA
11		CTRDAD003	KANDA	CIRCLE OFFICER
12		KDMDADA12	KODERMA	DY. COMMISSIONER
13		KDMDADA14	KODERMA	DY. DEVELOPMENT COMMISSIONER
14		LTRDAD003	LATEHAR	DDC LATEHAR
15		LTRDAD025	LATEHAR	D.C.LTR
16		LDGDAD003	LOHARDAGA	D.D.C.
17		GMLDAD001	RAIDIH	CIRCLE OFFICER
18		GRHDAD016	RAMUNA	C. O.
19		SBJDAD001	SAHIBGANJ	DY. COMMISSIONER
20		SBJDAD022	SAHIBGANJ	DDC CUM CHIEF EX. OFFICER
21		SKLDAD014	SARAIKELA	DDC
22		RNCDAD021	SILLI	BDO
23		SDGDAD014	SIMDEGA	DY. COMMISSIONER
24		SDGDAD021	SIMDEGA	DDC
25		BKRRDS002	Not Available	Not Available
26		BKRRDS005	Not Available	Not Available
27		BKRRDS006	Not Available	Not Available
28		BKRRDS007	Not Available	Not Available
29		BKRRDS008	Not Available	Not Available
30		CTRORD001	Not Available	Not Available
31		DHNORD001	Not Available	Not Available
32		DMKDAD105	Not Available	Not Available
33		DMKDAD107	Not Available	Not Available
34		GMLORD003	Not Available	Not Available
35		GRHORD009	Not Available	Not Available
36		HZBDAD055	Not Available	Not Available
37		HZBORD034	Not Available	Not Available
38		KHNDADK01	Not Available	Not Available
39		KHNDADK02	Not Available	Not Available
40		LDGDAD030	Not Available	Not Available
41		PKRDADA07	Not Available	Not Available
42		PKRORDA01	Not Available	Not Available
43		PLMDAD012	Not Available	Not Available
44		PLMDAD013	Not Available	Not Available
Sl.	Name and	DDO Code	Location of	Controlling Officer

No.	Number of Grant		Controlling Officer	
45	42-Rural Development Department	PRJORD016	Not Available	Not Available
46		RGHORD029	Not Available	Not Available
47		RNCOTH010	Not Available	Not Available
48		SGHDAD076	Not Available	Not Available
49		SKLDAD042	Not Available	Not Available
50		TENRDS009	Not Available	Not Available
51	51-Welfare Department	JMTSSW007	JAMTARA	DIST. WELFARE OFFICER
52		JSRSSW001	JAMSHEDPUR	DIST. WELFARE OFFICER
53		LTRWSB001	LATEHAR	D.W.O.LTR
54		PLMSSW002	DALTONGANJ	DIST. WELFARE OFFICER
55		SDGSSW001	SIMDEGA	DIST. WELFARE OFFICER
56		SGHSSW016	CHAIBASA	PROJECT OFFICER MESO AREA
57	20-Health, Medical Education and Family Welfare Department	BKRMED001	BOKARO	MO I/C E.S.I.
58		DMKMED067	DUMKA	SUPD. SADAR HOSPITAL
59		JSRMED031	EAST SINGHBHUM	CIVIL SURGEON
60		GRDMED003	GIRIDIH	CS CUM CMO
61		GDDMED011	GODDA	SUPD. SADAR HOSPITAL
62		SGHMED033	GOILKERA	AYRUVEDIC MO
63		KDMMEDA09	KODERMA	CIVIL SURGEON-CUM-CHIEF MEDICAL OFFICER
64		DRNMED033	RANCHI	Under Secy., Health, Medical Education and Family Welfare Department
65		RNCMED013	RANCHI	PRINCIPAL , R.M.C.H.
66		SDGFMW002	SIMDEGA	SUPERINTENDENT, DIVNL. HOSPITAL
67		DGRMED002	Not Available	Not Available
68		DRNMED124	Not Available	Not Available
69		HZBMED069	Not Available	Not Available
70		JMTMED058	Not Available	Not Available
71		KHNMEDL05	Not Available	Not Available
72		PKRMED009	Not Available	Not Available
73	RGHMED013	Not Available	Not Available	
74	60-Social Welfare, Women and Child Development Department	BKRSSW001	BOKARO	DIST. WELFARE OFFICER
75		BKRSSW003	CHAS	SUB DIV. WELFARE OFFICER
76		BKRSSW004	C. KIYARI	CDPO
77		BKRSSW005	BOKARO	CDPO
78		BKRSSW006	BOKARO	PROBATION OFFICER
79		MDHORDF25	Not Available	Not Available
80		TENSSW007	Not Available	Not Available
81	22-Home Department	BKRJLS001	BOKARO	JAIL SUPERINTENDENT
82		BKRPOL001	BOKARO	DY. SUPD. OF POLICE (HQR)
83		PLMJLS001	DALTONGANJ	JAIL SUPT.MANDAL KARA
84		PLMPOL001	DALTONGANJ	DIST.COMM.J.H.G.DALTONGANJ
85		DGRPOLB04	DEOGHAR	DY. SUPDT. OF POLICE[ACCOUNTS]
86		DMKJLS002	DUMKA	SUPD. CENTRAL JAIL
87		GRHJLS001	GARHWA	SUPD. MANDAL KARA
88		GRHOAS001	GARHWA	DIST. COMMANDER, HOME GUARD
<b>Sl.</b>	<b>Name and</b>	<b>DDO Code</b>	<b>Location of</b>	<b>Controlling Officer</b>

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No.	Number of Grant		Controlling Officer	
89	22-Home Department	GRDOAS001	GIRIDIH	DIST. COMM. HOME GUARD
90		GRDPOL003	GIRIDIH	DY. SP(ACCOUNTS)
91		GDDPOL001	GODDA	SP
92		JMTPOL002	JAMATARA	I/C D.S.P.(A/CS)
93		JMTPOL003	JAMATARA	SAMADESTA I.R.B.JMT
94		JSROAS002	JAMSHEDPUR	DIST. COMM. JHARKHAND HOME GUARD
95		JSRPOL002	JAMSHEDPUR	SUPD. OF POLICE RAILWAY
96		JSRPOL004	JAMSHEDPUR	DY. SP JAP-6
97		JSRPOL006	JAMSHEDPUR	DY. SP TRAFFIC
98		KDMPOLA01	KODERMA	DISTT. COMMANDANT, JHARKHAND
99		KDMPOLA02	KODERMA	POLICE SUPERINTENDENT
100		LDGJLS001	LOHARDAGA	SUPTD., SUB JAIL
101		RNCJLS001	RANCHI	M.O. , BIRSA MUNDA CENTRAL JAIL
102		RNCPOL010	RANCHI	D.I.G. SOUTH
103		RNCSSW037	RANCHI	C.D.P.O.
104		BKROAS003	Not Available	Not Available
105		DRNFNB001	Not Available	Not Available
106		DRNHGD001	Not Available	Not Available
107		HZBPOL007	Not Available	Not Available
108		HZBPOL021	Not Available	Not Available
109		PKRPOL001	Not Available	Not Available
110		PRJLS002	Not Available	Not Available
111	PRJOAS006	Not Available	Not Available	
112	PRJPOL002	Not Available	Not Available	
113	RGHJLS004	Not Available	Not Available	
114	RNCJLSK01	Not Available	Not Available	

Source: VLC database from O/o the A.G.(A&E), Jharkhand, Ranchi

**Appendix 3.8**  
**Delay in submission of Detailed Contingent Bills**  
(Reference: Paragraph 3.3.2; Page 60)

(₹ in crore)

Sl. No.	AC bill No.	Amount of bill	Date of withdrawal	Due date of submission of DC bill	Test checked divisions	Bank Draft No./ Date	Amount of fund recd. in division	Amount of DC bill submitted by division	Date of submission of DC bill	Delay in submission of DC bill in months
1	158/ 2005-06	249.74	03-01-2006	25-02-2006	Hazaribagh	601996/ 03-01-2006	5.47	5.47	10-07-2012	78
					Ranchi West	604988/ 03-01-2006	7.87	7.87	16-06-2008	28
					Medininagar	604994/ 03-01-2006	3.29	3.29	18-04-2015	100
					Gumla	62166/ 03-01-2006	29.03	29.03	14-08-2012	78
2	190/ 2010-11	4938.00	19-03-2011	25-04-2011	Hazaribagh	828434/ 19-03-2011	218.62	218.62	10-07-2012	15
					Sahibganj	828429/ 19-03-2011	180.97	180.97	13-07-2012	15
					Madhupur	828445/ 19-03-2011	95	95	18-07-2012	15
					Ranchi West	828448/ 19-03-2011	190.87	190.87	03-07-2012	15
					Giridih-2	828443/ 19-03-2011	230.5	230.5	20-09-2012	17
					Jamshedpur	828419/ 19-03-2011	170	170	07-05-2012	12
					Gumla	828416/ 19-03-2011	140	140	27-07-2012	15
					Medininagar	828432/ 19-03-2011	280.9	280.9	24-07-2012	15
3	114/ 2011-12	6195.51	29-10-2011	25-11-2011	Hazaribagh	038128/ 29-10-2011	337.48	337.48	10-07-2012	8
					Madhupur	038142/ 29-10-2011	131.79	131.79	18-07-2012	8
					Ranchi West	038115/ 29-10-2011	105.82	105.82	03-07-2012	7
					Giridih-2	038137/ 29-10-2011	212.2	212.2	20-09-2012	10
					Jamshedpur	038120/ 29-10-2011	163.97	163.97	07-05-2012	5
					Gumla	038117/ 29-10-2011	159.79	159.79	27-07-2012	8
					Medninagar	038125/ 29-10-2011	360.63	360.63	24-07-2012	8
					Saraikela	038124/ 29-10-2011	203.8	203.8	27-07-2012	8
4	191/ 2011-12	608.23	26-03-2012	25-04-2012	Sahibganj	576681/ 26-03-2012	29.9	29.9	13-07-2012	3
					Ranchi West	576667/ 26-03-2012	36.6	36.6	03-07-2012	2
					Giridih-2	576678/ 26-03-2012	87.19	87.19	20-09-2012	5
					Medininagar	576671/ 26-03-2012	27.42	27.42	30-09-2012	5

**Appendix 3.9**  
**Major Works under Revenue Section**  
 (Reference: Paragraph 3.5; Page 61)

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Description	Detailed Head	Amount
2014	00	114	09	For infrastructure of the Judicial Academy under the recommendations of 13 <sup>th</sup> Finance Commission	0545 Major Works	11.43
2515	00	001	28	Superintending Engineer (Rural Works Department) Non-P.M.G.S.Y. Road	0545 Major Works	0.86
3054	03	337	01	Road Works	0545 Major Works	2.48
3475	00	106	03	Strengthening of State Legal Measurement	0545 Major Works	1.19
<b>Total</b>						<b>15.96</b>

**Appendix 3.10**  
**Operation of Minor Head '800 – Other Expenditure' (30 per cent and above)**  
 (Reference: Paragraph 3.7; Page 63)

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head – 800	Percentage of Col.5 to Col.4
(1)	(2)	(3)	(4)	(5)	(6)
1	4070	Capital Outlay on other Administrative Services	3.25	2.02	62.15
2	6801	Loans for Power Projects	779.04	421.28	54.08
3	4701	Capital Outlay on Medium Irrigation	191.90	93.55	48.75
4	2501	Special Programmes for Rural Development	103.93	38.09	36.65
5	4047	Capital Outlay on other Fiscal Services	10.43	3.28	31.45
<b>Total</b>			<b>1088.55</b>	<b>558.22</b>	<b>51.28</b>

**Appendix 3.11**  
**Operation of Minor Head '800 – Other Receipts' ( 50 per cent and above)**  
(Reference: Paragraph 3.7; Page 63)

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipts under minor head – 800	Percentage of Col.5 to Col.4
(1)	(2)	(3)	(4)	(5)	(6)
1.	1456	Civil Supplies	1.02	1.02	100.00
2.	1452	Tourism	2.51	2.51	100.00
3.	1055	Road Transport	0.01	0.01	100.00
4.	0801	Power	13.39	13.39	100.00
5.	0702	Minor Irrigation	1.68	1.68	100.00
6.	0701	Medium Irrigation	20.23	20.23	100.00
7.	0700	Major Irrigation	194.97	194.97	100.00
8.	0435	Other Agricultural Programmes	0.2	0.2	100.00
9.	0404	Dairy Development	5.06	5.06	100.00
10.	0220	Information and Publicity	0.18	0.18	100.00
11.	0217	Urban Development	36.87	36.87	100.00
12.	0211	Family Welfare	0.25	0.25	100.00
13.	0075	Miscellaneous General Services	23.11	23.11	100.00
14.	0058	Stationery and Printing	0.08	0.08	100.00
15.	0515	Other Rural Development Programmes	97.09	96.93	99.84
16.	0401	Crop Husbandry	16.34	16.2	99.14
17.	0852	Industries	2.06	2.01	97.57
18.	0406	Forestry and Wild Life	3.75	3.65	97.33
19.	0405	Fisheries	4.53	4.36	96.25
20.	0425	Co-Operation	10.19	9.77	95.88
21.	0059	Public Works	2.09	2	95.69
22.	0070	Other Administrative Services	50.58	46.9	92.72
23.	0235	Social Security and Welfare	4.16	3.83	92.07
24.	0051	Public Service Commission	0.49	0.44	89.80
25.	0851	Village and Small Industries	2.24	2.01	89.73
26.	0215	Water Supply and Sanitation	13.19	11.42	86.58
27.	0250	Other Social Services	6.7	5.7	85.07
28.	0202	Education, Sports, Art and Culture	42.25	31.72	75.08
29.	1054	Roads and Bridges	50.38	36.95	73.34
30.	0041	Taxes on Vehicles	660.37	441.15	66.80
31.	0403	Animal Husbandry	2.88	1.69	58.68
<b>Total</b>			<b>1268.85</b>	<b>1016.29</b>	<b>80.10</b>



**Appendix 3.12**  
**Regularisation of Excess over provisions of previous years**  
 (Reference: Paragraph 3.8; Page 63)

Year	Number of Grants/ Appropriations	Name of Grant/ Appropriation	Amount of excess (₹ in crore)
2002-03	10	Energy Department	7.00
2002-03	13	Interest Payment	472.46
2002-03	14	Repayment of Loans	761.96
2003-04	10	Energy Department	9.63
2003-04	13	Interest Payment	191.28
2003-04	14	Repayment of Loans	674.72
2003-04	39	Relief and Rehabilitation Department	61.33
2004-05	13	Interest Payment	365.80
2004-05	14	Repayment of Loans	133.44
2004-05	23	Industries Department	7.49
2004-05	39	Relief and Rehabilitation Department	69.34
2005-06	10	Energy Department	2628.94
2005-06	13	Interest Payments	492.53
2005-06	29	Mines and Geology Department	#
2006-07	13	Interest Payments	833.58
2006-07	14	Repayment of Loans	412.28
2007-08	14	Repayment of Loans	229.64
2007-08	15	Pension	104.80
2008-09	12	Finance Department	137.13
2008-09	14	Repayment of Loans	91.76
2009-10	14	Repayment of Loans	116.71
2010-11	13	Interest Payment	67.35
2010-11	15	Pension	250.95
<b>Total</b>			<b>8120.12</b>

# excess amount was ₹ 49,670 only

Source: Based on the report passed by the State Legislature during 2013-14

**Appendix 3.13**  
**Delay assistance**  
(Reference: Paragraph 3.9.3.1; Page 68)

District	Anchal	Date of incidence	Purpose	Total No. of affected/ dead person	Amount of assistance	Date of Payment	Delay (in months)
<b>Bokaro</b>	Chandankyari	14.03.2012	Repair of house due to fire	4	8000	08.05.2013	13
	Jaridih	13.10.2013	Repair of house due to Phailin	71	154400	15.05.2014	7
	Gomia	13.10.2013	Repair of house due to Phailin	35	134500	18.06.2014	8
	Kasmar	14.10.2013	Repair of house due to Phailin	3	5700	01.06.2015	19
	Nawadih	13.04.2013	Repair of house and for utensils/ cloths due to fire	3	53100	01.07.2014	13
	Nawadih	13.10.2013	Repair of house due to Phailin	91	222000	08.07.2014	8
	Chandrapura	13.10.2013	Repair of house due to Phailin	3	5700	23.06.2014	8
	Chandrapura	16.06.2013	Uttarakhand Casualties	1	150000	20.05.2015	23
<b>Dhanbad</b>	Jharia	04.07.2011	Heavy rain (Medical purpose)	1	15000	23.05.2014	33
	Jharia	04.07.2011	Heavy rain (Death case)	1	100000	23.05.2014	33
	East Tundi	11.07.2011	Heavy rain (Death case)	1	100000	23.05.2014	33
	Govindpur	10.04.2011	Fire	1	5000	26.05.2014	37
	Baliapur	13.10.2013	Heavy storm (Repair of house)	5	35700	26.05.2014	7
	Jharia	25.06.2011	House damage	1	1500	26.05.2014	35
<b>Palamu</b>	Sadar, Medininagar	23.07.2009	Repair of house due to fire	1	10000	09.02.2012	30
		23.03.2010		3	15000		22
		23.04.2010		1	5000		21
		14.05.2010		10	35000		20
	Chainpur	17.02.2013	Agriculture Input (Heavy storm)	93	188526	28.02.2014	12
	Nawdiha Bazar	16.02.2012	Agriculture Input (Heavy Storm)	7	67460	23.11.2013	21
			118	273490	17.06.2014	28	
<b>Ranchi</b>	Itki	12.10.2013 & 14.10.2013	Repair of house due to Phailin	104	209300	03.09.2014	11
		05.05.2014	For damage of crop	322	739884	11.05.2015	19
		15.07.2014	Repair of house	14	35200	14.05.2015	19
	Silli	01.06.2010	Repair of house	1	10000	20.03.2012	21
	Sonahatu	30.03.2013	For damage of crop	5	6510	06.09.2014	17
				257	820692	31.12.2014	21
				31	121176	11.02.2015	22
				82	143868	07.04.2015	24
				92	157968	18.06.2015	27
	Chanho	16.02.2010	For damage of crop	349	321400	09.08.2012	29
		16.02.2010	For damage of crop	900	1451096	22.06.2011	16
				392	648608	05.07.2011	16
		19.07.2011 to 22.07.2011	For damage of crop	302	201608	25.03.2013	20
		19.07.2011 to 22.07.2011	For damage of crop	1036	1620500	08.05.2013	21
		12.10.2013 to 14.10.2013	Repair of house due to Phailin	41	157800	13.05.2015	19
		03.05.2014	Repair of house	11	25300	13.05.2015	12
	Khelari	13.10.2013 & 14.10.2013	Repair of house	64	528800	08.07.2014	8
Lapung	13.10.2013	Repair of house due to Phailin	10	20900	29.12.2014	14	
			10	33400	31.03.2015	17	

**Audit Report (State Finances) for the year ended 31 March 2015**

<b>District</b>	<b>Anchal</b>	<b>Date of incidence</b>	<b>Purpose</b>	<b>Total No. of affected/ dead person</b>	<b>Amount of assistance</b>	<b>Date of Payment</b>	<b>Delay (in months)</b>
<b>Sahibganj</b>	<b>Borio</b>	28.12.2011	Loss of life due to fire	3	300000	31.03.2014	27
		25.04.2009	Fire	7	28000	31.03.2014	59
		15.06.2009	Fire	1	4000	31.03.2014	57
		29.05.2010	Fire	4	16000	31.03.2014	46
		21.03.2011	Fire	3	12000	31.03.2014	36
		23.03.2011	Fire	1	4000	31.03.2014	36
	<b>Sahibganj</b>	06.04.2011	Loss of life due to fire	1	100000	16.01.2014	32
		02.09.2013	Loss of animal due to flood	1	15000	07.04.2014	7
<b>East Singhbhum</b>	<b>Dhalbhumgarh</b>	18.06.2011 to 23.09.2011	Repair of house	104	319000	04.12.2012 to 21.12.2012	15
		15.06.2011 to 22.09.2011	Repair of house	109	237500	27.08.2013	23
		04.05.2013	Repair of house	274	883900	19.05.2014	12
	<b>Patamda</b>	26.09.2008	Repair of house	4	14500	27.08.2010	23
		02.01.2009	Death due to fire	1	100000	08.03.2011	26
		02.01.2009	Death due to hailstorm	1	100000	31.03.2012	39
		28.06.2012	Repair of house	13	129500	26.07.2013	13
	<b>Dumaria</b>	12.10.2013 & 13.10.2013	Repair of house	1078	3624100	19.07.2014 to 07.02.2015	10 to 16
		12.10.2013 & 13.10.2013	For cloths/ utensils	39	105300	20.05.2014	7
		24.04.2014	Repair of house	38	651200	23.05.2015	13
	<b>Gurabanda</b>	12.10.2013 & 13.10.2013	Repair of house	286	929000	06.06.2014 to 22.01.2015	08 to 15
		13.10.2013	Repair of house	372	2692700	23.02.15 to 12.05.15	16 to 19
	<b>Musabani</b>	18.05.2011	Repair of house	5	24500	21.11.2012	18
		13.05.2011 to 23.09.2011	Repair of house	38	111000	19.12.2012	14 to 19
		24.03.2012	Repair of house	1	1900	11.05.2013	14
		05.03.2012 to 24.03.2012	Repair of house	4	22500	28.06.2013	15
		13.10.2013 to 14.10.2013	Repair of house	122	726000	22.05.2014	8
	<b>Chakulia</b>	12.10.2013 to 14.10.2013	Repair of house	410	1380000	13.05.2014 to 14.06.2014	8
	<b>Golmuri/ Jugsalai</b>	29.04.2011	Repair of house	29	127500	12.06.2012	13
		04.03.2012	Death due to fire	1	150000	22.03.2013	12
	<b>TOTAL</b>				<b>7458</b>		

**Appendix 3.14**  
**Non assistance**  
(Reference: Paragraph 3.9.3.1; Page 68)

District	Date of incidence	Purpose	Total Allotted Amount	Expenditure	Not Utilised	Total Number of affected person	Delay (in months)
<b>Bokaro</b>	11.04.2010	Loss of Utensils & Cloths due to fire	36000	0	36000	18	63
	19.04.2012	Repair of house due to fire	11000	0	11000	1	39
	12.10.2013	Repair of house due to Phailin	125100	0	125100	10	21
	13.10.2013	Repair of house due to Phailin	249900	134500	115400	36	21
	13.10.2013	Repair of house due to Phailin	22000	0	22000	4	21
	13.10.2013	Repair of house due to Phailin	227700	222000	5700	3	21
	13.10.2013	Repair of house due to Phailin	660000	510000	150000	1	21
<b>Palamu</b>	20.05.2014	Loss of animals due to fire	77250	-	77250	6	14
	20.05.2014	Loss of cloth/ utensils due to fire	18700	-	18700	10	14
<b>Ranchi</b>	27.04.2010	Repair of house	628000	0	628000	-	63
	Jun-11	Repair of house	155500	0	155500	103	49
<b>East Singhbhum</b>	12.10.13 & 13.10.13	Repair of house	3944900	3624100	320800	140	21
	24.04.14	Repair of house	668800	651200	17600	-	15
	12.10.13 & 13.10.13	Repair of house	965000	929000	36000	10	21
<b>Sahibganj</b>	09.01.11	Ex-gratia (Fire)	35000	0	35000	1	55
	16.05.12	Repair of house	775000	0	775000	310	38
		Purchase of cloths/ utensils	837000	0	837000		
	05.04.13 to 11.04.13	Purchase of cloths/ utensils	456300	0	456300	169	27
	17.06.2012	Loss of people	300000	0	300000	2	38
	17.06.2012	Boat accident	12140	0	12140	4	38
<b>TOTAL</b>					<b>4134750</b>	<b>828</b>	<b>14 to 63</b>

**Appendix 4.1**  
**Glossary of terms, basis of calculations and Acronyms used in the Report**

Terms	Basis of calculation and explanation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
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.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Appendix 4.1 continued..

Terms	Basis of calculation and explanation
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State implementing schemes	State Implementing Agency includes any Organisation/ Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Aviyan and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.

Appendix 4.1 continued..

Terms	Basis of calculation and explanation
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 <sup>th</sup> of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

<b>Acronyms</b>	<b>Full Form</b>
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingent Bill
DE	Development Expenditure
FCP	Fiscal Correction Path
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005
IP	Interest Payment
O&M	Operation and Maintenance
PAC	Public Accounts Committee
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax



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