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# APPENDICES

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

<b>PROFILE OF JHARKHAND</b>							
<b>A. General Data</b>							
<b>Sl. No.</b>	<b>Particulars</b>					<b>Figures</b>	
1	Area					79714 Sq km	
2	Population						
	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</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 2015-16 taking as base year 2004-05					₹ 241955 crore	
9	Per capita GSDP CAGR (2006-07 to 2015-16)		Jharkhand			13.77	
			General Category States			14.27	
10	GSDP CAGR (2006-07 to 2015-16) <sup>4</sup>		Jharkhand			15.35	
			General Category States			15.75	
11	Population Growth <sup>5</sup> (2006-07 to 2015-16)		Jharkhand			13.17	
			General Category States			12.24	
<b>B. Financial Data<sup>4</sup></b>							
Sl. No.	Particulars			Figures (in per cent)			
				2006-07 to 2014-15		2014-15 to 2015-16	
	CAGR			General Category States	Jharkhand	General Category States	Jharkhand
1	a.	of Revenue Receipts		14.74	15.44	15.00	28.75
2	b.	of Tax Revenue		15.08	15.85	13.28	10.90
3	c.	of Non Tax Revenue		10.20	16.82	6.00	35.02
4	d.	of Total Expenditure		16.71	16.91	16.42	36.76
5	e.	of Capital Expenditure		13.21	18.14	25.80	47.19
6	f.	of Revenue Expenditure on Education		17.08	16.02	12.17	14.05
7	g.	of Revenue Expenditure on Health		18.70	16.65	13.44	34.98
8	h.	of Salaries & Wages		15.48	13.23	9.95	10.80
9	i.	of Pension		15.59	22.59	11.79	15.22

<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?statis=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.asp?statis=3&menu_id=82)). GSDP figures for the year 2015-16 relating to Assam, Chhattisgarh, Gujrat, Haryana, Himachal Pradesh, Kerala, Maharashtra, Mizoram, Rajasthan, Tripura and West Bengal 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).

<b>Appendix 1.1 Part B</b>	
<b>Structure and Form of Government Accounts</b>	
(Reference: Paragraph 1.1; Page 2)	
<b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.	
<b>Part I: Consolidated Fund:</b> 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.	
<b>Part II: Contingency Fund:</b> 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.	
<b>Part III: Public Account:</b> 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.	
<b>Part C: Layout of Finance Accounts</b>	
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 2015-16.
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 2016.
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 2015-16.
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 14<sup>th</sup>FC 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 published on the base year 2011-12 for the last five years are indicated below:

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

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Gross State Domestic Product (₹ in crore)</b>	150918	174724	188567	217107	241955
<b>Growth rate of GSDP</b>	18.6	15.8	7.9	15.1	11.4
<b>Source: Website of Ministry of Statistics and Programme Implementation, Government of India.</b>					

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities) 2] * 100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + 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 & 28)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>22420(89)</b>	<b>24770(83)</b>	<b>26137(85)</b>	<b>31565(83)</b>	<b>40638 (75)</b>
<b>(i) Tax Revenue</b>	<b>6954(31)</b>	<b>8224(33)</b>	<b>9380(36)</b>	<b>10350(33)</b>	<b>11479 (28)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	5522(79)	6422(78)	7305(78)	8070(78)	8999(78)
State Excise	457(7)	578(7)	628(7)	740(7)	912(8)
Taxes on Vehicles	392(6)	465(6)	495(5)	660(6)	633(6)
Stamps and Registration fees	401(6)	492(6)	502(5)	531(5)	532(5)
Land Revenue	53(1)	96(1)	230(3)	84(1)	164(1)
Taxes on Goods and Passengers	41(0)	1(0)	1(0)	1(0)	1(0)
Other Taxes	88(1)	170(2)	219(2)	264(3)	238(2)
<b>(ii) Non Tax Revenue</b>	<b>3038(14)</b>	<b>3536(14)</b>	<b>3753(14)</b>	<b>4335(14)</b>	<b>5853(14)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>7170(32)</b>	<b>8188(33)</b>	<b>8939(34)</b>	<b>9487(30)</b>	<b>15969(39)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>5258(23)</b>	<b>4822(20)</b>	<b>4065(16)</b>	<b>7393(23)</b>	<b>7337(18)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</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>43</b>	<b>23</b>	<b>33</b>	<b>31</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>22444</b>	<b>24813</b>	<b>26160</b>	<b>31598</b>	<b>40669</b>
<b>5. Public Debt Receipts</b>	<b>2671(11)</b>	<b>5199(17)</b>	<b>4703(15)</b>	<b>6690(17)</b>	<b>13245(25)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2409	4591	4281	6537	13080
Net transactions under Ways and Means Advances and Overdrafts	229	369	316	0	0
Loans and Advances from Government of India	33	239	106	153	165
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>25115</b>	<b>30012</b>	<b>30863</b>	<b>38288</b>	<b>53914</b>
<b>7. Contingency Fund Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>0</b>
<b>8. Public Account Receipts</b>	<b>10813</b>	<b>14495</b>	<b>14275</b>	<b>20189</b>	<b>29037</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>35928</b>	<b>44507</b>	<b>45138</b>	<b>58477</b>	<b>82951</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>20992(86)</b>	<b>23400(83)</b>	<b>23472(82)</b>	<b>31795(83)</b>	<b>36553(70)</b>
Plan	7646(36)	7743(33)	6288(27)	12436(39)	15793
Non Plan	13346(64)	15657(67)	17184(73)	19359(61)	20760
General Services (including interest payments)	7846(37)	8696(37)	9960(42)	10624(33)	12002
Social Services	7287(35)	8309(36)	8215(35)	11915(37)	
Economic Services	5859(28)	6395(27)	5297(23)	9256(29)	14844
Grants-in-aid and contributions	-	Nil	Nil	Nil	9707
<b>11. Capital Expenditure</b>	<b>3159(13)</b>	<b>4218(15)</b>	<b>4722(17)</b>	<b>5543(15)</b>	<b>8159(16)</b>
Plan	3111(98)	4151(98)	4706(100)	5520(100)	8087
Non Plan	48(2)	67(2)	16(0)	23(0)	72
General Services	156(5)	176(4)	168(3)	326(6)	571
Social Services	866(27)	1030(25)	924(20)	910(16)	1024
Economic Services	2137(68)	3012(71)	3630(77)	4307(78)	6564
<b>12. Disbursement of Loans and Advances</b>	<b>217(1)</b>	<b>601(2)</b>	<b>222(1)</b>	<b>824(2)</b>	<b>7480<sup>6</sup>(14)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>24368</b>	<b>28219</b>	<b>28416</b>	<b>38162</b>	<b>52192</b>
<b>14. Repayments of Public Debt</b>	<b>1639</b>	<b>2183</b>	<b>1997</b>	<b>1880</b>	<b>2246</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1406(86)	1525(70)	1542(77)	1722(92)	2079(93)
Net transactions under Ways and Means Advances and Overdraft	78(5)	520(24)	316(16)	0	0
Loans and Advances from Government of India	155(9)	138(6)	139(7)	158(8)	167(7)

<sup>6</sup> It includes loans amounting to ₹ in 5,553 crore made from borrowings of the State on UDAY bonds.

Appendix 1.3 continued..

<b>15. Appropriation to Contingency Fund</b>	Nil	Nil	Nil	Nil	0
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>26007</b>	<b>30402</b>	<b>30413</b>	<b>40042</b>	<b>54438</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	0
<b>18. Public Account disbursements</b>	9728	13417	14094	19277	27053
<b>19. Total disbursement by the State (16+17+18)</b>	<b>35735</b>	<b>43819</b>	<b>44507</b>	<b>59319</b>	<b>81491</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	(+)1428	(+)1370	(+)2665	(-)230	(+)4085
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	(-)1924	(-)3406	(-)2256	(-)6564	(-)11523 <sup>7</sup>
<b>22. Primary Deficit(-)/Surplus(+) (21+23)</b>	(+)343	(-)1015	(+)358	(-)3635	(-)8203
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	2267	2391	2614	2929	3320
<b>24. Financial Assistance to local bodies etc.</b>	4530	6950	6422	12404	14891
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	6	13	8	-	0
Ways and Means Advances availed (days)	6	13	8	-	-
Overdraft availed (days)	Nil	Nil	Nil	-	0
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	0.03	0.32	0.21	-	0
<b>27 Gross State Domestic Product (GSDP)<sup>®</sup></b>	150918	174724	188567	217107	241955
<b>28 Outstanding Fiscal liabilities (year end)</b>	30664	34869	37594	43569	56530
<b>29. Outstanding guarantees (year-end) (including interest)</b>	-	-	-	-	157
<b>30. Maximum amount guaranteed (year end)</b>	-	-	-	-	157
<b>31. Number of incomplete projects (value ₹ 1 crore and above)</b>	182	189	328	402	195
<b>32. Capital blocked in incomplete Projects</b>	573	1972	760	1824	2089
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	4.6	4.7	5.0	4.8	4.7
Own Non-Tax Revenue/GSDP	2.0	2.0	2.0	2.0	2.4
Central Transfers/GSDP	8.2	7.4	6.9	7.8	9.6
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	16.1	16.2	15.1	17.6	21.6
Total Expenditure/Revenue Receipts	108.7	113.9	108.7	120.9	128.4
Revenue Expenditure/Total Expenditure	86.1	82.9	82.6	83.3	70.0
Expenditure on Social Services (including L&A)/Total Expenditure	33.5	33.2	32.2	33.7	30.49
Expenditure on Economic Services (including L&A)/Total Expenditure	33.6	35.3	32.1	37.6	45.33
Capital Expenditure/Total Expenditure	13.0	14.9	16.6	14.5	15.6
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.3	14.3	16.0	13.7	14.5
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(+)0.9	(+)0.8	(+)1.4	(-)0.1	(+)1.7

<sup>7</sup> Amount of Fiscal Deficit will be decreased, if the amount of loan granted to Bijli Companies from the borrowings on UDAY Bond is not considered for calculation of Fiscal Deficit as informed by the State Government in the light of Tripartite Agreement.

Appendix 1.3 continued..

Fiscal deficit/GSDP	(-1.3	(-1.9	(-1.2	(-3.0	(-4.8 <sup>8</sup>
Primary Deficit (surplus) /GSDP	(+0.2	-0.6	(+0.2	(-1.7	(-3.4
Revenue Deficit/Fiscal Deficit	(+74.2	(+40.2	(+118.1	(-3.5	(-35.5
Primary Revenue Balance/GSDP	2.4	2.2	2.8	1.2	3.1
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	20.3	20.0	19.9	20.1	23.4
Fiscal Liabilities/RR	136.8	140.8	143.8	138.03	139.1
Primary deficit vis-à-vis quantum spread	(+3474	(+1584	(+605	(-658	(-6107
Debt Redemption (Principal +Interest)/ Total Debt Receipts	3.9	Nil	Nil	Nil	Nil
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	1.17	15.00	18	Nil	0.47
Balance from Current Revenue (₹ in crore)	6855	5782	6208	6593	14226
Financial Assets/Liabilities	95	98	100	103	109

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

\*Not relevant as the State had Revenue Surplus.

@ Figures obtained from CSO

([http://mospi.nic.in/Mospi\\_New/site/inner.aspz?statis=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.aspz?statis=3&menu_id=82)).

<sup>8</sup> Fiscal Deficit to GSDP percentage will be 2.5 if loan to Bijli Companies from borrowings on UDAY Bonds is not considered for calculation of Fiscal Deficit as informed by the State Government in the light of Tripartite Agreement.



**Appendix 1.4 Part A**  
**Abstract of Receipts and Disbursements for the year 2015-16**  
(Reference: paragraph 1.1.1; Page 2)

Abstract of Receipts and Disbursements for the year 2015-16									
Receipts					Disbursements				
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16	
<b>Section-A: Revenue</b>									
<b>31564.56</b>	<b>I. Revenue Receipts</b>		<b>40638.35</b>	<b>31794.90</b>	<b>I. Revenue Expenditure</b>	<b>20759.81</b>	<b>15793.02</b>	<b>36552.83</b>	<b>36552.83</b>
10349.81	Tax Revenue	11478.95		10623.45	General Services	11466.21	536.22	12002.43	
				11915.33	Social Services	5474.94	9368.87	14843.81	
4335.06	Non-tax Revenue	5853.01		5744.53	Education, Sports, Art and Culture	3314.00	3228.46	6542.46	
				1358	Health and Family Welfare	770.76	1062.62	1833.38	
9487.01	State's share of Union Taxes	15968.75		1739.48	Water supply, Sanitation, Housing and Urban Development	591.82	1797.79	2389.61	
				65.95	Information and Broadcasting	69.91	30.92	100.83	
1780.26	Non-plan Grants	1685.82		859.77	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	107.85	1060.70	1168.55	
4914.70	Grants for State Plan Schemes	4950.18		91.25	Labour and Labour Welfare	50.29	62.54	112.83	
				2034.37	Social Welfare and Nutrition	546.01	2125.84	2671.85	
697.72	Grants for Central and Centrally Sponsored Plan Schemes	701.64		21.98	Others	24.30	0	24.30	
				9256.12	Economic Services	3818.66	5887.93	9706.59	
				1090.04	Agriculture and Allied Activities	493.16	981.69	1474.85	
				3501.31	Rural Development	1027.13	3145.66	4172.79	
				0	Special Areas Programmes	0	0	0	
				330.08	Irrigation and Flood Control	319.73	0.57	320.3	
				2343.92	Energy	1602.48	601.96	2204.44	
				237.22	Industry and Minerals	49.5	271.98	321.48	
				835.77	Transport	244.12	103.85	347.97	
				0	Science, Technology and Environment	0	0	0	
				917.78	General Economic Services	82.54	782.22	864.76	
				0	Grants-in-aid and Contributions	0	0	0	
				31794.90	Total	20759.81	15793.02	36552.83	
<b>230.34</b>	<b>II. Revenue Deficit carried over to Section B</b>		<b>0</b>	<b>0</b>	<b>II. Revenue Surplus Section B</b>				<b>4085.52</b>
<b>31794.90</b>	<b>Total</b>	<b>40638.35</b>	<b>40638.35</b>	<b>31794.90</b>	<b>Total</b>				<b>40638.35</b>
<b>Section B</b>									
1285.48	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		444.21	0	III. Opening Over Draft from Reserve Bank of India				0

Audit Report (State Finances) for the year ended 31 March 2016

	IV. Miscellaneous Capital Receipts			5542.94	IV. Capital Outlay	72.23	8086.28	8158.51	8158.51
				326.34	General Services	68.36	503.00	571.36	
				909.5	Social Services	3.87	1019.54	1023.41	
				82.97	Education, Sports, Art and Culture	0	103.39	103.39	
				260.97	Health and Family Welfare	0	339.87	339.87	
				188.90	Water supply, Sanitation, Housing and Urban Development	4.02	243.00	247.02	
				0.45	Information and Broadcasting	0	0.55	0.55	
				172.72	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-0.15	234.53	234.38	
				160.02	Social Welfare and Nutrition	0	88.80	88.80	
				43.47	Others	0	9.40	9.40	
				4307.10	Economic Services	0	6563.74	6563.74	
				93.30	Agriculture and Allied Activities	0	114.65	114.65	
				1360.22	Rural Development	0	1751.54	1751.54	
					Special Areas Programme	0	0	0	
				378.94	Irrigation and Flood Control	0	1156.94	1156.94	
					-Energy	0	0	0	
				1.16	Industry and Minerals	0	1.00	1.00	
				2459.95	Transport	0	3476.19	3476.19	
				13.53	General Economic Services	0	63.42	63.42	
				5542.94	Total	0	6563.74	6563.74	
<b>33.06</b>	<b>V. Recoveries of Loans and Advances</b>	<b>31.06</b>	<b>31.06</b>	<b>823.78</b>	<b>V. Loans and Advances Disbursed</b>	<b>72.23</b>	<b>7407.77</b>	<b>7480.00</b>	<b>7480.00</b>
0	From Power Projects	0		779.04	For Power Projects	0	7375.42	7375.42	
23.41	From Govt. Servants	30.34		16.94	To Government Servants	49.64	0	49.64	
9.65	From Others	0.72		27.80	To Others	22.59	32.35	54.94	
<b>0</b>	<b>VI. Revenue Surplus brought down</b>		<b>4085.52</b>	<b>230.34</b>	<b>VI. Revenue Deficit brought down</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6690.12</b>	<b>VII. Public Debt Receipts</b>		<b>13244.65</b>	<b>1879.88</b>	<b>VII. Repayment of Public Debt</b>				<b>2245.93</b>
6536.91	Internal Debt other than Ways and Means Advances and Over Draft	13079.63		1721.71	Internal Debt other than Ways and Means Advances and Over Draft			2079.42	
0	Transaction under Ways and Means Advances	0		0	Transactions under Ways and Means Advances			0	
0	Net Transaction under Over Draft.	0		0	Net Transaction under Over Draft			0	
153.21	Loans and Advances from Central Government	165.02		158.17	Repayments of Loans and Advances to Central Government			166.51	

	<b>VIII. Appropriation to Contingency Fund</b>				<b>VIII. Appropriation to Contingency Fund</b>				
	<b>IX Amount transferred to Contingency Fund</b>				<b>IX. Expenditure from Contingency Fund</b>				
<b>20189.17</b>	<b>X. Public Accounts Receipts</b>		<b>29036.72</b>	<b>19276.68</b>	<b>X Public Accounts Disbursements</b>				<b>27053.00</b>
842.57	Small Savings and Provident Funds	830.10		1045.13	Small Savings and Provident Funds			988.95	
307.85	Reserve Funds	521.68		32.62	Reserve Funds			512.01	
18.08	Suspense and Miscellaneous	161.25		34.37	Suspense and Miscellaneous			140.23	
6838.22	Remittances	8025.01		7076.00	Remittances			8024.29	
12182.45	Deposits and Advances	19498.68		11088.56	Deposits and Advances			17387.52	
	Inter State Settlement			0	Inter-state Settlement			0	
	<b>XI. Closing Over Draft from Reserve Bank of India</b>			<b>444.21</b>	<b>XI. Cash Balance at the end of the Year</b>			<b>1904.72</b>	<b>1904.72</b>
				0	Cash in Treasuries and Local Remittances			0	
				-224.13	Deposits with Reserve Bank			-203.93	
				2.21	Departmental Cash Balance including Permanent Advances			6.41	
				0	Investment of Earmarked Fund			0	
				666.13	Cash Balance Investment			2102.24	
<b>59992.73</b>	<b>Total</b>		<b>87480.51</b>	<b>59992.73</b>	<b>Total</b>				<b>87480.51</b>

**Appendix 1.4 Part B**  
**Summarised financial position of the Government of Jharkhand as on 31 March 2016**  
 (Reference: Paragraphs 1.9.1; Page 28)

(₹ in crore)

As on 31.03.2015	Liabilities		As on 31.03.2016
<b>32755.36</b>	<b>Internal Debt -</b>		<b>43755.57</b>
18799.28	Market Loans bearing interest	23554.73	
0.18	Market Loans not bearing interest	0.07	
6.30	Loans from Life Insurance Corporation of India	6.30	
3960.58	Loans from other Institutions	9632.51	
0	Ways and Means Advances	0	
9989.02	Special securities issued to NSS Fund of Central Government	10561.96	
0	Overdrafts from Reserve Bank of India	0	
<b>2086.99</b>	<b>Loans and Advances from Central Government -</b>		<b>2085.49</b>
0	Pre 1984-85 Loans	0	
23.67	Non-Plan Loans	21.39	
2063.32	Loans for State Plan Schemes	2064.10	
<b>150.00</b>	<b>Contingency Fund</b>		<b>500.00</b>
<b>1356.02</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1197.17</b>
<b>6503.93</b>	<b>Deposits</b>		<b>8615.79</b>
<b>866.79</b>	<b>Reserve Funds</b>		<b>876.46</b>
<b>0</b>	<b>Remittance Balances</b>		<b>0</b>
<b>101.43</b>	<b>Suspense and Miscellaneous Balances</b>		<b>122.45</b>
<b>1402.84</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>5138.36</b>
<b>45223.40</b>	<b>Total</b>		<b>62291.29</b>
	<b>Assets</b>		
<b>36014.79</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>44173.30</b>
155.01	Investments in shares of Companies, Corporations, etc.	<b>171.99</b>	
35859.78	Other Capital Outlay	<b>44001.31</b>	
	<b>Inter State Settlement</b>		<b>0</b>
<b>8737.16</b>	<b>Loans and Advances -</b>		<b>16186.10</b>
8079.60	Loans for Power Projects	15455.02	
682.43	Other Development Loans	736.65	
-24.87	Loans to Government servants and Miscellaneous loans	-5.57	
<b>3.80</b>	<b>Advances</b>		<b>4.50</b>
<b>0</b>	<b>Suspense and Miscellaneous Balances</b>		<b>0</b>
<b>444.21</b>	<b>Cash -</b>		<b>1904.72</b>
0	Cash in Treasuries and Local Remittances	0	
-224.13	Deposits with Reserve Bank	-203.93	
0	Reserve Fund Investments	0	
2.21	Departmental Cash Balance including Permanent Advances	6.41	
666.13	Cash Balance Investments	2102.24	

Appendix 1.4 Part B continued..

<b>23.40</b>	<b>Remittance Balances</b>		<b>22.67</b>
<b>0</b>	<b>Deficit on Government Account -</b>		<b>0</b>
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
<b>45223.40</b>	<b>Total</b>		<b>62291.29</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 ₹ 9.33 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 2016).

**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 20)

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 21)

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	Partial
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 39)

(₹ 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, Animal Husbandry and Co-operative Department (Agriculture Division)	1344.75	750.47	55.81
2	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	184.28	37.66	20.44
3	3	Building Construction Department	133.81	35.68	26.66
4	11	Excise and Prohibition Department	32.21	12.63	39.24
5	12	Planning-cum-Finance Department (Finance Division)	47.19	10.80	22.89
6	14	Repayment of Loans	20.00	20.00	100.00
7	17	Commercial Tax Department	68.55	18.45	26.91
8	18	Food, Public Distribution and Consumer Affairs Department	1284.43	505.63	39.37
9	20	Health, Medical Education and Family Welfare Department	2765.90	947.27	34.25
10	21	Higher and Technical Education Department (Higher Education Division)	1059.99	283.70	26.76
11	23	Industries Department	433.83	132.47	30.54
12	26	Labour, Employment and Skill Development Department	1492.13	1088.29	72.94
13	29	Mines and Geology Department	37.13	12.47	33.58
14	35	Planning-cum-Finance Department (Planning Division)	1146.58	691.14	60.28
15	36	Drinking Water and Sanitation Department	1352.58	553.57	40.93
16	40	Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	436.94	112.41	25.73
17	42	Rural Development Department (Rural Development Division)	3757.32	1281.11	34.10
18	43	Higher and Technical Education Department (Science and Technology Division)	103.61	24.90	24.03
19	45	Information Technology and e-Governance Department	198.34	89.58	45.16
20	48	Urban Development and Housing Department (Urban Development Division)	2444.57	888.44	36.34
21	49	Water Resources Department	362.76	105.11	28.98
22	50	Water Resources Department (Minor Irrigation Division)	98.21	28.94	29.47
23	52	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	84.80	26.68	31.46
24	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	46.17	11.66	25.25
25	54	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	238.93	58.92	24.66
26	56	Rural Development Department (Panchayati Raj Division)	2329.32	1506.36	64.67
27	58	School Education and Literacy Department (Secondary Education Division)	1435.84	383.22	26.69
28	59	School Education and Literacy Department (Primary and Adult Education Division)	6480.13	2008.48	30.99
29	60	Women, Child Development and Social Security Department	2975.50	1107.13	37.21



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>					
30	1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	54.74	11.62	21.23
31	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	36.76	24.87	67.66
32	20	Health, Medical Education and Family Welfare Department	537.95	198.08	36.82
33	22	Home, Jail and Disaster Management Department (Home Division)	374.59	163.78	43.72
34	26	Labour, Employment and Skill Development Department	75.18	62.37	82.96
35	30	Welfare Department (Minorities Welfare Division)	108.05	40.31	37.31
36	36	Drinking Water and Sanitation Department	318.09	125.02	39.30
37	43	Higher and Technical Education Department (Science and Technology Division)	132.30	48.27	36.49
38	45	Information Technology and e-Governance Department	34.00	33.99	99.97
39	49	Water Resources Department	1653.99	544.62	32.93
40	50	Water Resources Department (Minor Irrigation Division)	567.96	520.39	91.62
41	51	Welfare Department (Welfare Division)	222.90	56.27	25.24
42	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	39.67	14.36	36.20
43	55	Rural Development Department (Rural Works Division)	2063.40	538.98	26.12
44	60	Women, Child Development and Social Security Department	254.00	165.20	65.04
<b>TOTAL</b>			<b>38869.38</b>	<b>15281.30</b>	<b>39.31</b>

**Appendix 2.2**  
**Sub-head wise details where substantial savings (₹ 20 crore and above)**  
**occurred during the year 2015-16**  
(Reference: Paragraph: 2.4.1; Page 40)

(₹ 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, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-796-28 (CSS)	45.00	24.20	Reasons have not been intimated
2		2401-00-796-A0	40.11	23.24	Reasons have not been intimated
3		2401-00-796-AF (CSS)	116.30	71.28	Reasons have not been intimated
4		2401-00-796-AF	72.30	42.08	Reasons have not been intimated
5		2401-00-800-AF (CSS)	55.95	26.79	Reasons have not been intimated
6		2401-00-789-91	24.00	24.00	Attributed to change in funding pattern for RKVY Scheme by Government of India.
7		2401-00-800-91	94.00	94.00	Attributed to change in funding pattern for RKVY Scheme by Government of India.
8	8-Transport Department (Civil Aviation Division)	5053-02-796-05	20.00	20.00	Reasons have not been intimated
9	10-Energy Department	6801-00-201-24	20.00	20.00	(i) Non-receipt of proposal (₹ 8.00 crore) (ii) Reasons not intimated (₹ 12.00 crore).
10	13-Interest Payment	2049-01-200-02	385.00	141.53	(i) Excess Provision of fund (₹ 3.80 crore) (ii) Reasons not intimated (₹ 137.73 crore).
11		2049-03-104-01	250.00	247.64	Reasons have not been intimated
12		2049-01-200-10	30.00	30.00	Reasons have not been intimated
13	14- Repayment of Loans	2048-00-101-01	20.00	20.00	Reasons have not been intimated
14		6003-00-109-02	100.00	67.17	Reasons have not been intimated
15	15- Pension	2071-01-101-05	25.00	22.63	Reasons have not been intimated
16		2071-01-101-08	120.00	96.95	Reasons have not been intimated
17		2071-01-102-04	250.00	110.13	Reasons have not been intimated
18		2071-01-104-04	550.00	78.96	Reasons have not been intimated
19		2071-01-115-03	350.00	50.97	Reasons have not been intimated
20		2071-01-117-03	300.	85.43	Reasons have not been intimated
21	18- Food, Public Distribution and Consumer Affairs Department	3456-00-102-38	122.75	57.41	(i) excess provision o fund (₹ 15 crore), (ii) deficiency of sugar due to delay in process of tender.(₹ 42.41 crore)
22		3456-00-102-40	212.20	71.14	(i) requirement of additional fund for sugar distribution to BPL families (₹ 9.00 crore), (ii) less rate fixed by Central Government due to implementation of NFSA (₹ 40.00 crore) (iii) non-lifting of food grains (₹ 23.00 crore) (iv) Reason not intimated (₹ 6.52 lakh)
23		3456-00-789-40	70.60	22.39	(i) requirement of additional fund for sugar distribution to BPL families (₹ one crore), (ii) was attributed to non-lifting of food grains (₹ 23.34 crore) (iii) restriction imposed on drawal of 15 per cent of fund by the Finance Department (₹ 4.34 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
24	18- Food, Public Distribution and Consumer Affairs Department	3456-00-796-27	30.47	26.22	delay in selection of system integrator. (₹ 26.21 crore)
25		3456-00-796-38	182.88	104.01	(i) excess provision of fund (₹ 13.00 crore) (ii) deficiency of sugar due to delay in process of tender (₹ 91.01 crore).
26		3456-00-796-40	277.50	81.88	(i) requirement of additional fund for sugar distribution to BPL families (₹ 7.00 crore), (ii) non-lifting of food grains (₹ 28.00 crore) (iii) restriction imposed on drawal of 15 per cent of fund by the Finance Department (₹ 10.28 crore)
27	20-Health, Medical Education and Family Welfare Department	2210-01-001-39 (CSS)	690.00	381.25	Reasons have not been intimated
28		2210-01-001-39	293.39	65.86	Reasons have not been intimated
29		2210-01-109-40 (CSS)	50.00	44.95	Reasons have not been intimated
30		2210-02-103-03	98.86	27.95	Reasons have not been intimated
31		2211-00-101-01	100.00	40.29	Non-release of fund from Government of India.
32		2210-01-796-46	20.00	20.00	Reasons have not been intimated
33		2210-01-101-21 (CSS)	30.00	30.00	Reasons have not been intimated
34		2230-01-103-42 (CSS)	25.00	25.00	Reasons have not been intimated
35		2230-01-796-42 (CSS)	25.00	25.00	Reasons have not been intimated
36		4210-02-796-48	40.00	20.19	Reasons have not been intimated
37	21-Higher and Technical Education Department (Higher Education Division)	2202-03-102-87	50.60	39.48	Non-receipt of demand from university.
38		2202-03-102-62	59.94	59.94	Non-receipt of fund from Central Government.
39		2202-03-102-63	26.38	26.38	Non-receipt of fund from Central Government.
40	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-110-01	226.23	56.72	Non-receipt of fund from Central Government.
41		4055-00-207-72	48.50	43.26	Reasons have not been intimated
42		4055-00-207-73	40.00	36.13	Non-sanction of scheme from Government of India.
43	23-Industries Department	2851-00-107-16 (CSS)	24.00	24.00	Closure of scheme by the Central Sericulture Board.
44	26-Labour, Employment and Skill Development Department	2235-03-101-01	87.48	69.21	Reasons have not been intimated
45		2235-03-101-03	150.29	115.15	Reasons have not been intimated
46		2235-03-101-04	87.26	76.15	Reasons have not been intimated
47		2235-03-101-05	39.54	28.59	Reasons have not been intimated
48		2235-03-101-08	39.54	28.59	Reasons have not been intimated
49		2235-03-789-03	60.39	46.29	Reasons have not been intimated
50		2235-03-789-04	32.72	27.70	Reasons have not been intimated
51		2235-03-796-07	23.40	23.36	Reasons have not been intimated
52		2230-01-103-10 (CSS)	25.00	25.00	Transfer of scheme to Health, Medical Education and Family Welfare Department.
53		2230-01-796-10 (CSS)	25.00	25.00	Transfer of scheme to Health, Medical Education and Family Welfare Department
54		2230-03-003-51 (C.P.S)	20.00	20.00	Non-release of Central Scheme by the Central Government.
55		2230-03-796-51 (C.P.S)	30.00	30.00	Non-release of Central Scheme by the Central Government.

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
56	26-Labour, Employment and Skill Development Department	2235-03-101-07	23.40	23.40	Reasons have not been intimated
57		2235-03-789-01	35.54	26.49	Reasons have not been intimated
58		2235-03-796-01	103.49	76.52	Reasons have not been intimated
59		2235-03-789-03	176.57	122.68	Reasons have not been intimated
60		2235-03-789-04	98.17	80.23	Reasons have not been intimated
61		2235-03-789-05	45.81	29.88	Reasons have not been intimated
62		2235-03-789-08	45.81	31.89	Reasons have not been intimated
63	35-Plannig-cum-Finance Department (Planning Division)	2053-00-796-11	240.00	227.11	Reasons have not been intimated
64		2053-00-796-24	100.00	41.05	Reasons have not been intimated
65		2053-00-800-11	237.04	225.07	Reasons have not been intimated
66		2053-00-796-31	30.00	30.00	Re-establishment of Skill development to Labor Employment, Training and skill development.
67		2235-02-102-01	50.00	50.00	Transfer of scheme to Social Welfare, Women and Child Development
68		2235-02-796-01	50.00	50.00	Transfer of scheme to Social Welfare, Women and Child Development
69		36-Drinking Water and Sanitation Department	2215-01-102-10 (CSS)	150.87	52.86
70	2215-01-102-10		140.15	70.07	Reasons have not been intimated
71	2215-01-106-11 (CSS)		152.00	120.17	Reasons have not been intimated
72	2215-01-789-10 (CSS)		42.11	26.81	Reasons have not been intimated
73	2215-01-789-11 (CSS)		30.57	21.23	Reasons have not been intimated
74	2215-01-796-10		88.34	63.84	Reasons have not been intimated
75	2215-01-796-10 (CSS)		82.06	41.03	₹ 25.00 crore was attributed to non-provision of fund in the state budget rest have not been intimated
76	2215-01-796-11 (CSS)		123.11	110.80	Reasons have not been intimated
77	2215-01-789-10		39.12	24.99	Reasons have not been intimated
78	4215-01-102-02		113.34	37.68	Reasons have not been intimated
79	4215-01-789-02		32.32	20.61	Reasons have not been intimated
80	4215-01-796-02		86.78	37.10	Reasons have not been intimated
81	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-02	30.00	30.00	Non requirement of fund.
82	41-Road Construction Department	5054-03-101-03	129.40	26.75	(i) Restriction imposed on drawal of 15 per cent of fund by the finance Department (₹ 1.75 crore) (ii) Reduction in provision by re-appropriation (₹ 25.00 crore)
83		5054-03-796-10	358.14	75.39	Reasons have not been intimated
84	42-Rural Development Department (Rural Development Division)	2501-02-796-01	61.89	58.40	Starting of Pradhan Mantri Krishi Sinchai Yojana for implementation of IWMP scheme.
85		2501-02-789-05 (CSS)	45.00	29.99	Reasons have not been intimated
86		2501-02-796-05 (CSS)	108.00	71.97	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
87	42-Rural Development Department (Rural Development Division)	2501-02-800-05 (CSS)	147.00	97.96	Reasons have not been intimated
88		2505-02-101-04 (CSS)	820.53	340.92	Drawal beyond expected actual expenditure.
89		2505-02-789-04 (CSS)	251.18	104.36	Drawal beyond expected actual expenditure.
90		2505-02-789-04	602.84	250.47	Drawal beyond expected actual expenditure.
91		2501-02-101-01 (CSS)	79.38	79.38	Starting of Pradhan Mantri Krishi Sinchai Yojana for implementation of IWMP scheme.
92		2501-02-789-01 (CSS)	24.30	24.30	Starting of Pradhan Mantri Krishi Sinchai Yojana for implementation of IWMP scheme.
93	43-Higher and Technical Education Department (Science and Technology Division)	4202-02-105-06 (CPS)	50.00	47.54	Reasons have not been intimated
94	45-Information Technology and e-Governance Department	2203-00-001-10	75.00	75.00	Reasons have not been intimated
95		4202-02-105-70	23.00	22.99	Reasons have not been intimated
96	48-Urban Development and Housing Department (Urban Development Division)	2215-01-191-01	80.00	40.00	Less demand of fund
97		2215-02-796-12	45.00	20.00	Starting of scheme in selected bodies.
98		2217-80-191-63	24.10	24.6	Mainly non-allotment of adequate fund from Government of India
99		2217-80-191-64	66.60	66.50	Mainly non-allotment of adequate fund from Government of India
100		2217-80-191-68	46.78	23.53	Reasons have not been intimated
101		2217-80-191-76	24.45	22.87	Reasons have not been intimated
102		2217-80-191-78	78.00	39.00	(i) non-demand of fund.(₹30.00 crore) (ii) Reason not intimated (₹ 9.00 crore)
103		2217-80-796-60 (CSS)	22.50	21.79	Reasons have not been intimated
104		2217-80-796-64 (CSS)	52.00	51.82	(i) non-allotment fund from Government of India (₹ 50.00 crore) (ii) Reason not intimated
105		2217-80-796-78	71.00	26.00	(i) Non-receipt of required demand (₹ 21.00 crore) (ii) Reason not intimated (₹ 5.00 crore)
106		2217-80-191-62 (CSS)	24.40	24.40	Non-receipt of Central Scheme by the Central Government.
107		2217-80-789-61	30.00	30.00	Non allotment of central share
108		2217-80-789-62 (CSS)	70.00	70.00	Non receipt of fund from Central Government
109		2217-80-789-67	20.00	20.00	Reasons have not been intimated
110	2217-80-789-77 (CSS)	131.00	131.00	Non-receipt of fund from Central Government.	

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
111	49-Water Resources Department	2700-01-001-02	164.82	36.59	Reasons have not been intimated
112		2701-03-001-06	68.89	25.72	Reasons have not been intimated
113		2701-03-001-07	110.93	38.29	Reasons have not been intimated
114		4700-80-789-12	261.75	242.65	Reasons have not been intimated
115		4700-80-796-11	126.00	102.66	Reasons have not been intimated
116		4700-80-796-12	426.25	166.25	Reasons have not been intimated
117		4701-00-796-54	40.00	20.81	Reasons have not been intimated
118		4701-00-800-54	45.00	24.03	Reasons have not been intimated
119	50-Water Resources Department (Minor Irrigation Division)	2702-02-005-01	93.19	28.60	Reasons have not been intimated
120		4702-00-101-19	31.00	26.49	Reasons have not been intimated
121		4702-00-101-28	27.00	26.96	Reasons have not been intimated
122		4702-00-101-35	103.00	102.32	Reasons have not been intimated
123		4702-00-796-19	35.00	25.05	Reasons have not been intimated
124		4702-00-796-28	70.00	69.76	Reasons have not been intimated
125		4702-00-796-35	212.00	211.86	Reasons have not been intimated
126		4702-00-789-20	25.00	25.00	Reasons have not been intimated
127	51-Welfare Department (Welfare Division)	2225-01-789-67	40.00	20.00	Attributed to make budget provision through 3 <sup>rd</sup> supplementary as directed by the Finance Department.
128		2225-01-789-89 (CSS)	30.00	30.00	Fund transferred directly to the both agencies (JHASCOLAMP) and (JHAMCOLAMP) through RTGS by the Central Government.
129	55-Rural Development Department (Rural Works Division)	2515-00-001-28	100.00	29.96	Reasons have not been intimated
130		4515-00-103-04	716.70	298.35	(i) Excess provision of fund (₹ 66.68) (ii) Reason not intimated (₹232.67 crore).
131		4515-00-789-04	63.50	62.86	Reasons have not been intimated
132		4515-00-796-04	854.80	257.47	(i) Excess budget provision (₹76.02 crore), (ii) Reasons not intimated.(₹181.45 crore )
133		4515-00-796-07	63.25	33.11	less man power
134	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-05	200.00	44.93	Reasons have not been intimated
135		2515-00-101-37	61.53	45.45	Reasons have not been intimated
136		2515-00-001-15	255.05	255.05	Reasons have not been intimated
137		2515-00-001-38	170.00	170.00	Reasons have not been intimated
138		2515-00-789-15	55.90	55.90	Reasons have not been intimated
139		2515-00-789-38	85.00	85.00	Reasons have not been intimated
140		2515-00-796-15	158.05	158.05	Reasons have not been intimated
141		2515-00-796-37	25.81	25.81	Reasons have not been intimated
142	2515-00-796-38	255.00	255.00	Reasons have not been intimated	
143	58-School Education and Literacy Department (Secondary Education Division)	2202-00-109-01	420.55	129.85	Reasons have not been intimated
144		2202-00-109-35 (CSS)	59.63	58.28	Reasons have not been intimated
145		2202-00-789-45 (CSS)	37.88	28.88	Reasons have not been intimated
146		2202-00-796-35	22.50	22.25	Reasons have not been intimated
147		2202-02-109-35 (CSS)	20.00	20.00	Reasons have not been intimated
148		2202-02-109-45 (CSS)	29.30	29.30	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	
149	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-01	2310.64	391.70	(i) Non-requirement of fund (₹81.54 crore), (ii) Reasons not intimated (₹310.14 crore)	
150		2202-01-101-01	156.50	49.26	Reasons have not been intimated	
151		2202-01-102-02	491.23	335.33	Reasons have not been intimated	
152		2202-01-111-25	719.38	401.96	(i) Reasons not intimated	
153		2202-01-111-25	275.62	79.44	(i) Reasons not intimated	
154		2202-01-789-03	59.45	24.36	Reasons have not been intimated	
155		2202-01-789-25 (CSS)	130.80	48.51	Reasons have not been intimated	
156		2202-01-789-25	117.14	41.15	(i) Reasons not intimated (₹32.02 crore)	
157		2202-01-796-03 (CSS)	165.76	103.44	Reasons have not been intimated	
158		2202-01-796-25 (CSS)	457.79	298.80	Reasons have not been intimated	
159		2202-01-796-25	296.29	91.29	(i) Reasons not intimated (₹75.19 crore)	
160		60-Women, Child Development and Social Security Department	2235-02-001-51 (CSS)	206.09	108.90	Reasons have not been intimated
161			2235-02-001-51	75.90	41.70	Reasons have not been intimated
162	2235-02-796-51 (CSS)		223.27	104.33	Reasons have not been intimated	
163	2235-02-795-51		84.10	45.04	Reasons have not been intimated	
164	2235-03-101-12		114.93	21.40	Reasons have not been intimated	
165	2235-03-101-13		76.93	36.35	Reasons have not been intimated	
166	2235-03-101-16		23.40	22.95	Reasons have not been intimated	
167	2235-03-796-12		123.64	23.15	Reasons have not been intimated	
168	2235-03-796-13		80.97	36.27	Reasons have not been intimated	
169	2236-02-101-02		151.99	65.17	Reasons have not been intimated	
170	2236-02-796-02 (CSS)		177.93	74.83	Reasons have not been intimated	
171	2235-02-106-96 (CSS)		65.46	65.46	Reasons have not been intimated	
172	2235-02-796-96 (CSS)		70.91	70.91	Reasons have not been intimated	
173	4235-02-103-73 (CSS)		86.40	63.36	Reasons have not been intimated	
174	4235-02-796-73 (CSS)		93.60	68.64	Reasons have not been intimated	
<b>Grand Total</b>			<b>24541.07</b>	<b>12732.17</b>		

**Appendix 2.3**  
**Details of saving of ₹ one crore and above not surrendered**  
 (Reference: Paragraph 2.4.2; Page 40)

(₹ 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, Animal Husbandry and Co-operative Department (Agriculture Division)	750.47	623.49	126.98
2.	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	37.66	30.72	6.94
3.	3-Building Construction Department	35.68	34.34	1.34
4.	5-Secretariat of the Governor	1.62	0.00	1.62
5.	14-Repayment of Loans	20.00	0.00	20.00
6.	15-Pension	595.13	0.00	595.13
7.	19-Forest, Environment and Climate Change Department	84.07	79.51	4.56
8.	20-Health, Medical Education and Family Welfare Department	947.27	937.93	9.34
9.	21-Higher and Technical Education Department (Higher Education Division)	283.70	260.46	23.24
10.	23-Industries Department	132.47	129.48	2.99
11.	41-Road Construction Department	29.55	15.66	13.89
12.	42-Rural Development Department (Rural Development Division)	1281.11	1190.13	90.98
13.	48-Urban Development and Housing Department (Urban Development Division)	888.44	876.08	12.36
14.	49-Water Resources Department	105.11	87.52	17.59
15.	50-Water Resources Department (Minor Irrigation Division)	28.94	25.22	3.72
16.	51-Welfare Department (Welfare Division)	162.99	83.89	79.10
17.	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	58.92	47.39	11.53
18.	55-Rural Development Department (Rural Works Division)	48.70	47.64	1.06
19.	56-Rural Development Department (Panchayati Raj Division)	1506.36	1481.25	25.11
20.	58-School Education and Literacy Department (Secondary Education Division)	383.22	236.76	146.46
21.	59-School Education and Literacy Department (Primary and Adult Education Division)	2008.48	1939.17	69.31
22.	60-Women, Child Development and Social Security Department	1107.13	1081.23	25.90
<b>Capital</b>				
23.	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	24.87	22.47	2.40
24.	3-Building Construction Department	45.75	41.44	4.31
25.	22-Home, Jail and Disaster Management Department (Home Division)	163.78	162.71	1.07
26.	30-Welfare Department (Minorities Welfare Division)	40.31	9.48	30.83
27.	41-Road Construction Department	14.37	5.36	9.01
28.	46-Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	3.18	1.24	1.94
29.	49-Water Resources Department	544.62	494.72	49.90
30.	50-Water Resources Department (Minor Irrigation Division)	520.39	426.96	93.43
31.	51-Welfare Department (Welfare Division)	56.27	3.41	52.86
32.	58-School Education and Literacy Department (Secondary Education Division)	5.65	3.65	2.00
<b>Total</b>		<b>11916.21</b>	<b>10379.31</b>	<b>1536.90</b>



**Appendix 2.4**  
**Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2016**  
(Reference: Paragraph 2.4.2; Page 40)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
1.	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-796-02	10.57
2.		2401-00-102-A0	22.33
3.		2401-00-796-99	10.04
4.		2401-00-796-A0	31.23
5.	3-Building Construction Department	2059-80-001-04	16.13
6.	10-Energy Department	2801-80-800-08	12.04
7.		6801-00-190-38	496.63
8.		6801-00-800-37	11.60
9.	11-Excise and Prohibition Department	2039-00-001-02	11.31
10.	13-Interest Payment	2049-01-200-02	137.73
11.		2049-01-200-11	13.97
12.	14-Repayment of Loans	6003-00-109-01	26.56
13.		6003-00-109-02	54.67
14.	17-Commercial Tax Department	2040-00-101-02	12.22
15.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-40	17.08
16.		3456-00-796-38	25.01
17.		3456-00-796-40	10.28
18.	19-Forest, Environment and Climate Change Department	2406-01-110-51	16.05
19.	20-Health, Medical Education and Family Welfare Department	2210-03-103-01	14.93
20.		2210-03-103-03	24.89
21.		2210-01-200-46	10.00
22.		2210-01-796-46	20.00
23.		4210-02-103-10	17.18
24.		4210-02-110-17	16.71
25.		4210-02-796-01	12.27
26.		2211-00-101-01	40.29
27.		2210-01-103-39	184.62
28.		2210-01-103-45	14.57
29.		2210-01-109-40	44.95
30.		2210-05-105-16	18.00
31.		2210-05-105-21	37.00
32.		2230-01-103-42	33.00
33.		2230-01-789-42	14.00
34.		2230-01-796-42	33.00
35.	21-Higher and Technical Education Department (Higher Education Division)	2202-03-102-62	59.94
36.		2202-03-102-63	26.38
37.		2202-03-102-66	16.68
38.		2202-03-102-67	15.72
39.		2202-03-102-87	39.48
40.		2202-03-102-88	14.94
41.	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-104-05	10.38
42.		2055-00-109-01	29.17
43.		2055-00-109-98	10.94
44.		2055-00-110-01	56.61
45.		2056-00-101-01	16.60

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
46.	22-Home, Jail and Disaster Management Department (Home Division)	2056-00-101-02	10.45
47.		4055-00-207-72	43.26
48.		4055-00-207-73	36.13
49.		4055-00-207-43	21.54
50.		4055-00-207-45	22.42
51.	26-Labour, Employment and Skill Development Department	2230-03-101-02	16.33
52.		2230-03-003-51	20.00
53.		2230-03-796-51	30.00
54.		4250-00-203-04	10.00
55.		4250-00-796-04	10.00
56.	4250-00-796-08	10.00	
57.	35-Planning-cum-Finance Department (Planning Division)	2053-00-796-37	15.00
58.	36-Drinking Water and Sanitation Department	4215-01-102-02	26.20
59.		4215-01-789-02	20.32
60.		4215-01-796-02	15.01
61.	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-01	13.00
62.		2245-01-101-02	30.00
63.		2245-01-282-01	14.50
64.	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2053-00-093-01	14.92
65.		2029-00-103-01	15.26
66.		2029-00-102-04	17.56
67.		2029-00-796-04	26.40
68.	42-Rural Development Department (Rural Development Division)	2501-06-101-05	13.59
69.		2501-06-789-05	33.24
70.		2501-06-796-04	16.98
71.		2501-06-796-05	83.01
72.		2501-06-800-04	16.01
73.		2501-06-800-05	97.96
74.		2505-01-789-02	11.86
75.		2505-02-101-04	340.92
76.		2505-02-789-04	104.36
77.		2505-02-796-04	250.47
78.	43-Higher and Technical Education Department (Science and Technology Division)	4202-02-105-06	17.54
79.	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-68	23.53
80.		2217-80-191-73	14.00
81.		2217-80-191-76	20.87
82.		2217-80-796-60	21.79
83.		2217-80-796-68	16.92
84.		2217-80-796-73	10.85
85.	49-Water Resources Department	2700-01-001-02	11.33
86.		2701-03-001-06	10.44
87.		2701-03-001-07	20.27
88.	50-Water Resources Department (Minor Irrigation Division)	2702-02-005-01	14.89
89.		4702-00-101-19	23.50
90.	51-Welfare Department (Welfare Division)	2225-02-277-04	14.76
91.	55-Rural Development Department (Rural Works Division)	2515-00-001-28	28.91
92.		4515-00-103-07	18.25
93.		4515-00-796-07	33.09

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
94.	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-03	13.49
95.		2515-00-001-05	43.98
96.		2515-00-198-44	326.41
97.	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-62	11.33
98.		2202-02-109-35	58.28
99.		2202-02-109-36	13.14
100.		2202-02-789-45	28.88
101.		2202-02-796-35	22.25
102.		2202-02-796-36	10.24
103.		2202-02-796-45	29.30
104.	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-01	81.54
105.		2202-01-102-02	64.10
106.		2202-01-101-15	10.40
107.		2202-01-796-15	11.39
108.		2202-01-101-03	49.26
109.		2202-01-111-25	446.05
110.		2202-01-789-03	24.36
111.		2202-01-789-25	79.58
112.		2202-01-796-03	103.44
113.		2202-01-796-25	361.99
114.	2202-01-796-27	10.78	
115.	60-Women, Child Development and Social Security Department	2235-03-101-12	13.44
116.		2235-03-101-13	14.21
117.		2235-03-796-13	16.30
118.		2235-02-102-51	57.17
119.		2235-02-796-51	52.24
120.		2236-02-101-02	69.49
121.		2236-02-789-02	18.61
122.		2236-02-796-02	75.49
123.		4235-02-103-73	20.40
124.		4235-02-796-73	19.60
<b>Grand Total</b>			<b>5632.48</b>

**Appendix 2.5**

 Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary  
 (Reference: Paragraph 2.4.4; Page 42)

(₹ in crore)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
	Revenue (Voted)				
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	896.69	594.28	302.41	448.06
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	173.29	146.61	26.68	10.99
3	3-Building Construction Department	126.70	98.13	28.57	7.11
4	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	31.35	29.77	1.59	6.52
5	6-Cabinet (Election) Department	45.43	40.77	4.66	3.08
6	11-Excise and Prohibition Department	30.56	19.57	10.99	1.65
7	12-Planning-cum-Finance Department (Finance Division)	45.05	36.39	8.66	2.14
8	13-Interest Payment	3426.94	3320.08	106.86	10.01
9	15-Pension	4492.61	3990.01	502.60	92.53
10	17-Commercial Tax Department	66.11	50.11	16.00	2.44
11	18-Food, Public Distribution and Consumer Affairs Department	1234.11	778.80	455.31	50.32
12	19-Forest, Environment and Climate Change Department	492.54	420.84	71.70	12.37
13	20-Health, Medical Education and Family Welfare Department	2490.45	1818.63	671.82	275.45
14	21-Higher and Technical Education Department (Higher Education Division)	1001.85	776.29	225.56	58.14
15	23-Industries Department	362.07	301.35	60.72	71.76
16	26-Labour, Employment and Skill Development Department	1456.87	403.84	1053.03	35.26
17	27-Law Department	256.14	249.21	6.93	11.06
18	28-High Court of Jharkhand	57.57	53.41	4.16	5.78
19	29-Mines and Geology Department	35.71	24.66	11.05	1.42
20	32-Legislative Assembly	59.27	58.25	1.02	4.01
21	33-Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	22.44	21.37	1.07	2.63
22	36-Drinking Water and Sanitation Department	1173.24	799.01	374.23	179.34
23	38-Revenue, Land Reforms and Registration Department (Registration Division)	17.65	17.36	0.29	6.78
24	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	429.94	324.53	105.41	7.00

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
<b>Revenue (Voted)</b>					
25	42-Rural Development Department (Rural Development Division)	3138.98	2476.21	662.77	618.34
26	43-Higher and Technical Education Department (Science and Technology Division)	90.71	78.71	12.00	12.90
27	48-Urban Development and Housing Department (Urban Development Division)	1655.64	1556.13	99.51	788.93
28	49-Water Resources Department	361.10	257.65	103.45	1.66
29	50-Water Resources Department (Minor Irrigation Division)	92.92	69.27	23.65	5.29
30	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	79.36	58.12	21.24	5.44
31	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	41.12	34.51	6.61	5.05
32	55-Rural Development Department (Rural Works Division)	1008.18	964.62	43.56	5.14
33	56-Rural Development Department (Panchayati Raj Division)	1522.70	822.96	699.74	806.62
34	58-School Education and Literacy Department (Secondary Education Division)	1283.10	1052.63	230.47	152.74
35	59-School Education and Literacy Department (Primary and Adult Education Division)	6031.98	4471.64	1560.34	448.15
<b>Capital (Voted)</b>					
36	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	24.66	11.89	12.77	12.10
37	14-Repayment of Loans	2258.53	2245.93	12.60	15.50
38	20-Health, Medical Education and Family Welfare Department	429.03	339.87	89.16	108.92
39	22-Home, Jail and Disaster Management Department (Home Division)	292.50	210.81	81.69	82.09
40	26-Labour, Employment and Skill Development Department	71.20	12.81	58.39	3.98
41	36-Drinking Water and Sanitation Department	276.79	193.07	83.72	41.30
42	49-Water Resources Department	1468.91	1109.37	359.54	185.08
43	50-Water Resources Department (Minor Irrigation Division)	534.09	47.57	486.52	33.87
44	51-Welfare Department (Welfare Division)	207.84	166.64	41.20	15.06
45	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	33.37	25.31	8.06	6.30
<b>Grand Total (Revenue + Capital)</b>		<b>39327.29</b>	<b>30578.99</b>	<b>8748.32</b>	<b>4660.31</b>

**Appendix 2.6**

Excess over provisions of previous years requiring regularisation  
(Reference: Paragraph 2.4.6; Page 44)

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
2014-15	13	Interest Payment	191.68
2014-15	42	Rural Development Department	169.53
<b>Total</b>			<b>2739.12</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 2.4.7; Page 44)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess(+)
1.	3-Building Construction Department	2059-80-001-04	1.00	-	(-)95.47
2.	22- Home, Jail and Disaster Management Department (Home Division)	2055-00-101-01	24.40	-	(-)24.40
3.	41- Road Construction Department	3054-03-337-01	375.00	-	(-)697.62
4.	50- Water Resources Department (Minor Irrigation Division)	2702-02-005-01	1.94		(-)368.83
<b>Total</b>			<b>402.34</b>		<b>(-)1186.42</b>
5.	3- Building Construction Department	4059-01-051-48		10.00	(+)4.92
6.	19- Forest, Environment and Climate Change Department	2406-01-101-03		57.54	(+)42.06
<b>Total</b>				<b>67.54</b>	<b>(+)46.98</b>

**Appendix 2.8**  
**Results of review of Substantial Surrenders made during the year**  
(Reference: Paragraph 2.4.8; Page 44)

(₹ in lakh)

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender	
1.	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-796-59	Grants-in-aid to State Seed Corporation	200.00	200.00	100	
2.		4401-00-789-09	Strengthening of infrastructure, Land Acquisition and other Support facilities of Agriculture Department to effective implementation and monitoring of agriculture schemes	150.00	150.00	100	
3.	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-67	Livestock Health & Disease control (PPR Control programme)	200.00	200.00	100	
4.		2403-00-106-10	Rashtriya Krishi Vikas yojana (Additional Central Assistance)	200.00	200.00	100	
5.		2403-00-106-66	Submission on livestock Development (Livestock Insurance)	150.00	150.00	100	
6.		2403-00-789-12	Rashtriya Krishi Vikas yojana (Additional Central Assistance)	143.00	143.00	100	
7.		2403-00-796-12	Rashtriya Krishi Vikas yojana (Additional Central Assistance)	79.00	79.00	100	
8.		4403-00-106-02	Rashtriya Krishi Vikas yojana (RKVY) establishment of Laboratory at LRS on GMP Standard	840.00	840.00	100	
9.		4403-00-106-03	Rashtriya Krishi Vikas yojana (RKVY) Frozen Siemen Bull Station	200.00	200.00	100	
10.		8- Transport Department (Civil Aviation Division)	5053-02-796-05	Construction and expansion of runway at different district headquarter	2000.00	2000.00	100
11.		9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	2425-00-107-62	Grants to Apex & other Co-operative Societies	336.00	336.00	100
12.	2425-00-789-62		Grants to Apex & other Co-operative Societies	224.00	224.00	100	
13.	2425-00-796-28		Compensation to State Crop Insurance Fund under National Agricultural Insurance Scheme	50.00	50.00	100	
14.	2425-00-796-69		Grants for consultancy fee and procurement of various services etc.	100.00	100.00	100	
15.	10-Energy Department	2801-01-789-10	Rural Electrification	120.00	120.00	100	
16.		2801-01-789-12	Forest Clearance under RGGVY Scheme	60.00	60.00	100	
17.		2801-01-796-10	Rural Electrification	260.00	260.00	100	
18.		2801-01-796-12	Forest Clearance under RGGVY Scheme	130.00	130.00	100	
19.		2801-01-800-10	Rural Electrification	620.00	620.00	100	
20.		2801-01-800-12	Forest Clearance under RGGVY Scheme	310.00	310.00	100	
21.		2801-06-789-03	Integrated Power Development Scheme	360.00	360.00	100	
22.		2801-06-796-03	Integrated Power Development Scheme	780.00	780.00	100	
23.		2801-06-800-03	Integrated Power Development Scheme	1860.00	1860.00	100	
24.		2801-80-796-10	Grants-in-aid for construction of New Building to JSERC	500.00	500.00	100	
25.	12- Planning-cum-Finance Department (Finance Division)	2054-00-003-01	Training School of Accounts at Divisional Headquarters	62.25	62.25	100	
26.	13- Interest Payment	2049-60-701-01	Interim Payment	100.00	100.00	100	
27.	17- Commercial Tax Department	2040-00-796-15	Setting up business intelligence Unit	400.00	400.00	100	



Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
28.	18- Food, Public Distribution and Consumer Affairs Department	3456-00-796-41	Rashtriya Khadya Suraksha Adhiniyam Sikayat Niwaran	140.00	140.00	100
29.	19- Forest, Environment and Climate Change Department	2406-01-101-46	Eco-Tourism	700.00	700.00	100
30.		2406-01-110-49	Green India Mission	500.00	500.00	100
31.		2406-01-110-51	National Afforestation Programme	1605.00	1605.00	100
32.		2406-01-789-51	National Afforestation Programme	695.00	695.00	100
33.		2406-02-110-22	Integrated Development Scheme for Wild Life Habitat	200.00	200.00	100
34.		2406-04-101-01	JICA-ODA aided project for Advancement of Livelihood & Forestry for Ecological Security	500.00	500.00	100
35.	20- Health, Medical Education and Family Welfare Department	2210-01-001-37	Establishment and Development of State Level IEC/BCC Bureau	300.00	300.00	100
36.		2210-01-001-41	State Share for New ongoing Schemes	200.00	200.00	100
37.		2210-01-110-36	Establishment and Development of Genetic Wings in RIMS	300.00	300.00	100
38.		2210-01-200-46	Renovation, Repair, Alteration Additional Toilets, Landscaping, Water Supply System, Drainage System, Parking Spaces etc.	1000.00	1000.00	100
39.		2210-01-796-46	Renovation, Repair, Alteration Additional Toilets, Landscaping, Water Supply System, Drainage System, Parking Spaces etc.	2000.00	2000.00	100
40.		2210-02-200-21	District Joint Dispensary	420.00	420.00	100
41.		2210-02-200-22	Establishment of Panchkarma	264.00	264.00	100
42.		2210-02-200-25	National Mission on AYUSH	125.00	125.00	100
43.		2210-02-796-19	Rajkiya Ayurvedic Pharmacy College, Chaibasa	150.00	150.00	100
44.		2210-05-101-17	National Mission on AYUSH	475.00	475.00	100
45.		2210-05-101-17	National Mission on AYUSH	200.00	200.00	100
46.		2210-05-105-16	Human Resource in Health and Medical Education	1800.00	1800.00	100
47.		2210-05-105-21	Medical College and Hospital at Hazaribagh, Palamu and Dumka	3700.00	3700.00	100
48.		2210-06-001-18	Automation of Blood Bank	212.00	212.00	100
49.		2230-01-103-42	National Health Insurance Scheme	3300.00	3300.00	100
50.		2230-01-789-42	National Health Insurance Scheme	1400.00	1400.00	100
51.		2230-01-796-42	National Health Insurance Scheme	3300.00	3300.00	100
52.		4210-01-110-17	Dispensaries (TB) Running of Contagious Disease Centre, Itki including building construction/Machine Tools	90.00	90.00	100
53.		4210-01-110-25	Incentive of Establishing Private Medical Colleges in Chaibasa & Ranchi	100.00	100.00	100
54.	4210-01-110-28	Establishing ICU Facilities in District Hospitals	250.00	250.00	100	
55.	4210-01-789-26	Establishing Dialysis Centre in District Hospitals and Medical Colleges	500.00	500.00	100	
56.	4210-02-103-07	Buildings- Establishment of Primary Health Centres- Construction/Renovation of Building for Maternity and Child Health Centre	500.00	500.00	100	
57.	4210-02-110-26	Buildings Construction of Referral Hospital	100.00	100.00	100	
58.	4210-02-110-63	AYUSH Directorate, Medical Council Drug Controller Office	60.67	60.67	100	
59.	4210-02-796-29	Upgradation of Sadar Hospital Ranchi to 500 bedded Sadar Hospital	600.00	600.00	100	

Audit Report (State Finances) for the year ended 31 March 2016

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
60.	20- Health, Medical	4210-02-796-56	Jharkhand State Cancer Hospital and Research Centre at Ranchi	500.00	500.00	100
61.	Education and Family Welfare Department	4210-03-105-07	Establishment of Para Medical Institute in PMCH, Dhanbad and MGMCH, Jamshedpur	400.00	400.00	100
62.	21-Higher and Technical Education Department (Higher Education Division)	2202-03-102-23	Campus development of Nilambar Pitamber University, Palamu	500.00	500.00	100
63.		2202-03-102-27	Advances Science and Technology Research Centre for Nilambar Pitamber University, Palamu	100.00	100.00	100
64.		2202-03-102-62	Ranchi University, Ranchi UGC, outstanding Salary	5994.00	5994.00	100
65.		2202-03-102-63	Vinoba Bhave University, Hazaribagh, UGC, outstanding Salary	2637.58	2637.58	100
66.		2202-03-102-64	Siddhu Kanhu Murmu University Dumka UGC, outstanding Salary	789.45	789.45	100
67.		2202-03-102-65	Nilambar Pitamber University, Medininagar, Palamu UGC, outstanding Salary	522.25	522.25	100
68.		2202-03-102-66	Kolhan University Chaibasa UGC, outstanding Salary	1668.15	1668.15	100
69.		2202-03-102-67	Ranchi University, Ranchi UGC, outstanding Salary	1572.30	1572.30	100
70.		2202-03-102-68	Vinoba Bhave University, Hazaribagh, UGC, outstanding Salary	659.39	659.39	100
71.		2202-03-102-69	Siddhu Kanhu Murmu University Dumka UGC, outstanding Salary	197.37	197.37	100
72.		2202-03-102-70	Nilambar Pitamber University, Medininagar, Palamu UGC, outstanding Salary	130.56	130.56	100
73.		2202-03-102-71	Kolhan University Chaibasa UGC, outstanding Salary	417.00	417.00	100
74.		2202-03-102-80	Grants-in-aid to N.P. University, Palamu for Establishment of Women's College in every district of State	300.00	300.00	100
75.		2202-03-102-82	Arrear before 15.11.2000 Vinoba Bhave University, Hazaribagh	95.00	95.00	100
76.		2202-03-796-36	Campus development of Sidhu Kanhu Murmu University, Dumka	500.00	500.00	100
77.		2202-03-796-41	Advances Science and Technology Research Centre for Sidhu Kanhu Murmu University, Dumka	100.00	100.00	100
78.		2202-03-796-55	Grants-in-aid to Ranchi University, Ranchi for Establishment of Model College	500.00	500.00	100
79.		2202-03-796-56	Grants-in-aid to Kolhan University, Chaibasa for Establishment of Model College	500.00	500.00	100
80.		22-Home, Jail and Disaster Management Department (Home Division)	4055-00-796-74	Construction /Strengthening of Prosecution Directorate/ Officers	170.00	170.00
81.	4070-00-796-63		Central Training institute of Civil Defense	290.95	290.95	100
82.	4070-00-800-62		Revamping of civil defense.	143.00	143.00	100
83.	4070-00800-65		Strengthening of Fire Service	200.00	200.00	100
84.		4070-00-800-65	Strengthening of Fire Service	301.67	301.67	100
85.	23-Industries Department	2851-00-102-61	Cluster development scheme for small industries.	220.00	220.00	100
86.		2851-00-107-16	Matching grant for development of sericulture scheme under central project.	2400.00	2400.00	100

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
87.	23-Industries Department	2851-00-789-02	Establishment of bamboo craftsman training cum production center.	200.00	200.00	100
88.		2852-80-102-07	Aside scheme grants- in- aid	900.00	900.00	100
89.		2852-80-102-10	Industrial area development authority.	500.00	500.00	100
90.		2852-80-102-66	Grants- in-aid for National mission on Food Processing.	700.00	700.00	100
91.		2852-80-102-67	Grants- in-aid for Industrial Corridor	700.00	700.00	100
92.		2852-80-102-68	Special Economic Zone.	50.00	50.00	100
93.		2852-80-796-63	Grants- in-aid for Integrated Infrastructure Upgradation Scheme.	400.00	400.00	100
94.	26-Labour, Employment and Skill Development Department	2230-01-789-09	Survey of Migrant Labors	100.00	100.00	100
95.		2230-01-789-10	National health insurance scheme	1400.00	1400.00	100
96.		2230-01-796-10	National health insurance scheme	3300.00	3300.00	100
97.		2230-03-003-47	Viability Gap Funding Scheme for the running it is under PPP	140.00	140.00	100
98.		2230-03-003-51	Skill Development Initiative Scheme	2000.00	2000.00	100
99.		2230-03-796-47	Scheme for Viability Gap Funding Scheme for the running it is under PPP	220.00	220.00	100
100.		2230-03-796-51	Skill Development Initiative Scheme	3000.00	3000.00	100
101.		2235-03-101-07	Pension Scheme for Primitive Tribal Group	2340.00	2340.00	100
102.		4250-00-203-02	Construction of building for 20ITIs under recommendation of 13 <sup>th</sup> Finance Commission	1500.00	1500.00	100
103.		4250-00-203-04	Scheme for Skill Development of Youth in LWE Districts	1000.00	1000.00	100
104.	4250-00-796-02	Construction of building for 20ITIs under recommendation of 13 <sup>th</sup> Finance Commission	700.00	700.00	100	
105.	4250-00-796-04	Scheme for Skill Development of Youth in LWE Districts	1000.00	1000.00	100	
106.	4250-00-796-08	Upgradation of existing government industrial training institute (ITIS) into model ITIs.	1000.00	1000.00	100	
107.	29-Mines and Geology Department	4853-02-004-01	Mines Establishment Major Construction work	400.00	400.00	100
108.		4853-02-004-03	Renovation/Strengthening of Geological Exploration Unit	150.00	150.00	100
109.		4853-02-800-04	Creation of Check Post	50.00	50.00	100
110.	30-Welfare Department (Minorities Welfare Division)	4225-80-277-13	Aid to Minority Educational Institution	200.00	200.00	100
111.	33-Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	2070-00-003-02	Training of Deputy Magistrates	96.74	96.74	100
112.	35-Plannig-cum-Finance Department (Planning Division)	2053-00-796-31	Skill Development Mission	3000.00	3000.00	100
113.		2053-00-796-33	Preparation and Publication of DHDR/SHDR & others report related to Development & Statistic	200.00	200.00	100
114.		2053-00-796-36	Purchase of New Vehicles	50.00	50.00	100
115.		2053-00-796-37	PPP (Viability Gap funding)	3000.00	3000.00	100
116.		2053-00-796-38	Evaluation/Consultancy/Other Contractual Services	200.00	200.00	100

Audit Report (State Finances) for the year ended 31 March 2016

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
117.	35-Planning-cum-Finance Department (Planning Division)	2235-02-102-01	Mukhyamantri Lakshmi Ladli Yojana	5000.00	5000.00	100
118.		2235-02-796-01	Mukhyamantri Lakshmi Ladli Yojana	5000.00	5000.00	100
119.		3454-02-204-16	Jharkhand State Strategic Statistical Plan	117.69	117.69	100
120.		3454-02-796-16	Jharkhand State Strategic Statistical Plan	915.66	915.66	100
121.	36-Drinking Water and Sanitation Department	4215-01-106-07	Rural Sanitation	647.00	647.00	100
122.	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-01	Cash Payment to Helpless and Handicaps	1300.00	1300.00	100
123.		2245-01-101-02	Supply of Food Grains	3000.00	3000.00	100
124.		2245-01-101-08	State help for Supply of Food Grain	714.00	714.00	100
125.		2245-01-101-09	State help for other works	200.00	200.00	100
126.		2245-01-104-01	Supply of Fodder	200.00	200.00	100
127.		2245-01-282-01	Supply of Medicines	1450.00	1450.00	100
128.		2245-02-101-01	Cash Grant to Helpless and Handicaps	50.00	50.00	100
129.		2245-02-101-02	Supply of Food Grains	100.00	100.00	100
130.		2245-02-101-06	Helping for other States Disaster Public	500.00	500.00	100
131.		2245-02-105-01	Medicines for Cattle	50.00	50.00	100
132.		2245-02-282-01	Supply of Medicines for Human	100.00	100.00	100
133.		2245-80-102-02	Supply of Equipments related to required search, safety and evacuation along with equipments of communication	100.00	100.00	100
134.		2245-80-102-09	Training to State Officers of Multi Core Discipline Groups taken from different cadres	57.00	57.00	100
135.		2245-80-102-12	Grants-in-aid to the Earth Subsidence Striken People	100.00	100.00	100
136.	2245-80-102-14	Arrangement of Relief Camps for interstate Disaster	50.00	50.00	100	
137.	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2029-00-103-01	Land Records Computersation	1526.00	1526.00	100
138.		2029-00-796-04	Strengthening of Revenue Administration and updation of Land Records	2640.00	2640.00	100
139.		3454-01-001-01	Agriculture Census	58.00	58.00	100
140.	42-Rural Development Department (Rural Development Division)	2501-02-101-01	Drought Prone Areas Programme	7938.00	7938.00	100
141.		2501-02-789-01	Drought Prone Areas Programme	2430.00	2430.00	100
142.		2515-00-789-46	Pradhan Mantri Adarsh Gram Yojana	1000.00	1000.00	100
143.		2515-00-796-40	Post State-2 Block	100.00	100.00	100
144.	45-Information Technology and e-Governance Department	2203-00-001-10	National E- Governance(Additional Central Assistance)	7500.00	7500.00	100
145.		2203-00-001-65	Establishment of IT Park	50.00	50.00	100
146.		2203-00-001-68	Establishment of IT Park	50.00	50.00	100
147.		2203-00-001-86	Grant -in- aid to software park	100.00	100.00	100
148.		2203-00-001-89	E-Office	80.00	80.00	100
149.		2203-00-001-A0	Consultancy fee for construction of IT	50.00	50.00	100
150.		2203-00-789-85	Skill Development (Programme for Youth)	100.00	100.00	100
151.		2203-00-796-01	Establishment for Computer Training center in Districts	300.00	300.00	100
152.		4202-02-105-69	Construction of I.I.I.T	250.00	250.00	100
153.		4202-02-105-73	Construction of IT Building	450.00	450.00	100
154.	4202-02-105-74	Construction of IT Park	400.00	400.00	100	

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
155.	47-Transport Department (Transport Division)	3075-60-796-04	Initial Share in Special Purpose Vehicle (SPV) for Railway Project	60.00	60.00	100
156.		5055-00-796-02	Strengthening of Transport Directorate – Construction of Building	120.00	120.00	100
157.		5055-00-796-19	Establishment of Motor Vehicle Driving Training Institute	50.00	50.00	100
158.	48-Urban Development and Housing Department (Urban Development Division)	2215-01-789-01	Assistance Grants to Urban Local Bodies for supply of Drinking Water.	1000.00	1000.00	100
159.		2215-02-789-11	Grants-in-aid to ULBs for Solid Waste Management Scheme	240.00	240.00	100
160.		2215-02-789-12	Grants-in-aid to ULBs for Construction of Sewerage & Drainage	700.00	700.00	100
161.		2217-80-191-59	Grants-in-aid for National Urban livelihood Mission	550.00	550.00	100
162.		2217-80-191-60	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP	1260.00	1260.00	100
163.		2217-80-191-62	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP	2440.00	2440.00	100
164.		2217-80-191-65	Grants-in-aid for Jharkhand Urban Development Fund	500.00	500.00	100
165.		2217-80-191-67	Grants-in-aid for EAP Ranchi Sewerage Drainage & Inner Circular Road Schemes	500.00	500.00	100
166.		2217-80-191-70	Smart City	200.00	200.00	100
167.		2217-80-191-74	Urban Planning & Project Management (Master Plan, City Development Plan and DPRs and Others) from Central Government	80.00	80.00	100
168.		2217-80-191-75	Smart City	600.00	600.00	100
169.		2217-80-191-80	State share to PPP Projects	300.00	300.00	100
170.		2217-80-789-35	Grants-in-aid for Skill development and Capacity Building	50.00	50.00	100
171.		2217-80-789-59	Grants-in-aid for National Urban livelihood Mission	200.00	200.00	100
172.		2217-80-789-60	Grants-in-aid for National Urban livelihood Mission	600.00	600.00	100
173.		2217-80-789-63	Grants-in-aid for Rajiv Awas Yojana	1000.00	1000.00	100
174.		2217-80-789-78	Completion of JNNURM Projects	100.00	100.00	100
175.		2217-80-796-59	Grants-in-aid for National Urban livelihood Mission	750.00	750.00	100
176.		2217-80-796-61	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP (including NLCP) & NGRBA	3000.00	3000.00	100
177.		2217-80-796-62	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP (including NLCP) & NGRBA	7000.00	7000.00	100
178.	2217-80-796-63	Grants-in-aid for Rajiv Awas Yojana	1800.00	1800.00	100	
179.	2217-80-796-67	Grants-in-aid for EAP Ranchi Sewerage Drainage & Inner Circular Road Schemes	2000.00	2000.00	100	
180.	2217-80-796-69	Urban Planning & Project Management (Master Plan, City Development Plan and DPRs and Others) from Central Government	60.00	60.00	100	
181.	2217-80-796-70	Smart City	300.00	300.00	100	
182.	2217-80-796-74	Urban Planning & Project Management (Master Plan, City Development Plan and DPRs and Others) from Central Government	120.00	120.00	100	
183.	2217-80-796-77	Ongoing Scheme under JNNURM (Ranchi Sewerage and CCBP)	13100.00	13100.00	100	
184.	2217-80-796-80	State Share to PPP Projects	700.00	700.00	100	

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
185.	49-Water Resources Department	2711-01-001-01	Repair work during flood at the right bank of river Ganga	100.00	100.00	100
186.		4700-80-800-12	AIBP and other programmes of Water Resources	100.00	100.00	100
187.		4701-80-789-72	Construction of On-going Scheme under Medium Irrigation Project AIBP	100.00	100.00	100
188.		4701-80-796-12	Dam Safety and Hydrology Project-2	50.00	50.00	100
189.		4701-80-796-14	Construction of Jharkhand Irrigation Commission	100.00	100.00	100
190.		4701-80-796-39	Construction of Walmi and Irrigation Building	150.00	150.00	100
191.		4701-80-796-72	Construction of On-going Scheme under Medium Irrigation Project AIBP	275.00	275.00	100
192.		4701-80-800-65	Construction of New scheme under Chotanagpur and Santhal Pargana Irrigation Project	155.00	155.00	100
193.	50-Water Resources Department (Minor Irrigation Division)	4702-00-101-07	Re-establishment Work of Water Bodies	100.00	100.00	100
194.		4702-00-101-36	Ground Water Irrigation Scheme	100.00	100.00	100
195.		4702-00-789-18	Construction of On-going Minor Irrigation Project	50.00	50.00	100
196.		4702-00-789-19	Construction of New Minor Irrigation Scheme	50.00	50.00	100
197.		4702-00-789-20	Maintenance & Restoration of Old Minor Irrigation Scheme	250.00	250.00	100
198.		4702-00-789-28	Construction of Minor Irrigation Scheme	66.00	66.00	100
199.		4702-00-789-35	AIBP and other programmes of Water Resources	300.00	300.00	100
200.		4702-00-796-07	Restoration work of Water Bodies	100.00	100.00	100
201.		4702-00-796-36	Ground Water Irrigation Scheme	200.00	200.00	100
202.	51-Welfare Department (Welfare Division)	2225-02-796-89	Lack and Minor Forest for dues Marketing and Development Programme	3000.00	3000.00	100
203.		2225-03-796-07	Backward Class Development Corporation	50.00	50.00	100
204.	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2204-00-104-32	Grants to Sports Association	120.00	120.00	100
205.		2204-00-789-32	Grants to Sports Association	80.00	80.00	100
206.		2204-00-796-32	Grants to Sports Association	300.00	300.00	100
207.	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	2205-00-796-37	Establishment of Rabindra Bhawan and organizing Workshop	475.00	475.00	100
208.		4202-04-101-01	Construction of Cultural Building	70.00	70.00	100
209.	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2405-00-101-46	Rashtriya Krishi Vikas Yojana Stream-1	160.00	160.00	100
210.		2405-00-796-46	Rashtriya Krishi Vikas Yojana Stream-1	110.00	110.00	100
211.		4405-00-101-58	Rashtriya Krishi Vikas Yojana RKVY	200.00	200.00	100
212.		4405-00-796-63	Establishment of Fisheries Research and Development Centre	125.00	125.00	100
213.		2404-00-102-36	Milch Cattle Induction	1072.85	1072.85	100
214.	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-37	Breed Improvement and Productivity Enhancement Programme	65.00	65.00	100
215.		2404-00-102-38	National Mission on Protein Supplements (NMPS) Scheme	100.00	100.00	100
216.		2404-00-102-41	Fodder Sub Procurement and Distribution Programme	180.00	180.00	100
217.		2404-00-102-46	Fodder Production from Non-forest wasteland/grassland	60.00	60.00	100
218.		2404-00-102-47	Human resource development for Azolla cultivation and Demonstration Unit	60.00	60.00	100
219.		2404-00-102-49	Fodder Block Making Unit	50.00	50.00	100

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
220.	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-51	Establishment of bypass protein making unit	200.00	200.00	100
221.		2404-00-102-52	Establishment/Modernisation of Feed Testing Laboratories	200.00	200.00	100
222.		2404-00-102-60	National Programme for Dairy Development	300.00	300.00	100
223.		2404-00-102-61	Rashtriya Gokul Mission	200.00	200.00	100
224.		2404-00-789-36	Milch Cattle Induction	263.95	263.95	100
225.		2404-00-789-38	National Mission on Protein Supplements (NMPS) Scheme	130.00	130.00	100
226.		2404-00-796-36	Milch Cattle Induction	494.70	494.70	100
227.		2404-00-796-38	National Mission on Protein Supplements (NMPS) Scheme	170.00	170.00	100
228.		2404-00-796-61	Rashtriya Gokul Mission	100.00	100.00	100
229.	55-Rural Development Department (Rural Works Division)	2515-00-001-35	Minimum needs Programme-strengthening of P.I.U.	250.00	250.00	100
230.		2515-00-796-35	Minimum needs Programme-strengthening of P.I.U.	250.00	250.00	100
231.		4515-00-103-14	Minimum needs Programme-Preparation of D.P.R's under P.M.G.S.Y.	250.00	250.00	100
232.		4515-00-103-15	Minimum needs Programme Land Acquisition for Connecting roads under P.M.G.S.Y.	50.00	50.00	100
233.		4515-00-103-20	Strengthening of J.S.R.R.D.A.	100.00	100.00	100
234.		4515-00-789-36	Minimum needs Programme Consultancy Services	100.00	100.00	100
235.		4515-00-796-15	Minimum needs Programme Land Acquisition for Connecting roads under P.M.G.S.Y.	50.00	50.00	100
236.	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-15	Backward Region Grants Fund	25505.00	25505.00	100
237.		2515-00-001-38	Additional Central Assistance (ACA) from LWE Affected Districts	17000.00	17000.00	100
238.		2515-00-789-15	Backward Region Grants Fund	5590.00	5590.00	100
239.		2515-00-789-38	Additional Central Assistance (ACA) from LWE Affected Districts	8500.00	8500.00	100
240.		2515-00-796-15	Backward Region Grants Fund	15805.00	15805.00	100
241.		2515-00-796-38	Additional Central Assistance (ACA) from LWE Affected Districts	25500.00	25500.00	100
242.	57-Urban Development and Housing Department (Housing Division)	2216-02-796-08	Grants-in-aid for PMU and Consultancy	150.00	150.00	100
243.		2216-02-796-09	Construction of Official Building for Jharkhand State Housing Board	250.00	250.00	100
244.		2216-03-789-01	Grants-in-aid for Sidhu Kanhu Housing Scheme	100.00	100.00	100
245.	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-36	Establishment of Model Schools under CSPS	2000.00	2000.00	100
246.		2202-02-789-24	Free Cycle Distribution among Girls Student of General Category (Class-8)	136.00	136.00	100
247.		2202-02-789-36	Establishment of Model Schools under CSPS	680.00	680.00	100
248.		2202-02-796-36	Establishment of Model Schools under CSPS	1320.00	1320.00	100
249.		2202-02-796-45	Construction of Girls Hostel under CSPS	2929.90	2929.90	100
250.		2202-05-796-05	Grants Received to Madarsa under SPQEM Scheme	418.71	418.71	100
251.	60-Women, Child Development and Social Security Department	2235-02-102-94	Model Aanganwadi Centres	78.00	78.00	100
252.		2235-02-103-71	Jiwan Asha	182.00	182.00	100
253.		2235-02-103-81	Skill Development Programme for Women & Adolescent Girls	410.00	410.00	100
254.		2235-02-106-96	ICDS (Strengthening and restructuring	8060.00	8060.00	100

Audit Report (State Finances) for the year ended 31 March 2016

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
255.	60-Women, Child Development and Social Security Department	2235-02-789-81	Skill Development Programme for Women & Adolescent Girls	110.00	110.00	100
256.		2235-02-796-67	Establishment of Rehabilitation Centres for Rescued Dhais and Adolescent Girls through Anti-Trafficking Measures	50.00	50.00	100
257.		2235-02-796-71	Jiwan Asha	213.00	213.00	100
258.		2235-02-796-81	Skill Development Programme for Women & Adolescent Girls	480.00	480.00	100
259.		2235-02-796-92	Nari Utthan Kosh	96.00	96.00	100
260.		2235-02-796-94	Model Aanganwadi Centres	91.00	91.00	100
261.		2235-02-796-96	ICDS (Strengthening and restructuring)	8731.00	8731.00	100
262.		4235-02-102-72	Construction of Remand Home	96.00	96.00	100
263.		4235-02-796-72	Construction of Remand Home	104.00	104.00	100
<b>Total</b>				<b>306697.79</b>	<b>306697.79</b>	<b>100</b>



## Appendix 2.9

Rush of expenditure at the end of the year  
(Reference: Paragraph 2.5; Page 44)

(₹ in crore)

Sl. No.	Name of Department	Head	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage to total expenditure during	
						Jan-March 2016	March 2016
1.	Transport Department (Civil Aviation Division)	5053	100.00	69.18	100.00	100.00	69.18
2.	Women, Child Development and Social Security Department	4235	85.59	83.73	88.80	96.38	94.29
3.	Tourism, Art, Culture, Sports and Youth Affairs Department (Tourism Division)	3452	26.24	13.89	32.46	80.84	42.80
4.	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	4402	28.24	11.10	34.96	80.76	31.74
5.	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2204	26.90	22.85	36.25	74.23	63.05
6.	Welfare Department (Welfare Division)	4225	173.19	125.18	234.38	73.89	53.41
7.	Urban Development and Housing Department (Housing Division)	2216	27.65	23.41	38.47	71.86	60.86
8.	Water Resources Department (Minor Irrigation Division)	4702	33.59	23.61	47.57	70.61	49.63
9.	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404	127.05	70.75	180.01	70.58	39.30
10.	Urban Development and Housing Department (Urban Development Division)	2217	934.85	746.81	1351.58	69.17	55.25
11.	Water Resources Department	4701	163.87	77.94	254.59	64.36	30.61
12.	Water Resources Department	4700	502.83	182.46	803.97	62.54	22.69
13.	Information Technology and e-Governance Department	2203	112.97	49.99	183.97	61.41	27.17
14.	Drinking Water and Sanitation Department	4215	117.68	66.66	193.07	60.95	34.52
15.	Building Construction Department	4059	199.09	79.49	328.21	60.66	24.22
16.	Energy Department	2810	48.00	48.00	80.00	60.00	60.00
17.	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401	261.09	172.41	449.76	58.05	38.33
18.	Home, Jail and Disaster Management Department (Home Division)	4055	120.42	99.79	209.63	57.44	47.60
19.	School Education and Literacy Department (Primary and Adult Education Division)	4202	57.71	22.38	103.38	55.82	21.65
20.	Rural Development Department (Rural Works Division)	2501	159.71	84.44	291.12	54.86	29.01
21.	Food, Public Distribution and Consumer Affairs Department	3456	411.47	207.36	774.11	53.15	26.79
22.	Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	2425	56.75	12.45	108.92	52.10	11.43
23.	Labour, Employment and Skill Development Department	2230	58.39	16.74	112.83	51.75	14.84
24.	Drinking Water and Sanitation Department	2515	1026.77	480.22	2051.74	50.04	23.41
<b>Total</b>			<b>4860.05</b>	<b>2790.84</b>	<b>8089.78</b>	<b>60.08</b>	<b>34.50</b>

**Appendix 2.10**  
**List of Controlling Officers where expenditure remained un-reconciled during 2015-16**  
**(Amounts exceeding ₹ 10 crore in each case)**  
 (Reference: Paragraph 2.6; Page 45)

(₹ in crore)

Sl. No.	Controlling Officers/ Departments	Amount not reconciled
1	Secretary, Law Department Jharkhand, Ranchi	108.83
2	Electoral Commissioner, Election Department Jharkhand, Ranchi	43.53
3	Commissioner of Commercial Taxes, Jharkhand, Ranchi	38.71
4	Secretary, Finance Department Revenue & L.R., Jharkhand, Ranchi	2732.61
5	Secretary, Board of Personnel & Administrative Reforms Jharkhand	277.68
6	Addl. Secretary, Home (Police) Department Section IV Village Police, Jharkhand Commissioner, North C.N. Div. Hazaribagh Commissioner, South C.N. Div. Ranchi	3057.72
7	I.G. (Prison) Home Department Jharkhand, Ranchi	65.59
8	Dy. Secretary, Primary & Adult Education Department Ranchi	6300.56
9	Dy. Secretary, Primary & Adult Education Department Ranchi	103.37
10	Dy. Secretary, Art Culture and Youth Department Jharkhand, Ranchi	35.05
11	Director, Health Service Jharkhand, Ranchi	1685.47
12	Director, Health Service Jharkhand, Ranchi	339.90
13	Under Secretary, Health & Family Welfare, Department Jharkhand, Ranchi	72.98
14	Secretary, Department P.H.E.D., Jharkhand, Ranchi	980.20
15	Secretary, Urban Development. Jharkhand, Ranchi	1351.55
16	Secretary, Minority Welfare Department Jharkhand, Ranchi	224.92
17	Commissioner of Labour, Jharkhand, Ranchi. Dir. Employment & Training Department Jharkhand, Ranchi. Dir., Directorate of Social Security, Jharkhand, Ranchi.	74.81
18	Joint Secretary, Natural Calamity Department Jharkhand, Ranchi.	522.11
19	Secretary, Agriculture Department, Jharkhand, Ranchi	398.17
20	Secretary,, Minor Irrigation., Jharkhand, Ranchi	26.06
21	Commissioner Cum Secretary, 104 –Revenue Department	188.56
22	Dy. Secretary, Rural Dev. Department Jharkhand, Ranchi	1829.83
23	Director, Panchayati Raj Department, Jharkhand, Ranchi	3742.59
24	Secretary, Administration, Finance Department Jharkhand	11.61
25	Secretary, Animal Husbandry and Fisher, Ranchi	76.92
26	Secretary, Transport & Civil Aviation-Cum-State Commissioner, Jharkhand	89.85
<b>Total</b>		<b>24379.18</b>

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

**Appendix-2.11**  
**Details of Surrender on the last day of financial year 2015-16**  
(Reference: Paragraph 2.7.7; Page 47)

(₹ in lakh)

Sl. No.	Head	Plan/Non Plan	Surrender letter no.	Date of surrender	Amount
1	2217-80-192-05	Non Plan	1742	31/03/2016	1.98
2	2217-80-191-40	Non Plan	1744	31/03/2016	3.16
3	2215-02-192-06	Non Plan	1737	31/03/2016	10.00
4	2217-80-193-07	Non Plan	1753	31/03/2016	12.11
5	6217-60-193-02	Non Plan	1756	31/03/2016	16.15
6	2217-80-193-05	Non Plan	1743	31/03/2016	23.28
7	2217-80-001-05	Non Plan	1740	31/03/2016	40.00
8	2217-80-192-07	Non Plan	1752	31/03/2016	45.57
9	2217-80-001-04	Non Plan	1739	31/03/2016	54.41
10	2217-80-192-40	Non Plan	1745	31/03/2016	58.67
11	6217-60-192-03	Non Plan	1755	31/03/2016	60.62
12	2217-80-193-40	Non Plan	1746	31/03/2016	172.04
13	2217-80-192-82	Non Plan	1759	31/03/2016	538.07
14	2217-80-193-83	Non Plan	1760	31/03/2016	652.36
15	2215-02-192-06	Non Plan	250	29/04/2016	10.00
16	2217-80-001-01	Non Plan	250	29/04/2016	50.84
17	2217-80-001-02	Non Plan	250	29/04/2016	5.85
18	2217-80-001-03	Non Plan	250	29/04/2016	31.80
19	2217-80-001-04	Non Plan	250	29/04/2016	54.41
20	2217-80-001-05	Non Plan	250	29/04/2016	40.00
21	2217-80-191-40	Non Plan	250	29/04/2016	3.16
22	2217-80-192-05	Non Plan	250	29/04/2016	1.98
23	2217-80-192-07	Non Plan	250	29/04/2016	45.57
24	2217-80-192-40	Non Plan	250	29/04/2016	58.67
25	2217-80-192-82	Non Plan	250	29/04/2016	538.07
26	2217-80-193-05	Non Plan	250	29/04/2016	23.28
27	2217-80-193-07	Non Plan	250	29/04/2016	12.11
28	2217-80-193-40	Non Plan	250	29/04/2016	172.04
29	2217-80-193-83	Non Plan	250	29/04/2016	652.36
30	2251-00-090-05	Non Plan	250	29/04/2016	165.63
31	6217-60-192-03	Non Plan	250	29/04/2016	60.62
32	6217-60-193-02	Non Plan	250	29/04/2016	16.15
<b>Total</b>					<b>3630.96</b>
1	2217-80-796-37	Plan	1785	31/03/2016	2.51
2	2217-80-789-37	Plan	1784	31/03/2016	14.98
3	2217-80-789-33	Plan	1774	31/03/2016	26.50
4	2217-80-789-33	Plan	1774	31/03/2016	26.50
5	2217-80-789-34	Plan	1777	31/03/2016	31.74
6	2217-80-796-33	Plan	1775	31/03/2016	49.92
7	2217-80-789-35	Plan	1780	31/03/2016	50.00
8	2217-80-191-64	Plan	1827	31/03/2016	50.00
9	2217-80-191-63	Plan	1809	31/03/2016	55.68
10	2217-80-191-38	Plan	1786	31/03/2016	57.99
11	2217-80-796-89	Plan	1813	31/03/2016	68.66
12	2217-80-191-35	Plan	1779	31/03/2016	97.71
13	2217-80-796-63	Plan	1811	31/03/2016	100.00
14	2217-80-796-38	Plan	1787	31/03/2016	110.39
15	2217-80-191-34	Plan	1776	31/03/2016	130.38

Sl. No.	Head	Plan/Non Plan	Surrender letter no.	Date of surrender	Amount
16	2217-80-191-89	Plan	1812	31/03/2016	131.46
17	2217-80-191-89	Plan	1830	31/03/2016	135.37
18	2217-80-191-79	Plan	1795	31/03/2016	165.69
19	2217-80-796-64	Plan	1829	31/03/2016	182.18
20	2217-80-796-35	Plan	1781	31/03/2016	235.17
21	2217-80-191-71	Plan	1820	31/03/2016	302.02
22	2217-80-796-76	Plan	1840	31/03/2016	366.67
23	2217-80-191-33	Plan	1773	31/03/2016	483.40
24	2217-80-789-60	Plan	1823	31/03/2016	600.00
25	2217-80-191-75	Plan	1837	31/03/2016	600.00
26	2217-80-796-75	Plan	1838	31/03/2016	700.00
27	2217-80-796-89	Plan	1831	31/03/2016	737.31
28	2217-80-796-71	Plan	1821	31/03/2016	834.43
29	2217-80-191-60	Plan	1822	31/03/2016	991.89
30	2217-80-796-73	Plan	1836	31/03/2016	1085.00
31	2217-80-191-73	Plan	1835	31/03/2016	1400.00
32	2217-80-796-68	Plan	1817	31/03/2016	1691.74
33	2217-80-191-76	Plan	1839	31/03/2016	2086.67
34	2217-80-796-60	Plan	1824	31/03/2016	2178.55
35	2217-80-191-68	Plan	1816	31/03/2016	2353.27
36	2217-80-191-33	Plan	250	29/04/2016	483.40
37	2217-80-191-34	Plan	250	29/04/2016	130.38
38	2217-80-191-35	Plan	250	29/04/2016	97.71
39	2217-80-191-38	Plan	250	29/04/2016	57.99
40	2217-80-191-79	Plan	250	29/04/2016	165.69
41	2217-80-789-33	Plan	250	29/04/2016	26.50
42	2217-80-789-34	Plan	250	29/04/2016	31.74
43	2217-80-789-35	Plan	250	29/04/2016	50.00
44	2217-80-789-37	Plan	250	29/04/2016	14.98
45	2217-80-796-33	Plan	250	29/04/2016	49.92
46	2217-80-796-35	Plan	250	29/04/2016	235.17
47	2217-80-796-37	Plan	250	29/04/2016	2.51
48	2217-80-796-38	Plan	250	29/04/2016	110.39
49	2217-80-191-60	Plan	250	29/04/2016	991.89
50	2217-80-191-63	Plan	250	29/04/2016	55.68
51	2217-80-191-64	Plan	250	29/04/2016	50.00
52	2217-80-191-68	Plan	250	29/04/2016	2353.27
53	2217-80-191-71	Plan	250	29/04/2016	302.02
54	2217-80-191-73	Plan	250	29/04/2016	1400.00
55	2217-80-191-75	Plan	250	29/04/2016	600.00
56	2217-80-191-76	Plan	250	29/04/2016	2086.67
57	2217-80-789-60	Plan	250	29/04/2016	600.00
58	2217-80-796-60	Plan	250	29/04/2016	2178.55
59	2217-80-796-63	Plan	250	29/04/2016	100.00
60	2217-80-796-64	Plan	250	29/04/2016	182.18
61	2217-80-796-68	Plan	250	29/04/2016	1691.74
62	2217-80-796-71	Plan	250	29/04/2016	834.43
63	2217-80-796-73	Plan	250	29/04/2016	1085.00
64	2217-80-796-75	Plan	250	29/04/2016	700.00
65	2217-80-796-76	Plan	250	29/04/2016	366.67
<b>Total :</b>					<b>35168.26</b>
<b>Grand Total :</b>					<b>38799.22</b>

\*Surrender vide letter dated 29/04/2016 was accepted w.e.f . 31/03/2016

**Appendix-2.12**  
**Rush of Expenditure**  
(Reference: Paragraph 2.7.8; Page 47)

(₹ in lakh)

Sl. No.	HEAD	Allotment	Expenditure in March 2016	Total Expenditure	Percentage of Expenditure in March
1	2217-80-191-63	4.32	4.32	4.32	100
2	2217-80-191-64	10.00	10.00	10.00	100
3	2217-80-191-26	10.51	10.51	10.51	100
4	2217-80-796-35	14.83	14.83	14.83	100
5	2217-80-796-64	17.82	17.82	17.82	100
6	2217-80-796-60	71.45	71.45	71.45	100
7	2217-80-796-75	200.00	200.00	200.00	100
8	2217-80-796-71	485.57	485.57	485.57	100
9	2217-80-191-72	500.00	500.00	500.00	100
10	2217-80-191-60	658.11	658.11	658.11	100
11	2217-80-191-71	757.98	757.98	757.98	100
12	6217-60-192-03	760.23	760.23	760.23	100
13	6217-60-191-03	1023.69	1023.69	1023.69	100
14	2217-80-796-89	1200.00	1131.34	1131.34	100
15	2217-80-796-55	1400.00	1400.00	1400.00	100
16	2217-80-191-89	1500.00	1430.67	1430.67	100
17	2217-80-796-89	3000.00	2262.69	2262.69	100
18	2217-80-191-89	2500.00	2364.63	2364.63	100
19	2215-02-796-12	2500.00	2500.00	2500.00	100
20	2217-80-796-72	2600.00	2600.00	2600.00	100
21	2217-80-796-78	4500.00	4500.00	4500.00	100
22	2217-80-191-56	4600.00	4600.00	4600.00	100
23	2217-80-796-34	5500.00	5500.00	5500.00	100
24	2217-80-191-79	7234.31	7234.31	7234.31	100
<b>Total</b>				<b>40038.15</b>	
1	2217-80-191-37	592.01	573.31	592.01	96.84
2	2215-02-796-11	500.00	430.1	500.00	86.02
3	2217-80-789-37	95.02	80.25	95.02	84.46
4	2217-80-796-76	133.33	108.33	133.33	81.25
5	2217-80-193-05	16.14	12.96	16.14	80.3
6	2217-80-192-05	20.52	15.87	20.52	77.34
7	2215-01-191-01	4000.00	3081.89	4000.00	77.05
8	2217-80-796-38	1239.61	934.86	1239.61	75.42
9	2217-80-191-76	358.33	258.33	358.33	72.09
10	2217-80-796-68	3368.26	2421.35	3368.26	71.89
11	2217-80-191-36	300.00	210.53	300.00	70.18
12	2215-02-191-11	400.00	279.85	400.00	69.96
13	2217-80-192-82	4626.33	3223.75	4626.33	69.68
14	2217-80-789-56	1770.00	1200.00	1770.00	67.80
15	2217-80-796-56	10992.00	7160.23	10992.00	65.14
16	2217-80-191-81	10734.78	6378.56	10511.82	60.68
<b>Total</b>				<b>38923.37</b>	

**Appendix-2.13**  
**Surrender of whole budget provision**  
(Reference: Paragraph 2.7.10; 48)

(₹ in crore)

Sl. No.	HEAD	Allotment			
		Original	Supplementary	Surrender	Final
1	2215-01-789-01	10.00	0.00	10.00	0.00
2	2215-02-789-11	2.40	0.00	2.40	0.00
3	2215-02-789-12	7.00	0.00	7.00	0.00
4	2217-80-001-05	0.40	0.00	0.40	0.00
5	2217-80-191-59	5.50	0.00	5.50	0.00
6	2217-80-191-61	12.60	0.00	12.60	0.00
7	2217-80-191-62	24.40	0.00	24.40	0.00
8	2217-80-191-65	5.00	0.00	5.00	0.00
9	2217-80-191-67	5.00	0.00	5.00	0.00
10	2217-80-191-69	0.40	0.00	0.40	0.00
11	2217-80-191-70	2.00	0.00	2.00	0.00
12	2217-80-191-74	0.80	0.00	0.80	0.00
13	2217-80-191-75	6.00	0.00	6.00	0.00
14	2217-80-191-80	3.00	0.00	3.00	0.00
15	2217-80-789-35	0.50	0.00	0.50	0.00
16	2217-80-789-59	2.00	0.00	2.00	0.00
17	2217-80-789-60	6.00	0.00	6.00	0.00
18	2217-80-789-63	10.00	0.00	10.00	0.00
19	2217-80-789-64	10.00	0.00	10.00	0.00
20	2217-80-789-78	1.00	0.00	1.00	0.00
21	2217-80-796-59	7.50	0.00	7.50	0.00
22	2217-80-796-61	30.00	0.00	30.00	0.00
23	2217-80-796-62	70.00	0.00	70.00	0.00
24	2217-80-796-63	18.00	0.00	18.00	0.00
25	2217-80-796-67	20.00	0.00	20.00	0.00
26	2217-80-796-69	0.60	0.00	0.60	0.00
27	2217-80-796-70	3.00	0.00	3.00	0.00
28	2217-80-796-74	1.20	0.00	1.20	0.00
29	2217-80-796-77	131.00	0.00	131.00	0.00
30	2217-80-796-80	7.00	0.00	7.00	0.00
<b>Total</b>		<b>402.30</b>	<b>0.00</b>	<b>402.30</b>	<b>0.00</b>

**Appendix 3.1**  
**Utilisation certificates outstanding as on 31 March, 2016**  
(Reference: Paragraph 3.1.1; Page 51)

(₹ in crore)

Department	Up to 2014-15 (GIA sanctioned up to 2013-14)		During 2015-16 (GIA sanctioned during 2014-15)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	38	46.41	93	119.48	131	165.89
Education	53	542.60	164	9320.30	217	9862.90
Co-operative	123	147.09	3	9.00	126	156.09
Animal Husbandry	42	27.03	Nil	Nil	42	27.03
Medical	2	35.00	3	160.00	5	195.00
Welfare	478	377.52	215	226.26	693	603.78
Agriculture	34	74.32	11	85.34	45	159.66
Land Revenue	1	0.21	Nil	Nil	1	0.21
Urban Development	3820	1503.41	950	897.57	4770	2400.98
Others	1115	2254.55	1237	6499.59	2352	8754.14
<b>Total</b>	<b>5706</b>	<b>5008.14</b>	<b>2676</b>	<b>17317.54</b>	<b>8382</b>	<b>22325.68</b>

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

**Appendix 3.2**  
**List of auditable units identified u/s 14 & 15 of CAG's DPC Act**  
(Reference: Paragraph 3.2.1; Page 55)

Sl. No.	Department	Name of the office	District	Audited upto
1	Health	District Rural Health Society	Bokaro	2013-14
2	Health	District Rural Health Society	Chatra	2012-13
3	Health	District Rural Health Society	Deoghar	2012-13
4	Health	District Rural Health Society	Dhanbad	2013-14
5	Health	District Rural Health Society	Dumka	2011-12
6	Health	District Rural Health Society	East Singhbhum	2013-14
7	Health	District Rural Health Society	Garhwa	2011-12
8	Health	District Rural Health Society	Giridih	2013-14
9	Health	District Rural Health Society	Godda	2012-13
10	Health	District Rural Health Society	Gumla	2011-12
11	Health	District Rural Health Society	Hazaribagh	2012-13
12	Health	District Rural Health Society	Jamtara	2012-13
13	Health	District Rural Health Society	Khunti	2011-12
14	Health	District Rural Health Society	Koderma	2011-12
15	Health	District Rural Health Society	Latehar	12/2012
16	Health	District Rural Health Society	Lohardaga	3/2012
17	Health	District Rural Health Society	Pakur	2007-08
18	Health	District Rural Health Society	Palamu	2007-08
19	Health	District Rural Health Society	Ranchi	7/2005
20	Health	District Rural Health Society	Ramgarh	2011-12
21	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2010-11
22	Health	District Rural Health Society	Saraikela Kharsawan	9/2014
23	Health	District Rural Health Society	Simdega	2013-14
24	Health	District Rural Health Society	West Singhbhum	2007-08
25	Health	District Rural Health Society	Sahebganj	SI
26	Education	Jharkhand Shiksha Pariyojana Parishad, Ranchi	Ranchi	2014-15
27	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	SI
28	Rural Development	DRDA	Bokaro	2011-12
29	Rural Development	DRDA	Chatra	12/2015
30	Rural Development	DRDA	Deoghar	2011-12
31	Rural Development	DRDA	Dhanabad	2012-13
32	Rural Development	DRDA	Dumka	12/2015
33	Rural Development	DRDA	Jamshedpur	2014-15
34	Rural Development	DRDA	Garhwa	2010-11
35	Rural Development	DRDA	Giridih	2011-12
36	Rural Development	DRDA	Godda	2011-12
37	Rural Development	DRDA	Gumla	2012-13
38	Rural Development	DRDA	Hazaribagh	2012-13
39	Rural Development	DRDA	Koderma	2010-11
40	Rural Development	DRDA	Lohardaga	2012-13
41	Rural Development	DRDA	Pakur	2011-12
42	Rural Development	DRDA	Palamau	09/2015
43	Rural Development	DRDA	Ranchi	2014-15
44	Rural Development	DRDA	Sahebganj	03/2015
45	Rural Development	DRDA	Chaibasa	2011-12



Sl. No.	Department	Name of the office	District	Audited up to
46	Rural Development	DRDA	Jamtara	2010-11
47	Rural Development	DRDA	Simdega	2011-12
48	Rural Development	DRDA	Saraikela	12/2012
49	Rural Development	DRDA	Latehar	2004-05
50	Rural Development	DRDA	Ramgarh	09/2010
51	Rural Development	DRDA	Khunti	Nil
52	Education (S&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	02/2015
53	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2012-13
54	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	07/2014
55	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
56	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
57	Industry	Industrial Area Development Authority, Ranchi	Ranchi	09/2014
58	Industry	Industrial Area Development Authority, Bokaro	Bokaro	09/2015
59	Industry	Industrial Area Development Authority, Jamshedpur	Jamshedpur	01/2016
60	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
61	Science & Technology	Science & Technology Council, Govt. of Jharkhand	Ranchi	2007-08
62	Biotechnology	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
63	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
64	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
65	Animal Husbandry	Regional Poultry Farm, Ranchi	Ranchi	2008-09
66	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
67	Information and Public Relation	Govt. Press, Ranchi	Ranchi	2010-11
68	Education & Research	Birsa Agriculture University	Ranchi	2006-07
69	Forest	Jharkhand Bio-Diversity Council, Doranda, Ranchi	Ranchi	Nil (New item)
70	Industry	Chief Executive Officer, Jharkhand State Khadis village Industries Board, Ranchi	Ranchi	Going on
71	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2004-05
72	Education	Director, R.K. Mission Ashram, Morabadi, Ranchi	Ranchi	2007-08
73	Education	Jharkhand Mahila Samakhya Society, Kadru Ranchi	Ranchi	2005-06
74	Art, Culture and Sports	National Games Organising Committee, Morabadi, Ranchi	Ranchi	2008-09

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

**Appendix 3.3**  
**Major Works under Revenue Section**  
(Reference: Paragraph 3.5; Page 58)

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Description	Detailed Head	Amount
2040	00	101	02	District Charges	0545 Major Works	0.52
2059	80	053	13	Capital Maintenance Work under Electric Works	0545 Major Works	0.35
2059	80	001	11	Direction-Park maintenance	0545 Major Works	0.35
2515	00	001	28	Executive Engineer (REO) for non P.M.G.S.Y. Road	0545 Major Works	0.01
3054	03	337	01	Road Works	0545 Major Works	6.57
<b>Total</b>						<b>7.80</b>

**Appendix 3.4**  
**Operation of Minor Head '800 – Other Expenditure' ( 10 per cent and above)**  
(Reference: Paragraph 3.7; Page 60)

(₹ 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	2401	Crop Husbandry	449.67	50.33	11.24
2	2501	Special Programmes for Rural Development	291.14	60.86	20.90
3	2801	Power	2124.44	406.96	19.16
4	4047	Capital Outlay on other Fiscal Services	32.34	11.97	37.01
5	4070	Capital Outlay on other Administrative Services	1.19	1.09	91.60
6	4401	Capital Outlay on Crop Husbandry	8.16	1.00	12.25
7	4403	Capital Outlay on Animal Husbandry	11.88	1.74	14.65
8	4701	Capital Outlay on Medium Irrigation	254.58	144.32	56.69
9	6245	Loans for Relief on account of Natural Calamities	0.08	0.08	100.00
10	7610	Loans to Government	30.31	13.19	43.52
<b>Total</b>			<b>3203.79</b>	<b>691.54</b>	<b>21.59</b>

**Appendix 3.5**  
**Operation of Minor Head '800 – Other Receipts' ( 40 per cent and above)**  
(Reference: Paragraph 3.7; Page 60)

(₹ 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.	0051	Public Service Commission	3.79	3.79	100.00
2.	0050	Dividend and Profits	0.47	0.47	100.00
3.	0801	Power	3.56	3.56	100.00
4.	0435	Other Agricultural Programmes	4.39	4.39	100.00
5.	0058	Stationery and Printing	0.01	0.01	100.00
6.	1053	Civil Aviation	10.11	10.11	100.00
7.	0404	Dairy Development	1.06	1.06	100.00
8.	0211	Family Welfare	0.03	0.03	100.00
9.	0700	Major Irrigation	19.27	19.27	100.00
10.	0701	Medium Irrigation	42.01	42.01	100.00
11.	1456	Civil Supplies	18.91	18.91	100.00
12.	0075	Miscellaneous General Services	8.89	8.87	99.78
13.	0406	Forestry and Wild Life	4.13	4.12	99.76
14.	0702	Minor Irrigation	1.97	1.94	98.48
15.	0425	Co-operation	20.31	19.78	97.39
16.	0070	Other Administrative Services	557.90	539.22	96.65
17.	0515	Other Rural Development Programmes	43.60	39.73	91.12
18.	0401	Crop Husbandry	33.55	30.13	89.81
19.	1054	Roads and Bridges	69.35	62.24	89.75
20.	0215	Water Supply and Sanitation	14.66	12.99	88.61
21.	0059	Public Works	3.88	3.28	84.54
22.	0235	Social Security and Welfare	3.73	3.10	83.11
23.	0852	Industries	1.60	1.18	73.75
24.	0041	Taxes on Vehicles	632.59	387.87	61.31
25.	0210	Medical and Public Health	13.32	7.43	55.78
26.	0405	Fisheries	6.49	3.39	52.23
27.	0250	Other Social Services	1.77	0.84	47.46
28.	0403	Animal Husbandry	4.32	1.97	45.60
29.	1452	Tourism	6.75	2.87	42.52
30.	0202	Education, Sports, Art and Culture	19.98	8.41	42.09
31.	0071	Contributions and Recoveries towards Pension	3.39	1.40	41.30
<b>Total</b>			<b>1555.79</b>	<b>1244.37</b>	<b>79.98</b>

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

<b>Terms</b>	<b>Basis of calculation and explanation</b>
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 atleast 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.

Acronyms	Full Form
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
14 <sup>th</sup> FC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax