

Appendix 1.1 Part A
(Reference: Paragraph- 1.1; Page 1)

PROFILE OF JHARKHAND							
A. General Data							
Sl. No.	Particulars					Figures	
1	Area					79,714 Sq. km.	
2	Population						
	a.	As per 2001 Census				2.69 crore	
	b.	2010-11				3.30 crore	
3	A	Density of Population ¹ (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) ² (All India Average = 21.9%)					36.9 per cent	
5	A	Literacy ³ (As per 2001 Census) (All India Average = 64.80%)				44 per cent	
	B	Literacy (As per 2011 Census) (All India Average = 73%)				66.4 per cent	
6	Infant mortality ⁴ 2016 (per 1000 live births) (All India = 34 per 1000 live births)					29	
7	Human Development Index ⁵						
	a.	1999-2000 (All India = 0.387)				NA	
	b.	2007-2008 (All India = 0.467)				0.376	
8	Gross State Domestic Product (GSDP) at current prices in 2017-18 taking as base year 2011-12					₹ 2,55,271 crore	
9	Per capita GSDP CAGR (2008-09 to 2017-18)		Jharkhand			11.1 per cent	
			General Category States			13.1 per cent	
10	GSDP CAGR (2008-09 to 2017-18) ⁶		Jharkhand			12.6 per cent	
			General Category States			14.5 per cent	
11	Population Growth ⁷ (2008-09 to 2017-18)		Jharkhand			12.7 per cent	
			General Category States			11.6 per cent	
B. Financial Data⁴							
Sl. No.	Particulars			Figures (in per cent)			
				2008-09 to 2016-17		2016-17 to 2017-18	
	CAGR			General Category States	Jharkhand	General Category States	Jharkhand
1	a.	of Revenue Receipts		15.1	17.21	11.3	12.12
2	b.	of Tax Revenue		14.9	17.13	12.2	(-7.11)
3	c.	of Non Tax Revenue		9.5	13.43	5.9	46.65
4	d.	of Total Expenditure		15.8	16.97	4.7	13.04
5	e.	of Capital Expenditure		14.0	17.20	1.0	10.05
6	f.	of Revenue Expenditure on Education		14.5	13.31	6.2	(-1.61)
7	g.	of Revenue Expenditure on Health		16.2	16.83	10.7	29.52
8	h.	of Salaries & Wages		13.4	10.74	8.9	25.70
9	i.	of Pension		16.2	19.60	22.9	43.00

¹ Census Info India 2011 Final Population Totals

² Economic Survey Report 2017-18 (January, 2018), Vol. II, Page A 160-161

³ Economic Survey Report 2017-18 (January, 2018), Vol. II, Page A 155

⁴ Economic Survey Report 2017-18 (January, 2018), Vol. II, Page A 151

⁵ Economic Survey Report 2017-18 (January, 2018), Vol. II, Page A 151

⁶ 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 1st October 2001-26)

⁷ In the GSDP Statement released by MoSPI on 28 July 2018, GSDP figures for the year 2017-18 regarding Andhra Pradesh, Gujarat, Haryana, Kerala, Rajasthan, West Bengal, Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland and Tripura have been obtained from concerned PAG/AGs

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

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

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

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

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

Part C: Layout of Finance Accounts

Statement	Layout
Statement No. 1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No. 2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No. 3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No. 4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No. 6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition, 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No. 7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in Statement-2, 3 and 4.
Statement No. 8	Depicts comparative summary of Government Investment in the share capital of different concerns.
Statement No. 9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 10	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A note 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 2017-18.
Statement No. 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 2018.
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 2017-18.
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
Abstract of Receipts and Disbursements for the year 2017-18
(Reference: paragraph 1.1.1; Page 1)

Abstract of Receipts and Disbursements for the year 2017-18									
Receipts					Disbursements				
2016-17		2017-18		2016-17		2017-18			
	Section-A: Revenue					Estt.	State & Central Scheme	Total	
47053.93	I. Revenue Receipts		52756.03	45089.03	I. Revenue Expenditure	27952.98	22999.09	50952.07	50952.07
13299.25	Tax Revenue		12353.44	13023.75	General Services	16105.9	452.41	16558.33	
				18557.37	Social Services	6834.83	12740.14	19574.97	
5351.41	Non-tax Revenue		7846.67	7977.83	Education, Sports, Art and Culture	4698.17	3267.57	7965.74	
				1967.69	Health and Family Welfare	1021.13	1527.59	2548.72	
19141.92	State's share of Union Taxes		21143.63	4103.9	Water supply, Sanitation, Housing and Urban Development	346.5	4337.27	4683.77	
1875.29	Non-plan Grants	Finance Commission Grants	1583.03	132.1	Information and Broadcasting	96.89	88.77	185.66	
6972.89	Grants for State Plan Schemes	Other Grants to State	1844.02	1311.94	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	129.53	955.44	1084.97	
593.16	Grants for Central and Centrally Sponsored Plan Schemes	Centrally sponsored schemes	7985.24	131.39	Labour and Labour Welfare	60.61	50.29	110.90	
				2905.36	Social Welfare and Nutrition	450.4	2513.21	2963.61	
				27.16	Others	31.60	0	31.6	
				13507.91	Economic Services	5012.23	9806.54	14818.77	
				2206.18	Agriculture and Allied Activities	581.85	1435.00	2016.85	
				7246.95	Rural Development	583.29	5461.58	6044.87	
				0	Special Areas Programmes	0	0	0	
				322.76	Irrigation and Flood Control	387.23	10.96	398.19	
				1754.63	Energy	3004.06	1526.06	4530.12	
				316.89	Industry and Minerals	64.67	200.16	264.83	
				445.59	Transport	288.97	241.96	530.93	
				0	Science, Technology and Environment	0	0	0	
				1214.91	General Economic Services	102.16	930.82	1032.98	
				0	Grants-in-aid and Contributions	0	0	0	
				45089.03	Total	27953	22999.1	50952.07	
0	II Revenue Deficit carried over to Section B		0	1964.9	II Revenue Surplus Section B				1803.96
47053.93	Total		52756.03	47053.93	Total				52756.03

Abstract of Receipts and Disbursements for the year 2017-18									
Receipts				Disbursements					
2016-17		2017-18		2016-17		2017-18			
Section B									
1904.72	III Opening Cash Balance including permanent advances & cash balance investment		1947.85	0	III Opening Over Draft from Reserve Bank of India				0
	IV Miscellaneous Capital Receipts		25.09	10860.68	IV Capital Outlay	69.14	11883.6	11952.71	11952.71
				589.61	General Services	68.81	738.3	807.11	
				1532.02	Social Services	0.33	1527.74	1528.07	
				253.5	Education, Sports, Art and Culture	0	360.27	360.27	
				511.55	Health and Family Welfare	0	309.49	309.49	
				354.72	Water supply, Sanitation, Housing and Urban Development	0.33	531.87	532.2	
				8.85	Information and Broadcasting	0	10.9	10.9	
				264.04	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	265.29	265.29	
				116.96	Social Welfare and Nutrition	0	16.53	16.53	
				22.4	Others	0	33.39	33.39	
				8739.05	Economic Services	0	9617.53	9617.53	
				569.31	Agriculture and Allied Activities	0	607.33	607.33	
				2074.57	Rural Development	0	2092.79	2092.79	
				0	Special Areas Programme	0	0	0	
				1510.91	Irrigation and Flood Control	0	1689.15	1689.15	
				0	Energy	0	0	0.00	
				5	Industry and Minerals	0	15.50	15.50	
				4504.99	Transport	0	5141.76	5141.76	
				74.27	General Economic Services	0	71	71.00	
38.46	V Recoveries of Loans and Advances	42.41	42.41	1335.06	V Loans and Advances Disbursed	88.80	1762.87	1851.67	1851.67
0	From Power Projects	0		1228.51	For Power Projects	0	1760.67	1760.67	
37.20	From Govt. Servants	40.89		52.46	To Government Servants	55.59	0	55.59	
1.26	From Others	1.52		54.09	To Others	33.21	2.20	35.41	
1964.89	VI Revenue Surplus brought down		1803.96	0	VI Revenue Deficit brought down	0	0	0	0

Abstract of Receipts and Disbursements for the year 2017-18									
Receipts					Disbursements				
2016-17		2017-18		2016-17		2017-18			
7081.42	VII Public Debt Receipts		8136.85	2077.88	VII Repayment of Public Debt				2949.50
0	External Debt	0	0	0	External Debt				
6847.13	Internal Debt other than Ways and Means Advances and Over Draft		7905.24	1920.39	Internal Debt other than Ways and Means Advances and Over Draft			2788.46	
0	Transaction under Ways and Means Advances		0	0	Transaction under Ways and Means Advances			0	
0	Net Transaction under Over Draft.		0	0	Net Transaction under Over Draft			0	
234.29	Loans and Advances from Central Government		231.61	157.49	Repayments of Loans and Advances to Central Government			161.04	
	VIII Appropriation to Contingency Fund		0	0	VIII Appropriation to Contingency Fund				
	IX Amount transferred to Contingency Fund		0	0	IX Expenditure from Contingency Fund				
22051.80	X Public Accounts Receipts		27833.30	16819.82	X Public Accounts Disbursements				22885.14
872.60	Small Savings and Provident Funds		1016.43	994.11	Small Savings and Provident Funds			949.91	
452.88	Reserve Funds		401.00	70.13	Reserve Funds			109.17	
300.58	Suspense and Miscellaneous		-163.21	330.96	Suspense and Miscellaneous			61.00	
9280.63	Remittances		10558.88	9310.76	Remittances			10466.40	
11145.11	Deposits and Advances		16020.20	6113.86	Deposits and Advances			11298.66	
0	Inter State Settlement		0	0	Inter-state Settlement			0	
0	XI Closing Over Draft from Reserve Bank of India			1947.85	XI Cash Balance at the end of the Year			150.44	150.44
				0	Cash in Treasuries and Local Remittances			0	
				502.26	Deposits with Reserve Bank			-242.16	
				6.5	Departmental Cash Balance including Permanent Advances			38.04	
				0	Investment of Earmarked Fund			0	
				1439.09	Cash Balance Investment			354.56	
80095.22	Total		92545.49	80095.22	Total				92545.49

Appendix 1.3
Time series data on the State Government finances
(Reference: Paragraph 1.3 & 1.9.2; Page 7 & 27)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	26137(85)	31565(83)	40638(75)	47054(87)	52756(87)
(i) Tax Revenue	9380(36)	10350(33)	11478(28)	13299(28)	12353(23)
Goods and Services Tax	-	-	-	-	4124(34)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	7305(78)	8070(78)	8999(78)	10549(80)	5715(46)
State Excise	628(7)	740(7)	912(8)	962(7)	841(7)
Taxes on Vehicles	495(5)	660(6)	633(6)	682(5)	779(6)
Stamps and Registration fees	502(5)	531(5)	532(5)	607(5)	469(4)
Land Revenue	230(3)	84(1)	164(1)	240(2)	156(1)
Taxes on Goods and Passengers	1(0)	1(0)	1(0)	0(0)	0(0)
Other Taxes	219(2)	264(3)	237(2)	259(2)	270(2)
(ii) Non Tax Revenue	3753(14)	4335(14)	5853(14)	5351(11)	7847(15)
(iii) State's share of Union taxes and Duties	8939(34)	9487(30)	15969(39)	19142(41)	21144(40)
(iv) Grants-in-aid from Government of India	4065(16)	7393(23)	7338(18)	9262(20)	11412(22)
2. Miscellaneous Capital Receipts	0	0	0	0	25
3. Recoveries of Loans and Advances	23	33	31	38	42
4. Total Revenue and Non-debt capital receipts (1+2+3)	26160	31598	40669	47092	52824
5. Public Debt Receipts	4703(15)	6690(17)	13245(25)	7081(13)	8137(13)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4597	6537	13080	6847	7905
Net transactions under Ways and Means Advances and Overdrafts	316	0	0	0	0
Loans and Advances from Government of India	106	153	165	234	231.61
6. Total Receipts in the Consolidated Fund (4+5)	30863	38288	53914	54174	60960
7. Contingency Fund Receipts	Nil	Nil	Nil	Nil	Nil
8. Public Account Receipts	14275	20189	29037	22052	27833
9. Total Receipts of the State (6+7+8)	45138	58477	82951	76225	88794
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	23472(82)	31795(83)	36553(70)	45088(79)	50952(79)
Plan/State Schemes, CASC, CSS	6288(27)	12436(39)	15793(43)	22193(49)	22999(45)
Non Plan/Establishment	17184(73)	19359(61)	20760(57)	22895(51)	27953(55)
General Services (including interest payments)	9960(42)	10624(33)	12002(33)	13024(29)	16558(32)
Social Services	8215(35)	11915(37)	14844(41)	18557(41)	19575(39)
Economic Services	5297(23)	9256(29)	9707(26)	13507(30)	14819(29)
Grants-in-aid and contributions	Nil	Nil	Nil	Nil	Nil
11. Capital Expenditure	4722(17)	5543(15)	8159(16)	10861(19)	11953(18)
Plan/State Schemes, CASC and CSS	4706(100)	5520(100)	8087(99)	10814(99)	11884(99)
Non Plan/Establishment	16(0)	23(0)	72(1)	47(1)	69(1)
General Services	168(3)	326(6)	571(7)	590(6)	807(7)
Social Services	924(20)	910(16)	1024(13)	1532(14)	1528(13)
Economic Services	3630(77)	4307(78)	6564(80)	8739(80)	9618(80)
12. Disbursement of Loans and Advances	222(1)	824(2)	7480⁸(14)	1335(2)	1852(3)
13. Total Expenditure (10+11+12)	28416	38162	52192	57284	64756
14. Repayments of Public Debt	1997	1880	2246	2078	2950
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1542(77)	1722(92)	2079(93)	1920(92)	2788(95)

⁸ Includes loans amounting to ₹ 5,553 crore made from borrowings of the State on UDAY bonds

	2013-14	2014-15	2015-16	2016-17	2017-18
Net transactions under Ways and Means Advances and Overdraft	316(16)	0	0	0	0
Loans and Advances from Government of India	139(7)	158(8)	167(7)	158(8)	161(5)
15. Appropriation to Contingency Fund	Nil	Nil	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	30413	40042	54438	59362	67706
17. Contingency Fund disbursements	-	-	0	0	0
18. Public Account disbursements	14094	19277	27053	16820	22885
19. Total disbursement by the State (16+17+18)	44507	59319	81491	75851	90591
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	2665	-230	4085	1966	1804
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-2256	-6564	-11523 ⁹	-10192	-11933
22. Primary Deficit(-)/Surplus(+) (21-23)	358	-3635	-8203	-6020	-7271
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2614	2929	3320	4172	4662
24. Financial Assistance to local bodies etc.	6422	12404	14891	20332	20714
25. Ways and Means Advances/Overdraft availed (days)	8	-	0	3	7
Ways and Means Advances availed (days)	8	-	0	3	7
Overdraft availed (days)	0	-	0	0	0
26. Interest on Ways and Means Advances/Overdraft	0.21	-	0	0	0.21
27 (a) Gross State Domestic Product at current price (GSDP)[@]	188567	218525	206613	235560	255271
27 (b) Gross State Domestic Product at constant price (GSDP)[@]	165816	186534	174881	194475	203358
28 Outstanding Fiscal liabilities (year end)	37594	43569	56530	66827	77095
29. Outstanding guarantees (year-end) (including interest)	-	-	157	157	157
30. Maximum amount guaranteed (year end)	-	-	157	157	157
31. Number of incomplete projects (value ₹ 1 crore and above)	328	402	195	280	113
32. Capital blocked in incomplete Projects	760	1824	2089	4778	1403
Part E. Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP at current price	4.97	4.74	5.56	5.65	4.84
Own Tax revenue/GSDP at constant price	5.66	5.55	6.56	6.84	6.07
Own Non-Tax Revenue/GSDP at current price	2.0	2.0	2.8	2.3	3.1
Own Non-Tax Revenue/GSDP at constant price	2.26	2.32	3.35	2.75	3.86
Central Transfers/GSDP at current price	4.74	4.34	7.73	8.17	8.28
Central Transfers/GSDP at constant price	2.45	3.96	4.20	4.76	5.61
II Expenditure Management					
Total Expenditure/GSDP at current price	15.07	17.46	25.26	24.32	25.37
Total Expenditure/GSDP at constant price	17.14	20.46	29.84	29.46	31.84
Total Expenditure/Revenue Receipts	108.7	120.9	128.4	121.7	122.7
Revenue Expenditure/Total Expenditure	82.6	83.3	70.0	78.7	78.7
Expenditure on Social Services (including L&A)/Total Expenditure	32.2	33.7	30.5	35.2	32.6
Expenditure on Economic Services (including L&A)/Total Expenditure	32.1	37.6	45.3	41.0	40.5

⁹ 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

	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Expenditure/Total Expenditure	16.6	14.5	15.6	19.0	18.5
Capital Expenditure on Social and Economic Services/Total Expenditure.	16	13.7	14.5	17.9	17.2
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP at current price	1.41	-0.11	1.98	0.83	0.71
Revenue deficit (surplus)/GSDP at constant price	1.61	-0.12	2.34	1.01	0.89
Fiscal deficit/GSDP at current price	-1.20	-3.00	-5.58	-4.33	-4.67
Fiscal deficit/GSDP at constant price	-1.36	-3.52	-6.59	-5.24	-5.87
Primary Deficit (surplus) /GSDP at current price	0.19	-1.66	-3.97	-2.56	-2.85
Primary Deficit (surplus) /GSDP at constant price	0.22	-1.95	-4.69	-3.10	-3.58
Revenue Deficit/Fiscal Deficit	118.1	-3.5	-35.5	-19.3	-15.1
Primary Revenue Balance/GSDP at current price	0.19	-1.66	-3.97	-2.56	-2.85
Primary Revenue Balance/GSDP at constant price	0.22	-1.95	-4.69	-3.10	-3.58
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP at current price	19.94	19.94	27.36	28.37	30.20
Fiscal Liabilities/GSDP at constant price	22.67	23.36	32.32	34.36	37.91
Fiscal Liabilities/RR	143.8	138.03	139.1	142.0	146.1
Primary deficit vis-à-vis quantum spread	605	-376	-13468	-1924	-6009
Debt redemption (Principal + interest)/Total debt receipt	Nil	Nil	Nil	Nil	Nil
V Other Fiscal Health Indicators					
Return on Investment	18	Nil	Nil	Nil	Nil
Balance from Current Revenue (₹ in crore)	6208	6593	14226	16773	N.A.
Financial Assets/Liabilities	100	103	109	111	111
Loans and Advances On General Services	0	0	0	0	0
Loans and Advances On Social Services	20	20	43	47	31.7
Loans and Advances On Economic Services	189	787	7388	1236	1764.4
Assets			57153	67419	77635
Liabilities			62291	74522	86542

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

@ Figures obtained from CSO

(http://mospi.nic.in/Mospi_New/site/inner.asp?statis=3&menu_id=82).

Appendix 1.4 Part-A
Details of functions of ULBs as per the 74th Constitutional Amendment Act (Schedule XII)
(Reference: Paragraph 1.6.5.1; Page 19)

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 1.4 Part-B
Details of functions of PRIs as per the 73rd Constitutional Amendment Act (Schedule XII)
(Reference: Paragraph 1.6.5.2; Page 20)

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 1.5
Summarised financial position of the Government of Jharkhand as on 31 March 2018
(Reference: Paragraphs 1.9.1; Page 26)

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
48682.31	Internal Debt -		53799.09
28280.21	Market Loans bearing interest	33087.68	
0.07	Market Loans not bearing interest	0.07	
6.30	Loans from Life Insurance Corporation of India	6.30	
10566.90	Loans from other Institutions	11622.17	
0	Ways and Means Advances	0	
9828.83	Special securities issued to NSS Fund of Central Government	9082.87	
0	Overdrafts from Reserve Bank of India	0	
2162.28	Loans and Advances from Central Government -		2232.86
0	Pre 1984-85 Loans	0	
19.37	Non-Plan Loans	17.57	
2142.91	Loans for State Plan Schemes	2215.29	
500	Contingency Fund		500
1075.67	Small Savings, Provident Funds etc.		1142.18
13647.49	Deposits		18369.87
1259.21	Reserve Funds		1551.04
0	Remittance Balances		39.68
92.07	Suspense and Miscellaneous Balances		0
7103.25	Cumulative excess of receipts over expenditure		8907.21
74522.28	Total		86541.93
	Assets		
55033.98	Gross Capital Outlay on Fixed Assets -		66961.60
183.11	Investments in shares of Companies, Corporations, etc.	275.15	
54850.87	Other Capital Outlay	66686.45	
0	Inter State Settlement		0
17482.71	Loans and Advances -		19291.97
16683.53	Loans for Power Projects	18444.2	
789.48	Other Development Loans	823.36	
9.7	Loans to Government servants and Miscellaneous loans	24.41	
4.94	Advances		5.78
0	Suspense and Miscellaneous Balances		132.14
1947.85	Cash -		150.44
0	Cash in Treasuries and Local Remittances		0
502.26	Deposits with Reserve Bank	-242.16	
0	Reserve Fund Investments	0	
6.5	Departmental Cash Balance including Permanent Advances	38.04	

1439.09	Cash Balance Investments	354.56	
52.80	Remittance Balances		0.00
0.00	Deficit on Government Account -		0
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
74522.28	Total		86541.93

Explanatory Notes for Appendices 1.2, 1.3 and 1.5

The abridged accounts in the foregoing statements are 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 1.5**, 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.

Appendix 1.6
Methodology Adopted for the Assessment of Fiscal Position
(Reference: Paragraph 1.10.2; Page 29)

The norms/Ceilings prescribed by the FFC 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.

Terms	Basis of calculation
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <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 minus 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 minus Incremental Primary Revenue Expenditure + Incremental Interest Receipts

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 37)

(₹ 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
Revenue Voted					
1	1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	1,550.39	711.47	45.89
2	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	375.42	159.93	42.60
3	3	Building Construction Department	147.89	47.12	31.86
4	9	Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	216.04	61.70	28.56
5	12	Planning-cum-Finance Department (Finance Division)	83.77	40.70	48.58
6	18	Food, Public Distribution and Consumer Affairs Department	1,346.34	428.72	31.84
7	20	Health, Medical Education and Family Welfare Department	3,519.16	981.45	27.89
8	23	Industries Department	466.96	233.69	50.04
9	26	Labour, Employment and Skill Development Department	241.70	108.09	44.72
10	27	Law Department	415.05	119.29	28.74
11	29	Mines and Geology Department	115.73	79.35	68.56
12	39	Home, Jail and Disaster Management Department (Disaster Management Division)	792.92	269.69	34.01
13	41	Road Construction Department	551.66	260.47	47.22
14	42	Rural Development Department (Rural Development Division)	5,575.70	2,233.57	40.06
15	43	Higher and Technical Education Department (Science and Technology Division)	421.43	109.39	25.96
16	45	Information Technology and e-Governance Department	192.41	119.61	62.17
17	51	Welfare Department (Welfare Division)	1,869.73	780.02	41.72
18	52	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	90.71	20.89	23.03
19	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	75.54	18.32	24.26
20	54	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	308.98	133.51	43.21
21	58	School Education and Literacy Department (Secondary Education Division)	1,747.35	590.63	33.80
22	59	School Education and Literacy Department (Primary and Adult Education Division)	7,032.03	1,704.08	24.23
23	60	Women, Child Development and Social Security Department	3,342.46	819.30	24.81
Revenue Charged					
24	14	Repayment of Loans	230.00	230.00	100.00

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
Capital					
25	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	26.00	16.90	64.98
26	8	Transport Department (Civil Aviation Division)	111.11	22.84	20.56
27	12	Planning-cum-Finance Department (Finance Division)	117.93	62.34	52.86
28	18	Food, Public Distribution and Consumer Affairs Department	80.00	53.46	66.83
29	20	Health, Medical Education and Family Welfare Department	525.00	215.51	41.05
30	26	Labour, Employment and Skill Development Department	79.43	44.81	56.42
31	30	Welfare Department (Minorities Welfare Division)	116.01	49.64	42.79
32	36	Drinking Water and Sanitation Department	456.35	124.09	27.19
33	43	Higher and Technical Education Department (Science and Technology Division)	440.78	111.81	25.37
34	45	Information Technology and e-Governance Department	22.00	20.54	93.37
35	47	Transport Department (Transport Division)	31.13	14.56	46.76
36	49	Water Resources Department	1,911.06	681.00	35.63
37	50	Water Resources Department (Minor Irrigation Division)	667.48	208.39	31.22
38	51	Welfare Department (Welfare Division)	366.44	167.53	45.71
39	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	64.00	20.19	31.54
40	57	Urban Development and Housing Department (Housing Division)	42.00	40.00	95.24
41	58	School Education and Literacy Department (Secondary Education Division)	23.00	22.57	98.13
42	59	School Education and Literacy Department (Primary and Adult Education Division)	25.00	25.00	100.00
43	60	Women, Child Development and Social Security Department	64.00	47.47	74.17
TOTAL (Revenue + Capital)			35,878.09	12,209.64	34.03

Appendix 2.2
Sub-head wise details where substantial savings (₹ 20 crore and above)
occurred during the year 2017-18
(Reference: Paragraph: 2.4.1; Page 37)

(₹ 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-AF	86.40	86.18	Reasons have not been intimated
2		2401-00-796-AF	57.60	50.98	Reasons have not been intimated
3		2401-00-800-AF	43.20	41.80	Reasons have not been intimated
4		2401-00-800-AF	28.80	28.54	Reasons have not been intimated
5		2401-00-796-B3	24.00	24.00	Non Possibility of utilization Fund.
6	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-103-88	28.28	28.28	Non utilization of entire provision
7	10-Energy Department	2801-06-800-01	50.00	50.00	Non utilization of entire provision
8	13-Interest Payment	2049-01-200-02	400.00	80.69	Reasons have not been intimated
9		2049-01-200-11	70.00	24.40	Reasons have not been intimated
10	14- Repayment of Loans	6003-00-109-01	110.00	30.28	Reasons have not been intimated
11	18- Food, Public Distribution and Consumer Affairs Department	3456-00-796-39	276.36	47.75	Reasons have not been intimated
12		3456-00-796-39	59.81	38.34	
13	20-Health, Medical Education and Family Welfare Department	2210-03-103-03	133.79	42.57	Reasons have not been intimated
14		2210-01-102-54	89.00	89.00	Reasons have not been intimated
15		2210-01-103-45	30.68	30.68	Reasons have not been intimated
16		2210-01-103-56	37.00	37.00	Reasons have not been intimated
17		2210-01-109-40	29.95	29.95	Reasons have not been intimated
18		2210-01-110-57	30.00	30.00	Reasons have not been intimated
19		2210-01-789-54	85.00	85.00	Reasons have not been intimated
20		2210-01-796-54	80.00	80.00	Non-execution of scheme
21		4210-01-796-35	20.00	20.00	Non-demand of fund
22	21-Higher and Technical Education Department (Higher Education Division)	2202-03-102-62	40.00	22.24	Non-demand of fund
23	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-110-01	251.57	47.00	Reasons have not been intimated
24		4055-00-207-45	32.88	25.25	Reasons have not been intimated
25		4055-00-207-77	100.00	20.00	Reasons have not been intimated
26	23-Industries Department	2852-80-102-81	30.00	27.00	Less drawal of fund
27	26-Labour, Employment and Skill Development Department	4250-00-796-01	30.00	22.62	Non-receipt of demand
28	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-02-113-02	35.00	30.20	Non-Expenditure of allotted fund
29		2245-80-102-01	30.00	21.38	Non-Expenditure of allotted fund
30		2245- 80-102-02	40.93	39.82	Non-Expenditure of allotted fund
31		2245-01-101-02	30.00	30.00	Non-Expenditure of allotted fund
32		2245-01-101-06	20.00	20.00	Non-Expenditure of allotted fund
33		2245-01-282-01	20.00	20.00	Non-Expenditure of allotted fund
34	41-Road Construction Department	5054-03-337-02	106.00	45.69	Reasons have not been intimated
35	42-Rural Development Department (Rural Development Division)	2501-06-101-05	146.40	37.18	Reasons have not been intimated
36		2501-06-796-05	107.56	43.04	Reasons have not been intimated
37		2501-06-796-05	71.71	27.23	Reasons have not been intimated
38		2505-01-702-02	628.28	149.24	Reasons have not been intimated
39		2505-02-101-04	979.21	811.69	Reasons have not been intimated
40		2505-02-101-04	102.00	50.87	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
41	42-Rural Development	2505-02-789-04	299.76	248.48	Reasons have not been intimated
42	Department (Rural Development Division)	2505-02-796-04	719.42	596.34	Reasons have not been intimated
43		2505-02-101-04	25.42	25.42	Reasons have not been intimated
44	43- Higher Technical Education and Skill Development Department (Science and Technology Division)	4202-02-105-75	99.16	99.09	Reasons have not been intimated
45		4202-02-796-75	34.84	34.84	Reasons have not been intimated
46	45- Information Technology and e-Governance Department	2203-00-001-A8	50.00	20.00	Reasons have not been intimated
47		2203-00-796-A8	65.00	22.53	Reasons have not been intimated
48	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-76	65.00	22.25	Reasons have not been intimated
49		2217-80-191-76	65.00	33.52	Reasons have not been intimated
50		2217-80-191-81	136.09	40.18	Reasons have not been intimated
51		2217-80-191-83	57.60	57.60	Reasons have not been intimated
52		2217-80-192-84	20.24	20.24	Reasons have not been intimated
53	49-Water Resources Department	4700-80-796-13	204.00	40.05	Reasons have not been intimated
54		4701-80-796-54	143.05	31.81	Reasons have not been intimated
55	50-Water Resources Department (Minor Irrigation Division)	4702-00-101-20	89.00	31.65	Reasons have not been intimated
56		4702-00-796-18	227.83	31.17	Reasons have not been intimated
57		4702-00-796-20	110.00	60.00	Reasons have not been intimated
58	51-Welfare Department (Welfare Division)	2225-01-789-59	53.00	37.29	Reasons have not been intimated
59		2225-02-796-59	160.46	37.72	Reasons have not been intimated
60		2225-02-796-61	40.00	23.09	Reasons have not been intimated
61		2225-03-796-23	124.00	58.39	Reasons have not been intimated
62	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-05	43.00	32.82	Reasons have not been intimated
63	55-Rural Development Department (Rural Works Division)	2515-00-001-28	200.00	78.05	Reasons have not been intimated
64		4515-00-789-04	112.50	70.82	Reasons have not been intimated
65	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-03	160.46	20.95	Reasons have not been intimated
66		2515-00-001-54	38.00	22.79	Reasons have not been intimated
67		2515-00-198-45	252.75	146.04	Reasons have not been intimated
68	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-01	587.54	266.78	Reasons have not been intimated
69		2202-05-200-04	49.82	45.99	Reasons have not been intimated
70	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-102-02	181.09	25.81	Reasons have not been intimated
71		2202-01-111-25	508.80	171.73	Reasons have not been intimated
72		2202-01-789-25	115.20	28.36	Reasons have not been intimated
73		2202-01-796-25	336.00	169.96	Reasons have not been intimated
74		2202-01-101-59	42.00	42.00	Reasons have not been intimated
75		2202-01-101-57	220.74	220.74	Reasons have not been intimated
76		2202-01-789-57	93.50	93.50	Reasons have not been intimated
77		2202-01-796-57	236.50	236.50	Reasons have not been intimated
78		2202-01-796-59	45.15	45.15	Reasons have not been intimated
79		2235-02-102-97	70.00	21.92	Reasons have not been intimated
80	60-Women, Child Development and Social Security Department	2235-02-796-97	70.00	21.36	Reasons have not been intimated
81		2236-02-101-02	147.60	24.69	Reasons have not been intimated
82		2236-02-796-02	172.80	69.69	Reasons have not been intimated
83		2236-02-796-02	172.80	90.62	Reasons have not been intimated
			11,162.07	5,983.83	

Appendix 2.3
Details of savings of ₹ 1.00 crore and above not surrendered
(Reference: Paragraph 2.4.2; Page 37)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
Revenue				
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	711.47	678.83	32.64
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	159.93	137.04	22.90
3	3-Building Construction Department	47.12	40.19	6.92
4	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	10.72	8.77	1.95
5	8-Transport Department (Civil Aviation Division)	4.60	2.42	2.18
6	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	61.70	4.57	57.13
7	12-Planning-cum-Finance Department (Finance Division)	40.70	14.33	26.37
8	14-Repayment of Loans	230.00	0.00	230.00
9	18-Food, Public Distribution and Consumer Affairs Department	428.72	203.74	224.98
10	19-Forest, Environment and Climate Change Department	117.47	61.84	55.64
11	20-Health, Medical Education and Family Welfare Department	981.45	666.65	314.80
12	21-Higher and Technical Education Department (Higher Education Division)	206.48	134.98	71.50
13	22-Home, Jail and Disaster Management Department (Home Division)	159.71	129.80	29.91
14	23-Industries Department	233.69	158.26	75.43
15	26-Labour, Employment and Skill Development Department	108.09	79.83	28.26
16	28-High Court of Jharkhand	7.05	1.31	5.73
17	29-Mines and Geology Department	79.35	41.14	38.21
18	35-Planning-cum-Finance Department (Planning Division)	25.73	20.52	5.21
19	36-Drinking Water and Sanitation Department	164.01	40.08	123.93
20	39-Home, Jail and Disaster Management Department (Disaster Management Division)	269.69	266.87	2.82
21	41-Road Construction Department	260.47	41.72	218.76
22	42-Rural Development Department (Rural Development Division)	2,233.57	1,280.36	953.21
23	43-Higher and Technical Education Department (Science and Technology Division)	109.39	90.29	19.10
24	45-Information Technology and e-Governance Department	119.61	90.02	29.60
25	48-Urban Development and Housing Department (Urban Development Division)	430.42	277.53	152.89
26	49-Water Resources Department	70.89	42.83	28.05
27	51-Welfare Department (Welfare Division)	780.02	384.99	395.03
28	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	133.51	132.24	1.26
29	56-Rural Development Department (Panchayati Raj Division)	226.92	225.32	1.60
30	57-Urban Development and Housing Department (Housing Division)	4.60	0.05	4.53

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
Revenue				
31	58-School Education and Literacy Department (Secondary Education Division)	590.63	247.69	342.90
32	59-School Education and Literacy Department (Primary and Adult Education Division)	1,704.08	706.19	997.89
33	60-Women, Child Development and Social Security Department	819.30	571.31	258.00
Capital				
34	3-Building Construction Department	116.22	31.71	84.51
35	8-Transport Department (Civil Aviation Division)	22.84	17.34	5.50
36	12-Planning-cum-Finance Department (Finance Division)	62.34	58.05	4.29
37	14-Repayment of Loans	107.67	48.67	59.00
38	17-Commercial Tax Department	6.86	0.00	6.86
39	18-Food, Public Distribution and Consumer Affairs Department	53.46	8.46	45.00
40	20-Health, Medical Education and Family Welfare Department	215.51	107.79	107.72
41	22-Home, Jail and Disaster Management Department (Home Division)	85.90	84.90	1.00
42	29-Mines and Geology Department	2.00	1.00	1.00
43	30-Welfare Department (Minorities Welfare Division)	49.64	30.11	19.52
44	36-Drinking Water and Sanitation Department	124.09	41.71	82.38
45	42-Rural Development Department (Rural Development Division)	4.40	2.98	1.41
46	45-Information Technology and e-Governance Department	20.54	18.54	2.00
47	47-Transport Department (Transport Division)	14.56	10.70	3.85
48	49-Water Resources Department	681.00	136.67	544.33
49	50-Water Resources Department (Minor Irrigation Division)	208.39	114.64	93.75
50	51-Welfare Department (Welfare Division)	167.53	23.85	143.67
51	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	20.19	8.19	12.00
52	55-Rural Development Department (Rural Works Division)	73.16	39.58	33.58
53	56-Rural Development Department (Panchayati Raj Division)	2.49	0.74	1.75
54	57-Urban Development and Housing Department (Housing Division)	40.00	0.00	40.00
55	58-School Education and Literacy Department (Secondary Education Division)	22.57	18.08	4.49
56	59-School Education and Literacy Department (Primary and Adult Education Division)	25.00	0.00	25.00
57	60-Women, Child Development and Social Security Department	47.47	0.00	47.47
Total		13,704.92	7,585.42	6,119.50

Appendix 2.4
Cases of surrender of funds in excess of ₹ 10 crore in March 2018
(Reference: Paragraph 2.4.2; Page 37)

(₹ 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)	2401-00-102-AU	19.71
2		2401-00-789-AF	14.01
3		2401-00-796-28	12.25
4		2401-00-796-AF	86.18
5		2401-00-796-AF	50.98
6		2401-00-796-AG	17.43
7		2401-00-796-AG	11.00
8		2401-00-796-AJ	13.58
9		2401-00-796-AL	11.87
10		2401-00-796-AU	36.97
11		2401-00-800-AF	41.80
12		2401-00-800-AF	22.95
13		2401-00-102-04	14.07
14		2401-00-195-B3	12.00
15		2401-00-796-96	18.00
16		2401-00-796-B3	24.00
17		2401-00-796-AW	18.90
18		2401-00-796-B1	11.59
19	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-103-88	28.28
20		2403-00-796-84	12.00
21		2403-00-796-88	11.86
22	3- Building Construction Department	2059-80-053-13	11.83
23		2216-05-053-04	13.27
24	10-Energy Department	2801-06-800-01	50.00
25		2801-06-800-02	16.00
26	12-Planning-cum-Finance Department (Finance Division)	7610-00-201-03	19.44
27		4070-00-003-78	13.45
28	13-Interest Payment	2049-01-200-02	80.69
29		2049-01-200-08	17.59
30		2049-01-200-11	24.40
31	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-02	11.10
32		3456-00-796-39	47.75
33		3456-00-796-48	10.39
34		3456-00-796-51	38.34
35	20-Health, Medical Education and Family Welfare Department	2210-02-200-27	14.96
36		2210-03-103-03	42.57
37		2210-05-105-12	14.28
38		2211-00-101-01	12.92
39		2210-01-102-54	89.00

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
40	20-Health, Medical Education and Family Welfare Department	2210-01-103-45	30.68
41		2210-01-103-56	37.00
42		2210-01-109-40	29.95
43		2210-01-110-25	12.20
44		2210-01-110-57	30.00
45		2210-01-789-54	85.00
46		2210-01-796-54	80.00
47		2210-01-796-56	16.00
48		4210-02-796-01	11.23
49		4210-01-796-35	20.00
50		21-Higher, Technical Education and Skill Development Department (Higher Education Division)	2202-03-102-62
51	2202-03-102-79		13.92
52	2202-03-796-AD		10.50
53	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-001-01	11.70
54		2056-00-101-02	13.26
55		2055-00-110-01	47.28
56		4055-00-207-45	25.25
57		4055-00-207-77	20.00
58	23-Industries, Mines and Geology Department (Industries Division)	2852-80-102-81	27.00
59		2852-80-796-77	10.78
60		2851-00-796-43	12.00
61	26-Labour Employment and Training Department	2235-60-200-07	11.93
62		4250-00-796-01	22.62
63	29-Industries ,Mines and Geology Department (Mines and Geology Division)	2853-02-001-07	19.97
64		2853-02-102-20	10.80
65	36-Drinking Water and Sanitation Department	2215-01-102-14	11.15
66	39-Home, Jail and Disaster Management Department (Revenue and Land Reforms Division)	2245-02-113-02	30.20
67		2245-80-101-16	17.81
68		2245-80-102-01	21.38
69		2245-80-102-02	39.82
70		2245-01-101-01	13.00
71		2245-01-101-02	30.00
72		2245-01-101-06	20.00
73		2245-01-101-07	22.00
74		2245-01-102-01	11.00
75		2245-01-102-02	11.00
76		2245-01-282--01	20.00
77	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2053-00-093-01	12.97
78	41-Road Construction Department	5054-03-337-02	37.69
79		5054-03-796-02	12.02
80	42-Rural Development Department (Rural Development Division)	2501-02-796-04	18.68
81		2501-06-101-05	37.18
82		2501-06-101-05	17.84
83		2501-06-796-05	43.04

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
84	42-Rural Development Department (Rural Development Division)	2501-06-796-05	27.23
85		2505-02-101-04	386.07
86		2505-02-101-04	21.47
87		2505-02-789-04	118.19
88		2505-02-796-04	283.64
89		2505-02-796-04	15.77
90		2501-02-101-04	25.42
91		2501-02-101-04	16.95
92		2501-02-796-04	12.45
93		43-Higher, Technical Education and Skill Development Department (Science and Technology Division)	2203-00-003-AB
94	2203-00-004-A5		10.80
95	4202-02-105-75		99.09
96	4202-02-796-75		34.84
97	4202-02-105-76		10.20
98	45-Information Technology and e-Governance Department	2203-00-001-A8	20.00
99		2203-00-796-A8	22.52
100		2203-00-001-A9	11.15
101		2203-00-001-A9	11.15
102		4202-02-105-70	16.04
103	48-Urban Development and Housing Department (Urban Development Division)	2215-01-191-01	10.86
104		2217-80-191-76	22.25
105		2217-80-191-76	33.52
106		2217-80-191-81	40.18
107		2217-80-192-82	13.15
108		2217-80-796-60	13.71
109		2217-80-796-60	12.23
110		2217-80-796-76	14.00
111		2217-80-191-83	57.60
112		2217-80-192-84	20.24
113	49-Water Resources Department	2700-01-001-02	19.12
114		2701-03-001-06	11.89
115		4700-80-789-13	23.98
116		4700-80-796-13	23.05
117		4701-80-796-54	31.81
118		4701-80-796-62	10.53
119		4700-80-796-11	16.00
120	50-WRD	2702-02-005-01	12.74
121		4702-00-101-18	17.51
122		4702-00-101-20	31.65
123		4702-00-796-18	31.17
124		4702-00-796-20	22.13
125	51-Welfare Department (Welfare Division)	2225-01-789-59	35.34
126		2225-01-789-61	16.51
127		2225-02-277-59	15.36
128		2225-02-796-59	31.94
129		2225-02-796-61	21.34

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
130	51-Welfare Department (Welfare Division)	2225-03-277-12	22.91
131		2225-03-796-23	55.63
132	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-001-05	32.82
133		2404-00-796-05	15.30
134	55-Rural Development Department (Rural Works Division)	2515-00-001-28	78.05
135		4515-00-789-04	43.83
136	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-03	20.96
137		2515-00-001-54	21.09
138		2515-00-101-04	14.30
139		2515-00-198-45	146.03
140	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-01	30.77
141		2202-02-109-35	14.30
142		2202-02-110-03	10.77
143		2202-05-200-04	45.45
144		2202-02-109-23	42.50
145		2202-02-789-23	14.50
146		2202-02-796-23	28.00
147		4202-01-789-46	11.77
148	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-102-02	25.81
149		2202-01-111-25	97.15
150		2202-01-112-03	12.44
151		2202-01-112-03	12.67
152		2202-01-789-25	28.36
153		2202-01-796-03	18.20
154		2202-01-796-25	78.03
155		2202-01-101-57	100.00
156		2202-01-101-59	42.00
157		2202-01-789-57	34.00
158		2202-01-796-57	86.00
159		2202-01-796-59	45.15
160		4202-00-796-01	10.75
161	60-Women, Child Development and Social Security Department	2235-02-102-51	10.25
162		2235-02-102-97	21.92
163		2235-02-796-51	10.94
164		2235-02-796-97	21.36
165		2236-02-101-02	24.66
166		2236-02-789-02	11.07
167		2236-02-796-02	69.69
168		2236-02-796-02	90.62
Grand Total			5,388.34

Appendix 2.5
Excess over provisions of previous years requiring regularisation
(Reference: Paragraph 2.4.5; Page 41)

Year	Number of Grant/ Appropriation	Grant/Appropriation/Department name	Amount of excess (₹ in crore)
2001-02	25	Institutional Finance and Programme Implementation 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 and Programme Implementation 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
2016-17	14	Repayment of Loans	10.42
2016-17	32	Legislative Assembly	0.33
Total			2,749.87

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 2.6

Cases where supplementary provision (₹ 1.00 crore or more in each case) proved unnecessary

(Reference: Paragraph 2.4.6; Page 41)

(₹ in crore)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	1,476.37	838.92	637.45	74.03
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	351.91	215.49	136.42	23.51
3	3-Building Construction Department	143.56	100.77	42.79	4.33
4	8-Transport Department (Civil Aviation Division)	24.36	22.04	2.32	2.29
5	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	210.87	154.34	56.53	5.17
6	12-Planning-cum-Finance Department (Finance Division)	80.68	43.07	37.61	3.10
7	18-Food, Public Distribution and Consumer Affairs Department	1,311.19	917.62	393.57	35.15
8	19-Forest, Environment and Climate Change Department	656.17	591.21	64.96	52.51
9	20-Health, Medical Education and Family Welfare Department	2,652.62	2,537.70	114.92	866.54
10	21-Higher and Technical Education Department (Higher Education Division)	1,167.10	1,032.05	135.05	71.43
11	23-Industries Department	425.71	233.28	192.43	41.25
12	26-Labour, Employment and Skill Development Department	229.41	133.60	95.81	12.28
13	27-Law Department	349.19	295.76	53.43	65.86
14	29-Mines and Geology Department	112.98	36.38	76.60	2.75
15	35-Planning-cum-Finance Department (Planning Division)	368.38	346.53	21.85	3.88
16	39-Home, Jail and Disaster Management Department (Disaster Management Division)	662.96	523.24	139.72	129.96
17	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	509.42	461.61	47.81	26.38
18	41-Road Construction Department	464.66	291.19	173.47	87.00
19	42-Rural Development Department (Rural Development Division)	5,522.58	3,342.12	2,180.46	53.12
20	43-Higher and Technical Education Department (Science and Technology Division)	378.52	312.04	66.48	42.92
21	45-Information Technology and e-Governance Department	187.99	72.80	115.19	4.42
22	49-Water Resources Department	392.06	322.63	69.43	1.45
23	51-Welfare Department (Welfare Division)	1,639.06	1,089.71	549.35	230.67
24	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	88.56	69.82	18.74	2.15
25	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	307.74	175.47	132.27	1.24
26	55-Rural Development Department (Rural Works Division)	1,226.85	1,139.53	87.32	76.96
27	56-Rural Development Department (Panchayati Raj Division)	1,647.22	1,574.95	72.27	154.65
28	58-School Education and Literacy Department (Secondary Education Division)	1,731.01	1,156.72	574.29	16.33
29	59-School Education and Literacy Department (Primary and Adult Education Division)	6,812.30	5,327.95	1,484.35	219.73
30	60-Women, Child Development and Social Security Department	3,310.33	2,523.16	787.17	32.13

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
Capital (Voted)					
31	8-Transport Department (Civil Aviation Division)	105.20	88.27	16.93	5.90
32	20-Health, Medical Education and Family Welfare Department	453.35	309.49	143.86	71.65
33	26-Labour, Employment and Skill Development Department	70.22	34.62	35.60	9.21
34	36-Drinking Water and Sanitation Department	386.00	332.26	53.74	70.35
35	43-Higher and Technical Education Department (Science and Technology Division)	374.00	328.97	45.03	66.78
36	47-Transport Department (Transport Division)	24.51	16.58	7.93	6.62
37	49-Water Resources Department	1,494.21	1,230.06	264.15	416.85
38	50-Water Resources Department (Minor Irrigation Division)	569.65	459.09	110.56	97.83
39	51-Welfare Department (Welfare Division)	239.44	198.91	40.53	127.00
40	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	59.20	43.81	15.39	4.80
Capital (Charged)					
41	14-Repayment of Loans	3,052.17	2,949.50	102.67	5.00
Grand Total (Revenue + Capital)		41,269.71	31,873.26	9,396.45	3,225.18

Appendix 2.7
Excess/Insufficient re-appropriation of funds
(Reference: Paragraph 2.4.7; Page 42)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess(+)
1	7-Cabinet Secretariat and Vigilance Department (Vigilance Division)	2070-00-104-02	1.00	-	(-)4.37
2	22-Home,Jail and Disaster Management Department (Home Division)	2055-00-001-04	50.00	-	(-)3.11
3		2055-00-101-01	38.00	-	(-)2.55
4		2055-00-104-05	180.00	-	(-)202.12
5		2056-00-001-01	6.08	-	(-)2,421.20
6	36- Drinking Water and Sanitation Department	2215-01-101-09	52.96	-	(-) 1.75
7		2215-01-102-10	2,897.57	-	(-)700.00
8	51- Welfare Department (Welfare Division)	2225-01-789-05	22.00	-	(-)20.61
9		2225-02-796-44	231.00	-	(-)56.61
10	58- School Education and Literacy Department (Secondary Education Division)	2202-03-103-01	380.00	-	(-)30.41
Total			3,858.61	-	3,442.73
11	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-03	85.00	-	(+)6.34
12	20-Health, Medical Education and Family Welfare Department	2210-03-103-01	222.00	-	(+)4.64
13	22-Home,Jail and Disaster Management Department (Home Division)	2055-00-110-01	940.00	-	(+)28.00
Total			1247.00	-	38.98
14	36- Drinking Water and Sanitation Department	2215-01-102-02	-	8.79	(+)2.56
15	40- Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2053-00-093-01	-	750.00	(+)10.76
Total			-	758.79	13.32
16	7-Cabinet Secretariat and Vigilance Department (Vigilance Division)	2070-00-104-3	1.22	2.22	(-)26.60
17	22-Home,Jail and Disaster Management Department (Home Division)	2055-00-104-04	56.00	94	(-)15.21
18	20-Health, Medical Education and Family Welfare Department	2210-03-103-03	0.16	1,100.16	(+)0.76
19	22-Home,Jail and Disaster Management Department (Home Division)	2055-00-109-01	180.00	1,030.00	(+)272.65
Total			237.38	2,226.38	231.60

Appendix 2.8
Results of review of 100 per cent Substantial Surrenders made during the year
(Reference: Paragraph 2.4.8; Page 42)

(₹ in lakh)

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-102-96	Use of Solar Energy in different Agriculture Equipments including Irrigation Pump Set	900.00	900.00
2		2401-00-115-B6	Scheme of Small Marginal Farmers and Agricultural Labour	500.00	500.00
3		2401-00-195-B3	Interest Subvention	1,200.00	1,200.00
4		2401-00-796-96	Use of Solar Energy in different Agriculture Equipments including Irrigation Pump Set	1,800.00	1,800.00
5		2401-00-796-B3	Interest Subvention (SS)	2,400.00	2,400.00
6	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-98	Food and Mouth Disease Control under Livestock Health and Disease Control Scheme (LH&DC) (CASC)	571.00	571.00
7		2403-00-103-88	400 Layer Poultry Farming Scheme through Poultry Federation	2,828.00	2,828.00
8		2403-00-106-08	Grant-in-aid to Cow Service Commission	500.00	500.00
9		2403-00-789-88	400 Layer Poultry Farming Scheme through Poultry Federation	547.00	547.00
10		2403-00-796-84	Integrated Poultry Development	1,200.00	1,200.00
11		2403-00-796-88	400 Layer Poultry Farming Scheme through Poultry Federation	1,186.00	1,186.00
12	10-Energy Department	2801-06-800-01	Atal Grameen Jyoti Yojana	5,000.00	5,000.00
13		2801-06-800-02	Tilka Manjhi Krishi Pump Yojana	1,600.00	1,600.00
14		2801-80-800-09	Advisory and other works (including new technique) Grants for State Load Dispatch Centre	500.00	500.00
15		6801-00-202-01	Coal Blocks and Power Plant-New Scheme	700.00	700.00
16	12-Planning-cum-Finance Department (Finance Division)	4070-00-003-78	Treasury Computerization	1,345.00	1,345.00
17	18-Food, Public Distribution and Consumer Affairs Department	4408-02-796-02	Construction of Building for Jharkhand State Food and Civil Supply Corporation	500.00	500.00
18	20-Health, Medical Education and Family Welfare Department	2210-01-102-54	Universal Health Insurance Coverage Scheme	8,900.00	8,900.00
19		2210-01-103-45	National AIDS and STD Control Programme	3,067.90	3,067.90
20		2210-01-103-56	Rastriya Swasthaya Bima Yojana	3,700.00	3,700.00
21		2210-01-104-44	Long Lasting Insecticide Treated Net (LLITN)	600.00	600.00
22		2210-01-109-40	Human Resources in Health and Medical Education (ANM/GNM School) (CASC)	2,995.00	2,995.00
23		2210-01-110-25	Emergency Medical Response Service	1,220.00	1,220.00

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
24	20-Health, Medical Education and Family Welfare Department	2210-01-110-57	Super Speciality Block at PMCH Dhanbad under (PMSSY) (CASC)	3,000.00	3,000.00
25		2210-01-789-54	Universal Health Insurance Coverage Scheme	8,500.00	8,500.00
26		2210-01-789-56	Rastriya Swashaya Bima Yojana	700.00	700.00
27		2210-01-796-54	Universal Health Insurance Coverage Scheme	8,000.00	8,000.00
28		2210-01-796-56	Rastriya Swashaya Bima Yojana (CASC)	1,600.00	1,600.00
29		2210-02-200-27	Grants-in-Aid to National Ayush Mission (CASS)	920.29	920.29
30		2210-05-105-16	Human Resources in Health and Medical Education (PG Course in Medical Colleges) (CASS)	686.65	686.65
31		4210-01-109-38	New Pharmacy Institute	500.00	500.00
32		4210-01-110-36	New Medical College at Karma, Koderma	500.00	500.00
33		4210-01-796-35	New Hospital Building in MGMMC Campus	2,000.00	2,000.00
34		4210-01-796-38	New Pharmacy Institute	500.00	500.00
35		4210-03-105-04	Construction of A.N.M School Building Construction	800.00	800.00
36		4210-03-200-02	Construction of Government Unani College Hospital, Giridih and Government Homeopathy College Hospital, Godda Building Construction	600.00	600.00
37		4210-03-796-07	Establishment of Para-Medical Institute in PMCH, Dhanbad and MGMCH, Jamshedpur	500.00	500.00
38		21-Higher, Technical Education and Skill Development Department (Higher Education Division)	2202-03-796-AD	Grant-in-Aid Modernization of Library, up gradation of Laboratory, purchase of Computer Centres for Ranchi University, Ranchi	1,050.00
39	22-Home, Jail and Disaster Management Department (Home Division)	4055-00-207-43	Modernization of Police and Building Construction	800.00	800.00
40		4055-00-207-43	Modernization of Police and Building Construction	600.00	600.00
41		4055-00-207-45	Purchase of Instruments for Police Modernization	683.00	683.00
42	23-Industries, Mines and Geology Department (Industries Division)	2851-00-796-43	Development of Handicraft Establishment of Handloom Development Institute with the help of N.I.D Ahmadabad.	1,200.00	1,200.00
43		2852-80-102-83	Mukhyamantri Cluster Development Scheme	1,000.00	1,000.00
44		4851-00-796-02	Establishment of NIFT Centre	500.00	500.00
45	24-Information and Public Relation Department	2220-60-796-24	Outsourcing of OB vans for Government Programme	500.00	500.00

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
46	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-01	Cash Payment to helpless and Handicaps (Estt. Exp)	1,300.00	1,300.00
47		2245-01-101-02	Supply of Food Grains	3,000.00	3,000.00
48		2245-01-101-06	Other Works (Estt. Exp)	2,000.00	2,000.00
49		2245-01-101-07	Agriculture Input Grant (Damaged Crops, More than 50%) Estt. Exp)	2,200.00	2,200.00
50		2245-01-101-08	State help for supply of Food Grain (Estt. Exp)	800.00	800.00
51		2245-01-102-01	Carriage of Drinking Water by Trucks and Tankers (Estt. Exp)	1,100.00	1,100.00
52		2245-01-102-02	Supply of Drinking Water	1,100.00	1,100.00
53		2245-01-282-01	Supply of Medicines	2,000.00	2,000.00
54		42-Rural Development Department (Rural Development Division)	2501-02-101-04	Pradhan Mantri Krishi Sinchai Yojana (9347) (CASC)	2,542.26
55	2501-02-101-04		Pradhan Mantri Krishi Sinchai Yojana (9347) (CASS)	1,695.00	1,695.00
56	2501-02-789-04		Pradhan Mantri Krishi Sinchai Yojana (9347) (CASC)	778.25	778.25
57	2501-02-789-04		Pradhan Mantri Krishi Sinchai Yojana (9347) (CASS)	518.88	518.88
58	2501-02-796-04		Pradhan Mantri Krishi Sinchai Yojana (9347) (CASS)	1,245.00	1,245.00
59	45-Information Technology and e-Governance Department	2203-00-001-A9 (CASC)	National E-governance Action Plan (CASC)	1,115.00	1,115.00
60		2203-00-001-A9(CASS)	National E-governance Action Plan (CASS)	1,115.00	1,115.00
61		2203-00-796-92	Data Center, Lan and Portal	500.00	500.00
62	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-83	Grant to Municipal Corporation on Recommendation of 14 th Finance Commission under General performance Grant	5,759.65	5,759.65
63		2217-80-192-84	Grant to Municipal Councils/Municipalities Recommendation of 14 th Finance Commission under General Performance Grant	2,023.53	2,023.53
64		2217-80-193-85	Grants to panchayats/ of 14 th Finance Commission under General Performance Grant	714.73	714.73
65	49-Water Resources Department	4700-80-796-11	Swarnarekha Project (Orissa/West Bengal Share)	1,600.00	1,600.00
66	51-Welfare Department (Welfare Division)	2225-01-789-91	Education-Loan Guarantee Scheme	1,000.00	1,000.00
67		2225-02-277-97	Education-Loan Guarantee Scheme	1,000.00	1,000.00
68		2225-02-796-24	Vocational Education for Scheduled Tribes	600.00	600.00
69		2225-02-796-57	High School Scholarship	650.00	650.00
70		2225-02-796-97	Education-Loan Guarantee Scheme	1,500.00	1,500.00
71		2225-03-277-86	Education-Loan Guarantee Scheme	1,000.00	1,000.00
72		2225-03-796-86	Education-Loan Guarantee Scheme	500.00	500.00
73		4225-02-796-39	Asram Schools for Naxal Affected Area	605.00	605.00

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
74	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-70	Heifer Rearing Programme	590.00	590.00
75		2404-00-102-73	Rastriya Krishi Vikas Yojana (CASC)	756.00	756.00
76		2404-00-102-73	Rastriya Krishi Vikas Yojana (CASS)	504.00	504.00
77		2404-00-102-76 (CASC)	National Programme for Dairy Development (NPDD) (CASC)	500.00	500.00
78		2404-00-102-76 (CASS)	National Programme for Dairy Development (NPDD) (CASC)	500.00	500.00
79	56-Rural Development Department (Panchayati Raj Division)	2515-00-101-06	Maintenance of Panchayat Building (Estt. Exp)	500.00	500.00
80	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-23	Grant-in-aid for Non Finance Schools (Including Inter School) under Special Integrated Scheme for Jharkhand Area	4,250.00	4,250.00
81		2202-02-109-60	Computer Literacy(ICT) under RMSA Scheme for Jharkhand Area (CASC)	558.00	558.00
82		2202-02-789-23	Grant-in-aid for Non Finance Schools (Including Inter School) under Special Integrated Scheme for Jharkhand Area (Including Inter School)	1,450.00	1,450.00
83		2202-02-796-23	Grant-in-aid for Non Finance Schools (Including Inter School) under Special Integrated Scheme for Jharkhand Area (Including Inter School)	2,800.00	2,800.00
84		2202-01-101-59	Gyanodaya Scheme (Primary Education)	4,200.00	4,200.00
85		2202-01-789-59	Gyanodaya Scheme (Primary Education)	1,785.00	1,785.00
86		2202-01-796-59	Gyanodaya Scheme (Primary Education)	4,515.00	4,515.00
87		4202-00-201-01	Strengthening of Primary Teachers Training College	1,000.00	1,000.00
88	4202-00-796-01	Strengthening of Primary Teachers Training College	1,075.00	1,075.00	
Total				1,43,845.10	1,43,845.10

Appendix 2.9
Rush of expenditure at the end of the year
(Reference: Paragraph 2.5; Page 42)

(₹ in crore)

Sl. No.	Name of Department	Expenditure incurred during January to March 2018	Expenditure incurred in March 2018	Total expenditure	Percentage to total expenditure during		AC Bill Drawn in March 2018	Amount transferred in PD Account in March 2018
					Jan-March 2018	March 2018		
1	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	239.76	224.10	335.66	71.47	66.80	0.00	0.00
2	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	821.49	634.11	1174.63	70.08	54.10	0.94	0.00
3	46-Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	63.07	58.41	117.84	53.52	49.57	0.50	0.00
4	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	65.19	46.60	99.24	65.71	46.97	7.40	0.56
5	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	128.03	81.84	186.51	68.64	43.88	0.00	0.00
6	23-Industries Department	130.87	109.15	248.78	52.61	43.88	0.00	0.00
7	55-Rural Development Department (Rural Works Division)	2268.60	1067.70	2737.81	87.78	41.31	0.00	0.00
8	47-Transport Department (Transport Division)	130.01	105.98	267.99	48.51	39.55	0.00	0.00
9	19-Forest, Environment and Climate Change Department	316.87	213.24	591.21	54.18	36.46	0.00	0.00
10	48-Urban Development and Housing Department (Urban Development Division)	1338.94	960.97	3021.73	44.75	32.12	0.46	0.00
11	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	20.88	14.49	45.19	46.24	32.09	0.00	0.00
12	21-Higher and Technical Education Department (Higher Education Division)	327.18	326.47	1032.05	31.70	31.63	0.00	0.00
13	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	105.91	69.94	224.59	47.16	31.14	0.00	0.00
Total		5956.80	3913.00	10083.23	59.08	38.81	9.30	0.56

Appendix 2.10
List of Controlling Officers where expenditure remained un-reconciled during 2017-18
(Amounts exceeding ₹ 10 crore in each case)
(Reference: Paragraph 2.6; Page 42)

Sl. No.	Controlling Officers/ Departments	Amount not reconciled (₹ in crore)
1	Secretary Law Department Jharkhand	369.76
2	Commissioner Cum Secy..., 104- Revenue Department Jharkhand Ranchi	259.02
3	Commissioner of Commercial Taxes, Jharkhand, Ranchi	45.80
4	Commissioner of Excise, Jharkhand, Ranchi	11.88
5	Secy. Board of Personnel & Administrative Reforms Jharkhand	411.03
6	Addl. Secretary, Home (Police) Department Section IV Village Police, Jharkhand Commissioner, North C.N. Division, Hazaribagh Commissioner, South C.N. Division, Ranchi	3,923.37
7	Deputy Secretary Primary & Adult Education Ranchi Deputy Secretary Higher Education Department Jharkhand, Ranchi	7,510.00 360.27
8	Deputy Secretary Art Culture and Youth Department Jharkhand, Ranchi	49.49
9	Deputy Secretary science & Technology Department	380.33
10	Director of Archeology & Museums, HRD Department	19.16
11	Director, Health Services, Jharkhand, Ranchi	2,256.46 295.28
12	Under. Secretary, Health & Family, Welfare Department Jharkhand, Ranchi	90.47
13	Secretary, Department P.H.E.D., Jharkhand, Ranchi	1,746.10
14	Secretary Welfare Department Jharkhand Ranchi	1,874.42
15	Secretary, Urban Dev. Jharkhand, Ranchi	1,181.52 40.00
16	Secretary Welfare Department Ranchi Secretary, Minority Welfare Department Jharkhand, Ranchi	941.00 237.14
17	Commissioner of Labour, Ranchi Dir., Employment and Training Department Jharkhand, Ranchi Dir., Directorate of Social Security Jharkhand, Ranchi	57.28
18	Joint Secy., Natural Calamity Deptt. Jharkhand, Ranchi	501.51
19	Secretary, Food Supplies Deptt., Jharkhand, Ranchi	748.19
20	Director, Probationer Service, Jharkhand	16.52
21	Dy. Secy., Minor irrigation Deptt., Jharkhand	459.09
22	Secy., Agriculture Deptt., Jharkhand, Ranchi	48.08
23	Directorate of Fisheries Department	49.68
24	Secretary Cum Commissioner Rural Development Department Jharkhand, Ranchi	328.40
25	Secretary, Animal Husbandry & Fisheries, Jharkhand, Ranchi	18.39
26	Dy. Secretary Cum Rural Development Department Jharkhand, Ranchi	174.95
27	Director, Panchayati Raj Department Jharkhand. Ranchi	2,895.05 2,081.74
28	Director, Planning & Evaluation Department	277.49
29	I.G.(Prison), Home Department Jharkhand	96.62
30	Election Commissioner, Election Department Ranchi	53.51
31	Joint Secretary Water Resources Department Jharkhand, Ranchi	135.53
32	Director, Dairy Development Jharkhand, Ranchi	175.46
33	Commissioner Cum Secretary, Water Resources (irrigation) Department, Jharkhand, Ranchi	54.76
34	Secy., Energy Department, Jharkhand	4,291.22
35	Director, Energy, Jharkhand	238.89
36	Director of Industries Department, Jharkhand	19.42
37	Secretary, Transport & Civil Aviation Cum-State Commissioner. Jharkhand	100.00
Total		34,824.28

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

Appendix 2.11
Rush of expenditure
(Reference: Paragraph 2.7.7; Page 45)

(₹ in crore)

State/Offices	Heads	Total Expenditure	Expenditure in March	Percentage of expenditure in March
Secretariat	2501-02-101-06	46.37	46.37	100
	2501-02-101-08	1.73	1.73	100
	2501-02-101-08	1.16	1.16	100
	2501-02-789-06	14.20	14.20	100
	2501-02-789-08	0.53	0.53	100
	2501-02-789-08	0.35	0.35	100
	2501-02-796-06	34.07	34.07	100
	2501-02-796-08	1.27	1.27	100
	2501-02-796-08	0.85	0.85	100
	2501-06-101-14	12.09	12.09	100
	2501-06-101-14	13.87	13.87	100
	2515-00-102-34	0.04	0.04	100
	4515-00-101-43	4.90	4.90	100
	4515-00-102-38	0.18	0.18	100
	4515-00-789-43	1.50	1.50	100
	4515-00-796-43	3.60	3.60	100
	Total	136.71	136.71	100
DRDA, Bokaro	2505 (PMAY-G)	4.86	2.98	61
	IWMP (DoLR)	1.13	0.27	25
DRDA, Palamu	2505 (PMAY-G)	145.47	36.45	25
	NABARD RIDF-03/16-17	0.85	0.24	28
	2501 (Block Admn)	0.65	0.30	46
	2501 (DRDA Admn)	1.42	0.77	54
DRDA, Garhwa	2505 (PMAY-G)	32.20	10.17	32
	IWMP (DoLR)	2.03	0.82	40
	2501 (Block Admn)	0.25	0.11	44
	2501 (DRDA Admn)	1.02	0.37	36
DRDA, Giridih	2505 (PMAY-G)	60.48	24.43	40
DRDA, Dumka	2505 (PMAY-G)	46.75	16.37	35
	2501 (DRDA Admn)	0.67	0.26	39
DRDA, Sahibganj	2505 (PMAY-G)	57.57	21.24	37
	IWMP (DoLR)	0.17	0.09	53
	2501 (Block Admn)	0.29	0.08	28
	2501 (DRDA Admn)	0.97	0.46	47
DRDA, East Singhbhum	2501 (DRDA Admn)	0.81	0.31	39
	PMAY-G	36.70	12.15	33
	Total	394.29	127.87	32
	Grand Total	531.00	264.58	50

Appendix 3.1
Utilisation certificates outstanding as on 31 March, 2018
(Reference: Paragraph 3.1; Page 49)

(₹ in crore)

Department	Up to 2016-17 (GIA sanctioned upto 2015-16)		During 2017-18 (GIA sanctioned during 2016-17)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	498	385.76	341	100.28	839	486.04
Animal Husbandry	662	3,742.69	1,650	4,593.81	2,312	8,336.50
Co-operative	74	52.58	22	66.89	96	119.47
Medical	40	24.36	168	140.53	208	164.89
Welfare	16	816.03	73	806.11	89	1,622.14
Agriculture	7,198	1,641.86	546	200.81	7,744	1,842.67
Land Revenue	134	249.50	211	115.80	345	365.30
Education	1	0.21	0	0	1	0.21
Urban Development	5,069	4,444.34	1,168	3,874.39	6,237	8,318.73
Others	2,680	10,072.90	840	7,582.74	3,520	17,655.64
Total	16,372	21,430.23	5,019	17,481.36	21,391	38,911.59

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

Appendix 3.2
List of auditable units identified u/s 14 & 15 of CAG's DPC Act
(Reference: Paragraph 3.2.1; Page 50)

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 (Jamshedpur)	2014-15
7	Health	District Rural Health Society	Garhwa	2014-15
8	Health	District Rural Health Society	Giridih	2013-14
9	Health	District Rural Health Society	Godda	2015-16
10	Health	District Rural Health Society	Gumla	2011-12
11	Health	District Rural Health Society	Hazaribagh	2014-15
12	Health	District Rural Health Society	Jamtara	2012-13
13	Health	District Rural Health Society	Khunti	2015-16
14	Health	District Rural Health Society	Koderma	2015-16
15	Health	District Rural Health Society	Latehar	12/2012
16	Health	District Rural Health Society	Lohardaga	2013-14
17	Health	District Rural Health Society	Pakur	2015-16
18	Health	District Rural Health Society	Palamu	2013-14
19	Health	District Rural Health Society	Ranchi	2011-12
20	Health	District Rural Health Society	Ramgarh	2015-16
21	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2011-12
22	Health	District Rural Health Society	Saraikela Kharsawan	2013-14
23	Health	District Rural Health Society	Simdega	2013-14
24	Health	District Rural Health Society	West Singhbhum (Chaibasa)	2007-08
25	Health	District Rural Health Society	Sahibganj	2013-14
26	Education	Jharkhand Shiksha Pariyojana Parishad, Ranchi	Ranchi	2014-15
27	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	Nil
28	Education	Netarhat Residential School, Netarhat	Netarhat	2015-16
29	Rural Development	DRDA	Deoghar	2015-16
30	Rural Development	DRDA	Latehar	2014-15
31	Rural Development	DRDA	Hazaribagh	2015-16
32	Rural Development	DRDA	Giridih	2015-16
33	Rural Development	DRDA	Garhwa	2016-17
34	Rural Development	DRDA	Ranchi	2016-17
35	Rural Development	DRDA	Jamshedpur	2016-17
36	Rural Development	DRDA	Ramgarh	2015-16
37	Rural Development	DRDA	Chaibasa	2015-16
38	Rural Development	DRDA	Simdega	2015-16
39	Rural Development	DRDA	Koderma	2015-16
40	Rural Development	DRDA	Dumka	Feb-17
41	Rural Development	DRDA	Godda	2016-17
42	Rural Development	DRDA	Pakur	2015-16
43	Rural Development	DRDA	Saraikela	Feb-17
44	Rural Development	DRDA	Lohardaga	2015-16

Sl. No.	Department	Name of the office	District	Audited up to
45	Rural Development	DRDA	Bokaro	2011-12
46	Rural Development	DRDA	Chatra	Dec-15
47	Rural Development	DRDA	Dhanbad	2012-13
48	Rural Development	DRDA	Gumla	2016-17
49	Rural Development	DRDA	Medininagar	Sep-15
50	Rural Development	DRDA	Sahibganj	2016-17
51	Rural Development	DRDA	Jamtara	2010-11
52	Rural Development	DRDA	Khunti	2016-17
53	Education (S&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	2016-17
54	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2016-17
55	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	07/2014
56	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
57	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
58	Industry	Industrial Area Development Authority, Ranchi	Ranchi	2015-16
59	Industry	Industrial Area Development Authority, Bokaro	Bokaro	2015-16
60	Industry	Industrial Area Development Authority, Jamshepur	Jamshepur	2016-17
61	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
62	Science & Technology	Science & Technology Council, Govt. of Jharkhand	Ranchi	2015-16
63	Biotechnology	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
64	Forest	Forest State Trading Division	1. Latehar 2. Gumla 3. Chaibasa 4. Hazaribagh	1. 2012-13 2. 2012-13 3. 2012-13 4. 2008-09
65	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
66	Animal Husbandry	Regional Poultry Farm, Ranchi	Ranchi	2009-10
67	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
68	Information and Public Relation	Govt. Press, Ranchi	Ranchi	2010-11
69	Education & Research	Birsa Agriculture University	Ranchi	2006-07
70	Forest	Jharkhand Bio-Diversity Council, Doranda, Ranchi	Ranchi	2016-17
71	Industry	Chief Executive Officer, Jharkhand State Khadi and Village Industries Board, Ranchi	Ranchi	2016-17
72	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2004-05
73	Education	Director, R.K. Mission Ashram, Morabadi, Ranchi	Ranchi	2007-08
74	Education	Jharkhand Mahila Samakhya Society, Kadru Ranchi	Ranchi	2005-06
75	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
Details of outstanding DC Bills
(Reference: Paragraph 3.4; Page 54)

	Head	Details	2000-15	2015-16	2016-17	2017-18	Grand Total
Outstanding	RDD	No. of DC bills	2311	226	153	164	2854
		Amount	629.12	156.59	200.06	307.57	1293.34
	IT	No. of DC bills	10	23	8	0	41
		Amount	21.51	48.23	20.54	0.00	90.28
	Total (RDD+IT)	No. of DC bills	2321	249	161	164	2895
		Amount	650.63	204.82	220.60	307.57	1383.62
Percentage of outstanding amount (RDD+IT)			16	51	63	93	27

Appendix 3.4
Operation of minor head '800 – Other Expenditure' (10 per cent and above)
(Reference: Paragraph 3.7; Page 58)

(₹ 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	2053	District Administration	470.56	129.08	27.43
2	2801	Power	4,291.22	846.05	19.72
3	4047	Capital Outlay on Other Fiscal Services	56.01	32.32	57.70
4	4070	Capital Outlay on Other Administrative Services	0.72	0.20	27.78
5	4701	Capital Outlay on Medium Irrigation	642.69	258.89	40.28
6	6801	Loans for Power Projects	1,760.67	700.00	39.76
Total			7,221.87	1,966.54	27.23

Appendix 3.5
Operation of minor head '800 – Other Receipts' (40 per cent and above)
(Reference: Paragraph 3.7; Page 58)

(₹ 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	0701	Medium Irrigation	142.69	142.69	100.00
2	4000	Miscellaneous Capital Receipts	25.09	25.09	100.00
3	0801	Power	5.61	5.61	100.00
4	0058	Stationery and Printing	4.31	4.31	100.00
5	0404	Dairy Development	3.32	3.32	100.00
6	0220	Information and Publicity	0.63	0.63	100.00
7	0047	Other Fiscal Services	0.11	0.11	100.00
8	0023	Hotel Receipts Tax	0.01	0.01	100.00
9	0211	Family Welfare	0.01	0.01	100.00
10	0575	Other Special Area Programmes	0.01	0.01	100.00
11	1055	Road Transport	0.01	0.01	100.00
12	0059	Public Works	14.30	14.18	99.16
13	0852	Industries	1.14	1.13	99.12
14	1456	Civil Supply	14.67	14.54	99.11
15	0406	Forestry And Wild Life	4.44	4.12	92.79
16	1452	Tourism	1.07	0.93	86.92
17	1054	Roads and Bridges	73.37	62.24	84.83
18	0210	Medical and Public Health	14.22	11.58	81.43
19	0425	Co-operation	2.37	1.81	76.37
20	0702	Minor Irrigation	4.63	3.24	69.98
21	0071	Contributions and Recoveries towards Pension	4.77	2.58	54.09
22	0049	Interest Receipts	168.86	86.83	51.42
23	0403	Animal Husbandry	10.57	5.17	48.91
24	0435	Other Agricultural Programme	1.06	0.46	43.40
25	0250	Other Social Services	191.83	77.93	40.62
26	0041	Taxes on Vehicles	778.37	312.89	40.20
Total			1,467.47	781.43	53.25

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

Terms	Basis of calculation and explanation
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 minus 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 Abhiyan and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.

Appendix - 4.1 continued..

Terms	Basis of calculation and explanation
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 th 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
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005
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
FFC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax