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# APPENDICES

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**Appendix 1.1 Part A**  
(Reference: Page 1)

<b>PROFILE OF JHARKHAND</b>							
<b>A. General Data</b>							
<b>Sl. No.</b>	<b>Particulars</b>				<b>Figures</b>		
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 <sup>1</sup> (As per 2001 Census) (All India Density = 325 persons per Sq.Km )			338 persons per Sq. km.		
	B	Density of Population (As per 2011 Census) (All India Density = 382 persons per Sq.Km )			414 persons per Sq. km.		
4	Population below poverty line (BPL) <sup>2</sup> (2011-12) (All India Average = 21.9%)				36.90 per cent		
5	A	Literacy <sup>3</sup> ( As per 2001 Census) (All India Average = 64.80% )			44 per cent		
	B	Literacy ( As per 2011 Census) (All India Average = 73% )			66.40 per cent		
6	Infant mortality <sup>4</sup> 2017 (per 1000 live births) (All India = 33 per 1000 live births)				32		
7	Human Development Index <sup>5</sup>						
	a.	2017 ( All India = 0.643 )			NA		
	b.	2018 ( All India = 0.647)			NA		
8	Gross State Domestic Product (GSDP) at current prices in 2018-19 taking as base year 2011-12				₹ 3,07,581 crore		
9	Per capita GSDP CAGR (2011-12 to 2018-19)		Jharkhand		8.92 per cent		
			General Category States		10.99 per cent		
10	GSDP CAGR (2011-12 to 2018-19) <sup>6</sup>		Jharkhand		10.71 per cent		
			General Category States		12.23 per cent		
11	Population Growth <sup>7</sup> (2009 to 2019)		Jharkhand		13.80 per cent		
			General Category States		12.46 per cent		
<b>B. Financial Data</b>							
Sl. No.	Particulars			Figures (in per cent)			
				2009-10 to 2017-18		2017-18 to 2018-19	
	CAGR			General Category States	Jharkhand	General Category States	Jharkhand
1	a.	of Revenue Receipts		15.03	16.91	12.77	6.44
2	b.	of Tax Revenue		14.84	16.24	12.72	15.41
3	c.	of Non Tax Revenue		9.88	16.87	19.78	5.24
4	d.	of Total Expenditure		14.20	17.23	12.73	(-2.98)
5	e.	of Capital Expenditure		13.53	20.42	11.93	(-10.38)
6	f.	of Revenue Expenditure on Education		13.44	11.36	9.38	(-3.05)
7	g.	of Revenue Expenditure on Health		16.50	19.82	11.09	22.52
8	h.	of Salaries & Wages		11.72	9.72	11.03	8.17
9	i.	of Pension		16.12	17.03	14.31	1.32

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

<sup>2</sup> Economic Survey Report 2018-19 (Vol. II), Page A 168-169, Table 9.8

<sup>3</sup> Economic Survey Report 2018-19 (Vol. II), Page A 164, Table 9.4

<sup>4</sup> Economic Survey Report 2018-19 (Vol. II), Page A 160, Table 9.1

<sup>5</sup> HDI: Human Development Report 2019 brought out by UNDP

<sup>6</sup> GSDP and Per Capita GSDP downloaded from MoSPI website dated 01.08.2019.

<sup>7</sup> Census of India 2001 (Population Projection 2001-2026, Table 14, Page 104 to 115).

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

<p><b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p><b>Part I: Consolidated Fund:</b> All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.</p> <p><b>Part II: Contingency Fund:</b> Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p><b>Part III: Public Account:</b> Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.</p>
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**Appendix 1.1 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 2018-19.
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 2019.
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 2018-19.
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 2018-19**  
(Reference: paragraph 1.1.1; Page 1)

(₹ in crore)

Abstract of Receipts and Disbursements for the year 2018-19									
Receipts				Disbursements					
2017-18		2018-19		2017-18		2018-19			
Section-A: Revenue						Estt.	State & Central Scheme	Total	
52,756.03	<b>I. Revenue Receipts</b>		56,151.70	50,952.07	<b>I. Revenue Expenditure</b>	2,6647.59	23,983.14	50,630.73	50,630.73
12,353.44	Tax Revenue		14,752.07	16,558.33	<b>General Services</b>	16,984.42	671.24	17,655.66	
				19,574.97	<b>Social Services</b>	6,567.50	12,218.53	18,786.03	
7,846.67	Non-tax Revenue		8,257.98	7,965.74	Education, Sports, Art and Culture	4,839.19	3,004.83	7,844.02	
				2,548.72	Health and Family Welfare	1,034.69	2,088.31	3,123.00	
21,143.63	State's share of Union Taxes		23,906.13	4,683.77	Water supply, Sanitation, Housing and Urban Development	296.44	3,002.65	3,299.09	
1,583.03	Non-plan Grants	Finance Commission Grants	1,059.89	185.66	Information and Broadcasting	102.14	57.91	160.05	
1,844.02	Grants for State Plan Schemes	Other Grants to State	1,178.78	1,084.97	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	155.45	991.00	1,146.45	
7,985.24	Grants for Central and Centrally Sponsored Plan Schemes	Centrally sponsored schemes	6,996.85	110.90	Labour and Labour Welfare	61.01	57.04	118.05	
				2,963.61	Social Welfare and Nutrition	46.82	3,016.79	3,063.61	
				31.60	Others	31.76	0	31.76	
				14,818.77	<b>Economic Services</b>	3,095.67	11,093.37	14,189.04	
				2,016.85	Agriculture and Allied Activities	638.53	1,150.97	1,789.50	
				6,044.87	Rural Development	535.04	6,896.59	7,431.63	
				0	Special Areas Programmes	0	0	0	
				398.19	Irrigation and Flood Control	393.33	6.09	399.42	
				4,530.12	Energy	1,094.95	1,595.27	2,690.22	
				264.83	Industry and Minerals	67.96	276.59	344.55	
				530.93	Transport	257.85	129.00	386.85	
				0	Science, Technology and Environment	0	0	0	
				1,032.98	General Economic Services	108.01	1,038.86	1,146.87	
				0	<b>Grants-in-aid and Contributions</b>	0	0	0	
				50,952.07	<b>Total</b>	2,6647.59	23,983.14	50,630.73	
0	<b>II. Revenue Deficit carried over to Section B</b>			1,803.96	<b>II. Revenue Surplus Section B</b>				5,520.97
52,756.03	<b>Total</b>		56,151.70	52,756.03	<b>Total</b>				56,151.70

State Finances Audit Report for the year ended 31 March 2019

Receipts				Disbursements						
2017-18		2018-19		2017-18		2018-19				
<b>Section B</b>										
1,947.85	III. Opening Cash Balance including		550.44*	0	III. Opening Over Draft from Reserve Bank of India					0
25.09	IV. Miscellaneous Capital Receipts		0	11,952.71	IV. Capital Outlay	42.30	10,669.41	10,711.71	10,711.71	
				807.11	General Services	40.28	750.76	791.04		
				1,528.07	Social Services	0.88	1,614.57	1,615.45		
				360.27	Education, Sports, Art and Culture	0.63	355.75	356.38		
				309.49	Health and Family Welfare	0.25	273.14	273.39		
				532.20	Water supply, Sanitation, Housing and Urban Development	0	566.82	566.82		
				10.90	Information and Broadcasting	0	12.83	12.83		
				265.29	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	394.59	394.59		
				16.53	Social Welfare and Nutrition	0	0	0		
				33.39	Others	0	11.44	11.44		
				<b>9,617.53</b>	Economic Services	1.14	8,304.08	8,305.22		
				607.33	Agriculture and Allied Activities	0	390.34	390.34		
				2092.79	Rural Development	0	2,460.87	2,460.87		
				0	Special Areas Programme	0	0	0		
				1,689.15	Irrigation and Flood Control	0	1,476.46	1,476.46		
				0	Energy	0	0	0.00		
				15.50	Industry and Minerals	0	6.50	6.50		
				5,141.76	Transport	0	3,870.54	3,870.54		
				71.00	General Economic Services	1.14	99.37	100.51		
42.41	V. Recoveries of Loans and Advances		47.57	1,851.67	V. Loans and Advances Disbursed	72.50	1,413.09	1,485.59	1,485.59	
0	From Power Projects	0		1,760.67	For Power Projects	0	1,413.09	1,413.09		
40.89	From Govt. Servants	47.07		55.59	To Government Servants	46.88	0	46.88		
1.52	From Others	0.50		35.41	To Others	25.62	0.00	25.62		
1,803.96	VI Revenue Surplus brought down		5,520.97	0	VI Revenue Deficit brought down	0	0	0	0	
8,136.85	VII Public Debt Receipts		7,803.43	2,949.50	VII Repayment of Public Debt					3,060.10
0	External Debt	0			External Debt					
7,905.24	Internal Debt other than Ways and Means Advances and Over Draft	7,530.52		2,788.46	Internal Debt other than Ways and Means Advances and Over Draft			2,893.42		
0	Transaction under Ways and Means Advances	0		0	Transaction under Ways and Means Advances			0		
0	Net Transaction under Over	0		0	Net Transaction under Over Draft			0		

Draft.									
Receipts				Disbursements					
2017-18		2018-19		2017-18		2018-19			
231.61	Loans and Advances from Central Government	272.91		161.04	Repayments of Loans and Advances to Central Government			166.68	
0	VIII Appropriation to Contingency Fund				VIII Appropriation to Contingency Fund				
0	IX Amount transferred to Contingency Fund		0		IX Expenditure from Contingency Fund				
<b>27,833.30</b>	<b>X Public Accounts Receipts</b>		<b>25,409.79</b>	<b>22,885.14</b>	<b>X Public Accounts Disbursements</b>				<b>23,279.41</b>
1,016.43	Small Savings and Provident Funds	1,120.04		949.91	Small Savings and Provident Funds			1,051.11	
401.00	Reserve Funds	421.00		109.17	Reserve Funds			41.95	
(-)163.21	Suspense and Miscellaneous	38.72		61	Suspense and Miscellaneous			(-)87.99	
10,558.88	Remittances	10,647.59		10,466.40	Remittances			10,587.99	
16,020.20	Deposits and Advances	13,182.44		11,298.66	Deposits and Advances			11,686.35	
0	Inter State Settlement		0	0	Inter-state Settlement			0	
	XI Closing Over Draft from Reserve Bank of India		0	150.44	XI Cash Balance at the end of the Year			395.39	<b>795.39</b>
				0	Cash in Treasuries and Local Remittances			0	
				(-)242.16	Deposits with Reserve Bank			188.3	
				38.04	Departmental Cash Balance including Permanent Advances			39.19	
				0	Investment of Earmarked Fund			400	
				354.56	Cash Balance Investment			167.9	
<b>92,545.49</b>	<b>Total</b>		<b>95,483.90</b>	<b>92,545.49</b>	<b>Total</b>				<b>95,483.90</b>

\* Revised and included, ₹400 crore invested from SDRF, during 2012-13, reported by the Finance Department vide letter No. 554 dated 23.07.2019

**Appendix 1.3****Time series data on the State Government finances**

(Reference: Paragraph 1.3 &amp; 1.9.2; Page 3 &amp; 26)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>31,565(83)</b>	<b>40,638(75)</b>	<b>47,054(87)</b>	<b>52,756(87)</b>	<b>56,152(88)</b>
<b>(i) Tax Revenue</b>	<b>10,350(33)</b>	<b>11,478(28)</b>	<b>13,299(28)</b>	<b>12,353(23)</b>	<b>14,752(23)</b>
Goods and Services Tax	-	-	-	4,124(34)	8,201(56)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	8,070(78)	8,999(78)	10,549(80)	5,715(46)	3,475(24)
State Excise	740(7)	912(8)	962(7)	841(7)	1,083(7)
Taxes on Vehicles	660(6)	633(6)	682(5)	779(6)	864(5)
Stamps and Registration fees	531(5)	532(5)	607(5)	469(4)	451(3)
Land Revenue	84(1)	164(1)	240(2)	156(1)	389(3)
Taxes on Goods and Passengers	1(0)	1(0)	0(0)	0(0)	0(0)
Other Taxes	264(3)	237(2)	259(2)	270(2)	289(2)
<b>(ii) Non Tax Revenue</b>	<b>4,335(14)</b>	<b>5,853(14)</b>	<b>5,351(11)</b>	<b>7,847(15)</b>	<b>8,258(15)</b>
<b>(iii) State's share of Union taxes and Duties</b>	<b>9,487(30)</b>	<b>15,969(39)</b>	<b>19,142(41)</b>	<b>21,144(40)</b>	<b>23,906(43)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>7,393(23)</b>	<b>7,338(18)</b>	<b>9,262(20)</b>	<b>11,412(22)</b>	<b>9,236(16)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>33</b>	<b>31</b>	<b>38</b>	<b>42</b>	<b>47</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>31,598</b>	<b>40,669</b>	<b>47,092</b>	<b>52,824</b>	<b>56,199</b>
<b>5. Public Debt Receipts</b>	<b>6,690(17)</b>	<b>13,245(25)</b>	<b>7,081(13)</b>	<b>8,137(13)</b>	<b>7,804(12)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,537	13,080	6,847	7,905	7,531
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	153	165	234	232	273
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>38,288</b>	<b>53,914</b>	<b>54,174</b>	<b>60,960</b>	<b>64,002</b>
<b>7. Contingency Fund Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>8. Public Account Receipts</b>	<b>20,189</b>	<b>29,037</b>	<b>22,052</b>	<b>27,833</b>	<b>25,410</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>58,477</b>	<b>82,951</b>	<b>76,225</b>	<b>88,794</b>	<b>89,412</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>31,795(83)</b>	<b>36,553(70)</b>	<b>45,088(79)</b>	<b>50,952(79)</b>	<b>50,631(81)</b>
Plan/State Schemes, CASC, CSS	12,436(39)	15,793(43)	22,193(49)	22,999(45)	23,983(47)
Non Plan/Establishment	19,359(61)	20,760(57)	22,895(51)	27,953(55)	26,648(53)
General Services (including interest payments)	10,624(33)	12,002(33)	13,024(29)	16,558(32)	17,656(35)
Social Services	11,915(37)	14,844(41)	18,557(41)	19,575(39)	18,786(37)
Economic Services	9,256(29)	9,707(26)	13,507(30)	14,819(29)	14,189(28)
Grants-in-aid and contributions	Nil	Nil	Nil	Nil	Nil
<b>11. Capital Expenditure</b>	<b>5,543(15)</b>	<b>8,159(16)</b>	<b>10,861(19)</b>	<b>11,953(18)</b>	<b>10,712(17)</b>
Plan/State Schemes, CASC and CSS	5,520(100)	8,087(99)	10,814(99)	11,884(99)	10,669(99)
Non Plan/Establishment	23(0)	72(1)	47(1)	69(1)	42(1)
General Services	326(6)	571(7)	590(6)	807(7)	791(7)
Social Services	910(16)	1,024(13)	15,32(14)	1,528(13)	1,615(15)
Economic Services	4,307(78)	6,564(80)	87,39(80)	9,618(80)	8,305(78)
<b>12. Disbursement of Loans and Advances</b>	<b>824(2)</b>	<b>7,480<sup>8</sup>(14)</b>	<b>1,335(2)</b>	<b>1,852(3)</b>	<b>1,485(2)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>38,162</b>	<b>52,192</b>	<b>57,284</b>	<b>64,756</b>	<b>62,828</b>
<b>14. Repayments of Public Debt</b>	<b>1,880</b>	<b>2,246</b>	<b>2,078</b>	<b>2,950</b>	<b>3,060</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,722(92)	2,079(93)	1,920(92)	2,788(95)	2,893

<sup>8</sup> Includes loans amounting to ₹ 5,553 crore made from borrowings of the State on UDAY bonds.



	2014-15	2015-16	2016-17	2017-18	2018-19
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	158(8)	167(7)	158(8)	161(5)	167
<b>15. Appropriation to Contingency Fund</b>	Nil	Nil	Nil	Nil	Nil
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>40,042</b>	<b>54,438</b>	<b>59,362</b>	<b>67,706</b>	<b>65,888</b>
<b>17. Contingency Fund disbursements</b>	Nil	Nil	Nil	Nil	Nil
<b>18. Public Account disbursements</b>	19,277	27,053	16,820	22,885	23,279
<b>19. Total disbursement by the State (16+17+18)</b>	<b>59,319</b>	<b>81,491</b>	<b>75,851</b>	<b>90,591</b>	<b>89,167</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	-230	4,085	1,966	1,804	5,521
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	-6,564	-11,523 <sup>9</sup>	-10,192	-11,933	-6,629
<b>22. Primary Deficit(-)/Surplus(+) (21-23)</b>	-3,635	-8,203	-6,020	-7,271	-1,777
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	2,929	3,320	4,172	4,662	4,852
<b>24. Financial Assistance to local bodies etc.</b>	12,404	14,891	20,332	20,714	17,976
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	-	0	3	7	68
Ways and Means Advances availed (days)	-	0	3	7	58
Overdraft availed (days)	-	0	0	0	10
<b>26. Interest on Ways and Means Advances/Overdraft</b>	-	0	0	0.21	6.23
<b>27 (a) Gross State Domestic Product at current price (GSDP)<sup>®</sup></b>	2,18,525	2,06,613	2,36,250	2,76,243	3,07,581
<b>27 (b) Gross State Domestic Product at constant price (GSDP)<sup>®</sup></b>	1,86,534	1,74,881	1,94,475	2,03,358	2,32,821
<b>28 Outstanding Fiscal liabilities (year end)</b>	43,569	56,530	66,827	77,095	83,783
<b>29. Outstanding guarantees (year-end) (including interest)</b>	-	157	157	157	607
<b>30. Maximum amount guaranteed (year end)</b>	-	157	157	157	450
<b>31. Number of incomplete projects (value ₹ 1 crore and above)</b>	402	195	280	113	410
<b>32. Capital blocked in incomplete Projects</b>	1,824	2,089	4,778	1,403	3,841
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP at current price	4.74	5.56	5.63	4.47	4.80
Own Tax revenue/GSDP at constant price	5.55	6.56	6.88	5.68	6.34
Own Non-Tax Revenue/GSDP at current price	2.0	2.8	2.3	2.8	2.7
Own Non-Tax Revenue/GSDP at constant price	2.32	3.35	2.77	3.61	3.55
Central Transfers/GSDP at current price	4.34	7.73	8.10	7.65	7.77
Central Transfers/GSDP at constant price	3.96	4.20	4.79	5.24	3.97
<b>II Expenditure Management</b>					
Total Expenditure/GSDP at current price	17.46	25.26	24.25	23.44	20.43
Total Expenditure/GSDP at constant price	20.46	29.84	29.65	29.76	26.99
Total Expenditure/Revenue Receipts	120.9	128.4	121.7	122.7	111.89
Revenue Expenditure/Total Expenditure	83.3	70.0	78.7	78.7	80.59
Expenditure on Social Services (including L&A)/Total Expenditure	33.7	30.5	35.2	32.6	32.51
Expenditure on Economic Services (including L&A)/Total Expenditure	37.6	45.3	41.0	40.5	38.13

<sup>9</sup> Amount of Fiscal Deficit will be decreased, if the amount of loan granted to Bijli Companies from the borrowings on UDAY Bond is not considered for calculation of Fiscal Deficit as informed by the State Government in the light of Tripartite Agreement

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	2014-15	2015-16	2016-17	2017-18	2018-19
Capital Expenditure/Total Expenditure	14.5	15.6	19.0	18.5	17.05
Capital Expenditure on Social and Economic Services/Total Expenditure.	13.7	14.5	17.9	17.2	15.79
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP at current price	-0.11	1.98	0.83	0.65	1.79
Revenue deficit (surplus)/GSDP at constant price	-0.12	2.34	1.02	0.83	2.37
Fiscal deficit/GSDP at current price	-3.00	-5.58	-4.31	-4.32	-2.16
Fiscal deficit/GSDP at constant price	-3.52	-6.59	-5.28	-5.48	-2.85
Primary Deficit (surplus) /GSDP at current price	-1.66	-3.97	-2.55	-2.63	-0.58
Primary Deficit (surplus) /GSDP at constant price	-1.95	-4.69	-3.12	-3.34	-0.76
Revenue Deficit/Fiscal Deficit	-3.5	-35.5	-19.3	-15.1	-83.29
Primary Revenue Balance/GSDP at current price	1.25	2.60	2.61	2.37	3.39
Primary Revenue Balance/GSDP at constant price	1.46	4.25	3.20	3.00	4.48
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP at current price	19.94	27.36	28.29	27.91	27.24
Fiscal Liabilities/GSDP at constant price	23.36	32.32	34.59	35.43	35.99
Fiscal Liabilities/RR	138.03	139.1	142.0	146.1	149
Primary deficit vis-à-vis quantum spread	-376	-13,468	-1,734.91	-288.19	2,315.52
Debt redemption (Principal + interest)/Total debt receipt	Nil	Nil	Nil	Nil	Nil
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	Nil	Nil	Nil	Nil	*
Balance from Current Revenue (₹ in crore)	6,593	14,226	16,773	N.A.	N.A.
Financial Assets/Liabilities	103	109	111	111	118
Loans and Advances On General Services	0	0	0	0	0
Loans and Advances On Social Services	20	43	47	31.7	23
Loans and Advances On Economic Services	787	7,388	1,236	1,764.4	1,416
Assets		57,153	67,419	77,635	84,382
Liabilities		62,291	74,522	86,542	99,210

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

\* ₹ 15,000 only

**Appendix 1.4 Part-A**  
**Details of functions of ULBs as per the 74<sup>th</sup> Constitutional Amendment Act (Schedule XII)**  
**(Reference: Paragraph 1.6.5.1; Page 21)**

Sl. No.	Details of function
1	Urban planning including town planning.
2	Regulation of land-use and construction of buildings.
3	Planning for economic and social development.
4	Roads and bridges.
5	Water supply for domestic, industrial and commercial purposes.
6	Public health, sanitation, conservation 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 73<sup>rd</sup> Constitutional Amendment Act (Schedule XII)**  
**(Reference: Paragraph 1.6.5.2; Page 22)**

Sl. No.	Details of function	Status of Devolution
1	Agriculture including agriculture extension	Partial
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	No
3	Minor irrigation, water management and watershed development	Yes
4	Animal husbandry, dairy and poultry	Partial
5	Fisheries	Yes
6	Social forestry and farm forestry	No
7	Minor forest produce	No
8	Small scale Industries including food processing industries	Partial
9	Khadi Village and Cottage industries	Yes
10	Rural Housing	No
11	Drinking Water	Yes
12	Fuel and fodder	No
13	Road, Culverts, Bridges, ferries, waterways and other means of communication	No
14	Rural Electrification including distribution of electricity	No
15	Non-conventional energy sources	No
16	Poverty alleviation programmes	Partial
17	Education including primary and secondary schools	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 2019**  
**(Reference: Paragraphs 1.9.1; Page 27)**

(₹ in crore)

As on 31.03.2018	Liabilities		As on 31.03.2019
<b>53,799.09</b>	<b>Internal Debt -</b>		<b>58,436.19</b>
33,087.68	Market Loans bearing interest	37,110.68	
0.07	Market Loans not bearing interest	0.07	
6.30	Loans from Life Insurance Corporation of India	6.30	
11,622.17	Loans from other Institutions	12,993.27	
0	Ways and Means Advances	0	
9,082.87	Special securities issued to NSS Fund of Central Government	8,325.87	
0	Overdrafts from Reserve Bank of India	0	
<b>2,232.86</b>	<b>Loans and Advances from Central Government -</b>		<b>2,339.07</b>
0	Pre 1984-85 Loans	0	
17.57	Non-Plan Loans	15.79	
2,215.29	Loans for State Plan Schemes	2,323.28	
<b>500.00</b>	<b>Contingency Fund</b>		<b>500.00</b>
<b>1,142.18</b>	<b>Small Savings, Provident Funds etc.</b>		<b>1,211.11</b>
<b>18,369.87</b>	<b>Deposits</b>		<b>19,866.47</b>
<b>1,551.04</b>	<b>Reserve Funds</b>		<b>1,930.09</b>
<b>39.68</b>	<b>Remittance Balances</b>		<b>99.27</b>
<b>0</b>	<b>Suspense and Miscellaneous Balances</b>		<b>0</b>
<b>8,907.21</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>14,828.18</b>
<b>86,541.93</b>	<b>Total</b>		<b>99,210.38</b>
	<b>Assets</b>		
<b>66,961.60</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>77,673.31</b>
275.15	Investments in shares of Companies, Corporations, etc.	331.19	
66,686.45	Other Capital Outlay	77,342.12	
<b>0</b>	<b>Inter State Settlement</b>		<b>0</b>
<b>19,291.97</b>	<b>Loans and Advances -</b>		<b>20,730.00</b>
18,444.20	Loans for Power Projects	19,857.29	
823.36	Other Development Loans	848.49	
24.41	Loans to Government servants and Miscellaneous loans	24.22	
<b>5.78</b>	<b>Advances with departmental officers</b>		<b>6.28</b>
<b>132.14</b>	<b>Suspense and Miscellaneous Balances</b>		<b>5.41</b>
<b>150.44</b>	<b>Cash -</b>		<b>795.38</b>
0	Cash in Treasuries and Local Remittances	0	
-242.16	Deposits with Reserve Bank	188.3	
0	Reserve Fund Investments	400*	
38.04	Departmental Cash Balance including Permanent Advances	39.18	
354.56	Cash Balance Investments	167.9	
<b>0</b>	<b>Remittance Balances</b>		<b>0</b>

0	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		
<b>86,541.93</b>	<b>Total</b>		<b>99,210.38</b>

\* Revised and included ₹ 400 crore invested from State Disaster Response Fund during 2012-13 reported by the Finance Department, vide letter no. 554 dated 23.07.2019

#### Explanatory Notes for Appendices 1.3 and 1.4

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 surplus on Government account, as shown in **Appendix 1.2 Part B**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

## 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 2.3.1; 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
<b>Revenue Voted</b>					
1	1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	1,601.21	847.79	52.95
2	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	389.14	218.15	56.06
3	3	Building Construction Department	134.01	41.34	30.85
4	4	Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	62.75	13.46	21.45
5	9	Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	241.08	81.03	33.61
6	10	Energy Department	4,206.48	1,464.37	34.81
7	12	Planning-cum-Finance Department (Finance Division)	64.17	15.78	24.59
8	18	Food, Public Distribution and Consumer Affairs Department	1,375.70	348.70	25.35
9	19	Forest, Environment and Climate Change Department	770.39	245.32	31.84
10	21	Higher and Technical Education Department (Higher Education Division)	1,246.69	344.44	27.63
11	23	Industries Department	458.94	150.85	32.87
12	26	Labour, Employment and Skill Development Department	245.19	78.56	32.04
13	29	Mines and Geology Department	83.45	41.59	49.84
14	35	Planning-cum-Finance Department (Planning Division)	886.46	326.59	36.84
15	36	Drinking Water and Sanitation Department	1,820.13	454.96	25.00
16	39	Home, Jail and Disaster Management Department (Disaster Management Division)	908.14	437.81	48.21
17	40	Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	603.53	121.29	20.10
18	41	Road Construction Department	459.92	204.64	44.49
19	42	Rural Development Department (Rural Development Division)	6,273.10	2,084.68	33.23
20	43	Higher and Technical Education Department (Science and Technology Division)	534.10	170.44	31.91
21	45	Information Technology and e-Governance Department	181.54	48.56	26.75
22	48	Urban Development and Housing Department (Urban Development Division)	3,204.22	1,283.22	40.05
23	49	Water Resources Department	413.42	89.64	21.68
24	50	Water Resources Department (Minor Irrigation Division)	113.89	30.50	26.78
25	51	Welfare Department (Welfare Division)	1,769.91	618.55	34.95
26	52	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	82.63	18.03	21.82
27	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	82.92	29.15	35.15
28	54	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	319.44	176.44	55.23
29	56	Rural Development Department (Panchayati Raj Division)	1,743.93	871.06	49.95
30	58	School Education and Literacy Department (Secondary Education Division)	1,681.44	716.28	42.60
31	59	School Education and Literacy Department (Primary and Adult Education Division)	7,192.62	1,771.73	24.63
32	60	Women, Child Development and Social Security Department	3,560.16	977.24	27.45

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Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	
				Amount	Percentage of Savings to total provision
1	2	3	4	5	6
<b>Revenue Charged</b>					
33	14	Repayment of Loans	255.00	255.00	100.00
<b>Capital</b>					
34	1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	343.01	82.59	24.08
35	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	30.45	21.48	70.54
36	3	Building Construction Department	548.17	144.52	26.36
37	8	Transport Department (Civil Aviation Division)	119.00	106.03	89.10
38	9	Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	175.00	109.40	62.51
39	10	Energy Department	1,890.41	477.32	25.25
40	12	Planning-cum-Finance Department (Finance Division)	69.00	21.67	31.41
41	18	Food, Public Distribution and Consumer Affairs Department	34.50	30.64	88.81
42	20	Health, Medical Education and Family Welfare Department	468.77	195.38	41.68
43	26	Labour, Employment and Skill Development Department	100.52	87.30	86.85
44	30	Welfare Department (Minorities Welfare Division)	96.00	35.26	36.73
45	36	Drinking Water and Sanitation Department	519.10	118.97	22.92
46	49	Water Resources Department	1,897.65	733.15	38.63
47	50	Water Resources Department (Minor Irrigation Division)	533.90	221.94	41.57
48	52	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	49.20	13.43	27.30
49	57	Urban Development and Housing Department (Housing Division)	20.00	20.00	100.00
50	58	School Education and Literacy Department (Secondary Education Division)	56.07	56.07	100.00
51	60	Women, Child Development and Social Security Department	39.57	39.57	100.00
<b>TOTAL (Revenue + Capital)</b>			<b>49,956.02</b>	<b>17,091.91</b>	<b>34.21</b>



## Appendix 2.2

Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year 2018-19  
(Reference: Paragraph: 2.3.1; Page 38)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Department as per Appropriation Accounts
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-113-BA	54.00	38.89	Reasons have not been intimated
2		2401-00-796-28	27.00	24.34	Non-release of fund by GOI
3		2401-00-796-A1	35.35	24.35	Reasons have not been intimated
4		2401-00-796-AF (CASC)	86.40	76.05	Non-release of fund by GOI
5		2401-00-796-AF (CASS)	57.60	50.81	Non-release of fund by GOI (₹ 22.94 crore) and reasons have not been intimated (₹ 27.87 crore)
6		2401-00-796-BA	108.00	76.97	Reasons have not been intimated
7		2401-00-800-AF (CASC)	43.20	35.04	Non-release of fund by GOI
8		2401-00-800-AF (CASS)	28.80	23.53	Non-release of fund by GOI (₹ 9.52 crore) and reasons have not been intimated (₹ 14.01 crore)
9		4402-00-796-01	180.00	31.64	Reasons have not been intimated
10	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-99	64.10	62.43	Non-completion of selection process of beneficiaries based schemes, 15 per cent ceiling on drawal of fund and implementation of code of conduct.
11		2403-00-789-99	24.70	24.29	Non-completion of selection process of beneficiaries based schemes, 15 per cent ceiling on drawal of fund and Implementation of code of conduct.
12		2403-00-796-99	36.75	36.47	Non-completion of selection process of beneficiaries based schemes, 15 per cent ceiling on drawal of fund and implementation of code of conduct.
13	3-Building Construction Department	4059-01-051-39	25.00	20.22	Reasons have not been intimated
14		4059-01-796-39	25.00	20.80	Reasons have not been intimated
15		4059-01-796-59	89.00	43.74	Reasons have not been intimated
16	8-Transport Department (Civil Aviation Division)	5053-02-102-05	55.00	50.13	Reasons have not been intimated
17		5053-02-102-09	25.00	25.00	Reasons have not been intimated
18	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	2425-00-796-62	25.00	25.00	Reasons have not been intimated
19		4425-00-108-16	52.50	32.96	Reasons have not been intimated
20		4425-00-789-16	35.00	21.93	Reasons have not been intimated
21		4425-00-796-16	87.50	54.50	Reasons have not been intimated
22	10- Energy Department	2059-80-001-10	59.03	25.54	Economy measures
23		2801-01-789-10	36.00	33.00	Economy measures
24		2801-01-796-10	78.00	71.50	Reasons have not been intimated
25		2801-01-800-10	186.00	170.50	Economy measures
26		2801-80-004-16	49.92	27.41	Non-receipt of proposal
27		2801-80-101-15	2000.00	1405.05	(i) Providing fund for payment of current and pending electric bills to JBVNL (₹ 500.00 crore) and (ii) partial utilization of fund in tariffs subsidy for consumer (₹ 905.05 crore)
28	6801-00-789-37	121.32	30.88	Non-demand of fund	
29	6801-00-796-37	262.86	66.90	Non-demand of fund	
30	6801-00-800-37	626.82	159.54	Non-demand of fund	
31	6801-00-796-38	200.00	200.00	Reasons have not been intimated	

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Department as per Appropriation Accounts
32	13-Interest Payment	2049-01-101-01	3152.00	409.36	Reasons have not been intimated
33		2049-01-200-02	430.00	169.15	Reasons have not been intimated
34		2049-01-200-08	125.00	38.73	Reasons have not been intimated
35		2049-01-200-11	70.00	30.76	Reasons have not been intimated
36		2049-03-104-01	280.00	55.61	Reasons have not been intimated
37		2049-04-109-01	94.46	31.49	Reasons have not been intimated
38		2049-01-200-14	500.00	500.00	Reasons have not been intimated
39		14-Repayment of Loan	2048-00-101-01	255.00	255.00
40	6003-00-105-01		750.00	318.10	Reasons have not been intimated
41	6004-01-109-01		200.00	73.01	Reasons have not been intimated
42	6004-02-105-01		125.95	20.99	Reasons have not been intimated
43	6003-00-101-72		195.45	195.45	Reasons have not been intimated
44	6003-00-101-73		248.10	248.10	Reasons have not been intimated
45	6003-00-101-74		400.00	400.00	Reasons have not been intimated
46	15-Pension	2071-01-104-04	800.00	354.53	Reasons have not been intimated
47		2071-01-115-02	30.00	29.12	Reasons have not been intimated
48	18- Food, Public Distribution and Consumer Affairs Department	3456-00-102-48	31.75	26.77	Delay in policy decision and tender process
49		3456-00-789-39	72.20	21.91	Exclusion and inclusion of beneficiaries
50		3456-00-796-02	97.26	20.08	Exclusion and inclusion of beneficiaries
51		3456-00-796-39	254.58	38.72	Exclusion and inclusion of beneficiaries
52		3456-00-796-48	42.20	35.66	Delay in policy decision and tender process
53	19- Forest, Environment and Climate Change Department	2406-01-101-01	159.42	34.42	Mainly non-payment of fund, non-verification of pay fixation and implementation of 15 per cent ceiling on drawal of fund
54		2406-01-796-58	49.69	28.09	Mainly non-receipt of sanction of fund (₹ 27.81 crore)
55		2406-01-796-48	25.00	25.00	Reasons have not been intimated
56	20- Health, Medical Education and Family Welfare Department	2210-01-102-54	186.00	49.95	Non-receipt of demand
57		2210-03-103-01	237.36	29.14	Reasons have not been intimated
58		2210-03-103-03	140.47	43.89	Reasons have not been intimated
59		2210-05-105-06	264.73	80.00	Reasons have not been intimated
60		2210-02-105-21 (CASC)	112.83	26.63	Non-release of fund by GOI
61		2210-05-105-21 (CASS)	242.06	33.88	Non-receipt of demand
62		2210-01-001-64	20.00	20.00	Non-sanction of scheme
63		2210-01-103-56	113.36	113.36	Non-release of fund by GOI
64		4210-01-110-45	62.00	41.21	Non-sanction of scheme
65		4210-01-110-48	75.00	34.45	Non-sanction of scheme
66		4210-01-796-48	60.00	39.73	Non-sanction of scheme
67	21- Higher and Technical Education Department (Higher Education Division)	2202-03-102-BA	65.00	40.59	Non-passing of bill by treasury
68		2202-03-796-B5	65.00	29.16	Non-passing of bill by treasury
69		2202-03-796-B7	45.00	44.55	Non-submission of proposal by university (₹ 17.55 crore) and reasons not intimated (₹ 27.00 crore)
70		2202-03-796-BA	65.00	50.78	Non-passing of bill by treasury
71		2202-03-102-B7	33.00	33.00	Non-submission of proposal by university (₹ 20.00 crore) and reasons not intimated (₹ 13.00 crore)
72		2202.03.796-BB	25.00	25.00	Non-submission of proposal by University

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Department as per Appropriation Accounts
73	22- Home, Jail and Disaster Management Department (Home Division)	2055-00-110-01	251.57	34.53	Reasons have not been intimated
74	23- Industries Department	2852-80-796-10	45.00	25.36	Reasons have not been intimated
75	26-Labour, Employment and Training Department	4250-00-796-04	24.75	24.11	Reasons have not been intimated
76	27-Law Department	2014-00-105-01	361.55	36.96	Economic measures
77	35- Planning-cum-Finance Department (Planning Division)	2053-00-796-43	300.00	196.48	Reasons have not been intimated
78		2053-00-800-43	100.00	100.00	Reasons have not been intimated
79	36- Drinking Water and Sanitation Department	2215-01-789-11	123.06	87.22	Reasons have not been intimated
80		2215-01-796-11 (CASC)	123.78	34.47	Reasons have not been intimated
81		2215-01-796-11 (CASS)	64.98	20.16	Reasons have not been intimated
82		2215-02-107-13	32.00	32.00	Non-sanction of plan
83		2215-02-107-11	441.86	238.62	Reasons have not been intimated
84		4215-01-102-02	159.20	25.54	Reasons have not been intimated
85		4215-01-796-02	228.11	68.48	Reasons have not been intimated
86		39- Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-102-03	114.36	94.36
87	2245-02-113-02		35.00	33.54	Reasons have not been intimated
88	2245-80-101-16		21.05	20.60	Reasons have not been intimated
89	2245-80-102-01		30.00	27.91	Reasons have not been intimated
90	2245-80-102-02		42.10	41.42	Reasons have not been intimated
91	2245-01-101-07		122.00	122.00	Reasons have not been intimated
92	2245-01-282-01		20.00	20.00	Reasons have not been intimated
93	40- Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2029-00-104-01	262.63	40.55	Reasons have not been intimated
94	41- Road Construction Department	2053-00-093-01	109.11	25.51	Reasons have not been intimated
95		3054-01-337-01	30.00	29.48	Reasons have not been intimated
96		3054-03-337-01	150.00	37.75	Reasons have not been intimated
97		3054-80-797-01	120.00	120.00	Reasons have not been intimated
98		5054-03-101-03	149.00	43.27	Reasons have not been intimated
99		5054-03-337-02	75.00	23.44	Reasons have not been intimated
100		5054-03-796-02	45.00	34.00	Reasons have not been intimated
101		5054-03-796-03	199.00	35.42	Reasons have not been intimated
102	42- Rural Development Department (Rural Development Division)	2501-06-101-05 (CASC)	178.25	114.63	Reasons have not been intimated
103		2501-06-101-05 (CASS)	118.83	72.00	Reasons have not been intimated
104		2501-06-789-05 (CASC)	105.62	50.17	Reasons have not been intimated
105		2501-06-789-05 (CASS)	70.41	26.94	Reasons have not been intimated
106		2501-06-796-05 (CASC)	129.60	102.55	Reasons have not been intimated
107		2501-06-796-05 (CASS)	86.40	66.51	Reasons have not been intimated
108		2505-01-702-02	978.22	508.52	Reasons have not been intimated
109		2505-01-789-02	299.46	30.28	Reasons have not been intimated
110		2505-01-796-02	718.69	262.44	Reasons have not been intimated
111		2505-02-101-04 (CASC)	492.40	228.72	Reasons have not been intimated
112		2505-02-101-04 (CASS)	109.60	27.24	Reasons have not been intimated
113		2505-02-101-05	24.00	23.96	Reasons have not been intimated
114		2505-02-789-04	150.20	69.75	Reasons have not been intimated
115		2505-02-796-04	360.80	167.55	Reasons have not been intimated
116		2505-02-796-05	25.00	24.96	Reasons have not been intimated
117	2501-02-101-06	48.12	48.12	Reasons have not been intimated	

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Department as per Appropriation Accounts
118	42- Rural Development Department (Rural Development Division)	2501-02-789-06	20.05	20.05	Reasons have not been intimated
119		2501-02-796-06	65.50	65.50	Reasons have not been intimated
120		2501-06-101-14	34.63	34.63	Reasons have not been intimated
121		2501-06-796-14	24.95	24.95	Reasons have not been intimated
122	43- Higher and Technical Education Department (Science and Technology Division)	2203-00-003-AB	185.00	100.00	Reasons have not been intimated
123	45- Information Technology and e-Governance Department	2203-00-796-A8	45.00	30.01	Reasons have not been intimated
124	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-76	166.56	100.73	Reasons have not been intimated
125		2217-80-191-81	243.48	149.20	Reasons have not been intimated
126		2217-80-191-89	70.00	36.57	Reasons have not been intimated
127		2217-80-192-82	74.50	40.54	Reasons have not been intimated
128		2217-80-796-56	350.00	85.00	Reasons have not been intimated
129		2217-80-796-76	70.03	41.27	Reasons have not been intimated
130		2217-80-796-89	75.00	39.67	Reasons have not been intimated
131		2217-80-191-65	50.00	50.00	Reasons have not been intimated
132		2217-80-191-76	160.20	160.20	Reasons have not been intimated
133		2217-80-191-83	69.10	69.10	Reasons have not been intimated
134		2217-80-191-84	21.14	21.14	Reasons have not been intimated
135		2217-80-789-89	25.00	25.00	Reasons have not been intimated
136		2217-80-796-75 (CASC)	100.00	100.00	Reasons have not been intimated
137		2217-80-796-75 (CASS)	100.00	100.00	Fund for Smart city (₹ 25.00 crore) and reasons not intimated (₹ 75.00 crore)
138		2217-80-796-76	65.80	65.80	Reasons have not been intimated
139		2217-80-796-80	35.00	35.00	Reasons have not been intimated
140	49-Water Resources Department	2700-01-001-02	198.12	37.74	Reasons have not been intimated
141		2701-03-001-06	83.55	28.96	Mainly retirement and transfer (₹ 27.63 crore)
142		4700-80-789-12	125.00	21.05	Non-receipt of fund from GOI (₹ 1.81 crore) and reasons not intimated (₹ 19.24 crore)
143		4700-80-796-13	350.00	275.31	Closing of e-payment
144		4701-80-789-64	40.00	21.48	Non-completion of implementation of Konark irrigation scheme
145		4701-80-800-65	40.00	38.00	Reasons have not been intimated
146		4701-80-800-71	110.00	104.60	Ceiling of 15 per cent drawal in March (₹ 98.60 crore) and reasons not intimated (₹ 6.00 crore)
147		4701-80-789-63	20.00	20.00	Reasons have not been intimated
148		4701-80-789-65	20.00	20.00	Reasons have not been intimated
149		4701-80-796-63	20.00	20.00	Reasons have not been intimated
150		4700-80-789-13	164.70	164.70	Reasons have not been intimated
151	50-Water Resources Department (Minor Irrigation Division)	2702-02-005-01	107.29	29.99	Reasons have not been intimated
152		4702-00-101-18	158.00	109.14	Ceiling of 15 per cent drawal in March
153		4702-00-796-18	140.00	44.10	Ceiling of 15 per cent drawal in March
154		4702-00-796-20	110.00	34.44	Ponding in restoring water bodies
155	51- Welfare Department (Welfare Division)	2225-01-789-59	53.00	43.23	Reasons have not been intimated
156		2225-01-789-61	28.00	22.55	Reasons have not been intimated
157		2225-02-277-59	24.00	22.63	Reasons have not been intimated
158		2225-02-796-59	112.05	105.86	Reasons have not been intimated
159		2225-02-796-61	46.00	33.81	Reasons have not been intimated
160		2225-03-277-12	108.00	44.30	Reasons have not been intimated
161		2225-03-796-23	124.00	65.26	Reasons have not been intimated

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Department as per Appropriation Accounts
162	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2204-00-102-05	48.00	48.00	Reasons have not been intimated
163		2404-00-102-68	61.70	23.82	Reasons have not been intimated
164		2404-00-796-05	21.60	21.60	Reasons have not been intimated
165	55- Rural Development Department (Rural Works Division)	2515-00-001-28	125.00	71.31	Reasons have not been intimated
166		4515-00-789-04	150.00	73.03	Reasons have not been intimated
167		4515-00-789-10	52.93	43.87	Reasons have not been intimated
168		4515-00-796-10	288.00	45.32	Reasons have not been intimated
169	56- Rural Development Department (Panchayati Raj Division)	2515-00-001-03	183.12	40.08	Reasons have not been intimated
170		2515-00-198-44	1208.24	604.12	Reasons have not been intimated
171		2515-00-198-45	164.24	152.38	Reasons have not been intimated
172	58- School Education and Literacy Department (Secondary Education Division)	2202-02-109-01	408.34	97.26	Reasons have not been intimated
173		2202-02-109-35	92.10	83.48	Reasons have not been intimated
174		2202-02-789-35	31.30	29.95	Reasons have not been intimated
175		2202-02-796-35	60.78	58.40	Reasons have not been intimated
176		2202-03-103-01	168.03	24.00	Reasons have not been intimated
177		2202-05-200-04	51.21	35.87	Reasons have not been intimated
178		2202-02-109-35	61.39	61.39	Reasons have not been intimated
179		2202-02-109-64	32.00	32.00	Reasons have not been intimated
180		2202-02-789-35	20.87	20.87	Reasons have not been intimated
181		2202-02-796-35	40.52	40.52	Reasons have not been intimated
182		2202-02-796-64	21.12	21.12	Reasons have not been intimated
183		4202-02-796-78	40.00	40.00	Reasons have not been intimated
184	59- School Education and Literacy Department (Primary and Adult Education Division)	2201-01-101-01	3691.26	468.07	Reasons have not been intimated
185		2202-01-101-55	90.00	45.00	Reasons have not been intimated
186		2202-01-104-01	90.77	34.63	Reasons have not been intimated
187		2202-01-111-25 (CASC)	477.00	86.50	Reasons have not been intimated
188		2202-01-111-25 (CASS)	318.00	57.66	Reasons have not been intimated
189		2202-01-112-03 (CASC)	236.50	52.72	Reasons have not been intimated
190		2202-01-112-03 (CASS)	232.97	112.48	Reasons have not been intimated
191		2202-01-789-03	55.60	26.23	Reasons have not been intimated
192		2202-01-796-03 (CASC)	156.18	63.89	Reasons have not been intimated
193		2202-01-796-03 (CASS)	153.85	84.47	Reasons have not been intimated
194		2202-01-796-25 (CASC)	315.00	124.98	Reasons have not been intimated
195		2202-01-796-25 (CASS)	210.00	83.32	Reasons have not been intimated
196		2202-01-796-55	96.75	36.75	Reasons have not been intimated
197		2202-01-101-52	32.00	32.00	Reasons have not been intimated
198		2202-01-101-57	48.00	48.00	Reasons have not been intimated
199		2202-01-789-57	20.40	20.40	Reasons have not been intimated
200	2202-01-796-52	34.40	34.40	Reasons have not been intimated	
201	2202-01-796-57	51.60	51.60	Reasons have not been intimated	
202	60- Women, Child Development and Social Security Department	2235-01-102-51 (CASC)	119.57	33.25	Reasons have not been intimated
203		2235-02-102-51 (CASS)	104.32	31.71	Reasons have not been intimated
204		2235-02-102-97	68.00	31.24	Reasons have not been intimated
205		2235-02-102-AS	22.22	21.11	Reasons have not been intimated
206		2235-02-796-51 (CASC)	125.58	39.89	Reasons have not been intimated
207		2235-02-796-51 (CASS)	115.43	30.56	Reasons have not been intimated
208		2235-02-796-97	68.00	32.11	Reasons have not been intimated

State Finances Audit Report for the year ended 31 March 2019

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Department as per Appropriation Accounts
209	60- Women, Child Development and Social Security Department	2235-02-796-AS	24.47	22.44	Reasons have not been intimated
210		2236-02-101-02 (CASC)	169.78	43.91	Reasons have not been intimated
211		2236-02-101-02 (CASS)	169.78	38.61	Reasons have not been intimated
212		2236-02-796-02 (CASC)	198.76	83.82	Reasons have not been intimated
213		2236-02-796-02 (CASS)	198.76	80.74	Reasons have not been intimated
<b>Grand Total</b>			<b>37,918.52</b>	<b>16,904.69</b>	

**Appendix 2.3**  
**Details of savings of ₹ one crore and above not surrendered**

(Reference: Paragraph 2.3.2; Page 38)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
<b>Revenue Voted</b>				
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	847.79	728.70	119.09
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	218.15	214.76	3.39
3	6-Cabinet (Election) Department	9.46	8.06	1.40
4	10-Energy Department	1,464.37	1,264.37	200.00
5	18-Food, Public Distribution and Consumer Affairs Department	348.70	344.67	4.03
6	19-Forest, Environment and Climate Change Department	245.32	229.14	16.18
7	21-Higher and Technical Education Department (Higher Education Division)	344.44	339.38	5.06
8	22-Home, Jail and Disaster Management Department (Home Division)	187.04	182.81	4.23
9	23-Industries Department	150.85	103.22	47.63
10	35-Planning-cum-Finance Department (Planning Division)	326.59	319.91	6.68
11	39-Home, Jail and Disaster Management Department (Disaster Management Division)	437.81	0.44	437.37
12	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	121.29	120.27	1.02
13	41-Road Construction Department	204.64	54.29	150.35
14	43-Higher and Technical Education Department (Science and Technology Division)	170.44	147.06	23.38
15	45-Information Technology and e-Governance Department	48.56	47.48	1.08
16	51-Welfare Department (Welfare Division)	618.55	502.07	116.48
17	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	176.44	159.16	17.28
18	55-Rural Development Department (Rural Works Division)	71.78	65.32	6.46
19	58-School Education and Literacy Department (Secondary Education Division)	716.28	495.35	220.93
20	60-Women, Child Development and Social Security Department	977.24	903.22	74.02
<b>Revenue Charged</b>				
21	13-Interest Payment	781.07	242.27	538.80
22	14-Repayment of Loans	255.00	0.00	255.00

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
<b>Capital Voted</b>				
23	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	82.59	75.59	7.00
24	20-Health, Medical Education and Family Welfare Department	195.38	193.63	1.75
25	22-Home, Jail and Disaster Management Department (Home Division)	69.89	10.59	59.30
26	30-Welfare Department (Minorities Welfare Division)	35.26	12.36	22.90
27	41-Road Construction Department	156.99	115.62	41.37
28	49-Water Resources Department	733.15	730.50	2.65
29	51-Welfare Department (Welfare Division)	46.92	26.02	20.90
30	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	9.20	7.60	1.60
31	55-Rural Development Department (Rural Works Division)	229.64	217.08	12.56
32	58-School Education and Literacy Department (Secondary Education Division)	56.07	25.00	31.07
33	60-Women, Child Development and Social Security Department	39.57	26.60	12.97
<b>Capital Charged</b>				
34	14-Repayment of Loans	445.46	403.59	41.87
<b>Total</b>		<b>10,821.93</b>	<b>8,316.13</b>	<b>2,505.80</b>



**Appendix 2.4****Cases of surrender of funds in excess of ₹ 20 crore in March 2019**

(Reference: Paragraph 2.3.2; Page 38)

(₹ 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)	2401-00-113-BA	29.89
2		2401-00-796-28	24.34
3		2401-00-796-A1	24.35
4		2401-00-796-AF (CASC)	76.05
5		2401-00-796-AF (CASS)	22.94
6		2401-00-796-BA	58.97
7		2401-00-800-AF	35.04
8		4402-00-796-01	31.64
9	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-99	62.43
10		2403-00-789-99	24.29
11		2403-00-796-99	36.47
12	3- Building Construction Department	4059-01-051-39	20.22
13		4059-01-796-39	20.80
14		4059-01-796-59	43.74
15	8-Transport Department (Civil Aviation Division)	5053-02-102-05	50.13
16	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	2425-00-796-62	25.00
17		4425-00-108-16	32.96
18		4425-00-789-16	21.93
19		4425-00-796-16	54.50
20	10-Energy Department	2059-80-001-10	25.54
21		2801-01-789-10	33.00
22		2801-01-796-10	71.50
23		2801-01-800-10	170.50
24		2801-80-004-16	27.41
25		2801-80-101-15	1405.05
26		6801-00-789-37	30.88
27		6801-00-796-37	66.90
28		6801-00-800-37	159.54
29		6801-00-796-38	200.00
30	13-Interest Payment	2049-01-200-08	38.73
31		2049-01-200-11	30.76
32	14-Repayment of Loans	6003-00-105-01	318.10
33		6004-01-109-01	73.01
34	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-48	26.77
35		3456-00-789-39	21.91
36		3456-00-796-02	20.08
37		3456-00-796-39	38.72
38		3456-00-796-48	35.66

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
39	19-Forest, Environment and Climate Change Department	2406-01-101-01	34.35
40		2406-01-796-58	27.81
41		2406-01-796-48	25.00
42	20-Health, Medical Education and Family Welfare Department	2210-01-102-54	49.95
43		2210-03-103-01	26.95
44		2210-03-103-03	41.27
45		2210-05-105-06	80.00
46		2210-05-105-21 (CASC)	26.63
47		2210-05-105-21 (CASS)	33.88
48		2210-01-001-64	20.00
49		2210-01-103-56	113.36
50		4210-01-110-45	41.21
51		4210-01-110-48	34.45
52		4210-01-796-48	39.73
53	21-Higher, Technical Education and Skill Development Department (Higher Education Division)	2202-03-102-BA	40.59
54		2202-03-796-B5	29.16
55		2202-03-796-B7	44.55
56		2202-03-796-BA	50.78
57		2202-03-796-BB	25.00
58		2202-03-102-B7	33.00
59	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-110-01	33.89
60	26-Labour, Employment and Training Department	4250-00-796-04	24.11
61	35- Planning-cum-Finance Department (Planning Division)	2053-00-796-43	196.48
62		2053-00-800-43	100.00
63	36-Drinking Water and Sanitation Department	2215-01-789-11	66.91
64		2215-02-107-13	32.00
65		2215-02-107-11	238.62
66		4215-01-102-02	25.54
67		4215-01-796-02	68.47
68	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2029-00-104-01	40.54
69		2053-00-093-01	25.50
70	41-Road Construction Department	3054-03-337-01	34.38
71		5054-03-101-03	28.77
72		5054-03-337-02	22.67
73		5054-03-796-02	34.00
74	42-Rural Development Department (Rural Development Division)	2501-06-101-05 (CASC)	114.63
75		2501-06-101-05 (CASS)	72.00
76		2501-06-789-05 (CASC)	50.17
77		2501-06-789-05 (CASS)	26.94
78		2501-06-796-05	66.51
79		2505-01-702-02	508.52
80		2505-01-789-02	30.28
81		2505-01-796-02	262.44
82		2505-02-101-04 (CASC)	228.72
83		2505-02-101-04 (CASS)	27.24

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
84	42-Rural Development Department (Rural Development Division)	2505-02-101-05	23.96
85		2505-02-789-04	69.75
86		2505-02-796-04	167.55
87		2505-02-796-05	24.96
88		2501-02-101-06	48.12
89		2501-02-789-06	20.05
90		2501-02-796-06	65.50
91		2501-06-101-14	34.63
92		2501-06-796-14	24.95
93	43-Higher, Technical Education and Skill Development Department (Science and Technology Division)	2203-00-003-AB	100.00
94	45-Information Technology and e-Governance Department	2203-00-796-A8	30.01
95	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-76	100.73
96		2217-80-191-81	149.20
97		2217-80-191-89	36.57
98		2217-80-192-82	40.54
99		2217-80-796-56	85.00
100		2217-80-796-76	41.27
101		2217-80-796-89	39.67
102		2217-80-191-65	50.00
103		2217-80-191-76	160.20
104		2217-80-191-83	69.10
105		2217-80-192-84	21.14
106		2217-80-789-89	25.00
107		2217-80-796-75 (CASC)	100.00
108		2217-80-796-75 (CASS)	100.00
109		2217-80-796-76	65.80
110	2217-80-796-80	35.00	
111	49-Water Resources Department	2700-01-001-02	37.74
112		2701-03-001-06	28.96
113		4700-80-796-13	275.31
114		4701-80-789-64	21.48
115		4701-80-800-65	38.00
116		4701-80-800-71	98.60
117		4701-80-789-63	20.00
118		4701-80-789-65	20.00
119		4701-80-796-63	20.00
120		4701-80-789-13	164.70
121	50- Water Resources Department (Minor Irrigation Division)	2702-02-005-01	29.98
122		4702-00-101-18	109.14
123		4702-00-796-18	44.10
124		4702-00-796-20	34.42
125	51-Welfare Department (Welfare Division)	2225-01-789-59	41.73
126		2225-02-277-59	22.39
127		2225-02-796-59	104.59
128		2225-02-796-61	26.74
129		2225-03-277-12	40.00
130		2225-03-796-23	60.00

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
131	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-05	46.80
132		2404-00-102-68	23.82
133		2404-00-796-05	21.06
134	55-Rural Development Department (Rural Works Division)	2515-00-001-28	71.31
135		4515-00-789-04	64.37
136		4515-00-789-10	43.87
137		4515-00-796-10	45.32
138	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-03	40.08
139		2515-00-198-44	604.12
140		2515-00-198-45	152.38
141	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-01	97.05
142		2202-02-109--35	55.58
143		2202-02-789-35	21.96
144		2202-02-796-35	44.12
145		2202-03-103-01	24.00
146		2202-05-200-04	35.87
147		2202-02-109-35	40.88
148		2202-02-796-35	30.35
149		2202-02-110-03	23.68
150	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-01	468.07
151		2202-01-101-55	45.00
152		2202-01-104-01	34.63
153		2202-01-111-25 (CASC)	86.50
154		2202-01-111-25 (CASS)	57.66
155		2202-01-112-03 (CASC)	52.72
156		2202-01-112-03 (CASS)	112.48
157		2202-01-789-03	26.23
158		2202-01-796-03 (CASC)	63.89
159		2202-01-796-03 (CASS)	84.47
160		2202-01-796-25 (CASC)	124.98
161		2201-01-796-25 (CASS)	83.32
162		2202-01-796-55	36.75
163		2202-01-101-52	32.00
164		2202-01-101-57	48.00
165		2202-01-789-57	20.40
166		2202-01-796-52	34.40
167	2201-01-796-57	51.60	
168	60-Women, Child Development and Social Security Department	2235-02-102-51 (CASC)	33.25
169		2235-02-102-51 (CASS)	31.71
170		2235-02-102-97	30.76
171		2235-02-796-51 (CASC)	39.89
172		2235-02-796-51 (CASS)	30.56
173		2235-02-796-97	31.67
174		2236-02-101-02 (CASC)	43.91
175		2236-02-101-02 (CASS)	38.61
176		2236-02-796-02 (CASC)	83.82
177		2236-02-796-02 (CASS)	80.74
<b>Grand Total</b>			<b>13,027.97</b>

**Appendix 2.5**  
**Excess over provisions of previous years requiring regularisation**  
(Reference: Paragraph 2.3.5; 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
2017-18	13	Interest Payment	193.69
2017-18	15	Pension	71.81
<b>Total</b>			<b>3,015.37</b>

Source: Respective year's Appropriation Accounts

\*excess amount was ₹ 8,807 only

@ excess amount was ₹ 1,072 only

\$ excess amount was ₹ 81,665 only

^ excess amount was ₹ 11,160 only

**Appendix 2.6****Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary**

(Reference: Paragraph 2.3.6; Page 42)

(₹ in crore)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
<b>Revenue (Voted)</b>					
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	1,483.72	753.42	730.30	117.49
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	367.90	170.98	196.92	21.23
3	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	51.04	49.29	1.75	11.71
4	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	236.42	160.05	76.37	4.66
5	10-Energy Department	4,006.43	2,742.11	1,264.32	200.05
6	12-Planning-cum-Finance Department (Finance Division)	59.84	48.39	11.45	4.33
7	18-Food, Public Distribution and Consumer Affairs Department	1,311.12	1,027.00	284.12	64.58
8	19-Forest, Environment and Climate Change Department	701.85	525.07	176.78	68.54
9	20-Health, Medical Education and Family Welfare Department	3,483.50	3,109.16	374.34	397.63
10	21-Higher and Technical Education Department (Higher Education Division)	1,219.96	902.26	317.70	26.73
11	23-Industries Department	456.57	308.09	148.48	2.37
12	26-Labour, Employment and Skill Development Department	242.85	166.63	76.22	2.35
13	27-Law Department	367.06	350.94	16.12	37.02
14	32-Legislative Assembly (Revenue Voted)	94.02	88.50	5.52	3.21
15	33-Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	28.74	26.59	2.15	2.22
16	35-Planning-cum-Finance Department (Planning Division)	675.87	559.87	116.00	210.59
17	36-Drinking Water and Sanitation Department	1,754.71	1,365.18	389.53	65.43
18	38-Revenue, Land Reforms and Registration Department (Registration Division)	25.06	22.08	2.98	2.36
19	39-Home, Jail and Disaster Management Department (Disaster Management Division)	713.08	470.33	242.75	195.06
20	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	567.40	482.25	85.15	36.13
21	42-Rural Development Department (Rural Development Division)	6,170.43	4,188.42	1,982.01	102.67
22	43-Higher and Technical Education Department (Science and Technology Division)	507.45	363.67	143.78	26.65
23	45-Information Technology and e-Governance Department	179.73	132.98	46.75	1.81
24	47-Transport Department (Transport Division)	143.98	138.90	5.08	4.37
25	48-Urban Development and Housing Department (Urban Development Division)	2,819.96	1,921.00	898.96	384.26

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
<b>Revenue (Voted)</b>					
26	51-Welfare Department (Welfare Division)	1,586.24	1,151.36	434.88	183.66
27	56-Rural Development Department (Panchayati Raj Division)	1,659.19	872.88	786.31	84.74
28	58-School Education and Literacy Department (Secondary Education Division)	1,656.83	965.17	691.66	24.61
29	59-School Education and Literacy Department (Primary and Adult Education Division)	7,099.48	5,420.89	1,678.59	93.14
30	60-Women, Child Development and Social Security Department	3,392.22	2,582.92	809.30	167.94
<b>Revenue Charged</b>					
31	13-Interest Payment	5,631.04	4,851.97	779.07	2.00
32	28-High Court of Jharkhand	96.68	89.72	6.96	2.20
<b>Capital (Voted)</b>					
33	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	339.00	260.41	78.59	4.01
34	3-Building Construction Department	511.17	403.65	107.52	37.00
35	10-Energy Department	1,523.69	1,413.09	110.60	366.72
36	18-Food, Public Distribution and Consumer Affairs Department	31.00	3.86	27.14	3.50
37	20-Health, Medical Education and Family Welfare Department	328.77	273.39	55.38	140.00
38	26-Labour, Employment and Skill Development Department	65.83	13.21	52.62	34.69
39	30-Welfare Department (Minorities Welfare Division)	93.50	60.74	32.76	2.50
40	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	55.00	52.79	2.21	1.14
41	42-Rural Development Department (Rural Development Division)	544.64	519.72	24.92	10.18
42	49-Water Resources Department	1,564.50	1,164.50	400.00	333.15
43	50-Water Resources Department (Minor Irrigation Division)	529.00	311.96	217.04	4.90
44	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	56.80	51.49	5.31	5.48
<b>Grand Total (Revenue + Capital)</b>		<b>54,433.27</b>	<b>40,536.88</b>	<b>13,896.39</b>	<b>3,495.01</b>

**Appendix 2.7**  
**Excess/Insufficient re-appropriation of funds**  
(Reference: Paragraph 2.3.7; Page 42)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus Re-appropriation	Minus Re-appropriation	Saving (-)/ Excess(+)
1	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-001-02	(+) 6.10	---	(-) 18.83
2		2403-00-102-06	(+) 2.13	---	(-) 66.67
3		3451-00-090-08	(+) 3.52	---	(-) 8.59
4	10-Energy Department	2059-80-001-10	(+) 30.67	---	(-) 2,553.74
5	17-Commercial Tax Department	2040-00-001-04	(+) 200.00	---	(-) 320.78
6	19-Forest, Environment and Climate Change Department	2406-01-001-01	(+) 1.47	---	(-) 500.38
7		2406-01-101-01	(+) 2.00	---	(-) 3,442.18
8		3451-00-090-06	(+) 3.53	---	(-) 67.57
9	20-Health, Medical Education and Family Welfare Department	2210-01-110-13	(+) 220.63	---	(-) 1,589.45
10		2210-03-101-02	(+) 300.00	---	(-) 982.22
11		2210-03-103-01	(+) 450.00	---	(-) 2,914.35
12	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-001-04	(+) 5.00	---	(-) 238.21
13		2055-00-114-01	(+) 20.00	---	(-) 83.65
14		2056-00-001-01	(+) 12.40	---	(-) 209.39
15	30-Welfare Department (Minorities Welfare Division)	2251-00-090-13	(+) 3.84	---	(-) 16.86
16	32-Legislative Assembly	2011-02-103-01	(+) 8.00	---	(-) 255.55
17	48-Urban Development and Housing Department	2217-80-191-89	(+) 300.00	---	(-) 911.42
18	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2205-00-796-39	(+) 45.00	---	(-) 66.97
<b>Sub-Total</b>			<b>1,614.29</b>		<b>(-) 14,246. 81</b>
19	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-104-02	---	(-) 126.76	(+) 52.64
20	36-Drinking Water and Sanitation Department	2215-01-101-01	---	(-) 3.50	(+) 0.37
<b>Sub-Total</b>				<b>(-) 130.26</b>	<b>(+) 53.01</b>
21	17-Commercial Tax Department	2040-00-101-02	(+) 56.00	(-) 279.00	(-) 1547.12
22	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-109-01	(+) 790.00	(-) 870.00	(-) 6,220.98
<b>Sub-Total</b>			<b>846.00</b>	<b>(-)1,149.00</b>	<b>(-)7,768.10</b>



**Appendix 2.8****Results of review of 100 per cent Substantial Surrenders made during the year**

(Reference: Paragraph 2.3.8; 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)	2401-00-105-B7	Scheme for Soil Reclamation, Soil Management for Acidic Soil	6.00	6.00
2.		2401-00-105-B8	Soil Health Kit and Refill	9.00	9.00
3.		2401-00-109-28	National Horticulture Mission Programme (CASC)	13.50	13.50
4.		2401-00-109-28	National Horticulture Mission Programme (CASS)	9.00	9.00
5.		2401-00-796-B7	Scheme for Soil Reclamation, Soil Management for Acidic Soil	12.00	12.00
6.		2401-00-796-B8	Soil Health Kit and Refill	18.00	18.00
7.	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-106-A2	Animal Breeding Form Development in KVK under integrated Farming System	15.50	15.50
8.		2403-00-796-84	Integrated Poultry Development	12.00	12.00
9.		2403-00-796-A2	Animal Breeding Form Development in KVK under integrated Farming System	11.00	11.00
10.		4403-00-796-06	State Running Farm	9.10	9.10
11.	8-Transport Department (Civil Aviation Division)	5053-02-102-01	Land Acquisition for extension of Birsa Munda Airport	10.00	10.00
12.		5053-02-102-08	Shifting of Transmission Lines for Extension of Deoghar Airport	5.50	5.50
13.		5053-02-102-09	Expansion and Development of Deoghar Airport	25.00	25.00
14.		5053-02-102-10	Regional Connectivity Scheme (RCS) and Development of Airport	7.00	7.00
15.	10-Energy Department	2801-05-052-04	Shifting of Transmission Lines for JUSNL	5.25	5.25
16.		2801-80-796-10	Grants-in-aid for Construction of New Building to JSERC	5.00	5.00
17.		6801-00-201-24	Pollution Control Measures	5.00	5.00
18.		6801-00-202-01	Coal Blocks and Power Plant-New Scheme	15.00	15.00
19.		6801-00-796-38	Land to Jharkhand Bijli Vitran Nigam Ltd.(JBVNL)	200.00	200.00
20.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-44	Distribution of Digital Weighing Machine to PDS Dealers	7.40	7.40
21.		3456-00-796-17	Commission for Distribution of Kerosene	6.13	6.13
22.		3456-00-796-43	Price Stabilisation Fund	5.00	5.00
23.		3456-00-796-44	Distribution of Digital Weighing Machine to PDS Dealers	10.00	10.00
24.	19-Forest, Environment and Climate Change Department	2406-01-796-48	Consolidation of Forest Boundaries	25.00	25.00
25.	20-Health, Medical Education and Family Welfare Department	2210-01-001-63	Jharkhand Health Systems Strengthening Project from World Bank Assistance	5.00	5.00
26.		2210-01-001-64	Grants-in-Aid to National Health Mission	20.00	20.00
27.		2210-01-103-56	Rashtriya Swasthya Bima Yojana (CASC)	113.36	113.36
28.		2210-01-109-40	Human Resources in Health and Medical Education (ANM/GNM School) (CASC)	12.00	12.00

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
29.		2210-01-109-40	Human Resources in Health and Medical Education (ANM/GNM School) (CASS)	8.00	8.00
30.		2010-01-110-55	Incentive for Establishing Private Medical Colleges	10.00	10.00
31.		2210-01-110-71	Purchase of Drugs, Machine Equipment, Materials Supply etc. upto District level Health Facilities & Health related Institute, Offices (except medical college)	8.00	8.00
32.		2210-01-789-56	Rashtriya Swasthya Bima Yojana (CASC)	7.00	7.00
33.		2010-01-789-68	Renovation, Repair, Alteration etc. in Medical Colleges and Health related institutes/Facilities	5.00	5.00
34.		2210-01-796-55	Incentive for Establishing Private Medical Colleges	10.00	10.00
35.		2210-01-796-56	Rashtriya Swasthya Bima Yojana (CASC)	16.00	16.00
36.		2210-01-796-63	Jharkhand Health Systems Strengthening Project from World Bank Assistance	5.00	5.00
37.		2210-01-796-64	Grant-in-Aid to National Health Mission	15.00	15.00
38.		2210-01-796-71	Purchase of Drugs, Machine Equipment, Materials Supply etc. upto District level Health Facilities & Health related Institute, Offices (except medical college)	8.00	8.00
39.		2210-02-200-27	Grants-in-Aid to National Ayush Mission (CASC)	14.96	14.96
40.		2210-02-200-27	Grants-in-Aid to National Ayush Mission (CASS)	9.01	9.01
41.		2210-05-105-16	Human Resources in Health and Medical Education (PG courses in Medical College )	6.87	6.87
42.		2210-06-112-19	Three year B.Sc. Community Health Course	10.00	10.00
43.		4210-01-110-43	Tertiary Care Programme (CASC)	7.65	7.65
44.		4210-01-110-43	Tertiary Care Programme (CASS)	5.10	5.10
45.		4210-03-796-09	ANM/GNM Schools construction & upgradation	8.00	8.00
46.	21-Higher, Technical Education and Skill Development Department (Higher Education Division)	2202-03-102-B7	Grant-in-Aid to Universities for Library, Laboratory, Computer Centers, entrepreneurship development Centre ICT infrastructure	33.00	33.00
47.		2202-03-102-B8	Grants-in-Aid to University for free education to Girls, Distance Learning, establishment of Coaching Centre & conducting classes in two shifts	10.00	10.00
48.		2202-03-796-B8	Grants-in-Aid to University for free education to Girls, Distance Learning, establishment of Coaching Centre & conducting classes in two shifts	14.00	14.00
49.		2202-03-796-BB	Grants-in-Aid for Land Acquisition of ISM, Dhanbad & Central University of Jharkhand	25.00	25.00
50.	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	5.00	5.00
51.		2852-80-102-86	Startup Capital Voucher Fund	15.00	15.00
52.		4885-60-796-01	Startup Capital JIDCO	5.00	5.00
53.	26-Labour Employment and Training Department	4250-00-789-01	Consolidation of ITIs and Allied Buildings	5.00	5.00
54.		4250-00-796-01	Consolidation of ITIs and Allied Buildings	12.61	12.61

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	
55.	35-Planning-cum-Finance Department (Planning Division)	2053-00-800-43	Special Programme for six Backward Districts	100.00	100.00	
56.	36-Drinking Water and Sanitation Department	2215-01-789-13	Grants for Rural Sanitation	13.00	13.00	
57.		2215-01-796-13	Grants for Rural Sanitation	19.00	19.00	
58.		2215-02-107-13	Grants for Rural Sanitation	32.00	32.00	
59.	42-Rural Development Department (Rural Development Division)	2501-02-101-06	Watershed Scheme NABARD	48.12	48.12	
60.		2501-02-101-07	Irrigation Scheme	9.80	9.80	
61.		2501-02-101-08	Neerachal Scheme(CASC)	8.82	8.82	
62.		2501-02-101-08	Neerachal Scheme(CASS)	5.88	5.88	
63.		2501-02-101-09	Grant to Watershed Development Programme	9.80	9.80	
64.		2501-02-789-06	Watershed Scheme NABARD	20.05	20.05	
65.		2501-02-796-06	Watershed Scheme NABARD	65.50	65.50	
66.		2501-02-796-07	Irrigation Scheme	7.20	7.20	
67.		2501-02-796-08	Neerachal Scheme(CASC)	6.48	6.48	
68.		2501-02-796-09	Grant to Watershed Development Programme	7.20	7.20	
69.		2501-06-101-14	Shyama Prasad Mukherjee Rurban Yojana	34.63	34.63	
70.		2501-06-796-11	Initiative for Horticulture Intervention on Micro drip Irrigation Scheme	5.40	5.40	
71.		2501-06-796-14	Shyama Prasad Mukherjee Rurban Yojana	24.95	24.95	
72.		2501-06-800-11	Initiative for Horticulture Intervention on Micro drip Irrigation Scheme	7.35	7.35	
73.		2515-00-102-60	Grant to Deendayal Gram Swawlamban Yojana	19.60	19.60	
74.		2515-00-789-60	Grant to Deendayal Gram Swawlamban Yojana	6.00	6.00	
75.		2515-00-796-60	Grant to Deendayal Gram Swawlamban Yojana	14.40	14.40	
76.		4515-00-796-43	Construction of the Building for CLFs	5.50	5.50	
77.		48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-65	Grants-in-Aid for Jharkhand Urban Development Fund (State Fund)	50.00	50.00
78.			2217-80-191-76	Urban Renewal Mission-AMRUT	160.20	160.20
79.	2217-80-191-80		Implementation of PPP Projects	15.00	15.00	
80.	2217-80-191-83		Grants to Municipal Corporations on Recommendation of 14th Finance Commission under General Performance Grant	69.10	69.10	
81.	2217-80-192-84		Grants to Municipal Councils/ Municipalities on Recommendation of 14th Finance Commission under General performance Grant	21.14	21.14	
82.	2217-80-193-85		Grant to Panchayat/NAC on Recommendation of 14th Finance Commission Under General performance Grant	6.26	6.26	
83.	2217-80-789-56		Grant-in-Aid for Urban Land Management and Acquisition	15.00	15.00	
84.	2217-80-789-89		Grant-in-Aid for Pradhan Mantri Awas Yojana (PMAY) (CASC)	25.00	25.00	
85.	2217-80-796-61		Grant-in-Aid for Schemes Sponsored by MOEF,GOI-NRCP (incl.NLCP) & NGRBA (State Share) including Namami Gange (CASC)	5.35	5.35	
86.	2217-80-796-75		Smart City (Central Share) (CASC)	100.00	100.00	
87.	2217-80-796-75		Smart City (Central Share) (CASS)	100.00	100.00	
88.	2217-80-796-76		Urban Renewal Mission(Central Share) (CASS)	65.80	65.80	
89.	2217-80-796-80		Implementation of PPP Projects	35.00	35.00	

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
90.	49-Water Resources Department	4701-80-789-63	Construction of New Schemes under Medium Irrigation Project	20.00	20.00
91.		4701-80-789-65	Construction of New Schemes under Chhotanagpur and Santhal Pargana Irrigation Project	20.00	20.00
92.		4701-80-796-63	Construction of New Schemes under Medium Irrigation Project	20.00	20.00
93.		4700-80-789-13	Swarnarekha project	164.70	164.70
94.	51-Welfare Department (Welfare Division)	2225-02-796-50	Grant-in-Aid to T.C.D.C	5.00	5.00
95.		2225-02-796-91	Support for Income Generating Activities	5.00	5.00
96.	56-Rural Development Department (Panchayati Raj Division)	2515-00-101-06	Maintenance of Panchayat Building (Estt. Exp.)	5.00	5.00
97.	57-Urban Development and Housing Department (Housing Division)	6216-02-201-05	Loans to J.S.H. Board for development of acquired land and construction of HIG/MIF/LIG & EWS flats	5.00	5.00
98.		6216-02-796-05	Loans to J.S.H. Board for development of acquired land and construction of HIG/MIF/LIG & EWS flats	5.00	5.00
99.		6216-02-796-08	Construction of Commercial Complex near Sahajanand Chowk, Hamu, Ranchi	10.00	10.00
100.	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-15	Free Course Book to General and Other Backward Castes Students	9.60	9.60
101.		2202-01-101-51	Mukhyamantri Vidyalakshmi Yojana	8.80	8.80
102.		2202-01-101-52	Jharkhand Balika Awasiya Vidyalaya Yojana Grant to JEPC	32.00	32.00
103.		2202-01-101-57	Grant-in-Aid to J.E.P.C for Strengthening of Primary and Middle Schools	48.00	48.00
104.		2202-01-789-52	Jharkhand Balika Awasiya Vidyalaya Yojana Grant to JEPC	13.60	13.60
105.		2202-01-789-57	Grant-in-Aid to J.E.P.C for Strengthening of Primary and Middle Schools	20.40	20.40
106.		2202-01-796-15	Free Course Book to General and Other Backward Castes Students	10.32	10.32
107.		2202-01-796-44	Grants-in-Aid to State Literacy Mission Authority (S.L.M.A) (Central Share 75:State Share 25)	8.75	8.75
108.		2202-01-796-44	Grants-in-Aid to State Literacy Mission Authority (S.L.M.A) (Central Share 75:State Share 25)	5.88	5.88
109.		2202-01-796-51	Mukhyamantri Vidyalakshmi Yojana	9.46	9.46
110.		2202-01-796-52	Jharkhand Balika Awasiya Vidyalaya Yojana Grant to JEPC	34.40	34.40
111.		2202-01-796-57	Grants-in-Aid J.E.P.C for Strengthening of Primary and Middle School	51.60	51.60
112.		2202-01-800-44	Grants-in-Aid to State Literacy Mission Authority (S.L.M.A) (Central Share 75:State Share 25) (CASC)	13.25	13.25
113.	2202-01-800-44	Grants-in-Aid to State Literacy Mission Authority (S.L.M.A) (Central Share 75:State Share 25) (CASS)	8.90	8.90	
114.	60-Women, Child Development and Social Security Department	2235-02-102-48	Pre School Education Kits	5.53	5.53
115.		2235-02-102-A8	Strengthening of AWC	9.60	9.60
116.		2235-02-103-AO	Tejeshwani Yojana (Socio-economic Empowerment of Adolescent Girls and Young Women)	14.00	14.00
117.		2235-02-796-48	Pre School Education Kits (CASC)	6.00	6.00

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender
118.		2235-02-796-93	Social Mobilization under State Nutrition Mission	5.00	5.00
119.		2235-02-796-AO	Tejeshwani Yojana (Socioeconomic Empowerment of Adolescent Girls and Young Women)	16.00	16.00
120.		2235-02-796-A4	Renovation and Supply of Material to School/Rehabilitation Centre/Hostels/Homes etc.	5.20	5.20
121.		2235-02-796-A8	Strengthening of AWC	10.40	10.40
122.		2235-02-796-AD	Construction/Maintenance UP-Gradation of AWCs under ICDS	5.05	5.05
123.		2236-02-101-06	Scheme for Adolescent Girls (SAG)(CASC)	6.85	6.85
124.		2236-02-796-06	Scheme for Adolescent Girls (SAG)(CASC)	8.00	8.00
125.		2336-02-796-06	Scheme for Adolescent Girls (SAG)(CASS)	8.00	8.00
126.		4235-02-106-74	Construction of School/Rehabilitation Centre/Hostels/Homes etc.	12.00	12.00
127.		4235-02-796-74	Construction of School/Rehabilitation Centre/ Hostels/Homes etc.	8.00	8.00
<b>Total</b>				<b>2,667.76</b>	<b>2,667.76</b>

**Appendix 2.9**  
**Rush of expenditure at the end of the year**  
(Reference: Paragraph 2.4; Page 42)

(₹ in crore)

Sl. No.	Name of Grants	Expenditure incurred during January to March 2019	Expenditure incurred in March 2019	Total expenditure	Percentage to total expenditure during		AC Bill Drawn in March 2019	Amount transferred in PD Account in March 2019
					Jan-March 2019	March 2019		
1	10-Energy Department	199.99	194.41	199.99	100.00	97.21	0.00	194.41
2	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	8.97	8.24	8.97	100.00	91.86	0.00	0.00
3	23-Industries, Mines and Geology Department (Industries Division)	6.50	6.50	6.50	100.00	100.00	0.00	0.00
4	57- Urban Development and Housing Department (Housing Division)	15.01	8.14	17.23	87.12	47.24	0.00	0.00
5	20- Health, Medical Education and Family Welfare Department	234.23	30.29	273.39	85.68	11.08	0.00	38.33
6	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	82.29	47.39	102.89	79.98	46.06	0.00	0.00
7	53- Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	40.01	13.60	51.49	77.70	26.41	0.00	0.87
8	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	50.69	17.92	65.60	77.27	27.32	0.00	0.00
9	46- Tourism, Art, Culture, Sports and Youth Affairs Department (Tourism Division)	76.56	58.77	99.37	77.05	59.14	0.00	25.96
10	42-Rural Development (Rural Development Division)	357.33	302.30	485.37	73.62	62.28	0.00	0.00
11	48- Urban Development and Housing Department (Urban Development Division)	1,376.20	891.32	1,902.30	72.34	46.85	0.00	559.59
12	52- Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	10.36	6.18	14.66	70.67	42.16	0.00	1.35
13	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	95.19	82.07	142.99	66.57	57.40	0.00	0.00
14	43-Higher, Technical Education and Skill Development Department (Science and Technology Division)	321.69	268.15	491.93	65.39	54.51	0.00	197.19
15	6-Cabinet (Election) Department	67.73	43.70	105.63	64.12	41.37	0.10	0.00
16	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	294.31	120.02	467.74	62.92	25.66	0.00	0.00
17	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	98.92	84.99	157.33	62.87	54.02	0.00	0.00

Sl. No.	Name of Grants	Expenditure incurred during January to March 2019	Expenditure incurred in March 2019	Total expenditure	Percentage to total expenditure during		AC Bill Drawn in March 2019	Amount transferred in PD Account in March 2019
					Jan-March 2019	March 2019		
18	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	161.75	97.85	260.41	62.11	37.58	0.00	17.00
19	46- Tourism, Art, Culture, Sports and Youth Affairs Department (Tourism Division)	27.11	18.80	47.40	57.19	39.66	0.05	20.75
20	36-Drinking Water and Sanitation Department	228.02	41.14	400.13	56.99	10.28	0.00	0.00
21	51-Welfare Department (Welfare Division)	224.63	73.16	394.59	56.93	18.54	5.65	21.24
22	39- Home, Jail and Disaster Management Department (Disaster Management Division)	240.75	237.85	426.60	56.43	55.75	22.60	0.01
23	10- Energy Department	1,327.54	712.16	2,490.23	53.31	28.60	0.00	1,371.25
24	49-Water Resources Department	232.45	59.73	437.10	53.18	13.67	0.00	0.00
25	40-Revenue, Registration and Land Reforms Department	357.33	111.33	695.81	51.35	16.00	0.00	14.27
26	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	85.00	84.64	165.55	51.34	51.13	0.00	83.00
27	22- Home, Jail and Disaster Management Department (Home Division)	97.36	59.01	190.92	51.00	30.91	0.00	0.00
28	52- Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	24.56	12.24	49.11	50.01	24.92	6.30	6.69
<b>Total</b>		<b>6,342.48</b>	<b>3,691.90</b>	<b>10,151.23</b>	<b>62.48</b>	<b>36.37</b>	<b>35.15</b>	<b>2,551.91</b>

**Appendix 2.10****List of Controlling Officers where expenditure remained un-reconciled during 2018-19  
(Amounts exceeding ₹ 10 crore in each case)**

(Reference: Paragraph 2.5; Page 43)

(₹ in crore)

Sl. No.	Controlling Officers/ Departments	Amount not reconciled
1	Registrar, Co-Operation Society Co-Operation Department Ranchi.	62.78
2	Secretary, Finance Department, Revenue & L.R Jharkhand, Ranchi.	311.92
3	Secretary, Finance Department, Jharkhand, Ranchi.	16.17
4	Secretary, Board of Revenue Department	679.45
5	Deputy Secretary, Primary & Adult Education Ranchi	6,457.89
6	Dy. Secretary, Science & Technology Department, Ranchi	278.04
7	Dy. Secretary, Art Culture and Youth Department Ranchi	48.90
8	Dy. Secretary, Welfare Department Ranchi.	2,087.06
9	1. Dy. Secretary, Jharkhand, Ranchi. 2. Secretary Minority Welfare Department Jharkhand Ranchi	967.53
10	Secretary, Urban Dev. Jharkhand, Ranchi.	1,250.79
11	Secretary, Food Supplies Department Jharkhand	695.36
12	Secretary, Minor Irrigation Department, Jharkhand	312.10
13	Director, Panchayati Raj Department Jharkhand, Ranchi.	5,998.59
14	Dy. Secretary Rural Dev. Department Jharkhand, Ranchi	16.65
15	Commissioner of Labour, Ranchi	19.15
16	Director, Planning & Evaluation Department	13.40
17	Electoral Commissioner, Election Department, Ranchi	104.13
18	Sec., Food & Nutrition Department, Jharkhand	225.87
19	Director, Dairy Development Department	221.39
20	Joint Secretary, Water Resources Department	130.66
21	Commissioner-Cum-Secretary, Water Resources Department	65.10
22	Chief Engineer, Road Construction (PWD) Department	149.01
23	1. Addl. Secretary, Home (Police) Department Section IV Village Police, 2. Commissioner, South C.N Division, Ranchi 3. Commissioner, South C.N Division, Hazaribagh	4,372.97
24	1. D.G.P Home Guard, Ranchi 2. Commissioner, Civil Defiance, Jharkhand. 3. Registrar, Cabinet (Vigilance) Department Ranchi 4. Divisional Commissioner, Rajbhasha Vibhag, Ranchi.	76.58
25	Director of Industries, Department Of Industries & Minerals, Jharkhand.	23.26
26	Director of Industries, Department Of Industries & Minerals, Jharkhand.	65.57
27	Under Secretary, Health & Family, Welfare Department Jharkhand	105.77
28	1. Under Secretary, BC & Housing & PWD Division Department 2. Chief Engineer, BC & Housing PWD Division Department	125.85
29	Secretary, Law Department Jharkhand	223.17
30	Secretary, Minor Irrigation, Jharkhand, Ranchi	49.04
31	Secretary, Agriculture Department Jharkhand, Ranchi.	467.52
32	Secretary, Agriculture Research.	10.89
<b>Total</b>		<b>25,632.56</b>

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



**Appendix 2.11**  
**Avoidable Supplementary Provision**  
(Reference: Paragraph 2.6.6; Page 45)

(₹ in crore)

Sl. No.	Heads	Sub-heads	Original	Expenditure during 2018-19	Savings	Supplementary Provision
1	2210-01-102-21	21-Employee State Insurance Scheme	18.17	17.72	0.45	0.03
2	2230-01-001-01	01-Labour Commissioner	4.69	3.36	1.33	0.23
3	2230-01-101-05	05-Labour Conciliation Board for Industrial Disputes	3.44	2.80	0.64	0.05
4	2230-01-101-06	06-Enforcement & Administration of Labour Laws	5.63	4.74	0.89	0.40
5	2230-01-101-07	07-Implementation of Minimum Wages Act in Agriculture	8.89	7.50	1.39	0.26
6	2230-01-102-01	01-Inspector of Steam Boiler	0.71	0.68	0.03	0.20
7	2230-01-102-02	02-Inspector of Factories	6.17	5.49	0.68	0.95
8	2230-01-103-01	01-Education, Health & Entertainment	2.85	2.14	0.71	0.10
9	2230-03-003-05	05-Establishment of Headquarter	0.41	0.40	0.01	0.05
10	2251-00-090-08	08-Labour, Employment & Training Department	3.02	2.93	0.09	0.07
11	4250-00-203-04	04-Scheme for Skilled Development of Youth in LWE Districts	8.00	0.45	7.55	5.76
12	4250-00-203-04	04-Scheme for Skilled Development of Youth in LWE Districts	4.00	0.30	3.70	5.51
13	4250-00-796-04	04-Scheme for Skilled Development of Youth in LWE Districts	10.00	0.64	9.36	14.75
14	4250-00-796-04	04-Scheme for Skilled Development of Youth in LWE Districts	8.00	1.03	6.97	8.67
<b>Total</b>			<b>83.98</b>	<b>50.18</b>	<b>33.80</b>	<b>37.03</b>

Source: Appropriation Accounts of the Government of Jharkhand for the year 2018-19

**Appendix 2.12**  
**Non-utilisation of entire budget provision**  
(Reference: Paragraph 2.6.7; Page 46)

(₹ in crore)

Sl. No.	Districts	Secretariat/Offices	No. of schemes under which amount was surrendered	Allotment	Surrendered
1	Ranchi	The Under Secretary, Labour & Training Department (Govt. Side)	3	0.76	0.76
		The Assistant Director Employment (HQ), (Training Side)	2	3.82	3.82
		Asstt. Director (Employment) Hqr. O/o the Directorate, Employment & Training (Semi Unit)	2	0.56	0.56
		Secretary to Labour Commissioner	3	0.05	0.05
		The Deputy Labour Commissioner (Agriculture labour)	1	0.02	0.02
		The Deputy Labour Commissioner	2	0.22	0.22
		Sub-Regional Employment Exchange	3	1.42	1.42
2	Dhanbad	Sub-Regional Employment Exchange	6	0.29	0.29
3	Chaibasa	Labour Superintendent	2	0.06	0.06
		Labour Superintendent (Agriculture)	3	0.03	0.03
4	Deoghar	Asstt. Labour Commissioner	2	0.08	0.08
5	Saraikela	Labour Superintendent	2	0.04	0.04
6	Simdega	Labour Superintendent	3	0.06	0.06
7	Garhwa	Labour Superintendent	3	0.10	0.10
<b>Total</b>			<b>37</b>	<b>7.51</b>	<b>7.51</b>

**Appendix 2.13**

Surrender of fund on the last day of the financial year  
(Reference: Paragraph- 2.6.8; Page 47)

(₹ in crore)

Sl. No.	Districts	Secretariat/Offices	No. of scheme where surrenders made	Allotment	Expenditure	Surrender	Date of Surrender
1	Ranchi	The Under Secretary, Labour & Training Deptt.(Govt. Side)	2	4.02	3.07	0.95 (24%)	31.03.19
		The Assistant Director Employment (HQ), Training Side	8	24.37	13.35	11.02 (45%)	31.03.19
		Directorate, Employment & Training,(Semi Unit)	3	3.60	1.81	1.79 (50%)	31.03.19
		Secretary to Labour Commissioner	6	5.73	3.53	2.20 (38%)	31.03.19
		Industrial Training Institute, Hehal	5	9.25	5.56	3.69 (40%)	31.03.19
		Sub-Regional Employment Exchange	5	3.63	1.74	1.89 (52%)	31.03.19
2	Dhanbad	Sub-Regional Employment Exchange	3	1.31	0.17	1.14 (87%)	31.03.19
3	Chaibasa	Labour Superintendent (Agriculture Labour)	3	0.94	0.55	0.39 (41%)	29.03.19
		Labour Superintendent	4	2.30	1.64	0.66 (29%)	30.03.19
4	Bokaro	Deputy Labour Commissioner	5	1.46	1.05	0.41 (28%)	29.03.19
5	Deoghar	Asstt. Labour Commissioner	5	2.25	1.64	0.61 (27%)	30.03.19
6	Saraikela	Labour Superintendent	4	1.60	1.23	0.37 (23%)	31.03.19
7	Simdega	Labour Superintendent	4	1.40	0.90	0.50 (36%)	30.03.19
8	Garhwa	Labour Superintendent	3	0.72	0.16	0.56 (78%)	31.03.19
<b>Total</b>			<b>60</b>	<b>62.58</b>	<b>36.40</b>	<b>26.18 (42%)</b>	

**Appendix 2.14**  
**Rush of expenditure**  
**(Reference: Paragraph- 2.6.9; Page 48)**

(₹ in crore)

Districts	Secretariat/Offices	Head of accounts/ No of Schemes	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
Ranchi	Secretariat	2230-02-789-01	0.20	0.10	50
		2235-60-200-07	13.66	6.79	50
		2230-01-796-35	0.20	0.10	50
		4059-01-001-55	1.43	0.75	52
		2235-60-789-07	1.75	1.04	59
		2235-60-796-07	12.29	7.99	65
		2230-03-796-39	5.51	4.13	75
		4250-00-796-06	0.14	0.11	78
		4250-00-796-04	1.03	0.81	79
		2230-03-003-39	3.94	3.71	94
		2230-02-101-37	0.09	0.09	100
		2230-03-789-39	2.90	2.90	100
		4059-01-796-55	0.35	0.35	100
		4250-00-203-04	0.45	0.45	100
		4250-00-203-04	0.30	0.30	100
4250-00-203-06	0.14	0.14	100		
	<b>Sub-total</b>		<b>44.38</b>	<b>29.76</b>	<b>67</b>
Ranchi	The Under Secretary, Labour & Training Deptt.(Govt. Side)	3	0.20	0.10	42 to 100
	The Assistant Director Employment (HQ), Training Side	4	6.79	6.44	62 to 100
	Principal, ITI, Hehal	5	0.41	0.34	50 to 100
	Sub-Regional Employment Exchange	1	0.01	0.006	60
	ESI Dispensary, Dhurwa	1	1.77	0.77	44
	The Deputy Labour Commissioner	8	1.24	1.23	46 to 100
Dhanbad	Principal, ITI	8	0.21	0.14	44 to 100
	Sub-Regional Employment Exchange	9	0.17	0.16	40 to 100
	Asstt. Labour Commissioner	6	1.76	1.75	71 to 100
Bokaro	Principal, ITI	8	0.10	0.09	68 to 100
Chaibasa	Principal, ITI	2	0.64	0.33	49 & 72
	Labour Superintendent	3	1.07	1.06	46 to 100
	Labour Superintendent (Agriculture)	2	0.005	0.005	100
Deoghar	Principal, ITI	6	1.05	0.94	48 to 100
	Asstt. Labour Commissioner	2	0.99	0.99	100
	ESI Dispensary, Madhupur	4	0.004	0.004	100
Saraikela	Principal, ITI	4	0.76	0.50	51 to 100
	Labour Superintendent	5	0.066	0.065	41 to 95
Simdega	Labour Superintendent	3	0.70	0.69	74 to 100
	<b>Sub-total</b>		<b>17.95</b>	<b>15.61</b>	
	<b>Grand Total</b>		<b>62.33</b>	<b>45.37</b>	

**Appendix 2.15**  
**Non-reconciliation of departmental expenditure figures**  
**(Reference: Paragraph- 2.6.10; Page 48)**

(₹ in crore)

Sl. No.	Districts	Offices	Total Expenditure	Reconciled amount	Un-reconciled amount
1	Ranchi	The Under Secretary, Labour & Training Deptt.(Govt. Side)	3.07	0	3.07
		The Assistant Director Employment (HQ), Training Side	13.35	0	13.35
		Secretary to Labour Commissioner	4.50	0	4.50
		The Deputy Labour Commissioner	3.43	0	3.43
		The Deputy Labour Commissioner (Agriculture labour)	1.58	0	1.58
		Industrial Training Institute (General), Hehal	5.56	5.38	0.18
2	Bokaro	ESI dispensary	1.33	1.13	0.20
3	Dhanbad	Industrial Training Institute	4.59	4.40	0.19
4	Deoghar	Asstt. Labour Commissioner	1.64	0	1.64
5	Saraikela	ESI dispensary	1.46	0	1.46
6	Simdega	Labour Superintendent	0.90	0	0.90
7	Garhwa	Labour Superintendent	1.80	0	1.80
<b>Total</b>			<b>43.21</b>	<b>10.91</b>	<b>32.30</b>

**Appendix 2.16****Incomplete insurance cover to Jharkhand Un-organised Workers Social Security Scheme  
(Reference: Paragraph- 2.6.12; Page 49)**

(₹ in crore)

Sl. No.	Test-checked Units	Allotment	Expenditure (Including compensation of death/disability, scholarship, critical illness etc)	Surrendered Amount	No. of registered unorganised workers	No. of unorganised workers to be covered under the scheme PMJJBY/PMSBY sent to LIC for payment of premium	No. of unorganised workers not covered under the scheme PMJJBY/PMSBY
1	Deputy Labour Commissioner, Ranchi	0.50	0.21	0.29 (58%)	1,72,741	12,050	1,60,691
2	Asstt. Labour Commissioner, Dhanbad	0.45	0.45	0.00	70,390	25,000	45,390
3	Deputy Labour Commissioner, Bokaro	0.44	0.44	0.00	53,094	24,207	28,887
4	Asstt. Labour Commissioner, Deoghar	0.42	0.23	0.19 (45%)	83,147	8,381	74,766
5	Labour Superintendent, Chaibasa	0.47	0.32	0.15 (32%)	38,077	18,456	19,621
6	Labour Superintendent, Saraikela	0.40	0.31	0.09 (23%)	40,472	17,039	23,433
7	Labour Superintendent, Simdega	0.40	0.09	0.31 (78%)	23,576	3,686	19,890
8	Labour Superintendent, Garhwa	0.42	0.06	0.36 (86%)	23,166	3,743	19,423
<b>Total</b>		<b>3.50</b>	<b>2.11</b>	<b>1.39 (40%)</b>	<b>5,04,663</b>	<b>1,12,562 (22%)</b>	<b>3,92,101</b>

**Appendix 2.17**  
**Distribution of Blankets/Clothes to unknown/unidentified beneficiaries**  
**(Reference: Paragraph- 2.6.14; Page 50)**

(₹ in crore)

Sl. No.	Test-checked Units	Allotment	Expenditure	Surrendered Amount	Rate (in ₹) per blanket (As per tender)	Total purchased blanket	Beneficiaries in list	Unknown beneficiaries	Total amount against unknown beneficiaries
1	Deputy Labour Commissioner, Ranchi	1.58	1.21	0.37	229	52,777	139	52,638	1.21
2	Asstt. Labour Commissioner, Dhanbad	1.70	1.70	0	244.60	69,635	30	69,605	1.70
3	Deputy Labour Commissioner, Bokaro	1.90	1.90	0	297	63,982	162	63,820	1.90
4	Asstt. Labour Commissioner, Deoghar	1.03	0.99	0.04	289.50	34,278	0	34,278	0.99
5	Labour Superintendent, Chaibasa	1.40	1.05	0.35	229	46,019	42,026	3,993	0.09
6	Labour Superintendent, Saraikela	0.77	0.60	0.17	231	25,777	24,267	1,510	0.04
7	Labour Superintendent, Simdega	0.68	0.67	0.01	217	31,488	0	31,488	0.68
8	Labour Superintendent, Garhwa	1.65	1.65	0	289	56,923	3,271	53,652	1.55
<b>Total</b>		<b>10.71</b>	<b>9.77</b>	<b>0.94</b>	<b>2,026.10</b>	<b>3,80,879</b>	<b>69,895</b>	<b>3,10,984</b>	<b>8.16</b>

**Appendix 2.18**  
**Avoidable Supplementary Provision for the year 2018-19**  
 (Reference: Paragraph 2.7.4; Page 52)

(₹ in crore)

Sl. No	Major Heads	Original	Expenditure	Supplementary Provision
1	3456-00-001-02	20.96	19.05	2.00
2	3456-00-001-53	12.53	8.81	0.28
3	3456-00-102-50 (Central)	0.37	0.0082	1.35
4	3456-00-102-50(State)	0.37	0.0079	1.35
5	3456-00-102-58	0.00	0.00	0.063
6	3456-00-789-50(Central)	0.13	0.00	0.49
7	3456-00-789-50(State)	0.13	0.00	0.49
8	3456-00-789-51	29.12	23.71	5.00
9	3456-00-789-58	0.00	0.00	0.063
10	3456-00-796-50(Central)	0.50	0.33	1.90
11	3456-00-796-50(State)	0.50	0.33	1.90
12	3456-00-796-58	0.00	0.00	0.15
13	3456-00-796-59	0.00	0.00	0.38
14	3475-00-106-08	3.52	3.02	0.01
15	3475-00-106-09	0.00	0.00	2.50
<b>TOTAL</b>		<b>68.13</b>	<b>55.2661</b>	<b>17.93</b>

(Source: Appropriation Accounts of the Government of Jharkhand for the year 2018-19)



**Appendix 2.19**  
**Details showing provision of excess fund**  
(Reference: Paragraph 2.7.4 ; Page 52)

(₹ in lakh)

District	Scheme	Head	Letter no.	Date	Allotment head-wise	Total Allotment	Total expenditure	Surrender on 31.03.2019	Avoidable Supplementary grant
Ramgarh	PHH (SCSP)	Original	3672	08.11.2018	145.43	290.86	16.06	274.79	145.43
		Supplementary-I	1396	07.05.2018	145.43				
	Antodaya (SCSP)	Original	3671	08.11.2018	57.65	115.3	4.67	110.64	57.65
		Supplementary-I	1463	14.05.2018	57.65				
	PTG Dakiya (OSP)	Original	1514	17.05.2018	0.25	1.16	0.17	0.99	0.91
		Supplementary-I	3899	10.12.2018	0.91				
		<b>Total</b>			<b>407.32</b>	<b>407.32</b>	<b>20.9</b>	<b>386.42</b>	<b>203.99</b>
Dumka	Iodine Namak (TSP)	Original	411	05.02.2019	4.07	7.04	3.29	3.75	2.97
		Supplementary-I	595	18.02.2019	2.97				
			<b>Total</b>			<b>7.04</b>			<b>2.97</b>
Dhanbad	PHH (SCSP)	Original	1396	07.05.2018	514.19	1,028.38	464.09	564.3	514.19
		Supplementary-I	3672	08.11.2018	514.19				
	Iodine Namak (SCSP)	Original	411	05.02.2019	1.33	2.65	0.00	2.65	1.32
		Supplementary-I	595	18.02.2019	1.32				
		<b>Total</b>			<b>1,031.03</b>	<b>1,038.07</b>	<b>467.38</b>	<b>570.70</b>	<b>515.51</b>
Giridih	PTG Dakiya Yojana (OSP)	Original	1514	17.05.2018	0.28	0.56	0.07	0.49	0.28
		Supplementary-I	3900	10.12.2018	0.28				
	PTG Dakiya Yojana (SCSP)	Original	1514	17.05.2018	0.16	0.32	0.03	0.28	0.16
		Supplementary-I	3900	10.12.2018	0.16				
	Machine and equipment	Original	1825	11.06.2018	0.10	1.10	0.09	1.00	1.00
		Supplementary-I	2530	03.08.2018	1.00				
		<b>Total</b>			<b>1.98</b>	<b>1.98</b>	<b>0.19</b>	<b>1.77</b>	<b>1.44</b>
Hazaribagh	PHH (OSP)	Original	1396	07.05.2018	1,097.68	2,210.81	2,096.85	113.96	15.45
		Supplementary-I	3672	08.11.2018	1,097.68				
		Supplementary-II	593	18.02.2019	15.45				
			<b>Total</b>			<b>2,210.81</b>	<b>2,210.81</b>	<b>2,096.85</b>	<b>15.45</b>
<b>Grand Total</b>									<b>739.36</b>

**Appendix 2.20**

**Unit-wise amount surrender report on the last date of the financial year**

(Reference: Paragraph 2.7.5 ; Page 52)

(₹ in crore)

Sl. No.	Name of DSO	Date of Surrender	Surrender Amount
1.	DSO, Ramgarh	31.03.19	4.65
2.	DSO, Jamshedpur	31.03.19	8.34
3.	DSO, Gumla	31.03.19	1.54
4.	DSO, Dumka	31.03.19	2.87
5.	DSO, Hazaribag	30.03.19	2.51
6.	DSO, Ranchi	31.03.19	45.46
7.	DSO, Dhanbad	31.03.19	7.56
8.	DSO, Giridih	31.03.19	8.13
9	SRO, Dhanbad	30.03.19	0.06
10	Directorate, Food, PDS and Consumer Affairs, Ranchi	30.03.19	24.35
<b>TOTAL</b>			<b>105.47</b>

**Appendix 2.21**  
**Sub-head wise expenditure in the month of March 2019**  
(Reference: Paragraph 2.7.6 ; Page 52)

(₹ in crore)

Sl. No.	Heads	Total Expenditure during 2018-19	Expenditure in March 2019	Percentage of expenditure in March 2019
1.	3456-00-102-03	0.85	0.84	98.82
2.	3456-00-789-03	0.27	0.27	100.00
3.	3456-00-796-03	1.04	1.00	96.15
4.	4408-02-796-02	2.50	1.50	60.00
5.	3456-00-102-48	4.98	4.60	92.37
6.	3456-00-789-48	1.69	1.56	92.31
7.	3456-00-796-48	6.54	6.05	92.51
8.	3456-00-796-50	0.33	0.33	100.00
9.	3456-00-796-50	0.33	0.33	100.00
10.	4408-02-101-01	0.97	0.69	71.13
11.	3456-00-102-52	10.00	10.00	100.00
12.	3456-00-789-52	5.00	5.00	100.00
13.	3456-00-796-52	15.00	15.00	100.00
14.	3456-00-102-51	115.09	30.20	26.24
15.	3456-00-789-20	0.25	0.08	32.00

**Appendix 2.22****DDO-wise and scheme-wise rush of expenditure in the month of March 2019**

(Reference: Paragraph 2.7.6; Page 52)

(₹ in lakh)

DDO Name	Name of Scheme	Total expenditure (2018-19)	Exp. In March 2019	Rush of exp. (In per cent)
DSO, Ranchi	3456-PHH (TSP)	2,776.14	938.75	33.82
	3456-PTG Dakiya (TSP)	1.24	1.24	100.00
	3456-Annapurna Anna Yojana (TSP)	0.40	0.40	100.00
	3456-Namak Vitran (TSP)	1.28	1.28	100.00
DSO, Giridih	3456-PTG Dakiya (OSP)	0.07	0.07	100.00
	3456-PTG Dakiya(SCSP)	0.03	0.03	100.00
	3456-Namak Vitran Yojana (OSP)	4.71	4.71	65.93
	3456- Namak Vitran Yojana (SCSP)	1.58	1.58	63.48
	3456-Computerisation (GEN)	5.99	2.13	35.51
DSO, Hazaribagh	3456-PTG Dakiya (OSP)	1.84	0.63	34.51
	3456-Iodine Namak (OSP)	5.40	5.40	100.00
	3456-Annapurna Yojana (OSP)	0.15	0.15	100.00
DSO, Jamsshedpur	3456-Mukhyamantri Dal Bhat Yojana (TSP)	67.38	23.37	34.68
Directorate, Ranchi	3456-Printing (SCSP)	24.79	8.46	34.15
	3456 Namak Vitran (TSP)	635.26	590.00	92.87
	3456 Namak Vitran (OSP)	481.89	444.80	92.30
	3456 Namak Vitran (SCSP)	167.32	154.42	92.29
	3456 Annapurna Anna Yojana (TSP)	99.44	99.44	100.00
	3456 Annapurna Anna Yojana (OSP)	84.10	84.10	100.00
	3456 Annapurna Anna Yojana (SCSP)	27.42	27.42	100.00
	3456-Prachar Prasar (TSP)	7.94	4.50	56.70

**Appendix 2.23**  
**Un-reconciled amount of DDO's expenditure**  
(Reference: Paragraph 2.7.7; Page 53)

(₹ in crore)

Sl. No.	Name of District	Offices	Heads	Total Expenditure	Reconciled amount	Un-reconciled amount
1	Gumla	District Consumer Forum, Gumla	3456- Estt.	0.25	0	0.25
		DSO, Gumla	3456- Plan	21.27	0	21.27
			3456- Estt.	0.73	0	0.73
2	Hazaribagh	DSO, Hazaribagh	3456- Plan	38.58	0	38.58
			3456- Estt.	1.09	0	1.09
		District Consumer Forum, Hazaribagh	3456- Estt.	0.47	0	0.47
3	Dumka	DSO, Dumka	3456- Plan	29.95	0	29.95
			3456- Estt.	0.31	0	0.31
		Asstt. Agriculture Director, Dumka	3456- Estt.	0.52	0	0.52
		Asstt. Controller, W & M Dumka	3456- Estt.	0.05	0	0.05
		District Consumer Forum, Dumka	3456- Estt.	0.45	0	0.45
4	Ranchi	Secretary, Jharkhand State Consumer Commission, Ranchi	3456- Estt.	1.15	0	1.15
		Joint Director Agriculture, Ranchi	3456- Estt.	0.30	0	0.30
		DSO, Ranchi	4408 - Capital	28.35	0	28.35
			3456- Plan	42.62	0	42.62
			3456- Estt.	0.42	0	0.42
		Deputy Director Agriculture, Ranchi	3456- Estt.	0.63	0	0.63
		Special Rationing Officer Ranchi	3456- Estt.	1.93	0	1.93
District Consumer Forum, Ranchi	3456- Estt.	0.52	0	0.52		
5	Giridih	District Consumer Forum, Giridih	3456- Estt.	0.36	0	0.36
		Asstt. Controller, W & M Giridih	3456- Estt.	0.15	0	0.15
		DSO, Giridih	3456- Plan	48.38	0	48.38
			3456- Estt.	0.98	0	0.98
6	Dhanbad	DSO, Dhanbad	3456- Plan	43.43	0	43.43
			3456- Estt.	0.83	0	0.83
		District Consumer Forum, Dhanbad	3456- Estt.	0.48	0	0.48
		Special Rationing Officer Dhanbad	3456- Estt.	0.90	0	0.90
		Asstt. Controller, W & M Dhanbad	3456- Estt.	0.32	0	0.32
7	Jamshedpur	Special Rationing Officer Jamshedpur	3456- Estt.	1.38	0	1.38
		DSO, Jamshedpur	3456- Plan	39.74	0	39.74
			3456- Estt.	0.61	0	0.61
8	Ramgarh	DSO, Ramgarh	3456- Plan	12.05	0	12.05
			3456- Estt.	0.63	0	0.63
<b>Total</b>				<b>319.83</b>		<b>319.83</b>

**Appendix 2.24**  
**Surrender of whole budget in different heads**  
(Reference: Paragraph 2.7.8; Page 53)

(₹ in crore)

Sl. No.	Head	Original	Supplementary	Total Budget	Expenditure	Surrender
1	3456-00-102-17	4.53	0.00	4.53	0.00	4.53
	3456-00-789-17	1.59	0.00	1.59	0.00	1.59
	3456-00-796-17	6.13	0.00	6.13	0.00	6.13
2	3456-00-796-46	0.01	0.00	0.01	0.00	0.01
3	3475-00-796-08	0.35	0.00	0.35	0.00	0.35
	3475-00-106-10	0.21	0.00	0.21	0.00	0.21
	3475-00-789-08	0.11	0.00	0.11	0.00	0.11
4	3456-00-796-54	0.06	0.00	0.06	0.00	0.06
	3456-00-789-54	0.01	0.00	0.01	0.00	0.01
	3456-00-102-54	0.03	0.00	0.03	0.00	0.03
5	3456-00-102-43	3.70	0.00	3.70	0.00	3.70
	3456-00-789-43	1.30	0.00	1.30	0.00	1.30
	3456-00-796-43	5.00	0.00	5.00	0.00	5.00
6	3456-00-102-44	7.40	0.00	7.40	0.00	7.40
	3456-00-789-44	2.60	0.00	2.6	0.00	2.60
	3456-00-796-44	10.00	0.00	10.00	0.00	10.00
7	3456-00-789-41	0.25	0.00	0.25	0.00	0.25
8	4408-02-789-35	3.90	0.00	3.90	0.00	3.90
9	3456-00-789-50	0.13	0.49	0.62	0.00	0.62
	3456-00-789-50	0.13	0.49	0.62	0.00	0.62
10	3456-00-789-58	0.00	0.06	0.06	0.00	0.06
	3456-00-796-58	0.00	0.15	0.15	0.00	0.15
	3456-00-102-58	0.00	0.06	0.06	0.00	0.06
11	3456-00-796-59	0.00	0.38	0.38	0.00	0.38
12	3456-00-106-09	0.00	2.50	2.50	0.00	2.50
<b>TOTAL</b>		<b>47.44</b>	<b>4.13</b>	<b>51.57</b>	<b>0.00</b>	<b>51.57</b>

**Appendix 2.25**  
**Surrender of whole Budget Provision**  
(Reference: Paragraph 2.7.8 ; Page 53)

(₹ in lakh)

Sl. No.	Name of DDO	Scheme	Total Allotment	Total expenditure	Surrender on 30/31.03.19
1	DSO Ramgarh	PTG Dakiya (OSP)	0.46	0.00	0.46
		Iodine Namak (OSP)	2.25	0.00	2.25
		Iodine Namak (SCSP)	0.79	0.00	0.79
		Kerosene Tail (OSP)	17.46	0.00	17.46
		Kerosene Tail (SCSP)	6.05	0.00	6.05
		Annapurna Yojana (OSP)	0.99	0.00	0.99
		Annapurna Yojana (SCSP)	0.32	0.00	0.32
		Telephone (Estt.)	0.08	0.00	0.08
		Uniform (Estt.)	0.05	0.00	0.05
		Machine & Equip (Estt.)	0.10	0.00	0.10
		LTC (Estt.)	0.12	0.00	0.12
	<b>Total</b>	<b>28.67</b>	<b>0.00</b>	<b>28.67</b>	
2	DSO Dhanbad	Mukhya Mantri Dal Bhat Yojana (SCSP)	36.83	0.00	36.83
		Annapurna Yojana (SCSP)	0.66	0.00	0.66
		Namak Vitran Yojana (SCSP)	2.65	0.00	2.65
		Ujjwala (OSP)	7.68	0.00	7.68
		Ujjwala (SCSP)	2.32	0.00	2.32
		Kerosene oil anudan (OSP)	46.38	0.00	46.38
		Kerosene oil anudan (SCSP)	16.08	0.00	16.08
		Mudran (OSP)	3.00	0.00	3.00
		Mudran (SCSP)	1.32	0.00	1.32
	<b>Total</b>	<b>116.92</b>	<b>0.00</b>	<b>116.92</b>	
3	DSO Hazaribagh	Iodine Namak (SCSP)	1.93	0.00	1.93
		Annapurna Yojana (SCSP)	0.66	0.00	0.66
		Kerosene Tail (OSP)	38.00	0.00	38.00
		Kerosene Tail (SCSP)	13.18	0.00	13.18
		Kaushal Vikas Yojana (OSP)	10.75	0.00	10.75
		Kaushal Vikas Yojana (SCSP)	3.25	0.00	3.25
			<b>Total</b>	<b>67.77</b>	<b>0.00</b>
4	DSO Dumka	Annapurna Yojana (TSP)	2.16	0.00	2.16
		Ujjwala (TSP)	10.00	0.00	10.00
		Kerosene oil anudan (OSP)	40.32	0.00	40.32
		Telephone (Estt.)	0.08	0.00	0.08
		Uniform (Estt.)	0.05	0.00	0.05
			<b>Total</b>	<b>52.61</b>	<b>0.00</b>
5	DSO Gumla	Kerosene Tail (TSP)	26.64	0.00	26.64
		Annapurna Yojana (TSP)	1.67	0.00	1.67
		Telephone (Estt.)	0.08	0.00	0.08
			<b>28.39</b>	<b>0.00</b>	<b>28.39</b>
6	DSO Jamshedpur	Computerisation of PDS system (Central) TSP	1.45	0.00	1.45
		Computerisation of PDS system (State) TSP	1.45	0.00	1.45
		Kerosene Tail (TSP)	68.22	0.00	68.22
		Machine & Equip. (Estt.)	0.10	0.00	0.10
		Telephone (Estt.)	0.08	0.00	0.08
			<b>71.30</b>	<b>0.00</b>	<b>71.30</b>

Sl. No.	Name of DDO	Scheme	Total Allotment	Total expenditure	Surrender on 30/31.03.19
7	DSO Giridih	Annapurna Yojana (OSP)	2.83	0.00	2.83
		Annapurna Yojana (SCSP)	0.92	0.00	0.92
		Kaushal Vikas Prachar Prasar Seminar (OSP)	13.05	0.00	13.05
		Kaushal Vikas Prachar Prasar Seminar (SCSP)	3.95	0.00	3.95
		Kerosene Oil Anudan (OSP)	48.25	0.00	48.25
		Kerosene Oil Anudan (SCSP)	16.73	0.00	16.73
		<b>Total</b>	<b>85.73</b>		<b>85.73</b>
8	DSO Ranchi	Nirwachan	1.00	0.00	1.00
		Kerosene oil commission (TSP)	733.38	0.00	733.38
		Kaushal Vikas Yojana (TSP)	16.00	0.00	16.00
		Telephone (TSP.)	0.08	0.00	0.08
		Uniform (TSP)	0.05	0.00	0.05
		Mach. & Equip (TSP)	0.10	0.00	0.10
		<b>Total</b>	<b>750.61</b>	<b>0.00</b>	<b>750.61</b>
9	Directorate	State Food Commission (TSP)	<b>3.75</b>	<b>0.00</b>	<b>37.50</b>
<b>Grand Total</b>					<b>1,239.50</b>



**Appendix 3.1**  
**Utilisation certificates outstanding as on 31 March, 2019**  
(Reference: Paragraph 3.1; Page 55)

(₹ in crore)

Department	Up to 2017-18 (GIA sanctioned upto 2016-17)		During 2018-19 (GIA sanctioned during 2017-18)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	839	486.04	106	30.67	945	516.71
Agriculture, Animal Husbandry and Co-operative	646	616.37	312	634.28	958	1,250.65
Health and Family Welfare	89	1,622.14	212	3,150.65	301	4,772.79
Welfare	7,743	1,837.67	971	234.17	8,714	2,071.84
Land Revenue	1	0.21	2	6.78	3	6.99
Human Resource	2,218	8,066.45	902	3,715.13	3,120	11,781.58
Urban Development	6,055	8,299.18	876	3,933.53	6,931	12,232.71
Others	3,421	12,905.61	838	7,840.12	4,259	20,745.73
<b>Total</b>	<b>21,012</b>	<b>33,833.67</b>	<b>4,219</b>	<b>19,545.33</b>	<b>25,231</b>	<b>53,379.00</b>

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

**Appendix 3.2**  
**List of auditable units identified u/s 14 & 15 of CAG's DPC Act**  
(Reference: Paragraph 3.2.1; Page 57)

Sl. No.	Department	Name of the office	District	Audited upto
1	Health	District Rural Health Society	Bokaro	2018-19
2	Health	District Rural Health Society	Chatra	2018-19
3	Health	District Rural Health Society	Deoghar	2012-13
4	Health	District Rural Health Society	Dhanbad	Dec 2019
5	Health	District Rural Health Society	Dumka	2013-14
6	Health	District Rural Health Society	East Singhbhum (Jamshedpur)	Aug 2015
7	Health	District Rural Health Society	Garhwa	2017-18
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	2010-11
11	Health	District Rural Health Society	Hazaribagh	2014-15
12	Health	District Rural Health Society	Jamtara	2011-12
13	Health	District Rural Health Society	Khunti	Oct 2016
14	Health	District Rural Health Society	Koderma	2013-14
15	Health	District Rural Health Society	Latehar	2015-16
16	Health	District Rural Health Society	Lohardaga	2013-14
17	Health	District Rural Health Society	Pakur	2018-19
18	Health	District Rural Health Society	Palamu	2013-14
19	Health	District Rural Health Society	Ranchi	2008-09
20	Health	District Rural Health Society	Ramgarh	2015-16
21	Health	District Rural Health Society	Saraikela Kharsawan	2013-14
22	Health	District Rural Health Society	Simdega	2013-14
23	Health	District Rural Health Society	West Singhbhum (Chaibasa)	2018-19
24	Health	District Rural Health Society	Sahibganj	2013-14
25	Rural Development	DRDA	Bokaro	2011-12
26	Rural Development	DRDA	Chatra	Dec 2015
27	Rural Development	DRDA	Deoghar	2015-16
28	Rural Development	DRDA	Dhanbad	2012-13
29	Rural Development	DRDA	Dumka	2016-17
30	Rural Development	DRDA	Jamshedpur	2016-17
31	Rural Development	DRDA	Garhwa	2016-17
32	Rural Development	DRDA	Giridih	2016-17
33	Rural Development	DRDA	Godda	2016-17
34	Rural Development	DRDA	Gumla	2016-17
35	Rural Development	DRDA	Hazaribagh	2015-16
36	Rural Development	DRDA	Jamtara	Oct 2011
37	Rural Development	DRDA	Khunti	2016-17
38	Rural Development	DRDA	Koderma	2015-16
39	Rural Development	DRDA	Latehar	2014-15
40	Rural Development	DRDA	Lohardaga	2015-16
41	Rural Development	DRDA	Pakur	2015-16
42	Rural Development	DRDA	Medininagar	Sep 2015
43	Rural Development	DRDA	Ranchi	2016-17
44	Rural Development	DRDA	Ramgarh	2015-16
45	Rural Development	DRDA	Saraikela	2015-16
46	Rural Development	DRDA	Simdega	2015-16

Sl. No.	Department	Name of the office	District	Audited up to
47	Rural Development	DRDA	Chaibasa	2015-16
48	Rural Development	DRDA	Sahibganj	2016-17
49	Health	Jharkhand State Health Mission Rural Society, Ranchi (JSHMRS)	Ranchi	2015-16
50	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	2002-03 (Covered under PA)
51	Education	Birla Institute of Technology, Mesra	Ranchi	2014-15
52	Education & Research	Birsa Agriculture University	Ranchi	2004-05
53	Science & Technology	Science & Technology Council, Govt. of Jharkhand	Ranchi	2006-07
54	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2005-06
55	Agriculture	National Horticulture Mission, Ranchi	Ranchi	2014-15
56	Forest	Jharkhand Bio-Diversity Council, Doranda, Ranchi	Ranchi	2016-17
57		Executive Director, Waste Land Development Board, Jharkhand	Ranchi	Not audited since inception
58	Forest	CAMPA	Ranchi	Not audited since inception
59	Forest	Forest Development Authority	Ranchi	Not audited since inception
60	Industry	Chief Executive Officer, Jharkhand State Khadi and Village Industries Board, Ranchi	Ranchi	2015-16
61		Jharkhand Public Service Commission, Ranchi	Ranchi	10/2013
62		State Information Commission	Ranchi	12/2016
63		Jharkhand State Hindu Religion Trust Council	Ranchi	Not audited since inception
64		Jharkhand Staff Selection Commission	Ranchi	01/2017
65	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
66	Energy	Jharkhand Renewable Energy Development Agency	Ranchi	2015-16
67	Education	Jharkhand Education Project Council, Ranchi	Ranchi	2015-16
68	Education	Netarhat Residential School	Latehar	Nov 2016
69	Social Welfare	Director, R.K. Mission Ashram, Morabadi	Ranchi	2007-08
70	Social Welfare	Jharkhand Mahila Samakshya Society, Kadru	Ranchi	2005-06

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

**Appendix 3.3**  
**Details of Head-wise outstanding DC Bills**  
(Reference: Paragraph 3.3; Page 59)

(₹ in crore)

Year→	Head		2000-16	2016-17	2017-18	2018-19	Grand Total
AC bills drawn	2230	No. of AC bills	604	6	7	2	<b>619</b>
		AC Amount	140.42	0.80	0.60	1.02	142.84
	2235	No. of AC bills	45	0	0	0	<b>45</b>
		AC Amount	4.85	0.00	0.00	0.00	4.85
	2251	No. of AC bills	23	0	0	0	<b>23</b>
		AC Amount	0.12	0.00	0.00	0.00	0.12
	3451	No. of AC bills	43	0	0	0	43
		AC Amount	0.16	0.00	0.00	0.00	0.16
	3456	No. of AC bills	660	7	0	1	668
		AC Amount	210.70	159.44	0.00	0.10	370.24
	4059	No. of AC bills	2	0	0	0	<b>2</b>
		AC Amount	0.97	0.00	0.00	0.00	0.97
	4250	No. of AC bills	3	7	0	0	<b>10</b>
		AC Amount	1.40	3.45	0.00	0.00	4.85
	<b>Total</b>	<b>No. of AC bills</b>	<b>1,380</b>	<b>20</b>	<b>7</b>	<b>3</b>	<b>1,410</b>
		<b>AC Amount</b>	<b>358.62</b>	<b>163.69</b>	<b>0.60</b>	<b>1.12</b>	<b>524.03</b>
DC bills submitted	2230	No. of DC bills	300	3	1	0	<b>304</b>
		DC Amount	85.36	0.79	0.10	0.00	86.25
	2235	No. of DC bills	13	0	0	0	<b>13</b>
		DC Amount	2.89	0.00	0.00	0.00	2.89
	2251	No. of DC bills	15	0	0	0	<b>15</b>
		DC Amount	0.09	0.00	0.00	0.00	0.09
	3451	No. of DC bills	27	0	0	0	27
		DC Amount	0.13	0.00	0.00	0.00	0.13
	3456	No. of DC bills	219	3	0	0	222
		DC Amount	135.81	89.73	0.00	0.00	225.54
	4059	No. of DC bills	1	0	0	0	<b>1</b>
		DC Amount	0.92	0.00	0.00	0.00	0.92
	4250	No. of DC bills	1	0	0	0	<b>1</b>
		DC Amount	0.27	0.00	0.00	0.00	0.27
	<b>Total</b>	<b>No. of DC bills</b>	<b>576</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>583</b>
		<b>DC Amount</b>	<b>225.47</b>	<b>90.52</b>	<b>0.10</b>	<b>0.00</b>	<b>316.09</b>
<b>Outstanding</b>	<b>No. of DC bills</b>	<b>804</b>	<b>14</b>	<b>6</b>	<b>3</b>	<b>827</b>	
	<b>Amount</b>	<b>133.15</b>	<b>73.17</b>	<b>0.50</b>	<b>1.12</b>	<b>207.94</b>	
Percentage of outstanding amount			37.13	44.70	83.33	100.00	39.68

**Appendix 3.4**  
**District-wise Outstanding DC Bills**  
 (Reference: Paragraph 3.3; Page 59)

(₹ in crore)

Sl. No.	Name of Districts	No. of units	Amount drawn on AC bills	Amount of DC bill submitted	Amount of outstanding DC Bills
1	Ranchi	6	194.65	149.35	45.30
2	Dhanbad	1	0.10	0.00	0.10
3	Chaibasa	2	0.05	0.00	0.05
4	Bokaro	1	0.39	0.00	0.39
5	Deoghar	2	0.08	0.03	0.05
6	Simdega	1	0.28	0.21	0.07
7	Gumla	1	0.19	0.06	0.13
8	Jamshedpur	1	4.17	0.00	4.17
9	Hazaribagh	2	6.04	3.86	2.18
<b>Total</b>		<b>17</b>	<b>205.95</b>	<b>153.51</b>	<b>52.44</b>

**Appendix 3.5**  
**Details showing delay in submission of DC Bills by DDO's**  
(Reference: Paragraph 3.3.1; Page 60)

Sl. No.	Name of Offices	No. of DC bills	DC Amount (in crore)	Range of delay	Period of Drawal of AC Amount
1	Director, Food, Public Distribution and Consumer Affairs Dhurwa, Ranchi	4	35.83	01 year 9 months 10 days to 03 years 08 months 09 days	2013-14 to 2016-17
2	Najarat Deputy Collector, Ranchi	6	5.91	10 months 19 days	2011-12
3	DSO, Dhanbad	17	9.39	03 years 01 month 16 days to 04 years 03 months 07 days	2003-04 to 2011-12
4	DSO, Giridih	5	3.45	04 months 22 days to 03 years 04 months 28 days	2010-11 to 2011-12
5	DSO, Dumka	1	0.14	01 year 03 months 12 days	2011-12
6	DSO, Gumla	5	0.32	03 months 10 days to 05 years 04 months 02 days	2003-04 to 2011-12
7	DSO, Hazaribagh	15	5.63	05 months 09 days to 06 years 03 months 08 days	2003-04 to 2011-12
<b>Total</b>			<b>60.67</b>		

**Appendix 3.6**  
**Delayed submission of DC bills (Selected districts under Grant 26)**  
(Reference: Paragraph 3.3.1; Page 60)

(₹ in crore)

Sl. No.	Name of Offices	No. of units	No. of DC bills Adjusted (with delay)	DC Amount (with delay)	Range of delay	Period of Drawal of AC Amount
1	Dhanbad	1	1	0.01	6 months	2013-14
2	Chaibasa	1	4	0.26	12 days to 1 year 1 month 19 days	2012-13 to 2015-16
3	Bokaro	1	7	0.33	29 days to 1 year 7 months 16 days	2007-08 to 2015-16
4	Deoghar	1	4	0.03	6 years 5 months 15 days to 11 years 9 months 15 days	2005-06 to 2007-08
5	Simdega	1	2	0.08	4 months 2 days to 4 years 2 months 21 days	2009-10 & 2013-14
6	Ranchi	8	29	20.26	26 days to 16 years 8 months 4 days	2001-02 to 2017-18
7	Saraikela	1	5	0.26	13 days to 5 years 11 months 27 days	2011-12 to 2015-16
<b>Total</b>		<b>14</b>	<b>52</b>	<b>21.23</b>		

(Source: VLC database, O/o the AG (A&amp;E), Jharkhand, Ranchi)

**Appendix 3.7****Fund kept in PL Accounts for more than three years**

(Reference: Paragraph 3.5; Page 61)

(₹ in crore)

Sl. No.	Name of Office	Allotment	Closing Balance as of 31.03.2019	Amount kept in PLAs more than last three years
1	Zila Parishad, Godda	27.70	22.41	3.95
2	Zila Parishad, Sahebganj	13.71	13.71	0.65
3	Zila Parishad, Simdega	3.26	3.21	88.91
4	Zila Parishad, Chatra	34.12	18.32	3.82
5	Zila Parishad, Garhwa	45.77	26.65	9.81
6	Zila Parishad, Lohardaga	9.44	9.29	0.06
7	Zila Parishad, Dumka	3.29	3.29	3.29
8	Zila Parishad, Pakur	5.47	3.30	0.81
9	Jharkhand State Scheduled Caste Co-operative Development Corporation, Ranchi *	421.39	206.54	248.10
10	Jharkhand Skill Development Mission	6.00	6.00	6.00
<b>Total</b>		<b>570.15</b>	<b>312.72</b>	<b>365.39</b>

\* Balance under selected schemes in which fund kept in PL A/c for more than three years



**Appendix 3.8**  
**Operation of minor head '800 – Other Expenditure' (10 per cent and above)**  
(Reference: Paragraph 3.7; Page 63)

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head – 800	Percentage of Col.5 to Col.4
(1)	(2)	(3)	(4)	(5)	(6)
1	2053	District Administration	695.81	129.66	18.64
3	4047	Capital Outlay on Other Fiscal Services	54.66	37.37	68.37
4	4070	Capital Outlay on Other Administrative Services	4.13	1.32	31.86
5	4701	Capital Outlay on Medium Irrigation	709.17	336.48	47.45
6	6801	Loans for Power Projects	1,413.09	586.75	41.52
<b>Total</b>			<b>2,876.86</b>	<b>1,091.58</b>	

**Appendix 3.9**  
**Operation of minor head '800 – Other Receipts' (30 per cent and above)**  
(Reference: Paragraph 3.7; Page 63)

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipts under minor head – 800	Percentage of Col.5 to Col.4
(1)	(2)	(3)	(4)	(5)	(6)
1	0220	Information and Publicity	0.01	0.01	100.00
2	0575	Other Special Area Programmes	0.00	0.00	100.00
3	0702	Minor Irrigation	3.27	3.27	100.00
4	0801	Power	42.47	42.47	100.00
5	0059	Public Works	9.55	9.55	99.98
6	0701	Medium Irrigation	21.05	20.96	99.57
7	0215	Water Supply and Sanitation	8.45	8.34	98.70
8	0057	Supplies and Disposals	0.09	0.09	95.66
9	1054	Roads and Bridges	143.31	124.37	86.78
10	0515	Other Rural Development Programmes	27.05	18.54	68.54
11	0425	Co-operation	1.64	1.05	64.02
12	1055	Road Transport	0.01	0.01	58.18
13	0023	Hotel Receipts Tax	0.00	0.00	44.16
14	0070	Other Administrative Services	69.91	27.57	39.44
15	0041	Taxes on Vehicles	863.94	303.56	35.14
16	0406	Forestry And Wild Life	14.79	5.18	35.02
17	0071	Contributions and Recoveries towards Pension	5.55	1.86	33.51
18	0049	Interest Receipts	47.20	14.72	31.19
<b>Total</b>			<b>1,258.29</b>	<b>581.55</b>	<b>46.22</b>

**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
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
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..

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

<b>Acronyms</b>	<b>Full Form</b>
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingent Bill
DE	Development Expenditure
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
SSE	Social Sector Expenditure
TE	Total Expenditure
FFC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax