

**Appendix 1.1 Part A**  
(Reference: Paragraph- 1.1)

<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.	2011				3.33 crore	
	b.	2020				3.82 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 <i>per cent</i>	
5	Literacy <sup>3</sup> (All India Average = 73% )					71.80 <i>per cent</i>	
6	Infant mortality <sup>4</sup> 2017 (per 1000 live births) (All India = 33 per 1000 live births)					29	
	Life expectancy at birth <sup>5</sup> (2014-18) (India = 69.4 years)					69.1 years	
7	Human Development Index <sup>6</sup>						
	a.	2018 ( All India = 0.647 )				NA	
	b.	2019 ( All India = 0.645)				NA	
8	Gross State Domestic Product (GSDP) at current prices in 2019-20 taking as base year 2011-12					₹ 3,28,598 crore	
9	Per capita GSDP CAGR (2011-12 to 2019-20)			Jharkhand		8.51 <i>per cent</i>	
				General Category States		10.53 <i>per cent</i>	
10	GSDP CAGR (2011-12 to 2019-20) <sup>7</sup>			Jharkhand		10.21 <i>per cent</i>	
				General Category States		11.98 <i>per cent</i>	
11	Population Growth <sup>8</sup> (2011 to 2020)			Jharkhand		14.81 <i>per cent</i>	
				General Category States		10.98 <i>per cent</i>	
<b>B. Financial Data</b>							
<b>Sl. No.</b>	<b>Particulars</b>			<b>Figures (in per cent)</b>			
	<b>CAGR</b>			<b>2010-11 to 2018-19</b>		<b>2018-19 to 2019-20</b>	
				<b>General Category States</b>	<b>Jharkhand</b>	<b>General Category States</b>	<b>Jharkhand</b>
1	a.	of Revenue Receipts		13.65	14.67	2.08	4.03
2	b.	of Tax Revenue		12.21	12.58	2.12	13.69
3	c.	of Non-Tax Revenue		11.19	14.46	23.44	5.96
4	d.	of Total Expenditure		13.87	14.74	4.09	5.85
5	e.	of Capital Expenditure		14.64	19.00	(-)3.86	(-)7.78
6	f.	of Revenue Expenditure on Education		11.58	8.98	11.81	27.69
7	g.	of Revenue Expenditure on Health		15.43	21.13	9.48	(-)10.63
8	h.	of Salaries & Wages		10.78	10.05	9.51	5.72
9	i.	of Pension		14.14	14.13	9.74	0.23

<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> Jharkhand Economic Survey Report 2019-20, Page 191p

<sup>4</sup> Jharkhand Economic Survey Report 2019-20, Page 222

<sup>5</sup> Statement 3 of SRS based abridged life tables 2014-18 of census 2011

<sup>6</sup> UNDP report HDR 2019 page no. 302 and HDR 2020 page no. 243p

<sup>7</sup> GSDP and Per Capita GSDP downloaded from MoSPI website

<sup>8</sup> Census of India 2011 (Population Projection 2011-2036, Table 14, Page 121 to 133)

**Appendix 1.1 Part B**  
**Structure and Form of Government Accounts**  
(Reference: Paragraph 1.4)

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

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

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

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

**Part C: Layout of Finance Accounts**

Statement	Layout
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No.5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition, 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in Statement-2, 3 and 4.
Statement No.8	Depicts comparative summary of Government Investment in the share capital of different concerns.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A note on grants given is also included.
Statement No.11	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.12	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.13	Depicts summary of balances of Consolidated Fund, Contingency Fund and Public Account.
Statement No.14	Indicates the detailed account of revenue receipts by minor heads.
Statement No.15	Provides accounts of revenue expenditure by minor heads under Non-Plan and Plan separately.
Statement No.16	Depicts the detailed capital expenditure incurred during and to the end of 2019-20.
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 2020.
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 2019-20.
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 2019-20**  
(Reference: paragraph 1.4.2)

(₹ in crore)

Abstract of Receipts and Disbursements for the year 2019-20									
Receipts					Disbursements				
2018-19		2019-20	2018-19		2019-20	Estt.	State & Central Scheme	Total	
	<b>Section-A: Revenue</b>								
<b>56151.70</b>	<b>I. Revenue Receipts</b>	<b>58417.14</b>	<b>50630.73</b>	<b>I. Revenue Expenditure</b>	<b>28829.69</b>	<b>27626.94</b>	<b>56456.63</b>	<b>56456.63</b>	
14752.07	Tax Revenue	16771.45	17655.66	<b>General Services</b>	<b>18371.59</b>	<b>342.27</b>	<b>18713.86</b>		
			18786.03	<b>Social Services</b>	<b>7243.33</b>	<b>14204.55</b>	<b>21447.88</b>		
8257.98	Non-tax Revenue	8749.98	7844.02	Education, Sports, Art and Culture	5438.50	4308.49	9746.99		
			3123.00	Health and Family Welfare	1086.18	1704.62	2790.80		
23906.13	State's share of Union Taxes	20593.04	3299.09	Water supply, Sanitation, Housing and Urban Development	315.7	2869.49	3185.19		
1059.89	Non-plan Grants	Finance Commission Grants 3154.6	160.05	Information and Broadcasting	115.52	79.21	194.73		
1178.78	Grants for State Plan Schemes	Other Grants to State 1809.01	1146.45	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	145.74	1059.66	1205.40		
6996.85	Grants for Central and Centrally Sponsored Plan Schemes	Centrally sponsored schemes 7339.06	118.05	Labour and Labour Welfare	61.69	63.04	124.73		
			3063.61	Social Welfare and Nutrition	48.6	4120.04	4168.64		
			31.76	Others	31.40	0	31.40		
			14189.04	<b>Economic Services</b>	<b>3213.55</b>	<b>13080.12</b>	<b>16293.67</b>		
			1789.5	Agriculture and Allied Activities	495.93	2509.67	3005.60		
			7431.63	Rural Development	559.57	7313.21	7872.78		
			0	Special Areas Programmes	0	0	0.00		
			399.42	Irrigation and Flood Control	385.64	0	385.64		
			2690.22	Energy	1350	1649.93	2999.93		
			344.55	Industry and Minerals	65.2	258.62	323.82		
			386.85	Transport	247.31	167.25	414.56		
			0	Science, Technology and Environment	0	0	0		
			1146.87	General Economic Services	109.88	1181.46	1291.34		
			0	<b>Grants-in-aid and Contributions</b>	<b>1.22</b>	<b>0</b>	<b>1.22</b>		
			<b>50630.73</b>	<b>Total</b>	<b>28829.69</b>	<b>27626.94</b>	<b>56456.63</b>		

0	<b>II Revenue Deficit carried over to Section B</b>			<b>5520.97</b>	<b>II Revenue Surplus Section B</b>				<b>1960.51</b>
<b>56151.70</b>	<b>Total</b>		<b>58417.14</b>	<b>56151.70</b>	<b>Total</b>				<b>58417.14</b>
<b>Section B</b>									
550.44	<b>III Opening Cash Balance including</b>		795.39	<b>0</b>	<b>III Opening Over Draft from Reserve Bank of India</b>				<b>0</b>
0	<b>IV Miscellaneous Capital Receipts</b>		0	<b>10711.7</b>	<b>IV Capital Outlay</b>	<b>46.52</b>	<b>9832.19</b>	<b>9878.71</b>	<b>9878.71</b>
				791.04	<b>General Services</b>	<b>46.44</b>	<b>1192.73</b>	<b>1239.17</b>	
				1615.45	<b>Social Services</b>	<b>0.00</b>	<b>1430.31</b>	<b>1430.31</b>	
				356.38	Education, Sports, Art and Culture	0	258.13	258.13	
				273.39	Health and Family Welfare	0	347.69	347.69	
				566.82	Water supply, Sanitation, Housing and Urban Development	0	631.57	631.57	
				12.83	Information and Broadcasting	0	8.81	8.81	
				394.59	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	165.36	165.36	
				0	Social Welfare and Nutrition	0	0.86	0.86	
				11.44	Others	0	17.89	17.89	
				<b>8305.22</b>	<b>Economic Services</b>	<b>0.08</b>	<b>7209.15</b>	<b>7209.23</b>	
				390.34	Agriculture and Allied Activities	0	153.85	153.85	
				2460.87	Rural Development	0	1991.11	1991.11	
				0	Special Areas Programme	0	0	0.00	
				1476.46	Irrigation and Flood Control	0	1328.78	1328.78	
				0	Energy	0	0	0.00	
				6.5	Industry and Minerals	0	4.00	4.00	
				3870.54	Transport	0	3686.95	3686.95	
				100.51	General Economic Services	0.08	44.46	44.54	
47.57	<b>V Recoveries of Loans and Advances</b>		<b>49.19</b>	<b>1485.59</b>	<b>V Loans and Advances Disbursed</b>	<b>52.52</b>	<b>112.91</b>	<b>165.43</b>	<b>165.43</b>
0	From Power Projects	0		1413.09	For Power Projects	0	89.32	89.32	
47.07	From Govt. Servants	48.77		46.88	To Government Servants	52.52	0	52.52	
0.5	From Others	0.42		25.62	To Others	0.00	23.59	23.59	
<b>5520.97</b>	<b>VI Revenue Surplus brought down</b>		<b>1960.51</b>	<b>0</b>	<b>VI Revenue Deficit brought down</b>				<b>0</b>

<b>7803.43</b>	<b>VII Public Debt Receipts</b>		<b>9593.12</b>	<b>3060.10</b>	<b>VII Repayment of Public Debt</b>			4231.40	<b>4231.40</b>
0	External Debt	0			External Debt			0	
7530.52	Internal Debt other than Ways and Means Advances and Over Draft	9167.14		2893.42	Internal Debt other than Ways and Means Advances and Over Draft			4057.86	
0	Transaction under Ways and Means Advances	0		0	Transaction under Ways and Means Advances			0	
0	Net Transaction under Over Draft.	0		0	Net Transaction under Over Draft			0	
272.91	Loans and Advances from Central Government	425.98		166.68	Repayments of Loans and Advances to Central Government			173.54	
0	<b>VIII Appropriation to Contingency Fund</b>		0		<b>VIII Appropriation to Contingency Fund</b>				0
0	<b>IX Amount transferred to Contingency Fund</b>		0		<b>IX Expenditure from Contingency Fund</b>				0
<b>25409.79</b>	<b>X Public Accounts Receipts</b>		<b>33242.77</b>	<b>23279.41</b>	<b>X Public Accounts Disbursements</b>			27901.96	<b>27901.96</b>
1120.04	Small Savings and Provident Funds	1175.37		1051.11	Small Savings and Provident Funds			1169.63	
421.00	Reserve Funds	4379.02		41.95	Reserve Funds			361.09	
38.72	Suspense and Miscellaneous	259.60		-87.99	Suspense and Miscellaneous			162.90	
10647.59	Remittances	11106.53		10587.99	Remittances			11123.50	
13182.44	Deposits and Advances	16322.25		11686.35	Deposits and Advances			15084.84	
0	Inter State Settlement	0		0	Inter-state Settlement			0	
0	<b>XI Closing Over Draft from Reserve Bank of India</b>			<b>795.39</b>	<b>XI Cash Balance at the end of the Year</b>			3463.48	<b>3463.48</b>
				0	Cash in Treasuries and Local Remittances			0	
				188.30	Deposits with Reserve Bank			-54.14	
				39.19	Departmental Cash Balance including Permanent Advances			47.00	
				400	Investment of Earmarked Fund			400.00	
				167.90	Cash Balance Investment			3070.62	
<b>95483.90</b>	<b>Total</b>		<b>104058.12</b>	<b>95483.90</b>	<b>Total</b>				<b>104058.12</b>

**Appendix 2.1**  
**Time series data on the State Government finances**  
(Reference: Paragraph 2.3.1.1 & 2.4)

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>40638</b>	<b>47054</b>	<b>52756</b>	<b>56152</b>	<b>58417</b>
<b>(i) Tax Revenue</b>	<b>11478</b>	<b>13299</b>	<b>12353</b>	<b>14752</b>	<b>16771</b>
Goods and Services Tax	-	-	4124	8201	8418
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	8999	10549	5715	3475	3996
State Excise	912	962	841	1083	2009
Taxes on Vehicles	633	682	779	864	1129
Stamps and Registration fees	532	607	469	451	560
Land Revenue	164	240	156	389	338
Taxes on Goods and Passengers	1	0	0	0	0
Other Taxes	237	259	270	289	321
<b>(ii) Non Tax Revenue</b>	<b>5853</b>	<b>5351</b>	<b>7847</b>	<b>8258</b>	<b>8750</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>15969</b>	<b>19142</b>	<b>21144</b>	<b>23906</b>	<b>20593</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>7338</b>	<b>9262</b>	<b>11412</b>	<b>9236</b>	<b>12303</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>31</b>	<b>39</b>	<b>42</b>	<b>47</b>	<b>49</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>40669</b>	<b>47093</b>	<b>52824</b>	<b>56199</b>	<b>58466</b>
<b>5. Public Debt Receipts</b>	<b>13245</b>	<b>7081</b>	<b>8137</b>	<b>7803</b>	<b>9593</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	13080	6847	7905	7531	9167
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	165	234	232	273	426
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>53914</b>	<b>54174</b>	<b>60960</b>	<b>64002</b>	<b>68059</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. Public Account Receipts</b>	<b>29037</b>	<b>22052</b>	<b>25410</b>	<b>33243</b>	<b>33243</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>82951</b>	<b>76226</b>	<b>86370</b>	<b>97245</b>	<b>101302</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>36553</b>	<b>45089</b>	<b>50952</b>	<b>50631</b>	<b>56457</b>
Plan/State Schemes, CASC, CSS	15793	22194	22999	23983	27627
Non Plan/Establishment	20760	22895	27953	26648	23942
General Services (including interest payments)	12002	13024	16558	17656	18714
Social Services	14844	18557	19575	18786	21448
Economic Services	9707	13508	14819	14189	16294
Grants-in-aid and contributions	0	0	0	0	1
<b>11. Capital Expenditure</b>	<b>8159</b>	<b>10861</b>	<b>11953</b>	<b>10712</b>	<b>9879</b>
Plan/State Schemes, CASC, CSS	8087	10814	11884	10669	9832
Non Plan/Establishment	72	47	69	42	47
General Services	571	590	807	791	1239
Social Services	1024	1532	1528	1616	1431
Economic Services	6564	8739	9618	8305	7209
<b>12. Disbursement of Loans and Advances</b>	<b>7480</b>	<b>1335</b>	<b>1852</b>	<b>1485</b>	<b>165</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>52192</b>	<b>57285</b>	<b>64756</b>	<b>62828</b>	<b>66501</b>

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>14. Repayments of Public Debt</b>	<b>2246</b>	<b>2078</b>	<b>2950</b>	<b>3060</b>	<b>4231</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2079	1920	2788	2893	4058
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	167	158	161	167	173
<b>15. Appropriation to Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>54438</b>	<b>59363</b>	<b>67706</b>	<b>65888</b>	<b>70732</b>
<b>17. Contingency Fund disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>18. Public Account disbursements</b>	<b>27053</b>	<b>16820</b>	<b>23279</b>	<b>27902</b>	<b>27903</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>81491</b>	<b>76183</b>	<b>90985</b>	<b>93790</b>	<b>98635</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>4085</b>	<b>1965</b>	<b>1804</b>	<b>5521</b>	<b>1960</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>-11523</b>	<b>-10192</b>	<b>-11933</b>	<b>-6629</b>	<b>-8035</b>
<b>22. Primary Deficit(-)/Surplus(+) (21-23)</b>	<b>-8203</b>	<b>-6020</b>	<b>-7271</b>	<b>-1777</b>	<b>-2727</b>
<b>Part D. Other data</b>					
Primary Revenue balance (non-debt receipt - Primary Revenue Expenditure)	7436	6176	6534	10420	15352
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>3320</b>	<b>4172</b>	<b>4662</b>	<b>4852</b>	<b>5308</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>14891</b>	<b>20332</b>	<b>20714</b>	<b>17976</b>	<b>19191</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	<b>0</b>	<b>3</b>	<b>7</b>	<b>68</b>	<b>16</b>
Ways and Means Advances availed (days)	0	3	7	58	16
Overdraft availed (days)	0	0	0	10	0
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>0</b>	<b>0</b>	<b>0.21</b>	<b>6.23</b>	<b>3.95</b>
<b>27 (a) Gross State Domestic Product at current price (GSDP)<sup>@</sup></b>	<b>206613</b>	<b>236250</b>	<b>269816</b>	<b>297204</b>	<b>328598</b>
<b>27 (b) Gross State Domestic Product at constant price (GSDP)<sup>@</sup></b>	<b>174881</b>	<b>193174</b>	<b>210587</b>	<b>224986</b>	<b>240036</b>
<b>28 Outstanding Fiscal liabilities (year end)</b>	<b>56530</b>	<b>66827</b>	<b>77095</b>	<b>83783</b>	<b>94407</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>607</b>	<b>607</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>450</b>	<b>450</b>
<b>31. Number of incomplete projects (value ₹ 1 crore and above)</b>	<b>195</b>	<b>280</b>	<b>113</b>	<b>410</b>	<b>378</b>
<b>32. Capital blocked in incomplete Projects</b>	<b>2089</b>	<b>4778</b>	<b>1403</b>	<b>3818</b>	<b>3828</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP at current price	5.56	5.63	4.58	4.96	5.10
Own Tax revenue/GSDP at constant price	6.56	6.88	5.87	6.56	6.99
Own Non-Tax Revenue/GSDP at current price	2.83	2.26	2.91	2.78	2.66
Own Non-Tax Revenue/GSDP at constant price	3.35	2.77	3.73	3.67	3.65
Central Transfers/GSDP at current price	7.73	8.10	7.84	8.04	6.27
Central Transfers/GSDP at constant price	4.20	4.79	5.42	4.10	5.13

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>II Expenditure Management</b>					
Total Expenditure/GSDP at current price	25.26	24.25	24.00	21.14	20.24
Total Expenditure/GSDP at constant price	29.84	29.65	30.75	27.93	27.70
Total Expenditure/Revenue Receipts	128.4	121.7	122.75	111.89	113.84
Revenue Expenditure/Total Expenditure	70.0	78.7	78.68	80.59	84.90
Expenditure on Social Services (including L&A)/Total Expenditure	30.5	35.2	32.64	32.47	34.44
Expenditure on Economic Services (including L&A)/Total Expenditure	45.3	41.0	40.46	35.84	35.48
Capital Expenditure/Total Expenditure	15.6	19.0	18.46	17.05	14.86
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.5	17.9	17.21	15.79	12.99
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP at current price	1.98	0.83	0.67	1.86	0.60
Revenue deficit (surplus)/GSDP at constant price	2.34	1.02	0.86	2.45	0.82
Fiscal deficit/GSDP at current price	-5.58	-4.31	-4.42	-2.23	-2.45
Fiscal deficit/GSDP at constant price	-6.59	-5.28	-5.67	-2.95	-3.35
Primary Deficit (surplus) /GSDP at current price	-3.97	-2.55	-2.69	-0.60	-0.83
Primary Deficit (surplus) /GSDP at constant price	-4.69	-3.12	-3.45	-0.79	-1.14
Revenue Deficit/Fiscal Deficit	-35.5	-19.3	-15.12	-83.28	-24.39
Primary Revenue Balance/GSDP at current price	3.60	2.61	2.42	3.51	4.67
Primary Revenue Balance/GSDP at constant price	4.25	3.20	3.10	4.63	6.40
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP at current price	27.36	28.29	28.57	28.19	28.73
Fiscal Liabilities/GSDP at constant price	32.32	34.59	36.61	37.24	39.33
Fiscal Liabilities/RR	139.1	142.0	146	149	162
Primary deficit vis-à-vis quantum spread	-13898.03	-2083.16	-2438.75	1196.89	815.38
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)	14226	16773	N.A.	N.A.	
Financial Assets/Liabilities	109	111	111	118	118
Loans and Advances On General Services	0	0	0	0	0
Loans and Advances On Social Services	43	47	32	23	24
Loans and Advances On Economic Services	7388	1236	1764	1462	89
Assets	57153	67419	77635	84382	95080
Liabilities	62291	74522	86542	99210	111869

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

@ Figures obtained from CSO \* ₹ 15,000 only

**Appendix 2.2**  
**Summarised financial position of Government of Jharkhand as on 31.03.2020**  
(Reference: Paragraph 2.5.4)

(₹ in crore)

As on 31.03.2019	Liabilities	As on 31.03.2020
<b>58436.19</b>	<b>Internal Debt -</b>	<b>63545.46</b>
37110.68	Market Loans bearing interest	42766.70
0.07	Market Loans not bearing interest	0.04
6.30	Loans from Life Insurance Corporation of India	5.59
12993.27	Loans from other Institutions	13216.75
0	Ways and Means Advances	0
8325.87	Special securities issued to NSS Fund of Central Government	7556.38
0	Overdrafts from Reserve Bank of India	0
<b>2339.08</b>	<b>Loans and Advances from Central Government -</b>	<b>2591.52</b>
0	Pre 1984-85 Loans	0
15.79	Non-Plan Loans	14.02
2323.29	Loans for State Plan Schemes	2577.5
<b>500</b>	<b>Contingency Fund</b>	<b>500</b>
<b>1211.11</b>	<b>Small Savings, Provident Funds etc.</b>	<b>1216.86</b>
<b>19866.44</b>	<b>Deposits</b>	<b>21104.74</b>
<b>1930.10</b>	<b>Reserve Funds</b>	<b>5948.02</b>
<b>99.27</b>	<b>Remittance Balances</b>	<b>82.3</b>
<b>0</b>	<b>Suspense and Miscellaneous Balances</b>	<b>91.29</b>
<b>14828.18</b>	<b>Cumulative excess of receipts over expenditure</b>	<b>16788.69</b>
<b>99210.37</b>	<b>Total</b>	<b>111868.88</b>
	<b>Assets</b>	
<b>77673.30</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>87552.02</b>
331.18	Investments in shares of Companies, Corporations, etc.	328.43
77342.12	Other Capital Outlay	87223.59
<b>0</b>	<b>Inter State Settlement</b>	<b>0</b>
<b>20730.00</b>	<b>Loans and Advances -</b>	<b>20846.24</b>
19857.29	Loans for Power Projects	19946.61
848.49	Other Development Loans	871.66
24.22	Loans to Government servants and Miscellaneous loans	27.97
<b>6.28</b>	<b>Advances</b>	<b>7.14</b>
<b>5.41</b>	<b>Suspense and Miscellaneous Balances</b>	<b>0</b>
<b>795.38</b>	<b>Cash -</b>	<b>3463.48</b>
0	Cash in Treasuries and Local Remittances	0
188.3	Deposits with Reserve Bank	-54.14
400	Reserve Fund Investments	400
39.18	Departmental Cash Balance including Permanent Advances	47
167.9	Cash Balance Investments	3070.62
<b>0.00</b>	<b>Remittance Balances</b>	<b>0</b>
<b>0</b>	<b>Deficit on Government Account -</b>	<b>0</b>
	(i) Revenue Deficit/surplus of the current year	
	(ii) Miscellaneous Deficit	
	Accumulated deficit/surplus at the beginning of the year	
<b>99210.37</b>	<b>Total</b>	<b>111868.88</b>

**Appendix 3.1**  
**Grant-wise summary of schemes where expenditure incurred without budget provision**

(Reference: Paragraph 3.3.1)

(₹ in lakh)

Sl. No.	Grant No	Major Heads	Expenditure	Excess/Saving
1.	1	2401-00-109-01	44.35	44.35
2.		2401-00-796-A1	19.39	19.39
3.	3	2059-80-001-12	0.02	0.02
4.		2059-80-053-02	0.85	0.85
5.	14	6003-00-101-0026	0.03	0.03
6.		6003-00-101-0027	0.01	0.01
7.		6003-00-101-0028	2.47	2.47
8.		6003-00-101-110	51745.00	51745.00
9.		6003-00-101-111	47440.00	47440.00
10.		6003-00-101-112	59989.00	59989.00
11.		6003-00-101-113	25224.00	25224.00
12.	15	2071-01-101-01	26191.42	26191.42
13.	19	2406-01-796-03	0.17	0.17
14.		2406-01-796-05	2.29	2.29
15.	20	2210-06-101-10	0.41	0.41
16.	33	2070-00-796-06	12.74	12.74
17.	40	2029-00-102-19	7.43	7.43
18.		2029-00-102-20	0.01	0.01
19.		2070-00-115-03	8.51	8.51
20.		2070-00-796-03	12.74	12.74
21.	58	2202-02-109-66	207.36	207.36
22.		2202-02-796-15	3.15	3.15
		<b>Total</b>	<b>210911.35</b>	<b>210911.35</b>

## Appendix 3.2

Details of cases where supplementary provision (₹ 0.50 crore or more in each case) proved unnecessary  
(Reference: Paragraph 3.3.4)

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Actual	Saving out of Provisions
<b>Revenue (Voted)</b>					
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	3230.59	143.18	2062.07	1311.70
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	268.22	5.44	212.65	61.00
3	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	54.35	11.83	42.14	24.04
4	6-Cabinet (Election) Department	61.33	340.81	348.16	53.98
5	10-Energy Department	3533.09	923.33	3059.1	1400.32
6	11-Excise and Prohibition Department	35.52	6.54	33.32	8.74
7	12-Planning-cum-Finance Department (Finance Division)	64.53	15.90	58.77	21.67
8	17-Commercial Tax Department	80.88	17.22	84.20	13.90
9	18-Food, Public Distribution and Consumer Affairs Department	1341.66	199.26	1134.35	406.58
10	19-Forest, Environment and Climate Change Department	728.11	272.76	714.44	286.42
11	20-Health, Medical Education and Family Welfare Department	3529.22	289.31	2780.61	1037.91
12	21-Higher and Technical Education Department (Higher Education Division)	1305.85	452.60	1447.55	310.90
13	22-Home, Jail and Disaster Management Department (Home Division)	4883.73	567.03	5256.74	194.02
14	23-Industries Department	431.08	11.90	272.47	170.51
15	24-Information and Public Relation Department	180.68	23.34	192.37	11.65
16	26-Labour, Employment and Skill Development Department	254.49	28.80	142.88	140.41
17	27-Law Department	387.67	52.57	360.98	79.26
18	29-Mines and Geology Department	63.77	15.12	57.46	21.43
19	32-Legislative Assembly	93.48	5.78	91.43	7.83
20	33-Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	31.55	3.10	29.64	5.00
21	35-Planning-cum-Finance Department (Planning Division)	336.48	3.45	270.39	69.54
22	36-Drinking Water and Sanitation Department	1789.76	50.30	641.46	1198.61
23	37-Personnel, Administrative Reforms and Rajbhasha Department (Rajbhasha Division)	22.55	2.63	24.65	0.53
24	38-Revenue, Land Reforms and Registration Department (Registration Division)	26.43	8.82	24.90	10.35
25	39-Home, Jail and Disaster Management Department (Disaster Management Division)	718.82	407.88	437.42	689.27
26	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	698.54	73.24	523.63	248.15
27	42-Rural Development Department (Rural Development Division)	5586.94	1360.16	4452.58	2494.51
28	43-Higher and Technical Education Department (Science and Technology Division)	307.69	18.08	229.94	95.82
29	47- Transport Department (Transport Division)	233.38	70.87	177.31	126.93
30	48-Urban Development and Housing Department (Urban Development Division)	2930.18	429.66	2535.15	824.70
31	49-Water Resources Department	407.54	1.14	318.54	90.14
32	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department(Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	1616.69	120.39	1210.71	526.37

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33	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	83.46	2.86	70.26	16.05
34	55-Rural Development Department (Rural Works Division)	1945.38	155.71	950.56	1150.52
35	56-Rural Development Department (Panchayati Raj Division)	1978.09	875.89	2482.11	371.87
36	58-School Education and Literacy Department (Secondary Education Division)	2097.62	21.29	1457.62	661.29
37	59-School Education and Literacy Department (Primary and Adult Education Division)	7222.34	414.86	6400.54	1236.65
38	60-Women, Child Development and Social Security Department	4291.59	634.87	3911.60	1014.87
	<b>Total</b>	<b>52853.28</b>	<b>8037.92</b>	<b>44500.7</b>	<b>16393.44</b>
<b>Revenue (Charged)</b>					
39	5-Secretariat of the Governor	11.86	0.66	10.11	2.41
40	28-High Court of Jharkhand	94.90	21.18	97.54	18.55
41	34-Jharkhand Public Service Commission	9.67	6.51	14.71	1.46
	<b>Total</b>	<b>116.43</b>	<b>28.35</b>	<b>122.36</b>	<b>22.42</b>
<b>Capital (Voted)</b>					
42	3-Building Construction Department	587.17	90.00	458.51	618.66
43	11-Excise and Prohibition Department	10.00	2.74	2.74	10.00
44	20-Health, Medical Education and Family Welfare Department	602.22	161.08	347.69	415.61
45	22-Home, Jail and Disaster Management Department (Home Division)	674.86	428.46	808.23	295.09
46	23-Industries Department	10.33	0.66	4.00	6.99
47	26-Labour, Employment and Skill Development Department	108.82	32.88	18.36	123.33
48	30-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minority Welfare Division)	100.20	2.04	57.63	44.61
49	36-Drinking Water and Sanitation Department	750.00	1.00	538.73	212.27
50	41-Road Construction Department	4700.00	50.00	3674.33	1075.67
51	42-Rural Development Department (Rural Development Division)	538.11	2.39	416.40	124.10
52	48-Urban Development and Housing Department (Urban Development Division)	38.15	0.50	23.59	15.06
53	50-Water Resources Department (Minor Irrigation Division)	579.56	0.80	158.85	421.51
54	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	161.50	2.50	107.73	56.27
55	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	48.20	4.0	24.89	27.31
56	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	42.26	12.00	38.67	15.59
57	60-Women, Child Development and Social Security Department	25.57	9.90	0.86	34.60
	<b>Total</b>	<b>8397.39</b>	<b>800.95</b>	<b>6681.21</b>	<b>3496.67</b>
<b>Capital (Charged)</b>					
58	14-Repayment of Loans	3844.37	410.00	4231.40	22.97
	<b>Total</b>	<b>3844.37</b>	<b>410.00</b>	<b>4231.40</b>	<b>22.97</b>
	<b>Grand Total</b>	<b>65211.47</b>	<b>9277.22</b>	<b>55535.67</b>	<b>19935.49</b>

**Appendix 3.3**  
**Unnecessary or excessive re-appropriation**  
(Reference: Paragraph 3.3.5)

(₹ in lakh)

Sl. No	Grant No.	Head of accounts	Provisions				Actual expenditure	Final Excess (+) Saving (-)
			Original	Suppl.	Re-appr.	Total		
1	2	2403- Animal Husbandry 001-Direction and Administration 04-Superintendence	146.93	0	0.12	147.05	126.37	20.68
2	3	2052-Secretariat -General-Service 090-Secretariat 20-Building Construction Department	165.31	0	25.5	190.81	178.6	12.21
3	3	2059-Public Works 80-General 001-Direction and Administration 01-Direction	520.42	0	2.55	522.97	392.03	130.94
4	3	2059-Public Works 80-General 001-Direction and Administration 02-Architecture	91.94	0	2	93.94	85.98	7.96
5	12	2070-Other Administrative Services 800-Other Expenditure 08-Miscellaneous and Contingent Expenditure	200	550	5	755	575.99	179.01
6	13	2049-Interest Payment 60-Interest on other obligations 701-miscellaneous 03-Interest in the light of other miscellaneous judgement	200	0	150	350	309.02	40.98
7	18	3456-Civil Supplies 796-TASP 23-Mukhyamantri Dal-Bhat Yojana	1750	0	264.5	2014.5	1412.72	601.78
8	19	2406-Forest and Wild life 01-Forestry 005-Survey and Utilization of Forest Resources-12-Execution-cum planning cell	530.56	9.68	3.07	543.31	420.82	122.49
9	22	2056-Jails 101-Jails 01-Central Jail	7262.1	1246.15	500	9008.25	8711.3	296.95
11	41	3054-Roads and Bridges 80- General 001-Direction and Administration 01 Direction	1409.19	4.31	10	1423.5	1064.17	359.33
12	41	3451-Secretariat-Economic Services 090-Secretariat 12- Road Construction Department	258.95	20	12.73	291.68	260.32	31.36
13	48	2217-Urban Development 80-General 193-Assistance to Nagar Panchayate/Notified Area Committee or Equivalent thereof 83-Grant to Nagar panchayate /NAC on Recommendation of 14th Finance Commission under General Basic Grant	2994.79	1000	367.31	4362.1	4201.76	160.34
14	51	2225-Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes 02-Welfare of Scheduled Tribes 796- TASP 59-Post -entrance Scholarships	4500	0	1000	5500	1430.53	4069.47
15	55	2515-Other Rural Development Programmes 001-Direction and Administration 26-Engineer in Chief (Rural Works Department, Headquarter Establishment)	185.76	10	85	280.76	267.41	13.35
<b>Total</b>			<b>20215.95</b>	<b>2840.14</b>	<b>2427.78</b>	<b>25483.87</b>	<b>19437.02</b>	<b>6046.85</b>

**Appendix 3.4**  
**Large savings (savings above ₹ 100 crore) during the year**  
(Reference: Paragraph 3.3.6.1)

(₹ in crore)

Sl. No.	Number and name of the grant	Original	Supple	Total	Actual	Saving	Surrender
<b>Revenue (Voted)</b>							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	3230.59	143.18	3373.77	2062.07	1311.70	1311.51
2	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	264.59	0.41	265.00	66.09	198.91	198.88
3	10-Energy Department	3533.09	926.33	4459.42	3059.10	1400.32	1379.8
4	18-Food, Public Distribution and Consumer Affairs Department	1341.66	199.26	1540.92	1134.35	406.57	405.31
5	19-Forest, Environment and climate change Department	728.11	272.76	1000.87	714.44	286.43	206.95
6	20-Health Medical Education and Family Welfare Department	3529.22	289.31	3818.53	2780.61	1037.92	1016.13
7	21-Higher Technical Education and Skill Development Department (Higher Education Div.)	1305.85	452.6	1758.45	1447.55	310.9	307.29
8	22- Home, Jail and Disaster Management Department (Home Div.)	4883.73	567.03	5450.76	5256.74	194.02	173.07
9	23-Industries Department	431.08	11.9	442.98	272.47	170.51	170.51
10	26-Labour Employment and Training Department	254.49	28.8	283.29	142.88	140.41	137.02
11	36- Drinking Water and Sanitation Department	1789.76	50.3	1840.06	641.45	1198.61	1198.41
12	39- Home, Jail and Disaster Management Department (Disaster Management Div.)	718.82	407.88	1126.7	437.42	689.28	687.28
13	40-Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Div.)	698.54	73.24	771.78	523.63	248.15	240.56
14	41-Road Constriction Department	427.98	0.3	428.28	247.05	181.23	163.49
15	42-Rural Development Department (Rural Development Div.)	5586.94	1360.16	6947.1	4452.58	2494.52	2494.47
16	47-Transport Department (Transport Div.)	233.38	70.86	304.24	177.31	126.93	126.93
17	48-Urban Development and Housing Department	2930.18	429.66	3359.84	2535.14	824.7	823.99
18	51-ST, SC, Minority and Backward Class Welfare Department	1616.69	120.39	1737.08	1210.71	526.37	515.52
19	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Div.)	243.09	0.32	243.41	58.79	184.62	184.62
20	55- Rural Development Department (Rural Works Div.)	1945.38	155.7	2101.08	950.56	1150.52	1060.72
21	56- Rural Development Department (Panchayati Raj Div.)	1978.09	875.89	2853.98	2482.11	371.87	371.86

22	58-School Education and Literacy Department (Secondary Education Div.)	2097.62	21.29	2118.91	1457.62	661.29	661.1
23	59- School Education and Literacy Department (Primary and Adult Education Div.)	7222.34	414.85	7637.19	6400.54	1236.65	1236.45
24	60-Women, Child Development and Social Security Department	4291.59	634.87	4926.46	3911.6	1014.86	1007.83
	<b>Total</b>	<b>51282.81</b>	<b>7507.29</b>	<b>58790.10</b>	<b>42422.81</b>	<b>16367.29</b>	<b>16079.70</b>
<b>Capital (Voted)</b>							
25	3- Building Construction Department	587.17	90	677.17	458.51	218.66	218.66
26	10- Energy Department	1790.13	0	1790.13	89.32	1700.81	1700.81
27	20- Health Medical Education and Family Welfare Department	602.22	161.08	763.3	347.69	415.61	415.42
28	22- Home, Jail and Disaster Management Department (Home Div.)	674.86	428.46	1103.32	808.23	295.09	293.3
29	26-Labour Employment and Training Department	108.82	32.87	141.69	18.36	123.33	123.33
30	36- Drinking Water and Sanitation Department	750	1	751	538.73	212.27	212.11
31	41-Road Constriction Department	4700	50	4750	3674.33	1075.67	1075.22
32	42-Rural Development Department (Rural Development Div.)	538.11	2.39	540.5	416.4	124.1	121.51
33	55- Rural Development Department (Rural Works Div.)	2195.8	0	2195.8	1574.72	621.08	627.11
	<b>Total</b>	<b>11947.11</b>	<b>765.80</b>	<b>12712.91</b>	<b>7926.29</b>	<b>4786.62</b>	<b>4787.47</b>
	<b>Grand Total</b>	<b>63229.92</b>	<b>8273.09</b>	<b>71503.01</b>	<b>50349.10</b>	<b>21153.91</b>	<b>20867.17</b>

**Appendix 3.5**  
**Surrender of funds in excess of ₹ 10 crore at the end of March**  
(Reference: Paragraph 3.3.8)

(₹ in crore)

Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
<b>Revenue</b>							
1	1	3230.59	143.18	3373.77	2062.07	1311.7	1311.51
2	2	268.22	5.44	273.66	212.65	61.01	60.11
3	3	119.59	0.11	119.7	91.04	28.66	28.55
4	4	54.35	11.83	66.18	42.14	24.04	31.52
5	6	61.33	340.81	402.14	348.16	53.98	53.73
6	9	264.59	0.41	265	66.09	198.91	198.88
7	10	3533.09	926.33	4459.42	3059.1	1400.32	1379.8
8	12	64.53	15.9	80.43	58.77	21.66	21.66
9	17	80.88	17.22	98.11	84.2	13.9	13.9
10	18	1341.66	199.26	1540.93	1134.35	406.58	405.31
11	19	728.11	272.76	1000.87	714.44	286.42	206.95
12	20	3529.22	289.31	3818.53	2780.61	1037.91	1016.13
13	21	1305.85	452.6	1758.45	1447.55	310.9	307.29
14	22	4883.73	567.03	5450.76	5256.74	194.02	173.07
15	23	431.08	11.9	442.98	272.47	170.51	170.51
16	24	180.67	23.34	204.01	192.37	11.64	12.18
17	26	254.49	28.8	283.29	142.88	140.41	137.02
18	27	387.67	52.57	440.24	360.98	79.26	69.27
19	29	63.77	15.12	78.89	57.46	21.43	21.43
20	35	336.48	3.45	339.93	270.39	69.54	67.63
21	36	1789.76	50.3	1840.06	641.45	1198.61	1198.41
22	38	26.43	8.82	35.25	24.9	10.35	10.35
23	39	718.82	407.88	1126.7	437.42	689.27	687.28
24	40	698.54	73.25	771.79	523.63	248.15	240.56
25	41	427.98	0.3	428.28	247.05	181.23	163.49
26	42	5586.94	1360.16	6947.1	4452.58	2494.52	2494.47
27	43	307.69	18.08	325.77	229.94	95.83	95.83
28	45	192.19	0.08	192.27	146.53	45.74	45.74
29	46	91.55	0.17	91.72	72.82	18.9	18.9
30	47	233.38	70.86	304.24	177.31	126.93	126.93
31	48	2930.18	429.66	3359.84	2535.14	824.7	823.99
32	49	407.54	1.14	408.68	318.54	90.14	90.13
33	50	111.83	0.08	111.91	75.33	36.58	36.58
34	51	1616.69	120.39	1737.08	1210.71	526.37	515.52
35	52	83.45	2.86	86.31	70.26	16.05	16.03
36	53	73.1	0	73.1	58.68	14.42	14.41
37	54	243.09	0.32	243.41	58.79	184.62	184.62

38	55	1945.38	155.7	2101.08	950.56	1150.52	1060.72
39	56	1978.09	875.89	2853.98	2482.11	371.87	371.86
40	58	2097.62	21.29	2118.91	1457.62	661.29	661.1
41	59	7222.34	414.85	7637.19	6400.54	1236.65	1236.45
42	60	4291.59	634.87	4926.46	3911.6	1014.86	1007.83
	<b>Total</b>	<b>54194.08</b>	<b>8024.32</b>	<b>62218.42</b>	<b>45137.97</b>	<b>17080.4</b>	<b>16787.65</b>
<b>Capital</b>							
42	1	114.6	0	114.6	61.76	52.84	52.84
43	3	587.17	90	677.17	458.51	218.66	218.66
44	8	35.01	0.15	35.16	3.41	31.75	31.75
45	9	83.5	0	83.5	47.98	35.52	35.52
46	10	1790.13	0	1790.13	89.32	1700.81	1700.81
47	11	10	2.74	12.74	2.74	10.00	10.00
48	12	78.24	0.01	78.25	54.52	23.73	23.72
49	20	602.22	161.08	763.3	347.69	415.61	415.42
50	22	674.86	428.46	1103.32	808.23	295.09	293.3
51	26	108.82	32.87	141.69	18.36	123.33	123.33
52	30	100.2	2.04	102.24	57.63	44.61	44.61
54	36	750	1	751	538.73	212.27	212.11
55	41	4700	50	4750	3674.33	1075.67	1075.22
56	42	538.11	2.39	540.5	416.4	124.1	121.51
57	43	260	0	260	226.2	33.8	33.8
58	45	20.01	0	20.01	7.04	12.97	12.97
59	46	92.5	0	92.5	44.46	48.04	48.04
60	47	22.01	0	22.01	9.2	12.81	12.81
61	48	38.15	0.5	38.65	23.59	15.06	15.06
62	49	1940.04	0	1940.04	1169.93	770.11	767.07
63	50	579.56	0.8	580.36	158.85	421.51	421.55
64	51	161.5	2.5	164	107.73	56.27	56.27
65	52	48.2	4	52.2	24.89	27.31	27.31
66	53	42.26	12	54.26	38.67	15.59	14.03
67	55	2195.8	0	2195.8	1574.72	621.08	627.11
68	58	56	0	56	0	56	56.00
69	60	25.57	9.89	35.46	0.86	34.6	24.71
	<b>Total</b>	<b>15654.46</b>	<b>800.43</b>	<b>16454.89</b>	<b>9965.75</b>	<b>6489.14</b>	<b>6475.53</b>
	<b>Grand Total</b>	<b>69848.54</b>	<b>8824.75</b>	<b>78673.31</b>	<b>55103.72</b>	<b>23569.54</b>	<b>23263.18</b>

**Appendix 3.6**  
**Excess disbursements over grants/appropriations during 2019-20**  
(Reference: Paragraph 3.3.8.1)

(₹ in crore)

Sl No.	Grant No.	Major Head	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
1	2	3	4	5	6	7	8	9
2	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-109-01 (CS)	Crop Husbandry	0.00	0.00	0.00	0.44	0.44
3	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-789-99	Crop Husbandry	2.19	0.01	2.17	2.18	0.00
4	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-796-99	Crop Husbandry	0.00	0.00	0.00	0.05	0.05
5	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-796-A1	Crop Husbandry	0.00	0.00	0.00	0.19	0.19
6	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-796-AG	Crop Husbandry	0.00	0.00	0.00	0.15	0.15
7	3-Building Construction Department	2059-80-001-04	Public Works	52.85	14.68	38.17	38.17	0.00
8	3-Building Construction Department	2059-80-001-12	Public Works	0.00	0.00	0.00	0.00	0.00
9	3-Building Construction Department	2059-80-053-02	Public Works	0.00	0.00	0.00	0.01	0.01
10	3-Building Construction Department	2059-80-053-02	Public Works	0.13	0.07	0.06	0.07	0.01
11	3-Building Construction Department	4059-01-051-39	Capital outlay on Public Works	45.00	44.11	0.89	0.99	0.10
12	3-Building Construction Department	4059-01-051-39	Capital outlay on Public Works	30.00	19.56	10.44	10.49	0.05
13	3-Building Construction Department	4059-01-796-39	Capital outlay on Public Works	67.50	57.61	9.89	10.01	0.12
14	4-Cabinet Secretariat	2013-00-	Council of	2.00	1.69	0.31	0.49	0.19

(₹ in crore)

SI No.	Grant No.	Major Head	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
	and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	108-01	Ministers					
15	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	2070-00-115-02	Other Administrative Services	10.71	10.71	0.00	7.30	7.30
16	5-Secretariat of the Governor	2012-03-103-02	President, Vice President/Governor/Administrator of Union Territories	0.73	0.37	0.37	0.37	0.00
17	7- Cabinet Secretariat and Vigilance Department (Vigilance Division)	2070-00-104-04	Other Administrative Services	29.54	0.23	29.31	29.32	0.00
18	10-Energy Department	2070-00-800-08	Public Works	42.37	4.50	37.86	37.99	0.12
19	12-Planning-cum-Finance Department (Finance Division)	2058-00-105-01	Stationary and Printing	7.50	1.74	5.76	5.76	0.00
20	13-Interest Payment	2049-01-101-01	Interest Payment	2795.00	0.00	2795.00	2807.56	12.56
21	13-Interest Payment	2049-01-200-15	Interest Payment	473.00	0.00	473.00	709.05	236.05
22	13-Interest Payment	2049-03-104-01	Interest Payment	225.00	0.00	225.00	235.24	10.24
23	13-Interest Payment	2049-04-101-03	Interest Payment	32.57	0.00	32.57	73.39	40.82
24	14-Repayment of Loans	6003-00-101-0026	Internal Debt of the State Government	0.00	0.00	0.00	0.00	0.00
25	14-Repayment of Loans	6003-00-101-0027	Internal Debt of the State Government	0.00	0.00	0.00	0.00	0.00
26	14-Repayment of Loans	6003-00-101-0028	Internal Debt of the State Government	0.00	0.00	0.00	0.02	0.02
27	14-Repayment of Loans	6003-00-101-110	Internal Debt of the State Government	0.00	0.00	0.00	517.45	517.45
28	14-Repayment of Loans	6003-00-101-111	Internal Debt of the State Government	0.00	0.00	0.00	474.40	474.40
29	14-Repayment of Loans	6003-00-101-112	Internal Debt of the State Government	0.00	0.00	0.00	599.89	599.89
30	14-Repayment of Loans	6003-00-101-113	Internal Debt of the State Government	0.00	0.00	0.00	252.24	252.24
31	14-Repayment of Loans	6004-02-105-01	Loans and Advances	104.96	0.00	104.96	108.41	3.45

(₹ in crore)

Sl No.	Grant No.	Major Head	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
			from the Central Government					
32	15-Pension	2071-01-101-01	Pension and other Retirement Benefits	0.00	0.00	0.00	261.91	261.91
33	15-Pension	2071-01-101-06	Pension and other Retirement Benefits	3351.59	0.00	3351.59	3538.44	186.85
34	15-Pension	2071-01-101-10	Pension and other Retirement Benefits	10.00	0.00	10.00	13.42	3.42
35	15-Pension	2071-01-102-04	Pension and other Retirement Benefits	300.00	0.00	300.00	306.09	6.09
36	15-Pension	2071-01-104-03	Pension and other Retirement Benefits	35.00	0.00	35.00	35.25	0.25
37	15-Pension	2071-01-105-03	Pension and other Retirement Benefits	0.00	0.00	0.00	0.22	0.22
38	15-Pension	2071-01-105-05	Pension and other Retirement Benefits	150.00	0.00	150.00	237.77	87.77
39	15-Pension	2071-01-105-06	Pension and other Retirement Benefits	0.00	0.00	0.00	3.49	3.49
40	19-Forest, Environment and Climate Change Department	2406-01-796-03	Forestry and Wild Life	0.00	0.00	0.00	0.00	0.00
41	19-Forest, Environment and Climate Change Department	2406-01-796-05	Forestry and Wild Life	0.00	0.00	0.00	0.02	0.02
42	19-Forest, Environment and Climate Change Department	2406-01-796-39	Forestry and Wild Life	2.78	0.66	2.12	2.14	0.02
43	19-Forest, Environment and Climate Change Department	2406-01-110-01	Forestry and Wild Life	19.84	4.36	15.48	15.48	0.00
44	19-Forest, Environment and Climate Change Department	2406-02-110-03	Forestry and Wild Life	2.70	1.33	1.37	1.42	0.05
45	19-Forest,	2406-02-	Forestry and	1.80	0.88	0.92	0.94	0.02

(₹ in crore)

SI No.	Grant No.	Major Head	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
	Environment and Climate Change Department	110-03	Wild Life					
46	20-Health, Medical Education and Family Welfare Department	2210-01-110-69	Medical and Public Health	45.00	0.46	44.54	44.60	0.06
47	20-Health, Medical Education and Family Welfare Department	2210-01-796-68	Medical and Public Health	10.00	1.47	8.53	8.58	0.05
48	20-Health, Medical Education and Family Welfare Department	2210-03-103-03	Medical and Public Health	125.48	31.70	93.77	93.77	0.00
49	20-Health, Medical Education and Family Welfare Department	2210-06-101-10	Medical and Public Health	0.00	0.00	0.00	0.00	0.00
50	20-Health, Medical Education and Family Welfare Department	2210-06-102-01	Medical and Public Health	2.98	1.11	1.87	1.89	0.02
51	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-101-06	Police	141.82	4.08	137.73	137.95	0.22
52	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-101-AA	Police	0.05	0.00	0.05	0.06	0.01
53	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-104-04	Police	218.17	26.52	191.65	191.67	0.02
54	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-104-05	Police	321.92	8.47	313.45	313.46	0.01
55	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-109-01	Police	2663.85	26.82	2637.03	2637.72	0.69
56	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-111-AJ	Police	0.32	0.00	0.32	0.39	0.07
57	22-Home, Jail and Disaster Management Department (Home Division)	2070-00-107-02	Other Administrative Services	1.50	0.25	1.25	1.38	0.12
58	24-Information and Public Relation Department	2220-01-001-01	Infoamation and Publicity	10.61	1.28	9.33	9.86	0.53
59	26-Labour, Employment and Skill Development Department	4250-00-796-06	Capital outlay on other Social Services	9.50	9.35	0.14	0.26	0.11
60	36-Drinking Water and Sanitation Department	2215-01-101-01	Rural Water Supply program	4.91	0.24	4.68	4.69	0.02

(₹ in crore)

Sl No.	Grant No.	Major Head	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
61	36-Drinking Water and Sanitation Department	2215-01-102-02	Rural Water Supply program	39.01	1.66	37.35	37.47	0.12
62	36-Drinking Water and Sanitation Department	2215-01-102-14	Rural Water Supply program	14.00	12.87	1.13	1.14	0.01
63	36-Drinking Water and Sanitation Department	4215-01-796-02	Rural Water Supply program	211.90	23.63	188.27	188.30	0.02
64	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2029-00-102-19	Survey and Satement Operations	0.00	0.00	0.00	0.07	0.07
65	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2070-00-115-03	Guest Houses, Government Hostels	4.25	0.89	3.36	3.36	0.00
66	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2070-00-115-03	Guest Houses, Government Hostels	0.00	0.00	0.00	0.09	0.09
67	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2070-00-796--03	Tribal Area Sub-Plan	0.00	0.00	0.00	0.13	0.13
68	41-Road Construction Department	2075-00-791-01	Loss by Exchange	4.50	4.50	0.00	2.02	2.02
69	41-Road Construction Department	5054-03-796-01	Tribal Area Sub-Plan	1744.00	92.90	1651.10	1651.45	0.35
70	41-Road Construction Department	5054-03-799-01	Suspense	0.00	0.00	0.00	5.72	5.72
71	49-Water Resources Department	3451-80-789-13	Special Component plan for Scheduled Castes	127.00	35.78	91.22	91.57	0.36
72	49-Water Resources Department	4700-80-796-12	Tribal Area Sub-Plan	300.00	150.97	149.03	154.60	5.57
73	49-Water Resources Department	4700-80-796-12	Tribal Area Sub-Plan	120.00	71.48	48.52	48.73	0.21
74	49-Water Resources Department	4700-80-796-13	Tribal Area Sub-Plan	140.00	74.21	65.79	65.88	0.09
75	49-Water Resources Department	4701-03-799-01	Suspense	0.00	0.00	0.00	20.45	20.45
76	49-Water Resources Department	4701-80-052-70	Machinery and Equipment	6.50	5.50	1.00	1.01	0.01
77	49-Water Resources Department	4701-80-796-74	Tribal Area Sub-Plan	33.20	27.10	6.10	6.11	0.01

(₹ in crore)

SI No.	Grant No.	Major Head	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
78	50-Water Resources Department (Minor Irrigation Division)	4702-00-796-18	Tribal Area Sub-Plan	13.25	8.74	4.51	5.01	0.51
79	50-Water Resources Department (Minor Irrigation Division)	4702-00-796-37	Tribal Area Sub-Plan	2.00	1.67	0.33	0.35	0.02
80	51-Scheduled Tribe, Scheduled Caste, Minority and Bacward class welfare department (ST, SC, Minority and Backward Class Welfare Division)	2225-03-277-06	Education	3.00	1.93	1.07	2.63	1.56
81	55-Rural Development Department (Rural Works Division)	2515-00-001-28	Direction and Administration	125.00	72.76	52.24	52.49	0.25
82	55-Rural Development Department (Rural Works Division)	4515-00-103-04	Rural Development	630.00	232.24	397.76	411.87	14.11
83	55-Rural Development Department (Rural Works Division)	4515-00-103-10	Rural Development	252.00	60.90	191.10	194.84	3.74
84	55-Rural Development Department (Rural Works Division)	4515-00-796-10	Tribal Area Sub-Plan	288.00	56.86	231.14	240.68	9.54
85	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-66	Govt. Secondary School	0.00	0.00	0.00	2.07	2.07
86	58-School Education and Literacy Department (Secondary Education Division)	2202-02-796-15	Tribal Area Sub-plan	0.00	0.00	0.00	0.03	0.03

**Appendix 3.7**  
**Excess over provisions of previous years requiring regularisation**  
(Reference: Paragraph 3.3.8.2)

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- 3.8**  
**Details of the schemes for which provision (₹ 1 crore and above) was made but no**  
**expenditure was incurred**  
(Reference: Paragraph 3.4.3)

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-104-BD Micro Irrigation Scheme (SS)	15.00	0	Nil
2		2401-00-105-AV -National Project on Management of Soil Health and Fertility (CASC)	1.26	0	Nil
3		2401-00-105-B7 -Scheme for Soil Health and Fertility (CASS)	3.00	0	Nil
4		2401-00-109-28 National Horticulture Mission Programme (CASS)	7.5	0	Nil
5		2401-00-115-B9 Contingency Fund for Farmers in Distress and Agriculture Helpline (SS)	1.5	0	Nil
6		2401-00-195-B3- Interest Subvention (SS)	6	0	Nil
7		2401-00-789-28 National Horticulture Mission Programme (CASS)	2.5	0	Nil
8		2401-00-789-B3 Interest Subvention (SS)	2.00	0	Nil
9		2401-00-789-B7 Scheme for Soil Reclamation Soil Management for Acidic Soil,	1	0	Nil
10		2401-00-789 -BD- Micro Irrigation Scheme (SS)	5	0	Nil
11		2401-00-796-28- National Horticulture Mission Programme (CASS)	15	0	Nil
12		2401-00-796-A0 National Mission for Sustainable Agriculture (CASC)	2.88	0	Nil
13		2401-00-796-A0 National Mission for Sustainable Agriculture (CASC)	1.92	0	Nil
14		2401-00-796-AT Sub Mission on Agriculture Mechanization (CASC)	1.8	0	Nil
15		2401-00-796-AT Sub Mission on Agriculture Mechanization (CASS)	1.2	0	Nil
16		2401-00-796-AV-National Project on Management of Soil Health and Fertility (CASC)	2.52	0	Nil
17		2401-00-796-AV-National Project on Management of Soil Health and Fertility (CASS)	1.68	0	Nil
18		2401-00-789-B7 Scheme for Soil Reclamation Soil Management for Acidic Soil, (SS)	6	0	Nil
19		2401-00-796-B9 Contingency Fund for Farmers in Distress and Agriculture Helpline (SS)	3	0	Nil
20		2401-00-796-BD Micro Irrigation Scheme (SS)	30	0	Nil
21		4401-00-796-12-	2.4	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
		Strengthening/Establishment of Infrastructure and Rural Agriculture Market (SS)			
22	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-106-A2- Animal Breeding Farm Development in KVK under Integrated Farming System (SS)	4	0	Nil
23		2403-00-789-A2- Animal Breeding Farm Development in KVK under Integrated Farming System (SS)	1	0	Nil
24		2403-00-796-84-Integrated Poultry Development (SS)	12	0	Nil
25		2403-00-796-A2 Animal Breeding Farm Development in KVK under Integrated Farming System (SS)	3	0	Nil
26		4403-00-101-07- Modernization of Animal Hospitals (SS)	1.4	0	Nil
27		4403-00-796-07- Modernization of Animal Hospitals (SS)	1	0	Nil
28		8-Transport Department (Civil Aviation Division)	5053-02-102-09-Expansion and Development of Deoghar Airport (SS)	25	0
29	5053-02-796-01 Land Acquisition for Extension of Birsa Munda Airport		1	0	Nil
30	5053-02-796-03 Fund allocation for construction of State Air base at Ranchi Airport (SS)		2	0	Nil
31	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	2425-00-107 Premium Subsidy and other Expenditure for Crop Insurance Scheme and Subsidy for Compensation of Farmers Crops (SS)	42	0	Nil
32		2425-00-107-62-Grants to Apex & other Co-operative Societies (SS)	9	0	Nil
33		2425-00-108-60 Grant for Infrastructure Development and Computerization of Headquarter, Regional Offices, LAMPS/PACS and other Co-operative Societies (SS)	3	0	Nil
34		2425-00-789-27-Premium Subsidy and other Expenditure for Crop Insurance Scheme and Subsidy for Compensation of Farmers Crops (SS)	28	0	Nil
35		2425-00-789-60 Grant for Infrastructure Development and Computerization of Headquarter, Regional Offices, LAMPS/PACS and other Co-operative Societies (SS)	2	0	Nil
36		2425-00-789-62-Grant to Apex and other Co-operative Societies (SS)	6	0	Nil
37		2425-00-789-63-Grant for Seminar, Monitoring Evaluation and Documentation of Co-operative	3	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
		related Activities and Grant for Skill Development and Training in Cooperative sector (SS)			
38		2425-00-796-27-Premium Subsidy and other Expenditure for Crop Insurance Scheme and Subsidy for Compensation of Farmers Crops (SS)	70	0	Nil
39		2425-00-796-60-Grant for Infrastructure Development and Computerization of Headquarter, Regional Offices, LAMPS/PACS and other Co-operative Societies (SS)	5	0	Nil
40		2425-00-796-62-Grants to Apex & other Co-operative Societies (SS)	15	0	Nil
41	10-Energy Department	2801-01-052-10-Rural Electrification (SS)	294.5	0	Nil
42		2801-01-789-10-Rural Electrification (SS)	57	0	Nil
43		2801-01-796-10-Rural Electrification (SS)	123.5	0	Nil
44		2801-05-052-05-Integrated Power Development Scheme (Under IPDS)IT-Phase-II (SS)	62	0	Nil
45		2801-05-789-05-Integrated Power Development Scheme (Under IPDS)IT-Phase-II (SS)	12	0	Nil
46		2801-05-796-05-Integrated Power Development Scheme (Under IPDS)IT-Phase-II (SS)	26	0	Nil
47		2801-06-052-01- Tilka Manjhi Krishi Pump	1	0	Nil
48		2801-80-101-02-Grants to Jharkhand State Electricity Regulatory Commission (Estt. Exp.)	4.58	0	Nil
49		2801-80-796-10-Grant-in-aid for Construction of New Building to JSERC (SS)	1	0	Nil
50		2801-80-796-18-Grant to JBVNL under UDAY Scheme (SS)	100	0	Nil
51		6801-00-201-24- Pollution Control Measures (SS)	5	0	Nil
52		6801-00-201-36- Loan to Jharkhand Bijli Vitran Nigam Limited for Annual Development Programme and Ultra Mega Power Project (SS)	170.5	0	Nil
53		6801-00-202-01- Coal Block and Power Plant-New Scheme (SS)	15	0	Nil
54		6801-00-205-23-R-APDRP Part B (SS)	124	0	Nil
55		6801-00-205-34-Integrated Power Development Scheme (IPDS)(SS)	120.52	0	Nil
56		6801-00-205-39 Loan to Jharkhand Bijli Vitran Nigam Limited under Jharkhand Power System	62	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
		Improvement Project (SS)			
57		6801-00-789-23 R-APDRP Part-B (SS)	24	0	Nil
58		6801-00-789-34-Integrated Power Development Scheme (IPDS) (SS)	23.33	0	Nil
59		6801-00-789-36-Loan to Jharkhand Bijli Vitaran Nigam	33	0	Nil
60		6801-00-789-39-Loan to Jharkhand Bijli Vitran Nigam Limited under Jharkhand Power System Improvement Project (SS)	12	0	Nil
61		6801-00-796-23- R-APDRP Part-B (SS)	52	0	Nil
62		6801-00-796-34-Integrated Power Development Scheme (IPDS)(SS)	50.54	0	Nil
63		6801-00-796-36-Loan to Jharkhand Bijli Vitran Nigam Limited under Jharkhand Power System Improvement Project (SS)	71.5	0	Nil
64		6801-00-796-39-Loan to Jharkhand Bijli Vitran Nigam Limited under Jharkhand Power System Improvement Project (SS)	26	0	Nil
65	11-Excise and Prohibition Department	4047-00-796-07-Construction of State Excise Building (SS)	10	0	Nil
66	12-Planning-cum-Finance Department (Finance Division)	2075-00-791-02-Adjustment of Rupees Equivalent of Fund Due from State Government (Estt. Exp)	2	0	Nil
67		7610-00-202-03-Advance to Ministers etc. for purchase of Motor Car (Estt. Exp.)	1	0	Nil
68		7610-00-202-04-Advance to Members of Legislatures for purchase of Motor Car	3	0	Nil
69	14- Repayment of Loans	2048-00-101-01-Contribution in Sinking Funds (Estt. Exp)	280.16	0	Nil
70	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-03-Annapurna Yojana (Additional Central Assistance) (SS)	2.05	0	Nil
71		3456-00-102-35-Skill Development Scheme (New Scheme) (SS)	1.85	0	Nil
72		3456-00-102-43-Price Stabilisation Fund	1.85	0	Nil
73		3456-00-102-44-Distribution of Digital Weighing Machine to PDS Dealers (SS)	7.4	0	Nil
74		3456-00-102-60-Consumer Protection and Publicity/Dissemination/ Seminar etc. (SS)	1.85	0	Nil
75		3456-00-102-61-Chana Vitran Yojana	55.5	0	Nil
76		3456-00-102-63-Uchit Mulya Dukan Sanchalan Audan Yajana (SS)	7.01	0	Nil
77		3456-00-789-44-Distribution of	2.6	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure	
		Digital Weighing Macine to PDS Dealers (SS)				
78	18-Food, Public Distribution and Consumer Affairs Department	3456-00-789-61-Chana Vitran Yojana(SS)	19.5	0	Nil	
79		3456-00-789-63-Uchit Mulya Dukan Sanchalan Audan Yajana (SS)	2.41	0	Nil	
80		3456-00-796-03-Annapurna Yojana (Additional Central Assistance) (SS)	2.45	0	Nil	
81		3456-00-796-43-Price Stabilisation Fund(SS)	2.5	0	Nil	
82		3456-00-796-44-Distribution of Digital Weighing Machine to PDS Dealers	10	0	Nil	
83		3456-00-796-60-Consumer Protection and Publicity/Dissemination/Seminar etc, (SS)	2.5	0	Nil	
84		3456-00796-61-Chana Vitran Yojana (SS)	75	0	Nil	
85		3456-00-796-62-PDS Dealer Beema Yojana (SS)	1	0	Nil	
86		3456-00-796-63 Uchit Mulya Dukan Sanchalan Audan Yajana (SS)	8.77	0	Nil	
87		4408-02-789-01-Godown Construction/Renovation (SS)	1.3	0	Nil	
88		19-Forest, Environment and Climate Change Department	206-01-101-46-Eco-Tourism (SS)	3	0	Nil
89			2406-01-101-56- Jharkhand State Climate Change Action Unit (SS)	1	0	Nil
90			2406-01-101-57-Tird Party Evaluation of Forestry Schemes (SS)	1	0	Nil
91			2406-04-103-02-Compensatory Afforestation (SS)	36.39	0	Nil
92	2406-04-103-03-Catchment Area Treatment Plan (SS)		2.5	0	Nil	
93	2406-04-103-07 others (SS)		4.67	0	Nil	
94	20-Health, Medical Education and Family Welfare Department	2210-01-001-20-Medical and Health Consultancy fee (SS)	20	0	Nil	
95		2210-01-001-75- Homoeopathic Treatment through Telemedicine via Common Service Centre (CASC)	6	0	Nil	
96		2210-01-103-78- Pradhan Mantri Jan Aarogya Yojana (PMJAY) (CASC)	99.15	0	Nil	
97		2210-01-109-40 Human Resources in Health and Medical Education (ANM/GNM School)(CASS)	12	0	Nil	
98		2210-01-109-40 Human Resources in Health and Medical Education (ANM/GNM School)(CASS)	8	0	Nil	
99		2210-01-110-55-Incentive for Establishing Private Medical Colleges(ss)	5	0	Nil	

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
100		2210-01-110-62- National Programme for Health Care of the Elderly (NPHCE) (CASC)	1.2	0	Nil
101		2210-01-789-77-Mukhya Mantri Health Insurance Scheme (SS)	34.44	44.44	Nil
102		2210-01-789-78-Pradhan Mantri Jan Aarogya Yojana (PMJAY) (CASC)	19.19	0	Nil
103		2210-01-796-55-Incentive for Establishing Private Medical Colleges(ss)	5	0	Nil
104		2210-01-796-75-Homoeopathic Treatment through Telemedicine via Common Service Centre (CASC)	6	0	Nil
105		2210-01-796-78-Pradhan Mantri Jan Aarogya Yojana (PMJAY) (CASC)	41.58	0	Nil
106		2210-03-101-03-Special Health Care Package for primitive Tribes (SS)	5	0	Nil
107		2210-05-101-17-National Mission of AYYSH (Chaibasa Ayurvedic Medical Colleges and Hospital) (CASS)	4.75	0	Nil
108		2210-05-105-16-Human Resource in Health and Medical Education (PG courses in Medical Colleges)	3.11	0	Nil
109		2210-05-105-16-Human Resource in Health and Medical Education (PG courses in Medical Colleges)	6.12	0	Nil
110		2210-05-105-21- Medical College and Hospital at Hazaribagh, Palamu and Dumka (CASC)	16.82	0	Nil
111		2210-05-105-21- Medical College and Hospital at Hazaribagh, Palamu and Dumka (CASS)	77.14	0	Nil
112		2210-05-105-22- Up gradation of G.N.M. Schools to B.Sc. Nursing College (CSS)	4.18	0	Nil
113		2210-06-101-21-Grants-in-Aid to Regional Institute of Ophthalmology RIMS (CSS)	2	0	Nil
114		2210-06-112-19-Three year B.SC. Community Health Course (SS)	10	0	Nil
115	21-Higher and Technical Education Department	2202-03-102-B1-Mudhyamantri Fellowship Schemes (SS)	1.3	0	Nil
116	(Higher Education Division)	2202-03-796-B1-Mudhyamantri Fellowship Schemes (SS)	3.7	0	Nil
117	22-Home, Jail and Disaster Management	2056-00-101-04-E-Prosecution Trial (SS)	1	0	Nil
118	Department (Home Division)	2056-00-796-04-E-Prosecution Trial (SS)	2	0	Nil
119		4055-00-796-45-Purchase of Various equipments for Police Modernization (CASC)	3.68	12.32	Nil
120		4055-00-796-45-Purchase of Various Equipments for Police	2.45	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure	
		Modernization (CASS)				
121		4070-00-796-77-Purchase of Water Tender, Form Tender, Equipment and Fire Engine for Modernization of Jharkhand Fire Service (SS)	6.85	0	Nil	
122		4070-00-796-84-Scheme for Strengthening of Home Guard (SS)	2	0	Nil	
123		4070-00-800-65- Strengthening of Fire Services (SS)	1.47	0	Nil	
124	23-Industries Department	2851-00-796-18- Strengthening of Primary Weavers Co-operative Societies (SS)	3	0	Nil	
125		2851-00-796-43-Development of Handicraft Establishment of Handloom Development	4	0	Nil	
126		2851-00-796-55-Establishment of Khadi Park (SS)	1.2	0	Nil	
127		2852-80-102-10-Industrial Area Development Authority (SS)	20	0	Nil	
128		2852-80-102-19 Grant-in-Aid for Acquisition of Land for Establishment of Growth	2	0	Nil	
129		2852-80-102-74-Net VAT Subsidy to Industrial units under Jharkhand Industrial Policy 2012(SS)	1	0	Nil	
130		2852-80-102-78-Jharkhand Feed Processing Industry Policy-2015	2	0	Nil	
131		2852-80-102-81 Grants-in-Aid for Industrial Units under Jharkhand Industrial and Investment Promotion Policy 2016(SS)	35	0	Nil	
132		2852-80-102-86-Startup Capital Voucher Fund (SS)	5	0	Nil	
133		2852-80-796-10 Industrial Area Development Authority (SS)	40	0	Nil	
134		2852-80-796-76Grants-in-Aid to Central Tools Room Facility (SS)	1	0	Nil	
135		4851-00-796-02-Establishment of NIFT Centre (SS)	4	0	Nil	
136		26-Labour, Employment and Skill Development Department	4059-01-001-55-Building Construction for Labour Office (SS)	3	0	Nil
137			4250-00-203-04-Scheme for Skill Development of Youth in LWE Districts (CASC)	8	0	Nil
138	4250-00-203-04-Scheme for Skill Development of Youth in LWE Districts (CASS)		4	0	Nil	
139	4250-00-796-04-Scheme for Skill Development of Youth in LWE Districts (CASS)		10	0	Nil	
140	4250-00-796-04-Scheme for Skill Development of Youth in LWE Districts (CASS)		8	0	Nil	

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
141	29-Mines and Geology Department	4853-02-004-03-Renovation Strengthening of Geological Exploration Unit (SS)	5	0	Nil
142	30-Welfare Department (Minorities Welfare Division)	4225-80-277-20-Multi Sector Development Programme (SS)	1	0	Nil
143		4225-80-796-20-Multi Sector Development Programme (SS)	1	0	Nil
144		4225-80-796-21-Multi Sector Development Programme for Minority Castes (CS) (CSS)	10	0	Nil
145	41-School Education and Literacy Department	5054-03-052-06-Machinery and Equipments (SS)	1.3	0	Nil
146	47-Transport Department (Transport Division)	5055-00-190-02-Strengthening of Transport Directorate Construction of Building (SS)	5	0	Nil
147	49-Water Resources Department	4701-80-789-65-Construction of New Schemes under Chotanagpur and Santhal Paragana Irrigation Project (SS)	12	0	Nil
148		4701-80-796-14-Construction of Jharkhand Irrigation Commission (SS)	1	0	Nil
149		4701-80-796-39-Construction of Walmi and Irrigation Building (SS)	1.1	0	Nil
150		4701-80-800--65-Construction of New Schemes under Chotanagpur and Santhal Paragana Irrigation Project (SS)	16.65	0	Nil
151		4701-80-800-66- Restoration of ramshackle Vehicles and purchase of new Vehicles (SS)	4	0	Nil
152		50 -Water Resources Department (Minor Irrigation Division)	4702-00-101-24-Ground water Survey of New Schemes/Artificial Recharge and Water Conservation (SS)	1.3	0
153	4702-00-796--24-Ground water Survey of New Schemes/Artificial Recharge and Water Conservation (SS)		1.5	0	Nil
154	4702-00-796-31- Survey And Investigation Consultancy and Evaluation (SS)		1	0	Nil
155	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department(Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	4225-01-789-02-Hostel boys/girls Student-Major Works (CASC)	2	0	Nil
156		4225-01-789-02-Hostel boys/girls Student-Major Works (CASC)	2	0	Nil
157		4225-01-789-19-Costruction and Renovation Residential Schools (SS)	5	0	Nil
158		4225-02-277-05-Costruction and Renovation Residential Schools (SS)	3	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
159		4225-02-277-43-Scheme for Upliftment of PVTG Villages	2	0	Nil
160		4225-02-796-43-Scheme for Upliftment of PVTG Villages	13	0	Nil
161		4225-03-796-02-Hostel boys/girls Student-Major Works (CASC)	2	0	Nil
162		4225-03-796-02-Hostel boys/girls Student-Major Works (CASS)	2	0	Nil
163	52- Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	4202-03-102-09-Construction Maintenance and Equipments of Sports Hostel and Playground at Sports Training Centre (SS)	1.25	0	Nil
164		4202-03-796--09-Construction Maintenance and Equipments of Sports Hostel and Playground at Sports Training Centre (SS)	2.75	0	Nil
165		4202-04-101-13-Construction Maintenance & Establishment of Rabindra Bhawan Auditorium (CASC)	1.8	0	Nil
166		4202-04-101-13-Construction Maintenance & Establishment of Rabindra Bhawan Auditorium (CASC)	1.8	0	Nil
167	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	4405-00-796-71 Fisheries Extension, Research and Training Scheme (SS)	1.5	0	Nil
168	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	4404-00-102-78-Cattle Hostel (SS)	2	0	Nil
169	58-School Education and Literacy Department (Secondary Education Division)	4202-02-202-78-Three Awasiya Vidyalaya on Pattern of Netarhat Awasiya Vidyalaya and Indira Gandhi Awasiya Vidyalaya (SS)	16	0	Nil
170		4202-02-202-78-Three Awasiya Vidyalaya on Pattern of Netarhat Awasiya Vidyalaya and Indira Gandhi Awasiya Vidyalaya (SS)	40	0	Nil
171	60-Women, Child Development and Social Security Department	4235-02-103-77-Working Women Hostel Yojana (CASC)	1.58	0	Nil
172		4235-02-103-77-Working Women Hostel Yojana (CASC)	1.06	0	Nil
173		4235-02-106-74-Construction of Schools/Rehabilitation Centre/Hostels/Homes etc. (SS)	3	0	Nil
174		4235-02-796-73-Construction and Up-Gradation of AWCs Building (Capital) (CASC)	3.26	0	Nil
175		4235-02-103-73-Construction and Up-Gradation of AWCs Building (Capital) (CASC)	2.18	0	Nil

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
176		4235-02-796-77-Working Women Hostel Yojana (CASC)	2.38	0	Nil
177		4235-02-796-77-Working Women Hostel Yojana (CASC)	1.58	0	Nil
178		4235-02-796-78-Scheme for Implementation of the Right of Persons with Disabilities Act (CSS)	12.97	0	Nil
		<b>Total</b>	<b>3118.08</b>	<b>56.76</b>	

**Appendix- 3.9**  
**Rush of expenditure**  
(Reference: Paragraph 3.5)

(₹ in crore)

Grant no.	Major Head	January	February	March	4th quarter total	4th qtr. total as percentage of FY total	FY Total	Exp. in March as percentage of FY total
1	2435	0.20	1.30	2.68	4.17	70.59	5.91	45.27
1	2402	1.60	13.85	8.79	24.25	68.80	35.25	24.94
1	4402	0.45	13.96	16.63	31.03	50.31	61.68	26.96
9	4425		9.27	23.46	32.73	68.22	47.98	48.90
10	2810		155.00		155.00	100.00	155.00	0
19	2406	38.62	67.04	288.95	394.61	70.23	561.85	51.43
26	4250	0.00	2.68	12.25	14.93	83.50	17.88	68.51
36	2215	57.65	129.12	164.03	350.81	53.52	655.47	25.03
42	2501	162.63	150.22	63.51	376.36	61.93	607.69	10.45
43	2203	11.19	71.32	140.78	223.30	60.07	371.73	37.87
46	5452		0.57	43.73	44.31	99.66	44.46	98.37
47	3075		167.00		167.00	100.00	167.00	0
52	2204	3.25	6.93	18.21	28.39	53.17	53.40	34.11
53	4405	1.22	10.44	13.97	25.63	66.29	38.67	36.14
53	2405	4.86	7.04	20.17	32.07	54.65	58.69	34.36
54	2404	14.08	12.80	16.21	43.10	73.31	58.79	27.57
				<b>833.39</b>	<b>1,947.69</b>	<b>66.22</b>	<b>2,941.45</b>	<b>28.33</b>

**Appendix-3.10****Details of DDOs who submitted the Budget to the department**

(Reference: Paragraph 3.6.4)

Sl. No.	District	DDC Submitted the budget after delay of	DPRO Submitted the budget after delay of	BDO				No. of BDOs Submitted on time
				Total no. of BDOs in the district	No. of BDOs. submitted the budget with delay	BDOs submitted the budget after delay of	No. of BDOs who did not submitted the budget to DPRO	
1	Ranchi	Not submitted	28 days	18	11	5 to 32 days	7	0
2	Gumla	Not submitted	33 days	12	1	30	11	0
3	Hazaribagh	Not submitted	28 days	16	1	36 days	15	0
4	Bokaro	Not submitted	26 days	9	8	1 to 5 days	0	1
5	Dhanbad	Not submitted	25 days	10	9	12 to 34 days	1	0
6	East Singhbhum	Not submitted	63 days	11	10	9 to 37 days	1	0
7	Saraikela Kharsawan	Not Submitted	47 days	09	07	23 to 46 days	2	0
8	West Singhbhum	04 days	04 days	18	10	01 to 04 days	05	3
<b>Total</b>				<b>103</b>	<b>57</b>		<b>42</b>	<b>4</b>

**Appendix-3.11****Statement showing budget provisions and its utilization**

(Reference: Paragraph 3.6.5)

(₹ in crore)

SI No.	District	Head	Budget Provision/Allotment	Expenditure (as per progress report)	Unspent Balance
			<b>1</b>	<b>2</b>	<b>(1-2)</b>
1	Ranchi	14 <sup>th</sup> FC	150.72	89.1	61.62
		Aadiwasi Vikas Samiti	8.50	1.01	7.49
2	Gumla	14 <sup>th</sup> FC	88.99	48.2	40.79
		Aadiwasi Vikas Samiti	1.27	0.46	0.81
3	Hazaribagh	14 <sup>th</sup> FC	127.66	62.81	64.85
		Aadiwasi Vikas Samiti	6.70	0	6.7
4	Bokaro	14 <sup>th</sup> FC	118.97	74.01	44.08
5	Dhanbad	Aadiwasi Vikas Samiti	3.31	2.41	0.9
6	East Singhbhum	14 <sup>th</sup> FC	113.28	78	35.28
		Aadiwasi Vikas Samiti	4.17	0.3	3.87
7	Saraikela-Kharsawan	14 <sup>th</sup> FC	70.06	60.41	9.65
		Aadiwasi Vikas Samiti	6.62	0.33	6.29
8	West Singhbhum	Aadiwasi Vikas Samiti	4.80	0	4.80
		14 <sup>th</sup> FC	121.61	79.15	42.42
<b>Total</b>			<b>826.66</b>	<b>496.19</b>	<b>329.55</b>

**Appendix-3.12**  
**Details of non-utilisation of whole budget provision**

(Reference: Paragraph 3.6.7)

(₹ in lakh)

Sl. No.	Head	Head Name	Central/State	Provision (Amount)
1.	2515-00-001-42	42-Mukhya Mantri Panchayat Protsahan Puraskar Yojna	S	30.00
2.	2515-00-001-52	52-Installation of Drinking Water Supply, Cleanliness, Latrines and Street Light (LED)in Zila Parishads and Increase in other Sources of Income Generation	S	1.00
3.	2515-00-001-56	56-Rastriya Gram Swaraj Abhiyan	C	720.00
4.	2515-00-001-56	56-Rastriya Gram Swaraj Abhiyan	S	480.00
5.	2515-00-003-03	03-Training of Employees (A) Panchayat- Training of Dalpaties	S	1.00
6.	2515-00-101-06	06-Maintenance of Panchayat Building	S	500.00
7.	2515-00-196-05	05-Assistance for Revised Pay Allowances and other Benefits to non-teaching Staff of District Board	S	26.66
8.	2515-00-198-45	45-General Performance Grant on Recommendation of 14 Finance Commission	C	19953.00
9.	2515-00-789-42	42-Mukhya Mantri Panchayat Protsahan Puraskar Yojna	S	20.00
10.	2515-00-789-56	56-Rastriya Gram Swaraj Abhiyan	C	480.00
11.	2515-00-789-56	56-Rastriya Gram Swaraj Abhiyan	S	320.00
12.	2515-00-796-42	42-Mukhya Mantri Panchayat Protsahan Puraskar Yojna	S	50.00
13.	2515-00-796-56	56-Rastriya Gram Swaraj Abhiyan	C	1200.00
14.	2515-00-796-56	56-Rastriya Gram Swaraj Abhiyan	S	800.00
15.	3604-00-198-01	01-Assignment to Gram Panchayat under Jharkhand Gram Panchayat Act (6/4% Tax)	S	10.00
16.	6515-00-197-01	01-Loans to District and Local Fund Committees	S	600.00
<b>Total</b>				<b>25191.66</b>

**Appendix-3.13**  
**Statement showing Rush of Expenditure**  
 (Reference: Paragraph 3.6.10)

(₹ in lakh)

Sl. No.	Heads	Head Name	Total Expenditure	Expenditure in March	Percentage of expenditure in March
1.	20150010904	Panchayati Election	10.00	10.00	100
2.	25150000158	Capacity Building & Training	139.82	139.82	100
3.	25150078958	Capacity Building & Training	54.00	54.00	100
4.	25150079658	Capacity Building & Training	193.06	193.06	100
5.	25150000106	District Panchayat Establishment-Expenditure Related To Dalpaties	39.83	28.37	71.23
6.	25150078959	Strengthening/Upgradation of offices/Institutions	48.65	29.96	61.58
7.	25150079657	Construction/Repair/Renovation of Various Building Assets	260.78	95.00	36.43
8.	25150010104	Payment of Honorarium/Daily Allowance/Travel Allowance to Elected Representative of Panchayat	1251.63	423.57	33.84
9.	25150078957	Construction/Repair/Renovation of Various Building Assets	44.46	12.49	28.09
10.	25150079659	Strengthening/Upgradation of offices/Institutions	92.23	25.47	27.62

**Appendix-3.14**  
**Surrender in the last day of the financial year 2019-20**

(Reference: Paragraph 3.6.11)

(₹ in lakh)

Sl No.	District	Office	Amount surrendered/Balance Amount	Surrender date	Remarks
1	Ranchi	DPRO	12.67	31.03.2020	
		DDC cum CEO, Jila Parishad	513.09	31.03.2020	
		DDC, DRDA/Vikash Shakha	11.53	31.03.2020	
2	Gumla	DPRO	266.85	31.03.2020	
		DDC cum CEO, Jila Parishad	15.61	31.03.2020	
		DDC, DRDA/Vikash Shakha	10.51	30.03.2020	
3	Hazaribagh	DPRO	833.91	31.03.2020	
		DDC cum CEO, Jila Parishad			Surrender Report not submitted to Deptt.
		DDC, DRDA/Vikash Shakha	25.94	31.03.2020	
4	Bokaro	DPRO	79.56	31.03.2020	
		DDC cum CEO, Jila Parishad	19.61	31.03.2020	
		DDC, DRDA/Vikash Shakha	0.34	31.03.2020	
5	Dhanbad	DPRO	37.24	31.03.2020	
		DDC cum CEO, Jila Parishad			Surrender Report not submitted to Deptt.
		DDC, DRDA/Vikash Shakha	2.21	31.03.2020	
6	East Singhbhum	DPRO	1.56		Surrender Report not submitted to Deptt.
		DDC cum CEO, Jila Parishad			Surrender Report not submitted to Deptt.
		DDC, DRDA/Vikash Shakha	2.16	31.03.2020	
7	Saraikela Kharsawan	DPRO	32.70	31.03.2020	
		DDC cum CEO, Jila Parishad	10.55	31.03.2020	
		DDC, DRDA/Vikash Shakha	1.11	31.03.2020	
8	West Singhbhum	DPRO	34.61		
		DDC cum CEO, Jila Parishad			Surrender Report not submitted to Deptt.
		DDC, DRDA/Vikash Shakha	15.37		Surrender Report not submitted to Deptt.
<b>Total</b>			<b>1927.13</b>		

**Appendix-3.15**  
**Statement showing no. of Adiwasi Vikash Samiti and Fund Transfer under AVS**  
 (Reference: Paragraph 3.6.12.1)

(₹ in lakh)

S. N.	District	No. of Block	No. of Panchayat	No. of Village	No. of AVS constitutd	Fund to AVS	A.A.	No. of scheme	Scheme taken up	Estimated cost	1st inst	2 <sup>nd</sup> ins	Total	No. of schemes for 2nd installment
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	West Singhbhum	18	217	1658	1588	216	447.24	408	399	437.54	175.01	0	175.01	0
2	Ranchi	18	305	1321	1321	172	251.09	402	402	251.09	79.00	21.85	100.85	0
3	Saraikela-Kharsawan	9	132	1145	1080	24	273.26	122	57	82.14	32.86	0	32.86	0
4	East Singhbhum	11	231	1620	1513	131	570.87	253	213	451.21	180.48	32.65	213.13	36
5	Dhanbad	10	256	1126	1078	194	638.5	538	538	638.5	270.23	58.10	328.33	66
6	Bokaro	9	249	695	673	81	297.62	129	129	297.62	119.05	9.33	128.38	11
7	Gumla	12	159	948	941	55	224.35	81	81	224.35	89.75	0	89.75	0
8	Hazaribagh	16	257	1324	1149	0	153.71	78	0	0	0	0	0	0
<b>Total</b>		<b>103</b>	<b>1806</b>	<b>9837</b>	<b>9343</b>	<b>873</b>	<b>2856.64</b>	<b>2011</b>	<b>1819</b>	<b>2382.45</b>	<b>946.38</b>	<b>121.93</b>	<b>1068.31</b>	<b>113</b>

**Appendix 3.16**  
**Statement Showing Allotment - Expenditure under Adivasi Vikas Samiti in Eight test check Districts**  
(Reference: Paragraph 3.6.12.2)

(₹ in lakh)

SI. No.	District	2018-19				2019-20				District wise fund			in PL A/c	in Bank including intt.	Remarks
		Allotment Letter	Allotment	Fund Transfer to AVS	Balance	Allotment Letter	Allotment	Fund Transfer to AVS	Balance	Allotment	Fund Transfer to AVS	Balance			
1	West Singhbhum	30/ 14.12.18	500	175.01	324.99	10/ 06.06.19	480	0	0	500	175.01	324.99	324.99	0	480 lakh lapsed
2	Ranchi	Not released	0	0	0	10/ 06.06.19	850	100.85	239.15	340	100.85	239.15	0	244.28	510 lakh surrendered
3	Saraikela-Kharsawan	Not released	0	0	0	10/ 06.06.19	661.89	32.86	629.03	661.89	32.86	629.03	629.03	0	
4	East Singhbhum	30/ 14.12.18	500	180.48	319.52	10/ 06.06.19	416.84	29.83	387.01	916.84	210.31	706.53	706.53	0	
5	Dhanbad	35/ 25.01.19	328.73	87.58	241.15	10/ 06.06.19	330.7	240.75	89.95	659.43	328.33	331.1	331.1	0	
6	Bokaro	35/ 25.01.19	300	0	300	10/ 06.06.19	125.94	128.38	-2.44	425.94	128.38	297.56	0	297.56	
7	Gumla	30/ 14.12.18	454.14	43.38	410.76	10/ 06.06.19	126.852	46.37	80.482	580.99	89.75	491.242	0	508.84	
8	Hazaribagh	Not released	0	0	0	10/ 06.06.19	670	0	0	0	0	0	0	0	670 lakh lapsed
<b>Total</b>			<b>2082.87</b>	<b>486.45</b>	<b>1596.42</b>	<b>Total</b>	<b>3662.222</b>	<b>579.04</b>	<b>1423.182</b>	<b>4085.09</b>	<b>1065.49</b>	<b>3019.6</b>	<b>1991.65</b>	<b>1050.68</b>	<b>1660 lakh</b>

**Appendix 3.17**  
**Release of fund under Basic Grant of Fourteen Finance Commission**  
(Reference: Paragraph 3.6.14.1)

(₹ in lakh)

Year of Release	LB Release No./Date	Sanction Letter No./Date	Allotment Letter No./Date	Amount Sanctioned and Allotted to LBs	Date <sup>9</sup> of Transfer to LBs	Delay in transfer (above 15 days)	Penal Interest <sup>10</sup> @ 6 per cent
2018-19 2 <sup>nd</sup> Installment	03/2019-20 date-26.04.2019	02 Non-Plan-06/2017-1 (swi), Ranchi date-09.05.2019	02 Non-Plan-06/2017-8 (A.), Ranchi date-10.05.2019	60412.00	12.06.2019	32 day	317.78
2019-20 1 <sup>st</sup> installment	14/2019-20 date-30.07.2019	02 Non-Plan-04/2019-08 (swi), Ranchi date-09.08.2019	02 Non-Plan-04/2019-22 (A.), Ranchi date-09.08.2019	81629.50	27.08.2019 (Transferred ₹ 78421.26 lakh)	13 days	167.58
					05.09.2019 (Transferred ₹ 3208.24 lakh)	22 days	11.60
2019-20 2 <sup>nd</sup> Installment	28/2019-20 date-25.10.2019	02 Non-Plan-04/2019-09 (swi), Ranchi date-01.11.2019	02 Non-Plan-04/2019-32 (A.), Ranchi date-01.11.2019	81629.50	20.11.2019	11 days	147.60
<b>Total</b>				<b>223671.00</b>			<b>644.56</b>

**Appendix 3.18**  
**Statement showing blockage of fund**  
(Reference: Paragraph 3.6.16)

(₹ in lakh)

Sl. No.	District Name	Amount Received	Amount Tranfered to BDO/Jila Parishad	Balance Amount
1	Ranchi	34.60	34.10	0.50
2	Gumla	18.80	0.00	18.80
3	Hazaribag	28.80	0.00	28.80
4	Bokaro	27.20	27.20	0.00
5	Dhanbad	28.10	28.10	0.00
6	East Singhbhum	25.80	0.00	25.80
7	Saraikela Kharsawan	15.50	3.31	12.19
8	West Singhbhum	25.80	25.80	0.00
<b>Total</b>		<b>204.60</b>	<b>118.51</b>	<b>86.09</b>

<sup>9</sup> As per Cash Book & Treasury Schedule

<sup>10</sup> Bank rate of June 2019

**Appendix: 3.19**  
**Non-utilisation and surrender of entire budget provision**

(Reference: Paragraph 3.7.6)

(₹ in lakh)

Sl. No.	Districts	Secretariat/Offices	No. of units under which amount was surrendered	Allotment	Surrendered
1	Ranchi	The Deputy Secretary, Mines & Geology Deptt GoJ, (Govt. Side)	02	0.53	0.53
		District Mining Office	02	0.43	0.43
		Under Secretary, Directorate of Mines	04	15.00	15.00
		The Deputy Director (Geology) South Chhotanagpur Circle	03	0.43	0.43
		District Geological Office	03	0.45	0.45
2	Ramgarh	District Mining Office	01	0.20	0.20
3	Bokaro	District Mining Office	02	1.06	1.06
		District Geological Office	03	0.20	0.20
4	Simdega	District Mining Office	02	7.50	7.50
5	Jamshedpur	District Mining Office	04	0.90	0.90
		District Geological Office	05	1.08	1.08
6	Saraikela	District Mining Office	04	0.90	0.90
		District Geological Office	01	0.15	0.15
7	Gumla	District Mining Office	02	0.70	0.70
		District Geological Office	02	0.25	0.25
8	Hazaribagh	District Mining Office	03	4.27	4.27
		The Deputy Director (Geology) North Chhotanagpur Circle	06	3.10	3.10
		District Geological Office	01	0.25	0.25
		State Geological Laboratory	01	0.10	0.10
		Additional Director (Geology)	01	0.30	0.30
<b>Total</b>			<b>52</b>	<b>37.80</b>	<b>37.80</b>

**Appendix: 3.20**  
**Surrender of fund on the last day of the financial year**

(Reference: Paragraph 3.7.7)

(₹ in lakh)

Sl. No.	Districts	Secretariate/Offices	No. of units where surrenders made	Allotment	Expenditure	Surrender	Date of Surrender
1	Ranchi	The Deputy Secretary, Mines & Geology Deptt GoJ, (Govt. Side)	06	10.28	5.20	5.08(50%)	31.03.20
		District Mining Officer	04	1.23	0.24	0.99(81%)	26.03.20
		Under Secretary, Directorate of Mines	00	0.00	0.00		Surrender report not provided to audit
		The Directorate of Geology	05	87.00	40.63	46.37(53%)	31.03.20
		The Deputy Director (Geology) South Chhotanagpur Circle	08	3.39	1.15	2.24(66%)	31.03.20
		District Geological Office	08	5.02	1.80	3.22(64%)	31.03.20
2	Ramgarh	District Mining Office	03	1.65	0.21	1.44 (87%)	31.03.20
3	Bokaro	District Mining Office	05	3.49	1.53	1.96 (56%)	31.03.20
		District Geological Office	07	0.95	0.41	0.54(57%)	31.03.20
4	Simdega	District Mining Office	05	17.30	4.16	13.14 (76%)	31.03.20
5	Jamshedpur	District Mining Office	04	0.90	0.00	0.90 (100%)	31.03.20
		District Geological Office	06	1.68	0.20	1.48(88%)	31.03.20
6	Saraikela	District Mining Office	06	2.13	0.39	1.74 (82%)	31.03.20
		District Geological Office	05	0.65	0.11	0.54(83%)	31.03.20
7	Gumla	District Mining Office	03	3.80	0.58	3.22 (85%)	31.03.20
		District Geological Office	05	1.35	0.42	0.93(69%)	31.03.20
8	Hazaribagh	District Mining Office	04	4.97	0.03	4.94(99%)	31.03.20
		The Deputy Director (Geology) North Chhotanagpur Circle	08	4.88	0.42	4.46(91%)	31.03.20
		Additional Director Geology	02	2.30	1.09	1.21(51%)	
<b>Total</b>			<b>94</b>	<b>152.97</b>	<b>58.57</b>	<b>94.40(62%)</b>	

**Appendix: 3.21**  
**Rush of Expenditure**  
(Reference: Paragraph 3.7.8)

(₹ in lakh)

Districts	Secretariat/Offices	No. of units	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
Ranchi	The Deputy Secretary, Mines & Geology Deptt GoJ, (Govt. Side)	03	5.49	5.49	100
	The Directorate of Geology	05	495.21	233.96	45 to 93
Jamshedpur	District Geological Office	02	9.65	5.58	57 to 100
Saraikela	District Geological Office	04	0.12	0.12	100
Gumla	District Geological Office	06	5.50	3.07	49 to 100
Hazaribagh	The Deputy Director (Geology) North Chhotanagpur Circle	02	0.47	0.47	100
<b>Total</b>		<b>22</b>	<b>516.44</b>	<b>248.69</b>	

**Appendix: 3.22**  
**Details of Non-reconciliation of departmental expenditure**  
(Reference: Paragraph 3.7.9)

(₹ in crore)

Sl. No.	Districts	Offices	Total Expenditure	Reconciled amount	Un-reconciled amount
1	Ranchi	The Deputy Secretary, Mines & Geology Deptt GoJ, (Govt. Side)	2.46	0.00	2.46
		District Mining Office	2.74	0.00	2.74
		The Directorate of Geology	8.17	4.30	3.87
		District Geological Office	0.54	0.41	0.13
2	Ramgarh	District Mining Office	0.37	0.00	0.37
3	Bokaro	District Mining Office	0.63	0.00	0.63
		District Geological Office	0.06	0.00	0.06
4	Simdega	District Mining Office	0.28	0.00	0.28
5	Jamshedpur	District Mining Office	0.67	0.53	0.14
		District Geological Office	0.10	0.00	0.10
6	Saraikela	District Mining Office	0.23	0.00	0.23
		District Geological Office	0.41	0.00	0.41
7	Gumla	District Mining Office	0.41	0.00	0.41
		District Geological Office	0.06	0.00	0.06
8	Hazaribagh	District Mining Office	0.24	0.00	0.24
		Additional Director (Geology)	0.58	0.08	0.50
<b>Total</b>			<b>17.54</b>	<b>5.32</b>	<b>12.22</b>

**Appendix: 4.1**  
**Details of outstanding DC bills in Mines and Geology department**  
 (Reference: Paragraph 4.6)

(₹ in lakh)

Years	Heads	AC Bill Amount	Outstanding DC Amount
2001-02	2853	8.10	8.10
2003-04	2853	1.30	1.30
2004-05	2853	170.48	11.85
2005-06	2853	0.54	0.54
2006-07	2853	0.60	0.60
2007-08	2853	5.00	5.00
2010-11	2853	0.51	0.51
2013-14	2853	0.33	0.33
2018-19	2853	0.25	0.25
2019-20	2853	2.61	2.61
<b>Total</b>		<b>189.72</b>	<b>31.09</b>

Source: VLC data

**Appendix 4.2**  
**Statement showing details of receipts classified as “800 Other Receipts”**  
(Reference: Paragraph 4.10)

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total Receipts	Per cent of amount booked under "800" over total receipts
1	0575	Other Special Area Programmes	0.00	0.00	100.00
2	0801	Power	83.15	83.15	100.00
3	1075	Other Transport Services	0.00	0.00	100.00
4	1054	Roads and Bridges	106.49	106.49	99.99
5	0047	Other Fiscal Services	0.00	0.00	99.96
6	0702	Minor Irrigation	2.42	2.42	99.88
7	1055	Road Transport	0.00	0.00	99.78
8	0059	Public Works	5.76	5.78	99.74
9	0852	Industries	1.46	1.47	99.31
10	0220	Information and Publicity	0.01	0.01	95.69
11	0701	Medium Irrigation	28.25	30.52	92.58
12	0215	Water Supply and Sanitation	9.12	11.89	76.67
13	0211	Family Welfare	0.00	0.01	75.32
14	1456	Civil Supply	296.06	419.74	70.53
15	0070	Other Administrative Services	54.91	89.28	61.50
16	0210	Medical and Public Health	4.19	8.75	47.84
17	0071	Contributions and Recoveries towards Pension	2.76	5.99	46.15
18	0515	Other Rural Development Programmes	13.52	30.38	44.49
19	0058	Stationery and Printing	0.00	0.00	34.31
20	0041	Taxes on Vehicles	367.45	1128.98	32.55
21	0425	Co-operation	4.87	16.40	29.71
22	0406	Forestry and Wild Life	3.67	17.59	20.88
23	0056	Jails	0.55	2.87	19.30
24	0029	Land Revenue	64.51	337.98	19.09
25	0700	Major Irrigation	80.29	423.73	18.95
26	0049	Interest Receipts	38.85	309.51	12.55
27	0057	Supplies and Disposals	0.01	0.05	11.93
		<b>Total</b>	<b>1168.3</b>	<b>3032.99</b>	

Note: During the year ₹ 1,401.43 crore has been booked under “Other Receipts” in 46 Major Heads. More than 10 per cent of the total receipts booked under “800 Other Receipts” have been shown in this Annexure.

**Appendix 4.3**  
List of auditable units identified u/s 14 & 15 of CAG's DPC Act  
(Reference: Paragraph 4.18)

S. N.	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	2018-19
5	Health	District Rural Health Society	Dumka	2013-14
6	Health	District Rural Health Society	East Singhbhum (Jamshedpur)	2014-15
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	2015-16
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	2011-12
20	Health	District Rural Health Society	Ramgarh	2015-16
21	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2015-16
22	Health	District Rural Health Society	Saraikela Kharsawan	2013-14
23	Health	District Rural Health Society	Simdega	2013-14
24	Health	District Rural Health Society	West Singhbhum (Chaibasa)	2018-19
25	Health	District Rural Health Society	Sahibganj	2013-14
26	Education	Jharkhand Shiksha Pariyojana Parishad, Ranchi	Ranchi	2014-15
27	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	2002-03
28	Education	Netarhat Residential School, Netarhat	Netarhat	2015-16
29	Rural Development	DRDA	Deoghar	2015-16
30	Rural Development	DRDA	Latehar	2014-15
31	Rural Development	DRDA	Hazaribagh	2015-16
32	Rural Development	DRDA	Giridih	2016-17
33	Rural Development	DRDA	Garhwa	2016-17
34	Rural Development	DRDA	Ranchi	2016-17
35	Rural Development	DRDA	East Singhbhum (Jamshedpur)	2016-17
36	Rural Development	DRDA	Ramgarh	2015-16
37	Rural Development	DRDA	West Singhbhum (Chaibasa)	2015-16
38	Rural Development	DRDA	Simdega	2015-16
39	Rural Development	DRDA	Koderma	2015-16
40	Rural Development	DRDA	Dumka	2015-16
41	Rural Development	DRDA	Godda	2016-17
42	Rural Development	DRDA	Pakur	2015-16
43	Rural Development	DRDA	Saraikela	2015-16
44	Rural Development	DRDA	Lohardaga	2015-16
45	Rural Development	DRDA	Bokaro	2011-12
46	Rural Development	DRDA	Chatra	2014-15
47	Rural Development	DRDA	Dhanbad	2012-13
48	Rural Development	DRDA	Gumla	2016-17
49	Rural Development	DRDA	Palamu	2014-15
50	Rural Development	DRDA	Sahibganj	2016-17

S. N.	Department	Name of the office	District	Audited upto
51	Rural Development	DRDA	Jamtara	2010-11
52	Rural Development	DRDA	Khunti	2016-17
53	Education (H&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	2016-17
54	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2016-17
55	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	2013-14
56	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
57	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
58	IT & e-Governance	State Information Commission	Ranchi	2015-16
59	Industry	Industrial Area Development Authority, Ranchi	Ranchi	2015-16
60	Industry	Industrial Area Development Authority, Bokaro	Bokaro	2015-16
61	Industry	Industrial Area Development Authority, Jamshedpur	Jamshedpur	2016-17
62	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
63	Agriculture	National Horticulture Mission Jharkhand	Ranchi	2014-15
64	Education (H&T)	Science & Technology Council, Govt. of Jharkhand	Ranchi	2015-16
65	Biotechnology	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
66	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
67	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
68	Information and Public Relation	Govt. Press, Ranchi	Ranchi	2010-11
69	Education & Research	Birsa Agriculture University	Ranchi	2006-07
70	Forest	Jharkhand Bio-Diversity Board/ Council, Doranda, Ranchi	Ranchi	2016-17
71	Industry	Chief Executive Officer, Jharkhand State Khadi and Village Industries Board, Ranchi	Ranchi	2016-17
72	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2005-06
73	Education	Director, R.K. Mission Ashram, Morabadi, Ranchi	Ranchi	2007-08
74	Education	Jharkhand Mahila Samakhya Society, Kadru Ranchi	Ranchi	2005-06
75	Forest	Executive Director, Wasteland Development Board	Ranchi	Not audited
76	Forest	Forest Development Authority	Ranchi	Not audited

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

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

<b>Terms</b>	<b>Basis of calculation and explanation</b>
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

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

<b>Terms</b>	<b>Basis of calculation and explanation</b>
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
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
FFC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax

