

TABLE OF CONTENTS

	Reference	
	Paragraph	Page No.
Preface	-	v
Executive Summary	-	vii
CHAPTER 1: OVERVIEW		
Profile of the State	1.1	1
Basis and Approach to State Finances Audit Report	1.2	1
Overview of Government Account Structure and Budgetary Processes	1.3	2
Fiscal Balance: Achievement of deficit and total debt targets	1.4	6
Deficits and Total Debt after examination in audit	1.5	8
CHAPTER 2: FINANCES OF THE STATE		
Major changes in Key fiscal aggregates <i>vis-à-vis</i> 2019-20	2.1	11
Sources and Application of Funds	2.2	11
Resources of the State	2.3	12
State's Revenue Receipts	2.3.1	14
Capital receipts	2.3.2	22
State's performance in mobilization of resources	2.3.3	23
Application of resources	2.4	23
Revenue Expenditure	2.4.1	25
Committed Expenditure	2.4.2	27
Capital Expenditure	2.4.3	29
Quality of capital expenditure	2.4.4	30
Loans and Advances given by the Government	2.4.5	32
Capital locked in incomplete projects	2.4.6	33
Capital expenditure transferred to public accounts	2.4.7	34
Implementation of Ujwal Discom Assurance Yojana (UDAY)	2.4.8	35
Resource availability of the State under Public Private Partnership Projects	2.4.9	35
Expenditure priorities	2.4.10	36
Object head wise expenditure	2.4.11	36
Public Account	2.5	37
Net Public Account Balances	2.5.1	37
Reserve Funds bearing interest	2.5.2	38
Reserve Funds not bearing interest	2.5.3	40
Debt management	2.5.4	40
Debt Maturity profile and Repayment	2.6	43
Management of Cash Balances	2.7	46
Conclusion	2.8	47
CHAPTER 3: BUDGETARY MANAGEMENT		
Budget Process	3.1	49
Charged and voted disbursement	3.2	50
Appropriation Accounts	3.3	50

	Reference	
	Paragraph	Page No.
Comments on transparency of budgetary and Accounting process	3.4	56
Rush of expenditure	3.5	59
Audit of Budgetary provision of Grant No. 56- Rural Development Department (Panchayati Raj Division)	3.6	60
Budgetary Process for Grant No. 29 – Mines and Geology Department	3.7	70
Conclusion	3.8	77
CHAPTER 4: QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES		
Labour Cess	4.1	79
Off Budget Borrowings	4.2	81
Funds transferred directly to State implementing agencies	4.3	81
Deposit of Local Funds	4.4	82
Delay in submission of Utilisation Certificates	4.5	82
Abstract Contingent bills	4.6	84
Delay in submission of DC bills	4.7	86
Personal Ledger Accounts	4.8	87
Personal Deposit Accounts	4.9	88
Indiscriminate use of Minor head 800	4.10	88
Outstanding balance under major Suspense and DDR heads	4.11	89
Non-reconciliation of Departmental figures	4.12	90
Reconciliation of Cash Balances	4.13	91
Compliance with Accounting Standards	4.14	91
Submission of Accounts/Separate Audit Reports of Autonomous Bodies	4.15	92
Non-submission of details of grants / loans given to bodies and authorities	4.16	95
Misappropriations, losses, thefts, etc.	4.17	96
Follow up action on State Finances Audit Report	4.18	96
Conclusion	4.19	96

Appendices

Appendix No.	Description	Page No.
Appendix 1.1 Part-A	Profile of Jharkhand	99
Appendix 1.1 Part-B	Structure and Form of Government Accounts	100
Appendix 1.1 Part-C	Layout of Finance Accounts	100
Appendix 1.2	Abstract of Receipts and Disbursements for the year 2019-20	101
Appendix 2.1	Time series data on the State Government finances	104
Appendix 2.2	Summarised financial position of the Government of Jharkhand as on 31 March 2020	107
Appendix 3.1	Grant-wise summary of schemes where expenditure incurred without budget provision	108
Appendix 3.2	Details of cases where supplementary provision (₹ 0.50 crore or more in each case) proved unnecessary	109
Appendix 3.3	Unnecessary or excessive re-appropriation	111
Appendix 3.4	Large savings (savings above ₹ 100 crore) during the year	112
Appendix 3.5	Surrender of funds in excess of ₹ 10 crore at the end of March	114
Appendix 3.6	Excess disbursements over grants/appropriations during 2019-20	116
Appendix 3.7	Excess over provisions of previous years requiring regularisation	122
Appendix 3.8	Details of the schemes for which provision (₹ 1 crore and above) was made but no expenditure was incurred	123
Appendix 3.9	Rush of expenditure	133
Appendix 3.10	Details of DDOs who submitted the Budget to the department	134
Appendix 3.11	Statement showing budget provisions and its utilization	134
Appendix 3.12	Details of non-utilization of whole budget provision	135
Appendix 3.13	Statement showing Rush of Expenditure	136
Appendix 3.14	Surrender in the last day of the financial year 2019-20	137
Appendix 3.15	Statement showing no. of Adiwasi Vikash Samiti and Fund Transfer under AVS	138
Appendix 3.16	Statement Showing Allotment - Expenditure under Adivasi Vikas Samiti in Eight test check Districts	139
Appendix 3.17	Release of fund under Basic Grant of Fourteen Finance Commission	140
Appendix 3.18	Statement showing blockage of fund	140
Appendix 3.19	Non-utilisation and surrender of entire budget provision	141

Appendix No.	Description	Page No.
Appendix 3.20	Surrender of fund on the last day of the financial year	142
Appendix 3.21	Rush of Expenditure	143
Appendix 3.22	Details of Non-reconciliation of departmental expenditure	143
Appendix 4.1	Details of outstanding DC bills in Mines and Geology department	144
Appendix 4.2	Statement showing details of receipts classified as “800 Other Receipts	145
Appendix 4.3	List of auditable units identified u/s 14 & 15 of CAG's DPC Act	146
Glossary and Basis of Calculation		148