
APPENDICES

Appendix 1.1 Part A
(Reference: Paragraph 1.1)

PROFILE OF JHARKHAND						
A. General Data						
Sl. No.	Particulars				Figures	
1	Area				79,716 Sq. km.	
2	Population					
	a.	2011			3.33 crore	
	b.	2024			4.00 crore	
3	a.	Density of Population ¹ (As per 2011 Census) (All India Density = 382 persons per Sq. Km)			414 Persons per Sq. km.	
	b.	Density of Population ² (As per projected population for 2023-24) (All India Density = 426.09 persons per Sq. Km.)			501.32 Persons per Sq. km.	
4	Population below poverty line (BPL) (2011-12) ³ (All India Average = 21.92%)				36.96 <i>per cent</i>	
5	Literacy ⁴ (All India Average = 73%)				66.40 <i>per cent</i>	
6	Infant mortality ⁵ (per 1000 live births) (All India = 28 per 1000 live births)				25	
7	Life expectancy at birth ⁶ (India = 70 years)				69.6 years	
8	Human Development Index ⁷					
	a.	2021 (All India = 0.633)			NA	
	b.	2022 (All India = 0.644)			NA	
9	Gross State Domestic Product (GSDP) ⁸ at current prices (2011-12 Series) in 2023-24				₹ 4,61,010 crore	
10	Per capita GSDP CAGR (2014-15 to 2023-24)		Jharkhand		7.11 <i>per cent</i>	
			All India		8.89 <i>per cent</i>	
11	GSDP CAGR (2014-15 to 2023-24)		Jharkhand		8.65 <i>per cent</i>	
			All India		10.06 <i>per cent</i>	
12	Population Growth (2014 to 2024)		Jharkhand		15.25 <i>per cent</i>	
			All India		11.26 <i>per cent</i>	
B. Financial Data						
Sl. No.	Particulars		Figures (in <i>per cent</i>)			
	Growth		2021-22 to 2022-23		2022-23 to 2023-24	
			General States	Jharkhand	General States	Jharkhand
1	a.	of Revenue Receipts	13.41	15.09	8.19	9.57
2	b.	of Own Tax Revenue	19.80	17.98	10.58	11.50
3	c.	of Non-Tax Revenue	12.94	27.91	14.62	4.64
4	d.	of Total Expenditure	12.53	15.34	10.56	19.58
5	e.	of Capital Expenditure	18.92	68.15	19.85	36.40
6	f.	Capital Outlay	14.18	49.47	26.16	46.76
7	g.	Loan & Advances Disbursed	75.21	187.84	-28.93	1.89
8	h.	of Revenue Expenditure on Education	13.21	4.17	5.11	1.05
9	i.	of Revenue Expenditure on Health	0.88	7.53	10.34	4.61
10	j	of Salaries & Wages	9.71	6.63	7.52	5.26
11	k	of Pension	11.38	2.48	6.27	15.52

¹ Census Info India 2011-Final Population Totals

² Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare

³ Ministry of Statistics and Programme Implementation

⁴ Census 2011

⁵ SRS bulletin (2020)

⁶ SRS Abridged life table 2016-20, Registrar General of India

⁷ UNDP Report HDR 2023/2024

⁸ Directorate of Economics and Statistics, Planning and Development Department, Jharkhand

Appendix 1.1 Part B
Structure and Form of Government Accounts
(Reference: Paragraph 1.3)

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 2023-24.
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 2024.
Statement No.19	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks, societies etc. up to the end of 2023-24.
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 2.1
Abstract of Receipts and Disbursements for the year 2023-24
(Reference: paragraph 2.2)

(₹ in crore)

Receipts				Disbursements					
2022-23		2023-24		2022-23		2023-24			
	Section-A: Revenue					Establishment	State & Central Scheme	Total	
80,245.22	I. Revenue Receipts		87,928.50	66,681.64	I. Revenue Expenditure	36,536.69	40,139.73	76,676.42	76,676.42
25,117.51	Tax Revenue	28,004.77		23,261.05	General Services	25,032.31	558.03	25,590.34	
				27,640.00	Social Services	9,277.09	19,431.61	28,708.70	
12,830.05	Non-tax Revenue	13,425.12		11,653.54	Education, Sports, Art and Culture	6,638.53	5,188.10	11,826.63	
				4,660.51	Health and Family Welfare	1,487.64	3,387.83	4,875.47	
31,404.12	State's share of Union taxes & duties	37,352.35		2,282.40	Water supply, Sanitation, Housing and Urban Development	340.87	1,241.55	1,582.42	
1,826.59	Finance Commission Grants	2,378.28		212.48	Information and Broadcasting	168.77	178.42	347.19	
2,195.16	Other Grants to State	501.27		2,447.64	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	146.99	1,885.41	2,032.40	
6,871.79	Centrally sponsored schemes	6,266.71		515.00	Labour and Labour Welfare	58.90	767.77	826.67	
				5,843.08	Social Welfare and Nutrition	397.23	6,782.53	7,179.76	
				25.35	Others	38.16	0.00	38.16	
				15,780.59	Economic Services	2,227.29	20,150.09	22,377.38	
				2,758.00	Agriculture and Allied Activities	554.71	2,284.73	2,839.44	
				6,238.85	Rural Development	579.25	6,142.37	6,721.62	
				377.99	Irrigation and Flood Control	396.94	-0.04	396.90	
				3,531.08	Energy	-4.81	9,554.10	9,549.29	
				309.53	Industry and Minerals	36.82	292.52	329.34	
				549.05	Transport	484.13	113.66	597.79	
				2,016.09	General Economic Services	180.25	1,762.75	1,943.00	
				0.00	Grants-in-aid and Contributions	0.00	0.00	0.00	
				66,681.64	Total	36,536.69	40,139.73	76,676.42	
	II Revenue Deficit carried over to Section B			13,563.58	II Revenue Surplus Section B				11,252.08
80,245.22	Total		87,928.50	80,245.22	Total				87,928.50
Section B									
5,572.70	III Opening Cash Balance including permanent advances and cash balance investment		6,682.68	0.00	III Opening Overdraft from Reserve Bank of India				0.00
0.00	IV Miscellaneous Capital Receipts		0.00	14,015.59	IV Capital Outlay	287.32	20,282.37	20,569.69	20,569.69

State Finances Audit Report for the year ended 31 March 2024

Receipts				Disbursements					
2022-23		2023-24		2022-23		2023-24			
				872.98	General Services	-0.73	969.52	968.79	
				5,220.99	Social Services	0.31	6,613.85	6,614.16	
				1,011.79	Education, Sports, Art and Culture	0.56	746.72	747.28	
				624.50	Health and Family Welfare	-0.25	650.72	650.47	
				2,668.59	Water supply, Sanitation, Housing and Urban Development	0.00	4,196.17	4,196.17	
				0.05	Information and Broadcasting	0.00	5.67	5.67	
				848.33	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	877.72	877.72	
				42.60	Social Welfare and Nutrition	0.00	131.43	131.43	
				25.13	Others	0.00	5.42	5.42	
				7,921.62	Economic Services	287.74	12,699.00	12,986.74	
				654.48	Agriculture and Allied Activities	-1.29	908.62	907.33	
				2,219.59	Rural Development	287.73	3,226.36	3,514.09	
				1,373.71	Irrigation and Flood Control	0.00	1,506.66	1,506.66	
				153.96	Energy	0.00	1,605.78	1,605.78	
				3.00	Industry and Minerals	0.00	163.42	163.42	
				3,437.50	Transport	0.00	5,259.56	5,259.56	
				79.38	General Economic Services	1.30	28.60	29.90	
46.41	V Recoveries of Loans and Advances		7,276.70	4,211.14	V Loans and Advances Disbursed	63.10	4,227.75	4,290.85	4,290.85
0.00	From Power Projects	7,230.80		4,057.71	For Power Projects	0.00	4,227.75	4,227.75	
46.22	From Govt. Servants	44.87		40.55	To Government Servants	32.56	0.00	32.56	
0.19	From Others	1.03		112.88	To Others	30.54	0.00	30.54	
13,563.59	VI Revenue Surplus brought down		11,252.08		VI Revenue Deficit brought down				0.00
9,142.30	VII Public Debt Receipts		8,247.13	6,729.46	VII Repayment of Public Debt			6,384.02	6,384.02
0.00	External Debt	0.00		0.00	External Debt			0.00	
5,515.20	Internal Debt other than Ways and Means Advances and Overdraft	3,120.45		6,473.08	Internal Debt other than Ways and Means Advances and Overdraft			6,042.06	
0.00	Transaction under Ways and Means Advances	0.00		0.00	Transaction under Ways and Means Advances			0.00	
0.00	Net Transaction under Overdraft	0.00		0.00	Net Transaction under Overdraft			0.00	
3,627.10	Loans and Advances from Central Government	5,126.68		256.38	Repayments of Loans and Advances to Central Government			341.96	
0.00	VIII		0.00	0.00	VIII Appropriation				0.00

Receipts				Disbursements					
2022-23		2023-24		2022-23		2023-24			
	Appropriation to Contingency Fund				to Contingency Fund				
0.00	IX Amount transferred to Contingency Fund		0.00	0.00	IX Expenditure from Contingency Fund				0.00
33,446.29	X Public Accounts Receipts		51,123.39	30,132.42	X Public Accounts Disbursements			42,601.81	42,601.81
1,397.48	Small Savings and Provident Funds	1,988.30		1,381.69	Small Savings and Provident Funds			1,447.85	
361.56	Reserve Funds	3,113.86		1,170.25	Reserve Funds			249.99	
500.00	Investment in earmarked fund	1,267.08							
519.39	Suspense and Miscellaneous	635.81		224.34	Suspense and Miscellaneous			667.66	
9,397.23	Remittances	13,118.70		9,433.32	Remittances			13,147.16	
21,270.63	Deposits and Advances	30,999.64		17,922.82	Deposits and Advances			27,089.15	
0.00	Inter State Settlement	0.00		0.00	Inter-state Settlement			0.00	
0.00	XI Closing Over Draft from Reserve Bank of India		0.00	6,682.68	XI Cash Balance at the end of the Year			10,735.61	10,735.61
				0.00	Cash in Treasuries and Local Remittances			0.00	
				91.07	Deposits with Reserve Bank			-86.66	
				38.33	Departmental Cash Balance including Permanent Advances			37.06	
				1,403.87	Investment of Earmarked Fund			2,670.95	
				5,149.41	Cash Balance Investment			8,114.26	
142,016.51	Total		1,72,510.48	1,42,016.51	Total				1,72,510.48

Appendix 2.2
Time series data on the State Government finances
(Reference: Paragraph 2.3.2.1 & 2.4)

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1. Revenue Receipts	58,417	56,150	69,722	80,245	87,929
(i) Own Tax Revenue	16,771	16,880	21,290	25,118	28,005
Goods and Services Tax	8,418	7,931	9,557	11,375	12,348
Taxes on Sales, Trade, etc.	3,996	4,301	5,213	6,271	6,949
State Excise	2,009	1,821	1,807	2,057	2,376
Taxes on Vehicles	1,129	976	1,263	1,574	1,756
Stamps and Registration fees	560	708	987	1,108	1,468
Land Revenue	338	873	1,621	1,557	1,666
Taxes and duties on electricity	236	195	792	1,132	1,395
Other Taxes	85	75	49	44	46
(ii) Non Tax Revenue	8,750	7,564	10,031	12,830	13,425
(iii) State's share of Union taxes and duties	20,593	19,712	27,735	31,404	37,352
(iv) Grants-in-aid from Government of India	12,303	11,993	10,667	10,894	9,146
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	49	49	1,292	46	7,277
4. Total Revenue and Non debt capital receipts (1+2+3)	58,466	56,199	71,014	80,292	95,205
5. Public Debt Receipts	9,593	13,547	9,840	9,142	8,247
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,167	10,958	6,594	5,515	3,120
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	426	2,588	3,246	3,627	5,127
6. Total Receipts in the Consolidated Fund (4+5)	68,059	69,745	80,853	89,434	1,03,452
7. Contingency Fund Receipts	0	0	0	0	63
8. Public Account Receipts	33,243	28,511	24,644	33,446	51,123
9. Total Receipts of the State (6+7+8)	1,01,302	98,256	1,05,497	1,22,880	1,54,639
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	56,457	59,264	62,778	66,682	76,676
State Schemes, CASC, CSS	27,627	28,370	32,160	32,353	40,140
Establishment	28,830	30,894	30,618	34,329	36,536
General Services (including interest payments)	18,714	19,903	21,555	23,261	25,590
Social Services	21,448	23,347	24,639	27,640	28,709
Economic Services	16,294	16,014	16,583	15,781	22,377
Grants-in-aid and contributions	1	0	0	0	0
11. Capital Outlay	9,879	8,466	9,377	14,016	20,570
State Schemes, CASC, CSS	9,832	8,401	9,377	14,016	20,282
Establishment	47	65	0	0	287
General Services	1,239	771	734	873	969
Social Services	1,431	1,492	1,595	5,221	6,614
Economic Services	7,209	6,203	7,047	7,922	12,987
12. Disbursement of Loans and Advances	165	3,380	1,463	4,211	4,291
13. Total Expenditure (10+11+12)	66,501	71,109	73,618	84,908	1,01,537
14. Repayments of Public Debt	4,231	2,745	4,247	6,729	6,384
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,058	2,547	4,013	6,473	6,042
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	173	198	234	256	342
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	70,732	73,854	77,865	91,638	1,07,984
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	27,903	24,146	25,780	6,729	42,602
19. Total disbursement by the State (16+17+18)	98,635	98,000	1,03,645	98,367	1,50,586
Part C. Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	1,960	-3,114	6,944	13,564	11,252
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-8,035	-14,911	-2,604	-4,617	-6,332
22. Primary Deficit (-)/Surplus (+) (21-23)	-2,727	-9,120	3,682	1,622	507

Part D. Other data					
23. Primary Revenue balance (non-debt receipt - Primary Revenue Expenditure)	7,317	2,725	14,522	19,848	25,368
24. Interest Payments (included in revenue expenditure)	5,308	5,790	6,286	6,238	6,839
25. Financial Assistance to local bodies etc.	19,191	20,078	19,630	22,194	30,038
26. Ways and Means Advances/ Overdraft availed (days)	16	0	16	0	0
Ways and Means Advances availed (days)	16	0	16	0	0
Overdraft availed (days)	0	0	0	0	0
27. Interest on Ways and Means Advances/ Overdraft	4	0	46	0	0
28 (a). Gross State Domestic Product at current price (GSDP) [@]	3,10,305	2,96,664	3,76,127	4,17,361	4,61,010
28 (b). Gross State Domestic Product at constant price (GSDP) [@]	2,31,755	2,19,483	2,45,856	2,65,121	2,85,070
29. Outstanding Fiscal liabilities (year end)	94,407	1,09,185	1,13,483	1,18,448	1,27,609
30. Outstanding guarantees (year-end) (including interest)	607	607	607	4,998	4,998
31. Maximum amount guaranteed (year end)	450	607	607	4,998	4,998
32. Number of incomplete projects (value ₹ 1 crore and above)	378	374	274	209	168
33. Capital blocked in incomplete Projects	3,828	4,669	4,040	3,292	3,137
Part E. Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP at current price	5.40	5.69	5.66	6.02	6.07
Own Tax revenue/GSDP at constant price	7.24	7.69	8.66	9.47	9.82
Own Non-Tax Revenue/GSDP at current price	2.82	2.55	2.67	3.07	2.91
Own Non-Tax Revenue/GSDP at constant price	3.78	3.45	4.08	4.84	4.71
Central Transfers/GSDP at current price	6.64	6.64	7.37	7.52	8.10
Central Transfers/GSDP at constant price	5.31	5.46	4.34	4.11	3.21
II Expenditure Management					
Total Expenditure/GSDP at current price	21.43	23.97	19.57	20.34	22.02
Total Expenditure/GSDP at constant price	28.69	32.40	29.94	32.03	35.62
Total Expenditure/Revenue Receipts	113.84	126.64	105.59	105.81	115.48
Revenue Expenditure/Total Expenditure	84.90	83.34	85.28	78.53	75.52
Expenditure on Social Services (including L&A)/Total Expenditure	34.44	34.96	35.66	38.70	34.81
Expenditure on Economic Services (including L&A)/Total Expenditure	35.48	35.96	34.02	32.82	39.00
Capital Expenditure/Total Expenditure	14.86	11.91	12.74	16.51	20.26
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.99	10.82	11.74	15.48	19.30
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP at current price	0.63	-1.05	1.85	3.25	2.44
Revenue deficit (surplus)/GSDP at constant price	0.85	-1.42	2.82	5.12	3.95
Fiscal deficit/GSDP at current price	-2.59	-5.03	-0.69	-1.11	-1.37
Fiscal deficit/GSDP at constant price	-3.47	-6.79	-1.06	-1.74	-2.22
Primary Deficit (surplus) /GSDP at current price	-0.88	-3.07	0.98	0.39	0.11
Primary Deficit (surplus) /GSDP at constant price	-1.18	-4.16	1.50	0.61	0.18
Revenue Deficit/Fiscal Deficit	-24	21	-267	-294	-178
Primary Revenue Balance/GSDP at current price	2.36	0.92	3.86	4.76	5.50
Primary Revenue Balance/GSDP at constant price	3.16	1.24	5.91	7.49	8.90
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP at current price	30.42	36.80	30.17	28.38	27.68
Fiscal Liabilities/GSDP at constant price	40.74	49.75	46.16	44.68	44.76
Fiscal Liabilities/RR	161.61	194.45	162.76	147.61	145.13
Debt Stabilisation (Primary balance + Quantum Spread)	-7,292.46	-18,931.44	20,886.44	5,312.47	3,604.93
V Other Fiscal Health Indicators					
Return on Investment	0.00	15.00	0.00	0.00	0.00
Financial Assets/Liabilities	117.66	112.40	117.97	128.38	134.73
Loans and Advances on General Services	0.00	0.00	0.00	0.00	0.00
Loans and Advances to Government Servants	52.51	4.46	31.68	40.55	32.56
Loans and Advances on Social Services	24.00	22.91	16.27	2.14	27.12
Loans and Advances on Economic Services	89.00	3,352.40	1,415.03	4,168.45	4,231.17
Assets	1,11,869	1,23,935	1,35,335	1,54,624	1,76,243
Liabilities	95,080	1,10,260	1,14,717	1,20,441	1,30,808

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

Appendix 2.3
Summarised financial position of Government of Jharkhand as on 31.03.2024
(Reference: Paragraph 2.5.4)

(₹ in crore)

As on 31.03.2023	Liabilities		As on 31.03.2024
73,580.43	Internal Debt -		70,658.82
55,812.65	Market Loans bearing interest	53,862.67	
0.04	Market Loans not bearing interest	0.02	
5.59	Loans from Life Insurance Corporation of India	5.59	
4,447.39	Compensation and other bonds	3,892.05	
8,066.85	Loans from other Institutions	8,420.06	
0.00	Ways and Means Advances	0.00	
5,247.91	Special securities issued to NSS Fund of Central Government	4,478.43	
0.00	Overdrafts from Reserve Bank of India	0.00	
11,363.95	Loans and Advances from Central Government -		16,148.68
0.00	Pre 1984-85 Loans	0.00	
8.80	Non-Plan Loans	7.09	
1,316.17	Loans for State Plan Schemes	1,178.95	
10,038.98	Other Loans for State	14,962.64	
500.00	Contingency Fund		500.00
1,016.98	Small Savings, Provident Funds etc.		1,557.43
26,955.09	Deposits		30,847.92
6,535.66	Reserve Funds		10,666.62
76.55	Remittance Balances		48.08
412.70	Suspense and Miscellaneous Balances		380.83
34,182.37	Cumulative excess of receipts over expenditure		45,434.45
1,54,623.73	Total		1,76,242.83
	Assets		
1,19,410.18	Gross Capital Outlay on Fixed Assets -		1,39,979.87
2,363.84	Investments in shares of Companies, Corporations etc.	4,023.12	
1,17,046.34	Other Capital Outlay	1,35,956.75	
0.00	Inter State Settlement		0.00
28,513.21	Loans and Advances -		25,527.35
27,518.55	Loans for Power Projects	24,515.50	
1,030.49	Other Development Loans	1,059.99	
-35.83	Loans to Government servants and Miscellaneous loans	-48.14	
17.66	Advances		0.00
0.00	Suspense and Miscellaneous Balances		0.00
6,682.68	Cash -		10,735.61
0.00	Cash in Treasuries and Local Remittances	0.00	
91.07	Deposits with Reserve Bank	-86.66	
1,403.87	Reserve Fund Investments	2,670.95	
38.33	Departmental Cash Balance including Permanent Advances	37.06	
5,149.41	Cash Balance Investments	8,114.26	
0.00	Remittance Balances		0.00
0.00	Deficit on Government Account -		0.00
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
1,54,623.73	Total		1,76,242.83

Appendix 3.1

**Details of cases where supplementary provision (₹ 0.50 crore or more in each case) proved unnecessary
(Reference: Paragraph 3.2.3)**

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Expenditure	Savings out of Provisions
Revenue (Voted)					
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,290.14	26.48	1,213.58	1,103.04
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	493.81	7.14	318.16	182.79
3	3-Building Construction Department	135.74	3.17	97.36	41.55
4	8-Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	74.30	0.58	41.49	33.39
5	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	292.44	11.96	174.93	129.47
6	11-Excise and Prohibition Department	38.83	1.15	33.49	6.49
7	12-Finance Department	56.72	13.82	43.63	26.91
8	16-Finance Audit	2.67	0.50	2.15	1.02
9	17-Commercial Tax Department	111.18	3.32	91.59	22.91
10	18-Food, Public Distribution and Consumer Affairs Department	2,690.15	527.27	1,775.24	1,442.18
11	19-Forest, Environment and Climate Change Department	1,147.70	637.49	1,127.83	657.36
12	20-Health, Medical Education and Family Welfare Department	5,986.62	260.83	4,902.85	1,344.60
13	21-Higher and Technical Education Department (Higher Education Division)	1,876.65	88.93	1,474.21	491.37
14	22-Home, Jail and Disaster Management Department (Home Division)	6,819.84	581.85	6,534.50	867.19
15	23-Industries Department	461.39	23.36	321.23	163.52
16	26-Labour, Employment, Training and Skill Development Department	896.53	10.98	842.59	64.92
17	27-Law Department	790.65	266.35	573.47	483.53
18	30-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minorities Welfare Division)	4.01	1.01	2.23	2.79
19	32-Legislative Assembly	143.42	2.63	127.70	18.35
20	35-Planning and Development Department	341.49	11.16	329.38	23.27
21	36-Drinking Water and Sanitation Department	323.24	530.76	277.37	576.63
22	38-Revenue, Registration and Land Reforms Department (Registration Division)	28.35	5.00	23.05	10.30
23	39-Home, Jail and Disaster Management Department (Disaster Management Division)	1,601.34	1,164.56	1,057.11	1,708.79
24	40-Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	678.41	55.77	632.69	101.49
25	41-Road Construction Department	556.79	24.48	480.73	100.54
26	42-Rural Development Department	7,441.08	1,795.10	4,627.88	4,608.30
27	43-Higher and Technical Education Department (Technical Education Division)	266.29	62.65	257.11	71.83
28	45-Information Technology and E-Governance Department	302.10	6.40	115.71	192.79
29	46-Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	112.20	0.66	87.12	25.74
30	47-Transport Department	180.32	30.05	118.46	91.91
31	48-Urban Development and Housing Department (Urban Development Division)	2,452.61	1,598.09	1,256.23	2,794.47
32	49-Water Resources Department	384.29	2.27	332.70	53.86
33	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	2,231.49	838.40	2,039.14	1,030.75

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Sl. No.	Name of the Grant	Original	Supplementary	Expenditure	Savings out of Provisions
34	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	168.93	8.00	136.35	40.58
35	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	410.74	187.81	292.50	306.05
36	55-Rural Works Department	1,421.67	360.98	453.22	1,329.43
37	56-Panchayati Raj Department	1,961.97	701.03	1,748.18	914.82
38	58-School Education and Literacy Department (Secondary Education Division)	2,872.19	16.52	2,567.10	321.61
39	59-School Education and Literacy Department (Primary and Adult Education Division)	8,818.95	177.74	7,382.24	1,614.45
40	60-Women, Child Development and Social Security Department	7,041.64	805.95	6,209.87	1,637.72
Total		63,908.88	10,852.20	50,122.37	24,638.71
Revenue (Charged)					
41	5-Secretariat of the Governor	15.05	1.30	12.32	4.03
42	14- Repayment of Loans	567.00	300.00	567.00	300.00
43	28- High Court of Jharkhand	148.22	10.90	149.78	9.34
Total		730.27	312.20	729.10	313.37
Capital (Voted)					
44	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	514.00	8.32	472.02	50.30
45	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	20.00	9.25	9.24	20.01
46	3-Building Construction Department	567.00	50.00	485.11	131.89
47	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	401.00	41.70	379.45	63.25
48	18- Food, Public Distribution and Consumer Affairs Department	60.00	0.83	0.24	60.59
49	20- Health, Medical Education and Family Welfare Department	1,054.28	528.93	650.78	932.43
50	22- Home, Jail and Disaster Management Department (Home Division)	737.07	323.28	603.08	457.27
51	36-Drinking Water and Sanitation Department	4,048.97	911.49	3,467.14	1,493.32
52	41- Road Construction Department	5,300.00	415.00	5,214.11	500.89
53	42- Rural Development Department	724.61	1.00	166.42	559.19
54	47- Transport Department	88.99	5.00	23.30	70.69
55	48-Urban Development and Housing Department (Urban Development Division)	852.98	6.65	611.61	248.02
56	50-Water Resources Department (Minor Irrigation Division)	248.45	32.00	22.60	257.85
57	52-Tourism, Art Culture, Sports and Youth Affairs Department (Art Culture, Sports and Youth Affairs Division)	60.10	1.25	58.49	2.86
Total		14,677.45	2,334.70	12,163.59	4,848.56
Grand Total		79,316.60	13,499.10	63,015.06	29,800.64

Appendix 3.2
Unnecessary or excessive re-appropriation
(Reference: Paragraph 3.2.4)

(₹ in crore)

Sl. No.	Grant No.	Head of accounts	Provisions			Surrender	Total	Actual expenditure	Savings
			Original	Supplementary	Re-appropriation				
1	12	2070-00-800-08-Miscellaneous and Contingent Expenditure	0.00	8.85	(+)1.15	Nil	10.00	3.05	6.95
2	39	2245-02-101-05-Repayment of Compensation to injured person	0.05	0.00	(+)0.14	Nil	0.19	0.00	0.19
3		2245-80-102-11-Grant-in-Aid to the lightning affected people	15.00	0.00	(+)3.18	Nil	18.18	9.55	8.63
4	40	2029-00-104-18-Refund of the Deposit in Treasury	3.00	2.01	(+)0.41	Nil	5.42	4.83	0.59
5	41	3054-80-001-02-Execution	105.89	0.17	(+)0.40	Nil	106.46	82.63	23.83
6		3054-80-001-08-National Highway Project Wing- Work Execution	23.53	0.04	(+)0.07	Nil	23.64	18.27	5.37
7	56	3451-00-090-17-Panchayati Raj N.R.E.P.	2.14	0.13	(+)0.01	Nil	2.28	2.11	0.17
Total			149.61	11.20	(+)5.36	Nil	166.17	120.44	45.73

Appendix 3.3
Large savings (savings above ₹ 100 crore) during 2023-24
(Reference: Paragraph 3.2.5.1)

(₹ in crore)

Sl. No.	Number and name of the grant	Original	Supplementary	Total	Expenditure	Savings	Surrender
Revenue (Voted)							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,290.14	26.48	2,316.62	1,213.58	1,103.04	728.20
2	2 - Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	493.81	7.14	500.95	318.16	182.79	113.73
3	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	292.44	11.96	304.40	174.93	129.47	119.56
4	18- Food, Public Distribution and Consumer Affairs Department	2,690.15	527.27	3,217.42	1,775.23	1,442.19	1,093.03
5	19- Forest, Environment and Climate Change Department	1,147.70	637.49	1,785.19	1,127.83	657.36	584.09
6	20- Health, Medical Education and Family Welfare Department	5,986.62	260.83	6,247.45	4,902.85	1,344.60	947.83
7	21-Higher and Technical Education Department (Higher Education Division)	1,876.65	88.93	1,965.58	1,474.21	491.37	419.30
8	22 - Home, Jail and Disaster Management Department (Home Division)	6,819.84	581.85	7,401.69	6,534.50	867.19	272.97
9	23- Industries Department	461.40	23.35	484.75	321.23	163.52	22.46
10	27-Law Department	790.66	266.35	1,057.01	573.47	483.54	0.00
11	36 - Drinking Water and Sanitation Department	323.24	530.76	854.00	277.37	576.63	572.73
12	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	1,601.34	1,164.56	2,765.90	1,057.11	1,708.79	1.74
13	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	678.41	55.77	734.18	632.69	101.49	5.50
14	41- Road Construction Department	556.79	24.48	581.27	480.73	100.54	0.00
15	42 - Rural Development Department	7,441.08	1,795.10	9,236.18	4,627.88	4,608.30	4,555.87
16	45-Information Technology and E-Governance Department	302.10	6.40	308.50	115.70	192.80	192.80
17	48-Urban Development and Housing Department (Urban Development Division)	2,452.61	1,598.09	4,050.70	1,256.23	2,794.47	2,729.69
18	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	2,231.49	838.40	3,069.89	2,039.14	1,030.75	0.00
19	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	410.74	187.81	598.55	292.50	306.05	306.39
20	55- Rural Works Department	1,421.67	360.98	1,782.65	453.22	1,329.43	1,313.57
21	56- Panchayati Raj Department	1,961.97	701.03	2,663.00	1,748.18	914.82	38.61
22	58-School Education and Literacy Department (Secondary Education Division)	2,872.19	16.53	2,888.72	2,567.10	321.62	0.00
23	59-School Education and Literacy Department (Primary and Adult Education Division)	8,818.95	177.74	8,996.69	7,382.24	1,614.45	0.00
24	60 - Women, Child Development and Social Security Department	7,041.64	805.95	7,847.59	6,209.87	1,637.72	1,239.07
Total		60,963.63	10,695.25	71,658.88	47,555.95	24,102.93	15,257.14

Sl. No.	Number and name of the grant	Original	Supplementary	Total	Expenditure	Savings	Surrender
Revenue (Charged)							
25	13-Interest Payment	6,787.09	954.81	7,741.90	6,838.95	902.95	0.00
26	14- Repayment of Loans	567.00	300.00	867.00	567.00	300.00	0.00
Total		7,354.09	1,254.81	8,608.90	7,405.95	1,202.95	0.00
Capital (Voted)							
27	3- Building Construction Department	567.00	50.00	617.00	485.11	131.89	0.00
28	8- Cabinet Secretariat and Vigilance Department (Civil Aviation Department)	170.02	0.00	170.02	29.46	140.56	140.56
29	10- Energy Department	4,141.02	1,801.31	5,942.33	5,833.53	108.80	108.80
30	20- Health, Medical Education and Family Welfare Department	1,054.28	528.93	1,583.21	650.78	932.43	926.06
31	22 - Home, Jail and Disaster Management Department (Home Division)	737.07	323.28	1,060.35	603.08	457.27	221.90
32	30- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minorities Welfare Division)	316.87	151.00	467.87	331.71	136.16	0.00
33	36- Drinking Water and Sanitation Department	4,048.97	911.49	4,960.46	3,467.14	1,493.32	1,478.25
34	41- Road Construction Department	5,300.00	415.00	5,715.00	5,214.11	500.89	403.62
35	42 - Rural Development Department	724.61	1.00	725.61	166.42	559.19	558.61
36	48-Urban Development and Housing Department (Urban Development Division)	852.98	6.65	859.63	611.61	248.02	247.94
37	49- Water Resources Department	1,249.55	250.00	1,499.55	1,284.08	215.47	208.60
38	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	459.27	234.76	694.03	546.02	148.01	0.00
39	55- Rural Works Department	2,871.90	1,146.50	4,018.40	3,348.73	669.67	619.68
40	58-School Education and Literacy Department (Secondary Education Division)	788.19	0.00	788.19	504.60	283.59	0.00
Total		23,281.73	5,819.92	29,101.65	23,076.38	6,025.27	4,914.02
Capital (Charged)							
41	14- Repayment of Loans	6,325.43	305.47	6,630.90	6,384.01	246.90	179.46
Total		6,325.43	305.47	6,630.90	6,384.01	246.90	179.46
Grand Total		97,924.88	18,075.45	1,16,000.33	84,422.29	31,578.05	20,350.62

Appendix 3.4
List of grants having large savings (above ₹ 500 crore) during 2023-24
(Reference: Paragraph 3.2.5.1)

(₹ in crore)

Sl. No.	Number and name of the grant	Original	Supplementary	Total	Actual Expenditure	Savings	Surrender
Revenue (Voted)							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,290.14	26.48	2,316.62	1,213.58	1,103.04	728.20
2	18- Food, Public Distribution and Consumer Affairs Department	2,690.15	527.27	3,217.42	1,775.23	1,442.19	1,093.03
3	19- Forest, Environment and Climate Change Department	1,147.70	637.49	1,785.19	1,127.83	657.36	584.09
4	20- Health, Medical Education and Family Welfare Department	5,986.62	260.83	6,247.45	4,902.85	1,344.60	947.83
5	22 - Home, Jail and Disaster Management Department (Home Division)	6,819.84	581.85	7,401.69	6,534.50	867.19	272.97
6	36 - Drinking Water and Sanitation Department	323.24	530.76	854.00	277.37	576.63	572.73
7	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	1,601.34	1,164.56	2,765.90	1,057.11	1,709.79	1.74
8	42 - Rural Development Department	7,441.08	1,795.10	9,236.18	4,627.88	4,608.30	4,555.87
9	48-Urban Development and Housing Department (Urban Development Division)	2,452.61	1,598.09	4,050.70	1,256.23	2,794.47	2,729.69
10	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	2,231.49	838.40	3,069.89	2,039.14	1,030.75	0.00
11	55- Rural Works Department	1,421.67	360.98	1,782.65	453.22	1,329.43	1,313.57
12	56- Panchayati Raj Department	1,961.97	701.03	2,663.00	1,748.18	914.82	38.61
13	59-School Education and Literacy Department (Primary and Adult Education Division)	8,818.95	177.74	8,996.69	7,382.24	1,614.45	0.00
14	60 - Women, Child Development and Social Security Department	7,041.64	805.95	7,847.59	6,209.87	1,637.72	1,239.07
Total		52,228.44	10,006.53	62,234.97	40,605.23	21,630.74	14,077.40
Revenue (Charged)							
15	13-Interest Payment	6,787.09	954.81	7,741.90	6,838.95	902.95	0.00
Total		6,787.09	954.81	7,741.90	6,838.95	902.95	0.00
Capital (Voted)							
16	20- Health, Medical Education and Family Welfare Department	1,054.28	528.93	1583.21	650.78	932.43	926.06
17	36 -Drinking Water and Sanitation Department	4,048.97	911.49	4,960.46	3,467.14	1,493.32	1,478.25
18	41- Road Construction Department	5,300.00	415.00	5,715.00	5,214.11	500.89	403.62
19	42 - Rural Development Department	724.61	1.00	725.61	166.42	559.19	558.61
20	55- Rural Works Department	2,871.90	1,146.50	4,018.40	3,348.73	669.67	619.68
Total		13,999.76	3,002.92	17,002.68	12,847.18	4,155.50	3,986.22
Grand Total		73,015.29	13,964.26	86,979.55	60,291.36	26,689.19	18,063.62

Appendix 3.5
Surrender of funds in excess of ₹ 10 crore at the end of March 2024
(Reference: Paragraph 3.2.6)

(₹ in crore)

Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual Expenditure	Savings	Amount Surrendered
Revenue							
1	1	2,290.14	26.48	2,316.62	1,213.58	1,103.04	728.20
2	2	493.81	7.14	500.95	318.16	182.79	113.73
3	8	74.30	0.58	74.88	41.49	33.39	30.89
4	9	292.44	11.96	304.40	174.93	129.47	119.56
5	10	3,628.08	6,065.07	9,693.15	9,641.70	51.45	45.23
6	18	2,690.15	527.27	3,217.42	1,775.24	1,442.18	1,093.03
7	19	1,147.71	637.49	1,785.20	1,127.83	657.37	584.09
8	20	5,986.62	260.83	6,247.45	4,902.85	1,344.60	947.83
9	21	1,876.65	88.93	1,965.58	1,474.21	491.37	419.30
10	22	6,819.84	581.85	7,401.69	6,534.50	867.19	272.97
11	23	461.40	23.36	484.76	321.23	163.53	22.46
12	26	896.53	10.98	907.51	842.59	64.92	41.22
13	29	69.36	0.27	69.63	37.97	31.66	11.07
14	32	143.42	2.63	146.05	127.70	18.35	18.34
15	34	37.67	0.00	37.67	17.76	19.91	19.91
16	36	323.24	530.76	854.00	277.37	576.63	572.73
17	42	7,441.08	1,795.10	9,236.18	4,627.88	4,608.30	4,555.87
18	43	266.29	62.65	328.94	257.11	71.83	40.20
19	45	302.10	6.40	308.50	115.70	192.80	192.80
20	46	112.20	0.66	112.86	87.12	25.74	10.28
21	47	180.32	30.05	210.37	118.46	91.91	30.00
22	48	2,452.61	1,598.09	4,050.70	1,256.23	2,794.47	2,729.69
23	49	384.29	2.27	386.56	332.70	53.86	18.51
24	52	134.91	50.89	185.80	145.08	40.72	22.79
25	53	168.93	8.00	176.93	136.35	40.58	22.41
26	54	410.74	187.81	598.55	292.50	306.05	306.39
27	55	1,421.67	360.98	1,782.65	453.22	1,329.43	1,313.57
28	56	1,961.97	701.03	2,663.00	1,748.18	914.82	38.61
29	60	7,041.64	805.95	7,847.59	6,209.87	1,637.72	1,239.07
Total		49,510.11	14,385.48	63,895.59	44,609.51	19,286.08	15,560.75
Capital							
30	8	170.02	0.00	170.02	29.46	140.56	140.56
31	9	401.00	41.70	442.70	379.45	63.25	63.16
32	10	4,141.02	1,801.31	5,942.33	5,833.53	108.80	108.80
33	14	6,325.43	305.47	6,630.90	6,384.01	246.89	179.46
34	18	60.00	0.83	60.83	0.24	60.59	39.76
35	20	1,054.28	528.94	1,583.22	650.79	932.43	926.06
36	22	737.07	323.28	1,060.35	603.08	457.27	221.90
37	26	89.32	0.00	89.32	9.05	80.27	80.19
38	36	4,048.97	911.49	4,960.46	3,467.14	1,493.32	1,478.25
39	40	32.00	0.00	32.00	14.50	17.50	17.50
40	41	5,300.00	415.00	5,715.00	5,214.11	500.89	403.62
41	42	724.61	1.00	725.61	166.42	559.19	558.61
42	43	211.60	0.00	211.60	135.14	76.46	76.46
43	47	88.99	5.00	93.99	23.30	70.69	50.00
44	48	852.98	6.65	859.63	611.61	248.02	247.94
45	49	1,249.55	250.00	1,499.55	1,284.08	215.47	208.60
46	50	248.45	32.00	280.45	222.60	57.85	47.04
47	53	33.87	0.00	33.87	14.98	18.89	12.12
48	55	2,871.90	1,146.50	4,018.40	3,348.73	669.67	619.68
49	60	130.03	32.98	163.01	131.43	31.58	27.13
Total		28,771.09	5,802.15	34,573.24	28,523.65	6,049.59	5,506.84
Grand Total		78,281.20	20,187.63	98,468.83	73,133.16	25,335.67	21,067.59

Appendix 3.6
Excess over provisions of previous years requiring regularisation
(Reference: Paragraph 3.2.7.2)

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
2019-20	13	Interest Payment	120.64
2019-20	15	Pension	192.68
2020-21	13	Interest Payment	144.95
2021-22	13	Interest Payment	98.89
2021-22	15	Pension	189.97
2022-23	14	Repayment of Loans	15.92
Total			3,778.41

Source: Appropriation Accounts of respective years

*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 3.7
Details of the schemes for which provision (₹ one crore and above)
was made but no expenditure was incurred
(Reference: Paragraph 3.3.3)

(₹ in crore)

Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-102-AO(CS)	1.80	
2		2401-00-102-AO(SS)	1.20	
3		2401-00-102-BI(SS)	90.00	
4		2401-00-102-BW(SS)	1.20	
5		2401-00-102-BX(SS)	3.00	
6		2401-00-102-C7(SS)	15.00	
7		2401-00-102-C8(SS)	9.69	
8		2401-00-109-28(CS)	18.00	
9		2401-00-109-28(SS)	12.00	
10		2401-00-113-AT(CS)	13.40	
11		2401-00-113-AT(SS)	8.93	
12		2401-00-131-C6(SS)	1.50	
13		2401-00-195-B3(SS)	7.50	
14		2401-00-789-28(CS)	6.00	
15		2401-00-789-28(SS)	4.00	
16		2401-00-789-AT(CS)	4.47	
17		2401-00-789-AT(SS)	2.98	
18		2401-00-789-B3(SS)	2.50	
19		2401-00-789-C8(SS)	3.23	
20		2401-00-789-BX(SS)	1.00	
21		2401-00-789-C7 (SS)	5.00	
22		2401-00-796-28(CS)	36.00	
23		2401-00-796-28(SS)	24.00	
24		2401-00-796-AO(CS)	3.60	
25		2401-00-796-AO(SS)	2.40	
26		2401-00-796-AT(CS)	26.80	
27		2401-00-796-AT(SS)	17.87	
28		2401-00-796-BI(SS)	180.00	
29		2401-00-796-BW(SS)	2.40	
30		2401-00-796-BX(SS)	6.00	
31		2401-00-796-C6(SS)	3.00	
32		2401-00-796-C7(SS)	30.00	
33		2401-00-796-C8(SS)	19.38	
34		4401-00-789-12(SS)	1.40	
35	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-27(CS)	13.80	
36		2403-00-101-27(SS)	9.20	
37		2403-00-101-A5(SS)	1.50	
38		2403-00-101-AG(CS)	3.30	
39		2403-00-101-AG(SS)	2.20	
40		2403-00-102-33(SS)	1.00	
41		2403-00-103-97(SS)	2.40	
42		2403-00-789-27(CS)	8.40	
43		2403-00-789-27(SS)	5.60	
44		2403-00-789-97(CS)	2.40	
45		2403-00-789-97(SS)	1.60	
46		2403-00-789-AG(CS)	1.80	
47		2403-00-789-AG(SS)	1.20	
48		2403-00-796-27(CS)	5.40	
49		2403-00-796-27(SS)	3.60	
50		2403-00-796-A5(SS)	1.50	
51		2403-00-796-AA(SS)	6.00	
52		4403-00-109-23 (SS)	1.00	
53		4403-00-796-28(SS)	1.00	
54	3-Building Construction Department	4059-01-796-39(CS)	50.00	
55		4059-01-796-39(SS)	33.00	
56	8-Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	3053-80-796-07(SS)	5.00	
57		5053-02-102-11(SS)	1.00	

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Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
58		5053-02-796-01(SS)	25.00	
59		5053-02-796-10(SS)	80.00	
60		2425-00-107-27(SS)	15.00	
61		2425-00-108-60(SS)	1.50	3.15
62		2425-00-108-75(CS)	4.50	
63		2425-00-108-75(SS)	3.00	
64		2425-00-789-27(SS)	10.00	
65	9-Agriculture, Animal Husbandry and Co-Operative Department (Co-Operative Division)	2425-00-789-60(SS)	1.00	2.10
66		2425-00-789-75(CS)	3.00	
67		2425-00-789-75(SS)	2.00	
68		2425-00-796-10(SS)	0.00	1.50
69		2425-00-796-27(SS)	25.00	
70		2425-00-796-60(SS)	2.50	5.25
71		2425-00-796-75(CS)	7.50	
72		2425-00-796-75(SS)	5.00	
73	10-Energy Department	2801-06-052-11(SS)	0.56	14.47
74		2801-06-789-11(SS)	0.11	2.80
75		2801-06-796-11(SS)	0.23	6.07
76		2801-80-101-02(Estt. Exp.)	5.73	
77		6801-00-190-49(SS)	25.00	
78	11-Excise and Prohibition Department	4047-00-039-01(SS)	2.00	
79		2075-00-791-02(Estt. Exp.)	5.50	
80		4070-00-003-86(SS)	3.20	
81	12-Finance Department	7610-00-201-02(Estt. Exp.)	5.00	
82		7610-00-202-02(Estt. Exp.)	1.00	
83		7610-00-202-04(Estt. Exp.)	6.00	
84	13-Interest Payment	2049-01-115-01(Estt. Exp.)	5.00	
85		2049-60-701-01(Estt. Exp.)	1.00	
86		6003-00-101-92(Estt. Exp.)	300.00	
87		6003-00-101-95(Estt. Exp.)	500.00	
88	14-Repayment of Loans	6003-00-101-96(Estt. Exp.)	450.00	
89		6003-00-101-97(Estt. Exp.)	700.00	
90		6003-00-101-98(Estt. Exp.)	500.00	
91		3456-00-102-73(SS)	1.23	
92		3456-00-102-80(SS)	70.00	
93		3456-00-789-76(SS)	1.00	
94	18-Food, Public Distribution and Consumer Affairs Department	3456-00-789-80(SS)	26.00	
95		3456-00-796-43(SS)	1.00	
96		3456-00-796-80(SS)	104.00	
97		4408-02-101-01(SS)	21.00	
98		4408-02-789-01(SS)	9.00	
99		2406-01-101-72(SS)	4.00	
100	19-Forest, Environment and Climate Change Department	2406-02-110-03(CS)	2.40	
101		2406-02-110-03(SS)	1.60	
102		2406-02-110-08(CS)	2.40	
103		2406-02-110-08(SS)	1.60	
104		2406-02-110-21(CS)	2.00	
105		2406-02-110-21(SS)	2.00	
106	20- Health, Medical, Education and Family Welfare Department	2210-01-001-92(SS)	7.40	
107		2210-01-001-93(SS)	11.10	
108		2210-01-001-97(SS)	18.50	
109		2210-01-001-99(SS)	11.10	
110		2210-01-001-A5(SS)	11.10	
111		2210-01-001-A6(SS)	7.40	
112		2210-01-796-64(SS)	3.90	
113		2210-01-796-92(SS)	2.60	
114		2210-01-796-93(SS)	3.90	
115		2210-01-796-95(SS)	7.80	
116		2210-01-796-96(SS)	9.10	
117		2210-01-796-97(SS)	6.50	
118		2210-01-796-99 (SS)	3.90	
119		2210-01-796-A5 (SS)	3.90	
120		2210-01-796-A6 (SS)	2.60	

Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
121		2210-05-105-40(CS)	0.00	6.00
122		2010-05-105-40(SS)	0.00	4.00
123		2210-05-796-40(CS)	0.00	6.00
124		2210-05-796-40(SS)	0.00	2.67
125		4210-01-109-51(SS)	13.32	
126		4210-01-110-31(SS)	10.00	
127		4210-01-110-49(CS)	25.92	
128		4210-01-110-49(SS)	17.05	
129		4210-01-200-47-(SS)	7.40	
130		4210-01-789-49(CS)	5.02	
131		4210-01-789-49(SS)	3.30	
132		4210-01-796-49(CS)	10.87	
133		4210-01-796-49(SS)	7.15	
134	21-Higher and Technical Education Department (Higher Education Division)	2202-03-101-BM(SS)	15.00	
135		2202-03-102-BR(SS)	2.50	
136		2202-03-796-79(CS)	3.75	4.35
137		2202-03-796-BQ(SS)	9.99	
138		2202-03-796-BR(SS)	2.50	
139	22-Home, Jail and Disaster Management Department (Home Division)	2070-00-107-18(Estt. Exp.)		1.18
140		4055-00-207-45(SS)	7.91	
141		4055-00-207-80(CSS)	2.69	
142		4055-00-207-81(CSS)	2.00	
143		4055-00-796-82(CSS)	3.33	
144		4055-00-796-83(SS)	22.00	
145		4070-00-796-63(CS)	1.84	
146		4070-00-796-77(SS)	15.00	
147		4070-00-796-83(SS)	2.36	
148		4070-00-800-65(SS)	2.44	
149	23- Industries Department	2852-80-102-10(SS)	10.00	30.00
150		2852-80-102-93(SS)	2.00	
151		2852-80-102-95(SS)	3.00	
152		2852-80-796-10(SS)	25.00	
153		2852-80-796-93(SS)	8.00	
154		2852-80-796-95(SS)	3.00	
155		4885-60-190-01(SS)	13.00	
156	24- Information and Public Relation Department	2220-01-796-03(SS)	1.00	
157	26- Labour, Employment, Training and Skill Development Department	2230-02-101-36(CS)	2.10	
158		2230-02-796-36(CS)	2.06	
159		2230-03-796-26(SS)	1.10	
160		4059-01-796-55(SS)	10.25	
161		4250-00-203-04(CS)	7.24	
162		4250-00-203-04(SS)	2.41	
163		4250-00-789-01(SS)	15.00	
164		4250-00-796-04(CS)	9.53	
165		4250-00-796-04(SS)	3.18	
166	27-Law Department	2014-00-103-01(CS)	0.00	12.78
167		2014-00-103-01(SS)	0.00	8.52
168	30- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minorities Welfare Division)	2225-04-277-02(SS)	1.00	
169		2225-04-796-02(SS)	1.00	
170		4225-04-277-01 (SS)	1.00	
171		4225-04-796-01(SS)	1.00	
172		4225-80-277-12(CS)	10.00	
173		4225-80-277-12(SS)	6.00	
174		4225-80-277-23(SS)	24.00	
175		4225-80-796-12(CS)	20.00	
176		4225-80-796-12(SS)	14.00	
177		4225-80-796-21(CS)	1.00	
178		4225-80-796-23(SS)	48.00	
179	35- Planning and Development Department	3454-02-796-16(SS)	1.00	
180	36- Drinking Water and Sanitation Department	4215-01-102-10(CS)	481.33	
181		4215-01-789-10(CS)	164.84	
182		4215-01-796-10(CS)	302.83	

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Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
183	38- Revenue, Registration and Land Reforms Department (Registration Division)	2030-02-101-02(SS)	1.00	
184	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2235-01-001-02(SS)	8.40	8.41
185		2245-01-101-02(SS)	3.00	
186		2245-01-101-06(SS)	5.00	
187		2245-01-101-07(SS)	100.00	
188		2245-01-102-02(SS)	10.00	
189		2245-01-102-04(SS)	1.00	
190		2245-01-104-01(SS)	1.00	
191		2245-02-101-02(SS)	20.00	
192		2245-02-102-02(SS)	1.00	
193		2245-02-104-01(SS)	1.00	
194		2245-02-106-01(SS)	2.00	
195		2245-02-107-01(SS)	1.00	
196		2245-02-109-02(SS)	1.00	
197		2245-02-112-01(SS)	1.00	
198		2245-08-796-01(CS)	0.00	113.60
199		2245-08-796-01(SS)	0.00	37.80
200		2245-80-001-22(CS)	1.60	
201		2245-80-102-02(SS)	20.00	
202	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	2029-00-104-03-(SS)	1.25	
203		3454-01-001-01(CS)	1.00	
204		3454-01-101-05(CS)	1.00	
205	41- Road Construction Department	2075-00-791-01(Estt. Exp.)	5.00	
206		5054-03-052-06(SS)	1.75	
207		5054-03-337-08(SS)	50.00	
208		5054-03-796-06(SS)	1.87	
209		5054-03-796-08(SS)	50.00	
210	42- Rural Development Department	2505-02-101-08(SS)	2.94	
211		2505-02-101-11(SS)	5.00	
212		2505-02-101-13(CS)	1.00	
213		2505-02-796-08(SS)	2.16	
214		2515-00-789-48(CS)	1.00	
215		2515-00-796-17(SS)	1.13	
216		4515-00-789-40(SS)	49.20	
217		4515-00-796-49(SS)	1.00	
218	43- Higher and Technical Education Department (Technical Education Division)	4202-02-105-76(CS)	51.60	
219	45-Information Technology and E-Governance Department	2203-00-001-89(SS)	3.00	
220		2203-00-001-AL(SS)	0.01	3.85
221		2203-00-796-85(SS)	2.00	
222		2203-00-796-89(SS)	3.00	
223		2203-00-796-92(SS)	15.80	
224		2203-00-796-AK(SS)	0.01	2.57
225		4202-02-105-70(SS)	1.00	
226		4202-02-105-79(SS)	1.00	
227	47- Transport Department	3055-00-101-05(SS)	6.00	
228		3055-00-796-02(SS)	5.00	
229		3055-00-796-05(SS)	9.00	
230		3075-60-101-07(SS)	2.00	
231		3075-60-101-08(SS)	10.00	
232		3075-60-796-07(SS)	3.00	
233		3075-60-796-08(SS)	15.00	
234		5055-00-190-12(SS)	0.40	2.00
235		5055-00-190-23(SS)	10.00	
236		5055-00-190-29(SS)	6.00	
237		5055-00-796-12(SS)	0.60	3.00
238		5055-00-796-19(SS)	10.00	
239		5055-00-796-23(SS)	15.00	
240		5055-00-796-25(SS)	1.00	
241		5055-00-796-29(SS)	9.00	

Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
242	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-73(CS)	20.00	
243		2217-80-191-76(SS)	120.00	
244		2217-80-191-A5(CS)	10.00	
245		2217-80-191-A5(SS)	5.00	
246		2217-80-191-A7(CS)	0.00	4.80
247		2217-80-191-A7(SS)	0.00	3.20
248		2217-80-191-A8(CS)	0.00	8.40
249		2217-80-191-A8(SS)	0.00	5.60
250		2217-80-191-AA(CS)	0.00	2.00
251		2217-80-191-AA(SS)	0.00	2.00
252		2217-80-191-AB(CS)	0.00	22.80
253		2217-80-191-AB(SS)	0.00	21.20
254		2217-80-191-AC(CS)	0.00	397.64
255		2217-80-191-AC(SS)	0.00	240.00
256		2217-80-191-AE(CS)	0.00	6.00
257		2217-80-789-60(CS)	10.00	
258		2217-80-789-60(SS)	4.00	
259		2217-80-789-99(CS)	135.00	
260		2217-80-789-A5(CS)	5.00	
261		2217-80-789-A5(SS)	5.00	
262		2217-80-796-60(CS)	19.00	
263		2217-80-796-60(SS)	8.00	
264		2217-80-796-73(CS)	18.00	
265		2217-80-796-76(SS)	80.00	
266		2217-80-796-A1(SS)	2.50	
267		2217-80-796-A5(CS)	5.00	
268		2217-80-796-A5(SS)	20.00	
269		2217-80-796-A7(CS)	0.00	4.80
270		2217-80-796-A7(SS)	0.00	3.20
271		2217-80-796-A8(CS)	0.00	8.40
272		2217-80-796-A8(SS)	0.00	5.60
273		2217-80-796-AA(CS)	0.00	2.00
274		2217-80-796-AA(SS)	0.00	2.00
275		2217-80-796-AB(CS)	0.00	18.80
276		2217-80-796-AB(SS)	0.00	17.20
277		2217-80-796-AC(CS)	0.00	276.06
278		2217-80-796-AC(SS)	0.00	160.00
279		2217-80-796-AE(CS)	0.00	4.00
280		4217-60-789-53(SS)	5.00	
281		4217-60-796-50(SS)	135.00	
282		4217-60-796-54(SS)	50.00	
283	49-Water Resources Department	4700-80-796-11(SS)	1.00	
284		4700-80-796-12(CS)	63.55	
285		4700-80-796-12(SS)	15.85	
286	50-Water Resources Department (Minor Irrigation Division)	2702-01-796-02(SS)	2.00	
287		4702-00-101-37(CS)	3.00	
288		4702-00-796-25(SS)	1.00	
289	51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	4702-00-796-37(CS)	2.00	
290		2225-01-789-10(CS)	2.00	
291		2225-01-789-10(SS)	2.00	
292		2225-01-789-AO(CS)	30.00	
293		2225-01-789-A2(SS)	4.00	
294		2225-01-789-A3(CS)	16.50	
295		2225-01-789-A4(CS)	45.00	
296		2225-02-277-01(CS)	5.00	
297		2225-02-277-98(SS)	2.00	
298		2225-02-277-A3(CS)	10.00	
299		2225-02-277-A8(SS)	4.00	
300		2225-02-277-AE(SS)	2.00	
301		2225-02-277-AH(SS)	2.00	
302		2225-02-796-01(CS)	77.00	
303		2225-02-796-A3(CS)	80.80	
304		2225-02-796-A7(CS)	1.00	

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Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
305		2225-02-796-AE(SS)	10.00	
306		2225-02-796-AH(SS)	8.00	
307		2225-03-277-93(SS)	1.50	
308		4225-01-789-22(SS)	4.00	
309		4225-01-789-23(SS)	4.00	
310		4225-02-277-43(SS)	1.00	
311		4225-02-277-49(SS)	30.00	
312		4225-02-277-50(SS)	2.00	
313		4225-02-796-43(SS)	4.00	
314		4225-02-796-48(SS)	1.30	
315		4225-02-796-49(SS)	30.00	
316		4225-02-796-50(CS)	10.00	
317		4225-03-277-08(SS)	1.50	
318		4225-03-277-09(SS)	1.50	
319		4225-03-796-09(SS)	1.50	
320	52- Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2204-00-102-05(SS)	1.10	
321	53- Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	4405-00-101-77(CS)	4.80	
322		4405-00-101-77(SS)	3.20	
323		4405-00-796-77(CS)	4.80	
324		4405-00-796-77(SS)	3.20	
325	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-74(CS)	1.32	
326		2404-00-102-76(CS)	1.00	
327		2404-00-102-76(SS)	1.00	
328	55- Rural Works Department	2515-00-001-85(SS)	4.00	
329		2515-00-001-88(SS)	0.00	1.50
330		2515-00-102-81(SS)	5.00	
331		2515-00-789-81(SS)	1.00	
332		2515-00-789-83(SS)	80.00	
333		2515-00-796-81(SS)	5.00	
334		2515-00-796-85(SS)	4.00	
335		2515-00-796-88(SS)	0.00	1.50
336		4515--00-103-18(SS)	1.00	
337		4515-00-103-48(SS)	0.00	1.50
338		4515-00-796-18(SS)	1.00	
339		4515-00-796-48(SS)	0.00	1.50
340	56- Panchayati Raj Department	2515-00-001-42(SS)	3.00	
341		2515-00-001-74(SS)	1.00	
342		2515-00-001-75(SS)	7.00	
343		2515-00-789-42(SS)	2.00	
344		2515-00-789-75(SS)	5.00	
345		2515-00-796-42(SS)	5.00	
346		2515-00-796-74(SS)	2.00	
347		2515-00-796-75(SS)	13.00	
348	58- School Education and Literacy Department (Secondary Education Division)	2202-02-109-81(SS)	3.00	
349		2202-02-789-73(SS)	32.50	
350		2202-05-200-05(CS)	2.10	
351		2202-05-200-05(SS)	1.40	
352		2202-05-796-05(CS)	1.40	
353		4202-01-202-51(SS)	17.50	
354		4202-01-789-51(SS)	5.95	
355		4202-01-789-54(SS)	43.50	
356		4202-01-796-51(SS)	11.55	
357	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-63(SS)	5.70	
358		2202-01-105-61(CS)	3.42	
359		2202-01-105-61(SS)	2.28	
360		2202-01-112-72(CS)	0.00	16.27
361		2202-01-789-63(SS)	1.50	
362		2202-01-789-72(CS)	0.00	4.28
363		2202-01-796-61(CS)	1.68	
364		2202-01-796-61(SS)	1.12	

Sl. No.	Number and name of the grant	Heads of account	Approved outlay	Revised outlay
365	60- Women, Child Development and Social Security Department	2202-01-796-63(SS)	2.80	
366		2202-01-796-72(CS)	0.00	7.99
367		2235-02-102-47(CS)	1.61	
368		2235-02-102-47(SS)	1.08	
369		2235-02-102-48(CS)	3.33	
370		2235-02-102-48(SS)	2.22	
371		2235-02-102-53(CS)	1.55	
372		2235-02-102-53(SS)	1.03	
373		2235-02-102-B6(CS)	10.18	
374		2235-02-102-B6(SS)	30.54	
375		2235-02-102-BC(CS)	0.00	6.11
376		2235-02-102-BC(SS)	0.00	4.07
377		2235-02-102-BE(CS)	0.00	2.95
378		2235-02-103-85(CS)	14.40	
379		2235-02-103-85(SS)	9.60	
380		2235-02-103-AH(CS)	1.22	
381		2235-02-103-B5(CS)	0.00	24.00
382		2235-02-103-B5(SS)	16.00	
383		2235-02-103-BB(SS)	91.00	
384		2235-02-106-A4(SS)	2.88	
385		2235-02-789-B5(CS)	0.00	4.80
386		2235-02-789-B5(SS)	3.20	
387		2235-02-796-47(CS)	1.75	
388		2235-02-796-47(SS)	1.16	
389		2235-02-796-48(CS)	3.59	
390		2235-02-796-48(SS)	2.39	
391		2235-02-796-53(CS)	1.67	
392		2235-02-796-53(SS)	1.12	
393		2235-02-796-85(CS)	15.60	
394		2235-02-796-85(SS)	10.40	
395		2235-02-796-AH(CS)	1.67	
396		2235-02-796-AH(SS)	1.11	
397		2235-02-796-AP(SS)	1.90	
398		2235-02-796-AV(CS)	1.00	
399		2235-02-796-B5(CS)	0.00	26.40
400		2235-02-796-B5(SS)	17.60	
401		2235-02-796-B6(CS)	10.57	
402		2235-02-796-B6(SS)	31.71	
403		2235-02-796-BB(SS)	99.00	
404		2235-02-796-BC(CS)	0.00	6.61
405	2235-02-796-BC(SS)	0.00	4.41	
406	2235-02-796-BE(CS)	0.00	3.20	
407	4235-02-106-74(SS)	2.40		
408	4235-02-796-78(CS)	23.99		
Total			7,557.23	1,598.59

Appendix 3.8
Rush of expenditure
(Reference: Paragraph 3.4)

(₹ in crore)

Sl. No.	Major Head	March	4th Quarter Total	FY Total	Expenditure in March as percentage of total expenditure during FY	Expenditure in the 4th quarter as percentage of FY
1	3055	0.28	0.28	0.28	100.00	100.00
2	4851	162.92	162.92	162.92	100.00	100.00
3	4853	0.50	0.50	0.50	100.00	100.00
4	2062	0.95	1.08	1.08	87.80	100.00
5	4250	4.30	5.42	5.42	79.36	100.00
7	5053	26.36	29.18	29.46	89.48	99.05
8	4405	7.35	14.56	14.92	49.24	97.57
9	4406	31.85	31.85	32.72	97.34	97.34
10	4402	361.46	443.30	458.84	78.78	96.61
11	4425	15.03	364.47	379.45	3.96	96.05
12	4401	7.16	7.93	8.50	84.26	93.23
13	4403	7.94	8.43	9.24	85.99	91.29
14	2216	43.51	47.88	53.04	82.02	90.26
15	2404	27.45	256.37	292.20	9.39	87.74
16	2406	606.94	748.13	913.15	66.47	81.93
17	2401	318.71	584.04	753.53	42.30	77.51
18	4235	101.16	101.16	131.43	76.97	76.97
19	4225	538.84	646.75	877.73	61.39	73.68
20	3452	34.16	61.98	84.15	40.59	73.66
21	5055	9.32	13.02	18.30	50.91	71.13
22	2403	80.58	183.79	261.25	30.84	70.35
23	4515	1,147.31	2,322.83	3,514.10	32.65	66.10
24	2852	90.37	129.40	199.55	45.29	64.85
25	2810	358.60	358.60	553.79	64.75	64.75
26	2015	43.24	162.61	251.21	17.21	64.73
27	2225	938.71	1,288.67	2,032.40	46.19	63.41
28	4217	300.17	369.42	584.49	51.36	63.20
29	5452	7.74	18.08	29.89	25.90	60.48
30	2204	47.61	74.44	127.11	37.46	58.57
31	5054	1,461.14	2,851.71	5,206.80	28.06	54.77
32	3456	561.68	960.76	1766.33	31.80	54.39
33	4055	59.62	313.84	577.43	10.32	54.35
34	3054	124.45	259.39	477.64	26.06	54.31
35	4701	306.76	513.12	968.31	31.68	52.99
36	2053	136.34	261.33	494.09	27.59	52.89
37	2515	568.23	1,927.92	3,660.14	15.52	52.67
38	2203	63.86	140.70	271.81	23.49	51.76
39	4220	1.14	2.86	5.67	20.17	50.46
Total		8,603.74	15,668.71	25,208.86		

Appendix 3.9
Surrender of funds at the end of March 2024
(Reference: Paragraph 3.5.6)

(₹ in crore)

Sl. No.	Name of Unit	Head	Allotment	Expenditure	Surrender/ lapse
1	Divisional Forest Officer, Dumka	CAMPA	9.17	8.95	0.22
		Plan	15.63	15.58	0.05
		Non-Plan	7.15	6.97	0.18
2	Divisional Forest Officer, Jamshedpur	CAMPA	5.69	5.64	0.05
		Plan	67.70	67.63	0.07
		Non-Plan	10.95	10.63	0.32
3	Divisional Forest Officer, Latehar	CAMPA	6.49	6.17	0.32
		Plan	10.69	9.87	0.82
		Non-Plan	5.85	5.72	0.13
4	Divisional Forest Officer, Palamu	CAMPA	2.76	2.47	0.29
		Plan	15.54	15.45	0.09
		Non-Plan	6.04	6.03	0.01
5	Deputy CF & Regional Director, Elephant Project, Jamshedpur	CAMPA	10.28	8.53	1.75
		Non-Plan	3.08	2.67	0.41
6	Divisional Forest Officer, Giridih (East)	CAMPA	7.33	6.98	0.35
		Plan	14.47	12.87	1.60
		Non-Plan	6.37	6.34	0.03
7	Divisional Forest Officer, Gumla	CAMPA	4.71	4.62	0.09
		Plan	14.59	14.57	0.02
		Non-Plan	4.95	4.94	0.01
8	Divisional Forest Officer, Buffer Area Tiger Project, Palamu	Non-Plan	4.79	4.78	0.01
9	Divisional Forest Officer, Core Area Tiger Project, Palamu	Non-Plan	7.33	7.30	0.03
10	Divisional Forest Officer, Ranchi	CAMPA	6.72	6.21	0.51
		Plan	35.15	35.05	0.10
		Non-Plan	9.21	9.06	0.15
11	Divisional Forest Officer, Social Forestry, Ranchi	CAMPA	10.12	9.99	0.13
		Non-Plan	2.52	2.39	0.13
12	Divisional Forest Officer, Social Forestry, Latehar	CAMPA	0.44	0.35	0.09
		Plan	6.86	6.80	0.06
		Non-Plan	2.48	2.27	0.21
13	Divisional Forest Officer Social Forestry, Dumka	CAMPA	1.21	1.10	0.11
		Plan	30.36	30.26	0.10
		Non-Plan	1.93	1.55	0.38
14	Divisional Forest Officer, World Food Programme, (Tasar) Dumka	Non-Plan	0.97	0.92	0.05
15	Divisional Forest Officer, Giridih (West)	CAMPA	3.67	3.63	0.04
		Plan	17.61	17.54	0.07
		Non-Plan	5.46	5.16	0.30
Total			376.27	366.99	9.28

Appendix 3.10
Rush of Expenditure (Forest, Environment and Climate Change Department)
(Reference: Paragraph 3.5.7)

(₹ in lakh)

Sl. No.	Name of Districts	Secretariat/Divisions/ Offices	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
1	Latehar	Divisional Forest Officer, Latehar	Non-Plan	571.72	49.99	8.74
			Plan	987.24	585.16	59.27
			CAMPA	617.25	309.58	50.15
			Total	2,176.21	1,001.46	46.02
2	Latehar	Divisional Forest Officer, Social Forestry, Latehar	Non-Plan	227.46	19.62	8.63
			Plan	679.79	125.73	18.50
			CAMPA	34.72	0.50	1.44
			Total	941.97	145.85	15.48
3	Palamu	Divisional forest Officer, Medininagar, Palamu	Non-Plan	1,545.22	727.49	47.08
			Plan	602.61	66.50	11.04
			CAMPA	247.36	44.64	18.05
			Total	2,395.19	838.63	35.01
4	Palamu	Divisional Forest Officer, Buffer Area Tiger Project, Palamu	Non-Plan	633.70	132.99	20.98
			Plan	3,372.67	2,200.84	65.26
			Total	4,006.37	2,333.83	58.25
5	Palamu	Divisional Forest Officer, Core Area Tiger Project, Palamu	Non-Plan	729.99	157.64	21.59
			Plan	1,789.71	924.58	51.66
			Total	2,519.70	1,082.22	42.95
6	East Singhbhum	Divisional Forest Officer, Jamshedpur	Non-Plan	1,063.49	119.84	11.27
			Plan	6,762.61	2,722.57	40.26
			CAMPA	563.56	180.47	32.02
			Total	8,389.66	3,022.88	36.03
7	East Singhbhum	Deputy CF & Regional Director, Elephant Project, Jamshedpur	Non-Plan	266.97	48.21	18.06
			Plan	1,611.01	679.88	42.20
			Total	1,877.98	728.19	38.78
8	Gumla	Divisional Forest Officer, Gumla	Non-Plan	493.59	94.96	19.24
			Plan	1,457.24	988.14	67.81
			CAMPA	462.48	311.77	67.41
			Total	2,413.31	1,394.87	57.80
9	Dumka	Divisional Forest Officer, Dumka	Non-Plan	697.25	87.64	12.57
			Plan	1,557.69	462.98	29.72
			CAMPA	895.45	348.52	38.92
			Total	3,150.39	899.14	28.54
10	Dumka	Divisional Forest Officer, Social Forestry, Dumka	Non-Plan	154.71	15.92	10.29
			Plan	3,025.80	1,215.29	40.16
			CAMPA	110.36	4.55	4.12
			Total	3,290.87	1,235.76	37.55
11	Dumka	Divisional Forest Officer, World Food Programme (Tasar), Dumka	Non-Plan	92.10	7.78	8.45
			Plan	256.90	170.82	66.49
			Total	349.00	178.60	51.17
12	Giridih	Divisional Forest Officer, Giridih (East)	Non-Plan	634.41	59.62	9.40
			Plan	1,287.18	627.87	48.78
			CAMPA	697.86	208.32	29.85
			Total	2,619.45	895.81	34.20
13	Giridih	Divisional Forest Officer, Giridih (West)	Non-Plan	515.84	29.35	5.69
			Plan	1,753.70	1,139.01	64.95
			CAMPA	363.28	140.71	38.73
			Total	2,632.82	1,309.07	49.72
14	Ranchi	Divisional Forest Officer, Ranchi	Non-Plan	906.28	122.08	13.47
			Plan	3,515.05	1,314.99	37.41
			CAMPA	597.40	211.23	35.36
			Total	5,018.73	1,648.30	32.84
15	Ranchi	Divisional Forest Officer, Social Forestry, Ranchi	Non-Plan	239.00	22.50	9.41
			Plan	998.78	571.45	57.21
			CAMPA	97.53	56.64	58.07
			Total	1,335.31	650.59	48.72

Appendix 3.11
Avoidable Supplementary Provisions
(Reference: Paragraph 3.6.7)

(₹ in crore)

Sl. No.	Head	Original	Supplementary	Total Expenditure	Savings
1	2217-80-191-A7	0.00	4.80	0.00	0.00
2	2217-80-191-A8	0.00	8.40	0.00	0.00
3	2217-80-191-AA	0.00	2.00	0.00	0.00
4	2217-80-191-AB	0.00	22.80	0.00	0.00
5	2217-80-191-AC	0.00	397.64	0.00	0.00
6	2217-80-796-A7	0.00	4.80	0.00	0.00
7	2217-80-796-A8	0.00	8.40	0.00	0.00
8	2217-80-796-AA	0.00	2.00	0.00	0.00
9	2217-80-796-AB	0.00	18.80	0.00	0.00
10	2217-80-796-AC	0.00	276.06	0.00	0.00
11	2217-80-191-A7	0.00	3.20	0.00	0.00
12	2217-80-191-A8	0.00	5.60	0.00	0.00
13	2217-80-191-AA	0.00	2.00	0.00	0.00
14	2217-80-191-AB	0.00	21.20	0.00	0.00
15	2217-80-191-AC	0.00	240.00	0.00	0.00
16	2217-80-796-A7	0.00	3.20	0.00	0.00
17	2217-80-796-A8	0.00	5.60	0.00	0.00
18	2217-80-796-AA	0.00	2.00	0.00	0.00
19	2217-80-796-AB	0.00	17.20	0.00	0.00
20	2217-80-796-AC	0.00	160.00	0.00	0.00
21	2217-80-191-AE	0.00	6.00	0.00	0.00
22	2217-80-796-AE	0.00	4.00	0.00	0.00
23	2217-03-191-01	74.81	33.67	74.81	0.00
24	2217-80-001-03	0.85	0.01	0.61	0.24
25	2217-80-191-40	13.72	0.74	12.65	1.07
26	2217-80-192-40	6.20	0.42	4.21	1.99
27	2217-80-193-40	4.54	0.24	4.05	0.49
28	2251-00-090-05	7.51	0.02	4.22	3.29
Total		107.63	1,250.80	100.55	7.08

Appendix 3.12
Non-utilisation of entire budget provision
(Reference: Paragraph 3.6.9)

(₹ in crore)

Sl. No.	Head	Sub Head	Allotment	Surrender/ re-appropriation
1	2217-80-191-73	SBM	20.00	20.00
2	2217-80-191-76	Urban Renewal Mission- AMRUT	120.00	120.00
3	2217-80-191-80	Implementation of PPP Projects	0.05	0.05
4	2217-80-191-A5	GIA for PMAY	10.00	10.00
5	2217-80-191-A5	GIA for PMAY	5.00	5.00
6	2217-80-789-60	GIA to ULBs for NULM (Central Share)	10.00	10.00
7	2217-80-789-60	GIA to ULBs for NULM (Central Share)	4.00	4.00
8	2217-80-789-99	Grants under recommendation of 15 th Finance Commission	135.00	135.00
9	2217-80-789-A5	GIA for PMAY	5.00	5.00
10	2217-80-789-A5	GIA for PMAY	5.00	5.00
11	2217-80-796-60	GIA for NULM (central Share)	19.00	19.00
12	2217-80-796-60	GIA for NULM (central Share)	8.00	8.00
13	2217-80-796-73	SBM (central Share) including SWM	18.00	18.00
14	2217-80-796-76	Urban Renewal Mission (Central Share)	80.00	80.00
15	2217-80-796-80	Implementation of PPP Projects	0.05	0.05
16	2217-80-796-A1	Grants for Mukhyamantri Shramik Yojana	2.50	2.50
17	2217-80-796-A5	GIA for PMAY	5.00	5.00
18	2217-80-796-A5	GIA for PMAY	20.00	20.00
19	4217-60-190-49	Grants to Institutions for Share Capital	0.10	0.10
20	4217-60-789-53	Urban Land Management and Acquisition	5.00	5.00
21	4217-60-796-50	Construction of building for Govt Employee	135.00	135.00
22	4217-60-796-54	Infrastructures Development for Greater Ranchi Development Agency Ltd.	50.00	50.00
Total			656.70	656.70

Appendix 3.13
Rush of expenditure (Urban Development and Housing Department(Urban Development Division))
(Reference: Paragraph 3.6.10)

(₹ in crore)

Sl. No.	Name of Districts	Name of offices	Head of accounts	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
1	Ranchi	Deputy Secretary, Urban Development Department	4217-60-051-51	107.86	32.86	30
			2217-80-193-07	1.66	0.59	35
			6217-60-193-03	2.02	0.81	40
			2217-80-789-94	14.75	5.94	40
			2217-80-191-AD	1.49	1.02	68
			2217-80-789-93	1.00	0.77	77
			2217-80-191-34	76.63	65.84	86
			2217-80-191-A1	0.18	0.15	86
			2217-80-191-36	3.16	2.75	87
			4217-60-789-51	40.00	34.96	87
			2217-80-191-89	90.00	86.35	96
			2217-80-191-89	40.22	38.78	96
			2217-80-191-93	1.92	1.88	98
			2217-80-191-38	5.99	5.99	100
			2217-80-191-73	15.00	15.00	100
			2217-80-191-86	30.00	30.00	100
			2217-80-191-A9	27.42	27.42	100
			2217-80-191-A9	17.73	17.73	100
			2217-80-192-87	1.00	1.00	100
			2217-80-193-88	1.00	1.00	100
			2217-80-789-89	27.59	27.59	100
			2217-80-789-89	13.80	13.80	100
			2217-80-796-38	12.00	12.00	100
			2217-80-796-73	10.00	10.00	100
			2217-80-796-89	44.49	44.49	100
			2217-80-796-89	26.64	26.64	100
			2217-80-796-A9	19.07	19.07	100
			2217-80-796-A9	12.95	12.95	100
			2217-80-796-AD	0.53	0.53	100
			4217-60-051-52	135.00	135.00	100
			4217-60-796-52	95.00	95.00	100
		Total		876.10	767.92	
		Field Offices				
		Ranchi Municipal Corporation	84480010200830679	2.89	1.15	40
			84480010200830101	0.42	0.30	72
			84480010240000108	0.03	0.03	100
			84480010200830646	31.28	31.28	100
			Total	34.62	32.76	
		JUIDCO	84480012000790102	1.95	0.78	40
			84480012051010545	10.48	4.35	41
			84480012051010545	7.82	3.26	42
			84480012049010679	2.51	1.08	43
			84480012051000545	20.64	10.10	49
			84480012000940679	2.12	1.07	50
			84480012000800679	0.28	0.15	54
			84480012051000545	5.66	3.58	63
			84480012051000545	1.22	1.17	96

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Sl. No.	Name of Districts	Name of offices	Head of accounts	Total Expenditure	Expenditure in March	Percentage of Expenditure in March	
			84480012051010545	0.92	0.89	97	
			84480012000790679	1.91	1.88	98	
			84480012000340679	0.15	0.15	100	
			84480012000790102	0.62	0.62	100	
			84480012038000679	1.01	1.01	100	
			84480012051000545	4.46	4.46	100	
			84480012051010545	2.89	2.89	100	
			84480012051010545	0.39	0.39	100	
			84480012051010545	0.55	0.55	100	
			84480012051010545	4.24	4.24	100	
			84480012052010545	0.06	0.06	100	
			84480012093000679	0.11	0.11	100	
			Total		69.99	42.79	
			2	Dhanbad	Dhanbad Municipal Corporation	84480010200120679	0.04
84480010203000763	1.47	0.79				54	
Total		1.51				0.80	
Chirkunda Municipal Council	84480010203000763	0.03			0.02	56	
	84480010287000679	1.58			1.58	100	
	Total				1.61	1.60	
3	Jamshedpur	Jugsalai Municipal Council	84480010203000763	0.02	0.01	50	
			84480010206000679	0.03	0.02	50	
			Total		0.05	0.03	
		Notified Area Committee, Jamshedpur	844800102A1010679	0.16	0.06	37	
			84480010234010679	9.04	3.61	40	
			84480010202000763	0.38	0.16	42	
			84480010200790679	0.04	0.02	50	
			Total		9.62	3.85	
		Municipal Commissioner, Mango	84480010286000679	1.53	0.62	41	
			84480010233010679	0.95	0.64	67	
			Total		2.48	1.26	
4	Dumka	Municipal Council, Dumka	84480010200330101	0.03	0.02	67	
			84480010200060101	0.01	0.01	100	
			Total		0.04	0.03	
5	Deoghar	Municipal Corporation, Deoghar	84480010238010679	0.05	0.02	47	
			84480010286000679	2.19	2.19	100	
			Total		2.24	2.21	
Grand Total				998.26	852.50		

Appendix 3.14
Amount parked in PL Accounts for more than three years (in test-checked schemes)
(Reference: Paragraph 3.6.12.1)

(₹ in crore)

Sl. No.	Name of test-checked schemes	Balance as on 1 April 2021	Balance as on 31 March 2022	Balance as on 31 March 2023	Balance as on 31 March 2024
Jharkhand Urban Infrastructure Development Company Ltd. (JUIDCO), Ranchi					
1	Raj Bhawan to Booty More Road	25.59	25.59	25.59	25.59
2	Raj Bhawan to Kantatoli Road	59.92	59.92	59.92	59.92
3	Construction of PMU Cell	0.32	0.32	0.32	0.32
4	Smart City Staff Res. Qtr.	5.00	5.00	5.00	5.00
5	Birsa Chowk to Raj Bhawan Road	99.20	99.20	99.20	99.20
6	Nucleus mall FOB	3.50	3.50	3.50	3.50
7	Way Leave Permission RWSS P-2B	0.77	0.77	0.77	0.77
8	Kishoreganj Chowk FOB	4.93	4.93	4.93	4.93
9	Gel Church Complex FOB	2.97	2.97	2.97	2.97
10	Kalirekha Kust Ashram	0.36	0.36	0.36	0.36
Total		202.56	202.56	202.56	202.56
Ranchi Municipal Corporation, Ranchi					
11	Old Head	14.06	14.06	14.06	14.06
12	Office Salary	0.05	0.05	0.05	0.05
13	Grant for Disaster Management	0.43	0.43	0.43	0.43
14	13 th FC	3.45	3.45	3.45	3.45
15	SBM IHHL	1.49	1.49	1.49	1.49
16	13 th FC	42.53	42.53	42.53	42.53
17	Skill Development	3.56	3.56	3.56	3.56
18	13 th FC	4.83	4.83	4.83	4.83
19	General Expenses	0.90	0.90	0.90	0.90
20	13 th FC	2.60	2.60	2.60	2.60
Total		73.90	73.90	73.90	73.90
Dhanbad Municipal Corporation, Dhanbad					
21	Implementation of Urban Water Supply Scheme under JNNURM	3.15	3.15	3.15	3.15
22	Implementation of Dhanbad Urban Water Supply Scheme under JNNURM	17.82	17.82	17.82	17.82
23	Atal Renewal and Urban Transformations	0.33	0.33	0.33	0.33
24	Community Toilet cum Skill Development Centre	0.73	0.73	0.73	0.73
25	14 th FC General Basic Grant	1.38	1.38	1.38	1.38
26	14 th FC Performance Grant (N)	2.61	2.61	2.61	2.61
27	14 th FC Performance Grant (N)	18.27	18.27	18.27	18.27
28	14 th FC Performance Grant (C)	19.66	19.66	19.66	19.66
Total		63.95	63.95	63.95	63.95
Chirkunda Municipal Council, Dhanbad					
29	NA	0.34	0.34	0.34	0.34
30	13 th FC	0.05	0.05	0.05	0.05
31	Construction of Community hall cum Skill Development Centre	0.22	0.22	0.22	0.22
32	14 th FC	0.74	0.74	0.74	0.74
Total		1.35	1.35	1.35	1.35
Jugsalai Municipal Council, Jamshedpur					
33	Sewerage Drainage	0.02	0.02	0.02	0.02
34	Old (General)	0.10	0.10	0.10	0.10
35	Shahari Parivahan	0.03	0.03	0.03	0.03
36	Road	0.02	0.02	0.02	0.02
37	Civic Amenities	0.02	0.02	0.02	0.02
38	Rickshaw/Sewing Machine	0.06	0.06	0.06	0.06
39	Toilet cum Skill Development Centre	0.03	0.03	0.03	0.03
40	IGNOAPS (Pen)	0.02	0.02	0.02	0.02

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Sl. No.	Name of test-checked schemes	Balance as on 1 April 2021	Balance as on 31 March 2022	Balance as on 31 March 2023	Balance as on 31 March 2024
41	Water Supply & Sanitation	0.03	0.03	0.03	0.03
42	Energy Efficiency Services Ltd. (EESL)	0.03	0.03	0.03	0.03
Total		0.36	0.36	0.36	0.36
Notified Area Committee, Jamshedpur					
43	Toilet	0.14	0.14	0.14	0.14
44	Toilet	2.22	2.22	2.22	2.22
45	Sanitation Equipment Purchase	0.85	0.85	0.85	0.85
46	Preparation of DPR	1.86	1.86	1.86	1.86
47	Rickshaw/Sewing Machine	2.60	2.60	2.60	2.60
48	Swachh Bharat Mission	0.09	0.09	0.09	0.09
49	SDRF	1.50	1.50	1.50	1.50
50	Water Supply Scheme at Birsanagar	2.17	2.17	2.17	2.17
51	LED Street light	0.14	0.14	0.14	0.14
52	Electricity bill	0.11	0.11	0.11	0.11
53	SBM (IEC)	0.78	0.78	0.78	0.78
Total		12.46	12.46	12.46	12.46
Mango Municipal Corporation, Jamshedpur					
54	General Head	1.02	1.02	1.02	1.02
55	Mango Water Supply	4.96	4.96	4.96	4.96
56	DC head	0.18	0.18	0.18	0.18
57	DC head 2	0.08	0.08	0.08	0.08
58	Toilet Construction	0.17	0.17	0.17	0.17
59	Nagrik Suvidha	0.13	0.13	0.13	0.13
60	Skill Development	0.13	0.13	0.13	0.13
61	Gareebi Unmulan	1.25	1.25	1.25	1.25
62	MMSY New	0.36	0.36	0.36	0.36
Total		8.28	8.28	8.28	8.28
Deoghar Municipal Corporation, Deoghar					
63	Kaushal Vikash Kendra	0.24	0.24	0.24	0.24
64	Day NULM/E-Rickshaw	0.51	0.51	0.51	0.51
65	SBM-Personal Toilet (C)	0.51	0.51	0.51	0.51
66	SBM-Personal Toilet (P)	0.89	0.89	0.89	0.89
67	International bus stand land acquisition	0.06	0.06	0.06	0.06
Total		2.21	2.21	2.21	2.21
Grand Total		365.07	365.07	365.07	365.07

Appendix 4.1
List of auditable units identified u/s 14 & 15 of CAG's DPC Act
(Reference: Paragraph 4.16)

Sl. No.	Department	Name of the office	District	Audited up to
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	December 2019
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	2014-15
8	Health	District Rural Health Society	Giridih	2013-14
9	Health	District Rural Health Society	Godda	2015-16
10	Health	District Rural Health Society	Gumla	2010-11
11	Health	District Rural Health Society	Hazaribagh	2014-15
12	Health	District Rural Health Society	Jamtara	2012-13
13	Health	District Rural Health Society	Khunti	2015-16
14	Health	District Rural Health Society	Koderma	October 2016
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	2015-16
18	Health	District Rural Health Society	Palamu	2013-14
19	Health	District Rural Health Society	Ranchi	2009-10
20	Health	District Rural Health Society	Ramgarh	2015-16
21	Health	JSHMRS	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	2018-19
26	Education	Jharkhand Shiksha Pariyojana Parishad, Ranchi	Ranchi	2022-23
27	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	2020-21
28	Education	Netarhat Residential School, Netarhat	Netarhat	Feb 2023 (compliance audit)
29	Rural Development	District Resource Person	Deoghar	*
30	Rural Development	District Resource Person	Latehar	*
31	Rural Development	District Resource Person	Hazaribagh	*
32	Rural Development	District Resource Person	Giridih	*
33	Rural Development	District Resource Person	Garhwa	*
34	Rural Development	District Resource Person	Ranchi	*
35	Rural Development	District Resource Person	East Singhbhum (Jamshedpur)	*
36	Rural Development	District Resource Person	Ramgarh	*
37	Rural Development	District Resource Person	West Singhbhum (Chaibasa)	*
38	Rural Development	District Resource Person	Simdega	*
39	Rural Development	District Resource Person	Koderma	*
40	Rural Development	District Resource Person	Dumka	*
41	Rural Development	District Resource Person	Godda	*
42	Rural Development	District Resource Person	Pakur	*
43	Rural Development	District Resource Person	Saraikela	*
44	Rural Development	District Resource Person	Lohardaga	*
45	Rural Development	District Resource Person	Bokaro	*
46	Rural Development	District Resource Person	Chatra	*
47	Rural Development	District Resource Person	Dhanbad	*
48	Rural Development	District Resource Person	Gumla	*
49	Rural Development	District Resource Person	Palamu	*
50	Rural Development	District Resource Person	Sahibganj	*
51	Rural Development	District Resource Person	Jamtara	*
52	Rural Development	District Resource Person	Khunti	*
53	Education (H&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	July 2024
54	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2015-16

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Sl. No.	Department	Name of the office	District	Audited up to
55	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	July 2024 (compliance audit)
56	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
57	Forest	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
58	IT & e-Governance	State Information Commission	Ranchi	December 2016
59	Industry	Jharkhand Industrial Area Development Authority, Ranchi	Ranchi	2021-22
60	Industry	Jharkhand Industrial Area Development Authority, Bokaro	Bokaro	2022-23
61	Industry	Jharkhand Industrial Area Development Authority, Jamshedpur	Jamshedpur	2021-22
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	July 2023 (compliance audit)
65	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
66	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
67	Tourism, Art, Culture and Youth Affairs Department	Jharkhand State Hindu Religion Trust Council	Ranchi	Not audited
68	Tourism, Art, Culture and Youth Affairs Department	Sports Authority of Jharkhand (SAJHA)	Ranchi	Not audited
69	Tourism, Art, Culture and Youth Affairs Department	Football Stadium, Morabadi	Ranchi	Not audited
70	Tourism, Art, Culture and Youth Affairs Department	Jharkhand Kala Mandir, Hotwar	Ranchi	Not audited
71	Tourism, Art, Culture and Youth Affairs Department	Chhau Nritya Kala Kendra	Saraikela	Not audited
72	Tourism, Art, Culture and Youth Affairs Department	Manbhoom Chhau Nritya Kala Kendra	Silli	Not audited
73	Forest	Jharkhand Bio-Diversity Board/ Council, Doranda, Ranchi	Ranchi	2022-23
74	Industry	Chief Executive Officer, Jharkhand State Khadi and Village Industries Board, Ranchi	Ranchi	2019-20
75	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2004-05
76	Women, Child Development & Social Security	Jharkhand Mahila Samakhyia Society, Kadru	Ranchi	2005-06
77	Forest	Forest Development Authority	Ranchi	Not audited
78	Information and Public Relation	Government Press	Ranchi	Not audited
79	Education	Director, R.K. Mission Ashram, Morabadi	Ranchi	2007-08
80	Forest	Jharkhand Udyaan Samittee (JharParks)	Ranchi	2023-24
81	Labour, Employment & Training	Building and Other Construction Welfare Board	Ranchi	March 2020
82	Labour, Employment & Training	CEO, Jharkhand Skill Development Mission	Ranchi	March 2024
83	Rural Development	Jharkhand Social Audit Society	Ranchi	*
84	Rural Works	Jharkhand Rural Road Development Authority	Ranchi	-

Source: Records maintained in the office of the Principal Accountant General (Audit), Jharkhand

*As per Rural Development Department, Government of Jharkhand letter no. 1 dated 10.06.2024 DRDA has been merged with Zila Parishad. Jharkhand Social Audit Society, Ranchi and its 24 subsidiary units at district level named District Resource Person has been included in audit universe.

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

Terms	Basis of calculation and explanation
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Buoyancy ratios	<p><u>Revenue buoyancy w.r.t. GSDP</u> = Rate of growth of Revenue Receipts ÷ Rate of growth of GSDP</p> <p><u>State's Own Revenue buoyancy w.r.t. GSDP</u> = Rate of growth of Own revenue ÷ Rate of growth of GSDP.</p>
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 agencies	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.

Terms	Basis of calculation and explanation
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

Acronyms	Full Form
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingent Bill
DE	Development Expenditure
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005
O&M	Operation and Maintenance
PAC	Public Accounts Committee
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
FFC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax