

Appendix -1.1

Part A: Structure and Form of Government Accounts

(Reference to paragraph: 1.1; page-2)

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 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 B: Layout of Finance Accounts
(Reference to paragraph: 1.1; page -2)

Statement	Lay Out
Statement No.1	Presents the summary of transactions of the State Government—receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2005-06.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, loans and advances Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
Statement No.6	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.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2006.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2005-06 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2005-06.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2005-06.
Statement No.15	Depicts the capital and other expenditure to the end of 2005-06 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Jharkhand.
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 2006 and the interest received during the year.
Statement No.19	Gives the details of earmarked balances of reserve funds.

* Not prepared in the absence of assets and liabilities between Bihar and Jharkhand.

**Part C: List of Terms Used in the Chapter I and basis of their Calculation
(Reference to paragraph: 1.3; page-4)**

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Weighted Interest Rate (I_w)	$I_w = \sum_i^n I_i W_i$, where I_i is the rate of interest on the i^{th} stock of debt and W_i is the share of i^{th} stock in the total debt stock of the State.
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as per cent to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix –1.2

(Reference to paragraph: 1.3 and 1.7; page -3)

SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF JHARKHAND

AS ON 31 MARCH 2006

Liabilities				
As on 31 March 2005			As on 31 March 2006	
(Rupees in crore)			(Rupees in crore)	
9652.84		Internal Debt		13017.79
	3310.44	Market Loans bearing interest	3551.22	
	6.92	Market Loans not bearing interest	2.00	
	4.70	Loans from LIC	4.70	
	1.60	Loans from GIC	1.60	
	917.77	Loans from other institutions	2413.05	
	8.86	Ways and means advances (R.B.I)	8.86	
	5402.55	Special securities issued to NSS Fund of Central Government	7036.36	
		Shortfall in Deposit with Reserve Bank		
2991.81		Loans and Advances from Central Government		2846.40
	127.66	Pre 1984-85 loans	111.07	
	146.53	Non-Plan Loans	132.38	
	2681.77	Loans for state plan scheme	2566.14	
	2.42	Loans for central plan scheme	2.22	
	18.89	Loans for Centrally Sponsored Plan Scheme	20.05	
	14.54	Other ways and means advances	14.54	
150.00		Contingency Fund		150.00
278.04		Small Saving, Provident Fund etc.		490.50
430.32		Deposits		790.25
274.87		Reserve funds		331.33
		Suspense and Miscellaneous Balance		
13,777.88		Total		17626.27

		Assets		
406901		Gross Capital outlay on fixed assets		5908.05
	7.04#	Investment in shares of companies corporation etc.	14.04 #	
	4061.97	Other Capital Outlay	5894.01	
133001		Loans and advances		5067.04
	1095.35	Loans for power project	4746.47	
	207.56	Other Development Loans	287.31	
	27.10	Loans to Government servants and Misc. loans	33.26	
392		Advances		5.48
(-)74.94		Remittance Balance		13.85
1288.79		Suspense and Misc. Balance		382.85
884.41		Cash		(-)54.62
		Cash in Treasuries and Local Remittances		
	2.98	Departmental Cash Balance	110.52	
	0.08	Permanent advances	0.11	
	(-)374.07	Deposit with Reserve Bank	(-)428.84	
	116.22	Investment of earmarked funds	116.22	
	1139.20	Cash Balance Investment	147.37	
6276.68		Deficit on Government Accounts		6303.62
	315.40	Revenue deficit during the year	26.94	
	-	Revenue surplus during the year		
	5961.28	Accumulated Deficit	6276.68	
13,777.88		Total		17626.27

Excludes Rs 2 crore invested from Revenue Account & Rs 5.25 crore shown in the Accounts of Corporations but its source is awaited.

Appendix -1.3
(Reference to paragraph: 1.3; page-3)
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2005-06.

Receipts				Disbursement					
2004-2005			2005-2006	2004-2005		Non plan	Plan	Total	2005-2006
(Rupees in crore)				(Rupees in crore)					
SECTION – A REVENUE									
6660.51	I Revenue receipts		8463.88	6975.91	I Revenue expenditure				8490.82
2382.79	- Tax revenue	2758.04		2943.08	General Services	3267.69	309.74	3577.43	
1052.45	- Non – Tax Revenue	1426.53		2523.57	Social Services	2084.56	975.74	3060.30	
2366.40	- State's share of union taxes	3175.89		1375.02	Education Sport, Art and Culture	1222.12	405.96	1628.08	
85.86	- Non plan grants	111.72		388.75	- Health and Family Welfare	364.44	107.85	472.29	
555.49	- Grant for State Plan Scheme	719.34		117.07	- Water Supply, Sanitation Housing and Urban Development	118.13	48.12	166.25	
217.52	- Grants for Central and Centrally Sponsored Plan Scheme	272.36		10.92	- Information and Broadcasting	12.85	2.37	15.22	
				263.56	- Welfare of Scheduled Caste Scheduled Tribes and other Backward Classes	121.77	136.47	258.24	
				21.21	- Labour and Labour Welfare	18.36	8.28	26.64	
				341.43	- Social Welfare and Nutrition	219.34	266.69	486.03	
				5.61	- Others	7.55	-	7.55	
				1509.19	-Economic Services	1000.13	852.95	1853.08	
				448.88	-Agriculture and Allied Activities	224.09	222.30	446.39	
				298.72	- Rural Development	144.50	317.15	461.65	
				-	- Special Area Programme	-	-	-	
				39.05	- Irrigation and Flood control	115.71	1.18	116.89	
				358.71	- Energy	364.58	76.84	441.42	
				82.34	- Industry and Minerals	20.51	102.24	122.75	
				203.01	- Transport	106.54	67.24	173.78	
				78.48	- General Economic Services	24.20	66.00	90.20	
				0.07	- Grants-in-aid Contributions	0.01	-	0.01	
6660.51			8463.88	6975.91	Total	6352.39	2138.43	8490.82	8490.82
315.40	II.Revenue deficit carried over to Section – B		26.94	-	II.Revenue Surplus Carried over to Section -B				

Receipts				Disbursement					
2004-2005			2005-2006	2004-2005		Non plan	Plan	Total	2005-2006
(Rupees in crore)				(Rupees in crore)					
SECTION – B									
881.40	III. Opening cash including permanent Advances and Cash Balance Investment		884.41	Nil	III. Opening Overdraft from RBI				
	IV. Miscellaneous capital receipts			1333.43	IV. Capital Outlay	2.15	1836.88	1839.03	1839.03
				19.98	General Services		76.17	76.17	
				226.20	Social Services		547.13	547.13	
				34.36	- Education Sports, Art and Culture		171.28	171.28	
				38.42	- Health and Family Welfare		59.25	59.25	
				118.86	- Water Supply, Sanitation		189.50	189.50	
				29.11	- Housing and Urban Development		64.61	64.61	
				5.45	- Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes		62.49	62.49	
				1087.25	Economic Services	2.15	1213.58	1215.73	
				-	- Agriculture and Allied Activities		7.66	7.66	
				540.11	- Rural Development Special Areas Programmes		564.94	564.94	
				256.88	- Irrigation and Flood Control	0.15	340.40	340.55	
				48.40	Energy		30.00	30.00	
				-	- Industry and Minerals	2.00	2.00	4.00	
				241.11	- Transport		249.39	249.39	
				0.75	Other Economic Services		19.19	19.19	
7.58	V. Recoveries of Loans and Advances		9.81	576.80	V. Loans and Advances disbursed	2659.48	1087.36	3746.84	3746.84
-	- From Power Project		-	490.53	- For Power Project	2635.27	1015.85	3651.12	
6.48	- From Government servants	9.58		10.57	- To Government servants	15.74	-	15.74	
1.10	- From others	0.23		75.70	To others	8.46	71.52	79.98	
-	VI. Revenue surplus brought down			315.40-	VI- Revenue Deficit brought down				26.94

3570.10	VII. Public debt receipts		3500.62	801.88	VII – Repayment of Public Debt				281.08
3056.74	-Internal debt other than ways and means Advance and overdraft	3494.84		131.70	- Internal debt other than Ways and Means Advances and overdraft			129.89	
-	Net transactions under Ways and means advance and overdraft			-	Net transactions under Ways and means advance and overdraft			-	
513.36	-Loans and Advances from the Central Government	5.78		670.18	Repayment of Loans and Advances from the Central Government			151.19	
-	VIII- Appropriation to Contingency Fund			-	VIII- Appropriation to Contingency Fund				
128.34	IX-Amount transferred to Contingency Fund			-	IX-Expenditure from Contingency Fund				
2927.42	X-Public Account receipts		3908.13	3602.92	X-Public Account Disbursements				2463.70
254.61	-Small Savings and Provident Funds	408.77		237.63	-Small Savings and Provident Funds			196.32	
156.06	Reserve funds	160.85		87.00	-Reserve Fund			104.40	
(-)57.75	-Suspense and Misc.	89.78		866.16	-Suspense and Misc.			(-)816.16	
1438.44	Remittances	1920.26		1362.97	-Remittances			2009.04	
1136.06	Deposit and Advances	1328.47		1049.16	-Deposit and Advances			970.10	
	XI-Closing Overdraft from Reserve Bank of India			884.41	XI-Cash Balance at end				(-)54.62
					-Cash in Treasuries and Local Remittances				
				(-)374.07	-Deposit with Reserve Bank			(-)428.84	
				3.06	Departmental Cash Balance Including Advances			110.63	
				116.22	Investment of earmarked funds			116.22	
				1139.20	-Cash Balance Investment			147.37	
7514.84	Total		8302.97	7514.84	Total				8302.97

Appendix –1.4
(Reference to paragraph: 1.3; page-3)
SOURCES AND APPLICATION OF FUNDS

		Sources			
2004-2005				2005-2006	
<i>(Rupees in crore)</i>					
6660.51		1. Revenue receipts		8463.88	
7.58		2. Recoveries of loans and advances		9.81	
2768.22		3. Increase in public debt other than overdraft		3219.54	
(-)675.50		4. Net receipts from public account		1444.43	
	16.98	Increase in small savings	212.45		
	86.90	Increase in deposit and advances	358.37		
	69.06	Increase in reserve fund	56.45		
	(-)923.91	Net effect of suspense and miscellaneous transaction	905.94		
	75.47	Net effect of remittance transactions	(-)88.78		
128.34	-	5. Net effect of Contingency Fund transactions	-		
-		6. Decrease in closing cash balance		(+)939.03	
8889.15		Total		14076.69	
Application					
6975.91		1. Revenue expenditure		8490.82	
576.80		2. Lending for development and other purposes (Loan)		3746.84	
1333.43		3. Capital expenditure		1839.03	
-		4. Transfer to Contingency fund		-	
3.01		5. Increase in closing cash balance		-	
8889.15		Total		14076.69	

Explanatory notes for Statement I, II and III:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Statement I, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.
3. Remittance, Suspense and miscellaneous balances include cheques issued but not paid, payments made on behalf of other states and other transactions pending settlement etc.
4. In terms of the Bihar Reorganisation Act, 2000 (No. 30 of 2000) the State of Bihar has been reorganised and a new state known as State of Jharkhand comprising 18 districts of the composite State of Bihar has been formed with effect from 15 November 2000 (*i.e.* appointed day). The apportionment of assets and liabilities of the composite State of Bihar immediately prior to the appointed day as also other financial adjustments are to be done in each case with reference to the provision of the Bihar Reorganisation Act, 2000. Such allocation has so far been made in respect of Public Debt and Cash balance only.

Appendix –1.5
(Reference to paragraph 1.3 & 1.7; page-3)
TIME SERIES DATA ON STATE GOVERNMENT FINANCES

	2001-02	2002-03	2003-04	2004-05	2005-06
<i>(Rupees in crore)</i>					
Part A -Receipts					
1. Revenue Receipts	4495(74)	4937(72)	5638(70)	6661(65)	8464(71)
(i) Tax revenue	1586(35)	1750(35)	1986(35)	2383(36)	2758(32)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	1239(78)	1366(78)	1601(81)	1882(79)	2212(80)
State Excise	100(6)	99(5)	96(5)	146(6)	162(6)
Taxes on Vehicles	86(5)	105(6)	99(5)	130(5)	138(5)
Stamps and Registration fees	64(4)	83(5)	82(4)	87(4)	92(3)
Land Revenue	10(1)	15(1)	17(1)	17(1)	18(1)
Other taxes	87(6)	83(5)	91(4)	121(5)	136(5)
(ii) Non Tax Revenue	852(19)	987(20)	1106(20)	1053(16)	1427(17)
(iii) State's share of Union taxes and duties	1603(36)	1703(35)	1980(35)	2366(35)	3176(38)
(iv) Grants-in-aid from GOI	454(10)	497(10)	566(10)	859(13)	1103(13)
2. Misc. Capital Receipts	-	-	-	-	-
3. Total revenue and Non debt capital receipts (1+2)	4495	4937	5638	6661	8464
4. Recoveries of Loans and Advances	2	3	4	8	10
5. Public Debt Receipts	1585(26)	1889(28)	2422(30)	3570(35)	3501(29)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1196	1481	1951	3057	3495
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	389	408	471	513	6
6. Total receipts in the Consolidated Fund (3+4+5)	6082	6829	8064	10239	11975
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account receipts	1940	3049	3113	2927	3908
9. Total receipts of the State (6+7+8)	8022	9878	11,177	13166	15883
Part B- Expenditure / Disbursement					
10. Revenue Expenditure	4800(82)	5509(83)	5406(83)	6976(79)	8491(60)
Plan	1262(26)	1025(19)	1091(20)	1980(28)	2139 (25)
Non-plan	3538(74)	4484(81)	4315(80)	4996(72)	6352(75)
General Services (including Interests payments)	1840(38)	2753(50)	2609(48)	2943(42)	3578(42)
Social Services	1897(40)	1935(35)	1869(35)	2524(36)	3060(36)
Economic Services	1062(22)	821 (15)	928(17)	1509(22)	1853(22)
Grants-in-aid and Contributions	0.69(..)	0.72(..)	0.52(..)	0.07(..)	-
11. Capital Expenditure	733(12)	866(13)	976(15)	1333(15)	1839(13)
Plan	733(100)	866(100)	976(100)	1333(100)	1837(100)
Non-plan	-	-	-	-	2
General Services	7(1)	30(3)	33(3)	20(2)	76(4)
Social Services	123(17)	162(19)	126(13)	226(17)	547(30)
Economic Services	603(82)	674(78)	817(84)	1087(81)	1216(66)
12. Disbursement of Loans and Advances	329(6)	285(4)	134(2)	577(6)	3747(27)

	2001-02	2002-03	2003-04	2004-05	2005-06
<i>(Rupees in crore)</i>					
13. Total (10+11+12)	5862	6660	6516	8886	14077
14. Repayments of Public Debt	193	986	987	802	281
Internal Debt (excluding Ways Means Advances and Overdrafts)	2(1)	127(13)	106(11)	132(16)	130(46)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	191(99)	859(87)	881(89)	670(84)	151(54)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	6055	7646	7503	9688	14358
17. Contingency Fund disbursements	-	-	128	-	-
18. Public Account disbursements	2463	2434	2913	3603	2464
19. Total disbursement by the State (16+17+18)	8518	10080	10544	13291	16822
Part C - Deficits					
20. Revenue Deficit (-) / Surplus (+) (1-10)	(-)305	(-)572	(+)232	(-)315	(-)27
21. Fiscal Deficit (-) / Surplus (+) (3+4 -13)	(-)1365	(-1720)	(-)874	(-)2217	(-)5603
22. Primary Deficit(-) / Surplus (+) (21-23)	(-)797	(-)301	(+)308	(-)1076	(-)4183
Part D - Other Data					
23. Interest Payments (included in revenue expenditure)	568	1419	1182	1141	1420
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	1762(72)	2944(107)	1627(53)	1741(51)	1611(38)*
25. Financial Assistance to local bodies etc.	367	459	452	958	1156
26. Ways and Means Advances/ Overdraft availed (days)	1	-	31	-	-
27. Interest on WMA/ Overdraft	-	-	1	-	-
28. Gross State Domestic Product (GSDP)	32706	36418 (R. E)	39773(Q)	43687(A)	47117(A)
29. Outstanding Public Debt (year end)	7537	8441	9876	12645	15864
30. Outstanding guarantees (year end)	-	-	-	-	-
31. Maximum amount guaranteed (year end)	-	-	-	-	-
32. Number of incomplete projects	1	1	1	1	11
33. Capital blocked in incomplete projects	907	955	1007	1103	1310

Note: Figures in brackets represent percentages (rounded) to total of each sub heading
R.E: Revised Estimate, Q: Quick and A: Advanced Estimates.

* Excludes figures relating to Excise and prohibition, Transport and Water Resources Departments.

Appendix –1.6

(Reference to paragraph: 1.6.6; page-17)

Statement of outstanding Utilisation Certificates related to Grants-in-aid (State) for the period from 1.4.2005 to 31.3.06 but not received up to 30 September 2006 for Jharkhand State (In lakh of Rupees).

Sl. No.	Department	Year	Due		Received		Awaited		
			Item	Amount	Item	Amount	Item	Amount	
1.	Industry	Up to 2004-05	71	43622.74	6	421.00	65	43201.74	98 (Item)
		2005-06	51	52109.63	18	45609.07	33	6500.56	49702.30 (Amt.)
2.	A.H.	Up to 2004-05	107	737.84	71	445.77	36	292.07	46 (Item)
		2005-06	28	230.48	18	76.72	10	153.76	445.83 (Amt.)
3.	Co-operative	Up to 2004-05	50	12704.70	-	-	50	12704.70	73 (Item)
		2005-06	25	7034.62	2	125.00	23	6909.62	19614.32 (Amt.)
4.	Medical	Up to 2004-05	8	5077.36	7	5057.36	1	20.00	5 (Item)
		2005-06	4	7984.65	-	-	4	7984.65	8004.65 (Amt.)
5.	Agriculture	Up to 2004-05	8	5846.26	-	-	8	5846.26	18 (Item)
		2005-06	11	3839.95	1	47.04	10	3792.91	9639.17 (Amt.)
6.	W.F	Up to 2004-05	3	4623.11	-	-	3	4623.11	18 (Item)
		2005-06	15	1110.20	-	-	15	1110.20	5733.31 (Amt.)
7.	Education	Up to 2004-05	69	58098.24	4	883.80	65	57214.44	101 (Item)
		2005-06	40	33505.28	4	20314.18	36	13191.10	70405.54 (Amt.)
8.	Urban Dev.	Up to 2004-05	381	12872.61	170	10619.10	211	2253.51	802 (Item)
		2005-06	624	30079.15	33	15145.78	591	14933.37	17186.88 (Amt.)
9.	Other	Up to 2004-05	61	14174.89	24	372.49	37	13802.40	58 (Item)
		2005-06	118	21098.76	97	6348.30	21	14750.46	28552.56 (Amt.)
10.	L.R.	Up to 2004-05	-	-	-	-	-	-	2 (Item)
		2005-06	2	24.36	-	-	2	24.36	24.36 (Amt.)
Grand Total			1676	3,14,774.83	455	105465.61	1221	209309.22	

Appendix- 2.1

(Reference to paragraph—2.3.1; page-28)

Areas in which savings exceeding Rs 10 crore occurred

(Rupees in crore)

Grant No. & Name	Major Head & Minor head	Area in which major saving occurred.	Savings	Main reasons for savings
12- Finance Department	2202-01-101-0002-	Strengthening of Primary Education Infrastructure under the recommendation of 12 Finance Commission (Non-plan)	57.82	Reasons not intimated October 2006
	02-109-0005-	Strengthening of Government Secondary School Infrastructure in the Area under the recommendation of 12 Finance Commission (Non-plan)	50.00	Reasons not intimated October 2006
	2210-01-110-0017	Strengthening of Medical Infrastructure in Urban Areas under the recommendation of 12 Finance Commission (Non-plan)	20.00	Reasons not intimated October 2006
	03-103-0005	Strengthening of Medical Infrastructure in Urban Areas under the recommendation of 12 Finance Commission (Non-plan)	37.39	Reasons not intimated October 2006
15- Pension	2071-01-101-2002	Relief to the Pensioners (Non-plan)	74.69	Reasons not intimated October 2006
	102-0001	Payment in India (Non-plan)	26.66	Reasons not intimated October 2006
20. Health, Medical Education and Family Welfare Department	2210-01-001-0013	Sadar Hospitals (Non-plan)	24.54	Reasons not intimated October 2006
	200-0002	Other Dispensaries Leprosy Prevention Programme (Non-plan)	10.22	Reasons not intimated October 2006
	03-103-0001	Primary Health Centre (Non-plan)	29.28	Reasons not intimated October 2006
	0002	Health Sub Centre (Non-plan)	10.69	Reasons not intimated October 2006
	0004	Referral Hospital (Non-plan)	10.12	Reasons not intimated October 2006
	05-105-0002	Patliputra Medical College, Dhanbad (Non-plan)	14.85	Reasons not intimated October 2006
	0003	MGM Medical College, Jamshedpur (Non-plan)	14.19	Reasons not intimated October 2006
	2211-101-0402	Health Sub centre (CPS)	76.44	The anticipated saving of Rs 189.84 lakh was attributed to make fund available for repairing of old vehicles. Reasons for the final saving of Rs 7453.87 lakh have not been intimated (Oct. 06)

	102-0401	Urban Family Welfare Centres (CPS)	31.06	The anticipated saving of Rs 256.15 lakh was attributed to make fund available for repairing of old vehicles. Reasons for the final saving of Rs 2850.10 lakh have not been intimated October 2006.
22- Home Department	2055-104-0002	Unmounted Military Police (Non-plan)	21.53	Reasons not intimated October 2006.
	001-0001	Superintendence (Non-plan)	17.07	Out of anticipated saving of Rs 17,07.32 lakh, the saving of Rs 976.23 lakh was attributed to (i) delay in issue of sanction order and non-receipt of authority letters (Rs 800 lakh) and (ii) non-receipt of bills of Training fee and Traveling Allowance of Trainees (Rs 176.23 lakh). Reasons for the balance anticipated saving of Rs 731.09 lakh have not been intimated October 2006.
	110-0001	Establishment of Chowkidar Dafadar (Non-plan)	22.25	Reasons not intimated October 2006.
	115-0001	Police Modernisation (Non-plan)	68.31	The anticipated saving of Rs 6830.70 lakh was attributed to excess provision of fund, Non-receipt of purchase order non transfer of the money to JAPIT and non-finalisation of tender.
	0601-	Police Modernisation and Building Construction (CSS)	111.61	The anticipated saving of Rs 11161.00 lakh was attributed to less sanction of fund.
42- Rural Development Department	2501-796-0201	Swarnajayanti Gram Swarojgar Yojana (CSS)	37.93	Reasons not intimated October 2006.
	0202-	Swarnajayanti Gram Swarojgar Yojana (Plan)	18.15	Reasons not intimated October 2006.
	2505-01-702-0102	Indira Awas Yojana (CSS)	18.27	Reasons not intimated October 2006.
	796-0201	Overall Rural Employment Programmes (CSS)	129.27	Reasons not intimated October 2006.
	2515-001-0005-	Panchayat Election (Non-plan)	13.57	Reasons not intimated October 2006.
	102-0001	Post-stage 2 Blocks (Non-plan)	19.91	Reasons not intimated October 2006.
	800-0004	Superintending Engineer (REO Regional Establishment) (Non-plan)	15.46	Reasons not intimated October 2006.
	2505-702-0101	Overall rural Employment Programmes (CSS)	80.00	Reasons not intimated October 2006.
	0401	Pradhan Mantri Gramodaya Yojana (CPS)	25.53	Reasons not intimated October 2006.

	796-0202	Indira Awas Yojana (CSS)	69.76	Reasons not intimated October 2006.
	0401	Pradhan Mantri Gramodaya Yojana (CPS)	76.00	Reasons not intimated October 2006.
	4515-103-0101B	Prime Minister's Gram Sadak Yojana (CPS)	18.66	Reasons not intimated October 2006.
	796-0201	Pradhan Mantri Gram Sadak Yojana Construction of Rural Link roads	17.51	Reasons not intimated October 2006.
44- Secondary, Primary and Mass Education Department	2202-01-105-0106	Government Primary and Middle School for Jharkhand area (CSS)	15.38	Reasons not intimated October 2006.
	02-109-0001	Secondary Schools (Non-plan)	18.95	Reasons not intimated October 2006.
	03-103-0004	Teacher's Training College (Non- plan)	20.31	Reasons not intimated October 2006.
	01-800-0109	Jharkhand Education Project (CSS)	20.26	Reasons not intimated October. 2006.
	0110	Informal Education Sarva Shiksha Abhiyan (CSS)	22.50	Reasons not intimated October 2006.
51- Welfare Department	2235-02-102-0602	Consolidated Child Development Scheme (including 52 newly created Child Development Projects) (CSS)	16.06	Reasons not intimated October 2006.
	2236-02-796-0202	Special Scheme for distribution on nutritious food for Family and Child Welfare (Plan)	12.47	Reasons not intimated October 2006.

Appendix – 2.2
(Reference to paragraph: 2.3.1; page-28)
Savings exceeding Rs 1 crore and 10 per cent of provision

(Rupees in crore)

Sl. No.	Revenue Voted	Provision	Saving
1.	1- Agriculture Department	169.56	31.55
2.	2- Animal Husbandry Department	78.50	17.54
3.	3- Building Construction Department	93.64	16.93
4.	4- Co-ordination and Cabinet Secretariat Department	18.59	7.85
5.	6- Election	9.27	2.20
6.	8- Civil Aviation Department	67.52	54.90
7.	10- Energy Department	538.93	87.69
8.	12- Finance Department	189.86	169.37
9.	15- Pension	774.64	117.48
10.	17- Finance (Commercial Tax) Department	19.54	4.88
11.	18- Food Supply and Commercial Department	73.69	7.80
12.	19- Forest and Environment Department	196.76	33.64
13.	20- Health, Medical Education and Family Welfare Department	827.47	359.07
14.	21- Higher Education Department	245.51	45.16
15.	22- Home Department	1159.53	275.13
16.	23- Industry Department	150.96	39.97
17.	25- Institutional Finance and Programme Implementation Department	2.43	1.51
18.	26- Labour, Employment and Training Department	149.54	17.10
19.	29- Mines and Geology Department	18.29	4.50
20.	32- Legislative Council	13.66	1.38
21.	33- Personnel and Administrative Reforms Department	7.17	1.37
22.	38- Registration Department	6.65	1.44
23.	39- Disaster Management Department	169.85	30.55
24.	40- Revenue and Land Reform Department	120.28	19.69
25.	41- Road Construction Department	122.93	14.10
26.	42- Rural Development Department	1060.24	564.20
27.	43- Science and Technology Department	130.69	32.57
28.	44- Secondary, Primary and Mass Education Department	1471.74	148.00
29.	49- Water Resources Department	111.37	21.47
30.	51- Welfare Department	587.56	100.87
31.	52- Art, Culture and Youth Welfare Department	16.23	7.41
Total		8602.60	2237.32

Capital (Voted)			
1	1- Agriculture Department	8.00	3.97
2	2- Animal Husbandry Department	6.85	3.22
3	3- Building Construction Department	69.35	22.33
4	12- Finance Department	19.00	3.26
5	23- Industry Department	40.04	40.04
6	30- Minority Welfare Department	12.13	3.77
7	36- Drinking Water and Sanitation Department	257.13	67.63
8	41- Road Construction Department	296.57	56.92
9	42- Rural Development Department	668.03	101.87
10	43- Science and Technology Department	41.80	16.82
11	47- Transport Department	62.39	52.65
12	48- Urban Development and Housing Department	134.83	25.00
13	49- Water Resources Department	380.01	81.62
14	50- Minor Irrigation Department	68.00	25.84
Total		2064.13	504.94
Grand Total		10666.75	2742.26

Appendix – 2.3
(Reference to paragraph: 2.3.2; page-28)
Excess provision/allotment of fund

(Rupees in lakh)

Sl No.	Grant / Appropriation Number Head of Account	Total Grant	Total Expenditure	Saving	Saving due to excess provision of fund
1.	Grant No. 2 2404 -102- 0010 Non-plan	240.66	169.24	(-)71.42	11.14
2.	Grant No. 12 2052 -090-0008 Non-plan	437.91	358.44	(-)79.47	16.66
3.	Grant No. 23 2851- 102-0103 Plan	150.00	95.10	(-)54.90	54.90
4.	2852- 80-0142 Plan	100.00	31.40	(-)68.60	34.69
5.	796- 0228- Plan	3000.00	1339.96	(-)1660.04	1660.04
6.	Grant No. 27 2014- 800-0001 Non-plan	40.13	20.36	(-)19.77	13.67
7.	Grant No. 30 4225- 796- 0205 Plan	378.00	183.75	(-)194.25	50.00
8.	Grant No. 35 2053- 796- 0203 Plan	14400.00	9750.00	(-)4650.00	3900.00
9.	3454- 02- 204-0001 Non-plan	119.44	89.02	(-)30.42	30.42
10.	0603 (C.S.S)	306.69	245.89	(-)60.80	56.10
11.	Grant No. 36 4215- 01-101- 0101A C.S.S	520.00	204.80	(-)315.20	315.20
12.	102- 0102D C.S.S	4405.00	2781.54	(-)1623.46	1623.46
13.	796- 0601 ACSS	480.00	39.14	(-)440.86	440.86
14.	0602 CSS	4600.00	2548.61	(-)2051.39	2051.39
15.	Grant No. 49 4701- 80- 796- 0202 (Plan)	5020.17	1303.34	(-)3716.83	1008.25
16.	0203 (Plan)	4611.79	948.54	(-)3663.25	1362.50
17.	800-0109 Plan	2119.04	501.68	(-)1617.36	1600.25
18.	Grant No. 51 2225-277-0113 Plan	145.00	53.07	(-)91.93	88.42
19.	796-0215 Plan	100.00	60.47	(-)39.53	39.53
20.	0216 (Plan)	880.00	484.17	(-)395.83	20.30
21.	02-277- 0102 Plan	255.00	180.91	(-)74.09	69.09
22.	796- 0201 Plan	845.00	635.07	(-)209.93	103.63
23.	0203 Plan	70.00	12.82	(-)57.18	57.18
24.	03- 277- 0109 Plan	33.70	2.69	(-)31.01	9.08
25.	2251-090- 0006 Non-plan	189.43	10.23	(-)185.57	185.57
	Total	43446.96	22050.24	(-)21403.09	14802.33

Appendix – 2.4

(Reference to paragraph – 2.3.3; page-28)

Cases of persistent saving exceeding Rs 2 crore and 10 per cent of Provision in each case

SI. No.	Number and name of Grant/ Appropriation	Saving (Amount in crore of rupees) and its percentage to provision in bracket		
		2003-04	2004-05	2005-06
REVENUE VOTED				
1.	1- Agriculture Department	40.57(28)	49.26(33)	31.55(19)
2.	2-Animal Husbandry Department	15.17(26)	19.94(27)	17.54(22)
3.	3-Building Construction Department	16.52(29)	12.47(22)	16.93(18)
4.	8-Civil Aviation Department	29.49(90)	41.32(92)	54.90(81)
5.	15-Pension	344.68(38)	307.71(33)	117.48(15)
6.	17-Finance (Commercial Tax) Department	5.28(30)	5.26(24)	4.88(25)
7.	18- Food Supply and Commercial Department	3.95(18)	42.40(54)	7.80(11)
8.	19-Forest and Environment Department	96.78(39)	23.33(12)	33.64(17)
9.	20-Health, Medical Education and Family Welfare Department	128.10(37)	82.63(18)	359.07(43)
10.	22-Home Department	140.77(22)	160.71(20)	275.13(24)
11.	23-Industry Department	54.81(47)	96.47(58)	39.97(26)
12.	26-Labour, Employment and Training Department	23.82(27)	33.04(26)	17.10(11)
13.	29-Mines and Geology Department	11.12(52)	7.75(38)	4.50(25)
14.	40-Revenue and Land Reform Department	31.52(27)	27.62(23)	19.69(16)
15.	41-Road Construction Department	14.95(20)	20.57(20)	14.10(11)
16.	42-Rural Development Department	643.56(65)	746.33(60)	564.20(53)
17.	43-Science and Technology Department	26.19(48)	79.77(60)	32.57(25)
18.	44-Secondary, Primary and Mass Education Department	272.90(24)	230.84(16)	148.00(10)
19.	49-Water Resources Department	4.26(19)	6.95(31)	21.47(19)
20.	51-Welfare Department	159.99(36)	145.16(27)	100.87(17)
21.	52- Art, Culture and Youth Welfare Department	7.72(41)	10.15(58)	7.41(46)
Capital Voted				
1.	3- Building Construction Department	9.56(19)	43.55(62)	22.33 (32)
2.	30- Minorities Welfare Department	10.09(71)	4.55(46)	3.77(31)
3.	36- Drinking Water & Sanitation Department	154.71(70)	89.84(43)	67.63(26)
4.	42- Rural Development Department	197.12(37)	234.01(30)	101.87(15)
5.	43- Science and Technology Department	3.54(71)	20.83(66)	16.82(40)
6.	48- Urban Development and Housing Department	56.86(51)	67.03(51)	25.00(19)
7.	50- Minor Irrigation Department	15.48(32)	44.11(62)	25.84(38)
Total		2519.51	2653.60	2152.06

Appendix – 2.5
(Reference to paragraph: 2.3.6; page-30)
Cases where supplementary provision proved unnecessary

(Rupees in lakh)

SI. No.	Number and name of Grant/ Appropriation	Supplementary Grant/ Appropriation	Saving
REVENUE			
1.	1- Agriculture Department	11,00.24	31,54.79
2.	2- Animal Husbandry Department	330.99	17,53.90
3.	3- Building Construction Department	14.78	16,93.12
4.	4- Cabinet Secretariat and Co-ordination	327.96	7,84.55
5.	8- Civil Aviation Department	25,00.00	54,90.15
6.	9- Co-operative Department	2.23	6,42.37
7.	11- Excise and Prohibition Department	21.85	96.87
8.	12- Finance Department	88.06	1,69,36.66
9.	16- National Savings	16.48	22.06
10.	17- Finance (Commercial Tax) Department	63.09	4,88.44
11.	19- Forest and Environment Department	10,32.87	33,63.72
12.	22- Home Department	1,30,43.69	2,75,12.88
13.	23- Industry Department	36,49.20	39,96.60
14.	25- Institutional Finance and Programme Implementation Department	20.50	151.39
15.	26- Labour Employment and Training Department	29.37	17,09.65
16.	27- Law Department	2,10.00	4,92.83
17.	29- Mines and Geology Department	1,29.22	4,50.47
18.	30- Minority Welfare Department	4.00	15.00
19.	32- Legislative Council	1,26.00	1,38.20
20.	33- Personnel and Administrative Reforms Department	14.84	1,36.50
21.	35- Planning and Development Department	40.80	23,58.24
22.	36- Drinking Water and Sanitation Department	69.00	8,08.49
23.	37- Rajbhasa Department	43.38	69.53
24.	38- Registration Department	18.63	1,43.74
25.	40- Revenue and Land Reform Department	4,64.21	19,69.04
26.	42- Rural Development Department	78,76.09	5,64,20.49
27.	43- Science and Technology Department	11,21.17	32,57.10
28.	44- Secondary, Primary and Mass Education Department	49,65.06	1,48,00.34
29.	46- Tourism Department	3.66	97.78
30.	47- Transport Department	21.61	76.18
31.	49- Water Resources Department	3,17.06	21,46.70
32.	51- Welfare Department	18,48.07	1,00,87.38
33.	52- Art, Culture and Youth Welfare Department	11.37	7,41.00
CAPITAL			
1.	1-Agriculture Department	1,00.00	3,97.28
2.	2- Animal Husbandry Department	2,89.00	3,21.73
3.	12- Finance Department	2,00.00	3,25.89
4.	14- Repayment of Loan	5,19.43	56,77.32
5.	20- Health, Medical Education and Family Welfare Department	1,73.05	5,48.43
6.	41- Road Construction Department	6.65	56,91.58
7.	42- Rural Development Department	91,09.00	1,01,86.67
8.	48- Urban Development and Housing Department	11,69.75	24,99.86
9.	49- Water Resources Department	2,25.90	81,61.83
10.	51- Welfare Department	1,34.00	2,21.07
Total		51452.26	196037.82

Appendix –2.6
(Reference to paragraph: 2.3.6; page-30)
Cases where supplementary provision proved excessive

SI. No.	Number and name of Grant/ Appropriation	Supplementary Grant/ Appropriation	Saving
REVENUE SECTION		<i>(Rupees in lakh)</i>	
1.	6- Election	7,42.90	2,19.90
2.	7- Vigilance	49.35	41.06
3.	10- Energy Department	3,73,02.10	87,68.92
4.	18- Food Supply and Commercial Department	9,25.00	7,79.70
5.	39-Disaster Management Department	98,88.50	30,54.82
6.	48-Urban Development and Housing Department	24,29.84	1,06.31
7.	50-Minor Irrigation Department	5,30.00	93.49
Capital Section			
8.	36- Drinking Water and Sanitation Department	1,06,63.15	67,63.04
Total		62530.84	19827.24

Appendix –2.7
(Reference to paragraph: 2.3.6; page- 30)

Cases where supplementary provision proved insufficient

<i>(Rupees in lakh)</i>					
SI No.	Grant/ Appropriation No.	Original Grant/ Appropriation	Supplem-entary Provision	Actual Expenditure	Excess Expenditure
Revenue Section					
1	13- Interest Payment	9,23,18.57	3,83.39	14,19,54.50	4,92,52.54
Capital Section					
2	10-Energy Department	5,61,24.09	4,90,94.02	36,81,12.47	26,28,94.36
	Total	14,84,42.66	4,94,77.41	51,00,66.97	31,21,46.90

Appendix -2.8
(Reference to paragraph: 2.3.7; page-30)
Anticipated savings exceeding Rs one crore not surrendered

SL No	Number and name of the Grant/ Appropriation	Saving	Amount Surrendered	Un-surrendered savings	Percentage not surrendered
	Revenue (Voted)	(Rupees in crore)			
1.	1-Agriculture Department	31.55	28.65	2.90	09
2.	2-Animal Husbandry Department	17.54	12.35	5.19	30
3.	4-Cabinet Co-ordination Secretariat Deptt.	7.85	0.50	7.35	94
4.	8-Civil Aviation Department	54.90	-	54.90	100
5.	15-Pension	117.48	-	117.48	100
6.	19-Forest and Environment Department	33.64	12.67	20.97	62
7.	20-Health, Medical Education and Family Welfare Department	359.07	120.36	238.71	66
8.	22- Home Department	275.13	266.12	9.01	3
9.	25- Institutional Finance and Programme Department	1.51	-	1.51	100
10.	26- Labour, Employment and Training Department	17.10	13.98	3.12	18
11.	35- Planning and Development Deptt.	23.58	21.44	2.14	9
12.	40- Revenue and Land Reform Department	19.69	5.02	14.67	75
13.	41- Road Construction Department	14.10	10.59	3.51	25
14.	42- Rural Development Department	564.20	57.06	507.14	90
15.	44- Secondary, Primary and Mass Education Department	148.00	47.77	100.23	68
16.	49- Water Resources Department	21.47	13.76	7.71	36
17.	51- Welfare Department	100.87	31.15	69.72	69
	Capital (Voted)				
1.	2- Animal Husbandry Department	3.22	1.53	1.69	52
2.	3- Building Construction Department	22.33	20.43	1.90	9
3.	12- Finance Department	3.26	1.97	1.29	40
4.	14- Repayment of Loan	56.77	0.36	56.41	99
5.	20- Health, Medical Education and Family Welfare Department.	5.48	2.25	3.23	59
6.	22- Home Department	3.32	0.49	2.83	85
7.	30- Minority Welfare Department	3.77	0.51	3.26	86
8.	41- Road Construction Department	56.92	41.56	15.36	27
9.	42- Rural Development Department	101.87	8.73	93.14	91
10.	47- Transport Department	52.65	50.93	1.72	3
11.	48- Urban Development and Housing Department	25.00	20.39	4.61	18
12.	49- Water Resources Department	81.62	46.95	34.67	42
13.	50- Minor Irrigation Department	25.84	11.12	14.72	57
14.	51- Welfare Department	2.21	--	2.21	100
	Total	2251.94	848.64	1403.30	

Appendix -2.9
(Reference to paragraph: 2.3.7; page-31)
Surrender on 31 March 2006

(Rupees in thousand)

Grant No.	Revenue	Capital	Total
1	27,87,68	10,00	27,97,68
2	12,14,68	1,52,81	13,67,49
3	16,29,63	20,43,08	36,72,71
4	50,01	--	50,01
6	2,20,39	--	2,20,39
9	5,71,03	--	5,71,03
10	87,26,11	39,51,00	1,26,77,11
11	1,04,94	--	1,04,94
12	1,73,49,00	1,97,28	1,75,46,28
13	26,42	--	26,42
14	--	36,27	36,27
16	22,38	--	22,38
17	4,78,10	--	4,78,10
18	7,33,21	--	7,33,21
19	12,66,63	--	12,66,63
20	1,06,71,44	2,25,17	1,08,96,61
21	45,16,24	--	45,16,24
22	2,61,11,80	49,06	2,61,60,86
23	38,18,59	40,04,00	78,22,59
24	62,28	--	62,28
26	13,98,17	--	13,98,17
27	4,60,87	45,00	5,05,87
28	90,89	--	90,89
29	4,58,76	--	4,58,76
30	11,00	51,02	62,02
32	1,32,98	7,97	1,40,95
33	1,34,72	--	1,34,72
34	3,56,99	--	3,56,99
35	20,44,47	--	20,44,47
36	8,53,64	69,40,76	77,94,40
37	63,58	--	63,58
38	1,48,43	--	1,48,43
39	1,22,64,76	--	1,22,64,76
40	5,01,88	--	5,01,88
41	10,58,72	41,55,87	52,14,59
42	57,05,77	8,73,01	65,78,78
43	32,63,69	20,06,42	52,70,11
44	47,76,96	1,05	47,78,01
46	83,41	--	83,41
47	2,68	50,93,09	50,95,77
48	1,53,55	20,38,72	21,92,27
49	12,65,63	7,23,70	19,89,33
50	26,25	11,12,21	11,38,46
51	21,29,90	--	21,29,90
52	6,47,81	12,09,24	18,57,05
Total	11,83,96,07	3492673	15,33,22,80

Surrendered before 31 March 2006			
1	77,58	3,30,00	4,07,58
2	20,24	--	20,24
20	13,64,59	--	13,64,59
22	5,00,00	--	5,00,00
23	2,33,91	--	2,33,91
35	1,00,00	--	1,00,00
49	1,10,00	39,71,00	40,81,00
51	9,85,00	--	9,85,00
Total	339132	430100	769232
Grand Total	12178739	3922773	16101512

Appendix- 2.10
(Reference to paragraph: 2.3.7; page-31)

Amount surrendered during March 2006 exceeding Rupees one crore

(Rupees in crore)

Sl. No.	Grant No. & Name	Grant/ Appropriation	Amount Surrendered
1.	1. Agriculture Department	Revenue Voted	27.88
2.	2. Animal Husbandry Department	Revenue Voted	12.15
		Capital Voted	1.53
3.	3. Building Construction Department	Revenue Voted	16.30
		Capital Voted	20.43
4.	6. Election	Revenue Voted	2.20
5.	9. Co-operative Department	Revenue Voted	5.71
6.	10. Energy Department	Revenue Voted	87.26
		Capital Voted	39.51
7.	11. Excise and Prohibition Department	Revenue Voted	1.05
8.	12. Finance Department	Revenue Voted	173.49
		Capital Voted	1.97
9.	17- Finance (Commercial Tax) Department	Revenue Voted	4.78
10.	18. Food Supply and Commercial Department	Revenue Voted	7.33
11.	19. Forest and Environment Department	Revenue Voted	12.67
12.	20. Health, Medical Education and Family Welfare Department	Revenue Voted	106.71
		Capital Voted	2.25
13.	21-Higher Education Department	Revenue Voted	45.16
14.	22- Home Department	Revenue Voted	261.12
15.	23. Industry Department	Revenue Voted	38.19
		Capital Voted	40.04
16.	26. Labour, Employment and Training Department	Revenue Voted	13.98
17.	27. Law Department	Revenue Voted	4.61
18.	29. Mines and Geology Department	Revenue Voted	4.59
19.	32. Legislative Council	Revenue Voted	1.33
20.	33. Personnel and Administrative Reforms Department	Revenue Voted	1.35
21.	34. Jharkhand Public Service Commission	Revenue Charged	3.57
22.	35. Planning and Development Department	Revenue Voted	20.44
23.	36. Drinking Water and Sanitation Department	Revenue Voted	8.54
		Capital Voted	69.41
24.	38. Registration Department	Revenue Voted	1.48
25.	39. Disaster Management Department	Revenue Voted	122.65
26.	40. Revenue and Land Reform Department	Revenue Voted	5.02
27.	41. Road Construction Department	Revenue Voted	10.59
		Capital Voted	41.56
28.	42. Rural Development Department	Revenue Voted	57.06
		Capital Voted	8.73
29.	43. Science and Technology Department	Revenue Voted	32.64
		Capital Voted	20.06

30.	44- Secondary, Primary and Mass Education Department	Revenue Voted	47.77
31.	47- Transport Department	Capital Voted	50.93
32.	48- Urban Development and Housing Department	Revenue Voted	1.54
		Capital Voted	20.39
33.	49. Water Resources Department	Revenue Voted	12.66
		Capital Voted	7.24
34.	50. Minor Irrigation Department	Capital Voted	11.12
35.	51. Welfare Department	Revenue Voted	21.30
36.	52. Art, Culture and Youth Department	Revenue Voted	6.48
		Capital Voted	12.09
Total			1526.86

Appendix – 2.11
(Reference to paragraph: 2.4; page-31)
Excess surrender than savings

(Rupees in lakh)

SI. No	Grant / Appropriation No.	Provision	Saving	Surrender	Excess Surrendered
	Revenue Section				
1.	6 - Election	927.46	219.90	220.39	0.49
2.	11- Excise and Prohibition Department	757.36	96.87	104.94	8.07
3.	12- Finance Department	18936.04	16936.66	17349.00	412.34
4.	16-National Savings	327.79	22.06	22.38	0.32
5.	23-Industry Department	15095.92	3996.60	4052.50	55.90
6.	29- Mines and Geology Department	1829.24	450.47	458.76	8.29
7.	36- Drinking Water and Sanitation Department	18062.38	808.49	853.64	45.15
8.	38- Registration Department	665.16	143.74	148.43	4.69
9.	39- Disaster Management Department	16984.75	3054.82	12264.76	9209.94
10.	43- Science and Technology Department	13068.56	3257.10	3263.69	6.59
11.	48- Urban Development and Housing Department	6726.15	106.31	153.55	47.24
	Capital Head				
1	36- Drinking Water and Sanitation Department	25713.15	6763.04	6940.76	177.72
2	43- Science and Technology Department	4180.00	1682.43	2006.42	323.99
	Total	123273.96	37538.49	47839.22	10300.73

Appendix 2.12
(Reference paragraph 2.4 ; page-31)
Surrender inspite of Excess Expenditure

(Rupees in lakh)

SI No.	Grant/Appropriation No.	Provision	Excess Expenditure	Surrender
	Revenue Section			
1.	13- Interest Payment	92701.96	49252.54	26.42
	Capital Section			
1.	10- Energy Department	105218.11	262894.36	3951.00
	Total	197920.07	312146.90	3977.42

APPENDIX – 2.13
(Reference to Paragraph: 2.5; page-31)

Excessive/unnecessary re-appropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation/surrender	Total grant	Expenditure	Amount of Final Savings (-) /Excess (+)
1.	2	2405- 796- 0206- Plan	145.19	-	(-) 9.33	135.86	254.10	+ 118.24
2.	3	4216-01-700-0101 Plan	362.00	-	(-)41.20	320.80	479.89	+159.09
3.		796-0202 Plan	585.96	-	(-) 110.16	475.80	709.70	+ 233.90
4.	6	2015-103-0001 Non-plan	0.20	305.50	(-)85.58	220.12	236.51	+ 16.39
5.	11	2039-001-0001 Non-plan	96.30	21.85	(-)12.83	105.32	112.64	+ 7.32
6.	12	2406- 01-101-0005 Non-plan	600.00	-	(-)600.00	-	568.93	+ 568.93
7.	23	2851-102-0002A Non –plan	-	236.66	(-)24.39	212.27	260.43	+48.16
8.	36	4215- 01-0102 Plan	333.57	2500.00	(-)580.08	2253.49	2389.69	+ 136.20
9.		796- 0103 Plan	1410.50	-	(-)166.38	1244.12	1285.64	+ 41.52
10.	39	2245-05-101-0001 Non-plan	1750.00	820.50	(-)1575.00	995.50	2396.50	+1401.00
11.		0002- Non-plan	5250.00	2461.00	(-)4728.00	2983.00	7189.00	+4206.00
12.	41	3054-03-337-0001 Non-plan	7400.00	-	(-)883.94	6516.06	6942.50	+ 426.44
13.	42	2053-796-0202 Plan	1657.80	-	(-)15.62	1642.18	1868.53	+ 226.35
14.		4515- 103-0110 Plan	4370.00	-	(+)244.43	4614.43	3883.60	(-)730.83
15.	43	2203- 105-0101 Plan	200.00	-	(-)31.84	168.16	197.23	+ 29.07
16.		800-0102 Plan	3069.00	-	(-)190.17	2878.83	3402.64	+ 523.81
17.		4202- 02-104-0102 Plan	1700.00	-	(-)318.80	1381.20	1705.19	+ 323.99

Appendix – 2.14
(Reference to paragraph: 2.6; page-31)

STATEMENT OF UNRECONCILED EXPENDITURE

Sl. No.	Department	Units	Amount (Rupees in crore)
1.	Finance Department	87	891.83
2.	Human Resources Department	648	1595.36
3.	Transport Department	08	16.99
4.	Revenue & Land Reforms	19	23.00
5.	Law Department	15	1.06
6.	Road & Building Construction Department	09	24.42
7.	Panchayati Raj	03	(0.0083) 00.00
8.	Water Resources Department	10	87.27
9.	Forest and Environment Department	07	3.23
10.	Energy Department	02	443.74
11.	Stamp and Registration Department	09	1.80
12.	Food Supply and Commerce Department	01	64.16
13.	Mines & Geology	06	5.66
14.	Police (Home) Department	03	33.24
15.	Cabinet Sectt Services	08	18.93
16.	Medical and Public Health	116	507.13
17.	Housing Department	28	38.74
18.	Labour & Employment Department	19	24.27
19.	Social Security and Welfare	22	695.23
20.	Information & Publicity Department	03	15.22
21.	Urban & Planning Development	04	34.77
22.	Animal Husbandry (Fisheries) Department	25	28.58
23.	Rural Development Department	162	621.53
24.	Industry Department	404	71.32
25.	Tourism Department	09	22.84
26.	Agriculture Department	09	37.20
Total		1636	5307.52

Appendix- 2.15
(Reference to paragraph: 2.7; page-32)

**Expenditure on new services/ new instrument of
Services in Excess of the budget provision**

(Rupees in lakh)

Sl. No.	Grants Appropriation Number/ Head of Account	Provision	Actual Expenditure	Excess
1.	Grant No. 10 6801- Loans for Power Project 00 800- Other Loans to Electricity Boards 0001-Loans to Jharkhand State Electricity Board (Non-plan)	3000.00	285591.09	282591.09
2.	Grant No. 51 2251- Secretariat Social Services 00- 090- Secretariat 0006- Welfare Department Non-plan	3.86	10.23	6.37
Total		3003.86	285601.32	282597.46

Appendix-3.1
(Reference to paragraph No.3.1.7.4; page-38)

Status of Diagnostic Equipments in test checked units

Unit	X-ray				Ultrasound				ECG				EEG			
	P	S	I	U	P	S	I	U	P	S	I	U	P	S	I	U
SH Chaibasa	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
SH Dhanbad	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y
SH Gumla	Y	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
SH Hazaribagh	Y	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
SH Ranchi	Y	N	N	N	Y	N	N	N	Y	N	N	N	N	N	N	N
SH Garhwa	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
SDH Bokaro	Y	Y	Y	N	Y	Y	Y	N	N	N	N	N	N	N	N	N
SDH Tenughat	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	N	N	N	N
SDH Latehar	Y	Y	N	N	Y	Y	N	N	N	N	N	N	N	N	N	N

P=Purchased, S= Supplied, I=Installed, U=Utilised, Y=Yes and N=No

Appendix – 3.2
(Reference to paragraph: 3.2.7.1; page-52)

Allotment and Lifting of Food Grains (WHEAT) under BPL and AAY scheme at State level

(Figures in M.T.)

Year	BPL				AAY			
	Allotment	Lifting	Shortfall	Per cent	Allotment	Lifting	Shortfall	Per cent
2001-02	340491	141967	198524	58	52961	18530	34431	65
2002-03	428123	196646	231477	54	82519	60766	21753	26
2003-04	341308	223053	118255	35	68736	63178	5558	8
2004-05	318096	233847	84249	26	91260	75367	15893	17
2005-06	251232	192632	58600	23	136308	123657	12651	9
Total	16,79,250	9,88,145	6,91,105	41	4,31,784	3,41,498	90,286	21

Allotment and Lifting of Food grains (RICE) under BPL and AAY at State level

(Figures in M.T.)

Year	B P L				AAY			
	Allotment	Lifting	Shortfall	Per cent	Allotment	Lifting	Shortfall	Per cent
2001-02	224906	62504	162402	72	36650	12886	23764	65
2002-03	386769	40001	346768	90	71417	48274	23143	32
2003-04	497960	75017	422943	85	85200	75207	9993	12
2004-05	483016	181601	301415	69	113120	89892	23228	21
2005-06	448992	149152	299840	67	168960	143655	25305	15
Total	20,41,643	5,08,275	15,33,368	77	4,75,347	3,69,914	1,05,433	22

Appendix – 3.3
(Reference to paragraph: 3.2.9.1; page-56)
Excess issue of food grains shown by BSFC

Sl. No	District	Period	Quantity of food grains lifted as per report of Marketing Officer/Block Supply Officer	Quantity of food grain shown to have been issued by BSFC	Excess shown by BSFC	Cost of excess food grain (Rs in crore)	Remarks
1.	Daltonganj	2004-05 to 2005-06	49,444.43 MT	54,534.09 MT	5089.66 MT	2.77	Under BPL category of TPDS scheme AAY category of TPDS scheme
2.	Hazaribagh	2004-05	10,608.00 MT	11,378.00 MT	770.00 MT	0.19	
3.	Ranchi	2004-05	45,791.00 MT	52,104.00 MT	6313.00 MT	3.23	
Total			1,05,843.43 MT	1,18,016.09 MT	12172.66 MT	6.19	

Appendix -3.4

(Reference to paragraph: 3.3.7.3; page-64)

Variation in the amount of stipend given under Pre-Matric Scholarship Scheme to the children of those engaged in unclean occupations.

(Rupees in lakh)

Year	No. of Beneficiaries	Allotment	Rate per beneficiary per year	Total Admissible amount	Actual Expenditure	Amount of Excess expenditure	Fund not Utilized	percentage of fund not utilised
2001-02	10	3.60	250	0.03	0.18	0.15	3.42	95
2002-03	200	3.13	250	0.50	1.41	0.91	1.72	55
2003-04	168	1.75	400	0.67	1.75	1.08	-	-
2004-05	130	1.72	400	0.52	1.10	0.58	0.62	36
2005-06	195	2.00	400	0.78	1.50	0.72	0.50	25
Total	703	12.20		2.50	5.94	3.44	6.26	51

Appendix-3.5

(Reference to paragraph: 3.3.8.2; page-65)

The details of stipend/scholarship money remaining undisbursed as on 31 March of each financial year :

(Rupees in lakh)

Sl. No	Districts	2001-02		2002-03		2003-04		2004-05		2005-06	
		SC	ST								
1.	Deoghar	16.14	12.12	14.24	29.57	0.21	1.29	0.21	1.29	0.04	1.29
2.	Dumka	0.60	24.56	2.41	24.82	-	-	-	-	-	-
3.	Hazaribagh	1.51	1.96	15.23	9.99	31.94	15.33	22.86	16.27	13.26	0.47
4.	Jamtara	5.35	19.58	17.40	11.53	31.67	7.11	23.36	-	35.22	11.54
	Total	23.60	58.22	49.28	75.91	63.82	23.73	46.43	17.56	48.52	13.30

Appendix –3.6

(Reference to paragraph: 3.3.8.2; page-65)

Statement for over/excess payment of Post Matric Scholarship

Year	Name of college	No. of students	No. of months	Total excess/over payment (Amount in Rupees)
2003-04	Deoghar College, Deoghar	57	116	27610
	A.S. College, Satsang Deoghar	21	111	8860
	Madhupur College, Madhupur	28	100	19060
	R D Bajla College, Deoghar	1	10	1200
	Jamtara College, Jamtara	40	195	18585
	Women's College, Jamtara	18	72	8505
	Total		165	604
2004-05	Deoghar College, Deoghar	102	61	73425
	A.S. College, Satsang Deoghar	35	67	24845
	Madhupur College, Madhupur	55	36	45900
	R D Bajla College, Deoghar	2	10	900
	Jamtara College, Jamtara	39	208	20295
	Women's College, Jamtara	42	118	18585
	BJA College, Kundhit	15	93	6435
	Total		290	593
2005-06	Deoghar College, Deoghar	91	93	81120
	A.S. College, Satsang Deoghar	14	73	14340
	Madhupur College, Madhupur	89	127	90420
	Jamtara College, Jamtara	84	456	70035
	Women's College, Jamtara	26	51	11520
	BJA College, Kundhit	22	80	9180
	Total		326	880
Grand Total		781	2077	5,50,820

Appendix – 3.7

(Reference to paragraph: 3.3.8.3; page-66)

Non-payment of re-imburement fees to college: Rs 30.87 lakh

(Rupees in lakh)

Name of Colleges	Year	Amount of fees due	Amount paid	Balance for payment
Mahila College, Chaibasa	1994-95 to 2004-05	19.34	6.82	12.52
St Augustin College, Manoharpur	1998-99 to 2005-06	4.63	Nil	4.63
Tata College, Chaibasa	2005-06	13.72	Nil	13.72
	Total	37.69	6.82	30.87

Appendix-3.8
(Reference to paragraph: 3.3.9; page-66)
 Funds received and utilised (Source: TWC Ranchi)

(Rupees in lakh)

Year	Category	Total funds available	Actual expenditure	Percent-age utilisation
2001-02	SC	NA	NA	NA
	ST	NA	NA	NA
2002-03	SC	20.00	20.00	100
	ST	105.75	105.75	100
2003-04	SC	20.00	20.00	100
	ST	55.75	55.75	100
2004-05	SC	5.40	5.40	100
	ST	60.00	60.00	100
2005-06	SC	45.00	39.49	88
	ST	13.00	Nil	0
Total	SC	90.40	84.89	94
	ST	234.50	221..50	94
Grand Total		324.90	306.39	94

Appendix-3.9
(Reference to paragraph: 3.3.10; page-67)
 Allotment and expenditure (Source: TWC)

(Rupees in lakh)

Year	Total funds available	Actual expenditure	Percentage utilisation
2001-02	36.57	NA	Nil
2002-03	22.48	15.31	68
2003-04	44.00	17.73	40
2004-05	40.85	18.92	46
2005-06	64.33	14.33	22
Total	208.23	66.29	32

Appendix-3.10
(Reference to paragraph: 3.3.11.7; page-71)
Unauthorised occupation of SC & ST boys' hostel

Year of completion	Name of hostels	Capacity	Value (Rupees in lakh)	Unauthorised occupation
July 2004	ST Boys at ITI, Ranchi	100	61.70	The ground floor of the hostel was unauthorisedly occupied by public using the room of ground floor as store. The upper floor was already occupied by police constables
2001-02	Premises of Boys High School Tundi, Dhanbad	100	61.70	Unauthorisedly occupied by the authority of Kasturba Gandhi Vidyalaya
2003-04	Welfare hostel in Baniyadih school, Barmasia, Dumka	100	61.70	Unauthorisedly occupied by the authority of Kasturba Gandhi Vidyalaya
January 2004	ST, Boys Hostel, Maniyadih, Dhanbad	50	24.55	Unauthorisedly occupied by police pickets.
N.A.	ST Boys and Girls Hostel of JTRI, Ranchi	100	61.70	Unauthorisedly occupied by outsiders and Jharkhand State Tribble Co-operation Development Corporation.
Total		450	273.45	

Appendix-3.11
(Reference to paragraph: 3.3.14.2; page-72)
Poor Performance of Pre-Examination training centres

Year	Name of course	Capacity	No of Students enrolled	No of Students selected	Percentage of successful students
2001-02	NA	135	NIL	NIL	
2002-03	State civil services	25	28	NIL	
	Asstt. grade	20	25	3	
	Stenographer	40	33	3	
	L.D.C.	20	19	1	
	Computer (Software)	30	32	2	
	Total	135	137	9	6.56
2003-04	State civil services	25	20	9	
	Asstt. grade	20	10	4	
	Stenographer	40	12	2	
	L.D.C.	20	9	1	
	Computer (Software)	30	30	-	
	Total	135	81	16	19.75
2004-05	State civil services	25	14	1	
	Asstt. grade	20	25	-	
	Stenographer	40	11	-	
	L.D.C.	20	9	1	
	Computer (Software)	30	30	-	
	Computer (Hardware)	-	13	-	
	Total	135	102	2	1.96
2005-06	N.A.	135	NIL	NIL	

Appendix - 3.12
(Reference to paragraph: 3.4.5; page-78)

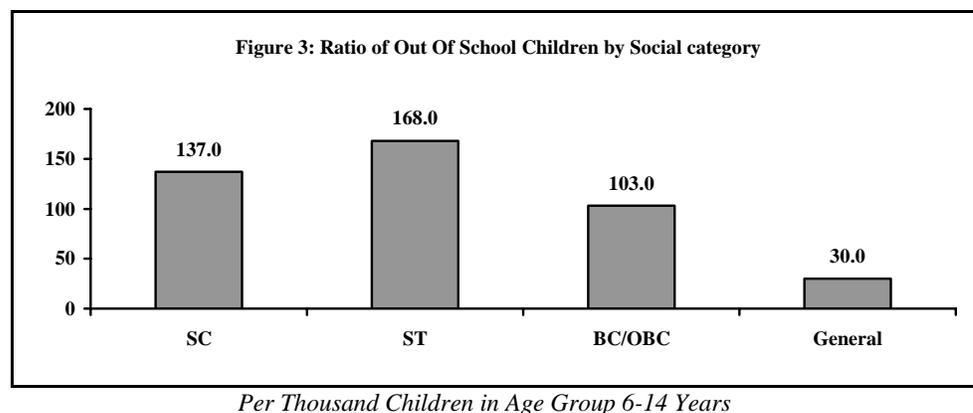
Summary of findings of Social and Rural Research Institute (SRI)

1.1 Coverage of children under SSA

The main objective of SSA is to ensure enrolment of all children in the age group 6-14 years in primary schools. To assess whether this has been achieved, an estimation of the number of children in the age group 6-14 was done to identify if there is complete enrolment of children in that age group in schools.

The total number of children estimated in the age group of 6-14 years is 65,29,284, out of which 35,28,350 are males and 30,00,935 are females. Among these children it is estimated that a total of 7,54,521 children are out of school, out of which 3,06,762 are males and 4,47,759 are females. In terms of ratios, about 116 children per 1,000 in the age group 6-14 years were out of school in Jharkhand. Out of this 128 children were out of school in rural areas and 54 in urban areas. Across the gender divide, it was found that 149 girls and 87 boys were out of school.

A distribution of out of school children by social category is presented below:



The gender divide among children out of school is very prominent with considerably higher proportion of girls being out of school than boys. Also when looking at the social groups, it was found that there were more children from marginalised social groups like Scheduled Castes and Scheduled Tribes who were out of school.

1.2 Coverage of schools under SSA

About 7.4 per cent of the villages and 26.5 per cent of the urban blocks were not covered by schools. Among those schools covered under the study, reportedly about 99.1 per cent of primary, 99.1 per cent of upper primary and 100.0 per cent of high schools had received grants/aid under Sarva Shiksha Abhiyan funds. Among these 100.0 per cent of primary, 98.8 per cent of upper

primary and 100.0 *per cent* of high schools in urban areas and 98.6 *per cent* of primary, 99.4 *per cent* of upper primary and 100.0 *per cent* of high schools in rural areas reported receiving grants/aid under SSA.

1.3 Civil works & Facilities under SSA

Among the schools in which civil works were taken up, about 20.8 *per cent* of primary, 42.5 *per cent* of upper primary and 42.9 *per cent* of high schools reported constructing new buildings for the schools and about 49.7 *per cent* of primary, 51.2 *per cent* of upper primary and 57.1 *per cent* of high schools reported utilising funds for repairing existing structures. Some schools also reportedly gained sanitation facilities as 11.0 *per cent* of primary, 19.8 *per cent* of upper primary and 0.4 *per cent* of high schools reporting construction of toilets. Also about 6.2 *per cent* of primary, 11.2 *per cent* of upper primary and 0.3 *per cent* of high schools reported constructing separate toilets for girls, in addition to existing toilets.

About 2.5 *per cent* of primary, 4.6 *per cent* of upper primary and 0.3 *per cent* of high schools reportedly utilised SSA funds to construct library and 2.8 *per cent* of primary, 7.1 *per cent* of upper primary and 0.6 *per cent* of high schools reported constructing staff rooms for the teachers. About 5.5 *per cent* of primary, 11.3 *per cent* of upper primary and 0.4 *per cent* of high schools reported constructing separate room for the headmaster, which is basically one of the provisions under SSA for upper primary schools.

Many schools have also reported utilising the funds under SSA to create facilities for better learning environment for the children. Some of these were Library Books (11.3 *per cent* in primary, 19.1 *per cent* in upper primary and 0.4 *per cent* in high schools), Computers (0.6 *per cent* in primary, 5.0 *per cent* in upper primary schools and none of the upper primary with high schools), Blackboards (33.4 *per cent* in primary, 31.3 *per cent* in upper primary and 0.4 *per cent* in high schools) and Electric Fittings (2.0 *per cent* in primary, 6.7 *per cent* in upper primary and 0.3 *per cent* in high schools). Some of the other items for which SSA funds were utilised include Reference Books (11.2 *per cent* in primary, 11.2 *per cent* in upper primary and 0.1 *per cent* in high schools), Computer Training (0.6 *per cent* in primary and 2.9 *per cent* in upper primary schools) and essential items like Chalk (35.3 *per cent* in primary, 33.5 *per cent* in upper primary and 0.6 *per cent* in high schools) and Dusters (32.4 *per cent* in primary, 32.0 *per cent* in upper primary and 0.4 *per cent* in high schools). In a good number of schools, the verification of assets created out of SSA funds could not be verified.

1.4 Utilisation of grants under SSA

Provisions have been made for various grants under SSA to schools and teachers for procurement as well as replacement of teaching equipment, preparation of teaching learning material, assist schools upgraded from EGS to primary schools to buy equipment and also in order to integrate disabled children in the mainstream education. It was found that about 85.0% of primary, 86.3 *per cent* of upper primary and 42.9 *per cent* of high schools had accessed the school grant, almost 81.1 *per cent* of primary, 80.9 *per cent* of

upper primary and 71.4 per cent of high schools had received the teachers grant and 2.7 per cent of primary, 6.1 per cent of upper primary and 14.3 per cent of high schools had accessed the grant provided for disabled children.

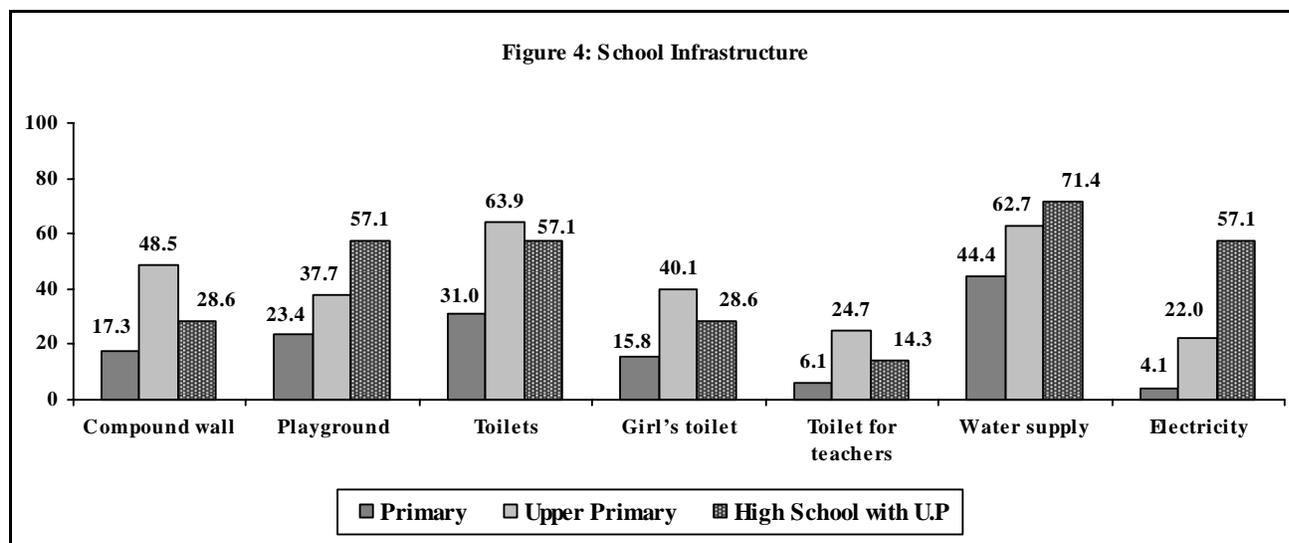
1.5 Community Involvement

It was found that about 46.4 per cent of primary, 44.3 per cent of upper primary and 0.8 per cent of high schools with upper primary sections had education committees formed in the locality. In 44.1 per cent of primary, 44.1 per cent of upper primary and 0.8 per cent of high schools, the committees also had bank accounts jointly started with the headmaster of the school to bring in accountability to the expenditures incurred for the development of the school. Reportedly, in 69.8 per cent of schools the community members have also been trained under SSA.

1.6 School infrastructure

About 8.2 per cent of primary and 0.9 per cent of upper primary schools were operating in kuccha structures, which are basically not structurally stable and hence not suitable for running an institution like school. While in 4.7 per cent of primary and 7.5 per cent of upper primary schools the structures were observed to be semi-Pucca and about 78.4 per cent of primary, 90.4 per cent of upper primary and all of the high schools with upper primary sections were pucca structures. Interestingly, about 8.8 per cent of primary and 1.2 per cent of upper primary schools did not have any building at all.

A broad overview of the infrastructure in the schools is given in the chart below:



In percentages

- Among such schemes 17.5 per cent of primary, 15.7 per cent of upper primary and 28.6 per cent of high schools reported implementing Operation Blackboard.

- Mid-day meal scheme, one of the flag ship programmes of the Government, is reportedly implemented in 82.5 *per cent* of primary, 94.6 *per cent* of upper primary and 42.9 *per cent* of high schools with upper primary sections among the schools covered in the State.

- Among the funded programmes, 2.3 *per cent* of primary and 4.5 *per cent* of upper primary schools reported implementation of Janashala, which is basically a UNICEF assisted initiative to enhance the learning experience in government schools. This scheme was not implemented in high schools with upper primary.

- In order to cater to special education needs of the girl children, NPEGEL is being implemented in about 2.9 *per cent* of primary and 9.0 *per cent* of upper primary schools and none of the high schools with upper primary sections reported implementing NPEGEL. Apart from regular schooling, schemes are also being implemented to bring back those children who have dropped out by conducting back to school camps. About 7.9 *per cent* of primary, 11.5 *per cent* of upper primary and 14.3 *per cent* of high schools among the schools covered in the state reported that back to school camps are being conducted.

- In this regard 89.2 *per cent* of primary, 86.8 *per cent* of upper primary and 85.7 *per cent* of high schools reported that teaching learning materials (TLM) have been given to all the classes and about 8.5 *per cent* of primary, 12.4 *per cent* of upper primary schools and 14.3 *per cent* of the high schools with upper primary sections reported that TLM have been given to some of the classes. About 2.3 *per cent* of primary and 0.9 *per cent* of upper primary schools reported that no TLM have been provided.

1.7 Impact of education schemes

It emerged that across the state, affordability was the main reason for children not being enrolled in schools as cited by 24.3 *per cent* of parents. Apart from affordability some of the other important reasons cited were ‘don’t like to go to school’ (13.7 *per cent*) and ‘too young to go to school’ (11.9 *per cent*).

Across the gender divide, it was found that affordability was the main reason for not enrolling girl children as compared to ‘too young to go to school’ given for male children by 28 *per cent* and 14.3 *per cent* of parents respectively. The reasons varied across the type of locality as well as 28.7% of parents from rural areas cited affordability and 16.1% of parents in urban areas cited ‘too young to go to school’ as the main reason for not enrolling their children in schools.

1.8 Quality of education

- Among those children who attend school, about 1.2 *per cent* said that their school does not open on time. While about one *per cent* of children in urban areas said so, the proportion was marginally higher in rural areas as 1.4 *per cent* of children in rural areas said that their school does not open on time. It was interesting to note that about 1.2 *per cent* of children said that their school is not open on all days that it is meant to be open. This means that unscheduled holidays are being given, which finally affect the total number of days for which the child is supposed to come to school in a year.

- The role of teachers is also critical in determining the quality of the education available to the children. About 0.3 *per cent* of the children reported that the teachers are very irregular to school and about 1.5 *per cent* of the children reported that teachers are not so regular to the school. About 2.3 *per cent* of children said that the teachers do not take classes for the full duration for which the classes are meant to be taken. This was reported by 2.5 *per cent* of children in rural areas and 1.9 *per cent* in urban areas.

- **1.9 Overall satisfaction level**

On the whole about 20.3 *per cent* of the parents said that they were extremely satisfied as compared to 4.9 *per cent* who said that they were not satisfied with the quality education that their children are getting in the schools

Appendix – 3.13

(Reference to paragraph : 3.4.9.14; page-87)

Statement of sanctioned strength and men in position of JEPC, Ranchi

Sl. No.	Name of the Post	Grade	No. of Sanctioned Post			Total Sanctioned Post	No. of Employees			Total No. of Employees	Vacant			Total Vacant	Remarks
			D.P.E.P.	JANSALA	SSA		D.P.E.P.	JANSALA	SSA		D.P.E.P.	JANSALA	SSA		
1	State Project Director	I	1			1	1			1	0	0	0	0	
2	Specialist, Pedagogy	I	1			1	1			1	0	0	0	0	
3	Finance Controller	I	1			1	1			1	0	0	0	0	
4	Sr. Sp. (Teacher Training)	I	1			1	0			0	1	0	0	1	
5	Sr. SP (Programme Coordinating)	I	1			1	1			1	0	0	0	0	On deputation
6	Administrative Officer	I	1			1	1			1	0	0	0	0	
7	Sp. (Women & Child Welfare)	I	1			1	0			0	1	0	0	1	
8	Sp. (Integrated Education)	I			1	1			0	0	0	0	1	1	
9	Ex. Tribal Education	I			1	1			0	0	0	0	1	1	
10	Sp. MRE	I			1	1			1	1		0	0	0	
11	Coordinator, MIS	I			1	1			0	0	0	0	1	1	
12	Add. Programme Coordinator	I			2	2			0	0	0	0	2	2	
13	Add. Finance Controller	I			1	1			0	0	0	0	1	1	
14	Civil Works Engineer	I		1	1	2		0	0	0	0	1	1	2	
15	Sp. Education	I		1		1		0		0	0	1	0	1	
16	State Programme Officer	I		2		2		1		1	0	1	0	1	On deputation
17	Distance Education	I			1	1	1		1	1	0	0	0	0	

	Coordinator														
18	Ex. MIS	II	1			1				1	0	0	0	0	
19	Asstt. Programme Officer	II		3	1	4		3	1	4	0	0	0	0	One on deputation
20	Core Team member (Women Development)	II		2		2		2		2	0	0	0	0	
21	Finance Officer	II		1		1		0		0	0	1	0	1	
22	Executive Engineer	II			1	1			0	0	0	0	1	1	
23	Combined Ad. Officer	II			2	2			0	0	0	0	2	2	
24	Finance & Accounts Officer	II	1		1	2	1		0	1	0	0	1	1	
25	Computer Programmer	II	1			1	0		0	0	1	0	0	1	
26	Accountant	II	1	2	2	5	1	1		2	0	1	2	3	One on deputation
27	Auditor	II			1	1			0	0	0	0	1	1	
28	Research Officer	II			1	1			0	0	0	0	1	1	
29	Sr. Auditor	II	1			1	1		0	1	0	0	0	0	
30	Computer Operator	III	2	2		4	2	1		3	0	1	0	1	
31	Stenographer	III	6			6	5			5	1			1	
32	Steno-cum-Comp. Operator	III			11	11			4	4			7	7	
33	Driver	IV	4			4	0			0	4	0	0	4	
34	Peon	IV	5			5	1			1	4	0	0	4	
35	Guard/ Sweeper	IV	1			1	0			0	1	0	0	1	
Total			30	14	29	73	17	8	7	32	13	6	22	41	

Appendix- 3.14
(Reference to paragraph: 3.4.9.14; page-87)
Statement of sanctioned strength and men in position in district

Grade	Sl. No.	Name of Designation	No. of Sanctioned Post	No. of Working Staff	Vacant
Grade- I	1	District Programme Coordinator/Officer	22	22	0
	2	Additional District Programme Coordinator/Officer	17	1	16
Grade- II	1	Assistant Programme Officer	86	29	57
	2	Accounts Officer	22	7	15
	3	Assistant Engineer	44	10	34
	4	Junior Engineer	24	21	3
	5	District Resource Person	10	2	8
	6	Assistant Resource Person	28	22	6
	7	Assistant Computer Programmer	22	6	16
	8	Accountant	6	6	0
Grade- III	1	Data Entry Operator	6	1	5
	2	Accounts Assistant	12	3	9
	3	Store Keeper	6	4	2
	4	Purchase Assistant	6	3	3
	5	Stenographer	6	0	6
	6	Typist	12	6	6
	7	Accountant-cum-Computer Operator	16	5	11
	8	Stenographer-cum-Computer Operator	16	5	11
Grade- IV	1	Driver	26	8	18
	2	Peon/Night Guard	36	12	24
Total			423	173	250

Appendix- 4.1 (A)
(Reference to paragraph : 4.5.1; page-120)
Outstanding IRs and Paras of Works wing as on 31.03.2006

Year	IR	Sec-A	Sec-B
		Para	Para
1984-85	3	1	3
86-87	2	3	1
87-88	1	0	1
88-89	7	2	10
89-90	6	2	8
90-91	13	5	11
91-92	10	1	9
92-93	5	1	5
93-94	21	12	15
94-95	19	12	14
95-96	28	10	38
96-97	35	43	29
97-98	15	35	21
98-99	24	9	25
99-00	30	23	29
2000-01	85	77	467
01-02	128	92	598
02-03	158	199	830
03-04	140	181	783
04-05	127	232	764
05-06	139	218	769
Total	996	1158	4430

Appendix- 4.1 (B)
(Reference to paragraph: 4.5.1; page-120)

Outstanding IRs and Paras of RVP wing as on 31.03.2006

Year	IR	Sec-A	Sec-B
		Para	Para
1986-87	4	1	5
1987-88	25	25	40
1988-89	21	25	32
1989-90	31	42	19
1990-91	25	34	32
1991-92	41	91	67
1992-93	24	27	22
1993-94	38	70	07
1994-95	22	20	40
1995-96	29	26	78
1996-97	26	45	81
1997-98	33	29	92
1998-99	19	29	70
1999-00	12	18	51
2000-01	18	31	69
2001-02	53	39	219
2002-03	35	23	85
2003-04	41	58	249
2004-05	35	39	195
2005-06	47	46	369
Total	579	718	1822

Appendix- 4.1 (C)
(Reference to paragraph 4.5.1; page-120)

Outstanding IRs and Paras of OAD (NC) Wing as on 31.03.2006

YEAR	IR	Sec-A	Sec-B
		Para	Para
1997-98	1	4	2
1999-00	1	4	1
2000-01	291	294	1793
2001-02	374	267	2030
2002-03	379	252	1910
2003-04	563	427	2641
2004-05	416	426	2097
2005-06	212	239	1215
Total	2237	1913	11689

Appendix- 4.1 (D)
(Reference to paragraph 4.5.1; page-120)

Consolidated outstanding IRs and Paras as on 31.03.2006

	Total No. of IR	No. of outstanding paras under Section- A	No. of outstanding paras under Section- B	Total
Works	996	1158	4430	5588
RVP	579	718	1822	2540
OAD	2237	1913	11689	13602
Total	3812	3789	17941	21730
IRs and Paras outstanding for more than 10 years				
Works	115	49	115	164
RVP	260	361	342	703
OAD	00	00	00	00
Total	375	410	457	867

Appendix –4.2
(Reference to paragraph 4.5.2; page-121)

Follow up action on earlier audit reports

Year	Total no of paras	No of Department
2001-02	3	2
2002-03	15	10
2003-04	12	11
2004-05	17	12
Total	47	35

Appendix – 5.1

(Reference to paragraph: 5.1.6.4; page-127)

Statement showing non-submission of D.C. bills as on 31.03.2006.

	2001-02	2002-03	2003-04	2004-05	2005-06	Total
Bokaro	--	--	--	--	27,12,500	27,12,500
Dumka	14,86,660	--	23,33,400	30,18,949	17,99,500	86,38,509
Garhwa	--	--	--	--	1,40,000	1,40,000
Gumla	2,79,819	7,63,500	3,12,083	16,86,712	97,34,868	1,27,76,982
Hazaribagh	--	69,025	20,00,000	61,97,000	--	82,66,025
Palamu	42,54,296	39,91,638	20,29,240	79,95,500	99,26,875	2,81,97,549
Total	60,20,775	48,24,163	66,74,723	1,88,98,161	2,43,13,743	6,07,31,565

Appendix – 6.1

(Reference paragraphs: 6.1.3 and 6.1.5; page-136 and 137)

Statement showing particulars of up-to-date paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 in respect of Government companies and Statutory corporation.

(Figures in column 3 (a) to 4 (f) are Rupees in lakh)

Sl. No.	Sector and name of the Company	Paid up capital as at the end of current year					Equity/loans received out of Budget during the year		Other loans received during the year	Loans outstanding* at the close of 2005-2006			Debt equity ratio for 2005-06 (previous year) 4(f)/3(e)
		State Govt.	Central Govt.	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
A.	Government companies												
	Agriculture												
1.	Jharkhand Hill Area Lift Irrigation Corporation Ltd.	500.00	-	-	-	500.00	-	-	-	525.00	-	525.00	1.05 (1.05)
	Construction												
2.	Jharkhand Police Housing Corporation Ltd.	200.00	-	-	-	200.00	-	-	-	-	-	-	-
	Tourism												
3.	Jharkhand Tourism Development Corporation Ltd.	50.00	-	-	-	50.00	-	-	-	-	-	-	-
	Share Application Money	25.00	-	-	-	25.00	25.00						
	Forest & Environment												
4.	Jharkhand State Forest Development Corporation Ltd.	5.00	-	-	-	5.00	-	-	-	-	-	-	-
	Mining												
5.	Jharkhand State Mineral Development Corporation Ltd.	-	-	-	-	-	-	-	-	-	-	-	-
	Total (A)	780.00	-	-	-	780.00	25.00	-	-	525.00	-	525.00	-
B	Statutory corporation												
	Power												
1.	Jharkhand State Electricity Board	-	-	-	-	-	-	321.26	-	239528 [^]	6554	246082	-
	Total (B)	-	-	-	-	-	-	321.26		239528	6554	246082	-
	Grand Total (A+B)	780.00	-	-	-	780.00	25.00	321.26		240053	6554	246607	-

Note:- Figures are provisional and as given by the Companies and Corporations.

* Loans outstanding at the close of 2005-06 represent long term loans only.

[^] It includes a loan of Rs 13367 lakh received from Central Government and shown as outstanding as on 01.04.2005 by JSEB.

Appendix – 6.2

(Reference paragraphs: 6.1.6 and 6.1.7; page-137 and 138)

Summarised Financial results of Government companies and Statutory corporation for the latest year for which accounts were finalised

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

Sl. No.	Sector and name of Company	Name of department	Date of incorporation	Period of Accounts	Year in which A/cs finalised	Net profit (+)/loss (-)	Net impact of audit comment	Paid up capital	Accumulated profit (+)/loss(-)	Capital employed (A)	Total Return on Capital Employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Turn-over	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
A	Government companies														
	Agriculture														
1.	Jharkhand Hill Area Lift Irrigation Corporation Ltd.	Water Resources	22.3.2002	2003-04	2005-06	(-) 16.82	-	500	70.00	1085.91	(-) 16.82	-	2	164.59	302
	Construction														
2.	Jharkhand Police Housing Corporation Ltd.	Home	13.3.2002	2004-05	2005-06	106.64	Overstatement of profit by Rs. 20.75 lakh	200	398.04	598.23	398.04	66.54	1	318.12	70
	Tourism														
3.	Jharkhand Tourism Development Corporation Ltd.	Tourism	22.3.2002	-	-	-	-	-	-	-	-	-	4	-	77
	Forest														
4.	Jharkhand State Forest Development Corporation Ltd.	Forest & Environment	27.3.2002	2002-03	2004-05	90.74	-	NIL	90.74	90.80	90.74	99.93	3	2807.80	464
	Mining														
5.	Jharkhand State Mineral Development Corporation Ltd.	Mines & Geology	7.5.2002	-	-	-	-	-	-	-	-	-	4	-	349
B	Statutory corporation														
	Power														
1.	Jharkhand State Electricity Board	Energy	20.3.2001	2001-02	2005-06	(-) 4944.78	-	-	(-) 4944.78	438081.45	23599.10	5.39	4	118321.02	6637
C	Autonomous Body														
	Power														
1.	Jharkhand State Electricity Regulatory Commission	-	24.4.2003	-	-	-	-	-	-	-	-	-	3	-	Not furnished

Note : 1. Capital employed represents net fixed assets (including Capital work in progress) plus working capital (i.e. Current Assets, Loans & Advances less Current Liabilities excluding provision for pension and gratuity).

2. Total return on Capital Employed represents Net Surplus / deficit plus interest charged in Profit & Loss Accounts (less interest capitalised)

Appendix – 6.3
(Reference paragraph: 6.1.5; page-137)

(Rs. in lakh)

Sl. No.	Name	2004-05		2005-06	
		Equity	Loan (L) Grants (G)	Equity	Loan (L)/ Other Grants (G) / Subsidy
A. Government companies					
1	Jharkhand Hill Area Lift Irrigation Corporation Ltd.	-	-	-	-
2	Jharkhand Police Housing Corporation Ltd.	-	-	-	-
3	Jharkhand Tourism Development Corporation Ltd.	25.00	-	25.00 (Share Application)	-
4	Jharkhand State Forest Development Corporation Ltd.	-	-	-	-
5	Jharkhand State Mineral Development Corporation Ltd.	-	-	-	-
	Sub Total	25.00	-	25.00	-
B Statutory corporation					
1	Jharkhand State Electricity Board	-	29576.00 (L) 34839.00 (G)	-	32126.00 (L)
C Autonomous Body					
1	Jharkhand State Electricity Regulatory Commission	-	95.00 [#] (G)	-	110.00 (G)
	Total	25.00	64510.00	25.00	32236.00

Statement showing Budgetary outgo year wise towards capital, loan, grants and subsidies

Note: The figures are provisional and as given by the Companies, Corporation and the Autonomous body.

[#] Revised figure is included.

Appendix – 6.4
(Reference paragraph: 6.1.9; page-138)
Statement showing outstanding paras of Inspection Reports

Sl. No.	Year	No. of IR	No. of Part II 'A' paras
1.	1986-87	3	5
2.	1987-88	4	6
3.	1988-89	8	13
4.	1989-90	20	40
5.	1990-91	14	7
6.	1991-92	32	32
7.	1992-93	32	33
8.	1993-94	32	36
9.	1994-95	31	33
10.	1995-96	37	23
11.	1996-97	55	34
12.	1997-98	48	64
13.	1998-99	50	32
14.	1999-00	52	15
15.	2000-01	65	36
16.	2001-02	61	48
17.	2002-03	45	35
18.	2003-04	62	83
19.	2004-05	42	104
20.	2005-06	67	95
Total		760	774