

## **APPENDIX – I**

### **PART – A. GOVERNMENT ACCOUNTS (Refer: Paragraph 1.1)**

#### ***I. Structure :***

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266 (1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be with drawn without authorisation from the State Legislature. This part consists of two main divisions, namely, revenue accounts (revenue receipts and revenue expenditure) and capital accounts (Capital receipts, expenditure, public debt and loans etc.)

#### ***Part II. Contingency Fund***

The contingency fund created under Article 267 (2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Government of the state to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund has been fixed Rs 150 crore.

#### ***Part III. Public Account***

Receipts and disbursement in respect of small savings, provident funds, deposits reserve fund, suspense remittance, etc., which do not form part of the Consolidated Fund, are accounted for Public Account and are not subject to vote by the State Legislature.

#### ***II. Form of Annual Accounts :***

The accounts of the State government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transaction pertaining to both receipts and expenditure under appropriate classification in the Government Accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-a-vis* the amount authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants needs regularisation by the Legislature.

**APPENDIX – II**  
**Statement of large savings under State Plan Schemes, Central Plan**  
**Schemes and Centrally Sponsored Schemes**  
**(Refer: Paragraph 1.8.3)**

**I. Overall position of Saving**

| <i>Schemes</i>      | <i>Total provision including supplementary</i> | <i>Expenditure</i>      | <i>Saving</i>    |
|---------------------|--|-------------------------|------------------|
|                     |  | <i>(Rupees in lakh)</i> |                  |
| State Plan          | 316766.96                                      | 204447.63               | 112319.33        |
| Central Plan        | 341.98   | --                      | 341.98           |
| Centrally Sponsored | 39057.98                                       | 16695.06                | 22362.92         |
| <b>Total</b>        | <b>356166.92</b>                               | <b>221142.69</b>        | <b>135024.23</b> |

**II. Large saving affected schemes (Rs 1.00 crore and above)**

| <i>SI.No.</i> | <i>Name of the Scheme</i>   | <i>Total Provision</i>   | <i>Actual Expenditure</i> | <i>Saving</i> |
|---------------|---|--------------------------|---------------------------|---------------|
|               |   | <i>(Rupees in crore)</i> |                           |               |
|               | <b>State Plan Scheme</b>  |                          |                           |               |
| 1.            | <b><u>Grant No. 1</u></b><br><b><u>Agriculture Department</u></b><br>4401 - Capital Outlay on Crop Husbandry<br>800 - Other Area Sub Plan<br>0109 - Departmental building<br>Construction Programme | 2.00                     | --                        | 2.00          |
|               | <b>Total</b>  | <b>2.00</b>              | <b>--</b>                 | <b>2.00</b>   |
| 2.            | <b><u>Grant No. 2</u></b><br><b><u>Animal Husbandry and Fisheries Department</u></b><br>2403 - Animal Husbandry<br>796 - Tribal Area Sub Plan.<br>0203- Directorate and Regional<br>Administration  | 1.40                     | 0.28                      | 1.12          |
|               | <b>Total</b>  | <b>1.40</b>              | <b>0.28</b>               | <b>1.12</b>   |
| 3.            | <b><u>Grant No. 3</u></b><br><b><u>Building Construction and Housing Department</u></b><br>4059 -Capital Outlay on Public works<br>80 -General<br>051 -Construction<br>0602 -Tribal Area Sub Plan   | 9.12                     | --                        | 9.12          |
|               | <b>Total</b>  | <b>9.12</b>              | <b>--</b>                 | <b>9.12</b>   |
| 4.            | <b><u>Grant No. 8</u></b><br><b><u>Civil Aviation Department</u></b><br>80 - General<br>796 -Tribal Area Sub Plan<br>0200 - Tribal Area Sub Plan Minor<br>Construction works                        | 5.00                     | --                        | 5.00          |
|               | <b>Total</b>  | <b>5.00</b>              | <b>--</b>                 | <b>5.00</b>   |

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| 5.  | <b>Grant No. 9</b><br><b>Co-operative Department</b><br>6425 -Loans for Co-operative<br>796 -Tribal Area Sub Plan<br>0614 -Loans to National Co-operative<br>Development Corporation<br>Sponsored by purification/coldstore/<br>Godowns Construction Project | 1.50         | --           | 1.50         |
|     | <b>Total</b>   | <b>1.50</b>  | <b>--</b>    | <b>1.50</b>  |
| 6.  | <b>Grant No. 10</b><br><b>Energy Department</b><br>4801 -Capital Outlay on Power Projects<br>01 -Hydel Generation<br>796 - Tribal Area Sub Plan<br>0001 -Electrification in Harijan Mohalla  | 27.00        | 20.00        | 7.00         |
| 7.  | 800 -Other Expenditure<br>0001 -Rural Electrification  | 13.00        | 10.00        | 3.00         |
| 8.  | 6801- Loans for power projects<br>201 - Hydel Generation<br>0001 -Loans to Jharkhand State Hydel<br>Corporation  | 5.00         | --           | 5.00         |
|     | <b>Total</b>   | <b>45.00</b> | <b>30.00</b> | <b>15.00</b> |
| 9.  | <b>Grant No. 17</b><br><b>Finance (Commercial Tax)</b><br>2040 - Sales Tax<br>101 - Collection charges<br>0101 F- District Charges Two check<br>posts  | 5.00         | --           | 5.00         |
|     | <b>Total</b>   | <b>5.00</b>  | <b>--</b>    | <b>5.00</b>  |
| 10. | <b>Grant No. 18</b><br><b>Food Supply and Commercial<br/>Department</b><br>3456 -Civil Supplies.<br>800 -Other Expenditure<br>0101 - District charges- Public<br>Distribution system- Godown and<br>Mobile shops in other Areas                              | 7.10         | 3.79         | 3.31         |
|     | <b>Total</b>   | <b>7.10</b>  | <b>3.79</b>  | <b>3.31</b>  |
| 11. | <b>Grant No. 20</b><br><b>Health, Medical, Education and<br/>Welfare<br/>Department</b><br>2210 -Medical and Public Health<br>01 -Urban health Services- Allopathy<br>0201 -Administration of Plan (Leprosy)   | 2.29         | 0.16         | 2.13         |
| 12. | 01 -Urban Health Services- Allopathy<br>796 -Tribal Area Sub Plan<br>0201 -A-Ranchi Medical College<br>Hospital  | 15.16        | --           | 15.16        |
| 13. | 2210 -Medical and Public Health<br>03 -Rural Health Services- Allopathy<br>796 -Tribal Area Sub Plan<br>0201 -Primary health Centres   | 9.22         | 7.49         | 1.73         |

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| 14. | 06-Public Health<br>796-Tribal Area Sub Plan<br>0201 –Drug Control Establishment  | 1.00         | --           | 1.00         |
| 15. | 796-Tribal Area Sub Plan<br>0206-National Malaria Eradication Programme   | 10.82        | 8.47         | 2.35         |
| 16. | 4210 – Capital Outlay on Medical and Public Health<br>01-Urban Health Services<br>110-Hospitals and Dispensaries<br>0202-Building- Sadar and sub-Divisional Hospitals   | 1.50         | 0.11         | 1.39         |
| 17. | 02-Rural Health Services<br>103-Primary Health Centres<br>0206- Prime Minister Gramodaya Yojna- Additional Primary Health Centres   | 2.68         | --           | 2.68         |
|     | <b>Total</b>  | <b>42.51</b> | <b>16.23</b> | <b>26.28</b> |
| 18. | <b>Grant No. 21</b><br><b>Higher Education Department</b><br>2202 – General Education<br>03- University and Higher Education<br>102-Assistance to universities<br>0004 – Establishment of Nilambar- Pitamber University, Daltanganj (Grants-in-aid) | 15.00        | --           | 15.00        |
|     | <b>Total</b>  | <b>15.00</b> | <b>--</b>    | <b>15.00</b> |
| 19. | <b>Grant No. 23</b><br><b>Industry Department</b><br>2851 – Village and Small Industries<br>102-Small Scale Industries<br>0104-Establishment of District Industries Centres   | 3.61         | 1.15         | 2.46         |
| 20. | 796-Tribal Area Sub Plan<br>0202 –Assistance to Jharkhand State Khadi Gramodyog Board – Grants-in-aid   | 1.00         | --           | 1.00         |
| 21. | 796-Tribal Area Sub Plan<br>0204 –Development of Handicrafts  | 1.52         | 0.02         | 1.50         |
| 22. | 796-Tribal Area Sub Plan<br>0206 -Development of Sericulture  | 4.27         | 2.46         | 1.81         |
| 23. | 796-Tribal Area Sub Plan<br>0214 –Design Development and Training Centre, Ranchi  | 1.00         | --           | 1.00         |
| 24. | 2852-Industries<br>80-General<br>102-Industrial Productivity<br>0107-Export Promotion- Establishment of Industrial park- Grants-in-aid  | 1.00         | --           | 1.00         |
| 25. | 102 -Industrial Productivity<br>0119 -Establishment of Growth Centres in Non- Industrial Districts for Land Acquisition & Development of Infrastructure   | 14.74        | 3.40         | 11.34        |

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| 26. | 102 - Industrial Productivity<br>0120 -Establishment of Growth Centres<br>in Non- Industrial Districts Grants-<br>in-aid   | 2.00         | --           | 2.00         |
| 27. | 102 -Industrial Productivity<br>0127 -Construction of Pavilion in Delhi<br>for Indian International Trade Fair   | 2.15         | 0.62         | 1.53         |
| 28. | 80-General<br>102-Industrial Productivity<br>0149 –Establishment of Software Park<br>for Computer Development  | 6.00         | --           | 6.00         |
| 29. | 80-Tribal Area Sub Plan<br>0218- Industrial Area Development<br>Authority  | 31.00        | 18.46        | 12.54        |
|     | <b>Total</b>   | <b>68.29</b> | <b>26.11</b> | <b>42.18</b> |
| 30. | <b><u>Grant No. 36</u></b><br><b><u>Public Health and Engineering</u></b><br><b><u>Department</u></b><br>4215 –Capital outlay on Water Supply<br>and Sanitation<br>01-Water Supply<br>102-Rural Water Supply<br>0101-Rural Piped Water Supply- General | 8.00         | 4.57         | 3.43         |
| 31. | 102 – Rural Water supply<br>0101B- Rural Piped Water Supply<br>Scheme Special Integrated<br>Scheme   | 4.00         | 2.19         | 1.81         |
| 32. | 102-Rural Water Supply<br>0102 B- Water Supply in Rural Area/<br>Sub-Urban upto the population<br>of 20000- General  | 5.00         | 2.60         | 2.40         |
| 33. | 102-Rural Water supply<br>0103 –Rural Water supply Scheme (by<br>Tubewells, Wells works)- General  | 45.00        | 14.34        | 30.66        |
| 34. | 102-Rural Water supply<br>0103A- Rural Water Supply Scheme (by<br>Tube wells- wells works) Special<br>Integrated Scheme.   | 23.00        | 7.71         | 15.29        |
|     | <b>Total</b>   | <b>85.00</b> | <b>31.41</b> | <b>53.59</b> |
| 35. | <b><u>Grant No. 40</u></b><br><b><u>Revenue and Land Reforms</u></b><br><b><u>Department</u></b><br>2029-Land Revenue<br>102-Survey and Settlement Operation<br>0101-Revision of Surveys and<br>Settlements operation                                  | 5.97         | 3.84         | 2.13         |
| 36. | 796-Tribal Area Sub Plan<br>0201-Revision of Surveys and<br>Settlements operation  | 9.73         | 8.63         | 1.10         |
| 37. | 796-Tribal Area Sub Plan<br>0203-Expenditure on Revenue<br>Administration- Purchase of new<br>vehicles for circle officer.   | 1.80         | --           | 1.80         |
|     | <b>Total</b>   | <b>17.50</b> | <b>12.47</b> | <b>5.03</b>  |

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| 38. | <b>Grant No. 41</b><br><b>Road Construction Department</b><br>3054 – Roads and Bridges<br>80- General<br>796- Tribal Area Sub Plan<br>0200 – Tribal Area Sub Plan  | 2.70          | 1.25         | 1.45         |
| 39. | 5054-Capital Outlay on Roads and Bridges.<br>03 -State Highways<br>052-Machinery and Equipment.<br>0101-Machinery and Equipment.   | 6.00          | --           | 6.00         |
| 40. | 03-State Highways<br>337-Road Works<br>0101 –Major Roads   | 66.00         | 26.90        | 39.10        |
| 41. | 796-Tribal Area Sub Plan<br>0201 –Major Roads  | 47.00         | 22.62        | 24.38        |
| 42. | 796-Tribal Area Sub Plan<br>0202 –Machinery and Equipment  | 9.00          | 0.51         | 8.49         |
| 43  | 796-Tribal Area Sub Plan<br>0203 –Bridges  | 34.80         | 33.66        | 1.14         |
|     | <b>Total</b>   | <b>165.50</b> | <b>84.94</b> | <b>80.56</b> |
| 44  | <b>Grant No. 42</b><br><b>Rural Development Department</b><br>2501 – Special Programme for Rural Development<br>02- Draught prone Area Development Programme<br>101-Minor Irrigation<br>0101 – Draught Prone Area Programme – Jal Chhajan Development Programme. | 10.00         | 2.07         | 7.93         |
| 45  | 02-Draught prone Area Development Programme<br>796 – Tribal Area Sub Plan<br>0202- Swarna Jayanti Gram Swarojgar Yojna- Scheme for General   | 13.50         | 2.07         | 11.43        |
| 46  | 02-Draught prone Area Development Programme<br>796-Tribal Area Sub Plan<br>0205-Swarna Jayanti Gram Swarojgar Yojna- special Integrated Scheme for Scheduled Castes  | 13.50         | 2.07         | 11.43        |
| 47  | 02- Draught prone Area Development Programme<br>796– Tribal Area Sub Plan<br>0206 – Swarna Jayanti Gram Swarojgar Yojna- Draught Prone area Programme- Jal Chhajan Development Programme   | 15.00         | 1.61         | 13.39        |

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| 48 | 2505 – Rural Employment<br>01 - National Programme<br>702 - Jawahar Gram Samridhi Yojna<br>0106– Jawahar Gram Samridhi Yojna<br>Scheme for General | 9.64  | 8.17  | 1.47 |
| 49 | 01- National Programme<br>702- Jawahar Gram Samridhi Yojna<br>0108 – Indira Awaas Yojna – Scheme for<br>General                                    | 4.89  | 2.82  | 2.07 |
| 50 | 01- National Programme<br>702- Jawahar Gram Samridhi Yojna<br>0109 – Special Integrated Scheme for<br>Scheduled Castes                             | 2.38  | 1.35  | 1.03 |
| 51 | 01 - National Programme<br>702 - Jawahar Gram Samridhi Yojna<br>0110 – Headquarter Establishment<br>(Ranchi).                                      | 1.34  | --    | 1.34 |
| 52 | 01- National Programme<br>702- Jawahar Gram Samridhi Yojna<br>0111- N.R.E.P. Regional Establishment  | 4.19  | 1.60  | 2.59 |
| 53 | 01 - National programme<br>796 - Tribal Area Sub Plan<br>0202 –N.R.E.P. Regional Establishment   | 8.15  | 3.56  | 4.59 |
| 54 | 01 - National programme<br>796 - Tribal Area Sub Plan<br>0205 – Jawahar Gram Samridhi Yojna-<br>Scheme for General                                 | 22.01 | 18.66 | 3.35 |
| 55 | 01 - National programme<br>796 - Tribal Area Sub Plan<br>0206 – Jawahar Gram Samridhi Yojna-<br>Special Integrated Scheme for<br>Scheduled Castes  | 8.98  | 7.58  | 1.40 |
| 56 | 01 - National programme<br>796 - Tribal Area Sub Plan<br>0207 – Indira Awaas Yojna- Scheme for<br>General  | 17.14 | 8.53  | 8.61 |
| 57 | 01 - National programme<br>796 - Tribal Area Sub Plan<br>0208 – Indira Awaas Yojna- Special<br>Integrated Scheme for Scheduled<br>Castes           | 6.96  | 3.51  | 3.45 |
| 58 | 01- National programme<br>796 – Tribal Area Sub Plan<br>0211-Ensured Employment Scheme-<br>Scheme for General                                      | 18.42 | 14.18 | 4.24 |
| 59 | 2515- Other Rural Development<br>Programme<br>102 – Community Development<br>0102 – Purchase of Jeep for Blocks                                    | 1.80  | 0.68  | 1.12 |
| 60 | 796 – Tribal Area Sub Plan<br>0208 – Post stage II Block Buildings-<br>Minor Works   | 5.00  | 2.06  | 2.94 |

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| 61 | 796 – Tribal Area Sub Plan<br>0209 – Post stage II- Purchase of Jeeps<br>for Blocks  | 4.20          | --            | 4.20          |
| 62 | 4515- Capital Outlay on other Rural<br>Development Programme<br>103 - Rural Development<br>0101 – Minimum Needs Programme-<br>Establishment  | 2.76          | 1.06          | 1.70          |
| 63 | 103 - Rural Development<br>0102- Minimum Needs Programme-<br>Construction of Rural Roads.  | 79.00         | 57.71         | 21.29         |
| 64 | 103 - Rural Development<br>0103-Minimum Needs Programme-<br>Machinery and Equipments.  | 1.00          | --            | 1.00          |
| 65 | 103 - Rural Development<br>0107 -Implementation of Schemes on the<br>recommendations of the member of<br>Legislative Assembly.   | 29.00         | 24.00         | 5.00          |
| 66 | 103 - Rural Development<br>0108– Chief Engineer/Superintending<br>Engineer   | 7.69          | 5.58          | 2.11          |
| 67 | 103 - Rural Development<br>0209 – Prime Minister’s Rural Road<br>Scheme- Construction of Rural<br>Link Road  | 50.00         | 44.47         | 5.53          |
| 68 | 796 -Tribal Area Sub Plan<br>0203-Minimum Needs Programme –<br>Establishment   | 19.04         | 2.31          | 16.73         |
| 69 | 796 – Tribal Area Sub Plan<br>0204 – Minimum Needs Programme –<br>Machinery & Equipment.   | 2.00          | --            | 2.00          |
| 70 | 796 – Tribal Area Sub Plan<br>0206 – Minimum Needs Programme –<br>Construction of Rural Road.  | 146.25        | 67.30         | 78.95         |
| 71 | 796-Tribal Area Sub Plan<br>0207-Chief Engineer/ Superintending<br>Engineer- Establishment   | 15.90         | 10.56         | 5.34          |
| 72 | 796-Tribal Area Sub Plan<br>0209-Prime Minister’s Rural Road<br>Scheme- Construction of Rural Link<br>Road   | 110.00        | 3.00          | 107.00        |
|    | <b>Total</b>   | <b>629.74</b> | <b>296.51</b> | <b>333.23</b> |
| 73 | <b><u>Grant No. 43</u></b><br><b><u>Science and Technology Department</u></b><br>2203- Technical Education<br>001- Direction and Administration.<br>0108 -Information Technology-<br>Computer networking | 21.31         | 5.48          | 15.83         |
| 74 | 004 – Research<br>0101 – Jharkhand Council of Science and<br>Technology  | 3.65          | 2.37          | 1.28          |
| 75 | 004 – Research<br>0104- Assistance to Technical Institutes<br>sunder non-government sectors  | 10.00         | --            | 10.00         |

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| 76 | 4202- Capital Outlay on Education,<br>Sports, Arts and culture.<br>02-Technical Education<br>104 – Polytechnic<br>0102– Construction and Renovation of<br>Polytechnic/ Engineering College  | 10.00        | 1.79         | 8.21         |
|    | <b>Total</b>  | <b>44.96</b> | <b>9.64</b>  | <b>35.32</b> |
| 77 | <b>Grant No. 44</b><br><b>Secondary, Primary and public</b><br><b>Education Department</b><br>2202 – General Education<br>01 - Elementary Education.<br>796 - Tribal Area Sub Plan<br>0202 – Government Primary and Middle<br>School      | 13.18        | 8.08         | 5.10         |
| 78 | 01- Elementary Education<br>796 – Tribal Area Sub Plan<br>0203 – Employment oriented Scheme<br>Under Minimum Needs<br>Programme   | 31.90        | 4.74         | 27.16        |
| 79 | 01- Elementary Education<br>796 – Tribal Area Sub Plan<br>0205 – Informal Education   | 4.23         | 1.40         | 2.83         |
| 80 | 01- Elementary Education<br>800 – Other Expenditure<br>0102 – Employment Oriented Scheme<br>under Minimum Needs<br>Programme  | 18.06        | 0.95         | 17.11        |
| 81 | 01- Elementary Education<br>800 – Other Expenditure<br>0106 – Informal Education  | 3.17         | 0.72         | 2.45         |
| 82 | 01- Elementary Education<br>800 – Other Expenditure<br>0109 – Jharkhand Education Project.  | 2.65         | 1.25         | 1.40         |
| 83 | 02 - Secondary Education<br>109 – Government Secondary Schools<br>0103 – Special Integrated Scheme for<br>Jharkhand Area- Departmental<br>Works- Major works  | 12.21        | 6.90         | 5.31         |
| 84 | 02 - Secondary Education.<br>796- Tribal Area Sub Plan<br>0207 – Departmental Works   | 13.60        | 7.80         | 5.80         |
|    | <b>Total</b>  | <b>99.00</b> | <b>31.84</b> | <b>67.16</b> |
| 85 | <b>Grant No. 48</b><br><b>Urban Development Department</b><br>2215 – Water Supply and Sanitation<br>01 - Water Supply<br>191- Assistance to Local Bodies,<br>Municipalities etc.<br>0001A- States share of centrally<br>sponsored schemes | 5.50         | --           | 5.50         |

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| 86 | 02 - Sewerage and Sanitation.<br>796- Tribal Area Sub Plan<br>0006 B- Grants-in-aid to Local Bodies for construction of Lavatory  | 6.00  | 3.22  | 2.78  |
| 87 | 4215 – Capital Outlay on Water Supply and Sanitation.<br>01 - Water Supply<br>796- Tribal Area Sub Plan<br>0601 – Eleventh Finance Commission- Implementation of Ranchi Urban Water Supply Scheme       | 14.00 | --    | 14.00 |
| 88 | 4216 – Capital Outlay on Housing<br>01 - Government Residential Buildings<br>796 - Tribal Area Sub Plan<br>0200 –Tribal Area Sub Plan/ Including States share of Centrally sponsored scheme             | 11.33 | 2.63  | 8.70  |
| 89 | 4217 – Capital Outlay on Urban Development<br>60- Other Urban Development Schemes<br>800 – Other Expenditure<br>0104- Grants-in-Aid to Urban Local Bodies for consolidated Urban Development            | 1.00  | --    | 1.00  |
| 90 | 60- Other Urban Development Schemes<br>800- Other Expenditure<br>0105A- Grants for construction of community Building/theatre   | 5.00  | 3.69  | 1.31  |
| 91 | 60- Other Urban Development Schemes<br>800- Other Expenditure<br>0105B- Purchase/Maintenance of Sanitary machines   | 5.00  | 3.90  | 1.10  |
| 92 | 60- Other Urban Development Schemes<br>800- Other Expenditure<br>0105C- Beautification of Ranchi Town   | 10.00 | 8.95  | 1.05  |
| 93 | 60- Other Urban Development Schemes<br>800- Other Expenditure<br>0105F-Civic ammunition in Urban areas- Grants for construction of Bus Stand  | 9.00  | 7.00  | 2.00  |
| 94 | 60- Other Urban Development Schemes<br>800- Other Expenditure<br>0107 – Assistance Grants to Local Bodies for construction of slaughter house   | 2.00  | 0.94  | 1.06  |
| 95 | 6215- Loans for Water Supply and Sanitation<br>01 - Water Supply<br>191 – Loans to Local Bodies, Municipalities etc.<br>0101 – Loans to Municipal corporation and Municipalities for urban Water Supply | 18.37 | 15.50 | 2.87  |

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| 96  | 02 - Sewerage and Sanitation.<br>191 – Loans to Local bodies,<br>Municipalities etc.<br>0101B- Loan to Urban Local Bodies for<br>Sewerage/replacement of<br>lavatory- Replacement of lavatory                                | 6.00          | 3.21         | 2.79         |
| 97  | 6217- Loans for urban Development<br>60- Other urban Development Schemes<br>191- Loan to Local bodies, corporation<br>etc.<br>0002 – Loans for Construction of<br>municipal market.  | 5.00          | 0.25         | 4.75         |
| 98  | 60- Other urban Development Schemes<br>191- Loan to Local bodies, corporation<br>etc.<br>0601- Loans to municipalities for Bus<br>Stand  | 9.00          | 4.23         | 4.77         |
| 99  | 60- Other urban Development Schemes<br>796 – Tribal Area Sub Plan<br>0202- Loans to urban Local Bodies for<br>Transport  | 14.00         | 12.65        | 1.35         |
|     | <b>Total</b>   | <b>121.20</b> | <b>68.52</b> | <b>52.68</b> |
| 100 | <b><u>Grant No. 49</u></b><br><b><u>Water Resources Department</u></b><br>4701 – Capital Outlay on Major and<br>Medium Irrigation<br>80- General<br>796- Tribal Area Sub Plan<br>0202- Swarnarekha Project-<br>Establishment | 44.37         | 18.06        | 26.31        |
| 101 | 80- General<br>796- Tribal Area Sub Plan<br>0203- Medium Irrigation Project-<br>General  | 44.70         | 26.03        | 18.67        |
| 102 | 80- General<br>796- Tribal Area Sub Plan<br>0203A- Medium Irrigation Project-<br>Establishment   | 32.99         | 20.03        | 12.96        |
| 103 | 80- General<br>796- Tribal Area Sub Plan<br>0204- Medium Irrigation Project<br>(NABARD RIDF)- Ajay Barrage<br>project Works  | 28.69         | 18.20        | 10.49        |
| 104 | 80- General<br>796- Tribal Area Sub Plan<br>0205- Medium Irrigation Project (AIBP)<br>Works  | 13.00         | 6.36         | 6.64         |
| 105 | 80- General<br>796- Tribal Area Sub Plan<br>0206- Swarnarekha Project (NABARD<br>RIDF) works   | 81.00         | 14.10        | 66.90        |

|     |   |               |               |               |
|-----|---|---------------|---------------|---------------|
| 106 | 80- General<br>800 – Other Expenditure<br>0110A- Chotanagpur and Santhal<br>Paraganas Irrigation Project-<br>works  | 26.50         | 24.39         | 2.11          |
|     | <b>Total</b>  | <b>271.25</b> | <b>127.17</b> | <b>144.08</b> |
| 107 | <b>Grant No. 50</b><br><b>Minor Irrigation Department</b><br>4702- Capital Outlay on Minor Irrigation<br>101- Surface Water<br>0101- Minor Irrigation.  | 39.63         | 27.69         | 11.94         |
| 108 | 102- Ground water<br>0102- Loans from NABARD for<br>completion of new/incomplete<br>irrigation schemes  | 8.45          | --            | 8.45          |
| 109 | 796- Tribal Area Sub Plan<br>1417- Construction of new/incomplete<br>lift irrigation Schemes  | 7.04          | 5.23          | 1.81          |
| 110 | 796- Tribal Area Sub Plan<br>1418- Construction of new/incomplete<br>medium Irrigation Schemes  | 4.93          | --            | 4.93          |
|     | <b>Total</b>  | <b>60.05</b>  | <b>32.92</b>  | <b>27.13</b>  |
| 111 | <b>Grant No. 51</b><br><b>Welfare Department</b><br>2225 – Welfare of SC, S.T and Other<br>Backward Classes<br>01- Welfare of Scheduled Castes<br>001- Direction and Administration<br>0100 -Direction and Administration | 1.30          | --            | 1.30          |
| 112 | 277- Education<br>0113A- Construction and renovation of<br>residential School   | 2.88          | 1.80          | 1.08          |
| 113 | 02- Welfare of Scheduled Tribes<br>796- Tribal Area Sub Plan<br>0002A- Special Assistance from Central<br>Government under provided to<br>Article 275(i) of Constitution of<br>India                                      | 22.08         | --            | 22.08         |
| 114 | 796- Tribal Area Sub Plan<br>0201H- Organisation of Technical Cell  | 1.00          | -             | 1.00          |
| 115 | 796- Tribal Area Sub Plan<br>0216A-Establishment of Training-cum-<br>Production Centre- Hostel for<br>students Major Construction works   | 4.00          | --            | 4.00          |
| 116 | 796- Tribal Area Sub Plan<br>0216B- Establishment of Training-cum-<br>production Centre- Hostel for<br>Girl Students- Major Construction<br>works   | 4.00          | --            | 4.00          |
| 117 | 796- Tribal Area Sub Plan<br>0216E- B.I.T. Meshra   | 3.00          | --            | 3.00          |

|     |   |              |             |              |
|-----|---|--------------|-------------|--------------|
| 118 | 796- Tribal Area Sub Plan<br>0216F – Jharkhand Research Institute<br>Ranchi for Scheduled Tribes  | 2.00         | --          | 2.00         |
| 119 | 796- Tribal Area Sub Plan<br>0216G – Opening of the Ashram School<br>(including Birsa Munda<br>Vidyalaya, Ulihatu , Ranchi  | 6.00         | --          | 6.00         |
| 120 | 796- Tribal Area Sub Plan<br>0216H- Construction and renovation of<br>Residential School  | 4.00         | 2.00        | 2.00         |
| 121 | 796- Tribal Area Sub Plan<br>0609- Hostel for Girl Students- Major<br>Construction works  | 4.00         | --          | 4.00         |
| 122 | 03- Welfare of Backward Classes<br>277- Education<br>0101A- Education- High School<br>Scholarships  | 1.32         | --          | 1.32         |
| 123 | 277- Education<br>0101B- Education- Primary and Middle<br>School Scholarships   | 2.59         | --          | 2.59         |
| 124 | 277- Education<br>0101E- Establishment of backward<br>classes development corporation<br>share capital  | 2.30         | --          | 2.30         |
| 125 | 277- Education<br>0106- Construction of residential School  | 3.45         | 0.47        | 2.98         |
| 126 | 2235- Social Security and Welfare<br>02- Social Welfare<br>101- Welfare of handicapped<br>0107- Deaf and dumb School- Repair and<br>maintenance   | 1.50         | --          | 1.50         |
| 127 | 106- Correctional Services<br>0001- Remand Home   | 5.00         | 1.48        | 3.52         |
| 128 | 2236- Nutrition<br>02- Distribution of Nutritious Food and<br>Beverages<br>796- Tribal Area Sub Plan<br>0202- Special Scheme for Distribution on<br>Nutritious Food for Family and<br>Child Welfare | 10.00        | 0.88        | 9.12         |
|     | <b>Total</b>  | <b>80.42</b> | <b>6.63</b> | <b>73.79</b> |
|     | <b>Central Sponsored Scheme</b>   |              |             |              |
| 129 | <b><u>Grant No. 1</u></b><br><b><u>Agriculture Department</u></b><br>2401- Crop Husbandry<br>102- Food grains crops<br>0601- Special Scheme for production of<br>food grain                         | 4.08         | --          | 4.08         |
| 130 | 103- Seeds<br>0601- Technical Scheme for Maize  | 1.09         | --          | 1.09         |
| 131 | 796- Tribal Area Sub Plan   | 1.02         | --          | 1.02         |
|     | <b>Total</b>  | <b>6.19</b>  | <b>--</b>   | <b>6.19</b>  |

|     |   |              |              |              |
|-----|---|--------------|--------------|--------------|
| 132 | <b>Grant No. 18</b><br><b>Food Supply and Commercial</b><br>3456- Civil supply Department<br>800- Other Expenditure<br>0201- Annapurna Scheme- Free<br>distribution of Gram to the people<br>attaining the age of 65 years or<br>above      | 3.85         | 0.93         | 2.92         |
|     | <b>Total</b>  | <b>3.85</b>  | <b>0.92</b>  | <b>2.92</b>  |
| 133 | <b>Grant No. 20</b><br><b>Health Medical Education and Welfare</b><br><b>Department</b><br>2211- Family Welfare<br>001- Direction and Administration<br>0603- Technical Advice and Supervision<br>(District Welfare Bureau)                 | 6.03         | 3.98         | 2.05         |
| 134 | 101- Rural Family Welfare Services<br>0601- Rural Family Welfare Centres  | 29.85        | 18.82        | 11.03        |
| 135 | 101- Rural Family Welfare Services<br>0602- Health sub-centres  | 38.47        | 18.36        | 20.11        |
| 136 | 105- Compensation<br>0601- Compensation   | 4.00         | 2.53         | 1.47         |
| 137 | 200- Other Services and Supplies<br>0602- Other Services and supplies- post<br>natal Programme in sub Divisional<br>and referral Hospitals  | 2.59         | 0.71         | 1.88         |
| 138 | 4210- Capital Outlay on Medical and<br>Public Health<br>02- Rural Health Services<br>796- Tribal Area Sub Plan<br>0206- Prime Minister's Gramodaya<br>Yojana-Buildings-Additional<br>Primary Health Centres                                 | 4.83         | --           | 4.83         |
|     | <b>Total</b>  | <b>85.77</b> | <b>44.40</b> | <b>41.37</b> |
| 139 | <b>Grant No. 36</b><br><b>Public Health and Engineering</b><br><b>Department</b><br>4215- Capital Outlay on Water Supply<br>and Sanitation<br>01- Water Supply<br>102- Rural Water Supply<br>0602- Accelerated Rural Water Supply<br>Scheme | 49.00        | 26.08        | 22.92        |
| 140 | 02- Sewerage and Sanitation<br>106- Sewerage Services<br>0602- Rural Sanitation Programme   | 1.00         | --           | 1.00         |
|     | <b>Total</b>  | <b>50.00</b> | <b>26.08</b> | <b>23.92</b> |
| 141 | <b>Grant No. 40</b><br><b>Revenue and Land Reforms</b><br><b>Department</b><br>2029- Land Reforms<br>103- Land Records<br>0401- Computerisation of Land Records   | 2.81         | --           | 2.81         |
|     | <b>Total</b>  | <b>2.81</b>  | <b>--</b>    | <b>2.81</b>  |

|     |   |              |              |              |
|-----|---|--------------|--------------|--------------|
| 142 | <b>Grant No. 44</b><br><b>Secondary, Primary and Public Education</b><br><b>Department</b><br>2202- General Education<br>01- Elementary Education<br>800- Other Expenditure<br>0108- Informal Education- Educational Drive<br>for all- Prime Minister's village upliftment<br>Programme | 10.17        | --           | 10.17        |
|     | <b>Total</b>  | <b>10.17</b> | <b>--</b>    | <b>10.17</b> |
| 143 | <b>Grant No. 48</b><br><b>Urban Development Department</b><br>4216- Capital Outlay on Housing<br>01- Government Residential Buildings<br>796- Tribal Area Sub Plan<br>0602- C.S.S   | 5.94         | --           | 5.94         |
|     | <b>Total</b>  | <b>5.94</b>  | <b>--</b>    | <b>5.94</b>  |
| 144 | <b>Grant No. 49</b><br><b>Water Resources Department</b><br>4701- Capital Outlay on Major and medium<br>Irrigation<br>80- General<br>796- Tribal Area Sub Plan<br>0204- Medium Irrigation Project (AIBP) Works,   | 26.00        | 12.72        | 13.28        |
|     | <b>Total</b>  | <b>26.00</b> | <b>12.72</b> | <b>13.78</b> |
| 145 | <b>Grant No. 51</b><br><b>Welfare Department</b><br>2225-Welfare of S.C. ,S.T. and Other Backward<br>Classes<br>02- Welfare of Scheduled Tribes<br>796- Tribal Area Sub Plan<br>0609- Hostel for Girl Students- Major<br>Construction works   | 4.00         | --           | 4.00         |
| 146 | 796- Tribal Area Sub Plan<br>0611- Medical Treatment and Establishment of<br>book bank in Technical Colleges  | 1.00         | --           | 1.00         |
| 147 | 796- Tribal Area Sub Plan<br>0613- Re- organisation and renovation of<br>Ayurvedic Medical Centres.   | 1.00         | --           | 1.00         |
| 148 | 796- Tribal Area Sub Plan<br>0614- Opening of Ten Ashram School<br>(Including Birsa Munda, Ulihatu)   | 6.00         | --           | 6.00         |
| 149 | 796- Tribal Area Sub Plan<br>0615- Jharkhand Tribal Research, Ranchi  | 2.00         | --           | 2.00         |
| 150 | 796- Tribal Area Sub Plan<br>0616- Renovation of Residential School   | 4.00         | --           | 4.00         |
| 151 | 2235- Social Security and Welfare<br>02- Social Welfare<br>102- Child Welfare<br>0602- Consolidated Child Development Scheme  | 24.54        | 17.05        | 7.49         |
| 152 | 102- Child Welfare<br>0603- Balika Samridhi Yojana- Grants-in-aid   | 1.00         | --           | 1.00         |
|     | <b>Total</b>  | <b>43.54</b> | <b>17.05</b> | <b>26.49</b> |

|     |   |             |             |             |
|-----|---|-------------|-------------|-------------|
| 153 | <b>Grant No. 52</b><br><b>Art, Culture and Youth Department</b><br>2205- Art and Culture<br>796- Tribal Area Sub Plan<br>0202- Promotion of Art and Culture<br>(Establishment of Cultural Centre at Ranchi) | 1.50        | 0.15        | 1.35        |
| 154 | 796- Tribal Area Sub Plan<br>0203- Museum   | 1.07        | --          | 1.07        |
|     | <b>Total</b>  | <b>2.57</b> | <b>0.15</b> | <b>2.42</b> |

**APPENDIX – III**  
**Statement showing amount locked in incomplete projects.**  
**(Reference: Paragraphs 1.9.2)**

| SI. No | Name of the project / scheme       | Expenditure    |              | Total                |
|--------|------------------------------------|----------------|--------------|----------------------|
|        |                                    | 2000-01        | 2001-02      |                      |
| 1.     | Subernarekha Multi Purpose Project | 8,77,85,19,618 | 28,86,80,529 | <b>906,72,00,147</b> |

**APPENDIX – IV**

**Part – B. List of indices/ ratios and basis for their calculation  
(Refer: Paragraphs 1.11.2)**

| <b>Indices / Ratios</b>                    |                    | <b>Basis for calculation</b>  |
|--|--------------------|---|
| Sustainability                             | <i>BCR</i>         | Revenue receipts minus all Plan (Under Major Head 1601-2,03,04) and Non-Plan revenue expenditure  |
| Balance from the current revenue           |                    |   |
| Primary deficit                            |                    |   |
| Interest Ratio                             |                    |   |
|  | Capital outlay     | Capital expenditure as per statement No.13 of the Finance Accounts  |
| Capital outlay Vs Capital receipts         |                    |   |
|  | Capital receipts   | Internal loans (net of ways and means advances)+ Loans and advances from Government of India + Net receipts from small savings, PF etc. + Repayments received of loans advanced by the State Government – Loans advanced by the State Government. |
| Total tax receipts Vs GSDP                 |                    |   |
| State tax receipts Vs GSDP                 |                    |   |
| Flexibility                                |                    | As above  |
| - Balance from current revenue             | Capital Repayment  | Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances / Overdraft under both the Major head.   |
| - Capital repayments Vs Capital borrowings |                    |   |
|  | State Tax Receipts |   |
|  |                    | Statement 17 of Finance Accounts  |
|  | Total Tax Receipts |   |
|  |                    | State Tax receipts plus state's share of Union Taxes.   |
| Incomplete Projects                        |                    |   |
| - Total Vs GSDP                            |                    |   |
| - Debt Vs GSDP                             |                    |   |
| Vulnerability                              |                    |   |
| - Revenue Debt                             |                    | Paragraphs No. 70 of the Audit Report   |
| - Fiscal Deficit                           |                    | Paragraphs No. 70 of the Audit Report   |
| - Primary Deficits Vs Fiscal Deficit       | Primary Deficit    | Fiscal Deficit minus interest   |

|   |                        |  |
|---|------------------------|--|
| Total outstanding guarantees including letters of Comfort Vs Total revenue receipts of the Government | Outstanding Guarantees | Exhibit IV   |
|   | Revenue Receipts       | Exhibit II   |
|   |                        |  |
| Assets Vs Liabilities   | Assets and liabilities | Exhibit I  |
|   | Debt                   | Borrowing and other obligations at the end of year (Statement no. 4 of the Finance Accounts) |

**APPENDIX – V**  
**WORKING PAPERS TO FINANCIAL INDICATORS**  
**(Refer: Paragraphs 1.11.2)**

| Sl. No                   | Particulars  | 2001-02    |
|--------------------------|--|------------|
| <b>(Rupees in crore)</b> |  |            |
| 1                        | (a) Revenue Receipts   | 4495.02    |
|                          | (b) Less all plan grants under 1601- 02,03,04 & 05                                   | 454.47     |
|                          | (c) Less, Non-plan Revenue Expenditure   | 3538.25    |
|                          | (d) BCR  | 502.30     |
| 2.                       | (a) Interest Receipts (0049)   | 61.06      |
|                          | (b) Interest Payment (2049)  | 567.81     |
|                          | (c) Net Interest payment (b-a)   | 506.75     |
|                          | (d) Revenue Receipts – Interest Receipts   | 4433.96    |
|                          | (e) Interest Ratio (2c/2d)   | 0.11       |
| 3.                       | Capital outlay   | 732.50     |
| 4.                       | Capital Receipts   |            |
|                          | (a) Addition under 6003 Internal Debt minus Ways & Means Advances                    | 1196.47    |
|                          | (b) Addition under 6004 Loans from Central Government W&M Advance                    | 388.92     |
|                          | (c) Net receipts under Small Saving, PF etc.   | (-) 61.71  |
|                          | (d) Misc. Capital Receipts (4000)  | --         |
|                          | (e) Net receipts (+) / disbursement (-) under loans and advances by State Government | (-) 326.69 |
|                          | (f) Total Capital Receipts (a + b + c + d + e)                                       | 1196.99    |
| 5.                       | Capital Outlay / Capital Receipts (3/4)  | 0.61       |
| 6.                       | State Domestic Product (GSDP)  | 28985      |
| 7.                       | Total Tax Receipts (State tax + State share of Union taxes)                          | 3188.67    |
| 8.                       | Total Tax Receipts / GSDP (7 ÷ 6)  | 0.11       |
| 9.                       | State Tax Receipts (Tax Revenue – State's share of Union Taxes)                      | 1585.48    |
| 10.                      | State Tax Receipts / GSDP (9 ÷ 6)  | 0.05       |
| 11.                      | Total Investment   | 8.99       |
| 12.                      | Return on investment   | -          |
| 13.                      | Ratio of return on investment (12:11)  | -          |
| 14.                      | Capital Repayment  |            |
|                          | (a) Disbursement under 6003 Internal debt minus Ways & Means Advance                 | 2.05       |
|                          | (b) 6004 Loans and Advances from Central Government minus Ways & Means Advance       | 191.19     |
|                          | (c) Total (a + b)  | 193.24     |
| 15.                      | Capital borrowing i.e. (4a+4b)   | 1585.39    |
| 16.                      | Capital repayment / Capital borrowings   | 0.12       |
| 17.                      | Debt   |            |
|                          | (a) Borrowing (Receipts during the year) (4a+4b)                                     | 1585.39    |
|                          | (b) Other obligations  | 947.92     |
|                          | (c) Total (a + b) (Receipts during the year)   | 2533.31    |

|     |  |  |            |
|-----|--|--|------------|
| 18. |  | Debt ÷ GSDP  | 0.27       |
| 19. |  | Revenue Deficit (-) / Surplus (+)  | (-) 305.10 |
| 20. |  | Fiscal Deficit (Revenue Expenditure + Capital Expenditure + Net Loans and Advance) – (Revenue Receipts + Misc. Capital Receipts) | (-) 1365   |
| 21. |  | Primary Deficit (fiscal Deficit- Interest Payment) 20-2(b)   | 797.19     |
| 22. |  | PD / FD (21/20)  | 0.58       |
| 23. |  | RD / FD (19 ÷ 20) RS/ FS   | 0.22       |
| 24. |  | Outstanding Guarantees + Interest  | -          |
| 25. |  | Outstanding Guarantees / Revenue Receipts  | -          |
| 26. |  | Assets   | 2875.09    |
| 27. |  | Liabilities  | 8495.51    |
| 28. |  | Assets / Liabilities (26/27)   | 0.34       |

**APPENDIX – VI**

**Cases where supplementary provision proved unnecessary  
(Refer: Paragraph 2.3.3)**

| SI. No.                 | Number and name of Grant/ Appropriation                    | Supplementary Grant/ Appropriation | Saving     |
|-------------------------|--|------------------------------------|------------|
| <b>REVENUE</b>          |  |                                    |            |
| <i>(Rupees in lakh)</i> |  |                                    |            |
| 1.                      | 2- Animal Husbandry and Fisheries Department               | 10,52.15                           | 17,79.98   |
| 2.                      | 5- Secretariat of the Governor                             | 1,42.81                            | 2,35.08    |
| 3.                      | 8- Civil Aviation  | 6,20.23                            | 8,88.96    |
| 4.                      | 9- Co-operative  | 1.62                               | 8,87.31    |
| 5.                      | 11- Excise and Prohibition Department                      | 1,34.44                            | 2,58.57    |
| 6.                      | 12- Finance Department                                     | 8,23.23                            | 11,08.11   |
| 7.                      | 13- Interest payment                                       | 57.14                              | 221,08.81  |
| 8.                      | 16- National Savings                                       | 46.92                              | 73.18      |
| 9.                      | 17-Finance (Commercial Tax) Department                     | 1,13.30                            | 18,22.77   |
| 10.                     | 19-Forest and Environment Department                       | 19,01.33                           | 98,06.16   |
| 11.                     | 20-Health, Medical Education and Family Welfare Department | 26,06.61                           | 123,24.05  |
| 12.                     | 21-Higher Education Department                             | 86.40                              | 15,56.08   |
| 13.                     | 22- Home Department  | 113,71.16                          | 206,72.27  |
| 14.                     | 23- Industries Department                                  | 26,27.76                           | 52,22.66   |
| 15.                     | 26-Labour, Employment and Training Department              | 1,94.59                            | 24,56.50   |
| 16.                     | 27-Law Department  | 2,33.70                            | 6,52.33    |
| 17.                     | 28-High Court of Jharkhand                                 | 97.28                              | 2,18.39    |
| 18.                     | 30-Minorities Welfare Department                           | 2.50                               | 24.23      |
| 19.                     | 31-Parliamentary Affairs Department                        | 2.50                               | 20.53      |
| 20.                     | 33-Personnel and Administrative Reforms Department         | 1,35.17                            | 3,52.66    |
| 21.                     | 35-Planning and Development Department                     | 2,35.41                            | 5,43.37    |
| 22.                     | 36-Public Health and Engineering Department                | 1,26.75                            | 19,34.19   |
| 23.                     | 37-Raj Bhasha Department                                   | 2.50                               | 1,66.75    |
| 24.                     | 39-Relief and Rehabilitation Department                    | 5,75.43                            | 10,48.81   |
| 25.                     | 40-Revenue and Land Reforms Department                     | 14,88.27                           | 32,31.56   |
| 26.                     | 41-Road Construction Department                            | 2,00.37                            | 5065.32    |
| 27.                     | 42-Rural Development Department                            | 38,97.10                           | 1,49,42.60 |
| 28.                     | 43-Science and Technology Department                       | 12,74.94                           | 30,66.77   |
| 29.                     | 44-Secondary, Primary and Adult Education Department       | 46,34.61                           | 2,23,63.61 |
| 30.                     | 48-Urban Development Department                            | 6,73.29                            | 17,29.27   |
| 31.                     | 49-Water Resources Department                              | 2,05.30                            | 4,86.23    |
| 32.                     | 52-Art, Culture and Youth Department                       | 1,80.05                            | 4,89.69    |

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| <b>CAPITAL</b> |                                      |                 |                  |
|----------------|--------------------------------------|-----------------|------------------|
| 1.             | 9- Co-operative                      | 189.68          | 974.68           |
| 2.             | 12- Finance Department               | 25.00           | 798.24           |
| 3.             | 14- Repayment of Loans               | 33.27           | 3520.11          |
| 4.             | 43-Science and Technology Department | 36.72           | 857.28           |
| 5.             | 46-Tourism Department                | 50.00           | 150.00           |
| 6.             | 48-Urban Development Department      | 33,35.00        | 5985.29          |
| 7.             | 49-Water Resources Department        | .01             | 158,96.52        |
| 8.             | 50-Minor Irrigation Department       | 530.00          | 2790.95          |
|                | <b>Total</b>                         | <b>39944.54</b> | <b>168509.87</b> |

## APPENDIX – VII

### Cases where supplementary provision proved excessive (Refer: Paragraph 2.3.3)

| Sl. No.                | Number and name of Grant/ Appropriation                    | Supplementary Grant/ Appropriation | Saving           |
|------------------------|--|------------------------------------|------------------|
| <b>REVENUE SECTION</b> |  | <i>(Rupees in lakh)</i>            |                  |
| 1                      | 3-Building Construction and Housing Department             | 2162.79                            | 19,00.07         |
| 2                      | 4-Cabinet Secretariat and Co-ordination Department         | 301.58                             | 226.49           |
| 3                      | 6-Election   | 526.69                             | 288.79           |
| 4                      | 10-Energy  | 504.93                             | 175.99           |
| 5                      | 24-Information and Public Relation Department              | 143.88                             | 45.67            |
| 6                      | 32-Legislature   | 328.10                             | 258.99           |
| 7                      | 50-Minor Irrigation Department                             | 1135.14                            | 680.96           |
| 8                      | 51-Welfare Department                                      | 167,22.01                          | 126,83.13        |
| <b>CAPITAL SECTION</b> |  |                                    |                  |
| 1.                     | 10- Energy Department                                      | 2880.00                            | 659.00           |
| 2.                     | 20-Health, Medical Education and Family Welfare Department | 1158.86                            | 793.21           |
| 3.                     | 42- Rural Development Department                           | 299,60.17                          | 247,81.35        |
|                        | <b>Total</b>   | <b>558,24.15</b>                   | <b>424,93.65</b> |

## APPENDIX – VIII

### Excess Expenditure requiring regularisation (Refer: Paragraph 2.3.4)

| Sl. No                 | No./Name of App. Grant and Appropriation | Total grant/ Appropriation | Expenditure | Excess             | Excess requiring regularisation |
|------------------------|--|----------------------------|-------------|--------------------|---------------------------------|
| <b>CHARGED SECTION</b> |  |                            |             |                    |                                 |
| 1.                     | 32- Legislature                          | 8,32,000                   | 11,83,562   | 3,51,562           | 3,51,562                        |
| <b>CAPITAL SECTION</b> |  |                            |             |                    |                                 |
| 1.                     | 3- Building Construction Department      | 50,000                     | 7,41,30,086 | 7,40,80,086*       |                                 |
| 2.                     | 25- Institutional Finance Department     | 6,98,86,530                | 6,98,95,337 | 8,807              | 8,807                           |
|                        | <b>Total</b>                             |                            |             | <b>7,44,40,455</b> | <b>3,60,369</b>                 |

\* The excess shown under Grant no. 3 Building Construction and Housing Department of Rs 7,40,80,086 over the voted grant in capital section shown above does not require regularisation as the excess is covered by the provision of Rs 35.54 crore relating to the Capital head '4059' wrongly included in Revenue Section of the schedule of Demands and consequently in the schedule of Grants and Appropriations appended to the Appropriation Act passed under Article 204 of the Constitution.

**APPENDIX – IX**

**Cases where expenditure fell short  
(Refer: Paragraph 2.3.5)**

| Sl. No.              | Description of the Grants/<br>Appropriation        | Amount of Savings<br>(Rupees in crore)<br>(Percentage of provision<br>in bracket) | Main reasons of Saving as furnished by the Government  |
|----------------------|--|---|--|
| <b>Voted Section</b> |  |   |  |
| 1.                   | 1 - Agriculture Department                         | <b>Revenue</b><br>23.99<br>(24.98)<br><br><b>Capital</b><br>2. 00<br>(100)        | <b>Revenue</b><br>Partly due to restriction imposed on the purchase of vehicles and non-purchase of machinery and equipment due to delay in purchase committee. No reasons have been intimated for the saving Rs 21.55 crore.<br><br><b>Capital</b><br>No reasons have been intimated for the entire saving (May 2003).                                |
| 2.                   | 2- Animal Husbandry and Fisheries Department       | <b>Revenue</b><br><b>17.80</b><br>(30.99)   | <b>Revenue</b><br>Mainly due to non-payment of arrear of pay and dearness allowances in accordance with the direction of Finance Department, economy measures and non passing of bills by treasury. No reasons have been intimated for the saving of Rs 2.74 crore (May 2003).   |
| 3.                   | 3- Building Construction and Housing Department    | <b>Revenue</b><br>19.00<br>(28.20)  | <b>Revenue</b><br>No reasons have been intimated for the entire saving (May 2003).   |
| 4.                   | 4-Cabinet Secretariat and Co-ordination Department | <b>Revenue</b><br>2.26<br>(28.38)   | <b>Revenue</b><br>Mainly due to excessive provision for salary and economy measures.   |
| 5                    | 6-Election   | <b>Revenue</b><br>2.89<br>(46.84)   | <b>Revenue</b><br>Mainly due to non-drawal of fund due to lack of time and non-holding of Dumka bye election within the financial year.  |
| 6                    | 8-Civil Aviation Department                        | <b>Revenue</b><br>8.89<br>(72.51)   | <b>Revenue</b><br>Partly due to non-purchase of helicopter. No reasons have been intimated for the balance saving of Rs 4.71 crore. (May 2003).  |
| 7                    | 9-Co-operative                                     | <b>Revenue</b><br>8.87<br>(34.89)<br><br><b>Capital</b><br>9.74<br>(100)          | <b>Revenue</b><br>Mainly due to non-division of cadre, non-availing of L.T.C and non-concurrence of Finance department.<br><br><b>Capital</b><br>Mainly due to non-completion of procedure due to non-receipt of scheme wise list from N.C.D.C and Govt. of Bihar. No reasons have been intimated for the balance saving of Rs 6.35 crore. (May 2003). |

|     |  |  |  |
|-----|--|--|--|
| 8   | 11-Excise and Prohibition Department                       | <b>Revenue</b><br>2.59<br>(31.59)  | <b>Revenue</b><br>Mainly due to non-receipt of permission for utilisation of supplementary grant and non-issue of sanction order. No reasons have been intimated for the balance Saving of Rs 1.39 crore.  |
| 9.  | 12- Finance Department                                     | <b>Revenue</b><br>11.08<br>(33.61)<br><br><b>Capital</b><br>7.98<br>(47.84)  | <b>Revenue</b><br>Mainly due to less (i) expenditure than anticipated on pay and allowances and on telephone, electricity and office contingencies; (ii) procedural delay in purchase/installation of computers; (iii) post kept vacant and (iv) economy measures.<br><br><b>Capital</b><br>No reasons have been intimated for the entire saving.  |
| 10. | 17- Finance (Commercial Tax) Department                    | <b>Revenue</b><br>18.23<br>(60.87)   | <b>Revenue</b><br>Mainly due to non demand of fund for electric charges and rent; excessive provisions on salary, law charges maintenance of vehicles etc; employees having been sent on deputation and post budget decision to get the work done by the Transport Department from their grant.  |
| 11  | 18-Food, Supply and Commerce Department                    | <b>Revenue</b><br>7.79<br>(39.72)  | <b>Revenue</b><br>Partly due to less men-in-position than sanctioned strength, delay in allotment of fund and non drawal of fund from treasury. No reasons have been intimated for the saving of Rs 2.92 crore.  |
| 12  | 19-Forest and Environment Department                       | <b>Revenue</b><br>98.06<br>(38.87)   | <b>Revenue</b><br>Reasons for the entire saving have not been intimated (May 2003)   |
| 13  | 20-Health, Medical Education and Family Welfare Department | <b>Revenue</b><br>123.24<br>(33.51)<br><br><b>Capital</b><br>7.93<br>(26.80) | <b>Revenue</b><br>Mainly due to economy measures, posts kept vacant, less number of vehicles, less expenditure on diet because of less number of indoor patients, less expenditure on 'scholarships/stipend, non-completion of process of purchase of machinery and equipment, non-passing of bills by the Treasury and belated sanction of the scheme. No reasons have been intimated for the saving of Rs 39.94 crore (May 2003).<br><br><b>Capital</b><br>Mainly due to non-receipt of estimates from Building construction Department and non-sanction of scheme. There was a excess of Rs 2.16 crore for which no reasons have been intimated (May 2003). |

|     |  |  |  |
|-----|--|--|--|
| 14  | 21-Higher Education Department                     | <b>Revenue</b><br>15.56<br>(11.84)   | <b>Revenue</b><br>No reasons have been intimated for the entire saving (May 2003).   |
| 15. | 22- Home Department                                | <b>Revenue</b><br>206.72<br>(30.76)  | <b>Revenue</b><br>Partly due to posts kept vacant, non-sanction of purchase of motorcars, non-finalisation of cadre division, non-creation of India Reserve Battalion, on completion of procedure of purchase of equipments and arms and non construction of wards. No reasons have been intimated for the saving of Rs 176.08 crore. There was a final excess of Rs 80.37 crore for which no reasons have been intimated. |
| 16  | 23- Industries Department                          | <b>Revenue</b><br>52.23<br>(47.35)<br><br><b>Capital</b><br>10.54<br>(100) | <b>Revenue</b><br>Partly due to excess provision of fund, non formation of the Jharkhand State Khadi Gramudyog Board, non-completion of procedure of sanctioning of the schemes; non-receipt of authority letter, non posting of staff. No reason have been intimated for the saving of Rs 27.64 crore<br><br><b>Capital</b><br>Reasons for non-utilisation of the entire provision have not been intimated (May 2003).    |
| 17  | 26-Labour, Employment and Training Department      | <b>Revenue</b><br>24.56<br>(36.56)   | <b>Revenue</b><br>Partly due to non-sanction of proposed enhancement of rate of pension, less men in position than the sanctioned strength and non issue of orders of expenditure. No reasons have been intimated for the saving of Rs 8.50 crore.   |
| 18. | 27-Law Department                                  | <b>Revenue</b><br>6.52<br>(15.58)  | <b>Revenue</b><br>No reasons have been intimated for the saving.   |
| 19  | 29-Mines and Geology Department                    | <b>Revenue</b><br>9.20<br>(52.63))   | <b>Revenue</b><br>Mainly due to posts kept vacant, non - purchase of vehicles and non-purchase of computers. No reasons have been intimated for the saving of Rs 3.74 crore.   |
| 20. | 30-Minorities Welfare Department                   | <b>Capital</b><br>4.25<br>(42.50)  | <b>Capital</b><br>No reasons have been intimated for the entire Saving.  |
| 21  | 32-Legislature                                     | <b>Revenue</b><br>2.59<br>(24.41)  | <b>Revenue</b><br>Mainly due to non-payment of enhanced pay, posts kept vacant, purchase of less number of computers and delayed purchase of cars for whips.   |
| 22  | 33-Personnel and Administrative Reforms Department | <b>Revenue</b><br>3.53<br>(57.87)  | <b>Revenue</b><br>Partly due to less consumption of electricity, less number of guest lecturers and non-functioning of the office of the Lokayukta.  |

|    |   |  |   |
|----|---|--|---|
| 23 | 35-Planning and Development Department      | <b>Revenue</b><br>5.43<br>(11.72)  | <b>Revenue</b><br>Mainly due to excessive budget provision, non-release of fund by the Central Government and less demand of funds for pay and allowances. No reasons have been intimated for the saving of Rs 0.96 crore.  |
| 24 | 36-Public Health and Engineering Department | <b>Revenue</b><br>19.34<br>(19.25)<br><br><b>Capital</b><br>80.44<br>(57.46) | <b>Revenue</b><br>Mainly due to non payment of arrear of pay allowance wages and bonus to work charged staff recruited after cut off date by Finance/Personnel Department, non purchase of machinery and less expenditure on chemicals. No reasons have been intimated for the saving of Rs 2.46 crore.<br><br><b>Capital</b><br>Partly due to belated issue of supply orders for construction materials because of filing of cases in the High Court by suppliers, non-release of fund by the Govt. of India and non-implementation of scheme though sanctioned in time. No reasons have been intimated for the savings of Rs 33.32 crore. |
| 25 | 39-Relief and Rehabilitation Department     | <b>Revenue</b><br>10.49<br>(12.60)   | <b>Revenue</b><br>No reasons have been intimated for the entire savings. The grant also had an excess of Rs 8.46 crore mainly under “carriage of drinking water by Trucks and Tractors” and under “Draught Other expenditure- Other works”.   |
| 26 | 40-Revenue and Land Reforms Department.     | <b>Revenue</b><br>32.32<br>(25.84)   | <b>Revenue</b><br>Partly due to the restriction imposed on drawal of arrears pay for the period prior to 15.11.2000, non-posting of officers/ staff, non-sanction of purchase of vehicle, non-submission of bill for contingent expenditure in time and non-completion of financial procedure within the financial year. No reasons have been intimated for the saving of Rs 18.49 crore.   |
| 27 | 41- Road Construction Department            | <b>Revenue</b><br>50.65<br>(34.79)<br><br><b>Capital</b><br>79.68<br>(42.88) | <b>Revenue</b><br>Mainly due to non-approval of the rates for purchase of motor vehicles; machinery and equipment (including computers) by the purchase committee; less expenditure on pay and allowances; unavoidable delay in administrative approval and Technical sanction; posts kept vacant; non-division of cadre and non purchase of motor cars.<br><br><b>Capital</b><br>Mainly due to (i) unavoidable delay in approval of schemes, preparation of D.P.R, administrative and technical approval and disposal of tenders and (ii) lack of time.  |

|     |  |   |   |
|-----|--|---|---|
| 28  | 42-Rural Development Department                        | <p><b>Revenue</b><br/>149.43<br/>(35.05)</p> <p><b>Capital</b><br/>247.81<br/>(47.86)</p> | <p><b>Revenue</b><br/>Mainly due to reduction in Plan outlay, restricting State's share in the light of Centre's share, non-posting of officers and staff, posts kept vacant, non-holding of Panchayat election and economy measures. No reasons have been intimated for the saving of Rs 17.85 crore.</p> <p><b>Capital</b><br/>Partly due to posts kept vacant and non sanction of scheme. No reasons have been intimated for the saving of Rs 220.08 crore.</p>  |
| 29. | 43-Science and Technology Department                   | <p><b>Revenue</b><br/>30.67<br/>(47.97)</p> <p><b>Capital</b><br/>8.57<br/>(82.64)</p>    | <p><b>Revenue</b><br/>Mainly due to posts kept vacant, ban on payment of arrears of salary and supply of computers by the Central Government and restriction imposed on purchase of motor vehicles. No reasons have been intimated for the savings of Rs 29.10 crore.</p> <p><b>Capital</b><br/>Partly on the advice of the Authorisation Committee to classify the expenditure on Government Polytechnic Dumka under Tribal Area Sub Plan. Reasons for the saving of Rs 8.21 crore have not been intimated</p>   |
| 30  | 44- Secondary, Primary and Public Education Department | <p><b>Revenue</b><br/>223.64<br/>(20.30)</p>  | <p><b>Revenue</b><br/>Partly due to less sanction of fund and lack of time. Reasons for the saving of Rs 216.53 crore have not been intimated.</p>  |
| 31  | 47-Transport Department                                | <p><b>Capital</b><br/>2.59<br/>(86.05)</p>  | <p><b>Capital</b><br/>Partly due to non-posting of computer operators and non-purchase of vehicles. Reasons for the saving of Rs 2.00 crore have not been intimated.</p>  |
| 32  | 48-Urban Development Department                        | <p><b>Revenue</b><br/>17.29<br/>(28.00)</p> <p><b>Capital</b><br/>59.85<br/>(40.90)</p>   | <p><b>Revenue</b><br/>Mainly due to non-implementation of the scheme pending approval by the Planning Department, belated receipt of proposals resulting in non-sanction of grants, non-receipt of demands in time posts kept vacant and non-holding of election of urban local bodies. There was an excess by Rs 2.40 crore under one head.</p> <p><b>Capital</b><br/>Partly due to non-submission of the scheme in time, pending/non-acceptance of proposal by Planning Department/ Planning Minister and non-receipt of demand letter from Urban Local Bodies. Rs 5.94 crore was surrendered on 31<sup>st</sup> March 2002 as the provision related to Building Construction Department (Grant No. 3). No reasons have been intimated for the saving of Rs 26.33 crore (May 2003).</p> |

|    |                                      |  |  |
|----|--------------------------------------|--|--|
| 33 | 49-Water Resources Department        | <b>Revenue</b><br>4.86<br>(20.27)<br><br><b>Capital</b><br>158.97<br>(50.32) | <b>Revenue</b><br>No reasons have been intimated for the entire saving (May 2003).<br><br><b>Capital</b><br>Partly due to delay in land acquisition and transfer of forestland and peoples objection. No reasons have intimated for the savings of Rs 73.91 crore (May 2003).  |
| 34 | 50-Minor Irrigation Department       | <b>Revenue</b><br>6.81<br>(18.69)<br><br><b>Capital</b><br>27.91<br>(45.88)  | <b>Revenue</b><br>Mainly due to ban on payment of arrear relating to the period prior to 15.11.2000. Reason for the saving of Rs 3.09 crore have not been intimated.<br><br><b>Capital</b><br>Mainly due to mistakes in the names of schemes, selection of places and local agitation leading to delay in sanctioning of the schemes. Reasons for the savings of Rs 15.40 crore have not been intimated. |
| 35 | 51-Welfare Department                | <b>Revenue</b><br>126.83<br>(25.46)  | <b>Revenue</b><br>Partly due to (i) excessive provision under salary (ii) receipt of estimates for construction of less number of schools/ Scholarships (iii) belated receipt of proposal and (iv) less receipt of Central share. Reasons for the saving of Rs 87.76 crore have not been intimated (May 2003).   |
| 36 | 52-Art, Culture and Youth Department | <b>Revenue</b><br>4.90<br>(47.07)  | <b>Revenue</b><br>Mainly due to non-accord of approval by purchase committee, less disbursement of prices to winners of National/ International Sports, less expenditure on scholarships, L.I.C, rents etc, posts kept vacant and non-receipt of consent of the Departmental Planning Committee.   |

| <b>CHARGED SECTION (APPROPRIATION)</b> |  |                                     |  |
|--|--|-------------------------------------|--|
| 1                                      | 5-Secretariat of the Governor          | <b>Revenue</b><br>2.35<br>(64.38)   | <b>Revenue</b><br>Partly due to non-purchase of bulletproof car for the Governor pending Governments' decision on security measures and less expenditure on leave travel concession. Reasons for saving of Rs 1.32 crore have not been intimated (May 2003).   |
| 2.                                     | 13-Interest Payment                    | <b>Revenue</b><br>221.09<br>(28.03) | <b>Revenue</b><br>(i) Partly due to reclassification of expenditure in respect of share of small saving collection received from 1999-2000 and onwards under the head 123 Interest on special Securities issued to National Small Savings Fund of the Central Government by State Government Rs 89.45 crore;<br><br>(ii) availing facility of overdraft only for one day (Rs 1.38 crore);<br><br>(iii) non-receipt of Scheme-wise schedules from Bihar State and NCDC (Rs 1.10 crore). No reasons have been intimated for the savings of Rs 231.05 crore. There was an excess of Rs 91.92 crore partly due to reclassification of expenditure. |
| 3                                      | 14-Repayment of Loans                  | <b>Capital</b><br>35.20<br>(14.64)  | <b>Capital</b><br>Mainly due to less resort to Ways and Means Advances and less overdraft than anticipated at budget stage (36.86 crore); non receipt of demand letter from RBI, Patna though called for (Rs 0.35 crore); non receipt of scheme wise list from N.C.D.C and Patna Rs 1.27 crore. No reasons have been intimated for saving of Rs 29.57 crore. There was an overall excess of Rs 31.04 crore for which no reasons have been intimated.   |
| 4                                      | 28-High Court                          | <b>Revenue</b><br>2.18<br>(30.36)   | <b>Revenue</b><br>Partly due to excess provision of fund (Rs 1.66 crore). No reason have been intimated for the balance saving.  |
| 5                                      | 34-Jharkhand Public Service Commission | <b>Revenue</b><br>2.80<br>(99.29)   | <b>Revenue</b><br>Mainly due to belated formation of Jharkhand Public Service Commission.  |

**APPENDIX- X****Cases of Persistent Saving Exceeding Rs 2 crore in each case  
(Refer: paragraph 2.3.6)**

| Sl. No.              | Number and name of Grant/ Appropriation                    | Saving (Amount in crore of rupees and its percentage to provision in bracket) |            |
|----------------------|--|---|------------|
|                      |  | 2000-01   | 2001-02    |
| <b>REVENUE VOTED</b> |  |   |            |
| 1.                   | 1- Agriculture Department                                  | 13.59 (45)  | 23.99(25)  |
| 2.                   | 2-Animal Husbandry and Fisheries Department                | 6.17 (37)   | 17.80(31)  |
| 3.                   | 3-Building Construction and Housing Department             | 5.00 (33)   | 19.00(28)  |
| 4.                   | 9-Co-operative Department                                  | 10.74 (75)  | 8.87(35)   |
| 5.                   | 12-Finance Department                                      | 3.52 (37)   | 11.08(34)  |
| 6.                   | 15-Pension   | 39.55 (19)  | 4.07(0.78) |
| 7.                   | 17-Finance (commercial Tax) Department                     | 2.18 (38)   | 18.23(61)  |
| 8.                   | 19-Forest and Environment Department                       | 60.68 (59)  | 98.06(39)  |
| 9.                   | 20-Health, Medical Education and Family Welfare Department | 51.17 (46)  | 123.24(34) |
| 10.                  | 21-Higher Education Department                             | 4.20 (13)   | 15.56(12)  |
| 11.                  | 22-Home Department   | 35.53 (18)  | 206.72(31) |
| 12.                  | 23-Industries Department                                   | 14.43 (85)  | 52.23(47)  |
| 13.                  | 26-Labour, Employment and Training Department              | 4.16 (14)   | 24.56(37)  |
| 14.                  | 27-Law Department  | 3.95 (27)   | 6.52(16)   |
| 15.                  | 29-Mines and Geology Department                            | 2.33 (46)   | 9.20(53)   |
| 16.                  | 35-Planning and Development Department                     | 2.66 (50)   | 5.43(12)   |
| 17.                  | 36-Public Health and Engineering Department                | 17.39 (48)  | 19.34(19)  |
| 18.                  | 39-Relief and Rehabilitation Department                    | 2.35(46)  | 10.49(13)  |
| 19.                  | 40-Revenue and Land Reforms Department                     | 12.27(34)   | 32.32(26)  |
| 20.                  | 41-Road Constructions, Department                          | 2.86 (12)   | 50.65(35)  |
| 21.                  | 42-Rural Development Department                            | 181.31 (64)   | 149.43(35) |
| 22.                  | 43-Science and Technology Department                       | 5.16 (48)   | 30.67(48)  |
| 23.                  | 44-Secondary, Primary and Public Education Department      | 98.75 (28)  | 223.64(20) |
| 24.                  | 48-Urban Development Department                            | 4.23 (80)   | 17.29(28)  |
| 25.                  | 49-Water Resources Department                              | 2.75 (43)   | 4.86(20)   |
| 26.                  | 51-Welfare Department                                      | 50.96 (55)  | 126.83(25) |

| <b>REVENUE CHARGED</b> |   |             |            |
|------------------------|---|-------------|------------|
| 1.                     | 13-Interest Payment                         | 334.46 (80) | 221.09(28) |
| 2.                     | 28-High Court                               | 2.15 (67)   | 2.18(30)   |
| <b>CAPITAL VOTED</b>   |   |             |            |
| 1.                     | 9- Co-operative Department                  | 2.45(100)   | 9.75(100)  |
| 2.                     | 10-Energy Department                        | 139.13(87)  | 6.59(2)    |
| 3.                     | 23- Industries Department                   | 4.69 (100)  | 10.54(100) |
| 4.                     | 30- Minority Welfare Department             | 6.50(100)   | 4.25(43)   |
| 5.                     | 36-Public Health and Engineering Department | 23.70(100)  | 80.44(57)  |
| 6.                     | 41-Road Constructions, Department           | 4.11(20)    | 79.68(43)  |
| 7.                     | 42-Rural Development Department             | 10.41(12)   | 247.81(48) |
| 8.                     | 48-Urban Development Department             | 15.69(82)   | 59.85(41)  |
| 9.                     | 49-Water Resources Department               | 61.90(52)   | 158.97(50) |
| 10.                    | 50-Minor Irrigation Department              | 7.59(70)    | 27.91(46)  |
| <b>CAPITAL CHARGED</b> |   |             |            |
| 1.                     | 14- Repayment of Loans                      | 46.15 (26)  | 35.20 (15) |

**APPENDIX XI**  
**Expenditure on new services/ new instrument of**  
**Services in Excess of the budget provision**  
**(Refer: Paragraph 2.3.7)**

| SI. No. | Grants Appropriation Number/ Head of Account  | Provision     | Actual Expenditure      | Excess          |
|---------|---|---------------|-------------------------|-----------------|
|         |   |               | <i>(Rupees in lakh)</i> |                 |
| 1.      | <b><u>Appropriation No. 13 Interest Payment</u></b><br>04- Interest on Loans and Advances from central Government<br>104-Interest on loans for non-plan schemes.<br>0003-Interest on loans received for other non-plan schemes. | 55.00         | 3,01.87                 | 2,46.87         |
| 2.      | <b><u>Grant No.14 Repayment of Loans</u></b><br>6004-Loans and Advances, from the Central Government non-plan loans<br>800-Other loans<br>6000-Other loans  | 50.00         | 5,62.59                 | 5,12.59         |
| 3       | <b><u>Grant No. 39</u></b><br>2245- Relief on account of Natural calamities<br>01- Drought<br>102- Drinking water supply<br>0001-Carriage of Drinking water by Trucks and Tractors  | 4.18          | 68.79                   | 64.61           |
| 4.      | 800-Other expenditure<br>0002-Other works   | 29.25         | 7,74.70                 | 7,45.45         |
|         | <b>Total</b>  | <b>138.43</b> | <b>17,07.95</b>         | <b>15,69.52</b> |

**APPENDIX- XII**  
**Expenditure on new services/ new instrument of service**  
**Without Budget Provision**  
**(Refer: Paragraph 2.3.7)**

| SI. No. | Grants Appropriation Number/ Head of Account   | Provision | Actual Expenditure | Excess        |
|---------|--|-----------|--------------------|---------------|
|         |  |           | (Rupees in lakh)   |               |
| 1.      | <b><u>Grant No.12</u></b><br>7610-Loans to Government servants etc .<br>800-Other Advances<br>10-Other Advances  | Nil       | 10.16              | 10.16         |
| 2.      | <b><u>Grant No. 23</u></b><br>2852-Industries<br>80-General<br>796-Tribal area sub-Plan<br>0202-Grants to Industrial units on electric consumption                                     | Nil       | 20.00              | 20.00         |
| 3.      | <b><u>Grant No. 39</u></b><br>Relief and Rehabilitation Department<br>114-Assistance to farmer for purchase of Agriculture Inputs<br>0000- Agriculture input grant (For damaged crops) | Nil       | 3.76               | 3.76          |
| 4.      | 02-Floods, cyclones etc.<br>109-Repairs and Restoration of damaged water supply, drainage and sewage works<br>0000-Repairs and maintenance of damaged sewerage and water supply system | Nil       | 26.98              | 26.98         |
| 5       | <b><u>Grant No. 41- Roads and Bridges</u></b><br>799 Suspense<br>0002 Purchase   | Nil       | 223.63             | 223.63        |
| 6.      | 0003-Miscellaneous Works Advances  | Nil       | 67.04              | 67.04         |
| 7.      | <b><u>Grant No. 48</u></b><br>4216- Capital outlay on Housing<br>01- Government Residential Building<br>796- Tribal Area Sub Plan<br>0200- Tribal Area Sub-Plan                        | Nil       | 263.25             | 263.25        |
|         | <b>Total</b>   |           | <b>614.82</b>      | <b>614.82</b> |

**APPENDIX -XIII**  
**Anticipated Savings not surrendered**  
**(Refer: Paragraph 2.3.8)**

| SI. No.                          | Number and name of the Grant/ Appropriation            | Saving                   | Unsurrendered savings |
|----------------------------------|--|--------------------------|-----------------------|
|                                  |  | <i>(Rupees in crore)</i> |                       |
| <b>REVENUE SECTION – VOTED</b>   |  |                          |                       |
| 1.                               | 1-Agriculture Department                               | 23.99                    | 20.73                 |
| 2.                               | 2-Animal Husbandry and Fisheries Department            | 17.80                    | 3.29                  |
| 3.                               | 12-Finance Department                                  | 11.08                    | 2.57                  |
| 4.                               | 18-Food, Supply and Commerce Department                | 7.79                     | 3.98                  |
| 5.                               | 20-Health, Medical Education Family Welfare Department | 123.24                   | 65.47                 |
| 6.                               | 23-Industries Department                               | 52.23                    | 17.37                 |
| 7.                               | 26-Labour, Employment and Training Department          | 24.56                    | 1.57                  |
| 8.                               | 29-Mines and Geology Department                        | 9.20                     | 3.62                  |
| 9.                               | 36-Public Health and Engineering Department            | 19.34                    | 2.36                  |
| 10.                              | 40-Revenue and Land Reforms Department                 | 32.32                    | 7.71                  |
| 11.                              | 42-Rural Development Department                        | 149.43                   | 18.25                 |
| 12.                              | 43-Science and Technology Department                   | 30.67                    | 29.02                 |
| 13.                              | 44-Secondary, Primary and Adult Education Department   | 223.64                   | 216.40                |
| 14.                              | 48-Urban Development Department                        | 17.29                    | 3.31                  |
| 15.                              | 49-Water Resources Department                          | 4.86                     | 2.89                  |
| 16.                              | 51-Welfare Department                                  | 126.83                   | 43.86                 |
| 17.                              | 52-Art, Culture and Youth Department                   | 4.90                     | 1.64                  |
| <b>REVENUE SECTION - CHARGED</b> |  |                          |                       |
| 1.                               | 5-Secretariat of the Governor                          | 2.35                     | 1.91                  |
| 2.                               | 13-Interest Payment                                    | 221.09                   | 219.56                |
| <b>CAPITAL SECTION – VOTED</b>   |  |                          |                       |
| 1.                               | 9-Co-operative   | 9.75                     | 6.35                  |
| 2.                               | 30-Minorities Welfare Department                       | 4.25                     | 1.12                  |
| 3.                               | 36-Public Health and Engineering Department            | 80.44                    | 33.41                 |
| 4.                               | 42-Rural Development Department                        | 247.81                   | 175.25                |
| 5.                               | 43-Science and Technology Department                   | 8.57                     | 8.20                  |
| 6.                               | 46-Tourism Department                                  | 1.50                     | 1.00                  |
| 7.                               | 47-Transport Department                                | 2.59                     | 1.95                  |
| 8.                               | 48-Urban Development Department                        | 59.85                    | 21.54                 |
| 9.                               | 49-Water Resources Department                          | 158.97                   | 44.98                 |
| 10.                              | 50-Minor Irrigation Department                         | 27.91                    | 15.33                 |
| <b>CAPITAL SECTION – CHARGED</b> |  |                          |                       |
| 1.                               | 14-Repayment of Loans                                  | 35.20                    | 33.56                 |
|                                  | <b>Total</b>   | <b>17,39.46</b>          | <b>10,08.20</b>       |

**APPENDIX – XIV**  
**Surrender in excess of actual saving**  
**(REFER- PARAGRAPH 2.3.9)**

| SI. No                 | Grant / Appropriation No.               | Saving         | Surrender               | Excess Surrendered |
|------------------------|---|----------------|-------------------------|--------------------|
|                        |   |                | <i>(Rupees in lakh)</i> |                    |
| <b>REVENUE SECTION</b> |   |                |                         |                    |
| 1                      | 16-National Saving                      | 73.18          | 73.22                   | 0.04               |
| 2                      | 38-Registration Department              | 99.98          | 137.74                  | 37.76              |
| 3                      | 39-Relief and Rehabilitation Department | 1048.81        | 1768.38                 | 719.57             |
| 4                      | 46-Tourism Department                   | 122.10         | 158.15                  | 36.05              |
| <b>CAPITAL SECTION</b> |   |                |                         |                    |
| 1                      | 10-Energy Department                    | 659.00         | 6500.00                 | 5841.00            |
|                        | <b>Total</b>                            | <b>2003.07</b> | <b>8637.49</b>          | <b>6634.42</b>     |

**APPENDIX- XV**  
**Statement of unjustified / excessive surrenders**  
**(Refer: Paragraph 2.3.10)**

| Sl. No. | Grant / Appropriation No. | Sub-head / Schemes  | Provision (original + Supplementary) | Surrender      | Expenditure     | Excess          |
|---------|---------------------------|---|--------------------------------------|----------------|-----------------|-----------------|
|         |                           |   | <i>(Rupees in lakh)</i>              |                |                 |                 |
| 1.      | 10                        | 2052-Secretariat-General Services<br>090-Secretariat<br>0001A-Energy Department                     | 99.70                                | 60.50          | 59.95           | 20.75           |
| 2       | 22                        | 2070-Other Administrative Services<br>113-Welfare of Police personnel<br>0001-Hospital Charges      | 92.24                                | 35.80          | 275.79          | 219.35          |
| 3       | 22                        | 2070-Other Administrative Services<br>108-Fire Protection Services<br>0001-Fire Protection Services | 1,65.96                              | 21.54          | 2,16.23         | 71.81           |
| 4       | 22                        | 2055-Police<br>001-Direction and Administration<br>0001-Superintendence                             | 4,35.82                              | 76.44          | 12,51.76        | 8,92.38         |
| 5       | 24                        | 2220-Information and Publicity<br>60-Other<br>0002-District Mobile units                            | 1,84.64                              | 12.52          | 1,83.64         | 11.52           |
|         |                           | <b>Total</b>  | <b>9,78.36</b>                       | <b>2,06.80</b> | <b>19,87.37</b> | <b>12,15.81</b> |

**APPENDIX – XVI**  
**STATEMENT OF UNRECONCILED EXPENDITURE**  
**(Reference paragraph 2.3.11)**

| Sl. No. | Department                                      | Units       | Amount<br>(Rupees in crore) |
|---------|---|-------------|-----------------------------|
| 1.      | Human Resource Development Department           | 292         | 1036.91                     |
| 2.      | Finance Department                              | 161         | 531.77                      |
| 3.      | Panchayati Raj Department                       | 165         | 392.72                      |
| 4.      | Transport Department                            | 25          | 340.33                      |
| 5.      | Medical & Public Health Department              | 164         | 195.05                      |
| 6.      | Rural Development Department                    | 19          | 152.23                      |
| 7.      | Revenue & Land Reforms Department               | 10          | 104.00                      |
| 8.      | Public Works Department                         | 40          | 94.20                       |
| 9.      | Forest & Environment Department                 | 71          | 93.28                       |
| 10.     | Social Security and Welfare Department          | 107         | 87.90                       |
| 11.     | Water Resources & F.C (M.I.) Department         | 19          | 55.11                       |
| 12.     | Urban Development Department                    | 09          | 43.94                       |
| 13.     | Law Department                                  | 18          | 39.63                       |
| 14.     | Electricity (Power) Department                  | 05          | 33.00                       |
| 15.     | Industries and Minerals Department              | 468         | 27.95                       |
| 16.     | Agriculture Department                          | 21          | 17.51                       |
| 17.     | Labour & Employment Department                  | 33          | 17.50                       |
| 18.     | Co-operative Department                         | 22          | 16.15                       |
| 19.     | Planning and Development Department             | 25          | 12.60                       |
| 20.     | Food, Civil supply & Commercial Department      | 08          | 11.24                       |
| 21.     | Information and Public Relation Department      | 07          | 06.50                       |
| 22.     | Animal Husbandry & Fisheries Department         | 33          | 05.57                       |
| 23.     | Sectt. General Services Department              | 06          | 04.36                       |
| 24.     | Housing Department                              | 05          | 02.99                       |
| 25.     | Personnel and Administrative Reforms Department | 01          | 01.63                       |
| 26.     | Science and Technology Department               | 01          | 00.67                       |
| 27.     | Tourism Department                              | 01          | 00.09                       |
|         | <b>Total</b>                                    | <b>1736</b> | <b>3324.83</b>              |

**Appendix- XVII**  
**Plantation in violation of provisions of working plan**  
**[ Ref. to in paragraph 3.1.5.1 (i)(a) ]**

| Sl. No. | Divisions                         | Year of Plantation | Scheme            | Plantation site / Thana Number                 | Area (in hectares) | Area available as per working plan (in hectares) | Difference (Hectares) | Cost of plantation in excess area (Rs in lakh) |
|---------|-----------------------------------|--------------------|-------------------|--|--------------------|--|-----------------------|--|
| 1       | Afforestation Division, Hazaribag | 1998-99            | Q.G.S.            | Chatak/ Ramgarh 136                            | 48.82              | NIL  | 48.82                 | 4.50   |
|         |                                   | -do-               | FFP               | Choubey /Barkatta                              | 64.00              | NIL  | 64.00                 | 4.01   |
|         |                                   | -do-               | Soil conservation | Kesura, Anbaro and Sekho /Sada 170,182 and 185 | 73.00              | 7.45   | 65.55                 | 10.06  |
|         |                                   | -do-               | -do               | Kapka/ Barkatta 71                             | 36.50              | NIL  | 36.50                 | 5.58   |
|         |                                   | -do-               | -do               | Routa/ Mandu 110                               | 40.00              | NIL  | 40.00                 | 6.12   |
|         |                                   | -do-               | -do               | Garukurha/ Barhi 18                            | 43.36              | NIL  | 43.36                 | 1.91   |
|         |                                   | -do-               | -do               | Sugia/ Ramgarh 177                             | 70                 | NIL  | 70.00                 | 7.95   |
| 2       | Forest Research officer, Ranchi   | 1999-2000          | FFP 50:50         | Pusu /Kanke 10                                 | 45                 | 91.94  | 135.06                | 20.14  |
|         |                                   | 2000-2001          | -do-              | -do-   | 109                |  |                       |  |
|         |                                   | 1999-2000          | -do-              | Urugutu /Kanke 13                              | 73                 |  |                       |  |
| 3       | Forest Division Bokaro            | 1997-98            | EAS               | Uttagram/ 35                                   | 50                 | 7.40   | 42.60                 | 6.48   |
|         |                                   | -do-               | -do-              | Raghubahiyar /58                               | 50                 | 4.94   | 45.06                 | 6.86   |
|         |                                   | 1999-2000          | -do-              | Pathuria/ 88                                   | 40                 | NIL  | 40.00                 | 8.15   |
|         |                                   | -do-               | -do-              | Bagiari / 100                                  | 45                 | NIL  | 45.00                 | 9.17   |
|         |                                   | -do-               | -do-              | Chitu , Karmatar/ 103, 102                     | 35                 | 17.52  | 17.48                 | 3.56   |
|         |                                   | 1998-99            | J.R.Y             | Jebra /33                                      | 70                 | 56.06  | 13.94                 | 2.84   |
|         |                                   | -do-               | -do-              | Rukum/ 124                                     | 70                 | NIL  | 70.00                 | 14.27  |
|         |                                   | -do-               | -do-              | Jhujhko/ 48                                    | 100                | NIL  | 100.00                | 12.50  |
|         |                                   | -do-               | RDF               | Ulgada/ NA                                     | 40                 | NIL  | 40.00                 | 2.73   |
|         |                                   | -do-               | -do-              | Uttasara/ 35                                   | 50                 | 7.40   | 42.60                 | 7.56   |
|         |                                   | -do-               | -do-              | Ordara/ 9                                      | 46                 | NIL  | 46.00                 |  |
|         |                                   | -do-               | -do-              | Machro/ 75                                     | 44                 | NIL  | 44.00                 |  |

|   |                                     |                      |   |                                      |                   |               |                |               |
|---|-------------------------------------|----------------------|---|--------------------------------------|-------------------|---------------|----------------|---------------|
| 4 | Afforestation Division Ranchi       | 1999-2000            | NAEB (100% CSS)                                     | Marwa/ Kanke 14                      | 100               | 65.62         | 34.38          | 33.89         |
|   |                                     | -do-                 | -do-  | Birgaon /Tamar 198                   | 80                | 20.24         | 59.76          |               |
|   |                                     | 2000-01              | RDF   | Lohar /Tamar 149                     | 70                | 40.48         | 29.52          |               |
|   |                                     | 1999-2000<br>2000-01 | NAEB Soil Conservation                              | Sanjamdih / Tamar 99<br>-do-         | 50 }<br>}<br>40 } | 80.96         | 9.04           |               |
|   |                                     | 1999-2000<br>2000-01 | NAEB Soil Conservation                              | Barbanga/Tamar 196<br>-do-           | 50 }<br>50 }      | 61.44         | 38.56          |               |
| 5 | Social Forestry Division, Deoghar   | 1999-2000            | Integrated afforestation & Eco Development 100% CSS | Bhikhandiha/ Madhupur 70             | 185               | NIL           | 235            | 32.15         |
|   |                                     | -do-                 | -do-  | Trilokidih / Madhupur 71             |                   |               |                |               |
| 6 | Dhalbhum Forest Division Jamshedpur | 1998-99              | RDF   | Koria/ Ghatshila 1216                | 75                | NIL           | 75             | 50.09         |
|   |                                     | -do-                 | -do-  | Pathargada/ Mosabani 160             | 50                | NIL           | 50             |               |
|   |                                     | -do-                 | -do-  | Roaam-Khutirjeri/ Rakha 91,90        | 50                | 47.00         | 03             |               |
|   |                                     | -do-                 | -do-  | Norisa & Aridharja / Chakulu 366,368 | 50                | NIL           | 50             |               |
|   |                                     | -do-                 | QGS   | Rajbasa, Dighi/ Chakulia 362,346     | 50                | Nil           | 50             |               |
|   |                                     | -do-                 | -do-  | Amrajora (Mosabani 347)              | 50                | Nil           | 50             |               |
| 7 | Singhbhum Forest Division Chaibasa  | 1998-99              | -do-  | Hathiadih (Patamda 175)              | 50                | NIL           | 50             | 48.42         |
| 8 | Afforestation Division Singhbhum    | 2000-01              | QGS   | Rangmetia/ Saraikella                | 42                | NIL           | 42             | 5.29          |
|   |                                     | 1999-2000            | RDF   | Rajabera/ Chandil 203                | 43                | 28.34         | 14.66          | 4.58          |
|   |                                     | -do-                 | -do-  | Balidih/ Saraikela 428               | 43                | 12.14         | 30.86          |               |
|   |                                     |                      |   | <b>Total</b>                         | <b>2420.68</b>    | <b>548.93</b> | <b>1871.75</b> | <b>308.81</b> |

**APPENDIX- XVIII**  
**Loss due to low survival of plants**  
**[Referred to in paragraph 3.1.5.1 (v)]**

| Sl. No | Name of Division                   | Year of Plantation and scheme | No. of Plants Planted (in lakh) | Required Survival of Plants (in lakh) | Actual survival of plants (in lakh) | Percentage of survival | Short fall (in lakh) | Expd. per plant (Rs) | Loss to Government (Rs in lakh) |
|--------|------------------------------------|-------------------------------|---------------------------------|---------------------------------------|-------------------------------------|------------------------|----------------------|----------------------|---------------------------------|
| 1      | 2                                  | 3                             | 4                               | 5                                     | 6                                   | 7                      | 8                    | 9                    | 10                              |
| 1.     | Afforestation Division, Giridih    | 1999/RDF                      | 1.66                            | 1.00                                  | 0.51                                | 31                     | 0.49                 | 7.77                 | 3.81                            |
| 2.     | Afforestation Division, Ranchi     | RDF/1997                      | 1.19                            | 0.71                                  | 0.30                                | 25                     | 0.41                 | 7.00                 | 2.87                            |
| 3.     | -do-                               | FFP/1997                      | 2.00                            | 1.20                                  | 0.43                                | 22                     | 0.77                 | 5.80                 | 4.47                            |
| 4.     | -do-                               | NAEB/1999                     | 1.20                            | 0.72                                  | 0.61                                | 51                     | 0.11                 | 4.34                 | 0.48                            |
| 5.     | -do-                               | RDF/1999                      | 1.60                            | 0.96                                  | 0.63                                | 39                     | 0.33                 | 5.64                 | 1.86                            |
| 6.     | Social Forestry Division, Chaibasa | QGS/1996                      | 1.25                            | 0.75                                  | 0.61                                | 49                     | 0.14                 | 4.38                 | 0.61                            |
| 7.     | -do-                               | Medicinal plant/1996          | 2.72                            | 1.63                                  | 1.42                                | 52                     | 0.21                 | 4.38                 | 0.92                            |
|        |                                    | <b>Total</b>                  | <b>11.62</b>                    | <b>6.97</b>                           | <b>4.51</b>                         |                        | <b>2.46</b>          |                      | <b>15.02</b>                    |

**APPENDIX - XIX**  
**(Referred to in Para 3.3.5(B)(iii))**

**Details of pending Advances to various Executing Agencies, which was charged  
in the cash book**

| Sl. No. | Particulars   | Balance as on 1.4.1997 | Payment 1997-2002 (As advance) | Adjustment 1997-2002 | Balance as on 31.3.2002 | Remarks           |
|---------|---|------------------------|--------------------------------|----------------------|-------------------------|-------------------|
| 1.      | BDOs for Community Irrigation & Construction Bandh Scheme | 3427918.45             | Nil                            | Nil                  | 3427918.45              | More than 8 years |
| 2.      | D.A.O. for Horticulture                                   | 127682.33              |                                |                      | 127682.33               | -do-              |
| 3.      | R.K.Mission, Ranchi                                       | 1985.00                | Nil                            | Nil                  | 1985.00                 | -do-              |
| 4.      | Sapan Kr. Dey   | -                      | 5900                           | -                    | 5900                    |                   |
| 5.      | BDOs for infrastructure                                   | 5616157                | 7979900                        | 10435471             | 3160586                 |                   |
| 6.      | Dairy Development Officer Dumka                           | Nil                    | 800000                         | 600000               | 200000                  | 1999-2000         |
| 7.      | BDOs Nalanda  | Nil                    | 49862                          |                      | 49862                   | 2000-2001         |
| 8.      | BDOs Dumka  | Nil                    | 418900                         |                      | 418900                  | -do-              |
| 9.      | BDOs Jarmundi   | Nil                    | 548200                         |                      | 548200                  | -do-              |
| 10.     | BDOs Kundahit   | Nil                    | 600000                         |                      | 600000                  | -do-              |
| 11.     | BDOs Jame   | Nil                    | 49862                          |                      | 49862                   | -do-              |
| 12.     | Kathikund Samagra Vikash Parishad                         | Nil                    | 1000000                        |                      | 1000000                 | -do-              |
| 13.     | District Board, Dumka                                     | Nil                    | 184871                         |                      | 184871                  | -do-              |
| 14.     | Others  | Nil                    | 24893                          |                      | 24893                   | -do-              |
| 15.     | BDOs  |                        | 1705242                        |                      | 1705242                 | 2001-2002         |
| 16.     | Rural Deptt, Special Division Dumka & NREP                |                        | 3868512                        |                      | 3868512                 | -do-              |
| 17.     | Others  |                        | 3679341                        |                      | 3679341                 | -do-              |
|         |   | <b>9173742.78</b>      | <b>20915483</b>                | <b>11035471</b>      | <b>19053754.78</b>      |                   |

**APPENDIX - XX****[Referred to in Para 3.3.7 (ii)]****Extract of balance as on 31.3.2000 as per Bank and as per Cash Book of  
DRDA Gumla – taken from Bank Reconciliation Statement as on 31.8.2000**

| Sl No | Bank | A/c No | 31.3.2K Bal. as per Pass book (Bank) | Additions required        | Required deduction | Balance as per cash book | BRS at page of this annexure |
|-------|------|--------|--------------------------------------|---------------------------|--------------------|--------------------------|------------------------------|
| 1     | 2    | 3      | 4                                    | 5                         | 6                  | 7                        | 8                            |
| 1     | RKGB | 86     | 8008.06                              | 310954.11                 | 100797.00          | 218165.17                | 19                           |
| 2     | RKGB | 50     | 5786.50                              | 304226.58                 | 100602.03          | 209411.05                | 20                           |
| 3     | RKGB | 25     | 337470.34                            | 4926688.26                | 2177299.36         | 3086859.24               | 21-22                        |
| 4     | RKGB | 55     | 5.00                                 | 276521.37                 | 68940.00           | 207586.37                | 33                           |
| 5     | RKGB | 51     |                                      | 296817.79                 | 100000.00          | 196817.79                | 34                           |
| 6     | RKGB | 419    |                                      | 605545.03                 | 270000.00          | 335545.03                | 34                           |
| 7     | RKGB | 479    |                                      | 293651.77                 | 293651.77          |                          | 35                           |
| 8     | RKGB | 294    |                                      | 201833.00                 |                    | 201833.33                | 36                           |
| 9     | RKGB | 338    | 9673.86                              | 222233.42                 |                    | 231907.35                | 37                           |
| 10    | RKGB | 146    |                                      | 150000.00                 |                    | 150000.00                | 42                           |
| 11    | RKGB | 180    |                                      | 150458.33                 |                    | 150458.33                | 43                           |
| 12    | RKGB | 584    |                                      | 328391.66                 | 120000.00          | 208391.66                | 44                           |
| 13    | RKGB | 644    |                                      | 316555.96                 | 100000.00          | 216555.96                | 45                           |
| 14    | RKGB | 910    |                                      | 506648.00                 |                    | 506648.01                | 46                           |
| 15    | RKGB | 518    |                                      | 500046.74                 | 240673.20          | 259368.54                | 47                           |
| 16    | RKGB | 34     |                                      | 458696.30                 | 50005.00           | 408691.30                | 48                           |
| 17    | RKGB | 586    |                                      | 987609.94                 | 340000.00          | 647609.94                | 49                           |
| 18    | RKGB | 441    |                                      | 1113518.58                | 390000.00          | 723518.58                | 50                           |
| 19    | RKGB | 546    |                                      | 656019.27                 | 263000.00          | 339019.27                | 51                           |
| 20    | RKGB | 16     |                                      | 435700.65                 | 120005.00          | 315695.65                | 52                           |
| 21    | RKGB | 499    |                                      | 1349977.69                | 390000.00          | 959977.69                | 55                           |
| 22    | RKGB | 621    |                                      | 271666.25                 | 90000.00           | 181666.25                | 54                           |
| 23    | RKGB | 994    |                                      | 693681.30                 | 360000.00          | 333681.30                | 55                           |
| 24    | RKGB | 40     | 6.33                                 | 209334.72                 | 52000.00           | 157341.05                | 62                           |
| 25    | RKGB | 73     | 71.73                                | 256600.08                 | 50005.00           | 206666.81                | 63                           |
| 26    | RKGB | 555    | 794278.94                            | 557538.09                 | 1125968.74         | 225848.29                | 24                           |
| 27    | RKGB | 1675   | 5.00                                 | 50453.33                  | 50000.00           | 458.33                   | 64                           |
| 28    | RKGB | 59     |                                      | 661580.73                 | 50000.00           | 611580.73                | 64                           |
| 29    | RKGB | 865    |                                      | 293835.74                 | 60000.00           | 233835.74                | 65                           |
| 30    | RKGB | 53     |                                      | 549265.38                 | 150050.00          | 399215.38                | 65                           |
| 31    | RKGB | 106    | 5.00                                 | 106538.36                 | 103691.86          | 2851.50                  | 66                           |
| 32    | RKGB | 01     |                                      | 253500.00                 | 253500.00          |                          | 66                           |
| 33    | RKGB | 1045   | 5.00                                 | 459079.52                 | 230000.00          | 229034.52                | 67                           |
| 34    | RKGB | 773    | 983495                               | 486276.00                 | 170000.00          | 326110.95                | 67                           |
|       |      |        | 1165150.71                           | 19241439.36               | 7870188.96         | 12536401.11              |                              |
| 35    | RKGB | 554    | 30000.00                             | 13601712.22<br>+ 63268.52 | 29168415.73        | 15533434.99              | 69                           |
| 36    | RKGB | 196    | 4571.29                              | 390907.63                 | 172283.00          | 223195.92                | 70                           |
| 37    | RKGB | 713    | 24.71                                | 864700.00                 | 380000.00          | 484724.71                | 71                           |
| 38    | RKGB | 1757   |                                      | 6500000.00                |                    | 6500000.00               | 76                           |
| 39    | SBI  | 1614   | 152604.72                            | 41774581.97               | 36869495.96        | 5057690.73               | 10-11                        |
| 40    | SBI  | 2562   | 37906.45                             | 1289865.00                | 70951.00           | 1256820.45               | 15                           |
| 41    | SBI  | 1670   |                                      | + 1600026.83              | 1931103.86         | 331077.03                | 57                           |
| 42    | SBI  | 1637   |                                      | 105489.32                 |                    | 105489.32                | 61                           |
| 43    | RKGB | 100    |                                      | 560988.02                 | 50005.00           | 510983.02                | 72                           |
| 44    | RKGB | 31     |                                      | 327783.27                 | 44901.05           | 282882.22                | 72                           |
| 45    | BOI  | 5063   | 174811.85                            | 143370555.51              | 130933844.53       | 12611522.83              | 12-13                        |

*Audit Report (Civil) for the year ended 31 March 2002*

| 1  | 2                            | 3          | 4          | 5                       | 6                    | 7              | 8     |
|----|------------------------------|------------|------------|-------------------------|----------------------|----------------|-------|
| 46 | BOI                          | 5465       | 393608.08  | 236896.31<br>+ 30152.74 | 2284255.30           | 1623598.17     | 26    |
| 47 | BOI                          | 2637       | 289436.40  | 5.00                    | 21725.00             | 267716.40      | 30    |
| 48 | BOI                          | 9208       |            | 75000.00                | 478584.14            | (-) 403584.14  | 32    |
| 49 | BOI                          | 2889       |            | 418584.14               |                      | 418584.14      | 33    |
| 50 | BOI                          | 9209       |            |                         | 2262050.00           | (-) 2262050.08 | 71    |
| 51 | BOI                          | 2020       |            | 1128937.67              | 600000.00            | 528937.67      | 75    |
| 52 | BOI                          | 5008       |            | 102515.73               |                      | 102515.73      | 74    |
| 53 | RKGB                         | 1008       | 3712650.28 | 11975129.96             | 9306792.59           | 6380987.65     | 75    |
| 54 | BOI                          | 18737      | 2095196.00 |                         | 641196.00            | 1454000.00     | 76    |
| 55 | BOI                          | 5159       |            | 13320.05                | 835633.97            | (-) 822313.92  | 38    |
| 56 | BOI                          | 997        |            |                         | 2100000.00           | (-) 2100000.00 | 39    |
| 57 | BOI                          | 5158       |            | 1557.56                 |                      | 1557.56        | 40    |
| 58 | BOI                          | 416        |            | 105078.57               |                      | 105078.57      | 41    |
| 59 | BOI                          | 3063       |            | 321775.50               |                      | 321775.50      | 60    |
| 60 | Allaha-bad<br>Bank           | 2000       | 773115.00  | 5388784.87              | 2295959.60           | 3865940.27     | 29    |
| 61 | Canara<br>Bank               | 405        | 11805.75   | 3692030.25              | 2391.00              | 3701490.00     | 27    |
| 62 | UCO                          | 4570       | 18503.92   | 20609.07                | 61734.90<br>+ 0.01   | 22.621         | 92-25 |
| 63 | UCO                          | 4571       | 1496836.75 | 10768925.47             | 5228794.07           | 7036968.15     | 18    |
| 64 | UBI                          | 1697       | 437876.72  | 4628518.95              | 3409248.27<br>+ 0.18 | 1657147.22     | 14    |
| 65 | UBI                          | 2222       |            | 332318.80               | 200000.00            | 132318.80      | 36    |
| 66 | UBI                          | 1698       | 12368.23   | 97876.73                | 94222.68<br>+ 0.80   | 16021.48       | 23    |
| 67 | UBI                          | 2003       |            | 335250.40               | 316500.37<br>+ 1.01  | 18749.02       | 59    |
| 68 | UCO                          | 4551       |            |                         | 3310798.54           | 3310798.54     | 58    |
| 69 | CCB                          | 104        | 5014383.66 | 32047036.02             | 28721703.69          | 8339715.99     | 16-17 |
| 70 | CCB                          | 105        | 2136.30    | 5421126.68              | 1665198.95           | 3758064.03     | 68    |
| 71 | CCB                          | 113        |            | 175507.68               | 124577.82            | 50929.86       | 28    |
| 72 | GPO<br>Ranchi                | 73274<br>2 | 3473.55    |                         | 137494.50            | (-) 134020.95  | 30    |
| 73 | GPO<br>Ranchi                | 73274<br>3 | 6033.55    |                         | 132219.15<br>+9.00   | (-) 126194.60  | 56    |
| 74 | GPO<br>Ranchi                | 73274<br>9 | 3334.45    |                         | 235000.00            | (-) 2231665.55 | 31    |
| 75 | BOI                          | 584        |            | 2500000.00              |                      | 2500000.00     | 72    |
| 76 | UBI                          | 977        |            | 500000.00               |                      | 500000.00      | 8     |
| 77 | UBI Kadra-<br>mara<br>Branch |            |            | 100000.00               |                      | 100000.00      | 8     |
| 78 | RKGB                         | 744        |            | 200000.00               |                      | 200000.00      | 7     |
| 79 | RKGB                         |            |            | 100000.00               |                      | 100000.00      | 7     |

**Additions as per 1995 Bank Reconciliation Statement**

|  |  |                     |                     |                    |  |
|--|--|---------------------|---------------------|--------------------|--|
| (i)  | Difference in OB of cash book as on 1.3.1986.                        | 15347743.24         |                     | 15347743.24        |  |
| (ii)   | Do as on 31.3.1995   | 967472.08           |                     | 967472.08          |  |
| (iii)  | Under casted in cash book  | 1.80                |                     | 1.80               |  |
| (iv)   | Amount added in debt side of cash book                               | 300.36              |                     | 300.36             |  |
| (v)  | Excess credit carried over in cash book                              | 97300.00            |                     | 97300.00           |  |
| <b>Less as per BPS 31.3.95 incorporated on LS basis in BRS 31.8.2000</b> |  |                     |                     |                    |  |
| (i)  | Interest credited by bank not accounted for in cash book             |                     | 1998173.84          | (-) 1998173.84     |  |
| (ii)   | Overcasted in cash book  |                     | 440.40              | (-) 440.40         |  |
| (iii)  | Advance given in credit side not adjusted in debit side of cash book |                     | 8840.00             | (-) 8840.00        |  |
| (iv)   | Bank passbooks (P/- 68 to 87 of last BPS                             |                     | 78460.00            | (-) 78460.00       |  |
|  | <b>15775873.37</b>   | <b>326821073.28</b> | <b>274043194.95</b> | <b>68553751.70</b> |  |

**Summary**

|  |  |                    |    |              |
|--|--|--------------------|----|--------------|
| Balance as on <b>31.3.2000</b> as per Bank Reconciliation Statement prepared by M/s Awresh Jain & Co., Ranchi the Chartered Accountant |  | 15775873.37        | or | 157.76 lakh  |
| Addition required to be made for reconciling (adjustment entries) balance at Bank & Balance as per cash book of DRDA/Gumla             |  | (+) 326821073.28   | or | 3268.21 lakh |
| Subtraction required to be made for reconciling the balance as per Bank and as per cash book   |  | (-) 274043194.95   | or | 2740.43 lakh |
| <b>Actual</b> Balance as per cash book of DRDA / SGSY scheme + components as on 31.3.2000  |  | 68553751.70        | or | 685.54 lakh  |
| (i)  | SGSY new cash book   | 54730541.63        |    |              |
| (ii)   | IRDP Supp component cash book  | 12885795.05        |    |              |
| (iii)  | Animal Husbandry (Subsidiary cash book of IRDP now merged with SGSY)   | 351227.00          |    |              |
| (iv)   | Village Industries (Vilindus) cash book (Subsidiary of A/c Head 22851) | 586188.02          |    |              |
|  |  | <b>68553751.70</b> |    |              |

**APPENDIX- XXI**  
**[Referred to in para no. 3.4 (A)(i)]**

**Details of Medicines purchased at higher rates**

*(Rupees in lakh)*

| Sl No. | Name of the office      | Year      | Name of agencies from which medicines purchased                                   | Name of medicines                                    | Cost of medicines at the rate of HAL | Cost on which medicines purchased | Excess expenditure |
|--------|-------------------------|-----------|---|--|--------------------------------------|-----------------------------------|--------------------|
| 1      | CS Cum CMO, Ranchi      | 1997-02   | Bro. Phil Amit Pharma, Sheo Shankar Enterprises Shivam Enterprises Unipharma etc. | Tetracycline Cotrimoxazol BDS, Ampicillin Unizyme    | 10.73                                | 19.26                             | 8.53               |
| 2      | Sadar Hospital, Ranchi  | DO        | New Medical Agency, S.S. Enterprises,   | Bandage, Gauzethan, Amoxycillin etc.                 | 1.85                                 | 4.50                              | 2.65               |
| 3      | RINPAS, Ranchi          | 1999-2000 | Kapil Agency  | Chloropromazine                                      | 0.04                                 | 0.08                              | 0.04               |
| 4      | RMCH, Ranchi            | 1997-01   | Puroshotam Pharma, Kaushalya Drug Agency, Alex Pharma etc.                        | Dextrose 5%, RL Manitol Bezyle Pencilline            | 42.58                                | 59.61                             | 17.03              |
| 5      | PMCH, Dhanbad           | DO        | G.D. Enterprises, B.S. Enterprises India Agency, Ravi Associates etc.             | D.N.S, R.L. Dextrose 5% Tetracycline Ampicillin etc. | 17.09                                | 24.43                             | 7.34               |
| 6      | CS cum CMO, Dhanbad     | do        | VS Enterprises, Unipharma, GD Enterprises, etc.                                   | Metronidazol Zentamycin Enthromycin                  | 4.37                                 | 6.29                              | 1.92               |
| 7      | CS cum CMO, Bokaro      | 2000-01   | K A.PL, MAPL  | Tetracycline Cotrimoxazol DS etc.                    | 0.45                                 | 1.28                              | 0.83               |
| 8      | Sadar Hospital, Giridih | 2000-01   | N.S. Trading, Krishna Surgical others   | Tetracycline R.L. Ciprofloxacin, Ampicillin etc.     | 1.18                                 | 2.27                              | 1.09               |
| 9      | C.S. Giridih            | do        | N.S. Trading  | DNS, Bandage guage etc.                              | 1.17                                 | 1.68                              | 0.51               |
| 10     | CS Deoghar              | 1997-01   | Unipharma, Rahul Distributors Rocks & Ricks etc                                   | Cotrimoxazol Ampicillin Renitidine, Paracitamol      | 6.47                                 | 9.44                              | 2.97               |
| 11     | Sadar Hospital, Deoghar | do        | K. Enterprises Rahul Distributors Unipharma etc                                   | DNS, N.S , RL Colrimxonol tab., Dexamethasone        | 2.19                                 | 3.30                              | 1.11               |
| 12     | ACMO, Ranchi            | 1997-02   | A.K. Sales, M.K. Pharma J.K. Enterprises  | Doxycyclin, Ampicillin etc.                          | 4.99                                 | 9.07                              | 4.08               |
| 13     | ACMO. Dhanbad           | 1997-02   | Unipharma, G.D. Enterprises, VS.. Enterprises                                     | Ampicillin Tetracycline Ciproflox                    | 2.64                                 | 4.12                              | 1.48               |
|        |                         |           |   |  | <b>95.75</b>                         | <b>145.33</b>                     | <b>49.58</b>       |

**APPENDIX- XXII**

**[Refer: Para 3.4 (B)(v)]  
List of equipment lying idle**

(Rupees in lakh)

| Name of office                        | Year of installation / Date from which lying idle | Name of the equipment             | No of units (In Pcs) | Cost  | Reasons  |
|---------------------------------------|---|-----------------------------------|----------------------|-------|--|
| 1                                     | 2   | 3                                 | 4                    | 5     | 6  |
| R.M.C.H. Ranchi                       | 1997-98/ Jan.1999                                 | Anesthesia                        | 3                    | 14.93 | Un-repaired  |
|                                       | 1998-99/ Jan.1999                                 | Voltage Stabilizer                | 4                    | 0.10  | do   |
|                                       | 1997-98/ Jan. 2000                                | Pulse oscillator                  | 2                    | 0.57  | do   |
|                                       | 2001-02/ 24.8.2001                                | B.P. instruments                  | 3                    | 1.25  | do   |
|                                       | 2000-01/23.8.2001                                 | Oxygen flow meter                 | 4                    | 1.21  | do   |
|                                       | 2000-01/ 30.6.2000<br>September 2000              | Patients trolley                  | 1                    | 0.25  | do   |
|                                       | 1999-2000/ Sept. 2000                             | Flow Meter                        | 1                    | 0.35  | do   |
|                                       | 1998-99/ 1.4.2002                                 | Air conditioner                   | 4                    | 3.77  | do   |
|                                       | 1999-2000/ 11.1.2002                              | Flow meter                        | 5                    | 0.86  | do   |
|                                       | 1998-2000 (29.1.2002)<br>/ 25.8.01 & 5.1.2001     | Operation table                   | 2                    | 0.96  | do   |
|                                       | 1999-2000 (27.11.99)<br>/N.A                      | Air conditioner                   | 1                    | 0.94  | do   |
|                                       | 1998/ Jan. 2001                                   | Audio meter                       | 1                    | 0.70  | do   |
| 2. CS, Bokaro                         | 1987-88/(127/8)/<br>2.9.87                        | X- ray machine                    | 1                    | 1.00  | (i) Technician not posted;<br>(ii) X ray plate and chemicals not available |
| 3 Sadar Hospital, Bokaro              | 1987-88/ (4.5.87 &<br>2.9.87)/ 6.11.90            | X ray Machine                     | 1                    | 2.04  | Exposure does not take load.<br>Un- repaired sanction of C. S. awaited     |
| 4 PMCH Dhanbad                        | 1998-99/N.A.                                      | AC Machine with Stabiliser        | 1                    | 0.27  | Fault in system  |
|                                       | 1998-99/ (10.4.98 &<br>1/6/99) N.A.               | Freeze                            | 2                    | 0.28  | Technical fault  |
|                                       | 1998-99 (26.5.99)/<br>June 2001                   | Ultra sound machine<br>PBX system | 1                    | 7.45  | NA   |
|                                       |   |                                   |                      | 1.86  | Technical fault  |
| 5. District T.B. Officer / Jamshedpur | 1982/ 1991-95                                     | Microscope                        | 1                    | 0.36  | Technical fault  |
|                                       | 2001-02/ 8/2001                                   | Microscope                        | 2                    | 0.66  | Technician not posted  |
|                                       | 2001-02/ 9/2001                                   | Binocular                         |                      | 0.36  |  |

| 1  | 2                      | 3   | 4      | 5            | 6   |
|--|------------------------|---|--------|--------------|---|
| 6. MGM<br>College<br>Hospital,<br>Jamshedpur | 1981-82/ 1981-82       | 5 RD 72.5   | 1      | NA           | For want of<br>space and<br>power<br>connection |
|  | 1998-99/ 1998-99       | Portable X- ray                                     | 1      | NA           | Lack of repair                                  |
|  | NA/ 1998-99            | Ultra sound machine                                 | 1      | NA           | do  |
|  | 1994-95/ 1997-98       | Defibrillator                                       | 1      | NA           | Lack of<br>servicing                            |
|  | 1985-86/1997-98        | E.C.G. (Model 308)                                  | 1      | NA           | do  |
|  | 1985-86/1994-95        | ECG. (Model 108T)                                   | 1      |              |   |
|  | 1994-95/98-99          | Central Monitoring<br>system<br>with<br>accessories | 1      | do           | do  |
|  | 22.10.98/ 24.11.98     | Computer with<br>equipment                          | 1      | 5.72         | Due to wiring<br>fault                          |
|  | 30.12.98/ October 2001 | Air conditioner<br>Voltage Stabilizer               | 1<br>1 | 0.27<br>0.10 | do  |
|  | 20.6.1998/October 1999 | E.E.G. Machine                                      | 1      | NA           | do  |
| 7. CS cum<br>CMO<br>Jamshedpur               | 2001-02                | Surgical equipment                                  |        | 18.43        |   |
|  |                        |   | 52     | 64.69        |   |