



APPENDICES



Appendix 1.1 Part A
(Reference Paragraph- Profile of Jharkhand; Page 1)

PROFILE OF JHARKHAND					
A. General Data					
Sl. No.	Particulars				Figures
1	Area				79714 Sq km
2	Population a				
	a.	As per 2001 Census			2.69 crore
	b.	2010-11			3.30 crore
3	a	Density of Population (As per 2001 Census) (All India Density = 325 persons per Sq.Km)			338 persons per Sq. km.
	b	Density of Population (As per 2011 Census) (All India Density = 382 persons per Sq.Km)			414 persons per Sq. km
4	Population ¹ below poverty line (BPL) (All India Average = 21.92 %)				40.4 <i>per cent</i>
5	a	Literacy (As per 2001 Census) (All India Average = 64.80%)			44 <i>per cent</i>
	b	Literacy (As per 2011 Census) (All India Average = 74.04 %)			67.63 <i>per cent</i>
6	Infant mortality ² (per 1000 live births) (All India = 40 per 1000 live births)				42
7	Gini Coefficient ³				
	a.	Rural. (All India = 0.29)			0.24
	b.	Urban. (All India = 0.38)			0.36
8	Gross State Domestic Product (GSDP) 2013-14 at current prices				₹ 172773 crore
9	Per capita GSDP CAGR (2004-05 to 2013-14)		Jharkhand		10.93 <i>per cent</i>
			General Category States		14.88 <i>per cent</i>
10	GSDP CAGR (2004-05 to 2013-14)		Jharkhand		12.52 <i>per cent</i>
			General Category States		15.49 <i>per cent</i>
11	Population Growth (2004-05 to 2013-14)		Jharkhand		13.69 <i>per cent</i>
			General Category States		12.94 <i>per cent</i>
B. Financial Data ⁴					
Sl. No.	Particulars		Figures (in <i>per cent</i>)		
	CAGR		2004-05 to 2012-13		2004-05 to 2013-14
			General Category States	Jharkhand	Jharkhand
1	a.	of Revenue Receipts	16.93	17.84	18.58
2	b.	of Own Tax Revenue	16.42	16.75	18.83
3	c.	of Non Tax Revenue	12.49	16.35	14.54
4	d.	of Total Expenditure	15.37	15.54	17.78
5	e.	Capital Expenditure	17.01	15.49	19.14
6	f.	of Revenue Expenditure on Education	17.44	15.97	15.91
7	g.	of Revenue Expenditure on Health	16.50	9.58	17.90
8	h.	of Salaries& Wages	14.73	@	@
9	i.	of Pension	18.34	21.43	22.52

¹ Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology.

² SRS Bulletin September 2013,

³ Planning Commission data for 2009-10

⁴ Financial data of Jharkhand is based on Finance Accounts of the State Governments.

Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

@ figure of Salaries & Wages for the year 2004-05 is not available.

Appendix 1.1 Part B Structure and Form of Government Accounts (Reference: Paragraph 1.1; Page 1)	
Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.	
Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.	
Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.	
Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.	
Part C: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in Statement-2, 3 and 4.
Statement No.8	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A notes on grants given is also included.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under Non-Plan and Plan separately.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2013-14.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2013-14.
Statement No.15	Depicts details of borrowings by minor heads and the maturity and repayment profile of all loans.
Statement No.16	Provides the detailed account of loans and advances given by the Government of Jharkhand, the amount of loan repaid during the year, the balance as on 31 March 2014.
State mentNo.17	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.18	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.19	Gives the details of earmarked balances of reserve funds.

Appendix 1.2
Methodology Adopted for the Assessment of Fiscal Position
(Reference: Paragraph 1.1; Page 2)

The norms/Ceilings prescribed by the ThFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, etc. are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross State Domestic Product (₹ in crore)	100621	127281	135618	151655	172773
Growth rate of GSDP	14.6	26.5	6.6	11.8	13.9

Source: Directorate of Statistics and Evaluation, Government of Jharkhand.

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of avoidance of debt
Resource Gap	Incremental Non-debt Receipts minus Incremental Primary Revenue Expenditure + Incremental Interest Receipts

Appendix 1.3
Time series data on the State Government finances
(Reference: Paragraph 1.1, 1.3 & 1.9.2; Page 2, 8 & 30)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	15118(82)	18781(88)	22420(89)	24770(83)	26137(85)
(i) Tax Revenue	4500(30)	5717(30)	6954(31)	8224(33)	9380(36)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	3597(80)	4473(78)	5522(79)	6422(78)	7305(78)
State Excise	323(7)	388(7)	457(7)	578(7)	628(7)
Taxes on Vehicles	234(5)	312(6)	392(6)	465(6)	495(5)
Stamps and Registration fees	238(5)	328(6)	401(6)	492(6)	502(5)
Land Revenue	41(1)	131(2)	53(1)	96(1)	230(3)
Taxes on Goods and Passengers	13	21	41(0)	1(0)	1(0)
Other Taxes	54(2)	64(1)	88(1)	170(2)	219(2)
(ii) Non Tax Revenue	2254(15)	2803(15)	3038(14)	3536(14)	3753(14)
(iii) State's share of Union taxes and duties	5547(37)	6154(33)	7170(32)	8188(33)	8939(34)
(iv) Grants in aid from Government of India	2817(18)	4107((22)	5258(23)	4822(20)	4065(16)
2. Miscellaneous Capital Receipts	-	-	Nil	Nil	Nil
3. Recoveries of Loans and Advances	22	24	24	43	23
4. Total Revenue and Non debt capital receipts (1+2+3)	15140	18805	22444	24813	26160
5. Public Debt Receipts	3369(18)	2447(12)	2671(11)	5199(17)	4703(15)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3379	2315	2409	4591	4281
Net transactions under Ways and Means Advances and Overdrafts	-	-	229	369	316
Loans and Advances from Government of India	-10	132	33	239	106
6. Total Receipts in the Consolidated Fund (4+5)	18509	21252	25115	30012	30863
7. Contingency Fund Receipts	-	-	Nil	Nil	Nil
8. Public Account Receipts	8242	7721	10813	14495	14275
9. Total Receipts of the State (6+7+8)	26751	28973	35928	44507	45138
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	15128(83)	17945(86)	20992(86)	23400(83)	23472(83)
Plan	3758(25)	6004(33)	7646(36)	7743(33)	6288(27)
Non Plan	11370(75)	11941(67)	13346(64)	15657(67)	17184(73)
General Services (including interest payments)	6605(44)	6991(39)	7846(37)	8696(37)	9960(42)
Social Services	5610(37)	6707(37)	7287(35)	8309(36)	8215(35)
Economic Services	2913(19)	4247(24)	5859(28)	6395(27)	5297(23)
Grants-in-aid and contributions	-	-	-	Nil	Nil
11. Capital Expenditure	2703(15)	2664(13)	3159(13)	4218(15)	4722(17)
Plan	2682(99)	2621(98)	3111(98)	4151(98)	4706(100)
Non Plan	21(1)	43(2)	48(2)	67(2)	16(0)
General Services	112(4)	120 (4)	156(5)	176(4)	168(3)
Social Services	825(31)	682(26)	866(27)	1030(25)	924(20)
Economic Services	1766(65)	1862(70)	2137(68)	3012(71)	3630(77)
12. Disbursement of Loans and Advances	320(2)	308(1)	217(1)	601(2)	222(1)
13. Total (10+11+12)	18151	20917	24368	28219	28416
14. Repayments of Public Debt	1190	1299	1639	2183	1997
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1068(90)	1063(82)	1406(86)	1525(70)	1542(77)
Net transactions under Ways and Means Advances and Overdraft	-	-	78(5)	520(24)	316(16)
Loans and Advances from Government of India	123(10)	236(18)	155(9)	138(6)	139(7)

Appendix 1.3 continued..

15. Appropriation to Contingency Fund	-	-	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	19341	22216	26007	30402	30413
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	7290	7400	9728	13417	14094
19. Total disbursement by the State (16+17+18)	26631	29616	35735	43819	44507
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-)10	(+)836	(+)1428	(+)1370	(+)2665
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)3011	(-)2112	(-)1924	(-)3406	(-)2256
22. Primary Deficit(-)/Surplus(+) (21+23)	(-)704	(+)116	(+)343	(-)1015	(+)358
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2307	2228	2267	2391	2614
24. Financial Assistance to local bodies etc.	2333	3122	4530	6950	6422
25. Ways and Means Advances/ Overdraft availed (days)	-	-	6	13	8
Ways and Means Advances availed (days)	-	-	6	13	8
Overdraft availed (days)	-	-	Nil	Nil	Nil
26. Interest on Ways and Means Advances/ Overdraft	-	-	0.03	0.32	0.21
27 Gross State Domestic Product (GSDP)[@]	100621	127281	135618	151655	172773
28 Outstanding Fiscal liabilities (year end)	27165	28655	30664	34869	37594
29. Outstanding guarantees (year end) (including interest)	500	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
31. Number of incomplete projects (value ₹ 1 crore and above)	262	167	182	189	328
32. Capital blocked in incomplete Projects	1466	1503	573	1972	760
Part E. Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	4.5	4.5	5.1	5.4	5.4
Own Non-Tax Revenue/GSDP	2.2	2.2	2.2	2.3	2.2
Central Transfers/GSDP	8.3	8.1	9.2	8.6	7.5
II Expenditure Management					
Total Expenditure/GSDP	18.0	16.4	18.0	18.6	16.4
Total Expenditure/Revenue Receipts	120.1	111.4	108.7	113.9	108.7
Revenue Expenditure/Total Expenditure	83.3	85.8	86.1	82.9	82.6
Expenditure on Social Services (including L&A)/Total Expenditure	35.8	35.4	33.5	33.2	32.2
Expenditure on Economic Services (including L&A)/Total Expenditure	27.2	30.6	33.6	35.3	32.1
Capital Expenditure/Total Expenditure	14.9	12.7	13.0	14.9	16.6
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.3	12.2	12.3	14.3	16.0
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.0	0.7	1.1	0.9	1.5

Appendix 1.3 continued..

Fiscal deficit/GSDP	-3.0	-1.7	-1.4	-2.2	-1.3
Primary Deficit (surplus) /GSDP	-0.7	0.1	0.3	-0.7	0.2
Revenue Deficit/Fiscal Deficit	0.3	-39.6	-74.2	-40.2	-118.1
Primary Revenue Balance/GSDP	2.3	2.4	2.7	2.5	3.1
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	27.0	22.5	22.6	23.0	21.8
Fiscal Liabilities/RR	179.7	152.6	136.8	140.8	143.8
Primary deficit vis-à-vis quantum spread	(+)647	(+)5145	(+)30	(+)1388	(+)2698
Debt Redemption (Principal +Interest)/ Total Debt Receipts	3.1	4.3	3.9	Nil	Nil
V Other Fiscal Health Indicators					
Return on Investment	Nil	0.4	1.17	15.00	18
Balance from Current Revenue (₹ in crore)	2077	4014	6855	5782	6208
Financial Assets/Liabilities	85	89	95	98	100

@ GSDP figures obtained from the website of Ministry of Statistics and Programme Implementation, Government of India..

Figures in brackets represent percentages (rounded) to total of each sub-heading

Appendix 1.4 Part A
Abstract of Receipts and Disbursements for the year 2013-14
(Reference: paragraph 1.1.1; Page 2)

(₹ in crore)

Abstract of Receipts and Disbursements for the year 2013-14								
Receipts				Disbursements				
2012-13			2013-14	2012-13		Non-plan	Plan	Total
	Section-A: Revenue							
24769.56	I. Revenue Receipts		26136.80	23399.87	I. Revenue Expenditure	17184.41	6287.48	23471.89
8223.67	Tax Revenue	9379.79		8696.49	General Services	9691.69	267.67	9959.36
				8308.59	Social Services	4299.54	3915.80	8215.34
3535.63	Non-tax Revenue	3752.71		4411.28	Education, Sports, Art and Culture	2876.19	1045.97	3922.16
				808.74	Health and Family Welfare	604.47	372.63	977.10
8188.05	State's share of Union Taxes	8939.32		642.06	Water supply, Sanitation, Housing and Urban Development	300.97	409.43	710.40
				46.27	Information and Broadcasting	40.51	12.61	53.12
1483.41	Non-plan Grants	1319.91		563.88	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	92.51	532.33	624.84
2393.94	Grants for State Plan Schemes	1565.83		150.43	Labour and Labour Welfare	45.61	82.13	127.74
				1668.48	Social Welfare and Nutrition	318.72	1460.70	1779.42
944.86	Grants for Central and Centrally Sponsored Plan Schemes	1179.24		17.45	Others	20.56	0.00	20.56
				6394.79	Economic Services	3193.18	2104.01	5297.19
				992.44	Agriculture and Allied Activities	418.62	556.40	975.02
				1768.17	Rural Development	610.13	819.44	1429.57
					Special Areas Programmes	0.00	0.00	0.00
				281.40	Irrigation and Flood Control	303.39	0.69	304.08
				1560.20	Energy	1502.36	18.41	1520.77
				220.11	Industry and Minerals	44.00	142.09	186.09
				725.86	Transport	244.32	7.31	251.63
					Science, Technology and Environment	0.00	0.00	0.00
				846.61	General Economic Services	70.36	559.67	630.03
					Grants-in-aid and Contributions	0.00	0.00	0.00
				23399.87	Total	17184.41	6287.48	23471.89
	II Revenue Deficit carried over to Section B			1369.79	II Revenue Surplus/Deficit carried over to Section B			2664.91
24769.56	Total	26136.80		24769.56	Total			26136.80

Appendix I 4. Part A continued ..

Section B									
116.85	III Opening Cash Balance including Permanent Advances and Cash Balance Investment	704.75			III Opening Over Draft from Reserve Bank of India				
	IV Miscellaneous Capital Receipts			4218.43	IV Capital Outlay	15.81	4706.69	4722.50	4722.50
				175.91	General Services	15.81	152.28	168.09	
				1029.78	Social Services	0.00	924.12	924.12	
				90.76	Education, Sports, Art and Culture		145.21	145.21	
				146.84	Health and Family Welfare		166.18	166.18	
				487.42	Water supply, Sanitation, Housing and Urban Development		342.07	342.07	
					Information and Broadcasting		0.00	0.00	
				194.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		168.03	168.03	
Section B Others (contd...)									
				110.37	Social Welfare and Nutrition		102.63	102.63	
					Others				
				3012.74	Economic Services		3630.29	3630.09	
				16.39	Agriculture and Allied Activities		15.26	15.26	
				886.85	Rural Development		1148.93	1148.93	
					Special Areas Programme		0.00	0.00	
				591.08	Irrigation and Flood Control		454.01	454.01	
					Energy		0.00	0.00	
				1.00	Industry and Minerals		2.00	2.00	
				1503.45	Transport		1994.65	1994.65	
				13.97	General Economic Services		15.44	15.44	
				4218.43	Total	15.81	4706.69	4722.50	
43.11	V Recoveries of Loans and Advances		23.32	600.81	V Loans and Advances Disbursed	29.92	191.99	221.91	
	From Power Projects	0.00		541.70	For Power Projects	0.00	175.34	175.34	
22.07	From Govt. Servants	22.31		18.74	To Government Servants	12.76	0.00	12.76	
21.04	From Others	1.01		40.37	To Others	17.16	16.65	33.81	
1369.69	VI Revenue Surplus brought down		2664.91		VI Revenue Deficit brought down				
5199.00	VII Public Debt Receipts		4702.90	2183.06	VII Repayment of Public Debt			1996.92	1996.92
	External Debt				External Debt				
4591.56	Internal Debt other than Ways and Means Advances and Over Draft	4281.17		1524.50	Internal Debt other than Ways and Means Advances and Over Draft			1542.59	

Appendix 1.4 Part A concluded..

368.79	Transaction under Ways and Means Advances	315.58		520.04	Transactions under Ways and Means Advances			315.58	
-	Net Transaction under Over Draft.				Net Transaction under Over Draft				
238.65	Loans and Advances from Central Government	106.15		138.52	Repayments of Loans and Advances to Central Government			138.95	
	VIII Appropriation to Contingency Fund		-		VIII Appropriation to Contingency Fund				0.00
	IX Amount transferred to Contingency Fund				IX Expenditure from Contingency Fund				0.00
14494.71	X Public Accounts Receipts		14275.26	13416.31	X Public Accounts Disbursements				14094.33
667.69	Small Savings and Provident Funds	760.20		645.53	Small Savings and Provident Funds			751.47	
279.80	Reserve Funds	293.18		403.23	Reserve Funds			21.29	
199.00	Suspense and Miscellaneous	-58.77		167.60	Suspense and Miscellaneous			-57.13	
4642.57	Remittances	6076.81		4784.27	Remittances			5920.48	
8705.65	Deposits and Advances	7203.84		7415.68	Deposits and Advances			7458.22	
	Inter State Settlement			100.00	Inter-state Settlement			50.00	50.00
	XI Closing Over Draft from Reserve Bank of India			704.75	XI Cash Balance at the end of the Year			1285.48	1285.48
					Cash in Treasuries and Local Remittances				
				-56.50	Deposits with Reserve Bank			428.20	
				14.68	Departmental Cash Balance including Permanent Advances			5.44	
					Investment of Earmarked Fund				
				746.57	Cash Balance Investment			851.84	
45992.92	Total		48507.94	45992.92	Total				48507.94

Appendix 1.4 Part B
Summarised financial position of the Government of Jharkhand as on 31 March 2014
(Reference: Paragraphs 1.9.1; Page 30)

(₹ in crore)

As on 31.03.2013	Liabilities		As on 31.03.2014
25201.59	Internal Debt -		27940.16
11775.40	Market Loans bearing interest	14311.11	
0.18	Market Loans not bearing interest	0.00	
6.30	Loans from Life Insurance Corporation of India	6.30	
3635.54	Loans from other Institutions	3968.24	
NIL	Ways and Means Advances	0.00	
9784.16	Special securities issued to NSS Fund of Central Government	9654.51	
NIL	Overdrafts from Reserve Bank of India	0.00	
2124.55	Loans and Advances from Central Government -		2091.95
	Pre 1984-85 Loans		
6.38	Non-Plan Loans	4.09	
2118.17	Loans for State Plan Schemes	2087.86	
150.00	Contingency Fund		150.00
1549.86	Small Savings, Provident Funds, etc.		1558.59
5673.32	Deposits		5411.58
319.67	Reserve Funds		591.56
NIL	Remittance Balances	0.00	
109.87	Suspense and Miscellaneous Balances		117.72
	Cumulative excess of receipts over expenditure		2153.09
35128.85	Total		40014.65
	Assets		
25749.35	Gross Capital Outlay on Fixed Assets -		30471.85
107.11	Investments in shares of Companies, Corporations, etc.	140.35	
25642.24	Other Capital Outlay	30331.50	
100.00	Inter State Settlement		50.00
7747.85	Loans and Advances -		7946.44
7125.21	Loans for Power Projects	7300.55	
631.50	Other Development Loans	664.29	
-8.86	Loans to Government servants and Miscellaneous loans	-18.40	
12.72	Advances		5.35
	Suspense and Miscellaneous Balances		
704.75	Cash -		1285.48
NIL	Cash in Treasuries and Local Remittances	0.00	
-56.50	Deposits with Reserve Bank	428.20	
NIL	Reserve Fund Investments	0.00	
14.68	Departmental Cash Balance including Permanent Advances	5.44	

Appendix 1.4 Part B continued..

746.57	Cash Balance Investments	851.84	
411.86	Remittance Balances		255.53
402.32	Deficit on Government Account -		0.00
1369.69	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
1772.01	Accumulated deficit/surplus at the beginning of the year		
35128.85	Total		40014.65

Excludes ₹5.75 crore shown in the Accounts of Corporations but the same is not included in the accounts due to non-availability of its source.

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.4 Part B**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. Difference of ₹ 68.34 crore (Net debit) has been reconciled and balance of ₹ 1.61 crore for the period prior to October 1987 is under reconciliation (August 2014).

Appendix 1.5

***Scheme-wise detail of grants budgeted on the recommendation of Thirteenth Finance Commission
(Reference Paragraph 1.3.4; page 14)***

(₹ in crore)

Grant No. and Name	Head of Accounts	Scheme	Budget Provision	Exp.	Excess (+) / Saving(-)
19 Forest & Environment Department	2406-01-105-38	Grant-in-aid from 13 th Finance Commission	24.28	16.78	7.5
	2406-01-796-38	Grant-in-aid from 13 th Finance Commission	23.84	13.60	10.24
		Sub total	48.12	30.38	17.74
22 Home Department	2055-00-796-69	Recommendation of 13th Finance Commission	11.00	11.00	Nil
	2055-00-800-69	Recommendation of 13th Finance Commission	63.50	63.50	Nil
		Sub total	74.50	74.50	Nil
26 Labour, Employment and Training Department	2230-03-003-43	Construction of 20 IITs under Recommendation of 13th Finance Commission	34.50	25.30	9.20
	2230-03-796-43	Construction of building for 20 IITs under Recommendation of 13th Finance Commission	18.25	18.25	Nil
		Sub total	52.75	43.55	9.20
27 Law Department	2014-00-105-04	Court Managers appointed to assist District Judges under Recommendation of 13th Finance Commission	1.58	1.06	0.52
	2014-00-105-05	Morning /Evening court constituted under Recommendation of 13th Finance Commission	0.32	0.07	0.25
	2014-00-105-06	Heritage Court Buildings under Recommendation of 13th Finance Commission	2.97	Nil	2.97
	2014-00-114-08	Training of Arbitrators in ADR under Recommendation of 13th Finance Commission	5.97	Nil	5.97
	2014-00-114-09	Infrastructure of Judicial Academy	5.97	5.94	0.03
	2014-00-114-10	Training to be given by Judicial Academy	2.64	Nil	2.64

Grant No. and Name	Head of Accounts	Scheme	Budget Provision	Exp.	Excess (+) / Saving(-)
27 Law Department	2014-00-114-11	Mega Lok Adalat and Legal Aid	1.98	Nil	1.98
	Sub total		21.43	7.07	14.36
35 Planning and Development Department	3454-02-205-02	Grants for State Statistical System in the light of the Recommendation of 13th Finance Commission	4.80	Nil	4.80
	Sub total		4.80	Nil	4.80
39 Disaster Management Department	2245-80-789-02	Development of Disaster Management	2.00	Nil	2.00
	2245-80-789-02	Strengthening of development of Disaster Management	0.50	Nil	0.50
	2245-80-796-02	Strengthening of development of Disaster Management	2.50	Nil	2.50
	Sub total		5.00	Nil	5.00
42 Rural Development Department	4515-00-103-21	Construction of Buildings at the Block Level under Recommendation of 13th Finance Commission	30.37	25.63	4.74
	4515-00-796-21	Construction of Buildings at the Block Level under recommendation of 13th Finance Commission	37.12	37.12	Nil
	Sub total		67.49	62.75	4.74
45 Information Technology Department	2203-00-001-61	Enrolment facility to BPL under unique identification in the light of recommendation of 13th Finance Commission	57.91	57.90	0.01
	Sub total		57.91	57.90	0.01
48 Urban Development Department	2217-80-191-29	Grants to Municipal Corporation under recommendation of 13th Finance Commission	14.21	7.58	6.63
	2217-80-191-30	Grants to Municipal Corporation on recommendation of 13th Finance Commission under general performance grant	12.00	Nil	12.00
	2217-80-191-52	Basic grant to Nagar Nigams for Special Area under recommendation of 13th Finance Commission	2.00	Nil	2.00

Grant No. and Name	Head of Accounts	Scheme	Budget Provision	Exp.	Excess (+) / Saving(-)
48 Urban Development Department	2217-80-192-08	Grants to Municipal Council under recommendation of 13th Finance Commission on general basic grant	27.00	3.79	23.21
	2217-80-192-09	Grants to Municipal Council	18.00	15.00	3.00
	2217-80-192-52	Basic grant to Nagar Parishad/Nagar Palika for Special Area under recommendation of 13th Finance Commission	3.00	Nil	3.00
	2217-80-192-53	Performance grant to Nagar Parishad/Nagar Palika for special area under recommendation of 13th Finance Commission	3.00	Nil	3.00
	2217-80-193-08	Grants to Nagar Panchayat under recommendation of 13th Finance Commission	22.43	17.34	5.09
	2217-80-193-09	Grants to Nagar Panchayat under recommendation of 13th Finance Commission	13.48	1.74	11.74
	2217-80-193-52	Basic grant to Nagar Panchayat/Notified Area for Special Area under recommendation of 13th Finance Commission	2.37	1.98	0.39
	2217-80-193-53	Performance grant to Nagar Panchayat/Notified Area for Special Area under recommendation of 13th Finance Commission	2.37	Nil	2.37
	Sub total		121.86	47.43	74.45
49 Water resource Department	2701-03-001-08	Feeding of Major Irrigation Scheme under recommendation of 13th Finance Commission	24.67	Nil	24.67
	Sub total		24.67	Nil	24.67
50 Minor Irrigation Department	2702-02-005-05	Feeding of Minor Irrigation Scheme under recommendation of 13th Finance Commission	2.33	Nil	2.33
	Sub total		2.33	Nil	2.33
51 Welfare Department	2525-02-796-13	PTC Vocational Training & Hostel	31.25	Nil	31.25
	Sub total		31.25	Nil	31.25

Grant No. and Name	Head of Accounts	Scheme	Budget Provision	Exp.	Excess (+) / Saving(-)
52 Art, Culture, Sports and Youth Affairs Department	2205-00-106-29	Regarding 13th Finance Commission	9.00	8.00	1.00
	2205-00-796-29	Regarding 13th Finance Commission	16.00	14.00	2.00
	Sub total		25.00	22.00	3.00
55 Rural Works Department	2515-04-105-01	Maintenance and Repairs of Non P.M.G.S.Y Roads under recommendation of 13th Finance Commission	28.09	17.41	10.67
	3054-04-105-02	Maintenance and Repairs of Non P.M.G.S.Y Roads under recommendation of 13th Finance Commission	56.00	Nil	56.00
	Sub total		84.09	17.41	66.68
56 Panchayati Raj and N.R.E.P. (Special Division) Department	2515-00-196-02	Special Area Grants to Zila Parishad	5.47	3.50	1.97
	2515-00-196-03	Performance Grants to Zila Parishad for general area under recommendation of 13th Finance Commission	30.99	3.05	27.94
	2515-00-196-04	Performance Grants to Zila Parishad for Special Area under recommendation of 13th Finance Commission	5.47	Nil	5.47
	2515-00-197-01	Basic Grants to Block Panchayat for general area under recommendation of 13th Finance Commission	45.36	45.01	0.35
	2515-00-197-02	Special Area basic Grants to Block Panchayat for general area under recommendation of 13th Finance Commission	5.47	3.50	1.97
	2515-00-197-03	Performance Grants to Block Panchayat for Special Area for general area under recommendation of 13th Finance Commission	30.99	2.88	28.11
	2515-00-197-04	Performance Grants to Block Panchayat for Special Area under recommendation of 13th Finance Commission	5.47	Nil	5.47
	2515-00-198-01	Basic Grants to Gram Panchayat for General Area under recommendation of 13th Finance Commission	1.36	1.33	0.03

Grant No. and Name	Head of Accounts	Scheme	Budget Provision	Exp.	Excess (+) / Saving(-)
56 Panchayati Raj Department	2515-00-198-02	Basic Grants to Gram Panchayat for Special Area under recommendation of 13th Finance Commission	16.39	10.5	5.89
	2515-00-198-03	Performance Grants to Gram Panchayat for General Area under recommendation of 13th Finance Commission	92.97	9.17	88.80
	2515-00-198-04	Performance Grants to Gram Panchayat for General Area for Special Area under recommendation of 13th Finance Commission	16.39	Nil	16.39
	Sub total		256.33	78.94	177.39
59 Primary and Public Education Department	2202-01-111-33	Special State Share to Sarva Siksha Abhiyaan under recommendation of 13th Finance Commission	1.43	Nil	1.43
	2202-01-789-33	Special State Share to Sarva Siksha Abhiyaan under recommendation of 13th Finance Commission	61.03	Nil	61.03
	2202-01-796-33	Special State Share to Sarva Siksha Abhiyaan under recommendation of 13th Finance Commission	154.37	Nil	154.37
	Sub total		216.83	Nil	216.83
60 Social Welfare, Women and Child Development Department	4235-02-103-59	Construction of Aanganbari Kendra Bhawan under recommendation of 13th Finance Commission	54.00	48.62	5.38
	Sub total		54.00	48.62	5.38
TOTAL			1148.36	490.55	657.83

Appendix 1.6 Part-A
Details of functions of ULBs as per the 74th Constitutional Amendment Act (Schedule XII)
(Reference: Paragraph 1.6.6; Page 22)

Sl. No.	Details of function
1	Urban planning including town planning.
2	Regulation of land-use and construction of buildings.
3	Planning for economic and social development.
4	Roads and bridges.
5	Water supply for domestic, industrial and commercial purposes.
6	Public health, sanitation, conservancy and solid waste management.
7	Fire services.
8	Urban forestry, protection of the environment and promotion of ecological aspects.
9	Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded.
10	Slum improvement and up-gradation.
11	Urban poverty alleviation.
12	Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13	Promotion of cultural, educational and aesthetic aspects.
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15	Cattle, ponds, prevention of cruelty to animals.
16	Vital statistics including registration of births and deaths.
17	Public amenities including street lighting, parking lots, bus stops and public conveniences.
18	Regulation of Slaughter houses and tanneries.

Appendix 1.6 Part-B
Details of functions of PRIs as per the 74th Constitutional Amendment Act (Schedule XII)
(Reference: Paragraph 1.6.6; Page 23)

Sl. No.	Details of function	Status of Devolution
1	Agriculture including agriculture extension	Yes
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	No
3	Minor irrigation, water management and watershed development	Partial
4	Animal husbandry, dairy and poultry	Partial
5	Fisheries	Yes
6	Social forestry and farm forestry	No
7	Minor forest produce	No
8	Small scale Industries including food processing industries	Partial
9	Khadi Village and Cottage industries	Yes
10	Rural Housing	No
11	Drinking Water	Yes
12	Fuel and fodder	No
13	Road, Culverts, Bridges, ferries waterways and other means of communication	No
14	Rural Electrification including distribution of electricity	No
15	Non-conventional energy sources	No
16	Poverty alleviation programmes	No
17	Education including primary and secondary school	Partial
18	Technical Training and Vocational Education	No
19	Adult and Non-formal Education	Yes
20	Libraries	No
21	Cultural Activities	No
22	Market and Fairs	No
23	Health and Sanitation including Hospitals, Primary Health Centres with Dispensaries	Yes
24	Family Welfare	Yes
25	Women and Child Development	Yes
26	Social Welfare including Welfare of the Handicapped and Mentally retarded	Yes
27	Welfare of the weaker section and in particular of the SCs and STs	No
28	Public Distribution Systems	Yes
29	Maintenance of community assets	Partial

Appendix 2.1

Statement of various grants/appropriations where savings exceeded ₹ 10 crore in each case and also by 20 per cent or more of the total provision (Referred to in Paragraph 2.4.1; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	
				Amount	Percentage of Savings to total provision
1	2	3	4	5	6
Revenue					
1	1	Agriculture and Sugarcane Development Department	982.75	566.53	57.65
2	2	Animal Husbandry Department	162.13	35.53	21.91
3	4	Cabinet Secretariat and Co-ordination Department	33.37	15.84	47.47
4	8	Civil Aviation Department	23.23	22.20	95.57
5	10	Energy Department	2254.96	718.15	31.85
6	18	Food, Public Distribution and Consumer Affairs Department	1144.20	570.55	49.86
7	21	Higher Education	662.98	171.20	25.82
8	23	Industries Department	291.98	120.80	41.37
9	26	Labour, Employment and Training Department	1018.25	308.12	30.26
10	35	Planning and Development Department	642.89	533.61	83.00
11	39	Disaster Management Department	464.06	147.99	31.89
12	40	Revenue and land Reforms Department	397.45	125.67	31.62
13	41	Road Construction Department	278.44	58.73	21.09
14	42	Rural Development Department	756.87	218.12	28.82
15	43	Science and Technology Department	73.19	18.45	25.21
16	47	Transport Department	117.78	95.49	81.07
17	48	Urban Development Department	1395.01	901.17	64.60
18	49	Water Resources Department	331.96	85.14	25.65
19	50	Minor Irrigation Department	82.43	19.40	23.54
20	51	Welfare Department	875.88	247.96	28.31
21	52	Art, Culture, Sports and Youth Affairs Department	84.38	35.04	41.53
22	53	Fishery	53.81	18.07	33.59
23	54	Dairy	117.78	48.97	41.58
24	55	Rural Works Department	205.88	78.30	38.03
25	56	Panchayati Raj and N.R.E.P (Special Divisional) Department	2337.93	1468.05	62.79
26	58	Secondary Education	799.93	217.04	27.13
27	59	Primary and Public Education	4369.24	1740.27	39.83
28	60	Social Welfare, Women and Child Development Department	1236.38	395.33	31.97
Capital					
29	3	Building Construction Department	185.90	72.95	39.24
30	8	Civil Aviation Department	279.99	169.99	60.71
31	9	Co-operative Department	20.66	10.01	48.45
32	10	Energy Department	766.88	591.54	72.14
33	11	Excise and Prohibition Department	10.00	10.00	100.00
34	20	Health, Medical Education and Family Welfare Department	318.55	152.37	47.83
35	22	Home Department	99.55	23.49	23.60
36	30	Minorities Welfare Department	175.45	88.04	50.18
37	42	Rural Development Department	599.00	349.58	58.36

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	
				Amount	Percentage of Savings to total provision
1	2	3	4	5	6
38	43	Science and Technology Department	170.15	117.59	69.11
39	45	Information Technology Department	32.46	30.28	93.28
40	47	Transport Department	19.40	12.01	61.91
41	48	Urban Development Department	25.13	10.56	42.02
42	49	Water Resources Department	1660.00	1130.96	68.13
43	50	Minor Irrigation Department	318.90	192.85	60.47
44	51	Welfare Department	152.72	72.10	47.21
45	58	Secondary Education	94.63	21.56	22.78
TOTAL			26124.51	12037.60	46.08

Appendix 2.2

Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year 2013-14
(Referred to in Paragraph: 2.4.1; Page 42)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
1.	1-Agriculture and Sugarcane Development Department	2401-00-109-01	71.61	31.18	₹20 crore was attributed to less Number of joining of Jan sevaks and reasons for final savings of ₹11.18 crore have not been intimated
2.		2401-00-796-91	130.00	73.05	Reasons have not been intimated
3.		2401-00-800-91	102.74	45.29	Reasons have not been intimated
4.		2401-00-796-78	27.00	27.00	Reasons have not been intimated
5.		2401-00-796-85	21.60	21.60	Reasons have not been intimated
6.	8-Civil Aviation Department	5053-80-800-01	169.99	169.99	Reasons have not been intimated
7.	10-Energy Department	2801-01-800-02	31.00	27.19	Reasons have not been intimated
8.		2801-80-800-07	115.00	115.00	Reasons have not been intimated
9.		6801-00-789-03	67.91	46.86	Reasons have not been intimated
10.		6801-00-796-03	147.13	101.54	Reasons have not been intimated
11.		6801-00-800-03	350.85	242.13	Reasons have not been intimated
12.		6801-00-201-09	93.00	93.00	Reasons have not been intimated
13.		6801-00-201-24	25.00	25.00	Reasons have not been intimated
14.		6801-00-796-09	39.00	39.00	Reasons have not been intimated
15.	13-Interest Payment	2049-01-123-01	1084.24	158.48	Reasons have not been intimated
16.		2049-01-200-02	200.000	35.95	Reasons have not been intimated
17.		2049-04-109-01	102.33	102.33	Reasons have not been intimated
18.	14-Repayment of Loans	6003-00-105-01	350.00	48.75	Reasons have not been intimated
19.		6003-00-109-01	150.00	85.18	₹8.22 crore was attributed Excess provision of fund and final saving of ₹76.96 crore have not been intimated
20.	15-Pension	2071-01-101-08	155.82	59.47	Reasons have not been intimated
21.		2071-01-101-09	510.00	210.00	Reasons have not been intimated
22.		2071-01-104-03	162.00	130.17	Reasons have not been intimated
23.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-13	126.23	22.03	Reasons have not been intimated
24.		3456-00-102-27	34.86	34.61	Saving of ₹19.05 crore was attributed to non-receipt of proper tender for system integrator and final saving of ₹15.56 crore have not been intimated
25.		3456-00-102-31	77.01	46.75	Out of ₹46.75 crore ,saving of ₹1.46 crore was attributed to delay in distribution of food Grain & ₹20.00 crore and ₹25.29 crore have not been intimated
26.		3456-00-789-31	33.00	27.94	Saving of ₹2.55 crore was attributed to delay in supply of food grain and balance anticipated and final saving have not been intimated

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
27.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-796-13	206.06	41.02	Reasons have not been intimated
28.		3456-00-796-31	110.01	84.50	Saving of ₹2.59 crore was attributed to delay in distribution of food grain and balance anticipated and final saving have not been intimated
29.		3456-00-102-28	59.08	59.08	Reasons have not been intimated
30.		3456-00-102-29	31.00	31.00	Due to implementation of code of conduct
31.		3456-00-796-28	37.20	37.20	Reasons have not been intimated
32.		3456-00-796-29	45.00	45.00	Due to implementation of code of conduct
33.	20-Health, Medical Education and Family Welfare Department	2211-00-101-01	94.18	41.04	Reasons have not been intimated
34.		4210-02-796-29	36.00	29.02	Reasons have not been intimated
35.		4210-02-796-48	40.00	30.70	Reasons have not been intimated
36.	21-Higher Education	2202-03-796-34	20.00	20.00	Reasons have not been intimated
37.	22-Home Department	2055-00-110-01	188.27	43.76	Reasons have not been intimated
38.		2055-00-115-43	131.74	52.77	Reasons have not been intimated
39.	30-Minorities Welfare	4225-80-796-12	94.97	52.72	Reasons have not been intimated
40.	35-Planning and Development Department	2235-02-102-01	75.63	39.70	Reasons have not been intimated
41.		2235-02-796-01	75.71	42.70	Reasons have not been intimated
42.		2053-00-094-31	20.00	20.00	Reasons have not been intimated
43.		2053-00-796-24	50.00	50.00	Reasons have not been intimated
44.		2053-00-796-25	200.00	200.00	Reasons have not been intimated
45.		2053-00-796-31	77.35	77.35	Reasons have not been intimated
46.	39-Disaster Management Department	2245-01-101-01	30.00	30.00	Reasons have not been intimated
47.	40- Revenue & Land	2029-00-796-04	22.12	22.12	Reasons have not been intimated
48.		2029-00-796-04	22.12	22.12	Reasons have not been intimated
49.	41-Road Construction Department	3054-03-337-01	150.00	35.60	Reasons have not been intimated
50.		5054-03-337-01	615.00	110.03	Reasons have not been intimated
51.		5054-03-337-08	70.00	51.07	Reasons have not been intimated
52.		5054-03-796-03	104.00	38.55	Reasons have not been intimated
53.		5054-03-796-08	404.40	223.00	Reasons have not been intimated
54.	42-Rural Development Department	2501-02-800-05	39.20	21.24	Reasons have not been intimated
55.		2505-01-702-02	80.85	38.77	Reasons have not been intimated
56.		4515-00-103-10	149.70	149.70	Reasons have not been intimated
57.		4515-00-789-10	45.83	45.83	Reasons have not been intimated
58.		4515-00-796-07	41.00	41.00	Reasons have not been intimated
59.		4515-00-796-10	109.98	109.98	Reasons have not been intimated
60.	43-Science and Technology Department	4202-02-105-06	82.55	58.12	Reasons have not been intimated
61.		4202-02-105-06 (CPS)	55.00	55.00	Reasons have not been intimated
62.	47-Transport Department	3075-60-101-01	20.00	20.00	Reasons have not been intimated
63.		3075-60-796-01	30.00	30.00	Reasons have not been intimated
64.	48- Urban Development Department	2215-01-796-01	45.00	21.91	Reasons have not been intimated
65.		2217-80-191-47	234.33	219.30	Saving of ₹20.00 crore was attributed to excess provision of fund and final saving have not been intimated

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
66.	48- Urban Development Department	2217-80-191-56	22.00	20.55	Reasons have not been intimated
67.		2217-80-192-08	27.00	23.21	Reasons have not been intimated
68.		2217-80-796-47	234.33	150.14	Saving of ₹20.00 crore was attributed to excess provision of fund and final saving have not been intimated
69.		2217-80-796-51	31.10	23.89	Reasons have not been intimated
70.		2217-80-001-48	76.01	76.01	Reasons have not been intimated
71.		2217-80-789-47	117.16	117.16	Saving of ₹10.00 crore was attributed to excess provision of fund and final saving have not been intimated
72.		2217-80-796-54	50.00	50.00	Non-Release of fund from central govt.
73.		2700-01-001-02	139.47	20.79	Reasons have not been intimated
74.	49- Water Resources Department	2701-03-001-18	24.67	24.67	Reasons have not been intimated
75.		4700-80-796-10	800.00	426.69	Reasons have not been intimated
76.		4700-80-796-11	130.00	129.98	Reasons have not been intimated
77.		4700-80-789-09	35.00	35.00	Reasons have not been intimated
78.		4700-80-789-10	400.00	400.00	Reasons have not been intimated
79.		4700-80-796-09	50.00	50.00	Reasons have not been intimated
80.	50-Minor Irrigation Department	4702-00-101-33	120.00	105.57	Reasons have not been intimated
81.	51-Welfare Department	2225-02-796-04	71.32	61.42	Reasons have not been intimated
82.		2225-02-796-73	31.25	31.25	Reasons have not been intimated
83.		4225-02-796-08	115.00	41.31	Reasons have not been intimated
84.	55-Rural Works Department	3054-04-105-01	56.00	56.00	Reasons have not been intimated
85.		4515-00-103-04	245.52	25.61	Reasons have not been intimated
86.		4515-00-103-19	25.00	25.00	Reasons have not been intimated
87.		4515-00-796-19	50.00	50.00	Reasons have not been intimated
88.	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	2515-00-001-15	145.40	100.93	Non-receipt of first and second instalment
89.		2515-00-001-38	200.00	132.00	Non-receipt of first and second instalment
90.		2515-00-196-03	30.99	27.93	Non-release of fund by the govt. Of India
91.		2515-00-197-03	30.99	28.11	Non-release of fund by the govt. Of India
92.		2515-00-198-03	92.97	83.79	Non-release of fund by the govt. Of India
93.		2515-00-789-15	85.00	76.51	Non-receipt of first and second instalment
94.		2515-00-789-38	80.00	63.00	Non-receipt of first and second instalment
95.		2515-00-796-15	195.00	175.39	Non-receipt of first and second instalment
96.		2515-00-796-38	230.00	145.00	Non-receipt of first and second instalment
97.		2515-00-001-29	200.00	200.00	Providing of fund for additional central assistance for LWE

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
98.	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	2515-00-789-29	80.00	80.00	Providing of fund for additional central assistance for LWE
99.		2515-00-796-29	230.00	230.00	Providing of fund for additional central assistance for LWE
100.	58-Secondary Education	2202-02-109-01	421.39	135.45	Reasons have not been intimated
101.	59-Primary and Public Education	2202-01-101-01	2413.21	732.92	₹600.00 crore was attributed to excess provision of fund and final saving of ₹132.92 cr. have not been intimated
102.		2202-01-101-03	174.00	51.54	Reasons have not been intimated
103.		2202-01-101-27	36.00	21.05	Reasons have not been intimated
104.		2202-01-111-25	206.00	109.18	Reasons have not been intimated
105.		2202-01-789-03	74.00	29.88	Reasons have not been intimated
106.		2202-01-789-25	87.55	46.40	Reasons have not been intimated
107.		2202-01-796-03	187.00	50.26	Reasons have not been intimated
108.		2202-01-796-25	221.45	117.37	Reasons have not been intimated
109.		2202-01-796-27	38.70	23.80	Reasons have not been intimated
110.		2202-01-111-33	143.60	143.60	Reasons have not been intimated
111.		2202-01-789-33	61.03	61.03	Reasons have not been intimated
112.		2202-01-796-33	154.37	154.37	Reasons have not been intimated
113.	60- Social Welfare, Women and Child Development Department	2235-02-102-51	194.40	69.92	Reasons have not been intimated
114.		2235-02-103-71	20.50	20.44	Reasons have not been intimated
115.		2235-02-796-51	210.60	66.18	Reasons have not been intimated
116.		2235-02-796-71	24.00	23.90	Reasons have not been intimated
117.		2236-02-101-02	92.25	22.69	Reasons have not been intimated
Total			17531.83	9527.28	

Appendix 2.3
Excess over provisions of previous years requiring regularisation
(Referred to in Paragraph 2.4.5; Page 46)

Year	Number of Grant/ Appropriation	Grant/ Appropriation name	Amount of excess (₹ in crore)
2001-02	25	Institutional Finance Department	*
2001-02	32	Legislature	0.04
2002-03	10	Energy Department	7.00
2002-03	13	Interest Payment	472.46
2002-03	14	Repayment of Loans	761.96
2002-03	32	Legislature	0.08
2003-04	10	Energy Department	9.63
2003-04	13	Interest Payment	191.28
2003-04	14	Repayment of Loans	674.72
2003-04	39	Relief and Rehabilitation Department	61.33
2003-04	46	Tourism Department	0.29
2004-05	13	Interest Payment	365.80
2004-05	14	Repayment of Loans	133.44
2004-05	23	Industries Department	7.49
2004-05	39	Relief and Rehabilitation Department	69.34
2004-05	40	Revenue and Land Reforms Department	@
2005-06	10	Energy Department	2628.94
2005-06	13	Interest Payments	492.53
2005-06	29	Mines and Geology Department	#
2006-07	13	Interest Payments	833.58
2006-07	14	Repayment of Loans	412.28
2006-07	38	Registration Department	\$
2007-08	14	Repayment of Loans	229.64
2007-08	15	Pension	104.80
2008-09	12	Finance Department	137.13
2008-09	14	Repayment of Loans	91.76
2009-10	14	Repayment of Loans	116.71
2010-11	13	Interest Payment	67.35
2010-11	15	Pension	250.95
2010-11	32	Legislature	0.10
2011-12	14	Repayment of Loans	219.56
2011-12	15	Pension	200.60
2011-12	25	Institutional Finance Department	^
2012-13	7	Vigilance	0.07
2012-13	14	Repayment of Loans	556.01
2012-13	15	Pension	703.44
2012-13	42	Rural Development Department	3.66
Total			9803.97

Source: Respective year's Appropriation Accounts

*excess amount was ₹ 8,807 only

@ excess amount was ₹ 1,072 only

excess amount was ₹ 49,670 only

\$ excess amount was ₹ 81,665 only

^ excess amount was ₹ 11,160 only

Appendix 2.4
Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary
(Referred to in Paragraph 2.4.6; Page 46)

(₹ in lakh)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
	Revenue (Charged)				
1.	28-High Court of Jharkhand	4618.20	4316.07	302.13	201.70
	Total Revenue (Charged)	4618.20	4316.07	302.13	201.70
	Revenue (Voted)				
2.	1-Agriculture and Sugarcane Development Department	93941.03	41622.02	52319.01	4333.56
3.	2-Animal Husbandry Department	15944.96	12659.60	3285.36	267.57
4.	4-Cabinet Secretariat and Co-ordination Department	3160.61	1752.82	1407.79	175.99
5.	7-Vigilance	1351.70	1261.05	90.65	40.43
6.	8-Civil Aviation Department	2301.01	103.54	2197.47	22.22
7.	9-Co-operative Department	8294.45	7182.71	1111.74	101.02
8.	10-Energy Department	175364.91	153681.89	21683.02	50131.53
9.	17-Finance (Commercial Tax) Department	5708.94	5291.84	417.10	400.50
10.	18-Food, Public Distribution and Consumer Affairs Department	99433.04	57365.26	42067.78	14987.20
11.	19-Forest and Environment Department	30775.97	27105.74	3670.23	2379.43
12.	20-Health, Medical Education and Family Welfare Department	113319.72	96662.82	16656.9	455.79
13.	22-Home Department	278670.68	268479.88	10190.8	9966.75
14.	23-Industries Department	29093.82	17117.56	11976.26	104.19
15.	26-Labour, Employment and Training Department	99620.28	71012.95	28607.33	2204.91
16.	27-Law Department	20914.10	18393.82	2520.28	282.68
17.	29-Mines and Geology Department	2697.40	1853.42	843.98	57.88
18.	30- Minorities Welfare Department	173.99	128.92	45.07	17.70
19.	31-Parliamentary Affairs	41.09	34.40	6.69	28.84
20.	33-Personnel Administrative Reforms Department	1736.38	1720.24	16.14	314.92
21.	35-Planning and Development Department	64246.41	10928.17	53318.24	42.54
22.	38-Registration Department	1977.20	1876.65	100.55	312.00
23.	39-Disaster Management Department	45876.26	31607.21	14269.05	529.91
24.	40-Revenue and land Reforms Department	39716.56	27177.94	12538.62	28.32
25.	41-Road Construction Department	27711.40	21970.82	5740.58	132.22
26.	42-Rural Development Department	75660.37	53875.89	21784.48	27.04

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
27.	43-Science and Technology Department	7218.72	5473.40	1745.32	99.80
28.	46-Tourism Department	931.45	841.60	89.85	62.95
29.	48-Urban Development Department	128735.01	49383.94	79351.07	10766.19
30.	49-Water Resources Department	33080.76	24682.19	8398.57	115.10
31.	50-Minor Irrigation Department	8222.97	6302.58	1920.39	20.10
32.	51-Welfare Department	81063.80	62791.63	18272.17	6524.30
33.	52-Art, Culture, Sports and Youth Affairs Department	7859.07	4933.82	2925.25	578.89
34.	54-Dairy	11740.48	6881.19	4859.29	37.80
35.	55-Rural Works Department	20136.54	12758.52	7378.02	451.59
36.	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	167228.33	86988.66	80239.67	66565.15
37.	57-Housing Department	1039.18	132.66	906.52	47.00
38.	58-Secondary Education	74097.74	58289.35	15808.39	5895.65
39.	60-Social Welfare, Women and Child Development	123396.52	84104.99	39291.53	241.93
Total Revenue (Voted)		1902482.85	1334431.69	568051.16	178751.59
Total Revenue		1907101.05	1338747.76	568353.29	178953.29
Capital (Voted)					
40.	3-Building Construction Department	14600.00	11294.87	3305.13	3990.00
41.	9-Co-operative Department	1650.00	1065.00	585.00	416.00
42.	20-Health, Medical Education and Family Welfare Department	29180.28	16617.96	12562.32	2675.00
43.	36-Drinking Water and Sanitation Department	36000.00	32101.76	3898.24	350.00
44.	48-Urban Development Department	2221.72	1457.68	764.04	291.47
45.	49-Water Resources Department	164000.00	52904.44	111095.56	2000.00
46.	50-Minor Irrigation Department	29860.00	12605.30	17254.70	2030.00
47.	53-Fishery	700.00	376.20	323.80	36.80
Total Capital (Voted)		278212.00	128423.21	149788.79	11789.27
Grand Total		2185313.05	1467170.97	718142.08	190742.56

Appendix 2.5
Excess/Insufficient re-appropriation of funds
(Referred to in Paragraph 2.4.7; Page 47)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess (+)
1.	2-Animal Husbandry Department	2403-00-001-01	45.00	---	(-)16.71
2.		2403-00-103-03	15.00	---	(-)6.97
3.		2403-00-113-01	17.00	---	(-)0.73
4.	3-Building Construction Department	2059-80-001-05	52.87	---	(-)13.84
5.	5-Secretariat of Governor	2012-03-105-01	0.44	---	(-)3.02
6.	7-Vigilance	2070-00-104-02	11.64	---	(-)4.50
7.		2070-00-104-03	0.39	---	(-)11.87
8.	12-Finance Department	2052-00-090-08	4.13	---	(-)112.21
9.	18- Food, Public Distribution and Consumer Affairs Department	3451-00-090-11	4.80	---	(-)9.86
10.	20-Health, Medical Education and Family Welfare Department	2210-01-110-13	200.00	---	(-)199.12
11.		2210-03-103-01	200.00	---	(-)585.28
12.	22-Home Department	2055-00-001-04	35.00	---	(-)50.40
13.		2055-00-101-06	275.00	---	(-)5.89
14.		2055-00-104-04	400.00	---	(-)2.45
15.		2055-00-104-05	524.00	---	(-)285.59
16.	23-Industries Department	2851-00-103-01	4.59	---	(-)1.94
17.	27-Law Department	2014-00-114-02	22.00	---	(-)146.20
18.	32-Legislature	2011-02-103-01	38.50	---	(-)27.58
19.	40-Revenue and land Reforms Department	2052-00-099-01	8.50	---	(-)3.74
20.	42-Rural Development Department	3451-00-090-10	38.00	---	(-)19.04
21.	44-Human Resource Development Department	2251-00-090-01	27.28	---	(-)8.82
22.		2251-00-090-03	1.00	---	(-)5.90
23.	45-Information Technology Department	2203-00-796-85	1.00	---	(-)41.00
24.	58-Secondary Education	2202-02-001-01	10.00	---	(-)7.45
Total			1936.14	---	(-)1570.11
25.	2-Animal Husbandry Department	2403-00-102-05	---	3.15	(+)28.45
26.	3-Building Construction Department	2059-80-053-13	---	52.87	(+)537.40
Total			---	56.02	(+)565.85

Appendix 2.6
Details of saving of ₹ 1 crore and above not surrendered
(Referred to in Paragraph 2.4.8; Page 47)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
Revenue				
1.	1-Agriculture and Sugarcane Development Department	566.53	55.38	511.15
2.	2-Animal Husbandry Department	35.53	31.77	3.76
3.	3-Building Construction Department	11.39	0.00	11.39
4.	4-Cabinet Secretariat and Co-ordination Department	15.84	0.23	15.61
5.	7-Vigilance	1.31	0.02	1.29
6.	8-Civil Aviation Department	22.20	0.00	22.2
7.	9-Co-operative Department	12.13	10.38	1.75
8.	10-Energy Department	718.15	502.54	215.61
9.	11-Excise and Prohibition Department	5.48	0.00	5.48
10.	12-Finance Department	9.77	0.00	9.77
11.	18-Food, Public Distribution and Consumer Affairs Department	570.55	274.29	296.26
12.	19-Forest and Environment Department	60.50	4.96	55.54
13.	20-Health, Medical Education and Family Welfare Department	171.13	10.53	160.60
14.	21-Higher Education Department	171.20	8.50	162.70
15.	22-Home Department	201.58	26.05	175.53
16.	23-Industries Department	120.80	0.36	120.44
17.	24-Information and Public Relation Department	6.82	1.15	5.67
18.	26-Labour, Employment and Training Department	308.12	9.35	298.77
19.	27-Law Department	28.03	0.00	28.03
20.	28-High Court of Jharkhand	5.04	0.00	5.04
21.	29-Mines and Geology Department	9.02	0.20	8.82
22.	35-Planning and Development Department	533.61	190.63	342.98
23.	38-Registration Department	4.13	0.00	4.13
24.	39-Disaster Management Department	147.99	0.00	147.99
25.	40-Revenue and land Reforms Department	125.67	6.57	119.10
26.	41-Road Construction Department	58.73	1.00	57.73
27.	42-Rural Development Department	218.12	8.54	209.58
28.	43-Science and Technology Department	18.45	10.00	8.45
29.	45-Information Technology Department	19.24	8.36	10.88
30.	47-Transport Department	95.49	75.00	20.49
31.	48-Urban Development Department	901.17	139.95	761.22
32.	49-Water Resources Department	85.14	0.60	84.54
33.	50-Minor Irrigation Department	19.40	0.00	19.4
34.	51-Welfare Department	247.96	19.77	228.19
35.	52-Art, Culture, Sports and Youth Affairs Department	35.04	2.03	33.01
36.	53-Fishery	18.07	13.30	4.77
37.	55- Rural Works Department	78.30	0.00	78.30
38.	58-Secondary Education	217.04	37.40	179.64
39.	59-Primary and Public Education	1740.27	600.00	1140.27
40.	60-Social Welfare, Women and Child Development Department	395.33	0.41	394.92

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
Capital				
41.	3-Building Construction Department	72.95	39.90	33.05
42.	8-Civil Aviation Department	169.99	0.00	169.99
43.	10-Energy Department	591.54	0.00	591.54
44.	11-Excise and Prohibition Department	10.00	0.00	10.00
45.	12-Finance Department	12.64	0.00	12.64
46.	20-Health, Medical Education and Family Welfare Department	152.37	24.97	127.40
47.	30-Minorities Welfare	88.04	3.90	84.14
48.	36-Drinking Water and Sanitation Department	42.48	22.00	20.48
49.	40-Revenue and land Reforms Department	1.44	0.00	1.44
50.	41-Road Construction Department	348.68	250.00	98.68
51.	42-Rural Development Department	349.58	137.74	211.84
52.	43-Science and Technology Department	117.59	92.60	24.99
53.	45-Information Technology Department	30.28	28.00	2.28
54.	47-Transport Department	12.01	0.00	12.01
55.	48-Urban Development Department	10.56	5.00	5.56
56.	49-Water Resources Department	1130.96	73.60	1057.36
57.	50-Minor Irrigation Department	192.85	6.10	186.75
58.	51-Welfare Department	72.10	41.30	30.80
59.	52-Art,Culture,Sports and Youth Affairs Department	4.33	0.00	4.33
60.	55-Rural Works Department	77.14	0.00	77.14
61.	59-Primary and Public Education	2.73	0.00	2.73
62.	60-Social Welfare, Women and Child Development Department	5.37	0.00	5.37
	Total	11505.90	2774.38	8731.52

Appendix - 2.7
Cases of surrender of funds in excess of ₹5 crore on 30 and 31 March 2014
(Referred to in Paragraph 2.4.8; Page 47)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
1.	2-Animal Husbandry Department	2403-00-106-12	10.58
2.	10-Energy Department	2801-80-101-12	500.00
3.	36-Drinking Water and Sanitation Department	4215-01-102-02	6.76
4.		2215-01-102-03	5.89
5.	47-Transport Department	3075-60-101-01	20.00
6.		3075-60-101-03	10.00
7.		3075-60-796-01	30.00
8.		3075-60-796-03	15.00
9.	49-Water Resources Department	4701-80-800-46	5.00
10.	54-Dairy	2404-00-796-27	8.28
11.		2404-00-102-27	12.46
12.	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	2515-00-001-38	132.00
13.		2515-00-001-15	100.93
14.		2515-00-789-15	76.51
15.		2515-00-796-15	175.39
16.		2515-00-796-38	145.00
17.		2515-00-789-38	63.00
18.		2515-00-198-02	5.89
19.		2515-00-198-03	83.79
20.		2515-00-198-04	16.39
21.		2515-00-197-03	27.93
22.		2515-00-197-04	5.47
23.		2515-00-196-04	5.47
24.		2515-00-196-03	27.93
25.		2515-00-001-03	25.22
26.	57-Housing Department	2216-02-796-06	5.00
Grand Total			1519.89

Appendix-2.8
Rush of expenditure at the end of the year
(Referred to in Paragraph 2.5; Page 47)

(₹ in crore)

Sl. No.	Name of Department	Head	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure during	
						Jan-March 2014	March 2014
1	Welfare Department	4225	159.69	83.98	168.03	95.04	49.98
2	Human Resources Department	2205	24.93	24.10	27.21	91.60	88.58
3	Industries Department	2852	44.82	42.65	58.48	76.63	72.93
4	Welfare Department	2225	475.96	390.30	624.84	76.17	62.46
5	Agriculture and Sugarcane Development Department	2401	208.52	168.51	275.14	75.78	61.24
6	Rural Development Department	2501	37.47	35.73	51.86	72.25	68.89
7	Building Construction Department	4059	64.06	42.92	92.03	69.61	46.64
8	Water Resources Department	4701	97.03	69.93	146.71	66.14	47.67
9	Drinking Water And Sanitation Department	2015	25.51	22.35	39.06	65.32	57.23
10	Home Department	4055	45.23	41.40	72.70	62.22	56.95
11	Agriculture and Sugarcane Development Department	2402	30.23	23.80	49.55	61.02	48.04
12	Rural Development Department	2515	685.93	626.53	1127.97	60.81	55.54
13	Labour, Employment and Training Department	2230	77.30	59.80	127.74	60.51	46.81
14	Welfare Department	4235	59.99	38.25	102.63	58.45	37.27
15	Road Construction Department	5054	1058.69	774.44	1877.26	56.40	41.25
16	Health, Medical Education and Family Welfare Department	4210	93.63	67.55	166.18	56.34	40.65
17	Agriculture and Sugarcane Development Department	2415	45.43	23.49	82.06	55.37	28.63
18	Urban Development Department	2217	213.55	202.24	397.61	53.71	50.86
19	Information Technology Department	2203	72.72	64.49	137.09	53.05	47.04
20	Industries Department	2851	58.32	43.07	110.09	52.98	39.12

Appendix 2.9
List of Controlling Officers where expenditure remained un-reconciled during 2013-14
(Amounts exceeding ₹10 crore in each case)
(Referred to in Paragraph 2.6; Page 47)

(₹ in crore)

Sl. No.	Controlling Officers/ Departments	Amount not reconciled
1	Secretary, Law Department	29.12
2	Secretary, Administration, Finance Department	14.88
3	Additional Secretary, Home (Police) Department Section IV Village Police , Commissioner, North C.N. Division, Hazaribagh	2509.83
4	Finance Commissioner	52.62
5	Secretary, Finance Department, Jharkhand, Ranchi	247.97
6	Commissioner of Commercial Taxes, Ranchi	34.58
7	Electoral Commission, Election Department	39.05
8	Secretary, Energy Department	1508.90
9	Director, Energy Department	11.87
10	Director of Industries, Deptt/ of Industries & Minerals	158.07
11	Registrar, Industry Department	21.08
12	I.G. (Prison) Home Department	18.48
13	I.G. of Registration, Registration Department, Ranchi	13.38
14	Under Secretary, Building Construction & Housing (PWD Div.) Department Chief Engineer, Building Construction & Housing Department	85.67
15	Chief Engineer, Road Construction (PWD) Department	224.59
16	Secretary, P.H.E.D. Jharkhand, Ranchi	291.99
17	Secretary, Housing Department, Ranchi Chief Engineer, Housing Department	39.12
18	Dy. Secretary, Primary & Adult Education Dy. Secretary, Higher Education	3810.65
19	Dy. Secretary, Science & Technology Department	14.83
20	Director, Mines & Geology Department	10.74
21	Secretary, Board of Revenue Department	197.75
22	Commissioner Cum-Secretary, Revenue Department Dy. Director, Surveys Settlement, Jharkhand, Ranchi	13.79
23	Commissioner of Excise, Jharkhand, Ranchi	14.61
24	Under Secretary, Health, Medical Education and Welfare Department	78.39
25	Director, Health Service, Jharkhand, Ranchi	1055.06
26	Registrar, Co-operative Society, Co-operative Department	29.75
27	Joint Secretary, Water Resources Department	189.53
28	Commissioner-cum-Secretary, Water Resources(irrigation), Department	118.65
29	Secretary, Food & Nutrition/Food Supplies Department	911.42
30	Director, Planning & Evaluation Department	13.15
31	Director, Probationer Service, Jharkhand, Ranchi	102.62
32	Secretary, Welfare Department	623.79
33	Secretary, Minority Welfare Department	178.02
34	Secretary, Urban Development Department	523.65
35	Secretary Welfare Department Director, Social Security Department	1075.48
36	Commissioner of Labour	122.53
37	Directorate, Soil & Water Conservation	49.51
38	Secretary, Minor Irrigation, Ranchi	34.14
39	Secretary, Agriculture and Sugarcane Development Department	261.60
40	Director, Dairy Development Department	29.43

Sl. No.	Controlling Officers/ Departments	Amount not reconciled
41	Secretary, Animal Husbandry & Fisheries Department	13.99
42	Director of Fisheries, Jharkhand, Ranchi	26.95
43	Dy. Secretary, Rural Development Department	249.73
44	Director, Panchayati Raj Department	2265.66
45	Chairman-cum-Managing Director, JSRTC, Jharkhand	15.39
46	Secretary, Jharkhand Legislative Assembly	48.92
Total		17380.93

Source: Office of the Accountant General (A&E), Jharkhand

Appendix 2.10
Inflated Budget Estimate
(Referred to in Paragraph 2.7.2; Page 49)

(₹ In lakh)

Sl. No.	Head	Allotment				Savings
		Original	Supplementary	Surr.	Final	
1	2210-01-001-06	10.00	0.00	0.00	10.00	10.00
2	2210-01-001-18	500.00	0.00	0.00	500.00	500.00
3	2210-01-001-21	100.00	0.00	0.00	100.00	100.00
4	2210-01-001-37	12.00	0.00	0.00	12.00	12.00
5	2210-01-109-17	105.56	0.00	0.00	105.56	105.56
6	2210-01-110-25	300.00	0.00	0.00	300.00	300.00
7	2210-01-110-28	75.00	0.00	0.00	75.00	75.00
8	2210-01-110-30	300.00	0.00	0.00	300.00	300.00
9	2210-02-200-04	0.50	0.00	0.00	0.50	0.50
10	2210-02-200-05	0.50	0.00	0.00	0.50	0.50
11	2210-02-200-13	0.50	0.00	0.00	0.50	0.50
12	2210-02-200-17	5.57	0.00	0.00	5.57	5.57
13	2210-02-200-21	420.00	0.00	0.00	420.00	420.00
14	2210-02-200-22	264.00	0.00	0.00	264.00	264.00
15	2210-02-796-18	108.06	0.00	0.00	108.06	108.06
16	2210-02-796-19	150.00	0.00	0.00	150.00	150.00
17	2210-02-796-20	2.94	0.00	0.00	2.94	2.94
18	2210-03-796-19	100.00	0.00	0.00	100.00	100.00
19	2210-03-800-16	100.00	0.00	0.00	100.00	100.00
20	2210-03-800-17	10.00	0.00	0.00	10.00	10.00
21	2210-03-800-18	670.00	0.00	27.80	642.20	642.20
22	2210-05-796-13	100.00	0.00	0.00	100.00	100.00
23	2210-05-796-14	330.00	0.00	0.00	330.00	330.00
24	2211-00-001-01	0.01	0.00	0.00	0.01	0.01
25	4210-01-110-07	20.00	0.00	0.00	20.00	20.00
26	4210-01-110-08	10.00	0.00	0.00	10.00	10.00
27	4210-01-110-10	100.00	0.00	0.00	100.00	100.00
28	4210-01-110-11	12.00	0.00	0.00	12.00	12.00
29	4210-02-101-62	200.00	0.00	0.00	200.00	200.00
30	4210-02-110-13	287.40	0.00	0.00	287.40	287.40
31	4210-02-110-26	100.00	0.00	0.00	100.00	100.00
32	4210-02-110-36	50.00	0.00	0.00	50.00	50.00
33	4210-02-796-61	200.00	0.00	0.00	200.00	200.00
34	4210-03-105-04	160.00	0.00	0.00	160.00	160.00
Total		4804.04	0.00	27.80	4776.24	4776.24

Appendix 2.11
Persistent savings
(Referred to in Paragraph 2.7.2; Page 49)

(₹ in crore)

Year		Original	Supplementary	Total	Actual Expenditure	Saving	Per cent
2010-11	Revenue	800.45	42.21	842.66	664.26	178.40	
	Capital	218.82	10.47	229.29	142.68	86.61	
	Total	1019.27	52.68	1071.95	806.94	265.01	24.72
2011-12	Revenue	1086.02	8.21	1094.23	816.30	277.93	
	Capital	341.25	0.00	341.25	163.54	177.72	
	Total	1427.27	8.21	1435.48	979.84	455.65	31.74
2012-13	Revenue	1105.87	19.66	1125.53	799.40	326.13	
	Capital	352.56	54.80	407.36	146.84	260.52	
	Total	1458.43	74.46	1532.89	946.24	586.65	38.27

Source : Appropriation Account 2010-2013

Appendix 2.12
Avoidable budget provision for vacant posts
(Referred to in Paragraph 2.7.2; Page 49)

Name of the Office	Head	No. of Vacant Post	Amount of Demand (₹ in lakh)
RINPAS, Kanke, Ranchi	Non-plan	179	498.53
	Plan	27	204.16
RIMS, Ranchi	Non-plan	01	12.15
Sadar Hospital, Hazaribagh	Non-plan	13	16.63
ACMO, Hazaribagh	CPS	02	9.26
ACMO, Jamshedpur	CPS	03	6.64

Appendix 2.13
Injudicious Supplementary provision
(Referred to in Paragraph 2.7.3; Page 50)

(₹ In Lakh)

Sl. No.	Head	Original	Supplementary	Surrender	Final	Expenditure	Savings from Original Grants
1	2210-01-001-02	1176.40	56.25	0.00	1232.65	1062.83	113.57
2	2210-01-001-04	749.77	4.15	0.00	753.92	732.39	17.38
3	2210-01-110-12	1787.05	56.00	0.00	1843.05	1471.18	315.87
4	2210-02-101-01	924.08	0.24	0.00	924.32	832.74	91.34
5	2210-03-101-02	4388.53	3.08	0.00	4391.61	3979.23	409.30
6	2210-03-103-01	12801.59	200.00	100.00	12901.59	12316.31	385.28
7	2210-03-103-03	7067.66	0.91	400.00	6668.57	5828.78	838.88
8	2210-03-110-04	3044.71	0.89	0.00	3045.60	2755.92	288.79
9	2210-04-102-01	306.18	0.43	28.73	277.88	225.89	51.56
10	2210-06-001-02	228.61	0.51	0.00	229.12	191.36	37.25
11	2210-06-101-01	870.88	34.37	0.00	905.25	844.91	25.97
12	2210-06-101-05	1503.84	82.10	0.00	1585.94	1503.43	0.41
13	2210-06-101-06	299.87	0.35	0.00	300.22	253.44	46.43
14	4210-01-110-04	150.00	200.00	0.00	350.00	126.22	23.78
15	4210-02-103-09	4690.00	500.00	0.00	5190.00	3888.07	801.93
16	4210-02-110-24	1220.00	300.00	0.00	1520.00	1180.96	39.04
Total		41209.17	1439.28	528.73	42119.72	37193.66	3486.78

Appendix 2.14
Rush of Expenditure (State Level)
(Referred to in Paragraph 2.7.5; Page 50)

(₹ In Lakh)

Sl. No.	Head	Allotment				Expenditure		Per cent in March
		Original	Supplementary	Surr.	Final	In March	Total	
1	2210-01-001-13	10.00	0.00	0.00	10.00	10.00	10.00	100.00
2	2210-01-001-20	50.00	0.00	0.00	50.00	30.00	30.00	100.00
3	2210-01-110-02	2.00	0.00	0.00	2.00	1.72	1.72	100.00
4	2210-01-110-10	18.00	0.00	0.00	18.00	18.00	18.00	100.00
5	2210-01-110-11	120.00	0.00	0.00	120.00	120.00	120.00	100.00
6	2210-01-110-16	2236.23	0.00	0.00	2236.23	2236.23	2236.23	100.00
7	2210-01-110-18	10.00	0.00	0.00	10.00	6.83	6.83	100.00
8	2210-01-110-26	200.00	0.00	0.00	200.00	200.00	200.00	100.00
9	2210-01-110-36	200.00	0.00	0.00	200.00	105.26	105.26	100.00
10	2210-01-796-05	2000.00	0.00	0.00	2000.00	2000.00	2000.00	100.00
11	2210-06-104-02	3.00	0.00	0.00	3.00	0.09	0.09	100.00
12	4210-01-110-12	300.00	0.00	180.00	120.00	120.00	120.00	100.00
13	4210-02-103-07	450.00	0.00	0.00	450.00	223.59	223.59	100.00
14	4210-02-110-33	200.00	0.00	0.00	200.00	71.68	71.68	100.00
15	4210-02-796-33	100.00	0.00	0.00	100.00	50.00	50.00	100.00
16	4210-02-796-48	4000.00	0.00	742.40	3257.60	930.49	930.49	100.00
17	4210-02-796-01	1265.21	0.00	0.00	1265.21	343.91	395.09	87.05
18	2210-01-110-24	1775.00	0.00	0.00	1775.00	706.23	817.00	86.44
19	2210-03-110-01	3.00	0.00	0.00	3.00	1.52	2.03	74.88
20	4210-02-110-34	220.00	0.00	0.00	220.00	101.14	149.79	67.52
21	4210-02-103-09	4690.00	500.00	0.00	5190.00	2616.28	3888.07	67.29
22	2210-01-001-05	4000.00	0.00	0.00	4000.00	2027.61	3392.08	59.77
23	4210-02-796-39	1000.00	0.00	0.00	1000.00	422.11	714.05	59.11
24	4210-02-110-24	1220.00	300.00	0.00	1520.00	670.52	1180.96	56.78
25	4210-02-110-17	1348.56	0.00	0.00	1348.56	450.93	801.46	56.26
26	4210-02-103-08	2600.00	0.00	0.00	2600.00	660.03	1287.14	51.28
Total		28021.00	800.00	922.40	27898.60	14124.17	18751.56	

Appendix 2.15
Rush of Expenditure (Field Units)
(Referred to in Paragraph 2.7.5; Page 51)

(₹ In lakh)

Sl. No.	Name of the Offices	Head	Total Expenditure	Expenditure in March	Per cent
1.	EE South Chhotanagpur Division, Health & Family Welfare Department, Ranchi	Plan	2153.86	574.86	26.69
2.	EE, North Chhotanagpur Division, Health & Family Welfare Department, Hazaribagh	Plan	2003.00	533.00	26.61
3.	EE, Kolhan Division, Health & Family Welfare Department, Chaibasa	Plan	3210.00	1709.00	53.24
4.	RINPAS, Kanke	Plan	1795.31	512.11	28.52
5.	Superintendent, Sadar Hospital, Ranchi	Material & Supply	2.98	2.00	67.11
		Machine Equipment	0.50	0.50	100.00
		T A	0.87	0.87	100.00
6.	C S cum CMO, Ranchi	Medicine	63.00	36.68	58.22
		Out sourcing	102.44	40.02	39.02
7.	RIMS	Genetic wing	105.26	105.26	100.00
8.	Superintendent, Sadar Hospital, Hazaribagh	Medicine	19.99	10.19	51.00
		Material & Supply	5.93	3.09	52.00
9.	C S cum CMO, Jamshedpur	Medicine	4.86	4.86	100.00
		Out sourcing	205.88	205.88	100.00
10.	MGMCH, Jamshedpur	Medicine	146.19	67.82	46.00
11.	C S cum CMO, Chaibasa	Machine Equipment	1.10	1.10	100.00
Total			9821.17	3807.24	

Appendix 2.16
Non – reconciliation of departmental expenditure figures
(Referred to in Paragraph 2.7.6; Page 51)

(₹ in lakh)

Major Head	Expenditure as per Book of AG (A&E)	Reconciled Expenditure	Non-reconciled Expenditure
2210- Medical and Public Health	88599.70	980.75	87618.95
2211- Family Welfare	7839.34	Nil	7839.34
2251- Secretariat-Social Services	223.78	Nil	223.78
4210- Capital Outlay on Medical and Public Health	16617.96	Nil	16617.96
Total	113280.78	980.75	112300.03

Appendix 2.17
Non-submission of D.C. Bill
(Referred to in Paragraph 2.7.8; Page 52)

(in ₹)

Major Head : 2210							
Financial Year 2013-2014							
Treasury	Month Voucher No.		DDO	AC Bill No.	AC Bill Drawn	DC Bill Submitted	Balance AC Bill
CHATRA	3	00014	CTRMED013	01/2013-14	13666666	0	13666666
DEOGHAR	3	00023	DGRMEDD5	104/13-14	11702765	0	11702765
DHANBAD	3	00011	DHNMED072	55/2013-14	18413266	0	18413266
DUMKA	3	00008	DMKMED079	72/13-14	12464166	0	12464166
DORANDA	2	00005	DRNMED124	02/13-14	15000000	0	15000000
DORANDA	3	00034	DRNMED124	29/13-14	1000000	0	1000000
DORANDA	3	00119	DRNMED124	27/13-14	20000000	0	20000000
GODDA	3	00003	GDDMED010	53/2013-14	12104966	0	12104966
GUMLA	3	00009	GMLMED010	66/2013-20	13416666	0	13416666
GARWAH	3	00142	GRHMED052	32/13-14	102675	0	102675
HAZARIBAGH	11	00010	HZBMED069	63/13-14	15000000	0	15000000
JAMTARA	2	00004	JMTMED058	27/13-14	2000000	0	2000000
JAMSHEDPUR	3	00013	JSRMED031	89/13-14	4166666	0	4166666
KHUNTI(SUB	3	00005	KHNMEDL05	23/13-14	11666682	0	11666682
LOHARDAGA	3	00007	LDGMED008	50/13-14	8018166	0	8018166
LATEHAR	3	00009	LTRMED047	38/13-14	5804164	0	5804164
PAKUR	3	00009	PKRMED009	37/13-14	13666666	0	13666666
RAMGARH(S UB TRY)	3	00016	RGHMED013	03/13-14	15166666	0	15166666
RANCHI	3	00014	RNCMED013	7/13-14	15699276	0	15699276
RANCHI	3	00127	RNCMED020	85/13-14	12000000	0	12000000
RANCHI	3	00159	RNCMED020	84/13-14	600000	0	600000
SAHIBGANJ	3	00014	SBJMED001	38/13-14	10081666	0	10081666
SIMDEGA	3	00011	SDGFMW020	44/13-14	11561666	0	11561666
SINGHBHUM	5	00008	SGHMED075	01/2013-20	13000000	1217891	11782109
SARAIKELA	3	00006	SKLMED112	32/2013-14	6000000	0	6000000
SARAIKELA	7	00001	SKLMED112	04/2013	5000000	5000000	0
Total					267302788	6217891	261084897

Major Head : 2251							
Financial Year 2013-2014							
Treasury	Month Voucher No.		DDO	AC Bill No.	AC Bill Drawn	DC Bill Submitted	Balance AC Bill
RANCHI SECTT.	3	00071	PRJSS006	325/13-14	50000	0	50000
Total					50000	0	50000

Major Head : 4210							
Financial Year 2013-2014							
Treasury	Month	Voucher No.	DDOs	AC Bill No.	AC Bill Drawn	DC Bill Submitted	Balance AC Bill
DORANDA	3	00001	DRNMED124	28/13-14	12000000	0	12000000
DORANDA	3	00002	DRNMED124	12/13-14	100000000	0	100000000
DORANDA	3	00003	DRNMED124	05/13-14	7000000	0	7000000
DORANDA	3	00004	DRNMED124	10/13-14	3000000	0	3000000
DORANDA	3	00005	DRNMED124	11/13-14	1000000	0	1000000
DORANDA	3	00006	DRNMED124	04/13-14	48000000	0	48000000
DORANDA	3	00007	DRNMED124	07/13-14	5000000	0	5000000
DORANDA	3	00008	DRNMED124	09/13-14	4000000	0	4000000
DORANDA	3	00009	DRNMED124	08/13-14	5000000	0	5000000
DORANDA	12	00001	DRNMED124	01/13-14	50000000	0	50000000
Total:					235000000	0	235000000

Summary of Non-submission of DC Bill

(₹ in lakh)

Sl. No.	Major Head	AC Bill Drawn	DC Bill Submitted	Outstanding AC Bill
1	2210	2673.03	62.18	2610.85
2	2251	0.50	0.00	0.50
3	4210	2350.00	0.00	2350.00
Total		5023.53	62.18	4961.35

Appendix – 3.1
(Referred to in Paragraph 3.1.1; page 55)
Details of outstanding Utilisation Certificates in respect of GIA disbursed during 2006-2013 as on 31 March 2014

Sl. No.	Year Department	2006-07		2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		Total	
		UC	Amount	UC	Amount	UC	Amount	UC	Amount	UC	Amount	UC	Amount	UC	Amount	UCs	Amount
1	Panchayati Raj & NREP	72	140.95	26	48.13	55	251.03	38	156.86	99	250.84	64	259.97	566	1031.57	920	2139.35
2	Urban Development	186	24.21	189	45.49	352	114.12	585	194	522	142.12	390	146.64	961	515.96	3185	1182.54
3	Human Resources	4	16.17	3	1.72	3	4.29	5	1.55	5	5.47	4	27.20	8	792.65	32	849.05
4	Transport	0	0	0	0	0	0	0	0	0	0	13	452.25	3	301.98	16	754.23
5	Welfare	19	12.40	18	6.55	13	5.36	20	6.02	29	98.83	137	13.63	99	167.11	335	309.90
6	Rural Development	2	20.00	0	0	0	0	1	0.16	1	2.00	0	0	13	215.00	17	237.16
7	Planning & Development	5	37.50	0	0	0	0	0	0	0	0	11	152.26	14	1.40	30	191.16
8	Drinking water & Sanitation	0	0	0	0	0	0	0	0	0	0	0	0	8	190.05	8	190.05
9	Co-operative	10	5.79	12	4.08	6	7.71	8	9.23	34	97.53	9	5.48	50	17.75	129	147.57
10	Civil Aviation	0	0	0	0	1	1.06	0	0	1	7.29	2	65.41	3	40.00	7	113.76
11	Health & Family Welfare	0	0	0	0	0	0	0	0	0	0	0	0	4	110.09	4	110.09
12	Energy	2	17.38	0	0	1	1.50	1	30.00	4	24.66	0	0	0	0	8	73.54
13	Industry	0	0	0	0	0	0	30	42.61	22	18.31	2	1.81	1	1.00	55	63.73
14	Agriculture & Sugarcane	4	3.10	4	2.50	0	0	0	0	0	0	2	11.50	13	35.47	23	52.57
15	Dairy Development	6	0.19	21	4.29	2	6.00	2	4.00	0	0	0	0	23	16.05	54	30.53
16	Home	22	1.51	21	2.56	55	5.33	76	7.45	134	7.49	37	2.47	2	2.08	347	28.89
17	Science & Technology	0	0	0	0	2	6.78	0	0	0	0	0	0	8	11.28	10	18.06
18	Institutional Finance	0	0	0	0	0	0	0	0	0	0	2	14.70	0	0	2	14.70
19	Census, Survey & Statistics	0	0	0	0	0	0	0	0	0	0	0	0	28	9.21	28	9.21
20	Tourism	1	0.50	1	0.50	15	7.45	0	0	0	0	1	0.50	0	0	18	8.95
21	Road & Bridges	0	0	0	0	0	0	0	0	0	0	2	5.00	0	0	2	5.00
22	Animal Husbandry	0	0	0	0	0	0	0	0	0	0	2	1.85	4	3.07	6	4.92
23	Housing	0	0	3	1.80	0	0	0	0	3	0.80	4	1.50	0	0	10	4.10
24	Art,Culture & Youth	1	0.07	3	1.42	1	0.20	0	0	0	0	0	0	4	0.91	9	2.60
25	Law	0	0	0	0	1	0.60	1	0.50	1	0.60	0	0	0	0	3	1.70
26	Fisheries	0	0	0	0	0	0	5	0.25	0	0	0	0	0	0	5	0.25
27	Land Revenue	1	0.21	0	0	0	0	0	0	0	0	0	0	0	0	1	0.21
	Total	335	279.98	301	119.04	507	411.43	772	452.63	855	655.94	682	1162.17	1812	3462.63	5264	6543.82

Source: Data furnished by office of the Accountant General (A&E) Jharkhand, Ranchi

Appendix –3.2
(Referred to in Paragraph 3.2.1 and 3.2.2; page 62 & 63)
Outstanding Detailed Contingent Bills in Welfare Department

(₹ in crore)

Year	AC Bills Drawn		DC Bills submitted		Outstanding DC Bills		Remarks
	Number	Amount	Number	Amount	Number	Amount	
2011-12	70	42.96	04	3.06	66	39.90	DC bills submitted involving eight AC Bills. Of which four AC Bills of ₹ 1.90 crore were fully adjusted and balance of ₹ 1.16 crore were partially adjusted
2012-13	25	107.06	00	0.00	25	107.06	
2013-14	02	14.58	00	0.00	02	14.58	
Total	97	164.60	04	3.06	93	161.54	

Appendix 3.3
List of auditable units identified u/s 14 of CAG's DPC Act
(Referred to in Paragraph 3.3.1; Page 67)

Sl. No.	Department	Name of the office	District	Audited up to
1	Arts Culture Sports and Youth Affairs	National Games Organising Committee, NGOC, Morabadi, Ranchi	Ranchi	2008-09
2	Education	Director Jharkhand Education Project Council, Ranchi	Ranchi	2006-07
3	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Bokaro	2012-13
4	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Chatra	Nil
5	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Deoghar	2012-13
6	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Dhanbad	2010-11
7	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Dumka	2011-12
8	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	East Singhbhum	2012-13
9	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Garhwa	2011-12
10	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Giridih	2012-13
11	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Godda	2010-11
12	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Gumla	2010-11
13	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Hazaribagh	2012-13
14	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Jamtara	Nil
15	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Khunti	2011-12
16	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Koderma	Nil
17	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Latehar	Nil
18	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Lohardaga	2012-13
19	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Pakur	Nil
20	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Palamu	Nil
21	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Ramgarh	2011-12
22	Health	Distt. Rural Health Society, (Reproductive Child Health Societies, Namkum)	Ranchi	2011-12
23	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2011-12
24	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Saraikela Kharsawan	Nil
25	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Simdega	Nil
26	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	West Singhbhum	Nil

Sl. No.	Department	Name of the office	District	Audited up to
27	Health	Distt. Rural Health Society, (Reproductive Child Health Societies)	Sahebganj	Nil
28	Health	Director, RINPAS Kanke	Ranchi	2008-09
29	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	Nil
30	Rural Development	DRDA	Bokaro	2011-12
31	Rural Development	DRDA	Chatra	2011-12
32	Rural Development	DRDA	Deoghar	2011-12
33	Rural Development	DRDA	Dhanabad	2012-13
34	Rural Development	DRDA	Dumka	2012-13
35	Rural Development	DRDA	Jamshedpur	2012-13
36	Rural Development	DRDA	Garhwa	2010-11
37	Rural Development	DRDA	Giridih	2011-12
38	Rural Development	DRDA	Godda	2011-12
39	Rural Development	DRDA	Gumla	2011-12
40	Rural Development	DRDA	Hazaribagh	2011-12
41	Rural Development	DRDA	Koderma	2010-11
42	Rural Development	DRDA	Lohardagga	2012-13
43	Rural Development	DRDA	Pakur	2011-12
44	Rural Development	DRDA	Palamau	2012-13
45	Rural Development	DRDA	Ranchi	2012-13
46	Rural Development	DRDA	Sahebganj	2004-05
47	Rural Development	DRDA	Chaibasa	2011-12
48	Rural Development	DRDA	Jamtara	2010-11
49	Rural Development	DRDA	Simdega	2011-12
50	Rural Development	DRDA	Saraikela	12/2012
51	Rural Development	DRDA	Latehar	2004-05
52	Rural Development	DRDA	Ramgarh	09/2010
53	Rural Development	DRDA	Khunti	Nil
54	Industry	Indo Danish Tool Room, Adityapur, Jamshedpur	Jamshedpur	2012-13
55	Science & Technology	Birla Institute of Technology, Mesra, Ranchi	Ranchi	2012-13
56	Civil Aviation	Civil Aviation Authority, Ranchi	Ranchi	2012-13
57	Information Technology	Jharkhand Institute of Application for promotion (JAP I.T.)	Ranchi	2011-12
58	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08

Sl. No.	Department	Name of the office	District	Audited up to
59	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
60	Industry	Industrial Area Development Authority, Ranchi	Ranchi	2005-06
61	Industry	Industrial Area Development Authority, Bokaro	Bokaro	2012-13
62	Industry	Industrial Area Development Authority, Jamshedpur	Jamshedpur	2013-14
63	Science & Technology	Science & Technology Council, Govt. of Jharkhand	Ranchi	10/2007
64	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
65	Forest	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
66	Forest	Forest State Trading Division	1.Latehar 2.Gumla 3.Chaibasa 4.Hazaribagh	1.2009-10 2.2011-12 3.2011-12 4.2008-09
67	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
68	Animal Husbandry	Regional Poultry Farm, Ranchi	Ranchi	2008-09
69	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
70	Information and Public Relation	Govt. Press, Ranchi	Ranchi	2010-11
71	Higher Education	Birsa Agriculture University	Ranchi	2006-07

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

Appendix 4.1

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

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

Glossary continued..

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

Appendix - 4.1 continued..

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

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