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# APPENDICES

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**Appendix 1.1 Part A**  
(Reference: Paragraph- 1.1; Page 1)

<b>PROFILE OF JHARKHAND</b>							
<b>A. General Data</b>							
<b>Sl. No.</b>	<b>Particulars</b>					<b>Figures</b>	
1	Area					79,714 Sq km	
2	Population						
	a.	As per 2001 Census				2.69 crore	
	b.	2010-11				3.30 crore	
3	A	Density of Population <sup>1</sup> (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 below poverty line (BPL) <sup>2</sup> (All India Average = 21.9%)					36.9 per cent	
5	A	Literacy <sup>3</sup> ( As per 2001 Census) (All India Average = 64.80%)				44 per cent	
	B	Literacy ( As per 2011 Census) (All India Average = 73 % )				66.4 per cent	
6	Infant mortality <sup>4</sup> 2015(per 1000 live births) (All India = 40 per 1000 live births)					32	
7	Gini Coefficient <sup>5</sup>						
	a.	Rural. ( All India = 0.29 )				0.24	
	b.	Urban. ( All India = 0.38)				0.36	
8	Gross State Domestic Product (GSDP) at current prices in 2015-16 taking as base year 2011-12					₹ 2,53,536 crore	
9	Per capita GSDP CAGR (2007-08 to 2016-17)			Jharkhand		11.5 per cent	
				General Category States		13.2 per cent	
10	GSDP CAGR (2007-08 to 2016-17) <sup>6</sup>			Jharkhand		13.1 per cent	
				General Category States		14.6 per cent	
11	Population Growth <sup>7</sup> (2007-08 to 2016-17)			Jharkhand		13.0 per cent	
				General Category States		11.9 per cent	
<b>B. Financial Data<sup>4</sup></b>							
Sl. No.	Particulars			Figures (in per cent)			
				2007-08 to 2015-16		2015-16 to 2016-17	
	CAGR			General Category States	Jharkhand	General Category States	Jharkhand
1	a.	of Revenue Receipts		14.58	16.44	11.52	15.79
2	b.	of Tax Revenue		14.80	16.11	13.50	15.87
3	c.	of Non Tax Revenue		9.45	17.59	12.10	(-)8.58
4	d.	of Total Expenditure		15.84	17.86	15.31	9.76
5	e.	of Capital Expenditure		14.53	15.46	17.91	33.12
6	f.	of Revenue Expenditure on Education		16.86	14.29	9.86	21.25
7	g.	of Revenue Expenditure on Health		18.43	21.26	14.92	7.36
8	h.	of Salaries & Wages		14.89	13.50	13.06	8.63
9	i.	of Pension		17.17	21.91	10.63	3.63

<sup>1</sup> Census Info India 2011 Final Population Totals

<sup>2</sup> Economic Survey Report 2016-17 (August 2017), Vol. II, Page A 154

<sup>3</sup> Economic Survey Report 2016-17 (August 2017), Vol. II, Page A 149

<sup>4</sup> Economic Survey Report 2016-17 (August 2017), Vol. II, Page A 156

<sup>5</sup> <http://planningcommission.nic.in/data/datatable/data2312/DatabookDec2014%20106.pdf>

<sup>6</sup> In the GSDP Statement released by MoSPI on August 1 2017, figures for the year 2016-17 regarding Gujrat, Kerala, Maharashtra, Rajasthan, West Bengal, Arunachal Pradesh, Assam, Jammu & Kashmir (Budget Speech 2017-18), Manipur, Meghalaya, Mizoram, Nagaland and Tripura have been obtained from concerned AGs.

<sup>7</sup> Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population projections constituted by the Nation Commission on Population Table-14 (projected total population by sex as on 1<sup>st</sup> October 2001-26).

<b>Appendix 1.1 Part B</b>	
<b>Structure and Form of Government Accounts</b>	
<b>(Reference: Paragraph 1.1; Page 1)</b>	
<b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.	
<b>Part I: Consolidated Fund:</b> 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.	
<b>Part II: Contingency Fund:</b> 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.	
<b>Part III: Public Account:</b> 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.	
<b>Part C: Layout of Finance Accounts</b>	
<b>Statement</b>	<b>Layout</b>
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in Statement-2, 3 and 4.
Statement No.8	Depicts comparative summary of Government Investment in the share capital of different concerns.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A notes on grants given is also included.
Statement No.11	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.12	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.13	Depicts summary of balances of Consolidated Fund, Contingency Fund and Public Account.
Statement No.14	Indicates the detailed account of revenue receipts by minor heads.
Statement No.15	Provides accounts of revenue expenditure by minor heads under Non-Plan and Plan separately.
Statement No.16	Depicts the detailed capital expenditure incurred during and to the end of 2016-17.
State mentNo.17	Depicts details of borrowings and other liabilities by minor heads and the maturity and repayment profile of all loans.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Jharkhand, the amount of loan repaid during the year, the balance as on 31 March 2017.
Statement No.19	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 2016-17.
Statement No.20	Shows the details of Guarantees given by the State Government for repayment of loans etc. raised by statutory corporations, Government companies, Local Bodies and other institutions.
Statement No.21	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.22	Gives the details of earmarked balances of reserve funds.

**Appendix 1.2**  
**Methodology Adopted for the Assessment of Fiscal Position**  
**(Reference: Paragraph 1.10.2; Page 26)**

The norms/Ceilings prescribed by the 14<sup>th</sup> FC 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.

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	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 <u>minus</u> 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 <u>minus</u> Incremental Primary Revenue Expenditure + Incremental Interest Receipts

**Appendix 1.3**  
**Time series data on the State Government finances**  
 (Reference: Paragraph 1.3 & 1.9.2; Page 7 & 23)

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>24,770(83)</b>	<b>26,137(85)</b>	<b>31,565(83)</b>	<b>40,638 (75)</b>	<b>47,054(87)</b>
<b>(i) Tax Revenue</b>	<b>8,224(33)</b>	<b>9,380(36)</b>	<b>10,350(33)</b>	<b>11,479 (28)</b>	<b>13,299(28)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	6,422(78)	7,305(78)	8,070(78)	8,999(78)	10,549(80)
State Excise	578(7)	628(7)	740(7)	912(8)	962(7)
Taxes on Vehicles	465(6)	495(5)	660(6)	633(6)	682(5)
Stamps and Registration fees	492(6)	502(5)	531(5)	532(5)	607(5)
Land Revenue	96(1)	230(3)	84(1)	164(1)	240(2)
Taxes on Goods and Passengers	1(0)	1(0)	1(0)	1(0)	0(0)
Other Taxes	170(2)	219(2)	264(3)	238(2)	259(2)
<b>(ii) Non Tax Revenue</b>	<b>3,536(14)</b>	<b>3,753(14)</b>	<b>4,335(14)</b>	<b>5,853(14)</b>	<b>5,351(11)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>8,188(33)</b>	<b>8,939(34)</b>	<b>9,487(30)</b>	<b>15,969(39)</b>	<b>19,142(41)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>4,822(20)</b>	<b>4,065(16)</b>	<b>7,393(23)</b>	<b>7,337(18)</b>	<b>9,262(20)</b>
<b>2. Miscellaneous Capital Receipts</b>	Nil	Nil	Nil	Nil	Nil
<b>3. Recoveries of Loans and Advances</b>	<b>43</b>	<b>23</b>	<b>33</b>	<b>31</b>	<b>39</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>24,813</b>	<b>26,160</b>	<b>31,598</b>	<b>40,669</b>	<b>47,093</b>
<b>5. Public Debt Receipts</b>	<b>5,199(17)</b>	<b>4,703(15)</b>	<b>6,690(17)</b>	<b>13,245(25)</b>	<b>7,081(13)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,591	4,281	6,537	13,080	6,847
Net transactions under Ways and Means Advances and Overdrafts	369	316	0	0	0
Loans and Advances from Government of India	239	106	153	165	234
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>30,012</b>	<b>30,863</b>	<b>38,288</b>	<b>53,914</b>	<b>54,174</b>
<b>7. Contingency Fund Receipts</b>	Nil	Nil	Nil	0	0
<b>8. Public Account Receipts</b>	<b>14,495</b>	<b>14,275</b>	<b>20,189</b>	<b>29,037</b>	<b>22,052</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>44,507</b>	<b>45,138</b>	<b>58,477</b>	<b>82,951</b>	<b>76,226</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>23,400(83)</b>	<b>23,472(82)</b>	<b>31,795(83)</b>	<b>36,553(70)</b>	<b>45,089(79)</b>
Plan	7,743(33)	6,288(27)	12,436(39)	15,793	22,194
Non Plan	15,657(67)	17,184(73)	19,359(61)	20,760	22,895
General Services (including interest payments)	8,696(37)	9,960(42)	10,624(33)	12,002	13,024
Social Services	8,309(36)	8,215(35)	11,915(37)	14,844	18,557
Economic Services	6,395(27)	5,297(23)	9,256(29)	9,707	13,508
Grants-in-aid and contributions	Nil	Nil	Nil	Nil	Nil
<b>11. Capital Expenditure</b>	<b>4,218(15)</b>	<b>4,722(17)</b>	<b>5,543(15)</b>	<b>8,159(16)</b>	<b>10,861(19)</b>
Plan	4,151(98)	4,706(100)	5,520(100)	8,087	10,814
Non Plan	67(2)	16(0)	23(0)	72	47
General Services	176(4)	168(3)	326(6)	571	590
Social Services	1,030(25)	924(20)	910(16)	1,024	1,532
Economic Services	3,012(71)	3,630(77)	4,307(78)	6,564	8,739
<b>12. Disbursement of Loans and Advances</b>	<b>601(2)</b>	<b>222(1)</b>	<b>824(2)</b>	<b>7,480<sup>8</sup>(14)</b>	<b>1,335(2)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>28219</b>	<b>28,416</b>	<b>38,162</b>	<b>52,192</b>	<b>57,285</b>
<b>14. Repayments of Public Debt</b>	<b>2,183</b>	<b>1,997</b>	<b>1,880</b>	<b>2,246</b>	<b>2,078</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,525(70)	1,542(77)	1,722(92)	2,079(93)	1,920
Net transactions under Ways and Means Advances and Overdraft	520(24)	316(16)	0	0	0
Loans and Advances from Government of India	138(6)	139(7)	158(8)	167(7)	158

<sup>8</sup> Includes loans amounting to ₹ 5,553 crore made from borrowings of the State on UDAY bonds.

Appendix 1.3 continued..

<b>15. Appropriation to Contingency Fund</b>	Nil	Nil	Nil	0	0
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>30,402</b>	<b>30,413</b>	<b>40,042</b>	<b>54,438</b>	<b>59,363</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	0	0
<b>18. Public Account disbursements</b>	13,417	14,094	19,277	27,053	16,820
<b>19. Total disbursement by the State (16+17+18)</b>	<b>43,819</b>	<b>44,507</b>	<b>59,319</b>	<b>81,491</b>	<b>76,183</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	(+)1,370	(+)2,665	(-)230	(+)4,085	(+)1,965
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	(-)3,406	(-)2,256	(-)6,564	(-)11,523 <sup>9</sup>	(-)10,192
<b>22. Primary Deficit(-)/Surplus(+) (21+23)</b>	(-)1,015	(+)358	(-)3,635	(-)8,203	(-)6,020
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	2,391	2,614	2,929	3,320	4,172
<b>24. Financial Assistance to local bodies etc.</b>	6,950	6,422	12,404	14,891	20,332
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	13	8	0	0	3
Ways and Means Advances availed (days)	13	8	0	0	3
Overdraft availed (days)	Nil	Nil	0	0	0
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	0.32	0.21	0	0	0
<b>27 (a) Gross State Domestic Product (GSDP) at current price<sup>@</sup></b>	1,74,724	1,88,567	2,18,525	2,31,294	2,53,536
<b>27 (b) Gross State Domestic Product (GSDP) at constant price<sup>@</sup></b>	1,63,250	1,65,816	1,86,534	1,97,536	2,12,721
<b>28 Outstanding Fiscal liabilities (yearend)</b>	34,869	37,594	43,569	56,530	66,827
<b>29. Outstanding guarantees (year-end) (including interest)</b>	157	157	157	157	157
<b>30. Maximum amount guaranteed (yearend)</b>	157	157	157	157	157
<b>31. Number of incomplete projects (value ₹ 1 crore and above)</b>	189	328	402	195	280
<b>32. Capital blocked in incomplete Projects</b>	1,972	760	1,824	2,089	4,778
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP at current price	4.7	5.0	4.8	4.7	5.2
Own Tax revenue/GSDP at constant price	5.0	5.7	6.2	6.2	6.3
Own Non-Tax Revenue/GSDP at current price	2.0	2.0	2.0	2.4	2.1
Own Non-Tax Revenue/GSDP at constant price	2.2	2.3	2.6	3.1	2.5
Central Transfers/GSDP at current price	7.4	6.9	7.8	9.6	7.6
Central Transfers/GSDP at constant price	8.0	7.8	10.2	12.5	13.4
<b>II Expenditure Management</b>					
Total Expenditure/GSDP at current price	16.2	15.1	17.6	21.6	22.6
Total Expenditure/GSDP at constant price	17.3	17.1	23.0	28.0	26.9
Total Expenditure/Revenue Receipts	113.9	108.7	120.9	128.4	121.7
Revenue Expenditure/Total Expenditure	82.9	82.6	83.3	70.0	78.7
Expenditure on Social Services (including L&A)/Total Expenditure	33.2	32.2	33.7	30.49	35.2
Expenditure on Economic Services (including	35.3	32.1	37.6	45.33	41.0

<sup>9</sup> Amount of Fiscal Deficit will be decreased, if the amount of loan granted to Bijli Companies from the borrowings on UDAY Bond is not considered for calculation of Fiscal Deficit as informed by the State Government in the light of Tripartite Agreement.

Audit Report (State Finances) for the year ended 31 March 2017

L&A)/Total Expenditure					
Capital Expenditure/Total Expenditure	14.9	16.6	14.5	15.6	19.0
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.3	16.0	13.7	14.5	17.9
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP at current price	(+)0.9	(+)0.8	(+)1.4	(-)0.1	(+)0.8
Revenue deficit (surplus)/GSDP at constant price	(+)0.8	(+)1.6	(-)0.1	(+)2.2	(+)0.9
Fiscal deficit/GSDP at current price	(-)1.9	(-)1.2	(-)3.0	(-)4.8 <sup>10</sup>	(-)4.0
Fiscal deficit/GSDP at constant price	(-)2.1	(-)1.4	(-)4.0	(-)6.2	(-)4.79
Primary Deficit (surplus) /GSDP at current price	(-)0.6	(+)0.2	(-)1.7	(-)3.4	(-)2.4
Primary Deficit (surplus) /GSDP at constant price	(-)0.6	(+)0.2	(-)2.2	(-)4.4	(-)2.8
Revenue Deficit/Fiscal Deficit	(+)40.2	(+)118.1	(-)3.5	(-)35.5	(-)19.3
Primary Revenue Balance/GSDP at current price	2.2	2.8	1.2	3.1	2.4
Primary Revenue Balance/GSDP at constant price	2.3	3.2	1.4	3.7	2.9
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP at current price	20.0	19.9	20.1	23.4	26.4
Fiscal Liabilities/GSDP at constant price	21.4	22.7	26.3	30.3	31.4
Fiscal Liabilities/RR	140.8	143.8	138.03	139.1	142.0
Primary deficit vis-à-vis quantum spread	(+)1,584	(+)605	(-)658	(-)6,107	(-)7,138
Debt Redemption (Principal +Interest)/ Total Debt Receipts	Nil	Nil	Nil	Nil	Nil
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	15.00	18	Nil	0.47	Nil
Balance from Current Revenue (₹ in crore)	5,782	6,208	6,593	14,226	19,773
Financial Assets/Liabilities	98	100	103	109	111

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

@ Figures obtained from CSO

([http://mospi.nic.in/Mospi\\_New/site/inner.aspz?statis=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.aspz?statis=3&menu_id=82)).

<sup>10</sup> Fiscal Deficit to GSDP percentage will be 2.5 if loan to Bijli Companies from borrowings on UDAY Bonds is not considered for calculation of Fiscal Deficit as informed by the State Government in the light of Tripartite Agreement.



**Appendix 1.4 Part A**  
**Abstract of Receipts and Disbursements for the year 2016-17**  
**(Reference: paragraph 1.1.1; Page 1)**

Abstract of Receipts and Disbursements for the year 2016-17									
Receipts					Disbursements				
2015-16		2016-17	2015-16		Non-Plan	Plan	Total	2016-17	
<b>Section-A: Revenue</b>									
<b>40,638.35</b>	<b>I. Revenue Receipts</b>		<b>47,053.93</b>	<b>36,552.83</b>	<b>I. Revenue Expenditure</b>	<b>22,895.38</b>	<b>22,193.66</b>	<b>45,089.04</b>	<b>45,089.04</b>
11,478.95	Tax Revenue	13,299.25		12,002.43	General Services	12,742.66	281.10	13,023.76	
				14,843.81	Social Services	6,042.46	12,514.91	18,557.37	
5,853.01	Non-tax Revenue	5,351.42		6,542.46	Education, Sports, Art and Culture	3,942.32	4,035.51	7,977.83	
				1,833.38	Health and Family Welfare	897.91	1,069.78	1,967.69	
15,968.75	State's share of Union Taxes	19,141.92		2,389.61	Water supply, Sanitation, Housing and Urban Development	446.4	3,657.5	4,103.9	
				100.83	Information and Broadcasting	85.91	46.19	132.1	
1,685.82	Non-plan Grants	1,875.29		1,168.55	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	107.39	1,204.55	1,311.94	
4,950.18	Grants for State Plan Schemes	6,792.89		112.83	Labour and Labour Welfare	52.74	78.65	131.39	
				2,671.85	Social Welfare and Nutrition	482.63	2,422.73	2,905.36	
701.64	Grants for Central and Centrally Sponsored Plan Schemes	593.16		24.30	Others	27.16	0	27.16	
				9,706.59	Economic Services	4,110.26	9,397.65	13,507.91	
				1,474.85	Agriculture and Allied Activities	489.05	1,717.13	2,206.18	
				4,172.79	Rural Development	1,701.29	5,545.66	7,246.95	
				0	Special Areas Programmes	0	0	0	
				320.30	Irrigation and Flood Control	315.79	6.97	322.76	
				2,204.44	Energy	1,200	554.63	1,754.63	
				321.48	Industry and Minerals	52.61	264.28	316.89	
				347.97	Transport	261.9	183.69	445.59	
				0	Science, Technology and Environment	0	0	0	
				864.76	General Economic Services	89.62	1,125.29	1,214.91	
				0	Grants-in-aid and Contributions	0	0	0	
				36,552.83	Total	22,895.38	22,193.66	45,089.04	
<b>0</b>	<b>II. Revenue Deficit carried over to Section B</b>		<b>0</b>	<b>4,085.50</b>	<b>II. Revenue Surplus Section B</b>				<b>1,964.90</b>
<b>40,638.35</b>	<b>Total</b>		<b>47,053.93</b>	<b>40,638.35</b>	<b>Total</b>				<b>47,053.93</b>
<b>Section B</b>									
444.21	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		1,904.72	0	III. Opening Over Draft from Reserve Bank of India				0

	IV. Miscellaneous Capital Receipts			8,158.51	IV. Capital Outlay	47.05	10,813.63	10,860.68	10,860.68
				571.36	General Services	45.41	544.2	589.61	
				1,023.41	Social Services	1.64	1,530.38	1,532.02	
				103.39	Education, Sports, Art and Culture	0	253.5	253.50	
				339.87	Health and Family Welfare	0	511.55	511.55	
				247.02	Water supply, Sanitation, Housing and Urban Development	1.64	353.08	354.72	
				0.55	Information and Broadcasting	0	8.85	8.85	
				234.38	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	264.04	264.04	
				88.8	Social Welfare and Nutrition	0	116.96	116.96	
				9.4	Others	0	22.40	22.40	
				6,563.74	Economic Services	0	8,739.05	8,739.05	
				114.65	Agriculture and Allied Activities	0	569.31	569.31	
				1,751.54	Rural Development	0	2,074.57	2,074.57	
				0	Special Areas Programme	0	0	0	
				1,156.94	Irrigation and Flood Control	0	1,510.91	1,510.91	
				0	Energy	0	0	0.00	
				1	Industry and Minerals	0	5.00	5.00	
				3,476.19	Transport	0	4,504.99	4,504.99	
				63.42	General Economic Services	0	74.27	74.27	
				6,563.74	Total	0	8,739.05	8,739.05	
<b>31.06</b>	<b>V. Recoveries of Loans and Advances</b>	<b>38.46</b>	<b>38.46</b>	<b>7,480.00</b>	<b>V. Loans and Advances Disbursed</b>	<b>77.14</b>	<b>1,257.92</b>	<b>1,335.06</b>	<b>1,335.06</b>
0	From Power Projects	0		7,375.42	For Power Projects	0	1,228.51	1,228.51	
30.34	From Govt. Servants	37.20		49.64	To Government Servants	52.46	0	52.46	
0.72	From Others	1.26		54.94	To Others	24.68	29.41	54.09	
<b>4,085.52</b>	<b>VI. Revenue Surplus brought down</b>		<b>1,964.89</b>	<b>0</b>	<b>VI. Revenue Deficit brought down</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13,244.65</b>	<b>VII. Public Debt Receipts</b>		<b>7,081.42</b>	<b>2,245.93</b>	<b>VII. Repayment of Public Debt</b>				<b>2,077.88</b>
	<b>External Debt</b>	<b>0</b>		<b>2,079.42</b>	<b>External Debt</b>				
13,079.63	Internal Debt other than Ways and Means Advances and Over Draft	6,847.13		1,721.71	Internal Debt other than Ways and Means Advances and Over Draft			1,920.39	
0	Transaction under Ways and Means Advances	0		0	Transactions under Ways and Means Advances			0	
0	Net Transaction under Over Draft.	0		0	Net Transaction under Over Draft			0	
165.02	Loans and Advances from Central Government	234.29		166.51	Repayments of Loans and Advances to Central Government			157.49	

	<b>VIII. Appropriation to Contingency Fund</b>				<b>VIII. Appropriation to Contingency Fund</b>				
	<b>IX Amount transferred to Contingency Fund</b>				<b>IX. Expenditure from Contingency Fund</b>				
<b>29,036.72</b>	<b>X. Public Accounts Receipts</b>		<b>22,051.80</b>	<b>27,053.00</b>	<b>X Public Accounts Disbursements</b>				<b>16,819.82</b>
830.1	Small Savings and Provident Funds	872.60		988.95	Small Savings and Provident Funds			994.11	
521.68	Reserve Funds	452.88		512.01	Reserve Funds			70.13	
161.25	Suspense and Miscellaneous	300.58		140.23	Suspense and Miscellaneous			330.96	
8,025.01	Remittances	9,280.63		8,024.29	Remittances			9,310.76	
19,498.68	Deposits and Advances	11,145.11		17,387.52	Deposits and Advances			6,113.86	
0	Inter State Settlement	0		0	Inter-state Settlement			0	
	<b>XI. Closing Over Draft from Reserve Bank of India</b>			<b>1,904.72</b>	<b>XI. Cash Balance at the end of the Year</b>			<b>1,947.85</b>	<b>1,947.85</b>
				0	Cash in Treasuries and Local Remittances			0	
				(-)203.93	Deposits with Reserve Bank			502.26	
				6.41	Departmental Cash Balance including Permanent Advances			6.50	
				0	Investment of Earmarked Fund			0	
				2,102.24	Cash Balance Investment			1,439.09	
<b>87,480.51</b>	<b>Total</b>		<b>80,095.22</b>	<b>87,480.51</b>	<b>Total</b>				<b>80,095.22</b>

**Appendix 1.4 Part B**  
**Summarised financial position of the Government of Jharkhand as on 31 March 2017**  
 (Reference: Paragraphs 1.9.1; Page 23)

(₹ in crore)

As on 31.03.2016	Liabilities		As on 31.03.2017
<b>43,755.57</b>	<b>Internal Debt -</b>		<b>48,682.31</b>
23,554.73	Market Loans bearing interest	28,280.21	
0.07	Market Loans not bearing interest	0.07	
6.30	Loans from Life Insurance Corporation of India	6.30	
9,632.51	Loans from other Institutions	10,566.90	
0	Ways and Means Advances	0	
10,561.96	Special securities issued to NSS Fund of Central Government	9,828.83	
0	Overdrafts from Reserve Bank of India	0	
<b>2,085.49</b>	<b>Loans and Advances from Central Government -</b>		<b>2,162.28</b>
0	Pre 1984-85 Loans	0	
21.39	Non-Plan Loans	19.37	
2,064.10	Loans for State Plan Schemes	2,142.91	
<b>500.00</b>	<b>Contingency Fund</b>		<b>500.00</b>
<b>1,197.17</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1,075.67</b>
<b>8,615.79</b>	<b>Deposits</b>		<b>13,647.49</b>
<b>876.46</b>	<b>Reserve Funds</b>		<b>1,259.21</b>
<b>0</b>	<b>Remittance Balances</b>		<b>0</b>
<b>122.45</b>	<b>Suspense and Miscellaneous Balances</b>		<b>92.07</b>
<b>5,138.36</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>7,103.25</b>
<b>69,518.75</b>	<b>Total</b>		<b>74,522.28</b>
	<b>Assets</b>		
<b>44,173.30</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>55,033.98</b>
171.99	Investments in shares of Companies, Corporations, etc.		<b>183.11</b>
44,001.31	Other Capital Outlay		<b>54,850.87</b>
<b>0</b>	<b>Inter State Settlement</b>		<b>0</b>
<b>16,186.10</b>	<b>Loans and Advances -</b>		<b>17,482.71</b>
15,455.02	Loans for Power Projects	16,683.53	
736.65	Other Development Loans	789.48	
(-)5.57	Loans to Government servants and Miscellaneous loans	9.70	
<b>4.50</b>	<b>Advances</b>		<b>4.94</b>
<b>0</b>	<b>Suspense and Miscellaneous Balances</b>		<b>0</b>
<b>1,904.72</b>	<b>Cash -</b>		<b>1,947.85</b>
0	Cash in Treasuries and Local Remittances	0	
(-)203.93	Deposits with Reserve Bank	502.26	
0	Reserve Fund Investments	0	
6.41	Departmental Cash Balance including Permanent Advances	6.50	
2,102.24	Cash Balance Investments	1,439.09	

Appendix 1.4 Part B continued..

<b>22.67</b>	<b>Remittance Balances</b>		<b>52.80</b>
<b>0</b>	<b>Deficit on Government Account -</b>		<b>0</b>
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
<b>62,291.29</b>	<b>Total</b>		<b>74,522.28</b>

# 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 are 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.

**Appendix 1.5 Part-A**  
**Details of functions of ULBs as per the 74<sup>th</sup> Constitutional Amendment Act (Schedule XII)**  
**(Reference: Paragraph 1.6.5.1; Page 17)**

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 1.5 Part-B**  
**Details of functions of PRIs as per the 73<sup>rd</sup> Constitutional Amendment Act (Schedule XII)**  
**(Reference: Paragraph 1.6.5.2; Page 18)**

Sl. No.	Details of function	Status of Devolution
1	Agriculture including agriculture extension	Partial
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	No
3	Minor irrigation, water management and watershed development	Yes
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	Partial
17	Education including primary and secondary school	Yes
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  
(Reference: Paragraph 2.4.1; Page 32)**

(₹ 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
<b>Revenue</b>					
1	1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	1,449.78	526.05	36.28
2	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	292.83	95.59	32.64
3	4	Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	55.37	11.83	21.37
4	12	Planning-cum-Finance Department (Finance Division)	62.40	19.47	31.20
5	17	Commercial Tax Department	71.46	19.48	27.26
6	18	Food, Public Distribution and Consumer Affairs Department	1,515.53	394.96	26.06
7	19	Forest, Environment and Climate Change Department	624.34	128.31	20.55
8	20	Health, Medical Education and Family Welfare Department	2,664.64	707.26	26.54
9	23	Industries Department	445.65	153.01	34.33
10	26	Labour, Employment and Skill Development Department	281.43	110.77	39.36
11	29	Mines and Geology Department	49.55	20.48	41.33
12	33	Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	36.08	10.67	29.57
13	35	Planning-cum-Finance Department (Planning Division)	365.68	95.56	26.13
14	39	Home, Jail and Disaster Management Department (Disaster Management Division)	1,295.30	769.89	59.44
15	40	Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	525.56	161.12	30.66
16	41	Road Construction Department	307.42	78.74	25.61
17	42	Rural Development Department (Rural Development Division)	4,723.25	1,253.45	26.54
18	45	Information Technology and e-Governance Department	157.62	33.94	21.53
19	46	Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	49.81	10.88	21.84
20	48	Urban Development and Housing Department (Urban Development Division)	3,449.57	691.75	20.05
21	49	Water Resources Department	398.64	132.76	33.30
22	50	Water Resources Department (Minor Irrigation Division)	95.21	31.88	33.48
23	51	Welfare Department (Welfare Division)	1,914.64	598.47	31.26
24	52	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	101.88	27.60	27.09
25	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	79.91	21.10	26.40
26	54	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	321.84	100.44	31.21
27	58	School Education and Literacy Department (Secondary Education Division)	1,714.57	512.40	29.89
28	59	School Education and Literacy Department (Primary and Adult Education Division)	6,793.64	1,358.90	20.00
29	60	Women, Child Development and Social Security Department	3,178.56	763.88	24.03



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
<b>Capital</b>					
30	1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	551.76	116.36	21.09
31	2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	74.42	62.39	83.83
32	3	Building Construction Department	573.62	131.99	23.01
33	9	Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	48.53	34.01	70.08
34	10	Energy Department	1,543.25	314.49	20.38
35	11	Excise and Prohibition Department	30.00	20.00	66.67
36	12	Planning-cum-Finance Department (Finance Division)	74.40	21.94	29.49
37	20	Health, Medical Education and Family Welfare Department	733.07	221.52	30.22
38	22	Home, Jail and Disaster Management Department (Home Division)	253.35	64.50	25.46
39	26	Labour, Employment and Skill Development Department	46.82	22.55	48.16
40	30	Welfare Department (Minorities Welfare Division)	115.30	34.28	29.73
41	36	Drinking Water and Sanitation Department	291.75	70.78	24.26
42	49	Water Resources Department	1,510.87	389.76	25.80
43	50	Water Resources Department (Minor Irrigation Division)	613.46	223.66	36.46
44	51	Welfare Department (Welfare Division)	236.32	53.30	22.55
45	53	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	89.77	38.71	43.12
46	60	Women, Child Development and Social Security Department	265.10	148.14	55.88
<b>TOTAL (Revenue + Capital)</b>			<b>40,073.96</b>	<b>10,809.02</b>	<b>26.97</b>

**Appendix 2.2**  
**Sub-head wise details where substantial savings (₹ 20 crore and above)**  
**occurred during the year 2016-17**  
**(Reference: Paragraph: 2.4.1; Page 32)**

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	4402-00-796-01	202.05	33.65	Reasons have not been intimated
2		4402-00-796-02	120.00	34.34	Reasons have not been intimated
3		2401-00-796-AF	60.00	22.82	Reasons have not been intimated
4		2415-80-796-04	74.66	23.65	Non demand of fund
5		2401-00-796-A0	33.60	31.21	(i) Non release of fund from GOI (₹39.00 lakh) (ii) Less recommendation of outlay by GOI (₹395.00 lakh) (iii) Reasons not intimated (₹26,.86.40 lakh)
6		2401-00-796-A1	25.80	25.80	Reasons have not been intimated
7		2401-00-796-A0	22.20	20.60	(i) Non release of equivalent fund to earmarked outlay by GOI (₹326.45 lakh) (ii) Less release of GOI (₹18.00 lakh) (iii) Reasons not intimated (₹1,716.00 lakh)
8	3-Building Construction Department	4059-01-051-58	94.12	29.28	Reasons have not been intimated
9		4059-01-051-39	36.53	36.53	Reasons have not been intimated
10		4216-01-700-14	30.00	18.87	Reasons have not been intimated
11	8-Transport Department (Civil Aviation Division)	5053-02-102-07	195.07	27.41	Reasons have not been intimated
12	10-Energy Department	6801-00-800-37	414.16	67.83	Economic measures
13		6801-00-796-37	173.68	28.45	Economic measures
14		6801-00-201-24	80.00	80.00	Reasons have not been intimated
15		6801-00-202-01	75.00	75.00	Reasons have not been intimated
16		2810-00-796-02	67.50	44.17	Non-passing of bill
17		2810-00-101-02	45.00	29.45	Non-passing of bill
18		2810-00-789-02	37.50	24.54	Non-passing of bill
19		6801-00-800-34	31.00	31.00	Reasons have not been intimated
20		2801-80-800-08	55.02	50.04	Economic measures
21	13-Interest Payment	2049-01-200-02	385.00	109.62	Reasons have not been intimated
22		2049-01-200-14	250.00	250.00	Reasons have not been intimated
23		2049-03-104-01	250.00	26.87	Reasons have not been intimated
24		2049-04-109-01	104.00	25.28	Reasons have not been intimated
25		2049-01-200-08	80.00	32.57	Reasons have not been intimated
26		2049-01-200-11	74.00	20.59	Reasons have not been intimated
27	14- Repayment of Loans	2048-00-101-01	200.00	200.00	Reasons have not been intimated
28		6004-02-105-01	125.95	20.99	Reasons have not been intimated
29		6003-00-109-01	100.00	20.28	Reasons have not been intimated
30	15- Pension	6004-02-101-01	78.81	28.29	Reasons have not been intimated
31		2071-01-104-04	550.00	135.15	Reasons have not been intimated
32		2071-01-115-03	400.00	89.82	Reasons have not been intimated
33		2071-01-117-03	350.00	60.56	Reasons have not been intimated
34		2071-01-102-04	300.00	164.26	Reasons have not been intimated
35		2071-01-101-09	50.00	36.35	Reasons have not been intimated
36		2071-01-115-02	50.00	23.61	Reasons have not been intimated
37		2071-01-101-05	25.00	20.58	Reasons have not been intimated
38	18- Food, Public Distribution and Consumer Affairs Department	3456-00-796-47	115.00	21.31	Non supply of sugar in time
39		3456-00-796-45	65.00	65.00	Non sanction of scheme
40		3456-00-102-45	60.00	60.00	Non sanction of scheme
41		3456-00-789-45	25.00	25.00	Non sanction of scheme
42	20-Health, Medical Education and Family Welfare Department	2210-03-103-01	189.63	25.56	Reasons have not been intimated
43		2210-03-103-03	110.05	33.57	Excess provision of fund (₹16.00 crore) Reasons not intimated (₹ 17.57 crore)
44		2210-01-102-54	70.00	70.00	Reasons have not been intimated
45		2210-01-789-54	70.00	70.00	Reasons have not been intimated

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
46	20-Health, Medical Education and Family Welfare Department	2210-01-796-54	60.00	60.00	Reasons have not been intimated
47		2210-01-109-40	58.70	58.70	Reasons have not been intimated
48		4210-01-110-30	50.00	20.95	Excess provision of fund
49		2210-01-103-56	37.00	37.00	Reasons have not been intimated
50		2210-01-110-55	30.00	30.00	Non sanction of scheme
51		2210-01-110-57	30.00	30.00	Reasons have not been intimated
52		2210-01-103-56	26.00	26.00	Reasons have not been intimated
53		2210-01-103-45	25.00	25.00	Transfer of fund
54		4210-01-796-35	20.00	20.00	Non sanction of scheme
55		21-Higher and Technical Education Department (Higher Education Division)	2202-03-102-04	222.89	32.22
56	2202-03-102-02		102.80	35.17	Non receipt of demand
57	22-Home, Jail and Disaster Management Department (Home Division)	2055-00-110-01	243.62	67.66	Reasons have not been intimated
58	23-Industries Department	2852-80-796-05	25.00	25.00	Reasons have not been intimated
59	26-Labour, Employment and Skill Development Department	2230-03-003-51	25.00	25.00	Non release of fund from Central Govt.
60		2230-03-796-51	25.00	25.00	Non release of fund from Central Govt.
61	27-Law Department	2014-00-105-01	261.48	30.70	Reasons have not been intimated
62	35-Planning-cum-Finance Department (Planning Division)	2053-00-796-25	50.00	50.00	Reasons have not been intimated
63	36-Drinking Water and Sanitation Department	2215-01-796-11	160.61	73.38	Reasons have not been intimated
64		2215-01-102-10	134.82	69.13	Reasons have not been intimated
65		4215-01-102-02	129.22	32.30	Reasons have not been intimated
66		4215-01-789-02	51.95	29.37	Reasons have not been intimated
67	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-80-800-17	540.00	540.00	Non requisition of fund
68		2245-02-113-02	35.00	33.64	Non requisition of fund
69		2245-01-101-02	30.00	30.00	Non requisition of fund
70		2245-01-102-04	28.19	24.11	Non requisition of fund (₹23.18 crore) Reasons not intimated (₹0.93 crore)
71		2245-01-101-07	22.00	21.77	Non requisition of fund
72		2245-01-282-01	20.00	20.00	Non requisition of fund
73	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	2029-00-104-01	211.27	28.44	Reasons have not been intimated
74		2029-00-103-01	74.74	73.45	Reasons have not been intimated
75	41-Road Construction Department	3054-03-337-01	150.00	34.19	Reasons have not been intimated
76		3054-01-337-01	30.00	29.96	Reasons have not been intimated
77	42-Rural Development Department (Rural Development Division)	2505-02-101-04	934.92	253.60	Reasons have not been intimated
78		2505-02-796-04	686.88	186.32	Reasons have not been intimated
79		2505-02-789-04	286.20	77.63	Reasons have not been intimated
80		2505-02-101-04	231.11	65.62	Reasons have not been intimated
81		2515-00-102-10	203.43	25.15	Reasons have not been intimated
82		4515-00-796-40	190.08	33.00	Reasons have not been intimated
83		2505-02-796-04	169.80	48.21	Reasons have not been intimated
84		2505-01-796-02	166.32	166.32	Reasons have not been intimated
85		2501-06-800-05	88.20	29.74	Reasons have not been intimated
86		2505-02-789-04	70.75	20.09	Reasons have not been intimated
87		2501-06-796-05	64.80	21.85	Reasons have not been intimated
88		2501-02-101-07	49.00	39.20	Reasons have not been intimated
89		2501-02-101-04	42.37	22.21	Reasons have not been intimated
90		2501-06-101-14	40.70	30.00	Reasons have not been intimated
91		2501-02-796-07	36.00	28.80	Reasons have not been intimated

Appendix 2.2 continued...					
Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
92	48-Urban Development and Housing Department (Urban Development Division)	2217-80-796-70	162.00	70.00	Reasons have not been intimated
93		2217-80-191-81	158.93	108.50	Reasons have not been intimated
94		2217-80-796-75	146.00	54.00	Reasons have not been intimated
95		2217-80-191-68	97.00	41.39	Excess provision of fund (₹20.52 crore) Reasons not intimated (₹20.87 crore)
96		2215-01-796-01	88.00	33.94	Reasons have not been intimated
97		2217-80-192-82	61.22	30.30	Reasons have not been intimated
98		2217-80-191-75	48.00	48.00	Reasons have not been intimated
99		2217-80-193-83	34.27	25.12	Reasons have not been intimated
100		2217-80-789-89	33.54	22.53	Reasons have not been intimated
101		2217-80-191-65	32.00	32.00	Reasons have not been intimated
102		2217-80-191-70	32.00	32.00	Reasons have not been intimated
103		2217-80-796-67	30.00	30.00	Reasons have not been intimated
104		2217-80-191-67	20.00	20.00	Reasons have not been intimated
105		49-Water Resources Department	2700-01-001-02	185.29	56.99
106	2701-03-001-07		111.17	36.57	Reasons have not been intimated
107	2701-03-001-06		69.91	26.49	Reasons have not been intimated
108	4700-80-789-12		65.00	65.00	Reasons have not been intimated
109	4701-80-800-71		45.00	37.01	Reasons have not been intimated
110	4701-80-796-62		37.00	26.57	Reasons have not been intimated
111	4711-01-796-58		35.00	33.03	Reasons have not been intimated
112	4701-80-796-63		20.00	20.00	Reasons have not been intimated
113	4701-80-800-65		20.00	20.00	Reasons have not been intimated
114	50-Water Resources Department (Minor Irrigation Division)	4702-00-101-18	121.00	36.21	15 per cent restriction imposed on budget provision ((₹35.25 crore) Reasons not intimated (₹0.96 crore)
115		2702-02-005-01	95.21	31.88	Reasons have not been intimated
116		4702-00-101-19	53.00	45.71	Reasons have not been intimated
117		4702-00-796-35	36.11	33.83	Reasons have not been intimated
118		4702-00-796-19	35.00	27.30	Reasons have not been intimated
119	51-Welfare Department (Welfare Division)	2225-03-796-23	139.00	50.52	Non-payment of scholarship
120		2225-03-277-12	127.56	29.28	Reasons have not been intimated
121		2225-02-796-59	115.00	23.80	Reasons have not been intimated
122		2225-02-796-28	101.00	101.00	Non-payment of scholarship
123		2225-02-277-04	83.98	26.83	Reasons have not been intimated
124		2225-01-789-59	58.00	23.50	Reasons have not been intimated
125		2225-02-796-11	41.50	24.13	Reasons have not been intimated
126		2225-02-796-89	30.00	30.00	Reasons have not been intimated
127		2225-02-796-90	26.00	26.00	Reasons have not been intimated
128		2225-02-277-65	24.50	24.46	Reasons have not been intimated
129	55-Rural Development Department (Rural Works Division)	2515-00-102-41	1,131.00	38.23	Reasons have not been intimated
130		2515-00-001-28	125.00	53.11	Reasons have not been intimated
131	56-Rural Development Department (Panchayati Raj Division)	2515-00-001-03	154.33	31.57	Reasons have not been intimated
132		2515-00-198-45	118.57	118.57	Non-receipt of fund from Ministry
133		2515-00-796-30	71.50	36.16	Reasons have not been intimated
134	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-01	559.91	279.46	Reasons have not been intimated
135		2202-02-109-35	37.50	20.00	Reasons have not been intimated
136		2202-02-109-45	24.57	22.99	Reasons have not been intimated
137		2202-02-109-36 (CSS)	20.00	20.00	Reasons have not been intimated
138		2202-02-109-36	20.00	20.00	Reasons have not been intimated
139	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-01	2,793.90	409.94	Reasons have not been intimated
140		2202-01-111-25	262.00	26.20	Reasons have not been intimated
141		2202-01-102-02	253.82	81.04	Reasons have not been intimated
142		2202-01-796-25 (CSS)	332.00	211.56	Reasons have not been intimated
143		2202-01-796-55	128.87	32.22	Reasons have not been intimated
144		2202-01-101-55	119.88	29.97	Reasons have not been intimated
145		2202-01-789-25	192.30	98.60	Reasons have not been intimated
146		2202-01-796-25	277.90	33.43	Reasons have not been intimated

Appendix 2.2 continued...

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
147	59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-111-25	525.20	254.88	Reasons have not been intimated
148		2202-01-104-01	67.13	24.16	Reasons have not been intimated
149	60-Women, Child Development and Social Security Department	2236-02-796-02 (CSS)	180.38	80.04	Reasons have not been intimated
150		2236-02-796-02	180.38	35.04	Non-receipt of fund from Central Govt.
151		2236-02-101-02 (CSS)	154.08	69.51	Reasons have not been intimated
152		2236-02-101-02	154.08	31.17	Reasons have not been intimated
153		4235-02-796-73 (CSS)	76.00	44.80	Reasons have not been intimated
154		4235-02-103-73 (CSS)	70.16	41.36	Reasons have not been intimated
155		4235-02-796-73	50.66	29.86	Reasons have not been intimated
156		4235-02-103-73	46.78	27.58	Reasons have not been intimated
<b>Grand Total</b>			<b>22,867.27</b>	<b>8,661.12</b>	

**Appendix 2.3**  
**Details of saving of ₹ one crore and above not surrendered**  
**(Reference: Paragraph 2.4.2; Page 32)**

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
<b>Revenue</b>				
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	526.05	519.13	6.92
2	15-Pension	654.38	0.00	654.38
3	19-Forest, Environment and Climate Change Department	128.31	89.75	38.56
4	41-Road Construction Department	78.74	52.71	26.03
5	42-Rural Development Department (Rural Development Division)	1,253.45	1,110.80	142.65
6	51-Welfare Department (Welfare Division)	598.47	378.77	219.70
7	56-Rural Development Department (Panchayati Raj Division)	223.31	222.05	1.26
8	59-School Education and Literacy Department (Primary and Adult Education Division)	1,358.90	910.40	448.50
<b>Capital</b>				
9	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	34.01	23.21	10.80
10	30-Welfare Department (Minorities Welfare Division)	34.28	24.82	9.46
11	42-Rural Development Department (Rural Development Division)	35.43	32.22	3.21
12	49-Water Resources Department	389.76	361.31	28.45
13	51-Welfare Department (Welfare Division)	53.30	13.70	39.60
<b>Total</b>		<b>5,368.39</b>	<b>3,738.87</b>	<b>1,629.52</b>

**Appendix 2.4**  
**Cases of surrender of funds in excess of ₹ 10 crore in March 2017**  
**(Reference: Paragraph 2.4.2; Page 32)**

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-102-AI	12.90
2		2401-00-796-67	12.00
3		2401-00-796-AI	25.80
4	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	4403-00-796-06	18.00
5	3- Building Construction Department	4059-01-051-39	36.53
6		4059-01-796-39	18.26
7	8-Transport Department (Civil Aviation Division)	5053-02-102-07	27.41
8	10-Energy Department	2801-80-796-10	10.00
9		2801-80-800-09	10.00
10		6801-00-201-24	80.00
11		6801-00-202-01	75.00
12		6801-00-796-34	13.00
13		6801-00-800-34	31.00
14	11-Excise and Prohibition Department	4047-00-796-05	15.00
15	14-Repayment of Loans	2048-00-101-01	200.00
16	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-45	60.00
17		3456-00-789-45	25.00
18		3456-00-796-45	65.00
19	20-Health, Medical Education and Family Welfare Department	2210-01-102-54	70.00
20		2210-01-103-56 (CSS)	37.00
21		2210-01-103-56	26.00
22		2210-01-109-40 (CSS)	58.70
23		2210-01-109-40	11.65
24		2210-01-110-25	12.00
25		2210-01-110-55	30.00
26		2210-01-110-57	30.00
27		2210-01-789-54	70.00
28		2210-01-796-54	60.00
29		2210-01-796-56 (CSS)	16.00
30		2210-01-796-56	10.00
31		4210-01-110-33	10.00
32		4210-01-110-36	10.00
33		4210-01-110-37	10.00
34		4210-01-796-35	20.00
35	4210-01-796-37	10.00	
36	4210-03-105-07	10.00	
37	22-Home, Jail and Disaster Management Department (Home Division)	4055-00-207-43	18.73
38		4055-00-207-43	12.49
39	23-Industries Department	2852-80-102-05	10.00
40		2852-80-102-07	15.00
41		2852-80-796-05	25.00

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
42	35-Planning-cum-Finance Department (Planning Division)	2053-00-796-25	50.00
43	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-01	13.00
44		2245-01-101-02	30.00
45		2245-80-800-17	540.00
46	49-Water Resources Department	4700-80-789-12	65.00
47		4700-80-800-12	10.00
48		4701-80-796-63	20.00
49		4701-80-800-65	20.00
50	51-Welfare Department (Welfare Division)	2225-02-796-28	101.00
51		2225-02-796-89	10.00
52	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	4405-00-101-68	11.56
53	56-Rural Development Department (Panchayati Raj Division)	2515-00-198-45	118.57
54	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-36 (CSS)	20.00
55		2202-02-109-36	20.00
56		2202-02-796-36 (CSS)	13.20
57		2202-02-796-36	13.20
58	60-Women, Child Development and Social Security Department	4235-02-103-73 (CSS)	41.36
59		4235-02-103-73	27.58
60		4235-02-796-73 (CSS)	44.80
61		4235-02-796-73	29.86
<b>Grand Total</b>			<b>2,516.60</b>



**Appendix 2.5**  
**Excess over provisions of previous years requiring regularisation**  
**(Reference: Paragraph 2.4.5; Page 36)**

(₹ in crore)

Year	Number of Grant/ Appropriation	Grant/ Appropriation name	Amount of excess
2001-02	25	Institutional Finance Department	*
2001-02	32	Legislature	0.04
2002-03	32	Legislature	0.08
2003-04	46	Tourism Department	0.29
2004-05	40	Revenue and Land Reforms Department	@
2006-07	38	Registration Department	\$
2010-11	32	Legislature	0.10
2011-12	14	Repayment of Loans	219.56
2011-12	15	Pension	200.60
2011-12	25	Institutional Finance Department	^
2012-13	7	Vigilance	0.07
2012-13	14	Repayment of Loans	556.01
2012-13	15	Pension	703.44
2012-13	42	Rural Development Department	3.66
2013-14	13	Interest Payment	139.42
2013-14	14	Repayment of Loans	181.58
2013-14	15	Pension	373.05
2014-15	13	Interest Payment	191.68
2014-15	42	Rural Development Department	169.53
<b>Total</b>			<b>2,739.12</b>

Source: Respective year's Appropriation Accounts

\*excess amount was ₹ 8,807 only

@ excess amount was ₹ 1,072 only

\$ excess amount was ₹ 81,665 only

^ excess amount was ₹ 11,160 only

**Appendix 2.6**

**Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary  
(Reference: Paragraph 2.4.6; Page 36)**

(₹ in crore)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
1	1-Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	1,247.08	923.73	323.35	202.70
2	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	258.04	197.24	60.80	34.79
3	12-Planning-cum-Finance Department (Finance Division)	57.81	42.93	14.88	4.59
4	17-Commercial Tax Department	66.69	51.98	14.71	4.77
5	18-Food, Public Distribution and Consumer Affairs Department	1,338.10	1,120.57	217.53	177.43
6	19-Forest, Environment and Climate Change Department	598.31	496.04	102.27	26.03
7	20-Health, Medical Education and Family Welfare Department	2,404.57	1,957.38	447.19	260.07
8	22-Home, Jail and Disaster Management Department (Home Division)	3,549.93	3,279.70	270.23	72.91
9	23-Industries Department	398.23	292.64	105.59	47.42
10	26-Labour, Employment and Skill Development Department	253.07	170.66	82.41	28.36
11	32-Legislative Assembly	68.24	65.69	2.55	2.84
12	33-Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	30.76	25.41	5.35	5.32
13	39-Home, Jail and Disaster Management Department (Disaster Management Division)	644.53	525.41	119.12	650.77
14	40-Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	508.56	364.44	144.12	16.99
15	41-Road Construction Department	291.96	228.69	63.27	15.46
16	42-Rural Development Department (Rural Development Division)	4,385.46	3,469.80	915.66	337.79
17	45-Information Technology and e-Governance Department	148.35	123.68	24.67	9.27
18	46-Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	47.19	38.93	8.26	2.63
19	51-Welfare Department (Welfare Division)	1,617.75	1,316.17	301.58	296.89
20	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	96.36	74.28	22.08	5.52
21	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	303.70	221.40	82.30	18.14
22	58-School Education and Literacy Department (Secondary Education Division)	1,623.50	1,202.17	421.33	91.07
23	59-School Education and Literacy Department (Primary and Adult Education Division)	6,589.29	5,434.74	1,154.55	204.35
24	60-Women, Child Development and Social Security Department	3,156.94	2,414.68	742.26	21.62

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
<b>Capital (Voted)</b>					
25	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	70.20	12.03	58.17	4.22
26	3-Building Construction Department	463.05	441.63	21.42	110.57
27	11-Excise and Prohibition Department	15.00	10.00	5.00	15.00
28	17-Commercial Tax Department	5.00	0.22	4.78	3.00
29	20-Health, Medical Education and Family Welfare Department	645.10	511.55	133.55	87.97
30	22-Home, Jail and Disaster Management Department (Home Division)	208.00	188.85	19.15	45.35
31	30-Welfare Department (Minorities Welfare Division)	109.30	81.02	28.28	6.00
32	36-Drinking Water and Sanitation Department	280.50	220.97	59.53	11.25
33	42-Rural Development Department (Rural Development Division)	534.60	530.94	3.66	31.77
34	49-Water Resources Department	1,305.90	1,121.11	184.79	204.97
35	50-Water Resources Department (Minor Irrigation Division)	526.10	389.80	136.30	87.36
36	51-Welfare Department (Welfare Division)	198.44	183.01	15.43	37.88
37	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	79.58	51.06	28.52	10.19
38	60-Women, Child Development and Social Security Department	143.30	116.96	26.34	121.80
<b>Grand Total (Revenue + Capital)</b>		<b>34,268.49</b>	<b>27,897.51</b>	<b>6,370.98</b>	<b>3,315.06</b>

**Appendix 2.7**  
**Excess/Insufficient re-appropriation of funds**  
**(Reference: Paragraph 2.4.7; Page 36)**

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess(+)
1	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	2013-108-02	16.00	-	(-)2.16
2	23-Industries Department	2851-107-06	4.53	-	(-) 0.88
3	41-Road Construction Department	3054-80-001-08	2.50	-	(-)27.11
4	51-Welfare Department (Welfare Division)	2251-00-090-06	1.86	-	(-)21.96
<b>Total</b>			<b>24.89</b>		<b>(-)52.11</b>
5	48-Urban Development and Housing Department (Urban Development Division)	5054-03-337-08	3,500.00	-	(+)7.86
6		2217-80-191-33	2,051.58	-	(+)127.26
<b>Total</b>			<b>5,551.58</b>		<b>(+)135.12</b>
7	4-Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	2013-00-108-01	-	16.00	(+)35.26
8	20 -Health Medical Education and Family Welfare Department	2210-03-103-01	-	500.00	(+)497.88
9		2210-06-200-15	-	114.74	(+)114.74
<b>Total</b>				<b>630.74</b>	<b>(+)647.88</b>
10	41-Road Construction Department	3054-80-001-02	22.20	27.84	(-)13.69
11	42-Rural Development Department (Rural Development Division)	2515-102-10	4.75	23.75	(+)0.24
<b>Total</b>			<b>26.95</b>	<b>51.59</b>	<b>(-)13.45</b>

**Appendix 2.8**  
**Results of review of Substantial Surrenders made during the year**  
**(Reference: Paragraph 2.4.8; Page 37)**

(₹ in lakh)

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-789-67	Soil Reclamation & Soil Management Scheme	200.00	200.00	100
2		2401-00-796-67	Soil Reclamation & Soil Management Scheme	1,200.00	1,200.00	100
3		2401-00-800-68	Soil Reclamation Management and Land Development Scheme	600.00	600.00	100
4		2401-00-796-A1	Food Grain Crops	2,580.00	2,580.00	100
5		2401-00-102-A1	Food Grain Crops	1,290.00	1,290.00	100
6		2401-00-789-A1	Food Grain Crops	430.00	430.00	100
7		2401-00-796-AN	Demonstration of Vegetable Production	300.00	300.00	100
8		2401-00-796-AO	Special Crops Turmeric & Ginger Demonstration	300.00	300.00	100
9	2-Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-103-74	Backyard Low input layer bird	830.00	830.00	100
10		2403-00-103-77	Commercial Layer Farming	750.00	750.00	100
11		2403-00-106-64	National Programme on Bovine Breeding (NPBB)	470.00	470.00	100
12		2403-00-106-65 (CSS)	Submission on Livestock Development (Cluster based mass deworming health Cover Programme)	219.00	219.00	100
13		2403-00-789-64	National Programme on Bovine Breeding (NPBB)	250.00	250.00	100
14		2403-00-796-64	National Programme on Bovine Breeding (NPBB)	400.00	400.00	100
15		2403-00-796-74	Backyard Low input layer bird	375.00	375.00	100
16		2403-00-796-77	Commercial Layer Farming	300.00	300.00	100
17		4403-00-789-07	Modernisation of Animal Hospitals	334.00	334.00	100
18		4403-00-796-06	State Running Farm	1,800.00	1,800.00	100
19	3-Building Construction Department	4059-01-051-39	Construction of Court Building/Residential Building/Police Barrack in Court Campus and other Construction Works related to Court	3,652.80	3,652.80	100
20		4059-01-796-39	Construction works of Court Building/Residential Building/Police Barack in court campus and other construction works related to Court (Central Share75: State Share-25)	1,826.40	1,826.40	100
21	10-Energy Department	2801-80-796-10	Grants-in-aid for construction of New Building to JSERC	1,000.00	1,000.00	100
22		2801-80-800-09	Advisory and other works (including new technique) - Grants for State Load Dispatch Centre	1,000.00	1,000.00	100
23		6801-00-201-24	Pollution Control Measures	8,000.00	8,000.00	100
24		6801-00-202-01	Loans to Tenughat power corporation	7,500.00	7,500.00	100
25		6801-00-789-34	Integrated Power Development Scheme (IPDS)	600.00	600.00	100
26		6801-00-796-34	Integrated Power Development Scheme (IPDS)	1,300.00	1,300.00	100
27		6801-00-800-34	Integrated Power Development Scheme (IPDS)	3,100.00	3,100.00	100
28	11- Excise and Prohibition Department	4047-00-796-05	Construction/Renovation of Circle Office/Registration Office/Tehsil Kutchhery/Damin Bunglow/Circle Officers Quarters under Strengthening of Revenue Administration	1,500.00	1,500.00	100
29	14-Repayment of Loans	2048-00-101-01	Contribution in Sinking Funds	20,000.00	20,000.00	100

**Audit Report (State Finances) for the year ended 31 March 2017**

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
30	17- Commercial Tax Department	4059-60-051-04	Proposed Check Post	300.00	300.00	100
31	18- Food, Public Distribution and Consumer Affairs Department	3456-00-102-43	Price Stabilisation Fund	800.00	800.00	100
32		3456-00-102-45	Distribution of Gram/Pulse Scheme	6,000.00	6,000.00	100
33		3456-00-789-42	Grants for distribution of LPG to the families covered under the National Food Security Act and BPL	300.00	300.00	100
34		3456-00-789-43	Price Stabilisation Fund	300.00	300.00	100
35		3456-00-789-44	Distribution of Digital Weighing Machine to PDS Dealers	300.00	300.00	100
36		3456-00-789-45	Distribution of Gram/Pulse Scheme	2,500.00	2,500.00	100
37		3456-00-796-03	Annapurna Yojana (Additional Central Assistance)	216.00	216.00	100
38		3456-00-796-43	Price Stabilisation Fund	900.00	900.00	100
39		3456-00-796-45	Distribution of Gram/Pulse Scheme	6,500.00	6,500.00	100
40		19- Forest, Environment and Climate Change Department	2406-01-110-49 (CSS)	Green India Mission	1,565.65	1,565.65
41	2406-01-110-49		Green India Mission	1,043.77	1,043.77	100
42	20- Health, Medical Education and Family Welfare Department	2210-01-001-51	Community Based Palliative Care	200.00	200.00	100
43		2210-01-102-54	Universal Health Insurance Coverage Scheme	7,000.00	7,000.00	100
44		2210-01-103-56 (CSS)	Rastriya Swasthaya Bima Yojna	3,700.00	3,700.00	100
45		2210-01-103-56	Rastriya Swasthaya Bima Yojna	2,600.00	2,600.00	100
46		2210-01-103-56 (CPS)	Rastriya Swasthaya Bima Yojna	418.00	418.00	100
47		2210-01-109-40 (CSS)	Human Resources in Health and Medical Education (ANM/GNM School)	5,870.00	5,870.00	100
48		2210-01-109-40	Human Resources in Health and Medical Education (ANM/GNM School)	1,165.00	1,165.00	100
49		2210-01-110-25	Emergency Medical Response Service	1,200.00	1,200.00	100
50		2210-01-110-47	Genetic Screening Scheme in Jharkhand State	500.00	500.00	100
51		2210-01-110-53	Central Bio-Medical Waste Disposal Unit	200.00	200.00	100
52		2210-01-110-55	Incentive for Establishing Private Medical Colleges	3,000.00	3,000.00	100
53		2210-01-110-57 (CSS)	Super Specialty Block at PMCH, Dhanbad under (PMSSY)	3,000.00	3,000.00	100
54		2210-01-110-57	Super Specialty Block at PMCH, Dhanbad under (PMSSY)	600.00	600.00	100
55		2210-01-789-54	Universal Health Insurance Coverage Scheme	7,000.00	7,000.00	100
56		2210-01-789-56 (CSS)	Rastriya Swasthaya Bima Yojana	700.00	700.00	100
57		2210-01-789-56	Rastriya Swasthaya Bima Yojana	400.00	400.00	100
58		2210-01-796-54	Universal Health Insurance Coverage Scheme	6,000.00	6,000.00	100
59		2210-01-796-56 (CSS)	Rastriya Swasthaya Bima Yojana	1,600.00	1,600.00	100
60		2210-01-796-56	Rastriya Swasthaya Bima Yojana	1,000.00	1,000.00	100
61		2210-05-101-17	National Mission on AYUSH (Chaibasa Ayurvedic Medical College and Hospital)	475.00	475.00	100
62		4210-01-110-24	Purchase of New Ambulance (Including Running Cost)	500.00	500.00	100
63		4210-01-110-26	Establishing Dialysis	200.00	200.00	100
64		4210-01-110-33	State Diabetic Care Centre	1,000.00	1,000.00	100

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
65	20- Health, Medical Education and Family Welfare Department	4210-01-110-36	New Medical College at Karma, Koderma	1,000.00	1,000.00	100
66		4210-01-110-37	New Medical College and Hospital	1,000.00	1,000.00	100
67		4210-01-796-35	New Hospital Building in MGMMC Campus	2,000.00	2,000.00	100
68		4210-01-796-37	New Medical College and Hospital	1,000.00	1,000.00	100
69		4210-02-110-36	Blood Bank	200.00	200.00	100
70		4210-03-105-07	Establishment of Para-Medical Institute in PMCH, Dhanbad and MGMCH, Jamshedpur	1,000.00	1,000.00	100
71	22-Home, Jail and Disaster Management Department (Home Division)	4055-00-207-43 (CSS)	Modernization of Police and Building Construction	1,873.00	1,873.00	100
72		4055-00-207-43	Modernization of Police and Building Construction	1,249.00	1,249.00	100
73		4055-00-207-45	Purchase of different types of Equipment for Modernisation of Police	751.00	751.00	100
74	23-Industries Department	2851-00-107-10	Scheme for Development of Sericulture- Development of Infrastructure	200.00	200.00	100
75		2852-80-102-05	Grants-in-aid to Land Acquisition and Development of Acquired Land	1,000.00	1,000.00	100
76		2852-80-102-07	Aside scheme-grants-in-aid	1,500.00	1,500.00	100
77		2852-80-102-19	Grants-in-aid for Acquisition of Land for Establishment of Growth Centres in Industry less Districts	200.00	200.00	100
78		2852-80-102-52	Capital Investment Incentive-Grants-in-aid to Industrial Units	380.00	380.00	100
79		2852-80-102-67	Grant-in-aid for Industrial Corridor	200.00	200.00	100
80		2852-80-796-05	Grants-in-aid to Land Acquisition and Development of Acquired Land	2,500.00	2,500.00	100
81		4851-00-796-02	Establishment of NIFT Centre	500.00	500.00	100
82	26-Labour, Employment and Skill Development Department	4059-01-001-56	Construction of Houses for Beedi Workers	247.00	247.00	100
83		4059-01-796-56	Construction of Houses for Beedi Workers	300.00	300.00	100
84		4250-00-203-07	New construction of Industrial Training Institute building	200.00	200.00	100
85	29-Mines and Geology Department	4853-02-004-01	Mines Establishment- Major construction works	464.00	464.00	100
86		4853-02-004-03	Renovation/Strengthening of Geological Exploration Unit	250.00	250.00	100
87	30- Welfare Department (Minorities Welfare Division)	4225-80-796-08	Construction of Haz House	400.00	400.00	100
88	35-Planning-cum-Finance Department (Planning Division)	2053-00-094-34	Capacity Building/Seminar Symposium/Decentralized Planning/Innovation/PPP Workshop etc.	600.00	600.00	100
89		2053-00-796-24	Establishment of knowledge city in Khunti District Through Greater Ranchi Development Agency Limited	500.00	500.00	100
90		2053-00-796-25	Greater Ranchi Development Agency Limited (New City Capital Project)	5,000.00	5,000.00	100
91		3454-02-796-16	Jharkhand State Strategic Statistical Plan (JSSSP)	884.35	884.35	100
92	36-Drinking Water and Sanitation Department	2215-01-789-13	Grants for Rural Sanitation	316.00	316.00	100

Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender	
93	39-Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-01	Cash Payment to Helpless and Handicaps	1,300.00	1,300.00	100	
94		2245-01-101-02	Supply of Food Grains	3,000.00	3,000.00	100	
95		2245-01-101-08	State help for Supply of Food Grain	800.00	800.00	100	
96		2245-01-101-09	State help for other works	200.00	200.00	100	
97		2245-01-104-01	Supply of Fodder	300.00	300.00	100	
98		2245-02-101-06	Helping for other States Disaster Public	500.00	500.00	100	
99		2245-80-101-16	Capacity Building as per the recommendation of 14th Finance Commission	1,909.99	1,909.99	100	
100		2245-80-800-17	Investment from SDRF Fund	54,000.00	54,000.00	100	
101		42-Rural Development Department (Rural Development Division)	2501-02-101-08 (CSS)	Neerachal Scheme	461.30	461.30	100
102			2501-02-101-08	Neerachal Scheme	308.00	308.00	100
103	2501-02-796-08 (CSS)		Neeranchal Scheme	339.20	339.20	100	
104	2501-02-796-08		Neeranchal Scheme	226.00	226.00	100	
105	2515-00-102-28		Post Stage-2 Block - Adarsh Gram Yojna	980.00	980.00	100	
106	2515-00-789-28		Post Stage- 2 Block- Adarsh Gram Yojna	300.00	300.00	100	
107	2515-00-796-28		Post Stage- 2 Block- Adarsh Gram Yojna	720.00	720.00	100	
108	43-Science and Technology Department	2203-00-800-47	70 Percent Grants-in-aid for Qualitative Improvement Program in Technical Education under Externally Aided Scheme	320.00	320.00	100	
109		2203-00-796-A5	Grant-in-Aid to Non-Government Institutions	208.00	208.00	100	
110	45-Information Technology and e-Governance Department	2203-00-001-98	IT/IT Enabled Services Incentives	200.00	200.00	100	
111		2203-00-796-A9	National E- Governance Action Plan	800.00	800.00	100	
112		2203-00-001-A9	National E- Governance Action Plan	388.15	388.15	100	
113	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-62	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP (Central Share)	800.00	800.00	100	
114		2217-80-191-65	Grants-in-aid for Jharkhand Urban Development Fund (State Fund)	3,200.00	3,200.00	100	
115		2217-80-191-67	Grants-in-aid for EAP Ranchi Sewerage-Drainage & Inner Circular Road Schemes	2,000.00	2,000.00	100	
116		2217-80-191-70	Smart City (State Share)	3,200.00	3,200.00	100	
117		2217-80-191-75	Smart City (Central Share)	4,800.00	4,800.00	100	
118		2217-80-796-61	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP (incl.NLCP) & NGRBA (State Share)	1,150.00	1,150.00	100	
119		2217-80-796-62 (CSS)	Grants-in-aid for Schemes Sponsored by MOEF, GOI-NRCP (incl.NLCP) & NGRBA (Central Share)	1,150.00	1,150.00	100	
120		2217-80-796-67	Grants-in-aid for EAP Ranchi Sewerage-Drainage and Inner Circular Road Schemes	3,000.00	3,000.00	100	
121	49-Water Resources Department	2705-00-101-01	Mayurakshi Reservoir Scheme	300.00	300.00	100	
122		2705-00-789-02	Kanchi Irrigation Scheme	300.00	300.00	100	
123		4700-80-789-12	AIBP and other Programmes of Water Resources (Central Share)	6,500.00	6,500.00	100	
124		4700-80-800-12	AIBP and other Programmes of Water Resources (Central Share)	1,000.00	1,000.00	100	
125		4701-80-005-76	National Hydrology Project	500.00	500.00	100	
126		4701-80-789-63	Construction of New Schemes under Medium Irrigation Project	500.00	500.00	100	
127		4701-80-789-65	Construction of New Schemes under Chhotanagpur and Santhal Pargana Irrigation Project	500.00	500.00	100	
128		4701-80-796-63	Construction of New Schemes under Medium Irrigation Project	2,000.00	2,000.00	100	



Sl. No.	Name of Grant and Number	Head	Name of Scheme	Provision	Amount of Surrender	Percentage of Surrender
129	49-Water Resources Department	4701-80-800-65	Construction of New Scheme under Chhotanagpur and Santhal Pargana Irrigation Project	2,000.00	2,000.00	100
130	50-Water Resources Department (Minor Irrigation Division)	4702-00-789-18	Construction of ongoing Minor Irrigation Project	200.00	200.00	100
131	51-Welfare Department (Welfare Division)	2225-01-789-81	Training (National Training Policy)	200.00	200.00	100
132		2225-02-796-28	Lac Development Scheme	10,100.00	10,100.00	100
133		2225-02-796-89	Lack and Minor Forest for dues Marketing and Development Programme	1,000.00	1,000.00	100
134		4225-01-789-02	Student	200.00	200.00	100
135	52-Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2205-00-101-37 (CSS)	Establishment of Rabindra Bhawan and Organising Workshop	235.00	235.00	100
136		2205-00-101-37	Establishment of Rabindra Bhawan and Organising Workshop	240.00	240.00	100
137	53-Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	2405-00-101-60	Cage Aquaculture	530.00	530.00	100
138		2405-00-796-60	Cage Aquaculture	270.00	270.00	100
139		4405-00-101-68	Cage Aquaculture	1,156.00	1,156.00	100
140		4405-00-789-68	Cage Aquaculture	250.00	250.00	100
141		4405-00-796-68	Cage Aquaculture	630.00	630.00	100
142	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-75	National Programme for Bovine Breeding (NPBB)	200.00	200.00	100
143		2404-00-102-76	National Programme for Dairy Development (NPDD)	600.00	600.00	100
144	56-Rural Development Department (Panchayati Raj Division)	2515-00-198-45	General Performance Grant on Recommendation of 14th Finance Commission	11,857.00	11,857.00	100
145	58-School Education and Literacy Department (Secondary Education Division)	2202-02-109-36 (CSS)	Establishment of Model Schools under CSPS	2,000.00	2,000.00	100
146		2202-02-109-36	Establishment of Model Schools under CSPS	2,000.00	2,000.00	100
147		2202-02-109-60	Computer Literacy (ICT) Under RMSA Scheme for Jharkhand Area	558.00	558.00	100
148		2202-02-789-36 (CSS)	Establishment of Model Schools under CSPS (Central Share-50: State Share-50)	680.00	680.00	100
149		2202-02-789-36	Establishment of Model Schools under CSPS (Central Share-50: State Share-50)	680.00	680.00	100
150		2202-02-796-36 (CSS)	Establishment of Model School under CSPS (Central Share-50: State Share-50)	1,320.00	1,320.00	100
151		2202-02-796-36	Establishment of Model School under CSPS (Central Share-50: State Share-50)	1,320.00	1,320.00	100
152	60-Women, Child Development and Social Security Department	2235-02-106-96 (CSS)	ICDS (Strengthening and restructuring)	1,300.00	1,300.00	100
153		2235-02-106-96	ICDS (Strengthening and restructuring)	864.00	864.00	100
154		2235-02-796-96 (CSS)	ICDS (Strengthening and restructuring)	1,400.00	1,400.00	100
155		2235-02-796-96	ICDS (Strengthening and restructuring)	936.00	936.00	100
156		4235-02-796-75	Special Teacher Training College/Special Disability Centres	250.00	250.00	100
<b>Total</b>				<b>2,98,011.61</b>	<b>2,98,011.61</b>	<b>100</b>

**Appendix 2.9**  
**Rush of expenditure at the end of the year**  
 (Reference: Paragraph 2.5; Page 37)

(₹ in crore)

Sl. No.	Name of Department	Head	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total expenditure	Percentage to total expenditure during	
						Jan-March 2017	March 2017
1	Energy Department	2810	51.84	51.84	51.84	100.00	100.00
2	Urban Development and Housing Department (Urban Development Division)	4217	49.00	49.00	49.00	100.00	100.00
3	Women, Child Development and Social Security Department	4235	116.96	113.14	116.96	100.00	96.73
4	Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	5452	69.47	38.71	74.27	93.54	52.12
5	Home, Jail and Disaster Management Department (Disaster Management Division)	2245	403.25	205.36	453.32	88.95	45.30
6	Welfare Department (Welfare Division)	4225	217.96	101.55	264.04	82.55	38.46
7	Urban Development and Housing Department (Urban Development Division)	2217	2,127.94	963.75	2,583.98	82.35	37.30
8	Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2204	47.51	40.39	57.87	82.10	69.79
9	Industries Department	2852	133.54	62.95	166.41	80.25	37.83
10	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2402	49.86	38.15	62.93	79.23	60.62
11	Rural Development Department (Rural Development Division)	2501	367.05	149.95	485.93	75.54	30.86
12	Home, Jail and Disaster Management Department (Home Division)	4055	138.58	128.56	188.68	73.45	68.14
13	Higher and Technical Education Department (Science and Technology Department)	2203	191.15	175.81	263.62	72.51	66.69
14	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401	497.96	387.88	716.70	69.48	54.12
15	Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	3452	24.13	10.03	37.37	64.57	26.84
16	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	4405	32.83	17.42	51.06	64.30	34.12
17	Transport Department (Civil Aviation Division)	5053	126.43	80.96	203.13	62.24	39.86
18	Health, Medical Education and Family Welfare Department	4210	315.06	290.61	511.55	61.59	56.81
19	Forest, Environment and Climate Change Department	2406	298.45	212.09	491.57	60.71	43.15
20	Labour, Employment and Skill Development Department	2230	79.03	63.23	131.39	60.15	48.12
21	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	4402	256.24	207.81	428.01	59.87	48.55
22	Urban Development and Housing Department (Urban Development Division)	4216	49.20	9.36	84.75	58.05	11.04
23	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404	124.75	73.53	221.40	56.35	33.21
24	Road Construction Department	3054	126.09	65.97	227.07	55.53	29.05
25	Water Resources Department	4701	217.61	72.12	393.08	55.36	18.35
26	Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	2405	30.95	18.26	58.81	52.63	31.05
27	Welfare Department (Welfare Division)	2225	676.23	290.94	1,311.94	51.54	22.18
28	Drinking Water and Sanitation Department	4215	112.11	31.73	220.97	50.74	14.36
29	Cabinet (Election) Department	2015	34.87	19.39	69.43	50.22	27.93
<b>Total</b>			<b>6,966.05</b>	<b>3,970.49</b>	<b>9,977.08</b>	<b>69.82</b>	<b>39.80</b>

**Appendix 2.10**  
**List of Controlling Officers where expenditure remained un-reconciled during 2016-17**  
**(Amounts exceeding ₹ 10 crore in each case)**  
**(Reference: Paragraph 2.6; Page 37)**

(₹ in crore)

Sl. No.	Controlling Officers/ Departments	Amount not reconciled
1	Director, Health. Service, Jharkhand, Ranchi	1,798.41
2	Director of Industries Department Of Industries & Minerals, Jharkhand,	510.04
3	Secretary, Animal Husbandry, Ranchi.	96.91
4	Secretary, Transport & Civil Aviation Cum-State Commissioner. Jharkhand	182.27
5	Registrar, Co-operation Society Co-operation Department Ranchi.	166.47
6	Secretary, Finance Department Revenue & L.R. Jharkhand Ranchi.	109.93
7	Secretary Finance Department Jharkhand Ranchi	12.70
8	Secretary Board of Revenue Department	356.34
9	Deputy Secretary Primary & Adult Education Ranchi	7,640.18
10	Dy. Secretary Science & Technology Department Ranchi	253.23
11	Dy. Secretary Art. Culture and Youth Department Ranchi	57.72
12	Secretary Welfare Department Ranchi	1,868.71
13	Secretary Welfare Department Jharkhand Ranchi. Secretary, Minority Welfare Department Jharkhand, Ranchi.	1,229.48 194.82
14	Secretary, Urban Dev. Jharkhand, Ranchi.	1,078.83
15	Secretary, Food Supplies Department Jharkhand.	959.44
16	Dy. Secretary, Minor Irrigation Department Jharkhand.	389.80
17	Director, Panchayati Raj Department Jharkhand. Ranchi	6,092.55
18	Dy. Secretary, Rural Development Department Jharkhand, Ranchi	1,412.66
19	Commissioner of Labour, Ranchi.	120.45
20	Director, Planning & Evaluation Department	10.69
21	Secretary, Jharkhand, Legislative Assemble	66.36
22	Electoral Commissioner, Election Department Ranchi	69.43
23	I.G.(Prison), Home Department Jharkhand	41.26
24	Secretary, Food & Nutrition Department Jharkhand	394.50
25	Director, Dairy Development Department	221.39
26	Joint Secretary, Water Resources Department	112.11
27	Commissioner-Cum-Secretary, Water Resources Department	54.41
28	Chief Engineer, Road Construction (PWD) Department	176.81
29	Addl. Secretary, Home (Police) Department Section IV Village Police Commissioner, South C.N. Division, Ranchi Commissioner, North C.N. Division, Hazaribagh	370.56
30	D.G.P Home Guard, Ranchi. Commissioner, Civil Defence, Jharkhand. Registrar, Cabinet (Vigilance) Department Ranchi Divisional Commissioner, Rajbhasha Vibhag, Ranchi	95.33
31	Director of Industries, Department Of Industries & Minerals, Jharkhand	98.80
32	Director of Industries, Department Of Industries & Minerals, Jharkhand	164.78
33	Under. Secretary, Health & Family, Welfare Department Jharkhand	89.08
34	Under Secretary BC & Housing PWD Division Department Chief Engineer, BC & Housing PWD Division Department	107.52
35	Secretary Law Department Jharkhand.	300.46
36	Secretary, Minor Irrigation, Jharkhand	25.69
37	Secretary-Cum-Commissioner, Rural Development Department	400.00
38	Director of Fisheries, Jharkhand	45.69
39	Director, Soil & Water Conservation, Jharkhand	62.56
<b>Total</b>		<b>27,438.37</b>

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

**Appendix 2.11**  
**Avoidable Supplementary Provision**  
**(Reference: Paragraph 2.7.4; Page 39)**

(₹ in crore)

Sl. No.	HEAD											Allotment				Total Expenditure (Up to March)
	No.	Major Head	Sub-Major Head	Minor Head	Sub-Head	P/ NP	Voted/ Charged	Original	Supplementary (in August'17)	Re-appropriation	Final					
1	3054-01-337-01	3054	Roads and Bridges	01	National Highways	337	Road Works	01	Repairing & Maint of National Highway	NP (W)	Voted	14.75	15.25	(-)8.74	21.26	0.04
2	3054-03-052-06	3054	Roads and Bridges	03	State Highways	052	Machinery and Equipment	06	Machinery and Equipment's	NP (W)	Voted	0.01	0.00	(-)0.01	0.00	0.00
3	3054-03-337-01	3054	Roads and Bridges	03	State Highways	337	Road Works	01	Repairing & Maint of National Highway	NP (W)	Voted	150.00	0.00	(-)31.63	118.37	115.81
<b>Sub Total</b>												<b>164.76</b>	<b>15.25</b>	<b>(-)40.38</b>	<b>139.63</b>	<b>115.85</b>
4	3054-03-337-02	3054	Roads and Bridges	01	State Highways	337	Road Works	02	Expenditure on Work-Charged Establishment	NP	Voted	0.15	0.00	0.25	0.40	0.40
5	3054-80-001-01	3054	Roads and Bridges	80	General	001	Direction and Administration	01	Direction	NP	Voted	10.32	0.00	(-)1.96	8.36	8.25
6	3054-80-001-02	3054	Roads and Bridges	80	General	001	Direction and Administration	02	Execution	NP	Voted	66.84	0.14	(-)0.59	66.39	66.25
7	3054-80-001-04	3054	Roads and Bridges	80	General	001	Direction and Administration	04	Superintendence	NP	Voted	7.84	0.00	(-)0.91	6.93	6.37
8	3054-80-001-05	3054	Roads and Bridges	80	General	001	Direction and Administration	05	Design	NP	Voted	6.75	0.02	(-)1.13	5.64	5.14
9	3054-80-001-06	3054	Roads and Bridges	80	General	001	Direction and Administration	06	National Highway Project Wing-Direction	NP	Voted	1.37	0.00	(-)0.36	1.01	1.00
10	3054-80-001-07	3054	Roads and Bridges	80	General	001	Direction and Administration	07	National Highway Project Wing-Superintendence	NP	Voted	2.06	0.03	(-)0.49	1.60	1.59
11	3054-80-001-08	3054	Roads and Bridges	80	General	001	Direction and Administration	08	National Highway Project Wing- Work Execution	NP	Voted	17.31	0.00	(-)1.80	15.51	15.24
12	3054-80-001-09	3054	Roads and Bridges	80	General	001	Direction and Administration	09	Advance Planning Establishment	NP	Voted	7.01	0.02	(-)1.23	5.80	5.57
13	3451-00-090-12	3451	Secretariat-Economic Services	00		090	Secretariat	12	Road Construction Deptt.	NP	Voted	1.89	0.00	(-)0.28	1.61	1.62
<b>Sub Total</b>												<b>121.54</b>	<b>0.21</b>	<b>(-)8.50</b>	<b>113.25</b>	<b>111.43</b>
<b>Grand Total</b>												<b>286.30</b>	<b>15.46</b>	<b>48.88</b>	<b>252.88</b>	<b>227.28</b>

**Appendix 2.12**  
**Non-reconciliation of departmental expenditure figures**  
**(Reference: Paragraph 2.7.9; Page 42)**

(₹ in crore)

Sl. No.	Divisions	Heads	Total Expenditure	Reconciled amount	Non-reconciled amount
1	EE, RCD, Daltonganj	Plan	226.70	226.66	0.04
		Non-plan (work)	3.16	1.34	1.82
		Non-plan (Estt)	3.98	3.93	0.05
		<b>Total</b>	<b>233.84</b>	<b>231.93</b>	<b>1.91</b>
2	EE, RCD, Gumla	Plan	148.09	142.19	5.90
		Non-plan (Estt)	2.24	0.00	2.24
		<b>Total</b>	<b>150.33</b>	<b>142.19</b>	<b>8.14</b>
3	EE, RCD, Hazaribagh	Plan	226.42	226.07	0.35
		Non-plan (Estt)	2.46	2.18	0.28
		<b>Total</b>	<b>228.88</b>	<b>228.25</b>	<b>0.63</b>
4	EE, RCD, Jamshedpur	Plan	267.70	222.44	45.26
		Non-plan (Estt)	2.95	2.69	0.26
		<b>Total</b>	<b>270.65</b>	<b>225.13</b>	<b>45.52</b>
5	EE, RCD, Ranchi	Plan	343.05	332.60	10.45
		Non-plan (Estt)	4.43	0.00	4.43
		<b>Total</b>	<b>347.48</b>	<b>332.60</b>	<b>14.88</b>
<b>Grand Total</b>			<b>1,231.18</b>	<b>1,160.10</b>	<b>71.08</b>

**Appendix 3.1**  
**Utilisation certificates outstanding as on 31 March, 2017**  
**(Reference: Paragraph 3.1; Page 43)**

(₹ in crore)

Department	Up to 2015-16 (GIA sanctioned up to 2014-15)		During 2016-17 (GIA sanctioned during 2015-16)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	128	163.51	376	226.59	504	390.10
Education	158	7,175.04	642	3,675.92	800	10,850.96
Co-operative	66	42.64	18	55.84	84	98.48
Animal Husbandry	42	27.03	Nil	Nil	42	27.03
Medical	05	195.00	13	656.03	18	851.03
Welfare	693	603.78	6,505	1,038.08	7,198	1,641.86
Agriculture	28	120.98	108	154.84	136	275.82
Land Revenue	1	0.21	Nil	Nil	1	0.21
Urban Development	4,725	2,395.80	948	2,192.54	5,673	4,588.34
Others	2,126	6,005.35	742	4,720.34	2,868	10,725.69
<b>Total</b>	<b>7,972</b>	<b>16,729.34</b>	<b>9,352</b>	<b>12,720.18</b>	<b>17,324</b>	<b>29,449.52</b>

Source: As per records maintained by Principal Accountant General (A&amp;E)

**Appendix 3.2**  
**List of auditable units identified u/s 14 & 15 of CAG's DPC Act**  
**(Reference: Paragraph 3.2.1; Page 44)**

Sl. No.	Department	Name of the office	District	Audited upto
1	Health	District Rural Health Society	Bokaro	2013-14
2	Health	District Rural Health Society	Chatra	2012-13
3	Health	District Rural Health Society	Deoghar	2012-13
4	Health	District Rural Health Society	Dhanbad	2013-14
5	Health	District Rural Health Society	Dumka	2011-12
6	Health	District Rural Health Society	East Singhbhum (Jamshedpur)	2014-15
7	Health	District Rural Health Society	Garhwa	2014-15
8	Health	District Rural Health Society	Giridih	2013-14
9	Health	District Rural Health Society	Godda	2012-13
10	Health	District Rural Health Society	Gumla	2011-12
11	Health	District Rural Health Society	Hazaribagh	2014-15
12	Health	District Rural Health Society	Jamtara	2012-13
13	Health	District Rural Health Society	Khunti	2015-16
14	Health	District Rural Health Society	Koderma	2015-16
15	Health	District Rural Health Society	Latehar	12/2012
16	Health	District Rural Health Society	Lohardaga	2013/14
17	Health	District Rural Health Society	Pakur	2015-16
18	Health	District Rural Health Society	Palamu	2013-14
19	Health	District Rural Health Society	Ranchi	2011-12
20	Health	District Rural Health Society	Ramgarh	2013-14
21	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2011-12
22	Health	District Rural Health Society	Saraikela Kharsawan	2013-14
23	Health	District Rural Health Society	Simdega	2013-14
24	Health	District Rural Health Society	West Singhbhum (Chaibasa)	2007-08
25	Health	District Rural Health Society	Sahebganj	2013-14
26	Education	Jharkhand Shiksha Pariyojana Parishad, Ranchi	Ranchi	2014-15
27	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	Nil
28	Education	Netarhat Residential School, Netarhat	Netarhat	11/2016
29	Rural Development	DRDA	Deoghar	2015-16
30	Rural Development	DRDA	Latehar	2014-15
31	Rural Development	DRDA	Hazaribagh	2015-16
32	Rural Development	DRDA	Giridih	2015-16
33	Rural Development	DRDA	Garhwah	2015-16
34	Rural Development	DRDA	Ranchi	2015-16
35	Rural Development	DRDA	Jamshedpur	2015-16
36	Rural Development	DRDA	Ramgarh	2015-16
37	Rural Development	DRDA	Chaibasa	2015-16
38	Rural Development	DRDA	Simdega	2015-16
39	Rural Development	DRDA	Koderma	2015-16
40	Rural Development	DRDA	Dumka	Feb-17
41	Rural Development	DRDA	Godda	2015-16
42	Rural Development	DRDA	Pakur	2015-16
43	Rural Development	DRDA	Saraikela	Feb-17
44	Rural Development	DRDA	Lohardaga	2015-16

Sl. No.	Department	Name of the office	District	Audited up to
45	Rural Development	DRDA	Bokaro	2011-12
46	Rural Development	DRDA	Chatra	Dec-15
47	Rural Development	DRDA	Dhanbad	2012-13
48	Rural Development	DRDA	Gumla	2012-13
49	Rural Development	DRDA	Medninagar	Sep-15
50	Rural Development	DRDA	Sahebganj	2014-15
51	Rural Development	DRDA	Jamtara	2010-11
52	Rural Development	DRDA	Khunti	Not audited since Inception
53	Education (S&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	2016-17
54	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2016-17
55	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	07/2014
56	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
57	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
58	Industry	Industrial Area Development Authority, Ranchi	Ranchi	2015-16
59	Industry	Industrial Area Development Authority, Bokaro	Bokaro	2015-16
60	Industry	Industrial Area Development Authority, Jamshedpur	Jamshedpur	2016-17
61	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
62	Science & Technology	Science & Technology Council, Govt. of Jharkhand	Ranchi	2015-16
63	Biotechnology	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
64	Forest	Forest State Trading Division	1.Latehar 2.Gumla 3.Chaibasa 4.Hazaribagh	1. 2012-13 2. 2012/13 3. 2012-13 4. 2008-09
65	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
66	Animal Husbandry	Regional Poultry Farm, Ranchi	Ranchi	2009-10
67	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
68	Information and Public Relation	Govt. Press, Ranchi	Ranchi	2010-11
69	Education & Research	Birsa Agriculture University	Ranchi	2006-07
70	Forest	Jharkhand Bio-Diversity Council, Doranda, Ranchi	Ranchi	Nil (New item)
71	Industry	Chief Executive Officer, Jharkhand State Khadis village Industries Board, Ranchi	Ranchi	2016-17
72	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2004-05
73	Education	Director, R.K. Mission Ashram, Morabadi, Ranchi	Ranchi	2007-08
74	Education	Jharkhand Mahila Samakhya Society, Kadru Ranchi	Ranchi	2005-06
75	Art, Culture and Sports	National Games Organising Committee, Morabadi, Ranchi	Ranchi	2008-09

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

**Appendix 3.3**  
**Vouchers were not found in DC bills**  
**(Reference: Paragraph 3.5 Page 50)**

( Amount in ₹ )

Sl. No.	TV_TC_NO	ACBL_NO	ACBL_DT	FIN_YR	MJH_CD	TR_CD	DC_CHLN_NO	DATE	DC_CHLN_AMT
1	6	253	22-12-2016	2016-17	5054	PCB	330	05-03-2017	72,35,41,196
2	6	261	27-10-2015	2015-16	5054	PCB	3400	30-05-2016	40,00,00,000
3	5	303	07-02-2017	2016-17	5054	PCB	1437	09-03-2017	15,00,00,000
4	2	403	17-03-2016	2015-16	5054	PCB	3400	30-05-2016	8,00,00,000
5	1	95	22-06-2016	2016-17	5054	PCB	139	09-01-2017	2,62,80,653
6	5	315	08-12-2015	2015-16	5054	PCB	140	09-01-2017	2,21,83,875
7	5	315	08-12-2015	2015-16	5054	PCB	3400	30-05-2016	1,31,36,625
8	2	211(L.Ni)/2015-	28-03-2016	2015-16	4403	PCB	657	15-09-2016	69,97,592
9	4	269/2015-16	30-03-2016	2015-16	4403	RNC	581	03-05-2016	45,20,000
10	4	269/2015-16	30-03-2016	2015-16	4403	RNC	713	03-06-2016	28,28,550
11	4	269/2015-16	30-03-2016	2015-16	4403	RNC	984	09-08-2016	10,51,450
12	5	270/2015-16	30-03-2016	2015-16	4403	RNC	714	03-06-2016	28,29,550
13	5	270/2015-16	30-03-2016	2015-16	4403	RNC	845	01-07-2016	17,42,915
14	5	270/2015-16	30-03-2016	2015-16	4403	RNC	982	09-08-2016	2,49,883
15	31	Adv.Build289/20	30-03-2016	2015-16	4055	PCB	964	20-01-2017	15,09,00,000
16	2	Adv.Build 01/20	15-10-2015	2015-16	4055	PCB	965	20-01-2017	7,91,00,000
17	2	Build Bill01/20	06-03-2015	2014-15	4055	PCB	1201	26-03-2017	7,17,44,896
18	9	Adv.Build.03/20	30-03-2015	2014-15	4055	PCB	1199	26-03-2017	4,77,31,996
19	25	Adv.Build.01/20	29-03-2015	2014-15	4055	PCB	1203	26-03-2017	4,00,00,000
20	1	Adv.Bill 01/201	02-09-2014	2014-15	4055	PCB	1202	26-03-2017	3,87,86,502
21	2	Adv.Build 01/20	15-10-2015	2015-16	4055	PCB	1034	13-02-2017	3,69,75,500
22	6	Adv.Build291/20	28-03-2016	2015-16	4055	PCB	1207	26-03-2017	3,41,14,204
23	31	Adv.Build289/20	30-03-2016	2015-16	4055	PCB	1200	26-03-2017	2,68,58,474
24	1	Adv.Mise.01/201	15-10-2015	2015-16	4055	PCB	967	20-01-2017	2,05,00,000
25	6	Adv.Build.01/20	29-03-2015	2014-15	4055	PCB	1204	26-03-2017	2,00,00,000
26	4	Adv.Build292/20	28-03-2016	2015-16	4055	PCB	966	20-01-2017	1,68,00,000
27	1	Adv.Mise.01/201	15-10-2015	2015-16	4055	PCB	1035	13-02-2017	1,00,14,200
28	3	Adv.Build293/20	28-03-2016	2015-16	4055	PCB	1205	26-03-2017	40,27,750
29	4	Adv.Build292/20	28-03-2016	2015-16	4055	PCB	1206	26-03-2017	24,70,251
30	4	428/2015-16	22-03-2016	2015-16	4055	RNC	2026	14-03-2017	41,65,000
31	2	418/2015-16	02-03-2016	2015-16	4055	RNC	4898	24-07-2016	40,69,681
32	1	134/11-12	21-02-2012	2011-12	4055	SGH	362	18-03-2017	20,26,607
33	16	34	29-03-2008	2007-08	4055	RNC	83	08-05-2016	18,49,000
34	9	165	29-03-2009	2008-09	4055	SGH	242	19-02-2017	10,94,166
35	3	246/2015-16	30-03-2016	2015-16	4055	DNB	594	18-09-2016	10,33,200
36	2	189/15-16	28-03-2016	2015-16	4055	BKR	582	14-09-2016	9,68,500
37	1	47	07-10-2010	2010-11	4055	BKR	580	14-09-2016	9,38,760
38	6	160	28-03-2009	2008-09	4055	SGH	242	19-02-2017	7,51,968
39	1	78/08-09	30-01-2009	2008-09	4055	SGH	242	19-02-2017	5,38,943
40	1	111/2008-09	17-03-2009	2008-09	4055	SGH	242	19-02-2017	4,49,871
41	10	511/2015-16	30-03-2016	2015-16	4055	RNC	4728	17-07-2016	4,30,530
42	2	137/12-13	25-03-2013	2012-13	4055	PKR	316	28-03-2017	3,48,828
43	2	124/11-12	05-03-2012	2011-12	4055	BKR	2407	18-10-2016	3,48,026
44	8	201/12-13	30-03-2013	2012-13	4055	GRH	364	28-02-2017	2,69,520



Sl. No.	TV_TC_NO	ACBL_NO	ACBL_DT	FIN_YR	MJH_CD	TR_CD	DC_CHLN_NO	DATE	DC_CHLN_AMT
45	9	141	17-03-2009	2008-09	4055	SDG	469	03-05-2016	2,00,000
46	10	164	29-03-2009	2008-09	4055	SGH	242	19-02-2017	1,48,224
47	4	374/15-16	30-03-2016	2015-16	4055	DMK	578	14-09-2016	1,00,887
48	2	251/2013-14	30-03-2014	2013-14	4055	CTR	1594	21-11-2016	78,750
49	0023A	60	15-03-2009	2008-09	2403	SGH	244	23-06-2016	7,71,413
50	124	170	30-03-2012	2011-12	2403	HZB	1	29-06-2016	4,25,117
51	315	26	21-03-2002	2001-02	2225	RNC	70	27-03-2017	1,50,000
52	318	29	21-03-2002	2001-02	2225	RNC	70	27-03-2017	1,00,000
53	57	3	11-01-2010	2009-10	2202	KDM	79	16-03-2017	1,00,00,000
54	0004D	2	27-03-2009	2008-09	2202	KDM	916	19-05-2016	93,60,000
55	60	4	27-03-2009	2008-09	2202	KDM	919	19-05-2016	58,50,000
56	0004D	69	29-03-2010	2009-10	2202	JMT	1122	18-09-2016	30,03,000
57	0001D	4	18-02-2010	2009-10	2202	LDG	1269	17-07-2016	17,78,328
58	0001C	1	10-01-2010	2009-10	2202	KDM	917	19-05-2016	13,50,000
59	0001C	3	18-02-2010	2009-10	2202	LDG	1268	17-07-2016	13,33,946
60	0002E	11	22-03-2009	2008-09	2202	LDG	1407	10-08-2016	13,33,745
61	0001F	179	30-03-2008	2007-08	2202	LDG	1266	17-07-2016	13,32,690
62	0014D	5	26-03-2009	2008-09	2202	RNC	654	08-08-2016	11,50,000
63	0001D	4	18-02-2010	2009-10	2202	LDG	1834	29-09-2016	8,89,014
64	0002D	251	30-03-2009	2008-09	2202	JMT	1088	13-09-2016	8,24,910
65	0001D	4	18-02-2010	2009-10	2202	LDG	1850	04-10-2016	4,44,332
66	0001F	1	27-03-2009	2008-09	2202	KDM	915	19-05-2016	3,60,000
67	0002B	49	26-03-2008	2007-08	2202	SKL	278	14-09-2016	3,50,877
68	0002E	11	22-03-2009	2008-09	2202	LDG	1478	28-08-2016	2,90,505
69	0005D	88	29-03-2009	2008-09	2202	PKR	1963	28-08-2016	2,00,000
70	74	5	18-06-2002	2002-03	2053	RNC	184	23-03-2017	7,02,35,000
71	59	20	13-12-2002	2002-03	2053	RNC	184	23-03-2017	6,58,74,392
72	25	17	26-11-2003	2003-04	2053	RNC	190	27-03-2017	3,20,59,200
73	79	147	10-01-2017	2016-17	2053	RNC	170	17-03-2017	3,68,59,417
74	79	147	10-01-2017	2016-17	2053	RNC	188	27-03-2017	1,68,40,583
75	23	01 ADVPS/2016-1	09-05-2016	2016-17	2040	PCB	1	21-04-2017	20,92,200

2,32,04,55,192

**Appendix 3.4**  
**Delay Submission of DC Bills**  
**(Reference: Paragraph 3.5; Page 51)**

(Amount in ₹ )

Sl. No.	TV_TC_NO	ACBL_NO	ACBL_DT	FIN_YR	MJH_CD	TR_CD	DC_CHLN_NO	DATE	DC_CHLN_AMT	Due Date	Delay
1	6	261	27-10-15	2015-16	5054	PCB	3400	30-05-16	40,00,00,000	25-11-15	0y 5m 25d
2	2	403	17-03-16	2015-16	5054	PCB	3400	30-05-16	8,00,00,000	25-04-16	0y 0m 25d
3	5	315	08-12-15	2015-16	5054	PCB	140	09-01-17	2,21,83,875	25-01-16	0y 11m 7d
4	5	315	08-12-15	2015-16	5054	PCB	3400	30-05-16	1,31,36,625	25-01-16	0y 3m 14d
5	2	211	28-03-16	2015-16	4403	PCB	657	15-09-16	69,97,592	25-04-16	0y 4m 14d
6	4	269	30-03-16	2015-16	4403	RNC	581	03-05-16	45,20,000	25-04-16	0y 0m 2d
7	4	269	30-03-16	2015-16	4403	RNC	713	03-06-16	28,28,550	25-04-16	0y 1m 2d
8	4	269	30-03-16	2015-16	4403	RNC	984	09-08-16	10,51,450	25-04-16	0y 3m 8d
9	5	270	30-03-16	2015-16	4403	RNC	714	03-06-16	28,29,550	25-04-16	0y 1m 2d
10	5	270	30-03-16	2015-16	4403	RNC	845	01-07-16	17,42,915	25-04-16	0y 2m 0d
11	5	270	30-03-16	2015-16	4403	RNC	982	09-08-16	2,49,883	25-04-16	0y 3m 8d
12	2	100/12-13	22-03-13	2012-13	4055	RNC	1283	17-05-16	44,66,137	25-04-13	3y 0m 16d
13	4	428/15-16	22-03-16	2015-16	4055	RNC	2026	14-03-17	41,65,000	25-04-16	0y 10m 13d
14	1	418/15-16	02-03-16	2015-16	4055	RNC	4898	24-07-16	40,69,681	25-04-16	0y 2m 23d
15	1	134/11-12	21-02-12	2011-12	4055	SGH	362	18-03-17	20,26,607	25-03-12	4y 11m 17d
16	16	34	29-03-08	2007-08	4055	RNC	83	08-05-16	18,49,000	25-04-08	8y 0m 7d
17	3	420/15-16	18-03-16	2015-16	4055	RNC	8419	21-12-16	16,60,700	25-04-16	0y 7m 20d
18	1	105/15-16	29-03-16	2015-16	4055	RNC	513	15-06-16	15,49,800	25-04-16	0y 1m 14d
19	9	165	29-03-09	2008-09	4055	SGH	242	19-02-17	10,94,166	25-04-09	7y 9m 18d
20	3	246/15-16	30-03-16	2015-16	4055	DNB	594	18-09-16	10,33,200	25-04-16	0y 4m 17d
21	8	237/14-15	30-03-15	2014-15	4055	GRH	304	17-02-17	9,82,342	25-04-15	1y 9m 16d
22	2	189/15-16	28-03-16	2015-16	4055	BKR	582	14-09-16	9,68,500	25-04-16	0y 4m 13d
23	1	47	07-10-10	2010-11	4055	BKR	580	14-09-16	9,38,760	25-11-10	5y 9m 13d
24	3	30/15-16	09-12-15	2015-16	4055	RNC	588	15-09-16	8,70,000	25-01-16	0y 7m 14d
25	6	160	28-03-09	2008-09	4055	SGH	242	19-02-17	7,51,968	25-04-09	7y 9m 18d
26	1	78/08-09	30-01-09	2008-09	4055	SGH	242	19-02-17	5,38,943	25-02-09	7y 11m 18d
27	1	111/08-09	17-03-09	2008-09	4055	SGH	242	19-02-17	4,49,871	25-04-09	7y 9m 18d
28	10	511/15-16	30-03-16	2015-16	4055	RNC	4728	17-07-16	4,30,530	25-04-16	0y 2m 16d
29	2	137/12-13	25-03-13	2012-13	4055	PKR	316	28-03-17	3,48,828	25-04-13	3y 11m 27d
30	2	124/11-12	05-03-12	2011-12	4055	BKR	2407	18-10-16	3,48,026	25-04-12	4y 5m 17d
31	8	201/12-13	30-03-13	2012-13	4055	GRH	364	28-02-17	2,69,520	25-04-13	3y 10m 27d
32	9	141	17-03-09	2008-09	4055	SDG	469	03-05-16	2,00,000	25-04-09	7y 0m 2d
33	10	164	29-03-09	2008-09	4055	SGH	242	19-02-17	1,48,224	25-04-09	7y 9m 18d
34	4	374/15-16	30-03-16	2015-16	4055	DMK	578	14-09-16	1,00,887	25-04-16	0y 4m 13d
35	8	146	29-03-09	2008-09	4055	SGH	242	19-02-17	1,00,000	25-04-09	7y 9m 18d
36	2	251/13-14	30-03-14	2013-14	4055	CTR	1594	21-11-16	78,750	25-04-14	2y 6m 20d
37	7	145	29-03-09	2008-09	4055	SGH	242	19-02-17	47,300	25-04-09	7y 9m 18d
38	148	173	30-03-12	2011-12	2403	HZB	369	24-06-16	24,61,984	25-04-12	4y 1m 23d
39	148	173	30-03-12	2011-12	2403	HZB	310	23-05-16	8,26,038	25-04-12	4y 0m 22d
40	0023A	60	15-03-09	2008-09	2403	SGH	244	23-06-16	7,71,413	25-04-09	7y 1m 22d
41	124	170	30-03-12	2011-12	2403	HZB	1	29-06-16	4,25,117	25-04-12	4y 2m 28d
42	113	299	30-03-12	2011-12	2403	PLM	316	08-09-16	2,85,755	25-04-12	4y 4m 7d
43	173	295	30-03-12	2011-12	2403	PLM	317	28-09-16	1,31,950	25-04-12	4y 5m 27d
44	315	26	21-03-02	2001-02	2225	RNC	70	27-03-17	1,50,000	25-04-02	14y 11m 26d

Sl. No.	TV_TC_NO	ACBL_NO	ACBL_DT	FIN_YR	MJH_CD	TR_CD	DC_CHLN_NO	DATE	DC_CHLN_AMT	Due Date	Delay
45	318	29	21-03-02	2001-02	2225	RNC	70	27-03-17	1,00,000	25-04-02	14y 11m 26d
46	60	282	29-03-12	2011-12	2225	HZB	434	14-03-17	1,00,000	25-04-12	4y 10m 13d
47	0002D	396	06-03-07	2006-07	2225	GDD	432	27-03-17	51,000	25-04-07	9y 11m 26d
48	0003D	395	22-03-07	2006-07	2225	GDD	432	27-03-17	48,000	25-04-07	9y 11m 26d
49	57	3	11-01-10	2009-10	2202	KDM	79	16-03-17	1,00,00,000	25-02-10	7y 0m 15d
50	0004D	2	27-03-09	2008-09	2202	KDM	916	19-05-16	93,60,000	25-04-09	7y 0m 18d
51	60	4	27-03-09	2008-09	2202	KDM	919	19-05-16	58,50,000	25-04-09	7y 0m 18d
52	179	18	27-10-10	2010-11	2202	JMT	1090	13-09-16	38,67,895	25-11-10	5y 9m 12d
53	0533A	173	28-03-06	2005-06	2202	RNC	2162	30-08-16	31,61,600	25-04-06	10y 4m 29d
54	0004D	69	29-03-10	2009-10	2202	JMT	1122	18-09-16	30,03,000	25-04-10	6y 4m 17d
55	0001D	4	18-02-10	2009-10	2202	LDG	1269	17-07-16	17,78,328	25-03-10	6y 3m 16d
56	0001C	1	10-01-10	2009-10	2202	KDM	917	19-05-16	13,50,000	25-02-10	6y 2m 18d
57	0001C	3	18-02-10	2009-10	2202	LDG	1268	17-07-16	13,33,946	25-03-10	6y 3m 16d
58	0002E	11	22-03-09	2008-09	2202	LDG	1407	10-08-16	13,33,745	25-04-09	7y 3m 9d
59	0001F	179	30-03-08	2007-08	2202	LDG	1266	17-07-16	13,32,690	25-04-08	8y 2m 16d
60	0014D	5	26-03-09	2008-09	2202	RNC	654	08-08-16	11,50,000	25-04-09	7y 3m 7d
61	0001D	4	18-02-10	2009-10	2202	LDG	1834	29-09-16	8,89,014	25-03-10	6y 6m 28d
62	181	21	27-10-10	2010-11	2202	JMT	1089	13-09-16	8,80,000	25-11-10	5y 9m 12d
63	0002D	251	30-03-09	2008-09	2202	JMT	1088	13-09-16	8,24,910	25-04-09	7y 4m 12d
64	0001D	4	18-02-10	2009-10	2202	LDG	1850	04-10-16	4,44,332	25-03-10	6y 6m 3d
65	0001F	1	27-03-09	2008-09	2202	KDM	915	19-05-16	3,60,000	25-04-09	7y 0m 18d
66	0002B	49	26-03-08	2007-08	2202	SKL	278	14-09-16	3,50,877	25-04-08	8y 4m 13d
67	0002E	11	22-03-09	2008-09	2202	LDG	1478	28-08-16	2,90,505	25-04-09	7y 4m 27d
68	0005E	10	24-03-09	2008-09	2202	LDG	1460	22-08-16	2,74,502	25-04-09	7y 3m 21d
69	0002H	187	30-03-08	2007-08	2202	LDG	1277	19-07-16	2,28,000	25-04-08	8y 2m 18d
70	0005D	88	29-03-09	2008-09	2202	PKR	1963	28-08-16	2,00,000	25-04-09	7y 4m 27d
71	74	5	18-06-02	2002-03	2053	RNC	184	23-03-17	7,02,35,000	25-07-02	14y 7m 22d
72	59	20	13-12-02	2002-03	2053	RNC	184	23-03-17	6,58,74,392	25-01-03	14y 1m 22d
73	25	17	26-11-03	2003-04	2053	RNC	190	27-03-17	3,20,59,200	25-12-03	13y 3m 26d
74	23	1	09-05-16	2016-17	2040	PCB	1	21-04-17	20,92,200	30-11-16	0y 4m 20d

78,89,02,573

**Appendix 3.5**  
**Major Works under Revenue Section**  
(Reference: Paragraph 3.7; Page 52)

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Description	Detailed Head	Amount
2403	00	103	61	Poultry Development (75:25)	0545 Major Works	0.10
3475	00	106	08	Standardisation of Weights and Measures	0545 Major Works	1.06
<b>Total</b>						<b>1.16</b>

**Appendix 3.6**  
**Operation of minor head '800 – Other Expenditure' (10 per cent and above)**  
(Reference: Paragraph 3.9; Page 54)

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head – 800	Percentage of Col.5 to Col.4
(1)	(2)	(3)	(4)	(5)	(6)
1	4701	Capital Outlay on Medium Irrigation	393.08	192.84	49.06
2	4047	Capital Outlay on Other Fiscal Services	36.54	17.30	47.35
3	2053	District Administration	371.30	120.17	32.36
4	6801	Loans for Power Projects	1,228.51	346.33	28.19
5	2801	Power	1,702.80	325.12	19.09
6	2501	Special Programmes for Rural Development	485.93	70.29	14.47
7	4070	Capital Outlay on Other Administrative Services	0.18	0.02	11.11
<b>Total</b>			<b>4,218.34</b>	<b>1,072.07</b>	<b>25.41</b>

**Appendix 3.7**  
**Operation of minor head '800 – Other Receipts' (40 per cent and above)**  
(Reference: Paragraph 3.9; Page 54)

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipts under minor head – 800	Percentage of Col.5 to Col.4
(1)	(2)	(3)	(4)	(5)	(6)
1	0059	Public Works	26.09	26.09	100.00
2	0211	Family Welfare	0.01	0.01	100.00
3	0404	Dairy Development	2.31	2.31	100.00
4	0700	Major Irrigation	21.02	21.02	100.00
5	0701	Medium Irrigation	57.77	57.77	100.00
6	0702	Minor Irrigation	5.00	5.00	100.00
7	0801	Power	6.43	6.43	100.00
8	1053	Civil Aviation	0.03	0.03	100.00
9	1456	Civil Supplies	3.90	3.90	100.00
10	6245	Loans for Relief on Account of Natural Calamities	0.01	0.01	100.00
11	0435	Other Agricultural Programmes	0.34	0.34	100.00
12	0406	Forestry and Wild Life	4.48	4.46	99.55
13	0215	Water Supply and Sanitation	12.09	12.02	99.42
14	0851	Village and Small Industries	13.01	12.77	98.16
15	0070	Other Administrative Services	317.52	309.32	97.42
16	0216	Housing	23.58	22.42	95.08
17	1452	Tourism	2.82	2.66	94.33
18	0515	Other Rural Development Programmes	43.17	38.14	88.35
19	1054	Roads and Bridges	114.63	101.12	88.21
20	0210	Medical and Public Health	20.53	14.81	72.14
21	0235	Social Security and Welfare	36.79	23.96	65.13
22	0041	Taxes on Vehicles	681.52	404.93	59.42
23	0401	Crop Husbandry	5.89	3.32	56.37
24	0425	Co-operation	2.82	1.46	51.77
25	0071	Contributions and Recoveries towards Pension	2.79	1.41	50.54
26	0852	Industries	0.02	0.01	50.00
27	0202	Education, Sports, Art and Culture	21.10	9.30	44.08
<b>Total</b>			<b>1,425.67</b>	<b>1,085.02</b>	<b>76.11</b>

**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 / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	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 <b>minus</b> 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.

## Appendix - 4.1 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 <sup>th</sup> 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.



<b>Acronyms</b>	<b>Full Form</b>
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
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
14 <sup>th</sup> FC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax

