PROFILE OF JHARKHAND					
A. General Data					
Sl. No.	**Particulars**				**Figures**
1	Area				79714 Sq km
2	Population				
	a.	As per 2001 Census			2.69 crore
	b.	2010-11			3.30 crore
3	a	Density of Population (As per 2001 Census) (All India Density = 325 persons per Sq. Km)			338 persons per Sq. km.
	b	Density of Population (As per 2011 Census) (All India Density = 382 persons per Sq. Km)			414 persons per Sq. km.
4	Population* below poverty line (BPL) (All India Average = 27.5 %)				40.4 per cent
5	a	Literacy (As per 2001 Census) (All India Average = 64.8%)			44 per cent
	b	Literacy (As per 2011 Census) (All India Average = 74.0 %)			67.63 per cent
6	Infant mortality** (per 1000 live births) (All India = 50 per 1000 live births)				41
7	Gini Coefficient***				
	a.	Rural. (All India = 0.30)			0.22
	b.	Urban. (All India = 0.37)			0.35
8	Gross State Domestic Product (GSDP) 2011-12 at current prices				124160 crore
9	Per capita GSDP CAGR (2002-03 to 2011-12)		Jharkhand		11.87 *per cent*
			Other General Category States		13.09 *per cent*
10	GSDP CAGR (2002-03 to 2011-2012)		Jharkhand		14.07 *per cent*
			Other General Category States		14.46 *per cent*
11	Population Growth (2002-03 to 2011-12)		Jharkhand		19.13 *per cent*
			Other General Category States		13.90 *per cent*

B. Financial Data					
Sl. No.	**Particulars**		**Figures (in *per cent*)**		
			2002-03 to 2010-11		**2002-03 to 2011-12**
	CAGR		**General Category States**	**Jharkhand**	**Jharkhand**
1	a.	of Revenue Receipts	16.86	18.18	18.31
2	b.	of Own Tax Revenue	16.74	15.95	16.57
3	c.	of Non Tax Revenue	12.84	13.94	13.31
4	d.	of Total Expenditure	14.58	15.38	15.50
5	e.	Capital Expenditure	21.25	15.08	15.46
6	f.	of Revenue Expenditure on Education	15.41	17.41	16.17
7	g.	of Revenue Expenditure on Health	14.00	13.60	14.56
8	h.	of Salaries & Wages	13.43	20.81	19.87
9	i.	of Pension	16.89	18.93	17.95

**Source of General data: BPL (Planning Commission & NSSO data,61 Round), ** Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the State Governments and ***Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).*

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

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

PART C: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in statement-2, 3 and 4.
Statement No.8	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A notes on grants given is also included.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under Non–Plan and Plan separately.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2011-12.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2011-12.
Statement No.15	Depicts details of borrowings by minor heads and the maturity and repayment profile of all loans.
Statement No.16	Provides the detailed account of loans and advances given by the Government of Jharkhand, the amount of loan repaid during the year, the balance as on 31 March 2012.
State mentNo.17	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.18	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.19	Gives the details of earmarked balances of reserve funds.

The norms/Ceilings prescribed by the TFC 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 **(Part B of *Appendix 1.2*)** are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

Trends in Gross State Domestic Product (GSDP)

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	83950(F)	87794(F)	96933(Q)	110769(A)	124160(P)
Growth rate of GSDP	25.42	4.58	10.41	14.27	12.09
Source: Directorate of Statistics and Evaluation, Government of Jharkhand.					

F=Final Estimate, Q=Quick Estimate, A=Advance Estimate, P=Provisional Estimate

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

Jharkhand FRBM Act, 2007 was *passed* to provide the responsibility to the State Government to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit and sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term frame work and for matters connected therewith or incidental thereto which is amended as FRBM Act, 2012.

- Targets for Revenue Deficit: Nil at the end of the year 2011-12, 2012-13, 2013-14 and 2014-15.
- Targets for Fiscal Deficit: 3 per cent of GSDP – 2011-12 to 2014-15

(In per cent)

	2011-12	2012-13	2013-14	2014-15
Outstanding Debt GSDP ratio	28.5	27.8	27.3	26.9
Debt GSDP ratio	25.00	25.00	25.00	
GSDP Growth(TFC)	14.14	14.5		
GSDP Growth(MTFP)	14.00	14.00		
Own tax GSDP ratio	5.4	5.4		
Non-Tax GSDP ratio	2	2		
Interest Payment	10 years of outstanding liability			
Capital outlay as percentage of GSDP	3.15	3.5		

Appendix 1.3
Time series data on the State Government finances
(Reference: Paragraph 1.1.1, 1.4 & 1.8.1; Page-1, 8 & 27)

(₹ in crore)

	2007-2008	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	**12027(86)**	**13213(84)**	**15118(82)**	**18781(88)**	**22420(89)**
(i) Tax Revenue	**3474(29)**	**3753(28)**	**4500(30)**	**5717(30)**	**6954(31)**
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	2846(82)	2996(80)	3597(80)	4473(78)	5522(79)
State Excise	157(5)	205(6)	323(7)	388(7)	457(7)
Taxes on Vehicles	136(4)	202(6)	234(5)	312(6)	392(6)
Stamps and Registration fees	156(4)	192(5)	238(5)	328(6)	401(6)
Land Revenue	26(1)	53(1)	41(1)	131(2)	53(1)
Taxes on Goods and Passengers	71(2)	54(1)	13	21	41(0)
Other Taxes	82(2)	51(1)	54(2)	64(1)	88(1)
(ii) Non Tax Revenue	**1601(13)**	**1952(15)**	**2254(15)**	**2803(15)**	**3038(14)**
(iii) State's share of Union taxes and duties	**5110(42)**	**5392(41)**	**5547(37)**	**6154(33)**	**7170(32)**
(iv) Grants in aid from Government of India	**1842(15)**	**2116(16)**	**2817(18)**	**4107((22)**	**5258(23)**
2. Miscellaneous Capital Receipts	-	-	-	-	Nil
3. Recoveries of Loans and Advances	**44**	**19**	**22**	**24**	**24**
4. Total Revenue and Non debt capital receipts (1+2+3)	**12071**	**13232**	**15140**	**18805**	**22444**
5. Public Debt Receipts	**2023(14)**	**2437(16)**	**3369(18)**	**2447(12)**	**2671(11)**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	**2009**	**2434**	**3379**	**2315**	**2409**
Net transactions under Ways and Means Advances and Overdrafts	..	..	..		229
Loans and Advances from Government of India	14	3	-10	132	33
6. Total Receipts in the Consolidated Fund (4+5)	**14094**	**15669**	**18509**	**21252**	**25115**
7. Contingency Fund Receipts	**32**	-	-		**Nil**
8. Public Account Receipts	**7013**	**8335**	**8242**	**7721**	**10813**
9. Total Receipts of the State (6+7+8)	**21139**	**24004**	**26751**	**28973**	**35928**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**10832(77)**	**12877(79)**	**15128(83)**	**17945(86)**	**20992(86)**
Plan	2980(28)	3813(30)	3758(25)	6004(33)	7646(36)
Non Plan	7852(72)	9064(70)	11370(75)	11941(67)	13346(64)
General Services (including interest payments)	4607(43)	4924(38)	6605(44)	6991(39)	7846(37)
Social Services	4257(39)	5385(42)	5610(37)	6707(37)	7287(35)
Economic Services	1967(18)	2533(20)	2913(19)	4247(24)	5859(28)
Grants-in-aid and contributions	-	35	-	-	-
11. Capital Expenditure	**2584(19)**	**3051(19)**	**2703(15)**	**2664(13)**	**3159(13)**
Plan	2558(99)	3015(99)	2682(99)	2621(98)	3111(98)
Non Plan	26(1)	36(1)	21(1)	43(2)	48(2)
General Services	108(4)	176(6)	112(4)	120 (4)	156(5)
Social Services	832(32)	1355(44)	825(31)	682(26)	866(27)
Economic Services	1644(64)	1520(50)	1766(65)	1862(70)	2137(68)
12. Disbursement of Loans and Advances	**598(4)**	**418(3)**	**320(2)**	**308(1)**	**217(1)**
13. Total (10+11+12)	**14014**	**16346**	**18151**	**20917**	**24368**
14. Repayments of Public Debt	**747**	**863**	**1190**	**1299**	**1639**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	572(77)	716(83)	1068(90)	1063(82)	1406(86)
Net transactions under Ways and Means Advances and Overdraft	-	9(1)	-	-	78(5)
Loans and Advances from Government of India	175(23)	138(16)	123(10)	236(18)	155(9)

Appendix 1.3 continued..

15. Appropriation to Contingency Fund	-	-	-	-	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	**14761**	**17209**	**19341**	**22216**	**26007**
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	6206	7185	7290	7400	9728
19. Total disbursement by the State (16+17+18)	**20967**	**24394**	**26631**	**29616**	**35735**
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+)1195	(+)336	(-)10	(+)836	(+)1428
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)1943	(-)3114	(-)3011	(-)2112	(-)1924
22. Primary Deficit(-)/Surplus(+) (21+23)	(-)185	(-)1227	(-)704	(+)116	(+)343
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1758	1887	2307	2228	2267
24. Financial Assistance to local bodies etc.	1266	2366	2333	3122	4530
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	6
Ways and Means Advances availed (days)	-	-	-	-	6
Overdraft availed (days)	-	-	-	-	Nil
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	0.03
27 Gross State Domestic Product (GSDP)[@]	83950	87794	96933	110769	124160
28 Outstanding Fiscal liabilities (year end)	21615	24084	27165	28655	30664
29. Outstanding guarantees (year end) (including interest)	530	500	500	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
31. Number of incomplete projects (value ₹ 1 crore and above)	25	247	262	167	182
32. Capital blocked in incomplete Projects	1616	1797	1466	1503	573
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	4.1	4.3	4.6	5.2	5.6
Own Non-Tax Revenue/GSDP	1.9	2.2	2.3	2.5	2.4
Central Transfers/GSDP	8.3	8.6	8.6	9.3	10.0
II Expenditure Management					
Total Expenditure/GSDP	16.7	18.6	18.7	18.9	19.6
Total Expenditure/Revenue Receipts	116.5	123.7	120.1	111.4	108.7
Revenue Expenditure/Total Expenditure	77.3	78.8	83.3	85.8	86.1
Expenditure on Social Services (including L&A)/Total Expenditure	40.6	43.8	37.2	36.8	34.3
Expenditure on Economic Services (including L&A)/Total Expenditure	30.0	27.4	27.5	30.7	33.7
Capital Expenditure/Total Expenditure	18.4	18.7	14.9	12.7	13.0
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.7	17.6	14.3	12.2	12.3
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.4	0.4	0.0	0.8	1.2

Appendix 1.3 continued..

Fiscal deficit/GSDP	-2.3	-3.5	-3.1	-1.9	-1.5
Primary Deficit (surplus) /GSDP	-0.2	-1.4	-0.7	*	*
Revenue Deficit/Fiscal Deficit	-61.5	-10.8	*	*	*
Primary Revenue Balance/GSDP	3.5	2.5	2.4	2.8	3.0
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	25.7	27.4	28.0	25.9	23.9
Fiscal Liabilities/RR	179.7	182.3	179.7	152.6	132.2
Primary deficit vis-à-vis quantum spread	3087.0	-1966.0	-270.0	980.0	1573.0
Debt Redemption (Principal +Interest)/ Total Debt Receipts	-	5.4	3.1	4.3	3.9
V Other Fiscal Health Indicators					
Return on Investment	Nil	Nil	Nil	0.4	1.17
Balance from Current Revenue (₹ in crore)	2890	2625	2077	4014	6855
Financial Assets/Liabilities	81	84	85	89	95

**Not relevant as the State had Revenue Surplus.*

@ GSDP figures communicated by the Government adopted.

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

Appendix 1.4 Part A
Abstract of Receipts and Disbursements for the year 2011-12
(Reference: paragraph 1.2; Page-1)

(₹in crore)

Part A: Abstract of Receipts and Disbursements for the year 2011-12									
Receipts					**Disbursements**				
2010-11			2011-12	2010-11		Non-plan	Plan	Total	2011-12
	Section-A: Revenue								
18781.12	**I.** Revenue Receipts		**22419.45**	17944.74	**I.** Revenue Expenditure	13345.30	7646.28	20991.58	**20991.58**
5716.63	Tax Revenue	6953.89		6990.80	General Services	7399.49	446.07	7845.56	
				6707.30	Social Services	3728.14	3558.89	7287.03	
2802.89	Non-tax Revenue	3038.22		3802.26	Education, Sports, Art and Culture	2782.47	1273.42	4055.89	
				673.92	Health and Family Welfare	537.00	288.65	825.66	
6154.35	State's share of Union Taxes	7169.93		437.49	Water supply, Sanitation, Housing and Urban Development	225.19	243.54	468.72	
				28.15	Information and Broadcasting	35.64	12.02	47.66	
1281.40	Non-plan Grants	1550.77		436.33	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	93.24	530.75	623.99	
1826.99	Grants for State Plan Schemes	2404.61		133.75	Labour and Labour Welfare	41.28	85.96	127.44	
				1177.95	Social Welfare and Nutrition	-4.92	1124.55	1119.63	
998.86	Grants for Central and Centrally Sponsored Plan Schemes	1302.03		17. 5	Others	18.04		18.04	
				4246.47	Economic Services	2217.67	3641.32	5858.99	
				820.99	Agriculture and Allied Activities	337.89	642.71	980.60	
				1678.28	Rural Development	421.81	1266.80	1688.61	
				-	Special Areas Programmes				
				264.10	Irrigation and Flood Control	281.92	0.16	282.08	
				535.17	Energy	751.94	107.89	859.83	
				125.81	Industry and Minerals	42.17	168.99	211.16	
				202.27	Transport	316.90	513.08	829.98	
				-	Science, Technology and Environment				
				619.85	General Economic Services	65.04	941.69	1006.73	
				0.17	Grants-in-aid and Contributions				
				17944.74	**Total**	13345.30	7646.28	20991.58	20991.58
	II Revenue Deficit carried over to Section B			836.38	**II** Revenue Surplus/Deficit carried over to Section B				1427.87
18781.12	**Total**	22419.45		18781.12	**Total**				22419.45

Appendix 1.4 Part A continued..

Section B									
640.91	**III** Opening Cash Balance including Permanent Advances and Cash Balance Investment				**III** Opening Over Draft from Reserve Bank of India				
	IV Miscellaneous Capital Receipts			2664.30	**IV** Capital Outlay	47.88	3111.49	3159.37	3159.37
				120.04	General Services	47.83	107.73	155.56	
				681.88	Social Services		866.31	866.31	
				54.20	Education, Sports, Art and Culture		75.98	75.98	
				142.68	Health and Family Welfare		163.53	163.53	
				297.48	Water supply, Sanitation, Housing and Urban Development		422.61	422.61	
				-	Information and Broadcasting				
				187.52	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		204.20	204.20	
Section B Others									
				-	Social Welfare and Nutrition				
				-	Others				
				1862.38	Economic Services	0.05	2137.44	2137.49	
				22.64	Agriculture and Allied Activities		55.28	55.28	
				593.87	Rural Development		849.88	849.88	
				-	Special Areas Programmes				
				267.79	Irrigation and Flood Control		399.31	399.31	
				-	Energy				
				1.10	Industry and Minerals				
				971.93	Transport		799.85	799.85	
				5.05	General Economic Services	0.05	33.13	33.18	
				2664.30	Total	47.88	3111.49	3159.37	
24.12	**V** Recoveries of Loans and Advances		23.42	307.56	**V** Loans and Advances Disbursed		217.10	217.10	
	From Power Projects			275.43	For Power Projects		164.95	164.95	
20.79	From Govt. Servants	21.83		11.63	To Government Servants		18.11	18.11	
3.33	From Others	1.59		20.50	To Others		34.04	34.04	
836.38	**VI** Revenue Surplus brought down		1427.87	-	**VI** Revenue Deficit brought down				
2446.51	**VII** Public Debt Receipts		2671.23	1299.43	**VII** Repayment of Public Debt				1639.01
	External Debt	-	-	-	External Debt				
2314.56	Internal Debt other than Ways and Means Advances and Over Draft	2409.51		1063.17	Internal Debt other than Ways and Means Advances and Over Draft			1406.36	

Appendix 1.4 Part A concluded..

	Net Transaction under Ways and Means Advances	-		8.86	Net transactions under Ways and Means Advances			151.25	
	Net Transaction under Over Draft.	-			Net Transaction under Over Draft				
131.95	Loans and Advances from Central Government	32.53		236.26	Repayments of Loans and Advances to Central Government			154.71	
-	**VIII** Appropriation to Contingency Fund		-	-	**VIII** Appropriation to Contingency Fund				
-	**IX** Amount transferred to Contingency Fund			-	**IX** Expenditure from Contingency Fund				
7721.42	**X** Public Accounts Receipts		10813.40	7399.85	**X** Public Accounts Disbursements				9727.77
571.73	Small Savings and Provident Funds	613.38		467.08	Small Savings and Provident Funds			543.74	
0.31	Reserve Funds	138.58		223.50	Reserve Funds			243.71	
181.39	Suspense and Miscellaneous	305.76		211.63	Suspense and Miscellaneous			231.63	
3298.20	Remittances	4520.03		3291.70	Remittances			4502.89	
3669.79	Deposits and Advances	5235.65		3205.94	Deposits and Advances			4205.80	
1.39	Inter State Settlement				Inter-state Settlement				75.40
	XI Closing Over Draft from Reserve Bank of India			(-)0.41	**XI** Cash Balance at the end of the Year				116.85
				-	Cash in Treasuries and Local Remittances				
				(-)891.38	Deposits with Reserve Bank			93.85	
				11.78	Departmental Cash Balance including Permanent Advances			18.59	
				-	Investment of Earmarked Fund				
				879.19	Cash Balance Investment			4.41	
30451.85	**Total**		**37354.96**	**30451.85**	**Total**				**37354.96**

Appendix 1.4 Part B
Summarised financial position of the Government of Jharkhand as on 31 March 2012
(Reference: Paragraphs 1.8.1; Page-26)

(₹in crore)

As on 31.03.2011	Liabilities		As on 31.03.2012
21131.39	**Internal Debt -**		**22285.78**
7845.07	Market Loans bearing interest	8630.39	
0.17	Market Loans not bearing interest	0.17	
6.30	Loans from Life Insurance Corporation of India	6.30	
3223.35	Loans from other Institutions	3513.94	
-	Ways and Means Advances	151.25	
10056.50	Special securities issued to NSS Fund of Central Government	9983.73	
-	Overdrafts from Reserve Bank of India	-	
2167.20	**Loans and Advances from Central Government -**		**2024.41**
1.33	Pre 1984-85 Loans		
12.06	Non-Plan Loans	8.79	
2118.67	Loans for State Plan Schemes	2015.62	
1.24	Loans for Central Plan Schemes		
19.36	Loans for Centrally Sponsored Plan Schemes		
14.54	Other ways and means advances		
1.39	**Inter State Settlement**		
150.00	**Contingency Fund**		**150.00**
1458.06	**Small Savings, Provident Funds, etc.**		**1527.70**
3350.17	**Deposits**		**4382.78**
548.22	**Reserve Funds**		**443.10**
-	**Remittance Balances**		
4.33	**Suspense and Miscellaneous Balances**		**78.47**
28810.76	**Total**		**30892.24**
	Assets		
18371.55	**Gross Capital Outlay on Fixed Assets -**	1,486	**21530.92**
54.07#	Investments in shares of Companies, Corporations, etc.	101.86	
18317.48	Other Capital Outlay	21429.06	
	Inter State Settlement		**75.40**
6996.47	**Loans and Advances -**		**7190.15**
6418.56	Loans for Power Projects	6583.51	
579.71	Other Development Loans	612.17	
(-)1.80	Loans to Gove nment servants and Miscellaneous loans	-5.53	
9.38	**Advances**		**12.14**
-	**Suspense and Miscellaneous Balances**		
(-)0.41	**Cash -**		**116.85**
	Cash in Treasuries and Local Remittances	-	
(-)891.39	Deposits with Reserve Bank	93.85	
-	Reserve Fund Investments		
11.79	Departmental Cash Balance including Permanent Advances	18.59	

2009-2010	2,984	997	598	391	606	61

Appendix 1.4 Part B continued..

879.19	Cash Balance Investments	4.41	
287.30	**Remittance Balances**		**270.17**
3146.47	**Deficit on Government Account -**		**1696.61**
836.38	(i) Revenue Deficit/surplus of the current year	1427.87	
-	(ii) Miscellaneous Deficit		
3982.85	Accumulated deficit/surplus at the beginning of the year	3124.48	
28810.76	**Total**		**30892.24**

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

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, 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. There was a difference of ₹ 214.42 crore (Net debit) between the figures reflected in the accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" which was under reconciliation as on 31 March 2012. As on 30 September 2012, the unreconciled balance was ₹ 1.61 crore.

Appendix 1.5
Details of functions of ULBs as per the 74th Constitutional Amendment Act (Schedule XII)
(Reference: Paragraph 1.5.7; Page-18)

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 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-36)

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage of total provision
1	2	3	4	5	6
		Revenue			
1	1	Agriculture and Sugarcane Development Department	651.93	228.82	35
2	2	Animal Husbandry Department	139.61	31.53	23
3	4	Cabinet Secretariat and Co-Ordination Department	31.34	10.80	34
4	12	Finance Department	47.07	10.06	21
5	20	Health, Medical Education and Family Welfare Department	1094.23	277.93	25
6	23	Industries Department	353.13	157.41	45
7	26	Labour Employment and Training Department	851.70	193.07	23
8	27	Law Department	207.96	44.23	21
9	35	Planning and Development Department	499.32	291.79	58
10	39	Disaster Management	487.61	266.88	55
11	40	Revenue and Land Reforms Department	328.98	79.15	24
12	42	Rural Development Department	836.59	217.00	26
13	43	Science and Technology Department	94.94	40.29	42
14	45	Information & Technology Department	67.37	54.65	81
15	47	Transport Department	823.75	331.74	40
16	48	Urban Development Department	359.55	94.66	26
17	49	Water Resources Department	308.42	83.77	27
18	50	Minor Irrigation Department	81.05	19.04	23
19	51	Welfare Department	935.19	309.14	33
20	52	Art, Culture, Sports and Youth Affairs Department	72.26	38.38	53
21	54	Dairy	82.70	21.88	26
22	56	Panchayati Raj and National Rural Employment Programme (Special Division) Department	1412.40	310.24	22
23	58	Secondary Education	675.25	199.75	30
24	59	Primary and Public Education	3841.91	802.81	21
25	60	Social Welfare, Women and Child Development Department	825.19	230.47	28
		Capital			
26	3	Building Construction Department	75.70	26.12	35
27	10	Energy Department	1295.00	1130.05	87
28	11	Excise and Prohibition Department	15.00	10.00	67
29	20	Health, Medical Education and Family Welfare Department	341.25	177.72	52
30	30	Minorities Welfare	160.43	89.97	56
31	41	Road Construction Department	1696.60	899.94	53

Appendix 2.1 continued.. **(₹ in crore)**

32	43	Science and Technology Department	85.48	52.27	61
33	47	Transport Department	15.63	12.44	80
34	48	Urban Development Department	1003.56	816.06	81
35	49	Water Resources Department	911.30	714.70	78
36	50	Minor Irrigation Department	656.70	438.93	67
37	51	Welfare Department	168.10	34.36	20
38	58	Secondary Education	35.00	18.00	51
		Total	**21569.20**	**8766.05**	

Appendix 2.2

Sub-head wise details where substantial savings (₹ 10 crore and above) occurred during the year 2011-12

(Reference: Paragraph: 2.4.1; Page-37)

(₹ in crore)

Sl. No.	No. and Name of Grant	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
1	1-Agriculture and Sugarcane Development Department	2401-00-796-19	25.20	25.16	Not intimated
2		2401-00-796-28	45.90	45.90	Not intimated
3		2401-00-796-59	10.00	10.00	Not intimated
4	10-Energy Department	2801-01-796-02	38.50	38.50	Not intimated
5		2801-01-800-02	61.60	61.60	Not intimated
6		2801-80-800-05	130.00	130.00	Not intimated
7		2801-80-800-09	10.00	10.00	Not intimated
8		6801-00-789-03	13.50	13.26	Non-receipt of sanction for transmission scheme
9		6801-00-796-03	52.50	51.55	Non-receipt of sanction for transmission scheme
10		6801-00-800-01	36.40	15.54	Excess provision of funds
11		6801-00-800-03	84.00	82.50	Non-receipt of sanction for transmission scheme
12		6801-00-789-07	40.50	40.50	Non-receipt of road map from Jharkhand State Electricity Board
13		6801-00-796-07	157.50	157.50	Non-receipt of road map from Jharkhand State Electricity Board
14		6801-00-800	150.00	150.00	Non-receipt of proposal from Jharkhand State Electricity Board
15		6801-00-800-07	252.00	252.00	Non-receipt of road map from Jharkhand State Electricity Board
16		6801-00-800-12	350.00	350.00	Non-receipt of technically sanctioned estimate and DPR from Jharkhand State Electricity Board
17	20-Health Medical Education and Family Welfare Department	2210-01-001-08	17.00	17.00	Not intimated
18		4210-02-103-07	12.00	11.65	Not intimated
19		4210-02-796-35	15.00	14.87	Not intimated
20		4210-02-796-36	15.00	12.39	Not intimated
21	22-Home Department	2055-00-115-67	201.65	85.99	Not intimated
22	23-Industries Department	2851-00-796-29	14.00	12.22	Allocation of funds in wrong primary fund
23		2852-80-102-03	14.00	12.00	Allocation of funds in wrong primary fund
24		2852-80-796-10	46.00	42.17	Allocation of funds in wrong primary fund
25		2852-80-796-52	15.00	12.83	Allocation of funds in wrong primary fund

Appendix 2.2 continued..

Sl. No.	No. and Name of Grant	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
26	35- Planning and Development Department	2053-00-796-11	51.73	50.00	Revision of plan outlay
27		2235-02-102-01	54.44	43.79	Not intimated
28		2235-02-796-01	54.00	40.90	Not intimated
29		2053-02-800-11	84.33	84.33	Revision of plan outlay
30		2053-02-800-15	12.50	12.50	Revision of plan outlay
31	39- Disaster Management Department	2245-01-102-02	105.00	32.39	Not intimated
32		2245-02-101-02	25.50	24.72	Not intimated
33		2245-05-101-05	204.32	102.16	Not intimated
34		2245-05-101-06	68.10	34.05	Not intimated
35		2245-01-101-01.	10.00	10.00	Non receipt of demand from districts
36		2245-01-101-02	20.00	20.00	Non receipt of demand from districts
37	41- Road Construction Department	5054-03-101-01	29.00	16.29	Not intimated
38		5054-03-337-01	444.00	326.96	Not intimated
39		5054-03-796-01	865.60	458.83	Not intimated
40		5054-03-337-08	85.00	44.45	Not intimated
41		5054-03-796-03	45.00	32.11	Not intimated
42		5054-03-796-08	215.00	157.47	Not intimated
43	42- Rural Development Department	2515-06-796-01	34.43	22.08	Not intimated
44		2515-00-800-04.	21.39	15.63	Not intimated
45		2505-01-702-02	54.00	12.48	Not intimated
46		2505-01-796-02	69.00	24.78	Not intimated
47		2505-01-796-04	71.00	11.46	Not intimated
48		2515-00-102-29	14.40	14.35	Not intimated
49		2515-00-796-29	18.40	18.05	Not intimated
50		4515-00-103-10	118.09	13.38	Not intimated
51		4515-00-796-10	159.78	19.24	Not intimated
52	47- Transport Department	3075-60-101-02	80.00	80.00	Not intimated
53		3075-60-796-02	120.00	120.00	Not intimated
54		3055-00-109-01	62.23	26.38	Not intimated
55		3075-60-796-01	332.15	100.00	Reduction in plan outlay
56	48- Urban Development Department	2217-80-191-29	10.00	10.00	Non-receipt of funds from Central Government
57		2217-80-192-08	25.95	25.95	Non-receipt of funds from Central Government
58		2217-80-193-08	10.00	10.00	Non-receipt of funds from Central Government
59		4217-60-190-31	16.35	15.61	Less allocation of Central Share
60		4217-60-191-19	20.00	20.00	Reduction in plan outlay
61		4217-60-191-20	20.00	20.00	Reduction in plan outlay

Appendix 2.2 continued..

Sl. No.	No. and Name of Grant	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
62	48- Urban Development Department	4217-60-190-21	47.00	47.00	Not intimated
63		4217-60-190-07	47.00	47.00	Not intimated
64		4217-60-796-30	100.00	94.37	Reduction in plan outlay
65		4217-60-796-36	110.00	79.94	Reduction in plan outlay
66		4217--60-191-14	463.00	375.00	Reduction in plan outlay
67		4217-60-191-23	70.00	51.83	Non sanction of scheme by Central Government
68		4217--60-789-33	20.00	10.49	Non sanction of scheme
69	49-Water Resources Department	2700-01-001-02	120.81	21.46	Not intimated
70		2700-03-001-06	53.82	12.66	Not intimated
71		2700-03-001-07	89.88	15.76	Not intimated
72		2700-03-001-08	24.67	24.67	Not intimated
73		4700-80-796-10	300.00	241.07	Not intimated
74		4701-789-69	14.10	14.10	Not intimated
75		4701-80-796-73	90.90	86.31	Not intimated
76		4700-80-789-10	240.00	240.00	Not intimated
77		4701-80-800-70	31.40	31.40	Not intimated
78	50- Minor Irrigation Department	4702-00-101-28	25.00	20.15	Not intimated
79		4702-00-101-33	250.00	186.71	Not intimated
80		4702-00-796-28	25.00	25.00	Not intimated
81		4702-00-101-30	250.00	133.41	Not intimated
82		4702-00-789-29	37.70	37.70	Not intimated
83	51- Welfare Department	2225-01-796-01	207.34	115.48	Not intimated
84		4225-02-796-08	125.40	12.76	Not intimated
85	56- Panchayati Raj & National Rural Employment Programme (Special Division) Deptt.	2515-00-109-01	108.49	35.94	Not intimated
86		2515-00-196-03	11.20	11.20	Reduction in provision by re-appropriation
87		2515-00-101-15	142.45	70.03	Reduction in plan outlay
88		2515-00-197-03.	11.20	11.20	Reduction in provision by re-appropriation
89		2215-00-198-02	21.00	21.00	Non release of funds by Central Government
90		2215-00-198-03	33.59	33.59	Reduction in provision by re-appropriation
91		2215-00-789-15	51.69	16.25	Reduction in plan outlay
92		2215-00-796-15	149.42	72.65	Reduction in plan outlay
93		2215-00-796-28	80.00	15.00	Excess provision of funds
94	58- Secondary Education	2202-02-109-01	366.80	87.18	Not intimated
95		2202-02-109-35	10.53	10.53	Not intimated
96		2202-02-109-36	15.44	15.44	Not intimated

Appendix 2.2 continued..

Sl. No.	No. and Name of Grant	Name of the scheme (Head of Account)	Provision	Amount of Savings	Reasons furnished by the Departments as per Appropriation Accounts
97	58- Secondary Education	2202-02-796-35	11.60	11.60	Not intimated
98		2202-02-796-36	10.56	10.56	Not intimated
99		4202-01-796-03.	11.00	11.00	Not intimated
100	59- Primary and Public Education	2202-01-101-01	2095.13	283.93	Excess provision of funds
101		2202-01-101-03	167.10	71.97	Not intimated
102		2202-01-101-05 (CSS)	78.00	59.45	Not intimated
103		2202-01-101-05 (Plan)	27.90	27.18	Not intimated
104		2202-01-789-03 (CSS)	68.70	51.10	Not intimated
105		2202-01-789-03 (Plan)	22.90	12.58	Not intimated
106		2202-01-796-04	157.20	56.44	Not intimated
107		2202-01-796-05 (CSS)	83.85	56.59	Not intimated
108		2202-01-796-27	40.00	18.88	Not intimated
109		2202-01-789-25	72.00	72.00	Not intimated
110		2202-01-796-05(Plan)	26.00	26.00	Not intimated
111	60-Social Welfare Women and Child Development Department	2235-02-102-51	81.00	19.14	Excess provision of funds
112		2235-02-796-51	90.00	22.15	Not intimated
113		2235-02-103-59	47.70	47.70	Non-drawal of funds
114		2235-02-796-59	60.30	60.30	Non-drawal of funds
		Total	**12333.71**	**6968.32**	

Appendix 2.3
Excess over provisions of previous years requiring regularisation
(Reference: Paragraph 2.4.4.; Page 39)

(₹ in crore)

Year	Number of grants/ appropriations	Grant/ Appropriation name	Amount of excess
2001-02	3	Building Construction Department	*
2001-02	25	Institutional Finance Department	**
2001-02	32	Legislature	0.04
2002-03	10	Energy Department	7.00
2002-03	13	Interest Payment	472.46
2002-03	14	Repayment of Loans	761.96
2002-03	32	Legislature	0.08
2003-04	10	Energy Department	9.63
2003-04	13	Interest Payment	191.28
2003-04	14	Repayment of Loans	674.72
2003-04	39	Relief and Rehabilitation Department	61.33
2003-04	46	Tourism Department	0.29
2004-05	13	Interest Payment	365.80
2004-05	14	Repayment of Loans	133.44
2004-05	23	Industries Department	7.49
2004-05	39	Relief and Rehabilitation Department	69.34
2004-05	40	Revenue and Land Reforms Department	@
2005-06	10	Energy Department	2628.94
2005-06	13	Interest Payments	492.53
2005-06	29	Mines and Geology Department	#
2006-07	13	Interest Payments	833.58
2006-07	14	Repayment of Loans	412.28
2006-07	38	Registration Department	$
2007-08	14	Repayment of Loans	229.64
2007-08	15	Pension	104.80
2008-09	12	Finance Department	137.13
2008-09	14	Repayment of Loans	91.76
2009-10	14	Repayment of Loans	116.71
2010-11	13	Interest Payment	67.35
2010-11	15	Pension	250.95
2010-11	32	Legislature	0.10
Total			**8120.63**

Source: Respective year's Appropriation Accounts

** regularisation not required as the same was covered by the provision under Capital Section wrongly included in Revenue Section of schedule of demands and Appropriation Act*

** excess amount was ₹ 8,807 only*

@ excess amount was ₹ 1,072 only

 # excess amount was ₹ 49,670 only

$ excess amount was ₹81,665 only

Appendix 2.4
Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary
(Reference: Paragraph 2.4.5; Page-39)

(₹in lakh)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
	Revenue (Charged)				
1	5-Secretariat of the Governor	618.85	589.98	28.87	87.76
2	13-Interest Payment	239486.66	226707.67	12778.99	925.68
3	16-National Savings	255.62	237.18	18.44	21.53
4	34- Jharkhand Public Service Commission	484.20	438.67	45.53	130.00
5	28-High Court of Jharkhand	3747.54	3686.28	61.26	469.82
	Total Revenue Charged	**244592.87**	**231659.78**	**12933.09**	**1634.79**
	Revenue (Voted)				
6	1-Agriculture and Sugarcane Development Department	62560.35	42310.54	20249.81	2632.17
7	2-Animal Husbandry Department	13098.95	10809.30	2289.65	862.26
8	4-Cabinet Secretariat and Co-ordination Department	2111.29	2054.57	56.72	1022.85
9	10- Energy Department	107418.31	87688.73	19729.58	280.50
10	11-Excise and Prohibition Department	1742.03	1639.13	102.90	136.85
11	12-Finance Department	4245.70	3701.09	544.61	461.46
12	17- Finance (Commercial Tax) Department	5617.83	5073.16	544.67	580.05
13	19-Forest and Environment Department	24696.82	22020.28	2676.54	2543.72
14	20-Health, Medical Education and Family Welfare Department	108602.23	81629.79	26972.44	820.85
15	23-Industries Department	22690.45	19572.08	3118.37	12622.94
16	25-Institutional Finance and Programme Implementation Deptt.	384.09	151.85	232.24	10.65
17	26- Labour Employment and Training Department	82104.43	65862.58	16241.85	3065.35
18	27-Law Department	17694.46	16372.47	1321.99	3101.37
19	29-Mines & Geology Department	2626.40	1848.42	777.98	43.83
20	33-Personnel & Administrative Reforms Department	1371.76	1229.41	142.35	180.34
21	35-Planning and Development Department	23061.20	20753.63	2307.57	26870.98
22	36- Drinking Water and Sanitation Department	19099.80	18681.59	418.21	288.97
23	38- Registration Department	1830.94	1136.34	694.60	253.00

Appendix 2.4 continued..

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
24	39- Disaster Management Department	36260.89	22072.42	14188.47	12500.00
25	40- Revenue and Land Reform Department	31785.13	24982.22	6802.91	1112.52
26	42-Rural Development Department	83637.42	61958.94	21678.48	21.52
27	43-Science and Technology Department	7129.24	5465.16	1664.08	2364.49
28	45-Information Technology Department	6180.50	1272.18	4908.32	556.29
29	46-Tourism Department	878.50	802.09	76.41	160.75
30	47-Transport Department	51365.64	49200.30	2165.34	31009.00
31	48-Urban Development Department	30702.36	26488.65	4213.71	5252.52
32	49- Water Resources Department	30753.24	22464.88	8288.36	88.89
33	50-Minor Irrigation Department	8090.96	6201.72	1889.24	14.40
34	51- Welfare Department	75097.65	62604.86	12492.79	18421.56
35	52-Art, Culture, Sports & Youth Affairs Department	6483.41	3388.45	3094.96	743.02
36	54-Dairy	8243.19	6081.93	2161.26	26.50
37	56-Panchayati Raj & N.R.E.P.(Special Division) Department	127229.76	110216.29	17013.47	14010.18
38	58-Secondary Education	62916.37	47549.82	15366.55	4608.39
39	60-Social Welfare, Women and Child Development Department	80557.11	59472.31	21084.80	1962.05
	Total Revenue Voted	**1148268.41**	**912757.18**	**235511.23**	**148630.22**
	Total Revenue	**1392861.28**	**1144416.96**	**248444.32**	**150265.01**
	Capital (Voted)				
40	22-Home Department	11835.20	10623.53	1211.67	342.10
41	30- Minorities Welfare	10850.11	7045.65	3804.46	5192.93
42	41- Road Construction Department	169160.00	79666.21	89493.79	500.00
43	43-Science & Technology Department	7567.00	3320.45	4246.55	980.86
44	46-Tourism Department	1890.00	1842.20	47.80	87.00
45	47-Transport Department	1475.00	318.96	1156.04	88.00
Total Capital (Voted)		**202777.31**	**102817.00**	**99960.31**	**7190.89**
Total Capital		**202777.31**	**102817.00**	**99960.31**	**7190.89**
Grand Total		**1595638.59**	**1247233.96**	**348404.63**	**157455.90**

Appendix 2.5
Excess/ Insufficient re-appropriation of funds
(Reference: Paragraph 2.4.6.; Page-39)

(₹ in lakh)

Sl. No.	Number and Name of Grant/Appropriation	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess (+)
1	10-Energy Department	3451-00-090-13	2	1.5	-5.72
2	11-Excise & Prohibition Department	2039-00-001-04	0.65	0	-13.26
3	17-Finance (Commercial Tax) Department	2040-00-101-02	25	30	-45.13
4	20-Health, Medical Education and Family Welfare Department	2251-00-090-07	22.39	0	-4.62
5	36-Drinking Water & Sanitation Department	2215-01-101-04	118.39	0	-21.07
6	39-Disaster Management Department	2245-80-102-01	250	0	-2.80
7	41-Road Construction Department	3054-80-001-02	8	0	-21.65
8		3054-80-001-08	3	0	-6.31
9	46-Tourism Department	3452-80-001-01	1.5	8	-1.11
10	56-Panchayati Raj and National Rural Employment Programme (Special Division) Department	2515-196-01	280	0	-207.67
11		2515-198-01	839.75	0	-165.59
			1550.68	**39.5**	**-494.93**
12	26-Labour, Employment & Training Department	2235-03-101-05	0	236.61	188.08
13		2235-03-101-06	0	150.12	15.61
14		2235-03-796-04	0	53.38	66.72
15		2235-03-796-05	0	747.48	99.63
16	36-Drinking Water & Sanitation Department	2215-01-101-02	9.05	90.2	2.25
17		2215-01-101-01	0	9.65	11.60
18		2215-01-102-02	0.2	2	58.62
19		2215-02-105-01	0	25	4.20
20	18-Food, Public Distribution and Consumer Affairs Department	3451-00-090-11	0	1.9	4.03
			9.25	**1316.34**	**450.74**
21	13-Interest Payment	2049-60-701-01	285.00	0	13.46
22	26-Labour, Employment & Training Department	2235-03-101-03	386.72	0	42.69
23		2235-03-489-03	50.00	0	9.48
24		2235-03-796-03	973.26	0	46.95
25	5-Secretariat of the Governor	2012-03-090-01	5.57	0	34.62
			1700.55	**0**	**147.20**

Appendix - 2.6
Surrenders in excess of actual savings (₹ 50 lakh or more)
(Reference: Paragraph: 2.4.7; Page-40)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	Revenue (Charged)				
1	*5-Secretariat of the Governor*	*7.07*	*1.17*	*1.31*	*0.14*
	Total Revenue (Charged)	**7.07**	**1.17**	**1.31**	**0.14**
	Revenue (Voted)				
2	10-Energy Department	1076.99	200.10	200.63	0.53
3	23-Industries Department	353.13	157.41	157.91	0.50
4	27-Law Department	207.96	44.23	44.54	0.31
5	36-Drinking Water and Sanitation Department	193.89	7.07	7.24	0.17
	Total Revenue (Voted)	**1831.97**	**408.81**	**410.32**	**1.51**
	Total Revenue	**1839.04**	**409.98**	**411.63**	**1.65**
	Capital (Voted)				
6	41-Road Construction Department	1696.60	899.94	912.14	12.20
Total Capital (Voted)		**1696.60**	**899.94**	**912.14**	**12.20**
Grant Total (Revenue+Capital)		**3535.64**	**1309.92**	**1323.77**	**13.85**

Appendix 2.7
Details of saving of ₹ 1 crore and above not surrendered
(Reference Paragraph 2.4.8; Page-40)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
	Revenue			
1	1- Agriculture and Sugarcane Development Department	228.82	48.62	180.20
2	2- Animal Husbandry Department	31.52	8.04	23.48
3	13-Interest Payment	137.05	33.12	103.93
4	18-Food, Public Distribution & Consumer Affairs Deptt.	168.01	139.23	28.78
5	20-Health, Medical Education & Family Welfare Deptt.	277.93	238.21	39.72
6	22- Home Department	256.17	188.44	67.73
7	26-Labour Employment and Training Department	193.07	188.59	4.48
8	29-Mines and Geology Department	8.22	2.46	5.76
9	35- Planning & Development Department	291.79	281.62	10.17
10	38- Registration Department	9.48	3.45	6.03
11	39- Disaster Management	266.88	126.23	140.65
12	40- Revenue and Land Reforms Department	79.15	75.35	3.80
13	41- Road Construction Department	18.02	10.56	7.46
14	42- Rural Development Department	217.00	188.14	28.86
15	47-Transport Department	331.74	330.35	1.39
16	48- Urban Development Department	94.66	90.03	4.63
17	49- Water Resources Department	83.77	75.56	8.21
18	50- Minor Irrigation Department	19.04	17.02	2.02
19	51- Welfare Department	309.14	67.81	241.33
20	52- Art, Culture, Sports & Youth Affairs Department	38.38	36.28	2.10
21	56- Panchayati Raj & N.R.E.P.(Spl. Division) Department	310.24	299.17	11.07
22	57- Housing Department	1.55	0.23	1.32
23	58-Secondary Education	199.75	150.10	49.65
24	59-Primary & Public Education	802.81	164.14	638.67
25	60-Social Welfare, Women & Child Development Deptt.	230.47	202.37	28.10
	Capital			
1	1-Agriculture & Sugarcane Development Department	1.00	0.00	1.00
2	20-Health, Medical Education & Family Welfare Deptt.	177.72	172.41	5.31
3	22- Home Department	15.54	11.79	3.75
4	30- Minorities Welfare	89.97	80.48	9.49
6	42- Rural Development Department	47.71	40.77	6.94
7	46- Tourism Department	1.35	0.75	0.60
8	48- Urban Development Department	816.06	674.20	141.86
9	49- Water Resources Department	714.70	620.80	93.90
10	50- Minor Irrigation Department	438.93	417.22	21.71
11	51- Welfare Department	34.36	17.26	17.10
12	55- Rural Works Department	48.33	33.96	14.37
	Total	**6990.33**	**5034.76**	**1955.57**

Appendix - 2.8
Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2012
(Reference Paragraph 2.4.8; Page-40)

(₹ in crore)

Sl. No.	Number and name of Grants/Appropriation	Major Head	Amount of Surrender
1	10-Energy Department		97.50
2		2801-01-796-02	28.88
3		2801-01-800-02	46.20
4		6801-00-800-12	350.00
5		6801-00-800-05	150.00
6		6801-00-789-03	13.26
7		6801-00-796-03	51.56
8		6801-00-800-03	82.50
9		6801-00-789-07	40.50
10		6801-00-796-07	157.50
11		6801-00-800-07	252.00
12		6801-00-800-01	15.54
13	13-Interest Payment	2049-01-200-02	11.85
14	14-Repayment of Loans	6003-00-109-08	10.81
15	18-Food, Public Distribution and Consumer Affairs Department	3456-00-796-02	11.87
16		3456-00-796-19	14.25
17	19-Forest and Environment Department	2406-01-105-38	12.15
18	20-Health, Medical Education and Family Welfare Department	2210-01-001-08	17.00
19		2211-00-101-01	122.64
20		4210-02-796-48	24.10
21		4210-02-796-36	12.39
22		4210-02-796-35	14.88
23		4210-02-110-31	11.65
24	21-Higher Education	2202-03-102-15	13.68
25	22-Home Department	2055-00-109-01	96.22
26		2055-00-104-02	16.05
27	26-Labour, Employment and Training Department	2230-03-101-02	13.52
28	27-Law Department	2014-00-105-05	16.52
29	30-Minorities Welfare	4225-80-796-12	17.32
30		4225-80-796-08	46.46
31	35-Planning and Development Department	2053-00-800-15	12.50
32		2053-00-800-11	84.33
33		2053-00-796-11	50.00
34		2235-02-796-01	39.18
35		2235-02-102-01	43.79
36	36-Drinking Water and Sanitation Department	4215-01-102-02	13.64
37	39-Disaster Management	2245-02-101-02	24.73
38		2245-01-102-02	32.40
39		2245-01-101-02	20.00
40	40-Revenue and Land Reforms Department	2029-00-102-15	11.05
41	42-Rural Development Department	2501-06-800-01	14.79

Appendix 2.8 continued....

Sl. No.	Number and name of Grants/Appropriation	Major Head	Amount of Surrender
42		2501-06-796-01	18.83
43		2505-02-796-04	11.46
44		2505-01-796-02	24.78
45		2505-01-702-02	12.48
46		2515-00-796-29	18.05
47		2515-00-102-29	14.35
48		4515-00-796-10	18.28
49		4515-00-103-10	11.56
50	47-Transport Department	3055-00-190-01	26.38
51		3075-60-796-02	120.00
52		3075-60-101-02	80.00
53	48-Urban Development Department	2217-80-193-08	10.00
54		2217-80-192-08	25.96
55		2217-80-191-29	10.00
56		4217-60-796-36	14.94
57		4217-60-796-30	38.32
58		4217-60-789-33	10.49
59		4217-60-190-31	15.61
60	49-Water Resources Department	4701-80-796-73	47.26
61		4700-80-796-10	26.88
62		2701-03-001-08	24.67
63		2701-03-001-07	12.23
64		2701-03-001-06	11.62
65		2700-01-001-02	19.35
66	50-Minor Irrigation Department	4702-00-796-30	32.22
67		4702-00-101-33	16.69
68	56-Panchayati Raj & N.R.E.P. (Special Divisional) Department	2515-00-001-03	35.28
69		2515-00-198-02	21.00
70		2515-00-198-03	25.19
71	58-Secondary Education	2202-02-109-01	40.39
72		4202-01-796-03	11.00
73	59-Primary and Public Education	2202-01-101-01	157.60
74	60-Social Welfare, Women and Child Development Department	2235-02-796-59	60.30
75		2235-02-796-51	13.21
76		2235-02-103-59	47.70
77		2235-02-102-51	19.15
78		2236-02-789-02	13.64
79		2236-02-101-02	20.75
TOTAL			**3252.83**

Appendix-2.9
Rush of expenditure at the end of the year
(Reference: Paragraph 2.4.9; Page-40)

(₹ in crore)

Sl. No	Grant Number and Name	Head	Expenditure incurred during January to March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage to total expenditure during	
						Jan-March 2012	March 2012
1	17-Finance(Commercial Tax) Department	2040	26.15	20.48	50.2	52	41
2	37- Rajbhasha Department	2053	237.77	190.32	331.57	72	57
3	52- Art, Culture, Sports & Youth Affairs Department	2204	22.28	19.74	29.48	76	67
4	24-Information and Public Relation Department	2220	30.52	25.00	47.66	64	52
5	51- Welfare Department	2225	397.79	336.03	623.99	64	54
6	26-Labour Employment and Training Department	2230	88.97	78.26	127.44	70	61
7	1-Agriculture and Sugarcane Development Department	2401	211.34	165.14	303.7	70	54
8	54- Dairy	2404	50.32	35.12	60.82	83	58
9	53- Fishery	2405	26.61	22.61	37.56	71	60
10	1-Agriculture and Sugarcane Development Department	2415	60.83	34.69	84.75	72	41
11	9-Co-operative Department	2425	104.06	96.16	138.48	75	69
12	42- Rural Development Department	2505	122.01	95.23	232.83	52	41
13	42- Rural Development Department	2515	889.36	778.33	1389.17	64	56
14	10- Energy Department	2810	35.00	35.00	35.00	100	100
15	23- Industries Department	2851	66.24	43.61	107.46	62	41
16	23- Industries Department	2852	57.8	54.64	86.34	67	63
17	8- Civil Aviation Department	3053	66.47	66.43	66.67	100	100
18	47-Transport Department	3075	450.25	450.25	450.25	100	100
19	22-Home Department	4055	93.67	60.91	105.19	89	58
20	52-Art, Culture, Sports & Youth Affairs Department	4202	55.53	48.07	75.98	73	63
21	20-Health, Medical Education and Family Welfare Department	4210	101.72	70.22	163.53	62	43
22	48- Urban Development Department	4217	162.62	160.86	176.09	92	91
23	30-Minorities Welfare	4225	193.26	169.07	204.2	95	83
24	9-Co-operative Department	4425	20.03	20.03	26.08	77	77
25	49-Water Resources Department	4701	64.75	49.35	85.97	75	57
26	41- Road Construction Department	5054	532.05	359.17	796.66	67	45

Appendix 2.10
Programme funds budgeted under minor head "800-Other expenditure"
(Reference: Paragraph 2.6; Page-42)

Sl. No.	Grant No.	Plan/ Non-Plan/ CSS/ CPS	Classification	Sub Head / Purpose	Sub Head	Budget Provision (₹ in crore)
1	1	Plan	2401-800-09	Development of departmental basic infrastructures	109-Extension and Training of Farmers	6.65
2	10	Plan	2801-01-800-10	Village electrification	001-Direction and Administration under 06-Village Electrification	5.60
3	10	Plan	2801-80-800-07	Consultant and other works(including new technology),Grants for support to successor company of JSEB	004-Research and Development	130.00
4	10	Plan	2801-80-800-08	Consultant and other works(including new technology),energy efficiency conservation /consultancy	004-Research and Development	4.50
5	19	Plan	2406-01-800-13	Urban development and road side plantation	102-Social and Commercial Farms	17.97
6	20	Plan	2210-03-800-14	Multi sectoral development programme(state share)	110-Dispensaries	5.00
7	20	Plan	2210-03-800-15	NRHM(State share)	110-Dispensaries	90.00
8	20	Plan	4210-02-800-03	Construction of building for AYUSH programme	110-Dispensaries	0.34
9	42	Plan	2053-00-800-10	Mukhyamantri Vikas Yojana	094-Other Establishment	24.64
10	42	Plan	2501-06-800-01	Swarn Jayanti Gram Swarojgar Yojana	101-SGSY	21.39
11	42	Plan	2501-06-800-04	Swarn Jayanti Gram Swarojgar Yojana	101-SGSY	9.60
12	42	Plan	2501-06-800-05	Swarn Jayanti Gram Swarojgar Yojana	101-SGSY	19.80
13	42	Plan	2501-06-800-06	Swarn Jayanti Gram Swarojgar Yojana	101-SGSY	0.48
14	43	Plan	2203-00-800-46	State Education council	103-ITI	0.03
15	58	Plan	2202-02-800-04	Sainik School, Tilaiya	110-Non-Government Schools	0.42
Total						**336.42**

Appendix 3.1
Outstanding Abstract Contingent bills in selected Departments
(Reference: Paragraph 3.1& 3.2; Page-46 & 47)

(₹in crore)

Financial Year	Human Resources Development		Home		Rural Development		Total in selected Departments	
	AC Bill Amount	Outstanding Amount	AC Bill Amount	Outstanding Amount	AC Bill Amount	Outstanding Amount	AC Bill Amount	Outstanding Amount
1	2	3	4	5	6	7	(2+4+6)	(3+5+7)
2009-10	73.24 (94)	70.30 (87)	156.50 (291)	90.00 (210)	145.81 (149)	88.30 (140)	375.55 (534)	248.60 (437)
2010-11	54.14 (54)	43.97 (49)	68.96 (97)	15.68 (60)	183.46 (206)	136.68 (192)	306.56 (357)	196.33 (301)
2011-12	678.88 (43)	665.50 (37)	242.05 (79)	223.15 (66)	128.23 (106)	123.14 (102)	1049.16 (228)	1011.79 (205)
Total	**806.26 (191)**	**779.77 (173)**	**467.51 (467)**	**328.83 (336)**	**457.50 (461)**	**348.12 (434)**	**1731.27 (1119)**	**1456.72 (943)**

Source : VLC database (outstanding position as on 10 September 2012)
Figures in brackets denotes numbers of AC bills

Appendix 3.2
Drawal of funds through AC Bills (test-checked) during 2009-12
(Reference: Paragraph 3.3 & 3.7; Page-48 & 51)

(₹ in crore)

Programmes	Department	Sl.	Purpose/Scheme	No. of Bills	Amount
Flagship programmes	HRD	1	Sarva Shiksha Abhiyan*	6	607.00
	HRD	2	Mid Day Meal Scheme	24	47.79
	HRD	3	Saakshar Bharat Programme	1	4.00
	Home	4	Modernisation of Police Force	15	274.96
Total(A)				**46**	**933.75**
State Schemes	HRD	5	School Health and Hygiene Programme	1	0.03
	RD	6	MLA-LAD Scheme	54	99.76
Total(B)				**55**	**99.79**
Other Plan /Capital Expenditure	RD	7	Repairing of houses constructed under IAY, harijan basti etc.	3	0.43
	RD	8	Purchase of Vehicles for Blocks	3	0.60
	Home	9	Construction works in Jail and schemes for providing basic amenities to police forces	87	32.31
	HRD	10	Construction of buildings to strengthen and develop basic infrastructure in Primary and Middle schools	9	12.88
	HRD	11	Free text books to students belonging to general and backward caste studying in class I to VIII in Primary and Middle schools	3	8.00
	HRD	12	Establishment cost of Kasturba Gandhi Balika Vidyalaya- as assistance by State Government	3	25.00
	HRD	13	Award to teachers of primary and middle schools	3	0.04
	HRD	14	Seminar and Symposium for educational programme	1	0.01
	RD	15	Construction of Panchayat Bhawan	3	0.14
	RD	16	Construction and repair of Block buildings	4	4.05
Total (C)				**119**	**83.46**
Grants booked as AC bill by treasury	HRD	17	Nirdhanta-sah-Medha Chaatrabriti Yojna	1	0.07
	RD	18	Adarsh Gram Yojna	6	9.03
	RD	19	BRGF, IAP, Electrification	6	41.48
	RD	20	Salaries to Zila Parishad	1	0.09
Total (D)				**14**	**50.67**
Expenditure of Contingent Nature	RD	21	Panchayat election	3	2.22
	Home	22	Permanent advance to different police stations	2	0.08
	Home	23	Election work	2	0.14
	Home	24	Rent charge for stay of CRPF at Bazar Samittee	1	0.01
	Home	25	Telephone bills & fuel charges	3	0.04
Total (E)				**11**	**2.49**
Grand Total				**245**	**1170.16**

HRD : Human Resources Development RD:Rural Development and Panchyati Raj & NREP (Special Division)
*including Kasturba Gandhi Balika Vidyalaya (KGBV) and National Programme for Education of Girls at Elementary Level (NPEGEL)

Appendix 3.3
Drawal of funds to avoid lapse of allotment
(Reference: Paragraph 3.5; Page-50)

(₹in lakh)

DDO's Name	Purpose	Bill No.	Date of drawal	Amount	Disbursement by the DDOs		Balance with the DDO	Refund by Implementing Agencies (IA) out of disbursed amount	Amount remained unutilised with the IA out of amount received	Reasons for under utilisation by the implementing agencies
					Date	Amount				
DSE, Dhanbad	Construction of building to strengthen and develop basic infrastructures in Primary & Middle school	78/09-10	31.03.10	13.50	May 10 to July 10	13.50	Nil			Due to non-availability of land and refusal of VECs to construct class rooms at old estimated rate etc.
		76/09-10	31.03.10	423.00	May 10 to July 10	229.50	193.50	76.50	67.50	
		77/09-10	31.03.10	157.50	May 10 to July 10	157.50	Nil			
DSE, Dhanbad	Construction of store cum kitchen shed under MDM	119/11-12	31.03.12	193.20	June 12	190.80	2.40			Works not started.
DSE, Palamu	Construction of building to strengthen and develop basic infrastructures in Primary & Middle school	276/09-10	03.03.10	13.35	April 10 & May 10	13.35	Nil	4.45	151.30	Due to non-availability of land, escalation of cost etc.
		277/09-10	31.03.10	445.00	April 10 & May 10	445.00	Nil			
DSE, Godda	MDM	88/11-12	31.03.12	118.44	Not Disbursed	Nil	118.44			The DSE kept the entire funds in Bank Accounts.
	Construction of store cum kitchen shed under MDM	86/11-12	31.03.12	51.78	Not Disbursed	Nil	51.78			
	Award to teachers of Primary and middle schools	83/11-12	29.03.12	0.55	Not Disbursed	Nil	0.55			
	Seminar and Symposium for educational programmes	81/11-12	29.03.12	1.00	Not Disbursed	Nil	1.00			
Total				**1417.32**		**1049.65**	**367.67**	**80.95**	**218.80**	

Appendix 3.4
Repeated drawal of Abstract Contingent bills
(Reference: Paragraph 3.6; Page-50)

(₹in lakh)

Sl.	Drawing & Disbursing Officers	Bills drawn during	No. of Bills drawn	Amount
A. Human Resources Development Department				
1	District Superintendent of Education, Dhanbad	31 March 2010 to 31 March 2012	12	2124.71
2	District Superintendent of Education, Godda	12 December 2009 to 31 March 2012	12	1019.26
3	District Superintendent of Education, Jamtara	30 March 2010 to 03 March 2011	7	469.41
4	District Superintendent of Education, Palamu	03 March 2010 to 31 March 2011	5	1985.13
5	Director, Primary Education, Ranchi	02 October 2011 to 12 March 2012	10	61900.00
6	Director, Secondary Education, Ranchi	13 October 2009 to 31 March 2012	4	2507.00
	Total (A)		**50**	**70005.51**
B. Home Department				
1	Dy. Superintendent of Police, Lohardaga	24 November 2009 to 22 November 2011	9	113.11
2	Dy. Superintendent of Police, Ranchi	12 November 2009 to 04 November 2011	10	66.28
3	Estimating Officer, RDS, Saraikela	23 February 2010 to 05 March 2010	2	99.61
4	IG, Modernisation and Provisioning, Ranchi	06 February 2010 to 14 March 2012	15	27495.73
5	Superintendent Mandal Kara, Garhwa	06 March 2010 to October 2011	10	187.30
6	Superintendent LNJPN, Central Jail, Hazaribag	31 March 2010 to 31 March 2012	7	581.80
7	Superintendent Mandal Kara, Lohardaga	25 January 2010 to 19 March 2012	27	310.01
8	Superintendent BMCJ, Ranchi	14 March 2010 to 31 March 2012	16	174.03
9	Superintendent Mandal Kara, Chaibasa	26 February 2010 to 27 December 2011	12	1417.48
	Total (B)		**108**	**30445.35**
C. Rural Development and Panchayati Raj & NREP (Spl. Division) Department				
1	Deputy Commissioner, Chatra	30 March 2010 to 30 March 2011	2	398.08
2	Deputy Development Commissioner, Dumka	28 March 2011 to 01 March 2012	9	1600.00
3	Deputy Development Commissioner, Gumla	13 March 2010 to 17 March 2012	13	1800.00
4	Deputy Development Commissioner, Hazaribag	31 March 2010 to 31 December 2011	9	2304.00
5	Deputy Development Commissioner, Jamshedpur	09 March 2010 to 31 March 2011	7	1344.00
6	Deputy Development Commissioner, Ranchi	01 October 2010 to 29 November 2011	11	1642.00
7	Deputy Commissioner, Ranchi	03 March 2011 to 29 March 2012	9	128.27
8	Deputy Development Commissioner, Chaibasa	11 February 2010 to 04 February 2012	5	1286.52
Total (C)			**65**	**10502.87**
Grand Total (A+B+C)			**223**	**110953.73**

Appendix 3.5
Funds kept in Savings Bank Account by JPHCL
(Reference: Paragraph 3.7; Page-51)

(₹ in crore)

Sl. No.	Funds transferred by	Purpose	Name of Bank in which Funds were kept	Date of Deposit in Bank	Amount
1	Inspector General (Modernisation & Provisioning)	Construction of LS / US Qtrs. and Police line at Pakur, Lohardaga, Latehar, Koderma & Giridih	Punjab National Bank , Ranchi	16.03.2012	20.00
		Different works at PTC, Hazaribagh	State Bank of India, Hatia	15.02.2010	2.00
		Construction. of Police line at Latehar, Lohardaga, Giridih and Koderma	-do-	15.02.2010	8.00
		Construction of Central Training Institute for Home guard (Phase-1)	-do-	15.02.2010	0.55
		Construction of Central Training Institute for Home guard (Phase-1)	-do-	15.02.2010	0.15
		Construction of LS/US Qtrs, new Thana Bhawan, Basic amenities for training, Central Police. Hospital	-do-	15.02.2010	7.65
		-do-	-do-	15.02.2010	7.25
		Construction of LS/US Qtrs	-do-	25.02.2010	10.00
		-do-	-do-	25.02.2010	10.00
	Total				**65.60**
2	Superintendent of Police, Khunti	Construction of 02 units of portable huts for Kobra camp in Khunti district	Punjab National Bank, Ranchi	11/2010	1.09
Grand Total					**66.69**

Appendix 4.1
Utilisation certificates outstanding as on 31 March, 2012
(Reference: Paragraph 4.1; Page-53)

(₹ in crore)

Department	Up to 2010-11 (GIA sanctioned up to 2009-10)		During 2011-12 (GIA sanctioned up to 2010-11)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	441	1057.45	49	561.92	490	1619.37
Human Resources	277	1127.20	49	120.34	326	1247.54
Co-operative	63	139.42	63	123.01	126	262.43
Animal Husbandry	65	21.70	8	7.97	73	29.67
Medical	9	76.55	3	50.67	12	127.22
Welfare	96	84.16	32	100.28	128	184.44
Agriculture	61	50.56	4	8.70	65	59.26
Land Revenue	2	0.63	0	0.00	2	0.63
Urban Development	2808	700.78	837	235.46	3645	936.24
Others	486	1227.26	379	1241.98	865	2469.24
Total	**4308**	**4485.71**	**1424**	**2450.33**	**5732**	**6936.04**

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

Appendix 4.2
List of units identified u/s 14 & 15 of CAG DPC Act
(Reference: Paragraph 4.2.1; Page-54)

S.No.	Department	Name of the office	District	Periodicity of audit	Accounts due from
1	Art, Culture, Sports and Youth Affairs	National Games Organising Committee, NGOC, Morabadi, Ranchi	Ranchi	Annual	2009-10
2	Human Resources Development	Distt Programme Officer, SSA,	Bokaro	Annual	2006-07
3	Human Resources Development	Distt Programme Officer, SSA,	Chaibasa	Annual	2011-12
4	Human Resources Development	Distt Programme Officer SSA	Chatra	Annual	2006-07
5	Human Resources Development	Distt Programme Officer, SSA,	Daltonganj	Annual	2011-12
6	Human Resources Development	Distt Programme Officer, SSA	Deoghar	Annual	2010-11
7	Human Resources Development	Distt Programme Officer, SSA,	Dhanbad	Annual	2006-07
8	Human Resources Development	Distt Programme Officer, SSA,	Dumka	Annual	2008-09
9	Human Resources Development	Distt Programme Officer, SSA,	Garhwa	Annual	2006-07
10	Human Resources Development	Distt Programme Officer, SSA,	Godda	Annual	2011-12
11	Human Resources Development	Distt Programme Officer, SSA,	Gumla	Annual	2006-07
12	Human Resources Development	Distt Programme officer, SSA	Hazaribagh	Annual	2007-08
13	Human Resources Development	Distt Programme Officer, SSA,	Jamshedpur	Annual	2011-12
14	Human Resources Development	Distt Programme Officer, SSA,	Jamtara	Annual	2006-07
15	Human Resources Development	Distt Programme Officer, SSA,	Khunti	Annual	2006-07
16	Human Resources Development	Distt Programme Officer, SSA,	Koderma	Annual	2006-07
17	Human Resources Development	Distt Programme Officer, SSA,	Latehar	Annual	2006-07
18	Human Resources Development	Distt Programme Officer, SSA,	Lohardaga	Annual	2011-12
19	Human Resources Development	Disstt programme officer SSA ,	Pakur	Annual	2008-09
20	Human Resources Development	Distt Programme Officer, SSA,	Ramgarh	Annual	2011-12
21	Human Resources Development	Director Jharkhand Education Project Council	Ranchi	Annual	2007-08
22	Human Resources Development	Distt Programme Officer, SSA,	Ranchi	Annual	2006-07
23	Human Resources Development	Distt Programme Officer, SSA,	Sahebganj	Annual	2006-07
24	Human Resources Development	Distt Programme Officer, SSA,	Saraikela	Annual	2006-07

Appendix 4.2 continued....

S.No.	Department	Name of the office	District	Periodicity of audit	Accounts due from
25	Human Resources Development	Distt Programme Officer, SSA,	Simdega	Annual	2009-10
26	Human Resources Development	Distt Programme Officer, SSA,	Giridih	Annual	2006-07
27	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Bokaro	Annual	2008-09
28	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Chatra	Annual	2008-09
29	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Deoghar	Annual	2011-12
30	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Dhanbad	Annual	2011-12
31	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Dumka	Annual	2011-12
32	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	East Singhbhum	Annual	2011-12
33	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Garhwa	Annual	2008-09
34	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Giridih	Annual	2011-12
35	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Godda	Annual	2008-09
36	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Gumla	Annual	2011-12
37	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Hazaribagh	Annual	2008-09
38	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Jamtara	Annual	2008-09
39	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Khunti	Annual	2008-09
40	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Koderma	Annual	2008-09
41	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Latehar	Annual	2008-09
42	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Lohardaga	Annual	Nil*
43	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Pakur	Annual	2008-09

Appendix 4.2 continued....

S.No.	Department	Name of the office	District	Periodicity of audit	Accounts due from
44	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Palamu	Annual	2008-09
45	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies) Namkum, Ranchi	Ranchi	Annual	2009-10
46	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Ramgarh	Annual	2008-09
47	Health, Medical Education and Family Welfare	Jharkhand State Health Mission Society, Ranchi	Ranchi	Annual	2011-12
48	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Saraikela Kharsawan	Annual	2008-09
49	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	Simdega	Annual	2008-09
50	Health, Medical Education and Family Welfare	Distt Rural Health Society, (Reproductive Child Health Societies)	West Singhbhum	Annual	2008-09
51	Health, Medical Education and Family Welfare	Principal, RINPAS Kanke	Ranchi	Annual	2006-07
52	Health, Medical Education and Family Welfare	Jharkhand AIDS Control Society, Ranchi	Ranchi	Annual	2001-02
53	Welfare	Director, Bharat Sevasharm Sangh Ghatshila	East Singhbhum	Annual	2011-12
54	Welfare	Director, Bharat Sevasharm Sangh Sonari	Jamshedpur	Annual	2007-08
55	Welfare	Director, RK Mission TB Sanitorium Tipudana	Ranchi	Annual	2006-07
56	Welfare	Director, RK Mission Ashram Morhabadi Ranchi	Ranchi	Annual	2009-10
57	Welfare	Jharkhand Mahila Samakhya Society(JMSS) Kadru Ranchi	Ranchi	Annual	2006-07
58	Health, Medical Education and Family Welfare	Rajendra Institute of Medical Sciences	Ranchi	Annual	Nil*
59	Rural Development	Managing Director, DRDA	Bokaro	Annual	Nil*
60	Rural Development	Managing Director, DRDA	Chatra	Annual	2010-11
61	Rural Development	Managing Director, DRDA	Deoghar	Annual	2009-10
62	Rural Development	Managing Director, DRDA	Dhanabad	Annual	Nil*
63	Rural Development	Managing Director, DRDA	Dumka	Annual	2010-11
64	Rural Development	Managing Director, DRDA	Jamshedpur	Annual	2011-12
65	Rural Development	Managing Director, DRDA	Garhwa	Annual	2011-12
66	Rural Development	Managing Director, DRDA	Giridih	Annual	Nil*
67	Rural Development	Managing Director, DRDA	Godda	Annual	2008-09
68	Rural Development	Managing Director, DRDA	Gumla	Annual	2010-11
69	Rural Development	Managing Director, DRDA	Hazaribagh	Annual	2008-09
70	Rural Development	Managing Director, DRDA	Koderma	Annual	2011-12

Appendix 4.2 continued....

S.No.	Department	Name of the office	District	Periodicity of audit	Accounts due from
71	Rural Development	Managing Director, DRDA	Lohardagga	Annual	Nil*
72	Rural Development	Managing Director, DRDA	Pakur	Annual	Nil*
73	Rural Development	Managing Director, DRDA	Palamau	Annual	2010-11
74	Rural Development	Managing Director, DRDA	Ranchi	Annual	2005-06
75	Rural Development	Managing Director, DRDA	Sahebganj	Annual	2005-06
76	Rural Development	Managing Director, DRDA	Chaibasa	Annual	2009-10
77	Rural Development	Managing Director, DRDA	Jamtara	Annual	2011-12
78	Rural Development	Managing Director, DRDA	Simdega	Annual	Nil*
79	Rural Development	Managing Director, DRDA	Saraikela	Annual	2010-11
80	Rural Development	Managing Director, DRDA	Latehar	Annual	2010-11
81	Rural Development	Managing Director, DRDA	Ramgarh	Annual	2010-11
82	Rural Development	Managing Director, DRDA	Khunti	Annual	2007-08

Source : Permanent Audit Programme Register maintained in the office of the Pr. Accountant General (Audit)
**Account submitted upto 2011-12*

Appendix 4.3
Department-wise break up of cases of misappropriation, losses etc.
(Reference: Paragraph 4.3; Page-55)

(₹ in lakh)

Sl. No.	Name of Department	Up to 5 years	5 to 10 years	No. of cases	Amount
1	Rural Development Department	2	nil	2	21.90
2	Fishery Department	2	nil	2	14.24
3	Industry Department	1	nil	1	1.21
4	Planning and Development Department	1	nil	1	4.58
Total		**6**	**nil**	**6**	**41.93**

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)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as *per cent* to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances–Revenue Receipts–Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts **minus** all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048–Appropriation for reduction of Avoidance of debt.
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 - 5.1 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 subsides 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 unforseen 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 - 5.1 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 1/5th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

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