APPENDICES

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

PROFILE OF JHARKHAND					
A.	**General Data**				
Sl. No.	**Particulars**				**Figures**
1	Area				79714 Sq km
2	Population a				
	a.	As per 2001 Census			2.69 crore
	b.	2010-11			3.30 crore
3	a	Density of Population (As per 2001 Census) (All India Density = 325 persons per Sq.Km)			338 persons per Sq. km.
	b	Density of Population (As per 2011 Census) (All India Density = 382 persons per Sq.Km)			414 persons per Sq. km.
4	Population* below poverty line (BPL) (All India Average = 21.92 %)				40.4 *per cent*
5	a	Literacy (As per 2001 Census) (All India Average = 64.80%)			44 *per cent*
	b	Literacy (As per 2011 Census) (All India Average = 74.04 %)			67.63 *per cent*
6	Infant mortality** (per 1000 live births) (All India = 42 per 1000 live births)				41
7	Gini Coefficient***				
	a.	Rural. (All India = 0.29)			0.24
	b.	Urban. (All India = 0.38)			0.36
8	Gross State Domestic Product (GSDP) 2012-13 at current prices				₹ 156781 crore
9	Per capita GSDP CAGR (2003-04 to 2012-13)		Jharkhand		13.95 *per cent*
			Other General Category States		14.94 *per cent*
10	GSDP CAGR (2003-04 to 2012-13)		Jharkhand		15.62 *per cent*
			Other General Category States		16.37 *per cent*
11	Population Growth (2003-04 to 2012-13)		Jharkhand		14.01 *per cent*
			Other General Category States		13.22 *per cent*
B. Financial Data					
Sl. No.	**Particulars**		**Figures (in *per cent*)**		
			2003-04 to 2011-12		**2003-04 to 2012-13**
	CAGR		**General Category States**	**Jharkhand**	**Jharkhand**
1	a.	of Revenue Receipts	17.48	18.83	17.88
2	b.	of Own Tax Revenue	17.44	16.96	17.10
3	c.	of Non Tax Revenue	12.64	13.46	13.78
4	d.	of Total Expenditure	14.15	17.92	17.69
5	e.	Capital Expenditure	16.83	15.81	17.66
6	f.	of Revenue Expenditure on Education	16.85	19.01	17.71
7	g.	of Revenue Expenditure on Health	15.35	17.85	15.45
8	h.	of Salaries& Wages	14.18	@	@
9	i.	of Pension	18.36	19.29	20.19

**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.

@ figure of Salaries & Wages for the year 2003-04 is not available.

Appendix 1.1 Part B
Structure and Form of Government Accounts
(Reference: Paragraph 1.1; Page 1)

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

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

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

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

PART C: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Contains the summarised statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Accounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarise expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group-wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in statement-2, 3 and 4.
Statement No.8	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A notes on grants given is also included.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under Non–Plan and Plan separately.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2012-13.
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 2012-13.
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 2013.
State mentNo.17	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.18	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.19	Gives the details of earmarked balances of reserve funds.

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

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 expenditureetc, 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)

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore)	87794	100621	125824(P)	140558(Q)	156781(A)
Growth rate of GSDP	4.6	14.6	25.0	11.7	11.5
Source: Directorate of Statistics and Evaluation, Government of Jharkhand.					

P=Provisional Estimate, Q=Quick Estimate, A=Advance 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
Resource Gap	Incremental Non-debt Receipts minus Incremental Primary Revenue Expenditure + Incremental Interest Receipts

Appendix 1.2 Part B
Fiscal Responsibility and Budgetary Management (FRBM) Act, 2007
(Reference: Paragraph 1.1; Page 2)

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, 1.3 &1.9.2; Page 2, 9 & 32)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. *Revenue Receipts*	**13213(84)**	**15118(82)**	**18781(88)**	**22420(89)**	**24770(83)**
(i) Tax Revenue	**3753(28)**	**4500(30)**	**5717(30)**	**6954(31)**	**8224(33)**
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	2996(80)	3597(80)	4473(78)	5522(79)	6422(78)
State Excise	205(6)	323(7)	388(7)	457(7)	578(7)
Taxes on Vehicles	202(6)	234(5)	312(6)	392(6)	465(6)
Stamps and Registration fees	192(5)	238(5)	328(6)	401(6)	492(6)
Land Revenue	53(1)	41(1)	131(2)	53(1)	96(1)
Taxes on Goods and Passengers	54(1)	13	21	41(0)	1(0)
Other Taxes	51(1)	54(2)	64(1)	88(1)	170(2)
(ii) Non Tax Revenue	**1952(15)**	**2254(15)**	**2803(15)**	**3038(14)**	**3536(14)**
(iii) State's share of Union taxes and duties	**5392(41)**	**5547(37)**	**6154(33)**	**7170(32)**	**8188(33)**
(iv) Grants in aid from Government of India	**2116(16)**	**2817(18)**	**4107((22)**	**5258(23)**	**4822(20)**
2. Miscellaneous Capital Receipts	-	-	-	Nil	Nil
3. Recoveries of Loans and Advances	**19**	**22**	**24**	**24**	**43**
4. Total Revenue and Non debt capital receipts (1+2+3)	**13232**	**15140**	**18805**	**22444**	**24813**
5. Public Debt Receipts	**2437(16)**	**3369(18)**	**2447(12)**	**2671(11)**	**5199(17)**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2434	3379	2315	2409	4591
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	229	369
Loans and Advances from Government of India	3	-10	132	33	239
6. Total Receipts in the Consolidated Fund (4+5)	**15669**	**18509**	**21252**	**25115**	**30012**
7. Contingency Fund Receipts	**-**	**-**		**Nil**	**Nil**
8. Public Account Receipts	**8335**	**8242**	**7721**	**10813**	**14495**
9. Total Receipts of the State (6+7+8)	**24004**	**26751**	**28973**	**35928**	**44507**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**12877(79)**	**15128(83)**	**17945(86)**	**20992(86)**	**23400(83)**
Plan	3813(30)	3758(25)	6004(33)	7646(36)	7743(33)
Non Plan	9064(70)	11370(75)	11941(67)	13346(64)	15657(67)
General Services (including interest payments)	4924(38)	6605(44)	6991(39)	7846(37)	8696(37)
Social Services	5385(42)	5610(37)	6707(37)	7287(35)	8309(36)
Economic Services	2533(20)	2913(19)	4247(24)	5859(28)	6395(27)
Grants-in-aid and contributions	35	-	-	-	Nil
11. *Capital Expenditure*	**3051(19)**	**2703(15)**	**2664(13)**	**3159(13)**	**4218(15)**
Plan	3015(99)	2682(99)	2621(98)	3111(98)	4151(98)
Non Plan	36(1)	21(1)	43(2)	48(2)	67(2)
General Services	176(6)	112(4)	120 (4)	156(5)	176(4)
Social Services	1355(44)	825(31)	682(26)	866(27)	1030(25)
Economic Services	1520(50)	1766(65)	1862(70)	2137(68)	3012(71)
12. *Disbursement of Loans and Advances*	**418(3)**	**320(2)**	**308(1)**	**217(1)**	**601(2)**
13. *Total (10+11+12)*	**16346**	**18151**	**20917**	**24368**	**28219**
14. *Repayments of Public Debt*	**863**	**1190**	**1299**	**1639**	**2183**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	716(83)	1068(90)	1063(82)	1406(86)	1525(70)
Net transactions under Ways and Means Advances and Overdraft	9(1)	-	-	78(5)	520(24)
Loans and Advances from Government of India	138(16)	123(10)	236(18)	155(9)	138(6)

Appendix 1.3 continued...

15. *Appropriation to Contingency Fund*	-	-	-	Nil	Nil
16. *Total disbursement out of Consolidated Fund (13+14+15)*	**17209**	**19341**	**22216**	**26007**	**30402**
17. *Contingency Fund disbursements*	-	-	-	-	-
18. *Public Account disbursements*	7185	7290	7400	9728	13417
19. Total disbursement by the State (16+17+18)	**24394**	**26631**	**29616**	**35735**	**43819**
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+)336	(-)10	(+)836	(+)1428	(+)1370
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)3114	(-)3011	(-)2112	(-)1924	(-)3406
22. Primary Deficit(-)/Surplus(+) (21+23)	(-)1227	(-)704	(+)116	(+)343	(-)1015
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1887	2307	2228	2267	2391
24. Financial Assistance to local bodies etc.	2366	2333	3122	4530	1427
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	6	13
Ways and Means Advances availed (days)	-	-	-	6	13
Overdraft availed (days)	-	-	-	Nil	Nil
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	0.03	0.32
27 Gross State Domestic Product (GSDP)[@]	87794	100621	125824	140558	156781
28 Outstanding Fiscal liabilities (year end)	24084	27165	28655	30664	34869
29. Outstanding guarantees (year end) (including interest)	500	500	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
31. Number of incomplete projects (value ₹ 1 crore and above)	247	262	167	182	189
32. Capital blocked in incomplete Projects	1797	1466	1503	573	1972
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	4.3	4.5	4.5	4.9	5.2
Own Non-Tax Revenue/GSDP	2.2	2.2	2.2	2.2	2.3
Central Transfers/GSDP	8.6	8.3	8.2	8.8	8.3
II Expenditure Management					
Total Expenditure/GSDP	18.6	18.0	16.6	17.3	18.0
Total Expenditure/Revenue Receipts	123.7	120.1	111.4	108.7	113.9
Revenue Expenditure/Total Expenditure	78.8	83.3	85.8	86.1	82.9
Expenditure on Social Services (including L&A)/Total Expenditure	41.7	35.8	35.4	33.5	33.2
Expenditure on Economic Services (including L&A)/Total Expenditure	26.9	27.2	30.6	33.6	35.3
Capital Expenditure/Total Expenditure	18.7	14.9	12.7	13.0	14.9
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.6	14.3	12.2	12.3	14.3
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.4	0.0	0.7	1.0	0.9

Appendix 1.3 continued...

Fiscal deficit/GSDP	-3.5	-3.0	-1.7	-1.4	-2.2
Primary Deficit (surplus) /GSDP	-1.4	-0.7	*	*	-0.6
Revenue Deficit/Fiscal Deficit	-10.8	*	-39.6	-74.2	-40.2
Primary Revenue Balance/GSDP	2.5	2.3	2.4	2.6	2.4
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	27.4	27.0	22.8	21.8	22.2
Fiscal Liabilities/RR	182.3	179.7	152.6	136.8	140.8
Primary deficit vis-à-vis quantum spread	(-)2018	(+)647	(+)4753	(+)1509	(+)285
Debt Redemption (Principal +Interest)/ Total Debt Receipts	5.4	3.1	4.3	3.9	Nil
V Other Fiscal Health Indicators					
Return on Investment	Nil	Nil	0.4	1.17	15.00
Balance from Current Revenue (₹ in crore)	2625	2077	4014	6855	5782
Financial Assets/Liabilities	84	85	89	95	98

**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 2012-13
(Reference: paragraph 1.1.1; Page 2)

(₹in crore)

Part A: Abstract of Receipts and Disbursements for the year 2012-13									
Receipts					**Disbursements**				
2011-12			2012-13	2011-12		Non-plan	Plan	Total	2012-13
	Section-A: Revenue								
22419.45	**I.** Revenue Receipts		**24769.56**	20991.58	**I.** Revenue Expenditure	15656.61	7743.26	23399.87	**23399.87**
6953.89	Tax Revenue	8223.67		7845.56	General Services	8474.55	221.94	8696.49	
				7287.03	Social Services	4238.37	4070.22	8308.59	
3038.22	Non-tax Revenue	3535.63		4055.89	Education, Sports, Art and Culture	2911.93	1499.35	4411.28	
				825.66	Health and Family Welfare	550.74	258.00	808.74	
7169.93	State's share of Union Taxes	8188.05		468.72	Water supply, Sanitation, Housing and Urban Development	282.19	359.87	642.06	
				47.66	Information and Broadcasting	34.39	11.88	46.27	
1550.77	Non-plan Grants	1483.41		623.99	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	95.69	468.19	563.88	
2404.61	Grants for State Plan Schemes	2393.94		127.44	Labour and Labour Welfare	43.44	106.99	150.43	
				1119.63	Social Welfare and Nutrition	302.54	1365.94	1668.48	
1302.03	Grants for Central and Centrally Sponsored Plan Schemes	944.86		18.04	Others	17.45	-	17.45	
				5858.99	Economic Services	2943.69	3451.10	6394.79	
				980.60	Agriculture and Allied Activities	381.41	611.03	992.44	
				1688.61	Rural Development	691.43	1076.74	1768.17	
					Special Areas Programmes				
				282.08	Irrigation and Flood Control	281.29	0.11	281.40	
				859.83	Energy	1102.15	458.05	1560.20	
				211.16	Industry and Minerals	42.26	177.85	220.11	
				829.98	Transport	380.73	345.13	725.86	
					Science, Technology and Environment				
				1006.73	General Economic Services	64.42	782.19	846.61	
					Grants-in-aid and Contributions				
				20991.58	**Total**	15656.61	7743.26	23399.87	**23399.87**
	II Revenue Deficit carried over to Section B			1427.87	**II** Revenue Surplus/Deficit carried over to Section B			1369.79	**1369.69**
22419.45	**Total**		**24769.56**	**22419.45**	**Total**				**24769.56**

Appendix 1.4 Part A continued...

Section B									
-0.41	**III** Opening Cash Balance including Permanent Advances and Cash Balance Investment		**116.85**		**III** Opening Over Draft from Reserve Bank of India				
	IV Miscellaneous Capital Receipts			3159.37	**IV** Capital Outlay	67.38	4151.05	4218.43	**4218.43**
				155.56	General Services	67.38	108.53	175.91	
				866.31	Social Services		1029.78	1029.78	
				75.98	Education, Sports, Art and Culture		90.76	90.76	
				163.53	Health and Family Welfare		146.84	146.84	
				422.61	Water supply, Sanitation, Housing and Urban Development		487.42	487.42	
					Information and Broadcasting				
				204.20	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		194.39	194.39	
Section B Others (contd...)									
					Social Welfare and Nutrition		110.37	110.37	
					Others				
				2137.49	Economic Services		3012.74	3012.74	
				55.28	Agriculture and Allied Activities		16.39	16.39	
				849.88	Rural Development		886.85	886.85	
					Special Areas Programmes				
				399.31	Irrigation and Flood Control		591.08	591.08	
					Energy				
					Industry and Minerals		1.00	1.00	
				799.85	Transport		1503.45	1503.45	
				33.18	General Economic Services		13.97	13.97	
				3159.37	Total	67.38	4151.05	4218.43	
23.42	**V** Recoveries of Loans and Advances		**43.11**	217.10	**V** Loans and Advances Disbursed	57.11	543.70	600.81	**600.81**
	From Power Projects			164.95	For Power Projects	-	541.70	541.70	
21.83	From Govt. Servants	22.07		18.11	To Government Servants	18.74	-	18.74	
1.59	From Others	21.04		34.04	To Others	38.37	2.00	40.37	
1427.87	**VI** Revenue Surplus brought down		**1369.69**		**VI** Revenue Deficit brought down				
2671.23	**VII** Public Debt Receipts		**5199.00**	1639.01	**VII** Repayment of Public Debt			2183.06	**2183.06**
	External Debt				External Debt				
2409.51	Internal Debt other than Ways and Means Advances and Over Draft	4591.56		1406.36	Internal Debt other than Ways and Means Advances and Over Draft			1524.50	

Appendix 1.4 Part A continued...

229.19	Transaction under Ways and Means Advances	368.79		77.94	Transactions under Ways and Means Advances			520.04	
	Net Transaction under Over Draft.	-			Net Transaction under Over Draft				
32.53	Loans and Advances from Central Government	238.65		154.71	Repayments of Loans and Advances to Central Government			138.52	
	VIII Appropriation to Contingency Fund		-		**VIII** Appropriation to Contingency Fund				
	IX Amount transferred to Contingency Fund				**IX** Expenditure from Contingency Fund				
10813.40	**X** Public Accounts Receipts		**14494.71**	9727.77	**X** Public Accounts Disbursements			13416.31	**13416.31**
613.38	Small Savings and Provident Funds	667.69		543.74	Small Savings and Provident Funds			645.53	
138.58	Reserve Funds	279.80		243.71	Reserve Funds			403.23	
305.76	Suspense and Miscellaneous	199.00		231.63	Suspense and Miscellaneous			167.60	
4520.03	Remittances	4642.57		4502.89	Remittances			4784.27	
5235.65	Deposits and Advances	8705.65		4205.80	Deposits and Advances			7415.68	
	Inter State Settlement			75.40	Inter-state Settlement			100.00	**100.00**
	XI Closing Over Draft from Reserve Bank of India			116.85	**XI** Cash Balance at the end of the Year			704.75	**704.75**
					Cash in Treasuries and Local Remittances				
				93.85	Deposits with Reserve Bank			-56.50	
				18.59	Departmental Cash Balance including Permanent Advances			14.68	
					Investment of Earmarked Fund				
				4.41	Cash Balance Investment			746.57	
37354.96	**Total**		**45992.92**	**37354.96**	**Total**				**45992.92**

Appendix 1.4 Part B
Summarised financial position of the Government of Jharkhand as on 31 March 2013
(Reference: Paragraphs 1.9.1; Page 31)

(₹ in crore)

As on 31.03.2012	Liabilities		As on 31.03.2013
22285.78	**Internal Debt -**		**25201.59**
8630.39	Market Loans bearing interest	11775.40	
0.17	Market Loans not bearing interest	0.18	
6.30	Loans from Life Insurance Corporation of India	6.30	
3513.94	Loans from other Institutions	3635.54	
151.25	Ways and Means Advances	NIL	
9983.73	Special securities issued to NSS Fund of Central Government	9784.16	
NIL	Overdrafts from Reserve Bank of India	NIL	
2024.41	**Loans and Advances from Central Government -**		**2124.55**
NIL	Pre 1984-85 Loans	NIL	
8.79	Non-Plan Loans	6.38	
2015.62	Loans for State Plan Schemes	2118.17	
	Loans for Central Plan Schemes	NIL	
	Loans for Centrally Sponsored Plan Schemes	NIL	
	Other ways and means advances	NIL	
NIL	**Inter State Settlement**	NIL	
150.00	**Contingency Fund**		**150.00**
1527.70	**Small Savings, Provident Funds, etc.**		**1549.86**
4382.78	**Deposits**		**5673.32**
443.10	**Reserve Funds**		**319.67**
	Remittance Balances	NIL	
78.47	**Suspense and Miscellaneous Balances**		**109.87**
30892.24	**Total**		**35128.85**
	Assets		
21530.92	**Gross Capital Outlay on Fixed Assets -**		**25749.35**
101.86	Investments in shares of Companies, Corporations, etc.	107.11	
21429.06	Other Capital Outlay	25642.24	
75.40	**Inter State Settlement**		**100.00**
7190.15	**Loans and Advances -**		**7747.85**
6583.51	Loans for Power Projects	7125.21	
612.17	Other Development Loans	631.50	
-5.53	Loans to Government servants and Miscellaneous loans	-8.86	
12.14	**Advances**		**12.72**
NIL	**Suspense and Miscellaneous Balances**	NIL	
116.85	**Cash -**		**704.75**
-	Cash in Treasuries and Local Remittances	NIL	
93.85	Deposits with Reserve Bank	-56.50	
	Reserve Fund Investments	NIL	
18.59	Departmental Cash Balance including Permanent Advances	14.68	

Appendix 1.4 Part B continued...

4.41	Cash Balance Investments	746.57	
270.17	**Remittance Balances**		**411.86**
1696.61	**Deficit on Government Account -**		**402.32**
1427.87	(i) Revenue Deficit/surplus of the current year	1369.69	
	(ii) Miscellaneous Deficit		
3124.48	Accumulated deficit/surplus at the beginning of the year	1772.01	
30892.24	**Total**		**35128.85**

 # 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 ₹56.13 lakh (Net credit) 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 2013. Difference is still under reconciliation.

Appendix-1.5

Scheme-wise detail of grants budgeted on recommendation of 13th Finance Commission
(Reference Paragraph 1.3.4; page 14)

(₹ in crore)

Grant No. and Name	Head of Accounts	Scheme	Budget Provision	Expenditure	Excess (+) / Saving(-)
22 Home Department	2055-00-796-69	Recommendation of 13th Finance Commission	11.00	11.00	Nil
	2055-00-800-69	Recommendation of 13th Finance Commission	63.50	63.50	Nil
		Sub total	74.50	74.50	Nil
25 Institutional Finance and Programme Implementation Department	2203-00-001-61	Enrollment Facility to BPL under Unique Identification	11.64	Nil	(-)11.64
	2203-00-796-61	Enrollment Facility to BPL under Unique Identification	11.64	Nil	(-)11.64
		Sub total	23.28	Nil	(-)23.28
26 Labour, Employment and Training Department	2230-03-003-43	Construction of 20 IITs	30.00	30.00	Nil
	2230-03-796-43	Construction of 20 IITs	20.00	17.25	(-) 2.75
		Sub total	50.00	47.25	(-) 2.75
27 Law Department	2014-00-105-04	Court Managers appointed to assist District Judges	4.39	0.78	(-) 03.61
	2014-00-105-05	Constituion of Morning /Evenint court	16.52	Nil	(-) 16.52
	2014-00-105-06	Heritage Court Buildings	2.98	Nil	(-) 2.98
	2014-00-114-08	Training of Arbitrators	5.98	0.13	(-)5.85
	2014-00-114-09	Infrastructure of Judicial Academy	5.97	2.97	(-)3.00
	2014-00-114-10	Training for Judicial Officers	2.64	1.08	(-)1.56
	2014-00-114-11	Mega Lok Adalat and Legall Aid	1.99	Nil	(-) 1.99
		Sub total	40.47	4.96	(-)35.51
28 High Court of Jharkhand	2014-00-102-02	Court Managers appointed to assist Hon'ble High courts	0.40	0.09	(-) 0.31
35 Planning and Development Department	2053-00-094-02	Grants-in-aid for District Renovation Fund	2.00	Nil	(-)2.00
	2053-00-796-19	Grants-in-aid for District Renovation Fund	2.80	Nil	(-)2.80
	3454-02-205-02	Grants for State Statistical System	4.80	Nil	(-)4.80
		Sub total	9.60	Nil	(-)9.60

Appendix 1.5 continued...

Grant No. Department	Head of Accounts	Scheme	Budget Provision	Expenditure	Excess (+) / Saving(-)
39 Disaster Management Department	2245-05-101-05	Central Assistance to State Disaster Response Fund	214.53	209.43	(-)5.10
	2245-05-101-06	State Assistance to State Disaster Response Fund	71.51	69.81	(-)1.70
	2245-80-101-02	Development of Capacity Building for Disaster Management	2.00	Nil	(-)2.00
	2245-80-789-02	Development of Capacity Building for Disaster Management	0.50	Nil	(-)0.50
	2245-80-796-02	Development of Capacity Building for Disaster Management	2.50	Nil	(-)2.50
		Sub total	291.04	279.24	(-)11.80
42 Rural Development Department	4515-00-796-21	Construction of Buildings on Block Level	37.13	37.13	Nil
48 Urban Development Department	2217-80-191-29	Grants to Municipal Corporation	12.00	7.02	(-)9.98
	2217-80-191-30	Grants to Municipal Corporation	10.00	Nil	(-)10.00
	2217-80-192-08	Grants to Municipal Council	22.74	15.08	(-)7.66
	2217-80-192-09	Grants to Municipal Council	14.86	3.05	(-)11.81
	2217-80-193-08	Grants to Nagar Panchayat	19.00	8.33	(-)10.67
	2217-80-193-09	Grants to Nagar Panchayat	12.00	Nil	(-)12.00
		Sub total	90.60	33.48	(-)57.12
49 Water Resources Department	2701-03-001-08	Feeding of Major Irrigation Scheme	24.67	Nil	(-)24.67
50 Minor Irrigation Department	2702-02-005-05	Feeding of Minor Irrigation Scheme	2.33	Nil	(-)2.33
52 Art, Culture, Sports and Youth Affairs Department	2205-00-106-01	13th Finance Commission (Archaeological Survey)	9.00	9.00	Nil
55 Rural Works Department	3054-04-105-01	Maintenance and Repairing of Rural Roads & Buildings	27.00	20.08	(-)6.92
	3054-04-105-02	Maintenance and Repairing of Rural Roads & Buildings	52.00	52.00	Nil
		Sub total	79.00	72.08	(-)6.92

Appendix 1.5 continued...

Grant No. Department	Head of Accounts	Scheme	Budget Provision	Expenditure	Excess (+) / Saving(-)
56 Panchayati Raj	2515-00-196-01	Basic Grants to Zila Parishad	38.28	38.55	(+)0.27
	2515-00-196-02	Special Area Grants to Zila Parishad	7.00	7.12	(+)0.12
	2515-00-196-03	Performance Grants to Zila Parishad	26.26	25.29	(-)0.97
	2515-00-197-01	Basic Grants to Block Panchayat	38.28	40.41	(+)2.13
	2515-00-197-02	Special Area Grants to Block Panchayat	7.00	6.84	(-)0.16
	2515-00-197-03	Performance Grants to Block Panchayat	26.26	26.54	(+)0.28
	2515-00-198-01	Basic Grants to Gram Panchayat for General Area	114.84	118.85	(+)4.01
	2515-00-198-02	Basic Grants to Gram Panchayat for Special Area	21.00	20.52	(-)0.48
	2515-00-198-03	Performance Grants to Gram Panchayat for General Area	78.78	77.84	(-)0.94
		Sub total	357.70	361.96	(+)4.26
59 Primary and Public Education	2202-01-111-33	Special State Share to Sarva Siksha Abhiyaan	136.84	136.84	Nil
	2202-01-789-33	Special State Share to Sarva Siksha Abhiyaan	46.76	46.76	Nil
	2202-01-796-33	Special State Share to Sarva Siksha Abhiyaan	124.40	124.40	Nil
		Sub total	308.00	308.00	Nil
60 Social Welfare, Women and Child Development Department	4235-02-103-59	Construction of Aanganbari Kendra Bhawan under 13th Finance Commission	54.00	54.12	(+) 0.12
	4235-02-796-59	Construction of Aanganbari Kendra Bhawan under 13th Finance Commission	54.00	53.89	(-)0.11
		Sub total	108.00	108.01	(+)0.01
		TOTAL	**1505.72**	**1335.70**	**(-)170.02**

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

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

Appendix-1.7

Extra Interest liabilities on Market loans

(Reference Paragraph 1.12.6; page 42)

(₹ in crore)

Sl. No	Description of Debt-Jharkhand Government Stock	When raised	Amount	Period on which interest payable	Accrued Interest	Interest received from Cash Balance Investment A/C @ 5%	Difference
1.	7.54% 2019	17.04.2009	517.45	17.04.09 to 31.03.10	37.26	24.71	12.55
2.	8.01% 2019	05.08.2009	474.40	05.08.09 to 31.03.10	24.98	15.59	9.39
3.	8.37% 2019	09.09.2009	599.80	09.09.09 to 31.03.10	28.13	16.81	11.32
4.	8.19% 2019	30.10.2009	252.24	30.10.09 to 31.03.10	8.72	5.32	3.40
5.	8.28% 2020	12.05.2010	500.00	12.05.10 to 31.03.11	36.75	22.19	14.56
		Total	2343.89		135.84	84.62	51.22

(Source: Finance Department, Govt. of Jharkhand and RBI's daily cash balance)

Appendix-1.8

Market loans raised by Government as per Advance Indicative Calendar

(Reference Paragraph 1.12.7; page 42)

(₹ in crore)

Year	Actual market borrowing	1st quarter		2nd quarter		3rd quarter		4th quarter	
		As per IC	Actual	As per IC	Actual	As per IC	Actual	As per IC	Actual
2008-09	1486.00	Nil	Nil	Nil	Nil	Nil	195.45	Nil	1290.55
2009-10	1843.98	Nil	517.45	Nil	1074.29	Nil	252.24	Nil	Nil
2010-11	500.00	Nil	500.00	Nil	Nil	Nil	Nil	Nil	Nil
2011-12	1254.05	Nil	Nil	Nil	500.00	Nil	500.00	Nil	254.05
2012-13	3600.00	200.00	200.00	1000.00	300.00	1000.00	500.00	1165.47	2600.00
Total	**8684.03**								

(Source: Finance Department, Govt. of Jharkhand)

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 46)

(₹ 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	710.74	264.25	37
2	2	Animal Husbandry Department	160.71	35.50	22
3	8	Civil Aviation Department	100.58	60.12	60
4	9	Co-operative Department	77.65	21.73	28
5	17	Finance (Commercial Tax) Department	71.02	27.17	38
6	18	Food, Public Distribution and Consumer Affairs Department	1101.10	307.90	28
7	20	Health, Medical Education and Family Welfare Department	1125.53	326.13	29
8	23	Industries Department	287.73	82.94	29
9	24	Information and Public Relation Department	58.40	12.89	22
10	26	Labour, Employment and Training Department	913.15	232.43	25
11	27	Law Department	222.12	52.33	24
12	35	Planning and Development Department	679.24	594.38	88
13	39	Disaster Management Department	444.36	159.06	36
14	40	Revenue and land Reforms Department	338.47	77.18	23
15	42	Rural Development Department	832.84	317.32	38
16	43	Science and Technology Department	92.08	37.03	40
17	45	Information Technology Department	62.20	42.16	68
18	47	Transport Department	449.99	116.55	26
19	48	Urban Development Department	581.90	177.09	30
20	49	Water Resources Department	317.55	92.55	29
21	50	Minor Irrigation Department	77.14	16.24	21
22	51	Welfare Department	816.49	250.26	31
23	52	Art, Culture, Sports and Youth Affairs Department	75.97	27.47	36
24	53	Fishery	61.20	18.39	30
25	54	Dairy	95.42	27.00	28
26	58	Secondary Education	725.48	238.38	33
27	59	Primary and Public Education	4656.04	1493.28	32
28	60	Social Welfare, Women and Child Development Department	1114.29	302.08	27
		Capital			
29	9	Co-operative Department	18.80	16.05	85
30	10	Energy Department	794.00	252.30	32
31	20	Health, Medical Education and Family Welfare Department	407.35	260.52	64
32	30	Minorities Welfare Department	122.49	30.95	25
33	43	Science and Technology Department	65.73	30.49	46
34	47	Transport Department	54.05	49.51	92
35	48	Urban Development Department	689.91	490.99	71
36	49	Water Resources Department	1655.71	1232.85	74
37	50	Minor Irrigation Department	362.19	167.28	46
38	51	Welfare Department	132.01	29.17	22
		TOTAL	**20551.63**	**7969.92**	**39**

Appendix 2.2

Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year 2012-13
(Reference: Paragraph: 2.4.1; Page 47)

(₹ 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	2401-00-796-56	119.00	28.16	Reasons have not been intimated
2	3-Building Construction Department	4059-00-796-53	56.70	50.08	32 lakh was attributed to Procedural delay in technical sanction and sanction of scheme.
3	18-Food, Public Distributionand Consumer Affairs Department	3456-00-102-13	235.83	84.47	Non receipt of allotment from Central Government
4		3456-00-796-13	335.36	88.51	Non-receipt of allotment for food grain from Central Government.
5	20-Health, Medical Education and Family Welfare Department	2211-00-001-03	79.51	69.29	Less sanction of fund from Central Government
6		2211-00-101-01	193.64	141.55	Less sanction of fund.
7		4210-02-796-48	60.00	60.00	Reasons have not been intimated
8	22-Home Department	2055-00-104-04	103.66	29.43	Transfer of Police Staff
9		2055-00-110-01	173.70	46.53	Reasons have not been intimated
10	26-Labour, Employment and Training Department	2235-03-789-03	80.63	27.49	Reasons have not been intimated
11		2235-03-796-03	212.19	41.87	Reasons have not been intimated
12	35-Planning and Development Department	2235-02-102-01	143.87	118.00	Reasons have not been intimated
13		2235-02-796-01	144.00	118.35	Reasons have not been intimated
14		2053-00-796-11	35.00	35.00	Reasons have not been intimated
15		2053-00-796-24	50.00	50.00	Reasons have not been intimated
16		2053-00-796-25	100.00	100.00	Reasons have not been intimated
17		2053-00-800-11	45.95	45.95	Reasons have not been intimated
18		3454-02-204-14	21.56	21.56	Reasons have not been intimated
19	36 Drinking water and Sanitation Department	4215-01-796-02	48.05	20.99	Reasons have not been intimated
20	40- Revenue & Land Reforms Department	2029-00-104-01	162.95	24.60	Reasons have not been intimated
21	41-Road Construction Department	5054-03-337-01	452.14	61.06	Reasons have not been intimated
22		5054-03-796-01	700.00	84.82	Reasons have not been intimated
23		5054-03-796-08	220.00	68.06	Reasons have not been intimated
24		5054-03-796-03	105.00	74.34	Reasons have not been intimated
25	42-Rural Development Department	2501-06-800-01	35.78	28.26	Reasons have not been intimated
26		2501-06-800-05	36.26	36.26	Reasons have not been intimated
27		2505-01-702-02	73.50	35.02	Reasons have not been 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
28	47-Transport Department	3075-60-101-03	40.00	40.00	Reasons have not been intimated
29		3075-60-796-03	60.00	60.00	Reasons have not been intimated
30	48- Urban Development Department	2215-02-191-11	25.00	20.00	Reasons have not been intimated
31		2215-02-796-09	35.00	30.00	Reasons have not been intimated
32		4217-60-191-28	178.00	115.23	Reasons have not been intimated
33		4217-60-191-29	40.00	34.49	Reasons have not been intimated
34		4217-60-191-30	103.00	99.91	Reasons have not been intimated
35		4217-60-796-42	40.00	36.78	Reasons have not been intimated
36		4217-60-796-43	40.00	28.40	Reasons have not been intimated
37	49-Water Resources Department	2700-01-001-02	125.85	22.23	Reasons have not been intimated
38		2701-03-001-08	24.67	24.67	Reasons have not been intimated
39		4700-80-789-09	48.78	26.07	Reasons have not been intimated
40		4700-80-796-10	600.00	424.95	Reasons have not been intimated
41		4701-80-796-73	100.16	97.58	Reasons have not been intimated
42		4700-80-789-10	467.12	467.12	Reasons have not been intimated
43		4700-80-796-11	168.00	107.77	Reasons have not been intimated
44	50-Minor Irrigation Department	4702-00-101-33	100.29	57.94	Reasons have not been intimated
45		4702-00-796-30	160.00	49.23	Reasons have not been intimated
46	51-Welfare Department	2225-02-796-73	31.25	31.25	Non receipt of fund from Central Government
47		2225-02-796-04	71.32	64.41	Non release of fund from Central Government
48	55-Rural Works Department	4515-00-796-04	209.42	28.48	Reasons have not been intimated
49		4515-00-103-04	183.25	44.02	Reasons have not been intimated
50	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	2515-00-001-03	107.81	28.63	Reasons have not been intimated
51		2515-00-001-15	150.00	64.19	Non receipt of fund of first instalment to some district and second instalment to all districts.
52		2515-00-789-15	60.31	37.57	Non receipt of fund of first instalment to some district and second instalment to all districts
53		2517-00-796-15	156.00	119.35	Non receipt of fund of first instalment to some district and second instalment to all districts
54	58-Secondary Education	2202-02-109-01	399.31	124.98	Reasons have not been intimated
55		2202-02-109-35	28.05	28.05	Non receipt of Central share from Central Government
56	59-Primary and Public Education	2202-01-101-01	2554.29	886.58	Excess Provision of fund and rest have not been intimated
57		2202-01-101-03	183.80	127.53	Reasons have not been intimated
58		2202-01-101-05	48.00	21.73	Less receipt of Central Share and final saving have not been intimated
59		2202-01-104-01	56.36	21.93	Excess Provision of fund and final saving have not been 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
60	59-Primary and Public Education	2202-01-111-02	202.85	70.86	Non-receipt of Central Share.
61		2202-01-789-25	73.80	25.78	Non-receipt of Central Share.
62		2202-01-796-04	172.90	117.07	Reasons have not been intimated
63		2202-01-796-25	184.40	64.41	Non-receipt of Central Share.
64	60-Social Welfare, Women and Child Development Department	2235-02-102-51	159.48	36.69	Reasons have not been intimated
65		2235-02-796-51	172.76	30.17	Non- drawal of fund from treasury and final savings have not been intimated
66		2235-02-796-71	30.87	30.80	Non- drawal of fund from treasury and excess provision of fund.
67		2236-02-101-02	80.64	23.49	Non- drawal of fund from treasury and final savings have not been intimated
68		2235-02-103-70	26.37	26.37	Non- drawal of fund from treasury
		Total	**11723.39**	**5386.36**	

Appendix 2.3
Excess over provisions of previous years requiring regularisation
(Reference: Paragraph 2.4.5; Page 52)

Year	Number of grants/ appropriations	Grant/ Appropriation name	Amount of excess (₹ *in crore*)
2001-02	25	Institutional Finance Department	*
2001-02	32	Legislature	0.04
2002-03	10	Energy Department	7.00
2002-03	13	Interest Payment	472.46
2002-03	14	Repayment of Loans	761.96
2002-03	32	Legislature	0.08
2003-04	10	Energy Department	9.63
2003-04	13	Interest Payment	191.28
2003-04	14	Repayment of Loans	674.72
2003-04	39	Relief and Rehabilitation Department	61.33
2003-04	46	Tourism Department	0.29
2004-05	13	Interest Payment	365.80
2004-05	14	Repayment of Loans	133.44
2004-05	23	Industries Department	7.49
2004-05	39	Relief and Rehabilitation Department	69.34
2004-05	40	Revenue and Land Reforms Department	@
2005-06	10	Energy Department	2628.94
2005-06	13	Interest Payments	492.53
2005-06	29	Mines and Geology Department	#
2006-07	13	Interest Payments	833.58
2006-07	14	Repayment of Loans	412.28
2006-07	38	Registration Department	$
2007-08	14	Repayment of Loans	229.64
2007-08	15	Pension	104.80
2008-09	12	Finance Department	137.13
2008-09	14	Repayment of Loans	91.76
2009-10	14	Repayment of Loans	116.71
2010-11	13	Interest Payment	67.35
2010-11	15	Pension	250.95
2010-11	32	Legislature	0.10
2011-12	14	Repayment of Loans	219.56
2011-12	15	Pension	200.60
2011-12	25	Institutional Finance Department	^
Total			**8540.79**

Source: Respective year's Appropriation Accounts
****excess amount was ₹8,807 only***
@ excess amount was ₹1,072 only
 # excess amount was ₹49,670 only
$ excess amount was ₹81,665 only
^ excess amount was ₹11,160 only

Appendix 2.4
Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary
(Reference: Paragraph 2 .4.6; Page 52)

(₹ in lakh)

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
	Revenue (Charged)				
1	13-Interest Payment	243458.02	239124.92	4333.10	1400.00
2	34-Jharkhand Public Service Commission	665.63	462.28	203.35	35.00
	Total Revenue Charged	**244123.65**	**239587.20**	**4536.45**	**1435.00**
	Revenue (Voted)				
3	1-Agriculture and Sugarcane Development Department	60429.17	44648.20	15780.97	10644.34
4	2-Animal Husbandry Department	14648.77	12521.42	2127.35	1422.21
5	3-Building Construction Department	8619.98	8195.11	424.87	137.63
6	4-Cabinet Secretariat and Co-ordination Department	2616.98	2363.27	253.71	654.63
7	6-Election	2890.33	2794.41	95.92	100.98
8	9-Co-operative Department	7735.76	5592.19	2143.57	29.37
9	17-Finance (Commercial Tax) Department	6974.49	4385.49	2589.00	128.00
10	18-Food, Public Distribution and Consumer Affairs Department	89064.69	79320.57	9744.12	21045.44
11	19-Forest and Environment Department	29131.34	26828.21	2303.13	2514.16
12	20-Health, Medical Education and Family Welfare Department	110586.97	79939.73	30647.24	1965.62
13	22-Home Department	248723.87	237490.11	11233.76	1982.18
14	23-Industries Department	24413.03	20479.34	3933.69	4360.14
15	24-Information and Public Relation Department	4939.75	4550.71	389.04	900.00
16	26-Labour, Employment and Training Department	86052.85	68071.56	17981.29	5262.17
17	27-Law Department	21209.86	16978.40	4231.46	1001.64
18	28-High Court of Jharkhand	4206.54	3618.36	588.18	235.30
19	32-Legislature	4892.47	4292.10	600.37	54.23
20	33-Personnel Administrative Reforms Department	1513.13	1318.69	194.44	187.10
21	35-Planning and Development Department	67905.25	8486.25	59419.00	18.80
22	36-Drinking Water and Sanitation Department	20230.69	19966.01	264.68	248.20
23	37-Rajbhasha Department	1453.31	1417.29	36.02	21.96
24	38-Registration Department	1757.46	1132.29	625.17	172.75
25	40-Revenue and land Reforms Department	33708.26	26129.34	7578.92	138.63
26	41-Road Construction Department	30426.80	28734.23	1692.57	1693.49
27	42-Rural Development Department	77095.49	51551.49	25544.00	6188.32
28	43-Science and Technology Department	8418.99	5505.30	2913.69	789.46
29	44-Human Resource Development Department	3228.06	3172.94	55.12	16.00

Appendix 2.4continued...

Sl. No.	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
30	48-Urban Development Department	57514.88	40480.58	17034.30	675.07
31	49-Water Resources Department	31639.96	22500.14	9139.82	115.43
32	50-Minor Irrigation Department	7693.88	6089.76	1604.12	20.23
33	51-Welfare Department	76594.08	56623.03	19971.05	5054.69
34	52-Art, Culture, Sports and Youth Affairs Department	7354.86	4849.99	2504.87	242.37
35	54-Dairy	8387.15	6842.81	1544.34	1155.31
36	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	150589.24	124804.70	25784.54	420.86
37	58-Secondary Education	70293.68	48710.42	21583.26	2254.75
38	59-Primary and Public Education	459264.54	316276.07	142988.47	6339.70
39	60-Social Welfare, Women and Child Development	111228.52	81221.68	30006.84	200.91
Total Revenue (Voted)		**1953435.08**	**1477882.19**	**475552.89**	**78392.07**
Total Revenue		**2197558.73**	**1717469.39**	**480089.34**	**79827.07**
Capital (Voted)					
1	10-Energy Department	65300.00	54169.82	11130.18	14100.00
2	20-Health, Medical Education and Family Welfare Department	35255.58	14683.63	20571.95	5479.70
3	22-Home Department	13945.00	11402.46	2542.54	24.00
4	30-Minorities Welfare	9976.11	9154.44	821.67	2273.15
5	41-Road Construction Department	163944.95	149890.38	14054.57	3400.00
6	47-Transport Department	5208.00	454.23	4753.77	197.00
7	49-Water Resources Department	163271.00	42286.47	120984.53	2300.00
8	50-Minor Irrigation Department	35609.00	19491.35	16117.65	610.00
Total Capital (Voted)		**492509.64**	**301532.78**	**190976.86**	**28383.85**
Grand Total		**2690068.37**	**2019002.17**	**671066.20**	**108210.92**

Appendix 2.5
Excess/Insufficient re-appropriation of funds
(Reference: Paragraph 2.4.7.; Page 52)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess (+)
1	3-Building Construction Department	4059-01-796-50	650.00	---	(-)1042.57
2		4059-01-796-54	1250.00	---	(-)818.55
3		4216-01-796-10	120.00	---	(-)395.35
4	27-Law Department	2052-00-090-18	5.00	---	(-)4.32
5	32-Legislature	2011-02-103-01	2.05	---	(-)1.27
6	42-Rural Development Department	2515-00-102-08	1.30	---	(-)14.51
7		3451-00-090-10	1.00	---	(-)6.01
8	59-Primary and Public Education	2202-01-001-01	0.70	---	(-)11.23
	Total		**2030.05**	---	**(-)2293.81**
9	2-Animal Husbandry Department	2403-00-001-04	---	17.00	(+)14.65
10	3-Building Construction Department	2059-80-001-01	---	2.00	(+)1.63
11		4059-01-051-52	---	120.00	(+)86.40
12	26-Labour,Employment and Training Department	2230-03-101-02	---	1.00	(+)1.06
13	27-Law Department	2014-00-105-01	---	5.00	(+)105.51
14	23-Industries Department	2850-80-102-04	---	2.21	(+)19.46
	Total		---	**147.21**	**(+)228.71**
15	26-Labour,Employment and Training Department	2235-03-101-05	490.00	---	(+)81.61
16		2235-03-796-05	1100.00	---	(+)34.40
17	36-Drinking Water and Sanitation Department	2215-01-101-04	87.00	---	(+)25.44
18	45-Information Technology Department	2203-00-796-71	15.00	---	(+)8.11
	Total		**1692.00**	---	**(+)149.56**

Appendix 2.6
Details of saving of ₹ 1 crore and above not surrendered
(Reference Paragraph 2.4.8; Page 53)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1		3	4	5
	Revenue			
1	1-Agriculture and Sugarcane Development Department	264.25	249.77	14.48
2	2-Animal Husbandry Department	35.50	34.47	1.03
3	12-Finance Department	10.63	9.53	1.10
4	13-Interest Payment	57.33	30.65	26.68
5	17-Finance (Commercial Tax) Department	27.17	25.68	1.49
6	18-Food, Public Distribution and Consumer Affairs Department	307.90	267.18	40.72
7	19-Forest and Environment Department	48.17	45.53	2.64
8	20-Health, Medical Education and Family Welfare Department	326.13	304.01	22.12
9	23-Industries Department	82.94	81.39	1.55
10	35-Planning and Development Department	594.38	593.05	1.33
11	38-Registration Department	7.98	5.26	2.72
12	40-Revenue and land Reforms Department	77.18	72.88	4.30
13	41-Road Construction Department	33.86	16.63	17.23
14	42-Rural Development Department	317.32	266.65	50.67
15	47-Transport Department	116.55	110.05	6.5
16	48-Urban Development Department	177.09	165.11	11.98
17	49-Water Resources Department	92.55	75.40	17.15
18	50-Minor Irrigation Department	16.24	10.16	6.08
19	51-Welfare Department	250.26	177.10	73.16
20	52-Art, Culture, Sports and Youth Affairs Department	27.47	19.51	7.96
21	55- Rural Works Department	32.93	31.29	1.64
22	56- Panchayati Raj and N.R.E.P (Special Divisional) Department.	262.05	255.30	6.75
23	58-Secondary Education	238.38	102.32	136.06
24	59-Primary and Public Education	1493.28	772.67	720.61
25	60-Social Welfare, Women and Child Development Department	302.08	237.28	64.80
	Capital			
1	3-Building Construction Department	114.97	84.03	30.94
2	30-Minorities Welfare	30.95	26.65	4.30
3	41-Road Construction Department	174.55	157.42	17.13
4	47-Transport Department	49.51	47.78	1.73
5	48-Urban Development Department	490.99	374.04	116.95
6	49-Water Resources Department	1232.85	1189.15	43.70
7	50-Minor Irrigation Department	167.28	155.81	11.47
8	51-Welfare Department	29.17	25.00	4.17
9	52-Art,Culture,Sports and Youth Affairs Department	2.39	1.02	1.37
10	55-Rural Works Department	79.23	57.43	21.80
11	59-Primary and Public Education	9.96	7.50	2.46
	Total	**7581.47**	**6084.70**	**1496.77**

Appendix - 2.7
Cases of surrender of funds in excess of ₹10 crore on 30 and 31 March 2013
(Reference Paragraph 2.4.8; Page 53)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
1	1-Agriculture and Sugarcane Department	2401-00-109-28	20.63
2		2401-00-796-28	27.54
3		2401-00-796-19	22.50
4		2401-00-800-53	12.67
5		2401-00-796-56	15.68
6		2401-80-796-15	10.46
7	3-Building Construction Department	4059-01-796-51	19.36
8		4059-01-796-53	34.10
9	8- Civil Aviation Department	3053-80-003-02	10.00
10		3053-80-003-02	50.00
11	10-Energy Department	2801-01-800-02	16.40
12		2801-80-800-09	11.00
13		6801-00-800-05	108.00
14	13-Interest Payment	2049-01-200-11	12.93
15	14-Repayment of Loans	6003-00-105-01	31.45
16		6003-00-109-01	38.51
17	17-Finance (Commercial Tax) Department	2040-00-001-05	18.54
18	18-Food, Public Distribution and Consumer Affairs Department	3456-00-102-13	33.63
19		3456-00-789-13	15.32
20		3456-00-796-02	10.75
21		3456-00-796-13	43.22
22	20-Health, Medical Education and Family Welfare Department	2211-00-001-03	69.37
23		4210-02-103-08	15.89
24		4210-02-103-09	12.68
25		4210-02-103-10	11.48
26		4210-02-796-29	16.13
27		4210-02-796-38	10.77
28		4210-02-796-39	10.90
29		4210-02-796-40	16.33
30		4210-02-796-41	22.63
31		4210-02-796-48	60.00
32	21-Higher Education Department	2202-03-102-15	13.09
33		2202-03-102-22	10.50
34		2202-03-796-34	10.50
35	22-Home Department	2055-00-104-02	14.25
36		2055-00-109-01	12.90
37		2055-00-110-01	45.39
38		2055-00-115-67	16.11
39		4055-00-207-45	11.98

Appendix 2.7 continued...

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
40	23-Industries Department	2851-00-103-24	10.00
41	26-Labour Employment and Training Department	2230-03-003-44	11.55
42		2230-03-101-02	11.13
43	26-Labour Employment and Training Department	2230-03-796-44	11.55
44		2235-03-101-03	20.07
45		2235-03-789-03	26.31
46		2235-03-796-03	23.97
47	27-Law Department	2014-00-105-01	11.34
48		2014-00-105-05	16.52
49	35-Planning and Development Department	2053-00-796-11	35.00
50		2053-00-796-25	100.00
51		2053-00-796-27	48.60
52		2053-00-796-28	10.00
53		2053-00-800-11	45.95
54		2235-02-102-01	118.00
55		2235-02-796-01	117.41
56		3454-02-204-14	21.56
57	36-Drinking Water and Sanitation Department	4215-01-102-02	13.67
58		4215-01-796-02	20.39
59	40-Revenue and land Reforms Department	2029-00-103-01	16.20
60		2029-00-104-01	22.62
61	41-Road Construction Department	5054-03-337-01	13.22
62		5054-03-796-01	21.69
63		5054-03-796-03	83.26
64	42-Rural Development Department	2501-06-796-05	11.92
65		2501-06-800-01	10.98
66		2505-01-702-02	36.04
67		2505-01-796-02	10.57
68	43-Science and Technology Department	2203-00-004-05	11.10
69		2203-00-800-66	11.10
70		4202-02-105-06	30.35
71	47-Transport Department	3075-60-101-03	40.00
72		3075-60-796-03	60.00
73	48-Urban Development Department	2215-01-191-01	13.26
74		2215-02-191-11	20.00
75		2215-02-796-09	30.00
76		2217-80-191-30	10.00
77		2217-80-191-39	10.98
78		2217-80-192-09	11.80
79		2217-80-193-08	10.67
80		2217-80-193-09	12.00
81		2217-80-796-23	12.60
82		4217-60-191-26	12.60
83		4217-60-191-28	115.22

Appendix 2.7 continued...

Sl. No.	Number and name of the Grant/Appropriation	Major Head	Amount of Surrender
84	48-Urban Development Department	4217-60-191-29	31.15
85		4217-60-191-30	99.91
86		4217-60-789-37	13.00
87		4217-60-796-42	36.66
88		4217-60-796-43	28.40
89	49-Water Resources Department	2701-03-001-06	14.61
90		2701-03-001-07	10.80
91		2701-03-001-08	24.67
92		4700-80-789-09	13.71
93		4700-80-789-10	408.12
94		4700-80-796-09	12.24
95		4700-80-796-10	403.87
96		4700-80-796-11	108.12
97		4701-80-796-73	64.73
98	50-Minor Irrigation Department	4702-00-101-07	18.00
99		4702-00-101-33	42.00
100		4702-00-796-30	46.37
101	55-Rural Works Department	2515-00-001-28	14.16
102		4515-00-103-04	46.52
103	56-Panchayati Raj and N.R.E.P (Special Divisional) Department	2515-00-001-03	27.23
104		2515-00-001-15	64.19
105		2515-00-789-15	37.57
106		2515-00-796-15	119.35
107	58-Secondary Education	2202-02-109-35	16.05
108		2202-02-109-36	11.20
109	59-Primary and Public Education	2202-01-101-01	144.93
110		2202-01-101-05	17.68
111		2202-01-104-01	14.66
112		2202-01-111-02	70.86
113		2202-01-112-04	17.18
114		2202-01-789-25	25.78
115		2202-01-796-04	16.90
116		2202-01-796-25	64.41
117	60-Social Welfare, Women and Child Development Department	2235-02-102-51	28.14
118		2235-02-103-70	26.37
119		2235-02-796-51	20.87
120		2235-02-796-71	30.51
121		2236-02-101-02	13.13
122		2236-02-796-05	10.11
123		2236-02-796-05	10.56
Grant Total			**4479.51**

Appendix-2.8
Rush of expenditure at the end of the year
(Reference: Paragraph 2.5; Page 53)

(₹ in crore)

Sl. No.	Name of Department	Head	Expenditure incurred during January to March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage to total expenditure during	
						Jan-March 2013	March 2013
1	Welfare Department	4235	110.37	109.19	110.37	100.00	98.93
2	Transport Department	3075	297.59	297.59	297.59	100.00	100.00
3	Energy Department	2810	100.00	100.00	100.00	100.00	100.00
4	Civil Aviation Department	3053	40.06	40.01	40.26	99.50	99.37
5	Welfare Department	4225	184.11	106.42	194.39	94.71	54.75
6	Human Resources Department	2205	24.46	23.95	26.61	91.92	90.00
7	Urban Development Department	4217	150.87	147.96	182.43	82.70	81.11
8	Industries Department	2852	87.58	56.44	111.97	78.22	50.41
9	Labour, Employment and Training Department	2230	109.66	99.62	150.43	72.90	66.22
10	Welfare Department	2225	410.52	286.60	563.88	72.80	50.83
11	Urban Development Department	2217	177.23	132.45	251.63	70.43	52.64
12	Health, Medical Education and Family Welfare Department	4210	98.59	82.34	146.84	67.14	56.07
13	Fisheries Department	2405	28.66	22.85	42.81	66.95	53.38
14	Agriculture and Sugarcane Development Department	2402	31.19	26.99	46.67	66.83	57.83
15		2401	200.54	168.43	306.09	65.52	55.03
16	Housing Department	2216	25.78	21.45	41.08	62.76	52.22
17	Information Technology Department	2203	41.16	34.44	67.85	60.66	50.76
18	Industries Department	2851	54.18	48.62	90.50	59.87	53.72
19	Dairy Department	2404	40.81	28.96	68.43	59.64	42.32

Appendix 2.9
List of Controlling Officers where expenditure remained un-reconciled during 2012-13
(Amounts exceeding ₹10 crore in each case)
(Reference: Paragraph 2.6; Page 53)

(₹ in crore)

Sl. No.	Controlling Officers/ Departments	Amount not reconciled
1	Secretary, Law Deptt.	19.46
2	Secretary, Administration, Finance Deptt.	10.38
3	Additional Secretary, Home (Police) Deptt. Section IV Village Police ,	2214.15
4	Finance Commissioner	2931.19
5	Secretary, Energy Deptt.	524.43
6	Director of Industries, Deptt/ of Industries & Minerals	191.10
7	Secretary, Board of Personnel & Administrative Reforms	10.71
8	I.G. (Prision) Home Deptt.	78.92
9	Under Secretary, Building Construction & Housing PWD Deptt.	36.75
10	Dy. Secretary, Primary & Adult Education Dy. Secretary, Higher Education	4396.02
11	Dy. Secretary, Art, Culture and Youth Deptt.	22.10
12	Secretary, Health Medical Education and Welfare Deptt.	862.99
13	Director General, Information & Publicity Deptt.	43.53
14	Secretary, Drinking Water & Sanitation Deptt.	193.72
15	Secretary, Welfare Deptt.	1008.01
16	Secretary, Urban Development Deptt.	440.19
17	Secretary Welfare Deptt. Secretary, Minority Welfare Deptt.	755.19
18	Commissioner of Labour Director Employment & Training Deptt. Director, Directorate of Social Security	143.78
19	Directorate, Soil & Water Conservation	46.37
20	Secretary, Agriculture and Sugarcane Development Deptt.	287.72
21	Dy. Secretary, Rural Development Deptt.	222.75
22	Director, Panchayati Raj Deptt.	2314.76
23	Secretary, Transport & Civil Aviation-cum-State Commissioner	297.59
	Total	**17051.81**

Source: Accountant General (A & E)

Appendix 2.10
Savings of entire allotment by Agriculture & Sugarcane Development Department
(Reference: Paragraph 2.7; Page 54)

(₹ in lakh)

Sl. No.	Head of accounts	Scheme	Original Allotment	Supplimentary Allotment	Savings	Percentage
1	2401-00-796-43	Pilot Weather Based Crop Insurance Scheme	140.00	0.00	140.00	100.00
2	2401-00-102-43		110.00	0.00	110.00	100.00
3	2401-00-109-28	National Horticulture Mission Programme	2063.00	0.00	2063.00	100.00
4	2401-00-796-28		2754.00	0.00	2754.00	100.00
5	2401-00-109-29	Scheme for Micro Irrigation	261.00	0.00	261.00	100.00
6	2401-00-796-29		340.00	0.00	340.00	100.00
7	2401-00-789-20	Scheme for Macro Management	0.00	20.00	20.00	100.00
8	2401-00-789-53	Jharkhand Agriculture Card Scheme	50.00	0.00	50.00	100.00
9	2401-00-796-19	Extension Reforms	2250.00	0.00	2250.00	100.00
10	2401-00-796-60	Grants for Fertilizer Storage	500.00	0.00	500.00	100.00
11	2401-00-796-67	Soil Reclamation & Soil Management Scheme	540.00	0.00	540.00	100.00
12	2401-00-800-68		460.00	0.00	460.00	100.00
13	2401-00-796-68	Land Acquisition Scheme	20.00	0.00	20.00	100.00
14	2401-00-800-69		15.00	0.00	15.00	100.00
15	2401-00-796-75	Development of National Organic Farming	50.00	0.00	50.00	100.00
16	2401-00-800-51		50.00	0.00	50.00	100.00
17	2401-00-796-76	Establishment of Pesticide Laboratory	75.00	0.00	75.00	100.00
18	2401-00-800-71		75.00	0.00	75.00	100.00
19	2435-01-102-05	Establishment & Strengthening of Agriculture Laboratory	100.00	0.00	100.00	100.00
20	3475-00-106-03	Strengthening of State Legal Measures	0.00	128.00	128.00	100.00
		Total	**9853.00**	**148.00**	**10001.00**	

Appendix 2.11
Avoidable Supplementary provision by Agriculture & Sugarcane Development Department
(Reference: Paragraph 2.7; Page 55)

(₹ in lakh)

Sl.No.	Head of accounts	Allotment			Expenditure	Savings
		Original Allotment	Supplementary	Total allotment		
1	2401-00-103-01	437.89	0.82	438.71	331.25	107.46
2	2401-00-105-01	114.17	0.64	114.81	63.47	51.34
3	2401-00-107-09	715.21	0.21	715.42	640.74	74.68
4	2401-00-109-01	3024.85	6.60	3031.45	2587.76	443.69
5	2401-00-109-28	364.00	88.00	452.00	323.99	128.01
6	2401-00-119-05	337.93	0.20	338.13	145.77	192.36
7	2401-00-796-28	486.00	115.00	601.00	447.71	153.29
8	2401-00-796-58	100.00	25.00	125.00	4.25	120.75
9	2402-00-001-05	83.16	1.95	85.11	57.05	28.06
10	2402-00-101-01	211.60	3.15	214.75	183.10	31.65
11	2402-00-101-02	73.77	8.44	82.21	63.78	18.43
12	2402-00-102-04	1267.46	14.83	1282.29	1050.05	232.24
13	2415-80-796-04	3000.00	200.00	3200.00	2359.22	840.78
14	2415-80-796-15	2000.00	500.00	2500.00	1453.82	1046.18
15	3451-00-090-07	407.21	5.00	412.21	254.42	157.79
	Total	**12623.25**	**969.84**	**13593.09**	**9966.38**	**3626.71**

Appendix 2.12
Excess expenditure over budgetary provision
(Reference: Paragraph 2.7; Page 55)

(₹in lakh)

Sl.No.	Head	Plan	Final Allotment	Expenditure	Excess	*Percentage*
1	2401-00-001-01	Non-Plan	125.22	125.40	0.18	0.14
2	2401-00-102-04	State-Plan	435.55	505.08	69.52	15.96
3	2401-00-107-09	Non-Plan	639.48	640.74	1.26	0.20
4	2401-00-108-01	Non-Plan	7.60	7.69	0.09	1.18
5	2401-00-108-02	Non-Plan	71.63	73.63	2.00	2.79
6	2401-00-109-03	Non-Plan	6.53	6.56	0.03	0.46
7	2401-00-109-08	Non-Plan	94.56	95.41	0.85	0.90
8	2401-00-109-19	State-Plan	245.58	256.87	11.29	4.60
9	2401-00-109-20-c	Central Share	167.49	180.89	13.40	8.00
10	2401-00-109-29	State-Plan	567.70	571.01	3.31	0.58
11	2401-00-109-46	State-Plan	98.57	106.43	7.86	7.97
12	2401-00-119-01	Non-Plan	228.45	228.62	0.17	0.07
13	2401-00-119-05	Non-Plan	145.52	145.77	0.25	0.17
14	2401-00-119-48	State-Plan	60.76	62.92	2.16	3.55
15	2401-00-789-02	State-Plan	186.54	190.55	4.00	2.14
16	2401-00-789-49	State-Plan	197.95	217.47	19.51	9.86
17	2401-00-796-20-c	Central Share	36.28	63.54	27.26	75.14
18	2401-00-796-20	State-Plan	4.58	4.64	0.07	1.53
19	2401-00-796-34	State-Plan	39.67	39.97	0.29	0.73
20	2401-00-796-49-c	Central Share	116.49	117.59	1.09	0.94
21	2401-00-796-61	State-Plan	65.77	70.58	4.81	7.31
22	2401-00-796-66	State-Plan	47.89	49.80	1.91	3.99
23	2401-00-800-49	Central Share	25.01	125.38	100.37	401.32
24	2401-00-800-53	State-Plan	6216.42	6454.84	238.41	3.84
25	2401-00-800-66	State-Plan	217.02	223.56	6.54	3.01
26	2402-00-101-02	Non-Plan	63.72	63.78	0.06	0.09
27	2402-00-102-04	Non-Plan	1020.89	1050.05	29.16	2.86
28	2415-01-004-02	Non-Plan	78.13	78.22	0.09	0.12
29	2415-01-277-01	Non-Plan	8.05	8.08	0.03	0.37
30	2415-01-277-02	Non-Plan	96.44	96.62	0.18	0.19
31	3451-00-090-07	Non-Plan	254.42	254.92	0.50	0.20
Total			**11569.91**	**12116.61**	**546.65**	

Appendix 2.13
Non-submission of DC bills by Agriculture & Sugarcane Development Department
(Reference: Paragraph 2.7; Page 56)

(in ₹)

Sl. No.	DDO code	Designation	AC Bill No.	Amount drawn	DC Bill submitted	Balance
1	BKRACH001	SUB DIV. AGRICULTURE OFFICER, BERMO, TENUGHAT	105	1250670	0	1250670
2	BKRACH002	SOIL CONSERVATION SURVEY OFFICER, BOKARO	84/12-13	4500000	0	4500000
			81/12-13	2428143	0	2428143
3	CTRACH001	DIST. HORTICULTURE OFFICER, CHATRA	165/12-13	1135300	0	1135300
4	CTRSWC001	SOIL CONSERVATION OFFICER, CHATRA	238/12-13	280000	0	280000
			237/12-13	129704	0	129704
			245/12-13	4812200	0	4812200
			243/12-13	12000000	0	12000000
			244/12-13	3731000	0	3731000
5	DGRACHE67	SUB AGRICULTURE OFFICER, DEOGHAR	160/12-13	1250670	0	1250670
6	DGRSWCE69	SOIL CONSERVATION SURVEY OFFICER, DEOGHAR	158/12-13	387200	0	387200
			133/12-13	70000	0	70000
			152/12-13	7079300	0	7079300
7	DHNACH001	DIST AGRICULTURE OFFICER, DHANBAD	162/12-13	1515300	0	1515300
8	DHNANS001	SOIL CONSERVATION SURVEY OFFICER, DHANBAD	200/12-13	1249336	0	1249336
9	DMKSWC002	SOIL CONSERVATION OFFICER, DUMKA	178/12-13	2025000	0	2025000
			160/12-13	57000	0	57000
			177/12-13	2900000	0	2900000
10	GMLSWC001	DIST. SOIL CONSERVATION OFFICER, GUMLA	127/12-13	10125000	0	10125000
			126/12-13	6000000	0	6000000
11	GRDSWC001	SOIL CONSERVATION OFFICER, GIRIDIH	156/2012-13	1939586	0	1939586
12	GRHSWC001	DIST. SOIL CONSERVATION OFFICER, GARWAH	100/12-13	1000000	0	1000000
			102/12-13	12000000	0	12000000
13	HZBSWC001	D. D. SOIL CONN. R., HAZARIBAGH	156/2012-13	762500	762500	0
			157/2012-13	322000	322000	0
14	HZBSWC002	SOIL AND WATER CONSERVATION, HAZARIBAGH	68/2012-13	18938500	0	18938500
			69/2012-13	546500	0	546500
15	HZBSWC003	SOIL AND WATER CON., HAZARIBAGH	264/12-13	1800000	0	1800000
			242/12-13	2373500	0	2373500
16	JMTACH001	SUB DIV. AGRICULTURE OFFICER, JAMTARA	134/12-13	1135300	0	1135300
17	JMTSWC001	SOIL CONSERVATION OFFICER, JAMTARA	120/2012-13	78000	0	78000
			117/2012-13	6122000	0	6122000

Appendix 2.13 continued...

Sl. No.	DDO code	Designation	AC Bill No.	Amount drawn	DC Bill submitted	Balance
18	JSRSWC003	SOIL CONSERVATION OFFICER, JAMSHEDPUR	117/12-13	4311000	0	4311000
19	JSRSWC002	SOIL CONSERVATION OFFICER, GHATSHILA	55/2012-20	1454000	0	1454000
20	LDGACH001	D.A.O. AGRICULTURE, LOHARDAGA	151/12-13	1135300	0	1135300
21	LTRSWC002	SOIL CONSERVATION OFFICER, LATEHAR	101/12-13	2025920	0	2025920
			100/12-13	1859355	0	1859355
22	MAHSWC001	SOIL CONSERVATION OFFICER, MAHESHPUR	212/12-13	6300000	0	6300000
			211/12-13	3050000	0	3050000
			209/12-13	10000000	0	10000000
			210/12-13	3700000	0	3700000
23	RNCACH017	ASST. SEED TESTING OFFICER, RANCHI	90/12-13	500000	0	500000
24	RNCACH028	DY. DIRECTOR, AGRICULTURE (GENERAL), RANCHI	237/12-13	2400000	0	2400000
			272/12-13	3475314	0	3475314
25	RNCACH070	DY. DIRECTOR, HORTICULTURE, RANCHI	23/12-13	60000000	60000000	0
			71/12-13	60000000	0	60000000
26	RNCACHO18	D. A. O. , RANCHI	178	1515300	0	1515300
27	RNCSWC004	SOIL CONSERVATION OFFICER, BUNDU, RANCHI	175	4675000	0	4675000
			176/12-13	3256571	0	3256571
28	RNCSWC006	ASST. DIR., SUR. S. C., RANCHI	115/2012-13	3850083	0	3850083
29	RNCSWC007	SOIL CONV. OFFICER, RANCHI	148/2012-13	6200000	0	6200000
			144	12954500	0	12954500
30	RNCSWC010	DY. DIRECTOR, SOIL CONSERVATION, RANCHI	91/12-13	202000	0	202000
31	RNCSWCK01	SOIL CONSERVATION OFFICER, KHUNTI BUNDU	163/12-13	10000000	0	10000000
32	SBJSWC001	DIST. SOIL CON. OFFICER, SAHIBGANJ	62/2012-13	65000	0	65000
			95/12-13	8100000	0	8100000
			94/12-13	8400000	0	8400000
33	SDGSWC001	DIST.SOIL CONSERVATION OFFICER, SIMDEGA	125/12-13	4145422	0	4145422
			115/12-13	6000000	0	6000000
34	SGHACH002	SUB DIV. AGRICULTURE OFFICER, SINGHBHUM	164/2012-13	1269600	0	1269600
			Total	**340788074**	**61084500**	**279703574**

Source: Voucher level computerization data maintained by AG (A&E), Jharkhand

Appendix 3.1

Utilisation certificates outstanding as on 31 March, 2013

(Reference: Paragraph 3.1; Page 59)

(₹ in crore)

Department	Up to 2011-12 (GIA sanctioned up to 2010-11)		During 2012-13 (GIA sanctioned during 2011-12)		Total UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	80	573.87	2	1.81	82	575.68
Human Resources Development	36	142.69	11	110.26	47	252.95
Co-operative	72	124.47	28	32.56	100	157.03
Animal Husbandry	31	14.47	2	1.85	33	16.32
Medical	0	0	1	10.00	1	10.00
Welfare	119	134.00	139	13.74	258	147.74
Agriculture	25	55.14	6	78.50	31	133.64
Land Revenue	2	0.63	0	0	2	0.63
Urban Development	2364	670.49	541	399.61	2905	1070.10
Others	690	1370.38	150	906.01	840	2276.39
Total	**3419**	**3086.14**	**880**	**1554.34**	**4299**	**4640.48**

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

Appendix 3.2
List of auditable units identified u/s 14 & 15 of CAG DPC Act
(Reference: Paragraph 3.2.1; Page 60)

Sl	Department	Name of the office	Distt.	Audited up to
1	Arts Culture Sports and Youth Affairs	National Games Organising Committee, NGOC, Morabadi, Ranchi	Ranchi	2008-09
2	Education	Distt Programme Officer, SSA,	Bokaro	2011-12
3	Education	Distt Programme Officer, SSA,	Chaibasa	2008-09
4	Education	Distt Programme Officer SSA	Chatra	2011-12
5	Education	Distt Programme Officer, SSA,	Daltonganj	2010-11
6	Education	Distt Programme Officer, SSA	Deoghar	2011-12
7	Education	Distt Programme Officer, SSA,	Dhanbad	2011-12
8	Education	Distt Programme Officer, SSA,	Dumka	2010-11
9	Education	Distt Programme Officer, SSA,	Garhwa	2010-11
10	Education	Distt Programme Officer, SSA,	Godda	2011-12
11	Education	Distt Programme Officer, SSA,	Gumla	2010-11
12	Education	Distt Programme officer, SSA	Hazaribagh	2011-12
13	Education	Distt Programme Officer, SSA,	Jamshedpur	2011-12
14	Education	Distt Programme Officer, SSA,	Jamtara	2011-12
15	Education	Distt Programme Officer, SSA,	Khunti	2011-12
16	Education	Distt Programme Officer, SSA,	Koderma	2011-12
17	Education	Distt Programme Officer, SSA,	Latehar	2011-12
18	Education	Distt Programme Officer, SSA,	Lohardaga	2010-11
19	Education	Disstt programme officer SSA ,	Pakur	2011-12
20	Education	Distt Programme Officer, SSA,	Ramgarh	2011-12
21	Education	Director Jharkhand Education Project Council	Ranchi	3/2007
22	Education	Distt Programme Officer, SSA,	Ranchi	Nil
23	Education	Distt Programme Officer, SSA,	Sahebganj	2011-12
24	Education	Distt Programme Officer, SSA,	Saraikela	2011-12
25	Education	Distt Programme Officer, SSA,	Simdega	2010-11
26	Education	Distt Programme Officer, SSA,	Giridih	2010-11
27	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Bokaro	August 2012
28	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Chatra	Nil
29	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Deoghar	November 2012
30	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Dhanbad	2010-11

Appendix 3.2 continued…

Sl	Department	Name of the office	Distt.	Audited up to
31	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Dumka	February 2012
32	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	East Singhbhum	2011-12
33	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Garhwa	Nil
34	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Giridih	December 2012
35	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Godda	2010-11
36	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Gumla	2010-11
37	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Hazaribagh	Nil
38	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Jamtara	Nil
39	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Khunti	2011-12
40	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Koderma	Nil
41	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Latehar	Nil
42	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Lohardaga	July 2012
43	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Pakur	Nil
44	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Palamu	Nil
45	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Ramgarh	2011-12
46	Health	Distt Rural Health Society,(Reproductive Child Health Societies) including Engg cell of State rural Health Society, Namkum	Ranchi	2011-12
47	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	November 2011
48	Health	Principal RINPAS Kanke	Ranchi	2004-05
49	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Saraikela Kharsawan	Nil
50	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	Simdega	Nil
51	Health	Distt Rural Health Society, (Reproductive Child Health Societies)	West Singhbhum	Nil
52	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	Nil

Appendix 3.2 continued...

Sl	Department	Name of the office	Distt.	Audited up to
53	Health	Jharkhand State Disease Aid Management Society	Ranchi	Nil
54	Welfare	Director Santhal Parganas Seva Dal Deoghar	Deoghar	Nil
55	Welfare	Director Bharat Sevasharm Sangh Ghatshila	East Singhbhum	2010-11
56	Welfare	Director Bharat Sevasharm Sangh Sonari	Jamshedpur	2006-07
57	Welfare	Director RK Mission TB Sanitorium Tipudana	Ranchi	Nil
58	Welfare	Director RK Mission Ashram Morhabadi Ranchi	Ranchi	2007-08
59	Welfare	Jharkhand Mahila Samakhya Society(JMSS) Kadru Ranchi	Ranchi	Nil
60	Health	Rajendra Institute of Medical Sciences	Ranchi	2012-13
61	Rural Development	Managing Director, DRDA	Bokaro	2011-12
62	Rural Development	Managing Director, DRDA	Chatra	2011-12
63	Rural Development	Managing Director, DRDA	Deoghar	2011-12
64	Rural Development	Managing Director, DRDA	Dhanabad	2011-12
65	Rural Development	Managing Director, DRDA	Dumka	2004-05
66	Rural Development	Managing Director, DRDA	Jamshedpur	2011-12
67	Rural Development	Managing Director, DRDA	Garhwa	2010-11
68	Rural Development	Managing Director, DRDA	Giridih	2011-12
69	Rural Development	Managing Director, DRDA	Godda	2011-12
70	Rural Development	Managing Director, DRDA	Gumla	2011-12
71	Rural Development	Managing Director, DRDA	Hazaribagh	2011-12
72	Rural Development	Managing Director, DRDA	Koderma	2010-11
73	Rural Development	Managing Director, DRDA	Lohardagga	2011-12
74	Rural Development	Managing Director, DRDA	Pakur	2011-12
75	Rural Development	Managing Director, DRDA	Palamau	2009-10
76	Rural Development	Managing Director, DRDA	Ranchi	2004-05
77	Rural Development	Managing Director, DRDA	Sahebganj	2004-05
78	Rural Development	Managing Director, DRDA	Chaibasa	2009-10
79	Rural Development	Managing Director, DRDA	Jamtara	2010-11
80	Rural Development	Managing Director, DRDA	Simdega	2011-12
81	Rural Development	Managing Director, DRDA	Saraikela	12/2012
82	Rural Development	Managing Director, DRDA	Latehar	2004-05
83	Rural Development	Managing Director, DRDA	Ramgarh	September 2010
84	Rural Development	Managing Director, DRDA	Khunti	Nil
85	Higher Education	Birsa Agriculture University	Ranchi	2011-12

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

Appendix 4.1
Glossary of terms, basis of calculations and Acronyms used in the Report

Terms	Basis of calculation and explanation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(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 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 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 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 1/5th 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