

**Appendix 1.1 Part A**  
**(Reference: Paragraph- 1.1)**

PROFILE OF JHARKHAND							
A. General Data							
Sl. No.	Particulars				Figures		
1	Area				79,714 Sq. km.		
2	Population						
	a.	2011			3.33 crore		
	b.	2021			3.85 crore		
3	A	Density of Population <sup>1</sup> (As per 2011 Census) (All India Density = 382 persons per Sq.Km )			414 persons per Sq. km.		
	B	Density of Population <sup>2</sup> (As per projected population for 2021) (All India Density = 415 persons per Sq.Km )			483 persons per Sq. km.		
4	Population below poverty line (BPL) (2011-12) <sup>3</sup> (All India Average = 21.9%)				36.96 per cent		
5	Literacy <sup>4</sup> (All India Average = 73% )				71.80 per cent		
6	Infant mortality <sup>5</sup> 2017 (per 1000 live births) (All India = 30 per 1000 live births)				27.00		
	Life expectancy at birth <sup>6</sup> (2014-18) (India = 69.4 years)				69.10 years		
7	Human Development Index <sup>7</sup>						
	a.	2018 ( All India = 0.642 )			NA		
	b.	2019 ( All India = 0.645)			NA		
8	Gross State Domestic Product (GSDP) at current prices (2011-12 Series) in 2020-21				` 3,17,079 crore		
9	Per capita GSDP CAGR (2011-12 to 2020-21)	Jharkhand		6.94 per cent			
		All India		8.21 per cent			
10	GSDP CAGR (2011-12 to 2020-21) <sup>8</sup>	Jharkhand		8.60 per cent			
		All India		9.48 per cent			
11	Population Growth (2011 to 2021)	Jharkhand		16.35 per cent			
		All India		12.30 per cent			
B. Financial Data							
Sl. No.	Particulars			Figures (in per cent)			
				2018-19 to 2019-20		2019-20 to 2020-21	
	Growth			General States	Jharkhand	General States	Jharkhand
1	a.	of Revenue Receipts		2.08	4.03	-4.56	-3.88
2	b.	of Own Tax Revenue		2.12	13.69	-4.43	0.65
3	c.	of Non-Tax Revenue		23.38	5.96	-35.60	-13.55
4	d.	of Total Expenditure		4.16	5.85	4.54	6.92
5	e.	of Capital Expenditure		-5.55	-17.65	-2.36	17.93
6	f.	Capital Outlay		-4.76	-7.78	-2.84	-14.31
7	g.	Loan & Advances Disbursed		-12.69	-88.86	2.31	1943.16
8	h.	of Revenue Expenditure on Education		11.97	24.40	-1.32	3.33
9	i.	of Revenue Expenditure on Health		8.27	-10.64	14.65	24.84
10	j.	of Salaries & Wages		9.07	5.72	2.27	0.41
11	k.	of Pension		10.46	0.23	6.02	13.19

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

<sup>2</sup> Census of India 2011 (Population Projection 2011-2036)

<sup>3</sup> Economic Survey Report 2018-19 (Vol. II), Page A 168-169, Table 9.8

<sup>4</sup> Jharkhand Economic Survey Report 2019-20, Page 191

<sup>5</sup> Jharkhand Economic Survey Report 2019-20, Page 222

<sup>6</sup> Statement 3 of SRS based abridged life tables 2014-18 of census 2011

<sup>7</sup> UNDP report HDR 2019 page no. 302 and HDR 2020 page no. 243

<sup>8</sup> Ministry of Statistics and Programme Implementation

**Appendix 1.1 Part B**  
**Structure and Form of Government Accounts**  
**(Reference: Paragraph 1.4)**

**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 comparative summary of Government Investment in the share capital of different concerns.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Depicts grants-in-aid given by the State Government, organised by grantee institutions group-wise. A note on grants given is also included.
Statement No.11	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.12	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.13	Depicts summary of balances of Consolidated Fund, Contingency Fund and Public Account.
Statement No.14	Indicates the detailed account of revenue receipts by minor heads.
Statement No.15	Provides accounts of revenue expenditure by minor heads under Non-Plan and Plan separately.
Statement No.16	Depicts the detailed capital expenditure incurred during and to the end of 2020-21.
Statement No.17	Depicts details of borrowings and other liabilities by minor heads and the maturity and repayment profile of all loans.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Jharkhand, the amount of loan repaid during the year, the balance as on 31 March 2021.
Statement No.19	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc. up to the end of 2020-21.
Statement No.20	Shows the details of Guarantees given by the State Government for repayment of loans etc. raised by statutory corporations, Government companies, Local Bodies and other institutions.
Statement No.21	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.22	Gives the details of earmarked balances of reserve funds.

**Appendix 2.1**  
**Abstract of Receipts and Disbursements for the year 2020-21**  
**(Reference: paragraph 2.2)**

(' in crore)

Abstract of Receipts and Disbursements for the year 2020-21									
Receipts				Disbursements					
2019-20		2020-21		2019-20		2020-21			
	Section-A: Revenue					Estt.	State & Central Scheme	Total	
58417.14	<b>I. Revenue Receipts</b>		<b>56149.73</b>	<b>56456.63</b>	<b>I. Revenue Expenditure</b>	<b>30893.46</b>	<b>28370.13</b>	<b>59263.59</b>	<b>59263.59</b>
16771.45	Tax Revenue	16880.08		18713.86	<b>General Services</b>	<b>19718.79</b>	<b>183.88</b>	<b>19902.67</b>	
				21447.88	<b>Social Services</b>	<b>7308.16</b>	<b>16038.91</b>	<b>23347.07</b>	
8749.98	Non-tax Revenue	7564.01		9746.99	Education, Sports, Art and Culture	5463.39	4588.61	10052.00	
				2790.80	Health and Family Welfare	1149.83	2333.82	3483.65	
20593.04	State's share of Union Taxes	19712.23		3185.19	Water supply, Sanitation, Housing and Urban Development	333.61	3401.7	3735.31	
3154.6	Finance Commission Grants	2990.5		194.73	Information and Broadcasting	97.17	34.75	131.92	
1809.01	Other Grants to State	2164.06		1205.4	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	115.71	796.08	911.79	
7339.06	Centrally sponsored schemes	6838.85		124.73	Labour and Labour Welfare	76.44	145.57	222.01	
				4168.64	Social Welfare and Nutrition	40.13	4738.38	4778.51	
				31.4	Others	31.88	0	31.88	
				<b>16293.67</b>	<b>Economic Services</b>	<b>3866.51</b>	<b>12147.34</b>	<b>16013.85</b>	
				3005.6	Agriculture and Allied Activities	608.86	1475.51	2084.37	
				7872.78	Rural Development	493.06	7745.25	8238.31	
				0	Special Areas Programmes			0.00	
				385.64	Irrigation and Flood Control	364.64	1.89	366.53	
				2999.93	Energy	1020.9	1001.57	2022.47	
				323.82	Industry and Minerals	59.01	186.77	245.78	
				414.56	Transport	413.46	335.92	749.38	
				0.00	Science, Technology and Environment	0	0	0.00	
				1291.34	General Economic Services	906.58	1400.43	2307.01	

Abstract of Receipts and Disbursements for the year 2020-21									
Receipts					Disbursements				
				1.22	Grants-in-aid and Contributions	0	0	0	
				56456.63	Total	30893.46	28370.13	59263.59	
0.00	II. Revenue Deficit carried over to Section B		3113.86	1960.51	II. Revenue Surplus carried over to Section B				0.00
58417.14	Total		59263.59	58417.14	Total				59263.59
<b>Section B</b>									
795.39	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		3463.48	0	III. Opening Over Draft from Reserve Bank of India				0
0	IV. Miscellaneous Capital Receipts		0	9878.71	IV. Capital Outlay	64.64	8401.02	8465.66	8465.66
				1239.17	General Services	64.64	706.28	770.92	
				1430.31	Social Services	0.00	1491.46	1491.46	
				258.13	Education, Sports, Art and Culture	0.00	94.87	94.87	
				347.69	Health and Family Welfare	0.00	586.13	586.13	
				631.57	Water supply, Sanitation, Housing and Urban Development	0.00	480.34	480.34	
				8.81	Information and Broadcasting	0.00	0	0.00	
				165.36	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	269.28	269.28	
				0.86	Social Welfare and Nutrition	0.00	5.29	5.29	
				17.89	Others	0.00	55.55	55.55	
				7209.23	Economic Services	0.00	6203.28	6203.28	
				153.85	Agriculture and Allied Activities	0.00	75.78	75.78	
				1991.11	Rural Development	0.00	1283.49	1283.49	
				0.00	Special Areas Programme	0.00	0	0.00	
				1328.78	Irrigation and Flood Control	0.00	1046.31	1046.31	
				0.00	Energy	0.00	626	626.00	
				4.00	Industry and Minerals	0.00	7.76	7.76	
				3686.95	Transport	0.00	3120.33	3120.33	

Abstract of Receipts and Disbursements for the year 2020-21									
Receipts				Disbursements					
				44.54	General Economic Services	0.00	43.61	43.61	
<b>49.19</b>	<b>V. Recoveries of Loans and Advances</b>		<b>48.78</b>	<b>165.43</b>	<b>V. Loans and Advances Disbursed</b>	<b>32.11</b>	<b>3347.66</b>	<b>3379.77</b>	<b>3379.77</b>
0	From Power Projects	0		89.32	For Power Projects	4.74	3347.66	3352.4	
48.77	From Govt. Servants	48.54		52.52	To Government Servants	4.46	0	4.46	
0.42	From Others	0.24		23.59	To Others	22.91	0.00	22.91	
<b>1960.51</b>	<b>VI. Revenue Surplus brought down</b>				<b>VI. Revenue Deficit brought down</b>				<b>3113.86</b>
<b>9593.12</b>	<b>VII. Public Debt Receipts</b>		<b>13546.58</b>	<b>4231.40</b>	<b>VII. Repayment of Public Debt</b>			<b>2744.82</b>	<b>2744.82</b>
0.00	External Debt	0.00		0.00	External Debt			0.00	
9167.14	Internal Debt other than Ways and Means Advances and Over Draft	10958.31		4057.86	Internal Debt other than Ways and Means Advances and Over Draft			2546.88	
0.00	Transaction under Ways and Means Advances	0.00		0.00	Transaction under Ways and Means Advances			0.00	
0.00	Net Transaction under Over Draft	0.00		0.00	Net Transaction under Over Draft			0.00	
425.98	Loans and Advances from Central Government	2588.27		173.54	Repayments of Loans and Advances to Central Government			197.94	
<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>		<b>0.00</b>		<b>VIII. Appropriation to Contingency Fund</b>				<b>0.00</b>
<b>0.00</b>	<b>IX. Amount transferred to Contingency Fund</b>		<b>0.00</b>		<b>IX. Expenditure from Contingency Fund</b>				<b>0.00</b>
<b>33242.77</b>	<b>X. Public Accounts Receipts</b>		<b>28511.48</b>	<b>27901.96</b>	<b>X. Public Accounts Disbursements</b>			<b>24145.89</b>	<b>24145.89</b>
1175.37	Small Savings and Provident Funds	1179.21		1169.63	Small Savings and Provident Funds			1201.67	
4379.02	Reserve Funds	1377.12		361.09	Reserve Funds			604.75	
	Investment in earmarked fund	303.87							
259.6	Suspense and Miscellaneous	863.42		162.90	Suspense and Miscellaneous			809.95	
11106.53	Remittances	8118.09		11123.50	Remittances			8073.94	
16322.25	Deposits and Advances	16669.77		15084.84	Deposits and Advances			13455.58	
0	Inter State Settlement	0		0	Inter-state Settlement			0	

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Abstract of Receipts and Disbursements for the year 2020-21									
Receipts					Disbursements				
0	XI Closing Over Draft from Reserve Bank of India		0	3463.48	XI Cash Balance at the end of the Year			3720.32	3720.32
				0	Cash in Treasuries and Local Remittances			0.00	
				-54.14	Deposits with Reserve Bank			160.55	
				47	Departmental Cash Balance including Permanent Advances			44.70	
				400	Investment of Earmarked Fund			703.87	
				3070.62	Cash Balance Investment			2811.20	
<b>104058.12</b>	<b>Total</b>		<b>104833.91</b>	<b>104058.12</b>	<b>Total</b>				<b>104833.91</b>

**Appendix 2.2**  
**Time series data on the State Government finances**  
**(Reference: Paragraph 2.3.2.1 & 2.4)**

(' in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>47054</b>	<b>52756</b>	<b>56152</b>	<b>58417</b>	<b>56150</b>
<b>(i) Tax Revenue</b>	13299	12353	14752	16771	16880
Goods and Services Tax	-	4124	8201	8418	7931
Taxes on Agricultural Income	-	-	-	-	0
Taxes on Sales, Trade, etc.	10549	5715	3475	3996	4301
State Excise	962	841	1083	2009	1821
Taxes on Vehicles	682	779	864	1129	976
Stamps and Registration fees	607	469	451	560	708
Land Revenue	240	156	389	338	873
Taxes on Goods and Passengers	0	0	0	0	0
Other Taxes	259	270	289	321	270
<b>(ii) Non Tax Revenue</b>	5351	7847	8258	8750	7564
<b>(iii) State's share of Union taxes and duties</b>	19142	21144	23906	20593	19712
<b>(iv) Grants-in-aid from Government of India</b>	9262	11412	9236	12303	11993
<b>2. Miscellaneous Capital Receipts</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>39</b>	<b>42</b>	<b>47</b>	<b>49</b>	<b>49</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>47093</b>	<b>52824</b>	<b>56199</b>	<b>58466</b>	<b>56199</b>
<b>5. Public Debt Receipts</b>	<b>7081</b>	<b>8137</b>	<b>7803</b>	<b>9593</b>	<b>13546</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6847	7905	7531	9167	10958
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	234	232	273	426	2588
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>54174</b>	<b>60960</b>	<b>64002</b>	<b>68059</b>	<b>69745</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. Public Account Receipts</b>	<b>22052</b>	<b>25410</b>	<b>33243</b>	<b>33243</b>	<b>28511</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>76226</b>	<b>86370</b>	<b>97245</b>	<b>101302</b>	<b>98256</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>45089</b>	<b>50952</b>	<b>50631</b>	<b>56457</b>	<b>59264</b>
Plan/State Schemes, CASC, CSS	22194	22999	23983	27627	28370
Non Plan/Establishment	22895	27953	26648	23942	30894
General Services (including interest payments)	13024	16558	17656	18714	19903
Social Services	18557	19575	18786	21448	23347
Economic Services	13508	14819	14189	16294	16014
Grants-in-aid and contributions	0	0	0	1	0
<b>11. Capital Expenditure</b>	<b>10861</b>	<b>11953</b>	<b>10712</b>	<b>9879</b>	<b>8466</b>
Plan/State Schemes, CASC, CSS	10814	11884	10669	9832	8401
Non Plan/Establishment	47	69	42	47	65
General Services	590	807	791	1239	771
Social Services	1532	1528	1616	1431	1492
Economic Services	8739	9618	8305	7209	6203
<b>12. Disbursement of Loans and Advances</b>	<b>1335</b>	<b>1852</b>	<b>1485</b>	<b>165</b>	<b>3380</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>57285</b>	<b>64756</b>	<b>62828</b>	<b>66501</b>	<b>71110</b>
<b>14. Repayments of Public Debt</b>	<b>2078</b>	<b>2950</b>	<b>3060</b>	<b>4231</b>	<b>2745</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1920	2788	2893	4058	2547

	2016-17	2017-18	2018-19	2019-20	2020-21
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	158	161	167	173	198
<b>15. Appropriation to Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>59363</b>	<b>67706</b>	<b>65888</b>	<b>70732</b>	<b>73854</b>
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	16820	23279	27902	27903	24146
<b>19. Total disbursement by the State (16+17+18)</b>	<b>76183</b>	<b>90985</b>	<b>93790</b>	<b>98635</b>	<b>98000</b>
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	1965	1804	5521	1960	-3114
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-10192	-11933	-6629	-8035	-14911
22. Primary Deficit(-)/Surplus(+) (21-23)	-6020	-7271	-1777	-2727	-9120
<b>Part D. Other data</b>					
Primary Revenue balance (non-debt receipt - Primary Revenue Expenditure)	6176	6534	10420	15352	2725
23. Interest Payments (included in revenue expenditure)	4172	4662	4852	5308	5790
24. Financial Assistance to local bodies etc.	20332	20714	17976	19191	20078
25. Ways and Means Advances/ Overdraft availed (days)	3	7	68	16	0
Ways and Means Advances availed (days)	3	7	58	16	0
Overdraft availed (days)	0	0	10	0	0
26. Interest on Ways and Means Advances/ Overdraft	0	0.21	6.23	3.95	0.00
27 (a) Gross State Domestic Product at current price (GSDP) <sup>@</sup>	236250	269816	297204	328598	317079
27 (b) Gross State Domestic Product at constant price (GSDP) <sup>@</sup>	193174	210587	224986	240036	227082
28 Outstanding Fiscal liabilities (year end)	66827	77095	83783	94407	109185
29. Outstanding guarantees (year-end) (including interest)	157	157	607	607	607
30. Maximum amount guaranteed (year end)	157	157	450	450	607
31. Number of incomplete projects (value ` 1 crore and above)	280	113	410	378	374
32. Capital blocked in incomplete Projects	4778	1403	3818	3828	4669
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP at current price	5.63	4.58	4.96	5.10	5.32
Own Tax revenue/GSDP at constant price	6.88	5.87	6.56	6.99	7.43
Own Non-Tax Revenue/GSDP at current price	2.26	2.91	2.78	2.66	2.39
Own Non-Tax Revenue/GSDP at constant price	2.77	3.73	3.67	3.65	3.33
Central Transfers/GSDP at current price	8.10	7.84	8.04	6.27	6.22
Central Transfers/GSDP at constant	4.79	5.42	4.10	5.13	5.28



	2016-17	2017-18	2018-19	2019-20	2020-21
price					
<b>II Expenditure Management</b>					
Total Expenditure/GSDP at current price	24.25	24.00	21.14	20.24	22.43
Total Expenditure/GSDP at constant price	29.65	30.75	27.93	27.70	31.31
Total Expenditure/Revenue Receipts	121.7	122.75	111.89	113.84	126.64
Revenue Expenditure/Total Expenditure	78.7	78.68	80.59	84.90	83.34
Expenditure on Social Services (including L&A)/Total Expenditure	35.2	32.64	32.47	34.44	34.96
Expenditure on Economic Services (including L&A)/Total Expenditure	41.0	40.46	35.84	35.48	35.96
Capital Expenditure/Total Expenditure	19.0	18.46	17.05	14.86	11.91
Capital Expenditure on Social and Economic Services/Total Expenditure	17.9	17.21	15.79	12.99	10.82
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP at current price	0.83	0.67	1.86	0.60	-0.98
Revenue deficit (surplus)/GSDP at constant price	1.02	0.86	2.45	0.82	-1.37
Fiscal deficit/GSDP at current price	-4.31	-4.42	-2.23	-2.45	-4.70
Fiscal deficit/GSDP at constant price	-5.28	-5.67	-2.95	-3.35	-6.57
Primary Deficit (surplus) /GSDP at current price	-2.55	-2.69	-0.60	-0.83	-2.88
Primary Deficit (surplus) /GSDP at constant price	-3.12	-3.45	-0.79	-1.14	-4.02
Revenue Deficit/Fiscal Deficit	-19.3	-15.12	-83.28	-24.39	20.88
Primary Revenue Balance/GSDP at current price	2.61	2.42	3.51	4.67	0.86
Primary Revenue Balance/GSDP at constant price	3.20	3.10	4.63	6.40	1.20
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP at current price	28.29	28.57	28.19	28.73	34.43
Fiscal Liabilities/GSDP at constant price	34.59	36.61	37.24	39.33	48.08
Fiscal Liabilities/RR	142	146	149	162	194
Primary deficit vis-à-vis quantum spread	-2083.16	-2438.75	3622.45	-3796.98	-16110.23
Debt redemption (Principal + interest)/Total debt receipt	Nil	Nil	Nil	Nil	Nil
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	Nil	Nil	*	Nil	15
Financial Assets/Liabilities	111	111	118	118	112
Loans and Advances On General Services	0	0	0	0	0
Loans and Advances On Social Services	47	32	23	24	23
Loans and Advances On Economic Services	1236	1764	1462	89	3352
Assets	67419	77635	95080	95080	123935
Liabilities	74522	86542	111869	111869	110260

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

@ Figures obtained from CSO \* ` 15,000 only

**Appendix 2.3**  
**Summarised financial position of Government of Jharkhand as on 31.03.2021**  
**(Reference: Paragraph 2.5.4)**

( in crore)

As on 31.03.2020	Liabilities	As on 31.03.2021
<b>63545.46</b>	<b>Internal Debt -</b>	<b>71956.90</b>
42766.70	Market Loans bearing interest	51666.74
0.04	Market Loans not bearing interest	0.04
5.59	Loans from Life Insurance Corporation of India	5.59
13216.75	Loans from other Institutions	13497.64
0	Ways and Means Advances	0
7556.38	Special securities issued to NSS Fund of Central Government	6786.89
0	Overdrafts from Reserve Bank of India	0
<b>2591.52</b>	<b>Loans and Advances from Central Government -</b>	<b>4981.85</b>
0	Pre 1984-85 Loans	0
14.02	Non-Plan Loans	12.27
2577.5	Loans for State Plan Schemes	4969.58
<b>500</b>	<b>Contingency Fund</b>	<b>500</b>
<b>1216.86</b>	<b>Small Savings, Provident Funds etc.</b>	<b>1194.40</b>
<b>21104.74</b>	<b>Deposits</b>	<b>24331.45</b>
<b>5948.02</b>	<b>Reserve Funds</b>	<b>7024.26</b>
<b>82.3</b>	<b>Remittance Balances</b>	<b>126.45</b>
<b>91.29</b>	<b>Suspense and Miscellaneous Balances</b>	<b>144.75</b>
<b>16788.69</b>	<b>Cumulative excess of receipts over expenditure</b>	<b>13674.83</b>
<b>111868.88</b>	<b>Total</b>	<b>123934.89</b>
	<b>Assets</b>	
<b>87552.02</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>96017.68</b>
328.43	Investments in shares of Companies, Corporations, etc.	<b>992.13</b>
87223.59	Other Capital Outlay	<b>95025.55</b>
<b>0</b>	<b>Inter State Settlement</b>	<b>0</b>
<b>20846.24</b>	<b>Loans and Advances -</b>	<b>24177.23</b>
19946.61	Loans for Power Projects	23294.27
871.66	Other Development Loans	899.07
27.97	Loans to Government servants and Miscellaneous loans	-16.11
<b>7.14</b>	<b>Advances</b>	<b>19.66</b>
<b>0</b>	<b>Suspense and Miscellaneous Balances</b>	<b>0</b>
<b>3463.48</b>	<b>Cash -</b>	<b>3720.32</b>
0	Cash in Treasuries and Local Remittances	0
-54.14	Deposits with Reserve Bank	160.55
400	Reserve Fund Investments	703.87
47	Departmental Cash Balance including Permanent Advances	44.70
3070.62	Cash Balance Investments	2811.2
<b>0.00</b>	<b>Remittance Balances</b>	<b>0</b>
<b>0</b>	<b>Deficit on Government Account -</b>	<b>0</b>
	(i) Revenue Deficit/surplus of the current year	
	(ii) Miscellaneous Deficit	
	Accumulated deficit/surplus at the beginning of the year	
<b>111868.88</b>	<b>Total</b>	<b>123934.89</b>

## Appendix 3.1

Details of cases where supplementary provision ( ` 0.50 crore or more in each case) proved unnecessary  
(Reference: Paragraph 3.2.3)

( ` in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Provisions
<b>Revenue (Voted)</b>					
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	3042.81	157.65	1131	2069.46
2	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	248.45	15.02	201.5	61.97
3	4- Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	54.85	4.03	41.14	17.74
4	10- Energy Department	3424.35	1070.93	2873.12	1622.16
5	11- Excise and Prohibition Department	44.21	0.8	30.24	14.77
6	17- Commercial Tax Department	97.83	5.83	87.07	16.59
7	18- Food, Public Distribution and Consumer Affairs Department	1553.56	139.03	1365.71	326.88
8	19- Forest, Environment and Climate Change Department	875.1	134.48	725.8	283.78
9	20- Health, Medical Education and Family Welfare Department	4252.22	164.1	3475.71	940.61
10	22- Home, Jail and Disaster Management Department (Home Division)	5950.85	142.55	5270.05	823.35
11	23- Industries Department	303.6	4.86	212.34	96.12
12	26- Labour, Employment and Training Department	428.83	125.07	237.59	316.31
13	27- Law Department	518.86	13.18	345.51	186.53
14	32- Legislative Assembly	107.3	2.03	98.71	10.62
15	36- Drinking Water and Sanitation Department	2376.57	16.54	840.57	1552.54
16	39- Home, Jail and Disaster Management Department (Disaster Management Division)	985.12	912.5	1375.94	521.67
17	40- Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	760.24	11.36	543.96	227.64
18	41- Road Construction Department	522.14	10.32	410.57	121.89
19	42- Rural Development Department (Rural Development Division)	6448.76	1536.96	5552.46	2433.26
20	43- Higher and Technical Education and Skill Development Department (Science and Technology Division)	292.54	23.72	121.61	194.65
21	45- Information Technology and e-Governance Department	176.45	5.13	117.51	64.07
22	47- Transport Department (Transport Division)	357.26	20	356.52	20.74
23	49- Water Resources Department	429.59	0.52	303.64	126.47
24	51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	1646.09	53.49	917.68	781.9
25	56- Rural Development Department (Panchayati Raj Division)	1878.68	211.16	1852.75	237.09
26	59- School Education and Literacy Department (Primary and Adult Education Division)	8628.96	4.73	6264.9	2368.79
27	60- Women, Child Development and Social Security Department	4614.35	489.97	3772.5	1331.82
	<b>Total</b>	<b>50019.57</b>	<b>5275.96</b>	<b>38526.1</b>	<b>16769.42</b>

State Finances Audit Report for the year ended 31 March 2021

Sl. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Provisions
<b>Revenue (Charged)</b>					
28	28- High Court of Jharkhand	116.62	6.66	100.91	22.37
<b>Total</b>		<b>116.62</b>	<b>6.66</b>	<b>100.91</b>	<b>22.37</b>
<b>Capital (Voted)</b>					
29	26- Labour, Employment and Training Department	97.72	37.42	56.67	78.47
30	41- Road Construction Department	3384	40.31	3081.21	343.1
31	42- Rural Development Department (Rural Development Division)	487.04	7.13	465.62	28.55
32	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	80	10	43.62	46.38
33	50- Water Resources Department (Minor Irrigation Division)	110.65	20	93.34	37.31
34	60- Women, Child Development and Social Security Department	43	3.35	5.29	41.06
<b>Total</b>		<b>4202.41</b>	<b>118.21</b>	<b>3745.75</b>	<b>574.87</b>
<b>Grand Total</b>		<b>54338.6</b>	<b>5400.83</b>	<b>42372.76</b>	<b>17366.66</b>

**Appendix 3.2**  
**Unnecessary or excessive re-appropriation**  
**(Reference: Paragraph 3.2.4)**

(' in crore)

Sl. No	Grant No.	Head of accounts	Provisions				Actual expenditure	Saving	Excess
			Original	Suppl.	Re-appr.	Total			
1	1	2401-102-AW- Exchange Distribution and seed production of crop	4.50	0.00	7.50	12.00	7.56	4.44	0.00
2		2401-789-AW- Exchange Distribution and seed production of crop	1.50	0.00	0.75	2.25	1.02	1.23	0.00
3	2	2403-001-02- Superintendence –Divisional Charges	2.37	0.00	0.20	2.57	2.17	0.39	0.00
4		2403-103-04- Poultry Farm and Small Dressing Plant	1.04	0.00	0.25	1.29	1.23	0.07	0.00
5		2403-113-01- Establishment State live Stock Research Institute	4.94	0.00	0.45	5.39	5.26	0.14	0.00
6	3	4059-01-051-58- Office building / Circuit House	50.00	0.00	20.00	70.00	65.10	13.90	0.00
7	12	7610-202-04- Advance to member of Legislatures for Purchase of Motor Car	3.00	0.00	5.00	8.00	4.46	3.54	0.00
8	13	2049-01-200-11- Interest on Loan taken from Rural Electrification Corporation Ltd.	40.00	0.00	81.77	121.77	105.15	16.62	0.00
9	18	3456-102-57- Jharkhand State Contingent Food Grains Fund	0.35	0.00	1.60	1.95	0.96	0.99	0.00
10		3456-789-57- Jharkhand State Contingent Food Grains Fund	0.15	0.00	0.80	0.95	0.70	0.25	0.00
11		3456-796-57- Jharkhand State Contingent Food Grains Fund	0.50	0.00	2.60	3.10	2.12	0.98	0.00
12	22	2055-003-04- Police Training Center, Musabani	10.62	0.00	0.43	11.05	10.35	0.70	0.00
13	36	4215-01-796-02- Rural Piped Water Supply Scheme	133.57	0.00	20.00	153.57	150.01	3.56	0.00
14	41	5054-03-796-01- Major Roads	1125.00	0.00	50.00	1175.00	1048.50	126.50	0.00
15	50	4702-796-19- Construction of new Minor Irrigation Project	25.20	10.00	13.75	48.95	48.83	0.12	0.00
16	52	2204-104-02- Sports and game	1.20	0.10	0.70	2.00	1.44	0.57	0.00
		<b>Total</b>	<b>1403.95</b>	<b>10.10</b>	<b>205.80</b>	<b>1619.85</b>	<b>1454.86</b>	<b>174.01</b>	<b>0.00</b>
17	36	2215-01-101-04- Urban Water Supply Scheme of Municipal Corporation	24.05	0.00	0.10	24.15	20.46	3.70	0.01
18		2215-01-102-03- Hand pump, Tanks and wells- High Pressure Tube Wells	91.11	16.53	-0.10	107.55	88.33	19.28	0.06
19	56	2515-001-03- District Panchayat Establishment	204.62	0.00	0.50 -0.25	204.87	135.68	69.22	0.03
		<b>Total</b>	<b>319.78</b>	<b>16.53</b>	<b>0.25</b>	<b>336.57</b>	<b>244.48</b>	<b>92.19</b>	<b>0.10</b>
		<b>Grand Total</b>	<b>1723.73</b>	<b>26.63</b>	<b>206.05</b>	<b>1956.42</b>	<b>1699.34</b>	<b>266.20</b>	<b>0.10</b>

**Appendix 3.3**  
**Large savings (savings above ` 100 crore) during the year**  
(Reference: Paragraph 3.2.5.1)

( ` in crore)

Sl. No.	Number and name of the grant	Original	Suppl.	Total	Actual	Saving	Surrender
<b>Revenue (Voted)</b>							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	3042.81	157.65	3200.46	1131.00	2069.46	2069.46
2	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	204.25	0	204.25	91.71	112.55	112.46
3	10 - Energy Department	3424.35	1070.93	4495.28	2873.12	1622.16	1622.41
4	15- Pension	7060.19	0	7060.19	6796.51	263.68	500
5	18- Food, Public Distribution and Consumer Affairs Department	1553.56	139.04	1692.60	1365.71	326.88	326.88
6	19- Forest, Environment and Climate Change Department	875.10	134.48	1009.58	725.80	283.78	270.83
7	20- Health, Medical Education and Family Welfare Department	4252.22	164.10	4416.32	3475.71	940.62	939.56
8	21 Higher and Technical Education and Skill Department (Higher Education Division)	1602.67	0	1602.67	1467.73	134.94	134.94
9	22 - Home, Jail and Disaster Management Department (Home Division)	5950.86	142.54	6093.40	5270.05	823.35	823.97
10	26- Labour, Employment and Skill Development Department	428.83	125.07	553.90	237.59	316.32	316.32
11	27 - Law Department	518.86	13.18	532.04	345.51	186.53	186.53
12	36 - Drinking Water and Sanitation Department	2376.57	16.53	2393.10	840.56	1552.54	1342.49
13	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	985.11	912.50	1897.61	1375.94	521.67	521.67
14	40- Revenue, Land Reforms and Registration Department (Revenue and Land Reforms Division)	760.24	11.36	771.60	543.97	227.63	226.97
15	41- Road Construction Department	522.14	10.32	532.46	410.57	121.89	95.46
16	42 - Rural Development Department (Rural Development Division)	6448.76	1536.96	7985.72	5552.46	2433.26	2433.18
17	43- Higher Technical Education and skill Development Department (Science and Technology Division)	292.54	23.72	316.26	121.61	194.65	194.65

Sl. No.	Number and name of the grant	Original	Suppl.	Total	Actual	Saving	Surrender
18	48-Urban Development and Housing Department (Urban Development Division)	2505.74	632.23	3137.97	2882.58	255.38	255.38
19	49-Water Resources Department	429.59	0.52	430.11	303.64	126.47	126.47
20	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department(Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	1646.09	53.49	1699.58	917.68	781.90	781.90
21	55- Rural Development Department (Rural Works Division)	1839.57	0	1839.57	845.62	993.95	993.95
22	56-Rural Development Department (Panchayati Raj Division)	1878.68	211.16	2089.84	1852.75	237.09	237.12
23	58-School Education and Literacy Department (Secondary Education Division)	2523.38	0	2523.38	2033.04	490.34	490.68
24	59-School Education and Literacy Department (Primary and Adult Education Division)	8628.96	4.73	8633.69	6264.90	2368.79	2368.91
25	60 - Women, Child Development and Social Security Department	4614.35	489.97	5104.32	3772.50	1331.82	1331.82
	<b>Total</b>	<b>63910.42</b>	<b>5850.48</b>	<b>70215.9</b>	<b>51498.26</b>	<b>18717.65</b>	<b>18704.01</b>
<b>Capital</b>							
1	3- Building Construction Department	566.50	0	566.50	175.99	390.510	390.64
2	10- Energy Department	1529.02	2767.50	4296.52	3973.66	322.86	322.86
3	36- Drinking Water and Sanitation Department	712.48	0	712.48	438.30	274.18	274.34
4	41- Road Construction Department	3384.00	40.31	3424.31	3081.21	343.10	343.04
5	49- Water Resources Department	902.00	351.63	1253.63	952.97	300.66	301.11
	<b>Total</b>	<b>7094.00</b>	<b>3159.44</b>	<b>10253.44</b>	<b>8622.13</b>	<b>1631.31</b>	<b>1631.99</b>
	<b>Grand Total</b>	<b>71004.42</b>	<b>9009.92</b>	<b>80469.34</b>	<b>60120.39</b>	<b>20348.96</b>	<b>20336.00</b>

**Appendix 3.4**  
**List of grants having large savings (above ` 500 crore)**  
**during the year**  
**(Reference: Paragraph 3.2.5.1)**

( ` in crore)

Sl. No.	Number and name of the grant	Original	Supple	Total	Actual	Saving	Surrender
<b>Revenue (Voted)</b>							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	3042.81	157.65	3200.46	1131.00	2069.46	2069.46
2	10 - Energy Department	3424.35	1070.93	4495.28	2873.12	1622.16	1622.41
3	20- Health, Medical Education and Family Welfare Department	4252.22	164.10	4416.32	3475.71	940.62	939.56
4	22 - Home, Jail and Disaster Management Department (Home Division)	5950.86	142.54	6093.4	5270.05	823.35	823.97
5	36 - Drinking Water and Sanitation Department	2376.57	16.53	2393.1	840.56	1552.54	1342.49
6	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	985.11	912.5	1897.61	1375.94	521.67	521.67
7	42 - Rural Development Department (Rural Development Division)	6448.76	1536.96	7985.72	5552.46	2433.26	2433.18
8	51-ST, SC, Minority and OBC Welfare Department (ST, SC, Minority and OBC Welfare Division)	1646.09	53.49	1699.58	917.68	781.9	781.9
9	55- Rural Development Department (Rural Works Division)	1839.57	0	1839.57	845.62	993.95	993.95
10	59-School Education and Literacy Department (Primary and Adult Education Division)	8628.96	4.73	8633.69	6264.9	2368.79	2368.91
11	60 - Women, Child Development and Social Security Department	4614.35	489.97	5104.32	3772.5	1331.82	1331.82
	<b>Total</b>	<b>43209.65</b>	<b>4549.40</b>	<b>47759.05</b>	<b>32319.54</b>	<b>15439.52</b>	<b>15229.32</b>



**Appendix 3.5**  
**Surrender of funds in excess of ` 10 crore at the end of March**  
(Reference: Paragraph 3.2.6)

( ` in crore)

Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
<b>Revenue</b>							
1	1	3042.81	157.65	3200.46	1131.00	2069.46	2069.46
2	2	248.45	15.02	263.47	201.50	61.97	61.97
3	3	125.1	0	125.10	80.69	44.41	44.41
4	4	54.85	4.03	58.88	41.15	17.74	20.39
5	6	104.14	20.73	124.87	113.81	11.07	11.07
6	9	204.25	0	204.25	91.71	112.46	112.46
7	10	3424.35	1070.93	4495.28	2873.12	1622.16	1622.41
8	11	44.21	0.8	45.01	30.24	14.77	14.64
9	12	71.11	0.06	71.16	41.22	29.94	29.94
10	15	7060.19	0	7060.19	6796.51	263.68	500.00
11	17	97.83	5.83	103.66	87.07	16.59	16.59
12	18	1553.56	139.04	1692.60	1365.71	326.88	326.88
13	19	875.1	134.48	1009.58	725.80	283.78	270.83
14	20	4252.22	164.10	4416.32	3475.71	940.62	393.56
15	21	1602.67	0	1602.67	1467.73	134.94	134.94
16	22	5950.86	142.55	6093.41	5270.05	823.35	823.97
17	23	303.6	4.86	308.46	212.34	96.12	96.08
18	26	428.83	125.07	553.90	237.59	316.32	316.32
19	27	518.86	13.18	532.04	345.51	186.53	186.53
20	28	116.62	6.66	123.28	100.91	22.37	22.38
21	29	74.35	0.41	74.76	39.69	35.06	35.06
22	32	107.3	2.03	109.33	98.71	10.63	10.63
23	35	177.15	0.14	177.29	108.20	69.09	69.09
24	36	2376.57	16.53	2393.10	840.57	1552.54	1342.49
25	38	31.01	0.35	31.36	15.82	15.54	15.54
26	39	985.11	912.50	1897.61	1375.94	521.67	521.67
27	40	760.24	11.36	771.60	543.97	227.64	226.97
28	41	522.14	10.32	532.46	410.57	121.89	95.46
29	42	6448.76	1536.96	7985.72	5552.46	2433.26	2433.18
30	43	292.54	23.72	316.26	121.61	194.65	194.65
31	45	176.45	5.13	181.58	117.51	64.07	64.07
32	46	104.49	0	104.49	56.80	47.69	47.69
33	47	357.26	20.00	377.26	356.52	20.74	20.74
34	48	2505.74	632.23	3137.97	2882.59	255.38	255.38
35	49	429.59	0.52	430.11	303.64	126.47	126.47
36	50	116.75	0	116.75	71.60	45.15	45.15
37	51	1646.09	53.49	1699.58	917.68	781.91	781.91
38	52	120.39	0.31	120.70	53.46	67.25	67.10
39	53	65.43	22.63	88.06	72.22	15.84	15.84

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Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
40	54	170.63	0	170.63	89.69	80.94	80.95
41	55	1839.57	0	1839.57	845.62	993.95	993.95
42	56	1878.68	211.16	2089.84	1852.75	237.09	237.12
43	58	2523.38	0	2523.38	2033.03	490.34	490.68
44	59	8628.96	4.73	8633.69	6264.90	2368.79	2368.91
45	60	4614.35	489.97	5104.32	3772.50	1331.82	1331.82
		<b>67032.54</b>	<b>5959.48</b>	<b>72992.01</b>	<b>53487.42</b>	<b>19504.56</b>	<b>18947.35</b>
<b>Capital</b>							
1	3	566.50	0	566.50	175.99	390.51	390.64
2	8	41.02	0	41.02	19.14	21.88	21.88
3	9	85.00	0	85.00	47.89	37.11	35.52
4	10	1529.02	2767.50	4296.52	3973.66	322.86	322.86
5	12	77.00	0	77.00	6.98	70.02	70.02
6	20	319.86	341.15	661.01	586.13	74.87	74.87
7	22	435.15	234.25	669.40	570.88	98.52	98.45
8	26	97.72	37.43	135.15	56.67	78.47	78.47
9	30	122.20	28.93	151.13	136.44	14.69	14.69
10	36	712.48	0	712.48	438.30	274.18	274.34
11	41	3384.00	40.31	3424.31	3081.21	343.10	343.04
12	42	487.04	7.13	494.17	465.62	28.55	27.98
13	43	116.20	0	116.20	63.84	52.36	52.36
14	46	80.00	10.00	90.00	43.62	46.38	46.38
15	48	37.00	0	37.00	22.91	14.09	14.09
16	49	902.00	351.63	1253.63	952.97	300.66	301.11
17	50	110.65	20.00	130.65	93.34	37.31	37.38
18	51	165.20	0	165.20	132.84	32.36	32.36
19	52	44.00	0	44.00	26.03	17.97	17.97
20	53	22.97	0	22.97	7.68	15.29	15.29
21	55	776.70	105.00	881.70	817.87	63.83	63.85
22	60	43.00	3.35	46.35	5.29	41.07	41.07
	<b>Total</b>	<b>10154.71</b>	<b>3946.68</b>	<b>14101.39</b>	<b>11725.30</b>	<b>2376.08</b>	<b>2374.62</b>
	<b>Grand Total</b>	<b>77187.25</b>	<b>9906.16</b>	<b>87093.4</b>	<b>65212.72</b>	<b>21880.64</b>	<b>21321.97</b>

**Appendix 3.6**  
**Excess disbursements over grants/appropriations during 2020-21**  
(Reference: Paragraph 3.2.7.1)

(` in crore)

Sl No.	Grant No.	Head of Accounts	Major Head Description	Total Provision	Re-appropriation	Total	Expenditure	Excess
1	3	4059-01-796-39	Capital outlay on Public works	20.00	16.43	3.57	3.63	0.06
		4059-01-796-58		105.00	62.39	42.61	42.68	0.07
2	4	2013-00-108-01	Council of Ministers	2.00	1.89	0.11	0.13	0.03
		2070-00-115-02	Other Administrative Services	8.32	5.55	2.76	5.39	2.63
3	10	2059-80-001-10	Public Works	43.89	3.41	40.49	40.74	0.25
4	12	2070-00-800-08	Other Administrative Services	15.00	12.86	2.14	2.64	0.50
5	13	2049-01-101-01	Interest Payment	3260.90	00	3260.90	3439.64	178.74
		2049-01-305-01		10.00	00.0	10.00	11.33	1.33
		2049-04-101-03		00.00	00.00	00.00	46.50	46.50
		2049-04-104-03		00.00	00.00	00.00	22.47	22.47
6	14	2048-00-101-01	Appropriation for reduction of avoidance of Debt. (Charged)	3.04	3.04	3.04	3.04	3.04
		6003-00-101-03	Internal Debt of the State Government	00.00	00.00	00.00	0.01	0.01
		6003-00-101-24		00.00	00.00	00.00	500.00	500.00
		6004-02-105-01	Loans and Advances from the Central Government	65.55	00.00	65.55	91.17	25.63
7	15	2071-01-101-05	Pensions and other	5.00	00.00	5.00	264.69	259.69
		2071-01-101-06	Retirement Benefits	4550.00	500.00	4050.00	4262.65	212.65
		2071-01-101-10		10.00	00.00	10.00	14.00	4.00
		2071-01-105-03		0.01	0.00	0.01	0.12	0.12
		2071-01-105-05		150.00	00.00	150.00	229.33	79.33
		2071-01-105-06		0.01	00.00	0.01	2.46	2.46
8	22	2055-00-001-01	Police	45.91	23.21	22.74	22.95	0.21
		2055-00-109-01		3114.27	448.61	2665.67	2666.17	0.50
9	24	2220-01-001-01	Information and Publicity	12.05	3.43	8.62	8.73	0.11
10	28	2014-00-102-01	Administration of Justice	110.66	15.47	95.19	95.20	0.76
11	32	2011-02-103-01	Parliament/State/Union Territory Legislatures	68.19	3.29	64.90	65.02	0.12
12	36	2215-01-101-04	Water Supply Sanitation	24.05	3.60	20.46	20.46	0.52
		2215-01-102-02		40.76	5.95	34.81	34.83	0.02
		2215-01-102-03		107.65	19.38	88.27	88.33	0.06
		4215-01-102-06	Capital outlay on Water and Supply and Sanitation	33.00	0.19	32.81	32.98	0.17
13	41	3054-80-001-08	Roads and Bridges	23.32	6.91	16.40	16.41	0.01
14	49	4701-80-796-54	Capital outlay on Medium Irrigation	149.73	0.24	149.49	149.55	0.06
		4701-80-796-62		25.00	0.08	25.00	26.67	1.67
		4701-80-800-54		00.00	00.00	00.00	0.61	0.61
15	50	4702-00-101-37	Capital outlay on Minor Irrigation	3.00	2.14	0.86	0.94	0.07
16	54	2404-00-102-10	Dairy Development	8.23	1.09	7.14	7.14	0.35
17	55	4515-00-103-10	Capital outlay on other	149.00	1.52	147.48	148.11	0.63
		4515-00-796-04	Rural Development Programmes	240.00	24.36	215.64	215.98	0.34
18	56	2515-00-001-03	Other Rural Development Programmes	204.62	68.97	135.65	135.68	0.03
19	58	2202-02-109-01	General Education	503.77	15.51	488.26	488.39	0.13
		2202-02-109-66		325.00	75.71	249.29	249.39	0.10
20	59	2202-01-101-01		4421.72	1256.19	3165.53	3165.73	0.20
		2202-01-796-46		3.37	0.74	2.63	2.63	0.11

**Appendix 3.7**  
**Excess over provisions of previous years requiring regularisation**  
**(Reference: Paragraph 3.2.7.2)**

Year	Number of Grant/ Appropriation	Grant/ Appropriation /Department name	Amount of excess (` in crore)
2001-02	25	Institutional Finance and Programme Implementation Department	*
2001-02	32	Legislature	0.04
2002-03	32	Legislature	0.08
2003-04	46	Tourism Department	0.29
2004-05	40	Revenue and Land Reforms Department	@
2006-07	38	Registration Department	\$
2010-11	32	Legislature	0.10
2011-12	14	Repayment of Loans	219.56
2011-12	15	Pension	200.60
2011-12	25	Institutional Finance and Programme Implementation Department	^
2012-13	7	Vigilance	0.07
2012-13	14	Repayment of Loans	556.01
2012-13	15	Pension	703.44
2012-13	42	Rural Development Department	3.66
2013-14	13	Interest Payment	139.42
2013-14	14	Repayment of Loans	181.58
2013-14	15	Pension	373.05
2014-15	13	Interest Payment	191.68
2014-15	42	Rural Development Department	169.53
2016-17	14	Repayment of Loans	10.42
2016-17	32	Legislative Assembly	0.33
2017-18	13	Interest Payment	193.69
2017-18	15	Pension	71.81
2019-20	13	Interest Payment	120.64
2019-20	15	Pension	192.68
<b>Total</b>			<b>3328.68</b>

**Source: Respective year's Appropriation Accounts**

\*excess amount was ` 8,807 only

@ excess amount was ` 1,072 only

\$ excess amount was ` 81,665 only

^ excess amount was ` 11,160 only

**Appendix-3.8**  
**Details of the schemes for which provision ( ` 1 crore and above) was made but no**  
**expenditure was incurred**  
**(Reference: Paragraph 3.3.3)**

(` in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-102-BG	0	4.51
2		2401-00-102-BH	60.00	0
3		2401-00-105-AV	0.54	2.36
4		2401-00-105-AV	0.36	1.57
5		2401-00-789-BH	20.00	0
6		2401-00-796-AV	1.08	4.73
7		2401-00-796-AV	0.72	3.15
8		2401-00-796-B8	0	1.33
9		2401-00-796-BH	120.00	0
10		2415-80-277-15	10.00	0
11		4401-00-101-12	1.20	0
12	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-A5	1.00	0
13		2403-00-101-AD	1.00	0
14		2403-00-106-A6	1.74	0
15		2403-00-106-A6	1.16	0
16		2403-00-796-A5	1.00	0
17		2403-00-796-AA	1.00	0
18	3451-01-789-03	1.00	0	
19	3- Building Construction Department	4216-01-106-03	1.00	0
20	6- Cabinet (Election) Department	2015-00-105-04	1.00	0
21	8- Transport Department (Civil Aviation Division)	5053-02-796-03	10.00	0
22	9- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2425-00-107-28	30.00	0
23		2425-00-789-28	20.00	0
24		2425-00-796-28	50.00	0
25	10- Energy Department	2801-05-001-06	208.00	0
26		2801-05-052-03	15.50	0
27		2801-05-052-05	80.60	0
28		2801-05-052-07	186.00	0
29		2801-05-789-03	3.00	0
30		2801-05-789-05	15.60	0
31		2801-05-789-06	96.00	0
32		2801-05-789-07	36.00	0
33		2801-05-796-03	6.50	0
34		2801-05-796-05	33.80	0
35		2801-05-796-06	496.00	0
36		2801-05-796-07	78.00	0
37		2801-06-052-04	155.00	0
38		2801-06-052-05	31.00	0
39		2801-06-789-04	30.00	0
40		2801-06-789-05	6.00	0
41		2801-06-796-04	65.00	0
42		2801-06-796-05	13.00	0
43		2801-80-101-02	3.13	0
44		2801-80-796-18	10.00	0
45	2801-80-796-21	4.90	0	
46	6801-00-201-24	4.00	0	
47	6801-00-202-01	5.00	0	
48	12- Planning-cum Finance Department (Finance Division)	2075-00-791-02	5.50	0
49		7610-00-201-01	50.00	0
50		7610-00-201-02	5.00	0
51		7610-00-201-03	5.00	0
52		7610-00-202-01	7.00	0

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Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
53		7610-00-202-02	1.00	0
54		7610-00-202-03	1.00	0
55	15- Pension	2071-01-101-09	100.00	0
56	18- Food, Public Distribution and Consumer Affairs Department	3456-00-102-61	16.76	0
57		3456-00-789-61	5.36	0
58		3456-00-796-61	18.88	0
59	19- Forest Environment and Climate Change Department	2406-01-101-48	15.00	0
60		2406-01-102-63	2.00	0
61		2406-01-102-63	1.34	0
62		2406-01-110-49	3.00	0
63		2406-01-110-49	2.00	0
64		2406-01-796-48	500	0
65		2406-01-796-65	1.56	0
66		2406-01-796-65	1.04	0
67		2406-04-103-03	2.50	0
68		2406-04-103-06	2.50	0
69		2406-04-103-07	2.50	0
70	20- Health, Medical Education and Family Welfare Department	2210-01-001-64	4.00	0
71		2210-01-001-79	2.00	0
72		2210-01-103-78	99.16	0
73		2210-01-104-74	5.00	0
74		2210-01-109-40	12.00	0
75		2210-01-110-55	2.00	0
76		2210-01-110-62	2.00	0
77		2210-01-789-78	19.19	0
78		2210-01-796-64	4.00	0
79		2210-01-796-74	5.00	0
80		2210-01-796-76	5.00	0
81		2210-01-796-78	41.58	0
82		2210-02-101-30	5.00	0
83		2210-02-200-27	9.00	0
84		2210-02-200-27	9.17	0
85		2210-03-101-20	2.00	0
86		2210-05-101-17	4.75	0
87		2210-05-105-16	3.12	0
88		2210-05-105-16	2.08	0
89		2210-05-105-21	60.85	0
90		2210-05-105-28	15.00	0
91		2210-05-796-28	10.00	0
92		2210-06-101-21	2.00	0
93		4210-01-110-42	1.46	0
94		4210-01-110-43	7.65	0
95		4210-01-110-43	5.10	0
96		4210-01-110-44	4.11	0
97		4210-01-110-44	2.00	0
98		4210-01-796-26	5.00	0
99	21- Higher and Technical Education Department (Higher Education Division)	2202-03-102-B1	2.00	0
100		2202-03-102-B8	2.00	0
101		2202-03-796-B1	3.00	0
102		2202-03-796-B7	15.00	0
103	22- Home, Jail and Disaster Management Department (Home Division)	2055-00-115-01	5.00	0
104		4055-00-207-45	6.14	8.91
105		4055-00-207-80	3.38	0
106		4055-00-796-33	3.00	0
107		4055-00-796-82	3.33	0
108		4070-00-796-83	3.11	0
109		4070-00-796-84	2.95	0

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
110	23- Industries Department	2851-00-796-02	5.30	0
111		2851-00-796-56	3.10	0
112		2852-80-102-86	1.00	0
113		2852-80-796-76	9.00	0
114	24- Information and Public Relation Department	2220-01-796-03	1.00	0
115	26- Labour, Employment and Skill Development Department	2230-01-796-38	1.00	0
116		2230-03-003-53	3.40	0
117		2230-03-796-53	5.00	0
118		2235-60-796-07	10.00	0
119		4059-01-796-55	7.25	0
120		4250-00-789-01	5.00	0
121		4250-00-796-09	3.60	0
122	4250-00-796-09	2.40	0	
123	27- Law Department	2014-00-116-01	1.10	0
124	30- Welfare Department (Minorities Welfare Division)	4225-80-277-20	1.00	0
125		4225-80-796-21	2.00	0
126	35- Planning-cum-Finance Department (Planning Division)	2053-00-094-34	2.00	0
127		2053-00-796-34	3.29	0
128		2053-00-796-36	1.00	0
129		2053-00-796-44	5.00	0
130		3554-02-796-16	5.21	0
131	36- Drinking Water and Sanitation Department	4215-01-102-03	70.00	0
132		4215-01-789-03	30.00	0
133		4215-01-796-03	100.00	0
134	38- Revenue, Land Reforms and Registration Department (Registration Division)	2030-02-101-02	1.00	0
135	39- Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-101-01	1.00	0
136		2245-01-101-02	5.00	0
137		2245-01-101-06	20.00	0
139		2245-01-101-07	221.22	0
140		2245-01-101-08	2.00	0
141		2245-01-101-09	1.00	0
142		2245-01-102-01	11.00	0
143		2245-01-102-02	11.00	0
144		2245-01-102-04	10.00	0
145		2245-01-104-01	1.00	0
146		2245-01-282-01	5.00	0
147		2245-02-101-06	5.00	0
148		2245-02-101-07	1.00	0
149		2245-02-282-01	1.02	0
150		2245-80-001-22	1.60	0
151		2245-80-102-12	1.00	0
152	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	2029-00-103-01	1.00	0
153		2029-00-104-03	1.48	0
154	41- Road Construction Department	2075-00-791-01	10.00	0
155		5054-03-052-06	1.50	0
156	42- Rural Development Department (Rural Development Division)	2501-06-101-16	4.90	0
157		2501-06-101-17	24.50	0
158		250106-101-18	2.450	0
159		2501-06-789-16	1.50	0
160		2501-06-789-17	7.50	0
161		2501-06-796-16	3.60	0
162		2501-06-796-17	18.00	0
163		2501-06-796-18	1.80	0
164		2505-02-796-06	1.00	0
165		2515-02-102-60	3.92	0
166		2515-00-789-60	1.20	0

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Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
167		2515-00-796-60	2.88	0
168		4515-00-796-42	5.00	0
169	43- Higher and Technical Education Department (Science and Technology Division)	2203-00-003-A7	7.40	0
170		2203-00-003-AB	44.40	0
171		2203-00-003-AC	17.89	0
172		2203-00-004-41	5.55	0
173		2203-00-004-A5	18.50	0
174		2203-00-004-AE	7.40	0
175		2203-00-789-AC	3.91	0
176		2203-00-796-41	1.95	0
177		2203-00-796-A5	6.50	0
178		2203-00-796-A7	2.60	0
179		2203-00-796-AB	15.60	0
180		2203-00-796-AC	1.58	0
181		2203-00-796-AE	2.60	0
182	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	3452-80-104-14	1.50	0
183		3452-80-104-18	1.00	0
184		3452-80-796-14	1.50	0
185		3452-80-796-18	1.00	0
186		5452-80-104-70	45.00	0
187		5452-80-796-70	10.00	0
188	47- Transport Department (Transport Division)	3055-00-796-02	3.00	0
189		5055-00-190-23	2.00	0
190	49- Water Resources Department	4700-80-789-13	25.00	0
191		4700-80-796-13	25.00	0
192		4701-80-001-65	1.00	0
193	50- Water Resources Department (Minor Irrigation Division)	2702-01-102-02	3.00	0
194		4702-00-101-24	2.00	0
195		4702-00-796-24	3.00	0
196		2225-01-789-09	1.00	0
197	51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	2225-01-789-09	1.00	0
198		2225-01-789-53	1.00	0
199		2225-01-789-67	13.00	0
200		2225-01-789-95	26.00	0
201		2225-02-277-01	10.00	0
202		2225-02-277-71	1.00	0
203		2225-02-277-98	1.50	0
204		2225-02-277-A1	3.70	0
205		2225-02-277-A3	10.00	0
206		2225-02-796-39	28.00	0
207		2225-02-796-71	2.00	0
208		4225-01-789-02	2.00	0
209		4225-01-789-02	2.00	0
210		4225-02-277-43	1.00	0
211		4225-03-796-02	2.00	0
212		4225-03-796-02	2.00	0
213		52- Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2204-00-104-57	6.00
214	2204-00-796-52		1.50	0
215	2204-00-796-54		1.25	0
216	2204-00-796-57		9.00	0
217	4202-03-102-20		4.00	0
218	4202-03-796-20		4.00	0
219	4202-04-101-13		1.80	0
220	4202-04-101-13		1.80	0
221	53- Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	2405-00-796-62	1.06	0
222		2405-00-796-62	1.06	0
223		4405-00-101-74	3.08	0



Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
224		4405-00-101-74	3.08	0
225		2404-00-102-74	2.40	0
226		2404-00-102-74	1.60	0
227	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-76	2.00	0
228		2404-00-102-83	8.50	0
229		2404-00-102-86	2.00	0
230		2404-00-796-83	6.50	0
231			2515-00-001-36	1.20
232	55- Rural Development Department (Rural Works Division)	2515-00-102-63	170.00	0
233		2515-00-796-36	1.20	0
234		2515-00-796-63	180.00	0
235		2515-00-001-54	8.00	0
236		2515-00-001-57	5.00	0
237	56- Rural Development Department (Panchayati Raj Division)	2515-00-789-57	4.00	0
238		2515-00-796-57	7.50	0
239		2515-00-796-58	1.00	0
240		2202-02-109-18	5.00	0
241		2202-02-109-24	5.00	0
242		2202-02-109-80	12.50	0
243		2202-02-789-18	1.70	0
244		2202-02-789-24	1.70	0
245		2202-02-789-49	5.10	0
246		2202-02-789-68	14.45	0
247	58- School Education and Literacy Department (Secondary Education Division)	2202-02-789-81	3.40	0
248		2202-02-796-24	3.30	0
249		2202-02-796-49	9.90	0
250		2202-02-796-81	6.60	0
251		2202-05-200-06	7.51	0
252		2202-05-200-06	2.24	0
253		2202-05-789-06	2.54	0
254		2202-05-796-06	4.95	0
255		2202-05-796-06	1.48	0
256		59- School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-60	11.43
257	2202-01-789-60		2.94	0
258	2202-01-796-60		5.63	0
259		2235-02-102-48	5.82	0
260		2235-02-102-48	3.88	0
261		2235-02-102-53	1.54	0
262		2235-02-102-53	1.03	0
263		2235-02-102-A1	1.26	0
264		2235-02-103-64	1.16	0
265		2235-02-103-AD	1.62	0
266		2235-02-103-AD	1.08	0
267		2235-02-103-AH	2.94	0
268		2235-02-103-AL	12.27	0
269	60- Women, Child Development and Social Security Department	2235-02-103-AL	8.54	0
270		2235-02-106-A4	1.17	0
271		2235-02-796-48	6.18	0
272		2235-02-796-48	4.12	0
273		2235-02-796-53	1.68	0
274		2235-02-796-53	1.12	0
275		2235-02-796-64	1.16	0
276		2235-02-796-A3	1.00	0
277		2235-02-796-AD	1.98	0
278		2235-02-796-AD	1.32	0
279		2235-02-796-AH	4.06	0
280		2235-02-796-A1	1.37	0

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Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
281		2236-02-101-06	1.64	0
282		2236-02-101-06	1.64	0
283		2236-02-101-07	0	156.00
284		2236-02-789-07	0	31.00
285		2236-02-796-06	1.90	0
286		2236-02-796-06	1.90	0
287		2236-02-796-07	0	125.00
288		4235-02-101-78	12.00	0
289		4235-02-103-73	1.35	0
290		4235-02-103-77	1.50	0
291		4235-02-103-77	1.00	0
292		4235-02-796-73	1.65	0
293		4235-02-796-73	1.10	0
294		4235-02-796-77	1.50	0
295		4235-02-796-77	1.00	0
296		4235-02-796-78	18.00	0
		<b>Total</b>	<b>4262.08</b>	<b>338.56</b>

**Appendix-3.9**  
**Rush of expenditure**  
(Reference: Paragraph 3.4)

(' in crore)

S. N.	Major Head	March	4th quarter total	4th qtr. total as percentage of FY total	FY Total	Exp. in March as percentage of FY total
1	2245	424.69	987.75	100.00	987.75	43.00
2	3075	9.50	335.33	100.00	335.33	2.83
3	4047	3.82	8.76	100.00	8.76	43.61
4	4408	15.00	15.00	100.00	15.00	100.00
5	4801	626.00	626.00	100.00	626.00	100.00
6	4875	0.76	0.76	100.00	0.76	100.00
7	4885	5.00	7.00	100.00	7.00	71.43
8	5075	0.00	5.00	100.00	5.00	0.00
9	5452	42.91	42.91	98.39	43.62	98.39
10	4225	228.46	260.05	96.57	269.28	84.84
11	3451	805.78	812.24	94.62	858.39	93.87
12	4405	5.51	7.25	94.34	7.68	71.69
13	2852	83.64	104.08	94.24	110.45	75.73
14	4210	516.89	534.20	91.14	586.13	88.19
15	2401	281.27	882.47	88.39	998.40	28.17
16	2225	720.26	792.36	86.90	911.79	78.99
17	2406	317.09	432.48	84.72	510.51	62.11
18	2404	71.70	74.61	83.19	89.69	79.95
19	2204	19.67	32.73	75.68	43.25	45.49
20	4701	394.10	633.78	75.22	842.52	46.78
21	2216	3.69	12.18	74.59	16.34	22.61
22	5055	9.42	11.07	73.87	14.98	62.84
23	4235	3.79	3.79	71.63	5.29	71.63
24	2217	1466.79	2021.08	70.62	2861.72	51.26
25	2205	4.39	6.47	70.09	9.24	47.54
26	3054	216.05	279.75	68.52	408.28	52.92
27	2230	134.76	151.90	68.42	222.01	60.70
28	4515	486.58	867.13	67.56	1283.49	37.91
29	4711	6.22	10.27	65.82	15.60	39.90
30	4403	1.93	1.93	65.82	2.93	65.82
31	4059	77.08	123.70	65.53	188.76	40.84
32	2405	34.56	46.58	64.50	72.22	47.86
33	5054	1250.79	1862.68	60.45	3,081.21	40.59
	<b>Total</b>	<b>8268.10</b>	<b>11993.28</b>	<b>77.72</b>	<b>15439.33</b>	<b>53.55</b>

**Appendix: 3.10**  
**Surrender of fund on the last day of the financial year**  
(Reference: Paragraph 3.5.8)

(' in lakh)

Sl. No.	Secretariate/Offices	No. of works/sub-heads where surrenders made	Allotment	Expenditure	Surrender	Date of Surrender
1	The Under Secretary, BCD, (Govt. Side), Ranchi	06	32.24	7.72	24.52(76%)	31.03.21
2	The EE, BCD, No.-01, Ranchi	02	77.52	8.43	69.09(89%)	31.03.21
3	The EE, BCD, No.-02, Ranchi	09	171.52	7.22	164.30(96%)	31.03.21
4	The EE, BCD, Special Division, Ranchi	05	611.43	144.60	466.83(76%)	31.03.21
5	EE, BCD, Dhanbad	01	0.50	0.20	0.30 (60%)	31.03.21
6	EE, BCD, Gumla	04	1.48	0.02	1.46(99%)	31.03.21
7	The EE, BCD, Hazaribagh	01	0.60	0.25	0.35 (58%)	31.03.21
8	The EE, BCD, Jamshedpur	04	2.18	0.13	2.05(94%)	31.03.21
9	The EE, BCD, Saraikela	04	101.23	0.09	101.14 (100%)	31.03.20
10	The EE, BCD, Ramgarh	04	2.05	0.00	2.05(100%)	31.03.21
<b>Total</b>		<b>40</b>	<b>1000.75</b>	<b>168.66</b>	<b>832.09 (83%)</b>	

**Appendix: 3.11**  
**Rush of Expenditure (BCD)**  
(Reference: Paragraph 3.5.9)

(' in crore)

Secretariat/Divisions/Offices	Head of accounts/No of Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
State (Govt. side)	4059-01-796-58	42.68	17.19	40
	4059-01-796-59	11.89	4.83	41
	4059-01-051-58	65.10	26.71	41
	2059-80-001-11	2.13	1.48	69
	4059-01-051-39	2.36	2.30	97
	4059-01-796-39	5.59	5.59	100
<b>Total</b>		<b>129.75</b>	<b>58.10</b>	
O/o the Under Secretary, BCD (Hqr), Ranchi	07	0.10	0.08	42 to 100
The EE, BCD, No.-01, Ranchi	08	33.35	18.43	43 to 100
The EE, BCD, No.-02, Ranchi	15	2.46	2.34	57 to 100
The EE, BCD, Special Division, Ranchi	05	5.42	3.82	56 to 100
The EE, BCD, Bokaro	03	0.86	0.76	49 to 100
The EE, BCD, Dhanbad	03	0.32	0.31	51 to 100
The EE, BCD, Gumla	04	1.14	0.92	71 to 100
The EE, BCD, Hazaribagh	05	13.53	13.52	46 to 100
The EE, BCD, Jamshedpur	03	0.11	0.11	100
The EE, BCD, Saraikela	02	4.98	4.97	48 & 100
The EE, BCD, Ramgarh	03	0.25	0.25	100
<b>Total</b>		<b>58</b>	<b>45.51</b>	

**Appendix-3.12**  
**Non-reconciliation of departmental expenditure figures**  
(Reference: Paragraph 3.5.10)

(` in crore)

Sl. No.	Divisions	Heads	Total Expenditure	Reconciled amount	Non-reconciled amount
1	O/o the Under Secretary, BCD (Hqr), Ranchi	Establishment Expenditure	6.53	0.00	6.53
2	The EE, BCD, Division No.-01, Ranchi	Establishment Expenditure	4.49	0.00	4.49
		General Expenditure (Works)	33.35	0.00	33.35
3	The EE, BCD, Division No.-02, Ranchi	Establishment Expenditure	3.15	0.00	3.15
		General Expenditure (Works)	16.02	12.01	4.01
4	The EE, BCD, Special Division, Ranchi	Establishment Expenditure	1.58	0.00	1.58
5	The EE, BCD, Bokaro	Establishment Expenditure	1.49	0.00	1.49
6	The EE, BCD, Dhanbad	Establishment Expenditure	1.89	0.00	1.89
7	The EE, BCD, Gumla	Establishment Expenditure	0.99	0.00	0.99
8	The EE, BCD, Hazaribagh	Establishment Expenditure	2.13	0.00	2.13
9	The EE, BCD, Jamshedpur	Establishment Expenditure	1.54	0.00	1.54
10	The EE, BCD, Saraikela	Establishment Expenditure	0.99	0.00	0.99
11	The EE, BCD, Ramgarh	Establishment Expenditure	0.86	0.00	0.86
<b>Grand Total</b>			<b>75.01</b>	<b>12.01</b>	<b>63.00</b>

**Appendix-3.13**  
**Blockage of Fund kept in PL/Deposit/Bank Account**  
(Reference: Paragraph 3.6.10)

Sl. No.	Name of scheme/work	Year	Fund Received	Total Fund Received	Expenditure	Total Expenditure	Balance Amount
1	Construction of Welcome Gate at Deo Nad Damodar of Lohardaga District	2017-18	3457200	3457200	938738	2390476	1066724
2	Construction of Chulha Pani Welcome Gate at Deo Nad Damodar Salgi Block Kuru Lohardaga				1054000		
3	Construction of Welcome Gate at Lava Pani Peshrar(Bagru Lohardaga)				937738		
4	Construction of Toilet and Bathroom near Korambe Temple, under Lohardaga District	2019-20	3171000	3171000	694875	3161463	9537
5	Construction of Marriage Hall near Akhileshwar Dham Temple under Lohardaga District				2466588		
6	Construction of Development 2 <sup>nd</sup> and last waterfall on Lava Pani Waer fall in Peshrar Block under Lohardaga District	2019-20	5000000	5000000	0	1893938	3106062
7	Stair and other Development work (1 <sup>st</sup> and 4 <sup>th</sup> ) at Lava Pani Water fall Peshrar Block under Lohardaga District				1893938		
8	Construction of Development of 27 no. Bridge in Namodag Dubang of Salgi Panchayat under Lohardaga District	2020-21	10000000	10000000	2344340	2344340	7655660
9	Consultancy Service by JTDC	2017-18	28987522	75240424	15906862	15906862	59333562
		2018-19	13309176				
		2019-20	12943726				
		2020-21	20000000				
10	Training & Skill Development by JTDC	2017-18	20000000	42626000	5974357	5974357	36651643
		2018-19	20000000				
		2019-20	2626000				
11	Providing Tour Facility to Poor Family of the state in the Tour by JTDC	2017-18	66000000	116000000	33797070	33797070	82202930
		2018-19	25000000				
		2019-20	25000000				
12	Financial Assistance to JTDC, LTD for Management, Cleanliness., Creation, Upgradation, Publicity, Maintenance and renovation of existing Properties etc.	2017-18	60000000	370000000	193294218	193294218	176705782
		2018-19	20000000				
		2019-20	150000000				
		2020-21	140000000				
13	Strengthening, Maintenance, Running etc. of Tourist Information Centre, Modernization by JTDC	2017-18	1000000	12000000	2474858	2474858	9525142
		2018-19	5000000				
		2019-20	6000000				
14	Adventure Activity in Dasam, Jonha and Panchghagh Fall of Ranchi District	2017-18	9747000	9747000	8356000	8356000	1391000
15	Kailash Mansarovar Pilgrim by JTDC	2018-19	6000000	16000000	6000000	6000000	10000000
		2019-20	10000000				
16	Integrated Development of Various Tourism Circuit-construction work by JTDC	2018-19	52517646	62517646	6000000	6000000	56517646
		2019-20	10000000				
17	Fair & Exhibition by JTDC	2018-19	18101475	25601475	11231728	11231728	14369747
		2019-20	7500000				
18	Maintenance, Management and Cleanliness of Tourist Places by JTDC	2018-19	28000000	78000000	53000000	53000000	25000000
		2019-20	25000000				
		2020-21	25000000				

Sl. No.	Name of scheme/work	Year	Fund Received	Total Fund Received	Expenditure	Total Expenditure	Balance Amount
19	Purchase of share capital of Hotel Ashok Vihar by JTDC	2020-21	250000000	250000000	0	0	250000000
20	Incentive by JTDC	2017-18	10000000	10000000	0	0	10000000
21	Eco Tourism Circuit by JTDC	2018-19	38581944	38581944	38141275	38141275	522199
		2019-20	67566				
		2020-21	13964				
22	Prasad Yojna Deoghar by JTDC	2018-19	116616517	116616517	190290432	190290432	18720157
		2019-20	482363				
		2020-21	91911709				
23	Led Street Light in Rajrappa Pathway and Temple Compound	2017-18	79051728	79051728	65483448	65483448	13568280
24	View Gallery under Ramgarh District	2017-18	7057200	32057200	32057200	0	32057200
		2018-19	25000000				
25	Development of various tourist places under Ramgarh District	2017-18	8000000	25500000	12200925	12200925	13299075
		2018-19	5000000				
		2019-20	5000000				
		2020-21	7500000				
26	Grant in aid to Rajrappa Tourist Development Authority for various arrangements	2017-18	902821	5902821	3218638	3218638	2684183
		2018-19	3000000				
		2020-21	2000000				
27	Construction of Welcome Gate at Deo Nad Damodar of Lohardaga District	2017-18	3457200	3457200	938738	2930476	526724
28	Construction of Chulha Pani Welcome Gate at Deo Nad Damodar Salgi Block Kuru Lohardaga				1054000		
29	Construction of Welcome Gate at Lava Pani Peshrar(Bagru Lohardaga)				937738		
30	Construction of Toilet and Bathroom near Korambe Temple under Lohardaga District	2019-20	3171000	3171000	694875	3161463	9537
31	Construction of Marriage Hall near Akhileshwar Dham Temple under Lohardaga District				2466588		
32	Construction of Development 2 <sup>nd</sup> and last waterfall on Lava Pani Waer fall in Peshrar Block under Lohardaga District	2019-20	5000000	5000000	0	1893938	3106062
33	Stair and other Development work (1 <sup>st</sup> and 4 <sup>th</sup> ) at Lava Pani Water fall Peshrar Block under Lohardaga District				1893938		
34	Construction of Development of 27 no. Bridge in Namodag Dubang of Salgi Panchayat under Lohardaga District	2020-21	10000000	10000000	2344340	2344340	7655660
35	Construction of Traveler Shed, Boring, Pipe Fitting, Tank and Solar System in Kanaishwr Temple, Chakulia under Jamshedpur District	2016-17	2498300	2498300	2492884	2492884	5416
36	Construction of Traveler Shed and Bench in Chitreshwar Temple, Bahragora under Jamshedpur District	2016-17	1610900	1610900	1598382	1598382	12518
37	Development of Panch Pandav( Tourism Dev), Grill, Boundary Wall, Permanent Bench Platform	2016-17	1991400	1991400	1963719	1963719	27681

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Sl. No.	Name of scheme/work	Year	Fund Received	Total Fund Received	Expenditure	Total Expenditure	Balance Amount
	Repairing and Public Toilet under Jamshedpur District						
38	Construction of Toilet and Footpath in Harina Temple, Potka under Jamshedpur District	2016-17	1814700	1814700	1789501	1789501	25199
39	Construction of Public Hall in Harina Temple, Potka under Jamshedpur District	2017-18	15000000	15000000	2374290	12204577	2795423
40	Construction of Guest House in Rajbadi Temple, Dhalbhumgarh under Jamshedpur District				2483266		
41	Construction of Boundary Wall and Bench in Harina Temple, Potka under Jamshedpur District				1013620		
42	Construction of Marriage Hall in Rankini Temple, Jadugoda, Musavani under Jamshedpur District				194543		
43	Construction of Children Park in Rajbari, Dhalbhum under Jamshedpur District				2431644		
44	Construction of Boundary wall Pears block and Deep Boring in Children Park in Rajbari, Dhalbhum under Jamshedpur District				2088706		
45	Renovation of Boundary wall and PCC Road in Rajbari, Dhalbhumgarh under Jamshedpur District				1618508		
46	Dimna Adventure Tourism Fair under Jamshedpur District	2018-19	1500000	1500000	0	0	1500000
47	Development for Tourist Places under Jamshedpur District	2020-21	3000000	3000000	0	0	3000000
48	Development of tourist places in Bokaro district	2017-18	10000000	10000000	8974770	8974770	1025230
49	Development of tourist places in Bokaro district	2018-19	10000000	10000000	7113230	7113230	2886770
50	Development of tourist places in Bokaro district	2019-20	20000000	20000000	15865575	15865575	4134425
<b>Total</b>			<b>1568590057</b>	<b>1568590057</b>	<b>717492883</b>	<b>717492883</b>	<b>851097174</b>



**Appendix-3.14**  
**Non-completion of work**  
**(Reference: Paragraph 3.6.11)**

(₹ in lakh)

S. N.	Scheme	Fund Allotted (As on 31.03.21)	Year of release	Expenditure (As on 31.03.21)	Schedule date of completion	Physical Status in per cent
1.	Construction of cottage in Unwa at Koderma District	37.87		0	11.03.10	0
2.	Development of tourist site at Ulihatu and Dombriburu related to Dharti Aaba Birsa Munda	440.00	September 2015 to January 2019	156.00	-	-
3.	Development of Suitambe Hill at Pithoria, Ranchi	319.19		215.73	19.10.17	58
4.	Prasad Yojna Baidhnath Dham, Deoghar	1900.00		994.18	-	59
5.	Civil Construction work at Netarhat and Civil Const. work of tent Base at koel View Point and Betla	900.00		519.68	23.02.21	40
6.	Construction of Dasam Water Fall Ranchi	299.14		0	14.04.19	2
7.	Construction work of Panchghagh Water Fall Khunti	210.08	March 2017	11.38	23.08.19	31
8.	Development of Ulihatu and Dumbriburu as Tourist Heritage Destination Centre Khunti	225.00		155.54	17.04.18	50
9.	Integrated development of Tourism Circuit Rajrappa Kailshwari Itkhori Rajrappa Parasnath	1600.00		32.24	07.08.19	5
10.	Construction of VIP Guest House at Patratu	1320.00		640.83	02.04.21	68
11.	Tourism development of Chandil at Seraikela Kharsawan	400.00		0	09.04.21	0
12.	Construction of Community Centre cum Pilgrim Facility at Luduguru, Bokaro District	1000.00		83.41	30.11.20	18
13.	Open Air Theater Dumka	1500.00		0.00	-	0
14.	Construction work of Stair and development of tourist places in Lava Pani Water Fall (2 <sup>nd</sup> and Last) under Lohardaga District	50.00		0.00	-	10
15.	Construction work of Stair and development of tourism in Lava Pani Water Fall (1st and 4 <sup>th</sup> ) under Lohardaga District			18.93	-	80
16.	Scheme related to Development of Tourist places near Bridge No.27 situated in Namodag Dubang of Salgi Panchayat under Lohardaga District	100.00		23.44	-	In progress
17.	Silapat , Rudraksha Tree Protection & Sitting Pagoda in Akhileshwar Dham under Lohardaga District	50.00		50.00	18.10.2021	In progress
18.	PCC Road in Akhileshwar Dham Bhandra under Lohardaga District				16.09.2021	
19.	SS Railing in Pond at Akhileshwar Dham				11.09.2021	
20.	Kiosk in Akhileshwar Dham under Lohardaga District				11.09.2021	
21.	Kiosk & SS Railing in Taan Pahadi under Lohardaga District				11.09.2021	
22.	Toilet Block in Taan Pahadi under Lohardaga District				14.09.2021	
<b>Total</b>		<b>10351.28</b>		<b>2901.36</b>		

**Appendix-4.1**  
**Pending DC Bills**  
(Reference: Paragraph 4.6)

(₹ in crore)

Sl. No.	District	Period	DC Bill submitted with delay		Delay (in months)
			No.	Amount	
1	Ranchi	2008-09 to 2016-17	155	62.44	01 to 121
2	East Singhbhum	2004-05 to 2017-18	05	1.37	08 to 67
3	Bokaro	2008-09	04	1.87	33 to 51
4	Hazaribagh	2004-05 to 2008-09	08	2.38	11 to 127
5	Lohardaga	2003-04 to 2011-12	03	0.09	58 to 70
6	Ramgarh	2008-09 to 2010-11	03	2.19	11 to 53
7	Chatra	2005-06 to 2015-16	07	1.87	01 to 106
8	Deoghar	2005-06 to 2016-17	22	10.77	01 to 128
9	Dhanbad	2004-05 to 2008-09	07	2.53	20 to 71
10	Dumka	2003-04 to 2016-17	38	10.71	02 to 99
11	Giridih	2002-03 to 2011-12	15	15.29	11 to 69
12	Garhwa	2005-06 to 2015-16	03	0.40	34 to 40
13	Jamtara	2008-09 to 2011-12	04	0.25	16 to 61
14	Kodarma	2008-09	02	3.75	19 to 31
15	Latehar	2004-05 to 2011-12	11	1.42	01 to 110
16	Pakur	2005-06 to 2008-09	02	1.39	36
17	Sahibganj	2007-08 to 2015-16	07	3.04	03 to 49
18	Simdega	2005-06 to 2015-16	04	1.74	20 to 94
19	Chaibasa	2004-05 to 2007-08	05	0.62	11 to 85
20	Seraikela	2006-07 to 2015-16	11	2.40	19 to 121
<b>Total</b>			<b>316</b>	<b>126.52</b>	

**Appendix 4.2**  
**List of auditable units identified u/s 14 & 15 of CAG's DPC Act**  
**(Reference: Paragraph 4.15)**

S. N.	Department	Name of the office	District	Audited upto
1	Health	District Rural Health Society	Bokaro	2018-19
2	Health	District Rural Health Society	Chatra	2018-19
3	Health	District Rural Health Society	Deoghar	2012-13
4	Health	District Rural Health Society	Dhanbad	2018-19
5	Health	District Rural Health Society	Dumka	2013-14
6	Health	District Rural Health Society	East Singhbhum (Jamshedpur)	2014-15
7	Health	District Rural Health Society	Garhwa	2017-18
8	Health	District Rural Health Society	Giridih	2013-14
9	Health	District Rural Health Society	Godda	2015-16
10	Health	District Rural Health Society	Gumla	2010-11
11	Health	District Rural Health Society	Hazaribagh	2014-15
12	Health	District Rural Health Society	Jamtara	2011-12
13	Health	District Rural Health Society	Khunti	2015-16
14	Health	District Rural Health Society	Koderma	2013-14
15	Health	District Rural Health Society	Latehar	2015-16
16	Health	District Rural Health Society	Lohardaga	2013-14
17	Health	District Rural Health Society	Pakur	2018-19
18	Health	District Rural Health Society	Palamu	2013-14
19	Health	District Rural Health Society	Ranchi	2011-12
20	Health	District Rural Health Society	Ramgarh	2015-16
21	Health	Jharkhand State Health Mission Society, Namkum	Ranchi	2015-16
22	Health	District Rural Health Society	Saraikela Kharsawan	2013-14
23	Health	District Rural Health Society	Simdega	2013-14
24	Health	District Rural Health Society	West Singhbhum (Chaibasa)	2018-19
25	Health	District Rural Health Society	Sahibganj	2013-14
26	Education	Jharkhand Shiksha Pariyojana Parishad, Ranchi	Ranchi	2014-15
27	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	2002-03
28	Education	Netarhat Residential School, Netarhat	Netarhat	2015-16
29	Rural Development	DRDA	Deoghar	2015-16
30	Rural Development	DRDA	Latehar	2014-15
31	Rural Development	DRDA	Hazaribagh	2015-16
32	Rural Development	DRDA	Giridih	2016-17
33	Rural Development	DRDA	Garhwa	2016-17
34	Rural Development	DRDA	Ranchi	2016-17
35	Rural Development	DRDA	East Singhbhum (Jamshedpur)	2016-17
36	Rural Development	DRDA	Ramgarh	2015-16
37	Rural Development	DRDA	West Singhbhum (Chaibasa)	2015-16
38	Rural Development	DRDA	Simdega	2015-16
39	Rural Development	DRDA	Koderma	2015-16
40	Rural Development	DRDA	Dumka	2015-16
41	Rural Development	DRDA	Godda	2016-17
42	Rural Development	DRDA	Pakur	2015-16
43	Rural Development	DRDA	Saraikela	2015-16
44	Rural Development	DRDA	Lohardaga	2015-16
45	Rural Development	DRDA	Bokaro	2011-12
46	Rural Development	DRDA	Chatra	2014-15
47	Rural Development	DRDA	Dhanbad	2012-13
48	Rural Development	DRDA	Gumla	2016-17
49	Rural Development	DRDA	Palamu	2014-15
50	Rural Development	DRDA	Sahibganj	2016-17
51	Rural Development	DRDA	Jamtara	2010-11
52	Rural Development	DRDA	Khunti	2016-17

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S. N.	Department	Name of the office	District	Audited upto
53	Education (H&T)	Birla Institute of Technology Mesra, Ranchi	Ranchi	2016-17
54	Aviation	Civil Aviation Authority, Ranchi	Ranchi	2016-17
55	Information Technology	Jharkhand Institute of Application for promotion (JAP-IT)	Ranchi	2013-14
56	Information Technology	Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi	2007-08
57	Social Welfare	Jharkhand Pollution Control Board, Ranchi	Ranchi	2006-07
58	IT & e-Governance	State Information Commission	Ranchi	2015-16
59	Industry	Industrial Area Development Authority, Ranchi	Ranchi	2015-16
60	Industry	Industrial Area Development Authority, Bokaro	Bokaro	2015-16
61	Industry	Industrial Area Development Authority, Jamshedpur	Jamshedpur	2016-17
62	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
63	Agriculture	National Horticulture Mission Jharkhand	Ranchi	2014-15
64	Education (H&T)	Science & Technology Council, Govt. of Jharkhand	Ranchi	2015-16
65	Biotechnology	Lac Cultivation Crop in forest, Doranda	Ranchi	2008-09
66	Animal Husbandry	Bacon Factory, Kanke, Ranchi	Ranchi	2009-10
67	Law	High Court Legal Services Committee, Ranchi	Ranchi	2008-09
68	Tourism, Art, Culture and Youth Affairs Department	Jharkhand State Hindu Religion Trust Council	Ranchi	Not audited
69	Forest	CAMPA	Ranchi	Not audited
70	Forest	Jharkhand Bio-Diversity Board/ Council, Doranda, Ranchi	Ranchi	2016-17
71	Industry	Chief Executive Officer, Jharkhand State Khadi and Village Industries Board, Ranchi	Ranchi	2016-17
72	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2005-06
73	Education	Director, R.K. Mission Ashram, Morabadi, Ranchi	Ranchi	2007-08
74	Education	Jharkhand Mahila Samakhya Society, Kadru Ranchi	Ranchi	2005-06
75	Forest	Executive Director, Wasteland Development Board	Ranchi	Not audited
76	Forest	Forest Development Authority	Ranchi	Not audited

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

**Appendix 5.1**  
**List of government companies/government controlled other companies under the purview**  
**of CAG Audit during 2020-21**  
**(Reference: Paragraph 5.4)**

S. N.	Name of the PSUs	Date of Registration/Incorporation	Account prepared up to	Audit Completed up to
<b>Power (functional)</b>				
1	Jharkhand Bijali Vitran Nigam Limited (JBVNL)	23.10.2013	2019-20	2018-19
2	Jharkhand Urja Sancharan Nigam Limited (JUSNL)	23.10.2013	2018-19	2018-19
3	Jharkhand Urja Utpadan Nigam Limited (JUUNL)	23.10.2013	2019-20	2018-19
<b>Power (non-functional)</b>				
4	Jharbihar Colliery Limited (Non-working) (JCL)	18.06.2009	2019-20	2018-19
5	Patratu Energy Limited (Non-working) (PEL)	26.10.2012	2019-20	2018-19
6	Karnpura Energy Limited (Non-working) (KEL)	19.09.2008	2019-20	2018-19
<b>Non-power (functional)</b>				
1	Jharkhand Police Housing Corporation Limited	13.03.2002	2020-21	2019-20
2	Greater Ranchi Development Agency Limited	10.01.2003	2019-20	2018-19
3	Jharkhand Industrial Infrastructure Development Corporation Limited	15.12.2004	2019-20	2018-19
4	Jharkhand Silk Textile & Handicraft Development Corporation Limited	23.08.2006	2018-19	2018-19
5	Jharkhand Urban Infrastructure Development Company Limited	19.11.2013	2018-19	2018-19
6	Jharkhand State Building Construction Corporation Limited	05.12.2015	2018-19	2018-19
7	Jharkhand Plastic Park Limited	27.09.2016	2018-19	2018-19
8	Jharkhand Railway Infrastructure Development Corporation Limited	06.07.2018	2019-20	2019-20
9	Jharkhand Film Development Corporation Limited	07.09.2016	2018-19	2018-19
10	Adityapur Electronic manufacturing cluster Limited	17.11.2016	2018-19	2018-19

**Appendix 5.2**  
**Functional PSUs with arrears of accounts for more than three years/first**  
**accounts not received/ not due**  
(Reference: Paragraph 5.4)

S. N.	Name of SPSE		Period of latest finalised accounts
<b>Government Companies</b>			
<b>Power</b>			
1	Jharkhand Urja Vikas Nigam Limited	16.09.2013	2014-15
2	Tenughat Vidyut Nigam Limited	26.11.1987	2014-15
<b>Non-Power</b>			
3	Jharkhand Tourism Development Corporation Limited	22.03.2002	2009-10
4	Jharkhand State Minorities Finance Corporation Limited	15.03.2012	2015-16
5	Jharkhand State Mineral Development Corporation Limited	07.05.2002	2015-16
6	Jharkhand State Beverages Corporation Limited	26.11.2010	2015-16
7	Jharkhand Medical & Health Infrastructure Procurement Development Corporation Limited	24.05.2013	2016-17
8	Jharkhand Hill Area Lift Irrigation Corporation Limited	22.03.2002	2015-16
9	Jharkhand State Forest Development Corporation Limited	27.03.2002	2017-18
10	Jharkhand State Food & Civil Supply Corporation Limited*	18.06.2010	Pending since incorporation
11	Ranchi Smart City Corporation Limited*	30.09.2016	
12	Jharkhand Communication Network Limited*	28.01.2017	
13	Atal Bihari Vajpayee Innovation Lab*	26.12.2018	
14	Jharkhand State Agriculture Development Corporation Limited	20.01.2016	2017-18
15	Jharkhand Urban Transport Corporation Limited	20.09.2016	2017-18

\* PSEs which have not submitted/finalised their first accounts.

**Appendix 5.3**  
**Net present value of State Government Investment**  
(Reference: Paragraph 5.15)

(` in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state Government during the year	Interest free/defaulted Loans and capital grants given by the state Government during the year	Total investment during the year	Average rate of interest on Government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total Earnings for the year	Rate of Real Return (RORR) in percentage
i	ii	iii	iv	v=iii+iv	vi	vii=ii+v	viii= {vii*(100+vi)/100}	ix= {vii*vi}/100}	x	xi=x*100/viii
Equity investment till 2016-17		4313.47								
2017-18	5651.40	50.00	0	50.00	6.98	5701.40	6099.35	397.96	-571.74	-9.37
2018-19	6099.35	31.33	0	31.33	7.98	6130.68	6619.91	489.23	-945.52	-14.28
2019-20	6619.91	0	0	0	6.34	6619.91	7039.61	419.70	-1336.36	-18.98
2020-21	7039.62	626.0	0	626.00	6.13	7665.61	8135.52	469.90	-1345.89	-16.54
<b>Total</b>		<b>5020.80</b>		<b>707.33</b>						

*Source: Latest finalized Annual Accounts of SPSEs as on 31<sup>st</sup> October 2021*

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

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



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

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

<b>Acronyms</b>	<b>Full Form</b>
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingent Bill
DE	Development Expenditure
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005
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
FFC	Fourteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax