
APPENDICES

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

PROFILE OF JHARKHAND						
A. General Data						
Sl. No.	Particulars			Figures		
1	Area			79,716 Sq. km.		
2	Population					
	a.	2011		3.33 crore		
	b.	2022		3.90 crore		
3	A	Density of Population ¹ (As per 2011 Census) (All India Density = 382 persons per Sq.Km)		414 persons per Sq. km.		
	B	Density of Population ² (As per projected population for 2021) (All India Density = 418.43 persons per Sq.Km)		488.85 persons per Sq. km.		
4	Population below poverty line (BPL) (2011-12) ³ (All India Average = 21.92%)			36.96 per cent		
5	Literacy ⁴ (All India Average = 73%)			66.40 per cent		
6	Infant mortality ⁵ 2017 (per 1000 live births) (All India = 28 per 1000 live births)			25		
	Life expectancy at birth ⁶ (2014-18) (India = 69.7 years)			69.4 years		
7	Human Development Index ⁷					
	a.	2020 (All India = 0.642)		NA		
	b.	2021 (All India = 0.633)		NA		
8	Gross State Domestic Product (GSDP) ⁸ at current prices (2011-12 Series) in 2021-22			₹ 3,63,085 crore		
9	Per capita GSDP CAGR (2012-13 to 2021-22)		Jharkhand	5.80 per cent		
			All India	6.84 per cent		
10	GSDP CAGR (2012-13 to 2021-22)		Jharkhand	7.79 per cent		
			All India	10.11 per cent		
11	Population Growth (2012 to 2022)		Jharkhand	16.15 per cent		
			All India	12.12 per cent		
B. Financial Data						
Sl. No.	Particulars		Figures (in per cent)			
			2019-20 to 2020-21		2020-21 to 2021-22	
	Growth		General States	Jharkhand	General States	Jharkhand
1	a.	of Revenue Receipts	-4.12	-3.88	25.60	24.17
2	b.	of Own Tax Revenue	-4.06	0.65	25.62	26.12
3	c.	of Non-Tax Revenue	-34.63	-13.55	45.46	32.61
4	d.	of Total Expenditure	4.99	6.92	13.96	3.50
5	e.	of Capital Expenditure	-2.09	17.93	25.59	-8.49
6	f.	Capital Outlay	-2.84	-14.31	NA	10.80
7	g.	Loan & Advances Disbursed	2.31	1943.16	1.22	-56.72
8	h.	of Revenue Expenditure on Education	-0.90	3.33	11.47	10.99
9	i.	of Revenue Expenditure on Health	15.29	24.84	19.71	24.40
10	j.	of Salaries & Wages	2.83	0.41	11.23	8.49
11	k.	of Pension	6.48	13.19	11.88	12.00

¹ Census Info India 2011 Final Population Totals

² Census of India 2011 (Population Projection 2011-2036)

³ Ministry of Statistics and Programme Implementation

⁴ Census 2011

⁵ SRS bulletin

⁶ SRS Abridged life table 2015-19

⁷ UNDP report HDR 2020

⁸ Directorate of Economics and Statistics, Planning and Development Department, Jharkhand

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 2021-22.
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 2022.
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 2021-22.
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 2021-22
(Reference: paragraph 2.2)

(₹ in crore)

Receipts			Disbursements						
2020-21		2021-22	2020-21		2021-22				
	Section-A: Revenue				Estt.	State & Central Scheme	Total		
56,149.73	I. Revenue Receipts	69,721.86	59,263.59	I. Revenue Expenditure	30,617.80	32,160.11	62,777.91	62,777.91	
16,880.08	Tax Revenue	21,289.61	19,902.67	General Services	21,353.61	201.69	21,555.30		
			23,347.07	Social Services	7,195.85	17,443.48	24,639.33		
7,564.01	Non-tax Revenue	10,030.75	10,052.00	Education, Sports, Art and Culture	5,859.00	5,315.19	11,174.19		
			3,483.65	Health and Family Welfare	1,321.76	3,012.41	4,334.17		
19,712.23	State's share of Union Taxes	27,734.64	3,735.31	Water supply, Sanitation, Housing and Urban Development	271.07	2,902.55	3,173.62		
2,990.50	Finance Commission Grants	2,198.3	131.92	Information and Broadcasting	89.8	89.67	179.47		
2,164.06	Other Grants to State	1,891.4	911.79	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	134.62	940.15	1,074.77		
6,838.85	Centrally sponsored schemes	6,577.16	222.01	Labour and Labour Welfare	52.97	129.12	182.09		
			4,778.51	Social Welfare and Nutrition	-566.44	5,054.39	4,487.95		
			31.88	Others	33.07	0	33.07		
			16,013.85	Economic Services	2,068.34	14,514.94	16,583.28		
			2,084.37	Agriculture and Allied Activities	653.54	2,880.43	3,533.97		
			8,238.31	Rural Development	463.38	5,960.27	6,423.65		
			0	Special Areas Programmes	0	0	0.00		
			366.53	Irrigation and Flood Control	371.44	1.43	372.87		
			2,022.47	Energy	3.85	3,804.45	3,808.30		
			245.78	Industry and Minerals	59.48	270.23	329.71		
			749.38	Transport	292.26	150.79	443.05		
			0.00	Science, Technology and Environment	0	0	0.00		
			2,307.01	General Economic Services	224.39	1,447.34	1,671.73		
			0	Grants-in-aid and Contributions	0	0	0		
			59,263.59	Total	30,617.80	32,160.11	62,777.91		
3,113.86	II Revenue Deficit carried over to Section B		0.00	II Revenue Surplus Section B				6,943.95	
59,263.59	Total	69,721.86	59,263.59	Total				69,721.86	
Section B									

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Receipts				Disbursements					
2020-21		2021-22	2020-21		2021-22				
3,463.48	III Opening Cash Balance including permanent advances and cash balance investment	3,720.32	0	III Opening Over Draft from Reserve Bank of India				0	
0	IV Miscellaneous Capital Receipts	0	8,465.66	IV Capital Outlay	0.00	9,376.90	9,376.90	9,376.90	
			770.92	General Services	0	734.3	734.30		
			1,491.46	Social Services	0.00	1,595.26	1,595.26		
			94.87	Education, Sports, Art and Culture	0.00	94.34	94.34		
			586.13	Health and Family Welfare	0.00	488.68	488.68		
			480.34	Water supply, Sanitation, Housing and Urban Development	0.00	590.28	590.28		
			0	Information and Broadcasting	0.00	0	0.00		
			269.28	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	364.42	364.42		
			5.29	Social Welfare and Nutrition	0.00	11.92	11.92		
			55.55	Others	0.00	45.62	45.62		
			6,203.28	Economic Services	0.00	7,047.34	7,047.34		
			75.78	Agriculture and Allied Activities	0.00	353.73	353.73		
			1,283.49	Rural Development	0.00	1,142.75	1,142.75		
			0	Special Areas Programme	0.00	0	0.00		
			1,046.31	Irrigation and Flood Control	0.00	1,204.26	1,204.26		
			626	Energy	0.00	87.52	87.52		
			7.76	Industry and Minerals	0.00	1,002.00	1,002.00		
			3,120.33	Transport	0.00	3,202.12	3,202.12		
			43.61	General Economic Services	0.00	54.96	54.96		
48.78	V Recoveries of Loans and Advances	1,291.73	3,379.77	V Loans and Advances Disbursed	50.41	1,412.57	1,462.98	1,462.98	
0	From Power Projects	1,246.00	3,352.40	For Power Projects	0	1,412.57	1,412.57		
48.54	From Govt. Servants	45.73	4.46	To Government Servants	31.68	0	31.68		
0.24	From Others	0	22.91	To Others	18.73	0.00	18.73		
0	VI Revenue Surplus brought down	6,943.95	3,113.86	VI Revenue Deficit brought down				0	
13,546.58	VII Public Debt Receipts	9,839.87	2,744.82	VII Repayment of Public Debt			4,247.08	4,247.08	
0	External Debt	0	0	External Debt			0		
10,958.31	Internal Debt other than Ways and	6,594.22	2,546.88	Internal Debt other than Ways			4,012.80		

Receipts			Disbursements					
2020-21		2021-22	2020-21		2021-22			
	Means Advances and Over Draft				and Means Advances and Over Draft			
0	Transaction under Ways and Means Advances	0	0	0	Transaction under Ways and Means Advances			0
0	Net Transaction under Over Draft.	0	0	0	Net Transaction under Over Draft			0
2,588.27	Loans and Advances from Central Government	3,245.65		197.94	Repayments of Loans and Advances to Central Government			234.28
0	VIII Appropriation to Contingency Fund		0		VIII Appropriation to Contingency Fund			0
0	IX Amount transferred to Contingency Fund		0		IX Expenditure from Contingency Fund			0
28,511.48	X Public Accounts Receipts		24,643.60	24,145.89	X Public Accounts Disbursements			25,779.81
1,179.21	Small Savings and Provident Funds	1,172.20		1,201.67	Small Savings and Provident Funds			1,365.41
1,377.12	Reserve Funds	825.60		604.75	Reserve Funds			1,205.51
303.87	Investment in earmarked fund	200.00						
863.42	Suspense and Miscellaneous	143.76		809.95	Suspense and Miscellaneous			170.86
8,118.09	Remittances	8,159.71		8,073.94	Remittances			8,173.53
16,669.77	Deposits and Advances	14,142.33		13,455.58	Deposits and Advances			14,864.50
0	Inter State Settlement	0		0	Inter-state Settlement			0
0	XI Closing Over Draft from Reserve Bank of India		0	3,720.32	XI Cash Balance at the end of the Year			5,572.70
				0	Cash in Treasuries and Local Remittances			0.00
				160.55	Deposits with Reserve Bank			149.37
				44.7	Departmental Cash Balance including Permanent Advances			38.83
				703.87	Investment of Earmarked Fund			903.87
				2811.20	Cash Balance Investment			4480.63
1,04,833.91	Total		1,16,161.33	1,04,833.91	Total			1,16,161.33

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

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Part A. Receipts					
1. Revenue Receipts	52,756	56,152	58,417	56,150	69,722
(i) Tax Revenue	12,353	14,752	16,771	16,880	21,290
Goods and Services Tax	4,124	8,201	8,418	7,931	9,557
Taxes on Agricultural Income	-	-	0	0	0
Taxes on Sales, Trade, etc.	5,715	3,475	3,996	4,301	5,213
State Excise	841	1,083	2,009	1,821	1,807
Taxes on Vehicles	779	864	1,129	976	1,263
Stamps and Registration fees	469	451	560	708	987
Land Revenue	156	389	338	873	1,621
Taxes on Goods and Passengers	0	0	0	0	0
Other Taxes	270	289	321	270	841
(ii) Non Tax Revenue	7,847	8,258	8,750	7,564	10,031
(iii) State's share of Union taxes and duties	21,144	23,906	20,593	19,712	27,735
(iv) Grants-in-aid from Government of India	11,412	9,236	12,303	11,993	10,667
2. Miscellaneous Capital Receipts	25	0	0	0	0
3. Recoveries of Loans and Advances	42	47	49	49	1,292
4. Total Revenue and Non debt capital receipts (1+2+3)	52,824	56,199	58,466	56,199	71,014
5. Public Debt Receipts	8,137	7,803	9,593	13,547	9,840
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,905	7,531	9,167	10,958	6,594
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	232	273	426	2,588	3,246
6. Total Receipts in the Consolidated Fund (4+5)	60,960	64,002	68,059	69,745	67,281
7. Contingency Fund Receipts	0	0	0	0	0
8. Public Account Receipts	27,833	25,410	33,243	28,511	24,644
9. Total Receipts of the State (6+7+8)	86,370	97,245	1,01,302	98,256	91,925
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	50,952	50,631	56,457	59,264	62,778
Plan/State Schemes, CASC, CSS	22,999	23,983	27,627	28,370	32,160
Non Plan/Establishment	27,953	26,648	28,830	30,894	30,618

	2017-18	2018-19	2019-20	2020-21	2021-22
General Services (including interest payments)	16,558	17,656	18,714	19,903	21,555
Social Services	19,575	18,786	21,448	23,347	24,639
Economic Services	14,819	14,189	16,294	16,014	16,583
Grants-in-aid and contributions	0	0	1	0	0
11. Capital Expenditure	11,953	10,712	9,879	8,466	9,377
Plan/State Schemes, CASC, CSS	11,884	10,669	9,832	8,401	9,377
Non Plan/Establishment	69	42	47	65	0
General Services	807	791	1,239	771	734
Social Services	1,528	1,616	1,431	1,492	1,595
Economic Services	9,618	8,305	7,209	6,203	7,047
12. Disbursement of Loans and Advances	1,852	1,485	165	3,380	1,463
13. Total Expenditure (10+11+12)	64,756	62,828	66,501	71,109	73,618
14. Repayments of Public Debt	2,950	3,060	4,231	2,745	4,247
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,788	2,893	4,058	2,547	4,013
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	161	167	173	198	234
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	67,706	65,888	70,732	73,854	77,865
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	22,885	23,279	27,903	24,146	25,780
19. Total disbursement by the State (16+17+18)	90,591	89,167	98,635	98,000	1,03,645
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	1,804	5,521	1,960	-3,114	6,944
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-11,933	-6,629	-8,035	-14,911	-2,604
22. Primary Deficit(-)/ Surplus(+)(21-23)	-7,271	-1,777	-2,727	-9,120	3,682
Part D. Other data					
Primary Revenue balance (non-debt receipt - Primary Revenue Expenditure)	6,534	10,420	7,317	2,725	14,522
23. Interest Payments (included in revenue expenditure)	4,662	4,852	5,308	5,790	6,286

	2017-18	2018-19	2019-20	2020-21	2021-22
24. Financial Assistance to local bodies etc.	20,714	17,976	19,191	20,078	19,630
25. Ways and Means Advances/ Overdraft availed (days)	7	68	16	0	16
Ways and Means Advances availed (days)	7	58	16	0	16
Overdraft availed (days)	0	10	0	0	0
26. Interest on Ways and Means Advances/ Overdraft	0	6	4	0	46
27 (a) Gross State Domestic Product at current prices (GSDP)[@]	2,69,816	3,05,695	3,21,157	3,17,079	3,63,085
27 (b) Gross State Domestic Product at constant prices (GSDP)[@]	2,10,587	2,29,274	2,38,395	2,27,082	2,47,011
28 Outstanding Fiscal liabilities (year end)	77,095	83,783	94,407	1,09,185	1,13,483
29. Outstanding guarantees (year-end) (including interest)	157	607	607	607	607
30. Maximum amount guaranteed (year end)	157	450	450	607	607
31. Number of incomplete projects (value ₹ one crore and above)	113	410	378	374	274
32. Capital blocked in incomplete Projects	1,403	3,818	3,828	4,669	4,040
Part E. Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP at current price	4.58	4.83	5.22	5.32	5.86
Own Tax revenue/GSDP at constant price	5.87	6.43	7.03	7.43	8.62
Own Non-Tax Revenue/GSDP at current price	2.91	2.70	2.72	2.39	2.76
Own Non-Tax Revenue/GSDP at constant price	3.73	3.60	3.67	3.33	4.06
Central Transfers/GSDP at current price	7.84	7.82	6.41	6.22	7.64
Central Transfers/GSDP at constant price	5.42	4.03	5.16	5.28	4.32
II Expenditure Management					
Total Expenditure/GSDP at current price	24.00	20.55	20.71	22.43	20.28
Total Expenditure/GSDP at constant price	30.75	27.40	27.90	31.31	29.80
Total Expenditure/Revenue Receipts	122.75	111.89	113.84	126.64	105.59

	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Expenditure/Total Expenditure	78.68	80.59	84.90	83.34	85.28
Expenditure on Social Services (including L&A)/Total Expenditure	32.64	32.47	34.44	34.96	35.66
Expenditure on Economic Services (including L&A)/Total Expenditure	40.46	35.84	35.48	35.96	34.02
Capital Expenditure/Total Expenditure	18.46	17.05	14.86	11.91	12.74
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.21	15.79	12.99	10.82	11.74
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP at current price	0.67	1.81	0.61	-0.98	1.91
Revenue deficit (surplus)/GSDP at constant price	0.86	2.41	0.82	-1.37	2.81
Fiscal deficit/GSDP at current price	-4.42	-2.17	-2.50	-4.70	-0.72
Fiscal deficit/GSDP at constant price	-5.67	-2.89	-3.37	-6.57	-1.05
Primary Deficit (surplus) /GSDP at current price	-2.69	-0.58	-0.85	-2.88	1.01
Primary Deficit (surplus) /GSDP at constant price	-3.45	-0.78	-1.14	-4.02	1.49
Revenue Deficit/Fiscal Deficit	-15.12	-83	-24	21	-267
Primary Revenue Balance/GSDP at current price	2.42	3.41	2.28	0.86	4.00
Primary Revenue Balance/GSDP at constant price	3.10	4.54	3.07	1.20	5.88
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP at current price	28.57	27.41	29.40	34.43	31.26
Fiscal Liabilities/GSDP at constant price	36.61	36.54	39.60	48.08	45.94
Fiscal Liabilities/RR	146	149.21	161.61	194.45	162.76
Primary deficit <i>vis-à-vis</i> quantum spread	-288	3,622	-3,797	-16,110	-333
Debt redemption (Principal + interest)/Total debt receipt	Nil	Nil	Nil	Nil	Nil
V Other Fiscal Health Indicators					
Return on Investment	Nil	*	Nil	15	0
Balance from Current Revenue (₹ in crore)	N.A.	N.A.	N.A.	N.A.	N.A.
Financial Assets/Liabilities	111	118	118	112	118

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	2017-18	2018-19	2019-20	2020-21	2021-22
Loans and Advances On General Services	0	0	0	0	0
Loans and Advances to Government Servants	56	47	53	4	32
Loans and Advances On Social Services	32	23	24	23	16
Loans and Advances On Economic Services	1,764	1,462	89	3,352	1,415
Assets	86,542	99,210	1,11,869	1,23,935	1,35,335
Liabilities	77,635	84,382	95,080	1,10,260	1,14,717

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

@ Figures obtained from the State Government * ₹ 15,000 only

Appendix 2.3
Summarised financial position of Government of Jharkhand as on 31.03.2022
(Reference: Paragraph 2.5.4)

(₹ in crore)

As on 31.03.2021	Liabilities		As on 31.03.2022
71,956.90	Internal Debt -		74,538.31
51,666.74	Market Loans bearing interest	55,412.65	
0.04	Market Loans not bearing interest	0.04	
5.59	Loans from Life Insurance Corporation of India	5.59	
13,497.64	Loans from other Institutions	13,102.63	
0.00	Ways and Means Advances	0.00	
6,786.89	Special securities issued to NSS Fund of Central Government	6,017.40	
0.00	Overdrafts from Reserve Bank of India	0.00	
4,981.85	Loans and Advances from Central Government -		7,993.22
0.00	Pre 1984-85 Loans	0.00	
12.27	Non-Plan Loans	10.52	
4,969.58	Loans for State Plan Schemes	7,982.70	
500.00	Contingency Fund		500.00
1,194.40	Small Savings, Provident Funds etc.		1,001.19
24,331.45	Deposits		23,609.29
7,024.26	Reserve Funds		6,844.35
126.45	Remittance Balances		112.64
144.75	Suspense and Miscellaneous Balances		117.65
13,674.83	Cumulative excess of receipts over expenditure		20,618.78
1,23,934.89	Total		1,35,335.43
	Assets		
96,017.68	Gross Capital Outlay on Fixed Assets -		1,05,394.58
992.13	Investments in shares of Companies, Corporations, etc.	2,130.70	
95,025.55	Other Capital Outlay	1,03,263.88	
	Inter State Settlement		0.00
24,177.23	Loans and Advances -		24,348.48
23,294.27	Loans for Power Projects	23,460.84	
899.07	Other Development Loans	917.80	
-16.11	Loans to Government servants and Miscellaneous loans	-30.16	
19.66	Advances		19.67
0.00	Suspense and Miscellaneous Balances		0.00
3,720.32	Cash -		5,572.70
0.00	Cash in Treasuries and Local Remittances	0.00	
160.55	Deposits with Reserve Bank	149.37	
703.87	Reserve Fund Investments	903.87	
44.70	Departmental Cash Balance including Permanent Advances	38.83	
2,811.20	Cash Balance Investments	4,480.63	
0.00	Remittance Balances		0.00
0.00	Deficit on Government Account -		0.00
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
1,23,934.89	Total		1,35,335.43

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
Revenue (Voted)					
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,970.84	335.71	2,530.48	776.07
2	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	291.46	13.37	221.91	82.92
3	4- Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	52.86	15.47	56.17	12.16
4	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	139.78	0.75	106.78	33.75
5	10- Energy Department	2,604.73	1,898.19	3,983.54	519.38
6	12-Planning-cum-Finance Department	61.94	2.07	43.29	20.72
7	17- Commercial Tax Department	118.22	1.18	74.96	44.44
8	18- Food, Public Distribution and Consumer Affairs Department	2,034.43	170.55	1,406.67	798.31
9	19- Forest, Environment and Climate Change Department	869.21	139.27	742.18	266.30
10	20- Health, Medical Education and Family Welfare Department	4,035.01	1864.62	4,324.74	1,574.89
11	22- Home, Jail and Disaster Management Department (Home Division)	5,864.16	108.58	5,602.89	369.85
12	23- Industries Department	369.03	59.51	286.79	141.75
13	26- Labour, Employment and Training Department	377.89	9.38	200.11	187.16
14	27- Law Department	419.95	71.85	402.59	89.21
15	32-Legislative Assembly	117.15	5.19	112.38	9.96
16	33-Personal, Administrative Reforms and Rajbhasha department (Personal, Administrative Reforms and Rajbhasha Division)	46.51	14.85	47.97	13.39
17	35-Planning-cum-Finance Department(Planning Division)	140.27	1.70	113.60	28.37
18	39- Home, Jail and Disaster Management Department (Disaster Management Division)	1,264.56	446.78	966.61	744.73
19	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	689.04	18.14	524.25	182.93
20	42- Rural Development Department (Rural Development Division)	7,148.89	457.65	5,165.31	2,441.23
21	43- Higher and Technical Education Department (Technical Education Division)	255.12	34.61	115.97	173.76
22	45- Information Technology and e-Governance Department	187.39	33.99	171.21	50.17
23	48-Urban Development and Housing Department (Urban Development Division)	2796.12	158.24	2,440.19	514.17
24	51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	1,536.87	97.16	1,080.74	553.29
25	52-Tourism, Art Culture, Sports and Youth Affaires Department (Art Culture, Sports and Youth Affaires Division)	135.60	11.52	76.86	70.26
26	53- Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	136.20	0.99	91.88	45.31
27	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	179.40	2.00	97.50	83.90

Sl. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Provisions
28	55-Rural Development Department (Rural Works Division)	1,974.17	20.88	467.27	1,527.78
29	56- Rural Development Department (Panchayati Raj Division)	2,617.21	46.26	803.64	1,859.83
30	58-School Education and Literacy Department (Secondary Education Division)	3,000.92	25.00	2,470.32	555.60
31	59- School Education and Literacy Department (Primary and Adult Education Division)	8,447.83	32.80	6,812.06	1,668.57
32	60- Women, Child Development and Social Security Department	5,253.87	410.90	4,461.58	1,203.19
Total		56,136.63	6,509.16	46,002.44	16,643.35
Revenue (Charged)					
33	28- High Court of Jharkhand	113.03	7.63	108.33	12.33
Total		113.03	7.63	108.33	12.33
Capital (Voted)					
34	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	218.25	0.96	204.28	14.93
35	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	25.00	2.50	6.26	21.24
36	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	78.00	29.00	91.42	15.58
37	10-Energy Department	1,762.00	880.95	1,500.09	1,142.86
38	20- Health, Medical Education and Family Welfare Department	398.20	160.00	488.68	69.52
39	22- Home, Jail and Disaster Management Department (Home Division)	476.80	135.50	453.19	159.11
40	26- Labour, Employment and Training Department	69.06	5.25	51.97	22.34
41	30- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minorities Welfare Division)	122.20	15.48	89.87	47.81
42	42- Rural Development Department (Rural Development Division)	495.64	20.00	500.33	15.31
43	43- Higher and Technical Education Department (Technical Education Division)	151.60	1.48	55.36	97.72
44	49- Water Resources Department	1,000.10	511.25	1,173.74	337.61
45	50- Water Resources Department (Minor Irrigation Division)	124.20	1.43	30.52	95.11
46	51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department(Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Division)	366.40	2.60	274.55	94.45
47	52-Tourism, Art Culture, Sports and Youth Affaires Department (Art Culture, Sports and Youth Affaires Division)	28.00	11.00	30.48	8.52
48	55-Rural Development Department (Rural Works Division)	679.70	4.16	642.43	41.43
Total		5,995.15	1,781.56	5,593.17	2,183.54
Capital (Charged)					
49	14-Repayment of loans	4,289.13	71.00	4,247.08	113.05
Total		4,289.13	71.00	4,247.08	113.05
Grand Total		66,533.94	8,369.35	55,951.02	18,952.25

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	2	2403-00-113-01 Establishment of State live stock Research Institute	5.81	-	(+)0.50	6.31	6.18	0.13	-
2	3	2059-80-001-12-Outsourcing for hiring Services of Computer-operator, Driver etc.	3.50	-	(+)0.75	4.25	2.90	1.35	-
3		2059-80-053-07 Pay for master Roll Employees	0.20	-	(+)0.10	0.30	0.26	0.04	-
4	7	2070-00-104-03 Technical Inspection Cell	1.79	-	(+)0.13 (-)0.01	1.91	1.83	0.08	-
5	9	2425-00-003-01 Training of Employees	1.14	-	(+)0.22	1.36	1.35	0.01	-
6		3451-00-090-05-Coprative Department	2.70	-	(+)0.21	2.91	2.74	0.17	-
7	12	2052-00-090-08 Finance Department	13.38	1.33	(+)0.50	15.21	13.55	1.66	-
8	17	2040-00-101-02 District Charges	87.59	1.01	(+)1.00	89.60	55.71	33.89	-
9	22	2070-00-107-02-Urban	1.18	-	(+)0.25	1.43	1.30	0.13	-
10	41	3054-80-001-02 Execution	100.20	-	(+)0.35	100.55	77.59	22.96	-
11	42	2501-06-796-20 Swarna Jayanti Gram Swarojgar Yojana	0.20	-	(+)0.04	0.24	0.17	0.07	-
12	51	4225-02-796-37-Renovation and Boundary Wall of tribes Jahraasthan/Hargardi/Masna/ Sarana	130.00	1.00	(+)40.95	171.95	134.76	37.19	-
13	52	2205-00-101-38 Establishment of Directorate of Culture	0.44	0.10	(+)0.05	0.59	0.51	0.08	-
14	56	2215-00-196-66 Grant on Recommendation of 15 th Finance Commission	0.00	*	(+)37.47	37.47	0.00	37.47	-
15		2215-00-197-67 Grant on Recommendation of 15 th Finance Commission	0.00	*	(+)56.21	56.21	0.00	56.21	-
16		2215-00-198-68 Grant on Recommendation of 15 th Finance Commission	0.00	*	(+)281.03	281.03	0.00	281.03	-
Total			348.13	3.44	419.75	771.32	298.85	472.47	-

*Supplementary provision ₹ 1,000 only

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
Revenue (Voted)							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,970.84	335.71	3,306.55	2,530.48	776.07	776.21
2	10 - Energy Department	2,604.73	1,898.19	4,502.92	3,983.54	519.38	519.37
3	14-Repayment of Loans	472	0	472.00	200	272.00	0
4	18- Food, Public Distribution and Consumer Affairs Department	2,034.43	170.55	2,204.98	1,406.67	798.31	782.31
5	19- Forest, Environment and Climate Change Department	869.21	139.27	1,008.48	742.18	266.30	266.19
6	20- Health, Medical Education and Family Welfare Department	4,035.01	1,864.62	5,899.63	4,324.74	1,574.89	1,573.39
7	22 - Home, Jail and Disaster Management Department (Home Division)	5,864.16	108.58	5,972.74	5,602.89	369.85	370.33
8	23-Industries Department	369.03	59.51	428.54	286.79	141.75	141.72
9	26- Labour, Employment and training Department	377.89	9.38	387.27	200.11	187.16	187.17
10	36 - Drinking Water and Sanitation Department	2,625.19	0.49	2,625.68	715.93	1,909.75	1,909.44
11	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	1,264.56	446.78	1,711.34	966.61	744.73	744.62
12	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	689.04	18.14	707.18	524.25	182.93	183.07
13	41- Road Construction Department	550.85	0.14	550.99	289.34	261.65	252.67
14	42 - Rural Development Department (Rural Development Division)	7,148.89	457.65	7,606.54	5,165.31	2,441.23	2,441.34
15	43- Higher and Technical Education Department (Technical Education Division)	255.12	34.61	289.73	115.97	173.76	173.76
16	48-Urban Development and Housing Department (Urban Development Division)	2,796.12	158.24	2,954.36	2,440.19	514.17	514.17
17	49-Water Resources Department	428.25	0.32	428.57	310.55	118.02	118.02
18	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department(Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	1,536.87	97.16	1,634.03	1,080.74	553.29	553.28
19	55- Rural Development Department (Rural Works Division)	1,974.17	20.89	1,995.06	467.27	1,527.79	1,527.78
20	56-Rural Development Department (Panchayati Raj	2,617.21	46.26	2,663.47	803.64	1,859.83	1,859.93

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Sl. No.	Number and name of the grant	Original	Suppl.	Total	Actual	Saving	Surrender
	Division)						
21	58-School Education and Literacy Department (Secondary Education Division)	3,000.91	25	3,025.91	2,470.32	555.59	555.60
22	59-School Education and Literacy Department (Primary and Adult Education Division)	8,447.83	32.8	8,480.63	6,812.06	1,668.57	1,668.64
23	60 - Women, Child Development and Social Security Department	5,253.87	410.9	5,664.77	4,461.58	1,203.19	1,149.93
Total		58,186.18	6,335.19	64,521.37	45,901.16	18,620.21	18,268.94
Capital							
24	3- Building Construction Department	505	0	505	334.24	170.76	170.76
25	10- Energy Department	1,762.00	880.95	2642.95	1,500.09	1142.86	1,142.86
26	14-Repayment of Loans	4289.13	71	4360.13	4247.08	113.05	0
27	22 - Home, Jail and Disaster Management Department (Home Division)	476.8	135.51	612.31	453.19	159.12	159.33
28	36- Drinking Water and Sanitation Department	746.98	0	746.98	505.11	241.87	242.16
29	41- Road Construction Department	3,480.00	0	3480	3,143.07	336.93	336.94
30	49- Water Resources Department	1,000.10	511.25	1511.35	1,173.74	337.61	337.56
Total		12,260.01	1,598.71	13,858.72	11,356.52	2,502.20	2,389.61
Grand Total		70,446.19	7,933.90	78,380.09	57,257.68	21,122.41	20,658.55

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	Supplementary	Total	Actual	Savings	Surrender
Revenue (Voted)							
1	1- Agriculture, Animal Husbandry and Co-operative (Agriculture Division)	2,970.84	335.71	3,306.55	2,530.48	776.07	776.21
2	10 - Energy Department	2,604.73	1,898.19	4,502.92	3,983.54	519.38	519.37
3	18- Food, Public Distribution and Consumer Affairs	2,034.43	170.55	2,204.98	1,406.67	798.31	782.31
4	20- Health, Medical Education and Family Welfare	4,035.01	1,864.62	5,899.63	4,324.74	1,574.89	1573.39
5	36 - Drinking Water and Sanitation	2,625.19	0.49	2,625.68	715.93	1,909.75	1,909.44
6	39 - Home, Jail and Disaster Management (Disaster Management Division)	1,264.56	446.78	1,711.34	966.61	744.73	744.62
7	42 - Rural Development (Rural Development Division)	7,148.89	457.65	7,606.54	5,165.31	2,441.23	2,441.34
8	48-Urban Development and Housing (Urban Development Division)	2,796.12	158.24	2,954.36	2,440.19	514.17	514.17
9	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare (Scheduled Tribe, Scheduled Caste, and Backward Class Welfare Division)	1,536.87	97.16	1,634.03	1,080.74	553.29	553.28
10	55- Rural Development (Rural Works Division)	1,974.17	20.89	1,995.06	467.27	1,527.79	1,527.78
11	56-Rural Development (Panchayati Raj Division)	2,617.21	46.26	2,663.47	803.64	1,859.83	1,859.93
12	58-School Education and Literacy (Secondary Education Division)	3,000.91	25.00	3,025.91	2,470.32	555.59	555.59
13	59-School Education and Literacy (Primary and Adult Education Division)	8,447.83	32.80	8,480.63	6,812.06	1,668.57	1,668.64
14	60 - Women, Child Development and Social Security	5,253.87	410.90	5,664.77	4,461.58	1,203.19	1,149.93
Total		48,310.63	5,965.24	54,275.87	37,629.08	16,646.79	16,576.00
Capital							
15	10- Energy	1,762.00	880.95	2,642.95	1,500.09	1,142.86	1,142.86
Total		1,762.00	880.95	2,642.95	1,500.09	1,142.86	1,142.86
Grand Total		50,072.63	6,846.19	56,918.82	39,129.17	17,789.65	17,718.86

Appendix 3.5
Surrender of funds in excess of ₹ 10 crore at the end of March 2022
(Reference: Paragraph 3.2.6)

(₹ in crore)

Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
Revenue							
1	1	2,970.84	335.71	3,306.55	2,530.48	776.07	776.21
2	2	291.46	13.37	304.83	221.91	82.92	82.92
3	3	128.78	0	128.78	94.83	33.95	33.97
4	4	52.86	15.47	68.33	56.17	12.16	12.03
5	9	139.78	0.75	140.53	106.78	33.75	33.62
6	10	2,604.73	1,898.19	4,502.92	3,983.54	519.38	519.37
7	12	61.94	2.07	64.01	43.29	20.72	20.67
8	17	118.22	1.18	119.40	74.96	44.44	44.44
9	18	2,034.43	170.55	2,204.98	1,406.67	798.31	782.31
10	19	869.21	139.27	1,008.48	742.18	266.30	266.19
11	20	4,035.01	1,864.62	5,899.63	4,324.74	1,574.89	1,573.39
12	21	1,392.13	112.46	1,504.59	1,534.91	-30.32	69.68
13	22	5,864.16	108.58	5,972.74	5,602.89	369.85	370.33
14	23	369.03	59.51	428.54	286.79	141.75	141.72
15	26	377.89	9.38	387.27	200.11	187.16	187.17
16	27	419.95	71.85	491.80	402.59	89.21	89.21
17	28	113.03	7.63	120.66	108.34	12.32	12.33
18	29	70.88	0.49	71.37	49.63	21.74	21.74
19	32	117.15	5.19	122.34	112.38	9.96	27.97
20	33	46.51	14.85	61.36	47.97	13.39	13.39
21	35	140.27	1.7	141.97	113.6	28.37	28.03
22	36	2,625.19	0.49	2,625.68	715.93	1,909.75	1,909.44
23	38	29.71	0.02	29.73	16.37	13.36	13.36
24	39	1,264.56	446.78	1,711.34	966.61	744.73	744.62
25	40	689.04	18.14	707.18	524.25	182.93	183.07
26	41	550.85	0.14	550.99	289.34	261.65	252.67
27	42	7,148.89	457.65	7,606.54	5,165.31	2,441.23	2,441.34
28	43	255.12	34.61	289.73	115.97	173.76	173.76
29	45	187.39	34	221.39	171.21	50.18	50.17
30	46	119.71	0.4	120.11	79.21	40.90	40.9
31	47	191.95	0	191.95	161.39	30.56	30.56
32	48	2,796.12	158.24	2,954.36	2,440.19	514.17	514.17
33	49	428.25	0.32	428.57	310.55	118.02	118.02
34	50	115.03	0	115.03	71.24	43.79	43.79
35	51	1,536.87	97.16	1,634.03	1,080.74	553.29	553.28
36	52	135.59	11.52	147.11	76.86	70.25	70.25
37	53	136.2	0.99	137.19	91.88	45.31	45.32
38	54	179.4	2	181.40	97.5	83.90	83.9
39	55	1,974.17	20.89	1,995.06	467.27	1,527.79	1,527.78

Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
40	56	2,617.21	46.26	2,663.47	803.64	1,859.83	1,859.93
41	58	3,000.91	25	3,025.91	2,470.32	555.59	555.6
42	59	8,447.83	32.8	8,480.63	6,812.06	1,668.57	1,668.64
43	60	5,253.87	410.9	5,664.77	4,461.58	1,203.19	1,149.93
Total		61,902.12	6,631.13	68,533.25	49,434.18	19,099.07	19,137.19
Capital							
1	1	218.25	0.96	219.21	204.28	14.93	14.93
2	2	25.00	2.50	27.50	6.26	21.24	21.24
3	3	505.00	0.00	505.00	334.24	170.76	170.76
4	8	40.39	0.00	40.39	1.23	39.16	39.16
5	9	78.00	29.00	107.00	91.42	15.58	15.58
6	10	1,762.00	880.95	2642.95	1,500.09	1,142.86	1,142.86
7	12	85.00	0.00	85.00	33.28	51.72	51.72
8	18	74.97	0.00	74.97	39.25	35.72	35.72
9	20	398.20	160.00	558.20	488.68	69.52	69.52
10	22	476.80	135.51	612.31	453.19	159.11	159.33
11	26	69.06	5.25	74.31	51.97	22.35	22.35
12	30	122.20	15.48	137.68	89.87	47.81	47.81
13	36	746.98	0.00	746.98	505.11	241.86	242.16
14	41	3,480.00	0.00	3,480.00	3,143.07	336.93	336.93
15	42	495.64	20.00	515.64	500.33	15.31	15.31
16	43	151.60	1.48	153.08	55.36	97.72	97.72
17	46	71.00	0.00	71.00	54.95	16.05	16.05
18	49	1,000.10	511.25	1,511.35	1,173.74	337.61	337.56
19	50	124.20	1.43	125.63	30.52	95.11	95.11
20	51	366.40	2.60	369.00	274.55	94.45	94.45
21	53	24.63	0.00	24.63	12.03	12.60	12.60
22	55	679.70	4.16	683.86	642.43	41.43	41.43
23	60	70.95	0.00	70.95	11.92	59.03	59.03
Total		11,066.07	1770.57	12,836.64	9,697.77	3,138.86	3,139.33
Grand Total		72,968.19	8,401.70	81,369.89	59,131.95	22,237.94	22,276.52

Appendix 3.6
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
2020-21	13	Interest Payment	144.95
Total			3,473.63

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-3.7
Details of the schemes for which provision (₹ one crore and above)
was made but no expenditure was incurred
(Reference: Paragraph 3.3.3)

(₹ in crore)				
Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
1.		2401-00-102-A0(CS)	1.80	
2.		2401-102-A0 (SS)	1.20	
3.		2401-00-102-BJ	1.50	3.00
4.		2401-00-104 BB	3.00	
5.		2401-00-105-B2	15.00	
6.		2401-109-28 (CS)	18.00	
7.		2401-00-109-28(SS)	12.00	
8.		2401-00-115-B9	1.50	
9.		2401-00-115-BL	2.10	
10.		2401-00-115-B0	13.20	
11.		2401-00-789-28 (CS)	6.00	
12.	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-789-28(SS)	4.00	
13.		2401-00-789-B2	5.00	
14.		2401-00-789-BB	1.00	
15.		2401-00-789-BO	4.23	
16.		2401-00-796-28 (CS)	36.00	
17.		2401-00-796-28 (SS)	24.00	
18.		2401-796-AO(CS)	3.60	
19.		2401-00-796-AO (SS)	2.40	
20.		2401-00-796-B2	30.00	
21.		2401-00-796-B9	3.00	
22.		2401-00-796-BB	6.00	
23.		2401-00-796-BJ	3.00	
24.		2401-00-796-BL	4.20	
25.		2401-00-796-BO	28.40	
26.		2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-A4(CS)	2.27
27.	2403-00-101-A4(SS)		1.51	
28.	2403-00-101-A5		1.00	
29.	2403-00-101-AD(CS)		1.00	
30.	2403-00-111-84		2.00	
31.	2403-00-789-A4(CS)		1.51	
32.	2403-00-789-A4 (SS)		1.01	
33.	2403-00-796-AA		6.00	
34.	4403-00-101-07		1.50	
35.	4403-00-106-06		2.00	
36.	4403-00-796-06		1.50	
37.	4403-00-796-23		1.50	
38.	3- Building Construction Department	4216-01-106-03	1.00	
39.	8- Transport Department (Civil Aviation Division)	5053-02-102-05	3.53	
40.		5053-02-102-09	24.00	
41.	10- Energy Department	2801-05-052-03	15.50	
42.		2801-05-052-07	93.00	
43.		2801-05-789-03	3.00	
44.		2801-05-796-03	6.50	
45.		2801-06-052-01	1.00	
46.		2801-06-052-02	1.00	
47.		2801-06-052-04	204.60	
48.		2801-06-789-04	39.60	
49.		2801-06-796-04	85.80	
50.		2801-80-796-18	10.00	
51.		4801-05-190-02	170.00	
52.		6801-00-201-24	5.00	

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Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
53.		6801-00-205-23	48.98	
54.		6801-00-205-34	55.80	
55.		6801-00-789-23	9.48	
56.		6801-00-789-34	10.80	
57.		6801-00-796-23	20.54	
58.		6801-00-796-34	23.40	
59.	12-Planning-cum-Finance Department (Finance Division)	2075-00-791-02	5.50	
60.	17-Commercial Text Department	2040-00-001-18	3.00	
61.		3456-00-102-03	2.05	
62.		3456-00-102-35	1.85	
63.		3456-00-102-43	7.40	
64.		3456-00-102-71	16.76	
65.		3456-00-102-72	7.40	
66.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-789-43	2.60	
67.		3456-00-789-71	5.36	
68.		3456-00-789-72	2.60	
69.		3456-00-796-03	2.45	
70.		3456-00-796-35	2.50	
71.		3456-00-796-43	10.00	
72.		3456-00-796-71	18.88	
73.		3456-00-796-72	10.00	
74.		2406-01-101-57	1.00	
75.		2406-01-101-72	4.00	
76.		2406-01-102-63	2.05	
77.		2406-01-102-63	1.36	
78.		2406-01-102-65	2.98	
79.	19-Forest, Environment and Climate Change Department	2406-01-102-65	1.98	
80.		2406-01-110-49	3.00	
81.		2406-01-110-49	2.00	
82.		2406-01-796-15	12.00	
83.		2406-01-796-48	10.00	
84.		2406-01-796-65	1.25	
85.		2406-04-103-06	2.50	
86.		2210-01-110-62	2.15	
87.		2210-01-110-62	1.43	
88.		2210-01-110-90		100.00
89.		2210-01-110-91		100.00
90.		2210-01-110-91		70.00
91.		2210-01-789-90		17.84
92.		2210-01-789-91		28.85
93.		2210-01-789-91		19.23
94.		2210-01-796-90		30.00
95.		2210-01-796-91		50.00
96.	20-Medical, Public Health and Family Welfare Department	2210-01-796-91		30.00
97.		2210-02-789-27	1.23	4.78
98.		2210-02-796-27	2.67	10.35
99.		2210-05-101-17	4.75	
100.		2210-05-105-16	3.12	
101.		2210-05-105-16	2.08	
102.		2210-05-105-28	1.00	
103.		2210-05-796-28	1.00	
104.		2210-06-101-21	2.00	
105.		2210-06-112-19		1.82
106.		2210-06-796-19		1.00
107.		4210-01-110-31	2.00	
108.	4210-01-110-42	1.46		

Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay	
109.		4210-01-110-49	30.00		
110.		4210-01-110-49	20.1		
111.		2055-00-104-01	00	1.01	
112.		2235-00-207-16	6.50		
113.	22- Home, Jail and Disaster Management Department (Home Division)	4055-00-796-16	8.00		
114.		4070-00-796-83	1.00		
115.		4070-00-800-65	2.44		
116.		4070-00-800-65	1.36		
117.			2851-00-102-61	6.00	
118.			2851-00-103-60	1.00	
119.		2851-00-789-64	1.00		
120.		2852-80-102-10	25.00		
121.		2852-80-102-19	4.00		
122.		2852-80-102-65	1.00		
123.	23- Industries Department	2852-80-102-89	10.00		
124.		2852-80-102-89	5.00		
125.		2852-80-796-19	10.00		
126.		2852-80-796-65	7.00		
127.		2852-80-796-74	5.50		
128.		2852-80-796-89 (CS)	10.00		
129.		2852-80-796-89 (SS)	5.00		
130.		24- Information and Public Relation Department	2220-01-796-03	1.00	
131.		26- Labour, Employment, Training and Skill Development Department	2230-01-789-45	2.24	
132.			2230-01-796-45(CS)	2.00	
133.	2230-02-789-38		87.67		
134.	30- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minorities Welfare Division)	4225-80-277-20	1.00		
135.		4225-80-277-23	2.00		
136.		4225-80-796-21 (CS)	2.00		
137.		4225-80-796-23(SS)	4.00		
138.	35- Planning-cum-Finance Department (Planning Division)	2053-00-796-40	1.00		
139.		3454-02-796-16	6.51		
140.	36- Drinking Water and Sanitation Department	2215-01-102-10 (CS)	7.10		
141.		2215-01-789-10 (CS)	2.43		
142.		2215-01-789-11 (CS)	59.32		
143.		2215-01-796- 10 (CS)	446.74		
144.		2215-01-796-11 (CS)	80.26		
145.		2215-02-107-11 (CS)	209.36		
146.		2215-02-107-11 (SS)	30.00		
147.		38- Revenue, Registration and Land Reforms Department (Registration Division)	2030-02-101-02	1.00	
148.		2235-01-001-02		6.26	
149.		2235-01-101-02	3.00		
150.		2245-01-101-03	50.00		
151.		2245-01-101-06	5.00		
152.		2245-01-101-07	50.00		
153.		2245-01-102-01	5.00		
154.	39- Home, Jail and Disaster Management Department (Disaster Management Division)	2245-01-102-02	11.00		
155.		2245-01-102-03	20.00		
156.		2245-01-102-04	1.00		
157.		2245-02-101-06	1.00		
158.		2245-02-101-07	1.00		
159.		2245-02-101-10 (CS)		200.00	
160.		2245-02-104-01	00.00	2.00	
161.		2245-02-106-01	2.00		
162.		2245-02-107-01	1.00		

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Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
163.		2245-02-109-02	1.00	
164.		2245-02-112-01	00.30	2.00
165.		2245-80-001-22	1.60	
166.		2245-80-102-02	9.56	
167.	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	2029-00-796-21	10.00	
168.		3454-01-101-05	1.00	
169.		2075-00-791-01	10.00	
170.	41- Road Construction Department	2075-03-103-02	14.45	
171.		5054-03-52-06	1.75	
172.		5054-03-796-06	1.85	
173.		2501-02-101-06	14.70	
174.		2501-02-789-06	4.50	
175.		2501-02-796-06	10.80	
176.		2501-02-796-10	6.50	
177.		2501-06-101-14	31.16	
178.		2501-06-101-14	20.77	
179.		2501-06-102-22		8.10
180.		2501-06-102-22		3.05
181.		2501-06-102-24		6.00
182.	42- Rural Development Department (Rural Development Division)	2501-06-102-25		2.80
183.		2501-06-102-25		1.87
184.		2501-06-102-26		35.79
185.		2501-06-102-26		23.86
186.		2501-06-789-25		1.62
187.		2501-06-789-25		1.08
188.		2501-06-796-14	22.44	
189.		2501-06-796-14	14.96	
190.		2501-06-796-25		1.18
191.		2515-00-102-17	1.00	
192.		2515-00-789-48	19.45	
193.		2515-00-796-17	1.00	
194.		2203-00-004-AE	7.40	
195.		2203-00-004-AG	27.50	
196.	43- Higher and Technical Education Department (Science and Technology Division)	2203-00-796-A5	6.50	
197.		2203-00-796-A7	2.60	
198.		2203-00-796-AE	2.60	
199.		2203-00-796-AG	10.00	
200.		4202-02-105-76	51.60	
201.	45-Information Technology and E-Governance Department	2203-00-001-86	1.00	
202.		3451-01-101-17	2.00	
203.		3451-01-101-18	1.00	
204.		3451-01-101-19	1.50	
205.		3452-01-190-11	2.50	
206.		3452-01-796-11	2.50	
207.	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	3452-01-796-19	1.50	
208.		3452-80-104-13	2.50	
209.		3452-80-104-18	2.00	
210.		3452-80-796-13	2.50	
211.		3452-80-796-18	3.90	
212.		5452-80-104-72	4.50	
213.		5452-80-104-74	3.50	
214.		5452-80-796-72	3.50	
215.		5452-80-796-74	4.50	
216.	47- Transport Department (Transport Division)	3055-00-796-02	3.00	
217.		3075-60-796-07	20.00	

Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
218.		5055-00-190-23	2.00	
219.		5055-00-796-26	5.00	
220.	48-Urban Development and Housing Department (Urban Development Division)	2217-80-789-56	5.00	
221.		4701-80-001-63	81.00	
222.	49-Water Resources Department	4701-80-796-63	110.25	
223.		2225-02-277-A3	10.00	
224.		2225-02-277-A4	15.00	
225.		2225-02-796-91	9.23	
226.		4225-01-789-02	2.00	
227.		4225-01-789-02	2.00	
228.		4225-03-277-06	4.00	
229.		4225-03-796-02	1.70	
230.		4225-03-796-02	1.70	
231.		2204-00-104-52	1.50	
232.		2204-00-104-57	2.00	
233.		2204-00-104-58	6.00	
234.		2204-00-104-59	1.00	
235.		2204-00-140-61	1.5	
236.		2204-00-796-52	3.5	
237.		2204-00-796-57	3.00	
238.		2204-00-796-58	9.00	
239.		2204-00-796-59	3.00	
240.		2204-00-796-60	1.25	
241.		2204-00-796-61	1.50	
242.		2204-00-796-62	2.00	
243.		4202-03-102-21	2.00	
244.		4405-00-101-58	2.72	
245.		4405-00-101-58	1.81	
246.		4405-00-796-77	3.00	
247.		4405-00-796-77	2.00	
248.		2404-00-102-73	3.6	
249.		2404-00-102-73	2.4	
250.		2404-00-102-74	2.4	
251.		2404-00-102-74	1.6	
252.		2404-00-102-76	2.00	
253.		2404-00-796-73	1.62	
254.		2404-00-796-73	1.08	
255.		2515-00-102-41	240.00	
256.		2515-00-102-41	160.00	
257.		2515-00-102-63	170.00	
258.		2515-00-796-41	360.00	
259.		2515-00-796-41	240.00	
260.		2515-00-796-63	180.00	
261.		2515-00-001-54	2.00	
262.		2515-00-001-56	8.20	8.20
263.		2515-00-001-56	5.80	5.80
264.		2515-00-001-04	20.00	
265.		2515-00-796-42	1.00	
266.		2202-02-109-81	8.00	
267.		2202-02-789-81	4.00	
268.		2202-02-796-81	8.00	
269.		2235-02-101-32	1.83	
270.		2235-02-102-47	1.61	
271.		2235-02-102-47	1.08	
272.		2232-02-102-48	5.77	

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Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
273.		2235-02-102-53	1.03	
274.		2235-02-102-A1	1.15	
275.		2235-02-103-64	1.16	
276.		2235-02-103-AD	5.74	
277.		2235-02-103-AD	3.81	
278.		2235-02-103-AH	2.94	
279.		2235-02-103-AL	7.35	
280.		2235-02-103-AL	4.71	
281.		2235-02-796-47	1.75	
282.		2235-02-796-47	1.16	
283.		2235-02-796-48	6.23	
284.		2235-02-796-48	4.16	
285.		2235-02-796-64	1.16	
286.		2235-02-796-AD	6.21	
287.		2235-02-796-AD	4.14	
288.		2235-02-796-AH	4.06	
289.		2235-02-796-AI	1.25	
290.		2235-02-796-AL	7.37	
291.		2235-02-796-A L	5.10	
292.		2235-02-796-AY	1.20	
293.		2236-02-789-08	7.40	
294.		4235-02-101-78	20.95	
295.		4235-02-102-85	1.15	
296.		4235-02-103-77	3.00	
297.		4235-02-103-77	2.00	
298.		4235-02-796-74	1.50	
299.		4235-02-796-77	3.00	
300.		4235-02-796-77	2.00	
301.		4235-02-796-85	1.25	
Total			4,718.87	777.49

Appendix-3.8
Rush of expenditure
(Reference: Paragraph 3.4)

(₹ in crore)

Sl. No.	Major Head	March	4th quarter total	FY Total	Exp. in March as percentage of FY total	4th qtr. total as percentage of FY total
1	2406	301.83	438.70	694.33	43.47	63.18
2	4235	11.92	11.92	23.83	50.00	50.00
3	4401	0.11	5.47	10.95	0.97	50.00
4	4408	36.26	39.25	78.50	46.20	50.00
5	4853	1,000.00	1,000.00	2,000.00	50.00	50.00
6	4885	2.00	2.00	4.00	50.00	50.00
7	5452	52.05	54.95	109.91	47.36	50.00
8	4070	5.64	5.69	11.42	49.38	49.80
9	4047	5.01	7.61	15.33	32.65	49.64
10	4250	8.54	44.85	90.48	9.43	49.57
11	4405	7.77	11.42	23.45	33.12	48.70
12	4402	166.47	187.41	386.22	43.10	48.52
13	2402	137.89	148.56	310.09	44.47	47.91
14	3452	22.67	69.67	146.64	15.46	47.51
15	2404	51.30	85.83	183.33	27.98	46.82
16	5055	30.68	33.03	70.85	43.30	46.62
17	4210	342.58	424.34	913.02	37.52	46.48
18	2236	435.98	463.45	1008.20	43.24	45.97
19	4055	358.35	379.78	828.84	43.23	45.82
20	4425	44.50	76.49	167.91	26.50	45.56
21	5053	0.34	0.95	2.18	15.50	43.48
22	2435	2.09	5.85	13.68	15.26	42.75
23	4059	130.97	202.44	474.22	27.62	42.69
24	2204	28.42	49.57	116.36	24.43	42.60
25	2217	1,055.99	1,770.55	4,191.98	25.19	42.24
26	3451	120.86	127.40	302.13	40.00	42.17
27	4225	191.87	260.69	625.11	30.69	41.70
28	4711	6.26	19.78	47.80	13.09	41.37
29	2852	87.12	128.92	319.24	27.29	40.38
Total		4,645.47	6,056.57	13,170.00	35.27	45.99

Appendix 3.9
Non-utilisation and surrender of entire budget provision
(Reference: Paragraph 3.5.8)

(₹ in crore)

Sl. No.	Head	Allotment	Expenditure	Surrender	Surrender (in per cent)	Remarks
1	2515-Minimum needs Programme (State Scheme)	0.05	0.00	0.05	100	Strengthening of PIU (001-Direction and Administration)
2	2515-Minimum needs Programme (State Scheme)	0.05	0.00	0.05	100	Strengthening and Upgradation of JSRRDA
3	2515- Training of Personnel/Officer under State Training Policy(State Scheme)	0.05	0.00	0.05	100	003-Training
4	2515-Grants to JSRRDA under PMGSY (CAS, Central Share)	240.00	0.00	240.00	100	Grants to JSRRDA under PMGSY (102-Community development)
5	2515-Grants to JSRRDA under PMGSY (CAS, State Share)	160.00	0.00	160.00	100	Grants to JSRRDA under PMGSY (102-Community development)
6	2515-Grants to JSRRDA under PMGSY (CAS, Central Share)	170.00	0.00	170.00	100	Road Connectivity Projects for Left wing extremism (LWE) affected areas (RCPLWEA) 102-Community Development
7	2515-Minimum needs Programme (State Scheme)	0.05	0.00	0.05	100	Strengthening of PIU (796-Tribal Area Sub-plan)
8	2515-Minimum needs Programme (State Scheme)	0.05	0.00	0.05	100	Strengthening and Upgradation of JSRRDA (796-Tribal Area Sub-plan)
9	2515-Grants to JSRRDA under PMGSY (CAS, Central Share)	360.00	0.00	360.00	100	Grants to JSRRDA under PMGSY (796-Tribal Area Sub-plan)
10	2515-Grants to JSRRDA under PMGSY (CAS, State Share)	240.00	0.00	240.00	100	Grants to JSRRDA under PMGSY (796-Tribal Area Sub-plan)
11	2515- Training of Personnel/Officer under State Training Policy(State Scheme)	0.05	0.00	0.05	100	796-Tribal Area Sub-plan
12	2515-Grants to JSRRDA under PMGSY (CAS, Central Share)	180.00	0.00	180.00	100	Road Connectivity Projects for Left wing extremism (LWE) affected areas (RCPLWEA) 796-Tribal area Sub-plan
13	2515-MNP land acquisition for connecting roads under PMGSY/MMGSY(State Scheme)	0.30	0.00	0.30	100	102- Rural development
14	2515-MNP Strengthening of PIU (State Scheme)	0.20	0.00	0.20	100	103-Rural development
15	2515-Strengthening of JSRRDA	0.05	0.00	0.05	100	103-Rural Development
16	2515-MNP Strengthening of PIU (State Scheme)	0.20	0.00	0.20	100	796-Tribal area Sub-plan
Total		1,351.05	0.00	1,351.05	100	

Appendix: 3.10
Surrender of funds on the last day of the financial year
(Reference: Paragraph 3.5.9)

(₹ in lakh)

Sl. No.	Name of Districts	Name of Offices/Divisions	No. of works/sub-heads where surrenders made	Allotment	Expenditure	Surrender	Date of Surrender
1	Ranchi	O/o the Under Secretary, RDD (Works Division)	11	15.35	2.12	13.23 (45 to 100%)	31.03.2022
		O/o the EE, RDSD	05	3.00	0.57	2.43 (73 to 100%)	30.03.22
		O/o the EE, RWD	02	0.70	0.30	0.40 (54 & 100%)	30.03.22
2	Hazaribag	O/o the EE, RDSD	04	11.89	6.24	5.65 (49 to 100%)	31.03.22
		O/o the EE, NREP	01	0.65	0.10	0.55 (85%)	31.03.22
3	Giridih	O/o the EE, RDSD	04	0.82	0.06	0.76 (58 to 100%)	31.03.22
4	Dhanabd	O/o the EE, RDSD	02	2.60	1.12	1.48 (55 & 85%)	31.03.22
		O/o the EE, RWD	01	1.25	0.64	0.61 (49%)	31.03.22
		O/o the NREP	03	80.68	34.90	45.78 (57 to 100%)	31.03.22
5	Saraikela kharsawan	O/o the EE, RDSD	09	14.40	4.02	10.38 (43 to 100%)	30.03.22
		O/o the NREP	01	65.00	26.21	38.79 (60%)	08.03.22 & 31.03.22
6	Chatra	O/o the EE, RDSD	03	0.85	0.24	0.61 (43 to 100%)	29.03.2022
		O/o the NREP	01	0.03	0.00	0.03 (100%)	28.03.2022
7	Dumka	O/o the EE, RDSD	02	3.55	1.65	1.90 (49 & 100%)	31.03.22
		O/o the EE, RWD	03	1.55	0.11	1.44 (83 to 100%)	31.03.22
		O/o the NREP	02	65.04	27.29	37.75 (58 & 100%)	30.03.22
8	Godda	O/o the EE, RDSD	03	3.15	1.28	1.87 (56 to 100%)	31.03.2022
		O/o the EE, RWD	02	1.20	0.47	0.73 (48 & 100%)	31.03.2022
		O/o the NREP	01	0.03	0.00	0.03 (100%)	31.03.2022
Total			60	271.74	107.32	164.42 (61%)	

Appendix-3.11
Rush of expenditure (Rural Development Department)
(Reference: Paragraph 3.5.10)

(₹ in lakh)

Name of Districts	Secretariat/Divisions/ Offices	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
Ranchi	State (Govt. side)	4515-00-796-10	10,049.07	4,891.58	49
		4515-00-103-10	9,026.48	4,566.12	51
		4515-00-796-36	140.60	115.69	82
		4515-00-103-36	116.00	96.08	83
Total			19,332.15	9,669.47	50
Ranchi	O/o the Under Secretary, RDD (Works Division), Ranchi	05	15.96	5.85	30 to 100
	O/o the EE, RDSD	06	6.13	3.02	35 to 100
	O/o the EE, RWD	05	853.59	511.27	32 to 100
	O/o the Director, NREP	01	0.15	0.15	100
Giridih	O/o the EE, RDSD	06	12.39	8.76	52 to 100
	O/o the EE, RWD	04	3,265.05	1,016.12	32 to 100
	O/o the EE, NREP	02	39.48	17.40	44 & 77
Hazaribag	O/o the EE, RDSD	03	6.99	2.80	35 to 54
	O/o the EE, RWD	05	3,268.03	1,016.95	39 to 100
Dhanbad	O/o the EE, RDSD	04	5.21	3.24	42 to 81
	O/o the EE, RWD	04	1,927.61	1,051.19	45 to 100
Saraikela	O/o the EE, RDSD	03	1.74	1.19	44 to 100
	O/o the EE, RWD	03	1.24	0.86	46 to 100
	O/o the Director, NREP	02	0.58	0.44	74 & 100
Chatra	O/o the EE, RDSD	03	2.28	2.29	37 to 100
	O/o the EE, RWD	04	807.80	411.13	36 to 59
	O/o the Director, NREP	01	0.65	0.50	77
Dumka	O/o the EE, RDSD	03	5.57	2.77	39 to 72
	O/o the EE, RWD	02	1.27	0.51	39 & 100
	O/o the Director, NREP	01	0.55	0.50	91
Godda	O/o the EE, RDSD	03	5.57	2.77	37 to 72
	O/o the EE, RWD	02	1.27	0.51	39 & 100
	O/o the Director, NREP	01	0.55	0.50	91
Total		73	10,229.66	4,060.72	40

Appendix-3.12
Surrender on the last day of financial year
(Reference: Paragraph 3.6.8)

(₹ in crore)

Sl. No.	Head	Budgetary Provision	Expenditure	Balance Amount	Surrender Amount
1	2245-01 (drought)	145.06	0	145.06	145.06
2	2245-02 (Flood, cyclone etc.)	103.45	8.42	95.03	95.03
3	2245-80-General (On recommendation of Finance Commission Capacity Building)	21.09	0.74	20.35	20.35
4	2245-80 (General)	511.70	349.64	162.06	162.06
5	2245-05 (SDRF)	719.20	605.6	113.60	113.60
6	2245-21 (Sendai Framework)	0.20	0	0.20	0.20
7	2245-22 (Strengthening of SDMA)	1.60	0	1.60	1.60
8	2245-23 (Capacity building)	0.02	0	0.02	0.02
9	2235-01-001-01	2.65	2.21	0.44	0.44
10	2235-01-001-02	6.26	0	6.26	6.26
11	2245-02-101-10	200.00	0	200.00	200.00
12	2245-80-796-19	0.11	0	0.11	0
	Total	1,711.34	966.61	744.73	744.62

Appendix-3.13

Details of difference of figures between Cash Book and Bank Account
(Reference: Paragraph 3.6.10)

(Amount in ₹)

Sl. No.	Name of bank	Remaining amount (as on 31 st March 2021)	General Cash Book (as per closing on 31 st March 2021)	Subsidiary Cash Book (Major Head 2245) (as per closing on 31 st March 2021)
1	Bank of India	26,82,699.76	45,43,20,103.48	8,50,12,796.00
2	State Bank Of India	4,06,54,347.67		
3	Bank Of Baroda	46,29,186.10		
4	Central Bank Of India	1,65,36,747.41		
5	Central Bank Of India	8,76,963.97		
6	UBI, Morabadi	3,36,633.00		
7	UBI, Ranchi	4,14,527.43		
8	ICICI	44,69,898.00		
9	PNB	46,83,153.16		
	Total	7,52,84,156.50		
	Advance	9,45,78,206.01		
	Vouchers	28,44,19,477.00		
	Single lock	38,263.97		

Appendix-4.1
Pending DC Bills
(Reference: Paragraph 4.6.3)

(Amount in ₹)

Sl. No.	Year	Treasury Code	Major Head	Sub-Head	AC bill date	AC bill amount
1	2000-2001	PLM	2515	3	31-03-2001	1,908
2	2000-2001	PLM	2515	3	31-03-2001	5,500
3	2000-2001	PLM	2515	3	31-03-2001	9,000
4	2000-2001	GRH	2515	3	29-03-2001	5,000
5	2000-2001	GRH	2515	3	31-03-2001	59,850
6	2003-2004	JMT	2515	1	31-03-2004	7,80,000
7	2003-2004	SBJ	2515	1	31-03-2004	10,06,000
8	2003-2004	DMK	2515	1	31-03-2004	23,00,000
9	2003-2004	HZB	2515	3	31-03-2004	18,00,000
10	2005-2006	DRN	2515	201	08-03-2006	50,00,000
11	2005-2006	GRH	2515	215	30-03-2005	24,50,000
12	2005-2006	JMT	2515	215	27-03-2006	8,10,160
13	2005-2006	JMT	2515	215	28-03-2006	16,89,840
14	2005-2006	JSR	2515	201	31-03-2006	3,20,000
15	2005-2006	SBJ	2515	201	31-03-2006	3,30,000
16	2005-2006	SDG	2515	201	30-03-2006	2,30,000
17	2005-2006	SDG	2515	215	27-03-2006	2,50,000
18	2005-2006	SGH	2515	201	31-03-2006	5,40,000
19	2005-2006	DMK	2515	201	31-03-2006	3,60,000
20	2010-2011	DGR	2515	20	30-03-2011	30,00,000
21	2011-2012	PCB	4515	19	31-03-2012	10,00,00,000
22	2012-2013	PCB	4515	19	01-03-2013	14,00,00,000
23	2012-2013	PCB	4515	19	01-03-2013	3,50,00,000
24	2012-2013	PCB	4515	19	01-03-2013	17,50,00,000
25	2014-2015	PCB	4515	15	09-03-2015	50,00,000
26	2014-2015	PCB	4515	15	09-03-2015	50,00,000
Total						48,09,47,258

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

Sl. No.	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	JSHMRS	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	Not audited
27.	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	2020-21
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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Sl. No.	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	2015-16
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	Jharkhand Bio-Diversity Board/ Council, Doranda, Ranchi	Ranchi	2016-17
70.	Industry	Chief Executive Officer, Jharkhand State Khadi and Village Industries Board, Ranchi	Ranchi	2019-20
71.	Health	Director, R.K. Mission, TB sanatorium, Tipudana	Ranchi	2005-06
72.	Education	Jharkhand Mahila Samakhya Society, Kadru Ranchi	Ranchi	2005-06
73.	Forest	Executive Director, Wasteland Development Board	Ranchi	Not audited
74.	Forest	Forest Development Authority	Ranchi	Not audited
75.	Information and Public Relation	Government Press	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 2021-22
(Reference: Paragraph 5.4)

Sl. No.	Name of the PSUs	Date of Registration/Incorporation	Account prepared up to	Audit Completed up to
Power (functional)				
1	Jharkhand Bijli Vitran Nigam Limited (JBVNL)	23.10.2013	2020-21	2020-21
2	Jharkhand Urja Sancharan Nigam Limited (JUSNL)	23.10.2013	2019-20	2019-20
3	Jharkhand Urja Utpadan Nigam Limited (JUUNL)	23.10.2013	2020-21	2020-21
Power (non-functional)				
4	Jharbihar Colliery Limited (Non-working) (JCL)	18.06.2009	2020-21	2020-21
5	Patratu Energy Limited (Non-working) (PEL)	26.10.2012	2021-22	2020-21
6	Karanpura Energy Limited (Non-working) (KEL)	19.09.2008	2020-21	2020-21
Non-power (functional)				
1	Jharkhand Police Housing Corporation Limited	13.03.2002	2021-22	2021-22
2	Greater Ranchi Development Agency Limited	10.01.2003	2020-21	2020-21
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	2020-21	2019-20
5	Jharkhand Urban Infrastructure Development Company Limited	19.11.2013	2019-20	2019-20
6	Jharkhand Plastic Park Limited	27.09.2016	2019-20	2019-20
7	Jharkhand Railway Infrastructure Development Corporation Limited	06.07.2018	2020-21	2020-21
8	Jharkhand Medical & Health Infrastructure Procurement Development Corporation Limited	24.05.2013	2019-20	2019-20
9	Jharkhand State Agriculture Development Corporation Limited	20.01.2016	2019-20	2019-20
10	Ranchi Smart City Corporation Limited*	30.09.2016	2020-21	2020-21

* Audit entrustment was given from 2020-21

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

Sl. No.	Name of SPSE		Period of latest finalised accounts
Government Companies			
Power			
1	Jharkhand Urja Vikas Nigam Limited	16.09.2013	2015-16
2	Tenughat Vidyut Nigam Limited	26.11.1987	2015-16
Non-Power			
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 Hill Area Lift Irrigation Corporation Limited	22.03.2002	2016-17
8	Jharkhand State Forest Development Corporation Limited	27.03.2002	2017-18
9	Jharkhand Communication Network Limited	28.01.2017	2018-19
10	Jharkhand Urban Transport Corporation Limited	20.09.2016	2017-18
11	Jharkhand State Building Construction Corporation Limited	05.12.2015	2018-19
12	Jharkhand Film Development Corporation Limited	07.09.2016	2018-19
13	Adityapur Electronic manufacturing cluster Limited	17.11.2016	2018-19
14	Jharkhand State Food & Civil Supply Corporation Limited*	18.06.2010	Pending since incorporation
15	Atal Bihari Vajpayee Innovation Lab*	26.12.2018	

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

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

Terms	Basis of calculation and explanation
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
Buoyancy ratios	<i>Revenue buoyancy w.r.t. GSDP</i> = Rate of growth of Revenue Receipts ÷ Rate of growth of GSDP <i>State's Own Revenue buoyancy w.r.t. GSDP</i> = Rate of growth of Own revenue ÷ Rate of growth of GSDP.
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.

Terms	Basis of calculation and explanation
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State implementing schemes	State Implementing Agency includes any Organisation/ Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha 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.

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

Acronyms	Full Form
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingent Bill
DE	Development Expenditure
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