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# APPENDICES

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**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.	2023			3.95 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 2022-23) (All India Density = 422.26 persons per Sq.Km )			495.08 persons per Sq. km.		
4	Population below poverty line (BPL) (2011-12) <sup>3</sup> (All India Average = 21.92%)				36.96 per cent		
5	Literacy <sup>4</sup> (All India Average = 73%)				66.40 per cent		
6	Infant mortality <sup>5</sup> (per 1000 live births) (All India = 28 per 1000 live births)				25		
7	Life expectancy at birth <sup>6</sup> (India = 70 years)				69.6 years		
8	Human Development Index <sup>7</sup>						
	a.	2020 (All India = 0.642)			NA		
	b.	2021 (All India = 0.633)			NA		
9	Gross State Domestic Product (GSDP) <sup>8</sup> at current prices (2011-12 Series) in 2022-23				₹ 3,93,722 crore		
10	Per capita GSDP CAGR (2013-14 to 2022-23)	Jharkhand		6.94 per cent			
		All India		9.12 per cent			
11	GSDP CAGR (2013-14 to 2022-23)	Jharkhand		8.52 per cent			
		All India		10.34 per cent			
12	Population Growth (2013-14 to 2022-23)	Jharkhand		15.69 per cent			
		All India		11.68 per cent			
B. Financial Data							
Sl. No.	Particulars			Figures (in per cent)			
				2020-21 to 2021-22		2021-22 to 2022-23	
	Growth			General States	Jharkhand	General States	Jharkhand
1	a.	of Revenue Receipts		25.59	24.17	13.41	15.09
2	b.	of Own Tax Revenue		25.62	26.12	19.78	17.98
3	c.	of Non-Tax Revenue		44.81	32.61	12.94	27.91
4	d.	of Total Expenditure		14.00	3.53	12.53	15.34
5	e.	of Capital Expenditure		25.62	-8.49	18.93	68.15
6	f.	Capital Outlay		28.23	10.76	14.18	49.47
7	g.	Loan & Advances Disbursed		1.22	-56.72	75.33	187.84
8	h.	of Revenue Expenditure on Education		11.47	10.99	13.21	5.00
9	i.	of Revenue Expenditure on Health		19.71	24.40	0.88	7.54
10	j.	of Salaries & Wages		11.82	8.49	8.52	6.61
11	k.	of Pension		11.88	12.02	11.38	2.48

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

<sup>2</sup> Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare

<sup>3</sup> Ministry of Statistics and Programme Implementation

<sup>4</sup> Census 2011

<sup>5</sup> SRS bulletin (2020)

<sup>6</sup> SRS Abridged life table 2016-20

<sup>7</sup> UNDP report HDR 2020

<sup>8</sup> Directorate of Economics and Statistics, Planning and Development Department, Jharkhand

**Appendix 1.1 Part B**  
**Structure and Form of Government Accounts**  
**(Reference: Paragraph 1.3)**

**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 2022-23.
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 2023.
Statement No.19	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks, societies etc. up to the end of 2022-23.
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 2022-23**  
**(Reference: paragraph 2.2)**

(₹ in crore)

Receipts				Disbursements					
2021-22	Section-A: Revenue	2022-23		2021-22	2022-23				
					Estt.	State & Central Scheme	Total		
69,721.86	<b>I. Revenue Receipts</b>		<b>80,245.22</b>	62,777.91	<b>I. Revenue Expenditure</b>	<b>34,328.93</b>	<b>32,352.71</b>	<b>66,681.64</b>	<b>66,681.64</b>
21,289.61	Tax Revenue	25,117.51		<b>21,555.30</b>	<b>General Services</b>	<b>22,958.14</b>	<b>302.91</b>	<b>23,261.05</b>	
10,030.75	Non-tax Revenue	12,830.05		<b>24,639.33</b>	<b>Social Services</b>	<b>8,484.85</b>	<b>19,155.15</b>	<b>27,640.00</b>	
				11,174.19	Education, Sports, Art and Culture	6,353.37	5,300.17	11,653.54	
				4,334.17	Health and Family Welfare	1,457.22	3,203.29	4,660.51	
27,734.64	State's share of Union Taxes	31,404.12		3,173.62	Water supply, Sanitation, Housing and Urban Development	491.62	1,790.78	2,282.40	
2,198.30	Finance Commission Grants	1,826.59		179.47	Information and Broadcasting	118.41	94.07	212.48	
1,891.40	Other Grants to State	2,195.16		1,074.77	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	157.26	2,290.38	2,447.64	
6,577.16	Centrally sponsored schemes	6,871.79		182.09	Labour and Labour Welfare	57.30	457.70	515.00	
				4,487.95	Social Welfare and Nutrition	-184.12	6,027.20	5,843.08	
				33.07	Others	33.79	-8.44	25.35	
				<b>16,583.28</b>	<b>Economic Services</b>	<b>2,885.94</b>	<b>12,894.65</b>	<b>15,780.59</b>	
				3,533.97	Agriculture and Allied Activities	767.94	1,990.06	2,758.00	
				6,423.65	Rural Development	744.71	5,494.14	6,238.85	
				0.00	Special Areas Programmes	0.00	0.00	0.00	
				372.87	Irrigation and Flood Control	375.99	2.00	377.99	
				3,808.30	Energy	0.00	3,531.08	3,531.08	
				329.71	Industry and Minerals	60.42	249.11	309.53	
				443.05	Transport	383.09	165.96	549.05	
				0.00	Science, Technology and Environment	0.00	0.00	0.00	
				1,671.73	General Economic Services	553.79	1,462.30	2,016.09	
				0.00	Grants-in-aid and Contributions	0.00	0.00	0.00	
				<b>62,777.91</b>	<b>Total</b>	<b>34,328.93</b>	<b>32,352.71</b>	<b>66,681.64</b>	
	<b>II Revenue Deficit carried over to Section B</b>			<b>6,943.95</b>	<b>II Revenue Surplus Section B</b>				<b>13,563.58</b>
69,721.86	<b>Total</b>		<b>80,245.22</b>	69,721.86	<b>Total</b>				<b>80,245.22</b>
<b>Section B</b>									
3,720.32	<b>III Opening Cash Balance including permanent advances and cash balance investment</b>		5,572.70	0.00	<b>III Opening Over Draft from Reserve Bank of India</b>				0.00
0.00	<b>IV Miscellaneous</b>		0.00	9,376.90	<b>IV Capital Outlay</b>	0.02	14,015.57	14,015.59	14,015.59

State Finances Audit Report for the year ended 31 March 2023

Receipts			Disbursements					
2021-22		2022-23	2021-22		2022-23			
	Capital Receipts							
			<b>734.30</b>	<b>General Services</b>	<b>0.00</b>	<b>872.98</b>	<b>872.98</b>	
			<b>1,595.26</b>	<b>Social Services</b>	<b>0.00</b>	<b>5,220.99</b>	<b>5,220.99</b>	
			94.34	Education, Sports, Art and Culture	0.00	1,011.79	1,011.79	
			488.68	Health and Family Welfare	0.00	624.50	624.50	
			590.28	Water supply, Sanitation, Housing and Urban Development	0.00	2,668.59	2,668.59	
			0.00	Information and Broadcasting	0.00	0.05	0.05	
			364.42	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	848.33	848.33	
			11.92	Social Welfare and Nutrition	0.00	42.60	42.60	
			45.62	Others	0.00	25.13	25.13	
			<b>7,047.34</b>	<b>Economic Services</b>	<b>0.02</b>	<b>7,921.60</b>	<b>7,921.62</b>	
			353.73	Agriculture and Allied Activities	0.00	654.48	654.48	
			1,142.75	Rural Development	0.02	2,219.57	2,219.59	
			0.00	Special Areas Programme	0.00	0.00	0.00	
			1,204.26	Irrigation and Flood Control	0.00	1,373.71	1,373.71	
			87.52	Energy	0.00	153.96	153.96	
			1,002.00	Industry and Minerals	0.00	3.00	3.00	
			3,202.12	Transport	0.00	3,437.50	3,437.50	
			54.96	General Economic Services	0.00	79.38	79.38	
<b>1,291.73</b>	<b>V Recoveries of Loans and Advances</b>	<b>46.41</b>	<b>1,462.98</b>	<b>V Loans and Advances Disbursed</b>	<b>153.43</b>	<b>4,057.71</b>	<b>4,211.14</b>	<b>4,211.14</b>
1,246.00	From Power Projects	0.00	1,412.57	For Power Projects	0.00	4,057.71	4,057.71	
45.73	From Govt. Servants	46.22	31.68	To Government Servants	40.55	0.00	40.55	
0.00	From Others	0.19	18.73	To Others	112.88	0.00	112.88	
<b>6,943.95</b>	<b>VI Revenue Surplus brought down</b>	<b>13,563.59</b>	<b>0.00</b>	<b>VI Revenue Deficit brought down</b>				<b>0.00</b>
<b>9,839.87</b>	<b>VII Public Debt Receipts</b>	<b>9,142.30</b>	<b>4,247.08</b>	<b>VII Repayment of Public Debt</b>			<b>6,729.46</b>	<b>6,729.46</b>
0.00	External Debt	0.00	0.00	External Debt			0.00	
6,594.22	Internal Debt other than Ways and Means Advances and Over Draft	5,515.20	4,012.80	Internal Debt other than Ways and Means Advances and Over Draft			6,473.08	
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	
3,245.65	Loans and Advances from Central Government	3,627.10	234.28	Repayments of Loans and Advances to Central Government			256.38	
<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>

Receipts				Disbursements				
2021-22		2022-23		2021-22		2022-23		
0.00	<b>IX Amount transferred to Contingency Fund</b>		0.00		<b>IX Expenditure from Contingency Fund</b>			0.00
24,643.60	<b>X Public Accounts Receipts</b>		33,446.29	25,779.81	<b>X Public Accounts Disbursements</b>		30,132.42	30,132.42
1,172.20	Small Savings and Provident Funds	1,397.48		1,365.41	Small Savings and Provident Funds		1,381.69	
825.60	Reserve Funds	361.56		1,205.51	Reserve Funds		1,170.25	
200.00	Investment in earmarked fund	500.00						
143.76	Suspense and Miscellaneous	519.39		170.86	Suspense and Miscellaneous		224.34	
8,159.71	Remittances	9,397.23		8,173.53	Remittances		9,433.32	
14,142.33	Deposits and Advances	21,270.63		14,864.50	Deposits and Advances		17,922.82	
0.00	Inter State Settlement	0.00		0.00	Inter-state Settlement		0.00	
0.00	<b>XI Closing Over Draft from Reserve Bank of India</b>		0.00	5,572.70	<b>XI Cash Balance at the end of the Year</b>		6,682.68	6,682.68
				0.00	Cash in Treasuries and Local Remittances		0.00	
				149.37	Deposits with Reserve Bank		91.07	
				38.83	Departmental Cash Balance including Permanent Advances		38.33	
				903.87	Investment of Earmarked Fund		1,403.87	
				4,480.63	Cash Balance Investment		5,149.41	
<b>1,16,161.33</b>	<b>Total</b>		<b>1,42,016.51</b>	<b>1,16,161.33</b>	<b>Total</b>			<b>1,42,016.51</b>

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

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>56,152</b>	<b>58,417</b>	<b>56,150</b>	<b>69,722</b>	<b>80,245</b>
(i) Own Tax Revenue	14,752	16,771	16,880	21,290	25,118
Goods and Services Tax	8,201	8,418	7,931	9,557	11,375
Taxes on Agricultural Income	-	0	0	0	0
Taxes on Sales, Trade, etc.	3,475	3,996	4,301	5,213	6,271
State Excise	1,083	2,009	1,821	1,807	2,057
Taxes on Vehicles	864	1,129	976	1,263	1,574
Stamps and Registration fees	451	560	708	987	1,108
Land Revenue	389	338	873	1,621	1,557
Taxes on Goods and Passengers	0	0	0	0	0
Other Taxes	289	321	270	841	1,176
(ii) Non Tax Revenue	8,258	8,750	7,564	10,031	12,830
(iii) State's share of Union taxes and duties	23,906	20,593	19,712	27,735	31,404
(iv) Grants-in-aid from Government of India	9,236	12,303	11,993	10,667	10,894
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	47	49	49	1,292	46
4. Total Revenue and Non debt capital receipts (1+2+3)	56,199	58,466	56,199	71,014	80,292
5. Public Debt Receipts	7,803	9,593	13,547	9,840	9,142
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,531	9,167	10,958	6,594	5,515
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	273	426	2,588	3,246	3,627
6. Total Receipts in the Consolidated Fund (4+5)	64,002	68,059	69,745	80,853	89,434
7. Contingency Fund Receipts	0	0	0	0	0
8. Public Account Receipts	25,410	33,243	28,511	24,644	33,446
9. Total Receipts of the State (6+7+8)	97,245	1,01,302	98,256	1,05,497	1,22,880
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>50,631</b>	<b>56,457</b>	<b>59,264</b>	<b>62,778</b>	<b>66,682</b>
Plan/State Schemes, CASC, CSS	23,983	27,627	28,370	32,160	32,353
Non Plan/Establishment	26,648	28,830	30,894	30,618	34,329
General Services (including interest payments)	17,656	18,714	19,903	21,555	23,261
Social Services	18,786	21,448	23,347	24,639	27,640
Economic Services	14,189	16,294	16,014	16,583	15,781
Grants-in-aid and contributions	0	1	0	0	0
<b>11. Capital Expenditure</b>	<b>10,712</b>	<b>9,879</b>	<b>8,466</b>	<b>9,377</b>	<b>14,016</b>
Plan/State Schemes, CASC, CSS	10,669	9,832	8,401	9,377	14,016
Non Plan/Establishment	42	47	65	0	0
General Services	791	1,239	771	734	873
Social Services	1,616	1,431	1,492	1,595	5,221
Economic Services	8,305	7,209	6,203	7,047	7,922
<b>12. Disbursement of Loans and Advances</b>	<b>1,485</b>	<b>165</b>	<b>3,380</b>	<b>1,463</b>	<b>4,211</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>62,828</b>	<b>66,501</b>	<b>71,109</b>	<b>73,618</b>	<b>84,908</b>
<b>14. Repayments of Public Debt</b>	<b>3,060</b>	<b>4,231</b>	<b>2,745</b>	<b>4,247</b>	<b>6,729</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,893	4,058	2,547	4,013	6,473
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	167	173	198	234	256
15. Appropriation to Contingency Fund	0	0	0	0	0



	2018-19	2019-20	2020-21	2021-22	2022-23
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>65,888</b>	<b>70,732</b>	<b>73,854</b>	<b>77,865</b>	<b>91,638</b>
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	23,279	27,903	24,146	25,780	6,729
19. Total disbursement by the State (16+17+18)	89,167	98,635	98,000	1,03,645	98,367
<b>Part C Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	5,521	1,960	-3,114	6,944	13,564
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-6,629	-8,035	-14,911	-2,604	-4,617
22. Primary Deficit(-)/Surplus(+) (21-23)	-1,777	-2,727	-9,120	3,682	1,622
<b>Part D Other data</b>					
Primary Revenue balance (non-debt receipt - Primary Revenue Expenditure)	10,420	7,317	2,725	14,522	19,848
23. Interest Payments (included in revenue expenditure)	4,852	5,308	5,790	6,286	6,238
24. Financial Assistance to local bodies etc.	17,976	19,191	20,078	19,630	22,194
25. Ways and Means Advances/ Overdraft availed (days)	68	16	0	16	0
Ways and Means Advances availed (days)	58	16	0	16	0
Overdraft availed (days)	10	0	0	0	0
26. Interest on Ways and Means Advances/ Overdraft	6	4	0	46	0
27 (a) Gross State Domestic Product at current price (GSDP) <sup>@</sup>	3,05,695	3,10,305	2,96,664	3,58,863	3,93,722
27 (b) Gross State Domestic Product at constant price (GSDP) <sup>@</sup>	2,29,274	2,31,755	2,19,483	2,43,348	2,59,800
28 Outstanding Fiscal liabilities (year end)	83,783	94,407	1,09,185	1,13,483	1,18,448
29. Outstanding guarantees (year-end) (including interest)	607	607	607	607	4,998
30. Maximum amount guaranteed (year end)	450	450	607	607	4,998
31. Number of incomplete projects (value ₹ 1 crore and above)	410	378	374	274	209
32. Capital blocked in incomplete Projects	3,818	3,828	4,669	4,040	3,292
<b>Part E Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP at current price	4.83	5.40	5.69	5.93	6.38
Own Tax revenue/GSDP at constant price	6.43	7.24	7.69	8.75	9.67
Own Non-Tax Revenue/GSDP at current price	2.70	2.82	2.55	2.80	3.26
Own Non-Tax Revenue/GSDP at constant price	3.60	3.78	3.45	4.12	4.94
Central Transfers/GSDP at current price	7.82	6.64	6.64	7.73	7.98
Central Transfers/GSDP at constant price	4.03	5.31	5.46	4.38	4.19
<b>II Expenditure Management</b>					
Total Expenditure/GSDP at current price	20.55	21.43	23.97	20.51	21.57
Total Expenditure/GSDP at constant price	27.40	28.69	32.40	30.25	32.68
Total Expenditure/Revenue Receipts	111.89	113.84	126.64	105.59	105.81
Revenue Expenditure/Total Expenditure	80.59	84.90	83.34	85.28	78.53
Expenditure on Social Services (including L&A)/Total Expenditure	32.47	34.44	34.96	35.66	38.70
Expenditure on Economic Services (including L&A)/Total Expenditure	35.84	35.48	35.96	34.02	32.82
Capital Expenditure/Total Expenditure	17.05	14.86	11.91	12.74	16.51
Capital Expenditure on Social and Economic Services/Total Expenditure.	15.79	12.99	10.82	11.74	15.48
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP at current price	1.81	0.63	-1.05	1.93	3.44
Revenue deficit (surplus)/GSDP at constant price	2.41	0.85	-1.42	2.85	5.22
Fiscal deficit/GSDP at current price	-2.17	-2.59	-5.03	-0.73	-1.17

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	2018-19	2019-20	2020-21	2021-22	2022-23
Fiscal deficit/GSDP at constant price	-2.89	-3.47	-6.79	-1.07	-1.78
Primary Deficit (surplus) /GSDP at current price	-0.58	-0.88	-3.07	1.03	0.41
Primary Deficit (surplus) /GSDP at constant price	-0.78	-1.18	-4.16	1.51	0.62
Revenue Deficit/Fiscal Deficit	-83	-24	21	-267	-294
Primary Revenue Balance/GSDP at current price	3.41	2.36	0.92	4.05	5.04
Primary Revenue Balance/GSDP at constant price	4.54	3.16	1.24	5.97	7.64
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP at current price	27.41	30.42	36.80	31.62	30.08
Fiscal Liabilities/GSDP at constant price	36.54	40.74	49.75	46.63	45.59
Fiscal Liabilities/RR	149.21	161.61	194.45	162.76	147.61
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	*	Nil	15	0	1
Financial Assets/Liabilities	117.57	117.66	112.40	117.97	128.38
Loans and Advances on General Services	0.00	0.00	0.00	0.00	0.00
Loans and Advances to Government Servants	46.88	52.51	4.46	31.68	40.55
Loans and Advances on Social Services	23.23	24.00	22.91	16.27	2.14
Loans and Advances on Economic Services	1,462.36	89.00	3,352.40	1,415.03	4,168.45
Assets	99,210	1,11,869	1,23,935	1,35,335	1,54,624
Liabilities	84,382	95,080	1,10,260	1,14,717	1,20,441

**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 31.03.2023**  
**(Reference: Paragraph 2.5.4)**

(₹ in crore)

As on 31.03.2022	Liabilities		As on 31.03.2023
<b>74,538.31</b>	<b>Internal Debt -</b>		<b>73,580.43</b>
55,412.65	Market Loans bearing interest	55,812.65	
0.04	Market Loans not bearing interest	0.04	
5.59	Loans from Life Insurance Corporation of India	5.59	
13,102.63	Loans from other Institutions	12,514.24	
0.00	Ways and Means Advances	0.00	
6,017.40	Special securities issued to NSS Fund of Central Government	5,247.91	
0.00	Overdrafts from Reserve Bank of India	0.00	
<b>7,993.22</b>	<b>Loans and Advances from Central Government -</b>		<b>11,363.95</b>
0.00	Pre 1984-85 Loans	0.00	
10.52	Non-Plan Loans	8.80	
7,982.70	Loans for State Plan Schemes	11,355.15	
<b>500.00</b>	<b>Contingency Fund</b>		<b>500.00</b>
<b>1,001.19</b>	<b>Small Savings, Provident Funds etc.</b>		<b>1,016.98</b>
<b>23,609.29</b>	<b>Deposits</b>		<b>26,955.09</b>
<b>6,844.35</b>	<b>Reserve Funds</b>		<b>6,535.66</b>
<b>112.64</b>	<b>Remittance Balances</b>		<b>76.55</b>
<b>117.65</b>	<b>Suspense and Miscellaneous Balances</b>		<b>412.70</b>
<b>20,618.78</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>34,182.37</b>
<b>1,35,335.43</b>	<b>Total</b>		<b>1,54,623.73</b>
<b>Assets</b>			
<b>1,05,394.58</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>1,19,410.18</b>
2,130.70	Investments in shares of Companies, Corporations, etc.	2,363.84	
1,03,263.88	Other Capital Outlay	1,17,046.34	
<b>0.00</b>	<b>Inter State Settlement</b>		<b>0.00</b>
<b>24,348.48</b>	<b>Loans and Advances -</b>		<b>28,513.21</b>
23,460.84	Loans for Power Projects	27,518.55	
917.80	Other Development Loans	1,030.49	
-30.16	Loans to Government servants and Miscellaneous loans	-35.83	
<b>19.67</b>	<b>Advances</b>		<b>17.66</b>
<b>0.00</b>	<b>Suspense and Miscellaneous Balances</b>		<b>0.00</b>
<b>5,572.70</b>	<b>Cash -</b>		<b>6,682.68</b>
0.00	Cash in Treasuries and Local Remittances	0.00	
149.37	Deposits with Reserve Bank	91.07	
903.87	Reserve Fund Investments	1,003.87	
38.83	Departmental Cash Balance including Permanent Advances	38.33	
4,480.63	Cash Balance Investments	5,149.41	
<b>0.00</b>	<b>Remittance Balances</b>		<b>0.00</b>
<b>0.00</b>	<b>Deficit on Government Account -</b>		<b>0.00</b>
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
<b>1,35,335.43</b>	<b>Total</b>		<b>1,54,623.73</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	Savings out of Provisions
<b>Revenue (Voted)</b>					
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,653.22	444.03	1,198.93	1,898.32
2	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	276.21	4.97	214.71	66.47
3	3-Building Construction Department	112.36	0.73	80.66	32.43
4	12 -Finance Department	65.06	3.08	46.73	21.41
5	15-Pension	8,045.38	402.50	7,803.17	644.71
6	18- Food, Public Distribution and Consumer Affairs Department	2,490.08	237.32	1,448.06	1,279.34
7	20- Health, Medical Education and Family Welfare Department	5,159.66	972.62	4,674.15	1,458.13
8	21-Higher, Technical Education and skill Development Department (Higher Education Division)	1,696.10	83.64	1,566.18	213.56
9	22- Home, Jail and Disaster Management Department (Home Division)	6,433.85	444.10	6,329.51	548.44
10	23- Industries Department	327.15	7.02	274.97	59.20
11	27- Law Department	565.24	17.01	468.44	113.81
12	32-Legislative Assembly	126.29	6.73	124.64	8.38
13	35-Planning-cum-Finance Department (Planning Division)	241.64	25.78	212.19	55.23
14	36-Drinking Water and Sanitation Department	582.37	2.31	300.30	284.38
15	38-Revenue, Registration and Land Reforms Department (Registration Division)	30.27	4.33	20.31	14.29
16	39- Home, Jail and Disaster Management Department (Disaster Management Division)	1,508.83	261.61	854.87	915.57
17	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	778.49	133.99	700.71	211.77
18	41-Road Construction Department	553.34	1.38	385.01	169.71
19	42- Rural Development Department (Rural Development Division)	7,468.72	292.67	4,360.55	3,400.84
20	45- Information Technology and E-Governance Department	332.92	3.73	160.29	176.36
21	46-Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	74.33	8.14	66.62	15.85
22	47-Transport Department	189.63	16.00	187.72	17.91
23	48-Urban Development and Housing Department (Urban Development Division)	2,076.11	884.52	1,969.22	991.41
24	49- Water Resources Department	394.71	1.51	314.58	81.64
25	52-Tourism, Art Culture, Sports and Youth Affaires Department (Art Culture, Sports and Youth Affairs Division)	132.96	0.94	92.61	41.29
26	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	124.73	2.18	92.12	34.79
27	55-Rural Development Department (Rural Works Division)	214.43	100.45	129.37	185.51
28	56- Panchayati Raj Department	2,009.47	727.50	1,764.90	972.07
29	58-School Education and Literacy Department (Secondary Education Division)	2,299.25	72.04	2,059.52	311.77
30	59- School Education and Literacy Department (Primary and Adult Education Division)	8,450.05	387.36	7,592.79	1,244.62
<b>Total</b>		<b>55,412.85</b>	<b>5,550.19</b>	<b>45,493.83</b>	<b>15,469.21</b>

Sl. No.	Name of the Grant	Original	Supplementary	Expenditure	Savings out of Provisions
<b>Revenue (Charged)</b>					
31	5-Secretariat of the Governor	14.82	0.68	11.56	3.94
32	13-Interest Payment	6,661.57	1.60	6,238.31	424.86
33	34-Jharkhand Public Service Commission	30.15	1.60	15.20	16.55
<b>Total</b>		<b>6,706.54</b>	<b>3.88</b>	<b>6,265.07</b>	<b>445.35</b>
<b>Capital (Voted)</b>					
34	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	477.00	8.10	471.18	13.92
35	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	20.20	2.50	9.29	13.41
36	9- Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	242.99	25.00	116.04	151.95
37	12- Finance Department	87.13	7.00	44.27	49.86
38	22- Home, Jail and Disaster Management Department (Home Division)	510.00	199.44	379.68	329.76
39	26- Labour, Employment and Training Department	64.00	1.38	38.54	26.84
40	36-Drinking Water and Sanitation Department	3,472.04	31.01	1,840.08	1,662.97
41	50- Water Resources Department (Minor Irrigation Division)	304.20	30.85	257.78	77.27
42	55-Rural Development Department (Rural Works Division)	2,449.90	322.80	1,611.18	1,161.52
43	60- Women, Child Development and Social Security Department	78.69	39.68	42.60	75.77
<b>Total</b>		<b>7,706.15</b>	<b>667.76</b>	<b>4,810.64</b>	<b>3,563.27</b>
<b>Grand Total</b>		<b>69,825.54</b>	<b>6,221.83</b>	<b>65,569.54</b>	<b>19,477.83</b>

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

(₹ in crore)

Sl. No.	Grant No.	Head of accounts	Provisions			Surrender	Total	Actual expenditure	Savings
			Original	Suppl.	Re-appr.				
1	2	3451-00-090-08-Animal Husbandry & Fishery Dept.	2.38	-	(+0.07)	Nil	2.45	2.37	0.08
2	3	4059-01-796-58-Office Building/circuit House	75.00	40.00	(+6.00)	Nil	121.00	119.43	1.57
3		4216-01-796-14-Construction of Government Residential Building	75.00	10.00	(+5.00)	Nil	90.00	88.56	1.44
4	4	2070-00-800-05-Darbar Charges	0.70	0.10	(+0.06)	Nil	0.86	0.77	0.09
5	12	2052-00-090-08-Finance Department	14.17	1.32	(+0.34)	Nil	15.83	14.60	1.23
6	13	2049-60-701-03- Interest in the light of Other Misc. Judgement	2.50	1.50	(+0.99)	1.87	3.12	2.95	0.17
7	20	2210-01-110-61 Hazaribagh Medical Hospital.	7.01	5.04	(+0.35)	Nil	12.40	11.35	1.05
8	21	2202-03-796-BA-Grant-in-aid for infrastructure Development of New Colleges and University	100.00	8.50	(+5.00)	Nil	113.50	72.29	41.21
<b>Total</b>			<b>276.76</b>	<b>66.46</b>	<b>17.81</b>	<b>1.87</b>	<b>359.16</b>	<b>312.32</b>	<b>46.84</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 Expenditure	Savings	Surrender
<b>Revenue (Voted)</b>							
1	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2,653.22	444.03	3,097.25	1,198.93	1,898.32	1,644.32
2	15- Pension	8,045.38	402.50	8,447.88	7,803.17	644.71	700.00
3	18- Food, Public Distribution and Consumer Affairs Department	2,490.08	237.32	2,727.40	1,448.06	1,279.34	1,100.04
4	19- Forest, Environment and Climate Change Department	1,019.95	245.42	1,265.37	1,024.81	240.56	169.47
5	20- Health, Medical Education and Family Welfare Department	5,159.66	972.61	6,132.27	4,674.15	1,458.12	886.72
6	21-Higher, Technical Education and Skill Development Department (Higher Education Division)	1,696.10	83.64	1,779.74	1,566.18	213.56	93.35
7	22 - Home, Jail and Disaster Management Department (Home Division)	6,433.85	444.09	6,877.94	6,329.51	548.43	9.63
8	26- Labour, Employment, and Training Department	526.70	249.17	775.87	532.32	243.55	216.17
9	27-Law Department	565.24	17.01	582.25	468.44	113.81	20.00
10	36 - Drinking Water and Sanitation Department	582.37	2.31	584.68	300.30	284.38	234.00
11	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	1,508.83	261.61	1,770.44	854.87	915.57	-
12	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	778.49	133.99	912.48	700.71	211.77	0.59
13	41- Road Construction Department	553.34	1.38	554.72	385.01	169.71	-
14	42 - Rural Development Department (Rural Development Division)	7,468.72	292.67	7,761.39	4,360.55	3,400.84	2,850.91
15	45-Information Technology and E-Governance Department	332.92	3.73	336.65	160.29	176.36	159.70
16	48-Urban Development and Housing Department (Urban Development Division)	2,076.11	884.52	2,960.63	1,969.22	991.41	840.73
17	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	1,627.75	1,654.10	3,281.85	2,460.39	821.46	250.93
18	55- Rural Development Department (Rural Works Division)	214.43	100.45	314.88	129.37	185.51	75.00
19	56- Panchayati Raj Department	2,009.47	727.50	2,736.97	1,764.90	972.07	184.00
20	58-School Education and Literacy Department	2299.25	72.04	2371.29	2,059.52	311.77	8.32

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Sl. No.	Number and name of the grant	Original	Suppl.	Total	Actual Expenditure	Savings	Surrender
	(Secondary Education Division)						
21	59-School Education and Literacy Department (Primary and Adult Education Division)	8,450.05	387.36	8,837.41	7,592.79	1,244.62	548.23
22	60 - Women, Child Development and Social Security Department	5,663.63	1,847.05	7,510.68	5,841.18	1,669.50	837.95
<b>Total</b>		<b>62,155.54</b>	<b>9,464.50</b>	<b>71,620.04</b>	<b>53,624.67</b>	<b>17,995.37</b>	<b>10,830.06</b>
<b>Revenue (Charged)</b>							
23	13-Interest Payment	6,661.57	1.60	6,663.17	6,238.31	424.86	246.72
<b>Total</b>		<b>6,661.57</b>	<b>1.60</b>	<b>6,663.17</b>	<b>6,238.31</b>	<b>424.86</b>	<b>246.72</b>
<b>Capital (Voted)</b>							
24	9-Agriculture, Animal Husbandry and Co-operative Department (Co-operative Division)	242.99	25.00	267.99	116.04	151.95	80.80
25	10- Energy Department	1,464.98	2,888.67	4,353.65	4,211.67	141.98	141.98
26	22 - Home, Jail and Disaster Management Department (Home Division)	510.00	199.44	709.44	379.68	329.76	68.13
27	36- Drinking Water and Sanitation Department	3,472.04	31.01	3,503.05	1,840.08	1,662.97	1,635.50
28	41- Road Construction Department	3,300.00	465.00	3,765.00	3,352.85	412.15	371.10
29	43- Higher and Technical Education Department (Technical Education Division)	141.60	0.00	141.60	37.32	104.28	52.68
30	48-Urban Development and Housing Department (Urban Development Division)	967.42	0.00	967.42	723.80	243.62	243.37
31	49- Water Resources Department	1,093.80	308.07	1,401.87	1,120.93	280.94	280.48
32	55- Rural Development Department (Rural Works Division)	2,449.90	322.80	2,772.70	1,611.18	1,161.52	783.73
<b>Total</b>		<b>13,642.73</b>	<b>4,239.99</b>	<b>17,882.72</b>	<b>13,393.55</b>	<b>4,489.17</b>	<b>3,657.77</b>
<b>Grand Total</b>		<b>82,459.84</b>	<b>13,706.09</b>	<b>96,165.93</b>	<b>73,256.53</b>	<b>22,909.40</b>	<b>14,734.55</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	Supplementary	Total	Actual Expenditure	Savings	Surrender
<b>Revenue (Voted)</b>							
1	1- Agriculture, Animal Husbandry and Co-operative (Agriculture Division)	2,653.22	444.03	3,097.25	1,198.93	1,898.32	1,644.32
2	15- Pension	8,045.38	402.50	8,447.88	7,803.17	644.71	700.00
3	18- Food, Public Distribution and Consumer Affairs	2,490.08	237.32	2,727.40	1,448.06	1,279.34	1,100.04
4	20- Health, Medical Education and Family Welfare	5,159.66	972.61	6,132.27	4,674.15	1,458.12	886.72
5	22 - Home, Jail and Disaster Management Department (Home Division)	6,433.85	444.09	6,877.94	6,329.51	548.43	9.63
6	39 - Home, Jail and Disaster Management Department (Disaster Management Division)	1,508.83	261.61	1,770.44	854.87	915.57	0.00
7	42 - Rural Development Department (Rural Development Division)	7,468.72	292.67	7,761.39	4,360.55	3,400.84	2,850.91
8	48-Urban Development and Housing Department (Urban Development Division)	2,076.11	884.52	2,960.63	1,969.22	991.41	840.73
9	51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste, and Backward Class Welfare Division)	1,627.75	1,654.10	3,281.85	2,460.39	821.46	250.93
10	56- Panchayati Raj Department	2,009.47	727.50	2,736.97	1,764.90	972.07	184.00
11	59-School Education and Literacy Department (Primary and Adult Education Division)	8,450.05	387.36	8,837.41	7,592.79	1,244.62	548.23
12	60 - Women, Child Development and Social Security Department	5,663.63	1,847.05	7,510.68	5,841.18	1,669.50	837.95
<b>Total</b>		<b>5,386.75</b>	<b>8,555.36</b>	<b>62,142.11</b>	<b>46,297.72</b>	<b>15,844.39</b>	<b>9,853.46</b>
<b>Capital</b>							
13	36 - Drinking Water and Sanitation	3,472.03	31.01	3,503.04	1,840.08	1,662.96	1,635.50
14	55- Rural Development Department (Rural Works Division)	2,449.90	322.80	2,772.70	1,611.18	1,161.52	783.73
<b>Total</b>		<b>5,921.93</b>	<b>353.81</b>	<b>6,275.74</b>	<b>3,451.26</b>	<b>2,824.48</b>	<b>2,419.23</b>
<b>Grand Total</b>		<b>11,308.68</b>	<b>8,909.17</b>	<b>68,417.85</b>	<b>49,748.98</b>	<b>18,668.87</b>	<b>12,272.69</b>

**Appendix 3.5**  
**Surrender of funds in excess of ₹ 10 crore at the end of March 2023**  
**(Reference: Paragraph 3.2.6)**

(₹ in crore)

Sl. No.	Grant Number	Original	Supplementary	Total provisions	Actual Expenditure	Saving (-) / Excess (+)	Amount Surrendered
<b>Revenue</b>							
1	1	2,653.22	444.03	3,097.25	1,198.93	(-)1,898.32	1,644.32
2	2	276.21	4.97	281.18	214.71	(-)66.47	36.46
3	9	122.35	419.62	541.97	487.57	(-)54.40	32.26
4	10	3,389.96	678.46	4,068.42	4,028.75	(-)39.67	23.45
5	12	65.06	3.08	68.14	46.73	(-)21.41	14.17
6	13	6,661.57	1.60	6,663.17	6,238.31	(-)424.86	246.72
7	15	8,045.38	402.50	8,447.88	7,803.17	(-)644.71	700.00
8	18	2,490.08	237.32	2,727.40	1,448.06	(-)1,279.34	1,100.04
9	19	1,019.95	245.42	1,265.37	1,024.81	(-)240.56	169.47
10	20	5,159.66	972.61	6,132.27	4,674.15	(-)1,458.12	886.72
11	21	1,696.10	83.64	1,779.74	1,566.18	(-)213.56	93.35
12	23	327.15	7.02	334.17	274.97	(-)59.20	32.92
13	26	526.70	249.17	775.87	532.32	(-)243.55	216.17
14	27	565.24	17.01	582.25	468.44	(-)113.81	20.00
15	35	241.64	25.78	267.42	212.19	(-)55.23	31.59
16	36	582.37	2.31	584.68	300.30	(-)284.38	234.00
17	42	7,468.72	292.67	7,761.39	4,360.55	(-)3,400.84	2,850.91
18	43	188.44	96.94	285.38	240.80	(-)44.58	26.13
19	45	332.92	3.73	336.65	160.29	(-)176.36	159.70
20	46	74.33	8.14	82.47	66.62	(-)15.85	14.04
21	48	2,076.11	884.52	2,960.63	1,969.22	(-)991.41	840.73
22	49	394.71	1.51	396.22	314.58	(-)81.64	63.20
23	50	101.77	0.39	102.16	72.86	(-)29.30	19.84
24	51	1,627.75	1,654.11	3,281.86	2,460.39	(-)821.47	250.93
25	52	132.96	0.94	133.90	92.61	(-)41.29	23.08
26	53	143.78	0.05	143.83	113.69	(-)30.14	15.76
27	54	124.73	2.18	126.91	92.12	(-)34.79	21.69
28	55	214.43	100.45	314.88	129.37	(-)185.51	75.00
29	56	2,009.47	727.50	2,736.97	1,764.90	(-)972.07	184.00
30	59	8,450.05	387.36	8,837.41	7,592.79	(-)1,244.62	548.23
31	60	5,663.63	1,847.05	7,510.68	5,841.18	(-)1,669.50	837.95
<b>Total</b>		<b>62,826.44</b>	<b>9,802.08</b>	<b>72,628.52</b>	<b>55,791.56</b>	<b>(-)16,836.96</b>	<b>11,412.83</b>
<b>Capital</b>							
1	3	455.70	180.00	635.70	545.65	(-)90.05	49.31
2	8	41.60	25.00	66.60	54.81	(-)11.79	11.79
3	9	242.99	25.00	267.99	116.04	(-)151.95	80.80
4	10	1,464.98	2,888.67	4,353.65	4,211.67	(-)141.98	141.98
5	12	87.13	7.00	94.13	44.27	(-)49.86	17.28
6	18	62.50	0.00	62.50	41.18	(-)21.32	20.06
7	20	459.17	255.10	714.27	624.56	(-)89.71	84.61
8	22	510.00	199.44	709.44	379.68	(-)329.76	68.13
9	26	64.00	1.38	65.38	38.54	(-)26.84	24.72
10	36	3,472.03	31.01	3,503.04	1,840.08	(-)1,662.96	1,635.50
11	41	3,300.00	465.00	3,765.00	3,352.85	(-)412.15	371.10
12	42	582.95	86.92	669.87	608.40	(-)61.47	49.64
13	43	141.60	0.00	141.60	37.32	(-)104.28	52.68
14	45	20.35	84.00	104.35	86.61	(-)17.74	17.74
15	48	967.42	0.00	967.42	723.80	(-)243.62	243.37
16	49	1,093.80	308.07	1,401.87	1,120.93	(-)280.94	280.48
17	50	304.20	30.85	335.05	257.78	(-)77.27	71.53
18	52	62.10	0.00	62.10	35.67	(-)26.43	25.75
19	53	29.90	0.00	29.90	16.72	(-)13.18	12.50
20	55	2,449.90	322.80	2,772.70	1,611.18	(-)1,161.52	783.73
21	58	815.00	0.00	815.00	763.90	(-)51.10	50.00
22	60	78.69	39.67	118.36	42.60	(-)75.76	72.69
<b>Total</b>		<b>16,706.01</b>	<b>4,949.91</b>	<b>21,655.92</b>	<b>16,554.24</b>	<b>(-)5,101.69</b>	<b>4,165.39</b>
<b>Grand Total</b>		<b>79,532.45</b>	<b>14,751.99</b>	<b>94,284.44</b>	<b>72,345.80</b>	<b>(-)21,938.65</b>	<b>15,578.22</b>

**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
2021-22	13	Interest Payment	98.89
2021-22	15	Pension	189.97
<b>Total</b>			<b>3,762.49</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 3.7**  
**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.	1- Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	2401-00-102-AS(CS)	10.20	
2.		2401-00-102-AS (SS)	4.70	
3.		2401-00-102-BJ(SS)	1.50	
4.		2401-00-102-BU(SS)	1.23	2.46
5.		2401-00-102-BW(SS)	1.20	2.40
6.		2401-00-103-C1 (CS)	2.40	
7.		2401-00-103-C1(SS)	1.60	
8.		2401-00-105-AV(CS)	14.70	
9.		2401-00-105-AV(SS)	6.77	
10.		2401-00-109-28(CS)	29.02	
11.		2401-00-109-28 (SS)	13.37	
12.		2401-00-114-C0(CS)	1.20	
13.		2401-00-115-AF(CS)	61.40	
14.		2401-00-115-AF(SS)	26.74	
15.		2401-00-115-BO(SS)	1.95	
16.		2401-00-789-28 (CS)	7.26	
17.		2401-00-789-28 (SS)	3.34	
18.		2401-00-789-AF(CS)	15.35	
19.		2401-00-789-AF(SS)	6.68	
20.		2401-00-789-AS(CS)	2.55	
21.		2401-00-789-AS(SS)	1.17	
22.		2401-00-789-AV(CS)	3.68	
23.		2401-00-789-AV(CS)	1.69	
24.		2401-00-796-28(CS)	36.28	
25.		2401-00-796-28(SS)	16.71	
26.		2401-00-796-AF(CS)	76.75	
27.		2401-00-796-AF(SS)	33.42	
28.		2401-00-796-AS(CS)	12.75	
29.		2401-00-796-AS(SS)	5.87	
30.		2401-00-796-AV(CS)	18.38	
31.		2401-00-796-AV(SS)	8.47	
32.		2401-00-796-B1(SS)	549.52	
33.		2401-00-796-BJ(SS)	3.00	
34.		2401-00-796-BO(SS)	3.90	
35.		2401-00-796-BU(SS)	2.46	4.92
36.		2401-00-796-BW(SS)	2.40	4.80
37.		2401-00-796-CO(CS)	1.50	
38.		2401-00-796-CO(SS)	1.00	
39.		2401-00-796-C1(CS)	3.00	
40.		2401-00-796-C1(SS)	2.00	
41.	2- Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	2403-00-101-27(CS)	2.52	
42.		2403-00-101-27(SS)	1.68	
43.		2403-00-101-67(CS)	1.00	
44.		2403-00-101-A5(SS)	1.10	
45.		2403-00-102-33(SS)	2.00	
46.		2403-00-102-36(SS)	1.30	
47.		2403-00-106-08 (SS)	1.50	
48.		2403-00-111-84(SS)	2.00	
49.		2403-00-789-27(CS)	1.68	
50.		2403-00-789-27(SS)	1.12	
51.		2403-00-789-AG(SS)	1.44	
52.		2403-00-789-AL(CS)	1.00	

Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
53.		2403-00-796-A5(SS)	1.40	
54.		2403-00-796-AA(SS)	3.00	
55.		4403-00-796-23(SS)	1.00	
56.		4403-00-796-28(SS)	1.00	
57.		4059-01-796-39(CS)	31.00	
58.	3- Building Construction Department	4059-01-796-39(CS)	20.00	
59.		4216-01-106-03(SS)	1.00	
60.		3053-80-001-09(SS)	3.00	
61.	8- Transport Department (Civil Aviation Division)	5053-02-102-11(SS)	1.50	
62.		5053-02-796-03(SS)	5.50	
63.		2425-00-108-60(SS)	3.00	
64.		2425-00-789-60(SS)	2.00	
65.	9-Agriculture, Animal Husbandry and Co-Operative Department (Co-Operative Division)	2425-00-796-60(SS)	5.00	
66.		6425-00-108-19(SS)	30.00	34.50
67.		6425-00-789-19(SS)	20.00	23.00
68.		6425-00-796-19(SS)	50.00	57.50
69.	10- Energy Department	2801-80-101-02(Esst.)	4.06	
70.		4070-00-003-86(SS)	3.13	
71.	12-Planning-cum-Finance Department (Finance Division)	2070-00-800-08(Esst.)	10.00	
72.		2075-00-791-02(Esst.)	5.50	
73.		2049-01-115-01(Esst.)	7.00	
74.	13-Intrest Payment	2049-60-701-01(Esst.)	5.00	
75.		6003-00-101-88(Esst.)	500.00	
76.	14-Repayment of Loans	6003-00-101-90(Esst.)	800.00	
77.	15-Pension	2071-01-104-03(Esst.)	45.00	
78.		3456-00-789-57(SS)	1.00	
79.	18-Food, Public Distribution and Consumer Affairs Department	3456-00-789-76(SS)	6.00	
80.		2406-01-101-48(SS)	10.00	
81.		2406-01-101-72(SS)	5.00	
82.		2406-01-102-63(CS)	1.86	
83.	19-Forest, Environment and Climate Change Department	2406-01-102-63(SS)	1.24	
84.		2406-01-102-65(CS)	1.80	
85.		2406-01-102-65(SS)	1.20	
86.		2406-02-110-22(CS)	3.00	
87.		2406-02-110-22(SS)	2.00	
88.		2210-01-001-92 (SS)	20.00	
89.		2210-01-103-82 (CS)	13.64	
90.		2210-01-110-62 (CS)	2.15	
91.		2210-01-110-62(SS)	1.43	
92.		2010-01-110-90(CS)	122.07	
93.		2210-01-789-82(SS)	2.64	
94.		2210-01-796-64(SS)	10.00	
95.	20- Health, Medical, Education and Family Welfare Department	2210-01-796-89(CSS)	115.54	
96.		2210-01-796-90(CSS)	42.89	
97.		2210-05-101-17(CS)	4.75	
98.		2210-05-105-16(CS)	3.12	
99.		2210-05-105-16(SS)	2.08	
100.		4210-01-110-31-(SS)	5.00	
101.		4210-01-110-42(CS)	1.00	
102.		4210-01-110-49(CS)	33.53	
103.		4210-01-110-49(SS)	22.36	
104.		2202-03-102-79(CS)	38.75	
105.	21-Higher, Technical Education and Skill Development Department (Higher Education Division)	2202-03-102-B1(SS)	3.00	
106.		2202-03-102-B7(SS)	30.00	
107.		2202-03-102-B8(SS)	3.00	
108.		2202-03-789-79(CS)	7.50	
109.		2202-03-796-79(SS)	3.75	

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Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
110.		2202-03-796-B1(SS)	2.00	
111.	22- Home, Jail and Disaster Management Department (Home Division)	4055-00-207-16(SS)	1.00	
112.		4055-00-207-19(SS)	1.00	
113.		4055-00-207-45(CS)	11.65	
114.		4055-00-207-45(SS)	6.62	
115.		4055-00-207-83(SS)	10.00	
116.		4055-00-207-85(SS)	7.00	
117.		4055-00-796-16(SS)	1.00	
118.		4055-00-796-83(SS)	22.00	
119.		4055-00-796-85(SS)	9.00	
120.		23- Industries Department	2851-00-102-61(SS)	1.00
121.	2852-80-102-10(SS)		8.00	
122.	2852-80-102-93(SS)		2.00	
123.	2852-80-796-10(SS)		2.00	
124.	2852-80-796-89(CS)		10.00	
125.	2852-80-796-89(SS)		6.39	
126.	2852-80-796-93(SS)		6.00	
127.	6851-00-101-02(SS)		0.00	9.95
128.	24- Information and Public Relation Department	2220-01-796-03(SS)	1.00	
129.		2220-60-106-13(SS)	2.00	
130.		2235-60-796-11(SS)	2.50	
131.	26- Labour, Employment, Training and Skill Development Department	2230-01-789-47(CS)	4.97	
132.		2230-01-789-47(SS)	3.31	
133.		2230-01-796-45(CS)	5.99	
134.		2230-02-101-42(SS)	0.00	35.74
135.		2230-02-789-38(SS)	50.00	
136.		2230-02-789-39(SS)	5.20	
137.		2230-02-789-40(SS)	10.86	
138.		2230-02-789-41(SS)	17.17	
139.		2230-02-789-42(SS)	0.00	2.90
140.		2230-02-796-42(SS)	0.00	44.37
141.		2230-03-796-54(CS)	0.40	1.59
142.		4250-00-203-04(CS)	6.00	
143.		4250-00-203-04(SS)	2.00	
144.		4250-00-796-04(CS)	9.00	
145.		4250-00-796-04(SS)	3.00	
146.		4250-00-796-09(CS)	2.80	
147.		4250-00-796-09(SS)	1.20	
148.	30- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Minorities Welfare Division)	4225-80-277-10(SS)	1.00	
149.		4225-80-277-20(SS)	1.00	
150.		4225-80-277-23 (SS)	8.00	
151.		4225-80-796-20(SS)	1.00	
152.		4225-80-796-21(CS)	1.00	
153.	4225-80-796-23(SS)	12.00		
154.	35- Planning-cum-Finance Department (Planning Division)	2053-00-094-34(SS)	10.00	
155.		2053-00-094-36(SS)	1.00	
156.		2053-00-796-33(SS)	1.00	
157.		2053-00-796-34(SS)	14.50	
158.		2053-00-796-36(SS)	1.50	
159.		2053-00-796-41(SS)	3.00	
160.		3454-02-796-16(SS)	1.39	
161.	36- Drinking Water and Sanitation Department	4215-01-102-10(CS)	801.12	
162.		4215-01-789-10(CS)	274.36	
163.		4215-01-796-10(CS)	504.02	
164.	38- Revenue, Registration and Land Reforms Department (Registration Division)	2030-02-101-02(Estt.)	1.00	

Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
165.	39- Home, Jail and Disaster Management Department (Disaster Management Division)	2235-01-001-02(Estt.)	3.00	
166.		2235-01-101-06(Estt.)	5.00	
167.		2245-01-102-02(Estt.)	10.00	
168.		2245-01-102-03(Estt.)	20.00	
169.		2245-01-102-04(Estt.)	1.00	
170.		2245-01-104-01(Estt.)	1.00	
171.		2245-02-102-02(Estt.)	1.00	
172.		2245-02-104-01(Estt.)	1.00	
173.		2245-02-106-01(Estt.)	2.00	
174.		2245-02-107-01(Estt.)	1.00	
175.		2245-02-109-02(Estt.)	1.00	
176.		2245-02-112-01(Estt.)	1.00	
177.		2245-05-101-07(CS)	568.00	
178.		2245-05-101-07(SS)	130.21	158.40
179.	2245-80-001-22(CS)	1.60		
180.	40- Revenue, Registration and Land Reforms Department (Revenue and Land Reforms Division)	2029-00-796-21(SS)	10.00	
181.		3454-01-101-05(CS)	1.00	
182.	41- Road Construction Department	5054-03-052-06(SS)	1.75	
183.		5054-03-796-06(SS)	1.87	
184.		5054-03-796-08(SS)	15.00	
185.	42- Rural Development Department (Rural Development Division)	2501-02-101-07(SS)	9.80	
186.		2501-02-789-07(SS)	3.00	
187.		2501-02-796-07(SS)	7.20	
188.		2501-06-796-14(CS)	20.64	
189.		2501-06-796-14(SS)	13.76	
190.		2515-00-789-48(CS)	20.00	
191.		4515-00-796-47(SS)	0.00	4.40
192.	43- Higher and Technical Education Department (Science and Technology Division)	2203-00-004-AE(SS)	7.40	
193.		2203-00-004-AG(SS)	3.70	
194.		2203-00-796-A7(SS)	1.30	
195.		2203-00-796-AE(SS)	2.60	
196.		2203-00-796-AG(SS)	1.30	
197.		4202-02-105-76(CS)	51.60	
198.	45-Information Technology and E-Governance Department	2203-00-001-89(SS)	2.00	
199.		2203-00-001-A1(SS)	50.00	
200.		2203-00-001AJ(SS)	5.00	
201.		2203-00-796-89(SS)	2.00	
202.		2203-00-796-AI(SS)	10.00	
203.		2203-00-796-AJ(SS)	10.00	
204.		4202-02-105-79(SS)	10.00	
205.	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	3452-80-104-18(SS)	4.00	
206.		3452-80-796-18 (SS)	6.00	
207.	47- Transport Department (Transport Division)	3055-00-796-02(SS)	3.00	
208.		5055-00-190-23(SS)	4.00	
209.		5055-00-190-27(SS)	3.73	
210.		5055-00-796-19(SS)	10.00	
211.		5055-00-796-23(SS)	6.00	
212.		5055-00-796-25(SS)	5.00	
213.		5055-00-796-27(SS)	6.00	
214.	48-Urban Development and Housing Department (Urban Development Division)	2217-80-191-80(SS)	1.00	
215.		2217-80-796-60(CS)	8.00	
216.		2217-80-796-60(SS)	5.50	
217.		2217-80-796-61(SS)	2.00	
218.		2217-80-796-80(SS)	1.20	
219.		2217-80-796-A1(SS)	2.50	



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Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay	
220.		4217-60-796-50(SS)	200.00		
221.		4217-60-796-54(SS)	25.00		
222.		4700-80-789-12(CS)	55.00		
223.		4700-80-789-12(SS)	31.06		
224.	49-Water Resources Department	4700-80-796-11(SS)	1.00		
225.		4700-80-796-12(CS)	55.00		
226.		4700-80-796-12(SS)	31.06		
227.		2225-01-789-99(SS)	2.00		
228.		2225-02-277-01(CS)	10.00		
229.	51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	2215-02-277-98(SS)	2.00		
230.		4225-01-789-02(CS)	2.00		
231.		4225-01-789-02(SS)	2.00		
232.		4225-03-796-02(CS)	1.00		
233.		4225-03-796-02(SS)	1.00		
234.		2204-00-104-58(SS)	4.00		
235.	52- Tourism, Art, Culture, Sports and Youth Affairs Department (Art, Culture, Sports and Youth Affairs Division)	2204-00-796-58(SS)	6.00		
236.		4202-03-102-22(SS)	20.00		
237.		4202-03-796-21(SS)	1.40		
238.		4202-03-796-22(SS)	30.00		
239.	53- Agriculture, Animal Husbandry and Co-operative Department (Fishery Division)	2405-00-101-78(SS)	3.50		
240.		2405-00-101-79(SS)	1.15		
241.		2405-00-796-78(SS)	2.20		
242.		4405-00-101-58(CS)	2.40		
243.		4405-00-101-58(SS)	1.60		
244.		4405-00-101-65(SS)	1.20		
245.	54- Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	2404-00-102-73(CS)	3.60		
246.		2404-00-102-73(SS)	3.60		
247.		2404-00-102-74(CS)	1.32		
248.		2404-00-102-74(SS)	1.32		
249.		2404-00-102-76(CS)	1.20		
250.		2404-00-102-76(SS)	1.20		
251.		2404-00-796-73(CS)	1.62		
252.		2404-00-796-73(SS)	1.62		
253.	55- Rural Development Department (Rural Works Division)	2515-00-001-83(SS)	0.00	40.00	
254.		2515-00-102-81(SS)	5.00		
255.		2515-00-789-81(SS)	1.00		
256.		2515-00-789-83(SS)	0.00	10.00	
257.		2515-00-796-81(SS)	5.00		
258.		2515-00-796-83(SS)	0.00	50.00	
259.		4515-00-103-44(SS)	1.00		
260.		4515-00-796-44(SS)	1.00		
261.		56- Rural Development Department (Panchayati Raj Division)	2515-00-109-04(Estt.)	0.10	1.00
262.			2515-00-001-42(SS)	3.00	
263.	2515-00-001-56(CS)		20.00		
264.	2515-00-001-56(SS)		15.00		
265.	2515-00-001-73(SS)		15.00		
266.	2515-00-101-75(SS)		50.00		
267.	2515-00-001-76(SS)		1.50		
268.	2515-00-789-42(SS)		2.00		
269.	2515-00-789-56(CS)		10.00		
270.	2515-00-789-56(SS)		5.00		
271.	2515-00-789-73(SS)		5.00		
272.	2515-00-789-75(SS)		5.00		
273.	2515-00-796-42(SS)		5.00		
274.	2515-00-796-56(CS)		30.00		
275.	2515-00-796-56(SS)		20.00		
276.	2515-00-796-73(SS)		25.00		



Sl. No.	Department Name	Heads of account	Approved outlay	Revised outlay
277.		2515-00-796-75(SS)	15.00	
278.		2515-00-796-76(SS)	2.00	
279.		2202-02-109-86(SS)	3.00	
280.		2202-02-789-18(SS)	3.40	
281.		2202-02-789-64(SS)	1.70	
282.		2202-02-789-68(SS)	15.30	
283.	58- School Education and Literacy Department (Secondary Education Division)	2202-02-789-86(SS)	1.00	
284.		2202-02-796-64(SS)	3.30	
285.		2202-02-796-81(SS)	1.65	
286.		2202-02-796-86(SS)	2.00	
287.		2202-05-200-05(CS)	2.10	
288.		2202-05-200-05(SS)	1.40	
289.		2202-05-796-05(CS)	1.40	
290.		59-School Education and Literacy Department (Primary and Adult Education Division)	2202-01-101-63(SS)	5.70
291.	2202-01-789-63(SS)		1.50	
292.	2202-01-796-63(SS)		2.80	
293.	60- Women, Child Development and Social Security Department	2235-02-102-47(CS)	1.61	
294.		2235-02-102-47(SS)	1.08	
295.		2235-02-102-48(CS)	5.53	5.77
296.		2235-02-102-48(SS)	3.69	3.85
297.		2235-02-102-53(CS)	1.54	
298.		2235-02-103-75(CS)	1.74	2.16
299.		2235-02-103-75(SS)	1.16	1.44
300.		2235-02-789-AH(SS)	3.30	
301.		2235-02-796-47(CS)	1.75	
302.		2235-02-796-47(SS)	1.16	
303.		2235-02-796-48(CS)	5.99	6.25
304.		2235-02-796-48(SS)	3.99	4.16
305.		2235-02-796-53(CS)	1.68	
306.		2235-02-796-53(SS)	1.12	
307.		2235-02-796-75(CS)	2.01	2.30
308.		2235-02-796-75(SS)	1.34	1.53
309.	2235-02-796-B6(CS)	0.00	12.35	
310.	2235-02-796-B6(SS)	0.00	37.04	
311.	4235-02-101-78(CS)	32.69		
312.	4235-02-106-74(SS)	2.40		
313.	4235-02-796-78(CS)	40.00		
<b>Total</b>			<b>6,950.13</b>	<b>564.78</b>

**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	4235	42.60	42.60	42.60	100	100
2	4416	0.68	0.68	0.68	100	100
3	5475	1.25	1.25	1.25	100	100
4	4404	0.05	0.63	0.63	7.94	100
5	4408	3.03	39.94	39.94	7.58	100
6	4402	442.43	456.15	456.15	96.99	100
7	4202	374.35	967.03	1,011.79	37.00	95.58
8	5452	63.82	74.14	78.13	81.68	94.89
9	4403	4.39	8.76	9.29	47.28	94.36
10	4405	11.16	15.73	16.72	66.73	94.11
11	2236	0.00	332.94	357.67	0.00	93.09
12	3451	432.61	441.79	492.66	87.81	89.67
13	4401	12.45	13.45	15.03	82.83	89.49
14	3452	42.97	55.97	64.53	66.59	86.74
15	4055	313.86	320.23	372.95	84.16	85.86
16	2425	394.26	401.78	483.73	81.50	83.06
17	3053	3.96	5.83	7.06	56.17	82.62
18	4070	7.52	8.52	10.42	72.20	81.80
19	4225	584.61	655.86	848.34	68.91	77.31
20	5055	9.74	14.09	18.36	53.03	76.78
21	2401	472.91	669.43	909.17	52.02	73.63
22	2216	11.41	13.84	19.10	59.76	72.49
23	4217	383.89	496.67	721.66	53.20	68.82
24	2217	1,087.50	1,295.31	1,945.13	55.91	66.59
25	4210	310.05	409.44	624.50	49.65	65.56
26	2204	29.62	50.02	76.79	38.58	65.14
27	2405	51.85	72.51	112.97	45.90	64.19
28	4250	14.82	16.04	25.13	59.00	63.82
29	4702	85.41	162.66	257.78	33.13	63.10
30	4515	725.37	1,370.25	2,219.58	32.68	61.73
31	2852	94.23	112.04	185.51	50.80	60.40
32	4047	2.02	3.70	6.22	32.43	59.56
33	4059	193.54	285.63	483.39	40.04	59.09
34	3054	166.76	217.83	376.99	44.23	57.78
35	5053	0.05	29.62	52.81	0.10	56.09
36	2404	11.29	44.73	79.78	14.15	56.07
37	4701	242.54	396.15	714.76	33.93	55.42
38	2053	100.82	204.77	381.40	26.43	53.69
39	4215	276.25	972.26	1,840.08	15.01	52.84
40	4711	11.19	21.68	42.28	26.46	51.29
<b>Total</b>		<b>7,017.26</b>	<b>10,701.95</b>	<b>15,402.96</b>		

**Appendix 3.9**  
**Avoidable Supplementary provisions**  
**(Reference: Paragraph 3.5.6)**

(₹ in crore)

Sl. No.	Head	Original	Expenditure	Supplementary
1	2401-00-102-BS	6.29	0.21	6.29
2	2401-00-102-BU	1.23	0.00	1.23
3	2401-00-102-BW	1.20	0.00	1.20
4	2401-00-102-BX	6.00	3.00	6.00
5	2401-00-103-01	4.30	3.61	0.32
6	2401-00-105-01	1.01	0.85	0.10
7	2401-00-108-01	0.08	0.04	0.05
8	2401-00-109-01	80.97	69.92	3.00
19	2401-00-789-BR	6.00	3.09	6.00
10	2401-00-789-BS	2.10	0.06	2.10
11	2401-00-789-BT	14.70	8.57	14.70
12	2401-00-789-BU	0.41	0.00	0.41
13	2401-00-789-BV	2.50	2.50	2.50
14	2401-00-789-BW	0.40	0.00	0.40
15	2401-00-789-BX	2.00	1.00	2.00
16	2401-00-796-BR	36.00	23.33	36.00
17	2401-00-796-BS	12.60	0.82	12.60
18	2401-00-796-BT	92.40	53.15	92.40
19	2401-00-796-BU	2.46	0.00	2.46
20	2401-00-796-BW	2.40	0.00	2.40
21	2401-00-796-BX	12.00	6.00	12.00
22	2415-01-277-02	1.75	1.42	0.36
23	2435-01-102-02	1.43	1.36	0.20
24	3451-00-090-07	5.99	5.87	0.11
<b>Total</b>		<b>296.22</b>	<b>184.80</b>	<b>204.83</b>

**Appendix 3.10**  
**Non-utilisation and surrender of entire budget provision**  
**(Reference: Paragraph 3.5.7)**

(₹ in crore)

Sl. No.	Head	Allotment	Expenditure	Surrender	Percentage of Surrender	Remarks
1	2401-00-102-BJ	1.50	0.00	1.50	100	Scheme for sugarcane development
2	2401-00-102-BW	2.40	0.00	2.40	100	Establishment of IT & consultancy in the Department
3	2401-00-103-C1	2.40	0.00	2.40	100	Sub-mission on seed and planting material
4	2401-00-103-C1	1.60	0.00	1.60	100	Sub-mission on seed and planting material
5	2401-00-105-AV	14.70	0.00	14.70	100	National project on management of soil health and fertility
6	2401-00-105-AV	6.77	0.00	6.77	100	National project on management of soil health and fertility
7	2401-00-109-28	29.02	0.00	29.02	100	National Horticulture Mission program
8	2401-00-109-28	13.37	0.00	13.37	100	National Horticulture Mission program
09	2401-00-115-BO	1.95	0.00	1.95	100	Farmers flourishing (prosperity) scheme
10	2401-00-789-28	7.26	0.00	7.26	100	National Horticulture Mission program
11	2401-00-789-28	3.34	0.00	3.34	100	National Horticulture Mission program
12	2401-00-789-AV	3.68	0.00	3.68	100	National project on management of soil health and fertility
13	2401-00-789-AV	1.69	0.00	1.69	100	National project on management of soil health and fertility
14	2401-00-789-BJ	0.50	0.00	0.50	100	Scheme for sugarcane development
15	2401-00-789-BO	0.65	0.00	0.65	100	Farmers flourishing (prosperity) scheme
16	2401-00-789-BW	0.80	0.00	0.80	100	Establishment of IT & consultancy in the Department
17	2401-00-789-C1	0.60	0.00	0.60	100	Soil water conservation scheme
18	2401-00-789-C1	0.40	0.00	0.40	100	Soil water conservation scheme
19	2401-00-796-28	36.28	0.00	36.28	100	National Horticulture Mission program
20	2401-00-796-28	16.71	0.00	16.71	100	National Horticulture Mission program
21	2401-00-796-AV	18.38	0.00	18.38	100	National project on management of soil health and fertility
22	2401-00-796-AV	8.47	0.00	8.47	100	National project on management of soil health and fertility
23	2401-00-796-BI	549.52	0.00	549.52	100	Loan waiver scheme for farmers
24	2401-00-796-BJ	3.00	0.00	3.00	100	Scheme for sugarcane development
25	2401-00-796-BO	3.90	0.00	3.90	100	Farmers flourishing (prosperity) scheme
26	2401-00-796-BW	4.80	0.00	4.80	100	Establishment of IT & consultancy in the Department
27	2401-00-796-C1	3.00	0.00	3.00	100	Soil and water conservation scheme
28	2401-00-796-C1	2.00	0.00	2.00	100	
<b>Total</b>		<b>738.69</b>	<b>0.00</b>	<b>738.69</b>		

**Appendix 3.11**  
**Non-utilisation and surrender of entire budget provision in test-checked districts**  
**(Reference: Paragraph 3.5.7)**

(₹ in lakh)

Sl. No.	Name of Districts	Name of Offices/Divisions	No. of sub-heads of surrenders	Allotment	Expenditure	Surrender
1	Ranchi	Deputy Director O/o the Directorate of Agriculture	06	123.70	0.00	123.70
		Directorate of Soil Conservation	04	4.01	0.00	4.01
		District Agriculture Officer	08	27.17	0.00	27.17
		District Soil Conservation	02	558.42	0.00	558.42
2	Palamu	District Agriculture Officer	12	56.23	0.00	56.23
		District Horticulture Officer	06	22.15	0.00	22.15
		District Soil Conservation Officer	01	0.10	0.00	0.10
3	Dhanbad	District Agriculture Officer	08	6.95	0.00	6.95
		District Horticulture Officer	32	130.84	0.00	130.84
4	Sahibganj	District Agriculture Officer	05	17.19	0.00	17.19
		District Horticulture Officer	18	37.81	0.00	37.81
5	Godda	District Agriculture Officer	02	0.15	0.00	0.15
6	Deoghar	District Agriculture Officer	07	15.06	0.00	15.06
7	Dumka	District Agriculture Officer	11	49.64	0.00	49.64
		District Horticulture Officer	03	0.30	0.00	0.30
		Asstt. Soil Chemist	01	0.50	0.00	0.50
8	Chatra	Sub-Divisional Agriculture Officer	08	7.96	0.00	7.96
<b>Total</b>			<b>134</b>	<b>1,058.18</b>	<b>0.00</b>	<b>1,058.18</b>

**Appendix 3.12**  
**Surrender of funds at the end of the financial year**  
**(Reference: Paragraph 3.5.8)**

(₹ in lakh)

Sl. No.	Name of Districts	Name of Offices/Divisions	No. of sub-heads of surrenders	Allotment	Expenditure	Surrender	Date of Surrender
1	Ranchi	Deputy Director, O/o the Directorate of Agriculture	10	184.33	38.50	145.83 (47 to 100%)	31.03.23
		Directorate of Soil Conservation	04	4.01	0.00	4.01 (100%)	31.03.23
		District Agriculture Officer	12	104.45	16.73	87.72 (42 to 100%)	31.03.23
		District Soil Conservation Officer	02	558.42	0.00	558.42 (100%)	31.03.23
2	Palamu	District Agriculture Officer	21	186.00	54.50	131.50 (37 to 100%)	31.03.23
		District Horticulture Officer	07	22.95	0.37	22.58 (54 to 100 %)	31.03.23
		District Soil Conservation Officer	02	3.81	1.14	2.67 (47 & 73 %)	31.03.23
3	Dhanbad	District Agriculture Officer	11	10.10	1.06	9.04 (62 to 100 %)	31.03.23
		District Horticulture Officer	47	205.50	26.12	179.38 (50 to 100 %)	31.03.23
4	Sahibganj	District Agriculture Officer	05	17.19	0.00	17.19 (100 %)	31.03.23
		District Horticulture Officer	22	95.33	27.81	67.52 (38 to 100%)	31.03.23
5	Godda	District Agriculture Officer	06	20.04	9.26	10.78 (52 to 100%)	31.03.23
6	Deoghar	District Agriculture Officer	06	7.36	0.00	7.36 (100%)	31.03.23
7	Dumka	District Agriculture Officer	13	64.21	8.82	55.39 (31 to 100%)	31.03.23
		District Horticulture Officer	06	335.37	170.83	164.54 (46 to 100%)	31.03.23
		Asstt. Soil Chemist	02	0.70	0.13	0.57 (81%)	31.03.23
8	Chatra	Sub-Divisional Agriculture Officer	08	7.96	0.00	7.96 (100%)	31.03.23
<b>Total</b>			<b>184</b>	<b>1,827.73</b>	<b>355.27</b>	<b>1,472.46</b> <b>(81 %)</b>	

**Appendix 3.13**  
**Rush of Expenditure**  
**(Reference: Paragraph 3.5.9)**

(₹ in lakh)

Sl. No.	Name of Districts	Secretariat/Divisions/ Offices	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
1	Ranchi	Government Side	2401-00-796-BS	82.39	29.78	36
			2401-00-796-AX	250.43	96.37	38
			2401-00-796-BA	3,926.71	1,511.33	38
			2401-00-789-BA	610.00	235.00	39
			2401-00-102-BT	4,451.95	1,809.23	41
			2415-01-277-06	8,903.31	4,403.31	49
			2415-80-277-15	1,981.89	981.89	50
			2401-00-796-AG	2,651.00	1,325.49	50
			2401-00-109-AG	750.00	375.00	50
			2401-00-789-AG	250.00	125.00	50
			2401-00-789-AG	441.84	220.92	50
			2401-00-796-AG	1,500.00	750.00	50
			2415-80-796-17	294.00	147.00	50
			2401-00-109-AG	1,325.54	662.78	50
			3451-00-101-12	250.00	162.02	65
			2401-00-109-AX	251.08	186.82	74
			2401-00-789-AX	63.96	54.13	85
			4401-00-796-12	1,180.00	1,080.00	92
			2401-00-113-AT	260.85	245.70	94
			2401-00-113-AT	173.90	163.80	94
			2401-00-796-AT	521.04	491.40	94
			2401-00-796-AT	347.36	327.60	94
			2401-00-102-BG	1,370.44	1,296.27	95
			2401-00-789-AT	86.51	81.90	95
			2401-00-789-AT	57.67	54.60	95
			4402-00-796-03	27,137.71	26,023.92	96
			4402-00-102-03	13,945.56	13,686.74	98
			2401-00-102-A0	37.50	37.50	100
			2401-00-102-A0	25.00	25.00	100
			2401-00-102-BI	22,427.40	22,427.40	100
			2401-00-102-BX	300.00	300.00	100
			2401-00-104-BP	900.00	900.00	100
			2401-00-113-C2	1,916.04	1,916.04	100
			2401-00-789-A0	12.50	12.50	100
2401-00-789-A0	8.33	8.33	100			
2401-00-789-BP	300.00	300.00	100			
2401-00-789-BX	100.00	100.00	100			
2401-00-789-C2	479.01	479.01	100			
2401-00-796-A0	75.00	75.00	100			
2401-00-796-A0	50.00	50.00	100			
2401-00-796-BP	1,800.00	1,800.00	100			
2401-00-796-BX	600.00	600.00	100			
2401-00-796-C2	2,395.05	2,395.05	100			
4402-00-789-03	4,532.09	4,532.09	100			
<b>Total</b>				<b>1,09,023.06</b>	<b>92,485.92</b>	
<b>Unit-wise details</b>						
Deputy Director, O/o the Directorate of Agriculture, Ranchi			15	30,734.06	27,351.55	38 to 100
Directorate of Soil Conservation			07	529.93	298.58	86 to 94

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Sl. No.	Name of Districts	Secretariat/Divisions/ Offices	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
		District Agriculture Officer	04	22.60	13.43	48 to 100
		District Horticulture Officer	08	0.99	0.87	37 to 100
2	Palamu	District Agriculture Officer	03	9.97	4.46	36 to 100
		District Horticulture Officer	02	421.82	141.97	26 & 36
		District Soil Conservation Officer	02	1.30	0.96	64 & 100
3	Dhanbad	District Agriculture Officer	03	16.15	4.17	23 to 33
4	Sahibganj	District Agriculture Officer	03	1.90	1.44	66 to 100
5	Godda	District Agriculture Officer	05	701.29	539.78	37 to 100
		District Horticulture Officer	06	250.23	71.39	28 to 100
6	Deoghar	District Agriculture Officer	08	210.36	146.93	33 to 100
		District Horticulture Officer	03	0.30	0.30	100
7	Dumka	District Agriculture Officer	05	17.29	12.55	51 to 100
		District Horticulture Officer	05	191.45	133.62	43 to 100
<b>Total</b>			<b>79</b>	<b>33,109.64</b>	<b>28,722.00</b>	



**Appendix 3.14**  
**Amounts parked in bank accounts**  
**(Reference: Paragraph 3.5.11)**

(₹ in lakh)

S. N.	Name of districts	Name of Offices	Name of bank	A/c Number	Nature of A/Cs	Amount parked in bank A/Cs	Remarks
1	Ranchi	Directorate of Horticulture	SBI, Ranchi	11049002433	Current	61.43	
		Directorate of Soil Conservation	PNB, Ranchi	1091002100025348	Current	11.10	
			SBI, Ranchi	30727204393	Current	8.55	
			BoI, Ranchi	496410110001620	current	0.63	
			UBI, Ranchi	722501010050028	current	620.98	
			HDFC, Ranchi	50100384566230 (SNA)	saving	2,070.77	
		District Agriculture Officer	SBI, Ranchi	11049000774	current	206.47	
		District Horticulture Officer	SBI, Ranchi	11049002783	Current	136.99	
IDBI, Ranchi	110110400025276		Saving	1.83			
BOI, Ranchi	496410110004514		Saving	0.79			
2	Palamu	District Agriculture Officer	SBI, Palamu	11112105564	Saving	229.97	
			JRBG, Palamu	1420106403	Saving	0.23	
			JRGB, Palamu	84016325314	Saving	8.18	
			Axis Bank, Palamu	916010056679831	Saving	11.40	
3	Dhanbad	District Agriculture Officer	SBI, Dhanbad	10900474189	Current	23.47	
		District Horticulture Officer	BOI, Dhanbad	474810100000164	Saving	62.37	
4	Sahibganj	District Agriculture Officer	SBI, Sahibganj	11466070352	Saving	161.49	
			IDBI, Sahibganj	2068102000000080	Current	86.22	
			Jharkhand Rajy Gramin Bank, Sahibganj	14075001174	Current	0.49	
		District Horticulture Officer	SBI, Sahibganj	11466047834	Current	85.61	₹ 85.61 was remitted to treasury vide GRN No. 2317671779 dated 10.06.23
			IDBI, Sahibganj	20681026000000903	Current	35.64	
5	Godda	District Agriculture Officer	SBI, Godda	11093460366	Saving	6.87	₹ 3.27 lakh was remitted to treasury during September 2023
			IDBI, Godda	728102000004787	Current	17.94	
		District Horticulture Officer	SBI, Godda	11093459850	Current	5.20	
			Allahabad (Indian) Bank	20681204567	Current	1.02	
			JRGB, Godda	14071083378	Saving	0.40	
6	Deoghar	District Agriculture Officer	Axis Bank		Saving	18.84	
			District Horticulture Officer	SBI, Deoghar	11240650168	Current	17.51
		IDBI, Deoghar		072810000003209	Current	1.88	
		Allahabad (Indian) Bank		6730591157	Current	37.00	Balance amount was remitted to treasury vide challan no 346/dt 31.07.23
		Allahabad bank (Old)	4759		0.12		
7	Dumka	District Agriculture Officer	Axis Bank, Dumka	911010041095829	Saving	2.16	
			Axis Bank, Dumka	917010063725807	Saving	72.89	
		District Horticulture Officer	Union Bank, Dumka	573902050000064	saving	16.63	
8	Chatra	Sub-Divisional agriculture Officer	SBI, Chatra	11475682208	Current	484.60	
			BoI, Chatra	589420110000028	Current	149.76	
<b>Total</b>						<b>4,585.43</b>	<b>143.39</b>

**Appendix 3.15**  
**Non-achievement of target**  
**(Reference: Paragraph 3.5.13)**

Sl. No.	Name of offices	Name of work Components	Target fixed by the department	Allocation of fund (₹ in lakh)	Achievement	Shortfall in achievement
1	DHO, Ranchi	25 days gardener training of youths	20 no.	3.50	12 nos	08 no. (40%)
		Pest free vegetable production (OSP)	25 no.	56.25	00	25 no. (100%)
		Estb. of Grih Vatika house	30 no.	12.00	00	30 no. (100%)
		Cultivation of protected flowers (OSP)	1.5 hectare	99.00	00	1.5 hectare (100%)
		Cultivation of papaya	35000 no.	3.50	22500	12500 no. (36%)
		Construction of poly house (OSP)	2000 sqm	15.90	00	2000 sqm (100%)
		Maintenance of plant propagation in restoration nurseries in FY 2021-22	02 no.	10.00	00	02 no. (100%)
		Production of Quality vegetables, flowers etc	40 no.	90.00	00	40 no. (100%)
2	DHO, Sahibganj	Shednet house tubular structure	4000 sqm	14.20	0.00	4000 sqm (100%)
		Ripening Chamber	10 units	5.00	0.00	10 units (100%)
		Preservation Units	18 units	18.00		18 units (100%)
		Low cost Onion storage	1 unit	0.88	0.00	1 unit (100%)
3	DHO, Godda	Establishment of high-tech Nursery (SCSP)	04 no.	40.00	0.00	04 no. (100%)
		Establishment of small Nursery (OSP)	01 no.	7.50	0.00	01 no. (100%)
		Establishment of mango fruit garden (OSP)	90 hectare	6.89	35 hectare	55 hectare (61%)
		Establishment of lemon fruit garden (OSP)	06 hectare	0.99	1.62 hectare	4.38 hectare (73%)
		Spice (Masala) Cultivation (OSP)	50 hectare	6.00	33.57 hectare	16.43 hectare (33%)
		Establishment of naturally ventilated tubular structure (OSP)	2000 sqm	10.60	0.00	2000 sqm (100%)
		Shednet house tubular structure (OSP)	5000 sqm	17.75	0.00	5000 sqm (100%)
		Shednet house tubular structure (SCSP)	1000 sqm	3.55	0.00	1000 sqm (100%)
		Ripening Chamber (OSP)	10 units	5.00	0.00	10 units (100%)
		Ripening Chamber (SCSP)	03 units	1.50	0.00	03 units (100%)
Maintenance of fruit garden established in FY 2021-22 (OSP)	164 hectare	4.19	0.00	164 hectare (100%)		

Sl. No.	Name of offices	Name of work Components	Target fixed by the department	Allocation of fund (₹ in lakh)	Achievement	Shortfall in achievement
4	DHO, Deoghar	Pest free vegetable production (OSP)	09 no.	20.25	02	07 no. (78%)
		Cultivation of protected flowers (OSP)	0.9 hectare	59.40	00	0.9 hectare (100%)
		Construction of poly house (OSP)	1000 sqm	7.95	00	1000 sqm (100%)
		Maintenance of plant propagation in restoration nurseries in FY 2021-22 (OSP)	01 hectare	5.00	01 hectare	01 hectare (100%)
		Cultivation of papaya (SCSP)	5000 no.	0.50	00	5000 hectare (100%)
		Maintenance of plant propagation in restoration nurseries in FY 2021-22 (OSP)	01 no.	5.00	00	01 no. (100%)
		Pest free vegetable production (OSP)	03 no.	6.75	00	03 no. (100%)
5	DHO, Dumka	Pest free vegetable production (TSP)	20 no.	45.00	00	20 no. (78%)
		Cultivation of protected flowers (TSP)	0.9 hectare	59.40	00	0.9 hectare (100%)
		Construction of poly house (TSP)	2000 sqm	15.90	00	1000 sqm (100%)
<b>Total</b>				<b>657.35</b>		

**Appendix 3.16**  
**Capital blocked in incomplete schemes**  
**(Reference: Paragraph 3.6.4)**

(₹ in crore)

S. No.	Name Of the Project/Works	Estimated Cost of work	Target year of Completion	Physical Progress of Works (in percent)	Progressive expenditure to the end of the Year	Revised cost, if any/ date of revision
<b>DRINKING WATER &amp; SANITATION DEPARTMENT</b>						
1	Chandrapura Rural water Supply	8.83	2020	93	7.81	
2	Chhattarpur Rural Pipe Water Supply Scheme	68.18	2021	87	44.59	
3	Pandu Rural Pipe Water Supply Scheme	4.36	2020	40	0.90	
4	Panki Rural Pipe Water Supply Scheme	41.36	2021	95	40.26	
5	Nimiya Rural Pipe Water Supply Scheme	12.65	2022	50	2.70	
6	kherabera check dam rural water supply scheme, district-dhanbad	6.73	2018	60	5.65	
7	Bagodardih Rural Pipe Water Supply Scheme	14.82	2019	95	12.00	
8	Gadi Srirampur Rural Pipe Water Supply Scheme in Giridih Block	25.70	2020	94	23.71	
9	Kulgo Rural Pipe Water Supply Scheme In Dumri Block	17.41	2020	92	12.96	
10	barkagaon rural pipe water supply scheme	6.04	2020	71	3.30	
11	chandwara multi village ruralwater supply scheme	42.44	2020	95	40.19	
12	Margomunda Block Rural Water Supply Scheme	103.96	2021	40	30.04	
13	Chitra Rural Water Supply Scheme	14.96	2016	95	16.91	18.49 / 14-09-2020
14	Reorganization of Kapali Rural Water Supply Scheme	18.23	2020	85	13.22	
15	Reorganization of Chandil Rural Water Supply Scheme	15.00	2020	85	11.68	
<b>Total</b>		<b>400.67</b>			<b>265.92</b>	<b>18.49</b>

**Appendix 3.17**  
**Rush of expenditure**  
**(Reference: Paragraph 3.6.9)**

(₹ in crore)

Sl. No.	District	D.W & S. Division	Expenditure in 2022-23	Expenditure in March 2023	In per cent
1	Ranchi	Ranchi east	144.62	24.00	16.60
2		Ranchi West	57.15	16.29	28.50
3	West Singhbhum	Chaibasa	66.04	47.75	72.30
4		Chakradharpur	57.65	48.06	83.37
5	Saraikela-Khaswan	Saraikela-Khaswan	76.63	24.40	31.84
6		Adityapur	111.57	13.03	11.68
7	Dhanbad	Dhanbad-1	21.56	11.20	51.95
8		Dhanbad-2	46.73	20.14	43.10
9	Giridih	Giridih-1	178.91	102.47	57.27
10		Giridih-2	243.69	82.55	33.88
11	Dumka	Dumka-1	71.82	22.58	31.44
12		Dumka-2	216.76	48.64	22.44
13	Deoghar	Deoghar	126.55	9.70	7.66
14		Madhupur	212.56	53.93	25.37
15	Sahibganj	Sahibganj	167.59	49.07	29.28
<b>Total</b>			<b>1,799.83</b>	<b>573.81</b>	<b>31.88</b>

**Appendix 3.18**  
**Non-utilisation of funds**  
**(Reference: Paragraph 3.6.11)**

	2019-20		2020-21		2021-22		2022-23		Range of savings (in per cent)
	CS	SS	CS	SS	CS	SS	CS	SS	
<b>1. 2215-01-102-10-National rural drinking water program</b>									
Budget	0	97.47	530.37	370	710.08	304.3	0	0	between 29.98 and 80.44
Total Budget	97.47		900.37		1014.4				
Savings	0	29.22	449.68	214.2	710.08	105.92	0	0	
Total savings (per cent)	29.22 (29.98)		663.89 (73.74)		816 (80.44)		0		
<b>2. 2215-01-789-11-Rural sanitation (NBA)</b>									
Budget	123.06	84.73	60	0	59.32	8.5	51	8.5	between 62.77 and 99.73
Total Budget	207.79		60		67.82		59.5		
Savings	123.06	84.17	37.66	0	59.32	1.11	42.18	2.62	
Total savings (per cent)	207.23 (99.73)		37.66 (62.77)		60.43 (89.10)		44.80 (75.29)		
<b>3. 2215-01-796-10- National rural drinking water programme</b>									
Budget	0	68.41	174.03	130	446.74	191.5	0	0	between 51.92 and 75.13
Total Budget	68.41		304.03		638.2		0		
Savings	0	35.51	118.27	50.72	446.74	32.76	0	0	
Total savings (per cent)	35.51(51.92)		168.99(55.58)		479.50(75.13)		0		
<b>4. 2215-01-796-11- Rural sanitation (NBA)</b>									
Budget	123.78	59.13	84		80.25	11.5	69	11.5	between 62.11 and 100
Total Budget	182.91		84		90.75		80.5		
Savings	123.78	59.13	57.49		80.25	1.18	50	0	
Total savings (per cent)	182.91(100)		57.49(68.44)		81.43(89.73)		50(62.11)		
<b>5. 2215-02-107-11-Rural sanitation (NBA)</b>									
Budget	0	0	256	32	209.36	30	0	0	between 97.23 and 100
Total Budget	0		288		239.36		0		
Savings	0	0	252.08	27.94	209.36	30	0	0	
Total savings (per cent)	0		280.02(97.23)		239.36(100)		0		
<b>6. 4215-01-796-02- Rural piped water supply Scheme</b>									
Budget	N.A	210.9	N.A	0	N.A	141.2	N.A	63.9	15.93 and 58.61
Total Budget	210.9		0		141.22		63.9		
Savings	N.A	33.6	N.A	0	N.A	82.76	N.A	36.86	
Total savings (per cent)	33.60(15.93)		0		82.76(58.60)		36.86(57.68)		
<b>7. 4215-01-796-03- Rural Water Supply Programme (By Tubewells and Wells)</b>									
Budget	N.A	5.8	N.A	100	N.A	108	N.A	25	between 9.59 and 100
Total Budget	5.8		100		108		25		
Savings	N.A	5.61	N.A	100	N.A	19.97	N.A	6.87	
Total savings (per cent)	5.61(96.72)		100(100)		19.97(18.49)		6.87(27.48)		
<b>8. 4215-01-102-03- Rural Water Supply Programme (By Tubewells and Wells)</b>									
Budget	N.A	4.2	N.A	70	N.A	80.73	N.A	22	between 13.24 and 100
Total Budget	4.2		70		80.73		22		
Savings	N.A	4.2	N.A	70	N.A	10.69	N.A	6.6	
Total savings (per cent)	4.2 (100)		70 (100)		10.69 (13.24)		6.6 (30)		
<b>9. 4215-01-102-02- Rural Piped Water Supply scheme</b>									
Budget	N.A	322.6	N.A	207.5	N.A	205	N.A	102.52	between 27.93 and 43.72
Total Budget	322.55		207.52		205.02		102.52		
Savings	N.A	141	N.A	66.52	N.A	57.26	N.A	28.98	
Total savings (per cent)	141.02(43.72)		66.52 (32.05)		57.26 (27.93)		28.98 (28.27)		

**Appendix 3.19**  
**Target and achievement in toilet construction**  
**(Reference: Paragraph 3.6.12)**

Sl. No.	District	Division	Target	Achievement	In per cent
1	Ranchi	Ranchi East	4,242	210	4.95
2		Ranchi West	5,700	0	0.00
3	West Singhbhum	Chaibasa	4,708	15	0.32
4		Chakradharpur	2,998	512	17.08
5	Saraikela-Kharsawan	Saraikela-Kharsawan	4,838	672	13.89
6		Adityapur	2,701	1,471	54.46
7	Dhanbad	Dhanbad-1	2,698	967	35.84
8		Dhanbad-2	4,047	382	9.44
9	Giridih	Giridih-1	6,525	2,089	32.02
10		Giridih-2	6,900	5,500	79.71
11	Dumka	Dumka-1	2,362	1,737	73.54
12		Dumka-2	5,026	2,249	44.75
13	Deoghar	Deoghar	3,701	368	9.94
14		Madhupur	5,945	1,240	20.86
15	Sahibganj	Sahibganj	3,701	614	16.59

**Appendix 4.1**  
**Non-submission of DC Bills**  
**(Reference: Paragraph 4.7)**

(Amount in ₹)

Office	Financial Year	Major Head	AC Bill No.	AC Bill Date	AC Bill amount	Amount for which DC bills are pending
Deputy Director, O/o the Directorate of Agriculture	2012-2013	2401	237/12-13	26.03.2013	24,00,000.00	14,27,833.00
	2014-2015	4401	88/2014-15	06.02.2015	1,72,85,200.00	10,54,859.00
	2019-2020	2401	60/2019-20	27.09.2019	3,00,00,00,000.00	11,23,450.00
		2401	27/2019-20	20.06.2019	5,00,00,00,000.00	6,20,46,285.00
		2401	76/2019-20	28.10.2019	1,00,00,00,000.00	17,00,002.25
	2020-2021	2401	115/2020-21	22.02.2021	3,00,00,00,000.00	1,76,13,037.00
	2021-2022	2401	87/2021-22	04.10.2021	3,60,00,00,000.00	95,47,271.00
		2401	183/2021-22	29.01.2022	3,00,00,00,000.00	2,25,85,42,948.00
		2401	231/2021-22	24.03.2022	90,00,00,000.00	67,50,000.00
2401		24/2021-22	17.06.2021	6,00,00,00,000.00	1,50,49,79,884.00	
Directorate of Horticulture	2012-13	2401	71/12-13	06.03.2013	6,00,00,000.00	6,00,00,000.00
DAO, Ranchi	2007-08	2401	225	31.03.2008	1,05,000.00	1,05,000.00
			209	30.03.2008	36,85,800.00	26,27,000.00
			212	30.03.2008	4,03,200.00	4,03,200.00
			214	30.03.2008	23,57,500.00	22,19,500.00
			224	31.03.2008	1,90,000.00	1,90,000.00
			213	30.03.2008	6,46,800.00	6,46,800.00
			215	31.03.2008	20,24,000.00	18,76,000.00
			210	30.03.2008	44,64,200.00	28,73,000.00
DAO, Palamu	2003-04	2401	35	12.12.2003	1,18,800.00	1,18,800.00
	2004-05	2415	71	27.09.2004	20,000.00	20,000.00
	2008-09	2401	60	19.02.2009	1,81,89,000.00	1,81,89,000.00
	2008-09	2401	61	19.02.2009	1,23,65,000.00	1,23,65,000.00
	2010-11	2401	113	31.03.2011	2,52,500.00	2,52,500.00
	2011-12	2401	36	24.11.2011	1,20,000.00	1,20,000.00
	2015-16	2401	138	31.03.2016	20,00,000.00	20,00,000.00
		2401	137	31.03.2016	30,00,000.00	30,00,000.00
		2401	168	31.03.2016	6,27,270.00	6,27,270.00
		2401	140	31.03.2016	4,50,000.00	4,50,000.00
		2401	139	31.03.2016	3,00,000.00	3,00,000.00
2016-17	2401	24	03.10.2016	40,00,000.00	40,00,000.00	
DSCO, Palamu	2011-12	2402	89/11-12	31.03.2012	21,40,000.00	21,40,000.00
DAO, Dhanbad	2010-11	2401	174	31.03.2011	95,000.00	6,000.00
			173	31.03.2011	1,42,500.00	16,500.00
	2011-12		88	01.03.2012	12,08,000.00	13,000.00
			98	19.03.2012	5,45,000.00	5,45,000.00
			90	01.03.2012	14,000.00	14,000.00
			89	19.03.2012	4,55,000.00	4,55,000.00
	2012-13		162	31.03.2013	15,15,300.00	15,15,300.00
	2015-16		154	31.03.2016	5,89,695.00	17,478.00
			190	31.03.2016	70,833.00	70,833.00
191		31.03.2016	6,27,270.00	1,34,864.00		



Office	Financial Year	Major Head	AC Bill No.	AC Bill Date	AC Bill amount	Amount for which DC bills are pending	
DHO, Dhanbad	2009-10	2401	175	08.03.2010	49,750.00	49,750.00	
DAO, Sahibganj	2016-17	2401	44	24.10.2016	75,00,000.00	28,35,164.00	
		4401	63	08.12.2016	1,16,33,720.00	1,16,33,720.00	
DAO, Deoghar	2015-16	2401	177	23.03.2016	20,00,000.00	20,00,000.00	
			176	31.03.2016	30,00,000.00	30,00,000.00	
			220	31.03.2016	2,72,700.00	2,72,700.00	
			159	28.03.2016	67,040.00	67,040.00	
			178	23.03.2016	4,50,000.00	4,50,000.00	
			179	31.03.2016	3,00,000.00	3,00,000.00	
			221	31.03.2016	70,833.00	70,833.00	
	2016-17	2401	158	28.03.2016	32,00,000.00	32,00,000.00	
			38	11.08.2016	25,00,000.00	25,00,000.00	
	2017-18	2401	37	11.08.2016	3,00,000.00	3,00,000.00	
			62	18.10.2017	40,00,000.00	40,00,000.00	
	DAO, Dumka	2004-05	2401	63	18.10.2017	2,00,000.00	2,00,000.00
				21	10.11.2004	12,39,700.00	67,464.00
49				23.12.2004	3,00,000.00	2,40,000.00	
95				31.03.2005	2,820.00	2,820.00	
2010-11		97		31.03.2005	62,960.00	62,960.00	
		135		31.03.2011	4,47,500.00	4,47,500.00	
2015-16		225		31.03.2016	34,00,000.00	34,00,000.00	
		226		31.03.2023	51,00,000.00	51,00,000.00	
		227		31.03.2023	3,00,000.00	3,00,000.00	
2016-17		228		31.03.2023	4,50,000.00	4,50,000.00	
2016-17	54	01.02.2017	35,00,000.00	35,00,000.00			
SDAO, Chatra	2005-06	4401	23	31.03.2006	50,00,000.00	50,00,000.00	
	2009-10	2401	67	24.12.2009	6,01,920.00	6,01,920.00	
	2010-11		119	31.03.2011	7,80,000.00	7,80,000.00	
	2015-16		151	19.03.2016	1,05,00,000.00	18,80,913.00	
			198	31.03.2016	6,27,270.00	6,27,270.00	
			199	31.03.2016	70,833.00	70,833.00	
2016-17	28	24.08.2016	40,00,000.00	10,42,221.00			
<b>Total</b>					<b>25,71,44,04,747.00</b>	<b>4,03,66,20,555.25</b>	

**Appendix 4.2**  
**Delay in submission of DC Bills**  
**(Reference: Paragraph 4.8)**

(Amount in ₹)

Sl. No.	District	Office Name	Heads	AC bill No.	Date (Y-M-D)	AC Amount	Due date of submission of DC Bills	Date of submission of DC bills	Delay (y,m,d)	
1	Ranchi	Deputy Director, Directorate of Agriculture	2401	290	2012-03-31	38,50,000.00	2012-09-30	2020-07-24	7y9m25d	
				22	2011-06-21	1,66,00,000.00	2011-12-31	2017-03-06	5y2m6d	
				272	2013-03-31	34,75,314.00	2013-09-30	2018-03-07	4y5m8d	
				172	2017-03-16	1,08,18,000.00	2017-09-30	2018-03-12	0y5m13d	
				181	2017-03-17	30,00,00,000.00	2017-09-30	2021-08-28	3y10m29d	
				182	2017-03-27	15,00,00,000.00	2017-09-30	2021-08-26	3y10m27d	
				183	2017-03-27	5,00,00,000.00	2017-09-30	2021-08-26	3y10m27d	
				77	2019-10-28	3,00,00,00,000.00	2020-04-30	2022-12-13	2y7m14d	
				116	2021-02-22	1,50,00,00,000.00	2021-08-31	2023-01-27	1y4m27d	
				117	2021-02-22	50,00,00,000.00	2021-08-31	2023-01-27	1y4m27d	
				88	2021-09-30	1,20,00,00,000.00	2022-03-31	2023-01-27	0y9m27d	
		184	2022-01-29	30,00,00,000.00	2022-07-31	2023-01-27	0y5m27d			
		218	2008-03-31	22,73,000.00	2008-09-30	2009-12-14	1y2m15d			
		217	2008-03-31	27,27,000.00	2008-09-30	2009-12-14	1y2m15d			
		178	2013-03-31	15,15,300.00	2013-09-30	2014-07-16	0y9m17d			
		195	2016-03-30	18,00,000.00	2016-09-30	2017-03-06	0y5m7d			
		192	2016-03-30	2,07,81,151.00	2016-09-30	2017-10-25	1y0m26d			
		128	2017-03-05	28,00,000.00	2017-09-30	2018-03-07	0y5m8d			
		98	2018-02-03	74,00,000.00	2018-08-31	2019-02-12	0y5m9d			
		2	Palamu	DHO	2401	211	2008-03-30	10,00,000.00	2008-09-30	2009-12-14
123	2011-03-31					15,63,000.00	2011-09-30	2014-09-16	2y11m16d	
150	2012-03-31					46,25,000.00	2012-09-30	2015-07-27	2y9m28d	
DSCO	2401			43	2005-12-09	9,999.00	2006-06-30	2008-08-27	2y1m28d	
				71	2004-12-20	35,88,198.00	2005-06-30	2008-08-30	3y2m0d	
				2402	37	2005-12-30	10,000.00	2006-06-30	2010-09-27	4y2m27d
				2401	58	2012-02-24	5,14,000.00	2012-08-31	2017-08-10	4y11m10d
DHO	2401			77	2005-03-31	2,64,000.00	2005-09-30	2006-08-01	0y10m2d	
				66	2005-03-31	1,67,214.00	2005-09-30	2008-08-05	2y10m6d	
				83	2005-03-31	4,53,300.00	2005-09-30	2008-08-05	2y10m6d	
				DAO	2401	55	2018-01-29	10,00,000.00	2018-07-31	2019-08-02
DSCO	2401	58	2007-03-30	41,93,100.00	2007-09-30	2008-08-07	0y10m8d			
		59	2007-03-30	4,65,900.00	2007-09-30	2008-08-07	0y10m8d			
		60	2007-03-30	47,59,600.00	2007-09-30	2008-08-07	0y10m8d			
		61	2007-03-20	5,28,800.00	2007-09-30	2008-08-07	0y10m8d			
		4402	48	2016-03-17	1,34,61,540.00	2016-09-30	2021-01-11	4y3m12d		
3	Dhanbad	DAO	2401	153	2016-03-31	4,00,000.00	2016-09-30	2017-03-24	0y5m25d	
				155	2016-03-28	9,00,000.00	2016-09-30	2017-07-27	0y9m28d	
				54	2016-10-04	21,00,000.00	2017-01-31	2018-07-11	1y5m11d	
				152	2016-03-28	60,00,000.00	2016-09-30	2017-03-27	0y5m28d	

(Amount in ₹)

Sl. No.	District	Office Name	Heads	AC bill No.	Date (Y-M-D)	AC Amount	Due date of submission of DC Bills	Date of submission of DC bills	Delay (y,m,d)		
				153	2016-03-31	4,00,000.00	2016-09-30	2017-03-24	0y5m25d		
4	Sahibganj	DAO	2401	95	2011-03-31	2,22,500.00	2011-09-30	2014-03-08	2y5m9d		
				96	2011-03-31	2,22,500.00	2011-09-30	2014-03-08	2y5m9d		
				122	2016-03-16	51,00,000.00	2016-09-30	2017-07-28	0y9m29d		
				123	2016-03-16	3,00,000.00	2016-09-30	2017-07-28	0y9m29d		
5	Godda	DAO	2401	7	2016-12-26	40,00,000.00	2017-06-30	2018-01-29	0y6m30d		
				19	2016-12-26	20,00,000.00	2017-06-30	2018-01-29	0y6m30d		
				101	2018-03-03	5,00,000.00	2018-09-30	2019-11-18	1y1m18d		
				58	2018-03-03	11,56,126.00	2018-09-30	2020-01-09	1y3m10d		
		DHO	2401	1	2004-12-28	1,47,500.00	2005-06-30	2008-08-07	3y1m8d		
				83	2012-03-31	15,00,000.00	2012-09-30	2015-06-18	2y8m18d		
6	Deoghar	DAO	2401	177	2011-03-30	10,000.00	2011-09-30	2014-03-05	2y5m6d		
				181	2011-03-31	10,000.00	2011-09-30	2012-09-24	0y11m24d		
				208	2012-03-31	6,30,000.00	2012-09-30	2014-03-05	1y5m6d		
				160	2012-03-31	12,50,670.00	2012-09-30	2015-06-20	2y8m20d		
		DHO	2401	17	2004-10-13	25,76,000.00	2005-01-31	2008-11-01	3y9m0d		
				54	2007-03-31	2,000.00	2007-09-30	2008-08-07	0y10m8d		
				55	2007-03-31	7,000.00	2007-09-30	2009-06-11	1y8m11d		
				56	2007-03-31	10,000.00	2007-09-30	2009-02-12	1y4m10d		
						98	2012-03-31	23,75,000.00	2012-09-30	2013-10-17	1y0m18d
		DSCO	2401	80	2005-01-24	30,104.00	2005-07-31	2015-05-22	9y9m22d		
				109	2005-01-24	91,66,200.00	2005-07-31	2008-08-18	3y0m18d		
				113	2006-02-24	16,700.00	2006-08-31	2008-06-21	1y9m20d		
				126	2007-03-31	95,13,449.00	2007-09-30	2008-08-16	0y10m17d		
				125	2011-03-31	1,78,57,000.00	2011-09-30	2014-02-11	2y4m9d		
				2402	61	2012-01-11	15,06,000.00	2012-07-31	2015-12-11	3y4m11d	
		2401	91	2012-03-31	1,10,00,000.00	2012-09-30	2013-03-13	0y5m14d			
92	2012-03-31		2,87,00,000.00	2012-09-30	2013-03-13	0y5m14d					
7	Dumka	DAO	2401	2415	44	2004-12-01	1,00,000.00	2005-06-30	2008-07-31	3y1m1d	
				231	2004-11-10	1,50,000.00	2005-05-31	2008-09-08	3y3m7d		
				77	2005-03-17	10,000.00	2005-09-30	2008-07-31	2y10m1d		
				86	2005-03-31	9,332.00	2005-09-30	2008-07-31	2y10m1d		
				84	2005-03-17	10,000.00	2005-09-30	2008-07-31	2y10m1d		
				60	2006-02-17	2,50,000.00	2006-08-31	2008-07-31	1y11m0d		
		DHO	2401	96	2005-03-29	10,000.00	2005-09-30	2009-06-12	3y8m12d		
				102	2005-03-31	2,500.00	2005-09-30	2009-06-12	3y8m12d		
				104	2005-03-31	45,000.00	2005-09-30	2008-07-02	2y9m3d		
				108	2005-03-31	10,000.00	2005-09-30	2009-06-12	3y8m12d		
				120	2005-03-31	10,000.00	2005-09-30	2009-06-12	3y8m12d		
				125	2005-03-31	10,000.00	2005-09-30	2009-06-12	3y8m12d		
				126	2005-03-31	10,000.00	2005-09-30	2009-06-12	3y8m12d		
127	2005-03-31	10,000.00	2005-09-30	2009-06-12	3y8m12d						

State Finances Audit Report for the year ended 31 March 2023

(Amount in ₹)

Sl. No.	District	Office Name	Heads	AC bill No.	Date (Y-M-D)	AC Amount	Due date of submission of DC Bills	Date of submission of DC bills	Delay (y,m,d)
				20	2005-11-17	1,26,000.00	2006-05-31	2009-06-12	3y0m11d
				21	2005-11-17	41,760.00	2006-05-31	2008-07-02	2y1m2d
				39	2006-11-14	3,29,065.00	2007-05-31	2008-06-18	1y0m17d
				40	2006-11-14	5,60,000.00	2007-05-31	2008-06-18	1y0m17d
				44	2007-01-13	3,62,270.00	2007-07-31	2008-06-18	0y10m17d
				51	2007-06-17	13,25,000.00	2007-12-31	2008-06-18	0y5m17d
				53	2007-07-04	10,00,000.00	2008-01-31	2008-06-18	0y4m17d
				54	2007-08-22	2,82,000.00	2008-02-29	2008-06-18	0y3m19d
				75	2007-03-28	3,20,000.00	2007-09-30	2008-06-18	0y8m18d
8	Chatra	SDAO	2401	3	2008-01-30	6,30,000.00	2008-07-31	2015-05-05	6y9m5d
				7	2006-03-27	23,95,125.00	2006-09-30	2010-05-12	3y7m13d
				173	2006-02-17	9,42,000.00	2006-08-31	2015-08-18	8y11m18d
				165	2013-03-31	11,35,300.00	2013-09-30	2016-07-30	2y10m0d
				29	2016-08-24	20,00,000.00	2017-02-28	2018-11-03	1y8m5d
				153	2016-03-19	27,00,000.00	2016-09-30	2017-08-08	0y10m9d
<b>Total</b>						<b>7,23,50,37,517.00</b>			

**Appendix 4.3**  
**Fund remitted through challans/cheques**  
**(Reference: Paragraph 4.8)**

(₹ in crore)

Name of Offices	FY	AC bill no	AC bill amount	Amount remitted to treasury	Cheque / Challan GRN/date	Purpose
DAO, Palamu	2010-11	113/31.03.11	0.03	0.03	738627/ 27.06.2012.	
DAO, Godda	2016-17	51/26.12.16	0.40	0.09	1800923516/ 15.01.18	Establishment of Single Window System
	2017-18	179/03.03.18	0.12	0.00	1902506409/ 15.10.19	
	2017-18	172/03.03.18	0.05	0.05	1902505821/ 15.10.19	
DHO, Godda	2011-12	83/31.03.2012	0.15	0.15	15/02.11.2014	Production of fruit trees
DAO, Deoghar	2012-13	160/31.03.13	0.13	0.13	93/17.06.15	Building construction for seed processing
	2015-16	220/31.03.26	0.03	0.03	1700306493/ 08.09.17	Trg/Tour etc under agriculture fair
		178/23.03.26	0.05	0.05	1700599716/ 04.12.17	NMSA on farm water Management (state)
		179/31.03.16	0.03	0.03	1700599810/ 04.12.17	NMSA on farm water Management (Central)
		221/31.03.16	0.01	0.01	1700306507/ 08.09.17	Trg/Tour etc under agriculture fair
		158/28.03.16	0.32	0.29	1700599596/ 04.12.17	Jharkhand Krishi Card Yojana
DAO, Chatra	2012-13	165/31.03.13	0.11	0.11	729/30.07.14	
	2015-16	151/19.03.16	1.05	0.03	2318821295/ 18.08.23	
		198/31.03.16	0.06	0.06	2318821113/ 18.08.23	
		199/31.03.16	0.01	0.01	2318821215/ 18.08.23	
<b>Total</b>			<b>2.53</b>	<b>1.06</b>		

**Appendix 4.4**  
**Drawal of AC Bills at the end of financial year**  
**(Reference: Paragraph 4.9)**

(Amount in ₹)

Sl. No.	Office	FY	MH	AC bill no.	AC bill date	AC bill amount	Balance amount	
1	Deputy Director, Directorate of Agriculture, GoJ	2011-12	2401	290	31.03.2012	38,50,000.00	0.00	
2		2012-13		237	26.03.2013	24,00,000.00	14,27,833.00	
3				272	31.03.2013	34,75,314.00	0.00	
4		2016-17		2401	182	27.03.2017	15,00,00,000.00	0.00
5					183	27.03.2017	5,00,00,000.00	0.00
6					176	16.03.2017	36,06,000.00	0.00
7					175	16.03.2017	24,04,000.00	0.00
8					181	17.03.2017	30,00,00,000.00	0.00
9					174	16.03.2017	2,16,36,000.00	0.00
10					173	16.03.2017	1,44,24,000.00	0.00
11		2021-22		2401	166	16.03.2017	72,12,000.00	0.00
12					172	16.03.2017	1,08,18,000.00	0.00
13					231	24.03.2022	90,00,00,000.00	67,50,000.00
14	Deputy Director, DoH	2012-13	2401	71	06.03.2013	6,00,00,000.00	6,00,00,000.00	
15	Deputy Director, DoSC	2016-17		98	31.03.2017	17,99,85,446.00	0.00	
16				99	31.03.2017	6,00,00,000.00	0.00	
17				97	31.03.2017	35,98,20,000.00	0.00	
18	DAO, Ranchi	2007-08	2401	205	30.03.2008	14,39,000.00	0.00	
19				206	30.03.2008	15,61,000.00	0.00	
20				207	30.03.2008	7,40,000.00	0.00	
21				208	30.03.2008	7,60,000.00	0.00	
22				209	30.03.2008	36,85,800.00	26,27,000.00	
23				210	30.03.2008	4,46,42,000.00	28,73,000.00	
24				212	30.03.2008	4,03,200.00	4,03,200.00	
25				213	30.03.2008	6,46,800.00	6,46,800.00	
26				214	30.03.2008	23,57,500.00	22,19,500.00	
27				215	31.03.2008	20,24,000.00	18,76,000.00	
28				217	31.03.2008	27,27,000.00	0.00	
29				218	31.03.2008	22,73,000.00	0.00	
30				225	31.03.2008	1,05,000.00	0.00	
31				2012-13	178	31.03.2013	15,15,300.00	0.00
32				2015-16	192	30.03.2016	2,07,81,151.00	0.00
33	195	30.03.2016	18,00,000.00		0.00			
34	227	31.03.2016	80,000.00		0.00			
35	DHO, Ranchi	2007-08	2401	211	2008-03-30	10,00,000.00	0.00	
36		2010-11		123	2011-03-31	15,63,000.00	0.00	
37		2011-12		150	2012-03-31	46,25,000.00	0.00	
38	DAO, Palamu	2010-11	2401	113	31.03.2011	2,52,500.00	2,52,500.00	
39		2015-16	2401	138	31.03.2016	20,00,000.00	20,00,000.00	
40			2401	137	31.03.2016	30,00,000.00	30,00,000.00	
41			2401	168	31.03.2016	6,27,270.00	6,27,270.00	
42			2401	140	31.03.2016	4,50,000.00	4,50,000.00	
43			2401	139	31.03.2016	3,00,000.00	3,00,000.00	
44			2401	169	31.03.2016	70,833.00	70,833.00	
45	DHO, Palamu	2004-05	2401	77	31.03.2005	2,64,000.00	0.00	
46				66	31.03.2005	1,67,214.00	0.00	

(Amount in ₹)

Sl. No.	Office	FY	MH	AC bill no.	AC bill date	AC bill amount	Balance amount
47				83	31.03.2005	4,53,300.00	0.00
48	DSCO, Palamu	2006-07	2401	58	30.03.2007	41,93,100.00	0.00
49				59	30.03.2007	4,65,900.00	0.00
50				60	30.03.2007	47,59,600.00	0.00
51		2011-12	2402	89	31.03.2007	21,40,000.00	2,14,000.00
52		2015-16	4402	48	17.03.2016	1,34,61,540.00	0.00
53	DAO, Dhanbad	2010-11	2401	174	31.03.2011	95,000.00	6,000.00
54				173	31.03.2011	1,42,500.00	16,500.00
55		2011-12		88	01.03.2012	12,08,000.00	13,000.00
56				98	19.03.2012	5,45,000.00	5,45,000.00
57				90	01.03.2012	14,000.00	14,000.00
58				89	19.03.2012	4,55,000.00	4,55,000.00
59		2012-13		162	31.03.2013	15,15,300.00	15,15,300.00
60		2015-16		152	28.03.2016	60,00,000.00	0.00
61				153	31.03.2016	40,00,000.00	0.00
62				154	31.03.2016	5,89,695.00	17,478.00
63				155	28.03.2016	9,00,000.00	0.00
64				190	31.03.2016	70,833.00	70,833.00
65				191	31.03.2016	6,27,270.00	1,34,864.00
66	DHO, Dhanbad	2009-10	2401	175	08.03.2010	49,750.00	49,750.00
67	DAO, Sahibganj	2010-11	2401	95	31.03.2011	2,22,500.00	0.00
68				96	31.03.2011	2,22,500.00	0.00
69		2015-16		122	16.03.2016	51,00,000.00	0.00
70				123	16.03.2016	3,00,000.00	0.00
71	DAO, Godda	2017-18	2401	58	03.03.2018	11,56,126.00	0.00
72				101	03.03.2018	5,00,000.00	0.00
73	DHO, Godda	2011-12	2401	83	31.03.2012	15,00,000.00	0.00
74	DAO, Deoghar	2010-11	2401	177	30.03.2011	10,000.00	0.00
75				181	31.03.2011	10,000.00	0.00
76		2011-12		208	31.03.2012	6,30,000.00	0.00
77		2012-13		160	31.03.2013	12,65,670.00	0.00
78		2015-16		177	23.03.2016	20,00,000.00	20,00,000.00
79				176	31.03.2016	30,00,000.00	30,00,000.00
80				220	31.03.2016	2,72,700.00	2,72,700.00
81				159	28.03.2016	67,040.00	67,040.00
82				178	23.03.2016	4,50,000.00	4,50,000.00
83				179	31.03.2016	3,00,000.00	3,00,000.00
84				221	31.03.2016	70,833.00	70,833.00
85				158	28.03.2016	32,00,000.00	32,00,000.00
86		DSCO, Deoghar		2006-07	2401	126	31.03.2007
87	2010-11		125	31.03.2011		1,78,57,000.00	0.00
88	2011-12		91	31.03.2012		1,10,00,000.00	0.00
89			92	31.03.2012		2,87,00,000.00	0.00
90	DAO, Dumka	2004-05	2401	77	17.03.2005	10,000.00	0.00
91				86	31.03.2005	9,332.00	0.00
92				95	31.03.2005	2,820.00	2,820.00

State Finances Audit Report for the year ended 31 March 2023

(Amount in ₹)

Sl. No.	Office	FY	MH	AC bill no.	AC bill date	AC bill amount	Balance amount	
93		2010-11		97	31.03.2005	62,960.00	62,960.00	
94				135	31.03.2011	4,47,500.00	4,47,500.00	
95		2015-16		225	31.03.2016	34,00,000.00	34,00,000	
96				226	31.03.2023	51,00,000.00	51,00,000	
97				227	31.03.2023	3,00,000.00	3,00,000	
98				228	31.03.2023	4,50,000.00	4,50,000	
99				DHO, Dumka	2004-05	2401	96	29.03.2005
100	102	31.03.2005	2,500.00				0.00	
101	104	31.03.2005	45,000.00				0.00	
102	108	31.03.2005	10,000.00				0.00	
103	120	31.03.2005	10,000.00				0.00	
104	125	31.03.2005	10,000.00				0.00	
105	126	31.03.2005	10,000.00				0.00	
106	127	31.03.2005	10,000.00				0.00	
107	2006-07	75	28.03.2007				3,20,000.00	0.00
108	2010-11	93	28.03.2011				22,97,000.00	290522
109	2011-12	89	31.03.2012				7,50,000.00	0.00
110	SDAO, Chatra	2005-06		23	31.03.2006	50,00,000.00	50,00,000.00	
111				07	27.03.2006	23,95,125.00	0.00	
112		2010-11		119	31.03.2011	7,80,000.00	7,80,000.00	
113		2012-13		165	31.03.2013	11,35,300.00	0.00	
114		2015-16		151	19.03.2016	1,05,00,000.00	18,80,913.00	
115				153	19.03.2016	27,00,000.00	0.00	
116				198	31.03.2016	62,7,270.00	6,27,270.00	
117	199		31.03.2016	70,833.00	70,833.00			
<b>Total</b>						<b>2,39,63,63,304.00</b>	<b>11,63,49,052.00</b>	



**Appendix 4.5**  
**List of auditable units identified u/s 14 & 15 of CAG's DPC Act**  
**(Reference: Paragraph 4.18)**

Sl. No.	Department	Name of the office	District	Audited up to
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	2012-13
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	2022-23
27.	Health	Jharkhand AIDS Control Society, Ranchi	Ranchi	2020-21
28.	Education	Netarhat Residential School, Netarhat	Netarhat	Feb 2023 (compliance audit)
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	Feb 2017 (compliance audit)
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 up to
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	Jharkhand Industrial Area Development Authority, Ranchi	Ranchi	2021-22
60.	Industry	Jharkhand Industrial Area Development Authority, Bokaro	Bokaro	2022-23
61.	Industry	Jharkhand Industrial Area Development Authority, Jamshedpur	Jamshedpur	2021-22
62.	Forest	Lac Treatment Plant, Latehar	Latehar	2008-09
63.	Agriculture	National Horticulture Mission, Jharkhand	Ranchi	July 2023 (compliance audit)
64.	Education (H&T)	Science & Technology Council, Govt. of Jharkhand	Ranchi	July 2023 (compliance audit)
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	2021-22
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
76.	Education	Director, R.K. Mission Ashram, Morabadi	Ranchi	2007-08
77.	Forest	Jharkhand Udyaan Samittee (JharParks)	Ranchi	2022-23

Source: Permanent Audit Programme Register maintained in the office of the Accountant General (Audit), Jharkhand

**Appendix 5.1**

**List of government companies/government controlled other companies, under the purview of CAG Audit, whose accounts for any of the last three years (2020-21 to 2022-23) have been received upto 30 September 2023**

(Reference: Paragraph 5.4)

S. N.	Name of the PSUs	Date of Registration/Incorporation	Accounts prepared up to	Audit completed up to
<b>Power (functional)</b>				
1	Jharkhand Bijli Vitran Nigam Limited (JBVNL)	23.10.2013	2021-22	2021-22
2	Jharkhand Urja Sancharan Nigam Limited (JUSNL)	23.10.2013	2020-21	2020-21
3	Jharkhand Urja Utpadan Nigam Limited (JUUNL)	23.10.2013	2021-22	2021-22
<b>Power (non-functional)</b>				
4	Jharbihar Colliery Limited (Non-working) (JCL)	18.06.2009	2021-22	2021-22
5	Patratu Energy Limited (Non-working) (PEL)	26.10.2012	2021-22	2021-22
6	Karanpura Energy Limited (Non-working) (KEL)	19.09.2008	2021-22	2021-22
<b>Non-power (functional)</b>				
1	Jharkhand Police Housing Corporation Limited	13.03.2002	2021-22	2021-22
2	Greater Ranchi Development Agency Limited	10.01.2003	2021-22	2021-22
3	Jharkhand Industrial Infrastructure Development Corporation Limited	15.12.2004	2021-22	2021-22
4	Jharkhand Silk Textile & Handicraft Development Corporation Limited	23.08.2006	2021-22	2021-22
5	Jharkhand Urban Infrastructure Development Company Limited	19.11.2013	2021-22	2021-22
6	Jharkhand Plastic Park Limited	27.09.2016	2021-22	2021-22
7	Jharkhand Railway Infrastructure Development Corporation Limited	06.07.2018	2021-22	2021-22
8	Jharkhand Medical & Health Infrastructure Procurement Development Corporation Limited	24.05.2013	2020-21	2020-21
9	Jharkhand State Building Construction Corporation Limited	05.12.2015	2021-22	2021-22
10	Ranchi Smart City Corporation Limited*	30.09.2016	2021-22	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)**

S. N.	Name of SPSE	Date of Registration/ Incorporation	Period of latest finalised accounts
<b>Government Companies</b>			
<b>Power</b>			
1	Jharkhand Urja Vikas Nigam Limited	16.09.2013	2017-18
2	Tenughat Vidyut Nigam Limited	26.11.1987	2015-16
<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	2019-20
5	Jharkhand State Mineral Development Corporation Limited	07.05.2002	2017-18
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	2018-19
9	Jharkhand Communication Network Limited	28.01.2017	2018-19
10	Jharkhand Urban Transport Corporation Limited	20.09.2016	2017-18
11	Jharkhand State Agriculture Development Corporation Limited	20.01.2016	2019-20
12	Jharkhand Film Development Corporation Limited	07.09.2016	2019-20
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	
16	Jharkhand Exploration & Mining Corporation Limited*	27.01.2022	

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

**Appendix 5.3**  
**Net present value of State Government Investment**  
(Reference: Paragraph 5.8.3)

(₹ 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 loans given by the State government during the year[1]	Total investment during the year	Average rate of interest on government borrowings (in per cent)	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	RORR (in per cent)
i	ii	iii	iv	v(iii+iv)	vi	vii(ii+v)	viii{vii*(1+vi)/100}	ix[{vii*vi}/100]	x	xi(x×100/viii)
Equity Investment till 2018-19	6,097.41	4,379.14	0.00	4,379.14	7.98	6,114.49	6,602.42	487.94	-941.56	-14.26
2019-20	6,602.42	0.00	0.00	0.00	6.34	6,602.42	7,021.02	418.59	-1,608.46	-22.91
2020-21	7,021.02	643.00	0.00	643.00	6.13	7,664.02	8,133.82	469.80	-2,690.70	-33.08
2021-22	8,133.82	96.90	0.00	96.90	5.76	8,230.72	8,704.81	474.09	-2,544.15	-29.23
2022-23	8,704.81	0.00	0.00	0.00	5.50	8,704.81	9,183.58	478.76	0.00	0.00
<b>Total</b>		<b>5,119.04</b>	<b>0.00</b>	<b>5,119.04</b>					<b>-7,784.87</b>	

Source: Latest finalized Annual Accounts of SPSEs as on 30<sup>th</sup> September 2023 and information furnished by the SPSEs

**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
Buoyancy ratios	$\text{Revenue buoyancy w.r.t. GSDP} = \text{Rate of growth of Revenue Receipts} \div \text{Rate of growth of GSDP}$ $\text{State's Own Revenue buoyancy w.r.t. GSDP} = \text{Rate of growth of Own revenue} \div \text{Rate of growth of GSDP}$
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.

<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 agencies	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

