Chapter II: Budgetary Management

This chapter reviews Jharkhand's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like persistent savings and last-minute fund surrenders. It highlights weaknesses in financial planning, control, and compliance, stressing the need for realistic budgeting, timely fund utilisation, and modern practices like gender and green budgeting.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the Annual Financial Statement (Budget)" is to be laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items[1] of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorisation is necessary before any expenditure is incurred by the State Government.

As per the Jharkhand Budget Manual, the Finance Department is responsible for preparing the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget majorly comprises the following documents:

- ✓ Annual Financial Statement
- ✓ Demand for Grants
- ✓ FRBM Statements
- ✓ Medium Term Fiscal Plan
- ✓ Fiscal Risk Statement
- ✓ Others

2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for optimum utilization of resources, strengthen scheme implementation and monitoring capacity and achievement of fiscal targets. Persistent savings/excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from the State Legislature, actual expenditure and savings are summarized in **Table 2.1**.

---

1 **Charged expenditure:** Certain categories of expenditure (*e.g.* salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

Table 2.1: Actual expenditure *vis-à-vis* budget provision during the financial year 2024-25

(₹ in crore)

	Nature of Expenditure	Original Grant/ App.	Supple-mentary Grant/ App.	Total Budget	Actual expenditure	Savings	Surrender during 2024-25	
							Amount	*Per cent*
Voted	I. Revenue	83,945.47	19,840.64	103,786.11	82,653.85	21,132.26	13,651.91	64.60
	II. Capital	23,987.25	1,836.89	25,824.14	18,562.53	7,261.61	5,568.83	76.69
	III. Loans & Advances	4,580.89	145.83	4,726.72	4,237.10	489.62	444.61	90.81
Total		**1,12,513.61**	**21,823.36**	**1,34,336.97**	**1,05,453.48**	**28,883.49**	**19,665.35**	**68.09**
Charged	V. Revenue	7,886.07	198.48	8,084.55	6,695.73	1,388.82	186.62	13.44
	VII. Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VIII. Public Debt-Repayment	8,500.32	17.00	8,517.32	7,679.63	837.69	4.19	0.50
Total		**16,386.39**	**215.48**	**16,601.87**	**14,375.36**	**2,226.51**	**190.81**	**8.57**
Appropriation to Contingency Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		**1,28,900.00**	**22,038.84**	**1,50,938.84**	**1,19,828.84**	**31,110.00**	**19,856.16**	**63.83**

Source: Appropriation Accounts.

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 2,784.47 crore) and Capital Heads (₹ 152.56 crore).

During FY 2024-25, the total savings of ₹ 31,110 crore (20.61 *per cent* of the total budget) were the result of savings of ₹ 22,827.70 crore in 54 voted grants and four appropriations under the Revenue Section and ₹ 8,588.92 crore in 39 grants and one appropriation under the Capital Section. There was an excess expenditure of ₹ 306.62 crore in one grant (15-Pension) under the Revenue Section.

Further, it was observed that, out of the total savings of ₹ 31,110.00 crore during FY 2024-25, significant savings of ₹ 19,648.71 crore, ranging between seven to 62 *per cent* of budget provisions, had occurred under 10[2] grants, the reasons for which have not been appropriately explained in the Appropriation Accounts. Further, these grants had persistent savings, ranging from ₹ 10,398.06 crore to ₹ 19,881.49 crore, during 2020-21 to 2023-24.

Significant savings under various heads as well as excess in case of others, was reflective of poor budgetary management and unrealistic assessment of requirements.

Trends in the original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2**.

[2] 1-Agriculture, Animal Husbandry and Cooperative Department (Agriculture Division), 13-Interest Payment, 18-Food, Public Distribution and Consumer Affairs Department, 20-Health, Medical Education and Family Welfare Department, 36-Drinking Water and Sanitation Department, 42-Rural Development Department, 48-Urban Development and Housing Department (Urban Development Division), 51-Schedule Tribe, Schedule Caste, Minority and Backward Class Welfare Department (Schedule Tribe, Schedule Caste and Backward Class Welfare Division), 56-Panchayati Raj Department, and 60-Women, Child Development and Social Security Department.

Table 2.2: Original Budget, Revised Estimate and Actual Expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

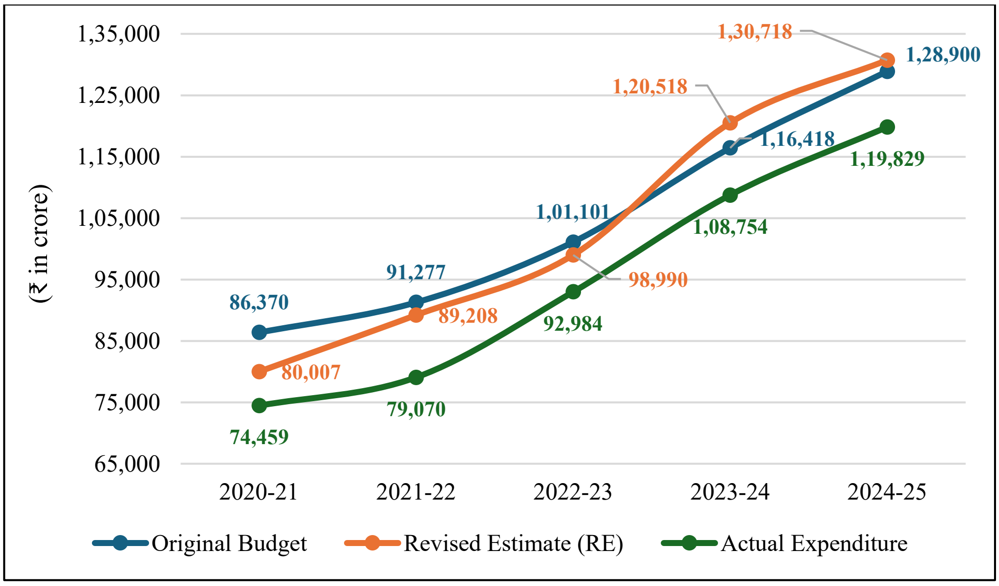
	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	86,370.00	91,277.00	1,01,101.00	1,16,418.00	1,28,900.00
Supplementary budget	9,908.07	10,309.19	16,516.72	25,080.79	22,038.84
Total budget (TB)	96,278.07	1,01,586.19	1,17,617.72	1,41,498.79	1,50,938.84
Revised Estimate (RE)	80,007.05	89,207.89	98,990.19	1,20,518.34	1,30,718.34
Actual Expenditure (AE)	74,458.59	79,070.38	92,983.52	1,08,754.44	1,19,828.84
Savings	21,819.48	22,515.81	24,634.20	32,744.35	31,110.00
Percentage of supplementary to the original provision	11.47	11.29	16.34	21.54	17.10
Percentage of overall savings to the overall provision	22.66	22.16	20.94	23.14	20.61
TB-RE	16,271.02	12,378.30	18,627.53	20,980.45	20,220.50
RE-AE	5,548.46	10,137.51	6,006.67	11,763.90	10,889.50
(TB-RE) as % of TB	16.90	12.19	15.84	14.83	13.40
(RE-AE) as % of TB	5.76	9.98	5.11	8.31	7.21

Source: Annual Financial Statement and Appropriation Accounts

Table 2.2 shows that supplementary provision of ₹ 22,038.84 crore during 2024-25 constituted 17.10 *per cent* of the original provision as against 21.54 *per cent* in the previous year.

As can be seen from **Table 2.2,** the overall savings of the State were very high and remained between 20 and 23 *per cent* during the period 2020-25. Huge savings during the period was indicative of unrealistic budgeting where estimates were not based on the requirements provided by the units responsible for execution of schemes.

Chart 2.1 Trend showing BE, RE and Actuals



From **Chart 2.1**, it is seen that there was a divergence between the original budget *vis-à-vis* the revised estimates and actual expenditure of the State during the year 2020-21 to 2024-25. However, 2021-22 onwards this gap started narrowing.

2.2.1 Component-wise analysis of budgetary provisions and expenditure

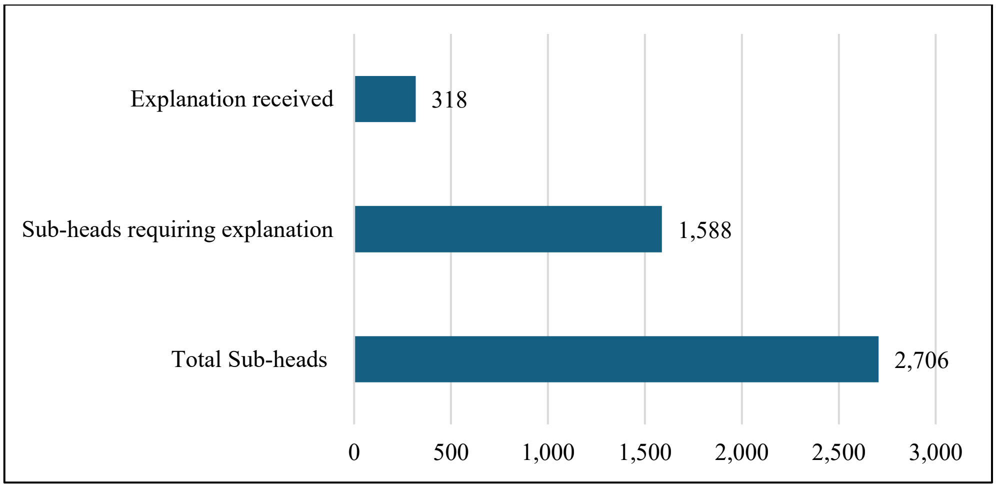
Component-wise analysis of the Budget and Expenditure for 2024-25 is summarised in **Table 2.3**. The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2**.

Table 2.3: Component-wise Budget and Expenditure for the year 2024-25

Component	Total Budget (₹ in crore)	Total Expenditure (₹ in crore)	Percentage of Total Budget	Percentage of Total Expenditure	Percentage of expenditure against the total Budget
(1)	(2)	(3)	(4)	(5)	(6=3/2*100)
Committed Expenditure	35,322.56	32,311.37	23.40	26.96	91.48
State Schemes	66,289.81	55,239.20	43.92	46.10	83.33
Central Share for CSS	15,443.62	7,796.82	10.23	6.51	50.49
State Share for CSS	11,526.63	7,347.21	7.64	6.13	63.74

As can be seen from **Table 2.3**, expenditure on CSS schemes and State share of CSS schemes, was only 50 *per cent* and 64 *per cent* of the budget allocation of ₹ 15,443.62 crore and ₹ 11,526.63 crore respectively.

Chart 2.2: Summary of Explanation for Variation in Appropriation Accounts



Source: Office of the Principal Accountant General (Accounts & Entitlement) Jharkhand

As can be seen from **Chart 2.2**, in 1,588 sub-heads (schemes) the variation between budget and expenditure was more than ten *per cent* for which explanations were required to be submitted by the departments. However, it was noticed that in 1,270 sub-heads, no explanation for variation was provided by the departments.

2.2.2 Summarised position of budget and expenditure under Grants 20 and 51

During 2024-25, Grant no. 20-Health, Medical Education and Family Welfare Department and Grant no. 51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC and BC Welfare Division) were selected for budgetary process analysis. Summarised position of budget and expenditure under Grant Nos. 20 and 51 are given below:

(A) The State Government provided a budget of ₹ 7,731.83 crore during 2024-25 under Grant No. 20-Health, Medical Education and Family Welfare Department. Out of the total budget provision, an amount of ₹ 5,237.47 crore (68 *per cent*) was spent by the Department leaving a savings of ₹ 2,494.36 crore (32 *per cent*). Further, out of the total savings of ₹ 2,494.36 crore, an amount of ₹ 2,080.32 crore was surrendered and the balance of ₹ 414.04 crore was allowed to lapse during the year 2024-25. Details of budget provisions and their utilisation are shown in **Table 2.4**.

Table 2.4: Details of budget provision, expenditure and savings under grant 20 during 2024-25

(₹ in crore)

Details	Capital Voted	Revenue Voted	Total
Original Grant	919.88	6,303.12	7,223.00
Supplementary Grant	69.31	439.52	508.83
Total Grant	**989.19**	**6,742.64**	**7,731.83**
Expenditure	439.70	4,797.77	5,237.47
Saving	549.49	1,944.87	2,494.36
Surrender	502.36	1,577.96	2,080.32
Lapse	47.13	366.91	414.04

Source: Appropriation Accounts of the Government of Jharkhand for the year 2024-25.

As can be seen from **Table 2.4**, Grant No. 20 had savings of ₹ 2,494.36 crore (revenue: ₹ 1,944.87 crore and capital: ₹ 549.49 crore) mainly under Major Heads '2210-Medical and Public Health and '4210-Capital Outlay on Medical and Public Health' under. Therefore, supplementary grant of ₹ 508.83 crore (revenue: ₹ 439.52 crore and capital: ₹ 69.31 crore) proved wholly unnecessary and could have been restricted to token amounts where necessary.

(B) The State Government provided a budget of ₹ 3,721.65 crore during 2024-25 to Grant No. 51-Department of Welfare of Scheduled Tribes, Scheduled Castes, Minorities and Backward Classes. Against the budget provision, an amount of ₹ 2,576.27 crore (69.22 *per cent*) was spent resulting in total savings of ₹ 1,145.38 crore (30.78 *per cent*). Further, out of the total savings of ₹ 1,145.38 crore, an amount of ₹ 913.85 crore was surrendered and the balance of ₹ 231.53 crore was allowed to lapse. Details of budget provision and its utilisation are given in **Table 2.5**.

Table 2.5: Details of budget provision, expenditure and savings during FY 2024-25

(₹ in crore)

Details	Capital	Revenue	Total
Original Grant	523.62	2,648.11	3,171.73
Supplementary Grant	0.00	549.92	549.92
Total Grant	**523.62**	**3,198.03**	**3,721.65**
Expenditure	351.88	2,224.39	2,576.27
Savings	171.74	973.64	1,145.38
Surrender	117.94	795.91	913.85
Lapse	53.80	177.73	231.53

Source: Appropriation Accounts of the Government of Jharkhand for FY 2024-25

In view of the final savings of ₹ 1,145.38 crore (revenue: ₹ 973.64 crore and capital: ₹ 171.74 crore), supplementary grant of ₹ 549.92 crore (revenue: ₹ 549.92 crore) proved wholly unnecessary and could have been restricted to token amounts, where necessary. Savings occurred mainly under Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PMJANMAN) (₹ 41.00 crore), Pre Matric Scholarship for OBCs (₹ 111.00 crore), Post Matric Scholarship for

OBCs (₹237.00 crore), Post Matric Scholarship for STs (₹153.00 crore), Grant for special central assistance (additional central assistance) (₹100.00 crore).

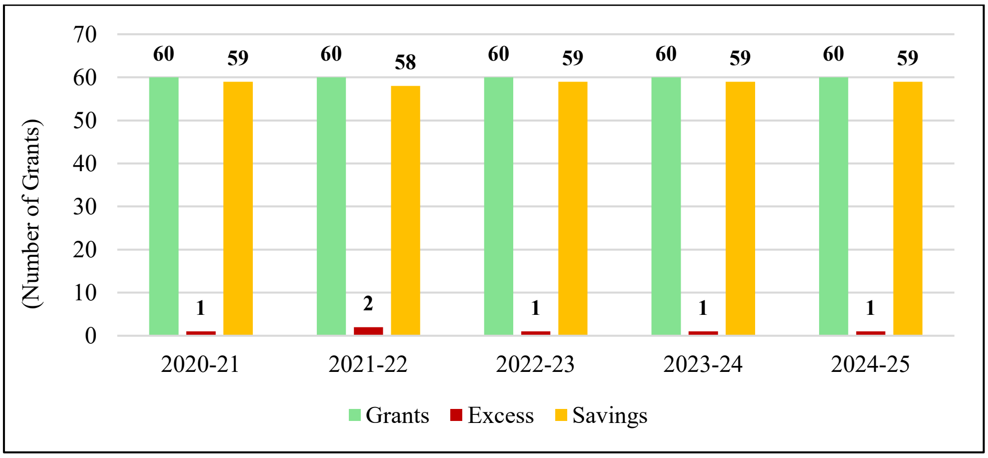
2.3 Budget marksmanship

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses, and savings provides valuable insights into the efficiency of budget execution and financial management by the State. It has been depicted in **Chart 2.3**.

Chart 2.3: Year-wise Grants, Excesses, and Savings



The expenditure composition outturn for the FY 2024-25 is given in **Table 2.6**.

Table 2.6: Expenditure composition overall deviation-FY 2024-25

Section	Overall Deviation (*per cent*)	Range of Deviation (*per cent*)	Number of Grants
Revenue (voted)	9.03	0 to ± 25	25
	34.95	± 25 to ± 50	21
	61.98	± 50 to ± 100	8
	103.32	≥ 100	1
Capital (Voted)	11.58	0 to ± 25	14
	32.87	± 25 to ± 50	9
	61.40	± 50 to ± 100	16
Revenue (Charged)	8.67	0 to ± 25	4
	31.46	± 25 to ± 50	2
	-	± 50 to ± 100	0
Capital (Charged)	9.84	0 to ± 25	1
	-	± 25 to ± 50	0
	-	± 50 to ± 100	0
No provision was, however, made in respect of 20 grants of the Capital section.			

In the Revenue section, the deviation in outturn compared with BE was between 8.67 *per cent* and 103.32 *per cent*. This was due to deviation between 0 and (+/-) 25 *per cent* in 29 grants, between (+/-) 25 *per cent* to (+/-) 50 *per cent* in 23 grants, between (+/-) 50 *per cent* to (+/-) 100 *per cent* in eight grants and more than 100 *per cent* in one grant. During 2024-25, there was deviation between (+/-) 25 *per cent* to (+/-) 100 *per cent* in 31 grants in comparison to 28 grants in the previous year.

In the Capital section, the deviation in outturn compared with BE was between 9.84 *per cent* and 61.40 *per cent*. This was due to deviation between 0 and (+/-) 25 *per cent* in 15 grants, between (+/-) 25 *per cent* to (+/-) 50 *per cent* in nine grants and between (+/-) 50 *per cent* to (+/-) 100 *per cent* in 16 grants. During 2024-25, deviation between (+/-) 25 *per cent* to (+/-) 100 *per cent* was in 25 grants in comparison to 19 grants in previous year, under capital section.

Large deviation in expenditure outturn in more grants was indicative of preparation of budget without obtaining realistic estimates from the field units responsible for execution of work.

2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re-appropriations distinctly on gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.5 Budgetary and accounting process

2.5.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Rule 114 of the Jharkhand Budget Manual provides that expenditure on a new scheme should not be incurred without provision of funds except after obtaining additional funds by supplementary grant. It was, however, observed that an expenditure of ₹ 246.52 crore (**Table 2.7**), was incurred under one sub-head in Grant No.14-Repayment of Loans during the year 2024-25 without having any provision in the original budget estimates/ supplementary demands and without issuing any re-appropriation orders to this effect.

Table 2.7: Expenditure without Budget Provision or Re-appropriation

(₹ in crore)

Sl. No.	Grant Number	Grant Name / Description	Head of account	Expenditure incurred	Expenditure without provision
1	14	Repayment of Loans	6004-09-101-02	246.52	(+) 246.52
Total				**246.52**	**(+) 246.52**

Further analysis of accounts revealed that budget provision was made erroneously under Head '6004-09-101-01- Block Loans received from

1989-90' in place of '6004-09-101-02- Block Loans received from 01.04.2017' leading to excess as shown in **Table 2.7**.

2.5.2 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

A. Excess expenditure during the current year

There was an excess disbursement of ₹ 306.62 crore over the authorisation made by the State Legislature under one Appropriation during 2024-25 as indicated in **Table 2.8**.

Table 2.8: Excess expenditure during 2024-25 requiring regularisation

(₹ in crore)

Grant No.	Grant detail	Excess required to be regularised
15	Pension	306.62
Total		**306.62**

Source: Appropriation Accounts

B. Regularisation of excess expenditure of previous financial years

Excess disbursements pertaining to previous years pending regularisation by the State Legislature are shown in **Table 2.9**.

Table 2.9: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Grant/ Appropriation	Grant/ Appropriation name	Excess required to be regularised
2001-02	25	Institutional Finance and Programme Implementation Department	*
	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
	15	Pension	200.60
	25	Institutional Finance and Programme Implementation Department	^
2012-13	7	Vigilance	0.07
	14	Repayment of Loans	556.01
	15	Pension	703.44
	42	Rural Development Department	3.66
2013-14	13	Interest Payment	139.42
	14	Repayment of Loans	181.58
	15	Pension	373.05
2014-15	13	Interest Payment	191.68
	42	Rural Development Department	169.53
2016-17	14	Repayment of Loans	10.42
	32	Legislative Assembly	0.33

Year	Number of Grant/ Appropriation	Grant/ Appropriation name	Excess required to be regularised
2017-18	13	Interest Payment	193.69
	15	Pension	71.81
2019-20	13	Interest Payment	120.64
	15	Pension	192.68
2020-21	13	Interest Payment	144.95
2021-22	13	Interest Payment	98.89
	15	Pension	189.97
2022-23	14	Repayment of Loans	15.92
2023-24	15	Pension	268.02
Total			**4,046.43**

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

To strengthen legislative oversight over the expenditure from the Consolidated Fund of the State, these excess expenditures (₹ 4,046.43 crore) need to be regularised at the earliest and measures to contain recurrence of such excess need to be taken by the State Government.

Excess expenditure over provisions amounting to ₹ 8,120.12 crore upto 2010-11 was regularised by the State Legislature (13 January 2014) on the recommendations of the Public Accounts Committee (PAC). Thereafter, excess expenditure over provisions has not been regularised, due to lack of recommendations by the PAC.

2.5.2.1 Persistent excesses expenditure in certain Grants

Audit scrutiny revealed that excess expenditure was incurred mainly under Appropriations 13 &14 and Grant 15 during the last five years as shown in **Table 2.9**.

Excesses during 2021-22 (₹ 189.97 crore), 2023-24 (₹ 268.02 crore) and 2024-25 (₹ 306.62 crore) occurred in Grant No. 15, Major head 2071-Pensions and other Retirement benefits.

Similarly, excess of ₹ 144.95 crore and ₹ 98.89 crore occurred under '2049-Interest Payments.' during 2020-21 and 2021-22 respectively, mainly for payment of interest on block loans, loans for other non-plan items and loans from Rural Electrification Corporation.

2.5.3 Unnecessary and excessive Supplementary Grants

Rule 117 of the Jharkhand Budget Manual (BM), states that supplementary grants should be obtained in consultation with the Finance Department to meet new specific items of expenditure or to cover probable excesses in the voted grant. Further, as per comments below Rule 57 of BM, the officer responsible for preparing the estimates should be sure that there is no provision for a greater sum than that which can be spent.

It was noticed that in 46 cases (***Appendix 2.1)*** even though supplementary provisions of ₹ 5,407.00 crore were made during the year 2024-25, expenditure did not come up to the original provisions. Similarly, supplementary provisions of ₹ 16,122.96 crore in 16 cases (more than ₹ two crore in each case) proved excessive (***Appendix 2.2***) as the full amount of supplementary provisions could not be utilised.

The State Government (25 November 2025) stated that budget estimation, monitoring and control mechanism would be strengthened.

Analysis of detailed review of grants is given below:

(A) Scrutiny of records of Grant 20- Health, Medical Education and Family Welfare Department revealed that during FY 2024-25, the Department had utilised only ₹ 1,258.12 crore out of the total provision of ₹ 1,610.33 crore under 16 schemes, leading to savings of ₹ 352.21 crore. Despite non-utilisation of the original provisions, additional funds amounting to ₹ 144.77 crore, were provided to these schemes through supplementary budget in violation of the provisions of the BM. Details are given in **Table 2.10**.

Table 2.10: Avoidable supplementary provisions

(₹ in crore)

Sl. No.	Head	Original	Expenditure	Savings	Supplementary
1	2210-01-001-A4	56.74	45.23	11.51	2.24
2	2210-01-110-71	35.00	32.25	2.75	15.00
3	2210-01-110-A3	274.03	272.03	2.00	43.10
4	2210-01-796-85	8.00	5.33	2.67	0.35
5	2210-03-101-02	91.02	72.01	19.01	9.34
6	2210-03-103-21	475.47	371.81	103.66	2.96
7	2210-03-110-04	69.60	44.52	25.08	0.03
8	2210-04-103-01	0.63	0.52	0.11	0.04
9	2210-05-105-04	0.50	0.48	0.02	0.06
10	2210-05-105-39	113.52	94.89	18.63	1.30
11	2210-06-101-13	2.94	2.05	0.89	0.13
12	2210-06-102-01	3.07	2.95	0.12	0.30
13	2211-00-103-01	6.36	6.05	0.31	0.07
14	2251-00-090-07	5.95	5.85	0.10	0.54
15	4210-01-110-26	2.50	1.33	1.17	0.09
16	4210-01-110-45	465.00	300.82	164.18	69.22
Total		**1,610.33**	**1,258.12**	**352.21**	**144.77**

Source: Appropriation Accounts of the Government of Jharkhand for the year 2024-25.

(B) Further, scrutiny of records of Grant no. 51-Scheduled Tribe, Scheduled Castes, Minority and Backward Class Welfare Department (ST, SC, Minority and BC Welfare Division) revealed that the Department had utilised only ₹ 197.00 crore out of the original provision of ₹ 231.61 crore in eight schemes leading to savings of ₹ 34.61 crore during the financial year 2024-25. Despite non-utilisation of original provisions, additional funds, amounting to ₹ 21.83 crore, had been provided to these schemes through supplementary budget. Details are given in **Table 2.11**.

Table 2.11: Avoidable supplementary provision

(₹ in crore)

Sl. No.	Scheme	Original	Expenditure out of original provision	Supplementary Provision
1	2225-01-001-01-Direction and Administration	42.81	21.40	1.50
2	2225-01-789-13- Cycle Scheme	19.00	17.50	3.50
3	2225-02-277-26-Jharkhand Tribal Research Institute, Ranchi	2.81	2.73	0.17
4	2225-02-277-69- Paharia Day School	2.68	2.31	0.25
5	2225-02-282-01- Ayurvedic Thakkar Leprosy Prevention Centre	2.31	2.17	0.01
6	2225-02-796-13- Cycle Scheme	26.00	23.80	5.80
7	2225-03-277-10- Cycle Scheme	31.00	28.60	5.60
8	2225-03-796-89- Pre Matric Scholarship (Class I to VIII)	105.00	98.49	5.00
Total		**231.61**	**197.00**	**21.83**

Source: Detailed Appropriation Accounts for 2024-25

It indicates that the proposals for supplementary budget were sent to the Finance Department without assessing the actual requirement.

2.5.4 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024-25, re-appropriation orders under 28 grants amounting to ₹ 867.14 crore were issued.

In five schemes, **(*Appendix 2.3*)** augmentation of provision proved unnecessary/excessive because expenditure either did not come up to the level of the original/supplementary budget provision or the amount re-appropriated was only partially utilised.

2.5.5 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

Budget proposals should strive to optimize all foreseeable expenditure to appropriate spending levels so as to balance the quality of expenditure and reduce under-utilisation of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

Analysis of grants and appropriations revealed that in 25 cases (under 22 grants) during the year 2024-25, savings (excluding surrenders) exceeded ₹ 100 crore in each case (***Appendix 2.4)***. It was further noticed that in three grants, no expenditure *vis-à-vis* the total grant, amounting to ₹ 24.32 crore, was incurred during the year 2024-25, as shown in **Table 2.12**.

Table 2.12: Entire grant remaining unutilised during the financial year 2024-25

(₹ in crore)

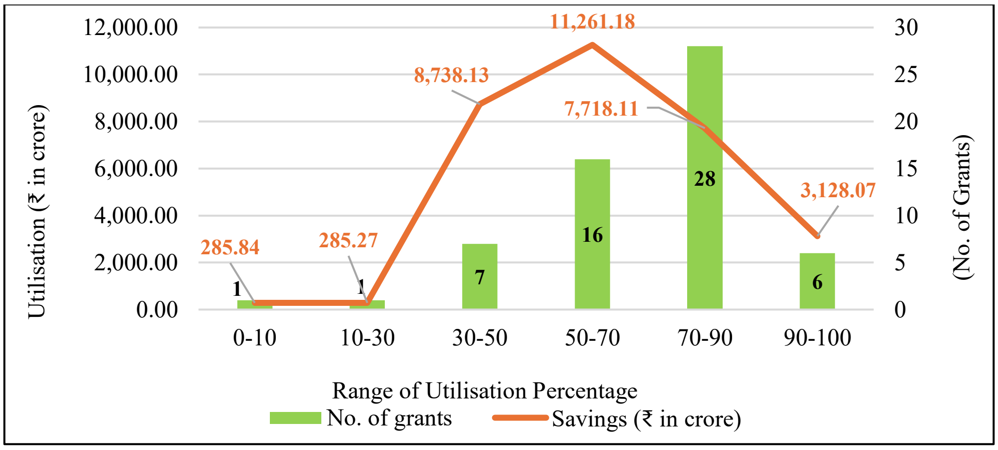
Sl. No.	Number and name of grant	Amount
1	35-Planning and Development Department (Capital – Voted)	0.19
2	45-Information Technology and e-Governance Department (Capital – Voted)	19.13
3	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division) (Capital – Voted)	5.00
Total		**24.32**

Source: Appropriation Accounts

Further, it was also observed that in 28 cases under 23 grants, there were persistent savings exceeding ₹ 100 crore in each case (***Appendix 2.5)*** during 2022-23 to 2024-25.

Detail of grants, grouped by the percentage of utilisation, along with total savings during 2024-25 has been shown in ***Appendix 2.6*** and **Chart 2.4**.

Chart 2.4: The distribution of the number of Grants/Appropriations grouped by the percentage of savings along with total savings



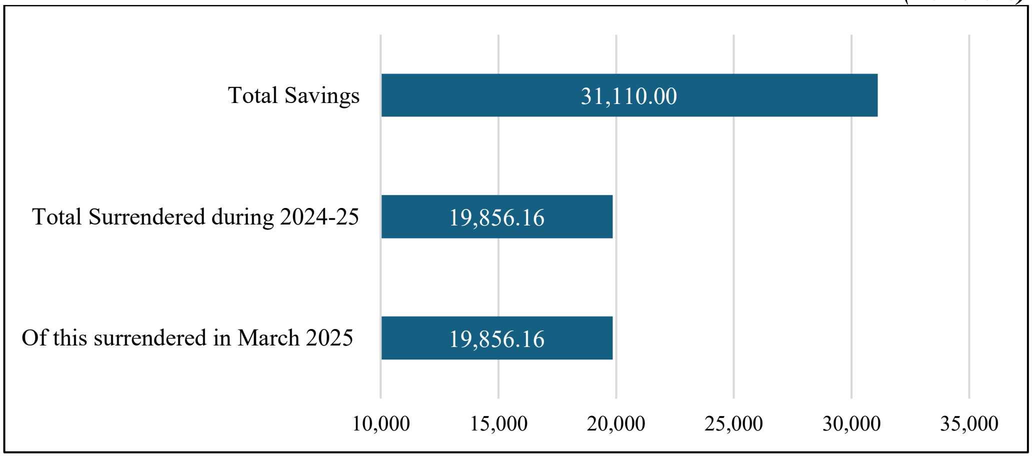
Source: Appropriation Accounts

It was noticed that ₹ 11,560.49 crore out of savings of ₹ 31,101.04 crore under 52 Grants and four Appropriations (***Appendix 2.7)*** were not surrendered. Details of savings (exceeding ₹ 100 crore in each case) surrendered in March 2025 is given in ***Appendix 2.8***.

Further, amount of total savings, surrender of savings and surrender made in March 2025 are shown in **Chart 2.5**.

Chart 2.5: Savings and surrenders for the year 2024-25

(₹ in crore)



Source: Appropriation Accounts

It can be seen from **Chart 2.5** that only ₹ 19,856.16 crore (63.83 *per cent*) of the savings were surrendered during 2024-25. The entire amount was surrendered in March 2025.

The State Government stated (25 November 2025) that budget estimation, monitoring and control mechanism would be strengthened.

2.5.6 Misclassification between Revenue Expenditure and Capital Expenditure

As per Rule 30 of Government Accounting Rules 1990, expenditure that results in the creation of concrete, material, and permanent assets should be classified as capital expenditure.

During the financial year 2024-25, the State Government had booked ₹ 18,409.97 crore as Capital Expenditure (CE). During examination, it was noticed that out of ₹ 18,409.97 crore, expenditure on GIA of Revenue nature amounting to ₹ 2,879.71 crore had been booked as Capital Expenditure. Out of ₹ 2,879.71 crore, ₹ 2,803.31 crore was booked for creation of assets, ₹ 22.68 crore booked for Cash Relief, ₹ 51.20 crore as GIA (Non-Salary), ₹ 2.00 crore as Scholarship & Stipend and ₹ 0.52 crore on Motor Vehicle Fuel and Repair. As per Rule 31 (2) (b) of Government Accounting Rules, 1990, the Revenue Account should bear all charges relating to such expenditure. The remaining amount of ₹ 2,803.31 crore had been transferred for creation of assets by entities other than the Government of Jharkhand. In accordance with Note below Rule 30(1) of GAR 1990, this amount is to be classified as Revenue Expenditure.

Similarly, an amount of ₹ 42.45 crore spent on 'Purchase of New Motor Vehicle', was incorrectly booked under Revenue Section instead of Capital Section.

The net impact of misclassification of ₹ 2,837.26 crore resulted in overstatement of Revenue Surplus to that extent. As a result, (post- audit) the Revenue Surplus of the State would be ₹ 5,086.31 crore in place of ₹ 7,923.57 crore shown in the accounts. Further, due to impact of misclassification, Capital Expenditure was also overstated to that extent. Therefore, post-audit the Capital Expenditure of the State would be ₹ 15,572.71 crore in place of ₹ 18,409.97 crore shown in the accounts.

The State Government assured (25 November 2025) that necessary corrections would be made in the upcoming budget cycle.

2.5.7 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives taken up by the Government are wholly or partially not executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, *etc*. It was observed that under seven schemes, there was revised outlay of ₹ 23.26 crore but no expenditure was incurred resulting in non-implementation of schemes as shown in ***Appendix 2.9***.

2.5.7.1 Review of Child Budget

Based on the United Nations Convention on the Rights of the Child (UNCRC) 1989, the Government of Jharkhand announced a Child Welfare Budget in 2024-25.

According to census 2011, in Jharkhand, the population of children aged 0-18 years was 1.46 crore which was 44.25 *per cent* of the total population of the State. Of these, 75.66 lakhs were boys and 70.34 lakhs were girls. As of

January 2024, the population of children was estimated to have increased to 1.79 crore which is 41.61 *per cent* of the total population. Of this, 86 lakhs are estimated to be girls and 92 lakhs to be boys.

Child budget, related to welfare schemes for children, was introduced in the Annual Budget of 2024-25 with budgetary provisions under some departments for child specific schemes and programs.

These schemes and programmes were to be implemented by various departments as given in **Table 2.13.**

Table 2.13: Budgetary provisions made for child welfare schemes

(₹ in crore)

Sl. No.	Name of Department	Budget Estimate	Expenditure
1	School Education and Literacy Department	3,143.88	1,018.84
2	Health, Medical Education and Family Welfare Department	1,818.86	1,466.86
3	Women, Child Development and Social Security Department	1,993.07	1,044.19
4	Scheduled Tribes, Scheduled Castes, Minorities and Backward Classes Welfare Department	1,881.50	1,243.74
5	Urban Development and Housing Department	29.38	29.38
Total		**8,866.69**	**4,803.01**

Since, specific heads of accounts were not shown in the child budget documents and the name of schemes provided in the child budget and in the general budget did not match. Therefore, expenditure on schemes related to children, as identified from the nomenclature of the sub heads, were analysed.

2.5.8 Rush of expenditure

Rule 62 (3) of the General Financial Rules read with Rule 113 of Jharkhand Budget Manual provides that rush of expenditure, particularly in the closing months of the financial year, is regarded as a breach of financial propriety and should be avoided. Details of rush of expenditure in the State is given in **Table 2.14**.

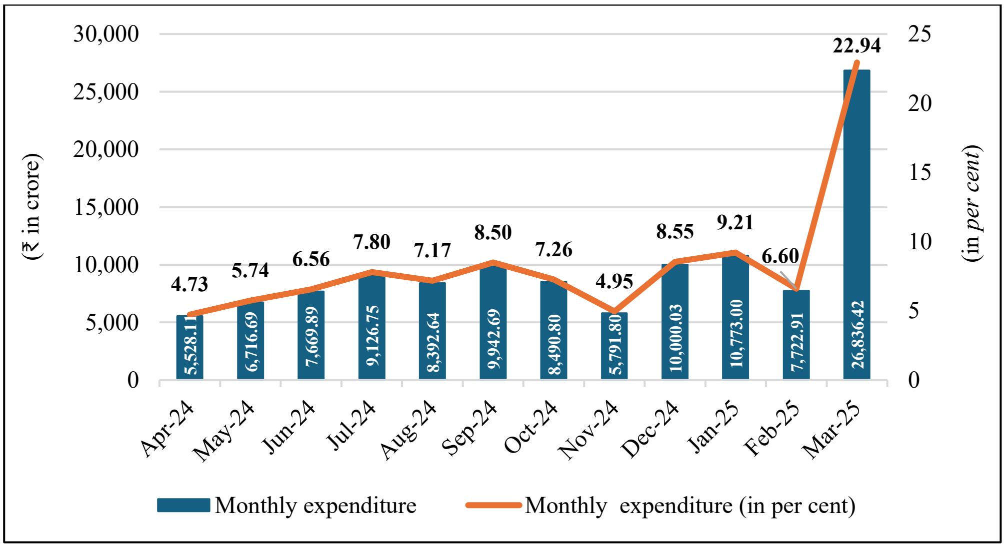
Table 2.14: Rush of Expenditure during FY 2024-25

	Amount ***(₹ in crore)***	**Percentage of Total Expenditure in the year**
Last quarter of the year (Jan to March 2025)	46,146.38	38.49
Last month of the year (March 2025)	27,440.17	22.89

Maintaining a steady pace of expenditure throughout the year is a crucial component of public financial management. Rush of expenditure at the fag end of the financial year was not only against the provisions of the Budget Manual but increases the chance of poorly planned expenditure.

Trends of total monthly expenditure during financial year 2024-25, are shown in **Chart 2.6**.

Chart 2.6: Trend analysis of expenditure (Month-wise)



Source: Monthly Civil Accounts of Jharkhand

The monthly expenditure trend depicted in the chart indicates a pronounced skewness towards the last quarter of the financial year, particularly in March.

2.5.8.1 Grant No. 20-Health, Medical Education and Family Welfare Department

It was observed that, out of the total expenditure of ₹ 5,237.38 crore, expenditure of ₹ 2,082.55 crore (40 *per cent*) was incurred during the last quarter (January to March 2025) and expenditure of ₹ 989.29 crore (19 *per cent*) in the month of March 2025.

Further scrutiny revealed that, in 55 out of 144 sub-heads, expenditure (₹1,679.48 crore) during the last quarter ranged between 42 and 100 *per cent*. In 28 out of the 144 sub-heads, expenditure (₹ 662.02 crore) in the month of March ranged between 32 and 100 *per cent* of the total expenditure.

In the test-checked units, it was noticed that the expenditure under various heads ranged between 36 to 100 *per cent* during last quarter (***Appendix 2.10***) and 25 to 100 *per cent* in the month of March (***Appendix 2.11***).

Test-check of expenditure from the Single Nodal Accounts (SNAs) maintained by selected units also revealed that a significant portion of the expenditure (ranging between 33 *per cent* to 64 *per cent* and 20 *per cent* to 58 *per cent*) was incurred during the last quarter and in the last month of the financial year respectively. Details are given in **Table 2.15**.

Table 2.15: Rush of expenditure (SNAs)

(₹ in crore)

Sl. No.	Name of Offices	Total expenditure	Expenditure in the last quarter	Expenditure in March
1	National Health Mission (NHM), Jharkhand (State)	1,614.25	683.76 (*42%*)	376.67 (*23%*)
2	NHM (Hqr)	213.19	135.79 (*64%*)	124.41 (*58%*)
3	Civil Surgeon cum CMO, Dhanbad	70.91	30.91 (*44%*)	15.43 (*22%*)
4	Civil Surgeon cum CMO, Khunti	37.23	12.33 (*33%*)	9.48 (*25%*)
5	Civil Surgeon cum CMO, Jamshedpur	75.89	28.35 (*37%*)	1.52 (*20%*)
6	Sadar Hospital, Jamshedpur	1.57	0.78 (*49%*)	0.57 (*36%*)
7	Civil Surgeon cum CMO, Saraikela-Kharsawan	50.97	19.67 (*39%*)	11.67 (*23%*)
8	Civil Surgeon cum CMO, Bokaro	72.06	31.86 (*44%*)	15.54 (*21%*)
9	Sadar Hospital, Bokaro	5.12	1.92 (*38%*)	1.65 (*32%*)
10	Sadar Hospital, Ranchi	2.72	0.97 (*36%*)	0.59 (*22%*)
Total		**2,143.91**	**943.49 (*44%*)**	**560.38 (*26%*)**

Source: Data provided by District Accounts Managers (DAM), office of the Civil Surgeon cum Chief Medical Officers

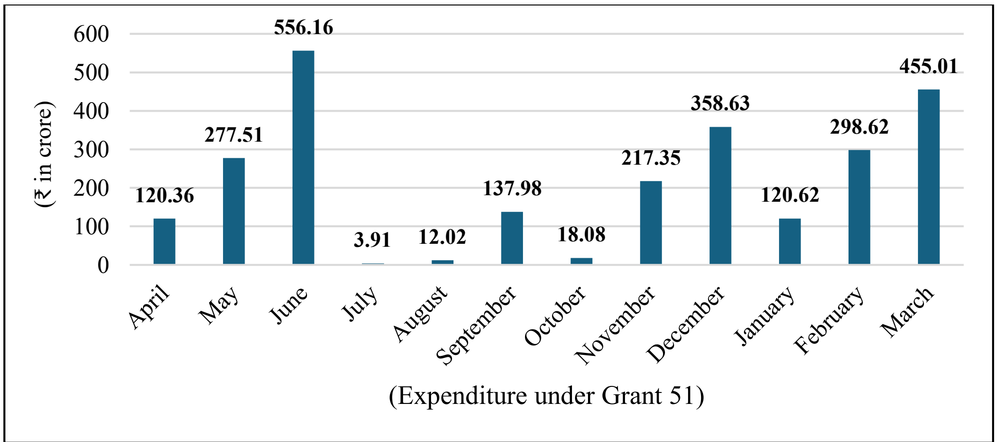
2.5.8.2 Grant No. 51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)

Out of the total expenditure of ₹ 2,576.27 crore in FY 2024-25, ₹ 455.01 crore (18 *per cent*) was spent in the month of March 2025, and ₹ 875.05 crore (34 *per cent*) was spent in the last quarter of the year as shown in **Table 2.16**.

Table 2.16: Rush of expenditure in Grant 51

	Amount (*₹ in crore*)	Percentage of Total Expenditure
Last quarter of the year (Jan to March 2025)	874.25	33.93
Last month of the year (March 2025)	455.01	17.66

Chart 2.7: Month-wise expenditure under Grant No. 51 during 2024-25



Source: Dashboard of PAG (A&E) Jharkhand

In the test-checked units, it was noticed that expenditure ranged between 25 and 100 *per cent* in the month of March under 100 sub-heads, which was against the provisions of financial rules, as detailed in ***Appendix2.12***.

2.6 Implementation of CSS Schemes in the State

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received, to the concerned SNA's account, along with the corresponding State share.

The State Government is managing expenditure on CSS through Single Nodal Agencies. Separate bank accounts are being maintained in Scheduled Commercial Banks as detailed in the following paragraphs.

2.6.1 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each CSS through SNA accounts for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government was required to transfer the Central Share received along with the corresponding State share to the concerned SNA's account within 30 days of receipt of Central share.

Analysis of Voucher Level Computerisation (VLC) data in the Office of the PAG (A&E) with the SNA PFMS report revealed discrepancies in transfer of Central and State share to SNA accounts, as shown in **Table 2.17**.

Table 2.17: Discrepancies in Central and State share transfer

(₹ in crore)

Source of Data	Central share received	Central share transferred	State share transferred	Less (-)/excess (+) amount released by State
VLC	6,714.05	7,769.36	7,115.10	(+) 1,055.31
SNA PFMS Report	6,453.77	6,151.83	5,114.43	(-) 301.94
Difference	**260.28**	**1,644.99**	**2,232.78**	**(+) 753.37**

Source: Notes to Finance Accounts

As can be seen from **Table 2.17**, there was a significant difference between the figures of the VLC and the PFMS report. This was seen to be due to variation between the amounts booked in VLC based on clearance memo received from RBI and the amounts reflected in the PFMS.

2.6.1.1 Issues noticed during analysis of Grant No. 20-Health, Medical Education and Family Welfare Department

(i) Discrepancy in figures of expenditure in Single Nodal Account

As per the expenditure details provided by the National Health Mission (NHM), Ranchi (Headquarters) for the year 2024-25, an amount of ₹ 491.93 crore was shown as spent by seven out of the eight selected units whereas, as per expenditure report provided by the District Rural Health Societies (DRHSs) working under Civil Surgeon (CS)-cum-Chief Medical Officers (CMOs), expenditure incurred by these units was only ₹ 476.62 crore, as detailed in **Table 2.18**.

Table 2.18: Details of expenditure in selected units

(₹ in crore)

Sl. No.	Name of units	Expenditure as per NHM, Ranchi (Hqr)	Expenditure as per DRHSs	Difference	Remarks
1	DRHS, Dhanbad	71.90	70.91	0.99	
2	DRHS, Khunti	36.59	37.23	(-) 0.64	
3	DRHS, Jamshedpur	77.83	75.89	1.94	
4	DRHS, Saraikela	51.97	50.97	1.00	
5	DRHS, Hazaribag	65.90	-	-	Details of SNA not provided
6	DRHS, Gumla	63.48	59.56	3.92	
7	DRHS, Bokaro	72.48	72.06	0.42	
8	DRHS, Ranchi	117.68	110.00	7.68	
Total		**557.83**	**476.62**	**15.31**	

Source:* *Expenditure reports provided by NHM, Ranchi and selected units.

District Rural Health Societies therefore need to reconcile their expenditure with the National Health Mission at the State level.

2.6.1.2 Issues noticed during analysis of Grant No. 51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC and BC Welfare Division)

(i) Unutilised amount not transferred to Single Nodal Accounts

Paragraph 13 of the guidelines (March 2021) regarding Single Nodal Accounts states that after the opening of the SNA for the scheme, and before opening a zero-balance subsidiary account for implementing agencies or granting them drawing rights from the State Local Administration account, implementing agencies at all levels shall return all unutilized funds lying in their accounts to the single nodal account of the State Local Administration. It will be the responsibility of the State Government concerned to ensure that all the unutilised funds are returned to the single nodal account by all the implementing agencies.

Scrutiny of records of the office of the District Welfare Officers in eight districts revealed that 12 separate single nodal accounts (child accounts) each, was being operated in the name of the District Welfare Officer for 12 CSS. It was noticed that unutilised funds related to these schemes, kept in other bank/PL accounts, were not transferred to the SNAs as detailed in **Table 2.19**.

Table 2.19: Unutilised funds not transferred to single nodal accounts

(₹ in lakh)

Sl. No.	District	Office/DDOs	Name of CSS	Amount kept in	Amount Not deposited in SNA A/cs
1	Khunti	District Welfare Officer, Khunti	Pradhan Mantri Jan Vikas Karyakram (Multi Sectoral Development Programme)	PL	4.27
2				PL	102. 00
3			Post Matric Scholarship (ST)	PL	105.90
4			Post Matric Scholarship (SC)	PL	37.37
5			Post Matric Scholarship (BC)	PL	0.27
6			Post Matric Scholarship	Cashbook	7.23
7			Strengthening of machinery for enforcement of protection of civil right	PL	5.45
8			Special Central Assistance to Tribal Sub Scheme	PL	15.37
Total (A)					**277.86**
1	Saraikela-Kharsawan	District Welfare Officer, Saraikela-Kharsawan	Development of Particularly Vulnerable Tribal Group (CCD)	PL	296.15
2			Post Matric Scholarship	Cashbook	609.01

Sl. No.	District	Office/DDOs	Name of CSS	Amount kept in	Amount Not deposited in SNA A/cs
Total (B)					**905.16**
1	West Singhbhum	District Welfare Officer, Chaibasa	Post Matric Scholarship (ST)	PL	0.14
2			Post Matric Scholarship (SC)	PL	0.26
3			Post Matric Scholarship (BC)	PL	0.85
4			Post Matric Scholarship	Cashbook	115. 00
5			Strengthening of machinery for enforcement of protection of civil right	Cashbook	16.50
Total (C)					**132.75**
1	Sahibganj	District Welfare Officer, Sahibganj	PMJVK (MSDP)	PL	351.15
2			Strengthening of machinery for enforcement of protection of civil right	Cashbook	6. 88
3			Post Matric Scholarship (SC/ST)	PL	54. 24
4			Post Matric Scholarship (OBC)	PL	0.56
5			Special Central Assistance to Tribal Sub-plan	Cashbook	331.07
Total (D)					**743.90**
1	Ranchi	District Welfare Officer, Ranchi	Special Central Assistance to Tribal Sub	PL	0.24
2			Post Matric (ST & SC)	PL	85.31
3			Post Matric (BC)	PL	11.87
4			Post Matric Scholarship	Cashbook	72.76
Total (E)					**170.18**
1	Garhwa	District Welfare Officer, Garhwa	Post Matric Scholarship	Cashbook	44.29
2			Strengthening of machinery for enforcement of protection of civil right	Cashbook	1.56
Total (F)					**45.85**
1	Gumla	District Welfare Officer, Gumla	Special Central Assistance to Tribal Sub Plan	PL	54.98
2			Special Central Assistance to Tribal Sub Plan	Cashbook	525.86
3			Post Matric Scholarship	PL	22.22
Total (G)					**603.06**
1	Lohardaga	District Welfare Officer, Lohardaga	Special Central Assistance to Tribal Sub Plan	PL	78.09
2			Post Matric Scholarship	Cashbook	0.26
Total (H)					**78.35**
Grand Total (A+B+C+D+E+F+G+H)					**2,957.11**

It was noticed that the previous balance of ₹ 29.57 crore of these schemes was not transferred to the SNAs as of September 2025 in the eight districts.

(ii) Significant balance of ₹ 596.03 crore in the Single Nodal Account

Paragraph 12 of the guidelines (March 2021) of Single Nodal Accounts states that at the beginning of any financial year, Ministries/Departments shall release no more than 25 *per cent* of the amount allocated for a Centrally Sponsored Scheme for that financial year to a State. As per guidelines, the additional Central share will be released subject to transfer of the designated State share to the Single Nodal Account and utilisation of at least 75 *per cent* of the previously released funds (both State and Central shares).

During scrutiny of records of Grant no 51, it was observed that 18 separate single nodal accounts (parent accounts) were being operated in the Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department for

18 CSS. Out of these 18 SNAs, significant balances were noticed at the end of 2024-25 in 13 accounts as detailed in **Table 2.20**.

Table 2.20: Significant balances in the Single Nodal Accounts

(₹ in crore)

Sl. No.	SNA Scheme	Amount (Allotment+ OB)	Expenditure	Balance	Funds utilised (*per cent*)
1	Jharkhand Special Central Assistance (SCA) to Tribal Sub Scheme (TSS)	330.77	30.07	300.70	9.09
2	Pre Matric Scholarship (OBC)	95.88	91.51	4.37	95.44
3	Post Matric Scholarship (OBC)	717.13	705.04	12.09	98.31
4	Pre Matric Scholarship (SC)	30.69	17.11	13.58	55.75
5	Post Matric Scholarship (SC)	61.50	32.06	29.44	52.13
6	Pre Matric Scholarship (ST)	99.38	73.13	26.25	73.59
7	Post Matric Scholarship (ST)	490.12	336.97	153.15	68.75
8	Jharkhand Tribal Research Institute (Support to TRI)	2.57	2.47	0.10	96.11
9	Strengthening of Machinery for Enforcement of Protection of Civil Rights	2.93	2.28	0.65	77.82
10	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana	45.18	21.42	23.76	47.41
11	Development of Particularly Vulnerable Tribal Groups	13.27	4.33	8.94	32.63
12	Pradhan Mantri Jan Jaati Adivasi Nyaya Maha Abhiyan	2.12	0.62	1.50	29.25
13	Pradhan Mantri Jan Vikas Karyakram	25.09	3.60	21.49	14.35
Total		**1,916.63**	**1,320.61**	**596.02**	**68.90**

Source: Records of ST, SC, Minority and Backward Class Welfare Department

It can be seen from **Table 2.20** that 13 Centrally Sponsored Schemes received allocation of ₹ 1,916.63 crore of which ₹ 1,320.61 crore was spent during the year leaving a balance of ₹ 596.02 crore (31.10 *per cent*). Further, it was observed that utilisation of funds was less than 75 *per cent* in nine out of 13 SNAs.

Scrutiny of records of the test-checked units revealed that five out of eight districts operating single nodal accounts had utilised less than 75 *per cent* of total allocation as detailed in ***Appendix 2.13***.

(iii) Late transfer of interest earned on Central share of schemes

As per GoI instructions (15 July 2022) regarding the procedure for remitting the interest earned from the funds released in the SNA, the State should calculate, in the first week of April, the interest received in the single nodal account in the previous financial year for each centrally sponsored scheme. The interest earned shall be apportioned by the SNA between the Central Government and the State Governments as per the approved funding pattern of the CSS and shall be deposited in the respective Consolidated Fund.

During scrutiny of Single Nodal Accounts operated by the Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department, it was noticed that during 2022-23 to 2024-25, interest received against the Central Share in various SNAs were deposited into the Consolidated Fund of India with delays ranging from 21 to 247 days as detailed in ***Appendix 2.14***.

The ST, SC, Backward Class Welfare Department did not comply with the instructions of GoI regarding calculation and transfer of interest in the first week of April.

(iv) Significant difference between closing balance of the cash book and Single Nodal Account

As per instructions issued (06 November 2019) by the Finance Division, Planning-cum-Finance Department, GoJ, every month Cash Book balance should be reconciled with the bank balance. In case of any difference, bank reconciliation statement should be prepared to ascertain reasons for the difference.

During examination, it was noticed that, in 12 out of 13 SNAs, there was a significant difference between the Cash Book balances and the bank balances regarding SNAs totalling to ₹ 379.39 crore as on 31 March 2025. Detail shown in **Table 2.21**.

Table 2.21: Differences between closing balances in Cash Book and SNAs

(₹ in lakh)

Sl. No.	SNA Scheme	Balance as per cashbook	Balance as per SNA	Difference
1	Jharkhand Special Center Assistance (SCA) to Tribal Sub Scheme (TSS)	18,914.33	29,717.61	(-) 10,803.28
2	Pre Matric Scholarship (OBC)	0.00	497.16	(-) 497.16
3	Post Matric Scholarship (OBC)	0.00	891.67	(-) 891.67
4	Pre Matric Scholarship (SC)	0.00	1,358.59	(-) 1,358.59
5	Post Matric Scholarship (SC)	485.49	3,012.05	(-) 2,526.56
6	Pre Matric Scholarship (ST)	0.00	2,704.27	(-) 2,704.27
7	Post Matric Scholarship (ST)	312.83	14,738.25	(-) 14,425.42
8	Jharkhand Tribal Research	7.52	12.31	(-) 4.79
9	Strengthening of Machinery for Enforcement of Protection of Civil Rights	12.51	80.54	(-) 68.03
10	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana	0.00	1,896.06	(-) 1,896.06
11	Development Of Particularly Vulnerable Tribal Groups (CCD)	15.52	876.42	(-) 860.90
12	Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan	150.00	150.00	0.00
13	Pradhan Mantri Jan Vikas Karyakram	137.06	2,039.25	(-) 1,902.19
Total		**20,035.26**	**57,974.18**	**(-) 37,938.92**

No specific reason was provided for the huge difference between the balances in the Cash Books and the Bank Accounts.

2.6.2 Single Nodal Agency-SPARSH

To enhance oversight of the availability and utilisation of funds released under CSS, the Department of Expenditure, GoI, introduced revised guidelines for fund flow procedures. These guidelines aim to implement the principles of ‘just-in-time releases’ for payments, ensuring more efficient cash management at both the Central and State levels. As part of this effort, an alternative fund flow mechanism, SNA-SPARSH—a real-time system for the integrated and swift transfer of CSS funds—was introduced. This system operates through a seamless framework integrating the Public Financial Management System (PFMS), State Integrated Financial Management Information System (IFMIS), and e-Kuber of the Reserve Bank of India (RBI), facilitating efficient and transparent fund disbursement.

Ministry of Finance, Department of Expenditure issued (13 July 2023) notification regarding Just-in-Time flow of funds using SNA SPARSH model. The Centrally Sponsored Schemes were to be onboarded on SPARSH platform. As per GoI notification (13 July 2023), 29 CSSs have been notified to be implemented through SNA SPARSH in all States and UTs with Legislature.

In this regard, it was decided that w.e.f. 01 July 2025, 37 additional CSSs were to be implemented through SNA SPARSH in all States and UTs with Legislature. Further, from 01 November 2025 onwards, all CSSs were required to be implemented through SNA SPARSH in all States and UTs with Legislature.

Analysis of records revealed that there were 122 Centrally Sponsored Schemes running in the State through SNAs. However, as on 30 September 2025, only 28 SNAs had been migrated to SNA-SPARSH and their accounts submitted to the Principal Accountant General (A&E).

2.7 Other issues noticed in detailed review of Grant 20 and Grant 51

2.7.1 Persistent Savings

(A) Analysis of the budget and expenditure trends for the last four years (2021-25) revealed that the Grant No. 20-Health, Medical Education and Family Welfare Department had persistent savings during the period. Details of savings comparing budget estimates along with percentage are shown in **Table 2.22**.

Table 2.22: Trend of savings during 2021-22 to 2024-25 in Grant No.20

(₹ in crore)

Years	Section	Original	Supplementary	Total	Actual Expenditure	Saving	Percentage of saving
2021-22	Revenue	4,035.01	1,864.62	5,899.63	4,324.74	1,574.89	25
	Capital	398.20	160.00	558.20	488.68	69.52	
	Total	**4,433.21**	**2,024.62**	**6,457.83**	**4,813.42**	**1,644.41**	
2022-23	Revenue	5,159.66	972.61	6,132.27	4,674.15	1,458.12	21
	Capital	459.17	255.10	714.27	624.56	89.71	
	Total	**5,618.83**	**1,227.71**	**6,846.54**	**5,298.71**	**1,547.83**	
2023-24	Revenue	5,986.62	260.83	6,247.45	4,902.85	1,344.60	29
	Capital	1,054.28	528.93	1,583.21	650.78	932.43	
	Total	**7,040.90**	**789.76**	**7,830.66**	**5,553.63**	**2,277.03**	
2024-25	Revenue	6,303.12	439.52	6,742.64	4,797.77	1,944.87	32
	Capital	919.88	69.31	989.19	439.70	549.49	
	Total	**7,223.00**	**508.83**	**7,731.83**	**5,237.47**	**2,494.36**	

Source: Appropriation Account 2021-25

As can be seen in **Table 2.22**, the Department had persistent savings ranging from 21 to 32 *per cent* during 2021-22 to 2024-25, which is not only indicative of the inability of the Department to utilise the funds provided but also resulted in non-completion of schemes envisaged in the budget documents.

(B) Review of the trends of the budget and expenditure in the last four years (2021-25) of Grant no. 51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC and BC Welfare Division) revealed that the Department had persistent savings during the period. Percentage of savings, in comparison to the budget estimates, was very high in all these years, as shown in **Table 2.23**.

Table 2.23: Trend of savings during FYs 2021-22 to 2024-25 in Grant No. 51

(₹ in crore)

Years	Section	Original	Supple-mentary	Total	Expenditure	Saving	Savings (*per cent*)
2021-22	Revenue	1,536.87	97.16	1,634.03	1,080.74	553.28	32.34
	Capital	366.40	2.60	369.00	274.55	94.45	
	Total	**1,903.27**	**99.76**	**2,003.03**	**1,355.29**	**647.73**	
2022-23	Revenue	1,627.75	1,654.11	3,281.85	2,460.39	821.46	22.76
	Capital	336.46	300.24	636.70	566.14	70.56	
	Total	**1,964.21**	**1,954.35**	**3,918.55**	**3,026.53**	**892.01**	
2023-24	Revenue	2,231.49	838.40	3,069.89	2,039.14	1,030.75	31.32
	Capital	459.27	234.76	694.03	546.02	148.01	
	Total	**2,690.76**	**1,073.16**	**3,763.92**	**2,585.16**	**1,178.76**	
2024-25	Revenue	2,648.11	549.92	3,198.03	2,224.39	973.64	30.78
	Capital	523.62	0.00	523.62	351.88	171.74	
	Total	**3,171.73**	**549.92**	**3,721.65**	**2,576.27**	**1,145.38**	

Source: Appropriation Accounts of the respective years

The Department had huge persistent savings during 2021-22 to 2024-25, which was indicative of the inability of the Department to utilise the funds provided.

Further, scrutiny of accounts revealed that savings under several schemes like Pradhan Mantri Anusuchit Jaati Abhyuday Yojana, Grants for Special Central Assistance, Shaheed Gram Vikas Yojna *etc.,* that were intended to provide benefits to SCs, STs, Minorities and Other Backward Classes of society, ranged between 27 *per cent* and 100 *per cent* of the budget provision, as detailed in ***Appendix 2.15***.

2.7.2 Delay in submission of Budget Estimates

Rule 62 of Jharkhand Budget Manual (BM) provides the budget calendar for correct and timely preparation of the budget of the State. The Finance Department, GoJ, revised (October 2023) the prescribed dates for submission of estimates of establishment expenditure and general budget, to 24 November 2023 and 15 December 2023 respectively, against the stipulated date of 01 October in the Budget Manual.

(A) Analysis of records of Health, Medical Education and Family Welfare Department revealed that the Budget Estimates (BEs) for establishment expenditure were submitted timely *i.e.* on 22 November 2023 whereas BEs for the general budget was submitted to the Finance Department on 29 January 2024 with a delay of 45 days against the target date.

Further, as per departmental instructions (October 2023), budget estimates of establishment expenditure (Non-plan) and general budget (Plan) for the year 2024-25 were to be submitted to the Department latest by 03 November 2023 and 16 November 2023 respectively for compilation and further submission to the Finance Department.

During audit, it was noticed that estimates for the general budget were not prepared by the field offices whereas budget estimates for establishment expenditure were submitted to the Department with delays ranging from one to 175 days as shown in **Table 2.24**.

Table 2.24: Delays in submission of budget estimates of establishment expenditure by field offices

Sl. No.	Name of Districts	Name of Offices	Actual date of submission	Delay (in days)
1	Dhanbad	Civil Surgeon cum Chief Medical Officer (CS cum CMO)	09.11.2023	06
2	Khunti	CS cum CMO	14.11.2023	11
		Sadar Hospital	14.11.2023	11
3	Hazaribag	Sheikh Bhikhari Medical College Hospital (Sadar Hospital)	Not submitted	….
		Sheikh Bhikhari Medical College	04.11.2023	01
4	Gumla	CS cum CMO	06.11.2023	03
		Sadar Hospital	06.11.2023	03
5	Bokaro	CS cum CMO	Not submitted	---
		Sadar Hospital	26.04.2024	175
6	Ranchi	CS cum CMO	10.11.2023	07
		Sadar Hospital	10.11.2023	07

(B) Analysis of records of Department of Welfare of Scheduled Tribe, Scheduled Caste, Minorities and Backward Classes revealed that Budget Estimates (BEs) for establishment expenditure were submitted to the Finance Department on 06 December 2023 *i.e.* with a delay of 12 days whereas the BEs for the general budget were submitted to the Finance Department on 26 February 2024 *i.e.* with a delay of 73 days against the target date prescribed by the Finance Department. Details are given in **Table 2.25**.

Table 2.25: Details of submission of budget estimates

Sl. No.	Budget estimates for	Prescribed date for submission of BEs	Date of submission of BEs by the Department	Delay in submission of BEs
1	Establishment expenditure	24.11.2023	06.12.2023	12 days
2	General budget	15.12.2023	26.02.2024	73 days

In the test-checked units, it was noticed that against the prescribed date the budget estimates for establishment expenditure were submitted with delays ranging between 110 to 115 days by two units, as detailed in **Table 2.26**, while BEs for establishment was not submitted at all by seven units[3].

Table 2.26: Delay in submission of budget estimates by the field offices

Sl. No.	Name of offices/DDOs	Due Date of submission	Actual date of submission by DDOs	Delay (in days)
1	District Welfare Officer, Ranchi	17.11.2023	10.04.2024	115 days
2	District Welfare Officer, Khunti		05.04.2024	110 days

Delayed submission of budget estimates by field offices leaves less/no time for scrutiny by the controlling officers and increase the risk of unrealistic budget preparation.

2.7.3 Budget Estimates prepared without obtaining requirements from district units in grant 51

According to Rule 65 of the Budget Manual (BM), the Controlling Officer (CO) should examine the budgets received from the Disbursing Officers

[3] (i) District Welfare Officer (DWO), Gumla (ii) DWO, Saraikela-Kharsawan, (iii) DWO, West Singhbhum (iv) DWO, Sahibganj (v) DWO, Garhwa (vi) DWO, Lohardaga and (vii) Special Pahariya Officer, Sahibganj.

(DOs), to see that they are correct, that all details and explanations have been given, and that the explanations are adequate.

Scrutiny revealed that the provisions of the BM had not been followed and the budget estimates for the General Budget (State, Central and Centrally Sponsored Schemes) were prepared at the Department level without obtaining/assessing the actual requirements from the field units who were actually responsible for executing various works and utilising the funds. The large savings of ₹ 1,145.38 crore (30.78 *per cent*), out of the total budget provision of ₹ 3,721.65 crore, during FY 2024-25, can be attributed to the preparation of budget estimates without obtaining requirement from units.

2.7.4 Non-utilisation of entire budget provision

As per comments below Rule 57 of the Budget Manual, the officer responsible for preparing the estimate should ensure that there is no provision for a greater sum than that which can be spent.

(A) Scrutiny of records of Grant No. 20 revealed that budget of ₹ 334.76 crore was provided under 44 sub-heads during FY 2024-25 on the basis of estimates received from the field offices. However, the entire amount was surrendered/re-appropriated at the end of the financial year, as detailed in ***Appendix 2.16***.

Further, non-utilisation of the entire budget provision under some sub-heads, amounting to ₹ 12.64 crore was also noticed in the test-checked units, as detailed in **Table 2.27**.

Table 2.27: Non-utilisation and surrender of entire budget provision

(₹ in lakh)

Sl. No.	Name of Districts	Name of Office	Sub-heads	Allotment	Surrender	Date of Surrender
1	Khunti	Civil Surgeon cum CMO	01	6.50	6.50	31.03.25
2	Dhanbad	Sadar Hospital	02	0.17	0.17	29.03.25
3	Jamshedpur	Civil Surgeon cum CMO	04	41.18	41.18	29.03.25
		Sadar Hospital	01	0.37	0.37	29.03.25
		M.G.M College	04	19.00	19.00	28.03.25
		M.G.M Medical Hospital	04	401.67	401.67	29.03.25
4	Saraikela-Kharsawan	Civil Surgeon cum CMO	08	18.74	18.74	29.03.25
		Sadar Hospital	02	0.59	0.59	29.03.25
5	Hazaribag	Civil Surgeon cum CMO	14	72.25	72.25	31.03.25
		Sheikh Bhikhari Medical College Hospital	01	0.50	0.50	28.03.25
6	Gumla	Civil Surgeon cum CMO	02	0.93	0.93	26.03.25
		Sadar Hospital	01	0.50	0.50	31.03.25
7	Bokaro	Civil Surgeon cum CMO	04	0.92	0.92	04.03.25 & 17.03.25
8	Ranchi	Civil Surgeon cum CMO	03	700.45	700.45	29.03.25
Total			**51**	**1,263.77**	**1,263.77**	

(B) Scrutiny of records of Grant No. 51 revealed that budget provision of ₹ 343.33 crore under 57 sub-heads, made by the Department for FY 2024-25, had not been utilised and the entire provision had been surrendered, as detailed in ***Appendix 2.17*** and summarised in **Table 2.28**.

Table 2.28: Surrender of entire budget provision

(₹ in crore)

Sl. No.	Nature	Total No. of Sub-Heads	Budget provision	Amount surrendered	Total saving in Grant 51	% of Total Saving
1	Revenue	35	227.71	227.71	973.64	23.39
2	Capital	22	115.62	115.62	171.74	67.32
Total		**57**	**343.33**	**343.33**	**1,145.38**	**29.98**

Source: Detailed Appropriation Accounts for the Financial Year 2024-25

As can be seen from **Table 2.28**, provision of ₹ 343.33 crore in 57 heads was completely unutilised and the entire provision was surrendered.

Scrutiny also revealed that, despite non-utilisation of the entire provision of ₹ 248.50 crore in 20 sub-heads in FY 2023-24, an amount of ₹ 292.00 crore was provided in FY 2024-25 in the same sub-heads, which again remained unutilised, as detailed in ***Appendix 2.18***.

Examination of records in the test-checked units revealed that the entire provision of ₹ 92.60 lakh, made under 79 heads/sub-heads, was not utilised and ultimately surrendered at the end of the financial year as shown in the **Table 2.29**.

Table 2.29: Non-utilisation and surrender of entire budget provision in the test-checked units

(₹ in lakh)

Sl. No.	Name of District	Name of offices	No of sub-heads	Allotment	Surrender
1	West Singhbhum	District Welfare Office, Chaibasa	14	29.74	29.74
2	Saraikela-Kharsawan	District Welfare Office, Saraikela-Kharsawan	6	3.59	3.59
3	Sahibganj	District Welfare Officer, Sahibganj	9	1.13	1.13
4		Paharia Kalyan Officer, Sahibganj	6	1.75	1.75
5	Garhwa	District Welfare Officer, Garhwa	10	8.85	8.85
6	Ranchi	District Welfare Officer, Ranchi	7	7.50	7.50
7	Gumla	District Welfare Officer, Gumla	10	16.39	16.39
8	Lohardaga	District Welfare Officer, Lohardaga	9	15.04	15.04
9	Khunti	District Welfare Officer, Khunti	8	8.61	8.61
Total			**79**	**92.60**	**92.60**

2.7.5 Lapse of funds due to non-surrender of savings

As per Rule 112 of the BM, all anticipated savings should be surrendered to the Government immediately as soon as they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses.

Scrutiny of Appropriation Accounts revealed that against the budget provision of ₹ 4,188.79 crore under 65 sub-heads under Grant 20, an amount of ₹ 2,505.05 crore (60 *per cent*) was spent leaving a total saving of ₹ 1,683.74 crore (40 *per cent*) of which, an amount of ₹ 1,134.99 crore was surrendered and ₹ 548.75 crore was allowed to lapse. This was offset by excess expenditure of ₹ 134.71 crore under seven sub-heads, at the end of the financial year, as detailed in ***Appendix 2.19***.

Non-surrender of anticipated savings was against Rule 112 of the Budget Manual.

2.7.6 Surrender of funds at the fag end of the financial year

As per Rule 112 of Budget Manual, all anticipated savings should be surrendered to Government immediately as soon as they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses. Further, as per Rule 135 of BM, when the need for surrender manifests itself, the controlling officer should carefully estimate the amount that he can surrender.

(A) Examination of Grant No. 20- Health, Medical Education and Family Welfare Department revealed that out of total surrender of ₹ 2,080.32 crore, the Department surrendered ₹ 1,047.16 crore (₹ 51.18 crore under capital head and ₹ 995.98 crore under revenue head) in the last month of the financial year.

Further, scrutiny of records in the selected test-checked units revealed that surrender of ₹ 29.18 crore (60 *per cent* of total provisions) were made in the last month of the financial year for reasons such as, 'late allocation of fund', 'in anticipation of expenditure' *etc*., as detailed in ***Appendix 2.20***.

(B) Examination of Grant No. 51-Scheduled Tribe, Scheduled Caste, Minority and Other Backward Class Department (ST, SC and Other Backward Classes Division) revealed that, against the budget provision of ₹ 3,721.65 crore (₹ 523.62 crore under the capital head and ₹ 3,198.03 crore under the revenue head), ₹ 913.85 crore (₹ 117.94 crore under the capital head and ₹ 795.91 crore under the revenue head) was surrendered by the Department at the fag end of the financial year.

Scrutiny of records in the test-checked units revealed that ₹ 20.23 crore was surrendered at the fag end of the financial year, as detailed in **Table 2.30**.

Table 2.30: Surrender at the fag end (29 March 2025) of the financial year

(₹ in crore)

Sl. No.	Districts	Office/DDOs	Allotment	Expenditure	Surrender Amount
1	Khunti	District Welfare Office, Khunti	54.15	52.82	0.83
2	Saraikela-Kharsawan	District Welfare Officer, Saraikela-Kharsawan	69.40	68.50	0.90
3	West Singhbhum	District Welfare Officer, West Singhbhum	73.87	69.14	4.73
4	Sahibganj	District Welfare Officer, Sahibganj	66.86	46.93	1.63
5		Special Paharia Officer, Sahibganj	9.34	7.58	1.76
6	Ranchi	District Welfare Officer, Ranchi	28.53	24.87	3.66
7	Garhwa	District Welfare Officer, Garhwa	54.66	52.37	2.29
8	Gumla	District Welfare Officer, Gumla	46.51	42.95	3.56
9	Lohardaga	District Welfare Officer, Lohardaga	7.70	6.83	0.87
Total			**411.02**	**371.99**	**20.23**

Surrender at the fag end of the financial year left no scope for the Government to utilise available funds on other important schemes, which may have remained incomplete due to paucity of funds.

2.7.7 Parking of unutilised funds in Personal Ledger Accounts

As per Rule 174 of the Jharkhand Treasury Code, no money shall be drawn from the treasury in anticipation of demands or to prevent lapse of budget grants. Further, as per rule 334 of JTC, the deposit administrator shall review all Personal Deposit Accounts at the end of each financial year. Money lying unspent after two consecutive financial years should not be spent any further and balance should be transferred as reduction of expenditure to the concerned service head from which the money was withdrawn.

(A) Scrutiny of records in the test-checked units of Grant no. 20 revealed that ₹ 77.32 crore was kept in Personal Ledger (PL) Accounts (8448-Deposit of Local fund), as of 31 March 2025, of which ₹ 26.87 crore remained unutilised for more than three years, as shown in **Table 2.31**.

Table 2.31: Amount kept in PL Accounts as on 31 March 2025

(₹ in crore)

Sl. No.	Name of Agencies/Offices	Amount	Amount lying unspent for more than three years
1	Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Ltd. (JMHIDPCL)	51.41	26.87
2	National Health Mission (NHM)	25.91	---
Total		**77.32**	**26.87**

Further, examination of schemes under JMHIDPCL, Ranchi, revealed that a total amount of ₹ 24.90 crore received under two schemes remained unutilised for more than three years. Details as given in **Table 2.32**.

Table 2.32: Unutilised funds lying in PL Accounts for more than three years

(₹ in crore)

Sl. No.	Name of test-checked schemes	Balance as on 01.04.2022	Balance as on 31.03.2023	Balance as on 31.03.2024	Balance as on 31.03.2025
1	Strengthening of the state drug regulatory system (CSS)	4.90	4.90	4.90	4.90
2	Procurement of Sanitary Napkin	20.00	20.00	20.00	20.00
Total		**24.90**	**24.90**	**24.90**	**24.90**

Further, it was noticed that SNA was not opened, as of 31 March 2025, in respect of Centrally Sponsored Scheme 'Strengthening of the State drug Regulatory System' against which ₹ 4.90 crore (Central share ₹ 2.67 crore and State share ₹ 2.23 crore) was received by JMHIDPCL during the year 2019-20.

(B) During scrutiny of records in the test-checked units of Grant no 51, it was noticed that ₹ 666.35 crore was parked in PL Accounts (8448-Deposit of Local fund), as of 31 March 2025, as shown in **Table 2.33**.

Table 2.33: Amount parked in PL Accounts as on 31 March 2025

(₹ in crore)

Sl. No.	Name of Agencies/Offices	Balance as on 31 March 2025	Amount lying unspent for more than three years	Schemes involved
1	Integrated Tribal Development Agency, Khunti	92.37	34.05	80
2	Integrated Tribal Development Agency, Saraikela-Kharsawan	181.17	53.71	38
3	Integrated Tribal Development Agency, Chaibasa	100.32	10.94	153
4	Integrated Tribal Development Agency, Sahibganj	64.71	33.03	67
5	Integrated Tribal Development Agency, Ranchi	89.72	44.49	96
6	Integrated Tribal Development Agency, Gumla	57.90	30.51	78
7	Integrated Tribal Development Agency, Lohardaga	26.96	NA	NA
8	District Welfare Office, Garhwa	53.20	11.76	30
Total		**666.35**	**218.49**	**542**

Further, examination in the test-checked units revealed that out of closing balance of ₹ 666.35 crore in these schemes, ₹ 218.49 crore had remained unutilised for more than three years.

2.7.8 Mismatch between closing balances of PL Accounts and the data maintained by PAG (A&E)

As per Rule 353 of JTC, the Treasury Officer should prepare and send with his monthly accounts a plus and minus memorandum for all deposits and local funds to the Principal Accountant General (A&E). The actual credits and the actual debits in his books as well as any credits or debits intimated by the Principal Accountant General should only be entered in proper columns, and then the closing balance as shown in the previous month's memorandum should be carried forward as the opening balance and thereupon closing balance of the month should be worked out. All this should be done independently and without reference to the administrators of the funds. Before submission of the memorandum to the Principal Accountant General, verification with the passbook figures should be made and a certificate to that effect recorded on the body of the memorandum. If any discrepancies are noticed during this verification, steps should be taken at once to reconcile the same, and a note should be made on the memorandum as to how the reconciliation has been affected or what steps have been taken thereof.

(A) Scrutiny of records of selected units of Grant no. 20 revealed that the closing balance of PL Accounts, as on 31 March 2025, was ₹ 77.32 crore whereas the closing balance as per data (plus and minus memorandum) available with the PAG (A&E) was ₹ 415.66 crore. Hence, there was a difference of (-) ₹ 338.34 crore between the closing balances provided by the units and the closing balance provided by the treasuries to PAG (A&E) as detailed in **Table 2.34**.

Table 2.34: Details of closing balances of PL Accounts as of 31 March 2025

(₹ in crore)

Sl. No.	Name of Offices/Units	Closing Balances (CB)		
		As per data available with units	As per data provided by the treasuries to PAG (A&E)	Differences in CB
1	Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Ltd. (JMHIDPCL), Ranchi	51.41	171.58	(-) 120.17
2	National Health Mission (NHM)	25.91	244.08	(-) 218.17
Total		**77.32**	**415.66**	**(-) 338.34**

Source: Records of the PAG (A&E) and PL Accounts balance provided by the test-checked units

(B) Scrutiny of records in the test-checked units of Grant no. 51 revealed that the closing balance as on 31 March 2025 was ₹ 666.35 crore whereas the closing balance as per books of the PAG (A&E) was ₹ 540.51 crore. Hence, there was a difference of ₹ 72.64 crore between the closing balances provided by the units and the closing balance in the books of PAG (A&E) office. Details are given in **Table 2.35**.

Table 2.35: Details of closing balances of PL Accounts as on 31 March 2025

(₹ in crore)

Sl. No.	Name of Offices/Units	Closing Balances (CB)		
		As per data with units	As per records of PAG (A&E)	Difference in CB
1	Integrated Tribal Development Agency, Khunti	92.37	98.41	(-) 6.04
2	Integrated Tribal Development Agency, Saraikela-Kharsawan	181.17	162.36	18.81
3	Integrated Tribal Development Agency, Chaibasa	100.32	26.44	73.88
4	Integrated Tribal Development Agency, Sahibganj	64.71	69.78	(-) 5.07
5	Integrated Tribal Development Agency, Ranchi	89.72	87.89	1.83
6	Integrated Tribal Development Agency, Gumla	57.90	60.12	(-) 2.22
7	Integrated Tribal Development Agency, Lohardaga	26.96	35.51	(-) 8.55
8	District Welfare Office, Garhwa	53.20	NA	NA
Total		**666.35**	**540.51**	**72.64**

Source: *office of the PAG (A&E) and PL Accounts balance statement provided by test-checked units.*

2.7.9 Funds transferred in the last month of the financial year into PL Account under Grant 20

Rule 174 of Jharkhand Treasury Code (JTC) stipulates that no money shall be drawn from the treasury in anticipation of demand or to prevent lapse of budget grants.

During scrutiny of records of NHM and JMHIDPCL, Ranchi, it was noticed that ₹ 37.54 crore was drawn at the end of the year (March 2025) by the Department and transferred to the PL Account of National Health Mission, Ranchi (₹ 15.00 crore) and JMHIDPCL, Ranchi (₹ 22.54 crore) as detailed in **Table 2.36**.

Table 2.36: Drawal and transfer of funds to PL Account in March 2025

(₹ in lakh)

Sl. No.	Drawn by	Date of drawal	Amount drawn	Amount transferred into PL of JMHIDPCL/NHM
1	Under Secretary, O/o the Food Security Commissioner, GoJ.	28.03.2025	112.74	112.74
2	Director In Chief, O/o the Health Services, GoJ	17.03.2025	2,025.56	2,025.56
3		12.03.2025	115.90	115.90
4		27.03.2025	1,500.00	1,500.00
Total			**3,754.20**	**3,754.20**

Withdrawal of funds from the Consolidated Fund in the last month of financial year and transfer to PL accounts was against financial propriety.

2.7.10 Non-utilisation and parking of funds in bank accounts

As per Rule 174 of JTC, no money shall be drawn from the treasury in anticipation of demands or to prevent lapse of budget grants. Further, Finance department has also directed (13 April 2022) that drawing funds from the treasury and keeping it unutilised for a long period of time is against financial discipline. Not only is it necessary to deposit the amount parked and unutilised in the bank account into the Consolidated Fund, but the interest earned on such funds should also be deposited into the Consolidated Fund.

Issues noticed in Grant 20-Health, Medical Education and Family Welfare Department

(A) Scrutiny of records of the test-checked units under Grant no. 20 revealed that closing balance as per bank statement was ₹ 33.67 crore as of March 2025, of which ₹ 22.97 crore (including interest) was parked in the bank account for periods ranging from one to eight years in violation of financial rules as detailed in ***Appendix 2.21.***

In reply (December 2025), the DDOs of the test-checked units stated that the unutilised amounts will be remitted to treasury after verification.

(B) "Trauma Centre' is a hospital with the staff and resources to provide specialised care for patients suffering from serious injuries, such as those from car accidents, fall, or other major traumatic events.

During audit, it was noticed that ₹ 80 lakh was provided (31 March 2012) to Shaheed Nirmal Mahato (SNM) Medical College Hospital, Dhanbad by the Government of India for construction of a Trauma Centre in Dhanbad. The funds (total ₹ 1.25 crore including interest of ₹ 44.75 lakh) were not utilised and kept in savings bank account (Bank of India A/c No. 470110110005200) as on 31 January 2025.

Similarly, out of total funds of ₹ 185.64 lakh provided (May 2012) for Trauma Centre, Hazaribag, a sum of ₹ 25.20 lakh remained unutilised under ambulance services (₹ 11.75 lakh), office equipment (₹ 3.20 lakh), communication (₹ 1.00 lakh) and civil works (₹ 9.25 lakh). The balance amount was kept in a savings bank account for more than 10 years along with interest of ₹ 126.83 lakh as of September 2025.

Reasons for non-utilisation of the provisions were not provided by the units.

Issues noticed in Grant No. 51- Scheduled Tribe, Scheduled Caste, Minority and Other Backward Class Department (ST, SC and OBC Division)

(A) For distribution of bicycles to Scheduled Tribe, Scheduled Caste, Minority and Other Backward Class (ST, SC and OBC Division) students studying in Class 8 during the financial years 2020-21, 2021-22, and 2022-23, funds were provided (November 2023) to the test-check units (DWOs- District Welfare Officers) by the Tribal Welfare Commissioner's office for transferring to the beneficiaries' accounts through DBT (Direct Benefit Transfer).

Out of total transfer of ₹ 48.95 crore, ₹ 4,500 per student, ₹ 10.58 crore was not transferred to the accounts of the beneficiaries due to payment failures. Amount pertaining to failed transactions (₹ 10.58 crore) for the period 2023-24 was lying unspent in the DWO's bank account as of September 2025. Details given in **Table 2.37**.

Table 2.37: Detail of undisbursed amount of Cycle scheme parked in DWO's account

(₹ in lakh)

Sl. No.	District	Office	No of failed transaction	Total Amount
1	Khunti	District Welfare Officer, Khunti	1,198	53.91
2	Saraikela-Kharsawan	District Welfare Office, Saraikela-Kharsawan	2,760	124.20
3	Garhwa	District Welfare Officer, Garhwa	19,500	877.50
4	Sahibganj	District Welfare Officer, Sahibganj	50	2.25
Total			**23,508**	**1,057.86**

Similarly, under the Pre-Matric Scholarship Scheme, scholarships were to be provided to the students of Scheduled Castes, Scheduled Tribes, and Backward Classes studying in classes 1-8 in all government and government-aided schools in the State.

During test check of DWOs of Khunti, Saraikela and Garhwa, it was noticed that ₹ 8.78 crore was not transferred to the accounts of beneficiaries through DBT due to payment failure and the related amount was lying unutilised for one to three years in the DWOs bank account as of September 2025. Details given in **Table 2.38**.

Table 2.38: Details of undisbursed amount of Pre-matric scholarship scheme (classes 1-8) parked in DWOs account

(₹ in lakh)

Sl.No.	District	Office	Amount
1.	Khunti	District Welfare Officer, Khunti	26.70
2	Saraikela-Kharsawan	District Welfare Office, Saraikela-Kharsawan	2.88
3	Garhwa	District Welfare Officer, Garhwa	848.49
Total			**878.07**

Therefore, a total amount of ₹ 19.36 crore under cycle and pre-matric scholarship schemes remained parked in the bank accounts of the DWOs for more than a year.

(B) Scrutiny of records of the District Welfare Officers, Chaibasa & Gumla and ITDA, Ranchi, revealed that bank interest amounting to ₹ 11.22 crore accrued in the last seven years was parked in their bank accounts as of September 2025. Details given in **Table 2.39**.

Table 2.39: Details of bank interest not deposited into Government Account

Sl. No.	Name of the DDOs	Amount of Interest (₹ in lakh)
1	District Welfare Officer, Chaibasa	291.62
2	ITDA, Ranchi	19.47
3	District Welfare Officer, Gumla	811.10
Total		**1,122.19**

(C) Mukhyamantri Rojgar Srijan Yojana provides loans and loan subsidies for Scheduled Tribe, Scheduled Caste, Backward Class, minority and disabled youth in Jharkhand. The Scheme aims to provide loans at competitive rates (easily accessible and comparatively low interest rates) to encourage entrepreneurship and self-employment.

During scrutiny of records of test checked units in Saraikela-Kharsawan and Chaibasa districts, it was noticed that the District Welfare Officers had received ₹ 27.51 crore from Corporations[4] for distribution of loans to 1,189 beneficiaries of which ₹ 22.63 crore was distributed to 989 beneficiaries leaving a balance of ₹ 4.88 crore (undisbursed to 200 beneficiaries). Details given in **Table 2.40**.

Table 2.40: Details of amount parked under Mukhyamantri Rojgar Srijan Yojana

(₹ in crore)

Sl. No.	Offices	Financial Year	Approved Application	Approved Amount	Distributed		Balance	
					No.	Amount	No.	Amount
1	DWO, Saraikela-Kharsawan	2021-22 to 2022-23	1,046	20.16	864	16.68	182	3.48
2		2023-24	22	1.50	19	1.09	3	0.40
Total (A)			**1,068**	**21.66**	**883**	**17.77**	**185**	**3.88**
1	DWO, Chaibasa	2021-22	83	3.60	70	2.78	13	0.82
2		2022-23	21	0.58	20	0.54	1	0.04
3		2023-24	17	1.68	16	1.55	1	0.14
Total (B)			**121**	**5.86**	**106**	**4.87**	**15**	**1.00**
Grand Total (A+B)			**1,189**	**27.52**	**989**	**22.64**	**200**	**4.88**

Source: Records of test-checked units

The undisbursed amount of ₹ 4.88 crore pertaining to the period from 2020-21 to 2023-24 remained parked in the bank accounts maintained by the DWOs as of September 2025.

2.7.11 Non-utilisation and parking of funds provided under 15th Finance Commission in Grant No. 20

In the light of the recommendation of the 15th Finance Commission (FC), GoI earmarked an amount of ₹ 2,370 crore during 2021-22 to 2025-26 as grants-in-aid for the Health Sector in Jharkhand.

Test-check of records of the selected units revealed that out of ₹ 95.71 crore provided as grants-in-aid under the 15th FC during 2021-22 to 2024-25, only an amount of ₹ 22.62 crore was utilised leaving a balance of ₹ 73.09 crore which was parked in bank accounts opened for 15th Finance Commission funds by these units. Details are shown in ***Appendix 2.22***.

Reasons for non-utilisation of the provisions were not provided by the units.

2.7.12 Revenue receipts not remitted into Government Account

As per Rule 39 of the JTC, all revenues received should be deposited in the Government account without undue delay. Moneys received shall not be appropriated to meet departmental expenditure or otherwise kept out of the Government Account.

Test-check of records in the selected units under grant 20 revealed that ₹ 1.26 crore was collected against admission & tuition fees, registration & renewal of clinics *etc.*, out of which only ₹ 24.37 lakh was remitted (30.08.2023) into Government Account. The remaining amount of ₹ 101.74 lakh remained out of Government Account and was kept in bank accounts in violation of provisions of JTC, as detailed in **Table 2.41**.

[4] Jharkhand State Minority and Development Corporation, Jharkhand State Tribal Cooperative Development Corporation Ltd. and Jharkhand State Schedule Caste Cooperative Development Corporation Ltd.

Table 2.41: Details of revenue not remitted to treasury

(₹ in lakh)

Name of Office	Source of revenue	Revenue receipt	Remitted to treasury	Balance	Remarks
Sheikh Bhikhari Medical College, Hazaribag	Admission & tuition fees	80.72	24.37	56.35	Balance amount was kept in current bank account
Civil Surgeon cum CMO, Saraikela-Kharsawan	Registration & renewal of clinic	3.72	0.00	3.72	Balance amount was kept in savings bank account
	PC & PNDT	16.36	0.00	16.36	
Civil Surgeon cum CMO, Jamshedpur	Registration & renewal of clinic	25.31	0.00	25.31	Balance amount was kept in savings bank account
Total		**126.11**	**24.37**	**101.74**	

2.7.13 Discrepancy in closing balances

As per instructions issued (06 November 2019) by the Finance Division, Planning-cum-Finance Department, GoJ, Cash Book balance should be reconciled with the bank balance every month. In case of any difference, Bank Reconciliation Statement should be prepared by the Drawing and Disbursing Officers so that the reasons for differences can be ascertained. Any amount found excess in the bank account without being utilised should be remitted to the treasury/fund providing agency at the earliest.

(A) Scrutiny of records in the test-checked units related to Grant No. 20-Health, Medical Education and Family Welfare Department revealed that the closing balance as per bank statements of six units was ₹ 193.93 crore as of 31 March 2025, whereas the closing balance as per cash book was ₹ 778.14 crore, leading to a difference of ₹ 584.21 crore, as shown in **Table 2.42**.

Table 2.42: Discrepancy in closing balances

(₹ in lakh)

Sl. No.	Name of Offices	Name of Cash Books	Balance as per bank statement	Balance as per cash book	Difference
1	SNM Medical College, Dhanbad	General (Main)	111.76	109.86	1.90
		PG Course	1.56	2.72	(-) 1.16
		PG Upgradation	1,228.75	1,228.44	0.31
2	Sadar Hospital, Khunti	General	2.37	0.00	2.37
3	CS cum CMO, Jamshedpur	DRHS East Singhbhum RCH Flexible Pool	430.08	399.81	30.27
		Critical Disease	145.73	395.49	(-) 249.76
		Atal Mahalla	22.07	19.90	2.17
4	CS cum CMO, Saraikela-Kharsawan	General	4.75	7.32	(-) 2.57
5	CS cum CMO, Bokaro	Mukhymantri Gambhir Bimari Yojana (Asadhya Rog)	166.23	152.21	14.02
		AIDS control & DMFT	31.84	31.67	0.17
		Sahiya, Jharkhand Swasth Prahari	283.73	278.18	5.55
		PCPNDT	43.19	38.88	4.31
		Clinical Establishment	42.06	38.81	3.25
6	National Health Mission (NHM), Ranchi	NHM	16,878.97	75,110.69	(-) 58,231.72
Total			**19,393.09**	**77,813.98**	**(-) 58,420.89**

Source: Cash books and bank statements provided by units.

As can be seen from **Table 2.42**, the huge difference of ₹ 584.21 crore in balances of cashbook and bank statements is a serious irregularity and chances of misutilisation of fund could not be ruled out.

The difference was neither reconciled nor reasons provided for the same.

The Director (Finance), National Health Mission, stated (January 2026) that the difference was only ₹ 15.89 crore which is under reconciliation. However, no supporting documents were provided by the Director, NHM.

(B) During scrutiny of records of the office of the District Welfare Officer, Saraikela-Kharsawan (Grant No.51), it was observed that there was a balance of ₹ 3,201.07 lakh as per Cash Book as on 31 March 2025. Further scrutiny revealed that ₹ 2,397.35 lakh was lying in various bank accounts of the District Welfare Officer, Saraikela-Kharsawan, ₹ 1,129.82 lakh was given as advance to the Junior Engineer engaged in the Department, staff *etc*., while ₹ 19.77 lakh had been shown against unadjusted vouchers[5] (total ₹ 3,546.94 lakh), all of which totalled to more than the balance in the cash book by ₹ 345.87 lakh. Reasons for the discrepancy could not be stated.

2.7.14 Prescribed forms not used for withdrawal of funds

Jharkhand Treasury Code provides separate forms for different types of withdrawal of funds. While GIA is to be drawn on Form 41, AC Bills are to be drawn on Form 26 *etc*.

Scrutiny of records in the test-checked units of Grant No. 20- Health, Medical Education and Family Welfare Department revealed that AC bills and Grant in-aids (GIA) were drawn on incorrect forms. Hence, the amount drawn on these bills were not booked as AC bills and GIA bills in the books of the PAG (A&E) leading to understatement of outstanding AC bills and outstanding UCs as detailed in ***Appendix 2.23***.

2.7.15 Unutilised funds not surrendered

Scrutiny of Grant No. 51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC and Backward Class Welfare Division) revealed that, out of the savings of ₹ 1,145.38 crore (₹ 171.74 crore under Capital section and ₹ 973.64 crore under the revenue section), ₹ 913.85 crore (₹ 117.94 crore under Capital section and ₹ 795.91 crore under the revenue section) was surrendered, while savings of ₹ 231.53 crore (₹ 53.80 crore under Capital section and ₹ 177.73 crore under the revenue section) was allowed to lapse at the end of the financial year. Non-surrender of anticipated savings on time is against Rule 112 of the Budget Manual.

2.7.16 Excess budget provision of ₹ 4.21 crore

As per note below Rule 57 of the BM, the officer responsible for preparing the estimates should ensure that no provision is made for an amount more than can be spent. Further, according to Rule 112 of Budget Manual, all anticipated savings should be surrendered to the government as soon as they are anticipated, without waiting until the end of the financial year. No savings should be reserved for possible future expenditure. Further, as per Rule 135,

[5] Payments made in anticipation of funds.

when the need for surrender presents itself, the controlling officer should carefully estimate the amount which he can surrender.

Scrutiny of records of DWO offices in Lohardaga, Khunti & Saraikela-Kharsawan in Grant No. 51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC and Backward Class Welfare Division) revealed that the Tribal Welfare Commissioner's office provided funds (in November 2023) for distribution of bicycles to Scheduled Tribe, Scheduled Caste, Minority, and Other Backward Class students, studying in Class 8, for the financial years 2020-21, 2021-22 and 2022-23. Amount for the purpose was to be transferred to the beneficiaries through Direct Benefit Transfer (DBT).

It was noticed that ₹ 29.47 crore was allocated by the Tribal Welfare Commissioner's office against ₹ 25.25 crore requested by the three test-checked District Welfare Officers. Excess of ₹ 4.21 crore provided by the Commissioner’s office was lying idle in the bank accounts as of October 2025, as detailed in **Table 2.43**.

Table 2.43: Details of excess allotment received by DDOs

(₹ in lakh)

Sl. No.	Offices	FY	Total No. of beneficiaries	Amount per beneficiary (₹)	Amount required	Allocation received	Excess amount alloted
1.	DWO, Khunti	2020-21	3,190	4,500	143.55	167.09	23.54
2	DWO, Saraikela-Kharsawan	2020-21	13,228	4,500	595.26	651.74	56.48
		2021-22	13,836	4,500	622.62	701.24	78.62
		2022-23	12,793	4,500	575.69	651.55	75.86
3	DWO, Lohardaga	2020-21	3,037	4,500	136.67	222.12	85.45
		2021-22	4,499	4,500	202.46	288.72	86.26
		2022-23	5,534	4,500	249.03	264.20	15.17
Total			**56,117**	**4,500**	**2,525.28**	**2,946.66**	**421.38**

Source: Records of test-checked units

Excess allocation of ₹ 4.21 crore indicates that funds were provided by the Tribal Welfare Commission without due diligence leading to blocking of government funds. The DDOs had not refunded the excess amount as of September 2025.

2.7.17 Substantial savings in Grants-in-aid

The main objective of Grant No. 51 related to the Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC and Backward Class Welfare Division) is to provide grants-in-aid (16.43 *per cent* of the budget) for the welfare of Scheduled Tribes, Scheduled Castes, Minorities and Backward Classes. However, it was observed that huge savings occurred in grants-in-aid provided for salary, non-salary and capital creation under the Grant, as detailed in **Table 2.44**.

Table 2.44: Savings in grants-in-aid under Grant 51

(₹ in crore)

Activity (Grants-in-aid)	Total provision	Expenditure	Savings	Savings (*per cent*)
Salary	0.04	0.00	0.04	100
Capital formation	0.50	0.00	0.50	100
Non-Salary	610.98	429.44	181.54	29.71
Total	**611.52**	**429.44**	**182.08**	**29.77**

Source: VLC data of Principal Accountant General (A&E), Jharkhand

Further examination revealed that 100 *per cent* savings occurred in six schemes as detailed in **Table 2.45**.

Table 2.45: Substantial savings in Grants-in-aid under Grant 51 (Scheme wise)

(₹ in crore)

Sl. No.	Head	Scheme	Total provision	Savings	Savings (*per cent*)
1	2225-02-796-01-06-79	Grants for Special Central Assistance (Additional Central Assistance)	100.00	100.00	100
2	2225-01-789-AO-06-79	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana	30.00	30.00	100
3	2225-02-277-01-06-79	Grants for Special Centre Assistance (Additional Central Assistance)	10.00	10.00	100
4	2225-02-796-A7-06-79	Conservation cum Development (CCD)-PVTGs	10.00	10.00	100
5	2225-02-796-AD-06-79	Mukhyamantri Pashudhan Vikas Yojana	10.00	10.00	100
6	2225-02-277-AD-06-79	Mukhyamantri Pashudhan Vikas Yojana	8.00	8.00	100
Total			**168.00**	**168.00**	**100**

Source: VLC data of Principal Accountant General (A&E) Jharkhand

2.7.18 Unadjusted Advance and Vouchers

Rule 174 of the Jharkhand Treasury Code (JTC), 2016 provides that if, under special circumstances, an advance is withdrawn pursuant to an order of a competent authority, the balance of the amount so withdrawn shall be refunded to the Treasury as soon as possible, and in any case, before the end of the financial year in which the amount is withdrawn, by way of short withdrawal in the next bill or through a challan. A certificate shall be submitted by the Drawing and Disbursing Officer to the effect that the amount withdrawn on the contingent bill will be spent within the same financial year and the balance amount will be deposited in the Treasury before 31 March of that year.

Scrutiny of records revealed that ₹ 11.92 crore disbursed by the DWOs Saraikela-Kharsawan, Chaibasa and ITDA, Ranchi as advance, was pending for adjustment as of October 2025. Similarly, unadjusted vouchers related to expenditure of ₹ 110.78 lakh incurred by these units during 2024-25, without available funds, was pending for adjustment as of October 2025.

Details of advance and unadjusted vouchers are given in **Table 2.46**.

Table 2.46: Details of unadjusted advance and vouchers

(₹ in lakh)

Sl. No.	Name of the DDOs	Balance as on	Amount
Unadjusted advance			
1	District Welfare Officer, Saraikela-Kharsawan	21.03.2025	1,129.82
2	District Welfare Officer, Chaibasa	31.03.2025	25.61
3	District Welfare Officer, Ranchi	30.08.2025	26.85
4	Integrated Tribal Development Authority Ranchi		9.44
Total			**1,191.72**
Unadjusted vouchers			
1	District Welfare Officer, Saraikela-Kharsawan	20.02.25	19.77
2	District Welfare Officer, Chaibasa	31.03.25	38.64
3	Integrated Tribal Development Authority, Chaibasa	31.03.25	8.83
4	District Welfare Officer, Ranchi	30.08.25	40.27
5	Integrated Tribal Development Authority, Ranchi		3.27
Total			**110.78**

2.8 Contingency Fund

The Contingency Fund of the State of Jharkhand was established under the Jharkhand Contingency Fund Act, 2001, for regulating all matters connected with or ancillary to the custody of payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Jharkhand for meeting unforeseen expenditure. The fund is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 500 crore.

During 2024-25, ₹ 635.96 crore was withdrawn from the Contingency Fund under various budgetary heads which was recouped by the end of the financial year.

2.8.1 Advance from the Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

During FY 2024-25, an amount of ₹ 635.96 crore was withdrawn from the Contingency Fund as advance mainly under grants like Police, Social Security and Welfare, Water Supply & Sanitation and Cabinet Secretariat in respect of 133 schemes. The amounts were recouped by the end of the FY 2024-25. Major Head-wise details of the expenditure incurred, are given in **Table 2.47**.

Table 2.47: Major Head-wise expenditure from Contingency Fund

(₹ in crore)

Sl. No.	Major Heads	Amount
1	2014 Administration of Justice	1.02
2	2051 Public Service Commission	17.01
3	2052 Secretariat-General Services	23.94
4	2053 District Administration	2.35
5	2055-Police	104.63
6	2070 Other Administrative Services	31.58
7	2210 Medical and Public Health	20.30
8	2220 Information and Publicity	69.73

Sl. No.	Major Heads	Amount
9	2230 Labour, Employment and Skill Development	0.16
10	2235 Social Security and Welfare	318.20
11	2250 Other Social Services	0.04
12	2251 Secretariat-Social Services	0.33
13	3451 Secretariat-Economic Services	28.81
14	4215 Capital Outlay on Water Supply and Sanitation	17.86
Total		**635.96**

Source: Office of the Pr. AG (A&E)

Further scrutiny revealed that expenditure of ₹ 214.74 crore made from the Contingency Fund for purposes which were not unforeseen and emergent in nature, such as like Travelling Allowances, Office Expenditure, Purchase of Motor Vehicles, Fuel and maintenance of vehicles *etc*.

2.9 Conclusion

During FY 2024-25, out of total budget of the State amounting to ₹ 1,50,938.84 crore, a sum of ₹ 31,110 crore (20.61 *per cent* of the total budget) remained unutilised. Further, out of the total savings of ₹ 31,110 crore, savings of ₹ 19,648.71 crore occurred in 10 grants, ranging between seven to 62 *per cent* of budget provisions, the reasons for which have not been appropriately explained in the Appropriation Accounts.

In Grant No. 20-Health, Medical Education and Family welfare Department, out of the total budget provisions of ₹ 7,731.83 crore there was a savings of ₹ 2,494.36 crore (32 *per cent*). Similarly, out of total budget of ₹ 3,721.65 crore in Grant No. 51- Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division), there was a savings of ₹ 1,145.38 crore (30.78 *per cent*).

During the year 2024-25, the expenditure did not even come up to original provisions. Despite this, supplementary provisions of ₹ 5,407 crore were made.

There was an excess disbursement of ₹ 306.62 crore over the authorisation made by the State Legislature under Appropriation No. 15-Pension during 2024-25. Besides, excess expenditure amounting to ₹ 4,046.43 crore of previous years, were not regularised as of March 2025.

During the financial year 2024-25 budget of ₹ 334.76 crore provided under 44 sub-heads in Grant No. 20-Health, Medical Education and Family welfare Department were surrendered/re-appropriated at the end of the financial year. Similarly, under Grant No. 51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division), budget provision of ₹ 343.33 crore provided in 57 sub-heads, was not utilised and the entire provision was surrendered.

During 2024-25, the State Government had booked Grants-in-aid of Revenue nature amounting to ₹ 2,879.71 crore under Capital Expenditure. The misclassification resulted in overstatement of Revenue Surplus to that extent.

Out of 122 Centrally Sponsored Schemes running in the State through SNAs only 28 SNAs had been migrated to SNA-SPARSH, as on 30 September 2025.

2.10 Recommendations

- *The State Government may put in place mechanisms to ensure accuracy of budgetary assumptions, as well as an efficient control mechanism to curtail non-utilisation of allocated funds.*
- *The State Government may ensure that anticipated savings are identified and surrendered within the specified timeframe.*
- *The State Government may ensure that expenditure does not exceed the amount authorised by the Legislature. Steps may be taken to regularise excess expenditure of previous years.*