SUPREME AUDIT INSTITUTION OF INDIA
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Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

Government of Jharkhand

Report No. 3 of 2026

(State Finances Audit Report)

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Preface

This Report has been prepared for submission to the Governor of Jharkhand under Article 151 of the Constitution.

The State Finances Audit Report of the Government of Jharkhand intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II – Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Article 151(2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

The Principal Accountant General (Accounts and Entitlements) compiles the annual Finance Accounts and Appropriation Accounts of the State based on vouchers, challans, and initial and subsidiary accounts submitted by treasuries, offices, and departments under the control of the State Government, as well as statements received from the Reserve Bank of India. These accounts are independently audited by the Principal Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- Results of audit carried out by the office of the Principal Accountant General (Audit).
- Other data with departmental authorities and treasuries (accounting as well as MIS)
- GSDP data and other State related statistics
- State's Fiscal Responsibility and Budget Management (FRBM) Act
- Finance Commission recommendations.
- Various audit reports of the CAG of India.
- Best practices and guidelines of the Government of India (GoI).

An Entry Conference was held on 16 June 2025 with the Finance Department, Government of Jharkhand, wherein the audit approach followed in the preparation of the SFAR was explained. Exit meeting was held with the Finance Department on 25 November 2025 wherein Audit findings were discussed. The responses of the Government have been incorporated in the Report appropriately.

Structure of the Government Account

The Accounts of the State Government are kept in three parts.

1. Consolidated Fund of the State (Article 266 (1) of the Constitution of India)

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc*.), Ways and Means advances extended by the Reserve Bank of India, and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.,* salaries of Constitutional authorities, loan repayments *etc*.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

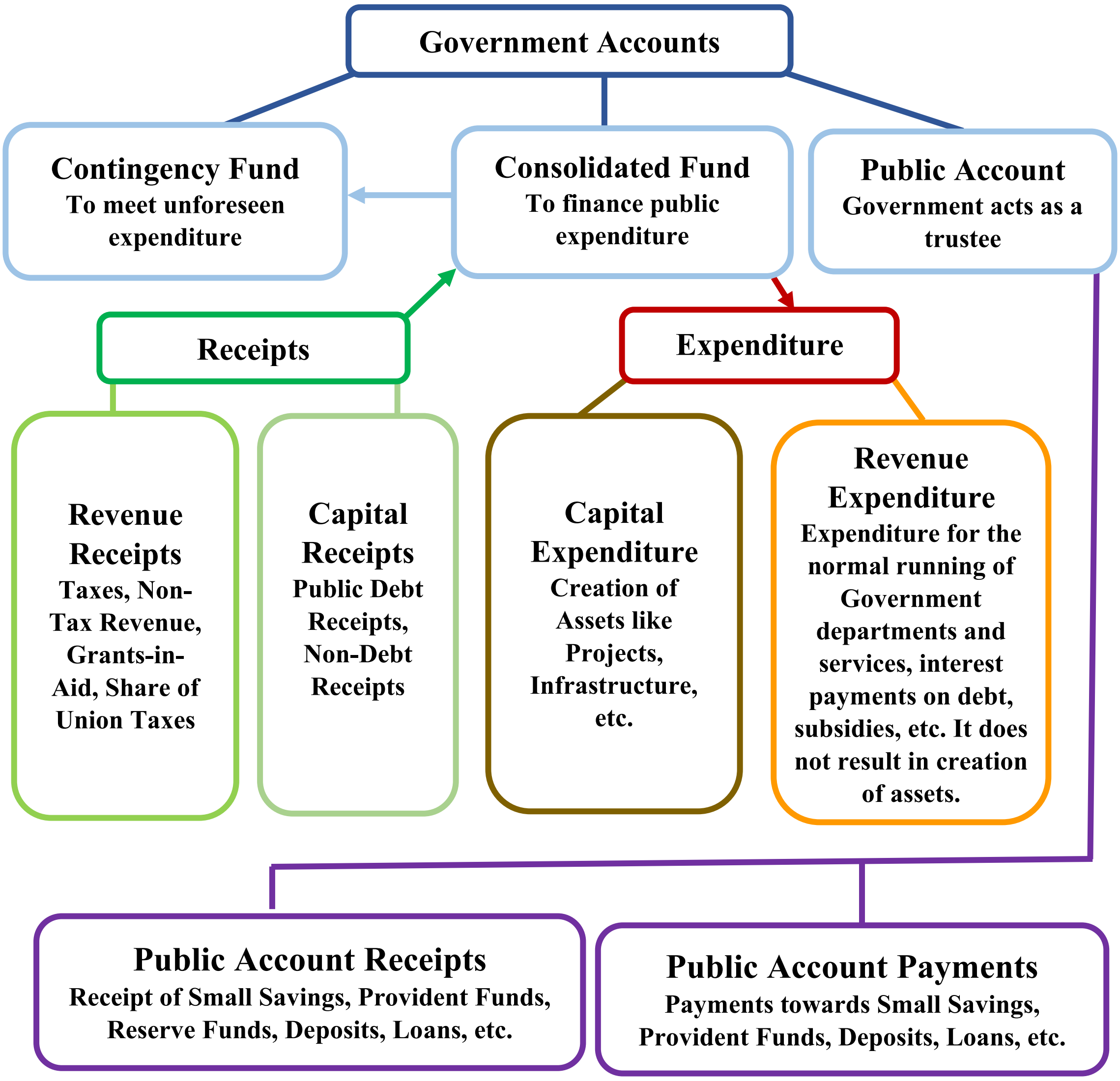
2. Contingency Fund of the State (Article 267 (2) of the Constitution of India)

This Fund is in the nature of an impress which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major heads relating to the Consolidated Fund of the State.

3. Public Accounts of the State (Article 266 (2) of the Constitution)

Apart from the above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

Structure of Government Accounts



Executive Summary

Executive Summary

This Report on the finances of the State of Jharkhand provides an independent assessment of the fiscal position of the State for FY 2024-25. It analyses the State's overall financial health and reviews its revenue and expenditure trends, assesses the State's debt position and borrowing patterns, evaluates its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, guarantees, subsidies, *etc*. So far as revenue and expenditure comparison is concerned, one of the important constraints is committed expenditure, which includes salaries and wages, pension payments and interest payments.

Overview of the Finances of the State

Jharkhand's economy showed moderate growth during the FY 2024-25, with GSDP registering a growth of 10.87 *per cent* over the previous financial year. The State contributed 1.56 *per cent* to the GDP of India during 2024-25, which was nearly the same over the last five years.

Receipt and Expenditure

The State has different sources of receipts such as State's Own Tax Revenue, Non-tax Revenue, devolution of States' shares in taxes, Grants-in-aid and transfers from the Union Government and non-debt capital receipts. The State Government's expenditure included expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments *etc.*).

During 2024-25, revenue receipts grew at 7.46 *per cent* over the previous year driven by increased central tax devolution. The percentage of revenue receipts to GSDP stood at 18.30 *per cent* in 2024-25 against 18.88 *per cent* in 2023-24. The State's own tax revenue marginally increased by 1.77 *per cent*. Growth of Non-tax revenue (2.76 *per cent* of GSDP) was modest at six *per cent*, and Grants from the Centre remained nearly the same as in the previous year. The State's own revenue performance remained at the level of the previous year and dependence on Central transfers remained substantial. The State Government received ₹ 6,714.04 crore as Central share for Centrally Sponsored Schemes (CSSs) during the year.

From 2015-16 to 2024-25, revenue receipts grew from ₹ 40,638 crore to ₹ 94,489 crore, with a CAGR of 9.83 *per cent*. Capital receipts decreased from ₹ 13,276 crore to ₹ 9,357 crore during 2015-16 to 2024-25. State's share in Union taxes & duties increased from ₹ 15,969 crore in 2015-16 to ₹ 42,557 crore in 2024-25 with a CAGR of 11.51 *per cent*. Grants-in-aid from GoI increased marginally from ₹ 7,338 crore in 2015-16 to ₹ 9,199 crore in 2024-25.

Total expenditure (revenue expenditure, capital expenditure and loans & advances) of the State increased by 7.56 *per cent* from ₹ 1,01,537 crore in 2023-24 to ₹ 1,09,212 crore in 2024-25.

Revenue expenditure is incurred to maintain the current level of services and payments for past obligations. As such, it does not result in any addition to the State's infrastructure and service network. Revenue expenditure increased from ₹ 36,553 crore in 2015-16 to ₹ 86,565 crore in 2024-25 at a CAGR of 10.05 *per cent*. It consistently made up a significant portion (70 to 85 *per cent*) of the total expenditure during last ten years. During 2024-25, revenue expenditure was 16.77 *per cent* of GSDP.

Committed expenditure

The quantum of committed expenditure constitutes the largest share of revenue expenditure. Committed expenditure, which constituted 37.24 *per cent* of the revenue expenditure during 2024-25, has first charge on resources and consists of interest payments, expenditure on salaries and wages and pensions.

Expenditure on subsidies

Within the non-committed expenditure, amount paid as subsidies increased from ₹ 4,831 crore in 2023-24 to ₹ 7,889 crore in 2024-25. Subsidies were 9.11 *per cent* of the total revenue expenditure in 2024-25 with subsidies to Power (₹ 5,537 crore) constituting a significant portion (70 *per cent*).

Capital expenditure

The State Government spent ₹ 18,410 crore on capital expenditure during 2024-25, against ₹ 20,570 crore in 2023-24 with the CE to GSDP ratio being 3.57 *per cent* in 2024-25. Capital expenditure decreased by ₹ 2,160 crore over the previous year and was below budget levels, reflecting less emphasis on creation of assets.

Fiscal parameters

Revenue surplus of the State increased from ₹ 4,085 crore in 2015-16 (1.98 *per cent* of GSDP) to ₹ 7,924 crore in 2024-25 (1.53 *per cent* of GSDP), except in 2020-21 when there was a deficit. However, during 2024-25, revenue surplus of the State decreased to ₹ 7,924 crore against ₹ 11,252 crore in 2023-24.

Similarly, the gap between the total expenditure and total non-debt receipts of the State results in fiscal deficit. The fiscal deficit of the State increased to ₹ 14,527 crore in 2024-25 (2.81 *per cent* of GSDP) against ₹ 6,332 crore in 2023-24 (1.36 *per cent* of GSDP).

Contingent Liabilities

During 2024-25, guarantees amounting to ₹ 2,175 crore were deleted resulting in outstanding guarantee of ₹ 2,823.38 crore at the end of the financial year. No guarantee was invoked during 2024-25.

FRBM requirements and compliance with fiscal parameters

The FRBM Act / Rules prescribes certain limits within which, revenue deficit, fiscal deficit and debt as a percentage of the Gross State Domestic Product (GSDP) of a State, should remain. In 2024-25, the revenue surplus of the State was 1.53 *per cent*; fiscal deficit was 2.81 *per cent* as against the limit of 3.00 *per cent* set for it in the FRBM Act and outstanding liability was 25.34 *per cent* of GSDP as against the limit of 27 *per cent*.

As per the debt stabilisation analysis, the outstanding liabilities of the State Government increased from ₹ 1,09,184.99 crore in 2020-21 to ₹ 1,30,798.56 crore in 2024-25. The overall debt to GSDP ratio of the State was at 36.80 *per cent* of GSDP in 2020-21 which continued to decline from 2021-22 onwards and reached a five-year low of 25.34 *per cent* in 2024-25.

Budgetary management

The fiscal year 2024-25 also continued to witness large scale savings. During this period, out of the total budget of the State amounting to ₹ 1,50,938.84 crore, an amount 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 under ten grants ranging between seven and 62 *per cent* of the budget provisions, the reasons for which have not been appropriately explained in the Appropriation Accounts.

Supplementary provisions of ₹ 5,407 crore, made during the year 2024-25 in 46 cases, proved unnecessary as the expenditure did not even come up to original provisions.

The State Government has to get excesses over grants/appropriations regularised by the State Legislature as per Article 205 (1) (b) of the Constitution. It was observed that 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 pertaining to previous years, were not regularised, as of March 2025.

During 2024-25, the State Government had booked Grants-in-aid of Revenue nature amounting to ₹2,879.71 crore under Capital Expenditure. Similarly, an amount of ₹ 42.45 crore was incorrectly booked under Revenue section instead of Capital section. 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.

Financial Reporting Practices

Out of total collection of labour cess amounting to ₹ 945.67 crore as of March 2025, only ₹ 473.74 crore was transferred by the State in last three years leaving an outstanding balance of ₹ 471.93 crore for transfer to the BOCW Welfare Board. Non-transfer of cess increased liabilities of the State to that extent.

As on 31 March 2025, 52,855 Utilisation Certificates amounting to ₹ 1,60,565.80 crore, were outstanding for submission to the Principal Accountant General (A&E). Huge pendency of UCs is fraught with the risk of misutilisation of government funds.

As of 31 March 2025, DC bills, against 17,877 AC bills amounting to ₹ 4,531.00 crore, were outstanding for submission to the Principal Accountant General (A&E). Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs for ensuring submission of DC bills.

Only three (03) out of 24 Administrators of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures (in the treasury) and 03 annual verification certificates were furnished by them to the Treasury officer which were forwarded to the Principal Accountant General (A&E). Non-reconciliation of balances with treasury figures defies the norms of transparency and obstructs monitoring of such fund.

The Government of Jharkhand had not established the State Mineral Exploration Trust under the Public Account/Bank Account for financing exploration activities related to minor minerals, as of November 2025.

Chapter-I

Overview of Finances of the State

Chapter I: Overview of Finances of the State

This chapter provides a snapshot of Jharkhand's finances for 2024-25, covering demographics, economic indicators, and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter also flags issues like low cash balances, low returns on investments *etc*.

1.1 Profile of the State

Jharkhand, a predominantly agrarian State in east India, covers 79,716 sq. km. and comprises 24 districts and 32,394 villages. As per the report of the Technical Group on Population Projections (2011-2036), the population of the State, during the year 2025, was projected to be 4.05 crore (2.87 *per cent* of the population of India), with a density of 508 persons per sq. km. This section provides an overview of the demography, GSDP, and per capita income of the State.

1.1.1 Demography of the State

The State's demographic details *vis-à-vis* the national average are presented in **Table 1.1** below.

Table 1.1: Demographic profile of the State

	Jharkhand	National average
Rural Population (*per cent*)	73.48	64.30
Urban Population (*per cent*)	26.52	35.70
Population density *(Population projections 2011-36, MoHFW)*	508	430
Sex Ratio per 1,000 Males *(Census of India, 2011)*	948	947
Infant Mortality Rate per 1,000 Live births *(Sample Registration System, Statistical Report 2020)*	29	25
Maternal Mortality Rate per 1,000 Live births *(Maternal Mortality Bulletin)*	4	5
Total Fertility Rate (*per cent*) *(Population projections 2011-36, MoHFW)*	2.17	1.94
Life Expectancy at Birth (*Years*) *(Report on Technical Population, 2020)*	69.5	70.3
Population below Poverty Line (*per cent*) *(Multidimensional Poverty Index, 2023, NITI Aayog)*	28.81	14.96
Literacy Rate (*per cent*) *(NCS Report, 2012-18)*	76.7	80.9

1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in the succeeding paragraphs. As per the current series with base year 2011-12, GSDP figures for the years 2022-23 and 2023-24 have changed. Accordingly, the percentages/ratios in relevant tables for the relevant years, published in the previous years' Audit Reports, have undergone changes.

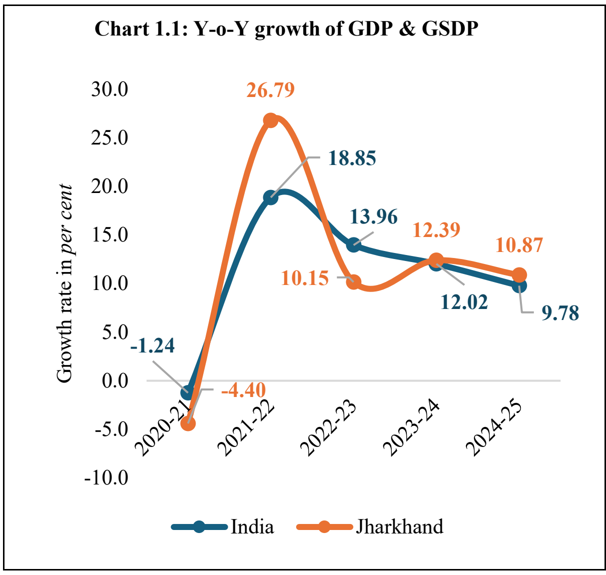
1.1.2.1 Gross State Domestic Product and Per Capita Income

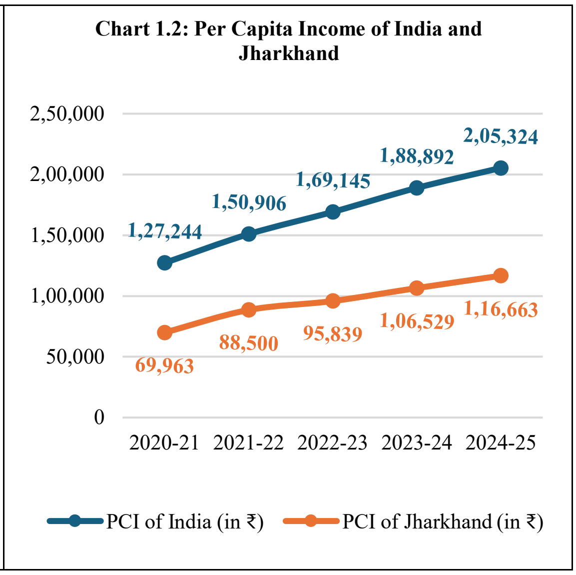
Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP is given in **Table 1.2**. Year-on-year growth of GSDP and GDP and GSDP contribution in GDP is given in **Chart 1.1**, and Per Capita Income (PCI) of the Country and PCI of the State, is depicted in **Chart 1.2**.

Table 1.2: Trends in GSDP compared to GDP of India (at current prices)

Year	2020-21	2021-22	2022-23	2023-24	2024-25
GDP (₹ in crore)	1,98,54,096	2,35,97,399	2,68,90,473	3,01,22,956	3,30,68,145
GSDP (₹ in crore)	2,96,664	3,76,127	4,14,308	4,65,638	5,16,255
PCI- All India (in ₹)	1,27,244	1,50,906	1,69,145	1,88,892	2,05,324
PCI (Jharkhand) (in ₹)	69,963	88,500	95,839	1,06,529	1,16,663

Source: NSO, Ministry of Statistics and Programme Implementation, GoI



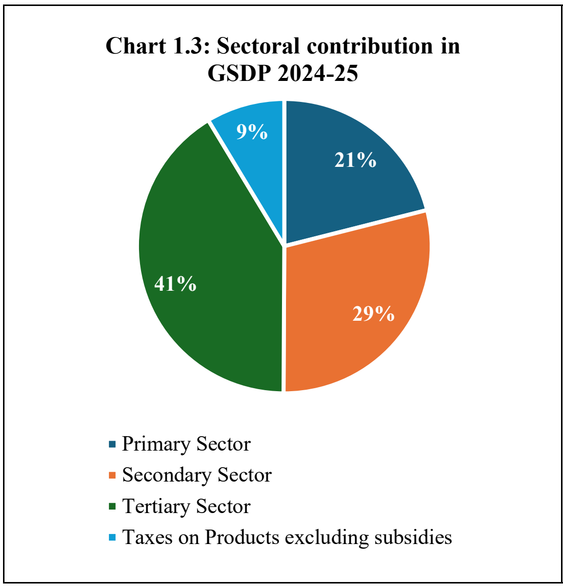


The growth of GSDP of Jharkhand (74 *per cent*) was higher than the GDP growth of India (67 *per cent*) in the last five years. However, contribution of Jharkhand in the GDP of India remained nearly same at 1.5 *per cent* during 2020-25. Growth of GSDP was higher than the Growth of GDP of India during 2020-25, except in 2020-21 and 2022-23.

PCI of Jharkhand ranged from 55 to 59 *per cent* of the PCI of India during the period 2020-25.

1.1.2.2 Sectoral contribution to GSDP

The sectoral contribution of various sectors during 2024-25 and sectoral growth in GSDP, during the last five years, are depicted in **Chart 1.3** and **Chart 1.4** respectively.



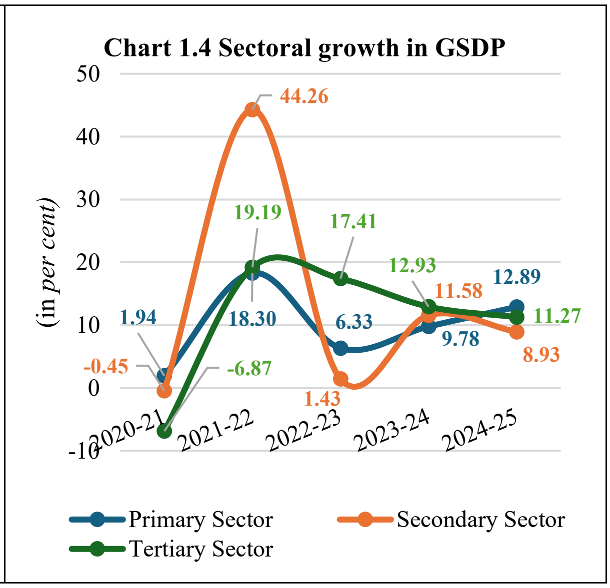
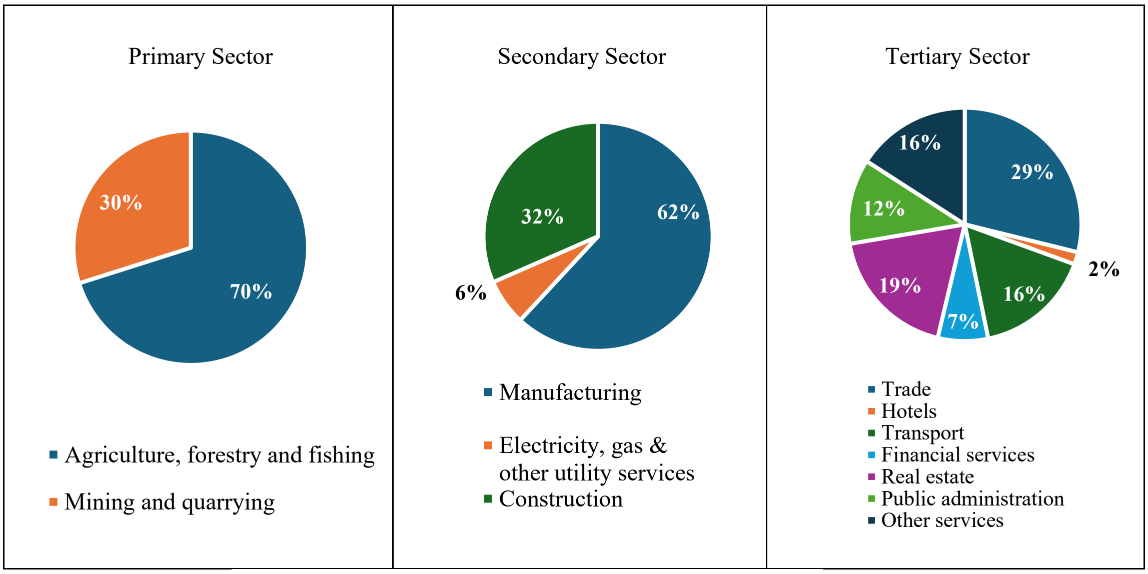


Chart 1.5 shows the composition of each sector during FY 2024-25, in terms of its major contributing segments.

Chart 1.5: Sector-wise distribution, FY 2024-25



Source: Ministry of Statistics and Programme Implementation, GoI.

The tertiary sector remained the largest contributor throughout the last five years, while the secondary sector showed post-pandemic recovery and the primary sector maintained a relatively stable share.

1.1.3 Snapshot of Finances

Table 1.3 shows the details of actual financial results of the State for the years 2023-24 and 2024-25 *vis-à-vis* Budget Estimates (BE), Revised Estimates (RE) and percentage of actuals to GSDP, for the year 2024-25.

Table 1.3: Snapshot of Finances

(₹ in crore)

Sl. No.	Components	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1	**Tax Revenue**	**65,357.12**	**74,538.22**	**76,385.28**	**71,058.60**	**95.33**	**13.76**
(i)	*Own Tax Revenue*	*28,004.77*	*34,196.67*	*32,827.00*	*28,501.30*	*83.35*	5.52
(ii)	*Share of Union taxes/duties*	*37,352.35*	*40,341.55*	*43,558.28*	*42,557.30*	*105.49*	8.24
2	Non-Tax Revenue	13,425.12	19,300.43	20,026.54	14,231.39	73.74	2.76
3	Grants-in-aid from Central Government	9,146.26	16,961.35	13,925.93	9,198.62	54.23	1.78
4	**Revenue Receipts (1+2+3)**	**87,928.50**	**1,10,800.00**	**1,10,337.75**	**94,488.61**	**85.28**	**18.30**
5	Recovery of Loans and Advances	7,276.70	100	380.61	196.69	196.69	0.04
6	Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00
7	Borrowings and other liabilities*	6,331.76	9,499.68	11,482.69	14,526.81	152.92	2.81
8	**Capital Receipts (5+6+7)**	**13,608.46**	**9,599.68**	**11,863.30**	**14,723.50**	**153.37**	**2.85**
9	**Total Receipts (4+8)**	**1,01,536.96**	**1,20,399.68**	**1,22,201.05**	**1,09,212.11**	**90.71**	**21.15**
10	**Revenue Expenditure**	**76,676.42**	**91,831.54**	**98,474.22**	**86,565.04**	**94.27**	**16.77**
11	Interest payments	6,838.95	7,054.57	7,152.38	5,863.01	83.11	1.14
12	Capital Expenditure	20,569.69	23,987.25	19,095.94	18,409.98	76.75	3.57
13	Loans and advances	4,290.85	4,580.89	4,630.89	4,237.10	92.50	0.82
14	**Total Expenditure (10+12+13)**	**1,01,536.96**	**1,20,399.68**	**1,22,201.05**	**1,09,212.12**	**90.71**	**21.15**
15	**Revenue Surplus (+)/ Deficit (-) (4-10)**	**11,252.08**	**18,968.46**	**11,863.53**	**7,923.57**	**41.77**	**1.53**
16	**Fiscal Surplus (+)/ Deficit (-) {(4+5+6)-14}**	**-6,331.76**	**-9,499.68**	**-11,482.69**	**-14,526.82**	**152.92**	**-2.81**
17	**Primary Deficit (-)/ Surplus (+) (16-11)**	**507.19**	**-2,445.11**	**-4,330.31**	**-8,663.81**	**354.33**	**-1.68**

Source: Finance Accounts and Annual Financial Statement of the State

**Borrowings and other Liabilities: Net (Receipts – Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Cash Balance.*

As can be seen from **Table 1.3**, the State had revenue surplus during 2024-25. However, the revenue surplus decreased significantly over the previous year due to higher growth of RE in comparison to RR.

The details of State Government Finances for the FY 2020-21 to 2024-25 is given in ***Appendix 1.1***.

1.1.4 Ten-year Trend Analysis of Major Fiscal Parameters

A comprehensive ten-year trend analysis covering the period from 2015-16 to 2024-25 of the major fiscal and economic parameters of the State (presented in ***Appendix 1.2***), has been carried out to provide a long-term perspective on the State's fiscal sustainability. The analysis includes calculation of CAGR for each component over the ten-year period. It enables an assessment of the structural strengths and weaknesses of the State's finances, identifies emerging risks and highlights systemic trends that have influenced the fiscal position over the decade.

- **Revenue Receipts**

Revenue Receipts registered a steady upward movement over the last ten years, recording a CAGR of about 9.83 *per cent*. This growth was primarily driven by higher own tax revenue and an increase in the State's share of Union taxes and duties. Over this ten-year period, the pace of revenue growth was mostly sufficient to keep up with the rise in revenue expenditure leading to revenue surplus during the period from 2015-16 to 2024-25, except in 2020-21. Revenue surplus grew with a CAGR of 7.64 *per cent* during the period.

- **Own Tax Revenue**

Own Tax Revenue grew at a CAGR of 10.63 *per cent*. This growth was supported by improvement in SGST collection and higher collections from State Excise, taxes on vehicles, *etc.*

- **Non-Tax Revenue**

Non-Tax Revenue grew at a CAGR of 10.38 *per cent* during the period. The year-to-year variations were mainly due to variation in Interest Receipts and collection of revenue under Miscellaneous General Services, User Charges *etc*.

- **State's Share in Union Taxes and Duties**

The State's share in Union Taxes and Duties grew at a CAGR of around 11.51 *per cent*. It showed consistent growth between 2015-16 and 2024-25, except a decline during the pandemic years. This component continues to play primary role in the State's fiscal stability.

- **Grants-in-Aid from Government of India**

Grants-in-Aid from GoI declined sharply in the latter part of the ten-year period, particularly in 2023-24 and 2024-25 due to reductions in grants for Centrally Sponsored Schemes and grants for GST compensation.

➢ **Revenue Expenditure**

Revenue Expenditure increased at a faster pace than Revenue Receipts, growing at about 10.05 *per cent* CAGR. However, the State's revenue expenditure was overall lower than revenue receipts throughout the decade except in 2020-21 which indicates fiscal sustainability. Committed expenditure ranged between 36.65 *per cent* and 45.42 *per cent* of revenue expenditure during the period between 2015-16 and 2024-25.

- **Interest Payments**

Interest Payments increased due to the rise in public debt, and increased at a CAGR of about 6.52 *per cent*. Thus interest payments were between 6.20 *per cent* and 10.31 *per cent* of revenue receipts during the period between 2015-16 and 2024-25.

- **Subsidies**

Subsidies rose at a CAGR of about 35.22 *per cent* in the period between 2015-16 and 2024-25 with sharp increases during and after the pandemic, reflecting expanded welfare spending. The growing subsidy burden requires periodic review to ensure that such expenditure remains targeted and does not strain the State's finances.

➢ **Capital Receipts**

Capital Receipts decreased at a CAGR of about (-) 3.81 *per cent* between 2015-16 and 2024-25. Non-debt capital receipts, such as recoveries of loans and advances, remained minimal except in 2023-24.

Capital Expenditure

Capital Expenditure grew at a CAGR of around 9.46 *per cent* which showed emphasis on asset creation. Capital Expenditure was highest in 2023-24 and slightly decreased during 2024-25.

➢ **Fiscal Deficit**

Fiscal Deficit (FD) expanded at a CAGR of about 2.61 *per cent*. However, during the period between 2015-16 and 2024-25, it remained under the targets prescribed in MTFPSs of the respective years, except in 2020-21.

➢ **Primary Deficit**

The State had primary surplus during 2021-22 to 2023-24, while in the remaining financial years (between 2015-16 and 2024-25), the State had primary deficit. The primary deficit grew at a CAGR of 0.61 *per cent* over the last ten years.

➢ **Outstanding Liabilities**

Outstanding liabilities more than doubled over the decade, growing at a CAGR of 9.67 *per cent* during 2015-16 to 2024-25. The Debt-GSDP ratio remained under the prescribed limit in MTFPSs during the period, except during 2017-21.

The ten-year fiscal trend shows that:

- The growth in revenue expenditure was higher than State's revenue receipts which may lead to revenue imbalance.
- Rising subsidies and committed expenditure reduced the space for expenditure on development schemes.
- Increased Capital expenditure showed long-term asset creation and economic growth.

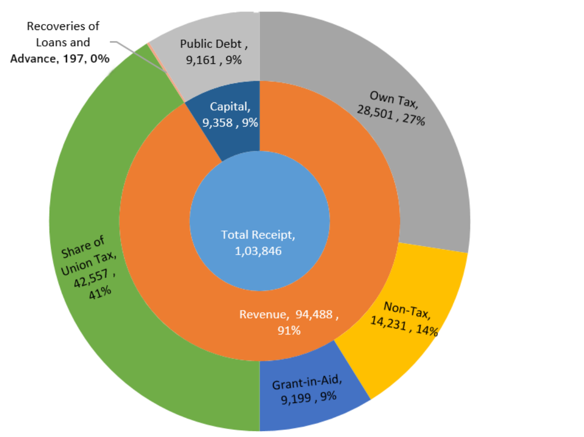
1.1.5 Sources and Application of Funds

Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.6**.

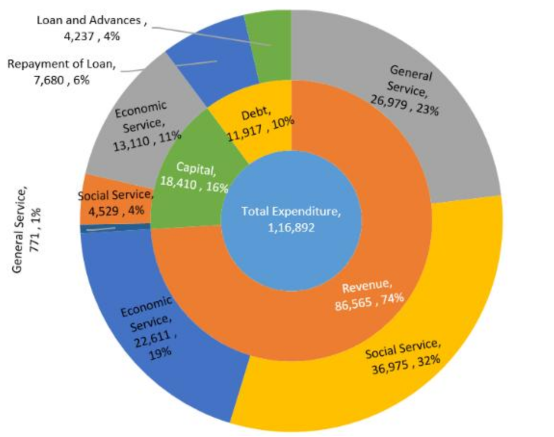
Chart 1.6: Details of sources and application of funds during 2024-25

(₹ in crore)

Sources of Funds



Application of Funds



Source: Finance Accounts

Appendix 1.3 provides details of receipts and disbursements and the overall fiscal position of the State during the current year as well as the previous year.

1.1.6 Snapshot of Assets and liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.4*** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, loans and advances given by the State Government and cash balances. A summarised position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4**.

Table 1.4: Summarised position of assets and liabilities

(₹ in crore)

Liabilities					Assets				
		2023-24	**2024-25**	***Per cent* increase /decrease**			**2023-24**	**2024-25**	***Per cent* increase/ decrease**
Consolidated Fund									
A	Internal Debt	70,658.82	69,595.32	-1.51	A	Gross Capital Expenditure	1,39,979.87	1,58,389.84	13.15
B	Loans and Advances from GoI*	16,148.68	15,574.66	-3.55	B	Loans and Advances	25,527.35	29,567.76	15.83
Contingency Fund		**500**	**500**	**0**					
Public Account									
A	Small Savings, Provident Funds, etc.	1,557.43	2,238.21	43.71	A	Advances with Departmental officers	0	4.22	100
B	Deposits	30,847.92	31,560.28	2.31	B	Remittances	0	0	0
C	Reserve Funds	10,666.62	14,725.39	38.05	C	Suspense and Miscellaneous	0	0	0
D	Remittances	48.08	224.38	366.68	Cash balance (including investment in Earmarked Funds)		10,735.61	3,295.67	-69.30
E	Suspense and Miscellaneous	380.83	362.72	-4.76	Suspense and Miscellaneous		0.00	0.00	0.00
	Cumulative excess of receipts over expenditure	45,434.45	56,476.53	24.30	Cumulative excess of expenditure over receipts		0.00	0.00	0.00
Total		**1,76,242.83**	**1,91,257.49**	**8.52**	**Total**		**1,76,242.83**	**1,91,257.49**	**8.52**

Source: Finance Accounts of respective years

**The opening balance of 2024-25 has been decreased by ₹ 3,118.51 crore (back-to-back loans) by making proforma correction in the accounts.*

1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans forms part of the Consolidated Fund of the State.

1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to GSDP over the five-year period (2020-25) are shown in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Receipts	**56,150**	**69,722**	**80,245**	**87,929**	**94,489**
Tax Revenue	**36,592**	**49,025**	**56,522**	**65,357**	**71,058**
Own Tax Revenue	*16,880*	*21,290*	*25,118*	*28,005*	*28,501*
State's share of Union taxes and duties	*19,712*	*27,735*	*31,404*	*37,352*	*42,557*
Non-tax Revenue	**7,564**	**10,031**	**12,830**	**13,425**	**14,231**
Grants-in-aid from GoI	**11,993**	**10,667**	**10,894**	**9,146**	**9,199**
State's Own Revenue (Own Tax and Non-tax Revenue)	24,444	31,321	37,948	41,430	42,732
GSDP (2011-12 series)	2,96,664	3,76,127	4,14,308	4,65,638	5,16,255
Year-on-year growth rates (in *per cent*)					
Revenue Receipts	-3.88	24.17	15.09	9.58	7.46
State's Own Revenue	-4.22	28.13	21.16	9.18	3.14
State's Own Tax Revenue	0.65	26.12	17.98	11.50	1.77
GSDP	-4.4	26.79	10.15	12.39	10.87
Buoyancy Ratios					
State's Own Tax Revenue Buoyancy w.r.t GSDP	*	0.97	1.77	0.93	0.16

Source: Finance Accounts for Revenue Receipts and MoSPI for GSDP figures

** Buoyancy ratio was not calculated as GSDP growth was negative.*

Revenue Receipts as percentage of GSDP, and contribution from various sources in revenue receipts is given in **Chart 1.7** and **Chart 1.8**.

Chart 1.7: Revenue Receipts as percentage of GSDP

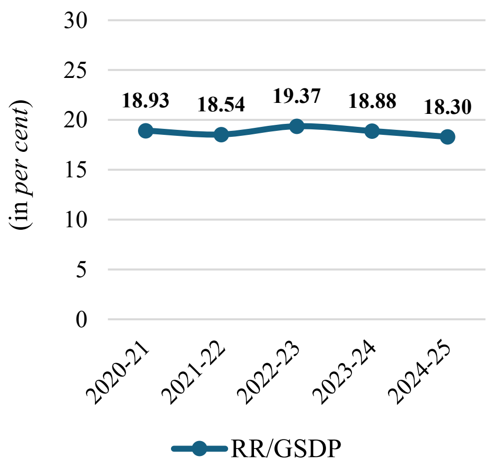
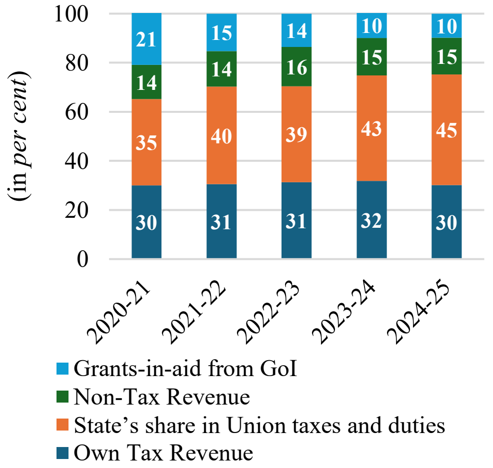


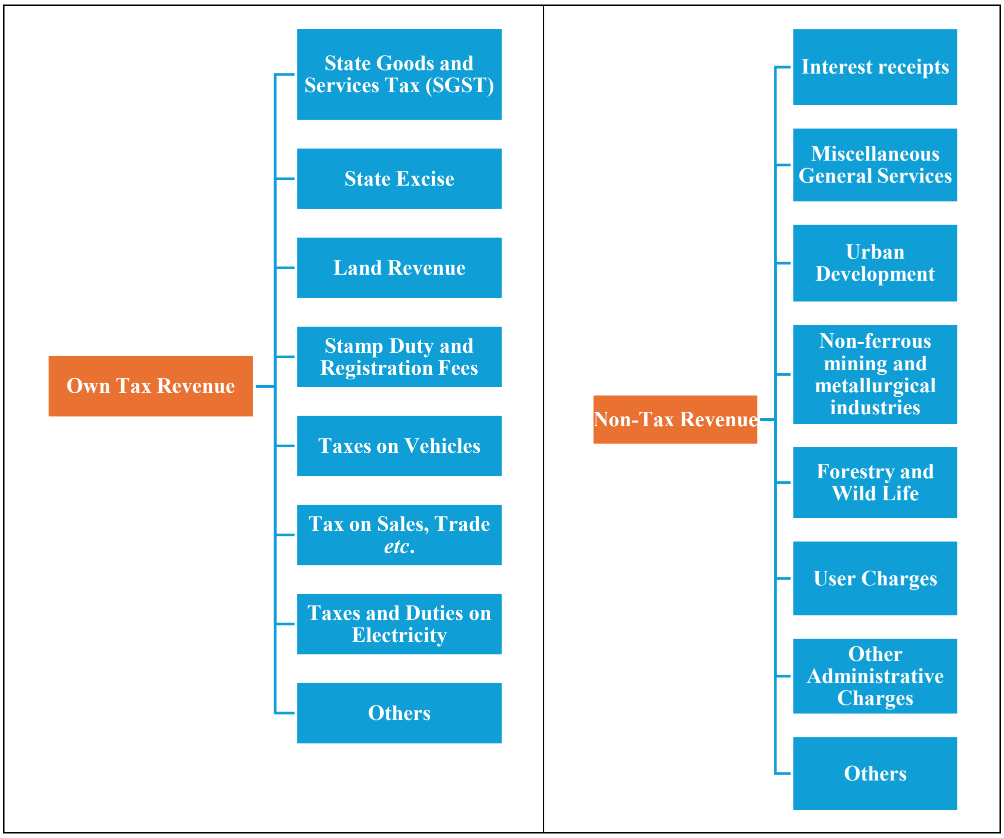
Chart 1.8: Contribution in revenue receipts



As can be seen from **Table 1.5**, the buoyancy of own tax revenue of the State to GSDP decreased in the current year. This is due to less growth of own tax revenue in comparision to GSDP. Further, as can be seen from **Chart 1.7**, RR to GSDP ratio showed a decreasing trend from 2022-23. Contribution of State's share in Union taxes and duties in revenue receipts has increased in last two years, as can be seen in **Chart 1.8**.

A. State's Own Resources

Chart 1.9: Details of State's Own Revenue



(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Own Tax Revenue for the FY 2024-25 are given in **Table 1.6**.

Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

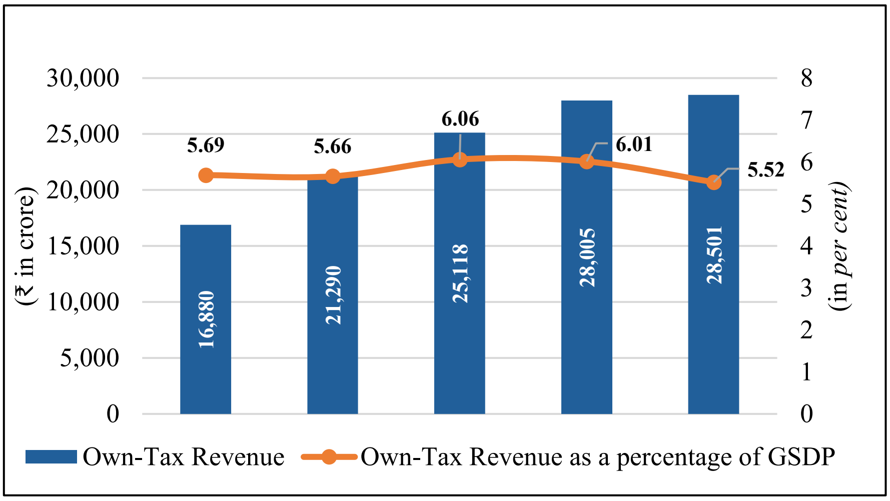
Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
State Goods and Services Tax (SGST)	12,348	15,375	15,000	13,980
Taxes on Sales, Trades, *etc*.	6,949	9,121	9,000	6,686
State Excise	2,376	2,700	2,800	2,708
Taxes and Duties on Electricity	1,395	1,413	1,450	1,367
Land Revenue	1,666	1,700	1,700	543
Stamp Duty and Registration Fees	1,468	1,450	1,500	1,258
Taxes on Vehicles	1,756	2,350	2,290	1,912
Others	47	88	87	47
TOTAL	**28,005**	**34,197**	**33,827**	**28,501**

Source: Finance Accounts and Budget documents of the State

As can be seen from the **Table 1.6**, the Own Tax Revenue of the State increased marginally during 2024-25 as compared to the previous year.

Trends of Own Tax Revenue and its components during 2020-21 to 2024-25 are shown in **Chart 1.10** and **Chart 1.11** respectively.

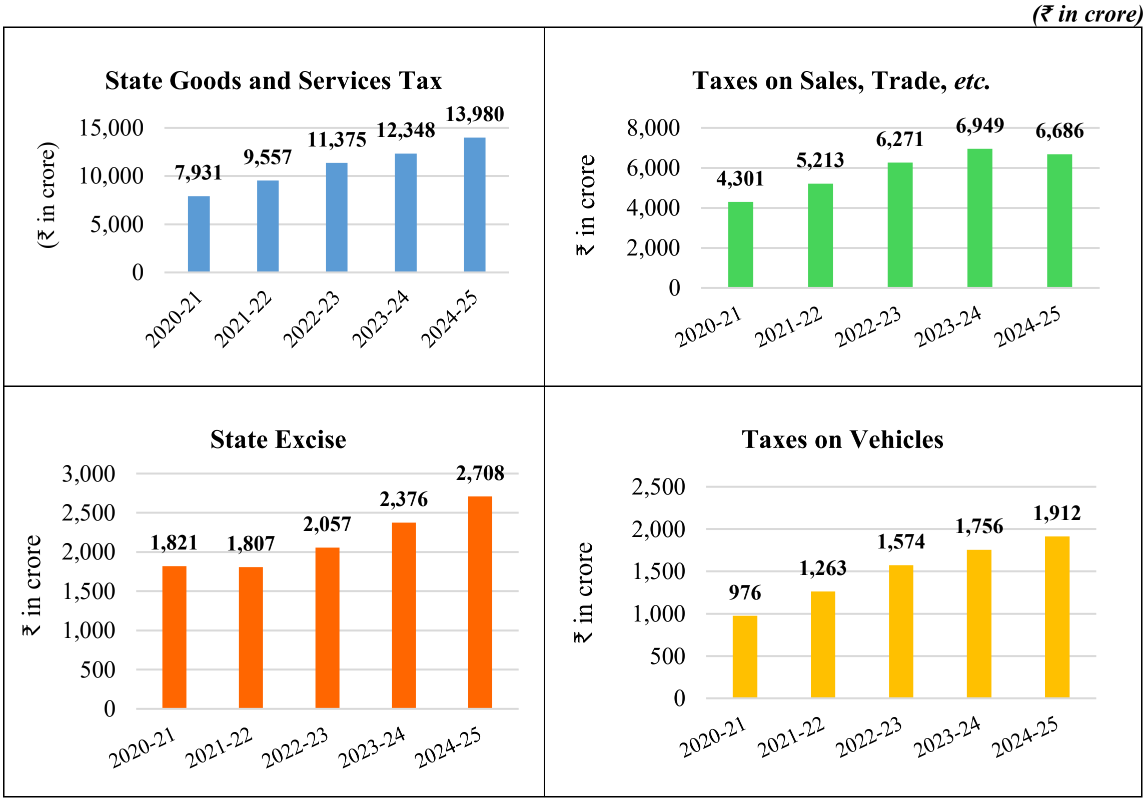
Chart 1.10: Trends of Own Tax Revenue during FY 2020-21 to FY 2024-25

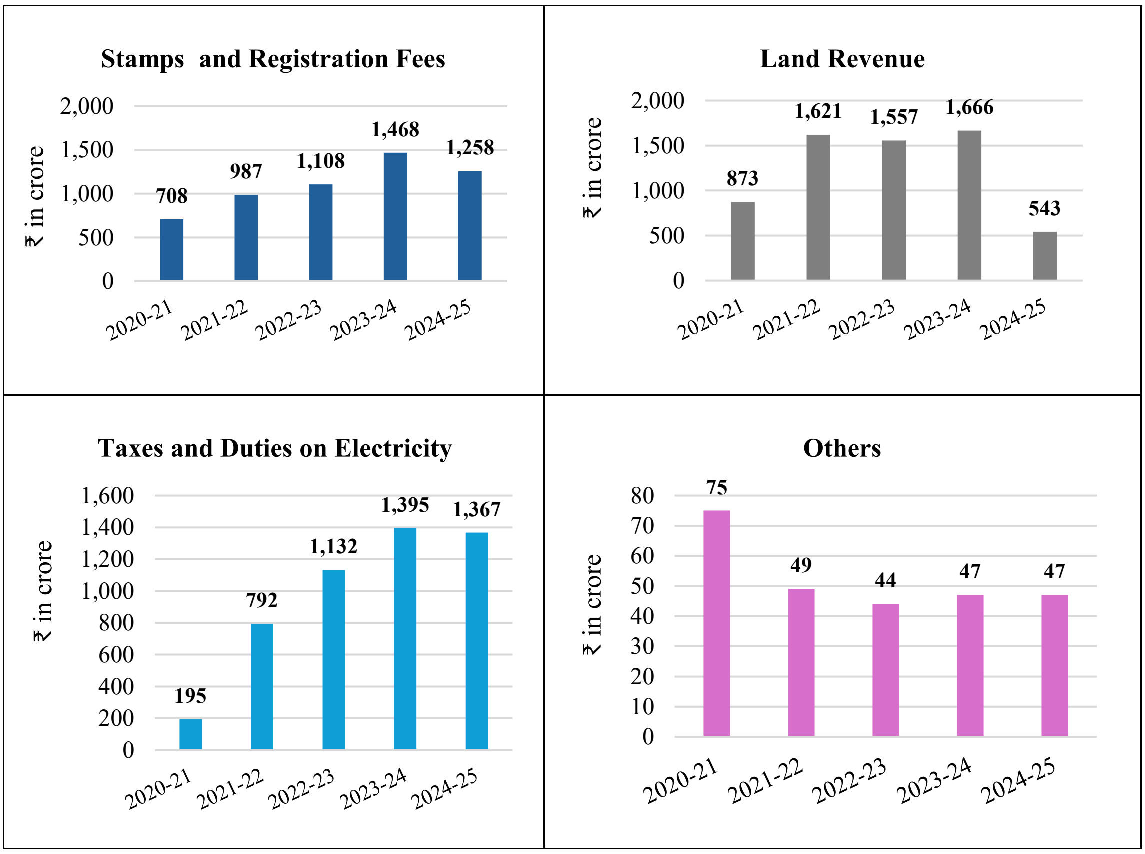


Source: Finance Accounts

Chart 1.11: Major components of State's Own Tax Revenue

(₹ in crore)





Source: Finance Accounts

As can be seen from **Chart 1.11**, own tax collections of the State increased marginally as compared to the previous year. However, significant changes were noticed in SGST and Land Revenue as detailed below:

- State Goods and Services Tax (SGST) increased by ₹ 1,632 crore. This was due to significant increase in 'Input Tax Credit cross utilisation of SGST and IGST' and 'Apportionment of IGST transfer-in of Tax component of SGST'.
- Collection of Land Revenue decreased significantly by ₹1,123 crore to ₹ 543 crore during 2024-25. Higher receipts during the last three years was due to collection on account of transfer of Government land on lease.

(ii) Non-Tax Revenue

Non-Tax Revenue of a State refers to the rent, fees, royalties and other receipts, of the State Government from sources other than taxes.

Actuals of Non-Tax Revenue for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals for the FY 2024-25, is given in **Table 1.7**.

Table 1.7: Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

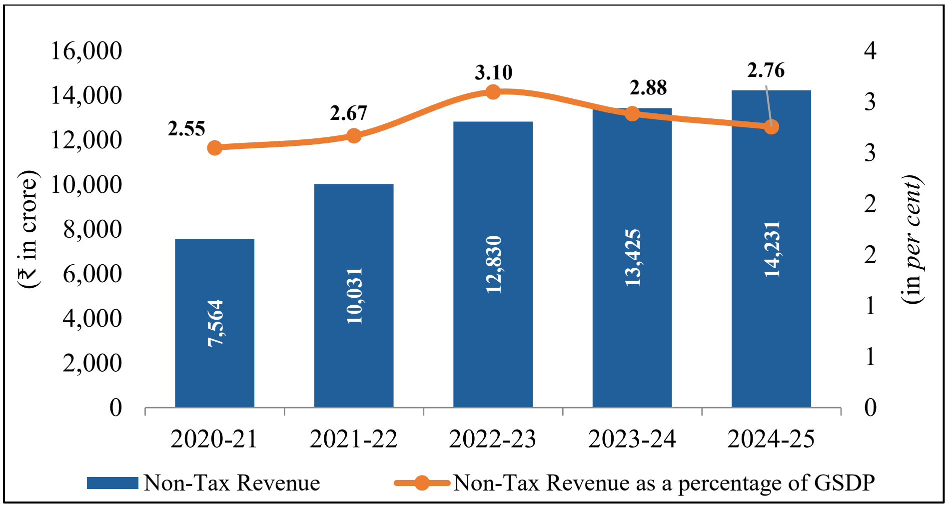
Non-Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
Non-ferrous Mining and Metallurgical Industries	10,597	15,500	17,642	12,086
Forestry and Wild Life	816	900	100	926
Interest Receipts	431	380	572	137
User Charges*	283	347	464	386
Urban Development	138	267	175	165
Other Administrative Services	186	210	200	49

Non-Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
Miscellaneous General Services	413	946	295	4
Others	561	750	579	578
Total	**13,425**	**19,300**	**20,027**	**14,231**

**All non-tax revenue under Education, Health, Water Supply and Sanitation, Irrigation, Transport and Tourism pertaining to Major Head 0202, 0210, 0700, 0701, 1054 and 1452 are user charges.*

Trends of non-tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.12** and **Chart 1.13** respectively.

Chart 1.12: Trends in Non-Tax Revenue

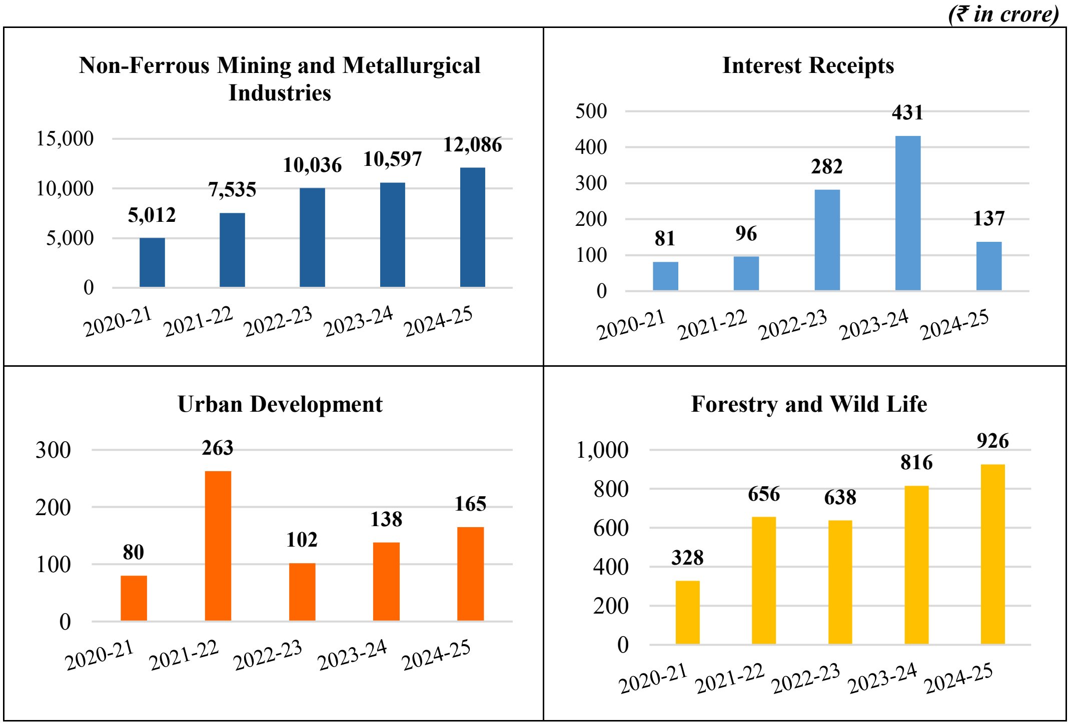


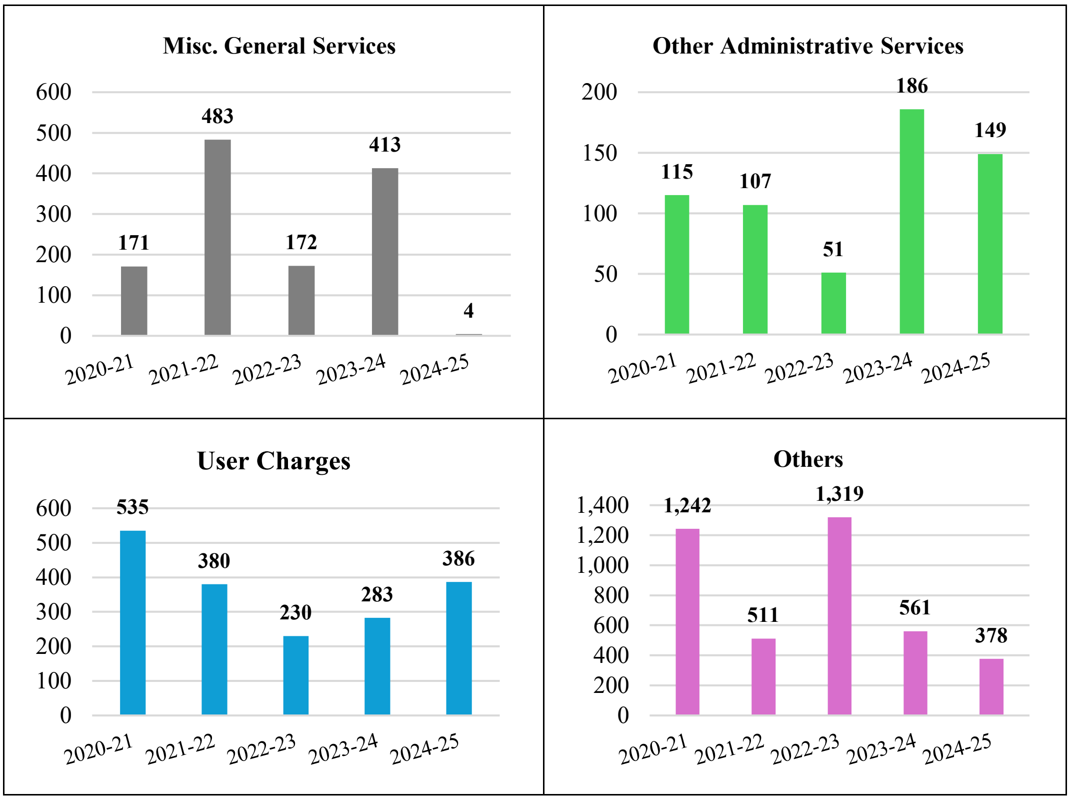
Source: Finance Accounts of respective years

Non-tax Revenue increased by six *per cent* in 2024-25 over the previous year due to increase in collection of revenue under Non-ferrous Mining and Metallurgical Industries which was partially offset by less collection under Miscellaneous General Services, Interest Receipts and Other Administrative Services.

Chart 1.13: Major components of State's Non-Tax Revenue

(₹ in crore)





Source: Finance Accounts of respective years

Though the collection of revenue under Non-ferrous Mining and Metallurgical Industries increased in the current year by 14 *per cent* over the previous year, its collection compared to the estimate of the State, was very low. Collection of Interest Receipts and Miscellaneous General Services was also significantly less than the budget estimates.

B. State's share of Union taxes and duties

Trends in the components of State's share of Union taxes and duties are shown in **Table 1.8.**

Table 1.8: State's share in Union taxes and duties

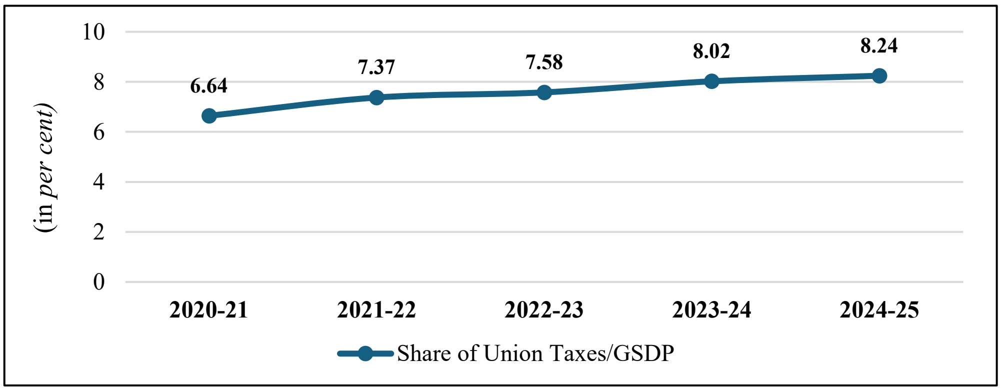
(₹ in crore)

Components	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax (CGST)	5,863	8,367	8,874	11,336	12,429
Integrated Goods and Services Tax (IGST)	0	0	0	0	0
Corporation Tax	5,944	7,139	10,529	11,212	12,076
Taxes on Income other than Corporation Tax	6,093	8,693	10,279	12,948	15,400
Customs	1,050	2,060	1,235	1,309	2,165
Union Excise Duties	663	1,089	387	495	417
Service Tax	85	356	49	7	1
Other Taxes	14	31	51	45	69
Total	**19,712**	**27,735**	**31,404**	**37,352**	**42,557**

Source: Finance Accounts

Percentage of State's share of Union taxes and duties to GSDP is given in **Chart 1.14**.

Chart 1.14: Percentage of total State's share in Union taxes and duties to GSDP



State's share of Union taxes and duties increased consistently during 2020-21 to 2024-25.

The growth rate of State's share of Union taxes and duties during the year, was only 14 *per cent* as compared to the previous year's growth rate of 19 *per cent.* However, its percentage to GSDP increased from 8.02 *percent* in 2023-24 to 8.24 *percent* in 2024-25 as can be seen in **Chart 1.14**.

C. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.9**.

Table 1.9: Grants-in-aid from Government of India

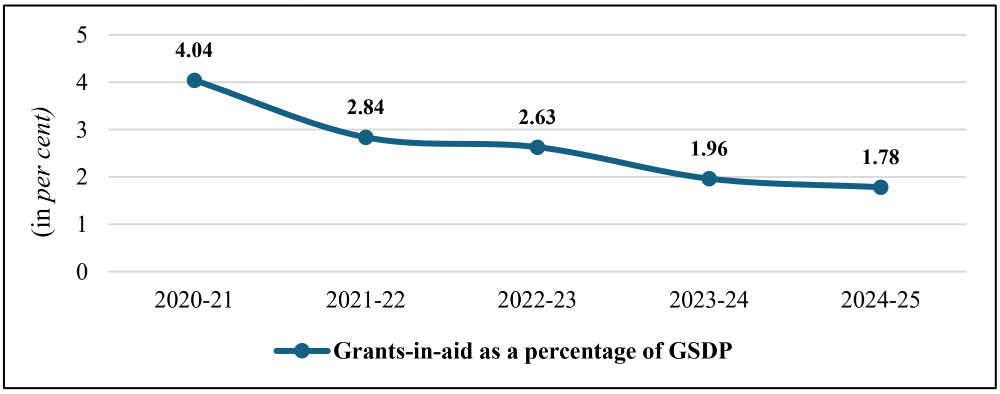
(₹ in crore)

Components	2020-21	2021-22	2022-23	2023-24	2024-25
Grants for Centrally Sponsored Plan Schemes	0.00	0.00	0.00	(-) 63.36	0.00
Grants for Centrally Sponsored Schemes	6,838.85	6,577.16	6,871.79	6,330.07	6,714.04
Finance Commission Grants	2,990.50	2,198.30	1,826.59	2,378.28	2,144.92
Other transfers/Grants to States/Union Territories with Legislature	2,164.06	1,891.40	2,195.16	501.27	339.65
Total	**11,993.41**	**10,666.86**	**10,893.54**	**9,146.26**	**9,198.61**

Source: Finance Accounts

Percentage of Grants-in-aid from Government of India to GSDP is given in **Chart 1.15**

Chart 1.15: Percentage of Grant-in-aid from Government of India to GSDP



Grants-in-aid from GoI decreased from ₹ 11,993.41 crore in 2020-21 to ₹ 9,198.61 crore in 2024-25, which was due to discontinuation of compensation to the State for loss of revenue arising on account of implementation of GST. However, GIA remained nearly same during 2023-24 and 2024-25.

(i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 6,714.04 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made in the State budget to the schemes shown in **Table 1.10**.

Table 1.10: Major Schemes receiving grants

Name of the Scheme	2023-24 Amount (₹ in crore)	2024-25 Amount (₹ in crore)	Percentage change over previous year
Samagra Shiksha under Sarva Shiksha Abhiyan	1,354.00	1,234.00	-8.86
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	181.73	82.27	-54.73
Pradhan Mantri Awas Yojana (Urban)	162.08	98.35	-39.32
Construction of Roads and Bridges under Prime Minister Gram Sadak Yojana	231.46	971.77	319.84
National Rural Livelihood Mission	12.00	658.22	5385.17
Indira Gandhi Old Age Pension Scheme	227.73	259.19	13.81

Source: Finance Accounts

As may be seen, there were significant variations in the allocations made for major CSS schemes to the State, between 2023-24 and 2024-25 (except in case of Samagra Shiksha Abhiyan). However, reasons for these variations were not available on record.

(ii) Fifteenth Finance Commission Grants

Fifteenth Finance Commission (15th FC) grants were provided to the States for Local Bodies, State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF) and for the Health Sector under Local Bodies (LB). Details of grants provided by GoI are given in **Table 1.11**.

Table 1.11: Recommended amount, actual release and transfers of Grants-in-aid

(₹ in crore)

Transfers		Recommendation of 15th FC for 2024-25	Actual release by GoI, during 2024-25	Release by State Government (Total percentage of the amount released by GoI)
(i) Grants to PRIs		**1,385.00**	**653.50**	**653.50 (*47*)**
(a)Performance/Tied Grants		831.00	392.10	392.10 (*100*)
(b)Untied Grants		554.00	261.40	261.40 (*100*)
(ii) Grants to ULBs		**713.00**	**0.00**	**0.00**
(a) Million Plus Cities (Performance/Tied Grant)		279.00	0.00	**0.00**
(b) Non-Million Plus Cities (60 *per cent* Tied+40 *per cent* Untied Grant)		434.00	0.00	**0.00**
(iii) Grants for Health Sector under LB		**492.10**	**464.22**	**130.24 (*28*)**
Total for Local Bodies (i+ii+iii)		**2,590.10**	**1,117.72**	**783.74 (*70*)**
State Disaster Response Fund (SDRF)	Central Share	526.00	1,027.20	465.79 (*45*)
	State Share	175.00	0.00	
State Disaster Mitigation Fund (SDMF)	Central Share	131.55	0.00	227.20[1]
	State Share	43.85	0.00	75.60[2]
Total for SDRMF		**876.40**	**1,027.20**	**768.59[3] (*75*)**

Source: 15th FC Report and Finance Accounts.

PRIs - Panchayati Raj Institutions and ULBs - Urban Local Bodies

1 *₹ 113.60 crore for 2020-21 and 2021-22 each received during 2021-22 and 2022-23 respectively released by the State during 2024-25.*
2 *₹ 37.80 crore for 2020-21 and 2021-22 each as state share transferred by the State during 2024-25.*
3 *Total consists of amount shown in footnote 1 and 2 also.*

As can be seen from **Table 1.11**, the State did not release the complete amount received from GoI for 'Health Sector under LBs' and 'SDRF' to the appropriate bodies/ accounts which not only created liability for the State but also affected the intended schemes/ purposes.

The State did not receive the second instalment of grants recommended by the 15th Finance Commission for Panchayati Raj Institutions (PRI) during 2024-25 due to non-compliance of preconditions that after March 2024, grants shall be released to the States only after acting upon the recommendations of the State Finance Commission (SFC). Four SFCs were constituted between 2004 and 2024 but no recommendations were made. The 5th State Finance Commission has been constituted by the State in February 2024, but recommendations were not adopted during 2024-25.

Further, the State did not receive grants from GoI for Urban Local Bodies (ULBs) during 2024-25 due to non-compliance to the precondition that ULBs would be deemed eligible for release of grants only if duly elected bodies are in place. Since, the Local Body elections have not been held in the State, the ULBs were not eligible for the receipt of grant.

1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of capital receipts and their components during 2020-21 to 2024-25 are shown in **Table 1.12**.

Table 1.12: Trends in growth and composition of capital receipts

(₹ in crore)

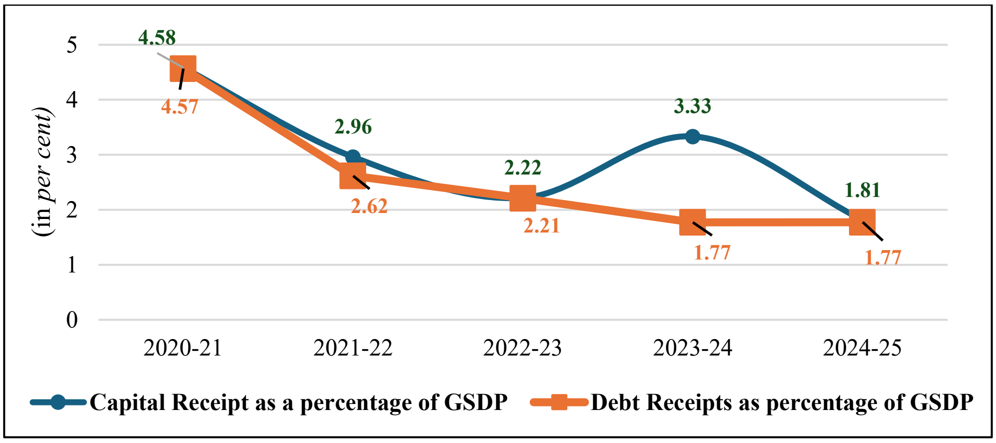
Sources of State's Receipts	2020-21	2021-22	2022-23	2023-24	2024-25
Capital Receipts	**13,595.36**	**11,131.60**	**9,188.71**	**15,523.83**	**9,357.31**
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	48.78	1,291.73	46.41	7,276.70	196.69
Public Debt Receipts	13,546.58	9,839.87	9,142.30	8,247.13	9,160.62
*Internal Debt**	*10,958.31*	*6,594.22*	*5,515.20*	*3,120.45*	*6,230.71*
Loans and advances from GoI	*2,588.27*	*3,245.65*	*3,627.10*	*5,126.68*	*2,929.91*
Year-on-Year growth rates (in per cent)					
GSDP	(-) 4.40	26.79	10.15	12.39	10.87
Capital Receipts	41.00	(-) 18.12	(-) 17.45	68.94	(-)39.72
Public Debt Receipts	41.21	(-) 27.36	(-) 7.09	(-) 9.79	11.08
Internal Debt	19.54	(-) 39.82	(-) 16.36	(-) 43.42	99.67
Loans and advances from GoI	507.60	25.40	11.75	41.34	(-)42.85

Source: Finance Accounts

* *Including net figure under Ways and Means Advances*

Capital Receipts as percentage of GSDP is depicted in **Chart 1.16**

Chart: 1.16 Capital Receipts as percentage of GSDP



Debt receipts of the State were not high, rather it can be seen that they were decreasing during the period 2020-21 to 2023-24. However, they increased by ₹ 913.49 crore during the current year. As can be seen from **Chart 1.16**, debt receipts as a percentage to GSDP showed a decreasing trend during the period from 2020-21 to 2023-24.

Capital receipts as percentage of GSDP showed significant increase during 2023-24 due to surrender of unutilised balances of loans & advances by the State DISCOM.

1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP of the 15th Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in **Table 1.13**.

Table 1.13: 15th FC Projection *vis-à-vis* actuals

(₹ in crore)

	2021-22		2022-23		2023-24		2024-25	
	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual
GSDP (2011-12 Series - Current Prices)	3,19,220	3,76,127	3,44,757	4,14,308	3,75,786	4,65,638	4,11,485	5,16,255
Own Revenue Receipts	23,962	31,321	26,179	37,948	28,902	41,430	32,079	42,732
State's Own Tax Revenue	15,041	21,290	16,472	25,118	18,235	28,005	20,297	28,501
State's Non-Tax Revenue	8,921	10,031	9,707	12,830	10,667	13,425	11,782	14,231
State's share in Union Taxes/Duties	21,780	27,735	24,228	31,405	27,262	37,352	30,972	42,557
Revenue Deficit (+)/ Surplus (-) as percentage of GSDP	-2.20	-1.85	-2.70	-3.27	-3.30	-2.42	-3.80	-1.53
Fiscal Deficit as percentage of GSDP	4.00	0.69	3.50	1.11	3.00	1.36	3.00	2.81

As can be seen from **Table 1.13**, achievement in actual collection of Own Revenue receipts including own tax and non-tax receipts, was more than the projections of the 15th Finance Commission.

1.2.4 Expenditure

Government expenditure is classified into revenue expenditure, capital expenditure, and loans and advances. Revenue expenditure includes costs for maintenance, repairs, and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components is given in **Table 1.14, Chart 1.17** and **Chart 1.18** respectively.

Table 1.14: Total expenditure and its composition

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	71,110	73,618	84,908	1,01,537	1,09,212
Revenue Expenditure (RE)	59,264	62,778	66,681	76,676	86,565
Capital Expenditure (CE)	8,466	9,377	14,016	20,570	18,410
Loans and Advances	3,380	1,463	4,211	4,291	4,237

Source: Finance Accounts

Chart 1.17: Total Expenditure as percentage of GSDP

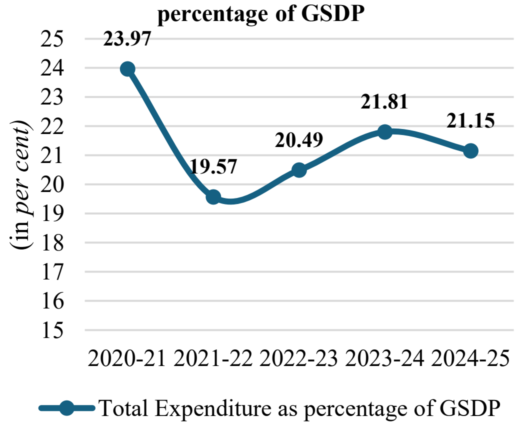
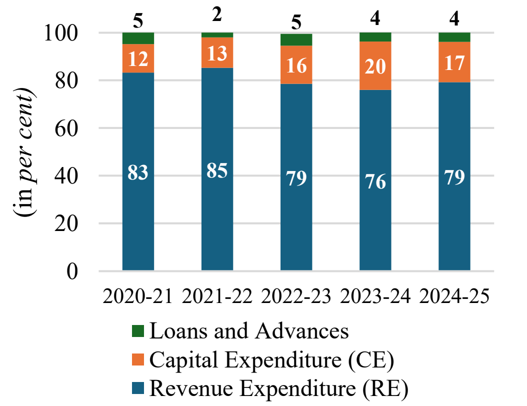


Chart 1.18: Share components in Total Expenditure



Source: Finance Accounts

Out of the total expenditure of ₹ 1,09,212 crore incurred by the State during the financial year 2024-25, ₹ 653.50 crore pertained to pass-through transactions received from the Finance Commission for PRIs and ULBs.

As can be seen from **Chart 1.18,** there was higher share of capital expenditure in the post-Covid years (2022-23 and 2023-24). This was due to increased spending on infrastructure development projects under rural development and transport sectors. This resulted in a decrease in the contribution of revenue expenditure to total expenditure from 85.28 *per cent* in 2021-22 to 75.52 *per cent* in 2023-24. A decline in capital expenditure subsequently in 2024-25 led to a slight increase in the share of revenue expenditure in the total expenditure.

Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in **Table 1.15** and the relative share of various sectors in total expenditure is depicted in **Chart 1.19**.

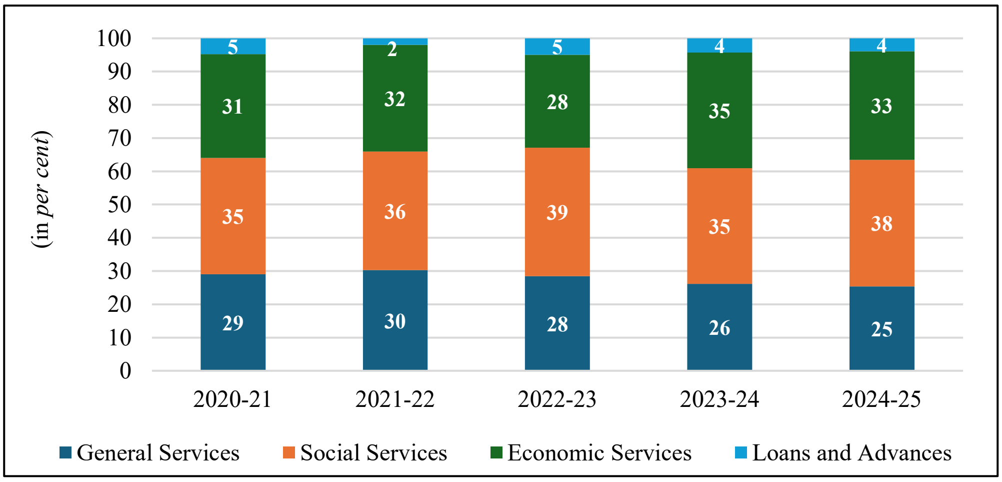
Table 1.15: Sector-wise total expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	20,674	22,290	24,134	26,559	27,749
Social Services	24,839	26,234	32,861	35,323	41,504
Economic Services	22,217	23,631	23,702	35,364	35,722
Grants to Local Bodies	0.00	0.00	0.00	0.00	0.00
Loans and Advances	3,380	1,463	4,211	4,291	4,237
Total expenditure	**71,110**	**73,618**	**84,908**	**1,01,537**	**1,09,212**

Source: Finance Accounts

Chart 1.19: Relative share of various sectors in Total Expenditure



Source: Finance Accounts

As shown in **Chart 1.19**, social services consumed a major share of the total expenditure followed by economic services during the period 2020-25 while general services *i.e.* administrative expenditure decreased in the post COVID years.

1.2.4.1 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth in revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.16**.

Table 1.16: Revenue Expenditure – Basic Parameters

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	71,110	73,618	84,908	1,01,537	1,09,212
Revenue Expenditure (RE)	59,264	62,778	66,681	76,676	86,565
Revenue Receipts (RR)	56,150	69,722	80,245	87,929	94,489
RE as percentage of Revenue Receipts	105.55	90.04	83.10	87.20	91.61
RE as percentage of TE	83.34	85.28	78.53	75.52	79.26
RE/GSDP (*per cent*)	19.98	16.69	16.09	16.47	16.77
Year-on-year growth (in *per cent*)					
Revenue Expenditure	4.97	5.93	6.22	14.99	12.90
GSDP Growth	-4.40	26.79	10.15	12.39	10.87

Source: Finance Accounts

A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue Expenditure is given in **Table 1.17** and relative share of various sectors in Revenue Expenditure is depicted in **Chart 1.20**. Detailed sector-wise expenditure is given in ***Appendix 1.3***.

Table 1.17: Sector-wise Revenue Expenditure

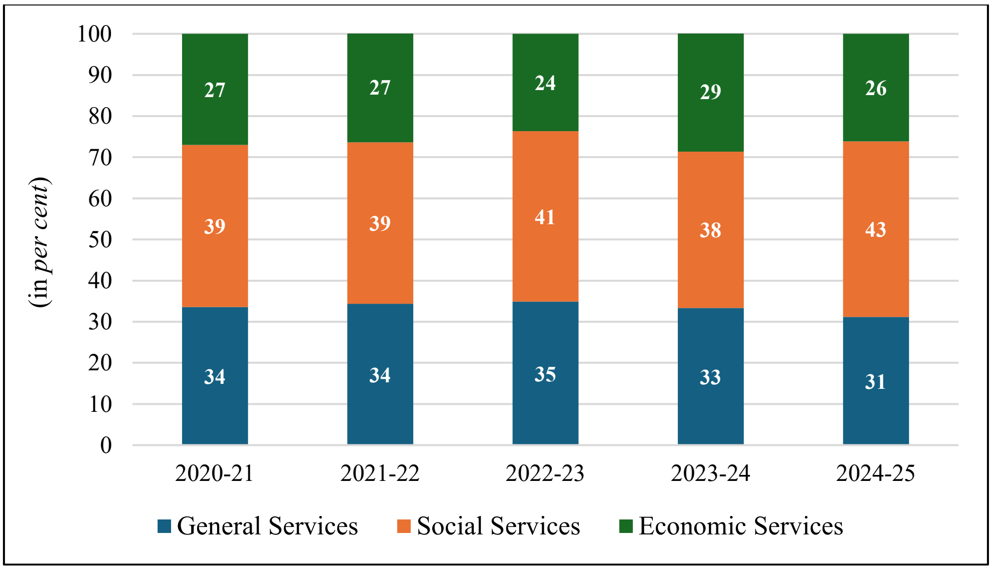
(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	19,903	21,556	23,261	25,590	26,979
Social Services	23,347	24,639	27,640	28,709	36,975
Economic Services	16,014	16,583	15,781	22,377	22,611
Grants-in-Aid and Contributions	0	0	0	0	0

Source: Finance Accounts

Social services consumed a major share of revenue expenditure while economic services consumed a major share of capital expenditure.

Chart 1.20: Relative share of various sectors in Revenue Expenditure



Source: Finance Accounts

Since Jharkhand is a revenue surplus State and its RE to TE ratio decreased in the post COVID years, except for a slight increase during 2024-25, it had more fiscal space for capital expenditure. The RE to GSDP ratio ranged between 16 and 17 *per cent* during the period 2020-25, except 2020-21 (COVID year).

As shown in **Chart 1.20**, social services consumed a higher share of RE followed by economic services which indicated that the State was spending more on development activities *viz.,* education, sports, art & culture (₹ 12,775 crore), social welfare and nutrition (₹ 15,928 crore), rural development (₹ 8,674 crore) and energy (₹ 7,908 crore).

B. Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The component of committed expenditure is given in **Table 1.18** and committed expenditure as a percentage of revenue receipts and remaining fiscal space for other expenditure is given in **Chart 1.21**.

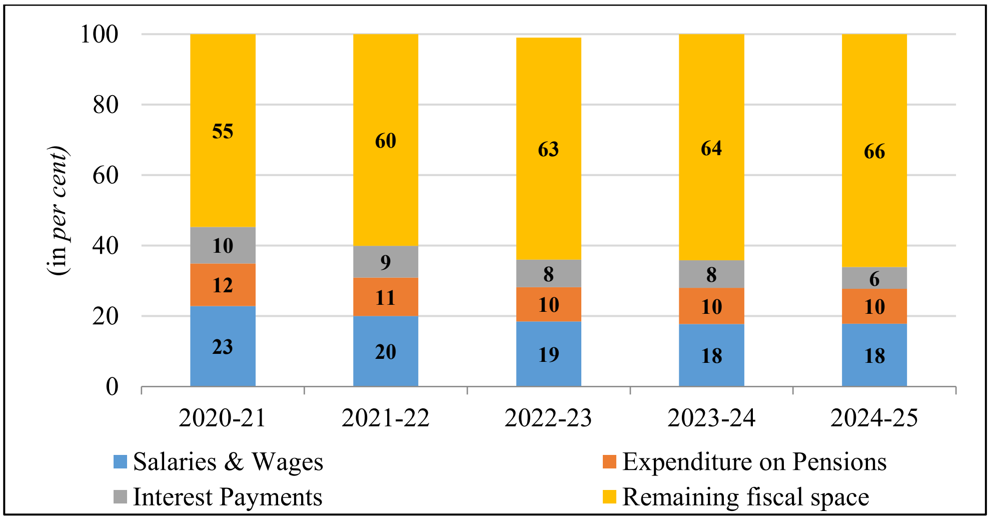
Table 1.18: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2020-21	2021-22	2022-23	2023-24	2024-25
Salaries & Wages[4]	12,837	13,929	14,852	15,634	16,849
Expenditure on Pensions	6,797	7,614	7,803	9,014	9,522
Interest Payments	5,790	6,286	6,238	6,838	5,863
Total	**25,424**	**27,829**	**28,893**	**31,486**	**32,234**
Committed Expenditure as a percentage of Revenue Expenditure	42.90	44.33	43.33	41.06	37.24

Source: Finance Accounts

Chart 1.21: Committed Expenditure as a percentage of Revenue receipts and remaining fiscal space



Source: Finance Accounts

As shown in **Chart 1.21**, the composition of committed expenditure components reveals that, despite fluctuations in the contribution of individual components of committed expenditure in revenue expenditure, the share of committed expenditure in revenue expenditure has been consistently declining since 2021-22, providing the State with greater fiscal space to focus on other priorities.

C. Subsidies

The subsidies during the current year increased by ₹ 3,058 crore (63.31 *per cent*) from the previous year. The increase was mainly due to increase of ₹ 3,237 crore on account of power subsidy.

Department-wise major subsidies for FYs 2020-21 to 2024-25, are shown in **Table 1.19**.

[4] Includes Grants-in-aid (Salary): 2020-21 (₹ 2,872 crore); 2021-22 (₹ 2,915 crore); 2022-23 (₹ 3,253 crore); 2023-24 (₹ 3,600 crore) and 2024-25 (₹ 4,172 crore).

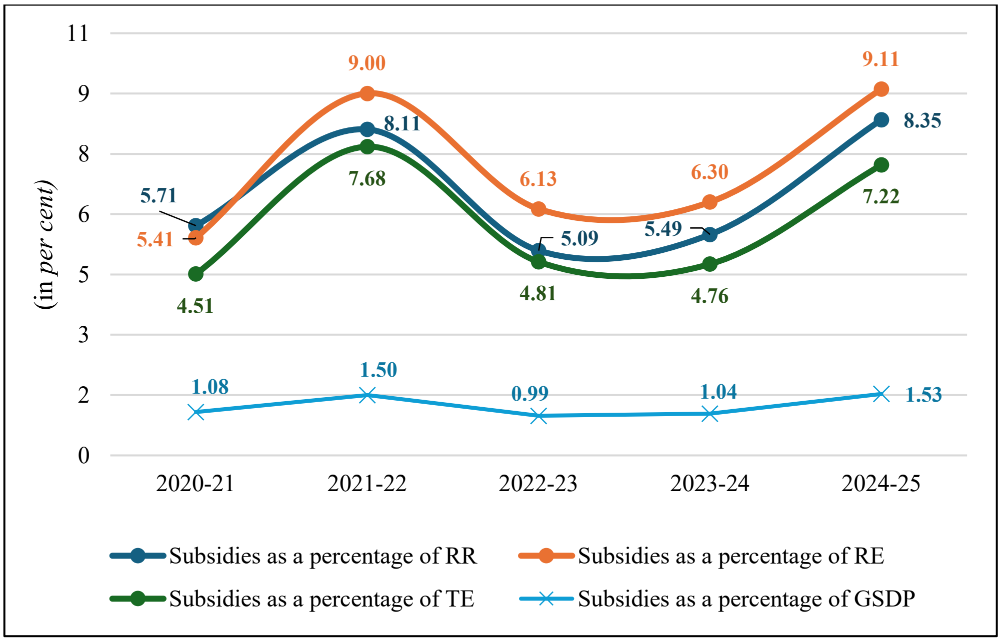
Table 1.19: Department-wise Subsidies during FYs 2020-21 to 2024-25

(₹ in crore)

Sl. No.	Departments	2020-21	2021-22	2022-23	2023-24	2024-25
1	Crop Husbandry	876	2,025	754	615	877
2	Energy	1,000	2,072	1,890	2,300	5,537
3	Civil Supplies	1,243	1,318	1,367	1,689	1,233
4	Dairy Development	36	51	35	87	101
5	Animal Husbandry	40	30	39	133	124
6	Other Departments	13	157	2	7	17
Total Subsidy		**3,208**	**5,653**	**4,087**	**4,831**	**7,889**

Source: Finance Accounts of respective years, Government of Jharkhand

Chart 1.22: Trend analysis of subsidies



Source: Finance Accounts

Expenditure on subsidies increased sharply during 2024-25 due to increase in power subsidy as the State Government increased free supply of electricity from 125 units to 200 units for each consumer from August 2024. Despite increase in subsidy by ₹ 3,058 crore during 2024-25, the State had a revenue surplus of ₹ 7,923.57 crore during the year, and its Fiscal Deficit to GSDP ratio remained under the target of three *per cent*.

Fiscal stress from committed expenditure and subsidies

Chart 1.23 and **Chart 1.24** depicts Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during FY 2020-25 respectively.

Chart 1.23: Committed Expenditure and Subsidies as percentage of Revenue Receipts

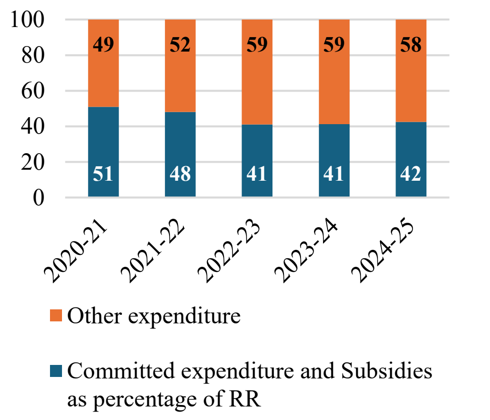
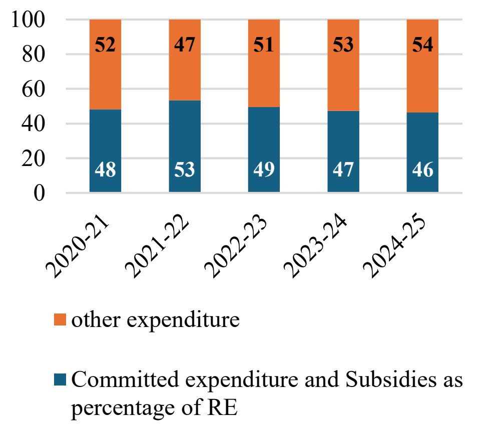


Chart 1.24: Committed Expenditure and Subsidies as percentage of Revenue Expenditure



In 2024-25, the State's committed expenditure of ₹ 32,234 crore comprising salaries (₹ 16,849 crore), pensions (₹ 9,522 crore), and interest payments (₹ 5,863 crore), accounted for 34.11 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 7,889 crore, bringing the total rigid expenditure to ₹ 40,123 crore, which was 42.46 *per cent* of the State's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities.

Expenditure reform should be done through rationalisation of subsidies, improved targeting, and prudent management of salary and pension commitments, to enhance fiscal flexibility and ensure a sustainable fiscal path.

D. Financial assistance by the State Government to Local Bodies and Other Institutions

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.20.**

Table 1.20: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
(A)Local Bodies					
(i) Municipal Corporations and Municipalities	1,930.03	1,042.33	1,266.41	940.50	450.50
GIA for creation of Capital assets to Municipal Corporations and Municipalities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
(ii) Zilla parishads and other Panchayati Raj Institutions	1,771.20	772.76	1,462.57	2,278.59	5,022.00
GIA for creation of Capital assets to PRIs	**78.00**	**125.68**	**95.00**	**750.29**	**4,148.83**
Total (A (i) + (ii))	**3,701.23**	**1,815.09**	**2,728.98**	**3,219.09**	**5,472.50**
(B)Others					
Universities	1,771.17	1,807.60	2,393.67	2,423.63	2,410.61
Development Authorities	8,283.26	8,751.59	8,033.52	7,154.86	5,888.96
Public Sector Undertakings	2,119.77	2,469.66	1,000.70	2,867.77	3,274.61
Other Institutions	4,202.24	4,786.01	8,037.18	14,372.85	8,164.45
Total (B)	**16,376.44**	**17,814.86**	**19,465.07**	**26,819.11**	**19,738.63**
Total (A+B)	**20,077.67**	**19,629.95**	**22,194.05**	**30,038.20**	**25,211.13**
Total GIA for creation of Capital assets	4,207.24	125.68	95.00	750.29	4,148.83
Revenue Expenditure	59,264.00	62,778.00	66,681.00	76,676.00	86,565.00
Assistance as percentage of Revenue Expenditure	33.88	31.27	33.28	39.18	29.12

Source: Finance Accounts

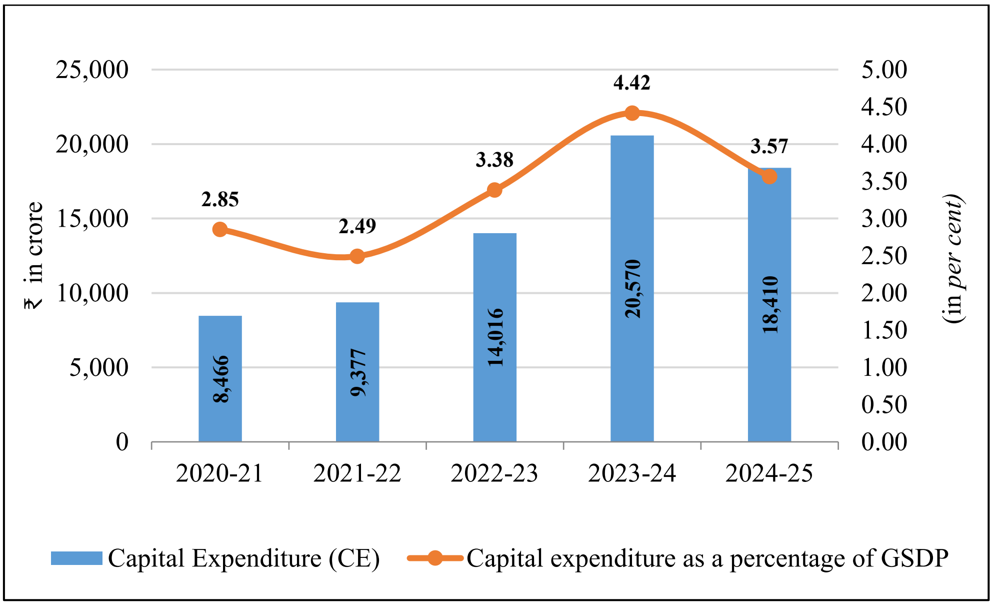
During the current year, financial assistance to the local bodies and other institutions decreased by ₹ 4,827.07 crore (16.07 *per cent*) over the previous year. The decrease was mainly due to decrease in assistance to Municipal Corporations and Municipalities (₹ 490.00 crore: 52.10 *per cent*) and Other Institutions (₹ 6,208.40 crore: 43.20 *per cent*) *viz.* GIA for drinking water and sanitation (by ₹ 1,916.43 crore), power companies (₹ 5,658.57 crore). The overall quantum of financial assistance to the local bodies and other institutions, as a percentage to revenue expenditure, decreased to 29.12 *per cent* during the current year from 39.18 *per cent* in the previous year.

However, GIA for creation of Capital assets to PRIs increased significantly by ₹ 3,398.54 crore mainly due to more funds provided to *Abua Awas Yojana* (by ₹ 3,482.14 crore) which was offset by less allocation to *Ambedkar Awas Yojana* (by ₹ 100 crore) over previous year.

1.2.4.2 Capital Expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, *etc*. Capital expenditure, at both the Central and the State levels, is being met from budgetary support and extra budgetary resources/off-budget borrowings. It also includes investments made by the State Government in Companies/Corporations. Trends of capital expenditure in the State over the last five years, *i.e.* 2020-25, are given in **Chart 1.25**.

Chart 1.25: Capital Expenditure in the State



Source: Finance Accounts of respective years

Ratio of CE to GSDP showed an increasing trend during 2021-22 to 2023-24 before decreasing during 2024-25.

Apart from Capital expenditure of ₹ 18,410 crore during 2024-25, the State Government also transferred ₹ 9,633 crore as Grants-in-aid for creation of capital assets, including ₹ 4,148.83 crore to Local Bodies and other institutions.

Sector-wise Capital Expenditure

Sector-wise composition of Capital expenditure is given in **Table 1.21**. Detailed Sector-wise expenditure is given in ***Appendix 1.3.***

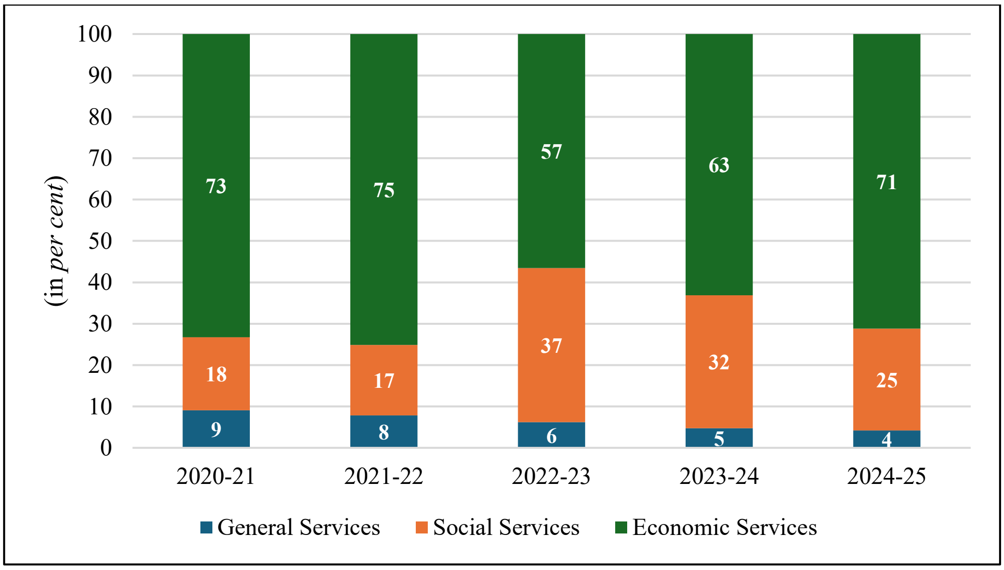
Table 1.21: Sector-wise Capital expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	771	734	873	969	771
Social Services	1,492	1,595	5,221	6,614	4,529
Economic Services	6,203	7,048	7,922	12,987	13,110

Source: Finance Accounts

Chart 1.26: Relative share of various sectors in Capital expenditure



Source: Finance Accounts

As can be seen from **Table 1.24** and **Chart 1.26**, economic services consumed major share of capital expenditure pertaining to higher expenditure on Rural Development (₹ 5,419 crore), Transport (₹ 5,211 crore) and Irrigation & Flood Control (₹ 1,759 crore). Expenditure on social services decreased significantly during 2024-25 due to less expenditure on Water Supply, Sanitation, Housing & Urban Development (by ₹ 1,548 crore) and Welfare of SC, ST & Other Backward Classes (by ₹ 250 crore).

Capital blocked in incomplete projects

An assessment of capital blocked in incomplete capital projects would also indicate the quality of Capital Expenditure. Blocking funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. Details of the incomplete projects (physical status upto 90 *per cent*) are shown in **Table 1.22** (based on information provided by the State Government for *Appendix-IX* of the Finance Accounts for the year 2024-25).

Table 1.22: Capital blocked in incomplete projects

(₹ in crore)

Age profile of incomplete projects as on				Department-wise profile of incomplete projects		
As on 31 March 2025				**As on 31 March 2025**		
Year	**No. of incomplete projects**	**Estimated cost**	**Expenditure incurred**	**Department**	**No. of incomplete projects**	**Estimated. Cost (Expenditure incurred)**
2011-12	1	56.79	40.80	Road Construction	43	1,748.72 (942.35)
2013-14	1	12.19	7.66	Rural Development	7	54.08 (33.73)
2016-17	2	113.60	72.14	Rural Works	74	812.35 (352.58)
2018-19	3	58.49	38.24	Drinking Water and Sanitation	9	358.61 (264.65)
2019-20	7	598.48	333.59	Building Construction	4	185.27 (57.98)
2020-21	11	501.16	320.95	Water Resources	18	720.19 (518.60)
2021-22	5	239.35	184.48			
2022-23	8	112.55	67.62			
2023-24	74	1,416.56	809.14			
2024-25	43	770.05	295.27			
Total	**155**	**3,879.22**	**2,169.89**	**Total**	**155**	**3,879.22 (2,169.89)**

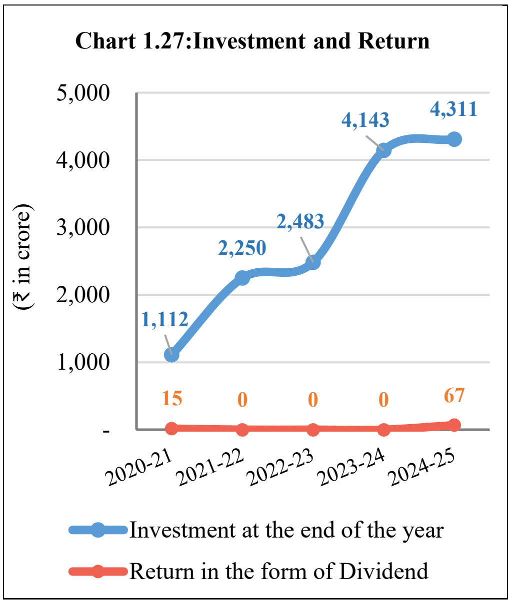
Out of the estimated cost of ₹ 3,879.22 crore on these 155 ongoing projects, ₹ 2,169.89 crore was spent till 2024-25. Due to non-completion of these 155 projects, Capital Expenditure of ₹ 2,169.89 crore remained blocked. These projects were delayed between one to 12 years from the target year of completion.

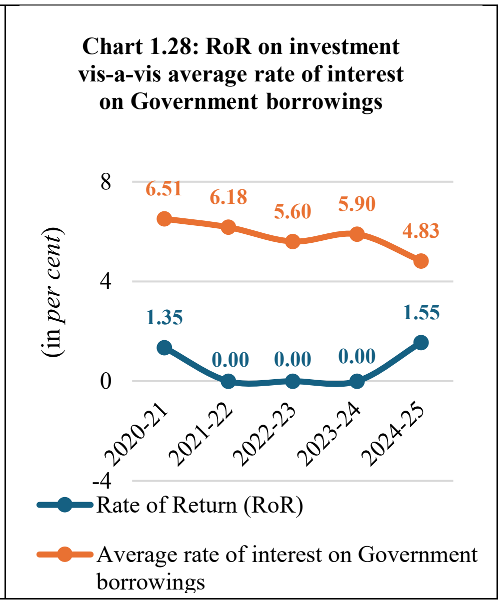
Due to incomplete information in *Appendix-IX* (Commitments of the Government-List of Incomplete Capital Works) of the Finance Accounts for the year 2024-25 (provided by the State Government), Audit could not ascertain the actual progressive expenditure, physical progress of work, position of pending payment (future liability) and revised cost, if any, as on 31 March 2025.

A. Quality of investments in companies and other bodies

As of 31 March 2025, the State Government's investment in companies and other bodies stood at ₹ 4,311.37 crore, comprising 23 Government Companies (₹ 3,936.37 crore), 22 Co-operative Societies (₹ 328.59 crore) and one Rural Bank (₹ 46.41 crore).

Trends of investment at the end of the year in companies, corporations, and co-operative banks and societies, and return on this investment is depicted in **Chart 1.27**. Rate of return on investment made *vis-à-vis* average rate of interest on government borrowing is depicted in **Chart 1.28**.





During 2024-25, the return on investment was ₹ 66.93 crore (1.55 *per cent*) (based on historical cost and not on net present value basis). The return was only between zero and 1.55 *per cent* during 2020-25. Further, it was noticed that ₹ 3,936.37 crore was invested in 23 government companies upto FY 2024-25 of which only five[5] companies paid dividend of ₹ 66.93 crore during the FY 2024-25.

Lack of Dividend Policy and its impact

A well-defined dividend policy mandating a minimum return from profit-making enterprises, enables the State Government to optimise its returns from investments in PSUs and enhances monitoring of the financial performance of the PSUs. It was observed that the State has not formulated or enforced a dividend policy for its Public Sector Undertakings (PSUs).

There are 32 PSUs in the State of which 29 are operational and three are non-operational. Out of the 29 operational PSUs, two[6] PSUs had submitted the financial statements of 2024-25. Scrutiny of financial statements of these PSUs revealed that one PSU (Jharkhand State Police Housing Corporation Limited) had a net profit of ₹ 9.75 crore and had paid a dividend of ₹ 4.00 crore during the year.

Analysis of DISCOM losses

In Jharkhand, the only DISCOM (*Jharkhand Bijli Vitran Nigam* Limited) has been suffering losses over the years. Details of losses from 2020-21 to 2024-25 is given in **Table 1.23**.

[5] (i) Jharkhand State Police Housing Corporation Limited: ₹ 4.00 crore (ii) Jharkhand State Mineral Development Corporation: ₹ 15.70 crore (iii) Jharkhand State Beverage Corporation Ltd: ₹ 20.00 crore. (iv) Jharkhand Exploration and Mining Corporation Ltd: ₹ 27.01 crore. (v) Jharkhand Medical and Health Infrastructure Development and Procurement Corporation Limited: ₹ 0.22 crore

[6] Jharkhand State Police Housing Corporation Limited and JBVNL

Table 1.23: Quantum of losses of JBVNL during 2020-25

(₹ in crore)

Financial Year	Annual loss as per audited accounts
2020-21	2,200.00
2021-22	2,088.38
2022-23	3,618.51
2023-24	2,620.56
2024-25	1,999.69

No subsidy support was given by the State to the DISCOM either to recover or mitigate the losses. However, subsidy was provided to the DISCOM for providing subsidised electricity to consumers subject to adjustment from the consumer bills.

During scrutiny it was noticed that the government provided loans to JBVNL for payment of dues of power purchase from PSUs & Others amounting to ₹ 2,369.52 crore, ₹ 2,105.31 crore and ₹ 1,407.60 crore in 2022-23, 2023-24 and 2024-25 respectively.

During 2015-16, the State provided ₹ 5,553.37 crore as one-time borrowing under Ujjwal DISCOM Assurance Yojana (UDAY) bonds. No borrowing was made on UDAY bonds after that.

It was further noticed that at the end of bill month September 2025, 31 departments of the State had an arrear of ₹ 956.16 crore against consumption of electricity. Departments with large arrears of electricity bills are shown in **Table 1.24**.

Table 1.24: Departments having large arrears of electricity bills, as on 31.10.2025

Sl. No.	Name of Department	Amount (*₹ in crore*)
1	Urban Development and Housing	423.23
2	Drinking Water and Sanitation	261.95
3	Home, Jail and Disaster Management	57.50
4	Health, Medical Education & Family Welfare	53.77
5	School Education and Literacy Development	50.87
6	Rural Development (Panchayati Raj Division)	21.88
7	Agriculture, Animal Husbandry and Co-operative	15.88
8	Water Resources	13.54

Large arrears of electricity bills against government departments added to the financial strain on the loss-making DISCOM.

Further, to increase revenue collection and to mitigate the risk of delayed/non-payment of electricity bills by the consumers, JBVNL has initiated replacement of existing meters with prepaid smart meters. Against the target of 18.70 lakh, only 10.17 lakh meters were replaced, as of October 2025. Similarly, against the target of installing meters in 1,37,693 distribution transformers, and rural and urban feeders to enable feeder-wise energy accounting, only 21,667 meters were installed as of October 2025.

B. Loans and advances by the State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to several institutions/organisations. **Table 1.25** presents the position of outstanding loans and advances, as on 31 March 2025, and interest receipts *vis-à-vis* interest payments by the State Government on its borrowings, during the last five years.

Table 1.25: Quantum of loans disbursed and recovered during 2020-25

(*₹ in crore*)

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
Opening Balance of loans outstanding	**20,846.24**	**24,177.23**	**24,348.48**	**28,513.21**	**25,527.36**
Amount advanced during the year	3,379.77	1,462.98	4,211.14	4,290.85	4,237.10
Amount recovered during the year	48.78	1,291.73	46.41	7,276.70	196.69
Closing Balance of the loans outstanding	**24,177.23**	**24,348.48**	**28,513.21**	**25,527.36**	**29,567.77**
Net addition	3,330.99	171.25	4,164.73	-2,985.85	4,040.41
Interest received	22.62	35.88	70.55	16.62	35.31
Interest rate on Loans and Advances given by the Government	0.11	0.16	0.29	0.06	0.13
Average rate of interest on Government Borrowings (*per cent*)	6.51	6.18	5.60	5.90	4.83
Difference between the rate of interest received and interest paid (*per cent*)	(-)6.40	(-)6.02	(-)5.31	(-)5.84	(-)4.70

Source: Finance Accounts

As can be seen from **Table 1.25**, a large amount of ₹ 29,568 crore was outstanding against the institutions of the State, of which, a large share of ₹ 28,407 crore was outstanding with power companies. Amount recovered against the outstanding balance was very low during the last five years except in 2023-24 when unutilised balance of ₹ 7,231 crore was returned by the power companies.

1.3 Contingency Fund

The Contingency Fund of the Government of Jharkhand is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 500 crore.

During 2024-25, ₹ 635.96 crore had been withdrawn from the fund under various budgetary heads. However, the total amount was recouped by the end of the FY 2024-25. As on 31st March 2025, the Contingency Fund retained its balance of ₹ 500 crore.

Details of expenditure made out of the Contingency Fund are discussed in Paragraph 2.8 of Chapter-II.

1.4 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc*., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

1.4.1 Net Public Account Balances

The component-wise net balances in the Public Account of the State are given in **Table 1.26**.

Table 1.26: Component-wise net balances in Public Account

(₹ in crore)

Sector	Sub Sector	2020-21	2021-22	2022-23	2023-24	2024-25
Small Savings, Provident Funds *etc.*	Small Savings, Provident Funds *etc.*	-1,194.40	-1,001.19	-1,016.98	-1,557.44	-2,238.21
Reserve Funds	(a) Reserve Funds bearing Interest	-6,320.39	-5,904.48	-5,131.79	-7,995.66	-10,680.10
	(b) Reserve Funds not bearing Interest	0.00	0.00	0.00	0.00	-750.00
Deposits and Advances	(a) Deposits bearing Interest	-25.33	-24.15	-78.94	-79.27	-23.87
	(b) Deposits not bearing Interest	-24,331.45	-23,585.14	-26,876.14	-30,768.65	-31,536.41
	(c) Advances	19.67	19.67	17.66	0.00	4.23
Suspense and Miscellaneous	(b) Suspense	-146.35	-119.25	-414.30	-382.43	-364.32
	(c) Other Accounts	2,855.90	4,519.46	5,187.74	8,151.32	53.47
	(d) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0.00
	(e) Miscellaneous	1.60	1.60	1.60	1.60	1.60
Remittances	(a) Money Orders, and other Remittances	-133.68	-125.38	-87.35	-53.36	-227.05
	(b) Inter-Governmental Adjustment Account	7.23	12.74	10.81	5.27	2.67
Total		**-29,267.20**	**-26,206.12**	**-28,387.69**	**-32,678.62**	**-45,757.99**

Source: Finance Accounts

Note: +ve figures denote debit balance and –ve figures denote credit balances.

Credit balance increased during 2024-25 due to increase in Reserve Funds bearing Interest and Small Savings, Provident Funds. Deposits not bearing Interest under Major Head 8443-108- Public Works Deposit and 8448-107-State Electricity Board Working Funds also contributed to increase in the credit balance.

1.4.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

There were three interest bearing funds and two Reserve Funds not bearing interest as on 31 March 2025. The balances lying in these Reserve Funds as on 31 March 2025 are given in **Table 1.27**.

Table 1.27: Details of major Reserve Funds

(₹ in crore)

Sl. No.	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayments during the year	Balance as on 31 March 2025
A	**Reserve Funds bearing Interest**	**8,395.67**	**3,012.18**	**0.00**	**327.75**	**11,080.10**
1.	State Disaster Response Fund	3,034.96	1,368.80	0.00	52.88	4,350.88
2.	State Compensatory Afforestation Fund	5,209.31	1,491.98	0.00	274.87	6,426.42
3.	State Disaster Mitigation Fund	151.40	151.40	0.00	0.00	302.80
B	**Reserve Funds not bearing Interest**	**2,270.95**	**1,324.41**	**49.92**	**0.00**	**3,645.28**
1.	Sinking Fund	1,570.87	592.00	0.00	0.00	2,162.87
2.	Other Fund (Pension Redemption Fund)	700.08	732.41	49.92	0.00	1,482.41
	Grand Total	**10,666.62**	**4,336.59**	**49.92**	**327.75**	**14,725.38**

Source: Finance Accounts

Out of total closing balance of ₹ 14,725.38 crore under the reserve funds, only ₹ 3,295.28 crore were invested and the balance remained as liabilities of the State.

1.4.3 Cash Balances

As per the agreement with the Reserve Bank of India (RBI), State Governments must maintain a minimum daily cash balance (₹ 0.45 crore) with the Bank. If the balance falls below this minimum, the shortfall is met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/ Special Drawing Facility (SDF)/ Overdrafts (OD), with the WMA limit revised periodically by RBI. The limit for ordinary WMA to the State Government was revised by the RBI from time to time (₹ 1,152 crore *w.e.f.* 17 April 2020, which subsequently decreased to ₹ 1,067 crore *w.e.f.* 31 March 2022). The limit for ordinary ways and means advances to the State Government was ₹ 1,225.00 crore during the year 2024-25 (As on 31 March 2025).

The State Government had not taken Ordinary Ways and Means Advances; however, during the year 2024-25 the Government has taken total amount of ₹ 1,327.87 crore as special WMA on three different occasions in the month of March 2025 but repaid an amount of ₹ 886.94 crore on three different occasions in the month of March 2025 leaving a balance of ₹ 440.93 crore. No interest on WMA has, however, been charged in the year 2024-25.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.28.**

Table 1.28: Cash Balances and their investment

(₹ in crore)

	Opening balance as on 1 April 2024	Closing balance as on 31 March 2025
A. General Cash Balances		
Deposits with Reserve Bank of India	-86.66	-53.08
Investments held in Cash Balance Investment Account	8,114.26	0.00
Total (A)	**8,027.60**	**-53.08**
B. Other Cash Balances and Investments		
Cash with departmental officers *viz.* Forest and Public Works	36.90	53.31
Permanent advances with departmental officers for contingent expenditure	0.16	0.16
Investment of earmarked funds	2,670.95	3,295.28
Total (B)	**2,708.01**	**3,348.75**
Total (A + B)	**10,735.61**	**3,295.67**
Interest realised	**97.12**	**101.19**

Source: Finance Accounts

The balance under the earmarked funds was ₹ 14,725.39 crore of which ₹ 3,295.28 crore was invested by the Government and ₹ 11,430.11 crore was utilised by the Government.

Details of Cash Balance Investment Account during the last five years are given in **Table 1.29**.

Table 1.29: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / Decrease (-)	Interest earned
2020-21	3,070.62	2,811.20	(-) 259.42	58.58
2021-22	2,811.20	4,480.63	1,669.43	58.63
2022-23	4,480.63	5,149.41	668.78	91.14
2023-24	5,149.41	8,114.26	2,964.85	97.12
2024-25	8,114.26	0.00	(-) 8,114.26	101.19

Source: Finance Accounts

As can be seen from **Table 1.29**, closing balance of Cash Balance Investment Account was zero at the end of 2024-25. The Government received interest of ₹ 101.19 crore during the year.

1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures that it can meet its current and future obligations such as public services, infrastructure, and debt repayments, without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.29** and **Chart 1.30** shows receipts and expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively.

Chart 1.29: Receipts of the State

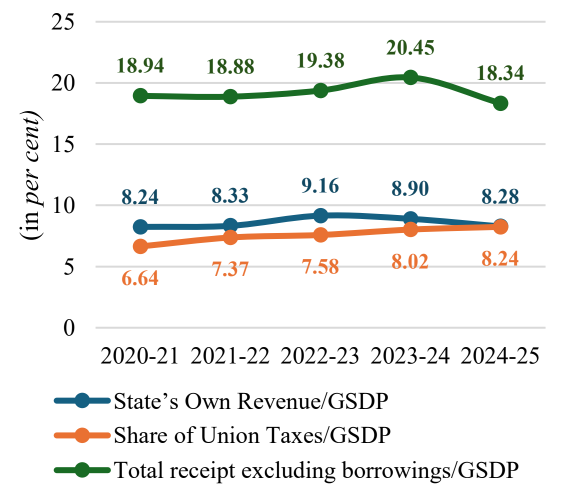
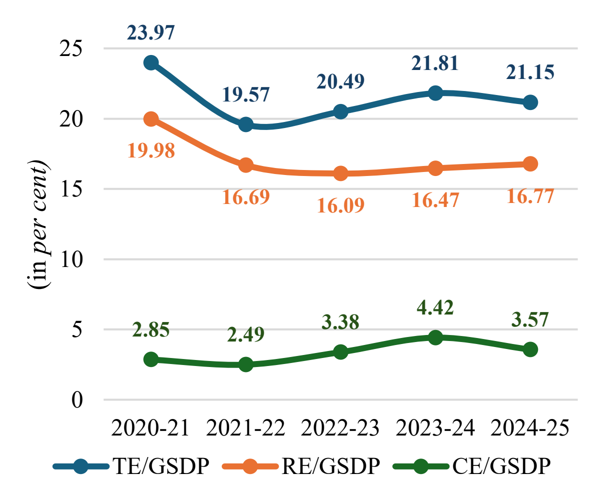


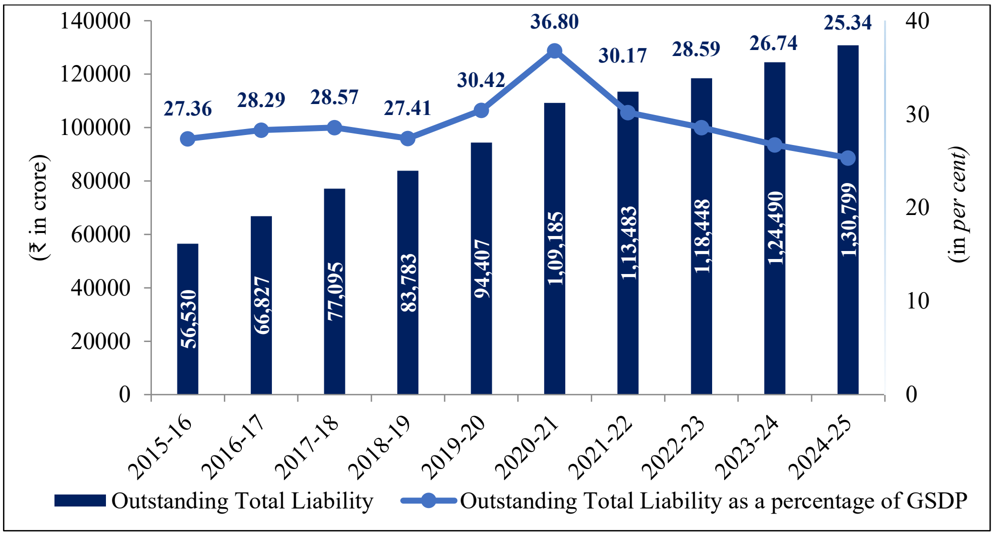
Chart 1.30: Expenditure of the State



1.5.1 Public Liability Management

Outstanding liabilities of the State along with its percentage to GSDP for the years 2015-16 to 2024-25 is depicted in **Chart 1.31**.

Chart 1.31: Outstanding Public Liability and its percentage to GSDP



Source: Finance Accounts

As can be seen from **Chart 1.31**, the ratio of outstanding total liability as a percentage of GSDP shows a decreasing trend in the latter half of the ten-year period which indicates signs of improvement in the State's financial condition.

1.5.1.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government, and Public Account Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2020-21 are presented in **Table 1.30**.

Table 1.30: Component-wise liability trends

(₹ in crore)

Components of fiscal liability	2020-21	2021-22	2022-23	2023-24	2024-25
Outstanding Total Liability	**1,09,184.99**	**1,13,482.47**	**1,18,448.22**	**1,24,490.00**	**1,30,798.56**
Public Debt	**76,938.35**	**82,531.53**	**84,944.37**	**83,688.98**	**85,169.98**
Internal Debt	*71,956.90*	*74,538.31*	*73,580.43*	*70,658.82*	*69,595.32*
*Loans from GoI**	*4,981.45*	*7,993.22*	*11,363.94*	*13,030.16*	*15,574.66*
Public Account Liabilities	**32,246.24**	**30,950.94**	**33,503.85**	**40,801.02**	**45,628.58**
Small Savings, Provident Funds, etc.	*1,194.40*	*1,001.19*	*1,016.98*	*1,557.44*	*2,238.20*
Reserve Funds bearing Interest	*6,720.39*	*6,340.46*	*5,531.78*	*8,395.66*	*11,080.09*
Reserve Funds not bearing Interest	*0.00*	*0.00*	*0.00*	*0.00*	*750.00*
Deposits bearing Interest	*25.33*	*24.15*	*78.94*	*79.27*	*23.87*
Deposits not bearing Interest	*24,306.12*	*23,585.14*	*26,876.15*	*30,768.65*	*31,536.42*
Rate of growth of outstanding total liability (*per cent*)	15.65	3.94	4.38	5.10	5.07
Gross State Domestic Product (GSDP)	296,664	376,127	414,308	465,638	516,255
Outstanding Total Liability/GSDP (*per cent*)	36.80	30.17	28.59	26.74	25.34
Borrowings and Other Liabilities					
Total Receipts	32,562.62	25,623.42	31,856.35	44,607.36	41,329.08
Total Repayments	17,784.23	21,325.90	26,890.62	35,447.09	35,020.51
Net funds available without interest payments	14,778.39	4,297.52	4,965.73	9,160.27	6,308.57
Repayments/ Receipts (per cent)	54.62	83.23	84.41	79.46	84.74

Source: Finance Accounts

** During the years 2020-21 and 2021-22, Loans from GoI includes ₹ 1,689 crore and ₹ 2,484.41 crore respectively, received as back-to-back loans from GoI in lieu of shortfall in GST Compensation, which are not to be repaid by the State from its sources.*

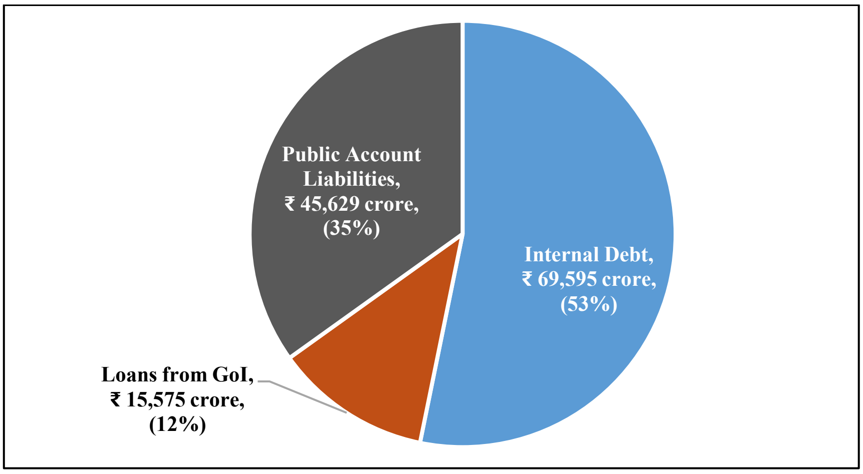
Out of ₹ 4,173.41 crore received during 2020-21 and 2021-22 as back-to-back loans from GoI in lieu of shortfall in GST compensation, ₹ 3,118.51 crore was adjusted from the balance of GoI loans by making proforma corrections. Balance amounting to ₹ 1,054.90 crore was included in the outstanding liabilities during 2023-24 and 2024-25.

It can be seen from **Table 1.30** that the internal debt of the State decreased consistently from 2022-23. Loans from GoI increased during 2020-21 to 2024-25 due to back-to-back loans from GoI in lieu of shortfall in GST Compensation[7] (₹ 4,173.41 crore) and special assistance for capital creation[8] (₹ 10,263.25 crore).

Ratio of outstanding total liabilities to GSDP decreased consistently from 36.80 *per cent* in 2020-21 to 25.34 *per cent* in 2024-25.

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.32**.

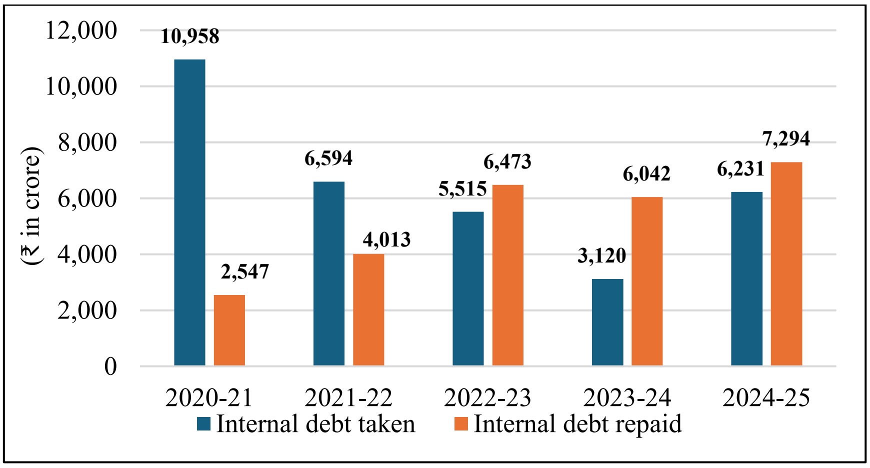
Chart 1.32: Break-up of outstanding total liabilities at the end of 2024-25



Source: Finance Accounts

Chart 1.33 depicts the quantum of internal debt receipts of the State *vis-à-vis* repayments during the period of five years *i.e.* 2020-25.

Chart 1.33: Internal debt receipts *vis-à-vis* repayments



Source: Finance Accounts

[7] ₹ 1,689 crore in 2020-21 and ₹ 2,484.41 crore in 2021-22.
[8] ₹ 2,964.32 crore in 2022-23, ₹ 4,580.61 crore in 2023-24 and ₹ 2,718.32 crore in 2024-25.

As can be seen from **Chart 1.33**, Internal debt receipts of the State ranged between ₹ 3,120 crore and ₹ 6,594 crore during 2021-22 to 2024-25. In 2023-24, borrowings under market loans (₹ 1,000 crore) was lower while it was significantly high (₹ 10,958 crore) in 2020-21 to cover revenue deficit due to COVID.

Apportionment of fiscal liabilities of the composite State of Bihar between the successor States of Bihar and Jharkhand has not been done, as of March 2025, despite a lapse of almost 25 years after bifurcation.

1.5.1.2 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. **Table 1.31** depicts the utilisation and trends of borrowed funds during 2020-25 respectively.

Table 1.31: Utilisation of borrowed funds

(₹ in crore)

Sl. No.	Year	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Total borrowings*	13,546.58	9,839.87	9,142.30	8,247.13	9,160.62
2.	Repayment of earlier borrowings (Principal)	2,744.82	4,247.08	6,729.46	6,384.02	7,679.63
3.	Net capital expenditure	8,465.66	9,376.90	14,015.59	20,569.69	18,409.97
4.	Net loans and advances	3,330.99	17.25	4,164.73	-2,985.85	-4,040.39
5.	Portion of Revenue expenditure met out of net available borrowings	In view of Revenue Surplus during these years, borrowed funds were not utilised for revenue expenditure.				

Source: Finance Accounts

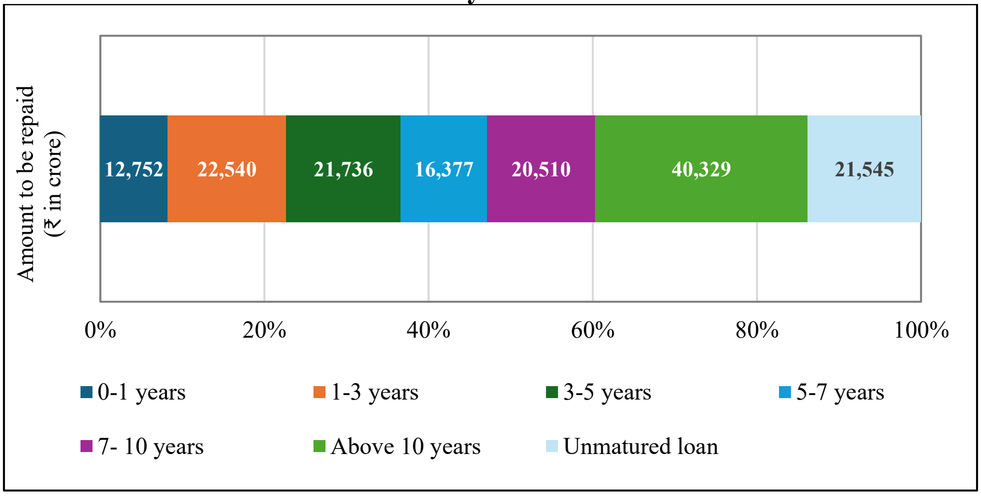
** Including ₹ 1,689 crore and ₹ 2,484.41 crore received as back-to-back loans from GoI during 2020-21 and 2021-22 respectively, in lieu of shortfall in GST Compensation, which are not to be repaid by the State from its sources.*

The State had to repay of ₹ 7,679.63 crore against earlier borrowings during 2024-25, which was met from the revenue surplus during the year.

1.5.1.3 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government towards debt repayment or debt servicing. Debt maturity profile of the State is depicted in **Chart 1.34**.

Chart 1.34: Maturity Profile of Public Debt



Source: Finance Accounts

** Excluding ₹ 4,173.41 crore received during 2020-22 as back-to-back loans from GoI in lieu of shortfall in GST Compensation.*

Note: Interest on debt repayments calculated on the basis of average rate of interest paid by the State in the past five years.

As can be seen from **Chart 1.34**, the State will have to repay an amount of ₹ 93,915 crore in the next 10 years. However, payment of principal and interest will be sustainable in the light of the current financial condition of the State, but this may change in the event of fresh borrowings.

1.5.1.4 Financing pattern of fiscal deficit

Financing pattern of the fiscal deficit during 2020-25 is depicted in **Table 1.32**.

Table 1.32: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
1	Revenue Surplus (+)/ Revenue Deficit (-)	-3,114	6,944	13,564	11,252	7,924
2	Net Capital Expenditure	-8,466	9,377	14,016	20,570	18,410
3	Net Loans and Advances	-3,331	171	4,165	-2,986	4,040
Financing Pattern of Fiscal Deficit						
1	Market Borrowings	8,900	3,746	400	-1,950	-1,450
2	Loans from GoI	2,390	3,012	3,372	4,785	2,544
3	Special Securities issued to NSSF	-769	-770	-769	-769	-769
4	Loans from Financial Institutions	281	-395	-588	-202	1,156
5	Small Savings, PF, *etc.*	-23	-193	16	540	681
6	Deposits and Advances	3,215	-722	3,346	3,910	708
7	Suspense and Miscellaneous	53	-27	295	-32	-18
8	Remittances	44	-14	-36	-28	176
9	Reserve Funds	1,076	-180	-309	4,131	4,059
10	**Overall Deficit**	**15,167**	**4,457**	**5,727**	**10,385**	**7,087**
11	Increase/Decrease in cash balance	-256	-1,853	-1,110	-4,053	7,440
12	**Gross Fiscal Deficit**	**14,911**	**2,604**	**4,617**	**6,332**	**14,527**

Source: Finance Accounts

It can be seen from **Table 1.32** that the Fiscal Deficit (₹ 14,527 crore) occurred due to funds borrowed for capital expenditure and for payment of loans & advances by the State. The fiscal deficit of ₹ 14,527 crore was mainly financed by loans from GoI (₹ 2,544 crore) and Reserve Funds (₹ 4,059 crore).

1.5.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for FY 2024-25, the Revenue Surplus of the State was ₹ 7,923.57 crore (1.53 *per cent* of GSDP), fiscal deficit was ₹ 14,526.81 crore (2.81 *per cent* of GSDP) whereas primary deficit was ₹ 8,663.80 crore (1.68 *per cent* of GSDP). However, during 2024-25, the State Government had booked Grants-in-aid of Revenue nature amounting to ₹ 2,879.71 crore under Capital Expenditure. Similarly, an amount of ₹ 42.45 crore was booked under Revenue section instead of Capital section as discussed in Paragraph 2.5.6 of Chapter-II.

Further, it was noticed that ₹ 314.10 crore (Interest of SDRF: ₹ 262.75 crore, Interest of Defined Contribution Pension Scheme for Government Employees: ₹ 5.31 crore and Short transfer to Sinking Fund: ₹ 46.04 crore) were not transferred to their designated funds.

Non-transfer of interest, short transfer to designated funds and misclassification of expenditure totalling ₹ 314.10 crore resulted in overstatement of revenue surplus to that extent. The post audit revenue surplus, therefore, worked out to ₹ 4,772.21 crore (0.92 *per cent* of the GSDP). Further, post-audit fiscal deficit and primary deficit will be ₹ 14,840.91 crore and ₹ 8,977.90 crore in place of ₹ 14,526.81 crore and ₹ 8,663.80 crore respectively.

1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

As per the FRBM Act of 2007 and its amendments aligned with the 15th Finance Commission, The State Government aims to:

- Eliminate revenue deficit and maintain the fiscal deficit within the ceiling of 3 *per cent* of GSDP, with an additional 0.5 *per cent* permitted on fulfilling reform milestones.
- The outstanding debt-to-GSDP ratio is to be contained below 25 *per cent*.
- Interest payments are capped at 18 to 25 *per cent* of revenue receipts, and
- Salary expenditure should not exceed 80 *per cent* of the State's Own Revenue Receipts.
- Jharkhand also follows a Medium-Term Fiscal Plan (MTFP) and is required to disclose contingent liabilities and off-budget borrowings.

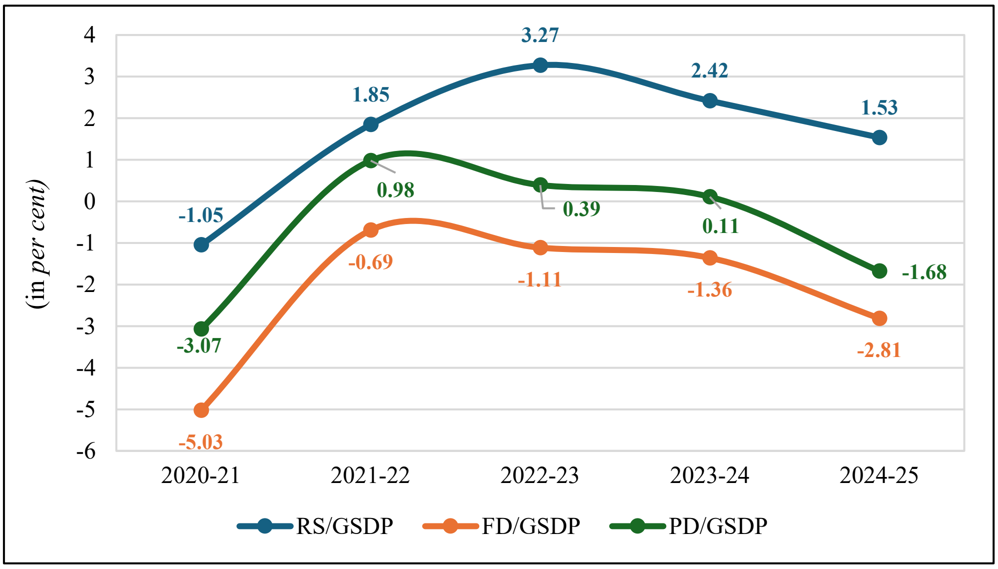
Achievements, *vis-à-vis* the fiscal targets, prescribed in the State FRBM Act for the FYs 2020-21 to 2024-25, are detailed in **Table 1.33**.

Table 1.33: Compliance with provisions of State FRBM Act

Fiscal Parameters		Achievement *vis-à-vis* targets set in MTFP prepared under FRBM				
		2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit (-) / Surplus (+) (₹ in crore)	T	Reduction of Revenue Deficit to Nil.				
	A	-3,114	6,944	13,564	11,252	7,924
Fiscal Deficit (-) / Surplus (+) (as percentage of GSDP)	T	-5.00	-4.00	-3.50	-3.00	-3.00
	A	-5.03	-0.69	-1.11	-1.36	-2.81
Ratio of total outstanding liability to GSDP (in *per cent*)	T	27.00	33.00	33.15	30.60	27.00
	A	36.23	29.06	27.58	26.51	25.13
Interest payment as percentage of Revenue Receipts	T	18 to 25 *per cent* of revenue receipt				
	A	10.31	9.02	7.77	7.78	6.20

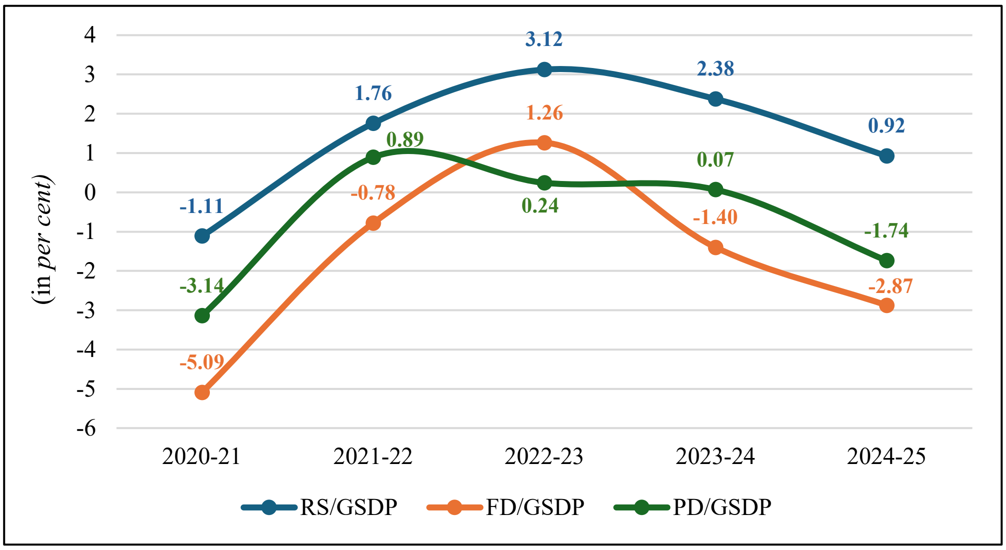
As can be seen from **Table 1.33,** targets of Revenue Deficit, Fiscal Deficit, ratio of outstanding liability to GSDP and Interest payments as percentage of Revenue Receipts were within the FRBM targets during the period 2020-21 to 2024-25, except in 2020-21 (COVID year).

Chart 1.35: Trend analysis of deficits



Considering non-transfer of interest, short transfer to designated funds and misclassification of expenditure, the post audit deficit as percentage of GSDP would change, as shown in **Chart 1.36**.

Chart 1.36: Trend analysis of deficits post audit



The targets set by the 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Chart 1.37**, **Chart 1.38** and **Chart 1.39**.

Chart 1.37: Revenue Surplus as percentage of GSDP

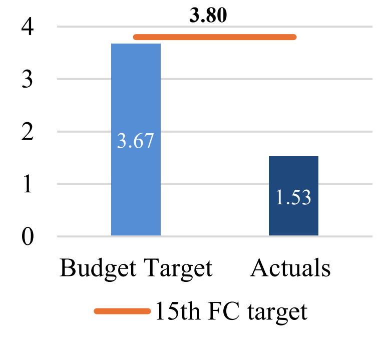


Chart 1.38: Fiscal Deficit as percentage of GSDP

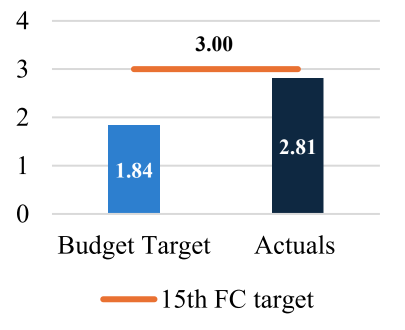
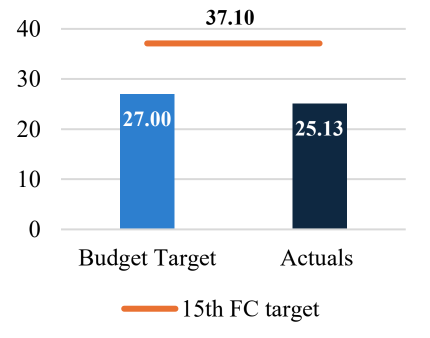


Chart 1.39: Outstanding Liability as percentage of GSDP



Source: Finance Accounts and budget documents

Except in 2020-21, the State had Revenue Surplus during the period 2020-25. The Fiscal Deficit was below the prescribed target during 2020-25, except in 2020-21. The ratio of outstanding liability to GSDP, which had crossed the norms prescribed in the MTFP under the Jharkhand FRBM Act, during the year 2020-21, came well within the target for the rest of the period.

1.5.4 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in the future. Analysis of variations in debt sustainability indicators is given in **Table 1.34**.

Table 1.34: Trends in Debt Sustainability Indicators

(₹ in crore)

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
1	Overall Liabilities or Overall Debt	1,07,495.99	1,09,309.06	1,14,274.81	1,23,435.09	1,29,743.66
2	Rate of Growth of Overall Debt (*per cent*)	13.86	1.69	4.54	8.02	5.11
3	GSDP (in nominal terms)	2,96,664.00	3,76,126.69	4,14,308.00	4,65,638.00	5,16,255.00
4	Nominal GSDP growth (*per cent*)	-4.40	26.79	10.15	12.39	10.87
5	Overall Debt/GSDP (*per cent*)	36.23	29.06	27.58	26.51	25.13
6	Repayment to Gross Borrowings (*per cent*)	72.40	107.76	103.99	94.80	98.92
7	Net borrowings available as a percentage of Gross Borrowings	27.60	-7.76	-3.99	5.20	1.08
8	Interest payments on Overall Debt	5,790.48	6,286.05	6,238.29	6,838.95	5,863.01
9	Effective rate of interest on Overall Debt (per cent)	7.41	7.48	7.38	8.12	6.85
10	Interest payment to Revenue Receipts (*per cent*)	10.31	9.02	7.77	7.78	6.20
11	Revenue Deficit/Surplus	-3,113.86	6,943.94	13,563.59	11,252.08	7,923.57
12	Primary Revenue Balance (PRB)	2,676.62	13,229.99	19,801.88	18,091.03	13,786.58
13	Primary Balance (PB)	-9,119.52	3,682.05	1,621.29	507.19	-8,663.80
14	PB/GSDP (*per cent*)	-3.07	0.98	0.39	0.11	-1.68
15	Difference between RoI[$] and effective rate of interest on Overall Debt	-7.31	-7.33	-7.11	-8.06	-6.48
16	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	Nil	16.00	Nil	Nil	3.00
17	Debt Stabilisation (Quantum spread + Primary balance)	-18,909.64	20,131.87	3,948.57	4,121.54	-5,176.22
18	**Domar gap**					
a	GSDP (in constant terms)	2,19,483.31	2,45,855.59	2,63,531.00	2,83,284.00	3,03,178.00
b	Real Growth (in constant terms)	-5.30	12.02	7.19	7.50	7.02
c	Inflation based on CPI (*per cent*)	5.32	4.51	6.14	5.73	3.77
d	Effective Rate of interest	7.41	7.48	7.38	8.12	6.85
e	Real effective rate of interest (Effective rate of interest-Inflation)	2.09	2.97	1.24	2.39	3.08
f	Growth Interest Differential (Real growth-Real effective rate of interest)	-7.39	9.05	5.95	5.11	3.95
g	Primary Balance (PB)	-9,119.52	3,682.05	1,621.29	507.19	-8,663.80

Source: Finance Accounts

[*] *Outstanding Public Debt is the sum of outstanding balances under the Heads 6003-'Internal Debt' and 6004-'Loans and Advances from the Central Government'. Excludes back-to-back loans received from GoI in lieu of GST Compensation shortfall during 2020-21 and 2021-22 amounting to ₹ 1,689 crore and ₹ 2,484.41 crore respectively.*

$ Return on Investment (RoI) as measured by effective rate of interest receipts.

*RoI = Interest Receipts/Average of Opening & Closing Stock of Loans and Advances Disbursed *100*

***Interest paid/(OB of Public Debt + CB of Public Debt/2) (in per cent)*

[#] *Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public debt.*

A falling debt-GSDP ratio can be considered as leading towards stability. Also, debt stabilisation condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would tend to be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling. It can be seen from **Table 1.34** that:

- The debt burden of the State is measured by total liability to GSDP ratio. As a result of recovery from the pandemic, the State's fiscal health started improving, leading to a steady improvement in the State's debt burden in the post-pandemic years and debt-GSDP ratio decreased from 36.23 *per cent* in 2020-21 to 25.13 *per cent* in 2024-25. Given the signs of improvement in the State's financial situation, the State has been able to consistently generate revenue surplus in the post-COVID years.
- Contrary to the nominal growth, effective interest rate was largely driven by inflation which was hovering in the upper tolerance bandwidth (Approx. 4-6 *per cent*) in the post-pandemic period (2021-25) set by the RBI, indicating that inflation helped the State to keep the real rate of interest low so as to keep the Growth Interest Differential (GID) favourable in real terms.
- Decomposing the contribution of the GID and the primary balance on change in the debt burden of the State reveals that both the unfavourable GID and negative primary balance contributed to rise in overall liability—GSDP ratio in 2020-21, turned favourable leading to a steady decline in the overall liability-GSDP ratio from 2021-22 onwards.
- Domar criteria show that growth was not strong enough to cover borrowing costs in 2020-21, making the GID unfavourable. However, following signs of economic recovery, the State saw a five year high real growth of 12.02 *per cent* in 2021-22 due to the base effect, leading to favourable GID at 9.05 *per cent*. GID remained favourable upto 2024-25 while PB turned to negative ₹ 8,663.80 crore in 2024-25.
- Debt burden of the State measured by overall liability-GSDP ratio, if the pandemic year 2020-21 is ignored, remained within the targets set as per the FRBM Act of the State. The State also managed to keep its debt burden within the indicative debt path prescribed by the Finance Commission during 2020-25.
- Falling IP-RR ratio and difference between RoI and effective rate of interest on Overall Debt indicates improvements in State's financial situation during 2020-25.

1.5.5 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case a borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, local bodies, co-operative institutions etc. Details of guarantees and status of outstanding guarantees to total receipts for the last five years are given in **Table 1.35**.

Table 1.35: Guarantees given by the State Government

(₹ in crore)

Guarantees	2020-21	2021-22	2022-23	2023-24	2024-25
Outstanding amount of guarantees at the beginning of the year	607.15	607.15	607.15	4,998.38	4,998.38
Outstanding guarantees at the end of the year	607.15	607.15	4,998.38	4,998.38	2,823.38

Source: Finance Accounts and Annual Financial Statements

The outstanding guarantees for ₹ 2,823.38 crore as on 31 March 2025 were in respect of Power (₹ 2,535.38 crore) and Food and Civil Supplies (₹ 288 crore). However, no Guarantees were given by the State Government during 2024-25.

The State had not constituted Guarantee Redemption Fund and no limit was prescribed in the Jharkhand FRBM Act, 2007, in respect of amount of guarantees to be given by the State.

The State Government in reply stated (25 November 2025) that Cabinet approval for setting up a Guarantee Redemption Fund has been obtained and the same will be made applicable in due course.

Guarantees amounting to ₹ 2,175 crore were deleted from the accounts of the State during the year from the outstanding guarantees of ₹ 4,998.38 crore at the beginning of 2024-25, leaving a closing balance of ₹ 2,823.38 crore.

1.5.6 Undischarged liabilities on Fiscal Space

Undischarged/deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending. Besides creating lack of transparency and credibility, this impairs the State's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

Audit observed that the State Government had accumulated several undischarged liabilities over the years, which have significant implications for fiscal sustainability. These include:

- Short contribution to the Consolidated Sinking Fund (CSF) amounting to ₹ 46.04 crore.
- Undischarged interest liabilities totalling ₹ 268.06 crore (paragraph 3.2.1).

The cumulative value of these undischarged liabilities amounted to ₹ 314.10 crore, which is equivalent to 0.06 *per cent* of the GSDP and 2.16 *per cent* of the Fiscal Deficit for the year 2024-25.

1.6 Conclusion

The State has achieved the target of reducing its revenue deficit to zero, much before the timeline given in the Jharkhand FRBM Act and had revenue surplus during the last five years, except in 2020-21. Fiscal Deficit of the State was within the FRBM targets during the period 2020-21 to 2024-25, except in 2020-21, when it was just beyond the target.

State's own tax revenue buoyancy showed decreasing trend from 2022-23 onwards. Buoyancy w.r.t. GSDP decreased by 0.77 percentage points during 2024-25.

Committed expenditure as percentage of revenue receipts decreased consistently from 45 *per cent* in 2020-21 to 34 *per cent* in 2024-25. However, subsidy as a percentage of revenue receipts was increasing from 2022-23 onwards. During 2024-25, it was 8.35 *per cent* of revenue receipts.

Total liabilities of the State increased from ₹ 1,23,435 crore in 2023-24 to ₹ 1,29,744 crore in 2024-25. The fiscal liabilities to GSDP ratio was 25.13 *per cent* against the target of 27.00 *per cent*. Apportionment of fiscal liabilities of the composite Bihar State between the successor States of Bihar and Jharkhand has not been done so far.

1.7 Good Practices

- The State Government transferred ₹ 2,162.87 crore upto 2024-25 to the Consolidated Sinking Fund established for amortisation of loans.
- A Pension Redemption Fund has been established, and ₹ 1,482.41 crore was transferred upto 2024-25 to meet future financial obligations arising due to switching over to the Old Pension Scheme.

1.8 Recommendations

- Strengthen revenue mobilisation by improving tax compliance and enforcing a clear non-tax revenue policy, especially for dividends, mining, and interest receipts, and revising user charges and fees periodically.
- Rationalise revenue expenditure and committed liabilities and better targeting of subsidies to create fiscal space for developmental spending.
- Improve return on public investments by framing a dividend policy for PSUs and enhancing monitoring of loans and advances, given by the State to its entities and employees, to ensure financial discipline and accountability.
- Ensure fiscal transparency and better fund management by reconciling and timely transferring CSS funds to SNA SPARSH accounts.

Chapter-II

Budgetary Management

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**.

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[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**.

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[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)

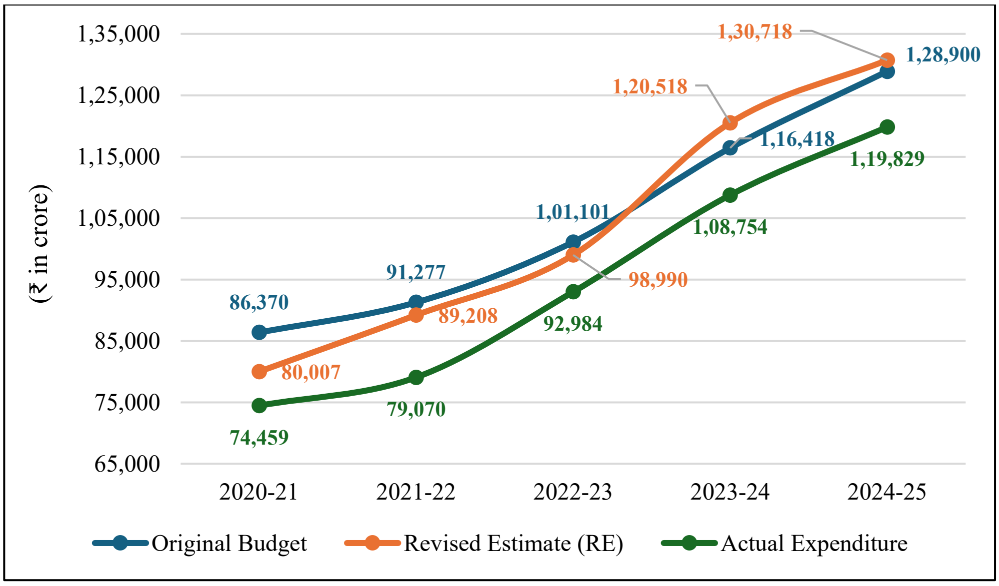
	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	86,370.00	91,277.00	1,01,101.00	1,16,418.00	1,28,900.00
Supplementary budget	9,908.07	10,309.19	16,516.72	25,080.79	22,038.84
Total budget (TB)	96,278.07	1,01,586.19	1,17,617.72	1,41,498.79	1,50,938.84
Revised Estimate (RE)	80,007.05	89,207.89	98,990.19	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

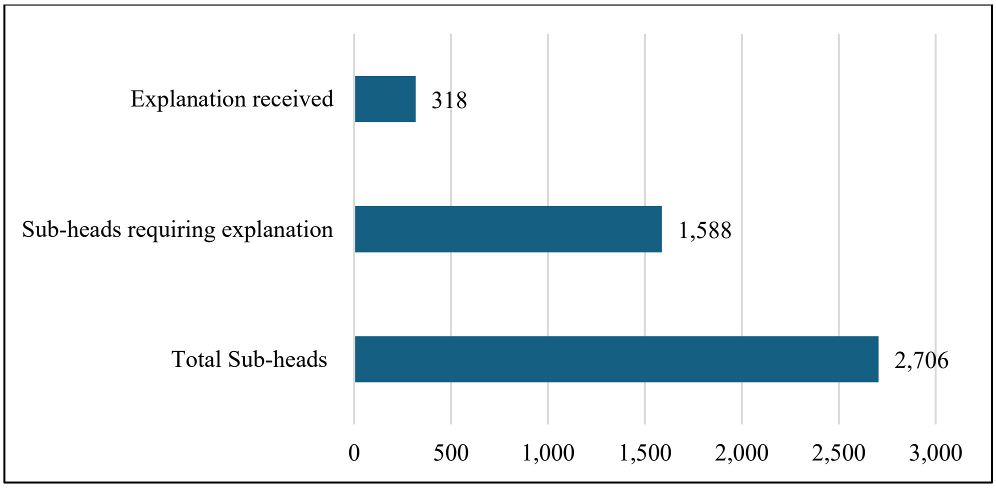
Component-wise analysis of the Budget and Expenditure for 2024-25 is summarised in **Table 2.3**. The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2**.

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).

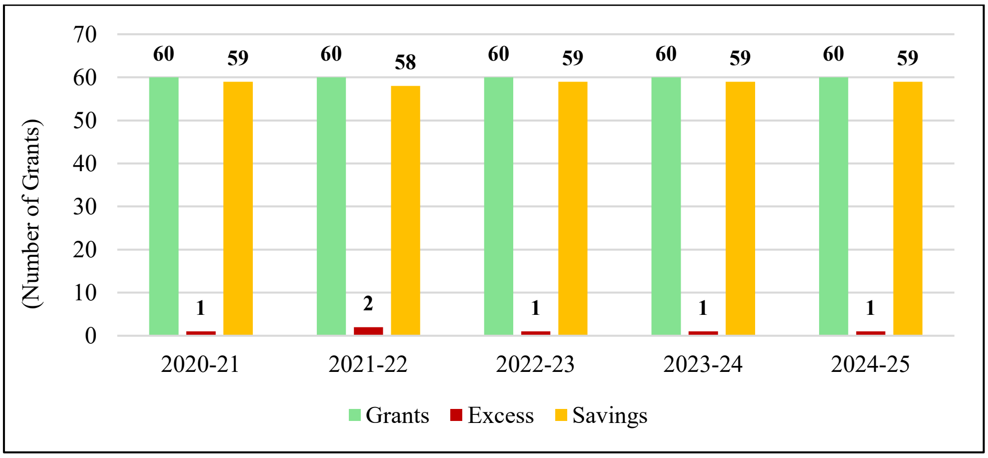
2.3 Budget marksmanship

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)

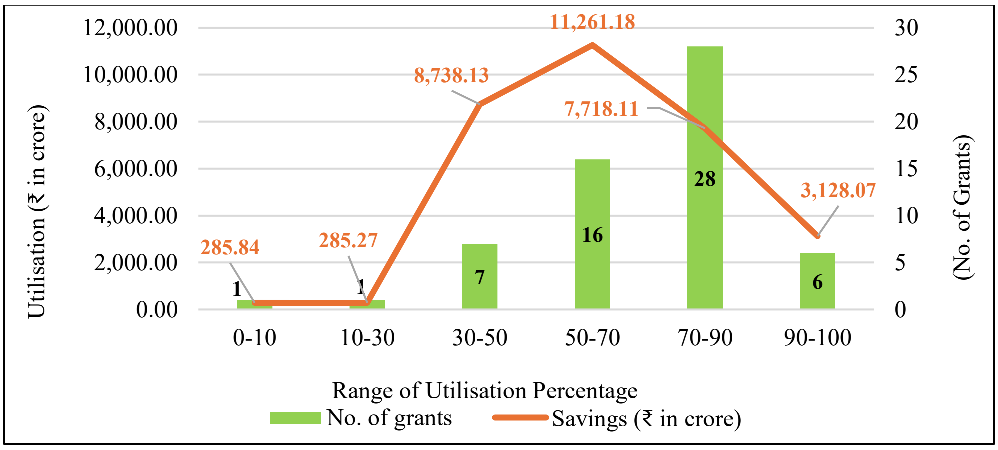
Sl. No.	Number and name of grant	Amount
1	35-Planning and Development Department (Capital – Voted)	0.19
2	45-Information Technology and e-Governance Department (Capital – Voted)	19.13
3	54-Agriculture, Animal Husbandry and Co-operative Department (Dairy Division) (Capital – Voted)	5.00
Total		**24.32**

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



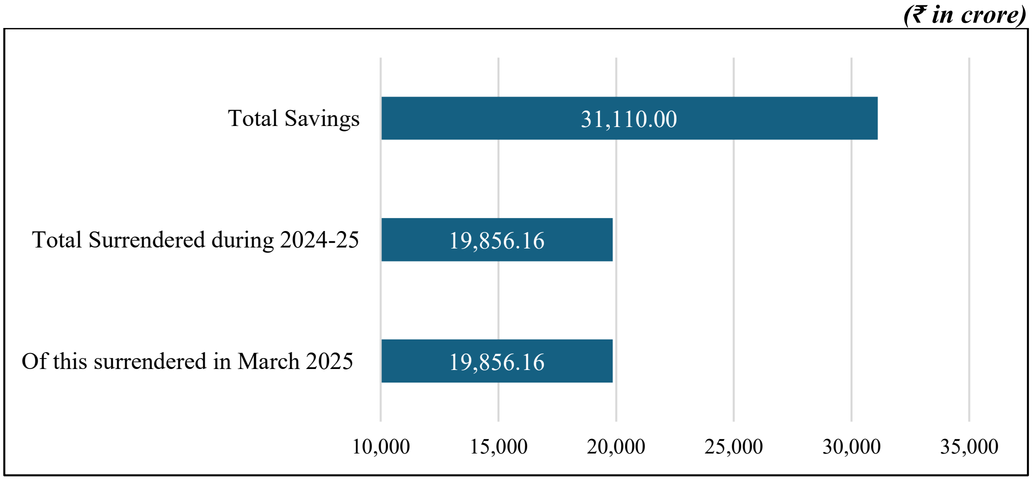
Source: Appropriation Accounts

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**.

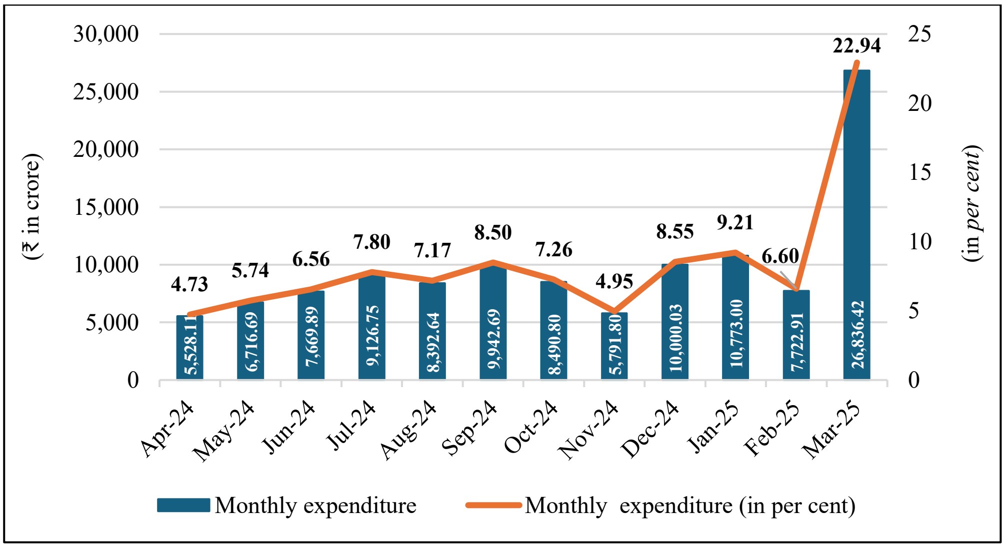
Table 2.14: Rush of Expenditure during FY 2024-25

	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

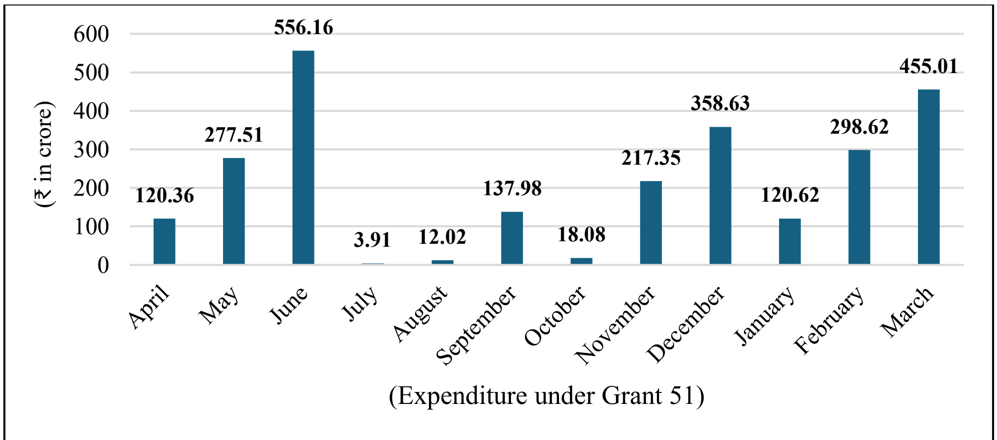
2.5.8.2 Grant No. 51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)

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)

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

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.*

Chapter-III

Financial Reporting Practices

Chapter III: Financial Reporting Practices

This chapter provides a broad-based perspective of the quality of the State Government Accounts rendered by various authorities of the State Government and the status of compliance with the prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives, as well as the completeness, timeliness and quality of reporting, enhances relevance and reliability of the information presented in the financial reports.

Issues related to completeness of accounts

3.1 Off budget borrowings through State owned PSUs/Authorities

Article 293(3) of the Constitution of India mandates consent of the Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Centre. Further, the XV Finance Commission recommended that the normal net borrowing ceiling (NBC) of the State Governments for 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP.

Bypassing the above stipulated net borrowing ceiling by routing loans outside budget through various State Government Public Sector Undertaking (SPSUs)/ Corporations/ other Bodies, despite the State being responsible for repayment of such loans, poses a significant risk to the fiscal health and transparency of Government finances. Accordingly, borrowing ceilings for a financial year of the State Governments are being now reduced by GoI to the extent of Off-Budget Borrowings.

The State Fiscal Responsibility and Budget Management (FRBM) Act, 2004, outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by disclosing the actual liabilities arising out of Off Budget Borrowings by PSUs, Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government allocations. Further, the State Fiscal Responsibility and Budget Management Rules, 2007, provides that the 'Medium Term Fiscal Policy (MTFP) Statement', laid before the Legislature along with Budget documents, shall contain five- year rolling targets with respect to Revenue Deficit, Fiscal Deficit and total outstanding debt[1] of the State Government.

For the year 2024-25, debt stock for the State was targeted at 27 *per cent* of GSDP as per the MTFP submitted to the Legislature. However, as per information provided by the State Government (October 2025) no Off-Budget Borrowings were availed by the State during the financial year 2024-25.

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1 As defined in the State FRBM Act, total outstanding debt of the State includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, *etc*., Reserve funds and Deposits.

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies can have significant long-term fiscal and governance implications. The unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby constraining fiscal space and weakening fiscal sustainability.

3.2.1 Undischarged Interest liability

The Government has a liability to provide for and pay interest on, the amounts shown under Interest-bearing Deposits/Reserve Funds.

Audit observed that ₹ 268.06 crore was required to be paid as interest on the balance of ₹ 2,865.63 crore lying under interest bearing Deposits/Reserve Funds as on 1 April 2024 as shown in **Table 3.1**. Non-payment of interest liability has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

Table 3.1: Details of interest liability not discharged in respect of Interest-bearing Deposits/Reserve Funds

(₹ in crore)

Sl. No.	Name/Head of the interest-bearing deposit	Opening Balance as on 1 April 2024	Basis for calculation of interest	Amount of interest not provisioned
1.	Defined Contribution Pension Scheme for Government employees	79.27	Interest calculated as per the rate of interest (7.1 per cent) payable to General Provident Fund.	5.31
2.	SDRF & SDMF	2,786.36 (SDRF 2,634.96 SDMF 151.40)	Interest calculated at the rate applicable to overdrafts under the RBI Overdraft Regulation Guidelines (average rate of 8.46 *per cent*).	262.75
Total		**2,865.63**		**268.06**

Source: Finance Accounts 2024-25

Non-payment of accrued interest on time not only created additional liability for the State exchequer but also overstated the revenue surplus and understated the fiscal deficit of the State. As worked out by Audit, this unpaid interest would increase the present Fiscal deficit of 2.81 *per cent* by 0.05 percentage points to 2.86 *per cent*.

3.2.2 Short contribution to National Pension System

State Government employees recruited on or after 1 December 2004 are covered under the National Pension System (NPS) which is a defined contributory pension scheme. Under the Scheme, employees contribute 10 *per cent* of basic pay and dearness allowance, against which 14 *per cent* (w.e.f. 1 April 2019) of basic pay and dearness allowance is contributed by the State Government. The entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The State Government of Jharkhand notified reversion to the Old Pension Scheme (OPS) w.e.f. 1 September 2022. Till the year 2024-25, 1,14,494 had opted for the OPS, 76 opted for NPS and 992 have not exercised any option. The employer's contribution to NSDL increased from ₹ 7.66 crore in 2023-24 to ₹ 8.54 crore in 2024-25.

During 2024-25, the opening balance of NPS in the Public Account (Major Head 8342-117-Defined Contribution Pension Scheme) was ₹ 79.27 crore, to which receipt of ₹ 5.29 crore was added as employee's contribution. During the year ₹ 60.69 crore was transferred to the NSDL by the State, leaving a closing balance of ₹ 23.87 crore at the end of 2024-25. The Government contribution of ₹ 8.54 crore was directly transferred to NSDL.

Employee contribution was required to be transferred to NSDL immediately after its collection It was. however, noticed that ₹ 23.87 crore collected from employees was not transferred and kept in Public Account as of March 2025.

The details of receipts from employees' share, Government's contribution and its transfer to NSDL by the State Government under NPS during 2008–25 are given in ***Appendix 3.1***.

3.2.3 Building and Other Construction Workers Welfare Cess

As per Section 3(1) of the Building and Other Construction Workers Welfare Cess Act, 1996, labour cess was to be collected at the rate of one *per cent* of the cost of construction incurred by employers/builders, excluding the cost of land and any compensation payable under the Workmen Compensation Act, 1923. All Departments, Boards, Autonomous Bodies, and Local Authorities were directed to collect this cess on all construction activities, including from individuals and deposit the same with the States' Building and Other Construction Workers' Welfare Board. The collected cess is meant to be utilised for social security and welfare schemes for construction workers in the State.

Table 3.2 shows the Labour Cess collected by the Government and transferred to the Jharkhand Building and Other Construction Workers' (BOCW) Welfare Board.

Table 3.2: Labour Cess collected by the Government and transferred to the Board

(₹ in crore)

Year	Amount received as Cess	Amount transferred by the Government	Outstanding balance with Government
Upto 2016-17	312.90	4.83*	471.93
2017-18	80.77	0.00	
2018-19	79.81	0.00	
2019-20	76.70	0.00	
2020-21	59.15	0.00	
2021-22	54.86	0.00	
2022-23	68.81	154.00	
2023-24	93.34	154.00	
2024-25	119.33	160.91	
Total	**945.67**	**473.74**	**471.93**

**Revised as per clarification received from BOCW*
Source: Finance Account and Statement received from BOCW

During FY 2024-25, ₹ 119.33 crore was collected as cess by the State under Major Head 0230 – Labour and Employment and ₹ 160.91 crore of the total available fund was transferred. The total collection of cess, as of March 2025, was ₹ 945.67 crore, of which, ₹ 473.74 crore was transferred to the BOCW Welfare Board by the State in the last three years, leaving an outstanding balance of ₹ 471.93 crore. Non-transfer of the collected cess not only adversely impacts the intended welfare and social security of building and construction workers but also increased the liability of the State to that extent.

3.2.4 Non-transfer of cess to local bodies

During the year 2024-25, the State Government collected ₹ 0.96 crore towards Land Cess under Major Head '0029- Land Revenue'. The total collection on this account between the period 2000-01 to 2024-25 was ₹ 202.72 crore. However, no amount was transferred to any designated fund by the State Government, as of March 2025, increasing the liability of the State to that extent.

Since no Act/Rule regarding Land cess was made available by the State, the conditions for collection, transfer and its utilisation could not be verified by Audit.

The State Government (25 November 2025) assured that the matter would be examined and appropriate policy provisions regarding levy, collection, transfer and utilisation of Land cess would be formulated.

3.2.5 National Mineral Exploration Trust

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the Mines and Minerals (Development and Regulation Act), 1957. As per Section 9C (4) of this Act, the holder of a mining lease or a mineral concession are required to contribute 2 *per cent* of the royalty paid to the Trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds monthly to the Consolidated Fund of India.

During 2024-25, the NMET deposit had an opening balance of ₹ 28.95 crore in which ₹ 140.62 crore was added and ₹ 154.85 crore transferred (including ₹ 14.23 crore from previous years balance) to the Consolidated Fund of India by the State Government. The closing balance in the Fund at the end of 2024-25 was ₹ 14.72 crore.

Since, ₹ 14.72 crore was pending for transfer to the Consolidated Fund of India, the cash balance of the State was overstated to that extent.

3.2.6 State Mineral Exploration Trust/State Mineral Development Fund

The Ministry of Mines, Government of India, advised (19 November 2024) all State Governments to establish a State Mineral Exploration Trust (SMET)/ State Mineral Development Fund (SMDF) on the lines of the National Mineral Exploration Trust (NMET), as mandated under clause (g) of sub-section (A) of Section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.

The Government of Jharkhand had however, not established the SMET under the Public Account/Bank Account for financing exploration activities related to minor minerals (as of November 2025).

The State Government stated (25 November 2025) that the process of formulation of policy and creation of the SMET is underway.

Issues related to transparency

3.3 Delay in submission of Utilisation Certificates

Rule 342 of the Jharkhand Financial Rules prescribes that where grants-in-aid are sanctioned and cases in which conditions are attached to the utilisation of grants-in-aid in the form of specification of particular objects of expenditure or, the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of conditions attached to the grants-in-aid.

At the beginning of the year 2024-25, 47,367 UCs amounting to ₹ 1,33,161.50 crore were outstanding, of which 86 UCs amounting to ₹ 1,899.29 crore were adjusted during 2024-25. Further, during the current year, 5,574 UCs amounting to ₹ 29,303.59 crore became due for submission (as of 31 March 2025). Thus, 52,855 UCs amounting to ₹ 1,60,565.80 crore were outstanding as on 31 March 2025 for adjustment as given in **Table 3.4**.

Table 3.4: Age-wise pendency of Utilisation Certificates

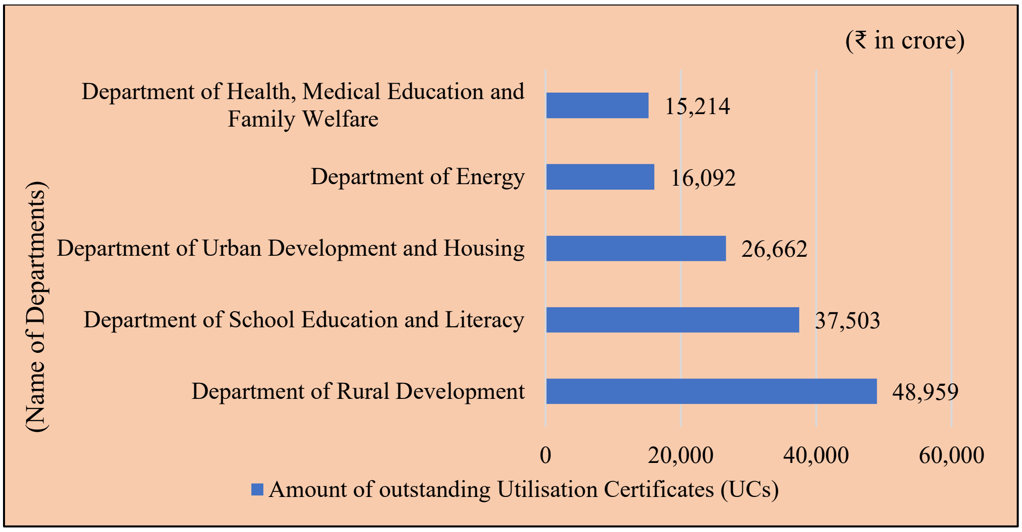
(₹ in crore)

UC due year*	Number of pending UCs	Amount
Prior to 2019-20	27,985	66,972.00
2019-20	4,417	17,973.69
2020-21	4,556	14,535.30
2021-22	5,144	13,739.71
2022-23	5,179	18,041.51
2023-24 (sanctioned up to March 2024)	5,574	29,303.59
Total	**52,855**	**1,60,565.80**

Source: Finance Accounts 2024-25 and Office of the Pr. Accountant General (A&E) Jharkhand

**The year mentioned above relates to "Due year", i.e., after 12 months of actual drawal.*

Chart 3.1: Five main Departments where UCs were outstanding as on 31 March 2025



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

Non-submission of UCs is fraught with the risk of misutilisation of Government funds. The State Government should monitor this aspect closely and persons responsible for submission of UCs in a timely manner should be held accountable.

The State Government assured (25 November 2025) that necessary action will be taken.

3.3.1 Outstanding Utilisation Certificates in Grant No. 20 and 51

During budgetary process analysis of selected 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) the amount and number of outstanding UCs as on 31 March 2025, is shown in **Table 3.5**.

Table 3.5: Arrears in submission of Utilisation Certificates in Grant no. 20 and 51

(₹ in crore)

Head	Financial Year	No. of pending UCs	Amount
Grant no. 20			
2210	Up to 2021-22	1,319	9,399.54
	2022-23	358	2,907.23
	2023-24	359	2,907.38
Total		**2,036**	**15,214.15**
Grant no. 51			
2225	Up to 2021-22	341	280.40
	2022-23	772	648.97
	2023-24	495	454.99
4225	Up to 2021-22	01	2.99
	2022-23	10	37.24
	2023-24	02	50.00
Total		**1,621**	**1,474.59**

Source: Office of the PAG (A&E) Jharkhand

As can be seen from **Table 3.5,** 2,306 UCs , related to a substantial amount of ₹ 15,214.15 crore under Grant no. 20 and 1,621 UCs amounting to ₹ 1,474.59 crore under Grant no. 51 had not been submitted by the Department, in violation of the provision of the Treasury Code which lays down that UCs should be submitted within 12 months of the sanction of GIA.

During test check of Grant no. 20, it was noticed that ₹ 91.75 crore was allotted for the '*Mukhya Mantri Gambhir Bimari Upchaar Yojana*' during 2021-24, of which, ₹ 73.94 crore were transferred by the Civil Surgeons of the test-checked districts to different hospitals. Against the total transfer of ₹ 73.94 crore, no UC was submitted to the PAG (A&E) as of September 2025. The Civil Surgeons stated that UCs are being collected from the hospitals.

Further, ₹ 2,288.89 crore provided between 2021-25 for Reproductive Child Health & Strengthening of Health System was utilised, but UCs were not forwarded to the PAG (A&E) by the Department resulting in pendency of UCs in the records of PAG (A&E).

Prolonged failure to submit UCs not only undermines financial accountability but also raises serious risks of misappropriation of government funds.

3.4 Abstract Contingent Bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head.

Rule 187, read with Rule 305 of Jharkhand Treasury Code (JTC) 2016, provides that DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of financial expenditure within six months from the date of drawing of such advance. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

The details of AC bills, pending adjustment, as on 31 March 2025, is given in **Table 3.6**.

Table 3.6: Age-wise AC bills pending adjustment

(₹ in crore)

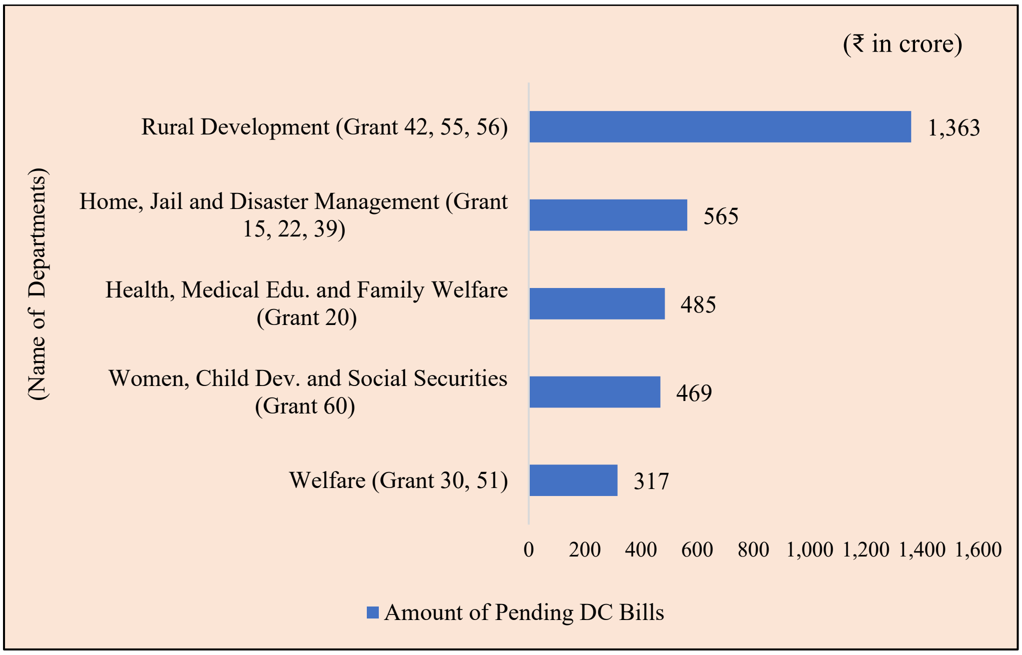
Due Year	No. of AC bills	Amount
Up to 2020-21	17,416	4,192.27
2021-22	149	100.73
2022-23	294	229.96
2023-24	16	7.91
2024-25*	2	0.12
Total	**17,877**	**4,530.99**

Source: Finance Accounts 2024-25 and Office of the Principal Accountant General (A&E)
**Bills drawn upto September 2024 has been taken into account*

During 2024-25, 151 AC bills amounting to ₹ 55.99 crore were drawn, out of which, 24 AC bills amounting to ₹ 22.35 crore were adjusted up to 31 March 2025. It was further observed that 38 AC bills amounting to ₹ 15.81 crore (28 *per cent*) were drawn in the month of March 2025. Drawal of funds on AC bills at the fag end of the year indicates that the drawals may have been made primarily to exhaust budget provisions.

The State Government stated (25 November 2025) that drawal through AC bills has now been minimized and necessary action would be taken to clear all pending DC bills.

Chart 3.2: Five main departments where DC bills were pending



Source: Office of the Principal Accountant General (A&E)

Non-adjustment of advances for long periods is fraught with the risk of misappropriation, and therefore requires close monitoring by the respective DDOs for ensuring submission of DC bills.

3.4.1 Outstanding DC Bills in Grant No. 20-Health, Medical Education and Family Welfare Department

As per records made available by PAG (A&E), 3,642 AC bills amounting to ₹ 2,330.40 crore were drawn up to 2024-25 under heads 2210, 2211, 2251 and 4210 of which 1,386 DC bills amounting to ₹ 1,846.07 crore were submitted and 2,256 AC bills amounting to ₹ 484.33 crore were outstanding for submission of DC bills, as detailed in **Table 3.7**.

Table 3.7: Outstanding DC bills in Grant No. 20

(₹ in lakh)

Major Head	Year	Details of AC Bills		Details of submitted DC Bills		Outstanding DC Bills	
		No. of AC Bills	Amount	No. of DC Bills	Amount	No. of DC Bills	Amount
2210	Up to 2020-21	1,771	1,20,898.04	833	97,093.10	938	23,804.94
	2021-22	39	49,542.67	10	48,955.08	29	587.59
	2022-23	26	12,884.26	13	12,577.44	13	306.82
	2023-24	15	785.73	08	584.75	07	200.98
	2024-25	140	1,946.57	27	401.19	113	1,545.38
2211	Up to 2020-21	1,110	2,213.15	229	162.97	881	2,050.18
	2021-25	00	0.00	00	0.00	00	0.00
2251	Up to 2020-21	08	9.57	04	8.20	04	1.37
	2021-25	00	0.00	00	0.00	00	0.00
4210	Up to 2020-21	530	44,373.24	262	24,572.95	268	19,800.29
	2021-22	01	132.74	00	0.00	01	132.74
	2022-23	01	4.88	00	4.15*	01	0.73
	2023-24	01	249.38	00	247.34*	01	2.04
	2024-25	00	0.00	00	0.00	00	0.00
Total		**3,642**	**2,33,040.23**	**1,386**	**1,84,607.17**	**2,256**	**48,433.06**

** DC bill partially submitted*

Source: Office of PAG (A&E) Jharkhand

Further, in the test-checked units of the Health, Medical Education and Family Welfare Department, it was seen that 49 AC bills amounting to ₹ 23.13 crore were drawn up to 2024-25 against which 15 DC bills (partially) amounting to ₹ 11.79 crore were submitted and 36 AC bills amounting to ₹ 11.34 crore were outstanding for submission of DC bills, as detailed in ***Appendix 3.2***.

Observations on pending DC bills in the test-checked units under Grant no. 20:

(i) As per Rule 168 of the JTC, the term 'contingent charges' or 'contingencies' means and includes all incident and other expenses which are incurred for the management of an office, other than those which, under prescribed rules of classification of expenditure, fall under some other head of expenditure *e.g.* 'works', 'stock', 'tool & plants' *etc*.

Scrutiny of records revealed that ₹ 1.76 crore was drawn on AC bills during the years 2006-07 and 2007-08 by the Superintendent, MGM Medical College Hospital, Jamshedpur, for various construction works in the hospital campus. The amount was transferred to EE, BCD, Jamshedpur, through bank drafts. In place of DC bills, utilisation certificates amounting to ₹ 1.04 crore were sent to PAG (A&E), Jharkhand, directly by the EE, BCD, Jamshedpur. As Utilisation Certificates were sent in place of DC bills, AC bills amounting to ₹ 1.04 crore were not adjusted in the books of PAG (A&E). Moreover, details of the remaining AC bills amounting to ₹ 0.72 crore were not provided by the auditee unit. Details are given in **Table 3.8**.

Table 3.8: Details of amount drawn on AC bills

(₹ in lakh)

Sl. No.	AC bill no	Amount drawn through AC bills	Amount utilised	Balance
1	168/06-07	10.44	9.74	0.70
2	169/06-07	6.84	6.33	0.51
3	208/06-07	25.00	23.65	1.35
4	191/06-07	5.51	5.40	0.11
5	171/07-08	128.10	59.26	68.84
Total		**175.89**	**104.38**	**71.51**

Source: Data provided by PAG (A&E) office and test checked unit

(ii) An amount of ₹ 9.84 lakh was drawn (01 March 2025) on AC bill after five months of allotment by the Civil Surgeon-cum-CMO, Khunti, against Special Health Care Package for Primitive Tribes and transferred into the bank account of the District Rural Health Society (DRHS), Khunti. The unutilised amount was parked in the bank account of DRHS and AC bills remained pending for adjustment, as of September 2025.

(iii) An amount of ₹ 17.17 lakh was drawn (08 November 2004) on AC bill by the Civil Surgeon-cum-CMO, Jamshedpur, and transferred to EE, BCD, Jamshedpur, for renovation of an additional Primary Health Centre building and compound boundary wall, Kokpara, of which DC bills amounting to ₹ 16.72 lakh were submitted after eighteen years (26 May 2023). The balance, amounting to ₹ 0.45 lakh has remained unutilised with the EE, BCD, Jamshedpur.

(iv) An amount of ₹ 4.22 crore was drawn (05 February 2018) on AC bill during 2017-18 by the Principal, M.G.M Medical College, Jamshedpur, and transferred to JAP-IT, Ranchi, for establishment of an e-library and e-class room. Out of ₹ 4.22 crore, an amount of ₹ 2.33 crore was utilised and DC bills (in five parts) were submitted to PAG (A&E) during 12 July 2019 to 29 April 2025. However, DC bills amounting to ₹ 1.89 crore were pending for submission, as of September 2025.

(v) An amount of ₹ 12.66 lakh was drawn (16 October 2007) on AC bill and transferred to EE, Electric Division, Ranchi, of which ₹ 11.24 lakh was utilised and DC bills were submitted to PAG (A&E) on 03.02.2023. DC bills amounting to ₹ 1.42 lakh were pending for submission, as of September 2025.

3.4.1.1 Drawal of AC bills at the end of the financial year-₹ 32.51 crore

As per provisions of the Appropriation Act, funds drawn from the treasury should be utilised within the financial year. Further, Rule 174 of JTC stipulated that no money shall be drawn from the treasury in anticipation of demand or to prevent lapse of budget grants.

As per Voucher Level Computerisation (VLC) data of the office of the PAG (A&E), ₹ 32.51 crore was drawn on AC bills at the end of the financial year during the period from 2004-05 to 2024-25 under the heads[2] 2210, 2211 and

[2] 2210-Medical and Public Health, 2211-Family Welfare, 4210-Capital Outlay on Medical and Public Health

4210. Out of the total drawal during the period, DC bills of ₹ 2.88 crore were pending for submission as of September 2025, as detailed in ***Appendix 3.3***.

During test-check of selected units, the following were noticed:

(i) An amount of ₹ 9.84 lakh was allotted (08.10.2024) against the 'Special Health Care Package to Primitive Tribes' to the Civil Surgeon-cum-CMO, Khunti. The amount was drawn after five months (01 March 2025) of allotment of funds on AC bill by the Civil Surgeon-cum-CMO, Khunti, and transferred to the District Rural Health Society (DRHS), Khunti. The amount was not utilised and remained parked in the bank account of DRHS resulting in non-adjustment of AC bills in the books of PAG, as of September 2025.

(ii) During-test check it was noticed that an amount of ₹ three crore was alloted (28 July 2017) to the Principal, M.G.M Medical College, Jamshedpur, as Central share for strengthening and upgradation of the Medical College. The amount was drawn (31 March 2018) and kept in the DDO's savings bank account. An amount of ₹ 1.34 crore was utilised and DC bills (in four parts) were submitted (21 June 2019 to 02 January 2025) to PAG (A&E). The balance amount of ₹ 1.66 crore remained unutilised and was parked in the DDO's bank account.

3.4.1.2 Delay in submission of DC Bills

(A) As per records of the PAG (A&E), AC bills amounting to ₹ 61.44 crore were drawn by the test-checked units under Grant No. 20- Health, Medical Education & Family Welfare Department under Major Heads '2210-Medical and Public Health' and '4210-Capital Outlay on Medical and Public Health'. It was observed that after utilisation, DC bills were submitted to the PAG (A&E) by the DDOs with delays ranging from two months to 11 years, as detailed in ***Appendix 3.4***.

(B) In the test-checked units, ₹ 29.26 crore were drawn (2008-09 to 2023-24) on AC bills, of which, ₹ 20.02 crore was not utilised on Mukhya Mantri Gambhir Bimari Upchar Yojana and Model Health Sub-center. After a lapse of one to 12 years, ₹ 20.02 crore was remitted back to the Treasury and DC bills submitted to the PAG (A&E), Jharkhand for adjustment as detailed in ***Appendix 3.5***.

3.4.2 Outstanding DC Bills in Grant No. 51

As per data provided by the office of the PAG (A&E), 3,615 AC bills amounting to ₹ 1,432.45 crore were drawn during 2000-01 to 2020-21 in Grant No.51-Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare Department (ST, SC & BC Welfare Division). Out of this, 1,597 DC bills amounting to ₹ 1,102.12 crore were submitted and 2,018 AC bills amounting to ₹ 330.35 crore were outstanding as of August 2025, as shown in **Table 3.9**.

Table 3.9: Age-wise AC bills pending adjustment

(₹ in crore)

Sl. No.	Head	Year	Details of AC Bills		Details of DC bills submitted		Details of outstanding DC bills	
			Number of AC Bills	AC Bill Amount	Number of DC Bills	DC Bill Amount	Number of DC Bills	DC Bill Amount
1	2225	Up to 2020-21	3,145	1,002.86	1,415	800.37	1,730	202.50
2	4225		408	429.44	135	301.74	273	127.71
3	2251		62	0.15	47	0.01	15	0.14
Total			**3,615**	**1,432.45**	**1,597**	**1,102.12**	**2,018**	**330.35**

Further, in the test-checked units, it was seen that 203 AC bills amounting to ₹ 51.15 crore were drawn up to 2015-16 against which DC bills amounting to ₹ 26.59 crore were submitted and AC bills amounting to ₹ 24.56 crore were pending for submission of DC bill for periods ranging between nine to 20 years as of August 2025, as detailed in ***Appendix 3.6***.

The inordinate delay in submitting DC bills not only violates financial, administrative and accountability norms but also carries the risk of misappropriation/misutilisation of government money.

The State Government needs to take action for clearance of outstanding DC bills within a scheduled time frame and fix responsibility on officers for failure to submit DC bills in time.

3.5 Personal Deposit Accounts

Under the List of Major and Minor Heads of Accounts of Union and States, Personal Deposits are of the nature of deposits not bearing interest, opened under 8443-Civil Deposits-106-Personal Deposits.

As per Rule 330 of JTC, 2016, and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from the Consolidated Fund of the State are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred after the stipulated period of closure.

The Finance Department directed the treasury officers of all the districts to open PD accounts in the name of District Land Acquisition Officers in December 2019. Accordingly, 24 PD accounts were opened, to deposit the land acquisition compensation funds. All these accounts were operational in 2024-25 and an amount of ₹ 553.04 crore was added to the opening balance of ₹ 3,209.70 crore during the year. Out of the total deposits in these PD accounts, ₹ 612.98 crore was disbursed during the year, leaving a balance of ₹ 3,149.76 crore, at the end of March 2025. Details of PD accounts as of 31 March 2025, are given in **Table 3.10**.

Table 3.10: Status of PD Accounts during the year 2024-25

(₹ in crore)

Opening Balance (As on 01-04-2024)		Addition during the year 2024-25		Disbursement during the year 2024-25		Closing Balance (As on 31-03-2025)	
No. of Adminis-trators	**Amount**	**No. of Adminis-trators**	**Amount**	**No. of Adminis-trators**	**Amount**	**No. of Adminis-trators**	**Amount**
24	3,209.70	Nil	553.04	Nil	612.98	24	3,149.76

Source: Finance Accounts 2024-25 and data maintained by the PAG (A&E)

In terms of Rule 343 of the JTC 2016, three Administrators of Personal Deposit Account (out of 24) had reconciled and verified their balances with the treasury figures (in the treasury) and 03 annual verification certificates were furnished by them to the Treasury officer. The office of the Principal Accountant General (A&E) received 03 such certificates from the Treasury Officers. Twenty-one (21) Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

3.6 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 683.99 crore under two Major Heads of accounts, constituting 0.65 *per cent* of the total Revenue and Capital expenditure (₹ 1,04,975.01 crore) was classified under the Minor Head-800-Other Expenditure in the accounts.

Similarly, ₹ 1,065.06 crore under 44 Major Heads of Account, constituting 1.03 *per cent* of the total Revenue and Capital Receipts (₹ 1,03,845.92 crore) was classified under 800-Other Receipts in the accounts.

The State Government stated (25 November 2025) that the amount under minor head 800 was relatively low but agreed that its usage will be minimized.

Issues related to measurement

3.7 Outstanding balances under major Suspense and DDR Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant balances under these heads for the last three years have been shown in **Table 3.11**.

Table 3.11: Balances under Suspense and Remittance Heads

(₹ in crore)

Head of Account		2022-23		2023-24		2024-25	
1		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	**Suspense Account**						
101	Pay and Accounts Office-Suspense	137.14	139.16	160.69	195.25	226.39	253.30
	Net Debit (Dr.) / Credit (Cr.)	**Cr. 2.02**		**Cr. 34.56**		**Cr. 26.91**	
102	Suspense Account-(Civil)	81.45	88.32	81.56	98.08	311.06	332.06
	Net Debit (Dr.) / Credit (Cr.)	**Cr. 6.87**		**Cr. 16.52**		**Cr. 21.00**	
109	Reserve Bank Suspense-(Headquarters)	-0.27	0.15	-0.53	-0.16	-1.85	1.26
	Net Debit (Dr.) / Credit (Cr.)	**Dr. (-) 0.42**		**Dr. (-) 0.37**		**Dr. (-) 3.11**	
110	Reserve Bank Suspense- (Central Accounts Office)	5.43	6.39	0.00	0.00	0.00	0.00
	Net Debit (Dr.) / Credit (Cr.)	**Cr. 0.96**		**0.00**		**0.00**	
112	Tax Deducted at Source (TDS) Suspense	0	405.81	425.41	758.25	1,377.33	1,692.62
	Net Debit (Dr.) / Credit (Cr.)	**Cr. 405.81**		**Cr. 332.84**		**Cr. 315.29**	
123	AIS Officers' Group Insurance Scheme	1.83	0.04	1.90	0.05	2.07	0.06
	Net Debit (Dr.) / Credit (Cr.)	**Dr. 1.79**		**Dr. 1.85**		**Dr. 2.01**	
8782	**Cash Remittance and adjustments between officers rendering account to the same Accounts Officer**						
102	Public Works Remittances	8,446.72	8,519.07	11,927.47	11,996.20	13,503.36	13,634.58
	Net Debit (Dr.) / Credit (Cr.)	**Cr. 72.35**		**Cr. 68.73**		**Cr. 131.22**	
103	Forest Remittances	988.53	1,003.53	1,225.23	1,209.85	1,239.68	1,335.51
	Net Debit (Dr.) / Credit (Cr.)	**Cr. 15.00**		**Dr. 15.38**		**Cr. 95.83**	
8793	**Inter-State Suspense Account**	10.81	0	5.28	0.00	3.05	0.38
	Net Debit (Dr.) / Credit (Cr.)	**Dr. 10.81**		**Dr. 5.28**		**Dr. 2.67**	

Source: Finance Accounts of respective years

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

The implications of the balances under these heads are stated below:

- **Pay and Accounts Office (PAO) Suspense (Head 8658-101)**

Outstanding debit balances under PAO suspense head represent payments cleared by the PAG (A&E), Jharkhand, on behalf of PAOs of the Central Government departments, which are yet to be recovered. Outstanding credit balances represent payments made by PAOs on behalf of the State Government, which the PAG (A&E) is yet to adjust. It was noticed that the net balance decreased from credit balance of ₹ 34.56 crore in 2023-24 to credit balance of ₹ 26.91 crore in 2024-25. On settlement of the net credit balance under this head (₹ 26.91 crore), the cash balance of the State Government will decrease to that extent.

- **Suspense Accounts (Civil) (Head 8658-102)**

Minor Head 102-Suspense Account (Civil) is used for booking of receipts (credit) and expenditure incurred (debit) which are to be cleared on receipt of supporting documents by the PAG (A&E). The net balance under this suspense head increased from credit of ₹ 16.52 crore during 2023-24 to credit of ₹ 21.00 crore in 2024-25.

Scrutiny of Cash Remittances and adjustments between officers rendering accounts to the same accounts officers revealed that a credit balance of ₹ 227.05 crore was in transit at the end of March 2025.

3.8 Reconciliation of Cash Balances

As per accounts of the Principal Accountant General (A&E), Jharkhand, the Cash Balance of the State Government, as on 31 March 2025, was ₹ 53.08 crore (Credit) while the same was reported as ₹ 8.63 crore (Debit) by the Reserve Bank of India. As such, there was a difference of ₹ 44.45 crore (Credit), which was under reconciliation between the Principal Accountant General (A&E) Jharkhand and the RBI.

After integration of e-Kuber system (of the RBI) with the State Integrated Financial Management System (IFMS) for payments in the State, the difference in reported transactions has increased as the State IFMS reports are on transaction date basis whereas the e-Kuber system reports the transactions on scroll date basis.

Due to difference in date of posting of transactions, the difference in cash balance in the books of PAG and as reported by the RBI is increasing persistently. Timely and coordinated reconciliation efforts should be made to ensure the integrity and reliability of cash balance figures in Government accounts.

Issues related to disclosure

3.9 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 is detailed in **Table 3.12**.

Table 3.12: Compliance with Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1.	IGAS-1:	Guarantees Given by the Government –Disclosure requirements	Complied (Statements 9 and 20 of Finance Accounts)	No deficiency
2.	IGAS-2:	Accounting and Classification of Grants-in-aid	Partially complied (Statement 10 of Finance Accounts)	Some amount of GIA was booked under capital section.

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
3.	IGAS-3:	Loans and Advances made by Government	Partially complied (Statement 7 and 18 of Finance Accounts).	Exact amount of overdue loans and the time by which loans are to be paid could not be ascertained. Disclosure regarding cases of loans sanctioned as loan in perpetuity and extraordinary transactions was not provided.
4	IGAS-4:	Prior period adjustments	Complied (Annexure to Statement 13 of Finance Accounts)	No deficiency

Source: Finance Accounts

3.10 Submission of accounts of Autonomous Bodies/State Public Sector Undertakings

3.10.1 Autonomous Bodies

As on 31 March 2025, 364 accounts in respect of 34 reported Autonomous Bodies (ABs) were pending, as detailed in **Table 3.13**.

Table 3.13: Arrears of accounts of Autonomous Bodies as on 31 March 2025

Sl. No.	Name of bodies/Authority	Accounts pending since	No. of accounts pending
1.	Jharkhand State Legal Services Authority (JHALSA)	2023-24	2
2.	Jharkhand State Electricity Regulatory Commission (JSERC)	2012-13	13
3.	State Highway Authority of Jharkhand (SHAJ)	2021-22	4
4.	Rajendra Institute of Medical Sciences (RIMS)	2010-11	15
5	Birsa Agriculture University	2006-07	19
6	Jharkhand State Housing Board (JSHB)	Since inception	24
7	Compensatory Afforestation for Management and Planning Authority (CAMPA)	2010-11	15
8	Jharkhand Renewable Energy Development Agency (JREDA)	Since inception	23
9	Ranchi Institute of Neuro-Psychiatry & Allied Sciences (RINPAS)	Since inception	Entrustment and accounts not received
10	Baba Baidyanath-Basukinath Shrine Area Development Authority (BBBSADA)	Since inception	9
11	District Mineral Foundation Trust (one each in the 24 districts)	2015-16	240
Total			**364**

Source: Departmental data/information

3.10.2 Public Sector Undertakings (PSUs)

The Companies Act, 2013, stipulates that the financial statements of the companies for every financial year are required to be finalised within six months of the end of the relevant financial year *i.e.,* by 30 September of the next financial year. Failure to submit accounts on time, renders the officers of the company liable to penal provisions under the Act.

Table 3.14 below provides the details of progress made by the PSUs in finalisation of accounts as of 30 September 2025.

Table 3.14: Position relating to finalisation of accounts of working and inactive PSUs as of 30 September 2025

Sl.	Particular	Working	Inactive	Total
1.	Number of PSUs	29	3	32
2.	Number of PSUs having accounts in arrears	22	0	22
3.	Number of accounts in arrears	119	0	119
4(a)	Number of PSUs with arrears of more than five years	7	0	7
4(b)	Number of accounts in arrears in the above PSUs	60	0	60
5(a)	Number of PSUs with arrears between three to five years	9	0	9
5(b)	Number of accounts in arrears in the above PSUs	41	0	41
6(a)	Number of PSUs with arrears between one to two years	13	0	13
6(b)	Number of accounts in arrears in the above PSUs	18	0	18
7	Extent of arrear (in years)	1 to 15	0	1 to 15

Source: Data compiled from the information furnished by the companies

Despite active pursuance, the defaulting State ABs and PSUs have not finalised/submitted audited accounts to PAG (Audit). Non-finalisation of accounts by PSUs has significant legal, financial and administrative repercussions. It primarily indicates lack of control over public funds, leading to risk of fraud, misappropriation and financial mismanagement.

Other Issues

3.11 Misappropriations, losses, thefts, *etc.*

Rule 31 of the Jharkhand Financial Rules, provides that loss of public money, Government revenue, stores or other property, by defalcation or otherwise, should be immediately reported by the office to the higher authority, Finance Department as well as to the PAG (A&E), Jharkhand, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss and must not be delayed while enquiries are made. However, no information in this regard has been provided by the State Government to the PAG (A&E), Jharkhand, as of December 2025.

3.12 Follow-up action on State Finances Audit Report

In every State, the Public Accounts Committee (PAC)/Finance Department require the line departments to provide a *suo-motu* Explanatory Note (EN) on the paragraphs featuring in the Audit Reports within one month of placing the Reports in the Legislature. The line departments are also required to provide Action Taken Notes (ATNs) to the AG (for vetting and onward transmission to the PAC) within three months of tabling the Reports.

Excess expenditure over provisions amounting to ₹ 8,120.12 crore (relating to previous years) reported in the CAG's Audit Report on State Finances for the year 2011-12 was regularised by the State Legislature (13 January 2014) on the recommendations of the PAC. Thereafter, excess expenditure over provisions has not been regularised as no recommendations have been made by the PAC.

3.13 Conclusion

Out of total collection of labour cess amounting to ₹ 945.67 crore as of March 2025, only ₹ 473.74 crore was transferred by the State in last three years leaving an outstanding balance of ₹ 471.93 crore for transfer to the BOCW Welfare Board. Non-transfer of cess resulted in increased liabilities of the State and deprived BOCW of the fund for welfare schemes.

As on 31 March 2025, 52,855 Utilisation Certificates for an amount of ₹ 1,60,565.80 crore and DC bills, against 17,877 AC bills amounting to ₹ 4,531.00 crore, were outstanding for submission to the Principal Accountant General (A&E). Huge pendency of UCs and non-submission of DC bills is fraught with the risk of misutilisation of government fund.

Rule 343 of the JTC 2016 was not followed by the Administrators of Personal Deposit Account. Only three (03) out of 24 Administrators had reconciled and verified their balances with the treasury figures (in the treasury) and 03 annual verification certificates were furnished by them to the Treasury officer which were forwarded to the o/o the Pr. AG (A&E). Non-reconciliation of balances with treasury figures is against the norms of transparency and hinders monitoring of such fund.

The Government of Jharkhand had not established the SMET under the Public Account/Bank Account for financing exploration activities related to minor minerals as of November 2025.

3.14 Good Practices

- After persistent reporting of non-transfer of Labour Cess, the State has started transferring the collected Cess to the Jharkhand Building and Other Construction Workers' (BOCW) Welfare Board since the last three years.
- After regular reporting of non-reconciliation of receipts and disbursements of the State with the books of the PAG (A&E), a change was noticed where 100 *per cent* of the total receipts and total expenditure of the State has been reconciled by the departmental officers with the books of the PAG (A&E) in the last three years.

3.15 Recommendations

- *Necessary steps may be taken by the Government to ensure timely submission of outstanding UCs. The administrative departments releasing the grants may be held responsible for collection of UCs pending beyond the time stipulated in the grant orders. The Government may initiate appropriate action against officers who have defaulted in submission of UCs in time.*

- *The Finance Department may take steps to ensure that all controlling officers adjust, in a time-bound manner, all AC bills pending beyond the prescribed period.*

- *The Finance Department may take steps to ensure that all Administrators of PD Accounts reconcile the balances with the treasuries and the same intimated to the Principal Accountant General (A&E).*

(INDU AGRAWAL)
Principal Accountant General (Audit)
Jharkhand

Ranchi
The 24 March 2026

Countersigned

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

New Delhi
The 06 April 2026

Appendices

APPENDIX – 1.1
(Refer paragraph 1.1.3)
Time Series data on the State Government Finances

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts					
1. Revenue Receipts	**56,150**	**69,722**	**80,245**	**87,929**	**94,489**
(i) Tax Revenue	16,880	21,290	25,118	28,005	28,501
State Goods and Services Tax	7,931	9,557	11,375	12,348	13,980
Taxes on Sales, Trade, etc.	4,301	5,213	6,271	6,949	6,686
State Excise	1,821	1,807	2,057	2,376	2,708
Taxes on Vehicles	976	1,263	1,574	1,756	1,912
Stamps and Registration fees	708	987	1,108	1,468	1,258
Land Revenue	873	1,621	1,557	1,666	543
Taxes and Duties on Electricity	195	792	1,132	1,395	1,367
Other Taxes	75	49	44	46	48
(ii) Non Tax Revenue	7,564	10,031	12,830	13,425	14,231
(iii) State's share of Union taxes and duties	19,712	27,735	31,404	37,352	42,557
(iv) Grants-in-aid from Government of India	11,993	10,667	10,894	9,146	9,199
2. Miscellaneous Capital Receipts	**0**	**0**	**0**	**0**	**0**
3. Recoveries of Loans and Advances	**49**	**1,292**	**46**	**7,277**	**197**
4. Total Revenue and Non debt capital receipts (1+2+3)	**56,199**	**71,014**	**80,292**	**95,205**	**94,685**
5. Public Debt Receipts	**13,547**	**9,840**	**9,142**	**8,247**	**9,161**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	10,958	6,594	5,515	3,120	5,790
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	441
Loans and Advances from Government of India	2,588	3,246	3,627	5,127	2,930
6. Total Receipts in the Consolidated Fund (4+5)	**69,745**	**80,853**	**89,434**	**1,03,452**	**1,03,846**
7. Contingency Fund Receipts	**0**	**0**	**0**	**0**	**0**
8. Public Account Receipts	**28,511**	**24,644**	**33,446**	**51,123**	**49,335**
9. Total Receipts of the State (6+7+8)	**98,256**	**1,05,497**	**1,22,880**	**1,54,576**	**1,53,181**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**59,264**	**62,778**	**66,682**	**76,676**	**86,565**
Programme	28,370	32,160	32,353	40,140	48,422
Administrative	30,894	30,618	34,329	36,536	38,143
General Services (including interest payments)	19,903	21,555	23,261	25,590	26,979
Social Services	23,347	24,639	27,640	28,709	36,975
Economic Services	16,014	16,583	15,781	22,377	22,611
Grants-in-aid and contributions	0	0	0	0	0
11. Capital Outlay	**8,466**	**9,377**	**14,016**	**20,570**	**18,410**
Programme	8,401	9,377	14,016	20,282	18,457
Administrative	65	0	0	287	-47
General Services	771	734	873	969	771
Social Services	1,492	1,595	5,221	6,614	4,529
Economic Services	6,203	7,047	7,922	12,987	13,110
12. Disbursement of Loans and Advances	**3,380**	**1,463**	**4,211**	**4,291**	**4,237**
13. Total Expenditure (10+11+12)	**71,109**	**73,618**	**84,908**	**1,01,537**	**1,09,212**
14. Repayments of Public Debt	**2,745**	**4,247**	**6,729**	**6,384**	**7,679**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,547	4,013	6,473	6,042	7,294
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	198	234	256	342	385
15. Appropriation to Contingency Fund	**0**	**0**	**0**	**0**	**0**
16. Total disbursement out of Consolidated Fund (13+14+15)	**73,854**	**77,865**	**91,638**	**1,07,921**	**1,16,891**

	2020-21	2021-22	2022-23	2023-24	2024-25
17. Contingency Fund disbursements	**0**	**0**	**0**	**0**	**0**
18. Public Account disbursements	**24,146**	**25,780**	**6,729**	**42,602**	**43,729**
19. Total disbursement by the State (16+17+18)	**98,000**	**1,03,645**	**98,367**	**1,50,523**	**1,60,621**
Part C. Deficits					
20. Revenue Deficit (-)/ Revenue Surplus (+) (1-10)	**-3,114**	**6,944**	**13,564**	**11,252**	**7,924**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**-14,911**	**-2,604**	**-4,617**	**-6,332**	**-14,527**
22. Primary Deficit (-)/ Surplus (+) (21+23)	**-9,120**	**3,682**	**1,622**	**507**	**-8,664**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	**5,790**	**6,286**	**6,238**	**6,839**	**5,863**
24. Financial Assistance to local bodies etc.	**20,078**	**19,630**	**22,194**	**30,038**	**25,211**
25. Ways and Means Advances/ Overdraft availed (days)	**0**	**16**	**0**	**0**	**3**
Ways and Means Advances availed (days)	0	16	0	0	3
Overdraft availed (days)	0	0	0	0	0
26. Interest on Ways and Means Advances/ Overdraft	**0**	**46**	**0**	**0**	**0**
27 Gross State Domestic Product at current price (GSDP)	**2,96,664**	**3,76,127**	**4,14,308**	**4,65,638**	**5,16,255**
28 Outstanding Fiscal liabilities (year-end)	**1,09,185**	**1,13,483**	**1,18,448**	**1,24,490**	**1,30,799**
29. Outstanding guarantees (year-end) (including interest)	**607**	**607**	**4,998**	**4,998**	**2,823**
30. Maximum amount guaranteed (year-end)	**607**	**607**	**4,998**	**4,998**	**2,823**
Part E. Fiscal Health Indicators (in *per cent*)					
I Resource Mobilisation					
Own Tax revenue/GSDP at current price	5.69	5.66	6.06	6.01	5.52
Own Non-Tax Revenue/GSDP at current price	2.55	2.67	3.10	2.88	2.76
Own Revenue/GSDP at current price	8.24	8.33	9.16	8.90	8.28
Own Revenue/Total Expenditure	34.38	42.54	44.69	40.80	39.13
II Expenditure Management					
Total Expenditure/GSDP at current price	23.97	19.57	20.49	21.81	21.15
Total Expenditure/Revenue Receipts	126.64	105.59	105.81	115.48	115.58
Revenue Expenditure/Total Expenditure	83.34	85.28	78.53	75.52	79.26
Expenditure on Social Services & Economic Services (including L&A)/Total Expenditure	66.17	67.74	66.62	69.62	70.71
Capital Expenditure/Total Expenditure	11.91	12.74	16.51	20.26	16.86
Capital Expenditure /GSDP	2.85	2.49	3.38	4.42	3.57
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP at current price	-1.05	1.85	3.27	2.42	1.53
Fiscal deficit/GSDP at current price	-5.03	-0.69	-1.11	-1.36	-2.81
Primary Deficit (surplus) /GSDP at current price	-3.07	0.98	0.39	0.11	-1.68
IV Debt Sustainability					
Outstanding Liabilities/GSDP at current price	36.80	30.17	28.59	26.74	25.34
Interest Payments/Revenue Receipts	10.31	9.02	7.77	7.78	6.20

APPENDIX – 1.2
(Refer paragraph 1.1.4)
Ten-Year Trends of Major Fiscal and Economic Parameters during 2015-16 to 2024-25

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
											(₹ in crore)
1	**Revenue Receipts (1a to 1d)**	**40,638**	**47,053**	**52,756**	**56,152**	**58,417**	**56,150**	**69,722**	**80,245**	**87,929**	**94,489**
1a	Own Tax Revenue	11,478	13,299	12,353	14,752	16,771	16,880	21,290	25,118	28,005	28,501
1b	Non-Tax Revenue	5,853	5,351	7,847	8,258	8,750	7,564	10,030	12,830	13,425	14,231
1c	State's share in Union taxes and duties	15,969	19,142	21,144	23,906	20,593	19,712	27,735	31,404	37,352	42,557
1d	Grants-in-aid from Government of India	7,338	9,261	11,412	9,236	12,303	11,994	10,667	10,894	9,146	9,199
2	**Revenue Expenditure**	**36,553**	**45,089**	**50,952**	**50,631**	**56,457**	**59,264**	**62,778**	**66,682**	**76,676**	**86,565**
2a	Interest Payments	3,320	4,172	4,662	4,852	5,308	5,790	6,286	6,238	6,839	5,863
2d	Subsidies	522	1,859	1,440	2,092	4,275	3,208	5,653	4,087	4,831	7,889
3	**Revenue Deficit (-)/ Revenue Surplus (+) (1-2)**	**4,085**	**1,964**	**1,804**	**5,521**	**1,960**	**-3,114**	**6,944**	**13,564**	**11,252**	**7,924**
4	**Capital Receipts (4a to 4c)**	**13,276**	**7,119**	**8,204**	**7,850**	**9,642**	**13,595**	**11,132**	**9,188**	**15,524**	**9,357**
4a	Recovery of Loan & Advances	31	38	42	47	49	49	1,292	46	7,277	197
4b	Miscellaneous capital receipts	0	0	25	0	0	0	0	0	0	0
4c	Debt Receipts (Borrowings)	13,245	7,081	8,137	7,803	9,593	13,546	9,840	9,142	8,247	9,161
5	**Total Receipts in the Consolidated Fund (1+4)**	**53,914**	**54,172**	**60,960**	**64,002**	**68,059**	**69,745**	**80,854**	**89,433**	**1,03,452**	**1,03,846**
6	**Capital Expenditure**	**8,159**	**10,861**	**11,953**	**10,712**	**9,879**	**8,465**	**9,377**	**14,016**	**20,570**	**18,410**
7	**Disbursement of Loans and Advances**	**7,480**	**1,335**	**1,852**	**1,486**	**165**	**3,380**	**1,463**	**4,211**	**4,291**	**4,237**
8	**Total Expenditure (2+6+7)**	**52,192**	**57,285**	**64,756**	**62,828**	**66,501**	**71,109**	**73,618**	**84,909**	**1,01,537**	**1,09,212**
9	**Fiscal Deficit (-)/ Surplus (+) (1+4a+4b-8)**	**-11,523**	**-10,194**	**-11,933**	**-6,629**	**-8,035**	**-14,910**	**-2,604**	**-4,617**	**-6,332**	**-14,527**
10	**Primary Deficit (-)/ Surplus (+) (9-2a)**	**-8,203**	**-6,022**	**-7,272**	**-1,777**	**-2,727**	**-9,120**	**3,682**	**1,621**	**507**	**-8,664**
11	**Outstanding Liabilities/Debt***	**56,530**	**66,827**	**77,095**	**83,783**	**94,407**	**1,07,496**	**1,09,309**	**1,14,275**	**1,23,435**	**1,29,744**
12	**GSDP at Current Prices (2011-12 Series)**	**2,06,613**	**2,36,250**	**2,69,816**	**3,05,695**	**3,10,305**	**2,96,664**	**3,76,127**	**4,14,308**	**4,65,638**	**5,16,255**

Excludes back-to-back loans

APPENDIX – 1.3
(Refer Paragraphs 1.1.5 & 1.2.4.1 (A))
Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25 Administrative	2024-25 Programme	2024-25 Total
Section A: Revenue							
87,928.50	**I. Revenue Receipts**	94,488.61	**76,676.42**	**I. Revenue Expenditure**	**38,143.30**	**48,421.74**	**86,565.04**
28,004.77	Tax Revenue	28,501.30	**25,590.34**	**General Services**	**26,332.91**	**645.84**	**26,978.75**
			28,708.70	**Social Services**	**8,729.42**	**28,245.63**	**36,975.05**
13,425.12	Non-tax Revenue	14,231.39	11,826.63	Education, Sports, Art and Culture	7,397.52	5,377.60	12,775.12
			4,875.47	Health and Family Welfare	501.80	3,220.79	3,722.59
37,352.35	State's share of Union Taxes	42,557.30	1,582.42	Water supply, Sanitation, Housing and Urban Development	389.88	582.79	972.67
2,378.28	Finance Commission Grants	2,144.92	347.19	Information and Broadcasting	141.67	278.92	420.59
501.27	Other Grants to State	339.65	2,032.40	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	140.64	2,066.74	2,207.38
6,266.71	Centrally sponsored schemes	6,714.05	826.67	Labour and Labour Welfare	63.82	843.45	907.27
			7,179.76	Social Welfare and Nutrition	52.27	15,875.34	15,927.61
			38.16	Others	41.82	0.00	41.82
			22,377.38	**Economic Services**	**3,080.97**	**19,530.27**	**22,611.24**
			2,839.44	Agriculture and Allied Activities	561.84	2,534.24	3,096.08
			6,721.62	Rural Development	641.49	8,032.53	8,674.02
			0.00	Special Areas Programmes	0.00	0.00	0.00
			396.90	Irrigation and Flood Control	417.54	0.00	417.54
			9,549.29	Energy	658.21	7,249.55	7,907.76
			329.34	Industry and Minerals	27.66	376.43	404.09
			597.79	Transport	571.53	35.47	607.00
			0.00	Science, Technology and Environment	0.00	0.00	0.00
			1,943.00	General Economic Services	202.70	1,302.05	1,504.75
			0.00	**Grants-in-aid and Contributions**	**0.00**	**0.00**	**0.00**
	II Revenue Deficit carried over to Section B		**11,252.08**	**II Revenue Surplus Section B**			**7,923.57**
Section B: Capital							
6,682.68	**III Opening Cash Balance including permanent advances and cash balance investment**	**10,735.61**	**0.00**	**III Opening Overdraft from Reserve Bank of India**			
0.00	**IV Miscellaneous Capital Receipts**	**0.00**	**20,569.69**	**IV Capital Outlay**	**-47.01**	**18,456.99**	**18,409.98**
			968.79	**General Services**	**-6.87**	**777.50**	**770.63**
			6,614.16	**Social Services**	**0.00**	**4,528.95**	**4,528.95**
			747.28	Education, Sports, Art and Culture	0.00	601.41	601.41

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
			650.47	Health and Family Welfare	0.00	439.71	439.71
			4,196.17	Water supply, Sanitation, Housing and Urban Development	0.00	2,647.93	2,647.93
			5.67	Information and Broadcasting	0.00	17.15	17.15
			877.72	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	628.14	628.14
			131.43	Social Welfare and Nutrition	0.00	109.88	109.88
			5.42	Others	0.00	84.73	84.73
			12,986.74	**Economic Services**	**-40.14**	**13,150.54**	**13,110.40**
			907.33	Agriculture and Allied Activities	-0.11	608.20	608.09
			3,514.09	Rural Development	0.00	5,418.63	5,418.63
			0.00	Special Areas Programme	0.00	0.00	0.00
			1,506.66	Irrigation and Flood Control	0.00	1,758.86	1,758.86
			1,605.78	Energy	0.00	50.00	50.00
			163.42	Industry and Minerals	0.00	4.39	4.39
			5,259.56	Transport	-40.64	5,251.94	5,211.30
			29.90	General Economic Services	0.61	58.52	59.13
7,276.70	**V Recoveries of Loans and Advances**	**196.69**	**4,290.85**	**V Loans and Advances Disbursed**	**193.68**	**4,043.41**	**4,237.09**
7,230.80	From Power Projects	151.92	4,227.75	For Power Projects	0.00	4,043.41	4,043.41
44.87	From Govt. Servants	44.67	32.56	To Government Servants	174.21	0.00	174.21
1.03	From Others	0.10	30.54	To Others	19.47	0.00	19.47
11,252.08	**VI Revenue Surplus brought down**	**7,923.57**		**VI Revenue Deficit brought down**			
8,247.13	**VII Public Debt Receipts**	**9,160.62**	**6,384.02**	**VII Repayment of Public Debt**			**7,679.63**
0.00	External Debt	0.00	0.00	External Debt			0.00
3,120.45	Internal Debt other than Ways and Means Advances and Overdraft	5,789.78	6,042.06	Internal Debt other than Ways and Means Advances and Overdraft			7,294.21
0.00	Transaction under Ways and Means Advances	440.93	0.00	Transaction under Ways and Means Advances			0.00
0.00	Net transaction under Overdraft.	0.00	0.00	Net transaction under Overdraft			0.00
5,126.68	Loans and Advances from Central Government	2,929.91	341.96	Repayments of Loans and Advances to Central Government			385.42
0.00	**VIII Appropriation to Contingency Fund**	**0.00**	**0.00**	**VIII Appropriation to Contingency Fund**			**0.00**
0.00	**IX Amount transferred to Contingency Fund**	**0.00**	**0.00**	**IX Expenditure from Contingency Fund**			**0.00**
51,123.39	**X Public Accounts Receipts**	49,335.20	**42,601.81**	**X Public Accounts Disbursements**			**43,729.32**
1,988.30	Small Savings and Provident Funds	2,118.95	1,447.85	Small Savings and Provident Funds			1,438.18
3,113.86	Reserve Funds	3062.11	249.99	Reserve Funds			327.74

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
1,267.08	Investment in earmarked fund	1,324.41					
635.81	Suspense and Miscellaneous	1,895.39	667.66	Suspense and Miscellaneous			1,913.50
13,118.70	Remittances	14,901.73	13,147.16	Remittances			14,725.44
30,999.64	Deposits and Advances	26,032.61	27,089.15	Deposits and Advances			25,324.46
0.00	Inter State Settlement	0.00	0.00	Inter-state Settlement			0.00
0.00	**XI Closing Overdraft from Reserve Bank of India**	**0.00**	**10,735.61**	**XI Cash Balance at the end of the Year**			**3,295.67**
			0.00	Cash in Treasuries and Local Remittances			0.00
			-86.66	Deposits with Reserve Bank			-53.08
			37.06	Departmental Cash Balance including Permanent Advances			53.47
			2,670.95	Investment of Earmarked Fund			3,295.28
			8,114.26	Cash Balance Investment			0.00
1,72,510.48	**Total**	**1,71,840.30**	**1,72,510.48**	**Total**			**1,71,840.30**

Source: Finance Accounts of respective years, Government of Jharkhand

APPENDIX – 1.4
(Refer Paragraphs 1.1.6)
Summarised financial position of the Government Jharkhand as on 31 March 2025

(₹ in crore)

As on 31 March 2024	Liabilities		As on 31 March 2025
70,658.82	**Internal Debt -**		**69,595.32**
53,862.67	Market Loans bearing interest	52,412.65	
0.02	Market Loans not bearing interest	0.02	
5.59	Loans from Life Insurance Corporation of India	5.59	
3,892.05	Compensation and other bonds	3,336.71	
8,420.06	Loans from other Institutions	9,690.48	
0.00	Ways and Means Advances	440.93	
4,478.43	Special securities issued to NSS Fund of Central Government	3,708.94	
0.00	Overdrafts from Reserve Bank of India	0.00	
16,148.68	**Loans and Advances from Central Government -**		**15,574.66**
0.00	Pre 1984-85 Loans	0.00	
7.09	Non-Plan Loans	5.41	
1,178.95	Loans for State Plan Schemes	1,041.73	
14,962.64	Other Loans for State	14,527.52	
500.00	**Contingency Fund**		**500.00**
1,557.43	**Small Savings, Provident Funds etc.**		**2,238.21**
30,847.92	**Deposits**		**31,560.28**
10,666.62	**Reserve Funds**		**14,725.39**
48.08	**Remittance Balances**		**224.38**
380.83	**Suspense and Miscellaneous Balances**		**362.72**
45,434.45	**Cumulative excess of receipts over expenditure**		**56,476.53**
1,76,242.83	**Total**		**1,91,257.49**
	Assets		
1,39,979.87	**Gross Capital Outlay on Fixed Assets -**		**1,58,389.84**
4,023.12	Investments in shares of Companies, Corporations, etc.	4,191.85	
1,35,956.75	Other Capital Outlay	1,54,197.99	
0.00	**Inter State Settlement**		**0.00**
25,527.35	**Loans and Advances -**		**29,567.76**
24,515.50	Loans for Power Projects	28,407.00	
1,059.99	Other Development Loans	1,079.35	
-48.14	Loans to Government servants and Miscellaneous loans	81.41	
0.00	**Advances**		**4.22**
0.00	**Suspense and Miscellaneous Balances**		**0.00**
10,735.61	**Cash -**		**3,295.67**
0.00	Cash in Treasuries and Local Remittances	0.00	
-86.66	Deposits with Reserve Bank	-53.08	
2,670.95	Reserve Fund Investments	3,295.28	
37.06	Departmental Cash Balance including Permanent Advances	53.47	
8,114.26	Cash Balance Investments	0.00	
0.00	**Remittance Balances**		**0.00**
0.00	**Deficit on Government Account -**		**0.00**
	(i) Revenue Deficit/surplus of the current year		
	(ii) Miscellaneous Deficit		
	Accumulated deficit/surplus at the beginning of the year		
1,76,242.83	**Total**		**1,91,257.49**

Source: Finance Accounts of respective years, Government of Jharkhand

APPENDIX – 2.1
(Refer paragraph 2.5.3)
Cases where supplementary provision (₹ 0.50 crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
A-Revenue (Voted)					
1	1- Agriculture, Animal Husbandry and Cooperative Department (Agriculture Division)	2,396.15	79.30	1,385.97	1,010.18
2	2- Agriculture, Animal Husbandry and Cooperative Department (Animal Husbandry Division)	499.62	14.82	335.53	164.09
3	8- Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	85.71	20.21	67.87	17.84
4	12- Finance Department	39.83	7.05	34.74	5.09
5	13- Interest Payment	7,054.57	116.35	5,863.09	1,191.48
6	17- Commercial Tax Department	134.61	4.61	75.59	59.02
7	18- Food, Public Distribution and Consumer Affairs Department	2,800.25	1.11	1,302.88	1,497.68
8	19- Forest, Environment and Climate change Department	1,351.39	153.08	923.63	427.76
9	20- Health, Medical Education and Family Welfare Department	6,303.12	439.52	4,797.77	1,505.35
10	21- Higher and Technical Education Department (Higher Education Division)	1,929.67	2.36	1,602.53	327.14
11	23- Industries Department	481.11	39.58	435.70	45.41
12	26- Labour Employment, Training and Skill Development Department	945.27	98.27	923.93	21.34
13	27- Law Department	729.46	28.25	593.84	135.62
14	28- High Court of Jharkhand	180.04	46.33	175.22	4.82
15	30- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Minority Welfare Division)	6.65	1.30	4.83	1.82
16	32- Legislative Assembly	144.69	5.04	131.63	13.06
17	33- Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	50.24	0.75	37.32	12.92
18	35- Planning and Development Department	415.24	1.32	342.03	73.21
19	36- Drinking Water and Sanitation Department	495.17	14.82	185.62	309.55
20	38- Revenue, Registration and Land Reforms Department (Registration Division)	29.21	0.52	19.48	9.73
21	39- Home, Jail and Disaster Management Department (Disaster Management Division)	1,630.99	989.23	1,522.88	108.11
22	40- Revenue, Registration and Land reforms Department (Revenue and Land Reforms Division)	746.78	40.42	667.00	76.78
23	41- Road Construction Department	598.28	85.23	572.44	25.84
24	42- Rural Development Department	11,148.07	309.02	7,422.23	3,725.84
25	43- Higher and Technical Education Department (Technical Education Division)	232.10	60.88	153.00	79.10
26	45- Information Technology and E- Governance Department	284.36	2.93	20.57	263.79
27	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	80.23	1.18	54.71	25.52
28	47- Transport Department	169.46	30.00	31.98	137.48
29	48- Urban Development and Housing Department (Urban Development Division)	2,398.49	277.03	807.75	1,590.74
30	49- Water Resources Department	401.05	42.42	386.14	14.91
31	51- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Division)	2,648.11	549.92	2,224.39	423.72
32	52- Tourism, Art Culture, Sports and Youth Affairs Department (Art Culture, Sports and Youth Affairs Division)	125.43	19.54	97.13	28.30
33	54- Agriculture, Animal Husbandry and Cooperative Department (Dairy Division)	406.90	21.77	190.49	216.41
34	55- Rural Works Department	250.63	5.55	191.53	59.10
35	56- Panchayati Raj Department	2,060.08	806.92	1,175.83	884.25

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
36	59- School Education and Literacy Department (Primary and Adult Education Division)	8,656.49	638.23	8,332.23	324.26
	Total	**57,909.45**	**4,954.86**	**43,089.50**	**14,817.26**
	B-Capital (Voted)				
37	3- Building Construction Department	735.67	50.00	574.89	160.78
38	9- Agriculture, Animal Husbandry and Cooperative Department (Cooperative Division)	430.11	0.50	420.04	10.07
39	14- Repayment of Loans	8,500.32	17.00	7,679.63	820.69
40	20- Health, Medical Education and Family Welfare Department	919.88	69.31	439.71	480.17
41	22- Home, Jail and Disaster Management Department (Home Division)	667.70	52.82	434.04	233.66
42	30- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Minority Welfare Division)	345.17	30.00	276.26	68.91
43	36- Drinking Water and Sanitation Department	4,191.50	34.40	1,591.26	2,600.24
44	40- Revenue, Registration and Land reforms Department (Revenue and Land Reforms Division)	31.00	0.61	1.05	29.95
45	41- Road Construction Department	5,800.00	170.00	5,215.97	584.03
46	59- School Education and Literacy Department (Primary and Adult Education Division)	43.20	27.50	23.17	20.03
	Total	**21,664.55**	**452.14**	**16,656.02**	**5,008.53**
	GRAND TOTAL	**79,574.31**	**5,407.00**	**59,745.52**	**19,828.79**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.2
(Refer Paragraph 2.5.3)
Cases where Supplementary Provision (₹ 0.50 crore or more in each case) proved excessive

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (savings)
A-Revenue (Voted)						
1	4- Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and Co-ordination Division)	73.87	74.10	147.97	121.99	25.98
2	6-Cabinet (Election) Department	754.62	318.04	1,072.66	1,009.64	63.02
3	9- Agriculture Animal Husbandry and Co-operative Department (Co-operative Division)	255.66	412.12	667.78	626.10	41.68
4	10- Energy Department	4,820.88	3,810.09	8,630.97	8,114.88	516.09
5	11- Excise and Prohibition Department	39.37	9.58	48.95	43.06	5.89
6	22- Home, Jail and Disaster Management Department (Home Division)	7,228.51	969.56	8,198.07	7,479.36	718.71
7	24- Information and Public Relation Department	336.70	106.60	443.30	419.77	23.53
8	34- Jharkhand Public Service Commission	35.52	35.60	71.12	52.62	18.50
9	58- School Education and Literacy Department (Secondary Education Division)	2,493.09	1,075.25	3,568.34	3,242.82	325.52
10	60- Women, Child Development and Social Security Department	7,826.00	7,771.25	15,597.25	14,512.54	1,084.71
Total		**23,864.22**	**14,582.19**	**38,446.41**	**35,622.78**	**2,823.63**
B-Capital (Voted)						
11	8- Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	27.22	30.00	57.22	37.28	19.94
12	12- Finance Department	90.00	158.11	248.11	194.14	53.97
13	19- Forest, Environment and Climate Change Department	20.00	13.69	33.69	31.50	2.19
14	42- Rural Development Department	168.00	126.20	294.20	250.50	43.70
15	49- Water Resources Department	1,454.55	345.00	1,799.55	1,528.08	271.47
16	55-Rural Works Department	4,863.40	867.77	5,731.17	5,168.14	563.03
Total		**6,623.17**	**1,540.77**	**8,163.94**	**7,209.64**	**954.30**
Grand Total		**30,487.39**	**16,122.96**	**46,610.35**	**42,832.42**	**3,777.93**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.3
(Refer paragraph 2.5.4)
Injudicious re-appropriation of funds

(₹ in crore)

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
Augmentation of provision proved injudicious							
1	12-2052-00-090-08 Finance Department	15.41	3.77	(+)0.87 (-)0.32	19.73	18.46	-1.27
2	13-2049-03-108-01 Interest Payment	0.25	110.00	(+)8.42	118.67	8.54	-110.14
3	39-2235-01-001-01 Home, Jail and Disaster Management Department (Disaster Management Division)	2.59	0.04	(+) 0.28	2.91	2.68	-0.23
4	49-4701-80-796-77 Water Resources Department	110.00	40.00	(+) 4.00	154.00	149.11	-4.88
5	60-2235-60-789-17 Women, Child Development and Social Security Department	-	856.13	(+) 79.00	935.13	892.35	-42.78
Grand Total		**128.25**	**1009.94**	**(+)92.25**	**1230.44**	**1071.14**	**-159.30**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.4
(Refer paragraph 2.5.5)
Grants having large savings, after surrender (exceeding ₹ 100 crore), during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A-Revenue (Voted)						
1	1- Agriculture Animal Husbandry and Co-operative Department (Agriculture Division)	2,475.45	1,385.97	1,089.48	469.42	620.06
2	18- Food, Public Distribution and Consumer Affairs Department	2,801.36	1,302.88	1,498.48	1,380.11	118.37
3	19- Forest, Environment and Climate Change Department	1,504.47	923.63	580.84	216.54	364.30
4	20- Health, Medical Education and Family Welfare Department	6,742.64	4,797.77	1,944.87	1,577.96	366.91
5	21- Higher and Technical Education Department (Higher Education Division)	1,932.03	1,602.53	329.50	198.13	131.37
6	22- Home, Jail and Disaster Management Department (Home Division)	8,198.07	7,479.36	718.71	322.18	396.53
7	36- Drinking Water and Sanitation Department	509.99	185.62	324.37	20.64	303.73
8	39- Home, Jail and Disaster Management Department (Disaster Management Division)	2,620.22	1,522.88	1,097.34	450.00	647.34
9	40- Revenue, Land reforms and Registration Department (Revenue and Land Reforms Division)	787.20	667.00	120.20	15.88	104.32
10	42- Rural Development Department	11,457.09	7,422.23	4,034.86	3,760.17	274.69
11	47- Transport Department	199.46	31.98	167.48	35.00	132.48
12	48- Urban Development and Housing Department (Urban Development Division)	2,675.52	807.75	1,867.76	1,507.16	360.60
13	51- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Division)	3,198.03	2,224.39	973.64	795.91	177.73
14	56- Panchayati Raj Department	2,867.00	1,175.83	1,691.17	758.00	933.17
15	58- School Education and Literacy Department (Secondary Education Division)	3,568.34	3,242.82	325.53	10.59	314.94
16	59- School Education and Literacy Department (Primary and Adult Education Division)	9,294.72	8,332.23	962.49	235.83	726.66
17	60- Women, Child Development and Social Security Department	15,597.25	14,512.54	1,084.71	46.25	1,038.46
	Total	**76,428.84**	**57,617.41**	**18,811.43**	**11,799.77**	**7,011.66**
B-Revenue (Charged)						
18	13- Interest Payment	**7,170.93**	**5,863.09**	**1,307.84**	**128.29**	**1,179.55**
C-Capital (Voted)						
19	1- Agriculture Animal Husbandry and Co-operative Department (Agriculture Division)	394.00	183.25	210.75	20.01	190.74
20	3- Building Construction Department	785.67	574.89	210.78	41.00	169.78
21	36- Drinking Water and Sanitation Department	4,225.90	1,591.26	2,634.64	2,381.00	253.64
22	41- Road Construction Department	5,970.00	5,215.97	754.03	635.88	118.15
23	55- Rural Works Department	5,731.17	5,168.14	563.03	192.75	370.28
24	58- School Education and Literacy Department (Secondary Education Division)	1,114.76	484.58	630.18	520.95	109.23
	Total	**18,221.50**	**13,218.09**	**5,003.41**	**3,791.59**	**1,211.82**
D-Capital (Charged)						
25	14- Repayment of Loans	**8,517.32**	**7,679.63**	**837.69**	**4.19**	**833.50**
	Grand Total	**110,338.59**	**84,378.22**	**25,960.37**	**15,723.84**	**10,236.53**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.5
(Refer paragraph 2.5.5)
Grants having persistent savings (exceeding ₹ 100 crore) during FY 2022-23 to FY 2024-25

(₹ in crore)

Sl. No.	Grant No./ Name of the Department	Savings		
		2022-23	2023-24	2024-25
Revenue (V)				
1	1- Agriculture Animal Husbandry and Co-operative Department (Agriculture Division)	1,898.32	1,103.04	1,089.48
2	18- Food, Public Distribution and Consumer Affairs Department	1,279.34	1,442.19	1,498.48
3	19- Forest, Environment and Climate Change Department	240.56	657.36	580.84
4	20- Health, Medical Education and Family Welfare Department	1,458.12	1,344.60	1,944.87
5	21- Higher and Technical Education Department (Higher Education Division)	213.56	491.37	329.50
6	22- Home, Jail and Disaster Management Department (Home Division)	548.43	867.19	718.71
7	27- Law Department	113.81	483.54	163.87
8	36- Drinking Water and Sanitation Department	284.38	576.63	324.37
9	39- Home, Jail and Disaster Management Department (Disaster Management Division)	915.57	1,708.79	1,097.34
10	40- Revenue, Land reforms and Registration Department (Revenue and Land Reforms Division)	211.77	101.49	120.20
11	41- Road Construction Department	169.71	100.54	111.08
12	42- Rural Development Department	3,400.84	4,608.30	4,034.86
13	45- Information Technology and E- Governance Department	176.36	192.80	266.71
14	48- Urban Development and Housing Department (Urban Development Division)	991.41	2,794.47	1,867.76
15	51- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Division)	821.46	1,030.75	973.64
16	55- Rural Works Department	185.51	1,329.43	64.64
17	56- Panchayati Raj Department	972.07	914.82	1,691.17
18	58- School Education and Literacy Department (Secondary Education Division)	311.77	321.62	325.53
19	59- School Education and Literacy Department (Primary and Adult Education Division)	1,244.62	1,614.45	962.49
20	60- Women, Child Development and Social Security Department	1,669.50	1,637.72	1,084.71
Revenue (C)				
21	13- Interest Payment	424.86	902.95	1,307.84
Capital (V)				
22	10- Energy Department	141.98	108.80	464.20
23	22- Home, Jail and Disaster Management Department (Home Division)	329.76	457.27	286.48
24	36- Drinking Water and Sanitation Department	1,662.97	1,493.32	2,634.64
25	41- Road Construction Department	412.15	500.89	754.03
26	48- Urban Development and Housing Department (Urban Development Division)	243.62	248.02	114.91
27	49- Water Resources Department	280.94	215.47	271.48
28	55- Rural Works Department	1,161.52	669.67	563.03

Source: Appropriation Accounts for respective years

APPENDIX – 2.6
(Refer paragraph 2.5.5)
Grant-wise percentage of utilisation of budget and savings, during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
1	45- Information Technology and E-Governance Department	306.42	20.57	285.84	6.71	Up to 50
2	47- Transport Department	327.43	42.16	285.27	12.88	
3	16- Finance Audit	16.49	5.90	10.59	35.76	
4	36- Drinking Water and Sanitation Department	4,735.88	1,776.87	2,959.01	37.52	
5	43- Higher and Technical Education Department (Technical Education Division)	542.97	209.70	333.27	38.62	
6	56- Panchayati Raj Department	2,873.00	1,178.53	1,694.47	41.02	
7	54- Agriculture, Animal Husbandry and Cooperative Department (Dairy Division)	433.67	190.49	243.18	43.93	
8	48- Urban Development and Housing Department (Urban Development Division)	3,606.25	1,623.58	1,982.68	45.02	
9	18- Food, Public Distribution and Consumer Affairs Department	2,861.38	1,346.44	1,514.94	47.06	
Total		**15,703.49**	**6,394.24**	**9,309.25**	**40.72**	
1	5- Secretariat of the Governor	23.40	12.17	11.23	52.00	51 to 75
2	53- Agriculture, Animal Husbandry and Cooperative Department (Fishery Division)	197.11	106.98	90.13	54.27	
3	17- Commercial Tax Department	139.22	75.59	63.62	54.30	
4	1- Agriculture, Animal Husbandry and Cooperative Department (Agriculture Division)	2,869.45	1,569.22	1,300.23	54.69	
5	39- Home, Jail and Disaster Management Department (Disaster Management Division)	2,620.22	1,522.88	1,097.34	58.12	
6	29- Mines and Geology Department	67.30	40.30	27.00	59.88	
7	57- Urban Development and Housing Department (Housing Division)	100.66	60.52	40.14	60.12	
8	19- Forest Environment and Climate Change Department	1,538.16	955.13	583.03	62.10	
9	8- Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	163.14	105.15	57.99	64.45	
10	2- Agriculture, Animal Husbandry and Cooperative Department (Animal Husbandry Division)	536.45	347.70	188.75	64.82	
11	42- Rural Development Department	11,751.29	7,672.72	4,078.57	65.29	
12	38- Revenue, Registration and Land Reforms Department (Registration Division)	29.73	19.48	10.25	65.53	
13	52- Tourism, Art Culture, Sports and Youth Affairs Department (Art Culture, Sports and Youth Affairs Division)	200.47	134.09	66.38	66.89	
14	20- Health, Medical Education and Family Welfare Department	7,731.83	5,237.48	2,494.35	67.74	
15	51- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Division)	3,721.65	2,576.27	1,145.37	69.22	
16	25- Treasury and Institutional Finance	22.61	15.81	6.80	69.93	
17	31- Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	1.84	1.31	0.54	70.88	
18	33- Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	52.99	37.89	15.10	71.50	
19	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	156.40	113.23	43.18	72.39	
20	30- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Minority Welfare Division)	383.12	281.08	102.04	73.37	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
21	3- Building Construction Department	933.33	687.95	245.38	73.71	
22	34- Jharkhand Public Service Commission	71.12	52.62	18.50	73.99	
	Total	**33,311.49**	**21,625.57**	**11,685.92**	**64.92**	
1	28- High Court of Jharkhand	226.37	175.22	51.15	77.40	76 to 90
2	12- Finance Department	294.99	228.87	66.12	77.59	
3	27- Law Department	757.71	593.84	163.87	78.37	
4	58- School Education and Literacy Department (Secondary Education Division)	4,683.10	3,727.39	955.71	79.59	
5	50- Water Resources Department (Minor Irrigation Division)	382.61	309.65	72.96	80.93	
6	40- Revenue, Land reforms and Registration Department (Revenue and Land Reforms Division)	818.82	668.05	150.77	81.59	
7	13- Interest Payment	7,170.93	5,863.09	1,307.84	81.76	
8	35- Planning and Development Department	416.75	342.03	74.72	82.07	
9	4- Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and co-ordination Division)	147.97	121.98	25.98	82.44	
10	21- Higher and Technical Education Department (Higher Education Division)	1,932.03	1,602.53	329.50	82.95	
11	23- Industries Department	524.45	439.45	85.00	83.79	
12	11- Excise and Provision Department	51.55	43.47	8.08	84.33	
13	49- Water Resources Department	2,243.02	1,914.22	328.80	85.34	
14	44- School Education and Literacy Department	7.11	6.13	0.97	86.29	
15	37- Personnel, Administrative Reforms and Rajbhasha Department (Rajbhasha Division)	23.24	20.19	3.05	86.88	
16	41- Road Construction Department	6,653.52	5,788.41	865.11	87.00	
17	32- Legislative Assembly	150.47	132.27	18.19	87.91	
18	26- Labour Employment, Training and Skill Development Department	1,151.54	1,014.89	136.64	88.13	
19	7- Cabinet Secretariat and Vigilance Department (Vigilance Division)	51.73	45.69	6.04	88.33	
20	22- Home, Jail and Disaster Management Department (Home Division)	8,918.59	7,913.41	1,005.18	88.73	
21	59- School Education and Literacy Department (Primary and Adult Education Division)	9,365.42	8,355.41	1,010.02	89.22	
22	55- Rural Works Department	5,987.35	5,359.67	627.68	89.52	
	Total	**51,959.26**	**44,665.88**	**7,293.38**	**85.96**	
1	14- Repayment of Loans	9,109.32	8,271.63	837.69	90.80	91 to 100
2	10- Energy Department	13,188.58	12,208.29	980.29	92.57	
3	60- Women, Child Development and Social Security Department	15,793.67	14,622.42	1,171.25	92.58	
4	6-Cabinet (Election) Department	1,072.66	1,009.64	63.02	94.12	
5	24- Information and Public Relation Department	460.47	436.91	23.56	94.88	
6	9- Agriculture Animal Husbandry and Co-operative Department (Co-operative Division)	1,098.40	1,046.14	52.25	95.24	
	Total	**40,723.11**	**37,595.03**	**3,128.07**	**92.32**	

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.7
(Refer paragraph 2.5.5)
Savings not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supple-mentary Budget	Total Provision	Actual Expendi-ture	Savings	Amount not surren-dered
1	1- Agriculture, Animal Husbandry and Cooperative Department (Agriculture Division)	2,790.15	79.30	2,869.45	1,569.22	1,300.23	810.81
2	2- Agriculture, Animal Husbandry and Cooperative Department (Animal Husbandry Division)	521.62	14.82	536.45	347.70	188.75	39.70
3	3- Building Construction Department	883.23	50.10	933.33	687.95	245.38	199.38
4	4- Cabinet Secretariat and Vigilance Department (Cabinet Secretariat and co-ordination Division)	73.87	74.10	147.97	121.98	25.98	25.98
5	6-Cabinet (Election) Department	754.62	318.04	1,072.66	1,009.64	63.02	0.06
6	7- Cabinet Secretariat and Vigilance Department (Vigilance Division)	51.32	0.41	51.73	45.69	6.04	0.83
7	8- Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	112.93	50.21	163.14	105.15	57.99	0.02
8	9- Agriculture Animal Husbandry and Co-operative Department (Co-operative Division)	685.77	412.62	1,098.40	1,046.14	52.25	22.98
9	10- Energy Department	9,378.49	3,810.09	13,188.58	12,208.29	980.29	2.46
10	11- Excise and Provision Department	41.97	9.58	51.55	43.47	8.08	5.95
11	12- Finance Department	129.83	165.17	294.99	228.87	66.12	54.44
12	13- Interest Payment	7,054.57	116.35	7,170.93	5,863.09	1,307.84	1,179.55
13	14- Repayment of Loans	9,092.32	17.00	9,109.32	8,271.63	837.69	833.51
14	16- Finance Audit	16.43	0.06	16.49	5.90	10.59	0.00
15	17- Commercial Tax Department	134.61	4.61	139.22	75.59	63.62	61.62
16	18- Food, Public Distribution and Consumer Affairs Department	2,860.27	1.11	2,861.38	1,346.44	1,514.94	124.47
17	19- Forest Environment and Climate Change Department	1,371.39	166.77	1,538.16	955.13	583.03	366.49
18	20- Health, Medical Education and Family Welfare Department	7,223.00	508.83	7,731.83	5,237.48	2,494.35	414.04
19	21- Higher and Technical Education Department (Higher Education Division)	1,929.67	2.36	1,932.03	1,602.53	329.50	131.38
20	22- Home, Jail and Disaster Management Department (Home Division)	7,896.21	1,022.38	8,918.59	7,913.41	1,005.18	426.90
21	23- Industries Department	484.87	39.58	524.45	439.45	85.00	49.71
22	24- Information and Public Relation Department	347.72	112.76	460.47	436.91	23.56	12.06
23	25- Treasury and Institutional Finance	22.45	0.16	22.61	15.81	6.80	6.80
24	26- Labour Employment, Training and Skill Development Department	1,053.27	98.27	1,151.54	1,014.89	136.64	80.73
25	27- Law Department	729.46	28.25	757.71	593.84	163.87	99.91
26	28- High Court of Jharkhand	180.04	46.33	226.37	175.22	51.15	22.65
27	29- Mines and Geology Department	66.77	0.53	67.30	40.30	27.00	15.59
28	30- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Minority Welfare Division)	351.82	31.30	383.12	281.08	102.04	12.84
29	31- Cabinet Secretariat and Vigilance Department (Civil Aviation Division)	1.72	0.12	1.84	1.31	0.54	0.54
30	32- Legislative Assembly	145.35	5.11	150.47	132.27	18.19	0.71
31	33- Personnel, Administrative Reforms and Rajbhasha Department (Personnel and Administrative Reforms Division)	52.24	0.75	52.99	37.89	15.10	0.68
32	35- Planning and Development Department	415.43	1.32	416.75	342.03	74.72	26.25
33	36- Drinking Water and Sanitation Department	4,686.67	49.22	4,735.88	1,776.87	2,959.01	557.37
34	37- Personnel, Administrative Reforms and Rajbhasha Department (Rajbhasha Division)	23.21	0.03	23.24	20.19	3.05	1.68
35	38- Revenue, Registration and Land Reforms Department (Registration Division)	29.21	0.52	29.73	19.48	10.25	10.25

Sl. No.	Number and Name of Grant	Original Budget	Supple-mentary Budget	Total Provision	Actual Expendi-ture	Savings	Amount not surren-dered
36	39- Home, Jail and Disaster Management Department (Disaster Management Division)	1,630.99	989.23	2,620.22	1,522.88	1,097.34	647.34
37	40- Revenue, Land reforms and Registration Department (Revenue and Land Reforms Division)	777.78	41.04	818.82	668.05	150.77	121.91
38	41- Road Construction Department	6,398.28	255.23	6,653.52	5,788.41	865.11	229.23
39	42- Rural Development Department	11,316.07	435.22	11,751.29	7,672.72	4,078.57	305.40
40	43- Higher and Technical Education Department (Technical Education Division)	482.10	60.88	542.97	209.70	333.27	63.64
41	44- School Education and Literacy Department	6.68	0.43	7.11	6.13	0.97	0.97
42	46- Tourism, Art Culture, Sports and Youth Affairs Department (Tourism Division)	155.23	1.18	156.40	113.23	43.18	5.51
43	47- Transport Department	297.43	30.00	327.43	42.16	285.27	195.67
44	48- Urban Development and Housing Department (Urban Development Division)	3,329.23	277.03	3,606.25	1,623.58	1,982.68	362.66
45	49- Water Resources Department	1,855.60	387.42	2,243.02	1,914.22	328.80	41.46
46	50- Water Resources Department (Minor Irrigation Division)	382.46	0.15	382.61	309.65	72.96	12.23
47	51- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Division)	3,171.73	549.92	3,721.65	2,576.27	1,145.37	231.52
48	52- Tourism, Art Culture, Sports and Youth Affairs Department (Art Culture, Sports and Youth Affairs Division)	180.93	19.54	200.47	134.09	66.38	6.62
49	53- Agriculture, Animal Husbandry and Cooperative Department (Fishery Division)	197.11	0.00	197.11	106.98	90.13	58.44
50	54- Agriculture, Animal Husbandry and Cooperative Department (Dairy Division)	411.90	21.77	433.67	190.49	243.18	1.33
51	55- Rural Works Department	5,114.03	873.32	5,987.35	5,359.67	627.68	418.38
52	56- Panchayati Raj Department	2,066.08	806.92	2,873.00	1,178.53	1,694.47	936.47
53	57- Urban Development and Housing Department (Housing Division)	100.63	0.03	100.66	60.52	40.14	0.02
54	58- School Education and Literacy Department (Secondary Education Division)	3,607.84	1,075.26	4,683.10	3,727.39	955.71	424.17
55	59- School Education and Literacy Department (Primary and Adult Education Division)	8,699.69	665.74	9,365.42	8,355.41	1,010.02	774.19
56	60- Women, Child Development and Social Security Department	8,021.93	7,771.74	15,793.67	14,622.42	1,171.25	1,125.00
Grand Total		**119,796.23**	**21,500.18**	**141,296.41**	**110,195.37**	**31,101.04**	**11,560.49**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.8
(Refer paragraph 2.5.5)
Surrender of funds in excess of ₹ 100 crore in March 2025

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supple-mentary Budget	Total Provision	Actual Expen-diture	Savings	Amount surrendered in March
1	1- Agriculture, Animal Husbandry and Cooperative Department (Agriculture Division)	2,790.15	79.30	2,869.45	1,569.22	1,300.23	489.42
2	2- Agriculture, Animal Husbandry and Cooperative Department (Animal Husbandry Division)	521.62	14.82	536.45	347.70	188.75	149.05
3	10- Energy Department	9,378.49	3,810.09	13,188.58	12,208.29	980.29	977.84
4	13- Interest Payment	7,054.57	116.35	7,170.93	5,863.09	1,307.84	128.29
5	18- Food, Public Distribution and Consumer Affairs Department	2,860.27	1.11	2,861.38	1,346.44	1,514.94	1,390.47
6	19- Forest Environment and Climate Change Department	1,371.39	166.77	1,538.16	955.13	583.03	216.54
7	20- Health, Medical Education and Family Welfare Department	7,223.00	508.83	7,731.83	5,237.48	2,494.35	2,080.31
8	21- Higher and Technical Education Department (Higher Education Division)	1,929.67	2.36	1,932.03	1,602.53	329.50	198.13
9	22- Home, Jail and Disaster Management Department (Home Division)	7,896.21	1,022.38	8,918.59	7,913.41	1,005.18	578.29
10	36- Drinking Water and Sanitation Department	4,686.67	49.22	4,735.88	1,776.87	2,959.01	2,401.64
11	39- Home, Jail and Disaster Management Department (Disaster Management Division)	1,630.99	989.23	2,620.22	1,522.88	1,097.34	450.00
12	41- Road Construction Department	6,398.28	255.23	6,653.52	5,788.41	865.11	635.88
13	42- Rural Development Department	11,316.07	435.22	11,751.29	7,672.72	4,078.57	3,773.17
14	43- Higher and Technical Education Department (Technical Education Division)	482.10	60.88	542.97	209.70	333.27	269.64
15	45- Information Technology and E-Governance Department	303.49	2.93	306.42	20.57	285.84	285.84
16	48- Urban Development and Housing Department (Urban Development Division)	3,329.23	277.03	3,606.25	1,623.58	1,982.68	1,620.02
17	49- Water Resources Department	1,855.60	387.42	2,243.02	1,914.22	328.80	287.34
18	51- Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Department (Scheduled Tribes, Scheduled Castes, Minority and Backward Class Welfare Division)	3,171.73	549.92	3,721.65	2,576.27	1,145.37	913.85
19	54- Agriculture, Animal Husbandry and Cooperative Department (Dairy Division)	411.90	21.77	433.67	190.49	243.18	241.85
20	55- Rural Works Department	5,114.03	873.32	5,987.35	5,359.67	627.68	209.30
21	56- Panchayati Raj Department	2,066.08	806.92	2,873.00	1,178.53	1,694.47	758.00
22	58- School Education and Literacy Department (Secondary Education Division)	3,607.84	1,075.26	4,683.10	3,727.39	955.71	531.54
23	59- School Education and Literacy Department (Primary and Adult Education Division)	8,699.69	665.74	9,365.42	8,355.41	1,010.02	235.83
Total		**94,099.08**	**12,172.09**	**106,271.17**	**78,960.02**	**27,311.15**	**18,822.23**

APPENDIX – 2.9
(Refer paragraph 2.5.7)
Policy initiatives with full budget amount withdrawn in revised outlay

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of account	Name of scheme	Budget provision	Expenditure
1	19-Forest, Environment and Climate Change Department	24060110265000886	National Bamboo Mission (60:40)	1.76	0
2	48-Urban Development and Housing Department (Urban Development Division)	22178019173010679	Swachh Bharat Mission (Including Solid Waste Management)	4.00	0
3		22178019173010679	Swachh Bharat Mission (Including Solid Waste Management)	6.00	0
4	54-Agriculture, Animal Husbandry and Co-Operative Department (Dairy Division)	24040010267000331	Consultancy Services	1.50	0
5		24040010280050652	Beneficiaries Oriented Programme	4.52	0
6		24040078980050652	Beneficiaries Oriented Programme	0.96	0
7		24040079680050652	Beneficiaries Oriented Programme	4.52	0
Total				**23.26**	**0**

Source: Appropriation Accounts of FY 2024-25

APPENDIX – 2.10
(Refer paragraph 2.5.8.1)
Rush of Expenditure during last quarter in Grant no. 20

(₹ in lakh)

Sl. No.	Name of Districts	Units	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure during last quarter	Percentage of Expenditure in last quarter
1	Ranchi	Secretary, Health, Medical Education and Family Welfare Department, GoJ.	2210-04-101-03	514.00	215.17	42
			2210-01-796-A8	435.65	194.89	45
			2210-01-796-39	16,575.11	7,460.12	45
			2210-01-103-A1	1,105.94	506.02	46
			2210-01-103-39	59,027.66	27,030.66	46
			2210-01-001-A8	682.41	319.21	47
			2210-01-001-49	9,203.05	4,566.24	50
			2210-02-101-31	2,162.84	1,086.00	50
			4210-01-110-45	30,082.01	15,606.66	52
			2210-01-796-71	1,368.73	715.71	52
			2210-01-789-39	13,852.00	7,588.00	55
			2210-01-001-94	5,044.13	2,810.91	56
			2210-01-789-39	10,136.89	5,862.25	58
			2210-01-110-69	24,845.07	14,945.26	60
			2210-03-101-20	65.53	40.11	61
			4210-01-110-48	3,413.86	2,121.43	62
			2210-01-789-91	505.67	321.06	63
			2210-01-789-91	758.51	481.60	63
			2210-01-796-91	1,312.92	845.67	64
			2210-01-796-91	1,969.38	1,268.51	64
			2210-01-110-71	3,225.13	2,654.68	82
			2210-02-200-02	445.50	392.15	88
			2210-01-110-AB	10,130.34	9,146.07	90
			4210-01-796-26	42.82	39.21	92
			2210-03-796-20	144.04	132.08	92
			2210-01-110-91	2,532.55	2,379.71	94
			2210-01-110-91	3,798.83	3,569.57	94
			4210-01-796-46	182.40	172.78	95
			4210-01-200-46	246.96	234.32	95
			2210-02-101-24	80.63	80.44	100
			2210-01-001-A7	3,000.00	3,000.00	100
			2210-01-001-A9	3,000.00	3,000.00	100
			2210-01-102-77	10,000.00	10,000.00	100
			2210-01-103-78	6,200.00	6,200.00	100
			2210-01-110-89	9,992.90	9,992.90	100
			2210-01-789-78	1,200.00	1,200.00	100
			2210-01-789-89	1,060.00	1,060.00	100
			2210-01-796-77	5,000.00	5,000.00	100
			2210-01-796-78	2,600.00	2,600.00	100
			2210-01-796-89	1,971.46	1,971.46	100
			2210-01-796-A7	2,000.00	2,000.00	100
			2210-01-796-A9	2,000.00	2,000.00	100
			2210-02-101-01	0.01	0.01	100
			2210-02-200-23	59.42	59.42	100
			2210-02-200-27	3,206.02	3,206.02	100
			2210-02-200-27	2,137.35	2,137.35	100
			2210-02-200-28	2.00	2.00	100
			2210-03-103-01	0.11	0.11	100
			2210-03-103-01	5.45	5.45	100
			2210-05-105-25	1.54	1.54	100
			2210-05-796-33	25.53	25.53	100
			4210-01-109-51	100.00	100.00	100
			4210-01-200-47	1,200.00	1,200.00	100
			4210-01-796-47	300.00	300.00	100
			4210-01-796-51	100.00	100.00	100

Sl. No.	Name of Districts	Units	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure during last quarter	Percentage of Expenditure in last quarter
Total				**2,59,052.35**	**1,67,948.28**	
Test checked units						
2	Dhanbad	Civil Surgeon–cum-CMO	19	332.99	163.63	41 to 100
		Sadar Hospital	08	157.14	85.07	42 to 100
		S.N.M. Medical College	06	63.01	52.70	39 to 100
		S.N.M. Medical Hospital	08	1326.17	614.47	36 to 100
3	Khunti	Civil Surgeon–cum-CMO	24	1120.06	713.02	50 to 100
		Sadar Hospital	07	36.77	25.77	56 to 100
4	Jamshedpur	Civil Surgeon–cum-CMO	21	1360.69	728.06	47 to 100
		Sadar Hospital	05	158.85	75.36	37 to 84
		M.G.M. Medical College	06	41.07	35.39	51 to 100
		M.G.M. Medical College Hospital	05	136.81	126.83	52 to 100
5	Saraikela-Kharsawan	Civil Surgeon–cum-CMO	18	457.02	327.44	40 to 100
		Sadar Hospital	07	78.81	71.08	86 to 100
6	Hazaribag	Civil Surgeon–cum-CMO	20	3312.17	1599.26	42 to 100
		Sheikh Bhikhari Medical (SBM) College	06	168.94	143.57	39 to 100
		SBM College Hospital	06	392.94	247.64	38 to 100
7	Gumla	Civil Surgeon–cum-CMO	15	732.03	516.98	45 to 100
		Sadar Hospital	07	15.43	15.43	100
8	Bokaro	Civil Surgeon–cum-CMO	23	2447.50	1111.65	39 to 100
		Sadar Hospital	06	168.80	167.52	51 to 100
9	Ranchi	Civil Surgeon–cum-CMO	19	3164.25	3105.78	48 to 100
		Sadar Hospital	04	167.54	68.46	39 to 100
Total				**15,838.99**	**9,995.11**	

APPENDIX – 2.11
(Refer Paragraphs 2.5.8.1)
Rush of Expenditure in the month of March 2025 in Grant no. 20

(₹ in lakh)

Sl. No.	Name of Districts	Secretariat/ Offices	Head of accounts/ No of Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
1	Ranchi	Secretary, Health, Medical Education and Family Welfare Department, GoJ.	4210-01-110-45	30,082.01	9,524.22	32
			2210-01-110-AB	10,130.34	3,714.92	37
			2210-01-789-39	13,852.00	5,500.00	40
			2210-01-789-39	10,136.89	4,025.02	40
			2210-01-110-69	24,845.07	10,138.60	41
			2210-01-001-94	5,044.13	2,810.91	56
			2210-01-789-91	758.51	428.76	57
			2210-01-789-91	505.67	285.84	57
			2210-01-796-91	1,312.92	836.66	64
			2210-01-796-91	1,969.38	1,254.99	64
			4210-01-796-46	182.40	120.74	66
			2210-01-110-71	3,225.13	2,172.80	67
			2210-01-110-91	3,798.83	2,715.78	71
			2210-01-110-91	2,532.55	1,810.52	71
			4210-01-200-46	246.96	219.89	89
			2210-02-200-02	445.50	410.85	92
			2210-02-200-23	59.42	58.48	98
			2210-02-101-24	80.63	79.73	99
			2210-01-110-89	9,992.90	9,992.90	100
			2210-01-789-89	1,060.00	1,060.00	100
			2210-01-796-89	1,971.46	1,971.46	100
			2210-02-200-27	3,206.02	3,206.02	100
			2210-02-200-27	2,137.35	2,137.35	100
			2210-05-796-33	25.53	25.53	100
			4210-01-109-51	100.00	100.00	100
			4210-01-200-47	1,200.00	1,200.00	100
			4210-01-796-47	300.00	300.00	100
			4210-01-796-51	100.00	100.00	100
		Total		**1,29,301.60**	**66,201.97**	**51**
Test checked units						
2	Dhanbad	Civil Surgeon– cum-CMO	10	241.53	89.19	26 to 100
		Sadar Hospital	07	60.02	22.73	29 to 100
		S.N.M. Medical College	06	685.17	338.84	33 to 100
		S.N.M. Medical Hospital	05	2,564.92	555.01	37 to 100
3	Khunti	Civil Surgeon– cum-CMO	17	216.64	190.45	67 to 100
		Sadar Hospital	05	36.77	25.77	100
4	Jamshedpur	Civil Surgeon– cum-CMO	11	1,219.10	345.66	26 to 100
		Sadar Hospital	04	71.29	36.59	37 to 84
		M.G.M. Medical College	07	31.35	33.50	31 to 100
		M.G.M. Medical College Hospital	04	132.06	107.21	25 to 100
5	Saraikela-Kharsawan	Civil Surgeon– cum-CMO	15	1,035.93	371.53	31 to 100
		Sadar Hospital	06	41.04	29.56	40 to 100
6	Hazaribag	Civil Surgeon– cum-CMO	18	3,195.00	115.36	30 to 100
		SBM College	03	119.16	104.96	33 to 100
		SBM College Hospital	04	50.81	29.72	30 to 100
7	Gumla	Civil Surgeon– cum-CMO	10	185.69	184.25	36 to 100
8	Bokaro	Civil Surgeon– cum-CMO	07	1,555.93	739.01	33 to 100
		Sadar Hospital	02	40.36	10.25	23 & 29
9	Ranchi	Civil Surgeon– cum-CMO	14	3,097.55	2,457.80	33 to 100
		Sadar Hospital	02	160.55	22.75	38 & 78
Total			**157**	**14,740.87**	**5,810.14**	

Appendix: 2.12
(Reference: Paragraph 2.5.8.2)
Rush of expenditure in the month of March 2025 in Grant no. 51

(₹ in lakh)

Sl. No.	Name of Districts	Secretariat/Divisions/ Offices	Head of accounts/ Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
1	Khunti	District Welfare Office, Khunti	22250100101000334	0.08	0.08	100
			22250178906000321	0.60	0.60	100
			22250227703000334	0.05	0.05	100
			22250228201000334	0.05	0.05	100
			22250279674000321	1.00	1.00	100
			42258079610000323	1.75	1.75	100
			222502796AB010679	14.99	7.07	47
			22250227704000325	211.05	73.30	35
			Total	**229.57**	**83.90**	**36.55**
2	Saraikela-Kharswana	District Welfare Office, Saraikela-Kharswana	22250178906000321	0.60	0.60	100
			22250227004000334	0.05	0.05	100
			22250279674000321	1.00	1.00	100
			22250279678000679	18.00	9.01	50.04
			22250227004000323	15.65	4.38	27.96
			22250178998010679	1.28	0.35	27.34
			22250379691010679	10.50	2.66	25.29
			Total	**47.08**	**18.05**	**38.33**
3	West Singhbhum	District Welfare Office, Chaibasa, West Singhbhum	20710110110000284	2.49	1.32	52.93
			20710111503000105	47.14	25.18	53.42
			22250100101000315	0.30	0.10	33.33
			22250100101000333	0.04	0.04	100.00
			22250100101000334	0.10	0.10	100.00
			22250100101000442	0.99	0.99	100.00
			22250178998010679	1.24	0.49	39.68
			22250227703000334	0.43	0.43	100.00
			22250227704000315	2.99	2.99	100.00
			22250227704000325	163.37	69.85	42.76
			22250279678000101	45.37	20.59	45.38
			22250279678000679	12.41	3.78	30.50
			222502796AB010679	9.25	3.49	37.70
			22250379691010679	10.11	3.00	29.69
			Total	**296.23**	**132.37**	**44.68**
4	Garhwa	District Welfare Office, Garhwa	22250178998010679	1.33	1.33	100
			22250227004000334	0.10	0.10	100
			222502277AB010679	2.80	2.80	100
			22250327791010679	5.71	5.71	100
			42250227733000545	46.93	34.53	73.58
			42258027703000545	250.85	121.46	48.41
			Total	**307.72**	**165.94**	**53.93**
5	Sahibganj	District Welfare Office, Sahibganj	22250227704000337	1.25	1.25	100
			22250228201000315	0.10	0.10	100
			22250279644000317	26.97	10.55	39.12
			86580010200020102	28.29	28.29	100
			Total	**56.61**	**40.19**	**70.99**
		Special Paharia Officer, Sahibganj	20710111503000105	20.39	8.70	42.69
			22250227704000337	5.41	5.41	100
			80110010700010102	3.48	1.72	49.45
			Total	**29.28**	**15.83**	**54.06**
6	Gumla	District Welfare Office, Gumla	22250100101000315	0.25	0.20	80.99
			22250100101000334	0.08	0.08	100
			22250127702000334	0.03	0.03	100
			22250178906000321	1.00	1.00	100
			22250227703000334	0.10	0.10	100
			22250227703000337	5.69	5.69	100
			22250227704000315	4.90	4.90	100
			22250227704000323	67.31	64.96	96.51

Sl. No.	Name of Districts	Secretariat/Divisions/ Offices	Head of accounts/ Sub-heads	Total Expenditure	Expenditure in March	Percentage of Expenditure in March
			22250227704000325	298.92	259.17	86.70
			2250227704000337	9.00	9.00	100
			22250228201000315	0.14	0.14	100
			22250228201000317	0.14	0.14	100
			22250228201000323	0.14	0.14	100
			22250228201000336	0.42	0.42	100
			22250279619000336	2.70	2.70	100
			22250279674000321	2.00	2.00	100
			22250279678000679	17.41	11.11	63.80
			86580010200020102	0.26	0.26	100
			Total	**410.47**	**362.01**	**88.19**
7	Ranchi	District Welfare Office, Ranchi	22250100101000317	0.05	0.05	100
			22250100101000333	0.20	0.10	50.00
			22250100101000334	0.56	0.56	100
			22250100101000442	2.00	1.00	50.03
			22250127703000315	3.80	2.16	56.78
			22250127703000334	0.20	0.20	100.00
			22250127703000337	4.00	3.12	77.92
			22250178905000323	3.98	3.98	100.00
			22250178906000321	1.00	1.00	100.00
			22250178941000679	0.05	0.05	100.00
			22250178994000315	0.70	0.70	100.00
			22250178994000333	0.15	0.15	100.00
			22250178994000442	0.50	0.50	100.00
			22250227704000108	87.00	27.00	31.04
			22250227704000213	0.31	0.31	100.00
			22250227704000319	0.05	0.05	100.00
			22250227704000334	0.48	0.48	100.00
			22250227704000337	5.60	5.60	100.00
			22250228201000334	0.13	0.13	100.00
			22250279617000679	0.15	0.15	100.00
			22250279674000321	1.99	1.99	100.00
			22250279678000679	10.50	3.30	31.41
			222502796AB010679	11.02	3.20	29.04
			22250327718000213	0.06	0.06	100.00
			22250327718000319	0.30	0.14	47.57
			22250327718000325	90.79	26.22	28.88
			22250327718000334	0.15	0.15	100.00
			22250327718000337	2.00	2.00	100.00
			22250379611000323	2.00	2.00	100.00
			80110010701000102	1.98	1.98	100.00
			Total	**231.71**	**88.33**	**38.12**
8	Lohardaga	District Welfare Office, Lohardaga	20710110110000284	0.51	0.51	100.00
			22250100101000317	0.05	0.05	100.00
			22250100101000334	0.10	0.10	100.00
			22250178906000321	0.60	0.60	100.00
			22250227704000108	44.93	15.11	33.64
			22250227704000323	24.85	9.45	38.02
			22250227704000325	124.98	50.15	40.12
			22250228201000334	0.15	0.15	100.00
			22250279674000321	1.00	1.00	100.00
			222502796AB010679	2.83	1.38	48.76
			Total	**200.01**	**78.50**	**39.25**

APPENDIX – 2.13
(Refer paragraph 2.6.1.2)
Savings of SNA in test checked units under Grant no. 51

(in ₹)

Sl. No.	Office	SNA Scheme	Allotment	Expenditure	Savings	Utilisation (in *per cent*)
1	DWO, Khunti	Special center assistance to tribal sub scheme (TSS)	19,65,22,305	8,87,08,425	10,78,13,880	45.14
2		Pradhan Mantri Jan Vikas Karyakram	2,67,16,038	1,11,17,513	1,55,98,525	41.61
3		JH Strengthening of Machinery for Enforcement	4,75,000	3,25,000	1,50,000	68.42
4		Pre Matric Scholarship OBC	51,10,870	50,49,000	61,870	98.79
5		Post Matric Scholarship OBC	2,97,12,737	2,95,62,877	1,49,860	99.50
6		Pre Matric Scholarship SC	25,62,464	14,97,600	10,64,864	58.44
7		Post Matric Scholarship SC	10,07,561	9,78,710	28,851	97.14
8		Pre Matric Scholarship ST	3,54,19,042	3,51,31,500	2,87,542	99.19
9		Post Matric Scholarship ST	10,67,96,440	8,79,47,538	1,88,48,902	82.35
10		Jharkhand Tribal Research Institute (JTRAI)	1,17,03,000	1,17,02,880	120	100.00
		Total	**41,60,25,457**	**27,20,21,043**	**14,40,04,414**	65.39
1	DWO, Chaibasa, West Singhbhum	Special center assistance (SCA) to tribal sub scheme (TSS)	59,78,68,903	50,71,855	59,27,97,048	0.85
2		Pre Matric Scholarship OBC	2,71,76,190	2,71,62,000	14,190	99.95
3		Post Matric Scholarship OBC	6,55,80,567	6,22,03,516	33,77,051	94.85
4		Pre Matric Scholarship SC	43,12,705	28,67,400	14,45,305	66.49
5		Post Matric Scholarship SC	82,34,345	47,84,665	34,49,680	58.11
6		Pre Matric Scholarship ST	15,18,60,988	11,22,21,000	3,96,39,988	73.90
7		Post Matric Scholarship ST	21,43,04,658	17,83,90,993	3,59,13,665	83.24
		Total	**1,06,93,38,356**	**39,27,01,429**	**67,66,36,927**	36.72
1	DWO, Sahibganj	Special Center Assistance (SCA) to Tribal Sub Scheme (TSS)	1,41,22,000	0	1,41,22,000	0.00
2		Pre Matric Scholarship OBC	2,81,14,245	2,80,57,500	56,745	99.80
3		Post Matric Scholarship OBC	6,30,32,148	6,29,81,012	51,136	99.92
4		Pre Matric Scholarship SC	46,53,465	37,06,800	9,46,665	79.66
5		Post Matric Scholarship SC	1,47,42,051	24,32,472	1,23,09,579	16.50
6		Pre Matric Scholarship ST	1,41,01,619	1,20,69,000	20,32,619	85.59
7		Post Matric Scholarship ST	5,76,30,545	3,68,33,599	2,07,96,946	63.91
8		JH Strengthening of Machinery for Enforcement of Protection of Civil Rights Act	12,30,092	4,12,500	8,17,592	33.53
		Total	**19,76,26,165**	**14,64,92,883**	**5,11,33,282**	74.13
1	DWO, Ranchi	Development of particularly vulnerable tribal group	30,66,752	30,66,752	0	100.00
2		Pre Matric Scholarship OBC	6,18,16,577	6,18,16,500	77	100.00
3		Post Matric Scholarship OBC	1,78,85,76,081	1,77,60,78,542	1,24,97,539	99.30
4		Pre Matric Scholarship SC	93,58,103	34,02,600	59,55,503	36.36

Sl. No.	Office	SNA Scheme	Allotment	Expenditure	Savings	Utilisation (in *per cent*)
5		Post Matric Scholarship SC	9,84,62,083	7,23,38,166	2,61,23,917	73.47
6		Pre Matric Scholarship ST	11,08,65,659	7,30,12,500	3,78,53,159	65.86
7		Post Matric Scholarship ST	1,96,95,77,722	1,75,07,28,351	21,88,49,371	88.89
8		Pradhan Mantri Adi Adarsh Gram Yojana	29,87,655	23,06,938	6,80,717	77.22
9		Strengthening of machinery for enforcement of protection of civil right act	50,60,656	50,46,250	14,406	99.72
		Total	**4,04,97,71,288**	**3,74,77,96,599**	**30,19,74,689**	**92.54**
1	DWO, Gumla	Special Center Assistance (SCA) to Tribal Sub Scheme (TSS)	39,45,81,772	7,47,20,918	31,98,60,854	18.94
2		Pre Matric Scholarship OBC	1,28,59,850	89,82,000	38,77,850	69.85
3		Post Matric Scholarship OBC	6,41,56,779	6,09,71,689	31,85,090	95.04
4		Pre Matric Scholarship SC	50,70,741	13,46,400	37,24,341	26.55
5		Post Matric Scholarship SC	37,40,571	31,50,311	5,90,260	84.22
6		Pre Matric Scholarship ST	6,60,05,776	4,09,45,500	2,50,60,276	62.03
7		Post Matric Scholarship ST	21,56,35,522	15,22,23,219	6,34,12,303	70.59
8		JH Strengthening of Machinery for Enforcementof Protection of Civil Rights Act	12,62,500	12,62,500	0	100.00
9		Pradhan Mantri Jan Vikas Karyakram	9,76,77,301	3,00,00,000	6,76,77,301	30.71
10		Development of particularly vulnerable tribal group (CCD)	25,00,000	0	25,00,000	0.00
11		PM JANMAN	1,22,37,000	62,37,000	60,00,000	50.97
		Total	**87,57,27,812**	**37,98,39,537**	**49,58,88,275**	**43.37**
1	DWO, Lohardaga	Special Center Assistance (SCA) to Tribal Sub Scheme (TSS)	87,62,054	17,91,903	69,70,151	20.45
2		Pre Matric Scholarship OBC	71,56,211	71,23,500	32,711	99.54
3		Post Matric Scholarship OBC	5,12,18,011	5,07,87,257	4,30,754	99.16
4		Pre Matric Scholarship SC	12,04,392	11,91,000	13,392	98.89
5		Post Matric Scholarship SC	44,85,665	19,49,860	25,35,805	43.47
6		Pre Matric Scholarship ST	2,83,21,996	2,82,06,000	1,15,996	99.59
7		Post Matric Scholarship ST	11,12,79,884	10,98,00,692	14,79,192	98.67
8		SC, ST Atrocity act	92,37,580	44,53,750	47,83,830	48.21
		Total	**22,16,65,793**	**20,53,03,962**	**1,63,61,831**	**92.62**
1	DWO, Garhwa	Development of particularly vulnerable tribal group (CCD)	32,30,835	32,30,835	0	100.00
2		Pre Matric Scholarship OBC	4,14,63,581	3,88,93,500	25,70,081	93.80
3		Post Matric Scholarship OBC	15,07,31,975	14,00,38,942	1,06,93,033	92.91
4		Pre Matric Scholarship SC	2,21,58,889	1,47,62,100	73,96,789	66.62
5		Post Matric Scholarship SC	4,22,67,333	1,69,86,181	2,52,81,152	40.19
6		Pre Matric Scholarship ST	2,37,32,016	78,43,500	1,58,88,516	33.05
7		Post Matric Scholarship ST	7,80,67,091	1,92,16,013	5,88,51,078	24.61

Sl. No.	Office	SNA Scheme	Allotment	Expenditure	Savings	Utilisation (in *per cent*)
8		Strengthening of machinery for enforcement of protection of civil right act	2,50,000	2,50,000	0	100.00
9		Pradhan Mantri Jan Vikas Karyakaram	4,05,09,691	5,90,297	3,99,19,394	1.46
		Total	**40,24,11,411**	**24,18,11,368**	**16,06,00,043**	**60.09**
1	Project Director, Saraikela-Kharswana	Pre Matric Scholarship SC	42,43,867	38,06,400	4,37,467	89.69
2		Pre Matric Scholarship OBC	2,66,84,998	2,66,84,998	0	100.00
3		Pre Matric Scholarship ST	4,81,87,347	4,81,86,000	1,347	100.00
4		Post Matric Scholarship ST	14,29,33,474	13,67,59,191	61,74,283	95.68
5		Post Matric Scholarship SC	80,79,936	80,22,241	57,695	99.29
6		Post Matric Scholarship, OBC	24,80,21,788	24,60,17,031	20,04,757	99.19
7		Strengthening of machinery for enforcement of protection of civil right act	2,75,000	2,75,000	0	100.00
		Total	**47,84,26,410**	**46,97,50,861**	**86,75,549**	**98.19**

APPENDIX – 2.14
(Refer paragraph 2.6.1.2)
Delay deposit of SNA interest

(in ₹)

FY	Scheme Name	Interest Accrued in previous FY	Interest Accrued in previous FY (Central share)	Due date of transfer in concerned account	Date of deposit in central fund	Delay (in days)
2022-23	Pre Matric Scholarship for SC student	26,16,219	26,16,219	first week of April 2023	21.09.23	167
	Pre Matric Scholarship for OBCs, EBCs	71,25,730	35,62,865		18.09.23	164
	Pre Matric Scholarship for ST	83,54,136	62,65,602		18.09.23	164
	Post Matric Scholarship for SC student	23,62,238	23,62,238		22.09.23	168
	Post Matric Scholarship for OBCs, EBCs	66,52,383	66,52,383		18.09.23	164
	Post Matric Scholarship for ST	87,69,001	87,69,001		28.04.23	21
	Development of Particularly Vulnerable Tribal Group (CCD)	40,86,778	40,86,778		18.09.23	164
	SCA to TSS	2,29,72,923	2,29,72,923		22.09.23	168
	Support to Tribal Research Institute	1,33,155	1,33,155		08.05.23	31
	PM Anusuchit Jaati Abhyuday Yojana	1,34,93,161	1,34,93,161		23.05.23	46
	Machinery for enforcement of Protection of civil right	10,90,300	5,45,150		13.06.23	67
	PM Jan Vikas Karyakram	72,93,588	43,76,153		16.05.23	39
2023-24	Pre Matric Scholarship for SC student	19,08,273	19,08,273	first week of April 2024	11.12.24	247
	Pre Matric Scholarship for OBCs, EBCs	87,73,085	43,86,543		11.12.24	247
	Pre Matric Scholarship for ST	72,01,051	54,00,788		11.12.24	247
	Post Matric Scholarship for SC student	68,17,596	68,17,596		11.07.24	95
	Post Matric Scholarship for OBCs, EBCs	1,60,22,945	1,60,22,945		11.07.24	95
	Post Matric Scholarship for ST	2,15,67,109	1,61,75,332		04.07.24	88
	Development of Particularly Vulnerable Tribal Group (CCD)	51,31,430	51,31,430		11.07.24	95
	SCA to TSS	12,30,12,557	12,30,12,557		05.09.24	150
	Support to Tribal Research Institute	2,50,593.22	2,50,593.22		11.07.24	95
	PM anusuchit Jaati Abhyuday Yojna	1,66,40,331	1,66,40,331		11.07.24	95
	Machinery for enforcement of Protection of civil right	4,49,273	2,24,636		11.07.24	95
	PM Jan Vikas Karyakram	83,79,066	50,27,440		11.07.24	95
2024-25	Pre Matric Scholarship for SC student	65,76,121	65,76,121	first week of April 2025	24.07.25 (₹ 34,46,707 deposited)	108
	Pre Matric Scholarship for OBCs, EBCs	85,76,620	47,86,794		24.07.25 (₹ 29,90,900 deposited)	108
	Pre Matric Scholarship for ST	2,21,56,991	1,66,17,744		24.07.25 (₹ 65,73,212 deposited)	108

FY	Scheme Name	Interest Accrued in previous FY	Interest Accrued in previous FY (Central share)	Due date of transfer in concerned account	Date of deposit in central fund	Delay (in days)
	Post Matric Scholarship for SC student	5,71,73,247	4,28,79,936		24.07.25 (₹ 2,75,80,966 deposited)	108
	Development of Particularly Vulnerable Tribal Group (CCD)	43,41,496	43,41,496		16.05.25 (₹ 19,98,073 deposited)	39
	SCA to TSS	11,48,76,762	11,48,76,762		20.05.25 (₹ 5,50,80,670 deposited)	43
	PM JANMAN	90,224	90,224		24.07.25	108

APPENDIX – 2.15
(Refer Paragraphs 2.7.1)
Persistent Savings

(₹ in crore)

	2021-22		2022-23		2023-24		2024-25		Range of savings (in *per cent*)
	CS	SS	CS	SS	CS	SS	CS	SS	
1. 2225-01-789-AO-Pradhan Mantri Anusuchit Jaati Abhyuday Yojna (CSS)									
Budget	0.00	0.00	93.80	0.00	30.00	0.00	30.00	0.00	between 27 and 100.00
Total Budget	0.00		93.80		30.00		30.00		
Savings	0.00	0.00	25.00	0.00	30.00	0.00	30.00	0.00	
Total savings (*per cent*)	0.00		26.65		100		100		
2. 2225-02-277-01Grants for Special Central Assistance (Additional Central Assistance) (CSS)									
Budget	10.00	0.00	10.00	0.00	5.00	0.00	10.00	0.00	between 94 and 100
Total Budget	10.00		10.00		5.00		10.00		
Savings	9.36	0.00	10.00	0.00	5.00	0.00	10.00	0.00	
Total savings (*per cent*)	93.60		100.00		100		100		
3. 2225-02-277-98-Shaheed Gram Vikas Yojna (SS)									
Budget	0.00	0.00	0.00	2.00	0.00	2.00	0.00	2.00	100
Total Budget	0.00		2.00		2.00		2.00		
Savings	0.00	0.00	0.00	2.00	0.00	2.00	0.00	2.00	
Total savings (*per cent*)	0.00		100		100		100		
4. 2225-02-277-A7-Conservation cum Development (CCD)-PVTGs (CSS)									
Budget	0.00	0.00	10.00	0.00	5.00	0.00	1.00	0.00	between 71 and 100
Total Budget	0.00		10.00		5.00		1.00		
Savings	0.00	0.00	7.07	0.00	3.64	0.00	1.00	0.00	
Total savings (*per cent*)	0.00		70.70		72.80		100		
5. 2225-02-796-A7- Conservation cum Development (CCD)-PVTGs (CSS)									
Budget	20.00	0.00	50.00	0.00	1.00	0.00	10.00	0.00	between 56 and 100
Total Budget	20.00		50.00		1.00		10.00		
Savings	11.16	0.00	35.97	0.00	1.00	0.00	10.00	0.00	
Total savings (*per cent*)	55.80		71.94		100		100		
6. 4225-02-796-43-Scheme for Upliftment of PVTG Villages (SS)									
Budget	0.00	0.00	0.00	4.00	0.00	4.00	0.00	4.00	between 34 and 100
Total Budget	0.00		4.00		4.00		4.00		
Savings	0.00	0.00	0.00	1.36	0.00	4.00	0.00	4.00	
Total savings (*per cent*)	0.00		34		100		100		

APPENDIX – 2.16
(Refer Paragraphs 2.7.4)
Non-utilisation of entire budget provision in Grant no. 20

(₹ in lakh)

Sl. No.	Head	Original	Supplementary	Re-appropriation /Surrender
1	2210-01-001-64	800.00	0.00	800.00
2	2210-01-001-92	100.00	0.00	100.00
3	2210-01-001-46	2,500.00	0.00	2,500.00
4	2210-01-001-97	1,500.00	0.00	1,500.00
5	2210-01-001-A5	400.00	0.00	400.00
6	2210-01-001-AA	2,000.00	0.00	2,000.00
7	2210-01-103-78	5.00	0.00	5.00
8	2210-01-103-87	2.00	0.00	2.00
9	2210-01-103-88	2.00	0.00	2.00
10	2210-01-103-A0	3.00	0.00	3.00
11	2210-01-103-A0	2.00	0.00	2.00
12	2210-01-796-64	200.00	0.00	200.00
13	2210-01-796-93	5,000.00	0.00	5,000.00
14	2210-01-796-95	1,500.00	0.00	1,500.00
15	2210-01-796-96	500.00	0.00	500.00
16	2210-01-796-97	500.00	0.00	500.00
17	2210-01-796-A5	100.00	0.00	100.00
18	2210-01-796-AA	500.00	0.00	500.00
19	2210-02-789-27	1,200.72	0.00	1,200.72
20	2210-02-789-27	813.33	0.00	813.33
21	2210-02-796-27	2,601.57	0.00	2,601.57
22	2210-02-796-27	1,762.22	0.00	1,762.22
23	2210-05-105-33	800.00	0.00	800.00
24	2210-05-796-32	100.00	0.00	100.00
25	2210-06-101-11	427.70	0.00	427.70
26	2210-06-101-12	10.00	0.00	10.00
27	2210-06-101-21	2.00	0.00	2.00
28	4210-01-110-31	300.00	0.00	300.00
29	4210-01-110-42	100.98	0.00	100.98
30	4210-01-110-42	66.58	0.00	66.58
31	4210-01-110-49	2,591.60	0.00	2,591.60
32	4210-01-110-49	1,705.00	0.00	1,705.00
33	4210-01-110-53	800.00	0.00	800.00
34	4210-01-789-49	501.60	0.00	501.60
35	4210-01-789-49	330.00	0.00	330.00
36	4210-01-796-31	200.00	0.00	200.00
37	4210-01-796-49	1,086.80	0.00	1,086.80
38	4210-01-796-49	715.00	0.00	715.00
39	4210-01-796-53	200.00	0.00	200.00
40	4210-03-105-11	620.00	0.00	620.00
41	4210-03-105-11	413.54	0.00	413.54
42	4210-03-789-11	80.04	0.00	80.04
43	4210-03-796-11	260.00	0.00	260.00
44	4210-01-796-11	173.42	0.00	173.42
Total		**33,476.10**	**0.00**	**33,476.10**

APPENDIX – 2.17

(Refer Paragraphs 2.7.4)

Non-utilisation of entire budget provision in Grant no. 51

(₹ in lakh)

Sl. No.	Head	Detail of subhead	Budget provision	Amount surrendered/ Reappropriated
Revenue				
1	2225-01-001-93(SS)	Grants to Jharkhand State Commission for Scheduled Castes	9.17	9.17
2	2225-01-789-09 (CAS)	Strengthening of Administrative System for the implementation of Civil Defence Act (Central Share)	50.00	50.00
3	2225-01-789-09 (CAS)	Strengthening of Administrative System for the implementation of Civil Defence Act (State Share)	50.00	50.00
4	2225-01-789-21(SS)	Training	10.00	10.00
5	2225-01-789-92(SS)	E-learning programme/laboratory and library in Residential School	30.00	30.00
6	2225-01-789-96(SS)	Jharkhand Welfare Fund	27.00	27.00
7	2225-01-789-AO (CSS)	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (Central Sector Scheme-100% Central)	3,000.00	3,000.00
8	2225-01-789-A2(SS)	Schedule Caste Hostel Nutrition Scheme	450.00	450.00
9	2225-01-789-A3 (CAS)	Pre-Matric Scholarship for Schedule Caste (Central Share)	2,250.00	2,250.00
10	2225-02-001-87(SS)	Grant-in-Aid for Jharkhand Tribal Advisory Counsil	5.00	5.00
11	2225-02-277-01 (CSS)	Grants for Special Centre Assistance (Additional Central Assistance)	1,000.00	1,000.00
12	2225-02-277-20(SS)	Renovation and Re-organisation of Ayurvedic Medical Centers	6.00	6.00
13	2225-02-277-98(SS)	Saheed Gram Vikas Yojana	200.00	200.00
14	2225-02-277-AO(SS)	E-learning Programme/laboratory and library in Residential school	15.00	15.00
15	2225-02-277-A7 (CSS)	Conversation cum Development (CCD)- PVTGs	100.00	100.00
16	2225-02-277-AD(SS)	Mukhyamantri Pasudhan Vikas Yojna	800.00	800.00
17	2225-02-277-AE(SS)	Schedule Tribe Hostel Nutrition Scheme	200.00	200.00
18	2225-02-277-AF(SS)	Supply of Two-Wheeler Vehicle to Manki, Munda, Dakua, Parganait etc	100.00	100.00
19	2225-02-796-01 (CSS)	Grants for Special Centre Assistance (Additional Central Assistance)	10,000.00	10,000.00
20	2225-02-796-20(SS)	Renovation and Re-organistion of Ayurvedic Medical Centres	21.00	21.00
21	2225-02-796-52(SS)	Education-Grants for Jharkhand Tribal Development Programme (Externally Aided Project)	4.00	4.00
22	2225-02-796-83(SS)	Grants for Jharkhand Tribal Empowerment and Livelihood Project	4.00	4.00
23	2225-02-796-89 (CAS)	Lac and Minor Forest Product Marketing and Development Programme (Central Share)	30.00	30.00
24	2225-02-796-89 (CAS)	Lac and Minor Forest Product Marketing and Development Programme (State Share)	10.00	10.00
25	2225-02-796-AO(SS)	E-learning Programme/laboratory and library in Residential school	80.00	80.00
26	2225-02-796-A7 (CSS)	Conversation cum Development (CCD)- PVTGs	1,000.00	1,000.00
27	2225-02-796-AD(SS)	Mukhyamantri Pasudhan Vikas Yojna	1,000.00	1,000.00
28	2225-02-796-AE(SS)	Schedule Tribe Hostel Nutrition Scheme	1,000.00	1,000.00
29	2225-02-796-AF(SS)	Supply of Two-Wheeler Vehicle to Manki, Munda, Dakua, Parganait etc	1,000.00	1,000.00
30	2225-02-796-AK(SS)	Tribal Livelihood Development Programme(TLDP)	100.00	100.00
31	2225-03-277-02(SS)	Maintenance Of Hostels	9.40	9.40

Sl. No.	Head	Detail of subhead	Budget provision	Amount surrendered/ Reappropriated
32	2225-03-277-88(SS)	E-learning Programme/laboratory and library in Residential school	5.00	5.00
33	2225-03-277-93(SS)	Backward Class Hostel Nutrition Scheme	150.00	150.00
34	2225-03-796-88(SS)	E-learning Programme/laboratory and library in Residential school	5.00	5.00
35	2225-03-796-93(SS)	Backward Class Hostel Nutrition Scheme	50.00	50.00
Total			**22,770.57**	**22,770.57**
Capital				
1	4225-01-789-02 (CAS)	Major Works-Hostel for Boys/Girls Students (Central Share)	5.00	5.00
2	4225-01-789-02 (CAS)	Major Works-Hostel for Boys/Girls Students (State Share)	5.00	5.00
3	4225-01-789-22(SS)	Setting up of library in Hostels	450.00	450.00
4	4225-02-277-42(SS)	Construction of Eklavya Model Residential School	1.00	1.00
5	4225-02-277-43(SS)	Scheme for Upliftment of PVTG Villages	100.00	100.00
6	4225-02-277-48(SS)	Construction & Renovation of ITDA, DWO Offices etc	100.00	100.00
7	4225-02-277-49(SS)	Construction of Hostel for Students of Schedule Tribes	3,000.00	3,000.00
8	4225-02-277-50(SS)	Setting up of Library in Hostels	200.00	200.00
9	4225-02-277-52 (CAS)	Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (Central Share)	1,280.00	1,280.00
10	4225-02-283-06(SS)	Birsa Awas Yojna	500.00	500.00
11	4225-02-796-06(SS)	Birsa Awas Yojna	1,800.00	1,800.00
12	4225-02-796-42(SS)	Construction of Eklavya Model Residential School	1.00	1.00
13	4225-02-796-43(SS)	Scheme for Upliftment of PVTG Villages	400.00	400.00
14	4225-02-796-48(SS)	Construction & Renovation of ITDA, DWO Offices etc	150.00	150.00
15	4225-02-796-50(SS)	Setting up of Library in Hostels	900.00	900.00
16	4225-03-277-02 (CAS)	Major Works-Hostel for Boys/Girls Students (Central Share)	5.00	5.00
17	4225-03-277-02 (CAS)	Major Works-Hostel for Boys/Girls Students (State Share)	5.00	5.00
18	4225-03-277-08(SS)	Setting up of Library in Hostels	150.00	150.00
19	4225-03-796-02 (CAS)	Major Works-Hostel for Boys/Girls Students (Central Share)	5.00	5.00
20	4225-03-796-02 (CAS)	Major Works-Hostel for Boys/Girls Students (State Share)	5.00	5.00
21	4225-03-796-06(SS)	Renovation and construction of Residential School	2,450.00	2,450.00
22	4225-03-796-08(SS)	Setting up of Library in Hostels	50.00	50.00
Total (Capital)			**11,562.00**	**11,562.00**
Grand Total (Revenue+Capital)			**34,332.57**	**34,332.57**

APPENDIX – 2.18
(Refer Paragraphs 2.7.4)
Non-utilisation of funds

(₹ in crore)

Sl. No.	Head	Scheme	FY 2023-24		FY 2024-25	
			Grant	Saving (%)	Grant	Savings (%)
1	2225-01-789-A4	Post Matric Scholarship for Schedule Caste (CASC)	45.00	45.00 (100%)	45.00	44.65 (99.22%)
2	2225-01-789-AO	Pradhan Mantri Anusuchit Jaati Abhyuday Yojna(CSS)	30.00	30.00 (100%)	30.00	30.00 (100%)
3	2225-01-789-A2	Scheduled Caste Hostel Nutrition Scheme (SS)	4.00	4.00 (100%)	4.50	4.50 (100%)
4	2225-01-789-A3	Pre-Matric Scholarship for Schedule Caste (CASC)	16.50	16.50 (100%)	22.50	22.50 (100%)
5	2225-02-277-01	Grants for Special Centre Assistance (Additional Central Assistance) (CSS)	5.00	5.00 (100%)	10.00	10.00 (100%)
6	2225-02-277-98	Shaheed Gram Vikas Yojna (SS)	2.00	2.00 (100%)	2.00	2.00 (100%)
7	2225-02-277-AE	Scheduled Tribe Hostel Nutrition Scheme (SS)	2.00	2.00 (100%)	2.00	2.00 (100%)
8	2225-02-796-01	Grants for Special Centre Assistance (Additional Central Assistance) (CSS)	77.00	77.00 (100%)	100.00	100.00 (100%)
9	2225-02-796-A7	Conservation cum Development (CCD)-PVTGs (CSS)	1.00	1.00 (100%)	10.00	10.00 (100%)
10	2225-02-796-AE	Scheduled Tribe Hostel Nutrition Scheme (SS)	10.00	10.00 (100%)	10.00	10.00 (100%)
11	2225-03-277-93	Backward Class Hostel Nutrition Scheme (SS)	1.50	1.50 (100%)	1.50	1.50 (100%)
12	4225-01-789-22	Setting up of Library in Hostels (SS)	4.00	4.00 (100%)	4.50	4.50 (100%)
13	4225-02-277-43	Scheme for Upliftment of PVTG Villages (SS)	1.00	1.00 (100%)	1.00	1.00 (100%)
14	4225-02-277-48	Construction & Renovation of ITDA, DWO Offices etc (SS)	0.70	0.70 (100%)	1.00	1.00(100%)
15	4225-02-277-49	Construction of Hostel for Students of Schedule Tribes (SS)	30.00	30.00 (100%)	30.00	30.00 (100%)
16	4225-02-277-50	Setting up of Library in Hostels (SS)	2.00	2.00 (100%)	2.00	2.00 (100%)
17	4225-02-796-43	Scheme for Upliftment of PVTG Villages (SS)	4.00	4.00 (100%)	4.00	4.00 (100%)
18	4225-02-796-48	Construction & Renovation of ITDA, DWO Offices etc (SS)	1.30	1.30 (100%)	1.50	1.50 (100%)
19	4225-02-796-50	Setting up of Library in Hostels (SS)	10.00	10.00 (100%)	9.00	9.00 (100%)
20	4225-03-277-08	Setting up of Library in Hostels (SS)	1.50	1.50 (100%)	1.50	1.50 (100%)
		Total	**248.50**	**248.50 (100%)**	**292.00**	**291.65 (99.88%)**

APPENDIX – 2.19
(Refer Paragraphs 2.7.5)
Lapse amount due to non-surrender of savings

(₹ in lakh)

Sl. No.	Head	Original	Supple-mentary	Total	Expenditure	Savings	Reappro-priation/ Surrender	Lapse
1	2210-01-001-49	6,200.00	4,000.00	10,200.00	9,212.62	987.38	0.00	987.38
2	2210-01-001-86	100.06	18.00	118.06	109.18	8.88	0.65	8.23
3	2210-01-001-94	2,300.00	2,800.00	5,100.00	5,044.13	55.87	0.00	55.87
4	2210-01-001-95	3,500.00	0.00	3,500.00	1,124.35	2,375.65	2,115.19	260.46
5	2210-01-001-A4	5,673.71	224.43	5,898.14	4,522.99	1,375.15	0.00	1,375.15
6	2210-01-001-A8	2,000.00	0.00	2,000.00	682.41	1,317.59	1,072.06	245.53
7	2210-01-103-39	43,896.00	0.00	43,896.00	25,123.00	18,773.00	5,708.34	13,064.66
8	2210-01-103-A1	8,526.19	0.00	8,526.19	1,834.23	6,691.96	6,419.35	272.61
9	2210-01-103-A1	5,688.19	0.00	5,688.19	1,105.94	4,582.25	4,283.63	298.62
10	2210-01-110-66	3,880.67	0.00	3,880.67	3,500.77	379.90	304.53	75.37
11	2210-01-110-71	3,500.00	1,500.00	5,000.00	3,225.13	1,774.87	1,271.92	502.95
12	2210-01-110-89	30,518.88	0.00	30,518.88	9,992.90	20,525.98	20,410.14	115.84
13	2210-01-110-91	13,020.00	0.00	13,020.00	3,798.83	9,221.17	7,952.00	1,269.17
14	2210-01-110-91	8,680.00	0.00	8,680.00	2,532.55	6,147.45	5,301.33	846.12
15	2210-01-110-A3	27,403.14	4,310.06	31,713.20	27,203.00	4,510.20	0.00	4,510.20
16	2210-01-110-AB	0.00	11,650.00	11,650.00	10,130.34	1,519.66	0.00	1,519.66
17	2210-01-789-49	1,200.00	0.00	1,200.00	1,194.82	5.18	0.00	5.18
18	2210-01-789-66	500.00	0.00	500.00	499.39	0.61	0.00	0.61
29	2210-01-789-91	2,520.00	0.00	2,520.00	758.51	1,761.49	1,519.25	242.24
20	2210-01-789-91	1,680.00	0.00	1,680.00	505.67	1,174.33	1,012.83	161.50
21	2210-01-796-49	2,600.00	0.00	2,600.00	2,581.87	18.13	0.00	18.13
22	2210-01-796-66	3,500.00	0.00	3,500.00	2,957.21	542.79	328.90	213.89
23	2210-01-796-69	5,000.00	0.00	5,000.00	4,990.79	9.21	2.68	6.53
24	2210-01-796-71	1,500.00	0.00	1,500.00	1,368.73	131.27	0.00	131.27
25	2210-01-796-85	800.00	34.62	834.62	533.13	301.49	23.77	277.72
26	2210-01-796-89	12,798.24	0.00	12,798.24	1,971.46	10,826.78	10,821.49	5.29
27	2210-01-796-91	5,460.00	0.00	5,460.00	1,969.38	3,490.62	3,301.75	188.87
28	2210-01-796-91	3,640.00	0.00	3,640.00	1,312.92	2,327.08	2,201.17	125.91
29	2210-01-796-94	700.00	0.00	700.00	651.31	48.69	0.00	48.69
30	2210-01-796-A8	500.00	0.00	500.00	435.65	64.35	6.94	57.41
31	2210-02-101-24	63.07	20.13	83.20	80.63	2.57	0.00	2.57
32	2210-02-101-31	1,463.91	985.17	2,449.08	2,162.84	286.24	0.00	286.24
33	2210-02-200-02	268.80	227.30	496.10	445.50	50.60	0.00	50.60
34	2210-02-200-04	2.00	0.00	2.00	0.00	2.00	0.00	2.00
35	2210-02-200-13	2.00	0.00	2.00	1.29	0.71	0.00	0.71
36	2210-02-200-23	38.24	30.17	68.41	59.42	8.99	0.00	8.99
37	2210-03-101-02	9,101.71	934.05	10,035.76	7,200.91	2,834.85	0.00	2,834.85
38	2210-03-101-20	700.00	0.00	700.00	65.53	634.47	380.20	254.27
39	2210-03-103-21	47,547.25	296.28	47,843.53	37,181.09	10,662.44	0.00	10,662.44
40	2210-03-110-04	6,959.55	3.40	6,962.95	4,452.49	2,510.46	0.00	2,510.46
41	2210-03-796-20	300.00	0.00	300.00	144.04	155.96	24.60	131.36
42	2210-04-101-03	440.60	174.19	614.79	514.00	100.79	0.00	100.79
43	2210-04-102-01	166.40	0.00	166.40	86.96	79.44	0.00	79.44
44	2210-04-103-01	63.24	4.14	67.38	52.19	15.19	0.00	15.19
45	2210-05-105-04	50.00	6.00	56.00	47.71	8.29	0.00	8.29
46	2210-05-105-39	11,352.49	129.84	11,482.33	9,488.63	1,993.70	0.00	1,993.70
47	2210-06-001-26	953.68	0.25	953.93	681.62	272.31	0.00	272.31
48	2210-06-101-10	1,521.33	0.00	1,521.33	1,072.31	449.02	245.68	203.34
49	2210-06-101-13	293.61	12.67	306.28	205.02	101.26	0.00	101.26
50	2210-06-101-25	8,310.80	5,824.54	14,135.34	10,796.96	3,338.38	0.00	3,338.38
51	2210-06-102-01	306.86	30.21	337.07	294.83	42.24	0.00	42.24
52	2210-06-104-24	727.81	275.85	1,003.66	743.77	259.89	0.00	259.89
53	2210-06-106-01	402.58	0.00	402.58	393.40	9.18	0.00	9.18
54	2211-00-103-01	635.76	7.16	642.92	604.90	38.02	0.00	38.02
55	2251-00-090-07	595.48	54.08	649.56	584.83	64.73	0.00	64.73

Sl. No.	Head	Original	Supple-mentary	Total	Expenditure	Savings	Reappro-priation/ Surrender	Lapse
56	4210-01-110-26	250.00	9.00	259.00	133.36	125.64	0.00	125.64
57	4210-01-110-45	46,500.00	6,921.74	53,421.74	30,082.01	23,339.73	20,000.00	3,339.73
58	4210-01-110-48	15,000.00	0.00	15,000.00	3,413.86	11,586.14	10,753.60	832.54
59	4210-01-200-46	300.00	0.00	300.00	246.96	53.04	9.47	43.57
60	4210-01-796-26	50.00	0.00	50.00	42.82	7.18	0.00	7.18
61	4210-01-796-45	10,500.00	0.00	10,500.00	7,342.05	3,157.95	3,135.01	22.94
62	4210-01-796-46	200.00	0.00	200.00	182.40	17.60	0.00	17.60
63	4210-01-796-48	5,000.00	0.00	5,000.00	814.79	4,185.21	4,035.79	149.42
64	4210-03-200-08	923.89	0.00	923.89	12.31	911.58	856.92	54.66
65	4210-03-789-11	120.00	0.00	120.00	0.00	120.00	0.00	120.00
Total		**3,78,396.14**	**40,483.28**	**418,879.42**	**2,50,504.64**	**1,68,374.78**	**113,499.19**	**54,875.59**
Offset by excess expenditure								
1	2210-01-103-39	65,844.00	0.00	65,844.00	59,027.66	6,816.34	19,881.00	-13,064.66
2	2210-01-110-69	15,000.00	10,000.00	25,000.00	24,845.07	154.93	554.28	-399.35
3	2210-02-101-01	0.00	0.00	0.00	0.01	-0.01	0.00	-0.01
4	2210-03-103-01	0.00	0.00	0.00	0.11	-0.11	0.00	-0.11
5	2210-03-103-03	0.00	0.00	0.00	5.45	-5.45	0.00	-5.45
6	2210-05-105-25	0.00	0.00	0.00	1.54	-1.54	0.00	-1.54
7	4210-01-796-47	300.00	0.00	300.00	300.00	0.00	0.16	-0.16
Total		**81,144.00**	**10,000.00**	**91,144.00**	**84,179.84**	**6,964.16**	**20,435.44**	**-13,471.28**
Grand Total		**4,59,540.14**	**50,483.28**	**5,10,023.42**	**3,34,684.48**	**1,75,338.94**	**1,33,934.63**	**41,404.31**

Source: Appropriation accounts 2024-25.

APPENDIX – 2.20
(Refer Paragraphs 2.7.6)
Surrender of fund at the end of the financial year

(₹ in lakh)

Sl. No.	Name of Districts	Name of Offices	No. of sub-heads on which surrenders made	Allotment	Expenditure	Surrender	Percentage	Date of Surrender
1	Dhanbad	Sadar Hospital	03	0.37	0.12	0.25	65 to 100	29.03.2025
		S.N.M Medical College Hospital	01	95.00	51.73	43.27	46	29.03.2025
2	Khunti	Civil Surgeon-cum-CMO	05	338.44	188.18	150.26	36 to 100	31.03.2025
		Sadar Hospital	01	3.27	1.62	1.65	50	31.03.2025
3	Jamshedpur	Civil Surgeon-cum-CMO	08	48.68	3.39	45.29	38 to 100	29.03.2025
		Sadar Hospital	03	45.81	25.06	20.75	45 to 100	29.03.2025
		M.G.M Medical College	07	39.00	8.58	30.42	44 to 100	11.03.2025 & 28.03.2025
		M.G.M Medical College Hospital	08	1,323.21	539.16	784.05	36 to 100	29.03.2025
4	Saraikela-Kharsawan	Civil Surgeon-cum-CMO	12	430.13	115.71	314.42	46 to 100	29.03.2025
		Sadar Hospital	04	75.59	11.18	64.41	85 to 100	29.03.2025
5	Hazaribag	Civil Surgeon-cum-CMO	16	76.25	2.02	74.23	49 to 100	31.03.2025
		Sheikh Bhikhari Medical College	04	1,160.96	654.68	506.28	33 to 81	29.03.2025
		Sheikh Bhikhari Medical College Hospital	03	333.52	222.05	111.47	29 to 100	28.03.2025
6	Gumla	Civil Surgeon-cum-CMO	02	0.93	0.00	0.93	100	26.03.2025
		Sadar Hospital	02	1.35	0.65	0.70	24 & 100	31.03.2025
7	Bokaro	Civil Surgeon-cum-CMO	04	0.92	0.00	0.92	100	04.03.2025 &17.03.2025
8	Ranchi	Civil Surgeon-cum-CMO	10	819.14	55.41	763.73	36 to 100	29.03.2025
		Sadar Hospital	01	8.48	3.41	5.06	60	29.03.2025
Total			**94**	**4,801.05**	**1,882.95**	**2,918.09**	**60**	

APPENDIX – 2.21
(Refer Paragraphs 2.7.10)
Amount parked in bank accounts

(₹ in lakh)

Sl. No.	District	Name of Offices	Purposes	Balance as on 31 March 2025	Remarks
1	Dhanbad	Civil Surgeon-cum-CMO	Clinical Esttt.	89.61	Out of total balance ₹ 56.63 lakh was unutilised for more two FY
			PC & PNDT	33.13	Out of total balance ₹ 5.29 lakh was unutilised for more two FY
		SNM Medical College		111.76	₹ 77.86 lakh out of total balance remained unutilised since March 2021 (more than four years).
				1,228.75	₹ 1,128.62 lakh out of total balance remained unutilised since March 2021 (more than four years).
		SNM Medical College Hospital	Misc.	52.96	Balance amount was unutilised and parked in bank account for more than five years
			Construction of TRAUMA Centre	124.75	
2	Khunti	Sadar Hospital	…..	2.37	As per statement balance amount was unutilised for more than seven years.
3	Jamshedpur	Civil Surgeon-cum-CMO	Misc. heads	430.08	Out of total balance, ₹ 10.67 lakh was unutilised for more than three years.
			-----	0.11	Interest amount
			-----	1.61	Interest amount
			Atal Muhallah Clinic	22.07	Out of balance amount, ₹ 12.95 lakh as interest.
4	Saraikela-Kharsawan	Civil Surgeon-cum-CMO	PM ABHIM (Const. of Building less Health Sub Centre *etc.*)	381.04	₹ 1,301.96 lakh was received during Feb' 23 to July'23. Out of which ₹ 330.11 lakh remains balance (from more than ten years) and ₹ 50.93 lakh credited as interest as of March 2025.
			Misc. Heads (PVTG, RSM *etc.*)	264.75	₹ 10.24 lakh was received on September 2023 under PVTG. Remaining amount pertaining to other heads has been spent and is being spent during FY 2025-26.
5	Hazaribag	Civil Surgeon-cum-CMO	Critical disease	17.21	Out of total balance ₹ 16.98 lakh was unutilised for more than two years which is refund from hospital.
			TRAUMA Centre	152.03	₹ 25.20 lakh was balance under ambulance, Civil work, Equipment & communication (carried from more than ten years) and balance ₹ 126.83 lakh credited as interest as of Sept. 2024.
			PC&PNDT	24.00	out of balance amount ₹ 23.49 lakh carried from March 23 (more than two years)
			Clinical Estt	32.81	Out of balance amount, ₹ 30.52 lakh was unutilised from more than one year.
6	Bokaro	Civil Surgeon-cum-CMO	Refund from hospitals under Mukhya Mantri Gamphir Bimari Yojana	28.59 (BoB)	As per cash book (CB) ₹ 67.21 lakh was unutilised for more than three years.
				137.64 (Axis Bank)	
			PC & PNDT	16.31	As per cash book (CB) ₹ 10.95 lakh was unutilised for more than eight years.
			PC & PNDT	26.88	
			Interest Amount	1.81	As per CB, interest credited as on January 22 was ₹ 6.47 lakh.
			Interest Amount	4.02	
			Clinical Estb.	42.06	As per CB ₹ 13.54 lakh was unutilised for more than five years.
			Covid-19	1.52	As per CB, balance is carried from November-2020
		Sadar Hospital	Interest	0.31	
7	Gumla	Civil Surgeon-cum-CMO	Clinical Estt.	9.15	₹ 8.06 lakh was carried from more than one year
8	Ranchi	Civil Surgeon-cum-CMO	PC & PNDT	129.25	Out of balance amount ₹ 101.68 lakh was carried from October 2021.
Total				**3,366.58**	

APPENDIX – 2.22
(Refer Paragraphs 2.7.11)
Provisions and expenditure of funds provided under 15th FC

(₹ in crore)

Sl. No.	Name of Offices/DDOs	2021-22	2022-23	2023-24	2024-25	Total	Expenditure	Balance	Remarks
1	CS-cum-CMO, Dhanbad	3.81	0.00	3.68	8.53	16.01	2.98	13.03	Balance ₹ 12.21 crore was kept in PNB bank
2	CS-cum-CMO, Khunti	2.65	1.88	0.74	0.00	5.27	1.80	3.47	Balance ₹ 3.47 crore including interest was kept in ICICI Bank
3	CS-cum-CMO, Jamshedpur	0.00	4.93	4.84	7.72	17.49	2.89	14.60	Balance ₹ 14.60 crore with interest ₹ 0.38 crore was kept in IDBI bank
4	CS-cum-CMO, Saraikela	0.00	3.34	3.57	2.15	9.06	0.00	9.06	₹ 3.34 crore with interest ₹ 0.22 crore kept in BoI bank and ₹ 5.72 crore with interest ₹ 0.10 was kept in BoB bank
5	CS-cum-CMO, Hazaribag	---	----	---	---	---	---	---	Not provided to audit
6	CS-cum-CMO, Gumla	0.00	1.43	7.17	1.25	9.85	6.40	3.45	₹ 3.45 crore with interest ₹ 0.18 crore kept in IDBI bank
7	CS-cum-CMO, Bokaro	3.01	0.00	4.29	6.07	13.37	2.03	11.34	₹ 11.34 crore with interest ₹ 0.36 crore kept in IDBI bank & HDFC bank
8	CS-cum-CMO, Ranchi	0.00	0.00	16.90	7.76	24.66	6.52	18.14	Balance was kept in PNB bank & BoI with interest.
Total		**9.47**	**11.58**	**41.19**	**33.48**	**95.71**	**22.62**	**73.09**	

APPENDIX – 2.23
(Refer Paragraphs 2.7.14)
Prescribed form not used for withdrawal of funds

(₹ in lakh)

<table>
<tr><th>Name of Offices</th><th>Sub-heads</th><th>Prescribed form under JTC rule for withdrawal</th><th>Form Used for withdrawal</th><th>Amount drawn</th><th>Remarks</th></tr>
<tr><td>CS-cum-CMO, Dhanbad</td><td>Particularly Vulnerable Tribal Groups (PVTG)</td><td>JTC form 26 (AC bill) under JTC Rule 184</td><td>JTC form 51 (Miscellaneous bill)</td><td>9.84</td><td>As per department instruction, the amount should be drawn through AC bills</td></tr>
<tr><td>SNM Medical College, Dhanbad</td><td>Medical College & 100 bedded Hospitals Infrastructure</td><td>JTC form 26 (AC bill) under JTC Rule 184</td><td>JTC form 25 (Fully vouched contingent bill)</td><td>110.00</td><td>As per resolution 361 (9) dated 31.07.24, the funds should be drawn through AC bills.</td></tr>
<tr><td>CS-cum-CMO, Jamshedpur</td><td>Mukhyamantri Gambhir Bimari Yojana (grant-in-aid)</td><td>JTC form 41 (Grant-in-aid) under JTC Rule 261</td><td>JTC form 25 (Fully Vouched Contingent Bill)</td><td>3.99</td><td></td></tr>
<tr><td>MGM Medical College Hospital, Jamshedpur</td><td>Grants-in-aid (Stipend/scholarship)</td><td>JTC form 41 (Grant-in-aid) under JTC Rule 261</td><td>JTC form 25 (Fully Vouched Contingent Bill)</td><td>502.00</td><td></td></tr>
<tr><td rowspan="2">MGM Medical College, Jamshedpur</td><td>Grants-in-aid (Stipend/scholarship)</td><td>JTC form 41 (Grant-in-aid) under JTC Rule 261</td><td>JTC form 25 (Fully Vouched Contingent Bill)</td><td>684.45</td><td></td></tr>
<tr><td>Medical College & 100 bedded Hospitals Infrastructure</td><td>JTC form 26 (AC bill) under JTC Rule 184</td><td>JTC form 51 (Miscellaneous bill)</td><td>500.00</td><td>As per resolution 361 (9) dated 31.07.24, funds should be drawn through AC bills.</td></tr>
<tr><td>CS-cum-CMO, Saraikela-Kharsawan</td><td>Mukhyamantri Gambhir Bimari Yojana (Grants-in-aid)</td><td>JTC form 41 (Grant-in-aid) under JTC Rule 261</td><td>JTC form 25 (Fully Vouched Contingent Bill)</td><td>150.57</td><td></td></tr>
<tr><td>CS-cum-CMO, Hazaribag</td><td rowspan="4">Mukhyamantri Gambhir Bimari Yojana (Grants-in-aid)</td><td rowspan="4">JTC form 41 (Grant-in-aid) under JTC Rule 261</td><td rowspan="4">JTC form 25 (Fully Vouched Contingent Bill)</td><td>782.40</td><td></td></tr>
<tr><td>CS-cum-CMO, Gumla</td><td>548.19</td><td></td></tr>
<tr><td>CS-cum-CMO, Bokaro</td><td>569.65</td><td></td></tr>
<tr><td rowspan="2">CS-cum-CMO, Ranchi</td><td>504.43</td><td></td></tr>
<tr><td>Grant-in-aid (Stipend/scholarship)</td><td>JTC form 41 (Grant-in-aid) under JTC Rule 261</td><td>JTC form 25 (Fully Vouched Contingent Bill)</td><td>3.62</td><td></td></tr>
<tr><td colspan="4">Total</td><td>4,369.14</td><td></td></tr>
</table>

APPENDIX – 3.1
(Refer paragraph 3.2.2)
Details of contribution and investment under Defined Contributory Pension Scheme

(₹ in crore)

Years	Receipts				Disbursement (Transferred to NSDL)	Short transfer (-) / Excess transfer (+)
	Opening Balance	Employees' share	Government contribution	Total		
1	2	3	4	5	6	7 (6-5)
2008-09	0.00	13.20	0.00	13.20	0.84	-12.36
2009-10	13.20	51.69	59.00	110.69	118.20	7.51
2010-11	5.69	45.19	68.86	114.05	107.17	-6.88
2011-12	12.57	70.89	58.98	129.87	125.72	-4.15
2012-13	16.71	106.48	110.01	216.49	219.79	3.30
2013-14	13.41	138.36	133.44	271.80	266.65	-5.15
2014-15	18.56	168.77	171.70	340.47	343.17	2.70
2015-16	15.86	212.57	214.57	427.14	428.87	1.73
2016-17	14.13	284.84	289.44	574.28	578.70	4.42
2017-18	9.70	386.30	383.16	769.46	765.63	-3.83
2018-19	13.52	425.66	427.31	852.97	853.86	0.89
2019-20	12.64	522.43	496.27	1,018.70	991.78	-26.92
2020-21	39.55	566.86	582.16	1,149.02	1,163.24	14.22
2021-22	25.33	637.17	820.53	1,457.70	1,458.88	1.18
2022-23	24.15	341.30	400.85	742.15	687.36	-54.79
2023-24	78.94	4.61	7.66	12.27	11.94	-0.33
2024-25	79.27	5.29	200.00	205.29	260.69	55.40
TOTAL		**3,984.61**	**4,427.94**	**8,410.55**	**8,388.49**	**-22.06**

APPENDIX – 3.2
(Refer paragraph 3.4.1)
Outstanding DC Bills in Grant no. 20

(in ₹)

Sl. No.	District	Office Name	Year	Heads	AC bill No.	Date	AC Amount	DC bill submitted	Outstanding AC amount for submission of DC
1	Dhanbad	SNM Medical College Hospital	2009-10	4210	641/09-10	20-03-2010	7,00,000.00	6,30,210.00	69,790.00
2	Khunti	CS-cum-CMO	2012-13	2210	12/23/2013	31-03-2013	9,04,166.00	0.00	9,04,166.00
			2015-16	2210	19/15-16	19-02-2016	1,50,00,000.00	68,55,793.00	81,44,207.00
			2016-17	2210	29/16-17	31-03-2017	88,81,627.00	88,63,380.00	18,247.00
			2021-22	2210	206/21-22	10-03-2022	6,67,200.00	0.00	6,67,200.00
			2023-24	2210	83/23-24	08-11-2023	10,24,000.00	0.00	10,24,000.00
			2024-25	2210	214/24-25	01-03-2025	9,84,000.00	0.00	9,84,000.00
3	Jamshedpur	CS-cum-CMO	2004-05	4210	49/04-05	08-11-2001	17,17,197.00	16,72,400.00	44,797.00
			2023-24	2210	144/23-24	09-11-2023	1,54,19,000.00	1,23,40,142.00	30,78,858.00
		MGM Medical College Hospital	2006-07	4210	305/06-07	31-03-2007	31,09,376.00	0.00	31,09,376.00
					312/06-07	31-03-2007	3,28,044.00	0.00	3,28,044.00
					169/06-07	26-12-2006	6,84,380.00	0.00	6,84,380.00
					128/06-07	12-10-2006	9,80,920.00	0.00	9,80,920.00
					168/06-07	28-12-2006	10,43,900.00	0.00	10,43,900.00
					191/06-07	21-12-2006	5,51,488.00	0.00	5,51,488.00
					311/06-07	31-03-2007	11,02,400.00	0.00	11,02,400.00
					208/06-07	21-03-2007	25,00,350.00	0.00	25,00,350.00
			2007-08	4210	171/07-08	10-12-2007	1,28,10,000.00	0.00	1,28,10,000.00
					172/07-08	15-11-2007	23,48,104.00	0.00	23,48,104.00
					370/07-08	28-03-2008	5,53,488.00	0.00	5,53,488.00
					397/07-08	31-03-2008	12,16,800.00	0.00	12,16,800.00
					337/07-08	18-03-2008	11,96,000.00	0.00	11,96,000.00
					338/07-08	18-03-2008	25,59,856.00	0.00	25,59,856.00
					396/07-08	31-03-2008	1,45,579.00	0.00	1,45,579.00
			2010-11	2210	61	14-07-2010	92,536.00	0.00	92,536.00
		MGM Medical College	2004-05	4210	190	18-02-2005	1,01,42,190.00	0.00	1,01,42,190.00
			2007-08	4210	49/07-08	16-10-2007	12,65,526.00	11,24,483.00	1,41,043.00
			2007-08	4210	144/07-08	27-11-2007	9,88,000.00	0.00	9,88,000.00
			2017-18	4210	184/2017-2018	05-02-2018	4,22,12,254.00	2,32,85,466.00	1,89,26,788.00
			2016-17	2210	211/2016-2017	31-03-2017	3,00,00,000.00	1,34,18,444.40	1,65,81,555.60
4	Saraikela-Kharsawan	CS-cum-CMO	2011-12	2210	47/2001	31-03-2012	28,30,658.00	0.00	28,30,658.00
				2210	46/2011	31-03-2012	4,67,382.00	0.00	4,67,382.00
				2210	50/2011	31-03-2012	94,568.00	0.00	94,568.00
				2210	51/2011	31-03-2012	4,33,525.00	0.00	4,33,525.00
			2014-15	2210	29/2014-15	27-03-2015	2,00,00,000.00	1,30,22,032.00	69,77,968.00
			2023-24	2210	88/2023-24	02-09-2023	10,24,000.00	0.00	10,24,000.00
5	Hazaribag	CS-cum-CMO	2006-07	4210	85/06-07	28-03-2007	5,58,447.00	0.00	5,58,447.00
			2007-08	2210	69/07-08	12-12-2007	6,300.00	0.00	6,300.00
			2023-24	2210	156/23-24	06-11-2023	10,24,000.00	0.00	10,24,000.00
		Sheikh Bhikhari Medical College	2023-24	4210	185/23-24	20-03-2024	2,49,38,610.00	2,47,34,315.00	2,04,295.00
6	Gumla	CS-cum-CMO	2007-08	2210	24/2007-08	28-11-2007	6,300.00	0.00	6,300.00
			2015-16	4210	57/15-16	31-03-2016	4,34,200.00	4,29,760.00	4,440.00
			2016-17	4210	48/16-17	31-03-2017	13,63,000.00	13,55,039.00	7,961.00
			2022-23	2210	375/22-23	31-03-2023	20,48,000.00	13,07,674.00	7,40,326.00
			2024-25	2210	298/24-25	28-02-2025	19,68,000.00	0.00	19,68,000.00
		Sadar Hospital	2004-05	2210	69/04-05	28-12-2004	5,000.00	0.00	5,000.00
7	Ranchi	CS-cum-CMO	2021-22	2210	505/21-22	25-02-2022	78,56,400.00	78,34,096.00	22,304.00
			2022-23		126/22-23	21-06-2022	10,79,291.00	10,35,100.00	44,191.00
			2023-24		300/23-24	21-11-2023	20,48,000.00	0.00	20,48,000.00
			2024-25		352/24-25	20-03-2025	19,68,000.00	0.00	19,68,000.00
Total							**23,12,82,062.00**	**11,79,08,334.40**	**11,33,73,727.60**

APPENDIX – 3.3
(Refer paragraph 3.4.1.1)
Drawal of AC bills at the end of financial year

(in ₹)

District	Office	FY	MH	AC bill no.	AC bill date	AC bill amount	Balance amount
Dhanbad	Civil Surgeon-cum-CMO	2013-14	2210	55/13-14	30-03-2014	1,84,13,266.00	0.00
		2021-22	2210	258/21-22	31-03-2022	68,34,000.00	0.00
	S.N.M. Medical College	2007-08	4210	194/2007-08	26-03-2008	18,34,716.00	0.00
		2007-08	4210	204/2007-08	26-03-2008	10,53,000.00	0.00
		2007-08	4210	205/2007-08	26-03-2008	6,18,566.00	0.00
		2007-08	4210	203/2007-08	26-03-2008	4,78,400.00	0.00
		2007-08	4210	210/2007-08	27-03-2008	33,01,974.00	0.00
		2007-08	4210	225/2007-08	27-03-2008	1,68,480.00	0.00
		2007-08	4210	224/2007-08	27-03-2008	16,31,448.00	0.00
		2007-08	4210	231/2007-08	29-03-2008	79,481.00	0.00
		2007-08	4210	234/2007-08	29-03-2008	85,321.00	0.00
		2007-08	4210	233/2007-08	29-03-2008	4,96,080.00	0.00
		2007-08	4210	235/2007-08	29-03-2008	2,24,106.00	0.00
		2007-08	4210	236/2007-08	29-03-2008	25,281.00	0.00
Khunti	Civil Surgeon-cum-CMO	2011-12	2210	11/30/2012	31-03-2012	33,200.00	0.00
		2012-13	2210	12/23/2013	31-03-2013	9,04,166.00	9,04,166.00
		2013-14	2210	23/13-14	27-03-2014	1,16,66,682.00	0.00
		2014-15	2210	38/2014-15	31-03-2015	1,50,00,000.00	0.00
		2016-17	2210	29/16-17	31-03-2017	88,81,627.00	18,247.00
		2021-22	2210	206/21-22	10-03-2022	6,67,200.00	6,67,200.00
		2024-25	2210	214/24-25	01-03-2025	9,84,000.00	9,84,000.00
Jamshedpur	Civil Surgeon-cum-CMO	2006-07	2210	72/06-07	31-03-2007	16,65,000.00	0.00
		2012-13	2210	yc/151/12-13	31-03-2013	16,39,000.00	0.00
		2013-14	2210	yc/89/13-14	31-03-2014	41,66,666.00	0.00
		2021-22	2210	433/21-22	23-03-2022	84,70,000.00	0.00
		2022-23	2210	392/22-23	06-03-2023	1,81,69,600.00	0.00
	MGM Medical College	2006-07	4210	271/06-07	28-03-2007	39,50,000.00	0.00
			4210	268/06-07	28-03-2007	2,61,000.00	0.00
			4210	270/06-07	28-03-2007	7,83,941.00	0.00
			4210	201/06-07	19-03-2007	32,61,572.00	0.00
		2007-08	4210	236/07-08	26-03-2008	48,37,244.00	0.00
			4210	250/07-08	28-03-2008	65,76,370.00	0.00
		2008-09	4210	296/08-09	31-03-2009	7,63,011.00	0.00
		2009-10	2210	233	22-02-2010	4,62,960.00	0.00
			2210	225	22-02-2010	55,500.00	0.00
			2210	274	16-03-2010	22,228.00	0.00
			2210	266	16-03-2010	55,500.00	0.00
			2210	284	16-03-2010	2,31,480.00	0.00
			2210	267	11-03-2010	15,475.00	0.00
			2210	277	13-03-2010	1,99,092.00	0.00
			2210	227	22-02-2010	4,00,000.00	0.00
			2210	228	22-02-2010	85,358.00	0.00
			2210	286	19-03-2010	5,922.00	0.00
			2210	269	11-03-2010	10,150.00	0.00
		2011-12	2210	296/11-12	31-03-2012	5,00,00,000.00	0.00
		2016-17	2210	211/16-17	31-03-2017	3,00,00,000.00	1,65,81,556.00
	MGM Medical College Hospital	2004-05	2210	348	13-03-2005	96,61,000.00	0.00
		2005-06	2211	57	28-03-2006	10,000.00	0.00
			2211	56	28-03-2006	10,000.00	0.00
			2211	58	28-03-2006	10,000.00	0.00
		2006-07	4210	305/06-07	31-03-2007	31,09,376.00	31,09,376.00
			4210	312/06-07	31-03-2007	3,28,044.00	3,28,044.00
			4210	311/06-07	31-03-2007	11,02,400.00	11,02,400.00
			4210	208/06-07	21-03-2007	25,00,350.00	25,00,350.00
		2007-08	4210	370/07-08	28-03-2008	5,53,488.00	5,53,488.00
			4210	397/07-08	31-03-2008	12,16,800.00	12,16,800.00
			4210	330/07-08	18-03-2008	20,00,000.00	-

District	Office	FY	MH	AC bill no.	AC bill date	AC bill amount	Balance amount
			4210	337/07-08	18-03-2008	11,96,000.00	11,96,000.00
			4210	338/07-08	18-03-2008	25,59,856.00	25,59,856.00
			4210	396/07-08	31-03-2008	1,45,579.00	1,45,579.00
		2008-09	4210	395/08-09	30-03-2009	40,09,586.00	0.00
Hazaribag	Civil Surgeon-cum-CMO	2011-12	2210	334/21-22	31-03-2022	12,44,400.00	0.00
	Sheikh Bhikhari Medical College	2023-24	4210	185/23-24	20-03-2024	2,49,38,610.00	2,04,295.00
Saraikela-Kharsawan	Civil Surgeon-cum-CMO	2011-12	2210	47/2001	31-03-2012	28,30,658.00	28,30,658.00
			2210	46/2011	31-03-2012	4,67,382.00	4,67,382.00
			2210	50/2011	31-03-2012	94,568.00	94,568.00
			2210	45/2011	31-03-2012	30,70,450.00	0.00
			2210	51/2011	31-03-2012	4,33,525.00	4,33,525.00
		2012-13	2210	Dec-12	26-03-2013	30,00,000.00	0.00
		2013-14	2210	32/2013-14	05-03-2014	60,00,000.00	0.00
		2014-15	2210	29/2014-15	27-03-2015	2,00,00,000.00	69,77,968.00
		2015-16	4210	50/2015-16	31-03-2016	49,00,000.00	0.00
		2021-22	2210	336/2021-22	28-03-2022	20,01,600.00	0.00
		2016-17	4210	49/2016-17	31-03-2017	18,60,000.00	0.00
		2015-16	2210	52/2015-16	31-03-2016	4,68,333.00	0.00
Gumla	Civil Surgeon-cum-CMO	2013-14	2210	66/2013-14	21-03-2014	1,34,16,666.00	0.00
		2015-16	4210	57/2015-16	31-03-2016	4,34,200.00	4,440.00
		2016-17	4210	48/2016-17	31-03-2017	13,63,000.00	7,961.00
		2022-23	2210	375/2022-23	31-03-2023	20,48,000.00	7,40,326.00
Bokaro	Civil Surgeon	2015-16	4210	41/15-16	18-03-2023	29,30,000.00	0.00
Ranchi	Civil Surgeon-cum-CMO	2012-13	2210	12/2012-13	31-03-2013	52,39,182.00	0.00
		2013-14	2210	7/13-14	31-03-2014	1,56,99,276.00	0.00
		2014-15	2210	73/14-15	31-03-2015	5,00,00,000.00	0.00
		2015-16	2210	94/15-16	16-03-2016	5,00,00,000.00	0.00
		2019-20	2210	736/19-20	31-03-2020	10,00,000.00	0.00
		2024-25	2210	352/24-25	20-03-2025	19,68,000.00	19,68,000.00
Total						**45,32,88,392.00**	**4,55,96,185.00**

APPENDIX – 3.4

(Refer paragraph 3.4.1.2)

Delay submission of DC bills

(in ₹)

Sl. No.	District	Office Name	Heads	AC bill No.	Date (Y-M-D)	AC Amount	Due date of submission of DC Bills	Date of submission of DC bills	DC amount	Delay (y,m,d)
1	Dhanbad	CS-cum-CMO	2210	55/13-14	2014-03-30	1,84,13,266.00	2014-09-30	2016-02-15	1,84,13,266.00	1y4m16d
				258/21-22	2022-03-31	68,34,000.00	2022-09-30	2023-11-28	68,34,000.00	1y1m29d
		Sahid Nirmal Mahato Medical (SNMM) College	4210	194/2007-08	2008-03-26	18,34,716.00	2008-09-30	2019-11-27	18,34,716.00	11y1m28d
			4210	204/2007-08	2008-03-26	10,53,000.00	2008-09-30	2019-11-27	10,53,000.00	11y1m28d
			4210	205/2007-08	2008-03-26	6,18,566.00	2008-09-30	2019-11-27	6,18,566.00	11y1m28d
			4210	203/2007-08	2008-03-26	4,78,400.00	2008-09-30	2019-11-27	4,78,400.00	11y1m28d
			4210	210/2007-08	2008-03-27	33,01,974.00	2008-09-30	2019-11-27	33,01,974.00	11y1m28d
			4210	225/2007-08	2008-03-27	1,68,480.00	2008-09-30	2019-11-27	1,68,480.00	11y1m28d
			4210	224/2007-08	2008-03-27	16,31,448.00	2008-09-30	2019-11-27	16,31,448.00	11y1m28d
			4210	231/2007-08	2008-03-29	79,481.00	2008-09-30	2019-11-27	79,481.00	11y1m28d
			4210	234/2007-08	2008-03-29	85,321.00	2008-09-30	2019-11-27	85,321.00	11y1m28d
			4210	233/2007-08	2008-03-29	4,96,080.00	2008-09-30	2019-11-27	4,96,080.00	11y1m28d
			4210	235/2007-08	2008-03-29	2,24,106.00	2008-09-30	2019-11-27	2,24,106.00	11y1m28d
			4210	236/2007-08	2008-03-29	25,281.00	2008-09-30	2019-11-27	25,281.00	11y1m28d
			2210	322/18-19	2019-02-13	15,71,00,000.00	2019-08-31	2021-08-16	15,71,00,000.00	1y11m16d
		SNMM Hospital	2210	52/10-11	2010-06-04	8,75,729.00	2010-12-31	2015-05-15	8,75,729.00	4y4m14d
			4210	641/09-10	2010-03-20	7,00,000.00	2010-09-30	2022-11-09	6,30,210.00	12y1m10d
2	Khunti	CS-cum-CMO	2210	11/30/2012	2012-03-31	33,200.00	2012-09-30	2013-07-24	33,200.00	0y9m24d
			2210	38/2014-15	2015-03-31	1,50,00,000.00	2015-09-30	2016-02-15	1,50,00,000.00	0y4m16d
			2210	23/13-14	2014-03-27	1,16,66,682.00	2014-09-30	2015-03-20	1,16,66,682.00	0y5m18d
3	Jamshedpur	CS-cum-CMO	2210	72/06-07	2007-03-31	16,65,000.00	2007-09-30	2012-07-18	16,65,000.00	4y9m18d
			2210	54/14-15	2015-02-14	2,00,00,000.00	2015-08-31	2015-11-27	2,00,00,000.00	0y2m27d
			2210	69/15-16	2015-12-03	2,00,00,000.00	2015-06-30	2016-02-17	2,00,00,000.00	0y7m18d
			2210	yc/151/12-13	2013-03-31	16,39,000.00	2013-06-30	2014-03-27	16,39,000.00	0y8m25d
			2210	433/21-22	2022-03-23	84,70,000.00	2022-09-30	2023-05-30	84,70,000.00	0y8m0d
			2210	yc/89/13-14	2014-03-31	41,66,666.00	2014-06-30	2015-01-23	41,66,666.00	0y6m24d
			2210	34/17-18	2017-09-20	2,08,61,500.00	2018-03-31	2018-06-18	2,08,61,500.00	0y2m18d
			2210	392/22-23	2023-03-06	1,81,69,600.00	2023-09-30	2024-09-04	1,81,69,600.00	0y11m5d
		MGM Medical College Hospital	2210	348	2005/03/13	96,61,000.00	2005-09-30	2007-02-28	96,61,000.00	1y4m29d
			4210	330/07-08	2008/03/18	20,00,000.00	2008-09-30	201-07-25	20,00,000.00	4y9m25d
			2211	58	2006/03/28	10,000.00	2006-09-30	2015-03-10	10,000.00	8y5m8d
				57	2006/03/28	10,000.00	2006-09-30	2015-03-10	10,000.00	8y5m8d
				56	2006/03/28	10,000.00	2006-09-30	2015-03-10	10,000.00	8y5m8d
			4210	395/08-09	2009/03/30	40,09,586.00	2009-09-30	2018-03-22	40,09,586.00	8y5m20d
		MGM Medical College	4210	268/06-07	2007/03/28	2,61,000.00	2007-09-30	2015-04-16	2,61,000.00	7y6m17d
			2210	296/11-12	2012/03/31	5,00,00,000.00	2012-09-30	2013-11-26	5,00,00,000.00	1y1m27d
			4210	296/08-09	2009/03/31	7,63,011.00	2009-09-30	2014-09-11	7,63,011.00	4y11m12d
			2210	24	2010/05/19	7,99,130.00	2010-11-30	2015-04-16	7,99,130.00	4y4m17d
			2210	156A	2010/01/19	3,88,659.00	2010-07-31	2015-04-16	3,88,659.00	4y8m16d
			2210	284	2010/03/16	2,31,480.00	2010-09-30	2015-04-16	2,31,480.00	4y6m17d
			4210	271/06-07	2007/03/28	39,50,000.00	2007-09-30	2015-04-16	39,50,000.00	7y6m17d
			4210	236/07-08	2008/03/26	48,37,244.00	2008-09-30	2015-04-16	48,37,244.00	6y6m17d
			4210	175/07-08	2007/12/24	41,64,740.00	2008-06-30	2015-04-16	41,64,740.00	6y9m17d
4	Saraikela-Kharsawan	CS-cum-CMO	2210	45/2011	2012/03/30	30,70,450.00	2012-09-30	2013-03-21	30,70,450.00	0y5m19d
			2210	29/2014-15	2015/03/27	2,00,00,000.00	2015-09-30	2016-02-17	1,30,22,032.00	0y4m18d
			2210	32/2013-14	2014/03/05	60,00,000.00	2014-09-30	2015-03-24	60,00,000.00	0y5m22d
			4210	50/2015-16	3/31/2016	49,00,000.00	9/30/2016	2020-07-17	49,00,000.00	3y9m17d
			2210	52/2015-16	2016/03/31	4,68,333.00	2016-09-30	2019-11-16	4,68,333.00	3y1m17d
			2210	09/2016-17	2016/07/01	1,93,72,000.00	2017-01-31	2023-01-19	1,93,72,000.00	5y11m19d
5	Hazaribag	CS-cum-CMO	2210	37/10-11	2010/11/29	37,50,000.00	2011-05-31	2022-09-11	37,50,000.00	11y3m11d
			2210	38/10-11	2010/11/29	12,50,000.00	2011-05-31	2022-09-11	12,50,000.00	11y3m11d
			2210	21/2012-13	2012-10-19	50,00,000.00	2013-04-30	2013-08-05	50,00,000.00	0y3m6d
			2210	22/2012-13	2012-10-19	50,00,000.00	2013-04-30	2013-08-05	50,00,000.00	0y3m6d
			2210	59/14-15	2015/02/26	3,00,00,000.00	2015-08-31	2016-02-01	3,00,00,000.00	0y5m1d
6	Gumla	CS-cum-CMO	2210	14/2010-11	2010/11/22	4,58,000.00	2011-05-31	2012-07-19	4,58,000.00	1y1m18d
			2210	66/13-14	2014/03/21	1,34,16,666.00	2014-09-30	2019-06-26	1,34,16,666.00	4y8m27d
			2210	11/16-17	2016/06/23	1,86,47,000.00	2016-12-31	2019-07-24	1,86,47,000.00	2y6m23d

Sl. No.	District	Office Name	Heads	AC bill No.	Date (Y-M-D)	AC Amount	Due date of submission of DC Bills	Date of submission of DC bills	DC amount	Delay (y,m,d)
		Sadar Hospital	2210	79/2015-16	2016/03/18	70,26,289.00	2016-09-30	2019-07-18	70,26,289.00	2y9m18d
7	Bokaro	CS-cum-CMO	4210	27	2009/08/20	2,00,00,000.00	2010-02-28	2012-08-28	2,00,00,000.00	2y6m0d
			4210	28	2009/08/20	1,50,00,000.00	2010-02-28	2022-08-06	1,50,00,000.00	12y5m9d
			2210	18	2010/10/07	9,99,500.00	2011-04-30	2016-02-13	9,99,500.00	4y9m14d
			2210	12/15-16	2016/02/26	2,00,00,000.00	2016-08-31	2022-08-23	2,00,00,000.00	5y11m23d
			2210	13/14-15	2014/10/25	2,00,00,000.00	2015-04-30	2016-02-13	2,00,00,000.00	0y9m14d
			4210	41/15-16	2016/03/18	29,30,000.00	2016-09-30	2022-12-03	29,30,000.00	6y2m3d
			2210	214/2023-24	2023/12/06	5,12,000.00	2024-06-30	2024-12-23	5,12,000.00	0y5m23d
8	Ranchi	CS-cum-CMO	2210	12/2012-13	2013-03-31	52,39,182.00	2013-09-30	2014-03-28	52,39,182.00	0y5m26d
				7/2013-14	2014-03-31	1,56,99,276.00	2014-09-30	2015-03-24	1,56,99,276.00	0y5m22d
				73/2014-15	2015-03-31	5,00,00,000.00	2015-09-30	2016-03-01	5,00,00,000.00	0y5m0d
				736/2019-20	2020-03-31	10,00,000.00	2020-09-30	2021-10-09	10,00,000.00	1y0m9d
				94/2015-16	2016-03-16	5,00,00,000.00	2016-09-30	2021-10-09	5,00,00,000.00	5y0m9d
Total						**73,64,26,042.00**				

APPENDIX – 3.5

(Refer paragraph 3.4.1.2)

AC amount not utilised and remitted to treasury

(₹ in crore)

Name of Offices	FY	AC amount	Amount remitted to treasury	Cheque/Challan/ GRN/ Date	Purpose	Remarks
Under Secretary, Health, Medical Education & Family welfare Department, GoJ	2008-09	16.40	5.25	2105160393/22.03.21	Mukhya Mantri Gambhir Bimari Yojana	Amount was parked in PL account. It was remitted to treasury after 12 years from withdrawal.
			4.75	2105160284/22.03.21		
			3.20	2105160377/22.03.21		
			3.20	2105160349/22.03.21		
	2022-23	2.38	0.14	2503169941/04.07.2025		It was remitted to treasury after three years.
	2023-24	2.71	0.17	2503169941/04.07.2025		It was remitted to treasury after two years.
Civil Surgeon-cum-CMO, Saraikela-Kharsawan	2014-15	2.00	1.01	14/05.02.2016		Amount parked in bank. It was remitted to treasury after one years.
	2015-16	0.19	0.19	2001424393/14.07.2020	Construction of Health Centres	Amount parked in current account, and it was remitted to after four years
	2016-17	0.19	0.19	2001424271/14.07.2020		Amount parked in current account, and it was remitted to after three years
Civil Surgeon-cum-CMO, Bokaro	2015-16	0.29	0.02	114/26.11.2022 & 134/30.11.2022		It was kept in bank, and it was remitted to treasury after six years
Civil Surgeon-cum-CMO, Ranchi	2014-15	5.00	1.89	1162/24.02.2016	Mukhya Mantri Gambhir Bimari Yojana	It was remitted to treasury after one year.
	2019-20	0.10	0.01	2001286405/29.06.2020		-----
Total		**29.26**	**20.02**			

APPENDIX – 3.6
(Refer paragraph 3.4.2)
Outstanding DC Bills in Grant no. 51

(in ₹)

Sl. No.	Head	DDOs	Year	AC Bill No.	AC Bill amount	Dc Bill Submitted	Balance AC bill amount
Khunti							
1	2225	RNCWSBK01	2011-12	56/11-12	19,54,100	19,51,427	2,673
2		KHNWSBK30	2013-14	246/13-14	6,32,044	40,042	2,31,621
3		RNCWSB002	2014-15	385/14-15	42,15,284	22,75,971	19,39,313
4			2014-15	394/14-15	5,15,300	4,20,770	,94,530
5		KHNDADK01	2015-16	407/15-16	83,96,000	74,78,831	9,17,169
6	4225	RNCWSB002	2014-15	384/14-15	19,61,067	14,08,016	5,53,051
Total					**1,76,73,795**	**1,39,35,438**	**37,38,357**
Saraikela							
1	2225	SKLSSW003	2005-06	271/05-06	67,000	00	67,000
2		SKLDAD015	2006-07	132/06-07	22,550	00	22,550
3				128/06-07	14,300	00	14,300
4				126/06-07	25,500	00	25,500
5		SKLSSW002	2012-13	28/12-13	10,26,88,000	9,70,26,972	56,61,028
6		SKLSSW001	2004-05	19/04-05	7,99,920	00	7,99,920
7			2011-12	81/11-12	1,40,67,000	88,22,428	52,44,572
8			2011-12	85/2001	66,00,000	61,22,800	4,77,200
9			2015-16	01/15-16	84,08,000	00	84,08,000
10	4225	SKLSSW002	2015-16	342/15-16	10,00,000	8,65,294	1,34,706
11		SKLSSW001	2010-11	45/10-11	19,60,000	00	19,60,000
Total					**13,56,52,270**	**11,28,37,494**	**2,28,14,776**
Chaibasa							
1	2225	SGHDAD040	2004-05	80/27	80,850	00	80,850
2				79/26	4,13,160	00	4,13,160
3				77/24	2,30,010	00	2,30,010
4				78/25	45,210	00	45,210
5				76/23	69,960	00	69,960
6				70/17	3,77,190	00	3,77,190
7				71/18	2,31,330	00	2,31,330
8				72/19	69,300	00	69,300
9				73/20	2,00,310	00	2,00,310
10				74/21	1,59,060	00	1,59,060
11				75/22	7,31,940	00	7,31,940
12				111	96,360	00	96,360
13				112	2,02,950	00	2,02,950
14				102/41	10,230	00	10,230
15				101	6,930	00	6,930
16				100/39	6,930	00	6,930
17				97/36	15,840	00	15,840
18				96/35	11,880	00	11,880
19				109/48	3,300	00	3,300
20				108/47	1,320	00	1,320
21				107/46	3,960	00	3,960
22				106/45	13,860	00	13,860
23				105/44	6,270	00	6,270
24				104/43	19,140	00	19,140
25				103/42	1,320	00	1,320
26				87/34	10,890	00	10,890
27				86	660	00	660
28				85/32	4,950	00	4,950
29				84	7,260	00	7,260
30				83/30	1,650	00	1,650
31				82	660	00	660
32				81/28	990	00	990
33		SGHSSW016		26	21,85,200	00	21,85,200
34				7/2	4,55,000	00	4,55,000
35				8/3	4,55,000	00	4,55,000
36				115	1,50,000	00	1,50,000

Sl. No.	Head	DDOs	Year	AC Bill No.	AC Bill amount	Dc Bill Submitted	Balance AC bill amount
37		SGHDAD004		31/1	13,860	00	13,860
38				33/3	49,410	00	49,410
39				32/2	4,62,870	00	4,62,870
40		SGHDAD009		40/1	5,89,545	00	589,545
41				41/2	25,740	00	25,740
42				42/3	48,675	00	48,675
43		SGHDAD029		144	92,730	00	92,730
44				149	21,120	00	21,120
45				150	47,850	00	47,850
46				151	26,400	00	26,400
47				145	3,630	00	3,630
48				146	1,320	00	1,320
49				147	52,470	00	52,470
50				148	27,390	00	27,390
51				152	37,620	00	37,620
52				153	12,870	00	12,870
53				129	1,650	00	1,650
54				128	990	00	990
55				131	3,300	00	3,300
56				130	1,320	00	1,320
57				137	330	00	330
58				132	3,630	00	3,630
59				136	7,920	00	7,920
60				135	5,940	00	5,940
61				134	330	00	330
62				133	990	00	990
63		SGHDAD007		1055	49,680	00	49,680
64		SGHSSW020	2005-06	21	35,700	00	35,700
65				20	1,000	00	1,000
66				22	20,000	00	20,000
67		SGHDAD040	2006-07	142	7,50,000	00	7,50,000
68				143	30,00,000	00	30,00,000
69				14	40,00,000	00	40,00,000
70		SGHDAD008		9	22,350	00	22,350
71		SGHSSW021		111	1,950	00	1,950
72				90	4,000	00	4,000
73				112	15,000	00	15,000
74				89	350	00	350
75				106	2,400	00	2,400
76				338	6,000	00	6,000
77				70	14,000	00	14,000
78				71	700	00	700
79				79	5,000	00	5,000
80				110	5,000	00	5,000
81				135	600	00	600
82				136	4,000	00	4,000
83				134	13,000	00	13,000
84		SGHSSW014		87	4,300	00	4,300
85				106	17,500	00	17,500
86				107	3,300	00	3,300
87				36	6,125	00	6,125
89				39	35,00,000	00	35,00,000
90		SGHDAD037		63	2,25,000	00	2,25,000
91		SGHSSW020		13	11,25,950	00	11,25,950
92				14	26,95,450	00	26,95,450
93		SGHSSW016	2008-09	46	4,20,83,800	00	4,20,83,800
94				34	40,33,000	37,20,312	3,12,688
95		SGHSSW018	2009-10	35	1,72,03,414	1,51,38,294	20,65,120
96		SGHSSW016	2010-11	399/2010-11	20,340	00	20,340

Sl. No.	Head	DDOs	Year	AC Bill No.	AC Bill amount	Dc Bill Submitted	Balance AC bill amount
97		SGHSSW018		19/02/2010-11	15,250	00	15,250
98				29/01/201011	4,07,53,000	3,58,19,053	49,33,947
99		SGHSSW016	2014-15	583/14-15	28,53,970	28,16,250	37,720
100				639/14-15	42,15,284	26,67,058	15,48,226
101	4225	SGHSSW016	2005-06	15	3,24,580	00	3,24,580
102				14	7,24,580	00	7,24,580
103				44	4,29,800	00	4,29,800
104		SGHSSW016	2006-07	27	19,54,000	00	19,54,000
105				367	26,54,700	10,32,210	16,22,490
106		SGHSSW018	2007-08	15	19,54,000	14,59,508	4,94,492
107		SGHSSW018	2008-09	37	19,54,000	00	19,54,000
108				43	1,17,77,900	1,16,97,189	80,711
109				50	2,28,107	00	2,28,107
110				49	2,97,744	00	2,97,744
111				51	6,90,000	00	6,90,000
112				42	21,56,000	00	21,56,000
113		SGHSSW018	2010-11	41/2010-11	1,57,71,441	38,92,480	1,18,78,961
Total					**17,54,82,580.12**	**25,37,18,484.12**	**35,09,20,165.12**
Ranchi							
1	2225	RNCSSW006	2005-06	38	25,00,000	17,24,580	7,75,420
2				39	26,73,740	00	26,73,740
3			2006-07	116	1,830	00	1,830
4		RNCWSB011	2014-15	476/14-15	42,13,310	39,76,290.18	2,37,019.82
5	4225	RNCSSW006	2005-06	50	30,85,000	00	30,85,000
6			2006-07	442	25,08,000	00	25,08,000
7				441	50,00,000	00	50,00,000
Total					**1,99,81,880**	**57,00,870.18**	**1,42,81,009.82**
Sahibganj							
1	2225	SBJSSW013	2010-11	234/10-11	4,052	0	4,052
2				232/10-11	24,000	0	24,000
3				208/10-11	58,202	0	58,202
4		SBJSSW017	2011-12	59/11-12	3,58,02,000	2,34,61,896	1,23,40,104
5			2012-13	39/12-13	3,81,35,000	0	3,81,35,000
6	4225		2010-11	36/10-11	12,60,300	12,59,803	497
7				115/10-11	56,15,147	55,16,099	99,048
Total					**8,08,98,701**	**3,02,37,798**	**5,06,60,903**
Garhwa							
1	2225	GRHSSW001	2004-05	82	1,800	00	1,800
2				79	1,500	00	1,500
3				66	1,625	00	1,625
4				67	2,01,013	00	2,01,013
5				68	975	00	975
6				69	975	00	975
7				70	2,600	00	2,600
8				71	1,300	00	1,300
9				91	3,250	00	3,250
10				84	3,445	00	3,445
11			2006-07	223	10,00,000	00	10,00,000
12				173	2,54,760	00	2,54,760
13				170	10,00,000	00	10,00,000
14				224	6,00,000	00	6,00,000
15				177	3,000	00	3,000
16				179	3,600	00	3,600
17				219	7,91,000	00	7,91,000
18				234	10,000	00	10,000
19		GRHDAD030		116	19,99,740	00	19,99,740
20				60	1,69,840	00	1,69,840
21				76	8,000	00	8,000
22				59	7,74,160	00	7,74,160
23				75	2,000	00	2,000

Sl. No.	Head	DDOs	Year	AC Bill No.	AC Bill amount	Dc Bill Submitted	Balance AC bill amount
24				77	2,400	00	2,400
25		GRHSSW001	2008-09	225	1,25,000	00	1,25,000
26				227	6,71,100	00	6,71,100
27				217	78,92,000	00	78,92,000
28				381	19,54,000	00	19,54,000
29		GRHWSB003	2010-11	182/10-11	2,500	00	2,500
30		GRHWSB001	2011-12	20/11-12	15,000	00	15,000
31		GRHWSB002	2012-13	424/12-13	28,887	00	28,887
32		GRHWSB002	2014-15	305/14-15	2,46,206	00	2,46,206
33		GRHDAD016	2015-16	257/15-16	42,82,000	00	42,82,000
34	4225	GRHSSW001	2004-05	252	10,14,300	00	10,14,300
35				204	3,00,000	00	3,00,000
36			2005-06	234	3,10,000	00	3,10,000
37			2006-07	171	60,000	00	60,000
38			2007-08	52	9,23,200	00	9,23,200
39				53	7,92,000	00	7,92,000
40			2008-09	197	9,92,200	00	9,92,200
41				230	19,54,000	00	19,54,000
42				218	9,98,000	00	9,98,000
43				229	19,54,000	00	19,54,000
44				224	23,00,000	00	23,00,000
45			2012-13	335/12-13	32,50,000	00	32,50,000
46			2015-16	349/15-16	64,32,104	50,49,222	13,82,882
Total					**4,33,33,480**	**50,49,222**	**3,82,84,258**
Gumla							
1	2225	GMLSSW001	2005-06	230	20,32,000	0	20,32,000
2				233	26,600	0	26,600
3	4225	GMLSSW001	2005-06	234	20,00,000	0	20,00,000
4				231	4,00,000	0	4,00,000
5		GMLSSW001	2006-07	291	19,39,130	0	19,39,130
6		GMLSSW008	2008-09	37	1,66,38,000	1,65,66,162	71,838
Total					**2,30,35,730**	**1,65,66,162**	**64,69,568**
Lohardaga							
1	2225	LDGSSW001	2006-07	45/06-07	1,000	0	1, 000
2				38/06-07	6,500	6,000	500
3				30/06-07	9,911	9,892	19
4				44/06-07	8,864	8,819	45
5	4225	LDGSSW001	2007-08	22/07-08	4,01,275	3,25,775	75,500
6			2008-09	68/08-09	78,10,500	29,76,500	48,34,000
7			2010-11	40/10-11	72,00,000	0	72,00,000
Total					**1,54,38,050**	**33,26,986**	**1,21,11,064**
Grand Total					**51,14,57,941**	**26,58,96,324**	**24,55,61,617**

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