

## **APPENDIX – I**

### **PART – A. GOVERNMENT ACCOUNTS (Refer: Paragraph 1.1)**

#### ***I. Structure :***

The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

#### ***Part I. Consolidated Fund***

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266 (1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be with drawn without authorisation from the State Legislature. This part consists of two main divisions, namely, revenue accounts (revenue receipts and revenue expenditure) and capital accounts (Capital receipts, expenditure, public debt and loans etc.)

#### ***Part II. Contingency Fund***

The contingency fund created under Article 267 (2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Government of the state to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund has been fixed Rs 150 crore.

#### ***Part III. Public Account***

Receipts and disbursement in respect of small savings, provident funds, deposits reserve fund, suspense remittance, etc., which do not form part of the Consolidated Fund, are accounted for Public Account and are not subject to vote by the State Legislature.

#### ***II. Form of Annual Accounts :***

The accounts of the State government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transaction pertaining to both receipts and expenditure under appropriate classification in the Government Accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-a-vis* the amount authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants needs regularisation by the Legislature.

**APPENDIX – II**  
**Statement of large savings under State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes**  
**(Refer: Paragraph 1.8.3)**

**I. Overall position of Saving**

<i>Schemes</i>	<i>Total provision including supplementary</i>	<i>Expenditure</i>	<i>Saving</i>
		<i>(Rupees in lakh)</i>	
State Plan	316766.96	204447.63	112319.33
Central Plan	341.98	--	341.98
Centrally Sponsored	39057.98	16695.06	22362.92
<b>Total</b>	<b>356166.92</b>	<b>221142.69</b>	<b>135024.23</b>

**II. Large saving affected schemes (Rs 1.00 crore and above)**

<i>SI.No.</i>	<i>Name of the Scheme</i>	<i>Total Provision</i>	<i>Actual Expenditure</i>	<i>Saving</i>
		<i>(Rupees in crore)</i>		
	<b>State Plan Scheme</b>			
1.	<b><u>Grant No. 1</u></b> <b><u>Agriculture Department</u></b> 4401 - Capital Outlay on Crop Husbandry 800 - Other Area Sub Plan 0109 - Departmental building Construction Programme	2.00	--	2.00
	<b>Total</b>	<b>2.00</b>	<b>--</b>	<b>2.00</b>
2.	<b><u>Grant No. 2</u></b> <b><u>Animal Husbandry and Fisheries Department</u></b> 2403 - Animal Husbandry 796 - Tribal Area Sub Plan. 0203- Directorate and Regional Administration	1.40	0.28	1.12
	<b>Total</b>	<b>1.40</b>	<b>0.28</b>	<b>1.12</b>
3.	<b><u>Grant No. 3</u></b> <b><u>Building Construction and Housing Department</u></b> 4059 -Capital Outlay on Public works 80 -General 051 -Construction 0602 -Tribal Area Sub Plan	9.12	--	9.12
	<b>Total</b>	<b>9.12</b>	<b>--</b>	<b>9.12</b>
4.	<b><u>Grant No. 8</u></b> <b><u>Civil Aviation Department</u></b> 80 - General 796 -Tribal Area Sub Plan 0200 - Tribal Area Sub Plan Minor Construction works	5.00	--	5.00
	<b>Total</b>	<b>5.00</b>	<b>--</b>	<b>5.00</b>

5.	<b>Grant No. 9</b> <b>Co-operative Department</b> 6425 -Loans for Co-operative 796 -Tribal Area Sub Plan 0614 -Loans to National Co-operative Development Corporation Sponsored by purification/coldstore/ Godowns Construction Project	1.50	--	1.50
	<b>Total</b>	<b>1.50</b>	<b>--</b>	<b>1.50</b>
6.	<b>Grant No. 10</b> <b>Energy Department</b> 4801 -Capital Outlay on Power Projects 01 -Hydel Generation 796 - Tribal Area Sub Plan 0001 -Electrification in Harijan Mohalla	27.00	20.00	7.00
7.	800 -Other Expenditure 0001 -Rural Electrification	13.00	10.00	3.00
8.	6801- Loans for power projects 201 - Hydel Generation 0001 -Loans to Jharkhand State Hydel Corporation	5.00	--	5.00
	<b>Total</b>	<b>45.00</b>	<b>30.00</b>	<b>15.00</b>
9.	<b>Grant No. 17</b> <b>Finance (Commercial Tax)</b> 2040 - Sales Tax 101 - Collection charges 0101 F- District Charges Two check posts	5.00	--	5.00
	<b>Total</b>	<b>5.00</b>	<b>--</b>	<b>5.00</b>
10.	<b>Grant No. 18</b> <b>Food Supply and Commercial Department</b> 3456 -Civil Supplies. 800 -Other Expenditure 0101 - District charges- Public Distribution system- Godown and Mobile shops in other Areas	7.10	3.79	3.31
	<b>Total</b>	<b>7.10</b>	<b>3.79</b>	<b>3.31</b>
11.	<b>Grant No. 20</b> <b>Health, Medical, Education and Welfare Department</b> 2210 -Medical and Public Health 01 -Urban health Services- Allopathy 0201 -Administration of Plan (Leprosy)	2.29	0.16	2.13
12.	01 -Urban Health Services- Allopathy 796 -Tribal Area Sub Plan 0201 -A-Ranchi Medical College Hospital	15.16	--	15.16
13.	2210 -Medical and Public Health 03 -Rural Health Services- Allopathy 796 -Tribal Area Sub Plan 0201 -Primary health Centres	9.22	7.49	1.73

14.	06-Public Health 796-Tribal Area Sub Plan 0201 –Drug Control Establishment	1.00	--	1.00
15.	796-Tribal Area Sub Plan 0206-National Malaria Eradication Programme	10.82	8.47	2.35
16.	4210 – Capital Outlay on Medical and Public Health 01-Urban Health Services 110-Hospitals and Dispensaries 0202-Building- Sadar and sub-Divisional Hospitals	1.50	0.11	1.39
17.	02-Rural Health Services 103-Primary Health Centres 0206- Prime Minister Gramodaya Yojna- Additional Primary Health Centres	2.68	--	2.68
	<b>Total</b>	<b>42.51</b>	<b>16.23</b>	<b>26.28</b>
18.	<b>Grant No. 21</b> <b>Higher Education Department</b> 2202 – General Education 03- University and Higher Education 102-Assistance to universities 0004 – Establishment of Nilambar- Pitamber University, Daltanganj (Grants-in-aid)	15.00	--	15.00
	<b>Total</b>	<b>15.00</b>	<b>--</b>	<b>15.00</b>
19.	<b>Grant No. 23</b> <b>Industry Department</b> 2851 – Village and Small Industries 102-Small Scale Industries 0104-Establishment of District Industries Centres	3.61	1.15	2.46
20.	796-Tribal Area Sub Plan 0202 –Assistance to Jharkhand State Khadi Gramodyog Board – Grants-in-aid	1.00	--	1.00
21.	796-Tribal Area Sub Plan 0204 –Development of Handicrafts	1.52	0.02	1.50
22.	796-Tribal Area Sub Plan 0206 -Development of Sericulture	4.27	2.46	1.81
23.	796-Tribal Area Sub Plan 0214 –Design Development and Training Centre, Ranchi	1.00	--	1.00
24.	2852-Industries 80-General 102-Industrial Productivity 0107-Export Promotion- Establishment of Industrial park- Grants-in-aid	1.00	--	1.00
25.	102 -Industrial Productivity 0119 -Establishment of Growth Centres in Non- Industrial Districts for Land Acquisition & Development of Infrastructure	14.74	3.40	11.34

26.	102 - Industrial Productivity 0120 -Establishment of Growth Centres in Non- Industrial Districts Grants- in-aid	2.00	--	2.00
27.	102 -Industrial Productivity 0127 -Construction of Pavilion in Delhi for Indian International Trade Fair	2.15	0.62	1.53
28.	80-General 102-Industrial Productivity 0149 –Establishment of Software Park for Computer Development	6.00	--	6.00
29.	80-Tribal Area Sub Plan 0218- Industrial Area Development Authority	31.00	18.46	12.54
	<b>Total</b>	<b>68.29</b>	<b>26.11</b>	<b>42.18</b>
30.	<b>Grant No. 36</b> <b>Public Health and Engineering</b> <b>Department</b> 4215 –Capital outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 0101-Rural Piped Water Supply- General	8.00	4.57	3.43
31.	102 – Rural Water supply 0101B- Rural Piped Water Supply Scheme Special Integrated Scheme	4.00	2.19	1.81
32.	102-Rural Water Supply 0102 B- Water Supply in Rural Area/ Sub-Urban upto the population of 20000- General	5.00	2.60	2.40
33.	102-Rural Water supply 0103 –Rural Water supply Scheme (by Tubewells, Wells works)- General	45.00	14.34	30.66
34.	102-Rural Water supply 0103A- Rural Water Supply Scheme (by Tube wells- wells works) Special Integrated Scheme.	23.00	7.71	15.29
	<b>Total</b>	<b>85.00</b>	<b>31.41</b>	<b>53.59</b>
35.	<b>Grant No. 40</b> <b>Revenue and Land Reforms</b> <b>Department</b> 2029-Land Revenue 102-Survey and Settlement Operation 0101-Revision of Surveys and Settlements operation	5.97	3.84	2.13
36.	796-Tribal Area Sub Plan 0201-Revision of Surveys and Settlements operation	9.73	8.63	1.10
37.	796-Tribal Area Sub Plan 0203-Expenditure on Revenue Administration- Purchase of new vehicles for circle officer.	1.80	--	1.80
	<b>Total</b>	<b>17.50</b>	<b>12.47</b>	<b>5.03</b>

38.	<b>Grant No. 41</b> <b>Road Construction Department</b> 3054 – Roads and Bridges 80- General 796- Tribal Area Sub Plan 0200 – Tribal Area Sub Plan	2.70	1.25	1.45
39.	5054-Capital Outlay on Roads and Bridges. 03 -State Highways 052-Machinery and Equipment. 0101-Machinery and Equipment.	6.00	--	6.00
40.	03-State Highways 337-Road Works 0101 –Major Roads	66.00	26.90	39.10
41.	796-Tribal Area Sub Plan 0201 –Major Roads	47.00	22.62	24.38
42.	796-Tribal Area Sub Plan 0202 –Machinery and Equipment	9.00	0.51	8.49
43	796-Tribal Area Sub Plan 0203 –Bridges	34.80	33.66	1.14
	<b>Total</b>	<b>165.50</b>	<b>84.94</b>	<b>80.56</b>
44	<b>Grant No. 42</b> <b>Rural Development Department</b> 2501 – Special Programme for Rural Development 02- Draught prone Area Development Programme 101-Minor Irrigation 0101 – Draught Prone Area Programme – Jal Chhajan Development Programme.	10.00	2.07	7.93
45	02-Draught prone Area Development Programme 796 – Tribal Area Sub Plan 0202- Swarna Jayanti Gram Swarojgar Yojna- Scheme for General	13.50	2.07	11.43
46	02-Draught prone Area Development Programme 796-Tribal Area Sub Plan 0205-Swarna Jayanti Gram Swarojgar Yojna- special Integrated Scheme for Scheduled Castes	13.50	2.07	11.43
47	02- Draught prone Area Development Programme 796– Tribal Area Sub Plan 0206 – Swarna Jayanti Gram Swarojgar Yojna- Draught Prone area Programme- Jal Chhajan Development Programme	15.00	1.61	13.39

48	2505 – Rural Employment 01 - National Programme 702 - Jawahar Gram Samridhi Yojna 0106– Jawahar Gram Samridhi Yojna Scheme for General	9.64	8.17	1.47
49	01- National Programme 702- Jawahar Gram Samridhi Yojna 0108 – Indira Awaas Yojna – Scheme for General	4.89	2.82	2.07
50	01- National Programme 702- Jawahar Gram Samridhi Yojna 0109 – Special Integrated Scheme for Scheduled Castes	2.38	1.35	1.03
51	01 - National Programme 702 - Jawahar Gram Samridhi Yojna 0110 – Headquarter Establishment (Ranchi).	1.34	--	1.34
52	01- National Programme 702- Jawahar Gram Samridhi Yojna 0111- N.R.E.P. Regional Establishment	4.19	1.60	2.59
53	01 - National programme 796 - Tribal Area Sub Plan 0202 –N.R.E.P. Regional Establishment	8.15	3.56	4.59
54	01 - National programme 796 - Tribal Area Sub Plan 0205 – Jawahar Gram Samridhi Yojna- Scheme for General	22.01	18.66	3.35
55	01 - National programme 796 - Tribal Area Sub Plan 0206 – Jawahar Gram Samridhi Yojna- Special Integrated Scheme for Scheduled Castes	8.98	7.58	1.40
56	01 - National programme 796 - Tribal Area Sub Plan 0207 – Indira Awaas Yojna- Scheme for General	17.14	8.53	8.61
57	01 - National programme 796 - Tribal Area Sub Plan 0208 – Indira Awaas Yojna- Special Integrated Scheme for Scheduled Castes	6.96	3.51	3.45
58	01- National programme 796 – Tribal Area Sub Plan 0211-Ensured Employment Scheme- Scheme for General	18.42	14.18	4.24
59	2515- Other Rural Development Programme 102 – Community Development 0102 – Purchase of Jeep for Blocks	1.80	0.68	1.12
60	796 – Tribal Area Sub Plan 0208 – Post stage II Block Buildings- Minor Works	5.00	2.06	2.94

61	796 – Tribal Area Sub Plan 0209 – Post stage II- Purchase of Jeeps for Blocks	4.20	--	4.20
62	4515- Capital Outlay on other Rural Development Programme 103 - Rural Development 0101 – Minimum Needs Programme- Establishment	2.76	1.06	1.70
63	103 - Rural Development 0102- Minimum Needs Programme- Construction of Rural Roads.	79.00	57.71	21.29
64	103 - Rural Development 0103-Minimum Needs Programme- Machinery and Equipments.	1.00	--	1.00
65	103 - Rural Development 0107 -Implementation of Schemes on the recommendations of the member of Legislative Assembly.	29.00	24.00	5.00
66	103 - Rural Development 0108– Chief Engineer/Superintending Engineer	7.69	5.58	2.11
67	103 - Rural Development 0209 – Prime Minister’s Rural Road Scheme- Construction of Rural Link Road	50.00	44.47	5.53
68	796 -Tribal Area Sub Plan 0203-Minimum Needs Programme – Establishment	19.04	2.31	16.73
69	796 – Tribal Area Sub Plan 0204 – Minimum Needs Programme – Machinery & Equipment.	2.00	--	2.00
70	796 – Tribal Area Sub Plan 0206 – Minimum Needs Programme – Construction of Rural Road.	146.25	67.30	78.95
71	796-Tribal Area Sub Plan 0207-Chief Engineer/ Superintending Engineer- Establishment	15.90	10.56	5.34
72	796-Tribal Area Sub Plan 0209-Prime Minister’s Rural Road Scheme- Construction of Rural Link Road	110.00	3.00	107.00
	<b>Total</b>	<b>629.74</b>	<b>296.51</b>	<b>333.23</b>
73	<b><u>Grant No. 43</u></b> <b><u>Science and Technology Department</u></b> 2203- Technical Education 001- Direction and Administration. 0108 -Information Technology- Computer networking	21.31	5.48	15.83
74	004 – Research 0101 – Jharkhand Council of Science and Technology	3.65	2.37	1.28
75	004 – Research 0104- Assistance to Technical Institutes sunder non-government sectors	10.00	--	10.00



76	4202- Capital Outlay on Education, Sports, Arts and culture. 02-Technical Education 104 – Polytechnic 0102– Construction and Renovation of Polytechnic/ Engineering College	10.00	1.79	8.21
	<b>Total</b>	<b>44.96</b>	<b>9.64</b>	<b>35.32</b>
77	<b>Grant No. 44</b> <b>Secondary, Primary and public</b> <b>Education Department</b> 2202 – General Education 01 - Elementary Education. 796 - Tribal Area Sub Plan 0202 – Government Primary and Middle School	13.18	8.08	5.10
78	01- Elementary Education 796 – Tribal Area Sub Plan 0203 – Employment oriented Scheme Under Minimum Needs Programme	31.90	4.74	27.16
79	01- Elementary Education 796 – Tribal Area Sub Plan 0205 – Informal Education	4.23	1.40	2.83
80	01- Elementary Education 800 – Other Expenditure 0102 – Employment Oriented Scheme under Minimum Needs Programme	18.06	0.95	17.11
81	01- Elementary Education 800 – Other Expenditure 0106 – Informal Education	3.17	0.72	2.45
82	01- Elementary Education 800 – Other Expenditure 0109 – Jharkhand Education Project.	2.65	1.25	1.40
83	02 - Secondary Education 109 – Government Secondary Schools 0103 – Special Integrated Scheme for Jharkhand Area- Departmental Works- Major works	12.21	6.90	5.31
84	02 - Secondary Education. 796- Tribal Area Sub Plan 0207 – Departmental Works	13.60	7.80	5.80
	<b>Total</b>	<b>99.00</b>	<b>31.84</b>	<b>67.16</b>
85	<b>Grant No. 48</b> <b>Urban Development Department</b> 2215 – Water Supply and Sanitation 01 - Water Supply 191- Assistance to Local Bodies, Municipalities etc. 0001A- States share of centrally sponsored schemes	5.50	--	5.50

86	02 - Sewerage and Sanitation. 796- Tribal Area Sub Plan 0006 B- Grants-in-aid to Local Bodies for construction of Lavatory	6.00	3.22	2.78
87	4215 – Capital Outlay on Water Supply and Sanitation. 01 - Water Supply 796- Tribal Area Sub Plan 0601 – Eleventh Finance Commission- Implementation of Ranchi Urban Water Supply Scheme	14.00	--	14.00
88	4216 – Capital Outlay on Housing 01 - Government Residential Buildings 796 - Tribal Area Sub Plan 0200 –Tribal Area Sub Plan/ Including States share of Centrally sponsored scheme	11.33	2.63	8.70
89	4217 – Capital Outlay on Urban Development 60- Other Urban Development Schemes 800 – Other Expenditure 0104- Grants-in-Aid to Urban Local Bodies for consolidated Urban Development	1.00	--	1.00
90	60- Other Urban Development Schemes 800- Other Expenditure 0105A- Grants for construction of community Building/theatre	5.00	3.69	1.31
91	60- Other Urban Development Schemes 800- Other Expenditure 0105B- Purchase/Maintenance of Sanitary machines	5.00	3.90	1.10
92	60- Other Urban Development Schemes 800- Other Expenditure 0105C- Beautification of Ranchi Town	10.00	8.95	1.05
93	60- Other Urban Development Schemes 800- Other Expenditure 0105F-Civic ammunition in Urban areas- Grants for construction of Bus Stand	9.00	7.00	2.00
94	60- Other Urban Development Schemes 800- Other Expenditure 0107 – Assistance Grants to Local Bodies for construction of slaughter house	2.00	0.94	1.06
95	6215- Loans for Water Supply and Sanitation 01 - Water Supply 191 – Loans to Local Bodies, Municipalities etc. 0101 – Loans to Municipal corporation and Municipalities for urban Water Supply	18.37	15.50	2.87

96	02 - Sewerage and Sanitation. 191 – Loans to Local bodies, Municipalities etc. 0101B- Loan to Urban Local Bodies for Sewerage/replacement of lavatory- Replacement of lavatory	6.00	3.21	2.79
97	6217- Loans for urban Development 60- Other urban Development Schemes 191- Loan to Local bodies, corporation etc. 0002 – Loans for Construction of municipal market.	5.00	0.25	4.75
98	60- Other urban Development Schemes 191- Loan to Local bodies, corporation etc. 0601- Loans to municipalities for Bus Stand	9.00	4.23	4.77
99	60- Other urban Development Schemes 796 – Tribal Area Sub Plan 0202- Loans to urban Local Bodies for Transport	14.00	12.65	1.35
	<b>Total</b>	<b>121.20</b>	<b>68.52</b>	<b>52.68</b>
100	<b><u>Grant No. 49</u></b> <b><u>Water Resources Department</u></b> 4701 – Capital Outlay on Major and Medium Irrigation 80- General 796- Tribal Area Sub Plan 0202- Swarnarekha Project- Establishment	44.37	18.06	26.31
101	80- General 796- Tribal Area Sub Plan 0203- Medium Irrigation Project- General	44.70	26.03	18.67
102	80- General 796- Tribal Area Sub Plan 0203A- Medium Irrigation Project- Establishment	32.99	20.03	12.96
103	80- General 796- Tribal Area Sub Plan 0204- Medium Irrigation Project (NABARD RIDF)- Ajay Barrage project Works	28.69	18.20	10.49
104	80- General 796- Tribal Area Sub Plan 0205- Medium Irrigation Project (AIBP) Works	13.00	6.36	6.64
105	80- General 796- Tribal Area Sub Plan 0206- Swarnarekha Project (NABARD RIDF) works	81.00	14.10	66.90

106	80- General 800 – Other Expenditure 0110A- Chotanagpur and Santhal Paraganas Irrigation Project- works	26.50	24.39	2.11
	<b>Total</b>	<b>271.25</b>	<b>127.17</b>	<b>144.08</b>
107	<b>Grant No. 50</b> <b>Minor Irrigation Department</b> 4702- Capital Outlay on Minor Irrigation 101- Surface Water 0101- Minor Irrigation.	39.63	27.69	11.94
108	102- Ground water 0102- Loans from NABARD for completion of new/incomplete irrigation schemes	8.45	--	8.45
109	796- Tribal Area Sub Plan 1417- Construction of new/incomplete lift irrigation Schemes	7.04	5.23	1.81
110	796- Tribal Area Sub Plan 1418- Construction of new/incomplete medium Irrigation Schemes	4.93	--	4.93
	<b>Total</b>	<b>60.05</b>	<b>32.92</b>	<b>27.13</b>
111	<b>Grant No. 51</b> <b>Welfare Department</b> 2225 – Welfare of SC, S.T and Other Backward Classes 01- Welfare of Scheduled Castes 001- Direction and Administration 0100 -Direction and Administration	1.30	--	1.30
112	277- Education 0113A- Construction and renovation of residential School	2.88	1.80	1.08
113	02- Welfare of Scheduled Tribes 796- Tribal Area Sub Plan 0002A- Special Assistance from Central Government under provided to Article 275(i) of Constitution of India	22.08	--	22.08
114	796- Tribal Area Sub Plan 0201H- Organisation of Technical Cell	1.00	-	1.00
115	796- Tribal Area Sub Plan 0216A-Establishment of Training-cum- Production Centre- Hostel for students Major Construction works	4.00	--	4.00
116	796- Tribal Area Sub Plan 0216B- Establishment of Training-cum- production Centre- Hostel for Girl Students- Major Construction works	4.00	--	4.00
117	796- Tribal Area Sub Plan 0216E- B.I.T. Meshra	3.00	--	3.00

118	796- Tribal Area Sub Plan 0216F – Jharkhand Research Institute Ranchi for Scheduled Tribes	2.00	--	2.00
119	796- Tribal Area Sub Plan 0216G – Opening of the Ashram School (including Birsa Munda Vidyalaya, Ulihatu , Ranchi	6.00	--	6.00
120	796- Tribal Area Sub Plan 0216H- Construction and renovation of Residential School	4.00	2.00	2.00
121	796- Tribal Area Sub Plan 0609- Hostel for Girl Students- Major Construction works	4.00	--	4.00
122	03- Welfare of Backward Classes 277- Education 0101A- Education- High School Scholarships	1.32	--	1.32
123	277- Education 0101B- Education- Primary and Middle School Scholarships	2.59	--	2.59
124	277- Education 0101E- Establishment of backward classes development corporation share capital	2.30	--	2.30
125	277- Education 0106- Construction of residential School	3.45	0.47	2.98
126	2235- Social Security and Welfare 02- Social Welfare 101- Welfare of handicapped 0107- Deaf and dumb School- Repair and maintenance	1.50	--	1.50
127	106- Correctional Services 0001- Remand Home	5.00	1.48	3.52
128	2236- Nutrition 02- Distribution of Nutritious Food and Beverages 796- Tribal Area Sub Plan 0202- Special Scheme for Distribution on Nutritious Food for Family and Child Welfare	10.00	0.88	9.12
	<b>Total</b>	<b>80.42</b>	<b>6.63</b>	<b>73.79</b>
	<b>Central Sponsored Scheme</b>			
129	<b><u>Grant No. 1</u></b> <b><u>Agriculture Department</u></b> 2401- Crop Husbandry 102- Food grains crops 0601- Special Scheme for production of food grain	4.08	--	4.08
130	103- Seeds 0601- Technical Scheme for Maize	1.09	--	1.09
131	796- Tribal Area Sub Plan	1.02	--	1.02
	<b>Total</b>	<b>6.19</b>	<b>--</b>	<b>6.19</b>

132	<b>Grant No. 18</b> <b>Food Supply and Commercial</b> 3456- Civil supply Department 800- Other Expenditure 0201- Annapurna Scheme- Free distribution of Gram to the people attaining the age of 65 years or above	3.85	0.93	2.92
	<b>Total</b>	<b>3.85</b>	<b>0.92</b>	<b>2.92</b>
133	<b>Grant No. 20</b> <b>Health Medical Education and Welfare</b> <b>Department</b> 2211- Family Welfare 001- Direction and Administration 0603- Technical Advice and Supervision (District Welfare Bureau)	6.03	3.98	2.05
134	101- Rural Family Welfare Services 0601- Rural Family Welfare Centres	29.85	18.82	11.03
135	101- Rural Family Welfare Services 0602- Health sub-centres	38.47	18.36	20.11
136	105- Compensation 0601- Compensation	4.00	2.53	1.47
137	200- Other Services and Supplies 0602- Other Services and supplies- post natal Programme in sub Divisional and referral Hospitals	2.59	0.71	1.88
138	4210- Capital Outlay on Medical and Public Health 02- Rural Health Services 796- Tribal Area Sub Plan 0206- Prime Minister's Gramodaya Yojana-Buildings-Additional Primary Health Centres	4.83	--	4.83
	<b>Total</b>	<b>85.77</b>	<b>44.40</b>	<b>41.37</b>
139	<b>Grant No. 36</b> <b>Public Health and Engineering</b> <b>Department</b> 4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 102- Rural Water Supply 0602- Accelerated Rural Water Supply Scheme	49.00	26.08	22.92
140	02- Sewerage and Sanitation 106- Sewerage Services 0602- Rural Sanitation Programme	1.00	--	1.00
	<b>Total</b>	<b>50.00</b>	<b>26.08</b>	<b>23.92</b>
141	<b>Grant No. 40</b> <b>Revenue and Land Reforms</b> <b>Department</b> 2029- Land Reforms 103- Land Records 0401- Computerisation of Land Records	2.81	--	2.81
	<b>Total</b>	<b>2.81</b>	<b>--</b>	<b>2.81</b>

142	<b>Grant No. 44</b> <b>Secondary, Primary and Public Education</b> <b>Department</b> 2202- General Education 01- Elementary Education 800- Other Expenditure 0108- Informal Education- Educational Drive for all- Prime Minister's village upliftment Programme	10.17	--	10.17
	<b>Total</b>	<b>10.17</b>	<b>--</b>	<b>10.17</b>
143	<b>Grant No. 48</b> <b>Urban Development Department</b> 4216- Capital Outlay on Housing 01- Government Residential Buildings 796- Tribal Area Sub Plan 0602- C.S.S	5.94	--	5.94
	<b>Total</b>	<b>5.94</b>	<b>--</b>	<b>5.94</b>
144	<b>Grant No. 49</b> <b>Water Resources Department</b> 4701- Capital Outlay on Major and medium Irrigation 80- General 796- Tribal Area Sub Plan 0204- Medium Irrigation Project (AIBP) Works,	26.00	12.72	13.28
	<b>Total</b>	<b>26.00</b>	<b>12.72</b>	<b>13.78</b>
145	<b>Grant No. 51</b> <b>Welfare Department</b> 2225-Welfare of S.C. ,S.T. and Other Backward Classes 02- Welfare of Scheduled Tribes 796- Tribal Area Sub Plan 0609- Hostel for Girl Students- Major Construction works	4.00	--	4.00
146	796- Tribal Area Sub Plan 0611- Medical Treatment and Establishment of book bank in Technical Colleges	1.00	--	1.00
147	796- Tribal Area Sub Plan 0613- Re- organisation and renovation of Ayurvedic Medical Centres.	1.00	--	1.00
148	796- Tribal Area Sub Plan 0614- Opening of Ten Ashram School (Including Birsa Munda, Ulihatu)	6.00	--	6.00
149	796- Tribal Area Sub Plan 0615- Jharkhand Tribal Research, Ranchi	2.00	--	2.00
150	796- Tribal Area Sub Plan 0616- Renovation of Residential School	4.00	--	4.00
151	2235- Social Security and Welfare 02- Social Welfare 102- Child Welfare 0602- Consolidated Child Development Scheme	24.54	17.05	7.49
152	102- Child Welfare 0603- Balika Samridhi Yojana- Grants-in-aid	1.00	--	1.00
	<b>Total</b>	<b>43.54</b>	<b>17.05</b>	<b>26.49</b>

153	<b>Grant No. 52</b> <b>Art, Culture and Youth Department</b> 2205- Art and Culture 796- Tribal Area Sub Plan 0202- Promotion of Art and Culture (Establishment of Cultural Centre at Ranchi)	1.50	0.15	1.35
154	796- Tribal Area Sub Plan 0203- Museum	1.07	--	1.07
	<b>Total</b>	<b>2.57</b>	<b>0.15</b>	<b>2.42</b>



**APPENDIX – III**  
**Statement showing amount locked in incomplete projects.**  
**(Reference: Paragraphs 1.9.2)**

SI. No	Name of the project / scheme	Expenditure		Total
		2000-01	2001-02	
1.	Subernarekha Multi Purpose Project	8,77,85,19,618	28,86,80,529	<b>906,72,00,147</b>

**APPENDIX – IV**

**Part – B. List of indices/ ratios and basis for their calculation  
(Refer: Paragraphs 1.11.2)**

<b>Indices / Ratios</b>		<b>Basis for calculation</b>
Sustainability	<i>BCR</i>	Revenue receipts minus all Plan (Under Major Head 1601-2,03,04) and Non-Plan revenue expenditure
Balance from the current revenue		
Primary deficit		
Interest Ratio		
	Capital outlay	Capital expenditure as per statement No.13 of the Finance Accounts
Capital outlay Vs Capital receipts		
	Capital receipts	Internal loans (net of ways and means advances)+ Loans and advances from Government of India + Net receipts from small savings, PF etc. + Repayments received of loans advanced by the State Government – Loans advanced by the State Government.
Total tax receipts Vs GSDP		
State tax receipts Vs GSDP		
Flexibility		As above
- Balance from current revenue	Capital Repayment	Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances / Overdraft under both the Major head.
- Capital repayments Vs Capital borrowings		
	State Tax Receipts	
		Statement 17 of Finance Accounts
	Total Tax Receipts	
		State Tax receipts plus state's share of Union Taxes.
Incomplete Projects		
- Total Vs GSDP		
- Debt Vs GSDP		
Vulnerability		
- Revenue Debt		Paragraphs No. 70 of the Audit Report
- Fiscal Deficit		Paragraphs No. 70 of the Audit Report
- Primary Deficits Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest

Total outstanding guarantees including letters of Comfort Vs Total revenue receipts of the Government	Outstanding Guarantees	Exhibit IV
	Revenue Receipts	Exhibit II
Assets Vs Liabilities	Assets and liabilities	Exhibit I
	Debt	Borrowing and other obligations at the end of year (Statement no. 4 of the Finance Accounts)

**APPENDIX – V**  
**WORKING PAPERS TO FINANCIAL INDICATORS**  
**(Refer: Paragraphs 1.11.2)**

Sl. No	Particulars	2001-02
<b>(Rupees in crore)</b>		
1	(a) Revenue Receipts	4495.02
	(b) Less all plan grants under 1601- 02,03,04 & 05	454.47
	(c) Less, Non-plan Revenue Expenditure	3538.25
	(d) BCR	502.30
2.	(a) Interest Receipts (0049)	61.06
	(b) Interest Payment (2049)	567.81
	(c) Net Interest payment (b-a)	506.75
	(d) Revenue Receipts – Interest Receipts	4433.96
	(e) Interest Ratio (2c/2d)	0.11
3.	Capital outlay	732.50
4.	Capital Receipts	
	(a) Addition under 6003 Internal Debt minus Ways & Means Advances	1196.47
	(b) Addition under 6004 Loans from Central Government W&M Advance	388.92
	(c) Net receipts under Small Saving, PF etc.	(-) 61.71
	(d) Misc. Capital Receipts (4000)	--
	(e) Net receipts (+) / disbursement (-) under loans and advances by State Government	(-) 326.69
	(f) Total Capital Receipts (a + b + c + d + e)	1196.99
5.	Capital Outlay / Capital Receipts (3/4)	0.61
6.	State Domestic Product (GSDP)	28985
7.	Total Tax Receipts (State tax + State share of Union taxes)	3188.67
8.	Total Tax Receipts / GSDP (7 ÷ 6)	0.11
9.	State Tax Receipts (Tax Revenue – State's share of Union Taxes)	1585.48
10.	State Tax Receipts / GSDP (9 ÷ 6)	0.05
11.	Total Investment	8.99
12.	Return on investment	-
13.	Ratio of return on investment (12:11)	-
14.	Capital Repayment	
	(a) Disbursement under 6003 Internal debt minus Ways & Means Advance	2.05
	(b) 6004 Loans and Advances from Central Government minus Ways & Means Advance	191.19
	(c) Total (a + b)	193.24
15.	Capital borrowing i.e. (4a+4b)	1585.39
16.	Capital repayment / Capital borrowings	0.12
17.	Debt	
	(a) Borrowing (Receipts during the year) (4a+4b)	1585.39
	(b) Other obligations	947.92
	(c) Total (a + b) (Receipts during the year)	2533.31

18.		Debt ÷ GSDP	0.27
19.		Revenue Deficit (-) / Surplus (+)	(-) 305.10
20.		Fiscal Deficit (Revenue Expenditure + Capital Expenditure + Net Loans and Advance) – (Revenue Receipts + Misc. Capital Receipts)	(-) 1365
21.		Primary Deficit (fiscal Deficit- Interest Payment) 20-2(b)	797.19
22.		PD / FD (21/20)	0.58
23.		RD / FD (19 ÷ 20) RS/ FS	0.22
24.		Outstanding Guarantees + Interest	-
25.		Outstanding Guarantees / Revenue Receipts	-
26.		Assets	2875.09
27.		Liabilities	8495.51
28.		Assets / Liabilities (26/27)	0.34

**APPENDIX – VI**

**Cases where supplementary provision proved unnecessary  
(Refer: Paragraph 2.3.3)**

SI. No.	Number and name of Grant/ Appropriation	Supplementary Grant/ Appropriation	Saving
<b>REVENUE</b>			
<i>(Rupees in lakh)</i>			
1.	2- Animal Husbandry and Fisheries Department	10,52.15	17,79.98
2.	5- Secretariat of the Governor	1,42.81	2,35.08
3.	8- Civil Aviation	6,20.23	8,88.96
4.	9- Co-operative	1.62	8,87.31
5.	11- Excise and Prohibition Department	1,34.44	2,58.57
6.	12- Finance Department	8,23.23	11,08.11
7.	13- Interest payment	57.14	221,08.81
8.	16- National Savings	46.92	73.18
9.	17-Finance (Commercial Tax) Department	1,13.30	18,22.77
10.	19-Forest and Environment Department	19,01.33	98,06.16
11.	20-Health, Medical Education and Family Welfare Department	26,06.61	123,24.05
12.	21-Higher Education Department	86.40	15,56.08
13.	22- Home Department	113,71.16	206,72.27
14.	23- Industries Department	26,27.76	52,22.66
15.	26-Labour, Employment and Training Department	1,94.59	24,56.50
16.	27-Law Department	2,33.70	6,52.33
17.	28-High Court of Jharkhand	97.28	2,18.39
18.	30-Minorities Welfare Department	2.50	24.23
19.	31-Parliamentary Affairs Department	2.50	20.53
20.	33-Personnel and Administrative Reforms Department	1,35.17	3,52.66
21.	35-Planning and Development Department	2,35.41	5,43.37
22.	36-Public Health and Engineering Department	1,26.75	19,34.19
23.	37-Raj Bhasha Department	2.50	1,66.75
24.	39-Relief and Rehabilitation Department	5,75.43	10,48.81
25.	40-Revenue and Land Reforms Department	14,88.27	32,31.56
26.	41-Road Construction Department	2,00.37	5065.32
27.	42-Rural Development Department	38,97.10	1,49,42.60
28.	43-Science and Technology Department	12,74.94	30,66.77
29.	44-Secondary, Primary and Adult Education Department	46,34.61	2,23,63.61
30.	48-Urban Development Department	6,73.29	17,29.27
31.	49-Water Resources Department	2,05.30	4,86.23
32.	52-Art, Culture and Youth Department	1,80.05	4,89.69

<b>CAPITAL</b>			
1.	9- Co-operative	189.68	974.68
2.	12- Finance Department	25.00	798.24
3.	14- Repayment of Loans	33.27	3520.11
4.	43-Science and Technology Department	36.72	857.28
5.	46-Tourism Department	50.00	150.00
6.	48-Urban Development Department	33,35.00	5985.29
7.	49-Water Resources Department	.01	158,96.52
8.	50-Minor Irrigation Department	530.00	2790.95
	<b>Total</b>	<b>39944.54</b>	<b>168509.87</b>

## APPENDIX – VII

### Cases where supplementary provision proved excessive (Refer: Paragraph 2.3.3)

Sl. No.	Number and name of Grant/ Appropriation	Supplementary Grant/ Appropriation	Saving
<b>REVENUE SECTION</b>		<i>(Rupees in lakh)</i>	
1	3-Building Construction and Housing Department	2162.79	19,00.07
2	4-Cabinet Secretariat and Co-ordination Department	301.58	226.49
3	6-Election	526.69	288.79
4	10-Energy	504.93	175.99
5	24-Information and Public Relation Department	143.88	45.67
6	32-Legislature	328.10	258.99
7	50-Minor Irrigation Department	1135.14	680.96
8	51-Welfare Department	167,22.01	126,83.13
<b>CAPITAL SECTION</b>			
1.	10- Energy Department	2880.00	659.00
2.	20-Health, Medical Education and Family Welfare Department	1158.86	793.21
3.	42- Rural Development Department	299,60.17	247,81.35
	<b>Total</b>	<b>558,24.15</b>	<b>424,93.65</b>



## APPENDIX – VIII

**Excess Expenditure requiring regularisation  
(Refer: Paragraph 2.3.4)**

Sl. No	No./Name of App. Grant and Appropriation	Total grant/ Appropriation	Expenditure	Excess	Excess requiring regularisation
<b>CHARGED SECTION</b>					
1.	32- Legislature	8,32,000	11,83,562	3,51,562	3,51,562
<b>CAPITAL SECTION</b>					
1.	3- Building Construction Department	50,000	7,41,30,086	7,40,80,086*	
2.	25- Institutional Finance Department	6,98,86,530	6,98,95,337	8,807	8,807
	<b>Total</b>			<b>7,44,40,455</b>	<b>3,60,369</b>

\* The excess shown under Grant no. 3 Building Construction and Housing Department of Rs 7,40,80,086 over the voted grant in capital section shown above does not require regularisation as the excess is covered by the provision of Rs 35.54 crore relating to the Capital head '4059' wrongly included in Revenue Section of the schedule of Demands and consequently in the schedule of Grants and Appropriations appended to the Appropriation Act passed under Article 204 of the Constitution.

**APPENDIX – IX**

**Cases where expenditure fell short  
(Refer: Paragraph 2.3.5)**

Sl. No.	Description of the Grants/ Appropriation	Amount of Savings (Rupees in crore) (Percentage of provision in bracket)	Main reasons of Saving as furnished by the Government
<b>Voted Section</b>			
1.	1 - Agriculture Department	<b>Revenue</b> 23.99 (24.98)  <b>Capital</b> 2. 00 (100)	<b>Revenue</b> Partly due to restriction imposed on the purchase of vehicles and non-purchase of machinery and equipment due to delay in purchase committee. No reasons have been intimated for the saving Rs 21.55 crore.  <b>Capital</b> No reasons have been intimated for the entire saving (May 2003).
2.	2- Animal Husbandry and Fisheries Department	<b>Revenue</b> <b>17.80</b> (30.99)	<b>Revenue</b> Mainly due to non-payment of arrear of pay and dearness allowances in accordance with the direction of Finance Department, economy measures and non passing of bills by treasury. No reasons have been intimated for the saving of Rs 2.74 crore (May 2003).
3.	3- Building Construction and Housing Department	<b>Revenue</b> 19.00 (28.20)	<b>Revenue</b> No reasons have been intimated for the entire saving (May 2003).
4.	4-Cabinet Secretariat and Co-ordination Department	<b>Revenue</b> 2.26 (28.38)	<b>Revenue</b> Mainly due to excessive provision for salary and economy measures.
5	6-Election	<b>Revenue</b> 2.89 (46.84)	<b>Revenue</b> Mainly due to non-drawal of fund due to lack of time and non-holding of Dumka bye election within the financial year.
6	8-Civil Aviation Department	<b>Revenue</b> 8.89 (72.51)	<b>Revenue</b> Partly due to non-purchase of helicopter. No reasons have been intimated for the balance saving of Rs 4.71 crore. (May 2003).
7	9-Co-operative	<b>Revenue</b> 8.87 (34.89)  <b>Capital</b> 9.74 (100)	<b>Revenue</b> Mainly due to non-division of cadre, non-availing of L.T.C and non-concurrence of Finance department.  <b>Capital</b> Mainly due to non-completion of procedure due to non-receipt of scheme wise list from N.C.D.C and Govt. of Bihar. No reasons have been intimated for the balance saving of Rs 6.35 crore. (May 2003).

8	11-Excise and Prohibition Department	<b>Revenue</b> 2.59 (31.59)	<b>Revenue</b> Mainly due to non-receipt of permission for utilisation of supplementary grant and non-issue of sanction order. No reasons have been intimated for the balance Saving of Rs 1.39 crore.
9.	12- Finance Department	<b>Revenue</b> 11.08 (33.61)  <b>Capital</b> 7.98 (47.84)	<b>Revenue</b> Mainly due to less (i) expenditure than anticipated on pay and allowances and on telephone, electricity and office contingencies; (ii) procedural delay in purchase/installation of computers; (iii) post kept vacant and (iv) economy measures.  <b>Capital</b> No reasons have been intimated for the entire saving.
10.	17- Finance (Commercial Tax) Department	<b>Revenue</b> 18.23 (60.87)	<b>Revenue</b> Mainly due to non demand of fund for electric charges and rent; excessive provisions on salary, law charges maintenance of vehicles etc; employees having been sent on deputation and post budget decision to get the work done by the Transport Department from their grant.
11	18-Food, Supply and Commerce Department	<b>Revenue</b> 7.79 (39.72)	<b>Revenue</b> Partly due to less men-in-position than sanctioned strength, delay in allotment of fund and non drawal of fund from treasury. No reasons have been intimated for the saving of Rs 2.92 crore.
12	19-Forest and Environment Department	<b>Revenue</b> 98.06 (38.87)	<b>Revenue</b> Reasons for the entire saving have not been intimated (May 2003)
13	20-Health, Medical Education and Family Welfare Department	<b>Revenue</b> 123.24 (33.51)  <b>Capital</b> 7.93 (26.80)	<b>Revenue</b> Mainly due to economy measures, posts kept vacant, less number of vehicles, less expenditure on diet because of less number of indoor patients, less expenditure on 'scholarships/stipend, non-completion of process of purchase of machinery and equipment, non-passing of bills by the Treasury and belated sanction of the scheme. No reasons have been intimated for the saving of Rs 39.94 crore (May 2003).  <b>Capital</b> Mainly due to non-receipt of estimates from Building construction Department and non-sanction of scheme. There was a excess of Rs 2.16 crore for which no reasons have been intimated (May 2003).

14	21-Higher Education Department	<b>Revenue</b> 15.56 (11.84)	<b>Revenue</b> No reasons have been intimated for the entire saving (May 2003).
15.	22- Home Department	<b>Revenue</b> 206.72 (30.76)	<b>Revenue</b> Partly due to posts kept vacant, non-sanction of purchase of motorcars, non-finalisation of cadre division, non-creation of India Reserve Battalion, on completion of procedure of purchase of equipments and arms and non construction of wards. No reasons have been intimated for the saving of Rs 176.08 crore. There was a final excess of Rs 80.37 crore for which no reasons have been intimated.
16	23- Industries Department	<b>Revenue</b> 52.23 (47.35)  <b>Capital</b> 10.54 (100)	<b>Revenue</b> Partly due to excess provision of fund, non formation of the Jharkhand State Khadi Gramudyog Board, non-completion of procedure of sanctioning of the schemes; non-receipt of authority letter, non posting of staff. No reason have been intimated for the saving of Rs 27.64 crore  <b>Capital</b> Reasons for non-utilisation of the entire provision have not been intimated (May 2003).
17	26-Labour, Employment and Training Department	<b>Revenue</b> 24.56 (36.56)	<b>Revenue</b> Partly due to non-sanction of proposed enhancement of rate of pension, less men in position than the sanctioned strength and non issue of orders of expenditure. No reasons have been intimated for the saving of Rs 8.50 crore.
18.	27-Law Department	<b>Revenue</b> 6.52 (15.58)	<b>Revenue</b> No reasons have been intimated for the saving.
19	29-Mines and Geology Department	<b>Revenue</b> 9.20 (52.63))	<b>Revenue</b> Mainly due to posts kept vacant, non - purchase of vehicles and non-purchase of computers. No reasons have been intimated for the saving of Rs 3.74 crore.
20.	30-Minorities Welfare Department	<b>Capital</b> 4.25 (42.50)	<b>Capital</b> No reasons have been intimated for the entire Saving.
21	32-Legislature	<b>Revenue</b> 2.59 (24.41)	<b>Revenue</b> Mainly due to non-payment of enhanced pay, posts kept vacant, purchase of less number of computers and delayed purchase of cars for whips.
22	33-Personnel and Administrative Reforms Department	<b>Revenue</b> 3.53 (57.87)	<b>Revenue</b> Partly due to less consumption of electricity, less number of guest lecturers and non-functioning of the office of the Lokayukta.

23	35-Planning and Development Department	<b>Revenue</b> 5.43 (11.72)	<b>Revenue</b> Mainly due to excessive budget provision, non-release of fund by the Central Government and less demand of funds for pay and allowances. No reasons have been intimated for the saving of Rs 0.96 crore.
24	36-Public Health and Engineering Department	<b>Revenue</b> 19.34 (19.25)  <b>Capital</b> 80.44 (57.46)	<b>Revenue</b> Mainly due to non payment of arrear of pay allowance wages and bonus to work charged staff recruited after cut off date by Finance/Personnel Department, non purchase of machinery and less expenditure on chemicals. No reasons have been intimated for the saving of Rs 2.46 crore.  <b>Capital</b> Partly due to belated issue of supply orders for construction materials because of filing of cases in the High Court by suppliers, non-release of fund by the Govt. of India and non-implementation of scheme though sanctioned in time. No reasons have been intimated for the savings of Rs 33.32 crore.
25	39-Relief and Rehabilitation Department	<b>Revenue</b> 10.49 (12.60)	<b>Revenue</b> No reasons have been intimated for the entire savings. The grant also had an excess of Rs 8.46 crore mainly under “carriage of drinking water by Trucks and Tractors” and under “Draught Other expenditure- Other works”.
26	40-Revenue and Land Reforms Department.	<b>Revenue</b> 32.32 (25.84)	<b>Revenue</b> Partly due to the restriction imposed on drawal of arrears pay for the period prior to 15.11.2000, non-posting of officers/ staff, non-sanction of purchase of vehicle, non-submission of bill for contingent expenditure in time and non-completion of financial procedure within the financial year. No reasons have been intimated for the saving of Rs 18.49 crore.
27	41- Road Construction Department	<b>Revenue</b> 50.65 (34.79)  <b>Capital</b> 79.68 (42.88)	<b>Revenue</b> Mainly due to non-approval of the rates for purchase of motor vehicles; machinery and equipment (including computers) by the purchase committee; less expenditure on pay and allowances; unavoidable delay in administrative approval and Technical sanction; posts kept vacant; non-division of cadre and non purchase of motor cars.  <b>Capital</b> Mainly due to (i) unavoidable delay in approval of schemes, preparation of D.P.R, administrative and technical approval and disposal of tenders and (ii) lack of time.

28	42-Rural Development Department	<p><b>Revenue</b> 149.43 (35.05)</p> <p><b>Capital</b> 247.81 (47.86)</p>	<p><b>Revenue</b> Mainly due to reduction in Plan outlay, restricting State's share in the light of Centre's share, non-posting of officers and staff, posts kept vacant, non-holding of Panchayat election and economy measures. No reasons have been intimated for the saving of Rs 17.85 crore.</p> <p><b>Capital</b> Partly due to posts kept vacant and non sanction of scheme. No reasons have been intimated for the saving of Rs 220.08 crore.</p>
29.	43-Science and Technology Department	<p><b>Revenue</b> 30.67 (47.97)</p> <p><b>Capital</b> 8.57 (82.64)</p>	<p><b>Revenue</b> Mainly due to posts kept vacant, ban on payment of arrears of salary and supply of computers by the Central Government and restriction imposed on purchase of motor vehicles. No reasons have been intimated for the savings of Rs 29.10 crore.</p> <p><b>Capital</b> Partly on the advice of the Authorisation Committee to classify the expenditure on Government Polytechnic Dumka under Tribal Area Sub Plan. Reasons for the saving of Rs 8.21 crore have not been intimated</p>
30	44- Secondary, Primary and Public Education Department	<p><b>Revenue</b> 223.64 (20.30)</p>	<p><b>Revenue</b> Partly due to less sanction of fund and lack of time. Reasons for the saving of Rs 216.53 crore have not been intimated.</p>
31	47-Transport Department	<p><b>Capital</b> 2.59 (86.05)</p>	<p><b>Capital</b> Partly due to non-posting of computer operators and non-purchase of vehicles. Reasons for the saving of Rs 2.00 crore have not been intimated.</p>
32	48-Urban Development Department	<p><b>Revenue</b> 17.29 (28.00)</p> <p><b>Capital</b> 59.85 (40.90)</p>	<p><b>Revenue</b> Mainly due to non-implementation of the scheme pending approval by the Planning Department, belated receipt of proposals resulting in non-sanction of grants, non-receipt of demands in time posts kept vacant and non-holding of election of urban local bodies. There was an excess by Rs 2.40 crore under one head.</p> <p><b>Capital</b> Partly due to non-submission of the scheme in time, pending/non-acceptance of proposal by Planning Department/ Planning Minister and non-receipt of demand letter from Urban Local Bodies. Rs 5.94 crore was surrendered on 31<sup>st</sup> March 2002 as the provision related to Building Construction Department (Grant No. 3). No reasons have been intimated for the saving of Rs 26.33 crore (May 2003).</p>

33	49-Water Resources Department	<b>Revenue</b> 4.86 (20.27)  <b>Capital</b> 158.97 (50.32)	<b>Revenue</b> No reasons have been intimated for the entire saving (May 2003).  <b>Capital</b> Partly due to delay in land acquisition and transfer of forestland and peoples objection. No reasons have intimated for the savings of Rs 73.91 crore (May 2003).
34	50-Minor Irrigation Department	<b>Revenue</b> 6.81 (18.69)  <b>Capital</b> 27.91 (45.88)	<b>Revenue</b> Mainly due to ban on payment of arrear relating to the period prior to 15.11.2000. Reason for the saving of Rs 3.09 crore have not been intimated.  <b>Capital</b> Mainly due to mistakes in the names of schemes, selection of places and local agitation leading to delay in sanctioning of the schemes. Reasons for the savings of Rs 15.40 crore have not been intimated.
35	51-Welfare Department	<b>Revenue</b> 126.83 (25.46)	<b>Revenue</b> Partly due to (i) excessive provision under salary (ii) receipt of estimates for construction of less number of schools/ Scholarships (iii) belated receipt of proposal and (iv) less receipt of Central share. Reasons for the saving of Rs 87.76 crore have not been intimated (May 2003).
36	52-Art, Culture and Youth Department	<b>Revenue</b> 4.90 (47.07)	<b>Revenue</b> Mainly due to non-accord of approval by purchase committee, less disbursement of prices to winners of National/ International Sports, less expenditure on scholarships, L.I.C, rents etc, posts kept vacant and non-receipt of consent of the Departmental Planning Committee.

<b>CHARGED SECTION (APPROPRIATION)</b>			
1	5-Secretariat of the Governor	<b>Revenue</b> 2.35 (64.38)	<b>Revenue</b> Partly due to non-purchase of bulletproof car for the Governor pending Governments' decision on security measures and less expenditure on leave travel concession. Reasons for saving of Rs 1.32 crore have not been intimated (May 2003).
2.	13-Interest Payment	<b>Revenue</b> 221.09 (28.03)	<b>Revenue</b> (i) Partly due to reclassification of expenditure in respect of share of small saving collection received from 1999-2000 and onwards under the head 123 Interest on special Securities issued to National Small Savings Fund of the Central Government by State Government Rs 89.45 crore;  (ii) availing facility of overdraft only for one day (Rs 1.38 crore);  (iii) non-receipt of Scheme-wise schedules from Bihar State and NCDC (Rs 1.10 crore). No reasons have been intimated for the savings of Rs 231.05 crore. There was an excess of Rs 91.92 crore partly due to reclassification of expenditure.
3	14-Repayment of Loans	<b>Capital</b> 35.20 (14.64)	<b>Capital</b> Mainly due to less resort to Ways and Means Advances and less overdraft than anticipated at budget stage (36.86 crore); non receipt of demand letter from RBI, Patna though called for (Rs 0.35 crore); non receipt of scheme wise list from N.C.D.C and Patna Rs 1.27 crore. No reasons have been intimated for saving of Rs 29.57 crore. There was an overall excess of Rs 31.04 crore for which no reasons have been intimated.
4	28-High Court	<b>Revenue</b> 2.18 (30.36)	<b>Revenue</b> Partly due to excess provision of fund (Rs 1.66 crore). No reason have been intimated for the balance saving.
5	34-Jharkhand Public Service Commission	<b>Revenue</b> 2.80 (99.29)	<b>Revenue</b> Mainly due to belated formation of Jharkhand Public Service Commission.



## APPENDIX- X

Cases of Persistent Saving Exceeding Rs 2 crore in each case  
(Refer: paragraph 2.3.6)

Sl. No.	Number and name of Grant/ Appropriation	Saving (Amount in crore of rupees and its percentage to provision in bracket)	
		2000-01	2001-02
<b>REVENUE VOTED</b>			
1.	1- Agriculture Department	13.59 (45)	23.99(25)
2.	2-Animal Husbandry and Fisheries Department	6.17 (37)	17.80(31)
3.	3-Building Construction and Housing Department	5.00 (33)	19.00(28)
4.	9-Co-operative Department	10.74 (75)	8.87(35)
5.	12-Finance Department	3.52 (37)	11.08(34)
6.	15-Pension	39.55 (19)	4.07(0.78)
7.	17-Finance (commercial Tax) Department	2.18 (38)	18.23(61)
8.	19-Forest and Environment Department	60.68 (59)	98.06(39)
9.	20-Health, Medical Education and Family Welfare Department	51.17 (46)	123.24(34)
10.	21-Higher Education Department	4.20 (13)	15.56(12)
11.	22-Home Department	35.53 (18)	206.72(31)
12.	23-Industries Department	14.43 (85)	52.23(47)
13.	26-Labour, Employment and Training Department	4.16 (14)	24.56(37)
14.	27-Law Department	3.95 (27)	6.52(16)
15.	29-Mines and Geology Department	2.33 (46)	9.20(53)
16.	35-Planning and Development Department	2.66 (50)	5.43(12)
17.	36-Public Health and Engineering Department	17.39 (48)	19.34(19)
18.	39-Relief and Rehabilitation Department	2.35(46)	10.49(13)
19.	40-Revenue and Land Reforms Department	12.27(34)	32.32(26)
20.	41-Road Constructions, Department	2.86 (12)	50.65(35)
21.	42-Rural Development Department	181.31 (64)	149.43(35)
22.	43-Science and Technology Department	5.16 (48)	30.67(48)
23.	44-Secondary, Primary and Public Education Department	98.75 (28)	223.64(20)
24.	48-Urban Development Department	4.23 (80)	17.29(28)
25.	49-Water Resources Department	2.75 (43)	4.86(20)
26.	51-Welfare Department	50.96 (55)	126.83(25)

<b>REVENUE CHARGED</b>			
1.	13-Interest Payment	334.46 (80)	221.09(28)
2.	28-High Court	2.15 (67)	2.18(30)
<b>CAPITAL VOTED</b>			
1.	9- Co-operative Department	2.45(100)	9.75(100)
2.	10-Energy Department	139.13(87)	6.59(2)
3.	23- Industries Department	4.69 (100)	10.54(100)
4.	30- Minority Welfare Department	6.50(100)	4.25(43)
5.	36-Public Health and Engineering Department	23.70(100)	80.44(57)
6.	41-Road Constructions, Department	4.11(20)	79.68(43)
7.	42-Rural Development Department	10.41(12)	247.81(48)
8.	48-Urban Development Department	15.69(82)	59.85(41)
9.	49-Water Resources Department	61.90(52)	158.97(50)
10.	50-Minor Irrigation Department	7.59(70)	27.91(46)
<b>CAPITAL CHARGED</b>			
1.	14- Repayment of Loans	46.15 (26)	35.20 (15)

**APPENDIX XI**  
**Expenditure on new services/ new instrument of**  
**Services in Excess of the budget provision**  
**(Refer: Paragraph 2.3.7)**

Sl. No.	Grants Appropriation Number/ Head of Account	Provision	Actual Expenditure	Excess
			<i>(Rupees in lakh)</i>	
1.	<b><u>Appropriation No. 13 Interest Payment</u></b> 04- Interest on Loans and Advances from central Government 104-Interest on loans for non-plan schemes. 0003-Interest on loans received for other non-plan schemes.	55.00	3,01.87	2,46.87
2.	<b><u>Grant No.14 Repayment of Loans</u></b> 6004-Loans and Advances, from the Central Government non-plan loans 800-Other loans 6000-Other loans	50.00	5,62.59	5,12.59
3	<b><u>Grant No. 39</u></b> 2245- Relief on account of Natural calamities 01- Drought 102- Drinking water supply 0001-Carriage of Drinking water by Trucks and Tractors	4.18	68.79	64.61
4.	800-Other expenditure 0002-Other works	29.25	7,74.70	7,45.45
	<b>Total</b>	<b>138.43</b>	<b>17,07.95</b>	<b>15,69.52</b>

**APPENDIX- XII**  
**Expenditure on new services/ new instrument of service**  
**Without Budget Provision**  
**(Refer: Paragraph 2.3.7)**

SI. No.	Grants Appropriation Number/ Head of Account	Provision	Actual Expenditure	Excess
			<i>(Rupees in lakh)</i>	
1.	<b><u>Grant No.12</u></b> 7610-Loans to Government servants etc . 800-Other Advances 10-Other Advances	Nil	10.16	10.16
2.	<b><u>Grant No. 23</u></b> 2852-Industries 80-General 796-Tribal area sub-Plan 0202-Grants to Industrial units on electric consumption	Nil	20.00	20.00
3.	<b><u>Grant No. 39</u></b> Relief and Rehabilitation Department 114-Assistance to farmer for purchase of Agriculture Inputs 0000- Agriculture input grant (For damaged crops)	Nil	3.76	3.76
4.	02-Floods, cyclones etc. 109-Repairs and Restoration of damaged water supply, drainage and sewage works 0000-Repairs and maintenance of damaged sewerage and water supply system	Nil	26.98	26.98
5	<b><u>Grant No. 41- Roads and Bridges</u></b> 799 Suspense 0002 Purchase	Nil	223.63	223.63
6.	0003-Miscellaneous Works Advances	Nil	67.04	67.04
7.	<b><u>Grant No. 48</u></b> 4216- Capital outlay on Housing 01- Government Residential Building 796- Tribal Area Sub Plan 0200- Tribal Area Sub-Plan	Nil	263.25	263.25
	<b>Total</b>		<b>614.82</b>	<b>614.82</b>

**APPENDIX -XIII**  
**Anticipated Savings not surrendered**  
**(Refer: Paragraph 2.3.8)**

SI. No.	Number and name of the Grant/ Appropriation	Saving	Unsurrendered savings
		<i>(Rupees in crore)</i>	
<b>REVENUE SECTION – VOTED</b>			
1.	1-Agriculture Department	23.99	20.73
2.	2-Animal Husbandry and Fisheries Department	17.80	3.29
3.	12-Finance Department	11.08	2.57
4.	18-Food, Supply and Commerce Department	7.79	3.98
5.	20-Health, Medical Education Family Welfare Department	123.24	65.47
6.	23-Industries Department	52.23	17.37
7.	26-Labour, Employment and Training Department	24.56	1.57
8.	29-Mines and Geology Department	9.20	3.62
9.	36-Public Health and Engineering Department	19.34	2.36
10.	40-Revenue and Land Reforms Department	32.32	7.71
11.	42-Rural Development Department	149.43	18.25
12.	43-Science and Technology Department	30.67	29.02
13.	44-Secondary, Primary and Adult Education Department	223.64	216.40
14.	48-Urban Development Department	17.29	3.31
15.	49-Water Resources Department	4.86	2.89
16.	51-Welfare Department	126.83	43.86
17.	52-Art, Culture and Youth Department	4.90	1.64
<b>REVENUE SECTION - CHARGED</b>			
1.	5-Secretariat of the Governor	2.35	1.91
2.	13-Interest Payment	221.09	219.56
<b>CAPITAL SECTION – VOTED</b>			
1.	9-Co-operative	9.75	6.35
2.	30-Minorities Welfare Department	4.25	1.12
3.	36-Public Health and Engineering Department	80.44	33.41
4.	42-Rural Development Department	247.81	175.25
5.	43-Science and Technology Department	8.57	8.20
6.	46-Tourism Department	1.50	1.00
7.	47-Transport Department	2.59	1.95
8.	48-Urban Development Department	59.85	21.54
9.	49-Water Resources Department	158.97	44.98
10.	50-Minor Irrigation Department	27.91	15.33
<b>CAPITAL SECTION – CHARGED</b>			
1.	14-Repayment of Loans	35.20	33.56
	<b>Total</b>	<b>17,39.46</b>	<b>10,08.20</b>

**APPENDIX – XIV**  
**Surrender in excess of actual saving**  
**(REFER- PARAGRAPH 2.3.9)**

SI. No	Grant / Appropriation No.	Saving	Surrender	Excess Surrendered
			<i>(Rupees in lakh)</i>	
<b>REVENUE SECTION</b>				
1	16-National Saving	73.18	73.22	0.04
2	38-Registration Department	99.98	137.74	37.76
3	39-Relief and Rehabilitation Department	1048.81	1768.38	719.57
4	46-Tourism Department	122.10	158.15	36.05
<b>CAPITAL SECTION</b>				
1	10-Energy Department	659.00	6500.00	5841.00
	<b>Total</b>	<b>2003.07</b>	<b>8637.49</b>	<b>6634.42</b>

**APPENDIX- XV**  
**Statement of unjustified / excessive surrenders**  
**(Refer: Paragraph 2.3.10)**

Sl. No.	Grant / Appropriation No.	Sub-head / Schemes	Provision (original + Supplementary)	Surrender	Expenditure	Excess
			<i>(Rupees in lakh)</i>			
1.	10	2052-Secretariat-General Services 090-Secretariat 0001A-Energy Department	99.70	60.50	59.95	20.75
2	22	2070-Other Administrative Services 113-Welfare of Police personnel 0001-Hospital Charges	92.24	35.80	275.79	219.35
3	22	2070-Other Administrative Services 108-Fire Protection Services 0001-Fire Protection Services	1,65.96	21.54	2,16.23	71.81
4	22	2055-Police 001-Direction and Administration 0001-Superintendence	4,35.82	76.44	12,51.76	8,92.38
5	24	2220-Information and Publicity 60-Other 0002-District Mobile units	1,84.64	12.52	1,83.64	11.52
		<b>Total</b>	<b>9,78.36</b>	<b>2,06.80</b>	<b>19,87.37</b>	<b>12,15.81</b>

**APPENDIX – XVI**  
**STATEMENT OF UNRECONCILED EXPENDITURE**  
**(Reference paragraph 2.3.11)**

Sl. No.	Department	Units	Amount (Rupees in crore)
1.	Human Resource Development Department	292	1036.91
2.	Finance Department	161	531.77
3.	Panchayati Raj Department	165	392.72
4.	Transport Department	25	340.33
5.	Medical & Public Health Department	164	195.05
6.	Rural Development Department	19	152.23
7.	Revenue & Land Reforms Department	10	104.00
8.	Public Works Department	40	94.20
9.	Forest & Environment Department	71	93.28
10.	Social Security and Welfare Department	107	87.90
11.	Water Resources & F.C (M.I.) Department	19	55.11
12.	Urban Development Department	09	43.94
13.	Law Department	18	39.63
14.	Electricity (Power) Department	05	33.00
15.	Industries and Minerals Department	468	27.95
16.	Agriculture Department	21	17.51
17.	Labour & Employment Department	33	17.50
18.	Co-operative Department	22	16.15
19.	Planning and Development Department	25	12.60
20.	Food, Civil supply & Commercial Department	08	11.24
21.	Information and Public Relation Department	07	06.50
22.	Animal Husbandry & Fisheries Department	33	05.57
23.	Sectt. General Services Department	06	04.36
24.	Housing Department	05	02.99
25.	Personnel and Administrative Reforms Department	01	01.63
26.	Science and Technology Department	01	00.67
27.	Tourism Department	01	00.09
	<b>Total</b>	<b>1736</b>	<b>3324.83</b>



**Appendix- XVII**  
**Plantation in violation of provisions of working plan**  
**[ Ref. to in paragraph 3.1.5.1 (i)(a) ]**

Sl. No.	Divisions	Year of Plantation	Scheme	Plantation site / Thana Number	Area (in hectares)	Area available as per working plan (in hectares)	Difference (Hectares)	Cost of plantation in excess area (Rs in lakh)
1	Afforestation Division, Hazaribag	1998-99	Q.G.S.	Chatak/ Ramgarh 136	48.82	NIL	48.82	4.50
		-do-	FFP	Choubey /Barkatta	64.00	NIL	64.00	4.01
		-do-	Soil conservation	Kesura, Anbaro and Sekho /Sada 170,182 and 185	73.00	7.45	65.55	10.06
		-do-	-do	Kapka/ Barkatta 71	36.50	NIL	36.50	5.58
		-do-	-do	Routa/ Mandu 110	40.00	NIL	40.00	6.12
		-do-	-do	Garukurha/ Barhi 18	43.36	NIL	43.36	1.91
		-do-	-do	Sugia/ Ramgarh 177	70	NIL	70.00	7.95
2	Forest Research officer, Ranchi	1999-2000	FFP 50:50	Pusu /Kanke 10	45	91.94	135.06	20.14
		2000-2001	-do-	-do-	109			
		1999-2000	-do-	Urugutu /Kanke 13	73			
3	Forest Division Bokaro	1997-98	EAS	Uttagram/ 35	50	7.40	42.60	6.48
		-do-	-do-	Raghubahiyar /58	50	4.94	45.06	6.86
		1999-2000	-do-	Pathuria/ 88	40	NIL	40.00	8.15
		-do-	-do-	Bagiari / 100	45	NIL	45.00	9.17
		-do-	-do-	Chitu , Karmatar/ 103, 102	35	17.52	17.48	3.56
		1998-99	J.R.Y	Jebra /33	70	56.06	13.94	2.84
		-do-	-do-	Rukum/ 124	70	NIL	70.00	14.27
		-do-	-do-	Jhujhko/ 48	100	NIL	100.00	12.50
		-do-	RDF	Ulgada/ NA	40	NIL	40.00	2.73
		-do-	-do-	Uttasara/ 35	50	7.40	42.60	7.56
		-do-	-do-	Ordara/ 9	46	NIL	46.00	
		-do-	-do-	Machro/ 75	44	NIL	44.00	

4	Afforestation Division Ranchi	1999-2000	NAEB (100% CSS)	Marwa/ Kanke 14	100	65.62	34.38	33.89
		-do-	-do-	Birgaon /Tamar 198	80	20.24	59.76	
		2000-01	RDF	Lohar /Tamar 149	70	40.48	29.52	
		1999-2000 2000-01	NAEB Soil Conservation	Sanjamdih / Tamar 99 -do-	50 } 40 }	80.96	9.04	
		1999-2000 2000-01	NAEB Soil Conservation	Barbanga/Tamar 196 -do-	50 } 50 }	61.44	38.56	
5	Social Forestry Division, Deoghar	1999-2000	Integrated afforestation & Eco Development 100% CSS	Bhikhandiha/ Madhupur 70	185	NIL	235	32.15
		-do-	-do-	Trilokidih / Madhupur 71				
6	Dhalbhum Forest Division Jamshedpur	1998-99	RDF	Koria/ Ghatshila 1216	75	NIL	75	50.09
		-do-	-do-	Pathargada/ Mosabani 160	50	NIL	50	
		-do-	-do-	Roaam-Khutirjeri/ Rakha 91,90	50	47.00	03	
		-do-	-do-	Norisa & Aridharja / Chakulu 366,368	50	NIL	50	
		-do-	QGS	Rajbasa, Dighi/ Chakulia 362,346	50	Nil	50	
		-do-	-do-	Amrajora (Mosabani 347)	50	Nil	50	
7	Singhbhum Forest Division Chaibasa	1998-99	-do-	Hathiadih (Patamda 175)	50	NIL	50	48.42
8	Afforestation Division Singhbhum	2000-01	QGS	Rangmetia/ Saraikella	42	NIL	42	5.29
		1999-2000	RDF	Rajabera/ Chandil 203	43	28.34	14.66	4.58
		-do-	-do-	Balidih/ Saraikela 428	43	12.14	30.86	
				<b>Total</b>	<b>2420.68</b>	<b>548.93</b>	<b>1871.75</b>	<b>308.81</b>

**APPENDIX- XVIII**  
**Loss due to low survival of plants**  
**[Referred to in paragraph 3.1.5.1 (v)]**

<b>Sl. No</b>	<b>Name of Division</b>	<b>Year of Plantation and scheme</b>	<b>No. of Plants Planted (in lakh)</b>	<b>Required Survival of Plants (in lakh)</b>	<b>Actual survival of plants (in lakh)</b>	<b>Percentage of survival</b>	<b>Short fall (in lakh)</b>	<b>Expd. per plant (Rs)</b>	<b>Loss to Government (Rs in lakh)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1.	Afforestation Division, Giridih	1999/RDF	1.66	1.00	0.51	31	0.49	7.77	3.81
2.	Afforestation Division, Ranchi	RDF/1997	1.19	0.71	0.30	25	0.41	7.00	2.87
3.	-do-	FFP/1997	2.00	1.20	0.43	22	0.77	5.80	4.47
4.	-do-	NAEB/1999	1.20	0.72	0.61	51	0.11	4.34	0.48
5.	-do-	RDF/1999	1.60	0.96	0.63	39	0.33	5.64	1.86
6.	Social Forestry Division, Chaibasa	QGS/1996	1.25	0.75	0.61	49	0.14	4.38	0.61
7.	-do-	Medicinal plant/1996	2.72	1.63	1.42	52	0.21	4.38	0.92
		<b>Total</b>	<b>11.62</b>	<b>6.97</b>	<b>4.51</b>		<b>2.46</b>		<b>15.02</b>

**APPENDIX - XIX**  
**(Referred to in Para 3.3.5(B)(iii))**

**Details of pending Advances to various Executing Agencies, which was charged  
in the cash book**

Sl. No.	Particulars	Balance as on 1.4.1997	Payment 1997-2002 (As advance)	Adjustment 1997-2002	Balance as on 31.3.2002	Remarks
1.	BDOs for Community Irrigation & Construction Bandh Scheme	3427918.45	Nil	Nil	3427918.45	More than 8 years
2.	D.A.O. for Horticulture	127682.33			127682.33	-do-
3.	R.K.Mission, Ranchi	1985.00	Nil	Nil	1985.00	-do-
4.	Sapan Kr. Dey	-	5900	-	5900	
5.	BDOs for infrastructure	5616157	7979900	10435471	3160586	
6.	Dairy Development Officer Dumka	Nil	800000	600000	200000	1999-2000
7.	BDOs Nalanda	Nil	49862		49862	2000-2001
8.	BDOs Dumka	Nil	418900		418900	-do-
9.	BDOs Jarmundi	Nil	548200		548200	-do-
10.	BDOs Kundahit	Nil	600000		600000	-do-
11.	BDOs Jame	Nil	49862		49862	-do-
12.	Kathikund Samagra Vikash Parishad	Nil	1000000		1000000	-do-
13.	District Board, Dumka	Nil	184871		184871	-do-
14.	Others	Nil	24893		24893	-do-
15.	BDOs		1705242		1705242	2001-2002
16.	Rural Deptt, Special Division Dumka & NREP		3868512		3868512	-do-
17.	Others		3679341		3679341	-do-
		<b>9173742.78</b>	<b>20915483</b>	<b>11035471</b>	<b>19053754.78</b>	

**APPENDIX - XX****[Referred to in Para 3.3.7 (ii)]****Extract of balance as on 31.3.2000 as per Bank and as per Cash Book of  
DRDA Gumla – taken from Bank Reconciliation Statement as on 31.8.2000**

Sl No	Bank	A/c No	31.3.2K Bal. as per Pass book (Bank)	Additions required	Required deduction	Balance as per cash book	BRS at page of this annexure
1	2	3	4	5	6	7	8
1	RKGB	86	8008.06	310954.11	100797.00	218165.17	19
2	RKGB	50	5786.50	304226.58	100602.03	209411.05	20
3	RKGB	25	337470.34	4926688.26	2177299.36	3086859.24	21-22
4	RKGB	55	5.00	276521.37	68940.00	207586.37	33
5	RKGB	51		296817.79	100000.00	196817.79	34
6	RKGB	419		605545.03	270000.00	335545.03	34
7	RKGB	479		293651.77	293651.77		35
8	RKGB	294		201833.00		201833.33	36
9	RKGB	338	9673.86	222233.42		231907.35	37
10	RKGB	146		150000.00		150000.00	42
11	RKGB	180		150458.33		150458.33	43
12	RKGB	584		328391.66	120000.00	208391.66	44
13	RKGB	644		316555.96	100000.00	216555.96	45
14	RKGB	910		506648.00		506648.01	46
15	RKGB	518		500046.74	240673.20	259368.54	47
16	RKGB	34		458696.30	50005.00	408691.30	48
17	RKGB	586		987609.94	340000.00	647609.94	49
18	RKGB	441		1113518.58	390000.00	723518.58	50
19	RKGB	546		656019.27	263000.00	339019.27	51
20	RKGB	16		435700.65	120005.00	315695.65	52
21	RKGB	499		1349977.69	390000.00	959977.69	55
22	RKGB	621		271666.25	90000.00	181666.25	54
23	RKGB	994		693681.30	360000.00	333681.30	55
24	RKGB	40	6.33	209334.72	52000.00	157341.05	62
25	RKGB	73	71.73	256600.08	50005.00	206666.81	63
26	RKGB	555	794278.94	557538.09	1125968.74	225848.29	24
27	RKGB	1675	5.00	50453.33	50000.00	458.33	64
28	RKGB	59		661580.73	50000.00	611580.73	64
29	RKGB	865		293835.74	60000.00	233835.74	65
30	RKGB	53		549265.38	150050.00	399215.38	65
31	RKGB	106	5.00	106538.36	103691.86	2851.50	66
32	RKGB	01		253500.00	253500.00		66
33	RKGB	1045	5.00	459079.52	230000.00	229034.52	67
34	RKGB	773	983495	486276.00	170000.00	326110.95	67
			1165150.71	19241439.36	7870188.96	12536401.11	
35	RKGB	554	30000.00	13601712.22 + 63268.52	29168415.73	15533434.99	69
36	RKGB	196	4571.29	390907.63	172283.00	223195.92	70
37	RKGB	713	24.71	864700.00	380000.00	484724.71	71
38	RKGB	1757		6500000.00		6500000.00	76
39	SBI	1614	152604.72	41774581.97	36869495.96	5057690.73	10-11
40	SBI	2562	37906.45	1289865.00	70951.00	1256820.45	15
41	SBI	1670		+ 1600026.83	1931103.86	331077.03	57
42	SBI	1637		105489.32		105489.32	61
43	RKGB	100		560988.02	50005.00	510983.02	72
44	RKGB	31		327783.27	44901.05	282882.22	72
45	BOI	5063	174811.85	143370555.51	130933844.53	12611522.83	12-13

*Audit Report (Civil) for the year ended 31 March 2002*

1	2	3	4	5	6	7	8
46	BOI	5465	393608.08	236896.31 + 30152.74	2284255.30	1623598.17	26
47	BOI	2637	289436.40	5.00	21725.00	267716.40	30
48	BOI	9208		75000.00	478584.14	(-) 403584.14	32
49	BOI	2889		418584.14		418584.14	33
50	BOI	9209			2262050.00	(-) 2262050.08	71
51	BOI	2020		1128937.67	600000.00	528937.67	75
52	BOI	5008		102515.73		102515.73	74
53	RKGB	1008	3712650.28	11975129.96	9306792.59	6380987.65	75
54	BOI	18737	2095196.00		641196.00	1454000.00	76
55	BOI	5159		13320.05	835633.97	(-) 822313.92	38
56	BOI	997			2100000.00	(-) 2100000.00	39
57	BOI	5158		1557.56		1557.56	40
58	BOI	416		105078.57		105078.57	41
59	BOI	3063		321775.50		321775.50	60
60	Allaha-bad Bank	2000	773115.00	5388784.87	2295959.60	3865940.27	29
61	Canara Bank	405	11805.75	3692030.25	2391.00	3701490.00	27
62	UCO	4570	18503.92	20609.07	61734.90 + 0.01	22.621	92-25
63	UCO	4571	1496836.75	10768925.47	5228794.07	7036968.15	18
64	UBI	1697	437876.72	4628518.95	3409248.27 + 0.18	1657147.22	14
65	UBI	2222		332318.80	200000.00	132318.80	36
66	UBI	1698	12368.23	97876.73	94222.68 + 0.80	16021.48	23
67	UBI	2003		335250.40	316500.37 + 1.01	18749.02	59
68	UCO	4551			3310798.54	3310798.54	58
69	CCB	104	5014383.66	32047036.02	28721703.69	8339715.99	16-17
70	CCB	105	2136.30	5421126.68	1665198.95	3758064.03	68
71	CCB	113		175507.68	124577.82	50929.86	28
72	GPO Ranchi	73274 2	3473.55		137494.50	(-) 134020.95	30
73	GPO Ranchi	73274 3	6033.55		132219.15 +9.00	(-) 126194.60	56
74	GPO Ranchi	73274 9	3334.45		235000.00	(-) 2231665.55	31
75	BOI	584		2500000.00		2500000.00	72
76	UBI	977		500000.00		500000.00	8
77	UBI Kadra- mara Branch			100000.00		100000.00	8
78	RKGB	744		200000.00		200000.00	7
79	RKGB			100000.00		100000.00	7

**Additions as per 1995 Bank Reconciliation Statement**

(i)	Difference in OB of cash book as on 1.3.1986.	15347743.24		15347743.24	
(ii)	Do as on 31.3.1995	967472.08		967472.08	
(iii)	Under casted in cash book	1.80		1.80	
(iv)	Amount added in debt side of cash book	300.36		300.36	
(v)	Excess credit carried over in cash book	97300.00		97300.00	
<b>Less as per BPS 31.3.95 incorporated on LS basis in BRS 31.8.2000</b>					
(i)	Interest credited by bank not accounted for in cash book		1998173.84	(-) 1998173.84	
(ii)	Overcasted in cash book		440.40	(-) 440.40	
(iii)	Advance given in credit side not adjusted in debit side of cash book		8840.00	(-) 8840.00	
(iv)	Bank passbooks (P/- 68 to 87 of last BPS		78460.00	(-) 78460.00	
	<b>15775873.37</b>	<b>326821073.28</b>	<b>274043194.95</b>	<b>68553751.70</b>	

### Summary

Balance as on <b>31.3.2000</b> as per Bank Reconciliation Statement prepared by M/s Awresh Jain & Co., Ranchi the Chartered Accountant		15775873.37	or	157.76 lakh
Addition required to be made for reconciling (adjustment entries) balance at Bank & Balance as per cash book of DRDA/Gumla		(+) 326821073.28	or	3268.21 lakh
Subtraction required to be made for reconciling the balance as per Bank and as per cash book		(-) 274043194.95	or	2740.43 lakh
<b>Actual</b> Balance as per cash book of DRDA / SGSY scheme + components as on 31.3.2000		68553751.70	or	685.54 lakh
(i)	SGSY new cash book	54730541.63		
(ii)	IRDP Supp component cash book	12885795.05		
(iii)	Animal Husbandry (Subsidiary cash book of IRDP now merged with SGSY)	351227.00		
(iv)	Village Industries (Vilindus) cash book (Subsidiary of A/c Head 22851)	586188.02		
		<b>68553751.70</b>		



**APPENDIX- XXI**  
**[Referred to in para no. 3.4 (A)(i)]**

**Details of Medicines purchased at higher rates**

(Rupees in lakh)

Sl No.	Name of the office	Year	Name of agencies from which medicines purchased	Name of medicines	Cost of medicines at the rate of HAL	Cost on which medicines purchased	Excess expenditure
1	CS Cum CMO, Ranchi	1997-02	Bro. Phil Amit Pharma, Sheo Shankar Enterprises Shivam Enterprises Unipharma etc.	Tetracycline Cotrimoxazol BDS, Ampicillin Unizyme	10.73	19.26	8.53
2	Sadar Hospital, Ranchi	DO	New Medical Agency, S.S. Enterprises,	Bandage, Gauzethan, Amoxycillin etc.	1.85	4.50	2.65
3	RINPAS, Ranchi	1999-2000	Kapil Agency	Chloropromazine	0.04	0.08	0.04
4	RMCH, Ranchi	1997-01	Puroshotam Pharma, Kaushalya Drug Agency, Alex Pharma etc.	Dextrose 5%, RL Manitol Bezyle Pencilline	42.58	59.61	17.03
5	PMCH, Dhanbad	DO	G.D. Enterprises, B.S. Enterprises India Agency, Ravi Associates etc.	D.N.S, R.L. Dextrose 5% Tetracycline Ampicillin etc.	17.09	24.43	7.34
6	CS cum CMO, Dhanbad	do	VS Enterprises, Unipharma, GD Enterprises, etc.	Metronidazol Zentamycin Enthromycin	4.37	6.29	1.92
7	CS cum CMO, Bokaro	2000-01	K A.PL, MAPL	Tetracycline Cotrimoxazol DS etc.	0.45	1.28	0.83
8	Sadar Hospital, Giridih	2000-01	N.S. Trading, Krishna Surgical others	Tetracycline R.L. Ciprofloxacin, Ampicillin etc.	1.18	2.27	1.09
9	C.S. Giridih	do	N.S. Trading	DNS, Bandage guage etc.	1.17	1.68	0.51
10	CS Deoghar	1997-01	Unipharma, Rahul Distributors Rocks & Ricks etc	Cotrimoxazol Ampicillin Renitidine, Paracitamol	6.47	9.44	2.97
11	Sadar Hospital, Deoghar	do	K. Enterprises Rahul Distributors Unipharma etc	DNS, N.S , RL Colrimxonol tab., Dexamethasone	2.19	3.30	1.11
12	ACMO, Ranchi	1997-02	A.K. Sales, M.K. Pharma J.K. Enterprises	Doxycyclin, Ampicillin etc.	4.99	9.07	4.08
13	ACMO. Dhanbad	1997-02	Unipharma, G.D. Enterprises, VS.. Enterprises	Ampicillin Tetracycline Ciproflox	2.64	4.12	1.48
					<b>95.75</b>	<b>145.33</b>	<b>49.58</b>

**APPENDIX- XXII**

**[Refer: Para 3.4 (B)(v)]  
List of equipment lying idle**

(Rupees in lakh)

Name of office	Year of installation / Date from which lying idle	Name of the equipment	No of units (In Pcs)	Cost	Reasons
1	2	3	4	5	6
R.M.C.H. Ranchi	1997-98/ Jan.1999	Anesthesia	3	14.93	Un-repaired
	1998-99/ Jan.1999	Voltage Stabilizer	4	0.10	do
	1997-98/ Jan. 2000	Pulse oscillator	2	0.57	do
	2001-02/ 24.8.2001	B.P. instruments	3	1.25	do
	2000-01/23.8.2001	Oxygen flow meter	4	1.21	do
	2000-01/ 30.6.2000 September 2000	Patients trolley	1	0.25	do
	1999-2000/ Sept. 2000	Flow Meter	1	0.35	do
	1998-99/ 1.4.2002	Air conditioner	4	3.77	do
	1999-2000/ 11.1.2002	Flow meter	5	0.86	do
	1998-2000 (29.1.2002) / 25.8.01 & 5.1.2001	Operation table	2	0.96	do
	1999-2000 (27.11.99) /N.A	Air conditioner	1	0.94	do
	1998/ Jan. 2001	Audio meter	1	0.70	do
2. CS, Bokaro	1987-88/(127/8)/ 2.9.87	X- ray machine	1	1.00	(i) Technician not posted; (ii) X ray plate and chemicals not available
3 Sadar Hospital, Bokaro	1987-88/ (4.5.87 & 2.9.87)/ 6.11.90	X ray Machine	1	2.04	Exposure does not take load. Un- repaired sanction of C. S. awaited
4 PMCH Dhanbad	1998-99/N.A.	AC Machine with Stabiliser	1	0.27	Fault in system
	1998-99/ (10.4.98 & 1/6/99) N.A.	Freeze	2	0.28	Technical fault
	1998-99 (26.5.99)/ June 2001	Ultra sound machine PBX system	1	7.45	NA
				1.86	Technical fault
5. District T.B. Officer / Jamshedpur	1982/ 1991-95	Microscope	1	0.36	Technical fault
	2001-02/ 8/2001	Microscope	2	0.66	Technician not posted
	2001-02/ 9/2001	Binocular		0.36	

1	2	3	4	5	6
6. MGM College Hospital, Jamshedpur	1981-82/ 1981-82	5 RD 72.5	1	NA	For want of space and power connection
	1998-99/ 1998-99	Portable X- ray	1	NA	Lack of repair
	NA/ 1998-99	Ultra sound machine	1	NA	do
	1994-95/ 1997-98	Defibrillator	1	NA	Lack of servicing
	1985-86/1997-98	E.C.G. (Model 308)	1	NA	do
	1985-86/1994-95	ECG. (Model 108T)	1		
	1994-95/98-99	Central Monitoring system with accessories	1	do	do
	22.10.98/ 24.11.98	Computer with equipment	1	5.72	Due to wiring fault
	30.12.98/ October 2001	Air conditioner Voltage Stabilizer	1 1	0.27 0.10	do
	20.6.1998/October 1999	E.E.G. Machine	1	NA	do
7. CS cum CMO Jamshedpur	2001-02	Surgical equipment		18.43	
			52	64.69	