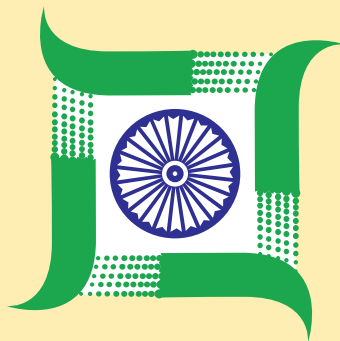


सत्यमेव जयते

Accounts at a Glance for the year 2016-17



झारखण्ड सरकार

Government of Jharkhand

ACCOUNTS AT A GLANCE

for the year 2016-17

GOVERNMENT OF JHARKHAND

PREFACE

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by the State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Principal Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and the Appropriation Accounts.

'Accounts at a Glance' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.

PLACE : RANCHI

DATE : 08.03.2018



(Chandra Mauli Singh)

Accountant General (A&E)

Our Vision, Mission and Core Values

The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

Our mission enunciates our current role and describes what we are doing today

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders – the Legislature, the Executive and the Public – that public funds are being used efficiently and for the intended purposes.

Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance

Independence

Objectivity

Integrity

Reliability

Professional Excellence

Transparency

Positive Approach

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OVERVIEW

1.1. Introduction

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, to the Accountant General (Accounts and Entitlements). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

1.2. Structure of Accounts

1.2.1. Government Accounts are kept in three parts :

Part I CONSOLIDATED FUND	Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances.
Part II CONTINGENCY FUND	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
Part III PUBLIC ACCOUNT	Comprises of Debt, Deposits, Advances, Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are to be cleared eventually by booking to the final heads of account.

1.2.2. Compilation of Accounts

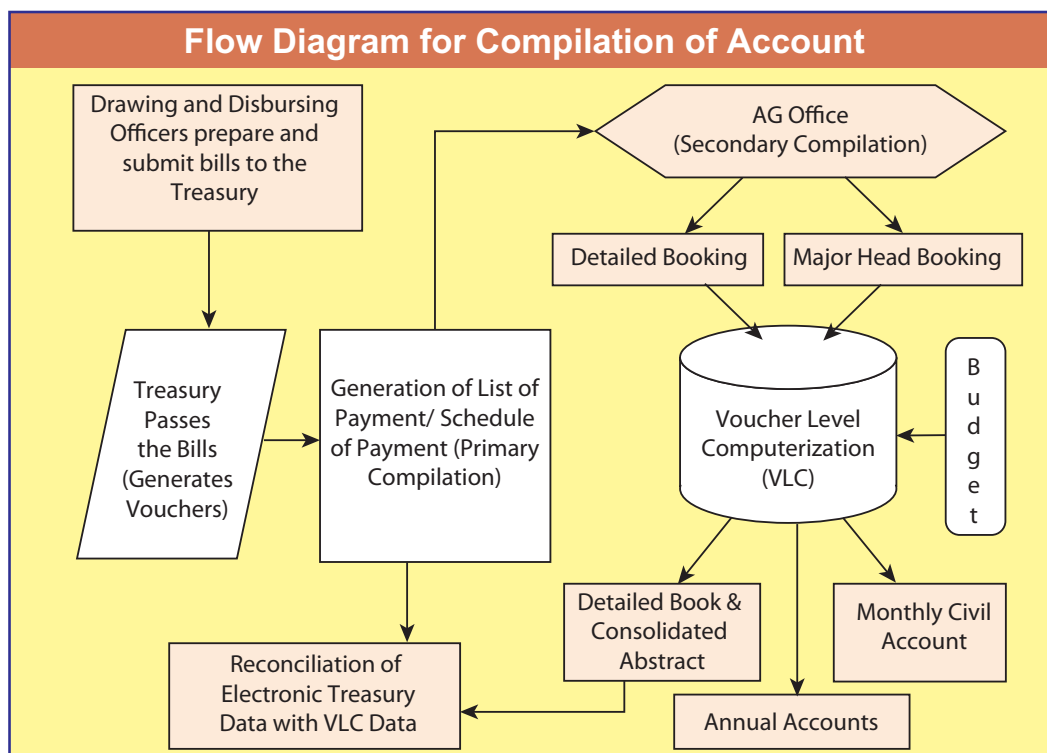


Chart No. 1

1.3. Finance Accounts and Appropriation Accounts

1.3.1. Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, Public Debt and Public account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, Summarized Statements of overall receipts and disbursements and 'Notes to Accounts' containing summary of significant accounting policies, quality of accounts and other items. Volume II contains Detailed Statements (Part-I) and Appendices (Part-II).

Receipts and Disbursements of the Government of Jharkhand as depicted in the Finance Accounts 2016-17 are given below.

Table No. 1

(₹ in crore)

Receipts (Total: ₹ 57,285)	Revenue (Total: ₹ 47,054)	Tax Revenue	32,441
		Non Tax Revenue	5,351
		Grants-in-Aid	9,262
	Capital (Total: ₹ 10,231)	Recovery of Loans and Advances	39
Borrowings and other Liabilities ¹		10,192	
Disbursements (Total: ₹ 57,285)	Revenue	45,089	
	Capital	10,861	
	Loans and Advances	1,335	

¹ Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Inter State Settlement+ Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Cash Balance

The Union Government transfers substantial funds directly to State Implementing Agencies / NGOs for implementation of various schemes and programmes. This year, the Government of India directly released ₹ 312 crore (₹ 258 crore last year). This exclude an amount of ₹ 463 crore and ₹ 618 crore respectively for the financial year 2015-16 & 2016-17 released to Central Bodies located in the State as well as various other organizations outside the purview of the Government of Jharkhand. Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are now exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2. Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts 'Charged' on the Consolidated Fund or 'Voted' by the State Legislature. There are 05 Charged Appropriations, 54 Voted Grants and 01 Voted and Charged mixed Grant.

The Appropriation Act, 2016-17, had provided for gross expenditure of ₹ 72,966 crore and provision of reduction of expenditure (recoveries) of ₹ 399 crore. Against this, the actual gross expenditure was ₹ 59,433 crore and reduction of expenditure was ₹ 70 crore, resulting in savings of ₹ 13,533 crore (23 per cent) and an over-estimation of reduction of expenditure of ₹ 329 crore (82 per cent). The gross expenditure included ₹ 1,268 crore drawn on Abstract Contingent (AC) Bills, out of which ₹ 955 crore is still outstanding at the end of the year for want of supporting Detailed Contingent (DC) bills.

During 2016-17, ₹ 8,407 crore was transferred from the Consolidated Fund to Deposits of Local Funds accounts under the Public Account, which are maintained by designated Administrators for specific purposes. The balances at credit of each local fund shall be verified at the end of the year by the Treasury Officer in communication with the Accountant General on one side and the authority administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it and not the local accounts as his standard.

1.4. Sources and Application of Funds.

1.4.1. Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 0.45 crore w.e.f. 15 November, 2000), maintained with the RBI. During 2016-17, the Government of Jharkhand has taken ordinary Ways and Means Advances for 3 days and did not resort to OD facilities.

1.4.2. Fund flow statement

The State had a Revenue Surplus of ₹ 1,965 crore and a Fiscal Deficit of ₹ 10,192 crore representing 0.78 *per cent* and 4.02 *per cent* respectively, of the Gross State Domestic Product (GSDP)². The Fiscal Deficit constituted 18 *per cent* of total expenditure. This deficit was met from Public debt (₹ 7,081 crore), increase in Public Account (₹ 5,895 crore) and net of opening and closing cash balance (₹ 706 crore). Around 37 *per cent* of the Revenue Receipts (₹ 47,054 crore) of the State Government was spent on Committed Expenditure like Salaries (₹ 8,927 crore), Interest Payments (₹ 4,172 crore) and Pensions (₹ 4,135 crore).

² GSDP figure of 2,53,536 crore adopted as per figure of Ministry of Statistics and Programme Implementation.

Sources and Application of Funds

Table No. 2

(₹ in crore)

PARTICULARS		AMOUNT
SOURCES	Opening Cash Balance as on 01.04.2016	(-)204
	Revenue Receipts	47,054
	Recovery of Loans & Advances	39
	Receipts of Public Debt	7,081
	Inter State Settlement	0
	Small Savings Provident Fund & Others	873
	Reserves & Sinking Funds	453
	Deposits Received	10,785
	Civil Advances Repaid	359
	Suspense Account	65,170
	Remittances	9,281
	Contingency Fund	0
	TOTAL	1,40,891
APPLICATION	Revenue Expenditure	45,089
	Capital Expenditure	10,861
	Loans Given	1,335
	Repayment of Public Debt	2,078
	Inter State Settlement	0
	Small Savings Provident Fund & Others	994
	Reserves & Sinking Funds	70
	Deposits Spent	5,754
	Civil Advances Given	360
	Suspense Account	64,537
	Remittances	9,311
	Closing Cash Balance as on 31.03.2017	502
	TOTAL	1,40,891

1.4.3. Where the Rupee came from

(₹ in crore)

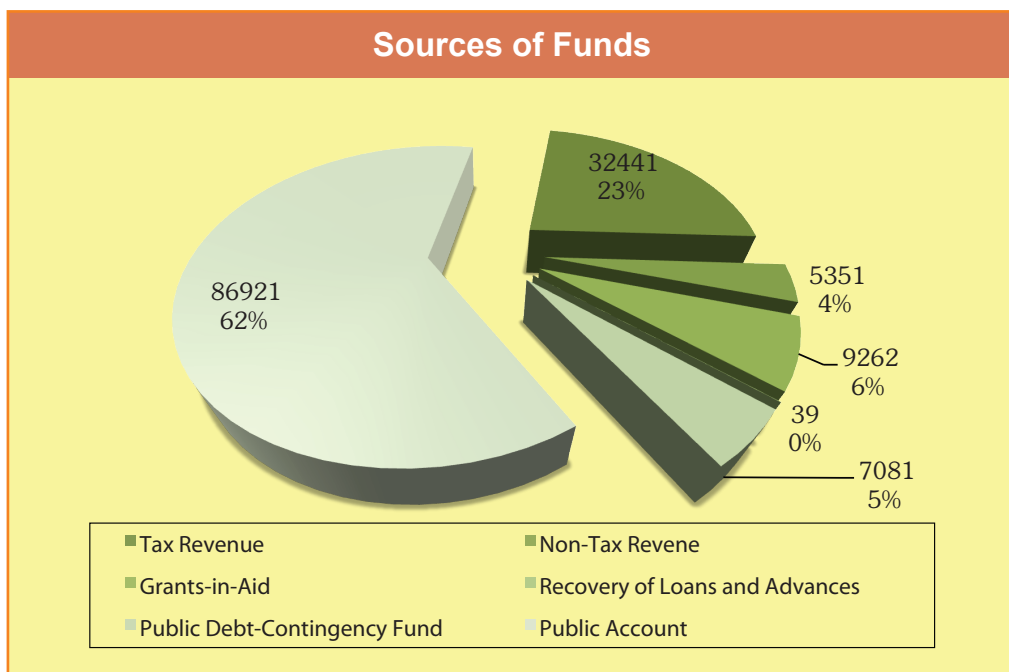


Chart No. 2

1.4.4. Where the Rupee went

(₹ in crore)

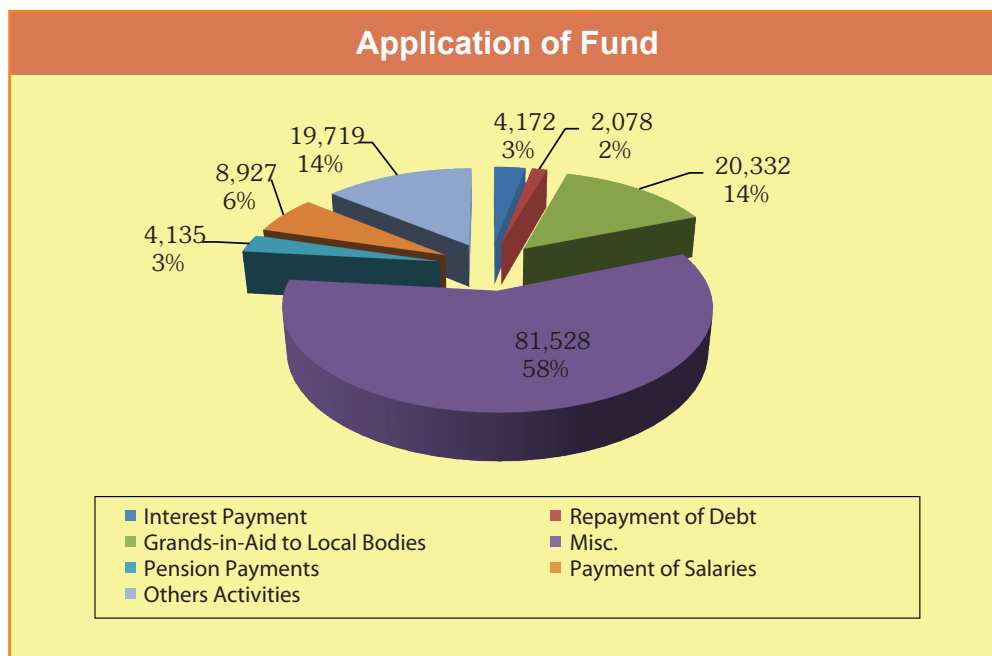


Chart No. 3

1.5. Highlights of Accounts

Table No. 3

(₹ in crore)

Sl. No.	Source	B.E 2016-17	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP ³ 2,53,536 crore
1.	Tax Revenue ⁴	35,529	32,441	91	13
2.	Non-Tax Revenue	8,426	5,351	64	2
3.	Grants-in-Aid and Contributions	11,802	9,262	78	4
4.	Revenue Receipts (1+2+3)	55,757	47,054	84	19
5.	Recovery of Loans and Advances	46	39	85	0
6.	Borrowings and other Liabilities ⁵	7,700	10,192	132	4
7.	Capital Receipts (5+6)	7,746	10,231	132	4
8.	Total Receipts (4+7)	63,503	57,285	90	23
9.	Non-Plan Expenditure ⁶	24,370	23,019	94	9
10.	NPE on Revenue Account	24,236	22,895	94	9
11.	NPE on interest Payments out of 10	4,380	4,172	95	2
12.	NPE on Capital Account	134	124	93	0
13.	Plan Expenditure ⁶	37,066	34,266	92	14
14.	PE on Revenue Account	24,526	22,194	90	9
15.	PE on Capital Account	12,540	12,072	96	5
16.	Total Expenditure (9+13)	61,436	57,285	93	23
17.	Revenue Expenditure (10+14)	48,762	45,089	92	18
18.	Capital Expenditure (12+15) ⁷	12,674	12,196	96	5
19.	Revenue Surplus (4-17)	6,995	1,965	28	1
20.	Fiscal Deficit (4+5-16)	5,633	10,192	181	4

³ GSDP figure of ₹ 2,53,536 crore for the year 2016-17 adopted as per figure of Ministry of Statistics and Programme Implementation.

⁴ Includes State's share of Union Taxes of ₹ 18,479 crore and ₹ 19,142 crore respectively in BE and Actuals.

⁵ Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Inter State Settlement + Net of Contingency fund + Net (Receipts-Disbursements) of Public Account + Net (Opening and Closing cash Balance).

⁶ Under the Capital Section, expenditure includes ₹ 77 crore as Non-Plan and ₹ 1,258 crore as Plan which pertains to Loans and Advances.

⁷ Expenditure on Capital Account includes Capital Expenditure (₹ 10,861 crore) and Loans and Advances disbursed (₹ 1,335 crore).

1.6. What do the Deficits and Surpluses indicate?

Deficit	Refers to the gap between Receipts and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit/ Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit/ Surplus	Refers to the gap between Total non-debt Receipts and Total non-debt Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. To encourage the State Governments to achieve this goal, Government of India extended Debt Consolidation and Relief Facility (DCRF) to States, under which, successful State Governments would receive relief on repayment of principal and/or interest.

The State Government has achieved the Revenue Surplus target as early as in 2006-07 and maintaining it thereafter upto 2013-14. But there is revenue deficit of ₹ 230 crore in the year 2014-15. Again the Government had achieved Revenue surplus of ₹ 4,085 crore and 1,965 crore during 2015-16 and 2016-17 respectively. There is however, a difference of opinion between the State Government and Government of India on the calculation of the percentage of Fiscal Deficit to Gross Domestic Product (GDP). While according to the State Government estimation, the ratio of Fiscal Deficit to GSDP ranged between 4.76 per cent and 1.31 per cent during 2012-17.

1.6.1. Trends of Revenue Deficit / Surplus

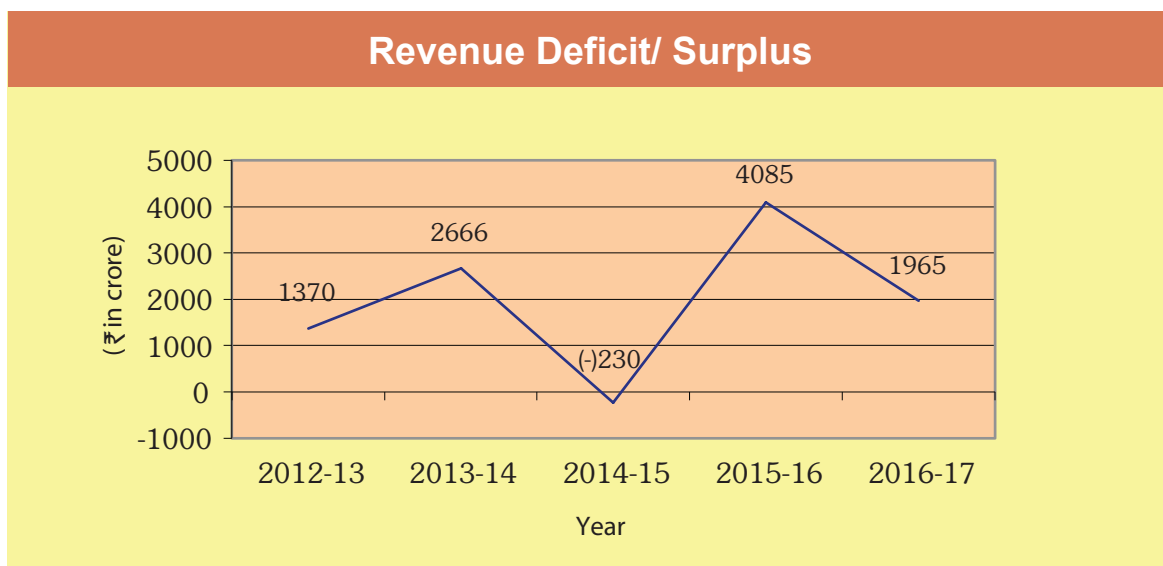


Chart No. 4

1.6.2. Trends in Fiscal Deficit

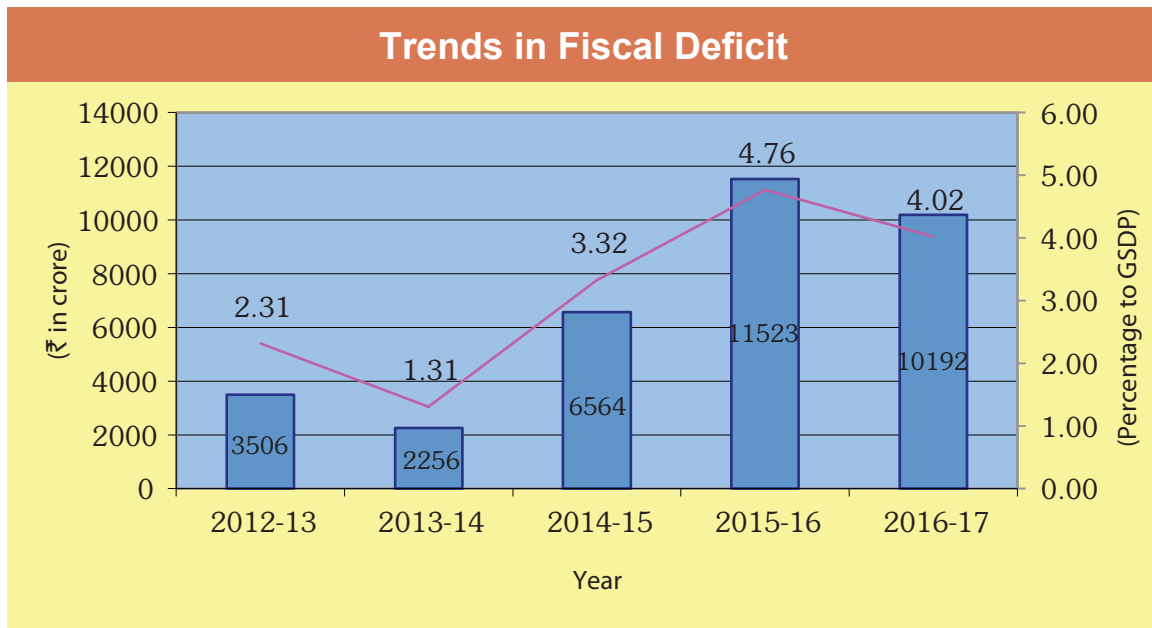


Chart No. 5

1.6.3. Proportion of Borrowed funds utilised on Capital expenditure

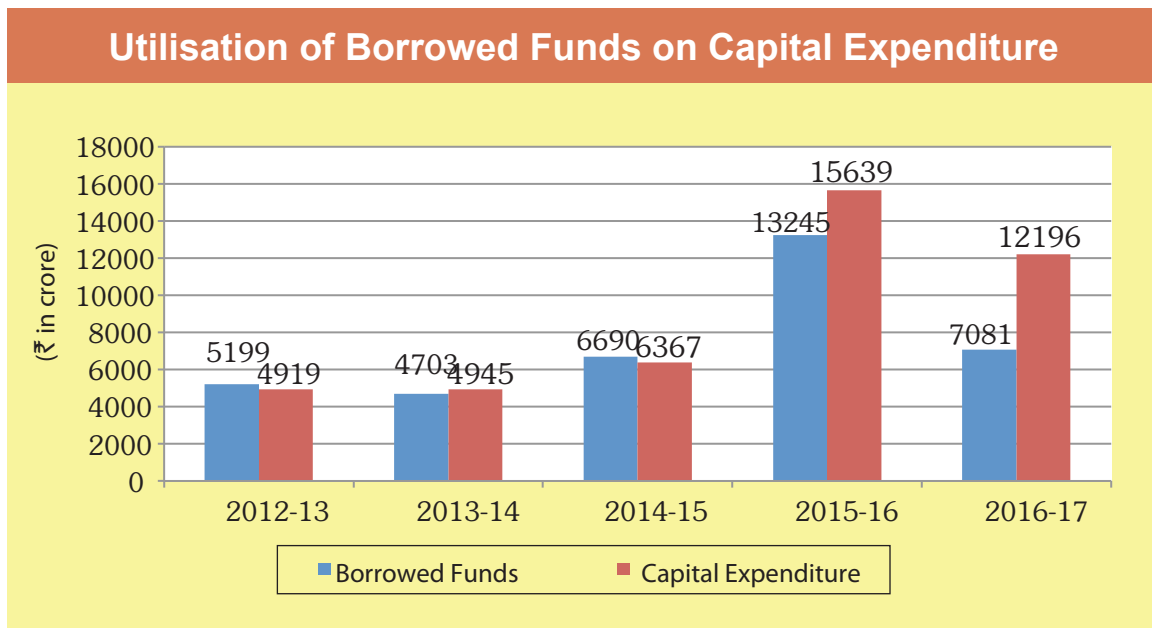


Chart No. 6

It is desirable to fully utilise borrowed funds for the creation of capital assets and to use Revenue receipts for the repayment of principal and interest of the borrowed funds. The State Government has financed its Capital expenditure from its borrowings in the current year (₹ 7,081 crore) and Revenue Surplus (₹ 1,965 crore) during the year 2016-17.

RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2016-17 were ₹ 54,174 crore.

2.2. Revenue Receipts

Tax Revenue	Comprises of taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes Interest receipts, Dividends, Profits etc.
Grants-in-Aid	Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid', Material & Equipment' received from Foreign Governments and channelised through the Union Government. The State Governments also give Grants-in-aid to Institutions like Panchayati Raj Institutions, Urban Local Bodies, Autonomous Bodies etc.

(₹ in crore)

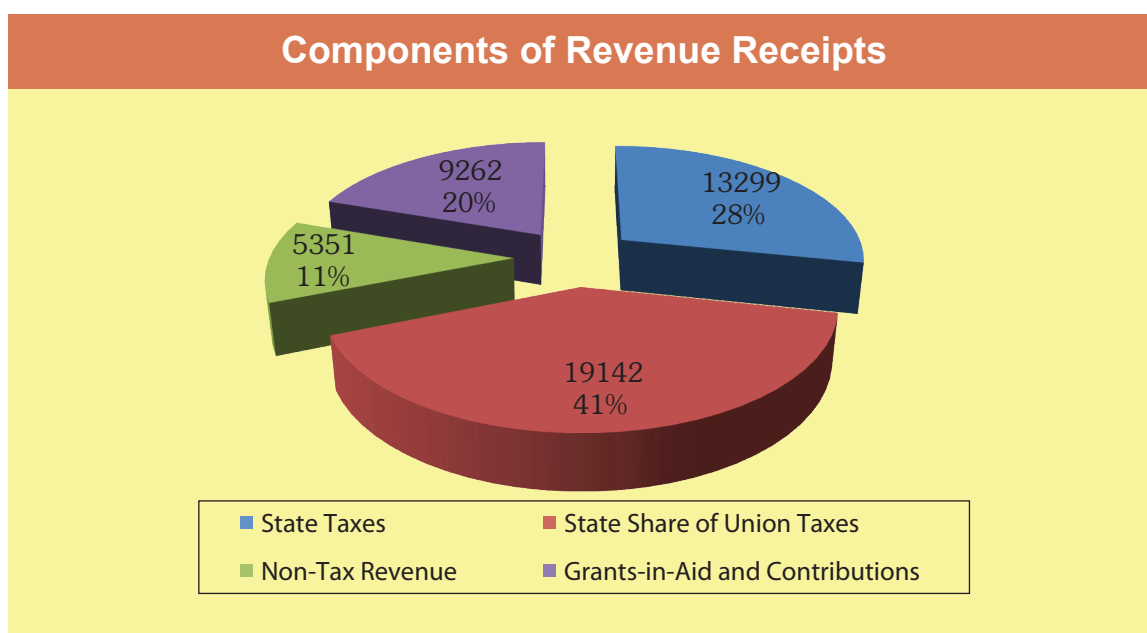


Chart No. 7

2.2.1. Components of Revenue Receipt (2016-17)

Table No. 4

(₹ in crore)

Components	Actuals
A. Tax Revenue	32,441
Taxes on Income & Expenditure	10,466
Taxes on Property & Capital Transactions	861
Taxes on Commodities & Services	21,114
B. Non-Tax Revenue	5,351
Interest Receipts, Dividends and Profits	121
General Services	466
Social Services	368
Economic Services	4,396
C. Grants-in-Aid & Contributions	9,262
Total – Revenue Receipts	47,054

2.2.2. Major Contributors to Tax Revenue

Table No. 5

(₹ in crore)

Component	Actuals	Percentage to GSDP
Taxes on Sales, Trade, etc.	1,05,49	4.16
Corporation Tax	61,35	2.42
Taxes on Income other than Corporation Tax	42,64	1.68
Service Tax	30,77	1.21
Customs	26,39	1.04
Union Excise Duties	30,13	1.18

During the year, net Tax Revenue was less than budget estimates by ₹ 3,088 crore. The major variants are as under:

Table No. 6

(₹ in crore)

Where Actual Receipts was more than Budget Estimates		Where Actual Receipts was less than Budget Estimates	
Heads	Amount	Heads	Amount
Union Excise Duties	1,325	Sales Tax	2,154
Service Tax	353	State Excise	538
		Taxes on Vehicle	418
		Customs	350
		Taxes on Income than Corporation Tax	344
		Corporation Tax	318
		Stamps and Registration Fees	293

2.3. Trends in components of Revenue Receipts

Table No. 7

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Revenues	16,412 (9)	18,319 (10)	19,837 (9)	27,448 (11)	32,441 (13)
Non-Tax Revenues	3,536 (2)	3,753 (2)	4,335 (2)	5,853 (2)	5,351 (2)
Grants-in-Aid	4,822 (3)	4,065 (2)	7,393 (3)	7,337 (3)	9,262 (4)
Total Revenue Receipts	24,770 (14)	26,137 (14)	31,565 (15)	40,638 (16)	47,054 (19)
GSDP	1,74,724	1,88,567	2,17,107	2,41,955	2,53,536 ⁸

⁸ GSDP figure of ₹ 2,53,536 crore adopted as the figure was provided from Ministry of Statistics and Programme Implementation.
Note : figures in parentheses represent percentage to GSDP in approaching round figure.

During 2016-17, growth in revenue collection was 16 per cent in respect of 2015-16, while GSDP growth was 5 per cent between 2015-16 and 2016-17. Tax Revenues increased by 18 per cent and Non-tax Revenue was decreased by 9 per cent. Significant collection was made under Non-ferrous Mining and Metallurgical Industries (₹ 4,094 crore), Taxes on Sales, Trade etc (₹ 10,549 crore) and Taxes on Income other than Corporation Tax (₹ 4,264 crore). The State's Own Revenue under certain Tax components like Taxes on Sales, Trade etc. (₹ 10,549 crore), State Excise (₹ 962 crore), Corporation Tax (₹ 6,135 crore) and Service Tax (₹ 3,077 crore) showed a high trend.

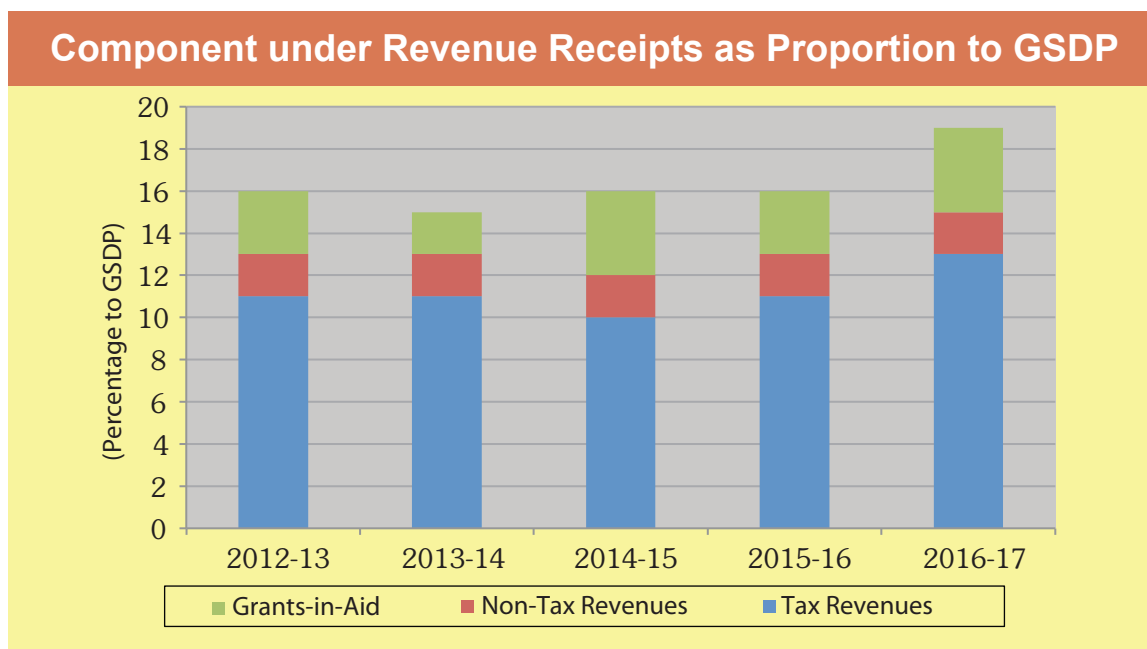


Chart No. 8

Sector-wise Tax Revenue

Table No. 8

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on Income and Expenditure	4,745	5,036	5,736	8,617	10,466
Taxes on Property and Capital Transactions	594	741	623	697	861
Taxes on Commodities and Services	11,073	12,542	13,478	18,134	21,114
Total Tax Revenues	16,412	18,319	19,837	27,448	32,441

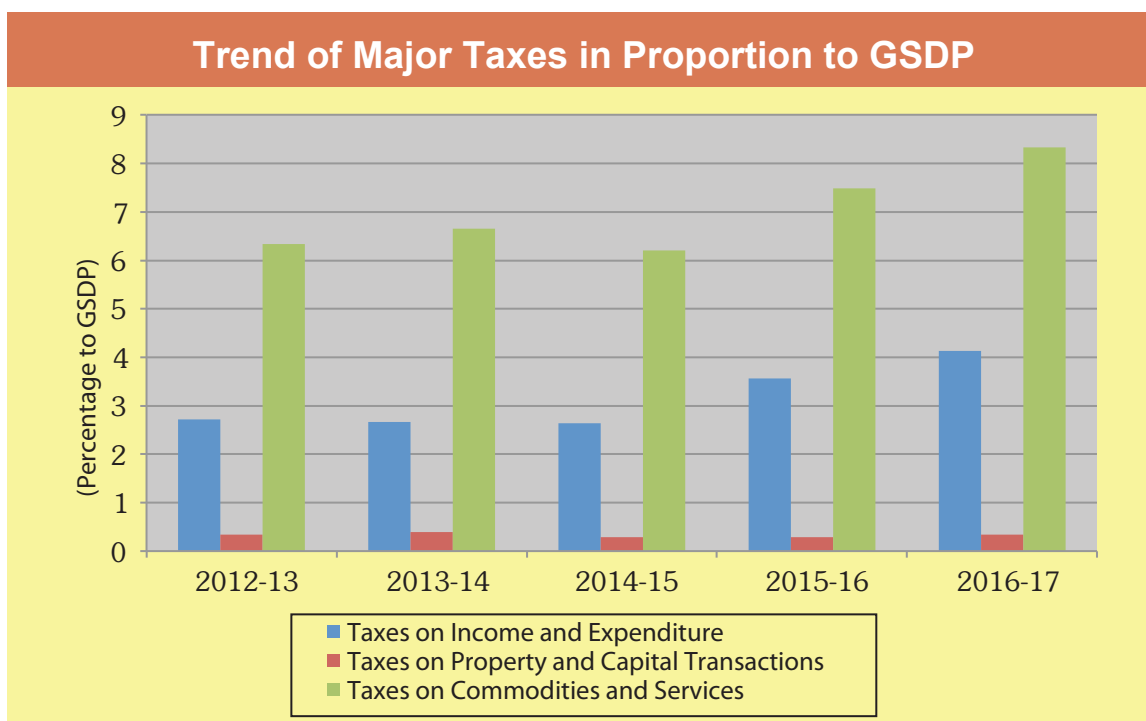


Chart No. 9

2.4. Performance of State's own Tax Revenue Collection

Table No. 9

(₹ in crore)

Year	Tax Revenue	State share of Union taxes	State's Own Tax Revenue	
			Rupees	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2012-2013	16,412	8,188	8,224	5.25
2013-2014	18,319	8,939	9,380	4.96
2014-2015	19,837	9,487	10,350	5.24
2015-2016	27,448	15,969	11,479	4.74
2016-2017	32,441	19,142	13,299	5.25

The proportion of the State's Own Tax Revenue to GSDP (5.25 per cent).

2.5. Efficiency of Tax Collection

A. Taxes on Property and Capital Transactions

Table No. 10

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	594	741	623	697	861
Expenditure on Collection	182	190	196	219	262
Efficiency of Tax Collection (In per cent)	31	26	31	31	30

B. Taxes on Commodities and Services

Table No. 11

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	11,073	12,542	13,478	18,133	21,114
Expenditure on Collection	63	72	69	75	74
Efficiency of Tax Collection (In per cent)	0.6	0.6	0.5	0.4	0.4

Taxes on Commodities and Services form a major chunk of Tax Revenue. Collection of Other Taxes needs to be improved.

2.6. Trend in State's share of Union Taxes over the past five years

Table No. 12

(₹ in crore)

Major Head description	2012-13	2013-14	2014-15	2015-16	2016-17
Corporation Tax	2,941	3,006	3,313	5,031	6,135
Taxes on Income other than Corporation Tax	1,761	1,980	2,366	3,503	4,264
Taxes on Wealth	5	8	9	1	14
Customs	1,361	1,459	1,534	2,551	2,639
Union Excise Duties	925	1,030	866	2,117	3,013
Service Tax	1,196	1,456	1,399	2,755	3,077
Other Taxes and Duties on Commodities and Services	0	0	0	10	⁹
State Share of Union Taxes	8,189	8,939	9,487	15,968	19,142
Total Tax Revenue	16,412	18,319	19,837	27,448	32,441
Percentage of Union Taxes to Total Tax Revenue	50	49	48	58	59

⁹ There is an amount of ₹ 7,000 only.

2.7. Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India and comprise, Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes and State Non-plan Grants recommended by the Finance Commission. Total Receipts during 2016-17 under Grants-in-Aid were ₹ 9,262 crore as shown below:

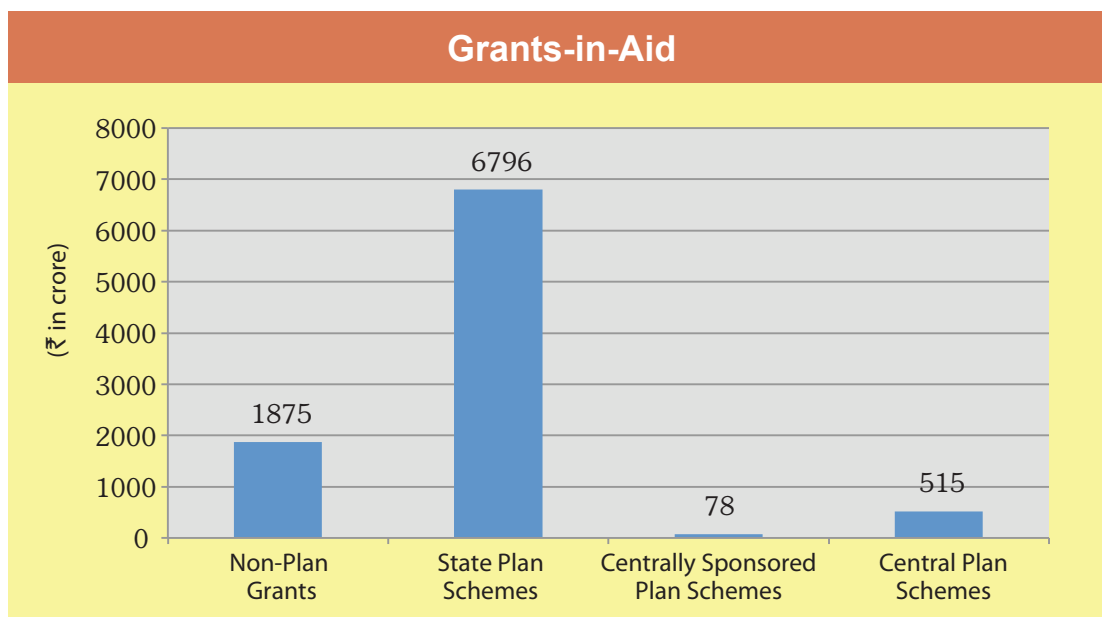


Chart No. 10

The share of Non-Plan Grants in total Grants-in-Aid decreased from 24 per cent during 2014-15 to 23 per cent in 2015-16 and further decreased to 20 per cent in 2016-17. The share of Grants for Plan Schemes increased from 76 per cent in 2014-15 to 77 per cent in 2015-16 and further increased to 80 per cent in 2016-17. As against a Budget Estimate of ₹ 11,802 crore of Grants-in-Aid, the State Government has actually received ₹ 9,261 crore of Grants-in-Aid (78 per cent of B.E.).

2.8. Public Debt

Trend of Public Debt over the past 5 years

Table No. 13

(₹ in crore)

Description	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	4,960	4,597	6,537	13,080	6,847
Central Loans	239	106	153	165	234
Total Public Debt	5,199	4,703	6,690	13,245	7,081

In 2016-17, the State Government raised seven numbers of Jharkhand State Development Loans (JSDL) amounting to ₹ 5,154 crore in total. Details are given below:

Table No. 14

(₹ in crore)

Sl. No.	Description	Amount of Loan	Rate of Interest	Repayment of loans to be completed upto
1.	JSDL	1,000	7.25	2026
2.	JSDL	500	7.40	2026
3.	JSDL	1000	6.90	2026
4.	JSDL	1000	7.21	2027
5.	JSDL	658	7.80	2027
6.	JSDL	893	7.94	2027
7.	JSDL	104	7.59	2027

Against the total Internal Debt of ₹ 6,847 crore of the State Government in 2016-17 plus the Central loan component of ₹ 234 crore received during this period, Capital expenditure was ₹ 12,196 crore.

EXPENDITURE

3.1. Introduction

Expenditure is classified as Revenue expenditure and Capital expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent Assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified as Plan and Non-Plan.

General Services	Includes Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC-ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

3.2. Revenue Expenditure

Revenue expenditure of ₹ 45,089 crore for 2016-17 which is less than the budget estimates by ₹ 3,673 crore due to less expenditure of ₹ 1,341 crore under Non-Plan expenditure and less expenditure of ₹ 2,332 crore under Plan expenditure. The shortfall / excess of Revenue expenditure against budget estimates during the past five years is given below:

Table No. 15 (₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Budget Estimates	27,800	30,435	39,488	43,343	48,762
Actuals	23,400	23,472	31,795	36,553	45,089
Gap	(-) 4,400	(-) 6,964	(-) 7,693	(-) 6,790	(-)3,673
(-) Saving/(+) Excess					
Percentage of gap over BE	(-) 16	(-) 23	(-) 19	(-) 16	(-)8

3.2.1 Sectoral distribution of Revenue Expenditure (2016-17)

Table No. 16 (₹ in crore)

Components		Amount	Percentage
A.	Fiscal Services		
	(i) Collection of Taxes on Property and Capital Transactions	262	0.58
	(ii) Collection of Taxes on Commodities and Services	74	0.16
	(iii) Other Fiscal Services	2	0.00
B.	Organs of State	464	1.03
C.	Interest Payments and Servicing of debt	4,172	9.25
D.	Administrative Services	3,912	8.68
E.	Pensions and Miscellaneous General Services	4,138	9.18
F.	Social Services	18,557	41.16
G.	Economic Services	13,508	29.96
H.	Grants-in-Aid and Contributions	0	0
Total Expenditure (Revenue Account)		45,089	100.00

3.2.2. Major components of Revenue Expenditure (2012-17)

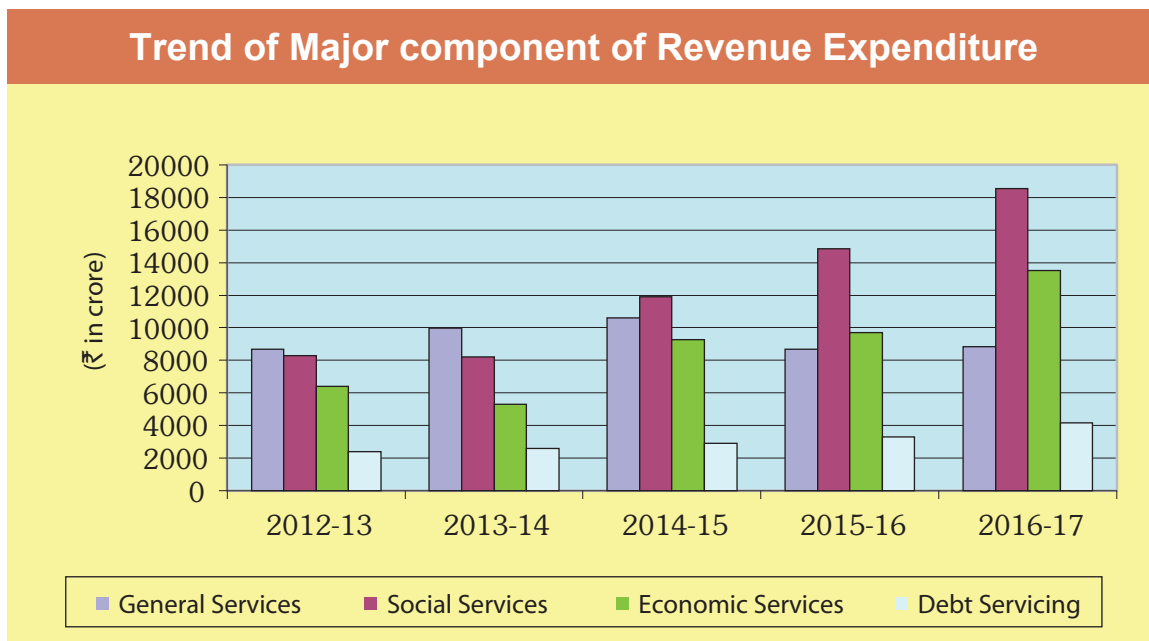


Chart No. 11

Note: General Services exclude MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest payments) and include MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj Institutions).

3.3. Capital Expenditure

Capital expenditure for 2016-17 was 5 per cent of the GSDP and was less than its budget estimates by ₹ 478 crore (less Expenditure of ₹ 468 crore under Plan Expenditure and ₹ 10 crore under Non-Plan Expenditure).

3.3.1. Sectoral distribution of Capital Expenditure

During 2016-17, the Government spent ₹ 512 crore under Medical and Public Health, ₹ 264 crore on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes, ₹ 2,075 crore under Other Rural Development Program and ₹ 4,292 crore on Roads and Bridges.

Table No. 17

(₹ in crore)

Sl. No.	Sector	Amount	Percentage
1.	General Services – Police, Land Revenue etc.	590	5
2.	Social Services – Education, Health & Medical Education, Family Welfare, Water Supply, Welfare of SC/ST etc.	1,532	12
3.	Economic Services – Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.,	8,739	72
4.	Loans and Advances Disbursed	1,335	11
5.	Inter State Settlement	0	0
Total		12,196	100

3.3.2. Sectoral distribution of Capital Expenditure over the past 5 years

Table No. 18

(₹ in crore)

Sl. No.	Sector	2012-13	2013-14	2014-15	2015-16	2016-17
1.	General Services	176	168	326	571	590
2.	Social Services	1,030	924	910	1,024	1,532
3.	Economic Services	3,012	3,631	4,307	6,564	8,739
4.	Loans and Advances	601	222	824	7,480	1,335
5.	Inter State Settlement	100	50	0	0	0
Total		4,919	4,995	6,367	15,639	12,196

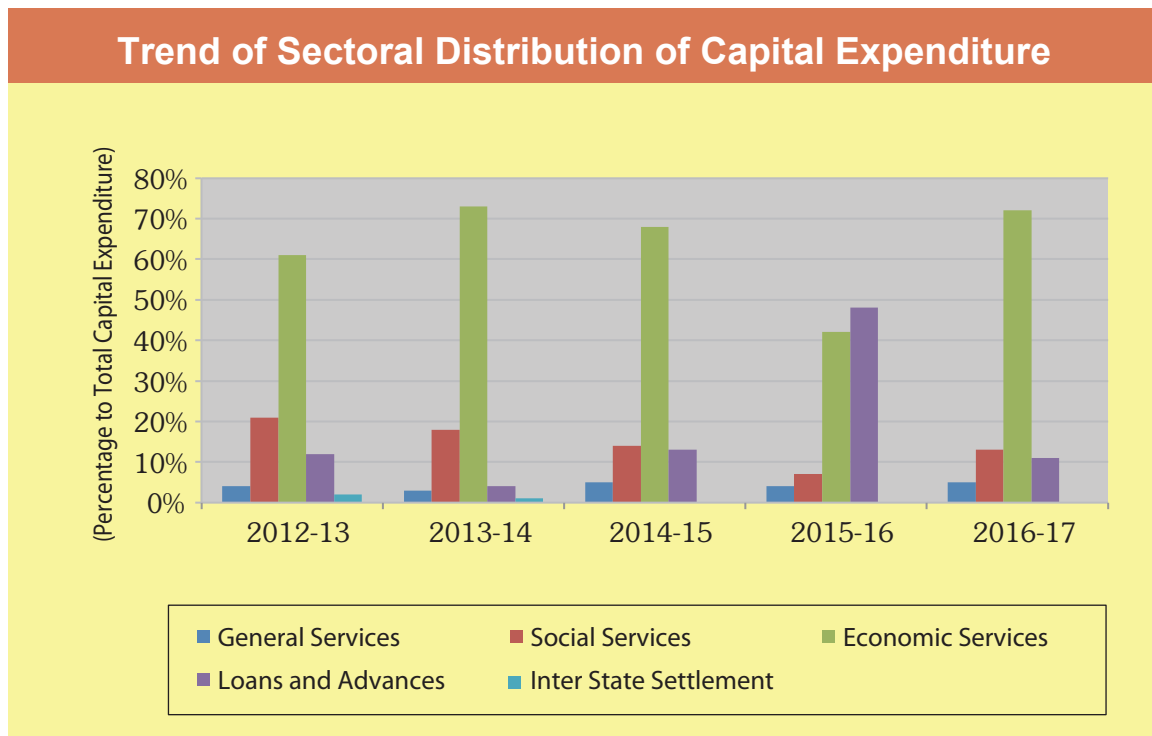


Chart No. 12

PLAN & NON-PLAN EXPENDITURE

4.1. Distribution of Expenditure (2016-17)

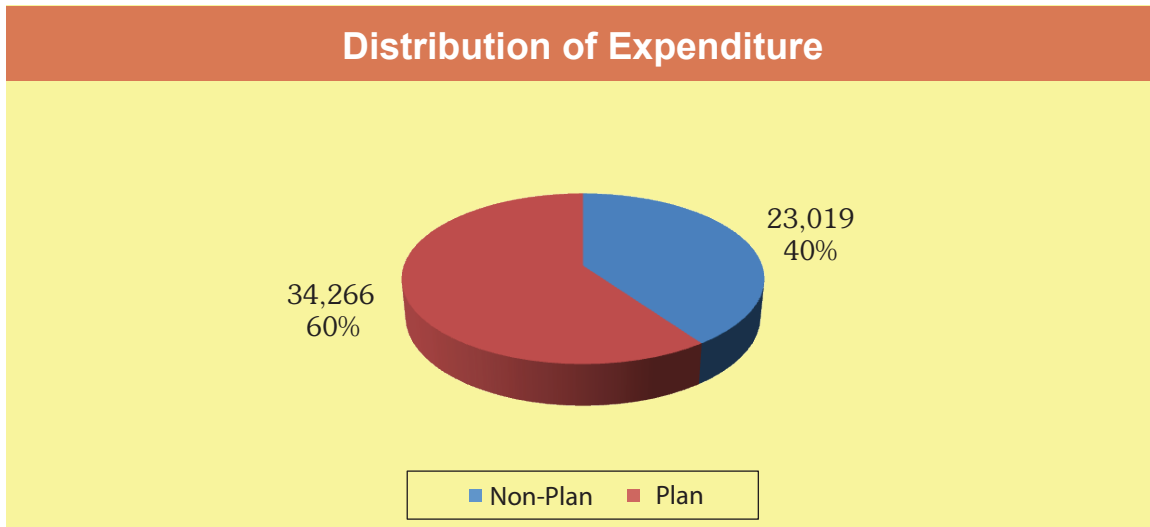


Chart No. 13

4.2. Plan Expenditure

During 2016-17, Plan Expenditure, representing 60 per cent of total disbursements (₹ 57,285 crore), was ₹ 34,266 crore (₹ 26,589 crore under State Plan, ₹ 6,308 crore under Centrally Sponsored Plan Schemes, ₹111 crore under Central Plan Schemes and ₹ 1,258 crore under Loans and Advances).

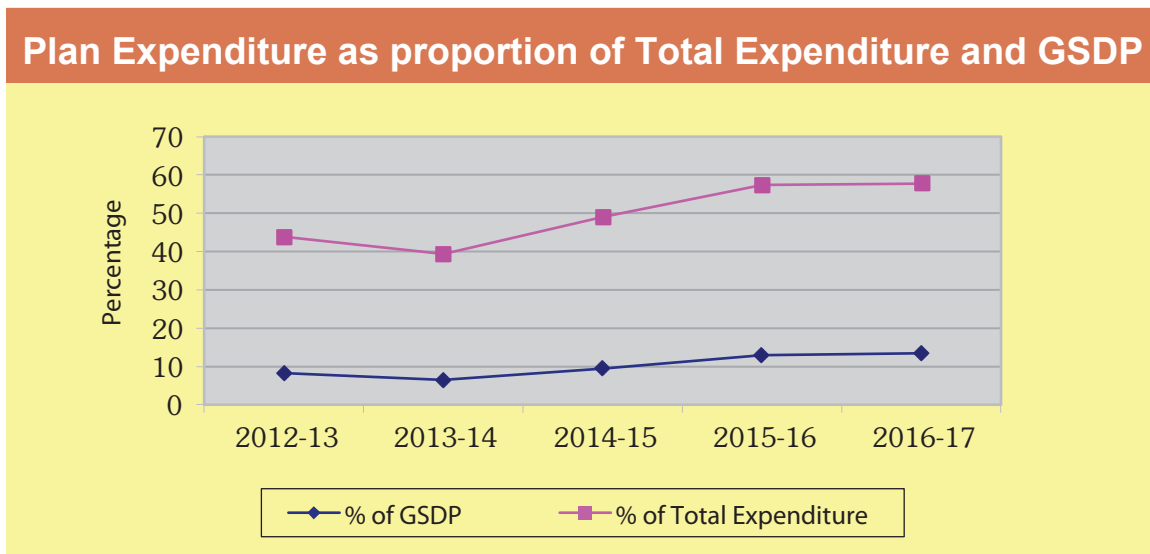


Chart No. 14

4.2.1. Plan Expenditure under Capital Account

Table No. 19

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Total Capital Expenditure	4,919	4,945	6,367	15,639	12,196
Total Capital Expenditure (Plan)	4,694	4,899	6,309	15,494	12,072
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	95	99	99	99	99

4.3. Non-Plan Expenditure

During 2016-17, Non-Plan Expenditure, representing 40 per cent of Total Expenditure, was ₹ 23,019 crore (₹ 22,895 crore under Revenue and ₹ 124 crore under Capital).

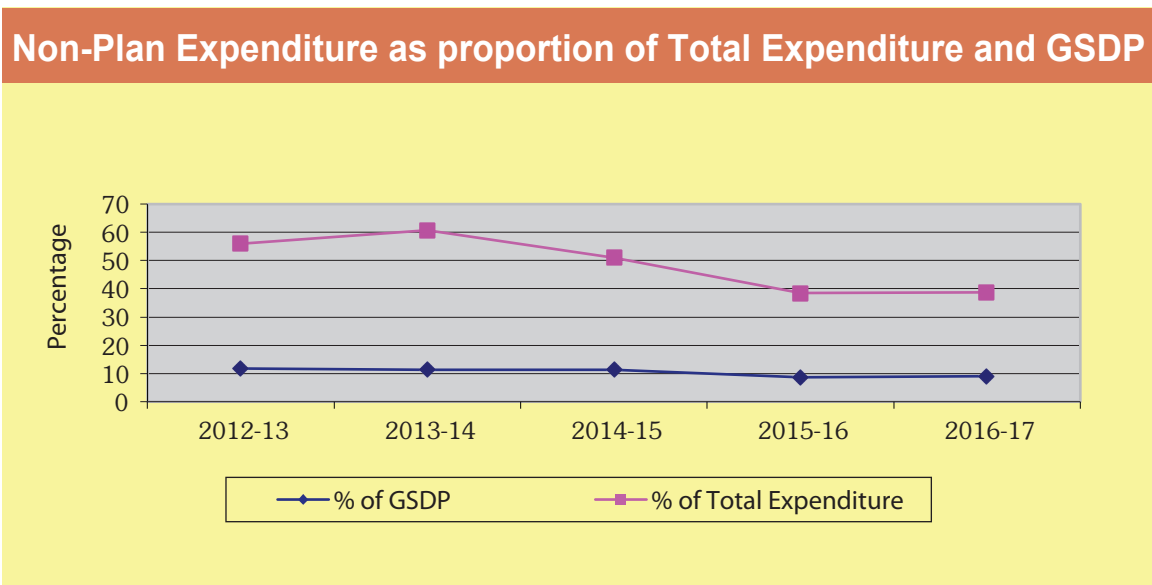


Chart No. 15

4.4. Committed Expenditure

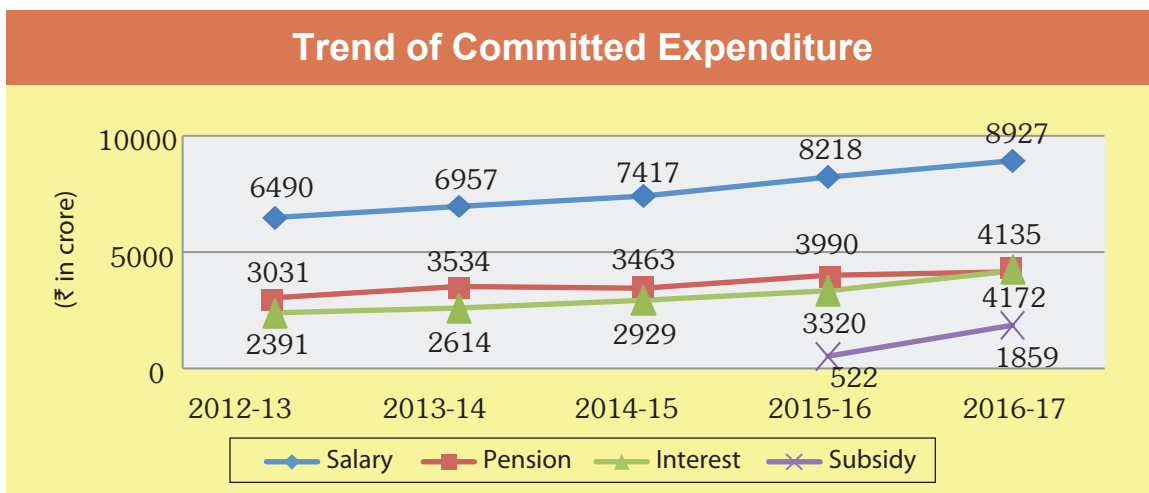


Chart No. 16

Table No. 20

(₹ in crore)

Component	2012-13	2013-14	2014-15	2015-16	2016-17
Committed Expenditure	11,912	13,033	13,809	16,050	19,093
Revenue Expenditure	23,400	23,471	31,795	36,553	45,089
Revenue Receipt	24,770	26,137	31,565	40,638	47,054
Percentage of Committed Expenditure to Revenue Receipts	48	50	44	39	41
Percentage of Committed Expenditure to Revenue Expenditure	51	56	43	44	42

As shown in the above table Trends in Committed expenditure leaves the Government with lesser flexibility for developmental spending.

APPROPRIATION ACCOUNTS

5.1. Summary of Appropriation Accounts for 2016-2017

Table No. 21

(₹ in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings (-) Excess(+)
1.	Revenue Voted	44,296	7,510	0	51,806	40,913	(-) 10,893
	Charged	4,465	266	0	4,731	4,246	(-) 485
2.	Capital Voted	10,992	1,687	0	12,679	10,861	(-)1,818
	Charged	0	0	0	0	0	0
3.	Public Debt Charged	2,067	0	0	2,067	2,078	(+) 11
4.	Loans and Advances Voted	1,682	0	0	1,682	1,335	(-) 347
Total		63,502	9,463	0	72,965	59,433	(-) 13,532

5.2. Trend of Savings / Excess during the past five years

Table No. 22

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2012-13	(-) 5,488	(-) 2,761	(+) 556	(-) 269	(-) 7,962
2013-14	(-) 9,060	(-) 2,990	(+) 182	(-) 568	(-) 12,436
2014-15	(-) 13,104	(-) 3,265	(-) 115	(-) 421	(-) 16,905
2015-16	(-) 14,275	(-) 2,673	(-) 28	(-) 549	(-) 17,525
2016-17	(-)11,378	(-)1,818	(+)11	(-)347	(-)13,532

5.3. Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes / programmes.

Some grants with persistent and significant savings are given below:

Table No. 23

Grant	Nomenclature	2012-13	2013-14	2014-15	2015-16	2016-17
(in per cent)						
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	37	58	56	54	32
20	Health, Medical Education and Family Welfare Department	38	22	41	38	27
29	Mines and Geology Department	25	33	38	43	49
43	Higher and Technical Education Department (Science and Technology Division)	43	56	40	31	17

During 2016-17, Supplementary Grants/Appropriations of ₹ 9,463 crore (16 per cent of Total Expenditure) proved to be unnecessary in some cases, where there were significant savings even against original allocations at the end of the year. A few instances are given below:

Table No. 24

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	Revenue	1,247.08	202.70	923.73
2	Agriculture, Animal Husbandry and Co-operative Department (Animal Husbandry Division)	Revenue	258.04	34.79	197.24
20	Health, Medical Education and Family Welfare Department	Revenue	2,404.57	260.07	1,957.38
23	Industries Department	Revenue	398.23	47.42	292.64
26	Labour, Employment and skill Development Department	Revenue	253.07	28.36	170.66
36	Drinking Water and Sanitation Department	Revenue	1,162.22	386.72	1,305.86
40	Revenue and Land Reforms and Registration Department (Revenue and Land Reforms Division)	Revenue	508.56	16.99	364.44
41	Road Construction Department	Capital	3,994.34	310.55	4,292.34
42	Rural Development Department (Rural Development Division)	Revenue	4,385.46	337.80	3,469.80
48	Urban Development and Housing Department (Urban Development Division)	Revenue	2,334.57	1,115.00	2,757.82
51	Welfare Department (Welfare Division)	Revenue	1,617.75	296.89	1,316.17
54	Agriculture, Animal Husbandry and Co-operative Department (Dairy Division)	Revenue	303.70	18.14	221.40
56	Rural Development Department (Panchayati Raj Division)	Revenue	1,416.07	478.61	1,671.36
58	School Education and Literacy Department (Secondary Education Division)	Revenue	1,623.50	91.07	1,202.17
60	Women, Child Development and Social Security Department	Revenue	3,156.94	21.62	2,414.68

ASSETS AND LIABILITIES

6.1. Assets

The existing form of accounts do not depict valuation of Government assets like land, buildings etc., except in the year of acquisition / purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

During 2016-17, Government invested ₹ 12 crore in Government Companies, Rural Banks etc. The return on Government investments in shape of dividend /interest was 'nil' during the year.

6.1.1. Cash Balance and investment of Cash Balance.

Cash Balance with RBI stood at ₹ (-) 204 crore on 31 March 2016 and increased to ₹ 502 crore at the end of March, 2017. The position of Cash Balance and investment of Cash Balance is as under:

Table No. 25 (₹ in crore)

Component	As on 1 April 2016	As on 31 March 2017	Net increase (+)/ decrease (-)
Cash Balances	(-)204	502	(+)706
Investments from Cash Balance (Gov Treasury Bills)	2,102	1,439	(-)663
Other Cash Balances	6	6	0
(a) Departmental Balances	6	6	0
(b) Permanent Cash Imprest	0	0	0
Investment from earmarked fund balances	0	0	0
(a) Guarantee Redemption Fund	0	0	0
(b) Other Funds	0	0	0
Interest realized	117	117	0

6.2. Debt and Liabilities

Outstanding Public Debt at the end of 2016-17 was ₹ 50,845 crore comprising Internal Debt of ₹ 48,683 crore and Loans and Advances from Central Government of ₹ 2,162 crore. In addition, other Liabilities accounted under Public Account was ₹ 15,982 crore.

The State also acts as a banker and trustee in respect of deposits like Small Savings Collections, Provident Funds and Deposits. There was an overall increase of ₹ 10,296 crore in respect of such liabilities of the State Government during 2016-17.

Interest payments on debt and other liabilities totaling ₹ 4,172 crore constituted 9 per cent of Revenue expenditure of ₹ 45,089 crore. Interest payments on Internal Debts were ₹ 3,817 crore (₹ 382 crore on Other Internal Debt , ₹ 2,459 crore on Market Loans raised by State Government, ₹ 968 crore on Special Securities issued to National Small Savings Fund of Central Government by State Government and ₹ 8 crore on Other Liabilities). Expenditure on account of Interest Payments increased by ₹ 852 crore during 2016-17 over ₹ 3,320 crore in the previous year.

The internal debt of ₹ 6,847 crore raised during 2016-17 was mainly used for discharge of debt obligations ₹ 1,920 crore and payment of interest ₹ 3,817 crore.

6.3. Investments and Returns

Total investments as Share-Capital in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. stood at ₹ 274 crore at the end of 2016-17, while investments in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. increased by ₹ 12 crore.

6.4. Loans and Advances by the State Government

Total loans and Advances made by the State Government at the end of 2016-17 was ₹ 17,483 crore. Of this, Loans and Advances to Government Corporations / Companies, Non-Government Institutes and Local Bodies amounted to ₹ 17,367 crore. Recovery of Principal aggregating to ₹ 518 crore and Interest amounting to ₹ 1,009 crore is in arrears at the end of 31 March 2017.

6.5. Guarantees

The Guarantees given by the composite State of Bihar upto 14 November 2000 has not been allocated between the successor States, Bihar and Jharkhand so far (October 2017). A sum of ₹ 157 crore was outstanding from previous year. Detailed information regarding outstanding guarantee of ₹ 157 crore has not been intimated by the State Government.

During the year 2016-17 no Guarantee has been given by the State Government. Hence, ₹ 157 crore remained outstanding at the end of 2016-17. Under the guidelines, the State Government is required to make a minimum annual contribution of 0.5 *per cent* of outstanding Guarantee at the beginning of the year. The State Government has not created a Guarantee Redemption Fund. However, consequently, no contribution (estimated at ₹ 0.79 crore, which is 0.5 *per cent* of outstanding Guarantee of ₹ 157 crore as on 1 April 2016) was made. This has resulted in overstatement of Revenue Surplus to the extent of a minimum of ₹ 0.79 crore.

OTHER ITEMS

7.1. Balances under Internal Debt

Borrowings of the State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. The balances under Internal Debt is ₹ 48,682 crore as on March 2017.

7.2. Financial Assistance to Local Bodies and others

During the year, Grants-in-Aid to Local Bodies etc., increased from ₹ 14,891 crore in 2015-16 to ₹ 20,332 crore in 2016-17. Grants to Zilla Parishads, Panchayat Samitees and Municipalities (₹ 5,495 crore) represented 27 per cent of total grants given during the year.

Details of Grants-in-aid for past 3 years are as under :

Table No. 26

(₹ in crore)

Year	Zilla Parishads	Municipalities	Panchayat Samitees	Others	Total
2014-15	532	1,620	2,846	7,406	12,404
2015-16	3,407	1,646	0.00	9,838	14,891
2016-17	2,534	2,961	0.00	14,837	20,332

7.3. Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlements). This exercise is to be conducted by respective Heads of Departments. The reconciliation of accounts of many departments is in arrears. In 2016-17, only 48.24 per cent (₹ 28,633.70 crore) of the total expenditure of ₹ 59,362.67 crore of the State Government was reconciled. Similarly, out of total Receipts of ₹ 54,173.80 crore, only 69 per cent (₹ 37,378.04 crore) was reconciled. The status of reconciliation of accounts in respect of the Chief Controlling Officers (CCO) of different departments is given below :

Table No. 27

Particulars	Total No. of CCOs	Fully Reconciled	Partially Reconciled	Not Reconciled
Expenditure	180	42	82	56
Receipts	100	20	06	74
Total	280	62	88	130

Some chronic defaulters in reconciliation are listed below :

Table No. 28

Sl. No.	Name of the Department / Chief Controlling Officer	Year / Years pending
1.	Secretary, Agriculture	2014-15, 2015-16, 2016-17
2.	Finance Commissioner	2014-15, 2015-16, 2016-17
3.	Secretary, P.H.E.D.	2014-15, 2015-16, 2016-17
4.	Director, Health Service	2014-15, 2015-16, 2016-17
5.	Secretary, Urban Development	2014-15, 2015-16, 2016-17
6.	Addl. Secretary, Home Section IV Village Police Commissioner, North C.N. Division, Hazaribagh Commissioner, South C.N. Division, Ranchi	2014-15, 2015-16, 2016-17
7.	I.G.(Prison), Home Department	2014-15, 2015-16, 2016-17
8.	Dy. Secretary, Higher Education Department Dy. Secretary, Primary and Adult Education	2014-15, 2015-16, 2016-17
9.	Secretary, Finance Department, Revenue & L.R.	2014-15, 2015-16, 2016-17
10.	Commissioner of Labour	2014-15, 2015-16, 2016-17
11.	Secretary, Welfare	2014-15, 2015-16, 2016-17
12.	Under Secretary, Health and Family Welfare	2014-15, 2015-16, 2016-17
13.	Director Employment and Training	2014-15, 2015-16, 2016-17
14.	Dy. Secretary, Rural Development	2014-15, 2015-16, 2016-17
15.	Commissioner of Commercial Tax	2014-15, 2015-16, 2016-17
16.	Dy. Secretary Art Culture and Youth	2014-15, 2015-16, 2016-17
17.	Secretary Law	2014-15, 2015-16, 2016-17
18.	Secretary, Board of Personal and Administrative reform	2014-15, 2015-16, 2016-17
19.	Joint, Secretary Natural Calamity Department	2014-15, 2015-16, 2016-17
20.	Director, Directorate of Social Security	2014-15, 2015-16, 2016-17

7.4. Submission of Accounts by Treasuries

The rendition of initial accounts by the Treasuries is satisfactory. However, submission of accounts by the Public Works and Forest Departments should improve.

7.5. Outstanding Utilization Certificates against Grants-in-Aid sanctioned by the State Government

In terms of rule 261 of the Jharkhand Treasury Code 2016, Grants-in-Aid, contribution etc. sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority. Sanctioning authority should issue a sanction order only after taking the utilization certificate which was pending for the amount drawn in the year before the previous financial year

from the Drawing and Disbursing Officer. For the UCs outstanding beyond the specified periods, assurance cannot be provided on utilization of the grants for intended purposes. The status of outstanding UCs is mentioned below:

Table for Utilization Certificates (UCs)

Table No. 29

(₹ in crore)

Year ¹⁰	Number of Utilization Certificate awaited	Amount
Upto 2014-15	5,564	4,748.06
2015-16	2,408	11,981.28
2016-17	9,352	12,720.18
Total	17,324	29,449.52

¹⁰ The year mentioned above relates to "Due Year" i.e., after 12 months of actual drawal. This issue was repeatedly brought to the notice of the State Government.

7.6. Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

The Drawing and Disbursing Officers are authorised to draw funds on Abstract Contingency Bill by debiting Service Heads and they are required to present Detailed Contingency Bill along with sub-vouchers in support of charges in all the cases within a specified period. Presently 9,503 DC bills amounting to ₹ 5,651 crore for the period 2000-01 to 2016-17 (position as on 31.03.2017) have not been received in A&E office. Drawal of money on AC Bill reflects disbursement and does not represent actual expenditure of the same. Details are given below:

Table for Abstract Contingency (AC) Bills

Table No. 30

(₹ in crore)

Year	Number of pending DC bills	Amount
Up to 2014-15	8,732	3,932
2015-16	360	764
2016-17	411	955
Total	9,503	5,651

7.7. Commitments on Account of Incomplete Capital Works

A total expenditure of ₹ 3,537 crore was incurred during the year 2016-17 by the State Government on various incomplete projects.

7.8. Ujwal Discom Assurance Yojna (UDAY)

Pursuant to the revival package for electricity distribution companies, the State Government of Jharkhand was provided a total sum of ₹ 6,136.37 crore as assistance under UDAY to the distribution companies in the financial year 2015-16. ₹ 5,553.37 crore was raised by issuance of Non-SDL Bonds to the participating/lending bank, through the Reserve Bank of India while ₹ 583.00 crore was given from the Consolidated Fund of the State Government. The entire amount of ₹ 6,136.37 crore was provided to Jharkhand Bijli Vitran Nigam Limited as loan. The State Government has not provide any assistance under UDAY to the distribution companies in the financial year 2016-17.

7.9. Rush of Expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account during March 2017 ranged between 50 per cent to 100 per cent of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year. The flow of expenditure during the four quarters of 2016-17 in the below mentioned Heads was as under:

Table No. 31

(₹ in crore)

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March	Expenditure of 3/2017 as percentage of Total expenditure 2016-17
2075	Miscellaneous General Services	0.00	0.00	0.00	3.11	3.11	3.11	100.00
2203	Technical Education	19.25	33.37	19.85	191.15	263.62	175.81	66.69
2204	Sports & Youth Welfare	1.86	4.89	3.61	47.51	57.87	40.39	69.79
2205	Art and Culture	0.63	0.71	0.98	13.83	16.15	11.28	69.84
2401	Crop Husbandry	17.62	85.61	115.42	498.05	716.70	387.88	54.16
2402	Soil and Water Conservation	2.34	7.34	3.03	50.22	62.93	38.15	60.62
2810	New and Renewable Energy	0.00	0.00	0.00	51.84	51.84	51.84	100.00
4055	Capital Outlay on Police	3.40	9.15	37.53	138.60	188.68	128.56	68.14
4210	Capital Outlay on Medical and Public Health	0.05	153.35	43.09	315.06	511.55	290.61	56.81
4217	Capital Outlay on Urban Development	0.00	0.00	0.00	49.00	49.00	49.00	100.00
4235	Capital Outlay and Social Security and Welfare	0.00	0.00	0.00	116.96	116.96	113.14	96.73

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March	Expenditure of 3/2017 as percentage of Total expenditure 2016-17
4425	Capital Outlay on Co-operation	0.00	3.62	1.00	6.00	10.62	6.00	56.50
4885	Other Capital Outlay on Industries and Minerals	0.00	0.00	0.00	5.00	5.00	5.00	100.00
5055	Capital Outlay on Road Transport	1.00	0.01	0.15	8.36	9.52	7.69	80.77
5452	Capital Outlay on Tourism	0.78	2.46	1.56	69.47	74.27	38.71	52.12

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