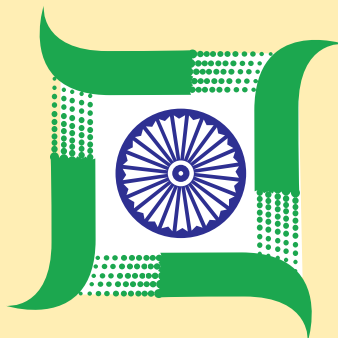


सत्यमेव जयते

Finance Accounts (Volume - I) 2018-19



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



झारखण्ड सरकार

Government of Jharkhand

FINANCE ACCOUNTS

(Volume - I)

2018-19

GOVERNMENT OF JHARKHAND

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Jharkhand for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume -II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Bihar Re-organisation Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Jharkhand and statements received from the Reserve Bank of India. Statements (8, 9, 10 (ii), 17 (b) (i), 17 (c) (i) and 19), explanatory notes (7) of Statement No. 5 and explanatory note (III) of Statement No. 14 and Appendices (V, VIII(i), VIII(ii), IX & X) in this compilation have been prepared directly from the information received from the Government of Jharkhand/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Jharkhand are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Jharkhand for the year 2018-19.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2019.

Emphasis of matter

I want to draw attention to the following significant issues/concerns raised which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. Seventeen departments of the State had drawn ₹ 1,061.32 crore from Government accounts against 243 Abstract Contingent (AC) bills during the financial year 2018-19 but did not submit 222 Detailed Contingent (DC) bills amounting to ₹ 642.85 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹ 642.85 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the Legislature. This is a possible overstatement of expenditure in the year 2018-19.

In addition to this, 18,065 AC bills amounting to ₹ 4,836 crore drawn up to 2017-18 were also outstanding as on 31 March 2019. Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance etc.

2. During the year 2018-19, 4,219 Utilisation Certificates amounting to ₹ 19,545.33 crore, which had become due, were not submitted by the bodies and authorities of the State against the Grants-in-aid provided by sixteen departments. Therefore, there is no assurance that the amount of ₹ 19,545.33 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the Legislature.

In addition to this, 21,012 UCs involving ₹ 33,833.67 crore due for submission upto 2017-18 were also outstanding as on 31 March 2019. Thus, a total of 25,231 UCs involving ₹ 53,379 crore were due for submission as of March 2019. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

3. A total amount of ₹ 1,403.12 crore (unspent balances of Grants-in-aid and unutilised scheme funds) has been deposited by the State Government under Minor head '913-recovery

of unspent balance of Grants-in-aid' below 37 revenue receipt Major heads during the year 2018-19. Bifurcation of the deposited amount into those pertaining to Centrally Sponsored Schemes and State Schemes is not available. The deposited amount, not being actual revenue, is included in the revenue receipts resulting in overstatement of revenue surplus of the State Government to that extent.

4. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2019.

Date : 5th August, 2020
New Delhi


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the **State of Jharkhand** present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts :

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

The Consolidated Fund comprises two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants-in-aid and Contributions', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II : Contingency Fund : This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Jharkhand for 2018-19 is ₹ 5,00.00 crore.

Part III : Public Account : All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

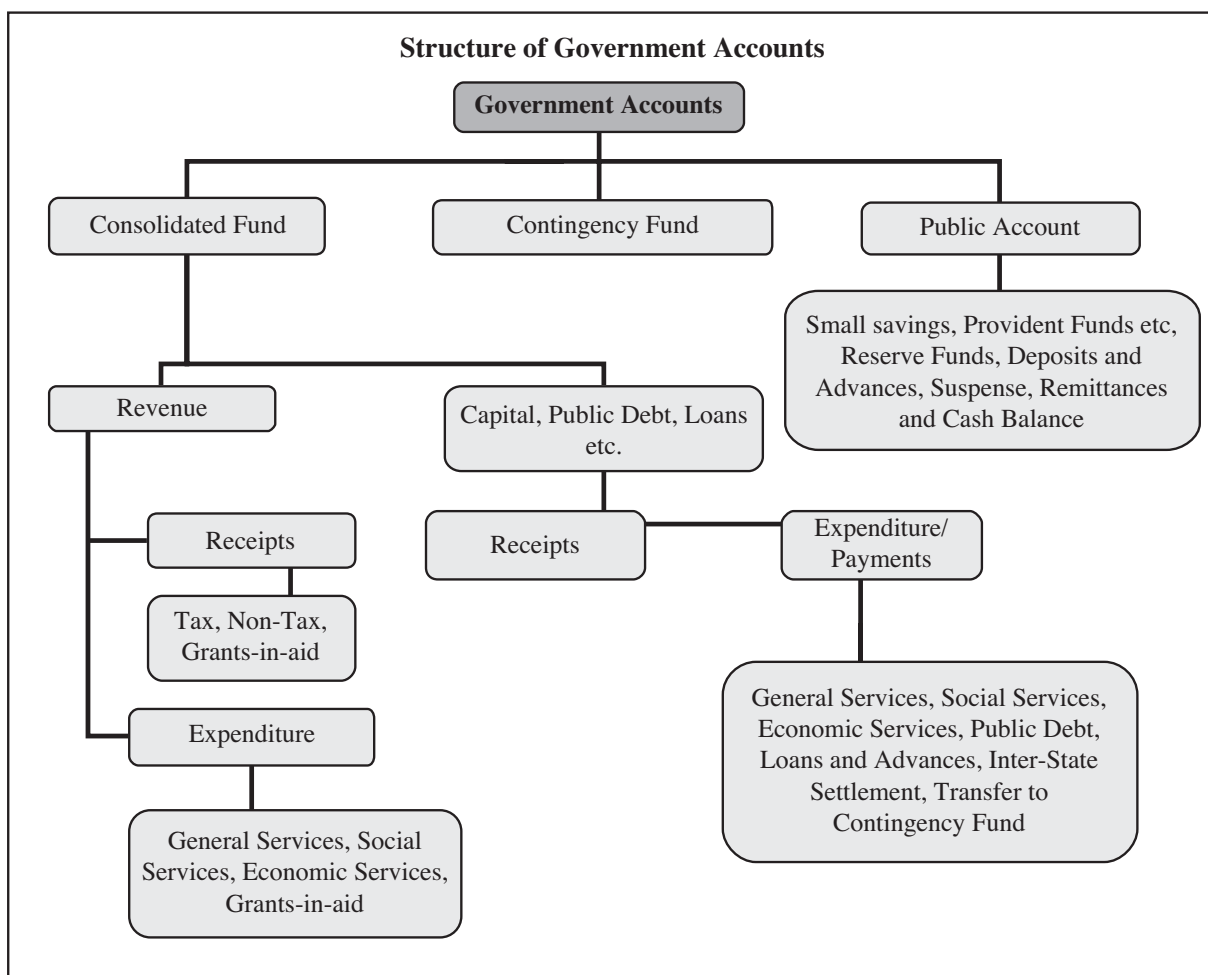
3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the **List of Major and Minor Heads corrected upto March 2019**)

| | |
|--------------|---------------------------------------|
| 0005 to 1606 | Revenue Receipts |
| 2011 to 3606 | Revenue Expenditure |
| 4000 | Capital Receipts |
| 4046 to 7810 | Capital Expenditure (including Loans) |
| 7999 | Appropriation to the Contingency Fund |
| 8000 | Contingency Fund |
| 8001 to 8999 | Public Account |

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below :



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and Annexure to the Notes to Accounts. Details of the 13 statements in Volume I are given below :

1. **Statement of Financial Position :** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements :** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash

Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

3. **Statement of Receipts (Consolidated Fund) :** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund) :** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure :** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities :** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government :** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government :** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government :** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
10. **Statement of Grants-in-aid given by the Government :** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

11. Statement of Voted and Charged Expenditure : This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account : This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.

13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account : This statement assists in proving the accuracy of the accounts. The statement corresponds to detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts - nine detailed statements in Part I and 13 Appendices in Part II.

14. Detailed Statement of Revenue and Capital Receipts by Minor Heads : This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.

15. Detailed Statement of Revenue Expenditure by Minor Heads : This statement, which corresponds to the summary statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Scheme, Central Assistance Scheme (State Share), Central Assistance Scheme (Central Share), Central Sector Scheme and Establishment. Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure : This statement, which corresponds to the summary statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under State Scheme, Central Assistance Scheme (State Share), Central Assistance Scheme (Central Share), Central Sector Scheme and Establishment. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.

17. Detailed Statement of Borrowings and Other Liabilities : This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.

- 18. Detailed Statement on Loans and Advances given by the Government :** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government :** This statement depicts details of investments entity wise and Major and Minor Head wise as well as details of discrepancies, if any, between statements 16 and 19. This statement corresponds to statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government :** This statement depicts entity wise details of government guarantees. This statement corresponds to statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account Transactions :** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year and outstanding balances at the end of the year. This statement corresponds to statement 13 in Volume I.
- 22. Detailed Statement on Investments of Earmarked Funds :** This statement depicts details of investments from the Reserve Funds (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, Grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the

Summary Statements are not shown below).

| Parameter | Summary Statements (Volume I) | Detailed Statements (Volume II) | Appendices |
|--|--|--|---|
| Revenue Receipts (including Grants received) | 2, 3 | 14 | |
| Revenue Expenditure | 2, 4 | 15 | I (Salary), II (Subsidy) |
| Grants-in-aid given by the Government | 2, 10 | --- | III (Grants-in-aid) |
| Capital Receipts | 2, 3 | 14 | |
| Capital Expenditure | 1, 2, 4, 5, 12 | 16 | I (Salary) |
| Loans and Advances given by the Government | 1, 2, 4, 7, 12, 13 | 18 | |
| Debt Position/Borrowings | 1, 2, 4, 6, 12, 13 | 17 | |
| Investments of the Government in Companies, Corporations etc. | 8 | 16, 19 | |
| Cash | 1, 2, 12, 13 | --- | |
| Balances in Public Account and investments thereof | 1, 2, 6, 7, 12, 13 | 21, 22 | |
| Guarantees | 9 | 20 | |
| Schemes | | | IV (Externally Aided Projects), V (Plan scheme expenditure), VI (Direct Transfer) |

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to Revenue Receipt /Loans/Public Account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring

at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodic adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding :

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

| Assets ¹ | Reference (Serial no.) | | As at 31 March 2018 | As at 31 March 2019 |
|--|------------------------|-----------|------------------------|------------------------|
| | Notes to Accounts | Statement | | |
| (₹ in crore) | | | | |
| Cash | | | | |
| (i) Cash in Treasuries and Local Remittances | | 21 | 0.00 | 0.00 |
| (ii) Departmental Balances | | 21 | 37.90 | 39.05 |
| (iii) Permanent Imprest | | 21 | 0.13 | 0.13 |
| (iv) Cash Balance Investments | | 21 | 3,54.56 | 1,67.90 |
| (v) Deposits with Reserve Bank of India (If credit balance include here with minus sign) | Para 2(vi) | 21 | (-)2,42.16 | 1,88.30 |
| (vi) Investments from Earmarked Funds ² | | 22 | 0.00 | 4,00.00 |
| Capital Expenditure | | | | |
| (i) Investments in shares of Companies, Corporations, etc. | Para 3(vi) | 8, 16, 19 | 2,75.15 | 3,23.35 |
| (ii) Other Capital Expenditure ³ | | 5, 16 | 6,66,86.45 | 7,73,49.96 |
| (iii) Inter-State Settlement | | | 0.00 | 0.00 |
| Contingency Fund (un-recouped) | Para 3(x) | 21 | 0.00 | 0.00 |
| Loans and Advances | Para 3(v) | 7, 18 | 1,92,91.97 | 2,07,29.99 |
| Advances with departmental officers | | 21 | 5.78 | 6.28 |

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section “Notes to Accounts”.

² Investments out of earmarked funds in shares of companies etc., are excluded from Capital Expenditure and included under “Investments from Earmarked Funds”.

³ ₹. 25.09 crore received from disinvestment of Bihar Bhawan during 2017-18 has been adjusted from capital expenditure for calculation of Assets and Liabilities.

1. STATEMENT OF FINANCIAL POSITION - contd.

| Assets ¹ | Reference (Serial no.) | | As at 31 March 2018 | As at 31 March 2019 |
|---|------------------------|-----------|------------------------|------------------------|
| | Notes to Accounts | Statement | | |
| (₹ in crore) | | | | |
| Suspense and Miscellaneous Balances ⁴ | | 21 | 1,32.14 | 5.42 |
| Remittance Balances | Para 3(ix) | 12, 21 | 0.00 | 0.00 |
| Cumulative excess of expenditure over receipts | | | 0.00 | 0.00 |
| Total | | | 8,65,41.92 | 9,92,10.38 |

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section "Notes to Accounts".

⁴ In this statement the line item "Suspense and Miscellaneous Balances" does not include "Cash Balance Investment Account", which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

1. STATEMENT OF FINANCIAL POSITION - conold.

| Liabilities | Reference (Serial no.) | | As at 31 March 2018 | As at 31 March 2019 |
|---|------------------------|------------|------------------------|------------------------|
| | Notes to Accounts | Statement | | |
| (₹ in crore) | | | | |
| Borrowings (Public Debt) | | | | |
| (i) Internal Debt | | 6, 17 | 5,37,99.09 | 5,84,36.19 |
| (ii) Loans and Advances from Central Government- | | | | |
| (a) Non-Plan Loans | Para 3(xiv) | 6, 17 | 17.57 | 15.79 |
| (b) Loans for State Plan Schemes | Para 3(xiv) | 6, 17 | 22,15.29 | 23,23.28 |
| (iii) Inter-State Settlement | | | 0.00 | 0.00 |
| Contingency Fund (Corpus) | Para 3(x) | 21 | 5,00.00 | 5,00.00 |
| Liabilities on Public Account | | | | |
| (i) Small Savings, Provident Funds, etc. | | 12, 17, 21 | 11,42.18 | 12,11.11 |
| (ii) Deposits | Para 3 (viii)(a) | 12, 17, 21 | 1,83,69.87 | 1,98,66.47 |
| (iii) Reserve Funds | Para 3 (viii)(b) | 12, 21, 22 | 15,51.04 | 19,30.09 |
| (iv) Remittance Balances | | 13 | 39.67 | 99.27 |
| (v) Suspense and Miscellaneous Balances ⁵ | Para 3 (ix) | 12, 21 | 0.00 | 0.00 |
| Cumulative excess of Receipts over Expenditure⁶ | | | 89,07.21 | 1,48,28.18 |
| Total | | | 8,65,41.92 | 9,92,10.38 |

⁵ Suspense and Miscellaneous Balances do not include Cash Balance Investment Accounts.

⁶ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/ revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| | Receipts | | Disbursements | |
|---|---------------------|-------------------|---|------------------------------|
| | 2018-19 | 2017-18 | 2018-19 | 2017-18 |
| Part I - Consolidated Fund | | | | |
| Section-A: Revenue | | | | |
| | <i>(₹ in crore)</i> | | <i>(₹ in crore)</i> | |
| Revenue Receipts <i>(Ref. Statement 3 & 14)</i> | | | Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i> | |
| State Own Revenue | 2,30,10.02 | 2,02,00.11 | | |
| (i) Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i> | 1,47,52.04 | 1,23,53.44 | Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i> | 1,20,91.42 1,11,74.51 |
| (ii) Non-Tax revenue <i>(Ref. Statement 3 & 14)</i> | 82,57.98 | 78,46.67 | Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i> | 1,79,75.81 2,07,13.99 |
| Interest receipts <i>(Ref. Statement 3 & 14)</i> | 47.20 | 1,68.88 | Subsidies <i>(Ref. Appendix-II)</i> | 20,92.03 14,39.76 |
| Others <i>(Ref. Statement 3)</i> | 82,10.78 | 76,77.79 | General services <i>(Ref. Statement 4 & 15)</i> | 1,26,39.04 1,19,80.10 |
| | | | Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i> | 48,51.97 46,61.68 |
| | | | Pension <i>(Ref. Statement 4-A, 4-B & 15)</i> | 59,91.48 59,13.24 |
| | | | Others <i>(Ref. Statement 4-B)</i> | 17,95.59 14,05.18 |

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors "Social", "General" and "Economic" Services does not include expenditure on salaries, subsidies and Grants-in-aid (explained in footnote 2).

² Grants-in-Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc., by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

| | Receipts | | | Disbursements | |
|---|-------------------|-------------------|---|-------------------|-------------------|
| | 2018-19 | 2017-18 | | 2018-19 | 2017-18 |
| | (₹ in crore) | | | (₹ in crore) | |
| | | | Social services (Ref. Statement 4-A & 15) | 52,27.07 | 45,85.75 |
| Share of Union Taxes/ Duties (Ref. Statement 3 & 14) | 2,39,06.16 | 2,11,43.63 | Economic services (Ref. Statement 4-A & 15) | 6,05.36 | 10,57.96 |
| Grants from Central Government (Ref. Statement 3 & 14) | 92,35.52 | 1,14,12.29 | Compensation and assignment to Local Bodies and PRI (Ref. Statement 4-A & 15) | 0.00 | 0.00 |
| Total Revenue Receipts | 5,61,51.70 | 5,27,56.03 | Total Revenue Expenditure | 5,06,30.73 | 5,09,52.07 |
| Revenue Deficit | 0.00 | 0.00 | Revenue Surplus | 55,20.97 | 18,03.96 |
| Section-B : Capital | | | | | |
| Capital Receipts (Ref. Statement 3 & 14) | 0.00 | 25.09 | Capital Expenditure³ (Ref. Statement 4-A, 4-B & 16) | | |
| | | | General Services (Ref. Statement 4-A & 16) | 7,91.04 | 8,07.12 |
| | | | Social Services (Ref. Statement 4-A & 16) | 16,15.45 | 15,28.06 |
| | | | Economic Services (Ref. Statement 4-A & 16) | 83,05.22 | 96,17.53 |
| Total Capital Receipts | 0.00 | 25.09 | Total Capital Expenditure | 1,07,11.71 | 1,19,52.71 |
| Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18) | 47.57 | 42.41 | Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18) | | |
| | | | Social Services (Ref. Statement 4-A, 7 & 18) | 23.23 | 31.70 |
| | | | Economic Services (Ref. Statement 4-A, 7 & 18) | 14,15.48 | 17,64.38 |
| | | | Others (Ref. Statement 7) | 46.88 | 55.59 |
| Total Recoveries of Loans and Advances | 47.57 | 42.41 | Total Loans and Advances disbursed | 14,85.59 | 18,51.67 |

³ It includes ₹ 46.36 crore and ₹46.60 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' and '5054' respectively for the year 2017-18 and 2018-19.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

| | Receipts | | | Disbursements | |
|---|-------------------|-------------------|---|-------------------|-------------------|
| | 2018-19 | 2017-18 | | 2018-19 | 2017-18 |
| | (₹ in crore) | | | (₹ in crore) | |
| Public Debt receipts (Ref. Statement 3, 6 & 17) | | | Repayment of Public Debt (Ref. Statement 4-A, 6 & 17) | | |
| Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17) | 75,30.52 | 79,05.24 | Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17) | 28,93.42 | 27,88.46 |
| Loans from Government of India (Ref. Statement 3, 6 & 17) | 2,72.91 | 2,31.61 | Loans from Government of India (Ref. Statement 4-A, 6 & 17) | 1,66.68 | 1,61.04 |
| Total Public Debt receipts | 78,03.43 | 81,36.85 | Total Public Debt payment | 30,60.10 | 29,49.50 |
| Net of Inter-State Settlement | 0.00 | 0.00 | Net of Inter-State Settlement | 0.00 | 0.00 |
| Total Capital Receipts | 78,51.00 | 81,79.26 | Total Capital Expenditure | 1,52,57.40 | 1,67,53.88 |
| Total Receipts Consolidated Fund (Ref. Statement 3) | 6,40,02.70 | 6,09,60.38 | Total Expenditure Consolidated Fund (Ref. Statement 4) | 6,58,88.13 | 6,77,05.95 |
| Deficit in Consolidated Fund | 18,85.43 | 67,45.57 | Surplus in Consolidated Fund | 0.00 | 0.00 |
| Part II - Contingency Fund | | | | | |
| Contingency Fund (Ref. Statement 21) | 0.00 | 0.00 | Contingency Fund (Ref. Statement 21) | 0.00 | 0.00 |

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

| | Receipts | | | Disbursements | |
|---|------------|------------|---|---------------|------------|
| | 2018-19 | 2017-18 | | 2018-19 | 2017-18 |
| (₹ in crore) | | | (₹ in crore) | | |
| Part III - Public Account ⁴ | | | | | |
| Small savings, Provident funds, etc. (Ref. Statement 21) | 11,20.04 | 10,16.43 | Small savings Provident funds, etc. (Ref. Statement 21) | 10,51.11 | 9,49.91 |
| Reserves & Sinking Funds (Ref. Statement 21) | 4,21.00 | 4,01.00 | Reserves & Sinking Funds (Ref. Statement 21) | 41.95 | 1,09.16 |
| Deposits (Ref. Statement 21) | 1,28,79.34 | 1,56,51.26 | Deposits (Ref. Statement 21) | 1,13,82.74 | 1,09,28.88 |
| Advances (Ref. Statement 21) | 3,03.10 | 3,68.94 | Advances (Ref. Statement 21) | 3,03.61 | 3,69.77 |
| Suspense and Miscellaneous ⁵ (Ref. Statement 21) | 3,29,15.53 | 6,12,10.24 | Suspense and Miscellaneous ⁵ (Ref. Statement 21) | 3,26,03.30 | 6,03,81.45 |
| Remittances (Ref. Statement 21) | 1,06,47.59 | 1,05,58.88 | Remittances (Ref. Statement 21) | 1,05,87.99 | 1,04,66.40 |
| Total Receipts Public Account (Ref. Statement 21) | 5,82,86.60 | 8,92,06.75 | Total Disbursements Public Account (Ref. Statement 21) | 5,59,70.70 | 8,32,05.57 |
| Deficit in Public Account | 0.00 | 0.00 | Surplus in Public Account | 23,15.90 | 60,01.18 |
| Opening Cash Balance | (-)2,42.16 | 5,02.26 | Closing Cash Balance | 1,88.30 | (-)2,42.16 |
| Increase in cash balance | 4,30.46 | 0.00 | Decrease in cash balance | 0.00 | 7,44.42 |

⁴ For details please refer to Statement no. 21 in Volume II.

⁵ "Suspense and Miscellaneous" includes "other accounts" such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these "other accounts". Details may please be seen in Statement no. 21.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

ANNEXURE TO STATEMENT 2 CASH BALANCES AND INVESTMENT OF CASH BALANCES

| | As on 31 March 2018 | As on 31 March 2019 |
|--|------------------------|------------------------|
| | <i>(₹ in crore)</i> | |
| (a) General Cash Balance- | | |
| (1) Deposits with Reserve Bank ¹ | (-)2,42.16 | 1,88.30 |
| (2) Investments held in the Cash Balance Investments Accounts | 3,54.56 | 1,67.90 |
| Total - (a) | 1,12.40 | 3,56.20 |
| (b) Other Cash Balances and Investments ² - | | |
| (1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers | 37.90 | 39.05 |
| (2) Permanent Advances for contingent expenditure with Departmental Officers | 0.13 | 0.13 |
| (3) Investments of earmarked funds | 0.00 | 4,00.00 |
| Total - (b) | 38.03 | 4,39.18 |
| Total (a) and (b) | 1,50.43 | 7,95.38 |

¹ The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2018-19 advised to the RBI till 10 April 2019.

There was a difference of ₹ 171.81 crore (Net Debit) between the figures reflected in the accounts (₹188.30 crore Debit) and that intimated by Reserve Bank of India (₹ 16.49 crore Credit) regarding "Deposits with Reserve Bank" included in the Cash Balance (July 2019). Discrepancy statement of ₹ 170.20 crore (Debit) for the year 2018-19 has been sent to Reserve Bank of India, Ranchi for reconciliation and necessary correction in RBD balance. Balance amount of ₹ 1.61 crore (Debit) for the period prior to October 1987 is under reconciliation.

² This cash balance position does not include unspent balance transferred to bank account.

Explanatory Notes :-

- (a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and Deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head "Deposits with Reserve Bank" depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/ reserve funds etc., are added to the balance in "Deposit with Reserve Bank of India".
- (b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.45 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE TO STATEMENT 2 - conclud.

CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

For arriving at the daily cash balance³ for the purpose of grant of Ways and Means advances/ Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

- (c) The limit for ordinary Ways and Means advances to the State Government was ₹ 7,20.00 crore with effect from 01.02.2016. The Bank has also agreed to give special Ways and Means advances against the pledge of Government Securities. The limit of Special Ways and Means advances was revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2018-2019 is given below:-

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 303 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance | 58 |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | 10 |
- (d) Ways and Means Advance of ₹ 88,22.55 crore and Overdraft of ₹20,30.22 Crore were taken by the State Government and the same amount was repaid during the year 2018-19. The amount was initially credited under the Head 6003-110 when the WMA and Overdraft was taken and deduct credited at the time of repayment. Hence no amount is shown against WMA. An interest of ₹ 6.23 crore was however paid during the year 2018-19 for WMA and Overdraft taken.
- (e) The investment of ₹ 1,67.90 crore out of the cash balance is in the securities of other State Government. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹ 31.43 crore.
- (f) No investment was made by the State Government in its own securities.
- (g) Details of investments out of earmarked funds are given in Statement No. 22.

³ The Cash Balance ('Deposit with RBI' above in the closing cash balance of the year as on 31 March but worked out by 16 April) and not simply the daily balance on 31 March.

3. STATEMENT OF RECEIPTS
(Consolidated Fund)

| Description | | Actuals | |
|--|--|-------------------|-------------------|
| | | 2018-2019 | 2017-2018 |
| I. REVENUE RECEIPTS | | | |
| <i>(₹ in crore)</i> | | | |
| A. Tax Revenue | | 3,86,58.20 | 3,34,97.07 |
| A. 1 Own Tax revenue | | 1,47,52.04 | 1,23,53.44 |
| Taxes on Sales, Trades, etc. | | 34,74.96 | 57,14.70 |
| State Goods and Services Tax | | 82,00.84 | 41,23.88 |
| State Excise | | 10,82.82 | 8,40.81 |
| Taxes on Vehicles | | 8,63.94 | 7,78.37 |
| Stamps and Registration fees | | 4,51.04 | 4,69.34 |
| Taxes and Duties on Electricity | | 2,09.07 | 1,83.50 |
| Land Revenue | | 3,89.38 | 1,56.01 |
| Other Taxes on Income and Expenditure | | 78.61 | 73.98 |
| Other Taxes and Duties on Commodities and Services | | 1.38 | 12.82 |
| Taxes on Agriculture income | | 0.00 | 0.02 |
| Hotel Receipt | | 0.00 | 0.01 |
| Taxes on Goods and Passengers | | 0.00 | 0.00 |
| A. 2 Share of net proceeds of Taxes | | 2,39,06.16 | 2,11,43.63 |
| Corporation Tax | | 83,13.36 | 64,74.67 |
| Taxes on Income other than Corporation Tax | | 61,22.43 | 54,67.42 |
| Service Tax | | 2,19.99 | 24,03.90 |
| Union Excise Duties | | 11,26.11 | 22,30.40 |
| Integrated Goods and Services Tax | | 4,70.90 | 21,34.44 |
| Customs | | 16,94.50 | 21,33.80 |
| Central Goods and Services Tax | | 59,00.18 | 2,99.20 |
| Other Taxes on Income and Expenditure | | 43.30 | 0.00 |
| Other Taxes and Duties on Commodities and Services | | 12.34 | (-)0.01 |
| Taxes on Wealth | | 3.05 | (-)0.19 |
| Total A | | 3,86,58.20 | 3,34,97.07 |

3. STATEMENT OF RECEIPTS - contd.
(Consolidated Fund)

| Description | Actuals | |
|---|---------------------|-----------------|
| | 2018-2019 | 2017-2018 |
| I. REVENUE RECEIPTS - contd. | | |
| | <i>(₹ in crore)</i> | |
| B. Non-Tax Revenue | 82,57.98 | 78,46.67 |
| Non-ferrous Mining and Metallurgical Industries | 59,34.64 | 59,41.36 |
| Education, Sports, Art and Culture | 5,89.92 | 19.46 |
| Major Irrigation | 3,20.51 | 1,31.46 |
| Urban Development | 2,65.34 | 1,21.83 |
| Other Social Services | 1,76.80 | 1,91.83 |
| Roads and Bridges | 1,43.31 | 73.37 |
| Dairy Development | 1,37.55 | 3.32 |
| Labour and Employment | 85.98 | 87.63 |
| Village and Small Industries | 78.86 | 4.45 |
| Other Administrative Services | 69.91 | 2,18.16 |
| Police | 51.08 | 51.47 |
| Housing | 50.39 | 24.56 |
| Interest Receipts | 47.20 | 1,68.88 |
| Power | 42.47 | 5.61 |
| Industries | 38.41 | 1.14 |
| Miscellaneous General Services | 36.87 | 79.41 |
| Other Rural Development Programme | 27.05 | 83.40 |
| Medical and Public Health | 25.98 | 14.22 |
| Medium Irrigation | 21.05 | 1,42.69 |
| Public Service Commission | 15.48 | 5.96 |
| Crop Husbandry | 15.23 | 1,66.19 |
| Forestry and Wild Life | 14.79 | 4.44 |
| Public Works | 9.55 | 14.30 |
| Other General Economic Services | 9.47 | 12.37 |

3. STATEMENT OF RECEIPTS - contd.
(Consolidated Fund)

| Description | Actuals | |
|---|---------------------|-----------------|
| | 2018-2019 | 2017-2018 |
| I. REVENUE RECEIPTS - concld. | | |
| | <i>(₹ in crore)</i> | |
| Social Security and Welfare | 8.46 | 1,35.78 |
| Water Supply and Sanitation | 8.45 | 77.09 |
| Jails | 6.10 | 6.32 |
| Fisheries | 5.83 | 9.52 |
| Civil Supplies | 5.67 | 14.67 |
| Contribution and Recoveries towards Pension and other Retirement Benefits | 5.22 | 4.77 |
| Minor Irrigation | 3.27 | 4.63 |
| Animal Husbandry | 2.33 | 10.57 |
| Other Industries | 1.79 | 0.21 |
| Co-operation | 1.64 | 2.37 |
| Tourism | 0.88 | 1.07 |
| Civil Aviation | 0.34 | 6.02 |
| Supplies and Disposals | 0.10 | 0.00 |
| Family Welfare | 0.03 | 0.01 |
| Stationery and Printing | 0.01 | 4.31 |
| Information and Publicity | 0.01 | 0.63 |
| Road Transport | 0.01 | 0.01 |
| Other Agricultural Programme | 0.00 | 1.06 |
| Other Fiscal Services | 0.00 | 0.11 |
| Land Reforms | 0.00 | 0.01 |
| Dividend and Profit | 0.00 | 0.00 |
| Total B | 82,57.98 | 78,46.67 |

3. STATEMENT OF RECEIPTS - contd.

(Consolidated Fund)

| Description | Actuals | |
|--|---------------------|-------------------|
| | 2018-2019 | 2017-2018 |
| II. GRANTS FROM GOVERNMENT OF INDIA | | |
| | <i>(₹ in crore)</i> | |
| C. Grants-in-aid from Central Government | 92,35.52 | 1,14,12.29 |
| C. 1 Non-Plan Grants | 0.00 | 0.00 |
| Grants under the Constitution (Distribution of Revenue Order) | 0.00 | 0.00 |
| Grants under the proviso to Article 275 (1) of the Constitution | 0.00 | 0.00 |
| Grants towards contribution to State Disaster Response Fund | 0.00 | 0.00 |
| Grants under National Calamity Contingency Fund | 0.00 | 0.00 |
| Other Grants | 0.00 | 0.00 |
| C. 2 Grants for State/Union Territory Plan Schemes | 0.00 | 0.00 |
| Block Grants (including externally aided project) | 0.00 | 0.00 |
| Grants under the proviso to Article 275 (1) of the Constitution | 0.00 | 0.00 |
| Grant for Central Road Fund | 0.00 | 0.00 |
| Other Grants | 0.00 | 0.00 |
| C. 3 Grants for Central Plan Schemes | 0.00 | 0.00 |
| C. 4 Grants for Centrally Sponsored Plan Schemes | 0.00 | 0.00 |
| C. 5 Grants for Special Plan Schemes | 0.00 | 0.00 |
| C. 6 Centrally Sponsored Schemes | 69,96.85 | 79,85.24 |
| C. 7 Finance Commission Grants | 10,59.89 | 15,83.03 |
| C. 8 Other Transfer/Grants to States | 11,78.78 | 18,44.02 |
| Grants under Proviso to Article 275(1) of the Constitution | 73.54 | 54.71 |
| Grants for Central Road Fund | 63.33 | 1,09.14 |
| Compensation for loss of revenue arising out of implementation of GST | 10,29.00 | 12,65.00 |
| Compensation to State Govt. for Revenue loss due to phasing out of the Central Sales Tax (CST) | 0.00 | 2,74.90 |
| Other Grants | 12.91 | 1,40.27 |
| Total C | 92,35.52 | 1,14,12.29 |
| Total Revenue Receipts (A+B+C) | 5,61,51.70 | 5,27,56.03 |

3. STATEMENT OF RECEIPTS - conclud.
(Consolidated Fund)

| Description | Actuals | |
|--|---------------------|-------------------|
| | 2018-2019 | 2017-2018 |
| III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS | | |
| | <i>(₹ in crore)</i> | |
| D. Capital Receipts | | |
| Disinvestment proceeds | 0.00 | 0.00 |
| Others | 0.00 | 25.09 |
| Total D | 0.00 | 25.09 |
| E. Public Debts Receipts | 78,03.43 | 81,36.85 |
| E. 1 Internal Debt of the State Government | 75,30.52 | 79,05.24 |
| Market Loans | 55,09.00 | 59,99.65 |
| Loans from the National Bank for Agricultural and Rural Development | 17,64.26 | 16,00.00 |
| Loans from National Co-operative Development Corporation | 0.00 | 0.00 |
| Loans from other Institutions | 2,57.26 | 3,05.59 |
| Special Securities issued to National Small Savings Fund | 0.00 | 0.00 |
| Compensation and other Bonds | 0.00 | 0.00 |
| Ways and Means Advances | 0.00 | 0.00 |
| E. 2 Loans and Advances from the Central Government | 2,72.91 | 2,31.61 |
| Non-Plan Loans | 0.00 | 0.00 |
| Loans for State Plan Schemes | 2,72.91 | 2,31.61 |
| Loans for Central Plan Schemes | 0.00 | 0.00 |
| Loans for Centrally Sponsored Plan Schemes | 0.00 | 0.00 |
| Total E | 78,03.43 | 81,36.85 |
| F. Loans and Advances by State Government (Recoveries) ¹ | 47.57 | 42.41 |
| G. Inter-State Settlements | 0.00 | 0.00 |
| Total Receipts in Consolidated Fund (A+B+C+D+E+F+G) | 6,40,02.70 | 6,09,60.38 |

¹ Details are in Statement No. 7 and Statement No. 18 in Volume II.

4. STATEMENT OF EXPENDITURE
(Consolidated Fund)

| Description | Revenue | Capital | Loans and Advances | Total |
|---|-------------------|----------------|--------------------|-------------------|
| A. EXPENDITURE BY FUNCTION | | | | |
| <i>(₹ in crore)</i> | | | | |
| A General Services | | | | |
| A.1 Organs of State | | | | |
| Parliament/ State/ Union Territory Legislatures | 89.09 | 0.00 | 0.00 | 89.09 |
| President, Vice President/ Governor/ Administrator of Union Territories | 9.86 | 0.00 | 0.00 | 9.86 |
| Council of Ministers | 18.75 | 0.00 | 0.00 | 18.75 |
| Administration of Justice | 4,37.53 | 0.00 | 0.00 | 4,37.53 |
| Elections | 1,05.63 | 0.00 | 0.00 | 1,05.63 |
| A.2 Fiscal Services | | | | |
| Land Revenue | 3,18.62 | 0.00 | 0.00 | 3,18.62 |
| Stamps and Registration | 22.08 | 0.00 | 0.00 | 22.08 |
| State Excise | 21.99 | 0.00 | 0.00 | 21.99 |
| Taxes on Sales, Trade etc. | 83.06 | 0.00 | 0.00 | 83.06 |
| Taxes on Vehicles | 7.55 | 0.00 | 0.00 | 7.55 |
| Other Taxes and Duties on Commodities and Services | 1.70 | 0.00 | 0.00 | 1.70 |
| Other Fiscal Services | 2.92 | 54.66 | 0.00 | 57.58 |
| Interest Payments | 48,51.97 | 0.00 | 0.00 | 48,51.97 |
| A.3 Administrative Services | | | | |
| Public Service Commission | 13.68 | 0.00 | 0.00 | 13.68 |
| Secretariat-General Services | 99.75 | 0.00 | 0.00 | 99.75 |
| District Administration | 6,95.81 | 0.00 | 0.00 | 6,95.81 |
| Treasury and Accounts Administration | 14.48 | 0.00 | 0.00 | 14.48 |
| Police | 43,76.36 | 4,63.20 | 0.00 | 48,39.56 |
| Jails | 1,90.92 | 0.00 | 0.00 | 1,90.92 |
| Stationery and Printing | 1.98 | 0.00 | 0.00 | 1.98 |
| Public Works | 1,34.31 | 2,69.05 | 0.00 | 4,03.36 |
| Other Administrative Services | 1,61.18 | 4.13 | 0.00 | 1,65.31 |
| A.4 Pensions and Miscellaneous General Services | | | | |
| Pensions and Other Retirement benefits | 59,91.48 | 0.00 | 0.00 | 59,91.48 |
| Miscellaneous General Services | 4.96 | 0.00 | 0.00 | 4.96 |
| Total General Services | 1,76,55.66 | 7,91.04 | 0.00 | 1,84,46.70 |

4. STATEMENT OF EXPENDITURE - contd.
(Consolidated Fund)

| Description | Revenue | Capital | Loans and Advances | Total |
|--|-------------------|-----------------|--------------------|-------------------|
| A. EXPENDITURE BY FUNCTION - contd. | | | | |
| | | | | (₹ in crore) |
| B Social Services | | | | |
| B.1 Education, Sports, Art and Culture | | | | |
| General Education | 72,88.31 | 3,56.38 | 0.00 | 76,44.69 |
| Technical Education | 4,91.93 | 0.00 | 0.00 | 4,91.93 |
| Sports and Youth Services | 49.11 | 0.00 | 0.00 | 49.11 |
| Art and Culture | 14.66 | 0.00 | 0.00 | 14.66 |
| B.2 Health and Family Welfare | | | | |
| Medical and Public Health | 30,17.23 | 2,73.39 | 0.00 | 32,90.62 |
| Family Welfare | 1,05.78 | 0.00 | 0.00 | 1,05.78 |
| B.3 Water Supply, Sanitation, Housing and Urban Development | | | | |
| Water Supply and Sanitation | 13,79.57 | 4,00.12 | 0.00 | 17,79.69 |
| Housing | 17.23 | 1,36.70 | 0.00 | 1,53.93 |
| Urban Development | 19,02.30 | 30.00 | 23.23 | 19,55.53 |
| B.4 Information and Broadcasting | | | | |
| Information and Publicity | 1,60.04 | 12.83 | 0.00 | 1,72.87 |
| B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes | | | | |
| Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes | 11,46.45 | 3,94.59 | 0.00 | 15,41.04 |
| B.6 Labour and Labour Welfare | | | | |
| Labour and Employment | 1,18.05 | 0.00 | 0.00 | 1,18.05 |
| B.7 Social Welfare and Nutrition | | | | |
| Social Security and Welfare | 20,89.54 | 0.00 | 0.00 | 20,89.54 |
| Nutrition | 5,47.47 | 0.00 | 0.00 | 5,47.47 |
| Relief on Account of Natural Calamities | 4,26.60 | 0.00 | 0.00 | 4,26.60 |
| B.8 Others | | | | |
| Other Social Services | 0.30 | 11.44 | 0.00 | 11.74 |
| Secretariat-Social Services | 31.46 | 0.00 | 0.00 | 31.46 |
| Total Social Services | 1,87,86.03 | 16,15.45 | 23.23 | 2,04,24.71 |

4. STATEMENT OF EXPENDITURE - contd.
(Consolidated Fund)

| Description | | Revenue | Capital | Loans and Advances | Total |
|--|---|----------|----------|--------------------|--------------|
| A. EXPENDITURE BY FUNCTION - contd. | | | | | (₹ in crore) |
| C | Economic Services | | | | |
| C.1 | Agriculture and Allied Activities | | | | |
| | Crop Husbandry | 4,67.74 | 0.00 | 0.00 | 4,67.74 |
| | Soil and Water Conservation | 1,02.89 | 2,60.41 | 0.00 | 3,63.30 |
| | Animal Husbandry | 1,68.36 | 8.97 | 0.00 | 1,77.33 |
| | Dairy Development | 1,42.99 | 0.00 | 0.00 | 1,42.99 |
| | Fisheries | 53.76 | 51.50 | 0.00 | 1,05.26 |
| | Forestry and Wild life | 5,19.10 | 0.00 | 0.00 | 5,19.10 |
| | Food, Storage and Warehousing | 0.00 | 3.86 | 0.00 | 3.86 |
| | Agricultural Research and Education | 1,65.55 | 0.00 | 0.00 | 1,65.55 |
| | Co-operation | 1,57.33 | 65.60 | 0.00 | 2,22.93 |
| | Other Agricultural Programmes | 11.78 | 0.00 | 0.00 | 11.78 |
| C.2 | Rural Development | | | | |
| | Special Programmes for Rural Development | 4,85.37 | 0.00 | 0.00 | 4,85.37 |
| | Rural Employment | 33,91.95 | 0.00 | 0.00 | 33,91.95 |
| | Other Rural Development Programmes | 35,54.32 | 24,60.88 | 2.39 | 60,17.59 |
| C.3 | Irrigation and Flood Control | | | | |
| | Major Irrigation | 1,65.41 | 4,37.10 | 0.00 | 6,02.51 |
| | Medium Irrigation | 1,50.62 | 7,09.17 | 0.00 | 8,59.79 |
| | Minor Irrigation | 83.39 | 3,11.96 | 0.00 | 3,95.35 |
| | Command Area Development | 0.00 | 0.00 | 0.00 | 0.00 |
| | Flood Control and Drainage | 0.00 | 18.22 | 0.00 | 18.22 |
| C.4 | Energy | | | | |
| | Power | 24,90.23 | 0.00 | 14,13.09 | 39,03.32 |
| | New and Renewable Energy | 1,99.99 | 0.00 | 0.00 | 1,99.99 |
| C.5 | Industry and Minerals | | | | |
| | Village and Small Industries | 1,07.30 | 0.00 | 0.00 | 1,07.30 |
| | Industries | 1,97.43 | 0.00 | 0.00 | 1,97.43 |
| | Non-Ferrous Mining and Metallurgical Industries | 39.82 | 0.00 | 0.00 | 39.82 |
| | Other Outlays on Industries and Minerals | 0.00 | 6.50 | 0.00 | 6.50 |

4. STATEMENT OF EXPENDITURE - contd.
(Consolidated Fund)

| Description | Revenue | Capital | Loans and Advances | Total |
|--|-------------------|-----------------|--------------------|---------------------|
| A. EXPENDITURE BY FUNCTION - contd. | | | | <i>(₹ in crore)</i> |
| C.6 Transport | | | | |
| Civil Aviation | 4.66 | 12.97 | 0.00 | 17.63 |
| Roads and Bridges | 2,53.19 | 38,43.01 | 0.00 | 40,96.20 |
| Road Transport | 0.00 | 9.56 | 0.00 | 9.56 |
| Other Transport Services | 1,29.00 | 5.00 | 0.00 | 1,34.00 |
| C.7 General Economic Services | | | | |
| Secretariat-Economic Services | 54.36 | 0.00 | 0.00 | 54.36 |
| Tourism | 47.40 | 99.37 | 0.00 | 1,46.77 |
| Census Surveys and Statistics | 21.51 | 0.00 | 0.00 | 21.51 |
| Civil Supplies | 10,20.26 | 0.00 | 0.00 | 10,20.26 |
| Other General Economic Services | 3.33 | 1.14 | 0.00 | 4.47 |
| Total Economic Services | 1,41,89.04 | 83,05.22 | 14,15.48 | 2,39,09.74 |

4. STATEMENT OF EXPENDITURE - contd.
(Consolidated Fund)

| Description | Revenue | Capital | Loans and Advances | Total |
|--|-------------------|-------------------|--------------------|-------------------|
| A. EXPENDITURE BY FUNCTION - concld. | | | | |
| <i>(₹ in crore)</i> | | | | |
| D. Loans, Grants-in-aid and Contributions | | | | |
| Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 0.00 | 0.00 | 0.00 | 0.00 |
| E. Loans to Government Servants etc. | | | | |
| Loans to Government Servants etc. | 0.00 | 0.00 | 46.88 | 46.88 |
| F. Public Debt | | | | |
| Internal Debt of the State Government | 0.00 | 28,93.42 | 0.00 | 28,93.42 |
| Loans and Advances from the Central Government | 0.00 | 1,66.68 | 0.00 | 1,66.68 |
| G. Inter-State Settlement | | | | |
| Inter-State Settlement | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Loans, Grants-in-aid and Contributions | 0.00 | 30,60.10 | 46.88 | 31,06.98 |
| Total Consolidated Fund Expenditure | 5,06,30.73 | 1,37,71.81 | 14,85.59 | 6,58,88.13 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| Object of Expenditure | 2016-17 | | | 2017-18 | | | 2018-19 | | |
|------------------------------------|------------|------------|-------------------|------------|------------|-------------------|------------|----------|-------------------|
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| B. EXPENDITURE BY NATURE | | | | | | | | | |
| <i>(₹ in crore)</i> | | | | | | | | | |
| 1 Salaries | 88,88.99 | 37.91 | 89,26.90 | 1,11,74.50 | 46.36 | 1,12,20.86 | 1,20,91.42 | 46.60 | 1,21,38.02 |
| 2 Grants-in-aid (Non-Salary) | 1,17,66.31 | 0.00 | 1,17,66.31 | 1,23,26.11 | 0.00 | 1,23,26.11 | 87,27.35 | 0.00 | 87,27.35 |
| 3 Major works (State Plan) | 1.16 | 1,00,31.41 | 1,00,32.57 | 0.00 | 1,11,14.84 | 1,11,14.84 | 0.88 | 99,96.48 | 99,97.36 |
| 4 Grants-in-aid for Capital assets | 66,76.89 | 1,00.00 | 67,76.89 | 64,41.73 | 0.00 | 64,41.73 | 73,71.03 | 0.00 | 73,71.03 |
| 5 Pensionary Charges ¹ | 41,35.29 | 0.00 | 41,35.29 | 59,13.24 | 0.00 | 59,13.24 | 59,91.48 | 0.00 | 59,91.48 |
| 6 Interest Payments | 41,72.25 | 0.00 | 41,72.25 | 46,61.68 | 0.00 | 46,61.68 | 48,51.97 | 0.00 | 48,51.97 |
| 7 Grants-in-aid (Salary) | 17,83.83 | 5.00 | 17,88.83 | 19,46.15 | 0.00 | 19,46.15 | 18,77.41 | 0.00 | 18,77.41 |
| 8 Repayment of borrowings | 0.00 | 20,77.88 | 20,77.88 | 0.00 | 29,49.50 | 29,49.50 | 0.00 | 30,60.09 | 30,60.09 |
| 9 Supplies and Materials | 11,29.97 | 40.33 | 11,70.30 | 8,40.07 | 68.25 | 9,08.32 | 8,76.10 | 63.42 | 9,39.52 |
| 10 Loans and Advances | 0.00 | 13,35.07 | 13,35.07 | 0.00 | 18,51.67 | 18,51.67 | 0.00 | 14,85.59 | 14,85.59 |
| 11 Other expenditure | 6,62.20 | 3,93.91 | 10,56.11 | 7,40.11 | 5,30.51 | 12,70.62 | 7,99.67 | 3,78.48 | 11,78.15 |
| 12 Scholarships/ stipend | 6,42.68 | 0.00 | 6,42.68 | 5,27.82 | 0.00 | 5,27.82 | 4,65.89 | 0.00 | 4,65.89 |
| 13 Lump-sum | 1,00.03 | 1,04.26 | 2,04.29 | 1,11.67 | 71.21 | 1,82.88 | 1,72.88 | 38.03 | 2,10.91 |
| 14 Maintenance and repair | 4,69.86 | 0.20 | 4,70.06 | 5,60.82 | 0.10 | 5,60.92 | 4,95.40 | 15.86 | 5,11.26 |
| 15 Cash relief | 6,38.78 | 30.55 | 6,69.33 | 15,71.69 | 17.81 | 15,89.50 | 16,44.11 | 29.87 | 16,73.98 |
| 16 Minor Works | 3.07 | 0.00 | 3.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 Honorarium | 3,10.44 | 0.00 | 3,10.44 | 3,40.97 | 0.00 | 3,40.97 | 3,89.17 | 0.00 | 3,89.17 |
| 18 Subsidies | 18,58.71 | 0.00 | 18,58.71 | 14,39.76 | 0.00 | 14,39.76 | 20,92.03 | 0.00 | 20,92.03 |
| 19 Office expenses | 89.50 | 0.59 | 90.09 | 1,18.99 | 2.18 | 1,21.17 | 1,54.84 | 2.00 | 1,56.84 |
| 20 Contributions | 2,94.27 | 61.12 | 3,55.39 | 3,89.16 | 51.04 | 4,40.20 | 5,25.53 | 36.00 | 5,61.53 |
| 21 Wages | 2,32.18 | 0.00 | 2,32.18 | 2,69.67 | 0.00 | 2,69.67 | 2,61.70 | 0.00 | 2,61.70 |
| 22 Travelling Expenses | 1,55.91 | 0.09 | 1,56.00 | 1,63.92 | 0.11 | 1,64.03 | 1,61.79 | 0.18 | 1,61.97 |
| 23 Professional Services | 2,03.60 | 11.47 | 2,15.07 | 1,52.79 | 23.59 | 1,76.38 | 1,65.56 | 24.49 | 1,90.05 |
| 24 Machinery and Equipment | 1,22.23 | 2.68 | 1,24.91 | 1,48.50 | 0.84 | 1,49.34 | 1,17.51 | 7.46 | 1,24.97 |
| 25 Medical Store Supply | 24.13 | 0.00 | 24.13 | 26.80 | 0.00 | 26.80 | 27.56 | 0.00 | 27.56 |
| 26 Motor-vehicle | 82.16 | 9.19 | 91.35 | 90.62 | 10.53 | 1,01.15 | 95.11 | 12.24 | 1,07.35 |
| 27 Contractual Allowances | 1,03.60 | 0.15 | 1,03.75 | 1,77.07 | 0.14 | 1,77.21 | 1,99.42 | 0.04 | 1,99.46 |
| 28 Electricity Expenditure | 50.33 | 0.02 | 50.35 | 61.24 | 0.02 | 61.26 | 86.05 | 0.01 | 86.06 |

¹ Includes ₹ 13.65 crore, ₹ 2,00 crore and ₹ 5,57.13 crore paid as pensionary liabilities to Bihar under major head “2071 Pension and Retirement Benefits” during 2016-17, 2017-18 and 2018-19 respectively.

4. STATEMENT OF EXPENDITURE - concld.
(Consolidated Fund)

| Object of Expenditure | 2016-17 | | | 2017-18 | | | 2018-19 | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| B. EXPENDITURE BY NATURE- concld. | | | | | | | | | |
| | (₹ in crore) | | | | | | | | |
| 29 Uniform | 32.56 | 0.03 | 32.59 | 37.30 | 0.05 | 37.35 | 32.64 | 0.04 | 32.68 |
| 30 Cost of Ration | 42.40 | 0.00 | 42.40 | 40.21 | 0.00 | 40.21 | 46.13 | 0.00 | 46.13 |
| 31 Advertising and Publicity | 98.32 | 0.50 | 98.82 | 1,43.86 | 0.09 | 1,43.95 | 89.68 | 0.00 | 89.68 |
| 32 Training Allowance | 7.51 | 1.74 | 9.25 | 10.05 | 1.78 | 11.83 | 3.96 | 0.50 | 4.46 |
| 33 Other Administrative expenses | 28.95 | 0.43 | 29.38 | 12.74 | 1.26 | 14.00 | 18.57 | 1.55 | 20.12 |
| 34 Seminar, Exhibition and Publicity | 62.08 | 0.54 | 62.62 | 96.79 | 0.77 | 97.56 | 77.80 | 0.05 | 77.85 |
| 35 State share of Central Sponsored Scheme | 55.75 | 0.00 | 55.75 | 3,20.70 | 0.00 | 3,20.70 | 5,38.54 | 1.77 | 5,40.31 |
| 36 Information, Communication and Transmission (ICT) Services | 96.40 | 0.00 | 96.40 | 81.77 | 0.07 | 81.84 | 1,23.80 | 0.02 | 1,23.82 |
| 37 Expenditure on training | 60.56 | 3.04 | 63.60 | 35.71 | 1.77 | 37.48 | 28.60 | 1.43 | 30.03 |
| 38 Share of taxes/ duties/ Rent, Rates, Taxes | 26.31 | 0.45 | 26.76 | 43.74 | 0.26 | 44.00 | 30.63 | 0.51 | 31.14 |
| 39 Purchase of new motor-vehicle | 21.80 | 23.84 | 45.64 | 8.99 | 1.60 | 10.59 | 6.65 | 0.52 | 7.17 |
| 40 Others (Includes expenditure less than ₹ 10 crore under each object head) | 28.16 | 1.23 | 29.39 | 34.29 | 7.53 | 41.82 | 33.82 | 54.17 | 87.99 |
| Gross Expenditure | 4,51,59.17 | 1,42,73.63 | 5,94,32.80 | 5,10,61.23 | 1,67,53.88 | 6,78,15.11 | 5,06,72.68 | 1,52,57.40 | 6,59,30.08 |
| Deduct- Recoveries | 70.13 | 0.00 | 70.13 | 1,09.16 | 0.00 | 1,09.16 | 41.95 | 0.00 | 41.95 |
| Net Expenditure | 4,50,89.04 | 1,42,73.63 | 5,93,62.67 | 5,09,52.07 | 1,67,53.88 | 6,77,05.95 | 5,06,30.73 | 1,52,57.40 | 6,58,88.13 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head | Description | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Increase (+) / Decrease (-) in per cent during the year 2018-19 |
|------------|--|--------------------|--------------------------------|--------------------|--------------------------------|---|
| | | 2017-18 | 2017-18 | 2018-19 | 2018-19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | (₹ in crore) |
| A- | Capital Account of General Services | | | | | |
| 4047- | Capital Outlay on Other Fiscal Services | 56.01 | 1,40.32 | 54.66 | 1,94.98 | (-)2.41 |
| 4055- | Capital Outlay on Police | 3,71.97 | 16,02.08 | 4,63.20 | 20,65.28 | 24.53 |
| 4059- | Capital Outlay on Public Works | 3,78.41 | 17,27.52 | 2,69.05 | 19,96.57 | (-)28.90 |
| 4070- | Capital Outlay on Other Administrative Services | 0.72 | 83.88 | 4.13 | 88.01 | 473.61 |
| | Total - A - Capital Account of General Services | 8,07.11 | 35,53.80 | 7,91.04 | 43,44.84 | (-)1.99 |
| B- | Capital Account of Social Services | | | | | |
| (a) | Capital Account of Education, Sports, Art and Culture | | | | | |
| 4202- | Capital Outlay on Education, Sports, Art and Culture | 3,60.27 | 22,65.37 | 3,56.38 | 26,21.75 | (-) 1.08 |
| | Total (a) Capital Account of Education, Sports, Art and Culture | 3,60.27 | 22,65.37 | 3,56.38 | 26,21.75 | (-) 1.08 |
| (b) | Capital Account of Health and Family Welfare | | | | | |
| 4210- | Capital Outlay on Medical and Family Welfare | 3,09.49 | 26,66.27 | 2,73.39 | 29,39.66 | (-)11.66 |
| | Total (b) Capital Account of Health and Family Welfare | 3,09.49 | 26,66.27 | 2,73.39 | 29,39.66 | (-)11.66 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

| Major Head | Description | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Increase (+) / Decrease (-) in per cent during the year 2018-19 |
|--------------|--|--------------------|--------------------------------|--------------------|--------------------------------|---|
| | | 2017-17 | 2017-18 | 2018-19 | 2018-19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (₹ in crore) | | | | | | |
| B- | Capital Account of Social Services – contd. | | | | | |
| (c) | Capital Account of Water Supply, Sanitation, Housing and Urban Development | | | | | |
| 4215- | Capital Outlay on Water Supply and Sanitation | 3,32.26 | 35,75.95 | 4,00.12 | 39,76.07 | 20.42 |
| 4216- | Capital Outlay on Housing | 1,59.94 | 5,37.40 | 1,36.70 | 6,74.10 | (-)14.53 |
| 4217- | Capital Outlay on Urban Development | 40.00 | 13,48.95 | 30.00 | 13,78.95 | (-)25.00 |
| | Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development | 5,32.20 | 54,62.30 | 5,66.82 | 60,29.12 | 6.51 |
| (d) | Capital Account of Information and Publicity | | | | | |
| 4220- | Capital Outlay on Information and Publicity | 10.90 | 20.75 | 12.83 | 33.58 | 17.71 |
| | Total (d) Capital Account of Information and Publicity | 10.90 | 20.75 | 12.83 | 33.58 | 17.71 |
| (e) | Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | | | | | |
| 4225- | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 2,65.29 | 20,68.67 | 3,94.59 | 24,63.26 | 48.74 |
| | Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 2,65.29 | 20,68.67 | 3,94.59 | 24,63.26 | 48.74 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

| Major Head | Description | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Increase (+) / Decrease (-) in per cent during the year 2018-19 |
|------------|---|--------------------|--------------------------------|--------------------|--------------------------------|---|
| | | 2017-18 | 2017-18 | 2018-19 | 2018-19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | (₹ in crore) |
| B- | Capital Account of Social Services – conclud. | | | | | |
| (g) | Capital Account of Social Welfare and Nutrition | | | | | |
| 4235- | Capital Outlay on Social Security and Welfare | 16.53 | 5,95.31 | 0.00 | 5,95.31 | (-)100.00 |
| | Total (g) Capital Account of Social Welfare and Nutrition | 16.53 | 5,95.31 | 0.00 | 5,95.31 | (-)100.00 |
| (h) | Capital Account of Other Social Welfare Services | | | | | |
| 4250- | Capital Outlay on Other Social Welfare Services | 33.39 | 1,08.66 | 11.44 | 1,20.10 | (-)65.74 |
| | Total (h) Capital Account of Other Social Welfare Services | 33.39 | 1,08.66 | 11.44 | 1,20.10 | (-)65.74 |
| | Total - B - Capital Account of Social Services | 15,28.07 | 1,31,87.33 | 16,15.45 | 1,48,02.78 | 5.72 |
| C- | Capital Account of Economic Services | | | | | |
| (a) | Capital Account of Agriculture and Allied Activities | | | | | |
| 4401- | Capital Outlay on Crop Husbandry | 36.55 | 97.18 | 0.00 | 97.18 | (-)100.00 |
| 4402- | Capital Outlay on Soil and Water Conservation | 2,99.16 | 7,97.00 | 2,60.41 | 10,57.41 | (-)12.95 |
| 4403- | Capital Outlay on Animal Husbandry | 9.10 | 41.41 | 8.97 | 50.38 | (-)1.43 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

| Major Head | Description | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Increase (+) / Decrease (-) in per cent during the year 2018-19 |
|--------------|---|--------------------|--------------------------------|--------------------|--------------------------------|---|
| | | 2017-18 | 2017-18 | 2018-19 | 2018-19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (₹ in crore) | | | | | | |
| C- | Capital Account of Economic Services - contd. | | | | | |
| (a) | Capital Account of Agriculture and Allied Activities - concld. | | | | | |
| 4404- | Capital Outlay on Dairy Development | 11.05 | 53.06 | 0.00 | 53.06 | (-)100.00 |
| 4405- | Capital Outlay on Fisheries | 43.81 | 1,68.04 | 51.49 | 2,19.53 | 17.53 |
| 4406- | Capital Outlay on Forestry and Wild Life | 0.00 | 29.30 | 0.00 | 29.30 | 0.00 |
| 4408- | Capital Outlay on Food Storage and Warehousing | 26.54 | 1,09.88 | 3.86 | 1,13.74 | (-)85.46 |
| 4425- | Capital Outlay on Co-operation | 1,81.12 | 2,48.70 | 65.60 | 3,14.30 | (-)63.78 |
| | Total (a) Capital Account of Agriculture and Allied Activities | 6,07.33 | 15,44.57 | 3,90.33 | 19,34.90 | (-)35.73 |
| (b) | Capital Account of Rural Development | | | | | |
| 4515- | Capital Outlay on Other Rural Development Programmes | 20,92.79 | 1,51,61.80 | 24,60.88 | 1,76,22.68 | 17.59 |
| | Total (b) Capital Account of Rural Development | 20,92.79 | 1,51,61.80 | 24,60.88 | 1,76,22.68 | 17.59 |
| (d) | Capital Account of Irrigation and Flood Control | | | | | |
| 4700- | Capital Outlay on Major Irrigation | 5,78.06 | 35,24.46 | 4,37.10 | 39,61.56 | (-)24.39 |
| 4701- | Capital Outlay on Medium Irrigation | 6,42.69 | 33,90.73 | 7,09.17 | 40,99.90 | 10.34 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

| Major Head | Description | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Increase (+) / Decrease (-) in per cent during the year 2018-19 |
|---|---|--------------------|--------------------------------|--------------------|--------------------------------|---|
| | | 2017-18 | 2017-18 | 2018-19 | 2018-19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| C- Capital Account of Economic Services – contd. | | | | | | |
| (d) | Capital Account of Irrigation and Flood Control - concld. | | | | | |
| 4702- | Capital Outlay on Minor Irrigation | 4,59.09 | 21,02.90 | 3,11.96 | 24,14.86 | (-)32.05 |
| 4711- | Capital Outlay on Flood Control Projects | 9.31 | 1,72.66 | 18.23 | 1,90.89 | 95.81 |
| | Total (d) Capital Account of Irrigation and Flood Control | 16,89.15 | 91,90.75 | 14,76.46 | 1,06,67.21 | (-)12.59 |
| (e) | Capital Account of Energy | | | | | |
| 4801- | Capital Outlay on Power Projects | 0.00 | 2,03.23 | 0.00 | 2,03.23 | 0.00 |
| | Total (e) Capital Account of Energy | 0.00 | 2,03.23 | 0.00 | 2,03.23 | 0.00 |
| (f) | Capital Account of Industry and Minerals | | | | | |
| 4853- | Capital Outlay on Non-ferrous Mining and Metallurgical Industries | 0.00 | 7.38 | 0.00 | 7.38 | 0.00 |
| 4875- | Capital Outlay on Other Industries | 9.50 | 9.50 | 6.50 | 16.00 | (-)31.58 |
| 4885- | Other Capital Outlay on Industries and Minerals | 6.00 | 20.00 | 0.00 | 20.00 | (-)100.00 |
| | Total (f) Capital Account of Industry and Minerals | 15.50 | 36.88 | 6.50 | 43.38 | (-)58.06 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

| Major Head | Description | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Increase (+) / Decrease (-) in per cent during the year 2018-19 |
|--|---|--------------------|--------------------------------|--------------------|--------------------------------|---|
| | | 2017-18 | 2017-18 | 2018-19 | 2018-19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| C- Capital Account of Economic Services – concld. | | | | | | |
| (g) | Capital Account of Transport | | | | | |
| 5053- | Capital Outlay on Civil Aviation | 88.27 | 5,23.13 | 12.97 | 5,36.10 | (-)85.31 |
| 5054- | Capital Outlay on Roads and Bridges | 50,36.91 | 2,24,05.23 | 38,43.01 | 2,62,48.24 | (-)23.70 |
| 5055- | Capital Outlay on Road Transport | 11.58 | 81.84 | 9.56 | 91.40 | (-)17.44 |
| 5075- | Capital Outlay on Other Transport Services | 5.00 | 6,25.83 | 5.00 | 6,30.83 | 0.00 |
| | Total (g) Capital Account of Transport | 51,41.76 | 2,36,36.03 | 38,70.54 | 2,75,06.57 | (-)24.72 |
| (j) | Capital Account of General Economic Services | | | | | |
| 5452- | Capital Outlay on Tourism | 71.00 | 4,24.52 | 99.37 | 5,23.89 | 39.96 |
| 5465- | Investment in General Financial and Trading Institutions | 0.00 | 2.00 | 0.00 | 2.00 | 0.00 |
| 5475- | Capital Outlay on Other General Economic Services | 0.00 | 45.78 | 1.14 | 46.92 | 100.00 |
| | Total (j) Capital Account of General Economic Services | 71.00 | 4,72.30 | 1,00.51 | 5,72.81 | 41.56 |
| | Total - C - Capital Account of Economic Services | 96,17.53 | 5,02,45.56 | 83,05.22 | 5,85,50.78 | (-)13.64 |
| | Grand Total | 1,19,52.71 | 6,69,86.69 | 1,07,11.71 | 7,76,98.40 | (-)10.38 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

EXPLANATORY NOTES

- 1 A detailed statement of capital outlay is given in Statement No. 16.
- 2 The details of Government Investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies are given in Statement No. 19.
- 3 Allocation of Capital Expenditure of composite State of Bihar upto 14.11.2000 has not been done between the successor States, Bihar and Jharkhand.
- 4 Government investments in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies of Composite Bihar have not been allocated between the successor States, Bihar and Jharkhand.
- 5 During 2018-19, Government invested ₹ 41.00 crore in Government Companies, Co-operative Banks, Societies and Rural Banks. The total investment of Government in the Share Capital of different concerns at the end of 2016-17, 2017-18 and 2018-19 were ₹ 3,20.83 crore, ₹ 3,76.87 crore and ₹ 4,32.87 crore respectively, vide details given in Statement No. 19.

6 The information about dividend received during the three years on the above investment is as below :-

| Year | (₹ in crore) |
|---------|--------------|
| 2016-17 | 0.00 |
| 2017-18 | 0.00 |
| 2018-19 | 0.00* |

7 Summary of the financial results of the working of departmentally managed Government undertakings as disclosed by the latest available proforma accounts :-

| Name of the Undertaking / Scheme | Major Head under which accounted for | Year of account | Capital employed | Profit (+) / Loss (-) | Percentage of profit or loss to capital employed |
|---|--------------------------------------|-----------------|------------------|-----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| No information has since been received from State Government (August 2019). | | | | | |

* ₹15 thousand only.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ¹

| Nature of Borrowings | Balance as on 1 April 2018 | Receipt during the year | Repayments during the year | Balance as on 31 March 2019 | Net Increase (+)/ Decrease (-) | As a per cent of Total Liabilities |
|--|----------------------------|-------------------------|----------------------------|-----------------------------|--------------------------------|------------------------------------|
| | (` in crore) | | | Amount | Per cent | |
| A- Public Debt | | | | | | |
| 6003 Internal Debt of the State Government | 5,37,99.09 | 75,30.52 | 28,93.42 | 5,84,36.19 | 46,37.10 | 8.62 |
| Market Loans | 3,30,87.75 | 55,09.00 | 14,86.00 | 3,71,10.75 | 40,23.00 | 12.16 |
| Ways and Means Advance from the Reserve Bank of India ² | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bonds | 55,58.07 | 0.00 | 0.00 | 55,58.07 | 0.00 | 0.00 |
| Loans from Financial Institutions | 60,34.60 | 20,21.52 | 6,50.41 | 74,05.71 | 13,71.11 | 22.72 |
| Special Securities issued to National Small Savings Fund | 90,82.88 | 0.00 | 7,57.01 | 83,25.87 | (-)7,57.01 | (-)8.33 |
| Other Loans | 35.79 | 0.00 | 0.00 | 35.79 | 0.00 | 0.04 |
| 6004 Loans and Advances from the Central Government | 22,32.86 | 2,72.90 | 1,66.68 | 23,39.08 | 1,06.22 | 4.76 |
| 01 Non-Plan Loans | 17.57 | 0.00 | 1.78 | 15.79 | (-)1.78 | (-)10.13 |
| 02 Loans for State/ Union Territory Plan Schemes | 22,15.29 | 2,72.90 | 1,64.90 | 23,23.29 | 1,08.00 | 4.88 |
| Total A- Public Debt | 5,60,31.95 | 78,03.42 | 30,60.10 | 6,07,75.27 | 47,43.32 | 8.47 |

¹ For details please refer to statement No. 17 in volume II.

² Ways and Means Advance and overdraft of ₹ 88,22.55 crore and ₹ 20,30.22 crore was taken by the State Government in different occasions and the same amount was repaid during the year 2018-19. The amount was initially credited under Head 6003-110 when the WMA and Overdraft was taken and deduct credited at the time of repayment. Hence no amount is shown against WMA.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(i) Statement of Public Debt and Other Liabilities ¹

| Nature of Borrowings | Balance as on 1 April 2018 | Receipt during the year | Repayments during the year | Balance as on 31 March 2019 | Net Increase (+)/ Decrease (-) | As a <i>per</i> cent of Total Liabilities |
|---|----------------------------------|-------------------------------|----------------------------------|-----------------------------------|-----------------------------------|---|
| B Other liabilities | | | | | | |
| Public Accounts | | | | | | |
| Small Savings, Provident Funds etc. | 11,42.18 | 11,20.04 | 10,51.11 | 12,11.11 | 68.93 | 6.03 |
| Reserve funds bearing Interest | 15,51.05 | 4,21.00 | 41.95 | 19,30.10 | 3,79.05 | 24.44 |
| Reserve funds not bearing Interest ³ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits bearing Interest | 13.53 | 4,25.65 | 4,26.54 | 12.64 | (-)0.89 | (-)6.58 |
| Deposits not bearing Interest | 1,83,56.33 | 1,24,53.67 | 1,09,56.20 | 1,98,53.80 | 14,97.47 | 8.16 |
| Total B- Other Liabilities | 2,10,63.09 | 1,44,20.36 | 1,24,75.80 | 2,30,07.65 | 19,44.56 | 9.23 |
| Total Public Debt and Other Liabilities | 7,70,95.04 | 2,22,23.78 | 1,55,35.90 | 8,37,82.92 | 66,87.88 | 8.67 |
| | | | | | | 100.00 |

¹ For details on amortisation arrangements, service of debt etc., explanatory notes to this statement at pages 31 may be seen.

³ The figure represents net liabilities under this head after setting off investment out of the Reserve Fund.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

Explanatory Notes to Statement 6

1 Amortisation arrangements :-

- (i) **Open market Loan:-** The State Government has raised 63 State Development/ Stocks Loans/ Stocks upto 2018-19 (Balance on 31 March 2019 was ₹3,71,10.75 crore).
- (ii) No arrangement has been made for amortisation of other bonds and loans.
- (iii) No information from the State Government has been received regarding creation of Guarantee Redemption Fund during the year 2018-19.

2 Loans from Small Savings Fund :- Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan was received during the year 2018-19. However ₹ 7,57.01 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 83,25.87 crore which was 13.70 per cent of the total Public Debt of the State Government as on 31 March 2019.

3 Loans and Advances from GOI, Market Loans, etc. :-

(a) Loans and Advances from GOI :- ₹ 2,72.90 crore was received from Government of India as loans and the State Government repaid ₹ 1,66.68 crore. Interest of ₹ 1,23.20 crore was also paid by the State Government on loans received from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of Principal and payment of interest. The particulars of outstanding loans are given in Statement No. 17.

(b) Market Loans :- These are long-term loans (which have a currency of more than 12 months) raised in the open market by the State Government. During the year, 8 (eight) Jharkhand State Development Loans was raised as follows :-

| Sl. No. | Amount of Loan (₹ in Crore) | Rate of Interest | Month & Year of Redemption | |
|---------|--------------------------------|------------------|----------------------------|------|
| | | | Month | Year |
| 1 | 5,00.00 | 8.51 | August | 2028 |
| 2 | 5,00.00 | 8.84 | September | 2028 |
| 3 | 5,00.00 | 8.40 | December | 2028 |
| 4 | 5,00.00 | 8.35 | December | 2028 |
| 5 | 10,00.00 | 8.36 | February | 2029 |
| 6 | 10,00.00 | 8.31 | February | 2029 |
| 7 | 5,00.00 | 8.44 | February | 2029 |
| 8 | 10,09.00 | 8.43 | March | 2029 |

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - conclud.

Explanatory Notes to Statement 6 - conclud.

4 Service of debt :-

Interest on debt and other obligations – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2017-18 and 2018-19 were as shown below:-

| Nature of Transactions | 2018-2019 | 2017-2018 | Net Increase (+) / Decrease (-) during the year |
|--|-------------------|-------------------|--|
| | | | (₹ in crore) |
| (i) Gross debt and other obligations outstanding at the end of the year | | | |
| (a) Public Debt and Small Savings, Provident Funds etc. | 6,19,86.38 | 5,71,74.12 | 48,12.26 |
| (b) Other obligations | 2,17,96.54 | 1,99,20.92 | 18,75.62 |
| Total (i) | 8,37,82.92 | 7,70,95.04 | 66,87.88 |
| (ii) Interest paid by Government : | | | |
| (a) On Public Debt and Small Savings, Provident Funds etc. | 48,42.05 | 46,59.91 | 1,82.14 |
| (b) On other obligations | 9.92 | 1.77 | 8.15 |
| Total (ii) | 48,51.97 | 46,61.68 | 1,90.29 |
| (iii) Deduct : | | | |
| (a) Interest received on loans and advances given by Government | 15.77 | 90.32 | (-) 74.55 |
| (b) Interest realised on investment of cash balances | 31.43 | 78.56 | (-) 47.13 |
| Total (iii) | 47.20 | 1,68.88 | (-) 1,21.68 |
| (iv) Net interest charges | 48,04.77 | 44,92.80 | 3,11.97 |
| (v) Percentage of gross interest (item (ii)) to total Revenue Receipts | 8.64 | 8.84 | (-) 0.20 |
| (vi) Percentage of net interest (item (iv)) to total Revenue Receipts | 8.57 | 8.52 | 0.05 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 Summary of Loans and Advances: Loanee Groupwise

| Sectors/ Loanee Groups ¹ | Balance as on 1 April 2018 ² | Disbursements during the year | Recoveries during the year | Loans and Advances written off | Balance as on 31 March 2019 | Net Increase(+) / Decrease(-) during the year | Interest payment during the year |
|---|---|-------------------------------|----------------------------|--------------------------------|-----------------------------|---|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| <i>(₹ in crore)</i> | | | | | | | |
| Social Services | | | | | | | |
| (i) Panchayati Raj Institutions | 0.75 | 0.00 | 0.00 | 0.00 | 0.75 | 0.00 | 0.00 |
| (ii) Municipalities/ Municipal Councils/ Municipal Corporations | 1,53.81 | 0.00 | 0.00 | 0.00 | 1,53.81 | 0.00 | 0.00 |
| (iii) Urban Development Authorities | 4,77.74 | 23.24 | 0.00 | 0.00 | 5,00.98 | 23.24 | 0.00 |
| (iv) Housing Boards | 73.87 | 0.00 | 0.00 | 0.00 | 73.87 | 0.00 | 0.00 |
| (v) Others | (-)0.49 | 0.00 | 0.00 | 0.00 | (-)0.49 ³ | 0.00 | 0.00 |
| Total- Social Services | 7,05.68 | 23.24 | 0.00 | 0.00 | 7,28.92 | 23.24 | 0.00 |

¹ For details please refer to Statement no 18 in volume II.

² Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far (August 2019)

³ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figure may appear where balances have not been transferred, but recoveries have been received (August 2019).

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 Summary of Loans and Advances: Loanee Groupwise

| Sectors/ Loanee Groups ¹ | Balance as on 1 April 2018 ² | Disbursements during the year | Recoveries during the year | Loans and Advances written off | Balance as on 31 March 2019 | Net Increase(+) / Decrease(-) during the year | Interest payment during the year |
|--|---|-------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Economic Services (₹ in crore) | | | | | | | |
| (i) Panchayati Raj Institutions | 16.78 | 2.39 | 0.05 | 0.00 | 19.12 | 2.34 | 0.00 |
| (ii) Municipalities/ Municipal Councils/ Municipal Corporations | 5.95 | 0.00 | 0.00 | 0.00 | 5.95 | 0.00 | 0.00 |
| (iii) Statutory Corporations | 1,83,59.00 | 14,13.09 | 0.00 | 0.00 | 1,97,72.09 | 14,13.09 | 0.00 |
| (iv) Government Companies | 1,15.58 | 0.00 | 0.00 | 0.00 | 1,15.58 | 0.00 | 0.00 |
| (v) Co-operative Societies/Co-operatives Corporations/ Banks ³ | 64.58 | 0.00 | 0.45 | 0.00 | 64.13 | (-)0.45 | 0.00 |
| (vi) Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total - Economic Services | 1,85,61.89 | 14,15.48 | 0.50 | 0.00 | 1,99,76.87 | 14,14.98 | 0.00 |
| Loans for Miscellaneous | | | | | | | |
| (i) Government Servants | 25.17 | 46.87 | 47.07 | 0.00 | 24.97 | (-)0.20 | 0.00 |
| (ii) Loans for Miscellaneous purposes | (-)0.77 | 0.00 | 0.00 | 0.00 | (-)0.77 ⁴ | 0.00 | 0.00 |
| Total - Loans for Miscellaneous purposes | 24.40 | 46.87 | 47.07 | 0.00 | 24.20 | (-)0.20 | 0.00 |
| Total - Loans and Advances | 1,92,91.97 | 14,85.59 | 47.57 | 0.00 | 2,07,29.99 | 14,38.02 | 0.00 |

¹ For details please refer statement No. 18 in Volume II.

² Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far (August 2019).

³ Increase of ₹ 0.01 crore due to rounding off. Opening Balance has been revised as per details given in statement 18.

⁴ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figure may appear where balances have not been transferred, but recoveries have been received (August 2019).

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

In the following cases loans have been sanctioned by the State Government as “Loan in Perpetuity”

| Sl. No. | Loanee entity | Year of sanction | Sanction order no. | Amount | Rate of Interest | | |
|---|-------------------------|------------------------------|---------------------------|--|--------------------------|---|-----------------------------|
| No such information available | | | | | | | |
| Section 2 Summary of Loans and Advances: Sector Groupwise | | | | | | | |
| Sector | Balance on 1 April 2018 | Disbursement during the year | Repayment during the year | Write off irrecoverable loans and advances | Balance on 31 March 2019 | Net Increase(+) / Decrease(-) during the year | Interest Payment in arrears |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (₹ in crore) | | | | | | | |
| Loans for Social Services | 7,05.68 | 23.23 | 0.00 | 0.00 | 7,28.91 | 23.23 | 0.00 |
| Loans for Economic Services ^(§) | 1,85,61.89 | 14,15.48 | 0.50 | 0.00 | 1,99,76.87 | 14,14.98 | 0.00 |
| Loans to Government Servants | 24.40 | 46.88 | 47.07 | 0.00 | 24.21 | (-)0.19 | 0.00 |
| Total | 1,92,91.97 | 14,85.59 | 47.57 | 0.00 | 2,07,29.99 | 14,38.02 | 0.00 |

^(§) Decrease of ₹ 0.01 crore due to rounding off.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities @

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|--|-----------|----------|-------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| (i) Loans for Social Services:- | | | | | |
| Water Supply and Sanitation | | | | | |
| Adityapur Notified Area Committee | 0.60 | 3.77 | 4.37 | 2007-08 | 6.42 |
| Basukinath Notified Area Committee | 0.17 | 2.43 | 2.60 | 2007-08 | 2.88 |
| Bokaro Municipalities | 0.63 | 5.94 | 6.57 | 2007-08 | 6.64 |
| Bundu Notified Area Committee | 0.28 | 3.01 | 3.29 | 2007-08 | 3.76 |
| Chaibasa Municipalities | 0.32 | 3.07 | 3.39 | 2007-08 | 5.08 |
| Chakradharpur Municipalities | 0.31 | 4.20 | 4.51 | 2007-08 | 5.08 |
| Chhatatand Notified Area Committee | 0.04 | 0.07 | 0.11 | 2007-08 | 1.92 |
| Chakulia Notified Area Committee | 0.23 | 2.66 | 2.89 | 2007-08 | 3.44 |
| Chas Municipalities | 1.31 | 3.40 | 4.71 | 2007-08 | 12.84 |
| Chatra Municipalities | 1.37 | 2.47 | 3.84 | 2007-08 | 13.56 |
| Chhattarpur Notified Area Committee | 0.24 | 2.41 | 2.65 | 2007-08 | 3.52 |
| Chirkunda Notified Area Committee | 0.77 | 2.44 | 3.21 | 2007-08 | 7.76 |
| Daltonganj Municipalities | 1.62 | 6.41 | 8.03 | 2007-08 | 15.04 |
| Deoghar Municipalities | 0.93 | 5.76 | 6.69 | 2007-08 | 8.72 |
| Dhanbad Municipalities | 1.27 | 7.38 | 8.65 | 2007-08 | 9.36 |

(₹ in crore)

@ This section does not include the details of Loanee entities whose repayment of principal and interest are not yet due.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities - contd.

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|-------------------------------------|-----------|----------|--------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | (₹ in crore) | | |
| Dumka Municipalities | 1.06 | 6.95 | 8.01 | 2007-08 | 9.84 |
| Phusro Notified Area Committee | 0.70 | 3.29 | 3.99 | 2007-08 | 7.12 |
| Garhwa Municipalities | 0.39 | 4.39 | 4.78 | 2007-08 | 4.72 |
| Giridih Municipalities | 0.81 | 5.25 | 6.06 | 2007-08 | 6.40 |
| Godda Municipalities | 0.38 | 4.41 | 4.79 | 2007-08 | 4.64 |
| Gunla Municipalities | 0.43 | 6.33 | 6.76 | 2007-08 | 5.04 |
| Hazaribagh Municipalities | 0.65 | 8.13 | 8.78 | 2007-08 | 7.80 |
| Hussainabad Notified Area Committee | 0.39 | 4.14 | 4.53 | 2007-08 | 4.72 |
| Jamshedpur Notified Area Committee | 0.48 | 7.43 | 7.91 | 2007-08 | 5.44 |
| Jamtara Notified Area Committee | 0.34 | 2.91 | 3.25 | 2007-08 | 4.24 |
| Jasidih Notified Area Committee | 0.39 | 2.87 | 3.26 | 2007-08 | 4.64 |
| Jharia Notified Area Committee | 0.38 | 4.36 | 4.74 | 2007-08 | 4.64 |
| Jhumri Tillaiya Municipalities | 0.32 | 4.15 | 4.47 | 2007-08 | 4.18 |
| Jugasalai Municipalities | 0.36 | 4.53 | 4.89 | 2007-08 | 4.48 |
| Katras Notified Area Committee | 0.37 | 4.25 | 4.62 | 2007-08 | 4.56 |
| Kharsawan Notified Area Committee | 0.21 | 3.94 | 4.15 | 2007-08 | 3.28 |
| Khunti Notified Area Committee | 0.47 | 4.03 | 4.50 | 2007-08 | 5.28 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities - contd.

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|--|---------------------|----------------|----------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | <i>(₹ in crore)</i> | | | | |
| Koderma Notified Area Committee | 0.54 | 3.93 | 4.47 | 2007-08 | 5.84 |
| Latehar Notified Area Committee | 0.55 | 3.69 | 4.24 | 2007-08 | 6.00 |
| Lohardaga Municipalities | 0.61 | 5.18 | 5.79 | 2007-08 | 6.40 |
| Madhupur Municipalities | 0.30 | 4.03 | 4.33 | 2007-08 | 4.00 |
| Mango Notified Area Committee | 0.89 | 5.41 | 6.30 | 2007-08 | 8.64 |
| Medininagar Municipalities | 0.45 | 3.64 | 4.09 | 2007-08 | 5.12 |
| Mihijam Notified Area Committee | 0.75 | 4.21 | 4.96 | 2007-08 | 6.53 |
| Pakur Municipalities | 0.46 | 4.16 | 4.62 | 2007-08 | 5.20 |
| R.R.D.A. Ranchi | 0.08 | 4.28 | 4.36 | 2007-08 | 2.24 |
| Rajmahal Notified Area Committee | 0.27 | 3.47 | 3.74 | 2007-08 | 3.76 |
| Ranchi Municipalities | 3.45 | 17.15 | 20.60 | 2007-08 | 28.40 |
| Sahebganj Municipalities | 0.28 | 5.35 | 5.63 | 2007-08 | 3.84 |
| Saraikella Municipalities | 0.24 | 3.78 | 4.02 | 2007-08 | 3.82 |
| Simdega Notified Area Committee | 0.27 | 3.28 | 3.55 | 2007-08 | 3.68 |
| Sindri Circle Municipalities | 0.23 | 3.95 | 4.18 | 2007-08 | 3.44 |
| Total Water Supply and Sanitation | 27.59 | 2,12.29 | 2,39.88 | | 2,93.95 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities - contd.

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|-------------------------------------|-------------|-------------|-------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Housing | | | | | |
| Jharkhand State Housing Board | 1.23 | 3.25 | 4.48 | 2014-15 | 73.87 |
| Total Housing | 1.23 | 3.25 | 4.48 | | 73.87 |
| Urban Development | | | | | |
| Adityapur Notified Area Committee | 0.52 | 2.05 | 2.57 | 2007-08 | 11.74 |
| Basukinath Notified Area Committee | 0.37 | 1.25 | 1.62 | 2007-08 | 8.55 |
| Basukinath Nagar Panchayat | 0.00 | 0.01 | 0.00 | 2007-08 | 0.11 |
| Bundu Notified Area Committee | 0.27 | 0.19 | 0.46 | 2007-08 | 6.75 |
| Chaibasa Municipalities | 0.32 | 0.75 | 1.07 | 2007-08 | 7.05 |
| Chakradharpur Municipalities | 0.41 | 1.03 | 1.44 | 2007-08 | 7.49 |
| Chakulia Notified Area Committee | 0.22 | 0.82 | 1.04 | 2007-08 | 5.50 |
| Chas Municipalities | 0.25 | 0.84 | 1.09 | 2007-08 | 5.89 |
| Chhattarpur Notified Area Committee | 0.04 | 0.19 | 0.23 | 2007-08 | 3.72 |
| Chatra Municipalities | 0.15 | 1.05 | 1.20 | 2007-08 | 4.16 |
| Chirkunda Notified Area Committee | 0.03 | 0.77 | 0.80 | 2007-08 | 1.75 |
| Daltanganj Municipalities | 1.62 | 1.12 | 2.74 | 2007-08 | 40.50 |
| Deoghar Municipalities | 0.55 | 1.19 | 1.74 | 2007-08 | 17.72 |
| Dhanbad Municipalities | 2.91 | 10.98 | 13.89 | 2007-08 | 71.10 |
| Dumka Municipalities | 0.39 | 1.11 | 1.50 | 2007-08 | 9.48 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities - contd.

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|-------------------------------------|---------------------|----------|-------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | <i>(₹ in crore)</i> | | | | |
| Phusro Notified Area Committee | 0.04 | 0.19 | 0.23 | 2007-08 | 1.12 |
| Phusro Nagar Parishad | 0.14 | 0.00 | 0.00 | 2007-08 | 1.83 |
| Garhwa Municipalities | 0.86 | 0.68 | 1.54 | 2007-08 | 2.57 |
| Giridih Municipalities | 0.12 | 1.81 | 1.93 | 2007-08 | 10.02 |
| Godda Municipalities | 0.09 | 0.55 | 0.64 | 2007-08 | 2.21 |
| Gumla Municipalities | 0.11 | 0.49 | 0.60 | 2007-08 | 3.98 |
| Hazaribagh Municipalities | 0.62 | 1.27 | 1.89 | 2007-08 | 14.01 |
| Hussainabad Notified Area Committee | 0.07 | 0.63 | 0.70 | 2007-08 | 1.79 |
| Hussainabad Nagar Panchayat | 0.00 | 0.05 | 0.00 | 2007-08 | 0.25 |
| Jamshedpur Notified Area Committee | 0.52 | 0.78 | 1.30 | 2007-08 | 12.09 |
| Jamtara Notified Area Committee | 0.06 | 0.27 | 0.33 | 2007-08 | 1.56 |
| Jashidih Notified Area Committee | 0.03 | 0.14 | 0.17 | 2007-08 | 0.75 |
| Jharia Notified Area Committee | 0.21 | 0.68 | 0.89 | 2007-08 | 5.25 |
| Jhumri Tillaiya Municipalities | 0.18 | 0.77 | 0.95 | 2007-08 | 4.55 |
| Jugasalai Municipalities | 0.28 | 0.88 | 1.16 | 2007-08 | 6.45 |
| Katras Notified Area Committee | 0.03 | 0.16 | 0.19 | 2007-08 | 0.82 |
| Kharsawan Notified Area Committee | 0.07 | 0.35 | 0.42 | 2007-08 | 1.75 |
| Khunti Notified Area Committee | 0.06 | 0.47 | 0.53 | 2007-08 | 1.72 |
| Koderma Notified Area Committee | 0.06 | 0.56 | 0.62 | 2007-08 | 1.96 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities - contd.

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|----------------------------------|---------------------|--------------|--------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | <i>(₹ in crore)</i> | | | | |
| Koderma Nagar Panchayat | 0.00 | 0.00 | 0.00 | 2007-08 | 0.41 |
| Latehar Notified Area Committee | 0.07 | 1.03 | 1.10 | 2007-08 | 1.93 |
| Lohardaga Municipalities | 0.37 | 1.16 | 1.53 | 2007-08 | 7.37 |
| Madhupur Municipalities | 0.25 | 1.35 | 1.60 | 2007-08 | 3.98 |
| Mango Notified Area Committee | 0.21 | 1.09 | 1.30 | 2007-08 | 2.44 |
| Medininagar Municipalities | 0.21 | 0.58 | 0.79 | 2007-08 | 5.72 |
| Mihijam Notified Area Committee | 0.07 | 0.29 | 0.36 | 2007-08 | 2.13 |
| Mihijam Nagar Parishad | 0.00 | 0.00 | 0.00 | 2007-08 | 1.07 |
| Pakur Municipalities | 0.19 | 1.15 | 1.34 | 2007-08 | 4.21 |
| R.R.D.A. Ranchi | 0.01 | 0.25 | 0.26 | 2007-08 | 4.11 |
| Rajmahal Notified Area Committee | 0.05 | 0.22 | 0.27 | 2007-08 | 1.05 |
| Rajmahal Nagar Panchayat | 0.00 | 0.01 | 0.00 | 2007-08 | 0.77 |
| Ramgarh Nagar Parishad | 0.00 | 0.00 | 0.00 | 2007-08 | 1.09 |
| Ranchi Municipalities | 1.71 | 8.20 | 9.91 | 2007-08 | 40.37 |
| Sahebganj Municipalities | 0.22 | 1.11 | 1.33 | 2007-08 | 3.36 |
| Saraikella Municipalities | 0.09 | 0.59 | 0.68 | 2007-08 | 0.42 |
| Simdega Notified Area Committee | 0.12 | 0.69 | 0.81 | 2007-08 | 3.76 |
| Sindri Circle Municipalities | 0.05 | 0.97 | 1.02 | 2007-08 | 0.68 |
| Total Urban Development | 15.22 | 52.77 | 67.78 | | 3,61.05 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 3 Summary of repayments in arrears from Loanee entities - contd.

| Loanee entity | Principal | Interest | Total | Earlier period to which arrears relate | Total loans outstanding against the entity as on 31 March 2019 |
|---|-------------|-------------|--------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Co-operations | | | | | |
| Registrar of Co-operative Societies | 7.54 | 7.37 | 14.91 | 2007-08 | 64.12 |
| Total Co-operatives | 7.54 | 7.37 | 14.91 | | 64.12 |
| (ii) Loans for Economic Services:- | | | | | |
| Rural Development | | | | | |
| Bokaro District Council | 0.48 | 1.32 | 1.80 | 2007-08 | 3.17 |
| Chatra District Council | 0.13 | 1.33 | 1.46 | 2007-08 | 0.39 |
| Deoghar District Council | 0.12 | 1.36 | 1.48 | 2007-08 | 0.84 |
| Dhanbad District Council | 0.42 | 0.93 | 1.35 | 2007-08 | 3.50 |
| Dumka District Council | 0.50 | 1.06 | 1.56 | 2007-08 | 3.05 |
| Garhwa District Council | 0.19 | 0.71 | 0.90 | 2007-08 | 1.17 |
| Giridih District Council | 0.42 | 1.12 | 1.54 | 2007-08 | 1.85 |
| Godda District Council | 0.07 | 1.09 | 1.16 | 2007-08 | 0.37 |
| Gumla District Council | 0.09 | 0.75 | 0.84 | 2007-08 | 0.47 |
| Chaibasa District Council | 0.22 | 0.74 | 0.96 | 2011-12 | 4.86 |
| Hazaribagh District Council | 0.26 | 0.94 | 1.20 | 2011-12 | 0.95 |
| Jamshedpur District Council | 0.34 | 1.48 | 1.82 | 2011-12 | 0.80 |
| Jamtara District Council | 0.02 | 0.02 | 0.04 | 2008-09 | 0.42 |
| Koderma District Council | 0.02 | 1.37 | 1.39 | 2012-13 | 0.09 |
| Latehar District Council | 0.29 | 0.72 | 1.01 | 2012-13 | 0.90 |
| Lohardaga District Council | 0.21 | 0.70 | 0.91 | 2012-13 | 0.35 |
| Pakur District Council | 0.15 | 0.14 | 0.29 | 2012-13 | 1.11 |

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2017-18 and 2018-19

| Name of the concern | 2017-18 | | | 2018-19 | | | Dividend/ Interest received during the year |
|--|---------|-----------|----------------|-------------|-----------|----------------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | |
| | | | | | | | (<i>₹ in crore</i>) |
| 1. Statutory Corporations | | 0 | 0.00 | 0.00 | 0 | 0.00 | 0.00 |
| 2. Rural Banks ¹ | | 1 | 45.73 | 0.00 | 1 | 45.73 | 0.00 |
| 3. Government Companies ^{1,2,4} | | 15 | 1,70.80 | 0.00 | 17 | 2,26.80 | 0.00 |
| 4. Other Joint Stock Companies and Partnerships | | 0 | 0.00 | 0.00 | 0 | 0.00 | 0.00 |
| 5. Co-operative Institutions and Local Bodies ^{1,3} | | 21 | 1,60.34 | 0.00 | 21 | 1,60.34 | 0.00 |
| Total | | 37 | 3,76.87 | 0.00 | 39 | 4,32.87 | 0.00 |

¹ For Entity wise and Major head wise detailed investment, please see Statement no. 19.

² Includes ₹ 48.35 crore from expenditure head (Revenue Accounts).

³ Includes ₹ 61.17 crore from expenditure head (Revenue Accounts).

⁴ Government of Jharkhand vide Sanction letter no.15 dated 07.05.2018 has confirmed an investment of ₹45.00 crore in JUTCOL (₹15 crore in 2016-17, ₹20 crore in 2017-18 and ₹10 crore in 2018-19) which was not shown earlier.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

(i) Sector Wise details of Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2019 in various sectors are shown below:-

| Sector (no. of Guarantees within bracket) | Maximum amount guaranteed | Outstanding at the beginning of the year 2018-19 | Additions during the year 2018-19 | Deletions (other than invoked) during the year 2018-19 | Invoked during the year 2018-19 | | | Outstanding at the end of the year 2018-19 | Guarantee commission or fee | | Other material details |
|--|---------------------------------|--|--|---|------------------------------------|-------------------|----------|---|--------------------------------|-----------|------------------------------|
| | | | | | Discharged | Not Discharged | 7 | | Receivable | Received | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| (₹ in crore) | | | | | | | | | | | |
| Economic Sector (Power) | 6,07.15 | 1,57.15 | 4,50.00 | 0.00 | 0.00 | 0.00 | 6,07.15 | 0.00 | 0.00 | 0.00 | |
| 1. Jharkhand State Electricity Board (Unbundled w.e.f 2013-14) | 1,57.15 | 1,57.15 | 0.00 | 0.00 | 0.00 | 0.00 | 1,57.15 | 0.00 | 0.00 | 0.00 | |
| 2. Jharkhand Bijli Vitaran Nigam Ltd. | 4,50.00 | 0.00 | 4,50.00 | 0.00 | 0.00 | 0.00 | 4,50.00 | 0.00 | 0.00 | 0.00 | |

(ii) Sector wise details for each class for letter of credit given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2019 in various sectors are shown below:-

| Class and Sector | No. of Letter of Comfort | Total amount for which letters of comfort issued | Details of invocation, if any | | | Other material details |
|--|---|---|---|----------|--|--|
| 1 | 2 | 3 | 4 | 5 | | |
| (₹ in crore) | | | | | | |
| 1. Jharkhand State Electricity Board (Unbundled w.e.f. 2013-14) | W & M (13) 18/2012-64/ Budget dated 07.02.2013 | 1,57.15 | Government of Jharkhand conveys State Guarantee for opening additional letter of credit for Jharkhand State Electricity Board for payment of monthly bill against the electricity being purchased from DVC. | | | The format for opening of this additional letter of credit will be signed by the DDO of Energy Department as State Guarantor. |
| 2. Jharkhand Bijli Vitaran Nigam Ltd. | Government of Jharkhand Energy Department Notification No. ₹.8 / ३.११. ३०६ -02/17-3072 dated 20.12.2018 | 4,50.00 | State Guarantee to Jharkhand Bijli Vitaran Nigam Ltd. for re-payment of current liabilities against the short term loan borrowed in subsidised rate. | | | State Guarantee has been given with the condition that the debt Repayment will solely vested with Jharkhand Bijli Vitaran Nigam Ltd. |

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

| (i) Grants-in-aid paid in cash | | | | | | |
|--|-----------------|--------------------------|----------|----------|---------------------------------------|--------------|
| Grantee Institutions | Grants Released | | | 2017-18 | Grants for creation of Capital Assets | |
| | 2018-19 | | Total | | 2018-19 | 2017-18 |
| | Establishment | State Scheme CAS and CSS | | | | |
| 1 Panchayati Raj Institutions | | | | | | (₹ in crore) |
| (i) Zila Parishads | 9,94.71 | 19,42.98 | 29,37.69 | 12,70.13 | 23,16.28 | 9,60.57 |
| (ii) Panchayat samities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) Gram Panchayats | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 Urban Local Bodies | | | | | | |
| (i) Municipal Corporations | 22.44 | 1,06.14 | 1,28.58 | 2.67 | 0.00 | 0.00 |
| (ii) Municipalities/Municipal Councils | 12,03.01 | 1,65.75 | 13,68.76 | 11,52.44 | 0.00 | 0.00 |
| (iii) Others | 2,51.16 | 0.00 | 2,51.16 | 0.00 | 0.00 | 0.00 |
| 3 Public Sector Undertakings | | | | | | |
| (i) Government Companies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Statutory Corporations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 Autonomous Bodies | | | | | | |
| (i) Universities | 5,81.28 | 39.80 | 6,21.08 | 6,71.67 | 1,74.54 | 2,17.53 |

(₹ in crore)

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - contd.

| (i) Grants-in-aid paid in cash - conold. | | | | | | |
|--|-----------------|--------------------------|------------|---------------------------------------|----------|----------|
| Grantee Institutions | Grants Released | | | Grants for creation of Capital Assets | | |
| | 2018-19 | | | 2017-18 | 2018-19 | 2017-18 |
| | Establishment | State Scheme CAS and CSS | Total | | | |
| | | | | | | |
| (₹ in crore) | | | | | | |
| (ii) Development Authorities | 26,39.36 | 13,12.94 | 39,52.30 | 74,47.41 | 12,67.51 | 16,00.29 |
| (iii) Cooperative Institutions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iv) Others | 32,21.74 | 10,58.13 | 42,79.87 | 33,11.97 | 11,93.91 | 9,91.67 |
| 5 Non-Government Organisations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Others | 25,04.85 | 19,31.52 | 44,36.37 | 68,57.70 | 34,94.58 | 26,71.67 |
| Total | 1,14,18.55 | 65,57.26 | 1,79,75.81 | 2,07,13.99 | 84,46.82 | 64,41.73 |

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - conclud.

| (ii) Grants-in-aid given in kind | | | | | |
|---|------------------------------|-----------------------------------|---------|---------------------------------------|---------|
| Grantee Institutions | Grants Released | | | Grants for creation of Capital Assets | |
| | 2018-19 | | 2017-18 | 2018-19 | 2017-18 |
| | Establishment | State Scheme CAS and CSS | | | |
| (₹ in crore) | | | | | |
| 1 | Panchayati Raj Institutions | | | | |
| | (i) | Zila Parishads | | | |
| | (ii) | Panchayat samities | | | |
| | (iii) | Gram Panchayats | | | |
| 2 | Urban Local Bodies | | | | |
| | (i) | Municipal Corporations | | | |
| | (ii) | Municipalities/Municipal Councils | | | |
| | (iii) | Others | | | |
| 3 | Public Sector Undertakings | | | | |
| | (i) | Government Companies | | | |
| | (ii) | Statutory Corporations | | | |
| 4 | Autonomous Bodies | | | | |
| | (i) | Universities | | | |
| | (ii) | Development Authorities | | | |
| | (iii) | Cooperative Institutions | | | |
| | (iv) | Others | | | |
| 5 | Non-Government Organisations | | | | |
| 6 | Others | | | | |
| | Total | | | | |
| The information is awaited from State Government (August 2019). | | | | | |

The information is awaited from State Government (August 2019).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

| Particulars | 2018-19 | | 2017-18 | |
|--|-----------------|-------------------|-------------------|-----------------|
| | Charged | Voted | Charged | Voted |
| | (₹ in crore) | | | |
| Expenditure Heads (Revenue Account) | 49,61.94 | 4,56,68.79 | 5,06,30.73 | 47,59.95 |
| Expenditure Heads (Capital Account) | 0.00 | 1,07,11.71 | 1,07,11.71 | 0.00 |
| Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ¹ | 30,60.10 | 14,85.59 | 45,45.69 | 29,49.50 |
| Total | 80,22.04 | 5,78,66.09 | 6,58,88.13 | 77,09.45 |
| The figures have been arrived as follows: - | | | | |
| E. Public Debt | | | | |
| Internal Debt of the State Government | 28,93.42 | 0.00 | 28,93.42 | 0.00 |
| Loans and Advances from the Central Government | 1,66.68 | 0.00 | 1,66.68 | 0.00 |
| F. Loans and Advances ² | | | | |
| Loans for General Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans for Social Services | 0.00 | 23.23 | 23.23 | 0.00 |
| Loans for Economic Services | 0.00 | 14,15.48 | 14,15.48 | 0.00 |
| Loans to Government Servants, etc. | 0.00 | 46.88 | 46.88 | 0.00 |
| Loans for Miscellaneous Purpose | 0.00 | 0.00 | 0.00 | 0.00 |
| G. Inter-State Settlement | | | | |
| Inter-State Settlement | 0.00 | 0.00 | 0.00 | 0.00 |
| H. Transfer to Contingency Fund | | | | |
| Transfer to Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 |

¹ A more detailed account is given in Statement No.18 & 21.

² A more detailed account is given in Statement No.18.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE – conclud.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2017-18 and 2018-19 was as under: -

| Year | Percentage of total expenditure | |
|---------|---------------------------------|-------|
| | Charged | Voted |
| 2017-18 | 11.39 | 88.61 |
| 2018-19 | 12.18 | 87.82 |

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

| | On 1 April 2018 | During the year 2018-19 | On 31 March 2019 |
|--|------------------------|------------------------------------|-------------------------|
| | <i>(₹ in crore)</i> | | |
| Capital and Other expenditure | | | |
| Capital Expenditure (Sub-sector-wise) | | | |
| (i) General Services | | | |
| Other Fiscal Services | 1,40.32 | 54.66 | 1,94.98 |
| Police | 16,02.07 | 4,63.20 | 20,65.27 |
| Public Works | 17,27.53 | 2,69.05 | 19,96.58 |
| Other Administrative Services | 83.88 | 4.13 | 88.01 |
| (ii) Social Services | | | |
| Education, Sports, Art and Culture | 22,65.36 | 3,56.38 | 26,21.74 |
| Health and Family Welfare | 26,66.27 | 2,73.39 | 29,39.66 |
| Water Supply, Sanitation, Housing and Urban Development | 54,62.29 | 5,66.82 | 60,29.11 |
| Information and Publicity | 20.75 | 12.83 | 33.58 |
| Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 20,68.68 | 3,94.59 | 24,63.27 |
| Social Security and Welfare | 5,95.31 | 0.00 | 5,95.31 |
| Other Social Services | 1,08.66 | 11.44 | 1,20.10 |

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - contd.**

| | On 1 April 2018 | During the year 2018-19 | On 31 March 2019 |
|------------------------------------|---------------------|----------------------------|-------------------|
| | <i>(₹ in crore)</i> | | |
| (iii) Economic Services | | | |
| Agriculture and Allied Activities | 15,44.58 | 3,90.33 | 19,34.91 |
| Rural Development | 1,51,61.79 | 24,60.88 | 1,76,22.67 |
| Irrigation and Flood Control | 91,90.74 | 14,76.46 | 1,06,67.20 |
| Energy | 2,03.23 | 0.00 | 2,03.23 |
| Industry and Minerals | 36.88 | 6.50 | 43.38 |
| Transport | 2,36,36.03 | 38,70.54 | 2,75,06.57 |
| General Economic Services | 4,72.32 | 1,00.51 | 5,72.83 |
| Total - Capital Expenditure | 6,69,86.69 | 1,07,11.71 | 7,76,98.40 |
| Capital Receipt | 25.09 | 0.00 | 25.09 |
| Net Capital Expenditure | 6,69,61.60 | 1,07,11.71 | 7,76,73.31 |

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - contd.**

| | On 1 April 2018 | During the year 2018-19 | On 31 March 2019 |
|---|------------------------|------------------------------------|----------------------------------|
| | <i>(₹ in crore)</i> | | |
| Loans and Advances | | | |
| Loans and Advances for various services: | | | |
| Water Supply, Sanitation, Housing and Urban Development | 7,06.16 | 23.23 | 7,29.39 |
| Social Welfare and Nutrition | (-)0.49 | 0.00 | (-)0.49 ¹ |
| Agriculture and Allied Activities | 64.54 | (-)0.44 | 64.10 |
| Rural Development | 25.51 | 2.34 | 27.85 |
| Energy | 1,84,44.20 | 14,13.09 | 1,98,57.29 |
| Industries and Minerals | 27.65 | (-)0.01 | 27.64 |
| Other General Economic Services | 0.00 | 0.00 | 0.00 |
| Loans to Government Servants | 24.41 | (-)0.19 | 24.22 |
| Total - Loans and Advances | 1,92,91.98 | 14,38.02 | 2,07,30.00 |
| Total - Capital and other expenditure | 8,62,53.58 | 1,21,49.73 | 9,84,03.31 ^(x) |
| Inter - State Settlement | 0.00 | 0.00 | 0.00 |
| Net - Capital and other expenditure | 8,62,53.58 | 1,21,49.73 | 9,84,03.31 |

¹ Minus balance is due to non-apportionment of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2019).

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - contd.**

| | On 1 April 2018 | During the year 2018-19 | On 31 March 2019 |
|---|--|------------------------------------|-------------------------|
| | <i>(₹ in crore)</i> | | |
| Principal Sources of Funds- | | | |
| Debt | | | |
| Internal Debt of the State Government | 5,37,99.09 | 46,37.10 | 5,84,36.19 |
| Loans and Advances from the Central Government | 22,32.86 | 1,06.22 | 23,39.08 |
| Small Savings, Provident Funds, etc. | 11,42.18 | 68.93 | 12,11.11 |
| | Total - Debt | 48,12.25 | 6,19,86.38 |
| Other Obligations | | | |
| Transfer to Contingency fund | 5,00.00 | 0.00 | 5,00.00 |
| Reserve Funds | 15,51.04 | 3,79.05 | 19,30.09 |
| Deposits and Advances | 1,83,64.09 | 14,96.08 | 1,98,60.17 |
| Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account) | (-)1,70.17 | 1,25.56 | (-)44.61 |
| Remittances | 39.67 | 59.60 | 99.27 |
| | Total Other Obligations | 2,02,84.63 | 2,23,44.92 |
| | Total - Debt and Other Receipts | 68,72.54 | 8,43,31.30 |

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT - conold.

| | On 1 April 2018 | During the year 2018-19 | On 31 March 2019 |
|--|-----------------|----------------------------|---------------------------|
| | | (₹ in crore) | |
| Deduct- Cash balance | | | 1,88.30 ² |
| Deduct- (i) Investments (Cash Balance Investment Account) | (-)2,42.16 | 4,30.46 | 1,67.90 |
| (ii) Investment from SDRF | 3,54.56 | (-)1,86.66 | 4,00.00 |
| Net provision of funds | 4,00.00 | 0.00 | 8,35,75.12 ^(v) |
| Revenue surplus(+) / deficit(-) during the year | 7,69,46.37 | 66,28.75 | |
| Inter-State Settlement | | 55,20.97 | |
| Net Provision of Funds for 2018-19 | | | 1,21,49.72 |
| ^(v) & ^(v) : The difference of ₹ 1,48,28.18 crore between the net Capital and other expenditure (x) and the net provision of funds (y) on 31.3.2019 is explained below :- | | | |
| 1. Cumulative Revenue surplus(+) / deficit(-) as on 31.03.2018 | | | 1,62,26.54 |
| 2. Revenue surplus (2018-19) | | | 55,20.97 |
| 3. Appropriation to Contingency Fund | | | (-)5,00.00 |
| 4. Public Debt apportioned from Composite Bihar | | | (-)59,61.94 |
| 5. Cash balance apportioned from Composite Bihar | | | (-)28.72 |
| 6. Inter-State Settlement balance apportioned from Composite Bihar during 2008-09 | | | (-)1,45.87 |
| 7. Inter-State Settlement balance apportioned from Composite Bihar during 2010-11 | | | 1.40 |
| 8. Inter-State Settlement balance apportioned from Composite Bihar during 2011-12 | | | (-)75.41 |
| 9. Write off of Central CSS and CPS loans on the recommendation of 13 th Finance Commission | | | 20.61 |
| 10. Inter-State Settlement related to payment of pension liabilities to Bihar during 2012-13 | | | (-)1,00.00 |
| 11. Inter-State Settlement related to payment of pension liabilities to Bihar during 2013-14 | | | (-)50.00 |
| 12. Drop of balances of outstanding Treasury Suspense | | | (-)9.49 |
| 13. Drop of outstanding balances under 8782- 102- Public Works Remittances due to adjustment of Odisha Share of Subernarekha Projects and misclassification 103- Forest Remittances. | | | (-)4,69.91 |
| 14. Investment from State Disaster Response Fund | | | 4,00.00 |
| Total | | | 1,48,28.18 |

² Please see note 5 in Statement no 21 at page 422.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2019:-

| Debit Balance | Sector of the General Account | Name of Account | Credit Balance |
|---------------------|-------------------------------|--|---------------------|
| 1 | 2 | 3 | 4 |
| <i>(₹ in crore)</i> | | | |
| | | Consolidated Fund- | <i>(₹ in crore)</i> |
| 6,28,45.13 | A to D, G, H and Part of L | Government Account ¹ | |
| | E | Public Debt | 6,07,75.26 |
| | F | Loans and Advances | |
| 2,07,29.99 | | Contingency Fund | 5,00.00 |
| | | Public Account- | |
| | I | Small Savings, Provident Funds, etc. | |
| | | (b) State Provident Funds | 23,49.88 |
| | | (c) Other Accounts | (-)11,38.77 |
| | J | Reserve Funds- | |
| | | (a) Reserve Funds bearing interest | 19,30.09 |
| | | (b) Reserve Funds not bearing interest | 0.00 |
| | | Gross balance | |
| 400.00 | | Investment | |

¹ To understand how the figure under "Government Account" has been arrived at, please see 'B' at page 58

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT - contd.**

| Debit Balance | Sector of the General Account | Name of Account | Credit Balance |
|-------------------|-------------------------------|-------------------------------------|-------------------|
| 1 | 2 | 3 | 4 |
| (₹ in crore) | | | (₹ in crore) |
| | K | Deposits and Advances- | |
| | | (a) Deposits bearing interest | 12.64 |
| | | (b) Deposits not bearing interest | 1,98,53.83 |
| 6.28 | | (c) Advances | |
| | L | Suspense and Miscellaneous- | |
| 1,67.90 | | Investment | |
| | | Other Items (net) | (-)44.60 |
| | M | Remittances | 99.27 |
| 1,88.30 | N | Cash balance (closing) ² | |
| 8,43,37.60 | | Total | 8,43,37.60 |

² As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote 5 under N-Cash Balance of Statement No. 21 in volume-II may please be referred to for details.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - contd.

B. Government Account : Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and Other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc., are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

| Debit (₹ in crore) | Details | Credit (₹ in crore) |
|-------------------------|---|------------------------|
| 5,76,54.39 ¹ | A - Amount at the debit of Government Account on 1 April 2018 | |
| | B - (i) Receipt Heads-(Revenue Account) (ii) Receipt Heads-(Capital Account) | 5,61,51.70 0.00 |
| 5,06,30.73 | C - Expenditure Heads-(Revenue Account) | |
| 1,07,11.71 | D - Expenditure Heads-(Capital Account) | |
| 0.00 | F - Inter-State Settlement | |
| 0.00 | G - Transfer to Contingency Fund | |
| | H - Amount at the debit of Government Account on 31 March 2019 | 6,28,45.13 |
| 11,89,96.83 | Total | 11,89,96.83 |

¹ Debit balance dropped by ₹ 4,00.00 crore due to investment from SDRF during the year 2012-13.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - conclud.

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency Fund and Public Account' (Statement no. 21) and that shown in separate Registers or other records maintained in the Accounts Office/ Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix VII.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix VII.

Notes to Accounts

1. Summary of Significant Accounting Policies

(i) Entity and Accounting Period : These accounts present the transactions of the Government of Jharkhand for the period 1 April 2018 to 31 March 2019 and have been compiled based on the initial accounts rendered by 26 District Treasuries, 01 Cyber Treasury (Rendering accounts directly to the Accountant General w.e.f. from February 2017), 06 Sub-treasuries, 288 Public Works Divisions (including River Valley Projects), 113 Forest Divisions and Advices of the Reserve Bank of India. Delay in rendition of monthly accounts was negligible and no accounts was excluded as on 31 March 2019.

(ii) Basis of Accounting : With the exception of some book adjustments (**Annexure - A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical Assets are not depreciated or amortised. Losses in Physical Assets at the end of their life have not been expensed or recognised.

Retirement benefits disbursed during the accounting period have been reflected in the accounts but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept : The accounts of Government of Jharkhand are maintained in Indian Rupees (₹).

(iv) Form of Accounts : Under Article 150 of the Constitution, the accounts of the Union and the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital:

- (a) Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.
- (b) The Government has incurred ₹ 0.88 crore towards “Major Works” under Revenue Section instead of Capital. The details of the same are given in **Annexure – B**.

2. Quality of accounts

(i) Goods and Services Tax :

The total collection of GST for the State of Jharkhand including State share of net proceeds received from Central Government was ₹ 14,571.92 crore, which included ₹ 985.90 crore received on account of advance apportionment of IGST. During 2018-19, ₹ 5,900.18 crore have been assigned to Jharkhand Government towards Central Goods and Services Tax. The State Government received ₹ 1,029.00 crore during 2018-19, on account of compensation for loss of Revenue arising out of implementation of GST.

(ii) Booking under Minor Head 800 ‘Other Receipts’ and ‘Other Expenditure’ :

A sum of ₹ 1,161.38 crore was booked under Minor Head “800 Other Expenditure” against 11 items of Revenue, Capital and Loans & Advances. Instances where substantial proportion (10 *per cent* or more) of the expenditure were classified under Minor Head “800 Other Expenditure” are listed in **Annexure - C**. Similarly, ₹ 832.91 crore was booked under Minor Head “800 Other Receipt” against 47 Revenue items. Instances where a substantial portion (10 *per cent* or more) of the receipts were classified under the Minor Head “800 Other Receipts” are listed in **Annexure - D**. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts non-transparent.

(iii) Unadjusted Abstract Contingency (AC) Bills :

Drawing and Disbursing Officers are authorised to draw money through Abstract Contingency (AC) bills to meet unforeseen expenditure of contingent nature by debiting Service Heads. They are required to present Detailed Contingency (DC) bills with supporting documents which are to reach the office of the Accountant General (A&E) through the Treasury Officer within six months of drawal of the AC bill.

During the year, 1,282 DC Bills were received for ₹ 924.67 crore. However, 18,287 AC bills amounting to ₹ 5,479 crore for the period 2000-01 to 2018-19 continued to be outstanding as on 31 March 2019. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills irregular and non-verifiable. Details are given below: -

1: Table for Abstract Contingency (AC) Bills pending for adjustment

| Year | Number of (AC) Bills pending for adjustment | Amount (₹ in crore) |
|---------------|---|---------------------|
| Up to 2016-17 | 17,789 | 4,395 |
| 2017-18 | 276 | 441 |
| 2018-19 | 222 | 643 |
| Total | 18,287 | 5,479 |

Major defaulting departments who have not submitted DC bills are given below:

| Department / Entity | No. of AC Bills | Amount (₹ in crore) | Percentage of total outstanding amount of AC Bills |
|--|-----------------|---------------------|--|
| Rural Development Department-Rural Development Division | 2,942 | 1,368.60 | 24.98 |
| Health, Medical Education and Family Welfare Department | 1,771 | 554.69 | 10.12 |
| Women, Child Development and Social Security Department | 3,063 | 534.21 | 9.75 |
| Welfare Department-Welfare Division | 1,821 | 446.17 | 8.14 |
| Home, Jail and Disaster Management Department-Home Division | 1,353 | 383.14 | 6.99 |
| Agriculture, Animal Husbandry and Co-operative Department- Agriculture Division | 561 | 178.25 | 3.25 |
| Road Construction Department | 34 | 161.53 | 2.95 |
| School Education and Literacy Department-Primary & Adult Education Division | 202 | 157.74 | 2.88 |
| Tourism, Arts, Culture, Sports and Youth Affairs Department-Arts, Culture, Sports and Youth Affairs Division | 445 | 153.41 | 2.80 |
| Food, Public Distribution and Consumer Affairs Department | 485 | 144.74 | 2.64 |

Out of ₹ 1,061 crore drawn against AC bills in 2018-19, AC bills amounting to ₹ 62 crore (5.84 *per cent*) were drawn in March 2019 alone and of this ₹ 2 crore (0.19 *per cent*) was drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control. **This was repeatedly brought to the notice of the State Government; however, no significant improvement was noticed.**

(iv) Outstanding Utilisation 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 Utilisation Certificates (UCs) 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 utilisation of the grants for the intended purpose.

2: Table for Pending Utilisation Certificates (UCs)

| Year¹ | Number of Utilisation Certificate awaited | Amount (₹ in crore) |
|-------------------------|--|--------------------------------|
| Upto 2016-17 | 16,097 | 19,101.92 |
| 2017-18 | 4,915 | 14,731.75 |
| 2018-19 | 4,219 | 19,545.33 |
| Total | 25,231 | 53,379.00 |

¹ The year mentioned above relates to “Due Year”.

This issue was repeatedly brought to the notice of the State Government.

Major defaulting departments who have not submitted Utilisation Certificates are given below:

| Department / Entity | No. of UCs Pending | Amount (₹ in crore) | Percentage of total amount of pending UCs |
|---|---------------------------|--------------------------------|--|
| Urban Development Department | 6,931 | 12,232.71 | 22.92 |
| Human Resource Department | 3,120 | 11,781.58 | 22.07 |
| Panchayati Raj & NREP | 1,723 | 11,512.21 | 21.57 |
| Energy Department | 54 | 5,360.12 | 10.04 |
| Health and Family Welfare Department | 301 | 4,772.79 | 8.94 |
| Rural Development Department | 492 | 2,782.63 | 5.21 |
| Welfare Department | 8,714 | 2,071.84 | 3.88 |
| Industry Department | 945 | 516.71 | 0.97 |
| Agriculture, Animal Husbandry and Co-operative Department | 610 | 846.10 | 1.58 |

Besides regular correspondences made on this issue with the Finance Department during 2018-19, the major defaulting departments have been addressed at the level of Principal Accountant General during the meeting with Additional Chief Secretary, Finance Department, Government of Jharkhand held on 09/05/2019 & 06/09/2019.

(v) Reconciliation of Receipt and Expenditure between CCOs and Accountant General (A&E) :

Rule 475 (viii) of the Jharkhand Financial Rules require all Controlling Officers to reconcile the Receipt and Expenditure of the Government with figures accounted for by the Accountant General (A&E).

During the year 2018-19, expenditure to the extent of ₹ 28,070.62 crore (i.e. 42.60 *per cent*) was reconciled by 16.06 *per cent* of the Drawing and Disbursing officers (i.e. 1,365 of 8,500) (125 out of 180 Controlling officers). Receipts to the extent of ₹ 34,977.87 crore (i.e. 54.65 *per cent*) was reconciled by only 401 Drawing and Disbursing officers (30 out of 100 Controlling officers).

Note: The actual number of DDOs under each Controlling Officer who are authorised to reconcile the departmental figure with those booked in Accountant General's office have been called from the State Government vide letter no. AA/(2018-19)/NTA-580 dated 14.10.2019. Information from the State Government is still awaited.

Non-reconciliation of such huge amount is a major concern for obtaining reasonable assurance of the Receipt and Expenditure figures in the annual accounts. **This was repeatedly brought to the notice of the State Government.**

(vi) Cash Balance :

The Cash Balance of the State as on 31 March 2019 was ₹ 1,88.30 crore which consists of the following:-

| | | |
|--------------------------------|-------------|-----------------|
| a. Cash in Treasuries | MH 8999-101 | ₹ 0.00 crore |
| b. Deposit with RBI | MH 8999-102 | ₹ 1,88.30 crore |
| c. Remittance in Transit local | MH 8999-104 | ₹ 0.00 crore |

Deposit with RBI is a monthly cash balance in respect of Reserve Bank Deposit (State) booked under MH "8675-Deposit with Reserve Bank" eventually transferred to "8999-Cash Balance" at the end of every month.

The entire month wise Cash Balance for the year 2018-19 has been analysed which revealed that on five occasions during the year 2018-19 (April 2018, May 2018, July 2018, August 2018 and November 2018) the State had negative balance in RBD since the payments of the State exceeded the receipts.

At the end of March 2019 there was a net difference of ₹ 1,71.81 crore (DR) which includes the old difference of ₹ 1.61 crore (DR) pertaining to the period prior to October 1987 between the figures reflected in the Accountant General's Book { ₹ 1,88.30 crore (DR)} and that intimated by the Reserve Bank of India { ₹ 16.49 crore (CR)}. Amount of ₹ 4.82 crore (DR) has been reconciled and cleared. A net difference of ₹ 1,66.99 crore (DR) is still outstanding and is under reconciliation.

The discrepancy statement of each month is reported to Reserve Bank of India, concerned Agency Banks and State Government for reconciliation. On receipt of adjustment entries from Reserve Bank of India the differences will be settled in the books of this office.

(vii) Implementation of Centrally Sponsored Schemes (State share) and State Schemes :

The State Government provides funds to the State/District level Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations, etc., for implementation of the Centrally Sponsored Schemes (State Share) and State Schemes. Since the funds are generally not spent fully by the implementing agencies in the same financial year, this results in accumulation of unspent balances in the bank accounts (of these implementing agencies) at the end of the year. The aggregate of the unspent balances in the bank accounts of the implementing agencies which are kept outside the Government accounts is not readily ascertainable. The expenditure of the Government as reflected in the Accounts to that extent is therefore, not final.

The Secretary (Expenditure), Finance Department Government of Jharkhand was requested vide letter no.AA/(2018-19)/NTA-580 dated 14.10.2019 to provide information on this issue but no reply has been received.

3. Other Items

(i) Legacy issues:

(a) Apportionment of Pension liabilities and other Retirement benefits :

In terms of the Eighth Schedule under Section 53 of the Bihar Re-organisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the states of Bihar and Jharkhand) up to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. The claim raised by Bihar Government and payment made by Jharkhand Government is stated below:

(₹ in crore)

| Claim raised by Bihar Government | | Payment made by Jharkhand Government | | |
|----------------------------------|-----------------------|--------------------------------------|---|------------------|
| Year | Amount | Year | Letter No. & Date | Amount |
| 15.11.2000 to 31.03.2011 | 2,584.09 ² | 2011-12 | 725 dt 30.03.2012 | 50.00 |
| 2011-12 to 2012-13 | 771.37 | 2012-13 | 778 dt 30.03.2013 | 100.00 |
| 2013-14 to 2015-16 | 816.02 | 2013-14 | 1324 dt 28.05.2013 162 dt 20.01.2014 | 100.00 298.17 |
| | | 2015-16 | 989 dt 30.03.2016 | 175.00 |
| 2016-17 | 337.54 | 2016-17 | 1739 dt 15.06.2016 | 13.65 |
| 2017-18 | 296.73 | 2017-18 | 306 dt 08.02.2018 | 200.00 |
| 2018-19 | Not yet intimated | 2018-19 | 275 dt. 30.01.2019 | 557.13 |
| Total | 4,805.75 | | | 1,493.95 |

² Government of Jharkhand had filed Original Suit No. 1 of 2012 in the Supreme Court of India in May 2012 challenging the payment of Pension liability claimed by Bihar Government which is still sub-judice.

It may be seen from the above table that Jharkhand Government has made payments on ad-hoc basis. Government of Bihar has not raised any demand for the year 2018-19. Therefore, the figures under the head “2071” are understated to that extent.

A meeting was held among the Principal Secretary, Finance Department, Bihar, Patna, Additional Chief Secretary, Planning-cum-Finance Department, Jharkhand, Ranchi, Pr. Accountant General (A&E), Jharkhand, Ranchi and Dy. Accountant General, office of the Accountant General (A&E), Bihar, Patna on 06-06-2019 on the above issue and the future course of action was decided. Further development in this regard from both the governments is awaited.

(b) Allocation of balances as a result of reorganisation of States :

The Bihar Reorganisation Act, 2000 provides for the manner in which balances are to be apportioned among the successor states of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as on 14 November 2000 under Capital Section (Major Heads “4059” to “5475”), Loans and Advances (Major Heads “6202” to “7615”) and balances under Part III Public Accounts except Deposit with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period w.e.f. 15 November 2000 to 31 March 2001. The opening balances for these heads were taken as nil in the Finance Accounts of Jharkhand for the period w.e.f. 15 November 2000 to 31 March 2001.

Jharkhand Government has sought legal recourse in respect of ownership of some Boards, Corporations, Local Bodies etc.

In summary, while the balances under Public Debt and Cash Balance maintained by the Reserve Bank of India have been apportioned, balances under the Capital section (₹ 11,935.23 crore), Loans and Advances (₹ 6,583.36 crore) and Public Account (₹ 7,443.90 crore) remained un-apportioned. Details are given in Appendix-XIII of the Finance Accounts 2018-19.

Item-wise detailed annexures (Annexure A to E) for apportionment of balances has been prepared and sent to both the government in September 2014 by the respective Accountants General for their concurrence. Thereafter this matter was regularly pursued through correspondences and meetings. The latest one was the entry conference held on 02 July 2019 and letter no. 580 dated 14.10.2019 in which this matter was raised with the Finance Department, Government of Jharkhand. The concurrence of both the governments on this matter is still awaited.

(c) Unsettled outstanding loans against erstwhile Jharkhand State Electricity Board (JSEB) :

Government of Jharkhand has passed Resolution vide its Memo No. 1538 dated 06.06.2013 and has decided to form the following resultant corporate entities in view of reorganisation of JSEB :-

| Nature of the Company | Name of the Company |
|-----------------------|--|
| Holding Company | Jharkhand Urja Vikas Nigam Limited |
| Generation Company | Jharkhand Urja Utpadan Nigam Limited |
| Transmission Company | Jharkhand Urja Sancharan Nigam Limited |
| Distribution Company | Jharkhand Bijli Vitran Nigam Limited |

As per schedule “E” of the Jharkhand State Electricity Reforms Transfer Scheme, 2013 issued vide notification no. 18 dated 6 January, 2014 by Energy Department, Government of Jharkhand, outstanding State Government loans and interest thereon receivable from board will continue to be shown as recoverable from board in the books of State Government, pending final adjustment between board and State Government. A sum of ₹ 7,222.18 crore is outstanding against erstwhile Jharkhand State Electricity Board as loan till 2013-14 i.e. prior to its unbundling which is still appearing in Statement No. 18 of the Finance Accounts.

The State Government was requested vide letter no. 580 dated 14.10.2019 and 585 dated 17.10.2019 to communicate the latest development on this issue. No information for the final adjustment of outstanding loan lying against erstwhile JSEB has been received from the State Government till date.

(ii) Liabilities on Retirement Benefits :

During 2018-19, State Government incurred an expenditure of ₹ 5,564.17 crore (10.99 *per cent* of total Revenue Expenditure) excluding the employer’s contribution of ₹ 427.31 crore under the head 2071-117 on “Pension and Other Retirement benefits” of the State Government employees recruited on or before 30 November 2004.

(iii) National Pension System (NPS) :

State Government employees recruited on or after 01 December 2004 are covered under the New Pension Scheme, redesignated as National Pension System in 2009. In terms of the Scheme, the employee contributes 10 *per cent* of monthly salary and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The actual amount payable by the employees and the matching Government contribution has not been estimated by Directorate of Provident Fund, Jharkhand. While the State Government followed the correct procedure of accounting in respect of transferring the employees contribution for the year (₹ 426.55 crore) to the Public account and thereafter to NSDL/Trustee Bank, the employer’s (Government) contribution (₹ 427.31 crore) was directly transferred to NSDL/Trustee Bank without routing through the Public Account. Since details of transactions under Revenue Receipts and Revenue Expenditure are closed every year unlike the balances

in the Public Accounts, from the existing procedure, details of the employer's (Government) contribution in the previous years is difficult to assess.

As on 31 March 2019, ₹ 12.64 crore of employees' contribution remained in the Major Head '8342 Other Deposits- 117 Defined Contribution Pension Scheme' and had not been transferred to the NSDL. In terms of guidelines, in such situation, the Government is required to pay interest on such balances. However, it was not done. Therefore, uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the scheme.

(iv) Guarantees given by the State Government :

Statement 9 of the Finance Accounts depicts guarantees given by the State Government for repayment of loans etc., raised by the Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year, and sums guaranteed outstanding as at the end of the year. No Guarantee Policy and Guarantee Redemption Fund has been framed/ constituted by the Government till 2018-19.

State guarantee to the tune of ₹ 157.15 crore has been given to Allahabad Bank, Ranchi on behalf of erstwhile Jharkhand State Electricity Board, Ranchi for making payment of monthly bill against the electricity being purchased from Damodar Valley Corporation. Information on the period and the terms and conditions on which the guarantee had been given, has not been provided by the State Government. Further, State guarantee to the tune of ₹ 450.00 crore has been given upto 31.03.2020 to Jharkhand Bijli Vitaran Nigam Limited (JBVNL) vide Government of Jharkhand, Energy Department Notification No. E-8/U.V. Board-02/17-3072 dated 20.12.2018 with the condition that sole responsibility for repayment of debt/liabilities vests with Jharkhand Bijli Vitaran Nigam Limited. The State government has not made any provision on guarantee commission in the aforesaid letter hence no guarantee commission has been received from the entity. No information regarding cancellation/withdrawal of earlier guarantee of ₹ 157.15 crore given to erstwhile Jharkhand State Electricity Board has been received from the State government.

(v) Loans and Advances :

Information provided in Statement 18 of the Finance Accounts 2018-19 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest as on 31 March 2019 in respect of Loans and Advances, the accounts of which are maintained by the State Government, is also awaited. The information on the balances of repayment of loans of individual loanees for which detailed accounts are to be maintained by the Accountant General (A&E), is also awaited from the State Government. This has been indicated in 1- Acceptance of Balances to Appendix-VII of the Finance Accounts 2018-19.

The State government was requested to provide information on overdue Principal and Interest of the loans and advances given by the State government to individual loanees as on 31.03.2019 vide this office letter no. AA/(2018-19)-NTA-580 dated 14.10.2019 but no reply from the State government has yet been received.

(vi) Investment :

Statement 8 of the Finance Accounts shows comparative summary of investment in the share capital of the Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies, Co-operative Institutions and Local Bodies during and at the end of the year 2018-19. Detailed entity wise investment is given in Statement 19 of the Finance Accounts. Out of total investment of ₹ 432.87 crore by the State in these PSUs/Bodies, ₹ 109.52 crore (25.30 *per cent*) has been invested from Revenue Account.

(vii) Outstanding Certificate of “Sufficiently Real Administrative Audit” of Secret Service Fund :

As per Annexure 4 of Appendix V of Jharkhand Financial Rules, a “Sufficiently Real Administrative Audit” of the expenditure incurred from Secret Service Funds is to be conducted by the Controlling Officer nominated by the Government and a certificate in this regard is to be furnished to the Accountant General (A&E) in the prescribed form not later than 31 August of the following year to which the expenditure relates.

Certificates pertaining to the following Controlling Officers with years noted against them have not been furnished to the Accountant General (A&E) as on 31 March 2019.

3 : Table for Outstanding Certificates of Secret Service Fund

| Year | Drawing and Disbursing Officer | Amount (₹ in crore) | Due date of submission of Certificate |
|-------------|--|--------------------------------|--|
| 2005-06 | Director General and Inspector General of Police | 8.30 | On or before 31 August 2006 |
| 2007-08 | Additional Director General of Police (Special Branch) | 4.50 | On or before 31 August 2008 |
| 2008-09 | Additional Director General of Police (Special Branch) | 2.50 | On or before 31 August 2009 |
| 2012-13 | Additional Director General of Police (Special Branch) | 2.50 | On or before 31 August 2013 |
| 2013-14 | Additional Director General of Police (Special Branch) | 2.50 | On or before 31 August 2014 |
| 2014-15 | Additional Director General of Police (Special Branch) | 2.50 | On or before 31 August 2015 |
| 2015-16 | Additional Director General of Police (Special Branch) | 3.00 | On or before 31 August 2016 |
| 2016-17 | Additional Director General of Police (Special Branch) | 3.10 | On or before 31 August 2017 |
| 2017-18 | Additional Director General of Police (Special Branch) | 3.50 | On or before 31 August 2018 |

(viii) Reserve Funds and Deposits :

(a) Non discharge of interest liabilities : The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Accounts are the annual liabilities that the State Government is required to discharge. However, no budget provision was made by the State Government for payment of interest despite balances in the Reserve Funds and Deposits. The position as on 1 April was as detailed below: -

4 : Table for Interest liabilities on Reserve Funds and Deposits

(₹ in crore)

| Sector | Sub-sector | Balance at the beginning of 2018-19 | Rate of interest | Interest not discharged |
|-------------------------|---|--|---|------------------------------------|
| J-Reserve Funds | (a) Reserve Funds Bearing Interest (SDRF) | 1,151.04 | 8.25 <i>per cent</i> (Average interest rate on Over Draft) | 94.96 |
| K-Deposits and Advances | (a) Deposits Bearing Interest (CPS) (Contributory Pension Scheme) | 13.52 | 7.77 <i>per cent</i> (Average of Interest rate payable on balances in General Provident Fund) | 1.05 |
| Total | | | | 96.01 |

(b) Reserve Fund bearing interest :

State Disaster Response Fund : As per recommendation of the Thirteenth Finance Commission, the State Government of Jharkhand had replaced its existing Calamity Relief Fund and commenced operation of the “State Disaster Response Fund” (SDRF) in 2010-11. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The details of the Fund are given below:

(₹ in crore)

| Opening balance as on 01.04.2018 | Central share received during the year | State share received during the year | Total fund transferred to SDRF during the year | Disbursement from the fund received during the year | Balance in the fund as on 31.03.2019 |
|----------------------------------|--|--------------------------------------|--|---|--------------------------------------|
| 1,551.04 | 315.75 | 105.25 | 421.00 | 41.95 | 1,930.09 |

(c) Reserve Fund not bearing interest :

- (i) **Consolidated Sinking Fund :** The Twelfth Finance Commission has recommended that the States should set up Sinking Fund for amortisation of all loans and that these Funds should not be used for any other purpose, except for redemption of such loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund has stipulated a minimum annual contribution of 0.50 *per cent* of outstanding liabilities at the beginning of the year. The State Government of Jharkhand has outstanding debt amounting to ₹ 77,095.04 crore, for which, a minimum amount of ₹ 385.48 crore (@ 0.50 *per cent* of outstanding liabilities) was to be contributed to the Sinking Fund. State Government of Jharkhand has created a Sinking Fund for amortisation of liabilities during 2016-17. Though budget provision of ₹ 200 crore, ₹ 230 crore and ₹ 255 crore had been made during 2016-17, 2017-18 and 2018-19 respectively, no amount had been transferred by the State Government to the Sinking Fund since inception.

The State Government was requested vide letter no. 580 dated 14.10.2019 to communicate the latest development on this issue. No information has since been received.

- (ii) **Guarantee Redemption Fund :** As per the recommendation of the Twelfth Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilised for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund is to be operated outside the State Government account and administered by the Reserve Bank of India. The State Government of Jharkhand has not yet created a Guarantee Redemption Fund, though the outstanding guarantees given by the State was ₹ 157.15 crore as on 01 April 2018.

(iii) Inoperative Reserve Fund : Consolidated Sinking Fund and Guarantee Redemption Fund is still inoperative in the State.

(ix) Suspense and Remittance balances :

The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of the major Suspense heads and Remittance heads at the end of last three years is given in **Annexure - E**.

(x) Contingency Fund :

As per Jharkhand Contingency Fund (Amendment) Act, 2015, the corpus of the Jharkhand Contingency Fund was ₹ 500 crore during 2018-19. The State Government had withdrawn ₹ 69.72 crore on 40 sanctions issued by Finance Department, which were recouped to the fund during the year.

(xi) Rush of Expenditure :

Of the total expenditure of ₹ 65,888.13 crore incurred during the year, ₹ 23,383.38 crore constituting 35.49 *per cent* was incurred during last quarter of 2018-19. Similarly, of the total receipt of ₹ 64,002.70 crore during the year, ₹ 20,415.53 crore constituting 31.90 *per cent* was received during the last quarter. Comparison of month wise receipt corresponding to expenditure for last quarter (January 2019 to March 2019) is as under:

| Month | Receipt | Expenditure | <i>Per cent to Total Receipt</i> | <i>Per cent to total Expenditure</i> |
|---------------|------------------|------------------|----------------------------------|--------------------------------------|
| January 2019 | 5,738.66 | 6,750.59 | 8.97 | 10.25 |
| February 2019 | 2,299.92 | 4,319.60 | 3.59 | 6.56 |
| March 2019 | 12,376.95 | 12,313.19 | 19.34 | 18.69 |
| Total | 20,415.53 | 23,383.38 | 31.90 | 35.49 |

However, the expenditure during the same period of previous year (January to March 2018) was 39.17 *per cent* (₹ 26,518.74 crore) of total expenditure (₹ 67,705.95 crore). Details of substantial expenditure incurred under major heads during 2018-19 are given in **Annexure-F**.

Rush of Expenditure in respect of uncommitted liabilities: Out of total revenue expenditure of ₹ 47,051.54 crore (excluding committed expenditure) an amount of ₹ 5,522.00 crore (excluding committed expenditure i.e. salary, wages, interest payments, retirement liabilities, subsidies and GIA for salary) of Revenue Expenditure constituting 11.74 *per cent* was expended in the month of March 2019. Similarly, out of total Capital Expenditure of ₹ 10,707.60 crore an amount of ₹ 1,076.66 crore of Capital Expenditure constituting 10.06 *per cent* was expended in the month

of March 2019. ₹ 572.02 crore of Revenue Expenditure and ₹ 57.42 crore of Capital Expenditure (constituting 1.13 *per cent* and 0.54 *per cent* of Revenue and Capital Expenditures respectively) was spent on the last day of March 2019.

(xii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistances (ACA-excluding Block Grants) :

Planning Commission has mapped 137 CSSs and 5 ACA schemes under 66 Umbrella schemes in the 12th Five Years Plan (2012-17). From 1 April 2014 onwards Government of India released central assistance for CSSs/ACA directly to the State Government instead of releasing to the Implementing Agencies; these releases are now classified as “Central Assistance to the State Plan”. Government of Jharkhand, however, has continued with the budgetary depiction of earlier years which are not in terms of the restructured pattern of CSS/ACA/Flagship schemes.

During the year 2018-19 a sum of ₹ 10,645.45 crore was depicted in the Public Financial Management System (PFMS) portal of CGA as Central Assistance to the State Schemes of the Government of Jharkhand for 77 schemes and out of that ₹ 6,702.54 crore was given for 42 CSS/ACA/Flagship schemes in Jharkhand. Clearance Memos from the Reserve Bank of India, Central Accounts Section, Nagpur and supporting sanction orders from the respective Ministries of Government of India were received in respect of ₹ 6,702.54 crore and appropriately booked in the accounts of the State Government under Major head “1601 Grants-in-aid from Central Government”. Since the State Government continues to depict the Plan Expenditure in terms of the existing classification pattern, it was possible to track the details of expenditure on the 42 flagship schemes incurred from amounts released by the Government of India and is depicted in Annexure II to Statement 15 of the Finance Accounts 2018-19. Out of the remaining 35 schemes, only 20 schemes having almost similar nomenclature as depicted in PFMS portal have been tracked from VLC against which total expenditure was ₹ 399.04 crore. Neither budget provision nor expenditure was made against the remaining 15 schemes.

(xiii) Direct Transfer of Central Scheme Funds to the Implementing Agencies in the State (Funds routed outside State Budget) :

From 01 April 2014 onwards GOI released central assistance for CSSs/ACA directly to the State Government instead of implementing agencies.

In spite of GOI decision to release all assistance to CSS/ACA to the state Government instead of transferring funds directly to State Implementing Agencies/Non-Government Organisation (NGOs), it was seen from the PFMS portal, that the GOI released ₹ 304.19 crore to the implementing agencies in Jharkhand during 2018-19. In 2017-18 the same was ₹ 322.36 crore. These details are given in Appendix - VI.

(xiv) Adjustment of excess repayment against written off Central Loans :

In terms of Government of India's decision on the recommendation of the Thirteenth Finance Commission, Ministry of Finance (Department of Expenditure) vide sanction order no. 13/2011-12 dated 29 February 2012 wrote-off Central Loans outstanding as on 31 March 2010 under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the Ministries (other than Ministry of Finance). The balances limited to the current balance outstanding in the ledger of the Ministries was required to be repaid by the State Government. Repayment of loan and interest, if any, made by the State after 31.03.2010 against these written-off loans was to be adjusted against the repayment of the loans due from the States against current loans from the Ministry of Finance (Department of Expenditure), Government of India. As on date State Government made excess repayment of ₹ 2.28 crore against principal and interest in favour of five Ministries (Ministry of Urban Development ₹ 89,387.00, Road and Highways ₹ 71,593.00, Ministry of Agriculture ₹ 1,48,60,746.00, Works and Housing ₹ 59,467.00, Power ₹ 28,862.00 and Water Resources ₹ 76,54,567.00, Total ₹ 2,27,64,622.00) which is still pending for adjustment with the Ministry of Finance, Government of India.

(xv) Improper accounting of transactions relating to the Central Road Fund (CRF) :

The accounting procedure relating to the Central Road Fund prescribes that receipt of Grants-in-aid from the Government of India is to be first recorded in the Revenue section of the accounts (Major Head-1601) and thereafter transferred to the Fund under Public Account (MH-8449 other deposits-103 Subvention from Central Road Fund), by debiting the Revenue Expenditure (Major Head 3054 – Roads and Bridges). This is in keeping with the principle that Grants-in-aid are to be recorded in the Revenue section irrespective of purpose (Capital or Revenue), and also ensures that the Revenue Surplus of the State Government is not unduly inflated because of the grant.

The State Government, however, deviated from the accounting procedure, and did not operate the Major Head 8449-103 under Public Account. Grants-in-aid amounting to ₹ 63.33 crore received from the Government of India during 2018-19 was booked under the Revenue Receipt Head 1601-08-108 and was not transferred to the Public Account. There is no assurance on the actual utilisation of the amount received as Grants-in-aid. Further, the Revenue Surplus is unduly inflated due to non-transfer of the amount to the Public Account.

This matter was brought to the notice of the State Government vide this office letter no. Book-CRF-392, 184, 418, 34, 137, 580 and 587 dated 10/03/2016, 01/09/2016, 28/03/2017, 14/05/2018, 18/06/2019, 14/10/2019, 17/10/2019 respectively. As a result of regular pursuance the State Government has made budget provision for CRF since 2016-17 but no amount was transferred in the fund till date. No response from the State Government has yet been received in this regard.

(xvi) Disclosures under the Jharkhand Fiscal Responsibility and Budget Management (FRBM/MTFP) Act 2007 :

Targets fixed by the State Government in the Jharkhand Fiscal Responsibility and Budget Management Act, 2007 read with the Jharkhand Fiscal Responsibility and Budget Management (Amendment) Act 2010, the ceilings fixed by the Thirteenth Finance Commission, and the achievements as per the accounts of 2018-19 are given below:

5 : Table for Targets and Achievements under FRBM Act

| Sl No. | Targets | Achievements |
|--------|--|--|
| 1 | Reducing the Revenue Deficit to zero w.e.f. the year 2011-12 | The State Government achieved Revenue Surplus of ₹ 5,520.97 crore for the year 2018-19. |
| 2 | Reducing the Fiscal Deficit / Gross State Domestic Product(GSDP) ³ to 3 <i>per cent</i> w.e.f. the year 2011-12 | The Fiscal Deficit/ GSDP ³ ratio was 2.31 <i>per cent</i> in 2018-19 which is less than the ratio of the last year i.e 4.67 <i>per cent</i> . |

³ Source : Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand
GSDP figures of ₹ 2,86,598.38 crore for 2018-19.

(xvii) Committed Liabilities :

In terms of the Twelfth Finance Commission recommendations, favouring the changeover to the accrual based system of accounting, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, additional information in the form of statements was required to be appended to the present system of cash accounting to enable better decision making. This includes data on Committed Liabilities in the future among others like implications of major policy decisions taken by the Government during the year or new schemes proposed in the budget for future cash flows, etc. Appendix XII of the Finance Accounts 2018-19 on committed liabilities of the Government has been incorporated with the details furnished by the State Government. As complete information has not been furnished by the State Government, the Appendix is incomplete to that extent.

(xviii) Ujwal DISCOM Assurance Yojna (UDAY) :

Government of India approved a new scheme – Ujwal DISCOM Assurance Yojna (UDAY) for financial turn around and revival of Power Distribution Companies (DISCOM) and importantly to ensure a sustainable permanent solution to the problem. Under the scheme the State Government of Jharkhand provided a total sum of ₹ 6,136.37 crore as assistance under UDAY to the Distribution companies in the financial year 2015-16 of which a sum of ₹ 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 proceeds raised of ₹ 6,136.37 crore were provided to Jharkhand Bijli Vitran Nigam Limited as loan. The amount of loan was to be converted into Grant (75 *per cent*) and Equity (25 *per cent*) as per MOU signed between Ministry of Power, Government of India, Government of Jharkhand and JBVNL on 25th of September 2015. However, conversion of loan to Grant and Equity has not been done so far as is evident from the latest accounts of the Company.

(xix) Major types of Cess levied by the State Government

(a) Labour Cess: The Government of India enacted the Building and Other Construction workers (Regulation of Employment and Conditions of Services) Act, 1996 which provides for constitution of the “State Building and Other Construction Workers Welfare Board” for formulation and implementing various welfare schemes for construction workers. To augment the resources of the Board, the Central Government enacted the Building and Other Construction Workers Welfare Cess Act, 1996 and Building and Other Construction Workers Welfare Cess Rules, 1998. Section 3 of the Cess Act provides for levy of cess at a rate not exceeding two per cent but not less than one per cent of total cost of construction of projects. This cess would be applicable on all establishments whether Central Government or State Government Departments/ Organisation or Semi Government or Private Organisations.

The Government of Jharkhand notified the Jharkhand Building and Other Constructions Workers (Regulation of Employment and Condition of Service) Rules 2006. The constitution of “Jharkhand Building and Other Construction Workers Welfare Board” and welfare measures for the building and other workers were also notified under the above Rules. The Board constituted a Fund called “The Jharkhand Building and Other Construction Workers Welfare Fund” which will be credited with the grant or loan or advances, contribution of beneficiaries and all sums received by the Board from such other sources as may be decided by the Central or State Government. The amount collected as cess shall be transferred to the bank account of the Board opened for this purpose.

An amount of ₹ 473.48 crore was collected as cess under Contract Labour (Regulation and abolition Rules) since 2008-09 to 2018-19. The amount was required to be transferred to the bank account of the Board for execution of welfare schemes for the labourers. The State Government has not confirmed transfer of the cess fund to the Board’s Account.

(b) Cess on Land Revenue : An amount of ₹ 78.48 crore as ‘Education Cess’, ‘Road Cess’ and ‘Other Cess’ under the head, ‘0029-103’ was collected from 2008-09 to 2018-19. As per Rule 349 and 350 of the Jharkhand Treasury Code, 2016, the entire amount of cess collected in the district (including interest on arrears collection), after deduction therefrom of the actual cost of collection (including proportionate shares of the cost of the tauzi and the certificate establishment), shall be credited to the District Fund. The receipts and charges mentioned above should at the end of the month be brought in the cess memorandum in the Receipt Schedule for

Land Revenue and the net amount payable to the fund worked out and paid in a miscellaneous bill form as a contribution to the District Fund by transfer credit. No information for the transfer of amount to the District Fund has been intimated by the State Government in their letter no. 470 dated 11.11.2019.

(c) Cess on Petrol and Diesel : The State Government vide letter no. 470 dated 11.11.2019 has reported that the above cess is collected by Commercial Tax Department under Major head 0040. The appropriate head of account is yet to be decided for this cess. The cess on petrol and diesel so collected is kept in the State exchequer and it is not transferred to any authority.

No accounting policy in respect of “cess on Land Revenue” and “cess on Petrol and Diesel” has been communicated by the State Government in their letter no. 470 dated 11.11.2019.

(xx) Impact on Revenue Surplus/ Fiscal Deficit :

Impact on Revenue Surplus/ Fiscal Deficit of the State Government (details given in the preceding paragraphs) is given below: -

6 : Table for Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

| Paragraph no. | Item | Impact on Revenue Surplus | | Impact on Fiscal Deficit | |
|--|--|---------------------------|-----------------|--------------------------|-----------------|
| | | Over-statement | Under-statement | Over-statement | Under-statement |
| 3 (viii) (a) | Non-credit of interest under interest bearing Reserve Funds and Deposits | 96.01 | - | - | 96.01 |
| 3 (viii) (c) (i) | Non-contribution to Consolidated Sinking Fund | 385.48 | - | - | 385.48 |
| 3 (viii) (c) (ii) | Non contribution to Guarantee Redemption Fund | 0.79 | - | - | 0.79 |
| Total (net) over statement/ under statement | | 482.28 | | 482.28 | |

(xxi) Incomplete Projects aged five years and more :

The number of incomplete projects aged five years and more are 19 (Nineteen) which is shown in **Annexure- G**. The escalation in estimated cost due to delay in completion of the project/ works have not been intimated / estimated by the State Government except in four cases.

(xxii) Grants / Loans given to State Public Sector Undertakings (PSUs) where accounts have not been finalised :

At present there are 29 (Twenty-nine) working / non-working State Public Sector undertakings (PSUs), of which accounts of 19 (Nineteen) PSUs were in arrears. The details of these PSUs are given in the table below: -

7 : Table for Grants / Loans given to State Public Sector Undertakings (PSUs) where accounts have not been finalised:

| Sl. No. | Name of the PSUs | Account Received up to the Year | Audit Completed up to the Year | Accounts in Arrears |
|----------------|--|--|---------------------------------------|----------------------------|
| 1 | Jharkhand State Forest Development Corporation Ltd. | 2014-15 | 2014-15 | 3 |
| 2 | Jharkhand Hill Area Lift Irrigation Corporation Ltd. | 2013-14 | 2013-14 | 4 |
| 3 | Jharkhand Tourism Development Corporation Ltd. | 2009-10 | 2008-09 | 8 |
| 4 | Jharkhand State Mineral Development Corporation Ltd. | 2013-14 | 2013-14 | 4 |
| 5 | Jharkhand Industrial Infrastructure Development Corporation Ltd. | 2016-17 | 2016-17 | 1 |
| 6 | Jharkhand State Beverages Corporation Ltd. | 2014-15 | 2014-15 | 3 |
| 7 | Tenughat Vidyut Nigam Limited. | 2013-14 | 2012-13 | 4 |
| 8 | Jharkhand State Food & Civil Supplies Corporation Ltd. | Pending Since inception (2010-11) | NIL | 8 |
| 9 | Jharkhand Minorities Finance Development Corporation Ltd. | 2015-16 | 2015-16 | 2 |
| 10 | Jharkhand Urja Sancharan Nigam Ltd. | 2016-17 | 2016-17 | 1 |
| 11 | Jharkhand Urja Utpadan Nigam Ltd. | 2016-17 | 2015-16 | 1 |
| 12 | Jharkhand Urja Vikas Nigam Ltd. | 2015-16 | 2014-15 | 2 |
| 13 | Jharkhand Medical & Health Infrastructure Procurement Development Corporation Ltd. | Pending Since inception (2013-14) | NIL | 5 |
| 14 | Jharkhand State Building Construction Corporation Ltd. | 2016-17 | 2016-17 | 1 |

| Sl. No. | Name of the PSUs | Account Received up to the Year | Audit Completed up to the Year | Accounts in Arrears |
|---------|--|-----------------------------------|--------------------------------|---------------------|
| 15 | Jharbihar Colliery Ltd. Non-working | 2016-17 | 2012-13 | 1 |
| 16 | Jharkhand State Agriculture Development Corporation Ltd. | 2016-17 (Initial Accounts) | Audit in Progress | 1 |
| 17 | Jharkhand Communication Network Ltd. | Pending since inception (2017-18) | NIL | 1 |
| 18 | Jharkhand Plastic Park Ltd. | 2016-17 | Initial Accounts | 1 |
| 19 | Adityapur Electronic Manufacturing Cluster Ltd. | Pending Since inception (2016-17) | NIL | 2 |
| | Total | | | 53 |

(xxiii) Lapsable and Non-lapsable Fund

Money deposited under Revenue deposits, Personal Deposits and deposits under the Workmen's Compensation Act are lapsable if they remain unclaimed within the specified period as contained in Rule 322, 330 (b) and 338 of the Jharkhand Treasury Code, 2016. However, Personal Deposit account and Deposits under the Workmen's Compensation Act are not in operation in the State.

Further, Court deposits, Local Fund deposits and District Board Fund deposits are non-lapsable. These funds are operative in the State.

The methodology of accounting, operation and maintenance of the aforesaid lapsable and non-lapsable fund which are in practice in the State have been examined in terms of the existing financial rules / codal provision prescribed for this purpose and it was seen that there is no deviation in the operation and accounting of these funds except for submission of 'Statement of lapse deposits' to the office of the Accountant General by the State Treasury officers, which is being pursued with the State Government.

(xxiv) Excess Expenditure :

There was excess expenditure under eleven different Major Heads of accounts. Out of these, excess expenditure of ₹ 4.96 crore under the Major Head 2075-Miscellaneous General Services was due to non-provision of Budget by the State Government. The excess expenditure shown under the rest Major Heads of accounts i.e. 2013, 2030, 2056, 2059, 2070, 2210, 2215, 2220, 2505 and 4216 were due to clearance of old balances under MH 8658-102-Objection Book suspense.

(xxv) Compliance of Indian Government Accounting Standards :

The Indian Government Accounting Standards (IGASs) specify the disclosure requirements in financial statements of the Union and State Governments. Three IGASs have been notified by the Government of India. The status of compliance in respect of these IGASs is as under :

IGAS 1 : Guarantees given by the Governments : Requirements regarding disclosure in the Finance Accounts have been complied with. Statements 9 and 20 of the Finance Accounts show the details of Guarantees given by the State Government.

IGAS 2 : Accounting and Classification of Grants-in-aid : Requirements regarding Accounting and Classification of Grants-in-aid received or given by the State Government have been met. Statement 10 is prepared as per the requirements of IGAS 2.

IGAS 3 : Loans and Advances made by the Government : Required disclosures are made to Finance Accounts. Statement 7 and 18 are prepared as per the requirements of IGAS 3.

Disclosure regarding 'Write-off of irrecoverable loans and advances', 'Interest payment in arrears', 'cases of a loan having been sanctioned as Loan in Perpetuity', 'Repayment in arrears from loanee entities', 'Fresh Loans and Advance made during the year' and 'Extraordinary transactions relating to Loans and Advances' could not be made as this information was not provided by the State Government.

Annexure - A

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| A. Periodical Adjustments made by the Accountant General | | | | | | |
|---|---|------------------------|---|-----------|---|---------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount |
| | | From | | To | | (₹ in crore) |
| 1. | Transfer of Central Share and State Share to State Disaster Response Fund | 2245 | Relief on account of Natural Calamities | 8121 | General and Other Reserve Funds | 421.00 |
| 2. | Reimbursement of expenditure from State Disaster Response Fund on Account of Natural Calamity | 8121 | General and Other Reserve Funds | 2245 | Relief on account of Natural Calamities | 41.95 |
| 3. | Adjustment of interest accrued on General Provident Fund | 2049 | Interest Payment | 8009 | State Provident Funds | 224.39 |

Annexure - A – contd.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government | | | | | | |
|---|---|-----------------|--|------|---|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 1 | Transferred to Public Works Deposit Funds | 2053 | District Administration | 8443 | Civil Deposits-108 Public Works Deposit | 167.36 |
| 2 | Transferred to Public Works Deposit Funds | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 8443 | Civil Deposits-108 Public Works Deposit | 46.57 |
| 3 | Transferred to Public Works Deposit Funds | 4047 | Capital Account on Other Fiscal Services | 8443 | Civil Deposits-108 Public Works Deposit | 49.48 |
| 4 | Transferred to Public Works Deposit Funds | 4055 | Capital Outlay on Police | 8443 | Civil Deposits-108 Public Works Deposit | 29.31 |
| 5 | Transferred to Public Works Deposit Funds | 4202 | Capital Outlay on Education, Sports Art and Culture | 8443 | Civil Deposits-108 Public Works Deposit | 10.12 |
| 6 | Transferred to Public Works Deposit Funds | 4210 | Capital Outlay on Medical and Public Health | 8443 | Civil Deposits-108 Public Works Deposit | 21.71 |
| 7 | Transferred to Public Works Deposit Funds | 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 8443 | Civil Deposits-108 Public Works Deposit | 51.95 |

Annexure - A – contd.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government - contd. | | | | | | |
|--|--|-----------------|--|------|---|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 8 | Transferred to Public Works Deposit Funds | 4515 | Capital Outlay on Other Rural Development Programmes | 8443 | Civil Deposits-108 Public Works Deposit | 174.68 |
| 9 | Transferred to Public Works Deposit Funds | 5054 | Capital Outlay on Roads and Bridges | 8443 | Civil Deposits-101 Public Works Deposit | 23.98 |
| 10 | Transferred to Public Works Deposit Funds | 5452 | Capital Outlay on Tourism | 8443 | Civil Deposits-108 Public Works Deposit | 27.59 |
| 11 | Transferred to PL account of Municipalities/ Municipal Corporation | 2053 | District Administration | 8448 | Deposit of Local Funds-109 Panchayat Bodies Funds | 50.23 |
| 12 | Transferred to PL account of Municipalities/ Municipal Corporation | 2053 | District Administration | 8448 | Deposit of Local Funds-101 District Funds | 21.63 |
| 13 | Transferred to PL account of Municipalities/ Municipal Corporation | 2056 | Jails | 8448 | Deposit of Local Funds-120 Other Funds | 46.00 |
| 14 | Transferred to PL account of Municipalities/ Municipal Corporation | 2202 | General Education | 8448 | Deposit of Local Funds-120 Other Funds | 271.25 |
| 15 | Transferred to PL account of Municipalities/ Municipal Corporation | 2203 | Technical Education | 8448 | Deposit of Local Funds-120 Other Funds | 307.37 |

Annexure - A – contd.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government - contd. | | | | | | |
|--|---|-----------------|-----------------------------|------|--|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 16 | Transferred to PL account of Municipalities/ Municipal Corporation | 2204 | Sports and Youth Services | 8448 | Deposit of Local Funds-120 Other Funds | 11.85 |
| 17 | Transferred to PL account of Municipalities/ Municipal Corporation | 2210 | Medical and Public Health | 8448 | Deposit of Local Funds-111 Medical and Charitable Funds | 349.73 |
| 18 | Transferred to PL account of Municipalities/ Municipal Corporation | 2210 | Medical and Public Health | 8448 | Deposit of Local Funds-120 Other Funds | 316.25 |
| 19 | Transferred to PL account of Municipalities/ Municipal Corporation | 2215 | Water Supply and Sanitation | 8448 | Deposit of Local Funds-102 Municipal Funds | 13.36 |
| 20 | Transferred to PL account of Municipalities/ Municipal Corporation | 2216 | Housing | 8448 | Deposit of Local Funds-108 State Housing Boards Funds | 11.36 |
| 21 | Transferred to PL account of Municipalities/ Municipal Corporation | 2217 | Urban Development | 8448 | Deposit of Local Funds-102 Municipal Funds | 791.48 |
| 22 | Transferred to PL account of Municipalities/ Municipal Corporation | 2217 | Urban Development | 8448 | Deposit of Local Funds-120 Other Funds | 321.17 |

Annexure - A – contd.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government - contd. | | | | | | |
|--|---|-----------------|--|------|---|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 23 | Transferred to PL account of Municipalities/ Municipal Corporation | 2217 | Urban Development | 8448 | Deposit of Local Funds-109 Panchayat Bodies Funds | 13.18 |
| 24 | Transferred to PL account of Municipalities/ Municipal Corporation | 2217 | Urban Development | 8448 | Deposit of Local Funds-101 District Funds | 10.29 |
| 25 | Transferred to PL account of Municipalities/ Municipal Corporation | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 8448 | Deposit of Local Funds-120 Other Funds | 177.22 |
| 26 | Transferred to PL account of Municipalities/ Municipal Corporation | 2235 | Social Security and Welfare | 8448 | Deposit of Local Funds-120 Other Funds | 27.22 |
| 27 | Transferred to PL account of Municipalities/ Municipal Corporation | 2401 | Crop Husbandry | 8448 | Deposit of Local Funds-120 Other Funds | 46.00 |
| 28 | Transferred to PL account of Municipalities/ Municipal Corporation | 2402 | Soil and Water Conservation | 8448 | Deposit of Local Funds-120 Other Funds | 21.58 |

Annexure - A – contd.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government - contd. | | | | | | |
|--|---|-----------------|-------------------------------------|------|---|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 29 | Transferred to PL account of Municipalities/ Municipal Corporation | 2404 | Dairy Development | 8448 | Deposit of Local Funds-120 Other Funds | 64.55 |
| 30 | Transferred to PL account of Municipalities/ Municipal Corporation | 2415 | Agricultural Research and Education | 8448 | Deposit of Local Funds-120 Other Funds | 162.00 |
| 31 | Transferred to PL account of Municipalities/ Municipal Corporation | 2515 | Other Rural Development Programmes | 8448 | Deposit of Local Funds-109 Panchayat Bodies Funds | 33.19 |
| 32 | Transferred to PL account of Municipalities/ Municipal Corporation | 2515 | Other Rural Development Programmes | 8448 | Deposit of Local Funds-101 District Funds | 16.69 |
| 33 | Transferred to PL account of Municipalities/ Municipal Corporation | 2801 | Power | 8448 | Deposit of Local Funds-107 State Electricity Boards Working Funds | 2,489.24 |
| 34 | Transferred to PL account of Municipalities/ Municipal Corporation | 2810 | New and Renewable Energy | 8448 | Deposit of Local Funds-120 Other Funds | 199.99 |
| 35 | Transferred to PL account of Municipalities/ Municipal Corporation | 2851 | Village and Small Industries | 8448 | Deposit of Local Funds-120 Other Funds | 50.73 |

Annexure - A – contd.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government - contd. | | | | | | |
|--|---|-----------------|--|------|---|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 36 | Transferred to PL account of Municipalities/ Municipal Corporation | 2852 | Industries | 8448 | Deposit of Local Funds-120 Other Funds | 45.73 |
| 37 | Transferred to PL account of Municipalities/ Municipal Corporation | 3452 | Tourism | 8448 | Deposit of Local Funds-120 Other Funds | 25.55 |
| 38 | Transferred to PL account of Municipalities/ Municipal Corporation | 4055 | Capital Outlay on Police | 8448 | Deposit of Local Funds-120 Other Funds | 126.59 |
| 39 | Transferred to PL account of Municipalities/ Municipal Corporation | 4202 | Capital Outlay on Education, Sports Art and Culture | 8448 | Deposit of Local Funds-120 Other Funds | 24.62 |
| 40 | Transferred to PL account of Municipalities/ Municipal Corporation | 4210 | Capital Outlay on Medical and Public Health | 8448 | Deposit of Local Funds-120 Other Funds | 223.72 |
| 41 | Transferred to PL account of Municipalities/ Municipal Corporation | 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 8448 | Deposit of Local Funds-120 Other Funds | 218.72 |

Annexure - A – conclud.

(Refer Para 1(ii) of Notes to Accounts)

Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government

| B. Other Adjustments made by the State Government - conclcd. | | | | | | |
|--|---|-----------------|---|------|--|------------------------|
| Sl. No. | Book Adjustment | Head of Account | | | | Amount (₹ in crore) |
| | | From | | To | | |
| 42 | Transferred to PL account of Municipalities/ Municipal Corporation | 4402 | Capital Outlay on Soil and Water Conservation | 8448 | Deposit of Local Funds-120 Other Funds | 28.40 |
| 43 | Transferred to PL account of Municipalities/ Municipal Corporation | 4402 | Capital Outlay on Soil and Water Conservation | 8448 | Deposit of Local Funds-102 Municipal Funds | 17.00 |
| 44 | Transferred to PL account of Municipalities/ Municipal Corporation | 4425 | Capital Outlay on Co-operation | 8448 | Deposit of Local Funds-120 Other Funds | 14.92 |
| 45 | Transferred to PL account of Municipalities/ Municipal Corporation | 4702 | Capital Outlay on Minor Irrigation | 8448 | Deposit of Local Funds-120 Other Funds | 10.79 |
| 46 | Transferred to PL account of Municipalities/ Municipal Corporation | 5452 | Capital Outlay on Tourism | 8448 | Deposit of Local Funds-120 Other Funds | 59.75 |
| 47 | Transferred to PL account of Municipalities/ Municipal Corporation | 6217 | Loans for Urban Development | 8448 | Deposit of Local Funds-102 Municipal Funds | 22.99 |
| | | | | | TOTAL | 7,245.09 |

Annexure-B
(Refer Para 1(v) of Notes to Accounts)
Major Works under Revenue Section

(₹ in crore)

| Major Head | Sub-Major Head | Minor Head | Sub-Head | Description | Detailed Head | Amount |
|--------------|----------------|------------|----------|--|---------------|-------------|
| 2515 | 00 | 001 | 28 | Executive Engineer (REO) for non P.M.G.S.Y. Road | 0545 | 0.22 |
| 2202 | 03 | 796 | 12 | Executive Engineer (REO) for non P.M.G.S.Y. Road | 0545 | 0.66 |
| Total | | | | | | 0.88 |

Annexure – C

(Refer Para 2 (ii) of Notes to Accounts)

Statement showing details of expenditure classified as “800 Other Expenditure”

(₹ in crore)

| Sl. No. | Major Head | Nomenclature | Amount booked under "800" | Total Expenditure | <i>Per cent</i> of amount booked under "800" over total Expenditure |
|----------------|-------------------|---|----------------------------------|--------------------------|--|
| 1 | 4047 | Capital Outlay on Other Fiscal Services | 37.37 | 54.66 | 68.37 |
| 2 | 4701 | Capital Outlay on Medium Irrigation | 336.48 | 709.17 | 47.45 |
| 3 | 6801 | Loans for Power Projects | 586.75 | 1,413.09 | 41.52 |
| 4 | 4070 | Capital Outlay on Other Administrative Services | 1.32 | 4.13 | 31.86 |
| 5 | 2053 | District Administration | 129.66 | 695.81 | 18.64 |
| | | Total | 1,091.58 | 2,876.86 | |

Note: During the year ₹1,161.38 crore has been booked under “Other Expenditure” in 11 Major Heads. More than 10 *per cent* of the total expenditure booked under “800 Other Expenditure” have been shown in this Annexure.

Annexure - D

(Refer Para 2 (ii) of Notes to Accounts)

Statement showing details of receipts classified as “800 Other Receipts”

(₹ in crore)

| Sl. No. | Major Head | Nomenclature | Amount booked under "800" | Total Receipts | Per cent of amount booked under "800" over total receipts |
|---------|------------|--|---------------------------|-----------------|---|
| 1 | 0575 | Other Special Area Programmes | 0.00 | 0.00 | 100.00 |
| 2 | 0220 | Information and Publicity | 0.01 | 0.01 | 100.00 |
| 3 | 0702 | Minor Irrigation | 3.27 | 3.27 | 100.00 |
| 4 | 0801 | Power | 42.47 | 42.47 | 100.00 |
| 5 | 0059 | Public Works | 9.55 | 9.55 | 99.98 |
| 6 | 0701 | Medium Irrigation | 20.96 | 21.05 | 99.55 |
| 7 | 0215 | Water Supply and Sanitation | 8.34 | 8.45 | 98.73 |
| 8 | 0057 | Supplies and Disposals | 0.09 | 0.09 | 95.66 |
| 9 | 1054 | Roads and Bridges | 124.37 | 143.31 | 86.79 |
| 10 | 0515 | Other Rural Development Programmes | 18.54 | 27.05 | 68.52 |
| 11 | 0425 | Co-operation | 1.05 | 1.64 | 64.25 |
| 12 | 1055 | Road Transport | 0.01 | 0.01 | 58.18 |
| 13 | 0023 | Hotel Receipts Tax | 0.00 | 0.00 | 44.16 |
| 14 | 0070 | Other Administrative Services | 27.57 | 69.91 | 39.44 |
| 15 | 0071 | Contributions and Recoveries towards Pension | 1.86 | 5.55 | 35.66 |
| 16 | 0041 | Taxes on Vehicles | 303.56 | 863.94 | 35.14 |
| 17 | 0406 | Forestry and Wild Life | 5.18 | 14.79 | 35.03 |
| 18 | 0049 | Interest Receipts | 14.72 | 47.20 | 31.19 |
| 19 | 1456 | Civil Supply | 1.67 | 5.66 | 29.45 |
| 20 | 7610 | Loans to Government Servants etc. | 13.36 | 47.07 | 28.39 |
| 21 | 0056 | Jails | 1.19 | 6.10 | 19.57 |
| 22 | 0235 | Social Security and Welfare | 1.39 | 8.46 | 16.36 |
| 23 | 0403 | Animal Husbandry | 0.31 | 2.33 | 13.45 |
| 24 | 0029 | Land Revenue | 51.83 | 389.38 | 13.31 |
| 25 | 0852 | Industries | 5.06 | 38.41 | 13.17 |
| | | Total | 656.36 | 1,755.70 | |

Note: During the year ₹ 832.91 crore has been booked under “Other Receipts” in 47 Major Heads. More than 10 *per cent* of the total receipts booked under “800 Other Receipts” have been shown in this Annexure.

Annexure – E
(Refer Para 3(ix) of Notes to Accounts)
Suspense and Remittance Balances

(₹ in crore)

| 8658 – Suspense Accounts | | | | | | |
|--|--------------|-----------|--------------|-----------|-------------|-----------|
| Name of the Minor Head | 2016-2017 | | 2017-2018 | | 2018-2019 | |
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 101 PAO Suspense | 46.06 | 24.77 | 70.90 | 45.38 | 150.67 | 138.66 |
| Net | Dr. 21.29 | | Dr. 25.52 | | Dr. 12.01 | |
| 102 Suspense Account (Civil) | 160.19 | 11.59 | 196.54 | 17.27 | 28.67 | 23.33 |
| Net | Dr. 148.60 | | Dr. 179.27 | | Dr. 5.34 | |
| 109 Reserve Bank Suspense (HQ) | (-) 0.33 | (-) 0.26 | (-) 0.76 | (-) 0.27 | (-)0.82 | 0.22 |
| Net | Dr. (-) 0.07 | | Dr. (-) 0.49 | | Dr. (-)1.04 | |
| 110 Reserve Bank Suspense (Central Accounts Office) | 0.00 | 220.18 | 0.00 | 0.51 | 0.00 | 0.00 |
| Net | Cr. 220.18 | | Cr. 0.51 | | 0.00 | |
| 112 Tax Deducted at Source | 272.17 | 314.61 | 731.86 | 804.43 | 731.86 | 743.81 |
| Net | Cr. 42.44 | | Cr. 72.57 | | Cr. 11.95 | |
| 123 AIS Officers Group Insurance | 0.78 | 0.06 | 1.01 | 0.09 | 1.18 | 0.12 |
| Net | Dr. 0.72 | | Dr. 0.92 | | Dr. 1.06 | |
| 8782 – Cash Remittance and adjustments between officers rendering account to the same Accounts Officer | | | | | | |
| 102 P.W. Remittances | 16,750.50 | 16,721.19 | 26,822.84 | 26,889.20 | 37,102.27 | 37,220.48 |
| Net | Dr. 29.31 | | Cr. 66.36 | | Cr. 118.21 | |
| 103 Forest Remittances | 583.85 | 584.50 | 974.89 | 975.36 | 1,291.04 | 1,291.68 |
| Net | Cr. 0.65 | | Cr. 0.47 | | Cr. 0.64 | |

Annexure – F
(Refer Para 3 (xi) of Notes to Accounts)
Rush of Expenditure

(₹ in crore)

| Sl. No. | Major Head | Expenditure during 2018-19 | Expenditure in March 2019 | <i>Per cent of expenditure</i> |
|----------------|-------------------|-----------------------------------|----------------------------------|---------------------------------------|
| 1 | 4875 | 6.50 | 6.50 | 100.00 |
| 2 | 6851 | 0.01 | 0.01 | 100.00 |
| 3 | 6515 | 2.45 | 2.45 | 100.00 |
| 4 | 5475 | 1.14 | 1.14 | 100.00 |
| 5 | 2810 | 199.99 | 194.41 | 97.21 |
| 6 | 4403 | 8.97 | 8.24 | 91.86 |
| 7 | 6801 | 1,413.09 | 1,135.80 | 80.38 |
| 8 | 2250 | 0.30 | 0.21 | 70.00 |
| 9 | 2501 | 485.37 | 302.30 | 62.28 |
| 10 | 5452 | 99.37 | 58.77 | 59.14 |
| 11 | 2404 | 142.99 | 82.07 | 57.40 |
| 12 | 4408 | 3.86 | 2.19 | 56.74 |
| 13 | 2245 | 426.60 | 237.85 | 55.75 |
| 14 | 2203 | 491.93 | 268.15 | 54.51 |
| 15 | 2425 | 157.33 | 84.99 | 54.02 |
| 16 | 2415 | 165.55 | 84.64 | 51.13 |

Annexure – G

(Refer Para 3 (xxi) of Notes to Accounts)

Incomplete project aged five years and more

(₹ in crore)

| Sl. No. | Name of the Project/Works | Estimated Cost of work | Date of Sanction | Year of Commencement of Work | Target year of Completion | Physical Progress of Works (in per cent) | Expenditure during the year | Progressive expenditure to the end of the Year | Pending Payment | Revised cost, if any/ date of revision |
|---------|--|------------------------|------------------|------------------------------|---------------------------|--|-----------------------------|--|-----------------|--|
| 1 | Construction of Spillway-cum-gate Punasi Reservoir Scheme (SBD01/2010-11) | 36.48 | 10/06/2010 | 2010 | 2012 | 24 | 2.18 | 10.28 | 32.75 | 43.04 |
| 2 | Jamudag more to Irku more via Tantala Bandhtar Kotba Irgu | 4.64 | 24/09/2011 | 2013 | 2014 | 90 | 0.56 | 1.04 | 0.05 | |
| 3 | Sonahatu Jamudag Road to Saryad via Satrudhandih Road | 2.77 | 04/01/2011 | 2011 | 2012 | 90 | 0.01 | 1.46 | 0.10 | |
| 4 | Construction of Punasi Earthen Dam from Ch 53 to 70 including Clay Blanketing and Parallel COT (SCSP) | 17.22 | 22/09/1998 | 1998 | 2001 | 85 | 13.45 | 35.24 | 10.00 | 45.24 |
| 5 | Residual work of Punasi Earthen Dam from Ch 19.50 to Ch 53 (SCSP) | 7.90 | 20/03/2013 | 2013 | 2014 | 26 | 0.00 | 1.82 | 6.45 | 8.27 |
| 6 | Construction of High level RCC Bridge over SANJAY RIVER in 7th K.M of SERAIKELLA-KHARSAWAN Road for the year 2012-13 | 7.63 | 27/11/2012 | 2013 | 2014 | 90 | 0.00 | 7.37 | 0.82 | - |
| 7 | U-Distributary (vi) Construction of E/Work, Lining of distributary OR-49A, 49B, OL-55 etc | 49.29 | 2011 | 2012 | 2014 | 45 | 2.21 | 22.22 | 27.07 | - |

Annexure – G - contd.

(Refer Para 3 (xxi) of Notes to Accounts)

Incomplete project aged five years and more

(₹ in crore)

| Sl. No. | Name of the Project/Works | Estimated Cost of work | Date of Sanction | Year of Commencement of Work | Target year of Completion | Physical Progress of Works (in per cent) | Expenditure during the year | Progressive expenditure to the end of the Year | Pending Payment | Revised cost, if any/ date of revision |
|---------|---|------------------------|------------------|------------------------------|---------------------------|--|-----------------------------|--|-----------------|--|
| 8 | Renovation of Collectorate Building at Jamshedpur | 2.25 | 14/02/2017 | 2014 | 2014 | 90 | 0.00 | 0.00 | 1.25 | |
| 9 | Construction of Control Room Manufacturing Fabrication Erection Testing and Commissioning of Batane Dam Barrage Gate. | 8.43 | 11/03/2011 | 2011 | 2012 | 56 | 0.00 | 0.18 | 3.54 | |
| 10 | Construction of Earth Work, Structure and PCC Lining of Water Course Q, R and S of Salbani Minor OR-22 Ex. Km. 47.63 of C.L.M.C. Group C-II | 1.01 | 12/05/2013 | 2013 | 2014 | 50 | 0.00 | 0.48 | 0.59 | |
| 11 | Construction of Earth Work, Structure and PCC Lining of Water Course Q, R and S of Salbani Minor OR-22 Ex. Km. 47.63 of C.L.M.C. Group C-II | 1.85 | 26/06/2013 | 2013 | 2014 | 80 | 0.22 | 1.44 | 0.41 | |
| 12 | Ramrekha Reservoir Scheme | 53.87 | 2005 | 2006 | 2008 | 89 | 0.00 | 50.63 | 3.26 | |
| 13 | Construction of High Level Bridge at Chainpur Block at Tilhatoli to Rangari Charkatoli Path (178.92) and Baridih to Khubsuta Path(223.64) | 7.84 | 04/04/2011 | 2011 | 2013 | 70 | 0.00 | 5.39 | 2.44 | |

Annexure – G - concld.

(Refer Para 3 (xxi) of Notes to Accounts)

Incomplete project aged five years and more

(₹ in crore)

| Sl. No. | Name of the Project/Works | Estimated Cost of work | Date of Sanction | Year of Commencement of Work | Target year of Completion | Physical Progress of Works (in per cent) | Expenditure during the year | Progressive expenditure to the end of the Year | Pending Payment | Revised cost, if any/ date of revision |
|---------|--|------------------------|------------------|------------------------------|---------------------------|--|-----------------------------|--|-----------------|--|
| 14 | U-(2) Construction of OR-43 Distributary from K.m 0.00 to K.m 9.543 (Ex. K.m 93.832) of C.L.M.C. | 10.51 | 02/12/2009 | 2010 | 2012 | 77 | 0.00 | 4.16 | 0.00 | |
| 15 | Construction of WBM Road from Km. 7.300 to 16.24 of C.L.M.C. | 1.85 | 10/12/2010 | 2011 | 2011 | 63 | 0.13 | 0.13 | 0.91 | |
| 16 | Earth work & lining work from KM 0.00 to 12.22 of K.R.M.C | 45.98 | 08/11/2011 | 2012 | 2014 | 86 | 1.35 | 40.69 | 0.01 | 45.98 |
| 17 | Preparation of Details Project Report (DPR) from km. 78.00 to 127.88 of C.L.M.C. (U. Distribution) | 7.94 | 07/11/2013 | 2014 | 2014 | 91 | 0.00 | 8.42 | 0.89 | |
| 18 | L-Earth Construction of WBM Metal Service Road from 64.94 to km. 94.20 of C.L.M.C. Triveni | 7.90 | 27/12/2010 | 2011 | 2013 | 98 | 0.00 | 3.45 | 0.30 | |
| 19 | Making leak proof of aqueduct at km. 59.878 of Chandil left main canal and maintaining the structure as leak proof for period of further 10 years. | 1.12 | 16/07/2013 | 2013 | 2014 | 43 | 0.06 | 0.06 | 0.63 | |

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