

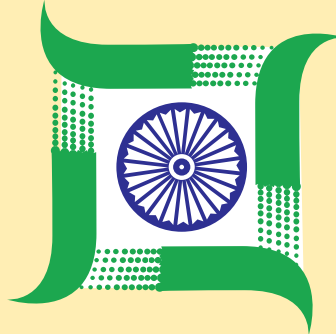


सत्यमेव जयते

Finance Accounts (Volume - I) 2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



झारखण्ड सरकार

Government of Jharkhand

FINANCE ACCOUNTS

(Volume - I)

2017-18

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 2018 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 note (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 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 2017-18.

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 2018.

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 ₹ 1,209 crore from Government accounts against 335 Abstract Contingent (AC) bills during the financial year 2017-18 but did not submit 307 Detailed Contingent (DC) bills amounting to ₹ 602 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹ 602 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 2017-18.

In addition to this, 18,261 AC bills amounting to ₹ 4,739 crore drawn up to 2016-17 were also outstanding as on 31 March 2018. Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance etc.

2. During the year 2017-18, 5,019 Utilisation Certificates amounting to ₹ 17,481 crore, which had become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by nineteen departments. Therefore, there is no assurance that the amount of ₹ 17,481 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, 16,372 UCs involving ₹ 21,430 crore due for submission upto 2016-17 were also outstanding as on 31 March 2018. Thus, a total of 21,391 UCs involving ₹ 38,912 crore were due for submission as of March 2018.

3. Government has not made contribution of ₹ 334.13 crore to the Sinking Fund for Amortisation of Loans during the financial year 2017-18 and has deferred its current year liability to future years, which has impact of understating the fiscal deficit to that extent.

4. State Disaster Response Fund (SDRF) is an interest bearing fund and the liability of the interest payment rests with the State Government. Government did not make mandatory investment of SDRF balance of ₹ 1,259.21 crore (as on 1 April 2017) in violation of Scheme guidelines. Further, the interest of ₹ 101.74 crore for the year 2017-18 (at the rate of 8.08 *per cent* – average interest rate on Over Draft) had not been paid by the State Government. Consequently, the Revenue Expenditure of the State Government has been understated by ₹ 101.74 crore.

Date : 31st July, 2019
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 2017-18 is ₹ 500.00 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.

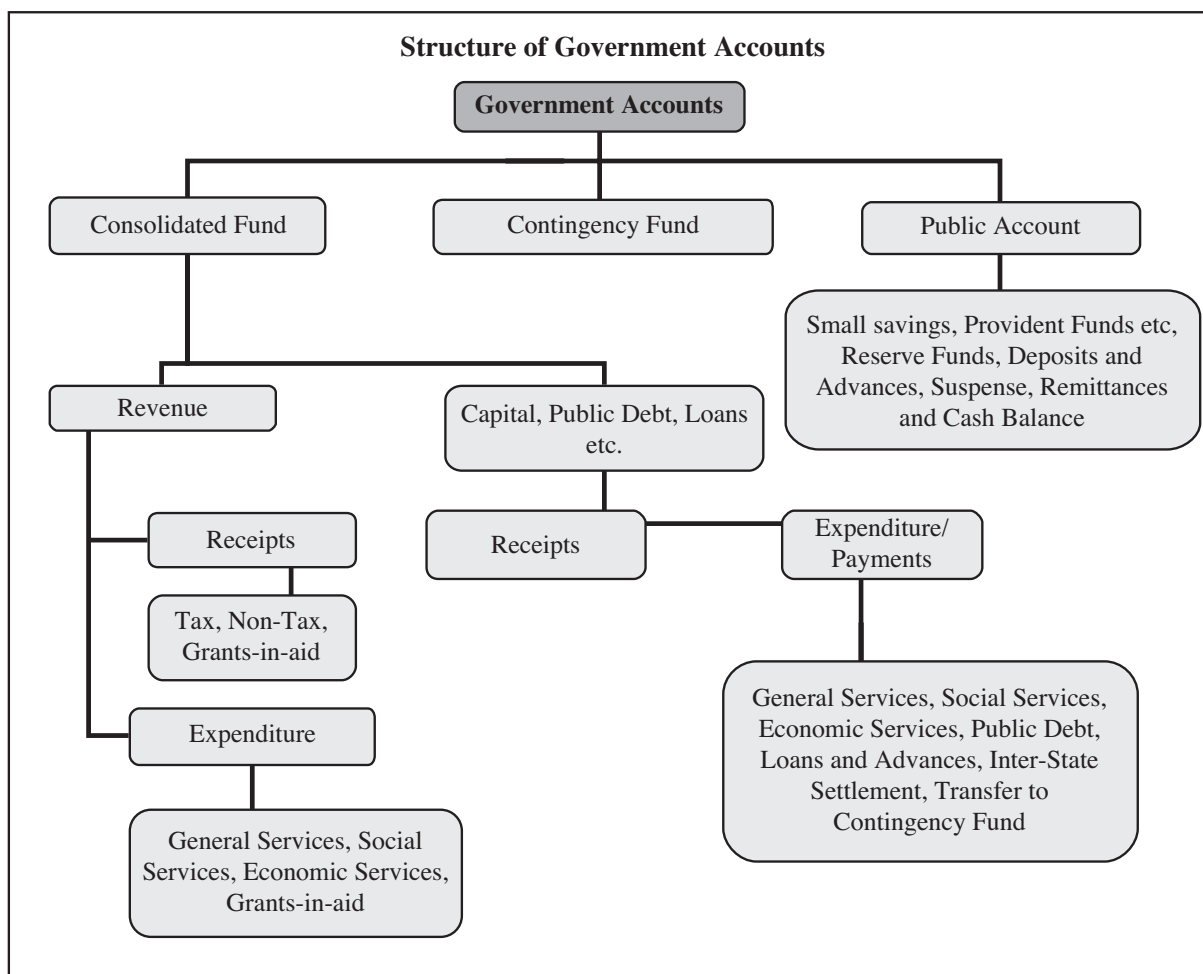
3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, 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 2018**)

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	<i>Reference (Serial no.)</i>		As at 31 March 2017	As at 31 March 2018
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances		21	0.00	0.00
(ii) Departmental Balances		21	6.37	37.90
(iii) Permanent Imprest		21	0.13	0.13
(iv) Cash Balance Investments		21	14,39.09	3,54.56
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 2(v)	21	5,02.26	(-)2,42.16
(vi) Investments from Earmarked Funds ²		22	0.00	0.00
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para 3(vi)	8, 16, 19	1,83.11	2,75.15
(ii) Other Capital Expenditure		5, 16	5,48,50.87	6,66,86.45
(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	1,74,82.71	1,92,91.97
Advances with departmental officers		21	4.94	5.78

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".

1. STATEMENT OF FINANCIAL POSITION - contd.

Assets ¹	<i>Reference (Serial no.)</i>		As at 31 March 2017	As at 31 March 2018
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
Suspense and Miscellaneous Balances³		21	0.00	1,32.14
Remittance Balances	Para 3(ix)	12, 21	52.80	0.00
Cumulative excess of expenditure over receipts			0.00	0.00
Total			7,45,22.28	8,65,41.92

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

³ 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 - conclud.

Liabilities	Reference (Serial no.)		As at 31 March 2017	As at 31 March 2018
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt		6, 17	4,86,82.31	5,37,99.09
(ii) Loans and Advances from Central Government-				
(a) Non-Plan Loans	Para 3(xiv)	6, 17	19.37	17.57
(b) Loans for State Plan Schemes	Para 3(xiv)	6, 17	21,42.91	22,15.29
(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	10,75.67	11,42.18
(ii) Deposits	Para 3 (viii)(a)	12, 17, 21	1,36,47.49	1,83,69.87
(iii) Reserve Funds	Para 3 (viii)(a)(d)	12, 21, 22	12,59.21	15,51.04
(iv) Remittance Balances		13	0.00	39.67
(v) Suspense and Miscellaneous Balances ⁴	Para 3 (ix)	12, 21	92.07	0.00
Cumulative excess of Receipts over Expenditure⁵			71,03.25	89,07.21
Total			7,45,22.28	8,65,41.92

⁴ Suspense and Miscellaneous Balances do not include Cash Balance Investment Accounts.

⁵ 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	
	2017-18	2016-17	2017-18	2016-17
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	2,02,00.11	1,86,50.66		
(i) Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	1,23,53.44	1,32,99.25	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	1,11,74.51 88,88.99
(ii) Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	78,46.67	53,51.41	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	2,07,13.99 2,02,27.03
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,68.88	1,21.34	Subsidies <i>(Ref. Appendix-II)</i>	14,39.76 18,58.71
Others <i>(Ref. Statement 3)</i>	76,77.79	52,30.07	General services <i>(Ref. Statement 4 & 15)</i>	1,19,80.10 94,88.04
			Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	46,61.68 41,72.25
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	59,13.24 41,35.29
			Others <i>(Ref. Statement 4-B)</i>	14,05.18 11,80.50

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		
	2017-18	2016-17	2017-18	2016-17	
	(₹ in crore)		(₹ in crore)		
			Social services	45,85.75	36,13.32
			<i>(Ref. Statement 4-A & 15)</i>		
Share of Union Taxes/ Duties	2,11,43.63	1,91,41.92	Economic services	10,57.96	10,12.95
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>		
Grants from Central Government	1,14,12.29	92,61.35	Compensation and assignment to Local Bodies and PRI	0.00	0.00
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>		
Total Revenue Receipts	5,27,56.03	4,70,53.93	Total Revenue Expenditure	5,09,52.07	4,50,89.04
Revenue Deficit	0.00	0.00	Revenue Surplus	18,03.96	19,64.89
			Section-B : Capital		
Capital Receipts	25.09	0.00	Capital Expenditure³		
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A, 4-B & 16)</i>		
			General Services	8,07.12	5,89.61
			<i>(Ref. Statement 4-A & 16)</i>		
			Social Services	15,28.06	15,32.02
			<i>(Ref. Statement 4-A & 16)</i>		
			Economic Services	96,17.53	87,39.05
			<i>(Ref. Statement 4-A & 16)</i>		
Total Capital Receipts	25.09	0.00	Total Capital Expenditure	1,19,52.71	1,08,60.68
Recoveries of Loans and Advances	42.41	38.45	Loans and Advances disbursed		
<i>(Ref. Statement 3, 7 & 18)</i>			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Social Services	31.70	46.88
			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Economic Services	17,64.38	12,35.72
			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Others	55.59	52.46
			<i>(Ref. Statement 7)</i>		
Total Recoveries of Loans and Advances	42.41	38.45	Total Loans and Advances disbursed	18,51.67	13,35.06

³ Includes ₹ 1,05.00 crore as Grants-in-aid expenditure under Capital Account for the year 2016-17. This will understate "Revenue Deficit" of the Government. It also Includes ₹ 37.91 crore and ₹ 46.36 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' and '5054' respectively for the year 2016-17 and 2017-18.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements		
	2017-18	2016-17	2017-18	2016-17	
	(₹ in crore)		(₹ in crore)		
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>			Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>		
Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 3, 6 & 17)</i>	79,05.24	68,47.13	Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	27,88.46	19,20.39
Loans from Government of India <i>(Ref. Statement 3, 6 & 17)</i>	2,31.61	2,34.29	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	1,61.04	1,57.50
Total Public Debt receipts	81,36.85	70,81.42	Total Public Debt payment	29,49.50	20,77.89
Net of Inter-State Settlement	0.00	0.00	Net of Inter-State Settlement	0.00	0.00
Total Capital Receipts	81,79.26	71,19.87	Total Capital Expenditure	1,67,53.88	1,42,73.63
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	6,09,60.38	5,41,73.80	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	6,77,05.95	5,93,62.67
Deficit in Consolidated Fund	67,45.57	51,88.87	Surplus in Consolidated Fund	0.00	0.00
Part II - Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00	Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements		
	2017-18	2016-17	2017-18	2016-17	
	(₹ in crore)		(₹ in crore)		
Part III - Public Account ⁴					
Small savings <i>(Ref. Statement 21)</i>	10,16.43	8,72.60	Small savings <i>(Ref. Statement 21)</i>	9,49.91	9,94.10
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	4,01.00	4,52.88	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,09.16	70.13
Deposits <i>(Ref. Statement 21)</i>	1,56,51.26	1,07,85.74	Deposits <i>(Ref. Statement 21)</i>	1,09,28.88	57,54.05
Advances <i>(Ref. Statement 21)</i>	3,68.94	3,59.37	Advances <i>(Ref. Statement 21)</i>	3,69.77	3,59.81
Suspense and Miscellaneous ⁵ <i>(Ref. Statement 21)</i>	6,12,10.24	6,51,69.68	Suspense and Miscellaneous ⁵ <i>(Ref. Statement 21)</i>	6,03,81.45	6,45,37.00
Remittances <i>(Ref. Statement 21)</i>	1,05,58.88	92,80.63	Remittances <i>(Ref. Statement 21)</i>	1,04,66.40	93,10.76
Total Receipts Public Account <i>(Ref. Statement 21)</i>	8,92,06.75	8,69,20.90	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	8,32,05.57	8,10,25.85
Deficit in Public Account	0.00	0.00	Surplus in Public Account	60,01.18	58,95.05
Opening Cash Balance	5,02.26	(-)2,03.93	Closing Cash Balance	(-)2,42.16	5,02.26
Increase in cash balance	0.00	7,06.19	Decrease in cash balance	7,44.42	0.00

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 2017	As on 31 March 2018
		(₹ in crore)
(a) General Cash Balance-		
(1) Deposits with Reserve Bank ¹	5,02.26	(-)2,42.16
(2) Investments held in the Cash Balance Investments Accounts	14,39.09	3,54.56
Total - (a)	19,41.35	1,12.40
(b) Other Cash Balances and Investments ² -		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	6.37	37.90
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.13	0.13
(3) Investments of earmarked funds	0.00	0.00
Total - (b)	6.50	38.03
Total (a) and (b)	19,47.85	1,50.43

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 2017-18 advised to the RBI till 10 April 2018.

There was a difference of ₹ 2,19.24 crore (Net Credit) between the figures reflected in the accounts (₹ 2,42.16 crore Credit) and that intimated by Reserve Bank of India (₹ 22.92 crore Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance (July 2018). Discrepancy statement of ₹ 2,17.63 Crore (Credit) for the year 2017-18 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 2017-2018 is given below:-

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 358 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance | 7 |
| (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 | Nil |
- (d) Ways and Means Advance of ₹ 7.65 crore was taken by the State Government and the same amount was repaid during the year 2017-18. The amount was initially credited under the Head 6003-110 when the WMA was taken and deducted at the time of repayment. Hence no amount is shown against WMA. An interest of ₹ 0.21 crore was however paid during the year 2017-18 for WMA taken.
- (e) The investment of ₹ 3,54.56 crore out of the cash balance is in the securities of other State Governments. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹ 78.56 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	
	2017-2018	2016-2017
I. REVENUE RECEIPTS		
		<i>(₹ in crore)</i>
A. Tax Revenue	3,34,97.07	3,24,41.17
A. 1 Own Tax revenue	1,23,53.44	1,32,99.25
Taxes on Sales, Trades, etc.	57,14.70	1,05,49.25
State Goods and Services Tax	41,23.88	0.00
State Excise	8,40.81	9,61.68
Taxes on Vehicles	7,78.37	6,81.52
Stamps and Registration fees	4,69.34	6,07.01
Taxes and Duties on Electricity	1,83.50	1,51.89
Land Revenue	1,56.01	2,40.25
Other Taxes on Income and Expenditure	73.98	67.70
Other Taxes and Duties on Commodities and Services	12.82	39.94
Taxes on Agriculture income	0.02	0.00
Hotel Receipt	0.01	0.00
Taxes on Goods and Passengers	0.00	0.01
A. 2 Share of net proceeds of Taxes	2,11,43.63	1,91,41.92
Corporation Tax	64,74.67	61,34.84
Taxes on Income other than Corporation Tax	54,67.42	42,63.73
Service Tax	24,03.90	30,76.78
Union Excise Duties	22,30.40	30,13.47
Integrated Goods and Services Tax	21,34.44	0.00
Customs	21,33.80	26,38.98
Central Goods and Services Tax	2,99.20	0.00
Other Taxes on Income and Expenditure	0.00	0.00
Other Taxes and Duties on Commodities and Services	(-)0.01	0.07
Taxes on Wealth	(-)0.19	14.05
Total A	3,34,97.07	3,24,41.17

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

Description	Actuals	
	2017-2018	2016-2017
I. REVENUE RECEIPTS - contd.		
	<i>(₹ in crore)</i>	
B. Non-Tax Revenue	78,46.67	53,51.41
Non-ferrous Mining and Metallurgical Industries	59,41.36	40,94.25
Other Administrative Services	2,18.16	3,17.53
Other Social Services	1,91.83	24.09
Interest Receipts	1,68.88	1,21.34
Crop Husbandry	1,66.19	5.89
Medium Irrigation	1,42.69	57.77
Social Security and Welfare	1,35.78	36.79
Major Irrigation	1,31.46	21.02
Urban Development	1,21.83	1,44.20
Labour and Employment	87.63	85.77
Other Rural Development Programme	83.40	43.17
Miscellaneous General Services	79.41	85.46
Water Supply and Sanitation	77.09	12.09
Roads and Bridges	73.37	1,14.63
Police	51.47	24.48
Housing	24.56	23.58
Education, Sports, Art and Culture	19.46	21.10
Civil Supplies	14.67	3.90
Public Works	14.30	26.09
Medical and Public Health	14.22	20.53
Other General Economic Services	12.37	8.82
Animal Husbandry	10.57	3.49
Fisheries	9.52	5.56
Jails	6.32	5.28

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

Description	Actuals	
	2017-2018	2016-2017
I. REVENUE RECEIPTS - conclud.		
	<i>(₹ in crore)</i>	
Civil Aviation	6.02	0.03
Public Service Commission	5.96	4.47
Power	5.61	6.43
Contribution and Recoveries towards Pension and other Retirement Benefits	4.77	2.79
Minor Irrigation	4.63	5.01
Village and Small Industries	4.45	13.01
Forestry and Wild Life	4.44	4.48
Stationery and Printing	4.31	0.00
Dairy Development	3.32	2.31
Co-operation	2.37	2.82
Industries	1.14	0.02
Tourism	1.07	2.82
Other Agricultural Programme	1.06	0.34
Information and Publicity	0.63	0.03
Other industries	0.21	0.00
Other Fiscal Services	0.11	0.00
Family Welfare	0.01	0.02
Road Transport	0.01	0.00
Land Reforms	0.01	0.00
Dividend and Profit	0.00	0.00
Total B	78,46.67	53,51.41

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

Description	Actuals	
	2017-2018	2016-2017
II. GRANTS FROM GOVERNMENT OF INDIA		
	<i>(₹ in crore)</i>	
C. Grants-in-aid from Central Government	1,14,12.29	92,61.35
C. 1 Non-Plan Grants	0.00	18,75.29
Grants under the proviso to Article 275 (1) of the Constitution	0.00	13,14.80
Grants towards contribution to State Disaster Response Fund	0.00	2,86.50
Other Grants	0.00	2,73.99
C. 2 Grants for State/Union Territory Plan Schemes	0.00	67,92.89
Block Grants (including externally aided project)	0.00	6,08.61
Grants under the proviso to Article 275 (1) of the Constitution	0.00	1,93.10
Grant for Central Road Fund	0.00	1,10.55
Other Grants	0.00	58,80.63
C. 3 Grants for Central Plan Schemes	0.00	78.01
C. 4 Grants for Centrally Sponsored Plan Schemes	0.00	5,15.16
C. 5 Centrally Sponsored Schemes	79,85.24	0.00
C. 6 Finance Commission Grants	15,83.03	0.00
C. 7 Other Transfer/Grants to States	18,44.02	0.00
Grants under Proviso to Article 275(1) of the Constitution	54.71	0.00
Grants for Central Road Fund	1,09.14	0.00
Compensation for loss of revenue arising out of implementation of GST	12,65.00	0.00
Compensation to State Govt. For Revenue loss due to phasing out of the Central Sales Tax (CST)	2,74.90	0.00
Other Grants	1,40.27	0.00
Total C	1,14,12.29	92,61.35
Total Revenue Receipts (A+B+C)	5,27,56.03	4,70,53.93

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

Description	Actuals	
	2017-2018	2016-2017
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
	<i>(₹ in crore)</i>	
D. Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	25.09	0.00
Total D	25.09	0.00
E. Public Debts Receipts	81,36.85	70,81.42
E. 1 Internal Debt of the State Government	79,05.24	68,47.13
Market Loans	59,99.65	51,54.00
Loans from the National Bank for Agricultural and Rural Development	16,00.00	14,16.46
Loans from National Co-operative Development Corporation	0.00	24.56
Loans from other Institutions	3,05.59	2,52.11
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	2,31.61	2,34.29
Non-Plan Loans	0.00	0.00
Loans for State Plan Schemes	2,31.61	2,34.29
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Total E	81,36.85	70,81.42
F. Loans and Advances by State Government (Recoveries) ¹	42.41	38.45
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	6,09,60.38	5,41,73.80

¹Details 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	80.91	0.00	0.00	80.91
President, Vice President/ Governor/ Administrator of Union Territories	8.26	0.00	0.00	8.26
Council of Ministers	16.26	0.00	0.00	16.26
Administration of Justice	3,74.63	0.00	0.00	3,74.63
Elections	62.84	0.00	0.00	62.84
A.2 Fiscal Services				
Land Revenue	3,11.97	0.00	0.00	3,11.97
Stamps and Registration	27.34	0.00	0.00	27.34
State Excise	19.72	0.00	0.00	19.72
Taxes on Sales, Trade etc.	62.58	0.00	0.00	62.58
Taxes on Vehicles	7.46	0.00	0.00	7.46
Other Taxes and Duties on Commodities and Services	1.53	0.00	0.00	1.53
Other Fiscal Services	2.30	56.01	0.00	58.31
Interest Payments	46,61.68	0.00	0.00	46,61.68
A.3 Administrative Services				
Public Service Commission	11.16	0.00	0.00	11.16
Secretariat-General Services	97.24	0.00	0.00	97.24
District Administration	4,70.56	0.00	0.00	4,70.56
Treasury and Accounts Administration	14.11	0.00	0.00	14.11
Police	39,56.45	3,71.97	0.00	43,28.42
Jails	1,44.54	0.00	0.00	1,44.54
Stationery and Printing	1.71	0.00	0.00	1.71
Public Works	1,42.88	3,78.41	0.00	5,21.29
Other Administrative Services	1,64.43	0.72	0.00	1,65.15
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	59,13.24	0.00	0.00	59,13.24
Miscellaneous General Services	4.53	0.00	0.00	4.53
Total General Services	1,65,58.33	8,07.11	0.00	1,73,65.44

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
				<i>(₹ in crore)</i>
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	75,16.72	3,60.27	0.00	78,76.99
Technical Education	3,80.33	0.00	0.00	3,80.33
Sports and Youth Services	49.50	0.00	0.00	49.50
Art and Culture	19.19	0.00	0.00	19.19
B.2 Health and Family Welfare				
Medical and Public Health	24,58.17	3,09.49	0.00	27,67.66
Family Welfare	90.54	0.00	0.00	90.54
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	17,61.78	3,32.26	0.00	20,94.04
Housing	12.38	1,59.94	2.00	1,74.32
Urban Development	29,09.60	40.00	29.70	29,79.30
B.4 Information and Broadcasting				
Information and Publicity	1,85.66	10.90	0.00	1,96.56
B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10,84.97	2,65.29	0.00	13,50.26
B.6 Labour and Labour Welfare				
Labour and Employment	1,10.90	0.00	0.00	1,10.90
B.7 Social Welfare and Nutrition				
Social Security and Welfare	20,36.45	16.53	0.00	20,52.98
Nutrition	5,15.15	0.00	0.00	5,15.15
Relief on Account of Natural Calamities	4,12.02	0.00	0.00	4,12.02
B.8 Others				
Other Social Services	0.66	33.39	0.00	34.05
Secretariat-Social Services	30.95	0.00	0.00	30.95
Total Social Services	1,95,74.97	15,28.07	31.70	2,11,34.74

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
				<i>(₹ in crore)</i>
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	5,32.84	36.55	0.00	5,69.39
Soil and Water Conservation	1,13.15	2,99.16	0.00	4,12.31
Animal Husbandry	2,13.20	9.10	0.00	2,22.30
Dairy Development	1,75.47	11.05	0.00	1,86.52
Fisheries	57.21	43.81	0.00	1,01.02
Forestry and Wild life	5,85.41	0.00	0.00	5,85.41
Food, Storage and Warehousing	0.00	26.54	0.00	26.54
Agricultural Research and Education	1,85.25	0.00	0.00	1,85.25
Co-operation	1,51.63	1,81.12	0.20	3,32.95
Other Agricultural Programmes	2.69	0.00	0.00	2.69
C.2 Rural Development				
Special Programmes for Rural Development	6,33.04	0.00	0.00	6,33.04
Rural Employment	24,52.03	0.00	0.00	24,52.03
Other Rural Development Programmes	29,59.81	20,92.79	3.51	50,56.11
C.3 Irrigation and Flood Control				
Major Irrigation	1,59.20	5,78.06	0.00	7,37.26
Medium Irrigation	1,49.90	6,42.69	0.00	7,92.59
Minor Irrigation	83.13	4,59.09	0.00	5,42.22
Command Area Development	5.96	0.00	0.00	5.96
Flood Control and Drainage	0.00	9.31	0.00	9.31
C.4 Energy				
Power	42,91.22	0.00	17,60.67	60,51.89
New and Renewable Energy	2,38.89	0.00	0.00	2,38.89
C.5 Industry and Minerals				
Village and Small Industries	97.52	0.00	0.00	97.52
Industries	1,32.96	6.00	0.00	1,38.96
Non-Ferrous Mining and Metallurgical Industries	34.34	0.00	0.00	34.34
Other Outlays on Industries and Minerals	0.00	9.50	0.00	9.50

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	4.77	88.27	0.00	93.04
Roads and Bridges	2,84.14	50,36.91	0.00	53,21.05
Road Transport	0.06	11.58	0.00	11.64
Other Transport Services	2,41.96	5.00	0.00	2,46.96
C.7 General Economic Services				
Secretariat-Economic Services	52.62	0.00	0.00	52.62
Tourism	44.89	71.00	0.00	1,15.89
Census Surveys and Statistics	21.26	0.00	0.00	21.26
Investments in General Financial and Trading Institutions	0.00	0.00	0.00	0.00
Civil Supplies	9,11.09	0.00	0.00	9,11.09
Other General Economic Services	3.13	0.00	0.00	3.13
Total Economic Services	1,48,18.77	96,17.53	17,64.38	2,62,00.68

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	55.59	55.59
F. Public Debt				
Internal Debt of the State Government	0.00	27,88.46	0.00	27,88.46
Loans and Advances from the Central Government	0.00	1,61.04	0.00	1,61.04
G. Inter-State Settlement				
Inter-State Settlement	0.00	0.00	0.00	0.00
Total Loans, Grants-in-aid and Contributions	0.00	29,49.50	55.59	30,05.09
Total Consolidated Fund Expenditure	5,09,52.07	1,49,02.21	18,51.67	6,77,05.95

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

Object of Expenditure	2015-16			2016-17			2017-18		
	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	81,77.92	40.54	82,18.46	88,88.99	37.91	89,26.90	1,11,74.50	46.36	1,12,20.86
2 Grants-in-aid (Non-Salary)	89,36.12	0.00	89,36.12	1,17,66.31	0.00	1,17,66.31	1,23,26.11	0.00	1,23,26.11
3 Major works (State Plan)	7.09	71,93.27	72,00.36	1.16	1,00,31.41	1,00,32.57	0.00	1,11,14.84	1,11,14.84
4 Grants-in-aid for Capital assets	40,37.99	0.00	40,37.99	66,76.89	1,00.00	67,76.89	64,41.73	0.00	64,41.73
5 Pensionary Charges ¹	39,90.01	0.00	39,90.01	41,35.29	0.00	41,35.29	59,13.24	0.00	59,13.24
6 Interest Payments	33,20.08	0.00	33,20.08	41,72.25	0.00	41,72.25	46,61.68	0.00	46,61.68
7 Grants-in-aid (Salary)	19,08.67	8.15	19,16.82	17,83.83	5.00	17,88.83	19,46.15	0.00	19,46.15
8 Repayment of borrowings	0.00	22,45.93	22,45.93	0.00	20,77.88	20,77.88	0.00	29,49.50	29,49.50
9 Supplies and Materials	19,02.98	22.22	19,25.20	11,29.97	40.33	11,70.30	8,40.07	68.25	9,08.32
10 Loans and Advances	0.00	74,80.00	74,80.00	0.00	13,35.07	13,35.07	0.00	18,51.67	18,51.67
11 Other expenditure	5,27.55	2,30.79	7,58.34	6,62.20	3,93.91	10,56.11	7,40.11	5,30.51	12,70.62
12 Scholarships/ stipend	6,10.21	9.76	6,19.97	6,42.68	0.00	6,42.68	5,27.82	0.00	5,27.82
13 Lump-sum	2,86.23	1,55.94	4,42.17	1,00.03	1,04.26	2,04.29	1,11.67	71.21	1,82.88
14 Maintenance and repair	4,18.41	1,04.29	5,22.70	4,69.86	0.20	4,70.06	5,60.82	0.10	5,60.92
15 Cash relief	5,12.11	20.08	5,32.19	6,38.78	30.55	6,69.33	15,71.69	17.81	15,89.50
16 Minor Works	6.26	2,94.46	3,00.72	3.07	0.00	3.07	0.00	0.00	0.00
17 Honorarium	2,78.77	0.00	2,78.77	3,10.44	0.00	3,10.44	3,40.97	0.00	3,40.97
18 Subsidies	5,21.56	0.00	5,21.56	18,58.71	0.00	18,58.71	14,39.76	0.00	14,39.76
19 Office expenses	2,41.91	0.45	2,42.36	89.50	0.59	90.09	1,18.99	2.18	1,21.17
20 Contributions	1,12.15	16.96	1,29.11	2,94.27	61.12	3,55.39	3,89.16	51.04	4,40.20
21 Wages	1,73.61	0.00	1,73.61	2,32.18	0.00	2,32.18	2,69.67	0.00	2,69.67
22 Travelling Expenses	1,51.23	0.07	1,51.30	1,55.91	0.09	1,56.00	1,63.92	0.11	1,64.03
23 Professional Services	1,08.60	5.46	1,14.06	2,03.60	11.47	2,15.07	1,52.79	23.59	1,76.38
24 Machinery and Equipment	95.81	6.70	1,02.51	1,22.23	2.68	1,24.91	1,48.50	0.84	1,49.34
25 Medical Store Supply	84.12	0.00	84.12	24.13	0.00	24.13	26.80	0.00	26.80
26 Motor-vehicle	80.51	0.34	80.85	82.16	9.19	91.35	90.62	10.53	1,01.15
27 Contractual Allowances	83.80	0.15	83.95	1,03.60	0.15	1,03.75	1,77.07	0.14	1,77.21
28 Electricity Expenditure	58.81	0.06	58.87	50.33	0.02	50.35	61.24	0.02	61.26
29 Uniform	38.66	0.05	38.71	32.56	0.03	32.59	37.30	0.05	37.35
30 Cost of Ration	42.64	0.03	42.67	42.40	0.00	42.40	40.21	0.00	40.21

¹ Includes ₹ 13.62 crore and ₹ 2,00.00 crore paid as pensionary liabilities to Bihar under major head "2071 Pension and Retirement Benefits" during 2016-17 and 2017-18 respectively.

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

Object of Expenditure	2015-16			2016-17			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
B. EXPENDITURE BY NATURE- conclud.									
(₹ in crore)									
31 Advertising and Publicity	71.53	0.34	71.87	98.32	0.50	98.82	1,43.86	0.09	1,43.95
32 Training Allowance	7.85	1.99	9.84	7.51	1.74	9.25	10.05	1.78	11.83
33 Approval Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Other Administrative expenses	26.06	0.11	26.17	28.95	0.43	29.38	12.74	1.26	14.00
35 Seminar, Exhibition and Publicity	24.78	0.03	24.81	62.08	0.54	62.62	96.79	0.77	97.56
36 Central Share	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 State share of Central Sponsored Scheme	18.73	0.00	18.73	55.75	0.00	55.75	3,20.70	0.00	3,20.70
38 Information, Communication and Transmission (ITC) Services	1,01.55	0.00	1,01.55	96.40	0.00	96.40	81.77	0.07	81.84
39 Expenditure on training	54.35	0.00	54.35	60.56	3.04	63.60	35.71	1.77	37.48
40 Share of taxes/ duties/ Rent, Rates, Taxes	1.55	0.00	1.55	26.31	0.45	26.76	43.74	0.26	44.00
41 Purchase of new motor-vehicle	8.78	45.63	54.41	21.80	23.84	45.64	8.99	1.60	10.59
42 Others (Includes expenditure less than ₹ 10 crore under each object head)	35.85	0.65	36.50	28.16	1.23	29.39	34.29	7.53	41.82
Gross Expenditure	3,70,64.84	1,78,84.45	5,49,49.29	4,51,59.17	1,42,73.63	5,94,32.80	5,10,61.23	1,67,53.88	6,78,15.11
Deduct- Recoveries	5,12.01	0.00	5,12.01	70.13	0.00	70.13	1,09.16	0.00	1,09.16
Net Expenditure	3,65,52.83	1,78,84.45	5,44,37.28	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. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure ending 2016-17	Expenditure during 2017-18	Progressive expenditure ending 2017-18	Increase (+) / Decrease (-) in per cent during the year 2017-18
		3	4	5	6	7
1	2	3	4	5	6	7
		(₹ in crore)				
A-	Capital Account of General Services					
4047-	Capital Outlay on Other Fiscal Services	36.54	84.31	56.01	1,40.32	53.28
4055-	Capital Outlay on Police	1,88.68	12,30.11	3,71.97	16,02.08	97.14
4059-	Capital Outlay on Public Works	3,64.21	13,49.11	3,78.41	17,27.52	3.90
4070-	Capital Outlay on Other Administrative Services	0.18	83.16	0.72	83.88	300.00
	Total - A - Capital Account of General Services	5,89.61	27,46.69	8,07.11	35,53.80	36.89
B-	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202-	Capital Outlay on Education, Sports, Art and Culture	2,53.50	19,05.10	3,60.27	22,65.37	42.12
	Total (a) Capital Account of Education, Sports, Art and Culture	2,53.50	19,05.10	3,60.27	22,65.37	42.12
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Family Welfare	5,11.55	23,56.78	3,09.49	26,66.27	(-)39.50
	Total (b) Capital Account of Health and Family Welfare	5,11.55	23,56.78	3,09.49	26,66.27	(-)39.50

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 2017-18
		2016-17	2016-17	2017-18	2017-18	
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
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	2,20.97	32,43.69	3,32.26	35,75.95	50.36
4216-	Capital Outlay on Housing	84.75	3,77.46	1,59.94	5,37.40	88.72
4217-	Capital Outlay on Urban Development	49.00	13,08.95	40.00	13,48.95	(-)18.37
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	3,54.72	49,30.10	5,32.20	54,62.30	50.03
(d)	Capital Account of Information and Publicity					
4220-	Capital Outlay on Information and Publicity	8.85	9.85	10.90	20.75	23.16
	Total (d) Capital Account of Information and Publicity	8.85	9.85	10.90	20.75	23.16
(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	2,64.04	18,03.38	2,65.29	20,68.67	0.47
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,64.04	18,03.38	2,65.29	20,68.67	0.47

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
		2016-17	2016-17	2017-18	2017-18	the year 2017-18
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
B-	Capital Account of Social Services – conclud.					
(g)	Capital Account of Social Welfare and Nutrition					
4235-	Capital Outlay on Social Security and Welfare	1,16.96	5,78.78	16.53	5,95.31	(-)85.87
	Total (g) Capital Account of Social Welfare and Nutrition	1,16.96	5,78.78	16.53	5,95.31	(-)85.87
(h)	Capital Account of Other Social Welfare Services					
4250-	Capital Outlay on Other Social Welfare Services	22.40	75.27	33.39	1,08.66	49.06
	Total (h) Capital Account of Other Social Welfare Services	22.40	75.27	33.39	1,08.66	49.06
	Total - B - Capital Account of Social Services	15,32.02	1,16,59.26	15,28.07	1,31,87.33	(-)0.26
C-	Capital Account of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry	7.40	60.63	36.55	97.18	393.92
4402-	Capital Outlay on Soil and Water Conservation	4,28.01	4,97.84	2,99.16	7,97.00	(-)30.10
4403-	Capital Outlay on Animal Husbandry	12.03	32.31	9.10	41.41	(-)24.36

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 2017-18
		2016-17	2016-17	2017-18	2017-18	
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	9.48	42.01	11.05	53.06	16.56
4405-	Capital Outlay on Fisheries	51.06	1,24.23	43.81	1,68.04	(-)14.20
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	50.71	83.34	26.54	1,09.88	(-)47.66
4425-	Capital Outlay on Co-operation	10.62	67.58	1,81.12	2,48.70	1605.46
	Total (a) Capital Account of Agriculture and Allied Activities	5,69.31	9,37.24	6,07.33	15,44.57	6.68
(b)	Capital Account of Rural Development					
4515-	Capital Outlay on Other Rural Development Programmes	20,74.57	1,30,69.01	20,92.79	1,51,61.80	0.88
	Total (b) Capital Account of Rural Development	20,74.57	1,30,69.01	20,92.79	1,51,61.80	0.88
(d)	Capital Account of Irrigation and Flood Control					
4700-	Capital Outlay on Major Irrigation	7,12.52	29,46.40	5,78.06	35,24.46	(-)18.87
4701-	Capital Outlay on Medium Irrigation	3,93.08	27,48.04	6,42.69	33,90.73	63.50

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 2017-18
		2016-17	2016-17	2017-18	2017-18	
1	2	3	4	5	6	7
C- Capital Account of Economic Services – contd.						
(d)	Capital Account of Irrigation and Flood Control - Concl'd.					
4702-	Capital Outlay on Minor Irrigation	3,89.80	16,43.81	4,59.09	21,02.90	17.78
4711-	Capital Outlay on Flood Control Projects	15.51	1,63.35	9.31	1,72.66	(-39.97)
	Total (d) Capital Account of Irrigation and Flood Control	15,10.91	75,01.60	16,89.15	91,90.75	11.80
(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	0.00	0.00	9.50	9.50	100.00
4885-	Other Capital Outlay on Industries and Minerals	5.00	14.00	6.00	20.00	20.00
	Total (f) Capital Account of Industry and Minerals	5.00	21.38	15.50	36.88	210.00

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 2017-18
		2016-17	2016-17	2017-18	2017-18	
1	2	3	4	5	6	7
(₹ in crore)						
C-	Capital Account of Economic Services – Concltd.					
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	2,03.13	4,34.86	88.27	5,23.13	(-)-56.55
5054-	Capital Outlay on Roads and Bridges	42,92.34	1,73,68.32	50,36.91	2,24,05.23	17.35
5055-	Capital Outlay on Road Transport	9.52	70.26	11.58	81.84	21.64
5075-	Capital Outlay on Other Transport Services	0.00	6,20.83	5.00	6,25.83	100.00
	Total (g) Capital Account of Transport	45,04.99	1,84,94.27	51,41.76	2,36,36.03	14.13
(j)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	74.27	3,53.52	71.00	4,24.52	(-)-4.40
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	0.00	45.78	0.00
	Total (j) Capital Account of General Economic Services	74.27	4,01.30	71.00	4,72.30	(-)-4.40
	Total - C - Capital Account of Economic Services	87,39.05	4,06,28.03	96,17.53	5,02,45.56	10.05
	Grand Total	1,08,60.68	5,50,33.98	1,19,52.71	6,69,86.69	10.05

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 2017-18, Government invested ₹ 56.04 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 2015-16, 2016-17 and 2017-18 were ₹ 2,61.71 crore, ₹ 3,20.83 crore and ₹ 3,76.87 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)
2015-16	0.47
2016-17	0.00
2017-18	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 2018).					

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	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	4,86,82.31	79,05.24	27,88.46	5,37,99.09	51,16.78	10.51
Market Loans	2,82,80.28	59,99.65	11,92.18	3,30,87.75	48,07.47	17.00
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	49,79.34	19,05.59	8,50.33	60,34.60	10,55.26	21.19
Special Securities issued to National Small Savings Fund	98,28.83	0.00	7,45.95	90,82.88	(-)7,45.95	(-)7.59
Other Loans	35.79	0.00	0.00	35.79	0.00	0.05
6004 Loans and Advances from the Central Government	21,62.29	2,31.61	1,61.04	22,32.86	70.57	3.26
01 Non-Plan Loans	19.37	0.00	1.80	17.57	(-)1.80	(-)9.29
02 Loans for State/ Union Territory Plan Schemes	21,42.92	2,31.61	1,59.24	22,15.29	72.37	3.38
Total A- Public Debt	5,08,44.60	81,36.85	29,49.50	5,60,31.95	51,87.35	10.20

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

² Ways and Means Advance of ₹ 7.65 crore was taken by the State Government and the same amount was repaid during the year 2017-18. The amount was initially credited under the Head 6003-110 when the WMA was taken and deducted 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 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
<i>(₹ in crore)</i>						
Public Accounts						
Small Savings, Provident Funds etc.	10,75.67	10,16.42	9,49.91	11,42.18	66.51	6.18
Reserve funds bearing Interest	12,59.21	4,01.00	1,09.16	15,51.05	2,91.84	23.18
Reserve funds not bearing Interest ³	0.00	0.00	0.00	0.00	0.00	0.00
Deposits bearing Interest	9.70	3,86.30	3,82.47	13.53	3.83	39.48
Deposits not bearing Interest	1,36,37.78	1,52,64.96	1,05,46.41	1,83,56.33	47,18.55	34.60
Total B- Other Liabilities	1,59,82.36	1,70,68.68	1,19,87.95	2,10,63.09	50,80.73	31.79
Total Public Debt and Other Liabilities	6,68,26.96	2,52,05.53	1,49,37.45	7,70,95.04	1,02,68.08	15.37
Total B- Other Liabilities					50,80.73	27.32
Total Public Debt and Other Liabilities					1,02,68.08	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 70 State Development/ Stocks Loans/ Stocks upto 2017-2018 (Balance on 31 March 2018 was ₹3,30,87.75 crore).
- (ii) No arrangement has been made for amortization of other bonds and loans.
- (iii) No information from the State Government has been received regarding creation of Guarantee Redemption Fund during the year 2017-2018.

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 2017-18. However ₹ 7,45.95 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 90,82.88 crore which was 16.21 per cent of the total Public Debt of the State Government as on 31 March 2018.

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

(a) Loans and Advances from GOI :- ₹ 2,31.61 crore was received from Government of India as loans and the State Government repaid ₹ 1,61.04 crore. Interest of ₹ 116.18 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, 9 (nine) Jharkhand State Development Loans was raised as follows :-

Sl. No.	Amount of Loan (₹ in Crore)	Rate of Interest	Redemption period	
			Month	Year
1	10,00.00	7.27	June	2027
2	5,09.65	7.43	September	2032
3	10,00.00	7.49	September	2032
4	10,00.00	7.62	October	2032
5	5,00.00	7.67	November	2032
6	5,00.00	7.68	December	2032
7	4,90.00	7.79	December	2032
8	5,00.00	7.90	January	2033
9	5,00.00	8.08	February	2033

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 2016-17 and 2017-18 were as shown below:-

Nature of Transactions	2017-2018	2016-2017	Net Increase (+) / Decrease (-) during the year
	<i>(₹ in crore)</i>		
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	5,71,74.12	5,31,89.18	39,84.94
(b) Other obligations	1,99,20.92	1,36,37.78	62,83.14
Total (i)	7,70,95.04	6,68,26.96	1,02,68.08
(ii) Interest paid by Government :			
(a) On Public Debt and Small Savings, Provident Funds etc.	46,59.91	41,65.01	4,94.90
(b) On other obligations	1.77	7.25	(-)5.48
Total (ii)	46,61.68	41,72.26	4,89.42
(iii) Deduct :			
(a) Interest received on loans and advances given by Government	90.32	4.33	85.99
(b) Interest realised on investment of cash balances	78.56	1,17.01	(-)38.45
Total (iii)	1,68.88	1,21.34	47.54
(iv) Net interest charges	44,92.80	40,50.92	4,41.88
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	8.84	8.87	(-)0.03
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	8.52	8.61	(-)0.09

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT
Section 1 Summary of Loans and Advances: Loanee Groupwise

1	2	3	4	5	6	7	8
Sectors/ Loanee Groups ¹	Balance as on 1 April 2017 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2018	Net Increase(+) / Decrease(-) during the year	Interest payment during the year
<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	4,48.04 ³	29.70	0.00	0.00	4,77.74	29.70	0.00
(iv) Housing Boards	71.87 ⁴	2.00	0.00	0.00	73.87	2.00	0.00
(v) Others	(-)0.49 ⁵	0.00	0.00	0.00	(-)0.49 ⁶	0.00	0.00
Total- Social Services	6,73.98	31.70	0.00	0.00	7,05.68	31.70	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 2018)

^{3,4 & 5} Opening Balance have been revised as per details given in Statement 18.

⁶ 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 2018).

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

Section 1 Summary of Loans and Advances: Loanee Groupwise

1	2	3	4	5	6	7	8
Sectors/ Loanee Groups ¹	Balance as on 1 April 2017 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2018	Net Increase(+) / Decrease(-) during the year	Interest payment during the year
(₹ in crore)							
Economic Services							
(i) Panchayati Raj Institutions	13.97	3.51	0.70	0.00	16.78	2.81	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	1,65,98.33	17,60.67	0.00	0.00	1,83,59.00	17,60.67	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	65.20	0.20	0.82	0.00	64.58	(-)0.62	0.00
(vi) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Economic Services	1,67,99.03	17,64.38	1.52	0.00	1,85,61.89	17,62.86	0.00
Loans for Miscellaneous							
(i) Government Servants	10.47	55.59	40.89	0.00	25.17	14.70	0.00
(ii) Loans for Miscellaneous purposes	(-)0.77 ⁷	0.00	0.00	0.00	(-)0.77	0.00	0.00
Total - Loans for Miscellaneous purposes	9.70	55.59	40.89	0.00	24.40	14.70	0.00
Total - Loans and Advances	1,74,82.71	18,51.67	42.41	0.00	1,92,91.97	18,09.26	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 2018).

⁷ 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 2018).

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 2017	Disbursement during the year	Repayment during the year	Write off irrecoverable loans and advances	Balance on 31 March 2018	Net Increase(+) / Decrease(-) during the year	Interest Payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Loans for Social Services	6,73.98	31.70	0.00	0.00	7,05.68	31.70	0.00
Loans for Economic Services	1,67,99.03	17,64.38	1.52	0.00	1,85,61.89	17,62.86	0.00
Loans to Government Servants	9.70	55.59	40.89	0.00	24.40	14.70	0.00
Total	1,74,82.71	18,51.67	42.41	0.00	1,92,91.97	18,09.26	0.00

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 2018
1	2	3	4	5	6
<i>(₹ in crore)</i>					
(i) Loans for Social Services:-					
Water Supply and Sanitation					
Adityapur Notified Area Committee	0.59	3.75	4.34	2005-06	6.42
Basukinath Notified Area Committee	0.16	2.40	2.56	2005-06	2.88
Bokaro Municipalities	0.63	5.94	6.57	2006-07	6.64
Bundu Notified Area Committee	0.27	3.00	3.27	2006-07	3.76
Chaibasa Municipalities	0.31	3.05	3.36	2006-07	5.08
Chakradharpur Municipalities	0.31	4.20	4.51	2006-07	5.08
Chhatatand Notified Area Committee	0.04	0.07	0.11	2006-07	1.92
Chakulia Notified Area Committee	0.23	2.65	2.88	2006-07	3.44
Chas Municipalities	1.28	3.34	4.62	2006-07	12.84
Chatra Municipalities	1.37	2.45	3.82	2006-07	13.56
Chhattarpur Notified Area Committee	0.24	2.40	2.64	2006-07	3.52
Chirkunda Notified Area Committee	0.77	2.43	3.20	2006-07	7.76
Daltanganj Municipalities	1.62	6.41	8.03	2006-07	15.04
Deoghar Municipalities	0.89	5.68	6.57	2006-07	8.72
Dhanbad Municipalities	0.97	6.79	7.76	2006-07	9.36

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

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

Loanee entity	1	2	3	4	5	6
Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018		
(₹ in crore)						
Dumka Municipalities	1.03	6.90	7.93	2006-07	9.84	
Phusro Notified Area Committee	0.69	3.28	3.97	2006-07	7.12	
Garhwa Municipalities	0.39	4.39	4.78	2006-07	4.72	
Giridih Municipalities	0.60	4.84	5.44	2006-07	6.40	
Godda Municipalities	0.38	4.41	4.79	2006-07	4.64	
Gumla Municipalities	0.43	6.33	6.76	2006-07	5.04	
Hazaribagh Municipalities	0.65	8.13	8.78	2006-07	7.80	
Hussainabad Notified Area Committee	0.39	4.13	4.52	2006-07	4.72	
Jamshedpur Notified Area Committee	0.48	7.43	7.91	2006-07	5.44	
Jamtara Notified Area Committee	0.33	2.89	3.22	2006-07	4.24	
Jasidih Notified Area Committee	0.38	2.86	3.24	2006-07	4.64	
Jharia Notified Area Committee	0.38	4.36	4.74	2006-07	4.64	
Jhumri Tillaiya Municipalities	0.32	4.15	4.47	2006-07	4.18	
Jugasalai Municipalities	0.36	4.53	4.89	2006-07	4.48	
Katras Notified Area Committee	0.37	4.25	4.62	2006-07	4.56	
Kharswa Notified Area Committee	0.21	3.94	4.15	2006-07	3.28	
Khunti Notified Area Committee	0.46	4.01	4.47	2006-07	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 2018
1	2	3	4	5	6
	<i>(₹ in crore)</i>				
Koderma Notified Area Committee	0.53	3.91	4.44	2006-07	5.84
Latehar Notified Area Committee	0.55	3.69	4.24	2006-07	6.00
Lohardaga Municipalities	0.60	5.16	5.76	2006-07	6.40
Madhupur Municipalities	0.30	4.03	4.33	2006-07	4.00
Mango Notified Area Committee	0.88	5.40	6.28	2006-07	8.64
Medininagar Municipalities	0.44	3.61	4.05	2006-07	5.12
Mihijam Notified Area Committee	0.62	3.96	4.58	2006-07	6.53
Pakur Municipalities	0.45	4.14	4.59	2006-07	5.20
R.R.D.A. Ranchi	0.08	4.28	4.36	2006-07	2.24
Rajmahal Notified Area Committee	0.27	3.47	3.74	2006-07	3.76
Ranchi Municipalities	3.35	16.76	20.11	2006-07	28.40
Sahebganj Municipalities	0.28	5.35	5.63	2006-07	3.84
Saraikella Municipalities	0.24	3.78	4.02	2006-07	3.82
Simdega Notified Area Committee	0.26	3.26	3.52	2006-07	3.68
Sindri Circle Municipalities	0.23	3.95	4.18	2006-07	3.44
Total Water Supply and Sanitation	26.61	2,10.14	2,36.75		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	1	2	3	4	5	6
Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018		
(₹ in crore)						
Housing						
Jharkhand State Housing Board	0.83	2.47	3.30	2006-07		73.87
Total Housing	0.83	2.47	3.30			73.87
Urban Development						
Adityapur Notified Area Committee	0.49	1.98	2.47	2006-07		11.62
Basukinath Notified Area Committee	0.36	1.22	1.58	2006-07		8.55
Basukinath Nagar Panchayat	0.00	0.00	0.00	2017-18		0.06
Bundu Notified Area Committee	0.27	0.19	0.46	2006-07		6.75
Chaibasa Municipalities	0.27	0.59	0.86	2006-07		6.64
Chakradharpur Municipalities	0.34	0.86	1.20	2006-07		7.31
Chakulia Notified Area Committee	0.22	0.82	1.04	2006-07		5.50
Chas Municipalities	0.25	0.82	1.07	2006-07		5.85
Chhattarpur Notified Area Committee	0.04	0.19	0.23	2006-07		3.34
Chatra Municipalities	0.11	0.94	1.05	2006-07		4.16
Chirkunda Notified Area Committee	0.03	0.77	0.80	2006-07		1.75
Daltanganj Municipalities	1.62	1.12	2.74	2006-07		40.50
Deoghar Municipalities	0.50	0.92	1.42	2006-07		15.72
Dhanbad Municipalities	2.80	10.42	13.22	2006-07		68.10
Dumka Municipalities	0.34	0.84	1.18	2006-07		9.20

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

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

Loanee entity	1	2	3	4	5	6
		Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018
				(₹ in crore)		
Phusro Notified Area Committee		0.04	0.19	0.23	2006-07	1.12
Phusro Nagar Parishad		0.00	0.00	0.00	2017-18	1.47
Garhwa Municipalities		0.12	0.64	0.76	2006-07	2.42
Giridih Municipalities		0.61	1.18	1.79	2006-07	7.92
Godda Municipalities		0.09	0.53	0.62	2006-07	2.07
Gumla Municipalities		0.11	0.49	0.60	2006-07	3.85
Hazaribagh Municipalities		0.36	0.50	0.86	2006-07	12.01
Hussainabad Notified Area Committee		0.07	0.59	0.66	2006-07	1.79
Hussainabad Nagar Panchayat		0.00	0.00	0.00	2017-18	0.15
Jamshedpur Notified Area Committee		0.47	0.63	1.10	2006-07	11.79
Jamtara Notified Area Committee		0.06	0.27	0.33	2006-07	1.56
Jashdih Notified Area Committee		0.03	0.14	0.17	2006-07	0.75
Jharia Notified Area Committee		0.21	0.68	0.89	2006-07	5.25
Jhumri Tillaiya Municipalities		0.14	0.62	0.76	2006-07	4.20
Jugasalai Municipalities		0.22	0.70	0.92	2006-07	5.75
Katras Notified Area Committee		0.03	0.16	0.19	2006-07	0.82
Kharswa Notified Area Committee		0.07	0.35	0.42	2006-07	1.75
Khunti Notified Area Committee		0.06	0.47	0.53	2006-07	1.72
Koderma Notified Area Committee		0.06	0.56	0.62	2006-07	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	1	2	3	4	5	6
		Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018
				(₹ in crore)		
Koderma Nagar Panchayat		0.00	0.00	0.00	2017-18	0.41
Latehar Notified Area Committee		0.07	1.03	1.10	2006-07	1.93
Lohardaga Municipalities		0.33	1.03	1.36	2006-07	7.07
Madhupur Municipalities		0.17	1.01	1.18	2006-07	3.98
Mango Notified Area Committee		0.19	1.04	1.23	2006-07	1.54
Medininagar Municipalities		0.13	0.41	0.54	2006-07	4.72
Mihijam Notified Area Committee		0.06	0.27	0.33	2006-07	2.13
Mihijam Nagar Parishad		0.00	0.00	0.00	2017-18	0.81
Pakur Municipalities		0.16	1.07	1.23	2006-07	4.01
R.R.D.A. Ranchi		0.01	0.25	0.26	2006-07	4.11
Rajmahal Notified Area Committee		0.04	0.20	0.24	2006-07	1.05
Rajmahal Nagar Panchayat		0.00	0.00	0.00	2017-18	0.07
Ramgarh Nagar Parishad		0.00	0.00	0.00	2017-18	0.92
Ranchi Municipalities		1.45	6.70	8.15	2006-07	34.47
Sahebganj Municipalities		0.14	0.85	0.99	2006-07	2.36
Saraikella Municipalities		0.07	0.58	0.65	2006-07	0.40
Simdega Notified Area Committee		0.12	0.69	0.81	2006-07	3.76
Sindri Circle Municipalities		0.05	0.97	1.02	2006-07	0.68
Total Urban Development		13.38	46.48	59.86		3,37.82

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 2018
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Co-operations					
Registrar of Co-operative Societies	7.54	7.35	14.89	2006-07	64.56
Total Co-operatives	7.54	7.35	14.89		64.56
(ii) Loans for Economic Services:-					
Rural Development					
Bokaro District Council	0.44	1.27	1.71	2006-07	2.87
Chatra District Council	0.12	1.32	1.44	2006-07	0.37
Deoghar District Council	0.11	1.35	1.46	2006-07	0.74
Dhanbad District Council	0.33	0.88	1.21	2006-07	3.25
Dumka District Council	0.50	1.02	1.52	2006-07	2.85
Garhwa District Council	0.18	0.70	0.88	2006-07	1.09
Giridih District Council	0.39	1.10	1.49	2006-07	1.69
Godda District Council	0.07	1.09	1.16	2006-07	0.31
Gumla District Council	0.08	0.75	0.83	2006-07	0.39
Chaibasa District Council	0.20	0.69	0.89	2011-12	4.56
Hazaribagh District Council	0.24	0.92	1.16	2011-12	0.86
Jamshedpur District Council	0.34	1.48	1.82	2011-12	0.70
Jamtara District Council	0.01	0.01	0.02	2008-09	0.37
Koderma District Council	0.02	1.37	1.39	2011-12	0.09
Latehar District Council	0.28	0.71	0.99	2011-12	0.73
Lohardaga District Council	0.20	0.70	0.90	2011-12	0.29
Pakur District Council	0.15	0.14	0.29	2011-12	1.06

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

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

Loanee entity	2	3	4	5	6
1	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018
			(₹ in crore)		
Palamau District Council	0.37	1.22	1.59	2011-12	0.98
Ranchi District Council	0.54	1.13	1.67	2011-12	1.82
Sahebganj District Council	0.17	1.42	1.59	2011-12	0.49
Total Rural Development	4.74	19.27	24.01		25.51
Industries and Minerals					
Jharkhand State					
Bihar Sponge Iron Limited	5.42	5.17	10.59	2011-12	27.65
Total Industry and Mineral Power	5.42	5.17	10.59		27.65
Jharkhand State Electricity Board	3,11.17	5,23.53	8,34.70	2011-12	72,77.19
Jharkhand Bijli Vitran Nigam Ltd.	70.07	7.59	77.66	2013-14	81,42.82
Jharkhand Urja Sancharan Nigam Ltd.	8,18.29	88.65	9,06.94	2013-14	28,93.39
Jharkhand Urja Utpadan Nigam Ltd.	5.00	0.54	5.54	2013-14	50.00
Tenughat Vidyut Nigam Limited	55.69	72.40	1,28.09	2011-12	60.80
Patratu Thermal Power	15.56	60.50	76.06	2011-12	20.00
Total Power	12,75.78	7,53.21	20,28.99		1,84,44.20
(iii) Loans to Government Servants					
State Government Employees	0.00	0.00	0.00		24.41
Total Government Employees	0.00	0.00	0.00		24.41 ⁸
Grand Total	13,34.30	10,44.09	23,78.39		1,92,91.97

⁸ 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 2018).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2016-17 and 2017-18

Name of the concern	2016-17			2017-18			
	1	2	3	4	5	6	7
	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	
							(₹ in crore)
1. Statutory Corporations	0	0.00	0.00	0	0.00	0.00	0.00
2. Rural Banks ¹	1	45.73	0.00	1	45.73	0.00	0.00
3. Government Companies ^{1,2,4}	15	1,47.30 ⁴	0.00	15	1,70.80	0.00	0.00
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00	0.00
5. Co-operative Institutions and Local Bodies ^{1,3}	19	1,27.80	0.00	21	1,60.34	0.00	0.00
Total	35	3,20.83 ⁵	0.00	37	3,76.87	0.00	0.00

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

² Includes ₹ 43.35 crore from expenditure head (Revenue Accounts).

³ Includes ₹ 58.37 crore from expenditure head (Revenue Accounts).

⁴ (i) Opening balance of Jharkhand State Beverage Corporation has been reduced by ₹ 3.00 crore because it has been refunded vide challan No.24 dated 08/12/2014 under head "0039".

(ii) Government of Jharkhand has confirmed an investment of ₹ 35.00 crore, ₹ 10.00 crore and ₹ 5.00 crore in three Government Companies : Jharkhand Urban Infrastructure Development Corporation Ltd. (JUJDCOL), Jharkhand State Silk and Handicraft Development Corporation Ltd. (JHARKRAFT) and Jharkhand Hill Area Lift Irrigation Corporation Ltd. (JHALICO) respectively, Vide letter No. 2209, 2210 and 2211 dated 05/09/2018.

(iii) No. of concerns increased from 12 to 15 due to inclusion of three Government Companies as per details given above.

⁵ Opening Balance revised as per details given in footnote 4.

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 2018 in various sectors are shown below:-

Sector (no. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2017-18	Additions during the year 2017-18	Deletions (other than invoked) during the year 2017-18	Invoked during the year 2017-18		Outstanding at the end of the year 2017-18	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Economic Sector (Power)	0.00	1,57.15	0.00	0.00	0.00	0.00	1,57.15	0.00	0.00	0.00

(₹ in crore)

(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 2018 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)				
Economic Sector (Power)	W & M (13) 18/2012-64/ Budget dated 07.02.2013	1,57.15	Government of Jharkhand has given 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.

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

(i) Grants-in-aid paid in cash						
Grantee Institutions	Grants Released			Grants for creation of Capital Assets		
	2017-18		2016-17	2017-18	2016-17	
	Establishment	State Scheme CAS and CSS				Total
1 Panchayati Raj Institutions						
(i) Zila Parishads	0.00	12,70.13	12,70.13	25,33.77	9,60.57	21,31.46
(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	2.67	0.00	2.67	90.81	0.00	0.00
(ii) Municipalities/Municipal Councils	0.00	11,52.44	11,52.44	28,70.33	0.00	0.00
(iii) Others	0.00	0.00	0.00	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	4,82.91	1,88.76	6,71.67	11,33.03	2,17.53	2,04.43

(₹ in crore)

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

		(i) Grants-in-aid paid in cash - concld.				
Grantee Institutions	Grants Released					Grants for creation of Capital Assets
	2017-18		2016-17			
	Establishment	State Scheme CAS and CSS	Total			
(ii) Development Authorities	29,92.61	44,54.80	74,47.41	39,15.39	16,00.29	4,10.14
(iii) Cooperative Institutions	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Others	3,75.13	29,36.84	33,11.97	28,94.17	9,91.67	16.35
5 Non-Government Organisations	0.00	0.00	0.00	0.00	0.00	0.00
6 Others	2,35.32	66,22.38	68,57.70	68,94.52	26,71.67	40,28.56
Total	40,88.64	1,66,25.35	2,07,13.99	2,03,32.03	64,41.73	67,90.94

(₹ in crore)

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	
	2017-18			2016-17	2017-18
	Establishment	State Scheme CAS and CSS	Total		
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					

(₹ in crore)

The information is awaited from State Government (August 2018).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2017-18		2016-17		Total	
	Charged	Voted	Charged	Voted		
	(₹ in crore)					
Expenditure Heads (Revenue Account)	47,59.95	4,61,92.12	5,09,52.07	42,46.13	4,08,42.91	4,50,89.04
Expenditure Heads (Capital Account)	0.00	1,19,52.70	1,19,52.70	0.00	1,08,60.68	1,08,60.68
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ¹	29,49.50	18,51.67	48,01.17	20,77.88	13,35.06	34,12.94
Total	77,09.45	5,99,96.49	6,77,05.94	63,24.01	5,30,38.65	5,93,62.66
The figures have been arrived as follows: -						
E. Public Debt						
Internal Debt of the State Government	27,88.46	0.00	27,88.46	19,20.39	0.00	19,20.39
Loans and Advances from the Central Government	1,61.04	0.00	1,61.04	1,57.50	0.00	1,57.50
F. Loans and Advances²						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	31.70	31.70	0.00	46.88	46.88
Loans for Economic Services	0.00	17,64.38	17,64.38	0.00	12,35.72	12,35.72
Loans to Government Servants, etc.	0.00	55.59	55.59	0.00	52.46	52.46
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00	0.00
G. Inter-State Settlement						
Inter-State Settlement	0.00	0.00	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	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 – conold.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2016-17 and 2017-18 was as under: -

Year	Percentage of total expenditure	
	Charged	Voted
2016-17	10.65	89.35
2017-18	11.39	88.61

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

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	<i>(₹ in crore)</i>		
Capital and Other expenditure			
Capital Expenditure (Sub-sector-wise)			
(i) General Services			
Other Fiscal Services	84.31	56.01	1,40.32
Police	12,30.10	3,71.97	16,02.07
Public Works	13,49.12	3,78.41	17,27.53
Other Administrative Services	83.16	0.72	83.88
(ii) Social Services			
Education, Sports, Art and Culture	19,05.09	3,60.27	22,65.36
Health and Family Welfare	23,56.78	3,09.49	26,66.27
Water Supply, Sanitation, Housing and Urban Development	49,30.09	5,32.20	54,62.29
Information and Publicity	9.85	10.90	20.75
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18,03.39	2,65.29	20,68.68
Social Security and Welfare	5,78.78	16.53	5,95.31
Other Social Services	75.27	33.39	1,08.66

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

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	<i>(₹ in crore)</i>		
(iii) Economic Services			
Agriculture and Allied Activities	9,37.25	6,07.33	15,44.58
Rural Development	1,30,69.00	20,92.79	1,51,61.79
Irrigation and Flood Control	75,01.59	16,89.15	91,90.74
Energy	2,03.23	0.00	2,03.23
Industry and Minerals	21.38	15.50	36.88
Transport	1,84,94.27	51,41.76	2,36,36.03
General Economic Services	4,01.32	71.00	4,72.32
Total - Capital Expenditure	5,50,33.98	1,19,52.71	6,69,86.69
Capital Receipt	0.00	25.09	25.09
Net Capital Expenditure	5,50,33.98	1,19,27.62	6,69,61.60

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

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	<i>(₹ in crore)</i>		
Loans and Advances			
Loans and Advances for various services:			
Water Supply, Sanitation, Housing and Urban Development	6,74.46	31.70	7,06.16
Social Welfare and Nutrition	(-)0.49	0.00	(-)0.49 ¹
Agriculture and Allied Activities	65.16	(-)0.62	64.54
Rural Development	22.70	2.81	25.51
Energy	1,66,83.53	17,60.67	1,84,44.20
Industries and Minerals	27.65	0.00	27.65
Other General Economic Services	0.00	0.00	0.00
Loans to Government Servants	9.70	14.71	24.41
	Total - Loans and Advances	18,09.27	1,92,91.98
	Total - Capital and other expenditure	1,37,36.89	8,62,53.58 ^(x)
Inter - State Settlement	0.00	0.00	0.00
	Net - Capital and other expenditure	1,37,36.89	8,62,53.58

¹ Minus balance is due to non-apportionment of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2018).

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

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	<i>(₹ in crore)</i>		
Principal Sources of Funds-			
Debt			
Internal Debt of the State Government	4,86,82.31	51,16.78	5,37,99.09
Loans and Advances from the Central Government	21,62.29 ²	70.57	22,32.86
Small Savings, Provident Funds, etc.	10,75.67	66.51	11,42.18
	5,19,20.27	52,53.86	5,71,74.13
Other Obligations			
Transfer to Contingency fund	5,00.00	0.00	5,00.00
Reserve Funds	12,59.21	2,91.83	15,51.04
Deposits and Advances	1,36,42.55	47,21.54	1,83,64.09
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	85.58	(-)2,55.75	(-)1,70.17
Remittances	(-)52.80	92.47	39.67
	1,54,34.54	48,50.09	2,02,84.63
	6,73,54.81	1,01,03.95	7,74,58.76

² Opening Balance revised due to change in Opening Balance of 6004 in Statement 17.

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

	On 1 April 2017	During the year 2017-18	On 31 March 2018
		<i>(₹ in crore)</i>	
Deduct- Cash balance	5,02.26	(-)7,44.42	(-)2,42.16 ³
Deduct-Investments	14,39.09	(-)10,84.53	3,54.56
Net provision of funds	6,54,13.44	1,19,32.93	7,73,46.37 ^(v)
Revenue surplus(+)/ deficit(-) during the year		18,03.96	
Inter-State Settlement			
Net Provision of Funds for 2017-18		1,37,36.89	
^(v) & ^(vi) : The difference of ₹ 89,07.21 crore between the net Capital and other expenditure (x) and the net provision of funds (y) on 31.3.2018 is explained below :-			
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2017			1,44,22.58
2. Revenue surplus (2017-18)			18,03.96
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
Total			89,07.21

³ Please see note 4 in Statement no 21 at page 424.

**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 2018:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
			<i>(₹ in crore)</i>
5,80,54.39	A to D, G, H and Part of L	Consolidated Fund- Government Account ¹	
	E	Public Debt	5,60,31.94
1,92,91.97	F	Loans and Advances	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	
		(b) State Provident Funds	21,72.42
		(c) Other Accounts	(-)10,30.24
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	15,51.04
		(b) Reserve Funds not bearing interest	0.00
		Gross balance	
		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
			<i>(₹ in crore)</i>
		Deposits and Advances-	
	K	(a) Deposits bearing interest	13.52
		(b) Deposits not bearing interest	1,83,56.35
5.77		(c) Advances	
	L	Suspense and Miscellaneous-	
3,54.56		Investment	
	M	Other Items (net)	(-)1,70.17
		Remittances	39.67
(-)2,42.16	N	Cash balance (closing) ²	
7,74,64.53		Total	7,74,64.53

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 4 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	Details	Credit
(₹ in crore)		(₹ in crore)
4,79,30.73	A - Amount at the debit of Government Account on 1 April 2017	
	B - (i) Receipt Heads-(Revenue Account)	5,27,56.03
	(ii) Receipt Heads-(Capital Account)	25.09
5,09,52.07	C - Expenditure Heads-(Revenue Account)	
1,19,52.71	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 2018	5,80,54.39
11,08,35.51	Total	11,08,35.51

**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 2017 to 31 March 2018 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, 253 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 2018.

(ii) Basis of Accounting : With the exception of some book adjustments (**Annexure - A**), the accounts represent the actual cash receipts and disbursements during the accounts 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 :

An amount of ₹ 714.41 crore (salary, maintenance, office expense, travelling allowance etc.) was incurred by the State Government under Capital Section instead of Revenue Section. The details of the same are given in **Annexure – B**.

2. Quality of accounts

(i) Goods and Service Tax

Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax (IGST) : As per sanction orders issued by the Ministry of Finance, Government

of India, an amount of ₹ 281.00 crore was received on account of advance apportionment of IGST, and an amount of ₹2,134.44 crore was stated to have been devolved to the Jharkhand Government during the year 2017-18, on the basis of the recommendations of the Fourteenth Finance Commission.

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

A sum of ₹ 2,006.67 crore was booked under Minor Head “800 Other Expenditure” against 12 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 ₹ 1,107.08 crore was booked under Minor Head “800 Other Receipt” against 49 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 Heads 800 is to be discouraged, since it renders the accounts non-transparent.

(iii) Unadjusted Abstract Contingency Bills (AC) Bills

Drawing and Disbursing Officers are authorized 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.

However, 18,568 AC bills amounting to ₹ 5,341 crore for the period 2000-01 to 2017-18 are outstanding as on 31 March 2018. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills irregular. 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 2015-16	17,887	4,191
2016-17	374	548
2017-18	307	602
Total	18,568	5,341

Major defaulting departments who have not submitted DC bills are Rural Development Department-Rural Development Division (Pending AC bills-2,851, Amount-₹1,231.78 crore, percentage of total amount-23.06), Welfare Department (Pending AC bills- 1,949, Amount-₹586.92 crore, percentage of total amount-10.99), Health, Medical Education and Family Welfare Department (Pending AC bills- 1,766 , Amount- ₹539.59 crore, percentage of total amount-10.10), Women, Child Development and Social Security Department (Pending

AC bills-3,083, Amount-₹533.78 crore, percentage of total amount-9.99), Home, Jail and Disaster Management Department-Home Division (Pending AC bills-1,414, Amount-₹235.12 crore, percentage of total amount-4.40), Agriculture, Animal Husbandry and Co-operative Department-Agriculture Division (Pending AC bills-569, Amount-₹181.38 crore, percentage of total amount-3.40), School Education and Literacy Department-Primary & Adult Education Division (Pending AC bills-205, Amount-₹163.59 crore, percentage of total amount-3.06), Rural Development Department - Panchayati Raj Division (Pending AC bills-285, Amount-₹140.56 crore, percentage of total amount-2.63), Tourism, Art Culture Sports and Youth Affairs Department-Art Culture, Sports and Youth Affairs Division (Pending AC bills-436, Amount-₹136.97 crore, percentage of total amount-2.56) and School Education and Literacy Department-Secondary Education Division (Pending AC bills-106 , Amount-₹ 95.90 crore, percentage of total amount- 1.80).

Out of ₹ 1,209 crore drawn against AC bills in 2017-18, AC bills amounting to ₹ 233 crore (19.27 per cent) were drawn in March 2018 alone and of this ₹ 40 crore (3.31 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 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 intended purposes.

2: Table for Pending Utilisation Certificates (UCs)

Year ¹	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2015-16	7,318	10,678.82
2016-17	9,054	10,751.41
2017-18	5,019	17,481.36
Total	21,391	38,911.59

¹ The year mentioned above relates to “Due Year” i.e., after 12 months of actual drawal. **This issue was repeatedly brought to the notice of the State Government.**

Major defaulting departments who have not submitted UCs are Urban Development Department (Pending UCs-6,206, Amount-₹8,304.80 crore, percentage of total amount-21.34), Human Resource Department (Pending UCs-2,226, Amount-₹8,121.84 crore, percentage of total amount-20.87), Panchayati Raj & NREP (Pending Ucs-1,601, Amount-₹7,003.35 crore, percentage of total amount-17.99), Energy Department (Pending UCs-54, Amount-₹5,360.12 crore, percentage of total amount-13.78), Rural Department (Pending UCs-420, Amount-₹4,135.86 crore, percentage of total amount-10.63), Welfare Department (Pending UCs-7,744, Amount-₹1,842.67 crore, percentage of total amount-4.74), Health and Family Welfare Department (Pending UCs-89, Amount-₹1,622.14 crore, percentage of total amount-4.17), Industry Department (Pending UCs-839, Amount-₹486.04 crore, percentage of total amount-1.25), Drinking Water and Sanitation Department (Pending UCs-12, Amount-₹411.05 crore, percentage of total amount-1.06) and Agriculture and Sugar Cane Department (Pending UCs-342, Amount-₹332.01 crore, percentage of total amount-0.85).

(v) Reconciliation of Receipt and Expenditure

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 2017-18, expenditure to the extent of ₹ 29,675.67 crore (i.e., 43.83 *per cent*) was reconciled by 63.88 *per cent* of the Controlling Officers (i.e., 115 of 180). Receipts to the extent of ₹ 46,182.49 crore (i.e., 75.76 *per cent*) was reconciled by only 30 *per cent* of the Controlling Officers (i.e., 30 of 100).

Non-reconciliation of such huge amount restricts the correctness and assurance of the Receipt and Expenditure figures in the annual accounts. **This issue was repeatedly brought to the notice of the State Government.**

(vi) Cash Balance

Out of a difference of ₹ 219.24 crore (Cr) between the Cash balance worked out by the Accountant General (A&E) and that reported by the Reserve Bank of India (RBI) as on 31 March 2018, ₹ 217.63 crore for the period 2017-18 is with the Reserve Bank of India, Patna for reconciliation while ₹ 1.61 crore pertaining to period prior to October 1987 is under discussion between the Jharkhand Government and the RBI for settlement/ write off.

(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 Organizations, 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.

3. Other Items

(i) Liabilities on Retirement Benefits

During 2017-18, ₹ 5,530.08 crore (10.85 *per cent* of total Revenue Expenditure) excluding the employer's contribution of ₹ 383.16 crore under the head 2071-117 was incurred on "Pension and Other Retirement benefits" to the State Government employees recruited on or before 30 November 2004. State Government employees recruited on or after 01 December 2004 are covered under the New Pension Scheme, which is a Defined Contributory Pension Scheme. 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 its contribution and transferring the employees contribution for the year (₹ 382.47 crore) to the Public account and thereafter to NSDL/ Trustee Bank, the employer's (Government) contribution (₹ 383.16 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 2018, ₹ 13.52 crore of employees' contribution remained in the Major Head '8342- Other Deposits- 117- Defined Contribution Pension Scheme and has 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.

(ii) Apportionment of pension liabilities and other retirement benefits

In terms of the Eighth Schedule under Section 53 of the Bihar Reorganisation 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	100.00
			162 dt 20.01.2014	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	Not yet intimated	2017-18	306 dt 08.02.2018	200.00
Total	4,509.02			936.82

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 2017-18. Therefore, the figures under the head “2071” are understated to that extent.

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.

(iii) 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.

Detailed Annexures for apportionment have been sent by the Accountants General (A&E) in the year 2014 to the respective State Governments for concurrence before accounting for adjustments in the Finance Accounts and balances will be incorporated after such concurrence.

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) remain unapportioned. Details are given in Appendix-XIII of the Finance Accounts 2017-18.

(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 2017-18. No Guarantee has been given by the State Government during 2017-18.

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.

(v) Loans and Advances

Information provided in Statement 18 of the Finance Accounts 2017-18 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 2018 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 2017-18.

(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 2017-18. Detailed entity wise investment is given in Statement 19 of the Finance Accounts. Out of total investment of ₹ 376.87 crore, ₹ 101.72 crore (26.99 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 2018.

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

(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 has been made by the State Government despite balances in the Reserve Funds and Deposits as on 1 April 2017 as detailed below :

4 : Table for Interest liabilities on Reserve Funds and Deposits

(₹ in crore)

Sector	Sub-sector	Rate of interest	Balance at the beginning of 2017-18	Interest not discharged
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	8.08 <i>per cent</i> (Average interest rate on Over Draft)	1,259.21	101.74
K-Deposits and Advances	(a) Deposits Bearing Interest (CPS) (Contribution Pension Scheme)	7.77 <i>per cent</i> (Average of Interest rate payable on balances in General Provident Fund)	9.70	0.75
Total			102.49	

(b) Consolidated Sinking Fund : The Twelfth Finance Commission has recommended that the States should set up Sinking Fund for amortization 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 ₹ 66,826.96 crore , for which, a minimum amount of ₹ 334.13 crore (@ 0.50 *per cent* of outstanding liabilities) was estimated to be the contribution to the Sinking Fund. State Government of Jharkhand has created a Sinking Fund for amortization of liabilities during 2016-17. Though budget provision for a sum of ₹ 200 crore and ₹ 230 crore had been made during 2016-17 and 2017-18 respectively, no amount had been transferred by the State Government to the Sinking Fund.

(c) Guarantee Redemption Fund : As per the recommendation of the Twelfth Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilized 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. Under the guidelines, the State Government is required to make minimum annual contribution of 0.50 *per cent* of outstanding guarantees at the beginning of the year. The proceeds of the Fund are invested in Government of India securities and this does not form part of the State Government Ways and Means Advances. The State Government of Jharkhand has not yet created a Guarantee Redemption Fund. Subsequently, the State Government was required to make a minimum contribution of ₹ 0.79 crore, which is 0.50 *per*

cent of outstanding guarantees of ₹ 157.15 crore as on 01 April 2017. This contribution was also not made. The impact on the overall liabilities of the State due to non-constitution of the Fund and non-contribution thereto, could not be estimated.

(d) 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. Following Government of India’s release of ₹ 300.75 crore in two installments in July 2017 and January 2018, the State Government released ₹ 100.25 crore as State share and transferred ₹ 401.00 crore (₹ 300.75 crore and ₹ 100.25 crore) to the SDRF in two installments during 2017-18.

Expenditure already incurred on natural calamities during the year was set off (MH 2245-05) against fund balance to the extent of ₹ 109.16 crore leaving a balance of ₹ 1,551.04 crore in SDRF. In terms of the guidelines, balances lying in the Fund are required to be invested by the State Executive Committee (SEC), constituted for the management of the Fund, which was not done. The interest payable on the un-invested balances of earlier years has not been estimated by the State Government.

(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 is ₹ 500 crore during 2017-18. Finance Department, Government of Jharkhand has issued 49 sanctions amounting to ₹ 337.55 crore during the year 2017-18 which has been recouped to the Fund through Supplementary Budget keeping the total corpus of the Fund intact at the close of the year.

(xi) Rush of Expenditure

In accordance with Rule 113 of Jharkhand Budget Manual read with Rule 174 of Jharkhand Treasury Code 2016, drawal of fund particularly at the fag end of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, almost 18.23 per cent of the total expenditure has been incurred by various Departments of the State Government in March, 2018. Various Departments of the State Government have incurred expenditure under

14 major heads which ranged from 51 to 100 *per cent* of their total expenditure during March, 2018, indicating that the effort was primarily to exhaust the budget provisions and not based on prudent budget management policy. Details are given in **Annexure - F**.

(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 Year 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 2017-18 a sum of ₹ 10,091.39 crore was depicted in the Public Financial Management System (PFMS) portal of CGA as Central Assistance to the State Plan of the Government of Jharkhand for 77 schemes and out of that ₹ 7,183.22 crore was given for 39 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 ₹ 7,183.22 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 39 flagship schemes incurred from amounts released by the Government of India and is depicted in Annexure II to Statement 15 of the Finance Accounts 2017-18. Information on the remaining 38 schemes has not been received from the State Government.

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

As per the PFMS portal of the Controller General of Accounts (CGA), Government of India released a substantial amount of ₹ 322.36 crore directly to the implementing agencies in Jharkhand during 2017-18 contrary to the Government of India’s decision (2014-15) to release directly to the State Government and not to the implementing agencies. Thus, the direct transfer to the implementing agencies increased by 3.37 *per cent* as compared to 2016-17. Details are at Appendix-VI of the Finance Accounts 2017-18.

(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 Principal (₹ 2.50 crore) and Interest (₹ 3.23 crore) amounting to ₹ 5.73 crore, out of which a sum of ₹ 1.76 crore (Principal ₹ 0.49 crore and Interest ₹ 1.27 crore) only has been adjusted by the Ministry of Finance, due to which, the Principal of ₹ 2.01 crore has led to overstatement of Public Debt of the Government of Jharkhand to that extent.

(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 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 same is to be accounted for by debiting to the head “8449 Other Deposit” by per contra minus debit to the major head “3054/ 5054 minor head 902 Amount met from Deposit Head”.

The State Government, however, deviated from the procedure, and did not operate the Major Head 8449-103 under Public Account. The Grants-in-aid from the Government of India of ₹ 109.14 crore was booked to the Revenue Receipt Head 1601-08-108. Since the amount was not routed through the Public Account, there is no assurance on the actual utilisation of the amount received as Grants-in-aid.

(xvi) Disclosures under the Jharkhand Fiscal Responsibility and Budget Management (FRBM) 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 2017-18 are given below:

5 : Table for Targets and Achievements under FRBM Act

SI No.	Targets	Achievements
1	Reducing the Revenue Deficit to zero w.e.f. the year 2011-12	The State Government achieved Revenue Surplus of ₹ 1,803.96 crore for the year 2017-18.
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 4.67 <i>per cent</i> in 2017-18 which is in excess of the ratio of the last year i.e 4.02 <i>per cent</i> .

³Source : Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand
GSDP figures of ₹ 2,55,270.72 crore for 2017-18.

(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 2017-18 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 ensures 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 amount of ₹ 6,136.37 crore was provided to Jharkhand Bijli Vitran Nigam Limited as loan. The State Government has not provided any assistance under UDAY to the distribution companies in the financial year 2016-17 and 2017-18.

(xix) Labour Cess

An amount of ₹ 312.90 crore was collected as fees under contract labour (Regulation and abolition Rules) since 2008-09 to 2016-17. The amount was required to be transferred to the Labour Welfare Board for execution of Welfare Schemes for the labourers. However, as informed by the State Government vide letter No. 29/BSG-03/2017-18/507/ Budget dated 22 November 2017, the actual amount of cess is yet to be confirmed by the Labour Department since some part of the collection may relate to Government Revenue.

(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	102.49	-	-	102.49
3 (viii) (b)	Contribution to Consolidated Sinking Fund	334.13	-	-	334.13
3 (viii) (c)	Non contribution to Guarantee Redemption Fund	0.79	-	-	0.79
Total (net) over statement/ under statement		437.41		437.41	

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	401.00
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	109.16
3.	Adjustment of interest accrued on General Provident Fund	2049	Interest Payment	8009	State Provident Funds	211.49

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
		From		To		(₹ in crore)
1.	Transferred to Public Works Deposit Funds	2053	District Administration	8443	Civil Deposits 108 Public Works Deposit	125.37
2.	Transferred to Public Works Deposit Funds	2055	Police	8443	Civil Deposits 108 Public Works Deposit	34.21
3.	Transferred to Public Works Deposit Funds	2210	Medical and Public Health	8443	Civil Deposits 108 Public Works Deposit	22.20
4.	Transferred to Public Works Deposit Funds	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8443	Civil Deposits 108 Public Works Deposit	24.48
5.	Transferred to Public Works Deposit Funds	2245	Relief on account of Natural Calamities	8443	Civil Deposits 108 Public Works Deposit	16.06
6.	Transferred to Public Works Deposit Funds	4047	Capital Outlay on Other Fiscal Services	8443	Civil Deposits 108 Public Works Deposit	44.02
7.	Transferred to Public Works Deposit Funds	4055	Capital Outlay on Police	8443	Civil Deposit- 108 Public Works Deposit	35.18

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
		From		To		(₹ in crore)
8.	Transferred to Public Works Deposit Funds	4202	Capital Outlay on Education, Sports, Art and Culture	8443	Civil Deposit-108 Public Works Deposit	20.72
9.	Transferred to Public Works Deposit Funds	4210	Capital Outlay on Medical and Public Health	8443	Civil Deposit-108 Public Works Deposit	32.79
10.	Transferred to Public Works Deposit Funds	4215	Capital Outlay on Water Supply and Sanitation	8443	Civil Deposit-108 Public Works Deposit	32.66
11.	Transferred to Public Works Deposit Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8443	Civil Deposit-108 Public Works Deposit	37.80
12.	Transferred to Public Works Deposit Funds	4401	Capital Outlay on Crop Husbandry	8443	Civil Deposit-108 Public Works Deposit	14.86
13.	Transferred to Public Works Deposit Funds	4408	Capital Outlay on Food Storage and Warehousing	8443	Civil Deposit-108 Public Works Deposit	22.71

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
		From		To		(₹ in crore)
14.	Transferred to Public Works Deposit Funds	4515	Capital Outlay on Other Rural Development Programmes	8443	Civil Deposit-108 Public Works Deposit	152.37
15.	Transferred to Public Works Deposit Funds	5452	Capital Outlay on Tourism	8443	Civil Deposit-108 Public Works Deposit	17.61
16.	Transferred to PL account of Districts Fund	2053	District Administration	8448	Deposit of Local Funds – 101 District Funds	54.99
17.	Transferred to PL account of Districts Fund	2515	Other Rural Development Programmes	8448	Deposit of Local Funds – 101 District Funds	91.71
18.	Transferred to PL Account of Municipalities/ Municipal Corporation	2215	Water Supply and Sanitation	8448	Deposit of Local Funds – 102 Municipal Funds	32.80
19.	Transferred to PL Account of Municipalities/ Municipal Corporation	2217	Urban Development	8448	Deposit of Local Funds – 102 Municipal Funds	1,041.01

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
		From		To		(₹ in crore)
20.	Transferred to PL Account of Municipalities/ Municipal Corporation	6217	Loans for Urban Development	8448	Deposit of Local Funds – 102 Municipal Funds	28.96
21.	Transferred to P.L Account of Jharkhand Urja Vikas Nigam	2801	Power	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	2,791.99
22.	Transferred to P.L Account of Jharkhand Vidyut Distribution Corporation	2801	Power	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	1,493.14
23.	Transferred to P.L Account of Jharkhand Vidyut Distribution Corporation	6801	Loans for Power Projects	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	681.64

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
		From		To		(₹ in crore)
24.	Transferred to P.L Account of Jharkhand Transmission Development Corporation	6801	Loans for Power Projects	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	1,079.03
25.	Transferred to P.L Account of Panchayat Bodies	2053	District Administration	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	20.03
26.	Transferred to P.L Account of Panchayat Bodies	2217	Urban Development	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	16.67
27.	Transferred to P.L Account of Panchayat Bodies	2515	Other Rural Development Programmes	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	107.80
28.	Transferred to P.L Account of Medical Funds	2210	Medical and Public Health	8448	Deposit of Local Funds- 111 Medical and Charitable Funds	468.63

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
		From		To		(₹ in crore)
29.	Transferred to the PL Account of Medical Funds	4210	Capital Outlay on Medical and Public Health	8448	Deposit of Local Funds- 111 Medical and Charitable Funds	39.69
30.	Transferred to the PL Account of Other Funds	2053	District Administration	8448	Deposit of Local Funds- 120 Other Funds	12.38
31.	Transferred to the PL Account of Other Funds	2056	Jails	8448	Deposit of Local Funds- 120 Other Funds	15.00
32.	Transferred to the PL Account of Other Funds	2202	General Education	8448	Deposit of Local Funds- 120 Other Funds	163.39
33.	Transferred to the PL Account of Other Funds	2203	Technical Education	8448	Deposit of Local Funds- 120 Other Funds	189.02

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
		From		To		(₹ in crore)
34.	Transferred to the PL Account of Other Funds	2210	Medical and Public Health	8448	Deposit of Local Funds- 120 Other Funds	69.89
35.	Transferred to the PL Account of Other Funds	2217	Urban Development	8448	Deposit of Local Funds- 120 Other Funds	671.00
36.	Transferred to the PL Account of Other Funds	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposit of Local Funds- 120 Other Funds	163.76
37.	Transferred to the PL Account of Other Funds	2235	Social Security and Welfare	8448	Deposit of Local Funds- 120 Other Funds	64.99
38.	Transferred to the PL Account of Other Funds	2401	Crop Husbandry	8448	Deposit of Local Funds- 120 Other Funds	110.19
39.	Transferred to the PL Account of Other Funds	2402	Soil and Water Conservation	8448	Deposit of Local Funds- 120 Other Funds	48.53
40.	Transferred to the PL Account of Other Funds	2403	Animal Husbandry	8448	Deposit of Local Funds- 120 Other Funds	18.81

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
		From		To		(₹ in crore)
41.	Transferred to the PL Account of Other Funds	2404	Dairy Development	8448	Deposit of Local Funds- 120 Other Funds	116.35
42.	Transferred to the PL Account of Other Funds	2406	Forestry and Wild Life	8448	Deposit of Local Funds- 120 Other Funds	13.83
43.	Transferred to the PL Account of Other Funds	2415	Agricultural Research and Education	8448	Deposit of Local Funds- 120 Other Funds	182.95
44.	Transferred to the PL Account of JREDA	2810	New and Renewable Energy	8448	Deposit of Local Funds- 120 Other Funds	238.89
45.	Transferred to the PL Account of Other Funds	2851	Village and Small Industries	8448	Deposit of Local Funds- 120 Other Funds	46.85
46.	Transferred to the PL Account of Other Funds	2852	Industries	8448	Deposit of Local Funds- 120 Other Funds	34.43
47.	Transferred to the PL Account of Other Funds	3452	Tourism	8448	Deposit of Local Funds- 120 Other Funds	23.12
48.	Transferred to the PL Account of Other Funds	3456	Civil Supplies	8448	Deposit of Local Funds- 120 Other Funds	51.99

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
		From		To		(₹ in crore)
49.	Transferred to the PL Account of Other Funds	4055	Capital Outlay on Police	8448	Deposit of Local Funds- 120 Other Funds	202.21
50.	Transferred to the PL Account of Other Funds	4210	Capital Outlay on Medical and Public Health	8448	Deposit of Local Funds- 120 Other Funds	217.74
51.	Transferred to the PL Account of Other Funds	4217	Capital Outlay on Urban Development	8448	Deposit of Local Funds- 120 Other Funds	40.00
52.	Transferred to the PL Account of Other Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposit of Local Funds- 120 Other Funds	157.40
53.	Transferred to the PL Account of Other Funds	4235	Capital Outlay on Social Security and Welfare	8448	Deposit of Local Funds- 120 Other Funds	10.34
54.	Transferred to the PL Account of Other Funds	4250	Capital Outlay on Other Social Services	8448	Deposit of Local Funds- 120 Other Funds	26.20
55.	Transferred to the PL Account of Other Funds	4401	Capital Outlay on Crop Husbandry	8448	Deposit of Local Funds- 120 Other Funds	20.28

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						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
56.	Transferred to the PL Account of Other Funds	4402	Capital Outlay on Soil and Water Conservation	8448	Deposit of Local Funds- 120 Other Funds	206.12
57.	Transferred to the PL Account of Other Funds	4425	Capital Outlay on Co-operation	8448	Deposit of Local Funds- 120 Other Funds	118.67
58.	Transferred to the PL Account of Other Funds	4515	Capital Outlay on Other Rural Development Programmes	8448	Deposit of Local Funds- 120 Other Funds	10.01
59.	Transferred to the PL Account of Other Funds	5452	Capital Outlay on Tourism	8448	Deposit of Local Funds- 120 Other Funds	31.95
Total						12,579.07

Annexure-B
(Refer Para 1(v) of Notes to Accounts)
Object head wise expenditure under Capital Section

(₹ in crore)

Major Head	Object Head	Description	Amount
4515	01	Salary	45.57
5054	01	Salary	0.79
4059	07	Training Allowance	1.78
5054	08	Contractual allowances	0.14
4515	13	Domestic Travelling Allowance	0.11
4515	15	Office Expense	0.64
4875	15	Office Expense	1.51
5054	15	Office Expense	0.03
4202	16	Rent, Rate, Tax	0.13
4515	16	Rent, Rates, Tax	0.13
5055	19	Printing	0.09
4701	21	Publicity/Dissemination/Seminar	0.20
5055	21	Publicity/Dissemination/Seminar	0.57
4215	22	Other Administrative Expense	0.54
4515	22	Other Administrative Expense	0.73
4515	29	Professional Service	0.67
5055	29	Professional Service	3.48
4215	31	Professional Service	12.41
4515	31	Professional Service	7.03
4515	33	Telephone	0.02
4515	34	Uniform	0.05
4215	35	Expenditure on Training	0.01
5053	35	Expenditure on Training	1.75
4515	37	Electricity Charges	0.02
4220	41	Motor Vehicle	10.20
4515	42	Motor Vehicles Fuel and Repair	0.32
5054	42	Motor Vehicles Fuel and Repair	0.01
4215	43	Maintenance, Repairs and Furnishing (Material)	0.10
4217	48	Contribution	40.00
4404	48	Contribution	3.00
4425	48	Contribution	2.04
4885	48	Contribution	1.00
5075	48	Contribution	5.00

Annexure-B - Concl.
(Refer Para 1(v) of Notes to Accounts)
Object head wise expenditure under Capital Section

Major Head	Object Head	Description	Amount
4225	49	Cash Relief	12.76
4701	49	Cash Relief	5.05
5055	51	Compensation	0.02
4215	59	Other Expenditure	33.47
4225	59	Other Expenditure	10.06
4515	59	Other Expenditure	328.00
4701	59	Other Expenditure	3.02
4702	59	Other Expenditure	0.88
5452	59	Other Expenditure	3.00
5054	76	Maintenance & Repair	178.01
4202	81	Information, Communication, Telecom Service	0.07
Total			714.41

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	Per cent of amount booked under “800” over total Expenditure
1	2053	District Administration	129.08	470.56	27.43
2	2801	Power	846.05	4,291.22	19.72
3	4047	Capital Outlay on Other Fiscal Services	32.32	56.01	57.70
4	4070	Capital Outlay on Other Administrative Services	0.20	0.72	27.78
5	4701	Capital Outlay on Medium Irrigation	258.89	642.69	40.28
6	6801	Loans for Power Projects	700.00	1,760.67	39.76
		Total	1,966.54	7,221.87	

Note : During the year, ₹ 2,006.67 crore has been booked under “Other Expenditure” in 12 Major Heads. Cases where more than 10 per cent of the total expenditure under the Major Head were 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	0023	Hotel Receipts Tax	0.01	0.01	100
2	0029	Land Revenue	46.86	156.01	30
3	0041	Taxes on Vehicles	312.89	778.37	40
4	0047	Other Fiscal Services	0.11	0.11	100
5	0049	Interest Receipts	86.83	168.86	51
6	0051	Public Service Commission	0.64	5.96	11
7	0056	Jails	1.91	6.32	30
8	0058	Stationery and Printing	4.31	4.31	100
9	0059	Public Works	14.18	14.30	99
10	0070	Other Administrative Services	29.45	218.16	14
11	0071	Contributions and Recoveries towards Pension	2.58	4.77	54
12	0075	Miscellaneous General Services	12.04	79.41	15
13	0202	Education, Sports, Art and Culture	2.79	19.46	14
14	0210	Medical and Public Health	11.58	14.22	81
15	0211	Family Welfare	0.01	0.01	100
16	0215	Water Supply and Sanitation	12.17	77.09	16
17	0220	Information and Publicity	0.63	0.63	100
18	0235	Social Security and Welfare	15.05	135.78	11
19	0250	Other Social Services	77.93	191.83	41
20	0401	Crop Husbandry	63.90	166.19	38

Annexure - D - Concl'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
21	0403	Animal Husbandry	5.17	10.57	49
22	0404	Dairy Development	3.32	3.32	100
23	0406	Forestry and Wild Life	4.12	4.44	93
24	0425	Co-operation	1.81	2.37	76
25	0435	Other Agricultural Programmes	0.46	1.06	43
26	0515	Other Rural Development Programmes	30.47	83.40	37
27	0575	Other Special Area Programmes	0.01	0.01	100
28	0701	Medium Irrigation	142.69	142.69	100
29	0702	Minor Irrigation	3.24	4.63	70
30	0801	Power	5.61	5.61	100
31	0852	Industries	1.13	1.14	99
32	1054	Roads and Bridges	62.24	73.37	85
33	1055	Road Transport	0.01	0.01	100
34	1452	Tourism	0.93	1.07	87
35	1456	Civil Supply	14.54	14.67	99
36	4000	Miscellaneous Capital Receipts	25.09	25.09	100
Total			996.71	2,415.25	

Note : During the year, ₹ 1,107.08 crore has been booked under “Other Receipts” in 49 Major Heads. Cases where more than 10 per cent of the total receipts under the Major Head were 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	2015-2016		2016-2017		2017-2018	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 PAO Suspense	19.10	0.00	46.06	24.77	70.90	45.38
Net	Dr. 19.10		Dr. 21.29		Dr. 25.52	
102 Suspense Account (Civil)	6.72	5.76	160.19	11.59	196.54	17.27
Net	Dr. 0.96		Dr. 148.60		Dr. 179.27	
109 Reserve Bank Suspense (HQ)	(-) 0.86	(-) 0.07	(-) 0.33	(-) 0.26	(-) 0.76	(-) 0.27
Net	Dr. (-) 0.79		Dr. (-) 0.07		Dr. (-) 0.49	
110 Reserve Bank Suspense (Central Accounts Office)	0.55	0.00	0.00	220.18	0.00	0.51
Net	Dr. 0.55		Cr. 220.18		Cr. 0.51	
112 Tax Deducted at Source	121.89	264.65	272.17	314.61	731.86	804.43
Net	Cr. 142.76		Cr. 42.44		Cr. 72.57	
123 AIS Officers Group Insurance	0.51	0.03	0.78	0.06	1.01	0.09
Net	Dr. 0.48		Dr. 0.72		Dr. 0.92	
8782 – Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102 P.W. Remittances	7,782.79	7,783.86	16,750.50	16,721.19	26,822.84	26,889.20
Net	Cr. 1.07		Dr. 29.31		Cr. 66.36	
103 Forest Remittances	241.33	241.21	583.85	584.50	974.89	975.36
Net	Dr. 0.12		Cr. 0.65		Cr. 0.47	

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

Rush of Expenditure

(₹ in crore)

Sl. No.	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Per cent of expenditure
1	2205	19.16	10.48	55
2	2402	113.15	69.30	61
3	2810	238.89	122.00	51
4	2852	132.97	82.48	62
5	4055	371.97	213.62	57
6	4235	16.53	16.35	99
7	4250	33.39	32.79	98
8	4401	36.55	36.55	100
9	4402	299.16	254.25	85
10	4404	11.05	6.63	60
11	4425	181.12	169.10	93
12	4875	9.50	8.00	84
13	4885	6.00	6.00	100
14	5452	71.00	38.08	54

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