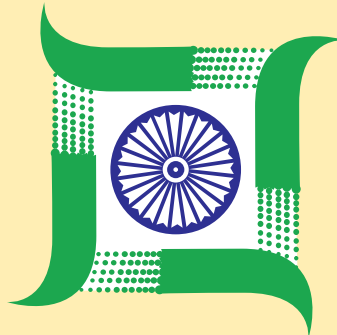


सत्यमेव जयते

Finance Accounts (Volume - I) 2016-17



झारखण्ड सरकार

Government of Jharkhand

FINANCE ACCOUNTS

(Volume - I)

2016-17

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 2017 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 and 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 the statements received from the Reserve Bank of India. Statements (8, 9, 10(ii), 17(b)(i), 17(c)(i) and 19), explanatory notes (6(A) and 6(B)) of Statement No. 5 and explanatory note (III) of Statement No. 14 and Appendices (V, VIII(i), VIII(ii), IX and 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 and 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 organizations 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 2016-17.

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 Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2017.

Date : 1st March, 2018
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 2016-17 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.

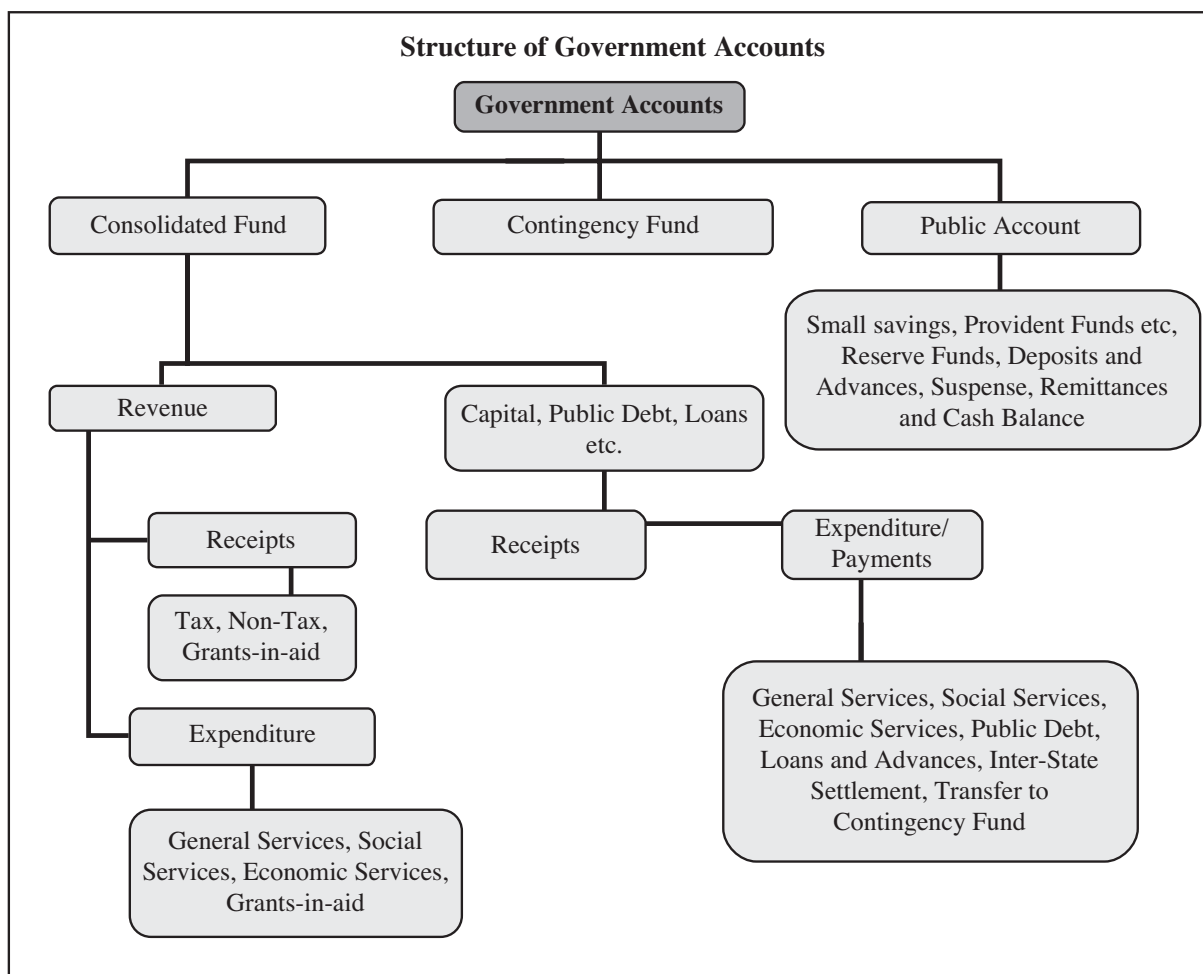
3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, 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 2017**)

0020 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 the detailed statement 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Plan 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 'Index' 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	As at 31
	Notes to Accounts	Statement	March 2016	March 2017
<i>(₹ in crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances		21	0.00	0.00
(ii) Departmental Balances		21	6.29	6.37
(iii) Permanent Imprest		21	0.12	0.13
(iv) Cash Balance Investments		21	21,02.24	14,39.09
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 2(v)	21	(-)2,03.93	5,02.26
(vi) Investments from Earmarked Funds ²		22	0.00	0.00
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	3(vi)	8, 16, 19	1,71.99	1,83.11
(ii) Other Capital Expenditure		5, 16	4,40,01.31	5,48,50.87
(iii) Inter State Settlement			0.00	0.00
Contingency Fund (un-recouped)	3(x)	21	0.00	0.00
Loans and Advances	Para 3(v)	7, 18	1,61,86.10	1,74,82.71
Advances with departmental officers		21	4.50	4.94

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	As at 31
	Notes to Accounts	Statement	March 2016	March 2017
			<i>(₹ in crore)</i>	
Suspense and Miscellaneous Balances³		21	0.00	0.00
Remittance Balances	Para 3(ix)	12, 21	22.67	52.80
Cumulative excess of Expenditure over Receipts			0.00	0.00
Total			6,22,91.29	7,45,22.28

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	<i>Reference (Serial no.)</i>		As at 31	As at 31
	Notes to Accounts	Statement	March 2016	March 2017
<i>(₹ in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt		6, 17	4,37,55.57	4,86,82.31
(ii) Loans and Advances from Central Government-				
(a) Non-Plan Loans	Para 3(xiv)	6, 17	21.39	19.37
(b) Loans for State Plan Schemes	Para 3(xiv)	6, 17	20,64.10	21,42.91
(iii) Inter-State Settlement			0.00	0.00
Contingency Fund (Corpus)	3(x)	21	5,00.00	5,00.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		12, 17, 21	11,97.17	10,75.67
(ii) Deposits	Para 3 (viii)(a)	12, 17, 21	86,15.79	1,36,47.49
(iii) Reserve Funds	Para 3 (viii) (a)(d)	12, 21, 22	8,76.46	12,59.21
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances ⁴	Para 3 (ix)	12, 21	1,22.45	92.07
Cumulative excess of Receipts over Expenditure ⁵			51,38.36	71,03.25
Total			6,22,91.29	7,45,22.28

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

⁵ The cumulative excess of receipts over expenditure or expenditure over receipts does not represent the fiscal/ revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements	
	2016-17	2015-16	2016-17	2015-16
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	1,86,50.66	1,73,31.96		
(i) Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	1,32,99.25	1,14,78.95	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	88,88.99 81,77.92
(ii) Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	53,51.41	58,53.01	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	2,02,27.03 1,48,82.78
			Subsidies <i>(Ref. Appendix-II)</i>	18,58.71 5,21.56
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,21.34	1,22.44	General services <i>(Ref. Statement 4 & 15)</i>	94,88.04 82,55.11
Others <i>(Ref. Statement 3)</i>	52,30.07	57,30.57	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	41,72.25 33,20.08
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	41,35.29 39,90.01
			Others <i>(Ref. Statement 4-B)</i>	11,80.50 9,45.02

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		
	2016-17	2015-16	2016-17	2015-16	
	(₹ in crore)		(₹ in crore)		
			Social services	36,13.32	30,38.40
			<i>(Ref. Statement 4-A & 15)</i>		
Share of Union Taxes/ Duties	1,91,41.92	1,59,68.75	Economic services	10,12.95	16,77.06
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>		
Grants from Central Government	92,61.35	73,37.64	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	4,70,53.93	4,06,38.35	Total Revenue Expenditure	4,50,89.04	3,65,52.83
Revenue Deficit	0.00	0.00	Revenue Surplus	19,64.89	40,85.52
			Section-B : Capital		
Capital Receipts	0.00	0.00	Capital Expenditure³		
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A, 4-B & 16)</i>		
			General Services	5,89.61	5,71.36
			<i>(Ref. Statement 4-A & 16)</i>		
			Social Services	15,32.02	10,23.41
			<i>(Ref. Statement 4-A & 16)</i>		
			Economic Services	87,39.05	65,63.74
			<i>(Ref. Statement 4-A & 16)</i>		
Total Capital Receipts	0.00	0.00	Total Capital Expenditure	1,08,60.68	81,58.51
Recoveries of Loans and Advances	38.45	31.06	Loans and Advances disbursed		
<i>(Ref. Statement 3, 7 & 18)</i>			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Social Services	46.88	42.66
			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Economic Services	12,35.72	73,87.70
			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Others	52.46	49.64
			<i>(Ref. Statement 7)</i>		
Total Recoveries of Loans and Advances	38.45	31.06	Total Loans and Advances disbursed	13,35.06	74,80.00

³ Includes ₹ 8.15 crore and ₹ 1,05.00 Crore as Grants-in-aid expenditure under Capital Account respectively for the year 2015-16 and 2016-17. This will understate "Revenue Deficit" of the Government. It also Includes ₹ 40.54 crore and ₹ 37.91 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the major heads '4515' and '5054' respectively for the year 2015-16 and 2016-17.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements		
	2016-17	2015-16	2016-17	2015-16	
	(₹ 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>	68,47.13	1,30,79.63	Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	19,20.39	20,79.42
Loans from Government of India <i>(Ref. Statement 3, 6 & 17)</i>	2,34.29	1,65.02	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	1,57.50	1,66.51
Total Public Debt receipts	70,81.42	1,32,44.65	Total Public Debt payment	20,77.89	22,45.93
Net of Inter State Settlement	0.00	0.00	Net of Inter State Settlement	0.00	0.00
Total Capital Receipts	71,19.87	1,32,75.71	Total Capital Expenditure	1,42,73.63	1,78,84.44
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	5,41,73.80	5,39,14.06	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	5,93,62.67	5,44,37.27
Deficit in Consolidated Fund	51,88.87	5,23.21	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		
	2016-17	2015-16	2016-17	2015-16	
	(₹ in crore)		(₹ in crore)		
Part III - Public Account⁴					
Small savings <i>(Ref. Statement 21)</i>	8,72.60	8,30.10	Small savings <i>(Ref. Statement 21)</i>	9,94.10	9,88.95
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	4,52.88	5,21.68	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	70.13	5,12.01
Deposits <i>(Ref. Statement 21)</i>	1,07,85.74	1,92,46.91	Deposits <i>(Ref. Statement 21)</i>	57,54.05	1,71,35.05
Advances <i>(Ref. Statement 21)</i>	3,59.37	2,51.77	Advances <i>(Ref. Statement 21)</i>	3,59.81	2,52.47
Suspense and Miscellaneous⁵ <i>(Ref. Statement 21)</i>	6,51,69.68	6,52,69.90	Suspense and Miscellaneous⁵ <i>(Ref. Statement 21)</i>	6,45,37.00	6,66,89.20
Remittances <i>(Ref. Statement 21)</i>	92,80.63	80,25.02	Remittances <i>(Ref. Statement 21)</i>	93,10.76	80,24.28
Total Receipts Public Account <i>(Ref. Statement 21)</i>	8,69,20.90	9,41,45.38	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	8,10,25.85	9,36,01.96
Deficit in Public Account	0.00	0.00	Surplus in Public Account	58,95.05	5,43.42
Opening Cash Balance	(-) 2,03.93	(-) 2,24.13	Closing Cash Balance	5,02.26	(-) 2,03.93
Increase in cash balance	7,06.19	20.20	Decrease in cash balance	0.00	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 2016	As on 31 March 2017
		<i>(₹ in crore)</i>
(a) General Cash Balance-		
(1) Deposits with Reserve Bank ¹	(-) 2,03.93	5,02.26
(2) Investments held in the Cash Balance Investments Accounts	21,02.24	14,39.09
Total - (a)	18,98.31	19,41.35
(b) Other Cash Balances and Investments ² -		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	6.29	6.37
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.12	0.13
(3) Investments of earmarked funds	0.00	0.00
Total - (b)	6.41	6.50
Total (a) and (b)	19,04.72	19,47.85

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 2016-17 advised to the RBI till 10 April 2017.

There was a difference of ₹ 24.05 crore (Net Credit) between the figures reflected in the accounts (₹ 502.26 crore Debit) and that intimated by Reserve Bank of India (₹526.31 crore Credit) regarding "Deposits with Reserve Bank" included in the Cash Balance (July 2017). Discrepancy statement of ₹22.44 Crore for the year 2016-17 has been sent to Reserve Bank of India, Patna for reconciliation and necessary correction in RBD balance. Balance amount of ₹ 1.61 Crore 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.

For arriving at the daily cash balance ³ 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

³ The cash balance ('Deposits with RBI' above is 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.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE TO STATEMENT 2 - conclud.

CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

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 ₹ 720.00 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 2016-2017 is given below :-

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 362 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance | 3 |
| (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) The investment of ₹ 14,39.09 crore out of the cash balance is in the securities of other State Government. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹ 1,17.01 crore.
- (e) No investment was made by the State Government in its own securities.
- (f) Details of investments out of earmarked funds are given in Statement No. 22.

3. STATEMENT OF RECEIPTS
(Consolidated Fund)

Description	Actuals	
	2016-17	2015-16
I. REVENUE RECEIPTS		
		<i>(₹ in crore)</i>
A. Tax Revenue	3,24,41.17	2,74,47.70
A. 1 Own Tax revenue	1,32,99.25	1,14,78.95
Taxes on Sales, Trades, etc	1,05,49.25	89,98.95
State Excise	9,61.68	9,12.47
Taxes on Vehicles	6,81.52	6,32.59
Stamps and Registration fees	6,07.01	5,31.64
Land Revenue	2,40.25	1,64.35
Taxes and Duties on Electricity	1,51.89	1,25.68
Other Taxes on Income and Expenditure	67.70	82.88
Other Taxes and Duties on Commodities and Services	39.94	30.22
Taxes on Goods and Passengers	0.01	0.17
A. 2 Share of net proceeds of Taxes	1,91,41.92	1,69,68.75
Corporation Tax	61,34.84	50,30.88
Taxes on Income other than Corporation Tax	42,63.73	35,03.37
Service Tax	30,76.78	27,54.68
Customs	26,38.98	25,51.26
Union Excise Duties	30,13.47	21,16.98
Other Taxes and Duties on Commodities and Services	0.07	10.42
Taxes on Wealth	14.05	1.07
Other Taxes on Income and Expenditure	0.00	0.09
Total A	3,24,41.17	2,74,47.70

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

Description	Actuals	
	2016-17	2015-16
I. REVENUE RECEIPTS - contd.		
		<i>(₹ in crore)</i>
B. Non-Tax Revenue	53,51.41	58,53.01
Non-ferrous Mining and Metallurgical Industries	40,94.25	43,84.43
Other Administrative Services	3,17.53	5,57.90
Urban Development	1,44.20	2,67.82
Interest Receipts	1,21.34	1,22.43
Roads and Bridges	1,14.63	69.36
Labour and Employment	85.77	82.92
Miscellaneous General Services	85.46	8.88
Medium Irrigation	57.77	42.01
Other Rural Development Programme	43.17	43.60
Social Security and Welfare	36.79	3.73
Public Works	26.09	3.88
Police	24.48	39.26
Other Social Services	24.09	1.78
Housing	23.58	1.69
Education, Sports, Art and Culture	21.10	19.99
Major Irrigation	21.02	19.27
Medical and Public Health	20.53	13.30
Village and Small Industries	13.01	13.78
Water Supply and Sanitation	12.09	14.66
Other General Economic Services	8.82	11.47
Power	6.43	3.56
Crop Husbandry	5.89	33.55
Fisheries	5.56	6.48
Jails	5.28	5.87
Minor Irrigation	5.01	1.97
Forestry and Wild Life	4.48	4.13

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

Description	Actuals	
	2016-17	2015-16
I. REVENUE RECEIPTS - contd.		
	<i>(₹ in crore)</i>	
B. Non-Tax Revenue - conclud.		
Public Service Commission	4.47	3.79
Civil Supplies	3.90	18.91
Animal Husbandry	3.49	4.33
Co-operation	2.82	20.31
Tourism	2.82	6.76
Contribution and Recoveries towards Pension and other Retirement Benefits	2.79	3.39
Dairy Development	2.31	1.06
Other Agricultural Programme	0.34	4.39
Civil Aviation	0.03	10.11
Information and Publicity	0.03	0.13
Industry	0.02	1.60
Family Welfare	0.02	0.03
Dividend and Profit	0.00	0.47
Stationery and Printing	0.00	0.01
Road Transport	0.00	0.00
Total B	53,51.41	58,53.01

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

Description	Actuals	
	2016-17	2015-16
II. GRANTS FROM GOVERNMENT OF INDIA		
		<i>(₹ in crore)</i>
C. Grants-in-aid from Central Government	92,61.35	73,37.64
C.1 Non-Plan Grants	18,75.29	16,85.82
Grants under the proviso to Article 275 (1) of the Constitution	13,14.80	8,22.44
Grants towards contribution to State Disaster Response Fund	2,86.50	2,73.00
Other Grants	2,73.99	5,90.38
C. 2 Grants for State/Union Territory Plan Schemes	67,92.89	49,50.18
Block Grants (including externally aided project)	6,08.61	2,77.37
Grants under the proviso to Article 275 (1) of the Constitution	1,93.10	2,22.03
Grant for Central Road Fund	1,10.55	9.10
Other Grants	58,80.63	44,41.68
C. 3 Grants for Central Plan Schemes	78.01	50.90
C. 4 Grants for Centrally Sponsored Plan Schemes	5,15.16	6,50.74
Total C	92,61.35	73,37.64
Total Revenue Receipts (A+B+C)	4,70,53.93	4,06,38.35

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

Description	Actuals	
	2016-17	2015-16
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
	<i>(₹ in crore)</i>	
D. Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00
E. Public Debts Receipts	70,81.42	1,32,44.65
E. 1 Internal Debt of the State Government	68,47.13	1,30,79.63
Market Loans	51,54.00	53,50.00
Loans from the National Bank for Agricultural and Rural Development	14,16.46	9,00.00
Loans from National Co-operative Development Corporation	24.56	0.00
Loans from other Institutions	2,52.11	1,44.71
Special Securities issued to National Small Savings Fund	0.00	11,31.55
Compensation and other Bonds	0.00	55,53.37
Ways and Means Advances	0.00	0.00
E. 2 Loans and Advances from the Central Government	2,43.29	1,65.02
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	2,34.29	1,65.02
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Total E	70,81.42	1,32,44.65
F. Loans and Advances by State Government (Recoveries) ¹	38.45	31.06
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	5,41,73.80	5,39,14.06

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

4. STATEMENT OF EXPENDITURE
(Consolidated Fund)

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
<i>(₹ in crore)</i>				
A General Services				
A.1 Organs of State				
Parliament/ State/ Union Territory Legislatures	66.37	0.00	0.00	66.37
President, Vice President/ Governor/ Administrator of Union Territories	7.30	0.00	0.00	7.30
Council of Ministers	13.82	0.00	0.00	13.82
Administration of Justice	3,05.88	0.00	0.00	3,05.88
Elections	69.43	0.00	0.00	69.43
A.2 Fiscal Services				
Land Revenue	2,42.04	0.00	0.00	2,42.04
Stamps and Registration	19.77	0.00	0.00	19.77
State Excise	16.71	0.00	0.00	16.71
Taxes on Sales, Trade etc.	49.20	0.00	0.00	49.20
Taxes on Vehicles	7.05	0.00	0.00	7.05
Other Taxes and Duties on Commodities and Services	1.25	0.00	0.00	1.25
Other Fiscal Services	2.01	36.54	0.00	38.55
Interest Payments	41,72.25	0.00	0.00	41,72.25
A.3 Administrative Services				
Public Service Commission	13.91	0.00	0.00	13.91
Secretariat-General Services	86.87	0.00	0.00	86.87
District Administration	3,71.30	0.00	0.00	3,71.30
Treasury and Accounts Administration	12.32	0.00	0.00	12.32
Police	30,51.58	1,88.68	0.00	32,40.26
Jails	1,12.72	0.00	0.00	1,12.72
Stationery and Printing	1.74	0.00	0.00	1.74
Public Works	1,08.99	3,64.21	0.00	4,73.20
Other Administrative Services	1,52.85	0.18	0.00	1,53.03
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	41,35.29	0.00	0.00	41,35.29
Miscellaneous General Services	3.11	0.00	0.00	3.11
Total General Services	1,30,23.76	5,89.61	0.00	1,36,13.37

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	76,40.19	2,53.50	0.00	78,93.69
Technical Education	2,63.62	0.00	0.00	2,63.62
Sports and Youth Services	57.87	0.00	0.00	57.87
Art and Culture	16.15	0.00	0.00	16.15
B.2 Health and Family Welfare				
Medical and Public Health	18,78.41	5,11.55	0.00	23,89.96
Family Welfare	89.28	0.00	0.00	89.28
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	14,75.35	2,20.97	0.00	16,96.32
Housing	44.57	84.75	25.50	1,54.82
Urban Development	25,83.98	49.00	21.38	26,54.36
B.4 Information and Broadcasting				
Information and Publicity	1,32.11	8.85	0.00	1,40.96
B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	13,11.94	2,64.04	0.00	15,75.98
B.6 Labour and Labour Welfare				
Labour and Employment	1,31.39	0.00	0.00	1,31.39
B.7 Social Welfare and Nutrition				
Social Security and Welfare	19,19.49	1,16.96	0.00	20,36.45
Nutrition	5,32.54	0.00	0.00	5,32.54
Relief on Account of Natural Calamities	4,53.32	0.00	0.00	4,53.32
B.8 Others				
Other Social Services	0.75	22.40	0.00	23.15
Secretariat-Social Services	26.40	0.00	0.00	26.40
Total Social Services	1,85,57.36	15,32.02	46.88	2,01,36.26

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	7,16.70	7.40	0.00	7,24.10
Soil and Water Conservation	62.93	4,28.01	0.00	4,90.94
Animal Husbandry	1,95.41	12.03	0.00	2,07.44
Dairy Development	2,21.40	9.48	0.00	2,30.88
Fisheries	58.81	51.06	0.00	1,09.87
Forestry and Wild life	4,91.57	0.00	0.00	4,91.57
Food, Storage and Warehousing	0.00	50.71	0.00	50.71
Agricultural Research and Education	1,32.10	0.00	0.00	1,32.10
Co-operation	3,19.63	10.62	3.91	3,34.16
Other Agricultural Programmes	7.62	0.00	0.00	7.62
C.2 Rural Development				
Special Programmes for Rural Development	4,85.93	0.00	0.00	4,85.93
Rural Employment	27,28.14	0.00	0.00	27,28.14
Other Rural Development Programmes	40,32.88	20,74.57	3.30	61,10.75
C.3 Irrigation and Flood Control				
Major Irrigation	1,32.13	7,12.52	0.00	8,44.65
Medium Irrigation	1,20.33	3,93.08	0.00	5,13.41
Minor Irrigation	63.33	3,89.80	0.00	4,53.13
Command Area Development	6.97	0.00	0.00	6.97
Flood Control and Drainage	0.00	15.51	0.00	15.51
C.4 Energy				
Power	17,02.80	0.00	12,28.51	29,31.31
New and Renewable Energy	51.84	0.00	0.00	51.84
C.5 Industry and Minerals				
Village and Small Industries	1,23.24	0.00	0.00	1,23.24
Industries	1,66.41	5.00	0.00	1,71.41
Non-Ferrous Mining and Metallurgical Industries	27.24	0.00	0.00	27.24

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 - Concl.				
C.6 Transport				
Civil Aviation	3.07	2,03.14	0.00	2,06.21
Roads and Bridges	2,27.07	42,92.34	0.00	45,19.41
Road Transport	33.18	9.52	0.00	42.70
Other Transport Services	1,82.28	0.00	0.00	1,82.28
C.7 General Economic Services				
Secretariat-Economic Services	47.02	0.00	0.00	47.02
Tourism	37.37	74.27	0.00	1,11.64
Census Surveys and Statistics	13.55	0.00	0.00	13.55
Civil Supplies	11,13.29	0.00	0.00	11,13.29
Other General Economic Services	3.68	0.00	0.00	3.68
Total Economic Services	1,35,07.92	87,39.05	12,35.72	2,34,82.69

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	52.47	52.47
F. Public Debt				
Internal Debt of the State Government	0.00	19,20.39	0.00	19,20.39
Loans and Advances from the Central Government	0.00	1,57.49	0.00	1,57.49
G. Inter-State Settlement				
Inter-State Settlement	0.00	0.00	0.00	0.00
Total Loans, Grants-in-aid and Contributions	0.00	20,77.88	52.47	21,30.35
Total Consolidated Fund Expenditure	4,50,89.04	1,29,38.56	13,35.07	5,93,62.67

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

Object of Expenditure	2014-15			2015-16			2016-17		
	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	73,81.55	35.55	74,17.10	81,77.92	40.54	82,18.46	88,88.99	37.91	89,26.90
2 Grants-in-aid (Non-Salary)	69,11.15	0.00	69,11.15	89,36.12	0.00	89,36.12	1,17,66.31	0.00	1,17,66.31
3 Major works (State Plan)	15.97	50,67.79	50,83.76	7.09	71,93.27	72,00.36	1.16	1,00,31.41	1,00,32.57
4 Grants-in-aid for Capital assets	35,93.79	0.00	35,93.79	40,37.99	0.00	40,37.99	66,76.89	1,00.00	67,76.89
5 Pensionary Charges ¹	34,62.53	0.00	34,62.53	39,90.01	0.00	39,90.01	41,35.29	0.00	41,35.29
6 Interest Payments	29,29.15	0.00	29,29.15	33,20.08	0.00	33,20.08	41,72.25	0.00	41,72.25
7 Grants-in-aid (Salary)	18,93.62	5.37	18,98.99	19,08.67	8.15	19,16.82	17,83.83	5.00	17,88.83
8 Repayment of borrowings	0.00	18,79.88	18,79.88	0.00	22,45.93	22,45.93	0.00	20,77.88	20,77.88
9 Supplies and Materials	14,25.15	33.39	14,58.54	19,02.98	22.22	19,25.20	11,29.97	40.33	11,70.30
10 Loans and Advances	0.00	8,23.78	8,23.78	0.00	74,80.00	74,80.00	0.00	13,35.07	13,35.07
11 Other expenditure	5,10.24	2,58.95	7,69.19	5,27.55	2,30.79	7,58.34	6,62.20	3,93.91	10,56.11
12 Scholarships/ stipend	5,39.81	34.04	5,73.85	6,10.21	9.76	6,19.97	6,42.68	0.00	6,42.68
13 Lump-sum	3,94.19	70.03	4,64.22	2,86.23	1,55.94	4,42.17	1,00.03	1,04.26	2,04.29
14 Maintenance and repair	3,54.78	80.91	4,35.69	4,18.41	1,04.29	5,22.70	4,69.86	0.20	4,70.06
15 Cash relief	3,09.09	6.96	3,16.05	5,12.11	20.08	5,32.19	6,38.78	30.55	6,69.33
16 Minor Works	18.72	2,49.50	2,68.22	6.26	2,94.46	3,00.72	3.07	0.00	3.07
17 Honorarium	2,66.30	0.00	2,66.30	2,78.77	0.00	2,78.77	3,10.44	0.00	3,10.44
18 Subsidies	2,45.69	0.00	2,45.69	5,21.56	0.00	5,21.56	18,58.71	0.00	18,58.71
19 Office expenses	2,37.87	0.40	2,38.27	2,41.91	0.45	2,42.36	89.50	0.59	90.09
20 Contributions	1,90.46	12.31	2,02.77	1,12.15	16.96	1,29.11	2,94.27	61.12	3,55.39
21 Wages	1,80.57	0.00	1,80.57	1,73.61	0.00	1,73.61	2,32.18	0.00	2,32.18
22 Travelling Expenses	1,46.39	0.18	1,46.57	1,51.23	0.07	1,51.30	1,55.91	0.09	1,56.00
23 Professional Services	1,30.18	0.83	1,31.01	1,08.60	5.46	1,14.06	2,03.60	11.47	2,15.07
24 Machinery and Equipment	94.75	1.51	96.26	95.81	6.70	1,02.51	1,22.23	2.68	1,24.91
25 Medical Store Supply	87.71	0.00	87.71	84.12	0.00	84.12	24.13	0.00	24.13
26 Motor-vehicle	77.78	0.00	77.78	80.51	0.34	80.85	82.16	9.19	91.35
27 Contractual Allowances	59.71	0.14	59.85	83.80	0.15	83.95	1,03.60	0.15	1,03.75
28 Electricity Expenditure	56.67	0.03	56.70	58.81	0.06	58.87	50.33	0.02	50.35
29 Uniform	51.93	0.04	51.97	38.66	0.05	38.71	32.56	0.03	32.59
30 Cost of Ration	47.95	0.00	47.95	42.64	0.03	42.67	42.40	0.00	42.40

¹ Includes ₹ 175.00 crore and ₹ 13.65 crore paid as pensionary liabilities to Bihar under major head "2071 Pension and Retirement Benefits" during 2015-16 and 2016-17 respectively.

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

Object of Expenditure	2014-15			2015-16			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
B. EXPENDITURE BY NATURE - conclud.									
<i>(₹ in crore)</i>									
31 Advertising and Publicity	41.25	0.19	41.44	71.53	0.34	71.87	98.32	0.50	98.82
32 Training Allowance	29.14	5.21	34.35	7.85	1.99	9.84	7.51	1.74	9.25
33 Approval Amount	22.51	0.00	22.51	0.00	0.00	0.00	0.00	0.00	0.00
34 Other Administrative expenses	16.37	0.23	16.60	26.06	0.11	26.17	28.95	0.43	29.38
35 Seminar,Exhibition and Publicity	12.99	0.16	13.15	24.78	0.03	24.81	62.08	0.54	62.62
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 Spon- sored Scheme	0.00	0.00	0.00	18.73	0.00	18.73	55.75	0.00	55.75
38 Information, communica- tion and Transmission (ITC) Services	0.00	0.00	0.00	1,01.55	0.00	1,01.55	96.40	0.00	96.40
39 Expenditure on training	0.00	0.00	0.00	54.35	0.00	54.35	60.56	3.04	63.60
40 Share of taxes/ duties/Rent, Rates, Taxes	0.00	0.00	0.00	1.55	0.00	1.55	26.31	0.45	26.76
41 Purchase of new motor-vehicle	0.00	0.00	0.00	8.78	45.63	54.41	21.80	23.84	45.64
42 Others (Includes expenditure less than ₹ 10 crore under each object head)	91.56	3.82	95.38	35.85	0.65	36.50	28.16	1.23	29.39
Gross Expenditure	3,18,27.52	85,71.20	4,03,98.72	3,70,64.84	1,78,84.45	5,49,49.29	4,51,59.17	1,42,73.63	5,94,32.80
Deduct- Recoveries	32.62	3,24.60	3,57.22	5,12.01	0.00	5,12.01	70.13	0.00	70.13
Net Expenditure	3,17,94.90	82,46.60	4,00,41.50	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. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2016-17
		2015-16	2015-16	2016-17	2016-17	
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
A-	Capital Account of General Services					
4047-	Capital Outlay on Other Fiscal Services	32.34	47.77	36.54	84.31	12.99
4055-	Capital Outlay on Police	2,09.63	10,41.43	1,88.68	12,30.11	(-) 9.99
4059-	Capital Outlay on Public Works	3,28.21	9,84.90	3,64.21	13,49.11	10.97
4070-	Capital Outlay on other Administrative Services	1.18	82.98	0.18	83.16	(-) 84.75
	Total – A - Capital Account of General Services	5,71.36	21,57.08	5,89.61	27,46.69	3.19
B-	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202-	Capital Outlay on Education, Sports, Art and Culture	1,03.39	16,51.60	2,53.50	19,05.10	145.19
	Total (a) Capital Account of Education, Sports, Art and Culture	1,03.39	16,51.60	2,53.50	19,05.10	145.19
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Family Welfare	3,39.87	18,45.23	5,11.55	23,56.78	50.51
	Total (b) Capital Account of Health and Family Welfare	3,39.87	18,45.23	5,11.55	23,56.78	50.51

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 2016-17
		2015-16	2015-16	2016-17	2016-17	
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	1,93.07	30,22.72	2,20.97	32,43.69	14.45
4216-	Capital Outlay on Housing	53.95	2,92.71	84.75	3,77.46	57.09
4217-	Capital Outlay on Urban Development	0.00	12,59.95	49.00	13,08.95	100.00
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	2,47.02	45,75.38	3,54.72	49,30.10	43.60
(d)	Capital Account of Information and Publicity					
4220-	Capital Outlay on Information and Publicity	0.55	1.00	8.85	9.85	1509.09
	Total (d) Capital Account of Information and Publicity	0.55	1.00	8.85	9.85	1509.09
(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	2,34.38	15,39.34	2,64.04	18,03.38	12.65
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,34.38	15,39.34	2,64.04	18,03.38	12.65

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 2016-17
		2015-16	2015-16	2016-17	2016-17	
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	88.80	4,61.82	1,16.96	5,78.78	31.71
	Total (g) Capital Account of Social Welfare and Nutrition	88.80	4,61.82	1,16.96	5,78.78	31.71
(h)	Capital Account of Other Social Welfare Services					
4250-	Capital Outlay on Other Social Welfare Services	9.40	52.87	22.40	75.27	138.30
	Total (h) Capital Account of Other Social Welfare Services	9.40	52.87	22.40	75.27	138.30
	Total-B - Capital Account of Social Services	10,23.41	1,01,27.24	15,32.02	1,16,59.26	49.70

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 2016-17
		2015-16	2015-16	2016-17	2016-17	
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
C-	Capital Accounts of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry	8.16	53.23	7.40	60.63	(-) 9.31
4402-	Capital Outlay on Soil and Water Conservation	34.96	69.83	4,28.01	4,97.84	1124.28
4403-	Capital Outlay on Animal Husbandry	11.89	20.28	12.03	32.31	1.18
4404-	Capital Outlay on Dairy Development	9.63	32.53	9.48	42.01	(-) 1.56
4405-	Capital Outlay on Fisheries	25.31	73.17	51.06	1,24.23	101.74
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	20.23	32.63	50.71	83.34	150.67
4425-	Capital Outlay on Co-operation	4.47	56.96	10.62	67.58	137.58
	Total (a) Capital Account of Agriculture and Allied Activities	1,14.65	3,67.93	5,69.31	9,37.24	396.56

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 2016-17
		2015-16	2015-16	2016-17	2016-17	
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
C-	Capital Accounts of Economic Services – contd.					
(b)	Capital Account of Rural Development					
4515-	Capital Outlay on Other Rural Development Programmes	17,51.54	1,09,94.44	20,74.57	1,30,69.01	18.44
	Total (b) Capital Account of Rural Development	17,51.54	1,09,94.44	20,74.57	1,30,69.01	18.44
(d)	Capital Account of Irrigation and Flood Control					
4700-	Capital Outlay on Major Irrigation	8,03.97	22,33.88	7,12.52	29,46.40	(-) 11.37
4701-	Capital Outlay on Medium Irrigation	2,54.59	23,54.96	3,93.08	27,48.04	54.40
4702-	Capital Outlay on Minor Irrigation	47.57	12,54.01	3,89.80	16,43.81	719.42
4711-	Capital Outlay on Flood Control Projects	50.81	1,47.84	15.51	1,63.35	(-) 69.47
	Total (d) Capital Account of Irrigation and Flood Control	11,56.94	59,90.69	15,10.91	75,01.60	30.60
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	0.00	2,03.23	0.00	2,03.23	100.00
	Total (e) Capital Account of Energy	0.00	2,03.23	0.00	2,03.23	100.00

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 2016-17
		2015-16	2015-16	2016-17	2016-17	
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
C-	Capital Accounts of Economic Services – Concl.					
(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
4885-	Other Capital Outlay on Industries and Minerals	1.00	9.00	5.00	14.00	400.00
	Total (f) Capital Account of Industry and Minerals	1.00	16.38	5.00	21.38	400.00
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	1,00.00	2,31.73	2,03.13	4,34.86	103.13
5054-	Capital Outlay on Roads and Bridges	33,73.83	1,30,75.98	42,92.34	1,73,68.32	27.22
5055-	Capital Outlay on Road Transport	2.36	60.74	9.52	70.26	303.39
5075-	Capital Outlay on other Transport Services	0.00	6,20.83	0.00	6,20.83	100.00
	Total (g) Capital Account of Transport	34,76.19	1,39,89.28	45,04.99	1,84,94.27	29.60
(j)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	61.42	2,79.25	74.27	3,53.52	20.92
5465-	Investment in General Financial and Trading Institutions	2.00	2.00	0.00	2.00	(-) 100.00
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	63.42	3,27.03	74.27	4,01.30	17.11
	Total- C- Capital Accounts of Economic Services	65,63.74	3,18,88.98	87,39.05	4,06,28.03	33.14
	Grand Total	81,58.51	4,41,73.30	1,08,60.68	5,50,33.98	33.12

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.

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 2016-17 Government invested ₹ 12.12 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 2014-15, 2015-16 and 2016-17 were ₹ 2,41.25 crore, ₹ 2,61.71 crore and ₹ 2,73.83 crore respectively, vide details given in Statement No. 19.
- 6 The information about dividend received during the three years as above is as below :-

Year	(₹ in crore)
2014-15	0.00
2015-16	0.47
2016-17	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
			(₹ in crore)		
1	2	3	4	5	6

There is no departmentally managed Government undertaking in Jharkhand.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2016	Receipt during the year	Repayments during the year	Balance as on 31 March 2017	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of Total Liabilities
	<i>(₹ in crore)</i>				<i>Amount</i>	<i>Per cent</i>	
A- Public Debt							
6003 Internal Debt of the State Government	4,37,55.57	68,47.13	19,20.39	4,86,82.31	49,26.74	11.26	72.85
Market Loans	2,35,54.80	51,54.00	4,28.52	2,82,80.28	47,25.48	20.06	42.32
Ways and Means Advance from the Reserve Bank of India	0.00	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	8.32
Loans from Financial Institutions	40,44.94	16,93.13	7,58.73	49,79.34	9,34.40	23.10	7.45
Special Securities issued to National Small Savings Fund	1,05,61.97	0.00	7,33.14	98,28.83	(-) 7,33.14	(-) 6.94	14.71
Other Loans	35.79	0.00	0.00	35.79	0.00	0.00	0.05
6004 Loans and Advances from the Central Government	20,85.49 ²	2,34.29	1,57.49	21,62.29	76.80	3.68	3.24
01 Non Plan Loans	21.39	0.00	2.02	19.37	(-) 2.02	(-) 9.44	0.03
02 Loans for State/ Union Territory Plan Schemes	20,64.10	2,34.29	1,55.47	21,42.92	78.82	3.82	3.21
Total A - Public Debt	4,58,41.06 ³	70,81.42	20,77.88	5,08,44.60	50,03.54	10.91	76.08

¹For details please refer to Statement No. 17 in Volume II.

²Opening balance under head "6004" has been corrected as per detail account of 2015-16.

³Opening balance has been corrected due to change in the opening balance under the head 6004.

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 2016	Receipt during the year	Repayments during the year	Balance as on 31 March 2017	Net Increase (+)/ Decrease (-)	As a <i>per cent</i> of Total Liabilities	
<i>(₹ in crore)</i>				<i>Amount</i>		<i>Per cent</i>	
B - Other liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	11,97.17	8,72.60	9,94.10	10,75.67	(-) 1,21.50	(-) 10.15	1.61
Reserve funds bearing Interest	8,76.46	4,52.88	70.13	12,59.21	3,82.75	43.67	1.88
Reserve funds not bearing Interest ⁴	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits bearing Interest	14.13	2,84.83	2,89.26	9.70	(-) 4.43	(-) 31.28	0.01
Deposits not bearing Interest	86,01.66	1,05,00.90	54,64.78	1,36,37.78	50,36.12	58.55	20.41
Total B- Other liabilities	1,06,89.42	1,21,11.21	68,18.27	1,59,82.36	52,92.94	49.52	23.92
Total Public Debt and other liabilities	5,65,30.48 ⁵	1,91,92.63	88,96.15	6,68,26.96	1,02,96.48	18.21	100.00

¹ For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at pages 31 & 32 may be seen.

⁴ The figure represents net liabilities under this head after setting off investment out of the Reserve Fund.

⁵ Opening balance revised due to change in opening balance under head "6004" as per detail account of 2015-16.

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 65 State Development/ Stocks Loans/ Stocks upto 2016-2017 (Balance on 31 March 2017 was ₹ 2,82,80.28 crore).
- (ii) No arrangement has been made for amortization of other bonds and loans.
- (iii) The State Government has also not created Guarantee Redemption Fund during the year 2016-2017.

2 Loans from Small Saving 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 received during the year 2016-17. However, ₹ 7,33.14 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 98,28.83 crore which was 19.33 *per cent* of the total Public Debt of the State Government as on 31 March 2017.

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

- (a) **Loans and Advances from GOI :-** ₹ 2,34.29 crore was received from Government of India as loans and the State Government repaid ₹ 1,57.49 crore. Interest of ₹ 1,18.50 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 7 (seven) 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	7.25	October	2026
2	5,00.00	7.40	November	2026
3	10,00.00	6.90	November	2026
4	10,00.00	7.21	January	2027
5	6,57.50	7.80	March	2027
6	8,93.00	7.94	March	2027
7	1,03.50	7.59	March	2027

Full particulars of outstanding loans are given in Statement No. 17.

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 2015-16 and 2016-17 were as shown below:-

Nature of Transactions	2016-2017	2015-2016	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.	5,31,89.18	4,79,28.83	52,60.36
(b) Other obligations	1,36,37.78	86,01.66	50,36.12
Total (i)	6,68,26.96	5,65,30.49	1,02,96.48
(ii) Interest paid by Government :			
(a) On Public Debt and Small Savings, Provident Funds etc.	41,65.00	33,12.90	8,52.10
(b) On other obligations	7.25	7.18	0.07
Total (ii)	41,72.25	33,20.08	8,52.17
(iii) Deduct :			
(a) Interest received on loans and advances given by Government	4.33	5.17	(-)0.84
(b) Interest realised on investment of cash balances	1,17.01	1,17.27	(-)0.26
Total (iii)	1,21.34	1,22.44	(-)1.10
(iv) Net interest charges	40,50.91	31,97.64	8,53.27
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	8.87	8.17	0.70
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	8.61	7.87	0.74

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 Summary of Loans and Advances : Loanee Groupwise

Sectors/Loanee Groups ¹	Balance as on 1 April 2016 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2017	Net Increase/ Decrease during the year	Interest payment during the year
1	2	3	4	5	6	7	8
<i>(₹ in crore)</i>							
Social Services							
(i) Universities/Academic Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Panchayati Raj Institutions	0.75	0.00	0.00	0.00	0.75	0.00	0.00
(iii) Municipalities / Municipal Councils / Municipal Corporations	1,53.81	0.00	0.00	0.00	1,53.81	0.00	0.00
(iv) Urban Development Authorities	3,91.49	21.38	0.50	0.00	4,12.37	20.88	0.00
(v) Housing Boards	45.42	25.50	0.00	0.00	70.92	25.50	0.00
(vi) State Housing Corporation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vii) Statutory Corporations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(viii) Government Companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ix) Others	36.14	0.00	0.01	0.00	36.13	(-)0.01	0.00
Total- Social Services	6,27.61	46.88	0.51	0.00	6,73.98	46.37	0.00
Economic Services							
(i) Panchayati Raj Institutions	11.42	3.30	0.75	0.00	13.97	2.55	0.00
(ii) Municipalities / Municipal Councils / Municipal Corporations	5.95	0.00	0.00	0.00	5.95	0.00	0.00
(iii) Urban Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	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 2017).

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

Section 1 Summary of Loans and Advances : Loanee Groupwise

Sectors/Loanee Groups ¹	Balance as on 1 April 2016 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2017	Net Increase/Decrease during the year	Interest payment during the year
1	2	3	4	5	6	7	8
<i>(₹ in crore)</i>							
(iv) Statutory Corporations	1,53,69.82	12,28.51	0.00	0.00	1,65,98.33	12,28.51	0.00
(v) Government Companies	1,15.58	0.00	0.00	0.00	1,15.58	0.00	0.00
(vi) Co-operative Societies / Co-operatives Corporations / Banks ³	61.29	3.91	0.00	0.00	65.20	3.91	0.00
(vii) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Economic Services	1,55,64.06	12,35.72	0.75	0.00	1,67,99.03	12,34.97	0.00
Loans for Miscellaneous							
(i) Government Servants	(-)4.80	52.47	37.20	0.00	10.47	15.27	0.00
(ii) Loans for Miscellaneous purposes	(-)0.77	0.00	0.00	0.00	(-)0.77	0.00	0.00
Total - Loans for Miscellaneous purposes	(-)5.57	52.47	37.20	0.00	9.70	15.27	0.00
Total - Loans and Advances	1,61,86.10	13,35.07	38.46	0.00	1,74,82.71	12,96.61	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. Hence negative figures may appear where balances have not been transferred, but recoveries have been received (August 2017).

³ Increased ₹ 0.01 crore due to rounding off.

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”

SI 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 2016	Disbursement during the year	Repayment during the year	Write off irrecoverable loans and advances	Balance on 31 March 2017	Net increase/decrease during the year	Interest Payment in arrears
1	2	3	4	5	6	7	8
<i>(₹ in crore)</i>							
Loans for Social Services	6,27.61	46.88	0.51	0.00	6,73.98	46.37	0.00
Loans for Economic Services ⁴	1,55,64.06	12,35.72	0.75	0.00	1,67,99.03	12,34.97	0.00
Loans for Government Servants	(-)5.57 ⁵	52.47	37.20	0.00	9.70	15.27	0.00
Total	1,61,86.10	13,35.07	38.46	0.00	1,74,82.71	12,96.61	0.00

⁴ Decreased ₹ 0.01 crore due to rounding off.

⁵ 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 figures may appear where balances have not been transferred, but recoveries have been received (August 2017).

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

Section 3 Summary of repayments in arrears from Loanee entities⁶ - contd.

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
1	2	3	4	5	6
<i>(₹ in crore)</i>					
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
Chhata Tand 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
Chattarpur 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	15.56
Deogher Municipalities	0.89	5.68	6.57	2006-07	8.72
Dhanbad Municipalities	0.97	6.79	7.76	2006-07	9.36
Dumka Municipalities	1.03	6.90	7.93	2006-07	9.84
Fusro Notified Area Committee	0.69	3.28	3.97	2006-07	7.12

⁶ This section does not include the details of Loanee entity whose repayment of principal and interest is not yet due.

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
1	2	3	4	5	6
			<i>(₹ in crore)</i>		
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
Jashidih 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
Koderma Notified Area Committee	0.53	3.91	4.44	2006-07	5.84

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 2017
1	2	3	4	5	6
			<i>(₹ in crore)</i>		
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		2,94.47

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 2017
1	2	3	4	5	6
			<i>(₹ in crore)</i>		
Housing					
Jharkhand State Housing Board	0.52	1.72	2.24	2006-07	71.87
Total - Housing	0.52	1.72	2.24		71.87
Urban Development					
Adityapur Notified Area Committee	0.47	1.96	2.43	2006-07	11.62
Basukinath Notified Area Committee	0.34	1.21	1.55	2006-07	8.55
Bundu Notified Area Committee	0.27	0.19	0.46	2006-07	6.75
Chaibasa Municipalities	0.25	0.58	0.83	2006-07	6.22
Chakradharpur Municipalities	0.29	0.85	1.14	2006-07	7.02
Chakulia Notified Area Committee	0.22	0.05	0.27	2006-07	5.50
Chas Municipalities	0.23	0.81	1.04	2006-07	5.80
Chattarpur Notified Area Committee	0.04	0.19	0.23	2006-07	3.34
Chatra Municipalities	0.10	0.93	1.03	2006-07	3.67
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
Deogher Municipalities	0.41	0.90	1.31	2006-07	11.60
Dhanbad Municipalities	2.65	10.38	13.03	2006-07	65.87

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

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

	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Dumka Municipalities	0.32	0.84	1.16	2006-07	8.84
Fusro Notified Area Committee	0.04	0.19	0.23	2006-07	1.12
Garhwa Municipalities	0.10	0.63	0.73	2006-07	2.28
Giridih Municipalities	0.39	1.15	1.54	2006-07	5.55
Godda Municipalities	0.08	0.52	0.60	2006-07	1.91
Gumla Municipalities	0.10	0.48	0.58	2006-07	3.52
Hazaribagh Municipalities	0.26	1.48	1.74	2006-07	6.80
Hussainabad Notified Area Committee	0.06	0.58	0.64	2006-07	1.79
Jamshedpur Notified Area Committee	0.46	0.62	1.08	2006-07	11.79
Jamtara Notified Area Committee	0.05	0.26	0.31	2006-07	1.56
Jashidih 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	0.13	0.61	0.74	2006-07	3.65
Jugasalai Municipalities	0.20	0.70	0.90	2006-07	4.92
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

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

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

	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
1	2	3	4	5	6
			<i>(₹ in crore)</i>		
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
Latehar Notified Area Committee	0.07	0.32	0.39	2006-07	1.93
Lohardaga Municipalities	0.31	1.02	1.33	2006-07	6.75
Madhupur Municipalities	0.12	1.00	1.12	2006-07	3.15
Mango Notified Area Committee	0.18	1.03	1.21	2006-07	1.44
Medininagar Municipalities	0.10	0.40	0.50	2006-07	3.91
Mihijam Notified Area Committee	0.04	0.26	0.30	2006-07	2.13
Pakur Municipalities	0.15	1.06	1.21	2006-07	3.78
R.R.D.A. Ranchi	0.01	0.25	0.26	2006-07	4.11
Rajmahal Notified Area Committee	0.03	0.20	0.23	2006-07	1.05
Ranchi Municipalities	1.04	6.61	7.65	2006-07	29.35
Sahebganj Municipalities	0.10	0.84	0.94	2006-07	1.65
Saraikella Municipalities	0.06	0.58	0.64	2006-07	0.27
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	11.95	45.59	57.54		3,08.13

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

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

	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
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	65.16
Total - Co-operatives	7.54	7.35	14.89		65.16
Rural Development					
Bokaro District Council	0.28	1.25	1.53	2006-07	2.48
Chatra District Council	0.09	1.31	1.40	2006-07	0.34
Deoghar District Council	0.08	1.34	1.42	2006-07	0.64
Dhanbad District Council	0.20	0.86	1.06	2006-07	3.09
Dumka District Council	0.35	1.19	1.54	2006-07	2.20
Garhwa District Council	0.15	0.69	0.84	2006-07	0.47
Giridih District Council	0.21	1.08	1.29	2006-07	1.52
Godda District Council	0.05	1.08	1.13	2006-07	0.25
Gumla District Council	0.06	0.74	0.80	2006-07	0.33
Chaibasa District Council	0.19	0.68	0.87	2011-12	4.71
Hazaribagh District Council	0.23	0.91	1.14	2011-12	0.79
Jamshedpur District Council	0.33	1.47	1.80	2011-12	0.61

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

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

	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
1	2	3	4	5	6
			<i>(₹ in crore)</i>		
Koderma District Council	0.14	1.37	1.51	2011-12	0.08
Latehar District Council	0.26	0.70	0.96	2011-12	0.60
Lohardaga District Council	0.16	0.69	0.85	2011-12	0.24
Pakur District Council	0.14	0.14	0.28	2011-12	1.02
Palamau District Council	0.37	1.21	1.58	2011-12	0.72
Ranchi District Council	0.45	1.12	1.57	2011-12	1.52
Sahebganj District Council	0.16	1.41	1.57	2011-12	0.42
Total - Rural Development	3.90	19.24	23.14		22.03
Industries and Minerals					
Jharkhand State					
Bihar Sponge Iron Limited	5.42	5.17	10.59	2011-12	27.82
Total - Industry and Mineral	5.42	5.17	10.59		27.82
Power					
Jharkhand State Electricity Board	3,11.17	5,23.53	8,34.70	2011-12	80,18.80
Jharkhand Bijli Witran Nigam Ltd.	27.49	35.73	63.22	2013-14	12,82.68
Jharkhand Urja Sancharan Nigam Ltd.	67.95	88.33	1,56.28	2013-14	72,71.25
Jharkhand Urja Utpadan Nigam Ltd.	0.00	0.00	0.00	2013-14	50.00
Tenughat Vidyut Nigam Limited	55.69	72.40	1,28.09	2011-12	60.80
Total - Power	4,62.30	7,19.99	11,82.29		1,66,83.53
State Government Employees	0.00	0.00	0.00		9.70
Total - Government Employees	0.00	0.00	0.00		9.70 ⁷
Grand - Total	5,18.24	10,09.20	15,27.44		1,74,82.71

⁷Apportionment 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 2017).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2015-16 and 2016-17

Name of the concern	2015-16			2016-17		
	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
1	2	3	4	5	6	7
		<i>(₹ in crore)</i>			<i>(₹ in crore)</i>	
1. Statutory Corporations	0	0.00	0.00	0	0.00	0.00
2. Rural Banks ¹	1	45.73	0.00	1	45.73	0.00
3. Government Companies ^{1,2}	12	91.80	0.47	12	1,00.30	0.00
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00
5. Co-operative Institutions and Local Bodies ^{1,3}	19	1,24.18	0.00	19	1,27.80	0.00
Total	32.00	2,61.71	0.47	32.00	2,73.83	0.00

¹ For Entity wise and Major head wise detailed Investment, please see Statement No. 19.

² Includes ₹ 36.85 crore from expenditure head (Revenue Accounts).

³ Includes ₹ 53.87 crore from expenditure head (Revenue Accounts).

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 the 31 March 2017 in various sectors are shown below :-

Sector (no. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2016-17	Additions during the year 2016-17	Deletions (other than invoked) during the year 2016-17	Invoked during the year 2016-17		Outstanding at the end of the year 2016-17	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
Economic Sector (1) (Power)	0.00	1,57.15	0.00	0.00	0.00	0.00	1,57.15	0.00	0.00	0.00

(ii) Sector wise details for each class for letter of credit given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2017 in various sectors are shown below:-

Class and Sector	Letter No. of State Guarantee for letter of credit	Total amount for which letters of credit 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	77.78	Government of Jharkhand conveys State Guarantee for opening additional letter of credit for Jharkhand State Electricity Board for payment of monthly bill against the electricity being purchased from DVC.	The format for opening of this additional letter of credit will be signed by the DDO of Energy Department as State Guarantor.

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		
	2016-17			2015-16	2016-17	2015-16
	Non-Plan	Plan including CSS and CPS	Total			
<i>(₹ in crore)</i>						
1 Panchayati Raj Institutions						
(i) Zilla Parishads	12,33.24	13,00.53	25,33.77	34,07.48	21,31.46	2,67.01
(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	90.81	0.00	90.81	1,77.79	0.00	5.00
(ii) Municipalities/ Municipal Councils	1,48.46	27,21.87	28,70.33	14,67.94	0.00	90.32
(iii) Others	0.00	0.00	0.00	1,85.04	0.00	22.19
3 Public Sector Undertakings						
(i) Government Companies	0.00	0.00	0.00	24,73.94	0.00	29.80
(ii) Statutory Corporations	0.00	0.00	0.00	15,13.60	0.00	0.00
4 Autonomous Bodies						
(i) Universities	7,93.86	3,39.17	11,33.03	8,26.24	2,04.43	3,13.14

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

(i) Grants-in-aid paid in cash - conclud.

Grantee Institutions	Grants Released			Grants for creation of Capital Assets		
	2016-17			2015-16	2016-17	2015-16
	Non-Plan	Plan including CSS and CPS	Total			
						<i>(₹ in crore)</i>
(ii) Development Authorities	1,55.99	37,59.40	39,15.39	34,10.53	4,10.14	0.00
(iii) Co-operative Institutions	0.00	0.00	0.00	0.28	0.00	0.00
(iv) Others	15,78.95	13,15.22	28,94.17	12,43.55	16.35	0.00
5 Non-Government Organizations	0.00	0.00	0.00	0.00	0.00	0.00
6 Others	63.38	68,31.14	68,94.52	1,84.53	40,28.56	0.61
Total	40,64.69	1,62,67.33	2,03,32.02	1,48,90.92	67,90.94	7,28.07

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

(ii) Grants-in-aid paid in kind

Grantee Institutions	Grants Released			Grants for creation of Capital Assets	
	2016-17			2015-16	2016-17
	Non-Plan	Plan including CSS and CPS	Total		
<i>(₹ in crore)</i>					
1 Panchayati Raj Institutions					
(i) Zilla 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) Co-operative Institutions					
(iv) Others					
5 Non-Government Organizations					
6 Others					
Total					

The Information is awaited from State Government (August 2017).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2016-17			2015-16		
	Charged	Voted	Total	Charged	Voted	Total
<i>(₹ in crore)</i>						
Expenditure Heads (Revenue Account)	42,46.13	4,08,42.91	4,50,89.04	33,86.41	3,31,66.42	3,65,52.83
Expenditure Heads (Capital Account)	0.00	1,08,60.68	1,08,60.68	0.00	81,58.52	81,58.52
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ¹	20,77.88	13,35.06	34,12.94 ²	22,45.93	74,80.00	97,25.93
Total	63,24.01	5,30,38.65	5,93,62.66	56,32.34	4,88,04.94	5,44,37.28
The figures have been arrived as Follows :						
E. Public Debt						
Internal Debt of the State Government	19,20.39	0.00	19,20.39	20,79.42	0.00	20,79.42
Loans and Advances from the Central Government	1,57.50	0.00	1,57.50	1,66.51	0.00	1,66.51
F. Loans and Advances ³						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	46.88	46.88	0.00	42.66	42.66
Loans for Economic Services	0.00	12,35.72	12,35.72	0.00	73,87.69	73,87.69
Loans to Government Servants, etc.	0.00	52.46	52.46	0.00	49.64	49.64
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 Difference of ₹ 0.01 lakh/crore is occurring due to rounding off.

³ A more detailed account is given in Statement No. 18

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE – conclud.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2015-16 and 2016-17 was as under :-

Year	Percentage of total expenditure	
	Charged	Voted
2015-16	<i>10.35</i>	89.65
2016-17	<i>10.65</i>	89.35

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

	On 1 April 2016	During the year 2016-17	On 31 March 2017
	<i>(₹ in crore)</i>		
Capital and other expenditure			
Capital Expenditure (Sub-sector-wise)			
(i) General Services			
Other Fiscal Services	47.77	36.54	84.31
Police	10,41.42	1,88.68	12,30.10
Public Works	9,84.90	3,64.22	13,49.12
Other Administrative Services	82.99	0.18	83.17
(ii) Social Services			
Education, Sports, Art and Culture	16,51.59	2,53.50	19,05.09
Health and Family Welfare	18,45.23	5,11.55	23,56.78
Water Supply, Sanitation, Housing and Urban Development	45,75.37	3,54.72	49,30.09
Information and Publicity	1.00	8.85	9.85
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	15,39.35	2,64.04	18,03.39
Social Security and Welfare	4,61.82	1,16.96	5,78.78
Other Social Services	52.87	22.40	75.27

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

	On 1 April 2016	During the year 2016-17	On 31 March 2017
		<i>(₹ in crore)</i>	
(iii) Economic Services			
Agriculture and Allied Activities	3,67.94	5,69.31	9,37.25
Rural Development	1,09,94.43	20,74.57	1,30,69.00
Irrigation and Flood Control	59,90.68	15,10.91	75,01.59
Energy	2,03.23	0.00	2,03.23
Industries and Minerals	16.38	5.00	21.38
Transport	1,39,89.28	45,04.99	1,84,94.27
General Economic Services	3,27.05	74.27	4,01.32
Total- Capital Expenditure	4,41,73.30	1,08,60.68	5,50,33.98

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

	On 1 April 2016	During the year 2016-17	On 31 March 2017
		<i>(₹ in crore)</i>	
Loans and Advances			
Loans and Advances for various services :			
Water Supply, Sanitation, Housing and Urban Development	6,28.08	46.38	6,74.46
Social Welfare and Nutrition	(-)0.48	(-)0.01	(-)0.49 ¹
Agriculture and Allied Activities	61.25	3.91	65.16
Rural Development	20.15	2.55	22.70
Energy	1,54,55.02	12,28.51	1,66,83.53
Industries and Minerals	27.65	0.00	27.65
Other General Economic Services	0.00	0.00	0.00
Loans to Government Servants	(-)5.57 ¹	15.27	9.70
Total - Loans and Advances	1,61,86.10	12,96.61	1,74,82.71
Total - Capital and other expenditure	6,03,59.40	1,21,57.29	7,25,16.69
Inter State Settlement	0.00	0.00	0.00
Net - Capital and other expenditure	6,03,59.40	1,21,57.29	7,25,16.69 ^(x)

¹ 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 figures may appear where balances have not been transferred, but recoveries have been received (August 2017).

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

	On 1 April 2016	During the year 2016-17	On 31 March 2017
		<i>(₹ in crore)</i>	
Principal Sources of Funds-			
Debt			
Internal Debt of the State Government	4,37,55.57	49,26.74	4,86,82.31
Loans and Advances from the Central Government	20,85.48	76.79	21,62.27
Small Savings, Provident Funds, etc.	11,97.17	(-)1,21.50 ²	10,75.67
Total - Debt	4,70,38.22	48,82.03	5,19,20.25
Other Obligations			
Transfer to Contingency fund	5,00.00	0.00	5,00.00
Reserve Funds	8,76.46	3,82.75	12,59.21
Deposits and Advances	86,11.29	50,31.26	1,36,42.55
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	1,16.04	(-)30.46	85.58
Remittances	(-)22.67	(-)30.13	(-)52.80
Total Other Obligations	1,00,81.12	53,53.42	1,54,34.54
Total - Debt and Other Receipts	5,71,19.34	1,02,35.45	6,73,54.79

² Debit is greater than credit during the year 2016-17, hence, the 'net' is shown as negative.

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

	On 1 April 2016	During the year 2016-17	On 31 March 2017
		<i>(₹ in crore)</i>	
Deduct- Cash balance	(-) 2,03.93	7,06.19	5,02.26 ³
Deduct-Investments	21,02.24	(-) 6,63.15	14,39.09
Net provision of funds	5,52,21.03	1,01,92.41	6,54,13.44 ^(y)
Revenue surplus(+)/ deficit(-) during the year		19,64.89	
Inter State Settlement			
Net Provision of Funds for 2016-17		1,21,57.30	
(x) & (y): The difference of ₹ 71,03.25 crore between the net Capital and other expenditure (x) and the net provision of funds (y) on 31.3.2017 is explained below :-			
			<i>(₹ in crore)</i>
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2016			1,24,57.69 ⁴
2. Revenue Surplus (2016-17)			19,64.89
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 13th 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 Swranrekha Projects and misclassification 103 Forest Remittances.			(-) 4,69.91
	Total		71,03.25

³ Please see footnote in Statement No. 21 at page 416.

⁴ Decreased by ₹0.01 due to rounding off.

**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 2017:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
<i>(₹ in crore)</i>			<i>(₹ in crore)</i>
		Consolidated Fund-	
4,79,30.73	A to D, G, H and Part of L	Government Account ¹	
	E	Public Debt	5,08,44.60
1,74,82.71	F	Loans and Advances	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	
		(b) State Provident Funds	20,02.60
		(c) Other Accounts	(-) 9,26.93
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	12,59.21
		(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>			<i>(₹ in crore)</i>
	K	Deposits and Advances-	
		(a) Deposits bearing interest	9.70
		(b) Deposits not bearing interest	1,36,37.80
4.95		(c) Advances	
	L	Suspense and Miscellaneous-	
14,39.09		Investment	
		Other Items (net)	85.56
	M	Remittances	(-) 52.80
5,02.26	N	Cash balance (closing) ²	
6,73,59.74		Total	6,73,59.74

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 1 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
<i>(₹ in crore)</i>		<i>(₹ in crore)</i>
3,90,34.94	A - Amount at the debit of Government Account on 1 April 2016	
	B - Receipt Heads - (Revenue Account)	4,70,53.93
4,50,89.04	C - Expenditure Heads - (Revenue Account)	
1,08,60.68	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 2017	4,79,30.73
9,49,84.66	Total	9,49,84.66

**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 2016 to 31 March 2017 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, 260 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 2017.

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

(v) Classification between Revenue and Capital :

(a) The Government has incurred ₹ 1.16 crore towards “Major Works” under the Revenue Section though it should be classified as Capital. An amount of ₹ 583.79 crore (like salary, Maintenance, Office Expense, Travelling Allowance etc.) was incurred by the State Government under Capital Section instead of Revenue Section. The details are given in **Annexure - B and C**.

(b) Expenditure relating to Grants-in-aid as per the Indian Government Accounting Standard (IGAS)-2 is to be classified as Revenue Expenditure. The State Government made budget provision and classified ₹ 105.00 crore Grants-in-aid given by the State under Capital Major Head 4235-Capital Outlay on Social Security and Welfare (₹100.00 crore) and 4702-Capital Outlay on Minor Irrigation (₹ 5.00 crore) for Construction/ Maintenance/

Upgradation of Angan Wadi Centre under ICDS and grant for pay to Jharkhand State Water Society and JHALCO respectively. The matter has been brought to the notice of the State Government but remained uncorrected.

2. Quality of accounts

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

₹ 1,139.59 crore was booked under Minor Head “800 Other Expenditure” under 14 items of Revenue, Capital and Loans and 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 - D**. Similarly ₹ 1,335.62 crore under 47 Revenue Major Heads of accounts on the receipts side was classified under the Minor Head “800 Other Receipts” under the concerned Major Heads. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts non-transparent. Instances where a substantial proportion (10 *per cent* or more) of the receipts were classified under the Minor Head “800 Other Receipts” are listed in **Annexure - E**.

(ii) Unadjusted Abstract Contingency Bills (AC) Bills

Drawing and Disbursing Officers are authorized to draw sums of money by preparing 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.

9,503 AC bills amounting to ₹ 5,651 crore for the period 2000-01 to 2016-17 are outstanding as on 31 March 2017. 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

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

Out of ₹ 1,268 crore drawn against AC bills in 2016-17, AC bills amounting to ₹ 373 crore (29.42 *per cent*) were drawn in March 2017 alone and of this ₹ 81 crore (6.39 *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.

(iii) Outstanding Utilisation Certificates (UCs) 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 certificate which was pending for the amount drawn in the year before the previous financial year from the Drawing and Disbursing Officer. For the UCs outstanding beyond the specified periods, assurance cannot be provided on utilisation of the grants for intended purposes. The status of outstanding UCs is mentioned below:

2: Table for Utilisation Certificates (UCs)

Year ¹	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2014-15	5,564	4,748.06
2015-16	2,408	11,981.28
2016-17	9,352	12,720.18
Total	17,324	29,449.52

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.

(iv) Reconciliation of Receipts 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 2016-2017, expenditure to the extent of ₹ 28,633.70 crore (i.e. 48.24 *per cent*) was reconciled by 68.88 *per cent* of the Controlling Officers (i.e. 124 of 180). For receipts to the extent of ₹ 37,378.04 crore (i.e. 68.99 *per cent*) was only reconciled by 26 *per cent* of the Controlling Officers (i.e. 26 of 100).

Non-reconciliation of such huge amount restricts the correctness and assurance of the Receipt and Expenditure figures in the annual accounts.

(v) Cash Balance

Out of a difference of ₹ 24.05 crore (Cr) between the Cash balance worked out by the Accountant General (A&E) and that reported by the Reserve Bank of India as on 31 March 2017, ₹ 22.44 crore for the period 2016-17 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 State Government and the RBI for settlement/ write off.

(vi) 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 being spent fully by the implementing agencies in the same financial year, this results in unspent balances remaining 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 the 2016-17, ₹ 3,845.85 crore (8.53 *per cent* of total Revenue Expenditure) excluding the employer's contribution of ₹ 289.44 crore under the head 2071-117 was incurred on "Pension and Other Retirement benefits" to the State Government employees recruited on or before 30.11.2004. State Government employees recruited on or after 01.12.2004 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 employees and the matching Government contribution has not been estimated. While the State Government followed the correct procedure of accounting in respect of its contribution and transferring the employees contribution for the year (₹ 289.26 crore) to the Public account and thereafter to NSDL/ Trustee Bank, the employer's contribution (₹ 289.44 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 to the Government every year unlike the balances in the Public Accounts, the procedure followed having details of Government contribution in the previous years is difficult to assess.

As on 31 March 2017, ₹ 9.70 crore remained outstanding in the Fund, pending transfer to NSDL / Trustee Bank. Balances pertaining to the New Pension Scheme are booked under the Public Account Major Head '8342 Other Deposits- 117 Defined Contribution Pension Scheme for Government Employees' which comes under the category 'Deposits bearing Interest'. In terms of guidelines, the Government is required to pay interest on such balances, which was not done. Uncollected, unmatched and un-transferred 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. Jharkhand Government has reimbursed only an amount of ₹ 736.82 crore to the State of Bihar out of payable amount of ₹ 3,355.46 crore upto 31.03.2013. Government of Bihar has raised a claim for ₹ 816.02 crore for the years 2013-14, 2014-15 and 2015-16 to the Government of Jharkhand in the month of October, 2017. Government of Bihar has not raised any demand on Jharkhand for the pension liability for 2016-17 as information is awaited from different sources. Therefore the figures under the head “2071” are understated to that extent.

(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 of 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. 15.11.2000 to 31.03.2001. The opening balances for these heads were taken as nil in the Finance Accounts of Jharkhand for the period w.e.f. 15.11.2000 to 31.03.2001.

Jharkhand Government has sought legal recourse in respect of ownership of some Boards, Corporations, Local Bodies, etc as well as on apportionment of Pension liability.

Detailed annexures for apportionment have been sent by the Accountant General to the respective State Governments for concurrence before accounting for adjustments in the Finance Accounts and balances will be incorporated after such concurrence.

In sum, 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 2016-17.

(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 2016-17. No Guarantee has been given by the State Government during 2016-17. Only ₹ 157.15 crore guarantee is outstanding at the end of the year 2016-17 which had been given to the Power sector-Damodar Valley Corporation in earlier years. Information on the period and the terms and conditions for which the guarantee had been given, has not been provided by the State Government.

(v) Loans and Advances

Information provided in the Statement 18 of the Finance Accounts 2016-17 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 in respect of Loans and Advances, accounts of which are maintained by the State Government, is awaited, as is the confirmation from the State Government on the balances as on 31 March 2017. The status of balances of individual loanees on loans for which details accounts are 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 2016-17. Discrepancies between the figures of Loans and Advances (₹ 16,684.00 crore) shown in the Finance Accounts and those intimated by various State Government entities (₹ 15,797.00 crore) are under reconciliation.

(vi) Investment

Statement No. 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. Detailed entity wise investment is given in Statement No. 19 of the Finance Accounts. Out of total investment of ₹ 273.83 crore, ₹ 90.72 crore (33.13 *per cent*) has been invested from Revenue Account. Discrepancies between the figures of Investments (₹ 72.80 crore) shown in the Finance Accounts and those intimated by various State Government entities (₹ 286.84 crore) are under reconciliation.

(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 31st March 2017 :

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 st August 2006
2007-08	Additional Director General of Police (Special Branch)	4.50	On or before 31 st August 2008
2008-09	Additional Director General of Police (Special Branch)	2.50	On or before 31 st August 2009
2012-13	Additional Director General of Police (Special Branch)	2.50	On or before 31 st August 2013
2013-14	Additional Director General of Police (Special Branch)	2.50	On or before 31 st August 2014
2014-15	Additional Director General of Police (Special Branch)	2.50	On or before 31 st August 2015
2015-16	Additional Director General of Police (Special Branch)	3.00	On or before 31 st August 2016

(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 01 April 2016 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 2016-17	Interest not discharged
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	8.00 <i>per cent</i> (Average of Ways and Means Advance interest rate)	876.46	70.12
K-Deposits and Advances	(a) Deposits Bearing Interest (CPS) (Contribution Pension Scheme)	8.10 <i>per cent</i> (Interest rate payable on balances in General Provident Fund)	14.13	1.14
Total				71.26

(b) Consolidated Sinking Fund : The Twelfth Finance Commission has recommended that the States should set up Sinking Funds 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 ₹ 56,530.48 crore, for which, a minimum amount of ₹ 282.65 crore (@ 0.50 *per cent* of outstanding liabilities) was estimated to appropriate in the Sinking Fund. State Government of Jharkhand has created a Sinking Fund for amortization of liabilities during 2016-17 having a contribution of ₹ 200.00 crore which is against the minimum requirement of ₹ 282.65 crore.

(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 guarantee at the beginning of 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 has not 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 2016. This contribution was 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 replaced its existing Calamity Relief Fund and commenced operations of the “State Disaster Response Fund” 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 ₹ 286.50 crore in two installments in September 2016 and March 2017, the State Government was required to transfer ₹ 382.00 crore (₹ 286.50 crore Central share and ₹ 95.50 crore State share) to the Fund in 2016-17. The State Government has transferred ₹ 452.88 crore (2nd installment of ₹ 70.88 crore of 2009-10 and 1st and 2nd installment of ₹ 382.00 crore of 2016-17).

Expenditure already incurred on natural calamities during the year was set off (MH 2245-05) against fund balance to the extent of ₹ 70.13 crore leaving a balance of ₹ 1,259.21 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.

(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 to the end of last three years is given in **Annexure - F**.

(x) Contingency Fund

As per Jharkhand Contingency Fund (Amendment) Act, 2015, the corpus of the Jharkhand Contingency Fund is ₹ 500.00 crore during 2016-17. Finance Department, Government of Jharkhand has issued 52 sanctions amounting to ₹ 382.07 crore during the year 2016-17 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 *22 per cent* of the total expenditure has been incurred by various departments of the State Government in March, 2017. Various Departments of the State Government have incurred expenditure under 15 major heads which ranged from *52 per cent* to *100 per cent* of their total expenditure during March, 2017, indicating that the effort was primarily to exhaust the budget provisions and not based on prudent budget management policy. Details are given in **Annexure - G**.

(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 and not in terms of the restructured pattern of CSS/ACA/Flagship schemes.

During the year 2016-17 a sum of ₹ 7,705.85 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 62 schemes and out of that ₹ 6,625.75 crore was given for 34 CSS/ACA/Flagship schemes in Jharkhand. However, 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 only ₹ 6,545.90 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 34 flagship schemes incurred from amounts released by the Government of India and is depicted in Annexure II to Statement No. 15 of the Finance Accounts 2016-17.

Information on the remaining 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 ₹ 311.85 crore directly to the implementing agencies in Jharkhand during 2016-17 in contrary to the Government of India’s decision to release directly to the State Government and not to the implementing agencies. Thus, the direct transfer to the implementing agencies increased by 20.72 *per cent* as compared to 2015-16. Details are at Appendix-VI of the Finance Accounts 2016-17.

(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 31.03.2010 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 ₹ 110.55 crore was booked to the Revenue Receipt Head 1601-02-105. 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 2016-17 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 ₹ 1,964.89 crore for the year 2016-17.
2.	Reducing the Fiscal Deficit / Gross State Domestic Product (GSDP) ² to 3 <i>per cent</i> w.e.f. the year 2011-12	The Fiscal Deficit/ GSDP ² ratio was 4.02 <i>per cent</i> in 2016-17 which is less than the ratio of the last year i.e 4.76 <i>per cent</i> .

²Source : Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand
GSDP figures of ₹ 2,53,536.11 crore for 2016-17.

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

(xix) Labour Cess

An amount of ₹ 234.49 crore was collected as fees under contract labour (Regulation and abolition Rules) since 2008-09 to 2015-16. 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 the actual amount of cess is yet to be confirmed by the Labour Department since some part of the collection may relate to the 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
1 (v) (a)	Major works under Revenue section instead of Capital	-	1.16	-	-
1 (v) (b)	Grants-in-aid booked under Capital section instead of Revenue	105.00	-	-	-
3 (viii) (a)	Non-credit of interest under interest bearing Reserve Funds and Deposits	71.26	-	-	71.26
3 (viii) (b)	Partial contribution to Consolidated Sinking Fund	82.65	-	-	82.65
3 (viii) (c)	Non contribution to Guarantee Redemption Fund	0.79	-	-	0.79
Total (net) over statement/ under statement		258.54		154.70	

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 (₹ in crore)
		From		To		
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	452.88
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	70.13
3.	Adjustment of interest accrued on General Provident Fund	2049	Interest Payment	8009	State Provident Funds	223.13

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 Revenue Deposit Funds	5054	Capital Outlay on Roads and Bridges	8443	Civil Deposits 101 Revenue Deposit	22.79
2.	Transferred to Other Deposit Funds	2235	Social Security and Welfare	8443	Civil Deposits 800 Other Deposits	21.33
3.	Transferred to Public Works Deposit Funds	2217	Urban Development	8443	Civil Deposits 108 Public Works Deposit	10.13
4.	Transferred to Public Works Deposit Funds	4250	Capital Outlay on Other Social Services	8443	Civil Deposits 108 Public Works Deposit	15.05
5.	Transferred to Public Works Deposit Funds	4202	Capital Outlay on Education, Sports, Art and Culture	8443	Civil Deposits 108 Public Works Deposit	15.75
6.	Transferred to Public Works Deposit Funds	2055	Police	8443	Civil Deposits 108 Public Works Deposit	17.40
7.	Transferred to Public Works Deposit Funds	4210	Capital Outlay on Medical and Public Health	8443	Civil Deposit- 108 Public Works Deposit	19.51

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	5452	Capital Outlay on Tourism	8443	Civil Deposit- 108 Public Works Deposit	21.96
9.	Transferred to Public Works Deposit Funds	4055	Capital Outlay on Police	8443	Civil Deposit- 108 Public Works Deposit	24.38
10.	Transferred to Public Works Deposit Funds	4047	Capital Outlay on Other Fiscal Services	8443	Civil Deposit- 108 Public Works Deposit	25.84
11.	Transferred to Public Works Deposit Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8443	Civil Deposit- 108 Public Works Deposit	27.95
12.	Transferred to Public Works Deposit Funds	4408	Capital Outlay on Food storage and Warehousing	8443	Civil Deposit- 108 Public Works Deposit	50.72

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)
13.	Transferred to Public Works Deposit Funds	2053	District Administration	8443	Civil Deposit- 108 Public Works Deposit	114.18
14.	Transferred to Public Works Deposit Funds	4515	Capital Outlay on Other Rural Development Programmes	8443	Civil Deposit- 108 Public Works Deposit	182.44
15.	Transferred to Deposits of Local Funds	2053	District Administration	8448	Deposit of Local Funds – 101 District Funds	41.14
16.	Transferred to Deposits of Local Funds	2515	Other Rural Development Programmes	8448	Deposit of Local Funds – 101 District Funds	117.13
17.	Transferred to PL Account of Municipalities/ Municipal Corporation	6217	Loans for Urban Development	8448	Deposit of Local Funds – 102 Municipal Funds	21.15
18.	Transferred to PL Account of Municipalities/ Municipal Corporation	2245	Relief on account of Natural Calamities	8448	Deposit of Local Funds – 102 Municipal Funds	39.78
19.	Transferred to PL Account of Municipalities/ Municipal Corporation	2215	Water Supply and Sanitation	8448	Deposit of Local Funds – 102 Municipal Funds	97.18

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)
20.	Transferred to PL Account of Municipalities/ Municipal Corporation	2217	Urban Development	8448	Deposit of Local Funds – 102 Municipal Funds	885.07
21.	Transferred to P.L Account of Jharkhand Electricity Transmission Development Corporation	5053	Capital Outlay on Civil Aviation	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	27.41
22.	Transferred to P.L Account of Jharkhand Electricity Transmission Development Corporation	6801	Loans for Power Project	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	1228.50
23.	Transferred to P.L Account of Jharkhand Electricity Transmission Development Corporation	2801	Power	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	1697.82

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 State Housing Board	2216	Housing	8448	Deposit of Local Funds- 108 State Housing Boards Funds	24.00
25.	Transferred to P.L Account of Jharkhand State Housing Board	6216	Loans for Housing	8448	Deposit of Local Funds- 108 State Housing Boards Funds	25.50
26.	Transferred to P.L Account of Panchayat Bodies	2204	Sports and Youth Services	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	10.27
27.	Transferred to P.L Account of Panchayat Bodies	2217	Urban Development	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	22.15
28.	Transferred to P.L Account of Panchayat Bodies	2053	District Administration	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	26.54
29.	Transferred to P.L Account of Panchayat Bodies	2515	Water Supply and Sanitation	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	56.75

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)
30.	Transferred to P.L Account of Medical Funds	2210	Medical and Public Health	8448	Deposit of Local Funds- 111 Medical and Charitable Funds	582.28
31.	Transferred to the PL Account of Other Funds	2405	Fisheries	8448	Deposit of Local Funds- 120 Other Funds	10.54
32.	Transferred to the PL Account of Other Funds	2852	Industries	8448	Deposit of Local Funds- 120 Other Funds	11.72
33.	Transferred to the PL Account of Other Funds	2406	Forestry and Wildlife	8448	Deposit of Local Funds- 120 Other Funds	12.00
34.	Transferred to the PL Account of Other Funds	3456	Civil Supplies	8448	Deposit of Local Funds- 120 Other Funds	12.12
35.	Transferred to the PL Account of Other Funds	4202	Capital Outlay on Education, Sports, Art and Culture	8448	Deposit of Local Funds- 120 Other Funds	14.96
36.	Transferred to the PL Account of Other Funds	4235	Capital Outlay on Social Security and Welfare	8448	Deposit of Local Funds- 120 Other Funds	16.84

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)
37.	Transferred to the PL Account of Other Funds	2235	Social Security and Welfare	8448	Deposit of Local Funds- 120 Other Funds	18.31
38.	Transferred to the PL Account of Other Funds	3452	Tourism	8448	Deposit of Local Funds- 120 Other Funds	19.49
39.	Transferred to the PL Account of Other Funds	2403	Animal Husbandry	8448	Deposit of Local Funds- 120 Other Funds	35.49
40.	Transferred to the PL Account of Other Funds	4055	Capital Outlay on Police	8448	Deposit of Local Funds- 120 Other Funds	37.99
41.	Transferred to the PL Account of Other Funds	2230	Labour and Employment	8448	Deposit of Local Funds- 120 Other Funds	40.00
42.	Transferred to the PL Account of Other Funds	5452	Capital Outlay on Tourism	8448	Deposit of Local Funds- 120 Other Funds	41.67
43.	Transferred to the PL Account of Other Funds	2202	General Education	8448	Deposit of Local Funds- 120 Other Funds	41.78

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)
44.	Transferred to the PL Account of Other Funds	4217	Capital Outlay on Urban Development	8448	Deposit of Local Funds- 120 Other Funds	49.00
45.	Transferred to the PL Account of Other Funds	2810	Non-Conventional source of Energy	8448	Deposit of Local Funds- 120 Other Funds	51.85
46.	Transferred to the PL Account of Other Funds	2851	Village and Small Industries	8448	Deposit of Local Funds- 120 Other Funds	62.17
47.	Transferred to the PL Account of Other Funds	2404	Diary Development	8448	Deposit of Local Funds- 120 Other Funds	62.22
48.	Transferred to the PL Account of Other Funds	2501	Special Programme for Rural Development	8448	Deposit of Local Funds- 120 Other Funds	76.00
49.	Transferred to the PL Account of Other Funds	4202	Capital Outlay on Education, Sports, Art and Culture	8448	Deposit of Local Funds- 120 Other Funds	82.41
50.	Transferred to the PL Account of Other Funds	2401	Crop Husbandry	8448	Deposit of Local Funds- 120 Other Funds	90.97

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)
51.	Transferred to the PL Account of Other Funds	2203	Technical Education	8448	Deposit of Local Funds- 120 Other Funds	109.04
52.	Transferred to the PL Account of Other Funds	2415	Agricultural Research and Education	8448	Deposit of Local Funds- 120 Other Funds	130.23
53.	Transferred to the PL Account of Other Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448	Deposit of Local Funds- 120 Other Funds	152.53
54.	Transferred to the PL Account of Other Funds	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448	Deposit of Local Funds- 120 Other Funds	217.59
55.	Transferred to the PL Account of Other Funds	4210	Capital Outlay on Medical and Public Health	8448	Deposit of Local Funds- 120 Other Funds	435.89
56.	Transferred to the PL Account of Other Funds	2217	Urban Development	8448	Deposit of Local Funds- 120 Other Funds	782.60

Annexure - B

(Refer Para 1(v)(a) of Notes to Accounts)

Major Works under Revenue Section

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-head	Description	Detailed Head	Amount
3475	00	106	08	Standardisation of Weights and Measures	0545 Major Works	1.06
2403	00	103	61	Poultry Development (75:25)	0545 Major Works	0.10
Total						1.16

Annexure – C**(Refer Para 1(v)(a) of Notes to Accounts)****Object head wise expenditure under Capital Section****(₹ in crore)**

Major Head	Object Head	Description	Amount
4515	01	Salary	37.26
5054	01	Salary	0.66
4059	07	Training Allowance	1.74
5054	08	Contractual Allowance	0.15
4515	13	Domestic Travel Expenses	0.09
4515	15	Office Expenses	0.43
5054	15	Office Expenses	0.01
4202	16	Rent, Rates, Taxes	0.45
4515	16	Rent, Rates, Taxes	0.05
4250	17	Machinery & Equipment	0.50
4515	17	Machinery & Equipment	0.18
4702	17	Machinery & Equipment	0.02
5054	17	Machinery & Equipment	1.15
5055	17	Machinery & Equipment	0.82
4701	21	Publicity/Extension/Seminar	0.09
5055	21	Publicity/Extension/Seminar	0.45
4215	22	Other Administrative Expenses	0.43
4515	29	Professional Services	0.58
5055	29	Professional Services	2.55
4215	31	Consulting Fees	7.34
4515	31	Consulting Fees	1.01
4515	34	Uniform	0.03
4215	35	Expenditure on Training	0.05
5053	35	Expenditure on Training	2.99
4515	37	Electricity Charges	0.02

Annexure – C – conclud.

(Refer Para 1(v)(a) of Notes to Accounts)

Object head wise expenditure under Capital Section

(₹ in crore)

Major Head	Object Head	Description	Amount
4250	39	Maintenance & Repairs	0.94
4055	40	Purchase of New Motor Vehicle	23.84
4220	41	Motor Vehicle	8.85
4515	42	Fuel & Repairing of Motor Vehicles	0.34
4215	43	Maintenance, Repairs & Furnishing (Materials)	0.09
4701	43	Maintenance, Repairs & Furnishing (Materials)	0.10
4702	46	Grants-in-aid (Salary)	5.00
4217	48	Contribution	49.00
4225	48	Contribution	0.50
4404	48	Contribution	5.00
4425	48	Contribution	3.62
4885	48	Contribution	1.00
5452	48	Contribution	2.00
4225	49	Cash Relief	28.12
4701	49	Cash Relief	2.43
4215	59	Other Expenditure	48.18
4225	59	Other Expenditure	13.98
4515	59	Other Expenditure	3,26.68
4701	59	Other Expenditure	4.12
4702	59	Other Expenditure	0.95
Total			5,83.79

Annexure – D

(Refer Para 2 (i) 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” of total Expenditure
1	2053	District Administration	120.17	371.30	32
2	2501	Special Programmes for Rural Development	70.29	485.93	14
3	2801	Power	325.12	1702.80	19
4	4047	Capital Outlay on Other Fiscal Services	17.30	36.54	47
5	4070	Capital Outlay on Other Administrative Services	0.02	0.18	11
6	4701	Capital Outlay on Medium Irrigation	192.84	393.08	49
7	6801	Loans for Power Projects	346.33	1228.51	28
		Total	1,072.07	4,218.34	

Note: During the year ₹ 1,139.59 crore has been booked under “Other Expenditure” in 14 Major Heads. More than 10 *per cent* of the total expenditure booked under “800 Other Expenditure” have been shown in this Annexure.

Annexure - E**(Refer Para 2 (i) 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” of total Receipts
1	0029	Land Revenue	72.56	240.26	30
2	0041	Taxes on Vehicles	404.93	681.52	59
3	0055	Police	4.73	24.48	19
4	0056	Jails	1.71	5.28	32
5	0059	Public Works	26.09	26.09	100
6	0070	Other Administrative Services	309.32	317.52	97
7	0071	Contributions and Recoveries towards Pension	1.41	2.79	50
8	0075	Miscellaneous General Services	28.91	85.46	34
9	0202	Education, Sports, Art and Culture	9.30	21.10	44
10	0210	Medical and Public Health	14.81	20.53	72
11	0211	Family Welfare	0.01	0.01	100
12	0215	Water Supply and Sanitation	12.02	12.09	100
13	0216	Housing	22.42	23.58	95
14	0217	Urban Development	24.21	144.20	17
15	0220	Information and Publicity	0.01	0.03	33
16	0235	Social Security and Welfare	23.96	36.79	65
17	0250	Other Social Services	9.62	24.09	40

Annexure - E – conclud.

(Refer Para 2 (i) 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” of total Receipts
18	0401	Crop Husbandry	3.32	5.89	56
19	0403	Animal Husbandry	0.75	3.49	22
20	0404	Dairy Development	2.31	2.31	100
21	0405	Fisheries	1.54	5.56	28
22	0406	Forestry and Wild Life	4.46	4.48	100
23	0425	Co-operation	1.46	2.82	52
24	0435	Other Agricultural Programmes	0.34	0.34	100
25	0515	Other Rural Development Programmes	38.14	43.17	88
26	0700	Major Irrigation	21.02	21.02	100
27	0701	Medium Irrigation	57.77	57.77	100
28	0702	Minor Irrigation	5.00	5.00	100
29	0801	Power	6.43	6.43	100
30	0851	Village and Small Industries	12.77	13.01	98
31	0852	Industries	0.01	0.02	50
32	1053	Civil Aviation	0.03	0.03	100
33	1054	Roads and Bridges	101.12	114.63	88
34	1452	Tourism	2.66	2.82	94
35	1456	Civil Supplies	3.90	3.90	100
36	6245	Loans for Relief on Account of Natural Calamities	0.01	0.01	100
		TOTAL	1,229.06	1,958.52	

Note : During the year ₹ 1,335.62 crore has been booked under “Other Receipts” in 47 Major Heads. More than 10 per cent of the total receipts booked under “800 Other Receipts” have been shown in this Annexure.

Annexure – F

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

Suspense and Remittance balances

(₹ in crore)

8658-Suspense Account						
Name of the Minor Head	2014-2015		2015-2016		2016-2017	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 PAO Suspense	11.47	0.00	19.10	0.00	46.06	24.77
Net	Dr. 11.47		Dr. 19.10		Dr. 21.29	
102 Suspense Account (Civil)	1.10	0.00	6.72	5.76	160.19	11.59
Net	Dr. 1.10		Dr. 0.96		Dr. 148.60	
109 Reserve Bank Suspense(HQ)	0.30	0.35	(-) 0.86	(-) 0.07	(-) 0.33	(-) 0.26
Net	Cr. 0.05		Dr. (-) 0.79		Dr. (-) 0.07	
110 Reserve Bank Suspense (Central Accounts Office)	0.00	0.00	0.55	0.00	0.00	220.18
Net	0.00		Dr. 0.55		Cr. 220.18	
112 Tax Deducted at Source	14.69	129.05	121.89	264.65	272.17	314.61
Net	Cr. 114.36		Cr. 142.76		Cr. 42.44	
123 AIS Officers Group Insurance	0.44	0.02	0.51	0.03	0.78	0.06
Net	Dr. 0.42		Dr. 0.48		Dr. 0.72	
8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102- P.W. Remittances	41,193.38	41,188.46	7,782.79	7,783.86	16,750.50	16,721.19
Net	Dr. 4.92		Cr. 1.07		Dr. 29.31	
103-Forest Remittances	1,939.08	1,939.13	241.33	241.21	583.85	584.50
Net	Cr. 0.05		Dr. 0.12		Cr. 0.65	

Annexure – G**(Refer Para 3 (xi) of Notes to Accounts)****Rush of Expenditure****(₹ in crore)**

Sl. No.	Major Head	Expenditure during 2016-17	Expenditure in March 2017	Per cent of Expenditure
1	2075	3.11	3.11	100
2	2203	263.37	175.79	67
3	2204	57.73	40.37	70
4	2205	16.02	11.24	70
5	2401	716.36	387.82	54
6	2402	62.48	38.15	61
7	2810	51.84	51.84	100
8	4055	188.59	128.56	68
9	4210	511.54	290.62	57
10	4217	49.00	49.00	100
11	4235	116.97	113.14	97
12	4425	10.61	6.00	57
13	4885	5.00	5.00	100
14	5055	9.51	7.68	81
15	5452	74.28	38.71	52

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