



सत्यमेव जयते

Finance Accounts (Volume - I) 2019-20



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Jharkhand

FINANCE ACCOUNTS
(Volume - I)

2019-20

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 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume -II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Jharkhand for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2020.

Emphasis of matter

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

1. Fifteen departments of the State had drawn ₹ 2,168 crore from Government accounts against 330 Abstract Contingent (AC) bills during the financial year 2019-20 but did not submit 300 Detailed Contingent (DC) bills amounting to ₹ 1,607.34 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹ 1,607.34 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the Legislature. This is a possible overstatement of expenditure in the year 2019-20.

In addition to this, 17,919 AC bills amounting to ₹ 4,837.10 crore drawn up to 2018-19 were also outstanding as on 31 March 2020. Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance etc.

2. During the year 2019-20, 4,483 Utilisation Certificates amounting to ₹ 17,435.44 crore, which had become due, were not submitted by the bodies and authorities of the State against the Grants-in-aid provided by eighteen departments. Therefore, there is no assurance that the amount of ₹ 17,435.44 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the Legislature.

In addition to this, 24,875 UCs involving ₹ 52,267.55 crore due for submission upto 2018-19 were also outstanding as on 31 March 2020. Thus, a total of 29,358 UCs involving ₹ 69,702.99 crore were due for submission as of March 2020. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

3. A total amount of ₹ 1,800 crore being unspent balances of Grants-in-aid related to previous years have been deposited under Receipt Heads of accounts operating Minor head '913-recovery of unspent balance of Grants-in-aid' by the State Government during the year 2019-20 instead of reduction of expenditure under expenditure heads of accounts, which was contrary to accounting rules. The unspent balances could not be bifurcated between Centrally Sponsored Schemes and State Schemes due to non-availability of details in digital data of the State Government.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2020.



Date : 8 March 2021
New Delhi

(GIRISH CHANDRA MURMU)
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 2019-20 is ₹ 5,00.00 crore.

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

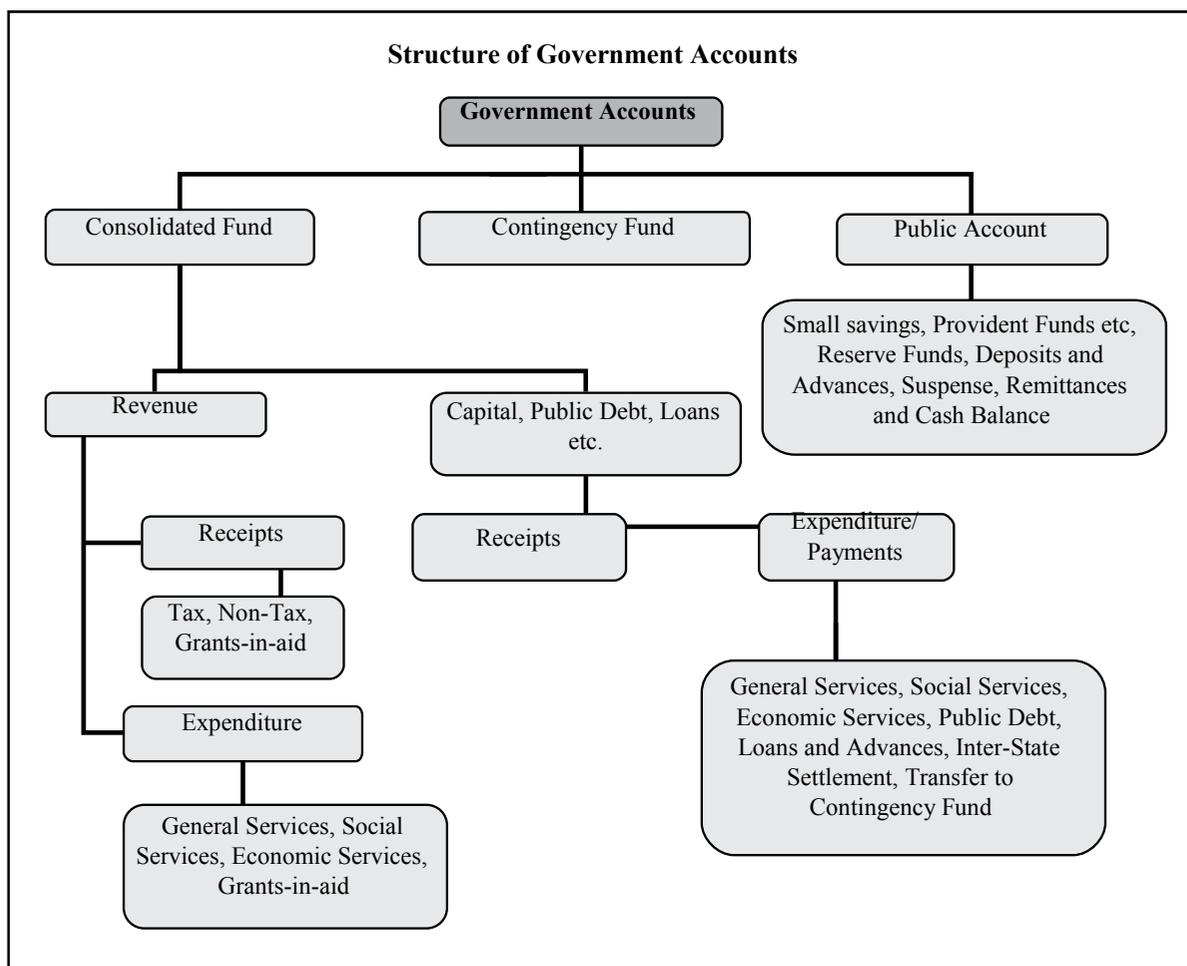
3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government,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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the **List of Major and Minor Heads corrected upto March 2020**)

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

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

11. **Statement of Voted and Charged Expenditure :** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account :** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, cash balance at the beginning of the year and borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account :** This statement assists in proving the accuracy of the accounts. The statement corresponds to detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

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

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads :** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads :** This statement, which corresponds to the summary statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Scheme, Central Assistance Scheme (State Share), Central Assistance Scheme (Central Share), Central Sector Scheme and Establishment. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure :** This statement, which corresponds to the summary statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under State Scheme, Central Assistance Scheme (State Share), Central Assistance Scheme (Central Share), Central Sector Scheme and Establishment. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.
17. **Detailed Statement of Borrowings and Other Liabilities :** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of

individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.

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

Part II of Volume II

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

In addition of the above, the Principal Accountant General/Accountant General (A&E)

carries out periodic adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

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

E. Rounding :

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

1. STATEMENT OF FINANCIAL POSITION

Assets ¹	<i>Reference (Serial no.)</i>		As at 31 March 2019	As at 31 March 2020
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances		21	0.00	0.00
(ii) Departmental Balances		21	39.05	46.84
(iii) Permanent Imprest		21	0.13	0.16
(iv) Cash Balance Investments		21	1,67.90	30,70.62
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 2(ii)	21	1,88.30	(-)54.14
(vi) Investments from Earmarked Funds ²		22	4,00.00	4,00.00
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para 3(ix)	8, 16, 19	3,23.35	3,28.43
(ii) Other Capital Expenditure ³		5, 16	7,73,49.96	8,72,23.59
(iii) Inter-State Settlement			0.00	0.00 ⁴
Contingency Fund (un-recouped)	Para 3(vi)	21	0.00	0.00
Loans and Advances	Para 3(vii)	7, 18	2,07,29.99	2,08,46.24
Advances with departmental officers		21	6.28	7.14

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

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

³ ₹ 25.09 Crore received as Capital Receipt during the year 2017-18 has been deducted from other Capital Expenditure.

⁴ The actual amount under Inter State Settlement during the year 2019-20 was ₹ 5,357.74 only.

1. STATEMENT OF FINANCIAL POSITION - contd.

Assets ¹	Reference (Serial no.)		As at 31 March 2019	As at 31 March 2020
	Notes to Accounts	Statement		
			<i>(₹ in crore)</i>	
Suspense and Miscellaneous Balances⁵		21	5.42	0.00
Remittance Balances	Para 3(xvi)	12, 21	0.00	0.00
Cumulative excess of expenditure over receipts			0.00	0.00
Total			9,92,10.38	11,18,68.88

⁵ 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 March 2019	As at 31 March 2020
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt		6, 17	5,84,36.19	6,35,45.46
(ii) Loans and Advances from Central Government-				
(a) Non-Plan Loans	Para 3(iv)(c)(i)	6, 17	15.79	14.02
(b) Loans for State Plan Schemes	Para 3(iv)(c)(i)	6, 17	23,23.28	25,77.50
(iii) Inter State Settlement			0.00	0.00
Contingency Fund (Corpus)	Para 3(vi)	21	5,00.00	5,00.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		12, 17, 21	12,11.11	12,16.86
(ii) Deposits	Para 3 (iv)(a)	12, 17, 21	1,98,66.47	2,11,04.74
(iii) Reserve Funds	Para 3 (iv)(b)(c)	12, 21, 22	19,30.09	59,48.02
(iv) Remittance Balances		13	99.27	82.30
(v) Suspense and Miscellaneous Balances ⁶	Para 3 (xvi)	12, 21	0.00	91.29
Cumulative excess of Receipts over Expenditure ⁷			1,48,28.18	1,67,88.69
Total			9,92,10.38	11,18,68.88

⁶ Suspense and Miscellaneous Balances do not include Cash Balance Investment Account.

⁷ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements	
	2019-20	2018-19	2019-20	2018-19
Part I - Consolidated Fund				
Section-A: Revenue				
	<i>(₹ in crore)</i>		<i>(₹ in crore)</i>	
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>			Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	
State Own Revenue	2,55,21.43	2,30,10.02		
(i) Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	1,67,71.45	1,47,52.04	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	1,27,82.34 1,20,91.42
(ii) Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	87,49.98	82,57.98	Grants-in-aid ² <i>(Ref. Statement 10 & Appendix-III)</i>	1,91,91.46 1,79,75.81
			Subsidies <i>(Ref. Appendix-II)</i>	42,74.87 20,92.03
Interest receipts <i>(Ref. Statement 3 & 14)</i>	3,09.51	47.20	General services <i>(Ref. Statement 4 & 15)</i>	1,32,12.63 1,26,39.04
Others <i>(Ref. Statement 3)</i>	84,40.47	82,10.78	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	53,07.71 48,51.97
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	60,04.60 59,91.48
			Others <i>(Ref. Statement 4-B)</i>	19,00.32 17,95.59

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	
	2019-20	2018-19	2019-20	2018-19
	(₹ in crore)		(₹ in crore)	
			Social services	61,41.37
			<i>(Ref. Statement 4-A & 15)</i>	52,27.07
Share of Union Taxes/ Duties	2,05,93.04	2,39,06.16	Economic services	8,52.74
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>	6,05.36
Grants from Central Government	1,23,02.67	92,35.52	Compensation and assignment to Local Bodies and PRI	1.22
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>	0.00
Total Revenue Receipts	5,84,17.14	5,61,51.70	Total Revenue Expenditure	5,64,56.63
Revenue Deficit	0.00	0.00	Revenue Surplus	19,60.51
				55,20.97
			Section-B: Capital	
Capital Receipts	0.00	0.00	Capital Expenditure ³	
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A, 4-B & 16)</i>	
			General Services	12,39.17
			<i>(Ref. Statement 4-A & 16)</i>	7,91.04
			Social Services	14,30.31
			<i>(Ref. Statement 4-A & 16)</i>	16,15.45
			Economic Services	72,09.23
			<i>(Ref. Statement 4-A & 16)</i>	83,05.22
Total Capital Receipts	0.00	0.00	Total Capital Expenditure	98,78.71
Recoveries of Loans and Advances	49.19	47.57	Loans and Advances disbursed	
<i>(Ref. Statement 3, 7 & 18)</i>			<i>(Ref. Statement 4-A, 7 & 18)</i>	
			Social Services	23.59
			<i>(Ref. Statement 4-A, 7 & 18)</i>	23.23
			Economic Services	89.32
			<i>(Ref. Statement 4-A, 7 & 18)</i>	14,15.48
			Others	52.52
			<i>(Ref. Statement 7)</i>	46.88
Total Recoveries of Loans and Advances	49.19	47.57	Total Loans and Advances disbursed	1,65.43
				14,85.59

³ It includes ₹ 46.60 crore and ₹ 49.35 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' and '5054' respectively for the year 2018-19 and 2019-20. It also includes Other expenditure and Traveling expenses.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements	
	2019-20	2018-19	2019-20	2018-19
	<i>(₹ in crore)</i>		<i>(₹ in crore)</i>	
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>	91,67.14	75,30.52	Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	40,57.86 28,93.42
Loans from Government of India <i>(Ref. Statement 3, 6 & 17)</i>	4,25.98	2,72.91	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	1,73.54 1,66.68
Total Public Debt receipts	95,93.12	78,03.43	Total Public Debt payment	42,31.40 30,60.10
Net of Inter-State Settlement	0.00	0.00	Net of Inter-State Settlement	0.00 0.00
Total Capital Receipts	96,42.31	78,51.00	Total Capital Expenditure	1,42,75.54 1,52,57.40
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	6,80,59.45	6,40,02.70	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	7,07,32.17 6,58,88.13
Deficit in Consolidated Fund	26,72.72	18,85.43	Suarplus 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	
	2019-20	2018-19	2019-20	2018-19
	(₹ in crore)		(₹ in crore)	
Part III - Public Account ⁴				
Small savings, Provident funds, etc. <i>(Ref. Statement 21)</i>	11,75.37	11,20.04	Small savings, Provident funds, etc. <i>(Ref. Statement 21)</i>	11,69.63 10,51.11
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	43,79.02	4,21.00	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	3,61.09 41.95
Deposits <i>(Ref. Statement 21)</i>	1,58,32.84	1,28,79.34	Deposits <i>(Ref. Statement 21)</i>	1,45,94.56 1,13,82.74
Advances <i>(Ref. Statement 21)</i>	4,89.40	3,03.10	Advances <i>(Ref. Statement 21)</i>	4,90.27 3,03.61
Suspense and Miscellaneous ⁵ <i>(Ref. Statement 21)</i>	6,39,28.70	3,29,15.53	Suspense and Miscellaneous ⁵ <i>(Ref. Statement 21)</i>	6,67,42.53 3,26,03.30
Remittances <i>(Ref. Statement 21)</i>	1,11,06.53	1,06,47.59	Remittances <i>(Ref. Statement 21)</i>	1,11,23.50 1,05,87.99
Total Receipts Public Account <i>(Ref. Statement 21)</i>	9,69,11.86	5,82,86.60	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	9,44,81.58 5,59,70.70
Deficit in Public Account	0.00	0.00	Surplus in Public Account	24,30.28 23,15.90
Opening Cash Balance	1,88.30	(-)2,42.16	Closing Cash Balance	(-)54.14 1,88.30
Increase in cash balance	0.00	4,30.46	Decrease in cash balance	2,42.44 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 2019	As on 31 March 2020
<i>(₹ in crore)</i>		
(a) General Cash Balance-		
(1) Deposits with Reserve Bank ¹	1,88.30	(-)54.14
(2) Investments held in the Cash Balance Investments Accounts	1,67.90	30,70.62
Total - (a)	3,56.20	30,16.48
(b) Other Cash Balances and Investments ² -		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	39.05	46.84
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.13	0.16
(3) Investments of earmarked funds	4,00.00	4,00.00
Total - (b)	4,39.18	4,47.00
Total (a) and (b)	7,95.38	34,63.48

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 2019-20 advised to the RBI till 10 April 2020.

There was a difference of ₹ 41.69 crore (Net Credit) between the figures reflected in the accounts (₹ 54.14 crore Credit) and that intimated by Reserve Bank of India (₹ 12.45 crore Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance. Discrepancy statement of ₹ 40.08 Crore (Credit) for the year 2019-20 has been sent to Reserve Bank of India, Ranchi for reconciliation and necessary correction in Reserve Bank Deposit balance. In addition, a balance of ₹ 1.61 Crore (Debit) for the period prior to October 1987 is under reconciliation in RBI, CAS, Nagpur.

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

Explanatory Notes :-

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE TO STATEMENT 2

CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

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 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days 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 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

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

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-20 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	350
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	16
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	Nil
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	Nil
(v) Number of days on which overdrafts were taken	Nil

- (d) Ways and Means Advance of ₹ 14,72.13 crore was taken by the State Government and the same amount was repaid during the year 2019-20. The amount was initially credited under Head 6003-110 when taken the WMA and deduct credited at the time of repayment. Hence no amount is shown against WMA. An interest of ₹ 3.95 crore was however paid during the year 2019-20 for WMA taken.

- (e) The investment of ₹ 30,70.62 crore out of the cash balance is in the securities of Government of India. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹ 147.42 crore.

- (f) No investment was made by the State Government in its own securities.

- (g) Details of investments out of earmarked funds are given in Statement No. 22.

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

3. STATEMENT OF RECEIPTS
(Consolidated Fund)

Description	Actuals	
	2019-20	2018-19
I. REVENUE RECEIPTS		
		<i>(₹ in crore)</i>
A. Tax Revenue	3,73,64.49	3,86,58.20
A. 1 Own Tax revenue	1,67,71.45	1,47,52.04
State Goods and Services Tax	84,17.72	82,00.84
Taxes on Sales, Trades, etc	39,96.33	34,74.96
State Excise	20,09.27	10,82.82
Taxes on Vehicles	11,28.98	8,63.94
Stamps and Registration fees	5,60.33	4,51.04
Land Revenue	3,37.98	3,89.38
Taxes and Duties on Electricity	2,36.24	2,09.07
Other Taxes on Income and Expenditure	83.93	78.61
Other Taxes and Duties on Commodities and Services	0.66	1.38
Service Tax	0.01	0.00
Taxes on Agricultural Income	0.00	0.00
Hotel Receipt	0.00	0.00
Taxes on Goods and Passengers	0.00	0.00
A. 2 Share of net proceeds of Taxes	2,05,93.04	2,39,06.16
Corporation Tax	70,21.40	83,13.36
Central Goods and Services Tax	58,43.70	59,00.18
Taxes on Income other than Corporation Tax	55,01.74	61,22.43
Customs	13,05.32	16,94.50
Union Excise Duties	9,07.52	11,26.11
Other Taxes and Duties on Commodities and Services	13.04	12.34
Taxes on Wealth	0.32	3.05
Service Tax	0.00	2,19.99
Other Taxes on Income and Expenditure	0.00	43.30
Integrated Goods and Services Tax	0.00	4,70.90
Total A	3,73,64.49	3,86,58.20

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

Description	Actuals	
	2019-20	2018-19
I. REVENUE RECEIPTS - contd.		
	<i>(₹ in crore)</i>	
B. Non-Tax Revenue	87,49.98	82,57.98
Non-ferrous Mining and Metallurgical Industries	54,61.36	59,34.64
Urban Development	5,28.84	2,65.34
Education, Sports, Art and Culture	4,68.71	5,89.92
Major Irrigation	4,23.73	3,20.51
Civil Supplies	4,19.74	5.67
Interest Receipts	3,09.51	47.20
Crop Husbandry	1,60.40	15.23
Miscellaneous General Services	1,39.79	36.87
Roads and Bridges	1,06.49	1,43.31
Other Administrative Services	89.28	69.91
Social Security and Welfare	84.61	8.46
Power	83.15	42.47
Other Social Services	82.53	1,76.80
Labour and Employment	79.88	85.98
Dairy Development	42.33	1,37.55
Police	38.25	51.08
Medium Irrigation	30.52	21.05
Other Rural Development Programme	30.38	27.05
Other Industries	24.93	1.79
Tourism	18.72	0.88
Forestry and Wild Life	17.59	14.79
Co-operation	16.40	1.64
Village and Small Industries	14.85	78.86

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

Description	Actuals	
	2019-20	2018-19
I. REVENUE RECEIPTS - conclud.		
	<i>(₹ in crore)</i>	
Animal Husbandry	13.75	2.33
Other General Economic Services	12.25	9.47
Water Supply and Sanitation	11.89	8.45
Medical and Public Health	8.75	25.98
Fisheries	8.49	5.83
Contribution and Recoveries towards Pension and other Retirement Benefits	5.99	5.22
Public Works	5.78	9.55
Housing	3.23	50.39
Jails	2.87	6.10
Minor Irrigation	2.42	3.27
Industries	1.47	38.41
Other Agricultural Programmes	0.88	0.00
Civil Aviation	0.14	0.34
Supplies and Disposals	0.05	0.10
Information and Publicity	0.01	0.01
Family Welfare	0.01	0.03
Public Service Commission	0.00	15.48
Road Transport	0.00	0.01
Land Reforms	0.00	0.00
Stationery and Printing	0.00	0.01
Other Fiscal Services	0.00	0.00
Dividends and Profits	0.00	0.00
Total B	87,49.98	82,57.98

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

Description	Actuals	
	2019-20	2018-19
II . GRANTS FROM GOVERNMENT OF INDIA		
	<i>(₹ in crore)</i>	
C. Grants-in-aid from Central Government	1,23,02.67	92,35.52
C. 1 Non-Plan Grants	0.00	0.00
Grants under the Constitution (Distribution of Revenue Order)	0.00	0.00
Grants under proviso to Article 275 (1) of the Constitution	0.00	0.00
Grants towards contribution to State Disaster Response Fund	0.00	0.00
Grants under National Calamity Contingency Fund	0.00	0.00
Other Grants	0.00	0.00
C. 2 Grants for State/Union Territory Plan Schemes	0.00	0.00
Block Grants (including externally aided project)	0.00	0.00
Grants under the proviso to Article 275 (1) of the Constitution	0.00	0.00
Grant for Central Road Fund	0.00	0.00
Other Grants	0.00	0.00
C. 3 Grants for Central Plan Schemes	0.00	0.00
C. 4 Grants for Centrally Sponsored Plan Schemes	0.00	0.00
C. 5 Grants for Special Plan Schemes	0.00	0.00
C. 6 Centrally Sponsored Schemes	73,39.05	69,96.85
C. 7 Finance Commission Grants	31,54.60	10,59.89
C. 8 Other Transfer/Grants to States	18,09.01	11,78.78
Grants under Proviso to Article 275(1) of the Constitution	1,11.66	73.54
Grants for Central Road Fund	1,37.67	63.33
Compensation for loss of revenue arising out of implementation of GST	15,31.82	10,29.00
Compensation to State Govt. for Revenue loss due to phasing out of the Central Sales Tax (CST)	0.00	0.00
Other Grants	27.86	12.91
Total C	1,23,02.67	92,35.52
Total Revenue Receipts (A+B+C)	5,84,17.14	5,61,51.70

3. STATEMENT OF RECEIPTS - conclud.

(Consolidated Fund)

Description	Actuals	
	2019-20	2018-19
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	95,93.12	78,03.42
E. 1 Internal Debt of the State Government	91,67.14	75,30.51
Market Loans	75,00.00	55,09.00
Loans from the National Bank for Agricultural and Rural Development	14,33.24	17,64.26
Loans from National Co-operative Development Corporation	3.42	0.00
Loans from other Institutions	2,30.48	2,57.26
Special Securities issued to National Small Savings Fund	0.00	0.00
Compensation and other Bonds	0.00	0.00
Ways and Means Advances	0.00	0.00
E. 2 Loans and Advances from the Central Government	4,25.98	2,72.91
Non-Plan Loans	0.00	0.00
Loans for State Plan Schemes	4,25.98	2,72.91
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Total E	95,93.12	78,03.43
F. Loans and Advances by State Government (Recoveries) ¹	49.19	47.57
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	6,80,59.45	6,40,02.70

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	91.94	0.00	0.00	91.94
President, Vice - President/ Governor/ Administrator of Union Territories	10.11	0.00	0.00	10.11
Council of Ministers	15.35	0.00	0.00	15.35
Administration of Justice	4,55.63	0.00	0.00	4,55.63
Elections	3,51.24	0.00	0.00	3,51.24
A.2 Fiscal Services				
Land Revenue	3,63.68	0.00	0.00	3,63.68
Stamps and Registration	24.90	0.00	0.00	24.90
State Excise	30.53	0.00	0.00	30.53
Taxes on Sales, Trade etc.	80.26	0.00	0.00	80.26
Taxes on Vehicles	7.29	0.00	0.00	7.29
Other Taxes and Duties on Commodities and Services	1.69	0.00	0.00	1.69
Other Fiscal Services	2.63	62.79	0.00	65.42
Interest Payments	53,07.71	0.00	0.00	53,07.71
A.3 Administrative Services				
Public Service Commission	18.86	0.00	0.00	18.86
Secretariat-General Services	1,04.19	0.00	0.00	1,04.19
District Administration	3,95.67	0.00	0.00	3,95.67
Treasury and Accounts Administration	25.41	0.00	0.00	25.41
Police	49,01.01	8,06.63	0.00	57,07.64
Jails	1,63.59	0.00	0.00	1,63.59
Stationery and Printing	1.64	0.00	0.00	1.64
Public Works	1,32.66	3,66.15	0.00	4,98.81
Other Administrative Services	2,21.25	3.60	0.00	2,24.85
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement Benefits	60,04.60	0.00	0.00	60,04.60
Miscellaneous General Services	2.02	0.00	0.00	2.02
Total General Services	1,87,13.85	12,39.17	0.00	1,99,53.02

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	93,05.71	0.00	0.00	93,05.71
Technical Education	3,71.73	2,33.24	0.00	6,04.97
Sports and Youth Services	55.40	24.62	0.00	80.02
Art and Culture	14.15	0.27	0.00	14.42
B.2 Health and Family Welfare				
Medical and Public Health	27,87.39	3,47.69	0.00	31,35.08
Family Welfare	3.41	0.00	0.00	3.41
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	6,55.47	5,38.73	0.00	11,94.20
Housing	12.79	92.84	0.00	1,05.63
Urban Development	25,16.93	0.00	23.59	25,40.52
B.4 Information and Broadcasting				
Information and Publicity	1,94.73	8.81	0.00	2,03.54
B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	12,05.41	1,65.36	0.00	13,70.77
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	1,24.73	0.00	0.00	1,24.73
B.7 Social Welfare and Nutrition				
Social Security and Welfare	35,11.26	0.86	0.00	35,12.12
Nutrition	4,36.15	0.00	0.00	4,36.15
Relief on account of Natural Calamities	2,21.24	0.00	0.00	2,21.24
B.8 Others				
Other Social Services	0.66	17.88	0.00	18.54
Secretariat-Social Services	30.74	0.00	0.00	30.74
Total Social Services	2,14,47.88	14,30.31	23.59	2,29,01.78

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	18,90.37	0.08	0.00	18,90.45
Soil and Water Conservation	35.25	61.68	0.00	96.93
Animal Husbandry	2,06.60	5.07	0.00	2,11.67
Dairy Development	58.79	0.00	0.00	58.79
Fisheries	58.69	38.67	0.00	97.36
Forestry and Wild life	5,61.85	0.00	0.00	5,61.85
Food, Storage and Warehousing	0.00	0.38	0.00	0.38
Agricultural Research and Education	1,24.97	0.00	0.00	1,24.97
Co-operation	63.17	47.98	0.00	1,11.15
Other Agricultural Programmes	5.91	0.00	0.00	5.91
C.2 Rural Development				
Special Programmes for Rural Development	6,07.69	0.00	0.00	6,07.69
Rural Employment	34,95.94	0.00	0.00	34,95.94
Other Rural Development Programmes	37,69.15	19,91.11	0.00	57,60.26
C.3 Irrigation and Flood Control				
Major Irrigation	1,59.12	4,15.13	0.00	5,74.25
Medium Irrigation	1,51.18	7,49.34	0.00	9,00.52
Minor Irrigation	75.33	1,58.85	0.00	2,34.18
Command Area Development	0.00	0.00	0.00	0.00
Flood Control and Drainage	0.00	5.47	0.00	5.47
C.4 Energy				
Power	28,44.93	0.00	89.32	29,34.25
New and Renewable Energy	1,55.00	0.00	0.00	1,55.00
C.5 Industry and Minerals				
Village and Small Industries	1,60.42	0.00	0.00	1,60.42
Industries	1,08.40	0.00	0.00	1,08.40
Non-Ferrous Mining and Metallurgical Industries	55.00	0.00	0.00	55.00
Other Outlays on Industries and Minerals	0.00	4.00	0.00	4.00

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - conclud.				
<i>(₹ in crore)</i>				
C.6 Transport				
Civil Aviation	5.11	3.41	0.00	8.52
Roads and Bridges	2,42.43	36,74.33	0.00	39,16.76
Road Transport	0.03	9.20	0.00	9.23
Other Transport Services	1,67.00	0.00	0.00	1,67.00
C.7 General Economic Services				
Secretariat-Economic Services	57.90	0.00	0.00	57.90
Tourism	70.76	44.46	0.00	1,15.22
Census Surveys and Statistics	31.87	0.00	0.00	31.87
Investments in General Financial and Trading Institutions	0.00	0.08	0.00	0.08
Civil Supplies	11,27.34	0.00	0.00	11,27.34
Other General Economic Services	3.47	0.00	0.00	3.47
Total Economic Services	1,62,93.67	72,09.24	89.32	2,35,92.23
D. Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1.22	0.00	0.00	1.22
E. Loans to Government Servants etc.				
Loans to Government Servants etc.	0.00	0.00	52.52	52.52
F. Public Debt				
Internal Debt of the State Government	0.00	0.00	40,57.86	40,57.86
Loans and Advances from the Central Government	0.00	0.00	1,73.54	1,73.54
G. Inter-State Settlement				
Inter-State Settlement	0.00	0.00	0.00	0.00
Total Loans, Grants-in-aid and Contributions	1.22	0.00	42,83.92	42,85.14
Total Consolidated Fund Expenditure	5,64,56.63	98,78.71	43,96.83	7,07,32.17

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - contd.

Object of Expenditure	2017-18			2018-19			2019-20		
	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	1,11,74.50	46.36	1,12,20.86	1,20,91.42	46.60	1,21,38.02	1,27,82.34	49.35	1,28,31.69
2 Grants-in-aid (Non-Salary)	1,23,26.11	0.00	1,23,26.11	87,27.35	0.00	87,27.35	1,07,25.29	0.00	1,07,25.29
3 Major works (State Plan)	0.00	1,11,14.84	1,11,14.84	0.88	99,96.48	99,97.36	0.40	92,28.85	92,29.25
4 Grants-in-aid for Capital assets	64,41.73	0.00	64,41.73	73,71.03	0.00	73,71.03	70,79.39	0.00	70,79.39
5 Pensionary Charges ¹	59,13.24	0.00	59,13.24	59,91.48	0.00	59,91.48	60,04.60	0.00	60,04.60
6 Interest Payments	46,61.68	0.00	46,61.68	48,51.97	0.00	48,51.97	53,07.71	0.00	53,07.71
7 Grants-in-aid (Salary)	19,46.15	0.00	19,46.15	18,77.41	0.00	18,77.41	13,86.79	0.00	13,86.79
8 Repayment of borrowings	0.00	29,49.50	29,49.50	0.00	30,60.09	30,60.09	0.00	42,31.40	42,31.40
9 Supplies and Materials	8,40.07	68.25	9,08.32	8,76.10	63.42	9,39.52	8,22.69	51.48	8,74.17
10 Loans and Advances	0.00	18,51.67	18,51.67	0.00	14,85.59	14,85.59	0.00	1,65.43	1,65.43
11 Other expenditure	7,40.11	5,30.51	12,70.62	7,99.67	3,78.48	11,78.15	7,06.45	3,84.07	10,90.52
12 Scholarships/ stipend	5,27.82	0.00	5,27.82	4,65.89	0.00	4,65.89	4,73.85	0.00	4,73.85
13 Lump-sum	1,11.67	71.21	1,82.88	1,72.88	38.03	2,10.91	3,57.00	65.21	4,22.21
14 Maintenance and repair	5,60.82	0.10	5,60.92	4,95.40	15.86	5,11.26	3,70.97	0.00	3,70.97
15 Cash relief	15,71.69	17.81	15,89.50	16,44.11	29.87	16,73.98	26,84.29	17.75	27,02.04
16 Honorarium	3,40.97	0.00	3,40.97	3,89.17	0.00	3,89.17	4,99.82	0.00	4,99.82
17 Subsidies	14,39.76	0.00	14,39.76	20,92.03	0.00	20,92.03	42,74.87	0.00	42,74.87
18 Office expenses	1,18.99	2.18	1,21.17	1,54.84	2.00	1,56.84	3,82.93	0.47	3,83.40
19 Contributions	3,89.16	51.04	4,40.20	5,25.53	36.00	5,61.53	5,94.82	0.00	5,94.82
20 Wages	2,69.67	0.00	2,69.67	2,61.70	0.00	2,61.70	3,75.32	0.00	3,75.32
21 Travelling Expenses	1,63.92	0.11	1,64.03	1,61.79	0.18	1,61.97	2,57.93	0.31	2,58.24
22 Professional Services	1,52.79	23.59	1,76.38	1,65.56	24.49	1,90.05	2,27.50	19.20	2,46.70
23 Machinery and Equipment	1,48.50	0.84	1,49.34	1,17.51	7.46	1,24.97	1,24.95	6.46	1,31.41
24 Medical Store Supply	26.80	0.00	26.80	27.56	0.00	27.56	21.97	0.00	21.97
25 Motor-vehicle	90.62	10.53	1,01.15	95.11	12.24	1,07.35	1,23.00	9.23	1,32.23
26 Contractual Allowances	1,77.07	0.14	1,77.21	1,99.42	0.04	1,99.46	2,09.74	0.00	2,09.74
27 Electricity Expenditure	61.24	0.02	61.26	86.05	0.01	86.06	52.86	0.01	52.87
28 Uniform	37.30	0.05	37.35	32.64	0.04	32.68	38.21	0.05	38.26

¹ Includes ₹ 2,00.00 crore and ₹ 5,57.13 crore paid as pensionary liabilities to Bihar under major head "2071 Pensions and Other Retirement benefits" during 2017-18 and 2018-19 respectively.

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 2019-20
		2018-19	2019-20				
1	2	3	4	5	6	7	
(<i>₹ in crore</i>)							
A-	Capital Account of General Services						
4047-	Capital Outlay on other Fiscal Services	54.66	1,94.98	62.79	2,57.77	14.87	
4055-	Capital Outlay on Police	4,63.20	20,65.28	8,06.63	28,71.91	74.14	
4059-	Capital Outlay on Public Works	2,69.05	19,96.57	3,66.15	23,62.72	36.09	
4070-	Capital Outlay on other Administrative Services	4.13	88.01	3.60	91.61	(-)12.83	
	Total-A- Capital Account of General Services	7,91.04	43,44.84	12,39.17	55,84.01	56.65	
B-	Capital Account of Social Services						
(a)	Capital Account of Education, Sports, Art and Culture						
4202-	Capital Outlay on Education, Sports, Art and Culture	3,56.38	26,21.75	2,58.13	28,79.87	(-)27.57	
	Total (a) Capital Account of Education, Sports, Art and Culture	3,56.38	26,21.75	2,58.13	28,79.87	(-)27.57	
(b)	Capital Account of Health and Family Welfare						
4210-	Capital Outlay on Medical and Public Health	2,73.39	29,39.66	3,47.69	32,87.35	27.18	
	Total (b) Capital Account of Health and Family Welfare	2,73.39	29,39.66	3,47.69	32,87.35	27.18	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year
		2018-19	2018-19	2019-20	2019-20	2019-20
1	2	3	4	5	6	7
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	4,00.12	39,76.07	5,38.73	45,14.80	34.64
4216-	Capital Outlay on Housing	1,36.70	6,74.10	92.84	7,66.95	(-)32.08
4217-	Capital Outlay on Urban Development	30.00	13,78.95	0.00	13,78.95	(-)100.00
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	5,66.82	60,29.12	6,31.57	66,60.70	11.42
(d)	Capital Account of Information and Broadcasting					
4220-	Capital Outlay on Information and Publicity	12.83	33.58	8.81	42.39	(-)31.33
	Total (d) Capital Account of Information and Broadcasting	12.83	33.58	8.81	42.39	(-)31.33
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,94.59	24,63.26	1,65.36	26,28.62	(-)58.09
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,94.59	24,63.26	1,65.36	26,28.62	(-)58.09

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during			Progressive expenditure during		Increase (+) / Decrease (-) in per cent during the year 2019-20
		2018-19	2019-20	2019-20	2019-20	2019-20	
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	0.00	5,95.31	0.87	5,96.18	100.00	
	Total (g) Capital Account of Social Welfare and Nutrition	0.00	5,95.31	0.87	5,96.18	100.00	
(h)	Capital Account of Other Social Welfare Services						
4250-	Capital Outlay on other Social Welfare Services	11.44	1,20.10	17.88	1,37.98	56.29	
	Total (h) Capital Account of Other Social Welfare Services	11.44	1,20.10	17.88	1,37.98	56.29	
	Total- B- Capital Account of Social Services	16,15.45	1,48,02.78	14,30.31	1,62,33.09	(-)11.46	
C-	Capital Account of Economic Services						
(a)	Capital Account of Agriculture and Allied Activities						
4401-	Capital Outlay on Crop Husbandry	0.00	97.18	0.08	97.24	100.00	
4402-	Capital Outlay on Soil and Water Conservation	2,60.41	10,57.41	61.68	11,19.09	(-)76.31	
4403-	Capital Outlay on Animal Husbandry	8.97	50.38	5.06	55.45	(-)43.59	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during		Progressive expenditure ending		Progressive expenditure during 2019-20 ending	Increase (+) / Decrease (-) in per cent during the year 2019-20
		2018-19	2019-20	2018-19	2019-20		
1	2	3	4	5	6	7	
C- Capital Account of Economic Services - contd.							
(<i>₹ in crore</i>)							
(a)	Capital Account of Agriculture and Allied Activities - conclud.						
4404-	Capital Outlay on Dairy Development	0.00	53.06	0.00	53.06	53.06	0.00
4405-	Capital Outlay on Fisheries	51.49	2,19.53	38.67	2,58.21	2,58.21	(-)24.90
4406-	Capital Outlay on Forestry and Wild Life	0.00	29.30	0.00	29.30	29.30	0.00
4408-	Capital Outlay on Food Storage and Warehousing	3.86	1,13.74	0.38	1,14.11	1,14.11	(-)90.16
4425-	Capital Outlay on Co-operation	65.60	3,14.30	47.98	3,62.29	3,62.29	(-)26.86
	Total (a) Capital Account of Agriculture and Allied Activities	3,90.33	19,34.90	1,53.85	20,88.75	20,88.75	(-)60.58
(b)	Capital Account of Rural Development						
4515-	Capital Outlay on other Rural Development Programmes	24,60.88	1,76,22.68	19,91.11	1,96,13.78	1,96,13.78	(-)19.09
	Total (b) Capital Account of Rural Development	24,60.88	1,76,22.68	19,91.11	1,96,13.78	1,96,13.78	(-)19.09
(d)	Capital Account of Irrigation and Flood Control						
4700-	Capital Outlay on Major Irrigation	4,37.10	39,61.56	4,15.13	43,76.69	43,76.69	(-)5.03
4701-	Capital Outlay on Medium Irrigation	7,09.17	40,99.90	7,49.34	48,49.24	48,49.24	5.66

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during		Progressive expenditure ending		Increase (+) / Decrease (-) in per cent during the year 2019-20
		2018-19	2019-20	2018-19	2019-20	
1	2	3	5	4	6	7
<i>(₹ in crore)</i>						
C-	Capital Account of Economic Services - contd.					
(d)	Capital Account of Irrigation and Flood Control - conclud.					
4702-	Capital Outlay on Minor Irrigation	3,11.96	1,58.85	24,14.86	25,73.70	(-49.08)
4711-	Capital Outlay on Flood Control Projects	18.23	5.47	1,90.89	1,96.35	(-69.99)
	Total (d) Capital Account of Irrigation and Flood Control	14,76.46	13,28.79	1,06,67.21	1,19,95.98	(-10.00)
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	0.00	0.00	2,03.23	2,03.23	0.00
	Total (e) Capital Account of Energy	0.00	0.00	2,03.23	2,03.23	0.00
(f)	Capital Account of Industry and Minerals					
4853-	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.00	0.00	7.38	7.38	0.00
4875-	Capital Outlay on other Industries	6.50	0.00	16.00	16.00	(-100.00)
4885-	Other Capital Outlay on Industries and Minerals	0.00	4.00	20.00	24.00	100.00
	Total (f) Capital Account of Industry and Minerals	6.50	4.00	43.38	47.38	(-38.46)

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 2019-20
		2018-19	2018-19	2019-20	2019-20	
1	2	3	4	5	6	7
(<i>₹ in crore</i>)						
C-	Capital Account of Economic Services - conold.					
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	12.97	5,36.10	3.42	5,39.52	(-73.63)
5054-	Capital Outlay on Roads and Bridges	38,43.01	2,62,48.24	36,74.33	2,99,22.58	(-4.39)
5055-	Capital Outlay on Road Transport	9.56	91.40	9.20	1,00.60	(-3.77)
5075-	Capital Outlay on other Transport Services	5.00	6,30.83	0.00	6,30.83	(-100.00)
	Total (g) Capital Account of Transport	38,70.54	2,75,06.57	36,86.95	3,11,93.53	(-4.74)
(i)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	99.37	5,23.89	44.46	5,68.35	(-55.26)
5465-	Investments in General Financial and Trading Institutions	0.00	2.00	0.08	2.08	100.00
5475-	Capital Outlay on other General Economic Services	1.14	46.92	0.00	46.93	(-100.00)
	Total (j) Capital Account of General Economic Services	1,00.51	5,72.81	44.54	6,17.36	(-55.69)
	Total-C- Capital Accounts of Economic Services	83,05.22	5,85,50.78	72,09.23	6,57,60.01	(-13.20)
	Grand Total	1,07,11.71	7,76,98.40	98,78.71	8,75,77.11	(-7.78)

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 2019-20 Government invested ₹ 15.08 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 2017-18, 2018-19 and 2019-20 were ₹ 3,76.87, ₹ 4,32.87 and ₹ 4,47.95 crore, respectively, vide details given in Statement No. 19.
- 6 The information about dividend received during the three years is as below :-

Year	(₹ in crore)
2017-18	0.00
2018-19	0.00*
2019-20	0.00

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

Name of the Undertaking / Scheme	Major Head under which accounted for	Year of account	Capital employed	Profit (+) / Loss (-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
No information has since been received from State Government (August 2020).					

* ₹ 15 thousand only.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	(₹ in crore)				Amount	Per cent
A - Public Debt						
6003 Internal Debt of the State Government	5,84,36.19	91,67.14	40,57.86	6,35,45.47	51,09.28	8.74
Market Loans	3,71,10.75	75,00.00	18,44.00	4,27,66.75	56,56.00	15.24
Ways and Means Advance from the Reserve Bank of India ²	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	55,58.07	0.00	0.00	55,58.07	0.00	0.00
Loans from Financial Institutions	74,05.71	16,67.14	14,44.37	76,28.48	2,22.77	3.01
Special Securities issued to National Small Savings Fund	83,25.87	0.00	7,69.49	75,56.38	(-)7,69.49	(-)9.24
Other Loans	35.79	0.00	0.00	35.79	0.00	0.04
6004 Loans and Advances from the Central Government	23,39.08	4,25.98	1,73.54	25,91.52	2,52.44	10.79
01 Non-Plan Loans	15.79	0.00	1.77	14.02	(-)1.77	(-)11.21
02 Loans for State/ Union Territory Plan Schemes	23,23.29	4,25.98	1,71.77	25,77.50	2,54.21	10.94
Total A- Public Debt	6,07,75.27	95,93.12	42,31.40	6,61,36.99	53,61.72	8.82

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

² Ways and Means Advance of ₹ 14,72.13 crore was taken by the State Government in different occasions and the same was repaid during the year 2019-20. The amount was initially credited under Head 6003-110 when the WMA was taken and deducted credited at the time of repayment. Hence no amount is shown against WMA.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	(₹ in crore)				Amount	Per cent
B - Other liabilities						
Public Accounts						
Small Savings, Provident Funds etc.	12,11.11	11,75.37	11,69.63	12,16.85	5.74	0.47
Reserve funds bearing Interest	19,30.09 ²	43,79.02	3,61.09	59,48.02	40,17.93	208.17
Reserve funds not bearing Interest	0.00	0.00	0.00	0.00	0.00	0.00
Deposits bearing Interest	12.64	5,22.42	4,95.51	39.55	26.91	212.90
Deposits not bearing Interest	1,98,53.82 ³	1,53,10.42	1,40,99.05	2,10,65.19	12,11.37	6.10
Total B- Other Liabilities	2,30,07.66	2,13,87.23	1,61,25.28	2,82,69.61	52,61.95	22.87
Total Public Debt and Other Liabilities	8,37,82.93	3,09,80.35	2,03,56.68	9,44,06.60	1,06,23.67	12.68

¹ For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at pages no. 30 may be seen.

² Opening Balance reduced by ₹ 0.01 Crore due to rounding off.

³ Opening Balance increased by ₹ 0.02 Crore due to rounding off and to co-relate with the figures of Statement No. 17 and 21

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 64 interest bearing State Development Loans/ Stocks upto 2019-20. In addition, balance of 10 matured State Development Loans which remained unclaimed and became non-interest bearing were also lying outstanding. (Balance on 31 March 2020 was ₹ 4,27,66.74 crore).
- (ii) No arrangement has been made for amortisation of other bonds and loans.
- (iii) No information from the State Government has been received regarding creation of Guarantee Redemption Fund during the year 2019-20.

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 raised during the year 2019-20. However ₹ 7,69.49 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 75,56.38 crore which was 11.43 per cent of the total Public Debt of the State Government as on 31 March 2020.

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

(a) **Loans and Advances from GOI :-** ₹ 4,25.98 crore was received from Government of India as loans and the State Government repaid ₹ 1,73.54 crore. Interest of ₹ 1,29.84 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 6 (Six) Jharkhand State Development Loans was raised as follows:

Sl. No.	Amount of Loan (₹ in Crore)	Rate of Interest (%)	Redemption period		
			Month	Year	Year
1	15,00.00	7.60	June	2027	2027
2	5,00.00	7.26	December	2027	2027
3	10,00.00	7.05	February	2030	2030
4	15,00.00	6.99	March	2030	2030
5	15,00.00	7.37	March	2031	2031
6	15,00.00	8.10	March	2032	2032
Total:	75,00.00				

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 2018-19 and 2019-20 were as shown below:-

Nature of Transactions	2019-20	2018-19	Net Increase (+) / Decrease (-) during the year
	(₹ in crore)		
(i) Gross debt and other obligations outstanding at the end of the year :			
(a) Public Debt and Small Savings, Provident Funds etc.	6,73,53.84	6,19,86.38	53,67.46
(b) Other obligations	2,70,52.76	2,17,96.55	52,56.21
Total (i)	9,44,06.60	8,37,82.93	1,06,23.67
(ii) Interest paid by Government :			
(a) On Public Debt and Small Savings, Provident Funds etc.	53,04.62	48,42.05	4,62.57
(b) On other obligations	3.09	9.92	(-)6.83
Total (ii)	53,07.71	48,51.97	4,55.74
(iii) Deduct :			
(a) Interest received on loans and advances given by Government	1,62.09	15.77	1,46.32
(b) Interest realised on investment of cash balances	1,47.42	31.43	1,15.99
Total (iii)	3,09.51	47.20	2,62.31
(iv) Net interest charges	49,98.20	48,04.77	1,93.43
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	9.09	8.64	0.45
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	8.56	8.57	(-)0.01

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: Summary of Loans and Advances: Loanee Group-wise

1	2	3	4	5	6	7	8
Sectors/ Loanee Groups ¹	Balance as on 1 April 2019 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2020	Net Increase/ Decrease during the year	Interest payment during the year
Social Services							
(i) Panchayati Raj Institutions	0.75	0.00	0.00	0.00	0.75	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	1,53.81	0.00	0.00	0.00	1,53.81	0.00	0.00
(iii) Urban Development Authorities	5,00.98	23.59	0.00	0.00	5,24.57	23.59	0.00
(iv) Housing Boards	73.87	0.00	0.00	0.00	73.87	0.00	0.00
(v) Others ³	(-)0.49	0.00	0.00	0.00	(-)0.49	0.00	0.00
Total- Social Services	7,28.92	23.59	0.00	0.00	7,52.51	23.59	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.

³ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figures may appear where balance have not been transferred, but recoveries have been received(August 2020).

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

Section 1: Summary of Loans and Advances: Loanee Group-wise

1	2	3	4	5	6	7	8
Sectors/ Loanee Groups ¹	Balance as on 1 April 2019 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2020	Net Increase/ Decrease during the year	Interest payment during the year
Economic Services							
(i) Panchayati Raj Institutions	19.12	0.00	0.00	0.00	19.12	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	5.95	0.00	0.00	0.00	5.95	0.00	0.00
(iii) Statutory Corporations ³	1,97,72.09	89.32	0.00	0.00	1,98,61.41	89.32	0.00
(iv) Government Companies	1,15.58	0.00	0.00	0.00	1,15.58	0.00	0.00
(v) Co-operative Societies/Co-operatives Corporations/ Banks	64.13	0.00	0.42	0.00	63.71	(-)0.42	0.00
(vi) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Economic Services	1,99,76.87	89.32	0.42	0.00	2,00,65.77	88.90	0.00
Loans for Miscellaneous							
(i) Government Servants	24.97	52.52	48.77	0.00	28.72	3.75	0.00
(ii) Loans for Miscellaneous purposes	(-)0.77	0.00	0.00	0.00	(-)0.77 ⁴	0.00	0.00
Total - Loans for Miscellaneous purposes	24.20	52.52	48.77	0.00	27.95	3.75	0.00
Total - Loans and Advances	2,07,29.99	1,65.43	49.19	0.00	2,08,46.23⁵	1,16.24	0.00

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

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

³ This include outstanding balances of ₹ 72,22.18 crore against erstwhile JSEB.

⁴ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figures may appear where balances have not been transferred, but recoveries have been received (August 2020).

⁵ The difference of ₹ 0.01 crore as compared to the total of Statement 18 is 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"

Sl no.	Loanee entity	Year of sanction	Sanction order no.	Amount	Rate of Interest		
No such information available							
Section: 2 Summary of Loans and Advances: Sector Group-wise							
Sector	Balance on 1 April 2019	Disbursement during the year	Repayment during the year	Write off irrecoverable loans and advances	Balance on 31 March 2020	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	7,28.91	23.59	0.00	0.00	7,52.50	23.59	0.00
Loans for Economic Services	1,99,76.87	89.32	0.42	0.00	2,00,65.77	88.90	0.00
Loans for Government Servants	24.21	52.52	48.77	0.00	27.96	3.75	0.00
Total	2,07,29.99	1,65.43	49.19	0.00	2,08,46.23	1,16.24	0.00

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

Section: 3 Summary of repayments in arrears from Loanee entities @*

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020
1	2	3	4	5	6
(i) Loans for Social Services:-					
Water Supply and Sanitation					
Adityapur Notified Area Committee	0.61	3.79	4.40	2007-08	6.42
Basukinath Notified Area Committee	0.18	2.46	2.64	2007-08	2.88
Bokaro Municipality	0.63	5.94	6.57	2007-08	6.64
Bundu Notified Area Committee	0.29	3.02	3.31	2007-08	3.76
Chaibasa Municipality	0.33	3.09	3.42	2007-08	5.08
Chakradharpur Municipality	0.31	4.21	4.52	2007-08	5.08
Chhatatand Notified Area Committee	0.04	0.07	0.11	2007-08	1.92
Chakulia Notified Area Committee	0.23	2.67	2.90	2007-08	3.44
Chas Municipality	1.34	3.46	4.80	2007-08	12.84
Chatra Municipality	1.38	2.49	3.87	2007-08	13.56
Chattarpur Notified Area Committee	0.24	2.41	2.65	2007-08	3.52
Chirkunda Notified Area Committee	0.77	2.45	3.22	2007-08	7.76
Daltanganj Municipality	1.62	6.41	8.03	2007-08	15.04
Deoghar Municipality	0.97	5.84	6.81	2007-08	8.72
Dhanbad Municipality	1.27	7.38	8.65	2007-08	9.36
Dumka Municipality	1.09	6.97	8.06	2007-08	9.84
Phusro Notified Area Committee	0.71	3.30	4.01	2007-08	7.12

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

* State Government confirmation on arrear of principal and interest (loanee-wise) awaited (August 2020).

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

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

Loanee entity	1	2	3	4	5	6
		Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020
					(₹ in crore)	
Garhwa Municipality	0.41	4.43	4.84	2007-08	4.72	
Giridih Municipality	1.02	5.66	6.68	2007-08	6.40	
Godda Municipality	0.39	4.43	4.82	2007-08	4.64	
Gumla Municipality	0.47	6.41	6.88	2007-08	5.04	
Hazaribagh Municipality	0.67	8.17	8.84	2007-08	7.80	
Hussainabad Notified Area Committee	0.39	4.15	4.54	2007-08	4.72	
Jamshedpur Notified Area Committee	0.51	7.43	7.94	2007-08	5.44	
Jamtara Notified Area Committee	0.35	2.92	3.27	2007-08	4.24	
Jashidih Notified Area Committee	0.40	2.89	3.29	2007-08	4.64	
Jharia Notified Area Committee	0.38	4.36	4.74	2007-08	4.64	
Jhumri Tillaiya Municipality	0.46	4.43	4.89	2007-08	4.18	
Jugasalai Municipality	2.57	5.66	8.23	2007-08	4.48	
Katras Notified Area Committee	0.62	4.29	4.91	2007-08	4.56	
Kharsawan Notified Area Committee	0.21	3.94	4.15	2007-08	3.28	
Khunti Notified Area Committee	0.48	4.04	4.52	2007-08	5.28	
Koderma Notified Area Committee	0.55	3.95	4.50	2007-08	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 2020
1	2	3	4	5	6
				<i>(₹ in crore)</i>	
Latehar Notified Area Committee	0.56	3.71	4.27	2007-08	6.00
Lohardaga Municipality	0.61	5.18	5.79	2007-08	6.40
Madhupur Municipality	0.31	4.04	4.35	2007-08	4.00
Mango Notified Area Committee	0.90	5.44	6.34	2007-08	8.64
Medininager Municipality	0.46	3.67	4.13	2007-08	5.12
Mihijam Notified Area Committee	0.88	4.46	5.34	2007-08	6.53
Pakur Municipality	0.47	4.16	4.63	2007-08	5.20
R.R.D.A. Ranchi	0.08	4.28	4.36	2007-08	2.24
Rajmahal Notified Area Committee	0.28	3.48	3.76	2007-08	3.76
Ranchi Municipal Corporation	3.65	17.54	21.19	2007-08	28.40
Sahebganj Municipality	0.29	5.37	5.66	2007-08	3.84
Saraikella Municipality	0.83	3.80	4.63	2007-08	3.82
Simdega Notified Area Committee	0.28	3.30	3.58	2007-08	3.68
Sindri Circle Municipality	0.23	3.95	4.18	2007-08	3.44
Total Water Supply and Sanitation	31.72	2,15.50	2,47.22		2,93.95

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

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

Loanee entity	1	2	3	4	5	6
Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020		
2.80	6.31	9.11	2014-15	73.87		
2.80	6.31	9.11	<i>(₹ in crore)</i>			
Housing						
Jharkhand State Housing Board	2.80	6.31	9.11	2014-15	73.87	
Total Housing	2.80	6.31	9.11			
Urban Development						
Adityapur Notified Area Committee	0.53	2.06	2.59	2007-08	11.85	
Basukinath Notified Area Committee	0.37	1.26	1.63	2007-08	8.55	
Basukinath Nagar Panchayat	0.00	0.02	0.02	2007-08	0.15	
Bundu Notified Area Committee	0.27	0.19	0.46	2007-08	6.75	
Chaibasa Municipality	0.32	0.77	1.09	2007-08	7.52	
Chakradharpur Municipality	0.42	1.07	1.49	2007-08	7.69	
Chakulia Notified Area Committee	0.22	0.82	1.04	2007-08	5.50	
Chas Municipality	0.25	0.85	1.10	2007-08	6.18	
Chattarpur Notified Area Committee	0.04	0.19	0.23	2007-08	3.72	
Chatra Municipality	0.15	1.11	1.26	2007-08	4.46	
Chirkunda Notified Area Committee	0.03	0.77	0.80	2007-08	1.75	
Daltanganj Municipality	1.62	1.12	2.74	2007-08	40.50	
Deogher Municipality	0.55	1.26	1.81	2007-08	19.92	
Dhanbad Municipality	2.91	11.05	13.96	2007-08	73.23	

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

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

1	2	3	4	5	6
Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020
				<i>(₹ in crore)</i>	
Dumka Municipality	0.40	1.18	1.58	2007-08	9.66
Phusro Notified Area Committee	0.04	0.19	0.23	2007-08	1.27
Phusro Nagar Parishad	0.14	0.00	0.14	2007-08	1.83
Garhwa Municipality	0.86	0.70	1.56	2007-08	2.70
Giridih Municipality	0.12	1.81	1.93	2007-08	12.02
Godda Municipality	0.09	0.57	0.66	2007-08	2.36
Gumla Municipality	0.11	0.51	0.62	2007-08	5.11
Hazaribagh Municipality	0.62	1.95	2.57	2007-08	16.18
Hussainabad Notified Area Committee	0.07	0.63	0.70	2007-08	1.79
Hussainabad Nagar Panchayat	0.00	0.07	0.07	2007-08	0.25
Jamshedpur Notified Area Committee	0.53	0.78	1.31	2007-08	12.51
Jamtara Notified Area Committee	0.06	0.27	0.33	2007-08	1.56
Jashidih Notified Area Committee	0.03	0.14	0.17	2007-08	0.75
Jharia Notified Area Committee	0.21	0.68	0.89	2007-08	5.25
Jhumri Tillaiya Municipality	0.18	0.78	0.96	2007-08	4.98
Jugasalai Municipality	0.28	0.89	1.17	2007-08	7.24
Katras Notified Area Committee	0.03	0.16	0.19	2007-08	0.82
Kharsawan Notified Area Committee	0.07	0.35	0.42	2007-08	1.75

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

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

Loanee entity	1	2	3	4	5	6
	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020	
					5	6
					(<i>₹ in crore</i>)	
Khunti Notified Area Committee	0.06	0.47	0.53	2007-08	1.72	
Koderma Notified Area Committee	0.06	0.56	0.62	2007-08	1.96	
Koderma Nagar Panchayat	0.00	0.08	0.08	2007-08	0.43	
Latehar Notified Area Committee	0.07	1.03	1.10	2007-08	1.93	
Lohardaga Municipality	0.39	1.20	1.59	2007-08	7.64	
Madhupur Municipality	0.27	1.38	1.65	2007-08	5.28	
Mango Notified Area Committee	0.21	1.10	1.31	2007-08	2.53	
Medininager Municipality	0.23	0.58	0.81	2007-08	7.20	
Mihijam Notified Area Committee	0.07	0.29	0.36	2007-08	2.15	
Mihijam Nagar Parishad	0.00	0.00	0.00	2007-08	1.07	
Pakur Municipality	0.20	1.18	1.38	2007-08	4.44	
R.R.D.A. Ranchi	0.01	0.25	0.26	2007-08	4.11	
Rajmahal Notified Area Committee	0.05	0.22	0.27	2007-08	1.05	
Rajmahal Nagar Panchayat	0.02	0.01	0.03	2007-08	0.86	
Ramgarh Nagar Parishad	0.00	0.12	0.12	2007-08	1.09	
Ranchi Municipal Corporation	1.95	8.20	10.15	2007-08	46.53	
Sahebganj Municipality	0.25	1.20	1.45	2007-08	3.94	
Saraikella Municipality	0.09	0.61	0.70	2007-08	0.47	
Simdega Notified Area Committee	0.12	0.69	0.81	2007-08	3.76	
Sindri Circle Municipality	0.05	0.97	1.02	2007-08	0.68	
Total Urban Development	15.62	54.34	69.96		3,84.64	

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 2020
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Co-operations					
Registrar of Co-operative Societies	8.65	7.48	16.13	2007-08	63.70
Total Co-operatives	8.65	7.48	16.13		63.70
(ii) Loans for Economic Services:-					
Rural Development					
Bokaro District Council	0.64	1.37	2.01	2007-08	3.17
Chatra District Council	0.14	1.33	1.47	2007-08	0.39
Deoghar District Council	0.14	1.37	1.51	2007-08	0.84
Dhanbad District Council	0.48	0.98	1.46	2007-08	3.50
Dumka District Council	0.54	1.11	1.65	2007-08	3.05
Garhwa District Council	0.20	0.72	0.92	2007-08	1.17
Giridih District Council	0.56	1.14	1.70	2007-08	1.85
Godda District Council	0.07	1.10	1.17	2007-08	0.37
Gumla District Council	0.10	0.76	0.86	2007-08	0.47
Chaibasa District Council	0.22	0.78	1.00	2011-12	4.86
Hazaribagh District Council	0.28	0.95	1.23	2011-12	0.95
Jamshedpur District Council	0.34	1.49	1.83	2011-12	0.80
Jamtara District Council	0.03	0.02	0.05	2008-09	0.42
Koderma District Council	0.02	1.37	1.39	2012-13	0.09
Latehar District Council	0.30	0.74	1.04	2012-13	0.90
Lohardaga District Council	0.22	0.71	0.93	2012-13	0.35
Pakur District Council	0.15	0.14	0.29	2012-13	1.11

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

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

Loanee entity	1	2	3	4	5	6
	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020	
					(₹ in crore)	
Palamau District Council	0.44	1.25	1.69	2012-13	1.18	
Ranchi District Council	0.59	1.15	1.74	2012-13	1.89	
Sahebganj District Council	0.18	1.44	1.62	2012-13	0.49	
Total Rural Development	5.62	19.93	25.54		27.85	
Industries and Minerals						
Jharkhand State						
Bihar Sponge Iron Limited	5.42	5.17	10.59	2012-13	27.64	
Total Industry and Mineral	5.42	5.17	10.59		27.64	
Power						
Jharkhand State Electricity Board	3,11.17	5,23.53	8,34.70	2012-13	72,22.18	
Jharkhand Biji Vitaran Nigam Ltd.	1,64.46	1,29.00	2,93.46	2016-17	88,57.23	
Jharkhand Urja Sancharan Nigam Ltd.	10,40.36	3,77.33	14,17.69	2016-17	37,36.40	
Jharkhand Urja Utpadan Nigam Ltd.	6.00	1.84	7.84	2016-17	50.00	
Tenughat Vidyut Nigam Limited	55.69	72.40	1,28.09	2012-13	60.80	
Patratu Thermal Power	15.56	60.50	76.06	2012-13	20.00	
Total Power	15,93.24	11,64.60	27,57.84		1,99,46.61	
(iii) Loans to Government Servants						
Loans to State Government Employees ⁶	0.00	0.00	0.00		27.97	
Total- Loans to Government Employees	0.00	0.00	0.00		27.97	
Grand Total	16,63.07	14,73.33	31,36.39		2,08,46.23	

⁶ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far (August 2020).

8 . STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2018-19 and 2019-20

Name of the concern	2018-19			2019-20			
	1	2	3	4	5	6	7
	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns
							(₹ in crore)
1. Statutory Corporations	0	0.00	0.00	0	0.00	0.00	0.00
2. Rural Banks ¹	1	45.73	0.00	1	45.73	0.00	0.00
3. Government Companies ^{1,2}	17	2,26.80	0.00	18	2,41.38	0.00	0.00
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00	0.00
5. Co-operative Institutions and Local Bodies ^{1,3}	21	1,60.34	0.00	21	1,60.84	0.00	0.00
Total	39	4,32.87	0.00	40	4,47.95	0.00	0.00

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

² Includes ₹ 58.35 crore from expenditure head (Revenue Accounts).

³ Includes ₹ 61.17 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 31 March 2020 in various sectors are shown below:-

Sector (no. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2019-20	Additions during the year 2019-20	Deletions (other than invoked) during the year 2019-20	Invoked during the year 2019-20		Outstanding at the end of the year 2019-20	Guaranteee 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 (Power)	6,07.15	6,07.15	0.00	0.00	0.00	0.00	6,07.15	0.00	0.00	0.00
1. Jharkhand State Electricity Board (Unbundled w.e.f 2013-14)	1,57.15	1,57.15	0.00	0.00	0.00	0.00	1,57.15	0.00	0.00	0.00
2. Jharkhand Bijli Vitaran Nigam Ltd.	4,50.00	4,50.00	0.00	0.00	0.00	0.00	4,50.00	0.00	0.00	0.00

(ii) Sector wise details for each class for letter of credit given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2020 in various sectors are shown below:-

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

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

(i) Grants-in-aid paid in cash						
Grantee Institutions	Grants Released			Grants for creation of Capital Assets		
	2019-20			2018-19	2019-20	2018-19
	Establishment	State Scheme including CAS and CSS	Total			
1 Panchayati Raj Institutions						
(i) Zila Parishads	1,68.15	23,29.55	24,97.70	29,37.69	87.50	23,16.28
(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	20.31	6,02.33	6,22.64	1,28.58	0.00	0.00
(ii) Municipalities/Municipal Councils	23.91	8,58.90	8,82.81	13,68.76	0.00	0.00
(iii) Others	0.00	0.00	0.00	2,51.16	0.00	0.00
3 Public Sector Undertakings						
(i) Government Companies	0.00	10,28.33	10,28.33	0.00	0.00	0.00
(ii) Statutory Corporations	3,74.98	3,49.97	7,24.95	0.00	18.18	0.00

(₹ in crore)

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		
		2019-20		2018-19	2019-20	2018-19	
		Establishment	State Scheme including CAS and CSS				Total
4	Autonomous Bodies						
(i)	Universities	12,03.42	61.87	12,65.29	6,21.08	1,32.98	1,74.54
(ii)	Development Authorities	2,49.16	1,05,22.57	1,07,71.73	39,52.30	63,21.31	12,67.51
(iii)	Cooperative Institutions	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Others	49.97	13,48.04	13,98.01	42,79.87	5,19.42	11,93.91
5	Non-Government Organisations	0.00	0.00	0.00	0.00	0.00	0.00
6	Others	0.00	0.00	0.00	44,36.37	0	34,94.58
	Total	20,89.90	1,71,01.56	1,91,91.46	1,79,75.81	70,79.39	84,46.82

(₹ in crore)

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

(ii) Grants-in-aid given in kind

Grantee Institutions	Grants Released			Grants for creation of Capital Assets	
	Establishment	2019-20		2018-19	2019-20
		State Scheme including CAS and CSS	Total		
1 Panchayati Raj Institutions					
(i) Zila Parishads					
(ii) Panchayat samities					
(iii) Gram Panchayats					
2 Urban Local Bodies					
(i) Municipal Corporations					
(ii) Municipalities/Municipal Councils					
(iii) Others					
3 Public Sector Undertakings					
(i) Government Companies					
(ii) Statutory Corporations					
4 Autonomous Bodies					
(i) Universities					
(ii) Development Authorities					
(iii) Cooperative Institutions					
(iv) Others					
5 Non-Government Organisations					
6 Others					
Total					

(₹ in crore)

The information is awaited from State Government (August 2020).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	2019-20		2018-19			
	Charged	Voted	Total	Charged	Voted	Total
	<i>(₹ in crore)</i>					
Expenditure Heads (Revenue Account)	54,30.58	5,10,26.05	5,64,56.63	49,61.94	4,56,68.79	5,06,30.73
Expenditure Heads (Capital Account)	0.00	98,78.71	98,78.71	0.00	1,07,11.71	1,07,11.71
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ¹	42,31.40	1,65.43	43,96.83	30,60.10	14,85.59	45,45.69
Total	96,61.98	6,10,70.19	7,07,32.17	80,22.04	5,78,66.09	6,58,88.13
The figures have been arrived as follows: -						
E Public Debt						
Internal Debt of the State Government	40,57.86	0.00	40,57.86	28,93.42	0.00	28,93.42
Loans and Advances from the Central Government	1,73.54	0.00	1,73.54	1,66.68	0.00	1,66.68
F Loans and Advances ²						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	23.59	23.59	0.00	23.23	23.23
Loans for Economic Services	0.00	89.32	89.32	0.00	14,15.48	14,15.48
Loans to Government Servants, etc.	0.00	52.52	52.52	0.00	46.88	46.88
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00	0.00
G Inter-State Settlement						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00

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

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - conold.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2018-19 and 2019-20 was as under: -

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	12.18	87.82
2019-20	13.66	86.34

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
Capital and other expenditure			
Capital Expenditure (Sub-sector-wise)			
(i) General Services			
Other Fiscal Services	1,94.98	62.79	2,57.77
Police	20,65.27	8,06.63	28,71.90
Public Works	19,96.58	3,66.15	23,62.73
Other Administrative Services	88.01	3.60	91.61
(ii) Social Services			
Education, Sports, Art and Culture	26,21.74	2,58.13	28,79.87
Health and Family Welfare	29,39.66	3,47.69	32,87.35
Water Supply, Sanitation, Housing and Urban Development	60,29.11	6,31.57	66,60.68
Information and Publicity	33.58	8.81	42.39
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	24,63.27	1,65.36	26,28.63
Social Security and Welfare	5,95.31	0.87	5,96.18
Other Social Services	1,20.10	17.88	1,37.98

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
	<i>(₹ in crore)</i>		
(iii) Economic Services			
Agriculture and Allied Activities	19,34.91	1,53.86	20,88.77
Rural Development	1,76,22.67	19,91.11	1,96,13.78
Irrigation and Flood Control	1,06,67.20	13,28.78	1,19,95.98
Energy	2,03.23	0.00	2,03.23
Industry and Minerals	43.38	4.00	47.38
Transport	2,75,06.57	36,86.94	3,11,93.51
General Economic Services	5,72.83	44.54	6,17.37
Total - Capital Expenditure	7,76,98.40	98,78.71	8,75,77.11
Capital Receipt	25.09	0.00	25.09
Net Capital Expenditure	7,76,73.31	98,78.71	8,75,52.02

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
	<i>(₹ in crore)</i>		
Loans and Advances			
Loans and Advances for various services:			
Water Supply, Sanitation, Housing and Urban Development	7,29.39	23.59	7,52.98
Social Welfare and Nutrition	(-)0.49	0.00	(-)0.49 ¹
Agriculture and Allied Activities	64.10	(-)0.42	63.68
Rural Development	27.85	0.00	27.85
Energy	1,98,57.29	89.32	1,99,46.61
Industries and Minerals	27.64	0.00	27.64
Other General Economic Services	0.00	0.00	0.00
Loans to Government Servants	24.22	3.75	27.97
	2,07,30.00	1,16.24	2,08,46.24
Total - Loans and Advances			
Total - Capital and other expenditure	9,84,03.31	99,94.95	10,83,98.26^(x)
Inter - State Settlement	0.00	0.00 ²	0.00
Net - Capital and other expenditure	9,84,03.31	99,94.95	10,83,98.26

¹ Minus balance is due to non-allocation of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2020).

² Inter-State settlement involve ₹ 5,357.74 only.

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
			(₹ in crore)
Principal Sources of Funds -			
Debt			
Internal Debt of the State Government	5,84,36.19	51,09.28	6,35,45.47
Loans and Advances from the Central Government	23,39.08	2,52.44	25,91.52
Small Savings, Provident Funds, etc.	12,11.11	5.75	12,16.86
	6,19,86.38	53,67.47	6,73,53.85
Other Obligations			
Transfer to Contingency fund	5,00.00	0.00	5,00.00
Reserve Funds	19,30.09	40,17.93	59,48.02
Deposits and Advances	1,98,60.17	12,37.42	2,10,97.59
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)44.61	88.90	44.29
Remittances	99.27	(-)16.97	82.30
	2,23,44.92	53,27.28	2,76,72.20
Total - Other Obligations	2,23,44.92	53,27.28	2,76,72.20
Total - Debt and Other Receipts	8,43,31.30	1,06,94.75	9,50,26.05

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
			<i>(₹ in crore)</i>
Deduct- Cash balance	1,88.30	(-)2,42.44	(-)54.14 ³
Deduct- (i) Investments (Cash Balance Investment Account)	1,67.90	29,02.72	30,70.62
(ii) Investment from SDRF	4,00.00	0.00	4,00.00
Net provision of funds	8,35,75.10 ⁴	80,34.47	9,16,09.57 ⁽⁵⁾
Revenue surplus(+)/ deficit(-) during the year		19,60.51	
Inter-State Settlement			
Net Provision of Funds for 2019-20		99,94.98	
<i>(₹ & (₹): The difference of ₹ 1,67,88.69 crore between the net Capital and other expenditure (x) and the net provision of funds (y) on 31.03.2020 is explained below :-</i>			
			<i>(₹ in crore)</i>
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2019			2,17,47.51
2. Revenue surplus (2019-20)			19,60.51
3. Appropriation to Contingency Fund			(-)5,00.00
4. Public Debt apportioned from Composite Bihar			(-)59,61.94
5. Cash balance apportioned from Composite Bihar			(-)28.72
6. Inter-State Settlement balance apportioned from Composite Bihar during 2008-09			(-)1,45.87
7. Inter-State Settlement balance apportioned from Composite Bihar during 2010-11			1.40
8. Inter-State Settlement balance apportioned from Composite Bihar during 2011-12			(-)75.41
9. Write off of Central CSS and CPS loans on the recommendation of 13 th Finance Commission			20.61
10. Inter-State Settlement related to payment of pension liabilities to Bihar during 2012-13			(-)1,00.00
11. Inter-State Settlement related to payment of pension liabilities to Bihar during 2013-14			(-)50.00
12. Drop of balances of outstanding Treasury Suspense			(-)9.49
13. Drop of outstanding balances under 8782-102- Public Works Remittances due to adjustment of Odisha Share of Subarnarekha Projects and misclassification 103- Forest Remittances.			(-)4,69.91
14. Investment from State Disaster Response Fund			4,00.00
Total			1,67,88.69

³ Please see footnote in Statement no. 21 at page 426.

⁴ Opening balance corrected as arrived in progressive total erroneously shown in the previous years.

**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 2020:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)			(₹ in crore)
7,07,63.33	A to D, G, H and Part of L	Consolidated Fund- Government Account ¹	
	E	Public Debt	6,61,36.99
2,08,46.24	F	Loans and Advances	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	
		(b) State Provident Funds	24,64.01
		(c) Other Accounts	(-)12,47.16
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	59,48.02
		(b) Reserve Funds not bearing interest	0.00
		Gross balance	
4,00.00		Investment	

¹ To understand how the figure under "Government Account" has been arrived at, please see 'B' at page 57.

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

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)			(₹ in crore)
7.14	K	Deposits and Advances (a) Deposits bearing interest (b) Deposits not bearing interest (c) Advances	39.55 2,10,65.19
30,70.62	L	Suspense and Miscellaneous- Investment	44.29
(-)54.14	M	Other Items (net) Remittances	82.30
	N	Cash balance (closing) ²	
9,50,33.19		Total	9,50,33.19

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
(₹ in crore)		(₹ in crore)
6,28,45.13	A - Amount at the debit of Government Account on 1 April 2019	
	B - (i) Receipt Heads-(Revenue Account)	5,84,17.14
	(ii) Receipt Heads-(Capital Account)	0.00
5,64,56.63	C - Expenditure Heads-(Revenue Account)	
98,78.71	D - Expenditure Heads-(Capital Account)	
0.00	F - Inter State Settlement	
0.00	G - Transfer to Contingency Fund	
	H - Amount at the debit of Government Account on 31 March 2020	7,07,63.33
12,91,80.47	Total	12,91,80.47

**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 2019 to 31 March 2020 and have been compiled based on the initial accounts rendered by 26 District Treasuries, one Cyber Treasury, six Sub-treasuries, 288 Public Works Divisions (including River Valley Projects), 113 Forest Divisions and Advices of the Reserve Bank of India. Delay in rendition of monthly accounts was negligible and no accounts were excluded as on 31 March 2020.

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

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

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

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

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

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

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

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

Disclosure regarding ‘Write-off of irrecoverable loans and advances’, ‘cases of a loan having been sanctioned as Loan in Perpetuity’, and ‘Extraordinary transactions relating to Loans and Advances’ could not be made as this information was not provided by the State Government.

(vi) Classification between Revenue and Capital:

- (a) Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.
- (b) The Government has incurred ₹ 0.40 crore towards “Major Works” under Revenue Section instead of Capital. The details of the same are given in **Annexure – B**.

2. Quality of accounts:

(i) Goods and Services Tax:

During the year 2019-20, the State's GST collection was ₹ 14,261.42 crore as compared to ₹ 14,571.92 crore in 2018-19, registering decrease of ₹ 310.50 crore (2.13 per cent). This included Advance Apportionment of IGST amounting to ₹ 69.12 crore. In addition, the State received ₹ 5,843.70 crore as its share of net proceeds to the State under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. The State Government received, compensation of ₹ 1,531.82 crore on account of loss of Revenue arising out of implementation of GST during 2019-20.

(ii) Cash Balance of the State:

The Cash Balance of the State as on 31 March 2020 was ₹54.14 (credit) crore which consists of the following:-

a.	Cash in Treasuries	MH 8999-101	₹ 0.00 crore
b.	Deposit with RBI	MH 8999-102	₹ (-)54.14 crore
c.	Remittance in Transit local	MH 8999-104	₹ 0.00 crore

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

The entire month wise Cash Balance for the year 2019-20 has been analysed which revealed that except for the month of December 2019, rest eleven months of the year the State had negative balance in RBD since the payments of the State exceeded the receipts.

At the end of March 2020 there was a net difference of ₹41.69 crore (CR) between the figures reflected in the Accountant General's Book {₹54.14 crore (CR)} and that intimated by the Reserve Bank of India {₹12.45 crore (DR)}.

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

During the year 2019-20 a penal interest of ₹ 14,728 only charged to the State Bank of India by the State Government and was credited to the Government Accounts. The differential Cash balances for the last five years previous to the current accounting year and differential figures of the period prior to the last five years previous to the current accounting year are shown as follows:

Amount (in ₹)		
Period prior to last five years of the current accounting year	1975-76 to 2013-14	2,87,22,675.98 DR.
Last five years previous to the current accounting year	2014-2015	34,72,16,882.50 CR.
	2015-2016	1,79,50,671.37 DR.
	2016-2017	87,92,575.42 CR.
	2017-2018	82,18,062.47 DR.
	2018-2019	55,16,08,773.22 CR.
Current accounting year	2019-2020	43,58,15,174.89 DR.
	Total	41,69,11,646.43CR.

(iii) Reconciliation of Receipt and Expenditure between Chief Controlling Officers and Accountant General (A&E) :

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

In 2019-20, only 74.45 per cent (₹ 52,663.19 crore) of the total expenditure of ₹70,732.17 crore of the State Government was reconciled. Similarly, out of total receipts of ₹ 68,059.45 crore, 97.33 per cent (₹ 66,243.77 crore) was reconciled online.

Non-reconciliation of amount is a major concern in obtaining reasonable assurance of the receipt and expenditure figures in the annual accounts.

(iv) Excess and Savings as per Appropriation Accounts:

There was excess expenditure under eleven different Major heads of accounts. Out of these, excess expenditure of ₹2.02 crore under the Major head '2075-Miscellaneous General Services' was due to non-provision of Budget by the State Government. The balance excess expenditure occurred under the Major heads of accounts i.e. '2013', '2049', '2059', '2070', '2071', '2220', '4059', '4515', '4702' and '6004'. The State Government has been intimated to regularise the above excess expenditure.

(v) Rush of Expenditure:

Of the total expenditure of ₹70,732.17 crore incurred during the year, ₹22,344.94 crore constituting 31.59 per cent was incurred during last quarter of 2019-20. Similarly, of the total receipt of ₹68,059.45 crore during the year, ₹21,692.71 crore constituting 31.87 per cent was received during the last quarter. Comparison of month wise receipt corresponding to expenditure for last quarter (January to March 2020) is as under:

Month	Receipt	Expenditure	Per cent to Total Receipt	Per cent to total Expenditure
January 2020	5,342.82	4,774.35	7.85	6.75
February 2020	2,248.24	5,923.64	3.30	8.37
March 2020	14,101.65	11,646.95	20.72	16.47
Total	21,692.71	22,344.94	31.87	31.59

However, the expenditure during the same period of previous year (January to March 2019) was 35.49 per cent (₹23,383.38 crore) of total expenditure (₹65,888.13 crore). Details of substantial expenditure incurred under Major heads during 2019-20 are given in **Annexure C**.

Rush of Expenditure in respect of uncommitted liabilities: Out of total Revenue Expenditure of ₹26,325.00 crore (excluding committed expenditure) an amount of ₹5,429.06 crore (excluding committed expenditure i.e. salary, wages, interest payments, retirement liabilities, subsidies and GIA for salary) of Revenue Expenditure constituting 20.62 per cent was expended in the month of March 2020. Similarly, out of total Capital Expenditure of ₹ 9,878.71 crore an amount of ₹ 1,262.88 crore of Capital Expenditure constituting 12.78 per cent was expended in the month of March 2020. ₹ 1,373.34 crore of Revenue Expenditure and ₹ 115.06 crore of Capital Expenditure (constituting 2.43 per cent and 1.16 per cent of Revenue and Capital Expenditures respectively) was spent on the last day of March 2020.

(vi) Unadjusted Abstract Contingency (AC) Bills:

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

During the year, 415 DC Bills were received for ₹ 1,207.06 crore. However, 18,219 AC bills amounting to ₹ 6,444.44 crore for the period 2000-01 to 2019-20 continued to be outstanding as on 31 March 2020. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills irregular and non-verifiable. Details are given below: -

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

Year	Number of (AC) Bills pending for adjustment	Amount (₹ in crore)
Up to 2017-18	17,728	4,475.74
2018-19	191	361.36
2019-20	300	1,607.34
Total	18,219	6,444.44

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

Department	No. of AC Bills	Amount (₹ in crore)	Percentage of total outstanding amount of AC Bills
Department of Rural Development (Rural Development Division)	2,614	1,447.43	22.46
Department of Agriculture, Animal Husbandry and Co-operative	451	1,032.88	16.03
Department of Health , Medical Education and Family Welfare	1,387	498.79	7.74
Department of Home, Jail and Disaster Management (Home Division)	323	412.75	6.40
Department of School Education and Literacy (Secondary Education Division)	388	319.98	4.97
Department of Women, Child Development and Social Security	990	316.11	4.91
Department of Welfare	1,509	203.33	3.16
Department of Personnel, Administrative Reforms and Rajbhasha (Rajbhasha Division)	841	198.67	3.08
Department of Higher, Technical Education and Skill Development (Science and Technology Division)	172	187.73	2.91
Department of Food, Public Distribution and Consumer Affairs	564	170.85	2.65

Out of ₹ 2,168 crore drawn against AC bills in 2019-20, AC bills amounting to ₹ 263.68 crore (12.16 per cent) were drawn in March 2020 alone and of this ₹ 117.26 crore (5.41 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.

(vii) Outstanding Utilisation Certificates against Grants-in-aid sanctioned by the State Government:

In terms of Rule 261 of the Jharkhand Treasury Code 2016, Grants-in-aid, contribution etc., sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority. Sanctioning authority should issue a sanction order only after taking the Utilisation Certificates (UCs) which was pending for the amount drawn in the year before the previous financial year from the Drawing and Disbursing Officer. For the UCs outstanding beyond the specified periods, assurance cannot be provided on utilisation of the grants for the intended purpose.

Table for Pending Utilisation Certificates (UCs)

Year¹	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2017-18	20,878	33,329.90
2018-19	3,997	18,937.65
2019-20	4,483	17,435.44
Total	29,358	69,702.99

¹ The year mentioned relates to "Due Year".

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

Department	No. of UCs pending	Amount (₹ in crore)	Percentage of total amount of pending UCs
Department of Rural Development	2,468	20,861.54	29.93
Department of Urban Development and Housing	7,959	15,167.62	21.76
Department of School Education and Literacy	3,942	14,920.86	21.41
Department of Energy	82	7,437.84	10.67
Department of Health, Medical Education and Family Welfare	610	5,462.37	7.84
Department of Agriculture, Animal Husbandry and Co-operative	1,099	1,538.39	2.21
Department of Welfare	2,816	1,082.86	1.55
Department of Women, Child Development and Social Security	6,542	1,053.10	1.51
Department of Industries	1,331	658.59	0.94
Department of Higher, Technical Education and skill Development	59	495.91	0.71

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

A sum of ₹ 526.35 crore was booked under Minor Head “800 Other Expenditure” against 7 items of Revenue, Capital and Loans & Advances. Instances where substantial proportion (10 *per cent* or more) of the expenditure were classified under Minor Head “800 Other Expenditure” are listed in **Annexure - D**. Similarly, ₹ 1,401.43 crore was booked under Minor Head “800 Other Receipt” against 46 Revenue items. Instances where a substantial portion (10 *per cent* or more) of the receipts were classified under the Minor Head “800 Other Receipts” are listed in **Annexure - E**. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts non-transparent.

(ix) Misclassification of unspent balances:

A sum of ₹1800 crore being unspent balances of Grants-in-aid related to previous years were deposited under Receipt Heads of accounts operating Minor head ‘913 –recovery of unspent balance of Grants-in-aid’ by the State Government during the year 2019-20 instead of reduction of expenditure under expenditure heads of accounts, which was in contravention to accounting rules. The unspent balances could not be bifurcated between Centrally Sponsored Schemes and State Schemes due to non-availability of details in digital data of the State Government.

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

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

The State Government, however, deviated from the accounting procedure, and did not operate the Major Head 8449-103 under Public Account. Grants-in-aid amounting to ₹ 137.67 crore received from the Government of India during 2019-20 was booked under the Revenue Receipt Head ‘1601-08-108’ and was not transferred to the Public Account. There is no assurance on the actual utilisation of the amount received as Grants-in-aid. Further, the Revenue Surplus is unduly inflated due to non-transfer of the amount to the Public Account.

Though the State Government has made Budget provision for CRF since 2016-17 but no amount was transferred to the fund as of March 2020 inspite of regular correspondences. The latest correspondences in this regard was made vide this office letter no. Book-CRF-137, 390 and a DO no. 96 dated 18/06/2019, 24/02/2020 and 13/07/2020 respectively.

3. Other items

(i) Legacy issues:

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

In terms of the Eighth Schedule under Section 53 of the Bihar Re-organisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) up to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand

in the ratio of the number of employees. The claim raised by Bihar Government and payment made by Jharkhand Government is stated below:

(₹ in crore)

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

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

It may be seen from the above table that Jharkhand Government has made payments on ad-hoc basis. Government of Bihar has not raised any demand for the year 2018-19. Jharkhand Government has not paid any amount to Bihar Government during 2019-20 on account of pension liability. Therefore, the figures under the head “2071” are understated to that extent.

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

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

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

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

In summary, while the balances under Public Debt and Cash Balance maintained by the Reserve Bank of India have been apportioned, balances under the Capital section (₹11,935.23 crore), Loans and Advances (₹6,583.36 crore) and Public Account (₹7,443.90 crore) remained un-apportioned. Details are given in Appendix-XIII of the Finance Accounts 2019-20.

Item-wise detailed annexures for apportionment of balances has been prepared and sent to both the government in September 2014 by the respective Accountants General for their concurrence. Thereafter, this matter was regularly pursued through correspondences and meetings. The latest one was the letter no.155 dated 03.09.2020 in which this matter was raised with the Finance Department, Government of Jharkhand. The concurrence of both the governments on this matter is still awaited.

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

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

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

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

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

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

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

The Government of Jharkhand notified the Jharkhand Building and Other Constructions Workers (Regulation of Employment and Condition of Service) Rules 2006. The constitution of “Jharkhand Building and Other Construction Workers Welfare Board” and welfare measures for the building and other workers were also notified under the above Rules. The Board constituted a Fund called “The Jharkhand Building and Other Construction Workers Welfare Fund” which will be credited with the

grant or loan or advances, contribution of beneficiaries and all sums received by the Board from such other sources as may be decided by the Central or State Government. The amount collected as cess shall be transferred to the bank account of the Board opened for this purpose.

An amount of ₹550.18 crore was collected as cess under Contract Labour (Regulation and abolition Rules) since 2008-09 to 2019-20. The amount was required to be transferred to the bank account of the Board for execution of welfare schemes for the labourers. The State Government has not confirmed transfer of the cess fund to the Board's Account.

(b) Cess on Land Revenue: An amount of ₹ 78.54 crore as 'Education Cess', 'Road Cess' and 'Other Cess' under the head, '0029-103' was collected from 2008-09 to 2019-20. As per Rule 349 and 350 of the Jharkhand Treasury Code, 2016, the entire amount of cess collected in the district (including interest on arrears collection), after deduction therefrom of the actual cost of collection (including proportionate shares of the cost of the tauzi and the certificate establishment), shall be credited to the District Fund. The receipts and charges mentioned above should at the end of the month be brought in the cess memorandum in the Receipt Schedule for Land Revenue and the net amount payable to the fund worked out and paid in a miscellaneous bill form as a contribution to the District Fund by transfer credit. No information for the transfer of amount to the District Fund has been intimated by the State Government.

(iii) PD Accounts :

As per the provisions of Rule 328-330 of Jharkhand Treasury Code (JTC), 2016, a Government servant may open a Personal Deposit Account (PDA) at the Treasury with the concurrence of the Finance Department and authorized by the Accountant General (AG) to manage these deposits on behalf of the Government. The PDA is opened for specific purposes and a specified period as authorized by the Finance Department. On the date of expiry of such period, the Treasury Officer will close such account with prior permission of Finance Department as well as AG. The procedure for credit of fund and withdrawal of money from PDA has been enumerated in Rule 331 to 334 of the JTC 2016.

There were 22 PD accounts operational in the State as on 31 March 2020. Further, under Rule 329 of Rules *ibid*, the PD accounts which have been opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than two complete accounts years should be closed and balance lying in such accounts should be credited to the Government accounts. There was no inactive/inoperative PD accounts upto the end of 31 March 2020.

The status of PD accounts as on 31 March 2020 is given below:

(₹ in crore)

PD Accounts opened by transfer of funds other than from Consolidated Fund	Opening Balance		Addition during the year		Closed during the year		Closing Balance	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	Nil	0.00	22	1,520.74	Nil	0.00	22	1,155.66
Total	Nil	0.00	22	1,520.74	Nil	0.00	22	1,155.66

(iv) Reserve Funds and Deposits:

(a) Non discharge of interest liabilities : The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Accounts are the annual liabilities that the State Government is required to discharge. However, no budget provision has been made by the State Government despite balances in the Reserve Funds and Deposits as on 1 April 2019 as detailed below: -

Table for Interest liabilities on Reserve Funds and Deposits

(₹ in crore)

Sector	Sub-sector	Rate of interest	Balance at the beginning of 2019-20	Interest not discharged
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.34 per cent (Average interest rate on Over Draft)	1,930.09	141.67
K-Deposits and Advances	(a) Deposits Bearing Interest (CPS) (Contribution Pension Scheme)	7.93 per cent (Average of Interest rate payable on balances in General Provident Fund)	12.64	1.00
Total				142.67

(b) Reserve Fund bearing interest

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

(₹ in crore)

Opening balance as on 01.04.2019	Central share received during the year	State share received during the year	Total fund transferred to SDRF during the year	Disbursement from the fund received during the year	Balance in the fund as on 31.03.2020
1,930.09	165.75	55.25	221.00	214.10	1,936.99

ii) State Compensatory Afforestation Fund

As per CAF (Accounting Procedure) Rules, 2018, all monies realised from the User Agencies are required to be credited to Minor Head “103-State Compensatory Afforestation Deposits” below the Major Head “8336-Civil Deposits” at the first instance. Thereafter, 90 per cent shall be transferred to Minor Head “129-State CAF” below the Major Head “8121-General and other Reserve Funds”. Balance 10 per cent shall be transferred to National Fund on monthly basis by crediting Minor Head “102-National Compensatory Afforestation Deposits” under the Major Head “8336-Civil Deposits-11-Jharkhand”. Besides, on receipt of 90 per cent of the State’s share from *ad hoc* Authority (one-time measure), the same shall also be credited to Minor Head “129-State Compensatory Afforestation Fund” below the Major Head “8121-General and other Reserve Funds.”

During 2019-20, the State Government received ₹4,158.02 crore (reconciled amount upto 7 February 2019) from the Central Government towards 90 *per cent* of the State's share lies with *ad hoc* Authority including interest of ₹220.13 crore and credited to the Jharkhand Compensatory Afforestation Fund (JCAF). In addition, a sum of ₹568.73 crore received (8 February 2019 to 31 March 2020) from the beneficiaries were directly remitted to Central Fund instead of crediting 90 *per cent* of the amount to JCAF and remaining balance 10 *per cent* to Central Fund. The expenditure incurred out of the fund during the year was ₹146.99 crore, whereas the total balance in JCAF as on 31 March 2020 was ₹4,011.03 crore.

(c) Reserve Fund not bearing interest :

(i) Consolidated Sinking Fund : The Twelfth Finance Commission has recommended that the States should set up Sinking Fund for amortisation of all loans and that these Funds should not be used for any other purpose, except for redemption of such loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund has stipulated a minimum annual contribution of 0.50 *per cent* of outstanding liabilities at the beginning of the year. The State Government of Jharkhand has outstanding debt amounting to ₹83,782.93 crore, for which, a minimum amount of ₹418.91 crore (@ 0.50 *per cent* of outstanding liabilities) was estimated to be contributed to the Sinking Fund. State Government of Jharkhand has created a Sinking Fund for amortisation of liabilities during 2016-17. Though budget provision of ₹200 crore, ₹230 crore, ₹255 crore as per Budget estimate (₹62 crore as per Revised estimate) and ₹280.16 crore had been made during 2016-17, 2017-18, 2018-19 and 2019-20 respectively, no amount had been transferred by the State Government to the Sinking Fund since inception till end of financial year 2019-20.

The State Government was requested vide letter no. 389 dated 24.02.2020 followed by a D.O. letter no. 109 dated 22.07.2020 to communicate the latest development on this issue but no reply has since been received. However, the State Government has transferred a sum of ₹100 crore under Consolidated Sinking Fund during the year 2020-21.

(ii) Guarantee Redemption Fund: As per the recommendation of the Twelfth Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilised for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund is to be operated outside the State Government account and administered by the Reserve Bank of India. The State Government of Jharkhand has not yet created a Guarantee Redemption Fund, though the outstanding guarantees given by the State were ₹607.15 crore as on 01 April 2019.

Consolidated Sinking Fund and Guarantee Redemption Fund is still inoperative in the state.

(v) (a) Liabilities on Retirement Benefits :

During 2019-20, State Government incurred an expenditure of ₹5,508.33 crore (9.76 *per cent* of total Revenue Expenditure) excluding the employer's contribution of ₹496.27 crore under the head 2071-117 on "Pension and Other Retirement benefits" of the State Government employees recruited on or before 30 November 2004.

(b) National Pension System (NPS) :

State Government employees recruited on or after 01 December 2004 are covered under the New Pension Scheme, redesignated as National Pension System in 2009. In terms of the Scheme, the employee contributes 10 *per cent* of monthly salary and dearness allowances, which is matched by

the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The employers and employees' contribution during the year 2019-20 was ₹496.27 crore and ₹522.43 crore respectively out of which ₹496.27 crore of employer contribution and ₹495.51 crore of employees' contribution was transferred to NSDL (Designated fund manager).

As on 31 March 2020, ₹39.55 crore of employees' contribution remained in the Major Head '8342 Other Deposits- 117 Defined Contribution Pension Scheme for Government Employees' and had not been transferred to the NSDL.

(vi) Contingency Fund:

As per Jharkhand Contingency Fund (Amendment) Act, 2015, the corpus of the Jharkhand Contingency Fund was ₹ 500 crore during 2019-20. The State Government had withdrawn ₹ 894 crore on 86 sanctions issued by Finance Department, which were recouped to the fund during the year.

(vii) Loans and Advances of the State Government:

Information provided in Statement 18 of the Finance Accounts 2019-20 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. Detailed information of overdue Principal and Interest as on 31 March 2020 in respect of Loans and Advances, the accounts of which are maintained by the State Government, is also awaited. The information on the balances of repayment of loans of individual loanees for which detailed accounts are to be maintained by the Accountant General (A&E), is also awaited from the State Government. This has been indicated in 1- Acceptance of Balances to Appendix-VII of the Finance Accounts 2019-20.

The State government was requested to provide information on overdue Principal and Interest of the Loans and Advances given by the State Government to individual loanees as on 31.03.2020, no reply from the State Government has yet been received.

(viii) 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 2019-20.

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

(ix) Investment:

Statement 8 of the Finance Accounts shows comparative summary of investment in the share capital of the Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies, Co-operative Institutions and Local Bodies during and at the end of the year 2019-20. Detailed entity wise investment is given in Statement 19 of the Finance Accounts. Out of total investment of ₹447.95 crore by the State in these PSUs/Bodies, ₹119.52 crore (26.68 per cent) has been invested from Revenue Account.

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

NITI Aayog has rationalised the existing 66 Umbrella schemes into 28 Umbrella schemes. Out of 28 Umbrella schemes, 6 schemes have been categorised as core of the core schemes, 20 schemes as core schemes, and remaining two as optional schemes. If required, related schemes could be merged and implemented as “Umbrella Schemes”, with flexibility to States to administer the admissible components in line with State-specific requirements. Core schemes will have compulsory participation by the States, whereas participation amongst the optional schemes would be by choice.

During the year 2019-20 a sum of ₹7,339.05 crore was received as Central Assistance to the State Schemes of the Government of Jharkhand for 24 Umbrella schemes which includes 52 CSS/ACA/Flagship schemes. Clearance Memos from the Reserve Bank of India, Central Accounts Section, Nagpur and supporting sanction orders from the respective Ministries of Government of India were received in respect of ₹7,339.05 crore and appropriately booked in the accounts of the State Government under Major head “1601-06 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 flagship schemes incurred from amounts released by the Government of India and are depicted in Annexure II to Statement 15 of the Finance Accounts 2019-20.

(xi) Grants received directly by the implementing agencies of the State from GOI outside of the State Budget for various CSS/CA Scheme:

As depicted in the PFMS portal the GOI directly released ₹235.71 crore to the implementing agencies in Jharkhand during 2019-20. In 2018-19 the same was ₹304.19 crore.

These details are given in Appendix - VI.

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

Targets fixed by the State Government in the Jharkhand Fiscal Responsibility and Budget Management Act, 2007 read with the Jharkhand Fiscal Responsibility and Budget Management (Amendment) Act 2012, the ceilings fixed by the Thirteenth Finance Commission, and the achievements as per the accounts of 2019-20 are given below:

2 : Table for Targets and Achievements under FRBM Act

Sl No.	Targets	Achievements
1	Reducing the Revenue Deficit to zero w.e.f. the year 2011-12	The State Government achieved Revenue Surplus of ₹ 1,960.51 crore for the year 2019-20.
2	Reducing the Fiscal Deficit / Gross State Domestic Product (GSDP) ³ to 3 per cent w.e.f. the year 2011-12	The Fiscal Deficit/ GSDP ³ ratio was 2.34 per cent in 2019-20 which is more than the ratio of the last year i.e 2.31 per cent.

³Source: Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand GSDP figures of ₹3,43,125.69 crore for 2019-20.

(xiii) 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 2019-20 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.

(xiv) Implementation of Centrally Sponsored Schemes (State share) and State Schemes

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

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

As per Annexure 4 of Appendix V of Jharkhand Financial Rules, a “sufficiently real administrative audit” of the expenditure incurred from Secret Service Funds is to be conducted by the Controlling

Officer nominated by the Government and a certificate in this regard is to be furnished to the Accountant General (A&E) in the prescribed form not later than 31 August of the following year to which the expenditure relates.

Certificates pertaining to the following Controlling Officers with years noted against them have not been furnished to the Accountant General (A&E) as on 31 March 2020.

Table for Outstanding Certificates of Secret Service Fund

Year	Drawing and Disbursing Officer	Amount (₹ in Crore)	Due date of submission of Certificate
2005-06	Director General and Inspector General of Police	8.30	On or before 31 August 2006
2007-08	Additional Director General of Police (Special Branch)	4.50	On or before 31 August 2008
2008-09	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2009
2012-13	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2013
2013-14	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2014
2014-15	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2015
2015-16	Additional Director General of Police (Special Branch)	3.00	On or before 31 August 2016
2016-17	Additional Director General of Police (Special Branch)	3.10	On or before 31 August 2017
2017-18	Additional Director General of Police (Special Branch)	3.50	On or before 31 August 2018
2018-19	Additional Director General of Police (Special Branch)	4.20	On or before 31 August 2019

(xvi) Suspense and Remittance balances

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

(xvii) Ujwal DISCOM Assurance Yojna (UDAY)

Government of India approved a new scheme – Ujwal DISCOM Assurance Yojna (UDAY) for financial turn around and revival of Power Distribution Companies (DISCOM) and importantly ensures a sustainable permanent solution to the problem. Under the scheme the State Government of Jharkhand provided a total sum of ₹ 6,136.37 crore as assistance under UDAY to the Distribution companies in the financial year 2015-16 of which a sum of ₹ 5,553.37 crore was raised by issuance of Non-SDL Bonds to the participating/lending bank, through the Reserve Bank of India while ₹583.00 crore was given from the Consolidated Fund of the State Government. The entire amount of ₹6,136.37 crore was provided to Jharkhand Bijli Vitran Nigam Limited (JBVNL) as loan. The

amount of loan was to be converted into Grant (75 per cent) and Equity (25 per cent) as per MoU signed between Ministry of Power, Government of India, Government of Jharkhand and JBVNL on 25th of September 2015. However, conversion of loan to Grant and Equity has not been done so far as is evident from the latest accounts of the Company.

(xviii) Incomplete project aged five years and more

The number of incomplete projects aged five years and more are 49 (Forty Nine) which is shown in **Annexure- G**. The escalation in estimated cost due to delay in completion of the project/ works have not been intimated / estimated by the State Government.

(xix) Lapsable and Non-Lapsable Fund

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

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

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

(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: -

Table for Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Paragraph no.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
3 (iv) (a)	Non-credit of interest under interest bearing Reserve Funds and Deposits	142.67	-	-	142.67
3 (iv) (c) (i)	Non contribution to Consolidated Sinking Fund	418.91	-	-	418.91
3 (iv) (c) (ii)	Non contribution to Guarantee Redemption Fund	3.04	-	-	3.04
Total (net) over statement/ under statement		564.62		564.62	

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

At present there are 33 (Thirty-three) (working-30/ Inactive-03) State Public Sector Undertakings (PSUs) the accounts of which were in arrears. The details of these PSUs are given in the table below: -

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

S. No.	Name of the PSUs	Account Received up to the Year	Audit Completed up to the Year	Accounts in Arrears
1	Jharkhand State Forest Development Corporation Ltd.	2016-17	2016-17	3
2	Jharkhand Hill Area Lift Irrigation Corporation Ltd.	2013-14	2013-14	6
3	Jharkhand Tourism Development Corporation Ltd.	2009-10	2009-10	10
4	Jharkhand State Mineral Development Corporation Ltd.	2015-16	2015-16	4
5	Jharkhand Industrial Infrastructure Development Corporation Ltd.	2018-19	2018-19	1
6	Jharkhand State Beverages Corporation Ltd.	2015-16	2015-16	4
7	Tenughat Vidyut Nigam Limited.	2014-15	2014-15	5
8	Jharkhand State Food & Civil Supply Corporation Ltd.	Pending Since 2010-2011	NIL	9
9	Jharkhand Minorities Finance Development Corporation Ltd.	2015-16	2015-16	4
10	Jharkhand Urja Sancharan Nigam Ltd.	2018-19	2018-19	1
11	Jharkhand Urja Utpadan Nigam Ltd.	2016-17	2016-17	3
12	Jharkhand Urja Vikas Nigam Ltd.	2014-15	2014-15	5
13	Jharkhand Medical & Health Infrastructure Procurement Development Corporation Ltd.	Pending Since inception 2013-14	NIL	6
14	Jharkhand State Building Construction Corporation Ltd.	2018-19	2018-19	1
15	Jharbihar Colliery Ltd. Inactive	2018-19	2018-19	1
16	Jharkhand State Agriculture Development Corporation Ltd.	2017-18	2017-18	2
17	Jharkhand Communication Network Ltd.	Pending since 2017-18	NIL	2

S. No.	Name of the PSUs	Account Received up to the Year	Audit Completed up to the Year	Accounts in Arrears
18	Jharkhand Plastic Park Ltd.	2018-19	2018-19	1
19	Adityapur Electronic manufacturing cluster Ltd.	Pending Since 2016-17	NIL	3
20	Jharkhand Police Housing Corporation Ltd.	2018-19	2018-19	1
21	Greater Ranchi Development Authority	2018-19	2018-19	1
22	Jharkhand Silk Textile & Handicraft Development Corporation Ltd.	2018-19	2018-19	1
23	Karnpura Energy Limited. Inactive	2018-19	2017-18	1
24	Patratu Energy Ltd. Inactive	2018-19	2018-19	1
25	Jharkhand Urban Infrastructure Development Company Ltd.	2017-18	2017-18	2
26	Jharkhand Bijli Vitran Nigam Ltd.	2017-18	2017-18	2
27	Jharkhand Urban Transport Corporation Ltd.	2017-18	2017-18	2
28	Jharkhand Railway Infrastructure Development Corporation Ltd.	2018-19	2018-19	1
29	Atal Bihari Innovation Lab	Pending since 2018-19	NIL	1
30	Jharkhand Film Development Corp. Ltd.	Pending since 2016-17	NIL	3
31	Ranchi Smart City Corporation Ltd.	Pending since 2016-17	NIL	3
32	Jharkhand State Electricity Regulatory Commission	2013-14	2013-14	6
33	Jharkhand Renewable Energy Development Agency	2001-02	NIL	18

During the year 2019-20, State Government released an amount of ₹ 76.70 crore to six PSUs (Loan ₹61.62 crore and Share Capital ₹15.08 crore)

(xxii) Adjustment of excess repayment against written off Central Loans

In terms of Government of India's decision on the recommendation of the Thirteenth Finance Commission, Ministry of Finance (Department of Expenditure) *vide* sanction order no. 13/2011-12 dated 29 February 2012 wrote off Central Loans outstanding as on 31 March 2010 under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the Ministries (other than Ministry of Finance). The balances limited to the current balance outstanding in the ledger of the Ministries was required to be repaid by the State Government. Repayment

of loan and interest, if any, made by the State after 31.03.2010 against these written-off loans was to be adjusted against the repayment of the loans due from the States against current loans from the Ministry of Finance (Department of Expenditure), Government of India. As on date State Government made excess repayment of ₹2.28 crore against principal and interest in favour of six Ministries (Ministry of Urban Development ₹89,387.00, Road and Highways ₹71,593.00, Ministry of Agriculture ₹1,48,60,746.00, Works and Housing ₹59,467.00, Power ₹28,862.00 and Water Resources ₹76,54,567.00, Total ₹2,27,64,622.00) which is still pending for adjustment with the Ministry of Finance, Government of India.

(xxiii) Expenditure on Ecology and Environment under MH 3435

The National Environment Policy (NEP) 2006 is intended to mainstream environmental concerns in all development activities. Protection and conservation of critical ecological systems and resources, minimisation of adverse environmental impacts etc., are the main objectives of the NEP.

The State Government had neither made any budget provision under the Major Head-3435-Ecology and Environment nor made any expenditure during the last three financial years ended 31 March 2020.

Annexure - A

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

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

A. Periodical Adjustments made by the Accountant General						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
1	Transfer of Central Share and State Share to State Disaster Response Fund	2245	Relief on account of Natural Calamities	8121	General and Other Reserve Funds	221.00
2	Reimbursement of expenditure from State Disaster Response Fund on account of Natural Calamities	8121	General and Other Reserve Funds	2245	Relief on account of Natural Calamities	214.10
3	Adjustment of interest accrued on General Provident Funds	2049	Interest Payments	8009	State Provident Funds	238.15
4	Transfer of amount in State Compensatory Afforestation Fund	2406	Forestry and Wildlife	8121	General and Other Reserve Funds	4,158.02
5	Reimbursement of expenditure from State Compensatory Afforestation Fund	8121	General and Other Reserve Funds	2406	Forestry and Wildlife	146.99

Annexure - A – contd.

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

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

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

Annexure - A – contd.

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

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

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

Annexure - A – contd.

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

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

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

Annexure - A – contd.

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

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount (₹ in crore)
		From		To		
23	Transferred to PL account of Municipalities/ Municipal Corporation	2217	Urban Development	8448	Deposits of Local Funds-109 Panchayat Bodies Funds	13.18
24	Transferred to PL account of Municipalities/ Municipal Corporation	2217	Urban Development	8448	Deposits of Local Funds-101 District Funds	10.29
25	Transferred to PL account of Municipalities/ Municipal Corporation	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposits of Local Funds-120 Other Funds	177.22
26	Transferred to PL account of Municipalities/ Municipal Corporation	2235	Social Security and Welfare	8448	Deposits of Local Funds-120 Other Funds	27.22
27	Transferred to PL account of Municipalities/ Municipal Corporation	2401	Crop Husbandry	8448	Deposits of Local Funds-120 Other Funds	46.00
28	Transferred to PL account of Municipalities/ Municipal Corporation	2402	Soil and Water Conservation	8448	Deposits of Local Funds-120 Other Funds	21.58
29	Transferred to PL account of Municipalities/ Municipal Corporation	2404	Dairy Development	8448	Deposits of Local Funds-120 Other Funds	64.55

Annexure - A – contd.

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

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount (₹ in crore)
		From		To		
30	Transferred to PL account of Municipalities/ Municipal Corporation	2415	Agricultural Research and Education	8448	Deposits of Local Funds-120 Other Funds	162.00
31	Transferred to PL account of Municipalities/ Municipal Corporation	2515	Other Rural Development Programmes	8448	Deposits of Local Funds-109 Panchayat Bodies Funds	33.19
32	Transferred to PL account of Municipalities/ Municipal Corporation	2515	Other Rural Development Programmes	8448	Deposits of Local Funds-101 District Funds	16.69
33	Transferred to PL account of Municipalities/ Municipal Corporation	2801	Power	8448	Deposits of Local Funds-107 State Electricity Boards Working Funds	2,489.24
34	Transferred to PL account of Municipalities/ Municipal Corporation	2810	New and Renewable Energy	8448	Deposits of Local Funds-120 Other Funds	199.99
35	Transferred to PL account of Municipalities/ Municipal Corporation	2851	Village and Small Industries	8448	Deposits of Local Funds-120 Other Funds	50.73
36	Transferred to PL account of Municipalities/ Municipal Corporation	2852	Industries	8448	Deposits of Local Funds-120 Other Funds	45.73

Annexure - A – contd.

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

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount (₹ in crore)
		From		To		
37	Transferred to PL account of Municipalities/ Municipal Corporation	3452	Tourism	8448	Deposits of Local Funds-120 Other Funds	25.55
38	Transferred to PL account of Municipalities/ Municipal Corporation	4055	Capital Outlay on Police	8448	Deposits of Local Funds-120 Other Funds	126.59
39	Transferred to PL account of Municipalities/ Municipal Corporation	4202	Capital Outlay on Education, Sports, Art and Culture	8448	Deposits of Local Funds-120 Other Funds	24.62
40	Transferred to PL account of Municipalities/ Municipal Corporation	4210	Capital Outlay on Medical and Public Health	8448	Deposits of Local Funds-120 Other Funds	223.72
41	Transferred to PL account of Municipalities/ Municipal Corporation	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposits of Local Funds-120 Other Funds	218.72
42	Transferred to PL account of Municipalities/ Municipal Corporation	4402	Capital Outlay on Soil and Water Conservation	8448	Deposits of Local Funds-120 Other Funds	28.40
43	Transferred to PL account of Municipalities/ Municipal Corporation	4402	Capital Outlay on Soil and Water Conservation	8448	Deposits of Local Funds-102 Municipal Funds	17.00

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 (₹ in crore)
		From		To		
44	Transferred to PL account of Muznicipalities/ Municipal Corporation	4425	Capital Outlay on Co-operation	8448	Deposits of Local Funds-120 Other Funds	14.92
45	Transferred to PL account of Municipalities/ Municipal Corporation	4702	Capital Outlay on Minor Irrigation	8448	Deposits of Local Funds-120 Other Funds	10.79
46	Transferred to PL account of Municipalities/ Municipal Corporation	5452	Capital Outlay on Tourism	8448	Deposits of Local Funds-120 Other Funds	59.75
47	Transferred to PL account of Municipalities/ Municipal Corporation	6217	Loans for Urban Development	8448	Deposits of Local Funds-102 Municipal Funds	22.99
					TOTAL	7,245.09

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

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Description	Detailed Head	Amount
2202	03	796	12	Proposed Law University under Directorate of Higher Education	0545	0.40
Total						0.40

Annexure – C
(Refer Para 2 (v) of Notes to Accounts)
Rush of Expenditure

(₹ in crore)

Sl. No.	Major Head	Expenditure during 2019-20	Expenditure in March 2020	<i>Per cent of expenditure</i>
1	3055	0.03	0.03	100.00
2	3604	1.22	1.22	100.00
3	4401	0.08	0.08	100.00
4	4885	4.00	4.00	100.00
5	5465	0.08	0.08	100.00
6	5452	44.46	43.73	98.36
7	4403	5.07	4.60	90.73
8	4250	17.88	12.25	68.51

Annexure - D

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

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

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total Expenditure	Per cent of amount booked under "800" over total Expenditure
1	4047	Capital Outlay on other Fiscal Services	42.66	62.79	67.94
2	4701	Capital Outlay on Medium Irrigation	386.99	749.34	51.64
3	2053	District Administration	65.00	395.67	16.43
		Total	494.65	1,207.8	

Note: During the year ₹526.35 crore has been booked under “Other Expenditure” in 7 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 (viii) of Notes to Accounts)

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

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total Receipts	Per cent of amount booked under "800" over total receipts
1	0801	Power	83.15	83.15	100.00
2	1054	Roads and Bridges	106.49	106.49	100.00
3	0702	Minor Irrigation	2.42	2.42	100.00
4	0220	Information and Publicity	0.01	0.01	100.00
5	0059	Public Works	5.76	5.78	99.74
6	0852	Industries	1.46	1.47	99.31
7	0701	Medium Irrigation	28.25	30.52	92.58
8	0215	Water Supply and Sanitation	9.12	11.89	76.67
9	1456	Civil Supplies	296.06	419.74	70.53
10	0070	Other Administrative Services	54.91	89.28	61.50
11	0210	Medical and Public Health	4.19	8.75	47.84
12	0071	Contributions and Recoveries towards Pension and Other Retirement benefits	2.76	5.99	46.15
13	0515	Other Rural Development Programmes	13.52	30.38	44.49
14	0041	Taxes on Vehicles	367.45	1128.98	32.55
15	0425	Co-operation	4.87	16.40	29.71
16	0406	Forestry and Wild Life	3.67	17.59	20.88
17	0056	Jails	0.55	2.87	19.30
18	0029	Land Revenue	64.51	337.98	19.09
19	0700	Major Irrigation	80.29	423.73	18.95
20	0049	Interest Receipts	38.85	309.51	12.55
21	0057	Supplies and Disposals	0.01	0.05	11.93
		Total	1,168.30	3,032.98	

Note: During the year ₹ 1,401.43 crore has been booked under “Other Receipts” in 46 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(xvi) of Notes to Accounts)
Suspense and Remittance Balances

(₹ in crore)

8658 – Suspense Accounts						
Name of the Minor Head	2017-2018		2018-2019		2019-2020	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 PAO Suspense	70.90	45.38	150.67	138.66	307.17	309.99
Net	Dr. 25.52		Dr. 12.01		Cr. 2.85	
102 Suspense Account (Civil)	196.54	17.27	28.67	23.33	34.22	26.72
Net	Dr. 179.27		Dr. 5.34		Dr. 7.50	
109 Reserve Bank Suspense (HQ)	(-) 0.76	(-) 0.27	(-) 0.82	0.22	(-) 0.13	(-) 0.27
Net	Dr. (-) 0.49		Dr. (-) 1.04		Cr. (-) 0.14	
110 Reserve Bank Suspense (Central Accounts Office)	0.00	0.51	0.00	0.00	0.00	62.09
Net	Cr. 0.51		0.00		Cr. 62.09	
112 Tax Deducted at Source	731.86	804.43	731.86	743.81	731.86	767.04
Net	Cr. 72.57		Cr. 11.95		Cr. 35.18	
123 All India Service Officers Group Insurance	1.01	0.09	1.18	0.12	1.37	0.19
Net	Dr. 0.92		Dr. 1.06		Dr. 1.18	
8782 – Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102 Public Works Remittances	26,822.84	26,889.20	37,102.27	37,220.48	47,673.35	47,785.76
Net	Cr. 66.36		Cr. 118.21		Cr. 112.41	
103 Forest Remittances	974.89	975.36	1,291.04	1,291.68	1,831.09	1,832.93
Net	Cr. 0.47		Cr. 0.64		Cr. 1.84	

Annexure - G
(Refer Para 3 (xviii) of Notes to Accounts)
Incomplete project aged five years and more

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10	11
1	Widening and Strengthening of Gamhariya-Dajiaghat (Ganjiaghat) - Govindpur road (Length:26.160 Km).	4,762.11	03.03.2014	2014	2015	92	23.53	4,605.71	821.34	NA
2	Widening and Strengthening of Kharsawan-Hurangda-Rajjama-Kanderkuti-(Rangamati) Rargaon Road from 0.00 Km to 29.407 Km.	4,971.54	25.03.2013	2013	2015	80	500.00	4,705.36	266.18	NA
3	Construction of High level RCC Bridge over SANJAY RIVER in 7th Km of SERAIKELLA - KHARSAWAN Road.	692.864	27.11.2012	2013	2014	90	0.00	736.93	482.19	NA
4	Construction of High Level Bridge over Jamunia Nala at 3.00 Km. of Bishnugarh Narki Road.	186.28	10.01.2013	2013	2014	87	26.44	176.75	9.53	NA

(₹ in Lakh)

Annexure - G - contd.

**(Refer Para 3 (xviii) of Notes to Accounts)
Incomplete project aged five years and more**

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
5	Widening & Strengthening of Road From Ranipur Chowk Via Gokulpur Dhangapara To Puchaibera Panem Road.	4,830.09	03.03.2014	2014	2016	97	0.00	4,338.22	491.87	NA
6	Widening and strengthening of Jamtara -Karmatarn-laharjori road from Km 0.00 to 29.175	9,014.47	26.12.2014	2014	2016	75	1,581.58	5,653.70	3,360.77	NA
7	Widening and strengthening of Dhotla more to nala from Km 0.00 to 19.950.	3,708.37	01.09.2014	2014	2016	91	393.47	2,965.86	742.50	NA
8	Widening and strengthening of Anguthia more to Babupur road from Km 0.00 to 19.880.	4,882.85	12.09.2014	2014	2016	83	1,095.10	3,119.44	1,763.41	NA
9	Widening & Strengthening of Kochedega- Ramrekha Dham road upto Chattisgarh Border.	6,735.98	15.05.2014	2014	2016	98	2,200.00	6,570.90	165.08	NA

(₹ in Lakh)

Annexure - G - contd.

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

Incomplete project aged five years and more

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
10	Reconstruction of Khunti - Bero Road from 0.00 to 44 Km	6,008.58	22.08.2013	2014	2016	70	576.60	3,901.51	2,107.08	NA
11	Widening and Strengthening of Sisai-Lapung-Dorma road in Km 0 to 43.400 Km	5,455.46	08.02.2012	2014	2016	87	1,155.71	4,563.05	892.40	NA
12	Reconstruction of Murhu - Tapkara - Torpa Road 0 to 27.07 Km	4,250.41	01.03.2013	2013	2015	94	250.00	3,475.12	775.28	NA
13	Construction of Sonahatu Jamudag road to Saryad via Satrudhandih road	277.41	04.01.2011	2011	2012	90	1.31	14.64	262.77	NA
14	Construction of Road from Bara Bandi to Gomiyadh.	279.91	13.12.2010	2012	2013	80	0.00	235.05	44.86	NA
15	Construction of Road from Bhorgadh to Humta via Jadeya Road.	113.61	03.02.2014	2014	2015	60	0.00	7.93	105.68	NA
16	Construction of Road from Jori- Kurkheta to Joldiha.	286.15	11.09.2009	2010	2011	30	0.00	53.27	232.88	NA

(₹ in Lakh)

Annexure - G - contd.

**(Refer Para 3 (xviii) of Notes to Accounts)
Incomplete project aged five years and more**

(₹ in Lakh)										
Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
DRINKING WATER & SANITATION DEPARTMENT										
17	Construction of Sunderpahari water supply scheme.	418.40	15.03.2013	2013	2015	90	101.30	324.93	93.47	NA
18	Construction of Suru Reservoir Scheme on Turn-Key Basis.	9,635.32	30.03.2011	2013	2017	45	0.58	5,301.40	4,333.92	NA
19	Command area survey of Kanchi irrigation project.	1,330.80	10.05.2011	2011	2011	95	0.00	163.34	1,167.46	NA
20	Construction of Spillway-cum-gate Punasi Reservoir Scheme.	4,303.94	10.06.2010	2010	2012	33	183.09	1,211.53	3,092.41	NA
21	Construction of 03 nos checkdam Bindasarjam nala, Dukri nala and Kurmunda nala.	113.01	25.05.2013	2014	2015	98	0.00	104.76	8.25	NA
22	Preparation of DPR for Construction of Potka Distributory its minors, water coases with all structure of Icha Right Main Canal.	227.57	19.05.2014	2014	2015	88	0.00	171.65	55.92	NA

Annexure - G - contd.

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

Incomplete project aged five years and more

(₹ in Lakh)

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
23	Residual work of App channel, Intake Structure, Tunnel, Cut & Cover, Desilting of Cut & Cover and earth filling of Cut & Cover of Konar Canal, Banaso.	5,460.75	07.06.2012	2013	2018	99	188.28	8,184.44	302.45	NA
24	Construction of residual EW lining and structures and its WC in or 26 Govindpur minor of Chandil Left Main Canal.	1,014.58	12.10.2010	2013	2015	86	8.53	1,045.97	183.32	NA
25	Construction of E/W, PCC, Lining WBM Road from Km.42.62 to 49.30 of Galudih Left Main Canal.	3,873.06	01.11.2014	2014	2019	82	0.00	3,339.53	752.21	NA
26	Construction of E/W PCC, Lining WBM Road from Km.49.30 to 56.00 of Galudih Left Main Canal.	4,677.3	01.10.2014	2014	2018	96	0.84	4,092.14	181.67	NA

Annexure - G - contd.

**(Refer Para 3 (xviii) of Notes to Accounts)
Incomplete project aged five years and more**

(₹ in Lakh)										
Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
27	Construction of Parallel Channel(PL-5) from Km 47.155 of Galudih Right Main Canal (from 0.000 to 6.92 Km	687.62	13.12.2006	2007	2015	98	0.00	681.35	6.27	NA
28	Construction of E/W lining of Angarpara Minor of PL-5 Of Galudih Right Main Canal.	1,005.50	19.02.2014	2014	2015	70	41.04	702.79	302.71	NA
29	Residual work of Barajuri Minor (OR-35) Ex. Km. 78.567 of Chandil Left Main Canal.	1,480.00	09.01.2007	2007	2015	00	0.00	0.03	1,479.97	NA
30	Construction of WBM Metal Service Road from 64.94 to Km. 94.20 of Chandil Left Main Canal.	8,40.39	21.05.2011	2011	2018	92	0.38	772.76	67.63	NA
31	Construction of E/W and P.C.C. Lining work from Km. 0.00 to Km. 27.180 of Kalikapur Distributory.	9,215.14	03.01.2014	2014	2016	62	772.87	5,671.12	3,544.02	NA

Annexure - G - contd.

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

Incomplete project aged five years and more

(₹ in Lakh)

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
32	Construction of E/W, lining, structure of Galudih Left Main Canal from Km 7.02 to 10.23.	6,393.92	21.01.2014	2014	2016	06	0.00	1,676.00	4,717.92	NA
33	Construction of E/W work, lining, structure of Galudih Left Main Canal from Km 18.36 to 23.40.	4,237.71	20.01.2014	2014	2016	08	0.00	635.97	3,601.74	NA
34	Construction of E/W, lining, structure of Galudih Left Main Canal from Km 23.40 to 29.36.	4,256.44	20.01.2014	2014	2016	08	0.00	597.02	3,659.42	NA
35	Earth work and lining work from k.m. 13.480 to km 17.220 of Kharkai Right Main Canal.	166.46	03.01.2014	2014	2016	70.55	548.85	1,081.73	451.49	NA
36	E/W and Lining work of Kapali Minor Ex from Satnala Dam.	980.00	16.12.2013	2013	2019	91	158.06	901.49	243.51	NA
37	E/W and Lining work of Gouri Minor Ex from Kapali Minor.	880.46	16.12.2013	2013	2019	57	10.00	408.25	472.21	NA

Annexure - G - contd.

**(Refer Para 3 (xviii) of Notes to Accounts)
Incomplete project aged five years and more**

(₹ in Lakh)										
Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
38	Preparation of DPR of Kanhar barrage project.	995.3	22-05-2014	2014	2015	97	0.00	968.39	26.91	NA
39	Construction of Earth Work and Lining Work of Rajnagar Distributory of Icha Right Main Canal.	1,115.18	20.02.2014	2014	2016	93	0.75	1,063.68	51.50	NA
40	Construction of fall cum SLR Bridge of Rajnagar Distributory of Icha Right Main Canal.	253.97	20.02.2014	2014	2015	86	0.00	242.76	11.21	NA
41	Construction of control room manufacturing, fabrication, erection, testing and commissioning of Batane dam barrage gate.	828.74	11.03.2011	2011	2012	57	0.00	474.77	353.97	NA
42	Construction of bridge over river Kharkai between Asangi to Itagarh road under Gamharria Block.	746.80	16.05.2012	2013	2015	85	12.37	591.37	155.43	NA
43	Construction of high level bridge at Tilhatoli to Rangari path and Baridih to khubsuta path.	783.83	04.04.2011	2011	2013	77	0.00	539.12	244.71	NA

Annexure - G - contd.

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

Incomplete project aged five years and more

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
44	Construction of Bridge over Lava River at Tigra-Nimdh Path Block of Gumla Dist. (102.70M).	337.00	25.03.2013	2014	2015	85	0.00	254.38	82.62	NA
45	Construction of Bridge over Shila river between kurwa and jogidih in Block masaliya, Dumka District.	291.20	19.02.2014	2014	2015	99	0.00	298.17	0.00	NA
46	Construction of Bridge over river between Bhogatandih and Patoshimal in District - Dumka.	250.20	05.02.2014	2014	2016	99	0.00	232.55	17.65	NA
47	Construction of Block Building-cum- BDO/ CO Residence and staff Quarters at Shikaripara in Dumka District.	541.87	29.05.2012	2013	2015	99	0.00	0.00	541.87	NA
48	Construction of High Level Bridge between Kurwa and Jogidih in Baskidih Gram Panchyat under block Masalia of Dist-Dumka.	291.20	19.02.2014	2014	2015	99	0.00	0.00	291.20	NA

(₹ in Lakh)

Annexure - G - conclud.

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

Incomplete project aged five years and more

(₹ in Lakh)

Sl. No	Name of the Project/Works	Estimated Cost of work	Date of Sanction	Year of Commencement of Work	Target year of Completion	Physical Progress of Works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the Year	Pending Payment	Revised cost, if any/ date of revision
49	Construction of bridge on Tripatiya River between Balcoghat and Paraghat in Pakur District.	355.25	17.04.2013	2014	2016	92	0.00	271.8	83.45	NA

Note: Information provided by the authorities of the State Government.

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