



**Accounts at a Glance  
for the year 2019-20**

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**Principal Accountant General  
Jharkhand,  
(Accounts and Entitlement)**



**GOVERNMENT OF JHARKHAND**

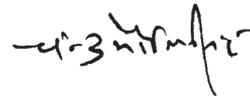


## Preface

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

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

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



**(Chandra Mauli Singh)**

Pr. Accountant General (A&E)

Place : Ranchi

Date : 09 March, 2021

# Our Vision, Mission and Core Values

## VISION

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

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

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

## MISSION

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

## CORE VALUES

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

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

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# Chapter I

## Overview

### 1.1 Introduction

The Principal Accountant General (Accounts and Entitlements), Jharkhand collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Jharkhand. The compilation is done from the initial accounts rendered by the District Treasuries, Public Works Divisions, Irrigation & Public Health Divisions, Forest Divisions, accounts rendered by the other states/ accounting offices and advices of Reserve Bank of India. Every month a Monthly Civil Accounts is presented by the office of the Principal Accountant General (A&E) to the Government of Jharkhand. The office of the Principal Accountant General (A&E) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Annual Finance Accounts and the Appropriation Accounts are placed before the State Legislature after audit by the Accountant General (Audit), Jharkhand and certification by the Comptroller and Auditor General of India.

## 1.2 Structure of Government Accounts

### 1.2.1 Government Accounts are kept in three parts:

#### Structure of Government Accounts :

##### ● **Part 1** **CONSOLIDATED FUND**

All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.

The Contingency Fund is in nature of an imprest, intended to meet unforeseen expenditure, pending authorisation by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Jharkhand is ₹ 500.00 crore.

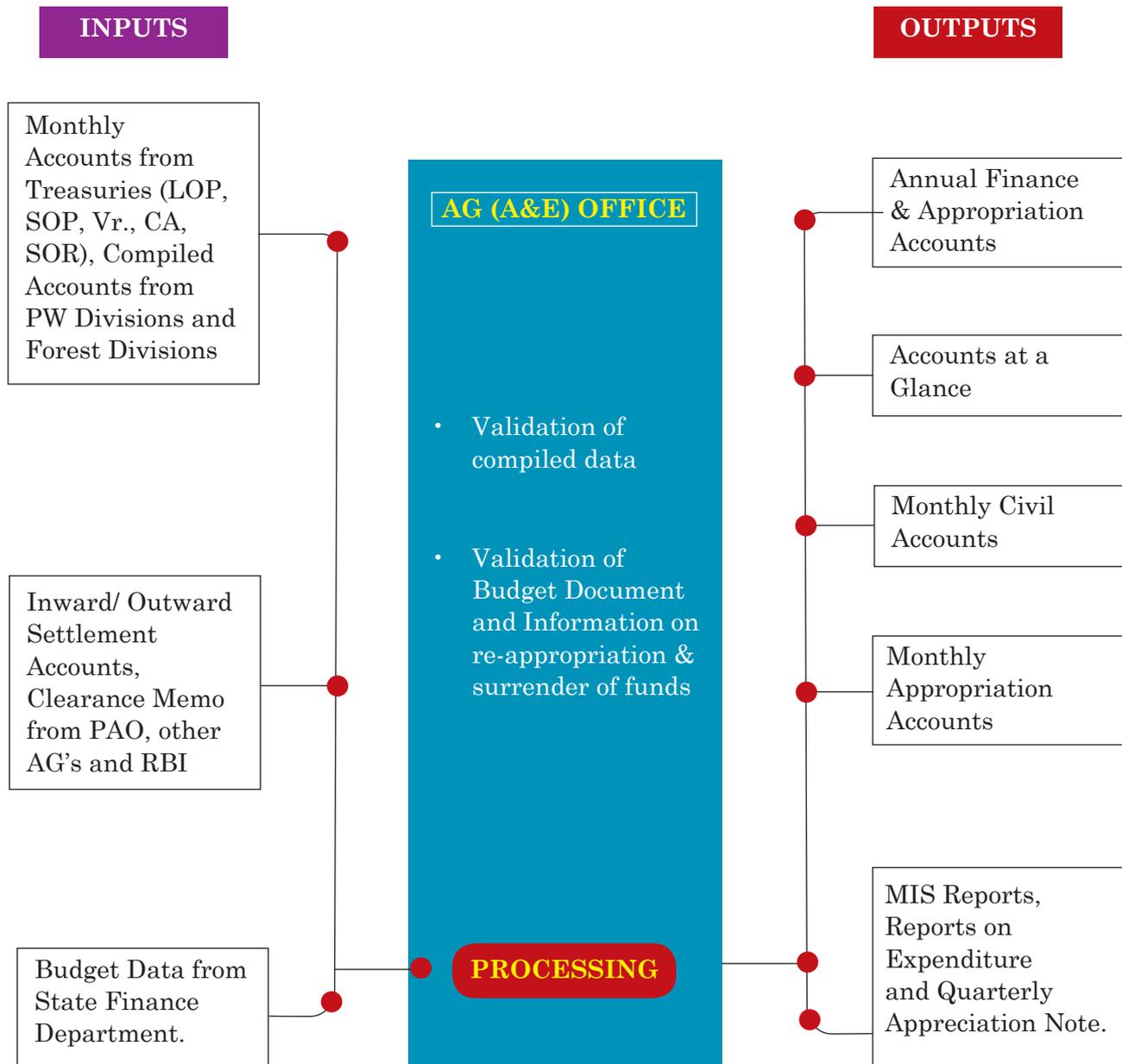
##### **Part 2** **CONTINGENCY FUND** ●

##### ● **Part 3** **PUBLIC ACCOUNT**

All public moneys received, other than those created to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee. The Public Account comprises: repayable like Small Savings and Provident Funds, Reserve Fund, Deposits and Advances, Suspense and Miscellaneous transaction (adjusting entries pending booking to final heads of account), Remittances between accounting entities, and Cash Balance.

## 1.2.2 Compilation of Accounts

### Flow diagram for Accounts Compilation :



## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

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

Receipts and Disbursements of the Government of Jharkhand as depicted in the Finance Accounts 2019-20 are given below.

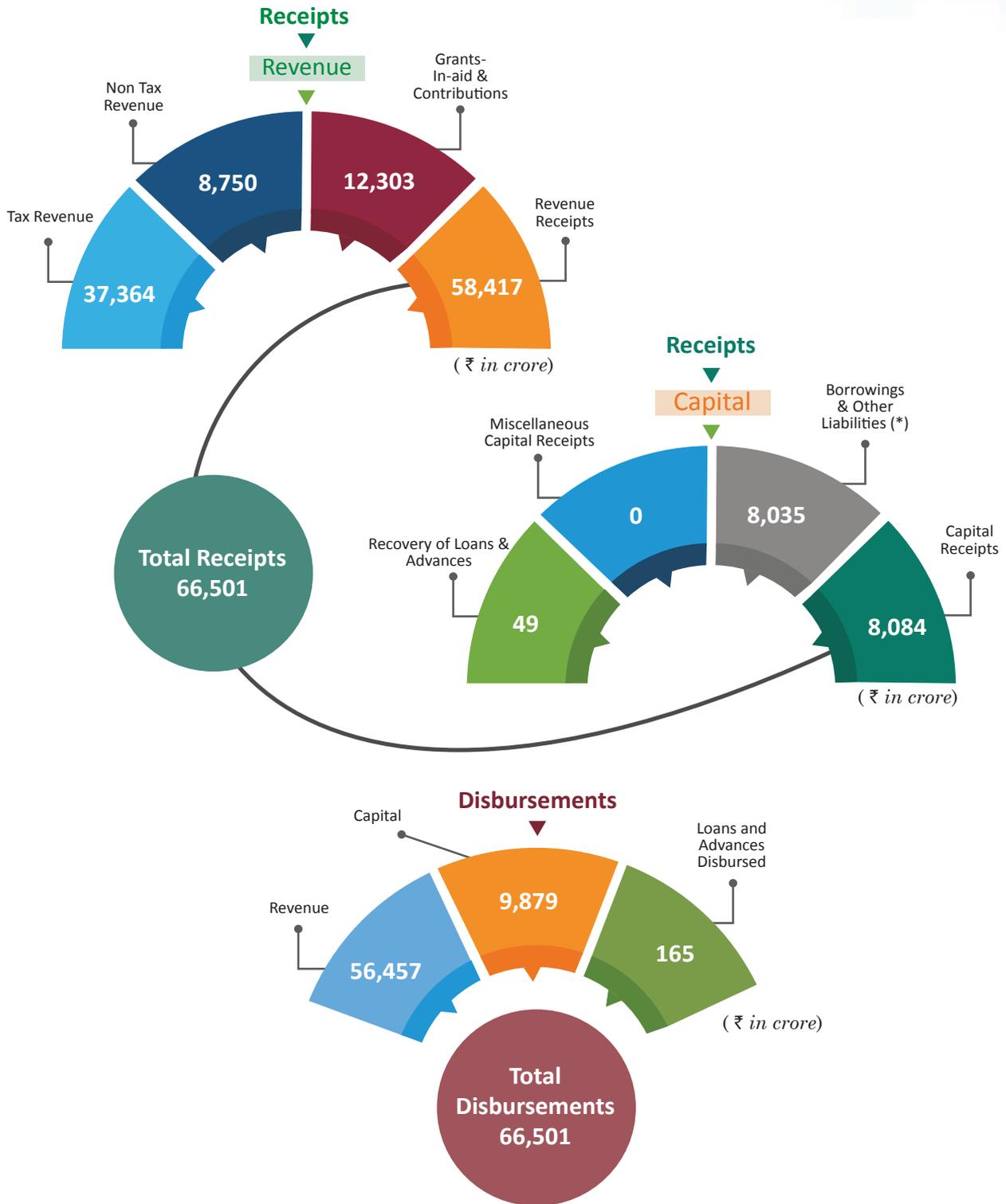
### Receipts and Disbursements in year 2019-20

(₹ in crore)

Receipt	<b>Total Receipts</b>		<b>66,501</b>
	Revenue	Tax Revenue	37,364
		Non Tax Revenue	8,750
		Grants-in-aid & Contributions	12,303
		<b>Revenue Receipts</b>	<b>58,417</b>
	Capital	Recovery of Loans and Advances	49
		Borrowings and other Liabilities (*)	8,035
		Miscellaneous Capital Receipts	0
<b>Capital Receipts</b>		<b>8,084</b>	
Disbursements	<b>Total Disbursements</b>		<b>66,501</b>
	Revenue	56,457	
	Capital	9,879	
	Loans and Advance	165	

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

## Receipts and Disbursements in year 2019-20



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

In addition to the expenditure approved for the year by the Jharkhand Legislature, Government of India transfers substantial funds directly to State Implementing Agencies / Non-Government Organization (NGOs) in the State for various schemes and programmes. Such transfers (amounting to ₹ 236 crore in this year) are not reflected in the accounts of the State Government, but have been shown at Appendix VI of Volume II of the Finance Accounts.

### **1.3.2 Appropriation Accounts**

Under the Constitution, no expenditure can be incurred by the Government except with authorisation of the Legislature. Barring certain expenditure specified in the Constitution as 'Charged' on the Consolidated Fund which can be incurred without vote of the Legislature, all other expenditure requires to be 'Voted'. The Budget of the Jharkhand has 05 Charged Appropriations, 54 Voted Grants and 01 Voted and Charged mixed Grant. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure compiled with the appropriation authorised by the Legislature through the Appropriation Act of each year.

### **1.3.3 Efficiency on Budget Preparation**

At the end of the year, the actual expenditure of the Government of Jharkhand against the budget approved by the Legislature, showed a net saving of ₹ 23,985 crore (25 *per cent* of estimates) and overestimation of ₹ 234 crore (39 *per cent* of estimates) on reduction of expenditure. Certain grants, like those relating to showed substantial savings.

## **1.4 Sources and Application of Funds**

### **1.4.1 Ways and Means Advances**

Ways and Means Advances (WMA) are taken from the Reserve Bank of India (RBI) to make good the deficiency in the minimum cash balance which the State Government is required to maintain with the RBI. During 2019-20, the Government of Jharkhand has taken ordinary Ways and Means Advances for 16 days.

### **1.4.2 Overdraft from the Reserve Bank of India**

Overdraft is taken from the Reserve Bank of India (RBI) while the limit of minimum cash balances falls below i.e. ₹ 0.45 crore, even after taking Ways and Means Advances which is required to be maintained with the RBI. During the year 2019-20 there was no overdraft of the state.

### **1.4.3 Fund flow statement**

The State had a Revenue Surplus of ₹ 1,961 crore and a Fiscal Deficit of ₹ 8,035 crore as on 31 March 2020. The Fiscal deficit was met from net of Public debt (₹ 5,362 crore), increase in Public Account (₹ 2,430 crore) and decrease in net of opening and closing cash balance (₹ 242 crore). Around 41 *per cent* of the Revenue Receipts (₹ 58,417 crore) of the State Government was spent on Committed Expenditure like Salaries (₹ 12,832 crore), Interest Payments (₹ 5,308 crore) and Pensions (₹ 6,005 crore).

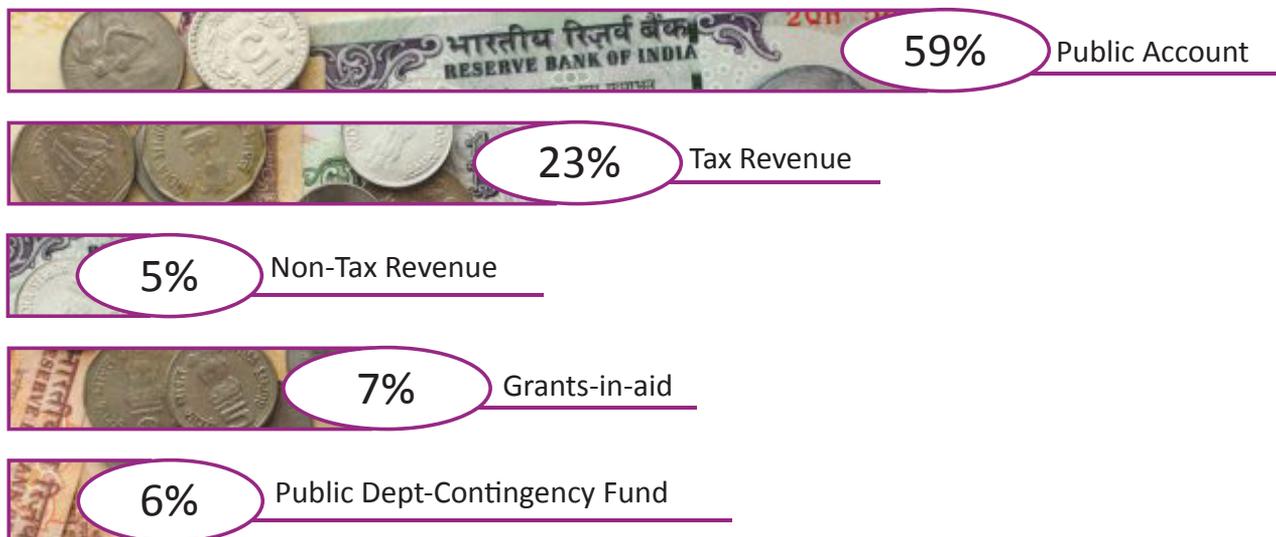
## Sources and Application of Funds

(₹ in crore)

	PARTICULAR	AMOUNT
SOURCES	Opening Cash Balance as on 01.04.2019	188
	Revenue Receipts	58,417
	Miscellaneous Capital Receipts	0
	Recovery of Loans & Advances	49
	Public Debt	9,593
	Small Savings Provident Fund etc.	1,175
	Reserves Fund & Sinking Funds	4,379
	Deposits Received	15,833
	Civil Advances Repaid	490
	Suspense Account	63,929
	Remittances	11,107
	<b>TOTAL</b>	<b>1,65,160</b>
	APPLICATION	Revenue Expenditure
Capital Expenditure		9,879
Loans Given		165
Repayment of Public Debt		4,231
Small Savings Provident Fund etc.		1,170
Reserves Fund & Sinking Funds		361
Deposits Repaid		14,595
Civil Advances Given		490
Suspense Account		66,743
Remittances		11,123
Closing Cash Balance as on 31.03.2020		(-) 54
<b>TOTAL</b>		<b>1,65,160</b>

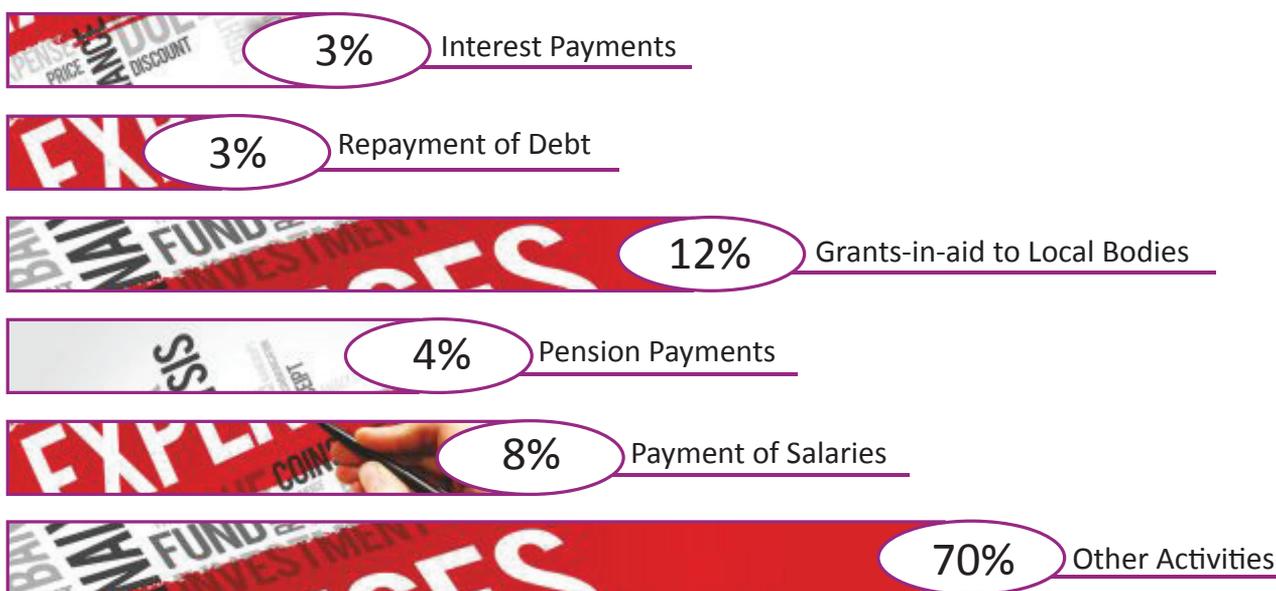
### 1.4.4 Where the Rupee came from

#### Actual Receipts



### 1.4.5 Where the Rupee went

#### Actual Expenditure



## 1.5 Financial highlights of year 2019-20

(₹ in crore)

Sl. No.		Budget Estimate 2019-20	Actuals 2019-20	Percentage of Actuals to B.E	Percentage of Actuals to GSDP(#)
1.	Tax Revenue (@)	49,850	37,364	75	11
2.	Non-Tax Revenue	10,674	8,750	82	3
3.	Grants-in-aid and Contributions	13,834	12,303	89	3
4.	<b>Revenue Receipts (1+2+3)</b>	<b>74,358</b>	<b>58,417</b>	<b>79</b>	<b>17</b>
5.	Miscellaneous Capital Receipt	--	0	--	0
6.	Recovery of Loans and Advances	71	49	69	0
7.	Borrowings and other Liabilities (A)	11,000	8,035	73	2
8.	<b>Capital Receipts (5+6+7)</b>	<b>11,071</b>	<b>8,084</b>	<b>73</b>	<b>2</b>
9.	<b>Total Receipts (4+8)</b>	<b>85,429</b>	<b>66,501</b>	<b>78</b>	<b>19</b>
10.	Establishment Expenditure (*)	29,186	28,929	99	8
11.	EST. Exp. on Revenue Account	29,146	28,830	99	8
12.	EST. Exp. on interest payments out of 10	5,467	5,308	97	2
13.	EST. Exp. on Capital Account	40	99	248	0
14.	Scheme Expenditure (*)	50,493	37,572	74	11
15.	Scheme Expenditure on Revenue Account	36,657	27,627	75	8
16.	Scheme Expenditure on Capital Account	13,836	9,945	72	3
17.	<b>Total Expenditure (10+14)</b>	<b>79,679</b>	<b>66,501</b>	<b>83</b>	<b>19</b>
18.	<b>Revenue Expenditure (11+15)</b>	<b>65,803</b>	<b>56,457</b>	<b>86</b>	<b>16</b>
19.	<b>Capital Expenditure (13+16) (\$)</b>	<b>13,876</b>	<b>10,044</b>	<b>72</b>	<b>3</b>
20.	<b>Revenue Surplus (4-18)</b>	<b>8,555</b>	<b>1,960</b>	<b>23</b>	<b>1</b>
21.	<b>Fiscal Deficit (4+5+6-17)</b>	<b>5,250</b>	<b>8,035</b>	<b>153</b>	<b>2</b>

(@) Includes State's share of Union Taxes of ₹ 29,000 crore and ₹ 20,593 crore respectively in BE and Actuals.

(#) GSDP figure of ₹ 3,43,126 crore for the year 2019-20 adopted as per figure of Ministry of Statistics and Programme Implementation.

(\$) Expenditure on Capital Account includes Capital Expenditure (₹ 9,879 crore) and Loans and Advances disbursed (₹ 165 crore).

(\*) Under the Capital Section, expenditure includes ₹ 52 crore under Establishment and ₹ 113 crore under State Scheme which pertains to Loans and Advances.

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

During the year 2019-20 revenue surplus of ₹ 1,960 crore (₹ 5,521 crore Surplus in 2018-19) and fiscal deficit of ₹ 8,035 crore (₹ 6,629 crore deficit in 2018-19) represent 1 *per cent* and 2 *per cent* of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 12 *per cent* of total expenditure.

### What do the Deficits and Surpluses indicate

#### **DEFICIT**

Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.

Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.

#### **REVENUE DEFICIT/ SURPLUS**

#### **FISCAL DEFICIT/ SURPLUS**

DEFICIT/ SURPLUS Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

## 1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The Government of Jharkhand has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2007. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2019-20 against fiscal targets laid down in the Act and rules framed there under, were as follows: -

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Deficit	1,960 (surplus)	§	Achieved during the year
2	Fiscal Deficit	8,035	3 per cent or loss	2.34 (achieved)
3	Debt and other obligation	94,407		
4	Outstanding Guarantees	607		

\* Source: GSDP figures (₹ 3,43,126 crore) is taken from Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand for 2019-20.

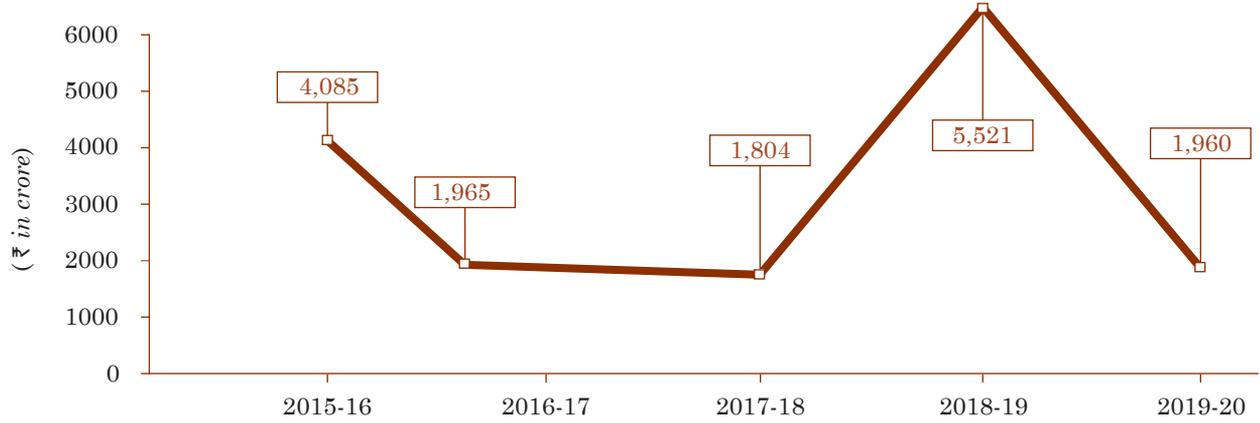
§ Reducing the Revenue Deficit to zero w.e.f. 2011-12.

The State Government had made disclosures to the Legislature required under the Jharkhand Fiscal Responsibility and Budget management Rules, 2005.

The State Government had Revenue Surplus of ₹ 5,521 crore in 2018-19 and ₹ 1,960 crore during 2019-20. There is however, a difference of opinion between the State Government and Government of India on the calculation of the percentage of Fiscal Deficit to Gross Domestic Product (GDP). However, according to the State Government estimation, the ratio of Fiscal Deficit to GSDP ranged between 4.76 per cent and 2.31 per cent during 2015-20.

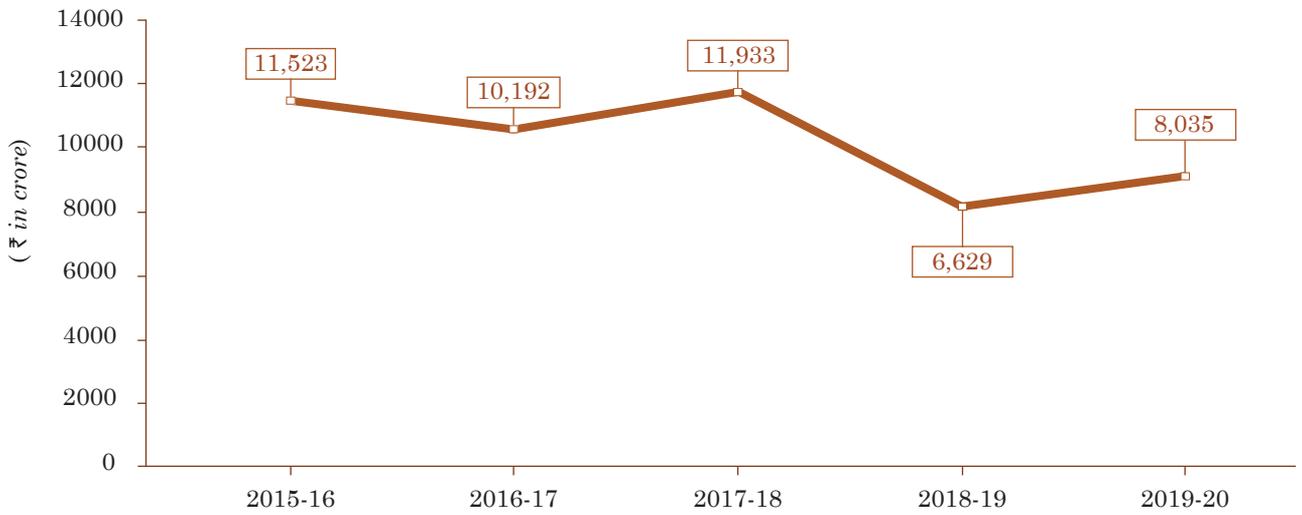
### 1.6.1 Trend of Revenue Deficit / Surplus

#### Trend of Revenue Deficit/Surplus



### 1.6.2 Trend of Fiscal Deficit

#### Trends of Fiscal Deficit

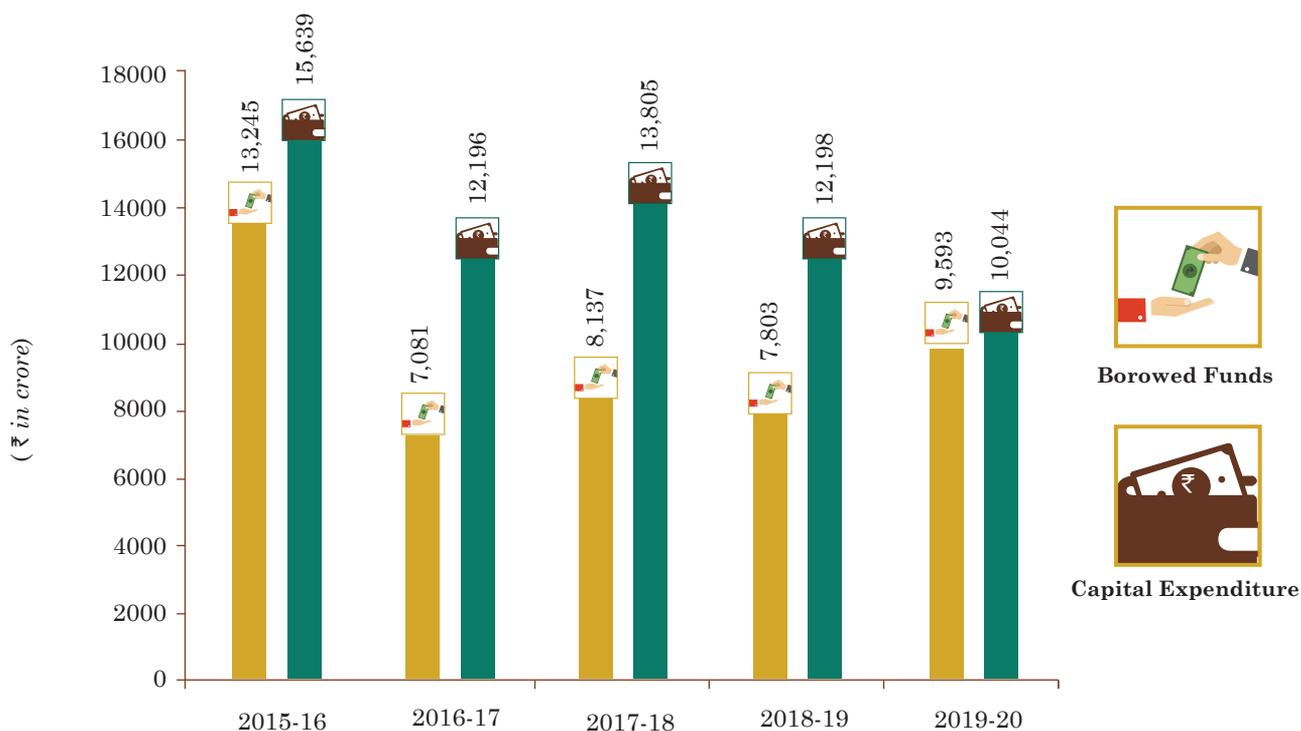


### 1.6.3 Proportion of Borrowed funds spent on Capital expenditure

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
2015-16	13,245	15,639
2016-17	7,081	12,196
2017-18	8,137	13,805
2018-19	7,803	12,198
2019-20	9,593	10,044

#### Borrowed funds and Capital Expenditure



The governments usually run on fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus it is desirable to fully utilise borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 96 per cent of the borrowings of the current year (₹ 9,593 crore) on capital expenditure (₹ 10,044 crore).

## Chapter II Receipts

### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2019-20 was ₹ 66,501 crore.

### 2.2 Revenue Receipts

The Revenue Receipts of the government comprise three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

#### TAX REVENUE

Comprises of taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.

Includes Interest receipts, dividends, profits, departmental receipts etc.

#### NON-TAX REVENUE

#### GRANTS -IN-AID

Grants-in-aid represent central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelised through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc.

## Revenue Receipts



**Tax Revenue**



**Non-Tax Revenue**



**Grants-in-aid and Contributions**

### 2.2.1 Revenue Receipts Components (2019-20)

Components		Actuals	Per cent to Revenue Receipt
<b>A.</b>	<b>Tax Revenue</b>	<b>37,364</b>	<b>64</b>
	Goods & Service Tax	14,261	24
	Taxes on Income & Expenditure	12,607	22
	Taxes on Property & Capital Transactions	899	2
	Taxes on Commodities & Services Other than Goods and Services Tax	9,597	16
<b>B.</b>	<b>Non-Tax Revenue</b>	<b>8,750</b>	<b>15</b>
	Interest Receipts, Dividends and Profits	310	1
	General Services	282	0
	Social Services	1,268	2
	Economic Services	6,890	12
<b>C.</b>	<b>Grants-in-aid &amp; Contribution</b>	<b>12,303</b>	<b>21</b>
<b>Total – Revenue Receipts</b>		<b>58,417</b>	<b>100</b>

### 2.2.2 Trend of Revenue Receipts

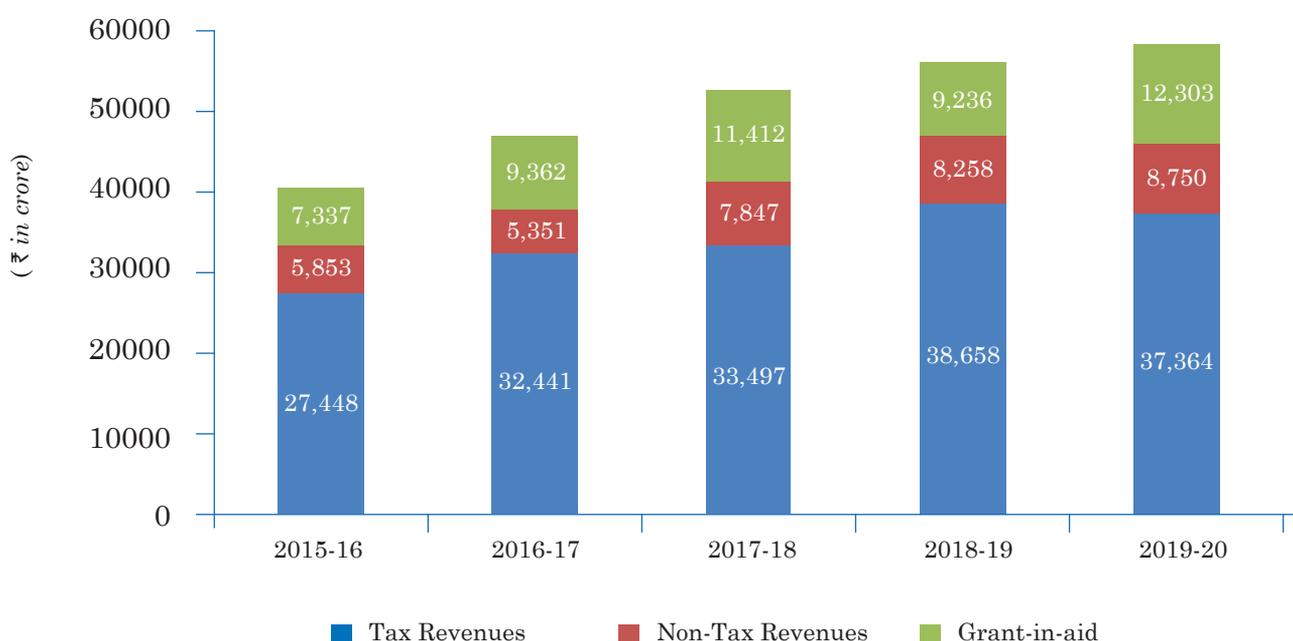
	2015-16	2016-17	2017-18	2018-19	2019-20
Tax Revenue	27,448 (11)	32,441 (13)	33,497 (13)	38,658 (13)	37,364 (11)
Non-Tax Revenue	5,853 (2)	5,351 (2)	7,847 (3)	8,258 (3)	8,750 (3)
Grants-in-aid	7,337 (3)	9,262 (4)	11,412 (4)	9,236 (3)	12,303 (4)
<b>Total Revenue Receipts</b>	<b>40,638 (16)</b>	<b>47,054 (19)</b>	<b>52,756 (21)</b>	<b>56,152 (20)</b>	<b>58,417 (17)</b>
<b>GSDP</b>	<b>2,41,955</b>	<b>2,53,536</b>	<b>2,55,271</b>	<b>2,86,598</b>	<b>3,43,126*</b>

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product)

\*GSDP figure of ₹ 3,42,126 crore adopted as the figure was provided from Ministry of Statistics and Programme Implementation.

During 2019-20, growth in revenue collection was 4 per cent in respect of 2018-19, while GSDP growth was 20 per cent between 2018-19 and 2019-20. Tax Revenues decreased by 3 per cent and Non-tax Revenue was increased by 6 per cent. Significant collection was made under Corporation Tax (₹ 7,021 crore), Non-ferrous Mining and Metallurgical Industries (₹ 5,461 crore), Taxes on Sales, Trade etc (₹ 3,996 crore), Taxes on Income other than Corporation Tax (₹ 5,502 crore), State Goods and Service Tax (₹ 8,418 crore), Union Excise Duty (₹ 908 crore), and State Excise (₹ 2,009 crore) showed a high trend.

### Trend of components of Revenue Receipts



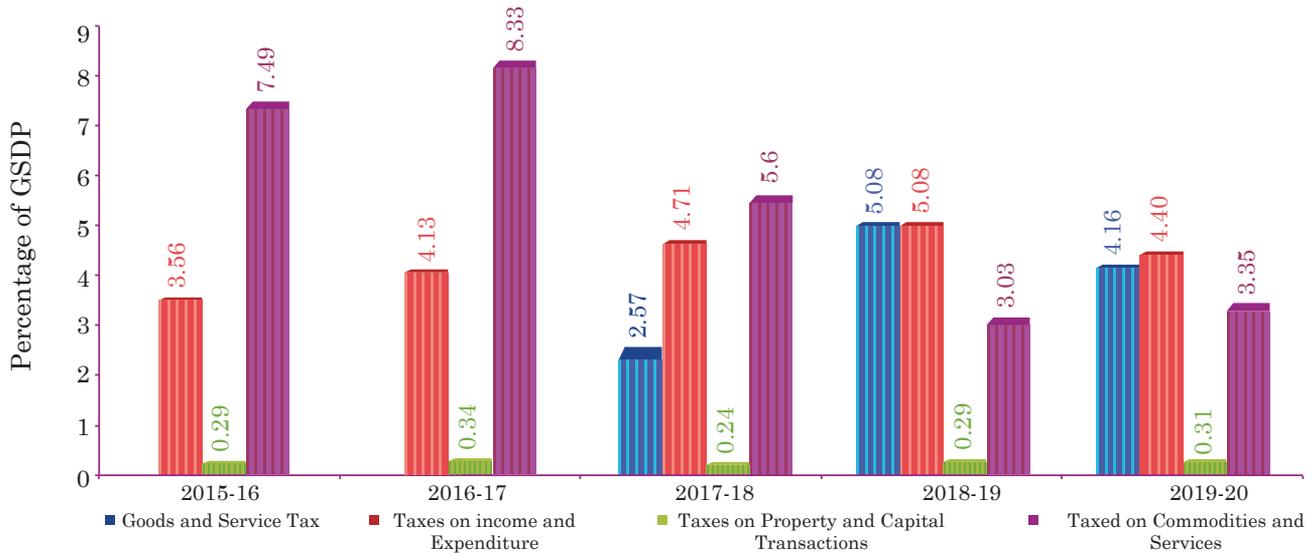
### 2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2015-16	2016-17	2017-18	2018-19	2019-20
Goods and Service Tax	--	--	6,558	14,572	14,261
Taxes on Income and Expenditure	8,617	10,466	12,016	14,558	12,607
Taxes on Property and Capital Transactions	697	861	625	843	899
Taxes on Commodities and Services	18,134	21,114	14,298	8,685	9,597
<b>Total Tax Revenues</b>	<b>27,448</b>	<b>32,441</b>	<b>33,497</b>	<b>38,658</b>	<b>37,364</b>

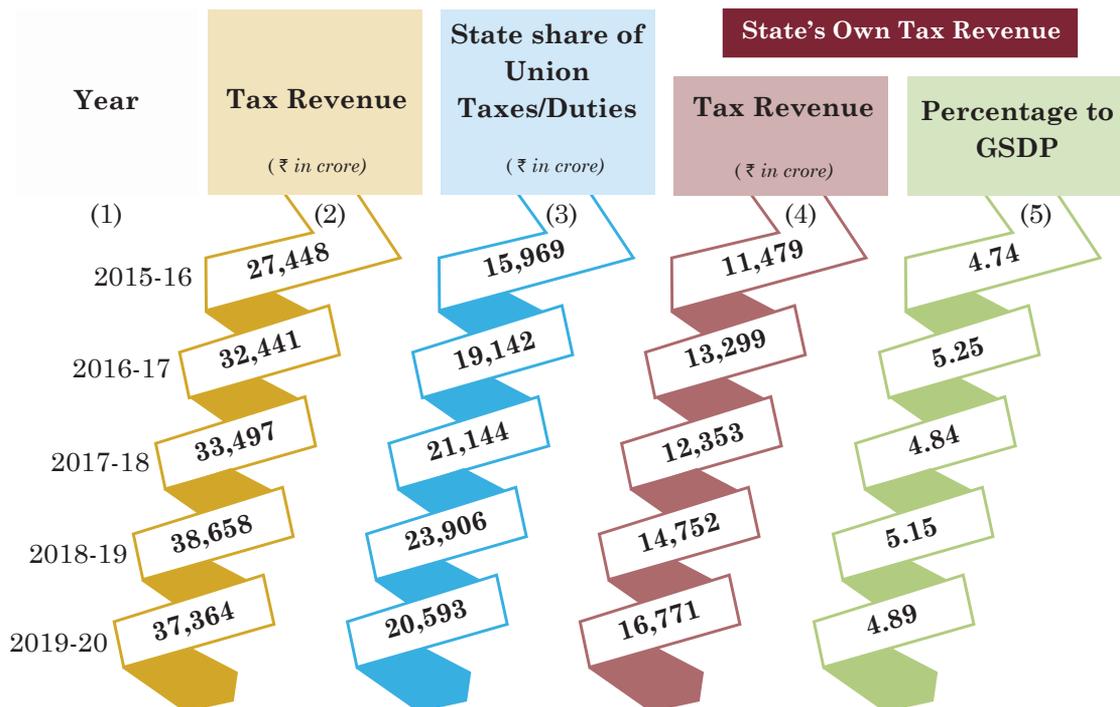
The increase in total tax revenue during 2019-20 was mainly attributable to allocation of State share from Government of India and higher collection under Corporation Tax ( ₹ 7,021 crore), Taxes on Sales, Trade etc. ( ₹ 3,996 crore) Taxes on Income other than Corporation Tax ( ₹ 5,502 crore), State Goods and Service Tax ( ₹ 8,418 crore), Union Excise Duties ( ₹ 908 crore), Customs ( ₹ 1,305 crore).

### Trend of Major Taxes in Proportion to GSDP



### 2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes.



Following table depicts the comparative position amount tax revenue received from the two sources over a period of five years:

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
State's own Tax collection	11,479	13,299	12,353	14,752	16,771
Devolution of Union Taxes	15,969	19,142	21,144	23,906	20,593
<b>Total Tax Revenue</b>	<b>27,448</b>	<b>32,441</b>	<b>33,497</b>	<b>38,658</b>	<b>37,364</b>
Percentage of State's own tax to total tax revenue	42	41	37	38	45

The proportion of State's own tax collection in overall tax revenue has shown a decreasing trend since 2015-16. The share of tax revenue increased to 03 per cent as compared to 2015-16.

### 2.3.2 Trend in state's own Tax collection over the past five years

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Taxes on Sales, Trade etc.	8,999	10,549	5,715	3,475	3,996
State Goods and Service Tax	-	-	4,124	8,201	8,418
State Excise	912	962	841	1,083	2,009
Taxes on Vehicles	633	682	778	864	1,129
Stamp and Registration fees	532	607	469	451	560
Taxes and Duties on electricity	126	152	184	209	236
Land Revenue	164	240	156	389	338
Taxes on Goods and Passengers	0.17	0.01	0.00	0.00	0.00
Other Taxes	112.83	106.99	86	80	85
<b>Total State's own Taxes</b>	<b>11,479</b>	<b>13,299</b>	<b>12,353</b>	<b>14,752</b>	<b>16,771</b>

## 2.4 Efficiency of Tax Collection

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
<b>1. Taxes on Sales, Trade etc.</b>					
Revenue Collection	8,999	10,549	5,715	3,475	3,996
Expenditure on Collection	48	49	63	83	80
Efficiency of tax collection (in per cent)	0.53	0.46	1.10	2.38	2.00
<b>2. State Excise</b>					
Revenue Collection	912	962	841	1,083	2,009
Expenditure on Collection	19	17	20	22	31
Efficiency of tax collection (in per cent)	2.08	1.77	2.38	2.03	1.54
<b>3. Taxes on Vehicles, Goods and Passengers</b>					
Revenue Collection	633	682	778	864	1,129
Expenditure on Collection	7	7	7	8	7
Efficiency of tax collection (in per cent)	1.11	1.03	0.90	0.93	0.62
<b>4. Stamp and Registration Fee</b>					
Revenue Collection	532	607	469	451	560
Expenditure on Collection	17	20	17	22	25
Efficiency of tax collection (in per cent)	3.20	3.29	3.63	4.88	4.46

The expenditure on collection of Stamps & Registration Fee was very high as compared to other taxes.

## 2.5 Trend in State's share of Union Taxes over the past five years

(₹ in crore)

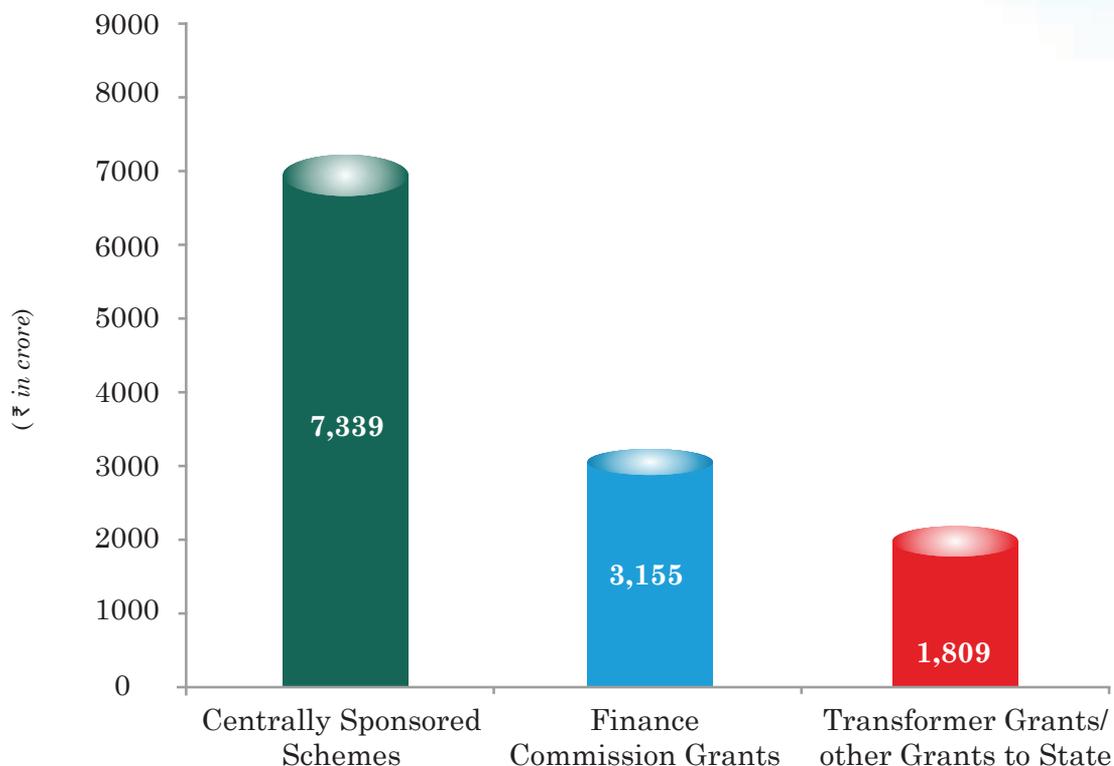
Description	2015-16	2016-17	2017-18	2018-19	2019-20
Corporation Tax	5,031	6,135	6,475	8,313	7,021
Taxes on Income other than Corporation Tax	3,503	4,264	5,467	6,122	5,502
Taxes on Wealth	1	14	(-)0.19	3.05	0.32
Customs	2,551	2,639	2,134	1,694	1,305
Union Excise Duties	2,117	3,013	2,230	1,126	908
Service Tax	2,755	3,077	2,404	220	0.00
Integrated Goods and Service Tax	---	---	2,134	471	0.00
Central Goods and Service Tax	---	---	299	5,900	5,844
Other Taxes and Duties on Commodities and Services	10	(*)	(-)0.01	12.34	13.04
<b>State Share of Union Taxes</b>	<b>15,968</b>	<b>19,142</b>	<b>21,143</b>	<b>23,906</b>	<b>20,593</b>
<b>Total Tax Revenue</b>	<b>27,448</b>	<b>32,441</b>	<b>33,497</b>	<b>38,658</b>	<b>37,364</b>
Percentage of Union Taxes to Total Tax Revenue	58	59	63	62	55

(\*) There is an amount of ₹ 7,000 only.

## 2.6 Grants-in-aid

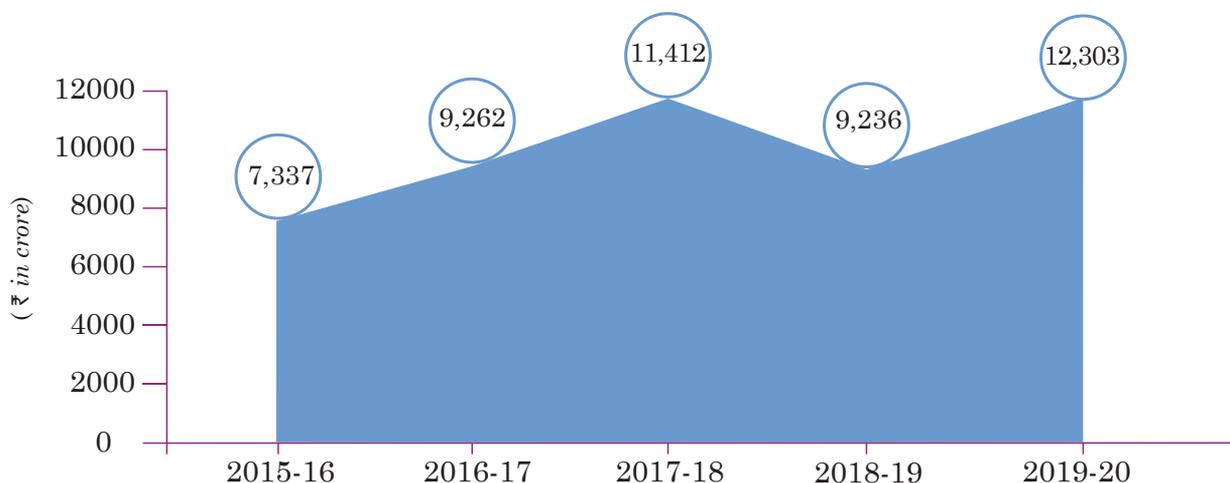
Grants-in-aid represent assistance from the Government of India and comprise, grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the planning commission and Non-Plan Grants recommended by the Finance Commission. Total Receipts during 2019-20 under Grants-in-aid were ₹ 12,303 crore as shown below:

## Grants-in-aid



Release of Grants to the State Government from Government of India under Non-Plan has been dispensed with from 2017-18. The share of Grants for Schemes (Centrally Sponsored Schemes, Finance Commission Grants & other transfer/Grants to States) increased to 26 per cent in 2016-17, 56 per cent in 2017-18, 26 per cent in 2018-19 & 68 per cent in 2019-20 as compared to Grants-in-aid received during 2015-16. As against a Budget Estimate of ₹ 13,834 crore of Grants-in-aid, the State Government has actually received ₹ 12,303 crore of Grants-in-aid (89 per cent of Budget Estimate).

## Trend of Grants-in-aid

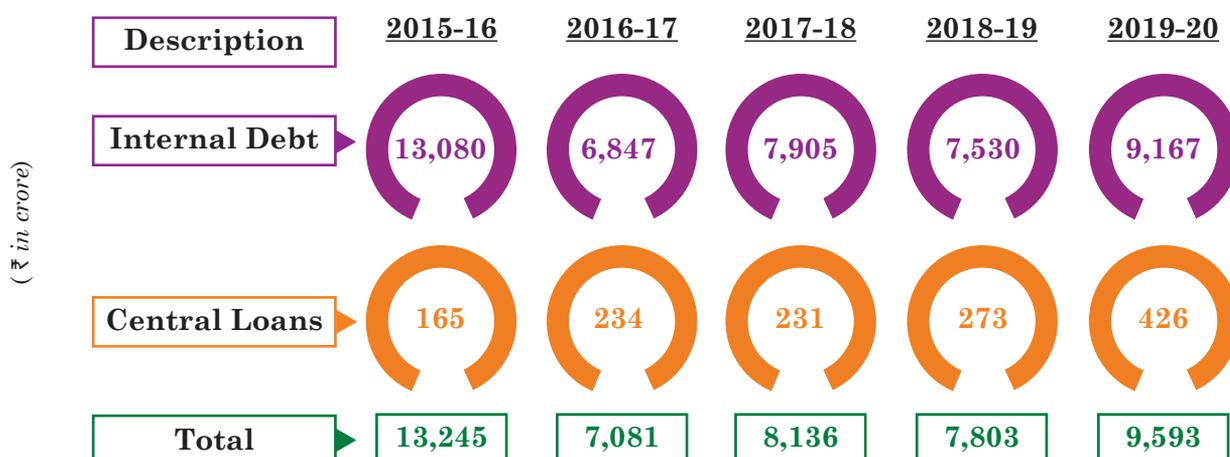


## 2.7 Public Debt

### Trend of position of Public Debt over the past five years

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Internal Debt	13,080	6,847	7,905	7,530	9,167
Central Loans	165	234	232	273	426
<b>Total</b>	<b>13,245</b>	<b>7,081</b>	<b>8,137</b>	<b>7,803</b>	<b>9,593</b>



During the year 2019-20, six loans totalling ₹ 7,500 crore were raised from the open market at interest rates varying from 6.99 per cent to 8.10 per cent and the same are redeemable during the period between 2027-32. In addition, the State Government raised loan of ₹ 1,667 crore from the financial institutions. Thus the total Internal Debt raised by the Government during the year 2019-20 aggregated to ₹ 9,167 crore. The Government also received ₹ 426 crore from Government of India as loans and advances.

## Chapter III Expenditure

### 3.1 Introduction

Expenditure is classified as Revenue expenditure and Capital expenditure. Revenue expenditure is used to meet the day-to-day running of the organisation. Capital expenditure is used to create permanent Assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified as Establishment Expenditure & State Scheme.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

**GENERAL SERVICES** Includes Justice, Police, Jail, PWD, Interest, Pension etc.

Includes Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc. **SOCIAL SERVICES**

**ECONOMIC SERVICES** Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

### 3.2 Revenue Expenditure

The shortfall / excess of Revenue expenditure against budget estimates during the past five years is given below:

(₹ in crore)

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Budget Estimates	43,343	48,762	57,861	62,745	65,803
Actuals	36,553	45,089	50,952	50,631	56,457
Gap (-) Saving/ (+) Excess	(-)6,790	(-)3,673	(-)6,909	(-)12,114	(-)9,346
Percentage of variation of Actuals against BE	(-)16	(-)8	(-)12	(-)19	(-)14

Around 50 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹ 12,832 crore), Interest payment (₹ 5,308 crore), Pensions (₹ 6,005 crore) and Subsidies (₹ 4,275 crore) which is the committed liability of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

(₹ in crore)

Component	2015-16	2016-17	2017-18	2018-19	2019-20
Total Revenue Expenditure	36,553	45,089	50,952	50,631	56,457
Committed Revenue Expenditure #	16,050	19,093	23,236	25,073	28,420
Percentage of committed Revenue Expenditure to total Revenue Expenditure	44	42	46	50	50
Uncommitted Revenue Expenditure	20,503	25,996	27,716	25,558	28,037

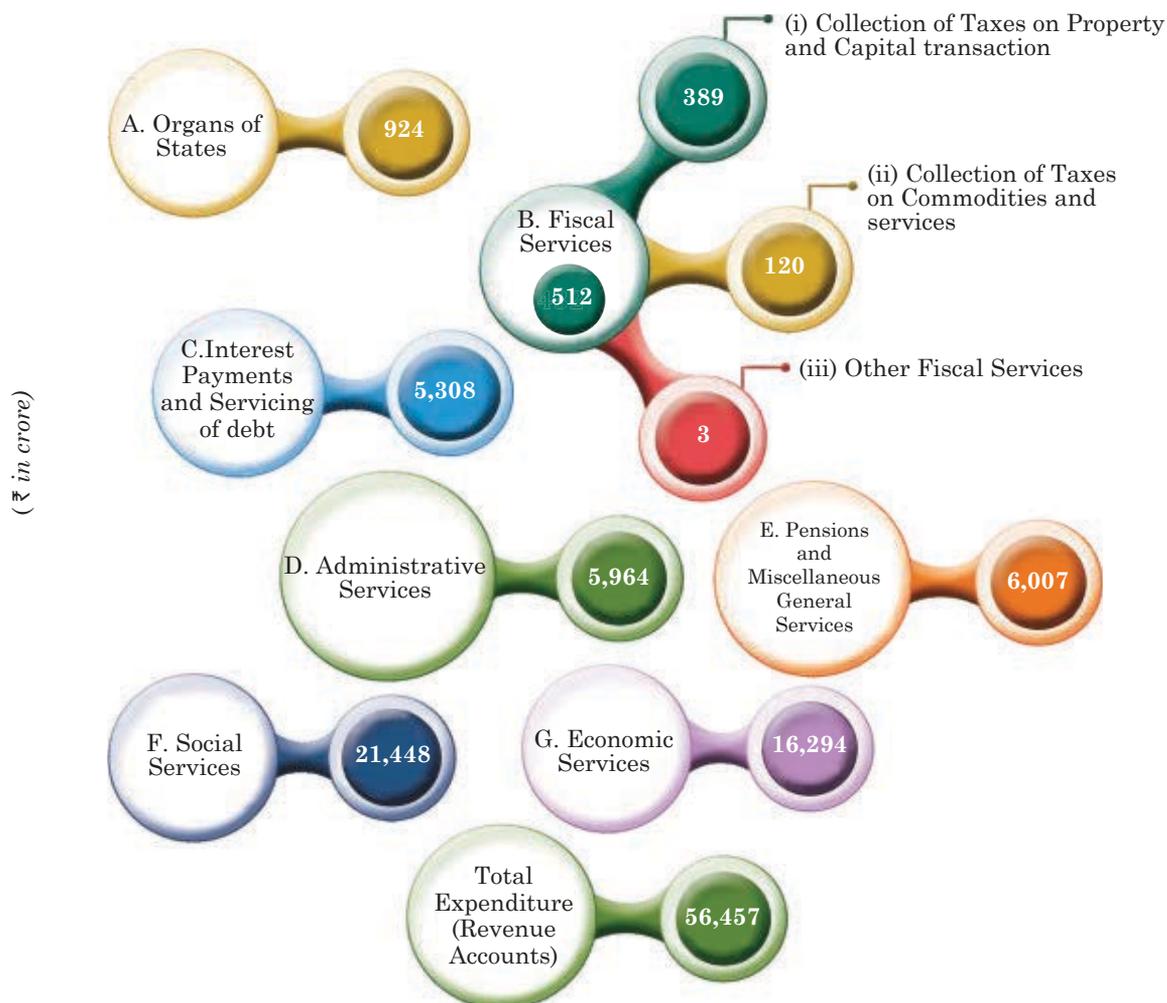
# Committed revenue expenditure includes expenditure on Salaries, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased during the year 2019-20. The total revenue expenditure increased by 54 per cent for ₹ 36,553 crore in 2014-15 to ₹ 56,457 crore in 2019-20 and committed revenue expenditure increased by 77 per cent over the same period.

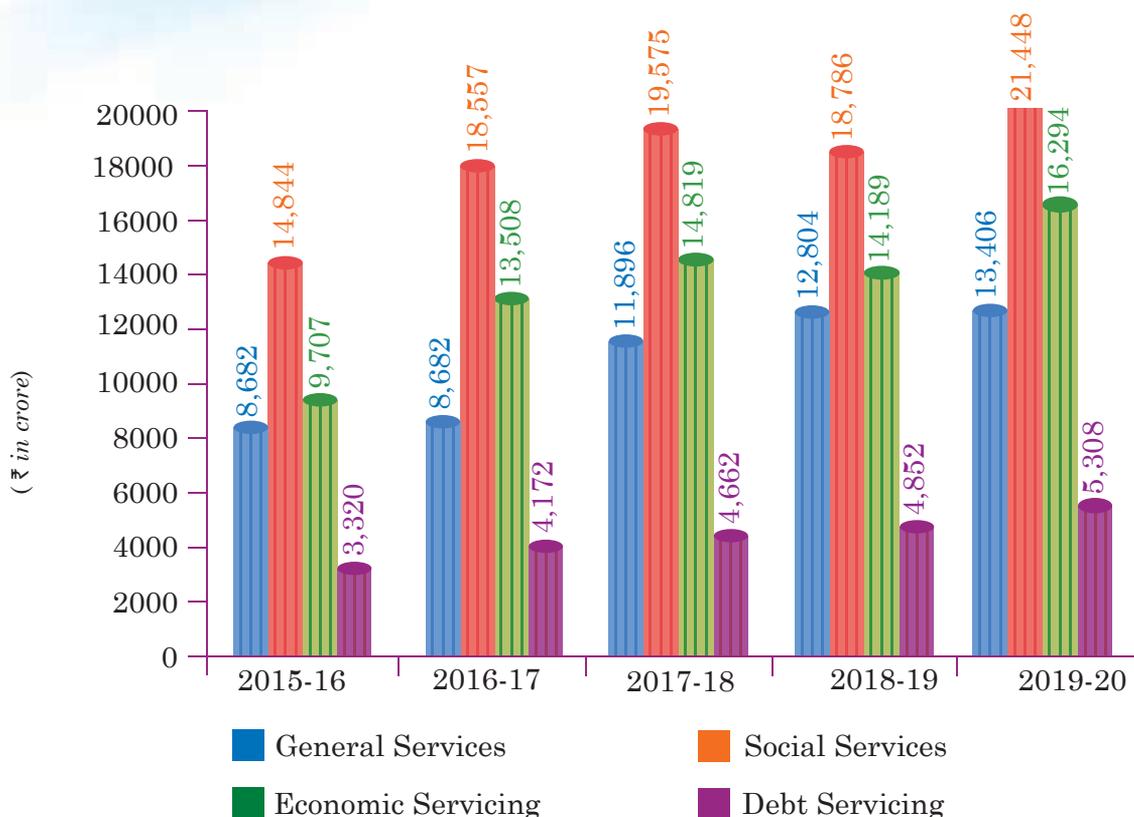
### 3.2.1 Sectoral distribution of Revenue Expenditure (2019-20)

(₹ in crore)

Components	Amount	Percentage
<b>A. Organs of State</b>	<b>924</b>	<b>1.64</b>
<b>B. Fiscal Services</b>		
(i) Collection of Taxes on Property and Capital Transaction	389	0.69
(ii) Collection of Taxes on Commodities and Services	120	0.21
(iii) Other Fiscal Services	3	0.01
<b>C. Interest Payments and Servicing of debt</b>	<b>5,308</b>	<b>9.40</b>
<b>D. Administrative Services</b>	<b>5,964</b>	<b>10.56</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>6,007</b>	<b>10.64</b>
<b>F. Social Services</b>	<b>21,448</b>	<b>37.99</b>
<b>G. Economic Services</b>	<b>16,294</b>	<b>28.86</b>
<b>H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)</b>	...	...
<b>Total Expenditure (Revenue Account)</b>	<b>56,457</b>	<b>100.00</b>



### 3.2.2 Major components of Revenue Expenditure 2015-16 to 2019-20



### 3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2019-20 amounting for ₹ 10,044 crore (3 per cent of GSDP) were less than Budget Estimates by ₹ 3,832 crore (excess disbursement of ₹ 59 crore under establishment expenditure and less expenditure of ₹ 3,891 crore under state scheme). The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2015-16 onwards. This can be seen from the table below:

S.No.	Year	2015-16	2016-17	2017-18	2018-19	2019-20
1	Budget (B.E.)	8,761	6,995	12,738	12,306	13,876
2	Actual Expenditure (#)	15,639	12,196	13,804	12,198	10,044
3	Percentage of Actual Exp. to B.E.	179	174	108	99	72
4	Yearly growth in Capital Expenditure	146	(-)22	13	(-)12	(-)18
5	GSDP	2,41,955	2,53,536	2,55,271	2,86,598	3,43,126
6	Yearly growth in GSDP	23	5	1	12	20

(#) Include expenditure on Loans and Advances

### 3.3.1 Sectoral distribution of Capital Expenditure

During 2019-20, the Government spent ₹ 348 crore under Medical and Public Health, ₹ 165 crore on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes, ₹ 1,991 crore under Other Rural Development Program and ₹ 3,674 crore on Roads and Bridges.

### 3.3.2 Sectoral distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

(₹ in crore)

Sector		2015-16	2016-17	2017-18	2018-19	2019-20
General Services	Capital	571	590	807	791	1,239
	Revenue	12,002	13,024	16,558	17,656	18,714
Social Services	Capital	1,023	1,532	1,528	1,615	1,430
	Revenue	14,844	18,557	19,575	18,786	21,448
Economic Services	Capital	6,564	8,739	9,618	8,305	7,209
	Revenue	9,707	13,508	14,819	14,189	16,294
Grants- in- aid	Capital	8	105	--	--	--
	Revenue	14,883	20,227	20,714	17,976	19,191

### 3.4 Compliance with Accounting Standards

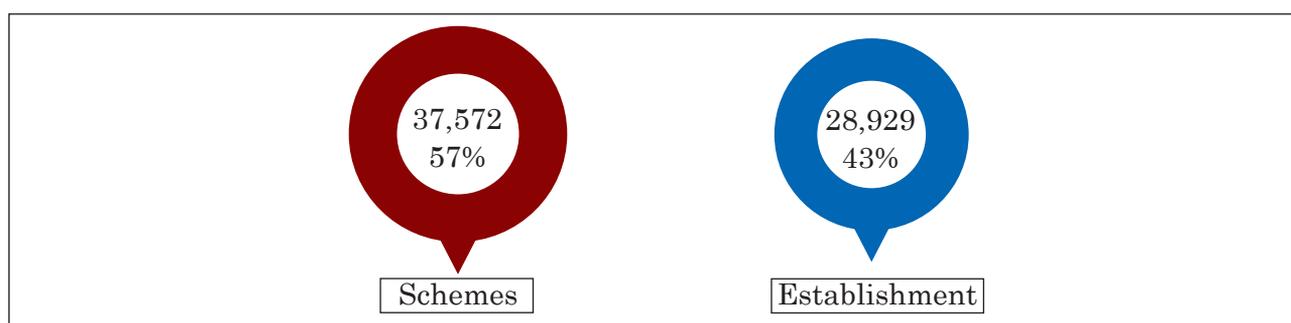
- (i) **Guarantees given by Governments (IGAS-1):** Guarantee given to any of the State Government undertakings, Government companies etc has not been communicated by the State government. However, Government of Jharkhand conveys State Guarantee of ₹ 157.15 crore for opening additional letter of credit for erstwhile Jharkhand State Electricity Board for payment of monthly bill against the electricity being purchased from DVC in addition a sum of ₹ 450 crore given upto 31-03-2020 to Jharkhand Bijli Vitran Nigam Limited.
- (ii) **Accounting Classification of Grants-in-aid (IGAS-2):** During the year 2019-20 State Government has not given any Grants-in-aid from Capital Outlay.
- (iii) **Loans and Advances made by the Governments (IGAS-3):** Information 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 details accounts are to be maintained by the Accountant General (A&E), is also awaited from the State Government.

Moreover, the standard format disclosing the information on IGAS-1,2&3 as prescribed by headquarters office have been adopted in the relevant statements of the Finance Accounts, Vol-I & Vol-II.

## Chapter IV

# State Scheme (Including CASC and CSS) & Establishment Expenditure

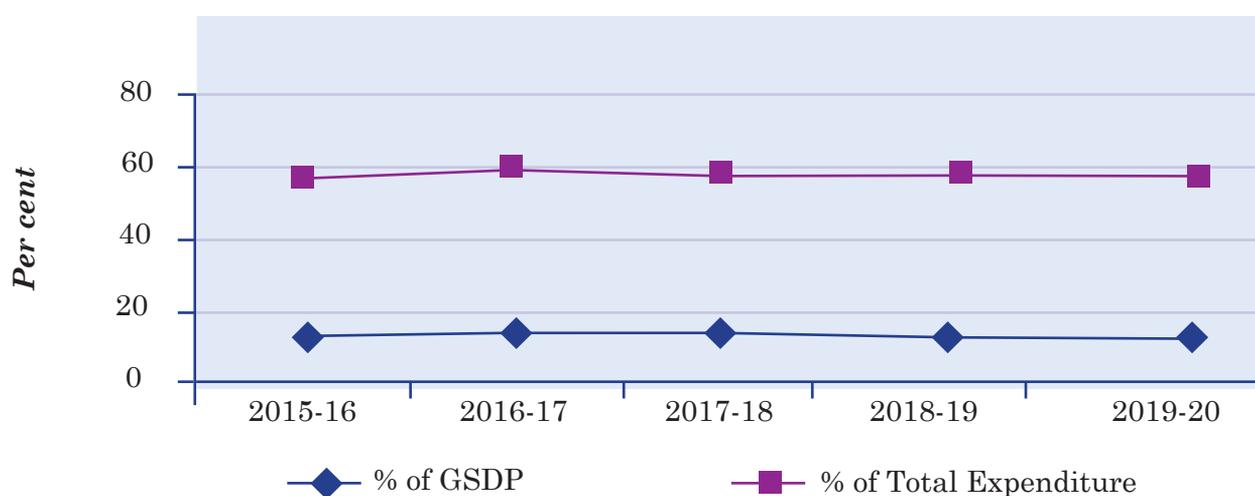
### 4.1 Distribution of Expenditure (2019-20)



### 4.2 Scheme Expenditure

Scheme expenditure (both revenue and capital) during 2019-20 was ₹ 37,572 crore constituting 56 per cent of total expenditure of ₹ 66,501 crore. This comprised ₹ 26,857 crore under state plan, ₹ 10,602 crore under centrally sponsored/ central plans scheme and ₹ 89 crore on Loans and Advances.

### Scheme Expenditure as proportion of Total Expenditure and Gross State Domestic Product



Scheme expenditure under the revenue sector increased by 15.19 *per cent* from ₹ 23,983 crore in 2018-19 to ₹ 27,627 crore in 2019-20. In capital sector it witnessed decrease of 17.69 *per cent* from ₹ 12,083 crore in 2018-19 to ₹ 9,945 crore in 2019-20. The share of Central Assistance Schemes (Central)/ Central Sector Scheme (Revenue ₹ 9,628 crore and Capital ₹ 974 crore) in Scheme expenditure increased from ₹ 9,097 crore in 2018-19 to ₹ 10,602 crore in 2019-20 .

#### 4.2.1 Scheme Expenditure under Capital Account

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Total Capital Expenditure</b>	15,639	12,196	13,804	12,198	10,044
<b>Total Capital Expenditure (Scheme)</b>	15,494	12,072	13,646	12,083	9,945
<b>Percentage of Capital Expenditure (Scheme) to Total Capital Expenditure</b>	99	99	99	99	99

#### 4.2.2 Scheme expenditure on Loans and Advances

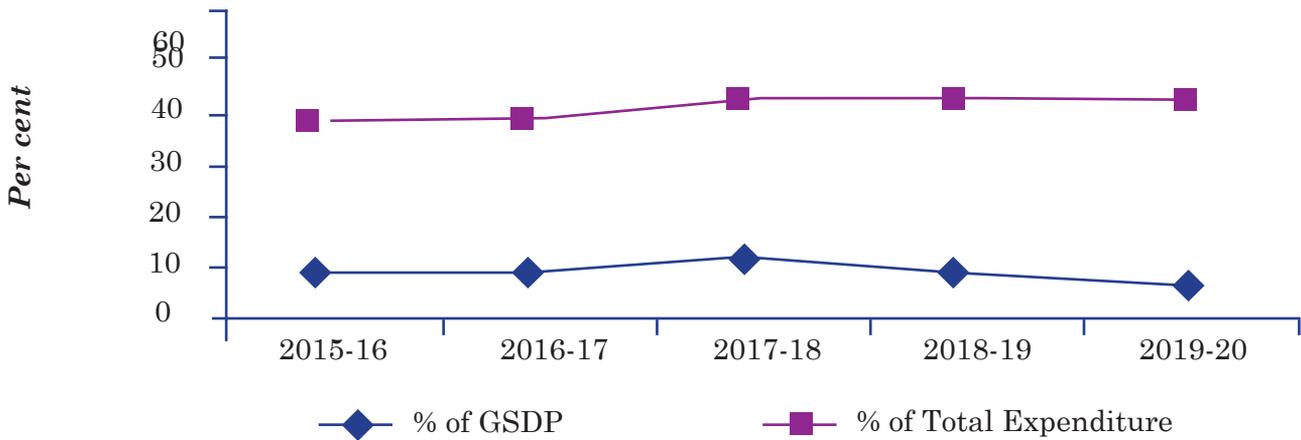
Significant disbursements of Loans and Advances were as under:

Major Heads	Amount (₹ in crore)	Purpose
6801 Loans for Power Projects	89	Loans given to various Power Projects
<b>Total</b>	<b>89</b>	

### 4.3 Establishment Expenditure

#### Establishment Expenditure as proportion of Total Expenditure and Gross State Domestic Product

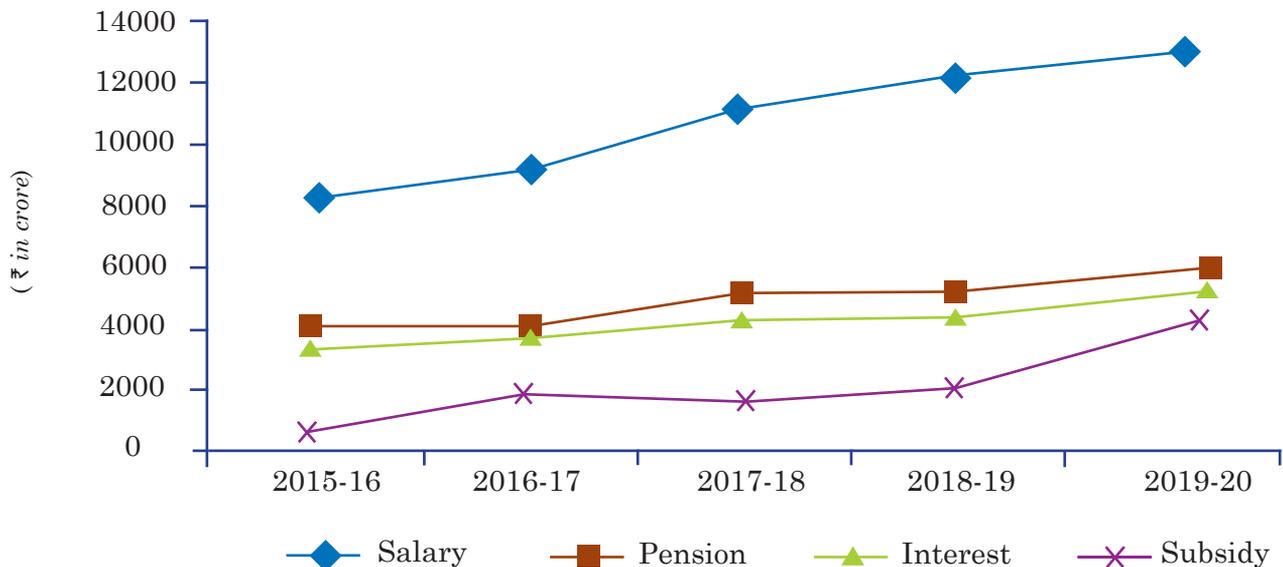
Establishment Expenditure (both revenue and capital) during 2019-20 representing was ₹ 28,929 crore constituting 44 per cent of total expenditure of ₹ 66,501 crore. This comprised ₹ 28,830 crore under Revenue and ₹ 99 crore under Capital.



### 4.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed increase in 2019-20 over the previous year, mainly on account of revision of pay and pension.

#### Trend of Committed Expenditure



The trend of committed expenditure to in comparison to revenue expenditure and revenue receipt over the past five years is depicted below:

(₹ in crore)

Component	2015-16	2016-17	2017-18	2018-19	2019-20
Committed Expenditure	16,050	19,093	23,236	25,073	28,420
Revenue Expenditure	36,553	45,089	50,952	50,631	56,457
Revenue Receipt	40,638	47,054	52,756	56,152	58,417
Percentage of Committed Expenditure to Revenue Receipts	39	41	44	45	49
Percentage of Committed Expenditure to Revenue Expenditure	44	42	46	50	50

The committed expenditure increased by 77 per cent from 2015-16 to 2019-20 while revenue expenditure registered the growth of 54 per cent during the same period, leaving the Government with lesser flexibility in developmental spending.

## Chapter V

### Appropriation Accounts

#### 5.1 Summary of Appropriation Accounts for 2019-20

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Surrender (way of re-appropriation)	Total Budget	Actual Expenditure (Net)	Savings(-) Excess(+)
1.	Revenue Voted	60,219	8,096	0	68,315	51,387	(-)16,928
	Charged	5,584	28	0	5,612	5,431	(-) 181
2.	Capital Voted	13,877	801	0	14,678	9,879	(-) 4,799
3.	Public Debt Charged	3,844	410	0	4,254	4,231	(-23)
4.	Loans and Advances Voted	1,905	0	0	1,905	165	(-) 1,740
	<b>Total Voted</b>	<b>77,906</b>	<b>8,897</b>	<b>0</b>	<b>84,898</b>	<b>61,431</b>	<b>(-) 23,467</b>
	<b>Charged</b>	<b>9,428</b>	<b>438</b>	<b>0</b>	<b>9,866</b>	<b>9,662</b>	<b>(-) 204</b>

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

(₹ in crore)

Year	Saving (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loan & Advances	
2015-16	(-) 14,275	(-) 2,673	(-) 28	(-) 549	(-) 17,525
2016-17	(-) 11,378	(-) 1,818	(+) 11	(-) 347	(-) 13,532
2017-18	(-) 11,393	(-) 2,238	(-) 108	(-) 171	(-) 14,456
2018-19	(-) 16,639	(-) 3,140	(-) 445	(-) 158	(-) 20,382
2019-20	(-) 17,109	(-) 4,799	(-) 23	(-) 1,740	(-) 23,671

### 5.3 Significant Savings

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

Some grants with persistent and significant savings are given below:

Grant	Nomenclature	2015-16	2016-17	2017-18	2018-19	2019-20
<i>(in per cent)</i>						
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	54	32	38	48	39
20	Health, Medical Education and Family Welfare Department	38	27	30	22	32
29	Industries, Mines and Geology Department	43	49	69	50	32
43	Higher, Technical Education and Skill Development Department (Science and Technology Division)	31	17	26	21	22

The persistent huge savings under Industries, Mines & Geology Department and Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division) is on account of schemes which though approved by the legislature might have been given lesser priority during implementation. This can be attributed either to increase budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

During 2019-20, Supplementary Grants/Appropriations of ₹ 9,336 crore (13 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocations are given below:

*(₹ in crore)*

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	Revenue	3,231	143	2,062
10	Energy Department	Revenue	3,533	926	3,059
20	Health, Medical Education and Family Welfare Department	Revenue	3,529	289	2,781
36	Drinking Water and Sanitation Department	Revenue	1,790	50	641

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
41	Road Construction Department	Capital	4,700	50	3,674
42	Rural Development Department (Rural Development Division)	Revenue	5,587	1360	4,453
55	Rural Development Department (Rural Works Division)	Revenue	1,945	156	951
59	School Education and Literacy Department (Primary and Adult Education Division)	Revenue	7,222	415	6,401
60	Women, Child Development and Social Security Department	Revenue	4,292	635	3,912

## Chapter VI

# Assets And Liabilities

### 6.1 Assets

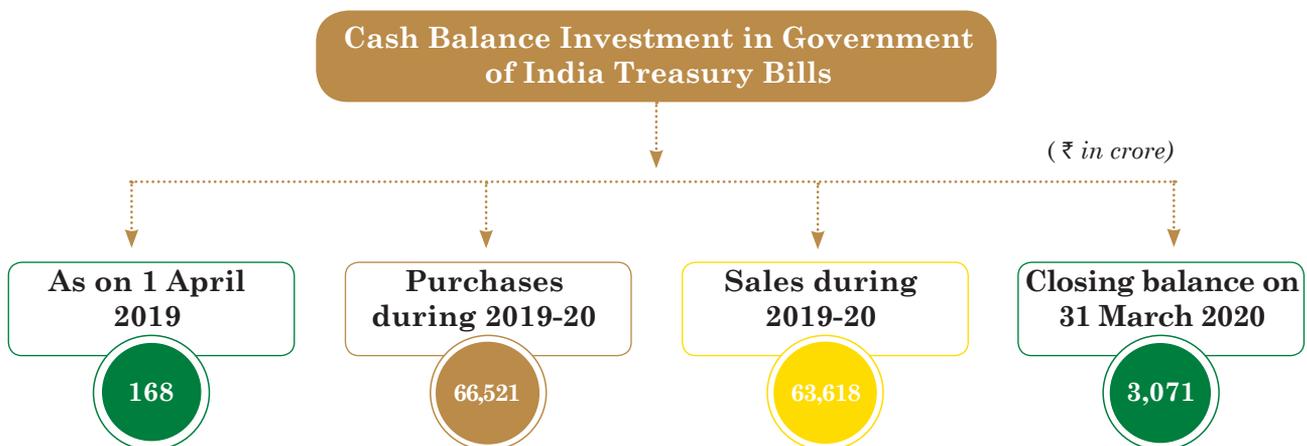
The existing form of accounts do not depict valuation of Government assets like land, buildings etc., Except in the year of acquisition / purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations.

Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 447.95 crore at the end of the year of 2019-20. However, dividends received during the year were Nil on total investment. During 2019-20, investments increased by ₹ 15.08 crore but dividend income was Nil.

Cash Balance with RBI stood at ₹188 crore on 31 March 2019 and decreased to ₹ (-) 54 crore at the end of March, 2020. In addition, Government had invested an amount of ₹ 66,521 crore on 121 occasions in 14 days Treasury Bills and ₹ 63,618 crore rediscounted on 190 occasion during 2019-20. The position of investment during the year 2019-20 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
As on 1 April 2019	Purchases during 2019-20	Sales during 2019-20	Closing balance on 31 March 2020
168	66,521	63,618	3,071



## 6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit up to which State Government can borrow from the market. The limit for 2019-20 was ₹ 8,261 crore. Against this Government of Jharkhand has availed open market borrowing for ₹ 8,261 crore.

**Details of the Public Debt and total liabilities of the State Government past five years are as under :**

(₹ in crore)

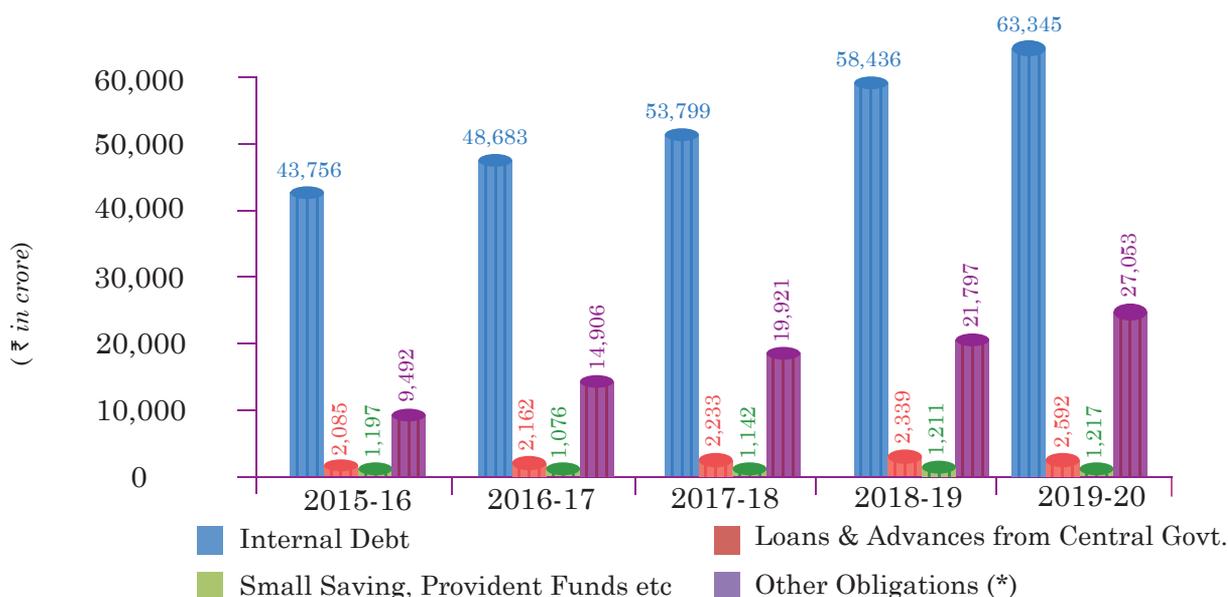
Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
2015-16	45,841	18	10,689	4	56,530	22
2016-17	50,845	20	15,982	6	66,827	26
2017-18	56,032	22	21,063	8	77,095	30
2018-19	60,775	21	23,008	8	83,783	29
2019-20	66,137	19	28,270	8	94,407	28

\* Excludes suspense and remittance balance.

Note: Figures are progressive balance to end of the year.

**Public debt and other liabilities showed a net increase of ₹ 10,624 crore (13 per cent) over the previous year.**

### Trend in Government Liabilities



(\*) Interest & Non-Interest bearing obligations such as deposits of Local Funds, other earmarked fund, etc.

### 6.3 Investments and Returns

Total investments as Share-Capital in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. stood at ₹488 crore at the end of 2019-20, while investments in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. increased by ₹ 15 crore.

### 6.4 Loans and Advances by the State Government

Total loans and Advances made by the State Government at the end of 2019-20 was ₹ 20,846 crore. Of this, Loans and Advances to Government Corporations / Companies, Non-Government Institutes and Local Bodies amounted to ₹ 20,818 crore. Recovery of Principal aggregating to ₹ 1,663 crore and Interest amounting to ₹ 1,473 crore is in arrears at the end of 31 March 2020.

### 6.5 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporation from the market and financial institution for implementation of various plan schemes and programmes. These guarantees are projected outside the State Budget.

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2015-16	---	157	---
2016-17	---	157	---
2017-18	---	157	---
2018-19	---	607	---
2019-20	---	607	---

## Chapter VII Other Items

### 7.1 Balances under Internal Debt

Borrowings of the State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. The balances under Internal Debt is ₹ 63,545 crore as on March 2020.

### 7.2 Financial Assistance to Local Bodies and Others

During the year, Grants-in-aid to Local Bodies etc., decreased from ₹ 17,976 crore in 2018-19 to ₹ 19,191 crore in 2019-20. Grants to Zilla Parishads, Panchayat Samitees and Municipalities (₹ 4,003 crore) represented 25 per cent of total grants given during the year.

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

(₹ in crore)

Year	Zilla Parishads	Municipalities	Panchayat Samitees	Others	Total
2017-18	1,270	1,155	0.00	18,289	20,714
2018-19	2,938	1,497	0.00	13,541	17,976
2019-20	261	2,859	0.00	16,071	19,191

### 7.3 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2019	As on 31 March 2020	Net increase (+) / decrease (-)
Cash Balances	188	(-) 54	(-) 242
Investments from cash balance (GOI Treasury Bills)	168	3,071	2,903
Interest realised	31	147	116

## 7.4 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlements). This exercise is to be conducted by respective Heads of Departments. 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 receipt of ₹ 68,059.45 crore, 97.33 per cent (₹ 66,243.77 crore) was reconciled online.

## 7.5 Submission of Accounts by Treasuries

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

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

**Table for Utilisation Certificates (UCs)**

Year*	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2017-18	20,878	33,330
2018-19	3,997	18,938
2019-20	4,483	17,435
<b>Total</b>	<b>29,358</b>	<b>69,703</b>

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

## 7.7 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

The Drawing and Disbursing Officers are authorised to draw funds on Abstract Contingent Bill by debiting Service Heads and they are required to present Detailed Contingent Bill along with subvouchers in support of charges in all the cases within a specified period. Presently 18,219 DC bills amounting to ₹ 6,444 crore for the period 2000-01 to 2019-20 (position as on 31.03.2020) have not been received in A&E office. Drawal of money on AC Bill reflects disbursement and does not represent actual expenditure of the same. Details are given below:

**Table for Abstract Contingent (AC) Bills**

Year*	Number of pending DC bills	Amount (₹ in Crore)
Upto 2017-18	17,728	4,476
2018-19	191	361
2019-20	300	1,607
<b>Total</b>	<b>18,219</b>	<b>6,444</b>

## 7.8 Commitments on Account of Incomplete Capital Works

A total expenditure of ₹ 1,310.25 crore was incurred during the year 2019-20 by the State Government on various incomplete projects.

## 7.9 Ujwal Discom Assurance Yojna (UDAY)

Pursuant to the revival package for electricity distribution companies, the State Government of Jharkhand was provided a total sum of ₹ 6,136.37 crore as assistance under UDAY to the distribution companies in the financial year 2015-16. ₹ 5,553.37 crore was raised by issuance of Non-SDL Bonds to the participating/lending bank, through the Reserve Bank of India while ₹ 583.00 crore was given from the Consolidated Fund of the State Government. The entire amount of ₹ 6,136.37 crore was provided to Jharkhand Bijli Vitran Nigam Limited as loan.

## 7.10 Rush of Expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account during March 2020 ranged between 51 per cent to 100 per cent of the total expenditure during the year indicating a tendency to utilise the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2019-20 in the below mentioned Heads was as under:

(₹ in crore)

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March	Expenditure of 3/2020 as percentage of Total expenditure 2019-20
3055	Road Transport	0.00	0.00	0.00	0.03	0.03	0.03	100.00
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	1.22	1.22	1.22	100.00
4401	Capital Outlay on Crop Husbandry	0.00	0.00	0.00	0.08	0.08	0.08	100.00
5465	Investments in General Financial and Trading Institution	0.00	0.00	0.00	0.08	0.08	0.08	100.00
5452	Capital Outlay on Tourism	0.00	0.00	0.15	44.31	44.46	43.73	98.36
4403	Capital Outlay on Animal Husbandry	0.00	0.07	0.08	4.92	5.07	4.60	90.73
4250	Capital Outlay on other Social Services	0.96	0.78	1.21	14.93	17.88	12.25	68.51

