

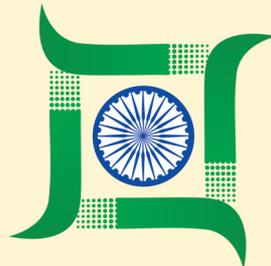


**Report of the
Comptroller and Auditor General of India
on
Public Sector Undertakings**

for the year ended 31 March 2017



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



झारखण्ड सरकार

Government of Jharkhand
Report No. 4 of the year 2018

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Preface

This report contains results of audit on fraudulent payment of ₹ 18.41 crore relating to production and transportation of 8.89 lakh woollen blankets by Jharkhand Silk, Textile & Handicraft Development Corporation Limited (Jharcraft), audit of Jharkhand Police Housing Corporation Limited and one audit paragraph based on the Compliance Audit of one PSU.

Accounts of Government companies are audited by the Comptroller and Auditor General of India (CAG) under Sections 139 and 143 of the Companies Act, 2013. The CAG performs supplementary audit of the accounts certified by the Statutory Auditors (Chartered Accountants), appointed by the CAG under the Companies Act, and gives his comments or supplements the reports of the Statutory Auditors.

The CAG submits his reports on the accounts of Government companies and corporations audited by him to the Government for laying before State Legislature of Jharkhand under the provisions of Section 19-A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

This Report highlights the following:

1. Out of 24 Public Sector Undertakings (PSUs) in Jharkhand, 22 PSUs have arrears in accounts ranging from 2009-10 onwards. Apart from violating the Companies Act, delays/ non-preparation of accounts are fraught with risk of misrepresentation of facts, fraud and misappropriation.
2. The 10 PSUs that had finalised their accounts in the last three years had an average negative Return on Investment (RoI) of 18.34 *per cent* against average borrowings cost of 6.87 *per cent* resulting in loss to the public exchequer of ₹ 2,092.21 crore in the past three years alone. The loss on account of the remaining 14 PSUs whose accounts have not been finalised cannot be estimated.
3. The State Government has not formulated any dividend policy for State PSUs. Consequently, though, as per their latest finalised accounts, five PSUs with Government equity of ₹ 128.11 crore earned aggregate profit of ₹ 22.98 crore, none of these PSUs declared dividend.
4. During the year, the Statutory auditors had given qualified certificates for 21 accounts finalised by 12 companies. Compliance to the Accounting Standards by the companies remained poor as there were 36 instances of non compliance in 11 accounts of seven companies.
5. The basis on which the State Government extended Budgetary support of ₹ 208.22 crore to six working PSUs and ₹ 15.52 crore to one non-working PSU that have not finalised their accounts for the period 2014-15 to 2016-17 is not clear.

6. The apportionment of assets and liabilities of seven PSUs has not been completed even after 17 years of the reorganisation of the erstwhile State of Bihar into Bihar and Jharkhand.
7. Jharkhand Bijli Vitran Nigam Limited (JBVNL) could not achieve the financial targets and operational performance targets under Ujwal Discom Assurance Yojna (UDAY).
8. Cross verification of records of Jharcraft relating to production and transportation of 8.89 lakh blankets revealed fraudulent payment of ₹ 18.41 crore.
9. Audit of Jharkhand Police Housing Corporation Limited revealed irregularities such as award of construction contracts to ineligible bidders and avoidable payment of income tax of ₹ 5.03 crore due to wrong accounting of interest on Government scheme funds as own income.
10. Audit observed avoidable generation loss of power worth ₹ 22.79 crore due to failure of Jharkhand Urja Utpadan Nigam Limited to carry out periodic testing of bushings and unnecessary delay in procurement and installation of replacement.

The Audit has been conducted in conformity with the Regulations on Audit and Accounts, 2007 and the Auditing Standards issued by the CAG of India.

Overview

Overview

This Report contains the following chapters:

- Chapter-1:** General information on functioning of State Public Sector Undertakings (PSUs),
- Chapter-2:** Audit of production and transportation of woollen blankets by JHARCRAFT - Fraudulent payment of ₹ 18.41 crore, and
Audit of Jharkhand Police Housing Corporation Limited.
- Chapter-3:** One Compliance Audit Paragraph on PSUs.

The total financial impact of Audit findings is ₹ 46.23 crore.

1 Functioning of State Public Sector Undertakings

Investments in State PSUs

There are 24 PSUs in Jharkhand. As on 31 March 2017, the investment (Capital and Long-Term Loans) in these PSUs was ₹ 10,753.32 crore. The thrust of the State Government investment in PSUs during the last five years was in the Power sector (₹ 9,425.67 crore).

All the 24 PSUs are State Government companies which includes three non-working companies.

Out of the 24 PSUs, 22 PSUs had arrears in accounts ranging from 2009-10 onwards. Delays/ non-preparation of accounts are fraught with risk of misrepresentation of facts, fraud and misappropriation.

As per the latest finalised accounts of the 10 PSUs, that had finalised their accounts in the last three years, five PSUs earned profit of ₹ 22.98 crore and five PSUs incurred loss of ₹ 1,700.73 crore. These 10 PSUs registered a turnover of ₹ 4,052.92 crore.

The 10 PSUs that had finalised their accounts in the last three years, generated an average negative Return on Investment (RoI) of 18.34 *per cent* on the investments (equity and long term loans) made by the State Government. As against this, the average cost of borrowings of the State Government was 6.87 *per cent* during 2014-15 to 2016-17. Thus, the loss to the public exchequer as a result of the investment in these 10 PSUs amounted to ₹ 2,092.21 crore over the past three years. The loss, if any, incurred by the remaining 14 PSUs who have not finalised their accounts could not be assessed.

(Paragraphs 1.1, 1.5, 1.6, 1.9 and 1.10)

Arrears in finalisation of Accounts

The Companies Act, 2013 stipulates that the annual financial statements of companies are to be finalised within six months from the end of the relevant financial year *i.e.*, by September end. Failure to do so may attract penal provisions, under which, every officer of the concerned defaulting company

shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than fifty thousand rupees but which may extend to ₹ five lakh rupees, or with both.

Out of 21 working PSUs, only two PSUs finalised their accounts for the year 2016-17 while 19 PSUs had arrears of 54 accounts as of 31 December 2017 with the extent of arrears ranging from one to eight years. The three non-working PSUs had arrears of 15 accounts ranging from one to eight years. The State Government had extended Budgetary support (Equity, Loans, Grants, Subsidy, etc.) of ₹ 2,659.56 crore to 12 working PSUs during the period for which accounts were in arrears, out of which ₹ 208.22 crore was extended to six working PSUs, whose accounts were in arrears for more than three years.

The State Government has not formulated any dividend policy for the State PSUs. Consequently, though, as per their latest finalised accounts, five PSUs with Government equity of ₹ 128.11 crore earned aggregate profit of ₹ 22.98 crore, none of these PSUs declared dividend.

(Paragraphs 1.9, 1.10, 1.11 and 1.14)

Recommendations

- **The Finance Department and the concerned administrative departments should ensure that the State PSUs take immediate action to make their accounts current, so that the directors of these PSUs do not continue to fall foul of the Companies Act.**
- **The Finance Department and the concerned administrative departments should ensure that Budgetary support is not extended to such PSUs whose accounts are not current.**

Accounts Comments

The Statutory auditors had given qualified certificates for 21 accounts finalised by 12 companies. Compliance to the Accounting Standards by the companies remained poor as there were 36 instances of non-compliance to Accounting Standards in 11 accounts of seven companies. Thus, the quality of accounts of companies needs improvement.

(Paragraph 1.16)

Recommendation

- **The Finance Department and the concerned administrative departments should immediately review working of the 12 companies where the Statutory auditors had given qualified comments.**

Follow up action on Audit Reports

In terms of extant instructions, administrative departments are required to submit replies/ explanatory notes to audit paragraphs/ performance audits included in the Audit Reports of the CAG of India within a period of three months of their presentation to the Legislature. Out of 70 audit paragraphs/ performance audits included in Audit Reports for the years 2005-06 to 2015-16 placed in the State Legislature during April 2007 to August 2017, explanatory notes to 33 performance audits/ audit paragraphs in respect of eight¹ departments were still awaited (June 2018).

(Paragraph 1.18)

Restructuring of PSUs

Consequent to the reorganisation of the erstwhile Bihar State into the states of Bihar and Jharkhand *w.e.f.* 15 November 2000, it was decided (September 2005) to divide the assets and liabilities of the then existing 12 PSUs. This exercise, has, however, been completed only in respect of five PSUs as of December 2017.

(Paragraph 1.21)

Recommendation

- **Since almost two decades have passed since reorganisation of the State, the State Government is required to work closely with the Government of Bihar for the expeditious division of assets and liabilities of the seven PSUs, where the Government investment as on 15 November 2000 was ₹ 132.36 crore.**

Reforms in Power Sector under Ujwal Discom Assurance Yojna (UDAY)

A tripartite Memorandum of Understanding (MoU) was signed (January 2016) between Ministry of Power, GoI, Government of Jharkhand (GoJ) and Jharkhand Bijli Vitran Nigam Limited (JBVNL) for implementation of the scheme with identified financial and operational targets.

As per MoU, GoJ was required to take over debt of JBVNL by providing grant of ₹ 6,136.37 crore during 2015-16. However, GoJ had provided the amount as loan which resulted in annual interest liability of ₹ 797.73 crore² on the company in violation of MoU. Further, grant of ₹ 292 crore scheduled for 2016-17 has also not been provided by GoJ to the company, so far (June 2018).

¹ Departments of (i) Energy; (ii) Industry, Mines and Geology; (iii) Tourism, Arts, Culture, Sports & Youth Affairs; (iv) Forest Environment and Climate Change; (v) Water Resources; (vi) Home, Jail & Disaster Management; (vii) Urban Development & Housing and (viii) Excise & Prohibition.

² At the rate of 13 *per cent* per annum

JBVNL failed to achieve financial targets in respect of reduction of aggregate technical and commercial (AT&C) losses, billing efficiency and collection efficiency. In respect of operational targets also, the performance of JBVNL was far from satisfactory. It could not achieve the targets of distribution transformer metering (Rural), rural feeder audit, smart metering and electricity access to unconnected households.

(Paragraph 1.22)

2 Audit of Government companies

2.1 Audit of production and transportation of woollen blankets by Jharcraft - fraudulent payment of ₹ 18.41 crore

Jharcraft officials made fraudulent payment of ₹ 18.41 crore against fictitious records relating to cost of woollen yarn, wages, finishing and transportation of 8.89 lakh blankets.

Department of Labour, Employment and Training (Labour Department), GoJ ordered (November 2016 and May 2017) Jharkhand Silk, Textile & Handicraft Development Corporation Limited (Jharcraft), a State PSU, to supply 9,82,717 woollen blankets³ for ₹ 29.48 crore. Jharcraft planned to provide woollen yarn and hand looms to different Self Help Groups (SHGs)/ Primary Weavers Co-operative Societies (PWCSs) for weaving of blankets which would have generated employment for the weavers. The semi-finished blankets were thereafter to be washed and finished by Nutan Industries, Panipat and the finished blankets were then to be transported by Super Haryana Road Lines, Panipat and Speed Fast Courier & Cargo Services, Ranchi to different districts in Jharkhand for distribution to people living below the poverty line (BPL). Jharcraft incurred expenditure of ₹ 19.39 crore⁴ up to January 2018⁵.

Audit examination indicated that the purported transactions were a fabric of fiction and Jharcraft officials purchased inferior blankets from elsewhere, which were distributed to the BPL category in 24 districts through the Deputy Commissioners of districts. Audit evidence supporting this conclusion is furnished below:

Failure to ensure quality and quantity in yarn procurement

Jharcraft placed orders (May 2016 to September 2017) for supply of yarn to NAN Woollen Mills, Panipat (18.64 lakh kg) and Unnati International, Panipat (2.94 lakh kg) for a total value of ₹ 15.54 crore. The supply orders stipulated that 15.24 lakh kg of yarn was to be delivered at the central store at Irba, Ranchi. Further, the MD Jharcraft had assured (June 2017) the Labour Department that Jharcraft's central store had five technical personnel to ensure

³ At a rate of ₹ 300 per blanket, each measuring 60" x 90" and weighing 2 kg.

⁴ ₹ 6.85 crore provided (July 2017) by the Department, ₹ 4.54 crore met from own funds and ₹ 8.00 crore diverted (July 2017 and November 2017) from funds available under Sericulture scheme under orders of MD, which is yet to be recouped.

⁵ ₹14.53 crore for yarn, ₹2.39 crore towards wages to weavers including supervision charges, ₹ 1.36 crore for finishing charges and ₹1.10 crore for transportation.

quality control. Despite this, for reasons not on record⁶, the yarn was shown⁷ as supplied directly (June 2106 to October 2017) from Panipat to 27 clusters of Jharcraft. Since the clusters did not have technical personnel to perform quality control, the yarn stated to have been supplied directly to the clusters could not have been tested for quality.

Further, the stock account of receipt of yarn at Jharcraft head office was based only on sale invoices⁸ and there was no record to prove that the items and quantities mentioned in the invoices had actually been delivered.

(Paragraph 2.1.1)

Irregular engagement of transporters

Jharcraft selected (March 2017) two firms⁹ as transporters for transportation of yarn and handloom products within and outside the state. Without approval of the competent authority, DGM Handloom engaged four other firms¹⁰ for transportation of woollen yarn/ semi-finished blankets/ finished blankets, instead of the two firms selected by the competent authority. None of these four firms had participated in the tender process, and there was no record on how and why the DGM Handloom selected these ineligible firms. Subsequently, at the time of payment, the MD called for the explanation of the DGM Handloom, who, at that time, justified the unauthorised and irregular engagement on grounds of emergency and pressure from different Deputy Commissioners to supply blankets within the stipulated time. Consequently, the MD approved (during April 2017 to November 2017) payment of ₹ 1.10 crore. The justification given by DGM Handloom, however, was an afterthought since there was no evidence of such emergency or undue pressure from Deputy Commissioners. The *post facto* approval of the MD was therefore, irregular.

(Paragraph 2.1.2)

Discrepancies in transport challans and road permits

Audit test check of transport challans¹¹, and their cross-verification with road permits issued by the Commercial Taxes department (CTD) revealed the following irregularities:

✓ During the period 27 July 2017 to 10 September 2017, twelve vehicles¹² were recorded as having made two return trips between Panipat and Jharkhand within a short span of one to five days by covering 2,366 km to 3,134 km for the first journey, before commencing the second journey. This worked out to speeds ranging between 48 km per hour and 261 km per hour¹³ which were

⁶ Nevertheless, the DGM, Handloom, as operational head of blanket production was accountable, for failing to ensure adherence to supply order or to ensure quality control through technical personnel.

⁷ In the stock account maintained in the Jharcraft head office, invoices of the supplier and transporter's challans

⁸ Issued by NHDC or the vendor (in cases where purchases were not routed through NHDC).

⁹ Super Haryana Road Lines, Panipat and Speed Fast Courier & Cargo Services, Ranchi

¹⁰ (1) Haryana Goods Transport Co., Panipat, (2) Haryana Transport Co., Panipat, (3) Haryana Golden Road lines, Karnal and (4) Shri Ganesh Transport Co., Karnal

¹¹ Delivered to the clusters, but available with Jharcraft Head Office.

¹² Carrying 1.46 lakh kg yarn valued at ₹ 1.05 crore

¹³ Presuming 12 hours travel per day

significantly higher than the average travelling speed¹⁴ (20-40 km per hour) of trucks in India. It is therefore evident that these journeys did not actually take place.

✓ In respect of eight vehicles which claimed to have transported yarn¹⁵ during the period 27 June 2017 to 30 June 2017, the vehicle number mentioned in the concerned transport challans available with Jharcraft did not match the vehicle number mentioned in the road permits issued by the Commercial Tax Department, GoJ. It is, therefore, evident that the road permits were not used for transportation of the yarn claimed to have been supplied to Jharcraft.

✓ Three vehicles claimed to have carried 21,071 semi-finished blankets between 26 September 2017 and 26 October 2017. Audit scrutiny of the transport challans¹⁶, however, revealed the following: (i) even to the layman's eye it was evident that the handwriting on the transport challans issued for different clusters and different vehicles was identical, indicating that the transport challans were fabricated; (ii) the names of the drivers for the same vehicle travelling on the same day differed in the respective transport challans; (iii) the different transport challans claimed that each of the three vehicles had visited two clusters located in different districts (as far apart as 60 km, 227 km and 461 km) on the same day, which was unlikely, if not impossible. Further, each of the transport challans claimed freight charges from point to point (i.e., from the concerned cluster to Panipat), which makes it clear that the vehicles had not visited more than one cluster per trip.

✓ The Jharkhand Value Added Taxes Rules, 2006 stipulate that CTD check posts would countersign the declaration on the road permits and affix their official seal. Audit observed, however, that none of 92 road permits for the period January 2017 to June 2017 contained the mandatory countersignature and CTD official seal. It is therefore evident that the road permits were not used to transport yarn/ semi-finished blankets/ finished blankets, and the records indicating this were fictitious.

(Paragraph 2.1.3)

Discrepancies with reference to toll plaza data

To verify the purported transportation of woollen yarn/semi-finished/ finished blankets between Panipat and different districts of Jharkhand, the registration number of trucks mentioned in the transport challans were matched with the toll data¹⁷ relating to Sasaram toll plaza on NH-2 in Bihar, Dahar toll plaza on NH-709 and the alternative Bhagan toll plaza¹⁸ on NH-1 (both in Haryana).

¹⁴ As per report of Retailers Association of India on "Movement of goods in India" published in December 2013.

¹⁵ 0.48 lakh kg of yarn (worth ₹ 0.35 crore)

¹⁶ Road permits for this period could not be examined for this period since the system of generating road permits was dispensed with after 1 July 2017.

¹⁷ Provided by National Highways Authority of India (NHAI) for the period 01 January 2017 to 31 December 2017 in respect of Sasaram toll plaza and Dahar toll plaza, and for the period 23 October 2017 to 31 December 2017 in respect of Bhagan toll plaza.

¹⁸ Since the Bhagan toll plaza became operational only from 23 October 2017, toll data was collected from that date till December 2017. However, as per records of Jharcraft, no yarn was transported during this period.

The route through Sasaram on NH-2 is the preferred and the shortest route¹⁹ for vehicles travelling between Panipat and Jharkhand. Audit has therefore presumed that, even if some of the vehicles used other routes, it is unlikely that none of the vehicles used the shortest and preferred route through Sasaram. Audit has also estimated that trucks leaving Panipat for Jharkhand would cross either Dahar or Bhagan toll plazas in one day²⁰, and take a total of three days²¹ between Panipat and Sasaram.

✓ **Cross verification of transport challans with toll data on vehicles claiming to have carried woollen yarn from Panipat to Jharkhand**

As per the transport challan, one vehicle (HR 67 A 1061) was stated to have transported woollen yarn to Jharkhand leaving Panipat on 15 September 2017. However, the Dahar toll data showed that the truck had exited via Dahar on 15 September and returned on 16 September itself. Further, the same truck left Dahar on 19 September and returned via Dahar on the same day. Again, the truck left Dahar on 20 September 2017 and returned on 21 September. It is therefore evident that the truck had not travelled to Jharkhand during this period and the transport challan was fictitious.

(Paragraph 2.1.4.1)

✓ **Cross verification of transport challans with toll data on vehicles stated as carrying semi-finished blankets from Jharkhand to Panipat**

During the period 23 October 2017 to 31 December 2017, as per transport challans, 4,10,844 semi-finished blankets were dispatched to Panipat from Jharkhand for washing and finishing through 127 trips by 83 trucks. None of these trucks crossed Dahar or Bhagan toll plazas after crossing Sasaram toll plaza. Thus, it is evident that none of these trucks travelled from Jharkhand to Panipat.

Audit also noticed that as per transport challans, one truck (HR 67A 3918) was shown to have left Daltonganj, Jharkhand on 16 September 2017. However, the toll data showed that the truck crossed Dahar on the same day (a distance of 1,300 km). The transport challans also indicated that the same truck (HR 67A 3918) was shown to have once again left Daltonganj on 26 September 2017; here also, the toll data showed that the truck had crossed Dahar on the same day itself.

Again, as per transport challans, another truck (HR 67B 6567) was shown to have left Godda, Jharkhand on 29 September 2017. However, the toll data showed that the truck crossed Dahar on the same day from the opposite direction (*i.e.*, leaving Panipat).

¹⁹ Vehicles plying on other routes between Panipat and Jharkhand have to travel extra distances ranging between 26 km and 402 km.

²⁰ Panipat is 10 km from Dahar toll plaza and 93 km from Bhagan toll plaza. Both these distances can be covered in one day (at an average of 30 km per hour for 12 hours per day, compared to the estimated speed of 48 to 261 km per hour as per Jharcraft records-refer paragraph 2.1.3 above).

²¹ Panipat is 1,000 km from Sasaram toll plaza, which can be covered in three days.

It is therefore evident that all these transport challans claiming to have transported 4,10,844 semi- finished blankets from various clusters in Jharkhand to Panipat were fictitious.

(Paragraph 2.1.4.2)

✓ **Cross verification of transport challans with toll data on vehicles stated as carrying finished blankets from Panipat to Jharkhand**

During the period 23 October 2017 to 31 December 2017, as per transport challans, 4,49,762 finished blankets were dispatched from Panipat to Jharkhand for distribution through 57 trips by 46 trucks. None of these trucks crossed Dahar or Bhagan and Sasaram toll plazas.

It is, therefore, evident that the transport challans claiming to have transported 18.84 lakh kg of yarn (valued at ₹ 13.56 crore), 8.50 lakh semi-finished blankets (valued at ₹ 18.42 crore) and 6.75 lakh finished blankets (valued at ₹ 15.83 crore) between Jharkhand/ Panipat were fictitious.

(Paragraph 2.1.4.3)

Weaving of blankets by Self Help Groups (SHGs)/ Primary Weavers Cooperative Societies (PWCSs)

Out of 21.48 lakh kg of supplied yarn, 62 SHGs/ PWCSs utilised only 20.16 lakh kg of yarn which was sufficient for production of 9,50,944 blankets taking into account 2.12 kg yarn required for weaving one blanket as per standards of Jharcraft. However, SHGs/ PWCSs had supplied 9,83,447 woven blankets to Jharcraft. Thus, SHGs/PWCSs could not have produced 32,503 blankets in absence of woollen yarn and the claim of Jharcraft on blanket production is doubtful.

(Paragraph 2.1.5)

Audit analysed the capacity of each SHGs/ PWCSs for weaving of blankets on the basis of standards fixed by Jharcraft and observed that 13 SHGs/ PWCSs supplied 44,909 blankets on 24 different dates (during June 2016 to September 2017) though no yarn was available with them on relevant dates. Further, 51 SHGs/ PWCSs were shown to have supplied 3.72 lakh blankets in excess of their production capacity during June 2016 to December 2017. Thus, the claim of Jharcraft that 9.83 lakh blankets were woven by SHGs/PWCSs is doubtful.

(Paragraph 2.1.5)

Irregularities in purchase of hand looms

The records indicated that between May 2016 and December 2017, Jharcraft purchased 633 hand looms and accessories²² at a cost of ₹ 2.02 crore from four firms²³. Though the records stated that these hand looms had been distributed to the 62 SHGs/ PWCSs, there is no proof by way of identification number, location and working condition of the handlooms.

²² To supplement the existing 50 hand looms in Jharcraft.

²³ A. K. Enterprises, Latehar; Bunker Seva, Ranchi; KGN Traders, Ramgarh and S.H Traders, Latehar.

Joint physical verification (January 2018) of three clusters by Audit and Jharcraft officials (including the Managing Director) revealed that these three test checked SHGs had only 18 *per cent* of their claimed production capacity and payment had been made to suppliers without ensuring delivery of full complement of hand looms.

(Paragraph 2.1.6)

From the above observations, audit concluded that Jharcraft officials made fraudulent payment of ₹ 18.41 crore against fictitious records relating to cost of woollen yarn (₹ 13.56 crore), wages (₹ 2.39 crore), finishing (₹ 1.36 crore) and transportation (₹ 1.10 crore) of 8.89 lakh blankets.

2.2 Audit of Jharkhand Police Housing Corporation Limited (JPHCL)

During the audit of the Company following irregularities were noticed:

Award of Construction contracts to ineligible bidders

Six construction contracts valued at ₹ 4.87 crore were awarded to four ineligible contractors disregarding the eligibility criteria given in tender.

(Paragraph 2.2.1)

Deficiencies in quality testing of construction materials

The quality tests reports²⁴ accepted by the Company in construction contracts were unreliable as verification of records relating to 20 casting samples pertaining to two works revealed that 18 samples were shown as sent to laboratory for quality testing on the day of casting itself and two samples were shown as sent four to 21 days prior to the date of casting though the same were required to be sent for testing after curing for 24 hours from their casting.

Further, the documentation for dispatch of the samples and receipt of the test reports from test labs (*e.g.*, dispatch register, receipt register *etc.*) was not maintained by the company.

(Paragraph 2.2.2)

Avoidable payment of income tax

Wrong accounting of interest income of ₹ 15.33 crore on GoI scheme funds as own income in violation of General Financial Rules provision resulted in avoidable payment of income tax of ₹ 5.03 crore.

(Paragraph 2.2.3)

Summary of recommendations

- **The Home Department should initiate appropriate action against the members of the tender evaluation committees who wrongly qualified ineligible bidders for award of works.**

²⁴ The quality test samples were sent by AE, JPHCL to BIT Sindri through its messenger and test reports were sent by BIT Sindri to Executive Engineer, JPHCL, though cost of carrying out the test was borne by the contractors.

- **The Company should investigate the possible manipulation of quality test reports and take strict action against the officials and contractors found responsible.**
- **The Company should prescribe the standard procedures for testing of materials at each stage *i.e.*, for preserving test samples at site, their dispatch to lab, receipt of the test reports and documentation for the same.**
- **The Company should credit the interest earned on project funds to the project accounts or should remit the same to Government so as to avoid payment of income tax on income which does not belong to it.**

Gist of compliance audit paragraph is given below:

✓ **Jharkhand Urja Utpadan Nigam Limited** suffered an avoidable generation loss of 75.73 MU power valued at ₹ 22.79 crore due to failure to carry out periodic testing of bushings and unnecessary delay of 16 months in procurement and installation of replacement.

(Paragraph 3.1)

Chapter - 1

CHAPTER-1

1 Functioning of State Public Sector Undertakings

Introduction

1.1 As on 31 March 2017, there were 24 State Public Sector Undertakings (PSUs), all Government companies, in Jharkhand (*Annexure-1.1*) as depicted in table no.1.1:

| Type of PSUs | Working PSUs | Non-working PSUs ¹ | Total |
|-----------------------------------|--------------|-------------------------------|-----------|
| Government companies ² | 21 | 3 | 24 |
| Total | 21 | 3 | 24 |

Of the above, only nine working PSUs and one non-working PSU had finalised their accounts for the years 2014-15 to 2016-17 as on 31 December 2017 (*Annexure 1.2*). As per the latest finalised accounts of the 10 PSUs, five PSUs earned profit of ₹ 22.98 crore and five PSUs incurred losses of ₹ 1,700.73 crore. These PSUs registered a turnover of ₹ 4,052.92 crore as per their latest finalised accounts as of 31st December 2017.

The 10 PSUs generated average negative Return on Investment (RoI) of 18.34 *per cent* on the investments (equity and loans) by the State Government during 2014-15 to 2016-17. Against this, the average cost of borrowings of the State Government was 6.87 *per cent* during 2014-15 to 2016-17. Thus, the loss to the public exchequer as a result of the investment in the 10 PSUs that had finalised their accounts in the past three years amounted to ₹ 2,092.21 crore³. The loss, if any, incurred by the remaining 14 PSUs who have not finalised their accounts could not be assessed.

As on 31 March 2017, the 21 working PSUs had 5,473 employees and three non-working PSUs had no employees⁴. The three non-working PSUs had no activity for more than three years and had an investment of ₹ 35.75 crore (equity: ₹ 0.78 crore and loans: ₹ 34.97 crore) as on 31 March 2017.

Recommendation

Since the continued existence of loss making and non-working PSUs causes a substantial drain on the public exchequer, the State Government may (i) review the functioning of all loss making PSUs; and (ii) examine the possibility of winding up non-working PSUs.

¹ PSUs which have had no operational activities for more than last three years.

² Companies referred to in Sections 2(45), 139(5) and 139(7) of the Companies Act, 2013.

³ As per records of PSUs

⁴ Employees of holding company (Jharkhand Urja Utpadan Nigam Limited) look after the work of three non-working PSUs.

Accountability framework

1.2 Section 139 and 143 of the Companies Act, 2013 (Act) applies to audit of Government companies. The Comptroller and Auditor General of India (CAG) appoints Chartered Accountants (CAs) as Statutory auditors and conducts supplementary audit of these companies.

The Reports of the CAG are submitted to the Government, who shall, in terms of the CAG's (Duties, Powers and Conditions of Service) Act, 1971, cause them to be laid before the Legislature.

1.3 The concerned administrative departments under the Government of Jharkhand exercise control over the affairs of these PSUs, whose Chief Executives and Directors to the Board are appointed by the State Government.

Stake of Government of Jharkhand

1.4 The State Government's stake in PSUs falls under three broad categories viz., share capital and loans, special budgetary support by way of grants, subsidies to consumers and guarantees of loans availed by PSUs from financial institutions.

Investment in State PSUs

1.5 As on 31 March 2017, the investment (share capital and long term loans) in 24 State PSUs by State Government, Central Government and others was ₹ 10,753.32 crore⁵ as detailed in table no. 1.2 (further details are given in *Annexure 1.1*).

Table No. 1.2: Total investment in PSUs as on 31 March 2017

| Type of PSUs | Status of accounts finalised | (₹ in crore) | | | | | | Grand total |
|------------------|---------------------------------|---------------|---------------------|---------------|------------------|---------------------|------------------|------------------|
| | | Equity | | | Long term loans | | | |
| | | State Govt. | Others ⁶ | Total | State Govt. | Others ⁷ | Total | |
| Working PSUs | 2014-15 to 2016-17 ⁸ | 100.54 | 6.30 | 106.84 | 9,382.30 | 324.43 | 9,706.73 | 9,813.57 |
| | Prior to 2014-15 | 186.30 | 0.00 | 186.30 | 717.61 | 0.09 | 717.70 | 904.00 |
| Sub total | | 286.84 | 6.30 | 293.14 | 10,099.91 | 324.52 | 10,424.43 | 10,717.57 |
| Non-working PSUs | 2014-15 to 2016-17 | 0.0 | 0.05 | 0.05 | 19.45 | 0.00 | 19.45 | 19.50 |
| | Prior to 2014-15 | 0.00 | 0.73 | 0.73 | 15.52 | 0.00 | 15.52 | 16.25 |
| Sub total | | 0.00 | 0.78 | 0.78 | 34.97 | 0.00 | 34.97 | 35.75 |
| Total | | 286.84 | 7.08 | 293.92 | 10,134.88 | 324.52 | 10,459.40 | 10,753.32 |

Source: As per audited accounts/ information furnished by the PSUs

⁵ As per records of PSUs.

⁶ Includes investment of ₹ 7.08 crore by two State Government holding companies in their six subsidiary companies.

⁷ Includes loan from Central Government and Financial Institutions.

⁸ Accounts finalised at least upto 2014-15

1.6 The sector wise summary of investments in State PSUs as on 31 March 2017 is given in table no. 1.3.

| Name of the Sector | Working PSUs | | Non-working PSUs | | Total | Total Investment (₹ in crore) | Investment in last five years (₹ in crore) |
|--------------------|----------------------------|-------------------------------|----------------------------|-------------------------------|-----------|-------------------------------|--|
| | With three years' accounts | Without three years' accounts | With three years' accounts | Without three years' accounts | | | |
| Power | 3 | 1 | 1 | 1 | 6 | 10,524.48 | 9,742.47 |
| Service | 1 | 5 | 0 | 0 | 6 | 82.46 | 22.00 |
| Finance | 0 | 1 | 0 | 0 | 1 | 3.34 | 3.34 |
| Manufacturing | 1 | 1 | 0 | 0 | 2 | 15.60 | 3.97 |
| Others | 3 | 4 | 0 | 0 | 7 | 127.44 | 56.64 |
| Total | 8 | 12 | 1 | 1 | 22 | 10,753.32 | 9,828.42 |

Source: As per audited accounts/ information furnished by the PSUs

The thrust of the State Government investment in PSUs was in three power sector companies⁹. Out of the State Government investment of ₹ 10,196.57 crore (₹ 113.40 crore in equity and ₹ 10,083.17 crore in loans) in the power sector¹⁰, ₹ 9,425.67 crore (₹ 8.40 crore in equity and ₹ 9,417.27 crore in loans) was invested between 2012-17.

1.7 Differences between the figures of Government equity and loans depicted in the Finance Accounts and in the records of PSUs are given in table no. 1.4.

| Investment | (₹ in crore) | | |
|------------|-------------------------|--------------------------------------|------------|
| | As per Finance Accounts | As per records of PSUs ¹¹ | Difference |
| Equity | 72.80 | 286.84 | 214.04 |
| Loans | 9,476 | 10,134.88 | 658.88 |

Source: Information furnished by the PSUs and Finance Accounts, Government of Jharkhand (GoJ), 2016-17

Recommendation

The Finance Department, the concerned administrative departments and the PSUs may take immediate steps to reconcile the differences in figures, in a time bound manner, with the Accountant General (A & E).

1.8 The position of Government stake in PSUs is as stated in table no. 1.5.

| Particulars | (₹ in crore) | |
|--|-----------------|-----------|
| | Number of PSUs | Amount |
| Non-working PSUs where there is no expenditure at all | 3 ¹² | 0.00 |
| Outstanding GoJ loans to PSUs which have not repaid loans or paid interest on loans for last three years | 5 ¹³ | 10,033.17 |

Source: Information furnished by the PSUs and Finance Accounts, 2016-17

⁹ Jharkhand Bijli Vitran Nigam Limited, Jharkhand Urja Sancharan Nigam Limited, Tenughat Vidyut Nigam Limited.

¹⁰ Details of PSU wise investment are given at Sl. no. A11 to A15 and B1 to B3 of Annexure 1.1.

¹¹ As per latest finalised accounts of PSUs as of September 2017 as at the time of finalisation of Finance Accounts, Jharkhand for the year 2016-17.

¹² Sl. no B1 to B3 of Annexure 1.1

¹³ Sl. no. A11, A14, A15, B1 and B2 of Annexure 1.1

Recommendation

Since the chances of repayment of loans by the five PSUs who have not even paid interest on loans, are remote, if not non-existent, the State Government should consider converting past loans to equity, or writing them off and future payments, if any, should be by way of grants-in-aid, pending review on whether at least some of these PSUs should not be wound up.

Arrears in finalisation of Accounts

1.9 The Companies Act 2013 stipulates that the annual financial statements of Companies are to be finalised within six months from the end of the relevant financial year *i.e.*, by September end. Failure to do so may attract penal provisions, which stipulates that every officer of the concerned defaulting company shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees, or with both.

As of 31st December 2017, the accounts of 19 working Companies were in arrears for periods up to eight years, as depicted in *Annexures 1.3*. Delays in finalisation of accounts often results in unavailability or loss of crucial records over a period of time, which is fraught with possibilities of misrepresentation of facts, fraud and misappropriation.

Out of 21 working PSUs, only two PSUs¹⁴ finalised their accounts for 2016-17 and the remaining 19 PSUs have arrears of 54 accounts¹⁵. Out of these 19 PSUs, accounts of seven PSUs were in arrears for one year, ten PSUs for two to five years, and two PSUs above five years, as depicted in *Annexure 1.3*.

Details of the directors of the 19 working companies whose accounts are in arrears and are liable under the above penal provisions of the Companies Act are given in *Annexure-1.4 (a) and 1.4 (b)*.

1.10 In addition to the above, as on 31 December 2017, the accounts of all three non-working PSUs were in arrears as detailed in table no. 1.6.

| Year | No. of non-working PSUs | No. of accounts in arrears | Years for which accounts were in arrears | No. of years for which accounts were in arrears |
|---------|-------------------------|----------------------------|--|---|
| 2014-15 | 3 | 16 | 2008-09 to 2014-15 | 3 to 7 |
| 2015-16 | 3 | 19 | 2008-09 to 2015-16 | 4 to 8 |
| 2016-17 | 3 | 15 | 2009-10 to 2016-17 | 1 to 8 |

1.11 The State Government had extended Budgetary support of ₹ 2,659.56 crore in 12 working PSUs {equity: ₹ 78.25 crore (nine PSUs), loans: ₹ 1,273.80 crore (four PSUs), others (subsidy and revenue grants) ₹ 1,307.51 crore (three PSUs)} during the period for which accounts were in arrear as detailed in *Annexure 1.5*. Out of this, Budgetary support of ₹ 208.22 crore was extended to six working PSUs whose accounts were in arrears for more

¹⁴ Sl. no A6, A9 of Annexure 1.1

¹⁵ At the rate of one account per year

than three years, of which ₹ 36.00 crore was extended to two PSUs¹⁶ during 2016-17.

Further, the State Government also extended budgetary support of ₹ 15.52 crore as loan to one non-working company (Karanpura Energy Limited) during the period for which its accounts were in arrears as detailed in *Annexure 1.5*. The basis on which the State government expects the company to repay the principal of the loan and the interest thereon is not clear.

The decision of the State Government to extend budgetary support to the above PSUs whose accounts were in arrears, was financially imprudent, since the State Government had no basis to assess the financial soundness of these PSUs. This is evident from fact that five PSUs that received State Government loans did not even repay the interest thereon during the last three years.

Recommendations

- The Finance Department and the concerned administrative departments should ensure that the State PSUs take immediate action to make their accounts current, so that the directors of these PSUs do not continue to fall foul of the Companies Act.**
- The Finance Department and the concerned administrative departments should ensure that budgetary support is not extended to those PSUs whose accounts are not current.**

Performance of PSUs as per their latest finalised accounts

1.12 The key financial ratios used to assess the performance of the nine working PSUs¹⁷ that finalised their accounts for the period 2014-15 to 2016-17 (*Annexure 1.6*) are given in table 1.7.

| Particulars | Key parameters (in percentage) | 2014-15 | 2015-16 | 2016-17 | Average |
|--------------------|--------------------------------|-----------|-----------|---------|-----------|
| Profit making PSUs | ROCE ¹⁸ | 46.90 | 10.26 | 22.21 | 26.45 |
| | ROI ¹⁹ | 46.90 | 10.26 | 22.21 | 26.45 |
| | ROE ²⁰ | 18.55 | 6.97 | 15.35 | 13.62 |
| Loss making PSUs | ROCE | -69.93 | -26.31 | - | -48.12 |
| | ROI | -69.93 | -26.31 | - | -48.12 |
| | ROE | -8,277.70 | -* | - | -4,138.85 |
| Aggregate PSUs | ROCE | -51.74 | -25.49 | 22.21 | -18.34 |
| | ROI | -51.74 | -25.49 | 22.21 | -18.34 |
| | ROE | -360.36 | -1,256.80 | 15.35 | -533.94 |
| Cost of borrowing | | 7.22 | 6.63 | 6.76 | 6.87 |

Source: Information as per finalised accounts of PSUs
 * ROE cannot be calculated due to minus balance of shareholders' fund.

¹⁶ Jharkhand Tourism Development Corporation Limited and Jharkhand Urban Infrastructure Development Corporation Limited.

¹⁷ Financial ratios cannot be calculated for non-working PSUs or those PSUs whose accounts are in arrears.

¹⁸ Return on capital employed (ROCE) = (net profit/loss before dividend, interest and tax) / capital employed, where capital employed = Investment – Deferred revenue expenditure (DRE). As there was no DRE of the PSUs during 2014-17, the ROCE and ROI were the same.

¹⁹ Return on investment (ROI) = (Net profit before interest, tax and dividend) / investment.

²⁰ Return on equity (ROE) = (Net profit after tax - preference dividend) / Shareholders' Fund.

1.13 The major contributors to profit were Jharkhand State Beverages Corporation Limited (₹ 11.95 crore) and Jharkhand Police Housing Corporation Limited (₹ 6.02 crore). The ROI of these companies ranged between 21.02 to 249.47 per cent during 2014-17. The PSUs which incurred heavy losses were Jharkhand Bijli Vitran Nigam Limited (₹ 1,598.83 crore) and Jharkhand Urja Sancharan Nigam Limited (₹ 97.24 crore) as per their latest finalised Accounts.

1.14 The State Government has not formulated any dividend policy for State PSUs. Consequently, though, as per their latest finalised accounts, five PSUs²¹ with Government equity of ₹ 128.11 crore²² earned aggregate profit of ₹ 22.98 crore, none of these PSUs declared dividend.

Recommendation

The Finance Department may formulate dividend policy for payment of specified dividend on equity invested in profit making PSUs on lines of the Governments of Uttar Pradesh (five per cent of equity capital) and Madhya Pradesh (20 per cent of profit after tax).

1.15 The Companies Act 2013 stipulates that the Board of Directors of every company meet a minimum of four times a year. It was observed, however, that out of 21 working PSUs, 17 PSUs held less than four meetings during 2014-17 as detailed in table-1.8:

| Year | Shortfall in no. of meetings held | No. of Companies | Name of the Company at Sl. no. in Annexure 1.1 |
|---------|-----------------------------------|------------------|--|
| 2014-15 | 4 | 04 | A3, A5, A19, A20 |
| | 3 | 02 | A18, A21 |
| | 2 | 02 | A10, A16 |
| | 1 | 07 | A1, A2, A4, A6, A7, A9, A17 |
| 2015-16 | 4 | 02 | A5, A19 |
| | 3 | 03 | A3, A4, A20 |
| | 2 | 05 | A1, A7, A8, A11, A17 |
| | 1 | 05 | A2, A9, A10, A16, A21 |
| 2016-17 | 3 | 07 | A1, A3, A4, A5, A7, A17, A19 |
| | 2 | 03 | A8, A16, A18 |
| | 1 | 05 | A2, A9, A11, A20, A21 |

Accounts Comments

1.16 Sixteen²³ working Companies forwarded their 34 audited Accounts to the Accountant General during the year 2016-17²⁴. Of these, 27 accounts of 12

²¹ Jharkhand Police Housing Corporation Limited, Jharkhand Silk Textile and Handicraft Development Corporation Limited, Jharkhand State Beverages Corporation Limited, Greater Ranchi Development Agency Limited and Jharkhand Industrial Infrastructure Development Corporation Limited.

²² Shareholders' funds as per latest finalised accounts

²³ Sl. No. A2, A 5, A6, A 7, A 8, A 9, A 10, A 11, A 12, A 13, A 14, A 15, A 16, A 17, A 22, and B 3 of Annexure-1.1

²⁴ During the period from October 2016 to December 2017.

companies were selected for supplementary audit. The Audit Reports of Statutory auditors appointed by CAG and the supplementary audit of CAG indicated that the quality of maintenance of accounts needs to be improved substantially. The details of aggregate money value of comments of Statutory auditors and CAG are given in table no. 1.9.

| Sl. no. | Particulars | 2014-15 | | 2015-16 | | 2016-17 | |
|---------|------------------------------|-----------------|--------|-----------------|--------|-----------------|----------|
| | | No. of accounts | Amount | No. of accounts | Amount | No. of accounts | Amount |
| 1. | Increase in profit | - | - | 2 | 0.94 | 2 | 10.41 |
| 2. | Decrease in profit | 3 | 6.65 | 7 | 9.46 | 6 | 28.47 |
| 3. | Increase in loss | 1 | 2.10 | 7 | 14.68 | 8 | 1,506.80 |
| 4. | Decrease in loss | 7 | 267.99 | 5 | 452.46 | 7 | 409.04 |
| 5. | Material facts not disclosed | 5 | - | 9 | - | 16 | - |

During the year, the Statutory auditors had qualified 21 accounts finalised by 12 working companies. Compliance to the Accounting Standards by the companies remained poor as there were 36 instances of non-compliance to Accounting Standards in 11 accounts of seven²⁵ companies.

Recommendation

The Finance Department and the concerned administrative departments should immediately review the working of the 12 companies where the Statutory auditors had given qualified comments/ opinion.

Response of the Government to Audit

Audit paragraphs

1.17 Five audit paragraphs have been issued (July 2017 to March 2018) to the managements of the companies and Principal Secretary/ Secretaries of the respective departments with request to furnish replies within four weeks. Out of the five paragraphs, replies of the departments to four paragraphs are still awaited (June 2018).

Follow up action on Audit Reports

Replies outstanding

1.18 Reports of the Comptroller and Auditor General (CAG) of India represents the culmination of the process of audit scrutiny. It is therefore, necessary that they elicit appropriate and timely response from the executive. The Finance Department, Government of Jharkhand issued (November 2015) instructions to all Administrative Departments to submit replies/ explanatory notes to paragraphs/reviews included in the Audit Reports of the CAG of India within a period of three months of their presentation to the Legislature without waiting for any questionnaires from the Committee on Public Sector

²⁵ Sl. No. A10 to A15 and A 17 of Annexure-1.1

Undertakings (COPU). The position of explanatory notes not received is given in the table no. 1.10.

| Table No. 1.10: Explanatory notes not received (as on 30 June 2018) | | | | | |
|---|--|---|------------|--|------------|
| Year of the Audit Report (PSUs) | Date of placement of Audit Report in the State Legislature | Number of performance audits (PAs) and Paragraphs in the Audit Report | | Total PAs/paragraphs for which explanatory notes were not received | |
| | | PAs | Paragraphs | PAs | Paragraphs |
| 2005-06 | 04 April 2007 | 1 | 3 | - | 1 |
| 2006-07 | 26 March 2008 | 1 | 6 | 1 | 5 |
| 2007-08 | 10 July 2009 ²⁶ | 1 | 8 | 1 | 6 |
| 2008-09 | 13 August 2010 | 1 | 4 | 1 | 2 |
| 2009-10 | 29 August 2011 | 1 | 6 | 1 | 1 |
| 2010-11 | 06 September 2012 | 1 | 3 | - | - |
| 2011-12 | 27 July 2013 | 1 | 5 | - | 3 |
| 2012-13 | 05 March 2014 | 1 | 5 | - | 2 |
| 2013-14 | 26 March 2015 | 1 | 6 | - | 3 |
| 2014-15 | 15 March 2016 | 2 | 5 | - | 1 |
| 2015-16 | 12 August 2017 | 2 | 6 | - | 5 |
| Total | | 13 | 57 | 4 | 29 |

Recommendation

The concerned administrative departments should ensure compliance to the directives (November 2015) of the Finance Department, and furnish timely response to audit observations.

Discussion of Audit Reports by COPU

1.19 The status as on 30 June 2018 of Performance Audits and Paragraphs that appeared in Audit Reports (PSUs) and discussed by the COPU is as given in table no. 1.11.

| Table No. 1.11: Performance Audits (PA)/Paragraphs appeared in Audit Reports <i>vis a vis</i> discussed (as on 30 June 2018) | | | | |
|--|--------------------------|------------|----------------------|------------|
| Period of Audit Report | Number of PAs/paragraphs | | | |
| | Appeared in Audit Report | | Paragraphs discussed | |
| | PA | Paragraphs | PA | Paragraphs |
| 2004-05 | 2 | 1 | 2 | 1 |
| 2005-06 | 1 | 3 | 1 | 2 |
| 2006-07 | 1 | 6 | - | 1 |
| 2007-08 | 1 | 8 | - | 2 |
| 2008-09 | 1 | 4 | - | 2 |
| 2009-10 | 1 | 6 | - | 5 |
| 2010-11 | 1 | 3 | 1 | 3 |
| 2011-12 | 1 | 5 | 1 | 2 |
| 2012-13 | 1 | 5 | 1 | 3 |
| 2013-14 | 1 | 6 | 1 | 3 |
| 2014-15 | 2 | 5 | 2 | 4 |
| 2015-16 | 2 | 6 | 2 | 1 |
| Total | 15 | 58 | 11 | 29 |

²⁶ Placed in parliament

Compliance to Reports of COPU

1.20 Action Taken Notes (ATN) to 15 paragraphs appearing in 10 Reports of COPU²⁷ presented to the State Legislature between August 2006 and January 2017 had not been received (June 2018) as indicated in table no. 1.12. These COPU Reports pertain to CAG Audit Reports for period from 2002-03 to 2005-06 and 2010-11. COPU Reports on the Audit Reports for the year 2006-07 to 2009-10 and 2011-12 onwards are not presented so far (June 2018).

| Year of the Audit Report | Total number of COPU Report | Total no. of recommendations in COPU Report | No. of recommendations where ATNs not received |
|--------------------------|-----------------------------|---|--|
| 2002-03 | 1 | 1 | 1 |
| 2003-04 | 1 | 1 | 1 |
| 2004-05 | 4 | 5 | 2 |
| 2005-06 | 3 | 10 | 10 |
| 2010-11 | 1 | 1 | 1 |
| Total | 10 | 18 | 15 |

Source: Figures worked out by Audit

Recommendation

The State Government should ensure prompt compliance in the furnishing of ATNs on the reports of COPU.

Restructuring of PSUs consequent to reorganisation of the State

1.21 Consequent to the reorganisation of the erstwhile Bihar State into the States of Bihar and Jharkhand *w.e.f.* 15 November 2000, it was decided (September 2005) to divide the assets and liabilities of the then existing 12 PSUs as detailed in *Annexure 1.7*. This exercise, has, however, been completed only in respect of five PSUs²⁸ as of December 2017

Recommendation

Since almost two decades have passed since the reorganisation of the State, the State Government is required to work closely with the Government of Bihar for the expeditious division of assets and liabilities of the seven PSUs, where the Government investment as on 15 November 2000 was ₹ 132.36 crore.

Reforms in Power Sector under Ujwal Discom Assurance Yojna (UDAY)

1.22 With an objective to improving the operational and financial efficiency of the State DISCOMs, Ministry of Power, Government of India (GoI) launched (November 2015) Ujwal Discom Assurance Yojna (UDAY), a scheme for the financial turnaround of Power Distribution Companies.

²⁷ Pertaining to the Energy Department, GoJ, that appeared in the Reports of the CAG for the year 2002-03 to 2005-06 & 2010-11.

²⁸ Bihar Rajya Beej Nigam Limited, Bihar State Hydroelectric Power Corporation Limited, Bihar State Tourism Development Corporation Limited, Bihar State Warehousing Corporation and Bihar State Mineral Development Corporation Limited.

A tripartite Memorandum of Understanding (MoU) was signed (January 2016) between Ministry of Power, GoI, Government of Jharkhand and Jharkhand Bijli Vitran Nigam Limited (JBVNL) for implementation of the scheme with identified financial and operational targets.

The progress achieved so far in respect of important financial and operational targets fixed as per MoU is given in **Annexure 1.8**.

As per MoU, GoJ was required to take over debt of JBVNL by providing grant of ₹ 6,136.37 crore during 2015-16. But, GoJ provided the amount as a loan which resulted in annual interest liability of ₹ 797.73 crore²⁹ on the company in violation of MoU. Further, grant of ₹ 292 crore scheduled for 2016-17 has also not been provided by GoJ to the Company, so far (July 2018).

So far as targets for JBVNL are concerned, it could not achieve financial targets in respect of reduction of aggregate technical and commercial (AT&C) losses, billing efficiency and collection efficiency. In respect of operational targets also, the performance of JBVNL was far from satisfactory. It could not achieve the targets of distribution transformer metering (Rural), rural feeder audit, smart metering and electricity access to unconnected households.

²⁹ at the rate of 13 per cent per annum

Chapter - 2

CHAPTER - 2

2 Audit relating to Government companies

2.1 Audit of production and transportation of woollen blankets by Jharcraft - fraudulent payment of ₹ 18.41 crore

Jharcraft officials made fraudulent payment of ₹ 18.41 crore against fictitious records relating to cost of woollen yarn, wages, finishing and transportation of 8.89 lakh blankets.

Department of Labour, Employment and Training (Labour Department), GoJ ordered (November 2016 and May 2017) Jharkhand Silk, Textile & Handicraft Development Corporation Limited (Jharcraft), a State PSU, to supply 9,82,717 woollen blankets¹ for ₹ 29.48 crore.

Accordingly, Jharcraft placed orders² (May 2016 to September 2017) for supply of yarn to NAN Woollen Mills, Panipat (18.64 lakh kg) and Unnati International, Panipat (2.94 lakh kg) for a total value of ₹ 15.54 crore. The yarn was to be distributed to 62 Self Help Groups (SHGs)/ Primary Weavers Cooperative Societies (PWCSs) located in eight districts, who had the facility to weave woollen blankets. The SHGs/ PWCSs are supervised by 27 cluster managers who report to the Deputy General Manager (DGM), Handlooms, Jharcraft. The semi-finished blankets were thereafter to be washed and finished by Nutan Industries, Panipat. The finished blankets were then to be transported by Super Haryana Road Lines, Panipat and Speed Fast Courier & Cargo Services, Ranchi to different districts in Jharkhand for distribution to people living below the poverty line (BPL). All the above firms were either empanelled vendors of the National Handloom Development Corporation (for supply of yarn) or selected by Jharcraft through tender. Jharcraft incurred expenditure of ₹ 19.39 crore³ up to January 2018⁴.

Audit examination indicated that the purported transactions were a fabric of fiction, and Jharcraft officials purchased inferior blankets from elsewhere, which were distributed to the BPL category in 24 districts through the Deputy Commissioners of districts. Audit evidence supporting this conclusion is furnished below:

¹ At a rate of ₹ 300 per blanket, each measuring 60" x 90" and weighing 2 kg.

² Orders for 15.34 lakh kg were placed with National Handloom Development Corporation Ltd. (NHDC), who, under the yarn supply scheme of Government of India provided price subsidy for yarn procured from its empaneled vendors at their quoted rates. Supply orders of Jharcraft to NHDC either mentioned the name of the preferred supplier (NAN/ Unnati) or indicated the supplier quoted price. The vendor was required to deliver the yarn directly to Jharcraft, and payment would be routed through NHDC (after deducting subsidy, which would be paid directly by NHDC to the vendor). In addition, Jharcraft purchased 6.24 lakh kg of yarn directly from NAN, without availing subsidy.

³ ₹ 6.85 crore provided (July 2017) by the Department, ₹ 4.54 crore met from own funds and ₹ 8.00 crore diverted (July 2017 and November 2017) from funds available under Sericulture scheme under orders of MD, which is yet to be recouped.

⁴ ₹14.53 crore for yarn, ₹2.39 crore towards wages to weavers including supervision charges, ₹ 1.36 crore for finishing charges and ₹1.10 crore for transportation.

2.1.1 Failure to ensure quality and quantity in yarn procurement

As discussed below, there was no evidence to show that the yarn stated to have been supplied to SHGs/ PWCSs met the stipulated quantity and quality:

✓ The MD Jharcraft had assured (June 2017) the Labour Department that Jharcraft's central store at Irba, Ranchi had five technical personnel to ensure quality control. Further, the clusters were manned only by cluster managers who were non-technical persons. Accordingly, the supply orders stipulated that 15.24 lakh kg of yarn was to be delivered at the central store. Despite this, for reasons not on record⁵, the yarn was shown⁶ as supplied directly (June 2016 to October 2017) from Panipat to 27 clusters of Jharcraft. Again, for reasons not on record, additional supply orders⁷ specifically required the vendors to deliver the yarn to the clusters. Since the clusters did not have technical personnel to perform quality control, the yarn stated to have been supplied directly to the clusters could not have been tested for quality.

✓ Further, the stock account of receipt of yarn at Jharcraft head office was based only on sale invoices⁸, and there was no record to prove that the items and quantities mentioned in the invoices had actually been delivered.

2.1.2 Irregular engagement of transporters

As mentioned in paragraph 2.1 above, Jharcraft selected (March 2017) Super Haryana Road Lines, Panipat and Speed Fast Courier & Cargo Services, Ranchi as transporters. Without approval of the competent authority, DGM Handloom engaged four other firms viz., Haryana Goods Transport Co., Panipat, Haryana Transport Co., Panipat, Haryana Golden Road lines, Karnal and Shri Ganesh Transport Co., Karnal for transportation of woollen yarn/ semi-finished blankets/ finished blankets, instead of the two firms selected by the competent authority. None of these four firms had participated in the tender process, and there was no record on how and why the DGM Handloom selected these ineligible firms. Subsequently, at the time of payment, the MD called for the explanation of the DGM Handloom, who, at that time, justified the unauthorised and irregular engagement on grounds of emergency and pressure from different Deputy Commissioners to supply blankets within the stipulated time. Consequently, the MD approved (during April 2017 to November 2017) payment of ₹ 1.10 crore (**table 2.1**). The justification given by DGM Handloom, however, was an afterthought since there was no evidence of such emergency or undue pressure from Deputy Commissioners. The *post facto* approval of the MD was therefore, irregular.

Non-competitive and unauthorised engagement of transporters resulted in irregular payment of ₹ 1.10 crore.

⁵ Nevertheless, the DGM, Handloom, as operational head of blanket production was accountable, for failing to ensure adherence to supply order or to ensure quality control through technical personnel.

⁶ In the stock account maintained in the Jharcraft head office, invoices of the supplier and transporter's challans.

⁷ For 6.34 lakh kg issued by the Assistant General Manager, Handloom or by the Chief Executive Officer or the Managing Director.

⁸ Issued by NHDC or the vendor (in cases where purchases were not routed through NHDC).

| Table 2.1: Statement showing amount of Transportation charges | | | | |
|---|--|----------------------------|-----------------------------|--|
| (₹ in lakh) | | | | |
| Sl. No. | Transporter's name | Transportation charges due | Transportation charges paid | Outstanding transport charges ⁹ |
| 1 | Haryana Goods Transport Co., Panipat | 207.83 | 55.56 | 152.27 |
| 2 | Sri Ganesh Transport Co., Karnal | 60.90 | 33.21 | 27.69 |
| 3 | Haryana Transport Corporation, Panipat | 33.59 | Nil | 33.59 |
| 4 | Haryana Golden Road lines, Karnal | 21.47 | 21.47 | Nil |
| Total | | 323.79 | 110.24 | 213.55 |

2.1.3 Discrepancies in transport challans and road permits

Audit verification of records for the period January 2017 to December 2017¹⁰ indicated the following:

- 143 vehicles made 319 trips to transport 18.84 lakh kg yarn from Panipat to 27 clusters;
- 105 vehicles made 264 trips to transport 8.50 lakh semi-finished blankets from the 27 clusters to Panipat;
- 65 vehicles made 127 trips to transport 6.75 lakh finished blankets from Panipat to all 24 districts of Jharkhand for distribution to BPL category.

Audit test check of transport challans¹¹ and their cross-verification with road permits issued by the Commercial Taxes department (CTD)¹² revealed the following irregularities:

- ✓ During the period 27 July 2017 to 10 September 2017, twelve vehicles¹³ were recorded as having made two return trips between Panipat and Jharkhand within a short span of one to five days by covering 2,366 km to 3,134 km for the first journey, before commencing the second journey (*Annexure 2.1.1*). This worked out to speeds ranging between 48 km per hour and 261 km per hour¹⁴ which were significantly higher than the average travelling speed¹⁵ (20-40 km per hour) of trucks in India. It is therefore evident that these journeys did not actually take place.

Record of vehicles plying in short span of time indicated that transportation of raw material and semi-finished blankets was improbable.

⁹ Following the audit observations, the Development Commissioner, Jharkhand ordered (February 2018) Jharcraft to stop all further payments under this scheme.

¹⁰ The audit scope was limited to this period and not earlier or later periods.

¹¹ Delivered to the clusters, but available with Jharcraft Head Office

¹² Between 28 August 2014 and 1 July 2017 (when, with the introduction of GST, the system of road permits was abolished) road permits were issued through the online portal of CTD. Jharcraft used its user ID and password to generate unique road permit number for each consignment giving details of commodities, consigner, place of dispatch, place of delivery, etc. Jharcraft would then send the link to the consigner to enable the consigner to access the portal and enter vehicle number, consignment date etc. The print out was sent with the driver of the vehicle to enable access through the CTD check posts.

¹³ Carrying 1.46 lakh kg yarn valued at ₹ 1.05 crore

¹⁴ Presuming 12 hours travel per day

¹⁵ As per report of Retailers Association of India on "Movement of goods in India" published in December 2013.

✓ In respect of eight vehicles which claimed to have transported yarn¹⁶ during the period 27 June 2017 to 30 June 2017, the vehicle number mentioned in the concerned transport challans available with Jharcraft did not match the vehicle number mentioned in the road permits issued by the Commercial Tax Department, GoJ (*Annexure 2.1.2*). It is therefore evident that the road permits were not used for transportation of the yarn claimed to have been supplied to Jharcraft.

✓ The records indicated that three vehicles claimed to have carried 21,071 semi-finished blankets between 26 September 2017 and 26 October 2017. Audit scrutiny of the transport challans¹⁷, however, revealed the following: (i) even to the layman's eye it was evident that the handwriting on the transport challans issued for different clusters and different vehicles was identical, indicating that the transport challans were fabricated; (ii) the names of the drivers for the same vehicle travelling on the same day differed in the respective transport challans; (iii) the different transport challans claimed that each of the three vehicles had visited two clusters located in different districts (as far apart as 60 km, 227 km and 461 km) on the same day, which was unlikely, if not impossible; (iv) further, each of the transport challans claimed freight charges from point to point (*i.e.*, from the concerned cluster to Panipat), which makes it clear that the vehicles had not visited more than one cluster per trip (*Annexure 2.1.3*).

✓ The Jharkhand Value Added Taxes Rules, 2006 stipulate that CTD check posts would countersign the declaration on the road permits and affix their official seal. Audit observed, however, that none of the 92 road permits for the period January 2017 to June 2017 contained the mandatory countersignature and CTD official seal. It is therefore evident that the road permits were not used to transport yarn/ semi-finished blankets/ finished blankets, and the records indicating this were fictitious.

2.1.4 Discrepancies with reference to toll plaza data

On the basis of transport challans, Audit prepared a database containing details of purported transportation of (i) woollen yarn procured from firms in Panipat; (ii) semi-finished blankets sent from different clusters in Jharkhand to Panipat for washing and finishing; and (iii) finished blankets dispatched from Panipat to different Deputy Commissioners for distribution to the BPL category in the 24 districts.

Audit then matched the registration numbers of vehicles collected through the above process with the toll data¹⁸ relating to Sasaram toll plaza on NH-2 in Bihar, Dahar toll plaza on NH-709 and the alternative Bhagan toll plaza¹⁹ on NH-1 (both in Haryana). The route through Sasaram on NH-2 is the preferred

¹⁶ 0.48 lakh kg of yarn (worth ₹ 0.35 crore)

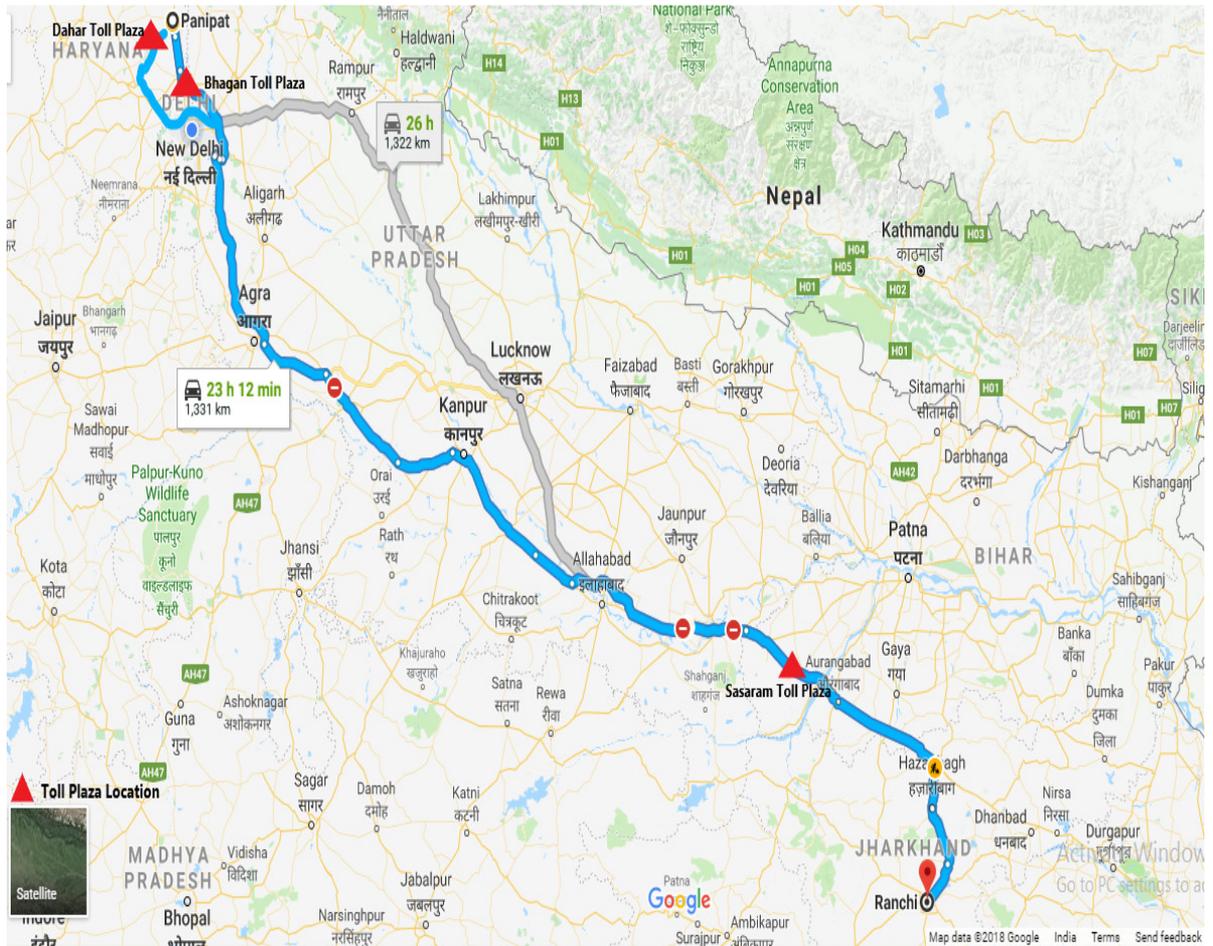
¹⁷ Road permits for this period could not be examined for this period since the system of generating road permits was dispensed with after 1 July 2017.

¹⁸ Provided by National Highways Authority of India (NHAI) for the period 01 January 2017 to 31 December 2017 in respect of Sasaram toll plaza and Dahar toll plaza, and for the period 23 October 2017 to 31 December 2017 in respect of Bhagan toll plaza.

¹⁹ Since the Bhagan toll plaza became operational only from 23 October 2017, toll data was collected from that date till December 2017. However, as per records of Jharcraft, no yarn was transported during this period.

and the shortest route²⁰ for vehicles travelling between Panipat and Jharkhand as shown in Figure 2.1.1 below. Audit has therefore presumed that, even if some of the vehicles used other routes, it is unlikely that none of the vehicles used the shortest and preferred route through Sasaram. Audit has also estimated that trucks leaving Panipat for Jharkhand would cross either Dahar or Bhagan toll plazas in one day²¹, and take a total of three days²² between Panipat and Sasaram.

Figure 2.1.1: Map showing Panipat - Jharkhand route and toll plaza locations



(Source: Google map)

2.1.4.1 Cross verification of transport challans with toll data on vehicles claiming to have carried woollen yarn from Panipat to Jharkhand

As per the transport challan, one vehicle (HR 67 A 1061) was stated to have transported woollen yarn to Jharkhand leaving Panipat on 15 September 2017. However, the Dahar toll data showed that the truck had exited via Dahar on 15 September and returned on 16 September itself. Further, the same truck left

²⁰ Vehicles plying on other routes between Panipat and Jharkhand have to travel extra distances ranging between 26 km and 402 km.

²¹ Panipat is 10 km from Dahar toll plaza and 93 km from Bhagan toll plaza. Both these distances can be covered in one day (at an average of 30 km per hour for 12 hours per day, compared to the estimated speed of 48 to 261 km per hour as per Jharcraft records-refer paragraph 2.1.3 above).

²² Panipat is 1,000 km from Sasaram toll plaza, which can be covered in three days.

Dahar on 19 September and returned via Dahar on the same day. Again, the truck left Dahar on 20 September 2017 and returned on 21 September. It is therefore evident that the truck had not travelled to Jharkhand during this period and the transport challan was fictitious.

2.1.4.2 Cross verification of transport challans with toll data on vehicles stated as carrying semi-finished blankets from Jharkhand to Panipat

Results of cross verification of transport challans with toll data for the period 23 October 2017 to 31 December 2017 are depicted in table 2.2.

| No. of trips operated as per transport challans | No. of semi-finished blankets dispatched to Panipat as per transport challans | Results of examination of toll data | | |
|---|---|---|---|--|
| | | No. of trips crossing Sasaram toll plaza out of 127 trips | No. of trips crossing Dahar toll plaza after crossing Sasaram | No. of trips crossing Bhagan toll plaza after crossing Sasaram |
| (1) | (2) | (3) | (4) | (5) |
| 127 trips by 83 trucks | 4,10,844 | 9 | Nil | Nil |

It is therefore evident that none of the 83 trucks travelled from Jharkhand to Panipat. Further, Audit also noticed that as per transport challans, one truck (HR 67A 3918) was shown to have left Daltonganj, Jharkhand on 16 September 2017. However, the toll data showed that the truck crossed Dahar on the same day (a distance of 1,300 km.). The transport challans also indicated that the same truck (HR 67A 3918) was shown to have once again left Daltonganj on 26 September 2017; here also, the toll data showed that the truck had crossed Dahar on the same day itself. Again, as per transport challans, another truck (HR 67B 6567) was shown to have left Godda, Jharkhand on 29 September 2017. However, the toll data showed that the truck crossed Dahar on the same day from the opposite direction (i.e., leaving Panipat). It is therefore evident that all these transport challans claiming to have transported 4,10,844 semi-finished blankets from various clusters in Jharkhand to Panipat were fictitious.

2.1.4.3 Cross verification of transport challans with toll data on vehicles stated as carrying finished blankets from Panipat to Jharkhand

Results of cross verification of transport challans with toll data for the period 23 October 2017 to 31 December 2017 are depicted in table 2.3.

| No. of trips operated as per transport challans | No. of finished blankets dispatched to from Panipat as per transport challans | Results of examination of toll data | | |
|---|---|--|---|---|
| | | No. of trips crossing Dahar toll plaza out of 57 trips | No. of trips crossing Bhagan toll plaza | No. of trips crossing Sasaram toll plaza after crossing Bhagan or Dahar |
| (1) | (2) | (3) | (4) | (5) |
| 57 trips by 46 trucks | 4,49,762 | Nil | Nil | Nil |

Transport challans claiming transportation of 18.84 lakh kg of yarn were fake.

It is therefore evident that the transport challans claiming to have transported 18.84 lakh kg of yarn (valued at ₹ 13.56 crore), 8.50 lakh semi-finished blankets (valued at ₹ 18.42 crore) and 6.75 lakh finished blankets (valued at ₹ 15.83 crore) between Jharkhand/ Panipat were fictitious.

Consequently, the payment of ₹ 13.56 crore for purchase of 18.84 lakh kg of woollen yarn²³, wage payment of ₹ 2.39 crore²⁴, cost of finishing charges ₹ 1.36 crore²⁵ and transportation charges of ₹ 1.10 crore²⁶ till January 2018 was fraudulent. Also, Jharcraft failed to generate employment of 88,868 person-days²⁷ to weavers as envisaged by the Government of Jharkhand.

2.1.5 Weaving of blankets by Self Help Groups (SHGs)/ Primary Weavers Cooperative Societies (PWCSs)

As per work allotment plan²⁸ (WAP) of Jharcraft, 2.12 kg yarn was required for weaving one blanket and as per Jharcraft's assessment, 10 blankets could be woven per day per hand loom²⁹.

On the basis of the above, Audit analysed the weaving capacity of each SHGs/ PWCSs considering the yarn supplied to them and looms available with them and observed the following discrepancies in the stock account maintained in the *Genesis* software of Jharcraft, indicating that the records were fictitious:

✓ Yarn weighing 21.48 lakh kg was shown as distributed (between October 2016 to November 2017) by Jharcraft to 62 SHGs/ PWCSs which was sufficient to produce 10,13,208 blankets. As per the *Genesis* software, 1.32 lakh kg of yarn was lying unutilised with 16 SHGs/ WCSs till December 2017. Thus, as per records, the SHGs/ PWCSs utilised only 20.16 lakh kg³⁰ of yarn for production of blankets and supplied 9,83,447 woven blankets to Jharcraft till December 2017 whereas only 9,50,944 blankets³¹ could have been woven from the utilised yarn. Thus, SHGs/ PWCSs could not have produced 32,503 (9,83,447 – 9,50,944) blankets in the absence of woollen yarn, and the claim of Jharcraft on blanket production is doubtful.

✓ The *Genesis* software indicated that 13 SHGs/ PWCSs supplied 44,909 blankets on 24 different dates during June 2016 to December 2017. However, audit scrutiny revealed that these SHGs/ PWCSs did not have any yarn available with them on relevant dates, and hence, the blankets could not have been supplied on the stated dates (*Annexure 2.1.4*).

✓ Audit verified the production capacity of SHGs/ PWCSs on the basis of number of available handlooms, the number of days for which yarn was available and the weaving capacity of 10 blankets per handloom per day and observed that 51 SHGs/ PWCSs were shown to have supplied 3.72 lakh

Thirteen SHGs/ PWCSs had no yarn to support their claim that they had supplied 44,909 blankets.

²³ At the rate ₹ 72 per kg

²⁴ Wages actually paid against the claim of ₹ 5.67 crore for 8,88,679 blankets at the rate ₹ 64.02 per blanket.

²⁵ Finishing charges against the claim of ₹ 1.59 crore for 8,88,679 blankets at the rate ₹17.90 per blanket.

²⁶ Transportation charges against the claim of ₹ 3.24 crore.

²⁷ Taking into account that 10 blankets could be woven in one per day, the 8,88,679 blankets could have generated employment of 88,868 person-days to the weavers.

²⁸ Work Allotment Plans (WAP) are prepared for each consignment of yarn issued to SHG/ PWCS showing quantity of yarn supplied, number of looms available with the SHG, number of blankets to be woven by the SHG, wages, etc.

²⁹ As per the records, Jharcraft had 683 hand looms in 62 clusters; however, DGM Handloom provided cluster wise details totaling to 753 hand looms, to Audit.

³⁰ 21.48 lakh kg (-) 1.32 lakh kg

³¹ From 20.16 lakh kg yarn by utilising 2.12 kg yarn per blanket

blankets in excess of their production capacity³² between June 2016 to December 2017 (*Annexure 2.1.5*).

✓ During July 2016 to December 2017 wages of ₹ 2.39 crore for weaving of 3,73,970 blankets to 27 SHGs/ PWCSs were credited to the bank accounts of SHGs/ PWCSs, instead of to the bank accounts of weavers. Though the Managing Director claimed³³ that the wages were withdrawn in cash by the chairpersons of SHGs/PWCSs and distributed to the weavers, there was no evidence of such payment of wages to the weavers.

Thus, the claim of Jharcraft that 9.83 lakh blankets were woven by the SHGs/ PWCSs is doubtful.

2.1.6 Irregularities in purchase of hand looms

The records indicated that between May 2016 and December 2017, Jharcraft purchased 633 hand looms and accessories³⁴ at a cost of ₹ 2.02 crore from four firms³⁵. Though the records stated that these hand looms had been distributed to the 62 SHGs/ PWCSs, there is no proof by way of identification number, location and working condition of the hand looms.

As per list provided by DGM Handloom to audit, 30 new hand looms were delivered to two SHGs³⁶ in Mahuatand cluster, and 20 hand looms to one SHG³⁷ in Sithio cluster. Joint physical verification (January 2018) of these clusters by audit and Jharcraft officials (including the Managing Director) revealed, however, that the two Mahuatand SHGs (both located under the same roof) had only eight hand looms, of which, only four hand looms were installed and operational. Sithio cluster had only five hand looms (all installed).



Figure 2.1.2: Dismantled looms at Mahuatand SHGs



Figure 2.1.3: Installed looms at Mahuatand SHGs

It is therefore evident that these three test checked SHGs had only 18 per cent of their claimed production capacity; further, payment had been made to suppliers without ensuring delivery of full complement of hand looms.

³² The production capacity was calculated taking into account the number of days for which the yarn was available with the SHGs/ PWCs, the number of handlooms with the SHGs/ PWCSs and the weaving capacity of 10 blankets per handloom per day.

³³ In the joint physical verification report of Mahuatand cluster

³⁴ To supplement the existing 50 hand looms in Jharcraft

³⁵ A. K. Enterprises, Latehar; Bunker Seva, Ranchi; KGN Traders, Ramgarh and S.H Traders, Latehar

³⁶ Harsh Garib Nawaz and Harsh Gandhi in Mahuatand, Latehar

³⁷ Sithio Bunkar Sahyog Samiti, Ranchi

From the above observations, audit concluded that Jharcraft officials made fraudulent payment of ₹ 18.41 crore against fictitious records relating to cost of woollen yarn (₹ 13.56 crore), wages (₹ 2.39 crore), finishing (₹ 1.36 crore) and transportation (₹ 1.10 crore) of 8.89 lakh blankets.

Based on the audit observations, the Development Commissioner-cum-Chairperson, Board of Directors, Jharcraft directed (March 2018) the Secretary, Department of Industry, Mining and Geology, GoJ to initiate vigilance enquiry as *prima facie* the matter involved cases of misappropriation/ embezzlement of government money, creation of paper records with a criminal intent to defraud the government and the people. The Development Commissioner also directed to initiate departmental action against the responsible officials, the SHGs/ PWCSs and the private parties involved in the criminal act and to ensure the recovery of paid amount.

Accordingly, the Department of Industry, Mining and Geology, GoJ constituted (March 2018) an enquiry committee headed by the Divisional Commissioner, South Chhotanagpur, Ranchi. The enquiry was going on as of July 2018.

Jharkhand Police Housing Corporation Limited

2.2 Audit of Jharkhand Police Housing Corporation Limited (JPHCL)

Audit of JPHCL revealed the following irregularities.

2.2.1 Award of construction contracts valued at ₹ 4.87 crore to ineligible bidders

2.2.1.1 Construction works for CRPF HQ at Latehar

JPHCL awarded (August 2013) two construction works³⁸ at Central Reserve Police Force (CRPF) Battalion Headquarters in Latehar district to M/s Sun India for ₹ 1.15 crore and ₹ 1.40 crore respectively. Audit noted that as per the tender conditions, the firm should have had prior work experience³⁹ in its name of ₹ 0.83 crore (for the first work) and ₹ 1.01 crore (for the second work), and also to submit separate banker's certificates⁴⁰ for ₹ 0.64 crore and ₹ 0.78 crore for the two works. Audit observed that Sun India did not fulfil the requirements, for the following reasons:

✓ The work experience certificate for both the works related to Shri Uday Pratap Singh, partner of Sun India in his own name and was not that of Sun India itself as was required under tender conditions; further, this work experience of ₹ 0.99 crore was insufficient for the second work (₹ 1.01 crore).

✓ The tender evaluation committee (TEC) without authority or recording any reasons, reduced the requirement of the banker's certificate to ₹ 0.32 crore and ₹ 0.39 crore respectively for the two works instead of the required ₹ 0.64 crore and ₹ 0.78 crore as per tender conditions.

✓ Sun India had submitted a single banker's certificate of ₹ 0.40 crore issued by SBI, Daltonganj branch in favour of a different firm, Sun India Pharma, for both the works whereas separate banker's certificate for each work in the name of the bidder was required.

Despite Sun India not fulfilling the eligibility criteria, the TEC⁴¹ recommended (18/20 July 2013) the firm for both the works.

In reply (October 2017), the Chief Engineer, JPHCL stated that Sun India had submitted work experience of ₹ 1.66 crore which was sufficient to meet the requirements for both the works but was not incorporated in the comparative

Work orders were issued to M/s Sun India at a contractual price of ₹ 1.15 crore and ₹ 1.40 crore despite not fulfilling the eligibility criteria of work experience and banker's certificate.

³⁸ (i) Construction of boundary wall, upper subordinate / lower subordinate quarters, kitchen, and dining hall at Headquarters; and (ii) Construction of 50 bedded barracks, magazine (store for arms and ammunitions), officers' mess at CRPF Battalion.

³⁹ As per clause 3.2(b) of tender, the bidder in its name should have work experience of value not less than 65 per cent of estimated cost separately of each work.

⁴⁰ A certificate issued by a bank undertaking to provide credit to meet working capital requirements for executing the works under the contract. As per tender clause 3.4 (f), the bidders were required to submit the banker's certificate equivalent to estimated funds requirement for three months *i.e.*, estimated cost x 3 months/scheduled completion period.

⁴¹ Comprising S/Shri A.E. Bhengra (EE), R.N. Tiwari (AE), Rajesh Kumar, (AE), A.K. Jha, (AE) and M.J. Kandulna, (Accountant).

statement for technical evaluation due to human error. Also, Sun India had submitted separate banker's certificates of ₹ 0.40 crore and ₹ 0.50 crore for the two works against qualifying criteria of ₹ 0.32 crore and ₹ 0.39 crore, respectively.

The reply is not acceptable. There is no evidence that Sun India had submitted work experience of ₹ 1.66 crore. Also, the TEC reached its decision on the basis of the lesser work experience of ₹ 0.99 crore (which was not adequate) and not the higher figure now claimed. Further, the single banker's certificate of ₹ 0.40 crore was considered by TEC as per bid evaluation documents which did not meet the eligibility conditions for both the works. Moreover, the work experience of ₹ 1.66 crore and banker's certificate of ₹ 0.50 crore claimed by the management was also in the name of Uday Pratap Singh and M/s Sun India Pharma respectively and not in the name of bidder, Sun India, as required under the tender conditions.

2.2.1.2 Construction of residences at Khunti Police Station

JPHCL awarded (June 2012) the work of construction of 16 lower subordinate residences at Khunti Police Station to M/s Raj Kumar Sahu for ₹ 0.95 crore. Audit observed that the firm had submitted a forged bank balance certificate⁴² of ₹ 0.10 crore which showed an overwritten⁴³ amount of ₹ 0.40 crore and issue date (7 September 2011), that was prior to the issue of tender (20 April 2012). Despite this, the TEC⁴⁴ recommended (18 May 2012) the ineligible firm.

In reply (April 2017) the Accounts Officer, JPHCL stated that the bank, who was contacted, confirmed the authenticity of the certificate, but refused to issue a fresh certificate. The reply is not acceptable since there is no record of such communication with the bank.

2.2.1.3 Construction at CRPF camps at Guda Picket and Karaduba

JPHCL awarded (October 2013) two construction works⁴⁵ to M/s CS Engineering at ₹ 0.56 crore for each work. As per the eligibility criteria contained in the tender, the firm should have furnished banker's certificate of ₹ 0.55 crore for each work. Audit observed, however, that the TEC without authority or recording any reasons, reduced the requirement of the banker's certificate to ₹ 0.14 crore for each work. Further, the firm had only submitted

⁴² The bank balance certificate stated that M/s Raj Kumar Sahu is a customer of the bank and hold balance good upto a sum of ₹ 0.10 crore whereas the prescribed format of the banker's certificate stated that if the contract (name of the work) is awarded to the bidder, the bank shall provide credit facilities to the extent of ₹ 0.29 crore to meet the working capital requirements for executing the contract.

⁴³ The amount of ₹ 10,24,844 was overwritten as ₹ 40,24,844

⁴⁴ Comprising Shri S. R. Sinha (CE), Shri A.K. Jha, (AE) and Shri A. K. Sinha (Accounts Officer).

⁴⁵ (i) Construction of barrack, kitchen and dining, officer rooms *etc.*, at CRPF camp, Guda Picket; and (ii) Construction of barrack, elevated water tank at CRPF camp, at Karaduba, East Singhbhum district.

a solvency certificate⁴⁶ issued by Canara bank for ₹ 0.15 crore, and not banker's certificate. Despite this, the TEC⁴⁷ recommended (23 July 2013) the ineligible firm.

In reply (October 2017), the Chief Engineer, JPHCL stated that the firm had submitted banker's certificate for ₹ 0.15 crore for each work. The reply is not acceptable, for the reasons already stated above.

2.2.1.4 Construction at Chaibasa police lines and other works

JPHCL awarded (December 2012) the construction of upper subordinate residence at Chaibasa police line and other works in West Singhbhum district to M/s Krishna Group for ₹ 25.14 lakh. Audit noted that as per eligibility criteria contained in the tender, the firm should have submitted banker's certificate of ₹ 6.29 lakh. Against this, the firm had submitted bank balance certificate of only ₹ 10,000, however, the TEC⁴⁸ wrongly mentioned in the bid evaluation statement that the firm had submitted banker's certificate of ₹ 10 lakh and declared (14 November 2012) the ineligible firm as qualified.

In reply (April 2017) the Accounts Officer, JPHCL stated that fresh legible copy of banker's certificate of M/s Krishna Group for ₹ 10 lakh was now obtained from the SBI Hinoo branch.

The reply is not acceptable as the bank balance certificate of ₹ 10,000 issued by SBI Lalpur branch submitted by the bidder along with the bid was fully legible, however, the bids evaluation committee wrongly mentioned the same of ₹ 10 lakh in bids evaluation. Moreover, the banker's certificate for ₹ 10 lakh claimed to be issued by SBI Hinoo branch is a solvency certificate and not a banker's certificate in the prescribed format as per tender condition.

Thus, JPHCL awarded construction contracts valued at ₹ 4.87 crore to ineligible contractors.

The matter was reported to the Home Department in August 2017. No reply has been received.

Recommendation

The Home Department should initiate appropriate action against the members of the tender evaluation committees who wrongly qualified ineligible bidders for award of works.

⁴⁶ The solvency certificate stated that M/s CS Engineering is a customer of the bank and is good upto a sum of ₹ 0.15 crore whereas the prescribed format of the banker's certificate stated that if the contract (name of the work) is awarded to the bidder, the bank shall provide credit facilities to the extent of ₹ 0.55 crore to meet the working capital requirements for executing the contract.

⁴⁷ Comprising Shri A.E. Bhengra (EE), Shri R.N. Tiwari (AE), Shri Rajesh Kumar, (AE), Shri A.K. Jha, (AE) and Shri M.J. Kandulna, (Accountant).

⁴⁸ Comprising Shri S.R.Sinha (CE), Shri R.N. Tiwari (AE), Shri Rajesh Kumar, (AE), and Shri M.J. Kandulna, (Accountant).

2.2.2 Unreliable test reports of construction materials due to non-framing of standard procedures

The standard terms and conditions of contracts of JPHCL requires contractors to obtain quality certificate⁴⁹ of construction materials (concrete, sand, bricks etc.) used in the works from Birsa Institute of Technology (BIT), Sindri, a Government of Jharkhand entity.

The quality test of casting samples⁵⁰ is done through a process of curing which requires test specimens to be first stored in moist air for 24 hours and thereafter, submerged in fresh water, prior to quality testing (CPWD concrete work specifications).

The quality test reports accepted by the Company in the construction contracts were unreliable as test samples were shown as sent for testing on the same day or prior to date of casting.

Audit scrutiny of 20 quality test sample records (September 2016 to June 2017), pertaining to two works⁵¹ revealed that 18 samples were shown as sent to BIT Sindri by the concerned Assistant Engineer (AE) for testing on the day of casting itself and two samples were shown as sent four to 21 days prior to the date of casting. Further, the concerned AEs did not maintain any record for despatch of the samples and receipt of the test reports from test labs (e.g., despatch register, receipt register etc.)

In reply, the Chief Engineer, JPHCL stated (October 2017) that in some cases, letters for cube testing were issued by the concerned AE on a date prior to the scheduled date of casting but the letters themselves were despatched only after the casting was done.

The reply is not acceptable as the Company has not maintained despatch register showing actual despatch of test samples and the office copy of the letter for sending the cube test issued by AE also showed the test samples were sent on the same date or prior to date of casting which could have been sent only after curing for at least 24 hours.

Recommendations

1. The Company should investigate the possible manipulation of quality test reports and take strict action against the officials and contractors found responsible.

2. The Company should prescribe the standard procedures for testing of materials at each stage i.e., for preserving test samples at site, their despatch to lab, receipt of the test reports and documentation for the same.

⁴⁹ The quality test samples were sent by AE, JPHCL to BIT Sindri through its messenger and test reports were sent by BIT Sindri to Executive Engineer, JPHCL, though cost of carrying out the test was borne by the contractors.

⁵⁰ Concrete cubes collected at the time of casting

⁵¹ (i) Administrative cum Training Building at Constable Training School valued at ₹ 22.19 crore; and (ii) 250 bedded Hostels (Block-I and II) at Constable Training School Musabani valued at ₹ 16.41 crore.

2.2.3 Avoidable payment of income tax of ₹ 5.03 crore

Wrong accountal of interest income of ₹ 15.33 crore on GoI scheme funds as own income by the company resulted in avoidable payment of income tax of ₹ 5.03 crore.

As per Rule 230 (8) of General Financial Rules (GFR), 2017 the interest earned on unutilised grants-in-aid or other advances released to any grantee institution should be refunded to the concerned grantor.

Audit observed that the Company earned interest of ₹ 15.33 crore⁵² by investing ₹ 20 crore received from GoI under the Modernisation of State Police Forces scheme and wrongly accounted the same as its own income resulting in avoidable payment of income tax of ₹ 5.03 crore⁵³.

Recommendation

The Company should credit the interest earned on project funds to the project accounts or should remit the same to Government so as to avoid payment of income tax on income which does not belong to it.

As above audit findings are based on a test check of sampled projects/works and are of the nature that may reflect in other projects/works, the Company, therefore, may like to internally examine all other projects and works being executed by them with a view to ensure that they are being carried out as per requirement and rules.

⁵² Interest of ₹ 11.90 crore earned on fund amounting to ₹ 15 crore kept in FDs for the period from February 2009 to February 2017 and interest of ₹ 3.43 crore earned on fund amounting to ₹ five crore kept in FDs for the period from December 2008 to December 2016.

⁵³ Worked out at the income tax rate for the respective years.

Chapter - 3

CHAPTER - 3

3 Compliance Audit Observations

This chapter includes one Paragraph based on test check of transactions of State Government companies.

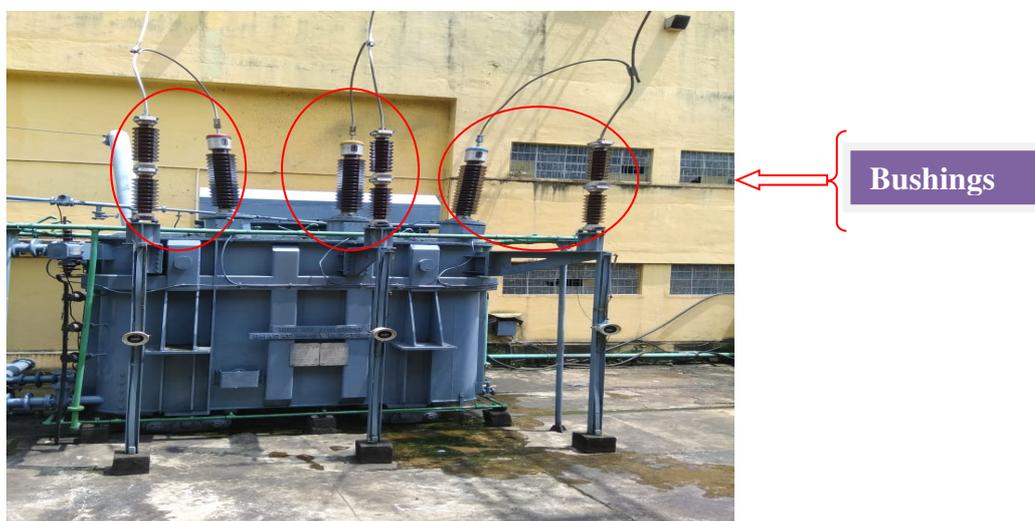
Jharkhand Urja Utpadan Nigam Limited (JUUNL)

3.1 Avoidable generation loss of power worth ₹22.79 crore in hydel power plant, Sikidiri

Failure of JUUNL to carry out periodic testing of bushings and unnecessary delay of 16 months in procurement and installation of replacement resulted in avoidable generation loss of 75.73 MU power valued at ₹ 22.79 crore.

Jharkhand Urja Utpadan Nigam Limited (Company) has a hydel power plant, Swarnrekha Hydel Power Project (SRHP) at Sikidiri in Ranchi district, with capacity of 130 MW (two units x 65 MW). Each of the above units is designed with 80 MVA generator transformer (GT) having three separate phases {Red (R), Yellow (Y) and Blue (B)} with high tension bushings¹ in each phase, which is an integral component for its functioning.

Figure 3.1: Generator Transformer and bushings installed at SRHP, Sikidiri



The Y phase bushing of GT of Unit II burst on 18 June 2015 leading to immediate shut down of the unit. A used reconditioned bushing that was installed on 28 July 2015, also burst after four hours of operation, along with the remaining two bushings (in phases R and B), leading to Unit II shutting down again.

¹ An insulated device used in transformers to pass an electric current safely.

Bharat Heavy Electricals Limited (BHEL), the Original Equipment Manufacturer (OEM), quoted (September 2015) ₹ 13.14 lakh for the three bushings. Though this purchase was within the delegated powers of the Managing Director (MD), he referred the proposal to the Board of Directors (BoD) for approval, on the ground that the procurement involved 20 per cent advance payment. The BoD, however, returned the proposal asking the MD to exercise his delegated powers, and accordingly, a purchase order was issued to BHEL in February 2016.

Simultaneously, the Company referred a proposal for engaging BHEL to supervise installation of bushings for ₹ 44,200/- per service engineer per day for minimum three days. Though under the delegation of powers, the MD had authority to approve consultancy services upto ₹ one crore, Company officials² referred (November 2015) the matter to the holding company, Jharkhand Urja Vikas Nigam Limited (JUVNL), who returned (February 2016) the proposal citing the delegation of powers. Thereafter, after two months, the Finance Controller (FC)-I of the Company, without recording any reasons, proposed (May 2016) negotiation with BHEL for price reduction. BHEL refused and increased (August 2016) the rate to ₹ 46,200 per service engineer per day (since the initial three month validity of the offer had expired). The Company thereafter spent nearly six more months in internal discussions before placing the work order (February 2017) for a final payment of ₹ 4.62 lakh. A separate work order, for installation and commissioning of bushings, was issued (March 2017) and the bushings were finally installed and commissioned in June 2017.

Audit observed as under:

- ✓ Though the Company was required to perform Tan Delta Test (TDT) of bushings every five years³ from the date of commissioning of the transformers, no such test was carried out since the commissioning of the plant in 1980. Had this been done, the failure of the bushings could have been anticipated and prevented.
- ✓ Further, even though as per the Company's own assessment, the average life of bushings is 30 years, the Company took no steps to replace the bushings or to procure spare bushings by 2010. Had this been done, the worn out bushings could have been replaced in time and the failure of Unit II prevented.
- ✓ Considering that the entire procurement was within the MD's delegated powers of ₹ one crore, and the money value of the spares and the supervision of its installation was relatively small, at ₹ 13.14 lakh and ₹ 4.62 lakh, the Company displayed a notable lack of sense of proportion and urgency, resulting in an overall shut down period of 24 months (*i.e.*, from June

² Electrical Superintending Engineer (ESE) (Generation), Chief Engineer and Director (Operation & Maintenance)

³ Minutes of the meeting of standing committee of experts to investigate the failure of 220 kV and above voltage class substation equipment held on 01 January 2017 in Central Electricity Authority, New Delhi.

2015 to June 2017), and loss of electricity generation of 75.73⁴ million units (MU) valued at ₹ 22.79 crore⁵.

In reply to the audit observations the Company and the Energy department stated (November 2017 and April 2018) that there was no delay on the part of the Company. Audit however, finds the reply untenable, for the reasons already stated.



(C. NEDUNCHEZHIAN)

Ranchi

The 18 October 2018

Accountant General (Audit), Jharkhand

Countersigned



(RAJIV MEHRISHI)

New Delhi

The 25 October 2018

Comptroller and Auditor General of India

⁴ Equivalent to energy generated by Unit I, which is of the same capacity, during June 2015 to June 2017 at capacity utilisation ranging between 17 MW (20 per cent) to 65 MW (100 per cent).

⁵ 75.73 MU x ₹ 3.01 per unit (net realisable value per unit of power)

Annexures

Annexure-1.1
Paid-up Capital and Loans outstanding of Government companies as on 31 March 2017
(Referred to in Paragraph 1.1 and 1.5)

| (₹ in crore) | | | | | | | | | | |
|--|---|------------------------------|--------------------|---------------------|---------------|-------------------|--------------------|--------------------|-------------|-------------|
| Sl. no. | Sector and Name of the Company | Paid-up Capital [§] | | | | Outstanding Loans | | | | Guarantee |
| | | State Government | Central Government | Others [£] | Total | State Government | Central Government | Other [©] | Total | |
| 1 | 2 | 3 (a) | 3 (b) | 3 (c) | 3 (d) | 4 (a) | 4 (b) | 4 (c) | 4 (d) | 5 |
| A. WORKING GOVERNMENT COMPANIES | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | |
| 1. | Jharkhand State Forest Development Corporation Limited | 0.05 | 0.00 | 0.00 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. | Jharkhand Hill Area Lift Irrigation Corporation Limited | 5.00 | 0.00 | 0.00 | 5.00 | 5.25 | 0.00 | 0.00 | 5.25 | 0.00 |
| 3. | Jharkhand State Agriculture Development Corporation Limited | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | 7.05 | 0.00 | 0.00 | 7.05 | 5.25 | 0.00 | 0.00 | 5.25 | 0.00 |
| FINANCE | | | | | | | | | | |
| 4. | Jharkhand State Minorities Finance Development Corporation Limited | 0.75 | 0.00 | 0.00 | 0.75 | 2.50 | 0.00 | 0.09 | 2.59 | 0.00 |
| Sector wise total | | 0.75 | 0.00 | 0.00 | 0.75 | 2.50 | 0.00 | 0.09 | 2.59 | 0.00 |
| INFRASTRUCTURE | | | | | | | | | | |
| 5. | Jharkhand Industrial Infrastructure Development Corporation Limited | 14.00 | 0.00 | 0.00 | 14.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. | Jharkhand Police Housing Corporation Limited | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. | Greater Ranchi Development Agency Limited | 64.14 | 0.00 | 0.00 | 64.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. | Jharkhand Urban Infrastructure Development Corporation Limited | 35.00 | 0.00 | 0.00 | 35.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | 115.14 | 0.00 | 0.00 | 115.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MANUFACTURING | | | | | | | | | | |

| (₹ in crore) | | | | | | | | | | |
|--------------------------|---|------------------------------|--------------------|---------------------|---------------|-------------------|--------------------|--------------------|------------------|-------------|
| Sl. no. | Sector and Name of the Company | Paid-up Capital [§] | | | | Outstanding Loans | | | | Guarantee |
| | | State Government | Central Government | Others [‡] | Total | State Government | Central Government | Other [©] | Total | |
| 1 | 2 | 3 (a) | 3 (b) | 3 (c) | 3 (d) | 4 (a) | 4 (b) | 4 (c) | 4 (d) | 5 |
| 9. | Jharkhand Silk Textile and Handicraft Development Corporation Limited | 10.00 | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 3.60 | 3.60 | 0.00 |
| 10. | Jharkhand State Mineral Development Corporation Limited | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | 12.00 | 0.00 | 0.00 | 12.00 | 0.00 | 0.00 | 3.60 | 3.60 | 0.00 |
| POWER | | | | | | | | | | |
| 11. | Tenughat Vidyut Nigam Limited | 105.00 | 0.00 | 0.00 | 105.00 | 665.90 | 0.00 | 0.00 | 665.90 | 0.00 |
| 12. | Jharkhand Urja Vikas Nigam Limited | 8.40 | 0.00 | 0.00 | 8.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. | Jharkhand Urja Utpadan Nigam limited | 0.00 | 0.00 | 2.10 | 2.10 | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 14. | Jharkhand Urja Sancharan Nigam Limited | 0.00 | 0.00 | 2.10 | 2.10 | 1,813.19 | 0.00 | 0.00 | 1,813.19 | 0.00 |
| 15. | Jharkhand Bijli Vitran Nigam Limited | 0.00 | 0.00 | 2.10 | 2.10 | 7,519.11 | 34.64 | 286.19 | 7,839.94 | 0.00 |
| Sector wise total | | 113.40 | 0.00 | 6.30 | 119.70 | 10,048.20 | 34.64 | 286.19 | 10,369.03 | 0.00 |
| SERVICES | | | | | | | | | | |
| 16. | Jharkhand Tourism Development Corporation Limited | 9.50 | 0.00 | 0.00 | 9.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17. | Jharkhand State Beverages Corporation Limited | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18. | Jharkhand State Food and Civil Supplies Corporation Limited | 5.00 | 0.00 | 0.00 | 5.00 | 43.96 | 0.00 | 0.00 | 43.96 | 0.00 |
| 19. | Jharkhand Urban Transport Corporation Limited | 15.00 | 0.00 | 0.00 | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20. | Jharkhand State Building Construction Corporation Limited | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21. | Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Limited | 5.00 | 0.00 | 0.00 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector Wise Total | | 38.5 | 0.00 | 0.00 | 38.5 | 43.96 | 0.00 | 0.00 | 43.96 | 0.00 |

| (₹ in crore) | | | | | | | | | | |
|---|--------------------------------|-------------------------------|--------------------|---------------------|---------------|-------------------|--------------------|--------------------|------------------|-------------|
| Sl. no. | Sector and Name of the Company | Paid-up Capital ^{\$} | | | | Outstanding Loans | | | | Guarantee |
| | | State Government | Central Government | Others [£] | Total | State Government | Central Government | Other [©] | Total | |
| 1 | 2 | 3 (a) | 3 (b) | 3 (c) | 3 (d) | 4 (a) | 4 (b) | 4 (c) | 4 (d) | 5 |
| Total A (All sector wise working Government companies) | | 286.84 | 0.00 | 6.30 | 293.14 | 10,099.91 | 34.64 | 289.88 | 10,424.43 | 0.00 |
| B. NON-WORKING GOVERNMENT COMPANIES | | | | | | | | | | |
| POWER | | | | | | | | | | |
| 1. | Karanpura Energy Limited | 0.00 | 0.00 | 0.05 | 0.05 | 15.52 | 0.00 | 0.00 | 15.52 | 0.00 |
| 2. | Patratu Energy Limited | 0.00 | 0.00 | 0.05 | 0.05 | 19.45 | 0.00 | 0.00 | 19.45 | 0.00 |
| 3. | Jharbihar Colliery Limited | 0.00 | 0.00 | 0.68 | 0.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | 0.00 | 0.00 | 0.78 | 0.78 | 34.97 | 0.0 | 0.0 | 34.97 | 0.00 |
| Total B (All sector wise non-working companies) | | 0.00 | 0.00 | 0.78 | 0.78 | 34.97 | 0.00 | 0.00 | 34.97 | 0.00 |
| Grand Total (A + B) | | 286.84 | 0.00 | 7.08 | 293.92 | 10,134.88 | 34.64 | 289.88 | 10,459.40 | 0.00 |

^{\$} Includes share application money pending allotment.

[£] Includes Equity Capital of Holding Company.

[©] Includes financial institutions (ADB/ SIDBI/ REC, etc.) and PSUs.

Note:- 1) Sl. No. A13, A14 and A15 are subsidiary companies of Sl. No. A12.

2) Sl. No. B1, B2 and B3 are subsidiary company of Sl. No. A13.

Annexure-1.2

Summarised financial position and working results of PSUs (accounts of which are not in arrears for more than three years) as on 31 December 2017.

(Referred to in Paragraph 1.1)

| (₹ in crore) | | | | |
|-----------------------------------|---|---------------------------|------------------|-----------------|
| Sl. no. | Name of PSU | Year of finalised Account | Net profit/loss | Turnover |
| 1 | 2 | 3 | 4 | 5 |
| Working Companies | | | | |
| A. Profit making Companies | | | | |
| 1. | Jharkhand State Beverages Corporation Limited | 2014-15 | 11.95 | 994.41 |
| 2. | Jharkhand Industrial Infrastructure Development Corporation Limited | 2015-16 | 1.63 | 0.85 |
| 3. | Greater Ranchi Development Agency Limited | 2015-16 | 3.04 | 0.00 |
| 4. | Jharkhand Silk Textile and Handicraft Development Corporation Limited | 2016-17 | 0.34 | 13.54 |
| 5. | Jharkhand Police Housing Corporation Limited | 2016-17 | 6.02 | 9.66 |
| Total (A) | | | 22.98 | 1,018.46 |
| B. Loss making Companies | | | | |
| 6. | Jharkhand Urja Vikas Nigam Limited Limited | 2014-15 | -0.29 | 0.00 |
| 7. | Jharkhand Bijli Vitran Nigam Limited | 2015-16 | -1,598.83 | 2,866.65 |
| 8. | Jharkhand Urja Sancharan Nigam Limited | 2015-16 | -97.24 | 155.37 |
| 9. | Jharkhand Urja Utpadan Nigam Limited | 2015-16 | -3.82 | 12.44 |
| Total (B) | | | -1,700.18 | 3,034.46 |
| C. Non-Working Companies | | | | |
| 10. | Patraru Energy Limited | 2015-16 | -0.55 | 0.00 |
| Total (C) | | | -0.55 | 0.00 |
| Grand Total (A +B +C) | | | -1,677.75 | 4,052.92 |

Annexure-1.3
Arrears of accounts of working and Non-working PSUs as on 31 December 2017
(Referred to in Paragraphs 1.9)

| Sl. no. | Name of the PSU | Year(s) for which Accounts are in arrear | Number of accounts in arrear |
|-----------------------------|--|--|------------------------------|
| 1 | 2 | 3 | 4 |
| A. Working Companies | | | |
| 1 Year | | | |
| 1. | Jharkhand Industrial Infrastructure Development Corporation Limited | 2016-17 | 1 |
| 2. | Greater Ranchi Development Agency Limited | 2016-17 | 1 |
| 3. | Jharkhand Urja Utpadan Nigam | 2016-17 | 1 |
| 4. | Jharkhand Urja Sancharan Nigam Limited | 2016-17 | 1 |
| 5. | Jharkhand Bijli Vitran Nigam Limited | 2016-17 | 1 |
| 6. | Jharkhand State Agriculture Development Corporation Limited ^β | 2016-17 | 1 |
| 7. | Jharkhand Urban Transport Corporation Limited ^β | 2016-17 | 1 |
| Total | | | 7 |
| 2 to 5 Years | | | |
| 8. | Jharkhand State Beverages Corporation Limited | 2015-16 and 2016-17 | 2 |
| 9. | Jharkhand Urja Vikas Nigam Limited Limited | 2015-16 and 2016-17 | 2 |
| 10. | Jharkhand State Building Construction Corporation Limited ^β | 2015-16 and 2016-17 | 2 |
| 11. | Jharkhand State Forest Development Corporation Limited | 2014-15 to 2016-17 | 3 |
| 12. | Jharkhand Hill Area Lift Irrigation Corporation Limited | 2014-15 to 2016-17 | 3 |
| 13. | Jharkhand Urban Infrastructure Development Corporation Limited | 2014-15 to 2016-17 | 3 |
| 14. | Tenughat Vidyut Nigam Limited | 2013-14 to 2016-17 | 4 |
| 15. | Jharkhand State Minorities Finance Development Corporation Limited | 2013-14 to 2016-17 | 4 |
| 16. | Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Limited ^β | 2013-14 to 2016-17 | 4 |
| 17. | Jharkhand State Mineral Development Corporation Limited | 2012-13 to 2016-17 | 5 |
| Total | | | 32 |
| Above 5 Years | | | |
| 18. | Jharkhand State Food and Civil Supplies Corporation Limited ^β | 2010-11 to 2016-17 | 7 |
| 19. | Jharkhand Tourism Development Corporation Limited | 2009-10 to 2016-17 | 8 |
| Total | | | 15 |
| Total (A) | | | 54 |

| Sl. no. | Name of the PSU | Year(s) for which Accounts are in arrear | Number of accounts in arrear |
|---------------------------------|---|--|------------------------------|
| B. Non-Working Companies | | | |
| 1 Years | | | |
| 1. | Patratu Energy Limited | 2016-17 | 1 |
| Total | | | 1 |
| 2 to 5 Years | | | |
| Nil | | | |
| Above 5 Years | | | |
| 2. | Karanpura Energy Limited | 2011-12 to 2016-17 | 6 |
| 3. | Jharbihar Colliery Limited [¶] | 2009-10 to 2016-17 | 8 |
| Total | | | 14 |
| 11 to 20 Years | | | |
| Nil | | | |
| Total (B) | | | 15 |
| Grand Total (A+B) | | | 69 |

[¶]The Company has not finalised first account since its formation .

Annexure-1.4 (a)
Directors on the Board of working PSUs of Jharkhand whose accounts are in arrears
(Referred to in Paragraphs 1.9)

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|--|--|---------|---------------------------------|--|---------------------------|--|
| PSUs whose accounts were in arrears upto three years. | | | | | | |
| 1. | Jharkhand State Beverage Corporation Limited | 2016-17 | Shri Avinash Kumar | Chairman, Secretary, Excise & Prohibition Department, GoJ | Shri Vinod Shankar Singh | No |
| | | | Shri Satendra Singh | Secretary (Expenditure), Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Vinod Shankar Singh | Managing Director | | |
| | | | Shri Shiv Chandra Bhagat | Joint Commissioner, Commercial Taxes Department, GoJ | | |
| 2. | Greater Ranchi Development Agency Limited | 2016-17 | Shri Raghubar Das | Chairman | Shri Sukhdev Singh | No |
| | | | Ms. Rajbala Verma | Chief Secretary, GoJ | | |
| | | | Shri Amit Khare | Development Commissioner cum additional chief secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Sukhdev Singh | Managing Director | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---------|---|---------|---------------------------------|--|---------------------------|--|
| | | | Shri K.K.Soan | Secretary, Building Construction Department, GoJ | | |
| 3. | Jharkhand Industrial Infrastructure Development Corporation Limited | 2016-17 | Shri Raghubar Das | Chairman | Shri K. Ravi Kumar | Secretary, Department of Industry, Government Of Jharkhand |
| | | | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Arun Kumar Singh | Principal Secretary, Urban Development & Housing, Government of Jharkhand | | |
| | | | Shri Sunil Kumar Barnwal | Secretary, Department of Industry, mines & Geology, Government of Jharkhand | | |
| | | | Shri K.K. Soan | Secretary, Department of Revenue & Land Reforms, Government of Jharkhand | | |
| | | | Shri K.Ravi Kumar | Managing Director | | |
| 4. | Jharkhand Urja Vikas Nigam Limited | 2016-17 | Shri Nitin Madan Kulkarni | Chairman-cum- Managing Director, Secretary, Energy Department, GoJ | Shri Nitin Madan Kulkarni | Secretary, Energy Department, GoJ |
| | | | Shri Amit Khare | Development Commissioner cum additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Rahul Kumar Purwar | Director | | |
| | | | Shri Niranjana Kumar | Director | | |
| | | | Shri K.K. Jha | Director (Finance) | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---------|--|---------|---------------------------------|--|---------------------------|--|
| 5. | Jharkhand Bijli Vitran Nigam Limited | 2016-17 | Shri R K Srivastava | Chairman-cum-Director, Additional Chief Secretary, Energy Department, Government of Jharkhand | Shri Rahul Kumar Purwar | No |
| | | | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Rahul Kumar Purwar | Managing Director | | |
| 6. | Jharkhand Urja Utpadan Nigam Limited | 2016-17 | Shri R K Srivastava | Chairman-cum-Director, Additional Chief secretary, Energy Department, Government of Jharkhand | Shri Rahul Kumar Purwar | No |
| | | | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Rahul Kumar Purwar | Managing Director | | |
| 7. | Jharkhand Urja Sancharan Nigam Limited | 2016-17 | Shri R K Srivastava | Chairman-cum- Director, Additional Chief Secretary, Energy Department, Government of Jharkhand | Shri Niranjan Kumar | No |
| | | | Shri Niranjan Kumar | Managing Director | | |
| | | | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Atul Kumar | Director (Project) | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---|---|---------|---------------------------------|--|---------------------------|--|
| PSUs whose accounts were in arrears more than three years. | | | | | | |
| 8. | Tenughat Vid yut Nigam Ltd. | 2016-17 | Shri R.K.Srivastava | Additional. Chief Secretary, Energy, GoJ | Shri Ramawatar Sahu | No |
| | | | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | | |
| | | | Shri Ramawatar Sahu | Managing Director | | |
| 9. | Jharkhand State Food and Civil Supplies Corporation Ltd. | 2016-17 | Shri N.N. Sinha | Principal Secretary, Rural Development Department, GoJ | Shri Vinay Kumar Choubey | Secretary, Department of Food, Public Distribution & consumer affairs, GoJ |
| | | | Shri Vinay Kumar Choubey | Chairman-cum- Managing Director, Secretary, Department of Food, Public Distribution & consumer affairs, GoJ | | |
| | | | Shri Puskar Singh Munda | Joint secretary, Finance Department, GoJ | | |
| 10. | Jharkhand State Minorities Finance and Development Corporation Ltd. | 2016-17 | Shri Dipak singh | Director | Shri Harsh Mangla | No |
| | | | Shri Rajeev Arun Ekka | Director | | |
| | | | Shri Prawin kumar Toppo | Director | | |
| | | | Shri Harsh Mangla | Managing Director | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---------|---|---------|---------------------------------|--|---------------------------|--|
| 11. | Jharkhand Urban Infrastructure Development Company Limited | 2016-17 | Shri Arun Kumar Singh | Chairman-cum-Managing Director | Shri Arun Kumar Singh | Principal Secretary, uraban development & housing, Government Of Jharkhand |
| | | | Shri Mast Ram Mina | Principal Secretary, Road Construction Department, Government Of Jharkhand | | |
| | | | Shri K.K. Soan | Secretary, Department of Building Construction, Government Of Jharkhand | | |
| | | | Shri Ashish Singhmar | Director, Directorate of Municipal Administration, GoJ | | |
| 12. | Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Limited | 2016-17 | Shri Sudhir Tripathi | Chairman, Additional Chief Secretary, DoHFW, Government of Jharkhand | Shri Kripa Nand Jha | Mission Director, NHM, Jharkhand |
| | | | Shri Kripa Nand Jha | Managing Director | | |
| | | | Shri Kumkum Prasad | Director-cum- Deputy Secretary in Charge of Planning, DoHFW, Jharkhand | | |
| | | | Shri Ritu Sahay | Director-cum- Director (Drugs), DoHFW, Jharkhand | | |
| | | | Dr. Praveen Chandra | Director-cum- Director in Chief, Health Services, Jharkhand | | |
| 13. | Jharkhand State Building Construction Corporation Limited | 2016-17 | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | Shri Sunil Kumar | No |
| | | | Shri K.K. Soan | Chairman, Secretary, Department of Building Construction, Government Of Jharkhand | | |
| | | | Shri Sunil Kumar | Managing Director | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---------|---|---------|---------------------------------|--|---------------------------|---|
| 14. | Jharkhand State Agriculture Development Corporation Limited | 2016-17 | Shri Amit Khare | Chairman, Development Commissioner cum additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | Mrs. Pooja Singhal | No |
| | | | Shri sukhdev singh | Principal Secretary, Water Resources Department, GoJ | | |
| | | | Shri N.N. Sinha | Principal Secretary, Rural Development Department, GoJ | | |
| | | | Shri Nitin Madan Kulkarni | Secretary, Agriculture, Animal Husbandry & Co-operative., GoJ | | |
| | | | Mrs. Pooja Singhal | Managing Director | | |
| | | | Shri Jata Shankar Choudhary | Director, Agriculture, Jharkhand | | |
| 15. | Jharkhand Urban Transport Corporation Limited | 2016-17 | Shri Arun Kumar Singh | Chairman-cum-Managing Director, Principal Secretary, urban development & housing, Government of Jharkhand. | Shri Arun Kumar Singh | Principal Secretary, urban development & housing, Government of Jharkhand |
| | | | Shri K.K.Soan | Secretary, Department. of Revenue & Land Reforms, Government of Jharkhand | | |
| | | | Shri Nitin Madan Kulkarni | Secretary, Energy Department, GoJ | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---------|--|---------|---------------------------------|--|------------------------------|--|
| 16. | Jharkhand State Forest Development Corporation Ltd. | 2016-17 | Shri Alok Kumar Chaurasia | Chairman | Shri Hari Shankar Gupta | No |
| | | | Shri Sukhdev Singh | Principal Secretary, Forest, Environment & Water Resources Department, GoJ | | |
| | | | Shri Hari Shankar Gupta | Managing Director | | |
| | | | Shri Ramesh Ramsai Hembrom | Principal Chief Conservator of Forest, Jharkhand | | |
| 17. | Jharkhand Hill Area Lift Irrigation Corporation Ltd. | 2016-17 | Shri R. S. Tigga | Chairman, Engineer-in-Chief, WRD, Government of Jharkhand | Shri Kishore Rajak | No |
| | | | Shri Surendra Kumar | Chief Engineer, Minor Irrigation Department, Ranchi, Government of Jharkhand | | |
| | | | Shri Rajendra Prasad | Secretary, Mahila Utthan Samiti, Garhwa, Jharkhand | | |
| | | | Shri Harischandra Jha | Under secretary, Department of Finance, Government of Jharkhand | | |
| | | | Shri Kishore Rajak | Managing Director | | |
| 18. | Jharkhand Tourism Development Corporation Ltd. | 2016-17 | Shri Amit Khare | Chairman, Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | Shri Waghmare Prasad Krishna | Director, Department of Tourism, Government of Jharkhand |
| | | | Shri Rahul Sharma | Secretary, Department of Tourism, Government of Jharkhand | | |

| Sl. no. | Name of the Company | Period | Names of Directors on the Board | Designation and Post held | Name of Managing Director | Whether holding additional charge of administrative Department |
|---------|--|---------|---------------------------------|--|---------------------------|--|
| | | | Shri Waghmare Prasad Krishna | Managing Director, Director of Department of Tourism, Government of Jharkhand | | |
| | | | Shri Ashok Kumar Singh | Director, Youth Affairs & Culture, Government of Jharkhand | | |
| 19. | Jharkhand State Mineral Development Corporation Ltd. | 2016-17 | Shri Amit Khare | Development Commissioner cum Additional Chief Secretary, Department of Planning & Finance, Government of Jharkhand | Shri Aboobackar Siddique | No |
| | | | Shri Sunil Kumar Barnwal | Chairman, Secretary, Department. of Industry, Mines & Geology, Government of Jharkhand | | |
| | | | Shri K.K. Soan | Secretary, Department of Revenue & Land Reforms, Government Of Jharkhand | | |
| | | | Shri Dr. Amitabh Kaushal | Secretary, Department of Labour Employment & Training, Government of Jharkhand | | |
| | | | Shri Aboobackar Siddique | Managing Director | | |

Annexure-1.4 (b)
Name of directors of more than one PSU whose accounts are in arrears
(Referred to in Paragraphs 1.9)

| Sl. no. | Name | Company |
|---------|--------------------------|--|
| 1. | Shri Sukhdeo Singh | Greater Ranchi Development Agency |
| | | Jharkhand State Forest Development Corporation Ltd. |
| | | Jharkhand State Agriculture Development Corporation Limited |
| 2. | Shri Amit Khare | Jharkhand Tourism Development Corporation Ltd. |
| | | Jharkhand State Mineral Development Corporation Ltd. |
| | | Jharkhand Industrial Infrastructure Development Corporation Ltd. |
| | | Greater Ranchi Development Agency |
| | | Tenughat Vidyut Nigam Ltd. |
| | | Jharkhand Urja Vikas Nigam Limited |
| | | Jharkhand Urja Sancharan Nigam Limited |
| | | Jharkhand Bijli Vitran Nigam Limited |
| | | Jharkhand Urja Utpadan Nigam Limited |
| | | Jharkhand State Building Construction Corporation Limited |
| | | Jharkhand State Agriculture Development Corporation Limited |
| 3. | Shri Sunil Kumar Barnwal | Jharkhand State Mineral Development Corporation Ltd. |
| | | Jharkhand Industrial Infrastructure Development Corporation Ltd. |
| 4. | Shri K.K. Soan | Jharkhand State Mineral Development Corporation Ltd |
| | | Jharkhand Industrial Infrastructure Development Corporation Ltd. |
| | | Greater Ranchi Development Agency |
| | | Jharkhand Urban Infrastructure Development Company Limited |
| | | Jharkhand State Building Construction Corporation Limited Jharkhand Urban Transport Corporation Limited |
| 5. | Shri Arun Kumar Singh | Jharkhand Industrial Infrastructure Development Corporation Ltd. |
| | | Jharkhand Urban Infrastructure Development Company Limited |
| | | Jharkhand Urban Transport Corporation Limited |

| Sl. no. | Name | Company |
|----------------|---------------------------|---|
| 6. | Shri R.K.Srivastava | Tenughat Vidyut Nigam Ltd. |
| | | Jharkhand Bijli Vitran Nigam Limited |
| | | Jharkhand Urja Utpadan Nigam Limited |
| | | Jharkhand Urja Sancharan Nigam Limited |
| 7. | Shri Nitin Madan Kulkarni | Jharkhand Urja Vikas Nigam Limited |
| | | Jharkhand State Agriculture Development Corporation Limited |
| | | Jharkhand Urban Transport Corporation Limited |
| 8. | Shri Rahul Purwar | Jharkhand Urja Vikas Nigam Limited |
| | | Jharkhand Bijli Vitran Nigam Limited |
| | | Jharkhand Urja Utpadan Nigam Limited |
| 9. | Shri N.N. Sinha | Jharkhand State Food and Civil Supplies Corporation Ltd. |
| | | Jharkhand State Agriculture Development Corporation Limited |
| 10. | Shri Niranjana Kumar | Jharkhand Urja Vikas Nigam Limited |
| | | Jharkhand Urja Sancharan Nigam Limited |
| 11. | Shri Raghubar Das | Jharkhand Industrial Infrastructure Development Corporation Limited |
| | | Greater Ranchi Development Agency |

Annexure-1.5

Equity, Loans, Grants and Guarantees by the State Government in PSUs whose accounts were in arrears as on 31 December 2017
(Referred to in Paragraph 1.11)

| (₹ in crore) | | | | | | | | | | |
|--|--|-----------------|------------------------------------|---|--|-----------------|---------------|---------------------|-------------|-----------------|
| Sl. no. | Name of PSU | Paid up capital | Year upto which accounts finalised | Period of accounts pending finalisation | Equity, Loans, Grants and Guarantee by the State Government during the years for which Accounts are in arrears | | | | | |
| | | | | | Equity | Loans | Capital Grant | Others ^z | Guarantee | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| A. Working Government Companies | | | | | | | | | | |
| 1 years | | | | | | | | | | |
| 1. | Greater Ranchi Development Agency Limited | 64.14 | 2015-16 | 2016-17 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| 2. | Jharkhand Bijli Vitran Nigam Limited | 2.10 | 2015-16 | 2016-17 | 0.00 | 669.92 | 0.00 | 1,200.00 | 0.00 | 1,869.92 |
| 3. | Jharkhand Urja Sancharan Nigam Limited | 2.10 | 2015-16 | 2016-17 | 0.00 | 557.42 | 0.00 | 0.00 | 0.00 | 557.42 |
| 4. | Jharkhand Urban Transport Corporation Limited* | 15.00 | - | 2016-17 | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 |
| 5. | Jharkhand State Agriculture Development Corporation Limited* | 2.00 | - | 2016-17 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Sub-total | | | | | 22 | 1,227.34 | 0.00 | 1,200.00 | 0.00 | 2,449.34 |
| 2 to 5 years | | | | | | | | | | |
| 6. | Jharkhand State Building Construction Corporation Limited* | 2.00 | - | 2015-16 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| | | | | 2016-17 | - | - | - | - | - | - |
| 7. | Jharkhand Medical & Health Infrastructure Development & | 5.00 | - | 2013-14 to 2015-16 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| | | | | 2016-17 | - | - | - | - | - | - |

| (₹ in crore) | | | | | | | | | | |
|----------------------|--|-----------------|------------------------------------|---|--|--------------|---------------|---------------------|-------------|---------------|
| Sl. no. | Name of PSU | Paid up capital | Year upto which accounts finalised | Period of accounts pending finalisation | Equity, Loans, Grants and Guarantee by the State Government during the years for which Accounts are in arrears | | | | | |
| | | | | | Equity | Loans | Capital Grant | Others [±] | Guarantee | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Procurement Corporation Limited* | | | | | | | | | |
| 8. | Jharkhand Hill Area Lift Irrigation Corporation Ltd. | 5.00 | 2013-14 | 2014-15 to 2015-16 | 0.00 | 0.00 | 0.00 | 13.51 | 0.00 | 13.51 |
| | | | | 2016-17 | - | - | - | - | - | - |
| 9. | Jharkhand Urban Infrastructure Development Company Limited | 35.00 | 2013-14 | Up to 2015-16 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| | | | | 2016-17 | 34.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34.00 |
| 10. | Jharkhand State Minorities Finance and Development Corporation | 0.75 | 2012-13 | 2013-14 to 2015-16 | 0.75 | 2.50 | 0.00 | 0.00 | 0.00 | 3.25 |
| | | | | 2016-17 | - | - | - | - | - | - |
| Sub-total | | | | | 42.25 | 2.5 | 0.0 | 13.51 | 0 | 58.26 |
| Above 5 years | | | | | | | | | | |
| 11. | Jharkhand State Food and Civil Supplies Corporation Ltd*. | 5.00 | - | 2010-11 to 2015-16 | 5.00 | 43.96 | 0.00 | 94.00 | 0.00 | 142.96 |
| | | | | 2016-17 | - | - | - | - | - | - |
| 12. | Jharkhand Tourism Development Corporation Limited | 9.50 | 2008-09 | 2009-10 to 2015-16 | 7.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.00 |
| | | | | 2016-17 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Sub-total | | | | | 14.00 | 43.96 | 0.00 | 94.00 | 0.00 | 151.96 |

| (₹ in crore) | | | | | | | | | | |
|--|-----------------------|-----------------|------------------------------------|---|--|-----------------|---------------|---------------------|--------------|-----------------|
| Sl. no. | Name of PSU | Paid up capital | Year upto which accounts finalised | Period of accounts pending finalisation | Equity, Loans, Grants and Guarantee by the State Government during the years for which Accounts are in arrears | | | | | |
| | | | | | Equity | Loans | Capital Grant | Others [‡] | Guarantee | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Total(A) | | | | | 78.25 | 1,273.80 | 0.00 | 1,307.51 | 0.00 | 2,659.56 |
| B. Non-Working Companies | | | | | | | | | | |
| 1 years | | Nil | | | | | | | | |
| 2 to 5 years | | Nil | | | | | | | | |
| Above 5 years | | Nil | | | | | | | | |
| 1. | Karanpura Energy Ltd. | 0.05 | 2010-11 | Up to 2015-16 | 0.00 | 15.52 | 0.00 | 0.00 | 0.00 | 15.52 |
| | | | | 2016-17 | - | - | - | - | - | - |
| Total (B) | | | | | 0.0 | 15.52 | 0.00 | 0.00 | 0.00 | 15.52 |
| Total (A+B) | | | | | 78.25 | 1,289.32 | 0.00 | 1,307.51 | 0.000 | 2,675.08 |
| <i>(Source: Figures are based on information furnished by PSUs and Finance Department, Government of Jharkhand.)</i> | | | | | | | | | | |

* The company has not finalised first account since its formation.

[‡] It includes subsidy and Revenue grant (Jharkhand Bijli Vitran Nigam Limited, Jharkhand Hill Area Lift Irrigation Corporation Ltd., and Jharkhand State Food and Civil Supplies Corporation Ltd.).

Annexure: 1.6

Summarised financial position and working results of Government companies (accounts of which are not in arrears for more than three years) as per their latest finalised financial statements

(Referred to in Paragraph 1.12)

| (₹ in crore) | | | | | | | | | | | |
|-----------------------------------|---|---------------------------|--|--|-----------------|-------------------------|--------------------------------|--------------------|---|-------------------------------------|---|
| Sl. no. | Name of PSU | Year of finalised Account | Net profit /loss before dividend, interest and tax | Net profit/loss after tax and dividend | Turnover | Investment [€] | Shareholders fund [¥] | Capital employed # | Return ^{\$} on Capital employed (4/9) (ROCE) | Return on Invest-ment @ (4/7) (ROI) | Return on Equity ^µ (5/8) (ROE) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 2014-15 | | | | | | | | | | | |
| A. Profit making Companies | | | | | | | | | | | |
| 1. | Jharkhand Industrial Infrastructure Development Corporation Limited | 2014-15 | 2.09 | 1.41 | 0.48 | 18.21 | 18.21 | 18.21 | 11.48 | 11.48 | 7.74 |
| 2. | Greater Ranchi Development Agency Limited | 2014-15 | 6.45 | 4.33 | 0 | 61.6 | 61.6 | 61.6 | 10.47 | 10.47 | 7.03 |
| 3. | Jharkhand Police Housing Corporation Limited | 2014-15 | 8.88 | 5.95 | 8.08 | 30.67 | 30.67 | 30.67 | 28.95 | 28.95 | 19.40 |
| 4. | Jharkhand State Beverages Corporation Limited | 2014-15 | 42.36 | 11.95 | 994.41 | 16.98 | 16.98 | 16.98 | 249.47 | 249.47 | 70.38 |
| Total (A) | | | 59.78 | 23.64 | 1,002.97 | 127.46 | 127.46 | 127.46 | 46.90 | 46.90 | 18.55 |
| B. Loss making Companies | | | | | | | | | | | |
| 5. | Jharkhand Silk Textile and Handicraft Development Corporation Limited | 2014-15 | -13.32 | -12.62 | 20.21 | -8.81 | -12.42 | -8.81 | -- | -- | -- |
| 6. | Jharkhand Urja Utpadan Nigam Ltd. | 2014-15 | -11.81 | -11.81 | 12.44 | -12.46 | -12.46 | -12.46 | -- | -- | -- |
| 7. | Jharkhand Urja Vikas Nigam Limited | 2014-15 | -0.29 | -0.29 | 0 | 6.1 | 6.1 | 6.1 | -4.75 | -4.75 | -4.75 |
| 8. | Jharkhand Bijli Vitran Nigam Limited | 2014-15 | -468.68 | -473.77 | 2,786.64 | -340.35 | -542.65 | -340.35 | -- | -- | -- |

| (₹ in crore) | | | | | | | | | | | |
|-----------------------------------|---|---------------------------|--|--|-----------------|-------------------------|--------------------------------|--------------------|---|------------------------------------|---|
| Sl. no. | Name of PSU | Year of finalised Account | Net profit /loss before dividend, interest and tax | Net profit/loss after tax and dividend | Turnover | Investment [€] | Shareholders fund [¥] | Capital employed # | Return ^{\$} on Capital employed (4/9) (ROCE) | Return on Investment @ (4/7) (ROI) | Return on Equity ^µ (5/8) (ROE) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 9. | Jharkhand Urja Sancharan Nigam Limited | 2014-15 | 10.65 | -6.45 | 138.53 | 685.13 | -11.32 | 685.13 | 1.55 | 1.55 | -- |
| Total (B) | | | -483.41 | -504.94 | 2,957.82 | 691.23* | 6.1* | 691.23* | -69.93 | -69.93 | -8,277.70 |
| Grand Total (A+B) | | | -423.63 | -481.3 | 3,960.79 | 818.69 | 133.56 | 818.69 | -51.74 | -51.74 | -360.36 |
| 2015-16 | | | | | | | | | | | |
| A. Profit making Companies | | | | | | | | | | | |
| 1. | Jharkhand Industrial Infrastructure Development Corporation Limited | 2015-16 | 2.41 | 1.63 | 0.85 | 20.83 | 20.83 | 20.83 | 11.57 | 11.57 | 7.83 |
| 2. | Greater Ranchi Development Agency Limited | 2015-16 | 4.58 | 3.04 | 0.10 | 78.78 | 78.78 | 78.78 | 5.81 | 5.81 | 3.86 |
| 3. | Jharkhand Police Housing Corporation Limited | 2015-16 | 6.86 | 4.74 | 6.42 | 35.41 | 35.41 | 35.41 | 19.37 | 19.37 | 13.39 |
| Total (A) | | | 13.85 | 9.41 | 7.37 | 135.02 | 135.02 | 135.02 | 10.26 | 10.26 | 6.97 |
| B. Loss making Companies | | | | | | | | | | | |
| 4. | Jharkhand Silk Textile and Handicraft Development Corporation Limited | 2015-16 | -7.55 | -6.45 | 10.5 | -15.21 | -18.86 | -15.21 | -- | -- | -- |
| 5. | Jharkhand Urja Utpadan Nigam | 2015-16 | -3.82 | -3.82 | 12.44 | -16.27 | -16.27 | -16.27 | -- | -- | -- |
| 6. | Jharkhand Bijli Vitran Nigam Limited | 2015-16 | -1,598.83 | -1,598.83 | 2,866.7 | 4,787.25 | -2,141.48 | 4,787.25 | -33.40 | -33.40 | -- |
| 7. | Jharkhand Urja Sancharan Nigam Limited | 2015-16 | 49.14 | -97.24 | 155.37 | 1,147.21 | -108.56 | 1,147.21 | 4.28 | 4.28 | 0.00 |
| Total (B) | | | -1,561.06 | -1,706.34 | 3,045.01 | 5,934.46* | 0.00* | 5,934.46* | -26.31 | -26.31 | -- |

| (₹ in crore) | | | | | | | | | | | |
|-----------------------------------|---|---------------------------|--|--|-----------------|-------------------------|--------------------------------|--------------------|---|------------------------------------|---|
| Sl. no. | Name of PSU | Year of finalised Account | Net profit /loss before dividend, interest and tax | Net profit/loss after tax and dividend | Turnover | Investment [€] | Shareholders fund [¥] | Capital employed # | Return ^{\$} on Capital employed (4/9) (ROCE) | Return on Investment @ (4/7) (ROI) | Return on Equity ^µ (5/8) (ROE) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Grand Total (A+B) | | | -1,547.21 | -1,696.93 | 3,052.38 | 6,069.48* | 135.02* | 6,069.48* | -25.49 | -25.49 | -1,256.80 |
| 2016-17 | | | | | | | | | | | |
| A. Profit making Companies | | | | | | | | | | | |
| 1. | Jharkhand Police Housing Corporation Limited | 2016-17 | 8.71 | 6.02 | 9.66 | 41.43 | 41.43 | 41.43 | 21.02 | 21.02 | 14.53 |
| 2. | Jharkhand Silk Textile and Handicraft Development Corporation Limited | 2016-17 | 0.49 | 0.34 | 13.54 | -18.52 | -18.52 | -18.52 | -- | -- | -- |
| Total (A) | | | 9.2 | 6.36 | 23.2 | 41.43* | 41.43* | 41.43* | 22.21 | 22.21 | 15.35 |
| B. Loss making Companies | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |
| Total (B) | | | - | - | - | - | - | - | - | - | - |
| Grand Total (A + B) | | | 9.2 | 6.36 | 23.2 | 41.43* | 41.43* | 41.43* | 22.21 | 22.21 | 15.35 |

€ Investment = (Paid up capital +Free Reserve +Long term loan).

¥ (Paid up capital +free reserve & surplus-accumulated loss-deferred revenue expenditure)

Capital employed =Shareholders fund + Long term Borrowings.

\$ Return on Capital employed = (Net profit/loss before dividend, interest and tax) /Capital Employed.

@ Return on Investment (ROI) = (Net Profit before dividend, tax and interest) / Investment.

Where Investment = Paid-up Capital + Free reserve + Long term Loans

µ Return on Equity (ROE) = (Net profit after tax - Preference dividend) / Shareholders' Fund.

*The total doesn't include negative figures.

Annexure – 1.7

Name of PSUs and Statutory Corporations of undivided State of Bihar whose assets and liabilities were to be divided among Bihar and Jharkhand
(Referred to in Paragraphs 1.21)

| Sl. no. | Name of the PSUs and Statutory Corporations |
|----------------|--|
| 1. | Bihar Rajya Beej Nigam Limited |
| 2. | Bihar State Credit & Investment Corporation Limited |
| 3. | Bihar State Backward Classes Finance & Development Corporation |
| 4. | Bihar State Minorities Finance Corporation Limited |
| 5. | Bihar State Hydroelectric Power Corporation Limited |
| 6. | Bihar State Tourism Development Corporation Limited |
| 7. | Bihar State Food & Civil Supplies Corporation Limited |
| 8. | Bihar Medical Services & Infrastructure Corporation Limited |
| 9. | Bihar State Text Book Publishing Corporation Limited |
| 10. | Bihar State Financial Corporation |
| 11. | Bihar State Warehousing Corporation |
| 12. | Bihar Hill Area Lift Irrigation Corporation Limited |

Annexure-1.8
Implementation of UDAY scheme by DISCOM (JBVNL)
(Referred to in Paragraph 1.22)

| Parameter | Target period as per MoU | Target | Achievement |
|--|--------------------------|--|---|
| Financial turnaround: | | | |
| Takeover of outstanding debts and dues of Central PSUs by giving grant | 2015-16 | ₹ 6,136.37 crore | ₹ 6,136.37 crore ¹ |
| | 2016-17 | ₹ 292 crore | Nil |
| Reduction of AT & C losses ² (in per cent) | 2016-17 | 28 | 31.80 (not achieved) |
| | 2017-18 | 22 | 36.28 (not achieved) |
| Elimination of ACS - ARR gap ³ (upto ₹ per unit) | 2016-17 | 1.99 | 1.39 (achieved) |
| | 2017-18 | 0.99 | 0.71 (achieved) |
| Tariff petition in time | | 30 November 2016 (Tariff petition for the year 2017-18) | 29 November 2017 (not achieved) |
| Billing efficiency (in per cent) | 2016-17 | 77 | 75 (not achieved) |
| | 2017-18 | 80 | 79 (not achieved) |
| Collection efficiency (in per cent) | 2016-17 | 93 | 91 (not achieved) |
| | 2017-18 | 97 | 87 (not achieved) |
| Operational turnaround | | | |
| Distribution transformer metering (Rural) (in nos.) | 30 June 2017 | 62,794 | 42,627 upto March 2018 (not achieved) |
| Feeder metering (Rural) (in nos.) | 30 June 2016 | 761 | 761 upto March 2018 (achieved) |
| Rural feeder audit (in nos.) | 31 March 2017 | 761 | 719 upto March 2018 (not achieved) |
| Smart metering (in nos.) | 31 March 2018 | 1.00 lakh | Nil (not achieved) |
| Electricity access to unconnected households (in nos.) | 31 March 2018 | 22.49 lakh | 5.39 lakh (not achieved) |
| Distribution of LEDs under UJALA scheme (in nos.) | 31 March 2018 | 55.48 lakh | 120.00 lakh (achieved) |
| Feeder segregation (in nos.) | 31 March 2018 | 460 | Nil (not achieved) |

¹ As per MOU, GoJ was required to provide grant of ₹ 6,136.37 crore during 2015-16. However, the entire amount was provided by GoJ as loan.

² Aggregate Technical and Commercial (AT&C) loss is the sum total of technical and commercial loss and shortage due to non-realisation of billed amount.

³ Average Cost of Supply (ACS) - Average Revenue Realisation (ARR) gap.

Annexure-2.1.1
Details of vehicles used twice from Panipat, Haryana to Jharkhand within a short span of time

(Referred to in paragraph 2.1.3)

| Sl. no. | Vehicle No. | Date of dispatch | Quantity of yarn dispatched (kg) | Dispatched from | Destination | Distance in km | To and fro distance covered before second journey in km | Average speed required if vehicle is presumed to travel 12 hours per day | Bill No. | Remarks |
|--------------|-------------|------------------|----------------------------------|-----------------|--------------------|----------------|---|--|--------------------|---|
| 1. | HR-61A-9842 | 27-07-17 | 6,000 | Panipat | Latehar | 1,183 | 2,366 | 197 km/h | 5574/100 | Same vehicle used very next day for dispatch of yarn from Panipat |
| | | 28-07-17 | 6,000 | Panipat | Sahibganj | 1,567 | | | 5588/100 | |
| 2. | HR-67A-1091 | 28-07-17 | 7,000 | Panipat | Sahibganj | 1,567 | 3,134 | 261 km/h | 195/100 & 5581/100 | Same vehicle used very next day for dispatch of yarn from Panipat |
| | | 29-07-17 | 6,000 | Panipat | Ranchi | 1,308 | | | 5605/100 | |
| 3. | UP-14T-3252 | 28-07-17 | 6,000 | Panipat | Ranchi | 1,308 | 2,616 | 218 km/h | 5519/100 | Same vehicle used very next day for dispatch of yarn from Panipat |
| | | 29-07-17 | 6,000 | Panipat | Sahibganj | 1,567 | | | 5620/100 | |
| 4. | HR-63B-6164 | 28-07-17 | 6,000 | Panipat | Latehar | 1,183 | 2,366 | 197 km/h | 5597/100 | Same vehicle used very next day for dispatch of yarn from Panipat |
| | | 29-07-17 | 6,000 | Panipat | Deoghar | 1,355 | | | 5598/100 | |
| 5. | HR-67A-2319 | 28-07-17 | 6,000 | Panipat | Ranchi | 1,308 | 2,616 | 109 km/h | 5583/100 | Same vehicle used within a span of 02 days |
| | | 30-07-17 | 6,000 | Panipat | Godda | 1,446 | | | 5625/100 | |
| 6. | HR-67A-2402 | 27-07-17 | 6,500 | Panipat | Sahibganj | 1,567 | 3,134 | 131 km/h | 191/50 & 5577/100 | Same vehicle used within a span of 02 days |
| | | 29-07-17 | 6,000 | Panipat | Sahibganj | 1,567 | | | 5603/100 | |
| 7. | HR-67B-2739 | 27-07-17 | 6,000 | Panipat | Deoghar | 1,355 | 2,710 | 113 km/h | 5576/100 | Same vehicle used within a span of 02 days |
| | | 29-07-17 | 6,000 | Panipat | Latehar | 1,183 | | | 5601/100 | |
| 8. | UP-17T-6355 | 28-07-17 | 6,000 | Panipat | Latehar | 1,183 | 2,366 | 99 km/h | 5591/100 | Same vehicle used within a span of 02 days |
| | | 30-07-17 | 6,000 | Panipat | Mahuatand (Lateha) | 1,224 | | | 5619/100 | |
| 9. | HR-61A-9842 | 28-08-17 | 6,000 | Panipat | Latehar | 1,183 | 2,366 | 66 km/h | 206 | Same vehicle used within a span of 03 days |
| | | 31-08-17 | 6,000 | Panipat | Ranchi | 1,308 | | | 212 | |
| 10. | UP-17T-3059 | 28-07-17 | 6,000 | Panipat | Ramgarh | 1,260 | 2,520 | 70 km/h | 5582/100 | Same vehicle used within a span of 03 days |
| | | 31-07-17 | 6,000 | Panipat | Godda | 1,446 | | | 5629/100 | |
| 11. | UP-17T-3059 | 31-08-17 | 6,000 | Panipat | Godda | 1,446 | 2,892 | 60 km/h | 213 | Same vehicle used within a span of 04 days |
| | | 04-09-17 | 6,000 | Panipat | Sahibganj | 1,567 | | | 221 | |
| 12. | UP-17T-9420 | 05-09-17 | 6,000 | Panipat | Godda | 1,446 | 2,892 | 48 km/h | 224 | Same vehicle used within a span of 05 days |
| | | 10-09-17 | 6,000 | Panipat | Ranchi | 1,308 | | | 5721 | |
| Total | | | 1,45,500 | | | | | | | |

Annexure-2.1.2

Details of vehicles whose registration number mentioned in transport challan of goods receipt were different from that mentioned in the road permit issued by Commercial Tax Department, GoJ

(Referred to in paragraph 2.1.3)

| Sl. no. | Vehicle no. in Transporter's challan | Consignor | Quantity of yarn dispatched (in kg) | Date of Transporter's challan | Consignment dispatched to | Goods Receipt (GR) no. in Transporter's challan | Invoice No. | Vehicle no. in road permit for same G.R. No. and Invoice No. |
|--------------|--------------------------------------|----------------------|-------------------------------------|-------------------------------|---------------------------|---|-------------|--|
| 1. | HR-67A-1339 | N.A.N. Woollen Mills | 6,000 | 27.06.17 | Sahibganj | 716 | 5488/100 | HR-67B-2739 |
| 2. | HR-55E-4568 | -do- | 6,000 | 27.06.17 | Ramgarh | 720 | 5492/100 | HR-55E-4548 |
| 3. | HR-55T-9438 | -do- | 6,000 | 28-06-17 | Ranchi | 725 | 5496/100 | HR-63B-6362 |
| 4. | HR-67B-2739 | -do- | 6,000 | 30-06-17 | Ranchi | 727 | 5506/100 | UP-14ET-3010 |
| 5. | HR-55T-9438 | -do- | 6,000 | 30-06-17 | Ranchi | 728 | 5507/100 | HR-06Y-5514 |
| 6. | HR-43AT-7132 | -do- | 6,000 | 30-06-17 | Ranchi | 729 | 5508/100 | HR-06G-0378 |
| 7. | HR-63B-6164 | -do- | 6,000 | 30-06-17 | Sahibganj | 731 | 5510/100 | HR-67-4518 |
| 8. | HR-61A-8285 | -do- | 6,000 | 30-06-17 | Mahuadanr | 734 | 5513/100 | HR-67J-6511 |
| Total | | | 48,000 | | | | | |

Annexure-2.1.3

Details of vehicles used twice for carrying raw blankets from different clusters in Jharkhand to Panipat, Haryana either on same date or within a short span of time from two different districts

(Referred to in paragraph 2.1.3)

| Sl. no. | Vehicle no. | Date of dispatch | Blankets dispatched (numbers) | Dispatched from | Destination | Distance | DCO No ¹ . | Remarks |
|--------------|---------------|------------------|-------------------------------|-----------------|-------------|----------|-----------------------|--|
| 1. | UP-44-AT-0281 | 29.09.2017 | 3,066 | Deoghar | Panipat | 1,355 km | 597/17-18 | Semi-finished blankets dispatched to Panipat from same vehicle on same date from two different districts |
| | | 29.09.2017 | 3,043 | Godda | Panipat | 1,446 km | 585/17-18 | |
| 2. | UP-65-AT-4739 | 26-10-2017 | 6,301 | Ramgarh | Panipat | 1,260 km | 776/17-18 | Semi-finished blankets dispatched to Panipat from same vehicle on same date from two different districts |
| | | 26-10-2017 | 2,831 | Daltonganj | Panipat | 1,152 km | 790/17-18 | |
| 3. | HR-67B-6567 | 26-09-2017 | 2,830 | Godda | Panipat | 1,446 km | 563/17-18 | Same vehicle used twice within a span of 03 days for sending Semi-finished blankets to Panipat |
| | | 29-09-2017 | 3,000 | Daltonganj | Panipat | 1,152 km | 589/17-18 | |
| Total | | | 21,071 | | | | | |

(Source: Audit scrutiny of transporter challans)

¹ Delivery Consignment Order number contained in the Genesis software of Jharcraft.

Annexure-2.1.4
Statement showing supply of blankets by SHGs/ PWCSs without availability of woollen yarn

(Referred to in paragraph 2.1.5)

| Sl no. | Name of PWCS | Sl. no. | Date of supply of blankets by SHGs/ PWCSs | Yarn available for weaving as on date of supply (in kg) | Maximum blankets which can be woven from available yarn @ 2.12 kg per blanket (number) | No. of blankets reported as having been actually received | Excess blankets shown as supplied without yarn (7-6) |
|--------------------|--|---------|---|---|--|---|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1. | ADARSH P.B.S.S., BISRAMPUR | 1 | 30-06-2016 | 0.000 | 0.00 | 164 | 164 |
| | | 2 | 27-10-2016 | 9,080 | 4,283 | 6,000 | 1,717 |
| | | 3 | 31-10-2016 | 0.00 | 0.00 | 512 | 512 |
| | | 4 | 17-11-2016 | 5,134.12 | 2,422 | 3,425 | 1,003 |
| | | 5 | 24-01-2017 | 6,250.96 | 2,949 | 3,775 | 826 |
| 2. | BIRSA MUNDA KENDRIYA KARAGAR | 6 | 05-12-2016 | 0.00 | 0.00 | 3,750 | 3,750 |
| | | 7 | 24-03-2017 | 715.8 | 338 | 1,000 | 662 |
| 3. | HARSH GANDHI SHG, MAHUADANR | 8 | 08-12-2016 | 0.00 | 0.00 | 1,900 | 1,900 |
| 4. | HARSH GARIB NAWAJ SHG | 9 | 08-12-2016 | 1,080 | 509 | 2,831 | 2,322 |
| 5. | ISLAMPUR PRATHMIK BUNKAR SAHYOG SAMITY LIMITED | 10 | 30-06-2017 | 0.00 | 0.00 | 566 | 566 |
| 6. | POKHARIKALAN WEAVERS CO- OPERATIVE SOCIETY LTD. | 11 | 21-10-2016 | 0.00 | 0.00 | 17,000 | 17,000 |
| 7. | SANYUKT H.H.A.K.K.A.SAHYOG SAMITI LTD. | 12 | 01-03-2017 | 148.4 | 70 | 600 | 530 |
| | | 13 | 16-06-2017 | 4,904.13 | 2,313 | 3,016 | 703 |
| 8. | SHIRDI SAI GRAM VIKAS KENDRA | 14 | 30-06-2017 | 0.00 | 0.00 | 1,982 | 1,982 |
| 9. | THE HARIHARGANJ PRIMARY WEAVERS COPERATIVE SOCIETY LTD. | 15 | 17-11-2016 | 636.12 | 300 | 1,725 | 1,425 |
| | | 16 | 24-01-2017 | 3,018.4 | 1,424 | 3,303 | 1,879 |
| | | 17 | 21-04-2017 | 7,000.88 | 3,302 | 3,600 | 298 |
| | | 18 | 21-06-2017 | 5,832.92 | 2,751 | 3,104 | 353 |
| 10. | THE MURJULI WEAVERS CO- OPERATIVE SOCIETY LTD. | 19 | 27-10-2016 | 0.00 | 0.00 | 900 | 900 |
| | | 20 | 17-11-2016 | 2,615 | 1,233 | 3,031 | 1,798 |
| | | 21 | 27-02-2017 | 2,246.79 | 1,060 | 2,000 | 940 |
| 11. | UPERKONKI HATMARA SHG, ISLAMPUR | 22 | 30-06-2017 | 0.00 | 0.00 | 1,132 | 1,132 |
| 12. | URUGUTTU P.W.C.S., | 23 | 30-06-2017 | 0.00 | 0.00 | 1,132 | 1,132 |
| 13. | ZAKIR BUNKAR SHG, BERHET | 24 | 26-09-2017 | 9,600 | 4,528 | 5,943 | 1,415 |
| Grand Total | | | | | 27,482 | 72,391 | 44,909 |

(Source: Calculated by Audit from Genesis data)

Annexure-2.1.5
Statement showing supply of blankets by SHGs/PWCSs in excess of their production capacity
(Referred to in paragraph 2.1.5)

| Sl. No. | Name of SHGs/PWCS | No. of handlooms available | Date of supply of yarn | | Duration (Days) | Yarn available for weaving during the period | No. of blankets provided by SHGs/PWCSs to the Cluster Manager during the period | No. of woven blankets supplied by SHGs/PWCSs from available yarns supplied by JHARCRAFT prior to this period | Weaving Capacity of blankets for the duration considering no. of handlooms available (in number) | No. of blanket shown woven beyond maximum weaving capacity |
|---------|--|----------------------------|------------------------|------------|-----------------|--|---|--|--|--|
| | | | From | To | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) (10) = (3) x (6) | (11) (11) = (8) - [(9)+(10)] |
| 1. | ADARSH P.B.S.S., BISRAMPUR | 40 | 30-06-2016 | 30-06-2016 | 0 | 0 | 164 | 0 | 0 | 164 |
| | ADARSH P.B.S.S., BISRAMPUR | 40 | 24-10-2016 | 27-10-2016 | 3 | 9,080 | 6,000 | 0 | 1,200 | 4,800 |
| | ADARSH P.B.S.S., BISRAMPUR | 40 | 27-10-2016 | 31-10-2016 | 4 | 0 | 512 | 0 | 0 | 512 |
| | ADARSH P.B.S.S., BISRAMPUR | 40 | 12-11-2016 | 17-11-2016 | 5 | 5,134.12 | 3,425 | 0 | 2,000 | 1,425 |
| | ADARSH P.B.S.S., BISRAMPUR | 40 | 17-11-2016 | 22-11-2016 | 5 | 12,000 | 2,711 | 0 | 2,000 | 711 |
| 2. | AMBEDKAR BUNKAR SHG, JAMUNIA, MOHANPUR | 5 | 12-09-2017 | 26-09-2017 | 14 | 4,000 | 1,887 | 472 | 700 | 715 |
| | AMBEDKAR BUNKAR SHG, JAMUNIA, MOHANPUR | 5 | 24-11-2017 | 05-12-2017 | 11 | 6,000 | 2,830 | 0 | 550 | 2,280 |
| 3. | AZUBA SHG | 10 | 12-09-2017 | 26-09-2017 | 14 | 10,200 | 4,811 | 566 | 1,400 | 2,845 |
| | AZUBA SHG | 10 | 09-10-2017 | 30-10-2017 | 21 | 6,000 | 2,830 | 0 | 2,100 | 730 |
| | AZUBA SHG | 10 | 24-11-2017 | 05-12-2017 | 11 | 9,000 | 4,245 | 0 | 1,100 | 3,145 |
| 4. | BASULWARA SHG | 10 | 18-09-2017 | 26-09-2017 | 8 | 10,100 | 4,764 | 719 | 800 | 3,245 |
| | BASULWARA SHG | 10 | 24-11-2017 | 05-12-2017 | 11 | 6,375 | 3,007 | 0 | 1,100 | 1,907 |
| 5. | BORIO PRATHAMIK BUNKAR SAHYOG SAMITI LTD., BORIO | 20 | 18-09-2017 | 19-09-2017 | 1 | 53,000 | 6,606 | 4,000 | 200 | 2,406 |

| | | | | | | | | | | |
|-----|--|----|------------|------------|----|-----------|--------|-------|-------|--------|
| | BORIO PRATHAMIK BUNKAR SAHYOG SAMITI LTD., BORIO | 20 | 19-09-2017 | 20-09-2017 | 1 | 38,995.28 | 5,661 | 0 | 200 | 5,461 |
| | BORIO PRATHAMIK BUNKAR SAHYOG SAMITI LTD., BORIO | 20 | 20-09-2017 | 25-09-2017 | 5 | 26,993.96 | 12,737 | 0 | 1,000 | 11,737 |
| | BORIO PRATHAMIK BUNKAR SAHYOG SAMITI LTD., BORIO | 20 | 09-10-2017 | 18-10-2017 | 9 | 12,000 | 5,662 | 0 | 1,800 | 3,862 |
| | BORIO PRATHAMIK BUNKAR SAHYOG SAMITI LTD., BORIO | 20 | 24-11-2017 | 29-11-2017 | 5 | 18,000 | 8,492 | 0 | 1,000 | 7,492 |
| 6. | BUNKAR SHG BERHIET | 10 | 12-09-2017 | 26-09-2017 | 14 | 10,800 | 5,096 | 1,400 | 1,400 | 2,296 |
| | BUNKAR SHG BERHIET | 10 | 09-10-2017 | 30-10-2017 | 21 | 9,000 | 4,246 | 0 | 2,100 | 2,146 |
| | BUNKAR SHG BERHIET | 10 | 24-11-2017 | 05-12-2017 | 11 | 9,000 | 4,245 | 0 | 1,100 | 3,145 |
| 7. | CHAMAN BUNKAR SHG | 5 | 12-09-2017 | 20-10-2017 | 38 | 12,840 | 6,056 | 700 | 1,900 | 3,456 |
| | CHAMAN BUNKAR SHG | 5 | 27-11-2017 | 30-11-2017 | 3 | 6,486.28 | 3,059 | 1 | 150 | 2,908 |
| 8. | DANISH GROUP SHG | 5 | 12-09-2017 | 05-10-2017 | 23 | 6,000 | 2,830 | 300 | 1,150 | 1,380 |
| | DANISH GROUP SHG | 5 | 09-10-2017 | 25-10-2017 | 16 | 3,000 | 1,415 | 0 | 800 | 615 |
| 9. | DHAGA WEAVERS SHG, BOARIJORE | 5 | 09-10-2017 | 13-10-2017 | 4 | 10,200 | 1,981 | 1,150 | 200 | 631 |
| | DHAGA WEAVERS SHG, BOARIJORE | 5 | 13-10-2017 | 20-10-2017 | 7 | 6,000.28 | 2,831 | 0 | 350 | 2,481 |
| | DHAGA WEAVERS SHG, BOARIJORE | 5 | 27-11-2017 | 30-11-2017 | 3 | 6,000 | 2,831 | 0 | 150 | 2,681 |
| 10. | GANDHI BUNKAR SHG, BALDHAR | 5 | 16-09-2017 | 26-09-2017 | 10 | 5,000 | 2,359 | 500 | 500 | 1,359 |
| | GANDHI BUNKAR SHG, BALDHAR | 5 | 27-11-2017 | 05-12-2017 | 8 | 6,000 | 2,830 | 0 | 400 | 2,430 |
| 11. | GULAM BUNKAR SAMOOH | 5 | 09-10-2017 | 13-10-2017 | 4 | 12,000 | 1,415 | 1,150 | 2,00 | 65 |
| | GULAM BUNKAR SAMOOH | 5 | 13-10-2017 | 20-10-2017 | 7 | 9,000.2 | 4,246 | 0 | 350 | 3,896 |
| | GULAM BUNKAR SAMOOH | 5 | 27-11-2017 | 30-11-2017 | 3 | 9,375 | 4,423 | 0 | 150 | 4,273 |
| 12. | HALIMA BUNKAR SHG, POREIYAHAAT | 5 | 12-09-2017 | 26-09-2017 | 14 | 6,360 | 3,000 | 170 | 700 | 2,130 |
| | HALIMA BUNKAR SHG, POREIYAHAAT | 5 | 09-10-2017 | 20-10-2017 | 11 | 3,000 | 1,415 | 0 | 550 | 865 |
| | HALIMA BUNKAR SHG, POREIYAHAAT | 5 | 27-11-2017 | 29-11-2017 | 2 | 12,485 | 2,830 | 0 | 100 | 2,730 |

| | | | | | | | | | | |
|-----|--|----|------------|------------|----|-----------|--------|-------|-------|-------|
| | HALIMA BUNKAR SHG, POREIYAAHAAT | 5 | 29-11-2017 | 30-11-2017 | 1 | 6,485.4 | 3,059 | 0 | 50 | 3,009 |
| 13. | HARSH GANDHI SHG, MAHUADANR | 15 | 12-09-2017 | 15-09-2017 | 3 | 9,600 | 1,698 | 0 | 450 | 1,248 |
| | HARSH GANDHI SHG, MAHUADANR | 15 | 18-09-2017 | 21-09-2017 | 3 | 7,800.24 | 3,680 | 450 | 450 | 2,780 |
| | HARSH GANDHI SHG, MAHUADANR | 15 | 09-10-2017 | 25-10-2017 | 16 | 7,800 | 3,680 | 0 | 2,400 | 1,280 |
| | HARSH GANDHI SHG, MAHUADANR | 15 | 27-11-2017 | 07-12-2017 | 10 | 7,200 | 3,396 | 0 | 1,500 | 1,896 |
| 14. | HARSH GARIB NAWAJ SHG | 15 | 24-10-2016 | 08-12-2016 | 45 | 1,080 | 2,831 | 0 | 509 | 2,322 |
| | HARSH GARIB NAWAJ SHG | 15 | 18-09-2017 | 19-09-2017 | 1 | 23,513.2 | 8,777 | 3,606 | 150 | 5,021 |
| | HARSH GARIB NAWAJ SHG | 15 | 09-10-2017 | 25-10-2017 | 16 | 27,105.96 | 10,475 | 2,314 | 2,400 | 5,761 |
| | HARSH GARIB NAWAJ SHG | 15 | 27-11-2017 | 07-12-2017 | 10 | 27,698.96 | 10,759 | 2,311 | 1,500 | 6,948 |
| 15. | ISLAMPUR PRATHMIK BUNKAR SAHYOG SAMITY LIMITED | 5 | 09-10-2017 | 13-10-2017 | 4 | 16,800 | 4,529 | 2,400 | 200 | 1,929 |
| | ISLAMPUR PRATHMIK BUNKAR SAHYOG SAMITY LIMITED | 5 | 27-11-2017 | 30-11-2017 | 3 | 13,198.52 | 2,831 | 2,250 | 150 | 431 |
| | ISLAMPUR PRATHMIK BUNKAR SAHYOG SAMITY LIMITED | 5 | 30-11-2017 | 07-12-2017 | 7 | 7,196.8 | 2,831 | 0 | 350 | 2,481 |
| 16. | KENDUA P.W.C.S. LTD. | 10 | 15-09-2017 | 20-09-2017 | 5 | 6,000.12 | 2,830 | 300 | 500 | 2,030 |
| | KENDUA P.W.C.S. LTD. | 10 | 09-10-2017 | 25-10-2017 | 16 | 3,600 | 1,698 | 0 | 1,600 | 98 |
| | KENDUA P.W.C.S. LTD. | 10 | 27-11-2017 | 29-11-2017 | 2 | 1,800 | 849 | 0 | 200 | 649 |
| 17. | KHUSBOO MAHILA SHG | 10 | 09-10-2017 | 18-10-2017 | 9 | 18,000 | 5,662 | 2,700 | 900 | 2,062 |
| | KHUSBOO MAHILA SHG | 10 | 18-10-2017 | 30-10-2017 | 12 | 5,996.56 | 2,831 | 0 | 1,200 | 1,631 |
| 18. | KRANTI GROUP SHG | 5 | 12-09-2017 | 05-10-2017 | 23 | 7,800 | 2,764 | 300 | 1,150 | 1,314 |
| | KRANTI GROUP SHG | 5 | 25-10-2017 | 30-10-2017 | 5 | 3,000.52 | 1,415 | 85 | 250 | 1,080 |
| 19. | LOHBANDHA PRATHMIK BUNKAR SAHYOG SAMITI LTD. | 10 | 09-10-2017 | 20-10-2017 | 11 | 6,000 | 2,830 | 0 | 1,100 | 1,730 |
| | LOHBANDHA PRATHMIK BUNKAR SAHYOG SAMITI LTD. | 10 | 27-11-2017 | 29-11-2017 | 2 | 12,375 | 2,830 | 0 | 200 | 2,630 |

| | | | | | | | | | | |
|-----|--|----|------------|------------|----|-----------|-------|-------|-------|-------|
| | LOHBANDHA PRATHMIK BUNKAR SAHYOG SAMITI LTD. | 10 | 29-11-2017 | 30-11-2017 | 1 | 6,375.4 | 3,007 | 0 | 100 | 2,907 |
| 20. | MAHATMA GANDHI HASTH KARGHA BUNKAR SHG | 20 | 12-09-2017 | 15-09-2017 | 3 | 36,240 | 2,944 | 1,200 | 6,00 | 1,144 |
| | MAHATMA GANDHI HASTH KARGHA BUNKAR SHG | 20 | 18-09-2017 | 25-09-2017 | 7 | 35,998.72 | 8,492 | 600 | 1,400 | 6,492 |
| | MAHATMA GANDHI HASTH KARGHA BUNKAR SHG | 20 | 09-10-2017 | 18-10-2017 | 9 | 35,995.68 | 8,493 | 2,800 | 1,800 | 3,893 |
| | MAHATMA GANDHI HASTH KARGHA BUNKAR SHG | 20 | 01-12-2017 | 08-12-2017 | 7 | 23,985.36 | 2,831 | 307 | 1,400 | 1,124 |
| 21. | MAHILA JAGRITI SHG | 10 | 18-09-2017 | 26-09-2017 | 8 | 14,000 | 6,605 | 1,100 | 800 | 4,705 |
| | MAHILA JAGRITI SHG | 10 | 27-11-2017 | 05-12-2017 | 8 | 6,375 | 3,007 | 0 | 800 | 2,207 |
| 22. | MATWARA BUNKAR SHG, RAJDUMA | 5 | 18-09-2017 | 26-09-2017 | 8 | 10,000 | 4,717 | 772 | 400 | 3,545 |
| | MATWARA BUNKAR SHG, RAJDUMA | 5 | 09-10-2017 | 09-11-2017 | 31 | 6,000 | 2,830 | 0 | 1,550 | 1,280 |
| | MATWARA BUNKAR SHG, RAJDUMA | 5 | 27-11-2017 | 05-12-2017 | 8 | 6,485 | 1,415 | 0 | 400 | 1,015 |
| 23. | NAAZ HANDLOOM | 10 | 12-09-2017 | 19-09-2017 | 7 | 12,000 | 2,830 | 1,200 | 700 | 930 |
| | NAAZ HANDLOOM | 10 | 19-09-2017 | 20-09-2017 | 1 | 6,000.4 | 2,831 | 0 | 100 | 2,731 |
| | NAAZ HANDLOOM | 10 | 09-10-2017 | 30-10-2017 | 21 | 12,000 | 5,662 | 0 | 2,100 | 3,562 |
| | NAAZ HANDLOOM | 10 | 27-11-2017 | 29-11-2017 | 2 | 6,000 | 2,831 | 0 | 200 | 2,631 |
| 24. | NAWADIH KAKNI BUNKAR SAMOOH | 5 | 12-09-2017 | 26-09-2017 | 14 | 15,900 | 7,501 | 600 | 700 | 6,201 |
| | NAWADIH KAKNI BUNKAR SAMOOH | 5 | 09-10-2017 | 20-10-2017 | 11 | 3,000 | 1,415 | 0 | 550 | 865 |
| | NAWADIH KAKNI BUNKAR SAMOOH | 0 | 27-11-2017 | 29-11-2017 | 2 | 9,000 | 4,245 | 0 | 0 | 4,245 |
| 25. | NEHA BAWARI GROUP SHG | 5 | 18-09-2017 | 05-10-2017 | 17 | 12,000 | 2,592 | 600 | 850 | 1,142 |
| | NEHA BAWARI GROUP SHG | 5 | 09-10-2017 | 25-10-2017 | 16 | 9,504.96 | 3,069 | 200 | 800 | 2,069 |
| | NEHA BAWARI GROUP SHG | 5 | 25-10-2017 | 09-11-2017 | 15 | 2,998.68 | 1,415 | 0 | 750 | 665 |

| | | | | | | | | | | |
|-----|---|----|------------|------------|----|-----------|--------|-------|-------|-------|
| 26. | NEHRU BUNKAR SHG | 5 | 12-09-2017 | 26-09-2017 | 14 | 4,000 | 1,887 | 472 | 700 | 715 |
| | NEHRU BUNKAR SHG | 5 | 09-10-2017 | 09-11-2017 | 31 | 6,000 | 2,830 | 0 | 1,550 | 1,280 |
| | NEHRU BUNKAR SHG | 5 | 27-11-2017 | 05-12-2017 | 8 | 3,000 | 1,415 | 0 | 400 | 1,015 |
| 27. | POKHARIKALAN WEAVERS CO-OPERATIVE SOCIETY LTD | 80 | 01-12-2017 | 08-12-2017 | 7 | 84,006.72 | 13,406 | 157 | 5,600 | 7,649 |
| 28. | PRINCE GROUP SHG | 5 | 12-09-2017 | 05-10-2017 | 23 | 10,000 | 3,066 | 300 | 1,150 | 1,616 |
| | PRINCE GROUP SHG | 5 | 09-10-2017 | 25-10-2017 | 16 | 6,500.08 | 1,651 | 200 | 800 | 651 |
| | PRINCE GROUP SHG | 5 | 25-10-2017 | 30-10-2017 | 5 | 2,999.96 | 1,415 | 0 | 250 | 1,165 |
| 29. | PUNDAG KHURD W.C.S. LTD. | 10 | 18-09-2017 | 19-09-2017 | 1 | 24,000 | 5,662 | 1,800 | 100 | 3,762 |
| | PUNDAG KHURD W.C.S. LTD. | 10 | 19-09-2017 | 25-09-2017 | 6 | 11,996.56 | 5,662 | 0 | 600 | 5,062 |
| | PUNDAG KHURD W.C.S. LTD. | 10 | 09-10-2017 | 18-10-2017 | 9 | 6,000 | 2,831 | 0 | 900 | 1,931 |
| | PUNDAG KHURD W.C.S. LTD. | 10 | 27-11-2017 | 30-11-2017 | 3 | 6,000 | 2,831 | 0 | 300 | 2,531 |
| 30. | PURABDIH P.W.C.S. LTD, RAMGARH | 0 | 09-10-2017 | 20-10-2017 | 11 | 6,000 | 2,831 | 0 | 0 | 2,831 |
| | PURABDIH P.W.C.S. LTD, RAMGARH | 0 | 27-11-2017 | 29-11-2017 | 2 | 6,000 | 2,831 | 0 | 0 | 2,831 |
| 31. | RADHIKA BUNKAR SHG | 10 | 12-09-2017 | 26-09-2017 | 14 | 4,200 | 1,981 | 500 | 1,400 | 81 |
| 32. | RAJ MAHAL PWCS | 10 | 12-09-2017 | 20-09-2017 | 8 | 12,500 | 5,897 | 1,200 | 800 | 3,897 |
| | RAJ MAHAL PWCS | 10 | 09-10-2017 | 18-10-2017 | 9 | 6,000 | 2,831 | 0 | 900 | 1,931 |
| 33. | RAMJAN BUNKAR SAMITI | 5 | 09-10-2017 | 13-10-2017 | 4 | 19,800 | 2,264 | 1,150 | 200 | 914 |
| | RAMJAN BUNKAR SAMITI | 5 | 13-10-2017 | 20-10-2017 | 7 | 15,000.32 | 7,077 | 0 | 350 | 6,727 |
| | RAMJAN BUNKAR SAMITI | 5 | 27-11-2017 | 30-11-2017 | 3 | 9,375 | 4,423 | 0 | 150 | 4,273 |
| 34. | SALAM BUNKAR SHG, BERHET | 10 | 13-09-2017 | 26-09-2017 | 13 | 14,400 | 6,793 | 1,132 | 1,300 | 4,361 |
| | SALAM BUNKAR SHG, BERHET | 10 | 09-10-2017 | 30-10-2017 | 21 | 6,000 | 2,830 | 0 | 2,100 | 730 |
| | SALAM BUNKAR SHG, BERHET | 10 | 27-11-2017 | 05-12-2017 | 8 | 9,000 | 4,245 | 0 | 800 | 3,445 |
| | SALAM BUNKAR SHG, MANIARDIH | 5 | 18-09-2017 | 26-09-2017 | 8 | 10,500 | 4,953 | 500 | 400 | 4,053 |
| | SALAM BUNKAR SHG, MANIARDIH | 5 | 09-10-2017 | 09-11-2017 | 31 | 6,000 | 2,830 | 0 | 1,550 | 1,280 |

| | | | | | | | | | | |
|-----|---|----|------------|------------|----|-----------|--------|-------|-------|--------|
| | SALAM BUNKAR SHG, MANIARDIH | 5 | 27-11-2017 | 05-12-2017 | 8 | 6,484 | 1,415 | 0 | 400 | 1,015 |
| 35. | SANYUKT H.H.A.K.K.A.SAHYOG SAMITI LTD. | 25 | 13-02-2017 | 01-03-2017 | 16 | 148.4 | 600 | 70 | 70 | 460 |
| | SANYUKT H.H.A.K.K.A.SAHYOG SAMITI LTD. | 25 | 20-04-2017 | 21-04-2017 | 1 | 1,800.13 | 800 | 0 | 250 | 550 |
| | SANYUKT H.H.A.K.K.A.SAHYOG SAMITI LTD. | 25 | 29-04-2017 | 16-06-2017 | 48 | 4,904.13 | 3,016 | 49 | 2,313 | 654 |
| | SANYUKT H.H.A.K.K.A.SAHYOG SAMITI LTD. | 25 | 15-09-2017 | 26-09-2017 | 11 | 13,798.28 | 5,662 | 1,768 | 2,750 | 1,144 |
| 36. | SARAIYA PRATHAMIK BUNKAR SAHYOG SAMITI LTD. | 20 | 15-09-2017 | 20-09-2017 | 5 | 6,000.28 | 2,830 | 400 | 1,000 | 1,430 |
| | SARAIYA PRATHAMIK BUNKAR SAHYOG SAMITI LTD. | 20 | 09-10-2017 | 25-10-2017 | 16 | 8,400 | 3,962 | 0 | 3,200 | 762 |
| | SARAIYA PRATHAMIK BUNKAR SAHYOG SAMITI LTD. | 20 | 27-11-2017 | 29-11-2017 | 2 | 10,200 | 4,812 | 0 | 400 | 4,412 |
| 37. | SHIRDI SAI GRAM VIKAS KENDRA | 15 | 13-09-2017 | 05-10-2017 | 22 | 22,200 | 8,492 | 3,300 | 3,300 | 1,892 |
| 38. | SONY BUNKAR SHG, MAHUADABAR | 5 | 13-09-2017 | 26-09-2017 | 13 | 4,200 | 1,981 | 566 | 650 | 765 |
| | SONY BUNKAR SHG, MAHUADABAR | 5 | 27-11-2017 | 05-12-2017 | 8 | 6,000 | 2,830 | 0 | 400 | 2,430 |
| 39. | SOSOKALAN P.W.C.S. LTD., MAGANPUR | 25 | 18-09-2017 | 05-10-2017 | 17 | 55,500 | 13,861 | 4,500 | 4,250 | 5,111 |
| | SOSOKALAN P.W.C.S. LTD., MAGANPUR | 25 | 09-10-2017 | 25-10-2017 | 16 | 35,114.68 | 12,321 | 1,000 | 4,000 | 7,321 |
| | SOSOKALAN P.W.C.S. LTD., MAGANPUR | 25 | 25-10-2017 | 30-10-2017 | 5 | 8,994.16 | 4,246 | 0 | 1,250 | 2,996 |
| | SOSOKALAN P.W.C.S. LTD., MAGANPUR | 25 | 27-11-2017 | 07-12-2017 | 10 | 30,750 | 14,507 | 0 | 2,500 | 12,007 |
| 40. | SUMEIA BUNKAR WELFARE SOCIETY | 10 | 13-09-2017 | 19-09-2017 | 6 | 12,000 | 2,830 | 1,300 | 600 | 930 |
| | SUMEIA BUNKAR WELFARE SOCIETY | 10 | 19-09-2017 | 20-09-2017 | 1 | 6,000.4 | 2,831 | 0 | 100 | 2,731 |

| | | | | | | | | | | |
|-----|--|----|------------|------------|----|-----------|--------|-------|-------|-------|
| | SUMEIA BUNKAR WELFARE SOCIETY | 10 | 09-10-2017 | 30-10-2017 | 21 | 12,000 | 5,662 | 0 | 2,100 | 3,562 |
| 41. | SUNITA GROUP SHG | 5 | 13-09-2017 | 05-10-2017 | 22 | 7,800 | 2,264 | 350 | 11,00 | 814 |
| | SUNITA GROUP SHG | 5 | 09-10-2017 | 25-10-2017 | 16 | 6,000.32 | 1,415 | 200 | 800 | 415 |
| | SUNITA GROUP SHG | 5 | 25-10-2017 | 30-10-2017 | 5 | 3,000.52 | 1,415 | 0 | 250 | 1,165 |
| 42. | TANBIR GROUP SHG | 5 | 13-09-2017 | 05-10-2017 | 22 | 9,000 | 2,850 | 300 | 1,100 | 1,450 |
| | TANBIR GROUP SHG | 5 | 09-10-2017 | 25-10-2017 | 16 | 5,958 | 1,395 | 200 | 800 | 395 |
| | TANBIR GROUP SHG | 5 | 25-10-2017 | 30-10-2017 | 5 | 3,000.6 | 1,415 | 0 | 250 | 1,165 |
| 43. | THE HARIHARGANJ PRIMARY WEAVERS COOPERATIVE SOCIETY LTD. | 25 | 05-11-2016 | 17-11-2016 | 12 | 636.12 | 1,725 | 300 | 300 | 1,125 |
| | THE HARIHARGANJ PRIMARY WEAVERS COOPERATIVE SOCIETY LTD. | 25 | 17-11-2016 | 22-11-2016 | 5 | 9,060 | 1,785 | 0 | 1,250 | 535 |
| | THE HARIHARGANJ PRIMARY WEAVERS COOPERATIVE SOCIETY LTD. | 25 | 18-04-2017 | 21-04-2017 | 3 | 7,000.88 | 3,600 | 1,931 | 750 | 919 |
| | THE HARIHARGANJ PRIMARY WEAVERS COOPERATIVE SOCIETY LTD. | 25 | 27-11-2017 | 05-12-2017 | 8 | 32,362.36 | 11,323 | 4,342 | 2,000 | 4,981 |
| 44. | THE MURJULI WEAVERS CO-OPERATIVE SOCIETY LTD. | 18 | 31-10-2016 | 04-11-2016 | 4 | 6,007 | 1,600 | 0 | 720 | 880 |
| | THE MURJULI WEAVERS CO-OPERATIVE SOCIETY LTD. | 18 | 04-11-2016 | 17-11-2016 | 13 | 2,615 | 3,031 | 0 | 1,233 | 1,798 |
| | THE MURJULI WEAVERS CO-OPERATIVE SOCIETY LTD. | 18 | 30-11-2016 | 09-12-2016 | 9 | 13,342.87 | 2,481 | 360 | 1,620 | 501 |
| | THE MURJULI WEAVERS CO-OPERATIVE SOCIETY LTD. | 18 | 20-04-2017 | 05-05-2017 | 15 | 9,000 | 3,410 | 107 | 2,700 | 603 |
| | THE MURJULI WEAVERS CO-OPERATIVE SOCIETY LTD. | 18 | 10-10-2017 | 20-10-2017 | 10 | 19,751.8 | 5,662 | 155 | 1,800 | 3,707 |

| | | | | | | | | | | |
|--------------|---|----|------------|------------|----|-----------|-----------------|---------------|-----------------|-----------------|
| | THE MURJULI WEAVERS CO-OPERATIVE SOCIETY LTD. | 18 | 30-11-2017 | 01-12-2017 | 1 | 19,748.36 | 5,662 | 3,655 | 180 | 1,827 |
| 45. | THE SITHIO WEAVERS CO-OPERATIVE SOCIETY LTD. | 10 | 13-09-2017 | 25-09-2017 | 12 | 12,000 | 5,662 | 340 | 2,160 | 3,162 |
| | THE SITHIO WEAVERS CO-OPERATIVE SOCIETY LTD. | 10 | 27-11-2017 | 08-12-2017 | 11 | 12,000 | 5,662 | 1,950 | 1,980 | 1,732 |
| 46. | TIGRA BUNKAR SAHYOG SAMITI LTD. | 10 | 22-06-2017 | 30-06-2017 | 8 | 1,800 | 850 | 0 | 800 | 50 |
| | TIGRA BUNKAR SAHYOG SAMITI LTD. | 10 | 13-09-2017 | 05-10-2017 | 22 | 25,760 | 3,661 | 1,300 | 22,00 | 161 |
| | TIGRA BUNKAR SAHYOG SAMITI LTD. | 10 | 09-10-2017 | 10-10-2017 | 1 | 29,998.68 | 8,490 | 400 | 100 | 7,990 |
| 47. | UMAR BUNKAR SHG, FASIA | 5 | 13-09-2017 | 26-09-2017 | 13 | 9,600 | 4,528 | 800 | 650 | 3,078 |
| | UMAR BUNKAR SHG, FASIA | 5 | 09-10-2017 | 20-10-2017 | 11 | 6,000 | 2,830 | 0 | 550 | 2,280 |
| | UMAR BUNKAR SHG, FASIA | 5 | 27-11-2017 | 29-11-2017 | 2 | 9,375 | 4,422 | 0 | 100 | 4,322 |
| 48. | UPERKONKI HATMARA SHG, ISLAMPUR | 10 | 09-10-2017 | 20-10-2017 | 11 | 22,800 | 6,793 | 4,800 | 11,00 | 893 |
| 49. | URUGUTTU P.W.C.S. | 10 | 09-10-2017 | 20-10-2017 | 11 | 8,400 | 2,831 | 1,132 | 1,100 | 599 |
| | URUGUTTU P.W.C.S. | 10 | 27-11-2017 | 30-11-2017 | 3 | 14,398.28 | 2,831 | 1,131 | 300 | 14,00 |
| | URUGUTTU P.W.C.S. | 10 | 30-11-2017 | 05-12-2017 | 5 | 8396.56 | 2,831 | 0 | 500 | 2,331 |
| 50. | YASMIN GROUP SHG | 5 | 18-09-2017 | 05-10-2017 | 17 | 10,400 | 3,080 | 550 | 850 | 1,680 |
| | YASMIN GROUP SHG | 5 | 09-10-2017 | 25-10-2017 | 16 | 6,870.4 | 1,826 | 200 | 800 | 826 |
| | YASMIN GROUP SHG | 5 | 25-10-2017 | 09-11-2017 | 15 | 2,999.28 | 1,415 | 0 | 750 | 665 |
| 51. | ZAKIR BUNKAR SHG, BERHET | 10 | 13-09-2017 | 26-09-2017 | 13 | 9,600 | 5,943 | 1,300 | 1,300 | 3,343 |
| | ZAKIR BUNKAR SHG, BERHET | 10 | 09-10-2017 | 30-10-2017 | 21 | 9,000 | 4,246 | 0 | 2,100 | 2,146 |
| | ZAKIR BUNKAR SHG, BERHET | 10 | 27-11-2017 | 05-12-2017 | 8 | 9,000 | 4,245 | 0 | 800 | 3,445 |
| Total | | | | | | | 6,04,718 | 83,390 | 1,49,435 | 3,71,893 |

(Source: Calculated by Audit from Genesis data)

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