

सत्यमेव जयते

Finance Accounts (Volume - I) 2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Jharkhand

FINANCE ACCOUNTS

(Volume - I)

2022-23

GOVERNMENT OF JHARKHAND

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Jharkhand

Opinion

The Finance Accounts of the Government of Jharkhand for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume -II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Jharkhand for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2023.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Jharkhand are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Jharkhand for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Jharkhand functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Jharkhand and the statements received from the Reserve Bank of India.

Statements (8, 9, 10(ii), 17(b)(i), 17(c)(i) and 19), explanatory notes (7) of Statement No. 5 and explanatory note (III) of Statement No. 14 and Appendices (V, VIII(i), VIII(ii), IX & X) in this compilation have been prepared directly from the information received from the Government of Jharkhand and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

- 1) Eleven departments of the State had drawn ₹595.44 crore from Government accounts, against 357 Abstract Contingent (AC) bills, during the financial year 2022- 23, but did not submit 144 Detailed Contingent (DC) bills, amounting to ₹276.50 crore, before the close of the financial year. There is, therefore, no assurance that the amount of ₹276.50 crore has actually been spent, during the financial year, for the purpose for which it was sanctioned/authorised by the Legislature. As such, there may be a possible overstatement of expenditure in the year 2022-23.

In addition to this, 18,071 AC bills, amounting to ₹ 5,838.21 crore, drawn up to 2021-22, were also outstanding, as on 31 March 2023. Advances drawn and not accounted for increase the possibility of wastage/misappropriation/malfeasance etc.

[Paragraph 3 (vi) of NTFA]

- 2) During the financial year 2022-23, 5,194 Utilisation Certificates (UCs), pertaining to an amount of ₹ 13,979.67 crore, which had become due, were not submitted by the bodies and authorities of the State, against the Grants-in-aid provided by fifteen departments. There is, therefore, no assurance that the amount of ₹ 13,979.67 crore had actually been utilised, during the financial year, for the purpose for which it was sanctioned/authorised by the Legislature.

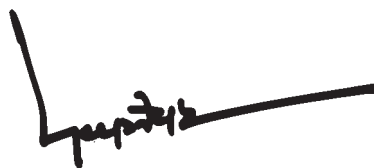
In addition to this, 38,275 UCs, involving ₹ 1,02,173.42 crore, due for submission upto 2021-22, were also outstanding, as on 31 March 2023. Thus, a total of 43,469 UCs, involving ₹ 1,16,153.09 crore, were due for submission, as of March 2023. High pendency of UCs is fraught with the risk of fraud and misappropriation of funds.

[Paragraph 3 (vii) of NTFA]

- 3) As per Rule 334 of Jharkhand Treasury Code, 2016, an amount of ₹1,115.39 crore, being the unspent balances of loans lying under Personal Deposit/Personal Ledger Accounts related to previous years, were to be transferred as reduction of expenditure to the concerned service head from where the money was withdrawn. The State Government incorrectly accounted for the amount under the Receipt Head “0075-Miscellaneous General Services - 800 - Other Receipts” during the year 2022-23. The misclassification has resulted in overstatement of Revenue Receipts as well as Loans, to that extent.

[Paragraph 3 (ii)(b) of NTFA]

My opinion on the Finance Accounts is not modified due to Emphasis of Matter Section.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date : 17/NOV/2023

Place : New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Jharkhand present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/ Appropriations.

2. The Accounts of the Government are kept in three parts :

Part I : Consolidated Fund : This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged* Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature..

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorized under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II : Contingency Fund : This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Jharkhand for 2022-23 is ₹500 crore.

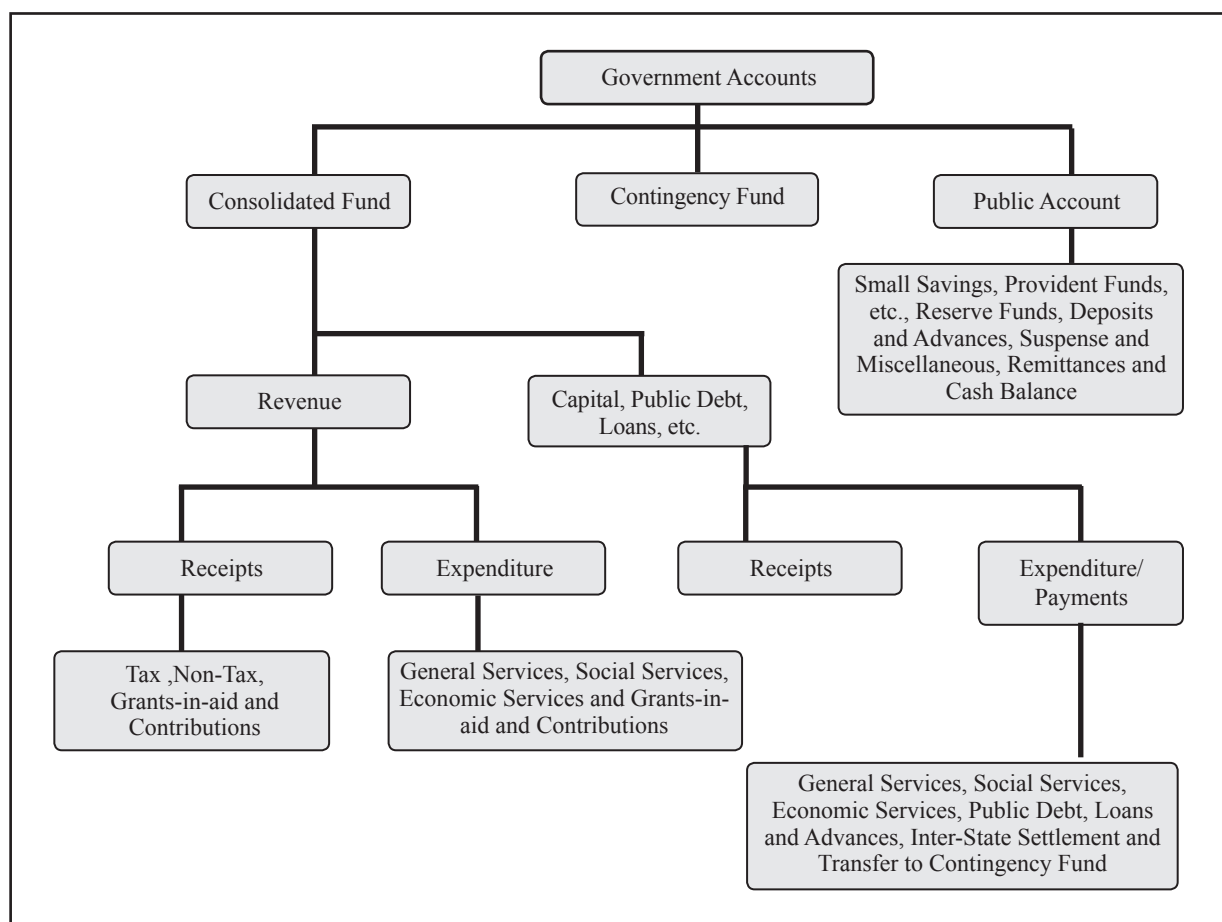
Part III : Public Account : All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2023.)

<i>0005 to 1606</i>	<i>Revenue Receipts</i>
<i>2011 to 3606</i>	<i>Revenue Expenditure</i>
<i>4000</i>	<i>Capital Receipts</i>
<i>4046 to 7810</i>	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
<i>7999</i>	<i>Appropriation to the Contingency Fund</i>
<i>8000</i>	<i>Contingency Fund</i>
<i>8001 to 8999</i>	<i>Public Account</i>

5. Structure of Government Accounts :



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

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

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders/ users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

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

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads :** This Statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this Statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads :** This Statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly..
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This Statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital

Expenditure at Minor Head level, in respect of significant schemes, this Statement depicts details at Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This Statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This Statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government :** This Statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This Statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This Statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This Statement depicts entity wise details of Government Guarantees. This Statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This Statement depicts at Minor Head level the detail so fund recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This Statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (i.e., below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The Statements and Notes to Finance Accounts read with the Appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner

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

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

1. STATEMENT OF FINANCIAL POSITION

Assets ¹	Reference (Serial no.)		As at 31 March 2022	As at 31 March 2023
	Notes to Finance Accounts	Statement		
(₹ in crore)				
Cash				
(i) Cash in Treasuries and Local Remittances		21	0.00	0.00
(ii) Departmental Balances		21	38.67	38.17
(iii) Permanent Imprest		21	0.16	0.16
(iv) Cash Balance Investments		21	4,480.63	5,149.41
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 5 (vii)	21	149.37	91.07
(vi) Investments from Earmarked Funds ²		22	903.87	1,403.87
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.,		8,16,19	2,130.70	2,363.84
(ii) Other Capital Expenditure ³		5, 16	1,03,263.88	1,17,046.34
(iii) Inter-State Settlement			0.00	0.00
Contingency Fund (un-recouped)	Para 4	21	0.00	0.00
Loans and Advances		7, 18	24,348.48	28,513.21
Advances with departmental officers		21	19.67	17.66

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (iv) in the section “Notes to Finance Accounts”.

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

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

1. STATEMENT OF FINANCIAL POSITION - contd.

Assets ¹	Reference (Serial no.)		As at 31 March 2022	As at 31 March 2023
	Notes to Finance Accounts	Statement		
(₹ in crore)				
Suspense and Miscellaneous Balances ⁴		21	0.00	0.00
Remittance Balances	Para 5 (iii)	12, 21	0.00	0.00
Cumulative excess of expenditure over receipts			0.00	0.00
Total			1,35,335.43	1,54,623.73

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

⁴ In this Statement the line item "Suspense and Miscellaneous Balances" does not include "Cash Balance Investment Account", which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

1. STATEMENT OF FINANCIAL POSITION - *unconcl.*

Liabilities		Reference (Serial no.)		As at 31 March 2022	As at 31 March 2023
		Notes to Finance Accounts	Statement		
(₹ in crore)					
Borrowings (Public Debt)					
(i)	Internal Debt		6, 17	74,538.31	73,580.43
(ii)	Loans and Advances from Central Government				
(a)	Non-Plan Loans		6, 17	10.52	8.80
(b)	Loans for State Plan Schemes		6, 17	7,982.70	11,355.15
(iii)	Inter State Settlement			0.00	0.00
Contingency Fund (Corpus)		Para 4	21	500.00	500.00
Liabilities on Public Account					
(i)	Small Savings, Provident Funds, etc.,		12, 17, 21	1,001.19	1,016.98
(ii)	Deposits		12, 17, 21	23,609.29	26,955.09
(iii)	Reserve Funds	Para 5 (ii)	12, 21, 22	6,844.35	6,535.66
(iv)	Remittance Balances		13, 21	112.64	76.55
(v)	Suspense and Miscellaneous Balances ⁴	Para 5 (iii)	12, 21	117.65	412.70
Cumulative excess of Receipts over Expenditure ⁵				20,618.78	34,182.37
Total				1,35,335.43	1,54,623.73

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

⁵ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/ revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts			Disbursements	
	2022-23	2021-22		2022-23	2021-22
Part I - Consolidated Fund					
Section-A: Revenue					
	(₹ in crore)			(₹ in crore)	
Revenue Receipts			Revenue Expenditure		
(Ref. Statement 3 & 14)			(Ref. Statement 4-A, 4-B & 15)		
State Own Revenue	37,947.56	31,320.36			
(i) Tax revenue (raised by the State)	25,117.51	21,289.61	Salaries ¹	14,852.36	13,928.81
(Ref. Statement 3 & 14)			(Ref. Statement 4-B & Appendix-I)		
(ii)Non-Tax revenue	12,830.05	10,030.75	Grants-in-aid ²	20,054.03	19,626.95
(Ref. Statement 3 & 14)			(Ref. Statement 4-B 10 & Appendix-III)		
			Subsidies	4,087.23	5,652.81
			(Ref. Appendix-II)		
Interest receipts	282.02	95.54	General services	16,775.23	15,557.31
(Ref. Statement 3 & 14)			(Ref. Statement 4 & 15)		
Others	12,548.04	9,935.21	Interest Payment and service of debt	6,738.29	6,486.05
(Ref. Statement 3)			(Ref. Statement 4-A, 4-B & 15)		
			Pension	7,803.17	7,614.30
			(Ref. Statement 4-A, 4-B & 15)		
			Others	2,233.77	1,456.96
			(Ref. Statement 4-B)		

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this Statement under the sectors "Social", "General" and "Economic" Services does not include expenditure on Salaries, Subsidies and Grants-in-aid (explained in footnote 2).

² Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc., by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'. It excludes ₹ 2,140.01 crore GIA drawn under major heads '4215', '4225' and '4515' (Capital Expenditure) for the year 2022-23.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts			Disbursements	
	2022-23	2021-22		2022-23	2021-22
	(₹ in crore)			(₹ in crore)	
			Social services (Ref. Statement 4-A & 15)	9,098.15	7,112.58
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	31,404.12	27,734.65	Economic services (Ref. Statement 4-A & 15)	1,814.63	899.46
Grants from Central Government (Ref. Statement 3 & 14)	10,893.54	10,666.85	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	0.00	0.00
Total Revenue Receipts	80,245.22	69,721.86	Total Revenue Expenditure	66,681.63	62,777.92
Revenue Deficit	0.00	0.00	Revenue Surplus	13,563.59	6,943.94
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure³ (Ref. Statement 4-A, 4-B & 16)		
			General Services	872.98	734.30
			(Ref. Statement 4-A & 16)		
			Social Services ⁴	5,220.99	1,595.26
			(Ref. Statement 4-A & 16)		
			Economic Services	7,921.62	7,047.34
			(Ref. Statement 4-A & 16)		
Total Capital Receipts	0.00	0.00	Total Capital Expenditure	14,015.59	9,376.90
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	46.41	1,291.73	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)		
			Social Services	2.14	16.27
			(Ref. Statement 4-A, 7 & 18)		
			Economic Services	4,168.45	1,415.03
			(Ref. Statement 4-A, 7 & 18)		
			Others	40.55	31.68
			(Ref. Statement 7)		
Total Recoveries of Loans and Advances	46.41	1,291.73	Total Loans and Advances disbursed	4,211.14	1,462.98

³ It includes ₹50.47 crore and ₹50.68 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' for the year 2021-22 and 2022-23 respectively.

⁴ It includes ₹2,140.01 crore as GIA under Major Heads '4215', '4225' and '4515' for the year 2022-23

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts			Disbursements	
	2022-23	2021-22		2022-23	2021-22
	(₹ in crore)			(₹ in crore)	
Public Debt receipts (Ref. Statement 3, 6 & 17)			Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)		
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	5,515.20	6,594.22	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	6,473.08	4,012.80
Loans from Government of India (Ref. Statement 3, 6 & 17)	3,627.10	3,245.65	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	256.38	234.28
Total Public Debt receipts	9,142.30	9,839.87	Total Public Debt payment	6,729.46	4,247.08
Net of Inter-State Settlement	0.00	0.00	Net of Inter-State Settlement	0.00	0.00
Total Capital Receipts	9,188.71	11,131.60	Total Capital Expenditure	24,956.19	15,086.96
Total Receipts Consolidated Fund (Ref. Statement 3)	89,433.93	80,853.46	Total Expenditure Consolidated Fund (Ref. Statement 4)	91,637.82	77,864.88
Deficit in Consolidated Fund	2,203.89	0.00	Surplus in Consolidated Fund	0.00	2,988.58
Part II - Contingency Fund					
Contingency Fund (Ref. Statement 21)	0.00	0.00	Contingency Fund (Ref. Statement 21)	0.00	0.00

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts			Disbursements	
	2022-23	2021-22		2022-23	2021-22
	(₹ in crore)			(₹ in crore)	
Part III - Public Account ⁵					
Small savings, Provident funds etc. (Ref. Statement 21)	1,397.48	1,172.20	Small savings, provident funds etc. (Ref. Statement 21)	1,381.69	1,365.41
Reserves & Sinking Funds (Ref. Statement 21)	861.56	1,025.60	Reserves & Sinking Funds (Ref. Statement 21)	1,670.25	1,405.52
Deposits (Ref. Statement 21)	20,455.01	13,585.74	Deposits (Ref. Statement 21)	17,109.22	14,307.90
Advances (Ref. Statement 21)	815.62	556.58	Advances (Ref. Statement 21)	813.60	556.59
Suspense and Miscellaneous ⁶ (Ref. Statement 21)	1,82,584.34	83,534.41	Suspense and Miscellaneous ⁶ (Ref. Statement 21)	1,82,957.57	85,225.08
Remittances (Ref. Statement 21)	9,397.23	8,159.71	Remittances (Ref. Statement 21)	9,433.32	8,173.53
Total Receipts Public Account (Ref. Statement 21)	2,15,511.24	1,08,034.24	Total Disbursements Public Account (Ref. Statement 21)	2,13,365.65	1,11,034.03
Deficit in Public Account	0.00	2,999.79	Surplus in Public Account	2,145.59	0.00
Opening Cash Balance	149.37	(-)160.55	Closing Cash Balance	91.07	149.37
Increase in cash balance	0.00	0.00	Decrease in cash balance	58.30	11.18

⁵ For details please refer to Statement No. 21 in Volume II

⁶ "Suspense and Miscellaneous" includes "Other accounts" such as Cash Balance Investment Account (Major Head 8673) etc. The figures appear huge on account of these "Other accounts". Details may please be seen in Statement No. 21.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.
ANNEXURE TO STATEMENT 2

CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 31 March 2022	As on 31 March 2023
	<i>(₹ in crore)</i>	
(a) General Cash Balance-		
(1) Deposits with Reserve Bank ¹	149.37	91.07
(2) Investments held in the Cash Balance Investments Accounts	4,480.63	5,149.41
Total - (a)	4,630.00	5,240.48
(b) Other Cash Balances and Investments²-		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	38.67	38.17
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.16	0.16
(3) Investments of earmarked funds	903.87	1,403.87
Total - (b)	942.70	1,442.20
Total (a) and (b)	5,572.70	6,682.68

1 The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2022-23 advised to the RBI till 10 April 2023.

There was a difference of ₹186.36 crore (Net Debit) between the figures reflected in the accounts (₹91.07 crore Debit) and that intimated by Reserve Bank of India (₹95.29 crore Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance. Discrepancy statement of ₹186.36 crore (Debit) for the year 2022-23 has been sent to Reserve Bank of India, Ranchi for reconciliation and necessary correction in RBD balance. .

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

Explanatory Notes :-

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and Deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head "Deposits with Reserve Bank" depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/ reserve funds etc., are added to the balance in "Deposit with Reserve Bank of India".

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.45 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and Special Ways and Means advances/overdrafts from time to time.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE TO STATEMENT 2 - conclud.

CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

For arriving at the daily cash balance³ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Overdraft.

- (c) The limit for ordinary ways and means advances to the State Government was ₹1,067.00 crore with effect from 31.03.2022. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances was revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-23 is given below:-

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 365 |
| (ii) Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means advance | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking Special Ways and Means advance | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | Nil |
- (d) The investment of ₹5,149.41 crore out of the cash balance is in the securities of Government of India. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹91.14 crore.
- (e) Investment of ₹500.00 crore has been made during the year 2022-23 by the State Government in its own securities.
- (f) Details of investments out of earmarked funds are given in Statement No. 22.

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

3. STATEMENT OF RECEIPTS

(Consolidated Fund)

Description		Actuals	
		2022-23	2021-22
I. REVENUE RECEIPTS			
<i>(₹ in crore)</i>			
A.	Tax Revenue	56,521.63	49,024.25
A. 1	Own Tax revenue	25,117.51	21,289.61
	State Goods and Services Tax	11,374.02	9,557.40
	Taxes on Sales, Trades, etc	6,270.53	5,213.40
	State Excise	2,056.88	1,806.61
	Taxes on Vehicles	1,573.77	1,262.78
	Land Revenue	1,557.26	1,621.21
	Taxes and Duties on Electricity	1,131.82	791.72
	Stamps and Registration fees	1,107.64	987.24
	Other Taxes on Income and Expenditure	45.09	46.15
	Other Taxes and Duties on Commodities and Services	0.50	3.10
	Service Tax	0.00	0.00
	Taxes on Agricultural Income	0.00	0.00
	Hotel Receipt	0.00	0.00
	Taxes on Goods and Passengers	0.00	0.00
	Estate Duty	0.00	0.00
A. 2	Share of net proceeds of Taxes	31,404.12	27,734.64
	Corporation Tax	10,528.99	7,138.76
	Taxes on Income other than Corporation Tax	10,278.76	8,693.39
	Central Goods and Services Tax	8,873.77	8,367.18
	Customs	1,234.53	2,059.54
	Union Excise Duties	387.28	1,088.91
	Other Taxes and Duties on Commodities and Services	51.68	29.02
	Service Tax	49.11	356.00
	Taxes on Wealth	0.00	1.78
	Other Taxes on Income and Expenditure	0.00	0.06
	Integrated Goods and Services Tax	0.00	0.00
Total A		56,521.63	49,024.25

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

Description	Actuals	
	2022-23	2021-22
I. REVENUE RECEIPTS - contd.		
	<i>(₹ in crore)</i>	
B. Non-Tax Revenue	12,830.05	10,030.74
Non-ferrous Mining and Metallurgical Industries	10,035.96	7,535.03
Miscellaneous General Services	1,171.73	482.68
Forestry and Wild Life	637.86	655.76
Interest Receipts	282.02	95.54
Urban Development	101.56	262.93
Medical and Public Health	91.53	8.78
Social Security and Welfare	81.11	3.21
Labour and Employment	71.31	58.11
Other Administrative Services	51.09	107.39
Police	48.08	75.05
Roads and Bridges	44.58	112.43
Medium Irrigation	43.06	42.21
Major Irrigation	35.70	78.61
Civil Supplies	19.65	131.76
Other Rural Development Programme	17.20	27.61
Public Works	13.84	16.69
Other General Economic Services	13.28	13.59
Jails	11.66	4.33
Other Industries	10.44	13.34
Water Supply and Sanitation	9.54	9.69
Stationery and Printing	7.57	0.25
Minor Irrigation	5.60	1.60
Education, Sports, Art and Culture	5.54	128.29
Fisheries	5.17	6.10
Co-operation	4.39	0.96
Housing	3.28	1.25

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

Description	Actuals	
	2022-23	2021-22
I. REVENUE RECEIPTS - conclud.		
	<i>(₹ in crore)</i>	
Village and Small Industries	2.14	30.30
Contribution and Recoveries towards Pension and other Retirement Benefits	1.39	3.32
Crop Husbandry	1.27	5.34
Animal Husbandry	1.04	3.15
Industries	0.56	9.67
Power	0.46	47.91
Civil Aviation	0.14	0.00
Dairy Development	0.13	5.90
Other Social Services	0.12	48.15
Information and Publicity	0.04	0.02
Public Service Commission	0.01	3.62
Other Agricultural Programmes	0.00	0.16
Tourism	0.00	0.01
Dividends and Profits	0.00	0.00
Supplies and Disposals	0.00	0.00
Family Welfare	0.00	0.00
Total B	12,830.05	10,030.74

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

Description	Actuals	
	2022-23	2021-22
II . GRANTS FROM GOVERNMENT OF INDIA		
	<i>(₹ in crore)</i>	
C. Grants-in-aid from Central Government	10,893.54	10,666.86
C. 1 Non-Plan Grants	0.00	0.00
Grants under the Constitution (Distribution of Revenue Order)	0.00	0.00
Grants under the proviso to Article 275 (1) of the Constitution	0.00	0.00
Grants towards contribution to State Disaster Response Fund	0.00	0.00
Grants under National Calamity Contingency Fund	0.00	0.00
Other Grants	0.00	0.00
C. 2 Grants for State/Union Territory Plan Schemes	0.00	0.00
Block Grants (including externally aided project)	0.00	0.00
Grants under the proviso to Article 275 (1) of the Constitution	0.00	0.00
Grant for Central Road Fund	0.00	0.00
Other Grants	0.00	0.00
C. 3 Grants for Central Plan Schemes	0.00	0.00
C. 4 Grants for Centrally Sponsored Plan Schemes	0.00	0.00
C. 5 Grants for Special Plan Schemes	0.00	0.00
C. 6 Centrally Sponsored Schemes	6,871.79	6,577.16
C. 7 Finance Commission Grants	1,826.59	2,198.30
C. 8 Other Transfer/Grants to States	2,195.16	1,891.40
Grants under Proviso to Article 275(1) of the Constitution	48.95	122.64
Grants for Central Road Fund	81.56	40.79
Compensation for loss of revenue arising out of implementation of GST	2,064.65	1,525.63
Compensation to State Government for Revenue loss due to phasing out of the Central Sales Tax (CST)	0.00	0.00
Other Grants	0.00	202.34
Total C	10,893.54	10,666.86
Total Revenue Receipts (A+B+C)	80,245.22	69,721.85

3. STATEMENT OF RECEIPTS - conold.

(Consolidated Fund)

Description	Actuals	
	2022-23	2021-22
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
	<i>(₹ in crore)</i>	
D. Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00
E. Public Debts Receipts	9,142.30	9,839.87
E. 1 Internal Debt of the State Government	5,515.20	6,594.22
Market Loans	4,000.00	5,000.00
Loans from the National Bank for Agricultural and Rural Development	1,515.20	1,594.00
Loans from National Co-operative Development Corporation	0.00	0.22
Loans from other Institutions	0.00	0.00
Special Securities issued to National Small Savings Fund	0.00	0.00
Compensation and other Bonds	0.00	0.00
Ways and Means Advances	0.00	0.00
E. 2 Loans and Advances from the Central Government	3,627.10	3,245.65
Non-Plan Loans	0.00	0.00
Loans for State Plan Schemes	3,627.10	3,245.65
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Total E	9,142.30	9,839.87
F. Loans and Advances by State Government (Recoveries)¹	46.41	1,291.73
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	89,433.93	80,853.45

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

4. STATEMENT OF EXPENDITURE
(Consolidated Fund)

	Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION					<i>(₹ in crore)</i>
A	General Services				
A.1	Organs of State				
	Parliament/ State/ Union Territory Legislatures	125.19	0.00	0.00	125.19
	President, Vice President/ Governor/ Administrator of Union Territories	11.56	0.00	0.00	11.56
	Council of Ministers	19.81	0.00	0.00	19.81
	Administration of Justice	606.80	0.00	0.00	606.80
	Elections	140.29	0.00	0.00	140.29
A.2	Fiscal Services				
	Land Revenue	500.87	0.00	0.00	500.87
	Stamps and Registration	20.31	0.00	0.00	20.31
	State Excise	72.05	0.00	0.00	72.05
	Taxes on Sales, Trade etc.	117.29	0.00	0.00	117.29
	Taxes on Vehicles	19.66	0.00	0.00	19.66
	Other Taxes and Duties on Commodities and Services	2.01	0.00	0.00	2.01
	Other Fiscal Services	2.04	6.22	0.00	8.26
	Appropriation for reduction or avoidance of Debt	500.00	0.00	0.00	500.00
	Interest Payments	6,238.29	0.00	0.00	6,238.29
A.3	Administrative Services				
	Public Service Commission	21.61	0.00	0.00	21.61
	Secretariat-General Services	121.88	0.00	0.00	121.88
	District Administration	381.40	0.00	0.00	381.40
	Treasury and Accounts Administration	15.03	0.00	0.00	15.03
	Police	5,932.66	372.95	0.00	6,305.61
	Jails	218.43	0.00	0.00	218.43
	Stationery and Printing	2.03	0.00	0.00	2.03
	Public Works	135.59	483.39	0.00	618.98
	Other Administrative Services	248.30	10.42	0.00	258.72
A.4	Pensions and Miscellaneous General Services				
	Pensions and other Retirement Benefits	7,803.17	0.00	0.00	7,803.17
	Miscellaneous General Services	4.80	0.00	0.00	4.80
	Total General Services	23,261.07	872.98	0.00	24,134.05

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

Description		Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.					<i>(₹ in crore)</i>
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	11,166.76	1,011.79	0.00	12,178.55
	Technical Education	395.42	0.00	0.00	395.42
	Sports and Youth Services	76.79	0.00	0.00	76.79
	Art and Culture	14.57	0.00	0.00	14.57
B.2	Health and Family Welfare				
	Medical and Public Health	4,655.43	624.50	0.00	5,279.93
	Family Welfare	5.07	0.00	0.00	5.07
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	318.17	1,840.08	0.00	2,158.25
	Housing	19.10	106.85	0.00	125.95
	Urban Development	1,945.13	721.66	2.14	2,668.93
B.4	Information and Broadcasting				
	Information and Publicity	212.48	0.05	0.00	212.53
B.5	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,447.64	848.34	0.00	3,295.98
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	515.00	0.00	0.00	515.00
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	5,486.89	42.60	0.00	5,529.49
	Nutrition	357.67	0.00	0.00	357.67
	Relief on account of Natural Calamities	(-)1.47	0.00	0.00	(-)1.47
B.8	Others				
	Other Social Services	(-)7.24	25.13	0.00	17.89
	Secretariat-Social Services	32.59	0.00	0.00	32.59
Total Social Services		27,640.00	5,221.00	2.14	32,863.14

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

Description		Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.					<i>(₹ in crore)</i>
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	909.17	15.03	0.00	924.20
	Soil and Water Conservation	14.68	456.15	0.00	470.83
	Animal Husbandry	211.70	9.29	0.00	220.99
	Dairy Development	79.78	0.63	0.00	80.41
	Fisheries	112.97	16.72	0.00	129.69
	Forestry and Wild life	698.73	0.00	0.00	698.73
	Food, Storage and Warehousing	0.00	39.94	0.00	39.94
	Investments in Agriculture Financial Institutions	0.00	0.68	0.00	0.68
	Agricultural Research and Education	244.48	0.00	0.00	244.48
	Co-operation	483.73	116.04	0.00	599.77
	Other Agricultural Programmes	2.75	0.00	0.00	2.75
C.2	Rural Development				
	Special Programmes for Rural Development	1,100.59	0.00	0.00	1,100.59
	Rural Employment	2,881.84	0.00	0.00	2,881.84
	Other Rural Development Programmes	2,256.42	2,219.58	2.75	4,478.75
C.3	Irrigation and Flood Control				
	Major Irrigation	157.00	358.90	0.00	515.90
	Medium Irrigation	148.12	714.76	0.00	862.88
	Minor Irrigation	72.86	257.78	0.00	330.64
	Command Area Development	0.00	0.00	0.00	0.00
	Flood Control and Drainage	0.00	42.28	0.00	42.28
C.4	Energy				
	Power	3,239.96	153.96	4,057.71	7,451.63
	New and Renewable Energy	291.12	0.00	0.00	291.12
C.5	Industry and Minerals				
	Village and Small Industries	85.42	0.00	107.99	193.41
	Industries	185.51	0.00	0.00	185.51
	Non-Ferrous Mining and Metallurgical Industries	38.60	0.00	0.00	38.60
	Capital Outlay on Other Industries	0.00	0.00	0.00	0.00
	Other Outlays on Industries and Minerals	0.00	3.00	0.00	3.00

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
<i>(₹ in crore)</i>				
C.6 Transport				
Civil Aviation	7.06	52.81	0.00	59.87
Roads and Bridges	376.99	3,352.85	0.00	3,729.84
Road Transport	0.00	18.36	0.00	18.36
Other Transport Services	165.00	13.50	0.00	178.50
C.7 General Economic Services				
Secretariat-Economic Services	492.66	0.00	0.00	492.66
Tourism	64.53	78.13	0.00	142.66
Census Surveys and Statistics	17.11	0.00	0.00	17.11
Investments in General Financial and Trading Institutions	0.00	0.00	0.00	0.00
Civil Supplies	1,437.92	0.00	0.00	1,437.92
Other General Economic Services	3.88	1.25	0.00	5.13
Total Economic Services	15,780.58	7,921.64	4,168.45	27,870.67
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	0.00
E Public Debt				
Internal Debt of the State Government	0.00	0.00	6,473.08	6,473.08
Loans and Advances from the Central Government	0.00	0.00	256.38	256.38
F Loans to Government Servants etc.				
Loans to Government Servants etc.	0.00	0.00	40.55	40.55
G Inter-State Settlement				
Inter-State Settlement	0.00	0.00	0.00	0.00
Total Loans, Grants-in-aid and Contributions	0.00	0.00	6,770.01	6,770.01
Total Consolidated Fund Expenditure	66,681.65	14,015.62	10,940.60	91,637.87*

*Differs from rounding-off of absolute figure by (+) ₹ 0.05 crore

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

Object of Expenditure	2020-21			2021-22			2022-23		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
B. EXPENDITURE BY NATURE									
<i>(₹ in crore)</i>									
1 Salary	12,836.58	48.30	12,884.88	13,928.81	50.47	13,979.28	14,852.36	50.68	14,903.04
2 Grants-in-aid General (Non-Salary)	10,835.98	0.00	10,835.98	11,353.68	3.00	11,356.68	12,851.83	37.25	12,889.08
3 Major works (State Plan)	0.00	6,813.77	6,813.77	0.00	6,990.84	6,990.84	0.00	10,593.98	10,593.98
4 Grants-in-aid for Creation of Capital Assets	6,369.87	0.00	6,369.87	5,358.63	0.00	5,358.63	3,949.12	2,102.76	6,051.88
5 Pensionary Charges	6,796.51	0.00	6,796.51	7,614.30	0.00	7,614.30	7,803.17	0.00	7,803.17
6 Interest	5,790.48	0.00	5,790.48	6,286.05	0.00	6,286.05	6,238.29	0.00	6,238.29
7 Grants-in-aid General (Salary)	2,871.82	0.00	2,871.82	2,914.63	0.00	2,914.63	3,253.09	0.00	3,253.09
8 Repayment of Principle Amount	0.00	2,744.82	2,744.82	0.00	4,247.08	4,247.08	0.00	6,729.46	6,729.46
9 Supplies and Materials	616.68	58.78	675.46	931.56	108.38	1,039.94	910.87	15.99	926.86
10 Loans and Advances	0.00	3,379.77	3,379.77	0.00	1,462.98	1,462.98	0.00	4,211.14	4,211.14
11 Other Charges	814.38	435.58	1,249.96	855.64	569.72	1,425.36	1,269.10	282.99	1,552.09
12 Scholarships/ stipend	456.87	0.00	456.87	491.87	0.00	491.87	1,467.83	2.50	1,470.33
13 Lump-sum Provision	2,735.23	370.04	3,105.27	1,284.93	415.68	1,700.61	475.90	371.96	847.86
14 Maintenance and Repair	287.66	0.00	287.66	303.86	26.16	330.02	509.39	16.07	525.46
15 Cash Relief	3,026.27	24.78	3,051.05	3,437.82	25.46	3,463.28	5,269.31	30.53	5,299.84
16 Honorarium	2.90	0.00	2.90	445.60	0.00	445.60	645.26	0.00	645.26
17 Subsidy	3,208.09	0.00	3,208.09	5,652.81	0.00	5,652.81	4,087.23	0.00	4,087.23
18 Office expense	190.46	1.00	191.46	176.91	1.22	178.13	438.64	1.87	440.51
19 Contribution	91.19	7.00	98.19	899.27	20.00	919.27	502.15	26.50	528.65
20 Wage	421.90	0.00	421.90	451.02	0.00	451.02	599.96	0.00	599.96
21 Travelling Expense	167.79	0.30	168.09	14.55	0.00	14.55	313.21	0.00	313.21
22 Professional Services	179.24	3.77	183.01	197.37	5.85	203.22	37.26	19.89	57.15
23 Machinery and Tools	137.46	14.00	151.46	82.56	11.52	94.08	204.93	4.83	209.76
24 Medical Supply	27.26	0.00	27.26	43.27	0.00	43.27	56.32	0.00	56.32
25 Motor-Vehicle	111.98	1.54	113.52	149.40	3.52	152.92	196.31	0.10	196.41
26 Contractual Allowance	226.78	0.00	226.78	223.68	0.00	223.68	253.03	0.00	253.03
27 Electricity Charge	851.59	0.01	851.60	130.47	0.02	130.49	537.66	0.02	537.68
28 Uniform	33.77	0.05	33.82	39.32	0.04	39.36	38.39	0.04	38.43

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

Object of Expenditure	2020-21			2021-22			2022-23		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
B. EXPENDITURE BY NATURE									
<i>(₹ in crore)</i>									
29 Cost of Ration	61.97	0.00	61.97	68.28	0.00	68.28	105.01	0.00	105.01
30 Advertising Promotion and Dissemination	103.00	0.00	103.00	92.18	0.00	92.18	139.01	0.00	139.01
31 Training Allowance	0.32	0.90	1.22	0.00	0.00	0.00	8.84	1.24	10.08
32 Other Administrative Expense	10.82	1.84	12.66	4.54	0.85	5.39	31.92	0.89	32.81
33 Seminar, Ceromony/Workshop	52.80	0.09	52.89	15.17	0.00	15.17	74.53	0.49	75.02
34 State share of Central Sponsored Scheme	331.39	0.00	331.39	209.24	0.00	209.24	516.74	177.01	693.75
35 Information, Communication, Telecom Services	56.83	0.00	56.83	148.56	0.00	148.56	123.67	0.00	123.67
36 Training Expense	20.09	2.60	22.69	29.33	0.71	30.04	36.33	2.08	38.41
37 Share of taxes/ duties/ Rent, Rates, Taxes	34.58	0.03	34.61	12.09	0.07	12.16	25.32	0.08	25.40
38 Purchase of New Motor-Vehicle	6.38	11.95	18.33	20.40	2.13	22.53	20.04	2.67	22.71
39 Investment	0.00	661.60	661.60	0.00	1,138.57	1,138.57	0.00	233.14	233.14
40 Arms and Ammunition	0.00	0.00	0.00	0.00	0.00	0.00	3.01	47.15	50.16
41 Printing	0.00	0.00	0.00	0.00	0.00	0.00	27.16	0.00	27.16
42 Publication	0.00	0.00	0.00	0.00	0.00	0.00	61.08	0.00	61.08
43 Others (Includes expenditure less than ₹ 10 crore under each object head)	101.42	7.73	109.15	115.64	2.70	118.34	86.99	0.00	86.99
Gross Expenditure	59,868.34	14,590.25	74,458.59	63,983.44	15,086.97	79,070.41	68,020.26	24,963.31	92,983.57
Deduct- Recoveries	604.75	0.00	604.75	1,205.52	0.00	1,205.52	1,338.63	7.09	1,345.72
Net Expenditure	59,263.59	14,590.25	73,853.84	62,777.92	15,086.97	77,864.89	66,681.63	24,956.22	91,637.85*

* Differs from rounding-off of absolute figure by (+) ₹ 0.03 crore.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2022-23
		2021-22	2021-22	2022-23	2022-23	
1	2	3	4	5	6	7
(₹ in crore)						
A-	Capital Account of General Services					
4047-	Capital Outlay on other Fiscal Services	7.72	274.24	6.22	280.46	(-)19.43
4055-	Capital Outlay on Police	449.06	3,891.85	372.95	4,264.80	(-)16.95
4059-	Capital Outlay on Public Works	271.78	2,823.26	483.39	3,306.65	77.86
4070-	Capital Outlay on other Administrative Services	5.73	99.87	10.42	110.29	81.85
	Total-A- Capital Account of General Services	734.29	7,089.22	872.98	7,962.20	18.89
B-	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202-	Capital Outlay on Education, Sports, Art and Culture	94.34	3,069.08	1,011.79	4,080.87	972.49
	Total (a) Capital Account of Education, Sports, Art and Culture	94.34	3,069.08	1,011.79	4,080.87	972.49
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Public Health	488.68	4,362.16	624.50	4,986.66	27.79
	Total (b) Capital Account of Health and Family Welfare	488.68	4,362.16	624.50	4,986.66	27.79

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year	
		2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
1	2	3	4	5	6	7	
B- Capital Account of Social Services - contd.							
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development					(₹ in crore)	
4215-	Capital Outlay on Water Supply and Sanitation	505.11	5,458.21	1,840.08	7,298.29		264.29
4216-	Capital Outlay on Housing	85.17	894.16	106.85	1,001.01		25.45
4217-	Capital Outlay on Urban Development	0.00	1,378.95	721.66	2,100.61		100.00
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	590.28	7,731.32	2,668.59	10,399.91		352.09
(d)	Capital Account of Information and Broadcasting						
4220-	Capital Outlay on Information and Publicity	0.00	42.39	0.05	42.44		100.00
	Total (d) Capital Account of Information and Broadcasting	0.00	42.39	0.05	42.44		100.00
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	364.42	3,262.32	848.34	4,110.66		132.79
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	364.42	3,262.32	848.34	4,110.66		132.79

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2022-23
		2021-22	2021-22	2022-23	2022-23	
1	2	3	4	5	6	7
B- Capital Account of Social Services - conclud.						
(g)	Capital Account of Social Welfare and Nutrition					
4235-	Capital Outlay on Social Security and Welfare	11.92	613.39	42.60	655.99	257.38
	Total (g) Capital Account of Social Welfare and Nutrition	11.92	613.39	42.60	655.99	257.38
(h)	Capital Account of Other Social Welfare Services					
4250-	Capital Outlay on other Social Services	45.62	239.15	25.13	264.28	(-)44.91
	Total (h) Capital Account of Other Social Welfare Services	45.62	239.15	25.13	264.28	(-)44.91
	Total- B- Capital Account of Social Services	1,595.26	19,319.81	5,221.00	24,540.81	227.28
C- Capital Account of Economic Services						
(a)	Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry	5.47	104.99	15.03	120.02	174.77
4402-	Capital Outlay on Soil and Water Conservation	198.81	1,317.90	456.15	1,774.05	129.44
4403-	Capital Outlay on Animal Husbandry	6.26	64.64	9.29	73.93	48.40

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year	
		2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
1	2	3	4	5	6	7	
C- Capital Account of Economic Services - contd.							
<i>(₹ in crore)</i>							
(a)	Capital Account of Agriculture and Allied Activities - conold.						
4404-	Capital Outlay on Dairy Development	0.50	53.56	0.63	54.19	26.00	
4405-	Capital Outlay on Fisheries	12.03	277.92	16.72	294.64	38.99	
4406-	Capital Outlay on Forestry and Wild Life	0.00	29.30	0.00	29.30	0.00	
4408-	Capital Outlay on Food Storage and Warehousing	39.25	168.36	39.94	208.30	1.76	
4416-	Investment in Agricultural Financial Institutions	0.00	0.00	0.68	0.68	100.00	
4425-	Capital Outlay on Co-operation	91.42	501.60	116.04	617.64	26.93	
Total (a) Capital Account of Agriculture and Allied Activities		353.74	2,518.27	654.48	3,172.75	85.02	
(b)	Capital Account of Rural Development						
4515-	Capital Outlay on other Rural Development Programmes	1,142.75	22,040.02	2,219.58	24,259.60	94.23	
Total (b) Capital Account of Rural Development		1,142.75	22,040.02	2,219.58	24,259.60	94.23	
(d)	Capital Account of Irrigation and Flood Control						
4700-	Capital Outlay on Major Irrigation	259.27	4,730.81	358.90	5,089.71	38.43	
4701-	Capital Outlay on Medium Irrigation	886.44	6,578.20	714.76	7,292.96	(-)19.37	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2022-23
		2021-22	2021-22	2022-23	2022-23	
1	2	3	4	5	6	7
C- Capital Account of Economic Services - contd.						
(d)	Capital Account of Irrigation and Flood Control - concl'd.					
4702-	Capital Outlay on Minor Irrigation	30.52	2,697.56	257.78	2,955.34	744.63
4711-	Capital Outlay on Flood Control Projects	28.03	239.98	42.28	282.26	50.84
	Total (d) Capital Account of Irrigation and Flood Control	1,204.26	14,246.55	1,373.72	15,620.27	14.07
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	87.52	916.75	153.96	1,070.71	75.91
	Total (e) Capital Account of Energy	87.52	916.75	153.96	1,070.71	75.91
(f)	Capital Account of Industry and Minerals					
4853-	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1,000.00	1,007.38	0.00	1,007.38	(-)100.00
4875-	Capital Outlay on other Industries	0.00	16.76	0.00	16.76	0.00
4885-	Other Capital Outlay on Industries and Minerals	2.00	33.00	3.00	36.00	50.00
	Total (f) Capital Account of Industry and Minerals	1,002.00	1,057.14	3.00	1,060.14	(-)99.70

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2022-23
		2021-22	2021-22	2022-23	2022-23	
1	2	3	4	5	6	7
(₹ in crore)						
C-	Capital Account of Economic Services - conold.					
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	1.23	559.88	52.81	612.69	4,193.50
5054-	Capital Outlay on Roads and Bridges	3,143.07	36,146.86	3,352.85	39,499.71	6.67
5055-	Capital Outlay on Road Transport	37.82	153.40	18.36	171.76	(-)51.45
5075-	Capital Outlay on other Transport Services	20.00	655.83	13.50	669.33	(-)32.50
	Total (g) Capital Account of Transport	3,202.12	37,515.97	3,437.52	40,953.49	7.35
(j)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	54.95	666.91	78.13	745.04	42.18
5465-	Investments in General Financial and Trading Institutions	0.00	2.08	0.00	2.08	0.00
5475-	Capital Outlay on other General Economic Services	0.00	46.93	1.25	48.18	100.00
	Total (j) Capital Account of General Economic Services	54.95	715.92	79.38	795.30	44.46
	Total- C- Capital Accounts of Economic Services	7,047.34	79,010.62	7,921.64	86,932.26	12.41
	Grand Total	9,376.89	1,05,419.65	14,015.62 *	1,19,435.27	49.47

*Differs from rounding-off of absolute figure by (+) ₹ 0.03 crore.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.

EXPLANATORY NOTES

1. A detailed statement of capital outlay is given in Statement No. 16.
2. The details of Government Investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-Operative Banks and Societies are given in Statement No. 19.
3. Allocation of Capital Expenditure of Composite State of Bihar upto 14.11.2000 has not been done between the Successor States, Bihar and Jharkhand.
4. Government investments in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies of Composite Bihar have not been allocated between the Successor States, Bihar and Jharkhand.
5. During 2022-23, Government invested ₹ 233.14 crore in Government Companies, Co-operative Banks, Societies and Rural Banks. The total investment of Government in the Share Capital of different concerns at the end of 2020-21, 2021-22 and 2022-23 were ₹1,111.65 crore, ₹2,250.22 crore and ₹ 2,483.36 crore respectively, vide details given in Statement No. 19.
6. The information about dividend received during the three years is as below :-

Year	(₹ in crore)
2020-21	15.00
2021-22	0.00
2022-23	0.00

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

Name of the Undertaking / Scheme	Major Head under which accounted for	Year of account	Capital employed	Profit (+) / Loss (-)	Percentage of profit or loss to capital employed
			(₹ in crore)		
1	2	3	4	5	6
No information has since been received from State Government (August 2023).					

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of Total Liabilities
					Amount	Per cent	
A - Public Debt							
6003 Internal Debt of the State Government	74,538.31	5,515.20	6,473.08	73,580.43	(-)957.88	(-)1.29	62.12
Market Loans	55,412.69	4,000.00	3,600.00	55,812.69	400.00	0.72	47.12
Ways and Means Advance from the Reserve Bank of India	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	5,002.73	0.00	555.34	4,447.39	(-)555.34	(-)11.10	3.75
Loans from Financial Institutions	8,069.70	1,515.20	1,548.25	8,036.65	(-)33.05	(-)0.41	6.78
Special Securities issued to National Small Savings Fund	6,017.40	0.00	769.49	5,247.91	(-)769.49	(-)12.79	4.43
Other Loans	35.79	0.00	0.00	35.79	0.00	0.00	0.03
6004 Loans and Advances from the Central Government	7,993.22	3,627.10	256.38	11,363.94	3,370.72	42.17	9.59
01 Non-Plan Loans	10.53	0.00	1.73	8.80	(-)1.73	(-)16.43	0.01
02 Loans for State/ Union Territory Plan Schemes	7,982.69	3,627.10	254.65	11,355.14	3,372.45	42.25	9.59
Total A- Public Debt	82,531.53	9,142.30	6,729.46	84,944.37	2,412.84	2.92	71.71

¹ For details please refer to Statement No. 17 in volume II and for details amortisation arrangements, Service of debt etc., Explanatory notes to this Statement at pages 30 & 31 may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)	As a <i>per cent</i> of Total Liabilities
	(<i>₹ in crore</i>)				<i>Amount</i>	<i>Per cent</i>
B - Other liabilities						
Public Accounts						
Small Savings, Provident Funds etc.	1,001.19	1,397.48	1,381.69	1,016.98	15.79	1.58
Reserve funds bearing Interest ²	6,340.47	361.56	1,170.25	5,531.78	(-)808.69	(-)12.75
Reserve funds not bearing Interest	0.00	500.00	500.00	0.00	0.00	0.00
Deposits bearing Interest	24.15	341.30	286.51	78.94	54.79	226.87
Deposits not bearing Interest	23,585.15	20,113.71	16,822.71	26,876.15	3,291.00	13.95
Total B- Other Liabilities	30,950.96	22,714.05	20,161.16	33,503.85	2,552.89	8.25
Total Public Debt and Other Liabilities	1,13,482.49	31,856.35	26,890.62	1,18,448.22	4,965.73	4.38
					4,965.73	100.00

¹ For details please refer to Statement No. 17 in volume II and for details amortisation arrangements, Service of debt etc., Explanatory notes to this Statement at pages 30 & 31 may be seen.

² The figure represent & net liabilities under this head after setting off investment out of the Reserve Fund.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

Explanatory Notes to Statement 6

1 Amortisation arrangements :-

(i) **Open market Loan:-** The State Government has raised 72 interest bearing State Development/ Stocks Loans upto 2022-23. In addition, balance of Seven (07) matured State Development Loan which remained unclaimed and became non-interest bearing were also lying outstanding. The closing balance of market loan as on 31 March 2023 was ₹55,812.69 crore.

(ii) No information from the State Government has been received regarding creation of Guarantee Redemption Fund during the year 2022-23.

2 **Loans from Small Saving Fund :-** A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No NSSF loan received during the year 2022-23. However ₹769.49 crore was repaid during the year. The balance outstanding at the end of the year was ₹5,247.91 crore which was 6.18 *per cent* of the total Public Debt of the State Government as on 31 March 2023.

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

(a) **Loans and Advances from GOI :-** ₹3,627.10 crore was received from Government of India as loans and the State Government repaid ₹256.38 crore. Interest of ₹122.50 crore was also paid by the State Government on loans received from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of Principal and payment of interest. The particulars of outstanding loans are given in Statement No. 17.

(b) **Market Loans :-** These are long-term loans (which have a currency of more than 12 months) raised in the open market by the State Government. During the year 4(Four) Jharkhand State Development Loans were raised as follows:

Sl. No.	Amount of Loan (₹ in crore)	Rate of Interest (%)	Redemption period	
			Month	Year
1	1,000.00	7.86	November	2034
2	1,000.00	7.67	December	2037
3	1,000.00	7.58	December	2031
4	1,000.00	7.63	February	2030
Total:	4,000.00			

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - concl'd.

Explanatory Notes to Statement 6 - concl'd.

4 Service of debt :-

Interest on debt and other obligations – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2021-22 and 2022-23 were as shown below:-

Nature of Transactions		2022-23	2021-22	Net Increase (+) / Decrease (-) during the year
		(₹ in crore)		
(i)	Gross debt and other obligations outstanding at the end of the year :			
	(a) Public Debt and Small Savings, Provident Funds etc.	85,961.35	83,532.72	2,428.63
	(b) Other obligations	32,486.87	29,949.77	2,537.10
	Total (i)	1,18,448.22	1,13,482.49	4,965.73
(ii)	Interest paid by Government :			
	(a) On Public Debt and Small Savings, Provident Funds etc.	6,073.48	6,065.54	7.94
	(b) On other obligations	164.81	220.50	(-)55.69
	Total (ii)	6,238.29	6,286.04	(-)47.75
(iii)	Deduct :			
	(a) Interest received on loans and advances given by Government	190.87	36.91	153.96
	(b) Interest realised on investment of cash balances	91.14	58.63	32.51
	Total (iii)	282.01	95.54	186.47
(iv)	Net interest charges	5,956.28	6,190.50	(-)234.22
(v)	Percentage of gross interest (item (ii)) to total Revenue Receipts	7.77	9.02	(-)1.24
(vi)	Percentage of net interest (item (iv)) to total Revenue Receipts	7.42	8.88	(-)1.46

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sectors/ Loanee Groups ¹	Balance as on 1 April 2022 ²	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2023	Net Increase/ Decrease during the year	Interest payment during the year
1	2	3	4	5	6	7	8
Social Services							
(i) Panchayati Raj Institutions	0.75	0.00	0.00	0.00	0.75	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	153.80	0.00	0.00	0.00	153.80	0.00	0.00
(iii) Urban Development Authorities	563.75	2.14	0.00	0.00	565.89	2.14	0.00
(iv) Housing Boards	73.87	0.00	0.00	0.00	73.87	0.00	0.00
(v) Others	(-)0.49	0.00	0.16	0.00	(-) 0.65 ²	(-)0.16	0.00
Total- Social Services	791.68	2.14	0.16	0.00	793.66	1.98	0.00

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

² Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figures may appear where balance have not been transferred, but recoveries have been received (August 2023).

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

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

² Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figures may appear where balances have not been transferred, but recoveries have been received (August 2023).

³ This include outstanding balances of ₹ 7,222.18 crore against erstwhile JSEB.

⁴ Opening Balance revised as per details given in Statement 18.

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

In the following cases loans have been sanctioned by the State Government as "Loan in Perpetuity"

Sl. No.	Loanee entity	Year of sanction	Sanction order no.	Amount	Rate of Interest		
No such information available							
Section 2 : Summary of Loans and Advances: Sector Group-wise							
Sector	Balance on 1 April 2022	Disbursement during the year	Repayment during the year	Write off irrecoverable loans and advances	Balance on 31 March 2023	Net increase/decrease during the year	Interest Payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Loans for Social Services	791.68	2.14	0.16	0.00	793.66	1.98	0.00
Loans for Economic Services	23,586.96	4,168.45	0.03	0.00	27,755.38	4,168.42	0.00
Loans for Government Servants	(-)30.16	40.55	46.22	0.00	(-)35.83	(-)5.67	0.00
Total	24,348.48	4,211.14	46.41	0.00	28,513.21	4,164.73	0.00

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
(i) Loans for Social Services:-					
Water Supply and Sanitation					
Adityapur Notified Area Committee	0.60	3.77	4.37	2007-08	6.43
Adityapur Nagar Parishad	0.04	0.08	0.12	2007-08	0.00
Basukinath Notified Area Committee	0.21	2.55	2.76	2007-08	2.89
Bokaro Municipality	0.63	5.94	6.57	2007-08	6.65
Bundu Notified Area Committee	0.32	3.05	3.37	2007-08	3.77
Chaibasa Municipality	0.36	3.15	3.51	2007-08	5.09
Chakradharpur Municipality	0.31	4.24	4.55	2007-08	5.09
Chhatatand Notified Area Committee	0.04	0.07	0.11	2007-08	1.93
Chakulia Notified Area Committee	0.23	2.70	2.93	2007-08	3.45
Chas Municipality	1.43	3.64	5.07	2007-08	12.85
Chatra Municipality	1.41	2.55	3.96	2007-08	13.57
Chattarpur Notified Area Committee	0.24	2.41	2.65	2007-08	3.53
Chirkunda Notified Area Committee	0.77	2.48	3.25	2007-08	7.77
Daltanganj Municipality	1.62	6.41	8.03	2007-08	15.06
Deoghar Municipality	1.09	6.08	7.17	2007-08	8.73

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
				(₹ in crore)	
Dhanbad Municipality	1.92	8.66	10.58	2007-08	9.37
Dumka Nagar Parishad	1.18	7.12	8.30	2007-08	9.85
Phusro Notified Area Committee	0.74	3.33	4.07	2007-08	7.13
Garhwa Municipality	0.47	4.55	5.02	2007-08	4.73
Giridih Municipality	1.65	6.89	8.54	2007-08	6.41
Godda Municipality	0.38	4.41	4.79	2007-08	4.65
Godda Nagar Panchayat	0.04	0.08	0.12	2007-08	0.00
Gumla Municipality	0.43	6.33	6.76	2007-08	5.05
Gumla Nagar Panchayat	0.16	0.32	0.48	2007-08	0.00
Hazaribagh Municipality	0.73	8.29	9.02	2007-08	7.81
Hussainabad Notified Area Committee	0.39	4.14	4.53	2007-08	4.73
Hussainabad Municipality	0.00	0.04	0.04	2007-08	0.00
Jamshedpur Notified Area Committee	0.60	7.43	8.03	2007-08	5.45
Jamtara Notified Area Committee	0.38	2.98	3.36	2007-08	4.25

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

* State Government confirmation on arrear of principal and interest (loanee-wise) awaited (August 2023).

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
				(₹ in crore)	
Jashidih Notified Area Committee	0.43	2.95	3.38	2007-08	4.65
Jharia Notified Area Committee	0.38	4.36	4.74	2007-08	4.65
Jhumri Tillaiya Municipality	0.88	5.27	6.15	2007-08	4.19
Jugasalai Municipality	3.26	7.01	10.27	2007-08	4.49
Katras Notified Area Committee	0.87	4.78	5.65	2007-08	4.57
Kharsawan Notified Area Committee	0.21	3.94	4.15	2007-08	3.29
Khunti Notified Area Committee	0.52	4.10	4.62	2007-08	5.29
Koderma Notified Area Committee	0.58	4.01	4.59	2007-08	5.85
Latehar Notified Area Committee	0.59	3.77	4.36	2007-08	6.02
Lohardaga Municipality	0.64	5.24	5.88	2007-08	6.42
Madhupur Municipality	0.34	4.07	4.41	2007-08	4.01
Mango Notified Area Committee	0.93	5.53	6.46	2007-08	8.65
Medininager Nagar Parishad	0.49	3.76	4.25	2007-08	5.13
Mihijam Notified Area Committee	1.27	5.21	6.48	2007-08	6.54
Pakur Municipality	0.46	4.16	4.62	2007-08	5.21
Pakur Nagar Panchayat	0.04	0.08	0.12	2007-08	0.00
R.R.D.A., Ranchi	0.08	4.28	4.36	2007-08	2.25
Rajmahal Notified Area Committee	0.31	3.51	3.82	2007-08	3.77

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
				(₹ in crore)	
Ranchi Municipal Corporation	4.25	18.71	22.96	2007-08	28.41
Sahebganj Municipality	0.32	5.43	5.75	2007-08	3.85
Saraikella Municipality	0.24	3.78	4.02	2007-08	3.83
Saraikella Nagar Panchayat	2.36	0.08	2.44	2007-08	0.00
Simdega Notified Area Committee	0.30	3.34	3.64	2007-08	3.69
Sindri Circle Municipality	0.23	3.95	4.18	2007-08	3.47
Total Water Supply and Sanitation	38.35	225.01	263.36		294.47
Housing					
Jharkhand State Housing Board	7.90	22.89	30.79	2015-16	73.87
Total Housing	7.90	22.89	30.79		73.87

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
Urban Development					
Adityapur Municipal Corporation	0.01	0.04	0.05	2021-22	0.14
Adityapur Notified Area Committee	0.55	2.18	2.73	2007-08	11.91
Basukinath Nagar Panchayat	0.00	0.10	0.10	2007-08	0.27
Basukinath Notified Area Committee	0.37	1.26	1.63	2007-08	8.55
Bishrampur Nagar Parishad	0.00	0.00	0.00	2022-23	0.03
Bundu Notified Area Committee	0.27	0.19	0.46	2007-08	6.78
Chaibasa Municipality	0.38	1.37	1.75	2007-08	9.03
Chakradharpur Municipality	0.45	1.39	1.84	2007-08	8.46
Chakulia Notified Area Committee	0.22	0.82	1.04	2007-08	5.53
Chas Municipal Corporation	0.25	0.90	1.15	2007-08	6.27
Chatra Nagar Parishad	0.18	1.49	1.67	2007-08	5.03
Chattarpur Notified Area Committee	0.04	0.19	0.23	2007-08	3.75
Chirkunda Notified Area Committee	0.03	0.77	0.80	2007-08	1.75
Chirkunda Nagar Parishad	0.00	0.00	0.00	2022-23	0.03
Daltanganj Municipality	1.62	1.12	2.74	2007-08	40.50
Deoghar Municipal Corporation	0.81	4.08	4.89	2007-08	24.10

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
				(₹ in crore)	
Dhanbad Municipal Corporation	3.11	12.38	15.49	2007-08	77.61
Dumka Nagar Parishad	0.47	1.43	1.90	2007-08	9.82
Garhwa Municipality	0.86	0.79	1.65	2007-08	2.98
Giridih Municipal Corporation	0.22	3.39	3.61	2007-08	15.54
Giridih Nagar Parishad	0.00	0.00	0.00	2007-08	0.00
Godda Municipality	0.10	0.76	0.86	2007-08	2.72
Godda Nagar Panchayat	0.01	0.02	0.03	2007-08	0.00
Gumla Municipality	0.12	1.04	1.16	2007-08	5.14
Hazaribagh Municipal Corporation	0.89	4.59	5.48	2007-08	21.08
Hussainabad Nagar Panchayat	0.01	0.14	0.15	2007-08	0.42
Hussainabad Notified Area Committee	0.07	0.63	0.70	2007-08	1.79
Jamshedpur Notified Area Committee	0.58	1.24	1.82	2007-08	13.28
Jamtara Notified Area Committee	0.06	0.27	0.33	2007-08	1.59
Jashidih Notified Area Committee	0.03	0.14	0.17	2007-08	0.75
Jharia Notified Area Committee	0.21	0.68	0.89	2007-08	5.25
Jhumri Tillaiya Municipality	0.24	1.29	1.53	2007-08	5.64
Jugasalai Municipality	0.33	1.49	1.82	2007-08	8.00
Kapali Nagar Parishad	0.00	0.00	0.00	2022-23	0.03
Katras Notified Area Committee	0.03	0.16	0.19	2007-08	0.82

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
				(₹ in crore)	
Kharsawan Notified Area Committee	0.07	0.35	0.42	2007-08	1.75
Khunti Notified Area Committee	0.06	0.47	0.53	2007-08	1.75
Koderma Nagar Panchayat	0.06	0.64	0.70	2007-08	2.40
Latehar Notified Area Committee	0.07	1.03	1.10	2007-08	1.99
Lohardaga Municipality	0.45	1.65	2.10	2007-08	8.07
Madhupur Municipality	0.43	2.61	3.04	2007-08	6.95
Majhiaon Nagar Panchayat	0.00	0.00	0.00	2022-23	0.03
Mango Nagar Nigam	0.00	0.01	0.01	2021-22	0.14
Mango Notified Area Committee	0.23	1.22	1.45	2007-08	2.58
Medininagar Municipal Corporation	0.28	1.41	1.69	2007-08	8.77
Medininagar Nagar Parishad	0.04	0.10	0.14	2007-08	0.00
Mihijam Nagar Parishad	0.00	0.00	0.00	2007-08	1.12
Mihijam Notified Area Committee	0.07	0.29	0.36	2007-08	2.15
Pakur Municipality	0.23	1.43	1.66	2007-08	4.79
Phusro Nagar Parishad	0.14	0.09	0.23	2007-08	2.85
Phusro Notified Area Committee	0.04	0.19	0.23	2007-08	1.27
R.R.D.A. Ranchi	0.01	0.25	0.26	2007-08	4.11
Rajmahal Nagar Panchayat	0.02	0.10	0.12	2007-08	1.01
Rajmahal Notified Area Committee	0.05	0.22	0.27	2007-08	1.12

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
				(₹ in crore)	
Ramgarh Nagar Parishad	0.00	0.14	0.14	2007-08	1.74
Ranchi Municipal Corporation	2.80	15.90	18.70	2007-08	56.44
Sahebganj Municipality	0.35	2.13	2.48	2007-08	5.11
Saraikella Municipality	0.09	0.66	0.75	2007-08	0.54
Saraikella Nagar Panchayat	0.00	0.02	0.02	2007-08	0.03
Shribanshidharnagar Nagar Panchayat	0.00	0.00	0.00	2022-23	0.03
Simdega Notified Area Committee	0.12	0.69	0.81	2007-08	3.77
Simdega Nagar Parishad	0.00	0.00	0.00	2022-23	0.03
Sindri Circle Municipality	0.05	0.97	1.02	2007-08	0.68
Total Urban Development	18.18	78.91	97.09		425.81[#]
Loans for Natural Calamities	0.00	0.00	0.00		(-)0.49
Total Loans for Natural Calamities	0.00	0.00	0.00		(-)0.49
Crop Husbandry	0.00	0.00	0.00		(-)0.03
Total Crop Husbandry	0.00	0.00	0.00		(-)0.03
Co-operations					
Registrar of Co-operative Societies	9.15	8.14	17.29	2007-08	63.59
Total Co-operatives	9.15	8.14	17.29		63.59

[#] Differs from rounding-off of absolute figure by (-) ₹ 0.16 crore.

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

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7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - concl'd.

Section 3 : Summary of repayments in arrears from Loanee entities - concl'd.

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Industry and Minerals					
Jharkhand State					
Bihar Sponge Iron Limited	5.42	5.17	10.59	2012-13	27.59
Total Industry and Minerals	5.42	5.17	10.59		27.59
Power					
Jharkhand State Electricity Board	311.17	523.53	834.70	2012-13	7,222.18
Jharkhand Bijli Vitran Nigam Ltd.	256.34	248.44	504.78	2017-18	14,892.08
Jharkhand Urja Sancharan Nigam Ltd.	1,164.38	538.56	1,702.94	2017-18	5,323.49
Jharkhand Urja Utpadan Nigam Ltd.	6.00	1.84	7.84	2016-17	0.00
Tenughat Vidyut Nigam Limited	55.69	72.40	128.09	2012-13	60.80
Patratu Thermal Power	15.56	60.50	76.06	2012-13	20.00
Total Power	1,809.14	1,445.27	3,254.41		27,518.55
Village and Small Industries					
Industrial Loans	0.00	0.00	0.00	2022-23	107.95
Total Industrial Loans	0.00	0.00	0.00		107.95
(iii) Loans to Government Servants					
State Government Employees ⁵	0.00	0.00	0.00		(-)35.83
Total Government Employees	0.00	0.00	0.00		(-)35.83
Grand Total	1,895.72	1,811.36	3,707.08		28,513.21

⁵ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence, negative figures may appear where balances have not been transferred, but recoveries have been received (August 2023).

8 . STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2021-22 and 2022-23

		2021-22			2022-23		
Name of the concern		Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year
1	2	3	4	5	6	7	
(₹ in crore)							
1. Statutory Corporations	0	0.00	0.00	0	0.00	0.00	
2. Rural Banks ¹	1	45.73	0.00	1	46.41	0.00	
3. Government Companies ^{1,2}	22	2,014.40	0.00	22	2,196.36	0.00	
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00	
5. Co-operative Institutions and Local Bodies ^{1,3}	22	190.09	0.00	22	240.59	0.00	
Total		45	2,250.22	0.00	45	2,483.36	0.00

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

² Includes ₹58.35 crore from Expenditure Head (Revenue Accounts)

³ Includes ₹61.17 crore from Expenditure Head (Revenue Accounts).

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

(i) Sector Wise details of Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2023 in various sectors are shown below:-

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2022-23	Additions during the year 2022-23	Deletions (other than invoked) during the year 2022-23	Invoked during the year 2022-23		Outstanding at the end of the year 2022-23	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
Economic Sector (Power)	2,535.38	2,535.38	0.00	0.00	0.00	0.00	2,535.38	0.00	0.00	0.00
1. Jharkhand State Electricity Board (Unbundled w.e.f. 2013-14)	157.15	157.15	0.00	0.00	0.00	0.00	157.15	0.00	0.00	0.00
2. Jharkhand Bijli Vitaran Nigam Ltd.	450.00	450.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00	0.00
3. Jharkhand Bijli Vitaran Nigam Ltd.	1,103.35	1,103.35	0.00	0.00	0.00	0.00	1,103.35	0.00	0.00	0.00
4. Jharkhand Renewable Energy Development Agency (JREDA)	32.55	32.55	0.00	0.00	0.00	0.00	32.55	0.00	0.00	0.00
5. Jharkhand Bijli Vitaran Nigam Ltd.	266.13	266.13	0.00	0.00	0.00	0.00	266.13	0.00	0.00	0.00
6. Jharkhand Bijli Vitaran Nigam Ltd.	160.61	160.61	0.00	0.00	0.00	0.00	160.61	0.00	0.00	0.00
7. Jharkhand Bijli Vitaran Nigam Ltd.	365.59	365.59	0.00	0.00	0.00	0.00	365.59	0.00	0.00	0.00
Economic Sector (Food)	1,687.00	1,687.00	776.00	0.00	0.00	0.00	2,463.00	0.00	0.00	0.00
8. Jharkhand State Food and Civil Supplies Corporation Limited (JSFCSC).	1,687.00	1,687.00	776.00	0.00	0.00	0.00	2,463.00	0.00	0.00	0.00
Grand Total	4,222.38	4,222.38	776.00	0.00	0.00	0.00	4,998.38	0.00	0.00	0.00

Note : Sl. No. 3 to 8 have been incorporated vide Finance Department, Government of Jharkhand, letter no. Arthopay (30)-17/2022/310/Budget dated 03.05.2023.

(ii) Sector wise details for each class for letter of credit given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2023 in various sectors are shown below:-

Class and Sector	No. of letter of Comfort/ Guarantee	Total amount for which letters of comfort/ Guarantee issued	Details of invocation, if any	Other material details
1	2	3	4	5
<i>(₹ in crore)</i>				
1. Jharkhand State Electricity Board (Unbundled w.e.f. 2013-14)	W & M (13) 18/2012-64/ Budget dated 07.02.2013	157.15	Government of Jharkhand conveys State Guarantee for opening of additional letter of credit for Jharkhand State Electricity Board for payment of monthly bill against the electricity being purchased from DVC.	The format for opening of this additional letter of credit will be signed by the DDO of Energy Department as State Guarantor.
2. Jharkhand Bijli Vitaran Nigam Ltd.	Government of Jharkhand Energy Department Notification No. ६-8/६. बि.आर-02/17-3072 dated 20.12.2018	450.00	State Guarantee to Jharkhand Bijli Vitaran Nigam Ltd. for re-payment of current liabilities against the short term loan borrowed in subsidised rate.	State Guarantee has been given with the condition that the debt Repayment will solely vested with Jharkhand Bijli Vitaran Nigam Ltd.
3. Jharkhand Bijli Vitaran Nigam Ltd.	NA	1,103.35	NA	NA
4. Jharkhand Renewable Energy Development Agency (JREDA)	NA	32.55	NA	NA
5. Jharkhand Bijli Vitaran Nigam Ltd.	NA	266.13	NA	NA
6. Jharkhand Bijli Vitaran Nigam Ltd.	NA	160.61	NA	NA
7. Jharkhand Bijli Vitaran Nigam Ltd.	NA	365.59	NA	NA
8. Jharkhand State Food and Civil Supplies Coporation Limited (JSFCSC).	NA	2,463.00	NA	NA

Note: Detail for Sl. No. 3 to 8 not available in Finance Department, Government of Jharkhand, letter no. Arthopay (30)-17/2022/310/Budget dated 03.05.2023.

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

Name/Category of the Grantee	(i) Grants-in-aid paid in cash			Funds Allocated for creation of Capital Assets Out of Total Funds Released	
	Total Funds Released as Grants - in - aid				
	2022-23				
	Establishment	State Scheme including CAS and CSS	Total		
			2021-22	2022-23	2021-22

(₹ in crore)

1 Panchayati Raj Institutions

(i)	Zila Parishads	1.03	1,461.54	1,462.57	772.76	95.00	125.68
(ii)	Panchayat samities	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Gram Panchayats	0.00	0.00	0.00	0.00	0.00	0.00

2 Urban Local Bodies

(i)	Municipal Corporations	10.63	389.15	399.78	547.79	0.00	0.00
(ii)	Municipalities/Municipal Councils	192.24	674.39	866.63	494.54	0.00	0.00
(iii)	Others	0.00	0.00	0.00	0.00	0.00	0.00

3 Public Sector Undertakings

(i)	Government Companies	0.00	935.45	935.45	1,914.32	572.66	79.54
(ii)	Statutory Corporations	0.00	65.25	65.25	555.34	11.97	385.16

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

(i) Grants-in-aid paid in cash - conclud					Funds Allocated for creation of Capital Assets Out of Total Funds Released		
Name/Category of the Grantee		Total Funds Released as Grants - in - aid			2021-22	2022-23	2021-22
		2022-23		Total			
		Establishment	State Scheme including CAS and CSS				
4	Autonomous Bodies	(₹ in crore)					
(i)	Universities	1,852.07	541.60	2,393.67	1,807.60	19.82	10.00
(ii)	Development Authorities	99.89	7,933.63	8,033.52	8,751.59	3,157.22	4,146.99
(iii)	Co-operative Institutions	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Others	94.73	652.33	747.06	163.20	160.00	0.00
5	Non-Government Organisations	0.00	0.00	0.00	0.00	0.00	0.00
6	Others	543.21	6,746.91	7,290.12	4,622.81	2,035.21	611.25
	Total	2,793.80	19,400.25	22,194.05*	19,629.95	6,051.88	5,358.62

(₹ in crore)

*Differs from rounding-off of absolute figure by (+) ₹ 0.01 crore.

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

(ii) Grants-in-aid given in kind					Funds Allocated for creation of Capital Assets Out of Total Funds Released
Name/Category of the Grantee	Total Funds Released as Grants - in - aid			2021-22	
	2022-23		Total		
	Establishment	State Scheme including CAS and CSS			
					(₹ in crore)
1	Panchayati Raj Institutions				
	(i)	Zila Parishads			
	(ii)	Panchayat samities			
	(iii)	Gram Panchayats			
2	Urban Local Bodies				
	(i)	Municipal Corporations			
	(ii)	Municipalities/Municipal Councils			
	(iii)	Others			
3	Public Sector Undertakings				
	(i)	Government Companies			
	(ii)	Statutory Corporations			
4	Autonomous Bodies				
	(i)	Universities			
	(ii)	Development Authorities			
	(iii)	Cooperative Institutions			
	(iv)	Others			
5	Non-Government Organisations				
6	Others				
Total					

The information is awaited from State Government (August 2023).

The information is awaited from State Government (August 2023).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2022-23		2021-22	
	Charged	Voted	Charged	Voted
	(₹ in crore)			
Expenditure Heads (Revenue Account)	6,908.46	59,773.18	66,681.64	56,150.82
Expenditure Heads (Capital Account)	0.00	14,015.59	14,015.59	9,376.91
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ¹	6,729.46	4,211.14	10,940.60	1,462.98
Total	13,637.92	77,999.91	91,637.83 *	66,990.71
			10,874.17	77,864.88

The figures have been arrived as follows: -

E Public Debt

Internal Debt of the State Government	6,473.08	0.00	6,473.08	0.00	4,012.80
Loans and Advances from the Central Government	256.38	0.00	256.38	0.00	234.28

F Loans and Advances ²

Loans for General Services	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	2.14	2.14	16.27	16.27
Loans for Economic Services	0.00	4,168.45	4,168.45	1,415.03	1,415.03
Loans to Government Servants, etc.	0.00	40.55	40.55	31.68	31.68
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00

* Differs from rounding-off of absolute figure by (+) ₹ 0.01 crore

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

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - conold.

Particulars	2022-23		2021-22	
	Charged	Voted	Charged	Voted
	(₹ in crore)			
G Inter-State Settlement				
Inter-State Settlement	0.00	0.00	0.00	0.00
H Transfer to Contingency Fund				
Transfer to Contingency Fund	0.00	0.00	0.00	0.00

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2021-22 and 2022-23 was as under: -

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	13.97	86.03
2022-23	14.88	85.12

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

Heads		On 1 April 2022	During the year 2022-23	On 31 March 2023
Capital and other expenditure				<i>(₹ in crore)</i>
Capital Expenditure (Sub-sector-wise)				
(i) General Services				
	Other Fiscal Services	274.24	6.22	280.46
	Police	3,891.84	372.95	4,264.79
	Public Works	2,823.27	483.39	3,306.66
	Other Administrative Services	99.87	10.42	110.29
(ii) Social Services				
	Education, Sports, Art and Culture	3,069.08	1,011.79	4,080.87
	Health and Family Welfare	4,362.16	624.50	4,986.66
	Water Supply, Sanitation, Housing and Urban Development	7,731.30	2,668.59	10,399.89
	Information and Publicity	42.39	0.05	42.44
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,262.33	848.34	4,110.67
	Social Security and Welfare	613.39	42.60	655.99
	Other Social Services	239.15	25.13	264.28

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

Heads	On 1 April 2022	During the year 2022-23	On 31 March 2023
			<i>(₹ in crore)</i>
(iii) Economic Services			
Agriculture and Allied Activities	2,518.28	654.48	3,172.76
Rural Development	22,040.02	2,219.58	24,259.60
Irrigation and Flood Control	14,246.55	1,373.71	15,620.26
Energy	916.75	153.96	1,070.71
Industry and Minerals	1,057.14	3.00	1,060.14
Transport	37,515.95	3,437.51	40,953.46
General Economic Services	715.93	79.38	795.31
On account of rounding off	0.01	(-)0.01 ¹	0.00
Total - Capital Expenditure	1,05,419.65	14,015.59	1,19,435.24
Capital Receipt	25.09	0.00	25.09
Net Capital Expenditure	1,05,394.56	14,015.59	1,19,410.15

¹Difference of (-) ₹ 0.01 crore adjusted on account of rounding off.

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

Heads	On 1 April 2022	During the year 2022-23	On 31 March 2023
	<i>(₹ in crore)</i>		
Loans and Advances			
Loans and Advances for various services:			
Water Supply, Sanitation, Housing and Urban Development	792.16	2.14	794.30
Social Welfare and Nutrition	(-)0.49	(-)0.15	(-)0.64 ²
Agriculture and Allied Activities	63.56	(-)0.04	63.52
Rural Development	34.97	2.75	37.72
Energy	23,460.84	4,057.71	27,518.55
Industry and Minerals	27.60	107.99	135.59
Other General Economic Services	0.00	0.00	0.00
Loans to Government Servants	(-)30.15	(-)5.67	(-)35.82 ²
Total - Loans and Advances	24,348.49	4,164.73	28,513.22
Total - Capital and other expenditure	1,29,743.05	18,180.32	1,47,923.37
Inter - State Settlement	0.00	0.00	0.00
Net - Capital and other expenditure	1,29,743.05	18,180.32	1,47,923.37

² Minus balance is due to non-allocation of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2023).

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

Heads	On 1 April 2022	During the year 2022-23	On 31 March 2023
<i>(₹ in crore)</i>			
Principal Sources of Funds -			
Debt			
Internal Debt of the State Government	74,538.31	(-)957.88	73,580.43
Loans and Advances from the Central Government	7,993.22	3,370.73	11,363.95
Small Savings, Provident Funds, etc.	1,001.19	15.79	1,016.98
Total - Debt	83,532.72	2,428.64	85,961.36
Other Receipts			
Contingency fund	500.00	0.00	500.00
Reserve Funds	6,844.34	(-)308.69	6,535.65
Net Balances under Deposit	23,609.29	3,345.79	26,955.08
Civil Advances	(-)19.67	2.01	(-) 17.66
Suspense Less Cash Balance Investment Account	78.82	295.55	374.37
Remittances	112.64	(-)36.09	76.55
Total - Other Receipts	31,125.42	3,298.57	34,423.99
Total - Debt and Other Receipts	1,14,658.14	5,727.21	1,20,385.35

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - conold.

Heads	On 1 April 2022	During the year 2022-23	On 31 March 2023
			(₹ in crore)
Deduct-			
(i) Cash balance	149.37	(-)58.30	91.07
(ii) Investments			
(a) Investments (Cash Balance Investment Account)	4,480.63	668.78	5,149.41 ³
(b) Investment from SDRF	400.00	0.00	400.00
(c) Investment from Sinking Fund	503.87	500.00	1,003.87
Total	1,09,124.27	4,616.73	1,13,741.00
Deduct: Revenue Deficit / Add: Revenue Surplus		13,563.59	
Add: Amount closed to Government Account		0.00	
Deduct: Inter State settlement		0.00	
		18,180.32	
		1,47,923.37	
		1,13,741.00	
		34,182.37	
The difference of ₹34,182.37 crore is explained below:			
1. Cumulative Revenue surplus(+) / deficit(-) as on 31.03.2022			(₹ in crore)
2. Revenue Surplus (2022-23)			27,538.11
3. Appropriation to Contingency Fund			13,563.59
4. Public Debt apportioned from Composite Bihar			(-)500.00
5. Cash balance apportioned from Composite Bihar			(-)5,961.94
6. Inter-State Settlement balance apportioned from Composite Bihar during 2008-09			(-)28.72
7. Inter-State Settlement balance apportioned from Composite Bihar during 2010-11			(-)145.87
8. Inter-State Settlement balance apportioned from Composite Bihar during 2011-12			1.40
9. Write off of Central CSS and CPS loans on the recommendation of 13 th Finance Commission			(-)75.41
10. Inter-State Settlement related to payment of pension liabilities to Bihar during 2012-13			20.61
11. Inter-State Settlement related to payment of pension liabilities to Bihar during 2013-14			(-)100.00
12. Drop of balances of outstanding Treasury Suspense			(-)50.00
13. Drop of outstanding balances under 8782- 102 Public Works Remittances due to adjustment of Odisha Share of Subarnarekha Projects and misclassification 103 Forest Remittances.			(-)9.49
14. Investment from State Disaster Response Fund			(-)469.91
			400.00
Total			34,182.37

³ Please see footnote in Statement No. 21 at page 445

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

A. The following is a summary of the balances as on 31 March 2023:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
<i>(₹ in crore)</i>			
		Consolidated Fund-	<i>(₹ in crore)</i>
85,227.81	A to D, G, H and Part of L	Government Account ¹	
	E	Public Debt	84,944.39
28,513.21	F	Loans and Advances	
		Contingency Fund	500.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.,	
		(b) State Provident Funds	2,594.57
		(c) Other Accounts	(-)1,577.59
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	5,531.79
		(b) Reserve Funds not bearing interest	1,003.87
		Gross balance	
		Investment	
400.00		(a) State Disaster Response Fund	
1,003.87		(b) Consolidated Sinking Fund	

¹ To understand how the figure under "Government Account" has been arrived at, please see 'B' at page 60

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

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
<i>(₹ in crore)</i>			<i>(₹ in crore)</i>
	K	Deposits and Advances	
		(a) Deposits bearing interest	78.94
		(b) Deposits not bearing interest	26,876.14
17.66		(c) Advances	
	L	Suspense and Miscellaneous-	
5,149.41		Investment	
		Other Items (net)	374.37
	M	Remittances	76.55
91.07	N	Cash balance (closing) ²	
1,20,403.03		Total	1,20,403.03

² As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote 1 under N-Cash Balance of Statement No. 21 in volume-II may please be referred to for details.

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

B. Government Account : Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and Other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc., are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit (₹ in crore)	Details	Credit (₹ in crore)
84,775.80	A - Amount at the debit of Government Account on 1 April 2022	
	B - (i) Receipt Heads-(Revenue Account)	80,245.22
	(ii) Receipt Heads-(Capital Account)	0.00
66,681.64	C - Expenditure Heads-(Revenue Account)	
14,015.59	D - Expenditure Heads-(Capital Account)	
0.00	F - Inter State Settlement	
0.00	G - Transfer to Contingency Fund	
	H - Amount at the debit of Government Account on 31 March 2023	85,227.81
1,65,473.03	Total	1,65,473.03

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

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in the Statement of Receipts, Disbursements and Contingency Fund and Public Account (Statement No. 21) and that shown in separate Registers or other records maintained in the Accounts Office/ Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix VII.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix VII.

Notes to Finance Accounts for the year 2022-23

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Jharkhand. The accounts of receipts and expenditure of the Government of Jharkhand have been compiled based on the initial accounts rendered by 34 Treasuries, and primary compiled accounts rendered by 287 Public Works Divisions (i.e. 124 Irrigation Divisions, 53 Rural Works/Development Divisions, 45 Public Health Engineering Divisions, 37 Road Construction Divisions, 26 Building Construction Divisions and 2 Electrical Divisions), 113 Forest Divisions and Clearance Memos received from the Reserve Bank of India (RBI). No accounts have been excluded at the end of the year.

(ii) Reporting Period :

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

(iii) Reporting Currency:

The accounts of the Government of Jharkhand are reported in Indian Rupees (₹).

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, referred to as the Annual Financial Statements (also called Budget) for a financial year, is presented to the legislature in form of grants / appropriations, before the commencement of the financial year. The Budget is presented on gross basis, without the recoveries and receipts, which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State, follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads, as notified by the Controller General of Accounts, in consultation with the Comptroller and Auditor General of India. The classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each State.

To ensure financial accountability and improve quality of expenditure, the Government of Jharkhand has implemented outcome budget for 12 departments from the financial year 2022-23. The outcome budget will act as a measurement tool in implementing the schemes more effectively and also in monitoring the expenditure and performance of all schemes. It is expected to serve as a mechanism of fiscal regulation of expenditure. Output-outcome analysis can help identify issues with schemes focusing on increasing Capital Expenditure and optimising Revenue Expenditure.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period, with the exception of such book and periodical adjustments, which are authorised. Receipts and disbursements in the Finance Accounts are on net basis i.e. net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments /settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and the Public Account, *etc.*

Book adjustments are also carried out at the Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in the Public Account by debit to the Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in the Public Account by debiting the Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in the Public Account; adjusting Debt waiver under the scheme of Government of India, based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order, as also all other expenses, incurred for the day to day running of the organisation, including establishment and administrative expenses, are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, Grants-in-aid in cash is recognised as Revenue Expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as Revenue Receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind, if any, is not available.

Loans and Advances: In compliance with the Indian Government Accounting Standard (IGAS) 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in the Statements, as on 31 March 2023, is as provided by the State Government.

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

(vi) Rounding off:

The Statements present figures which are rounded-off to '₹ in lakh' and '₹ in crore' as depicted at the top of the respective Statements.

Minor difference of ₹ 0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding.

(vii) Cash Balance: Cash balance, as reported in the accounts, is the balance of the State as at the end of 31 March of a year, recorded in the Accounts of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving the Consolidated Fund, the Contingency Fund and the Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the Reserve Bank of India.

(viii) Disclosure of Committed & Contingent liabilities: Contingent liabilities, being dependent upon timing and amount, are not recognised. In compliance with the Indian Government Accounting Standards (IGAS) 1: Guarantees given by the Governments, the Sector and/or Class-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts, as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitments, recognised in accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts, collected by the State but requiring transfer to other entities, are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Compliance with the Accounting Framework:

(i) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2022-23, the State Government of Jharkhand opened 123 new Sub Heads (87 under Revenue Section and 36 under Capital section) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government made budget provisions under these heads and incurred expenditure of ₹5,054.01 crore under the Revenue Section and ₹5,238.04 crore under the Capital Section in these heads during 2022-23. The State Government has been informed accordingly.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹11,374.02 crore compared to ₹9,557.40 crore in 2021-22, registering an increase of ₹1,816.62 crore (19.01 *per cent*). This includes Advance Apportionment of IGST amounting to ₹373.23 crore. In addition, the State received ₹8,873.77 crore as its share of net proceeds assigned to the States under Central Goods and Services Tax. The total receipts

under GST were ₹20,247.79 crore. The State received compensation of ₹2,064.65 crore as Revenue Receipt on account of loss of revenue arising out of implementation of GST during 2022-23.

The relevant figures are available in Statement No. 14 and 17 of the Finance Accounts.

(ii) (a) Misclassification between Revenue and Capital Expenditure:

During the year 2022-23, Government of Jharkhand incorrectly booked expenditure of ₹2,173.04 crore under Capital Section instead of Revenue Section, and expenditure of ₹16.97 crore under Revenue Section instead of Capital Section, as has been determined from the purpose of expenditure. Out of ₹2,173.04 crore, ₹2,102.76 crore relates to GIA for Capital creation and ₹33.03 crore to Scholarship & Stipend, while ₹37.25 crore related to GIA (Non Salary). This led to understatement/overstatement of Revenue/Capital Expenditure of the State.

(b) Misclassification of unspent balances: As per Rule 334 of Jharkhand Treasury Code, 2016, an amount of ₹1,115.39 crore, being the unspent balances of loans lying under Personal Deposit /Personal Ledger Accounts related to previous years, were to be transferred as reduction of expenditure to the concerned service head from where the money was withdrawn. The State Government incorrectly accounted for the amount under the Receipt Head “0075-Miscellaneous General Services-800 Other Receipts” during the year 2022-23. The misclassification has resulted in overstatement of Revenue Receipts, as well as Loans, to that extent.

This has reference to figures in Statements 4, 5, 15 and 16.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Jharkhand. During the year 2022-23, receipts amounting to ₹89,304.85 crore (99.86 *per cent* of total receipts) and expenditure amounting to ₹88,223.42 crore (96.27 *per cent* of total expenditure) were reconciled by the State Government.

Receipts amounting to ₹80,370.45 crore (99.40 *per cent* of total receipts) and expenditure amounting to ₹74,516.68 crore (95.70 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 i.e. the previous year.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts: The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2022-23, ₹22.37 crore under two Major Heads of Accounts, constituting 0.03 *per cent* of the total Revenue and Capital expenditure (₹80,701.89 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

During the previous year 2021-22, ₹11.74 crore under two Major Heads of accounts, constituting 0.02 *per cent* of the total Revenue and Capital expenditure (₹72,154.82 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹2,324.60 crore under 47 Major Heads of Accounts, constituting 2.90 *per cent* of the total Revenue Receipts (₹80,245.22 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹1,414.30 crore under 37 Major Heads of Account, constituting 2.03 *per cent* of the total Revenue Receipts (₹69,721.86 crore) was classified under 800-Other

Receipts in the accounts.

This has reference to Statements 14, 15 and 16.

(v) Transfer of funds to Personal Deposit (PD) Accounts:

PD accounts enable designated Drawing Officers to incur expenditure for specific purposes, pertaining to a scheme.

During 2022-23, an amount of ₹850.24 crore was transferred to these PD Accounts. This included ₹55.99 crore transferred in March 2023.

In terms of Rule 330 read with Rule 343 of the Jharkhand Treasury Code, 2016, eight (08) Administrators of Personal Deposit Accounts (out of 24) had reconciled and verified their balances with the treasury figures and eight (08) annual verification certificates were furnished by them, to the Treasury Officer for onward submission to the office of the Principal Accountant General. Sixteen (16) Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of PD accounts as on 31 March 2023, are given below:

(₹ in crore)

Opening Balance as on 1 April 2022		Additions during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount (Transfer to existing PDA)	Number of Administrators	Amount (Disbursement from existing PDA)	Number of Administrators	Amount
24	2,018.13	Nil	850.24	Nil	499.58	24	2,368.79

The relevant figures are available in Statement No.21 of the Finance Accounts.

During the previous year 2021-22, 16 Administrators of Personal Deposit Account (out of 24) had reconciled and verified their balances with the treasury figures and 16 annual verification certificates were furnished by them, to the Treasury Officer for onward submission to the office of the Accountant General. Eight (08) Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of PD Accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 1 April 2021		Additions during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
24	1,746.52	Nil	606.52	Nil	334.91	24	2,018.13

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 13(3) of Jharkhand Financial Rules read with Rule 107 of Jharkhand Budget Manual) envisage that no moneys should be drawn from Government treasury, unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 187 read with Rule 305 of the Jharkhand Treasury Code, 2016, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within six months from the date in which the AC bill was drawn from the Treasury.

Out of 357 AC bills amounting to 595.44 crore drawn during the year 2022-23, 198 AC bills amounting to ₹268.89 crore (45.16 per cent) were drawn in March 2023. DCC bills in respect of a total of ₹18,215 AC bills amounting to ₹6,114.71 crore as on 31 March 2023 were not received. Details of unadjusted AC bills as on 31 March 2023, pending submission of the DCC bills, are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2021-22	18,071	5,838.21
2022-23*	144	276.50
Total	18,215	6,114.71

*AC Bills drawn up to September, 2022 has been taken into account.

The status of unadjusted AC bills during the previous year is given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2020-21	18,128	5,631.27
2021-22*	78	463.17
Total	18,206	6,094.44

*AC bills drawn up to September, 2021 has been taken into account.

(vii) Utilization Certificates (UCs) for Grants-in-aid not received:

In terms of Rules 261 and 262 of the Jharkhand Treasury Code, 2016, Grants-in-aid, contribution etc., sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority who should issue the sanction order only after taking the Utilisation Certificate of the pending withdrawn amount in the year before the previous financial year from the DDOs. To the extent of non-submission of UCs, there is a risk that the amount shown in the Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹1,285.72 crore pertaining to 789 outstanding UCs for the period upto 31 March 2022 was cleared. The position of outstanding UCs as on 31 March 2023, is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2021-22	38,275	1,02,173.42
2022-23	5,194	13,979.67
Total	43,469	1,16,153.09

(*The year mentioned above relates to “Due year” i.e. one year after the year of actual drawal)

Similarly, the position of outstanding UCs as on 31 March 2022 (previous year) was as under

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	33,989	87,652.59
2021-22	5,075	15,806.55
Total	39,064	1,03,459.14

(*The year mentioned above relates to “Due year” i.e. one year after the year of actual drawal)

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2022-23, are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	24.15	Interest calculated as per the rate of interest (7.1 per cent) notified by the Government/payable to General Provident Fund	1.71	0.00	1.71
State Compensatory Afforestation Deposit	4,178.80	Interest calculated as per Reverse Repo Rate of RBI as on 1st January (3.35 per cent)	139.99	161.56 (includes ₹ 21.57 crore pertaining to previous year)	NIL
State Disaster Response Fund	1,761.68	Interest calculated as per the average interest on overdraft (7.49 per cent)	131.95	0.00	131.95
Total			273.65	161.56	133.66

Non-payment/short-payment of the interest amounting to ₹133.66 crore has resulted in understatement of Revenue expenditure by ₹133.66 crore.

This has reference to figures in Statements 15, 21 and 22.

(ix) Guarantees given by the Government: The Government of Jharkhand had not framed any rules/policies for regulating State Government guarantees on loans by PSUs *etc.* As such, no guarantee commission was charged and collected from the PSUs/Bodies to whom guarantees were given. During the year 2022-23, there was an addition of ₹776.00 crore on account of guarantees. The outstanding guarantees given by the State was ₹4,998.38 crore as on 31 March 2023.

The relevant figures are available in Statements 9 and 20.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts to the level of Minor Head under various functional heads of accounts. During the year 2022-23, the Government of Jharkhand had neither made any budget provision under Major Head 3435-Ecology and Environment nor incurred any expenditure.

(xi) Writing off of Central Loans: On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, had written off (February 2012) loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation, against future repayments to the Ministry of Finance. The Government of Jharkhand had made excess repayment of ₹5.73 crore (principal: ₹2.50 crore and interest: ₹3.23 crore) up to the end of 31 March 2023, of which, Ministry of Finance has so far adjusted ₹3.51 crore.

This has reference to Statement 17.

(xii) Loans given by the State Government: In respect of loans {(detailed accounts of which are maintained by the Principal Accountant General (A&E)} amounting to ₹3,707.08 crore involving three departments, recoveries of principal and interest have not been effected during the past several years except during 2021-22 and ₹1,427.12 crore of such loans are more than 10 years old.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. None of the loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII.

This has reference to Statements 7 & 18.

(xiii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in Appendix-XII.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes is ₹14,724.42 crore (Revenue Expenditure ₹12,510.71 crore and Capital Expenditure ₹2,213.71 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16.

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA, ₹3,698.57 crore was directly received from the Central Government, by the implementing agencies in the State, during 2022-23, which included transfer to intermediaries/beneficiaries.

The direct transfer of funds to the implementing agencies has increased by 90.59 *per cent* as compared to 2021-22 (from ₹1,940.59 crore in 2021-22 to ₹3,698.57 crore) in 2022-23. Details are shown in Appendix-VI of the Finance Accounts.

(xvi) Off Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The State Government, in its submission to the Ministry of Finance, Government of India has reported Off Budget Borrowing as Nil. Implicit subsidy, on account of loss to DISCOM (JBVNL) of ₹1,044.19 crore, which was to be taken over by the State in 2022-23, was not taken over.

(xvii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13) PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

The State Government received ₹6,617.25 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred ₹6,917.88 crore, received in Treasury Accounts being Central share, and State share of ₹6,978.52 crore to the SNAs. Out of the total transfer of ₹13,896.40 crore, ₹0.13 crore was transferred through AC Bills, ₹11,552.10 crore through GIA bills, ₹868.53 crore through Fully Vouched Contingent Bills, ₹1,467.84 crore through Miscellaneous Bills and ₹7.80 crore through Public Works/Forest Cheques. Detailed vouchers and supporting documents of actual expenditure were not received by the office of the AG (A&E) from the SNAs. As per PFMS portal of CGA / SNAs, ₹8,089.63 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

4. Contingency Fund: In accordance with Section 4 of the Jharkhand Contingency Fund Act, 2001 (as amended in 2015), the Government of Jharkhand has established a Contingency Fund with a

corpus of ₹500 crore. At the end of 2022-23, no amount remained un-recouped under any head. Hence, the balance in Contingency Fund as on 31 March 2023, remained at ₹500 crore.

5. Public Account:

(i) National Pension System:

During the year 2022-23, the total contribution to the NPS, which is a Defined Contribution Pension Scheme was ₹742.15 crore (Employees' contribution: ₹341.30 crore and Government contribution: ₹400.85 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred the employee contribution of ₹341.30 crore to the Public Account under Major Head '8342-117 Defined Contribution Pension Scheme'. The Government contribution of ₹400.85 crore was directly transferred to NSDL.

The State Government of Jharkhand has notified reversion to the Old Pension Scheme (OPS) with effect from 01.09.2022. Out of 1,16,326 eligible employees, 1,14,436 employees have opted for the OPS. The remaining 1,890 employees have not exercised any option.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. During the year 2022-23, the State Government neither received any amount as Central Government's share nor contributed the State Government's share. However, the State government transferred ₹200 crore received during the year 2021-22 towards NDRF to Public Accounts. The balance in the Fund as on 31 March 2023 was ₹1,511.26 crore.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under Section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disasters covered under State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF) guidelines and the State specific local disasters notified by the State Government from time to time. The State Government has not created the SDMF as on 31 March 2023, under Major Head 8121-130- State Disaster Mitigation Fund.

During the year 2022-23, the State Government received ₹113.60 crore from the Central Government (pertaining to the year 2021-22). The State Government's share during 2021-22 was ₹37.80 crore. The State Government did not transfer any amount to the Fund. As such, Revenue Expenditure is understated by ₹151.40 crore.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under the interest bearing section in the Public Account of the State, for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2022-23, an amount of ₹619.97 crore was directly remitted by the User Agencies to the Central Government through "Parivesh Portal", instead of routing the same through State

Public Account, since the State Government had not prescribed its own mechanism for receipt of monies and crediting the same to Jharkhand Compensatory Afforestation Fund and sending 10 *per cent* share to National Fund. National CAMPA is working on integration of “Parivesh Portal” and “e-Kuber”. The Government of Jharkhand had not received any amount from the National Compensatory Afforestation Fund during the year 2022-23. The total balance in the Jharkhand State Compensatory Afforestation Fund as on 31 March 2023 was ₹4,020.53 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Jharkhand set up the Consolidated Sinking Fund in 2016-17, for amortization of loans. According to the guidelines of the Fund, States may contribute a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund (total internal debt and public account of the State Government as on 1 April 2022 was ₹1,13,482.49 crore). In the year 2022-23, Government contributed only ₹500 crore, as against ₹567.41 crore it was required to contribute to the Fund, resulting in short contribution of ₹67.41 crore. The total accumulation of the Fund was ₹1,003.87 crore as on 31 March 2023 (₹503.87 crore as on 31 March 2022).

(b) Guarantee Redemption Fund: The State Government has not constituted a Guarantee Redemption Fund, though the outstanding guarantees given by the State were ₹4,998.38 crore as at the end of the year 2022-23.

As depicted in Statements 9 and 20.

(c) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103 Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹81.56 crore towards CRIF, which has been transferred to the Fund. The State Government did not transfer the balance amount of ₹156.63 crore pertaining to the previous years to the Fund, as on 31 March 2023.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads was ₹501.65 crore under Major Heads 8658 and 8782, as on 31 March 2023 (₹244.62 crore as on 31 March 2022).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Building and other Construction Workers Welfare Cess: The Government of India enacted the Building and other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2022-23, the Government collected ₹68.81 crore (2021-22: ₹54.86 crore) as Labour Cess under Major Head '0230-Labour & Employment' and transferred ₹154.00 crore (2021-22: ₹ Nil) to the Building and other Construction Workers Welfare Board. At the end of 31 March 2022, the total untransferred balance was ₹664.19 crore.

Thus, the cumulative un-transferred amount from the Major head 0230-Labour & Employment was ₹579.00 crore as on 31 March 2023.

(v) Other Cess/fee/surcharges: During the year 2022-23, the Government collected ₹104.49 crore (from 2008-09 to 2020-21: ₹79.43 crore, 2021-22: ₹0.81 crore) being the collection of cess/fee/surcharge (other than labour cess) under Major Head '0029- Land Revenue'. However, no amount was transferred to the Major Head '8448-101 District Fund' under Public Account by the State Government.

(vi) Adverse Balance: Minus balances appearing in the Accounts during the year are given below. The minus balances under these heads were due to non-apportionment of assets and liabilities between Bihar and Jharkhand.

Major Heads	Major Head Description	Minus Balance (₹ in crore)
6245	Loans for Relief on account of Natural Calamities	(-)0.64
6401	Loans for Crop Husbandry	(-)0.03
6402	Loans for Soil and Water Conservation	(-)0.04
6506	Loans for Land Reforms	(-)0.002
7610	Loans to Government Servants etc.	(-)35.83
8011	Insurance and Pension Fund	(-)1,577.59

(vii) Cash Balance: The Cash balance as on 31 March 2023, as per the records of the Accountant General (A&E), was ₹91.07 crore (Debit) and that reported by the RBI, was ₹95.29 crore (Debit). There was a net difference of ₹186.36 crore (Debit), mainly due to non-receipt of adjustment entries. Out of this, ₹55.66 crore (Debit) remained outstanding at the end of July, 2023. The difference is under reconciliation.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

The Cash Balance as on 31 March 2022, as per the records of the Accountant General (A&E), was ₹149.37 crore (Debit) and that reported by the RBI was ₹13.05 crore (Debit). There was a net difference of ₹162.42 crore (Debit), mainly due to non-receipt of adjustment entries.

6. State specific issue:

Bihar Re-organisation Act, 2000:

(a) Apportionment of pension liabilities and other retirement benefits: In terms of the Eight Schedule under Section 53 of the Bihar Re-organisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) up to 31 March 2001 and every subsequent financial year, shall

be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. The Government of Jharkhand had paid ₹1,493.95 crore, against the claim of ₹4,805.75 crore, raised by the Government of Bihar upto 2017-18.

The Government of Jharkhand had filed Original Suit No. 1 of 2012 in the Supreme Court of India in May 2012, challenging the payment of Pension liability claimed by the Government of Bihar, which is still sub judice.

The Government of Jharkhand has not paid any amount to the Government of Bihar beyond 2018-19 on account of pension liability.

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

The Bihar Reorganisation Act, 2000 provides for the manner in which balances are to be apportioned among the successor States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as on 14 November 2000 under Capital Section (Major Heads “4059” to “5475”), Loans and Advances (Major Head “6202” to “7615”) and balances under Part III Public Account, except deposits with Reserve Bank, were transferred as the opening balances in the Finance Accounts of Bihar for the period with effect from 15 November 2000 to 31 March 2001. The opening balances of these heads were taken as ‘nil’ in the Finance Accounts of Jharkhand for the period with effect from 15 November 2000 to 31 March 2001. The Government of Jharkhand has sought legal recourse in respect of ownership of some Boards, Corporations and Local Bodies etc. While the balances under Public Debt and Cash Balance maintained by the Reserve Bank of India have been apportioned, balances under the Capital section (₹11,935.23 crore), Loans and Advances (₹6,583.36 crore) and Public Account (₹7,443.90 crore) remained un-apportioned. Details are given in Appendix-XIII of the Finance Accounts 2022-23.

Item-wise detailed Annexure (Annexure A to E) for apportionment of balances has been prepared and sent to both the State Governments in September 2014, by the respective Accountants General, for their concurrence. However, the concurrence of both the State Governments on this matter, is still awaited (August 2023).

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

The Government of Jharkhand had passed resolution vide its Memo No. 1538 dated 6 June 2013 and decided to form corporate entities in the power sector by reorganising the Jharkhand State Electricity Board (JSEB).

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

7. Impact on Revenue Expenditure:

The impact on Revenue Expenditure, due to misclassifications/ non-compliance to statutory provisions, on the States' finances, as brought out in the preceding paras, is tabulated below:

(₹ in crore)

Para No	Items	Overstatement of Revenue Expenditure	Understatement of Revenue Expenditure	Overstatement of Capital Expenditure	Understatement of Capital Expenditure	Overstatement of Revenue Receipts	Understatement of Revenue Receipts
3(ii)(a)	Misclassification between Revenue and Capital Expenditure.	16.97	2,173.04	-	-	-	-
5(iv)	Non-transfer of Labour cess	-	68.81	-	-	-	-
5(v)	Non-transfer of Other cess/fee/surcharge	-	104.49	-	-	-	-
3(viii)	Non-credit of interest under Reserve Fund bearing interest and Deposit bearing interest.	-	133.66	-	-	-	-
5(ii)A(b)	Non-transfer of Fund to SDMF	-	151.40	-	-	-	-
5(ii)(B)(a)	Consolidated Sinking Fund	-	67.41	-	-	-	-
3(ii)(b)	Misclassification of unspent balances of loans	-	-	1,115.39	-	1,115.39	-
Total	Overstatement/ Understatement	16.97	2,698.81	1,115.39	-	1,115.39	-

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