Table of Contents

	Reference	
	Paragraph	Page No.
Preface	-	V
Executive Summary	-	vii
CHAPTER 1: OVERVIEW		
Profile of the State	1.1	1
Basis and Approach to State Finances Audit Report	1.2	3
Overview of Government Account Structure and Budgetary Processes	1.3	4
Fiscal Balance: Achievement of deficit and total debt targets	1.4	9
Deficits post examination by Audit	1.5	12
Total Liabilities	1.6	13
CHAPTER 2: FINANCES OF THE STATE	1.0	10
Major changes in key fiscal aggregates vis-à-vis 2021-22	2.1	15
Sources and Application of Funds	2.2	15
Resources of the State	2.3	16
Receipts of the State	2.3.1	17
State's Revenue Receipts	2.3.2	17
Capital receipts	2.3.3	25
State's performance in mobilisation of resources	2.3.4	26
Application of resources	2.4	27
Revenue Expenditure	2.4.1	28
Committed Expenditure	2.4.2	30
Capital Expenditure	2.4.3	34
Quality of capital expenditure	2.4.4	36
Loans and Advances given by the Government		37
Capital locked in incomplete projects	2.4.6	38
Capital expenditure transferred to Public Account 2.4.7		39
Resource availability of the State under Public Private Partnership Projects	2.4.8	40
Expenditure priorities	2.4.9	40
Object head-wise expenditure	2.4.10	41
Public Account	2.5	41
Net Public Account Balances	2.5.1	41
Reserve Funds bearing interest	2.5.2	42
Reserve Funds not bearing interest	2.5.3	44
Public Liability management	2.5.4	46
Public Debt Maturity Profile and Repayment	2.6	49
Fiscal Deficit and Debt Sustainability	2.6.1	50
Utilisation of borrowed funds	2.6.2	54
Status of Guarantees (Contingent Liabilities)	2.6.3	55
Management of Cash Balances	2.7	57
Conclusion	2.8	57
Recommendations	2.9	58
CHAPTER 3: BUDGETARY MANAGEMENT		
Budget Process	3.1	59
Appropriation Accounts	3.2	63

	Reference	
	Paragraph	Page No.
Comments on transparency of budgetary and accounting	3.3	68
process		
Rush of expenditure	3.4	71
Audit of Budgetary provision of Grant No. 01 – Agriculture,	3.5	72
Animal Husbandry and Co-operative Department (Agriculture		
Division)		0.4
Audit of Budgetary provision of Grant No. 36- Drinking Water	3.6	81
and Sanitation Department	2.7	96
Conclusion Recommendations	3.7	86 87
CHAPTER 4: QUALITY OF ACCOUNTS AND FINA PRACTICES	INCIAL RE	PURTING
Off-budget borrowings	4.1	89
Funds transferred directly to State implementing agencies	4.2	89
Deposit of Local Body funds	4.3	90
Delay in submission of Utilisation Certificates	4.4	91
Outstanding Utilisation Certificates against Grants	4.5	92
Abstract Contingent Bills	4.6	93
Non-Submission of DC Bills	4.7	95
Delay in submission of DC Bills	4.8	97
Drawal of AC bills at the end of the financial year	4.9	97
Deposits of Local Funds	4.10	98
Personal Deposit Accounts	4.11	99
Indiscriminate use of Minor Head 800	4.12	99
Outstanding balance under major Suspense and Debt, Deposits	4.13	100
and Remittance heads		
Non- reconciliation of Departmental figures	4.14	101
Reconciliation of Cash Balances	4.15	102
Compliance with Accounting Standards	4.16	102
Submission of Accounts/SARs of Autonomous Bodies	4.17	103
Non- submission of details of Grants/Loans given to bodies and	4.18	104
authorities		
Misappropriations, losses, thefts <i>etc</i> .	4.19	105
Follow-up action on the State Finances Audit Report	4.20	105
Conclusion	4.21	105
Recommendations	4.22	105
CHAPTER 5: STATE PUBLIC SECTOR ENTERPRISES	7.1	107
Introduction	5.1	107
Mandate	5.2	107
What this Chapter contains	5.3	107
SPSEs and their contribution to the Gross State Domestic Product (GSDP) of the State	5.4	108
Investment in SPSEs and Budgetary Support	5.5	109
Return from SPSEs	5.6	110
Debt Servicing	5.7	111
Financial performance of SPSEs	5.8	112
SPSEs incurring losses	5.9	115
Audit of State Public Sector Enterprises	5.10	117
Tradit of Suite I dolle Sector Eliterprises	5.10	11/

	Reference	
	Paragraph	Page No.
Appointment of Statutory Auditors of State Public Sector Enterprises by CAG	5.11	117
Submission of accounts by State Public Sector Enterprises	5.12	118
CAG's oversight - Audit of accounts and supplementary audit	5.13	119
Results of CAG's oversight role	5.14	120
Conclusion	5.15	120
Recommendations	5.16	120

Appendices

Appendix No.	Description	Page No.
Appendix 1.1 Part-A	Profile of Jharkhand	123
Appendix 1.1 Part-B	Structure and Form of Government Accounts	124
Appendix 1.1 Part-C	Layout of Finance Accounts	124
Appendix 2.1	Abstract of Receipts and Disbursements for the year 2022-23	125
Appendix 2.2	Time series data on the State Government finances	128
Appendix 2.3	Summarised financial position of Government of Jharkhand as on 31.03.2023	131
Appendix 3.1	Details of cases where supplementary provision (₹ 0.50 crore or more in each case) proved unnecessary	132
Appendix 3.2	Unnecessary re-appropriation	134
Appendix 3.3	Large savings (savings above ₹ 100 crore) during the year	135
Appendix 3.4	List of grants having large savings (above ₹ 500 crore) during the year	137
Appendix 3.5	Surrender of funds in excess of ₹ 10 crore at the end of March 2023	138
Appendix 3.6	Excess over provisions of previous years requiring regularisation	139
Appendix 3.7	Details of the schemes for which provision (₹ one crore and above) was made but no expenditure was incurred	140
Appendix 3.8	Rush of expenditure	146
Appendix 3.9	Avoidable Supplementary provisions	147
Appendix 3.10	Non-utilisation and surrender of entire budget provision	148
Appendix 3.11	Non-utilisation and surrender of entire budget provision in test-checked districts	149
Appendix 3.12	Surrender of funds at the end of the financial year	150
Appendix 3.13	Rush of Expenditure	151
Appendix 3.14	Amounts parked in bank accounts	153
Appendix 3.15	Non-achievement of target	154
Appendix 3.16	Capital blocked in incomplete schemes	156
Appendix 3.17	Rush of expenditure	157
Appendix 3.18	Non-utilisation of funds	158
Appendix 3.19	Target and achievement in toilet construction	159
Appendix 4.1	Non-submission of DC Bills	160
Appendix 4.2	Delay in submission of DC Bills	162

Appendix No.	Description	Page No.
Appendix 4.3	Funds remitted through challans/cheques	165
Appendix 4.4	Drawal of AC Bills at the end of the financial year	166
Appendix 4.5	List of auditable units identified u/s 14 and 15 of CAG's DPC Act	169
Appendix 5.1	List of government companies/government controlled other companies under the purview of CAG Audit, whose accounts for any of the last three years (2020-21 to 2022-23) have been received upto 30 September 2023	171
Appendix 5.2	Functional PSUs with arrears of accounts for more than three years/first accounts not received/ not due	172
Appendix 5.3	Net present value of State Government Investment	173
Glossary of terms, basis of calculations and Acronyms used in the Report		174