



सत्यमेव जयते

Accounts at a Glance for the year 2022-23



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Jharkhand



**Accounts at a Glance
for the year 2022-23**

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



GOVERNMENT OF JHARKHAND

Preface

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

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

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



(Raj Kumar Agrawal)

Pr. Accountant General (A&E)

Place : Ranchi

Date : 24-11-2023

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

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Chapter I

Overview

1.1 Introduction

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

1.2 Structure of Government Accounts

1.2.1 Government Accounts are kept in three parts:

Structure of Government Accounts :

● **Part 1** **CONSOLIDATED FUND**

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

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

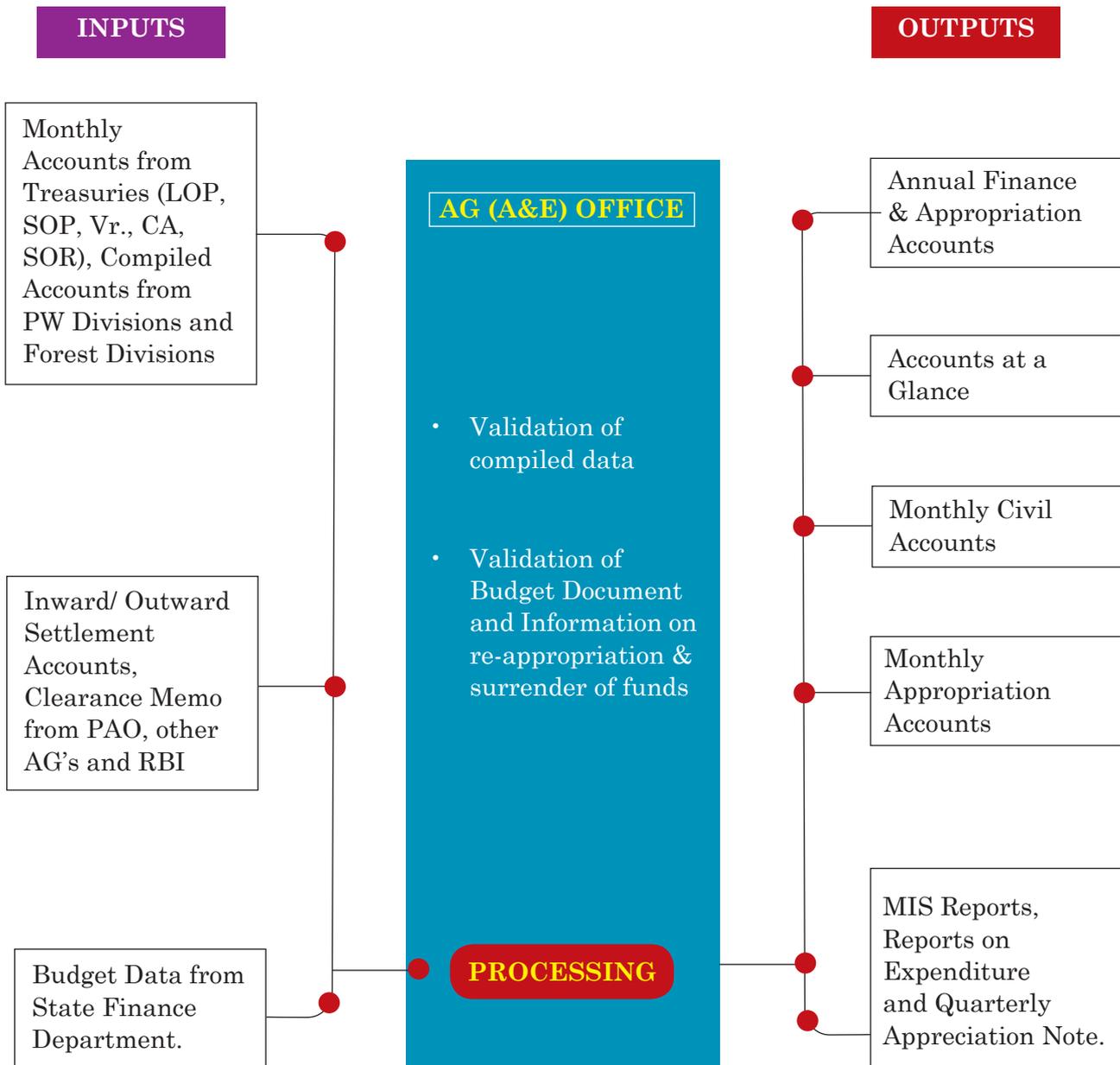
Part 2 **CONTINGENCY ● FUND**

● **Part 3** **PUBLIC ACCOUNT**

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

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation :



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

Receipts and Disbursements of the Government of Jharkhand as depicted in the Finance Accounts 2022-23 are given below.

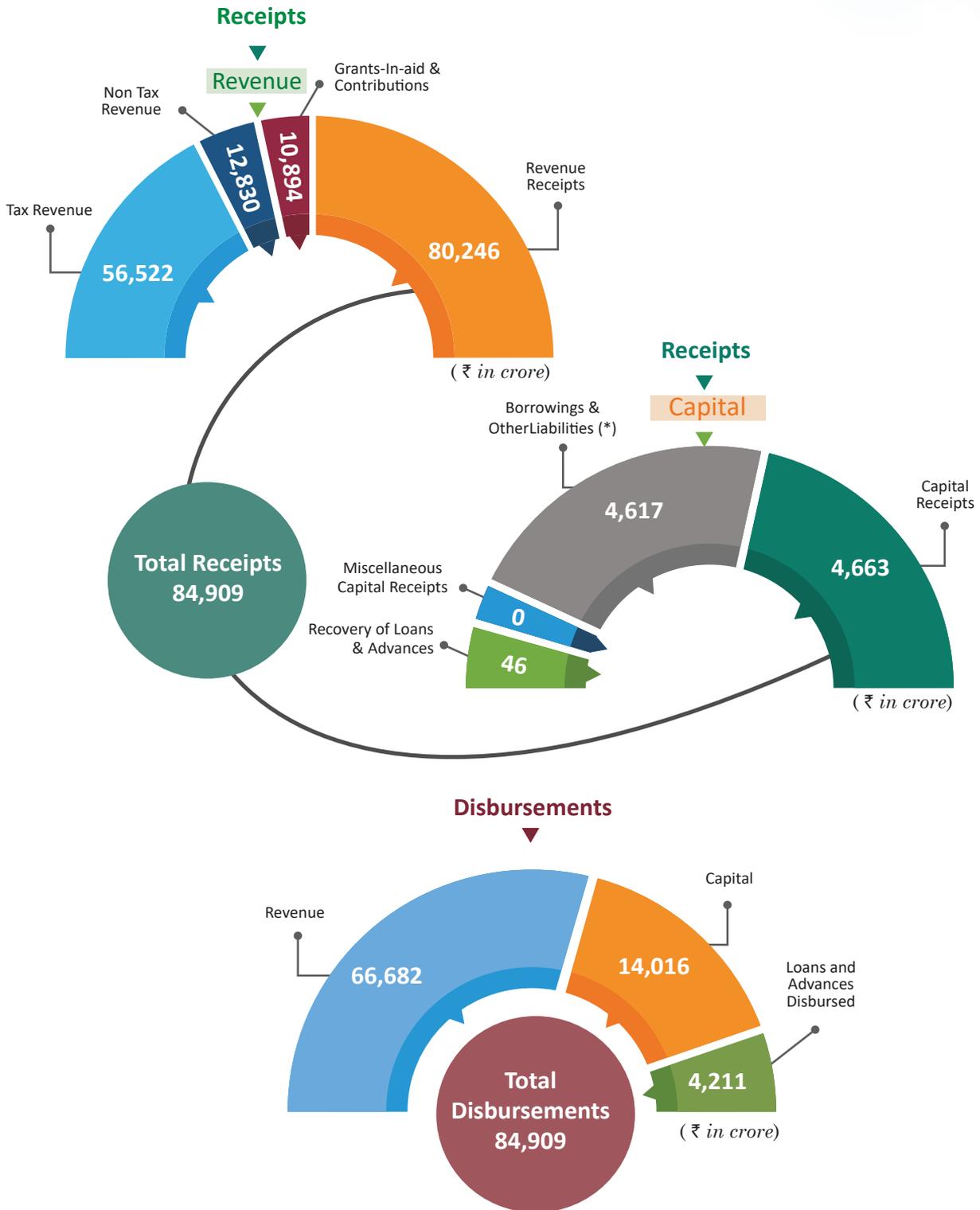
Receipts and Disbursements in year 2022-23

(₹ in crore)

Receipt	Total Receipts		84,909
	Revenue	Tax Revenue	56,522
		Non Tax Revenue	12,830
		Grants-in-aid & Contributions	10,894
		Revenue Receipts	80,246
	Capital	Recovery of Loans and Advances	46
		Borrowings and other Liabilities (*)	4,617
		Miscellaneous Capital Receipts	0
Capital Receipts		4,663	
Disbursements	Total Disbursements		84,909
	Revenue	66,682	
	Capital	14,016	
	Loans and Advance	4,211	

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

Receipts and Disbursements in year 2022-23



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

In addition to the expenditure approved for the year by the Jharkhand Legislature, Government of India transfers substantial funds directly to State Implementing Agencies / Non-Government Organization (NGOs) in the State for various schemes and programmes. Such transfers (amounting to ₹ 3,699 crore in this year) are not reflected in the accounts of the State Government, but have been shown at Appendix VI of Volume II of the Finance Accounts.

1.3.2 Appropriation Accounts

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

1.3.3 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Jharkhand against the budget approved by the Legislature, showed a net saving of ₹ 24,650 crore (21 *per cent* of estimates) and underestimation of ₹ 326 crore (32 *per cent* of estimates) on reduction of expenditure.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances (WMA) are taken from the Reserve Bank of India (RBI) to make good the deficiency in the minimum cash balance which the State Government is required to maintain with the RBI. During 2022-23, the Government of Jharkhand has not taken ordinary/special Ways and Means Advance.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India (RBI) while the limit of minimum cash balances falls below i.e. ₹ 0.45 crore, even after taking Ways and Means Advances which is required to be maintained with the RBI. During the year 2022-23 there was no overdraft of the state.

1.4.3 Fund flow statement

The State had a Revenue Surplus of ₹ 13,564 crore and a Fiscal Deficit of ₹ 4,617 crore as on 31 March 2023. The Fiscal deficit was met from net of Public debt (₹ 2,413 crore). Around 37 *per cent* of the Revenue Receipts (₹ 80,246 crore) of the State Government was spent on Committed Expenditure like Salaries (₹ 14,903 crore), Interest Payments (₹ 6,738 crore) and Pensions (₹ 7,803 crore).

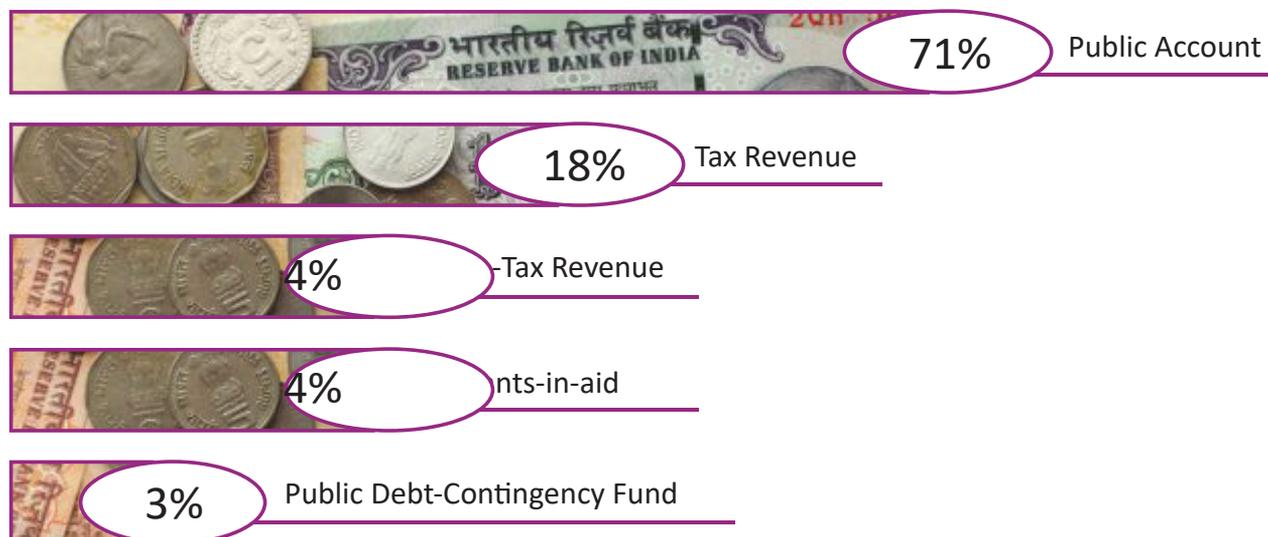
Sources and Application of Funds

(₹ in crore)

	PARTICULAR	AMOUNT	
SOURCES	Opening Cash Balance as on 01.04.2022	149	
	Revenue Receipts	80,245	
	Miscellaneous Capital Receipts	0	
	Recovery of Loans & Advances	46	
	Public Debt	9,142	
	Small Savings Provident Fund etc.	1,399	
	Reserves Fund & Sinking Funds	862	
	Deposits Received	20,455	
	Civil Advances Repaid	816	
	Suspense Account	1,82,584	
	Remittances	9,397	
	TOTAL	3,05,095	
	APPLICATION	Revenue Expenditure	66,682
		Capital Expenditure	14,016
Loans Given		4,211	
Repayment of Public Debt		6,729	
Small Savings Provident Fund etc.		1,382	
Reserves Fund & Sinking Funds		1,670	
Deposits Repaid		17,109	
Civil Advances Given		814	
Suspense Account		1,82,958	
Remittances		9,433	
Closing Cash Balance as on 31.03.2023		91	
TOTAL		3,05,095	

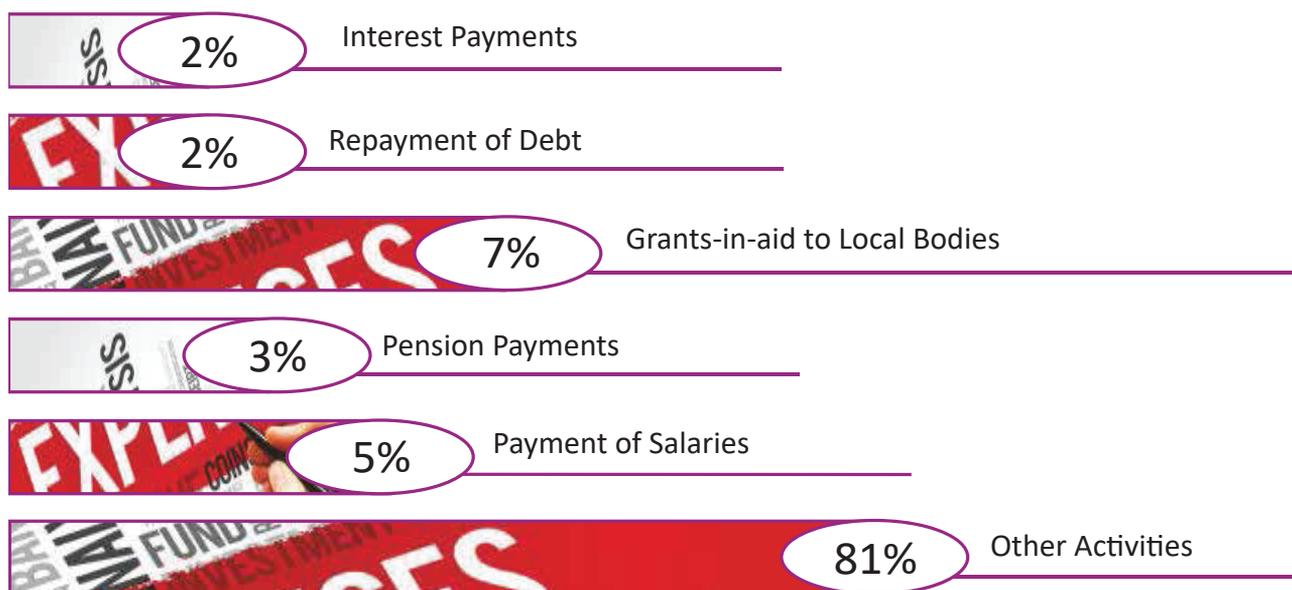
1.4.4 Where the Rupee came from

Actual Receipts



1.4.5 Where the Rupee went

Actual Expenditure



1.5 Financial highlights of year 2022-23

(₹ in crore)

Sl. No.		Budget Estimate 2021-22	Actuals 2021-22	Percentage of Actuals to B.E	Percentage of Actuals to GSDP(#)
1.	Tax Revenue ^(@)	51,857	56,522	109	15
2.	Non-Tax Revenue	13,763	12,830	93	3
3.	Grants-in-aid and Contributions	17,406	10,894	63	3
4.	Revenue Receipts (1+2+3)	83,026	80,246	97	21
5.	Miscellaneous Capital Receipt	--	0	--	0
6.	Recovery of Loans and Advances	76	46	61	0
7.	Borrowings and other Liabilities ^(A)	18,000	4,617	26	1
8.	Capital Receipts (5+6+7)	18,076	4,663	26	1
9.	Total Receipts (4+8)	1,01,102	84,909	84	22
10.	Establishment Expenditure ^(*)	37,032	34,483	93	9
11.	EST. Exp. on Revenue Account	37,032	34,329	93	9
12.	EST. Exp. on interest payments out of 10	6,662	6,738	101	2
13.	EST. Exp. on Capital Account	0	153	--	0
14.	Scheme Expenditure ^(*)	55,847	50,426	90	13
15.	Scheme Expenditure on Revenue Account	39,241	32,353	82	8
16.	Scheme Expenditure on Capital Account	16,606	18,074	109	5
17.	Total Expenditure (10+14)	92,879	84,909	91	22
18.	Revenue Expenditure (11+15)	76,273	66,682	87	17
19.	Capital Expenditure (13+16) ^(§)	16,606	18,227	110	5
20.	Revenue Surplus (4-18)	6,753	13,564	201	4
21.	Fiscal Deficit (4+5+6-17)	9,777	4,617	47	1

^(@) Includes State's share of Union Taxes of ₹ 27,007 crore and ₹ 31,404 crore respectively in BE and Actuals.

^(#) GSDP figure of ₹ 3,81,125 crore for the year 2022-23 adopted as per figure of Ministry of Statistics and Programme Implementation.

^(§) Expenditure on Capital Account includes Capital Expenditure (₹ 14,016 crore) and Loans and Advances disbursed (₹ 4,211 crore).

^(*) Under the Capital Section, expenditure includes ₹ 153 crore under Establishment and ₹ 4,058 crore under State Scheme which pertains to Loans and Advances.

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

During the year 2022-23 revenue surplus of ₹ 13,564 crore (₹ 6,944 crore surplus in 2021-22) and fiscal deficit of ₹ 4,617 crore (₹ 2,604 crore deficit in 2022-23) represent 4 per cent and 2 per cent of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 5 per cent of total expenditure.

What do the Deficits and Surpluses indicate

DEFICIT

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

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

REVENUE DEFICIT/ SURPLUS

FISCAL DEFICIT/ SURPLUS

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

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

The Government of Jharkhand has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2007. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2022-23 against fiscal targets laid down in the Act and rules framed there under, were as follows: -

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Surplus	13,564	§	Achieved during the year
2	Fiscal Deficit	4,617	3 per cent or less	1.21 (achieved)
3	Debt and other obligation	1,18,448		
4	Outstanding Guarantees	4,998		

* Source: GSDP figures (₹ 3,81,125 crore) is taken from Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand for 2022-23.

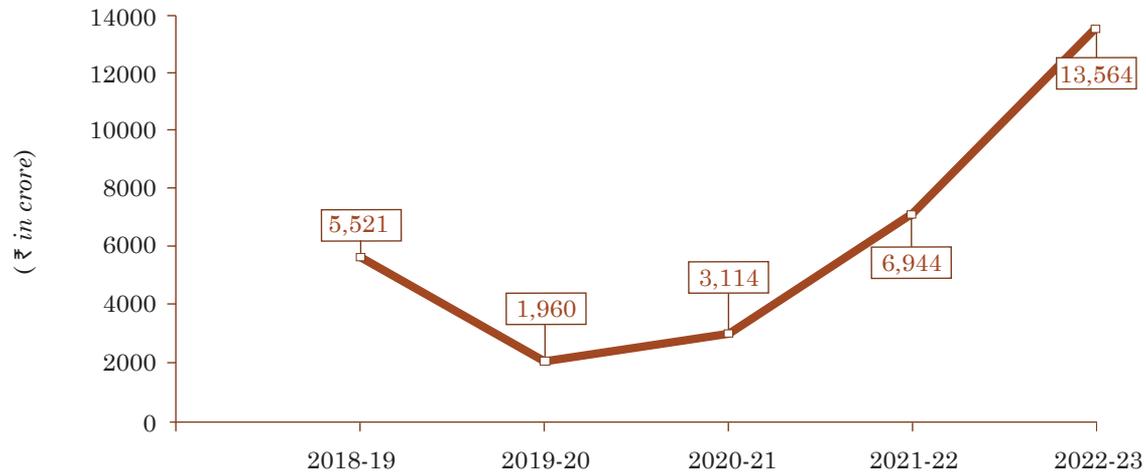
§ Reducing the Revenue Deficit to zero w.e.f. 2011-12.

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

The State Government had Revenue Surplus of ₹ 6,944 crore in 2021-22 and Revenue Surplus of ₹ 13,564 crore during 2022-23. There is however, a difference of opinion between the State Government and Government of India on the calculation of the percentage of Fiscal Deficit to Gross Domestic Product (GDP). However, according to the State Government estimation, the ratio of Fiscal Deficit to GSDP ranged between 4.67 per cent and 0.71 per cent during 2018-23.

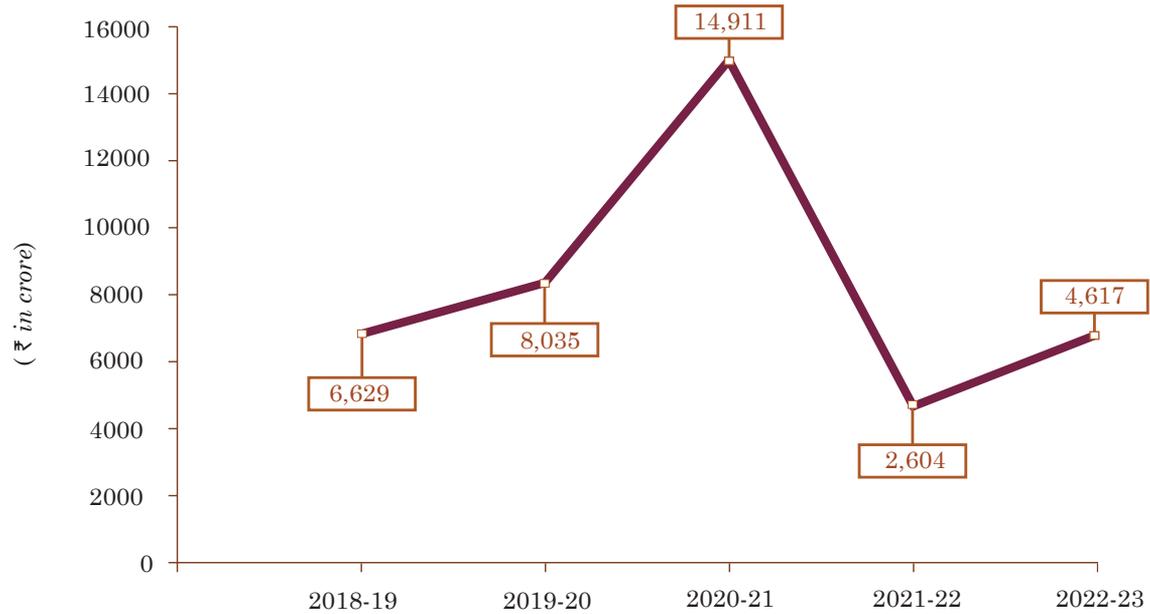
1.6.1 Trend of Revenue Deficit / Surplus

Trend of Revenue Deficit/Surplus



1.6.2 Trend of Fiscal Deficit

Trends of Fiscal Deficit

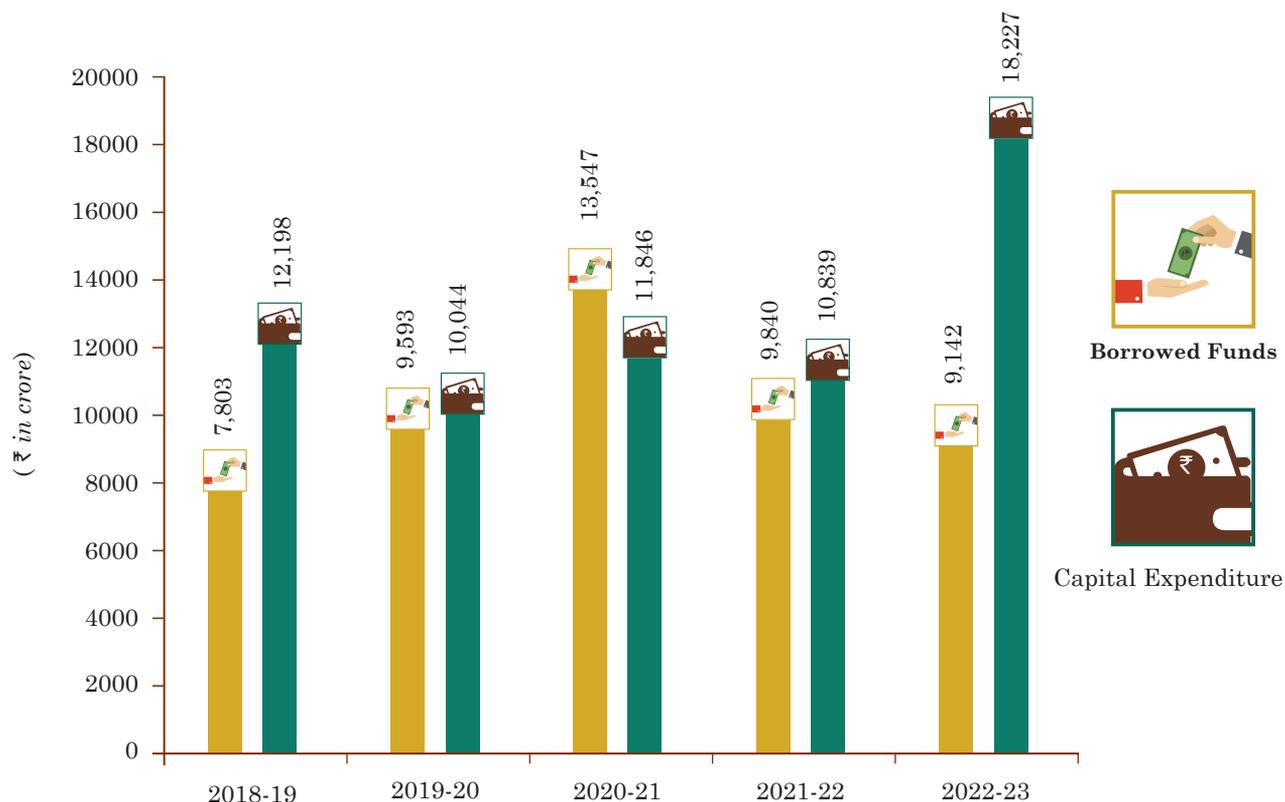


1.6.3 Proportion of Borrowed funds spent on Capital expenditure

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
2018-19	7,803	12,198
2019-20	9,593	10,044
2020-21	13,547	11,846
2021-22	9,840	10,839
2022-23	9,142	18,227

Borrowed funds and Capital Expenditure



The governments usually run on fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus it is desirable to fully utilise borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent 199 per cent of the borrowings of the current year (₹ 9,142 crore) on capital expenditure (₹ 18,227 crore).

Chapter II Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2022-23 was ₹ 84,909 crore.

2.2 Revenue Receipts

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

TAX REVENUE

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

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

NON-TAX REVENUE

GRANTS -IN-AID

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

Revenue Receipts



Tax Revenue



Non-Tax Revenue



Grants-in-aid and Contributions

2.2.1 Revenue Receipts Components (2022-23)

Components		Actuals	Per cent to Revenue Receipt
A.	Tax Revenue	56,522	70
	Goods & Service Tax	20,248	25
	Taxes on Income & Expenditure	20,853	26
	Taxes on Property & Capital Transactions	2,665	3
	Taxes on Commodities & Services Other than Goods and Services Tax	12,756	16
B.	Non-Tax Revenue	12,830	16
	Interest Receipts, Dividends and Profits	282	0
	General Services	1,305	2
	Social Services	364	0
	Economic Services	10,879	14
C.	Grants-in-aid & Contribution	10,894	14
Total – Revenue Receipts		80,246	100

2.2.2 Trend of Revenue Receipts

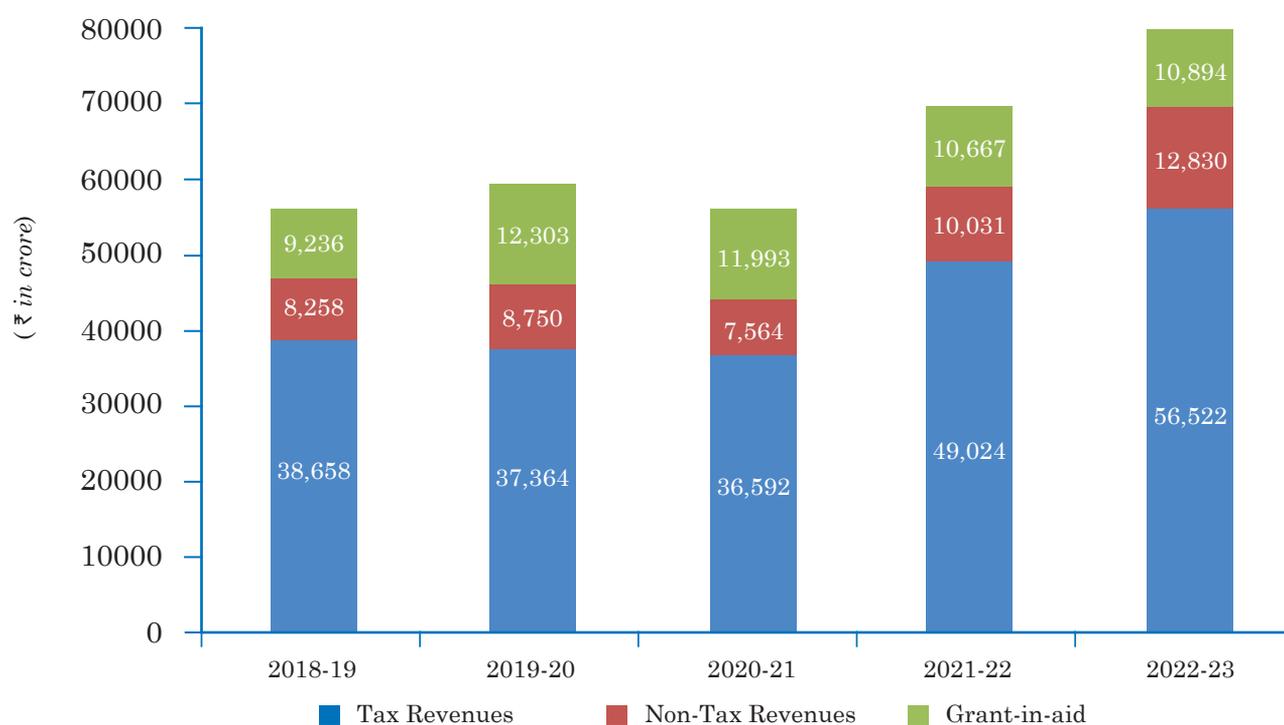
	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenue	38,658 (13)	37,364 (11)	36,592 (12)	49,024 (13)	56,522 (15)
Non-Tax Revenue	8,258 (3)	8,750 (3)	7,564 (2)	10,031 (3)	12,830 (3)
Grants-in-aid	9,236 (3)	12,303 (4)	11,993 (4)	10,667 (3)	10,894 (3)
Total Revenue Receipts	56,152 (20)	58,417 (17)	56,149 (18)	69,722 (19)	80,246 (21)
GSDP	2,86,598	3,43,126	3,18,117	3,63,085	3,81,125*

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

* GSDP figure of ₹ 3,81,125 crore adopted as the figure was provided from Ministry of Statistics and Programme Implementation.

During 2022-23, increase in revenue collection was 15 per cent in respect of 2021-22, while GSDP increased by 5 per cent between 2021-22 and 2022-23. Tax Revenues increased by 15 per cent and Non-tax Revenue was increased by 28 per cent. Significant collection was made under Corporation Tax (₹ 10,529 crore), Non-ferrous Mining and Metallurgical Industries (₹ 10,036 crore), Taxes on Sales, Trade etc (₹ 6,270 crore), Taxes on Income other than Corporation Tax (₹ 10,279 crore), State Goods and Service Tax (₹ 11,374 crore), Union Excise Duty (₹ 2,057 crore), and State Excise (₹ 387 crore) showed a high trend.

Trend of components of Revenue Receipts



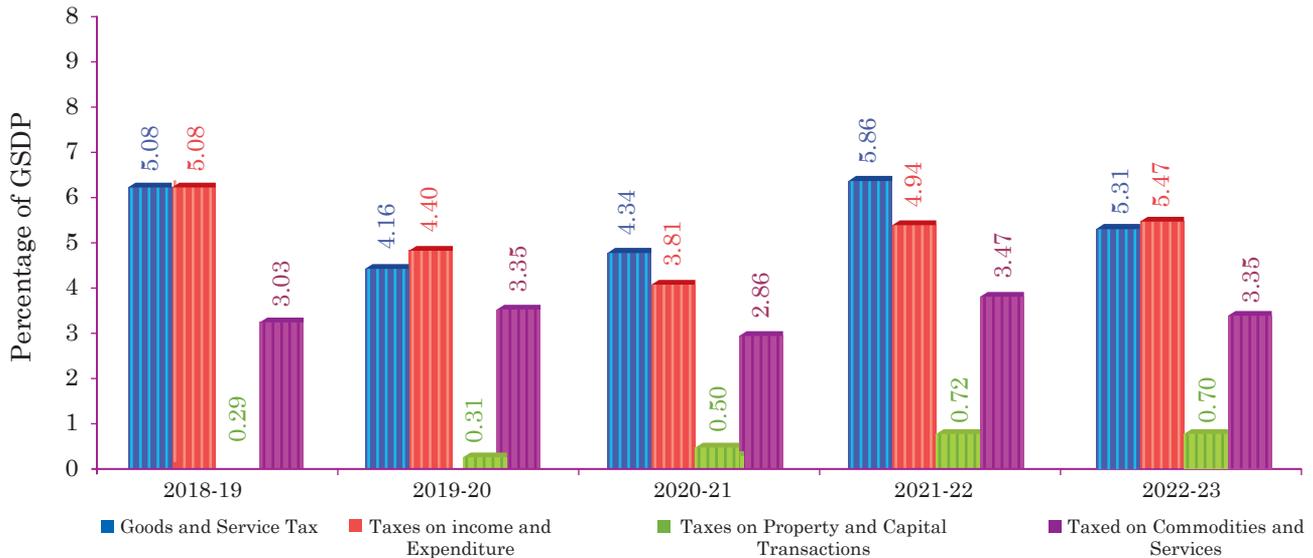
2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2018-19	2019-20	2020-21	2021-22	2022-23
Goods and Service Tax	14,572	14,261	13,794	17,925	20,248
Taxes on Income and Expenditure	14,558	12,607	12,111	15,878	20,853
Taxes on Property and Capital Transactions	843	899	1,581	2,610	2,665
Taxes on Commodities and Services	8,685	9,597	9,106	12,611	12,756
Total Tax Revenues	38,658	37,364	36,592	49,024	56,522

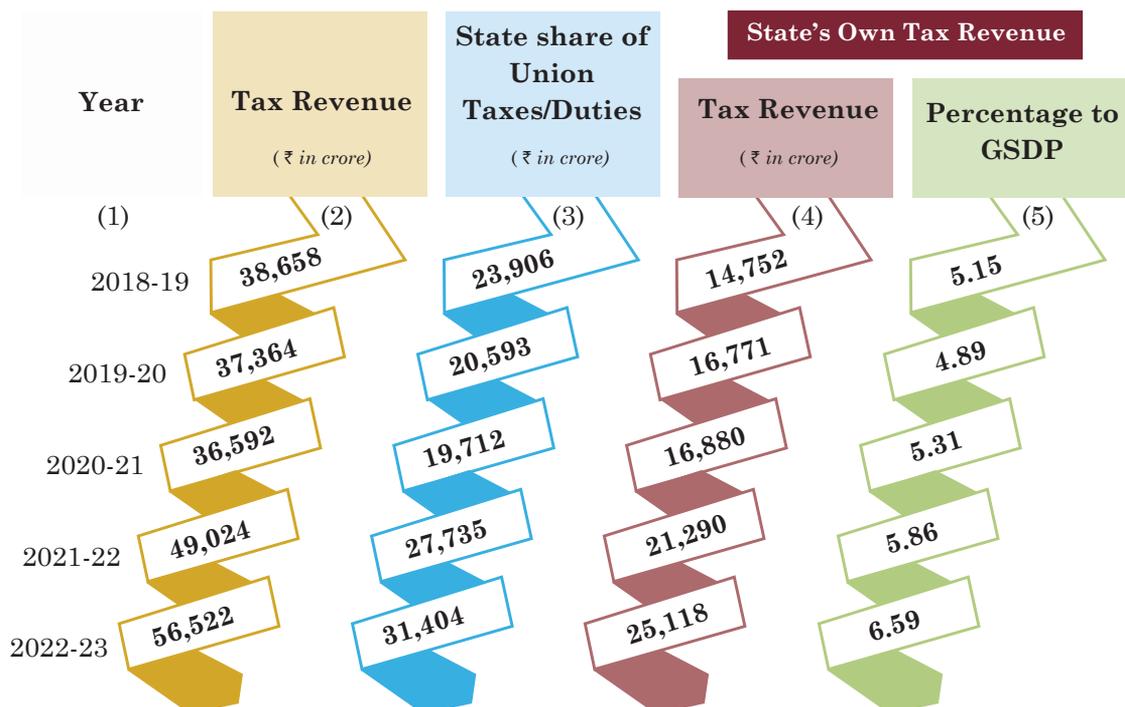
The increase in total tax revenue during 2022-23 was mainly attributable to allocation of State share from Government of India and higher collection under Taxes on income other than Corporation Tax (₹ 10,279 crore), Non-ferrous Mining and Metallurgical Industries (₹ 10,036 crore), Central Goods and Service Tax (₹ 8,874 crore), State Goods and Service Tax (₹ 11,374 crore) and Corporation Tax (₹ 10,529 crore).

Trend of Major Taxes in Proportion to GSDP



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

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



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

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
State's own Tax collection	14,752	16,771	16,880	21,290	25,118
Devolution of Union Taxes	23,906	20,593	19,712	27,735	31,404
Total Tax Revenue	38,658	37,364	36,592	49,025	56,522
Percentage of State's own tax to total tax revenue	38	45	46	46	44

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2018-19. The share of tax revenue increased by 6 per cent as compared to 2018-19.

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

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Taxes on Sales, Trade etc.	3,475	3,996	4,301	5,213	6,270
State Goods and Service Tax	8,201	8,418	7,931	9,557	11,374
State Excise	1,083	2,009	1,821	1,807	2,057
Taxes on Vehicles	864	1,129	976	1,263	1,574
Stamp and Registration fees	451	560	708	987	1,108
Taxes and Duties on electricity	209	236	195	792	1,132
Land Revenue	389	338	873	1,621	1,557
Taxes on Goods and Passengers	0.00	0.00	0.00	0.00	0.00
Other Taxes	80	85	75	49	46
Total State's own Taxes	14,752	16,771	16,880	21,289	25,118

2.4 Efficiency of Tax Collection

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
1. Taxes on Sales, Trade etc.					
Revenue Collection	3,475	3,996	4,301	5,213	6,270
Expenditure on Collection	83	80	83	71	117
Efficiency of tax collection (in <i>per cent</i>)	2.38	2.00	1.93	1.36	1.87
2. State Excise					
Revenue Collection	1,083	2,009	1,821	1,807	2,057
Expenditure on Collection	22	31	29	27	72
Efficiency of tax collection (in <i>per cent</i>)	2.03	1.54	1.59	1.49	3.50
3. Taxes on Vehicles, Goods and Passengers					
Revenue Collection	864	1,129	976	1,263	1574
Expenditure on Collection	8	7	18	8	20
Efficiency of tax collection (in <i>per cent</i>)	0.93	0.62	1.84	1	1.27
4. Stamp and Registration Fee					
Revenue Collection	451	560	708	987	1108
Expenditure on Collection	22	25	16	16	20
Efficiency of tax collection (in <i>per cent</i>)	4.88	4.46	2.26	1.62	1.81

The expenditure on collection of State Excise was very high as compared to other taxes.

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

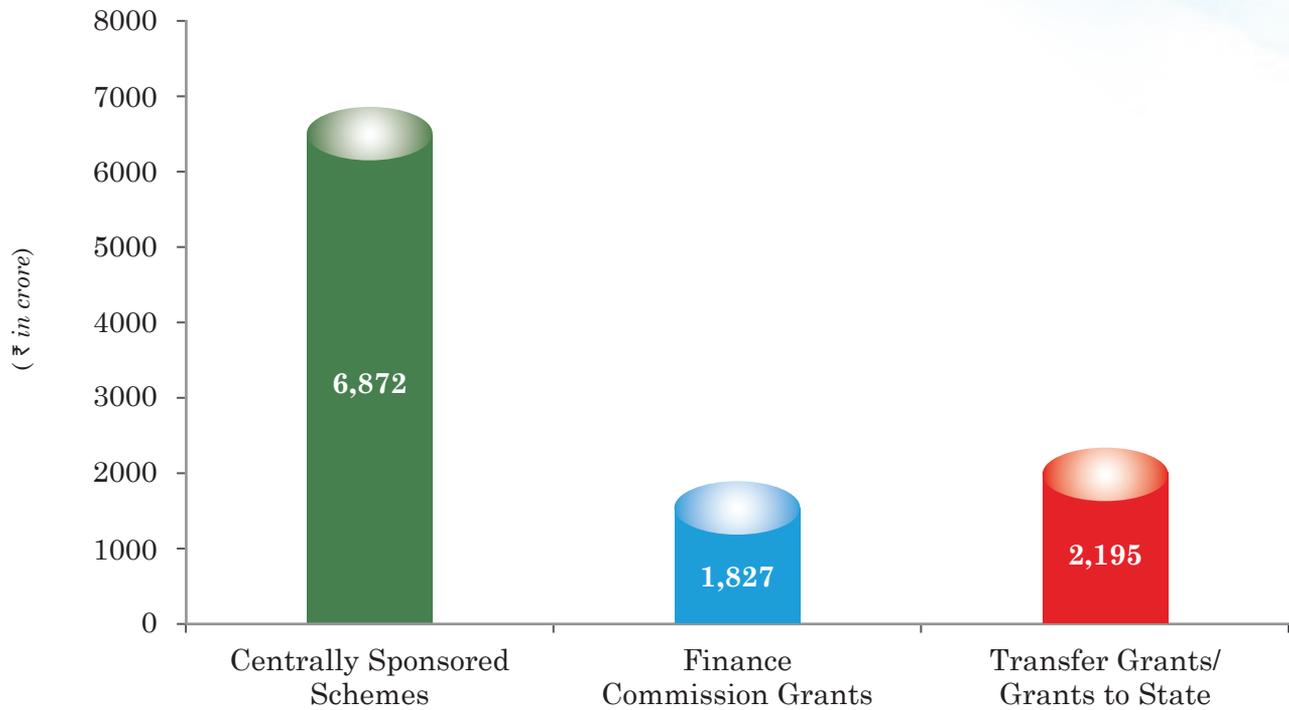
(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Corporation Tax	8,313	7,021	5,944	7,139	10,529
Taxes on Income other than Corporation Tax	6,122	5,502	6,093	8,693	10,279
Taxes on Wealth	3.05	0.32	0.00	2	0.00
Customs	1,694	1,305	1,051	2,060	1,234
Union Excise Duties	1,126	908	663	1,089	387
Service Tax	220	0.00	84	356	49
Integrated Goods and Service Tax	471	0.00	0.00	0.00	0.00
Central Goods and Service Tax	5,900	5,844	5,863	8,367	8,874
Other Taxes and Duties on Commodities and Services	12.34	13.04	14	29	52
State Share of Union Taxes	23,906	20,593	19,712	27,735	31,404
Total Tax Revenue	38,658	37,364	36,592	49,024	56,522
Percentage of Union Taxes to Total Tax Revenue	62	55	54	57	56

2.6 Grants-in-aid

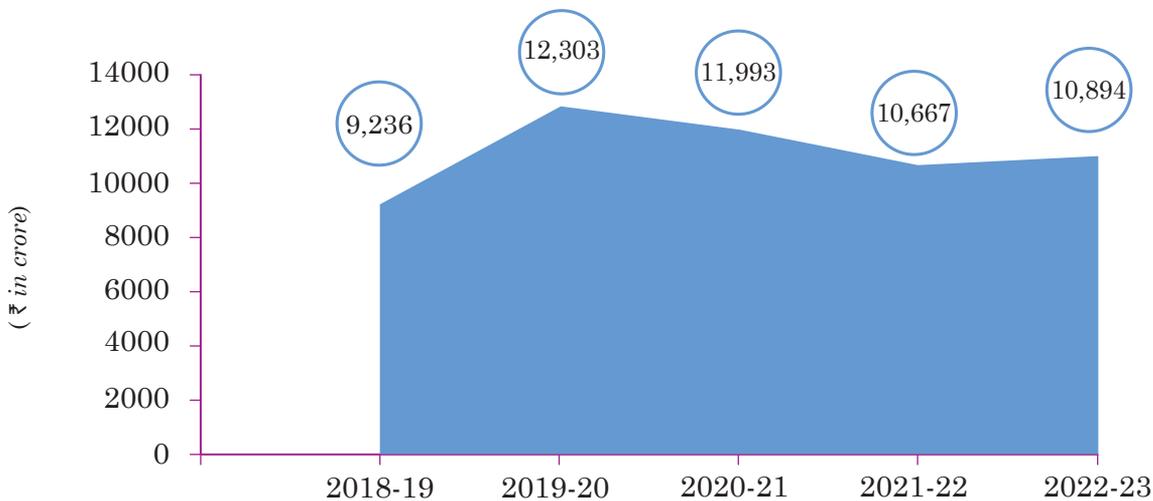
Grants-in-aid represent assistance from the Government of India and comprise, grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the planning commission and Non-Plan Grants recommended by the Finance Commission. Total Receipts during 2022-23 under Grants-in-aid were ₹ 10,894 crore as shown below:

Grants-in-aid



Release of Grants to the State Government from Government of India under Non-Plan has been dispensed with from 2017-18. The share of Grants for Schemes (Centrally Sponsored Schemes, Finance Commission Grants & other transfer/Grants to States), increased by 8 *per cent* in 2019-20, increased by 5 *per cent* in 2020-21, decreased by 7 *per cent* in 2021-22 and decreased by 5 *per cent* in 2022-23 as compared to Grants-in-aid received during 2017-18. As against a Budget Estimate of ₹ 17,406 crore of Grants-in-aid, the State Government has actually received ₹ 10,894 crore of Grants-in-aid (62.59 *per cent* of Budget Estimate).

Trend of Grants-in-aid

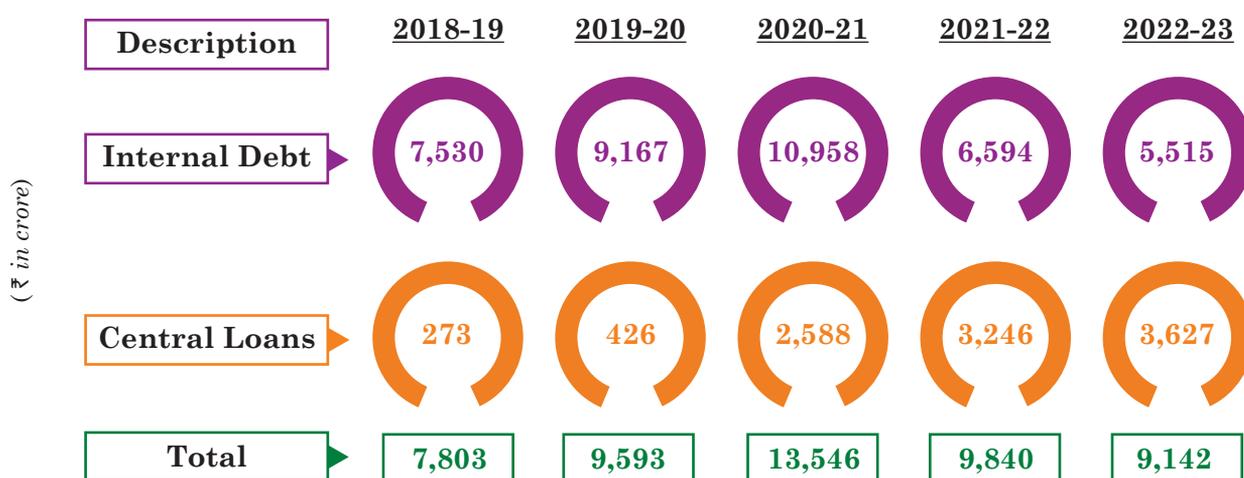


2.7 Public Debt

Trend of position of Public Debt over the past five years

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Internal Debt	7,530	9,167	10,958	6,594	5,515
Central Loans	273	426	2,588	3,246	3,627
Total	7,803	9,593	13,546	9,840	9,142



During the year 2022-23, four loans totalling ₹ 4,000 crore were raised from the open market at interest rates varying from 7.58 per cent to 7.86 per cent and the same are redeemable during the period between 2030-37. In addition, the State Government raised loan of ₹1,515 crore from the financial institutions. Thus the total Internal Debt raised by the Government during the year 2022-23 aggregated to ₹5,515 crore. The Government also received ₹3,627 crore from Government of India as loans and advances.

Chapter III Expenditure

3.1 Introduction

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

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

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

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

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

3.2 Revenue Expenditure

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

(₹ in crore)

Year	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates	62,745	65,803	73,316	75,755	76,273
Actuals	50,631	56,457	59,264	62,778	66,682
Gap (-) Saving/ (+) Excess	(-)12,114	(-)9,346	(-)14,052	(-)12,977	(-)9,591
Percentage of variation of Actuals against BE	(-)19	(-)14	(-)19	(-)17	(-)13

Around 50 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹14,903 crore), Interest payment (₹ 6,738 crore), Pensions (₹7,803 crore) and Subsidies (₹ 4,087 crore) which is the committed liability of the State Government.

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

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total Revenue Expenditure	50,631	56,457	59,264	62,778	66,682
Committed Revenue Expenditure #	25,073	28,420	28,680	33,732	33,531
Percentage of committed Revenue Expenditure to total Revenue Expenditure	50	50	48	54	50
Uncommitted Revenue Expenditure	25,558	28,037	30,584	29,046	33,151

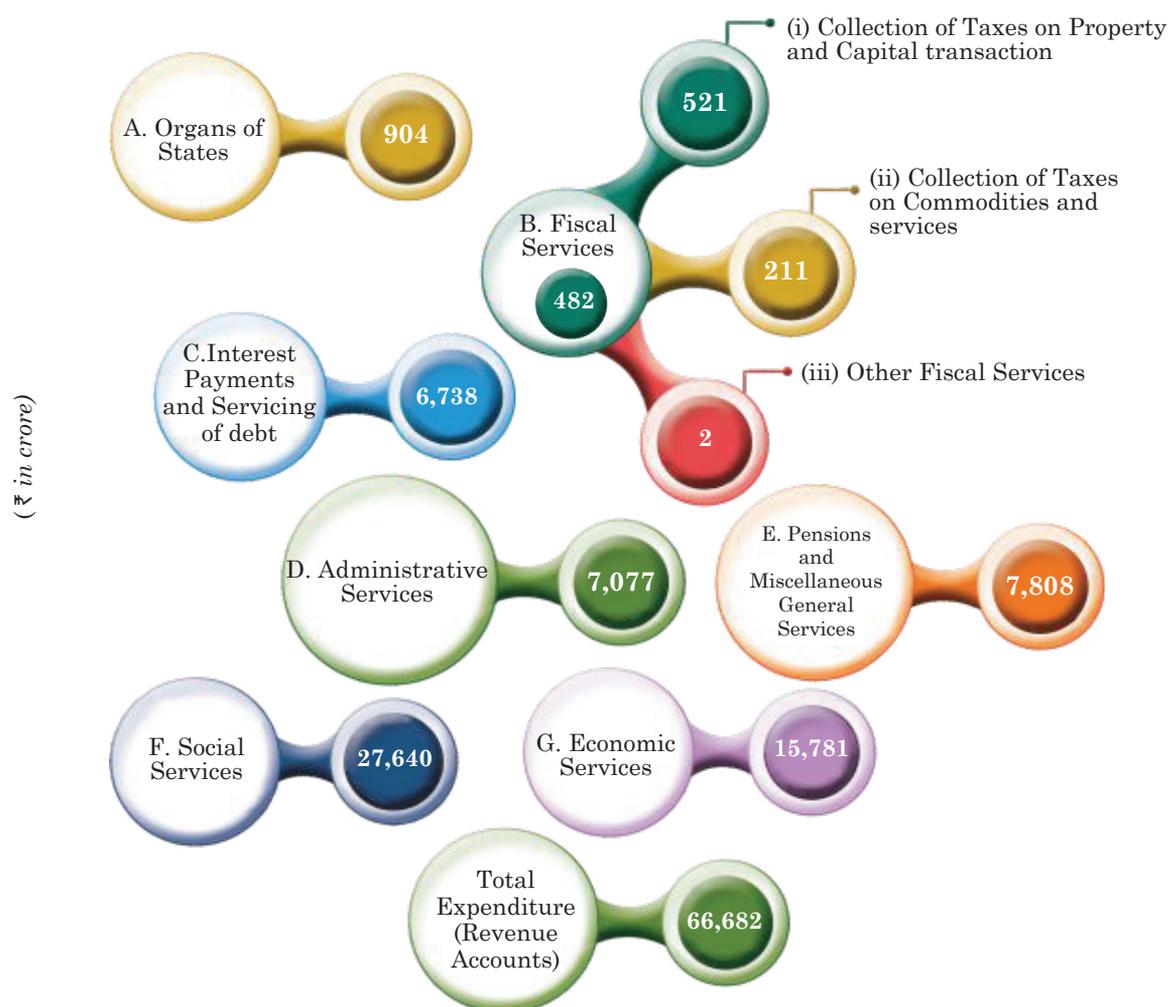
Committed revenue expenditure includes expenditure on Salaries, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased during the year 2022-23. The total revenue expenditure increased by 32 per cent from ₹ 50,631 crore in 2018-19 to ₹ 66,682 crore in 2022-23 and committed revenue expenditure increased by 34 per cent over the same period.

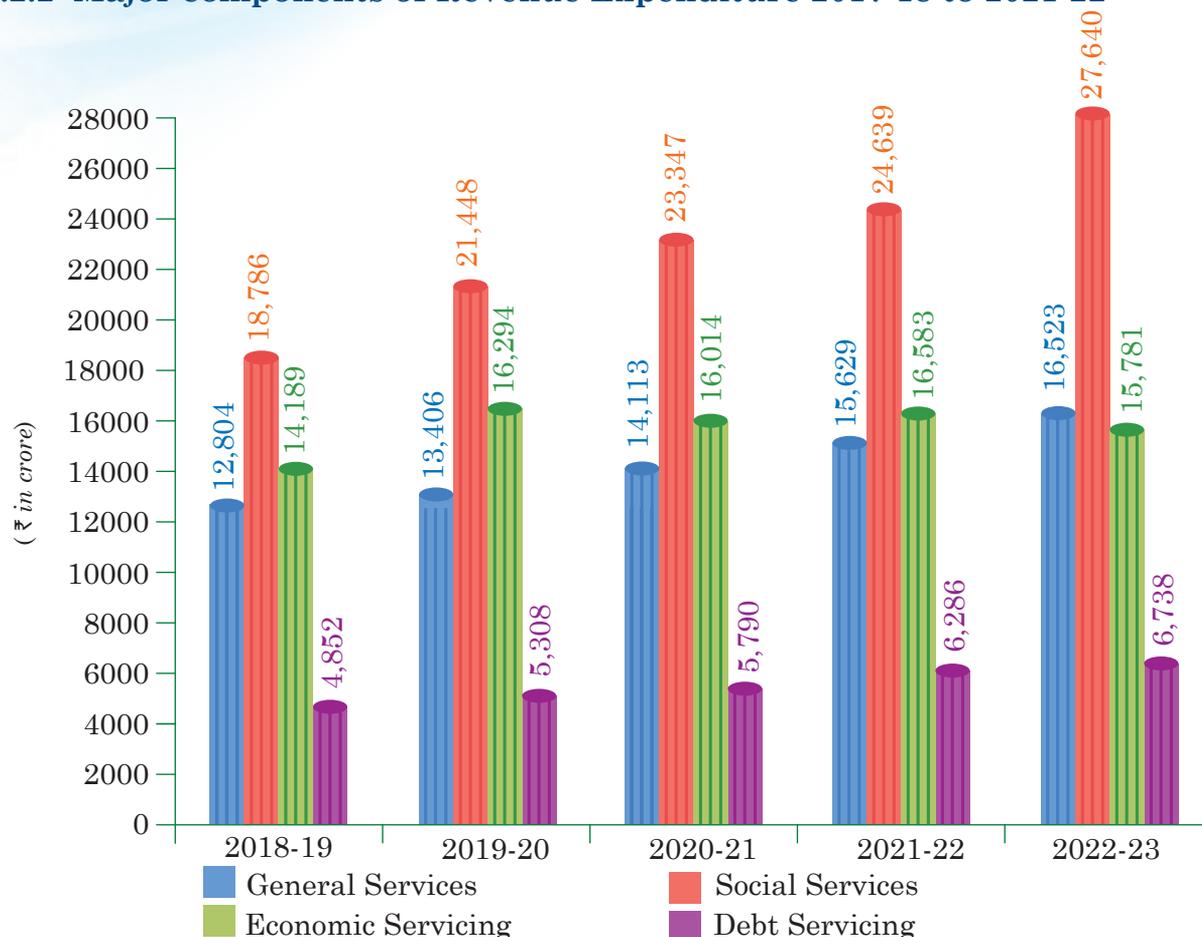
3.2.1 Sectoral distribution of Revenue Expenditure (2022-23)

(₹ in crore)

Components	Amount	Percentage
A. Organs of State	904	1.36
B. Fiscal Services		
(i) Collection of Taxes on Property and Capital Transaction	521	0.78
(ii) Collection of Taxes on Commodities and Services	211	0.32
(iii) Other Fiscal Services	2	0.00
C. Interest Payments and Servicing of debt	6,738	10.10
D. Administrative Services	7,077	10.61
E. Pensions and Miscellaneous General Services	7,808	11.71
F. Social Services	27,640	41.45
G. Economic Services	15,781	23.67
H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)
Total Expenditure (Revenue Account)	66,682	100.00



3.2.2 Major components of Revenue Expenditure 2017-18 to 2021-22



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2022-23 amounting for ₹ 18,226 crore (5 per cent of GSDP) were more than Budget Estimates by ₹ 1,620 crore (excess disbursement of ₹ 153 crore under establishment expenditure and excess expenditure of ₹ 1,467 crore under scheme expenditure). The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2018-19 onwards. This can be seen from the table below:

S.No.	Year	2018-19	2019-20	2020-21	2021-22	2022-23
1	Budget (B.E.)	12,306	13,876	8,653	9,661	16,606
2	Actual Expenditure (#)	12,198	10,044	11,846	10,839	18,226
3	Percentage of Actual Exp. to B.E.	99	72	137	112	110
4	Yearly growth in Capital Expenditure	(-12)	(-18)	18	(-8)	68
5	GSDP	2,86,598	3,43,126	3,18,117	3,63,085	3,81,125
6	Yearly growth in GSDP	12	20	(-7)	(+14)	(+5)

(#) Include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2022-23, the Government spent ₹ 624 crore under Medical and Public Health, ₹ 848 crore on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes, ₹ 2,220 crore under Other Rural Development Program and ₹ 3,353 crore on Roads and Bridges.

3.3.2 Sectoral distribution of Capital and Revenue Expenditure

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

(₹ in crore)

Sector		2018-19	2019-20	2020-21	2021-22	2022-23
General Services	Capital	791	1,239	771	734	873
	Revenue	17,656	18,714	19,903	21,555	23,261
Social Services	Capital	1,615	1,430	1,491	1,595	5,221
	Revenue	18,786	21,448	23,347	24,640	27,640
Economic Services	Capital	8,305	7,209	6,203	7,047	7,922
	Revenue	14,189	16,294	16,014	16,583	15,781
Grants- in- aid	Capital	--	--	--	3	2,140
	Revenue	17,976	19,191	20,078	19,627	20,054

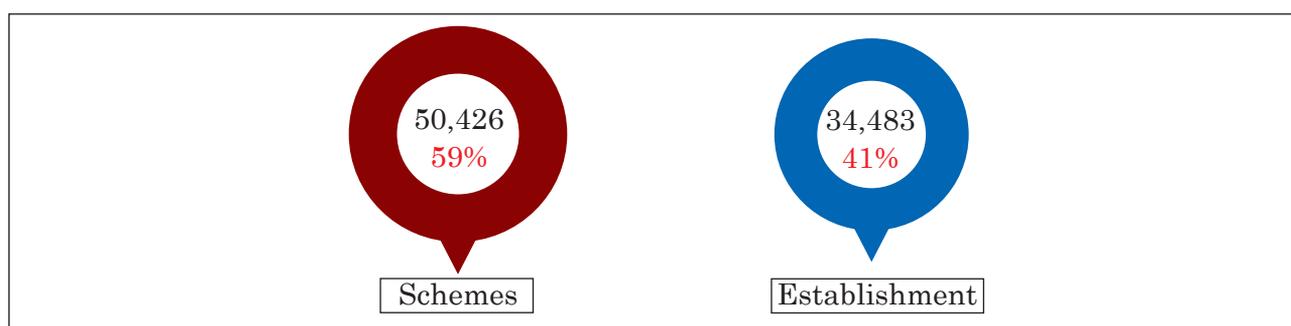
3.4 Compliance with Accounting Standards

- (i) **Guarantees given by Governments (IGAS-1):** 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.
- (ii) **Accounting Classification of Grants-in-aid (IGAS-2):** During the year 2022-23 State Government has given ₹ 2,140.01 crore Grants-in-aid from Capital Outlay.
- (iii) **Loans and Advances made by the Governments (IGAS-3):** 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. Moreover, the standard format disclosing the information on IGAS-1, 2 & 3 as prescribed by headquarters office have been adopted in the relevant statements of the Finance Accounts, Vol-I & Vol-II.

Chapter IV

State Scheme (Including CASC and CSS) & Establishment Expenditure

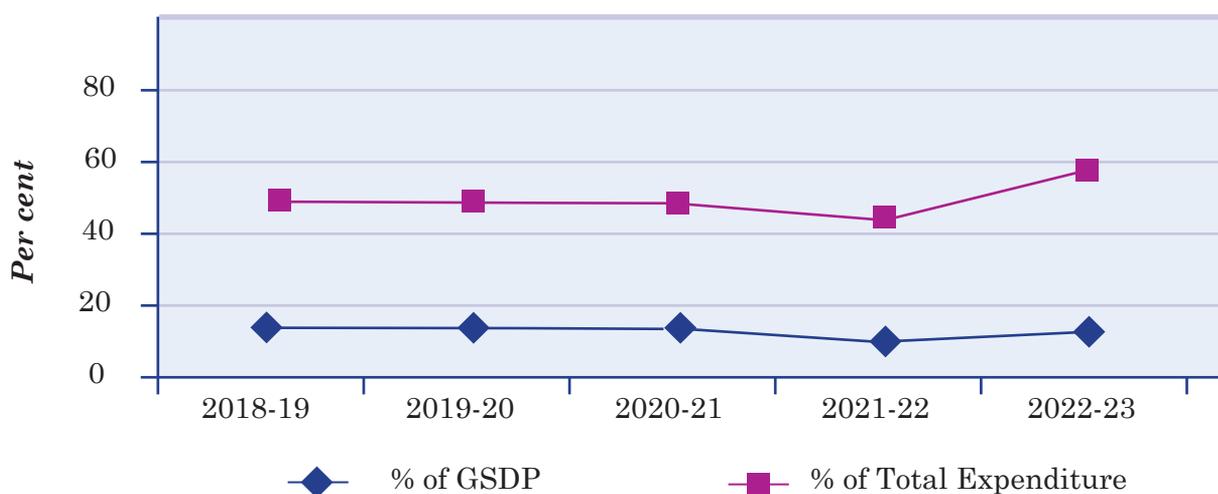
4.1 Distribution of Expenditure (2022-23)



4.2 Scheme Expenditure

Scheme expenditure (both revenue and capital) during 2022-23 was ₹ 50,426 crore constituting 59 per cent of total expenditure of ₹ 84,909 crore. This comprised ₹ 36,909 crore under state plan, ₹ 9,459 crore under centrally sponsored/ central plans scheme and ₹ 4,058 crore on Loans and Advances.

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



Scheme expenditure under the revenue sector increased by 01 *per cent* from ₹ 32,160 crore in 2021-22 to ₹ 32,353 crore in 2022-23. In capital sector it witnessed increase of 68 *per cent* from ₹ 10,789 crore in 2021-22 to ₹ 18,073 crore in 2022-23. The share of Central Assistance Schemes (Central)/ Central Sector Scheme (Revenue : ₹ 8,963 crore and Capital : ₹ 496 crore) in Scheme expenditure increased from ₹ 8,184 crore in 2021-22 to ₹ 8,963 crore in 2022-23.

4.2.1 Scheme Expenditure under Capital Account

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Total Capital Expenditure	12,198	10,044	11,845	10,839	18,226
Total Capital Expenditure (Scheme)	12,083	9,945	11,749	10,789	18,073
Percentage of Capital Expenditure (Scheme) to Total Capital Expenditure	99	99	99	99	99

4.2.2 Scheme expenditure on Loans and Advances

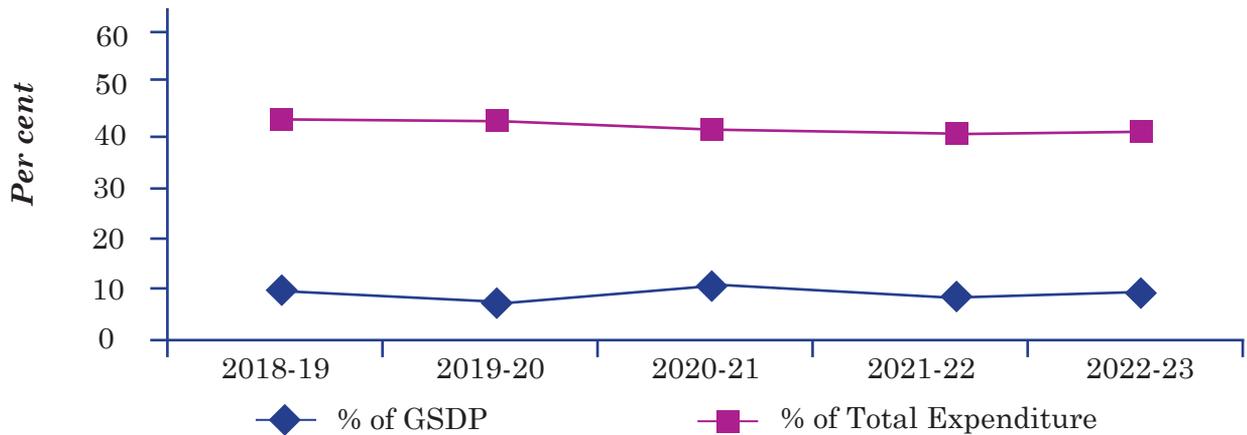
Significant disbursements of Loans and Advances were as under:

Major Heads	Amount (₹ in crore)	Purpose
6801 Loans for Power Projects	4,058	Loans given to various Power Projects
Total	4,058	

4.3 Establishment Expenditure

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

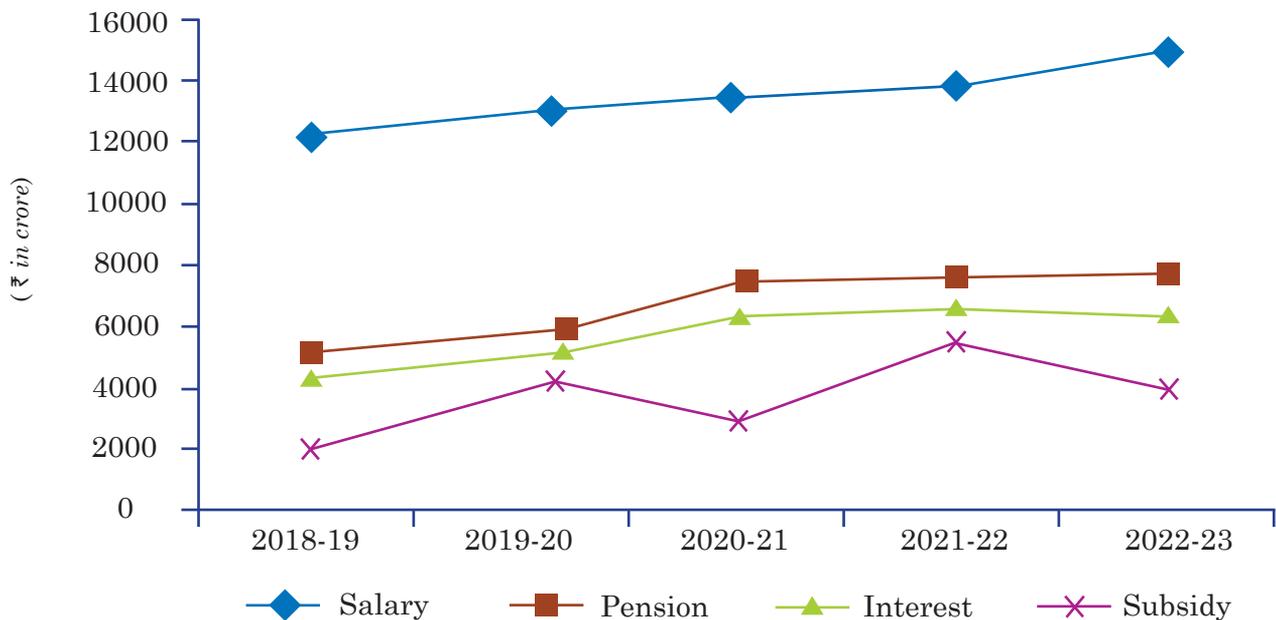
Establishment Expenditure (both revenue and capital) during 2022-23 representing was ₹ 34,483 crore constituting 41 per cent of total expenditure of ₹ 84,909 crore. This comprised ₹ 34,330 crore under Revenue and ₹ 153 crore under Capital.



4.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed increase in 2022-23 over the previous year, mainly on account of revision of pay and pension.

Trend of Committed Expenditure



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

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Committed Expenditure	25,073	28,420	28,680	33,732	33,530
Revenue Expenditure	50,631	56,457	59,264	62,778	66,682
Revenue Receipt	56,152	58,417	56,150	69,722	80,246
Percentage of Committed Expenditure to Revenue Receipts	45	49	51	48	42
Percentage of Committed Expenditure to Revenue Expenditure	50	50	48	54	50

The committed expenditure increased by 34 *per cent* from 2018-19 to 2022-23 while Revenue Expenditure registered the growth of 32 *per cent* during the same period, leaving the Government with lesser flexibility in developmental spending.

Chapter V

Appropriation Accounts

5.1 Summary of Appropriation Accounts for 2022-23

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Surrender (way of re-appropriation)	Total Budget	Actual Expenditure (Net)	Savings(-) Excess(+)
1.	Revenue						
	Voted	68,885	10,985	0	79,870	59,773	(-)20,097
	Charged	7,388	36	0	7,424	6,908	(-)516
2.	Capital						
	Voted	16,606	2,473	0	19,079	14,016	(-) 5,063
3.	Public Debt						
	Charged	6,714	0	0	6,714	6,729	(+)15
4.	Loans and Advances						
	Voted	1,508	3,022	0	4,530	4,211	(-) 319
	Total						
	Voted	86,999	16,480	0	1,03,479	78,000	(-) 25,479
	Charged	14,102	36	0	14,138	13,637	(-) 501

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Saving (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loan & Advances	
2018-19	(-) 16,639	(-) 3,140	(-) 445	(-) 158	(-) 20,382
2019-20	(-) 17,109	(-) 4,799	(-) 23	(-) 1,740	(-) 23,671
2020-21	(-) 19,409	(-) 2,037	(-) 12	(-) 362	(-) 21,820
2021-22	(-) 19,225	(-) 2,197	(-) 113	(-) 981	(-) 22,516
2022-23	(-) 20,613	(-) 5,063	(+) 15	(-) 319	(-) 25,980

5.3 Significant Savings

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

Some grants with persistent and significant savings are given below:

Grant	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
<i>(in per cent)</i>						
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	48	39	65	22	53
20	Health, Medical Education and Family Welfare Department	22	32	20	25	23
29	Mines and Geology Department	50	32	47	2	41
43	Higher and Technical Education Department (Science and Technology Division)	21	22	57	61	35

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

During 2022-23, Supplementary Grants/Appropriations of ₹ 16,517 crore (19 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocations are given below:

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	Revenue	2,653	444	1,199
18	Food, Public Distribution and Consumer Affairs Department	Revenue	2,490	237	1,448

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
39	Home, Jail and Disaster Management Department(Disaster Management Division)	Revenue	1,509	262	855
42	Rural Development Department (Rural Development Division)	Revenue	7,469	293	4,361
48	Urban Development and Housing Department (Urban Development Division)	Revenue	2,076	885	1,969
55	Rural Development Department (Rural Works Division)	Revenue	214	100	129
56	Rural Development Department (Panchayati Raj Division)	Revenue	2,009	727	1,765
58	School Education and Literacy Department (Secondary Education Division)	Revenue	2,299	72	2,060
59	School Education and Literacy Department (Primary and Adult Education Division)	Revenue	8,450	387	7,593

Chapter VI

Assets And Liabilities

6.1 Assets

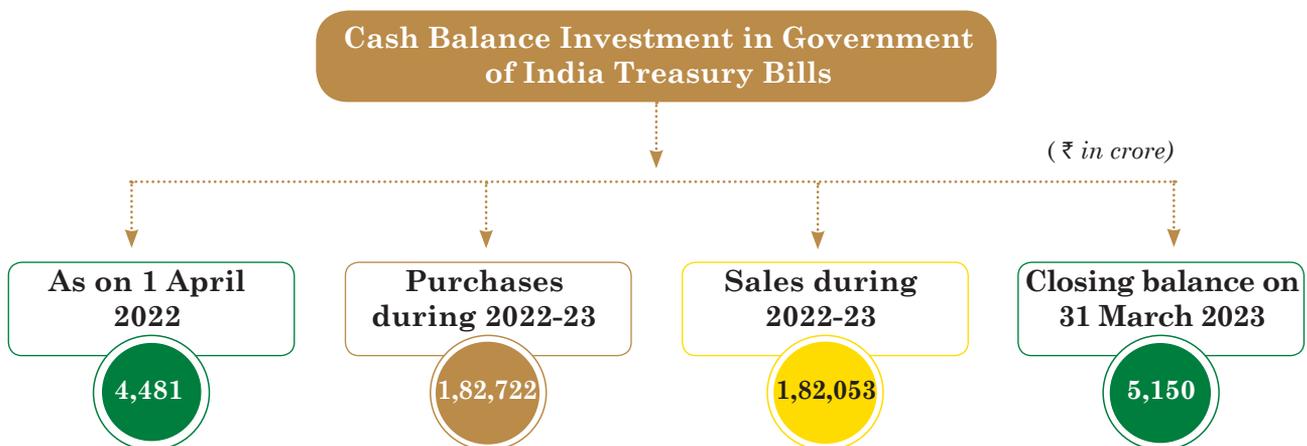
The existing form of accounts do not depict valuation of Government assets like land, buildings etc., Except in the year of acquisition / purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to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

Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 2,483.36 crore at the end of the year of 2022-23. During 2022-23, investments increased by ₹ 233.14 crore but dividend income was Nil.

Cash Balance with RBI stood at ₹ 149 crore on 31 March 2022 and decreased to ₹ 91 crore at the end of March, 2023. In addition, Government had invested an amount of ₹ 1,82,722 crore on 174 occasions in 14 days Treasury Bills and ₹ 1,82,053 crore rediscounted on 238 occasions during 2022-23. The position of investment during the year 2022-23 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
As on 1 April 2022	Purchases during 2022-23	Sales during 2022-23	Closing balance on 31 March 2023
4,481	1,82,722	1,82,053	5,150



6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit up to which State Government can borrow from the market. The limit for 2022-23 was ₹ 11,041 crore. Against this Government of Jharkhand has availed open market borrowing for ₹ 4,000 crore.

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

(₹ in crore)

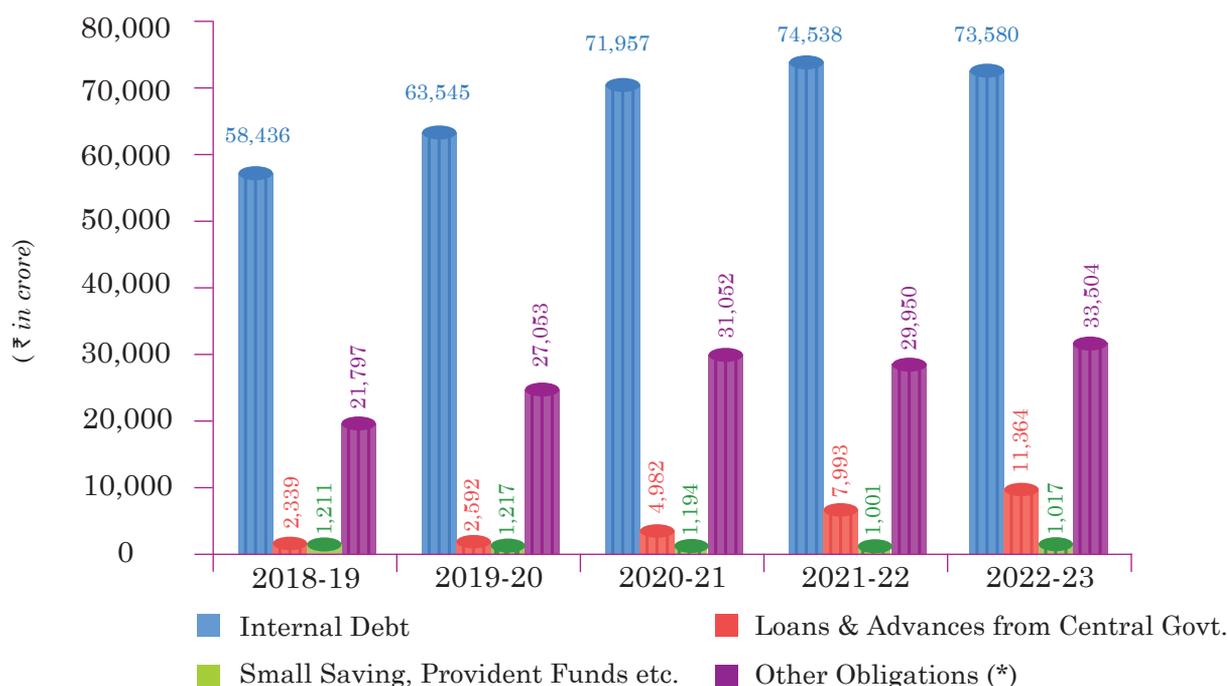
Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
2018-19	60,775	21	23,008	8	83,783	29
2019-20	66,137	19	28,270	8	94,407	28
2020-21	76,939	24	32,246	10	1,09,185	34
2021-22	82,532	23	30,950	9	1,13,482	31
2022-23	84,944	22	33,504	9	1,18,448	31

* Excludes suspense and remittance balance.

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

Public debt and other liabilities showed a net increase of ₹ 4,966 crore (4 per cent) over the previous year.

Trend in Government Liabilities



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

6.3 Investments and Returns

Total investments as Share-Capital in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. stood at ₹ 2,483 crore at the end of 2022-23, while investments in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. increased by ₹ 233 crore.

6.4 Loans and Advances by the State Government

Total loans and Advances made by the State Government at the end of 2022-23 was ₹ 28,560 crore. Of this, Loans and Advances to Government Corporations / Companies, Non-Government Institutes and Local Bodies amounted to ₹ 28,513 crore. Recovery of Principal aggregating to ₹ 1,896 crore and Interest amounting to ₹ 1,811 crore is in arrears at the end of 31 March 2023.

6.5 Guarantees

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

At the end of the year	Maximum Amount Guaranteed* (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2018-19	---	607	---
2019-20	---	607	---
2020-21	---	607	---
2021-22	---	607	---
2022-23	---	4,498	---

* No policy has been formulated for Guarantee by the Government of Jharkhand.

Chapter VII Other Items

7.1 Balances under Internal Debt

Borrowings of the State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. The balances under Internal Debt is ₹ 73,580 crore as on March 2023.

7.2 Financial Assistance to Local Bodies and Others

During the year, Grants-in-aid to Local Bodies etc., increased from ₹ 19,630 crore in 2021-22 to ₹ 22,194 crore in 2022-23. Grants to Zilla Parishads, Panchayat Samitees and Municipalities (₹ 2,730 crore) represented 12 *per cent* of total grants given during the year.

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

(₹ in crore)

Year	Zilla Parishads	Municipalities	Panchayat Samitees	Others	Total
2020-21	1,771	1,930	0.00	16,377	20,078
2021-22	773	1,042	0.00	17,815	19,630
2022-23	1,463	1,267	0.00	19,464	22,194

7.3 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2022	As on 31 March 2023	Net increase (+) / decrease (-)
Cash Balances	149	91	(-) 58
Investments from cash balance (GOI Treasury Bills)	4,481	5,149	(+) 668
Interest realised	59	91	(+) 32

7.4 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlements). This exercise is to be conducted by respective Heads of Departments. In 2022-23, only 96.27 per cent (₹ 88,223.42 crore) of the total expenditure of ₹ 91,637.82 crore of the State Government was reconciled. Similarly, out of total receipt of ₹ 89,433.93 crore, 99.86 per cent (₹ 89,304.85 crore) was reconciled online.

7.5 Submission of Accounts by Treasuries

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

7.6 Outstanding Utilisation Certificates against Grants-in-aid sanctioned by the State Government

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

Table for Utilisation Certificates (UCs)

Year*	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2021-22	38,275	1,02,173
2022-23	5,194	13,980
Total	43,469	1,16,153

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

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

The Drawing and Disbursing Officers are authorised to draw funds on Abstract Contingent Bill by debiting Service Heads and they are required to present Detailed Contingent Bill along with subvouchers in support of charges in all the cases within a specified period. Presently ₹ 18,215 DC bills amounting to ₹ 6,115 crore for the period 2000-01 to 2022-23 (position as on 31.03.2023) have not been received in A&E office. Drawal of money on AC Bill reflects disbursement and does not represent actual expenditure of the same. Details are given below:

Table for Abstract Contingent (AC) Bills

Year*	Number of pending DC bills	Amount (₹ in Crore)
Upto 2021-22	18,071	5,838
2022-23	144	277
Total	18,215	6,115

7.8 Commitments on Account of Incomplete Capital Works

A total expenditure of ₹ 16,848.77 crore was incurred during the year 2022-23 by the State Government on various incomplete projects.

7.9 Rush of Expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account during March 2023 ranged between 51 *per cent* to 100 *per cent* of the total expenditure during the year indicating a tendency to utilise the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2022-23 in the below mentioned Heads was as under:

(₹ in crore)

Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	TOTAL	During March	Expenditure of 3/2023 as percentage of Total expenditure 2022-23
4235	Capital Outlay on Social Security and Welfare	0	0	0	42.60	42.60	42.60	100.00
4416	Investment in Agriculture Financial Institutions	0	0	0	0.68	0.68	0.68	100.00
5475	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0	0	0	1.25	1.25	1.25	100.00
4402	Other Capital Outlay on Industries and Minerals	0	0	0	456.15	456.15	456.15	96.99
3451	Capital Outlay on other Administrative Services	18.37	14.47	16.04	441.79	492.66	432.61	87.81
4055	Capital Outlay on Tourism	0.37	49.39	2.97	320.23	372.95	313.86	84.16
4401	Capital Outlay on Food Storage and Warehousing	0.00	0.09	1.49	13.45	1.03	12.45	82.83
5452	Soil and Water Conservation	0	0.18	3.82	74.14	78.13	63.82	81.68
2425	Capital Outlay on Soil and Water Conservation	15.11	17.32	49.51	401.78	483.73	394.26	81.50
4070	Capital Outlay on Other Administrative Services	0.30	17.32	49.51	401.78	483.73	394.26	81.50
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Backward Classes and Minorities	68.02	90.09	34.37	655.86	848.34	584.61	68.91
4405	Capital Outlay on Fisheries.	0.00	0.00	0.99	15.73	16.72	11.16	66.73
3452	Tourism	0.46	2.47	5.62	55.97	64.53	42.97	66.59
2216	Housing	0.00	2.44	2.82	13.84	19.10	11.41	59.76
4250	Capital Outlay on Other Social Services	0.00	0.00	9.09	16.04	25.13	14.82	59.00
3053	Civil Aviation	1.06	2.09	-1.93	5.83	7.06	3.96	56.17
2217	Urban Development	40.56	351.78	257.48	1295.31	1495.13	1087.50	55.91
4217	Capital Outlay on Urban Development	0.00	54.66	170.34	496.67	721.66	383.89	53.20
5055	Capital Outlay on Road Transport	0.00	54.66	170.34	496.67	18.36	9.74	53.03
2401	Crop Husbandry	20.84	44.53	174.37	669.43	909.17	472.91	52.02
2852	Industry	1.91	11.94	59.61	112.04	185.51	94.23	50.80

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