



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

Accounts at a Glance for the year 2024-25



Government of Jharkhand



Accounts at a Glance for the year 2024-25

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



GOVERNMENT OF JHARKHAND

Preface

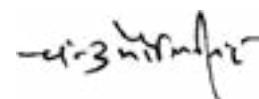
The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the 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.

Place : Ranchi

Date : 04.11.2025



(Chandra Mauli Singh)

Principal Accountant General (A&E)

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

Table of Contents

Chapter I	Overview	Page No.
1.1	Introduction	7
1.2	Structure of Government Accounts	8
1.2.1	Government Accounts are kept in three parts	8
1.2.2	Compilation of Accounts	9
1.3	Finance Accounts and Appropriation Accounts	10
1.3.1	Finance Accounts	10-12
1.3.2	Appropriation Accounts	12
1.3.3	Efficiency on Budget Preparation	12
1.4	Sources and Application of Funds	12
1.4.1	Ways and Means Advances	12
1.4.2	Overdraft from the Reserve Bank of India	12
1.4.3	Fund flow statement (Source and Application of Funds).....	12-13
1.4.4	Where the Rupee came from	14
1.4.5	Where the Rupee went	14
1.5	Financial Highlights of year	15-16
1.6	Fiscal Responsibility and Budget Management (FRBM) Act, 2005	17
1.6.1	Trend of Revenue Deficit / Surplus	18
1.6.2	Trend of Fiscal Deficit	18
1.6.3	Proportion of borrowed funds spent on Capital Expenditure	19
Chapter II	Receipts	
2.1	Introduction	20
2.2	Revenue Receipts	20-21
2.2.1	Revenue Receipts Components	21
2.2.2	Trend of Revenue Receipts	21-22
2.3	Tax Revenue	22-23
2.3.1	State's own Tax and State's share of Union Taxes	23-24
2.3.2	Trend in state's own Tax collection over the past five years	24
2.4	Efficiency of Tax Collection	25
2.5	Trend in State's Share of Union Taxes over the past five years	26
2.6	Grants-in-aid	26-27
2.7	Public Debt	28

Chapter III	Expenditure	Page No.
3.1	Introduction	29
3.2	Revenue Expenditure	30
3.2.1	Sectoral distribution of Revenue Expenditure	31
3.2.2	Major Components of Revenue Expenditure	32
3.3	Capital Expenditure	32
3.3.1	Sectoral distribution of Capital Expenditure	33
3.3.2	Sectoral distribution of Capital and Revenue Expenditure	33
3.4	Compliance with Accounting Standards	33
Chapter IV	State Scheme (Including CASC and CSS) & Establishment Expenditure	
4.1	Distribution of Expenditure	34
4.2	Scheme Expenditure	34
4.2.1	Scheme Expenditure under Capital Account	35
4.2.2	Scheme Expenditure on Loans and Advances.....	35
4.3	Establishment Expenditure	36
4.4	Committed Expenditure	36-37
Chapter V	Appropriation Accounts	
5.1	Summary of Appropriation Accounts	38
5.2	Trend of Savings/Excess during the past five years	38
5.3	Significant Savings	39-40
Chapter VI	Assets and Liabilities	
6.1	Assets	41
6.2	Debt and Liabilities	42
6.3	Investment and Returns	43
6.4	Loans and Advances by the State Government.....	43
6.5	Guarantees	43
Chapter VII	Other Items	
7.1	Balances under Internal Debt	44
7.2	Financial Assistance to Local Bodies and Others	44
7.3	Cash Balance and Investment of Cash Balance	44
7.4	Reconciliation of Accounts	45
7.5	Submission of Accounts by Treasuries	45
7.6	Outstanding Utilisation Certificates against Grants-in-aid sanctioned by the State Government	45
7.7	Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills ...	46
7.8	Commitments on Accounts of Incomplete Capital Works	46
7.9	Rush of Expenditure	46-47

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 Heath 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 Pr 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.

Part 2

CONTINGENCY 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.

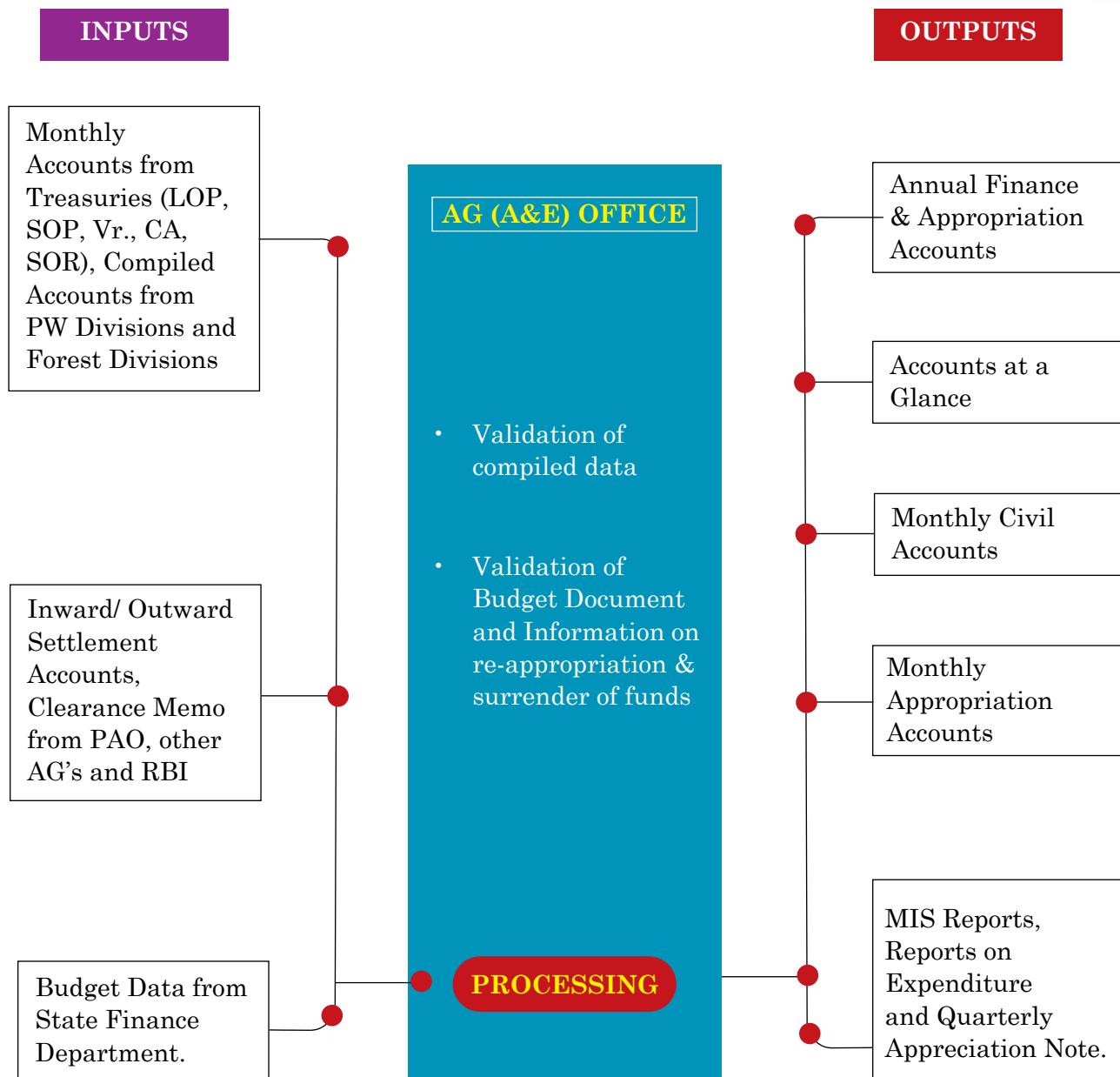
Part 3

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 2024-25 are given below.

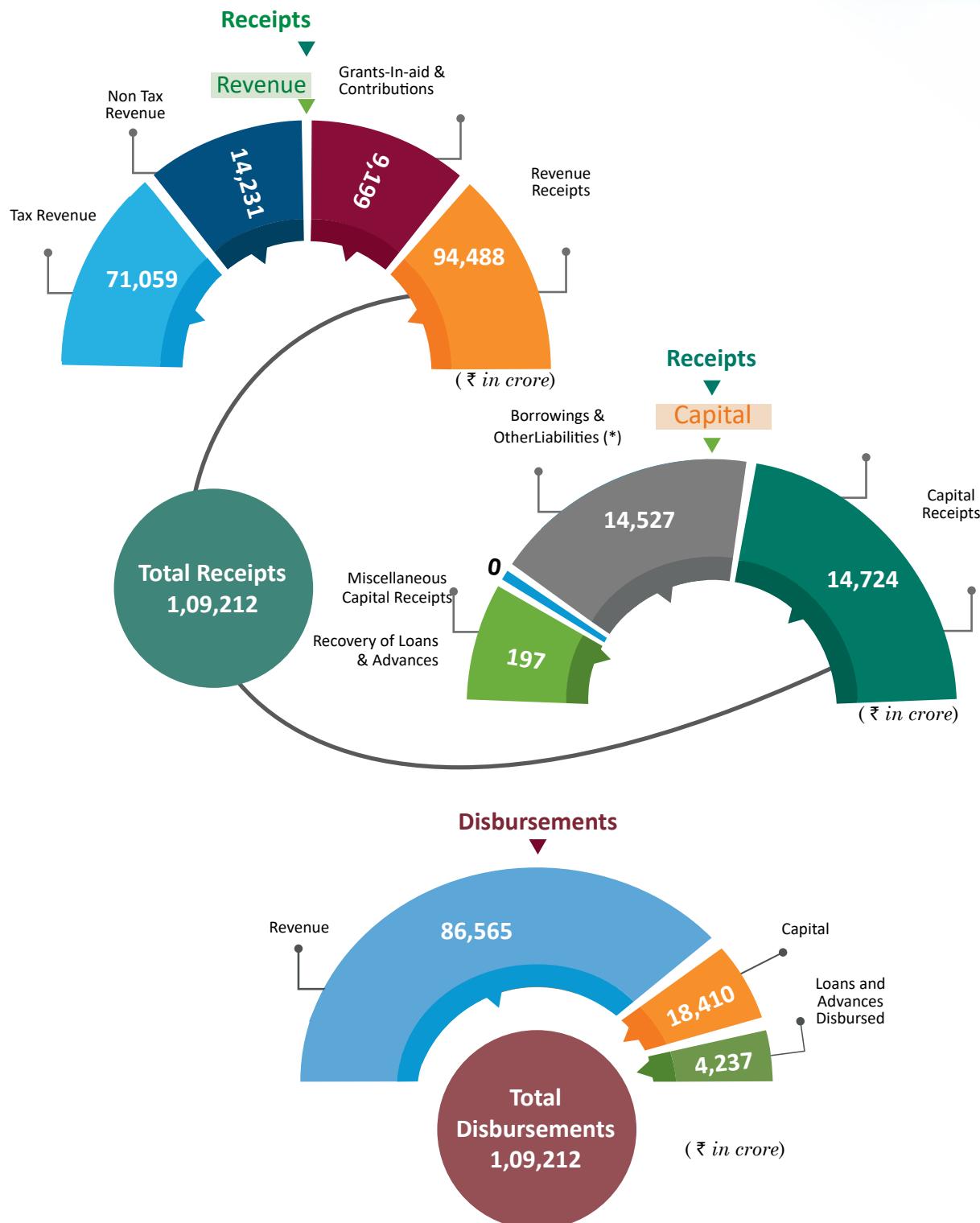
Receipts and Disbursements in year 2024-25

(₹ in crore)

Receipt	Total Receipts		1,09,212
	Revenue	Capital	
Receipt	Revenue	Tax Revenue	71,059
		Non Tax Revenue	14,231
		Grants-in-aid & Contributions	9,199
		Revenue Receipts	94,488
	Capital	Recovery of Loans and Advances	197
		Borrowings and other Liabilities (*)	14,527
		Miscellaneous Capital Receipts	0
	Capital Receipts		14,724
Disbursements	Total Disbursements		1,09,212
	Revenue		86,565
	Capital		18,410
	Loans and Advance St-18		4,237

(*) *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 2024-25



(*) *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 ₹ 3,242.16 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 ₹ 31,110 crore (20.61 *per cent* of estimates) and underestimation of ₹ 2,927 crore (2 *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 2024-25, the Government of Jharkhand has taken ₹ 441 crore as ordinary/ special Ways and Means Advance.

1.4.2 Overdraft from the Reserve Bank of India

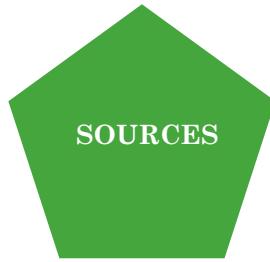
Overdraft is taken from the Annexure to Statement 2 daily cash balance. Reserve Bank of India (RBI) while the limit of minimum cash balances falls below i.e. ₹ 0.45 crore, even after taking Ways and Means Advances which is required to be maintained with the RBI. During the year 2024-25 there was no overdraft of the state.

1.4.3 Fund flow statement

The State had a Revenue Surplus of ₹ 7,924 crore and a Fiscal Deficit of ₹ 5,981 crore as on 31 March 2025. The Fiscal deficit was met from net of Public debt (₹ 1,481 crore). Around 34 *per cent* of the Revenue Receipts (₹ 94,489 crore) of the State Government was spent on Committed Expenditure like Salaries (₹ 16,900 crore), Interest Payments (₹ 5,863 crore) and Pensions (₹ 9,522 crore).

Sources and Application of Funds

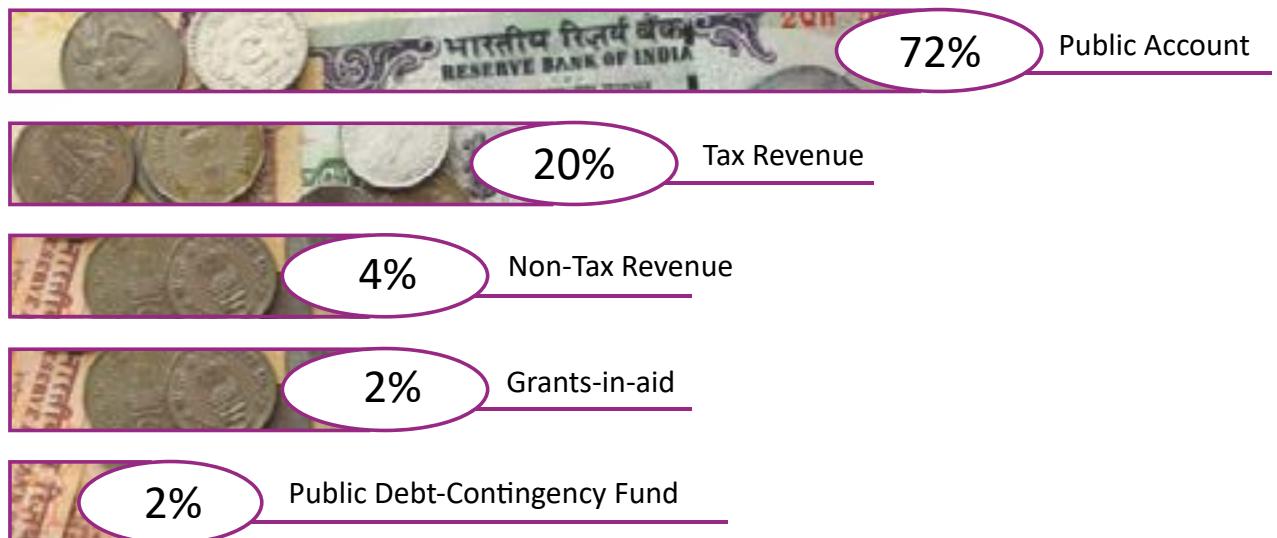
(₹ in crore)



PARTICULAR	AMOUNT
Opening Cash Balance as on 01.04.2024	(-) 87
Revenue Receipts	94,489
Miscellaneous Capital Receipts	0
Recovery of Loans & Advances	197
Public Debt	9,160
Small Savings Provident Fund etc.	2,119
Reserves Fund & Sinking Funds	5,086
Deposits Received	24,963
Civil Advances Repaid	1,070
Suspense Account	2,23,589
Remittances	14,902
TOTAL	3,75,488
Revenue Expenditure	86,565
Capital Expenditure	18,410
Loans Given	4,237
Repayment of Public Debt	7,680
Small Savings Provident Fund etc.	1,438
Reserves Fund & Sinking Funds	1,652
Deposits Repaid	24,251
Civil Advances Given	1,074
Suspense Account	2,15,509
Remittances	14,725
Closing Cash Balance as on 31.03.2025	(-) 53
TOTAL	3,75,488

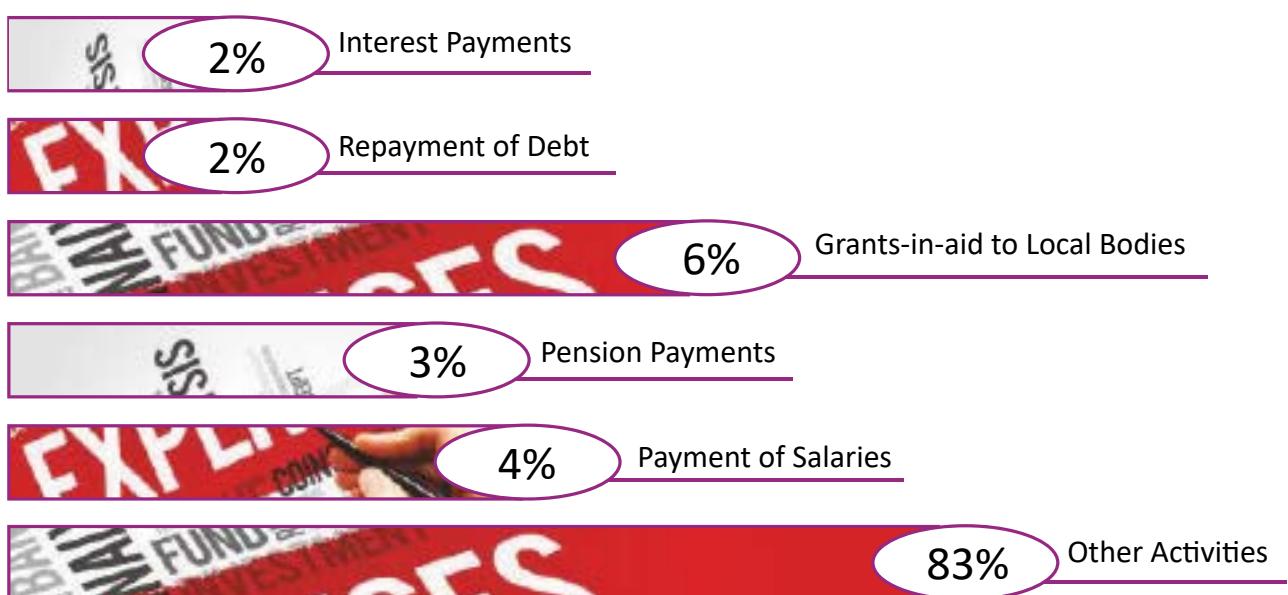
1.4.4 Where the Rupee came from

Actual Receipts



1.4.5 Where the Rupee went

Actual Expenditure



1.5 Financial highlights of year 2024-25

(₹ in crore)

Sl. No.		Budget Estimate 2024-25	Actuals 2024-25	Percentage of Actuals to B.E	Percentage of Actuals to GSDP(#)
1.	Tax Revenue	74,538	71,059	95	14
2.	Non-Tax Revenue	19,300	14,231	74	3
3.	Grants-in-aid and Contributions	16,961	9,199	54	2
4.	Revenue Receipts (1+2+3)	1,10,800	94,489	85	19
5.	Miscellaneous Capital Receipt	--	0	--	0
6.	Recovery of Loans and Advances	100	197	197	0
7.	Borrowings and other Liabilities ^(A)	10,602	14,527	137	3
8.	Capital Receipts (5+6+7)	10,702	14,724	138	3
9.	Total Receipts (4+8)	1,21,502	1,09,212	90	22
10.	Establishment Expenditure	40,524	38,103	94	8
11.	EST. Exp. on Revenue Account	40,524	38,143	94	8
12.	EST. Exp. on interest payments out of 10	7,055	5,863	83	1
13.	EST. Exp. on Capital Account	0	(-47)	(-1d00)	0
14.	Scheme Expenditure	75,295	66,879	89	13
15.	Scheme Expenditure on Revenue Account	51,308	48,422	94	10
16.	Scheme Expenditure on Capital Account	23,987	18,457	77	4
17.	Total Expenditure (10+14)	1,15,819	1,04,982	91	21
18.	Revenue Expenditure (11+15)	91,812	86,565	94	17
19.	Capital Expenditure (13+16) ^(S)	23,987	18,410	77	4
20.	Revenue Surplus (4-18)	18,988	7,924	42	2
21.	Fiscal Deficit (4+5+6-17)	(- 4,919)	(- 10,296)	209	(- 2

(#) GSDP figure of ₹ 5,06,355.61 crore for the year 2024-25 adopted as per figure of Ministry of Statistics and Programme Implementation.

(S) Expenditure on Capital Account includes Capital Expenditure (₹ 18,410 crore) and Loans and Advances disbursed (₹ 4,237 crore).

(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 2024-25 revenue surplus of ₹ 7,924 crore (₹ 11,252 crore surplus in 2023-24) and fiscal deficit of ₹ 10,296 crore (₹ 5,981 crore deficit in 2023-24) represent 2 *per cent* and 2 *per cent* of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 9 *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.

REVENUE DEFICIT/ SURPLUS

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.

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 2024-25 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	7,924	\$	Achieved during the year
2	Fiscal Deficit	10,296	3 per cent or less	2.03 (achieved)
3	Debt and other obligation	1,30,799		
4	Outstanding Guarantees	2,823		

* Source: GSDP figures (₹ 5,06,355.61 crore) is taken from Directorate of Economics and Statistics, Planning-cum-Finance Department, Government of Jharkhand for 2024-25.

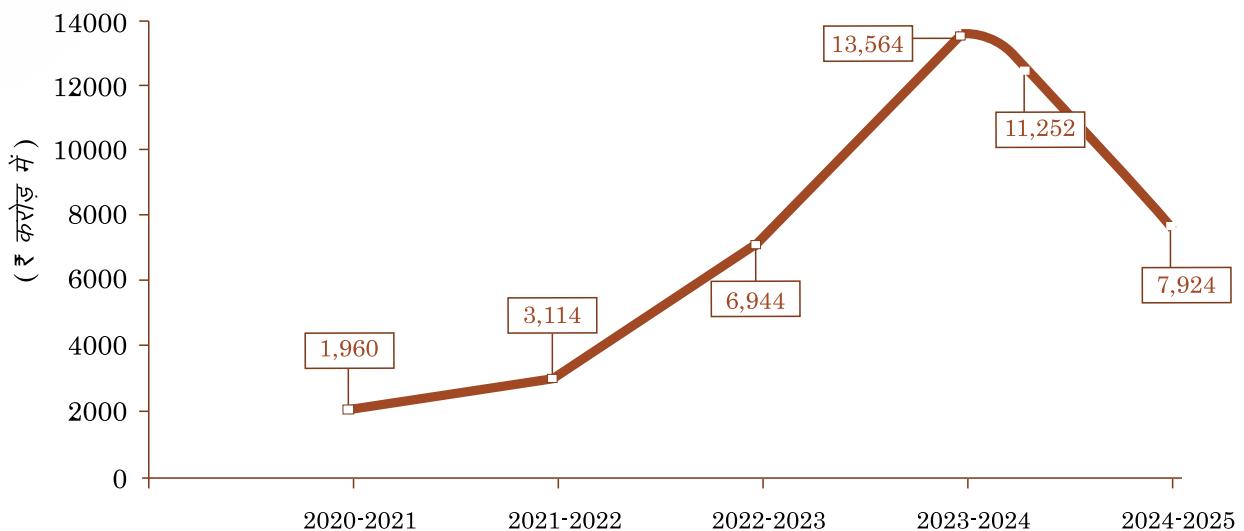
§ Reducing the Revenue Deficit to zero w.e.f. 2011-12.

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 ₹ 11,252 crore in 2023-24 and Revenue Surplus of ₹ 7,924 crore during 2024-25. 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 4.69 per cent and 2.03 per cent during 2020-25.

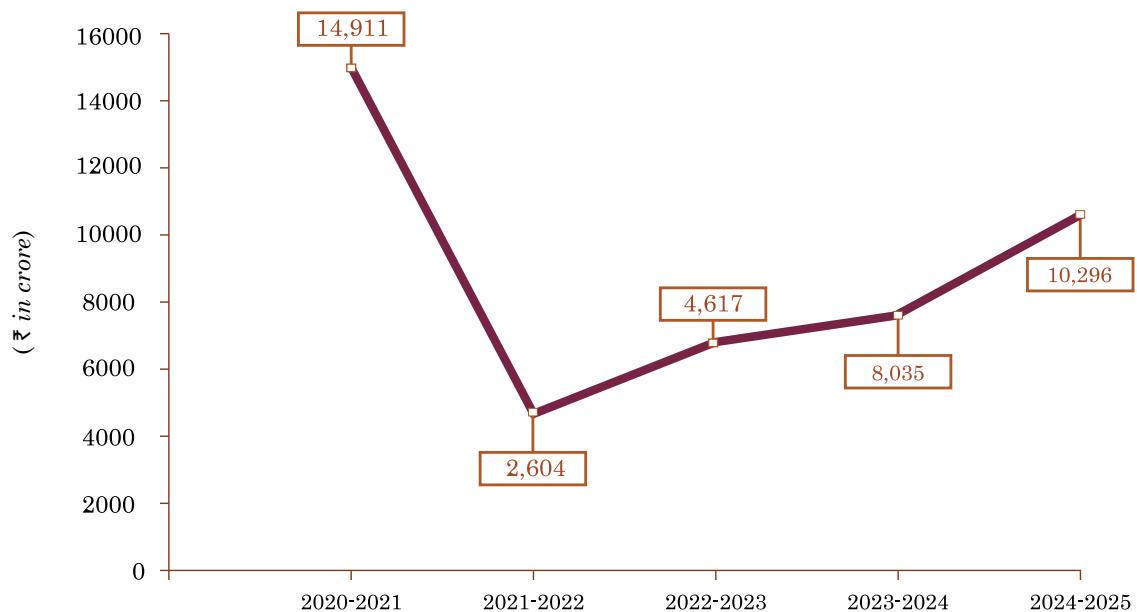
1.6.1 Trend of Revenue Deficit / Surplus

Trend of Revenue Deficit/Surplus



1.6.2 Trend of Fiscal Deficit

Trends of Fiscal Deficit

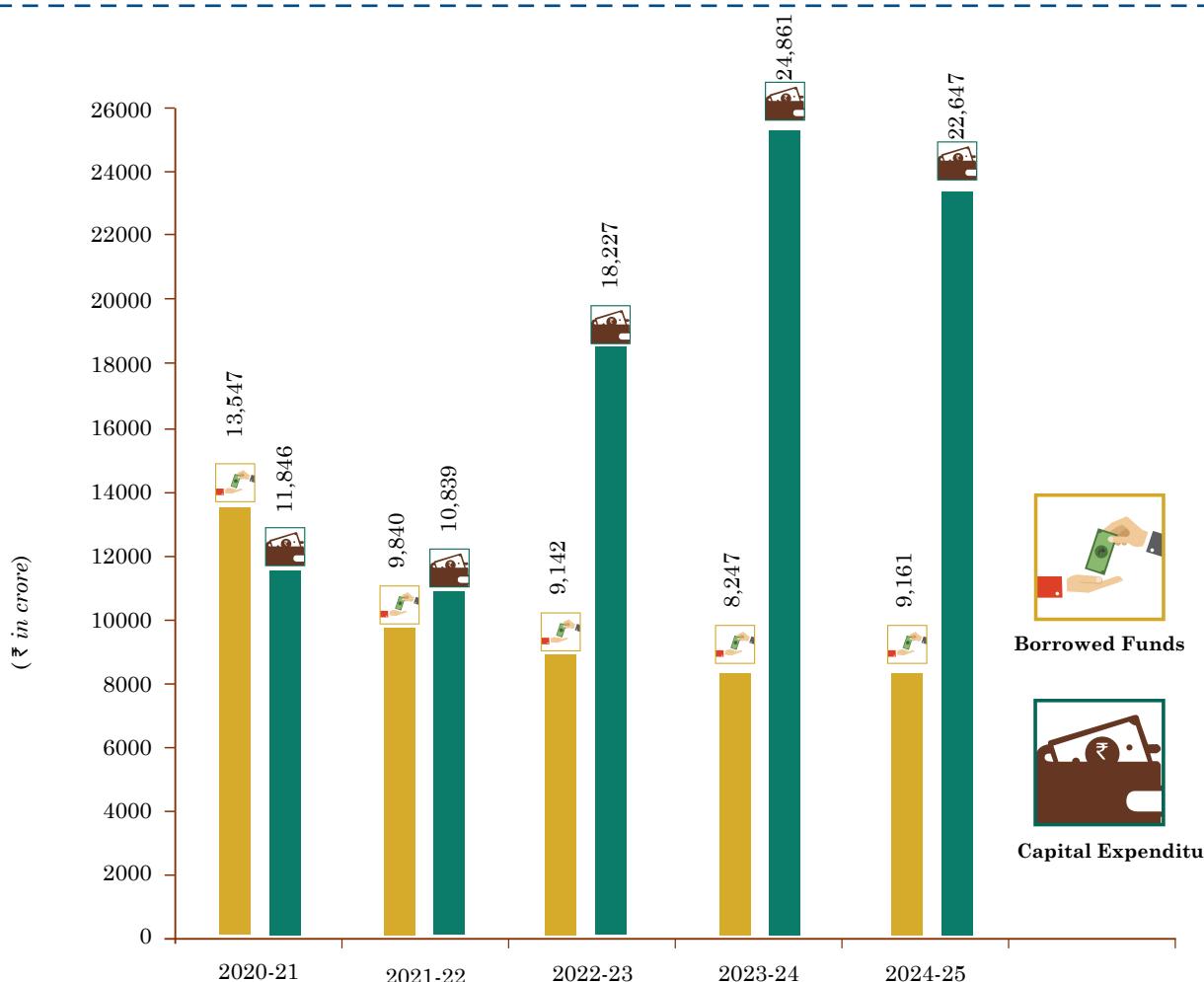


1.6.3 Proportion of Borrowed funds spent on Capital expenditure

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
2020-21	13,547	11,846
2021-22	9,840	10,839
2022-23	9,142	18,227
2023-24	8,247	24,861
2024-25	9,161	22,647

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 247 *per cent* of the borrowings of the current year (₹ 9,161 crore) on capital expenditure (₹ 22,647 crore).

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2024-25 was ₹ 1,09,212 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 (2024-25)

Components		Actuals	Per cent to Revenue Receipt
A.	Tax Revenue	71,059	75
	Goods & Service Tax	26,409	37
	Taxes on Income & Expenditure	27,525	39
	Taxes on Property & Capital Transactions	1,801	2
	Taxes on Commodities & Services Other than Goods and Services Tax	15,324	22
B.	Non-Tax Revenue	14,231	15
	Interest Receipts, Dividends and Profits	203	1
	General Services	154	1
	Social Services	406	3
	Economic Services	13,468	95
C.	Grants-in-aid & Contribution	9,199	10
Total – Revenue Receipts		94489	100

2.2.2 Trend of Revenue Receipts

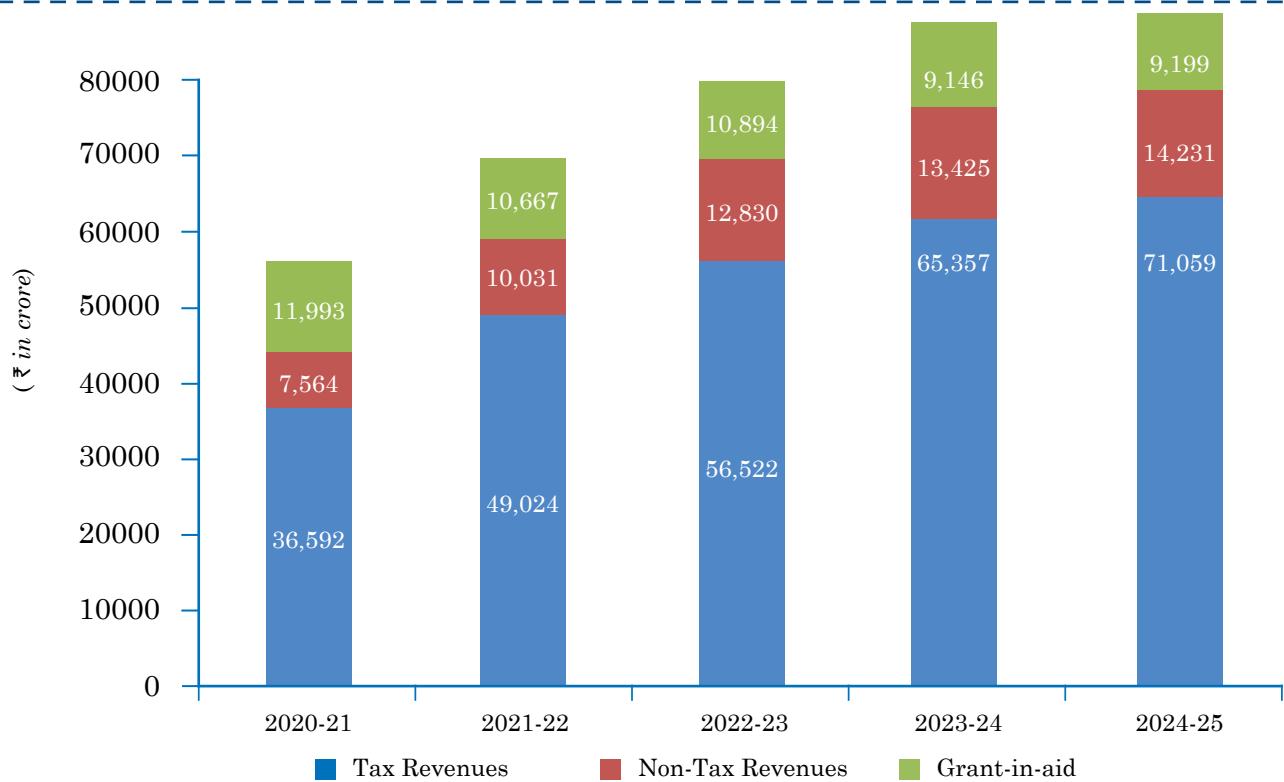
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	36,592 (12)	49,024 (13)	56,522 (15)	65,357 (23)	71,059 (14)
Non-Tax Revenue	7,564 (2)	10,031 (3)	12,830 (3)	13,425 (4)	14,231 (3)
Grants-in-aid	11,993 (4)	10,667 (3)	10,894 (3)	9,146 (3)	9,199 (2)
Total Revenue Receipts	56,149 (18)	69,722 (19)	80,246 (21)	87,928 (32)	94,489 (19)
GSDP	3,18,117	3,63,085	3,81,125	4,61,010.45	5,06,355.61*

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

* GSDP figure of ₹ 5,06,355.61 crore adopted as the figure was provided from Ministry of Statistics and Programme Implementation.

During 2024-25, increase in revenue collection was *7 per cent* in respect of 2023-24, while GSDP increased by *10 per cent* between 2023-24 and 2024-25. Tax Revenues increased by *9 per cent* and Non-tax Revenue was increased by *6 per cent*. Significant collection was made under Corporation Tax (₹ 12,076 crore), Non-ferrous Mining and Metallurgical Industries (₹ 12,086 crore), Taxes on Sales, Trade etc (₹ 6,686 crore), Taxes on Income other than Corporation Tax (₹ 15,400 crore), State Goods and Service Tax (₹ 13,980 crore), Central Goods and Service Tax (₹ 12,429 crore) and State Excise (₹ 2,708 crore) showed a high trend.

Trend of components of Revenue Receipts



2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
Goods and Service Tax	13,794	17,925	20,248	23,684	26,409
Taxes on Income and Expenditure	12,111	15,878	20,853	24,206	27,525
Taxes on Property and Capital Transactions	1,581	2,610	2,665	3,133	1,801
Taxes on Commodities and Services	9,106	12,611	12,756	14,334	15,324
Total Tax Revenues	36,592	49,024	56,522	65,357	71,059

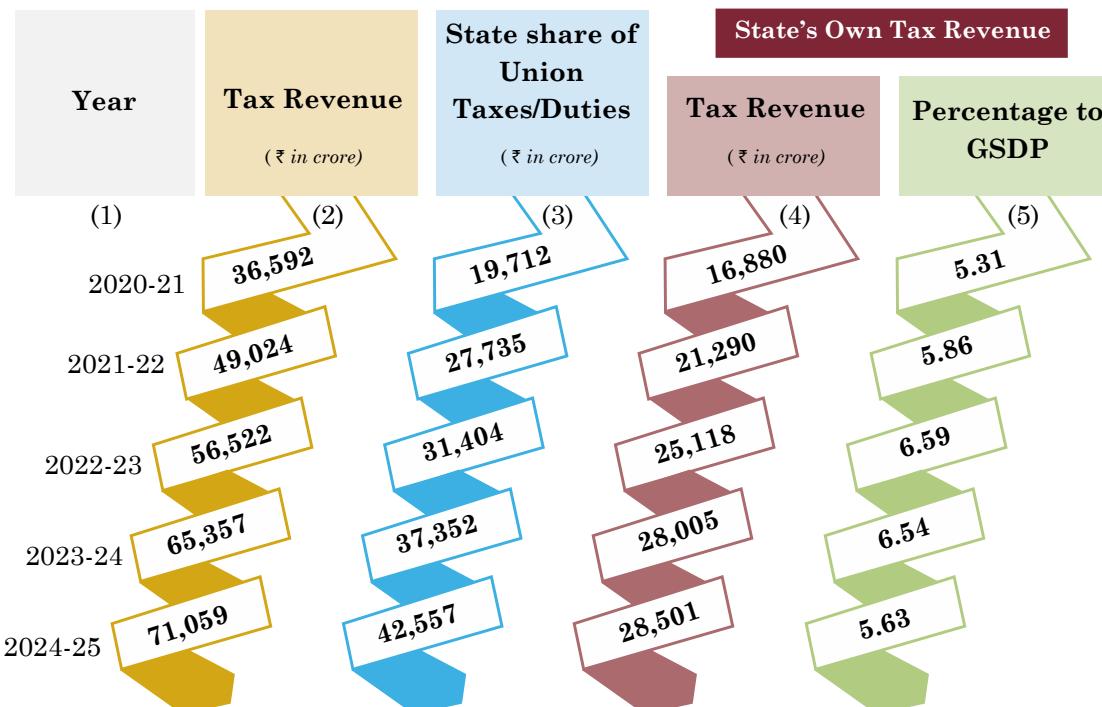
The increase in total tax revenue during 2024-25 was mainly attributable to allocation of State share from Government of India and higher collection under, Taxes on income other than Corporation Tax (₹ 15,400 crore), Non-ferrous Mining and Metallurgical Industries (₹ 12,086 crore), Central Goods and Service Tax (₹ 12,429 crore), State Goods and Service Tax (₹ 13,980 crore) and Corporation Tax (₹ 12,076 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	2020-21	2021-22	2022-23	2023-24	2024-25
State's own Tax collection	16,880	21,290	25,118	28,005	28,501
Devolution of Union Taxes	19,712	27,735	31,404	37,352	42,557
Total Tax Revenue	36,592	49,025	56,522	65,357	71,059
Percentage of State's own tax to total tax revenue	46	46	44	43	40

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2020-21 to 2021-22 followed by decreasing trend till 2024-25

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

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Taxes on Sales, Trade etc.	4,301	5,213	6,270	6,949	6,686
State Goods and Service Tax	7,931	9,557	11,374	12,348	13,980
State Excise	1,821	1,807	2,057	2,376	2,708
Taxes on Vehicles	976	1,263	1,574	1,756	1,911
Stamp and Registration fees	708	987	1,108	1,468	1,258
Taxes and Duties on electricity	195	792	1,132	1,395	1,367
Land Revenue	873	1,621	1,557	1,666	543
Taxes on Goods and Passengers	0.00	0.00	0.00	0.00	0.00
Other Taxes	75	49	46	47	48
Total State's own Taxes	16,880	21,289	25,118	28,005	28,501

2.4 Efficiency of Tax Collection

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trade etc.					
Revenue Collection	4,301	5,213	6,270	6,949	6,686
Expenditure on Collection	63	56	101	74	53
Efficiency of tax collection (in <i>per cent</i>)	1.93	1.36	1.87	1.27	0.79
2. State Excise					
Revenue Collection	1,821	1,807	2,057	2,376	2,708
Expenditure on Collection	29	27	72	30	34
Efficiency of tax collection (in <i>per cent</i>)	1.59	1.49	3.50	1.26	1.26
3. Taxes on Vehicles, Goods and Passengers					
Revenue Collection	976	1,263	1574	1,756	1,911
Expenditure on Collection	16	6	16	10	18
Efficiency of tax collection (in <i>per cent</i>)	1.84	1	1.27	0.85	0.94
4. Stamp and Registration Fee					
Revenue Collection	708	987	1108	1,468	1,258
Expenditure on Collection	16	16	20	23	19
Efficiency of tax collection (in <i>per cent</i>)	2.26	1.62	1.81	1.57	1.51

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

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

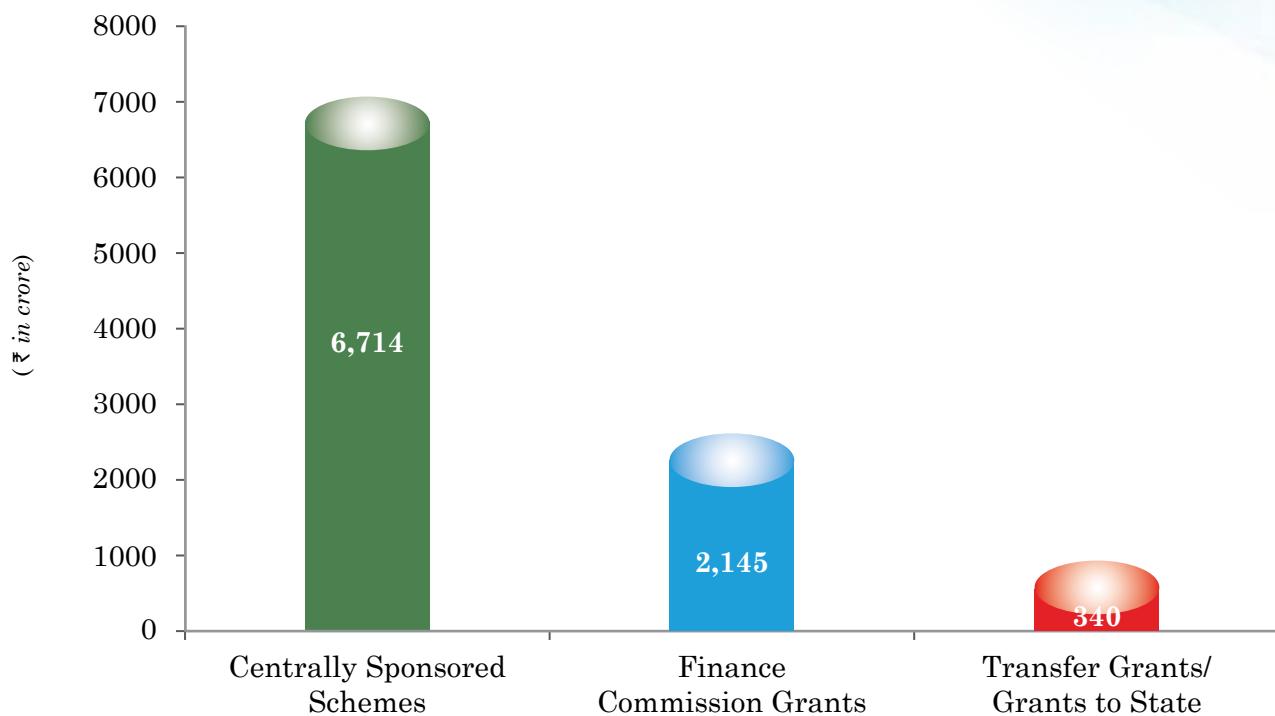
(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Corporation Tax	5,944	7,139	10,529	11,212	12,076
Taxes on Income other than Corporation Tax	6,093	8,693	10,279	12,948	15,400
Taxes on Wealth	0.00	2	0.00	0.00	0.00
Customs	1,051	2,060	1,234	1,309	2,165
Union Excise Duties	663	1,089	387	495	417
Service Tax	84	356	49	7	1
Integrated Goods and Service Tax	0.00	0.00	0.00	0.00	0.00
Central Goods and Service Tax	5,863	8,367	8,874	11,336	12,429
Other Taxes and Duties on Commodities and Services	14	29	52	46	69
State Share of Union Taxes	19,712	27,735	31,404	37,352	42,557
Total Tax Revenue	36,592	49,024	56,522	65,357	71,059
Percentage of Union Taxes to Total Tax Revenue	54	57	56	57	60

2.6 Grants-in-aid

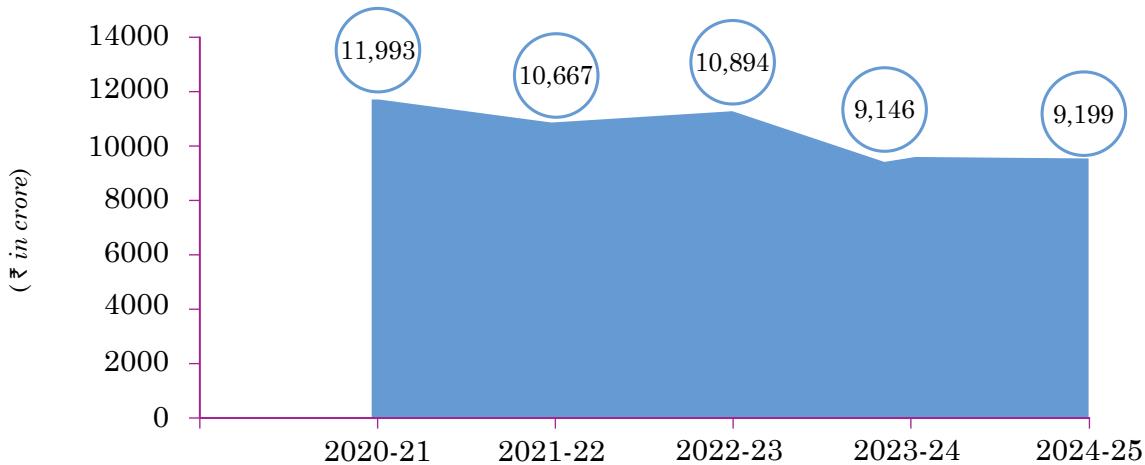
Grants-in-aid represent assistance from the Government of India and comprise, grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the planning commission and Non-Plan Grants recommended by the Finance Commission. Total Receipts during 2024-25 under Grants-in-aid were ₹ 9,199 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 *5 per cent* in 2020-21, decreased by *7 per cent* in 2021-22, decreased by *5 per cent* in 2022-23, decreased by *16 per cent* in 2023-24 and increased by *19 per cent* in 2024-25 as compared to Grants-in-aid received during 2017-18. As against a Budget Estimate of ₹ 16,961 crore of Grants-in-aid, the State Government has actually received ₹ 9,199 crore of Grants-in-aid (*54.24 per cent* of Budget Estimate).

Trend of Grants-in-aid

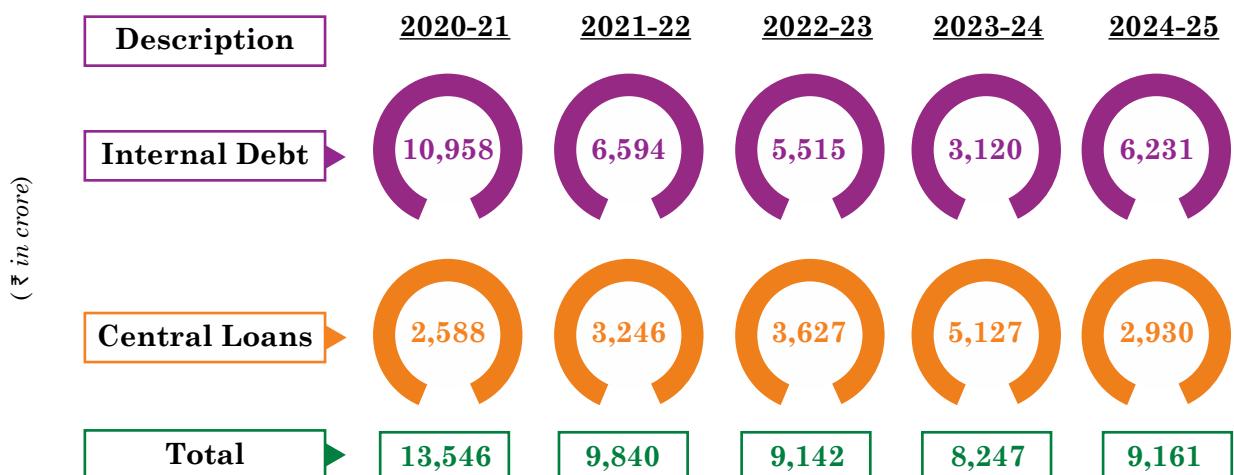


2.7 Public Debt

Trend of position of Public Debt over the past five years

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	10,958	6,594	5,515	3,120	6,231
Central Loans	2,588	3,246	3,627	5,127	2,930
Total	13,546	9,840	9,142	8,247	9,161



During the year 2024-25, two loans amounting to ₹ 1,500 crore and 2,000 crore were raised from the open market at interest rates of 6.92 and 6.96 per cent respectively and the same are redeemable during the period between 2028-29 (January 2032). In addition, the State Government raised a loan of ₹ 2,290 crore from the financial institutions and used a special drawing facility of ₹ 441 crore. Thus the total Internal Debt raised by the Government during the year 2024-25 aggregated to ₹ 6,231 crore. The Government also received ₹ 2,930 crore from the 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	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	73,316	75,755	76,273	84,676	91,832
Actuals	59,264	62,778	66,682	76,676	86,565
Gap (-) Saving/ (+) Excess	(-)14,052	(-)12,977	(-)9,591	(-)8000	(-)5,267
Percentage of variation of Actuals against BE	(-19	(-17	(-13	(-19	(-6

Around 46 *per cent* of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹16,900 crore), Interest payment (₹ 5,863 crore), Pensions (₹9,522 crore) and Subsidies (₹ 7,889 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	2020-21	2021-22	2022-23	2023-24	2024-25
Total Revenue Expenditure	59,264	62,778	66,682	76,676	86,565
Committed Revenue Expenditure #	28,680	33,732	33,531	36,395	40,174
Percentage of committed Revenue Expenditure to total Revenue Expenditure	48	54	50	47	46
Uncommitted Revenue Expenditure	30,584	29,046	33,151	39,741	46,391

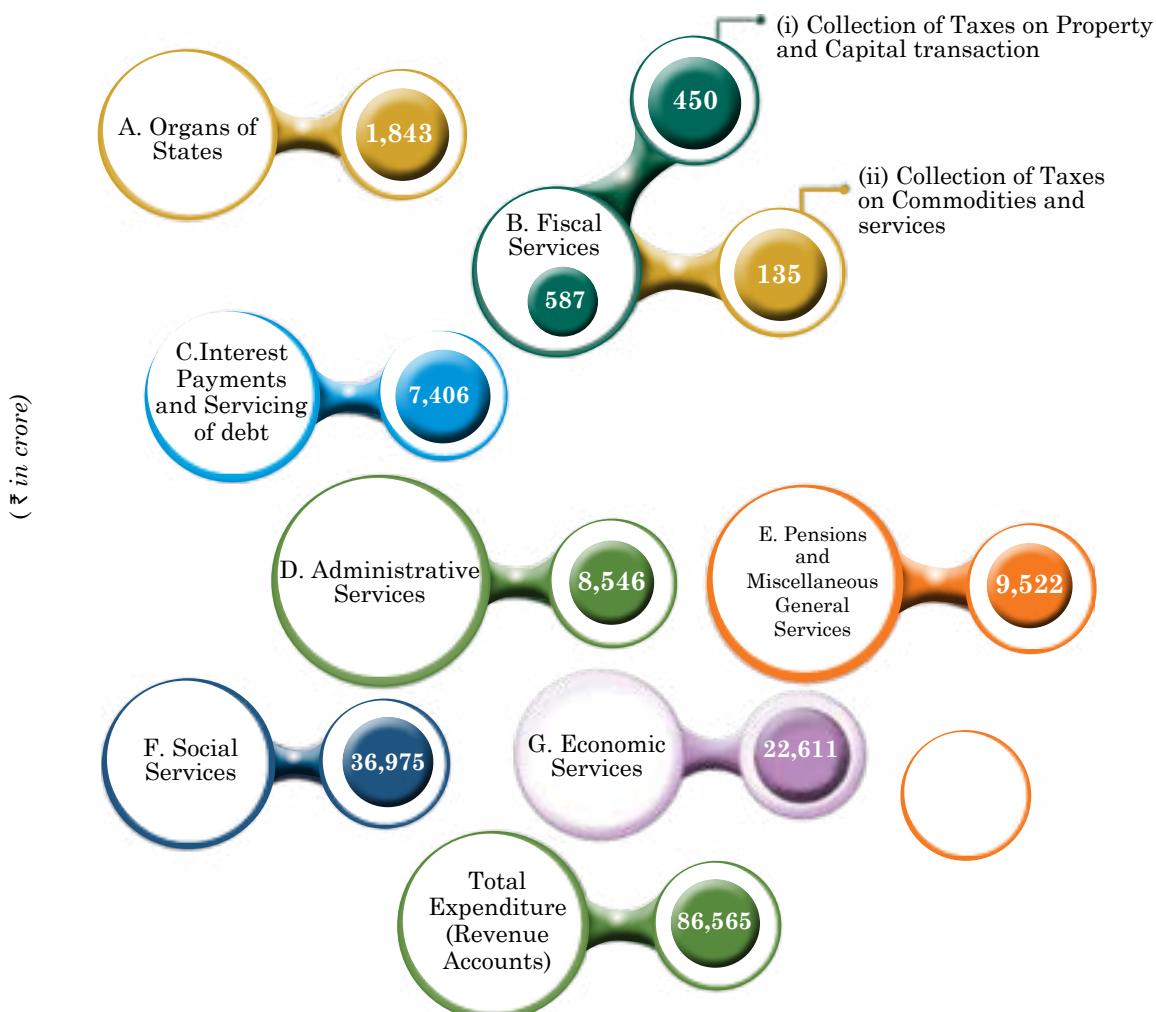
Committed revenue expenditure includes expenditure on Salaries, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased during the year 2024-25. The total revenue expenditure increased by 46 *per cent* from ₹ 59,264 crore in 2020-21 to ₹ 86,565 crore in 2024-25 and committed revenue expenditure increased by 40 *per cent* over the same period.

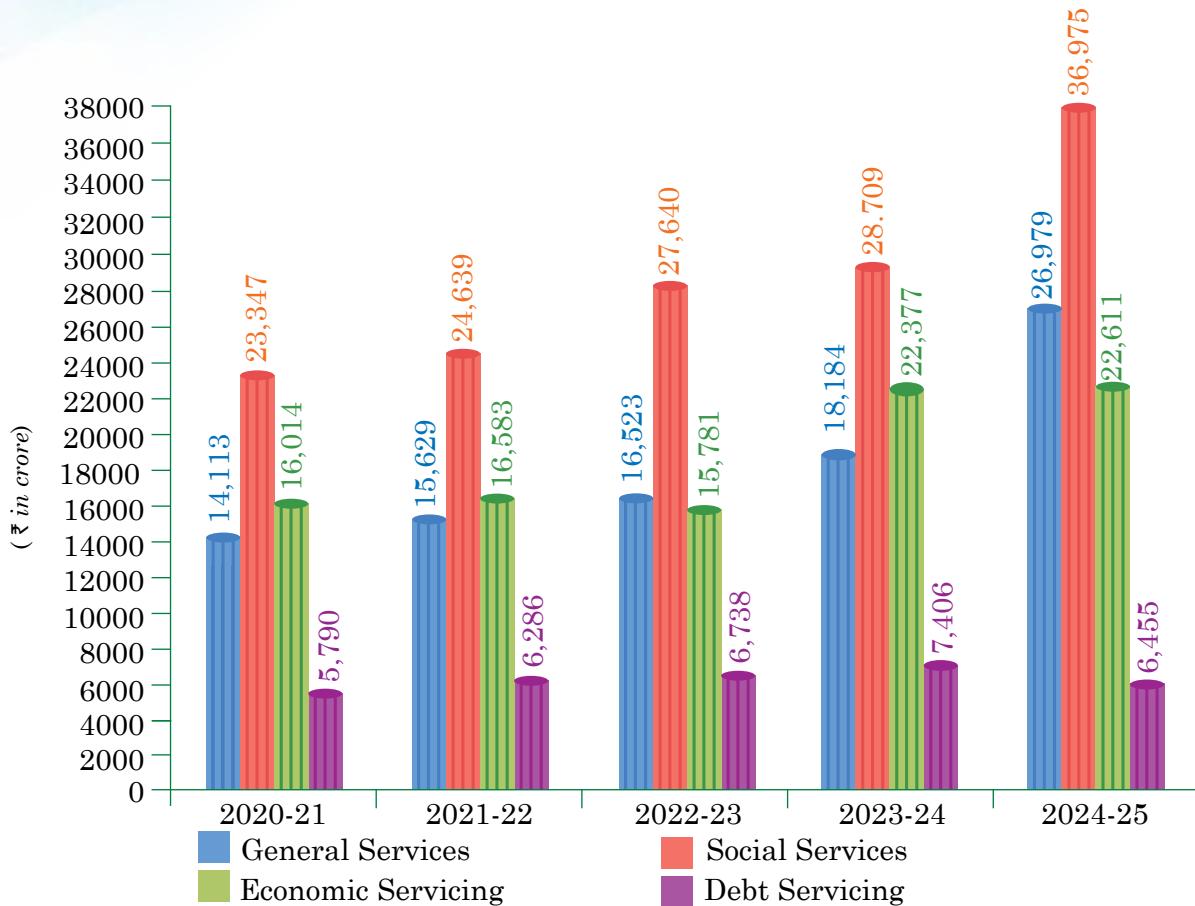
3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

(₹ in crore)

Components	Amount	Percentage
A. Organs of State	1,843	2.13
B. Fiscal Services		
(i) Collection of Taxes on Property and Capital Transaction	482	0.56
(ii) Collection of Taxes on Commodities and Services	131	0.15
(iii) Other Fiscal Services	0.00	0.00
C. Interest Payments and Servicing of debt	6,455	7.46
D. Administrative Services	8,546	9.87
E. Pensions and Miscellaneous General Services	9,522	11.00
F. Social Services	36,975	42.71
G. Economic Services	22,611	26.12
H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)	0.00	...
Total Expenditure (Revenue Account)	86,565	100.00



3.2.2 Major components of Revenue Expenditure 2020-21 to 2024-25



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2024-25 amounting for ₹ 22,647 crore (4 *per cent* of GSDP) were less than Budget Estimates by ₹ 1,340 crore (excess disbursement of ₹ 287 crore under establishment expenditure and excess expenditure of ₹ 3,325 crore under scheme expenditure). The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2019-20 onwards. This can be seen from the table below:

S.No.	Year	2020-21	2021-22	2022-23	2023-24	2024-25
1	Budget (B.E.)	8,653	9,661	16,606	21,248	23,987
2	Actual Expenditure (#)	11,846	10,839	18,226	24,860	22,647
3	Percentage of Actual Exp. to B.E.	137	112	110	98	94
4	Yearly growth in Capital Expenditure	18	(-8	68	36	(-9
5	GSDP	3,18,117	3,63,085	3,81,125	4,61,010	5,06,356
6	Yearly growth in GSDP	(-7	(+14	(+5	(+12	(+18

(#) Include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2024-25, the Government spent ₹ 440 crore under Medical and Public Health, ₹ 628 crore on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes, ₹ 5,419 crore under Other Rural Development Program and ₹ 5,164 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		2020-21	2021-22	2022-23	2023-24	2024-25
General Services	Capital	771	734	873	969	771
	Revenue	19,903	21,555	23,261	25,590	26,979
Social Services	Capital	1,491	1,595	5,221	6,614	4,529
	Revenue	23,347	24,640	27,640	28,709	36,975
Economic Services	Capital	6,203	7,047	7,922	12,987	13,110
	Revenue	16,014	16,583	15,781	22,377	22,611
Grants- in- aid	Capital	--	--	--	--	--
	Revenue	--	--	--	--	--

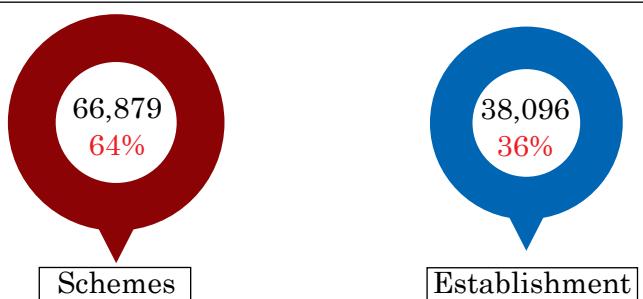
3.4 Compliance with Accounting Standards

- (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 2024-25, there was no addition on account of guarantees. The outstanding guarantees given by the State was ₹ 2,823.38 crore as on 31 March 2025.
- (ii) **Accounting Classification of Grants-in-aid (IGAS-2):** During the year 2024-25 State Government has given ₹ 2,855 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 ₹ 5,050.36 crore involving nine departments, recoveries of principal and interest have not been effected during the past several years except during 2021-22 which includes loans pending since 2007-08. 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

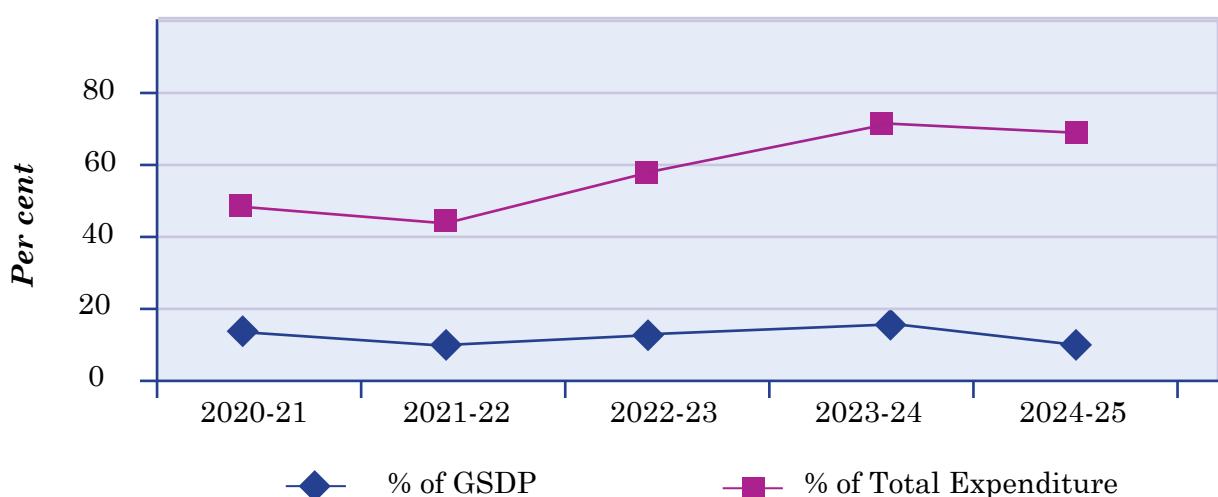
4.1 Distribution of Expenditure (2024-25)



4.2 Scheme Expenditure

Scheme expenditure (both revenue and capital) during 2024-25 was ₹ 66,879 crore constituting 64 *per cent* of total expenditure of ₹ 1,04,975 crore. This comprised ₹ 57,849 crore under state plan, ₹ 9,029 crore under centrally sponsored/ central plans scheme and ₹ 4,043 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 21 *per cent* from ₹ 40,140 crore in 2023-24 to ₹ 48,422 crore in 2024-25. In capital sector it witnessed decreased of 8 *per cent* from ₹ 24,510 crore in 2023-24 to ₹ 22,502 crore in 2024-25. The share of Central Assistance Schemes (Central)/ Central Sector Scheme (Revenue : ₹ 7,754 crore and Capital : ₹ 1,275 crore) in Scheme expenditure increased from ₹ 8,465 crore in 2023-24 to ₹ 9,029 crore in 2024-25.

4.2.1 Scheme Expenditure under Capital Account

(₹ *in crore*)

	2020-21	2021-22	2022-23	2023-24	2024-25
Total Capital Expenditure	11,845	10,839	18,226	24,798	22,647
Total Capital Expenditure (Scheme)	11,749	10,789	18,073	24,510	22,502
Percentage of Capital Expenditure (Scheme) to Total Capital Expenditure	99	99	99	99	99

4.2.2 Scheme expenditure on Loans and Advances

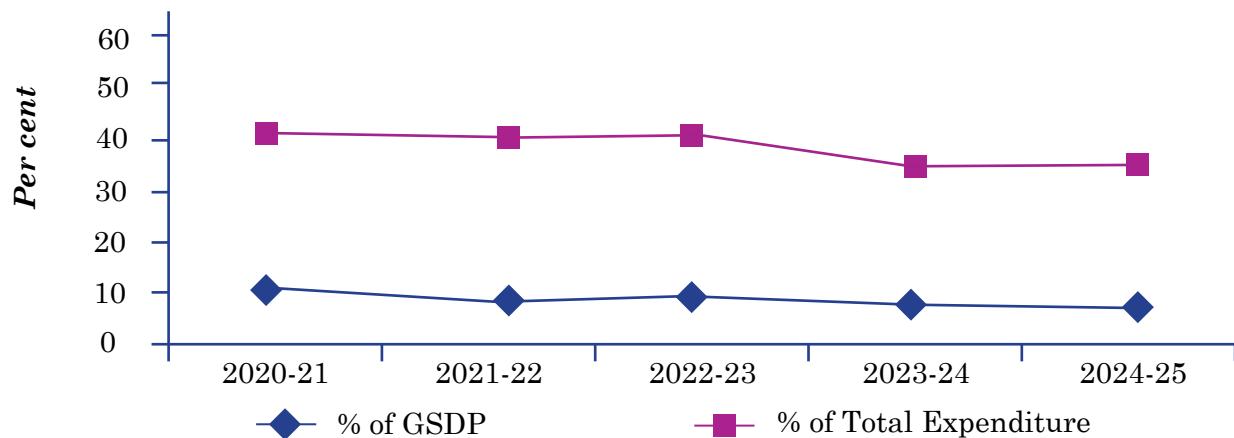
Significant disbursements of Loans and Advances were as under:

Major Heads	Amount (₹ <i>in crore</i>)	Purpose
6801 Loans for Power Projects	4,043	Loans given to various Power Projects
Total	4,043	

4.3 Establishment Expenditure

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

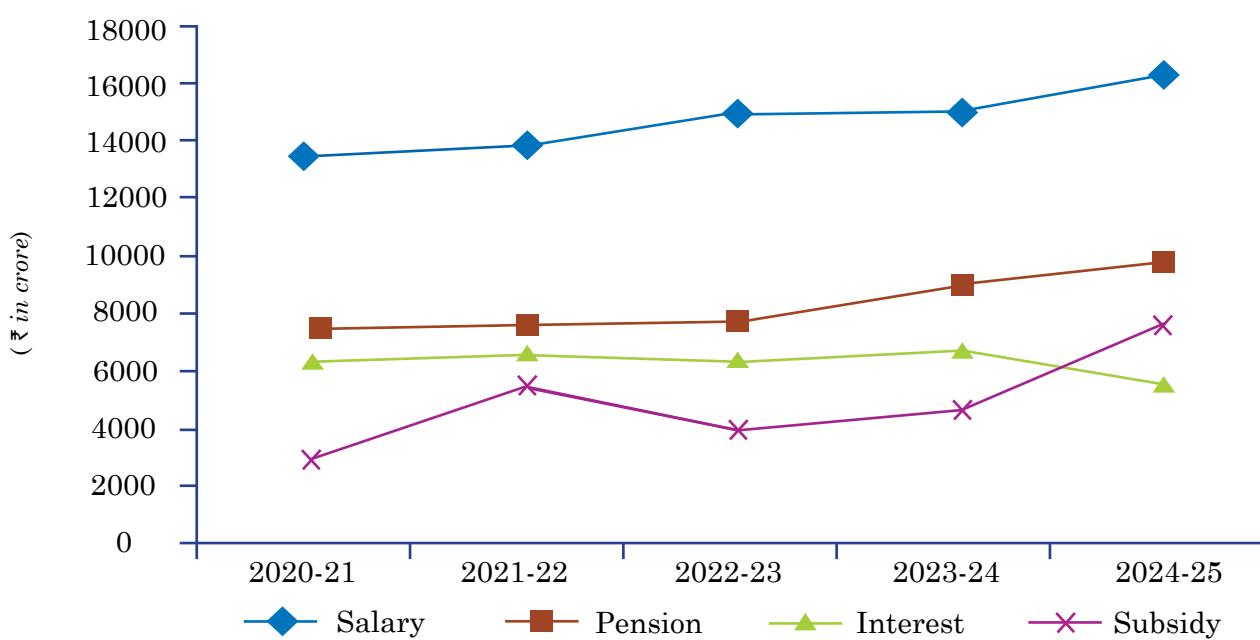
Establishment Expenditure (both revenue and capital) during 2024-25 representing was ₹ 38,103 crore constituting 36 *per cent* of total expenditure of ₹ 1,04,975 crore. This comprised ₹ 38,143 crore under Revenue and ₹ (-)40.00 crore under Capital.



4.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed increase in 2024-25 over the previous year.

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	2020-21	2021-22	2022-23	2023-24	2024-25
Committed Expenditure	28,680	33,732	33,530	36,395	32,285
Revenue Expenditure	59,264	62,778	66,682	76,676	86,565
Revenue Receipt	56,150	69,722	80,246	87,929	94,489
Percentage of Committed Expenditure to Revenue Receipts	51	48	42	41	34
Percentage of Committed Expenditure to Revenue Expenditure	48	54	50	47	37

The committed expenditure decreased by *17 per cent* from 2020-21 to 2024-25 while Revenue Expenditure registered the growth of *46 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 2024-25

(₹ 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	83,945	19,841	0	1,03,786	82,654	(-)21,132
	Charged	7,886	198	0	8,084	6,696	(-)1,388
2.	Capital						
	Voted	23,987	1,837	0	25,824	18,563	(-)7,261
3.	Public Debt						
	Charged	8,500	17	0	8,517	7,680	(-)837
4.	Loans and Advances						
	Voted	4,581	146	0	4,727	4,237	(-)490
	Total						
	Voted	1,12,513	21,824	0	1,34,337	1,05,454	(-)28,883
	Charged	16,386	215	0	16,601	14,376	(-)2,225

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Saving (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loan & Advances	
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
2023-24	(-) 26,638	(-) 5,937	(-) 247	(-) 756	(-) 33,578
2024-25	(-) 22,520	(-) 7,261	(-) 837	(-) 490	(-) 31,108

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	2020-21	2021-22	2022-23	2023-24	2024-25
(in per cent)						
1	Agriculture, Animal Husbandry and Co-operative Department (Agriculture Division)	65	22	53	41	45
20	Health, Medical Education and Family Welfare Department	20	25	23	29	32
29	Mines and Geology Department	47	2	41	46	40
43	Higher and Technical Education Department (Technical Education Division)	57	61	35	27	61

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 2023-24, Supplementary Grants/Appropriations of ₹ 22,039 crore (18 *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	2,396	79	1,386
19	Forest, Environment and climak change Department	Revenue	1,351	153	924

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
39	Home, Jail and Disaster Management Department(Disaster Management Division)	Revenue	1,631	989	1,523
42	Rural Development Department	Revenue	11,148	309	7,422
48	Urban Development and Housing Department (Urban Development Division)	Revenue	2,398	277	808
51	Scheduled Tribe, Scheduled Caste, Minority and Backward Class welfare Department (Scheduled Tribe, Scheduled Caste and Backward Class Welfare Division)	Revenue	2,648	550	2,224
55	Rural Works Department	Revenue	251	6	192
56	Panchayati Raj Department	Revenue	2,060	807	1,176
59	School Education and Literacy Department (Primary and Adult Education Division)	Revenue	8,656	638	8,332

Chapter VI

Assets And Liabilities

6.1 Assets

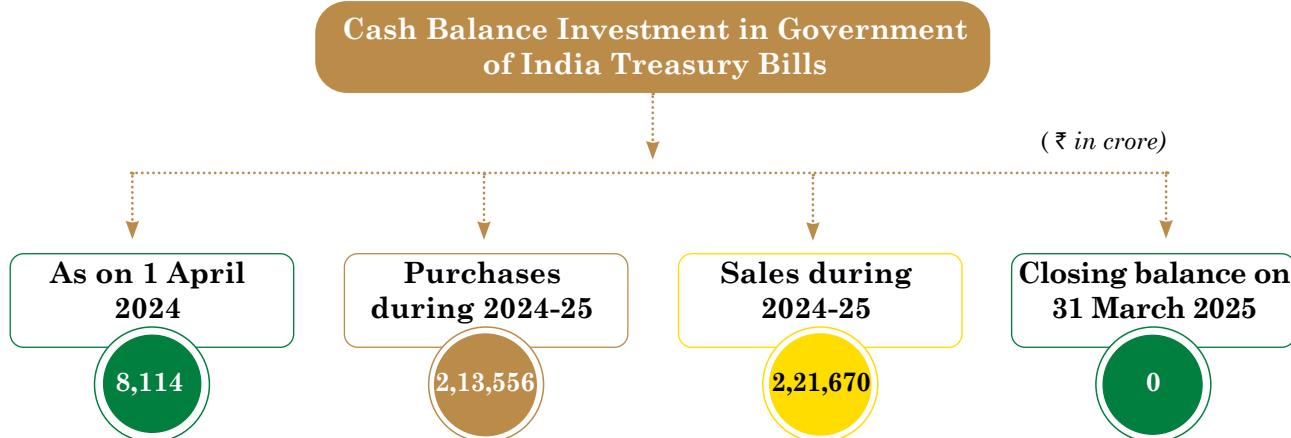
The existing form of accounts do not depict valuation of Government assets like land, buildings etc., Except in the year of acquisition / purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to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

Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 4,311 crore at the end of the year of 2024-25. During 2024-25, investments increased by ₹ 168 crore and dividend income was ₹ 67 crore.

Cash Balance with RBI stood at ₹ 87 crore (credit) on 31 March 2024 and decreased to ₹ 53 crore (credit) at the end of March, 2025. In addition, Government had invested an amount of ₹ 2,13,556 crore on 151 occasions in 14 days Treasury Bills and ₹ 2,21,670 crore rediscounted on 230 occasions during 2024-25. The position of investment during the year 2024-25 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
As on 1 April 2024	Purchases during 2024-25	Sales during 2024-25	Closing balance on 31 March 2025
8,114	2,13,556	2,21,670	0



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 2024-25 was ₹ 14,999 crore. Against this Government of Jharkhand has availed open market borrowing for ₹ 3,500 crore.

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

(₹ in crore)

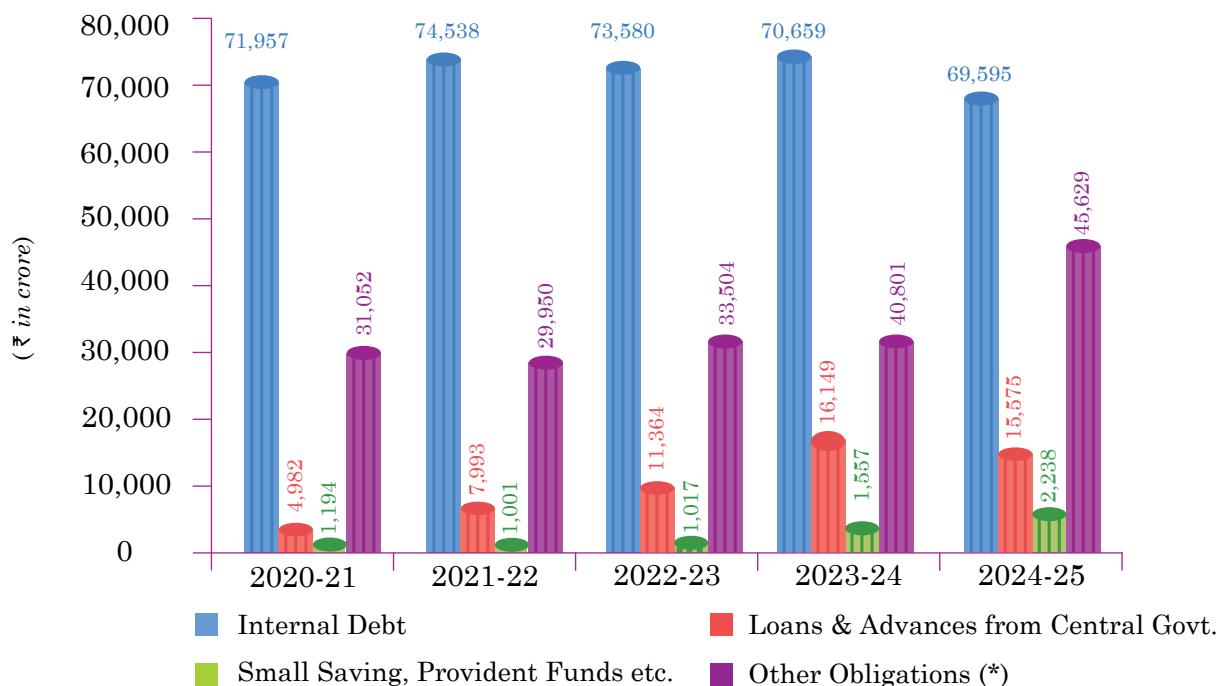
Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
2020-21	76,939	24	32,246	10	1,09,185	34
2021-22	82,532	23	30,950	9	1,13,482	31
2022-23	84,944	22	33,504	9	1,18,448	31
2023-24	86,807	20	40,801	10	1,27,609	29
2024-25	85,170	17	45,629	9	1,30,799	26

* 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 ₹ 3,190 crore (3 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 ₹ 4,311 crore at the end of 2024-25, while investments in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies etc. increased by ₹ 168 crore.

6.4 Loans and Advances by the State Government

Total loans and Advances made by the State Government at the end of 2024-25 was ₹ 25,527 crore. Of this, Loans and Advances to Government Corporations / Companies, Non-Government Institutes and Local Bodies amounted to ₹ 29,568 crore. Recovery of Principal aggregating to ₹ 2,472 crore and Interest amounting to ₹ 2,579 crore is in arrears at the end of 31 March 2025.

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
2020-21	---	607	---
2021-22	---	607	---
2022-23	---	4,498	---
2023-24	---	4,498	---
2024-25	---	2,823	---

* 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 ₹ 69,595 crore as on March 2025.

7.2 Financial Assistance to Local Bodies and Others

During the year, Grants-in-aid to Local Bodies etc., increased from ₹ 30,038 crore in 2023-24 to ₹ 25,211 crore in 2024-25. Grants to Zilla Parishads, Panchayat Samitees and Municipalities (₹ 5,472 crore) represented 22 *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
2022-23	1,463	1,267	0.00	19,464	22,194
2023-24	2,279	940	0.00	26,819	30,038
2024-25	5,022	450	0.00	19,739	25,211

7.3 Cash Balance and Investment of Cash Balance

(₹ *in crore*)

Component	As on 1 April 2024	As on 31 March 2025	Net increase (+) / decrease (-)
Cash Balances	(-)87	(-)53	(-) 140
Investments from cash balance (GOI Treasury Bills)	8,114	0.00	(-) 8,114
Interest realised	97	100	(+) 3

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 2024-25, Revenue Receipts amounting to ₹ 94,488.61 crore (100 *per cent* of total Revenue Receipts), Revenue Expenditure amounting to ₹ 86,565.04 crore (100 per cent of total Revenue Expenditure and capital Expenditure amounting to ₹ 18,409.97 crore (100 *per cent* of total Capital Expenditure) were reconciled by the State Government.

Loans and Advances given by the State Government amounting to ₹ 4,237.10 crore (100 *per cent* of total loans and advances given by the State Government) were also reconciled.

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 (₹ <i>in crore</i>)
Upto 2023-24	47,281	1,31,262.21
2024-25	5,574	29,303.59*
Total	52,855	1,60,565.80

* This includes an amount of ₹10,532.14 crore transferred to SNA through GIA bills during 2023-24 for which detailed vouchers and supporting documents of actual expenditure were not received in A.G. Office.

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 ₹ 17,877 DC bills amounting to ₹ 4,531.00 crore for the period 2000-01 to 2024-25 (position as on 31.03.2025) 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 2023-24	17,875	4,530.88
2024-25*	2	0.12
Total	17,877	4,531.00

* AC bills drawn upto september 2024 are taken in to account.

7.8 Commitments on Account of Incomplete Capital Works

A total expenditure of ₹ 826 crore was incurred during the year 2024-25 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 2025 ranged between 53 per cent to 98 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 2024-25 in the below mentioned Heads was as under:

(₹ in crore)

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	During March	Percentage
5053	Capital Outlay on Civil Aviation	0.00	0.00	0.12	37.15	37.28	36.71	98.48
4408	Capital Outlay on Food Storage and Warechousing	0.00	0.00	0.00	43.57	43.57	42.39	97.30
4402	Capital Outlay on Soil and Water Conservation	0.00	0.08	5.98	75.48	81.53	78.58	96.38
4250	Capital Outlay on other Socual Services	0.00	7.41	1.01	76.31	84.73	74.47	87.89
4235	Capital Outlay on Socual Seciruty and Welfare	13.32	0.00	1.35	95.21	109.88	95.21	96.65
2216	Housing	0.03	2.99	4.51	69.06	76.59	64.75	84.54
2425	Co-operation	14.61	90.38	18.95	447.13	571.07	464.66	81.37
4215	Capital Outlay on Water Supply and Sanitation	167.80	42.92	92.39	1,286.76	1,589.88	1,150.46	72.36
4406	Capital Outlay on Forestry and Wild Life	0.00	0.05	4.80	26.65	31.50	22.53	71.52
5452	CApital Outlay on Tourism	0.00	2.48	15.14	40.90	58.52	38.26	65.39
4217	Capital Outlay on Urban Development	5.05	99.70	201.34	492.96	799.05	490.97	61.44
4403	Capital Outlay on Animal Husbandary	0.00	0.73	1.20	10.24	12.17	6.81	55.92
3452	Tourism	0.37	2.00	15.12	33.34	50.84	27.08	53.27
4401	Capital Outlay on Crop Husbandry	0.00	1.94	0.69	8.16	10.80	5.73	53.05
2406	Forestry and Wild Life	49.25	127.15	294.37	443.31	914.08	481.71	52.70

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA

www.cag.gov.in

<https://cag.gov.in/ae/jharkhand/en>

