



Finance Accounts (Volume - I) 2021-22



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



Government of Jharkhand

FINANCE ACCOUNTS
(Volume - I)

2021-22

GOVERNMENT OF JHARKHAND

Table of Contents

Volume I

Subject	Page (s)
• Table of Contents	i - iii
• Report of the Comptroller and Auditor General of India	iv - vi
• Guide to the Finance Accounts	vii - xiii
Statement 1. Statement of Financial Position	1 - 3
Statement 2. Statement of Receipts and Disbursements Annexure Cash Balances and Investments of Cash Balances	4 - 9
Statement 3. Statement of Receipts (Consolidated Fund)	10 - 14
Statement 4. Statement of Expenditure (Consolidated Fund)	15 - 21
Statement 5. Statement of Progressive Capital Expenditure	22 - 28
Statement 6. Statement of Borrowings and Other Liabilities	29 - 32
Statement 7. Statement of Loans and Advances given by the Government	33 - 44
Statement 8. Statement of Investments of the Government	45
Statement 9. Statement of Guarantees given by the Government	46
Statement 10. Statement of Grants-in-aid given by the Government	47 - 49
Statement 11. Statement of Voted and Charged Expenditure	50 - 51
Statement 12. Statement on Sources and Application of funds for expenditure other than on Revenue Account	52 - 56
Statement 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	57 - 60
• Notes to Finance Accounts	61 - 73

Volume II

Part I

Statement 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	75 - 115
Statement 15. Detailed Statement of Revenue Expenditure by Minor Heads	116 - 182

Table of Contents

Subject	Page (s)
Statement 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads	183 - 331
Statement 17. Detailed Statement of Borrowings and Other Liabilities	332 - 353
Statement 18. Detailed Statement of Loans and Advances given by the Government	354 - 385
Statement 19. Detailed Statement of Investments of the Government	386 - 420
Statement 20. Detailed Statement of Guarantees given by the Government	421 - 422
Statement 21. Detailed Statement on Contingency Fund and Other Public Account transactions	423 - 432
Statement 22. Detailed Statement on Investments of Earmarked Funds	433 -434
 Part II	
Appendix I. Comparative Expenditure on Salary	435 - 443
Appendix II. Comparative Expenditure on Subsidy	444 - 485
Appendix III. Grants-in-aid given by the State Government Institution-wise and Scheme-wise	486 - 510
Appendix IV. Details of Externally Aided Projects	511 - 512
Appendix V. Plan Scheme Expenditure A. Central Schemes (CASC and CSS) B. State Plan Schemes	513 - 524
Appendix VI. Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside State Budget) (Unaudited Figures)	525 - 531
Appendix VII. Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)	532 - 539
Appendix VIII. Financial results of Irrigation Schemes	540 - 545

Table of Contents

Subject	Page (s)
Appendix IX. Commitment of the Government - List of Incomplete Capital Works	546 - 617
Appendix X. Maintenance expenditure with segregation of Salary and Non-Salary portion	618 - 621
Appendix XI. Major Policy Decisions of the Government during the year or New Schemes proposed in the Budget	622 - 623
Appendix XII. Committed Liabilities of the Government	624
Appendix XIII. Re-organisation of States - Items for which allocation of balances between/among the States has not been finalised	625 - 630

Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Jharkhand

Opinion

The Finance Accounts of the Government of Jharkhand for the year ended 31 March 2022 presents the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two volumes; Volume-I contains the consolidated position of the state of finances and explanatory □Notes to Finance Accounts□ including a summary of Significant Accounting Policies and Volume -II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory ‘Notes to Finance Accounts’ present fairly the financial position and the receipts and disbursements of the Government of Jharkhand for the year 2021-22.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2022.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

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

Responsibilities for the Audit of the Annual Accounts

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

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

Emphasis of matter

I want to draw attention to:

- 1) Fourteen departments of the State had drawn ₹2,668.28 crore from Government accounts, against 246 Abstract Contingent (AC) bills, during the financial year 2021-22, but did not submit 78 Detailed Contingent (DC) bills, amounting to ₹463.17 crore, before the close of the financial year. There is, therefore, no assurance that the amount of ₹463.17 crore has actually been spent, during the financial year, for the purpose for which it was sanctioned/authorised by the Legislature. As such, there may be a possible overstatement of expenditure in the year 2021-22.

In addition to this, 18,128 AC bills, amounting to ₹ 5,631.27 crore, drawn up to 2020-21, were also outstanding, as on 31 March 2022. Advances drawn and not accounted for increase the possibility of wastage/misappropriation/malfeasance etc.

[Paragraph 3 (v) of NTFA]

- 2) During the financial year 2021-22, 5,075 Utilisation Certificates (UCs), pertaining to an amount of ₹ 15,806.55 crore, which had become due, were not submitted by the bodies and authorities of the State, against the Grants-in-aid provided by twenty three departments. There is, therefore, no assurance that the amount of ₹ 15,806.55 crore had actually been utilised, during the financial year, for the purpose for which it was sanctioned/authorised by the Legislature.

In addition to this, 33,989 UCs, involving ₹ 87,652.59 crore, due for submission upto 2020-21, were also outstanding, as on 31 March 2022. Thus, a total of 39,064 UCs, involving ₹ 1,03,459.14 crore, were due for submission, as of March 2022. High pendency of UCs is fraught with the risk of fraud and misappropriation of funds.

[Paragraph 3 (vi) of NTFA]

- 3) An amount of ₹ 467.05 crore, being unspent balances of Grants-in-aid related to previous years, has been deposited by the State Government, under Receipt Heads of Accounts by operating Minor Head '913-recovery of unspent balance of Grants-in-aid', during the financial year 2021-22, instead of being set off as reduction of expenditure under Expenditure Heads of Accounts in contravention of accounting rules. The unspent balances could not be bifurcated between Centrally Sponsored Schemes and State Schemes, due to non-availability of details in the digital data maintained by the State Government.

[Statement 14 of Finance Accounts]

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



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date : 13 Dec 2022

Place : New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II : Contingency Fund : This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Jharkhand for 2021-22 is ₹500 crore.

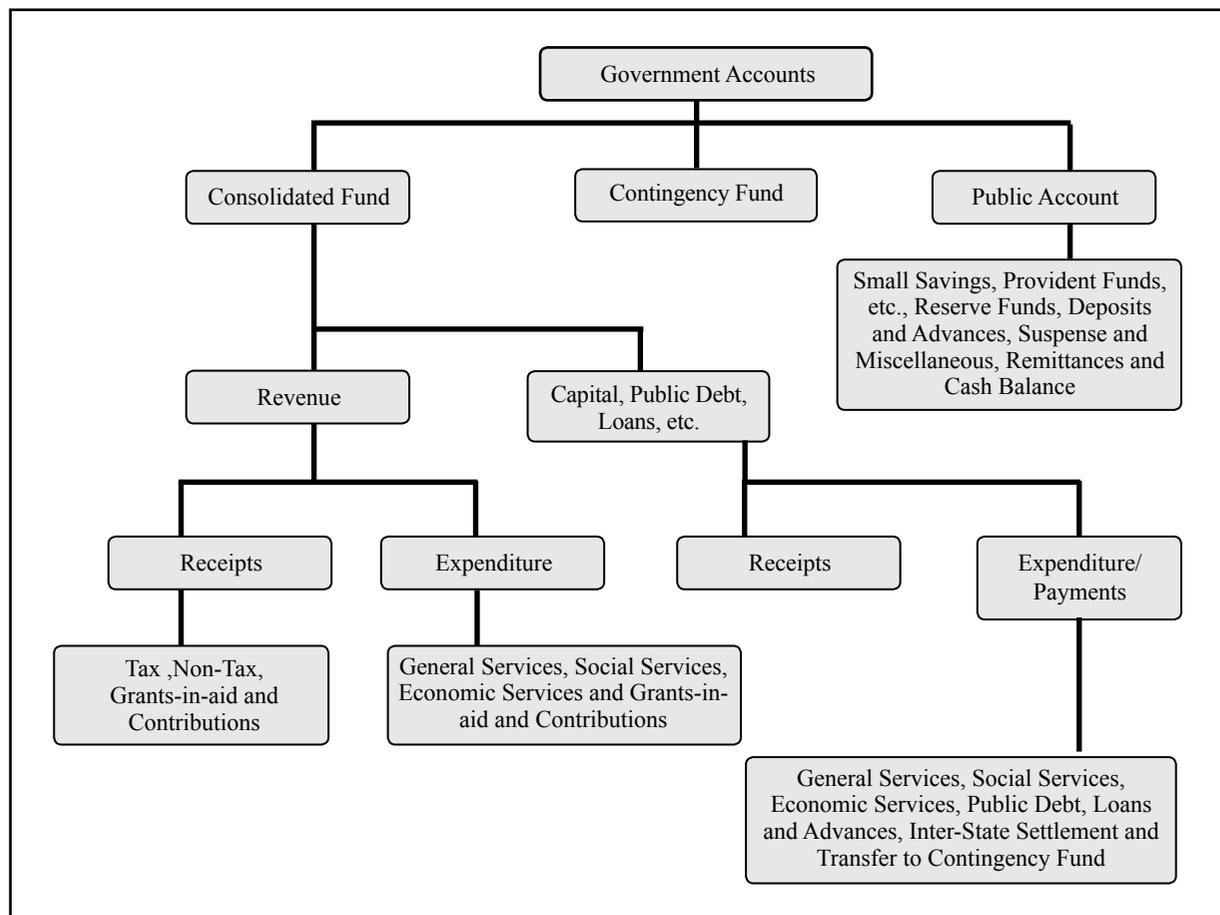
Part III : Public Account : All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2022.)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public debt, Loans and advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. Structure of Government Accounts :



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

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

Notes to Finance Accounts and Significant Accounting Policies

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

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

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

Part I of Volume II

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

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

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

Part II of Volume II

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

C. Ready Reckoner

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

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

1. STATEMENT OF FINANCIAL POSITION

Assets ¹	<i>Reference (Serial no.)</i>		As at 31 March 2021	As at 31 March 2022
	Notes to Finance Accounts	Statement		
<i>(₹ in crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances		21	0.00	0.00
(ii) Departmental Balances		21	44.54	38.67
(iii) Permanent Imprest		21	0.16	0.16
(iv) Cash Balance Investments		21	2,811.20	4,480.63
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 5 (vii)	21	160.55	149.37
(vi) Investments from Earmarked Funds ²		22	703.87	903.87
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.,		8,16,19	992.13	2,130.70
(ii) Other Capital Expenditure ³		5, 16	95,025.55	1,03,263.88
(iii) Inter-State Settlement			0.00	0.00
Contingency Fund (un-recouped)	Para 4	21	0.00	0.00
Loans and Advances		7, 18	24,177.23	24,348.48
Advances with departmental officers		21	19.66	19.67

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

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

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

1. STATEMENT OF FINANCIAL POSITION - contd.

Assets ¹	Reference (Serial no.)		As at 31 March 2021	As at 31 March 2022
	Notes to Finance Accounts	Statement		
			<i>(₹ in crore)</i>	
Suspense and Miscellaneous Balances⁴		21	0.00	0.00
Remittance Balances	Para 5 (iii)	12, 21	0.00	0.00
Cumulative excess of expenditure over receipts			0.00	0.00
Total			1,23,934.89	1,35,335.43

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

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

1. STATEMENT OF FINANCIAL POSITION - conclud.

Liabilities	Reference (Serial no.)		As at 31 March 2021	As at 31 March 2022
	Notes to Finance Accounts	Statement		
<i>(₹ in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt		6, 17	71,956.90	74,538.31
(ii) Loans and Advances from Central Government				
(a) Non-Plan Loans		6, 17	12.27	10.53
(b) Loans for State Plan Schemes		6, 17	4,969.58	7,982.69
(iii) Inter State Settlement			0.00	0.00
Contingency Fund (Corpus)	Para 4	21	500.00	500.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.,		12, 17, 21	1,194.40	1,001.19
(ii) Deposits		12, 17, 21	24,331.45	23,609.29
(iii) Reserve Funds	Para 5 (ii)	12, 21, 22	7,024.26	6,844.35
(iv) Remittance Balances		13, 21	126.45	112.64
(v) Suspense and Miscellaneous Balances ⁴	Para 5 (iii)	12, 21	144.75	117.65
Cumulative excess of Receipts over Expenditure⁵			13,674.83	20,618.78
Total			1,23,934.89	1,35,335.43

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

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements	
	2021-22	2020-21	2021-22	2020-21
Part I - Consolidated Fund				
Section-A: Revenue				
	<i>(₹ in crore)</i>		<i>(₹ in crore)</i>	
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>			Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	
State Own Revenue	31,320.36	24,444.09		
(i) Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	21,289.61	16,880.08	<i>Salaries¹</i>	13,928.81 12,836.58
(ii) Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	10,030.75	7,564.01	<i>Grants-in-aid²</i>	19,626.95 20,077.67
			<i>Subsidies</i> <i>(Ref. Appendix-II)</i>	5,652.81 3,208.09
Interest receipts <i>(Ref. Statement 3 & 14)</i>	95.54	81.36	General services <i>(Ref. Statement 4 & 15)</i>	15,557.31 14,358.39
Others <i>(Ref. Statement 3)</i>	9,935.21	7,482.65	<i>Interest Payment and service of debt</i> <i>(Ref. Statement 4-A, 4-B & 15)</i>	6,486.05 6,094.35
			<i>Pension</i> <i>(Ref. Statement 4-A, 4-B & 15)</i>	7,614.30 6,796.51
			<i>Others</i> <i>(Ref. Statement 4-B)</i>	1,456.96 1,467.53

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

² Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc., by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements		
	2021-22	2020-21	2021-22	2020-21	
	(₹ in crore)		(₹ in crore)		
			Social services	7,112.58	6,984.92
			<i>(Ref. Statement 4-A & 15)</i>		
Share of Union Taxes/ Duties	27,734.65	19,712.23	Economic services	899.46	1,797.94
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>		
Grants from Central Government	10,666.85	11,993.41	Compensation and assignment to Local Bodies and PRIs	0.00	0.00
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A & 15)</i>		
Total Revenue Receipts	69,721.86	56,149.73	Total Revenue Expenditure	62,777.92	59,263.59
Revenue Deficit	0.00	3,113.86	Revenue Surplus	6,943.94	0.00
Section-B: Capital					
Capital Receipts	0.00	0.00	Capital Expenditure³		
<i>(Ref. Statement 3 & 14)</i>			<i>(Ref. Statement 4-A, 4-B & 16)</i>		
			General Services	734.30	770.92
			<i>(Ref. Statement 4-A & 16)</i>		
			Social Services ⁴	1,595.26	1,491.46
			<i>(Ref. Statement 4-A & 16)</i>		
			Economic Services	7,047.34	6,203.28
			<i>(Ref. Statement 4-A & 16)</i>		
Total Capital Receipts	0.00	0.00	Total Capital Expenditure	9,376.90	8,465.66
Recoveries of Loans and Advances	1,291.73	48.78	Loans and Advances disbursed		
<i>(Ref. Statement 3, 7 & 18)</i>			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Social Services	16.27	22.91
			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Economic Services	1,415.03	3,352.40
			<i>(Ref. Statement 4-A, 7 & 18)</i>		
			Others	31.68	4.46
			<i>(Ref. Statement 7)</i>		
Total Recoveries of Loans and Advances	1,291.73	48.78	Total Loans and Advances disbursed	1,462.98	3,379.77

³ It includes ₹48.30 crore and ₹50.47 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major head '4515' for the year 2020-21 and 2021-22.

⁴ It includes ₹3.00 crore as 'GIA' under the Major head '4225' for the year 2021-22.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements		
	2021-22	2020-21	2021-22	2020-21	
	<i>(₹ in crore)</i>		<i>(₹ in crore)</i>		
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>			Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>		
Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 3, 6 & 17)</i>	6,594.22	10,958.31	Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	4,012.80	2,546.88
Loans from Government of India <i>(Ref. Statement 3, 6 & 17)</i>	3,245.65	2,588.27	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	234.28	197.94
Total Public Debt receipts	9,839.87	13,546.58	Total Public Debt payment	4,247.08	2,744.82
Net of Inter-State Settlement	0.00	0.00	Net of Inter-State Settlement	0.00	0.00
Total Capital Receipts	11,131.60	13,595.36	Total Capital Expenditure	15,086.96	14,590.25
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	80,853.46	69,745.09	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	77,864.88	73,853.84
Deficit in Consolidated Fund	0.00	4,108.75	Surplus in Consolidated Fund	2,988.58	0.00
Part II - Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00	Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements	
	2021-22	2020-21	2021-22	2020-21
	(₹ in crore)		(₹ in crore)	
Part III - Public Account⁵				
Small savings, Provident funds etc. <i>(Ref. Statement 21)</i>	1,172.20	1,179.21	Small savings, provident funds etc. <i>(Ref. Statement 21)</i>	1,365.41 1,201.67
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,025.60	1,681.00	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,405.52 908.62
Deposits <i>(Ref. Statement 21)</i>	13,585.74	16,155.84	Deposits <i>(Ref. Statement 21)</i>	14,307.90 12,929.13
Advances <i>(Ref. Statement 21)</i>	556.58	513.92	Advances <i>(Ref. Statement 21)</i>	556.59 526.44
Suspense and Miscellaneous⁶ <i>(Ref. Statement 21)</i>	83,534.41	94,595.01	Suspense and Miscellaneous⁶ <i>(Ref. Statement 21)</i>	85,225.08 94,279.82
Remittances <i>(Ref. Statement 21)</i>	8,159.71	8,118.09	Remittances <i>(Ref. Statement 21)</i>	8,173.53 8,073.94
Total Receipts Public Account <i>(Ref. Statement 21)</i>	1,08,034.24	1,22,243.07	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	1,11,034.03 1,17,919.62
Deficit in Public Account	2,999.79	0.00	Surplus in Public Account	0.00 4,323.45
Opening Cash Balance	160.55	(-)54.14	Closing Cash Balance	149.37 160.55
Increase in cash balance	0.00	214.69	Decrease in cash balance	11.18 0.00

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

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

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

CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 31 March 2021	As on 31 March 2022
<i>(₹ in crore)</i>		
(a) General Cash Balance-		
(1) Deposits with Reserve Bank ¹	160.55	149.37
(2) Investments held in the Cash Balance Investments Accounts	2,811.20	4,480.63
Total - (a)	2,971.75	4,630.00
(b) Other Cash Balances and Investments²-		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	44.54	38.67
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.16	0.16
(3) Investments of earmarked funds	703.87	903.87
Total - (b)	748.57	942.70
Total (a) and (b)	3,720.32	5,572.70

1 The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2021-22 advised to the RBI till 10 April 2022.

There was a difference of ₹162.42 crore (Net Debit) between the figures reflected in the accounts (₹149.37 crore Debit) and that intimated by Reserve Bank of India (₹13.05 crore Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance. Discrepancy statement of ₹162.42 crore (Debit) for the year 2021-22 has been sent to Reserve Bank of India, Ranchi for reconciliation and necessary correction in RBD balance.

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

Explanatory Notes :-

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

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE TO STATEMENT 2 - conclud.

CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

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

- (c) The limit for ordinary Ways and Means advances to the State Government was ₹1,152.00 Crore with effect from 17.04.2020 and subsequently decreased to ₹1,067.00 crore with effect from 31.03.2022. The Bank has also agreed to give Special Ways and Means advances against the pledge of Government Securities. The limit of Special Ways and Means advances was revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2021-22 is given below:-

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 349 |
| (ii) Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means advance | 6 |
| (iii) Number of days on which the minimum balance was maintained by taking Special Ways and Means advance | 10 |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | Nil |
- (d) The investment of ₹4,480.63 crore out of the cash balance is in the securities of Government of India. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹37.50 crore.
- (e) Investment of ₹200.00 Crore has been made during the year 2021-22 by the State Government in its own securities.
- (f) Details of investments out of earmarked funds are given in Statement No. 22.

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

3. STATEMENT OF RECEIPTS

(Consolidated Fund)

Description	Actuals	
	2021-22	2020-21
I. REVENUE RECEIPTS		
		<i>(₹ in crore)</i>
A. Tax Revenue	49,024.25	36,592.31
A. 1 Own Tax revenue	21,289.61	16,880.08
State Goods and Services Tax	9,557.40	7,930.56
Taxes on Sales, Trades, etc	5,213.40	4,300.89
State Excise	1,806.61	1,821.09
Taxes on Vehicles	1,262.78	976.35
Land Revenue	1,621.21	872.93
Stamps and Registration fees	987.24	708.14
Taxes and Duties on Electricity	791.72	195.26
Other Taxes on Income and Expenditure	46.15	74.77
Other Taxes and Duties on Commodities and Services	3.10	0.09
Service Tax	0.00	0.00
Taxes on Agricultural Income	0.00	0.00
Hotel Receipt	0.00	0.00
Taxes on Goods and Passengers	0.00	0.00
Estate Duty	0.00	0.00
A. 2 Share of net proceeds of Taxes	27,734.64	19,712.23
Taxes on Income other than Corporation Tax	8,693.39	6,093.05
Corporation Tax	7,138.76	5,943.73
Central Goods and Services Tax	8,367.18	5,863.13
Customs	2,059.54	1,050.73
Union Excise Duties	1,088.91	663.09
Service Tax	356.00	84.50
Other Taxes and Duties on Commodities and Services	29.02	14.00
Taxes on Wealth	1.78	0.00
Other Taxes on Income and Expenditure	0.06	0.00
Integrated Goods and Services Tax	0.00	0.00
Total A	49,024.25	36,592.31

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

Description	Actuals	
	2021-22	2020-21
I. REVENUE RECEIPTS - contd.		
		<i>(₹ in crore)</i>
B. Non-Tax Revenue	10,030.74	7,564.01
Non-ferrous Mining and Metallurgical Industries	7,535.03	5,012.47
Forestry and Wild Life	655.76	328.17
Miscellaneous General Services	482.68	171.11
Urban Development	262.93	79.81
Civil Supplies	131.76	137.05
Education, Sports, Art and Culture	128.29	165.90
Roads and Bridges	112.43	31.11
Other Administrative Services	107.39	114.51
Interest Receipts	95.54	81.36
Major Irrigation	78.61	31.57
Police	75.05	66.61
Labour and Employment	58.11	60.59
Other Social Services	48.15	44.32
Power	47.91	160.38
Medium Irrigation	42.21	26.51
Village and Small Industries	30.30	20.95
Other Rural Development Programme	27.61	13.66
Public Works	16.69	5.80
Other General Economic Services	13.59	10.44
Other Industries	13.34	22.26
Water Supply and Sanitation	9.69	9.10
Industries	9.67	27.64
Medical and Public Health	8.78	270.71
Fisheries	6.10	6.33
Dairy Development	5.90	5.21
Crop Husbandry	5.34	555.55

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

Description	Actuals	
	2021-22	2020-21
I. REVENUE RECEIPTS - conclud.		
	<i>(₹ in crore)</i>	
Jails	4.33	3.92
Public Service Commission	3.62	2.78
Contribution and Recoveries towards Pension and other Retirement Benefits	3.32	5.96
Social Security and Welfare	3.21	18.05
Animal Husbandry	3.15	27.95
Minor Irrigation	1.60	0.73
Housing	1.25	7.61
Co-operation	0.96	1.94
Stationery and Printing	0.25	19.91
Other Agricultural Programmes	0.16	0.63
Information and Publicity	0.02	0.01
Tourism	0.01	0.22
Dividends and Profits	0.00	15.00
Civil Aviation	0.00	0.10
Supplies and Disposals	0.00	0.08
Family Welfare	0.00	0.00
Total B	10,030.74	7,564.01

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

Description	Actuals	
	2021-22	2020-21
II . GRANTS FROM GOVERNMENT OF INDIA		
	<i>(₹ in crore)</i>	
C. Grants-in-aid from Central Government	10,666.86	11,993.41
C. 1 Non-Plan Grants	0.00	0.00
Grants under the Constitution (Distribution of Revenue Order)	0.00	0.00
Grants under the proviso to Article 275 (1) of the Constitution	0.00	0.00
Grants towards contribution to State Disaster Response Fund	0.00	0.00
Grants under National Calamity Contingency Fund	0.00	0.00
Other Grants	0.00	0.00
C. 2 Grants for State/Union Territory Plan Schemes	0.00	0.00
Block Grants (including externally aided project)	0.00	0.00
Grants under the proviso to Article 275 (1) of the Constitution	0.00	0.00
Grant for Central Road Fund	0.00	0.00
Other Grants	0.00	0.00
C. 3 Grants for Central Plan Schemes	0.00	0.00
C. 4 Grants for Centrally Sponsored Plan Schemes	0.00	0.00
C. 5 Grants for Special Plan Schemes	0.00	0.00
C. 6 Centrally Sponsored Schemes	6,577.16	6,838.85
C. 7 Finance Commission Grants	2,198.30	2,990.50
C. 8 Other Transfer/Grants to States	1,891.40	2,164.06
Grants under Proviso to Article 275(1) of the Constitution	122.64	102.78
Grants for Central Road Fund	40.79	78.77
Compensation for loss of revenue arising out of implementation of GST	1,525.63	1,958.32
Compensation to State Govt. For Revenue loss due to phasing out of the Central Sales Tax (CST)	0.00	0.00
Other Grants	202.34	24.19
Total C	10,666.86	11,993.41
Total Revenue Receipts (A+B+C)	69,721.85	56,149.73

3. STATEMENT OF RECEIPTS - conclud.

(Consolidated Fund)

Description	Actuals	
	2021-22	2020-21
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
	<i>(₹ in crore)</i>	
D. Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00
E. Public Debts Receipts	9,839.87	13,546.58
E. 1 Internal Debt of the State Government	6,594.22	10,958.31
Market Loans	5,000.00	9,400.00
Loans from the National Bank for Agricultural and Rural Development	1,594.00	1,558.31
Loans from National Co-operative Development Corporation	0.22	0.00
Loans from other Institutions	0.00	0.00
Special Securities issued to National Small Savings Fund	0.00	0.00
Compensation and other Bonds	0.00	0.00
Ways and Means Advances	0.00	0.00
E. 2 Loans and Advances from the Central Government	3,245.65	2,588.27
Non-Plan Loans	0.00	0.00
Loans for State Plan Schemes	3,245.65	2,588.27
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Total E	9,839.87	13,546.58
F. Loans and Advances by State Government (Recoveries)¹	1,291.73	48.78
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	80,853.45	69,745.09

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

4. STATEMENT OF EXPENDITURE
(Consolidated Fund)

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
<i>(₹ in crore)</i>				
A General Services				
A.1 Organs of State				
Parliament/ State/ Union Territory Legislatures	112.89	0.00	0.00	112.89
President, Vice President/ Governor/ Administrator of Union Territories	10.26	0.00	0.00	10.26
Council of Ministers	24.31	0.00	0.00	24.31
Administration of Justice	507.90	0.00	0.00	507.90
Elections	109.59	0.00	0.00	109.59
A.2 Fiscal Services				
Land Revenue	354.93	0.00	0.00	354.93
Stamps and Registration	16.37	0.00	0.00	16.37
State Excise	27.49	0.00	0.00	27.49
Taxes on Sales, Trade etc.	71.03	0.00	0.00	71.03
Taxes on Vehicles	8.13	0.00	0.00	8.13
Other Taxes and Duties on Commodities and Services	1.87	0.00	0.00	1.87
Other Fiscal Services	2.26	7.72	0.00	9.98
Appropriation for reduction or avoidance of Debt	200.00	0.00	0.00	200.00
Interest Payments	6,286.05	0.00	0.00	6,286.05
A.3 Administrative Services				
Public Service Commission	37.23	0.00	0.00	37.23
Secretariat-General Services	107.07	0.00	0.00	107.07
District Administration	255.16	0.00	0.00	255.16
Treasury and Accounts Administration	13.45	0.00	0.00	13.45
Police	5,277.62	449.06	0.00	5,726.68
Jails	183.87	0.00	0.00	183.87
Stationery and Printing	1.91	0.00	0.00	1.91
Public Works	134.79	271.78	0.00	406.57
Other Administrative Services	196.83	5.73	0.00	202.56
A.4 Pensions and Miscellaneous General Services				
"Pensions and other Retirement Benefits"	7,614.30	0.00	0.00	7,614.30
Miscellaneous General Services	0.00	0.00	0.00	0.00
Total General Services	21,555.31	734.29	0.00	22,289.60

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				<i>(₹ in crore)</i>
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	10,817.10	94.34	0.00	10,911.44
Technical Education	281.50	0.00	0.00	281.50
Sports and Youth Services	66.79	0.00	0.00	66.79
Art and Culture	8.81	0.00	0.00	8.81
B.2 Health and Family Welfare				
Medical and Public Health	4,329.32	488.68	0.00	4,818.00
Family Welfare	4.85	0.00	0.00	4.85
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	730.43	505.11	0.00	1,235.54
Housing	21.75	85.17	0.00	106.92
Urban Development	2,421.43	0.00	16.27	2,437.70
B.4 Information and Broadcasting				
Information and Publicity	179.47	0.00	0.00	179.47
B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,074.77	364.42	0.00	1,439.19
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	182.09	0.00	0.00	182.09
B.7 Social Welfare and Nutrition				
Social Security and Welfare	3,943.19	11.92	0.00	3,955.11
Nutrition	544.75	0.00	0.00	544.75
Relief on account of Natural Calamities	0.00	0.00	0.00	0.00
B.8 Others				
Other Social Services	0.74	45.62	0.00	46.36
Secretariat-Social Services	32.34	0.00	0.00	32.34
Total Social Services	24,639.33	1,595.26	16.27	26,250.86

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
				<i>(₹ in crore)</i>
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	2,213.40	5.47	0.00	2,218.87
Soil and Water Conservation	161.39	198.81	0.00	360.20
Animal Husbandry	219.44	6.26	0.00	225.70
Dairy Development	97.50	0.50	0.00	98.00
Fisheries	91.88	12.03	0.00	103.91
Forestry and Wild life	496.06	0.00	0.00	496.06
Food, Storage and Warehousing	0.00	39.25	0.00	39.25
Agricultural Research and Education	142.43	0.00	0.00	142.43
Co-operation	104.03	91.42	0.00	195.45
Other Agricultural Programmes	7.83	0.00	0.00	7.83
C.2 Rural Development				
Special Programmes for Rural Development	1,193.41	0.00	0.00	1,193.41
Rural Employment	3,608.95	0.00	0.00	3,608.95
Other Rural Development Programmes	1,621.30	1,142.75	2.46	2,766.51
C.3 Irrigation and Flood Control				
Major Irrigation	156.02	259.27	0.00	415.29
Medium Irrigation	145.61	886.44	0.00	1,032.05
Minor Irrigation	71.25	30.52	0.00	101.77
Command Area Development	0.00	0.00	0.00	0.00
Flood Control and Drainage	0.00	28.03	0.00	28.03
C.4 Energy				
Power	3,658.29	87.52	1,412.57	5,158.38
New and Renewable Energy	150.00	0.00	0.00	150.00
C.5 Industry and Minerals				
Village and Small Industries	92.80	0.00	0.00	92.80
Industries	190.32	0.00	0.00	190.32
Non-Ferrous Mining and Metallurgical Industries	46.59	1,000.00	0.00	1,046.59
Capital Outlay on Other Industries	0.00	0.00	0.00	0.00
Other Outlays on Industries and Minerals	0.00	2.00	0.00	2.00

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				<i>(₹ in crore)</i>
C.6 Transport				
Civil Aviation	5.85	1.23	0.00	7.08
Roads and Bridges	287.13	3,143.07	0.00	3,430.20
Road Transport	0.06	37.82	0.00	37.88
Other Transport Services	150.00	20.00	0.00	170.00
C.7 General Economic Services				
Secretariat-Economic Services	174.73	0.00	0.00	174.73
Tourism	76.96	54.95	0.00	131.91
Census Surveys and Statistics	17.55	0.00	0.00	17.55
Investments in General Financial and Trading Institutions	0.00	0.00	0.00	0.00
Civil Supplies	1,398.77	0.00	0.00	1,398.77
Other General Economic Services	3.71	0.00	0.00	3.71
Total Economic Services	16,583.26	7,047.34	1,415.03	25,045.63

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - conclud.				
<i>(₹ in crore)</i>				
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	0.00
E Loans to Government Servants etc.				
Loans to Government Servants etc.	0.00	0.00	31.68	31.68
F Public Debt				
Internal Debt of the State Government	0.00	0.00	4,012.80	4,012.80
Loans and Advances from the Central Government	0.00	0.00	234.28	234.28
G Inter-State Settlement				
Inter-State Settlement	0.00	0.00	0.00	0.00
Total Loans, Grants-in-aid and Contributions	0.00	0.00	4,278.76	4,278.76
Total Consolidated Fund Expenditure	62,777.90	9,376.89	5,710.06	77,864.85*

*Differs from rounding-off of absolute figure by (-) ₹ 0.02 crore.

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

Object of Expenditure	2019-20			2020-21			2021-22			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
1	2	3	4	5	6	7	8	9	10	
B. EXPENDITURE BY NATURE										
<i>(₹ in crore)</i>										
1	Salaries	12,782.34	49.35	12,831.69	12,836.58	48.30	12,884.88	13,928.81	50.47	13,979.28
2	Grants-in-aid (Non-Salary)	10,725.29	0.00	10,725.29	10,835.98	0.00	10,835.98	11,353.68	3.00	11,356.68
3	Major works (State Plan)	0.40	9,228.85	9,229.25	0.00	6,813.77	6,813.77	0.00	6,990.84	6,990.84
4	Grants-in-aid for Capital assets	7,079.39	0.00	7,079.39	6,369.87	0.00	6,369.87	5,358.63	0.00	5,358.63
5	Pensionary Charges	6,004.60	0.00	6,004.60	6,796.51	0.00	6,796.51	7,614.30	0.00	7,614.30
6	Interest Payments	5,307.71	0.00	5,307.71	5,790.48	0.00	5,790.48	6,286.05	0.00	6,286.05
7	Grants-in-aid (Salary)	1,386.79	0.00	1,386.79	2,871.82	0.00	2,871.82	2,914.63	0.00	2,914.63
8	Repayment of borrowings	0.00	4,231.40	4,231.40	0.00	2,744.82	2,744.82	0.00	4,247.08	4,247.08
9	Supplies and Materials	822.69	51.48	874.17	616.68	58.78	675.46	931.56	108.38	1,039.94
10	Loans and Advances	0.00	165.43	165.43	0.00	3,379.77	3,379.77	0.00	1,462.98	1,462.98
11	Other expenditure	706.45	384.07	1,090.52	814.38	435.58	1,249.96	855.64	569.72	1,425.36
12	Scholarships/ stipend	473.85	0.00	473.85	456.87	0.00	456.87	491.87	0.00	491.87
13	Lump-sum	357.00	65.21	422.21	2,735.23	370.04	3,105.27	1,284.93	415.68	1,700.61
14	Maintenance and repair	370.97	0.00	370.97	287.66	0.00	287.66	303.86	26.16	330.02
15	Cash relief	2,684.29	17.75	2,702.04	3,026.27	24.78	3,051.05	3,437.82	25.46	3,463.28
16	Honorarium	499.82	0.00	499.82	2.90	0.00	2.90	445.60	0.00	445.60
17	Subsidies	4,274.87	0.00	4,274.87	3,208.09	0.00	3,208.09	5,652.81	0.00	5,652.81
18	Office expenses	382.93	0.47	383.40	190.46	1.00	191.46	176.91	1.22	178.13
19	Contributions	594.82	0.00	594.82	91.19	7.00	98.19	899.27	20.00	919.27
20	Wages	375.32	0.00	375.32	421.90	0.00	421.90	451.02	0.00	451.02
21	Travelling Expenses	257.93	0.31	258.24	167.79	0.30	168.09	14.55	0.00	14.55
22	Professional Services	227.50	19.20	246.70	179.24	3.77	183.01	197.37	5.85	203.22
23	Machinery and Equipment	124.95	6.46	131.41	137.46	14.00	151.46	82.56	11.52	94.08
24	Medical Store Supply	21.97	0.00	21.97	27.26	0.00	27.26	43.27	0.00	43.27
25	Motor-vehicle	123.00	9.23	132.23	111.98	1.54	113.52	149.40	3.52	152.92
26	Contractual Allowances	209.74	0.00	209.74	226.78	0.00	226.78	223.68	0.00	223.68
27	Electricity Expenditure	52.86	0.01	52.87	851.59	0.01	851.60	130.47	0.02	130.49
28	Uniform	38.21	0.05	38.26	33.77	0.05	33.82	39.32	0.04	39.36

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

Object of Expenditure	2019-20			2020-21			2021-22			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
1	2	3	4	5	6	7	8	9	10	
B. EXPENDITURE BY NATURE										
<i>(₹ in crore)</i>										
29	Cost of Ration	60.86	0.00	60.86	61.97	0.00	61.97	68.28	0.00	68.28
30	Advertising and Publicity	141.37	0.26	141.63	103.00	0.00	103.00	92.18	0.00	92.18
31	Training Allowance	3.95	0.22	4.17	0.32	0.90	1.22	0.00	0.00	0.00
32	Other Administrative expenses	15.67	2.02	17.69	10.82	1.84	12.66	4.54	0.85	5.39
33	Seminar, Exhibition and Publicity	89.30	0.23	89.53	52.80	0.09	52.89	15.17	0.00	15.17
34	State share of Centrally Sponsored Scheme	334.35	0.00	334.35	331.39	0.00	331.39	209.24	0.00	209.24
35	Information, Communication and Transmission (ITC) Services	142.85	0.03	142.88	56.83	0.00	56.83	148.56	0.00	148.56
36	Expenditure on training	24.90	2.90	27.80	20.09	2.60	22.69	29.33	0.71	30.04
37	Share of taxes/ duties/ Rent, Rates, Taxes	28.81	0.09	28.90	34.58	0.03	34.61	12.09	0.07	12.16
38	Purchase of new motor-vehicle	6.53	9.26	15.79	6.38	11.95	18.33	20.40	2.13	22.53
39	Others (Includes expenditure less than ₹10 crore under each object head)	83.44	31.26	114.70	101.42	7.73	109.15	115.64	2.70	118.34
40	Investment	0.00	0.00	0.00	0.00	661.60	661.60	0.00	1,138.57	1,138.57
Gross Expenditure		56,817.72	14,275.54	71,093.26	59,868.34	14,590.25	74,458.59	63,983.44	15,086.97	79,070.41
Deduct- Recoveries		361.09	0.00	361.09	604.75	0.00	604.75	1,205.52	0.00	1,205.52
Net Expenditure		56,456.63	14,275.54	70,732.17	59,263.59	14,590.25	73,853.84	62,777.92	15,086.97	77,864.89*

* Differs from rounding-off of absolute figure by (+) ₹ 0.02 crore.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2021-22
		2020-21	2020-21	2021-22	2021-22	
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
A-	Capital Account of General Services					
4047-	Capital Outlay on other Fiscal Services	8.75	266.52	7.72	274.24	(-)11.77
4055-	Capital Outlay on Police	570.88	3,442.79	449.06	3,891.85	(-)21.34
4059-	Capital Outlay on Public Works	188.76	2,551.48	271.78	2,823.26	43.98
4070-	Capital Outlay on other Administrative Services	2.53	94.14	5.73	99.87	126.48
	Total-A- Capital Account of General Services	770.92	6,354.93	734.29	7,089.22	(-)4.75
B-	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202-	Capital Outlay on Education, Sports, Art and Culture	94.87	2,974.74	94.34	3,069.08	(-)0.56
	Total (a) Capital Account of Education, Sports, Art and Culture	94.87	2,974.74	94.34	3,069.08	(-)0.56
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Public Health	586.13	3,873.48	488.68	4,362.16	(-)16.63
	Total (b) Capital Account of Health and Family Welfare	586.13	3,873.48	488.68	4,362.16	(-)16.63

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2021-22
		2020-21	2020-21	2021-22	2021-22	
1	2	3	4	5	6	7
B-	Capital Account of Social Services - contd.					
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215-	Capital Outlay on Water Supply and Sanitation	438.30	4,953.10	505.11	5,458.21	15.24
4216-	Capital Outlay on Housing	42.04	808.99	85.17	894.16	102.59
4217-	Capital Outlay on Urban Development	0.00	1,378.95	0.00	1,378.95	0.00
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	480.34	7,141.04	590.28	7,731.32	22.89
(d)	Capital Account of Information and Broadcasting					
4220-	Capital Outlay on Information and Publicity	0.00	42.39	0.00	42.39	0.00
	Total (d) Capital Account of Information and Broadcasting	0.00	42.39	0.00	42.39	0.00
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	269.28	2,897.90	364.42	3,262.32	35.33
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	269.28	2,897.90	364.42	3,262.32	35.33

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during		Progressive expenditure ending		Increase (+) / Decrease (-) in per cent during the year 2021-22
		2020-21	2021-22	2020-21	2021-22	
1	2	3	5	4	6	7
(₹ in crore)						
B-	Capital Account of Social Services - conclud.					
(g)	Capital Account of Social Welfare and Nutrition					
4235-	Capital Outlay on Social Security and Welfare	5.29	11.92	601.47	613.39	125.33
	Total (g) Capital Account of Social Welfare and Nutrition	5.29	11.92	601.47	613.39	125.33
(h)	Capital Account of Other Social Welfare Services					
4250-	Capital Outlay on other Social Welfare Services	55.55	45.62	193.53	239.15	(-)17.88
	Total (h) Capital Account of Other Social Welfare Services	55.55	45.62	193.53	239.15	(-)17.88
	Total-B- Capital Account of Social Services	1,491.46	1,595.26	17,724.55	19,319.81	6.96
C-	Capital Account of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry	2.28	5.47	99.52	104.99	139.91
4402-	Capital Outlay on Soil and Water Conservation	0.00	198.81	1,119.09	1,317.90	100.00
4403-	Capital Outlay on Animal Husbandry	2.93	6.26	58.38	64.64	113.65

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during			Progressive expenditure ending 2021-22	Progressive expenditure ending 2021-22	Increase (+) / Decrease (-) in per cent during the year 2021-22
		2020-21	2021-22	2021-22			
1	2	3	4	5	6	7	
C- Capital Account of Economic Services - contd.							
(a)	Capital Account of Agriculture and Allied Activities - conold.						
4404-	Capital Outlay on Dairy Development	0.00	53.06	0.50	53.56	100.00	
4405-	Capital Outlay on Fisheries	7.68	265.89	12.03	277.92	56.64	
4406-	Capital Outlay on Forestry and Wild Life	0.00	29.30	0.00	29.30	0.00	
4408-	Capital Outlay on Food Storage and Warehousing	15.00	129.11	39.25	168.36	161.67	
4425-	Capital Outlay on Co-operation	47.89	410.18	91.42	501.60	90.90	
	Total (a) Capital Account of Agriculture and Allied Activities	75.78	2,164.53	353.74	2,518.27	366.80	
(b)	Capital Account of Rural Development						
4515-	Capital Outlay on other Rural Development Programmes	1,283.49	20,897.27	1,142.75	22,040.02	(-)10.97	
	Total (b) Capital Account of Rural Development	1,283.49	20,897.27	1,142.75	22,040.02	(-)10.97	
(d)	Capital Account of Irrigation and Flood Control						
4700-	Capital Outlay on Major Irrigation	94.85	4,471.54	259.27	4,730.81	173.35	
4701-	Capital Outlay on Medium Irrigation	842.52	5,691.76	886.44	6,578.20	5.21	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in
		2020-21	2020-21	2021-22	2021-22	per cent during the year 2021-22
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
C-	Capital Account of Economic Services - contd.					
(d)	Capital Account of Irrigation and Flood Control - conclud.					
4702-	Capital Outlay on Minor Irrigation	93.34	2,667.04	30.52	2,697.56	(-)67.30
4711-	Capital Outlay on Flood Control Projects	15.60	211.95	28.03	239.98	79.68
	Total (d) Capital Account of Irrigation and Flood Control	1,046.31	13,042.29	1,204.26	14,246.55	15.10
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	626.00	829.23	87.52	916.75	(-)86.02
	Total (e) Capital Account of Energy	626.00	829.23	87.52	916.75	(-)86.02
(f)	Capital Account of Industry and Minerals					
4853-	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.00	7.38	1,000.00	1,007.38	100.00
4875-	Capital Outlay on other Industries	0.76	16.76	0.00	16.76	(-)100.00
4885-	Other Capital Outlay on Industries and Minerals	7.00	31.00	2.00	33.00	(-)71.43
	Total (f) Capital Account of Industry and Minerals	7.76	55.14	1,002.00	1,057.14	12812.37

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year
		2020-21	2020-21	2021-22	2021-22	2021-22
1	2	3	4	5	6	7
(₹ in crore)						
C-	Capital Account of Economic Services - conclud.					
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	19.13	558.65	1.23	559.88	(-)/93.57
5054-	Capital Outlay on Roads and Bridges	3,081.21	33,003.79	3,143.07	36,146.86	2.01
5055-	Capital Outlay on Road Transport	14.98	115.58	37.82	153.40	152.47
5075-	Capital Outlay on other Transport Services	5.00	635.83	20.00	655.83	300.00
	Total (g) Capital Account of Transport	3,120.32	34,313.85	3,202.12	37,515.97	2.62
(j)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	43.61	611.96	54.95	666.91	26.00
5465-	Investments in General Financial and Trading Institutions	0.00	2.08	0.00	2.08	0.00
5475-	Capital Outlay on other General Economic Services	0.00	46.93	0.00	46.93	0.00
	Total (j) Capital Account of General Economic Services	43.61	660.97	54.95	715.92	26.00
	Total- C- Capital Accounts of Economic Services	6,203.27	71,963.28	7,047.34	79,010.62	13.61
	Grand Total	8,465.65	96,042.76	9,376.89*	1,05,419.65	10.76

*Differs from rounding-off of absolute figure by (-) ₹ 0.02 crore

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.

EXPLANATORY NOTES

- 1 A detailed statement of capital outlay is given in Statement No. 16.
- 2 The details of Government Investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-Operative Banks and Societies are given in Statement No. 19.
- 3 Allocation of Capital Expenditure of composite State of Bihar upto 14.11.2000 has not been done between the Successor States, Bihar and Jharkhand.
- 4 Government investments in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies of Composite Bihar have not been allocated between the Successor States, Bihar and Jharkhand.
- 5 During 2021-22, Government invested ₹1,138.57 crore in Government Companies, Co-operative Banks, Societies and Rural Banks. The total investment of Government in the Share Capital of different concerns at the end of 2019-20, 2020-21 and 2021-22 were ₹447.95 crore, ₹1,111.65 crore and ₹2,250.22 crore respectively, vide details given in Statement No. 19.
- 6 The information about dividend received during the three years is as below :-

Year	(₹ in crore)
2019-20	0.00*
2020-21	15.00
2021-22	0.00

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

Name of the Undertaking / Scheme	Major Head under which accounted for	Year of account	Capital employed	Profit (+) / Loss (-)	Percentage of profit or loss to capital employed
1	2	3	4	5	6
(₹ in crore)					
No information has since been received from State Government (August 2022).					

*₹15 Thousand only

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	(₹ in crore)				Amount	Per cent
A - Public Debt						
6003 Internal Debt of the State Government	71,956.89	6,594.22	4,012.80	74,538.31	2,581.42	3.59
Market Loans	51,666.74 ²	5,000.00	1,254.05	55,412.69	3,745.95	7.25
Ways and Means Advance from the Reserve Bank of India ³	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	5,558.07	0.00	555.34	5,002.73	(-)555.34	(-)9.99
Loans from Financial Institutions	7,909.40 ⁴	1,594.22	1,433.92	8,069.70	160.30	2.03
Special Securities issued to National Small Savings Fund	6,786.89	0.00	769.49	6,017.40	(-)769.49	(-)11.34
Other Loans	35.79 ⁵	0.00	0.00	35.79	0.00	0.00
6004 Loans and Advances from the Central Government	4,981.85	3,245.65	234.28	7,993.22	3,011.37	60.45
01 Non-Plan Loans	12.27	0.00	1.74	10.53	(-)1.74	(-)14.18
02 Loans for State/ Union Territory Plan Schemes	4,969.58	3,245.65	232.54	7,982.69	3,013.11	60.63
Total A - Public Debt	76,938.74	9,839.87	4,247.08	82,531.53	5,592.79	7.27

¹ For details please refer to statement No. 17 in volume II and for details amortisation arrangements, Service of debt etc., Explanatory notes to this statement at pages 31 & 32 may be seen.
² Last year the closing balance figure was increased by ₹ 0.01 crore due to rounding off, has now been taken the correct figure to match the closing balance figure as shown in Statement No. 17.

³ Ways and Means (normal and special) advance of ₹ 1,218.17 crore was taken by the State Government in different occasions and the same amount was repaid during the year 2021-22. The amount was initially credited under Head 6003-110 when the WMA was taken and deduct credited at the time of repayment. Hence no amount is shown against WMA. However, an interest of ₹ 0.46 crore paid during the year 2021-22.

⁴ Opening balance figure changed to match the opening balance figure shown in Statement No. 17.

⁵ Opening balance figure changed to match the opening balance figure shown in Statement No. 17

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(i) Statement of Public Debt and Other Liabilities ¹

Nature of Borrowings	Balance as on 1 April 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	(₹ in crore)				Amount	Per cent
B - Other liabilities						
Public Accounts						
Small Savings, Provident Funds etc.	1,194.40	1,172.20	1,365.41	1,001.19	(-)193.21	(-)16.18
Reserve funds bearing Interest	6,720.39	825.60	1,205.52	6,340.47	(-)379.92	(-)5.65
Reserve funds not bearing Interest ⁶	0.00	200.00	200.00	0.00	0.00	0.00
Deposits bearing Interest	25.33	637.17	638.35	24.15	(-)1.18	(-)4.66
Deposits not bearing Interest	24,306.12	12,948.58	13,669.55	23,585.15	(-)720.97	(-)2.97
Total B- Other Liabilities	32,246.24	15,783.55	17,078.83	30,950.96	(-)1,295.28	(-)4.02
Total Public Debt and Other Liabilities	1,09,184.98	25,623.42	21,325.91	1,13,482.49	4,297.51	3.94
					27.27	100.00

¹ For details please refer to statement No. 17 in volume II and for details amortisation arrangements, Service of debt etc., Explanatory notes to this statement at pages 31 & 32 may be seen.

⁶ The figure represents net liabilities under this head after setting off investment out of the Reserve Fund.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

Explanatory Notes to Statement 6

1 Amortisation arrangements :-

- (i) **Open market Loan:-** The State Government has raised 71 interest bearing State Development/ Stocks Loans/ Stocks upto 2021-22. In addition, balance of Eight (08) matured State Development Loan which remained unclaimed and became non-interest bearing were also lying outstanding. The closing balance of market loan as on 31 March 2022 was ₹55,412.69 crore.
- (ii) No information from the State Government has been received regarding creation of Guarantee Redemption Fund during the year 2021-22.

- 2 Loans from Small Saving Fund :-** A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No NSSF loan received during the year 2021-22. However ₹769.49 crore was repaid during the year. The balance outstanding at the end of the year was ₹6,017.40 crore which was 7.29 per cent of the total Public Debt of the State Government as on 31 March 2022.

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

- (a) **Loans and Advances from GOI :-** ₹3,245.65 crore was received from Government of India as loans and the State Government repaid ₹234.27 crore. Interest of ₹79.50 crore was also paid by the State Government on loans received from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of Principal and payment of interest. The particulars of outstanding loans are given in Statement No. 17.
- (b) **Market Loans :-** These are long-term loans (which have a currency of more than 12 months) raised in the open market by the State Government. During the year 4(Four) Jharkhand State Development Loans were raised as follows:

Sl. No.	Amount of Loan (₹ in Crore)	Rate of Interest (%)	Month	Year
1	500.00	6.87	September	2031
2	1,000.00	7.00	October	2033
3	2,500.00	7.28	March	2037
4	1,000.00	7.35	March	2038
Total:	5,000.00			

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - conclud.

Explanatory Notes to Statement 6 - conclud.

4 Service of debt :-

Interest on debt and other obligations – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2020-21 and 2021-22 were as shown below:-

	2021-22	2020-21	Net Increase (+) / Decrease (-) during the year
Nature of Transactions	(₹ in crore)		
(i) Gross debt and other obligations outstanding at the end of the year :			
(a) Public Debt and Small Savings, Provident Funds etc.	83,532.72	78,133.14	5,399.58
(b) Other obligations	29,949.77	31,051.84	(-)1,102.07
Total (i)	1,13,482.49	1,09,184.98	4,297.51
(ii) Interest paid by Government :			
(a) On Public Debt and Small Savings, Provident Funds etc.	6,065.54	5,558.98	506.56
(b) On other obligations	220.50	231.50	(-)11.00
Total (ii)	6,286.04	5,790.48	495.56
(iii) Deduct :			
(a) Interest received on loans and advances given by Government	36.91	22.62	14.29
(b) Interest realised on investment of cash balances	58.63	58.59	0.04
Total (iii)	95.54	81.21	14.33
(iv) Net interest charges	6,190.50	5,709.27	481.23
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	9.02	10.31	(-)1.29
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	8.88	10.17	(-)1.29

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

1	2	3	4	5	6	7	8
Sectors/ Loanee Groups ¹	Balance as on 1 April 2021	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2022	Net Increase/ Decrease during the year	Interest payment during the year
Social Services							
(i) Panchayati Raj Institutions	0.75	0.00	0.00	0.00	0.75	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	153.80	0.00	0.00	0.00	153.80	0.00	0.00
(iii) Urban Development Authorities	547.48	16.27	0.00	0.00	563.75	16.27	0.00
(iv) Housing Boards	73.87	0.00	0.00	0.00	73.87	0.00	0.00
(v) Others	(-)0.49	0.00	0.00	0.00	(-)0.49 ²	0.00	0.00
Total- Social Services	775.41	16.27	0.00	0.00	791.68	16.27	0.00

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

² Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figures may appear where balance have not been transferred, but recoveries have been received (August 2022).

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

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

1	2	3	4	5	6	7	8
Sectors/ Loanee Groups ¹	Balance as on 1 April 2021	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2022	Net Increase/ Decrease during the year	Interest payment during the year
Economic Services							
(i) Panchayati Raj Institutions	19.12	0.00	0.00	0.00	19.12	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	5.95	2.46	0.00	0.00	8.41	2.46	0.00
(iii) Statutory Corporations ³	23,213.81	1,412.57	1,246.00	0.00	23,380.38	166.57	0.00
(iv) Government Companies	115.58	0.00	0.00	0.00	115.58	0.00	0.00
(v) Co-operative Societies/Co-operatives Corporations/ Banks	63.47	0.00	63.47	0.00	63.47	(-)0.24	0.00
(vi) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Economic Services	23,417.93	1,415.03	1,246.00	0.00	23,586.96	169.03	0.00
Loans for Miscellaneous purposes							
(i) Government Servants	(-)15.34	31.68	45.73	0.00	(-)29.39 ²	(-)14.05	0.00
(ii) Loans for Miscellaneous purposes	(-)0.77	0.00	0.00	0.00	(-)0.77 ²	0.00	0.00
Total - Loans for Miscellaneous purposes	(-)16.11	31.68	45.73	0.00	(-)30.16	(-)14.05	0.00
Total - Loans and Advances⁴	24,177.23	1,462.98	1,291.73	0.00	24,348.48	171.25	0.00

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

² Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence negative figures may appear where balances have not been transferred, but recoveries have been received (August 2022).

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

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

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

Sl. no.	Loanee entity	Year of sanction	Sanction order no.	Amount	Rate of Interest		
No such information available							
Section 2 : Summary of Loans and Advances: Sector Group-wise							
1	2	3	4	5	6	7	8
Sector	Balance on 1 April 2021	Disbursement during the year	Repayment during the year	Write off irrecoverable loans and advances	Balance on 31 March 2022	Net increase/decrease during the year	Interest Payment in arrears
Loans for Social Services	775.41	16.27	0.00	0.00	791.68	16.27	0.00
Loans for Economic Services	23,417.93	1,415.03	1,246.00	0.00	23,586.96	169.03	0.00
Loans for Government Servants	(-)16.11	31.68	45.73	0.00	(-)30.16	(-)14.05	0.00
Total	24,177.23	1,462.98	1,291.73	0.00	24,348.48	171.25	0.00

(₹ in crore)

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

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

Loanee entity	1	2	3	4	5	6
		Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022
	1	2	3	4	5	6
	<i>(₹ in crore)</i>					
(i) Loans for Social Services:-						
Water Supply and Sanitation						
Adityapur Notified Area Committee		0.63	3.83	4.46	2007-08	6.43
Basukinath Notified Area Committee		0.20	2.52	2.72	2007-08	2.89
Bokaro Municipality		0.63	5.94	6.57	2007-08	6.65
Bundu Notified Area Committee		0.31	3.04	3.35	2007-08	3.77
Chaibasa Municipality		0.35	3.13	3.48	2007-08	5.09
Chakradharpur Municipality		0.31	4.23	4.54	2007-08	5.09
Chhatatand Notified Area Committee		0.04	0.07	0.11	2007-08	1.93
Chakulia Notified Area Committee		0.23	2.69	2.92	2007-08	3.45
Chas Municipality		1.40	3.58	4.98	2007-08	12.85
Chatra Municipality		1.40	2.53	3.93	2007-08	13.57
Chhattarpur Notified Area Committee		0.24	2.41	2.65	2007-08	3.53
Chirkunda Notified Area Committee		0.77	2.47	3.24	2007-08	7.77
Daltanganj Municipality		1.62	6.41	8.03	2007-08	15.06
Deoghar Municipality		1.05	6.00	7.05	2007-08	8.73

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

* State Government confirmation on arrear of principal and interest (loanee-wise) awaited (August 2022).

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

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

Loanee entity	1	2	3	4	5	6
Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022		
1	2	3	4	5	6	6
(₹ in crore)						
Dhanbad Municipality	1.35	8.07	9.42	2007-08	9.37	
Dumka Municipality	1.15	7.07	8.22	2007-08	9.85	
Phusro Notified Area Committee	0.73	3.32	4.05	2007-08	7.13	
Garhwa Municipality	0.45	4.51	4.96	2007-08	4.73	
Giridih Municipality	1.44	6.48	7.92	2007-08	6.41	
Godda Municipality	0.41	4.47	4.88	2007-08	4.65	
Gumla Municipality	0.55	6.57	7.12	2007-08	5.05	
Hazaribagh Municipality	0.71	8.25	8.96	2007-08	7.81	
Hussainabad Notified Area Committee	0.39	4.17	4.56	2007-08	4.73	
Jamshedpur Notified Area Committee	0.57	7.43	8.00	2007-08	5.45	
Jamtara Notified Area Committee	0.37	2.96	3.33	2007-08	4.25	
Jashidih Notified Area Committee	0.42	2.93	3.35	2007-08	4.65	
Jharia Notified Area Committee	0.38	4.36	4.74	2007-08	4.65	
Jhumri Tillaiya Municipality	0.61	4.99	5.60	2007-08	4.19	
Jugasalai Municipality	3.03	6.56	9.59	2007-08	4.49	
Katras Notified Area Committee	0.87	4.78	5.65	2007-08	4.57	
Kharsawan Notified Area Committee	0.21	3.94	4.15	2007-08	3.29	
Khunti Notified Area Committee	0.50	4.08	4.58	2007-08	5.29	
Koderma Notified Area Committee	0.57	3.99	4.56	2007-08	5.85	

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

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

Loanee entity	1	2	3	4	5	6
		Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022
					(₹ in crore)	
Latehar Notified Area Committee		0.58	3.75	4.33	2007-08	6.02
Lohardaga Municipality		0.63	5.22	5.85	2007-08	6.42
Madhupur Municipality		0.33	4.06	4.39	2007-08	4.01
Mango Notified Area Committee		0.92	5.50	6.42	2007-08	8.65
Medininager Municipality		0.48	3.73	4.21	2007-08	5.13
Mihijam Notified Area Committee		1.02	4.74	5.76	2007-08	6.54
Pakur Municipality		0.49	4.20	4.69	2007-08	5.21
R.R.D.A. Ranchi		0.08	4.28	4.36	2007-08	2.25
Rajmahal Notified Area Committee		0.30	3.50	3.80	2007-08	3.77
Ranchi Municipal Corporation		4.05	18.32	22.37	2007-08	28.41
Sahebganj Municipality		0.31	5.41	5.72	2007-08	3.85
Saraikella Municipality		2.01	3.84	5.85	2007-08	3.83
Simdega Notified Area Committee		0.29	3.32	3.61	2007-08	3.69
Sindri Circle Municipality		0.23	3.95	4.18	2007-08	3.47
Total Water Supply and Sanitation		35.62	221.60	257.22		294.47
Housing						
Jharkhand State Housing Board		6.20	16.26	22.46	2015-16	73.87
Total Housing		6.20	16.26	22.46		73.87

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

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

Loanee entity	1	2	3	4	5	6
	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022	
						(₹ in crore)
Urban Development						
Adityapur Municipality	0.00	0.01	0.01	2021-22	0.03	
Adityapur Notified Area Committee	0.55	2.18	2.73	2007-08	11.91	
Basukinath Nagar Panchayat	0.00	0.08	0.08	2007-08	0.24	
Basukinath Notified Area Committee	0.37	1.26	1.63	2007-08	8.55	
Bundu Notified Area Committee	0.27	0.19	0.46	2007-08	6.75	
Chaibasa Municipality	0.36	1.23	1.59	2007-08	9.00	
Chakradharpur Municipality	0.44	1.33	1.77	2007-08	8.43	
Chakulia Notified Area Committee	0.22	0.82	1.04	2007-08	5.50	
Chas Municipality	0.25	0.89	1.14	2007-08	6.23	
Chatra Municipality	0.17	1.40	1.57	2007-08	5.00	
Chhattarpur Notified Area Committee	0.04	0.19	0.23	2007-08	3.72	
Chirkunda Notified Area Committee	0.03	0.77	0.80	2007-08	1.75	
Daltanganj Municipality	1.62	1.12	2.74	2007-08	40.50	
Deoghar Municipality	0.72	3.50	4.22	2007-08	24.00	
Dhanbad Municipality	3.00	11.78	14.78	2007-08	77.47	
Dumka Municipality	0.41	1.25	1.66	2007-08	9.79	

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

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

Loanee entity	1	2	3	4	5	6
	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022	
					(<i>₹ in crore</i>)	
Garhwa Municipality	0.86	0.77	1.63	2007-08	2.95	
Giridih Municipality	0.22	2.86	3.08	2007-08	15.44	
Giridih Nagar Nigam	0.00	0.27	0.27	2007-08	0.00	
Godda Municipality	0.10	0.74	0.84	2007-08	2.69	
Gumla Municipality	0.11	1.02	1.13	2007-08	5.11	
Hazaribagh Municipality	0.79	3.98	4.77	2007-08	20.98	
Hussainabad Nagar Panchayat	0.00	0.09	0.09	2007-08	0.39	
Hussainabad Notified Area Committee	0.07	0.63	0.70	2007-08	1.79	
Jamshedpur Notified Area Committee	0.56	1.14	1.70	2007-08	13.22	
Jamtara Notified Area Committee	0.06	0.27	0.33	2007-08	1.56	
Jashdih Notified Area Committee	0.03	0.14	0.17	2007-08	0.75	
Jharia Notified Area Committee	0.21	0.68	0.89	2007-08	5.25	
Jhumri Tillaiya Municipality	0.21	1.17	1.38	2007-08	5.61	
Jugasalai Municipality	0.31	1.36	1.67	2007-08	7.98	
Katras Notified Area Committee	0.03	0.16	0.19	2007-08	0.82	
Kharsawan Notified Area Committee	0.07	0.35	0.42	2007-08	1.75	
Khunti Notified Area Committee	0.06	0.47	0.53	2007-08	1.72	

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

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

Loanee entity	1	2	3	4	5	6
		Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022
					(₹ in crore)	
Rajmahal Notified Area Committee		0.05	0.22	0.27	2007-08	1.12
Ramgarh Nagar Parishad		0.00	0.14	0.14	2007-08	1.71
Ranchi Municipal Corporation		2.48	14.27	16.75	2007-08	56.30
Sahebganj Municipality		0.31	1.94	2.25	2007-08	5.08
Saraikella Municipality		0.09	0.66	0.75	2007-08	0.54
Simdega Notified Area Committee		0.12	0.69	0.81	2007-08	3.77
Sindri Circle Municipality		0.05	0.97	1.02	2007-08	0.68
Total Urban Development		17.16	73.26	90.42		423.83
Loans for Natural Calamities		0.00	0.00	0.00		(-) 0.49
Total Loans for Natural Calamities		0.00	0.00	0.00		(-) 0.49
Crop Husbandry		0.00	0.00	0.00		(-) 0.03
Total Crop Husbandry		0.00	0.00	0.00		(-) 0.03
Co-operations						
Registrar of Co-operative Societies		9.13	8.04	17.17	2007-08	63.59
Total Co-operatives		9.13	8.04	17.17		63.59

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2022
1	2	3	4	5	6
(₹ in crore)					
Industries and Minerals					
Jharkhand State					
Bihar Sponge Iron Limited	5.42	5.17	10.59	2012-13	27.59
Total Industry and Mineral	5.42	5.17	10.59		27.59
Power					
Jharkhand State Electricity Board	311.17	523.53	834.70	2012-13	7,222.18
Jharkhand Bijli Vitran Nigam Ltd.	232.07	216.89	448.96	2017-18	11,502.78
Jharkhand Urja Sancharan Nigam Ltd.	1,122.99	484.75	1,607.74	2017-18	4,655.08
Jharkhand Urja Utpadan Nigam Ltd.	6.00	1.84	7.84	2016-17	0.00
Tenughat Vidyut Nigam Limited	55.69	72.40	128.09	2012-13	60.80
Patratu Thermal Power	15.56	60.50	76.06	2012-13	20.00
Total Power	1,743.48	1,359.91	3,103.39		23,460.84
(iii) Loans to Government Servants					
State Government Employees ⁵	0.00	0.00	0.00		(-)30.16
Total Government Employees	0.00	0.00	0.00		(-)30.16
Grand Total	1,823.93	1,707.30	3,531.23		24,348.48

⁵ Apportionment of balances of the composite State of Bihar as on 14.11.2000 between the successor States, Bihar and Jharkhand have not been done so far. Hence, negative figures may appear where balances have not been transferred, but recoveries have been received (August 2022).

8 . STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2020-21 and 2021-22

Name of the concern	2020-21			2021-22			
	1	2	3	4	5	6	7
	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns
							(₹ in crore)
1. Statutory Corporations	0	0.00	0.00	0	0.00	0.00	0.00
2. Rural Banks ¹	1	45.73	0.00	1	45.73	0.00	0.00
3. Government Companies ^{1,2}	20	904.88	15.00	22	2,014.40	0.00	0.00
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00	0.00
5. Co-operative Institutions and Local Bodies ^{1,3}	21	161.04	0.00	22	190.09	0.00	0.00
Total	42	1,111.65	15.00	45	2,250.22	0.00	0.00

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

² Includes ₹58.35 crore from expenditure head (Revenue Accounts)

³ Includes ₹61.17 crore from expenditure head (Revenue Accounts).

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

(i) Sector Wise details of Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2022 in various sectors are shown below.:-

Sector (no. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2021-22	Additions during the year 2021-22	Deletions (other than invoked) during the year 2021-22	Invoked during the year 2021-22		Outstanding at the end of the year 2021-22	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
<i>(₹ in crore)</i>										
Economic Sector (Power)	607.15	607.15	0.00	0.00	0.00	0.00	607.15	0.00	0.00	0.00
1. Jharkhand State Electricity Board (Unbundled w.e.f.2013-14)	157.15	157.15	0.00	0.00	0.00	0.00	157.15	0.00	0.00	0.00
2. Jharkhand Bijli Vitaran Nigam Ltd.	450.00	450.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00	0.00

(ii) Sector wise details for each class for letter of credit given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2022 in various sectors are shown below.:-

Class and Sector	No. of letter of Comfort/ Guarantee	Total amount for which letters of comfort/ Guarantee issued	Details of invocation, if any		Other material details
			3	4	
1	2	3	4	5	
<i>(₹ in crore)</i>					
1. Jharkhand State Electricity Board (Unbundled w.e.f 2013-14)	W & M (13) 18/2012-64/ Budget dated 07.02.2013	157.15		Government of Jharkhand conveys State Guarantee for opening additional letter of credit for Jharkhand State Electricity Board for payment of monthly bill against the electricity being purchased from DVC.	The format for opening of this additional letter of credit will be signed by the DDO of Energy Department as State Guarantor.
2. Jharkhand Bijli Vitaran Nigam Ltd.	Government of Jharkhand Energy Department Notification No. १-8/३.वि. षोड- 02/17-3072 dated 20.12.2018	450.00		State Guarantee to Jharkhand Bijli Vitaran Nigam Ltd. for re-payment of current liabilities against the short term loan borrowed in subsidised rate.	State Guarantee has been given with the condition that the debt Repayment will solely vested with Jharkhand Bijli Vitaran Nigam Ltd.

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

Name/Category of the Grantee	(i) Grants-in-aid paid in cash				Funds Allocated for creation of Capital Assets Out of Total Funds Released	
	Total Funds Released as Grants - in - aid				2021-22	2020-21
	Establishment	2021-22		Total		
State Scheme including CAS and CSS						
1 Panchayati Raj Institutions						
(i) Zila Parishads	1.03	771.73	772.76	1,771.20	125.68	4,207.24
(ii) Panchayat samities	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Gram Panchayats	0.00	0.00	0.00	0.00	0.00	0.00
2 Urban Local Bodies						
(i) Municipal Corporations	15.92	531.87	547.79	820.28	0.00	0.00
(ii) Municipalities/Municipal Councils	25.89	468.65	494.54	1,109.75	0.00	0.00
(iii) Others	0.00	0.00	0.00	0.00	0.00	0.00
3 Public Sector Undertakings						
(i) Government Companies	3.85	1,910.47	1,914.32	1,606.31	79.54	640.42
(ii) Statutory Corporations	0.08	555.26	555.34	513.46	385.16	476.71

(₹ in crore)

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

	(i) Grants-in-aid paid in cash - conold					Funds Allocated for creation of Capital Assets Out of Total Funds Released	
	Total Funds Released as Grants - in - aid						
	Name/Category of the Grantee	2021-22				2020-21	
		Establishment	State Scheme including CAS and CSS	Total			
4	Autonomous Bodies						
(i)	Universities	1,471.73	335.87	1,807.60	1,771.17	10.00	0.00
(ii)	Development Authorities	47.87	8,703.72	8,751.59	8,283.26	4,146.99	666.09
(iii)	Co-operative Institutions	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Others	9.86	153.34	163.20	106.46	0.00	7.49
5	Non-Government Organisations	0.00	0.00	0.00	0.00	0.00	0.00
6	Others	464.51	4,158.30	4,622.81	4,095.78	611.25	371.92
	Total	2040.74*	17,589.21	19,629.95	20,077.67	5,358.62*	6,369.87

(₹ in crore)

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	2021-22		2020-21		Total
	Charged	Voted	Charged	Voted	
	(<i>₹ in crore</i>)				
Expenditure Heads (Revenue Account)	6,627.09	56,150.82	6,217.05	53,046.54	59,263.59
Expenditure Heads (Capital Account)	0.00	9,376.91	0.00	8,465.65	8,465.65
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ¹	4,247.08	1,462.98	2,744.82	3,379.78	6,124.60
Total	10,874.17	66,990.71	8,961.87	64,891.97	73,853.84

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

The figures have been arrived as follows: -

E Public Debt					
Internal Debt of the State Government	4,012.80	0.00	2,546.88	0.00	2,546.88
Loans and Advances from the Central Government	234.28	0.00	197.94	0.00	197.94
F Loans and Advances ²					
Loans for General Services	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	16.27	0.00	22.91	22.91
Loans for Economic Services	0.00	1,415.03	0.00	3,352.40	3,352.40
Loans to Government Servants, etc.	0.00	31.68	0.00	4.46	4.46
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00

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

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - conclud.

G Inter-State Settlement									
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H Transfer to Contingency Fund									
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2020-21 and 2021-22 was as under: -

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	12.13	87.87
2021-22	13.97	86.03

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

	On 1 April 2021	During the year 2021-22	On 31 March 2022
Capital and other expenditure			<i>(₹ in crore)</i>
Capital Expenditure (Sub-sector-wise)			
(i) General Services			
Other Fiscal Services	266.52	7.72	274.24
Police	3,442.78	449.06	3,891.84
Public Works	2,551.49	271.78	2,823.27
Other Administrative Services	94.14	5.73	99.87
(ii) Social Services			
Education, Sports, Art and Culture	2,974.74	94.34	3,069.08
Health and Family Welfare	3,873.48	488.68	4,362.16
Water Supply, Sanitation, Housing and Urban Development	7,141.02	590.28	7,731.30
Information and Publicity	42.39	0.00	42.39
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,897.91	364.42	3,262.33
Social Security and Welfare	601.47	11.92	613.39
Other Social Services	193.53	45.62	239.15

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

	On 1 April 2021	During the year 2021-22	On 31 March 2022
(iii) Economic Services			<i>(₹ in crore)</i>
Agriculture and Allied Activities	2,164.55	353.73	2,518.28
Rural Development	20,897.27	1,142.75	22,040.02
Irrigation and Flood Control	13,042.29	1,204.26	14,246.55
Energy	829.23	87.52	916.75
Industry and Minerals	55.14	1,002.00	1,057.14
Transport	34,313.83	3,202.12	37,515.95
General Economic Services	660.98	54.95	715.93
On account of rounding off	0.00	0.01	0.01 ¹
Total - Capital Expenditure	96,042.76	9,376.89	1,05,419.65
Capital Receipt	25.09	0.00	25.09
Net Capital Expenditure	96,017.67	9,376.89	1,05,394.56

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

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

	On 1 April 2021	During the year 2021-22	On 31 March 2022
	(₹ in crore)		
Loans and Advances			
Loans and Advances for various services:			
Water Supply, Sanitation, Housing and Urban Development	775.89	16.27	792.16
Social Welfare and Nutrition	(-)0.49	0.00	(-) 0.49 ²
Agriculture and Allied Activities	63.56	0.00	63.56
Rural Development	32.51	2.46	34.97
Energy	23,294.27	166.57	23,460.84
Industries and Minerals	27.60	0.00	27.60
Other General Economic Services	0.00	0.00	0.00
Loans to Government Servants	(-)16.10	(-)14.05	(-)30.15 ²
Total - Loans and Advances	24,177.24	171.25	24,348.49
Total - Capital and other expenditure	1,20,194.91	9,548.14	1,29,743.05
Inter - State Settlement	0.00	0.00	0.00
Net - Capital and other expenditure	1,20,194.91	9,548.14	1,29,743.05 ^(x)

² Minus balance is due to non-allocation of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2022).

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

	On 1 April 2021	During the year 2021-22	On 31 March 2022
	<i>(₹ in crore)</i>		
Principal Sources of Funds -			
Debt			
Internal Debt of the State Government	71,956.90	2,581.41	74,538.31
Loans and Advances from the Central Government	4,981.85	3,011.37	7,993.22
Small Savings, Provident Funds, etc.	1,194.40	(-)193.21	1,001.19
	78,133.15	5,399.57	83,532.72
Other Obligations			
Transfer to Contingency fund	500.00	0.00	500.00
Reserve Funds	7,024.26	(-)179.92	6,844.34
Deposits and Advances	24,311.79	(-)722.17	23,589.62
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	100.05	(-)21.23	78.82
Remittances	126.45	(-)13.81	112.64
	32,062.55	(-)937.13	31,125.42
	1,10,195.70	4,462.44	1,14,658.14

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

	On 1 April 2021	During the year 2021-22	On 31 March 2022
			(₹ in crore)
Deduct- Cash balance	160.55	(-)11.18	149.37
Deduct- (i) Investments (Cash Balance Investment Account)	2,811.20	1,669.43	4,480.63 ³
(ii) Investment from SDRF	400.00	0.00	400.00
(iii) Investment from Sinking Fund	303.87	200.00	503.87
Net provision of funds	1,06,520.08	2,604.19	1,09,124.27 ^(v)
Revenue Surplus(+)/ Deficit(-) during the year		6,943.95	
Inter-State Settlement			
Net Provision of Funds for 2021-22		9,548.14	
^(s) & ^(v) : The difference of ₹20,618.78 crore between the net Capital and other expenditure ^(s) and the net provision of funds ^(v) on 31.3.2022 is explained below :- (₹ in crore)			
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2021			20,594.16
2. Revenue Surplus (2021-22)			6,943.95
3. Appropriation to Contingency Fund			(-)500.00
4. Public Debt apportioned from Composite Bihar			(-)5,961.94
5. Cash balance apportioned from Composite Bihar			(-)28.72
6. Inter-State Settlement balance apportioned from Composite Bihar during 2008-09			(-)145.87
7. Inter-State Settlement balance apportioned from Composite Bihar during 2010-11			1.40
8. Inter-State Settlement balance apportioned from Composite Bihar during 2011-12			(-)75.41
9. Write off of Central CSS and CPS loans on the recommendation of 13 th Finance Commission			20.61
10. Inter-State Settlement related to payment of pension liabilities to Bihar during 2012-13			(-)100.00
11. Inter-State Settlement related to payment of pension liabilities to Bihar during 2013-14			(-)50.00
12. Drop of balances of outstanding Treasury Suspense			(-)9.49
13. Drop of outstanding balances under 8782- 102 Public Works Remittances due to adjustment of Odisha Share of Subernarekha Projects and misclassification 103 Forest Remittances.			(-)469.91
14. Investment from State Disaster Response Fund			400.00
Total			20,618.78

³ Please see footnote in Statement no. 21 at page 425.

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

A. The following is a summary of the balances as on 31 March 2022:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
<i>(₹ in crore)</i>			
84,775.80	A to D, G, H and Part of L	Consolidated Fund- Government Account ¹	<i>(₹ in crore)</i>
	E	Public Debt	82,531.53
24,348.48	F	Loans and Advances	
		Contingency Fund	500.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.,	
		(b) State Provident Funds	2,472.91
		(c) Other Accounts	(-)1,471.72
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	6,340.48
		(b) Reserve Funds not bearing interest	503.87
		Gross balance	
		Investment	
400.00		(a) State Disaster Response Fund	
503.87		(b) Consolidated Sinking Fund	

¹ To understand how the figure under "Government Account" has been arrived at, please see 'B' at page 59

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

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
			<i>(₹ in crore)</i>
19.67	K	Deposits and Advances	
		(a) Deposits bearing interest	24.15
		(b) Deposits not bearing interest	23,585.14
		(c) Advances	
4,480.63	L	Suspense and Miscellaneous- Investment	
		Other Items (net)	78.82
	M	Remittances	112.64
149.37	N	Cash balance (closing) ²	
1,14,677.82		Total	1,14,677.82

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

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

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

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

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

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

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

Debit (₹ in crore)	Details	Credit (₹ in crore)
82,342.84	A - Amount at the debit of Government Account on 1 April 2021	
	B - (i) Receipt Heads-(Revenue Account)	69,721.86
	(ii) Receipt Heads-(Capital Account)	0.00
62,777.91	C - Expenditure Heads-(Revenue Account)	
9,376.91	D - Expenditure Heads-(Capital Account)	
0.00	F - Inter State Settlement	
0.00	G - Transfer to Contingency Fund	
	H - Amount at the debit of Government Account on 31 March 2022	84,775.80
1,54,497.66	Total	1,54,497.66

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

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

Notes to Finance Accounts

1. Summary of Significant Accounting Policies :

(i) Reporting Entity:

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

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

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

To ensure financial accountability and improve quality of expenditure, the Government of Jharkhand has implemented outcome budget for 11 departments from the financial year 2021-22. The outcome budget will act as a measurement tool in implementing the schemes more effectively and also in monitoring the expenditure and performance of all schemes. It is expected to serve as a mechanism of fiscal regulation of expenditure. Output-outcome analysis can help identify issues with schemes focusing on increasing Capital Expenditure and optimising Revenue Expenditure.

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

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

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

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

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

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

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

Loans and advances: In compliance with the (IGAS) 3: Loan and Advances made by Government, disclosure is made on loans and advances made by the State Government in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in the Statements as on 31 March 2022 need to be reconciled with the Loanee Entities /State Government.

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

(vi) Rounding off:

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

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

(vii) Cash Balance:

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

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

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

(ix) Pass-through transactions:

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

2. Compliance with the Accounting Framework:

(i) Opening of New Sub Heads/Detailed Heads of Accounts without advice : During 2021-22, the State Government of Jharkhand opened 96 new Sub Heads (76 under the Revenue Section and 20 under the Capital section) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government made budget provisions under these heads and incurred expenditure of ₹ 3,822.61 crore under the Revenue Section and ₹ 1,427.23 crore under the Capital Section in these heads during 2021-22.

The Principal Accountant General (A&E) has taken up the matter with the State Government for necessary corrections in the budget documents of 2022-23.

3. Consolidated Fund :

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 9,557.40 crore compared to ₹ 7,930.55 crore in 2020-21, registering an increase of ₹ 1,626.85 crore (20.51 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 557.12 crore. In addition, the State received ₹ 8,367.18 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 17,924.58 crore. The State received compensation of ₹ 1,525.63 crore during 2021-22 as Revenue Receipt on account of loss of revenue arising out of implementation of GST.

Further, the State also received ₹ 2,484.41 crore debt during 2021-22 (total debt of ₹ 4,173.41 crore as on 31 March 2022) as back-to-back loan from the Central Government, in lieu of GST compensation, which would not be treated as debt of the State for any norms, which was prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India (GoI).

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

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

During the year 2021-22, Government of Jharkhand incorrectly booked expenditure of ₹ 3 crore under Capital Section instead of Revenue Section, as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue *Expenditure* of the State is given under para-7.

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

(b) Misclassification of Expenditure:

Misclassification of unspent amount: Vide general directions 3.10 of the List of Major Head and Minor Heads of Accounts, a sum of ₹ 467.05 crore, being the unspent balances of Grants-in-aid related to previous years, were to be deposited by the State Government under Minor Head □ 911-deduct recoveries of over payments □ under the relevant Expenditure Heads of Accounts. The State Government incorrectly *accounted* for the amount under the Receipt Heads of accounts, operating Minor Head '913 – recovery of unspent balance of Grants in-aid' during the year 2021-22. The misclassification has resulted in overstatement of Revenue Expenditure and Revenue Receipt to that extent.

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Jharkhand. During the year 2021-22, receipts amounting to ₹ 80,370.45 crore (99.40 *per cent* of the total receipts) and expenditure amounting to ₹ 74,516.68 crore (95.70 *per cent* of the total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹ 68,520.52 crore (98.24 *per cent* of total receipts) and expenditure amounting to ₹ 62,317.34 crore (84.38 *per cent* of total expenditure) were reconciled by the State Government during 2020-21 *i.e.* the previous year.

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

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

During 2021-22, an amount of ₹ 606.52 crore was transferred to these PD Accounts. This included ₹ 200.98 crore transferred in March 2022, of which, ₹ 20.91 crore was transferred on the last working day of March 2022.

In terms of Rule 330 read with Rule 343 of the Jharkhand Treasury Code, 2016, 16 Administrators of PD Accounts (out of 24) had reconciled and verified their balances with the treasury figures and 16 annual verification certificates were furnished by them, to the Treasury Officer for onward

submission to the Office of the Accountant General. Eight (08) Administrators of PD Accounts had not reconciled and verified their balances with the treasury figures.

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

(₹ in crore)

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

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

During the previous year 2020-21, 20 Administrators of PD Accounts (out of 24) had reconciled and verified their balances with the treasury figures and 20 annual verification certificates were furnished by them, to the Treasury Officer for onward submission to the Office of the Accountant General. Four (04) Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on 1 April 2020		Additions during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
22	1,155.66	02	1,113.15	Nil	522.29	24	1,746.52

(v) Unadjusted Abstract Contingent (AC) Bills:

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

Out of 246 AC bills amounting to ₹ 2,668.28 crore drawn during the financial year 2021-22, 60 AC bills amounting to ₹ 171.31 crore (6 per cent) were drawn in March 2022. DCC Bills in respect of a total of 18,206 AC bills amounting to ₹ 6,094.44 crore as on 31 March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022, pending submission of the DCC bills, are given below:

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

(*AC Bills drawn up to September, 2021 has been taken in to account.)

(vi) Utilisation Certificates (UCs) for Grants-in-aid not received:

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

During the year 2021-22, ₹ 394.89 crore pertaining to outstanding UCs for the period up to 31 March 2021 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

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

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

(vii) Interest Adjustment:

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

Details of these Funds/Deposits and interest paid by the Government during the year 2021-22, are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short-paid
Defined Contribution Pension Scheme for Government Employees	25.33	Interest calculated at the rate of interest (7.1 per cent) notified by the Government/payable to General Provident Fund	1.80	0.00	1.80
State Compensatory Afforestation Deposit	4,199.92	Interest calculated as per Reverse Repo Rate of RBI as on 1 st January (3.35 per cent)	241.58*	220.00	21.58
State Disaster Response Fund	2,520.48	Interest calculated as per the average interest on overdraft (6 per cent)	151.23	0.00	151.23
Total			394.61	220.00	174.61

(*Includes interest short-paid by the State pertaining to previous year, 2020-21 (₹100.88 crore)).

Non-payment/short payment of the interest amounting to ₹ 174.61 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 174.61 crore.

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

(viii) Guarantees given by the Government: The Government of Jharkhand had not framed any rules/policies for regulating State Government guarantee 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 2021-22, there was no addition or deletion of guarantees. The outstanding guarantees given by the State was ₹ 607.15 crore, as on 31 March 2022.

The relevant figures are available in Statements 9 and 20.

(ix) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the financial year 2021-22, the Government of Jharkhand had neither made any budget provision under Major Head 3435- Ecology and Environment nor incurred any expenditure.

(x) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation,

against future repayments to the Ministry of Finance. The Government of Jharkhand had made excess repayment of ₹ 5.73 crore (principal ₹ 2.50 crore, interest ₹ 3.23 crore) up to the end of 31 March 2022, of which, Ministry of Finance has so far adjusted ₹ 3.51 crore.

This has reference to Statement 17.

(xi) Loans given by the State Government: In respect of old loans (detailed accounts of which are maintained by the Principal Accountant General (A&E)) amounting to ₹ 3,531.23 crore involving 03 Departments, recoveries of principal and interest have not been effected during the past several years.

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

This has reference to Statements 7 & 18.

(xii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of a statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. Information on Committed Liabilities, though required to be submitted by the State Government, has not been furnished, as indicated in Appendix-XII.

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, was ₹ 13,159.03 crore (Revenue Expenditure: ₹ 12,718.35 crore and Capital Expenditure: ₹ 440.68 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16.

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

(a) As per PFMS portal of the CGA, ₹ 1,940.59 crore was directly received from the Central Government, by implementing agencies in the State, during 2021-22. The total amount transferred by the Central Government to the State during the year 2021-22 was ₹ 19,160.41 crore (including amount transferred through RBI).

The direct transfer of fund to the implementing agencies has increased by 559.50 per cent as compared to 2020-21 (from ₹ 294.25 crore in 2020-21 to ₹ 1,940.59 crore in 2021-22). Details are shown in Appendix-VI.

(xv) Off Budget Liabilities of State Government:

The State Government does not disclose the off-budget liabilities in their budget documents/annual financial statements.

(xvi) Unspent amount lying in the bank account of Single Nodal Agency (SNA):

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to the concerned SNA's account within a period of 21 days of its receipt.

The amount of unspent balance in SNA's accounts as on 31 March 2022, has not been made available by the State Government.

4. Contingency Fund : In accordance with Section 4 of the Jharkhand Contingency Fund Act, 2001 (as amended in 2015), the Government of Jharkhand has established a Contingency Fund with a corpus of ₹500 crore. At the end of 2021-22, no amount remained un-recouped under any heads. Hence, the balance in the Contingency Fund, as on 31 March 2022, remained at ₹ 500 crore.

5. Public Account :

(i) National Pension System:

During the year 2021-22, the total contribution to the NPS which is a Defined Contribution Pension Scheme, was ₹ 1,457.70 crore (Employees' contribution: ₹ 637.17 crore and Government contribution: ₹ 820.53 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 637.17 crore to the Public Account under Major Head □ 8342-117- Defined Contribution Pension Scheme □.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of the guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121- General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2021-22, the State Government received ₹ 454.40 crore as Central Government's share. The State Government's share during the year was ₹ 151.20 crore against the required contribution of ₹ 151.47 crore. The State Government transferred ₹ 605.60 crore (Central share: ₹ 454.40 crore and State share: ₹ 151.20 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹ 200 crore from the Central Government towards National Disaster Response Fund (NDRF). However, the amount of ₹ 200 crore has not been transferred to the Public Account, resulting in understatement of Revenue Expenditure.

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

During the year 2021-22, an amount of ₹ 334.70 crore was directly remitted by the User Agencies to the Central Government through the "Parivesh Portal", instead of routing the same through the

State Public Account, since the State Government had not prescribed its own mechanism for receipt of monies and crediting the same to Jharkhand Compensatory Afforestation Fund and sending 10 *per cent* share to National Fund. National CAMPA is working on integration of “Parivesh Portal” and “e-Kuber”. The Government of Jharkhand had not received any amount from the National Compensatory Afforestation Fund during the year 2021-22. The total balance in the Jharkhand State Compensatory Afforestation Fund, as on 31 March 2022, was ₹ 4,178.80 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Jharkhand set up the Consolidated Sinking Fund in 2016-17, for amortization of loans. According to the guidelines of the Fund, States may contribute a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. The total internal debt and public account of the State Government as on 1 April 2021 was ₹ 1,09,184.98 crore. In the year 2021-22, Government contributed only ₹ 200 crore, as against ₹ 545.92 crore it was required to contribute to the fund, resulting in short contribution of ₹ 345.92 crore. The total accumulation of the Fund was ₹ 503.87 crore as on 31 March 2022 (₹ 303.87 crore as on 31 March 2021).

(b) Guarantee Redemption Fund: The State Government has not constituted a Guarantee Redemption Fund, though the outstanding guarantees given by the State was ₹ 607.15 crore as on 1 April 2021.

As depicted in Statements 9 and 20.

(iii) Suspense and Remittance Balances :

The Finance Accounts reflect the net balances under the Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 244.62 crore under Major Heads 8658 and 8782, as on 31 March 2022 (₹ 280.03 crore as on 31 March 2021).

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

(iv) Building and other Construction Workers Welfare Cess:

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

During the year 2021-22, the State Government collected ₹ 54.86 crore (2020-21: ₹ 59.15 crore) as Labour Cess under Major Head □ 0230-Labour & Employment □ which is yet to be transferred to the Building and Other Construction Workers Welfare Board. This resulted in overstatement of Revenue Receipts to that extent. The cumulative un-transferred amount from the Major Head □ 0230-Labour & Employment □ was ₹ 664.19 crore, as on 31 March 2022.

(v) Other Cess/fee/surcharge: During the year 2021-22, the Government collected ₹ 0.81 crore (2020-21: ₹ 0.95 crore), being cess/fee/surcharge (other than labour cess) (from 2008-09 to 2020-21: ₹ 79.43 crore), which has not been transferred to the designated fund by the State Government.

(vi) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/corrections.

Major Heads	Major Head Description	Minus Balance (₹ in crore)
6245	Loans for Relief on account of Natural Calamities	(-)0.49
6401	Loans for Crop Husbandry	(-)0.03
6506	Loans for Land Reforms	(-)0.002
6851	Loans for Village and Small Industries	(-)3.65
7610	Loans to Government Servants <i>etc.</i>	(-)30.16
8011	Insurance and Pension Fund	(-)1,471.72

(vii) Cash Balance: The Cash balance as on 31 March 2022, as per the records of the Accountant General, was ₹ 149.37 crore (Debit) and that reported by the RBI, was ₹ 13.05 crore (Debit). There was a net difference of ₹ 162.42 crore (Debit), mainly due to non-receipt of adjustment entries. The net difference of ₹ 166.85 crore (Debit) is outstanding as of August, 2022. The reasons for increase in the net difference is clearance of Credit items. The difference is under reconciliation.

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

The Cash Balance as on 31 March 2021, as per the records of the Accountant General, was ₹ 160.55 crore (Debit) and that reported by the RBI, was ₹ 7.53 crore (Debit). There was a net difference of ₹ 168.08 crore (Debit), mainly due to non-receipt of adjustment entries.

The Cash balance of the Government of Jharkhand as on 31 March 2022, also includes a cash balance of ₹ 2,649.45 crore of Central share received up to the 10th of March 2022, by the State for CSSs. This amount is restricted for use by the State Government and was required to be transferred to the State Nodal Agency of each CSS's Account within 21 days. The comparative position for the last year *i.e.* as on 31 March 2021 was ₹ 2,495.16 crore.

6. State specific issue:

Bihar Re-organisation Act, 2000:

(a) Apportionment of pension liabilities and other retirement benefits: In terms of the Eighth Schedule under Section 53 of the Bihar Re-organisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) up to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. The Government of Jharkhand had paid ₹ 1,493.95 crore, against the claim of ₹ 4,805.75 crore, raised by the Government of Bihar up to 2017-18.

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

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

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

The Bihar Reorganisation Act, 2000 provides for the manner in which balances are to be apportioned among the successor States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as on 14 November 2000 under Capital Section (Major Heads “4059” to “5475”), Loans and Advances (Major Heads “6202” to “7615”) and balances under Part III Public Account except deposits with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period with effect from 15 November 2000 to 31 March 2001. The opening balances of these heads were taken as □ nil □ in the Finance Accounts of Jharkhand for the period with effect from 15 November 2000 to 31 March 2001. The Government of Jharkhand has sought legal recourse in respect of ownership of some Boards, Corporations and Local Bodies *etc.* While the balances under Public Debt and Cash Balance maintained by the Reserve Bank of India have been apportioned, balances under the Capital section (₹ 11,935.23 crore), Loans and Advances (₹ 6,583.36 crore) and Public Account (₹ 7,443.90 crore) remained un-apportioned. Details are given in Appendix-XIII of the Finance Accounts 2021-22.

Item-wise detailed Annexure (Annexure A to E) for apportionment of balances has been prepared and sent to both the State Governments in September 2014, by the respective Accountants General, for their concurrence. However, the concurrence of both the State Governments on this matter, is awaited (July 2022).

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

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

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

7. Impact on Revenue Expenditure :

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

(₹ in crore)

Para No.	Items	Overstatement of Revenue Expenditure	Understatement of Revenue Expenditure
3(ii)(a)	Misclassification between Revenue and Capital Expenditure.	-	3.00
5(iv)	Non-transfer of Labour cess	-	54.86
5(v)	Non-transfer of Other cess/fee/surcharge	-	0.81
3(vii)	Non-credit of interest under Reserve Fund bearing interest and Deposit bearing interest.	-	174.61
5(ii)(B)(a)	Consolidated Sinking fund	-	345.92
5(ii)(A)(a)	Non-transfer of NDRF amount	-	200.00
Total (Net Impact)	Overstatement/Understatement		779.20 (Understatement)

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