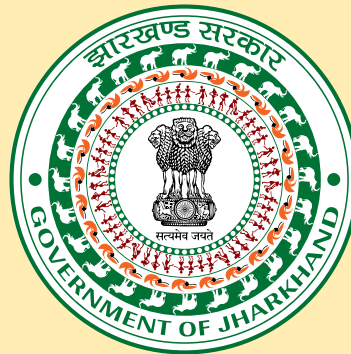


# Finance Accounts (Volume - I) 2020-21



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



## Government of Jharkhand



**FINANCE ACCOUNTS**  
**(Volume - I)**

**2020-21**

**GOVERNMENT OF JHARKHAND**



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## **Certificate of the Comptroller and Auditor General of India**

This compilation containing the Finance Accounts of the Government of Jharkhand for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume -II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Bihar Re-organisation Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Jharkhand and 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/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Jharkhand are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently 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 & 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. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit 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.



On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Jharkhand for the year 2020-21.

Points of interest arising from study of these accounts as well as test 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 2021.

### **Emphasis of matter**

I want to draw attention to the following significant issues/concerns raised which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. Sixteen departments of the State had drawn ₹1,911.15 crore from Government accounts against 357 Abstract Contingent (AC) bills during the financial year 2020-21 but did not submit 337 Detailed Contingent (DC) bills amounting to ₹1,062.31 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹1,062.31 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the Legislature. This is a possible overstatement of expenditure in the year 2020-21.

In addition to this, 17,935 AC bills amounting to ₹4,956.68 crore drawn up to 2019-20 were also outstanding as on 31 March 2021. Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance etc.

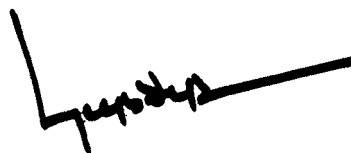
2. During the year 2020-21, 4,749 Utilisation Certificates (UCs) amounting to ₹18,734.70 crore, which had become due, were not submitted by the bodies and authorities of the State against the Grants-in-aid provided by Fourteen departments. Therefore, there is no assurance that the amount of ₹18,734.70 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the Legislature.

In addition to this, 29,268 UCs involving ₹69,312.78 crore due for submission upto 2019-20 were also outstanding as on 31 March 2021. Thus, a total of 34,017 UCs involving ₹ 88,047.48 crore were due for submission as of March 2021. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.



3. A total amount of ₹1,207.02 crore being unspent balances of Grants-in-aid related to previous years have been deposited under Receipt Heads of accounts operating Minor head '913-recovery of unspent balance of Grants-in-aid' by the State Government during the year 2020-21 instead of reduction of expenditure under expenditure heads of accounts, which was in contrary to accounting rules. The unspent balances could not be bifurcated between Centrally Sponsored Schemes and State Schemes due to non-availability of details in digital data of the State Government.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2021.



**Date : 10 December 2021**

**New Delhi**

**(GIRISH CHANDRA MURMU)**

**Comptroller and Auditor General of India**



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## Guide to the Finance Accounts

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### 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.

### 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 extended by the Reserve Bank of India 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 Loans). These are further categorised 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 '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 eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants-in-aid and Contributions', '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 2020-21 is ₹ 5,00.00 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 repayables like 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 or three 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 March 2021**)

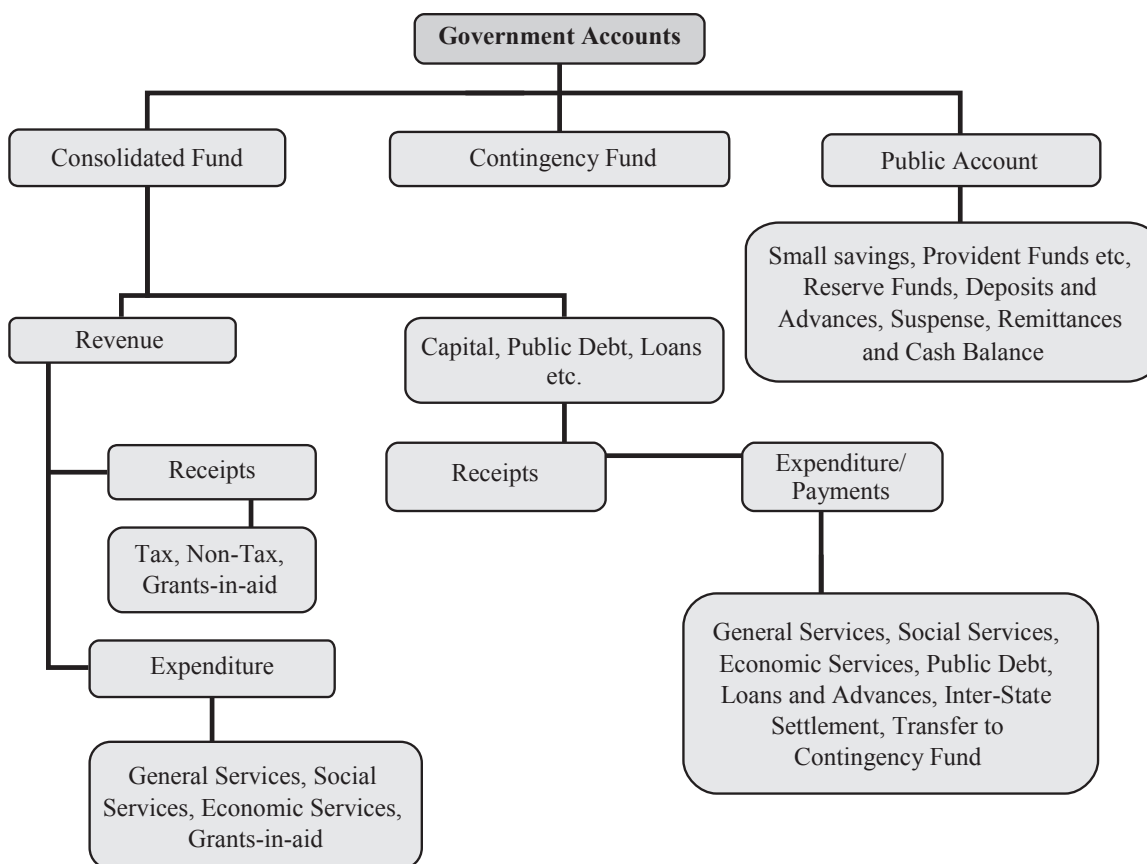
0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Loans)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.



6. A pictorial representation of the structure of accounts is given below :

### 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 summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and Annexure to the Notes to Accounts. Details of the 13 statements 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 and 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 statement 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 the 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 the 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 proving the accuracy of the accounts. The statement corresponds to detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

**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.
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 under State Scheme, Central Assistance Scheme (State Share), Central Assistance Scheme (Central Share), Central Sector Scheme and Establishment. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure :** 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 under State Scheme, Central Assistance Scheme (State Share), Central Assistance Scheme (Central Share), Central Sector Scheme and Establishment. 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 levels 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; and (c) interest rate profile of outstanding loans.

- 18. Detailed Statement on Loans and Advances given by the Government :** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government :** This statement depicts details of investments entity wise and Major and Minor Head wise as well as details of discrepancies, if any, between statements 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 on Contingency Fund and Other Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year and outstanding balances at the end of the year. This statement corresponds to statement 13 in Volume I.
- 22. Detailed Statement on Investments of Earmarked Funds :** This statement depicts details of investments from the Reserve Funds (Public Account).

## **Part II of Volume II**

**Part II contains 13 Appendices** on various items including salaries, subsidies, Grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Schemes, 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 read with the appendices give a complete picture of the state of finances of the State Government.

### **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).

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

#### **D. Periodical adjustments and Book adjustments:**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to Revenue Receipt/Loans/Public Account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodic adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

**E. Rounding :**

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

## 1. STATEMENT OF FINANCIAL POSITION

Assets <sup>1</sup>	<i>Reference (Serial no.)</i>		As at	As at
	Notes to Accounts	Statement	31 March 2020	31 March 2021
<i>(₹ in crore)</i>				
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances		21	0.00	0.00
(ii) Departmental Balances		21	46.84	44.54
(iii) Permanent Imprest		21	0.16	0.16
(iv) Cash Balance Investments		21	30,70.62	28,11.20
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 4 (viii)	21	(-)54.14	1,60.55
(vi) Investments from Earmarked Funds <sup>2</sup>		22	4,00.00	7,03.87
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.,	Para 2 (x)	8,16,19	3,28.43	9,92.13
(ii) Other Capital Expenditure <sup>3</sup>		5, 16	8,72,23.59	9,50,25.55
(iii) Inter-State Settlement			0.00	0.00
<b>Contingency Fund (un-recouped)</b>	Para 3	21	0.00	0.00
<b>Loans and Advances</b>		7, 18	2,08,46.24	2,41,77.23
<b>Advances with departmental officers</b>		21	7.14	19.66

<sup>1</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section "Notes to Accounts".

<sup>2</sup> Investments out of earmarked funds in shares of companies etc. are excluded from Capital Expenditure and included under "Investments from Earmarked Funds".

<sup>3</sup> ₹ 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 <sup>1</sup>	Reference (Serial no.)		As at 31 March 2020	As at 31 March 2021
	Notes to Accounts	Statement		
			<i>(₹ in crore)</i>	
<b>Suspense and Miscellaneous Balances<sup>4</sup></b>		21	0.00	0.00
<b>Remittance Balances</b>		12, 21	0.00	0.00
<b>Cumulative excess of expenditure over receipts</b>			0.00	0.00
<b>Total</b>			<b>11,18,68.88</b>	<b>12,39,34.89</b>

<sup>1</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section "Notes to Accounts".

<sup>4</sup> 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	<i>Reference (Serial no.)</i>		As at 31 March 2020	As at 31 March 2021
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		6, 17	6,35,45.46	7,19,56.90
(ii) Loans and Advances from Central Government				
(a) Non-Plan Loans		6, 17	14.02	12.27
(b) Loans for State Plan Schemes		6, 17	25,77.50	49,69.58
(iii) Inter State Settlement			0.00	0.00
<b>Contingency Fund (Corpus)</b>	Para 3	21	5,00.00	5,00.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc.,		12, 17, 21	12,16.86	11,94.40
(ii) Deposits		12, 17, 21	2,11,04.74	2,43,31.45
(iii) Reserve Funds	Para 4 (ii)	12, 21, 22	59,48.02	70,24.26
(iv) Remittance Balances		13, 21	82.30	1,26.45
(v) Suspense and Miscellaneous Balances <sup>4</sup>		12, 21	91.29	1,44.75
<b>Cumulative excess of Receipts over Expenditure<sup>5</sup></b>			<b>1,67,88.69</b>	<b>1,36,74.83</b>
<b>Total</b>			<b>11,18,68.88</b>	<b>12,39,34.89</b>

<sup>4</sup> Suspense and Miscellaneous Balances do not include Cash Balance Investment Account.

<sup>5</sup> 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		
	2020-21	2019-20	2020-21	2019-20	
<b>Part I - Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
	<i>(₹ in crore)</i>		<i>(₹ in crore)</i>		
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>			<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>		
<b>State Own Revenue</b>	<b>2,44,44.09</b>	<b>2,55,21.43</b>			
(i) Tax revenue (raised by the State) <i>(Ref. Statement 3 &amp; 14)</i>	1,68,80.08	1,67,71.45	<i>Salaries<sup>1</sup></i>	1,28,36.58	1,27,82.34
(ii) Non-Tax revenue <i>(Ref. Statement 3 &amp; 14)</i>	75,64.01	87,49.98	<i>Grants-in-aid<sup>2</sup></i>	2,00,77.67	1,91,91.46
			<i>Subsidies</i>	32,08.09	42,74.87
			<i>(Ref. Appendix-II)</i>		
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	81.36	3,09.51	<b>General services</b>	<b>1,43,58.39</b>	<b>1,32,12.63</b>
			<i>(Ref. Statement 4 &amp; 15)</i>		
Others <i>(Ref. Statement 3)</i>	74,82.65	84,40.47	<i>Interest Payment and service of debt</i>	60,94.35	53,07.71
			<i>(Ref. Statement 4-A, 4-B &amp; 15)</i>		
			<i>Pension</i>	67,96.51	60,04.60
			<i>(Ref. Statement 4-A, 4-B &amp; 15)</i>		
			<i>Others</i>	14,67.53	19,00.32
			<i>(Ref. Statement 4-B)</i>		

<sup>1</sup> 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).

<sup>2</sup> 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		
	2020-21	2019-20	2020-21	2019-20	
	(₹ in crore)		(₹ in crore)		
			<b>Social services</b>	69,84.92	61,41.37
			<i>(Ref. Statement 4-A &amp; 15)</i>		
<b>Share of Union Taxes/ Duties</b>	1,97,12.23	2,05,93.04	<b>Economic services</b>	17,97.94	8,52.74
<i>(Ref. Statement 3 &amp; 14)</i>			<i>(Ref. Statement 4-A &amp; 15)</i>		
<b>Grants from Central Government</b>	1,19,93.41	1,23,02.67	<b>Compensation and assignment to Local Bodies and PRIs</b>	0.00	1.22
<i>(Ref. Statement 3 &amp; 14)</i>			<i>(Ref. Statement 4-A &amp; 15)</i>		
<b>Total Revenue Receipts</b>	<b>5,61,49.73</b>	<b>5,84,17.14</b>	<b>Total Revenue Expenditure</b>	<b>5,92,63.59</b>	<b>5,64,56.63</b>
<b>Revenue Deficit</b>	<b>31,13.86</b>	<b>0.00</b>	<b>Revenue Surplus</b>	<b>0.00</b>	<b>19,60.51</b>
	<b>Section-B: Capital</b>				
<b>Capital Receipts</b>	0.00	0.00	<b>Capital Expenditure<sup>3</sup></b>		
<i>(Ref. Statement 3 &amp; 14)</i>			<i>(Ref. Statement 4-A, 4-B &amp; 16)</i>		
			General Services	7,70.92	12,39.17
			<i>(Ref. Statement 4-A &amp; 16)</i>		
			Social Services	14,91.46	14,30.31
			<i>(Ref. Statement 4-A &amp; 16)</i>		
			Economic Services	62,03.28	72,09.23
			<i>(Ref. Statement 4-A &amp; 16)</i>		
<b>Total Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>Total Capital Expenditure</b>	<b>84,65.66</b>	<b>98,78.71</b>
<b>Recoveries of Loans and Advances</b>	48.78	49.19	<b>Loans and Advances disbursed</b>		
<i>(Ref. Statement 3, 7 &amp; 18)</i>			<i>(Ref. Statement 4-A, 7 &amp; 18)</i>		
			Social Services	22.91	23.59
			<i>(Ref. Statement 4-A, 7 &amp; 18)</i>		
			Economic Services	33,52.40	89.32
			<i>(Ref. Statement 4-A, 7 &amp; 18)</i>		
			Others	4.46	52.52
			<i>(Ref. Statement 7)</i>		
<b>Total Recoveries of Loans and Advances</b>	<b>48.78</b>	<b>49.19</b>	<b>Total Loans and Advances disbursed</b>	<b>33,79.77</b>	<b>1,65.43</b>

<sup>3</sup> It includes ₹49.35 crore and ₹48.30 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' for the year 2019-20 and 2020-21. It also includes other expenditure and travelling expenses.

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.**

	Receipts		Disbursements	
	2020-21	2019-20	2020-21	2019-20
	<i>(₹ in crore)</i>		<i>(₹ in crore)</i>	
<b>Public Debt receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>			<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	
Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 3, 6 &amp; 17)</i>	1,09,58.31	91,67.14	Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	25,46.88
Loans from Government of India <i>(Ref. Statement 3, 6 &amp; 17)</i>	25,88.27	4,25.98	Loans from Government of India <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	1,97.94
<b>Total Public Debt receipts</b>	<b>1,35,46.58</b>	<b>95,93.12</b>	<b>Total Public Debt payment</b>	<b>27,44.82</b>
Net of Inter-State Settlement	0.00	0.00	Net of Inter-State Settlement	0.00
<b>Total Capital Receipts</b>	<b>1,35,95.36</b>	<b>96,42.31</b>	<b>Total Capital Expenditure</b>	<b>1,45,90.25</b>
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>6,97,45.09</b>	<b>6,80,59.45</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>7,38,53.84</b>
<b>Deficit in Consolidated Fund</b>	41,08.75	26,72.72	<b>Surplus in Consolidated Fund</b>	0.00
<b>Part II - Contingency Fund</b>				
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	0.00	0.00	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	0.00

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

	Receipts		Disbursements	
	2020-21	2019-20	2020-21	2019-20
	(₹ in crore)		(₹ in crore)	
<b>Part III - Public Account<sup>4</sup></b>				
<b>Small savings, Provident funds etc.</b> <i>(Ref. Statement 21)</i>	11,79.21	11,75.37	<b>Small savings, provident funds etc.</b> <i>(Ref. Statement 21)</i>	12,01.67 11,69.63
<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	16,81.00	43,79.02	<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	9,08.62 3,61.09
<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,61,55.84	1,58,32.84	<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,29,29.13 1,45,94.56
<b>Advances</b> <i>(Ref. Statement 21)</i>	5,13.92	4,89.40	<b>Advances</b> <i>(Ref. Statement 21)</i>	5,26.44 4,90.27
<b>Suspense and Miscellaneous<sup>5</sup></b> <i>(Ref. Statement 21)</i>	9,45,95.01	6,39,28.70	<b>Suspense and Miscellaneous<sup>5</sup></b> <i>(Ref. Statement 21)</i>	9,42,79.82 6,67,42.53
<b>Remittances</b> <i>(Ref. Statement 21)</i>	81,18.09	1,11,06.53	<b>Remittances</b> <i>(Ref. Statement 21)</i>	80,73.94 1,11,23.50
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>12,22,43.07</b>	<b>9,69,11.86</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>11,79,19.62 9,44,81.58</b>
<b>Deficit in Public Account</b>	<b>0.00</b>	<b>0.00</b>	<b>Surplus in Public Account</b>	<b>43,23.45 24,30.28</b>
<b>Opening Cash Balance</b>	<b>(-)54.14</b>	<b>1,88.30</b>	<b>Closing Cash Balance</b>	<b>1,60.55 (-)54.14</b>
<b>Increase in cash balance</b>	<b>2,14.69</b>	<b>0.00</b>	<b>Decrease in cash balance</b>	<b>0.00 2,42.44</b>

<sup>4</sup> For details please refer to Statement no. 21 in Volume II

<sup>5</sup> "Suspense and Miscellaneous" includes "other accounts" such as Cash Balance Investment Account (Major Head 8673) etc. The figures may 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 2020	As on 31 March 2021
	<i>(₹ in crore)</i>	
<b>(a) General Cash Balance-</b>		
(1) Deposits with Reserve Bank <sup>1</sup>	(-)54.14	1,60.55
(2) Investments held in the Cash Balance Investments Accounts	30,70.62	28,11.20
<b>Total - (a)</b>	<b>30,16.48</b>	<b>29,71.75</b>
<b>(b) Other Cash Balances and Investments<sup>2</sup>-</b>		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	46.84	44.54
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.16	0.16
(3) Investments of earmarked funds	4,00.00	7,03.87
<b>Total - (b)</b>	<b>4,47.00</b>	<b>7,48.57</b>
<b>Total (a) and (b)</b>	<b>34,63.48</b>	<b>37,20.32</b>

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 2020-21 advised to the RBI till 10 April 2021.

There was a difference of ₹168.08 crore (Net Debit) between the figures reflected in the accounts (₹160.55 crore Debit) and that intimated by Reserve Bank of India (₹7.53 crore Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance. Discrepancy statement of ₹168.08 Crore (Debit) for the year 2020-21 has been sent to Reserve Bank of India, Ranchi for reconciliation and necessary correction in Reserve Bank Deposit balance. Old discrepancies of Reserve Bank Deposit (State) balances for the period prior to October 1987 have been cleared by Book entry on the basis of Headquarters letter No. 310/Govt. A/cs/104-2012 dated 04.10.2013, RBI's letter No. CAS/Govt-4/Discrepancy/336/10.01.57/2018-19 dated 27.02.2019 and State Govt.'s consent letter No. 550 dated 04.12.2020

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 balance<sup>3</sup> 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 ₹9,36.00 Crore with effect from 01.04.2020 and subsequently increased to ₹11,52.00 crore with effect from 17.04.2020. 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 2020-21 is given below:-

- |  |     |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance  | 365 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance                            | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advance                            | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken  | Nil |
- (d) The investment of ₹28,11.20 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 ₹58.59 crore.
- (e) Investment of ₹3,03.87 Crore has been made during the year 2020-21 by the State Government in its own securities.
- (f) Details of investments out of earmarked funds are given in Statement No. 22.

<sup>3</sup> 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	
	2020-21	2019-20
<b>I. REVENUE RECEIPTS</b>		
		<i>(₹ in crore)</i>
<b>A. Tax Revenue</b>	<b>3,65,92.31</b>	<b>3,73,64.49</b>
<b>A. 1 Own Tax revenue</b>	<b>1,68,80.08</b>	<b>1,67,71.45</b>
State Goods and Services Tax	79,30.56	84,17.72
Taxes on Sales, Trades, etc	43,00.89	39,96.33
State Excise	18,21.09	20,09.27
Taxes on Vehicles	9,76.35	11,28.98
Stamps and Registration fees	7,08.14	5,60.33
Land Revenue	8,72.93	3,37.98
Taxes and Duties on Electricity	1,95.26	2,36.24
Other Taxes on Income and Expenditure	74.77	83.93
Other Taxes and Duties on Commodities and Services	0.09	0.66
Service Tax	0.00	0.01
Taxes on Agricultural Income	0.00	0.00
Hotel Receipt	0.00	0.00
Taxes on Goods and Passengers	0.00	0.00
<b>A. 2 Share of net proceeds of Taxes</b>	<b>1,97,12.23</b>	<b>2,05,93.04</b>
Corporation Tax	59,43.73	70,21.40
Central Goods and Services Tax	58,63.13	58,43.70
Taxes on Income other than Corporation Tax	60,93.05	55,01.74
Customs	10,50.73	13,05.32
Union Excise Duties	6,63.09	9,07.52
Other Taxes and Duties on Commodities and Services	14.00	13.04
Taxes on Wealth	0.00	0.32
Service Tax	84.50	0.00
Other Taxes on Income and Expenditure	0.00	0.00
Integrated Goods and Services Tax	0.00	0.00
<b>Total A</b>	<b>3,65,92.31</b>	<b>3,73,64.49</b>



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

Description	Actuals	
	2020-21	2019-20
<b>I. REVENUE RECEIPTS - contd.</b>		
		<i>(₹ in crore)</i>
<b>B. Non-Tax Revenue</b>	<b>75,64.01</b>	<b>87,49.98</b>
Non-ferrous Mining and Metallurgical Industries	50,12.47	54,61.36
Crop Husbandry	5,55.55	1,60.40
Forestry and Wild Life	3,28.17	17.59
Medical and Public Health	2,70.71	8.75
Miscellaneous General Services	1,71.11	1,39.79
Education, Sports, Art and Culture	1,65.90	4,68.71
Power	1,60.38	83.15
Civil Supplies	1,37.05	4,19.74
Other Administrative Services	1,14.51	89.28
Interest Receipts	81.36	3,09.51
Urban Development	79.81	5,28.84
Police	66.61	38.25
Labour and Employment	60.59	79.88
Other Social Services	44.32	82.53
Major Irrigation	31.57	4,23.73
Roads and Bridges	31.11	1,06.49
Animal Husbandry Industries	27.95	13.75
Medium Irrigation	27.64	1.47
Other Industries	26.51	30.52
Village and Small Industries	22.26	24.93
Stationery and Printing	20.95	14.85
Social Security and Welfare	19.91	0.00
Dividends and Profits	18.05	84.61
Other Rural Development Programme	15.00	0.00
Other General Economic Services	13.66	30.38
	10.44	12.25

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

Description	Actuals	
	2020-21	2019-20
<b>I. REVENUE RECEIPTS - contd.</b>		
	<i>(₹ in crore)</i>	
Water Supply and Sanitation	9.10	11.89
Housing	7.61	3.23
Fisheries	6.33	8.49
Contribution and Recoveries towards Pension and other Retirement Benefits	5.96	5.99
Public Works	5.80	5.78
Dairy Development	5.21	42.33
Jails	3.92	2.87
Public Service Commission	2.78	0.00
Co-operation	1.94	16.40
Minor Irrigation	0.73	2.42
Other Agricultural Programmes	0.63	0.88
Tourism	0.22	18.72
Civil Aviation	0.10	0.14
Supplies and Disposals	0.08	0.05
Information and Publicity	0.01	0.01
Family Welfare	0.00	0.01
<b>Total B</b>	<b>75,64.01</b>	<b>87,49.98</b>

### 3. STATEMENT OF RECEIPTS - contd.

(Consolidated Fund)

Description	Actuals	
	2020-21	2019-20
<b>II . GRANTS FROM GOVERNMENT OF INDIA</b>		
	<i>(₹ in crore)</i>	
<b>C. Grants-in-aid from Central Government</b>	<b>1,19,93.41</b>	<b>1,23,02.67</b>
<b>C. 1 Non-Plan Grants</b>	<b>0.00</b>	<b>0.00</b>
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
<b>C. 2 Grants for State/Union Territory Plan Schemes</b>	<b>0.00</b>	<b>0.00</b>
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
<b>C. 3 Grants for Central Plan Schemes</b>	<b>0.00</b>	<b>0.00</b>
<b>C. 4 Grants for Centrally Sponsored Plan Schemes</b>	<b>0.00</b>	<b>0.00</b>
<b>C. 5 Grants for Special Plan Schemes</b>	<b>0.00</b>	<b>0.00</b>
<b>C. 6 Centrally Sponsored Schemes</b>	<b>68,38.85</b>	<b>73,39.05</b>
<b>C. 7 Finance Commission Grants</b>	<b>29,90.50</b>	<b>31,54.60</b>
<b>C. 8 Other Transfer/Grants to States</b>	<b>21,64.06</b>	<b>18,09.01</b>
Grants under Proviso to Article 275(1) of the Constitution	1,02.78	1,11.66
Grants for Central Road Fund	78.77	1,37.67
Compensation for loss of revenue arising out of implementation of GST	19,58.32	15,31.82
Compensation to State Govt. For Revenue loss due to phasing out of the Central Sales Tax (CST)	0.00	0.00
Other Grants	24.19	27.86
<b>Total C</b>	<b>1,19,93.41</b>	<b>1,23,02.67</b>
<b>Total Revenue Receipts (A+B+C)</b>	<b>5,61,49.73</b>	<b>5,84,17.14</b>

### 3. STATEMENT OF RECEIPTS - conclud.

(Consolidated Fund)

Description	Actuals	
	2020-21	2019-20
<b>III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<i>(₹ in crore)</i>		
<b>D. Capital Receipts</b>		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
<b>Total D</b>	<b>0.00</b>	<b>0.00</b>
<b>E. Public Debts Receipts</b>	<b>1,35,46.58</b>	<b>95,93.12</b>
<b>E. 1 Internal Debt of the State Government</b>	<b>1,09,58.31</b>	<b>91,67.14</b>
Market Loans	94,00.00	75,00.00
Loans from the National Bank for Agricultural and Rural Development	15,58.31	14,33.24
Loans from National Co-operative Development Corporation	0.00	3.42
Loans from other Institutions	0.00	2,30.48
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
<b>E. 2 Loans and Advances from the Central Government</b>	<b>25,88.27</b>	<b>4,25.98</b>
Non-Plan Loans	0.00	0.00
Loans for State Plan Schemes	25,88.27	4,25.98
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
<b>Total E</b>	<b>1,35,46.58</b>	<b>95,93.12</b>
<b>F. Loans and Advances by State Government (Recoveries)<sup>1</sup></b>	<b>48.78</b>	<b>49.19</b>
<b>G. Inter-State Settlements</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>6,97,45.09</b>	<b>6,80,59.45</b>

<sup>1</sup> 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
<b>A. EXPENDITURE BY FUNCTION</b>				
<i>(₹ in crore)</i>				
<b>A General Services</b>				
<b>A.1 Organs of State</b>				
Parliament/ State/ Union Territory Legislatures	99.22	0.00	0.00	99.22
President, Vice President/ Governor/ Administrator of Union Territories	9.37	0.00	0.00	9.37
Council of Ministers	17.44	0.00	0.00	17.44
Administration of Justice	4,43.42	0.00	0.00	4,43.42
Elections	1,16.30	0.00	0.00	1,16.30
<b>A.2 Fiscal Services</b>				
Land Revenue	3,66.60	0.00	0.00	3,66.60
Stamps and Registration	15.82	0.00	0.00	15.82
State Excise	28.69	0.00	0.00	28.69
Taxes on Sales, Trade etc.	83.24	0.00	0.00	83.24
Taxes on Vehicles	18.03	0.00	0.00	18.03
Other Taxes and Duties on Commodities and Services	1.69	0.00	0.00	1.69
Other Fiscal Services	2.50	8.75	0.00	11.25
Appropriation for reduction or avoidance of Debt	3,03.87	0.00	0.00	3,03.87
Interest Payments	57,90.48	0.00	0.00	57,90.48
<b>A.3 Administrative Services</b>				
Public Service Commission	16.15	0.00	0.00	16.15
Secretariat-General Services	96.07	0.00	0.00	96.07
District Administration	2,48.01	0.00	0.00	2,48.01
Treasury and Accounts Administration	13.76	0.00	0.00	13.76
Police	49,39.32	5,70.88	0.00	55,10.20
Jails	1,83.79	0.00	0.00	1,83.79
Stationery and Printing	1.51	0.00	0.00	1.51
Public Works	1,16.71	1,88.76	0.00	3,05.47
Other Administrative Services	1,94.18	2.53	0.00	1,96.71
<b>A.4 Pensions and Miscellaneous General Services</b>				
Pensions and other Retirement Benefits	67,96.51	0.00	0.00	67,96.51
Miscellaneous General Services	0.00	0.00	0.00	0.00
<b>Total General Services</b>	<b>1,99,02.68</b>	<b>7,70.92</b>	<b>0.00</b>	<b>2,06,73.60</b>

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

Description	Revenue	Capital	Loans and Advances	Total
<b>A. EXPENDITURE BY FUNCTION - contd.</b>				
				<i>(₹ in crore)</i>
<b>B Social Services</b>				
<b>B.1 Education, Sports, Art and Culture</b>				
General Education	97,65.67	94.87	0.00	98,60.54
Technical Education	2,33.84	0.00	0.00	2,33.84
Sports and Youth Services	43.25	0.00	0.00	43.25
Art and Culture	9.24	0.00	0.00	9.24
<b>B.2 Health and Family Welfare</b>				
Medical and Public Health	34,79.63	5,86.13	0.00	40,65.76
Family Welfare	4.02	0.00	0.00	4.02
<b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>				
Water Supply and Sanitation	8,57.25	4,38.30	0.00	12,95.55
Housing	16.34	42.04	0.00	58.38
Urban Development	28,61.72	0.00	22.91	28,84.63
<b>B.4 Information and Broadcasting</b>				
Information and Publicity	1,31.92	0.00	0.00	1,31.92
<b>B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	9,11.79	2,69.28	0.00	11,81.07
<b>B.6 Labour and Labour Welfare</b>				
Labour, Employment and Skill Development	2,22.00	0.00	0.00	2,22.00
<b>B.7 Social Welfare and Nutrition</b>				
Social Security and Welfare	35,27.33	5.29	0.00	35,32.62
Nutrition	2,72.19	0.00	0.00	2,72.19
Relief on account of Natural Calamities	9,78.99	0.00	0.00	9,78.99
<b>B.8 Others</b>				
Other Social Services	0.93	55.55	0.00	56.48
Secretariat-Social Services	30.96	0.00	0.00	30.96
<b>Total Social Services</b>	<b>2,33,47.07</b>	<b>14,91.46</b>	<b>22.91</b>	<b>2,48,61.44</b>

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

Description	Revenue	Capital	Loans and Advances	Total
<b>A. EXPENDITURE BY FUNCTION - contd.</b>				
				<i>(₹ in crore)</i>
<b>C Economic Services</b>				
<b>C.1 Agriculture and Allied Activities</b>				
Crop Husbandry	9,98.40	2.28	0.00	10,00.68
Soil and Water Conservation	13.66	0.00	0.00	13.66
Animal Husbandry	1,97.11	2.93	0.00	2,00.04
Dairy Development	89.69	0.00	0.00	89.69
Fisheries	72.22	7.68	0.00	79.90
Forestry and Wild life	5,10.51	0.00	0.00	5,10.51
Food, Storage and Warehousing	0.00	15.00	0.00	15.00
Agricultural Research and Education	1,05.25	0.00	0.00	1,05.25
Co-operation	89.14	47.89	0.00	1,37.03
Other Agricultural Programmes	8.39	0.00	0.00	8.39
<b>C.2 Rural Development</b>				
Special Programmes for Rural Development	10,93.81	0.00	0.00	10,93.81
Rural Employment	41,23.14	0.00	0.00	41,23.14
Other Rural Development Programmes	30,21.35	12,83.49	4.74	43,09.58
<b>C.3 Irrigation and Flood Control</b>				
Major Irrigation	1,53.71	94.85	0.00	2,48.56
Medium Irrigation	1,41.22	8,42.52	0.00	9,83.74
Minor Irrigation	71.60	93.34	0.00	1,64.94
Command Area Development	0.00	0.00	0.00	0.00
Flood Control and Drainage	0.00	15.60	0.00	15.60
<b>C.4 Energy</b>				
Power	18,72.47	6,26.00	33,47.66	58,46.13
New and Renewable Energy	1,50.00	0.00	0.00	1,50.00
<b>C.5 Industry and Minerals</b>				
Village and Small Industries	98.46	0.00	0.00	98.46
Industries	1,10.45	0.00	0.00	1,10.45
Non-Ferrous Mining and Metallurgical Industries	36.88	0.00	0.00	36.88
Capital Outlay on Other Industries	0.00	0.76	0.00	0.76
Other Outlays on Industries and Minerals	0.00	7.00	0.00	7.00

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

Description	Revenue	Capital	Loans and Advances	Total
<b>A. EXPENDITURE BY FUNCTION - contd.</b>				
<i>(₹ in crore)</i>				
<b>C.6 Transport</b>				
Civil Aviation	5.77	19.13	0.00	24.90
Roads and Bridges	4,08.28	30,81.21	0.00	34,89.49
Road Transport	0.00	14.98	0.00	14.98
Other Transport Services	3,35.33	5.00	0.00	3,40.33
<b>C.7 General Economic Services</b>				
Secretariat-Economic Services	8,58.39	0.00	0.00	8,58.39
Tourism	54.80	43.61	0.00	98.41
Census Surveys and Statistics	32.20	0.00	0.00	32.20
Investments in General Financial and Trading Institutions	0.00	0.00	0.00	0.00
Civil Supplies	13,58.17	0.00	0.00	13,58.17
Other General Economic Services	3.45	0.00	0.00	3.45
<b>Total Economic Services</b>	<b>1,60,13.85</b>	<b>62,03.27</b>	<b>33,52.40</b>	<b>2,55,69.52</b>



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

Description	Revenue	Capital	Loans and Advances	Total
<b>A. EXPENDITURE BY FUNCTION - contd.</b>				
<i>(₹ in crore)</i>				
<b>D Loans, Grants-in-aid and Contributions</b>				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	0.00
<b>E Loans to Government Servants etc.</b>				
Loans to Government Servants etc.	0.00	0.00	4.46	4.46
<b>F Public Debt</b>				
Internal Debt of the State Government	0.00	0.00	25,46.88	25,46.88
Loans and Advances from the Central Government	0.00	0.00	1,97.94	1,97.94
<b>G Inter-State Settlement</b>				
Inter-State Settlement	0.00	0.00	0.00	0.00
<b>Total Loans, Grants-in-aid and Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>27,49.28</b>	<b>27,49.28</b>
<b>Total Consolidated Fund Expenditure</b>	<b>5,92,63.60</b>	<b>84,65.65</b>	<b>61,24.59</b>	<b>7,38,53.84</b>

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

Object of Expenditure	2018-19			2019-20			2020-21			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
1	2	3	4	5	6	7	8	9	10	
<b>B. EXPENDITURE BY NATURE</b>										
<i>(₹ in crore)</i>										
1	Salaries	1,20,91.42	46.60	<b>1,21,38.02</b>	1,27,82.34	49.35	<b>1,28,31.69</b>	1,28,36.58	48.30	<b>1,28,84.88</b>
2	Grants-in-aid (Non-Salary)	87,27.35	0.00	<b>87,27.35</b>	1,07,25.29	0.00	<b>1,07,25.29</b>	1,08,35.98	0.00	<b>1,08,35.98</b>
3	Major works (State Plan)	0.88	99,96.48	<b>99,97.36</b>	0.40	92,28.85	<b>92,29.25</b>	0.00	68,13.77	<b>68,13.77</b>
4	Grants-in-aid for Capital assets	73,71.03	0.00	<b>73,71.03</b>	70,79.39	0.00	<b>70,79.39</b>	63,69.87	0.00	<b>63,69.87</b>
5	Pensionary Charges <sup>1</sup>	59,91.48	0.00	<b>59,91.48</b>	60,04.60	0.00	<b>60,04.60</b>	67,96.51	0.00	<b>67,96.51</b>
6	Interest Payments	48,51.97	0.00	<b>48,51.97</b>	53,07.71	0.00	<b>53,07.71</b>	57,90.48	0.00	<b>57,90.48</b>
7	Grants-in-aid (Salary)	18,77.41	0.00	<b>18,77.41</b>	13,86.79	0.00	<b>13,86.79</b>	28,71.82	0.00	<b>28,71.82</b>
8	Repayment of borrowings	0.00	30,60.09	<b>30,60.09</b>	0.00	42,31.40	<b>42,31.40</b>	0.00	27,44.82	<b>27,44.82</b>
9	Supplies and Materials	8,76.10	63.42	<b>9,39.52</b>	8,22.69	51.48	<b>8,74.17</b>	6,16.68	58.78	<b>6,75.46</b>
10	Loans and Advances	0.00	14,85.59	<b>14,85.59</b>	0.00	1,65.43	<b>1,65.43</b>	0.00	33,79.77	<b>33,79.77</b>
11	Other expenditure	7,99.67	3,78.48	<b>11,78.15</b>	7,06.45	3,84.07	<b>10,90.52</b>	8,14.38	4,35.58	<b>12,49.96</b>
12	Scholarships/ stipend	4,65.89	0.00	<b>4,65.89</b>	4,73.85	0.00	<b>4,73.85</b>	4,56.87	0.00	<b>4,56.87</b>
13	Lump-sum	1,72.88	38.03	<b>2,10.91</b>	3,57.00	65.21	<b>4,22.21</b>	27,35.23	3,70.04	<b>31,05.27</b>
14	Maintenance and repair	4,95.40	15.86	<b>5,11.26</b>	3,70.97	0.00	<b>3,70.97</b>	2,87.66	0.00	<b>2,87.66</b>
15	Cash relief	16,44.11	29.87	<b>16,73.98</b>	26,84.29	17.75	<b>27,02.04</b>	30,26.27	24.78	<b>30,51.05</b>
16	Honorarium	3,89.17	0.00	<b>3,89.17</b>	4,99.82	0.00	<b>4,99.82</b>	2.90	0.00	<b>2.90</b>
17	Subsidies	20,92.03	0.00	<b>20,92.03</b>	42,74.87	0.00	<b>42,74.87</b>	32,08.09	0.00	<b>32,08.09</b>
18	Office expenses	1,54.84	2.00	<b>1,56.84</b>	3,82.93	0.47	<b>3,83.40</b>	1,90.46	1.00	<b>1,91.46</b>
19	Contributions	5,25.53	36.00	<b>5,61.53</b>	5,94.82	0.00	<b>5,94.82</b>	91.19	7.00	<b>98.19</b>
20	Wages	2,61.70	0.00	<b>2,61.70</b>	3,75.32	0.00	<b>3,75.32</b>	4,21.90	0.00	<b>4,21.90</b>
21	Travelling Expenses	1,61.79	0.18	<b>1,61.97</b>	2,57.93	0.31	<b>2,58.24</b>	1,67.79	0.30	<b>1,68.09</b>
22	Professional Services	1,65.56	24.49	<b>1,90.05</b>	2,27.50	19.20	<b>2,46.70</b>	1,79.24	3.77	<b>1,83.01</b>
23	Machinery and Equipment	1,17.51	7.46	<b>1,24.97</b>	1,24.95	6.46	<b>1,31.41</b>	1,37.46	14.00	<b>1,51.46</b>
24	Medical Store Supply	27.56	0.00	<b>27.56</b>	21.97	0.00	<b>21.97</b>	27.26	0.00	<b>27.26</b>
25	Motor-vehicle	95.11	12.24	<b>1,07.35</b>	1,23.00	9.23	<b>1,32.23</b>	1,11.98	1.54	<b>1,13.52</b>
26	Contractual Allowances	1,99.42	0.04	<b>1,99.46</b>	2,09.74	0.00	<b>2,09.74</b>	2,26.78	0.00	<b>2,26.78</b>
27	Electricity Expenditure	86.05	0.01	<b>86.06</b>	52.86	0.01	<b>52.87</b>	8,51.59	0.01	<b>8,51.60</b>
28	Uniform	32.64	0.04	<b>32.68</b>	38.21	0.05	<b>38.26</b>	33.77	0.05	<b>33.82</b>

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

Object of Expenditure	2018-19			2019-20			2020-21			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
1	2	3	4	5	6	7	8	9	10	
<b>B. EXPENDITURE BY NATURE</b>										
<i>(₹ in crore)</i>										
29	Cost of Ration	46.13	0.00	<b>46.13</b>	60.86	0.00	<b>60.86</b>	61.97	0.00	<b>61.97</b>
30	Advertising and Publicity	89.68	0.00	<b>89.68</b>	1,41.37	0.26	<b>1,41.63</b>	1,03.00	0.00	<b>1,03.00</b>
31	Training Allowance	3.96	0.50	<b>4.46</b>	3.95	0.22	<b>4.17</b>	0.32	0.90	<b>1.22</b>
32	Other Administrative expenses	18.57	1.55	<b>20.12</b>	15.67	2.02	<b>17.69</b>	10.82	1.84	<b>12.66</b>
33	Seminar, Exhibition and Publicity	77.80	0.05	<b>77.85</b>	89.30	0.23	<b>89.53</b>	52.80	0.09	<b>52.89</b>
34	State share of Central Sponsored Scheme	5,38.54	1.77	<b>5,40.31</b>	3,34.35	0.00	<b>3,34.35</b>	3,31.39	0.00	<b>3,31.39</b>
35	Information, Communication and Transmission (ITC) Services	1,23.80	0.02	<b>1,23.82</b>	1,42.85	0.03	<b>1,42.88</b>	56.83	0.00	<b>56.83</b>
36	Expenditure on training	28.60	1.43	<b>30.03</b>	24.90	2.90	<b>27.80</b>	20.09	2.60	<b>22.69</b>
37	Share of taxes/ duties/ Rent, Rates, Taxes	30.63	0.51	<b>31.14</b>	28.81	0.09	<b>28.90</b>	34.58	0.03	<b>34.61</b>
38	Purchase of new motor-vehicle	6.65	0.52	<b>7.17</b>	6.53	9.26	<b>15.79</b>	6.38	11.95	<b>18.33</b>
39	Others (Includes expenditure less than ₹ 10 crore under each object head)	33.82	54.17	<b>87.99</b>	83.44	31.26	<b>1,14.70</b>	1,01.42	7.73	<b>1,09.15</b>
	Investment	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	6,61.60	<b>6,61.60</b>
	<b>Gross Expenditure</b>	<b>5,06,72.68</b>	<b>1,52,57.40</b>	<b>6,59,30.08</b>	<b>5,68,17.72</b>	<b>1,42,75.54</b>	<b>7,10,93.26</b>	<b>5,98,68.34</b>	<b>1,45,90.25</b>	<b>7,44,58.59</b>
	<b>Deduct- Recoveries</b>	<b>41.95</b>	<b>0.00</b>	<b>41.95</b>	<b>3,61.09</b>	<b>0.00</b>	<b>3,61.09</b>	<b>6,04.75</b>	<b>0.00</b>	<b>6,04.75</b>
	<b>Net Expenditure</b>	<b>5,06,30.73</b>	<b>1,52,57.40</b>	<b>6,58,88.13</b>	<b>5,64,56.63</b>	<b>1,42,75.54</b>	<b>7,07,32.17</b>	<b>5,92,63.59</b>	<b>1,45,90.25</b>	<b>7,38,53.84</b>

<sup>1</sup> Includes ₹5,57.13 crore paid as pensionary liabilities to Bihar under major head "2071 Pensions and Other Retirement benefits" during 2018-19.

**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
		2019-20	2019-20	2020-21	2020-21	2020-21
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
<b>A-</b>	<b>Capital Account of General Services</b>					
4047-	Capital Outlay on other Fiscal Services	62.79	2,57.77	8.75	2,66.52	(-)86.06
4055-	Capital Outlay on Police	8,06.63	28,71.91	5,70.88	34,42.79	(-)29.23
4059-	Capital Outlay on Public Works	3,66.15	23,62.72	1,88.76	25,51.48	(-)48.45
4070-	Capital Outlay on other Administrative Services	3.60	91.61	2.53	94.14	(-)29.72
	<b>Total-A- Capital Account of General Services</b>	<b>12,39.17</b>	<b>55,84.01</b>	<b>7,70.92</b>	<b>63,54.93</b>	<b>(-)37.79</b>
<b>B-</b>	<b>Capital Account of Social Services</b>					
(a)	Capital Account of Education, Sports, Art and Culture					
4202-	Capital Outlay on Education, Sports, Art and Culture	2,58.13	28,79.87	94.87	29,74.74	(-)63.25
	<b>Total (a) Capital Account of Education, Sports, Art and Culture</b>	<b>2,58.13</b>	<b>28,79.87</b>	<b>94.87</b>	<b>29,74.74</b>	<b>(-)63.25</b>
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Public Health	3,47.69	32,87.35	5,86.13	38,73.48	68.58
	<b>Total (b) Capital Account of Health and Family Welfare</b>	<b>3,47.69</b>	<b>32,87.35</b>	<b>5,86.13</b>	<b>38,73.48</b>	<b>68.58</b>

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.**

Major Head	Description	Expenditure during			Progressive expenditure during 2020-21	Progressive expenditure ending 2020-21	Increase (+) / Decrease (-) in per cent during the year 2020-21
		2019-20	2020-20	2020-21			
1	2	3	4	5	6	7	
<b>B-</b>	<b>Capital Account of Social Services - contd.</b>						
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215-	Capital Outlay on Water Supply and Sanitation	5,38.73	45,14.80	4,38.30	49,53.10	(-)18.64	
4216-	Capital Outlay on Housing	92.84	7,66.95	42.04	8,08.99	(-)54.72	
4217-	Capital Outlay on Urban Development	0.00	13,78.95	0.00	13,78.95	100.00	
	<b>Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>6,31.57</b>	<b>66,60.70</b>	<b>4,80.34</b>	<b>71,41.04</b>	<b>(-)23.95</b>	
(d)	Capital Account of Information and Broadcasting						
4220-	Capital Outlay on Information and Publicity	8.81	42.39	0.00	42.39	(-)100.00	
	<b>Total (d) Capital Account of Information and Broadcasting</b>	<b>8.81</b>	<b>42.39</b>	<b>0.00</b>	<b>42.39</b>	<b>(-)100.00</b>	
(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	1,65.36	26,28.62	2,69.28	28,97.90	62.84	
	<b>Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>1,65.36</b>	<b>26,28.62</b>	<b>2,69.28</b>	<b>28,97.90</b>	<b>62.84</b>	

**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
		2019-20	2019-20 ending	2020-21	2020-21 ending	2020-21
1	2	3	4	5	6	7
<i>(₹ in crore)</i>						
<b>B-</b>	<b>Capital Account of Social Services - conclud.</b>					
(g)	Capital Account of Social Welfare and Nutrition					
4235-	Capital Outlay on Social Security and Welfare	0.87	5,96.18	5.29	6,01.47	508.05
	<b>Total (g) Capital Account of Social Welfare and Nutrition</b>	<b>0.87</b>	<b>5,96.18</b>	<b>5.29</b>	<b>6,01.47</b>	<b>508.05</b>
(h)	Capital Account of Other Social Welfare Services					
4250-	Capital Outlay on other Social Welfare Services	17.88	1,37.98	55.55	1,93.53	210.68
	<b>Total (h) Capital Account of Other Social Welfare Services</b>	<b>17.88</b>	<b>1,37.98</b>	<b>55.55</b>	<b>1,93.53</b>	<b>210.68</b>
	<b>Total- B- Capital Account of Social Services</b>	<b>14,30.31</b>	<b>1,62,33.09</b>	<b>14,91.46</b>	<b>1,77,24.55</b>	<b>4.28</b>
<b>C-</b>	<b>Capital Account of Economic Services</b>					
(a)	Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry	0.08	97.24	2.28	99.52	2750.00
4402-	Capital Outlay on Soil and Water Conservation	61.68	11,19.09	0.00	11,19.09	(-)100.00
4403-	Capital Outlay on Animal Husbandry	5.06	55.45	2.93	58.38	(-)42.09

**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
		2019-20	2019-20	2020-21	2020-21	
1	2	3	4	5	6	7
<b>C- Capital Account of Economic Services - contd.</b>						
(a)	Capital Account of Agriculture and Allied Activities - conclud.					
4404-	Capital Outlay on Dairy Development	0.00	53.06	0.00	53.06	100.00
4405-	Capital Outlay on Fisheries	38.67	2,58.21	7.68	2,65.89	(-)80.14
4406-	Capital Outlay on Forestry and Wild Life	0.00	29.30	0.00	29.30	100.00
4408-	Capital Outlay on Food Storage and Warehousing	0.38	1,14.11	15.00	1,29.11	3847.37
4425-	Capital Outlay on Co-operation	47.98	3,62.29	47.89	4,10.18	(-)0.19
	<b>Total (a) Capital Account of Agriculture and Allied Activities</b>	<b>1,53.85</b>	<b>20,88.75</b>	<b>75.78</b>	<b>21,64.53</b>	<b>(-)50.74</b>
(b)	Capital Account of Rural Development					
4515-	Capital Outlay on other Rural Development Programmes	19,91.11	1,96,13.78	12,83.49	2,08,97.27	(-)35.54
	<b>Total (b) Capital Account of Rural Development</b>	<b>19,91.11</b>	<b>1,96,13.78</b>	<b>12,83.49</b>	<b>2,08,97.27</b>	<b>(-)35.54</b>
(d)	Capital Account of Irrigation and Flood Control					
4700-	Capital Outlay on Major Irrigation	4,15.13	43,76.69	94.85	44,71.54	(-)77.15
4701-	Capital Outlay on Medium Irrigation	7,49.34	48,49.24	8,42.52	56,91.76	12.43

**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
		2019-20	2019-20	2020-21	2020-21	2020-21
1	2	3	4	5	6	7
<b>C- Capital Account of Economic Services - contd.</b>						
(d)	Capital Account of Irrigation and Flood Control - conclud.					
4702-	Capital Outlay on Minor Irrigation	1,58.85	25,73.70	93.34	26,67.04	(-)41.24
4711-	Capital Outlay on Flood Control Projects	5.47	1,96.35	15.60	2,11.95	185.19
	<b>Total (d) Capital Account of Irrigation and Flood Control</b>	<b>13,28.79</b>	<b>1,19,95.98</b>	<b>10,46.31</b>	<b>1,30,42.29</b>	<b>(-)21.26</b>
<b>(₹ in crore)</b>						
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	0.00	2,03.23	6,26.00	8,29.23	100.00
	<b>Total (e) Capital Account of Energy</b>	<b>0.00</b>	<b>2,03.23</b>	<b>6,26.00</b>	<b>8,29.23</b>	<b>100.00</b>
(f)	Capital Account of Industry and Minerals					
4853-	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.00	7.38	0.00	7.38	100.00
4875-	Capital Outlay on other Industries	0.00	16.00	0.76	16.76	100.00
4885-	Other Capital Outlay on Industries and Minerals	4.00	24.00	7.00	31.00	75.00
	<b>Total (f) Capital Account of Industry and Minerals</b>	<b>4.00</b>	<b>47.38</b>	<b>7.76</b>	<b>55.14</b>	<b>94.00</b>



**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
		2019-20	2019-20 ending	2020-21	2020-21 ending	2020-21
1	2	3	4	5	6	7
<b>(₹ in crore)</b>						
<b>C-</b>	<b>Capital Account of Economic Services - conclud.</b>					
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	3.42	5,39.52	19.13	5,58.65	459.36
5054-	Capital Outlay on Roads and Bridges	36,74.33	2,99,22.58	30,81.21	3,30,03.79	(-)16.14
5055-	Capital Outlay on Road Transport	9.20	1,00.60	14.98	1,15.58	62.83
5075-	Capital Outlay on other Transport Services	0.00	6,30.83	5.00	6,35.83	100.00
	<b>Total (g) Capital Account of Transport</b>	<b>36,86.95</b>	<b>3,11,93.53</b>	<b>31,20.32</b>	<b>3,43,13.85</b>	<b>(-)15.37</b>
(i)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	44.46	5,68.35	43.61	6,11.96	(-)1.89
5465-	Investments in General Financial and Trading Institutions	0.08	2.08	0.00	2.08	(-)100.00
5475-	Capital Outlay on other General Economic Services	0.00	46.93	0.00	46.93	100.00
	<b>Total (j) Capital Account of General Economic Services</b>	<b>44.54</b>	<b>6,17.36</b>	<b>43.61</b>	<b>6,60.97</b>	<b>(-)2.07</b>
	<b>Total - C- Capital Accounts of Economic Services</b>	<b>72,09.23</b>	<b>6,57,60.01</b>	<b>62,03.27</b>	<b>7,19,63.28</b>	<b>(-)13.95</b>
	<b>Grand Total</b>	<b>98,78.71</b>	<b>8,75,77.11</b>	<b>84,65.65</b>	<b>9,60,42.76</b>	<b>(-)14.30</b>

## 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 2020-21 Government invested ₹ 663.70 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 2018-19 and 2019-20 and 2020-21 were ₹ 4,32.87 and ₹ 4,47.95 and ₹ 11,11.65 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)
2018-19	0.00
2019-20	0.00*
2020-21	15.00

- 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 2021).					

\*₹ 15 Thousand only

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities <sup>1</sup>

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	( ₹ in crore)				Amount	Per cent
<b>A - Public Debt</b>						
<b>6003 Internal Debt of the State Government</b>	<b>6,35,45.47</b>	<b>1,09,58.31</b>	<b>25,46.88</b>	<b>7,19,56.90</b>	<b>84,11.43</b>	<b>13.24</b>
Market Loans	4,27,66.75	94,00.00	5,00.00	5,16,66.75 <sup>2</sup>	89,00.00	20.81
Ways and Means Advance from the Reserve Bank of India	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	55,58.07	0.00	0.00	55,58.07	0.00	0.00
Loans from Financial Institutions	76,28.48	15,58.31	10,01.41	81,85.38	5,56.90	7.30
Special Securities issued to National Small Savings Fund	75,56.38	0.00	7,69.49	67,86.89	(-)7,69.49	(-)10.18
Other Loans	35.79	0.00	2,75.98	(-)2,40.19	(-)2,75.98	(-)7.71
<b>6004 Loans and Advances from the Central Government</b>	<b>25,91.52</b>	<b>25,88.27</b>	<b>1,97.94</b>	<b>49,81.85</b>	<b>23,90.33</b>	<b>92.24</b>
01 Non-Plan Loans	14.02	0.00	1.75	12.27	(-)1.75	(-)12.48
02 Loans for State/ Union Territory Plan Schemes	25,77.50	25,88.27	1,96.19	49,69.58	23,92.08	92.81
<b>Total A- Public Debt</b>	<b>6,61,36.99</b>	<b>1,35,46.58</b>	<b>27,44.82</b>	<b>7,69,38.75</b>	<b>1,08,01.76</b>	<b>16.33</b>

<sup>1</sup> For details please refer to statement No. 17 in volume II.

<sup>2</sup> Difference of ₹0.01 Crore is due to rounding off.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

### (i) Statement of Public Debt and Other Liabilities <sup>1</sup>

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	(₹ in crore)				Amount	Per cent
<b>B - Other liabilities</b>						
<b>Public Accounts</b>						
Small Savings, Provident Funds etc.	12,16.85	11,79.21	12,01.66	11,94.40	(-)22.45	(-)1.84
Reserve funds bearing Interest	59,48.02	13,77.12	6,04.75	67,20.39	7,72.37	12.99
Reserve funds not bearing Interest <sup>2</sup>	0.00	3,03.87	3,03.87	0.00	0.00	0.00
Deposits bearing Interest	39.55	5,66.86	5,81.08	25.33	(-)14.22	(-)35.95
Deposits not bearing Interest	2,10,65.19	1,55,88.98	1,23,48.05	2,43,06.12	32,40.93	15.39
<b>Total B- Other Liabilities</b>	<b>2,82,69.61</b>	<b>1,90,16.04</b>	<b>1,50,39.41</b>	<b>3,22,46.24</b>	<b>39,76.63</b>	<b>14.07</b>
<b>Total Public Debt and Other Liabilities</b>	<b>9,44,06.60</b>	<b>3,25,62.62</b>	<b>1,77,84.23</b>	<b>10,91,84.99</b>	<b>1,47,78.39</b>	<b>15.65</b>

<sup>1</sup> For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at pages no. 31 may be seen.

<sup>2</sup> 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 68 interest bearing State Development/ Stocks Loans/ Stocks upto 2020-21. In addition, balance of Nine (09) matured State development loan which remained unclaimed and became non-interest bearing were also laying outstanding (Balance on 31 March 2021 was ₹5,16,66.75 crore).

(ii) No information from the State Government has been received regarding creation of Guarantee Redemption Fund during the year 2020-21.

2 **Loans from Small Saving Fund :-** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. 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 2020-21. However ₹7,69.49 crore was repaid during the year. The balance outstanding at the end of the year was ₹67,86.89 crore which was 8.82 per cent of the total Public Debt of the State Government as on 31 March 2021.

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

(a) **Loans and Advances from GOI :-** ₹25,88.27 crore was received from Government of India as loans and the State Government repaid ₹1,97.94 crore. Interest of ₹1,06.54 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 8(Eight) Jharkhand State Development Loans were raised as follows:

Sl. No.	Amount of Loan (₹ in Crore)	Rate of Interest (%)	Redemption period	
			Month	Year
1	12,00.00	6.93	October	2030
2	14,00.00	6.62	October	2030
3	10,00.00	6.68	December	2032
4	14,00.00	6.66	January	2034
5	10,00.00	6.82	March	2034
6	14,00.00	7.20	February	2035
7	10,00.00	7.28	March	2036
8	10,00.00	6.86	March	2036
<b>Total:</b>	<b>94,00.00</b>			

## 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 2019-20 and 2020-21 were as shown below:-

	2020-21	2019-20	Net Increase (+) / Decrease (-) during the year (₹ in crore)
<b>Nature of Transactions</b>			
<b>(i) Gross debt and other obligations outstanding at the end of the year :</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	7,81,33.15	6,73,53.84	1,07,79.31
(b) Other obligations	3,10,51.84	2,70,52.76	39,99.08
<b>Total (i)</b>	<b>10,91,84.99</b>	<b>9,44,06.60</b>	<b>1,47,78.39</b>
<b>(ii) Interest paid by Government :</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	55,58.98	53,04.62	2,54.36
(b) On other obligations	2,31.50	3.09	2,28.41
<b>Total (ii)</b>	<b>57,90.48</b>	<b>53,07.71</b>	<b>4,82.77</b>
<b>(iii) Deduct :</b>			
(a) Interest received on loans and advances given by Government	22.62	1,62.09	(-)1,39.47
(b) Interest realised on investment of cash balances	58.59	1,47.42	(-)88.83
<b>Total (iii)</b>	<b>81.21</b>	<b>3,09.51</b>	<b>(-)2,28.30</b>
<b>(iv) Net interest charges</b>	<b>57,09.27</b>	<b>49,98.20</b>	<b>7,11.07</b>
<b>(v) Percentage of gross interest (item (ii)) to total Revenue Receipts</b>	<b>10.31</b>	<b>9.09</b>	<b>1.22</b>
<b>(vi) Percentage of net interest (item (iv)) to total Revenue Receipts</b>	<b>10.17</b>	<b>8.56</b>	<b>1.61</b>

## 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 <sup>1</sup>	Balance as on 1 April 2020 <sup>2</sup>	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2021	Net Increase/ Decrease during the year	Interest payment during the year
<b>Social Services</b>							
(i) Panchayati Raj Institutions	0.75	0.00	0.00	0.00	0.75	0.00	0.00
(ii) Municipality/ Municipal Councils/ Municipal Corporations	1,53.80	0.00	0.00	0.00	1,53.80	0.00	0.00
(iii) Urban Development Authorities	5,24.57	22.91	0.00	0.00	5,47.48	22.91	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 <sup>2</sup>	0.00	0.00
<b>Total- Social Services</b>	<b>7,52.50</b>	<b>22.91</b>	<b>0.00</b>	<b>0.00</b>	<b>7,75.41</b>	<b>22.91</b>	<b>0.00</b>

<sup>1</sup> For details please refer to Statement no. 18 in volume II.

<sup>2</sup> 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 2021).

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

### Section 1: Summary of Loans and Advances: Loatee Group-wise

Sectors/ Loatee Groups <sup>1</sup>	1	2	3	4	5	6	7	8
	Balance as on 1 April 2020 <sup>2</sup>	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2021	Net Increase/ Decrease during the year	Interest payment during the year	
<b>Economic Services</b>								( <i>₹ in crore</i> )
(i) Panchayati Raj Institutions	19.12	0.00	0.00	0.00	19.12	0.00	0.00	
(ii) Municipality/ Municipal Councils/ Municipal Corporations	5.95	0.00	0.00	0.00	5.95	0.00	0.00	
(iii) Statutory Corporations <sup>3</sup>	1,98,61.41	33,52.40	0.00	0.00	2,32,13.81	33,52.40	0.00	
(iv) Government Companies	1,15.58	0.00	0.00	0.00	1,15.58	0.00	0.00	
(v) Co-operative Societies/Co-operatives Corporations/ Banks	63.71	0.00	0.24	0.00	63.47	(-)0.24	0.00	
(vi) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total - Economic Services</b>	<b>2,00,65.77</b>	<b>33,52.40</b>	<b>0.24</b>	<b>0.00</b>	<b>2,34,17.93</b>	<b>33,52.16</b>	<b>0.00</b>	
Loans for Miscellaneous								
(i) Government Servants	28.74	4.46	48.54	0.00	(-)15.34	(-)44.08	0.00	
(ii) Loans for Miscellaneous purposes	(-)0.77	0.00	0.00	0.00	(-)0.77 <sup>2</sup>	0.00	0.00	
<b>Total - Loans for Miscellaneous purposes</b>	<b>27.97</b>	<b>4.46</b>	<b>48.54</b>	<b>0.00</b>	<b>(-)16.11</b>	<b>44.08</b>	<b>0.00</b>	
<b>Total - Loans and Advances<sup>4</sup></b>	<b>2,08,46.24</b>	<b>33,79.77</b>	<b>48.78</b>	<b>0.00</b>	<b>2,41,77.23</b>	<b>33,20.99</b>	<b>0.00</b>	

<sup>1</sup> For details please refer to Statement no. 18 in volume II.

<sup>2</sup> 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 2021).

<sup>3</sup> This include outstanding balances of ₹ 72,22.18 crore against erstwhile JSEB.

<sup>4</sup> Opening balance revised as per details given in statement 18.



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

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

Sl. no.	Loanee entity	Year of sanction	Sanction order no.	Amount	Rate of Interest		
No such information available							
<b>Section: 2 Summary of Loans and Advances: Sector Group-wise</b>							
Sector	Balance on 1 April 2020	Disbursement during the year	Repayment during the year	Write off loans and advances	Balance on 31 March 2021	Net increase/decrease during the year	Interest Payment in arrears
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
(₹ in crore)							
Loans for Social Services	7,52.50	22.91	0.00	0.00	7,75.41	22.91	0.00
Loans for Economic Services	2,00,65.77	33,52.40	0.24	0.00	2,34,17.93	33,52.16	0.00
Loans for Government Servants	27.97	4.46	48.54	0.00	(-) 16.11	(-) 44.08	0.00
<b>Total</b>	<b>2,08,46.24</b>	<b>33,79.77</b>	<b>48.78</b>	<b>0.00</b>	<b>2,41,77.23</b>	<b>33,30.99</b>	<b>0.00</b>

## 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
Total loans outstanding against the entity as on 31 March 2021						
Total	(₹ in crore)					
Principal						
Interest						
Earlier period to which arrears relate						
<b>(i) Loans for Social Services:-</b>						
<b>Water Supply and Sanitation</b>						
Adityapur Notified Area Committee	0.62	3.81	4.43	2007-08	6.43	
Basukinath Notified Area Committee	0.19	2.49	2.68	2007-08	2.89	
Bokaro Municipality	0.63	5.94	6.57	2007-08	6.65	
Bundu Notified Area Committee	0.30	3.03	3.33	2007-08	3.77	
Chaibasa Municipality	0.34	3.11	3.45	2007-08	5.09	
Chakradharpur Municipality	0.31	4.22	4.53	2007-08	5.09	
Chhata Tand Notified Area Committee	0.04	0.07	0.11	2007-08	1.93	
Chakulia Notified Area Committee	0.23	2.68	2.91	2007-08	3.45	
Chas Municipality	1.37	3.52	4.89	2007-08	12.85	
Chatra Municipality	1.39	2.51	3.90	2007-08	13.57	
Chattarpur Notified Area Committee	0.24	2.41	2.65	2007-08	3.53	
Chirkunda Notified Area Committee	0.77	2.46	3.23	2007-08	7.77	
Daltanganj Municipality	1.62	6.41	8.03	2007-08	15.06	
Deoghar Municipality	1.01	5.92	6.93	2007-08	8.73	
Dhanbad Municipality	1.32	7.48	8.80	2007-08	9.37	
Dumka Municipality	1.12	7.02	8.14	2007-08	9.85	
Phusro Notified Area Committee	0.72	3.31	4.03	2007-08	7.13	

@ 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 2021).

## 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
Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021	
1	2	3	4	5	5	6
					<i>(₹ in crore)</i>	
Garhwa Municipality	0.43	4.47	4.90	2007-08	4.73	
Giridih Municipality	1.23	6.07	7.30	2007-08	6.41	
Godda Municipality	0.40	4.45	4.85	2007-08	4.65	
Gumla Municipality	0.51	6.49	7.00	2007-08	5.05	
Hazaribagh Municipality	0.69	8.21	8.90	2007-08	7.81	
Hussainabad Notified Area Committee	0.39	4.16	4.55	2007-08	4.73	
Jamshedpur Notified Area Committee	0.54	7.43	7.97	2007-08	5.45	
Jamtara Notified Area Committee	0.36	2.94	3.30	2007-08	4.25	
Jashidih Notified Area Committee	0.41	2.91	3.32	2007-08	4.65	
Jharia Notified Area Committee	0.38	4.36	4.74	2007-08	4.65	
Jhumri Tillaiya Municipality	0.60	4.71	5.31	2007-08	4.19	
Jugasalai Municipality	2.80	6.11	8.91	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	0.49	4.06	4.55	2007-08	5.29	
Koderma Notified Area Committee	0.56	3.97	4.53	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	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
1	2	3	4	5	6
				(₹ in crore)	
Latehar Notified Area Committee	0.57	3.73	4.30	2007-08	6.02
Lohardaga Municipalities	0.62	5.20	5.82	2007-08	6.42
Madhupur Municipality	0.32	4.05	4.37	2007-08	4.01
Mango Notified Area Committee	0.91	5.47	6.38	2007-08	8.65
Medininager Municipality	0.47	3.70	4.17	2007-08	5.13
Mihijam Notified Area Committee	1.01	4.71	5.72	2007-08	6.54
Pakur Municipality	0.48	4.18	4.66	2007-08	5.21
R.R.D.A. Ranchi	0.08	4.28	4.36	2007-08	2.25
Rajmahal Notified Area Committee	0.29	3.49	3.78	2007-08	3.77
Ranchi Municipal Corporation	3.85	17.93	21.78	2007-08	28.41
Sahebganj Municipality	0.30	5.39	5.69	2007-08	3.85
Saraikella Municipality	1.42	3.82	5.24	2007-08	3.83
Simdega Notified Area Committee	0.29	3.32	3.61	2007-08	3.69
Sindri Circle Municipalities	0.23	3.95	4.18	2007-08	3.47
<b>Total Water Supply and Sanitation</b>	<b>33.93</b>	<b>2,18.67</b>	<b>2,52.60</b>		<b>2,94.47</b>

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
1	2	3	4	5	6
					(₹ in crore)
<b>Housing</b>					
Jharkhand State Housing Board	4.50	9.63	14.13	2015-16	73.87
<b>Total Housing</b>	<b>4.50</b>	<b>9.63</b>	<b>14.13</b>		<b>73.87</b>
<b>Urban Development</b>					
Adityapur Notified Area Committee	0.54	2.10	2.64	2007-08	11.91
Basukinath Notified Area Committee	0.37	1.26	1.63	2007-08	8.55
Basukinath Nagar Panchayat	0.00	0.03	0.03	2007-08	0.20
Bundu Notified Area Committee	0.27	0.19	0.46	2007-08	6.75
Chaibasa Municipality	0.34	0.86	1.20	2007-08	8.17
Chakradharpur Municipality	0.43	1.12	1.55	2007-08	7.91
Chakulia Notified Area Committee	0.22	0.82	1.04	2007-08	5.50
Chas Municipality	0.25	0.85	1.10	2007-08	6.21
Chattarpur Notified Area Committee	0.04	0.19	0.23	2007-08	3.72
Chatra Municipality	0.16	1.18	1.34	2007-08	4.81
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	0.61	1.78	2.39	2007-08	22.52

## 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 2021		
Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021		
1	2	3	4	5	6	6
				(₹ in crore)		
Dhanbad Municipality	2.98	11.55	14.53	2007-08	75.68	75.68
Dumka Municipality	0.41	1.25	1.66	2007-08	9.79	9.79
Fusro Notified Area Committee	0.04	0.19	0.23	2007-08	1.27	1.27
Phusro Nagar Parishad	0.14	0.05	0.19	2007-08	2.00	2.00
Garhwa Municipality	0.86	0.73	1.59	2007-08	2.86	2.86
Giridih Municipality	0.17	2.20	2.37	2007-08	14.05	14.05
Godda Municipality	0.09	0.60	0.69	2007-08	2.51	2.51
Gumla Municipality	0.11	0.53	0.64	2007-08	5.11	5.11
Hazaribagh Municipality	0.70	2.41	3.11	2007-08	18.94	18.94
Hussainabad Notified Area Committee	0.07	0.63	0.70	2007-08	1.79	1.79
Hussainabad Nagar Panchayat	0.00	0.09	0.09	2007-08	0.34	0.34
Jamshedpur Notified Area Committee	0.54	0.85	1.39	2007-08	12.92	12.92
Jamtara Notified Area Committee	0.06	0.27	0.33	2007-08	1.56	1.56
Jashdih Notified Area Committee	0.03	0.14	0.17	2007-08	0.75	0.75
Jharia Notified Area Committee	0.21	0.68	0.89	2007-08	5.25	5.25
Jhumri Tillaiya Municipality	0.19	0.86	1.05	2007-08	5.39	5.39
Jugasalai Municipality	0.29	1.01	1.30	2007-08	7.76	7.76
Katras Notified Area Committee	0.03	0.16	0.19	2007-08	0.82	0.82
Kharsawan Notified Area Committee	0.07	0.35	0.42	2007-08	1.75	1.75
Khunti Notified Area Committee	0.06	0.47	0.53	2007-08	1.72	1.72

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

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

1	2	3	4	5	6
Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
				( <i>₹ in crore</i> )	
Koderma Notified Area Committee	0.06	0.56	0.62	2007-08	1.96
Koderma Nagar Panchayat	0.00	0.08	0.08	2007-08	0.44
Latehar Notified Area Committee	0.07	1.03	1.10	2007-08	1.93
Lohardaga Municipality	0.41	1.30	1.71	2007-08	7.90
Madhupur Municipality	0.32	1.60	1.92	2007-08	6.32
Mango Notified Area Committee	0.21	1.12	1.33	2007-08	2.58
Medininager Municipality	0.25	0.82	1.07	2007-08	8.18
Mihijam Notified Area Committee	0.07	0.29	0.36	2007-08	2.15
Mihijam Nagar Parishad0	0.00	0.00	0.00	2007-08	1.09
Pakur Municipality	0.21	1.22	1.43	2007-08	4.64
R.R.D.A. Ranchi	0.01	0.25	0.26	2007-08	4.11
Rajmahal Notified Area Committee	0.05	0.22	0.27	2007-08	1.05
Rajmahal Nagar Panchayat	0.02	0.02	0.04	2007-08	0.98
Ramgarh Nagar Parishad	0.00	0.14	0.14	2007-08	1.09
Ranchi Municipal Corporation	2.18	9.57	11.75	2007-08	52.72
Sahebganj Municipality	0.27	1.38	1.65	2007-08	4.69
Saraikella Municipality	0.09	0.61	0.70	2007-08	0.52
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
<b>Total Urban Development</b>	<b>16.32</b>	<b>59.16</b>	<b>75.48</b>		<b>4,07.56</b>
<b>Loans for Natural Calamities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(-) 0.49</b>
<b>Total Loans for Natural Calamities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(-) 0.49</b>

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
1	2	3	4	5	6
<i>(₹ in crore)</i>					
<b>Crop Husbandry</b>	0.00	0.00	0.00		(-) 0.03
<b>Total Crop Husbandry</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(-) 0.03</b>
<b>Co-operations</b>					
Registrar of Co-operative Societies	9.11	7.94	<b>17.05</b>	2007-08	63.59
<b>Total Co-operatives</b>	<b>9.11</b>	<b>7.94</b>	<b>17.05</b>		<b>63.59</b>
<b>(ii) Loans for Economic Services:-</b>					
<b>Rural Development</b>					
Bokaro District Council	0.72	1.50	<b>2.22</b>	2013-14	3.75
Chatra District Council	0.16	1.34	<b>1.50</b>	2013-14	0.45
Deoghar District Council	0.16	1.41	<b>1.57</b>	2013-14	0.99
Dhanbad District Council	0.59	1.12	<b>1.71</b>	2013-14	4.10
Dumka District Council	0.62	1.20	<b>1.82</b>	2013-14	3.70
Garhwa District Council	0.22	0.74	<b>0.96</b>	2013-14	1.18
Giridih District Council	0.62	1.21	<b>1.83</b>	2013-14	2.11
Godda District Council	0.08	1.11	<b>1.19</b>	2013-14	0.46
Gumla District Council	0.11	0.78	<b>0.89</b>	2013-14	0.55
Chaibasa District Council	0.25	0.86	<b>1.11</b>	2013-14	5.36



## 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
Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021	6
					(₹ in crore)	
Hazaribagh District Council	0.32	0.99	1.31	2013-14	1.06	
Jamshedpur District Council	0.36	1.51	1.87	2013-14	0.93	
Jamtara District Council	0.04	0.04	0.08	2013-14	0.48	
Koderma District Council	0.02	1.37	1.39	2013-14	0.10	
Latehar District Council	0.32	0.78	1.10	2013-14	1.09	
Lohardaga District Council	0.23	0.73	0.96	2013-14	0.42	
Pakur District Council	0.16	0.15	0.31	2013-14	1.18	
Palamau District Council	0.52	1.33	1.85	2013-14	1.89	
Ranchi District Council	0.63	1.21	1.84	2013-14	2.12	
Sahebganj District Council	0.20	1.45	1.65	2013-14	0.59	
<b>Total Rural Development</b>	<b>6.33</b>	<b>20.83</b>	<b>27.16</b>			<b>32.51</b>
Industries and Minerals						
Jharkhand State						
Bihar Sponge Iron Limited	5.42	5.17	10.59	2012-13	27.59	
<b>Total Industry and Mineral</b>	<b>5.42</b>	<b>5.17</b>	<b>10.59</b>			<b>27.59</b>
<b>Power</b>						
Jharkhand State Electricity Board	3,11.17	5,23.53	8,34.70	2012-13	72,22.18	
Jharkhand Bijli Vitran Nigam Ltd.	2,32.07	2,16.89	4,48.96	2017-18	1,13,79.98	
Jharkhand Urja Sancharan Nigam Ltd.	11,14.06	4,73.14	15,87.20	2017-18	45,61.31	
Jharkhand Urja Utpadan Nigam Ltd.	6.00	1.84	7.84	2016-17	50.00	

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

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

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 2021
					(₹ in crore)	
Tenughat Vidyut Nigam Limited		55.69	72.40	1,28.09	2012-13	60.80
Patratu Thermal Power		15.56	60.50	76.06	2012-13	20.00
<b>Total Power</b>		<b>17,34.55</b>	<b>13,48.30</b>	<b>30,82.85</b>		<b>2,32,94.27</b>
<b>(iii) Loans to Government Servants</b>						
State Government Employees <sup>5</sup>		0.00	0.00	0.00		(-)16.11
<b>Total Government Employees</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(-)16.11</b>
<b>Grand Total</b>		<b>18,10.16</b>	<b>16,69.70</b>	<b>34,79.86</b>		<b>2,41,77.23</b>

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 2021).

(@) 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 2021).

## 8 . STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2019-20 and 2020-21

Name of the concern	2019-20				2020-21		
	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Dividend/ Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year
1	2	3	4	5	6	7	
							( <i>₹ in crore</i> )
1. Statutory Corporations	0	0.00	0.00	0.00	0	0.00	0.00
2. Rural Banks <sup>1</sup>	1	45.73	0.00	0.00	1	45.73	0.00
3. Government Companies <sup>1,2</sup>	18	2,41.38	0.00	0.00	20	9,04.88	15.00
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0.00	0	0.00	0.00
5. Co-operative Institutions and Local Bodies <sup>1,3</sup>	21	1,60.84	0.00	0.00	21	1,61.04	0.00
<b>Total</b>	<b>40</b>	<b>4,47.95</b>	<b>0.00</b>	<b>0.00</b>	<b>42</b>	<b>11,11.65</b>	<b>15.00</b>

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

<sup>2</sup> Includes ₹58.35 crore from expenditure head (Revenue Accounts)

<sup>3</sup> 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 2021 in various sectors are shown below:-

Sector (no. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2020-21	Additions during the year 2020-21	Deletions (other than invoked) during the year 2020-21	Invoked during the year 2020-21		Outstanding at the end of the year 2020-21	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> )										
<b>Economic Sector ( Power)</b>	<b>6,07.15</b>	<b>6,07.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,07.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1. Jharkhand State Electricity Board (Unbundled w.e.f 2013-14)	1,57.15	1,57.15	0.00	0.00	0.00	0.00	1,57.15	0.00	0.00	0.00
2. Jharkhand Bijli Vitaran Nigam Ltd.	4,50.00	4,50.00	0.00	0.00	0.00	0.00	4,50.00	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 the 31 March 2021 in various sectors are shown below:-

Class and Sector	No. of letter of Comfort/ Guarantee	Total amount for which letters of comfort/ Guarantee issued	Details of invocation, if any		Other material details
1	2	3	4	5	
( <i>₹ in crore</i> )					
1. Jharkhand State Electricity Board (Unbundled w.e.f 2013-14)	W & M (13) 18/2012-64/ Budget dated 07.02.2013	1,57.15	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/अ.वि. वी३- 02/17-3072 dated 20.12.2018	4,50.00	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				2020-21	2019-20
	Establishment	2020-21		Total	2020-21	2019-20
State Scheme including CAS and CSS						
<b>1 Panchayati Raj Institutions</b>						
(i) Zila Parishads	0.30	17,70.90	17,71.20	24,97.70	78.00	87.50
(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
<b>2 Urban Local Bodies</b>						
(i) Municipal Corporations	10.01	8,10.27	8,20.28	6,22.64	0.00	0.00
(ii) Municipalities/Municipal Councils	37.35	10,72.40	11,09.75	8,82.81	0.00	0.00
(iii) Others	0.00	0.00	0.00	0.00	0.00	0.00
<b>3 Public Sector Undertakings</b>						
(i) Government Companies	0.00	16,06.31	16,06.31	10,28.33	6,40.42	0.00
(ii) Statutory Corporations	0.00	5,13.46	5,13.46	7,24.95	4,76.71	18.18

*(₹ in crore)*

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

	<b>(i) Grants-in-aid paid in cash - conold</b>					<b>Funds Allocated for creation of Capital Assets Out of Total Funds Released</b>
	<b>Total Funds Released as Grants - in - aid</b>					
		<b>2020-21</b>		<b>Total</b>	<b>2019-20</b>	
<b>Establishment</b>		<b>State Scheme including CAS and CSS</b>				
<b>4</b>	<b>Autonomous Bodies</b>					
(i)	15,18.63	2,52.54	17,71.17	12,65.29	0.00	1,32.98
(ii)	1,40.70	81,42.56	82,83.26	1,07,71.73	47,95.33	63,21.31
(iii)	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	12.58	93.88	1,06.46	13,98.01	7.49	5,19.42
<b>5</b>	<b>Non-Government Organisations</b>					
<b>6</b>	<b>4,11.85</b>	<b>36,83.94</b>	<b>40,95.78</b>	<b>0.00</b>	<b>3,71.92</b>	<b>0.00</b>
<b>Total</b>	<b>21,31.42</b>	<b>1,79,46.26</b>	<b>2,00,77.67</b>	<b>1,91,91.46</b>	<b>63,69.87</b>	<b>70,79.39</b>

*(₹ in crore)*

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

Name/Category of the Grantee		(ii) Grants-in-aid given in kind			Funds Allocated for creation of Capital Assets Out of Total Funds Released	
		Total Funds Released as Grants - in - aid			2020-21	2019-20
		Establishment	2020-21			
			State Scheme including CAS and CSS	Total	2020-21	2019-20
<b>1</b>	<b>Panchayati Raj Institutions</b>					
	(i) Zila Parishads					
	(ii) Panchayat samities					
	(iii) Gram Panchayats					
<b>2</b>	<b>Urban Local Bodies</b>					
	(i) Municipal Corporations					
	(ii) Municipalities/Municipal Councils					
	(iii) Others					
<b>3</b>	<b>Public Sector Undertakings</b>					
	(i) Government Companies					
	(ii) Statutory Corporations					
<b>4</b>	<b>Autonomous Bodies</b>					
	(i) Universities					
	(ii) Development Authorities					
	(iii) Cooperative Institutions					
	(iv) Others					
<b>5</b>	<b>Non-Government Organisations</b>					
<b>6</b>	<b>Others</b>					
	<b>Total</b>					

*(₹ in crore)*

The information is awaited from State Government (August 2021).

**11. STATEMENT OF VOTED AND CHARGED EXPENDITURE**

	2020-21		2019-20			
	Charged	Voted	Total	Charged	Voted	Total
	( <i>₹ in crore</i> )					
Expenditure Heads (Revenue Account)	62,17.05	5,30,46.54	5,92,63.59	54,30.58	5,10,26.05	5,64,56.63
Expenditure Heads (Capital Account)	0.00	84,65.65	84,65.65	0.00	98,78.71	98,78.71
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund <sup>1</sup>	27,44.82	33,79.78	61,24.60	42,31.40	1,65.43	43,96.83
<b>Total</b>	<b>89,61.87</b>	<b>6,48,91.97</b>	<b>7,38,53.84</b>	<b>96,61.98</b>	<b>6,10,70.19</b>	<b>7,07,32.17</b>
The figures have been arrived as follows: -						
<b>E Public Debt</b>						
Internal Debt of the State Government	25,46.88	0.00	25,46.88	40,57.86	0.00	40,57.86
Loans and Advances from the Central Government	1,97.94	0.00	1,97.94	1,73.54	0.00	1,73.54
<b>F Loans and Advances</b> <sup>2</sup>						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	22.91	22.91	0.00	23.59	23.59
Loans for Economic Services	0.00	33,52.40	33,52.40	0.00	89.32	89.32
Loans to Government Servants, etc.	0.00	4.46	4.46	0.00	52.52	52.52
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00	0.00
<b>G Inter-State Settlement</b>						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
<b>H Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00

<sup>1</sup> A more detailed account is given in Statement No.18 & 21.

<sup>2</sup> A more detailed account is given in Statement No.18.



### 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - conclud.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2019-20 and 2020-21 was as under: -

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	13.66	86.34
2020-21	12.13	87.87

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
<b>Capital and other expenditure</b>			<i>(₹ in crore)</i>
<b>Capital Expenditure (Sub-sector-wise)</b>			
<b>(i) General Services</b>			
Other Fiscal Services	2,57.77	8.75	2,66.52
Police	28,71.90	5,70.88	34,42.78
Public Works	23,62.73	1,88.76	25,51.49
Other Administrative Services	91.61	2.53	94.14
<b>(ii) Social Services</b>			
Education, Sports, Art and Culture	28,79.87	94.87	29,74.74
Health and Family Welfare	32,87.35	5,86.13	38,73.48
Water Supply, Sanitation, Housing and Urban Development	66,60.68	4,80.34	71,41.02
Information and Publicity	42.39	0.00	42.39
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	26,28.63	2,69.28	28,97.91
Social Security and Welfare	5,96.18	5.29	6,01.47
Other Social Services	1,37.98	55.55	1,93.53

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
			<i>(₹ in crore)</i>
<b>(iii) Economic Services</b>			
Agriculture and Allied Activities	20,88.77	75.78	21,64.55
Rural Development	1,96,13.78	12,83.49	2,08,97.27
Irrigation and Flood Control	1,19,95.98	10,46.31	1,30,42.29
Energy	2,03.23	6,26.00	8,29.23
Industry and Minerals	47.38	7.76	55.14
Transport	3,11,93.51	31,20.32	3,43,13.83
General Economic Services	6,17.37	43.61	6,60.98
<b>Total - Capital Expenditure</b>	<b>8,75,77.11</b>	<b>84,65.65</b>	<b>9,60,42.76</b>
<b>Capital Receipt</b>	<b>25.09</b>	<b>0.00</b>	<b>25.09</b>
<b>Net Capital Expenditure</b>	<b>8,75,52.02</b>	<b>84,65.65</b>	<b>9,60,17.67</b>

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

	<b>On 1 April 2020</b>	<b>During the year 2020-21</b>	<b>On 31 March 2021</b>
	<i>(₹ in crore)</i>		
<b>Loans and Advances</b>			
<b>Loans and Advances for various services:</b>			
Water Supply, Sanitation, Housing and Urban Development	7,52.98	22.91	7,75.89
Social Welfare and Nutrition	(-)0.49	0.00	(-)0.49 <sup>1</sup>
Agriculture and Allied Activities	63.68	(-)0.12	63.56
Rural Development	27.85	4.66	32.51
Energy	1,99,46.61	33,47.66	2,32,94.27
Industries and Minerals	27.64	(-)0.04	27.60
Other General Economic Services	0.00	0.00	0.00
Loans to Government Servants	27.97	(-)44.07	(-)16.10 <sup>1</sup>
<b>Total - Loans and Advances</b>	<b>2,08,46.24</b>	<b>33,31.00</b>	<b>2,41,77.24</b>
<b>Total - Capital and other expenditure</b>	<b>10,83,98.26</b>	<b>1,17,96.65</b>	<b>12,01,94.91<sup>(x)</sup></b>
<b>Inter - State Settlement</b>	0.00	0.00	0.00
<b>Net - Capital and other expenditure</b>	<b>10,83,98.26</b>	<b>1,17,96.65</b>	<b>12,01,94.91</b>

<sup>1</sup> Minus balance is due to non-allocation of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2021).

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
			(₹ in crore)
<b>Principal Sources of Funds -</b>			
<b>Debt</b>			
Internal Debt of the State Government	6,35,45.47	84,11.43	7,19,56.90
Loans and Advances from the Central Government	25,91.52	23,90.33	49,81.85
Small Savings, Provident Funds, etc.	12,16.86	(-)22.46	11,94.40
	<b>6,73,53.85</b>	<b>1,07,79.30</b>	<b>7,81,33.15</b>
<b>Other Obligations</b>			
Transfer to Contingency fund	5,00.00	0.00	5,00.00
Reserve Funds	59,48.02	10,76.24	70,24.26
Deposits and Advances	2,10,97.59	32,14.20	2,43,11.79
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	44.29	55.76	1,00.05
Remittances	82.30	44.15	1,26.45
	<b>2,76,72.20</b>	<b>43,90.35</b>	<b>3,20,62.55</b>
<b>Total - Other Obligations</b>			
	<b>9,50,26.05</b>	<b>1,51,69.65</b>	<b>11,01,95.70</b>
<b>Total - Debt and Other Receipts</b>			

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
	<i>(₹ in crore)</i>		
Deduct- Cash balance	(-)54.14	2,14.69	1,60.55 <sup>3</sup>
Deduct- (i) Investments (Cash Balance Investment Account)	30,70.62	(-)2,59.42	28,11.20
(ii) Investment from SDRF	4,00.00	0.00	4,00.00
(iii) Investment from Sinking Fund	0.00	3,03.87	3,03.87
Net provision of funds	9,16,09.57	1,49,10.51	10,65,20.08 <sup>(v)</sup>
Revenue surplus(+)/ deficit(-) during the year		(-)31,13.86	
Inter-State Settlement			
	<b>1,17,96.65</b>		
<b>Net Provision of Funds for 2020-21</b>			
<sup>(vi) &amp; (v)</sup> : The difference of ₹1,36,74.83 crore between the net Capital and other expenditure (x) and the net provision of funds (y) on 31.3.2021 is explained below :- <i>(₹ in crore)</i>			
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2020			2,37,08.02
2. Revenue deficit (2020-21)			(-)31,13.86
3. Appropriation to Contingency Fund			(-)5,00.00
4. Public Debt apportioned from Composite Bihar			(-)59,61.94
5. Cash balance apportioned from Composite Bihar			(-)28.72
6. Inter-State Settlement balance apportioned from Composite Bihar during 2008-09			(-)1,45.87
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 <sup>th</sup> Finance Commission			20.61
10. Inter-State Settlement related to payment of pension liabilities to Bihar during 2012-13			(-)1,00.00
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.			(-)4,69.91
14. Investment from State Disaster Response Fund			4,00.00
			<b>1,36,74.83</b>

<sup>3</sup> Please see footnote in Statement no. 21 at page 454.

**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 2021:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)			(₹ in crore)
8,23,42.84	A to D, G, H and Part of L	<b>Consolidated Fund-</b> Government Account <sup>1</sup>	
	E	Public Debt	7,69,38.75
2,41,77.23	F	Loans and Advances	
		<b>Contingency Fund</b>	5,00.00
		<b>Public Account-</b>	
	I	Small Savings, Provident Funds, etc.,	
		(b) State Provident Funds	25,55.46
		(c) Other Accounts	(-)13,61.06
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	67,20.39
		(b) Reserve Funds not bearing interest	3,03.87
		Gross balance	
		Investment	
4,00.00		(a) State Disaster Response Fund	
3,03.87		(b) Consolidated Sinking Fund	

<sup>1</sup> 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>
	K	Deposits and Advances	
		(a) Deposits bearing interest	25.33
		(b) Deposits not bearing interest	2,43,06.12
19.67		(c) Advances	
	L	Suspense and Miscellaneous- Investment	
28,11.20		Other Items (net)	1,00.05
	M	Remittances	1,26.45
1,60.55	N	Cash balance (closing) <sup>2</sup>	
		<b>Total</b>	<b>11,02,15.36</b>

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



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

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

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

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

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

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

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
7,07,63.33	A - Amount at the debit of Government Account on 1 April 2020	
	B - (i) Receipt Heads-(Revenue Account)	5,61,49.73
	(ii) Receipt Heads-(Capital Account)	0.00
5,92,63.59	C - Expenditure Heads-(Revenue Account)	
84,65.65	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 2021	8,23,42.84
<b>13,84,92.57</b>	<b>Total</b>	<b>13,84,92.57</b>

**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 Accounts

### **1. Summary of significant Accounting Policies:**

**(i) Entity and Accounting Period:** These accounts present the transactions of the Government of Jharkhand for the period 1 April 2020 to 31 March 2021. 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 113 Forest Divisions and 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, 2 Electrical Divisions) and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

**(ii) Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortised. Losses in Physical Assets at the end of their life are also not expensed or recognised.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, 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.

**(iii) Currency in which Accounts are kept:** The accounts of Government of Jharkhand are maintained in Indian Rupees (₹).

**(iv) Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

**(v) Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

### **2. Consolidated Fund:**

#### **(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹7,930.55 crore compared to ₹8,417.72 crore in 2019-20, registering a decrease of ₹487.17 crore (5.79 per cent). This includes Advance Apportionment of IGST amounting to ₹608.26 crore. In addition, the State received ₹5,863.13 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹13,793.68 crore. The State received, compensation of ₹1,958.32 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

#### **(ii) 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 ₹1,207.02 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 2020-21. The misclassification has resulted in overstatement of revenue receipt and overall expenditure to that extent.

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Jharkhand. During the year, 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.

**(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:**

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹33.87 crore under four (4) Major Heads of accounts, constituting 0.05 per cent of the total Revenue and Capital expenditure (₹73,853.84 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹1,200.93 crore under 63 Major Heads of Account, constituting 1.72 per cent of the total Revenue and Capital Receipts (₹69,745.09 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 per cent and above) booked under the Minor Head 800-Other Receipts are given in **Annexure-B**.

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

PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21 no amount was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹1,113.15 crore was credited through challans.

In terms of Rule 330 read with Rule 343 of Jharkhand Treasury Code 2016, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer by 30th April each year for the previous year. The Treasury Officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) as early as possible.

Twenty (20) Administrators of Personal Deposit 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 concerned Treasury Officers for onward submission to Accountant General office.

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

(₹ in crore)

Opening Balance as on 1 April 2020		Addition 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	2	1,113.15	0	522.29	24	1,746.52

Jharkhand Treasury Code, 2016, state that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. The treasury officer will close such account on expiry of such date as specified by the Finance Department in its authorisation letter for opening an account. Balance outstanding at the time of closure shall be deposited in treasury by treasury officer in respective head under intimation to account holder i.e. Administrator.

All the above PD accounts were opened during the year 2019-20 (22 PD Accounts) and 2020-21 (2 PD Accounts) upto a period of two years from the issue of authorisation letter/date of deposit of the amount. Hence, no PD Accounts have lapsed during 2020-21.

**(vi) Unadjusted Abstract Contingent (AC) Bills:**

Rule 13(3) of Jharkhand Financial Rules read with Rule 107 of Jharkhand Budget Manual envisage that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms 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 following that in which the AC bill was drawn from the treasury. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 357 AC bills amounting to ₹1,911.15 crore drawn during the year 2020-21, 75 AC bills amounting to ₹286.74 crore (15 *per cent*) were drawn in March 2021. DC Bills in respect of a total of 18,272 AC bills amounting to ₹6,018.99 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	17,688	4,495.34
2019-20	247	461.34
2020-21	337	1,062.31
<b>Total</b>	<b>18,272</b>	<b>6,018.99</b>

The major defaulting departments that had not submitted DCC bills are Department of Rural Development (₹1,583.14 crore), Department of Health, Medical Education and Family Welfare (₹872.33 crore), Department of Home, Jail and Disaster Management (Home Division) (₹713.72 crore), Department of Women, Child Development and Social Security (₹545.54 crore) and Department of Agriculture, Animal Husbandry and Co-operative (₹347.31 crore). Age analysis of AC bills of these Departments is shown in **Annexure - C**.

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

In terms of Rules 261 of the Jharkhand Treasury Code, 2016, Grants-in-aid, contribution etc., sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority who should issue the sanction order only after taking the Utilisation Certificate of pending withdrawn amount in the year before the previous financial year from the DDOs. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹390.21 crore pertaining to outstanding UCs for the period upto 2018-19 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	24,820	51,966.18
2019-20	4,448	17,346.60
2020-21	4,749	18,734.70
<b>Total</b>	<b>34,017</b>	<b>88,047.48</b>

\* The year mentioned above relates to “Due year” i.e. after 12 months of actual drawal.

Major defaulting departments that had not submitted UCs are Department of Rural Development (₹27,994.23 crore, 31.79 per cent), Department of Urban Development and Housing (₹18,032.88 crore, 20.48 per cent), Department of School Education and Literacy (₹20,065.05 crore, 22.78 per cent), Department of Energy (₹9,068.93 crore, 10.30 per cent) and Department of Health, Medical Education and Family Welfare (₹6,549.69 crore, 7.44 per cent). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-D**.

**(viii) Liabilities towards Retirement benefits:**

The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 30 November 2004 was ₹6,214.35 crore during the year (excluding expenditure on National Pension System of All India Service officers).

**(ix) 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 2020-21 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	39.55	Average interest rate payable on balances in General Provident Fund (7.1 per cent)	2.81	Nil
State Disaster Response Fund	1,936.99	Interest calculated as per the average interest on overdraft (6 per cent)	116.22	Nil
State Compensatory Afforestation Fund	4,011.03	Interest calculated as per the Reverse Repo Rate of RBI as on 1st January on the closing balances of the year.(4.90 per cent and 3.35 per cent for the year 2019-20 and 2020-21 respectively)	329.58	228.70
		<b>Total</b>	<b>448.61</b>	<b>228.70</b>

Non-payment/short payment of the interest ₹219.91 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹219.91 crore.

**(x) Investments :**

Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹663.70 crore in 2020-21. Government investment of ₹1,111.65 crore as on 31 March 2021 yielded dividend of ₹15 crore (1.35 per cent) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:

Category	Number of Entities	Investment at the end of the year 2020-21 (₹ in crore)
Statutory Corporation	Nil	0.00
Government Companies	20	904.88
Other Joint Stock Companies and Partnership	Nil	0.00
Co-operative Banks & Societies	21	161.04
Rural Banks	01	45.73
<b>Total</b>	<b>42</b>	<b>1,111.65</b>

**(xi) Grants/Loans given to PSUs where accounts are not finalised :**

During 2020-21, Government of Jharkhand issued loans to two (2) PSUs and Grants to eight (8) PSUs, of which accounts in respect of eight (8) PSUs upto the year 2019-20 were not finalised till 31 March 2021. Details are given in **Annexure-E**.

**(xii) Guarantees given by the Government :**

The Government of Jharkhand had not framed any rules/policies for regulating State Government guarantee. As such, no guarantee commission was charged and collected from the PSUs/Bodies to whom guarantees were given. During the year 2020-21, there was no addition or deletion of guarantees. The outstanding guarantee given by the State was ₹607.15 crore as on 31 March 2021.

**(xiii) Expenditure on Ecology and Environment :**

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc., are compiled from the vouchers/budget documents etc., rendered by the State Government.

The Government of Jharkhand had neither made any budget provision under the Major Head-3435- Ecology and Environment nor incurred any expenditure during 2020-21.

**(xiv) Incomplete projects aged five years and more :**

As per information received from the State Government, there are 44 incomplete projects under five (5) Departments, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-F**.

**(xv) Writing off of Central Loans :**

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 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) to end of 31 March 2021, of which, Ministry of Finance has so far adjusted ₹3.51 crore.

**(xvi) Ways and Means Advances from RBI availed by the Government of Jharkhand during 2020-21 :**

The Government of Jharkhand had not availed Ways and Means Advances from the RBI during 2020-21.

**(xvii) Committed Liabilities :**

In terms of the Twelfth Finance Commission recommendations, some 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 statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in **Appendix-XII**.

**(xviii) 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.

As against ₹7,506.56 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Jharkhand in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹6,838.85 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601-06-Grants-in-aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹14,173.56 crore (Revenue Expenditure ₹13,606.00 crore and Capital Expenditure ₹567.56 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

**3. Contingency Fund**

As per Section 4 of the Jharkhand Contingency Fund Act, 2001 as amended in 2015, the Contingency Fund of the State of Jharkhand has a corpus of ₹500 crore. During the year 2020-21, the Government of Jharkhand spent ₹449.93 crore from the Contingency Fund which was fully recouped. As on 31 March 2021, Contingency Fund has a balance of ₹500 crore.



#### 4. Public Account

##### (i) National Pension System :

The State Government employees recruited on or after 1 December 2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹1,149.02 crore (Employees contribution ₹566.86 crore and Government contribution ₹582.16 crore). The Government transferred ₹566.86 crore (Employees contribution) to the Public Account under Major Head 8342-117-Defined Contribution Pension Scheme.

During the year 2020-21, ₹1,163.24 crore (₹582.16 crore Government contribution and ₹581.08 crore Employees contribution) was transferred to NSDL/Trustee Bank. The balance amount of ₹25.33 crore under Major Head 8342-117-Defined Contribution Pension Scheme (OB: ₹39.55 crore + Employees contribution during the year of ₹566.86 crore – ₹581.08 crore transferred) is yet to be transferred to NSDL. Un-transferred amounts with accrued interest, represent outstanding liabilities of the Government under the Scheme.

##### (ii) Reserve Funds :

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are three (3) active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹6,320.39 crore, entirely under interest bearing Reserve Funds.

##### (A) Reserve Funds bearing Interest:

##### (a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-‘8121 General & Other Reserve Funds’ which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹733.75 crore as Central Government’s share. The State Government’s share during the year is ₹244.25 crore. The State Government transferred ₹978.00 crore (Central share ₹733.75 crore, State share ₹244.25 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹Nil crore from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (1 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
1,936.99	733.75	244.25	0.00	978.00	394.52	2,520.47	0.00

The entire expenditure of ₹394.52 crore incurred on natural calamities was set off (MH 2245-05) against the Fund balance of ₹2,914.99 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹2,520.47 crore.

**(b) State Compensatory Afforestation Fund :**

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilisation of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor Head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds was as per the rate declared by the Government of India on year-to-year basis. However, Government of India subsequently, delegated (19 July 2019) the power to the State Governments for prescribing rate of interest on State Compensatory Afforestation Fund.

During the year 2019-20 and 2020-21 (from 8 February 2019 to 31 March 2021), a sum of ₹1,066.94 crore was remitted by the user agencies directly to the National Authority against which the State's share of 90 *per cent* (₹960.25 crore) and interest accrued thereon till 31 March 2021 had not been received from the National Authority since the reconciliation of the amount was pending.

The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹4,199.92 crore.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund :**

The Government of Jharkhand set up the Consolidated Sinking Fund for amortisation of loans in 2016-17. 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. Following are the transactions in the Fund:

(₹ in crore)

Opening balance as on 1 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.50 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
0.00	472.03	303.87	0.00	303.87	303.87	303.87

**(b) Guarantee Redemption Fund :** The State Government has not constituted a Guarantee Redemption Fund, though the outstanding guarantees given by the State were ₹607.15 crore as on 1 April 2020.

**(c) Inoperative Reserve Funds :** There are no inoperative Reserve Funds.

**(iii) Suspense and Remittance Balances :**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-G**.

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) Central Road Fund (CRF) :**

Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-aid”. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹78.77 crore towards CRF and transferred the entire amount to the deposit head 8449 through expenditure head 3054. The State Government had received ₹81.54 crore towards CRF in 2019-20 and transferred the amount during 2020-21. The closing balance in the fund was ₹160.31 crore as on 31 March 2021.

The total grants received by the State Government towards CRF (from 2000-01 to 2020-21) was ₹851.88 crore; and incurred expenditure of ₹416.12 crore upto 31 March 2021 (including ₹108.24 crore during the year 2020-21) directly from the expenditure head “5054” without routing the amount through Public Account under the head “8449” as per the extant accounting procedure. An amount of ₹275.45 {₹851.88 minus ₹416.12 minus ₹160.31} is yet to be transferred to the Fund as on 31 March 2021.

**(v) 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. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Jharkhand framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2006 under the Act and have constituted Jharkhand Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹59.15 crore as Labour Cess under Major Head 0230-Labour and Employment. No amount was transferred to the Building and Other Construction Workers Welfare Board. The un-transferred amount under the Major Head 0230 was ₹609.33 crore as on 31 March 2021.

**(vi) Other Cesses:**

During the year 2020-21, the State Government collected ₹0.95 crore being the collection of cess (other than Labour Cess) and accounted for it under the Major Head 0029-Land Revenue-00-103-Rates and Cesses on Land. The cess so collected was required to be transferred to the District Fund as per Rule 349-350 of Jharkhand Treasury Code, 2016. No amount was transferred to the fund by the State Government. The impact of non-transfer of cess to the fund on Revenue deficit and Fiscal deficit has been given in para 8.

**(vii) Adverse Balance:**

Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to misclassification and are under review/correction.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6245	Loans for Relief on account of Natural Calamities	0.49
6401	Loans for Crop Husbandry	0.03
6851	Loans for Village and Small Industries	3.65
7610	Loans to Government servant etc.	16.11
8011	Insurance and Pension Fund	1,361.06
6506	Loans for Land Reforms	0.002

**(viii) Cash Balance:**

The Cash balance as on 31 March 2021 as per record of 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 difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)

Year	Cash Balance
Upto 2015-16	31.67 Cr.
2016-17	0.88 Cr.
2017-18	0.82 Dr.
2018-19	55.16 Cr.
2019-20	43.65 Dr.
2020-21	211.32 Dr.
<b>Total</b>	<b>168.08 Dr.</b>

## 5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

**(a) IGAS 1 - Guarantees given by the Governments:** IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Sector-wise and class-wise details have already been disclosed in the Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of information provided by the State Government.

**(b) IGAS 2- Accounting and classification of Grants-in-aid:** As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. No amount towards Grants-in-aid was booked under Capital heads during the year. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the State Government.

**(c) IGAS 3- Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

## 6. Disclosure under the Jharkhand Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2007:

In terms of Section 3 of the Jharkhand Fiscal Responsibility and Budget Management (FRBM) Act, 2007, the Government of Jharkhand presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows :

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP
1.	Revenue Deficit shall be reduced to zero during 2020-21	The Government of Jharkhand had a Revenue Deficit of ₹3,113.86 crore in 2020-21 (0.98 per cent of GSDP)
2.	Fiscal deficit shall not exceed 3.25 per cent during the period 2020-21	The Fiscal Deficit of ₹14,910.51 crore as per the accounts was 4.69 per cent of GSDP for 2020-21
3.	Outstanding debt expressed as percentage of GSDP shall be 27 per cent of GSDP during 2020-21	The outstanding debt for 2020-21, ₹1,09,184.99 crore was 34.32 per cent of GSDP
4.	Primary Deficit	₹9,120.03 crore

The Fiscal Deficit of ₹14,910.51 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹8,411.43 crore, (ii) Loans and Advances from the Central Government ₹2,390.33 crore, (iii) Small Savings, Provident Fund etc.(-) ₹22.46 crore, (iv) Deposit and Advances ₹3,214.20 crore, (v) Contingency Fund ₹0.00 crore, (vi) Sinking Funds and Reserve Funds ₹772.37 crore, (vii) Suspense & Miscellaneous ₹100.49 crore, (viii) Remittances ₹44.15 crore, (ix) Revenue Surplus ₹0.00 crore.

**GSDP** (Gross State Domestic Product) of Jharkhand for 2020-21 as available from Government of Jharkhand, Planning and Development Department, Directorate of Economic and Statistics is ₹3,18,117 crore. Outstanding debt includes all debts and other liabilities.

## 7. State specific issue:

### (A) Bihar Re-organization Act, 2000:

**(i) 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 claim raised by Bihar Government and payment made by Jharkhand Government is given below :

(Amount ₹ in crore)

Claim raised by Bihar Government		Payments made by Jharkhand Government		
Year	Amount	Year	Letter No. & Date	Amount
15.11.2000 to 31.03.2011	2,584.09 <sup>1</sup>	2011-12	725 dt 30.03.2012	50.00
2011-12 to 2012-13	771.37	2012-13	778 dt 30.03.2013	100.00
2013-14 to 2015-16	816.02	2013-14	1324 dt 28.05.2013; 162 dt 20.01.2014	100.00 298.17
		2015-16	989 dt 30.03.2016	175.00
2016-17	337.54	2016-17	1739 dt 15.06.2016	13.65
2017-18	296.73	2017-18	306 dt 08.02.2018	200.00
2018-19	Not yet intimated	2018-19	275 dt. 30.01.2019	557.13
<b>Total</b>	<b>4,805.75</b>			<b>1,493.95</b>

<sup>1</sup>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 Bihar Government which is still sub-judice.

Government of Bihar has so far not raised any claim 2018-19 onwards. Jharkhand Government has not paid any amount to Bihar Government beyond 2018-19 on account of pension liability.

A meeting was held between officials of Government of Bihar and Jharkhand with Pr. Accountant General (A&E), Jharkhand and Accountant General (A&E), Bihar on 6 June 2019 on the above issue. Further progress in this regard from both Governments was awaited (July 2021).

### (ii) Allocation of balances as a result of reorganisation of States :

The Bihar Reorganisation Act, 2000 provides for the manner in which balances are to be apportioned among the successor States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as on 14 November

2000 under Capital Section (Major Heads “4059” to “5475”), Loans and Advances (Major Head “6202” to “7615”) and balances under Part III Public Account except deposits with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period w.e.f. 15 November 2000 to 31 March 2001. The opening balances for these heads were taken as nil in the Finance Accounts of Jharkhand for the period w.e.f. 15 November 2000 to 31 March 2001.

Jharkhand Government 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 2020-21.

Item-wise detailed Annexures (Annexure A to E) for apportionment of balances has been prepared and sent to both the Governments in September 2014 by the respective Accountants General for their concurrence. However, the concurrence of both the Governments on this matter is still awaited (July 2021).

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

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

Sl. No.	Name of the Company	Nature of the Company
1.	Jharkhand Urja Utpadan Nigam Limited	Generation Company
2.	Jharkhand Urja Sancharan Nigam Limited	Transmission Company
3.	Jharkhand Bijli Vitaran Nigam Limited	Distribution Company
4.	Jharkhand Urja Vikas Nigam Limited	Holding Company of the above named Companies

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

**(8) Impact on Revenue deficit and Fiscal deficit:**

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Jharkhand as brought out in the preceding paras is tabulated below :

Para No.	Item (Illustrative)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹in crore)	Understatement (₹ in crore)	Overstatement (₹in crore)	Understatement (₹in crore)
2 (ix)	Non-credit of interest under interest bearing Reserve Funds and Deposits	-	219.91	-	219.91
4 (v)	Non transfer of Labour Cess	-	59.15	-	59.15
4 (vi)	Non transfer of other cess	-	0.95	-	0.95
<b>Total (Net) Impact</b>		<b>280.01 (Understatement)</b>		<b>280.01 (Understatement)</b>	



**Annexure - A**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>A. Periodical Adjustments made by the Accountant General</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount</b>
		<b>From</b>		<b>To</b>		<b>(₹ in crore)</b>
1	Transfer of Central Share and State Share to State Disaster Response Fund	2245	Relief on account of Natural Calamities	8121	General and Other Reserve Funds	978.00
2	Reimbursement of expenditure from State Disaster Response Fund on account of Natural Calamities	8121	General and Other Reserve Funds	2245	Relief on account of Natural Calamities	394.52
3	Adjustment of interest accrued on General Provident Funds	2049	Interest Payments	8009	State Provident Funds	246.36
4	Reimbursement of expenditure from State Compensatory Afforestation Fund	8121	General and Other Reserve Funds	2406	Forestry and Wildlife	210.24

**Annexure - A - Contd.**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>B. Other Adjustments made by the State Government</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount ( ₹ in crore)</b>
		<b>From</b>		<b>To</b>		
1.	Transferred to Public Works Deposit	2053	District Administration	8443	Civil Deposit-108-Public Works Deposit	28.81
2.	Transferred to Public Works Deposit	2070	Other Administrative Services	8443	Civil Deposit-108-Public Works Deposit	10.95
3.	Transferred to Public Works Deposit	2210	Medical and Public Health	8443	Civil Deposit-108-Public Works Deposit	19.84
4.	Transferred to Public Works Deposit	4055	Capital Outlay on Police	8443	Civil Deposit-108-Public Works Deposit	19.00
5.	Transferred to Public Works Deposit	4059	Capital Outlay on Public Works	8443	Civil Deposit-108-Public Works Deposit	53.10
6.	Transferred to Public Works Deposit	4202	Capital Outlay on Education, Sports, Art and Culture	8443	Civil Deposit-108-Public Works Deposit	11.27
7.	Transferred to Public Works Deposit	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8443	Civil Deposit-108-Public Works Deposit	77.15
8.	Transferred to Public Works Deposit	4408	Capital Outlay on Food Storage and Warehousing	8443	Civil Deposit-108-Public Works Deposit	14.63

**Annexure - A - Contd.**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>B. Other Adjustments made by the State Government</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount (₹ in crore)</b>
		<b>From</b>		<b>To</b>		
9.	Transferred to Public Works Deposit	4515	Capital Outlay on other Rural Development Programmes	8443	Civil Deposit-108-Public Works Deposit	125.38
10.	Transferred to PL account of District Funds	2217	Urban Development	8448	Deposit of Local Funds-101-District Funds	26.22
11.	Transferred to PL account of District Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposit of Local Funds-101-District Funds	13.43
12.	Transferred to PL account of Municipal Funds	2215	Water Supply and Sanitation	8448	Deposit of Local Funds-102-Municipal Funds	16.05
13.	Transferred to PL account of Municipal Funds	2217	Urban Development	8448	Deposit of Local Funds-102-Municipal Funds	1,132.27
14.	Transferred to PL account of Municipal Funds	6217	Loans for Urban Development	8448	Deposit of Local Funds-102-Municipal Funds	22.79
15.	Transferred to PL account of State Electricity Boards Working Funds	2801	Power	8448	Deposit of Local Funds-107-State Electricity Boards Working Funds	1,850.00

**Annexure - A - Contd.**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>B. Other Adjustments made by the State Government</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount ( ₹ in crore)</b>
		<b>From</b>		<b>To</b>		
16.	Transferred to PL account of State Electricity Boards Working Funds	3451	Secretariat -Economic Services	8448	Deposit of Local Funds-107-State Electricity Boards Working Funds	800.00
17.	Transferred to PL account of State Electricity Boards Working Funds	4801	Capital Outlay on Power Projects	8448	Deposit of Local Funds-107-State Electricity Boards Working Funds	626.00
18.	Transferred to PL account of State Electricity Boards Working Funds	6801	Loans for Power Projects	8448	Deposit of Local Funds-107-State Electricity Boards Working Funds	1,216.16
19.	Transferred to PL account of Panchayats Bodies Funds	2053	District Administration	8448	Deposit of Local Funds-109-Panchayat Bodies Funds	16.46
20.	Transferred to PL account of Panchayats Bodies Funds	2217	Urban Development	8448	Deposit of Local Funds-109-Panchayat Bodies Funds	25.83
21.	Transferred to PL account of Panchayats Bodies Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposit of Local Funds-109-Panchayat Bodies Funds	10.98

**Annexure - A - Contd.**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>B. Other Adjustments made by the State Government</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount ( ₹ in crore)</b>
		<b>From</b>		<b>To</b>		
22.	Transferred to PL account of Medical and Charitable Funds	2210	Medical and Public Health	8448	Deposit of Local Funds-111-Medical and Charitable Funds	546.97
23.	Transferred to PL account of Medical and Charitable Funds	4210	Capital Outlay on Medical and Public Health	8448	Deposit of Local Funds-111-Medical and Charitable Funds	29.49
24.	Transferred to PL account of Other Funds	2040	Taxes on Sales, Trade etc.	8448	Deposit of Local Funds-120-Other Funds	10.64
25.	Transferred to PL account of Other Funds	2202	General Education	8448	Deposit of Local Funds-120-Other Funds	437.51
26.	Transferred to PL account of Other Funds	2203	Technical Education	8448	Deposit of Local Funds-120-Other Funds	121.56
27.	Transferred to PL account of Other Funds	2210	Medical and Public Health	8448	Deposit of Local Funds-120-Other Funds	24.97
28.	Transferred to PL account of Other Funds	2217	Urban Development	8448	Deposit of Local Funds-120-Other Funds	446.65
29.	Transferred to PL account of Other Funds	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority	8448	Deposit of Local Funds-120-Other Funds	247.22

**Annexure - A - Contd.**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>B. Other Adjustments made by the State Government</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount ( ₹ in crore)</b>
		<b>From</b>		<b>To</b>		
30.	Transferred to PL account of Other Funds	2230	Labour, Employment and Skill Development	8448	Deposit of Local Funds-120-Other Funds	60.00
31.	Transferred to PL account of Other Funds	2401	Crop Husbandry	8448	Deposit of Local Funds-120-Other Funds	214.98
32.	Transferred to PL account of Other Funds	2404	Dairy Development	8448	Deposit of Local Funds-120-Other Funds	38.91
33.	Transferred to PL account of Other Funds	2415	Agriculture Research and Education	8448	Deposit of Local Funds-120-Other Funds	99.46
34.	Transferred to PL account of Other Funds	2425	Co-operation	8448	Deposit of Local Funds-120-Other Funds	13.05
35.	Transferred to PL account of Other Funds	2810	New and Renewable Energy	8448	Deposit of Local Funds-120-Other Funds	150.00
36.	Transferred to PL account of Other Funds	2851	Village and Small Industries	8448	Deposit of Local Funds-120-Other Funds	47.53
37.	Transferred to PL account of Other Funds	2852	Industries	8448	Deposit of Local Funds-120-Other Funds	13.37
38.	Transferred to PL account of Other Funds	3452	Tourism	8448	Deposit of Local Funds-120-Other Funds	27.00
39.	Transferred to PL account of Other Funds	3456	Civil Supplies	8448	Deposit of Local Funds-120-Other Funds	261.00

**Annexure - A - Concl.**

**(Refer Para 1(ii) of Notes to Accounts)**

**Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government**

<b>B. Other Adjustments made by the State Government</b>						
<b>Sl. No.</b>	<b>Book Adjustment</b>	<b>Head of Account</b>				<b>Amount (₹ in crore)</b>
		<b>From</b>		<b>To</b>		
40.	Transferred to PL account of Other Funds	4055	Capital Outlay on Police	8448	Deposit of Local Funds-120-Other Funds	109.53
41.	Transferred to PL account of Other Funds	4202	Capital Outlay on Education, Sports, Art and Culture	8448	Deposit of Local Funds-120-Other Funds	11.77
42.	Transferred to PL account of Other Funds	4210	Capital Outlay on Medical and Public Health	8448	Deposit of Local Funds-120-Other Funds	517.96
43.	Transferred to PL account of Other Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448	Deposit of Local Funds-120-Other Funds	142.26
44.	Transferred to PL account of Other Funds	4250	Capital Outlay on other Social Services	8448	Deposit of Local Funds-120-Other Funds	42.08
45.	Transferred to PL account of Other Funds	5054	Capital Outlay on Roads and Bridges	8448	Deposit of Local Funds-120-Other Funds	766.97
46.	Transferred to PL account of Other Funds	5452	Capital Outlay on Tourism	8448	Deposit of Local Funds-120-Other Funds	34.33
47.	Transfer of amount in Central Road Fund	3054	Roads and Bridges	8449	Subvention from Central Road fund	160.31
<b>Total</b>						<b>10,691.84</b>

**Annexure-B**

**(Refer Para 2 (iv) of Notes to Accounts)**

**Statement showing details of receipts classified as “800 Other Receipts”**

(₹ in crore)

<b>Sl. No.</b>	<b>Major Head</b>	<b>Nomenclature</b>	<b>Amount booked under “800”</b>	<b>Total Receipts</b>	<b>Per cent of amount booked under “800” over total receipts</b>
1	0057	Supplies and Disposals	0.08	0.08	100.00
2	0059	Public Works	5.80	5.80	100.00
3	0220	Information and Publicity	0.01	0.01	100.00
4	0700	Major Irrigation	31.57	31.57	100.00
5	0701	Medium Irrigation	26.52	26.52	100.00
6	0801	Power	160.38	160.38	100.00
7	1456	Civil Supplies	137.04	137.05	99.99
8	1054	Roads and Bridges	31.11	31.11	100.00
9	0702	Minor Irrigation	0.72	0.73	98.63
10	0215	Water Supply and Sanitation	8.40	9.10	92.31
11	0075	Miscellaneous General Services	131.42	171.11	76.80
12	0515	Other Rural Development Programmes	8.61	13.66	63.03
<b>Total</b>			<b>541.66</b>	<b>587.12</b>	

**Note:** During the year ₹1,200.93 crore has been booked under “Other Receipts” in 63 Major Heads. More than 50 *per cent* of the total receipts booked under “800 Other Receipts” have been shown in this Annexure.



**Annexure - C**  
**(Refer Para 2 (vi) of Notes to Accounts)**  
**Statement showing Age Analysis of AC bills of major defaulting Departments**

(₹ in crore)

Year	Rural Development		Health, Medical Education and Family Welfare		Home, Jail & Disaster Management		Women, Child Development & Social Security		Agriculture, Animal Husbandry & Cooperative		Total	
	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount
2000-01	272	15.85	87	0.04	57	0.11	0	0.00	03	0.00	419	16.00
2001-02	297	29.43	511	15.32	205	4.65	352	12.66	159	0.70	1524	62.76
2002-03	218	40.45	212	2.67	131	2.83	183	14.37	134	2.80	878	63.12
2003-04	206	38.97	82	5.65	215	8.28	658	26.12	105	1.57	1266	80.59
2004-05	163	54.08	119	27.75	102	7.19	336	20.03	102	0.89	822	109.94
2005-06	101	51.14	124	20.80	136	3.42	199	51.04	98	9.06	658	135.46
2006-07	109	35.37	154	52.11	141	6.03	206	87.39	66	8.79	676	189.69
2007-08	184	33.97	115	116.06	90	2.64	191	64.71	60	12.92	640	230.30
2008-09	205	54.90	73	82.71	147	10.22	207	54.48	56	47.35	688	249.66
2009-10	188	54.90	54	64.11	142	22.77	295	45.53	18	1.09	697	188.40
2010-11	183	101.73	9	0.68	68	30.74	333	37.67	21	2.76	614	173.58
2011-12	97	48.37	17	0.82	32	7.88	41	5.06	42	6.11	229	68.24
2012-13	85	79.55	3	0.1	6	0.16	26	30.12	10	7.00	130	116.93
2013-14	106	30.30	17	30.16	6	0.56	10	0.18	6	2.07	145	63.27
2014-15	138	121.84	8	19.72	13	33.78	7	0.09	7	2.47	173	177.90
2015-16	199	162.57	20	44.17	30	31.10	10	83.72	86	18.68	345	340.24
2016-17	123	59.76	10	9.76	24	29.65	0	0	19	54.72	176	153.89
2017-18	126	60.26	3	2.60	25	36.02	0	0	8	2.01	162	100.89
2018-19	132	71.79	4	20.15	9	45.15	1	0.45	1	0	147	137.54
2019-20	139	108.20	2	0.45	76	185.59	2	0.23	5	140	224	434.47
2020-21	282	329.71	5	356.50	19	244.95	3	11.69	9	26.32	318	969.17
<b>Total</b>	<b>3553</b>	<b>1,583.14</b>	<b>1629</b>	<b>872.33</b>	<b>1674</b>	<b>713.72</b>	<b>3060</b>	<b>545.54</b>	<b>1015</b>	<b>347.31</b>	<b>10931</b>	<b>4,062.04</b>

**Annexure - D**

**(Refer Para 2 (vii) of Notes to Accounts)**

**Statement showing Age Analysis of UCs of line Departments having highest pendency**

(₹ in crore)

Year	Rural Development		School Education and Literacy		Urban Development and Housing		Department of Energy		Health, Medical Education and Family Welfare		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Upto 2009-10	73	170	15	23.73	1178	370.67	4	48.88	0	0.00	1270	613.28
2010-11	10	13.27	5	5.47	423	129.52	4	24.66	0	0.00	443	172.92
2011-12	11	14.44	4	27.20	275	112.58	0	0.00	0	0.00	292	154.22
2012-13	40	447.50	2	32.00	728	416.88	0	0.00	0	0.00	771	896.38
2013-14	340	444.86	12	404.49	787	404.32	0	0.00	0	0.00	1138	1,253.67
2014-15	824	1,041.07	88	1,148.89	819	844.79	6	1,852.02	2	30.00	1739	4,916.77
2015-16	289	908.01	513	2,049.97	685	2,147.30	22	2,204.44	9	593.84	1518	7,903.56
2016-17	321	3,741.52	1579	4,374.70	1126	3,852.43	18	1,230.12	69	602.44	3113	13,801.21
2017-18	290	7,500.08	881	3,626.07	863	3,889.56	0	0.00	204	2,917.72	2236	17,933.43
2018-19	255	6,567.17	831	3,194.29	1055	2,987.29	24	2,061.16	326	1,318.37	2491	16,128.28
2019-20	303	7,146.31	1075	5,178.24	892	2,877.54	22	1,647.65	161	1,087.32	2452	17,937.06
<b>Total</b>	<b>2,756</b>	<b>27,994.23</b>	<b>5005</b>	<b>20,065.05</b>	<b>8831</b>	<b>18,032.88</b>	<b>100</b>	<b>9,068.93</b>	<b>771</b>	<b>6,549.69</b>	<b>17463</b>	<b>81,710.78</b>

**Annexure - E**

**(Refer Para 2 (xi) of Notes to Accounts)**

**Statement showing Grants / Loans given to State Public Sector Undertakings (PSUs)/  
Statutory Corporations where accounts are not finalised**

<b>Sl. No.</b>	<b>Name of the PSUs</b>	<b>Accounts received upto the year</b>	<b>Audit completed upto the year</b>	<b>Accounts in Arrear</b>
1.	Jharkhand Hill Area Lift Irrigation Corporation Limited	2015-16	2015-16	5
2.	Jharkhand State Food & Civil Supply Corporation Limited	Pending since 2010-11	Pending since 2010-11	10
3.	Jharkhand Urja Sancharan Nigam Limited	2018-19	2018-19	2
4.	Jharkhand Urja Utpadan Nigam Limited	2018-19	2018-19	2
5.	Jharkhand Urja Vikas Nigam Limited	2014-15	2014-15	6
6.	Jharkhand Silk Textile & Handicraft Development Corporation Limited	2018-19	2018-19	2
7.	Jharkhand Urban Infrastructure Development Company Ltd.	2018-19	2018-19	2
8.	Jharkhand Bijli Vitran Nigam Limited	2019-20	2018-19	1

**Annexure – F**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	2	3	4	5	6	7	8	9	10	11
Name of the project/works	Date of sanction	Estimated cost of work	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (₹ in lakh)	
<b>ROAD CONSTRUCTION DEPARTMENT</b>										
1.	Construction of bridge over Izari river of Chas Chandankiyari Road	332.12	10/07/2014	2015	2017	95	48.69	380.19	45.49	93.56
2.	Widening and strengthening of Bahadurpur Kasmar Khairachatar Road in KM 0 to 33.30.	6,073.38	09/07/2014	2015	2017	95	0.00	6,677.95	1,179.56	1,784.14
3.	Construction of bridge over Jamunia river at Ch. 3.300 KM. of Dumari Nawadilh Bermo Road.	407.91	17/12/2013	2015	2017	90	34.34	380.12	27.79	No
4.	Construction of High Level Bridge over Gawai river at ch. 22.050 Km of Bahadurpur Kasmar Petarwar Road.	229.94	23/09/2014	2015	2016	85	0.00	136.64	93.30	No
5.	Construction of High Level bridge over Irga River at Km 16th of Kowar -Koderma Road.	430.92	11/06/2014	2015	2017	97	15.00	389.42	41.50	No
6.	Widening ,Strengthening And Reconstruction of Jamtara -Karmatarn-Laharjori Road from Km 0.00 to 29.175.	6,176.93	25/07/2011	2014	2016	76	196.26	5,849.96	3164.51	2,837.54
7.	Widening and Strengthening of Dhotla More to Nala from Km 0.00 to 19.950.	3,708.37	02/05/2014	2014	2016	93	0.00	2,965.86	742.50	No

**Annexure –F - Contd.**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11
<b>ROAD CONSTRUCTION DEPARTMENT</b>										
8.	Widening and Strengthening of Anguthia More to Babupur Road from Km 0.00 to 19.880.	4,882.85	07/05/2014	2014	2016	95	833.68	3,953.12	929.73	No
9.	Widening and Strengthening construction of Sisai-Lapung-Dorma road in km 0 to 43.400 Km.	6,039.90	08/02/2012	2014	2016	92	1,782.45	3,382.45	2,657.45	No
10.	Reconstruction of Murhu - Tapkara - Torpa Road Km 0 to 27.070.	5,115.73	01/03/2013	2013	2015	97	119.89	4,396.20	719.52	No
11.	Widening and Strengthening of Kharsawan-Rargaon Road from 0.00 km to 29.407 km.	4,971.54	25/03/2013	2013	2015	96	470.00	5,176.64	222.28	427.38
12.	Construction of High Level RCC Bridge over Sanjay River in 7th K.M of Seraikella-Kharsawan Road.	692.86	27/11/2012	2013	2014	90	29.50	766.43	452.69	526.25
	<b>TOTAL</b>	<b>39,062.45</b>					<b>3,529.81</b>	<b>34,454.98</b>	<b>10,276.32</b>	

**Annexure –F- Contd.**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11
<b>RURAL WORKS DEPARTMENT(RDS)</b>										
13.	Construction of Bridge over Lava River at Tigra-Nimndih Path Dumri in Gumla.	337.00	25/03/2013	2014	2015	96	69.00	323.38	13.62	No
14.	Construction of Bridge over Haharo River at Shiram Chatti Path in Hazaribag.	663.82	10/10/2013	2014	2016	65	44.01	411.02	252.80	No
15.	Construction of High Level Bridge across Kesho River from Kundi Dhanwar to Nawalsahi Road in Domchanch Block.	397.04	26/08/2014	2015	2016	98	0.00	313.87	83.18	No
16.	Construction of Bridge Over Kanchi River between Sarjamndih Gram Under Bundu Block and Yordih, Tola - Kotamayappa, in Ranchi.	823.18	23/02/2015	2015	2017	96	0.00	748.93	74.25	No
17.	Construction of High Level Bridge over Kharkai between Asangi to Itagarh Road under Gamharia Block.	634.19	27/12/2011	2013	2015	85	15.60	606.97	95.02	67.80
	<b>TOTAL</b>	<b>2,855.23</b>					<b>128.61</b>	<b>2,404.17</b>	<b>518.87</b>	

**Annexure –F- Contd.**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (in lakh)
1	2	3	4	5	6	7	8	9	10	11
<b>RURAL WORKS DEPARTMENT (RWA)</b>										
18.	Construction of Road from NH 75 Piprakala Hadwa Chattan to Lanka via Rakikala Sevghara and Nakta.	554.21	11/02/2011	2013	2015	80	0.00	0.00	554.21	No
	<b>TOTAL</b>	<b>554.21</b>					<b>0.0</b>	<b>0.0</b>	<b>554.21</b>	
<b>WATER RESOURCE DEPARTMENT (MI)</b>										
19.	Construction of Checkdam Phase 5 in West Singhhum.	242.55	25/03/2013	2014	2015	96	9.22	223.52	19.03	No
	<b>TOTAL</b>	<b>242.55</b>					<b>9.22</b>	<b>223.52</b>	<b>19.03</b>	
<b>WATER RESOURCE DEPARTMENT (IRR)</b>										
20.	Construction of Suru Reservoir Scheme on Turn-Key Basis.	9,635.32	30/03/2011	2013	2017	45	0.00	5,301.40	4,333.92	No
21.	Residual Work of Punasi Earthen Dam from Ch 19.50 to Ch 53.	789.65	20/03/2013	2013	2014	59	30.81	462.04	461.12	133.51
22.	Renovation Work of Hiroo Reservoir Scheme.	437.59	14/02/2015	2015	2016	43	0.00	196.81	240.78	No
23.	Construction of Ramrekha Reservoir Scheme.	5,386.87	12/12/2005	2006	2008	89	0.00	5,062.99	323.88	No
	<b>TOTAL</b>	<b>16,249.43</b>					<b>30.81</b>	<b>11,023.24</b>	<b>5,359.70</b>	

**Annexure –F- Contd.**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (' in lakh)
1	2	3	4	5	6	7	8	9	10	11
<b>WATER RESOURCE DEPARTMENT (RVP)</b>										
24.	Preparation of DPR of Kanhar Barrage Project.	995.30	22/05/2014	2014	2015	97	0.00	968.39	26.91	No
25.	Construction of Control Room and Mechanical work of Batane Dam Barrage Gate.	842.87	11/03/2011	2011	2012	50	474.77	474.77	368.10	No
26.	Construction of Earth Work, Lining, Structure of Galudih Left Main Canal from Km 7.02 to 10.23.	6,393.92	21/01/2014	2014	2016	70	0.00	1,676.00	4,717.92	No
27.	Construction of Earth Work, Lining, Structure of Galudih Left Main Canal from Km 18.36 to 23.40.	4,237.71	20/01/2014	2014	2016	65	0.00	635.97	3,601.74	No
28.	Construction of Earth Work, Lining, Structure of Galudih Left Main Canal from Km 23.40 to 29.36.	4,256.44	20/01/2014	2014	2016	61	0.00	113.64	4,142.80	No
29.	Construction of Earthwork, PCC Lining, Structures and WBM Road in Angarpara Minor at Km 3.94 of Galudih Right Main Canal.	1,005.50	15/01/2014	2014	2015	85	142.75	804.50	201.00	No
30.	Preparation of Comprehensive Detailed Project Report for Construction of Potka Distributary of Icha Right Main Canal.	227.57	19/05/2014	2014	2015	88	0.00	200.11	27.47	No



**Annexure –F- Contd.**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (in lakh)
1	2	3	4	5	6	7	8	9	10	11
31.	Earth Work, Lining and Structure of Gouri Minor exited from Kapali Minor Distributary.	880.46	08/11/2012	2013	2015	65	36.42	444.67	435.79	No
32.	Earth Work Lining and Structure of Kapali Minor Exited from Satmala Dam.	980.22	06/11/2012	2013	2015	91	0.00	901.49	78.73	No
33.	Earth Work and PCC Lining Work of Kalikapur Distributary.	9,215.14	03/01/2014	2014	2016	70	389.36	6,060.48	3,154.67	No
34.	Preparation of Details Project Report of Icha Right Main Canal From Km. 78.00 to 127.88.	793.95	07/11/2013	2014	2019	91	0.00	892.29	88.71	187.05
35.	Construction of Water Course of Amchuriya Minor Ex. Km. 2.280 from Mahulia Distributary.	1,324.00	15/03/2015	2015	2019	11	2.14	154.32	1,275.62	105.94
36.	Construction of Residual Earth Work, Lining and Structure work in OR-4, OR-11 and OL-3 Minor and its Water Courses Ex. Mahulia Distributary.	259.53	22/05/2014	2015	2017	98	32.75	285.30	6.55	32.32
37.	Earth Work, Structures and PCC Lining of Water Course A B C D E F G H I J K L of Salbani Minor.	294.65	02/02/2015	2015	2016	85	0.00	249.97	44.68	No

**Annexure –F- Contd.**  
**(Refer Para 2 (xiv) of Notes to Accounts)**  
**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (in lakh)
1	2	3	4	5	6	7	8	9	10	11
38.	Earth Work, Lining and Structures and its WC in OR 26 Govindpur Minor Ex Km 56.63 of Chandil Left Main Canal.	1,014.58	12/10/2010	2013	2015	86	0.00	1045.97	183.32	214.71
	<b>TOTAL</b>	<b>32,721.84</b>					<b>1,078.19</b>	<b>14,907.87</b>	<b>18,354.01</b>	
<b>DRINKING WATER &amp; SANITATION DEPARTMENT (DWS)</b>										
39.	Construction of Mongra Rural Water Supply Scheme.	934.17	04/03/2014	2015	2017	90	23.55	840.75	93.42	No
40.	Jangalpur Rural Pipe Water Supply Scheme.	630.60	13/12/2013	2014	2016	90	0.00	104.08	526.52	No
41.	Sunderpahari Water Supply Scheme.	418.40	15/03/2013	2013	2015	90	0.00	324.93	93.47	No
42.	Kotalpokhar Rural Water Supply Scheme.	597.61	01/02/2011	2012	2014	97	105.47	230.00	367.61	No
	<b>TOTAL</b>	<b>2,580.78</b>					<b>129.02</b>	<b>1,499.76</b>	<b>1,081.02</b>	

**Annexure –F- Concltd.**

**(Refer Para 2 (xiv) of Notes to Accounts)**

**Incomplete Projects aged five years more**

Sl. No	Name of the project/works	Estimated cost of work	Date of sanction	Year of commencement of work	Target year of completion	Physical progress of works (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/ date of revision (in lakh)
1	2	3	4	5	6	7	8	9	10	11
<b>BUILDING CONSTRUCTION DEPARTMENT</b>										
43.	Construction of D-Type (3 Block, 18 Unit) Residence for Judiciary Officers in Bokaro.	462.99	21/05/2014	2014	2018	95	0.00	417.15	45.84	No
44.	PMC for New Jharkhand Highcourt Building at Dhurwa, Ranchi.	774.00	01/10/2015	2015	2018	75	0.00	445.51	328.49	No
	<b>TOTAL</b>	<b>1236.99</b>					<b>0.00</b>	<b>862.66</b>	<b>374.33</b>	

**Annexure –G**  
**(Refer Para 4 (iii) of Notes to Accounts)**  
**Suspense and Remittance Balances**

<b>8658 – Suspense Accounts</b>						
<b>Name of the Minor Head</b>	<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	
	<b>Dr.</b>	<b>Cr.</b>	<b>Dr.</b>	<b>Cr.</b>	<b>Dr.</b>	<b>Cr.</b>
101 PAO Suspense	150.67	138.66	307.14	309.99	437.28	438.51
Net	<b>Dr. 12.01</b>		<b>Cr. 2.85</b>		<b>Cr. 1.23</b>	
102 Suspense Account (Civil)	28.67	23.33	34.22	26.72	41.87	40.83
Net	<b>Dr. 5.34</b>		<b>Dr. 7.50</b>		<b>Dr. 1.04</b>	
109 Reserve Bank Suspense (HQ)	(-) 0.82	0.22	(-) 0.13	(-) 0.27	(-) 0.16	(-)0.20
Net	<b>Dr. (-) 1.04</b>		<b>Cr. (-) 0.14</b>		<b>Cr. (-) 0.04</b>	
110 Reserve Bank Suspense (Central Accounts Office)	0.00	0.00	0.00	62.09	0.00	92.54
Net	<b>0.00</b>		<b>Cr. 62.09</b>		<b>Cr. 92.54</b>	
112 Tax Deducted at Source (TDS) Suspense	731.86	743.81	731.86	767.04	1,402.16	1,457.22
Net	<b>Cr. 11.95</b>		<b>Cr. 35.18</b>		<b>Cr. 55.06</b>	
123 AIS Officers Group Insurance	1.18	0.12	1.37	0.19	1.67	0.27
Net	<b>Dr. 1.06</b>		<b>Dr. 1.18</b>		<b>Dr. 1.40</b>	
<b>8782 – Cash Remittance and adjustments between officers rendering account to the same Accounts Officer</b>						
102 P.W. Remittances	37,102.27	37,220.48	47,673.35	47,785.76	55,208.80	55,332.72
Net	<b>Cr. 118.21</b>		<b>Cr. 112.41</b>		<b>Cr. 123.92</b>	
103 Forest Remittances	1,291.04	1,291.68	1,831.09	1,832.93	2,394.30	2,404.06
Net	<b>Cr. 0.64</b>		<b>Cr. 1.84</b>		<b>Cr. 9.76</b>	



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