



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

# Finance Accounts (Volume I) 2024-25



Government of Jharkhand



# **FINANCE ACCOUNTS**

## **(Volume - I)**

**2024-25**

**GOVERNMENT OF JHARKHAND**



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

### **Audit of the Finance Accounts of the Government of Jharkhand**

#### **Opinion**

The Finance Accounts of the Government of Jharkhand for the year ended 31 March 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Jharkhand for the year 2024-2025.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2025.

#### **Basis for Opinion**

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

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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

#### **Responsibilities for Compilation of Annual Accounts**

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



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

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

### **Responsibilities for the Audit of the Annual Accounts**

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

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

### **Emphasis of matter**

I want to draw attention to:

- 1) A total of 17,877 Abstract Contingent (AC) bills amounting to ₹ 4,531 crore, drawn during the financial years 2000-01 to 2024-25 and due for adjustment as of 31 March 2025, were outstanding. Advances drawn and not accounted for increase the possibility of wastage/misappropriation/malfeasance etc.

[Paragraph 3 (vi) of NTFA]

- 2) During the financial year 2024-25, 5,574 Utilisation Certificates (UCs), pertaining to an amount of ₹ 29,303.59 crore, which had become due, were not submitted by the bodies and authorities of the State, against the Grants-in-aid provided by nineteen departments. This includes an amount of ₹ 10,532.14 crore transferred to SNAs through Grants-in-aid bills during 2023-24 for which detailed vouchers and supporting documents of actual expenditure were not received in the office of the PAG (A&E). There is, therefore, no assurance that the amount of ₹ 29,303.59 crore had actually been utilised, during the financial year, for the purpose for which it was sanctioned/authorised by the Legislature.

In addition to this, 47,281 UCs, involving ₹ 1,31,262.21 crore, due for submission up to 2023-24, were also outstanding, as on 31 March 2025. Thus, a total of 52,855 UCs, involving ₹ 1,60,565.80 crore, were due for submission, as of March 2025. High pendency of UCs is fraught with the risk of fraud and misappropriation of funds.

[Paragraph 3 (vii) of NTFA]



- 3) During the financial year 2024-25, the State Government had booked Grants-in-aid of a revenue nature, amounting to ₹ 2,879.71 crore, under Capital Expenditure. Out of this amount, ₹ 2,803.31 crore relates to creation of assets, ₹ 22.68 crore to Cash Relief, ₹ 51.20 crore to GIA (Non-Salary), ₹ 2.00 crore to Scholarship & Stipend and ₹ 0.52 crore to Motor Vehicle, Fuel and Repair.

Similarly, an amount of ₹ 42.45 crore for 'Purchase of New Motor Vehicle', was incorrectly booked under Revenue Section instead of Capital Section.

[Paragraph 3 (ii) of NTFA]

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



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

**Date: 3 December 2025**

**Place: New Delhi**



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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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.
2. **The Accounts of the Government are kept in the following three parts:**

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

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

**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to

the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Jharkhand for 2024-25 is ₹500 crore.

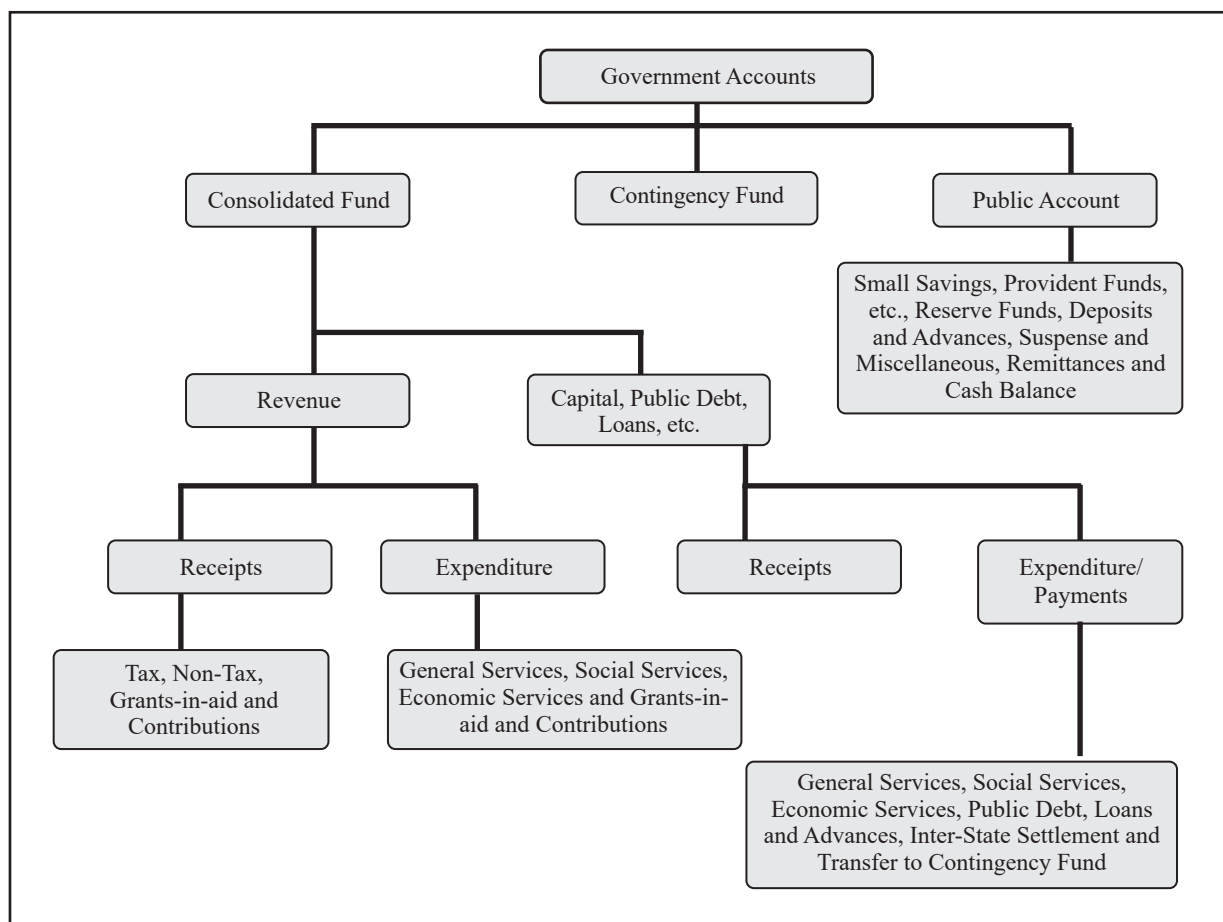
**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

3. Government accounts are presented under a six-tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2025).

<i>0005 to 1606</i>	<i>Revenue Receipts</i>
<i>2011 to 3606</i>	<i>Revenue Expenditure</i>
<i>4000</i>	<i>Capital Receipts</i>
<i>4016 to 7810</i>	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
<i>7999</i>	<i>Appropriation to the Contingency Fund</i>
<i>8000</i>	<i>Contingency Fund</i>
<i>8001 to 8999</i>	<i>Public Account</i>



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



## B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

1. **Statement of Financial Position:** This Statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This Statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

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

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

### **Notes to Finance Accounts and Significant Accounting Policies**

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

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

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

### **Part I of Volume II**

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This Statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this Statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This Statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted Expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This Statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted Expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this Statement depicts details at Sub Head level also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This Statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State

Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This Statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

18. **Detailed Statement of Loans and Advances given by the Government:** This Statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This Statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This Statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This Statement depicts entity wise details of Government Guarantees. This Statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This Statement depicts at Minor Head level 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.
22. **Detailed Statement of Investments of Earmarked Balances:** This Statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

## **Part II of Volume II**

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

### **C. Ready Reckoner:**

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

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



## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets <sup>1</sup>	Reference (Serial no.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement /Appendix		
<b>Cash</b>			<b>3,295.67</b>	<b>10,735.61</b>
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	53.31	36.90
(iii) Permanent Cash Imprest	Nil	21	0.16	0.16
(iv) Cash Balance Investments Accounts	Nil	21	0.00	8,114.26
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Nil	Annx. to Statement No 2	(-)53.08	(-)86.66
(vi) Investments from Earmarked Funds <sup>2</sup>	Nil	22	3,295.28	2,670.95
<b>Capital Expenditure</b>			<b>1,58,389.84</b>	<b>1,39,979.87</b>
(i) Investments in shares of Companies, Corporations, etc.	Nil	8, 19	4,191.85	4,023.12
(ii) Other Capital Expenditure <sup>3</sup>	Nil	5,16	1,54,197.99	1,35,956.75
<b>Contingency Fund (un-recouped)</b>	4	Nil	<b>0.00</b>	<b>0.00</b>
<b>Loans and Advances</b>	Nil	7, 18	<b>29,567.76</b>	<b>25,527.35</b>
<b>Advances with departmental officers</b>	Nil	21	<b>4.22</b>	<b>0.00</b>
<b>Suspense and Miscellaneous Balances (Net)<sup>4</sup></b>	Nil	Nil	Nil	Nil
<b>Remittance Balances</b>	Nil	Nil	Nil	Nil
<b>Cumulative excess of expenditure over receipts</b>	Nil	Nil	Nil	Nil
<b>Total</b>			<b>1,91,257.49</b>	<b>1,76,242.83</b>

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

<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 - contd.

(₹ in crore)

<i>Liabilities</i>	<i>Reference (Serial no.)</i>		<i>As on 31</i>	<i>As on 31</i>
	<i>Notes to</i>	<i>Statement /</i>	<i>March</i>	<i>March</i>
	<i>Finance</i>	<i>Appendix</i>	<i>2025</i>	<i>2024</i>
	<i>Accounts</i>			
<b>Borrowings (Public Debt)</b>			<b>85,169.98</b>	<b>86,807.50</b>
(i) Internal Debt of the State Government	Nil	6, 17	69,595.32	70,658.82
Market Loans	Nil	6, 17	52,412.67	53,862.67
Ways and Means Advances from RBI	Nil	6, 17	440.93	0.00
Compensation and other Bonds	Nil	6, 17	3,336.71	3,892.05
Loans from Financial Institution	Nil	6, 17	9,696.08	8,425.67
Special Securities issued to National Small Savings Fund of Central Government	Nil	6, 17	3,708.93	4,478.43
(ii) Loans and Advances from Central Government <sup>5</sup>	Nil	6,17	15,574.66	16,148.68
Non-Plan Loans	Nil	6,17	5.41	7.09
Loans for State Plan Schemes	Nil	6,17	1,041.73	1,178.95
Other Loans for States/Union Territory with Legislature Schemes <sup>5</sup>	Nil	6,17	14,527.52	14,962.64
Other Loans (Pre 1984-85 loans)	Nil	6,17	0.00	0.00
<b>Contingency Fund (Corpus)</b>	4	21	<b>500.00</b>	<b>500.00</b>
<b>Liabilities on Public Account</b>			<b>1,05,587.51</b>	<b>88,935.33</b>
(i) Small Savings, Provident Funds, etc.	Nil	12,17,21	2,238.21	1,557.43
(ii) Deposits	Nil	12,17,21	31,560.28	30,847.92
(iii) Reserve Funds	Nil	12,21,22	14,725.39	10,666.62
(iv) Remittance Balances	Nil	12,21	224.38	48.08
(v) Suspense and Miscellaneous Balances <sup>6</sup> (Net)	Nil	12,21	362.72	380.83
<b>Cumulative excess of Receipts over Expenditure <sup>7</sup></b>	Nil	Nil	56,476.53	45,434.45
<b>Total</b>			<b>1,91,257.49</b>	<b>1,76,242.83</b>

<sup>5</sup> Balance as on 31.03.2024, has been decreased by ₹ 3,118.51 crore (₹1,203.83 crore principal amount recoverable in year 2023-24 and ₹ 1,914.68 crore principal amount recoverable in year 2024-25) by making proforma correction vide Ministry of Finance, Department of Expenditure, Public Finance-State Division letter No. F.No.40(1)/PF-S/2021-22 dated:-22.04.2025

<sup>6</sup> Suspense and Miscellaneous Balances do not include Cash Balance Investment Account.

<sup>7</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

(₹ in crore)

	Receipts			Disbursements	
	2024-25	2023-24		2024-25	2023-24
Part I - Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	94,488.61	87,928.50	Revenue Expenditure	86,565.04	76,676.42
(Ref. Statement 3 & 14)			(Ref. Statement 4-A, 4-B & 15)		
(i) Tax Revenue (raised by the State)	28,501.30	28,004.77	Salaries	16,849.04 <sup>1</sup>	15,634.14 <sup>1</sup>
(Ref. Statement 3 & 14)			(Ref. Statement 4-B & Appendix-I)		
(ii) Non-Tax Revenue	14,231.39	13,425.12	Subsidies	7,889.00	4,830.65
(Ref. Statement 3 & 14)			(Ref. Statement 4-B & Appendix-II)		
			Grants-in-aid	22,356.62 <sup>2</sup>	25,554.60
			(Ref. Statement 4-B,10 & Appendix-III)		
Interest receipts	136.51	430.98	General services	19,497.19	18,658.64
(Ref. Statement 3 & 14)			(Ref. Statement 4 & 15)		
Others	14,094.88	12,994.14	Interest Payment and service of debt	6,455.01	7,405.95
(Ref. Statement 3 )			(Ref. Statement 4-A, 4-B & 15 )		
			Pension	9,521.88	9,014.47
			(Ref. Statement 4-A, 4-B & 15 )		
			Others	3,520.30	2,238.22
			(Ref. Statement 4-B )		

<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). It excludes ₹51.13 crore and ₹50.13 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' for the year 2024-25 and 2023-24 respectively.

<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'. It excludes ₹2,854.51 crore as GIA under Major Heads '4215', '4225' and '4515' for the year 2024-25.

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

(₹ in crore)

	Receipts			Disbursements	
	2024-25	2023-24		2024-25	2023-24
			<b>Social services</b> (Ref. Statement 4-A & 15)	18,321.35	10,773.26
<b>Share of Union Taxes/ Duties</b>	<b>42,557.30</b>	<b>37,352.35</b>	<b>Economic services</b>	1,651.84	1,225.13
(Ref. Statement 3 & 14)			(Ref. Statement 4-A & 15)		
<b>Grants from Central Government</b>	<b>9,198.62</b>	<b>9,146.26</b>	<b>Compensation and assignment to Local Bodies and PRIs</b>	0.00	0.00
(Ref. Statement 3 & 14)			(Ref. Statement 4-A & 15)		
<b>Revenue Deficit</b>	<b>0.00</b>	<b>0.00</b>	<b>Revenue Surplus</b>	<b>7,923.57</b>	<b>11,252.08</b>

### Part-I Consolidated Fund

#### Section-B: Capital

<b>Capital Receipts</b> (Ref. Statement 3 & 14)	<b>0.00</b>	<b>0.00</b>	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>18,409.97<sup>3</sup></b>	<b>20,569.69</b>
			General Services (Ref. Statement 4-A & 16)	770.63	968.79
			Social Services (Ref. Statement 4-A & 16)	4,528.94	6,614.16
			Economic Services (Ref. Statement 4-A & 16)	13,110.40	12,986.74
<b>Recoveries of Loans and Advances</b>	<b>196.69</b>	<b>7,276.70</b>	<b>Loans and Advances disbursed</b>	<b>4,237.10</b>	<b>4,290.85</b>
(Ref. Statement 3, 7 & 18)			(Ref. Statement 4-A, 7 & 18)		
General Services	0.00	0.00	General Services (Ref. Statement 4-A, 7 & 18)	0.00	0.00
Social Services	0.10	0.04	Social Services (Ref. Statement 4-A, 7 & 18)	16.77	27.12
Economic Services	151.92	7,231.79	Economic Services (Ref. Statement 4-A, 7 & 18)	4,046.11	4,231.17
Loan and Advances to Government Servants	44.67	44.87	Others (Ref. Statement 7)	174.22	32.56

<sup>3</sup> It includes ₹ 51.13 crore and ₹ 50.13 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the Major heads '4515' for the year 2024-25 and 2023-24 respectively. It also includes ₹ 2,854.51 crore as GIA under Major Heads '4215', '4225' and '4515' for the year 2024-25.

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

(₹ in crore)

	Receipts			Disbursements	
	2024-25	2023-24		2024-25	2023-24
<b>Public Debt receipts</b>	<b>9,160.62</b>	<b>8,247.13</b>	<b>Repayment of Public Debt</b>	<b>7,679.62</b>	<b>6,384.01</b>
<i>(Ref. Statement 3, 6 &amp; 17)</i>			<i>(Ref. Statement 4-A, 6 &amp; 17)</i>		
Internal Debt (Market Loans, NSSF etc.)	6,230.71	3,120.45	Internal Debt (Market Loans, NSSF etc.)	7,294.20	6,042.06
<i>(Ref. Statement 3, 6 &amp; 17)</i>			<i>(Ref. Statement 4-A, 6 &amp; 17)</i>		
Loans from Government of India	2,929.91	5,126.68	Loans from Government of India	385.42	341.95
<i>(Ref. Statement 3, 6 &amp; 17)</i>			<i>(Ref. Statement 4-A, 6 &amp; 17)</i>		
<b>Inter-State Settlement Account</b>	<b>0.00</b>	<b>0.00</b>	<b>Inter-State Settlement Account</b>	<b>0.00</b>	<b>0.00</b>
			<i>Appropriation to Contingency Fund</i>	0.00	0.00
<b>Total Receipts Consolidated Fund</b>	<b>1,03,845.92</b>	<b>1,03,452.33</b>	<b>Total Expenditure Consolidated Fund</b>	<b>1,16,891.73</b>	<b>1,07,920.97</b>
<i>(Ref. Statement 3)</i>			<i>(Ref. Statement 4)</i>		
<b>Fiscal Deficit(a)</b>	<b>14,526.81</b>	<b>6,331.76</b>	<b>Fiscal Surplus</b>	<b>0.00</b>	<b>0.00</b>
<b>Deficit in Consolidated Fund</b>	<b>13,045.81</b>	<b>4,468.64</b>	<b>Surplus in Consolidated Fund</b>	<b>0.00</b>	<b>0.00</b>
<b>Part II - Contingency Fund</b>					
<b>Contingency Fund</b>	<b>635.96</b>	<b>63.45</b>	<b>Contingency Fund</b>	<b>635.96</b>	<b>63.45</b>
<i>(Ref. Statement 21)</i>			<i>(Ref. Statement 21)</i>		

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

(₹ in crore)

	Receipts			Disbursements	
	2024-25	2023-24		2024-25	2023-24
Part III - Public Account <sup>4</sup>					
Small savings, Provident funds etc. <i>(Ref. Statement 21)</i>	2,118.95	1,988.30	Small savings, Provident funds etc. <i>(Ref. Statement 21)</i>	1,438.18	1,447.85
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	5,086.59	4,380.94	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,652.15	1,517.07
Deposits <i>(Ref. Statement 21)</i>	24,962.93	29,990.99	Deposits <i>(Ref. Statement 21)</i>	24,250.55	26,098.16
Advances <i>(Ref. Statement 21)</i>	1,069.68	1,008.65	Advances <i>(Ref. Statement 21)</i>	1,073.91	990.99
Suspense and Miscellaneous <sup>5</sup> <i>(Ref. Statement 21)</i>	2,23,588.97	1,94,771.61	Suspense and Miscellaneous <sup>5</sup> <i>(Ref. Statement 21)</i>	2,15,509.23	1,97,767.06
Remittances <i>(Ref. Statement 21)</i>	14,901.73	13,118.70	Remittances <i>(Ref. Statement 21)</i>	14,725.44	13,147.16
Total Receipts Public Account <i>(Ref. Statement 21)</i>	2,71,728.85	2,45,259.19	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	2,58,649.46	2,40,968.29
Deficit in Public Account	0.00	0.00	Surplus in Public Account	13,079.39	4,290.90
Opening Cash Balance	(-)86.66	91.07	Closing Cash Balance	(-)53.08	(-)86.66
Increase in cash balance	33.58	0.00	Decrease in cash balance	0.00	177.73

<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 No. 2**

**CASH BALANCES AND INVESTMENT OF CASH BALANCES**

	<i>(₹ in crore)</i>	
Overall Cash Position of the Government	As on 31 March 2025	As on 31 March 2024
<b>(A) General Cash Balances -</b>		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank <sup>1</sup>	(-)53.08	(-)86.66
<b>Total</b>	<b>(-)53.08</b>	<b>(-)86.66</b>
(3) Investments held in the 'Cash Balance Investment Account'	0.00	8,114.26
<b>Total (A)- General Cash Balances</b>	<b>(-)53.08</b>	<b>8,027.60</b>
<b>(B) Other Cash Balances and Investments <sup>2</sup></b>		
(1) Cash with Departmental Officers, viz. Forest and Public works Departments, Military Secretary to the Governor, etc.	53.31	36.90
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.16	0.16
(3) Investments of earmarked funds	3,295.28	2,670.95
<b>Total - (B) - Other Cash Balances &amp; Investments</b>	<b>3,348.75</b>	<b>2,708.01</b>
<b>Total (A) and (B)</b>	<b>3,295.67</b>	<b>10,735.61</b>

<sup>1</sup> 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 2024-25 advised to the RBI till 10 April 2025.

There was a difference of ₹44.45 crore (Net Credit) between the figures reflected in the accounts ₹53.08 crore (Credit) and that intimated by Reserve Bank of India ₹8.63 crore (Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance. Discrepancy statement of ₹44.45 Crore (Credit) for the year 2024-25 has been sent to Reserve Bank of India, Ranchi for reconciliation and necessary correction in RBD balance.

<sup>2</sup> 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".

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

### ANNEXURE TO STATEMENT 2 - conclud.

#### CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

- (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.

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/ Over Draft.

- (c) The limit for ordinary ways and means advances to the State Government was ₹1,225.00 crore during the year 2024-25(As on 31.03.2025). 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. During the year 2024-25 the Government has taken total amount of ₹1,327.87 crore as special WMA on three different occasion in the month of March 2025 but repaid an amount of ₹886.94 crore on three different occasion in the month of March 2025 leaving a balance of ₹440.93 crore. No interest on WMA has however been charged in the year 2024-25. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2024-25 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	362
(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 advances	3
(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 ₹ 0.00 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 ₹101.19 crore. In addition, Govt. of Jharkhand has also invested ₹732.41 Crore in 364 days Treasury Bill during the year 2024-25 against 'Pension Redemption Fund'.
- (e) Investment of ₹592.00 Crore in Sinking Fund has been made during the year 2024-25 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 IN CONSOLIDATED FUND

		(₹ in crore)	
	Description	2024-25	2023-24
<b>I. TAX AND NON-TAX REVENUE</b>			
<b>A.</b>	<b>Tax Revenue</b>		
<b>A. 1</b>	<b>Own Tax revenue</b>	<b>28,501.30</b>	<b>28,004.76</b>
	State Goods and Services Tax	13,979.93	12,347.72
	Taxes on Sales, Trades, etc	6,685.70	6,948.92
	State Excise	2,707.97	2,376.10
	Taxes on Vehicles	1,911.66	1,756.40
	Taxes and Duties on Electricity	1,366.81	1,395.37
	Stamps and Registration fees	1,257.74	1,467.74
	Land Revenue	543.05	1,665.70
	Other Taxes on Income and Expenditure	48.41	46.65
	Other Taxes and Duties on Commodities and Services	0.03	0.16
	Service Tax	0.00	0.00
	Taxes on Agricultural Income	0.00	0.00
	Hotel Receipt	0.00	0.00
	Taxes on Goods and Passengers	0.00	0.00
	Estate Duty	0.00	0.00
<b>A. 2</b>	<b>Share of net proceeds of Union Taxes/Duties</b>	<b>42,557.30</b>	<b>37,352.35</b>
	Taxes on Income other than Corporation Tax	15,400.33	12,947.84
	Central Goods and Services Tax	12,429.36	11,335.98
	Corporation Tax	12,075.89	11,211.50
	Customs	2,165.12	1,308.97
	Union Excise Duties	416.75	495.33
	Other Taxes and Duties on Commodities and Services	68.45	45.79
	Service Tax	1.40	6.94
	Taxes on Wealth	0.00	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>71,058.60</b>	<b>65,357.11</b>

### 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND contd.

(₹ in crore)

Description	2024-25	2023-24
<b>I. TAX AND NON-TAX REVENUE - contd.</b>		
<b>B. Non-Tax Revenue</b>		
Non-ferrous Mining and Metallurgical Industries	12,086.46	10,596.83
Forestry and Wild Life	926.05	815.69
Urban Development	164.77	138.21
Other Administrative Services	48.82	186.10
Interest Receipts	136.51	430.98
Major Irrigation	131.95	125.08
Labour and Employment	121.68	111.70
Medium Irrigation	120.77	70.44
Other Rural Development Programme	99.58	67.89
Dividends and Profits	66.93	0.00
Water Supply and Sanitation	66.82	14.28
Police	65.03	61.28
Roads and Bridges	42.89	58.22
Social Security and Welfare	23.69	79.49
Other General Economic Services	14.97	15.22
Public Works	14.84	18.52
Medical and Public Health	12.30	9.75
Contribution and Recoveries towards Pension and other Retirement Benefits	12.16	3.53
Civil Supplies	11.69	113.48
Education, Sports, Art and Culture	11.49	4.77
Other Industries	9.51	11.79
Fisheries	6.61	5.32
Jails	5.91	19.06
Minor Irrigation	5.28	6.21
Miscellaneous General Services	4.42	412.71
Other Social Services	3.91	0.04



**3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND contd.***(₹ in crore)*

<b>Description</b>	<b>2024-25</b>	<b>2023-24</b>
Crop Husbandry	3.17	7.40
Public Service Commission	2.88	6.45
Village and Small Industries	1.90	1.62
Dairy Development	1.78	0.38
Power	1.74	7.19
Housing	1.49	21.77
Animal Husbandry	1.42	0.80
Co-operation	0.74	1.20
Industries	0.65	0.29
Civil Aviation	0.53	0.89
Tourism	0.04	0.14
Stationery and Printing	0.01	0.22
Other Agricultural Programmes	0.00	0.20
Other Transport Services	0.00	0.00
Information and Publicity	0.00	0.00
Family Welfare	0.00	0.00
Supplies and Disposals	0.00	0.00
Road Transport	0.00	0.00
Land Reforms	0.00	0.00
Other Fiscal Services	0.00	0.00
<b>Total - (B)</b>	<b>14,231.40</b>	<b>13,425.14</b>

### 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND contd.

(₹ in crore)

Description	2024-25	2023-24
<b>II . GRANTS FROM GOVERNMENT OF INDIA</b>		
<b>(C) Grants-in-aid from Central Government</b>		
Centrally Sponsored Plan Schemes	0.00	(-)63.36
Centrally Sponsored Schemes	6,714.04	6,330.07
Central Assistance/Share	4,423.76	4,729.33
Externally Aided Projects-Grants for Centrally Sponsored Schemes	3.74	99.17
Grants under proviso to Article 275(1) of the Constitution	0.00	0.00
Grants from Central Road and Infrastructure Fund	0.00	0.00
Special Component Plan for Scheduled Castes	950.37	653.40
Tribal Area Sub-plan	1,336.17	848.17
<b>Finance Commission Grants</b>	<b>2,144.92</b>	<b>2,378.28</b>
Post Devolution revenue Deficit Grant	0.00	0.00
Grants for Rural Local Bodies	653.50	1,300.00
Grants for Urban Local Bodies	0.00	166.00
Grants in aid for State Disaster Response Fund	1,027.20	476.80
Grant in aid for State Disaster Mitigation Fund	0.00	0.00
Grants for Health Sector	464.22	435.48
<b>Other Transfer/Grants to States</b>	<b>339.65</b>	<b>501.27</b>
Grants from Central Road and Infrastructure Fund	251.61	192.64
Compensation for loss of revenue arising out of implementation of GST	36.43	165.63
Special Component Plan for Scheduled Castes	0.14	0.00
Tribal Area Sub-plan	51.47	143.00
<b>Total (C)</b>	<b>9,198.61</b>	<b>9,146.26</b>
<b>Total Revenue Receipts (A+B+C)</b>	<b>94,488.61</b>	<b>87,928.51</b>

### 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - concl'd.

(₹ in crore)

Description	2024-25	2023-24
<b>III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<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>9,160.62</b>	<b>8,247.13</b>
<b>Internal Debt</b>	<b>6,230.71</b>	<b>3,120.45</b>
Market Loans	3,500.00	1,000.00
Loans from the National Bank for Agricultural and Rural Development	2,267.35	2,120.45
Loans from National Co-operative Development Corporation	22.43	0.00
Loans from other Institutions	0.00	0.00
Special Securities issued to National Small Savings Fund	0.00	0.00
Compensation and other Bonds	0.00	0.00
Ways and Means Advances	440.93	0.00
<b>Loans and Advances from the Central Government</b>	<b>2,929.91</b>	<b>5,126.68</b>
Non-Plan Loans	0.00	0.00
Loans for State Plan Schemes	2,929.91	5,126.68
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
<b>Total - ( E )</b>	<b>9,160.62</b>	<b>8,247.13</b>
<b>(F) Loans and Advances by State Government (Recoveries <sup>1</sup>)</b>	<b>196.69</b>	<b>7,276.70</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>1,03,845.92*</b>	<b>1,03,452.34</b>

<sup>1</sup> Details are in Statement No. 7 and Statement No. 18 in Volume II.

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

#### 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

##### A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>1842.73</b>	<b>0.00</b>	<b>0.00</b>	<b>1842.73</b>
	Parliament/ State/ Union Territory Legislatures	132.27	0.00	0.00	132.27
	President, Vice-President/ Governor/ Administrator of Union Territories	12.17	0.00	0.00	12.17
	Council of Ministers	21.19	0.00	0.00	21.19
	Administration of Justice	763.76	0.00	0.00	763.76
	Elections	913.34	0.00	0.00	913.34
<b>A.2</b>	<b>Fiscal Services</b>	<b>612.57</b>	<b>0.41</b>	<b>0.00</b>	<b>612.98</b>
	Land Revenue	462.08	0.00	0.00	462.08
	Stamps and Registration	19.48	0.00	0.00	19.48
	State Excise	33.84	0.00	0.00	33.84
	Taxes on Sales, Trade etc.	71.67	0.00	0.00	71.67
	Taxes on Vehicles	23.28	0.00	0.00	23.28
	Other Taxes and Duties on Commodities and Services	2.22	0.00	0.00	2.22
	Other Fiscal Services	0.00	0.41	0.00	0.41
<b>A.3</b>	<b>Interest Payments and Servicing of Debt</b>	<b>6,455.01</b>	<b>0.00</b>	<b>0.00</b>	<b>6,455.01</b>
	Appropriation for reduction or avoidance of Debt	592.00	0.00	0.00	592.00
	Interest Payments	5,863.01	0.00	0.00	5,863.01
<b>A.4</b>	<b>Administrative Services</b>	<b>8,546.66</b>	<b>770.21</b>	<b>0.00</b>	<b>9,316.87</b>
	Public Service Commission	60.04	0.00	0.00	60.04
	Secretariat-General Services	187.79	0.00	0.00	187.79
	District Administration	511.49	0.00	0.00	511.49
	Treasury and Accounts Administration	29.96	0.00	0.00	29.96
	Police	6,934.71	357.32	0.00	7,292.03
	Jails	213.20	0.00	0.00	213.20
	Stationery and Printing	2.28	0.00	0.00	2.28
	Public Works	210.61	323.11	0.00	533.72
	Vigilance	45.69	0.00	0.00	45.69
	Other Administrative Services	350.89	89.78	0.00	440.67
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>9,521.78</b>	<b>0.00</b>	<b>0.00</b>	<b>9,521.78</b>
	"Pensions and other Retirement Benefits"	9,521.88	0.00	0.00	9,521.88
	Miscellaneous General Services	(-)0.10	0.00	0.00	(-)0.10
	<b>Total General Services</b>	<b>26,978.75</b>	<b>770.62</b>	<b>0.00</b>	<b>27,749.37</b>

#### 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

##### A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>B</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>12,775.12</b>	<b>601.41</b>	<b>0.00</b>	<b>13,376.53</b>
	General Education	12,563.77	601.41	0.00	13,165.18
	Technical Education	114.91	0.00	0.00	114.91
	Sports and Youth Services	83.19	0.00	0.00	83.19
	Art and Culture	13.25	0.00	0.00	13.25
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>3,722.59</b>	<b>439.71</b>	<b>0.00</b>	<b>4,162.30</b>
	Medical and Public Health	3,716.54	439.71	0.00	4,156.25
	Family Welfare	6.05	0.00	0.00	6.05
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>972.67</b>	<b>2,647.94</b>	<b>16.77</b>	<b>3,637.38</b>
	Water Supply and Sanitation	185.16	1,589.88	0.00	1,775.04
	Housing	76.59	259.01	0.00	335.60
	Urban Development	710.92	799.05	16.77	1,526.74
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>420.59</b>	<b>17.15</b>	<b>0.00</b>	<b>437.74</b>
	Information and Publicity	420.59	17.15	0.00	437.74
<b>B.5</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>	<b>2,207.38</b>	<b>628.14</b>	<b>0.00</b>	<b>2,835.52</b>
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,207.38	628.14	0.00	2,835.52
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>907.27</b>	<b>0.00</b>	<b>0.00</b>	<b>907.27</b>
	Labour, Employment and Skill Development	907.27	0.00	0.00	907.27
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>15,927.62</b>	<b>109.88</b>	<b>0.00</b>	<b>16,037.50</b>
	Social Security and Welfare	13,650.84	109.88	0.00	13,760.72
	Nutrition	757.54	0.00	0.00	757.54
	Relief on account of Natural Calamities	1,519.24	0.00	0.00	1,519.24
<b>B.8</b>	<b>Others</b>	<b>41.82</b>	<b>84.73</b>	<b>0.00</b>	<b>126.55</b>
	Other Social Services	2.38	84.73	0.00	87.11
	Secretariat-Social Services	39.44	0.00	0.00	39.44
	<b>Total Social Services</b>	<b>36,975.06</b>	<b>4,528.96</b>	<b>16.77</b>	<b>41,520.79</b>

#### 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

##### A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>C</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>3,096.08</b>	<b>608.10</b>	<b>0.00</b>	<b>3,704.18</b>
	Crop Husbandry	732.93	10.80	0.00	743.73
	Soil and Water Conservation	16.72	81.53	0.00	98.25
	Animal Husbandry	297.91	12.17	0.00	310.08
	Dairy Development	176.48	0.00	0.00	176.48
	Fisheries	91.32	8.49	0.00	99.81
	Forestry and Wild life	914.08	31.50	0.00	945.58
	Food, Storage and Warehousing	0.00	43.57	0.00	43.57
	Investments in Agriculture Financial institutions	0.00	0.00	0.00	0.00
	Agricultural Research and Education	294.10	0.00	0.00	294.10
	Co-operation	571.07	420.04	0.00	991.11
	Other Agricultural Programmes	1.47	0.00	0.00	1.47
<b>C.2</b>	<b>Rural Development</b>	<b>8,674.02</b>	<b>5,418.63</b>	<b>2.70</b>	<b>14,095.35</b>
	Special Programmes for Rural Development	1,015.27	0.00	0.00	1,015.27
	Rural Employment	1,444.85	0.00	0.00	1,444.85
	Other Rural Development Programmes	6,213.90	5,418.63	2.70	11,635.23
<b>C.3</b>	<b>Irrigation and Flood Control</b>	<b>417.54</b>	<b>1,758.85</b>	<b>0.00</b>	<b>2,176.39</b>
	Major Irrigation	165.21	483.21	0.00	648.42
	Medium Irrigation	174.20	1,019.20	0.00	1,193.40
	Minor Irrigation	78.13	230.78	0.00	308.91
	Command Area Development	0.00	0.00	0.00	0.00
	Flood Control and Drainage	0.00	25.66	0.00	25.66
<b>C.4</b>	<b>Energy</b>	<b>7,907.76</b>	<b>50.00</b>	<b>4,043.41</b>	<b>12,001.17</b>
	Power	7,284.69	50.00	4,043.41	11,378.10
	New and Renewable Energy	623.07	0.00	0.00	623.07
<b>C.5</b>	<b>Industry and Minerals</b>	<b>404.09</b>	<b>4.39</b>	<b>0.00</b>	<b>408.48</b>
	Village and Small Industries	93.65	0.00	0.00	93.65
	Industries	275.13	0.00	0.00	275.13
	Non-Ferrous Mining and Metallurgical Industries	35.31	0.64	0.00	35.95
	Capital Outlay on Other Industries	0.00	0.00	0.00	0.00
	Other Outlays on Industries and Minerals	0.00	3.75	0.00	3.75

#### 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

##### A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>C.6</b>	<b>Transport</b>	<b>607.01</b>	<b>5,211.30</b>	<b>0.00</b>	<b>5,818.31</b>
	Civil Aviation	32.86	37.28	0.00	70.14
	Roads and Bridges	569.09	5,163.85	0.00	5,732.94
	Road Transport	5.06	10.17	0.00	15.23
	Other Transport Services	0.00	0.00	0.00	0.00
<b>C.7</b>	<b>General Economic Services</b>	<b>1,504.75</b>	<b>59.13</b>	<b>0.00</b>	<b>1,563.88</b>
	Secretariat-Economic Services	144.18	0.00	0.00	144.18
	Tourism	50.84	58.52	0.00	109.36
	Census Surveys and Statistics	15.42	0.00	0.00	15.42
	Investments in General Financial and Trading Institutions	0.00	0.00	0.00	0.00
	Civil Supplies	1,290.35	0.00	0.00	1,290.35
	Other General Economic Services	3.96	0.61	0.00	4.57
	<b>Total Economic Services</b>	<b>22,611.25</b>	<b>13,110.40</b>	<b>4,046.11</b>	<b>39,767.76</b>
<b>D</b>	<b>Grants-in-aid and Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	0.00
<b>E</b>	<b>Public Debt</b>	<b>0.00</b>	<b>0.00</b>	<b>7,679.63</b>	<b>7,679.63</b>
	Internal Debt of the State Government	0.00	0.00	7,294.21	7,294.21
	Loans and Advances from the Central Government	0.00	0.00	385.42	385.42
<b>F</b>	<b>Loans to Government Servants etc.</b>	<b>0.00</b>	<b>0.00</b>	<b>174.21</b>	<b>174.21</b>
	Loans to Government Servants etc.	0.00	0.00	174.21	174.21
<b>G</b>	<b>Inter-State Settlement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>7,853.84</b>	<b>7,853.84</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>86,565.06</b>	<b>18,409.98</b>	<b>11,916.72</b>	<b>1,16,891.76*</b>

\* Differs from rounding-off of absolute figure by (+) ₹ 0.03 crore

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - contd.**  
**B. EXPENDITURE BY NATURE**

(₹ in crore)

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
01	Salaries	16,849.04	51.13	<b>16,900.17</b>	15,634.14	50.13	<b>15,684.27</b>
03	Wages	745.52	0.00	<b>745.52</b>	651.31	0.00	<b>651.31</b>
05	Pensionary Charges	9,332.11	0.00	<b>9,332.11<sup>1</sup></b>	9,014.47	0.00	<b>9,014.47</b>
07	Training Allowance	20.73	0.99	<b>21.72</b>	13.98	2.71	<b>16.69</b>
08	Contractual Allowance	280.36	0.00	<b>280.36</b>	270.69	0.00	<b>270.69</b>
09	Honorarium	827.72	0.00	<b>827.72</b>	766.98	0.00	<b>766.98</b>
13	Domestic Travelling Expense	336.22	0.19	<b>336.41</b>	245.43	0.16	<b>245.59</b>
15	Office Expense	1,201.38	0.79	<b>1,202.17</b>	638.27	6.89	<b>645.16</b>
16	Rent, Rates and Tax	29.05	0.02	<b>29.07</b>	17.74	0.00	<b>17.74</b>
17	Office Equipment	101.02	22.11	<b>123.13</b>	0.00	0.00	<b>0.00</b>
18	Publication	187.78	0.00	<b>187.78</b>	119.12	0.00	<b>119.12</b>
19	Printing	49.94	0.49	<b>50.43</b>	29.04	0.08	<b>29.12</b>
20	Fair and Exhibition	53.22	0.00	<b>53.22</b>	0.00	0.00	<b>0.00</b>
21	Seminar / Ceremony / Workshop	118.21	0.46	<b>118.67</b>	108.26	0.24	<b>108.50</b>
22	Other Administrative expenses	0.00	36.16	<b>36.16</b>	41.93	77.96	<b>119.89</b>
23	Supply and Material	1,424.95	1.53	<b>1,426.48</b>	1,327.76	82.36	<b>1,410.12</b>
24	Arms and Ammunition	6.25	0.00	<b>6.25</b>	5.34	59.63	<b>64.97</b>
25	Cost of Ration	110.17	0.00	<b>110.17</b>	106.55	0.00	<b>106.55</b>
28	Advertising, Promotion and Disemination	174.87	3.69	<b>178.56</b>	214.90	0.12	<b>215.02</b>
29	Professional Services	793.17	3.66	<b>796.83</b>	356.25	13.83	<b>370.08</b>
31	Consulting Fee	24.75	10.29	<b>35.04</b>	0.00	0.00	<b>0.00</b>
33	Telephone	17.84	0.03	<b>17.87</b>	21.10	0.04	<b>21.14</b>
34	Uniform	35.14	0.06	<b>35.20</b>	32.08	0.04	<b>32.12</b>
35	Training Expense	63.25	0.88	<b>64.13</b>	54.65	2.32	<b>56.97</b>
36	Medical Supplies	173.06	6.42	<b>179.48</b>	58.78	0.00	<b>58.78</b>
37	Electricity Charge	65.09	0.03	<b>65.12</b>	66.65	0.04	<b>66.69</b>
38	Hospitality Expense	12.31	0.00	<b>12.31</b>	0.00	0.00	<b>0.00</b>
40	Purchase of new motor vehicle	42.45	15.12	<b>57.57</b>	26.47	28.92	<b>55.39</b>
41	Motor Vehicle	52.91	32.41	<b>85.32</b>	174.49	6.52	<b>181.01</b>
42	Motor vehicle Fuel and Repair	197.33	0.52	<b>197.85</b>	0.00	0.00	<b>0.00</b>
43	Maintenance Repair and Furnishing (Material)	407.02	0.00	<b>407.02</b>	448.35	16.53	<b>464.88</b>
44	Renovation	62.91	1,848.37	<b>1,911.28</b>	6.51	582.73	<b>589.24</b>
45	Construction Work	0.00	13,366.65	<b>13,366.65</b>	0.00	13,020.40	<b>13,020.40</b>
46	Grants-in-aid General (Salary)	4,172.02	0.00	<b>4,172.02</b>	3,600.27	0.00	<b>3,600.27</b>
48	Contribution	680.80	89.76	<b>770.56<sup>2</sup></b>	212.96	5.00	<b>217.96</b>



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

##### B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
49	Cash Relief	13,051.79	22.68	13,074.47	5,256.85	29.27	5,286.12
50	Scholarship/Stipend	1,546.14	2.00	1,548.14	1,275.75	2.00	1,277.75
51	Compensation	19.07	0.61	19.68	15.03	0.00	15.03
52	Subsidy	7,889.00	0.00	7,889.00	4,830.65	0.00	4,830.65
54	Lump sum Provision	0.01	0.00	0.01	640.14	324.08	964.22
57	Interest	5,863.09	0.00	5,863.09 <sup>3</sup>	7,405.95	0.00	7,405.95
59	Other Charges	1,147.58	53.15	1,200.73	1,364.51	109.57	1,474.08
60	Legal Charge	21.29	0.00	21.29	18.11	0.00	18.11
61	Sports Incentive	6.40	0.00	6.40	61.14	0.00	61.14
62	Investment	0.00	74.98	74.98 <sup>4</sup>	0.00	1,659.28	1,659.28
63	Loans and Advances	0.00	4,237.10	4,237.10	0.00	4,290.85	4,290.85
66	Inter-Account Transfer	2,808.77	0.00	2,808.77	0.00	0.00	0.00
76	Maintenance, Repair and Furnishing (Salary)	15.97	0.00	15.97	0.00	0.00	0.00
77	Repayment of Principal Amount	0.00	7,679.63	7,679.63	0.00	6,384.02	6,384.02
78	Grants-in-aid for Capital assets	6,829.69	2,803.31	9,633.00	4,115.71	4,433.59	8,549.30
79	Grants-in-aid General (Non-Salary)	11,354.91	51.20	11,406.11	17,838.63	50.00	17,888.63
81	Information, Communication and Telecome Services	20.94	0.00	20.94	108.17	0.00	108.17
84	Transfer Travelling Allowance	16.46	0.00	16.46	15.70	0.00	15.70
89	Land Acquisition	24.11	12.50	36.61	52.47	7.78	60.25
91	Machinery and Tools	30.88	50.35	81.23	167.89	15.08	182.97
	Others (Includes expenditure less than ₹ 10 crore under each object head)	54.87	0.00	54.87	60.22	0.87	61.09
<b>Gross Expenditure</b>		<b>89,349.56</b>	<b>30,479.27</b>	<b>1,19,828.83</b>	<b>77,491.39</b>	<b>31,263.04</b>	<b>1,08,754.43</b>
<b>Deduct- Recoveries</b>		<b>2,784.55</b>	<b>152.56</b>	<b>2,937.11</b>	<b>814.99</b>	<b>18.48</b>	<b>833.47</b>
<b>Net Expenditure</b>		<b>86,565.01</b>	<b>30,326.71</b>	<b>1,16,891.72*</b>	<b>76,676.40</b>	<b>31,244.56</b>	<b>1,07,920.96</b>

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

1. It excludes ₹200.00 crore and ₹16.00 crore booked under object head 48-contribution and 84 Transfer Travelling Accounts respectively and also includes ₹26.23 crore recovery over payments. As such (9,332.11+216.00-26.23=9,521.88)

2. It includes ₹200.00 crore of Pensionary Charges (NPS contribution) and rate ₹88.75 crore of Investment in Govt. Companies.

3. It includes ₹0.08 crore of Deduct recovery of overpayment, deducted separately in row Deduct-Recoveries.

4. It includes ₹88.75 crore booked under object head 48-contribution instead of object head 62-investment. As such (74.98+88.75=163.73)

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Increase (+) / Decrease (-) in per cent during the year 2024-25
		2023-24	2023-24	2024-25	2024-25	
1	2	3	4	5	6	7
<b>A-</b>	<b>Capital Account of General Services</b>					
4047-	Capital Outlay on other Fiscal Services	0.06	280.52	0.41	280.93	583.33
4055-	Capital Outlay on Police	577.43	4,842.23	357.32	5,199.55	(-)38.12
4059-	Capital Outlay on Public Works	360.69	3,667.34	323.11	3,990.45	(-)10.42
4070-	Capital Outlay on other Administrative Services	30.61	140.90	89.78	230.68	193.30
	<b>Total-A- Capital Account of General Services</b>	<b>968.79</b>	<b>8,930.99</b>	<b>770.62</b>	<b>9,701.61</b>	<b>(-)20.46</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	747.28	4,828.15	601.41	5,429.56	(-)19.52
	<b>Total (a) Capital Account of Education, Sports, Art and Culture</b>	<b>747.28</b>	<b>4,828.15</b>	<b>601.41</b>	<b>5,429.56</b>	<b>(-)19.52</b>
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Public Health	650.47	5,637.13	439.71	6,076.84	(-)32.40
	<b>Total (b) Capital Account of Health and Family Welfare</b>	<b>650.47</b>	<b>5,637.13</b>	<b>439.71</b>	<b>6,076.84</b>	<b>(-)32.40</b>

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

Major Head	Description	Expenditure during					Increase (+) / Decrease (-) in per cent during the year 2024-25	
		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2024-25
1	2	3	4	5	6	7	8	9
<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	3,467.14	10,765.43	1,589.88	12,355.31			(-)54.14
4216-	Capital Outlay on Housing	144.53	1,145.54	259.01	1,404.55			79.21
4217-	Capital Outlay on Urban Development	584.49	2,685.10	799.05	3,484.15			36.71
	<b>Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>4,196.16</b>	<b>14,596.07</b>	<b>2,647.94</b>	<b>17,244.01</b>			<b>(-)36.90</b>
(d)	Capital Account of Information and Broadcasting							
4220-	Capital Outlay on Information and Publicity	5.67	48.11	17.15	65.26			202.47
	<b>Total (d) Capital Account of Information and Broadcasting</b>	<b>5.67</b>	<b>48.11</b>	<b>17.15</b>	<b>65.26</b>			<b>202.47</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	877.73	4,988.39	628.14	5,616.53			(-)28.44
	<b>Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>877.73</b>	<b>4,988.39</b>	<b>628.14</b>	<b>5,616.53</b>			<b>(-)28.44</b>

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

Major Head	Description	(₹ in crore)					Increase (+) / Decrease (-) in per cent during the year 2024-25
		Expenditure during 2023-24	Progressive expenditure ending 2023-24	Expenditure during 2024-25	Progressive expenditure ending 2024-25		
1	2	3	4	5	6	7	
<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	131.43	787.42	109.88	897.30	(-)16.40	
	<b>Total (g) Capital Account of Social Welfare and Nutrition</b>	<b>131.43</b>	<b>787.42</b>	<b>109.88</b>	<b>897.30</b>	<b>(-)16.40</b>	
(h)	Capital Account of Other Social Services						
4250-	Capital Outlay on other Social Services	5.42	269.70	84.73	354.43	1,463.28	
	<b>Total (h) Capital Account of Other Social Services</b>	<b>5.42</b>	<b>269.70</b>	<b>84.73</b>	<b>354.43</b>	<b>1,463.28</b>	
	<b>Total- B- Capital Account of Social Services</b>	<b>6,614.16</b>	<b>31,154.97</b>	<b>4,528.96</b>	<b>35,683.93</b>	<b>(-)31.53</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	8.50	128.52	10.80	139.32	27.06	
4402-	Capital Outlay on Soil and Water Conservation	458.84	2,232.89	81.53	2,314.42	(-)82.23	
4403-	Capital Outlay on Animal Husbandry	9.24	83.17	12.17	95.34	31.71	

### 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 2024-25
		2023-24	2024-25	2023-24	2024-25	2024-25	
1	2	3	4	5	6	7	
C-	Capital Account of Economic Services - contd.						
(a)	Capital Account of Agriculture and Allied Activities - concl'd.						
4404-	Capital Outlay on Dairy Development	0.03	54.22	0.00	54.22	(-)100.00	
4405-	Capital Outlay on Fisheries	14.92	309.56	8.49	318.05	(-)43.10	
4406-	Capital Outlay on Forestry and Wild Life	32.72	62.02	31.50	93.52	(-)3.73	
4408-	Capital Outlay on Food Storage and Warehousing	0.24	208.54	43.57	252.11	18,054.17	
4416-	Investment in Agricultural Financial Institutions	3.39	4.07	0.00	4.07	(-)100.00	
4425-	Capital Outlay on Co-operation	379.45	997.09	420.04	1,417.13	10.70	
Total (a) Capital Account of Agriculture and Allied Activities		907.33	4,080.08	608.10	4,688.18	(-)32.98	
(b)	Capital Account of Rural Development						
4515-	Capital Outlay on other Rural Development Programmes	3,514.10	27,773.70	5,418.63	33,192.33	54.20	
Total (b) Capital Account of Rural Development		3,514.10	27,773.70	5,418.63	33,192.33	54.20	
(d)	Capital Account of Irrigation and Flood Control						
4700-	Capital Outlay on Major Irrigation	289.31	5,379.02	483.21	5,862.23	67.02	
4701-	Capital Outlay on Medium Irrigation	968.31	8,261.27	1,019.20	9,280.47	5.26	

## 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 2024-25
		2023-24	2023-24	2024-25	2024-25	
1	2	3	4	5	6	7
C-	Capital Account of Economic Services - contd.					
(d)	Capital Account of Irrigation and Flood Control - concl'd.					
4702-	Capital Outlay on Minor Irrigation	222.60	3,177.94	230.78	3,408.72	3.67
4711-	Capital Outlay on Flood Control Projects	26.43	308.69	25.66	334.35	(-)2.91
	Total (d) Capital Account of Irrigation and Flood Control	1,506.65	17,126.92	1,758.85	18,885.77	16.74
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	1,605.78	2,676.49	50.00	2,726.49	(-)96.89
	Total (e) Capital Account of Energy	1,605.78	2,676.49	50.00	2,726.49	(-)96.89
(f)	Capital Account of Industry and Minerals					
4851-	Capital Outlay on Village and Small Industries	162.92	162.92	0.00	162.92	(-)100.00
4853-	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.50	1,007.88	0.64	1,008.52	28.00
4875-	Capital Outlay on other Industries	0.00	16.76	0.00	16.76	100.00
4885-	Other Capital Outlay on Industries and Minerals	0.00	36.00	3.75	39.75	100.00
	Total (f) Capital Account of Industry and Minerals	163.42	1,223.56	4.39	1,227.95	(-)97.31

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

Major Head	Description	Expenditure during					Increase (+) / Decrease (-) in per cent during the year 2024-25	
		2023-24		2023-24		2024-25	2024-25	year 2024-25
		3	4	5	6			
1	2	3	4	5	6	7		
<b>C-</b>	<b>Capital Account of Economic Services - conclud.</b>							
(g)	Capital Account of Transport							
5053-	Capital Outlay on Civil Aviation	29.46	642.15	37.28	679.43	26.54		
5054-	Capital Outlay on Roads and Bridges	5,206.80	44,706.51	5,163.85	49,870.36	(-)0.82		
5055-	Capital Outlay on Road Transport	18.30	190.06	10.17	200.23	(-)44.43		
5075-	Capital Outlay on other Transport Services	5.00	674.33	0.00	674.33	(-)100.00		
	<b>Total (g) Capital Account of Transport</b>	<b>5,259.56</b>	<b>46,213.05</b>	<b>5,211.30</b>	<b>51,424.35</b>	<b>(-)0.92</b>		
(i)	Capital Account of General Economic Services							
5452-	Capital Outlay on Tourism	29.89	774.93	58.52	833.45	95.78		
5465-	Investments in General Financial and Trading Institutions	0.00	2.08	0.00	2.08	0.00		
5475-	Capital Outlay on other General Economic Services	0.00	48.18	0.61	48.79	100.00		
	<b>Total (j) Capital Account of General Economic Services</b>	<b>29.89</b>	<b>825.19</b>	<b>59.13</b>	<b>884.32</b>	<b>97.83</b>		
	<b>Total- C- Capital Accounts of Economic Services</b>	<b>12,986.73</b>	<b>99,918.99</b>	<b>13,110.40</b>	<b>1,13,029.39</b>	<b>0.95</b>		
	<b>Grand Total</b>	<b>20,569.68</b>	<b>1,40,004.95</b>	<b>18,409.98 *</b>	<b>1,58,414.93</b>	<b>(-)10.50</b>		

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

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.

### EXPLANATORY NOTES

1. A detailed statement of capital outlay is given in Statement No. 16.
2. The details of Government Investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-Operative Banks and Societies are given in Statement No. 19.
3. Allocation of Capital Expenditure of composite State of Bihar upto 14.11.2000 has not been done between the Successor States, Bihar and Jharkhand.
4. Government investments in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies of Composite Bihar have not been allocated between the successor States, Bihar and Jharkhand.
5. During 2024-25 Government invested ₹ 163.73 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 2022-23, 2023-24 and 2024-25 were ₹ 2,483.36 crore, ₹ 4,142.64 crore and ₹ 4,311.37 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)
2022-23	0.00
2023-24	0.00
2024-25	66.93

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
			(₹ in crore)		
1	2	3	4	5	6
No information has since been received from the State Government (August 2025).					



## 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 <sup>st</sup> April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities (₹ in crore)	
<b>A- Public Debt</b>											
<b>6003 Internal Debt of the State Government</b>											
Market Loans					53,862.67	3,500.00	4,950.00	52,412.67	(-)1,450.00	(-)2.69	40.07
Compensation and Other Bonds (UDAY)					3,892.05	0.00	555.34	3,336.71	(-)555.34	(-)14.27	2.55
Loans from Financial Institutions					8,389.89	2,289.78	1,019.38	9,660.29	1,270.40	15.14	7.39
Special Securities issued to National Small Savings Fund					4,478.42	0.00	769.49	3,708.93	(-)769.49	(-)17.18	2.84
Special Drawing Facility					0.00	440.93 <sup>2</sup>	0.00	440.93	440.93	100.00	0.34
Other Loans					35.79	0.00	0.00	35.79	0.00	0.00	0.03
<b>Total - 6003</b>					<b>70,658.82</b>	<b>6,230.71</b>	<b>7,294.21</b>	<b>69,595.32</b>	<b>(-)1,063.50</b>	<b>(-)1.51</b>	<b>53.21</b>
<b>6004 Loans and Advances from the Central Government</b>											
01	Non - Plan Loans				7.09	0.00	1.68	5.41	(-)1.68	(-)23.70	0.00
02	Loans for State/ Union Territory Plan Schemes				1,178.95	0.00	137.22	1,041.73	(-)137.22	(-)11.64	0.80
09	Other Loans for State/Union Territory with Legislature Schemes				11,844.13 <sup>3</sup>	2,929.91	246.52	14,527.52	2,683.39	22.66	11.11
<b>Total - 6004</b>					<b>13,030.17<sup>3</sup></b>	<b>2,929.91</b>	<b>385.42</b>	<b>15,574.66</b>	<b>2,544.49</b>	<b>19.53</b>	<b>11.91</b>
<b>Total - Public Debt</b>					<b>83,688.99<sup>3</sup></b>	<b>9,160.62</b>	<b>7,679.63</b>	<b>85,169.98</b>	<b>1,480.99</b>	<b>1.77</b>	<b>65.12</b>

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

<sup>2</sup> Special Ways and Means Advance ₹1,327.87 crore was taken by the Government in the March 2025 in three different occasion out of which ₹886.94 crore was repaid in the same month during the year 2024-25 leaving a balance of ₹440.93 crore. The amount was initially credited under head 6003-110 when taken from the Special WMA and deduct credited the repaid amount, hence showing a credit balance of ₹440.93 crore. No interest, however was charged for drawing Special WMA in the year 2024-25.

<sup>3</sup> Opening balance has been decreased by ₹ 3,118.51 crore (₹ 1,203.83 crore principal amount recoverable in the year 2023-24 and ₹1,914.68 crore principal amount recoverable in the year 2024-25) by making proforma correction vide Ministry of Finance, Department of Expenditure, Public Finance-State Division letter No. F.No.40(1)/PF-S/2021-22 dated:-22.04.2025

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

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

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
					Amount	Per cent
<b>B - Other liabilities</b>						
<b>Public Accounts</b>						
Small Savings, Provident Funds etc.	1,557.43	2,118.95	1,438.18	2,238.20	680.77	43.71
Reserve funds bearing Interest	8,395.65	3,012.18	327.74	11,080.09 <sup>4</sup>	2,684.44	31.97
Reserve funds not bearing Interest	0.00	2,074.41	1,324.41	750.00	750.00	100.00
Deposits bearing Interest	79.27	5.29	60.69	23.87	(-)55.40	(-)69.89
Deposits not bearing Interest	30,768.65	24,957.63	24,189.86	31,536.42	767.77	2.50
<b>Total B - Other Liabilities</b>	<b>40,801.00</b>	<b>32,168.46</b>	<b>27,340.88</b>	<b>45,628.58</b>	<b>4,827.58</b>	<b>11.83</b>
<b>Total Public Debt and Other Liabilities</b>	<b>1,24,489.99</b>	<b>41,329.08</b>	<b>35,020.51</b>	<b>1,30,798.56</b>	<b>6,308.57</b>	<b>5.07</b>
						<b>100.00</b>

<sup>1</sup> For details on amortisation arrangements, service of debt etc. explanatory notes to this Statement at pages 29 & 30 may be seen.

<sup>4</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 - contd.

#### 1 Amortisation arrangements :-

(i) **Open market Loan:-** The State Government has raised 61 interest bearing State Development Loans/Stocks upto 2024-25. In addition, balance of Six (06) matured Bihar State Development Loan(BSDL) which remained unclaimed and became non-interest bearing were also lying outstanding. The closing balance of market loan as on 31 March 2025 was ₹ 52,412.67 crore.

(ii) The State Government has informed that the creation of Guarantee Redemption Fund is under process.

2 **Loans from Small Saving Fund :-** A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No NSSF loan received during the year 2024-25. However ₹ 769.49 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 3,708.94 crore which was 4.35 per cent of the total Public Debt of the State Government as on 31 March 2025.

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

(a) **Loans and Advances from GOI :-** ₹ 2,929.91 crore was received from Government of India as loans and the State Government repaid ₹ 385.42 crore. Interest of ₹ 286.49 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 2(Two) Jharkhand State Development Loans were raised as follows:

Sl.No.	Amount of Loan (₹ in crore)	Rate of Interest (%)	Redemption period	
			Month	Year
1	1,500.00	6.92	March	2028
2	2,000.00	6.96	March	2029
<b>Total:-</b>	<b>3,500.00</b>			

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

### Explanatory Notes to Statement 6 - concld.

(₹ in crore)

#### 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 2023-24 and 2024-25 were as shown below:-

Nature of Transactions		2024-2025	2023-2024	Net Increase (+) / Decrease (-) during the year
<b>(i) Gross debt and other obligations outstanding at the end of the year :</b>				
(a)	Public Debt and Small Savings, Provident Funds etc.	87,408.18	85,246.42 <sup>1</sup>	2,161.76
(b)	Other obligations	43,390.38	39,243.57	4,146.81
<b>Total (i)</b>		<b>1,30,798.56</b>	<b>1,24,489.99<sup>1</sup></b>	<b>6,308.57</b>
<b>(ii) Interest paid by Government :</b>				
(a)	On Public Debt and Small Savings, Provident Funds etc.	5,683.85	5,986.65	(-)302.80
(b)	On other obligations	179.24	852.30	(-)673.06
<b>Total (ii)</b>		<b>5,863.09<sup>2</sup></b>	<b>6,838.95</b>	<b>(-)975.86</b>
<b>(iii) Deduct :</b>				
(a)	Interest received on Loans and Advances given by Government	35.32	333.86	(-)298.54
(b)	Interest realised on investment of cash balances	101.19	97.12	4.07
<b>Total (iii)</b>		<b>136.51</b>	<b>430.98</b>	<b>(-)294.47</b>
<b>(iv) Net interest charges</b>		<b>5,726.58</b>	<b>6,407.97</b>	<b>(-)681.39</b>
<b>(v) Percentage of gross interest (item (ii)) to total Revenue Receipts</b>		<b>6.20</b>	<b>7.78<sup>3</sup></b>	<b>0.01</b>
<b>(vi) Percentage of net interest ( item (iv)) to total Revenue Receipts</b>		<b>6.06</b>	<b>7.29<sup>3</sup></b>	<b>(-)1.23</b>

<sup>1</sup> Opening balance has been decreased by ₹ 3,118.51 crore (₹1,203.83 crore principal amount recoverable in the year 2023-24 and ₹1,914.68 crore principal amount recoverable in the year 2024-25) by making proforma correction vide Ministry of Finance, Department of Expenditure, Public Finance-State Division letter No. F.No.40(1)/PF-S/2021-22 dated:-22.04.2025

<sup>2</sup> This figure differ by ₹ 0.08 crore from the figure of interest payment shown under Statement -15, as there is no place to show the figure under Minor Head '911' in this statement

<sup>3</sup> The typographical error has been corrected in 2023-24 figure.

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

### Section : I Summary of Loans and Advances: Loanee group wise

(₹ in crore)

Loanee Groups <sup>1</sup>	1	2	3	4	5	6	7	8
		Balance on April 1, 2024 <sup>2</sup>	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2025	Net Increase (-) / decrease (+) during the year	Interest payment in arrears
<b>Social Services</b>								
(i) Panchayati Raj Institutions		0.75	0.00	0.00	0.00	0.75	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations		153.80	0.00	0.00	0.00	153.80	0.00	0.00
(iii) Urban Development Authorities		593.01	16.77	0.10	0.00	609.68	(-)16.67	0.00
(iv) Housing Boards		73.87	0.00	0.00	0.00	73.87	0.00	0.00
(v) Others		(-)0.69	0.00	0.00	0.00	(-)0.69 <sup>2</sup>	0.00	0.00
<b>Total- Social Services</b>		<b>820.74</b>	<b>16.77</b>	<b>0.10</b>	<b>0.00</b>	<b>837.41</b>	<b>(-)16.67</b>	<b>0.00</b>

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

### Section : 1 Summary of Loans and Advances: *Loanee group wise*

(₹ in crore)							
Loanee Groups <sup>1</sup>	Balance on April 1, 2024 <sup>2</sup>	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2025	Net Increase (-) / decrease (+) during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
<b>Economic Services</b>							
(i) Panchayati Raj Institutions	21.93	2.70	0.02	0.00	24.61	(-)2.68	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	11.16	0.00	0.00	0.00	11.16	0.00	0.00
(iii) Statutory Corporations	7,222.18 <sup>3</sup>	0.00	0.00	0.00	7,222.18	0.00	0.00
(iv) Government Companies	17,328.43 <sup>4</sup>	4,043.41 <sup>5</sup>	151.91	0.00	21,219.93	(-)3,891.50	0.00
(v) Co-operative Societies/Co-operatives Corporations/ Banks	63.07	0.00	0.00	0.00	63.07	0.00	0.00
(vi) Others	107.99	0.00	0.00	0.00	107.99	0.00	0.00
<b>Total - Economic Services</b>	<b>24,754.76</b>	<b>4,046.11</b>	<b>151.93</b>	<b>0.00</b>	<b>28,648.94<sup>6</sup></b>	<b>(-)3,894.18</b>	<b>0.00</b>
<b>Loans for Miscellaneous purposes</b>							
(i) Government Servants	(-)47.37	174.21	44.67	0.00	82.17	(-)129.54	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>(-)48.14</b>	<b>174.21</b>	<b>44.67</b>	<b>0.00</b>	<b>81.40</b>	<b>(-)129.54</b>	<b>0.00</b>
<b>Total - Loans and Advances</b>	<b>25,527.36</b>	<b>4,237.09</b>	<b>196.70</b>	<b>0.00</b>	<b>29,567.75<sup>6</sup></b>	<b>(-)4,040.39</b>	<b>0.00</b>

<sup>1</sup> For details please refer to Statement 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 2025).

<sup>3</sup> This pertains to JSEB.

<sup>4</sup> An amount of ₹ 20,215.91 Crores of loans given to JBVNL, JUSNL, JUUNL and JUVNL included in the closing balance of Statutory Corporation i.e. JSEB has been now shown under the Government Companies after demerger of JSEB resulting in change in opening balance figures (vis a vis the closing balance figures of 2022-23) shown under the Statutory Corporation and Government Companies during the current year.

<sup>5</sup> Deduct - Receipt and Recoveries on Capital account against JBVNL.

<sup>6</sup> Differs from rounding-off of absolute figure by ₹ (-) 0.01 crore.

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

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(₹ in crore)

Sl. No.	Loanee entity	Year of sanction	Sanction order no.	Amount	Rate of Interest		
No such information available							
Section : 2 Summary of Loans and Advances: Sector wise					(₹ in crore)		
Sector	Balance on April 1, 2024	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2025	Net increase (-) / decrease (+) during the year	Interest Payment in arrears
1	2	3	4	5	6	7	8
Loans for Social Services	820.74	16.77	0.10	0.00	837.41	(-)16.67	0.00
Loans for Economic Services	24,754.76	4,046.11	151.93	0.00	28,648.94	(-)3,894.18	0.00
Loans for Government Servants	(-)48.14	174.21	44.67	0.00	81.40	(-)129.54	0.00
Total	25,527.36	4,237.09	196.70	0.00	29,567.75	(-)4,040.39	0.00

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
<b>(i) Loans for Social Services:-</b>					
<b>Water Supply and Sanitation</b>					
Adityapur Notified Area Committee	0.60	3.77	4.37	2007-08	6.43
Adityapur Nagar Parishad	0.06	0.12	0.18	2007-08	0.00
Basukinath Notified Area Committee	0.23	2.61	2.84	2007-08	2.89
Bokaro Municipality	0.63	5.94	6.57	2007-08	6.65
Bundu Notified Area Committee	0.34	3.07	3.41	2007-08	3.77
Chaibasa Municipality	0.38	3.19	3.57	2007-08	5.09
Chakradharpur Municipality	0.31	4.26	4.57	2007-08	5.09
Chhatatand Notified Area Committee	0.04	0.07	0.11	2007-08	1.93
Chakulia Notified Area Committee	0.23	2.72	2.95	2007-08	3.45
Chas Municipality	1.49	3.76	5.25	2007-08	12.85
Chatra Municipality	1.43	2.59	4.02	2007-08	13.57
Chattarpur Notified Area Committee	0.24	2.41	2.65	2007-08	3.53
Chirkunda Notified Area Committee	0.77	2.50	3.27	2007-08	7.77
Daltanganj Municipality	1.62	6.41	8.03	2007-08	15.06
Deoghar Municipality	1.17	6.24	7.41	2007-08	8.73
Dhanbad Municipality	2.52	9.84	12.36	2007-08	9.37
Dumka Nagar Parishad	1.24	7.22	8.46	2007-08	9.85
Garhwa Municipality	0.51	4.63	5.14	2007-08	4.73
Giridih Municipality	2.07	7.71	9.78	2007-08	6.41
Godda Municipality	0.38	4.41	4.79	2007-08	4.65



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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Godda Nagar Panchayat	0.06	0.12	<b>0.18</b>	2007-08	0.00
Gumla Municipality	0.43	6.33	<b>6.76</b>	2007-08	5.05
Gumla Nagar Panchayat	0.24	0.48	<b>0.72</b>	2007-08	0.00
Hazaribagh Municipality	0.77	8.37	<b>9.14</b>	2007-08	7.81
Hussainabad Notified Area Committee	0.39	4.14	<b>4.53</b>	2007-08	4.73
Hussainabad Municipality	0.00	0.06	<b>0.06</b>	2007-08	0.00
Jamshedpur Notified Area Committee	0.66	7.48	<b>8.14</b>	2007-08	5.45
Jamtara Notified Area Committee	0.40	3.02	<b>3.42</b>	2007-08	4.25
Jashidih Notified Area Committee	0.45	2.99	<b>3.44</b>	2007-08	4.65
Jharia Notified Area Committee	0.38	4.36	<b>4.74</b>	2007-08	4.65
Jhumri Tillaiya Municipality	1.16	5.83	<b>6.99</b>	2007-08	4.19
Jugasalai Municipality	3.72	7.91	<b>11.63</b>	2007-08	4.49
Katras Notified Area Committee	0.87	4.78	<b>5.65</b>	2007-08	4.57
Kharsawan Notified Area Committee	0.21	3.94	<b>4.15</b>	2007-08	3.29
Khunti Notified Area Committee	0.54	4.14	<b>4.68</b>	2007-08	5.29
Koderma Notified Area Committee	0.60	4.05	<b>4.65</b>	2007-08	5.85
Latehar Notified Area Committee	0.61	3.81	<b>4.42</b>	2007-08	6.02
Lohardaga Municipality	0.66	5.28	<b>5.94</b>	2007-08	6.42
Madhupur Municipality	0.36	4.09	<b>4.45</b>	2007-08	4.01
Mango Notified Area Committee	0.95	5.59	<b>6.54</b>	2007-08	8.65

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Medininagar Nagar Parishad	0.51	3.82	4.33	2007-08	5.13
Mihijam Notified Area Committee	1.53	5.71	7.24	2007-08	6.54
Pakur Municipality	0.46	4.16	4.62	2007-08	5.21
Pakur Nagar Panchayat	0.06	0.12	0.18	2007-08	0.00
Phusro Notified Area Committee	0.76	3.35	4.11	2007-08	7.13
R.R.D.A. Ranchi	0.08	4.28	4.36	2007-08	2.25
Rajmahal Notified Area Committee	0.33	3.53	3.86	2007-08	3.77
Ranchi Municipal Corporation	4.65	19.49	24.14	2007-08	28.41
Sahibganj Municipality	0.34	5.47	5.81	2007-08	3.85
Saraikella Municipality	0.24	3.78	4.02	2007-08	3.83
Saraikella Nagar Panchayat	3.54	0.12	3.66	2007-08	0.00
Simdega Notified Area Committee	0.32	3.38	3.70	2007-08	3.69
Sindri Circle Municipality	0.23	3.95	4.18	2007-08	3.47
<b>Total Water Supply and Sanitation</b>	<b>42.77</b>	<b>231.40</b>	<b>274.17</b>		<b>294.47</b>
<b>Housing</b>					
Jharkhand State Housing Board	11.30	36.15	47.45	2015-16	73.87
<b>Total Housing</b>	<b>11.30</b>	<b>36.15</b>	<b>47.45</b>		<b>73.87</b>

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
<b>Urban Development</b>					
Adityapur Municipal Corporation	0.02	0.07	0.09	2021-22	0.43
Adityapur Notified Area Committee	0.56	2.20	2.76	2007-08	11.91
Badki Sarraiya Nagar Panchayat	0.00	0.00	0.00	2024-25	0.03
Barharva Nagar Panchayat	0.00	0.00	0.00	2024-25	0.03
Basukinath Nagar Panchayat	0.00	0.13	0.13	2007-08	0.65
Basukinath Notified Area Committee	0.37	1.26	1.63	2007-08	8.55
Bishrampur Nagar Parishad	0.00	0.00	0.00	2022-23	0.17
Bundu Notified Area Committee	0.27	0.19	0.46	2007-08	6.96
Chaibasa Municipality	0.42	1.58	2.00	2007-08	10.73
Chakradharpur Municipality	0.47	1.50	1.97	2007-08	9.32
Chakulia Notified Area Committee	0.22	0.82	1.04	2007-08	5.65
Chas Municipal Corporation	0.25	0.91	1.16	2007-08	6.54
Chatra Nagar Parishad	0.22	1.62	1.84	2007-08	5.87
Chattarpur Notified Area Committee	0.04	0.19	0.23	2007-08	3.89
Chirkunda Notified Area Committee	0.03	0.77	0.80	2007-08	1.76
Chirkunda Nagar Parishad	0.00	0.00	0.00	2022-23	0.13
Daltanganj Municipality	1.62	1.12	2.74	2007-08	40.50
Deoghar Municipal Corporation	1.16	5.01	6.17	2007-08	26.74
Dhanbad Municipal Corporation	3.35	13.25	16.60	2007-08	81.39
Dhanwar Nagar Panchayat	0.00	0.00	0.00	2024-25	0.03
Dumka Nagar Parishad	0.50	1.52	2.02	2007-08	10.36

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025		Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total	
1	2	3	4	5
Garhwa Municipality	0.88	0.83	1.71	2007-08
Giridih Municipal Corporation	0.32	3.66	3.98	2007-08
Giridih Nagar Parishad	0.13	0.52	0.65	2007-08
Godda Municipality	0.12	0.82	0.94	2007-08
Godda Nagar Panchayat	0.01	0.02	0.03	2007-08
Gumla Municipality	0.15	1.10	1.25	2007-08
Hariharganj Nagar Panchayat	0.00	0.00	0.00	2024-25
Hazaribagh Municipal Corporation	1.24	5.81	7.05	2007-08
Hussainabad Nagar Panchayat	0.03	0.18	0.21	2007-08
Hussainabad Notified Area Committee	0.07	0.63	0.70	2007-08
Jamshedpur Notified Area Committee	0.60	1.32	1.92	2007-08
Jamtara Notified Area Committee	0.06	0.27	0.33	2007-08
Jashidih Notified Area Committee	0.03	0.14	0.17	2007-08
Jharia Notified Area Committee	0.21	0.68	0.89	2007-08
Jhumri Tillaiya Municipality	0.29	1.44	1.73	2007-08
Jugasalai Municipality	0.41	1.72	2.13	2007-08
Kapali Nagar Parishad	0.00	0.00	0.00	2022-23
Katras Notified Area Committee	0.03	0.16	0.19	2007-08
Kharsawan Notified Area Committee	0.07	0.35	0.42	2007-08
Khunti Notified Area Committee	0.06	0.47	0.53	2007-08
Koderma Nagar Panchayat	0.06	0.65	0.71	2007-08
Latehar Notified Area Committee	0.07	1.03	1.10	2007-08
				6
				3.51
				17.46
				0.00
				3.20
				0.00
				5.33
				0.01
				24.27
				0.91
				1.79
				14.66
				1.77
				0.75
				5.25
				6.99
				9.01
				0.17
				0.82
				1.75
				1.82
				2.70
				2.18

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Lohardaga Municipality	0.49	1.76	2.25	2007-08	8.95
Madhupur Municipality	0.51	2.90	3.41	2007-08	9.35
Mahagama Nagar Panchayat	0.00	0.00	0.00	2024-25	0.02
Majhiaaon Nagar Panchayat	0.00	0.00	0.00	2022-23	0.16
Mango Nagar Nigam	0.00	0.03	0.03	2021-22	0.36
Mango Notified Area Committee	0.23	1.24	1.47	2007-08	2.58
Medininagar Municipal Corporation	0.28	1.43	1.71	2007-08	9.66
Medininagar Nagar Parishad	0.15	0.44	0.59	2007-08	0.00
Mihijam Nagar Parishad	0.00	0.00	0.00	2007-08	1.26
Mihijam Notified Area Committee	0.07	0.29	0.36	2007-08	2.15
Pakur Municipality	0.24	1.48	1.72	2007-08	5.89
Phusro Nagar Parishad	0.24	0.47	0.71	2007-08	3.23
Phusro Notified Area Committee	0.05	0.22	0.27	2007-08	1.27
R.R.D.A. Ranchi	0.01	0.25	0.26	2007-08	4.11
Rajmahal Nagar Panchayat	0.02	0.13	0.15	2007-08	1.61
Rajmahal Notified Area Committee	0.05	0.22	0.27	2007-08	1.12
Ramgarh Nagar Parishad	0.06	0.36	0.42	2007-08	1.93
Ranchi Municipal Corporation	3.41	17.97	21.38	2007-08	67.81
Sahibganj Municipality	0.44	2.40	2.84	2007-08	6.72
Saraikella Municipality	0.09	0.66	0.75	2007-08	0.54
Saraikella Nagar Panchayat	0.00	0.02	0.02	2007-08	0.29
Shribanshidharnagar Nagar Panchayat	0.00	0.00	0.00	2022-23	0.17

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Simdega Notified Area Committee	0.12	0.69	<b>0.81</b>	2007-08	3.77
Simdega Nagar Parishad	0.00	0.00	<b>0.00</b>	2022-23	0.14
Sindri Circle Municipality	0.05	0.97	<b>1.02</b>	2007-08	0.68
<b>Total Urban Development</b>	<b>20.85</b>	<b>87.87</b>	<b>108.72</b>		<b>469.76<sup>#</sup></b>
Loans for Natural Calamities	0.00	0.00	<b>0.00</b>		(-)0.68
<b>Total Loans for Natural Calamities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(-)0.68</b>
<b>(ii) Loans for Economic Services:-</b>					
Crop Husbandry	0.00	0.00	<b>0.00</b>		(-)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	9.19	8.34	17.53	2007-08	63.22
<b>Total Co-operatives</b>	<b>9.19</b>	<b>8.34</b>	<b>17.53</b>		<b>63.22</b>
<b>Rural Development</b>					
Bokaro District Council	1.09	2.98	<b>4.07</b>	2013-14	5.31
Chatra District Council	0.20	1.41	<b>1.61</b>	2013-14	0.57
Deoghar District Council	0.28	1.86	<b>2.14</b>	2013-14	1.39
Dhanbad District Council	0.93	2.76	<b>3.69</b>	2013-14	5.71
Dumka District Council	0.86	2.13	<b>2.99</b>	2013-14	4.86

<sup>#</sup>Differs from rounding-off of absolute figure by ₹ (+) 0.01 crore.

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

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

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Garhwa District Council	0.30	0.98	1.28	2013-14	1.24
Giridih District Council	0.83	1.97	2.80	2013-14	2.79
Godda District Council	0.12	1.27	1.39	2013-14	0.68
Gumla District Council	0.17	1.00	1.17	2013-14	0.79
Chaibasa District Council	0.60	2.21	2.81	2013-14	6.38
Hazaribagh District Council	0.40	1.27	1.67	2013-14	1.34
Jamshedpur District Council	0.44	1.81	2.25	2013-14	1.28
Jamtara District Council	0.08	0.20	0.28	2013-14	0.64
Koderma District Council	0.02	1.40	1.42	2013-14	0.10
Latehar District Council	0.43	1.25	1.68	2013-14	1.61
Lohardaga District Council	0.27	0.89	1.16	2013-14	0.61
Pakur District Council	0.20	0.30	0.50	2013-14	1.34
Palamau District Council	0.72	2.18	2.90	2013-14	2.79
Ranchi District Council	0.80	1.91	2.71	2013-14	2.91
Sahibganj District Council	0.23	1.60	1.83	2013-14	0.87
<b>Total Rural Development</b>	<b>8.97</b>	<b>31.38</b>	<b>40.35</b>		<b>43.21</b>
<b>Industries and Minerals</b>					
Jharkhand State					
Bihar Sponge Iron Limited	5.42	5.17	10.59	2012-13	31.24
<b>Total Industry and Mineral</b>	<b>5.42</b>	<b>5.17</b>	<b>10.59</b>		<b>31.24</b>

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - concl'd.

### Section : 3 Summary of repayments in arrears from Loanee entities @\* - concl'd.

(₹ in crore)

Loanee entity	Amount of arrears as on March 31, 2025			Earlier period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
<b>Power</b>					
Jharkhand State Electricity Board	311.17	523.53	834.70	2012-13	7,222.18
Jharkhand Bijli Vitran Nigam Ltd.	704.47	830.98	1,535.45	2017-18	13,169.86
Jharkhand Urja Sancharan Nigam Ltd.	1,280.24	689.17	1,969.41	2017-18	7,562.59
Jharkhand Urja Utpadan Nigam Ltd.	6.00	1.84	7.84	2016-17	0.00
Tenughat Vidyut Nigam Limited	55.69	72.40	128.09	2012-13	432.36
Patratu Thermal Power	15.56	60.50	76.06	2012-13	20.00
<b>Total Power</b>	<b>2,373.13</b>	<b>2,178.42</b>	<b>4,551.55</b>		<b>28,406.99</b>
<b>Village and Small Industries</b>					
<b>Industrial Loans</b>	0.00	0.00	0.00	2022-23	104.33
<b>Total Industrial Loans</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>104.33</b>
<b>(iii) Loans to Government Servants</b>					
State Government Employees <sup>5</sup>	0.00	0.00	0.00		81.40
<b>Total Government Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>81.40</b>
<b>Grand Total</b>	<b>2,471.63</b>	<b>2,578.73</b>	<b>5,050.36</b>		<b>29,567.78<sup>#</sup></b>

<sup>5</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 2025).

<sup>(a)</sup> 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 (lonce-wise) awaited (August 2025).

<sup>##</sup> Differs from rounding-off of absolute figure by ₹ (+) 0.02 crore.



## 8 . STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2023-24 and 2024-25

( ₹ in crore)

	Name of the concern	2024-25			2023-24		
		Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Investment at the end of the year	Dividend/ Interest received during the year	
1		2	3	4	5	6	7
1.	Statutory Corporations	0	0.00	0.00	0	0.00	0.00
2.	Rural Banks <sup>1</sup>	1	46.41	0.00	1	46.41	0.00
3.	Government Companies <sup>1,2</sup>	23	3,936.37	66.93	22	3,807.14	0.00
4.	Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00
5.	Co-operative Banks and Societies <sup>1,3</sup>	22	328.59	0.00	22	289.09	0.00
<b>Total</b>		<b>46</b>	<b>4,311.37</b>	<b>66.93</b>	<b>45</b>	<b>4,142.64</b>	<b>0.00</b>

Source of information - VLC

<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 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 the 31 march 2025 in various sectors are shown below:-

(₹ in crore)

Sector (no. of Guarantees within bracket)	Maximum Amount guaranteed as on 31 March 2025	Outstanding at the beginning of 2024 (01-04- 2024)		Additions during the year 2024-25		Deletions (other than invoked) during the year 2024-25		Invoked during the year 2023-24		Outstanding at the end of 2025 (31-03-2025)		Guarantee commission or fee		Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Receivable	Received	
Economic Sector (Power) (07)	2,535.38	2,535.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,535.38	0.00	0.00	0.00	0.00
Economic Sector (Food) (01)	2,463.00	2,463.00	0.00	0.00	0.00	2,175.00	0.00	0.00	0.00	288.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4,998.38</b>	<b>4,998.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,175.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,823.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### 9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - cont.

(ii) Class 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 2025 in various sectors are shown below:-

(₹ in crore)				
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
1. Jharkhand State Electricity Board (Unbundled w.e.f 2013-14)	W & M (13) 18/2012-64/ Budget dated 07.02.2013	157.15	Government of Jharkhand conveys State Guarantee for opening of 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 was 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.बी-02/17-3072 dated 20.12.2018	450.00	State Guarantee to Jharkhand Bijli Vitaran Nigam Ltd. for re-payment of current liabilities against the short term loan borrowed in subsidised rate.	State Guarantee has been given with the condition that the debt repayment will solely vested with Jharkhand Bijli Vitaran Nigam Ltd.
3. Jharkhand Bijli Vitaran Nigam Ltd.	NA	1103.35	NA	NA
4. Jharkhand Renewable Energy Development Agency (JREDA)	NA	32.55	NA	NA
5. Jharkhand Bijli Vitaran Nigam Ltd.	NA	266.13	NA	NA
6. Jharkhand Bijli Vitaran Nigam Ltd.	NA	160.61	NA	NA
7. Jharkhand Bijli Vitaran Nigam Ltd.	NA	365.59	NA	NA
8. Jharkhand State Food and Civil Supplies Corporation Ltd (JSFCSC).	NA	288.00	NA	NA

Source of information State Govt.

## 9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - concl'd.

### EXPLANATORY NOTE

**Grantee Redemption Fund** : State Government did not set up Gurantee Redemption Fund.

Jharkhand Fiscal Responsibility and Budget Management Act, 2007 provides:

- (i) Managing guarantees and other contingent liabilities prudently, with particular reference to level of risk of such liabilities;
- (ii) Should include an assessment of sustainability relating to the policies of the State Government for the current financial year relating to expenditure, borrowings and other liabilities, lending and investments and description of other activities, such as guarantees and activities of Public Sector Undertakings which have potential budgetary implications.
- (iii) The statement indicating institution-wise State Government guarantees given, default by these organizations in discharging debt servicing liabilities and contingent liability created in the State Government account on account of default of these organization shall be placed in the Legislature.

**Note** : The apportionment of balances of the composite State of Bihar as on 14.11.2000 has not been done so far. The information in regard to guarantees given by Government after re-organisation of the State was also not furnished by the State Government (August 2025).

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

**(i) Grants-in-aid paid in cash**

Name/Category of the Grantee	Total Funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
	2024-25		2023-24	2024-25		2023-24
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total of State Fund expenditure and Central assistance (including CSS/CS)
<b>1</b>	<b>2</b>		<b>3</b>	<b>4</b>		<b>5</b>
<b>1 Panchayati Raj Institutions</b>	<b>4,368.50</b>	<b>653.50</b>	<b>5,022.00</b>	<b>4,148.83</b>	<b>0.00</b>	<b>4,148.83</b>
(i) Zila Parishads	4,368.50	653.50	5,022.00	4,148.83	0.00	4,148.83
(ii) Panchayat Samitis	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
(iv) Others	0.00	0.00	0.00	0.00	0.00	0.00
<b>2 Urban Local Bodies</b>	<b>449.06</b>	<b>1.44</b>	<b>450.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
(i) Municipal Corporations	33.22	0.00	33.22	0.00	0.00	0.00
(ii) Municipalities/Municipal Councils	415.84	1.44	417.28	0.00	0.00	0.00
(iii) Others	0.00	0.00	0.00	0.00	0.00	0.00
<b>3 Public Sector Undertakings</b>	<b>2,302.74</b>	<b>971.87</b>	<b>3,274.61</b>	<b>1,297.71</b>	<b>944.22</b>	<b>2,241.93</b>
(I) Government Companies	1,911.62	946.30	2,857.92	1,041.27	930.00	1,971.27
(ii) Statutory Corporations	391.12	25.57	416.69	256.44	14.22	270.66
						195.54 <sup>1</sup>

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

## (i) Grants-in-aid paid in cash

Name/Category of the Grantee	Total Funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No. 2				(₹ in crore)
	2024-25		2023-24	2024-25			2023-24	
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	State Fund expenditure and Central assistance (including CSS/CS)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	Total of State Fund expenditure and Central assistance (including CSS/CS)
<b>1</b>	<b>2</b>		<b>3</b>	<b>4</b>			<b>5</b>	
<b>4 Autonomous Bodies</b>	<b>6,110.48</b>	<b>2,780.35</b>	<b>8,890.83</b>	<b>9,726.70</b>	<b>875.31</b>	<b>762.29</b>	<b>1,637.60</b>	<b>2,527.58</b>
(i) Universities	2,378.55	32.06	2,410.61	2,423.63	19.70	-	19.70	20.73
(ii) Development Authorities	3,198.06	2,690.90	5,888.96	7,154.86	855.61	762.29	1,617.90	2,406.85 <sup>1</sup>
(iii) Co-operative Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Others	533.87	57.39	591.26	148.21	0.00	0.00	0.00	100.00
<b>5 Non-Government Organisation</b>								
<b>6 Others (not covered by items 1 to 5 above)</b>	<b>6,031.69</b>	<b>1,541.50</b>	<b>7,573.19<sup>2</sup></b>	<b>14,224.64</b>	<b>1,532.04</b>	<b>72.61</b>	<b>1,604.65</b>	<b>3,377.04</b>
<b>Total</b>	<b>19,262.47</b>	<b>5,948.66</b>	<b>25,211.13</b>	<b>30,038.20</b>	<b>7,853.89</b>	<b>1,779.12</b>	<b>9,633.01</b>	<b>8,549.30</b>

<sup>1</sup> Due to correction in "3(ii). Statutory corporation" and "4(ii). Development Authority" category and scheme, figures for the financial year 2023-24 under these categories is changed.

<sup>2</sup> It includes ₹4,491.36 crore given to "Director, Jharkhand Education Project Council", ₹84.68 crore to "Principal, Kasturba Ghandhi Balika Vidyalaya, Hazaribagh", ₹5.50 crore to "Principal, Samik School, Tilaiya", ₹16.46 crore to "Principal, Netarhat Residential School, Netarhat", ₹330.65 crore to "Various recipients like Principals, Sanskrit/ Multipurpose and Minority non-government Schools, Madarsa etc.", ₹375.89 crore to "Director, Rashtriya Uchchatar Shiksha Abhiyan (RUSA)", ₹21.27 crore to "Various recipients like Sports Authority of Jharkhand, Siddho-Kanho Yuva Sports Club, Sports Unions/Sports Associations, JSSPS etc., ₹1.72 crore to "Various Local Urban Bodies", ₹1,014.66 crore to "JBVNL", ₹1,231.00 crore to "Jharkhand State Water Sanitation Mission".

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

(ii) Grants-in-aid given in kind

Name/Category of the Grantee	Total Funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No. 2			(₹ in crore)
	2024-25		2023-24	2024-25		2023-24	
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	Total of State Fund expenditure and Central assistance (including CSS/CS)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total of State Fund expenditure and Central assistance (including CSS/CS)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>1 Panchayati Raj Institutions</b>							
(i) Zila Parishads							
(ii) Panchayat Samitis							
(iii) Gram Panchayats							
(iv) Others							
<b>2 Urban Local Bodies</b>							
(i) Municipal Corporations							
(ii) Municipalities/Municipal Councils							
(iii) Others							
<b>3 Public Sector Undertakings</b>							
(I) Government Companies							
(ii) Statutory Corporations							
<b>4 Autonomous Bodies</b>							
(i) Universities							
(ii) Development Authorities							
(iii) Co-operative Institutions							
(iv) Others							
<b>5 Non-Government Organisation</b>							
<b>6 Others</b>							
<b>Total</b>							

The information has not been received from the State Government.

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	(₹ in crore)			
	2024-25		2023-24	
	Charged	Voted	Charged	Voted
Expenditure Heads (Revenue Account)	6,695.65	79,869.38	7,586.31	69,090.11
Expenditure Heads (Capital Account)	0.00	18,409.97	0.00	20,569.69
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund <sup>1</sup>	7,679.63	4,237.09	6,384.01	4,290.85
<b>Total</b>	<b>14,375.28</b>	<b>1,02,516.44</b>	<b>13,970.32</b>	<b>93,950.65</b>
				<b>1,07,920.97</b>

The figures have been arrived as follows: -

<b>E Public Debt</b>					
Internal Debt of the State Government	7,294.21	0.00	7,294.21	0.00	6,042.06
Loans and Advances from the Central Government	385.42	0.00	385.42	0.00	341.95
<b>F Loans and Advances <sup>2</sup></b>					
Loans for General Services	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	16.77	16.77	27.12	27.12
Loans for Economic Services	0.00	4,046.11	4,046.11	4,231.17	4,231.17
Loans to Government Servants, etc.	0.00	174.21	174.21	32.56	32.56
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00

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

<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 - conold.

(₹ in crore)						
Particulars	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
<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

(i) The percentage of charged expenditure and voted expenditure to the total expenditure during 2023-24 and 2024-25 was as under: -

Year	Percentage of total expenditure	
	Charged	Voted
2023-24	12.94	87.06
2024-25	12.30	87.70

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

(Figure in <b>bold</b> represents unapportioned amount)					(₹ in crore)
Heads	On 1 April 2024	Amount Allocated to Jharkhand	During the Year 2024-25	On 31 March 2025	
<b>Capital and other expenditure</b>					
<b>Capital Expenditure</b>					
Other Fiscal Services	280.52		0.41	280.93	
	<b>0.00</b>	---		<b>0.00</b>	
Police	4,842.22		357.32	5,199.54	
	<b>0.00</b>	---		<b>0.00</b>	
Public Works	3,667.35		323.11	3,990.46	
	<b>155.00</b>	---		<b>155.00</b>	
Other Administrative Services	140.90		89.78	230.68	
	<b>0.00</b>	---		<b>0.00</b>	
Education, Sports, Art and Culture	4,828.15		601.41	5,429.56	
	<b>210.66</b>	---		<b>210.66</b>	
Health and Family Welfare	5,637.13		439.71	6,076.84	
	<b>160.45</b>	---		<b>160.45</b>	
Water Supply, Sanitation, Housing and Urban Development	14,596.06		2,647.93	17,243.99	
	<b>1,283.85</b>	---		<b>1,283.85</b>	
Information and Publicity	48.11		17.15	65.26	
	<b>0.00</b>	---		<b>0.00</b>	

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

(Figure in <b>bold</b> represents unapportioned amount)					(₹ in crore)
<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>	<b>On 31 March 2025</b>	
<b>Capital and other expenditure</b>					
<b>Capital Expenditure</b>					
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes Backward Classes and Minorities	4,988.40	---	628.14	5,616.54	
	<b>119.98</b>	---		<b>119.98</b>	
Social Security and Welfare	787.42		109.88	897.30	
	<b>0.87</b>	---		<b>0.87</b>	
Other Social Services	269.70		84.73	354.43	
	<b>4.75</b>	---		<b>4.75</b>	
Agriculture and Allied Activities	4,080.09		608.09	4,688.18	
	<b>258.89</b>	---		<b>258.89</b>	
Rural Development	27,773.70		5,418.63	33,192.33	
	<b>1,126.26</b>	---		<b>1,126.26</b>	
Irrigation and Flood Control	17,126.92		1,758.86	18,885.78	
	<b>6,846.92</b>	---		<b>6,846.92</b>	
Energy	2,676.49		50.00	2,726.49	
	<b>193.04</b>	---		<b>193.04</b>	

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

(Figure in <b>bold</b> represents unapportioned amount)				
<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>	<b>On 31 March 2025</b>
<b>Capital and other expenditure</b>				
<b>Capital Expenditure</b>				
Industry and Minerals	1,223.56		4.39	1,227.95
	<b>166.61</b>	---		<b>166.61</b>
Transport	46,213.02		5,211.30	51,424.32
	<b>1,312.35</b>	---		<b>1,312.35</b>
General Economic Services	825.20		59.13	884.33
	<b>95.60</b>	---		<b>95.60</b>
On account of rounding off	(-)0.01		0.00	(-)0.01
<b>Total - Capital Expenditure</b>	<b>1,40,004.93</b>		<b>18,409.97</b>	<b>1,58,414.90</b>
	<b>11,935.23</b>	---		<b>11,935.23</b>
<b>Loans and Advances</b>				
Education Sports, Art and Culture	0.00		0.00	0.00
	<b>4.44</b>	---		<b>4.44</b>
Water Supply, Sanitation, Housing and Urban Development	821.42		16.67	838.09
	<b>389.87</b>	---		<b>389.87</b>
Social Welfare and Nutrition	(-)0.68		0.00	(-)0.68 <sup>1</sup>
	<b>16.65</b>	---		<b>16.65</b>

<sup>1</sup> Minus balance due to non-allocation of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2025)

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

(Figure in <b>bold</b> represents unapportioned amount)				
<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>	<b>On 31 March 2025</b>
<b>Capital and other expenditure</b>				
<b>Capital Expenditure</b>				
Agriculture and Allied Activities	63.15		0.00	63.15
	<b>604.22</b>	---		<b>604.22</b>
Rural Development	40.52		2.68	43.20
	<b>38.71</b>	---		<b>38.71</b>
Irrigation and Flood Control	0.00		0.00	0.00
	<b>53.36</b>	---		<b>53.36</b>
Energy	24,515.49		3,891.50	28,406.99
	<b>4,731.93</b>	---		<b>4,731.93</b>
Industries and Minerals	135.59		0.00	135.59
	<b>560.53</b>	---		<b>560.53</b>
Other General Economic Services	0.00		0.00	0.00
	<b>32.97</b>	---		<b>32.97</b>
Transport	0.00		0.00	0.00
	<b>80.78</b>	---		<b>80.78</b>
Loans to Government Servants	(-)48.13		129.54	81.41
	<b>69.90</b>	---		<b>69.90</b>
<b>Total - Loans and Advances</b>	25,527.36		4,040.39	29,567.75
	<b>6,583.36</b>	---		<b>6,583.36</b>

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

(Figure in <b>bold</b> represents unapportioned amount)				
Heads	On 1 April 2024	Amount Allocated to Jharkhand	During the Year 2024-25	On 31 March 2025 (₹ in crore)
<b>Capital and other expenditure</b>				
<b>Capital Expenditure</b>				
Transfer to Contingency Fund	0.00		0.00	0.00
	<b>0.00</b>	---		<b>0.00</b>
Inter-state Settlement			0.00	
	<b>9.18</b>	---		<b>9.18</b>
<b>Total - Capital and other expenditure</b>	1,65,532.29		22,450.36	1,87,982.65
	<b>18,527.77</b>	---		<b>18,527.77</b>
<b>Deduct</b>				
(i) Contribution from Contingency Fund	0.00		0.00	0.00
	<b>0.00</b>	---		<b>0.00</b>
(ii) Contribution from Miscellaneous Capital Receipt on account of retirement/ Disinvestment.	25.09		0.00	25.09
	<b>0.00</b>	---		<b>0.00</b>
(iii) Contribution from Development Funds, Reserve fund etc.	0.00		0.00	0.00
	<b>0.00</b>	---		<b>0.00</b>
<b>Net - Capital and other expenditure</b>	1,65,507.20		22,450.36	1,87,957.56 <sup>(x)</sup>
	<b>18,527.77</b>	---		<b>18,527.77</b>

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

(Figure in <b>bold</b> represents unapportioned amount)				
	<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>
				<b>On 31 March 2025</b>
				<b>(₹ in crore)</b>
	<b>Capital and other expenditure</b>			
	<b>Capital Expenditure</b>			
	<b>Principal Sources of Funds-</b>			
<b>A</b>	<b>Capital Receipt (excluding Disinvestments)</b>		0.00	0.00
<b>B</b>	<b>Debt</b>			
	Internal Debt of the State Government	70,658.82		(-)1,063.50
		<b>0.00</b>	---	<b>0.00</b>
	Loans and Advances from the Central Government	13,030.17 <sup>2</sup>		2,544.49
		<b>0.00</b>	---	<b>0.00</b>
	Small Savings, Provident Funds, etc.	1,557.43		680.77
		<b>7,549.57</b>	---	<b>7,549.57</b>
	<b>Total (B)- Debt</b>	85,246.42		2,161.76
		<b>7,549.57</b>	---	<b>7,549.57</b>

<sup>2</sup> Opening balance has been decreased by ₹3,118.51 crore (₹1,203.83 crore principal amount recoverable in year 2023-24 and ₹1,914.68 crore principal amount recoverable in year 2024-25) by making proforma correction vide Ministry of Finance, Department of Expenditure, Public Finance-State Division letter No. F.No. 40 (1)/PF-S/2021-22 dated 22-04-2025.

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

(Figure in <b>bold</b> represents unapportioned amount)				
<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>	<b>On 31 March 2025</b>
<b>(₹ in crore)</b>				
<b>Capital and other expenditure</b>				
<b>Capital Expenditure</b>				
<b>C Other Receipts</b>				
Contingency fund	500.00	---	0.00	500.00
	<b>0.00</b>	---		<b>0.00</b>
Reserve Funds	10,666.60		4,058.77	14,725.37
	<b>342.26</b>	---		<b>342.26</b>
Net Balances under Deposits	30,847.91		712.36	31,560.27
	<b>1,963.26</b>	---		<b>1,963.26</b>
Civil Advances	0.00		(-)4.22	(-)4.22
	<b>(-)94.67</b>	---		<b>(-)94.67</b>
Suspense less Cash Balance Investment Account	343.77		(-)34.52	309.25
	<b>(-)807.79</b>	---		<b>(-)807.79</b>
Remittances	48.09		176.29	224.38
	<b>(-)1,504.06</b>	---		<b>(-)1,504.06</b>
<b>Total (C)- Other Receipt</b>	42,406.37		4,908.68	47,315.05
	<b>(-)101.00</b>	---		<b>(-)101.00</b>
<b>Total Debt and Other Receipts</b>	1,27,652.79		7,070.44	1,34,723.23
	<b>7,448.57</b>	---		<b>7,448.57</b>



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

(Figure in <b>bold</b> represents unapportioned amount)				
<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>	<b>On 31 March 2025</b>
<b>(₹ in crore)</b>				
<b>Capital and other expenditure</b>				
<b>Capital Expenditure</b>				
<b>Deduct-</b>				
i) Cash balance	(-)86.66		33.58	(-)53.08
ii) Investments	---	---		---
(a) Investments (Cash Balance Investment Account)	8,114.26		(-)8,114.26	0.00 <sup>3</sup>
(b) Investment from SDRF	<b>4.66</b> 400.00	---	0.00	<b>4.66</b> 400.00
(c) Investment from Sinking Funds	---	---		---
	1,570.87		592.00	2,162.87
(d) Investment from General and Other Reserve Funds	---			---
	700.08	---	32.33	732.41
<b>Net Principal Sources of Fund</b>	<b>1,16,954.24</b>		<b>14,526.79</b>	<b>1,31,481.03<sup>(9)</sup></b>
	<b>7,443.91</b>	---		<b>7,443.91</b>

<sup>3</sup> Please see details in Statement no 21 at page 434

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

(Figure in <b>bold</b> represents unapportioned amount)				
<b>Heads</b>	<b>On 1 April 2024</b>	<b>Amount Allocated to Jharkhand</b>	<b>During the Year 2024-25</b>	<b>On 31 March 2025</b>
<b>(₹ in crore)</b>				
<b>Capital and other expenditure</b>				
<b>Capital Expenditure</b>				
Revenue Surplus/ Revenue Deficit			7,923.57	
Inter-State Settlement			0.00	
Net of Miscellaneous Government Account			0.00	
	<b>Net provision of Funds</b>		<b>22,450.36</b>	
Progressive Net Capital and Other Expenditure (x)			1,87,957.56	
Progressive Principal sources of Funds (y)			1,31,481.03	
	<b>Difference</b>		<b>56,476.53</b>	

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

	(₹ in crore)
<b>The difference of ₹ 56,476.53 crore is explained below:</b>	
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2024	52,353.78
2. Revenue Surplus (2024-25)	7,923.57
3. Appropriation to Contingency Fund	(-)500.00
4. Public Debt apportioned from Composite Bihar	(-)5,961.94
5. Cash balance apportioned from Composite Bihar	(-)28.72
6. Inter-State Settlement balance apportioned from Composite Bihar during 2008-09	(-)145.87
7. Inter-State Settlement balance apportioned from Composite Bihar during 2010-11	1.40
8. Inter-State Settlement balance apportioned from Composite Bihar during 2011-12	(-)75.41
9. Write off of Central CSS and CPS loans on the recommendation of 13 <sup>th</sup> Finance Commission	20.61
10. Inter-State Settlement related to payment of pension liabilities to Bihar during 2012-13	(-)100.00
11. Inter-State Settlement related to payment of pension liabilities to Bihar during 2013-14	(-)50.00
12. Drop of balances of outstanding Treasury Suspense	(-)9.49
13. Drop of outstanding balances under 8782- 102 Public Works Remittances due to adjustment of Odisha Share of Subernarekha Projects and misclassification 103 Forest Remittances.	(-)469.91
14. Investment from State Disaster Response Fund	400.00
15. Balance dropped due to performa correction of Back to Back Loans provided to State in lieu of GST compensation	3,118.51
<b>Total</b>	<b>56,476.53</b>

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

(₹ in crore)

A. The following is a summary of the balances as on 31 March 2025:-

Debit Balance 1	Sector of the General Account 2	Name of Account 3	Credit Balance 4
		<b>Consolidated Fund-</b>	
1,01,913.31	A to D, G, H and Part of L	Government Account <sup>1</sup>	
	E	Public Debt	85,169.98
29,567.75	F	Loans and Advances	
		<b>Contingency Fund</b>	500.00
		<b>Public Account-</b>	
	I	Small Savings, Provident Funds, etc.	
		(b) State Provident Funds	3,995.03
		(c) Other Accounts	(- )1,756.82
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	11,080.10
		(b) Reserve Funds not bearing interest	3,645.28
		Gross balance	
		Investment	
4,00.00		(a) SDRF	
2,162.87		(b) Sinking Fund	
732.41		(c) Pension Redemption Fund	

<sup>1</sup> To understand how the figure under "Government Account" has been arrived at, please see 'B' at page 64

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

*(₹ in crore)*

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
	K	Deposits and Advances-	
		(a) Deposits bearing interest	23.87
		(b) Deposits not bearing interest	31,536.41
4.22		(c) Advances	
	L	Suspense and Miscellaneous-	
0.00		Investment	
		Other Items (net)	309.25
	M	Remittances	224.38
	N	Cash balance (closing) <sup>2</sup>	53.08
<b>1,34,780.56</b>		<b>Total</b>	<b>1,34,780.56</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)
94,545.42	A - Amount at the debit of Government Account on 1 April 2024	
	B-(i) Receipt Heads-(Revenue Account)	94,488.61
	(ii) Receipt Heads-(Capital Account)	0.00
86,565.04	C-Expenditure Heads-(Revenue Account)	
18,409.97	D-Expenditure Heads-(Capital Account)	
0.00	F-Inter-State Settlement	
	<b>Adjustment due to Proforma Correction of Back to back Loan</b>	3,118.51
0.00	G- Transfer to Contingency Fund	
	H-Amount at the debit of Government Account on 31 March 2025	1,01,913.31
<b>1,99,520.43</b>	<b>Total</b>	<b>1,99,520.43</b>

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

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- (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.

**Prior Period Adjustment in compliance with IGAS-4**  
(Annexure to be attached with Statement 13-Summary of Balances)

(₹ in crore)

Sr. No.	Type of Correction	Head of Accounts (Major, Minor Head wise details of both the affected heads of accounts involved are to be shown)	Carry forward 'Opening Balance as on 01.04.2024'	Year of Prior Period Adjustment	Amount of Correction	Reason of Correction	Opening Balance as on 01.04.2024 after correction	Remarks if any
1	Proforma Correction (Article 7.13 of Account Code for Accountant General)	6004-09-101	14,962.64	2023-24	3,118.51	Repayment of back to back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India.	11,844.13	Since, B2B loan was not repayable by the State Government to the Central Government, its impact has been reflected in the calculation of Government Accounts as on 31 <sup>st</sup> March 2025 in Statement 13



## Notes to Finance Accounts for the year 2024-25

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

#### **(i) Reporting Entity:**

These accounts present the transactions of the Government of Jharkhand. The accounts of receipts and disbursement of the Government of Jharkhand have been compiled based on the initial accounts rendered by 35 Treasuries (including one SNA SPARSH Treasury from March 2024), 292 Public Works Divisions (124 Irrigation Divisions, 53 Rural Works Development Divisions, 45 Drinking Water and Sanitation Divisions, 37 Road Construction Divisions, 26 Building Construction Divisions, 02 Electrical Divisions and 05 Health & Engineering Cells w.e.f. September 2024), 113 Forest Divisions and advices of Reserve Bank of India (RBI). No accounts have been excluded at the end of the year.

#### **(ii) Reporting Period:**

The reporting period of these accounts is 1 April 2024 to 31 March 2025.

#### **(iii) Reporting Currency:**

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

#### **(iv) Form of Accounts:**

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

#### **(v) Basis of Budget and Financial Reporting:**

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

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

A separate budget comparison statement is presented as Appropriation Accounts, which represents actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

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

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

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

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

establishment and administrative expenses, are classified as Revenue Expenditure. Capital and Revenue Expenditure are shown separately in the Accounts.

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

**Grants-in-aid:** In compliance with Indian Government Accounting Standard (IGAS) 2 - Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as Revenue Expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as Revenue Receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as made available by the State Government.

**Loan and Advances:** In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in the Statements, as on 31 March 2025, is as provided by the State Government.

**Prior Period Adjustments:** In compliance with IGAS 4 - Prior Period Adjustments, the State Government carries out adjustments as per the existing procedure and discloses such information, which pertain to prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

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

**(vi) Rounding off:**

The statements present figures that are rounded off to ‘₹ in lakh’ and ‘₹ in crore’ as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures.

**(vii) Cash Balance:**

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

**(viii) Disclosure of Contingent & Committed liabilities:**

In compliance with the Indian Government Accounting Standards (IGAS 1), Guarantees given by the Governments, the Sector and/or class-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts, as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts. The information has not been provided by the State Government to the office of the PAG (A&E).

**(ix) Pass-through transactions:**

Pass-through transactions in the nature of receipts, collected by the State but required to be transferred to other entities, are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis; transfer of two *per cent* of royalty to the National Mineral Exploration Trust; Labour Cess collected and kept in Government Account and transferred to the Building and Other Construction Workers’ Welfare Board; transfer of Central share received by the State against Centrally Sponsored Schemes and Central Sector Schemes to Single Nodal Agency; transfer of NPS contributions from the designated major head in Public Account to designated fund manager *etc.*

## **2. Compliance with the Accounting Framework:**

### **(i) Non-freezing of accounts by treasuries after closing monthly accounts:**

As per the existing practice, accounts once closed by the State and rendered to the Office of the PAG (A&E), should not be opened for any changes, as this would misrepresent the monthly account. Office of the PAG (A&E) has access to download the treasury wise dump data file from the KUBER (IFMS) interface of State Government for each monthly account. Once the dump file is generated by PAG (A&E) Office, the monthly accounts of the concerned treasury stands automatically frozen, and no further changes can be made without consulting the PAG (A&E) Office.

### **(ii) Operation of unauthorised heads:**

During the year 2024-25, the State Government made budget estimate of a sum of ₹0.02 crore under one (01) unauthorised Minor Head of receipt head '0403-00-101-Services and Service Tax'. The matter was brought to the notice of the State Government for rectification.

### **(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Jharkhand opened 15 new Sub Heads under the Revenue Section in the budget, without seeking the advice or informing the Office of the PAG (A&E). The State Government provided budget provisions under these heads and incurred expenditure of ₹ 200.09 crore under the Revenue Section in these heads during 2024-25.

### **(iv) Discrepancy in depiction of budget provisions and wrong classification:**

The Budget Document of the State Government for the Financial Year 2024-25 depicted expenditure budget of revenue nature (*i.e.* Repairing of Motor Vehicle, Purchase of Fuel, GIA, Scholarship/Stipend and Maintenance & Repair, *etc.*) under Capital Major heads and expenditure was made accordingly. These include Capital heads relating to "Water Supply and Sanitation", "Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities", "Other Rural Development Programmes" and "Medium Irrigation".

The PAG (A&E) had taken up the matter with the State Government for necessary corrections in the budget documents. The response of the State Government is still awaited. Misclassification between Revenue and Capital Expenditure is depicted in paragraph 3 (ii).

### **3. Consolidated Fund:**

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

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹13,979.93 crore compared to ₹12,347.72 crore in 2023-24, registering an increase of ₹1,632.21 crore (13.22 *per cent*). In addition, the State received ₹12,429.36 crore as its share of net proceeds assigned to States under Central Goods and Services Tax. The total receipts under GST were ₹26,409.29 crore. The State received non-debt compensation of ₹36.43 crore as Revenue Receipt on account of loss of revenue arising out of implementation of GST during 2024-25.

The State Government did not receive any compensation as back-to-back loan during 2024-25 from the Central Government in lieu of GST compensation.

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

#### **(ii) Misclassification between Revenue and Capital Expenditure:**

During the financial year 2024-25, the State Government had booked Grants-in-aid of Revenue nature amounting to ₹2,879.71 crore under Capital Expenditure. Out of this expenditure, ₹2,803.31 crore had been booked for creation of assets, ₹22.68 crore for Cash Relief, ₹51.20 crore as GIA (Non-Salary), ₹ two crore as Scholarship & Stipend and ₹0.52 crore on Motor Vehicle Fuel and Repair.

Similarly, an amount of ₹ 42.45 crore for ‘Purchase of New Motor Vehicle’, was incorrectly booked under Revenue Section instead of Capital Section.

*This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.*

#### **(iii) Reconciliation between CCOs and Principal Accountant General (A&E) of Receipts and Expenditure and Loans & Advances given by the State:**

All Controlling Officers are required (as per Rule 475 (viii) of Jharkhand Financial Rules) to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Jharkhand. During the year 2024-25, 100 *per cent* reconciliation was done in respect of Revenue Receipts amounting to ₹94,488.61 crores, Revenue Expenditure amounting to ₹86,565.04 crore and Capital Expenditure amounting to ₹18,409.97 crore. Similarly 100 *per cent* of Loans and Advances given by the State Government amounting to ₹4,237.10 crore were also reconciled.

During the year 2023-24, receipts amounting to ₹87,928.50 crore (100 *per cent* of total receipts) and expenditure amounting to ₹76,676.42 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

**(iv) Booking under Minor Head 800-Other Expenditure and 800-Other Receipt:**

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 2024-25, ₹683.99 crore under 02 Major Heads of accounts, constituting 0.65 *per cent* of the total Revenue & Capital Expenditure<sup>1</sup> (₹1,04,975.01 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹32.89 crore under 02 Major Heads of accounts, constituting 0.03 *per cent* of the total Revenue and Capital expenditure (₹97,246.11 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹1,065.06 crore under 44 Major Heads of Account, constituting 1.03 *per cent* of the total Receipts (₹1,03,845.92 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹1,936.26 crore under 40 Major Heads of Account, constituting 2.20 *per cent* of the total Revenue Receipts (₹87,928.50 crore) was classified under 800-Other Receipts in the accounts.

*This has reference to Statements 14, 15 and 16 of the Finance Account*

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

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2024-25, an amount of ₹553.04 crore was transferred to the PD Accounts from the Consolidated Fund of the State. This includes ₹16.70 crore transferred in March 2025. No amount was transferred on the last working day of March 2025.

As per Rule 330 of Jharkhand Treasury Code, 2016, and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from the Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred after the stipulated period of closure.

In terms of Rule 343 of the JTC 2016, 03 Administrators of Personal Deposit Account (out of 24) had reconciled and verified their balances with the treasury figures (in the treasury) and 03 annual verification certificates were furnished by them to the Treasury officer. The office of the Principal Accountant General (A&E) received 03 such certificates from the Treasury Officers. Twenty one (21) Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

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<sup>1</sup> Does not include Loans and Advances & Repayment of Public Debt



Details of the PD accounts as on 31 March 2025, are given below:

(₹ in crore)

Opening Balance as on April 2024		Addition during the year –2024-25		Withdrawal during the year -2024-25		Closing Balance as on 31 March 2025	
Number of Administrators/Accounts	Amount	Number of Administrators/Accounts	Amount	Number of Administrators/Accounts	Amount	Number of Administrators/Accounts	Amount
24	3,209.70	Nil	553.04	Nil	612.98	24	3,149.76

During the year, neither was any PD Account closed nor any fund adjusted in the Consolidated Fund of the State. As per Rule 334 of the Jharkhand Treasury Code, the administrators of Personal Deposit Accounts shall review all such Accounts at the end of each financial year. Money lying unspent after two consecutive years should not be spent any further and balance should be transferred as reduction of expenditure to the concerned service head from which the money was withdrawn. During the year 2024-25, two (02) Personal Deposit Accounts remained inoperative for more than two consecutive financial years. However, the amount of ₹31.91 crore lying unspent in these PD Accounts was not transferred back to the Consolidated Fund of the State.

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

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

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

Out of 151 AC bills amounting to ₹55.99 crore drawn during the year 2024-25, 38 AC bills amounting to ₹15.81 crore (28.24 per cent) were drawn in March 2025. DCC Bills in respect of a total of 17,877 AC bills amounting to ₹4,531 crore, due for adjustment as on 31 March 2025, were not received. Details of unadjusted AC bills due for adjustments are given below:



Year	Number of unadjusted AC Bills	Amount (₹ in crore)
Up to 2023-24	17,875	4,530.88
2024-25*	2	0.12
<b>Total</b>	<b>17,877</b>	<b>4,531.00</b>
<b>2024-25</b>	<b>One AC bill submitted before due date of submission</b>	<b>4.81</b>

\* AC bills drawn upto September 2024 are taken into account.

Drawal of AC Bills reduced in 2024-25 over the period 2023-24.

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

In terms of Rules 261 & 262 of JTC, 2016, and Rule 343 of the Jharkhand Financial Rules, Utilisation Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

There were 47,367 UCs amounting to ₹1,33,161.50 crore outstanding up to 31 March 2024. Out of these, 86 UCs amounting to ₹1,899.29 crores were cleared during the year 2024-25. The position of outstanding UCs as on 31 March 2025, is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2023-24	47,281	1,31,262.21
2024-25	5,574	29,303.59
<b>Total</b>	<b>52,855</b>	<b>1,60,565.80*</b>
<b>2024-25</b>	No UC submitted before due date of submission	Nil

\* This includes an amount of ₹10,532.14 crore transferred to SNA through GIA bills during 2023-24 for which detailed vouchers and supporting documents of actual expenditure were not received in the office of the PAG (A&E).

*This has reference to Statement 10 and Appendix III of the Finance Accounts.*

**(viii) 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 2024-25, are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	79.27	Interest calculated as per the rate of interest (7.1 per cent) payable to General Provident Fund.	5.31	0.00	5.31
State Compensatory Afforestation Deposit	5,209.31	Interest calculated as per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35 per cent for 2024-25.	174.51	174.51	0.00
SDRF & SDMF	2,786.36 (SDRF 2634.96, SDMF 151.40)	Interest calculated at the rate applicable to overdrafts under the RBI Overdraft Regulation Guidelines (average rate of 8.46 per cent).	262.75	0.00	262.75
<b>Total</b>			<b>442.57</b>	<b>174.51</b>	<b>268.06</b>

Non-payment / short payment of the interest amounting to ₹ 268.06 crore has led to understatement of Revenue Expenditure by ₹ 268.06 crore.

*This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.*

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

The Government of Jharkhand had not framed any rules/policies for regulating State Government Guarantees on loans by PSUs *etc.*, till 31 March 2025. As such, no guarantee commission was charged and collected from the PSUs/Bodies to whom guarantees were given. During the year 2024-25, there was no addition on account of guarantees. The outstanding guarantees given by the State was ₹2,823.38 crore as on 31 March 2025.

*The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.*

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

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Jharkhand incurred ₹1,663.74 crore against the budget allocation of ₹ 3,427.90 crore under Major Heads 2401, 2402 and 2406. During the previous year 2023-24, the State Government incurred ₹1,682.10 crore against the budget allocation of ₹2,466.90 crore under Major Heads 2401, 2402 and 2406.

*This has reference to Statements 15 of the Finance Accounts.*

**(xi) Expenditure relating to unforeseen/extraordinary events / disaster:**

During the year 2024-25, the Government of Jharkhand incurred Revenue Expenditure of ₹52.88 crore (₹41.52 crore in previous year) on relief measures relating to unforeseen / extraordinary events under Major Head 2245.

The Government received ₹1,027.20 crore from the Central Government for this purpose, being grants in aid/central assistance, *etc.*, which have been accounted for under Major Head 8121-122-SDRF.

*This has reference to Statements 2, 4, 15 and 21 of the Finance Accounts.*

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

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Jharkhand had made excess repayment of ₹5.73 crore (Principal: ₹2.50 crore, Interest: ₹3.23 crore) till 2012-13 and no further excess repayment was made till 31 March 2025, of which Ministry of Finance has so far adjusted ₹3.51 crore (Principal: ₹ 2.25 crore and Interest: ₹ 1.27 crore)..

*This has reference to Statement 17 of the Finance Accounts.*

**(xiii) Loans given by the State Government:**

In respect of old loans amounting to ₹5,050.36 crore involving nine departments (147 Loanee entities) as on 31 March 2025, recoveries of principal and interest have not been effected during the past several years, except during 2021-22, which includes loans pending since 2007-08.

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

*This has reference to Statements 7 & 18 of the Finance Accounts.*

**(xiv) Committed Liabilities:**

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

**(xv) Expenditure on Centrally Sponsored Schemes (CSSs):**

During the year, the total expenditure booked under Centrally Sponsored Schemes as on 31 March 2025, is ₹14,884.46 crore (Revenue Expenditure ₹12,003.28 crore and Capital Expenditure ₹2881.18 crore). Expenditure out of Central Share is (₹7,769.36 crore) and State share is (₹7,115.10 crore).

*This has reference to Statements 15 and 16 of the Finance Accounts.*

**(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:**

As per the PFMS portal of the CGA, ₹3,242.16 crore was directly received by the implementing agencies including beneficiaries (NGOs, Statutory Organisations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of funds to the implementing agencies has decreased by 52.53 *per cent* as compared to 2023-24 (from ₹6,829.58 crore in 2023-24 to ₹3,242.16 crore in 2024-25). Details are shown in Appendix-VI of the Finance Accounts.

**(xvii) Off Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:**

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity. The State Government vide letter dated 18.09.2025 has informed that no Off-Budget Borrowings has been availed by the State during the year.

**(xviii) Transfer of funds to Single Nodal Agency (SNA):**

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 *per cent per annum* has to be paid by the State Government with effect from 01-04-2023.

As per SNA 01 PFMS Report, the State Government received ₹6,453.77 crore being Central Share during the year 2024-25, in its Treasury Account. As on 31 March 2025, the State Government transferred Central Share of ₹6,151.83 crore and State Share of ₹5,114.43 crore to the SNAs.

As per SNA 01 report of PFMS portal, ₹4,908.45 crore was lying unspent in the bank account of SNAs as on 31 March 2025.

**(xix) Funds transferred to DDO Bank Account:**

As per Rule 174 of Jharkhand Treasury Code, 2016, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. The State Government provided information on unspent amount of ₹4,055.94 crore lying in DDOs Bank Accounts, as of 31 March 2025. The State Government has informed that integration of DDOs Bank account with IFMS Database is under process, hence complete information regarding amount transferred to DDOs Bank Account and number of Bank accounts opened during the year 2024-25 could not be provided.

**4. Contingency Fund:**

In accordance with Section 4 of the Jharkhand Contingency Fund Act, 2001 (as amended in 2015), the Government of Jharkhand has established a Contingency Fund with a corpus of ₹500 crore. At the end of 2024-25, no amount remained un-recouped under any head. Hence, the balance in Contingency Fund as on 31 March 2025, remained at ₹500 crore.

*The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.*

## **5. Public Account:**

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

The State Government of Jharkhand has notified reversion to the Old Pension Scheme (OPS) with effect from 01.09.2022. Till the year 2023-24, 1,14,462 employees had opted for the OPS, 76 had opted for the New Pension Scheme (NPS) and 1,024 had not exercised any option. During the year 2024-25, 32 more employees have opted for OPS vide State Government Resolution No. 166/Fin Pen dated 09.07.2024.

During 2024-25, the total contribution to the NPS (for AIS officers and those State Government employees who have not opted for OPS) which is a defined contribution pension scheme was ₹13.83 crore (Employees contribution: ₹5.29 crore and Government contribution: ₹8.54 crore). The detailed information on Government contribution is available in Statement 15 of the Finance Accounts (2071-01-117-Government contribution for Defined contribution pension scheme). The Government collected employees' contribution of ₹5.29 crore and deposited to Public Account under the Major Head '8342-117-Defined Contribution Pension Scheme' and transferred ₹60.69 crore (including previous year un-transferred balance) to NSDL. The Government contribution of ₹8.54 crore was directly transferred to NSDL. The closing balance was ₹23.87 crore as on 31 March, 2025.

### **(ii) (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 2024-25, the State Government received ` ₹1,027.20 crore as Central Government's share. The State Government's share during the year is ₹341.60 crore. The State Government transferred ₹1,368.80 crore (Central share ₹1,027.20 crore, State share ₹341.60 crore) to the Fund under Major Head 8121-122 SDRF. An amount of ₹151.40 crore (Central share: ₹ 113.60 crore and State share: ₹ 37.80 crore) pertaining to Financial Year 2020-21 was initially booked under the Head 8121-00-122 during the year 2020-21, due to non-creation of SDMF by the State. During the year 2024-25, the entire amount of ₹ 151.40 crore was transferred from Head 8121-00-122 (SDRF) to 8121-00-130 (SDMF) through book adjustment. The State Government did not receive any sum from the Central Government towards NDRF during the year 2024-25.

An amount of ₹52.88 crore was set off in the Major Head 2245 as expenditure met from SDRF and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹4,350.88 crore in the fund.

**(b) State Disaster Mitigation Fund (SDMF):**

The State Disaster Mitigation Fund (SDMF) is to be constituted under Section 48(1) (c) of the Disaster Management Act, 2005. The Fund is exclusively for the purpose of mitigation project in respect of disasters covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disasters notified by the State Government from time to time. The State Government has created the SDMF through Notification in December 2022. The Central and the State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government made budgetary provision under Major Head 2245 for the purpose of transfer to Major Head '8121-130-State Disaster Mitigation Fund' in the year 2024-25. State Government has transferred the amount of ₹113.60 crore received from Central Government during 2022-23 pertaining to Financial Year 2021-22 and its corresponding State share of ₹37.80 crore (Total ₹151.40 crore) in the Financial Year 2024-25. Apart from this, an amount of ₹151.40 crore pertaining to Financial Year 2020-21 which was booked under head 8121-00-122(SDRF) during the year 2020-21, has been transferred from 8121-00-122-SDRF to 8121-00-130 (SDMF) in the Financial Year 2024-25. The closing balance under Major Head 8121-130-SDMF as on 31.03.2025 was ₹302.80 crore (₹151.40 crore + ₹ 151.40 crore). During 2024-25, the State Government did not receive the share from Central Government on this account.

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

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

During the year 2024-25, an amount of ₹1,214.97 crore was directly remitted by the User Agencies to the Central Government through "Parivesh Portal", instead of routing the same through State Public Account, since the State Government had not prescribed its own mechanism for receipt of monies and crediting the same to Jharkhand Compensatory Afforestation Fund and sending 10 *per cent* share to the National Fund. National CAMPA is working on integration of "Parivesh Portal" and "e-Kuber". The Government of Jharkhand has received an amount of ₹1,317.47 crore from the National Compensatory Afforestation Fund during the year 2024-25 (₹1,262.55 crore during 2023-24). An amount of ₹174.51 crore was credited to the Fund by way of interest by the State Government. The total balance in the Jharkhand State Compensatory Afforestation Fund as on 31 March 2025 was ₹ 6,426.42 crore.



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

**(a) Consolidated Sinking Fund:** The Government of Jharkhand set up the Consolidated Sinking Fund for amortization 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 at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, the State Government contributed ₹592 crore, as against ₹638.04 crore it was required to contribute to the Fund. The total accumulation in the Fund was ₹2,162.87 crore, as on 31 March 2025 (₹1,570.87 crore as on 31 March 2024).

**(b) Guarantee Redemption Fund:**

The State Government has not constituted a Guarantee Redemption Fund, though the outstanding guarantees given by the State were ₹2,823.38 crore at the end of the year 2024-25.

**(iii) Central Road and Infrastructure Fund (CRIF):**

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GOI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.*

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received ₹ 251.61 crore from the Central Government as Grants-in-aid towards CRIF and incurred expenditure of ₹ 282.61 crore. The expenditure of ₹282.61 crore was incurred directly from the Major Head 5054-Capital Outlay on Roads and Bridges without routing through Public Account under MH 8449. The State Government transferred an amount of ₹ 270.25 crore to the Public Accounts under MH 8449-103. The closing Balance under MH 8449-103 was ₹ 726.91 crore as of March, 2025.

**(iv) Non-crediting of interest under Major Head 8011-Insurance and Pension Fund:**

The State Government of Jharkhand captures State Government Employees Group Insurance Scheme (SGEGIS) transactions by crediting the employee contribution under Major Head 8011-107-01. State Government made budgetary provision under Major Head 2049 during 2024-25 for payment of interest on SGEGIS, but no expenditure has been incurred in this regard. Further the State Government is yet to notify the scheme Guidelines.



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

During the year 2024-25, Revenue Expenditure for an amount of ₹4.59 crore have been placed under suspense by the Office of the Principal Accountant General (A&E), Jharkhand, for want of documents like vouchers / sanction letters *etc.* The total Revenue Expenditure of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹591.37 crore under two Major Heads 8658 {₹364.32 crore (Credit)} and 8782 {₹227.05 crore (Credit)} as on 31 March 2025 (₹435.79 crore as on 31 March 2024).

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.

**(vi) Building and other Construction Workers' Welfare Cess:**

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

During the year 2024-25, the Government collected ₹119.33 crore (2023-24: ₹93.34 crore) as Labour Cess under Major Head '0230 – Labour and Employment' and transferred ₹160.91 crore (2023-24: ₹154.00 crore) to the Building and Other Construction Workers Welfare Board.

**(vii) Other Cesses levied by the State:**

During the year 2024-25, the Government collected ₹0.96 crore being the collection of Land Cess under Major Head '0029- Land Revenue' and no amount was transferred to the Major Head "8448-101-District Fund" under Public Account by the State Government.

**(viii) Remittance to National Mineral Exploration Trust (NMET):**

National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) – MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two *per cent* of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015, states that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of Section 9C of the Act and royalty payments to the Indian Bureau of Mines, on a monthly basis.

Rule 7(1) of the NMET (Amendment) Rules, 2018, states that the holder of a mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two *per cent* of the royalty under sub-section (4) of Section 9C of the Act by depositing the same in the Public Account of the State under the Head designated for this purpose. Further, Rule 7(2) states that the State Government shall transfer the amount so collected in the Public Account of the State under sub-rule (1) to the Consolidated Fund of India.

As per the new accounting procedure notified by Ministry of Mines, Government of India, vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of a mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two *per cent* of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head ‘8449 – 123 – NMET Deposits’. The receipts collected by the State Government under Major Head ‘8449 – 123 – NMET Deposits’ will be transferred to the Central Government on monthly basis by debiting the same Head of Account. The NMET Fund is a non-lapsable and non-interest-bearing fund created under the Public Account of India.

The opening balance under MH 8449-123 was ₹ 28.95 crore. During the year 2024-25, an amount of ₹140.62 crore was deposited under Major Head ‘8449-Other Deposits-123-National Mineral Exploration Trust Deposits’. The State Government transferred ₹154.85 crore including previous year’s balance to the NMET. The Closing Balance was ₹14.72 crore as on 31 March, 2025.

#### **(ix) Booking of Royalty on Minerals.**

Coal and Lignite are the major minerals in the State of Jharkhand. A significant amount of State Revenue comes from Mineral concession, Fees, Rents and Royalty. Operation of proper heads of accounts for booking of Receipts from minerals is necessary for correct accounting.

During the year 2024-25, the State Government collected ₹ 10,646.43 crore as royalty and booked the same under Major Head ‘0853-Non-Ferrous Mining and Metallurgical Industries-

102-Major Mineral concession, Fees, Rents and Royalty’, and as such the nature of minerals for which the Royalty was collected could not be ascertained. From April, 2025, Government has initiated the booking of royalty under the proper heads of accounts.

**(x) Adverse Balance:**

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the funds available, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganisation leading to creation of States/ more accounting units, *etc.* Adverse balance, as on 31.03.2025, appears in 16 Minor heads, as detailed below:

(₹ in lakhs)

Major Head	Major Head Description	Minus Balance
6216-02-190	Loans for Housing (Jharkhand State Housing Board)	0.52
6216-80-800	Loans for Housing (Other Loans)	303.90
6245-02-800	Loans for relief on account of Natural Calamities (Other Loans)	68.56
6401-00-103	Loans for Crop Husbandry (Seeds)	1.03
6401-00-800	Loans for Crop Husbandry (Other Loans)	1.76
6402-00-102	Loans for Soil and Water Conservation (Soil Conservation)	3.50
6425-00-107	Loans for Co-operation (Loans to Credit Cooperatives)	7.59
6506-00-800	Loans for Land Reforms (Other Loans)	0.20
6851-00-102	Loans for Village and Small Industries (Small Scale Industries)	189.35
6851-00-103	Loans for Village and Small Industries (Handloom Industries)	0.43
6851-00-200	Loans for Village and Small Industries (Other Village Industries)	9.03
6885-01-190	Other Loans to Industries and Minerals (Loans to Public Sector and other Undertakings)	159.23
6885-60-800	Other Loans to Industries and Minerals (Other Loans)	46.04
7610-00-203	Loans to Government Servants etc.(Advances for purchase of other Conveyances Cycle Advance)	76.73
7610-00-800	Loans to Government Servants etc.(Other Advances)	18,790.85*
8011-00-107	State Government Employees’ Group Insurance Schemes	1,75,682.26*
8448-00-114	Jharkhand Areas Autonomous Council Fund	7.29

\* The adverse balances under these heads are due to misclassification and non-apportionment of balances between the re-organized States of Bihar and Jharkhand.

*The relevant figures are available in Statement No. 17, 18 and 21 of the Finance Accounts.*

**(xi) Cash Balance:**

The Cash balance as on 31 March 2025 as per the record of PAG (A&E), Jharkhand, was ₹53.08 crore (Credit) and that reported by the RBI was ₹8.63 crore (Debit). There was a net difference of ₹44.45 crore (Credit), mainly due to pending reconciliation between the Treasury/RBI/Agency Bank and the Office of the PAG (A&E). The difference is under reconciliation. The position for the last year, i.e., as on 31st March 2024 was ₹40.50 crore (Credit).

The net difference outstanding for reconciliation was ₹42.14 crore (Credit) as of July 2025.

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

**6. State specific issues:**

**I. Bihar Re-organisation Act, 2000:**

**(a) Apportionment of pension liabilities and other retirement benefits:** In terms of the Eighth Schedule under Section 53 of the Bihar Re-organisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) up to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. The Government of Jharkhand had paid ₹1,493.95 crore against the revised claim of ₹5,787.84 crore (₹2,451.13 crore as per population ratio) raised by Bihar Government through the Office of the PAG (A&E) Bihar, up to 2020-21. The claim was based on the figures booked in the Annual Accounts.

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

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

**(b) Allocation of balances as a result of re-organisation of States:**

The Bihar Re-organisation 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 with effect from 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 with effect from 15 November 2000 to 31 March 2001. The Government of Jharkhand has sought legal recourse in respect of ownership of some Boards, Corporations, 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 2024-25.

Item-wise detailed Annexure (Annexure A to E) for apportionment of balances has been prepared and sent to both the State Governments in September 2014 by the respective Accountants General for their concurrence. However, the concurrence of both the State Governments on this matter, is still awaited (August 2025).

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

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

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

## **II. Pension Redemption Fund**

The Government of Jharkhand restored Old Pension Scheme for the State Government Employees through Resolution 9/Pen (6)-04/2022-143/Fin Pen dated 5 September, 2022. To meet the future financial obligations arising due to switching over to the Old Pension Scheme, the State Government, during the year 2023-24, created a Pension Redemption Fund under Major Head '8235-General and Other Reserve Fund'. During the year 2024-25, the State Government transferred ₹732.41 crore to the Fund by making necessary budgetary provisions under Major Head 2071 and the same was subsequently invested in GOI 364 Days Treasury Bills.

Amount invested ₹700.08 crore in 364 Days Treasury Bills during the year 2023-24 has been credited in Pension Redemption Fund after getting matured (₹750 crore). Hence, total balance in the Pension Redemption Fund as on 31 March 2025 is ₹750 crore.

## 7. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue expenditure and cash balance, due to misclassifications/non-compliance to statutory provisions, on the States' finances, as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para No.	Item (Illustrative)	Overstatement of RE	Understatement of RE	Overstatement of CE	Understatement of CE	Overstatement of RR	Understatement of RR	Understatement of CB	Overstatement of CB
3 (ii)	Misclassification between Revenue and Capital Expenditure		2,879.71	2,879.71					
		42.45			42.45				
3 (viii)	Non-credit of interest under Reserve Fund bearing interest and Deposit bearing interest		268.06						
5(v)	Suspense		4.59						
5(vii)	Non-Transfer of Cess/fee/ surcharge		0.96						
<b>Total (Net) Impact</b>	<b>Overstatement/ Understatement</b>	<b>42.45</b>	<b>3,153.32</b>	<b>2,879.71</b>	<b>42.45</b>				



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