

FINANCE ACCOUNTS

(Volume - I)

2014-15

GOVERNMENT OF JHARKHAND

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Jharkhand for the year ending 31 March 2015 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Bihar Re-organisation Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Jharkhand and the statements received from the Reserve Bank of India. Statements (8, 9, 10(ii), 17(b)(i) and 17(c)(i), 19), explanatory notes (6(A) and 6(B) to Statement No. 5 and explanatory note (III) to Statement No. 14) and appendices (V, VIII(i), VIII(ii), IX and X) in this compilation have been prepared directly from the information received from the Government of Jharkhand/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

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

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Jharkhand for the year 2014-15.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Jharkhand being presented separately for the year ended 31 March 2015.

Date : 20 NOV 2015
New Delhi



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the **State of Jharkhand** present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

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

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into 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 2014-15 is ₹ 1,50.00 crore.

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

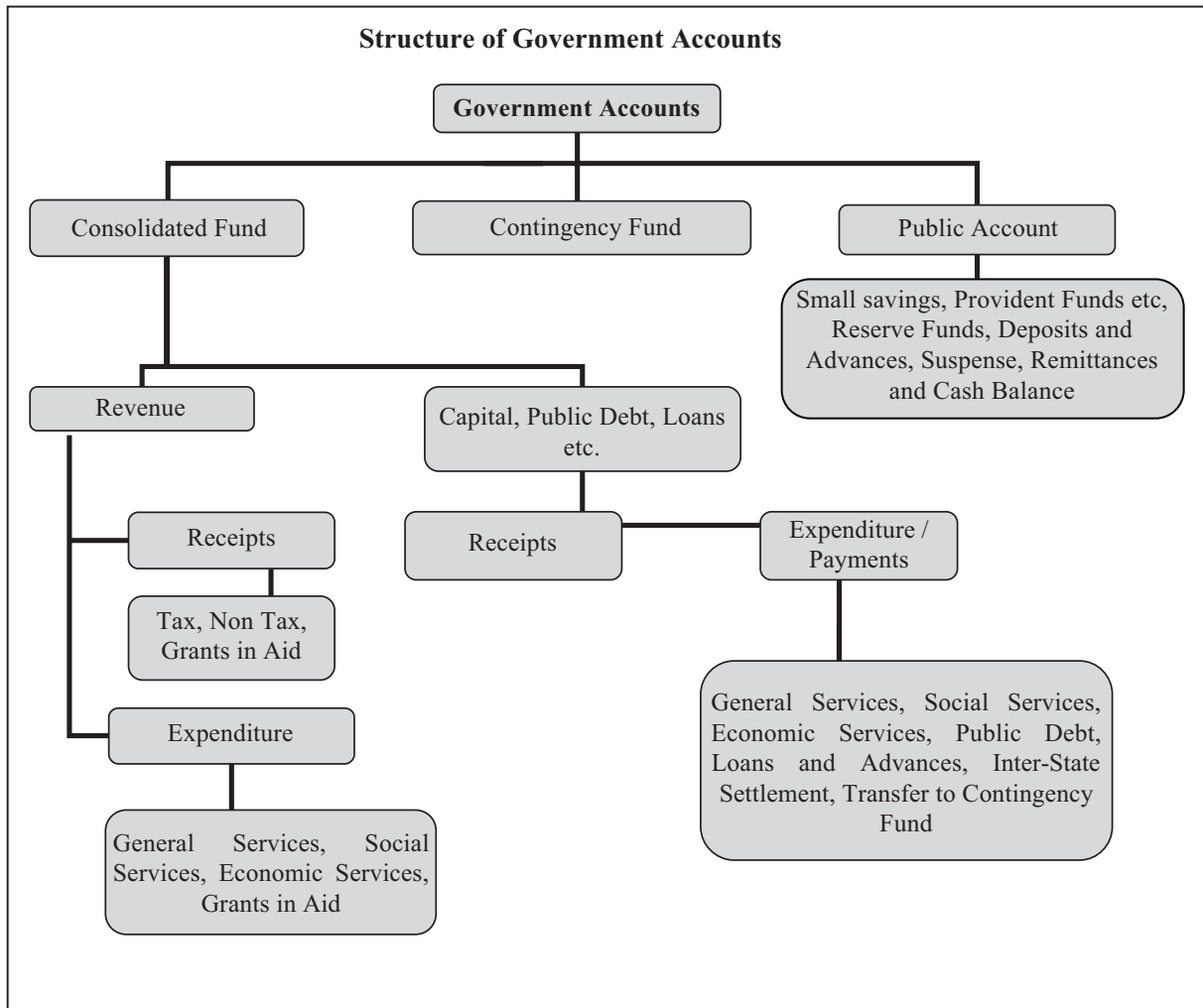
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government,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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the **List of Major and Minor Heads corrected upto March 2015**)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume 1** are given below:

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

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

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

- 11. Statement of Voted and Charged Expenditure :** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account :** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account :** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

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

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads :** This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads :** This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads :** This statement, which corresponds to the summary statement 5 in volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities :** This statement, which corresponds to the summary statement 6 in volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans

- 18. Detailed Statement on Loans and Advances given by the Government :** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government :** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government :** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions :** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investments of Earmarked Funds :** This statement depicts details of investments 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, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume 1 with the detailed statements and appendices in Volume 2. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2, 10	---	III (Grants-in-aid)

Capital expenditure	1, 2, 4, 5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Plan Scheme Expenditure)

D. Periodical adjustments and Book adjustments:

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

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume 1) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below :

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on State Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest

and crediting Major Head 8009 - State Provident Fund and Major Head 8011 - Insurance and Pension Fund.

- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding :

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

1. STATEMENT OF FINANCIAL POSITION

Assets ^[1]	<i>Reference (Serial no.)</i>	As at 31 March 2014	As at 31 March 2015
	Notes to Accounts	Statement	
<i>(Rupees in crore)</i>			
Cash			
(i) Cash in Treasuries and Local Remittances		21	0.00 0.00
(ii) Departmental Balances		21	5.33 2.10
(iii) Permanent Imprest		21	0.11 0.11
(iv) Cash Balance Investments		21	8,51.84 6,66.13
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 2(v)	21	4,28.20 (-) 2,24.13
(vi) Investments from Earmarked Funds ^[2]		22	0.00 0.00
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc.	Para 3(vi)	8, 16, 19	1,39.98 1,55.01
(ii) Other Capital Expenditure		5, 16	3,03,31.87 3,58,59.78
(iii) Inter State Settlement			50.00 0.00
Contingency Fund (un-recouped)	Para 3(x)	21	0.00 0.00
Loans and Advances	Para 3(v)	7, 18	79,46.44 87,37.16
Advances with departmental officers		21	5.35 3.80

^[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section "Notes to Accounts".

^[2] Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under "Investments from Earmarked Funds".

1. STATEMENT OF FINANCIAL POSITION - contd.

Assets ^[1]	<i>Reference (Serial no.)</i>		As at 31 March 2014	As at 31 March 2015
	Notes to Accounts	Statement	<i>(Rupees in crore)</i>	
Suspense and Miscellaneous Balances ^[3]		21	0.00	0.00
Remittance Balances	Para 3(ix)	21	2,55.53	23.40 ⁽⁵⁾
Cumulative excess of expenditure over receipts ^[4]			0.00	0.00
Total			4,00,14.65	4,52,23.36

^[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section "Notes to Accounts".

^[3] 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.

^[4] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/ revenue deficit for the current year.

⁽⁵⁾ Debit balance of ₹ 4,69.91 crore has been dropped due to adjustment of Odisha share on Swarnrekha Projects and misclassification between Works and Forest Remittances.

1. STATEMENT OF FINANCIAL POSITION - conclud.

Liabilities	Reference (Serial No.)		As at 31 March 2014	As at 31 March 2015
	Notes to Accounts	Statement		
<i>(Rupees in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt		17	2,79,40.17	3,27,55.36
(ii) Loans and Advances from Central Government –				
(a) Non-Plan Loans	Para 3(xiv)	17	4.09	1.80
(b) Loans for State Plan Schemes	Para 3(xiv)	17	20,87.85	20,85.19
(iii) Inter State Settlement			0.00	0.00
Contingency Fund (Corpus)	Para 3(x)	21	1,50.00	1,50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		21	15,58.59	13,56.02
(ii) Deposits	Para 3(viii)(a)	21	54,11.58	65,03.93
(iii) Reserve Funds	Para 3 (viii) (a)(d)	21	5,91.56	8,66.79
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances	Para 3 (ix)	21	1,17.72	1,01.43
Cumulative excess of receipts over expenditure ^[4]			21,53.09	14,02.84
Total			4,00,14.65	4,52,23.36

^[4] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/ revenue deficit for the current year. The figure as on 31.03.2014 includes ₹ 50.00 crore relating to Inter State Settlement being pension liability paid to Bihar during 2013-14.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements	
	2014-15	2013-14	2014-15	2013-14
Part I - Consolidated Fund				
Section-A: Revenue				
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>	
Revenue Receipts			Revenue Expenditure	
State Own Revenue	1,46,84.87	1,31,32.50		
(i) Tax revenue (raised by the State)	1,03,49.81	93,79.79	Salaries ^[1]	73,81.55
(ii) Non-Tax revenue			Grants-in-aid ^[2]	1,23,98.56
Interest receipts	1,43.04	69.48	Subsidies	2,45.69
Others	41,92.02	36,83.23	General services	
			Interest Payment and service of debt	29,29.15
			Pension	34,62.53
			Others	10,63.57
Total (ii) Non-Tax revenue	43,35.06	37,52.71	Total General services	74,55.25
			Social services	27,54.67
Share of Union Taxes/ Duties	94,87.01	89,39.32	Economic services	15,59.18
Grants from Central Government	73,92.68	40,64.98	Compensation and assignment to Local Bodies and PRI	0.00
				0.00
Total Revenue Receipts	3,15,64.56	2,61,36.80	Total Revenue Expenditure	3,17,94.90
				2,34,71.89
Revenue Deficit	2,30.34	0.00	Revenue Surplus	0.00
				26,64.91
Section-B: Capital				
Capital Receipts			Capital Expenditure^[3]	
			General Services	3,26.33
			Social Services	9,09.50
			Economic Services ^[4]	43,07.11
Total Capital Receipts			Total Capital Expenditure	55,42.94
				47,22.50

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

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

^[3] Includes ₹ 248.67 crore and ₹ 5.37 crore as Grants-in-Aid expenditure under Capital Account respectively for the year 2013-14 and 2014-15. This will understate Revenue Deficit of the Government.

^[4] Includes ₹ 22.65 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the major heads '4515' and '5054' and ₹ 35.55 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the major heads '4515' and '5054' respectively for the year 2013-14 and 2014-15.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS *concl'd.*

	Receipts		Disbursements	
	2014-15	2013-14	2014-15	2013-14
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>	
Recoveries of Loans and Advances	33.06	23.32	Loans and Advances disbursed	
			Social Services	19.99 20.44
			Economic Services	7,86.85 1,88.71
			Others	16.94 12.76
Total Recoveries of Loans and Advances	33.06	23.32	Total Loans and Advances disbursed	8,23.78 2,21.91
Public Debt receipts			Repayment of Public Debt	
Internal Debt (Market Loans, NSSF etc.)	65,36.91	45,96.75	Internal Debt (Market Loans, NSSF etc.)	17,21.71 18,58.17
Loans from Government of India	1,53.20	1,06.15	Loans from Government of India	1,58.17 1,38.75
Total Public Debt receipts	66,90.11	47,02.90	Total Public Debt payment	18,79.88 19,96.92
Net of Inter State Settlement	0.00	0.00	Net of Inter State Settlement	0.00 50.00
Total Capital Receipts	67,23.17	47,26.22	Total Capital Expenditure	82,46.60 69,91.33
Deficit in Consolidated Fund	17,53.77	0.00	Surplus in Consolidated Fund	0.00 3,99.80
Part II - Contingency Fund				
Contingency Fund	0.00	0.00	Contingency Fund	0.00 0.00
Part III - Public Account ^[5]				
Small Savings	8,42.57	7,60.20	Small Savings	10,45.13 7,51.47
Reverses & Sinking Funds	3,07.85	2,93.18	Reverses & Sinking Funds	32.62 21.29
Deposits	1,19,68.04	70,84.37	Deposits	1,08,75.69 73,46.12
Advances	2,14.41	1,19.47	Advances	2,12.87 1,12.10
Suspense and Miscellaneous ^[5]	6,87,51.90	3,22,02.26	Suspense and Miscellaneous ^[6]	6,85,79.25 3,22,99.92
Remittances	68,38.22	60,76.81	Remittances	70,76.00 59,20.48
Total Receipts Public Account	8,89,22.99	4,65,36.29	Total Disbursements Public Account	8,78,21.56 4,64,51.38
Deficit in Public Account	0.00	0.00	Surplus in Public Account	11,01.43 84.91
Opening Cash Balance	4,28.21	(-) 56.50	Closing Cash Balance	(-) 2,24.13 4,28.21
Increase in cash balance	(-) 6,52.34	4,84.71	Decrease in cash balance	

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

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

ANNEXURE TO STATEMENT 2
CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 31 March 2014	As on 31 March 2015
	<i>(Rupees in crore)</i>	
(a) General Cash Balance –		
(1) Deposits with Reserve Bank [1]	4,28.20	(-)2,24.13
(2) Investments held in the Cash Balance Investments Accounts	8,51.84	6,66.13
Total - (a)	12,80.04	4,42.00
(b) Other Cash Balances and Investments (#) –		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	5.33	2.10
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.11	0.11
(3) Investments of earmarked funds	0.00	0.00
Total - (b)	5.44	2.21
Total (a) and (b)	12,85.48	4,44.21

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2014-15 advised to the RBI till 16 April 2015.

There was a difference of ₹ 38.87 crore (Net Credit) between the figures reflected in the accounts (₹ 2,24.13 crore Credit) and that intimated by Reserve Bank of India (₹ 1,85.26 crore Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance (August 2015).

(#) This cash balance position does not include unspent balance transferred to bank account.

Explanatory Notes :-

- (a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and Deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head "Deposits with Reserve Bank" depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc., are added to the balance in "Deposit with Reserve Bank of India".
- (b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.45 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance^[2] 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 ₹ 2,80.00 crore with effect from 1 January 2006. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances was revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2014-2015 is given below:-

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 365 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | Nil |
- (d) The investment of ₹ 6,66.13 crore out of the cash balance is in the securities of other State Government. Interest realised during the year on investment held in the Cash Balance Investment Account was ₹ 1,26.98 crore.
- (e) No investment was made by the State Government in its own securities.
- (f) Details of investments out of earmarked funds are given in Statement No. 22.

[2] The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March but worked out by 16 April) and not simply the daily balance on 31 March.

3. STATEMENT OF RECEIPTS
(Consolidated Fund)

Description	Actuals	
	2014-15	2013-14
I. REVENUE RECEIPTS		
A. Tax Revenue	<i>(Rupees in crore)</i>	
A. 1 Own Tax revenue		
Taxes on Sales, Trades, etc	80,69.72	73,05.08
State Excise	7,40.16	6,27.93
Taxes on Vehicles	6,60.37	4,94.79
Stamps and Registration fees	5,30.66	5,02.61
Taxes and Duties on Electricity	1,75.40	1,45.79
Land Revenue	83.54	2,29.84
Other Taxes on Income and Expenditure	57.11	49.91
Other Taxes and Duties on Commodities and Services	32.57	22.76
Taxes on Goods and Passengers	0.28	1.08
A. 2 Share of net proceeds of Taxes		
Corporation Tax	33,12.94	30,06.43
Taxes on Income other than Corporation Tax	23,65.76	19,79.65
Customs	15,34.34	14,58.55
Service Tax	13,98.56	14,56.29
Union Excise Duties	8,66.39	10,30.14
Taxes on Wealth	8.94	8.26
Other Taxes on Income and Expenditure	0.08	0.00
Total A	1,98,36.82	1,83,19.11

3. STATEMENT OF RECEIPTS - contd.

(Consolidated Fund)

Description	Actuals	
	2014-15	2013-14
I. REVENUE RECEIPTS - contd.		
B. Non-Tax Revenue	<i>(Rupees in crore)</i>	
Non-ferrous Mining and Metallurgical Industries	34,73.00	32,30.22
Major Irrigation	1,94.97	47.32
Interest Receipts	1,43.04	69.48
Other Rural Development Programmes	97.09	12.03
Labour and Employment	53.13	42.70
Other Administrative Services	50.58	60.44
Roads and Bridges	50.38	46.22
Education, Sports, Art and Culture	42.25	23.91
Urban Development	36.87	9.09
Medical and Public Health	23.33	19.86
Miscellaneous General Services	23.11	0.06
Medium Irrigation	20.23	39.57
Crop Husbandry	16.34	12.30
Police	14.20	13.77
Power	13.39	6.26
Water Supply and Sanitation	13.19	13.80
Co-operation	10.19	4.58
Other General Economic Services	7.92	10.75
Jails	7.03	6.99
Other Social Services	6.70	4.17
Dairy Development	5.06	20.99
Fisheries	4.53	4.43
Social Security and Welfare	4.16	5.24

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

Description	Actuals	
	2014-15	2013-14
I. REVENUE RECEIPTS - contd.		
B. Non-Tax Revenue - conclud.	<i>(Rupees in crore)</i>	
Forestry and Wild Life	3.66	5.17
Contribution and Recoveries towards Pension and other Retirement Benefits	3.07	2.74
Animal Husbandry	2.88	4.02
Tourism	2.51	2.58
Village and Small Industries	2.24	0.59
Public Works	2.09	2.70
Industries	2.06	0.12
Housing	1.95	0.93
Minor Irrigation	1.68	3.11
Civil Supplies	1.02	0.66
Public Service Commission	0.49	7.22
Family Welfare	0.25	0.07
Other Agricultural Programmes	0.20	0.18
Information and Publicity	0.18	0.01
Stationery and Printing	0.08	0.23
Road Transport	0.01	0.10
Civil Aviation	0.00	0.10
Dividend and Profit	0.00	18.00
Total B	43,35.06	37,52.71

3. STATEMENT OF RECEIPTS - contd.

(Consolidated Fund)

Description		Actuals	
		2014-15	2013-14
I. REVENUE RECEIPTS - concld.			
C.	Grants-in-aid from Central Government	<i>(Rupees in crore)</i>	
C.1	Non Plan Grants		
	Grants under the Constitution (Distribution of Revenue Order)	0.00	0.00
	Grants under the proviso to Article 275 (1) of the Constitution	13,87.25	10,19.16
	Grants towards contribution to State Disaster Response Fund	2,36.52	2,25.26
	Grants under National Calamity Contingency Fund	0.00	0.00
	Other Grants	1,56.49	75.49
C. 2	Grants for State/Union Territory Plan Schemes		
	Block Grants (including EAP)	8,16.89 (a)	10,98.54
	Grants under the proviso to Article 275 (1) of the Constitution	1,94.44	2,14.67
	Grant for Central Road Fund	17.74	46.14
	Other Grants	38,85.63	2,06.48
C. 3	Grants for Central Plan Schemes	83.56	28.28 (#)
C. 4	Grants for Centrally Sponsored Plan Schemes	6,14.16	11,50.96
C.5	Grants for Special Plan Schemes	0.00	0.00
Total C		73,92.68	40,64.98
Total Revenue Receipts (A+B+C)		3,15,64.56	2,61,36.80

(#) Grant for ₹ 5.36 crore for the year 2009-10 regarding Production and Distribution of Quality Seeds under Beej Gram Programme of Agriculture Department has been refunded during the year 2013-14.

(a) Includes ₹1.09 crore which have been taken back by the Reserve Bank of India on the advice of the Ministry of Finance, Department of Expenditure, Government of India, New Delhi for adjusting the wrong credit of ₹ 0.76 crore during the year 2013-14 and ₹ 0.33 crore during the year 2014-15 as these amounts have been inadvertently released to Government of Jharkhand instead of Government of Himachal Pradesh.

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

Description	Actuals	
	2014-15	2013-14
II. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	<i>(Rupees in crore)</i>	
Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00
E.	Public Debts Receipts	
E. 1	Internal Debt of the State Government	
	Market Loans	49,50.00
	Loans from the National Bank for Agricultural and Rural Development	7,90.00
	Loans from National Co-operative Development Corporation	7.93
	Loans from other Institutions	16.30
	Special Securities issued to National Small Savings Fund	7,72.68
	Ways and Means Advances	0.00
E. 2	Loans and Advances from the Central Government	
	Non Plan Loans	0.00
	Loans for State Plan Schemes	1,53.20
	Loans for Central Plan Schemes	0.00
	Loans for Centrally Sponsored Plan Schemes	0.00
Total E	66,90.11	47,02.90
F.	Loans and Advances by State Government (Recoveries) [1]	
	33.06	23.32
G.	Inter-State Settlements	
	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	3,82,87.73	3,08,63.02

^[1] Details are in Statement no. 7 in Volume I and Statement no. 18 in Volume II.

4. STATEMENT OF EXPENDITURE
(Consolidated Fund)

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
A General Services				<i>(Rupees in crore)</i>
A.1 Organs of State				
Parliament/ State/ Union Territory Legislatures	50.41	0.00	0.00	50.41
President, Vice President/ Governor/ Administrator of Union Territories	6.34	0.00	0.00	6.34
Council of Ministers	5.30	0.00	0.00	5.30
Administration of Justice	2,63.13	0.00	0.00	2,63.13
Elections	2,18.46	0.00	0.00	2,18.46
A.2 Fiscal Services				
Land Revenue	1,79.18	0.00	0.00	1,79.18
Stamps and Registration	16.86	0.00	0.00	16.86
State Excise	14.22	0.00	0.00	14.22
Taxes on Sales, Trade etc.	47.29	0.00	0.00	47.29
Taxes on Vehicles	6.82	0.00	0.00	6.82
Other Taxes and Duties on Commodities and Services	0.95	0.00	0.00	0.95
Other Fiscal Services	2.18	10.43	0.00	12.61
Interest Payments	29,29.15	0.00	0.00	29,29.15
A.3 Administrative Services				
Public Service Commission	6.48	0.00	0.00	6.48
Secretariat-General Services	1,26.92	0.00	0.00	1,26.92
District Administration	3,36.70	0.00	0.00	3,36.70
Treasury and Accounts Administration	10.57	0.00	0.00	10.57
Police	25,99.66	1,53.80	0.00	27,53.46
Jails	1,12.36	0.00	0.00	1,12.36
Stationery and Printing	1.46	0.00	0.00	1.46
Public Works	93.72	1,58.86	0.00	2,52.58
Other Administrative Services	1,29.97	3.24	0.00	1,33.21

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

Description	Revenue	Capital	Loans and Advances	Total	
A. EXPENDITURE BY FUNCTION - contd.					
A	General Services- conclud.			<i>(Rupees in crore)</i>	
A.4	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement benefits	34,62.53	0.00	0.00	34,62.53
	Miscellaneous General Services	2.79	0.00	0.00	2.79
	Total General Services	1,06,23.45	3,26.33	0.00	1,09,49.78
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	55,25.20	82.97	0.00	56,08.17
	Technical Education	1,66.77	0.00	0.00	1,66.77
	Sports and Youth Services	22.62	0.00	0.00	22.62
	Art and Culture	29.94	0.00	0.00	29.94
B.2	Health and Family Welfare				
	Medical and Public Health	12,77.20	2,60.97	0.00	15,38.17
	Family Welfare	80.81	0.00	0.00	80.81
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	8,22.51	1,39.22	0.00	9,61.73
	Housing	20.38	49.69	6.00	76.07
	Urban Development	8,96.58	0.00	13.99	9,10.57
B.4	Information and Broadcasting				
	Information and Publicity	65.95	0.45	0.00	66.40
B.5	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8,59.77	1,72.72	0.00	10,32.49

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
B Social Services - conclud.				<i>(Rupees in crore)</i>
B.6 Labour and Labour Welfare				
Labour and Employment	91.26	0.00	0.00	91.26
B.7 Social Welfare and Nutrition				
Social Security and Welfare	13,13.89	1,60.02	0.00	14,73.91
Nutrition	4,28.60	0.00	0.00	4,28.60
Relief on Account of Natural Calamities	2,91.88	0.00	0.00	2,91.88
B.8 Others				
Other Social Services	0.42	43.47	0.00	43.89
Secretariat-Social Services	21.56	0.00	0.00	21.56
Total Social Services	1,19,15.34	9,09.51	19.99	1,28,44.84
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	3,06.43	8.41	0.00	3,14.84
Soil and Water Conservation	16.82	34.87	0.00	51.69
Animal Husbandry	1,20.30	8.40	0.00	1,28.70
Dairy Development	74.80	12.90	0.00	87.70
Fisheries	29.03	9.76	0.00	38.79
Forestry and Wild life	3,73.35	3.00	0.00	3,76.35
Food Storage and Warehousing	0.00	12.40	0.00	12.40
Agricultural Research and Education	73.46	0.00	0.00	73.46
Co-operation	94.02	3.56	4.30	1,01.88
Other Agricultural Programmes	1.82	0.00	0.00	1.82
C.2 Rural Development				
Special Programmes for Rural Development	1,03.93	0.00	0.00	1,03.93
Rural Employment	14,50.50	0.00	0.00	14,50.50
Other Rural Development Programmes	19,46.88	13,60.22	3.51	33,10.61

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
C Economic Services - conclud.				<i>(Rupees in crore)</i>
C.3 Irrigation and Flood Control				
Major Irrigation	1,29.81	69.22	0.00	1,99.03
Medium Irrigation	1,24.27	1,39.87	0.00	2,64.14
Minor Irrigation	75.72	1,40.62	0.00	2,16.34
Command Area Development	0.28	0.00	0.00	0.28
Flood Control and Drainage	0.00	29.23	0.00	29.23
C.4 Energy				
Power	22,93.92	0.00	7,79.04	30,72.96
New and Renewable Energy	50.00	0.00	0.00	50.00
C.5 Industry and Minerals				
Village and Small Industries	1,44.65	0.00	0.00	1,44.65
Industries	72.47	0.00	0.00	72.47
Non-Ferrous Mining and Metallurgical Industries	20.10	0.16	0.00	20.26
Other Outlays on Industries and Minerals	0.00	1.00	0.00	1.00
C.6 Transport				
Civil Aviation	0.45	21.73	0.00	22.18
Roads and Bridges	3,68.16	24,35.99	0.00	28,04.15
Road Transport	0.98	2.23	0.00	3.21
Other Transport Services	4,66.18	0.00	0.00	4,66.18
C.7 General Economic Services				
Secretariat-Economic Services	37.84	0.00	0.00	37.84
Tourism	7.32	13.53	0.00	20.85
Census Surveys and Statistics	29.66	0.00	0.00	29.66
Civil Supplies	8,39.39	0.00	0.00	8,39.39
Other General Economic Services	3.57	0.00	0.00	3.57
Total Economic Services	92,56.11	43,07.10	7,86.85	1,43,37.66

4 STATEMENT OF EXPENDITURE - contd.
(Consolidated Fund)

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - conclud.				
<i>(Rupees in crore)</i>				
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	0.00
E. Loans to Government Servants etc.				
Loans to Government Servants etc.	0.00	0.00	16.94	16.94
F. Public Debt				
Internal Debt of the State Government	0.00	17,21.71	0.00	17,21.71
Loans and Advances from the Central Government	0.00	1,58.17	0.00	1,58.17
G. Inter State Settlement				
Inter State Settlement	0.00	0.00	0.00	0.00
Total Loans, Grants-in-aid and Contributions	0.00	18,79.88	16.94	18,96.82
Total Consolidated Fund Expenditure	3,17,94.90	74,22.82	8,23.78	4,00,41.50

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

Object of Expenditure	2012-13			2013-14			2014-15		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
B. EXPENDITURE BY NATURE									
<i>(Rupees in crore)</i>									
1. Salaries	64,46.02	43.56	64,89.58	69,34.16	22.65	69,56.81	73,81.55	35.55	74,17.10
2. Grants-in-aid (Non-Salary) (a)	39,77.26	1,85.98	41,63.24	42,73.80	0.64	42,74.44	69,11.15	0.00	69,11.15
3. Major works (State Plan)	49.47	27,58.53	28,08.00	53.13	38,42.95	38,96.08	15.97	50,67.79	50,83.76
4. Grants-in-aid for Capital assets (a)	11,74.38	2,52.87	14,27.25	6,91.94	2,42.32	9,34.26	35,93.79	0.00	35,93.79
5. Pensionary Charges (#)	30,31.19	0.00	30,31.19	35,34.31	0.00	35,34.31	34,62.53	0.00	34,62.53
6. Interest Payments	23,91.25	0.00	23,91.25	26,14.43	0.00	26,14.43	29,29.15	0.00	29,29.15
7. Grants-in-aid (Salary)	13,46.17	13.66	13,59.83	12,07.44	5.71	12,13.15	18,93.62	5.37	18,98.99
8. Repayment of borrowings	0.00	21,83.06	21,83.06	0.00	19,96.92	19,96.92	0.00	18,79.88	18,79.88
9. Supplies and Materials	11,42.14	67.62	12,09.76	10,62.31	21.88	10,84.19	14,25.15	33.39	14,58.54
10. Loans and Advances	0.00	6,00.81	6,00.81	0.00	2,21.91	2,21.91	0.00	8,23.78	8,23.78
11. Other expenditure	1,96.04	6,89.20	8,85.24	2,63.69	5,63.05	8,26.74	5,10.24	2,58.95	7,69.19
12. Scholarships/ stipend	2,24.11	30.57	2,54.68	2,43.72	12.63	2,56.35	5,39.81	34.04	5,73.85
13. Lumpsum	76.38	6.60	82.98	4.05	18.17	22.22	3,94.19	70.03	4,64.22
14. Maintenance and repair	3,57.50	51.33	4,08.83	2,63.36	61.24	3,24.60	3,54.78	80.91	4,35.69
15. Cash relief	2,33.44	12.31	2,45.75	2,83.83	11.25	2,95.08	3,09.09	6.96	3,16.05
16. Minor Works	1,82.85	1,29.73	3,12.58	1,43.44	1,15.08	2,58.52	18.72	2,49.50	2,68.22
17. Honorarium	2,91.31	0.00	2,91.31	2,84.54	0.00	2,84.54	2,66.30	0.00	2,66.30
18. Subsidies	2,69.62	0.00	2,69.62	1,87.40	0.00	1,87.40	2,45.69	0.00	2,45.69
19. Office expenses	74.06	0.41	74.47	89.47	0.36	89.83	2,37.87	0.40	2,38.27
20. Contributions	32.79	8.50	41.29	1,48.36	12.50	1,60.86	1,90.46	12.31	2,02.77
21. Wages	91.32	0.00	91.32	84.53	0.00	84.53	1,80.57	0.00	1,80.57
22. Travelling Expenses	83.91	0.33	84.24	83.93	0.29	84.22	1,46.39	0.18	1,46.57
23. Professional Services	61.14	0.58	61.72	66.20	0.70	66.90	1,30.18	0.83	1,31.01
24. Machinery and Equipment	34.42	33.97	68.39	41.10	26.93	68.03	94.75	1.51	96.26
25. Medical Store Supply	21.22	11.33	32.55	25.07	0.00	25.07	87.71	0.00	87.71
26. Motor-vehicle	53.40	0.31	53.71	74.48	0.40	74.88	77.78	0.00	77.78
27. Contractual Allowances	1,12.50	0.10	1,12.60	56.42	0.14	56.56	59.71	0.14	59.85
28. Electricity Expenditure	1,51.20	0.02	1,51.22	2,46.27	0.03	2,46.30	56.67	0.03	56.70
29. Uniform	26.41	0.05	26.46	28.10	0.05	28.15	51.93	0.04	51.97
30. Cost of Ration	0.00	0.00	0.00	35.16	0.00	35.16	47.95	0.00	47.95
31. Advertising and Publicity	28.10	0.00	28.10	31.44	0.00	31.44	41.25	0.19	41.44
32. Training Allowance	15.36	0.43	15.79	9.22	1.69	10.91	29.14	5.21	34.35
33. Approval Amount	3,49.67	0.00	3,49.67	22.98	0.00	22.98	22.51	0.00	22.51
34. Other Administrative expenses	16.60	0.00	16.60	15.65	0.19	15.84	16.37	0.23	16.60
35. Seminar, Exhibition and Publicity	13.69	0.10	13.79	10.49	0.51	11.00	12.99	0.16	13.15

(a) Grants-in-Aid does not include expenditure in "Sarva Sikha Abhiyan", "Mid-Day Meal", "Indira Awas Yojana" and "MNERGA" since expenditure was not classified as "Grants-in-Aid" during 2011-12 and 2012-13.

(#) Includes ₹ 1,00.00 crore and ₹ 50.00 crore paid as pensionary liabilities to Bihar under major head "7810 Inter State Settlement" during 2012-13 and 2013-14 respectively.

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

Object of Expenditure	2012-13			2013-14			2014-15		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
B. EXPENDITURE BY NATURE - conclud.									
<i>(Rupees in crore)</i>									
36. Central Share	3,44.98	0.00	3,44.98	2,19.90	0.00	2,19.90	0.00	0.00	0.00
37. State Contribution (b)	3,96.69	31.90	4,28.59	73.29	0.00	73.29	0.00	0.00	0.00
38. State share of Central Sponsored Scheme	0.00	0.00	0.00	25.11	0.00	25.11	0.00	0.00	0.00
39. Information, communication and Transmission (ITC) Services	0.00	0.00	0.00	20.35	0.62	20.97	0.00	0.00	0.00
40. Expenditure on training	17.89	0.23	18.12	19.93	0.76	20.69	0.00	0.00	0.00
41. Share of taxes/ duties/ Rent, Rates, Taxes	11.39	0.04	11.43	12.19	0.23	12.42	0.00	0.00	0.00
42. Purchase of new motor-vehicle	13.21	2.90	16.11	0.00	0.00	0.00	0.00	0.00	0.00
43. Others (Includes expenditure less than ₹ 10 crore under each object head)	60.79	11.97	72.76	7.99	10.62	18.61	91.56	3.82	95.38
Gross Expenditure	2,33,99.87	71,29.00	3,05,28.87	2,34,93.18	71,92.42	3,06,85.60	3,18,27.52	85,71.20	4,03,98.72
Deduct - Recoveries	0.00	26.70	26.70	21.29	2,01.09	2,22.38	32.62	3,24.60	3,57.22
Net Expenditure	2,33,99.87	71,02.30	3,05,02.17	2,34,71.89	69,91.33	3,04,63.22	3,17,94.90	82,46.60	4,00,41.50

(b) State contribution includes expenditure on "Mid-Day Meal Programme".

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15	<i>Per cent of Increase (+) / Decrease (-) during the year</i>
1	2	3	4	5	6	7
<i>(Rupees in crore)</i>						
A -	Capital Account of General Services					
4047	Capital Outlay on Other Fiscal Services	0.00	5.00	10.43	15.43	100.00
4055-	Capital Outlay on Police	72.70	6,78.00	1,53.80	8,31.80	111.55
4059-	Capital Outlay on Public Works	92.03	4,97.83	1,58.86	6,56.69	72.62
4070-	Capital Outlay on other Administrative Services	3.36	78.56	3.24	81.80	(-)3.57
	Total – A Capital Account of General Services	1,68.09	12,59.39	3,26.33	15,85.72	94.14
B -	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202-	Capital Outlay on Education, Sports, Art and Culture	1,45.21	14,65.24	82.97	15,48.21	(-)42.86
	Total (a) Capital Account of Education, Sports, Art and Culture	1,45.21	14,65.24	82.97	15,48.21	(-)42.86
(b)	Capital Account of Health and Family Welfare					
4210-	Capital Outlay on Medical and Family Welfare	1,66.18	12,44.39	2,60.97	15,05.36	57.04
	Total (b) Capital Account of Health and Family Welfare	1,66.18	12,44.39	2,60.97	15,05.36	57.04

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent of Increase (+) / Decrease (-) during the year
		2013-14	2013-14	2014-15	2014-15	
1	2	3	4	5	6	7
<i>(Rupees in crore)</i>						
B -	Capital Account of Social Services – contd.					
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215-	Capital Outlay on Water Supply and Sanitation	3,21.02	26,90.43	1,39.22	28,29.65	(-)56.63
4216-	Capital Outlay on Housing	20.91	1,89.07	49.69	2,38.76	137.64
4217-	Capital Outlay on Urban Development	0.14	12,59.95	0.00	12,59.95	(-)100.00
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	3,42.07	41,39.45	1,88.91	43,28.36	(-)44.77
(d)	Capital Account of Information and Publicity					
4220	Capital Outlay on Information and Publicity	0.00	0.00	0.45	0.45	100.00
	Total (d) Capital Account of Information and Publicity	0.00	0.00	0.45	0.45	100.00
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes					
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1,68.03	11,32.24	1,72.72	13,04.96	2.79
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1,68.03	11,32.24	1,72.72	13,04.96	2.79

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent of Increase (+) / Decrease (-) during the year
		2013-14	2013-14	2014-15	2014-15	
1	2	3	4	5	6	7
<i>(Rupees in crore)</i>						
B -	Capital Account of Social Services – conclud.					
(g)	Capital Account of Social Welfare and Nutrition					
4235-	Capital Outlay on Social Security and Welfare	1,02.63	2,13.00	1,60.02	3,73.02	55.92
	Total (g) Capital Account of Social Welfare and Nutrition	1,02.63	2,13.00	1,60.02	3,73.02	55.92
(h)	Capital Account of Other Social Welfare Services					
4250	Capital Outlay on other Social Welfare Services	0.00	0.00	43.47	43.47	100.00
	Total (h) Capital Account of Other Social Welfare Services	0.00	0.00	43.47	43.47	100.00
	Total-B- Capital Account of Social Services	9,24.12	81,94.32	9,09.51	91,03.83	(-1.58)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent of Increase (+) / Decrease (-) during the year
		2013-14	2013-14	2014-15	2014-15	
1	2	3	4	5	6	7
<i>(Rupees in crore)</i>						
C-	Capital Accounts of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry	1.50	36.66	8.41	45.07	460.67
4402	Capital Outlay on Soil and Water Conservation	0.00	0.00	34.87	34.87	100.00
4403	Capital Outlay on Animal Husbandry	0.00	0.00	8.39	8.39	100.00
4404	Capital Outlay on Dairy Development	10.00	10.00	12.90	22.90	29.00
4405-	Capital Outlay on Fisheries	3.76	38.09	9.77	47.86	159.84
4406-	Capital Outlay on Forestry and Wild Life	0.00	26.30	3.00	29.30	100.00
4408-	Capital Outlay on Food Storage and Warehousing	0.00	0.00	12.40	12.40	100.00
4425-	Capital Outlay on Co-operation	0.00	48.93	3.56	52.49	100.00
	Total (a) Capital Account of Agriculture and Allied Activities	15.26	1,59.98	93.30	2,53.28	511.40

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

		Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	<i>Per cent of Increase (+) / Decrease (-) during the year</i>
Major Head	Description	2013-14	2013-14	2014-15	2014-15	
1	2	3	4	5	6	7
<i>(Rupees in crore)</i>						
C-	Capital Accounts of Economic Services – contd.					
(b)	Capital Account of Rural Development					
4515-	Capital Outlay on other Rural Development Programmes	11,48.93	78,82.68	13,60.22	92,42.90	18.39
	Total (b) Capital Account of Rural Development	11,48.93	78,82.68	13,60.22	92,42.90	18.39
(d)	Capital Account of Irrigation and Flood Control					
4700-	Capital Outlay on Major Irrigation	1,72.24	13,60.69	69.22	14,29.91	(-)59.81
4701-	Capital Outlay on Medium Irrigation	1,46.71	19,60.50	1,39.87	21,00.37	(-)4.66
4702-	Capital Outlay on Minor Irrigation	1,26.05	10,65.82	1,40.62	12,06.44	11.56
4711-	Capital Outlay on Flood Control Projects	9.01	67.80	29.23	97.03	224.42
	Total (d) Capital Account of Irrigation and Flood Control	4,54.01	44,54.81	3,78.94	48,33.75	(-)16.53
(e)	Capital Account of Energy					
4801-	Capital Outlay on Power Projects	0.00	2,03.23	0.00	2,03.23	0.00
	Total (e) Capital Account of Energy	0.00	2,03.23	0.00	2,03.23	0.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent of Increase (+) / Decrease (-) during the year
		2013-14	2013-14	2014-15	2014-15	
1	2	3	4	5	6	7
<i>(Rupees in crore)</i>						
C-	Capital Accounts of Economic Services – conclud.					
(f)	Capital Account of Industry and Minerals					
4853-	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.00	7.22	0.16	7.38	100.00
4885-	Other Capital Outlay on Industries and Minerals	2.00	7.00	1.00	8.00	(-)50.00
	Total (f) Capital Account of Industry and Minerals	2.00	14.22	1.16	15.38	(-)42.00
(g)	Capital Account of Transport					
5053-	Capital Outlay on Civil Aviation	1,10.00	1,10.00	21.73	1,31.73	100.00
5054-	Capital Outlay on Roads and Bridges	18,77.26	72,66.16	24,35.99	97,02.15	29.76
5055-	Capital Outlay on Road Transport	7.39	56.15	2.23	58.38	(-)69.82
5075	Capital Outlay on other Transport Services	0.00	6,20.83	0.00	6,20.83	0.00
	Total (g) Capital Account of Transport	19,94.65	80,53.14	24,59.95	1,05,13.09	23.33
(j)	Capital Account of General Economic Services					
5452-	Capital Outlay on Tourism	15.44	2,04.30	13.53	2,17.83	(-)12.37
5475-	Capital Outlay on other General Economic Services	0.00	45.78	0.00	45.78	0.00
	Total (j) Capital Account of General Economic Services	15.44	2,50.08	13.53	2,63.61	(-)12.37
	Total - C- Capital Accounts of Economic Services	36,30.29	2,10,18.14	43,07.10	2,53,25.24	18.64
	Grand Total	47,22.50	3,04,71.85	55,42.94	3,60,14.79	17.37

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 Investments of Government- During 2014-15 Government invested ₹ 15.03 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 2012-13, 2013-14 and 2014-15 were ₹ 1,82.07 crore, ₹ 2,26.22 crore^[1] and ₹ 2,41.25 2014-15 crore respectively, vide details given in Statement No. 19.
- 6 The information about dividend received during the three years as above is as below :-

Year	Dividend/interest received (Rupees in crore)
2012-13	0.00
2013-14	18.00
2014-15	0.00

- 6 (A) 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
			<i>(Rupees in crore)</i>		
1	2	3	4	5	6

There is no departmentally managed Government undertaking in Jharkhand.

- 6 (B) Arrears in preparation of proforma accounts in respect of other undertakings/schemes are given below :

Name of the Schemes	Major Head under which accounted for	Year from which accounts are due
1	2	3

There is no departmentally managed Government undertaking in Jharkhand.

[1] ₹ 31.25 crore has been included in Statement no. 19 after reconciliation of investment with detailed accounts.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repayments during the year	Balance as on 31 March 2015	Net Increase (+)/ Decrease (-)		As a Per cent of Total Liabilities
	<i>(Rupees in crore)</i>				<i>Amount</i>	<i>Per cent</i>	
A - Public Debt							
6003 Internal Debt of the State Government	2,79,40.16	65,36.91	17,21.71	3,27,55.36	48,15.20	17.23	75.18
Market Loans	1,43,11.11	49,50.00	4,61.65	1,87,99.46	44,88.35	31.36	43.15
WMA ^[2] from the RBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	4,27.88	0.00	2,11.64	2,16.24	(-)2,11.64	(-)49.46	0.50
Loans from Financial Institutions	35,10.87	8,14.23	6,10.25	37,14.85	2,03.98	5.81	8.53
Special Securities issued to National Small Savings Fund	96,54.51	7,72.68	4,38.17	99,89.02	3,34.51	3.46	22.93
Other Loans	35.79	0.00	0.00	35.79	0.00	0.00	0.08
6004 Loans and Advances from the Central Government	20,91.95	1,53.21	1,58.17	20,86.99	(-)4.96	(-)0.24	4.79
01 Non Plan Loans	4.09	0.00	2.29	1.80	(-)2.29	(-)55.99	0.00
02 Loans for State/ Union Territory Plan Schemes	20,87.86	1,53.21	1,55.88	20,85.19	(-)2.67	(-)0.13	4.79
Total A - Public Debt	3,00,32.11	66,90.12	18,79.88	3,48,42.35	48,10.24	16.02	79.97

^[1] For details please refer to statement No. 17 in Volume II.

^[2] WMA: Ways and Means Advances.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(i) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repayments during the year	Balance as on 31 March 2015	Net Increase (+)/ Decrease (-)		As a <i>Per cent</i> of Total Liabilities
	<i>(Rupees in crore)</i>				Amount	Per cent	
B - Other liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	15,58.59	8,42.56	10,45.13	13,56.02	(-)2,02.57	(-)13.00	3.11
Reserve funds bearing Interest	5,91.56 (\$)	3,07.85	32.62	8,66.79	2,75.23	46.53	1.99
Reserve funds not bearing Interest (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits bearing Interest	18.56	1,68.77	1,71.47	15.86	(-)2.70	(-)14.55	0.04
Deposits not bearing Interest	53,93.02	1,17,99.27	1,07,04.22	64,88.07	10,95.05	20.30	14.89
Total B - Other liabilities	75,61.73	1,31,18.45	1,19,53.44	87,26.74	11,65.01	15.41	20.03
Total Public Debt and Other liabilities	3,75,93.84	1,98,08.57	1,38,33.32	4,35,69.09	59,75.25	15.89	100.00

[1] For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at pages 29 & 30 may be seen.

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

(\$) Decreased by ₹ 0.01 crore due to rounding off.

Explanatory Notes to Statement 6 - contd.

1 Amortisation arrangements :-

- (i) **Open market Loan:-** The State Government has raised 64 State Development/ Stocks Loans/ Stocks upto 2014-2015 (Balance on 31 March 2015 was ₹ 1,87,99.46 crore).
- (ii) No arrangement has been made for amortization of other bonds and loans.
- (iii) The State Government has also not created Guarantee Redemption Fund during the year 2014-15.
- (iv) The State Government has not created Sinking Fund for amortization of any kind of loans.

2 Loans from Small Saving Fund :-

Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2014-15 amounted to ₹ 7,72.68 crore and ₹ 4,38.17 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 99,89.01 crore which was 28.67 per cent of the total Public Debt of the State Government as on 31 March 2015.

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

- (a) **Loans and Advances from GOI :-** ₹ 1,53.21 crore was received from Government of India as loans and the State Government repaid ₹ 1,58.17 crore. Interest of ₹ 1,31.94 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 5 (five) Jharkhand State Development Loans was raised which includes one Jharkhand State Development Loan of ₹ 7,50.00 crore bearing interest at the rate of 8.27 per cent, one Jharkhand State Development Loan of ₹ 15,00.00 crore bearing interest at the rate of 8.16 per cent, one Jharkhand State Development Loan of ₹ 12,00.00 crore bearing interest at the rate of 8.08 per cent, one Jharkhand State Development Loan of ₹ 10,00.00 crore bearing interest at the rate of 8.10 per cent and one Jharkhand State Development Loan of ₹ 5,00.00 crore bearing interest at the rate of 8.05 per cent. These loans are redeemable in December 2024, January 2025, January 2025, March 2025 and March 2025 respectively. Full particulars of outstanding loans are given in Statement No. 17.

Explanatory Notes to Statement 6 - conclud.

4 Service of debt :-

Interest on debt and other obligations – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2013-14 and 2014-15 were as shown below:-

Nature of Transactions	2014-15	2013-14	Net Increase (+) / Decrease (-) during the year
	<i>(Rupees in crore)</i>		
(i) Gross debt and other obligations outstanding at the end of the year :-			
(a) Public Debt and Small Savings, Provident Funds etc.	3,70,81.02	3,22,00.82	48,80.20
(b) Other obligations	64,88.07	53,93.02	10,95.05
Total (i)	4,35,69.09	3,75,93.84	59,75.25
(ii) Interest paid by Government :-			
(a) On Public Debt and Small Savings, Provident Funds etc.	29,25.49	26,13.69	3,11.80
(b) On other obligations	3.66	0.75	2.91
Total (ii)	29,29.15	26,14.44	3,14.71
(iii) Deduct :-			
(a) Interest received on loans and advances given by Government	16.06	2.74	13.32
(b) Interest realised on investment of cash balances	1,26.98	66.74	60.24
Total (iii)	1,43.04	69.48	73.56
(iv) Net interest charges	27,86.11	25,44.96	2,41.15
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	9.28	10.00	(-)0.72
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	8.83	9.74	(-)0.91

The Government has received dividend of ₹18.00 crore during the year 2013-14 from investment and no dividend received during 2014-15

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of Loans and Advances: Loanee Groupwise

Sectors/ Loanee Groups ¹	Balance as on 1 April 2014 (*)	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2015	Net Increase/ Decrease during the year	Interest payment during the year
1	2	3	4	5	6	7	8
<i>(Rupees in crore)</i>							
Social Services							
(i) Panchayati Raj Institutions	0.75	0.00	0.00	0.00	0.75	0.00	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	1,53.81	0.00	0.00	0.00	1,53.81	0.00	0.00
(iii) Urban Development Authorities	3,58.34	13.99	0.00	0.00	3,72.33	13.99	0.00
(iv) Housing Boards	15.92	6.00	0.00	0.00	21.92	6.00	0.00
(v) Co-operative Societies/ Co-operative Corporations/ Banks	10.58	0.00	0.00	0.00	10.58	0.00	0.00
(vi) Others	36.22	0.00	0.00	0.00	36.22	0.00	0.00
Total- Social Services	5,75.62	19.99	0.00	0.00	5,95.61	19.99	0.00
Economic Services							
(i) Panchayati Raj Institutions	5.62	3.51	0.58	0.00	8.55	2.93	0.00
(ii) Municipalities/ Municipal Councils/ Municipal Corporations	5.95	0.00	0.00	0.00	5.95	0.00	0.00
(iii) Statutory Corporations	72,15.36	7,79.04	0.00	0.00	79,94.40	7,79.04	0.00
(iv) Government Companies	1,15.59	0.00	0.01	0.00	1,15.58	(-)0.01	0.00

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

Section: 1 Summary of Loans and Advances: Loanee Groupwise

Sectors/ Loanee Groups ¹	Balance as on 1 April 2014 (*)	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance as on 31 March 2015	Net Increase/ Decrease during the year	Interest payment during the year
1	2	3	4	5	6	7	8
<i>(Rupees in crore)</i>							
Economic Services - conclud.							
(v) Co-operative Societies/ Co-operatives Corporations/ Banks	46.70 (\$)	4.30	9.06	0.00	41.94	(-)4.76	0.00
Total - Economic Services	73,89.22	7,86.85	9.65	0.00	81,66.42	7,77.20	0.00
(i) Government Servants	(-)17.63	16.94	23.41	0.00	(-)24.10 (*)	(-)6.47	0.00
(ii) Loans for Miscellaneous purposes	(-)0.77			0.00	(-)0.77 (*)	0.00	0.00
Total - Loans for Miscellaneous purposes	(-)18.40	16.94	23.41	0.00	(-)24.87 (*)	(-)6.47	0.00
Total - Loans and Advances	79,46.44	8,23.78	33.06	0.00	87,37.16	7,90.72	5,16.22

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

(*) 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 (August 2015)

(\$) Increased by ₹ 0.01 crore due to rounding off.

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

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

Sl no.	Loanee entity	Year of sanction	Sanction order no.	Amount	Rate of Interest
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No such information available

Section: 2 Summary of Loans and Advances: Sector Groupwise

Sector	Balance on 1 April 2014	Disbursement during the year	Repayment during the year	Write off irrecoverable loans and advances	Balance on 31 March 2015	Net increase/decrease during the year	Interest Payment in arrears
1	2	3	4	5	6	7	8
							(₹ in crore)
Loans for Social Services	5,65.04	19.99	0.00	0.00	5,85.03	19.99	0.00
Loans for Economic Services	73,99.80	7,86.85	9.65	0.00	81,77.00	7,77.20	0.00
Loans for Government Servants	(-)18.40	16.94	23.41	0.00	(-)24.87	(-)6.47	0.00
Total	79,46.44	8,23.78	33.06	0.00	87,37.16	7,90.72	0.00

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
(i) Loans for Social Services:-		<i>(₹ in crore)</i>			
Water Supply and Sanitation					
Adityapur Notified Area Committee	0.58	3.73	4.31	2005-06	0.00
Basukinath Notified Area Committee	0.15	2.37	2.52	2005-06	0.00
Bokaro Municipalities	0.63	5.94	6.57	2006-07	0.00
Bundu Notified Area Committee	0.26	2.99	3.25	2006-07	0.00
Chaibasa Municipalities	0.30	3.03	3.33	2006-07	0.00
Chakradharpur Municipalities	0.31	4.19	4.50	2006-07	0.00
ChhataTard Notified Area Committee	0.04	0.07	0.11	2006-07	0.00
Chakulia Notified Area Committee	0.23	2.64	2.87	2006-07	0.00
Chas Municipalities	1.25	3.28	4.53	2006-07	0.00
Chatra Municipalities	1.36	2.43	3.79	2006-07	0.00
Chattarpur Notified Area Committee	0.24	2.40	2.64	2006-07	0.00
Chirkunda Notified Area Committee	0.77	2.42	3.19	2006-07	0.00
Daltanganj Municipalities	1.62	6.41	8.03	2006-07	0.00
Deogher Municipalities	0.85	5.60	6.45	2006-07	0.00
Dhanbad Municipalities	0.67	6.20	6.87	2006-07	0.00
Dumka Municipalities	1.00	6.85	7.85	2006-07	0.00
Fusro Notified Area Committee	0.68	3.27	3.95	2006-07	0.00

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

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Garhwa Municipalities	0.37	4.35	4.72	2006-07	0.00
Giridih Municipalities	0.59	4.82	5.41	2006-07	0.00
Godda Municipalities	0.37	4.39	4.76	2006-07	0.00
Gumla Municipalities	0.42	6.31	6.73	2006-07	0.00
Hazaribagh Municipalities	0.63	8.09	8.72	2006-07	0.00
Hussainabad Notified Area Committee	0.39	4.12	4.51	2006-07	0.00
Jamshedpur Notified Area Committee	0.45	7.38	7.83	2006-07	0.00
Jamtara Notified Area Committee	0.32	2.87	3.19	2006-07	0.00
Jashidih Notified Area Committee	0.37	2.84	3.21	2006-07	0.00
Jharia Notified Area Committee	0.38	4.36	4.74	2006-07	0.00
Jhumri Tillaiya Municipalities	0.31	4.13	4.44	2006-07	0.00
Jugalalai Municipalities	0.34	4.49	4.83	2006-07	0.00
Katras Notified Area Committee	0.37	4.25	4.62	2006-07	0.00
Kharswa Notified Area Committee	0.21	3.94	4.15	2006-07	0.00
Khunti Notified Area Committee	0.45	3.99	4.44	2006-07	0.00
Koderma Notified Area Committee	0.52	3.89	4.41	2006-07	0.00

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Latehar Notified Area Committee	0.54	3.67	4.21	2006-07	0.00
Lohardaga Municipalities	0.59	5.14	5.73	2006-07	0.00
Madhupur Municipalities	0.29	4.02	4.31	2006-07	0.00
Mango Notified Area Committee	0.87	5.38	6.25	2006-07	0.00
Medininager Municipalities	0.43	3.58	4.01	2006-07	0.00
Mihijam Notified Area Committee	0.49	3.71	4.20	2006-07	0.00
Pakur Municipalities	0.44	4.12	4.56	2006-07	0.00
R.R.D.A. Ranchi	0.08	4.28	4.36	2006-07	0.00
Rajmahal Notified Area Committee	0.26	3.46	3.72	2006-07	0.00
Ranchi Municipalities	3.22	16.51	19.73	2006-07	0.00
Sahebganj Municipalities	0.27	5.33	5.60	2006-07	0.00
Saraikella Municipalities	0.23	3.76	3.99	2006-07	0.00
Simdega Notified Area Committee	0.25	3.24	3.49	2006-07	0.00
Sindri Circle Municipalities	0.23	3.95	4.18	2006-07	0.00
Total Water Supply and sanitation	25.62	2,08.19	2,33.81		2,94.47

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Housing					
Jharkhand State Housing Board	0.32	1.33	1.65	2006-07	0.00
Total Housing	0.32	1.33	1.65		22.87
Urban Development					
Adityapur Notified Area Committee	0.45	1.96	2.41	2006-07	0.00
Basukinath Notified Area Committee	0.34	1.21	1.55	2006-07	0.00
Bundu Notified Area Committee	0.27	0.19	0.46	2006-07	0.00
Chaibasa Municipalities	0.22	0.58	0.80	2006-07	0.00
Chakradharpur Municipalities	0.26	0.85	1.11	2006-07	0.00
Chakulia Notified Area Committee	0.22	0.05	0.27	2006-07	0.00
Chas Municipalities	0.23	0.80	1.03	2006-07	0.00
Chattarpur Notified Area Committee	0.04	0.19	0.23	2006-07	0.00
Chatra Municipalities	0.08	0.89	0.97	2006-07	0.00
Chirkunda Notified Area Committee	0.03	0.77	0.80	2006-07	0.00
Daltanganj Municipalities	1.62	1.12	2.74	2006-07	0.00
Deogher Municipalities	0.19	0.56	0.75	2006-07	0.00
Dhanbad Municipalities	2.56	10.04	12.60	2006-07	0.00

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Dumka Municipalities	0.28	0.78	1.06	2006-07	0.00
Fusro Notified Area Committee	0.04	0.19	0.23	2006-07	0.00
Garhwa Municipalities	0.08	0.61	0.69	2006-07	0.00
Giridih Municipalities	0.16	0.77	0.93	2006-07	0.00
Godda Municipalities	0.06	0.50	0.56	2006-07	0.00
Gumla Municipalities	0.08	0.47	0.55	2006-07	0.00
Hazaribagh Municipalities	0.14	1.20	1.34	2006-07	0.00
Hussainabad Notified Area Committee	0.05	0.56	0.61	2006-07	0.00
Jamshedpur Notified Area Committee	0.44	0.56	1.00	2006-07	0.00
Jamtara Notified Area Committee	0.05	0.26	0.31	2006-07	0.00
Jashidih Notified Area Committee	0.03	0.14	0.17	2006-07	0.00
Jharia Notified Area Committee	0.21	0.68	0.89	2006-07	0.00
Jhumri Tillaiya Municipalities	0.11	0.55	0.66	2006-07	0.00
Jugasalai Municipalities	0.16	0.70	0.86	2006-07	0.00
Katras Notified Area Committee	0.03	0.16	0.19	2006-07	0.00
Kharswa Notified Area Committee	0.07	0.35	0.42	2006-07	0.00

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Khunti Notified Area Committee	0.06	0.47	0.53	2006-07	0.00
Koderma Notified Area Committee	0.06	0.56	0.62	2006-07	0.00
Latehar Notified Area Committee	0.07	0.32	0.39	2006-07	0.00
Lohardaga Municipalities	0.29	0.92	1.21	2006-07	0.00
Madhupur Municipalities	0.07	0.72	0.79	2006-07	0.00
Mango Notified Area Committee	0.18	1.01	1.19	2006-07	0.00
Medininager Municipalities	0.06	0.28	0.34	2006-07	0.00
Mihijam Notified Area Committee	0.04	0.26	0.30	2006-07	0.00
Pakur Municipalities	0.13	1.04	1.17	2006-07	0.00
R.R.D.A. Ranchi	0.01	0.25	0.26	2006-07	0.00
Rajmahal Notified Area Committee	0.03	0.19	0.22	2006-07	0.00
Ranchi Municipalities	0.82	5.40	6.22	2006-07	0.00
Sahebganj Municipalities	0.05	0.70	0.75	2006-07	0.00
Saraikella Municipalities	0.06	0.58	0.64	2006-07	0.00
Simdega Notified Area Committee	0.12	0.69	0.81	2006-07	0.00
Sindri Circle Municipalities	0.05	0.97	1.02	2006-07	0.00
Total Urban Development	10.60	42.05	52.65		2,68.08

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
<i>(₹ in crore)</i>					
Co-operatives					
Registrar of Co-operative Societies	2.32	4.06	6.38	2006-07	52.08
Total Co-operatives	2.32	4.06	6.38		52.08
(ii) Loans for Economic Services:-					
Rural Development					
Bokaro District Council	0.18	1.17	1.35	2006-07	0.00
Chatra District Council	0.08	1.31	1.39	2006-07	0.00
Deoghar District Council	0.06	1.32	1.38	2006-07	0.00
Dhanbad District Council	0.17	0.78	0.95	2006-07	0.00
Dumka District Council	0.27	1.13	1.40	2006-07	0.00
Garhwa District Council	0.12	0.67	0.79	2006-07	0.00
Giridih District Council	0.14	1.02	1.16	2006-07	0.00
Godda District Council	0.05	1.08	1.13	2006-07	0.00
Gumla District Council	0.05	0.73	0.78	2006-07	0.00
Chaibasa District Council	0.15	0.66	0.81	2011-12	0.00
Hazaribagh District Council	0.18	0.89	1.07	2011-12	0.00
Jamshedpur District Council	0.27	1.45	1.72	2011-12	0.00

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

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

Loanee entity	Principal	Interest	Total	Earlier period to which arrears relate	Total loans outstanding against the entity as on 31 March 2015
1	2	3	4	5	6
		<i>(₹ in crore)</i>			
Koderma District Council	0.14	1.37	1.51	2011-12	0.00
Latehar District Council	0.23	0.68	0.91	2011-12	0.00
Lohardaga District Council	0.15	0.69	0.84	2011-12	0.00
Pakur District Council	0.14	0.14	0.28	2011-12	0.00
Palamau District Council	0.31	1.15	1.46	2011-12	0.00
Ranchi District Council	0.41	1.08	1.49	2011-12	0.00
Sahebganj District Council	0.13	1.39	1.52	2011-12	0.00
Total Rural Development	3.23	18.71	21.94		17.28
Industries and Minerals					
Jharkhand State					
Bihar Sponge Iron Limited	5.42	5.17	10.59	2011-12	27.65
Total Industries and Minerals	5.42	5.17	10.59		27.65
Power					
Jharkhand State Electricity Board	3,11.17	5,23.53	8,34.70	2011-12	80,18.80
Tenughat Vidyut Nigam Limited	55.69	72.40	1,28.09	2011-12	60.80
Total Power	3,66.86	5,95.93	9,62.79		80,79.60
(iii) Loans to Government Servants					
State Government Employees	0.00	0.00	0.00		(-)24.87 (*)
Total Government Employees	0.00	0.00	0.00		(-)24.87 (*)
Grand Total	4,14.37	8,75.44	12,89.81		87,37.16

(*) 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 (August 2015).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2013-2014 and 2014-15

Name of the concern	2013-14			2014-15		
	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year
1	2	3	4	5	6	7
		<i>(Rupees in crore)</i>			<i>(Rupees in crore)</i>	
1. Statutory Corporations	0	0.00	0.00	0	0.00	0.00
2. Rural Banks (\$)	1	45.73	0.00	1	45.73	0.00
3. Government Companies (\$) (#)	11	69.55	18.00 (*)	11	79.30	0.00
4. Other Joint Stock Companies and Partnerships	0	0.00	0.00	0	0.00	0.00
5. Co-operative Institutions and Local Bodies (\$) (@)	17	1,10.94	0.00	18	1,16.22	0.00
Total	29	2,26.22	18.00	30	2,41.25	0.00

(*) Details of dividend received during 2013-14 was not available. No dividend received during 2014-15.

(\$) For Entity wise and Major head wise detailed Investment, please see Statement no. 19.

(#) Includes ₹35.85 crore from expenditure head (Revenue Accounts)

(@) Includes ₹50.39 crore from expenditure head (Revenue Accounts)

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

(i) Sector wise details of Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2015 in various sectors are shown below:-

Sector (no. of Guarantees within bracket)	Maximum Amount guaranteed during the year 2013-14	Outstanding at the beginning of the year 2014-15	Additions during the year 2014-15	Deletions (other than invoked) during the year 2014-15	Invoked during the year 2014-15		Outstanding at the end of the year 2014-15	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
<i>(Rupees in crore)</i>										
Economic Sector (1) (Power)	0.00	1,57.15	0.00	0.00	0.00	0.00	1,57.15	0.00	0.00	0.00

(ii) Sector wise details for each class for letter of comfort 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 2015 in various sectors are shown below:-

Class and Sector	No. of letter of comfort	Total amount for which letters of comfort issued	Details of invocation, if any	Other material details
1	2	3	4	5
<i>(Rupees in crore)</i>				
Economic Sector (Power)	W&M (13) 18/ 2012- 64/ Budget dated 07.02.2013	77.78	Government of Jharkhand conveys State Guarantee for opening additional letter of credit for Jharkhand State Electricity Board for payment of monthly bill against the electricity being purchased from DVC.	The format for opening of this additional letter of credit will be signed by the DDO of Energy Department as State Guarantor.

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

(i) Grants-in-aid paid in cash						
Grantee Institutions	Grants Released			Grants for creation of Capital Assets		
	2014-15			2013-14	2014-15	2013-14
	Non-Plan	Plan including CSS and CPS	Total			
<i>(Rupees in crore)</i>						
1 Panchayati Raj Institutions						
(i) Zilla Parishads	2,98.97	2,33.13	5,32.10	4,20.57	1,26.85	1,10.54
(ii) Panchayat Samitees	0.00	28,46.32	28,46.32	4,84.21	12,18.56	3,25.72
(iii) Gram Panchayats	0.00	0.00	0.00	5.90	0.00	0.00
2 Urban Local Bodies						
(i) Municipal Corporations	1,79.17	13,97.86	15,77.03	22.53	10,93.71	0.00
(ii) Municipalities / Municipal Councils	6.87	35.87	42.74	65.85	0.00	0.00
3 Public Sector Undertakings						
(i) Government Companies	13,50.63	1.00	13,51.63	0.00	0.00	0.00
(ii) Statutory Corporations	22,92.23	0.00	22,92.23	15,28.89	22,92.23	1,00.00
4 Autonomous Bodies						
(i) Universities	5,88.43	9,87.60	15,76.03	6,00.64	8,21.22	1,06.62

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

(i) Grants-in-aid paid in cash - conclud.

Grantee Institutions	Grants Released			Grants for creation of Capital Assets		
	2014-15		2013-14	2014-15	2013-14	
	Non-Plan	Plan including CSS and CPS				Total
	<i>(Rupees in crore)</i>					
(ii) Development Authorities	1,63.36	52.72	2,16.08	3,72.24	1,29.28	0.00
(iii) Cooperative Institutions	0.00	1,42.55	1,42.55	30.52	50.75	0.00
(iv) Others	3,41.52	2,36.77	5,78.29	14,47.94	4,66.18	1,04.79
5 Non-Government Organisations	1.17	6,83.82	6,84.99	1,06.65	4,77.45	1,50.37
6 Others	4.28	5,59.75	5,64.03	13,35.91	2,34.91	36.22
Total	52,26.63	71,77.39	1,24,04.02	64,21.85	69,11.14	9,34.26

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

(ii) Grants-in-aid given in kind (b)

Grantee Institutions	Total Value	
	<i>(Rupees in crore)</i>	
	2013-14	2014-15
1 Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samitees		
(iii) Gram Panchayats		
2 Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/ Municipal Councils		
(iii) Others		
3 Public Sector Undertakings		
(i) Government Companies		
(ii) Statutory Corporations		
4 Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Cooperative Institutions		
(iv) Others		
5 Non-Government Organisations		
6 Others		
Total		

(b) The information is awaited from State Government (August 2015).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2014-15			2013-14		
	Charged	Voted	Total	Charged	Voted	Total
	<i>(Rupees in crore)</i>					
Expenditure Heads (Revenue Account)	29,89.77	2,88,05.13	3,17,94.90	26,70.01	2,08,01.88	2,34,71.89
Expenditure Heads (Capital Account)	0.00	55,42.94	55,42.94	0.00	47,22.50	47,22.50
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	18,79.88	8,23.78	27,03.66	19,96.92	2,71.91	22,68.83
Total	48,69.65	3,51,71.85	4,00,41.50	46,66.93	2,57,96.29	3,04,63.22

(a) The figures have been arrived as follows:-

E. Public Debt

Internal Debt of the State Government	17,21.71	0.00	17,21.71	18,58.17	0.00	18,58.17
Loans and Advances from the Central Government	1,58.17	0.00	1,58.17	1,38.75	0.00	1,38.75

F. Loans and Advances*

Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	19.99	19.99	0.00	20.44	20.44
Loans for Economic Services	0.00	7,86.85	7,86.85	0.00	1,88.71	1,88.71
Loans to Government Servants, etc.	0.00	16.94	16.94	0.00	12.76	12.76
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00	0.00

G. Inter-State Settlement

Inter-State Settlement	0.00	0.00	0.00	0.00	50.00	50.00
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H. Transfer to Contingency Fund

Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
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(a) A more detailed account is given in Statement No. 17 & 18 in Volume II .

(*) A more detailed account is given in Statement No. 18 in Volume II .

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - conclud.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2013-14 and 2014-15 was as under :-

Year	Percentage of total expenditure	
	<i>Charged</i>	Voted
2013-14	<i>15.32</i>	84.68
2014-15	<i>12.16</i>	87.84

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
	<i>(Rupees in crore)</i>		
Capital and other expenditure-			
Capital Expenditure (Sub-sector-wise) -			
(i) General Services -			
Other Fiscal Services	5.00	10.43	15.43
Police	6,77.99	1,53.80	8,31.79
Public Works	4,97.83	1,58.86	6,56.69
Other Administrative Services	78.56	3.25	81.81
(ii) Social Services -			
Education, Sports, Art and Culture	14,65.23	82.97	15,48.20
Health and Family Welfare	12,44.39	2,60.97	15,05.36
Information and Publicity	0.00	0.45	0.45
Water Supply, Sanitation, Housing and Urban Development	41,39.45	1,88.90	43,28.35
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	11,32.25	1,72.72	13,04.97
Social Security and Welfare	2,13.00	1,60.02	3,73.02
Other Social Services	0.00	43.47	43.47
(iii) Economic Services -			
Agriculture and Allied Activities	1,59.99	93.30	2,53.29
Rural Development	78,82.67	13,60.22	92,42.89
Irrigation and Flood Control	44,54.80	3,78.94	48,33.74(*)
Energy	2,03.23	0.00	2,03.23
Industry and Minerals	14.22	1.16	15.38
Transport	80,53.14	24,59.95	1,05,13.09
General Economic Services	2,50.10	13.53	2,63.63
Total Capital Expenditure	3,04,71.85	55,42.94	3,60,14.79

(*) Includes ₹ 2,01.09 crore and ₹ 3,24.60 crore being reimbursement from Orissa Government for Swarnrekha Project shown as "Deduct receipts and recoveries on Capital Account" during 2013-14 and 2014-15 respectively.

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
	<i>(Rupees in crore)</i>		
Loans and Advances-			
Loans and Advances for various services:-			
Water Supply, Sanitation, Housing and Urban Development	5,65.43	19.99	5,85.42
Social Welfare and Nutrition	(-)0.40	0.00	(-)0.40 (@)
Agriculture and Allied Activities	57.24	(-)4.76	52.48
Rural Development	14.35	2.93	17.28
Energy	73,00.56	7,79.04	80,79.60
Industries and Minerals	27.66	(-)0.01	27.65
Loans to Government Servants	(-)18.40	(-)6.47	(-)24.87 (@)
Total Loans and Advances	79,46.44	7,90.72	87,37.16
Total--Capital and other expenditure	3,84,18.29	63,33.66	4,47,51.95
Inter State Settlement	0.00	0.00	0.00
Net-Capital and other expenditure	3,84,18.29	63,33.66	4,47,51.95 (x)

(@) Minus balance is due to non-allocation of balances of composite Bihar between successor States, Bihar and Jharkhand (August 2015).

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
	<i>(Rupees in crore)</i>		
Principal Sources of Funds -			
Debt-			
Internal Debt of the State Government	2,79,40.16	48,15.20	3,27,55.36
Loans and Advances from the Central Government	20,91.94	(-)4.96	20,86.98
Small Savings, Provident Funds, etc.	15,58.59	(-)2,02.57	13,56.02
Total Debt	3,15,90.69	46,07.67	3,61,98.36
Other Obligations-			
Transfer to Contingency fund	1,50.00	0.00	1,50.00
Reserve Funds	5,91.56	2,75.23	8,66.79
Deposits and Advances	54,06.23	10,93.90	65,00.13
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	1,12.28	(-)13.06	99.22
Remittances	(-)2,55.53	(-)2,37.78	(-)23.40 (\$)
Total Other Obligations	60,04.54	11,18.29	75,92.74
Total Debt and Other Receipts	3,75,95.23	57,25.96	4,37,91.10

(\$) Debit balance of ₹ 4,69.91 crore has been dropped due to adjustment of Odisha share on Swarnrekha Projects and misclassification between Works and Forest Remittances.

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
		<i>(Rupees in crore)</i>	
Deduct - Cash balance	4,28.20	(-)6,52.33	(-)2,24.13 (#)
Deduct - Investments	8,51.84	(-)1,85.71	6,66.13
Net provision of funds	3,63,15.19	65,64.00	4,33,49.10(y)
Revenue surplus(+)/ deficit(-) during the year		(-)2,30.34	
		63,33.66	
Net Provision of Funds for 2014-15		63,33.66	
(x) & (y): The difference of ₹ 14,02.85 crore between the net Capital and other expenditure (x) and the net provision of funds (y) on 31.3.2015 is explained below :-			
			<i>(Rupees in crore)</i>
1. Cumulative Revenue surplus(+)/ deficit(-) as on 31.03.2014			86,02.52
2. Revenue deficit (2014-15)			(-)2,30.34
3. Appropriation to Contingency Fund			(-)1,50.00
4. Public Debt apportioned from Composite Bihar			(-)59,61.94
5. Cash balance apportioned from Composite Bihar			(-)28.72
6. Inter State Settlement balance apportioned from Composite Bihar during 2008-09			(-)1,45.87
7. Inter State Settlement balance apportioned from Composite Bihar during 2010-11			1.40
8. Inter State Settlement balance apportioned from Composite Bihar during 2011-12			(-)75.41
9. Write off of Central CSS and CPS loans on the recommendation of 13 th Finance Commission			20.61
10. Inter State Settlement related to payment of pension liabilities to Bihar during 2012-13			(-)1,00.00
11. Inter State Settlement related to payment of pension liabilities to Bihar during 2013-14			(-)50.00
12. Drop of balances of outstanding Treasury Suspense			(-)9.49
13. Drop of outstanding balances under 8782- 102 Public Works Remittances due to adjustment of Odisha Share on Swarnrekha Projects and misclassification between Public Works and Forest Remittances.			(-)4,69.91
	Total		14,02.85

(#) Please see footnote in Statement no 21 in Volume II.

13. SUMMARY OF BALANCES

under Consolidated Fund, Contingency Fund and Public Account

A. The following is a summary of the balances as on 31 March 2015:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>
3,46,11.95	A to D, G, H and Part of L	Consolidated Fund- Government Account ^[1]	
	E	Public Debt	3,48,42.35
87,37.16	F	Loans and Advances	
		Contingency Fund	1,50.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	
		(b) State Provident Funds	20,64.44
		(c) Other Accounts	(-)7,08.42
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest	8,66.79
		(b) Reserve Funds not bearing interest	0.00
		Gross Balance	
		Investment	

^[1]To understand how the figure under "Government Account" has been arrived at, please see 'B' after one page.

13. SUMMARY OF BALANCES - contd.
under Consolidated Fund, Contingency Fund and Public Account

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>
	K	Deposits and Advances-	
		(a) Deposits bearing interest	15.86
		(b) Deposits not bearing interest	64,88.07
3.80		(c) Advances	
	L	Suspense and Miscellaneous-	
6,66.13		Investment	
		Other Items (net)	99.22
	M	Remittances(*)	(-)23.40
(-)2,24.13	N	Cash balance (closing) (a)	
4,37,94.91		Total	4,37,94.91

(a) 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 (*) under N - Cash Balance of statement 21 in volume II may please be referred to for details.

(*) Debit balance of ₹ 4,69.91 crore has been dropped due to adjustment of Odisha share on Swarnrekha Projects and misclassification between Works and Forest Remittances.

13. SUMMARY OF BALANCES - contd.
under Consolidated Fund, Contingency Fund and Public Account

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
<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>
2,88,38.67 (*)	A-Amount at the debit of Government Account on 1 April 2014	
	B-Receipt Heads-(Revenue Account)	3,15,64.56
3,17,94.90	C-Expenditure Heads-(Revenue Account)	
55,42.94	D-Expenditure Heads-(Capital Account)	
0.00	F-Inter State Settlement	
	G- Transfer to Contingency Fund	
	H-Amount at the debit of Government (*) Account on 31 March 2015	3,46,11.95
6,61,76.51	Total	6,61,76.51
(*) Debit balance of Government Account on 31 March 2015 has been arrived at as follows:-		
	(i) Debit balance of the Government as on 01 April 2014	2,83,68.76
	(ii) ₹ 4,69.91 crore dropped during the year for adjustment of Odisha share on Swaranrekha projects etc.	4,69.91
	Total	2,88,38.67

13. SUMMARY OF BALANCES - conclud.
under Consolidated Fund, Contingency Fund and Public Account

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

Notes to Accounts

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period: These accounts present the transactions of the Government of Jharkhand for the period 1 April 2014 to 31 March 2015 and have been compiled based on the initial accounts rendered by the 26 District Treasuries, 06 Sub-treasuries, 252 Public Works (including River Valley Projects), 113 Forest Divisions and Advices of the Reserve Bank of India. Delays in monthly rendition of accounts were negligible and no accounts were excluded at the end of the year.

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

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

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

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

(v) Classification between Revenue and Capital:

(a) Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. However, the Government has incorrectly provided and incurred an amount of ₹ 15.96 crore towards “Major Works” under the Revenue Section during the year as indicated in **Annexure- B**.

(b) Expenditure relating to Grants-in-Aid as per the Indian Government Accounting Standard (IGAS) – 2 is to be classified as Revenue expenditure. The State Government made budget provision and classified ₹ 5.37 crore Grant-in-aid given by the State under Capital major head 4702 Capital outlay on Minor Irrigation for Jharkhand State water Society and Jharkhand State Lift Irrigation Corporation. The matter has been brought to the notice of the State Government but remained uncorrected.

2. Quality of accounts

(i) Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure'

₹ 421.28 crore constituting 54 *per cent* of expenditure under Major Head 6801 which could be classified under the minor head "205" was booked under "800 Other Expenditure". Similarly, ₹ 1120.47 crore under 46 Revenue Major Heads of accounts on the receipts side, constituting about 38.55 *per cent* of the total Revenue receipts, was recorded under the Minor Head "800 Other Receipts" under the concerned Major Heads. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. Instances where a substantial proportion (50 *per cent* or more) of the receipts were classified under the Minor Head 800 Other receipts are listed in **Annexure- C**.

(ii) Unadjusted Abstract Contingency Bills (AC) Bills

Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) bills to meet unforeseen expenditure by debiting Service Heads. They are required to present Detailed Contingency (DC) bills with supporting documents which are to reach the office of the Accountant General within a month of drawal of the AC bill. 13,988 AC bills amounting to ₹ 4886 crore for the period 2000-01 to 2014-15 are outstanding as on 31 March 2015. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. Details are given below:-

Table 1: Outstanding Abstract Contingency Bills

(₹ in crore)

Year	AC Bills Drawn		DC Bills Submitted		Outstanding DC Bills	
	Number	Amount	Number	Amount	Number	Amount
2000-01 to 2012-13	54,095	14,468	40,798	10,572	13,297	3,896
2013-14	468	667	248	343	220	324
2014-15	550	721	79	55	471	666
Total	55,113	15,856	41,125	10,970	13,988	4,886

Out of ₹ 721 crore drawn against AC bills in 2014-15, AC bills amounting to ₹ 372 crore (51.60 *per cent*) were drawn in March 2015 alone and of this ₹ 133 crore (18.45 *per cent*) was drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control.

(iii) Outstanding Utilization Certificates against Grants-in-Aid sanctioned by the State Government

In terms of rule 429 of the Jharkhand Treasury Code, Grants-in-Aid are disbursed on the basis of authorities issued by Accountant General (A&E), against the sanctions of the State Government. Utilisation Certificates (UCs) are to be submitted to the Accountant General (A&E) office within one year of disbursement. UCs outstanding beyond the specified periods indicates absence of assurance on utilisation of the grants for intended purposes. The status of outstanding UCs is mentioned below:

Table 2: Outstanding Utilisation Certificate

Year(*)	Number of Utilization Certificates awaited	Amount (₹ in crore)
Upto 2012-13	3040	1579.07
2013-14	1075	1406.65
2014-15	1696	2162.85
Total	5811	5148.57

(* The year mentioned above relates to “Due Year” i.e., after 12 months of actual drawal.)

(iv) Reconciliation of Receipts and Expenditure

Rule 475 (viii) of the Jharkhand Financial Rules require all Controlling Officers to reconcile the Receipt and Expenditure of the Government with the figures accounted for by the Accountant General.

Expenditure of ₹ 13,472.99 crore (33.65 percent of total Consolidated Fund expenditure) and receipts of ₹ 24,158.15 crore (63.10 per cent of total Consolidated Fund receipts) was reconciled by 58 per cent (105 of 180 Controlling Officers) for expenditure and 29 per cent (29 of 100 Controlling Officers) for Receipts respectively.

(v) Cash Balance

Out of a difference of ₹ 38.87 crore (Cr) between the Cash balance worked out by the Accountant General and that reported by RBI as on 31 March 2015, ₹ 37.26 crore for the period 2014-15 has been sent to Reserve Bank of India, Patna for reconciliation while ₹ 1.61 crore (Dr) pertaining to periods prior to October 1987 under discussion between the State Government and the RBI for settlement/ write off.

(vi) Implementation of Centrally Sponsored Schemes (State share) and State Schemes

The State Government provides funds to State/ District level Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations, etc., for implementation of Centrally Sponsored Schemes (State Share) and State Schemes. Since the funds are generally not being

spent fully by the implementing agencies in the same financial year, these result in unspent balances remaining in the bank account of these implementing agencies at the end of the year. The aggregate of the unspent balances in the bank accounts of the implementing agencies which are kept outside Government accounts is not readily ascertainable. The expenditure of the Government as reflected in the Accounts to that extent is therefore, not final.

3. Other Items

(i) Liabilities on Retirement Benefits

During the year, ₹ 3462.53 crore (10.89 *per cent* of total revenue expenditure) was incurred on “Pension and Other Retirement benefits” to State Government employees recruited on or before 30.11.2004. State Government employees recruited on or after 01.12.2004 are covered under the New Pension Scheme, which is a Defined Contributory Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his monthly salary and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated. While the State Government followed the correct procedure of accounting in respect of its contribution and transferring the employees contribution for the year (₹ 171.47 crore) to the Public account and thereafter to NSDL/ Trustee Bank, the employer's contribution (₹ 171.70 crore) was directly transferred to NSDL/ Trustee Bank without routing through the Public Account. Since details of transactions under Revenue Receipts and Revenue Expenditure are closed to Government every year unlike the balances in Public Account, the procedure followed makes details of Government contribution in previous years difficult to assess.

As on 31 March, 2015, ₹ 15.86 crore remained outstanding in the Fund, pending transfer to NSDL / Trustee Bank. Balances pertaining to the New Pension Scheme are booked under the Public Account Major Head ‘8342 Other Deposits- 117 Defined Contribution Pension Scheme for Government Employees’ which comes under the category ‘Deposits bearing Interest’. In terms of guidelines, the Government is required to pay interest on such balances, which was not done. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

(ii) Apportionment of pension liabilities and other retirement benefits

In terms of the Eighth Schedule under Section 53 of the Bihar Reorganisation 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. Jharkhand Government has reimbursed only an amount of ₹ 548.17 crore to the State of Bihar out of payable amount of ₹ 2584.09 crore up to 31.03.2011. Bihar Government has raised a claim for ₹ 771.37 crore for the years 2011-12 and 2012-13 which is yet to be reimbursed by the Government of Jharkhand. The claim by Government of Bihar for the years 2013-14 and 2014-15 is yet to be received.

(iii) Allocation of balances as a result of reorganisation of States

The Bihar Reorganisation Act, 2000 provides for the manner in which balances are to be apportioned among the successor of States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as on 14 November 2000 under Capital Section (Major Heads “4059” to “5475”), Loans and Advances (Major Heads “6202” to “7615”) and balances under Part III Public Accounts except Deposit with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period w.e.f. 15.11.2000 to 31.03.2001. The opening balances for these heads were taken as nil in the Finance Accounts of Jharkhand for the period w.e.f. 15.11.2000 to 31.03.2001.

Jharkhand Government has sought legal recourse in respect of ownership of some Boards, Corporations, Local Bodies, etc as well as on apportionment of Pension liability.

Detailed annexures for apportionment have been sent to respective State Governments for concurrence before accounting for adjustments in the Finance Accounts, and balances will be incorporated after such concurrence.

In sum, while the balances under Public Debt and Cash Balance maintained by the Reserve Bank of India have been apportioned, balances under the Capital section (₹ 1,19,35.23 crore), Loans and Advances (₹ 65,83.36 crore) and Public Account (₹ 74,43.90 crore) remain un-apportioned. Details are given in Appendix-XIII of the Finance Accounts 2014-15

(iv) Guarantees given by the State Government

Statement 9 of the Finance Accounts depicts 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 as at the end of the year. No Guarantee Policy and Guarantee Redemption Fund has been framed/ constituted by the Government till 2014-15. No Guarantee has been given by the State Government during 2014-15. Only ₹157.15 crore guarantee is outstanding at the end of the year 2014-15 which was given to the Power sector - DVC in earlier years. Information on the period and the terms and conditions during which the guarantee was given has not been given by the State Government.

(v) Loans and Advances

Information provided in Statement 18 of the Finance accounts 2014-15 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government, is awaited, as is the confirmation from the State Government on the balances as on 31 March 2015. Confirmation of balances of individual loanees is also awaited from the State Government on loans for which detailed accounts are maintained by the Accountant General. This has been indicated in 1- Acceptance of Balances to Appendix-VII of the Finance Accounts 2014-15.

(vi) Investment

Statement no. 8 of Finance Accounts shows comparative summary of investment in the share capital of Statutory Corporations, Rural Banks, Government Companies, Joint Stock of Companies and Co-operative Institution and Local Bodies during and at the end of the year. Detailed entity wise investment is given in Statement no. 19 of the Finance Accounts. Out of total investment of ₹ 241.25 crore , ₹ 86.24 crore (35.75 per cent) has been invested from Revenue Account.

(vii) Outstanding Certificate of “Sufficiently Real Administrative Audit” of Secret Service Fund

As per Annexure 4 of Appendix 5 of Jharkhand Financial Rules, a “sufficiently real administrative audit” of the expenditure incurred from secret service funds is to be conducted by the Controlling Officer nominated by the Government and a certificate in this regard furnished to the Accountant General (A&E) in the prescribed form not later than the 31 August, following the year to which the expenditure relates.

Certificates pertaining to the years noted against each of the following Controlling Officers have not been furnished to Accountant General (A&E):

Table 3: Outstanding Certificates of Secret Service Fund

Year	Drawing and Disbursing Officer	Amount (₹ in crore)	Due date of submission of Certificate
2005-06	Director General and Inspector General of Police	8.30	On or before 31 August 2006
2007-08	Additional Director General of Police (Special Branch)	4.50	On or before 31 August 2008
2008-09	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2009
2012-13	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2013
2013-14	Additional Director General of Police (Special Branch)	2.50	On or before 31 August 2014

(viii) Reserve Funds and Deposits

(a) Non discharge of interest liabilities: The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Accounts are annual liabilities that the State Government is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 01 April 2014 as detailed below:

Table 4: Interest liabilities on Reserve Funds and Deposits**(₹ in crore)**

Sector	Sub-sector	Rate of interest	Balance at the beginning of 2014-15	Interest outstanding
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	8.00 <i>per cent</i> (Average of Ways and Means interest rate)	591.56	47.32
K-Deposits and Advances	(a) Deposits Bearing Interest (CPS)	8.70 <i>per cent</i> (Interest rate payable on balances in General Provident Fund)	18.56	1.61
Total				48.93

(b) Consolidated Sinking Fund: The Twelfth Finance Commission has recommended that States should set up Sinking Funds for amortization of all loans and that these Funds should not be used for any other purpose, except for redemption of such loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund stipulate a minimum annual contribution of 0.50 *per cent* of outstanding liabilities at the beginning of the year. The State Government has outstanding debt amounting to ₹ 37,593.85 crore, for which, a minimum amount of ₹ 187.97 crore (@ 0.50 *per cent* of outstanding liabilities) should have been appropriated for reduction or avoidance of debt during 2014-15. The State Government has, however, not created a Sinking Fund for amortization of liabilities.

(c) Guarantee Redemption Fund: As per the recommendation of the Twelfth Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilized for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund is operated outside the State Government account and administered by the Reserve Bank of India. Under the guidelines, the State Government is required to make minimum annual contribution of 0.50 *per cent* of outstanding guarantee at the beginning of year. The proceeds of the Fund are invested in Government of India securities and this does not form part of the State Government Ways and Means Advances. The State Government has not created a Guarantee Redemption Fund. Consequently, the State Government was required to make a minimum contribution of ₹ 0.79 crore, which is 0.50 *per cent* of outstanding guarantees of ₹ 157.15 crore as on 01 April 2014. This contribution was not made. The impact on the overall liabilities of the State due to non-constitution of the Fund and non-contribution thereto, has not been estimated.

(d) State Disaster Response Fund: As per recommendation of the Thirteenth Finance Commission, the State Government replaced its existing Calamity Relief Fund and commenced operations of the “State Disaster Response Fund” in 2010-11. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. Following Government of India’s release of ₹ 236.52 crore in two instalments in August 2014 and January 2015, the State Government was required to transfer ₹ 315.36 crore (₹ 236.52 crore Central share and ₹ 78.84 crore State share) to the Fund in 2014-15. The State Government, however, has only transferred ₹ 307.85 crore (2nd instalment of ₹ 150.17 crore of 2013-14 and 1st instalment of ₹ 157.68 crore of 2014-15 constituting of both Central and State share). Thus, there was a short transfer of ₹ 157.68 crore (Second installment of 2014-15 both central and state share).

Expenditure already incurred on natural calamities during the year was set off (MH 2245-05) against fund balance to the extent of ₹ 32.62 crore leaving a balance of ₹ 866.79 crore in SDRF. In terms of the guidelines, balances lying in the Fund are required to be invested by the State Executive Committee (SEC) constituted for the management of the Fund which was not done.

The interest payable on the un-invested balances of earlier years has not been estimated.

(ix) Suspense and Remittance balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of the major suspense heads and Remittance heads to the end of last three years is given below:

Table 5: Outstanding Suspense and Remittances Balances

(₹ in crore)

8658-Suspense Account						
Name of the Minor Head	2012-2013		2013-2014		2014-2015	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 PAO Suspense	5.66	4.48	10.56	..	11.47	..
Net	Dr. 1.18		Dr. 10.56		Dr. 11.47	
102 Suspense Account (Civil)	1.27	0.55	1.86	0.92	1.10	0.00
Net	Dr. 0.72		Dr. 0.94		Dr. 1.10	
110 Reserve Bank Suspense (Central Accounts Office)	4.18	0.38	0.00	0.00	0.00	0.00
Net	Dr. 3.80		0.00		0.00	
8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102- P.W. Remittances	29056.00	28628.39	34858.68	34565.45	41193.38	41188.46
Net	Dr. 427.61		Dr. 293.23		Dr. 4.92	
103-Forest Remittances	1582.84	1606.76	1701.46	1725.16	1939.08	1939.13
Net	Cr. 23.92		Cr. 23.70		Cr. 0.05	

(x) Contingency Fund

The corpus of the Jharkhand Contingency Fund is ₹ 150.00 crore. Finance Department, Government of Jharkhand has issued 58 sanctions amounting to ₹ 149.35 crore during the year 2014-15 which has been recouped to the Fund through Supplementary Budget keeping the total corpus of the Fund intact at the close of the year.

(xi) Rush of Expenditure

In accordance with Rule 113 of Jharkhand Budget Manual read with Rule 300 of Jharkhand Treasury Code, drawal of Fund particularly at the fag end of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, almost 30 *per cent* of the total expenditure has been incurred in March 2015. Various departments of the State Government in 31 major heads have incurred expenditure which ranged from 50 *per cent* to 100 *per cent* of their total expenditure during March, 2015, indicating that the effort was primarily to exhaust the budget provisions and not on prudent budgetary management. Details are given in **Annexure- “D”**.

(xii) Restructuring of Centrally Sponsored Schemes (CSSs)/ Additional Central Assistances (ACA-excluding Block Grants)

Planning Commission has mapped 137 CSSs and 5 ACA Schemes under 66 Umbrella schemes in the 12th Five Year Plan (2012-17). From 1 April 2014 onwards Government of India released central assistance for CSSs/ ACA directly to the State Government instead of to the Implementing Agencies; these releases are now classified as “Central Assistance to the State Plan”. Government of Jharkhand, however, has continued with the budgetary depiction of earlier years and not in terms of the restructured pattern of CSS/ ACA / Flagship schemes.

There are 47 CSS/ACA/Flagship schemes in Jharkhand. ₹ 43,67.05 crore was depicted in the Public Financial Management System (PFMS) portal of CGA as Central Assistance to the State Plan of the Government of Jharkhand in 2014-15. However, Clearance Memos from Reserve Bank of India, Central Accounts Section , Nagpur and supporting sanction orders from the respective Ministries of Government of India were received in respect of ₹ 43,70.20 crore and appropriately booked in the accounts of the State Government under Major head “1601 Grants-in-aid from Central Government”. This needs reconciliation. Since the State Government continues to depict the Plan Expenditure in terms of the existing classification pattern, it has been possible to track the details of expenditure on the 47 flagship schemes which was incurred from amounts released by the Government of India and given in Annexure II to Statement 15 of the Finance Accounts 2014-15.

Further, as per Annexure II to Statement 15 of the Finance Accounts 2014-15. (before revision of format) in respect of 10 Major Schemes, while there was a shortfall in ₹335.69 crore in

the releases made by Government of India in respect of these schemes, the State Government released its share in excess by ₹ 566.36 crore for the same schemes during 2014-15. However, the expenditure on these schemes is equal to the total release made by both the Central Government and State Government.

Information on the remaining schemes has not been received from the State Government.

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

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organizations (NGOs) for implementation of various schemes/ programmes. As per the PFMS portal of the Controller General of India (CGA), Government of India released ₹ 130.92 crore to the implementing agencies in Jharkhand during 2014-15. Details are at Appendix-VI of the Finance Accounts 2014-15. Government of India's decision to release all assistance to CSSs/ ACA directly to the State Government and not to implementing agencies has reduced the direct transfers to implementing agencies by 94.97 *per cent*, as compared to 2013-14.

(xiv) Adjustment of excess repayment against written off Central Loans:-

In terms of Government of India's decision on the recommendation of the 13th Finance Commission, Ministry of Finance (Department of Expenditure) vide Sanction Order No. 13/2011-12 dated 29 February 2012 wrote off Central Loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the Ministries (other than Ministry of Finance) outstanding on 31.03.2010 and limited to current balance outstanding in the ledger of the Ministries. Repayment of loan and interest, if any, made by the State after 31.03.2010 against these written-off loans was to be adjusted against the repayment of the loans due from States against current loans from Ministry of Finance (Department of Expenditure), Government of India. State Government made excess repayment of Principal (₹ 17.05 crore)

and Interest (₹ 3.19 crore) amounting to ₹ 20.24 crore, which has not been adjusted by the Ministry of Finance, due to which, the Principal of ₹ 17.05 crore has led to adverse balance (net debit) and overstatement of Public Debt of the Government to that extent.

(xv) Improper accounting of transactions relating to the Central Road Fund (CRF)

The accounting procedure relating to the Central Road Fund prescribes that receipt of Grants in Aid from the Government of India is first recorded in the Revenue section of the accounts (Major Head 1601) and thereafter transferred to the Fund under Public Account (MH-8449 other deposits -103 subvention from Central Road Fund), by debiting the Revenue Expenditure (Major Head 3054 – Roads and Bridges). This is in keeping with the principle that Grants in Aid are to be recorded in the Revenue section irrespective of purpose (Capital or Revenue), and also ensures that the Revenue surplus of the State Government is not unduly inflated because of the grant. The same is to be accounted for by debit to the head “8449 Other Deposit” by per contra minus debit to the major head “3054/ 5054 minor 902 Amount met from Deposit Head”.

The State Government, however, deviated from the procedure, and did not operate the Major Head 8449-103 under Public Account. The Grant-in-aid from Government of India of ₹29.14 crore (₹17.74 crore under MH-02-105 and ₹11.40 crore under MH-04-105) was booked to the Revenue Receipt Major Head 1601. Since the amount was not routed through the Public Account, there is no assurance on the utilisation of the amount received as Grant-in-aid.

(xvi) Disclosures under the Jharkhand Fiscal Responsibility and Budget Management (FRBM) Act 2007

Targets fixed by the State Government in the Jharkhand Fiscal Responsibility and Budget Management Act, 2007 read with the Jharkhand Fiscal Responsibility and Budget Management (Amendment) Act 2010, the ceilings fixed by the Thirteenth Finance Commission, and the achievements as per the accounts of 2014-15 are given below:

Table 6 : Targets and Achievements under FRBM Act

SI No.	Targets	Achievements
1.	Reducing the Revenue Deficit to zero w.e.f. the year 2011-12	The State Government achieved Revenue Surplus for the last three years. However, Revenue Deficit (0.12 <i>per cent</i> of GSDP) for the year 2014-15 stood at ₹ 230.34 crore.
2.	Reducing the Fiscal Deficit / Gross State Domestic Product (GSDP)* to 3 <i>per cent</i> in 2011-12.	The Fiscal Deficit – GSDP* ratio was 3.32 <i>per cent</i> in 2014-15.

*Source: Ministry of Statistics and Programme Implementation GSDP figures of ₹ 197514 crore for 2014-15 as on 31 July 2015 (Directorate of Economics and Statistics of Jharkhand)

(xvii) Committed Liabilities

In terms of the Twelfth Finance Commission recommendations, while the changeover to the accrual based system of accounting is favoured, some action has been initiated by the Central Government to move towards accrual basis of accounting. However as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements were required to be appended to the present system of cash accounting to enable more informed decision making. This includes data on Committed Liabilities in the future among others like implications of major policy decisions taken by the Government during the year or new schemes proposed in the budget for future cash flows, etc.

Appendix XII of the Finance Accounts 2014-15 on Committed Liabilities of the Government has been incorporated with the details furnished by the State Government. As complete information has not been furnished by the State Government, the Appendix is therefore incomplete to that extent.

(xviii) Impact on Revenue Deficit and Fiscal Deficit

Impact on Revenue Deficit and Fiscal Deficit of the State Government (details given in preceding paragraphs) is given below:-

Table 7: Impact on Revenue Deficit and Fiscal Deficit**(₹ in crore)**

Paragraph no.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
1 (v) (a)	Major works under Revenue section instead of Capital	15.96			
1 (v) (b)	Grant-in-aid booked under Capital section instead of Revenue		5.37		
3 (viii) (a)	Non-credit of interest under interest bearing Reserve Funds and Deposits		48.93		48.93
3 (viii) (b)	Non contribution to Consolidated Sinking Fund		187.97		187.97
3 (viii) (c)	Non contribution to Guarantee Redemption Fund		0.79		0.79
3 (viii) (d)	Non transfer of second instalment to the State Disaster Response Fund		157.68		157.68
Total (net) understatement		384.78		395.37	

Annexure - A

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

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

A. Periodical Adjustments made by the Accountant General						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
1.	Transfer of Central Share and State Share to State Disaster Response Fund	2245	Relief on account of Natural Calamities	8121	General and Other Reserve Funds	307.85
2.	Reimbursement of expenditure on account of Relief on account of Natural Calamity	8121	General and Other Reserve Funds	2245	Relief on account of Natural Calamities	32.62
3.	Adjustment of interest accrued on General Provident Fund	2049	Interest Payments	8009	State Provident Funds	337.30

Annexure - A – contd.

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

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
1.	Transfer to Public Works Deposit Funds	2203	Technical Education	8443	Civil Deposit-108 Public Works Deposit	3.67
2.	Transfer to Public Works Deposit Funds	3475	Other General Economic Services	8443	Civil Deposit-108 Public Works Deposit	1.10
3.	Transfer to Public Works Deposit Funds	4047	Capital Outlay on Other Fiscal Services	8443	Civil Deposit-108 Public Works Deposit	10.43
4.	Transfer to Public Works Deposit Funds	4055	Capital Outlay on Police	8443	Civil Deposit-108 Public Works Deposit	46.37
5.	Transfer to Public Works Deposit Funds	4202	Capital Outlay on Education, Sports, Art and Culture	8443	Civil Deposit-Public Works Deposit	75.09
6.	Transfer to Public Works Deposit Funds	4210	Capital Outlay on Medical and Public Health	8443	Civil Deposit-108 Public Works Deposit	0.45
7.	Transfer to Public Works Deposit Funds	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8443	Civil Deposit-108 Public Works Deposit	133.08

Annexure - A- contd.

(Refer to para 1(ii) of Notes to Accounts)

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
8.	Transfer to Public Works Deposit Funds	4235	Capital Outlay on Social Security and Welfare	8443	Civil Deposit-108 Public Works Deposit	159.88
9.	Transfer to Public Works Deposit Funds	4250	Capital Outlay on Other Social Services	8443	Civil Deposit-108 Public Works Deposit	41.40
10.	Transfer to Public Works Deposit Funds	4401	Capital Outlay on Crop Husbandry	8443	Civil Deposit-108 Public Works Deposit	6.68
11.	Transfer to Public Works Deposit Funds	4402	Capital Outlay on Soil and Water Conservation	8443	Civil Deposit-108 Public Works Deposit	16.70
12.	Transfer to Public Works Deposit Funds	4403	Capital Outlay on Animal Husbandry	8443	Civil Deposit-108 Public Works Deposit	4.86
13.	Transfer to Public Works Deposit Funds	4404	Capital Outlay on Dairy Development	8443	Civil Deposit-108 Public Works Deposit	5.90
14.	Transfer to Public Works Deposit Funds	4405	Capital Outlay on Fisheries	8443	Civil Deposit-108 Public Works Deposit	9.66

Annexure - A- contd.

(Refer to para 1(ii) of Notes to Accounts)

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
15.	Transfer to Public Works Deposit Funds	4408	Capital Outlay on Food, Storage and Warehousing	8443	Civil Deposit-108 Public Works Deposit	12.40
16.	Transfer to Public Works Deposit Funds	4515	Capital Outlay on Other Rural Development Programmes	8443	Civil Deposit-108 Public Works Deposit	45.06
17.	Transfer to Public Works Deposit Funds	4702	Capital Outlay on Minor Irrigation	8443	Civil Deposit-108 Public Works Deposit	9.91
18.	Transfer to Public Works Deposit Funds	5053	Capital Outlay on Civil Aviation	8443	Civil Deposit-108 Public Works Deposit	5.00
19.	Transfer to Public Works Deposit Funds	5054	Capital Outlay on Roads and Bridges	8443	Civil Deposit-108 Public Works Deposit	291.43
20.	Transfer to Public Works Deposit Funds	5055	Capital Outlay on Road Transport	8443	Civil Deposit-108 Public Works Deposit	0.65
21.	Transfer to Public Works Deposit Funds	5452	Capital Outlay on Tourism	8443	Civil Deposit-108 Public Works Deposit	12.36
22.	Transfer to Public Works Deposit Funds	2515	Other Rural Development Programme	8448	Deposit of Local Funds- 101 District Funds	213.56

Annexure - A- conclud.

(Refer to para 1(ii) of Notes to Accounts)

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

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
23.	Transferred to the PL Account of Panchyat Bodies	2501	Special Programmes for Rural Development	8448	Deposit of Local Funds- 109 Panchyat Bodies Funds	271.54
24.	Transferred to the PL Account of Municipalities/ Municipal Corporation	2217	Urban Development	8448	Deposit of Local Funds- 102 Municipal Funds	237.31
25.	Transferred to the PL Account of Municipalities/ Municipal Corporation	6217	Loans for Urban Development	8448	Deposit of Local Funds- 102 Municipal Funds	560.00
26.	Transferred to the PL Account of Jharkhand Transmission Development Corporation	6801	Loans for Power Projects	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	779.04
27.	Transferred to the PL Account of Jharkhand Transmission Development Corporation	2801	Power	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	2258.92
28.	Transferred to the PL Account of Education Fund	2210	Medical and Public Health	8448	Deposit of Local Funds 111 Medical and Charitable Funds	271.54
29.	Transferred to the PL Account of Jharkhand State Housing Board	6216	Loans for Housing	8448	Deposit of Local Funds 108 State Housing Board Funds	8.00

Annexure - B

(Referred to Para 1(v)(a) of Notes to Accounts)

Major Works under Revenue Section

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-head	Description	Detailed Head	Amount
2014	00	114	09	For infrastructure of the Judicial Academy under the recommendations of 13th Finance Commission	0545 Major Works	11.43
2515	00	001	28	Superintending Engineer (Rural Works Department) - Non- P.M.G.S.Y Road	0545 Major Works	0.86
3054	03	337	01	Road Works	0545 Major Works	2.48
3475	00	106	03	Strengthening of State Legal Measurement	0545 Major Works	1.19
Total						15.96

Note : The expenditure in Major Works includes cost of acquisition of land and structures.

Annexure - C

(Refer to Para 2 (i) of Notes to Accounts)

Statement showing details of receipts classified as "800 Other Receipts"

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total Receipts	Per cent of amount booked under "800" over total receipts
			(₹ in crore)		
1	2	3	4	5	6
1	0041	Taxes on Vehicles	441.15	660.37	66.80
2	0051	Public Service Commission	0.44	0.49	89.80
3	0058	Stationery and Printing	0.08	0.08	100.00
4	0059	Public Works	2.00	2.09	95.69
5	0070	Other Administrative Services	46.90	50.58	92.72
6	0075	Miscellaneous General Services	23.11	23.11	100.00
7	0202	Education, Sports, Art and Culture	31.72	42.25	75.08
8	0211	Family Welfare	0.25	0.25	100.00
9	0215	Water Supply and Sanitation	11.42	13.19	86.58
10	0217	Urban Development	36.87	36.87	100.00
11	0220	Information and Publicity	0.18	0.18	100.00
12	0235	Social Security and Welfare	3.83	4.16	92.07
13	0250	Other Social Services	5.70	6.70	85.07
14	0401	Crop Husbandry	16.20	16.34	99.14

Annexure – C – conclud.

(Refer to Para 2 (i) of Notes to Accounts)

Statement showing details of receipts classified as "800 Other Receipts"

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total Receipts	Per cent of amount booked under "800" over total receipts
			(₹ in crore)		
1	2	3	4	5	6
15	0403	Animal Husbandry	1.69	2.88	58.68
16	0404	Dairy Development	5.06	5.06	100.00
17	0405	Fisheries	4.36	4.53	96.25
18	0406	Forestry and Wild Life	3.65	3.75	97.33
19	0425	Co-operation	9.77	10.19	95.88
20	0435	Other Agricultural Programmes	0.20	0.20	100.00
21	0515	Other Rural Development Programmes	96.93	97.09	99.84
22	0700	Major Irrigation	194.97	194.97	100.00
23	0701	Medium Irrigation	20.23	20.23	100.00
24	0702	Minor Irrigation	1.68	1.68	100.00
25	0801	Power	13.39	13.39	100.00
26	0851	Village and Small Industries	2.01	2.24	89.73
27	0852	Industries	2.01	2.06	97.57
28	1054	Roads and Bridges	36.95	50.38	73.34
29	1055	Road Transport	0.01	0.01	100.00
30	1452	Tourism	2.51	2.51	100.00
31	1456	Civil Supplies	1.02	1.02	100.00
		Total	1016.29	1268.85	80.10

Note: During the year ₹ 1120.47 crore has been booked under "Other Receipts" in 46 Major Heads. More than 50 per cent of the total receipts booked under "800 Other Receipts" have been shown in this Annexure.

Annexure – D
(Refer to Para 3 (xi) of Notes to Accounts)
Rush of Expenditure

(₹ in crore)

Sl. No.	Major Head	Expenditure during 2014-15	Expenditure in March 2015	Per cent of expenditure
1	2705	0.28	0.28	100.00
2	2810	50.00	50.00	100.00
3	3075	466.18	466.18	100.00
4	4047	10.43	10.43	100.00
5	4406	3.00	3.00	100.00
6	4425	3.56	3.56	100.00
7	4853	0.16	0.16	100.00
8	5053	21.73	21.73	100.00
9	6216	6.00	6.00	100.00
10	6515	2.98	2.98	100.00
11	4402	34.87	34.54	99.07
12	4403	8.39	8.19	97.55
13	4235	160.02	154.21	96.37
14	2205	29.94	27.13	90.61
15	4405	9.77	8.59	87.89
16	4250	43.47	35.58	81.85
17	4055	153.80	121.48	78.98
18	2852	72.46	57.09	78.78
19	4220	0.45	0.34	75.88
20	4711	29.23	21.23	72.62
21	2211	80.80	57.38	71.01
22	2217	896.58	618.73	69.01
23	4408	12.40	8.49	68.52
24	2203	166.77	95.83	57.46
25	2401	306.43	173.60	56.65
26	2053	336.70	188.79	56.07
27	2204	22.62	12.44	54.98
28	5055	2.23	1.21	54.36
29	4401	8.41	4.49	53.36
30	2215	822.51	428.03	52.04
31	2425	94.02	47.88	50.92
32	2216	20.54	10.44	50.82