

FINANCE ACCOUNTS
(Volume - I)

2012-13

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 31.03.2013 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 (7(ii), 8, 9, 14, 15(b)(i) and 15(c)(i), explanatory notes (6(A) and 6(B) to Statement No. 5 and note (iii) to Statement No. 11) and appendices (V, VI, IX(i), IX(ii), X and XI) 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 **Principal Accountant General (Audit)** in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. 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 2012-13.

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 31.03.2013.



**The
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

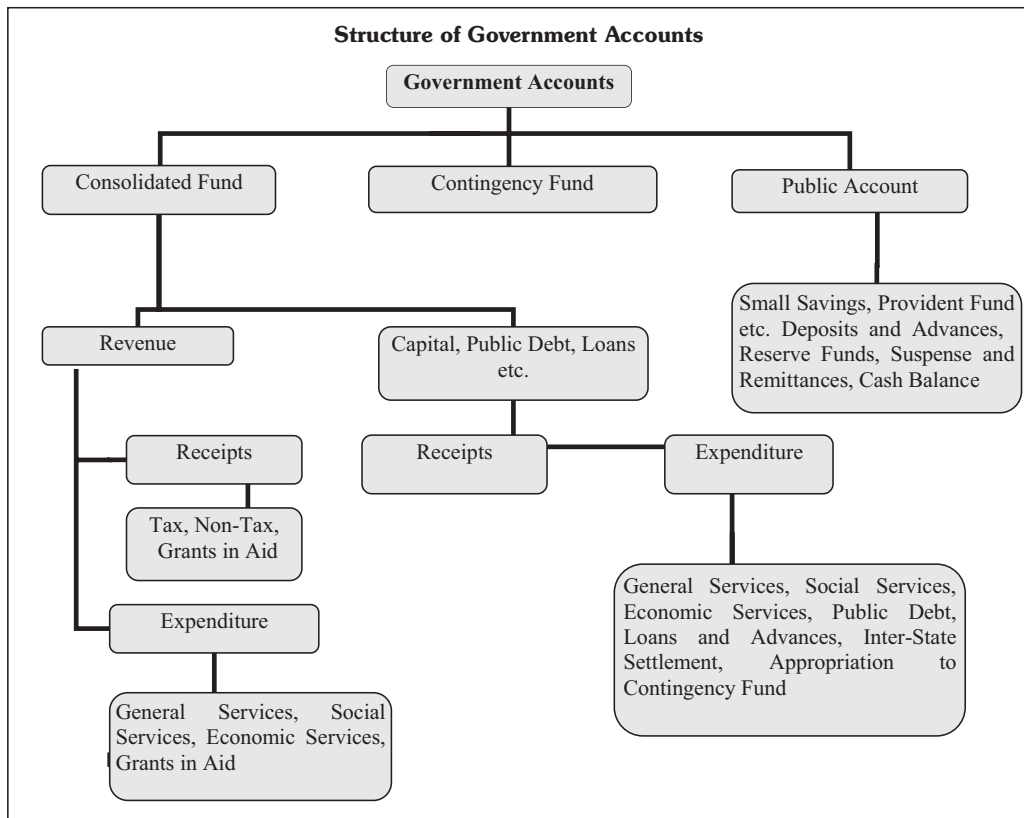
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund : All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund : Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund 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 in the Consolidated Fund of the State.

Part III: The Public Account : All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government Accounts



2. DIVISIONS, SECTIONS, SECTORS etc.

The two main divisions of the Accounts in the Consolidated Fund are, as depicted in A.1.1 on previous page, “Revenue” and “Capital, Public Debt, Loans etc.” which are divided into sections “Receipts” and “Expenditure”. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, “General Services”, “Social Services”, “Economic Services”, under which specific functions or services shall be grouped. The Sectors are sub-divided into sub-sectors/ Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub-functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. sub-heads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

- 1. Statement of Financial Position :** Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
- 2. Statement of Receipts and Disbursement :** This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the Consolidated Fund, Contingency Fund and Public Account. Further within the Consolidated Fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

- 3. Statement of Receipts (Consolidated Fund) :** This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by

the Government and recoveries on account of loans and advances made by the Government.

- 4. Statement of Expenditure (Consolidated Fund) :** This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises Appendix I, which is a depiction of Cash Balances and Investment of Cash Balances of the Government.

The **volume 2** comprises three parts. The **first part contains six statements** as given below :

- 5. Statement of progressive Capital Expenditure :** This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement 1.
- 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. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government acts as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
- 7. Statement of Loans and Advances given by the Government :** The Loans and Advances given by the State Government are depicted in Statement 1 and recoveries, disbursements feature in Statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the Accountant General office and details of which are maintained by the State Departments.
- 8. Statement of Grants-in-aid given by the State Government :** This Statement depicts grants-in-aid. It includes a note on grants given in kind also.
- 9. Statement of Guarantees given by the Government :** 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 are presented in this statement.
- 10. Statement of Voted and Charged Expenditure :** This statement presents details of voted and charged expenditure of the Government.

Volume 2 Part II : This part contains **9 Statements** presenting details of transactions by **minor head** corresponding to statements in volume 1 and part 1 of volume 2.

- 11. Detailed Statement of Revenue and Capital Receipts by minor heads :** This statement presents the Revenue and Capital receipts of the Government in detail.
- 12. Detailed Statement of Revenue Expenditure by minor heads :** This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
- 13. Detailed Statement of Capital Expenditure :** This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
- 14. Detailed Statement of Investments of the Government :** The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
- 15. Detailed Statement of Borrowings and other Liabilities :** Details of borrowings (market loans raised by the Government and Loans etc. from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to Statement 6 in volume 2 of Part 1.
- 16. Detailed Statement on Loans and Advances given by the Government :** The details of Loans and Advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to Statement 7 in volume 2 of Part 1.
- 17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account:** The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
- 18. Detailed Statement on Contingency Fund and other Public Account transactions :** The statement shows changes in Contingency Fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
- 19. Detailed Statement on Investment of earmarked funds :** This statement shows the details of investment out of reserve funds in public account.

Volume 2 Part III contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central Schemes and State Plan schemes etc. These details are

present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below is not exhaustive.

Parameter	Summary Statements (Volume 1 & 2)	Detailed Statements (Volume 2)	Appendices (Volume 1 & 2)
Revenue Receipts (including Grants received)	2, 3	11	
Revenue Expenditure	2, 4	12	II (Salary), III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital Receipts	2, 3	11	
Capital Expenditure	1, 2, 4	5, 13, 17	
Loans and Advances by the Government	1, 2,7	16	
Debt Position/ Borrowings	1, 2,6	15	
Investments of the Government in Companies, Corporations etc.		14	
Cash	1, 2		I, VIII
Balances in Public Account and investments thereof	1, 2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI, VII

Book Adjustments :

Certain transactions are in the nature of periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

- (i) Adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/ Public Account (e.g. GPF).
- (ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

- (iii) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest Payments and crediting 8009-State Provident Fund.
- (v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance Commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1. STATEMENT OF FINANCIAL POSITION

Assets ^[1]	<i>Reference (Serial no.)</i>	As at 31 March 2012	As at 31 March 2013
	Notes to Accounts	Statement	(Rupees in crore)
Cash			
(i) Cash in Treasuries and Local Remittances			
(ii) Departmental Balances		18	18.48 14.57
(iii) Permanent Imprest		18	0.11 0.11
(iv) Cash Balance Investments		18	4.41 7,46.57
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 3(iii)	18	93.85 (-)56.50
(vi) Investments from Earmarked Funds ^[2]		19	... ...
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc.		14	1,01.86 1,07.11
(ii) Other Capital Expenditure		13	2,14,29.06 2,56,42.24
(iii) Inter State Settlement		...	75.40 1,00.00
Contingency Fund (un-recouped)		...	... ...
Loans and Advances	Para 4(iii)	7, 16	71,90.15 77,47.85
Advances with departmental officers		18	12.14 12.72

^[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>	<i>Notes to Accounts</i>	<i>Statement</i>	As at 31 March 2012	As at 31 March 2013
<i>(Rupees in crore)</i>					
Suspense and Miscellaneous Balances ^[3]	Para 4(v)		18		
Remittance Balances			18	2,70.17	4,11.86
Cumulative excess of expenditure over receipts ^[4]				16,96.61	4,02.32
Total				3,08,92.24	3,51,28.85

^[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. The figure as on 31.03.2013 includes ₹ 100.00 crore relating to Inter State Settlement being pension liability paid to Bihar.

1. STATEMENT OF FINANCIAL POSITION - conclud.

Liabilities	Reference (Serial no.)	As at 31 March 2012	As at 31 March 2013
	Notes to Accounts	Statement	
<i>(Rupees in crore)</i>			
Borrowings (Public Debt)			
(i) Internal Debt		15	2,22,85.78
(ii) Loans and Advances from Central Government-			
(a) Non-Plan Loans		15	8.79
(b) Loans for State Plan Schemes		15	20,15.62
(c) Loans for Central Plan Schemes		15	(*)
(d) Loans for Centrally Sponsored Plan Schemes		15	(*)
(e) Other loans		15	(*)
Contingency Fund (Corpus)		18	1,50.00
Liabilities on Public Account			
(i) Small Savings, Provident Funds, etc.		18	15,27.70
(ii) Deposits		18	43,82.78
(iii) Reserve Funds	Para 4(vi)	18	4,43.10
(iv) Remittance Balances			
(v) Suspense and Miscellaneous Balances	Para 4(v)	18	78.47
Cumulative excess of receipts over expenditure			
Total			3,08,92.24
			3,51,28.85

^(*) Closing balance under 6004 Loans and Advances from the Central Government have been dropped on the recommendation of 13th Finance Commission. For details please see Statement 15.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements		
	2012-13	2011-12	2012-13	2011-12	
Part I - Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	<i>(Rupees in crore)</i>		Revenue Expenditure	<i>(Rupees in crore)</i>	
State Own Revenue	1,17,59.21	99,92.11			
(i) Tax revenue (raised by the State)	82,23.58	69,53.89	Salaries ^[1]	64,46.02	63,05.57
(ii) Non-Tax revenue			Grants-in-aid ^[2]	64,97.81	45,17.42
			Subsidies	2,69.62	2,86.38
Interest receipts	72.23	44.16	General services		
Others	34,63.40	29,94.06	Interest Payment and service of debt	23,91.25	22,67.08
			Pension	29,31.19	22,96.69
			Others	7,14.81	7,96.22
Total (ii) Non-Tax revenue	35,35.63	30,38.22	Total	60,37.25	53,59.99
			Social services	25,92.16	25,97.73
Share of Union Taxes/ Duties	81,88.14	71,69.93	Economic services	15,57.01	19,24.49
Grants from Central Government	48,22.21	52,57.41	Compensation and assignment to Local Bodies and PRI		
Total Revenue Receipts	2,47,69.56	2,24,19.45	Total Revenue Expenditure	2,33,99.87	2,09,91.58
Revenue Deficit	...	...	Revenue Surplus	13,69.69	14,27.87
Section-B: Capital					
Capital Receipts			Capital Expenditure^[3]		
			General Services	1,75.91	1,55.56
			Social Services	10,29.78	8,66.31
			Economic Services ^[4]	30,12.74	21,37.50
Total Capital Receipts			Total Capital Expenditure	42,18.43	31,59.37

^[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'.

Grants-in-aid does not include expenditure of ₹ 3,37 crore on 'Sarva Siksha Abhiyan' and ₹ 1,05 crore on 'Indira Awas Yojana' during 2011-12 and ₹ 1,42 crore and ₹ 2,73.27 crore on 'Mid-day Meal Programme' during 2011-12 and 2012-13 respectively, since expenditure thereon was not classified as grants-in-aid in State Budget.

^[3] Includes ₹ 12.81 crore and ₹ 4,52.51 crore as Grants-in-Aid expenditure under Capital Account respectively for the year 2011-12 and 2012-13. This will understate "Revenue Deposit" of the Government.

^[4] Includes ₹ 46.53 crore and ₹ 43.56 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the major heads '4515', '5054' and '5452' respectively for the year 2011-12 and 2012-13.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS conclud.

	Receipts		Disbursements	
	2012-13	2011-12	2012-13	2011-12
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>	
Recoveries of Loans and Advances	43.11	23.42	Loans and Advances disbursed	
			Social Services	18.50 12.40
			Economic Services	5,63.57 1,86.60
			Others	18.74 18.10
Total Recoveries of Loans and Advances	43.11	23.42	Total Loans and Advances disbursed	6,00.81 2,17.10
Public Debt receipts			Repayment of Public Debt	
Internal Debt (Market Loans, NSSF etc.)	49,60.35	26,38.70	Internal Debt (Market Loans, NSSF etc.)	20,44.54 14,84.31
Loans from Government of India	2,38.65	32.53	Loans from Government of India	1,38.52 1,54.71
Total Public Debt receipts	51,99.00	26,71.23	Total Public Debt payment	21,83.06 16,39.02
Net of Inter State Settlement			Net of Inter State Settlement	1,00.00 75.40
Total Capital Receipts	52,42.11	26,94.65	Total Capital Expenditure	71,02.30 50,90.89
Total Receipts Consolidated Fund	3,00,11.67	2,51,14.10	Total Expenditure Consolidated Fund	3,05,02.17 2,60,82.47
Deficit in Consolidated Fund	4,90.50	9,68.37	Surplus in Consolidated Fund	
Part II - Contingency Fund				
Contingency Fund	...	...	Contingency Fund	... ...
Part III - Public Account ^[5]				
Small savings	6,67.69	6,13.38	Small savings	6,45.53 5,43.74
Reserves & Sinking Funds	2,79.80	1,38.58	Reserves & Sinking Funds	4,03.23 2,43.71
Deposits	85,71.31	51,38.27	Deposits	72,80.77 41,05.66
Advances	1,34.34	97.38	Advances	1,34.91 1,00.14
Suspense and Miscellaneous ^[5]	2,03,08.23	2,39,15.76	Suspense and Miscellaneous ^[6]	2,10,15.08 2,29,73.65
Remittances	46,42.57	45,20.03	Remittances	47,84.27 45,02.89
Total Receipts Public Account	3,46,03.94	3,44,23.40	Total Disbursements Public Account	3,42,63.79 3,24,69.79
Deficit in Public Account			Surplus in Public Account	3,40.15 19,53.61
Opening Cash Balance	93.85	(-)8,91.39	Closing Cash Balance	(-)56.50 93.85
Increase in cash balance	(-)1,50.35	9,85.24	Decrease in cash balance	

^[5] For details please refer to Statement no. 18 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. 18.

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

Description	Actuals	
	2012-13	2011-12
I- CONSOLIDATED FUND		
A. Tax Revenue		<i>(Rupees in crore)</i>
A.1 Own Tax revenue		
Taxes on Sales, Trades, etc.	64,21.61	55,22.02
State Excise	5,77.92	4,57.08
Stamps and Registration fees	4,92.40	4,01.17
Taxes on Vehicles	4,65.36	3,91.92
Taxes and Duties on Electricity	1,10.72	72.76
Land Revenue	96.38	52.94
Other Taxes on Income and Expenditure	43.49	...
Other Taxes and Duties on Commodities and Services	15.19	...
Taxes on Goods and Passengers	0.51	40.96
A.2 Share of net proceeds of Taxes		
Corporation Tax	29,41.08	28,22.18
Taxes on Income other than Corporation Tax	17,60.78	14,33.54
Customs	13,60.60	12,43.16
Service Tax	11,95.96	8,55.72
Union Excise Duties	9,24.66	8,04.44
Taxes on Wealth	4.97	10.89
Other Taxes and Duties on Commodities and Services	0.09	15.04
Total A	1,64,11.72	1,41,23.82
B. Non-Tax Revenue		
Non-ferrous Mining and Metallurgical Industries	31,42.47	26,62.79
Interest Receipts	72.23	44.16
Roads and Bridges	42.45	26.67
Labour and Employment	33.96	27.96
Medium Irrigation	24.65	21.67
Social Security and Welfare	20.48	15.42
Water Supply and Sanitation	18.71	11.59
Major Irrigation	18.63	18.86

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

Description	Actuals	
	2012-13	2011-12
	<i>(Rupees in crore)</i>	
Police	16.14	10.53
Other Rural Development Programmes	15.13	26.12
Dividend and Profit	15.00	1.17
Other Administrative Services	14.30	17.01
Industries	13.37	3.73
Other Social Services	12.02	5.85
Medical and Public Health	11.18	35.11
Education, Sports, Art and Culture	8.03	28.19
Power	7.92	0.15
Other General Economic Services	5.23	8.93
Tourism	5.18	0.17
Village and Small Industries	5.12	3.59
Co-operation	4.77	14.28
Forestry and Wild Life	4.22	3.71
Fisheries	4.21	3.59
Contribution and Recoveries towards Pension and other Retirement Benefits	3.49	2.50
Civil Supplies	3.35	2.22
Crop Husbandry	2.73	11.63
Public Works	2.65	1.82
Minor Irrigation	2.03	2.10
Animal Husbandry	1.86	1.62
Jails	1.62	2.30
Public Service Commission	0.98	3.32
Housing	0.87	0.89
Road Transport	0.34	3.11
Miscellaneous General Services	0.11	14.89
Dairy Development	0.06	0.11
Civil Aviation	0.04	0.12
Family Welfare	0.04	0.04
Other Agricultural Programmes	0.03	0.28
Information and Publicity	0.01	0.01
Other Fiscal Service	0.01	...
Supplies and Disposals	0.01	...
Urban Development	...	0.01
Total B	35,35.63	30,38.22

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

Grants	Actuals	
	2012-13	2011-12
II. GRANTS FROM GOVERNMENT OF INDIA		
C. Grants-in-aid from Central Government	<i>(Rupees in crore)</i>	
Non Plan Grants		
Grants under the Constitution (Distribution of Revenue Order)	...	...
Grants under the proviso to Article 275 (1) of the Constitution	11,57.79	10,78.28
Grants towards contribution to State Disaster Response Fund	2,14.53	1,02.16
Grants under National Calamity Contingency Fund	...	...
Other Grants	1,11.09	3,70.33
Grants for State/Union Territory Plan Schemes		
Block Grants (including EAP)	19,53.98	17,93.73
Grants under the proviso to Article 275 (1) of the Constitution	1,87.83	1,98.85
Grant for Central Road Fund	30.00	16.28
Other Grants	2,22.13	3,95.75
Grants for Central Plan Schemes	30.81 (a)	66.87
Grants for Centrally Sponsored Plan Schemes	9,14.05	12,35.16 (*)
Grants for Special Plan Schemes	...	...
Total C	48,22.21	52,57.41
Total Revenue Receipts (A+B+C)	2,47,69.56	2,24,19.45

(*) Grants for ₹ 52.50 lakhs (₹ 35.78 lakhs for the year 2001-02 and ₹ 16.72 lakhs for the year 2002-03) regarding Poultry Development of Animal Husbandry Department has been refunded during the year 2011-12.

(a) Grants for ₹ 45.00 lakhs for the year 2004-05 regarding Setting up State Bio Control Laboratory of Agriculture Department has been refunded during the year 2012-13.

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

Description	Actuals	
	2012-13	2011-12
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts	<i>(Rupees in crore)</i>	
Disinvestment proceeds	...	...
Others	...	...
Total D	...	...
E. Public Debt receipts		
Internal Debt of the State Government		
Market Loans	36,00.00	12,54.05
Loans from the National Bank for Agricultural and Rural Development	7,50.00	6,50.99
Loans from National Co-operative Development Corporation	1.83	8.33
Loans from other Institutions	18.50	2,14.66
Special Securities issued to National Small Savings Fund	2,21.23	2,81.48
Ways and Means Advances	3,68.79	2,29.19
Loans and Advances from the Central Government		
Non Plan Loans	...	...
Loans for State Plan Schemes	2,38.65	32.53
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	...	...
Total E	51,99.00	26,71.23
F. Loans and Advances by State Government (Recoveries) [1]	43.11	23.42
G. Inter-State Settlements	...	...
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	3,00,11.67	2,51,14.10

^[1] Details are in Statement no. 7 and Statement no. 16 in Volume 2.

**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	43.11	...	...	43.11
	President, Vice President/ Governor/ Administrator of Union Territories	5.10	...	...	5.10
	Council of Ministers	7.27	...	...	7.27
	Administration of Justice	2,03.88	...	...	2,03.88
	Elections	30.02	...	...	30.02
A.2	Fiscal Services				
	Land Revenue	1,70.73	...	...	1,70.73
	Stamps and Registration	11.32	...	...	11.32
	State Excise	14.92	...	...	14.92
	Taxes on Sales, Trade etc.	42.40	...	...	42.40
	Taxes on Vehicles	5.03	...	...	5.03
	Other Taxes and Duties on Commodities and Services	0.62	...	...	0.62
	Other Fiscal Services	2.31	...	...	2.31
	Interest Payments	23,91.24	...	...	23,91.24
A.3	Administrative Services				
	Public Service Commission	5.48	...	...	5.48
	Secretariat-General Services	1,57.02	...	...	1,57.02
	District Administration	1,86.28	...	...	1,86.28
	Treasury and Accounts Administration	14.10	...	...	14.10
	Police	22,17.17	1,13.31	...	23,30.48
	Jails	78.92	...	...	78.92
	Stationery and Printing	1.54	...	...	1.54
	Public Works	83.11	61.88	...	1,44.99
	Other Administrative Services	93.73	0.72	...	94.45

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
A. General Services - conclud.				<i>(Rupees in crore)</i>
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	29,31.19	...	...	29,31.19
Total General Services	86,96.49	1,75.91	...	88,72.40
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	42,89.41	90.76	...	43,80.17
Technical Education	73.16	...	...	73.16
Sports and Youth Services	22.10	...	...	22.10
Art and Culture	26.61	...	...	26.61
B.2 Health and Family Welfare				
Medical and Public Health	7,28.10	1,46.84	...	8,74.94
Family Welfare	80.63	...	...	80.63
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	3,43.22	2,96.22	...	6,39.44
Housing	41.08	8.77	2.00	51.85
Urban Development	2,57.76	1,82.43	16.50	4,56.69
B.4 Information and Broadcasting				
Information and Publicity	46.27	...	...	46.27
B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	5,63.88	1,94.39	...	7,58.27

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
B Social Services - Concl.				<i>(Rupees in crore)</i>
B.6 Labour and Labour Welfare				
Labour and Employment	1,50.43	...	...	1,50.43
B.7 Social Welfare and Nutrition				
Social Security and Welfare	10,33.99	1,10.37	...	11,44.36
Nutrition	3,53.58	...	...	3,53.58
Relief on Account of Natural Calamities	2,80.92	...	...	2,80.92
B.8 Others				
Other Social Services	0.38	...	...	0.38
Secretariat-Social Services	17.07	...	...	17.07
Total Social Services	83,08.59	10,29.78	18.50	93,56.87
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	3,06.09	8.00	...	3,14.09
Soil and Water Conservation	46.67	...	...	46.67
Animal Husbandry	1,19.55	...	...	1,19.55
Dairy Development	68.43	...	...	68.43
Fisheries	42.81	1.65	...	44.46
Forestry and Wild life	2,65.94	4.00	...	2,69.94
Agricultural Research and Education	85.96	...	...	85.96
Co-operation	54.47	2.75	...	57.22
Other Agricultural Programmes	2.52	...	...	2.52
C.2 Rural Development				
Special Programmes for Rural Development	56.02	...	...	56.02
Rural Employment	2,22.75	...	...	2,22.75
Other Rural Development Programmes	14,89.40	8,86.85	1.87	23,78.12

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
C Economic Services - concld.				<i>(Rupees in crore)</i>
C.3 Irrigation and Flood Control				
Major Irrigation	1,06.59	2,82.24	...	3,88.83
Medium Irrigation	1,13.80	96.45	...	2,10.25
Minor Irrigation	60.90	1,94.91	...	2,55.81
Command Area Development	0.11	...	...	0.11
Flood Control and Drainage		17.48	...	17.48
C.4 Energy				
Power	14,60.20	...	5,41.70	20,01.90
New and Renewable Energy	1,00.00	...	...	1,00.00
C.5 Industry and Minerals				
Village and Small Industries	90.50	...	...	90.50
Industries	1,11.97	...	...	1,11.97
Non-Ferrous Mining and Metallurgical Industries	17.64	...	...	17.64
Other Outlays on Industries and Minerals	...	1.00	...	1.00
C.6 Transport				
Civil Aviation	40.26	...	...	40.26
Roads and Bridges	3,58.19	14,98.90	...	18,57.09
Road Transport	29.83	4.54	...	34.37
Other Transport Services	2,97.59	...	...	2,97.59
C.7 General Economic Services				
Secretariat-Economic Services	27.50	...	...	27.50
Tourism	4.38	13.97	...	18.35
Census Surveys and Statistics	20.52	...	...	20.52
Civil Supplies	7,91.24	...	...	7,91.24
Other General Economic Services	2.96	...	20.00	22.96
Total Economic Services	63,94.79	30,12.74	5,63.57	99,71.10

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION				
<i>(Rupees in crore)</i>				
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	...		...	...
E. Loans to Government Servants etc.				
Loans to Government Servants etc.	...	...	18.74	18.74
F. Public Debt				
Internal Debt of the State Government	...	20,44.54	...	20,44.54
Loans and Advances from the Central Government	...	1,38.52	...	1,38.52
G. Inter State Settlement				
Inter State Settlement	...	...	1,00.00	1,00.00
Total Loans, Grants-in-aid and Contributions	...	21,83.06	1,18.74	23,01.80
Total Consolidated Fund Expenditure	2,33,99.87	64,01.49	7,00.81	3,05,02.17

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Object of Expenditure	2010-11			2011-12			2012-13		
	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>									
Salaries	55,78.98	62.69	56,41.67	63,05.58	46.53	63,52.11	64,46.04	43.56	64,89.60
Grants-in-aid (Non-Salary) (a)	...	...	...	26,12.87	...	26,12.87	39,77.26	1,85.98	41,63.24
Pensionary Charges(#)	20,81.10	...	20,81.10	22,96.69	...	22,96.69	30,31.19	...	30,31.19
Major works (State Plan)	1,21.35	13,76.39	14,97.74	2,50.11	20,59.69	23,09.80	49.47	27,58.53	28,08.00
Interest Payments	22,27.54	...	22,27.54	22,67.08	...	22,67.08	23,91.25	...	23,91.25
Repayment of borrowings	...	12,99.43	12,99.43	...	16,39.02	16,39.02	...	21,83.06	21,83.06
Grants-in-aid for Capital assets (a)	...	...	...	2,38.00	...	2,38.00	11,74.38	2,52.87	14,27.25
Grants-in-aid (Salary)	...	...	...	16,66.55	...	16,66.55	13,46.17	13.66	13,59.83
Supplies and Materials	9,88.87	40.29	10,29.16	12,44.16	38.43	12,82.59	11,42.14	67.62	12,09.76
Other expenditure	9,46.74	5,48.09	14,94.83	7,53.46	4,45.61	11,99.07	1,96.04	6,89.20	8,85.24
Loans and Advances	...	3,07.56	3,07.56	...	2,17.10	2,17.10	...	6,00.81	6,00.81
State Contribution (b)	11,55.11	1,32.91	12,88.02	8,96.74	3,03.87	12,00.61	3,96.69	31.90	4,28.59
Maintenance and repair	1,86.39	18.21	2,04.60	2,76.80	21.41	2,98.21	3,57.50	51.33	4,08.83
Approval Amount	1,00.57	1,00.91	2,01.48	2,66.80	...	2,66.80	3,49.67	...	3,49.67
Central Share	3,76.39	16.70	3,93.09	2,35.04	1,03.96	3,39.00	3,44.98	...	3,44.98
Minor Works	2,18.74	74.75	2,93.49	1,91.39	73.51	2,64.90	1,82.85	1,29.73	3,12.58
Honorarium	1,49.39	...	1,49.39	...	...	...	2,91.31	...	2,91.31
Subsidies	80.44	...	80.44	2,86.38	...	2,86.38	2,69.62	...	2,69.62
Scholarships/ stipend	1,37.01	12.73	1,49.74	2,26.40	21.70	2,48.10	2,24.11	30.57	2,54.68
Cash relief	1,00.26	...	1,00.26	1,45.42	...	1,45.42	2,33.44	12.31	2,45.75
Electricity Expenditure	1,43.17	...	1,43.17	45.88	...	45.88	1,51.20	0.02	1,51.22
Contractual Allowances	37.27	...	37.27	48.85	...	48.85	1,12.50	0.10	1,12.60
Wages	73.76	...	73.76	63.87	...	63.87	91.32	...	91.32
Travelling Expenses	60.49	...	60.49	74.53	...	74.53	83.91	0.33	84.24
Lumpsum	...	...	...	2,44.25	...	2,44.25	76.38	6.60	82.98
Office expenses	64.49	...	64.49	82.06	...	82.06	74.06	0.41	74.47
Machinery and Equipment	42.38	13.43	55.81	49.43	...	49.43	34.42	33.97	68.39
Professional Services	40.31	...	40.31	2,09.40	...	2,09.40	61.14	0.58	61.72
Motor-vehicle	46.16	...	46.16	46.22	...	46.22	53.40	0.31	53.71
Contributions	83.27	3,04.36	3,87.63	75.27	46.81	1,22.08	32.79	8.50	41.29
Medical Store Supply	35.24	...	35.24	19.85	...	19.85	21.22	11.33	32.55
Advertising and Publicity	15.83	...	15.83	43.06	...	43.06	28.10	...	28.10
Uniform	16.08	...	16.08	23.18	...	23.18	26.41	0.05	26.46
Expenditure on training	17.24	...	17.24	...	...	...	17.89	0.23	18.12
Other Administrative expenses	10.45	...	10.45	23.78	...	23.78	16.60	...	16.60
Purchase of New Motor	15.68	...	15.68	13.48	...	13.48	13.21	2.90	16.11
Training Allowance	...	...	...	12.74	...	12.74	15.36	0.43	15.79
Grants-in-aid (a)	31,14.71	7.00	31,21.71	...	...	...	...	...	...

(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".

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

(#) Includes ₹ 100.00 crores paid as pensionary liabilities to Bihar under major head "7810 Inter State Settlement" during 2012-13.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) conclud.

Object of Expenditure	2010-11			2011-12			2012-13		
	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>									
Seminar,Exhibition and Publicity	...	...	...	...	...	...	13.69	0.10	13.79
Share of taxes/ duties/ Rent, Rates, Taxes (c)	...	...	...	...	...	...	11.39	0.04	11.43
Investments	...	...	...	...	17.50	17.50	...	...	...
Other contracts services	99.25	...	99.25	...	...	...	...	...	...
Sports promotion	48.87	...	48.87	...	...	...	...	...	...
Others (Includes expenditure less than ₹ 10 crore under each object head)	65.50	8.74	74.24	25.18	70.80	95.98	60.77	11.97	72.74
Gross Expenditure	1,84,79.03	43,24.19	2,28,03.22	2,12,60.50	51,05.94	2,63,66.44	2,33,99.87	71,29.00	3,05,28.87
Deduct- Recoveries	5,34.30	52.89	5,87.19	2,68.91	15.06	2,83.97	...	26.70	26.70
Net Expenditure	1,79,44.73	42,71.30	2,22,16.03	2,09,91.59	50,90.88	2,60,82.47	2,33,99.87	71,02.30	3,05,02.17

(c) Rent, rates and Taxes includes ₹ 9.20 crore in "Other".

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 2012 to 31 March 2013. The accounts of receipts and expenditure of the Government of Jharkhand have been compiled based on the initial accounts rendered by the District Treasuries, Public Works (including River Valley Project) and Forest Divisions and advices of the Reserve Bank of India. Delays in monthly rendition were negligible, and no accounts have been excluded at the end of the year.

(ii) Basis of Accounting: With the exception of some book adjustments (**Annexure “I”**) 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: 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, during the year, the Government has incorrectly provided and incurred an amount of ₹ 49.47 crore towards “Major Works” under Revenue Section as indicated in **Annexure “II”**. Consequently, the revenue surplus of the State Government for the financial year 2012-13 is understated to this extent.

(vi) Expenditure relating to Grants-in-Aid as per the Indian Government Accounting Standard – 2 (IGAS-2) is to be classified as Revenue expenditure. The State Government made budget provision and classified ₹ 452.51 crore under Capital major heads (Annexure “III”**). Consequently, the revenue surplus of the State Government for the financial year 2012-13 stood**

overstated to this extent. This had been reported by the Accountant General (A&E) to the State Government in the Budget Review (May 2012), but remained uncorrected.

2. Status on inclusion of Statements / information recommended by Twelfth Finance Commission

On the recommendations of the Twelfth Finance Commission, two statements, viz., (i) Implications of major policy decisions during the year or new schemes proposed in the budget on the future cash flows as on 31 March 2013; and (ii) Information on committed liabilities of the State in future as at the end of 31 March 2013; have been included as **Appendix XIII and XIV** respectively.

3. Quality of Accounts

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

₹ 776.11 crore under 16 Revenue, Capital and Loan Major Heads of accounts on the expenditure side, constituting about 6.02 per cent of the total expenditure (Revenue and Capital), was recorded under the Minor Head 800-‘Other Expenditure’, below the concerned Major Heads. Similarly, ₹ 665.55 crore under 45 Revenue Major Heads of accounts on the receipts side, constituting about 5.69 per cent of the total Revenue receipts, was recorded under the Minor Head 800-‘Other Receipts’ under the concerned Major Heads. Minor Heads 800-‘Other Expenditure’ and ‘Other Receipts’ are intended to be operated only when the appropriate minor head has not been provided in the accounts. 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 “IV”**.

(ii) 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 ₹ 7101.97 crore (23.28 per cent of total expenditure) and receipts of ₹ 15370.35 crore (51.21 per cent of total receipts) was reconciled by 59.44 per cent and 27 per cent of the Controlling Officers respectively.

(iii) Reconciliation of discrepancy between the cash balance worked out by Accountant General and cash balance reported by Reserve Bank of India

As on 31 March 2013, the cash balance with the RBI as worked out by the Accountant General was ₹ 56.50 crore (Cr), while the cash balance reported by the RBI was ₹ 57.06 crore (Dr).

The net difference of ₹ 0.56 crore (Cr) includes an unreconciled amount of ₹ 1.61 crore (Dr) pertaining to the period prior to October 1987 which is under discussion between the State Government and the RBI for settlement/ write off. The remaining difference of ₹ 2.17 crore (Cr) for the financial year 2012-13 has since been settled (July 2013). Details of the cash balance position are given in the note below Statement no. 18.

(iv) Existence of unadjusted Abstract Contingency Bills (AC Bills)

Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) bills 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 not later than the 25th of the month following the date of preparation of the AC bill. 24666 DC bills amounting to ₹ 5483 crore pertaining to the period 2000-01 to 2012-13 are outstanding as of 30 June 2013. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. Details are given below:-

(₹ in crore)

Year	AC Bills Drawn		DC Bills Submitted		Outstanding DC Bills	
	Number	Amount	Number	Amount	Number	Amount
Upto 2010-11	52489	11943	28773	7515	23716	4428
2011-12	1059	1600	538	1139	521	461
2012-13	547	917	118	323	429	594
Total	54095	14460	29429	8977	24666	5483

Out of ₹ 917 crores drawn against AC bills in 2012-13, AC bills amounting to ₹ 402.03 crores were drawn in March 2013 alone, out of which ₹ 170.59 crores 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.

(v) Transfer of money from the Consolidated Fund to Public Account

Grants-in-aid amounting to ₹ 2312.44 crore was drawn in the March 2013 and transferred to Local Fund Accounts by debiting service heads. Such transfers do not represent actual expenditure as within the intent of the Legislature.

(vi) 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:

Year	Number of Utilization Certificates awaited	Amount Involved (₹ in crore)
Upto 2010-11	2339	1737.14
2011-12	1080	1349.00
2012-13*	880	1554.34

(*Except where the sanction orders state otherwise, utilisation certificates in respect of grants disbursed during 2012-13 become due only during 2013-14.)

(vii) Transfer of funds to Personal Deposit (PD) Accounts

Under the rules, Personal Deposit Accounts are operated by transferring amounts from the Consolidated Fund and utilised for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year. The State Government did not open any PD account in 2012-13. There is, however, an unspent balance of ₹ 68.53 crore pertaining to earlier years lying in the “State Advocate Welfare Association Fund” which is required to be transferred to the bank account of the Jharkhand Advocate Welfare Fund Trustee Committee.

4. Other Items

(i) Liabilities on Retirement Benefits:

During the year, ₹ 2931.19 crore (12.53 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 allowance, 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. During the year, the State Government deposited ₹ 110.01 crore towards employer’s contribution directly to NSDL/Trustee Bank (refer Statement No. 12) and also transferred the employees’ contribution of ₹ 109.78 crore initially to the Fund account and thereafter to the NSDL/Trustee Bank (refer Statement No. 18). As on 31 March 2013, ₹ 13.41 crore remained outstanding in the Fund, pending transfer to NSDL/Trustee Bank. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

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

Under the 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 following years from the Controlling Officer are pending:-

Year	Drawing and Disbursing Officer	Amount (Rupees 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

(iii) Loans and Advances

Annexure A to Appendix-VIII depicts details of Loans and Advances as required under the Indian Government Accounting Standards - 3 (IGAS-3) notified by the Government of India. The information is incomplete, since detailed information of overdue principal and interest in respect of Loans and Advances where the accounts are maintained by the State Government, is awaited. The State Government has also not confirmed the balances as on 31 March 2013, including those where individual loanee accounts are maintained by the Accountant General (A&E).

(iv) Transfer to State Disaster Response Fund

The State commenced operation of the “State Disaster Response Fund” in 2012-13 as recommended by the Thirteenth Finance Commission. 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 ₹ 214.53 crore in two instalments in May 2012 and November 2012, the State Government was required to transfer ₹ 286.04 crore (₹ 214.53 crore Central share and ₹ 71.51 crore State share) to the Fund in 2012-13. The State Government, however, has only transferred ₹ 143.02 crore. The State’s Revenue Surplus is therefore overstated to the extent of the untransferred amount of ₹ 143.02 crore.

(v) Working out suspense balance on net basis

The Finance Accounts reflect the net balances under Suspense 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 (under Major Head 8658) to the end of last three years is indicated below in **Annexure “V”**.

(vi) Reserve Funds

The State Government has not created a Sinking Fund (@ 0.05 per cent) for amortization of liabilities and a Guarantees Redemption Fund as recommended by the Twelfth Finance Commission. Since the Twelfth Finance Commission period, the State Government has raised debt amounting to ₹ 21947 crore. The State Revenue Surplus has therefore been overstated to the extent of ₹ 10.97 crore (0.05 per cent of debt).

(vii) Allocation of balances as a result of reorganization of States.

The Bihar Reorganisation Act, 2000 provides the manner in which balances to be apportioned among the successor of States of Bihar and Jharkhand with effect from 15 November 2000. While the balances under Public Debt and Cash Balance maintained by the Reserve Bank of India have been apportioned, balances under the Capital section, Loans and Advances and Public Account remain unapportioned. Details are given in **Appendix –XII**.

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

The State Government has made the following disclosures under the FRBM Act:

- (a) Statement of significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of prescribed fiscal indicators.
- (b) Special statements along with the budget giving in detail the number of employees in government, public sector, aided institutions and related salaries.
- (c) A report to the Legislature on execution of the budget and achievement against fiscal targets/ indicators.
- (d) Bill presented in the treasury but not encashed at the close of the previous financial year.
- (e) State’s matching share under Centrally Sponsored Plan Schemes not provided for in the previous years and the deficit of such State share in the current financial year.
- (f) Central Assistance received but not utilized at the end of the financial year and
- (g) Undisbursed amount lying in Civil Deposits.

The following disclosures required under the FRBM Act are yet to be made:-

- (a) The estimated yearly pension liability worked out on realistic basis for the next ten years.

- (b) Details regarding arrears of Tax and Non-Tax revenues to be given in a separate statement appended with the Receipt Budget.
- (c) Statement indicating the institution-wise State Government Guarantees given, default by these organizations in discharging debt servicing liabilities and contingent liabilities created in the State Government account because of default of these organizations. The statement would also indicate the working of the escrow account opened by such PSUs / Cooperatives / Urban Local Bodies.
- (d) A statement showing tax concession and exemptions given in the financial year.
- (e) Full information on the level of the State Government's debt and financial assets disclosing therewith maturity profiles and interest rate.

(ix) Releases of Central Share and matching State Share for implementation of various Major Plan Schemes

There was a shortfall of ₹ 1277.79 crore between the amount received as Central share for implementation of some major Plan Schemes and the amount released by the State Government. There was also a shortfall of ₹ 681.86 crore in the release of the matching State share. Consequently, the Revenue Surplus was overstated by ₹ 1959.65 crores. Details are given in the Appendix to Statement no. 12.

(x) Impact of incorrect booking on Revenue Surplus

Impact on revenue surplus of the State Government consequent to the budgeting and booking under incorrect expenditure and revenue heads (details given in preceding paragraphs) is given below :

Paragraph no.	Item	Impact on revenue surplus	
		Overstatement	Understatement
1 (v)	Major works under Revenue section instead of Capital		₹ 49.47 crore
1 (vi)	Grant-in-aid booked under Capital section instead of Revenue	₹ 452.51 crore	
4 (iv)	Non transfer to the State Disaster Response Fund	₹ 143.02 crore	
4 (vi)	Non creation of Sinking Fund	₹ 10.97 crore	
4 (ix)	Non expenditure on Plan Schemes for which Central share had been received	₹ 1959.65 crore	

Annexure “I”**(Refer to para 1(ii) of Notes to Accounts)****Statement showing Periodical Adjustments made by the Accountant General and the other adjustments made by 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	279.23
2	Reimbursement of expenditure on account of Relief on account of Natural Calamity	8235	General and Other Reserve Funds	2245	Relief on account of Natural Calamities	3.23
3	Adjustment of interest on General Provident Fund	2049	Interest Payments	8009	State Provident Funds	185.07

Annexure “I” - contd.

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

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

B. Other Adjustments made by State Government						
Sl. No	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
1	Transferred to PL Accounts District Administration	2053	District Administration	8448	Deposit of Local Funds	143.94
2	Transferred to PL Accounts of Higher Education Directorate to Universities for Salary	2202	General Education	8448	Deposit of Local Funds	477
3	Transferred to PL Accounts of Primary Education Directorate Primary Schools (including Minorities) for Salary	2202	General Education	8448	Deposit of Local Funds	226.61
4	Payment of Revised Salary and Allowances under 13th Finance Commission deposited in PL Accounts	2217	Urban Development	8448	Deposit of Local Funds	298.1
5	Transferred to PL accounts Salary/ Honorarium of elected Representatives, Grants/ General Performance Grant to Nagar Panchayat/ Nagar Parishad/ Nagar Nigam under recommendation of 13th Finance Commission	2217	Urban Development	8448	Deposit of Local Funds	26.95
6	Transferred to PL Accounts Birsa Agriculture University for establishment of Botanical College	2415	Agricultural Research and Education	8448	Deposit of Local Funds	2.18
7	Transferred to PL Accounts District Administration Under Backward Region Grant Fund, Non Integrated Action Plan	2515	Other Rural Development Programmes	8448	Deposit of Local Funds	141.06

Annexure “I” - conclud.
(Refer to para 1(ii) of Notes to Accounts)

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

Sl. No	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
8	Transferred to PL Accounts District Administration 13th Finance Commission, Backward Region Grant Fund, Integrated Action Plan	2515	Other Rural Development Programmes	8448	Deposit of Local Funds	420.50
9	Transferred to PL Accounts of Khadi Gramodyog for basic seed, Silk Development Scheme, Weaver’s Scheme, Tasar Insect-Production and Storage, JHARCRAFT Production, Industrial and Handloom Development	2851	Village and Small Industry	8448	Deposit of Local Funds	62.73
10	Transferred to PL Accounts of Jharkhand State housing Board	6216	Loans for Housing	8448	Deposit of Local Funds	2
11	Transferred to PL Accounts of Municipalities/ Corporations/Districts/ Local Fund Committees	6217	Loans for Urban Development	8448	Deposit of Local Funds	15.22
12	Transferred to PL Accounts of Jharkhand State Electricity Board for Transmission	6801	Loans to Power Projects	8448	Deposit of Local Funds	358.88

Annexure “II”

(Referred to para 1(v) 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	2.97
2029	00	102	11	For Construction/renovation of revenue court and dak bungalow	0545 Major Works	2.28
2029	00	104	07	Development of Hatts, Bazaar, mela, talab (ponds) and river valley under sairat	0545 Major Works	0.41
2029	00	796	11	For construction/renovation of Revenue Court and Dak Bungalow	0545 Major Works	3.88
2040	00	796	03	Land Acquisition, Construction and Infrastructure Development	0545 Major Works	5.86
2053	00	796	12	Construction of Yojana Bhawan	0545 Major Works	1.00
2059	80	053	13	Capital Maintenance Work under Electric Works Division	0545 Major Works	0.01
2202	02	109	06	Construction of Building in Indira Gandhi Residential Girls School, Hazaribagh	0545 Major Works	0.14
2215	01	101	04	Urban Water Supply Scheme of Municipal Corporation	0545 Major Works	0.00
2215	01	102	03	Hand Pump, Tanks and Wells-High Pressure Tube Wells	0545 Major Works	0.12
2216	05	053	03	Public Works-Minor works relating to building of Public works in the State	0545 Major Works	0.15
2220	60	106	03	Regional Publicity Scheme-Construction of Information Building	0545 Major Works	0.06
2225	01	789	22	Construction scheme of Baboo Jagjiwan Ram Girl's Hostel	0545 Major Works	2.00
2225	02	796	47	Education- Renovation and Bunday Wall of Jahersthan/Hargari/Masna/Sarna of Tribes	0545 Major Works	2.98
2225	02	796	68	Establishment of Ashram School n Naxal effected area	0545 Major Works	2.76
2225	02	796	75	Hostel Construction for Naxal Effected Area	0545 Major Works	1.20
2230	01	001	05	Building Construction for Labour Offices	0545 Major Works	3.35

Annexure “II” - conclud.
(Referred to para 1(v) of Notes to Accounts)
Major Works under Revenue Section

(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-head	Description	Detailed Head	Amount
2230	01	109	12	Housing Construction Beedi Works	0545 Major Works	0.40
2230	02	101	01	Extension of Employment Service	0545 Major Works	0.06
2230	02	796	01	Extension of Employment Service	0545 Major Works	1.85
2235	02	106	39	Remand Home	0545 Major Works	0.04
2401	00	796	17	Development of Departmental Basic Infrastructure	0545 Major Works	3.84
2401	00	796	49	Seeds Rural Programme	0545 Major Works	0.70
2401	00	800	09	Development of Departmental Infrastructures	0545 Major Works	2.55
2401	00	800	49	Seeds Rural Programme	0545 Major Works	0.71
2851	00	107	10	Infrastructure development for sericulture plan	0545 Major Works	2.46
2851	00	796	33	Development of Basic Educational Infrastructure	0545 Major Works	2.56
2851	00	796	47	Development of Sericulture-Development of Post Cocoon	0545 Major Works	1.00
3054	03	337	01	Road Works	0545 Major Works	4.13
Total						49.47

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

Annexure “III”
(Referred to para 1(vi) of Notes to Accounts)

Grants-in-Aid under Capital Section

Major Heads	Nomenclature	Detailed and Object Head Codes	Nomenclature	Amount
<i>(₹ in crore)</i>				
4055	Capital Outlay on Police	0678	Grants-in-Aid for Non-Salary	23.53
4202	Capital Outlay on Education, Sports, Arts and Culture	0678	Grants-in-Aid for Non-Salary	37.16
4215	Capital Outlay on Water Supply and Sanitation	0678	Grants-in-Aid for Non-Salary	190.06
4217	Capital Outlay on Urban Development	0679	Grants-in-Aid for Capital Assets	182.44
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0646	Grants-in-Aid for Salary	0.21
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0679	Grants-in-Aid for Capital Assets	0.50
4515	Capital Outlay on other Rural Development Programmes	0646	Grants-in-Aid for Salary	8.04
4515	Capital Outlay on other Rural Development Programmes	0679	Grants-in-Aid for Capital Assets	3.00
4702	Capital Outlay on Minor Irrigation	0646	Grants-in-Aid for Salary	5.42
4885	Other Capital Outlay on Industries and Minerals	0678	Grants-in-Aid for Non-Salary	1.00
5055	Capital Outlay on Road Transport	0678	Grants-in-Aid for Non-Salary	0.15
5452	Capital Outlay on Tourism	0678	Grants-in-Aid for Non-Salary	1.00
Total				452.51

Annexure “IV”

(Refer to para 3(i) of Notes to Accounts)

Statement showing details of receipts classified as “Other Receipts”

Sl. No.	Major Head	Nomenclature	Amount booked under “800”	Total Receipts	Percentage of amount booked under “800” over total Receipts
					<i>(₹ in crore)</i>
1	2	3	4	5	6
1	0041	Taxes on Vehicles	409.12	465.36	87.91
2	0059	Public Works	2.53	2.65	95.47
3	0215	Water Supply and Sanitation	18.58	18.71	99.31
4	0235	Social Security and Welfare	18.26	20.48	89.16
5	0250	Other Social Services	11.81	12.02	98.25
6	0401	Crop Husbandry	2.27	2.73	83.15
7	0406	Forestry and Wild Life	3.95	4.22	93.60
8	0425	Co-operation	4.30	4.77	90.15
9	0515	Other Rural Development Programmes	14.27	15.13	94.32
10	0700	Major Irrigation	18.63	18.63	100.00
11	0701	Medium Irrigation	24.65	24.65	100.00
12	0702	Minor Irrigation	2.03	2.03	100.00
13	0801	Power	7.92	7.92	100.00
14	0852	Industry	12.65	13.37	94.61
15	1054	Roads and Bridges	42.44	42.45	99.98
16	1452	Tourism	5.18	5.18	100.00

Annexure “IV” - conclud.
(Refer to para 3(i) of Notes to Accounts)

Statement showing details of receipts classified as “Other Receipts”

Sl. No.	Major Head	Nomenclature	Amount booked under “800”	Total Receipts	Percentage of amount booked under “800” over total Receipts
<i>(₹ in crore)</i>					
1	2	3	4	5	6
17	1456	Civil Supplies	3.35	3.35	100.00
18		Others in Major Heads “0029, 0030, 0039, 0040, 0043, 0045, 0047, 0049, 0051, 0055, 0056, 0057, 0070, 0071, 0075, 0210, 0211, 0220, 0230, 0404, 0405, 0435, 0851, 0853, 1053, 1055 and 1475	63.61	11033.81	0.58
Total			665.55	11697.46	5.69

Annexure “V”

(Refer to para 4(v) of Notes to Accounts)

**Position of gross figures under Minor heads of 8658 Suspense Accounts during the year
2010-11, 2011-12 and 2012-13**

(₹ in crore)

Name of Minor Head	2010-11		2011-12		2012-13	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-PAO Suspense	58.26	54.15	44.63	43.47	5.66	4.48
Net	Dr. 4.11		Dr. 1.16		Dr. 1.18	
102- Suspense Account (Civil)	97.33	63.44	85.21	49.53	1.27	0.55
Net	Dr. 33.89		Dr. 35.68		Dr. 0.72	
109-Reserve Bank Suspense (H.Q.)	(-)5.97	(-)7.50	(-)4.46	(-)7.26	(-)0.68	(-)0.76
Net	Dr. 1.53		Dr. 2.80		Dr. 0.08	
110-Reserve Bank Suspense Central Accounts Office	66.70	0.64	50.61	63.60	4.18	0.38
Net	Dr. 66.06		Cr. 12.99		Dr. 3.80	
111- D.A.A. Suspense	....	.....	....	.....	...	...
Net	Nil		Nil		Nil	
112- Tax Deducted at Source (TDS) Suspense	...	109.76	220.44	351.53	..	115.58
Net	Cr. 109.76		Cr 131.09		Cr 115.58	

APPENDIX I CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 31 March 2012	As on 31 March 2013
<i>(Rupees in lakh)</i>		
(a) General Cash Balance-		
(1) Deposits with Reserve Bank [1]	93,84.56	-56,50.06
(2) Investments held in the Cash Balance Investments Accounts	4,41.03	7,46,57.03
Total - (a)		
	98,25.59	6,90,06.97
(b) Other Cash Balances and Investments (#) -		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	18,47.64	14,57.35
(2) Permanent Advances for contingent expenditure with Departmental Officers	10.85	10.85
(3) Investments of earmarked funds		
Total - (b)		
	18,58.49	14,68.20
Total (a) and (b)		
	1,16,84.08	7,04,75.17

This case 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

APPENDIX I CASH BALANCES AND INVESTMENT OF CASH BALANCES - contd.

and investments out of the cash balances/ reserve funds etc., are added to the balance in “Deposit with Reserve Bank of India”.

^[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 2012-13 advised to the RBI till 16 April 2013.

(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 ₹ 280 crore with effect from 1.1.2006. 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 2012-2013 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	352
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	11
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	2

APPENDIX I CASH BALANCES AND INVESTMENT OF CASH BALANCES - conclud.

(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 ₹ 746.57 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 ₹ 71.28 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. 19.

[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 2012-13 advised to the RBI till 16 April 2013.

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