

FINANCE ACCOUNTS

(Volume - 1)

2013-14

GOVERNMENT OF JHARKHAND

Table of Contents

Subject	Page(s)
Volume 1	
• Table of Contents	i - iii
• Certificate of the CAG	iv - v
• Guide to the Finance Accounts	vi - xii
1. Statement of Financial Position	1 - 3
2. Statement of Receipts and Disbursements	4 - 7
3. Statement of Receipts (Consolidated Fund)	8 - 11
4. Statement of Expenditure (Consolidated Fund)	12 - 18
• By Function and Nature	
• Notes to Accounts	19 - 28
• Appendix I :	
• Appendix I-A - Statement showing Periodical Adjustments made by the Accountant General and other adjustments made by the State Government	29 - 31
• Appendix I-B - Major Works under Revenue Section	32 - 33
• Appendix I-C - Grants-in-Aid under Capital Section	34
• Appendix I-D - Statement showing details of receipts classified as “800 Other Receipts”	35

Table of Contents

Subject	Page(s)
Volume 2	
Part I	
5. Statement of Progressive Capital Expenditure	36 - 41
6. Statement of Borrowings and Other Liabilities	42 - 45
7. Statement of Loans and Advances given by the Government	46 - 56
8. Statement of Grants in Aid given by the Government	57 - 59
9. Statement of Guarantees given by the Government	60 - 61
10. Statement of Voted and Charged Expenditure	62 - 63
Part II	
11. Detailed Statement of Revenue and Capital Receipts by Minor Heads	64 - 99
12. Detailed Statement of Revenue Expenditure by Minor Heads	100 - 157
13. Detailed Statement of Capital Expenditure by Minor Heads and Subheads	158 - 247
14. Detailed Statement of Investments of the Government	248 - 287
15. Detailed Statement of Borrowings and Other Liabilities	288 - 307
16. Detailed Statement on Loans and Advances given by the Government	308 - 325
17. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	326 - 329
18. Detailed Statement on Contingency Fund and Other Public Account transactions	330 - 341
19. Detailed Statement on Investment of Earmarked Balances	342

Table of Contents

Subject	Page(s)
Part III : Appendices	
II. Comparative Expenditure on Salary	343 - 350
III. Comparative Expenditure on Subsidy	351 - 365
IV. Grants in Aid / Assistance given by the State Government (Institution wise and Scheme wise)	366 - 388
V. Externally Aided Projects	389
VI. Plan Scheme Expenditure (Central and State Plan Schemes)	390 - 401
VII. Direct transfer of funds from Government of India to implementing agencies in the State	402 - 405
VIII. Summary of Balances	406 - 414
IX. Financial results of Irrigation Works/ Electricity Schemes	415
X. Statement of commitments on Incomplete Public Works contracts as on 31 March 2014	416 - 446
XI. Maintenance expenditure with segregation of Salary and Non-Salary expenditure during 2013-14	447 - 451
XII. Implications of Major Policy Decisions of the Government during the year or new schemes proposed in the Budget for future Cash Flow	452
XIII. Committed Liabilities of the Government	453 - 454
XIV. Re-organisation of the State - Items for which allocation of balances between/among the States has not been finalised	455 - 460

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 2014 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 explanatory note (III) to Statement No. 11) and appendices (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 2013-14.

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 2014.

Date :
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 outgoing 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 : The 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 & 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 eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants in Aid and Contributions', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II : The 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 2013-14 is ₹ 150.00 crore.

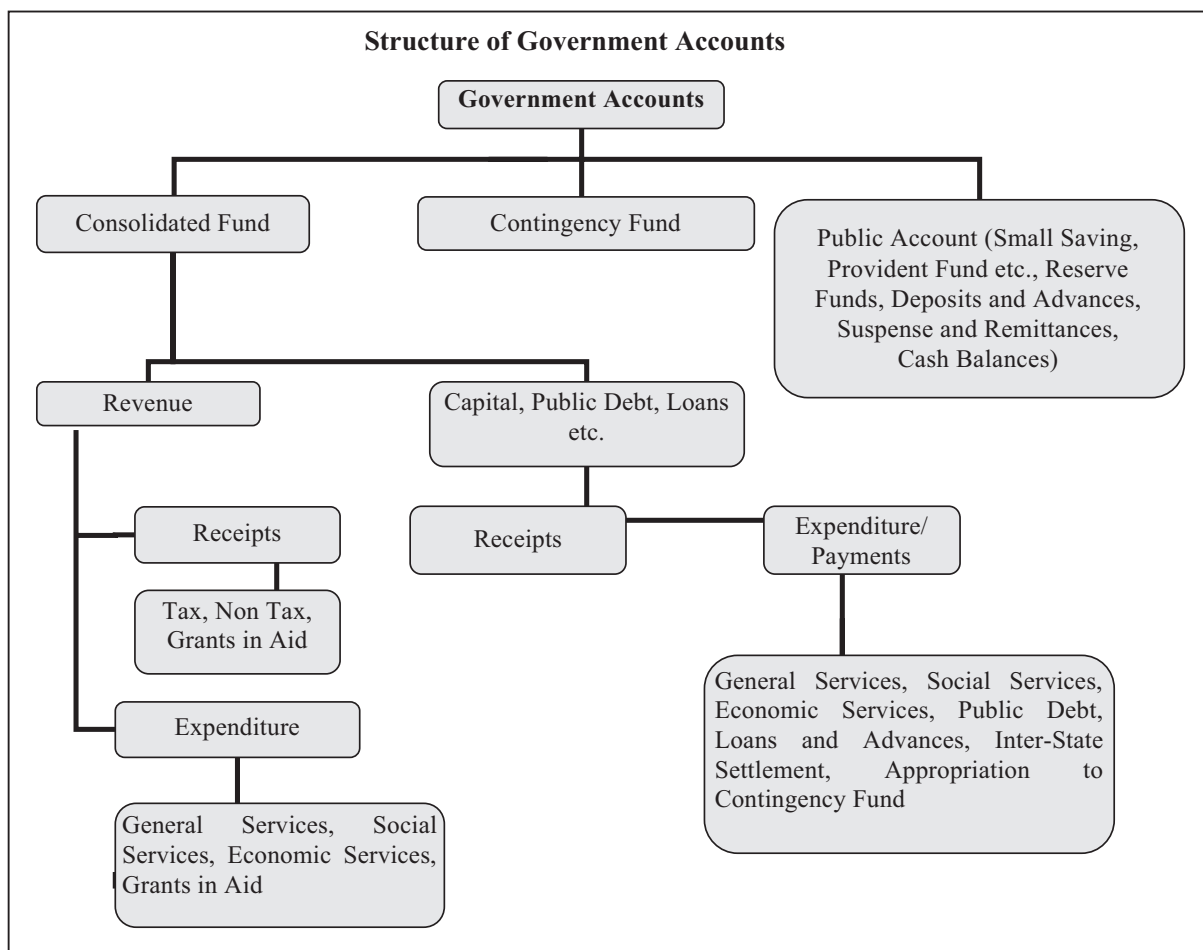
Part III : The Public Account : All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2014)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & 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, four statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts. Details of the **four** 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 (including disinvestments, borrowings and recoveries of Loans and Advances). This statement corresponds to detailed statements 11, 15 and 16 in Volume 2 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 12, 13, 15 and 16 in Volume 2.

Volume 2 of the Finance Accounts contains three parts- six summary statements in Part I, nine detailed statement in Part II and 13 Appendices in Part III.

Part I of Volume 2

5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 13 in Part 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 15 in Part 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 16 in Part II
8. **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 IV provides details of the recipient institutions.
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.

10. 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.

Part II of Volume 2

11. 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.

12. 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, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.

13. Detailed Statement of Capital Expenditure by Minor Heads and Subheads : This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (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.

14. Detailed 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.

15. Detailed Statement of Borrowings and Other Liabilities : This statement, which corresponds to the summary statement 6 in Part I of this volume, 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.

16. Detailed Statement on Loans and Advances given by the Government : This statement corresponds to the summary statement 7 in Part I of this volume.

17. 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.

18. 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.

19. Detailed Statement on Investment of Earmarked Balances : This statement depicts details of investments from the Reserve Funds (Public Account).**Part III of Volume 2**

Part III 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 present 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 1 or 2. 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 1/Volume 2)	Detailed Statements (Volume 2)	Appendices
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 given 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		VIII
Balances in Public Account and investments thereof	1, 2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI, VII

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

1. STATEMENT OF FINANCIAL POSITION

Assets ^[1]	<i>Reference (Serial no.)</i>	As at 31 March 2013	As at 31 March 2014
	Notes to Accounts	Statement	
<i>(Rupees in crore)</i>			
Cash			
(i) Cash in Treasuries and Local Remittances			
(ii) Departmental Balances		14.57	5.33
(iii) Permanent Imprest		0.11	0.11
(iv) Cash Balance Investments		7,46.57	8,51.84
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 2(iii)	(-)56.50	4,28.20
(vi) Investments from Earmarked Funds [2]		0.00	0.00
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc.		1,07.11	1,39.98
(ii) Other Capital Expenditure		2,56,42.24	3,03,31.87
(iii) Inter State Settlement		1,00.00	50.00
Contingency Fund (un-recouped)		0.00	0.00
Loans and Advances	Para 3(v)	77,47.85	79,46.44
Advances with departmental officers		12.72	5.35

^[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 2013	As at 31 March 2014
	Notes to Accounts	Statement	<i>(Rupees in crore)</i>	
Suspense and Miscellaneous Balances ^[3]	Para 3(vii)	18	0.00	0.00
Remittance Balances	Para 3(vii)	18	4,11.86	2,55.53
Cumulative excess of expenditure over receipts ^[4]			4,02.32	0.00
Total			3,51,28.85	4,00,14.65

^[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 March 2014 includes ₹ 50.00 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 2013	As at 31 March 2014
	Notes to Accounts	Statement		
<i>(Rupees in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt		15	2,52,01.59	2,79,40.17
(ii) Loans and Advances from Central Government –				
(a) Non-Plan Loans		15	6.38	4.09
(b) Loans for State Plan Schemes		15	21,18.16	20,87.85
(c) Loans for Central Plan Schemes	Para 3(viii)	15	0.00	0.00
(d) Loans for Centrally Sponsored Plan Schemes	Para 3(viii)	15	0.00	0.00
(e) Other loans		15	0.00	0.00
(iii) Inter State Settlement			0.00	0.00
Contingency Fund (Corpus)		18	1,50.00	1,50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		18	15,49.86	15,58.59
(ii) Deposits	Para 3(vi)	18	56,73.32	54,11.58
(iii) Reserve Funds	Para 3(vi)	18	3,19.67	5,91.56
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances	Para 3(vii)	18	1,09.87	1,17.72
Cumulative excess of receipts over expenditure ^[4]			0.00	21,53.09
Total			3,51,28.85	4,00,14.65

^[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 March 2014 includes ₹ 50.00 crore relating to Inter State Settlement being pension liability paid to Bihar.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements		
	2013-14	2012-13	2013-14	2012-13	
Part I - Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	<i>(Rupees in crore)</i>		Revenue Expenditure	<i>(Rupees in crore)</i>	
State Own Revenue	1,31,32.50	1,17,59.21			
(i) Tax revenue (raised by the State)	93,79.79	82,23.58	Salaries ^[1]	69,34.16	64,46.02
(ii) Non-Tax revenue			Grants-in-aid ^[2]	61,73.18	64,97.81
Interest receipts	69.48	72.23	Subsidies	1,87.40	2,69.62
Others	36,83.23	34,63.40	General services		
			Interest Payment and service of debt	26,14.43	23,91.25
			Pension	34,84.31	29,31.19
			Others	8,84.43	7,14.81
Total (ii) Non-Tax revenue	37,52.71	35,35.63	Total	69,83.17	60,37.25
			Social services	20,73.06	25,92.16
Share of Union Taxes/Duties	89,39.32	81,88.14	Economic services	11,20.92	15,57.01
Grants from Central Government	40,64.98	48,22.21	Compensation and assignment to Local Bodies and PRI	0.00	0.00
Total Revenue Receipts	2,61,36.80	2,47,69.56	Total Revenue Expenditure	2,34,71.89	2,33,99.87
Revenue Deficit	0.00	0.00	Revenue Surplus	26,64.91	13,69.69
Section-B: Capital					
Capital Receipts			Capital Expenditure ^[3]		
			General Services	1,68.09	1,75.91
			Social Services	9,24.12	10,29.78
			Economic Services ^[4]	36,30.29	30,12.74
Total Capital Receipts			Total Capital Expenditure	47,22.50	42,18.43

^[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 ₹ 273.27 crore on 'Mid-day Meal Program' during 2012-13, since expenditure thereon was not classified as grants-in-aid in State Budget.

^[3] Includes ₹ 452.51 crore and ₹ 248.67 crore as Grants-in-Aid expenditure under Capital Account respectively for the year 2012-13 and 2013-14. This will understate "Revenue Deficit" of the Government.

^[4] Includes ₹ 43.56 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the major heads '4515', '5054' and '5452' and ₹ 22.65 crore as 'Salary' expenditure under Capital Outlay on Economic Services under the major heads '4515' and '5054' respectively for the year 2012-13 and 2013-14.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS conclud.

	Receipts		Disbursements	
	2013-14	2012-13	2013-14	2012-13
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>	
Recoveries of Loans and Advances	23.32	43.11	Loans and Advances disbursed	
			Social Services	20.44 18.50
			Economic Services	1,88.71 5,63.57
			Others	12.76 18.74
Total Recoveries of Loans and Advances	23.32	43.11	Total Loans and Advances disbursed	2,21.91 6,00.81
Public Debt receipts			Repayment of Public Debt	
Internal Debt (Market Loans, National Small Saving Fund etc.)	45,96.75	49,60.35	Internal Debt (Market Loans, National Small Saving Fund etc.)	18,58.17 20,44.54
Loans from Government of India	1,06.15	2,38.65	Loans from Government of India	1,38.75 1,38.52
Total Public Debt receipts	47,02.90	51,99.00	Total Public Debt repayment	19,96.92 21,83.06
Net of Inter State Settlement	0.00	0.00	Net of Inter State Settlement	50.00 1,00.00
Total Capital Receipts	47,26.22	52,42.11	Total Capital Expenditure	69,91.33 71,02.30
Total Receipts Consolidated Fund	3,08,63.02	3,00,11.67	Total Expenditure Consolidated Fund	3,04,63.22 3,05,02.17
Deficit in Consolidated Fund	0.00	4,90.50	Surplus in Consolidated Fund	3,99.80 0.00
Part II - Contingency Fund				
Contingency Fund	0.00	0.00	Contingency Fund	0.00 0.00
Part III - Public Account ^[5]				
Small savings	7,60.20	6,67.69	Small savings	7,51.47 6,45.53
Reserves & Sinking Funds	2,93.18	2,79.80	Reserves & Sinking Funds	21.29 4,03.23
Deposits	70,84.37	85,71.31	Deposits	73,46.12 72,80.77
Advances	1,19.47	1,34.34	Advances	1,12.10 1,34.91
Suspense and Miscellaneous ^[6]	3,22,02.26	2,03,08.23	Suspense and Miscellaneous ^[6]	3,22,99.92 2,10,15.08
Remittances	60,76.81	46,42.57	Remittances	59,20.48 47,84.27
Total Receipts Public Account	4,65,36.29	3,46,03.94	Total Disbursements Public Account	4,64,51.38 3,42,63.79
Deficit in Public Account	0.00	0.00	Surplus in Public Account	84.91 3,40.15
Opening Cash Balance	(-)56.50	93.85	Closing Cash Balance	4,28.21 (-)56.50
Increase in cash balance	4,84.71		Decrease in cash balance	1,50.35

^[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.

ANNEXURE TO STATEMENT 2
CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 31 March 2013	As on 31 March 2014
		<i>(Rupees in crore)</i>
(a) General Cash Balance -		
(1) Deposits with Reserve Bank [1]	(-)56.50	4,28.20
(2) Investments held in the Cash Balance Investments Accounts	7,46.57	8,51.84
Total - (a)	6,90.07	12,80.04
(b) Other Cash Balances and Investments ^(#) -		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	14.57	5.33
(2) Permanent Advances for contingent expenditure with Departmental Officers	0.11	0.11
(3) Investments of earmarked funds	0.00	0.00
Total - (b)	14.68	5.44
Total (a) and (b)	7,04.75	12,85.48

[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 2013-14 advised to the RBI till 16 April 2014

(#) 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 ₹ 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 2013-2014 is given below :

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 357 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance | 8 |
| (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 ₹ 851.84 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 ₹ 66.74 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.

[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	
	2013-14	2012-13
I. REVENUE RECEIPTS		
A. Tax Revenue	<i>(Rupees in crore)</i>	
A. 1 Own Tax revenue		
Taxes on Sales, Trades, etc	73,05.08	64,21.61
State Excise	6,27.93	5,77.92
Stamps and Registration fees	5,02.61	4,92.40
Taxes on Vehicles	4,94.79	4,65.36
Land Revenue	2,29.84	96.38
Taxes and Duties on Electricity	1,45.79	1,10.72
Other Taxes on Income and Expenditure	49.91	43.49
Other Taxes and Duties on Commodities and Services	22.76	15.19
Taxes on Goods and Passengers	1.08	0.51
A. 2 Share of net proceeds of Union Taxes and Duties		
Corporation Tax	30,06.43	29,41.08
Taxes on Income other than Corporation Tax	19,79.65	17,60.78
Customs	14,58.55	13,60.60
Service Tax	14,56.29	11,95.96
Union Excise Duties	10,30.14	9,24.66
Taxes on Wealth	8.26	4.97
Other Taxes and Duties on Commodities and Services	0.00	0.09
Total A	1,83,19.11	1,64,11.72
B. Non-Tax Revenue		
Non-ferrous Mining and Metallurgical Industries	32,30.22	31,42.47
Interest Receipts	69.48	72.23
Other Administrative Services	60.44	14.30
Major Irrigation	47.32	18.63
Roads and Bridges	46.22	42.45
Labour and Employment	42.70	33.96
Medium Irrigation	39.57	24.65
Education, Sports, Art and Culture	23.91	8.03
Dairy Development	20.99	0.06
Medical and Public Health	19.86	11.18
Dividend and Profit	18.00	15.00

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

Description	Actuals	
	2013-14	2012-13
I. REVENUE RECEIPTS - conclud.		
B. Non-Tax Revenue - conclud.	<i>(Rupees in crore)</i>	
Water Supply and Sanitation	13.80	18.71
Police	13.77	16.14
Crop Husbandry	12.30	2.73
Other Rural Development Programmes	12.03	15.13
Other General Economic Services	10.75	5.23
Urban Development	9.09	0.00
Public Service Commission	7.22	0.98
Jails	6.99	1.62
Power	6.26	7.92
Social Security and Welfare	5.24	20.48
Forestry and Wild Life	5.17	4.22
Co-operation	4.58	4.77
Fisheries	4.43	4.21
Other Social Services	4.17	12.02
Animal Husbandry	4.02	1.86
Minor Irrigation	3.11	2.03
Contribution and Recoveries towards Pension and other Retirement Benefits	2.74	3.49
Public Works	2.70	2.65
Tourism	2.58	5.18
Housing	0.93	0.87
Civil Supplies	0.66	3.35
Village and Small Industries	0.59	5.12
Stationery and Printing	0.23	0.00
Other Agricultural Programmes	0.18	0.03
Industries	0.12	13.37
Civil Aviation	0.10	0.04
Road Transport	0.10	0.34
Family Welfare	0.07	0.04
Miscellaneous General Services	0.06	0.11
Information and Publicity	0.01	0.01
Supplies and Disposals	0.00	0.01
Other Fiscal Service	0.00	0.01
Total B	37,52.71	35,35.63

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

Description	Actuals	
	2013-14	2012-13
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)	0.00	0.00
Grants under the proviso to Article 275 (1) of the Constitution	10,19.16	11,57.79
Grants towards contribution to State Disaster Response Fund	2,25.26	2,14.53
Grants under National Calamity Contingency Fund	0.00	0.00
Other Grants	75.49	1,11.09
Grants for State/Union Territory Plan Schemes		
Block Grants (including EAP)	10,98.54	19,53.98
Grants under the proviso to Article 275 (1) of the Constitution	2,14.67	1,87.83
Grant for Central Road Fund	46.14	30.00
Other Grants	2,06.48	2,22.13
Grants for Central Plan Schemes	28.28 (#)	30.81 (a)
Grants for Centrally Sponsored Plan Schemes	11,50.96	9,14.05
Grants for Special Plan Schemes	0.00	0.00
Total C	40,64.98	48,22.21
Total Revenue Receipts (A+B+C)	2,61,36.80	2,47,69.56

(#) Grant for ₹ 5,36.03 lakhs 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) Grant for ₹ 45.00 lakhs for the year 2004-05 regarding Setting up of State Bio Control Laboratory of Agriculture Department has been refunded during the year 2012-13.

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

Description	Actuals	
	2013-14	2012-13
<i>(Rupees in crore)</i>		
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00
E. Public Debts Receipts		
Internal Debt of the State Government		
Market Loans	29,50.00	36,00.00
Loans from the National Bank for Agricultural and Rural Development	7,50.00	7,50.00
Loans from National Co-operative Development Corporation	36.51	1.83
Loans from other Institutions	2,45.04	18.50
Special Securities issued to National Small Savings Fund	2,99.62	2,21.23
Ways and Means Advances	3,15.58	3,68.79
Loans and Advances from the Central Government		
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	1,06.15	2,38.65
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	0.00	0.00
Total E	47,02.90	51,99.00
F. Loans and Advances by State Government (Recoveries) [1]	23.32	43.11
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	3,08,63.02	3,00,11.67

^[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				
<i>(Rupees in crore)</i>				
A. General Services				
A.1 Organs of State				
Parliament/ State/ Union Territory Legislatures	48.92	0.00	0.00	48.92
President, Vice President/ Governor/ Administrator of Union Territories	6.97	0.00	0.00	6.97
Council of Ministers	3.93	0.00	0.00	3.93
Administration of Justice	2,24.50	0.00	0.00	2,24.50
Elections	39.06	0.00	0.00	39.06
A.2 Fiscal Services				
Land Revenue	1,71.02	0.00	0.00	1,71.02
Stamps and Registration	18.77	0.00	0.00	18.77
State Excise	14.79	0.00	0.00	14.79
Taxes on Sales, Trade etc.	50.77	0.00	0.00	50.77
Taxes on Vehicles	5.78	0.00	0.00	5.78
Other Taxes and Duties on Commodities and Services	0.70	0.00	0.00	0.70
Other Fiscal Services	2.25	0.00	0.00	2.25
Interest Payments	26,14.43	0.00	0.00	26,14.43
A.3 Administrative Services				
Public Service Commission	6.29	0.00	0.00	6.29
Secretariat-General Services	2,62.48	0.00	0.00	2,62.48
District Administration	2,05.84	0.00	0.00	2,05.84
Treasury and Accounts Administration	14.91	0.00	0.00	14.91
Police	25,09.83	72.70	0.00	25,82.53
Jails	93.08	0.00	0.00	93.08
Stationery and Printing	1.40	0.00	0.00	1.40
Public Works	85.67	92.03	0.00	1,77.70
Other Administrative Services	93.66	3.36	0.00	97.02

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
<i>(Rupees in crore)</i>				
A General Services - conold.				
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	34,84.31	0.00	0.00	34,84.31
Total General Services	99,59.36	1,68.09	0.00	1,01,27.45
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	37,35.90	1,45.21	0.00	38,81.11
Technical Education	1,37.09	0.00	0.00	1,37.09
Sports and Youth Services	21.95	0.00	0.00	21.95
Art and Culture	27.21	0.00	0.00	27.21
B.2 Health and Family Welfare				
Medical and Public Health	8,98.70	1,66.18	0.00	10,64.88
Family Welfare	78.39	0.00	0.00	78.39
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	2,94.57	3,21.02	0.00	6,15.59
Housing	18.22	20.91	6.00	45.13
Urban Development	3,97.61	0.14	14.44	4,12.19
B.4 Information and Broadcasting				
Information and Publicity	53.13	0.00	0.00	53.13
B.5 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	6,24.84	1,68.03	0.00	7,92.87

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
<i>(Rupees in crore)</i>				
B Social Services - Concl.				
B.6 Labour and Labour Welfare				
Labour and Employment	1,27.75	0.00	0.00	1,27.75
B.7 Social Welfare and Nutrition				
Social Security and Welfare	10,94.06	1,02.63	0.00	11,96.69
Nutrition	3,92.81	0.00	0.00	3,92.81
Relief on Account of Natural Calamities	2,92.55	0.00	0.00	2,92.55
B.8 Others				
Other Social Services	0.57	0.00	0.00	0.57
Secretariat-Social Services	19.99	0.00	0.00	19.99
Total Social Services	82,15.34	9,24.12	20.44	91,59.90
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	2,75.14	1.50	0.00	2,76.64
Soil and Water Conservation	49.54	0.00	0.00	49.54
Animal Husbandry	1,23.44	0.00	0.00	1,23.44
Dairy Development	68.81	10.00	0.00	78.81
Fisheries	35.73	3.76	0.00	39.49
Forestry and Wild life	2,68.48	0.00	0.00	2,68.48
Agricultural Research and Education	82.05	0.00	0.00	82.05
Co-operation	69.95	0.00	0.00	69.95
Other Agricultural Programmes	1.85	0.00	10.65	12.50
C.2 Rural Development				
Special Programmes for Rural Development	51.86	0.00	0.00	51.86
Rural Employment	2,49.74	0.00	0.00	2,49.74
Other Rural Development Programmes	11,27.97	11,48.93	2.71	22,79.61

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - contd.				
<i>(Rupees in crore)</i>				
C Economic Services - conclud.				
C.3 Irrigation and Flood Control				
Major Irrigation	1,21.71	1,72.23	0.00	2,93.94
Medium Irrigation	1,18.66	1,46.71	0.00	2,65.37
Minor Irrigation	63.03	1,26.05	0.00	1,89.08
Command Area Development	0.69	0.00	0.00	0.69
Flood Control and Drainage	0.00	9.01	0.00	9.01
C.4 Energy				
Power	15,08.91	0.00	1,75.35	16,84.26
New and Renewable Energy	11.87	0.00	0.00	11.87
C.5 Industry and Minerals				
Village and Small Industries	1,10.09	0.00	0.00	1,10.09
Industries	58.48	0.00	0.00	58.48
Non-Ferrous Mining and Metallurgical Industries	17.52	0.00	0.00	17.52
Other Outlays on Industries and Minerals	0.00	2.00	0.00	2.00
C.6 Transport				
Civil Aviation	0.37	1,10.00	0.00	1,10.37
Roads and Bridges	2,35.87	18,77.26	0.00	21,13.13
Road Transport	15.40	7.39	0.00	22.79
C.7 General Economic Services				
Secretariat-Economic Services	32.71	0.00	0.00	32.71
Tourism	7.23	15.45	0.00	22.68
Census Surveys and Statistics	14.39	0.00	0.00	14.39
Civil Supplies	5,71.38	0.00	0.00	5,71.38
Other General Economic Services	4.32	0.00	0.00	4.32
Total Economic Services	52,97.19	36,30.29	1,88.71	91,16.19

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

Description	Revenue	Capital	Loans and Advances	Total
A. EXPENDITURE BY FUNCTION - conold.				
<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	12.76	12.76
F. Public Debt				
Internal Debt of the State Government	0.00	18,58.17	0.00	18,58.17
Loans and Advances from the Central Government	0.00	1,38.75	0.00	1,38.75
G. Inter State Settlement				
Inter State Settlement	0.00	0.00	50.00	50.00
Total Loans, Grants-in-aid and Contributions	0.00	19,96.92	62.76	20,59.68
Total Consolidated Fund Expenditure	2,34,71.89	67,19.42	2,71.91	3,04,63.22

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

Object of Expenditure	2011-12			2012-13			2013-14		
	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	63,05.58	46.53	63,52.11	64,46.02	43.56	64,89.58	69,34.16	22.65	69,56.81
2. Grants-in-aid (Non-Salary) (a)	26,12.87	0.00	26,12.87	39,77.26	1,85.98	41,63.24	42,73.80	0.64	42,74.44
3. Major works (State Plan)	2,50.11	20,59.69	23,09.80	49.47	27,58.53	28,08.00	53.13	38,42.95	38,96.08
4. Pensionary Charges (#)	22,96.69	0.00	22,96.69	30,31.19	0.00	30,31.19	35,34.31	0.00	35,34.31
5. Interest Payments	22,67.08	0.00	22,67.08	23,91.25	0.00	23,91.25	26,14.43	0.00	26,14.43
6. Repayment of borrowings	0.00	16,39.02	16,39.02	0.00	21,83.06	21,83.06	0.00	19,96.92	19,96.92
7. Grants-in-aid (Salary)	16,66.55	0.00	16,66.55	13,46.17	13.66	13,59.83	12,07.44	5.71	12,13.15
8. Supplies and Materials	12,44.16	38.43	12,82.59	11,42.14	67.62	12,09.76	10,62.31	21.88	10,84.19
9. Grants-in-aid for Capital assets (a)	2,38.00	0.00	2,38.00	11,74.38	2,52.87	14,27.25	6,91.94	2,42.32	9,34.26
10. Other expenditure	7,53.46	4,45.61	11,99.07	1,96.04	6,89.20	8,85.24	2,63.69	5,63.05	8,26.74
11. Maintenance and repair	2,76.80	21.41	2,98.21	3,57.50	51.33	4,08.83	2,63.36	61.24	3,24.60
12. Cash relief	1,45.42	0.00	1,45.42	2,33.44	12.31	2,45.75	2,83.83	11.25	2,95.08
13. Honorarium	0.00	0.00	0.00	2,91.31	0.00	2,91.31	2,84.54	0.00	2,84.54
14. Minor Works	1,91.39	73.51	2,64.90	1,82.85	1,29.73	3,12.58	1,43.44	1,15.08	2,58.52
15. Scholarships / stipend	2,26.40	21.70	2,48.10	2,24.11	30.57	2,54.68	2,43.72	12.63	2,56.35
16. Electricity Expenditure	45.88	0.00	45.88	1,51.20	0.02	1,51.22	2,46.27	0.03	2,46.30
17. Loans and Advances	0.00	2,17.10	2,17.10	0.00	6,00.81	6,00.81	0.00	2,21.91	2,21.91
18. Central Share	2,35.04	1,03.96	3,39.00	3,44.98	0.00	3,44.98	2,19.90	0.00	2,19.90
19. Subsidies	2,86.38	0.00	2,86.38	2,69.62	0.00	2,69.62	1,87.40	0.00	1,87.40
20. Contributions	75.27	46.81	1,22.08	32.79	8.50	41.29	1,48.36	12.50	1,60.86
21. Office expenses	82.06	0.00	82.06	74.06	0.41	74.47	89.47	0.36	89.83
22. Wages	63.87	0.00	63.87	91.32	0.00	91.32	84.53	0.00	84.53
23. Travelling Expenses	74.53	0.00	74.53	83.91	0.33	84.24	83.93	0.29	84.22
24. Motor-vehicle	46.22	0.00	46.22	53.40	0.31	53.71	74.48	0.40	74.88
25. State Contribution (b)	8,96.74	3,03.87	12,00.61	3,96.69	31.90	4,28.59	73.29	0.00	73.29
26. Machinery and Equipment	49.43	0.00	49.43	34.42	33.97	68.39	41.10	26.93	68.03
27. Professional Services	2,09.40	0.00	2,09.40	61.14	0.58	61.72	66.20	0.70	66.90
28. Contractual Allowances	48.85	0.00	48.85	1,12.50	0.10	1,12.60	56.42	0.14	56.56
29. Cost of Ration	0.00	0.00	0.00	0.00	0.00	0.00	35.16	0.00	35.16
30. Advertising and Publicity	43.06	0.00	43.06	28.10	0.00	28.10	31.44	0.00	31.44
31. Uniform	23.18	0.00	23.18	26.41	0.05	26.46	28.10	0.05	28.15
32. State share of Central Sponsored Scheme	0.00	0.00	0.00	0.00	0.00	0.00	25.11	0.00	25.11
33. Medical Store Supply	19.85	0.00	19.85	21.22	11.33	32.55	25.07	0.00	25.07
34. Approval Amount	2,66.80	0.00	2,66.80	3,49.67	0.00	3,49.67	22.98	0.00	22.98
35. Lumpsum	2,44.25	0.00	2,44.25	76.38	6.60	82.98	4.05	18.17	22.22

(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.

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

(#) Includes ₹ 50.00 crores paid as pensionary liabilities to Bihar under major head "7810 Inter State Settlement" during 2013-14.

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

Object of Expenditure	2011-12			2012-13			2013-14		
	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. Information,communication and Transmission (ITC)Services	0.00	0.00	0.00	0.00	0.00	0.00	20.35	0.62	20.97
37. Expenditure on training	0.00	0.00	0.00	17.89	0.23	18.12	19.93	0.76	20.69
38. Other Administrative expenses	23.78	0.00	23.78	16.60	0.00	16.60	15.65	0.19	15.84
39. Training Allowance	12.74	0.00	12.74	15.36	0.43	15.79	9.22	1.69	10.91
40. Seminar,Exhibition and Publicity	0.00	0.00	0.00	13.69	0.10	13.79	10.49	0.51	11.00
41. Share of taxes/ duties/Rent, Rates, Taxes	0.00	0.00	0.00	11.39	0.04	11.43	12.19	0.23	12.42
42. Purchase of new motor-vehicle	13.48	0.00	13.48	13.21	2.90	16.11	0.00	0.00	0.00
43. Investments	0.00	17.50	17.50	0.00	0.00	0.00	0.00	0.00	0.00
44. Others (Includes expenditure less than ₹ 10 crore under each object head)	25.18	70.80	95.98	60.79	11.97	72.76	7.99	10.62	18.61
Gross Expenditure	2,12,60.50	51,05.94	2,63,66.44	2,33,99.87	71,29.00	3,05,28.87	2,34,93.18	71,92.42	3,06,85.60
Deduct- Recoveries	2,68.91	15.06	2,83.97	0.00	26.70	26.70	21.29	2,01.09	2,22.38
Net Expenditure	2,09,91.59	50,90.88	2,60,82.47	2,33,99.87	71,02.30	3,05,02.17	2,34,71.89	69,91.33	3,04,63.22

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 2013 to 31 March 2014 and have been compiled based on the initial accounts rendered by the 26 District Treasuries, 06 Sub-treasuries, 252 Public Works Divisions (including River Valley Projects), 113 Forest Divisions and Advices of the Reserve Bank of India. Delays in monthly rendition were negligible and no accounts were excluded at the end of the year.

(ii) Basis of Accounting : With the exception of some book adjustments (**Appendix I-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 ₹ 53.13 crore towards “Major Works” under the Revenue Section during the year as indicated in **Appendix I-B**. Consequently, the Revenue Surplus of the State Government for the financial year 2013-14 is understated to this extent.

(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 ₹248.67 crore under Capital major heads (**Appendix I-C**). Consequently,

the Revenue Surplus of the State Government for the financial year 2013-14 stood overstated to this extent. 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’

₹ 576.13 crore under 16 Revenue, Capital and Loan Major heads of accounts on the expenditure side, constituting about 8.63 *per cent* of the total expenditure (Revenue, Capital and Loan), was recorded under the Minor Head “800 Other Expenditure”, below the concerned Major Heads. Substantial amount (62 *per cent*) for ₹108.71 crore belonging to Major Head 6801 which could be classified under the minor head “205” was booked under “800 Other Expenditure”. Similarly, ₹985.11 crore under 45 Revenue Major Heads of accounts on the receipts side, constituting about 8.08 *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 also listed in **Appendix I-D**.

(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 ₹ 12,516.04 crore (41.09 *per cent* of total Consolidated Fund expenditure) and receipts of ₹ 18,070.99 crore (58.55 *per cent* of total Consolidated Fund receipts) was reconciled by 32.78 *per cent* (59 of 180) for expenditure and 28 *per cent* (28 of 100) for Receipts of the Controlling Officers respectively as of 15 June 2014.

(iii) Cash Balance

Out of a difference of ₹69.95 crore (Dr) between the cash balance worked out by the Accountant General and that reported by RBI as on 31 March 2014, ₹68.34 crore (Dr) has been reconciled leaving an unreconciled balance of ₹1.61 crore (Dr) pertaining to periods prior to October 1987 which is under discussion between the State Government and the RBI for settlement/write off.

(iv) Unadjusted Abstract Contingency (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. 17,778 DC bills amounting to ₹5162 crore for the

period 2000-01 to 2013-14 are outstanding as of 30 June 2014. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. Details are given below :

Table 1 : Outstanding Abstract Contingent Bills

(₹in crore)

Year	AC Bills Drawn		DC Bills Submitted		Outstanding DC Bills	
	Number	Amount	Number	Amount	Number	Amount
Upto 2011-12	53548	13543	36225	9372	17323	4171
2012-13	547	925	498	494	49	431
2013-14	468	667	62	107	406	560
Total	54563	15135	36785	9973	17778	5162

Out of ₹ 667 crore drawn against AC bills in 2013-14, AC bills amounting to ₹ 395 crore (59.22 per cent) were drawn in March 2014 alone and of this ₹ 119 crore (17.80 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.

(v) 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 2011-12	2770	1919.02
2012-13	682	1162.17
2013-14	1812	3462.63
Total	5264	6543.82

(*The year mentioned above relates to "Due year" i.e., after 12 months of actual drawal. Utilisation certificates of ₹ 6617.59 crore in respect of grants disbursed during 2013-14 become due only during 2014-15.)

(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

fully spent by the implementing agencies in the same financial year, these result in unspent balances remaining in the bank accounts 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, ₹3484.31 crore (14.84 *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 1 December 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 for transfer of the employees’ contribution for the year (₹133.21 crore) to the Public Account and thereafter to NSDL / Trustee Bank, the employer’s contribution (₹133.44 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 2014, ₹18.56 crore remained outstanding in the Public Account, 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. Consequently, the Revenue Surplus of the State Government was overstated. Uncollected, unmatched and untransferred 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 an amount of ₹2584.09

crore payable by the Jharkhand Government to Bihar Government upto 31 March 2011. Bihar Government has raised a claim for ₹ 771.37 crore for the years 2011-12 and 2012-13 and is yet to communicate its assessment for 2013-14 to the Jharkhand Government.

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

The Bihar Reorganisation Act, 2000 provides for the manner in which balances to be apportioned among the successor States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as on 14 November 2000 under Capital Section (Major Heads “4059” to “5475”), Loans and Advances (Major Heads “6202” to “7615”) and balances under Part III Public 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 November 2000 to 31 March 2001. The opening balances for these heads were taken as nil in the Finance Accounts of Jharkhand for the period w.e.f. 15 November 2000 to 31 March 2001.

Jharkhand Government has sought legal recourse in respect of ownership of some Boards, Corporations, 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 unapportioned. Details are given in **Appendix-XIV**.

(iv) 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 Certificate 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

(v) Loans and Advances

Information provided in Statement 16 of the Finance accounts 2013-14 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 2014. 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 **Annexure-A to Appendix-VIII**.

(vi) 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 towards interest liabilities in respect of Reserve Funds and Deposits despite balances in such Reserve Funds and Deposits as on 1 April 2013 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 2013-14
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.5 per cent (average of Ways and Means interest rate)	316.20
K-Deposits and Advances	(a) Deposits Bearing Interest (CPS)	8.7 per cent (interest rate payable on balances in General Provident Fund)	13.41

Consequent to the non-provision of interest, the Revenue Surplus was overstated by ₹24.89 crore.

(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 Public Debt and Other liabilities amounting to ₹ 34,868.99 crore, for which, ₹ 174.35 crore (@ 0.50 *per cent* of outstanding liabilities) should have been appropriated for reduction or avoidance of debt during 2013-14. The State Government has, however, not created a Sinking Fund for amortization of liabilities. Consequently, the Revenue Surplus of the State for 2013-14 stood overstated to the extent of a minimum of ₹ 174.35 crore. The impact on the overall liabilities of the State due to non-constitution of the Fund and non-contribution thereto, has not been estimated.

(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 0.5 *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, no contribution (estimated at ₹ 0.79 crore, which is 0.50 *per cent* of outstanding guarantees of ₹ 157.15 crore as on 1 April 2013) was made. This has resulted in overstatement of Revenue Surplus to the extent of a minimum of ₹ 0.79 crore. 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 ₹ 225.26 crore in two instalments in May 2013 and March 2014, the State Government was required to transfer ₹ 300.35 crore (₹ 225.26 crore Central share and ₹ 75.09 crore State share) to the Fund in 2013-14. The State Government, however, has only transferred ₹ 296.66 crore (2nd instalment of ₹ 143.02 crore of 2012-13, 1st instalment of ₹ 150.17 crore of 2013-14 and unspent balance of ₹ 3.47 crore remaining in the erstwhile Calamity Relief Fund).

Expenditure already incurred on natural calamities during the year was set off (MH 2245-05) against fund balance to the extent of ₹ 21.29 crore leaving a balance of ₹ 591.56 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. Consequently, the Revenue Surplus was overstated and the Fiscal Deficit understated to this extent. In addition, non-transfer of ₹ 150.17 crore (second instalment of 2013-14 both Central and State share) overstated the Revenue Surplus to that extent. The interest payable on the uninvested balances of earlier years has not been estimated.

(vii) 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 Remittance Balances

(₹in crore)

8658-Suspense Account						
Name of the Minor Head	2011-2012		2012-2013		2013-2014	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 PAO Suspense	44.63	43.47	5.66	4.48	10.56	
Net	Dr. 1.16		Dr. 1.18		Dr. 10.56	
102 Suspense Account (Civil)	85.21	49.53	1.27	0.55	1.86	0.92
Net	Dr. 35.68		Dr. 0.72		Dr. 0.94	
110 Reserve Bank Suspense (Central Accounts Office)	50.61	63.60	4.18	0.38	0.00	0.00
Net	Cr. 12.99		Dr. 3.80		0.00	
8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102- P.W. Remittances	24411.39	24121.88	29056.00	28628.39	34858.68	34565.45
Net	Dr. 289.51		Dr. 427.61		Dr. 293.23	
103-Forest Remittances	1444.49	1470.71	1582.84	1606.76	1701.46	1725.16
Net	Cr. 26.22		Cr. 23.92		Cr. 23.70	

(viii) 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 March 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 March 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.

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

There was a shortfall of ₹577.84 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 ₹ 211.77 crore in the release of the matching State share. Consequently, the Revenue Surplus was overstated by ₹ 789.61 crore. Details are given in the Appendix to Statement 12.

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

The Union Government transfers substantial funds directly to State Implementing Agencies / Non Government Organisations (NGOs) for implementation of various schemes / programmes. These funds are not routed through the State Budget /State Treasuries and are therefore, not reflected in the accounts of the Government. The details given in **Appendix-VII** are therefore, captured from the Central Plan Scheme Monitoring System (CPSMS) portal of the Controller General of Accounts.

(xi) 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 2013-14 are given below:

Table 6 : Targets and Achievements under FRBM Act

SI No.	Targets	Achievements
1.	Reducing the Revenue Deficit to zero with effect from the year 2011-12	The State Government achieved Revenue Surplus for the last three years. The revenue surplus for the year 2013-14 stood at ₹2664.91 crore.
2.	Reducing the Fiscal Deficit / Gross State Domestic Product (GSDP)* to 3 per cent in 2011-12.	The Fiscal Deficit – GSDP* ratio was 2.39 per cent in 2013-14.

*Source : Ministry of Statistics and Programme Implementation GSDP figures of ₹ 172773 crore for 2013-14 as on 1 August 2014 (Directorate of Economics and Statistics of Jharkhand)

(xii) Committed Liabilities

Appendix XIII includes the details of Committed Liabilities with the details as furnished by the State Government. Consequently the Appendix on Committed Liabilities of the State is incomplete.

(xiii) Impact of incorrect booking on Revenue Surplus/Fiscal Deficit

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

Table 7 : Impact of Revenue Surplus/Fiscal Deficit**(₹in crore)**

Paragraph no.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
1 (v) (a)	Major works under Revenue section instead of Capital		53.13		
1 (v) (b)	Grants-in-Aid booked under Capital section instead of Revenue	2,48.67			
3 (vi) (a)	Non-credit of interest under interest bearing Reserve Funds and Deposits	24.89			24.89
3 (vi) (b)	Non-contribution to Consolidated Sinking Fund	1,74.35			1,74.35
3 (vi) (c)	Non-contribution to Guarantee Redemption Fund	0.79			0.79
3 (vi) (d)	Non-transfer of second instalment to the State Disaster Response Fund	1,50.17			
3(ix)	Non-expenditure on Plan Schemes for which Central share had been received	7,89.61			7,89.61
Total (net) overstatement/ understatement		13,35.35		9,89.64	

Appendix I-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	2,93.18
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	21.29
3.	Adjustment of interest accrued on General Provident Fund	2049	Interest Payments	8009	State Provident Funds	2,35.95

Appendix I-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 – contd.

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	5054	Capital Outlay on Road Transport	8443	Civil Deposit- 108 Public Works Deposit	1,49.34
2.	Transfer to Public Works Deposit Funds	4055	Capital Outlay on Police	8443	Civil Deposit- 108 Public Works Deposit	1,38.47
3.	Transfer to Public Works Deposit Funds	2801	Power	8443	Civil Deposit- 108 Public Works Deposit	1,33.78
4.	Transfer to Public Works Deposit Funds	2851	Industries	8443	Civil Deposit- 108 Public Works Deposit	3.86
5.	Transfer to Public Works Deposit Funds	2203	Technical Education	8443	Civil Deposit- Public Works Deposit	9.36
6.	Transfer to Public Works Deposit Funds	2040	Taxes on Sales, Trade etc.	8443	Civil Deposit- 108 Public Works Deposit	12.16
7.	Transfer to Public Works Deposit Funds	2053	District Administration	8443	Civil Deposit- 108 Public Works Deposit	9.60
8.	Transfer to Public Works Deposit Funds	4055	Capital Outlay on Police	8443	Civil Deposit- 108 Public Works Deposit	13.84

Appendix I-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 – conclud.

B. Other Adjustments made by the State Government						
Sl. No.	Book Adjustment	Head of Account				Amount
		From		To		(₹ in crore)
9.	Transferred to the PL Account of Zila Parishad	2515	Other Rural Development Programme	8448	Deposit of Local Funds- 101 District Funds	1,14.67
10.	Transferred to the PL Account of Panchayat Bodies	2501	Special Programmes for Rural Development	8448	Deposit of Local Funds- 109 Panchayat Bodies Funds	99.67
11.	Transferred to the PL Account of Municipalities/ Municipal Corporation	2217	Urban Development	8448	Deposit of Local Funds- 102 Municipal Funds	3,27.29
12.	Transferred to the PL Account of Municipalities/ Municipal Corporation	6217	Loans for Urban Development	8448	Deposit of Local Funds- 102 Municipal Funds	14.44
13.	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	1,75.34
14.	Transferred to the PL Account of Jharkhand Transmission Development Corporation	2801	Power	8448	Deposit of Local Funds- 107 State Electricity Boards Working Funds	15,06.10
15.	Transferred to the PL Account of Education Fund	2210	Medical and Public Health	8448	Deposit of Local Funds 111 Medical and Charitable Funds	1,35.61
16.	Transferred to the PL Account of Jharkhand State Housing Board	6216	Loans for Housing	8448	Deposit of Local Funds 108 State Housing Board Funds	3.00

Appendix I-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	2.97
2029	00	104	07	Development of Hatts, Bazaar, mela, talab (ponds) and river valley under sairat	0545 Major Works	0.05
2029	00	796	11	For construction/renovation of Revenue Court and Dak Bungalow	0545 Major Works	3.99
2040	00	101	03	Land Acquisition, Construction and Upgradation of Infrastructure	0545 Major Works	1.12
2040	00	796	08	Construction of New Building at Pakur	0545 Major Works	2.14
2053	00	796	12	Construction of Yojana Bhawan	0545 Major Works	10.00
2202	02	109	06	Construction of Building in Indira Gandhi Residential Girls School, Hazaribagh	0545 Major Works	0.89
2210	01	110	18	Other Dispensaries (T.B.)- Running of Contagious Diseases Centre, Itki (including Building Construction/ Machine Equipment, Tools)	0545 Major Works	0.07
2220	60	106	03	Regional Publicity Scheme- Construction of Information Building	0545 Major Works	0.45
2225	02	796	47	Education- Renovation and Boundary Wall of Jahersthan/Hargari/Masna/ Sarna of Tribes	0545 Major Works	12.02
2230	01	001	05	Building Construction for Labour Offices	0545 Major Works	1.75
2230	02	101	01	Extension of Employment Service	0545 Major Works	0.06

Appendix I-B – conclud.
(Referred to para 1(v)(a) of Notes to Accounts)
Major Works under Revenue Section

(₹ in crore)

2235	02	796	24	Construction of hostel for working women	0545 Major Works	0.05
2401	00	796	17	Development of Departmental Basic Infrastructure	0545 Major Works	10.42
2401	00	800	17	Development of Departmental Infrastructures	0545 Major Works	5.60
3054	03	337	01	Road Works	0545 Major Works	0.03
3475	00	106	03	Strengthening of State Legal Measurement	0545 Major Works	1.52
Total						53.13

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

Appendix I-C
(Referred to para 1(v)(b) 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	78	Grants-in-Aid for Non-Salary	35.28
4202	Capital Outlay on Education, Sports, Arts and Culture	78	Grants-in-Aid for Non-Salary	20.79
4215	Capital Outlay on Water Supply and Sanitation	78	Grants-in-Aid for Non-Salary	1,86.25
4217	Capital Outlay on Urban Development	79	Grants-in-Aid for Capital Assets	0.14
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	79	Grants-in-Aid for Capital Assets	0.50
4702	Capital Outlay on Minor Irrigation	46	Grants-in-Aid for Salary	5.71
Total				2,48.67

Appendix I-D

(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	<i>Per cent of amount booked under “800” over total receipts</i>
<i>(₹ in crore)</i>					
1	2	3	4	5	6
1	0029	Land Revenue	1,46.56	2,29.84	63.77
2	0217	Urban Development	9.09	9.09	1,00.00
3	0700	Major Irrigation	47.32	47.32	1,00.00
4	0701	Medium Irrigation	39.57	39.57	1,00.00
5	0702	Minor Irrigation	3.11	3.11	1,00.00
6	0801	Power	6.26	6.26	1,00.00
7	0250	Other Social Services	4.15	4.17	99.52
8	0404	Dairy Development	20.75	20.99	98.86
9	0401	Crop Husbandry	11.94	12.30	97.07
10	0059	Public Works	2.62	2.70	97.04
11	0070	Other Administrative Services	58.21	60.44	96.31
12	0515	Other Rural Development Programmes	11.53	12.03	95.84
13	0406	Forestry and Wild Life	4.95	5.17	95.74
14	0425	Co-operation	4.10	4.58	89.52
15	0041	Taxes on Vehicles	4,35.03	4,94.79	87.92
16	0215	Water Supply and Sanitation	12.02	13.80	87.10
17	0405	Fisheries	3.56	4.43	80.36
18	0051	Public Service Commission	5.73	7.22	79.36
19	0202	Education, Sports, Art and Culture	18.65	23.91	78.00
20	0235	Social Security and Welfare	3.74	5.24	71.37
21	0403	Animal Husbandry	2.67	4.02	66.42
22	1054	Roads and Bridges	46.22	46.22	1,00.00
23	1452	Tourism	2.58	2.58	1,00.00
Total			9,00.36	10,59.78	84.96

Note : During the year ₹ 985.11 crore has been booked under “Other Receipts” in 45 Major Heads. More than 50 per cent of the total receipts booked under “800 Other Receipts” have been shown in this Annexure.