

GOVERNMENT OF JHARKHAND

FINANCE ACCOUNTS

(Volume - 1)

2009-2010

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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 31.03.2010 presents the accounts of the receipts and disbursements 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 as worked out from the balances recorded in the accounts. 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 who is 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 compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization 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 receipts and disbursements for the purpose of the Government of Jharkhand for the year 2009-2010.

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 31.03.2010.



(VINOD RAI)

Comptroller and Auditor General of India

The
New Delhi

Guide to the Finance Accounts

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

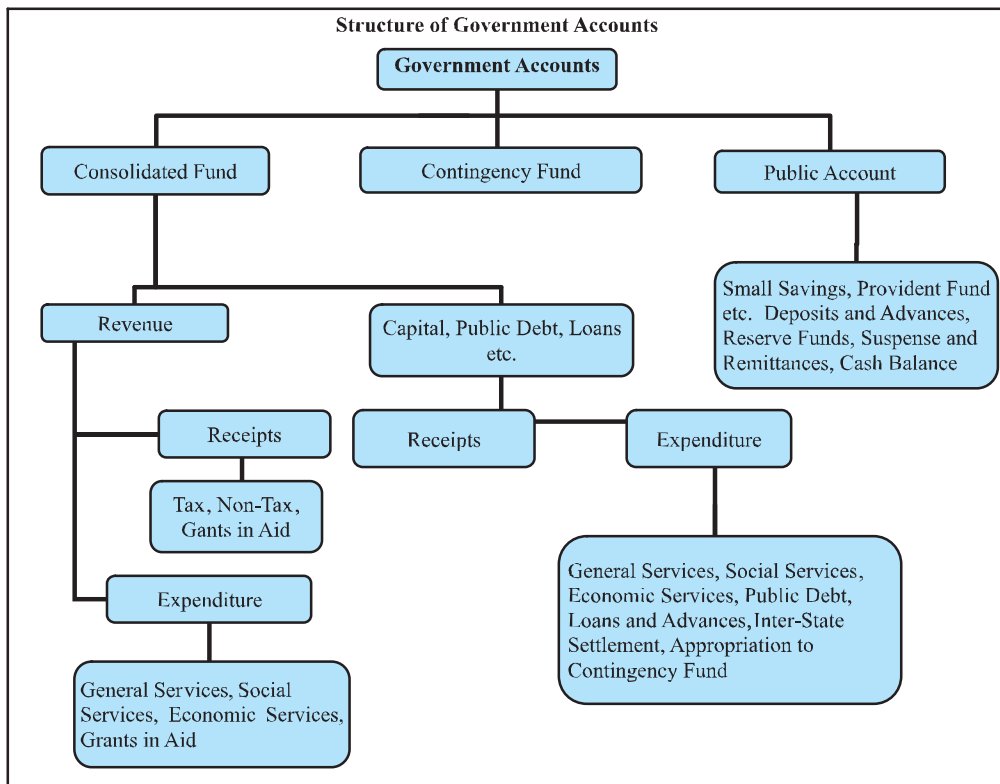
1. The Accounts of the Government are kept in three parts:

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 subsectors/ 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. subheads (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 an appendix, Appendix I, which is a depiction of Cash Balances and Investments of Cash Balances of the Government.

The second volume 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 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 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, organised by grantee institutions group wise. 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.

Part II Volume 2: 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 by minor heads: 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 Part 1 volume 2.
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 Part 1 volume 2.
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. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 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)	Detailed Statements (Volume 2)	Appendices (Volume 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	

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices (Volume 2)
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</i> <i>(Serial no.)</i>	As at 31 st March 2009	As at 31 st March 2010
	Notes to Accounts		
	Statement		
		<i>(Rupees in crore)</i>	
Cash			
(i) Cash in Treasuries and Local Remittances			
(ii) Departmental Balances	18	24.69	34.50
(iii) Permanent Imprest	18	0.11	0.11
(iv) Cash Balance Investments	18	9,78.99	13,59.39
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para 7 18	-4,82.49	-7,53.10
(vi) Investments from Earmarked Funds ^[2]	18	1,16.22	1,16.22
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc.	14	33.81	47.62
(ii) Other Capital Expenditure	13	1,29,70.40	1,56,59.63
Contingency Fund (un-recouped)			
Loans and Advances	Para 9	7, 16	64,14.83 67,13.02
Advances with departmental officers	18	-31.82	11.74

^[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]	Reference		As at 31 st	As at 31 st
	Notes to Accounts	Statement (Serial no.)	March 2009	March 2010
			<i>(Rupees in crore)</i>	
Suspense and Miscellaneous Balances ³	Para 11	18	97.36	
Remittance Balances	Para 11	18	2,54.98	2,93.81
Cumulative excess of expenditure over receipts ⁴			39,73.09	39,82.86
Total			2,43,50.17	2,74,65.80

^[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.

1: STATEMENT OF FINANCIAL POSITION - conold.

Liabilities	Reference		As at 31 st March 2009	As at 31 st March 2010
	(Serial no.) Notes to Accounts	Statement		
Borrowings (Public Debt)			<i>(Rupees in crore)</i>	
(i) Internal Debt	Para 2	15	1,75,68.14	1,98,80.00
(ii) Loans and Advances from Central Government				
(a) Non-Plan Loans		15	36.01	15.32
(b) Loans for State Plan Schemes		15	23,29.50	22,18.61
(c) Loans for Central Plan Schemes		15	1.62	1.41
(d) Loans for Centrally Sponsored Plan Schemes		15	21.14	20.30
(e) Other loans		15	15.87	15.87
Contingency Fund (Corpus)		18	1,50.00	1,50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		18	10,81.02	13,53.41
(ii) Deposits	Para 17	18	25,72.62	28,88.68
(iii) Reserve Funds	Para 10, 12	18	5,74.25	8,87.63
(iv) Remittance Balances				
(v) Suspense and Miscellaneous Balances	Para 11, 20	18		34.57
Cumulative excess of receipts over expenditure				
Total			2,43,50.17	2,74,65.80

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements		
	2009-10	2008-09	2009-10	2008-09	
Part I - Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	<i>(Rupees in crore)</i>		Revenue Expenditure	<i>(Rupees in crore)</i>	
Tax revenue (raised by the State)	45,00.12	37,53.21	Salaries ^[1]	52,88.51	39,12.56
Non-Tax revenue			Subsidies	40.88	36.65
Interest receipts	1,53.20	1,09.53	Grants-in-aid ^[2]	21,06.10	20,22.59
Others	21,00.95	18,42.21	General services		
			Interest Payment and service of debt	23,07.45	18,86.88
			Pension	16,80.83	9,88.40
			Others	7,30.47	7,17.90
Total	22,54.15	19,51.74	Total	47,18.75	35,93.18
			Social services	19,89.69	23,64.06
Share of Union Taxes/Duties	55,47.57	53,92.11	Economic services	9,84.11	9,12.61
Grants from Central Government	28,16.63	21,15.78	Compensation and assignment to Local Bodies and PRI	0.20	35.25
Revenue Deficit	9.77 (*)		Revenue Surplus		3,35.94
Section-B: Capital					
Capital Receipts			Capital Expenditure		
			Salaries ^[1]	53.03	35.18
			Subsidies		
			Grants-in-aid ^[2]	2,26.84	3,43.27
			General Services	1,12.61	1,76.08
			Social Services	6,09.33	10,12.86
			Economic Services	17,01.23	14,83.88
Recoveries of Loans and Advances	21.79	18.90	Loans and Advances disbursed		
			General Services		
			Social Services	54.99	71.84
			Economic Services	2,52.70	3,39.09
			Others	12.29	7.26
Public Debt receipts			Repayment of Public Debt		
Internal Debt (Market Loans, NSSF etc.)	33,79.47	24,33.98	Internal Debt (Market Loans, NSSF etc.)	10,67.61	7,24.69

^[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 ₹1,26.91 crore and ₹4.35 crore on 'Sarva Siksha Abhiyan' and ₹2,03.63 crore and ₹1,88.42 crore on 'Mid-day Meal Program' respectively for the year 2008-09 and 2009-10 since expenditure thereon was not classified as grants-in-aid in State Budget.

(*) Revenue Deficit for the year 2009-10 is understated to the extent of ₹2,26.84 crore as expenditure on account of release of Grants-in-Aid has been classified under 'Capital Section' instead of the 'Revenue Section'. Also, the Revenue Deficit is overstated to the extent of ₹54.48 crore as expenditure on Major Works has been classified under 'Revenue Section' instead of the 'Capital Section'. As a result, there is a net understatement of Revenue Deficit by ₹1,72.36 crore.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS conclud.

	Receipts		Disbursements	
	2009-10	2008-09	2009-10	2008-09
	<i>(Rupees in crore)</i>		<i>(Rupees in crore)</i>	
Loans from Government of India	-10.03	2.58	Loans from Government of India	1,22.60
Net of Inter State Settlement			Net of Inter State Settlement	1,38.71
Total Receipts Consolidated Fund	1,85,09.70	1,56,68.30	Total Expenditure Consolidated Fund	1,45.87
Deficit in Consolidated Fund	8,31.77	1687.33	Surplus in Consolidated Fund	1,93,41.47
				1,73,55.63
Part II - Contingency Fund				
Contingency Fund	...	...	Contingency Fund	...
				...
Part III - Public Account ^[3]				
Small savings	6,86.66	5,84.46	Small savings	4,14.27
Reserves & Sinking Funds	4,89.36	85.99	Reserves & Sinking Funds	1,75.98
Deposits	40,75.40	41,02.53	Deposits	37,59.34
Advances	74.08	1,47.34	Advances	33,58.38
Suspense and Miscellaneous ^[4]	7,32,31.83	5,12,04.58	Suspense and Miscellaneous ^[4]	1,17.64
Remittances	26,12.36	33,18.62	Remittances	92.55
Total Receipts Public Account	8,11,69.69	5,94,43.52	Total Disbursements Public Account	7,34,90.11
Deficit in Public Account			Surplus in Public Account	5,04,95.86
				26,51.19
Opening Cash Balance	-4,82.49	-4,44.47	Closing Cash Balance	8,06,08.53
Increase in cash balance			Decrease in cash balance	57,794.21
				5,61.16
				16,49.31
				-7,53.10
				-4,82.49
				-2,70.61
				-38.02

^[3] For details please refer to Statement no. 18 in Volume II.

^[4] "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
I- CONSOLIDATED FUND**

Description	Actuals	
	2009-10	2008-09
	<i>(Rupees in crore)</i>	
A. Tax Revenue		
A.1 Own Tax revenue		
Taxes on Sales, Trades, etc	35,97.20	29,96.19
State Excise	3,22.75	2,05.47
Stamps and Registration fees	2,38.20	1,92.17
Taxes on Vehicles	2,34.21	2,01.56
Taxes and Duties on Electricity	46.87	43.47
Land Revenue	41.28	53.33
Taxes on Goods and Passengers	12.44	54.02
Others	7.17	7.00
A.2 Share of net proceeds of Taxes		
Corporation Tax	22,83.07	17,68.21
Taxes on Income other than Corporation Tax	12,71.76	11,10.25
Customs	7,76.42	10,30.74
Union Excise Duties	6,25.42	8,98.97
Service Tax	5,85.73	5,82.52
Taxes on Wealth	5.17	1.64
Other Taxes on Income and Expenditure	...	-0.11
Other Taxes and Duties on Commodities and Services	...	-0.11
Total A	1,00,47.69	91,45.32
B Non-Tax Revenue		
Non-ferrous Mining and Metallurgical Industries	17,33.15	14,77.94
Interest Receipts	1,53.20	1,09.53
Miscellaneous General Services	1,05.05	1,14.11
Medium Irrigation	52.74	47.99
Other Administrative Services	36.26	7.49
Civil Aviation	24.61	...
Medical and Public Health	18.76	10.82
Roads and Bridges	17.50	19.29
Labour and Employment	16.07	2.34
Social Security and Welfare	13.49	4.25

3. STATEMENT OF RECEIPTS - contd.

Description	Actuals	
	2009-10	2008-09
	<i>(Rupees in crore)</i>	
B Non- Tax Revenue-concl.		
Contribution and Recoveries towards Pension and other Retirement Benefits	11.63	1.36
Crop Husbandry	10.20	66.33
Education, Sports, Art and Culture	8.97	20.83
Other General Economic Services	7.93	7.17
Other Rural Development Programmes	6.85	6.82
Water Supply and Sanitation	6.21	7.84
Police	4.68	3.29
Dairy Development	3.95	0.04
Forestry and Wild Life	3.57	7.20
Other Social Services	3.51	6.86
Public Works	2.41	1.97
Fisheries	2.12	2.25
Public Service Commission	2.06	0.40
Animal Husbandry	1.93	0.74
Co-operation	1.67	14.61
Jails	1.14	2.96
Housing	0.83	0.75
Civil Supplies	0.79	0.50
Tourism	0.78	0.12
Village and Small Industries	0.68	4.62
Family Welfare	0.45	0.12
Other Agricultural Programmes	0.38	0.32
Minor Irrigation	0.36	0.35
Major Irrigation	0.12	0.15
Other Fiscal Services	0.06	...
Industries	0.02	0.32
Urban Development	0.01	0.01
Information and Publicity	0.01	0.05
Total B	22,54.15	19,51.74

3. STATEMENT OF RECEIPTS - contd.

II. GRANTS FROM GOVERNMENT OF INDIA

Grants	Actuals	
	2009-10	2008-09
(C) Grants-in-aid from Central Government	<i>(Rupees in crore)</i>	
Non Plan Grants		
Grants under the Constitution (Distribution of Revenue Order)	...	6.93
Grants under the proviso to Article 275 (1) of the Constitution	4,59.19	2,74.52
Grants towards contribution to Calamity Relief Fund	1,57.89	51.58
Grants under National Calamity Contingency Fund	...	...
Other Grants	5,28.25	2,58.87
Grants for State/Union Territory Plan Schemes		
Block Grants (of which EAP)	5.97.26	6,06.23
Grants under the proviso to Article 275 (1) of the Constitution	66.39	40.51
Grant for Central Road Fund	32.64	38.47
Other Grants	2,86.68	3,68.88
Grants for Central Plan Schemes	55.05	31.22
Grants for Centrally Sponsored Plan Schemes	6,33.28	4,38.57
Grants for Special Plan Schemes	...	...
Total C	28,16.63	21,15.78
Total Revenue Receipts (A+B+C)	1,51,18.47	1,32,12.84

3. STATEMENT OF RECEIPTS - conclud.

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
Description	<i>Actuals</i>		
	2009-10	2008-09	
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	18,43.98	14,86.00	
Loans from the National Bank for Agricultural and Rural Development	4,36.82	3,20.00	
Loans from National Co-operative Development Corporation	68.60	...	
Loans from other Institutions	1,66.96	4,14.22	
Special Securities issued to National Small Savings Fund	8,63.11	1,78.02	
Other Loans	...	35.74	
Loans and Advances from the Central Government			
Non Plan Loans	-17.42	...	
Loans for State Plan Schemes	7.39	2.58	
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	...	...
Total E	33,69.44	24,36.56	
F. Loans and Advances by State Government (Recoveries) ^[1]	21.79	18.90	
G. Inter-State Settlements	...	...
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,85,09.70	1,56,68.30	

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

4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

	Description	Revenue	Capital	Loans and Advances	Total
					<i>(Rupees in crore)</i>
A	General Services				
A.1	Organs of State				
	Parliament/ State/ Union Territory Legislatures	26.13	...	...	26.13
	President, Vice President/ Governor/ Administrator of Union Territories	4.30	...	...	4.30
	Council of Ministers	0.70	...	...	0.70
	Administration of Justice	1,50.49	...	...	1,50.49
	Elections	1,09.42	...	...	1,09.42
A.2	Fiscal Services				
	Land Revenue	1,50.10	...	...	1,50.10
	Stamps and Registration	10.98	...	...	10.98
	State Excise	13.75	...	...	13.75
	Taxes on Sales, Trade etc.	31.17	...	...	31.17
	Taxes on Vehicles	5.02	...	...	5.02
	Other Taxes and Duties on Commodities and Services	0.27	...	...	0.27
	Other Fiscal Services	2.04	...	...	2.04
	Interest Payments	23,07.45	...	...	23,07.45
A.3	Administrative Services				
	Public Service Commission	6.27	...	...	6.27
	Secretariat-General Services	63.59	...	...	63.59
	District Administration	1,59.76	...	...	1,59.76
	Treasury and Accounts Administration	17.65	...	...	17.65
	Police	16,22.57	67.24	...	16,89.81
	Jails	68.40	...	...	68.40
	Stationery and Printing	1.53	...	...	1.53
	Public Works	84.06	33.05	...	1,17.11
	Other Administrative Services	88.88	12.32	...	1,01.20

4 STATEMENT OF EXPENDITURE - contd.

A. EXPENDITURE BY FUNCTION- contd.

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services- conclud.				<i>(Rupees in crore)</i>
A.4	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement benefits	16,80.83	...	...	16,80.83
	Total General Services	66,05.36	1,12.61	...	67,17.97
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	31,78.85	98.24 (a)	...	32,77.09
	Technical Education	-31.23 (*)	...	...	-31.23
	Sports and Youth Services	16.17	...	...	16.17
	Art and Culture	7.14	...	...	7.14
B.2	Health and Family Welfare				
	Medical and Public Health	5,34.01	84.87 (b)	...	6,18.88
	Family Welfare	65.82	...	...	65.82
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,92.14	2,74.96	28.17	4,95.27
	Housing	73.13	16.86	3.00	92.99
	Urban Development	28.90	2,91.49	23.82	3,44.21
B.4	Information and Broadcasting				
	Information and Publicity	33.78	...	...	33.78
B.5	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	3,26.64	58.08	...	3,84.72

(*) Minus expenditure is due to exhibition of ₹ 75.06 crore as deduct recoveries, which was kept under Public Account (Personal Ledger Account during 2007-08 and 2008-09) and credited into Consolidated Fund during 2009-10 by Jharkhand Agency for Promotion of Information Technology.

(a) This includes expenditure for General Education, Technical Education, Sports and Youth Services and Art & Culture.

(b) This includes expenditure for Medical, Public Health and Family Welfare.

4 STATEMENT OF EXPENDITURE - contd.

A. EXPENDITURE BY FUNCTION- contd.

	Description	Revenue	Capital	Loans and Advances	Total
		<i>(Rupees in crore)</i>			
B	Social Services - Concltd.				
B.6	Labour and Labour Welfare Labour and Employment	1,13.54	...	...	1,13.54
B.7	Social Welfare and Nutrition Social Security and Welfare Nutrition Relief on Account of Natural Calamities	6,56.33 2,49.41 1,48.57	... ... ...	... ... ...	6,56.33 2,49.41 1,48.57
B.8	Others Other Social Services Secretariat-Social Services	0.18 16.92	... ...	... ...	0.18 16.92
	Total Social Services	56,10.30	8,24.50	54.99	64,89.79
C	Economic Services				
C.1	Agriculture and Allied Activities Crop Husbandry Soil and Water Conservation Animal Husbandry Dairy Development Fisheries Forestry and Wild life Agricultural Research and Education Co-operation Other Agricultural Programmes	1,52.76 22.41 78.88 52.52 17.70 2,04.13 43.40 57.09 3.39	... ... ... ... 4.91 1.50 ...	... ... ... ... ... ... ... 5.00 ...	1,52.76 22.41 78.88 52.52 22.61 2,04.13 43.40 63.59 3.39
C.2	Rural Development Special Programmes for Rural Development Rural Employment Other Rural Development Programmes	80.81 2,30.81 4,33.28	... ... 6,90.81	... ... 1.88	80.81 2,30.81 11,25.97

4 STATEMENT OF EXPENDITURE - contd.

A. EXPENDITURE BY FUNCTION- contd.

	Description	Revenue	Capital	Loans and Advances	Total
		<i>(Rupees in crore)</i>			
C	Economic Services - conold.				
C.3	Irrigation and Flood Control				
	Major Irrigation	90.76	30.46	...	1,21.22
	Medium Irrigation	1,13.25	1,17.09	...	2,30.34
	Minor Irrigation	58.59	46.36	...	1,04.95
	Flood Control and Drainage	...	11.33	...	11.33
C.4	Energy				
	Power	4,53.17	...	2,45.82	6,98.99
	Non-Conventional Sources of Energy	10.00	...	...	10.00
C.5	Industry and Minerals				
	Village and Small Industries	65.80	...	...	65.80
	Industries	90.43	...	...	90.43
	Non-Ferrous Mining and Metallurgical Industries	17.34	...	...	17.34
	Other Outlays on Industries and Minerals	...	1.00	...	1.00
C.6	Transport				
	Civil Aviation	0.21	...	...	0.21
	Roads and Bridges	1,21.35	5,07.10	...	6,28.45
	Road Transport	1,40.07	17.50	...	1,57.57
	Other Transport Services	73.70	3,20.67	...	394.37
C.7	General Economic Services				
	Secretariat-Economic Services	24.03	...	...	24.03
	Tourism	3.21	5.14	...	8.35
	Census Surveys and Statistics	11.93	...	...	11.93
	Civil Supplies	2,58.02	...	...	2,58.02
	Other General Economic Services	3.34	12.06	...	15.40
	Total Economic Services	29,12.38	17,65.93	2,52.70	49,31.01

4. STATEMENT OF EXPENDITURE-contd.

B. EXPENDITURE BY NATURE

Object of Expenditure	2007-08			2008-09			2009-10		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
(Rupees in crore)									
Salaries	29,51.47	33.10	29,84.57	39,12.56	35.18	39,47.74	52,88.51	53.03	53,41.54
Grants-in-aid (a)	9,81.43	...	9,81.43	20,22.59	3,43.27	23,65.86	21,06.10	2,26.84	23,32.94
Interest Payments	17,58.03	...	17,58.03	18,86.88	...	18,86.88	23,07.45	...	23,07.45
Pensionary Charges	8,18.32	...	8,18.32	9,88.40	...	9,88.40	16,80.83	...	16,80.83
Major works (State Plan)	...	...	...	1,35.84	11,46.44	12,82.28	54.48	11,74.73	12,29.21
Repayment of borrowings	...	7,47.37	7,47.37	...	8,63.40	8,63.40	...	11,90.21	11,90.21
State Contribution (b)	2,09.60	...	2,09.60	8,09.15	1,66.15	9,75.30	11,35.40	1,50.86	12,86.26
Loans and Advances	...	5,97.66	5,97.66	...	4,18.19	4,18.19	...	3,19.98	3,19.98
Minor Works	1,49.62	13,57.02	15,06.64	1,42.70	1,64.62	3,07.32	1,74.68	1,29.74	3,04.42
Other Administrative expenses	4.32	...	4.32	1,03.92	...	1,03.92	1,77.81	...	1,77.81
Maintenance and repair	67.47	...	67.47	1,72.38	36.75	2,09.13	1,55.96	21.31	1,77.27
Contributions	...	...	...	19.30	...	19.30	64.70	99.54	1,64.24
Central Share	...	...	...	77.04	...	77.04	84.18	76.84	1,61.02
Office expenses	10,90.97	4.37	10,95.34	10,26.44	...	10,26.44	10,42.00	...	10,42.00
Scholarships/ stipend	2,59.70	...	2,59.70	1,23.72	...	1,23.72	1,31.98	...	1,31.98
Travelling Expenses	66.72	0.17	66.89	61.81	...	61.81	91.96	...	91.96
Economic aid	...	...	...	34.71	...	34.71	75.26	...	75.26
Wages	83.97	...	83.97	90.78	...	90.78	70.88	...	70.88
Professional Services	19.20	...	19.20	...	...	...	50.23	...	50.23
Motor-vehicle	13.32	1.96	15.28	41.55	...	41.55	48.89	...	48.89
Electricity Expenditure	...	...	...	39.42	...	39.42	44.40	...	44.40
Subsidies	...	...	...	36.65	...	36.65	40.88	...	40.88
Machinery and Equipment	26.95	0.41	27.36	30.51	10.08	40.59	26.75	...	26.75
Medical Store Supply	15.65	...	15.65	18.01	...	18.01	21.69	...	21.69
Uniform	2.61	0.07	2.68	...	...	...	17.72	...	17.72
Advertising and Publicity	16.67	...	16.67	19.39	...	19.39	17.50	...	17.50
Share of taxes/ duties	...	...	...	37.67	...	37.67	...	...	...
Rent, Rates, Taxes	...	...	...	15.49	...	15.49 (c)	...	...	...

(a) Grants in-aid does not include expenditure of ₹126.91 crore and ₹ 435 crore on 'Sarva Siksha Abhiyan' and ₹ 203.63 crore and ₹ 188.42 crore on 'Mid-day Meal Programme' respectively for the year 2008-09 and 2009-10 since expenditure thereon was not classified as grants-in-aid in State Budget.

(b) State Contribution includes expenditure on Mid Day Meal Programme.

(c) Rent, Rates and Taxes - ₹ 9.20 crore included in "Others".

4. STATEMENT OF EXPENDITURE- conold.

B. EXPENDITURE BY NATURE - conold.

Object of Expenditure	2007-08			2008-09			2009-10		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
<i>(Rupees in crore)</i>									
Supplies and Materials	34.81	...	34.81	2,70.18	...	2,70.18 (d)	...	...	...
Investments	55.00	13.26	68.26	7.00	6.51	13.51	2.45	13.81	16.26
Computer	27.01	...	27.01	...	...	...	...	...	...
Books and Magazine	21.06	...	21.06	...	...	...	...	...	...
Adjustment of balances between Bihar and Jharkhand	...	...	...	...	1,45.87	1,45.87	...	...	...
Others (Includes expenditure less than ₹ 10 crore under each object head)	21,75.52	11,73.19	33,48.71	8,38.36	12,57.50	20,95.86	4,73.86	8,18.18	12,92.04
Gross Expenditure	1,08,49.42	39,28.58	1,47,78.00	1,29,62.45	45,93.96	1,75,56.41	1,53,86.55	42,75.07	1,96,61.62
Deduct- Recoveries	17.45	...	17.45	85.55	1,15.23	2,00.78	2,58.31	61.84	3,20.15
Net Expenditure	1,08,31.97	39,28.58	1,47,60.55	1,28,76.90	44,78.73	1,73,55.63	1,51,28.24	42,13.23	1,93,41.47

(d) Supplies and Materials - ₹ 3.66 crore included in "Others".

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 1st April 2009 to 31st March 2010.

(ii) **Basis of Accounting:** With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The 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. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on “Pension and Other Retirement benefits” to State Government employees during the year is ₹ 16,80.83 crore (11.06 % of total revenue expenditure). However, the State Government employees recruited with effect from 01.12.2004 are eligible for pension under Contributory Pension Scheme. The State Government has entered into an agreement under which the employees' and employer's contributions are to be transferred to fund manager through NSDL/ Trustee Bank. During the year, the State Government has deposited ₹ 125.52 crore to NSDL/ Trustee Bank, which includes ₹ 59.20 crore from “8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees” being employees' contribution, ₹ 59.20 crore employer's contribution under the “2071 Pension and Other Retirement benefits” and ₹ 7.12 crore accrued interest for delayed transfer of the fund to NSDL/ Trustee Bank. The State Government's liability on this account under “8342 Other Deposits 117 Defined Contribution Pension Scheme for Government Employees” as on 31st March 2010 stands at ₹ 5.69 crore.

(iii) **Currency in which Accounts are kept:** The accounts of Government 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, prescribes. 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 supposed 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. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

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

The Statements (i) Data on committed Liabilities in the future and (ii) Implication of major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flows, have not been appended to the Finance Accounts for the year 2009-10 due to Formats are being revisited.

3. Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure'

₹ 5,35.59 crore under 33 Revenue and Capital Major Heads of accounts on expenditure side (representing functions of the Government) was classified under the Minor Head 800- 'Other Expenditure' in the accounts constituting about 5.55 percent of the total expenditure (Revenue and Capital) recorded under the respective Major Heads. The total expenditure under the Major Heads concerned classified as 'Other Expenditure' are given in **Annexure "C"** to the Notes to Accounts.

Similarly, ₹ 2,96.28 crore under 31 Revenue Major Heads of accounts on receipts side was classified under the Minor Head 800- 'Other Receipts' in the accounts constituting about 8.40 per cent of the total Revenue receipts recorded under the respective Major Heads. The total receipts under the Major Heads concerned classified as 'Other Receipts' are given in **Annexure "D"** to the Notes to Accounts.

The booking of financial transactions under the residuary minor head "800" necessitates reclassification of transactions under distinct minor head to denote specifically the nature of activity performed by the Government.

4. Existence of unadjusted Abstract Contingency Bills (A.C. Bills)

The Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency Bill by debiting Service Heads and they are required to present Detailed Contingency Bill (Vouchers in support of final expenditure) in all cases within a specified period. Presently 29,382 DC bills amounting to ₹ 64,08.00 crore from the year 2000-01 to 2009-10 (position as on 31.08.2010) have not been received in the office of the Accountant General.

5. Transfer of funds to P.D. Accounts

While Government is authorised to open Personal Deposit Accounts in order to deposit money for specific purposes, the Administrators are required to close such accounts at the last working day of the year and transfer the unspent balances back to the Government accounts. The unspent amount of ₹ 69.28 crore is lying as balance in Personal Deposit Account as on 31st March 2010 which represents deposit of State Advocate Welfare Association Fund and yet to be transfer to the bank account of Jharkhand Advocate Welfare Fund Trustee Committee.

6. Reconciliation of Receipts and Expenditure

As per Rule 475 (viii) under Jharkhand Financial Rule, all Controlling Officers are required to reconcile the Receipt and Expenditure of the Government with the figures accounted for by the Accountant General. Such reconciliation has been completed in respect of 49 percent of COs/ DDOs for a value of ₹ 28,55.48 crore of expenditure against the total expenditure of the Government amounting to ₹ 1,78,31.27 crore and 31 percent of

COs/ DDOs for ₹ 17,88.19 crore of receipts were reconciled against the total receipts of the Government amounting to ₹ 1,51,18.47 crore.

7. Reconciliation of discrepancy between cash balance worked out by Accountant General and cash balance reported by Reserve Bank of India

Cash balance (Deposit with RBI) worked out by the Accountant General was ₹ 7,53.10 crore (Cr) as on 31st March 2010. The cash balance reported by RBI as on 31st March 2010 was ₹ 6,86.29 crore (Dr). Thus, there was a net difference of ₹ 66.81 crore (Cr) between the two figures.

This discrepancy of ₹ 66.81 crore (Cr) as on 31st March 2010 consists of discrepancy of ₹ 68.42 crore (Cr) for the year 2009-10 and discrepancy of ₹ 1.61 crore (Dr) pertains to unreconciled figures for the period prior to October 1987.

Out of the difference of ₹ 68.42 crore (Cr) for the financial year 2009-10, a sum of ₹ 68.40 crore (Cr) has since been settled (September 2010). The discrepancy figure of ₹ 1.61 crore (Dr) is under process of reconciliation with RBI Nagpur.

8. Contingent Liability of State Government for providing Guarantees

Guarantees are reported in Statement No. 9 on the basis of the information received from the State Government which is the authority for issuing such Guarantees. The Guarantees given by the Composite State of Bihar up to 14.11.2000 has not been allocated between the successor States of Bihar and Jharkhand so far (September 2010). Fiscal Correction Path of the State Government revealed that at the end of March 2010, ₹ 5,00 crore was outstanding in the shape of guarantees given by the Government. The detailed information regarding Guarantees given by the Government is also awaited from the State Government.

9. Loans and Advances

Finance Accounts for the financial year 2009-10 does not contain complete information of Loans and Investments. The detailed information of overdue principal and interest in respect of Loans and Advances, which are maintained by the State Government, is awaited (September 2010). Therefore, the financial assets position of the State Government is incomplete to that extent.

10. Transfer to Calamity Relief Fund

Government of India released ₹ 1,57.89 crore (2nd Instalment of 2008-09 ₹ 51.58 crore, 1st Instalment of 2009-10 ₹ 53.15 crore and 2nd Instalment of 2009-10 ₹ 53.16 crore) in the financial year 2009-10 towards central share for Calamity Relief Fund. As per guidelines issued by Government of India governing the administration and operation of Calamity Relief Fund, the State Government was required to transfer its own share of ₹ 52.63 crore along with central share of ₹ 1,57.89 crore aggregating to ₹ 2,10.52 crore to the head “8235-General and Other Reserve Funds-111-Calamity Relief Fund” in the financial year 2009-10. The State Government had transferred ₹ 1,39.65 crore only to the Calamity Relief Fund in 2009-10.

11. Working out suspense and remittance balance on net basis

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 major

suspense heads (under Major Head 8658) to the end of last three years is indicated below: -
(Rupees in crore)

Name of Minor Head	2007-08		2008-09		2009-10	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-PAO Suspense	35.53	36.33	36.38	33.75	48.60	42.94
Net	Cr 0.80		Dr. 2.63		Dr. 5.66	
102- Suspense Account (Civil)	73.92	40.05	84.33	47.06	91.42	56.99
Net	Dr. 33.87		Dr. 37.27		Dr.34.43	
109-Reserve Bank Suspense (H.Q.)	2,38.89	(-)4.68	(-) 5.90	(-)2.46	(-)5.94	(-)5.93
Net	Dr. 2,43.57		Cr.3.44		Cr. 0.01	
110-Reserve Bank Suspense Central Accounts Office	(-) 93.72	(-)84.62	(-)37.48	(-)1,00.52	44.61	11.06
Net	Cr 9.10		Dr 63.04		Dr. 33.55	
111- D.A.A. Suspense	64.23	(-)12.85	33.33	(-)12.85	...	...
Net	Dr 77.07		Dr 46.18		Nil	
112- Tax Deducted at Source (TDS) Suspense	...	37.78	...	48.15		1,08.08
Net	Cr. 37.78		Cr. 48.15		Cr 1,08.08	

12. Reserve Funds

As recommended by the Twelfth Finance Commission, Sinking Fund for amortization of liabilities and Guarantees Redemption Fund have not been created by State Government in the financial year 2009-10.

13. Funds Released by State Government / Government of India to Autonomous Local Bodies/Implementing Agencies/NGOs

The State Government provides funds to State /District level autonomous bodies and authorities, societies, non-government organizations for implementation of Centrally Sponsored Plan Scheme (State Share) and also for State Plan Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The extent of amount remained unspent and kept in the bank account (outside Government Account) is not readily ascertainable. The Government expenditure to the extent as reflected in the accounts is, therefore, an overstatement to that extent.

Finance Accounts of the Jharkhand Government for financial year 2009-10 does not include a sum of ₹ 27,66.46 crore released by different Ministries of Government of India in the year 2009-10 in the form of grants-in-aid for Central Plan Schemes directly to Autonomous Local Bodies/ Implementing Agencies / NGOs for implementation of Central Sector/ Centrally Sponsored Schemes in Jharkhand State. This release has not been routed through State Budget. Source of data is Portal of the Controller General of Accounts, Department of Expenditure, Government of India. Expenditure against this release has not been captured in the Finance Accounts.

14. Rendition of Accounts

The accounts of the State Government compiled in Accounts Office are mainly based on the initial accounts rendered by Treasuries, Public Works and Forest Divisions. Delayed receipt of accounts hinders consolidation of accounts and caused delay in preferring claims of the State Government or to effect monetary settlement at an early date. This also adversely affects certification of plan expenditure and reconciliation of cash balance shown in the books of RBI. Delay in receipt of accounts from different accounts rendering units in the financial year 2009-10 is shown in table below: -

Sl No	Range of Delay	No of Treasury	No of Public Works Divisions	No of Forest Divisions
1	2 to 15 days	58	915	626
2	>15 days to 30 days	Nil	54	284
3	>30 days	Nil	16	76

15. Grants-in-Aid under Capital Section

As per rules prescribed, expenditure on 'Grants-in-aid' to Local Bodies is to be classified as Revenue expenditure. During 2009-2010, a sum of ₹ 2,26.84 crore has been released to Local Bodies etc. by the State Government as 'Grants-in-aid' under Capital major heads as indicated in **Annexure "E"** following budget provision and classification depicted on vouchers. Consequently, revenue deficit of the State Government for the financial year 2009-10 stands understated by the same amount.

16. Major Works under Revenue Section

Expenditure on "Major Works" amounting to ₹ 54.48 crore has been booked under major heads in Revenue Section as indicated in **Annexure "F"** in the Finance Accounts for the year 2009-10 due to budget provision under these heads instead of under relevant major heads in Capital Section. Consequently, revenue deficit of the State Government for the financial year 2009-10 stands overstated by the same amount.

17 (i) Transfer of money from Consolidated Fund to Civil Deposits in 2008-09

A sum of ₹ 1,59.97 crore was transferred to '8443 Civil Deposits -108-Public Works Deposits' in the financial year 2008-09 by debiting the service head '2210 Medical and Public Health' (₹ 37.41 crore) and '4210 Capital Outlay on Medical and Public Health' (₹ 1,22.56 crore) in Part I of Consolidated Fund of the State. No expenditure has been incurred out of the transferred amount in the year 2008-09 and 2009-10. This unspent amount is lying under '8443 Civil Deposits 108-

Public Works Deposits' as on 31st March 2010. This transfer has been reversed in the accounts for the year 2010-11 by contra crediting Major Head '0075-Miscellaneous General Services' by State Government. This reversal of transfer needs to be exhibited as reduction in capital and revenue expenditure under minor head "912 Deduct Recoveries of unspent balance" below the concerned major head of accounts in the Finance Accounts for the year 2010-11.

17 (ii) Credit of Fund lying outside the Consolidated Fund of the State (Bank Account)

A sum of ₹ 75.06 crore, remained unspent in bank account of Jharkhand Agency for Promotion of Information Technology (JAPIT) was brought into Personal Ledger Account of the JAPIT in the year 2007-08 and 2008-09 and the same was transferred from Public Account to the Consolidated Fund of the State in the year 2009-2010. The credit of unspent balance of ₹ 75.06 crore has been adjusted under a distinct minor head "Deduct Recoveries of unspent balance" (Code-'912') below the major head "2203- Technical Education".

18. Disbursement of Grants-in Aid

Rule 340 of Jharkhand Financial Rules enjoins that Grants-in-Aid is given to a person or a body which is independent of the Government. Grants-in-Aid amounting to ₹ 23,32.94 crore was disbursed in the financial year 2009-10 of which a sum of ₹ 9,34.64 crore was drawn by the Drawing and Disbursing Officers of the Department instead of making payment directly to Grantee Bodies. Details have been indicated in Appendix IV.

19. Outstanding Utilization Certificates against Grants-in-Aid sanctioned by State Government

Grants-in-Aid is disbursed on the basis of the authorities issued by Accountant General (A&E), Jharkhand against the sanctions of the State Government in terms of rule 429 of Jharkhand Treasury Code. Receipts of Utilization Certificates (which ratifies the expenditure incurred against the Grants-in-Aid) are pending from the State Government as on 30 June 2010, which are indicated in the table below :-

Year	Number of Utilization Certificates awaited	Amount Involved (Rupees in Crore)
Up to 2007-08	1441	20,93.66
2008-09	566	6,49.09
2009-10	795	11,77.74

20. Effect on expenditure for the year due to clearance of suspense balance pertaining to earlier years

The expenditure for the year 2009-2010 under nineteen Major Heads includes amount of ₹ 64.17 crore being the expenditure pertaining to the financial year 2001-02 to 2008-09 consequent upon clearance of Objection Book suspense and CAO Reserve Bank Suspense on receipt of wanting vouchers/ certificate of payments in the accounting period 2009-10. Major head-wise clearance made is indicated in **Annexure "G"** to the Notes to Accounts.

21. Debt waiver under the Debt Consolidation and Relief Facility

In terms of Government of India's decision on the recommendation of the Twelfth Finance Commission relating to Debt Consolidation and Relief Facility to State, Ministry of Finance, Department of Expenditure has sanctioned to write-off of repayment during 2009-2010 of principal of the consolidated loan advanced by the Government of India, Ministry of Finance to Government of Jharkhand for a sum of ₹ 1,04.95 crore. The amount has been booked under Major Head '0075-Miscellaneous General Services, 800 Other Receipts' which represents debt waived by Central Government under Debt Consolidation and Relief Facility.

22. Allocation of balances as a result of re-organization of States

The balances under Capital section, Loans and Advances and Public Account as on 14.11.2000 have not been bifurcated in terms of Bihar Reorganisation Act, 2000. The balances under Public Debt and Cash Balance maintained by Reserve Bank of India have only been apportioned between the successor States, Bihar and Jharkhand in terms of section 43 and 48 of the Act. Accordingly, the Finance Accounts of State of Jharkhand subsequent to its formation w.e.f. 15th November 2000 started with 'Nil' balance in respect of those Assets and Liabilities awaiting allocations. A list of balances awaiting allocations as on 31.03.2010 has been disclosed in Appendix –XI.

23. Difference in D.V.C's Loan Capital contribution

The figure of ₹ 49.37 crore representing Loan Capital Contribution of the composite State of Bihar in the Damodar Valley Corporation (DVC) differ with the figure of ₹13,45.94 crore appearing in 2008-09 audited accounts of DVC. The variation in the two sets of accounts is due to the fact that the State Government's share of profit (irrigation and power surplus) and interest accrued on State's Loan is being ploughed back by the DVC as loan capital contribution of the State Government. The DVC accounts on this date also indicated a net liability of ₹ 39,95.77 crore against the Government of the composite State of Bihar after adjusting the said loan capital contribution of ₹ 13,45.94 crore. The exact amount of share capital of Jharkhand Government in DVC would be reflected in the Finance Accounts as and when the loan capital contribution as on 14.11.2000 is apportioned between Bihar and Jharkhand Government.

24. Book Adjustments

A. Periodical Adjustments:-

Sl. No	Book Adjustment	Head of Account				Amount <i>(Rupees in crore)</i>	Remarks
		From		To			
1	Transfer of Central Share and State Share to Calamity Relief Fund	2245	Relief on account of Natural Calamities	8235	General and Other Reserve Funds	139.65	
2	Reimbursement of expenditure on account of Natural Calamities from Calamity Relief Fund	8235	General and Other Reserve Funds	2245	Relief on account of Natural Calamities	175.98	
3	Adjustment of interest on General Provident Fund	2049	Interest Payments	8009	State Provident Funds	302.53	
4	Adjustment of interest on Group Insurance of State employees	2049	Interest Payments	8011	Insurance and Pension Funds	14.88	
5	Debt relief given by the Government of India	6004	Loans and Advances from the Central Government	0075	Miscellaneous General Services	104.95	

B. Other Adjustments:-

Sl. No	Book Adjustment	Head of Account				Amount (Rupees in crore)	Remarks
		From		To			
1	Adjustment of the cost of Medical materials and Equipments supplied to State Government from Central Government	2210	Medical and Public Health	1601	Grants-in-aid from Central Government	0.95	
2	Adjustment of the cost of Family Planning materials supplied to State Government from Central Government	2211	Family Welfare	1601	Grants-in-aid from Central Government	0.23	
3	Grants-in-aid given by the State Government	2055	Police	8448	Deposits of Local Funds	1.00	
4	Grants-in-aid given by the State Government	2202	General Education	8448	Deposits of Local Funds	194.69	
5	Grants-in-aid given by the State Government	2203	Technical Education	8448	Deposits of Local Funds	2.62	
6	Grants-in-aid given by the State Government	2210	Medical and Public Health	8448	Deposits of Local Funds	44.00	
7	Grants-in-aid given by the State Government	2215	Water Supply and Sanitation	8448	Deposits of Local Funds	0.82	
8	Grants-in-aid given by the State Government	2217	Urban Development	8448	Deposits of Local Funds	7.77	

Sl. No	Book Adjustment	Head of Account				Amount (Rupees in crore)	Remarks
		From		To			
9	Grants-in-aid given by the State Government	2230	Labour and Employment	8448	Deposits of Local Funds	2.18	
10	Grants-in-aid given by the State Government	2235	Social Security and Welfare	8448	Deposits of Local Funds	0.21	
11	Grants-in-aid given by the State Government	2515	Other Rural Development Programmes	8448	Deposits of Local Funds	17.73	
12	Grants-in-aid given by the State Government	2801	Power	8448	Deposits of Local Funds	451.82	
13	Grants-in-aid given by the State Government	2810	Non-Conventional Sources of Energy	8448	Deposits of Local Funds	10.00	
14	Grants-in-aid given by the State Government	2851	Village and Small Industries	8448	Deposits of Local Funds	28.75	
15	Grants-in-aid given by the State Government	2852	Industries	8448	Deposits of Local Funds	10.67	
16	Grants-in-aid given by the State Government	4210	Capital Outlay on Medical and Public Health	8448	Deposits of Local Funds	2.49	
17	Grants-in-aid given by the State Government	4217	Capital Outlay on Urban Development	8448	Deposits of Local Funds	12.16	

Annexure "C"
(Referred to para 3 of Notes to Accounts)

Statement showing details of expenditure classified as "Other Expenditure"

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total expenditure	% of amount booked under "800" over total expenditure
<i>(Rupees in crore)</i>					
1	2012	President, Vice-President/Governor/Administrator of Union Territories	0.32	4.29	7.46
2	2013	Council of Ministers	0.25	0.70	35.71
3	2014	Administration of Justice	0.50	1,50.49	0.33
4	2029	Land Revenue	5.41	1,50.10	3.60
5	2041	Taxes on Vehicles	3.30	5.02	65.74
6	2053	District Administration	24.92	1,59.76	15.60
7	2054	Treasury and Accounts Administration	2.84	17.65	16.09
8	2055	Police	7.76	16,22.57	0.48
9	2070	Other Administrative Services	7.31	88.88	8.22
10	2202	General Education	11.59	31,78.85	0.36
11	2203	Technical Education	0.39	43.83	0.89
12	2204	Sports and Youth Services	0.50	16.17	3.09
13	2210	Medical and Public Health	30.00	5,34.01	5.62
14	2215	Water Supply and Sanitation	5.64	1,92.14	2.94
15	2216	Housing	11.40	73.13	15.59
16	2217	Urban Development	3.77	28.90	13.04
17	2225	Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	2.32	3,26.64	0.71
18	2235	Social Security and Welfare	5.92	6,56.33	0.90
19	2245	Relief on account of Natural Calamities	8.58	1,48.57	5.78
20	2250	Other Social Services	0.08	0.18	44.44
21	2401	Crop Husbandry	25.49	1,52.76	16.69
22	2406	Forestry and Wild Life	4.51	2,04.13	2.21
23	2501	Special Programmes for Rural Development	35.35	80.81	43.74
24	2515	Other Rural Development Programmes	39.70	4,33.28	9.16
25	2801	Power	24.96	4,53.17	5.51
26	3054	Roads and Bridges	3.77	1,21.35	3.11
27	3454	Census Surveys and Statistics	0.48	11.92	4.03
28	3456	Civil Supplies	81.43	2,58.02	31.56
29	4055	Capital Outlay on Police	45.77	67.24	68.07
30	4070	Capital Outlay on other Administrative Services	3.26	12.32	26.46
31	4215	Capital Outlay on Water Supply and Sanitation	34.28	2,74.96	12.47
32	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	34.85	58.08	60.00
33	4701	Capital Outlay on Medium Irrigation	68.94	1,17.09	58.88
Total			5,35.59	96,43.34	5.55

Annexure "D"
(Referred to para 3 of Notes to Accounts)

Statement showing details of receipts classified as "Other Receipts"

Sl. No.	Major Head	Nomenclature	Amount booked under "800"	Total Receipts	% of amount booked under "800" over total Receipts
(Rupees in crore)					
1	0047	Other Fiscal Services	0.06	0.06	100.00
2	0059	Public Works	2.21	2.41	91.70
3	0070	Other Administrative Services	28.75	36.26	79.29
4	0071	Contributions and Recoveries towards Pension and Other Retirement benefits	11.63	11.63	100.00
5	0075	Miscellaneous General Services	1,04.95	1,05.05	99.90
6	0202	Education, Sports, Art and Culture	1.26	8.97	14.05
7	0211	Family Welfare	0.06	0.45	13.33
8	0215	Water Supply and Sanitation	5.07	6.21	81.64
9	0217	Urban Development	0.01	0.01	100.00
10	0220	Information and Publicity	0.01	0.01	100.00
11	0235	Social Security and Welfare	13.49	13.49	100.00
12	0250	Other Social Services	3.51	3.51	100.00
13	0401	Crop Husbandary	10.16	10.20	99.61
14	0404	Dairy Development	3.95	3.95	100.00
15	0405	Fisheries	2.10	2.12	99.06
16	0406	Forestry and Wild Life	1.58	3.57	44.26
17	0425	Co-operation	1.66	1.66	100.00
18	0435	Other Agricultural Programmes	0.38	0.38	100.00
19	0515	Other Rural Development Programmes	6.82	6.85	99.56
20	0700	Major Irrigation	0.12	0.12	100.00
21	0701	Medium Irrigation	52.74	52.74	100.00
22	0702	Minor Irrigation	0.36	0.36	100.00
23	0851	Village and Small Industries	0.07	0.68	10.29
24	1053	Civil Aviation	24.61	24.61	100.00
25	1054	Roads and Bridges	9.66	17.50	55.20
26	1452	Tourism	0.78	0.78	100.00
27	1456	Civil Supplies	0.78	0.78	100.00
28	Others in Major Heads "0030, 0049, 0055,1601"		9.50	32,12.71	0.30
Total			2,96.28	35,27.07	8.40

Annexure "E"

**(Referred to para 15 of Notes to Accounts)
Grants-in-Aid under Capital Section**

Major Heads	Nomenclature	Detailed and Object Head Codes	Nomenclature	Amount
				(Rupees in crore)
4217	Capital Outlay on Urban Development	0646	Assistance grants (Grants-in-Aid)	2,15.18
4515	Capital Outlay on other Rural Development Programmes	0646	Assistance grants (Grants-in-Aid)	0.16
4885	Other Capital Outlay on Industries and Minerals	0646	Assistance grants (Grants-in-Aid)	1.00
5055	Capital Outlay on Road Transport	0646	Assistance grants (Grants-in-Aid)	10.50
Total				2,26.84

Annexure "F"
(Referred to para 16 of Notes to Accounts)
Major Works under Revenue Section

Major Head	Sub-Major Head	Minor Head	Sub-head	Description	Detailed Head	Amount
<i>(Rupees in crore)</i>						
2029	00	102	11	For construction/ renovation of Revenue Court and Dak Bungalow	0545 Major Works	5.99
2029	00	796	11	For construction/ renovation of Revenue Court and Dak Bungalow	0545 Major Works	7.69
2053	00	796	12	Construction of Yojana Bhawan	0545 Major Works	1.00
2202	03	796	12	Proposed Law University under Directorat of Higher Education	0545 Major Works	1.00
2202	03	796	21	Land acquisition for establishment of College under Higher Education Directorat	0545 Major Works	0.30
2210	03	103	06	Strengthening of Primary Health Structure in the light of the recommendation of 12th Finance Commission	0545 Major Works	21.59
2216	05	800	08	Public works- Minor works relating to Public Works Buildings in the State	0545 Major Works	1.42
2220	60	106	02	District Mobile Units	0545 Major Works	0.03
2220	60	106	03	Regional Publicity Scheme- Construction of Information Building	0545 Major Works	0.32
2220	60	796	03	Regional Publicity Scheme-Construction of Information Building	0545 Major Works	2.04
2225	01	789	22	Construction Scheme of Baboo Jagjiwan Ram Girl's Hostel	0545 Major Works	0.87
2225	02	277	66	Hostels for Scheduled Tribe Boys and Girls in Naxal affected areas	0545 Major Works	0.81
2225	02	796	47	Education- Renovation and Boundary Wall of Jaheersthan/ Hergarndi/ Masna/ Sarna of Tribes	0545 Major Works	1.52
2225	02	796	62	Construction of Hostels for Scheduled Tribe Boys and Girls in Naxal affected areas	0545 Major Works	2.38
2230	01	001	05	Building Construction for Labour Offices	0545 Major Works	0.95
2230	01	109	01	Housing construction for Beedi Workers	0545 Major Works	1.60
2230	02	796	34	Strengthening of Employment Services	0545 Major Works	0.56
2235	02	103	38	Construction of Child Development Project Building and Anganbari Centre Building	0545 Major Works	0.93
2235	02	796	24	Construction of Hostel for Working Women	0545 Major Works	0.26
2235	02	796	38	Construction of Child Development Project Building and Aanganbari Centre Building	0545 Major Works	1.74
2235	02	796	39	Construction of Remand Homes	0545 Major Works	0.44
2235	02	796	42	Construction of Old Age Home	0545 Major Works	0.10
2235	02	800	42	Construction of Old Age Home	0545 Major Works	0.18
2250	00	103	01	Maintenance of Religious Places, Temples etc.	0545 Major Works	0.01
2435	01	102	01	Establishment of Quality Control Laboratory	0545 Major Works	0.75
Total						54.48

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

Annexure “G”
(Referred to para 20 of Notes to Accounts)

**Statement of Objection Book and CAO RB Suspense cleared in the financial year 2009-10
pertaining to the period from 2001-02 to 2008-09**

SI No	Major Head	Nomenclature	Amount
			<i>(Rupees in crore)</i>
1	2015	Elections	0.02
2	2029	Land Revenue	0.49
3	2040	Taxes on Sales, Trade etc.	0.08
4	2049	Interest Payments	58.28
5	2052	Secretariat-General Services	0.19
6	2053	District Administration	0.23
7	2055	Police	3.90
8	2071	Pensions and Other Retirement benefits	0.06
9	2202	General Education	0.67
10	2215	Water Supply and Sanitation	0.03
11	2251	Secretariat-Social Services	0.09
12	2403	Animal Husbandry	0.02
13	2404	Dairy Development	0.01
14	2405	Fisheries	0.02
15	2505	Rural Employment	0.01
16	2701	Medium Irrigation	0.02
17	3054	Roads and Bridges	0.05
18	3451	Secretariat-Economic Services	0.01
Total			64.17

APPENDIX I CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 1st April 2009	As on 31st March 2010
	<i>(Rupees in lakh)</i>	
(a) General Cash Balance-		
(1) Deposits with Reserve Bank ^[1]	-4,82,49.48	-7,53,09.57
(2) Investments held in the Cash Balance Investments Accounts	9,78,99.02	13,59,39.03
Total - (a)	4,96,49.54	6,06,29.46
(b) Other Cash Balances and Investments-		
(1) Cash with Departmental Officers, viz. Forest and P.W.D. Officers	24,69.24	34,50.31
(2) Permanent Advances for contingent expenditure with Departmental Officers	10.85	10.85
(3) Investments of earmarked funds	1,16,22.00	1,16,22.00
Total - (b)	1,41,02.09	1,50,83.16
Total (a) and (b)	6,37,51.63	7,57,12.62

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".

^[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 2009-10 advised to the RBI till 16 April 2010.

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

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.45 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance^[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 2009-2010 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	365
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	Nil
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	Nil
(v) Number of days on which overdrafts were taken	Nil

(d) The investment of ₹ 13,59.39 crore out of the cash balance is in the Treasury Bills of Government of India (₹ 13,54.98 crore) and securities of other State Government (₹ 4.41 crore). Interest realised during the year on investment held in the Cash Balance Investment Account was ₹ 1,45.55 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 31st March but worked out by 16 April and not simply the daily balance on 31st March.