

# Appendix 1.1

## Part - A

### STATE PROFILE OF JHARKHAND

(Reference: State Profile; Page - 1)

A. General Data					
Sl. No.	Particulars			Figures	
1	Area			79714 Sq km	
2	Population				
	a.	As per 2001 Census.		2.69 crore	
	b.	2010-11		3.30 crore	
3	a	Density of Population (As per 2001 Census). (All India Density = 325 persons per Sq. Km )		338 persons per Sq. km.	
	b	Density of Population (As per 2011 Census). (All India Density = 382 persons per Sq. Km )		414 persons per Sq. km.	
4	Population* below poverty line (BPL). ( All India Average = 27.5 %)			40.3 per cent	
5	a	Literacy (As per 2001 Census). (All India Average = 64.8%)		44 per cent	
	b	Literacy ( As per 2011 Census). (All India Average = 74.0 % )		67.63 per cent	
6	Infant mortality** (per 1000 live births). (All India Average = 50 per 1000 live births)			44	
7	Gini Coefficient***				
	a.	Rural. ( All India = 0.30 )		0.22	
	b.	Urban. ( All India = 0.37)		0.35	
8	Gross State Domestic Product (GSDP) 2010 -11 at current prices			108401 crore	
9	Per capita GSDP CAGR (2001-02 to 2010-11)		Jharkhand	9.71 per cent	
			Other General Category States	11.32 per cent	
10	GSDP CAGR ( 2001-02 to 2010-2011)		Jharkhand	13.34 per cent	
			Other General Category States	14.68 per cent	
11	Population Growth ( 2001 to 2011 )		Jharkhand	22.34 per cent	
			Other General Category States	17.56 per cent	
B Financial Data					
Sl. No.	Particulars			Figures (in per cent)	
	CAGR			2001-02 to 2009-10	2001-02 to 2010-11
			Other General Category States	Jharkhand	Jharkhand
1	a.	of Revenue Receipts	15.20	16.37	17.20
2	b.	of Own Tax Revenue	14.53	13.93	15.30
3	c.	of Non Tax Revenue	13.87	12.93	14.13
4	d.	of Total Expenditure	13.53	15.17	15.17
5	e.	Capital Expenditure	22.61	17.72	15.40
6	f.	of Revenue Expenditure on Education	12.73	15.09	15.60
7	g.	of Revenue Expenditure on Health	11.97	11.56	11.64
8	h.	of Salary and Wages	11.45	19.11	17.51
9	i.	of Pension	14.09	15.94	16.77

\*Source of General data: BPL (Planning Commission & NSSO data, 61 Round), \*\* Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the State Governments and \*\*\*Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less: closure to one inequality is higher.

**Part - B****STRUCTURE AND FORM OF GOVERNMENT ACCOUNTS***(Reference: Paragraph 1.1; Page-1)*

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part I: Consolidated Fund:** All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

**Part - C****LAYOUT OF FINANCE ACCOUNTS***(Reference: Paragraph 1.1; Page-1)*

Statement	Layout
Statement No.1	Presents the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year. 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.
Statement No.2	Contains the summarized statement showing all receipts and disbursement of the Government during the year in all three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and PublicAccounts.
Statement No.3	This statement comprises revenue and capital receipts and borrowings of the Government consisting of loans from the Government of India, other institutions, market loans and recoveries on account of loans and advances made by the Government.
Statement No.4	This statement gives expenditure by function (activity) and also summarises expenditure by nature of activities (object of expenditure).
Statement No. 5	Gives details of progressive capital expenditure by functions, the aggregate of which is depicted in statement-1.
Statement No.6	Presents borrowings of the Government comprising market loans and loans and advances from Government of India. In addition 'other liabilities' which are the balances under various sectors in the public accounts, for which Government acts as a trustee or custodian, are also given.
Statement No.7	Depicts loans and advances (sector and loanee group -wise) given by the Government as depicted in statement-1 and recoveries, disbursements featured in statement-2,3 and 4.
Statement No.8	Depicts grants-in-aid given by the State Government, organized by grantee institutions group wise. A notes on grants given is also included.
Statement No.9	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2010-11
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2010-11
Statement No.15	Depicts details of borrowings by minor heads and the maturity and repayment profile of all loans.
Statement No.16	Provides the detailed account of loans and advances given by the Government of Jharkhand, the amount of loan repaid during the year, the balance as on 31 March 2011
Statement No.17	Presents the capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
Statement No.18	Gives the detailed account relating to Contingency Fund and Public Accounts transaction in detail.
Statement No.19	Gives the details of earmarked balances of reserve funds

# Appendix 1.2

## Part - A

### METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION (Reference: Paragraph 1.1; Page-1)

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

#### Trends in Gross State Domestic Product (GSDP)

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	66935	83950	88011	97519	108401
Growth rate of GSDP	9.9	25.4	4.8	10.8	11.2

Source: Directorate of Statistics and Evaluation, Government of Jharkhand.

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non -plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of avoidance of debt

Jharkhand FRBM Act, 2007 aims to provide the responsibility to the State Government to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit and sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term frame work and for matters connected therewith or incidental thereto. Accordingly, in order to give effect to the fiscal management principles as laid down in the Act, and/or the rules framed there under it prescribed the following monitorable fiscal targets for the State Government:

- reduce revenue deficit to 'nil' at the end of the 31 day of March, 2009;
- reduce fiscal deficit by such percentage of GSDP in each of the financial years to bring it at a level of not more than three *per cent* of the estimated GSDP at the end of the 31 day of March, 2009;
- generate a primary surplus of over three *per cent* of GSDP by the year ending 31 March, 2008;
- In order to bring the debt stock to a sustainable level, interest payment as a percentage of revenue receipt is to be limited to 18 to 25 *per cent*;
- The total debt stock should be limited to 300 per cent of the total revenue receipt of the State (by the year ending 2007-08);
- Other important monitorable fiscal targets would be
  - The ratio of salary to State's Own revenue is to be reduced to 80 *per cent*;
  - The ratio of non-interest committed revenue expenditure to State's Own and Mandated Revenue is to be reduced to 55 *per cent* by the year ending 31 March, 2008;
  - The ratio of revenue deficit to revenue receipt is to be reduced to 'Zero' by the year ending 31 March, 2009.

It was also stated that revenue deficit and fiscal deficit may exceed the limits specified in the Act due to unforeseen demands on the finances of the State Government arising out of natural calamities. It was also stated that such excess shall not exceed the actual fiscal cost that can be attributed to the natural calamities.

# Appendix 1.3

## TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES (Reference: Paragraphs 1.1, 1.3 & 1.7.1; Pages - 1, 6 & 21)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>10010(84)</b>	<b>12027(86)</b>	<b>13213(84)</b>	<b>15118(82)</b>	<b>18781(88)</b>
<b>(i) Tax Revenue</b>	<b>3189(32)</b>	<b>3474(29)</b>	<b>3753(28)</b>	<b>4500(30)</b>	<b>5717(30)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	2557(80)	2846(82)	2996(80)	3597(80)	4473(78)
State Excise	130(4)	157(5)	205(6)	323(7)	388(7)
Taxes on Vehicles	218(7)	136(4)	202(6)	234(5)	312(6)
Stamps and Registration fees	122(4)	156(4)	192(5)	238(5)	328(6)
Land Revenue	36(1)	26(1)	53(1)	41(1)	131(2)
Taxes on Goods and Passengers	74(2)	71(2)	54(1)	13	21
Other Taxes	52(2)	82(2)	51(1)	54(2)	64(1)
<b>(ii) Non Tax Revenue</b>	<b>1250(12)</b>	<b>1601(13)</b>	<b>1952(15)</b>	<b>2254(15)</b>	<b>2803(15)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>4051(41)</b>	<b>5110(42)</b>	<b>5392(41)</b>	<b>5547(37)</b>	<b>6154(33)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>1520(15)</b>	<b>1842(15)</b>	<b>2116(16)</b>	<b>2817(18)</b>	<b>4107(22)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>16</b>	<b>44</b>	<b>19</b>	<b>22</b>	<b>24</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>10026</b>	<b>12071</b>	<b>13232</b>	<b>15140</b>	<b>18805</b>
<b>5. Public Debt Receipts</b>	<b>1866(16)</b>	<b>2023(14)</b>	<b>2437(16)</b>	<b>3369(18)</b>	<b>2447(12)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1849	2009	2434	3379	2315
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	17	14	3	-10	132
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>11892</b>	<b>14094</b>	<b>15669</b>	<b>18509</b>	<b>21252</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>4293</b>	<b>7013</b>	<b>8335</b>	<b>8242</b>	<b>7721</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>16185</b>	<b>21139</b>	<b>24004</b>	<b>26751</b>	<b>28973</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>9064(83)</b>	<b>10832(77)</b>	<b>12877(79)</b>	<b>15128(83)</b>	<b>17945(86)</b>
Plan	2432(27)	2980(28)	3813(30)	3758(25)	6004(33)
Non Plan	6632(73)	7852(72)	9064(70)	11370(75)	11941(67)
General Services (including interest payments)	3810(42)	4607(43)	4924(38)	6605(44)	6991(39)
Social Services	3327(37)	4257(39)	5385(42)	5610(37)	6707(37)
Economic Services	1925(21)	1967(18)	2533(20)	2913(19)	4247(24)
Grants-in-aid and contributions	2	-	35	-	-
<b>11. Capital Expenditure</b>	<b>1461(13)</b>	<b>2584(19)</b>	<b>3051(19)</b>	<b>2703(15)</b>	<b>2664(13)</b>
Plan	1461(100)	2558(99)	3015(99)	2682(99)	2621(98)
Non Plan	-	26(1)	36(1)	21(1)	43(2)
General Services	72(5)	108(4)	176(6)	112(4)	120(4)
Social Services	495(34)	832(32)	1355(44)	825(31)	682(26)
Economic Services	894(61)	1644(64)	1520(50)	1766(65)	1862(70)
<b>12. Disbursement of Loans and Advances</b>	<b>411(4)</b>	<b>598(4)</b>	<b>418(3)</b>	<b>320(2)</b>	<b>308(1)</b>
<b>13. Total (10+11+12)</b>	<b>10936</b>	<b>14014</b>	<b>16346</b>	<b>18151</b>	<b>20917</b>
<b>14. Repayments of Public Debt</b>	<b>606</b>	<b>747</b>	<b>863</b>	<b>1190</b>	<b>1299</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	444(73)	572(77)	716(83)	1068(90)	1063(82)
Net transactions under Ways and Means Advances and Overdraft	-	-	9(1)	-	-
Loans and Advances from Government of India	162(19)	175(23)	138(16)	123(10)	236(18)

## Appendix 1.3 Continued

<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>11542</b>	<b>14761</b>	<b>17209</b>	<b>19341</b>	<b>22216</b>
<b>17. Contingency Fund disbursements</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Account disbursements</b>	<b>3552</b>	<b>6206</b>	<b>7185</b>	<b>7290</b>	<b>7400</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>15126</b>	<b>20967</b>	<b>24394</b>	<b>26631</b>	<b>29616</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>946</b>	<b>1195</b>	<b>336</b>	<b>(-10)</b>	<b>836</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-910)</b>	<b>(-1943)</b>	<b>(-3114)</b>	<b>(-3011)</b>	<b>(-2112)</b>
<b>22. Primary Deficit (21+23)</b>	<b>703</b>	<b>(-185)</b>	<b>(-1227)</b>	<b>(-704)</b>	<b>116</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>1613</b>	<b>1758</b>	<b>1887</b>	<b>2307</b>	<b>2228</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>1631</b>	<b>1266</b>	<b>2366</b>	<b>2333</b>	<b>3122</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ways and Means Advances availed (days)	29	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27 Gross State Domestic Product (GSDP)<sup>at</sup></b>	<b>66935</b>	<b>83950</b>	<b>88011</b>	<b>97519</b>	<b>108401</b>
<b>28 Outstanding Fiscal liabilities (year end)</b>	<b>19417</b>	<b>21615</b>	<b>24084</b>	<b>27165</b>	<b>28655</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>530</b>	<b>530</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>31. Number of incomplete projects</b>	<b>27</b>	<b>25</b>	<b>247</b>	<b>262</b>	<b>167</b>
<b>32. Capital blocked in incomplete projects</b>	<b>1489</b>	<b>1616</b>	<b>1797</b>	<b>1466</b>	<b>1503</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	4.8	4.1	4.3	4.6	5.3
Own Non-Tax Revenue/GSDP	1.9	1.9	2.2	2.3	2.6
Central Transfers/GSDP	8.3	8.3	8.5	8.6	9.5
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	16.3	16.7	18.6	18.6	19.3
Total Expenditure/Revenue Receipts	109.3	116.5	123.7	120.1	111.4
Revenue Expenditure/Total Expenditure	82.9	77.3	78.8	83.3	85.8
Expenditure on Social Services (including L&A)/Total Expenditure	35.5	36.8	41.7	35.8	35.3
Expenditure on Economic Services (including L&A)/Total Expenditure	28.9	29.4	26.9	27.2	30.5
Capital Expenditure/Total Expenditure	13.4	18.4	18.7	14.9	12.7
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.7	17.7	17.6	14.3	12.2
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	1.4	1.4	0.4	0.0	0.8
Fiscal deficit/GSDP	-1.4	-2.3	-3.5	-3.1	-1.9
Primary Deficit (surplus) /GSDP	1.1	-0.2	-1.4	-0.7	0.1
Revenue Deficit/Fiscal Deficit	-104.1	-61.5	-10.8	-0.3	-39.6
Primary Revenue Balance/GSDP	3.8	3.5	2.5	2.4	2.8

<i>IV Management of Fiscal Liabilities</i>					
Fiscal Liabilities/GSDP	29.0	25.7	27.4	27.9	26.4
Fiscal Liabilities/RR	194.0	179.7	182.3	179.7	152.6
Primary deficit vis-à-vis quantum spread	899	3087	-1966	-270	980
Debt Redemption (Principal +Interest)/ Total Debt Receipts	-	-	5.4	3.1	4.3
<i>V Other Fiscal Health Indicators</i>					
Return on Investment	Nil	Nil	Nil	Nil	0.40
Balance from Current Revenue (₹ in crore)	2117	2890	2625	2077	4014
Financial Assets/Liabilities	73	81	84	85	89

Figures in brackets represent percentages (rounded) to total of each sub-heading @ GSDP figures communicated by the Government adopted.

# Appendix 1.4

## Part - A

### ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2010-11 (Reference: Paragraph 1.1.1; Page-1)

(₹ in crore)

Receipts				Disbursements					
2009-10			2010-11	2009-10		Non-plan	Plan	Total	2010-11
	<b>Section-A: Revenue</b>								
15118.47	<b>I. Revenue Receipts</b>		18781.12	15128.24	<b>I. Revenue Expenditure</b>	11940.93	6003.81	17944.74	17944.74
4500.12	Tax Revenue	5716.63		6605.36	General Services	6862.24	128.56	6990.80	
				5610.30	Social Services	3304.56	3402.74	6707.30	
2254.15	Non-tax Revenue	2802.89		3170.93	Education, Sports, Art and Culture	2356.83	1445.43	3802.26	
				599.83	Health and Family Welfare	481.08	192.84	673.92	
5547.57	State's share of Union Taxes	6154.35		294.17	Water supply, Sanitation, Housing and Urban Development	252.62	184.87	437.49	
				33.78	Information and Broadcasting	20.69	7.46	28.15	
1145.33	Non-plan Grants	1281.40		326.64	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	79.66	356.67	436.33	
982.97	Grants for State Plan Schemes	1826.99		113.54	Labour and Labour Welfare	41.75	92.00	133.75	
				1054.31	Social Welfare and Nutrition	54.48	1123.47	1177.95	
688.33	Grants for Central and Centrally Sponsored Plan Schemes	998.86		17.10	Others	17.45	-	17.5	
				2912.38	Economic Services	1773.96	2472.51	4246.47	
				632.29	Agriculture and Allied Activities	301.98	519.01	820.99	
				744.90	Rural Development	461.54	1216.74	1678.28	
				-	Special Areas Programmes	-	-	-	
				262.60	Irrigation and Flood Control	264.10	-	264.10	
				463.17	Energy	451.30	83.87	535.17	
				173.57	Industry and Minerals	39.57	86.24	125.81	
				335.33	Transport	196.27	6.00	202.27	
				-	Science, Technology and Environment	-	-	-	
				300.52	General Economic Services	59.20	560.65	619.85	
				0.20	Grants-in-aid and Contributions	0.17	-	0.17	
				15128.24	<b>Total</b>	11940.93	6003.81	17944.74	17944.74
	<b>II Revenue Deficit carried over to Section B</b>			(-)9.77	<b>II Revenue Surplus/Deficit carried over to Section B</b>				836.38
15118.47	<b>Total</b>	18781.12		15118.47	<b>Total</b>				18781.12
	<b>Section B</b>								
637.52	<b>III Opening Cash Balance including</b>		640.91*		<b>III Opening Over Draft from Reserve</b>	-	-	-	-



	Permanent Advances and Cash Balance Investment				Bank of India					-
	IV Miscellaneous Capital Receipts			2703.04	IV Capital Outlay	43.33	2620.97	2664.30	2664.30	
				112.61	General Services	43.33	76.71	120.04		
				824.50	Social Services	-	681.88	681.88		
				98.24	Education, Sports, Art and Culture	-	54.20	54.20		
				84.87	Health and Family Welfare	-	142.68	142.68		
				583.31	Water supply, Sanitation, Housing and Urban Development	-	297.48	297.48		
				-	Information and Broadcasting	-	-	-		
				58.08	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	187.52	187.52		
	<b>Section B Others (concl.)</b>									
				-	Social Welfare and Nutrition	-	-	-		
				-	Others	-	-	-		
				1765.92	Economic Services	-	1862.38	1862.38		
				6.41	Agriculture and Allied Activities	-	22.64	22.64		
				690.81	Rural Development	-	593.87	593.87		
				-	Special Areas Programmes	-	-	-		
				205.23	Irrigation and Flood Control	-	267.79	267.79		
				-	Energy	-	-	-		
				1.00	Industry and Minerals		1.10	1.10		
				845.27	Transport		971.93	971.93		
				17.20	General Economic Services	-	5.05	5.05		
				2703.04	Total	-	2620.97	2664.30		
21.79	V Recoveries of Loans and Advances		24.12	319.98	V Loans and Advances Disbursed	136.84	170.72	307.56	307.56	
	From Power Projects	-		245.82	For Power Projects	107.56	167.87	275.43		
21.01	From Govt. Servants	20.79		12.29	To Government Servants	11.63	-	11.63		
0.78	From Others	3.33		61.87	To Others	17.65	2.85	20.50		
	VI Revenue Surplus brought down		836.38	-	VI Revenue Deficit brought down	-	-	-		
3369.44	VII Public Debt Receipts		2446.51	-	VII Repayment of Public Debt				1299.43	
	External Debt			-	External Debt	-	-	-	-	
3379.47	Internal Debt other than Ways and Means Advances and Over Draft	2314.56		1067.61	Internal Debt other than Ways and Means Advances and Over Draft	-	-	1063.17		

## Appendix-1.4 Part - A Concluded

	Net Transaction under Ways and Means Advances	-		8.86	Net transaction under Ways and Means Advances				
	Net Transaction under Over Draft	-			Net Transaction under Over Draft	-	-	-	
(-)	10.03	Loans and Advances from Central Government	131.95		122.60	Repayments of Loans and Advances to Central Government			236.26
		VIII Appropriation to Contingency Fund	-	-	-	VIII Appropriation to Contingency Fund	-	-	-
		IX Amount transferred to Contingency Fund	-		-	IX Expenditure from Contingency Fund			-
8241.68		X Public Accounts Receipts		7721.42	7290.30	X Public Accounts Disbursements			7399.85
686.66		Small Savings and Provident Funds	571.73		414.27	Small Savings and Provident Funds			467.08
489.36		Reserve Funds	0.31		175.98	Reserve Funds			223.50
303.82		Suspense and Miscellaneous	181.39		171.88	Suspense and Miscellaneous			211.63
2612.36		Remittances	3298.20		2651.19	Remittances			3291.70
4149.48		Deposits and Advances	3669.79		3876.98	Deposits and Advances			3205.94
		Inter state Settlement		1.39		Inter-state Settlement			-
		XI Closing Over Draft from Reserve Bank of India			757.13	XI Cash Balance at the end of the Year			(-)0.41
					-	Cash in Treasuries and Local Remittances	-	-	-
					(-)753.09	Deposits with Reserve Bank			(-)891.38
					34.61	Departmental Cash Balance including Permanent Advances			11.78
					116.22	Investment of Earmarked Fund			-
					1359.39	Cash Balance Investment			879.19
<b>12270.43</b>	<b>Total</b>		<b>30451.85</b>	<b>12270.43</b>	<b>Total</b>				<b>30451.85</b>

\* ₹ 116.22 crore invested from Calamity Relief Fund and included in opening cash balance had been transferred to opening balance of State Disaster Fund. Hence, opening cash balance decreased to ₹ 640.91 crore.

# Appendix 1.4

Part - B

## SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF JHARKHAND AS ON 31 MARCH 2011

(Reference: Paragraph 1.7.1; Page- 21)

(₹ in crore)

As on 31.03.2010	Liabilities		As on 31.03.2011
<b>19880.00</b>	<b>Internal Debt</b>		<b>21131.39</b>
7647.11	Market Loans bearing interest	7845.07	
0.17	Market Loans not bearing interest	0.17	
6.30	Loans from Life Insurance Corporation of India	6.30	
3126.42	Loans from other Institutions	3223.35	
-	Ways and Means Advances	-	
9100.00	Special securities issued to NSS Fund of Central Government	10056.50	
	Overdrafts from Reserve Bank of India	-	
<b>2271.51</b>	<b>Loans and Advances from Central Government-</b>		<b>2167.20</b>
1.32	Pre 1984-85 Loans	1.33	
15.32	Non-Plan Loans	12.06	
2218.61	Loans for State Plan Schemes	2118.67	
1.42	Loans for Central Plan Schemes	1.24	
20.30	Loans for Centrally Sponsored Plan Schemes	19.36	
14.54	Other ways and means advances	14.54	
	<b>Inter State Settlement</b>		<b>1.39</b>
<b>150</b>	<b>Contingency Fund</b>		<b>150.00</b>
<b>1353.41</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1458.06</b>
<b>2888.68</b>	<b>Deposits</b>		<b>3350.17</b>
<b>887.63</b>	<b>Reserve Funds</b>		<b>548.22</b>
	<b>Remittance Balances</b>		<b>-</b>
<b>34.58</b>	<b>Suspense and Miscellaneous Balances</b>		<b>4.33</b>
<b>27465.81</b>	<b>Total</b>		<b>28810.76</b>
	<b>Assets</b>		
<b>15707.25</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>18371.55</b>
47.62#	Investments in shares of Companies, Corporations, etc.	54.07#	
15659.63	Other Capital Outlay	18317.48	
<b>6713.02</b>	<b>Loans and Advances -</b>		<b>6996.47</b>
6143.13	Loans for Power Projects	6418.56	
562.53	Other Development Loans	579.71	
7.36	Loans to Government servants and Miscellaneous loans	(-1.80)	
<b>11.74</b>	<b>Advances</b>		<b>9.38</b>
-	<b>Suspense and Miscellaneous Balances</b>		<b>-</b>
<b>757.13</b>	<b>Cash -</b>		<b>(-) 0.41</b>
	Cash in Treasuries and Local Remittances	-	
(-753.09)	Deposits with Reserve Bank	(-891.39)	
116.22	Reserve Fund Investments	-	

## Appendix -1.4 Part-B Concluded

34.61	Departmental Cash Balance including Permanent Advances	11.79	
1359.39	Cash Balance Investments	879.19	
<b>293.81</b>	<b>Remittance Balances</b>		<b>287.30</b>
<b>3982.86</b>	<b>Deficit on Government Account -</b>		<b>3146.47</b>
(-9.77)	(i) Revenue Deficit/surplus of the current year	836.38	
	(ii) Miscellaneous Deficit	-	
3973.09*	Accumulated deficit/surplus at the beginning of the year	3982.85	
<b>27465.81</b>	<b>Total</b>		<b>28810.76</b>

# Excludes ₹ 5.75 crore shown in the Accounts of Corporations but the same is not included in the accounts due to non-availability of its source.

\* Amount of Inter-State-Settlement (₹ 145.87 Crore) included in accumulated deficit.

### Explanatory Notes for *Appendices 1.3 and 1.4*

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix 1.4*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 101.06 crore (Net debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" which was under reconciliation.

# Appendix 2.1

**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS WHERE SAVINGS EXCEEDED  
₹10 CRORE EACH AND ALSO BY 20 PER CENT OR MORE OF THE TOTAL PROVISION**  
(Reference: Paragraph 2.4.1; Page -30)

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue</b>					
1	1	Agriculture Department	466.23	181.21	38.87
2	2	Animal Husbandry and Fisheries Department	211.15	46.11	21.84
3	6	Election	36.79	15.06	40.94
4	10	Energy	892.94	346.05	38.75
5	19	Forest and Environment Department	291.04	68.35	23.48
6	20	Health, Medical Education and Family Welfare Department	842.67	178.41	21.17
7	24	Information and Public Relation Departments	34.70	8.29	23.89
8	25	Institutional Finance and Programme Implementation Department	3.48	2.17	62.36
9	35	Planning and Development Department	30.17	14.01	46.44
10	43	Science and Technology Department	126.29	51.83	41.04
11	46	Tourism Department	8.01	4.03	50.31
12	47	Transport Department	82.81	53.39	64.47
<b>Capital</b>					
13	3	Building Construction Department	75.70	26.41	34.89
14	10	Energy Department	408.00	132.57	32.49
15	20	Health, Medical Education and Family Welfare Department	229.29	86.61	37.77
16	22	Home Department	181.01	101.74	56.21
17	36	Drinking Water and Sanitation Department	345.07	77.82	22.55
18	42	Rural Development Department	832.00	236.62	28.44
19	43	Science and Technology Department	67.30	27.38	40.68
20	44	Secondary, Primary and Public Education Department	8.61	5.62	65.27
21	46	Tourism Department	19.55	14.50	74.17
22	48	Urban Development and Housing Department	693.97	657.39	94.73
23	49	Water Resources Department	382.00	153.71	40.24
24	50	Minor Irrigation Department	122.20	29.80	24.38
25	51	Welfare Department	275.51	109.52	39.75
26	52	Art, Culture, Sports and Youth Affairs Department	43.15	31.87	73.86

# Appendix 2.2

## EXCESS OVER PROVISIONS OF PREVIOUS YEARS REQUIRING REGULARISATION

*(Reference: Paragraph 2.4.4; Page - 33)*

Year	Number of grants/appropriations	Grant/ Appropriation name	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC)
2001-02	32	Legislature	0.04	No action taken
2002-03	10	Energy Department	7.00	No action taken
2002-03	13	Interest Payment	472.46	No action taken
2002-03	14	Repayment of Loans	761.96	No action taken
2002-03	32	Legislature	0.08	No action taken
2003-04	10	Energy Department	9.63	No action taken
2003-04	13	Interest Payment	191.28	No action taken
2003-04	14	Repayment of Loans	674.72	No action taken
2003-04	39	Relief and Rehabilitation Department	61.33	No action taken
2003-04	46	Tourism Department	0.29	No action taken
2004-05	13	Interest Payment	365.80	No action taken
2004-05	14	Repayment of Loans	133.44	No action taken
2004-05	23	Industries Department	7.49	No action taken
2004-05	39	Relief and Rehabilitation Department	69.34	No action taken
2005-06	10	Energy Department	2628.94	No action taken
2005-06	13	Interest Payments	492.53	No action taken
2006-07	13	Interest Payments	833.58	No action taken
2006-07	14	Repayment of Loans	412.28	No action taken
2007-08	14	Repayment of Loans	229.64	No action taken
2007-08	15	Pension	104.80	No action taken
2008-09	12	Finance Department	137.13	No action taken
2008-09	14	Repayment of Loans	91.76	No action taken
2009-10	14	Repayment of Loans	116.71	*
<b>Total</b>			<b>7802.23</b>	

\*Information not available.

**CASES WHERE SUPPLEMENTARY PROVISION  
(₹10 LAKH OR MORE IN EACH CASE) PROVED UNNECESSARY**  
(Reference: Paragraph 2.4.6; Page-34)

(₹ in thousands)

	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of original provision	Supplementary provision
<b>A - Revenue (Charged)</b>					
1	34- Jharkhand Public Service Commission	40531	29096	11435	2000
<b>Total Revenue Charged</b>		<b>40531</b>	<b>29096</b>	<b>11435</b>	<b>2000</b>
<b>Revenue (Voted)</b>					
2	1-Agriculture Department	4605888	2850179	1755709	56372
3	2-Animal Husbandry and Fisheries Department	2023739	1650367	373372	87762
4	4-Cabinet Secretariat and Co-ordination Department	171387	133268	38119	35203
5	6- Election	312928	217280	95648	55000
6	10- Energy Department	7427135	5468937	1958198	1502263
7	11-Excise and Prohibition Department	136773	135913	860	8435
8	19-Forest and Environment Department	2603184	2226832	376352	307194
9	20-Health, Medical Education and Family Welfare Department	8004543	6642597	1361946	422135
10	23-Industries Department	1461343	1448384	12959	305967
11	24- Information and Public Relation Department	327860	264117	63743	19132
12	26- Labour Employment and Training Department	7263490	6351235	912255	572180
13	35-Planning and Development Department	201302	161565	39737	100350
14	40- Revenue and Land Reform Department	2191790	2158698	33092	246356
15	43-Science and Technology Department	830248	744627	85621	432629
16	47-Transport Department	825353	294217	531136	2767
17	49-Water Resources Department	2246286	2082943	163343	146502
18	51- Welfare Department	12515884	10797359	1718525	369821
<b>Total Voted</b>		<b>53149133</b>	<b>43628518</b>	<b>9520615</b>	<b>4670068</b>
<b>Total Revenue</b>		<b>53189664</b>	<b>43657614</b>	<b>9532050</b>	<b>4672068</b>
<b>B - Capital (Charged)</b>					
19	14-Repayment of Loans	15056717	12994268	2062449	384064
<b>Total Capital (Charged)</b>		<b>15056717</b>	<b>12994268</b>	<b>2062449</b>	<b>384064</b>
<b>Capital (Voted)</b>					
20	10- Energy Department	3880000	2754338	1125662	200000
21	12-Finance Department	122000	116320	5680	5000
22	20-Health, Medical education and Family Welfare Department	2188199	1426814	761385	104738
23	36-Drinkinking Water and Sanitation Department	3000000	2672485	327515	450680
24	41- Road Construction Department	6974000	6707463	266537	1200453
25	42-Rural Development Department	6320000	5953838	366162	2000000
26	48- Urban Development and Housing Department	6871906	365845	6506061	67798
27	51- Welfare Department	2287600	1659952	627648	467547
<b>Total Capital (Voted)</b>		<b>31643705</b>	<b>21657055</b>	<b>9986650</b>	<b>4496216</b>
<b>Total Capital</b>		<b>46700422</b>	<b>34651323</b>	<b>12049099</b>	<b>4880280</b>
<b>Grand Total</b>		<b>99899086</b>	<b>78308937</b>	<b>21581149</b>	<b>9552348</b>

## Appendix 2.4

### EXCESS /UNNECESSARY/INSUFFICIENT RE-APPROPRIATION OF FUNDS

*(Reference: Paragraph 2.4.7; Page - 34)*

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Plus re-appropriation	Minus re-appropriation	Saving (-)/ Excess (+)
1	6	Bye Election of State Legislative Assembly	2015-106-03	52.59	0	-9.99
2	12	Provident Fund Account Establishment (Headquarter)	2052-090-10	8.85	0	-6.70
3	20	Blindness Control Programme	2210-06-101-06	27.53	0	-7.17
4	22	District Executive Force	2055-109-01	-	6.00	+1.75
5	23	Superintendence	2852-80-001-04	-	6.14	+1.02
6	26	Education, Health and Entertainment	2230-01-103-01	17.27	0	-3.22
7	36	Water Supply in Government Building	2215-02-105-01	-	17.29	+1.56
8	40	Revenue and Land Reforms Department	2052-00-090-17	5.00	0	-4.81
9	41	National Highway Project Wing- Superintendence	3054-80-001-07	4.47	0.35	-6.26
10	48	State Level Urban Administrative Directorate	2217-80-001-01	0.80	0	-10.38
11	51	Vocational Education of Paharia	2225-02-796-05	18.00	0	-18.06
<b>Total</b>				<b>134.51</b>	<b>29.78</b>	<b>-62.26</b>



# Appendix 2.5

## RESULTS OF REVIEW OF SUBSTANTIAL SURRENDERS MADE DURING THE YEAR

(Reference: Paragraph 2.4.8; Page- 34)

(₹ in lakh)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
1	1 Agriculture Department	2401-00-114-04-Development of oil seeds, (Plan)	75.00	75.00	100
2		2401-00-789-48 Chief Minister Kishan Khushali Yojna(Integrated farming) (Plan)	400.00	377.66	94
3		2401-00-796-03- Seeds Production (Plan)	70.00	70.00	100
4		2401-00-796-12- Oil Seeds Production (Plan)	85.00	84.35	99
5		2401-00-796-16-Development of Millet Farming (Plan)	54.00	54.00	100
6		2401-00-796-43-Pilot Weather based crop Insurance scheme (Plan)	110.00	106.35	97
7		2401-00-796-48- Mukhyamantry Kishan Khushali Yojna Integrated Farming (Plan)	1100.00	977.02	89
8		2401-00-800-48 Chief minister farmers happiness scheme (Integrated farming)MMKY (Plan)	600.00	544.36	91
9		2415-80-796-10-Assistance grants for establishment of milk technology college(Plan)	100.00	100.00	100
10		4401-00-796-05 Establishment of Extension training centre under Agriculture Technology in Dumka	120.00	120.00	100
11	2-Animal Husbandry Department	2404-00-102-04-Rural Dairy (Plan)	75.00	68.83	92
12		2404-00-102-28 Grassland Development (Plan)	93.50	93.50	100
13		2404-00-102-29 Fodder black making unit (plan)	63.75	63.75	100
14	4-Cabinet Coordination Secretariat Department	2070-00-800-11 Jharkhand State Formation (Non- Plan)	100.00	80.00	80
15	9 Co- operative Department	2425-00-107-35 Grants for Premium and other expenditure (Plan)	960.00	921.90	96
16		2425-00-789-04 Grants for premium and other expenditure (Plan)	620.00	594.60	96
17		2425-00-789-18 Grants to Farmers for compensation (Plan)	100.00	100.00	100
18		2425-00-796-27 Grants- in -aid for premium and other expenditure (Plan)	1580.00	1475.91	93
19	10 Enery Department	2801-02-800-01 Equity (Grants to Tenughat Electric Corporation Limited ) (Plan)	500.00	500.00	100
20		2801-01-796-01 Grants to Jharkhand State Electricity Board Plan (C.S.S)	1368.40	1368.40	100
21		2801-01-800-01 Grants to Jharkhand State Electricity Board Plan (C.S.S)	1611.33	1611.33	100
22		2801-80-800-07 Advisory and other works (including new technique) grants for support company of JSEB (Plan)	21000.00	21000.00	100
23		2801-80-800-08 Advisory and other works (including new techniques) energy efficiency and conservation / advisory and other works– grants-in–aid (Plan)	340.00	340.00	100
24		6801-00-789-01 Credit to Jharkhand State Electricity Board under accelerated power development programme CSS (Plan)	420.28	420.28	100
25		6801-00-796-01 Credit to Jharkhand State Electricity Board under accelerated power development programme CSS (Plan)	1368.40	1368.40	100
26		6801-00-796-06 Loans to Jharkhand State Hydro Electricity (Plan)	500.00	500.00	100
27		6801-00-800-01 Credit to Jharkhand State Electricity Board under accelerated power	1611.33	1611.33	100

(₹ in lakh)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
28	10 Energy Department	6801-00-789-01 Credit to Jharkhand State Electricity Board under accelerated power development programme (Plan)	420.28	420.28	100
29	12 Finance Department	2052-00-090-02 Data base of Pensioners employees in the light of 13 <sup>th</sup> Finance Commission (Non - Plan)	250.00	250.00	100
30	14 Repayment of Loans	6003-00-106-02 Compensation Bond on account of Zaminari Abolition (Non - Plan)	225.00	212.11	94
31		6003-00-109-08 Loans from Bihar State Co-operative Lac Marketing Federation (Non - Plan)	15000.00	14853.00	99
32	18 Food Supply and Commercial Department	3456-00-001-01 Headquarter charges (Non - Plan)	125.86	105.08	83
33		3456-00-102-07 Distribution of Iodised salt on fair rate to BPL families (Plan)	1089.00	1089.00	100
34		3456-00-102-15 Distribution of levy sugar Plan	484.90	484.90	100
35		3456-00-102-16 APL Scheme (Plan)	265.80	268.50	100
36		3456-00-102-17 Commission for distribution of kerosene Plan	91.10	91.10	100
37		3456-00-789-07 Distribution of Iodised salt on fair rate to BPL families (Plan)	485.60	485.60	100
38		3456-00-789-15 Distribution of levy sugar Plan	216.30	216.30	100
39		3456-00-789-16 APL Scheme Plan	143.50	143.50	100
40		3456-00-796-07 Distribution of Iodised salt on fair rate among BPL families (Plan)	2161.00	2161.00	100
41		3456-00-796-08 Rural grain house (Plan)	158.14	128.53	81
42		3456-00-796-16 APL Scheme (Plan)	694.20	694.20	100
43		3456-00-796-17 Commission for distribution of Kerosene (Plan)	121.04	121.04	100
44		19 Forest and Environment Department	2406-02-110-32 Other Parks -Bhagwan Birsa Zoological Park (CPS) (Plan)	70.00	70.00
45	2406-02-110-38 Intensification for forest management (CPS) (Plan)		171.70	171.70	100
46	20 Health, Medical and Family Welfare	2210-01-796-03 Other health services (leprosy control programme) (CSS) Plan	97.60	97.60	100
47		2210-02-796-07 Directorate of indigenous Ayurvedic science- establishment of different institutions under Ayush sector (Plan)	58.00	58.00	100
48		4210-01-110-01 Soft Loan to private sectors for super speciality hospitals (Plan)	150.00	150.00	100
49		4210-02-103-14 Establishment of Mobile unit including machine and equipment at community health centre (Plan)	200.00	200.00	100
50		4210-02-110-31 Building Up-gradation of Sadar/Sub-Divisional Hospitals (Plan)	600.00	600.00	100
51		4210-02-789-02 Building Up-gradation of Sadar/ Sub divisional Hospitals (including machine equipment and tools) (Plan)	250.00	250.00	100
52		4210-02-789-03 Building sadar /subdivisional Hospital construction of office building of District Medical officer	400.00	400.00	100
53		4210-02-789-10 establishment of mobile medical unit including machine, equipment at community health centre	100.00	100.00	100

(₹ in lakh)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
54	20 Health, Medical and Family Welfare	4210-02-796-06 Building establishment of new medical college hospital in Dumka and Chas	100.00	100.00	100
55		4210-02-796-40 Building establishment of health sub centres	1300.00	1038.72	80
56		4210-02-796-46 Establishment of medical unit including machine and equipment at community health centre level	200.00	200.00	100
57		4210-03-105-04 Construction of ANM school-building construction	250.00	250.0	100
58	22 Home Department	2055-00-104-01 Mounted Military Police (N.P)	119.06	119.06	100
59		4055-00-207-16 Construction and improvement of new sub-jail (P)	1150.00	1150.00	100
60		4055-00-207-33 Construction of residence of Jail staff (P)	220.00	191.08	87
61		4055-00-207-43 modernisation of police and building construction	1914.00	1914.00	100
62		4055-00-796-46 Construction of jail Inspectorate (P)	50.00	50.00	100
63		4055-00-796-67 modernisation of police and building construction (P)	1691.00	1691.00	100
64		4070-00-796-46 purchasing of hydraulic platform (P)	500.00	500.00	100
65	23 Industry Department	2851-00-102-01 cluster development programme for small scale industries	400.00	400.00	100
66		2852-80-102-03 Establishment of food park/knowledge park-land acquisition (CSS)	437.00	437.00	100
67		2852-80-102-07 state share for ASIDE scheme (P)	250.00	250.00	100
68		2852-80-796-05 land acquisition and development of acquired land (P)	500.00	500.00	100
69	24 Information and Public Relation Department	2220-60-106-03 Regional publicity scheme-construction of information building (P)	100.00	100.00	100
70		2220-60-796-03 Regional publicity scheme-construction of information building (P)	200.00	180.00	90

## Appendix-2.5 Continued

(₹ in lakh)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
71	26 Labour Employment Department	2230-01-789-10 National Health Insurance Scheme (P)	600.00	600.00	100
72		2230-01-789-12 Housing construction for Beedi workers	80.00	80.00	100
73		2230-03-003-38 Extension of commercial training (P)	1080.85	900.52	83
74		2230-03-796-38 Extension of commercial training (P)	1145.85	958.99	84
75	27 Law Department	2014-00-105-04 Court Manager Appointed in the Hon' High court in the light of recommendation of 13 <sup>th</sup> Finance commission (N.P)	219.26	219.26	100
76		2014-00-105-05 Morning Evening Court constituted under the recommendation of 13 <sup>th</sup> Finance commission (N.P)	1652.40	1652.40	100
77		2014-00-105-06 For the Heritage court building under the recommendation of 13 <sup>th</sup> Finance commission	297.40	297.40	100
78	35 Planning and Development Department	2053-00-796-19 Grant aid for renovation of district in respect of the recommendation of 13 <sup>th</sup> Finance commission (P)	280.00	280.00	100
79		3454-02-205-02 Grant for System statistical Machinery in respect of the recommendation of 13 <sup>th</sup> Finance commission (N.P)	480.00	480.00	100
80		3454-02-796-12 strengthening of statistical System (P)	175.00	139.75	80
81	39 Disaster Management Department	2245-02-113-02 Repair/restoration of houses damaged by flood. Cyclone thunderstorms and other natural calamities (N.P)	2000.00	1912.88	96
82	40 Revenue and land reform Department	2029-00-102-06 For construction and renovation of survey and settlement office (P)	200.00	200.00	100
83		2029-00-103-01 land records computerisation (CPS)	100.0	100.0	100
84	41 Road Construction	5054-03-052-06 Machinery and Equipment (Plan)	110.00	110.00	100
85	42 Rural Development Department	2505-02-101-05 Overall Rural Employment Scheme National Rural Employment Guarantee Act ( Plan)	405.00	405.00	100

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender	
86	42 Rural Development Department	2505-02-789-05 Overall Rural Employment Scheme National Rural Employment Guarantee Act ( Plan)	120.00	120.00	100	
87		2505-02-796-05 Overall Rural Employment Scheme National Rural Employment Guarantee Act ( Plan)	475.00	475.00	100	
88		2515-00-102-28 Adarsh Gram Yojna (Plan)	720.00	720.00	100	
89		2515-00-102-29 Rural Housing (Plan)	360.00	360.00	100	
90		2515-00-789-20 Capacity building (including strengthening of training institutions) (Plan )	50.00	50.00	100	
91		2515-00-789-28 Adarsh Gram Yojna (Plan)	240.00	240.00	100	
92		2515-00-789-29 Rural Housing (Plan)	120.00	111.10	93	
93		2515-00-796-20 Capacity building (including strengthening of training institutions) (Plan )	130.00	128.72	99	
94		2515-00-796-28 Adarsh Gram Yojna (Plan)	1040.00	1040.00	100	
95		2515-00-796-29 Rural Housing (Plan)	520.00	486.10	93	
96		4515-00-103-15 Minimum needs programme-Land acquisition for connecting road under PMGSY (Plan)	100.00	91.38	91	
97		43 Science and Technology Department	2203-00-003-10 National E-Governance (Additional Central assistance) (Plan)	200.00	200.00	100
98			2203-00-112-02 Strengthening scheme of graduate and post graduate course (Plan)	101.12	88.59	87
99			2203-00-789-61 Facilitation of enrolment of BPL under Unique Identification in light of recommendation of 13 <sup>th</sup> Finance Commission (Plan)	232.00	232.00	100
100	2203-00-796-21 E-Governance-computerisation of new government department (Plan)		700.00	635.00	91	
101	2203-00-796-23 Computerisation of land records (E-Khatiya) (Plan)		609.00	609.00	100	
102	2203-00-796-42 Grants –in-aid for establishment of technical education institutes in joint sector (Plan)		182.00	182.00	100	

## Appendix-2.5 Continued

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
103	43 Science and Technology Department	2203-00-796-44 Strengthening of government polytechnics/mining institutes(Diploma Cours) (Plan)	65.00	52.37	81
104		2203-00-796-56 E-District (Plan)	91.00	91.00	100
105		2203-00-796-58 Grants to JAIPIT (Plan)	75.00	75.00	100
106		2203-00-800-40 E-Governance-computerisation of new government department (Plan)	200.00	200.00	100
107		2203-00-800-44 Computerisation of land records (E-Khatiyar) (Plan)	300.00	300.00	100
108		2203-00-800-47 Grants-in-aid for qualitative improvement programme in technical education under externally aided scheme (Plan)	62.00	62.00	100
109		4202-02-105-06 Construction of technical education institutes-construction and renovation of engineering college/polytechnic/mining institutes (CPS)	1000.00	980.86	98
110		4202-00-789-07 Construction of technical education institutes-construction and renovation of new polytechnics (Plan)	560.40	560.40	100
111	46 Tourism Department	3452-01-796-09 Managerial grant/subsidy/incentive etc (Plan)	100.00	100.00	100
112		3452-01-104-03 Managerial grant/subsidy/incentive etc (Plan)	100.00	100.00	100
113		5452-80-796-63 Grant-in-aid for hotel management institutes, food craft institutes, adventure tourist institute and tourist development authority etc. (plan)	200.00	200.00	100
114	48 Urban Development and Housing Department	2215-02-789-06 Grants-in-aid to urban local bodies for solid waste management of Municipal Corporation (Plan)	170.00	170.00	100
115		2217-80-191-05 Grants-in-aid to capacity building, training, strengthening of ULB's infrastructure (Plan)	1000.00	800.00	80
116		4217-60-190-07 Assistance grant for national river protection scheme (CSS) (Plan)	700.00	700.00	100
117		4217-60-190-09 Assistance grant for centrally sponsored SJSRY (CSS) (Plan)	2400.00	2400.00	100

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
118	48 Urban Development and Housing Department	4217-60-190-14 Assistance grant for JNNORM (CSS) (Plan)	16500.00	15669.13	95
119		4217-60-190-21 Assistance grant for protection of lake programme (Plan)	700.00	700.00	100
120		4217-60-190-31 Grants-in-aid for integrated low cost scheme	1560.00	1560.00	100
121		4217-60-190-32 Grants –in-aid for modernisation of abattoirs (CSS)	500.00	500.00	100
122		4217-60-191-02 Grants-in-aid for promotion award, publicity, printing, seminar, workshop etc. (Plan)	200.00	200.00	100
123		4217-60-191-03 Computerisation, modernisation and strengthening of urban administration (Plan)	500.00	500.00	100
124		4217-60-191-06 Grants-in-aid for centrally sponsored ILCS( plan)	500.00	500.00	100
125		4217-60-191-07 Grants –in-aid for centrally sponsored plan for modernisation of abattoirs (CSS) (Plan)	500.00	500.00	100
126		4217-60-191-14 Assistance grants for JNNURM (Plan)	5500.00	5400.00	98
127		4217-60-789-14 Assistance grants for JNNURM (Plan)	6000.00	6000.00	100
128		4217-60-789-14 Assistance grants for JNNURM (Plan)	2000.00	2000.00	100
129		4217-60-796-08 Assistance grant for establishment of Jharkhand urban planning institute (Plan)	100.00	100.00	100
130		4217-60-796-14 Assistance grants centrally sponsored JNNURM scheme Plan (CSS)	22500.00	21668.03	96
131		4217-60-796-14 Assistance grants centrally sponsored JNNURM scheme (Plan)	7500.00	7100.00	95
132		49 Water Resource Department	2711-01-001-01 Flood protection work on the right embankment of the river Ganga (non plan )	100.00	100.00
133	4711-01-796-01 Flood protection and anti-erosion civil works (Plan) (CSS)		2400.00	1947.12	81
134	50 Minor Irrigation Department	4702-00-101-07 Re-establishment work of water bodies (CSS) (Plan)	300.00	300.00	100
135		4702-00-101-07 Re-establishment work of water bodies (Plan)	100.00	100.00	100

## Appendix-2.5 Concluded

(₹ in lakh)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender	Percentage of Surrender
136	50 Minor Irrigation Department	4702-00-789-28 Construction of minor irrigation scheme (AIBP) (Plan)	550.00	550.00	100
137		4702-00-796-01 Re-establishment work of water bodies (CSS)	300.00	300.00	100
138		4702-00-796-03 Rationalisation of minor irrigation statistics (CSS) (Plan)	120.00	120.00	100
139		4702-00-796-07 Re-establishment work of water bodies (Plan)	100.00	100.00	100
140	51 Welfare Department	2225-01-789-22 Construction scheme of Babu Jagjivan Ram girls hostel (CPS)	300.00	255.28	85
141		2225-01-789-67 Education special integrated scheme for SC under special central assistance (Plan)	500.00	500.00	100
142		2225-02-796-04 Development programme of tribes (CPS) (Plan)	5976.06	4908.06	82
143		2225-02-796-28 Lac Development scheme (Plan)	200.00	200.00	100
144		2225-03-277-06 Pre-matric scholarships (CSS) (Plan)	65.00	65.00	100
145		2225-03-277-06 Pre-matric scholarships (Plan)	65.00	65.00	100
146		2235-02-102-48 Pre-school education (CSS) (Plan)	322.93	322.93	100
147		4225-01-789-02 Hostel for boys/girls students Major works (CSS) (Plan)	400.00	395.00	99
148		4225-02-277-02 Hostel for boys/girls students Major works (CSS) (Plan)	150.00	150.00	100
149		4225-02-277-04 Hostel for boys/girls students renovation of hostel (plan)	165.00	150.00	91
150		4225-02-277-32 Maintenance and opening of ashram/ekalavya (CSS) (Plan)	50.00	50.00	100
151		4225-02-796-02 Hostel for boys/girls students Major works (CSS) (Plan)	350.00	350.00	100
152		4225-02-796-32 Maintenance and opening of ashram/ekalavya (CSS) (Plan)	150.00	150.00	100
153		4225-80-796-11 Pre-matric scholarships for minority caste (CPS) (Plan)	270.00	270.00	100
154		4225-80-796-11 Pre-matric scholarships for minority caste (CSS) (Plan)	106.22	106.22	100
155		52 Art, Culture, Sports and Youth Affairs Department	2204-00-796-24 Adventurous sports (Plan)	100.00	100.00
156	4202-03-102-08 Sports school (Plan)		130.00	130.00	100
157	4202-03-796-10 Manufacturing unit of sports equipment (Plan)		300.00	300.00	100
158	4202-03-796-12 Construction of sports complex at Dumka (Plan)		100.00	100.00	100
159	4202-03-796-13 construction of NCC Administration building (plan) (new scheme)		100.00	100.00	100
160	4202-04-796-05 Lalit Kala Academy regional centre (plan)		100.00	100.00	100
161	4202-04-796-06 construction of multipurpose building (Plan)		1500.00	1500.00	100
162	4202-04-796-07 Heritage Park 9 (New scheme)		500.00	500.00	100
<b>Total</b>			<b>170614.56</b>	<b>165097.76</b>	



## Appendix 2.6

### SURRENDERS IN EXCESS OF ACTUAL SAVINGS

( ₹ 50 LAKH OR MORE)

(Reference: Paragraph 2.4.9; Page-34)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
<i>Revenue - Charged</i>					
1	28-High Court	36.77	2.92	3.21	0.29
2	14-Repayment of Loans	1544.08	244.65	258.34	13.69
<i>Revenue - Voted</i>					
3	18-Food, Public Distribution and Consumer Department	662.21	84.27	85.99	1.72
4	33-Personnel and Administrative Reforms Department	17.03	3.80	4.19	0.39
5	36-Drinking Water and Sanitation Department	176.82	2.74	2.96	0.22
6	39-Disaster Management Department	570.51	42.09	42.29	0.20
	<b>Total</b>	<b>3007.42</b>	<b>380.47</b>	<b>396.98</b>	<b>16.51</b>

# Appendix 2.7

## DETAILS OF SAVING OF ₹ ONE CRORE AND ABOVE NOT SURRENDERED (Reference: Paragraph 2.4.10; Page - 35)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
	<b>Revenue</b>			
1	1- Agriculture Department	181.21	75.88	105.33
2	2- Animal Husbandry and Fisheries Department	46.11	27.98	18.13
3	4-Cabinet Secretariat and Co-ordination Department	7.33	5.99	1.34
4	10- Energy Department	346.05	311.98	34.07
5	19- Forest and Environment Department	68.35	35.91	32.44
6	20- Health, Medical Education and Family Welfare Department	178.41	143.02	35.39
7	21-Higher Education Department	10.13	-	10.13
8	22- Home Department	83.30	77.54	5.76
9	23- Industries Department	31.89	30.51	1.38
10	26- Labour Employment and Training Department	148.44	143.54	4.90
11	29-Mines and Geology Department	5.69	4.23	1.46
12	40- Revenue and Land Reforms Department	27.94	15.18	12.76
13	41- Road Construction Department	20.60	15.30	5.30
14	42- Rural Development Department	156.55	115.91	40.64
15	44- Secondary, Primary and Public Education Department	311.44	-	311.44
16	47-Transport Department	53.39	52.09	1.30
17	48- Urban Development and Housing Department	56.16	42.08	14.08
18	49- Water Resources Department	30.98	23.77	7.21
19	50- Minor Irrigation Department	9.59	7.40	2.19
20	51- Welfare Department	208.83	129.73	79.10
21	52- Sports, Art, Culture and Youth Affairs Department	12.83	6.51	6.32
	<b>Capital</b>			
1	10- Energy Department	132.57	98.57	34.00
2	20- Health, Medical Education and Family Welfare Department	86.61	78.52	8.09
3	22- Home Department	101.74	87.26	14.48
4	30- Minorities Welfare Department	1.60	0.06	1.54
5	41- Road Construction Department	146.70	136.20	10.50
6	42- Rural Development Department	236.62	128.12	108.50
7	44- Secondary, primary and Public Education Department	5.62	-	5.62
8	46- Tourism Department	14.50	12.50	2.00
9	47- Transport Department	2.97	-	2.97
10	48- Urban Development and Housing Department	657.39	654.37	3.02
11	49- Water Resources Department	153.71	106.12	47.59
12	50- Minor Irrigation Department	29.80	27.42	2.38
13	51- Welfare Department	109.52	95.07	14.45
	<b>Total</b>	<b>3674.57</b>	<b>2688.76</b>	<b>985.81</b>

## Appendix 2.8

### CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ 10 CRORE ON 30 AND 31 MARCH 2011 (Reference: Paragraph 2.4.10; Page-35)

Sl. No.	Grant No.	Major Head	Amount of Surrender (₹ in crore)	Percentage of total Provision
(1)	(2)	(3)	(4)	(5)
1	1	2415-80-796-04	12.05	34.43
2	9	2425-00-796-27	14.76	93.42
3	9	2425-00-796-28	14.41	24.72
4	10	2801-01-796-02	23.73	54.59
5	10	2801-01-800-02	27.95	54.61
6	10	2801-05-796-01	13.68	100.00
7	10	2801-05-800-01	16.11	100.00
8	10	6801-00-796-01	13.68	100.00
9	10	6801-00-800-01	16.11	100.00
10	10	6801-00-800-05	40.00	44.44
11	13	2049-01-200-08	11.37	26.21
12	14	6003-00-109-01	107.69	53.82
13	14	6003-00-109-08	148.53	99.02
14	19	2406-01-105-38	11.65	61.54
15	20	2211-00-101-01	97.76	65.18
16	22	2055-00-115-67	39.20	78.40
17	22	4055-00-207-16	11.50	100.00
18	22	4055-00-207-43	19.14	100.00
19	22	4055-00-211-01	25.06	30.24
20	22	4055-00-796-67	16.91	100.00
21	27	2014-00-105-05	16.52	100.00
22	36	4215-01-102-08	12.71	21.46
23	39	2245-01-101-07	10.94	36.47
24	39	2245-02-113-02	14.13	70.65
25	41	5054-03-101-01	18.17	71.68
26	41	5054-03-337-01	26.37	19.23
27	41	5054-03-796-01	33.91	8.13
28	41	5054-03-796-08	45.72	30.48
29	42	2505-02-796-04	16.30	21.02
30	42	2515-00-796-28	10.40	100.00
31	42	4515-00-103-04	63.80	38.43
32	42	4515-00-789-04	10.15	46.14
33	42	4515-00-796-04	44.68	25.10
34	47	3055-00-190-01	52.09	68.57
35	48	4217-60-190-09	24.00	100.00
36	48	4217-60-190-14	156.69	94.96
37	48	4217-60-190-31	15.00	100.00
38	48	4217-60-789-14	60.00	100.00
39	48	4217-60-796-14	216.68	96.30
40	49	4711-01-796-01	19.47	81.13
41	51	2225-02-796-04	49.08	82.13
42	51	4225-02-796-08	34.09	29.48
43	51	4225-80-796-12	39.81	35.54
<b>Total</b>			<b>1672.00</b>	

# Appendix 2.9

## RUSH OF EXPENDITURE AT THE END OF THE YEAR

(Reference: Paragraph 2.4.11; Page - 35)

(₹ in crore)

Sl. No	Grant Number and Name	Head	Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
						January to March 2011	March 2011
1	6- Election	2015	14.84	11.67	22.99	64.59	50.76
2	35- Planning and Development Deptt.	5053	107.04	84.36	186.29	59.37	45.28
3	43- Science and Technology Deptt.	2203	50.05	37.69	71.97	71.97	52.36
4	48- Urban Development and Housing Deptt.	2217	72.12	58.28	140.26	51	41.55
5	26 Labour, Employment and Training Deptt.	2225	311.23	209.28	436.33	71	47.96
6	26 -Labour, Employments and Training Deptt.	2230	103.03	80.80	133.75	77	60.41
7	1-Agriculture Deptt.	2401	142.62	118.82	177.73	80	66.85
8	1-Agriculture Deptt.	2402	37.29	34.74	46.05	80	75.44
9	2-Animal Husbandry Deptt.	2403	49.57	28.81	88.79	55.82	32.44
10	2-Animal Husbandry Deptt.	2404	43.49	37.38	54.00	80	69.22
11	9- Co Operative Department	2425	137.47	31.03	157.00	87.52	19.76
12	42 -Rural Development Deptt.	2501	30.73	22.54	49.80	61.70	45.26
13	42-Rural Development Deptt.	2505	240.37	200.93	335.15	71.72	59.95
14	42-Rural Development Deptt.	2515	995.28	741.81	1293.33	76.95	57.36
15	47-Transport Deptt.	3055	16.37	15.58	23.88	68.00	65.24
16	22- Home Deptt.	4055	53.70	51.50	69.96	76.75	73.61
17	43- Science and Technology Deptt.	4202	41.52	40.25	54.20	76.60	74.26
18	48 Urban Development and Housing Deptt.	4217	19.59	19.59	21.70	90.28	90.28
19	9- Co Operative Deptt.	4225	155.64	107.02	187.53	82	57.07
20	47- Transport Deptt.	5075	174.16	174.16	300.16	58.02	58.02

## Appendix 3.1

### UTILISATION CERTIFICATES OUTSTANDING

AS ON 31 MARCH 2011

(Reference: Paragraph 3.1; Page- 41)

(₹ in crore)

Department	Up to 2009-10 ( GIA sanctioned up to 2008-09)		During the 2010-11 ( GIA sanctioned up to 2009-10)		Total No. of UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	175	843.61	28	200.71	203	1044.32
Animal Husbandry	60	16.35	05	4.80	65	21.15
Co-operative	42	130.59	09	9.55	51	140.14
Medical	05	3.27	06	87.05	11	90.32
Welfare	124	85.55	35	7.36	159	92.91
Agriculture	05	2.60	55	47.88	60	50.48
Land Revenue	02	0.63	01	0.21	03	0.84
Education	168	1296.59	76	297.49	244	1594.08
Urban Development	1806	500.77	1006	266.42	2812	767.19
Others	280	912.07	154	456.17	434	1368.24
<b>Total</b>	<b>2667</b>	<b>3792.03</b>	<b>1375</b>	<b>1377.64</b>	<b>4042</b>	<b>5169.67</b>

## Appendix 3.2

### DEPARTMENT- WISE BREAKUP OF CASES OF MISAPPROPRIATION AND LOSSES

(Reference: Paragraph 3.3; Page- 42 )

Sl. No.	Name of Department	Upto 5 years	5 to 10 years	No. of cases	Amount (₹ in lakh)
1	Road Construction Department	1	1	2	126.40
2	Rural Development Department	2	1	3	16.22
3	Agriculture Department	1	1	2	5.49
4	Water Resources Department	1	-	1	5.00
	<b>Total</b>	<b>5</b>	<b>3</b>	<b>8</b>	<b>153.11</b>

# Appendix

## 4.1

### GLOSSARY OF TERMS, BASIS OF CALCULATIONS AND ACRONYMS USED IN THE REPORT

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non -debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Terms	Basis of calculation
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State implementing schemes	State Implementing Agency includes any Organisation/ Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Shiksha Aviyan and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount

Terms	Basis of calculation
	equal to at least 1/5 <sup>th</sup> of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize.



<b>Acronyms</b>	<b>Full Form</b>
AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingency Bill
DCRF	Debt Consolidation and Relief Facility
DE	Development Expenditure
FCP	Fiscal Correction Path
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005
IP	Interest Payment
MTFPS	Medium Term Fiscal Policy Statement
O&M	Operation and Maintenance
PAC	Public Accounts Committee
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax