

APPENDIX - 1.1*(Reference: Paragraph 1.1; Page 1)***Part A: Structure and Form of Government Accounts**

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 B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	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.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure
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 and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2008-09
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 2008-09
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Jharkhand
Statement No.18	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 2009
Statement No.19	Gives the details of earmarked balances of reserve funds

APPENDIX - 1.2
 (Reference: Paragraph 1.1 and 1.5.1; Page 1 and 16)
Methodology Adopted for the Assessment of Fiscal Position
Part A

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)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	51323	54879	63229(P)	69253(Q)	75711(A)
Growth rate of GSDP	20.9	6.9	15.2	9.5	9.3
<i>Source: Directorate of Statistics and Evaluation, Government of Jharkhand.</i>					

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,
 $PCDE = DE/P \dots\dots\dots(4)$

where PCDE is the per capita development expenditure and P is the population.
 Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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 minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

APPENDIX - 1.2
 Fiscal Responsibility and Budgetary Management (FRBM) Act, 2007
 (Reference: Paragraph 1.1; Page 1)

Part B

Jharkhand State's Fiscal Correction Path

Sl. No.	Major Aggregates	2005-06	2006-07	2007-08	2008-09	2009-10
		Actual	Actual	Actual	Budget	
A. STATE REVENUE ACCOUNT		<i>(Rupees in crore)</i>				
1.	Own Tax Revenue	2758.04	3188.50	3473.55	5535.65	6310.64
	1a Growth rate	15.75	15.61	8.94	59.37	14.00
	1b TAX/GDP	5.85%	5.96%	5.72%	8.03%	8.07%
2.	Own Non Tax Revenue	1426.52	1250.40	1601.40	2912.73	3320.51
3.	Own Tax + Non Tax Revenue (1+2)	4184.56	4438.90	5074.95	8448.38	9631.15
4.	Share in Central Taxes	3175.89	4050.90	5109.83	5275.77	5803.35
5.	Plan Grants	991.71	1260.31	1285.27	1484.05	1662.14
6.	Non Plan Grants	111.72	259.71	556.50	573.94	642.81
7.	Total Central Transfer (4+5+6)	4279.32	5570.92	6951.60	7333.76	8108.30
8.	Total Revenue Receipts (3+7)	8463.88	10009.82	12026.55	15782.14	17739.45
9.	Plan Expenditure	2138.43	2431.69	2979.88	5214.45	5735.90
	9a Growth rate	7.99	13.71	22.54	74.99	10.00
10.	Non-Plan Expenditure	6352.39	6632.25	7852.09	8367.41	9204.15
	10a Growth rate	27.16	4.41	18.39	6.56	10.00
11.	Salaries Expenditure	2547.37	3075.66	2951.47	4374.76	5526.79
	11a Growth rate	3.35	20.74	-4.04	48.22	26.33
12.	Pension	657.18	678.97	818.32	713.52	824.06
	12 a Growth rate	5.98	3.32	20.52	-12.81	15.49
13.	Interest Payments	1419.55	1613.38	1758.03	2136.94	1698.40
	13a Growth rate	24.38	13.65	8.97	21.55	-20.52
14.	Subsidies-General					
15.	Subsidies-Power	469.19	211.35	77.27		365.55
16.	Total Revenue Expenditure	8490.82	9063.94	10831.97	13581.86	14940.05
17.	Salaries + Interest + Pension (11+12+13)	4624.10	5368.01	5527.82	7225.22	8049.24
18.	As % of Revenue Receipts (17/8)	54.63%	53.63%	45.96%	45.78%	45.37%
	Salaries as % of Total Revenue Exp.	30.00%	33.93%	27.25%	32.21%	36.99%
	Interest as % of Total Revenue Receipt (13/8)	16.77%	16.12%	14.62%	13.54%	9.57%
19.	Revenue Surplus/Deficit (8-16)	-26.94	945.88	1194.58	2200.28	2799.40
B. CONSOLIDATED REVENUE ACCOUNT						
1.	Power Sector Loss/Profit net of actual subsidy transfer (Loss (+))	469.19	211.35	77.27		365.55
2.	Increase in debtors during the year in power utility accounts (Increase(-))					
3.	Interest payment on off budget borrowings and SPV borrowing made by PSU/SPU outside budget					
4.	Total (1 to 3)	469.19	211.35	77.27	0.00	365.55
5.	Consolidated Revenue Deficit (A.19-B.4)	-496.13	734.53	1117.31	2200.28	2433.85

Sl. No.	Major Aggregates	2005-06	2006-07	2007-08	2008-09	2009-10
		Actual	Actual	Actual	Budget	
	C. CONSOLIDATED DEBT					
1.	Outstanding debt and liabilities	16354.69	17843.34	19280.51	20823.27	22645.30
2.	Total Outstanding Guarantee	530.00	530.00	530.00	500.00	500.00
	of which (a) guarantee on account of off budgeted borrowings and SPV borrowings	-	-	-	-	-
	D. CAPITAL ACCOUNT					
1.	Capital Outlay	1839.03	1461.34	2583.54	3966.47	4363.12
	1a Growth rate					
2.	Disbursement of Loans and Advances	3746.84	410.81	597.66	531.09	557.64
	2a Growth rate					
3.	Recovery of Loans and Advances	9.81	15.75	44.22	11.30	12.43
	3a Growth rate					
4.	Other Capital Receipts	3500.62	2095.74	2022.65	2150.00	1720.00
	E. GROSS FISCAL DEFICIT (GFD)	5603.00	910.52	1942.40	2285.98	2108.93
	GSDP (Rs in crore) at current prices (TFC)	46037.00	51101.00	56722.00	62961.00	69887.00
	% increase					
	GSDP (Rs in crore) at current prices (GOJ)	47117.41	53480.10	60699.91	68894.40	78195.15
	% increase					
	GSDP (Rs in crore) at current prices 1999-2000 series	62239.09	67451.07	73099.51	82236.95	92516.57
	GFD/GSDP (GOJ)	11.89%	1.70%	3.20%	3.32%	2.70%
	GFD/GSDP (TFC)	12.17%	1.78%	3.42%	3.63%	3.02%
	GFD/GSDP (1999-200 New Series)	9.00%	1.35%	2.66%	2.78%	2.28%
	Capital Outlay/GSDP (GOJ)	3.90%	2.73%	4.26%	5.76%	5.58%
	Plan Expenditure (incl. CSP & CSS)	5062.69	5223.60	7539.86	9051.05	9956.16
	Plan Expenditure /GSDP (GOJ)	10.74%	9.77%	12.42%	13.14%	12.73%
		4799070.00	5446944.45	6182281.95	0.00	

Note: From the year 2006-07 onwards, Resource Gap to Jharkhand State Electricity Board will be given as subsidy instead of loan.

Source: Finance Department, Government of Jharkhand

APPENDIX - 1.2**Fiscal Responsibility and Budgetary Management (FRBM) Act, 2007**
(Reference: Paragraph 1.1; Page 1)

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: Paragraph 1.1, 1.3 & 1.7.2; Page 1, 6 & 23)

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09
Part A. Receipts					
1. Revenue Receipts	6661 (65)	8464(71)	10010(83)	12027(85)	13213(84)
(i) Tax Revenue	2383(36)	2758(32)	3189(32)	3474(29)	3753(28)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	1882(79)	2212(80)	2557(80)	2846(82)	2996(80)
State Excise	146(6)	162(6)	130(4)	157(5)	205(6)
Taxes on Vehicles	130(5)	138(5)	218(7)	136(4)	202(6)
Stamps and Registration fees	87(4)	92(3)	122(4)	156(4)	192(5)
Land Revenue	17(1)	18(1)	36(1)	26(1)	53(1)
Taxes on Goods and Passengers	78(3)	97(4)	74(2)	71(2)	54(1)
Other Taxes	43(2)	39(1)	52(2)	82(2)	51(1)
(ii) Non Tax Revenue	1053(16)	1427(17)	1250(12)	1601(13)	1952(15)
(iii) State's share of Union taxes and duties	2366(35)	3176 (38)	4051(41)	5110(42)	5392(41)
(iv) Grants in aid from Government of India	859(13)	1103(13)	1520(15)	1842(15)	2116(16)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	8	10	16	44	19
4. Total Revenue and Non debt capital receipts (1+2+3)	6669	8474	10026	12071	13232
5. Public Debt Receipts	3570(35)	3501(29)	1866(16)	2023(14)	2437(16)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3057	3495	1849	2009	2434
Net transactions under Ways and Means Advances and Overdrafts	--
Loans and Advances from Government of India	513	6	17	14	3
6. Total Receipts in the Consolidated Fund (4+5)	10239	11975	11892	14094	15669
7. Contingency Fund Receipts	-	-	-	32	-
8. Public Account Receipts	2927	3908	4293	7013	8335
9. Total Receipts of the State (6+7+8)	13166	15883	16185	21139	24004
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	6976(79)	8491(60)	9064(83)	10832(77)	12877(79)
Plan	1980(28)	2139 (25)	2432(27)	2980(28)	3813(30)
Non Plan	4996(72)	6352(75)	6632(73)	7852(72)	9064(70)
General Services (including interest payments)	2943(42)	3578(42)	3810(42)	4607(43)	4924(38)
Social Services	2524(36)	3060(36)	3327(37)	4257(39)	5385(42)
Economic Services	1509(22)	1853(22)	1925(21)	1967(18)	2532(20)
Grants-in-aid and contributions	0.07(..)	-	2	-	35
11. Capital Expenditure	1333(15)	1839(13)	1461(13)	2584(19)	3051(19)
Plan	1333(100)	1837(100)	1461(100)	2558(99)	3015(99)
Non Plan	-	2	-	26(1)	36(1)
General Services	20(2)	76(4)	72(5)	108(4)	176(6)
Social Services	226(17)	547(30)	495(34)	832(32)	1355(44)
Economic Services	1087(81)	1216(66)	894(61)	1644(64)	1520(50)
12. Disbursement of Loans and Advances	577(6)	3747(27)	411(4)	598(4)	418(3)
13. Total (10+11+12)	8886	14077	10936	14014	16346
14. Repayments of Public Debt	802	281	606	747	863
Internal Debt (excluding Ways and Means Advances and Overdrafts)	132(16)	130(46)	444(73)	572(77)	716(83)

Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	9(1)
Loans and Advances from Government of India	670(84)	151(54)	162(19)	175(23)	138(16)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	9688	14358	11542	14761	17209
17. Contingency Fund disbursements	-	-	32	-	-
18. Public Account disbursements	3603	2464	3552	6206	7185
19. Total disbursement by the State (16+17+18)	13291	16822	15126	20967	24394
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-)315	(-)27	946	1195	336
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)2217	(-)5603	(-)910	(-)1943	(-)3114
22. Primary Deficit (21+23)	(-)1076	(-)4183	703	(-)185	(-)1227
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1141	1420	1613	1758	1887
24. Financial Assistance to local bodies etc.	958	1156	1631	1266	2044
25. Ways and Means Advances/ Overdraft availed (days)	-	-	29	-	-
Ways and Means Advances availed (days)	-	-	29	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27 Gross State Domestic Product (GSDP)[@]	51323	54879	63229(P)	69253(Q)	75711(A)
28 Outstanding Fiscal liabilities (year end)	13512	17360	19417	21615	24084
29. Outstanding guarantees (year end) (including interest)	530	530	530	530	500
30. Maximum amount guaranteed (year end)	500	-	-	-	-
31. Number of incomplete projects	1	11	27	25	72
32. Capital blocked in incomplete projects	1103	1310	1489	1616	37182
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	4.6	5.0	5.0	5.0	5.0
Own Non-Tax Revenue/GSDP	2.1	2.6	2.0	2.3	2.6
Central Transfers/GSDP	4.6	5.8	6.4	7.4	7.1
II Expenditure Management					
Total Expenditure/GSDP	17.3	25.7	17.3	20.2	21.6
Total Expenditure/Revenue Receipts	133.4	166.3	109.3	116.5	123.7
Revenue Expenditure/Total Expenditure	78.5	60.3	82.9	77.3	78.8
Expenditure on Social Services/Total Expenditure	30.9	25.6	34.9	36.3	41.2
Expenditure on Economic Services/Total Expenditure	29.2	21.8	25.8	25.8	23.8
Capital Expenditure/Total Expenditure	15.0	13.1	13.4	18.4	18.7
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.8	12.5	12.7	17.7	17.6

III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-0.6	0.0	1.5	1.7	0.4
Fiscal deficit/GSDP	-4.3	-10.2	-1.4	-2.8	-4.1
Primary Deficit (surplus) /GSDP	-2.1	-7.6	1.1	-0.3	-1.6
Revenue Deficit/Fiscal Deficit	14.2	0.5	-104.1	-61.5	-10.8
Primary Revenue Balance/GSDP	1.6	2.6	4.1	1.6	3.0
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	26.3	31.6	30.7	31.2	31.8
Fiscal Liabilities/RR	202.9	205.1	194.0	179.7	182.3
Primary deficit vis-à-vis quantum spread	128.87	(-)4493.78	1815.04	(-)10.25	(-)1010.85
Debt Redemption (Principal +Interest)/ Total Debt Receipts	29.3	18.0	20.3	29.6	33.2
V Other Fiscal Health Indicators					
Return on Investment	1	Nil	Nil	Nil	Nil
Balance from Current Revenue (Rs in crore)	892	1120	2117	2890	2625
Financial Assets/Liabilities	54	64	73	81	84

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

Appendix 1.4

(Reference: paragraph 1.1.1 & 1.7.1; page 1, 23)

<i>(Rupees in crore)</i>									
Part A: Abstract of Receipts and Disbursements for the year 2008-09									
Receipts					Disbursements				
2007-08			2008-09	2007-08		Non-plan	Plan	Total	2008-09
	Section-A:								
	Revenue								
12026.55	I. Revenue Receipts	13212.84	13212.84	10831.97	I. Revenue Expenditure	9063.71	3813.19	12876.90	12876.90
3473.55	Tax Revenue	3753.21		4607.49	General Services	4729.19	194.80	4923.99	
				4257.02	Social Services	3270.22	2114.96	5385.18	
1601.40	Non-tax Revenue	1951.74		2291.50	Education, Sports, Art and Culture	2139.26	1006.68	3145.94	
				391.60	Health and Family Welfare	406.51	160.77	567.28	
5109.83	State's share of Union Taxes	5392.11		284.99	Water supply, Sanitation, Housing and Urban Development	265.40	32.24	297.64	
				25.69	Information and Broadcasting	27.69	7.16	34.85	
556.49	Non-plan Grants	591.91		300.71	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	186.50	164.15	350.65	
752.18	Grants for State Plan Schemes	1054.18		38.91	Labour and Labour Welfare	30.13	83.71	113.84	
				905.53	Social Welfare and Nutrition	202.86	660.25	863.11	
533.10	Grants for Central and Centrally Sponsored Plan Schemes	469.79		10.09	Others	11.87		11.87	
				1967.37	Economic Services	1029.05	1503.43	2532.48	
				584.75	Agriculture and Allied Activities	245.52	377.94	623.46	
				605.97	Rural Development	183.86	620.96	804.82	
				-	Special Areas Programmes	-	-	-	
				163.43	Irrigation and Flood Control	222.84	0.12	222.96	
				118.62	Energy	81.30	118.63	199.93	
				118.20	Industry and Minerals	29.92	98.62	128.54	
				275.24	Transport	200.56	133.28	333.84	
				-	Science, Technology and Environment	-	-	-	
				101.16	General Economic Services	65.05	153.88	218.93	
				0.09	Grants-in-aid and Contributions	35.25	-	35.25	
				10831.97	Total				12876.90
	II Revenue Deficit carried over to Section B			1194.58	II Revenue Surplus carried over to Section B				335.94
12026.55	Total		13212.84	12026.55	Total				13212.84
	Section B								
1003.64	III Opening Cash		1174.88		III Opening Over Draft				

	Balance including Permanent Advances and Cash Balance Investment				from Reserve Bank of India				
	IV Miscellaneous Capital Receipts			2583.54	IV Capital Outlay	35.82	3015.45	3051.27	3051.27
				108.27	General Services	35.81	140.26	176.07	
				831.55	Social Services	-	1355.13	1355.13	
				223.52	Education, Sports, Art and Culture	-	360.23	360.23	
				133.55	Health and Family Welfare	-	215.77	215.77	
				386.32	Water supply, Sanitation, Housing and Urban Development	-	683.98	683.98	
				-	Information and Broadcasting	-	-	-	
				88.16	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	95.15	95.15	
	Section B Others (concl.)								
				-	Social Welfare and Nutrition	-	-	-	
				-	Others	-	-	-	
				1643.72	Economic Services	-	1520.07	1520.07	
				6.95	Agriculture and Allied Activities	-	12.03	12.03	
				591.10	Rural Development	-	625.07	625.07	
				-	Special Areas Programmes	-	-	-	
				704.44	Irrigation and Flood Control	-	242.69	242.69	
				-	Energy	-	-	-	
				2.00	Industry and Minerals	-	1.48	1.48	
				307.72	Transport	-	549.87	549.87	
				31.51	General Economic Services	-	88.93	88.93	
				2583.54	Total	35.82	3015.45	3051.27	3051.27
44.22	V Recoveries of Loans and Advances	18.90	18.90	597.66	V Loans and Advances Disbursed	163.83	254.36	418.19	418.19
	From Power Projects			514.30	For Power Projects	148.34	180.74	329.08	
16.57	From Govt. Servants	18.35		11.56	To Government Servants	7.26	-	7.26	
27.65	From Others	0.55		71.80	To Others	8.32	73.62	81.85	
1194.58	VI Revenue Surplus brought down	335.94	335.94	-	VI Revenue Deficit brought down	-	-	-	
2022.65	VII Public Debt Receipts	2436.56	2436.56	747.37	VII Repayment of Public Debt				863.40
	External Debt			-	External Debt	-			
2008.66	Internal Debt	2433.98		572.43	Internal Debt other than			715.83	

	other than Ways and Means Advances and Over Draft				Ways and Means Advances and Over Draft				
	Net Transaction under Ways and Means Advances			-	Net transactions under Ways and Means Advances			8.86	
	Net Transaction under Over Draft								
13.99	Loans and Advances from Central Government	2.58		174.94	Repayments of Loans and Advances to Central Government			138.71	
	VIII Appropriation to Contingency Fund			-	VIII Appropriation to Contingency Fund			-	
31.75	IX Amount transferred to Contingency Fund	-		-	IX Expenditure from Contingency Fund			-	
7013.07	X Public Accounts Receipts	8335.16	8335.16	6206.46	X Public Accounts Disbursements				7185.19
478.77	Small Savings and Provident Funds	584.45		3161.88	Small Savings and Provident Funds			384.83	
198.38	Reserve Funds	85.99		64.86	Reserve Funds			133.53	
49.34	Suspense and Miscellaneous	96.23		16.91	Suspense and Miscellaneous			-113.16	
2990.01	Remittances	3318.62		3136.07	Remittances			3329.06	
3296.57	Deposits and Advances	4249.87		2671.74	Deposits and Advances			3450.93	
	XI Closing Over Draft from Reserve Bank of India				Inter-state Settlement				145.87
				1174.88	XI Cash Balance at the end of the Year				637.52
				-	Cash in Treasuries and Local Remittances		-		
				-444.47	Deposits with Reserve Bank			-482.49	
				32.08	Departmental Cash Balance including Permanent Advances			24.80	
				116.22	Investment of Earmarked Fund			116.22	
				1471.05	Cash Balance Investment			978.99	
11309.91	Total		12301.44	11309.91	Total				12301.44

Appendix 1.4 (Continued)
Part B

Summarized financial position of the Government of Jharkhand as on 31 March 2009
(Reference: Paragraphs 1.1.1 & 1.7.1; Pages 1 & 23)

(Rupees in crore)

As on 31.03.2008	Liabilities		As on 31.03.2009
15858.86	Internal Debt -		17568.15
4733.96	Market Loans bearing interest	5971.74	
1.79	Market Loans not bearing interest	1.76	
6.30	Loans from Life Insurance Corporation of India	6.30	
2732.07	Loans from other Institutions	3158.56	
8.86	Ways and Means Advances	-	
8375.88	Special securities issued to NSS Fund of Central Government	8429.79	
-	Overdrafts from Reserve Bank of India		
2540.26	Loans and Advances from Central Government -		2404.14
80.34	Pre 1984-85 Loans	1.32	
108.73	Non-Plan Loans	36.01	
2312.88	Loans for State Plan Schemes	2329.50	
1.80	Loans for Central Plan Schemes	1.63	
21.97	Loans for Centrally Sponsored Plan Schemes	21.14	
14.54	Other ways and means advances	14.54	
150.00	Contingency Fund		150.00
881.40	Small Savings, Provident Funds, etc.		1081.02
1828.48	Deposits		2572.62
621.79	Reserve Funds		574.25
-	Remittance Balances		-
21880.79			24350.17
	Assets		
9952.94	Gross Capital Outlay on Fixed Assets -		13004.21
27.01	Investments in shares of Companies, Corporations, etc.	29.02#	
9925.93	Other Capital Outlay	12975.19	
6051.54	Loans and Advances -		6414.83
5568.23	Loans for Power Projects	5897.30	
420.14	Other Development Loans	501.45	
27.17	Loans to Government servants and Miscellaneous loans	16.08	
116.22	Reserve Fund Investments		116.22
22.97	Advances		-31.82
306.75	Suspense and Miscellaneous Balances		97.36
	Interstate Settlement		145.87
1174.88	Cash -		637.52
-	Cash in Treasuries and Local Remittances	-	

-444.47	Deposits with Reserve Bank	-482.49	
24.69	Departmental Cash Balance including	24.69	
0.11	Permanent Advances	0.11	
1471.05	Cash Balance Investments	987.99	
4163.16	Deficit on Government Account -		3827.22
1194.58	(i) Less Revenue Surplus of the current year	335.94	
-	(ii) Miscellaneous Deficit	-	
5357.74	Accumulated deficit at the beginning of the year	4163.16	
21880.79			24350.17

Excludes Rs 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.

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 Rs 74.19 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 Rs 10 crore each and also by 20 per cent or more of the total provision (Reference: Paragraph 2.3.1; Page 32)					
(Rupees in crore)					
Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	1	Agriculture Department	714.46	500.00	70
2	2	Animal Husbandry Department	200.63	58.61	29
3	3	Building Construction Department	108.76	16.47	15
4	4	Cabinet co-ordination Secretariat Department	25.28	8.17	32
5	5	Governor Secretariat	5.11	1.08	21
6	6	Election	22.26	5.81	26
7	8	Civil Aviation Department	178.27	78.09	44
8	9	Co-operative Department	111.52	42.59	38
9	10	Energy Department	445.15	234.46	53
10	13	Interest Payment	2136.94	250.07	12
11	15	Pension	1117.60	137.19	12
12	18	Food Supply and Commercial Department	188.15	34.17	18
13	19	Forest and Environment Department	248.01	40.34	16
14	20	Health, Medical Education and Family Welfare Department	791.39	184.31	23
15	22	Home Department	1491.53	110.98	7
16	23	Industry Department	199.58	83.42	42
17	25	Institutional Finance and Programme Implementation Department	2.00	0.85	43
18	26	Labour Employment and Training Department	747.53	187.82	25
19	27	Law Department	114.97	36.51	32
20	29	Mines and Geology Department	53.39	35.09	66
21	30	Minority Welfare Department	71.01	65.92	93
22	34	Jharkhand Public Service Commission	7.56	2.92	39
23	35	Planning and Development Department	149.43	129.49	87
24	39	Disaster Management Department	210.37	132.32	63
25	40	Revenue and Land Reform Department	254.58	32.12	13
26	41	Road Construction Department	189.92	29.26	15
27	42	Rural Development Department	1058.67	117.96	11
28	43	Science and Technology Department	154.07	76.74	50
29	44	Secondary Primary and Mass Education Department	2755.72	279.28	10
30	46	Tourism Department	54.58	18.96	35
31	47	Transport Department	169.21	134.96	80
32	48	Urban Development and Housing Department	164.40	20.98	13
33	49	Water Resources Department	198.21	17.52	9

34	51	Welfare Department	939.93	219.46	23
35	52	Art ,Culture & Youth Welfare Department	275.14	16.49	6
		Capital	0	0	
36	1	Agriculture Department	5.00	2.00	40
37	3	Building Construction Department	201.40	145.35	72
38	9	Co-operative Department	41.00	27.54	67
39	10	Energy Department	398.00	68.92	17
40	19	-Forest and Environment Department	10.00	10.00	100
41	20	Health, Medical Education and Family Welfare Department	300.74	84.97	28
42	22	Home Department	175.04	38.72	22
43	23	Industry Department	8.00	7.00	87
44	25	Institutional Finance and Programme Implementation Department	0.50	0.49	98
45	29	Mines and Geology Department	12.00	11.52	96
46	30	Minority Welfare Department	19.01	4.67	25
47	36	Drinking Water and Sanitation Department	414.57	89.15	22
48	41	Road Construction Department	635.07	88.05	14
49	42	Rural Development Department	637.57	11.45	2
50	44	Secondary Primary and Mass Education Department	51.00	14.45	28
51	46	Tourism Department	126.50	37.58	30
52	47	Transport Department	6.90	4.06	59
53	48	Urban Development and Housing Department	582.84	168.73	29
54	49	Water Resources Department	534.60	254.29	48
55	50	Minor Irrigation Department	104.30	26.69	26
56	51	Welfare Department	105.78	24.97	24
57	52	Art ,Culture & Youth Welfare Department	311.50	51.89	17
			20236.65	4512.90	

Appendix 2.2

Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 35)

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/ appropriation Name	Amount of excess	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	Industry 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
Total			7456.63	

Appendix 2.3
Cases where supplementary provision (Rs 10 lakh or more in each case)
proved unnecessary
 (Reference: Paragraph 2.3.6; Page 36)

<i>(Rupees in thousands)</i>					
	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of original provision	Supplementary provision
A - Revenue (Charged)					
1	5-Governor Secretariat	42706	40289	2417	8372
2	34-Jharkhand Public Service Commission	70412	46444	23968	5187
Total for Charged		113118	86733	26385	13559
A- Revenue (Voted)					
3	1-Agriculture Department	6383610	2148071	4235539	760989
4	2-Animal Husbandry Department	1562116	1420180	141936	444171
5	3-Building Construction Department	961472	922906	38566	126090
6	4-Cabinet Co-ordination Secretariat Department	202936	171078	31858	49823
7	8-Civil Aviation Department	1152248	1001827	150421	630429
8	9- Co-operative Department	1073443	689345	384098	41792
9	10- Energy Department	4442032	2106880	2335152	9419
10	20- Health, Medical Education and Family Welfare Department	6893216	6070741	822475	1020654
11	23- Industry Department	1806408	1161638	644770	189433
12	25- Institutional Finance and Programme Implementation Department	18400	11420	6980	1560
13	26- Labour Employment and Training Department	7308430	5597133	1711297	166857
14	27- Law Department	935333	784642	150691	214395
15	29- Mines and Geology Department	505215	182950	322265	28670
16	33- Personal and Administrative Reforms Department	177710	169534	8176	25194
17	35- Planning and Development Department	1380227	199430	1180797	114104
18	39- Disaster Management Department	2098269	780465	1317804	5435
19	41- Road Construction Department	1634565	1606581	27984	264652
20	43- Science and Technology Department	1503073	773297	729776	37639
21	46- Tourism Department	452078	356219	95859	93757
22	47- Transport Department	1681368	342481	1338887	10732
23	48- Urban Development and Housing Department	1459272	1434186	25086	184760
24	51- Welfare Department	8374617	7204746	1169871	1024713
Total for Voted		52006038	35135750	16870288	5445268
Total for Revenue				16896673	5458827
	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
B Capital					
25	22- Home Department	1474500	1363253	111247	275907
26	23- Industry Department	70000	10000	60000	10000
27	44- Secondary, Primary and Mass Education Department	480000	365506	114494	30000
28	46- Tourism Department	1165000	889225	275775	100000
29	48- Urban Development and Housing Department	5528410	4141063	1387347	300000
Total - Capital				1948863	715907
Grant Total				18845536	6174734

Appendix 2.4
Excess/Unnecessary/Insufficient re-appropriation of funds
(Reference: Paragraph 2.3.7; Page 36)

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
1	1	Head Quarters' establishment	2402-001-01	8.95	(-)1.22
		Soil Survey and Investigation Testing	2402-101-02	8.95	(+)115.90
2	2	Control and Prevention of veterinary Diseases	2403-101-04	3.90	(-)5.35
		Pig Breeding Farm	2403-796-13	0.05	(-)9.06
		Cattle and Fisheries Department	3451-090-08	10.46	(-)2.76
3	3	Building Construction & Housing Department	2052-090-20	15.00	(-)0.64
		Direction	2059-80-001-01	1.00	(-)1.57
		Architecture	2059-80-001-02	5.00	(-)0.84
		Construction of Extra Circuit House	4059-01-796-37	20.00	(-)52.41
		Building Chaibasa/Construction of 30 Rooms Rest House Building, Ranchi Housing in Ranchi	4216-01-796-04	64.00	(-)60.51
4	5	Modernisation of furnishing of Governor's Residential Office	2012-103-03	1.6 1	(-)4.82
		Other Charges (Reimbursement of Medical Expenses)	2012-03-105-01	1.21	(-)0.84
		Miscellaneous Tour Expenses	2012-03-108-02	7.10	(-)3.81
5		Direction			
		Superintendence & Development & Formation of Co-operative Societies in Tribal Areas	2425-001-01	0.87	(-)6.69
			2425-001-02	0.11	(-)67.50
	9	Statistical Branch	2425-004-01	0.02	(-)18.89
6	18	Food, Public Distribution and Consumer Cases Department	3451-09-11	8.40	(-)2.23
		Headquarter Charges	3456-001-01	8.40	(+)29.99
7	22	Home Department			
		Superintendence			
		Training College, Hazaribagh	2052-090-03	3.50	(-)5.98
		Headquarters' Establishment	2055-001-01	17.00	(-)107.04
		District Charges	2055-003-01	5.00	(-)18.17
		Probationers' Service	2070-106-01	7.15	(-)1.82
		Arrangement of Ambulance	2070-106-02	2.60	(-)3.88
		Extension and Strengthening of Jail Building	2235-02-106-10	20.04	(-)107.09
			4055-800-19	25.00	(+)5.60
		Arrangement of Probation Services/Hostels/Borstal School	4055-800-34	74.91	(-)85.74
			4055-800-36	6.19	(+)7.97
	4055-800-40	10.00	(+)1.49		
	4055-800-41	46.74	(+)450.50		
	4055-800-42	12.41	(+)2.38		
8	23	Development of Sericulture	2851-796-06	1.00	(+)55.55
		Design Development and Training Centre	2851-796-14	1.00	(-)0.18

9	25	Institutional Finance Department	2052-092-19	4.50	(-)5.58
10	35	Evaluation of Plan Work	3454-800-05	3.78	(-)0.37
11	36	Hand Pump, Tanks and Wells, High Pressure Tube wells	2215-01-101-02	30.37	(-)305.44
		Rural Piped Water Supply Scheme	4215-01-796-01	29.86	(-)14.12
12	40	Revenue and Land Reforms Department	2052-090-17	1.50	(-)0.22
13		Expenditure on Work- Charged Establishment	3054-03-337-02	46.92	(-)7.03
	41	Exclusion	3054-80-001-03	12.50	(+)0.46
14	43	Technical Education Directorate Strengthening of Government Polytechnic/Mining Institute(Diploma Course)	2203-001-01	0.12	(-)4.06
		Strengthening of Government Polytechnic/Mining Institute(Diploma Course)	2203-105-02	21.40	(-)221.39
		Strengthening of Government Polytechnic/Mining Institute(Diploma Course)	2203-789-36	6.00	(-)29.77
		Strengthening of Government Polytechnic/Mining Institute(Diploma Course)	2203-796-44	0.60	(-)159.67
15	44	Intermediate Education (+2 including Commercial Education)	2202-03-103-01	76.32	(-)37.52
16	46	Tourism Infrastructure Directorate	3452-01-101-01	12.43	(+)10.88
		Office of the Regional Tourist Asstt. Director	3452-80-001-01	4.49	(+)0.58
			3452-80-001-02	3.72	(-)0.62
17	51	Welfare Department	2251-090-06	23.50	(-)0.29
18	52	Organisation of National Games(2007)	4202-03-796-08	418.86	(-)51.90
Total				1094.44	716.36

Appendix 2.5

Results of review of substantial surrenders made during the year
(Reference: Paragraph : 2.3.8; Page 36)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rs in lakh)	Percentage of Surrender
1	1- Agriculture Department	2401-00-102-07 Establishment of Agriculture Science and Industrial Centre	1500.00	100
2		2401-00-109-12 Scheme of Micro Management	1166.00	93
3		2401-00-109-13 National Horticulture Mission Programme	1003.93	89
4		2401-00-789-10 National Horticulture Mission Programme	1249.54	88
5		2401-00-796-20 Scheme of Micro Management	1396.16	80
6		2401-00-796-28 National Horticulture Mission Programme	3116.67	100
7		2401-00-800-44 National Agriculture Development Scheme	25000.00	100
8	3- Building Construction Department	4059-01-796-33 New Secretariat Building /Residential Building etc. in Ranchi	1955.76	63
9		4216-01-700-05 Other Housing(New Scheme)	2037.31	85
10		4216-01-796-05 Honourable Ministers' Housing	6008.08	94
11	9- Co-operative Department	2425-107-21 Central Financial assistance to Co-operative Society	1200.00	100
12		2425-796-22 Central Financial assistance to Co-operative Society	1200.00	100
13		6425-796-03 Loans to VEGFED for construction of Cold Stores	1170.00	100
14	10- Energy Department	2801-05-796-01 Grants to JSEB for accelerated power Development Programme	1375.00	100
15		2801-05-796-01 Grants to Jharkhand State Electricity Board for accelerated power Development Programme	1375.00	100
16		2801-05-800-07 Advisory and other works Grants for support to successor company JSEB	10500.00	100
17		2801-05-800-09Advisory and other works Grants for load dispatch centre	1987.45	67
18		6801-00-789-03 Loans to JSEB for communication	2793.02	79
19		6801-00-796-04 Loans to JSEB for communication	5555.31	79
20		6801-00-800-04 Loans to JSEB for communication	3577.86	80
21	13- Interest Payment	2049-01-200-08 Interest on Loan taken from Housing and Urban Development	3877.68	53
22		2049-01-200-10 Power Bond-Interest payment	14900.00	100
23	14- Repayment of Loan	6004-01-102-02 Loans received for 1984-85	1449.41	100
24		6004-02-101-01 Block Loan received for 1989-90	13974.52	91
25	15- Pension	2071-01-101-04 Payment of Arrear Pension due to revision	9861.21	52
26	19- Forest and Environmental Department	4406-02-800-01 Grants to Jharkhand State Pollution Control Board	1000.00	100
27	20- Health, Medical Education and Family Welfare Department	2211-00-101-02 Health Sub Centres	8290.74	71
28		4210-02-796-36 Building Sadar Hospital	1240.06	51

29	22- Home department	2055-00-115-02 Modernisation of Police Force and Building Construction	3528.66	64
30		4055-00-800-02 Jail Modernisation	1900.50	100
31	23- Industry Department	2852-80-796-03 Development of Land Acquisition and Acquired Land	1144.41	82
32		2852-80-796-20 Grant-in-Aid to Central Tool Room	900.00	100
33	26- Labour Employment and Training Department	2230-01-103-09 National Health Insurance Scheme	2028.00	100
34		2230-01-796-10 National Health Insurance Scheme	1950.00	100
35	29- Mines and Geology Department	2853-02-796-05 Geological Investigation	2633.03	93
36		4853-02-800-01 Mining Establishment Major Work	995.98	96
37	30- Minority Welfare Department	2225-80-796-03 Multi Sectoral Development	6000.00	100
38	35- Planning and Development Department	2053-00-796-11 Floated amount for District Plan	5000.00	100
39		2053-00-800-06 Floated amount for District Plan	6400.00	100
40	39- Disaster Management Department	2245-02-113-02 Repair/ Restoration of Houses damaged by flood, cyclone etc.	1205.75	80
41		2245-05-101-01 Natural Calamity Relief Fund (State Share)	1719.5	50
42		2245-05-101-02 Natural Calamities Relief Fund (Central Share)	5158.00	50
43		2245—80-800-02 Supply of equipment related to essential investigation, safety and evacuation with communication equipment	1375.00	100
44	41- Road Construction Department	5054-03-101-01 Bridges	1890.14	57
45		5054-03-796-03 Bridges	2347.79	66
46	42- Rural Development Department	2515-00-001-05 Panchayat Election	3000.00	100
47		2515-00-796-15 Construction of Panchayat Building	1497.77	75
48	47- Transport Department	3075-60-101-01 Assistance grants to Railway for construction of various railway projects	8243.45	82
49		3075-60-796-01 Assistance grants to Railway for construction of various railway projects	5100.00	81
50	48- Urban Development and Housing Department	2215-02-103-03 Grants for Sidhu Kanu Housing Scheme	1750.00	100
51		4217-60-190-26 Assistance grants for Centrally Sponsored JNNURM	3907.52	79
52		4217-60-190-28 Assistance grants for Centrally Sponsored BSUP	2223.30	99
53	49- Water Resources Department	4700-80-789-01 Swarnrekha Project	2398.40	80
54		4701-80-796-45 Construction of Kanchi Reservoir Scheme	1400.00	100
55		4711-01-796-01 Flood Protection and Anti Erosion Civil Works	3298.94	90
56	52- Welfare Department	4202-102-01 Construction and Development of Sports Stadium	2045.72	55
			210802.57	

Appendix - 2.6
Surrenders in excess of actual savings (Rs 50 lakh or more)
(Reference: Paragraph: 2.3.9; Page 36)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Charged					
1	28- High Court of Jharkhand	21.67	2.66	2.97	0.31
Revenue – Voted					
2	7- Vigilance	7.21	0.49	0.68	0.19
3	18- Food Supply and Commercial Department	188.15	34.17	34.63	0.46
4	36- Drinking Water and Sanitation Department	149.42	3.90	4.67	0.77
Capital – Voted					
5	10- Energy Department	398.00	68.92	192.26	123.34
6.	41- Road Construction Department	635.07	88.05	95.84	7.79
7	46- Tourism Department	126.50	37.58	39.02	1.44
	Total	1526.02	235.77	370.07	134.30

Appendix - 2.7
Statement of various grants/appropriations in which savings occurred
but no part of which had been surrendered
(Reference Paragraph 2.3.10; Page 36)

(Rupees in crore)

I - Grant				
Sl. No.	Grant No.	Number and Name of grant/appropriation	Provision	Saving
1	2	Animal Husbandry Department	5.20	0.67
2	15	Pension	1125.60	137.19
3	31	Parliamentary Affairs Department	0.17	0.01
4	38	Registration Department	10.85	0.94
II - Appropriation				
1	13	Interest Payment	2136.94	250.07
			3278.76	388.88

APPENDIX 2.8				
Details of saving of Rs 1 crore and above not surrendered (Reference Paragraph 2.3.10; Page 36)				
<i>(Rupees in crore)</i>				
Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue				
1	1- Agriculture Department	499.65	104.54	395.11
2	2- Animal Husbandry Department	58.61	42.63	15.98
3	4- Cabinet Co- ordination Secretariat Department	8.17	6.84	1.33
4	8- Civil Aviation Department	78.09	15.08	63.01
5	9- Co- operative Department	42.59	1.55	41.04
6	10- Energy Department	234.46	209.05	25.41
7	11- Excise and Prohibition Department	1.58	0.19	1.39
8	13- Interest Payment	250.07	0	250.07
9	15- Pension	137.19	0	137.19
10	17- Finance (Commercial Tax)	6.12	1.84	4.28
11	19- Forest and Environment Department	40.34	29.86	10.48
12	20- Health, Medical Education and Family Welfare Department	184.31	129.63	54.68
13	21- Higher Education Department	3.33	0.16	3.17
14	22- Home Department	110.98	92.41	18.57
15	26- Labour Employment and Training Department	187.82	180.07	7.75
16	29- Mines and Geology Department	35.09	5.93	29.16
17	40- Revenue and Land Reform Department	32.12	25.32	6.80
18	41- Road Construction Department	29.26	25.23	4.03
19	42- Rural Development Department	117.96	78.43	39.53
20	43- Science and Technology Department	76.74	28.12	48.62
21	44- Secondary, primary and Mass Education Department	279.28	46.46	232.82
22	46- Tourism Department	18.96	14.36	4.60
23	47- Transport Department	134.96	133.43	1.53
24	48- Urban Development and Housing Department	20.98	8.59	12.39
25	49- Water Resources Department	17.52	13.06	4.46
26	50- Minor Irrigation Department	4.50	3.40	1.10
27	51- Welfare Department	219.46	155.41	64.05
28	52- Art, Culture and Youth Welfare Department	16.49	14.99	1.50
Capital				
1	3- Building Construction Department	145.35	142.05	3.30
2	9- Co- operative Department	27.54	0.24	27.30
3	20- Health, Medical Education and Family Welfare Department	84.97	68.96	16.01

4	29- Mines and Geology Department	11.52	0.82	10.70
5	30- Minority Welfare Department	4.67	3.02	1.65
6	36- Drinking Water and Sanitation Department	89.15	81.43	7.72
7	42- Rural Development Department	11.45	5.19	6.26
8	43- Science and Technology Department	5.93	3.93	2.00
9	44- Secondary, primary and Mass Education Department	14.45	11.25	3.20
10	48- Urban Development and Housing Department	168.73	155.22	13.51
11	49- Water Resources Department	254.29	171.33	82.96
12	50- Minor Irrigation Department	26.69	16.05	10.64
13	51- Welfare Department	24.97	19.85	5.12
14	52- Art, Culture and Youth Welfare Department	51.89	48.18	3.71
	Total	3756.71	2093.28	1663.43

Appendix - 2.9

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009
(Reference: Paragraph 2.3.10; Page 36)

				(Rupees in crore)
Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of total Provision
1	2	3	4	
1	1	2401-102-07	15.00	100
		2401-109-12	11.66	93
		2401-109-13	10.04	89
		2401-789-10	12.50	88
		2401-796-20	13.96	80
		2401-796-28	31.16	100
		2401-796-40	20.00	100
		2401-800-44	250.00	100
2	2	4216-796-05	57.53	89
3	8	3053-102-01	25.00	100
4	9	2425-107-21	12.00	100
		2425-796-22	12.00	100
		6425-796-03	11.70	100
5	10	2801-796-01	13.75	100
		2801-796-01	13.75	100
		2801-800-07	105.00	100
		2801-800-09	19.87	66
		2810-600-01	13.40	95
		2810-796-01	14.36	95
		6801-201-01	11.00	100
		6801-789-03	27.93	79
		6801-796-01	13.75	100
		6801-796-01	13.75	100
		6801-796-04	55.55	79
		6801-796-08	11.70	42
6	26	2235-796-01	21.67	12
		2235-101-01	15.52	12
		2235-796-01	32.61	19
		2235-102-01	30.54	26
	27	2014-105-01	30.66	32
7	29	2853-796-05	26.33	92
8	36	4215-102-05	34.10	45
		4215-102-06	18.72	33
		4215-796-05	11.78	20
9	39	2245-113-02	11.81	78
		2245-101-01	17.19	50
		2245-101-02	51.58	50
		2245-800-02	13.75	100
10	40	2029-104-01	12.46	12
11	41	3054-337-01	12.14	24

		5054-101-01	18.90	57
		5054-337-01	24.28	13
		5054-796-01	20.15	6
		5054-796-03	23.47	66
12	42	2515-102-01	13.93	19
		2515-796-15	14.98	64
13	44	2202-101-10	30.14	4
		2202-789-14	21.34	74
		2202-789-15	23.67	81
		2202-796-03	14.65	21
		2202-800-02	32.27	77
		2202-109-01	39.94	17
14	47	3075-101-01	82.43	82
		3075-796-01	51.00	80
15	48	2215-103-03	17.50	100
		4217-190-28	22.23	99
		4217-796-15	11.00	100
		4217-796-16	22.75	81
16	49	2711-789-01	23.91	79
		2711-796-08	23.71	26
		4711-796-01	32.99	90
17	51	2225-794-01	66.37	43
		2225-796-22	20.00	100
		2235-102-01	29.20	23
		Total	1818.03	

Appendix - 2.10

Rush of Expenditure at the end of the year
(Reference: Paragraph 2.3.11; Page 37)

(Rupees in crore)

Sl. No	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	% of total expenditure incurred during	
						Jan-March 2009	March 2009
1	1- Agriculture Deptt.	2401- Crop Husbandry	130.97	111.86	151.45	86.47	73.85
2	2- Animal Husbandry Deptt.	2404- Dairy Development Department	41.29	35.72	48.52	85.09	73.61
		2405- Fisheries	13.49	11.26	19.71	68.44	57.12
		2415- Agriculture Research Education	29.34	21.89	43.69	67.15	50.10
3	4- Cabinet Secretariat & Co-ordination Deptt.	2205- Art & Culture	3.33	2.47	4.95	67.27	49.89
4	9- Co-operative Deptt.	2425- Co-operation Department	55.05	42.71	68.09	80.84	62.72
5	10- Energy Deptt.	2810- Non Conventional Sources of Energy Department	1.50	1.50	1.50	100.00	100.00
6	18- Food Supply and Commercial Deptt.	3456- Civil Supply	102.52	78.88	152.97	67.01	51.56
7	20- Health, Medical Education and Family Welfare Deptt.	4210- Capital Outlay on Medical and Public Health	206.93	117.14	215.77	95.90	54.28
8	23- Industry Deptt.	2852- Industry	44.82	40.72	48.09	93.20	84.67
		4885- Capital Outlay on Industries & Minerals	1.00	1.00	1.00	100.00	100.00
9	26- Labour Employment and Training Deptt.	2230- Labour and Employment	66.49	59.34	113.84	58.40	52.12
10	39- Disaster Management Deptt.	2245- Social Security & Welfare	74.09	73.96	76.94	96.29	96.12
11	40- Revenue & Land Reform Deptt.	3604- Compensation & Assignment to Local Bodies and Panchayati Raj Institution	35.20	35.20	35.25	99.85	99.85
12	42- Rural Development Deptt.	2501- Special Programme for Rural Development	24.67	21.43	41.68	59.18	51.41
		2505- Rural Employment	161.90	153.05	202.47	79.96	75.59
13	43- Science and Technology Deptt.	2203- Technical Education	49.82	47.16	76.10	65.46	61.97
14	44- Middle Primary and Public Education Deptt.	4202- Capital Outlay on Education, Sports, Arts and Culture	259.74	247.76	360.23	72.10	68.77
15	46- Tourism Deptt.	3452- Tourism	33.48	30.47	33.22	100.78	91.72
		5452- Capital Outlay on Tourism	86.70	75.71	88.92	97.50	85.14
16	48- Urban Development and Housing Deptt.	2217- Urban Development	14.09	13.09	17.00	82.93	77.04

Appendix 3.1

Utilisation certificates outstanding as on 31 March, 2009
(Reference: Paragraph 3.1; Page 43)

(Amount: Rupees in lakh)

(1)	Department (2)	Year of Payment of grant (3)	Total grants paid		Utilization Certificates			
			Number (4)	Amount (5)	Received		Outstanding	
					Number (6)	Amount (7)	Number (8)	Amount (9)
1	Industry	Upto 2007-08	212	101303.33	27	10250.28	185	91053.05
		08-09	172	16151.18	30	530.55	142	15620.63
	Total		384	117454.51	57	10780.83	327	106673.68
2	Animal Husbandry	Upto 2007-08	65	1251.02	9	144.29	56	1106.72
		08-09	5	690.10	-	-	5	690.10
	Total		70	1941.12	9	144.29	61	1796.82
3	Co-operative	Upto 2007-08	49	13799.16	15	1554.74	34	12244.42
		08-09	40	2823.81	7	142.31	33	2681.50
	Total		89	16622.97	22	1697.05	67	14925.92
4	Medical	Upto 2007-08	6	6211.05	6	6211.05	-	-
		08-09	6	6817.00	3	2377.20	3	4439.80
	Total		12	13028.05	9	8588.25	3	4439.80
5	Welfare	Upto 2007-08	123	8035.64	1	200.00	122	7835.64
		08-09	53	6046.95	-	-	53	6046.95
	Total		176	14082.59	1	200.00	175	13882.59
6	Agriculture	Upto 2007-08	7	1010.00	2	250.00	5	760.00
		08-09	4	4550.00	2	4200.00	2	350.00
	Total		11	5560.00	4	4450.00	7	1110.00
7	Land Revenue	Upto 2007-08	2	63.12	-	-	2	63.12
		08-09	1	21.38	-	-	1	21.38
	Total		3	84.50	-	-	3	84.50
8	Education	Upto 2007-08	135	87676.84	15	33050.18	120	54626.66
		08-09	44	49129.60	-	-	44	49129.60
	Total		179	136806.44	15	33050.18	164	103756.26
9	Urban Development	Upto 2007-08	1645	39387.25	127	738.15	1518	38649.11
		08-09	519	33337.24	4	80.00	515	33257.24
	Total		2164	72724.49	131	818.15	2033	71906.35
10	Others	Upto 2007-08	205*	70395.50	24	4909.71	181	65485.79
		08-09	98	48812.58	3	103.22	95	48709.36
	Total		303	119208.08	27	5012.93	276	114195.15
	Grand Total		3391	497512.75	275	64741.68	3116	432771.07

- The correct item in the OB column is 205 under M/H "Others"

Appendix - 4.1

Glossary of terms (and 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 minus 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 Siksha 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.
Gauranttee 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 equal to atleast 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.

Terms	Basis of calculation
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.

Acronyms	Full Form
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