

Appendix 1.1

STATE PROFILE OF JHARKHAND

(Reference: Paragraph 1.1; Page - 1)

STATE PROFILE OF JHARKHAND				
A. General Data				
S.L.NO.	Particulars			Figures
1	Area			79714 Sq km
Population				
2	a.	As per 2001 Census.		2.69 crore
	b.	2009-2010		3.08 crore
3	Density of Population (2001). (All India Density = 325 persons per Sq. Km)			338 Sq. km.
4	Population below poverty line. (All India Average = 27.5 %)			40.3 per cent
5	Literacy (2001). (All India Average = 64.8%)			44 per cent
6	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births)			46
Gini Coefficient ¹				
7	a.	Rural. (All India = 0.30)		0.22
	b.	Urban. (All India = 0.37)		0.35
8	Gross State Domestic Product (GSDP) 2009-2010 at current prices			83078 crore
9	GSDP CAGR ² (2000-01 to 2009-10)			11.15 per cent
10	Per capita GSDP CAGR (2000-01 to 2009-10)			9.48 per cent
11	GSDP CAGR (2000-01 to 2008-2009)		Jharkhand	11.33 per cent
			16 Other General Category States	12.54 per cent
12	Population Growth (2000- 2001 to 2009-2010)		Jharkhand	14.59 per cent
			16 Other General Category States	13.42 per cent
B. Financial Data				
Sl. No.	Particulars		Figures (in Per cent)	
1	CAGR		2001-02 to 2008-09	2001-02 to 2009-10
			*16 other General Category States	Jharkhand
	a.	of Revenue Receipts.	16.01	16.66
	b.	of Own Tax Revenue.	14.79	13.11
	c.	of Non Tax Revenue.	14.70	12.58
	d.	of Total Expenditure.	13.47	15.78
	e.	of Capital Expenditure.	25.56	22.60
	f.	of Revenue Expenditure on Education.	11.17	17.30
	g.	of Revenue Expenditure on Health.	10.44	12.41
	h.	of Salary and Wages	9.37	16.96
	i.	of Pension,	12.34	9.76

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planningcommission.nic.in/data/database/Data0910/tab%202021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10), Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs). Excluding Goa, Delhi and Puduchery.

¹It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

²GSDP= Gross State Domestic Product.

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 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 Public Accounts.
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 2009-10
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 2009-10
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 2010
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

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)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (₹ in crore)	54879	63229(P)	69253(Q)	75711(A)	83078
Growth rate of GSDP	6.9	15.2*	9.5	9.3	9.7

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

*Mainly due to significant rise in manufacturing (27 per cent) and Agriculture & Animal Husbandry (nine per cent) sectors.

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 <u>minus</u> 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

Outcome Indicators of 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>(₹ in crore)</i>				
	Own Tax Revenue	2758.04	3188.50	3473.55	5535.65	6310.64
1.	<i>1a Growth rate</i>	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
	<i>9a Growth rate</i>	7.99	13.71	22.54	74.99	10.00
10.	Non-Plan Expenditure	6352.39	6632.25	7852.09	8367.41	9204.15
	<i>10a Growth rate</i>	27.16	4.41	18.39	6.56	10.00
11.	Salaries Expenditure	2547.37	3075.66	2951.47	4374.76	5526.79
	<i>11a Growth rate</i>	3.35	20.74	-4.04	48.22	26.33
12.	Pension	657.18	678.97	818.32	713.52	824.06
	<i>12a Growth rate</i>	5.98	3.32	20.52	-12.81	15.49
13.	Interest Payments	1419.55	1613.38	1758.03	2136.94	1698.40
	<i>13a Growth rate</i>	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
C. CONSOLIDATED DEBT						
1.	Outstanding debt and liabilities	16354.69	17843.34	19280.51	20823.27	22645.30

Sl. No.	Major Aggregates	2005-06	2006-07	2007-08	2008-09	2009-10
		Actual	Actual	Actual	Budget	
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
	<i>1a Growth rate</i>					
2.	Disbursement of Loans and Advances	3746.84	410.81	597.66	531.09	557.64
	<i>2a Growth rate</i>					
3.	Recovery of Loans and Advances	9.81	15.75	44.22	11.30	12.43
	<i>3a Growth rate</i>					
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 (₹ in crore) at current prices (TFC)	46037.00	51101.00	56722.00	62961.00	69887.00
	% increase					
	GSDP (₹ in crore) at current prices (GOJ)	47117.41	53480.10	60699.91	68894.40	78195.15
	% increase					
	GSDP (₹ 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 & 24)

	(₹ in crore)				
	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	8464(71)	10010(83)	12027(85)	13213(84)	15118(82)
(i) Tax Revenue	2758(32)	3189(32)	3474(29)	3753(28)	4500(30)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	2212(80)	2557(80)	2846(82)	2996(80)	3597(80)
State Excise	162(6)	130(4)	157(5)	205(6)	323(7)
Taxes on Vehicles	138(5)	218(7)	136(4)	202(6)	234(5)
Stamps and Registration fees	92(3)	122(4)	156(4)	192(5)	238(5)
Land Revenue	18(1)	36(1)	26(1)	53(1)	41(1)
Taxes on Goods and Passengers	97(4)	74(2)	71(2)	54(1)	13
Other Taxes	39(1)	52(2)	82(2)	51(1)	54(2)
(ii) Non Tax Revenue	1427(17)	1250(12)	1601(13)	1952(15)	2254(15)
(iii) State's share of Union taxes and duties	3176 (38)	4051(41)	5110(42)	5392(41)	5547(37)
(iv) Grants in aid from Government of India	1103(13)	1520(15)	1842(15)	2116(16)	2817(18)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	10	16	44	19	22
4. Total Revenue and Non debt capital receipts (1+2+3)	8474	10026	12071	13232	15140
5. Public Debt Receipts	3501(29)	1866(16)	2023(14)	2437(16)	3369(18)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3495	1849	2009	2434	3379
Net transactions under Ways and Means Advances and Overdrafts
Loans and Advances from Government of India	6	17	14	3	-10
6. Total Receipts in the Consolidated Fund (4+5)	11975	11892	14094	15669	18509
7. Contingency Fund Receipts	-	-	32	-	-
8. Public Account Receipts	3908	4293	7013	8335	8242
9. Total Receipts of the State (6+7+8)	15883	16185	21139	24004	26751
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	8491(60)	9064(83)	10832(77)	12877(79)	15128(83)
Plan	2139 (25)	2432(27)	2980(28)	3813(30)	3758(25)
Non Plan	6352(75)	6632(73)	7852(72)	9064(70)	11370(75)
General Services (including interest payments)	3578(42)	3810(42)	4607(43)	4924(38)	6605(44)
Social Services	3060(36)	3327(37)	4257(39)	5385(42)	5610(37)
Economic Services	1853(22)	1925(21)	1967(18)	2533(20)	2913(19)
Grants-in-aid and contributions	-	2	-	35	-
11. Capital Expenditure	1839(13)	1461(13)	2584(19)	3051(19)	2703(15)
Plan	1837(100)	1461(100)	2558(99)	3015(99)	2682(99)
Non Plan	2	-	26(1)	36(1)	21(1)
General Services	76(4)	72(5)	108(4)	176(6)	112(4)
Social Services	547(30)	495(34)	832(32)	1355(44)	825(31)
Economic Services	1216(66)	894(61)	1644(64)	1520(50)	1766(65)
12. Disbursement of Loans and Advances	3747(27)	411(4)	598(4)	418(3)	320(2)
13. Total (10+11+12)	14077	10936	14014	16346	18151
14. Repayments of Public Debt	281	606	747	863	1190
Internal Debt (excluding Ways and Means Advances and Overdrafts)	130(46)	444(73)	572(77)	716(83)	1068(90)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	9(1)	-
Loans and Advances from Government of India	151(54)	162(19)	175(23)	138(16)	123(10)

<i>15. Appropriation to Contingency Fund</i>	-	-	-	-	-
<i>16. Total disbursement out of Consolidated Fund (13+14+15)</i>	14358	11542	14761	17209	19341
<i>17. Contingency Fund disbursements</i>	-	32	-	-	-
<i>18. Public Account disbursements</i>	2464	3552	6206	7185	7290
19. Total disbursement by the State (16+17+18)	16822	15126	20967	24394	26631
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-)27	946	1195	336	(-)10
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)5603	(-)910	(-)1943	(-)3114	(-)3011
22. Primary Deficit (21+23)	(-)4183	703	(-)185	(-)1227	(-)704
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1420	1613	1758	1887	2307
24. Financial Assistance to local bodies etc.	1156	1631	1266	2366	2333
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)[@]	54879	63229(P)	69253(Q)	75711(A)	83078
28 Outstanding Fiscal liabilities (year end)	17360	19417	21615	24084	27165
29. Outstanding guarantees (year end) (including interest)	530	530	530	500	500
30. Maximum amount guaranteed (year end)	-	-	-	-	-
31. Number of incomplete projects	11	27	25	247	262
32. Capital blocked in incomplete projects	1310	1489	1616	1797	1466
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	5.0	5.0	5.0	5.0	5.4
Own Non-Tax Revenue/GSDP	2.6	2.0	2.3	2.6	2.7
Central Transfers/GSDP	5.8	6.4	7.4	7.1	6.7
II Expenditure Management					
Total Expenditure/GSDP	25.7	17.3	20.2	21.6	21.8
Total Expenditure/Revenue Receipts	166.3	109.3	116.5	123.7	120.1
Revenue Expenditure/Total Expenditure	60.3	82.9	77.3	78.8	83.3
Expenditure on Social Services (including L&A)/Total Expenditure	26.2	35.5	36.8	41.7	35.8
Expenditure on Economic Services (including L&A)/Total Expenditure	47.8	28.9	29.4	26.9	27.2
Capital Expenditure/Total Expenditure	13.1	13.4	18.4	18.7	14.9
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.5	12.7	17.7	17.6	14.3
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.0	1.5	1.7	0.4	0.0
Fiscal deficit/GSDP	-10.2	-1.4	-2.8	-4.1	-3.6
Primary Deficit (surplus) /GSDP	-7.6	1.1	-0.3	-1.6	-0.8
Revenue Deficit/Fiscal Deficit	0.5	-104.1	-61.5	-10.8	-0.3
Primary Revenue Balance/GSDP	2.6	4.1	4.3	3.0	3.0

IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	31.6	30.7	31.2	31.8	32.7
Fiscal Liabilities/RR	205.1	194.0	179.7	182.3	179.7
Primary deficit vis-à-vis quantum spread	(-)4493.78	1815.04	(-)10.25	(-)1010.85	(-)535.41
Debt Redemption (Principal +Interest)/ Total Debt Receipts	-	-	-	5.4	3.1
V Other Fiscal Health Indicators					
Return on Investment	Nil	Nil	Nil	Nil	Nil
Balance from Current Revenue (₹ in crore)	1120	2117	2890	2625	2077
Financial Assets/Liabilities	64	73	81	84	85

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

Appendix 1.4

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2009-10

(Reference: Paragraph 1.1.1 & 1.7.1 ; Page- 1 & 23)

(₹ in crore)

Part A: Abstract of Receipts and Disbursements for the year 2009 -10									
Receipts				Disbursements					
2008-09			2009-10	2008-09		Non- plan	Plan	Total	2009-10
	Section-A: Revenue								
13212.84	I. Revenue Receipts	15118.47	15118.47	12876.90	I. Revenue Expenditure	11369.76	3758.48	15128.24	15128.24
3753.21	Tax Revenue	4500.12		4923.99	General Services	6465.87	139.49	6605.36	
				5385.18	Social Services	3403.24	2207.06	5610.30	
1951.74	Non-tax Revenue	2254.15		3145.94	Education, Sports, Art and Culture	2378.48	792.45	3170.93	
				567.28	Health and Family Welfare	476.21	123.62	599.83	
5392.11	State's share of Union Taxes	5547.57		297.64	Water supply, Sanitation, Housing and Urban Development	214.46	79.71	294.17	
				34.85	Information and Broadcasting	23.62	10.16	33.78	
591.91	Non-plan Grants	1145.33		350.65	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	87.88	238.76	326.64	
1054.18	Grants for State Plan Schemes	982.97		113.84	Labour and Labour Welfare	38.51	75.03	113.54	
				863.11	Social Welfare and Nutrition	166.98	887.33	1054.31	
469.79	Grants for Central and Centrally Sponsored Plan Schemes	688.33		11.87	Others	17.10	-	17.10	
				2532.48	Economic Services	1500.45	1411.93	2912.38	
				623.46	Agriculture and Allied Activities	299.61	322.68	632.29	
				804.82	Rural Development	186.46	558.44	744.90	
				-	Special Areas Programmes	-	-	-	
				222.96	Irrigation and Flood Control	262.60	-	262.60	
				199.93	Energy	401.35	61.82	463.17	
				128.54	Industry and Minerals	39.51	134.06	173.57	
				333.84	Transport	255.95	79.38	335.33	
				-	Science, Technology and Environment	-	-	-	
				218.93	General Economic Services	54.96	245.56	300.52	
				35.25	Grants-in-aid and Contributions	0.20	-	0.20	
				12876.90	Total				15128.24
	II Revenue Deficit carried over to Section B			335.94	II Revenue Surplus/Deficit carried over to Section B				(-9.77)
13212.84	Total	15118.47		13212.84	Total				15118.47
	Section B								
1174.88	III Opening Cash Balance including		637.52		III Opening Over Draft from Reserve				

	Permanent Advances and Cash Balance Investment				Bank of India				
	IV Miscellaneous Capital Receipts			3051.27	IV Capital Outlay	21.00	2682.04	2703.04	2703.04
				176.07	General Services	21.00	91.61	112.61	
				1355.13	Social Services	-	824.50	824.50	
				360.23	Education, Sports, Art and Culture	-	98.24	98.24	
				215.77	Health and Family Welfare	-	84.87	84.87	
				683.98	Water supply, Sanitation, Housing and Urban Development	-	583.31	583.31	
				-	Information and Broadcasting	-	-	-	
				95.15	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	58.08	58.08	
	Section B Others (concl.)								
				-	Social Welfare and Nutrition	-	-	-	
				-	Others	-	-	-	
				1520.07	Economic Services	-	1765.92	1765.92	
				12.03	Agriculture and Allied Activities	-	6.41	6.41	
				625.07	Rural Development	-	690.81	690.81	
				-	Special Areas Programmes				
				242.69	Irrigation and Flood Control	-	205.23	205.23	
				-	Energy	-	-	-	
				1.48	Industry and Minerals		1.00	1.00	
				549.87	Transport	-	845.27	845.27	
				88.93	General Economic Services	-	17.20	17.20	
				3051.27	Total				2703.04
18.90	V Recoveries of Loans and Advances		21.79	418.19	V Loans and Advances Disbursed	27.93	292.05	319.98	319.98
	From Power Projects	-		329.08	For Power Projects		245.82	245.82	
18.35	From Govt. Servants	21.01		7.26	To Government Servants	12.29	-	12.29	
0.55	From Others	0.78		81.85	To Others	15.64	46.23	61.87	
335.94	VI Revenue Surplus brought down		-	-	VI Revenue Deficit brought down				9.77
2436.56	VII Public Debt Receipts		3369.44	863.40	VII Repayment of Public Debt				1190.21
	External Debt			-	External Debt	-			
2433.98	Internal Debt other than Ways and Means Advances and Over Draft	3379.47		715.83	Internal Debt other than Ways and Means Advances and Over Draft			1067.61	
	Net Transaction	-		8.86	Net transaction			-	

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	under Ways and Means Advances				under Ways and Means Advances				
	Net Transaction under Over Draft	-							
2.58	Loans and Advances from Central Government	(-)10.03		138.71	Repayments of Loans and Advances to Central Government			122.60	
	VIII Appropriation to Contingency Fund	-		-	VIII Appropriation to Contingency Fund			-	
-	IX Amount transferred to Contingency Fund	-		-	IX Expenditure from Contingency Fund			-	
8335.16	X Public Accounts Receipts		8241.68	7185.19	X Public Accounts Disbursements				7290.30
584.45	Small Savings and Provident Funds	686.66		384.83	Small Savings and Provident Funds			414.27	
85.99	Reserve Funds	489.36		133.53	Reserve Funds			175.98	
96.23	Suspense and Miscellaneous	303.82		-113.16	Suspense and Miscellaneous			171.88	
3318.62	Remittances	2612.36		3329.06	Remittances			2651.19	
4249.87	Deposits and Advances	4149.48		3450.93	Deposits and Advances			3876.98	
	XI Closing Over Draft from Reserve Bank of India				Inter-state Settlement			-	
				637.52	XI Cash Balance at the end of the Year				757.13
				-	Cash in Treasuries and Local Remittances		-		
				-482.49	Deposits with Reserve Bank			(-)753.09	
				24.80	Departmental Cash Balance including Permanent Advances			34.61	
				116.22	Investment of Earmarked Fund			116.22	
				978.99	Cash Balance Investment			1359.39	
12301.44	Total		12270.43	12301.44	Total				12270.43

APPENDIX - 1.4 PART- B
Summarised Financial Position of the Government of Jharkhand as on 31 March 2010
(Reference: Paragraph 1.1.1 & 1.7.1; Page 1&23)

(₹ in crore)

As on 31.03.2009	Liabilities	As on 31.03.2010
17568.15	Internal Debt -	19880.00
5971.74	Market Loans bearing interest	7647.11
1.76	Market Loans not bearing interest	0.17
6.30	Loans from Life Insurance Corporation of India	6.30
3158.56	Loans from other Institutions	3126.42
-	Ways and Means Advances	-
8429.79	Special securities issued to NSS Fund of Central Government	9100.00
	Overdrafts from Reserve Bank of India	-
2404.14	Loans and Advances from Central Government-	2271.51
1.32	Pre 1984-85 Loans	1.32
36.01	Non-Plan Loans	15.32
2329.50	Loans for State Plan Schemes	2218.61
1.63	Loans for Central Plan Schemes	1.42
21.14	Loans for Centrally Sponsored Plan Schemes	20.30
14.54	Other ways and means advances	14.54
150.00	Contingency Fund	150
1081.02	Small Savings, Provident Funds, etc.	1353.41
2572.62	Deposits	2888.68
574.25	Reserve Funds	887.63
-	Remittance Balances	
	Suspense and Miscellaneous Balances	34.58
24350.17		27465.81
	Assets	
13004.21	Gross Capital Outlay on Fixed Assets -	15707.25
29.02#	Investments in shares of Companies, Corporations, etc.	47.62
12975.19	Other Capital Outlay	15659.63
6414.83	Loans and Advances -	6713.02
5897.30	Loans for Power Projects	6143.13
501.45	Other Development Loans	562.53
16.08	Loans to Government servants and Miscellaneous loans	7.36
(-31.82)	Advances	11.74
97.36	Suspense and Miscellaneous Balances	-
637.52	Cash -	757.13
-	Cash in Treasuries and Local Remittances	-
-482.49	Deposits with Reserve Bank	(-)753.09
116.22	Reserve Fund Investments	116.22
24.80	Departmental Cash Balance including Permanent Advances	34.61

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987.99	Cash Balance Investments	1359.39	
254.98	Remittance Balances		293.81
3973.09	Deficit on Government Account -		3982.86
(+)335.94	(i) Revenue Deficit/surplus of the current year	(-)9.77	
-	(ii) Miscellaneous Deficit		
4309.03*	Accumulated deficit/surplus at the beginning of the year	3973.09	
24350.17			27465.81

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 ₹ 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 ₹10 CRORE EACH AND ALSO BY 20 PER CENT OR MORE OF THE TOTAL PROVISION (Reference: Paragraph 2.3.2; Page 32)

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue			
1	1	Agriculture Department	405.40	178.10	44
2	2	Animal Husbandry and Fisheries Department	204.50	54.21	27
3	4	Cabinet Secretariat and Co-ordination Department	36.59	24.65	67
4	8	Civil Aviation Department	25.30	25.06	99
5	9	Co-operative Department	98.45	40.21	41
6	10	Energy Department	875.58	397.74	45
7	18	Food Supply and Consumer Forum Department	358.31	98.69	28
8	19	Forest and Environment Department	267.32	61.61	23
9	20	Health, Medical Education and Family Welfare Department	1071.04	480.56	45
10	21	Higher Education Department	501.67	159.71	32
11	23	Industries Department	232.09	73.27	32
12	24	Information and Public Relation Departments	3.74	12.07	28
13	26	Labour Employment and Training Department	712.61	162.39	23
14	32	Legislature	40.86	14.83	36
15	35	Planning and Development Department	88.11	72.02	82
16	39	Disaster Management Department	603.05	276.95	46
17	41	Road Construction Department	200.55	82.17	41
18	42	Rural Development Department	1104.71	264.69	24
19	43	Science and Technology Department	111.17	66.06	59
20	48	Urban Development and Housing Department	207.33	90.51	44
21	49	Water Resources Department	266.99	57.85	22
22	51	Welfare Department	1108.08	304.76	28
23	52	Sports, Art ,Culture & Youth Affairs Department	51.88	28.67	55
		Capital			
24	3	Building Construction Department	83.39	33.48	40
25	10	Energy Department	629.50	383.67	61
26	20	Health, Medical Education and Family Welfare Department	162.31	77.44	48
27	22	Home Department	140.41	60.84	43
28	36	Drinking Water and Sanitation Department	457.09	182.13	40
29	41	Road Construction Department	737.29	230.19	31
30	46	Tourism Department	25.15	20.01	80
31	48	Urban Development and Housing Department	624.66	278.18	45
32	49	Water Resources Department	498.20	277.49	56
33	50	Minor Irrigation Department	84.20	37.84	45
34	51	Welfare Department	134.93	89.14	66

Appendix 2.2

EXCESS OVER PROVISIONS OF PREVIOUS YEARS REQUIRING REGULARISATION

(Reference: Paragraph 2.3.5; Page - 35)

(₹ 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	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	*
2008-09	14	Repayment of Loans	91.76	*
Total			7685.52	

*Information not available.

Appendix 2.3

CASES WHERE SUPPLEMENTARY PROVISION (₹10 LAKH OR MORE IN EACH CASE) PROVED UNNECESSARY (Reference: Paragraph 2.3.7; Page 35)

(₹ in thousands)

	Number and name of the grant	Original Provision	Actual Expenditure	Savings out of original provision	Supplementary provision
A - Revenue (Charged)					
1	28-High Court of Jharkhand	282536	249805	32731	6100
Total for Charged		282536	249805	32731	6100
A- Revenue (Voted)					
2	1-Agriculture Department	3863152	2273003	1590149	190897
3	2-Animal Husbandry and Fisheries Department	2029510	1502868	526642	15477
4	3-Building Construction Department	903422	821118	82304	3744
5	6- Election	1148283	1086088	62195	123868
6	7- Vigilance	94294	89283	5011	4552
7	9- Co-operative Department	924874	582394	342480	59600
8	10- Energy Department	7755777	4778425	2977352	1000000
9	12- Finance Department	618440	509476	108964	4249
10	17- Finance (Commercial Tax) Department	350944	314181	36763	1147
11	18- Food Supply and Consumer Forum Department	3275854	2596256	679598	307289
12	20- Health, Medical Education and Family Welfare Department	10466723	5904872	4561851	243722
13	21- Higher Education Department	4610591	3419543	1191048	406100
14	22- Home Department	20316602	17745414	2571188	555952
15	24- Information and Public Relation Department	417067	316369	100698	20000
16	26- Labour Employment and Training Department	6877356	5502180	1375176	248736
17	27- Law Department	1496531	1270654	225877	2800
18	33- Personal and Administrative Reforms Department	155444	107417	48027	5000
19	40- Revenue and Land Reform Department	2610161	2227818	382343	87700
20	41- Road Construction Department	1791907	1183809	608098	213600
21	42- Rural Development Department	10487245	8400274	2086971	559885
22	43- Science and Technology Department	1069151	451047	618104	42500
23	44- Secondary, Primary and Public Education Department	32270938	28456000	3814938	1335339
24	48- Urban Development and Housing Department	2050001	1168126	881875	23255
25	50- Minor Irrigation Department	627072	585938	41134	18000
26	51- Welfare Department	10410380	8033206	2377174	670377
Total Voted		126621719	99325759	27295960	6143789
Total Revenue		126904255	99575564	27328691	6149889
B Capital					
27	3- Building Construction Department	757000	499087	257913	76900
28	10- Energy Department	3610000	2458258	1151742	2685000
29	22- Home Department	1402408	795619	606789	1650
30	41- Road Construction Department	6344500	5071008	1273492	1028400
31	48- Urban Development and Housing Department	6212067	3464814	2747253	34537
32	51- Welfare Department	1153800	457928	695872	195493
Total Capital		19479775	12746714	6733061	4021980
Grant Total		146384030	112322278	34061752	10171869

Appendix 2.4

EXCESSIVE /UNNECESSARY/INSUFFICIENT RE-APPROPRIATION OF FUNDS

(Reference: Paragraph 2.3.8; Page- 36)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Plus re-appropriation	Minus Re-appropriation	Saving (-)/ Excess (+)
1	1	Scheme for training Inspection and publicity	2401-796-25	6.50	-	(-)87.71
2	3	Direction expenditure on secretariat building and other buildings taken from HEC	2059-80-001-06	11.22	-	(-)21.37
3	10	Directorate of Electricity, Land Acquisition and Rehabilitation, Koyalkaro Hydro Electricity Project	2059-80-001-07	27.82	-	(-)3.46
4	12	Finance Department House building advance to Government servants	2052-00-090-08 7610-00-201-01	7.75 137.50	-	(-)113.59 (-)37.50
5	13	Interest on loans taken from Rural Electrification Corporation Ltd. (REC)	2049-01-200-11	2300.00	-	(-)538.16
6	17	Superintendence District charges	2040-00-001-04 2040-00-101-02	9.20 -	- 9.20	(-)22.25 (+)4.38
7	19	Soil conservation and afforestation scheme	2406-01-101-06	1.48	-	(-)225.25
8	20	MGM Medical College Hospital, Jamshedpur. Patliputra Medical College Hospital, Dhandad. Plan for administration (Leprosy) MGM Medical College Hospital, Jamshedpur. Blindness Control Programme	2210-01-110-12 2210-01-110-05 2210-01-796-01 2210-01-796-12 2210-06-101-06	75.00 51.00 25.00 131.98 40.00	- - - - -	(-)153.98 (-)60.25 (-)8.29 (-)108.54 (-)34.20
9	22	Superintendence Jungle Warfare School, Netarhat. Criminal Investigation Department. Special branch.	2055-001-04 2055-003-02 2055-101-01 2055-101-06	89.09 5.50 33.00 70.00	- - - -	(-)296.18 (-)1.76 (-)288.54 (-)69.89
10	36	Swarnrekha Water Supply Scheme Rural Piped Water Supply Scheme Hand pump, Tanks and Wells -Hi pressure tube well.	2215-01-101-09 2215-01-102-02 2215-01-102-03	71.11 4.99 0.40	0.40 10.00 0.34	(-)187.98 (-)568.22 (+)75.29
11	40	General department	2052-099-01	0.85	-	(-)25.51
12	41	National Highway Project Wing Direction Bridges	3054-80-001-06 5054-03-796-03	2.00 400.00	- -	(-)37.30 (-)403.14
13	43	Diploma course including Sandwich course Department of Science and Technology	2203-105-01 3451-090-03	- 2.99	2.99 -	(+)50.19 (-)2.85

14	44	Merit Scholarships and Stipends for Government Primary and Middle Schools	2202-01-796-14	7.62	-	(-)5.30
		District Education officers and Sub Divisional Education Officers.	2202-02-101-02	57.00	-	(-)111.71
		Research and Poor-cum-Merit Scholarship under special integrated scheme for Jharkhand area.	2202-02-796-14	7.82	-	(-)5.37
		Intermediate Education (+2 including commercial education)	2202-03-103-01	240.00	-	(-)52.90
15	49	Headquarters Secretariat Establishment.	2701-80-001-01	86.55	-	(-)23.45
16	52	National Cadet Corps-Administration	2204-102-01	5.00	-	(-)2.46
		National Cadet Corps-Camp expenditure	2204-102-05	2.00	-	(-)2.57
		Power flying and Gliding and aero modeling	2204-102-06	2.00	-	(-)1.15
				3912.37	22.93	(-)3370.97

Appendix 2.5

RESULTS OF REVIEW OF SUBSTANTIAL SURRENDERS MADE DURING THE YEAR

(Reference: Paragraph 2.3.9; Page- 36)

Sl. No.	Number and title of grant	Name of the scheme (Head of Account)	Provision	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1	3-Building Construction Department	4059-796-03- DC/DIG/Sub Division/ Newly Created Block- Executive Engineer, Building Division Collectorate etc. (P)	900.00	812.70	90
2	4-Cabinet Secretariat and Co-ordination Department	2070-115-01- State Guest House (N-P)	1130.06	1013.65	90
3	8-Civil Aviation Department	3053-80-003-02- grants-in-aid to Civil Aviation Authority (N-P)	1498.00	1498.00	100
4		3053-80-003-02-grants-in-aid to Civil Aviation Authority (P)	1000.00	1000.00	100
5	10-Energy Department	2801-01-789-02- Rural Electrification grants for RGRES (P)	1056.00	727.56	69
6		2801-01-796-02- Rural Electrification grants for RGRES (P)	6250.00	4306.56	69
7		2801-01-800-02- Rural Electrification grants for RGRES (P)	5194.00	3579.00	69
8		2801-02-800-01- Equity(grants) to Tenughat Electric Corporation Ltd. (P)	500.00	500.00	100
9		2801-80-800-07- Advisory and other works (including new technique) Grants for support to successor company of JSEB (P)	20700.00	20700.00	100
10		2810-01-101-02- Grants-in-aid to JREDA for non-conventional sources of energy (P)	1397.00	998.04	71
11		2810-01-796-02- Grants-in-aid to JREDA for Non Conventional Sources of Energy (P)	1750.00	1249.85	71
12		6801-201-11-Loans to JSEB for Birsa Agriculture Pump Urjanayan Programme (P)	1625.00	1625.00	100
13		6801-796-01- Credit to JSEB under Accelerated Power Development Programme (P)	600.00	600.00	100
14		6801-796-06- Loans to Jharkhand State Hydro Electricity (P)	962.00	962.00	100
15		6801-796-11- Loans to JSEB for Birsa Agriculture Pump Urjanayan Programme (P)	2000.00	2000.00	100
16		6801-800-01- Credit to JSEB under Accelerated Power Development Programme (P)	1700.00	1700.00	100
17	18-Food Supply and Consumer Forum Department	3456-796-07- Distribution of iodised salt on fair rate among BPL families (P)	2077.00	2077.00	100
18		3456-800-07- Distribution of Iodised Salt on fair rate among BPL families (P)	1163.00	1163.00	100
19		3456-800-14- Establishment of JSFC Limited (P)	1500.00	1496.43	100
20	19-Forest and Environmental Department	2406-01-796-13- Road Side Farms- cum- Urban Forestry (P)	1755.53	1040.46	59
21		2406-800-13-Road Side Farms -cum -Urban Development (P)	787.65	567.27	72
22	20-Health, Medical Education and Family Welfare Department	2210-01-001-07- Purchase of machinery equipment and tools for various hospitals of State (P)	3237.00	3237.00	100

23		2210-01-001-09- Health Contingent Management Fund-Mobile Health Clinic/Trauma Centre (P)	800.00	770.89	96
24		2210-01-001-13- Tobacco Control (P)	1000.00	1000.00	100
25		2210-01-110-19- Strengthening of medical structure in urban areas in the light of the recommendation of 12 th Finance Commission (N-P)	2223.00	2223.00	100
26		2210-01-200-01- Other dispensaries (T.B. Prevention Programme) (N-P)	680.84	680.84	100
27		2210-01-200-02- Other dispensaries (Leprosy Prevention Programme) (N- P)	1556.15	1556.15	100
28		2210-01-789-19- Purchase of machinery and equipment for various hospitals in the State and grants to Mass Health Mission Trust (P)	1000.00	1000.00	100
29		2210-01-796-19- Purchase of machine equipments and tool for various hospitals of State (P)	3000.00	3000.00	100
30		2210-103-06- Strengthening of primary health structure in the light of the recommendation of 12 th Finance Commission (N-P)	6647.00	4387.91	66
31		2210-800-01- State share to National Rural Health Mission (NRHM) (P)	10000.00	7000.00	70
32		2211-101-01- Health Sub- Centre Plan (CPS)	12721.24	8185.49	64
33		2211-105-01- Compensation for District Level Medical College Post Delivery Programme (CPS)	1318.20	1318.20	100
34		4210-02-110-24-Buildings Up- gradation of Sadar and Sub- Divisional Hospital (Including machine, equipments and tools) (P)	700.00	680.11	97
35		4210-02-796-36- Buildings Sadar Hospital (including machine and equipment) up-gradation of Sadar Hospital (P)	1000.00	987.48	99
36		4210-02-796-40- Buildings, Establishment of health sub- centres building, Establishment of health sub- centres (including machinery) (P)	700.00	539.02	77
37	21-Higher Education Department	2202-03-796-29- Grants-in-aid to Universities for special course/educational research work development & establishment in higher education. (P)	10000.00	10000.00	100
38	22-Home department	2055-110-02-Honour for Manki Munda Dakua (N-P)	1825.72	1272.87	70
39		2055-115-67-Modernisation of Police and Building Construction plan (CSS)	5000.00	3770.00	75
40		4055-800-45- Purchase of different equipments for Police Modernisation (P)	1760.00	1129.28	64
41	23-Industry Department	2851-102-01- Cluster Development Programme for Small Scale Industries (P)	650.00	650.00	100
42		2852-80-796-01- Grants-in-aid for central tools room facility (CSS)	900.00	900.00	100
43		2852-80-796-20- Grants-in-aid to central tools room facility (P)	800.00	800.00	100
44		2852-80-796-52- Capital investment incentive grants-in-aid to industrial units (P)	500.00	500.00	100
45		2852-80-102-52- Capital investment incentive grants-in-aid to industrial units (P)	500.00	500.00	100
46	26-Labour Employment and Training Department	2230-01-103-10- National Health Insurance Scheme (P)	1530.00	1386.37	91

47		2230-01-111-01-Jharkhand Bhawan and other construction work activity and administration of welfare board under labour employment and service regulation rules 2006 (N-P)	2000.00	2000.00	100
48		2230-01-789-10- National Health Insurance Scheme (P)	651.00	651.00	100
49		2230-01-796-10- National Health Insurance Scheme (P)	1530.00	1350.43	88
50		2230-03-003-31- Establishment of new industrial training institute in uncovered districts (P)	949.39	683.88	72
51		2235-03-789-05- Indira Gandhi national Widow Pension Scheme (P)	778.40	559.84	72
52	32- Legislature	2011-02-101-05- Members (N-P)	762.60	558.30	73
53	35- Planning & Development Department	2053-789-11- Uninterrupted Fund For District Plan (P)	621.00	621.00	100
54		2053-796-07- Greater Ranchi Development Agency Limited (P)	900.00	800.00	89
55		2053-796-11- Uninterrupted fund or district plan (P)	3500.00	3500.00	100
56		2053-800-11- Uninterrupted fund for district plan (P)	1800.00	1800.00	100
57	36- Drinking Water and sanitation Department	4215-01-102-05- Accelerated Rural Water Supply Scheme (CSS)	8259.50	6968.42	84
58		4215-01-102-05- Accelerated Rural Water Supply Scheme (P)	4873.50	2584.91	53
59		4215-01-789-01- Accelerated Rural Water Supply Scheme (CSS)	774.17	774.17	100
60		4215-01-796-05- Accelerated Rural Water Supply Scheme (CSS)	6452.33	5841.08	91
61	39- Disaster Management Department	2245-01-800-03- Agricultural input grant for damaged crops (More than 50 <i>per cent</i>)(N-P)	1500.00	1500.00	100
62		2245-02-113-02- Repair/ restoration of houses damaged by flood, cyclones, thunder storm and other natural calamities (N-P)	2000.00	1909.04	95
63		2245-02-114-01-Agricultural input grant for damaged groups (N-P)	1000.00	996.93	100
64		2245-80-800-02- Supply of equipments related to essential investigation, safety and evacuation with communication equipments (N-P)	1300.00	1300.00	100
65	41- Road Construction Department	3054-03-337-21- Repairs and maintenance of roads and bridges under the recommendation of 12 th Finance Commission (N-P)	5407.34	4219.70	78
66		5054-03-337-08- Major roads- loans from the Asian Development Bank for widening and strengthening up to 2-4 lane of State Highways (P)	5000.00	4624.44	92
67	42- Rural Development Department	2505-02-796-04- Overall Rural Employment Scheme- National Rural Employment Guarantee Act (P)	7128.00	4130.15	58
68		2501-06-800-05- Swarnajayanti Gram Swarojgar Yojna Scheme for General (P)	3413.00	1750.60	51
69		2505-02-101-04- Overall Rural Employment Scheme- National Rural Employment Guarantee Act (P)	6072.00	3139.26	52

70		2505-02-789-04 Overall Rural Employment Scheme- National Rural Employment Guarantee Act (P)	1800.00	991.28	55
71		3054-80-800-11- Maintenance and repair of rural roads and bridges in the light of the recommendation of 12 th Finance Commission (N-P)	4818.66	4385.35	91
72	43-Science and Technology Department	2203-796-23- Computerisation of land records (E-Khatiyani) (P)	700.00	700.00	100
73		2203-800-08- Common service centre (additional central assistance) (P)	600.00	600.00	100
74		2203-800-35- IT/ Computer Networking, JHARNET (additional central assistance) (P)	520.00	520.00	100
75	44-Secondary, Primary and Public Education Department	2202-01-101-20- Strengthening of primary education infrastructure in the light of the recommendation of the 12 th Finance Commission (N-P)	16576.00	16576.00	100
76		2202-01-112-01- Government Primary and Middle School for Jharkhand State- Saraswati Wahini (Mid Day Meal Programme) (P)	7280.00	5175.00	71
77		2202-02-109-10- Strengthening of Government Secondary School infrastructure in the light of the recommendation of the 12 th Finance Commission (N-P)	2809.00	2613.55	93
78	47-Transport Department	5055-190-03- Strengthening of transport Directorate- construction of check post (P)	1130.73	1082.49	96
79		5055-796-03- Strengthening of Transport Directorate- construction of check post (P)	1700.00	1700.00	100
80	48-Urban Development and Housing Department	2217-80-800-04- Grants-in-aid to urban local bodies under local bodies grants on the recommendation of the 12 th Finance Commission (N-P)	7800.00	7800.00	100
81		4217-60-789-25- Central grant to JNNURM/UIDSSMT/IHDP/BSUP/ Scheme (CSS)	4000.00	4000.00	100
82		4217-60-796-25- Central Grant to JNNURM/UIDSSMT/IHDP/BSUP/ Scheme (CSS)	13000.00	11792.83	91
83		4217-60-796-29- Construction of Assembly (P)	5000.00	5000.00	100
84	49-Water Resources Department	2711-01-001-01- Flood protection work on the right embankment of the river Ganga (N-P)	500.00	500.00	100
85		4701-80-789-46- Re-Establishment of Irrigation Scheme (P)	1000.00	806.11	81
86		4701-80-789-62- Construction of current scheme under medium irrigation project (P)	3290.00	2711.58	82
87		4701-80-789-63- Construction of new scheme under medium irrigation project (P)	1020.00	822.00	81
88		4701-80-789-64- Construction of current scheme under Chhotanagpur and Santhal Pargama Irrigation Project (P)	8000.00	7608.00	95
89		4701-80-796-54- ERM of Complete Irrigation Scheme (P)	800.00	800.00	100
90		4701-80-796-62- Construction of current schemes under medium irrigation project (P)	6720.00	4145.72	62
91		4701-80-800-46-Re-Establishment of Irrigation Schemes (P)	1000.00	741.48	74
92		4701-80-800-54- ERM of Complete Irrigation Scheme (P)	1200.00	650.40	54
93		4711-01-796-01- Flood protection anti erosion civil works (CSS)	3000.00	2700.00	90

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94		4711-01-796-57- Implementation of flood control/ anti erosion works (P)	1000.00	600.00	60
95	50-Minor Irrigation Department	4702-101-18- Construction of Minor Irrigation Scheme (P)	2203.00	1131.69	51
96	51-Welfare Department	2225-02-796-01- Education grants for special central assistance under tribal area sub-plan (P)	8793.00	8615.53	98
97		2225-02-796-04- Development programme of tribes (CPS)	1068.00	1068.00	100
98		4225-02-796-06- Construction of house for schedule tribes (P)	1400.00	1400.00	100
99		4225-80-800-10- Post entrance scholarship for minority classes (CPS)	1474.00	1097.01	74
100	52-Sports, Art, Culture and Youth Affairs Department	2204-796-08- Government Sports Institute and Organisation (New Scheme) (P)	500.00	500.00	100
Total			302969.01	258188.30	

Appendix 2.6

SURRENDERS IN EXCESS OF ACTUAL SAVINGS (₹ 50 LAKH OR MORE IN EACH CASE)

(Reference: Paragraph 2.3.10; Page - 36)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	<i>Revenue – voted</i>				
1	4-Cabinet Secretariat and Co-ordination Department	36.59	24.65	25.26	0.61
2	11-Excise and Prohibition Department	17.13	3.09	3.90	0.81
3	12-Finance Department	62.27	11.32	13.52	2.20
4	18-Food Supply and Consumer Forum Department	358.31	98.69	128.68	29.99
5	27-Law Department	149.93	22.87	24.12	1.25
6	39-Disaster Management Department	603.05	276.95	278.13	1.18
	Total	1227.28	437.57	473.61	36.04

Appendix 2.7

DETAILS OF SAVING OF ₹ 1 CRORE AND ABOVE NOT SURRENDERED

(Reference: Paragraph 2.3.11; Page- 36)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Savings not surrendered
1	2	3	4	5
	Revenue			
1	1- Agriculture Department	178.10	82.63	95.47
2	2- Animal Husbandry and Fisheries Department	54.21	49.63	4.58
3	9- Co- operative Department	40.21	19.34	20.87
4	10- Energy Department	397.74	342.58	55.16
5	13- Interest Payment	121.06	33.19	87.87
6	15- Pension	504.57	16.71	487.86
7	19- Forest and Environment Department	61.61	51.82	9.79
8	20- Health, Medical Education and Family Welfare Department	480.56	422.30	58.26
9	22- Home Department	312.71	288.78	23.93
10	23- Industries Department	73.27	67.82	5.45
11	26- Labour Employment and Training Department	162.39	151.98	10.41
12	40- Revenue and Land Reforms Department	47.00	45.52	1.48
13	41- Road Construction Department	82.17	76.17	6.00
14	42- Rural Development Department	264.69	236.44	28.25
15	43- Science and Technology Department	66.06	62.03	4.03
16	44- Secondary, primary and Public Education Department	515.03	304.49	210.54
17	48- Urban Development and Housing Department	90.51	81.26	9.25
18	49- Water Resources Department	57.85	52.36	5.49
19	50- Minor Irrigation Department	5.91	4.86	1.05
20	51- Welfare Department	304.76	142.60	162.16
21	52- Sports, Art, Culture and Youth Affairs Department	28.67	27.28	1.39
	Capital			
1	3- Building Construction Department	33.48	31.63	1.85
2	10- Energy Department	383.67	165.17	218.50
3	20- Health, Medical Education and Family Welfare Department	77.44	69.50	7.94
4	22- Home Department	60.84	45.84	15.00
5	30- Minorities Welfare Department	1.79	0.03	1.76
6	41- Road Construction Department	230.19	48.21	181.98
7	42- Rural Development Department	3.67	2.10	1.57
8	44- Secondary, primary and Public Education Department	3.70	1.63	2.07
9	46- Tourism Department	20.00	18.75	1.25
10	47- Transport Department	37.30	36.20	1.10
11	48- Urban Development and Housing Department	278.18	276.63	1.55
12	49- Water Resources Department	277.49	244.58	32.91
13	50- Minor Irrigation Department	37.84	33.68	4.16
14	51- Welfare Department	89.14	49.78	39.36
	Total	5383.81	3583.52	1800.29

Appendix 2.8

CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ 10 CRORE ON 30 AND 31 MARCH 2010

(Reference: Paragraph 2.3.11; Page - 36)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of total Provision
1	2	3	4	
1	6	2015-106-01	11.61	17.86
2	10	2801-01-796-02	43.07	68.91
3		2801-01-800-02	35.79	68.91
4		2801-80-800-07	13.50	6.52
5		6801-796-03	64.53	23.13
6		6801-800-01	17.00	100.00
7		6801-800-03	22.05	22.76
8	13	2049-01-200-08	22.33	21.46
9	14	6003-109-01	42.45	10.77
10	18	3456-796-13	26.11	23.37
11		3456-800-13	16.66	25.41
12		3456-800-14	14.96	99.73
13	20	2210-01-001-07	32.37	100.00
14		2210-01-110-19	22.23	100.00
15		2210-01-789-19	10.00	100.00
16		2210-01-796-19	30.00	100.00
17		2210-03-103-06	43.88	66.01
18		2211-101-01	81.85	64.34
19		2211-105-01	13.18	100.00
20	21	2202-03-102-02	22.50	45.00
21	22	2055-001-12	56.65	43.64
22		2055-104-02	25.57	6.31
23		2055-109-01	60.07	6.70
24		2055-110-01	21.87	15.97
25		2055-110-02	12.73	69.72
26		2055-115-01	22.35	29.80
27		2055-115-67	37.70	75.40
28		4055-800-45	11.29	64.15
29		4055-800-67	15.00	41.67
30	26	2230-01-111-01	20.00	100.00
31	27	2014-105-01	14.90	11.63
32	36	4215-01-102-05	69.68	84.36
33		4215-01-102-05	20.85	42.78
34	39	2245-01-800-03	15.00	100.00
35		2245-02-113-02	19.09	95.45
36		2245-05-101-01	70.87	33.66
37		2245-80-102-01	135.95	44.28
38		2245-80-800-02	13.00	100.00
39	40	2029-102-15	10.62	30.30
40		2029-104-01	20.22	16.12
41	41	3054-03-337-01	20.58	41.16
42		3054-03-337-21	42.20	78.05
43	42	2501-06-796-05	14.44	35.57

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44		2501-06-800-05	17.51	51.30
45		2505-02-101-04	31.39	51.70
46		2505-02-796-04	41.30	57.94
47		2515-796-15	18.52	15.08
48		2515-800-15	10.61	22.88
49		3054-80-800-11	43.85	90.99
50	44	2202-01-101-20	165.76	100.00
51		2202-02-109-01	11.05	3.91
52		2202-02-109-10	26.14	93.06
53	47	5055-190-03	10.82	95.67
54		5055-796-03	17.00	100.00
55	48	2217-80-800-04	78.00	100.00
56		4217-60-190-14	19.45	24.31
57		4217-60-789-25	40.00	100.00
58		4217-60-796-03	14.00	20.00
59		4217-60-796-25	117.93	90.72
60		4217-60-796-29	50.00	100.00
61	49	2701-03-001-06	18.07	30.60
62		2701-03-001-07	10.88	13.18
63		4701-80-796-62	16.47	24.51
64		4711-01-796-01	27.00	90.00
65	50	4702-101-18	11.32	51.38
66	51	2225-02-796-01	86.16	97.99
67		2225-02-796-04	10.68	100.00
68		4225-02-796-06	14.00	100.00
		Total	2244.61	

Appendix 2.9

RUSH OF EXPENDITURE AT THE END OF THE FINANCIAL YEAR

(Reference: Paragraph 2.3.12; Page - 37)

(₹ in crore)

Sl. No	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	% of total expenditure incurred during Jan-March 2010	March 2010
1	1- Agriculture Deptt.	2401- Crop Husbandry	122.57	106.48	152.76	80.24	69.70
2	2- Animal Husbandry and fisheries Deptt.	2404- Dairy Development	44.07	41.32	52.51	83.93	78.69
3	9- Co-operative Deptt.	2425- Co-operation	40.18	36.31	57.09	70.38	63.60
4	10- Energy Deptt.	2801- Power	354.55	266.33	483.17	73.38	55.12
		2810- Non Conventional Source of Energy	10.00	10.00	10.00	100.00	100.00
5	23- Industries Deptt.	2852- Industries	91.10	89.64	95.04	95.85	94.32
6	26- Labour, Employment and Training Deptt.	2230- Labour and Employment	75.00	61.56	113.54	66.05	54.22
7	42- Rural Development Deptt.	2505- Rural Employment	193.23	143.51	225.95	85.52	63.51
		2515- Other Rural Development Programme	293.56	259.32	433.07	67.79	59.88
8	47- Transport Department	3055- Road Transport	84.83	83.10	140.07	60.56	59.33
		3075- Other Transport Services	68.70	68.70	73.70	93.22	93.22
		5075- Capital Outlay on Other Transport Services	320.67	320.67	320.67	100.00	100.00
9	48- Urban Development and Housing Deptt.	2217- Urban Development	23.20	19.28	24.69	93.97	78.09
		4217- Capital Outlay on Urban Development	235.53	222.92	291.45	80.81	76.49

Appendix 3.1

UTILISATION CERTIFICATES OUTSTANDING AS ON 31 MARCH, 2010

(Reference: Paragraph 3.1; Page- 43)

(₹ in crore)

Department	Up to 2008-09 (GIA sanctioned up to 2007-08)		During the 2009-10 (GIA sanctioned up to 2008-09)		Total No. of UCs awaited	
	Items	Amount	Items	Amount	Items	Amount
Industry	162	829.36	41	55.29	203	884.65
Animal Husbandry	56	10.39	04	6.50	60	16.89
Co-operative	37	123.11	12	7.71	49	130.82
Medical	06	17.63	03	3.34	09	20.97
Welfare	69	79.50	54	6.52	123	86.02
Agriculture	07	10.10	01	3.00	08	13.10
Land Revenue	02	0.63	-	-	02	0.63
Education	135	873.72	33	422.87	168	1296.59
Urban Development	1356	358.14	532	178.44	1888	536.58
Others	177	440.17	115	494.07	292	934.24
Total	2007	2742.75	795	1177.74	2802	3920.49

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 stabilisation	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 Ahiyan 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.

Terms	Basis of calculation
Gaurantee 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.
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
DC 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