The performance of the State in implementing Scheduled Caste Sub Plan is not assessed regularly during the course of a Five Year Plan.

The performance of the State in implementing Tribal Sub Plan is not assessed regularly during the course of a Five Year Plan.

(viii) Practices relating to Fiscal Decentralisation is the eighth parameter of transparency in the State Budget, which examines whether the State Government follows relevant budgetary practices relating to devolution of funds to Panchayat Raj institutions and urban local bodies. It emphasises the need for providing disaggregated information on devolution of funds from the State Budget to the rural and urban local bodies at different levels. It also examines whether the budget documents provide information on the district-wise breakup of allocations and expenditures from the State Budget.

Good Practices
- The budget documents, which are produced, are easily available to the legislators and the media.
- Many of the budget documents are available on the State Government's websites.
- Some of the budget documents facilitate a reasonably good understanding of the budget proposals.
- The budget documents present extensive information on the transfer of resources between public sector undertakings and the State Government.
- The State Finance Commission holds wide-ranging consultations with relevant stakeholders such as representatives of urban local bodies (ULBs), legislators, civil society groups and academicians in the process of formulation of their recommendations.
- The budget documents provide some information on devolution of funds from the State Budget to the urban local bodies (ULBs) at different levels.

Gaps in Budget Transparency
- The State Government does not produce some of the documents, like, Key to Budget Documents, a separate statement on Scheduled Caste Sub Plan, or a separate statement on Tribal Sub Plan.
- The budget documents do not provide information on the district-wise breakup of allocations and expenditures.
- The budget documents do not provide comprehensive information on the implementation of the previous year's budget proposals.
- The data related to the budget do not inform about the estimated amount of revenue foregone by the State Government for reasons such as tax exemptions.
- The data related to the budget do not provide comprehensive information on the implementation of the previous year's budget proposals.
- The State Government does not produce any report on the steps taken to address audit observations (i.e., CAOs) and/or observations made by the State Government.
- The executive does not hold consultations with the legislature on the memoranda demands to be submitted by the State to Finance Commission and Planning Commission.
- The budget documents do not provide information on the district-wise breakup of allocations and expenditures.

Positives
- The State Finance Commission holds wide-ranging consultations with relevant stakeholders such as representatives of urban local bodies (ULBs), legislators, civil society groups and academicians in the process of formulation of their recommendations.
- The budget documents provide some information on devolution of funds from the State Budget to the urban local bodies (ULBs) at different levels.
- The budget documents do not provide information on the district-wise breakup of allocations and expenditures.

Negatives
- The State Government has not constituted the State Finance Commission at regular intervals over the last decade.
- The State Government either does not present the Action Taken Report on the recommendations of the SPC to the legislature, or if it does, it is delayed by more than a year after the submission of the SPCR Report.
- The budget documents do not provide information on the district-wise breakup of allocations and expenditures.

Good Practices and Gaps in Budget Transparency in Jharkhand
The assessment of transparency in the State Budgets of Jharkhand has identified some good practices and has also found a number of major gaps in terms of ensuring public access to budget information that need to be addressed by the State Government. These are:

Summary Scorecard on Budget Transparency in Selected States

Notion of Budget Transparency
Transparency in budgets can be interpreted as public access to information on budgets. The extent and quality of such access (or information) shapes public understanding of government decisions pertaining to budgets, determines the scope for public participation in budget processes and forms the foundation on which the government can be held answerable for budgets.

Scope of the Analysis
State-specific situations and factors should be taken into account in identifying the key parameters for assessing transparency in State Budgets in India. The present analysis refers to a set of transparency parameters (explained in the subsequent pages) that would necessarily be relevant for the Budgets of all States though this set of parameters might not be adequate to capture all State-specific situations and factors. The study emphasises the significance of the legislature, media and general public as key stakeholders and draws attention to the budgetary strategies relating to disadvantaged sections of the population and budget practices pertaining to fiscal decentralisation.

A structured questionnaire was administered during the period August to December 2010 to collect the relevant information on the State Budget pertaining to the fiscal year 2009-10.
(i) Availability of Budget Documents / Reports / Statements

The first parameter of budget transparency is the availability of budget documents, which provides an understanding of the resources and expenditures planned by the government. Budget documents include the state budget, the budget estimates, and the financial statements. The availability of these documents is crucial for stakeholders to understand the financial plans and performance of the government.

**Positives**
- The state government provides a comprehensive set of budget documents, including the budget estimates, financial statements, and audit reports.
- The budget documents are accessible through the official website and other digital platforms.

**Negatives**
- The budget documents are not easily comprehensible and may require technical expertise to understand.
- The availability of budget documents may be limited to certain administrative units or sectors.

(ii) Timeliness of the Information

The second parameter of budget transparency is the timeliness of the information. This parameter measures the speed at which the government releases budget information.

**Positives**
- The government releases budget information timely, allowing stakeholders to make informed decisions.
- The budget information is updated regularly, providing real-time insights.

**Negatives**
- There may be delays in releasing the budget information, affecting its relevance.
- The timeliness of the budget information may vary across different administrative units or sectors.

(iii) Facilitating Understanding and Interpretation of the Information

The third parameter of budget transparency is the facilitation of understanding and interpretation of the information. This parameter ensures that the budget information is presented in a clear and understandable manner.

**Positives**
- The budget information is presented in a simple and accessible format.
- The budget documents include explanations and annotations to aid understanding.

**Negatives**
- The interpretation of budget information may vary based on the reader’s understanding and expertise.
- The facilitation of understanding may be limited to certain administrative units or sectors.

(iv) Practices relating to Budgeting for Disadvantaged Sections

The fourth parameter of budget transparency is the practices relating to budgeting for disadvantaged sections. This parameter assesses the government’s efforts to allocate resources to support vulnerable groups.

**Positives**
- The budget allocates a significant portion of resources to disadvantaged sections, such as education, health, and nutrition.
- The government provides targeted support to specific communities or regions.

**Negatives**
- There may be inequities in resource allocation, affecting certain disadvantaged groups.
- The practices relating to budgeting for disadvantaged sections may be limited to specific administrative units or sectors.