

## **Prelim Bits 02-02-2019**

### **Swasthya Bharath Yatra**

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- Tamil Nadu has received the Swasth Bharat Yatra award under 'The Best Performing State' category recently.

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- 'Swasth Bharat Yatra' is a pan-India Cyclothon and a key element of the 'Eat Right India' movement and

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- It was also organized in commemoration of the 150th birth anniversary of Mahatma Gandhi.

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- Swasth Bharat Yatra would provide the trigger for cascading the message of Eat Right India to every corner of the country.

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- 'Eat Right India' movement has been launched by Food Safety and Standards Authority of India (FSSAI) under the Ministry of Health and Family Welfare.

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- The 'Eat Right India' movement is a collective effort of key stakeholders and citizens.

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- It is aligned with Government's recent focus on public health through its three key programmes, namely 'Ayushman Bharat', 'Swachh Bharat Mission', and 'POSHAN Abhiyaan'.

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### **Suraj Kund Mela**

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- The 33rd Surajkund International Crafts Mela-2019 is being organized in Faridabad, Haryana.

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- Surajkund Mela brings together artisans from all over the world and India to the fair, especially from SAARC nations.

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- The Mela is organised by the Surajkund Mela Authority and Haryana Tourism in collaboration with Union Ministries of Tourism, Textiles, Culture and External Affairs.

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- Thailand is the Partner Nation Country for the Year 2019.

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- For, the state of Maharashtra has been chosen to be the Theme State.

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## **World Wetlands Day 2019**

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- World Wetlands Day is celebrated every year on 2 February.

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- This day marks the date of the adoption of the Convention on Wetlands on 2 February 1971, in the Iranian city of Ramsar on the shores of the Caspian Sea.

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- The theme for 2019 is 'Wetlands and Climate Change'.

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- India currently has 27 sites designated as Wetlands of International Importance (Ramsar Sites).

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- India has designated Sundarban Wetland as a Wetland of International Importance.

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- The latest added Sunderban is located within the largest mangrove forest in the world.

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- The Sundarbans encompasses hundreds of islands and a maze of rivers, rivulets and creeks, in the delta of the Rivers Ganges and Brahmaputra on the Bay of Bengal in India and Bangladesh.

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## **GSAT-31**

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- Indian Space Research Organisation will launch its latest communication satellite GSAT-31.

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- The satellite is being launched on board Arianespace launch vehicle from French Guiana.  
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- GSAT-31 is the country's 40th communication satellite.  
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- This satellite will augment the Ku-band transponder capacity in Geostationary Orbit.  
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- GSAT-31 will be used for supporting VSAT networks, Television uplinks, Digital Satellite News Gathering, DTH-television services, cellular backhaul connectivity and many such applications  
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- It also provides wide beam coverage to facilitate communication over large oceanic region, comprising large parts of Arabian Sea, Bay of Bengal and Indian Ocean, using a wide band transponder.  
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## **Accrual accounting**

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- Accrual accounting is an accounting method that measures the performance and position of a company by recognizing economic events regardless of when cash transactions occur.  
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- In other words: in accrual-based accounting, the revenue and expenditure of an entity is recorded in the books when it is earned or incurred irrespective of when cash is actually paid or received.  
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- But in the case of cash-based accounting, books are prepared wholly on the basis of cash flows.  
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- The accrual based accounting method can be used by the government instead of cash based accounting to get a clear picture of the fiscal deficit.  
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- The Twelfth Finance Commission had noted that the cash-based system of accounting creates room for 'fiscal opportunism'.  
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- Fiscal opportunism is possible as tax revenues can be collected in excess during a period and payments easily be deferred to future periods.  
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**Source: PIB, The Hindu, Business Line**

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