APPENDICES

State Profile

(Reference: Paragraph 1; Page 1)

A. General Data			
Sl. No.	Particulars		Figures
1	Area		94163 sq. km.
2	Population		
	a.	As per 2001 Census	8.3 crore
	b.	As per 2011 Census	10.38 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	881 person per sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1102 person per sq. km.
4	* Population Below Poverty Line (BPL) (All India Average = 21.92 *per cent*)		41.4 *per cent*
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 *per cent*)	47 *per cent*
	b.	Literacy (as per 2011 Census) (All India Average = 74.04 *per cent*)	63.82 *per cent*
6	Infant mortality (per 1000 live births) (All India Average = 50 per 1000 live births)		42
7	Life Expectancy at birth (All India Average =63.5 years)		61.1 Years
8	Gini Coefficient[1]		
	a.	Rural (All India = 0.30)	0.29
	b.	Urban (All India = 0.37)	0.38
9	Gross State Domestic Product (GSDP) 2012-13 at current prices (₹ in crore)		294388
10	Per capita GSDP[2] CAGR[3] (2003-04 to 2012-13)	Bihar	16.32
		General Category States	14.94
11	GSDP CAGR (2003-04 to 2012-13)	Bihar	18.04
		General Category States	16.37
12	Population Growth (2001 to 2011)	Bihar	14.11
		General Category States	13.22

B Financial Data					
Sl. No.		Particulars	Figures (in *per cent*)		
1	CAGR		2003-04 to 2011-12		2003-04 to 2012-13
			General Category States	Bihar	Bihar
	a.	of Revenue Receipts	17.48	19.36	18.97
	b.	of Own Tax Revenue	17.44	20.22	21.13
	c.	of Non-Tax Revenue	12.64	13.62	15.08
	d.	of Total Expenditure	14.15	16.54	16.41
	e.	of Capital Expenditure	16.83	24.34	22.42
	f.	of Revenue Expenditure on Education	16.85	17.36	19.53
	g.	of Revenue Expenditure on Health	15.35	13.79	14.69
	h.	of Salary and Wages#	14.18	11.73	11.66
	i.	of Pension	18.36	16.71	15.58

Source: Financial data is based on figures in Finance Accounts.

*BPL (Planning Commission & NSSO data, 61st Round-http://planning commission.nic.in/data/database/Data 0910/tab% 2021.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, 2012-13), Infant mortality rate (SRS Bulletin January, 2013), 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).

#for the period 2003-04 to 2011-12 or 2012-2013 as the case may be.

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

[2] *GSDP = Gross State Domestic Product.*

[3] *CAGR= Compound Annual Growth Rate.*

Part A : Structure and form of Government Account

(Reference: Paragraph 1.1 ; Page 2)

Structure of Government Accounts: The accounts of the 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 Government, all loans raised by issue of treasury bills, internal and external loans and all money 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.

Appendix- 1.2 Part B: Layout of Finance Accounts

Statement	Layout
The Finance Accounts have been divided into two volumes. Volume I present the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II. **Volume I** contains the Certificate of the Comptroller and Auditor General of India, four summary Statements as given below and Notes to Accounts including accounting policy.	
Statement No. 1	**Statement of financial position:** Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. 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	**Statement of receipts and disbursement:** This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely the consolidate fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No. 3	**Statement of receipts (consolidated fund):** This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GoI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No. 4	**Statement of expenditure (consolidated fund):** This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).
In addition, the Volume comprises an appendix, Appendix I, which is a statement of Cash Balances and Investment of Cash Balances. **Volume II** comprises three parts. **Part I** contains six statements as given below:	
Statement No. 5	**Statement of progressive capital expenditure:** This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement 1.
Statement No. 6	**Statement of Borrowings and other liabilities:** Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GoI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government acts as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.

Appendix 1.2

Appendix -1.2 Part B: Layout of Finance Accounts	
Statement	**Layout**
Statement No. 7	**Statement of Loans and Advances given by the Government:** The loans and advances given by the Government are depicted in statement I and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
Statement No. 8	**Statement of Grants-in-aid given by the Government:** Organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	**Statement of Guarantees given by the Government:** Guarantees given by the Government for repayment of loans, etc. raised by Statutory corporations, Government companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are present in this statement.
Statement No.10	**Statement of Voted and Charged Expenditure:** This statement presents details of voted and charged expenditure of the Government.
Volume II Part II: This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	
Statement No. 11	**Detailed Statement of Revenue and Capital Receipts by minor heads:** This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	**Detailed Statement of Revenue Expenditure by minor heads:** This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and plan figures are depicted separately and a comparison with the figures for the previous year is available.
Statement No. 13	**Detailed Statement of Capital Expenditure by minor heads:** This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available cumulative capital expenditure up to the end of the year is also depicted.
Statement No. 14	**Detailed Statement of Investment of the Government:** The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No. 15	**Detailed Statement of Borrowings and other Liabilities:** Details of borrowings (market loans raised by the Government and loan etc from GoI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part I volume 2.
Statement No. 16	**Detailed Statement on Loans and Advances given by the Government:** The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is present in this statement. It also presents Plan loans separately. This is the detailed statement corresponding to statement 7 in part I volume 2.
Statement No. 17	**Detailed Statement on Sources and Application of funds for expenditure other than revenue account:** The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in the statement.
Statement No. 18	**Detailed Statement on Contingency Fund and other Public Account transactions:** The Statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transaction in public account in detail.
Statement No. 19	**Statement showing details of earmarked balances:** This statement shows the details of investment out of reserve fund in public account.

(Source: Finance Accounts)

Appendix 1.3

Part A : Fiscal Responsibility and Budget Management (FRBM)

(Reference: Paragraph 1.1; Page 2)

(Bihar Act No. 25 of 2010)
THE BIHAR FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (AMENDMENT) ACT, 2010

Preamble: - To amend the Bihar Fiscal Responsibility and Budget Management Act, 2006 to provide amendment in fiscal targets as recommended by the Thirteenth Finance Commission (ThFC) for application revised roadmap for fiscal consolidation and to make fiscal responsibility and budget management process more transparent and comprehensive.

Be it enacted by the Legislature of the State of Bihar in the sixty first year of the republic of India as follows:

1. (a) This Act may be called the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010.

(b) It shall extend to the whole of the State of Bihar.

(c) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.

2. The following new sub-section (m) after sub-section (1) of section 2 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006).

(m) 'Debt' means amount taken by the State Government on credit with interest.

3. Sub-section (a) of Section 3 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:

(a) "for fiscal reform path the State on attaining a zero revenue deficit or revenue surplus in 2007-08 shall have to achieve a fiscal deficit of three *per cent* of Gross State Domestic Product by 2011-12 and maintain such thereafter."

4. Section 9(2)(b) of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:

(b) "In the financial year 2010-11 bring the fiscal deficit/Gross State Domestic Product ratio to 3.5 *per cent* and it shall be three *per cent* in 2011-12 and maintain such up to year 2014-15."

5. The following new clause (c) shall be added after clause (b) of sub-section 2 of section 9 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act, 5 2006):

(c) "bring Debt as *per cent* of Gross State Domestic Product in the financial year 2010-11, 2011-12, 2012-13, 2013-2014 and 2014-15 to 48.2, 46.4, 44.6. 43.0 and 41.6 respectively".

Appendix 1.3

Part B : Methodology adopted for the assessment of Fiscal Position

(Reference: Paragraph 1.1; Page 2)

The norms/ceilings prescribed by the Thirteenth Finance Commission (ThFC) 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 and Budget Management (Amendment) Act, 2010 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 the GSDP is 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 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) at current price

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (**₹ in crore**)	142279	164547	198135(P)	246487(Q)	294388(A)
Growth rate of GSDP	19.64	15.65	20.41	24.40	19.43

(Source: Directorate of Economic and Statistical Department, Government of Bihar)

P-Provisional, Q-Quick, and A-Advance.

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 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)	[(Current year Amount/Previous year amount)-1]*100
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	Interest payment/ [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as *per cent* of Loans Outstanding	Interest Received [(Opening balance + 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 1.4 Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph 1.1.1, 1.6.2; Page 2 and 15)

(₹ in crore)

Receipts					Disbursements					
2011-12			2012-13		2011-12		2012-13			
								Non-Plan	Plan	Total
		Section-A: Revenue								
51320.17	**I**	**Revenue receipts**		**59566.66**	**46499.49**	**I**	**Revenue expenditure**	**37573.69**	**16892.46**	**54466.15**
12612.10		Tax revenue	16253.08		17729.72		General Services	18570.99	74.12	18645.11
889.86		Non-tax revenue	1135.27		18728.78		Social Services	11078.22	12029.15	23107.37
27935.23		State's share of Union Taxes	31900.39		10157.28		Education, Sports, Art and Culture	8309.52	5770.65	14080.17
2562.62		Non-Plan grants	2412.58		1803.53		Health and Family Welfare	1557.75	278.14	1835.89
5065.39		Grants for State Plan Schemes	5051.97		1713.32		Water Supply, Sanitation, Housing and Urban Development	671.99	1632.16	2304.15
2254.97		Grants for Central and Centrally sponsored Plan Schemes	2813.37		56.39		Information and Broadcasting	66.31	7.66	73.97
					1059.63		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	92.14	1658.42	1750.56
					87.76		Labour and Labour Welfare	73.97	19.38	93.35
					3588.99		Social Welfare and Nutrition	264.72	2750.81	3015.53
					261.88		Others	41.82	-88.07	-46.25
					10037.82		Economic Services	7920.77	4789.19	12709.96
					1914.47		Agriculture and Allied Activities	612.55	2557.67	3170.22
					2914.60		Rural Development	2204.63	1227.62	3432.25
							Special areas programmers	-	-	-
					1311.35		Irrigation and Flood Control	850.85	63.33	914.18
					2168.02		Energy	3198.87	1.07	3199.94
					363.19		Industry and Minerals	59.48	474.41	533.89
					788.53		Transport	824.95	0.56	825.51

Appendix 1.4

Receipts					Disbursements					
2011-12			2012-13		2011-12		2012-13			
								Non-Plan	Plan	Total
					-		Science, Technology and Environment	-	-	
					577.66		General Economic Services	169.44	464.53	633.97
					3.17		Grants-in-aid and Contributions	3.71	Nil	3.71
				59566.66	46499.49		Total			54466.15
	II	**Revenue deficit carried over to Section B**			**4820.68**	**II**	**Revenue Surplus carried over to Section B**			**5100.51**
51320.17		**Total**		**59566.66**	**51320.17**		**Total**			**59566.66**
		Section-B Others								
2735.44	**III**	**Opening Cash balance including Permanent Advances and Cash Balance Investment**		**1509.45**		**III**	**Opening overdraft from Reserve Bank of India**			
	IV	**Miscellaneos Capital receipts**			**8852.01**	**IV**	**Capital Outlay**	**93.15**	**9491.37**	**9584.52**
					608.06		General Services	84.41	632.93	717.34
					807.14		Social Services	9.45	1321.34	1330.79
					56.40		Education, Sports, Art and Culture	-0.10	364.54	364.44
					321.05		Health and Family Welfare	Nil	562.50	562.50
					331.96		Water Supply, Sanitation, Housing and Urban Development	9.55	272.89	282.44
							Information and Broadcasting	Nil	Nil	Nil
					3.50		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	Nil	3.79	3.79
					82.43		Social welfare and Nutrition	Nil	24.24	24.24

Appendix 1.4

Receipts					Disbursements					
2011-12			2012-13		2011-12		2012-13			
								Non-Plan	Plan	Total
					11.80		Others social services	Nil	93.38	93.38
					7436.81		Economic Services	-0.71	7537.10	7536.39
					117.29		Agriculture and Allied Activities	Nil	91.66	91.66
					1088.78		Rural Development	-0.06	1874.46	1874.40
							Special areas programmes	-	-	-
					1963.98		Irrigation and Flood Control	-1.18	1941.22	1940.04
					102.37		Energy	Nil	173.63	173.63
					66.26		Industry and Minerals	Nil	48.81	48.81
					4063.51		Transport	0.53	3312.28	3312.81
					34.62		General Economic Services	Nil	95.04	95.04
22.51	**V**	**Recoveries of Loans and Advances**		**24.70**	**1906.08**	**V**	**Loans and Advances disbursed**	**104.07**	**1981.88**	**2085.95**
		-From Power Projects			935.54		For Power Projects	63.21	1017.67	1080.88
10.62		-From Government Servants	12.91		17.39		To Government Servants	16.46	-	16.46
11.89		-From Others	11.79		953.15		To Others	24.40	964.21	988.61
4820.68	**VI**	**Revenue Surplus brought down**		**5100.51**		**VI**	**Revenue Deficit brought down**			
6627.96	**VII**	**Public debt receipts**		**9553.96**	**2922.46**	**VII**	**Repayment of Public debt**			**3069.96**
		External debt					External debt			
5801.40		Internal debt other than Ways and Means Advances and Overdrafts	9045.94		2456.98		Internal debt other than Ways and Means Advances and Overdrafts			2585.23
		-Net transactions under Ways and Means Advances					Net transactions under Ways and Means Advances			
		-Net transactions under overdraft								
826.56		-Loans and Advances from Central Government	508.02		465.48		Repayment of Loans and Advances to Central Government			484.73
75.41		**Inter State settlement**	**Nil**		**1.39**		**Inter State settlement**			**Nil**

Appendix 1.4

Receipts					Disbursements					
2011-12			2012-13		2011-12		2012-13			
								Non-Plan	Plan	Total
800.00	**VIII**	**Appropriation to Contingency Fund**		**2250.00**	**800.00**	**VIII**	**Appropriation to Contingency Fund**			**2250.00**
	IX	**Amount transferred to Contingency Fund**				**IX**	**Expenditure from Contingency Fund**			
22302.61	**X**	**Public Account receipts**		**27066.21**	**21393.22**	**X**	**Public Account disbursements**			**24798.82**
1031.81		Small Savings and Provident Funds		1296.09	1033.94		Small Savings and Provident Funds			1511.64
1114.53		Reserve Funds		799.33	542.17		Reserve Funds			268.44
419.14		Suspense and Miscellaneous		528.82	976.07		Suspense and Miscellaneos			795.34
9859.15		Remittance		8927.17	9895.97		Remittance			8907.65
9877.98		Deposits and Advances		15514.80	8945.07		Deposits and Advances			13315.75
	XI	**Closing Overdraft from Reserve Bank of India**			**1509.45**	**XI**	**Cash Balance at end**			**3715.58**
							Cash in Treasuries and Local Remittances			
					-93.15		Deposits with Reserve Bank			188.21
					491.62		Departmental Cash Balance including Permanent Advances			521.52
					1110.98		Cash Balance Investment			3005.85
37384.61		**Total**		**45504.83**	**37384.61**		**Total**			**45504.83**

(Source: Finance Accounts)

Appendix 1.5

Actuals *vis-a-vis* Budget Estimates for 2012-13

(Reference: Paragraph 1.1.3; Page 4)

(₹in crore)

Particular	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	**68047.86**	**59566.66**	8481.2	12.46
Own Tax Revenue	**15695.30**	**16253.08**	-557.78	-3.55
Non Tax Revenue	3142.46	1135.27	2007.19	63.87
Share of Union Taxes and Duties	33126.33	31900.39	1225.94	3.70
Grant-in-aid from GoI	16083.77	10277.92	5805.85	36.10
Revenue Expenditure	60959.27	54466.15	6493.12	10.65
General Services	22192.64	18645.11	3547.53	15.99
Organs of State	946.79	710.68	236.11	24.94
Fiscal Services	666.93	590.26	76.67	11.50
Interest Payments & Servicing of Debt	5484.00	4683.26	800.74	14.60
Administrative services	5051.90	4288.51	763.39	15.11
Pension and Miscellaneous General services	10043.02	8372.40	1670.62	16.63
Social Services	25632.67	23107.37	2525.3	9.85
Education, Sports, Art and Culture	15087.80	14080.17	1007.63	6.68
Health and Family Welfare	2534.88	1835.89	698.99	27.57
Water Supply, Sanitation, Housing and Urban Development	2679.80	2304.15	375.65	14.02
Information and Broadcasting	71.35	73.97	-2.62	-3.67
Welfare of SC, ST and other BCs	1125.21	1750.56	-625.35	-55.58
Labour and Labour Welfare	108.21	93.35	14.86	13.73
Social Welfare and Nutrition	3978.18	3015.53	962.65	24.20
Others	47.24	-46.25	93.49	197.90
Economic Services	13129.83	12709.96	419.87	3.20
Agriculture and Allied Services	2625.45	3170.22	-544.77	-20.75
Rural Development	4115.84	3432.25	683.59	16.61
Irrigation & Flood Control	1146.00	914.18	231.82	20.23
Energy	2181.77	3199.94	-1018.17	-46.67
Industries & Minerals	688.47	533.89	154.58	22.45
Transport	1017.40	825.51	191.89	18.86
General Economic Services	1354.90	633.97	720.93	53.21
Grant-in-aid and Contributions	4.12	3.71	0.41	9.95
Capital Expenditure	17727.56	9584.52	8143.04	45.93
General Services	1994.84	717.34	1277.50	64.04
Social Services	1986.01	1330.79	655.21	32.99
Education, Sports, Art and Culture	288.97	364.44	-75.47	-26.12
Health and Family Welfare	532.90	562.50	-29.60	-5.55
Water Supply, Sanitation, Housing and Urban Development	397.12	282.44	114.66	28.87
Welfare of SC, ST and other BCs	29.72	3.79	25.93	87.25
Social Welfare and Nutrition	737.30	24.24	713.06	96.71
Other	0.00	93.38	-93.38	0
Economic Services	9431.53	7536.39	1895.14	20.09
Agriculture and Allied Services	144.84	91.66	53.18	36.72
Rural Development	2058.69	1874.40	184.29	8.95
Irrigation & Flood Control	2429.03	1940.04	488.99	20.13
Energy	858.88	173.63	685.25	79.78
Industries & Minerals	79.50	48.81	30.69	38.60
Transport	3833.02	3312.81	520.12	13.57
General Economic Services	27.57	95.04	-67.47	-244.72
Revenue Surplus (+)/ deficits (-)	7088.59	5100.51	1988.08	28.05
Fiscal Deficits (-)	7569.43	6545.00	1024.43	13.53
Primary surplus (+)/ deficits (-)	-2383.43	-1862.00	-521.43	21.88

(Source: Finance Accounts)

Appendix 1.6

Funds directly transferred to State Implementing Agencies

(Reference: Paragraph 1.2.1 ;Page 8)

(₹ in crore)

Programme/Scheme	Implementing Agency in the State	2011-12	2012-13
		Central Share	Central Share
Sarva Shiksha Abhiyan	Bihar Madhyamik Shiksha Parishad	**1851.09**	**2754.62**
National Rural Employment Guarantee Scheme	District Rural Development Agencies	1300.73	1227.81
Swarnajayanti Gram SwarojgarYojana		67.88	138.25
Indira Awas Yojana		2170.82	1684.74
Integrated Watershed Management Programme		5.46	17.03
District Rural Development Agency (Administration)		29.99	14.70
Total DRDA		**3574.88**	**3082.53**
National Rural Health Mission	State Health Society	6.45	757.95
Pradhan Mantri Gram SadakYojna	Registered Societies	3195.74	959.75
Members of Parliament Local Area Development Scheme	District Magistrate	100.97	224.00
Science and Technology Programme for Social Economic Development	Registered Societies (NGOs)	0.31	0.31
Off Grid DRPS	Bihar Renewable Energy Development Agency	5.90	5.90
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)	1.16	1.16
Memorials and Others	Nava Nalanda Mahavihara	3.00	0.00
Mahila Samakhya	Bihar Mahila Samakhya Society	5.99	6.94
Supports to NGOs, Institutions, SRCs for Adult Education and Skill Development	Jan Shikshan Sansthan	5.90	4.83
National Child Labour Project Including Grants –in- aid to Voluntary Agencies	Child Labour Project Society	12.39	0.00
Health Insurance for Unorganized Sector Workers (Rashtriya Swastha Bima Yojana)	Bihar State Labour Welfare Societies	119.27	0.00
National Food Security Mission	State Agriculture Management & Extension Training	74.87	65.73
Intensive Dairy Development Programme (IDDP)	Bihar State Milk Co-operative Federation, Patna (COMFED)		20.52
National Mission on Food Processing	Bihar Government (Udyog Mitra)		8.56
Assistance to States for Infrastructure Development of Exports (Food Development Centre)	Bihar State Fruit and Vegetable Corporation		3.92
Catalytic Development Programme for development of Sericulture	Directorate of Handloom and Sericulture, Department of Industries, Bihar, Patna		2.83
Kasturba Gandhi Balika Vidyalaya (KGBV)	Bihar Shiksha Pariyojna Parishad		57.17
Model School	Bihar Madhyamik Shiksha Parishad		203.53
National Programme for Education of Girls at Elementary Level (NPEGEL)	Bihar Shiksha Pariyojna Parishad		16.47
Rashtriya Madhayamik Shiksha Abhiyan (RMSA)	Bihar Madhyamik Shiksha Parishad		137.66
Total of GoI funds not passed from State Budget		**8957.92**	**8314.38**

(Source: Finance Accounts)

Appendix 1.7

Time series data on the State Government Finances

(Reference: Paragraph 1.3, 1.3.1.1; Page 8 and 10)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A Receipts					
1. Revenue Receipts	**32981**	**35527**	**44532**	**51320**	**59567**
(i) Tax Revenue	**6173 (19)**	**8090 (23)**	**9870 (22)**	**12612 (25)**	**16253(27)**
Taxes on Sales, Trade, etc	3016 (49)	3839 (48)	4557 (46)	7476 (59)	8671(53)
State Excise	679 (11)	1082 (13)	1523 (16)	1981 (16)	2430(15)
Taxes on Vehicles	298 (5)	345 (4)	456 (5)	569 (4)	673(4)
Stamps and Registration fees	716 (12)	998 (12)	1099 (11)	1480 (12)	2173(14)
Land Revenue	102 (1)	124 (2)	139 (1)	168 (1)	205(1)
Taxes on Goods and Passengers	1279 (21)	1613 (20)	2006 (20)	828 (7)	1932(12)
Other Taxes	83 (1)	89 (1)	90 (1)	110 (1)	169(1)
(ii) Non-Tax Revenue	**1153 (3)**	**1670 (5)**	**985 (2)**	**890 (2)**	**1135(2)**
(iii) State's share of Union taxes and duties	**17693 (54)**	**18203(51)**	**23978(54)**	**27935 (54)**	**31901(54)**
(iv) Grants in aid from Government of India	**7962 (24)**	**7564 (21)**	**9699 (22)**	**9883 (19)**	**10278(17)**
2. Miscellaneous Capital Receipts	0	0	0	**0**	**0**
3. Recoveries of Loans and Advances	**11**	**13**	**12**	**23**	**25**
4. Total Revenue and Non-debt capital receipts (1+2+3)	**32992**	**35540**	**44544**	**51343**	**59592**
5. Public Debt Receipts	**5928**	**6134**	**6032**	**6628**	**9554**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5778	5370	5251	5801	9046
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	150	764	781	827	508
6. Inter State settlement				**75**	**-**
7. Total Receipts in the Consolidated Fund (4+5+6)	**38920**	**41674**	**50576**	**58046**	**69146**
8. Contingency Fund Receipts	**-**	**-**	**-**	**-**	**-**
9. Public Account Receipts	**16941**	**15303**	**17321**	**22303**	**27066**
10. Total Receipts of the State (7+8+9)	**55861**	**56978**	**67897**	**80349**	**96212**
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	**28512**	**32584**	**38216**	**46499**	**54466**
Plan	**7280 (26)**	**8439 (26)**	**10900 (29)**	**12487 (27)**	**16892(31)**
Non-Plan	**21232 (74)**	**24145 (74)**	**27316 (71)**	**34012 (73)**	**37574(69)**
General Services (including interest payments)	10530(37)	12202(37)	15287(40)	17729(38)	18645(34)
Social Services	12252 (43)	13186 (40)	15090 (39)	18729 (40)	23107(43)
Economic Services	5726 (20)	7088 (22)	7836 (21)	10038 (22)	12710(23)
Grants-in-aid and contributions	4	108(1)	3	3	4
12. Capital Expenditure	**6436**	**7332**	**9196**	**8852**	**9585**
Plan	**6336 (98)**	**7268 (99)**	**9150 (99)**	**8812 (99)**	**9492(99)**
Non-Plan	**100 (2)**	**64 (1)**	**46 (1)**	**40 (1)**	**93(1)**
General Services	206 (3)	274 (4)	396 (4)	608 (7)	717(7)
Social Services	640 (10)	1123 (15)	1072 (12)	807 (9)	1331(14)
Economic Services	5590 (87)	5935 (81)	7728 (84)	7437 (84)	7537(79)
13. Disbursement of Loans and Advances	**551**	**897**	**1103**	**1906**	**2086**
14. Total (11+12+13)	**35499**	**40813**	**48515**	**57257**	**66137**

Appendix 1.7

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
15. Repayments of Public Debt	**1682**	**1983**	**2190**	**2922**	**3070**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1254	1169	1725	2457	2585
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	428	814	465	465	485
16. Appropriation to Contingency Fund	**-**	**-**	**-**	**-**	**-**
17. Inter State settlement	**-**	**-**	**-**	**2**	**-**
18. Total disbursement out of Consolidated Fund (14+15+16+17)	**37181**	**42796**	**50705**	**60181**	**69207**
19. Contingency Fund disbursements	**-**	**-**	**-**	**-**	**-**
20. Public Account disbursements	**17311**	**15448**	**16749**	**21393**	**24799**
21. Total disbursement by the State (18+19+20)	**54492**	**58428**	**67454**	**81574**	**94006**
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	**4469**	**2943**	**6316**	**4821**	**5101**
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	**(-)2507**	**(-)5273**	**(-)3971**	**(-)5914**	**(-)6545**
24. Primary Deficit/ Primary Surplus (23+25)	**1246**	**(-)1588**	**348**	**(-)1610**	**(-)2117**
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	**3753**	**3685**	**4319**	**4304**	**4428**
26. Financial Assistance to local bodies etc.	**4423**	**4456**	**4622**	**14444**	**17454**
27. Gross State Domestic Product (GSDP)[@]	**142279**	**164547**	**198135**	**246487**	**294388**
28. Outstanding Fiscal liabilities (year end)	**54977**	**58690**	**62858**	**67812**	**76503**
29. Outstanding guarantees (year end)	**704**	**859**	**588**	**1092**	**1089**
30. Maximum amount guaranteed (year end)	**1538**	**1548**	**1549**	**2049**	**2046**
31. Number of incomplete projects	**78**	**288**	**350**	**380**	**298**
32. Capital blocked in incomplete projects	**1016**	**941**	**1005**	**1579**	**1488**
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	**0.043**	**0.049**	**0.050**	**0.051**	**0.055**
Own Non-Tax Revenue/GSDP	**0.008**	**0.010**	**0.005**	**0.004**	**0.004**
Central Transfers/GSDP	**0.124**	**0.111**	**0.121**	**0.113**	**0.108**
II Expenditure Management					
Total Expenditure/GSDP	**0.250**	**0.248**	**0.245**	**0.232**	**0.225**
Total Expenditure/Revenue Receipts	**1.076**	**1.148**	**1.089**	**1.116**	**1.110**
Revenue Expenditure/ Total Expenditure	**0.803**	**0.798**	**0.787**	**0.812**	**0.824**
Expenditure on Social Services/ Total Expenditure	**0.363**	**0.350**	**0.333**	**0.341**	**0.370**
Expenditure on Economic Services/ Total Expenditure	**0.318**	**0.319**	**0.343**	**0.338**	**0.306**
Capital Expenditure/Total Expenditure	**0.181**	**0.179**	**0.189**	**0.155**	**0.145**

Appendix 1.7

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Expenditure on Social and Economic Services/Total Expenditure	**0.173**	**0.173**	**0.181**	**0.144**	**0.134**
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	**0.031**	**0.018**	**0.032**	**0.020**	**0.017**
Fiscal deficit/GSDP	**(-)0.018**	**(-)0.032**	**(-)0.020**	**(-)0.024**	**(-)0.022**
Primary Deficit (surplus) /GSDP	**0.009**	**(-)0.010**	**0.002**	**(-)0.007**	**(-)0.007**
Revenue Deficit/Fiscal Deficit	**(-)1.782**	**(-)0.558**	**(-)1.590**	**(-)0.815**	**(-)0.779**
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**0.386**	**0.357**	**0.317**	**0.275**	**0.260**
Fiscal Liabilities/RR	**1.667**	**1.652**	**1.411**	**1.321**	**1.284**
Fiscal Liabilities/States own resources	**7.504**	**6.013**	**5.791**	**5.022**	**4.400**

Figures in brackets represent percentages (rounded) to total of each sub-heading.
@ GSDP figures of the Government.
(Source: Finance Accounts)

Appendix 1.8

Summarised financial position of the Government of Bihar as on 31 March 2013

(Reference: Paragraph 1.9.1;Page 24)

(₹ in crore)

As on 31/03/2012	LIABILITIES		As on 31/03/2013
42364.79	**Internal Debt**		**48825.50**
20173.22	Market Loans bearing interest	25937.56	
0.68	Market Loans not bearing interest	0.22	
21.55	Loans from Life Insurance Corporation of India	21.55	
22169.34	Loans from other Institutions	22866.17	
8625.56	**Loans and Advances from Central Government**		**8648.85**
3.91	Pre 1984-85 Loans	3.91	
64.12	Non-Plan Loans	61.58	
8492.61	Loans for State Plan Schemes	8540.01	
5.54	Loans for Central Plan Schemes	0.76	
16.42	Loans for Centrally Sponsored Plan Schemes	(-)0.37	
42.96	Ways and Means Advances for Plan Schemes	42.96	
350.00	**Contingency Fund**		**350.00**
9561.30	**Small Savings, Provident Funds, etc.**		**9345.75**
5717.43	**Deposits**		**7864.28**
2219.29	**Reserve Funds**		**2750.17**
74.01	**Inter State settlement**		**74.01**
16245.42	**Surplus on Government Account**		**21345.93**
4820.68	(i) Less Revenue Surplus of the current year	5100.51	
11424.74	(ii) Accumulated Surplus at the beginning of the year	16245.42	
85157.80			**99204.49**
	ASSETS		
62299.88	**Gross Capital Outlay on Fixed Assets**		**71884.39**
920.82	Investments in shares of Companies, Corporations, etc.	941.17	
61379.06	Other Capital Outlay	70943.22	
18525.76	**Loans and Advances**		**20587.01**
14730.25	Loans for Power Projects	15811.14	
3723.18	Other Development Loans	4699.99	
72.33	Loans to Government servants and Miscellaneous loans	75.88	
1181.18	**Remittances**		**1161.67**
167.10	**Advances**		**114.89**
1474.43	**Suspense and Miscellaneous Balances**		**1740.95**
1509.45	**Cash**		**3715.58**
0.00	Cash in Treasuries and Local Remittances	0.00	
(-)93.15	Deposits with Reserve Bank	188.21	
206.07	Departmental Cash Balance	183.25	
285.55	Permanent Advances	338.27	
1110.98	Cash Balance Investments including earmarked funds	3005.85	
85157.80			**99204.49**

(Source: Finance Accounts)

Appendix 2.1

savings were more than ₹ 10 crore and 20 *per cent* of the total provision

(Reference : Paragraph 2.3.1, Page 42)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Agriculture Department	2958.06	2095.58	862.48	29.16
2	2	Animal and Fisheries Resources Department	969.81	535.97	433.84	44.73
3	3	Building Construction Department	1364.44	571.97	792.47	58.08
4	4	Cabinet Secretariat Department	150.89	112.75	38.14	25.28
5	6	Election Department	72.15	51.27	20.88	28.94
6	8	Art, Culture and Youth Department	83.56	60.16	23.40	28.13
7	9	Co-operative Department	779.34	492.04	287.30	36.86
8	10	Energy Department	6170.07	4483.79	1686.28	27.33
9	12	Finance Department	2971.56	492.68	2478.88	83.42
10	16	Panchayati Raj Department	3526.75	2591.06	935.69	26.53
11	17	Commercial Taxes Department	137.77	78.01	59.76	43.38
12	20	Health Department	3281.12	2552.33	728.79	22.21
13	25	Information Technology Department	250.98	99.80	151.18	60.24
14	27	Law Department	579.44	428.13	151.31	26.11
15	28	High Court of Bihar	101.79	77.40	24.39	23.96
16	30	Minorities Welfare Department	601.05	172.23	428.82	71.35
17	33	General Administration Department	391.25	280.62	110.63	28.28
18	35	Planning and Development Department	2364.40	537.15	1827.25	77.28
19	36	Public Health Engineering Department	913.34	587.61	325.73	35.66
20	38	Registration, Excise and Prohibition Department	116.25	88.44	27.81	23.92
21	39	Disaster Management Department	834.01	346.77	487.24	58.42
22	41	Road Construction Department	5000.81	3846.30	1154.51	23.09
23	42	Rural Development Department	1880.80	1456.39	424.41	22.57
24	43	Science and Technology Department	241.33	144.11	97.23	40.29

Appendix 2.1

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Savings	Percentage
25	44	Scheduled Castes and Scheduled Tribes Welfare Department	1173.13	921.56	251.57	21.44
26	45	Sugar Industries Department	141.13	90.61	50.52	35.80
27	47	Transport Department	46.93	31.61	15.32	32.64
28	48	Urban Development and Housing Department	1670.44	1265.72	404.72	24.23
29	49	Water Resources Department	3258.02	2440.76	817.26	25.08
30	50	Minor Water Resource Department	651.31	431.26	220.05	33.79
31	51	Social Welfare Department	4053.32	2926.83	1126.49	27.79
Total			**46734.85**	**30290.90**	**16444.36**	

(Source: Appropriation Accounts of the State, 2012-13)

Appendix 2.2

List of Grants indicating Persistent Savings during 2008-13

(Reference : Paragraph 2.3.2, Page 44)

(₹ in crore)

Sl. No.	No. & Name of the grant	Amount and percentage of savings									
		2008-09		2009-10		2010-11		2011-12		2012-13	
Revenue-Voted											
		Amount	Perce-ntage	Amount	Perce-ntage	Amount	Perce-ntage	Amount	Perce-ntage	Amount	Perce-ntage
1	2-Animal and Fisheries Resources Department	64.55	18.10	62.53	18.99	165.72	40.67	210.59	43.22	426.49	44.31
2	12-Finance Department	35.16	12.83	39.09	10.91	55.64	13.46	122.72	43.27	223.31	31.97
3	20-Health Department	395.61	24.92	278.83	16.79	479.42	23.92	528.85	21.52	569.78	22.26
4	27-Law Department	70.45	26.76	31.32	**10.72**	130.41	26.37	148.50	26.19	151.31	26.11
5	40-Revenue and Land Reforms Department	73.16	19.07	120.13	17.17	128.43	23.06	148.70	24.05	72.52	14.96
6	41-Road Construction Department	114.75	27.17	274.30	38.78	198.29	33.58	120.06	18.44	109.32	16.45
7	50-Minor Water Resource Department	70.75	21.92	93.81	28.18	108.29	15.78	291.77	50.39	92.81	25.99
Total		**824.43**		**900.01**		**1266.20**		**1571.19**		**1645.54**	
Capital-Voted											
8	3-Building Construction Department	53.82	58.81	26.79	29.86	66.52	36.16	292.26	57.49	722.07	69.33
9	36-Public Health Engineering Department	495.89	73.13	462.89	50.68	268.62	29.99	137.81	31.09	265.47	50.66
10	49-Water Resources Department	1359.51	55.29	1415.28	52.57	1722.91	56.81	625.86	25.65	672.73	27.47
11	50-Minor Water Resource Department	60.63	59.44	95.11	57.02	181.26	**75.96**	110.50	42.42	127.24	43.26
Total		**1969.85**		**2000.07**		**2239.31**		**1166.43**		**1787.51**	
Grand Total		**2794.28**		**2900.08**		**3505.51**		**2737.62**		**3433.05**	

(Source- Appropriation Accounts of the state)

Appendix 2.3

Excess over provision of previous years requiring regularisation

(Reference : Paragraph 2.3.3, Page 44)

(₹in crore)

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
1977-78	1	24	0.06
1978-79	1	27	0.32
1981-82	2	3, 13	5.12
1982-83	1	22	0.98
1983-84	1	12	9.45
1984-85	2	3,14	2.63
1986-87	1	13	65.63
1987-88	3	9, 19, 38	15.53
1988-89	2	9, 38	6.59
1989-90	3	25, 27, 38	99.40
1990-91	2	37, 38	47.55
1991-92	2	6, 38	71.24
1992-93	1	38	87.77
1993-94	2	25, 37	157.68
1994-95	1	37	170.61
1995-96	2	25, 37	213.22
1996-97	2	23, 37	21.16
1997-98	1	7	0.01
1998-99	1	30	0.33
1999-00	1	40	0.01
2003-04	3	11, 30, 50	81.23
2004-05	3	19, 20, 21	5.62
2005-06	2	39, 40	294.50
2007-08	1	17	1.04
2008-09	2	17, 28	8.91
2010-11	1	5	0.35
Total			**1366.94**

Appendix 2.4

Cases where supplementary provisions (₹10 lakhs or more in each case) proved unnecessary

(Reference : Paragraph 2.3.4, Page 45)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
A Revenue (Charged)					
1	13-Interest Payments	5186.00	4632.85	553.15	3.65
2	28-High Court of Bihar	98.02	77.40	20.62	3.77
3	32-Legislature	0.55	0.52	0.03	0.12
4	33-General Administration Department	3.80	3.41	0.39	0.14
Total for charged		**5288.37**	**4714.18**	**574.19**	**7.68**
A Revenue (Voted)					
1	3-Building Construction Department	317.26	252.56	64.70	5.71
2	4-Cabinet Secretariat Department	116.08	86.00	30.08	1.10
3	6-Election Department	71.77	51.27	20.50	0.38
4	7-Vigilance Department	24.31	22.38	1.93	0.30
5	8-Art, Culture and Youth Department	73.38	60.16	13.22	10.18
6	12-Finance Department	375.38	220.30	155.08	25.18
7	16-Panchayati Raj Department	2906.41	2591.06	315.35	370.34
8	17-Commercial Taxes Department	87.77	78.01	9.76	50.01
9	19-Environment and Forest Department	189.48	168.83	20.65	5.07
10	20-Health Department	2553.09	1989.44	563.65	6.13
11	21-Education Department	14814.12	13978.82	835.30	1948.56
12	22-Home Department	3996.75	3569.83	426.92	19.49
13	23-Industries Department	488.32	457.27	31.05	38.28
14	26-Labour Resource Department	192.39	178.48	13.91	2.89
15	27-Law Department	574.42	428.13	146.29	5.01
16	29-Mines and Geology Department	15.99	12.68	3.31	1.00
17	30-Minorities Welfare Department	148.91	57.79	91.12	1.54
18	31-Parliamentary Affairs Department	1.49	1.34	0.15	0.11
19	32-Legislature	105.72	99.56	6.16	5.65
20	33-General Administration Department	374.17	277.21	96.96	13.14
21	35-Planning and Development Department	817.04	151.13	665.91	2.34
22	36-Public Health Engineering Department	334.51	329.10	5.41	54.85
23	38-Registration, Excise and Prohibition Department	114.67	88.44	26.23	1.59
24	39-Disaster Management Department	818.83	346.46	472.37	12.18
25	40-Revenue and Land Reforms Department	446.82	412.26	34.56	37.96
26	42-Rural Development Department	1741.33	1453.36	287.97	134.48
27	44-Scheduled Castes and Scheduled Tribes Welfare Department	1001.88	920.56	81.32	170.25
28	45-Sugar Industries Department	114.93	81.66	33.27	3.62
29	47-Transport Department	32.07	26.61	5.46	1.17
30	48-Urban Development and Housing Department	1551.86	1263.72	288.14	116.57
31	49-Water Resources Department	806.79	664.70	142.09	2.44
32	50-Minor Water Resource Department	356.51	264.36	92.15	0.66
33	51-Social Welfare Department	3353.31	2926.83	426.48	465.56
Total for Voted		**38917.76**	**33510.31**	**5407.45**	**3513.74**
Total for Revenue		**44206.13**	**38224.49**	**5981.64**	**3521.42**

Appendix 2.4

Sl. No.	Number and Name of the Grant	Original Provision	Expendi-ture	Savings out of Original Provision	Supplemen-tary Provision
B Capital Voted					
1	3-Building Construction Department	669.44	319.40	350.04	372.03
2	10- Energy Department	2056.21	1257.98	798.23	797.94
3	12-Finance Department	22.00	17.43	4.57	2250.99
4	22-Home Department	513.09	327.02	186.07	102.37
5	30-Minorities Welfare Department	435.60	114.44	321.16	15.00
6	35-Planning and Development Department	1219.98	386.03	833.95	325.05
7	36-Public Health Engineering Department	365.78	258.51	107.27	158.20
8	40-Revenue and Land Reforms Department	44.22	17.48	26.74	4.00
9	41-Road Construction Department	3810.63	3291.11	519.52	525.68
10	49-Water Resources Department	2150.47	1776.06	374.41	298.32
11	50-Minor Water Resource Department	278.56	166.91	111.65	15.59
Total for Capital		**11543.98**	**7932.37**	**3633.61**	**4865.17**
Grand Total		**55750.11**	**46156.86**	**9615.25**	**11912.58**

(Source- Appropriation Accounts of the State, 2012-13)

Appendix 2.5

Excessive/Unnecessary Re-appropriation of Funds

(Reference : Paragraph 2.3.5, Page 45)

(₹in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appro-priati-on	Actual Expe-nditure	Surren-dered	Final Savi-ngs
1	2	3	4	5	6	7	8
1	1	2401-00-001-0001-Direction	8.43	0.22	7.96	0.36	0.33
2		2402-00-102-0004-Regional establishment	2.40	0.42	2.41	0.36	0.05
3		2415-01-277-0006-Schemes for extension of training during service period and for education council	1.97	0.08	1.93	0.11	0.01
4	3	2059-80-052-0001-New supply and repairs	0.50	0.95	0.62	0.78	0.05
5	6	2015-00-102-0001-Headquarter charge and general establishment	13.98	2.40	14.11	2.15	0.12
6	10	2059-80-001-0010-Electric Execution	21.67	1.44	21.01	1.84	0.26
7	12	7610-00-201-0001-House building advance to Government servants	7.00	0.50	7.33	0.05	0.12
8		7610-00-202-0001-Advance to Government servant for purchase of motor conveyance	4.00	1.50	4.53	0.48	0.49
9	16	2015-00-101-0001-State election commission (Panchayati Raj)	1.68	0.27	1.78	0.14	0.03
10		2515-00-003-0001-Training of Panchayat Employees (A) Panchayat	2.56	0.10	2.09	0.40	0.17
11	19	2406-01-003-0001-Training for public relation and research	0.99	0.47	1.20	0.05	0.21
12		2406-01-101-0002-Working plan division	1.26	0.20	1.13	0.23	0.10
13	20	2210-01-001-0002-District Medical Officer	25.10	3.34	24.10	1.72	2.62
14		2210-05-105-0007-Magadh Medical College	18.57	2.60	12.45	6.12	2.60
15		2210-05-105-0023-Government Medical College, Bettiah	8.73	4.60	8.41	4.50	0.42
16		2210-06-001-0001-Superitendent	5.98	0.14	4.87	0.67	0.58
17		2210-06-003-0002-Public Health Institute	10.32	1.05	10.07	1.15	0.15
18		2210-06-101-0002-National Filaria Control Programme	16.21	2.93	17.67	1.00	0.47
19		2210-06-102-0001-Public health and sanitation programme-prevention of food adulteration	1.78	0.77	1.94	0.43	0.18
20		2210-06-104-0001-Drug Control Establishment	10.91	0.01	8.24	1.47	1.21
21	21	2202-01-001-0105-Shaikshnik Seminar karyashala awam vibhinn shaikshnik yojna awam mahotsaw	5.00	3.29	8.28	0.00	0.01
22		2202-01-109-0004-Social festival in school for encouragement	0.00	27.89	27.88	0.00	0.01

Appendix 2.5

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appro-priati-on	Actual Expe-nditure	Surren-dered	Final Savi-ngs
1	2	3	4	5	6	7	8
23	21	2202-02-001-0002-District education officer and sub divisional education officer	24.78	2.00	24.67	0.46	1.65
24		2202-02-001-0003-Regional deputy director and other officer	4.50	0.30	4.18	0.38	0.24
25		2202-02-001-0101-Directorate of secondary education	13.25	0.94	2.27	10.00	1.92
26		2202-02-107-0105-Chief Minister boys cycle scheme	152.08	15.96	130.78	26.81	10.44
27		2202-02-789-0101-Chief Minister boys bicycle scheme	28.00	2.15	22.95	6.03	1.17
28		2202-02-789-0102-Chief Minister girls bicycle scheme	24.00	3.77	19.72	6.96	1.09
29		2202-03-103-0001-Intermediate Education (+2 education)	30.86	3.48	32.33	0.28	1.72
30		2202-03-103-0004-Teachers Training College	1.58	1.50	2.57	0.39	0.12
31		2202-03-107-0104-Chief Minister girls uniform scheme	0.00	55.00	27.48	8.81	18.71
32		2202-04-200-0001-District public education office	5.19	0.37	4.89	0.00	0.67
33		2202-80-001-0002-State education research and training institute	0.53	0.05	0.45	0.00	0.13
34		2202-80-004-0003-Jagjivan Ram parliamentary study and political research institute, Patna	0.77	0.27	0.66	0.03	0.35
35		2202-80-004-0007-K.P. Jaiswal Research Institute, Patna	1.17	0.34	1.39	0.09	0.03
36		2202-80-004-0009-Hindi Granth Academy (Grants-in-aid)	0.80	0.38	0.80	0.00	0.38
37		2251-00-090-0002-Secondary primary and adult education department	4.47	0.12	4.18	0.25	0.16
38	22	2055-00-001-0001-Superitendence	28.25	1.85	23.62	6.11	0.37
39		2055-00-101-0001-Criminal investigation department	92.72	23.49	102.96	8.55	4.70
40		2055-00-101-0003-Indo-Nepal border check post	5.71	0.50	5.70	0.06	0.45
41		2056-00-102-0001-Central Jail	10.50	2.19	12.58	0.06	0.05
42	23	2851-00-103-0103-Handloom development scheme	19.21	1.07	18.80	1.28	0.20
43	26	2230-01-101-0106-Establis-hment of Bihar Child Labour Commission	1.02	0.08	0.99	0.08	0.03
44		2230-01-114-0102-Antarajya prawasi majdooron ke punervas per honewale vayay	1.25	0.38	1.54	0.01	0.08
45		2230-03-003-0107-Development of industrial training institution	0.50	0.30	0.61	0.12	0.07
46		2230-03-003-0118-Establishment of new industrial training centre	5.00	1.01	5.57	0.28	0.16
47	30	2053-00-094-0010-Minority welfare district office	0.00	0.22	0.15	0.00	0.07
48	32	2011-02-101-0006-Leader of opposition	0.50	0.04	0.45	0.06	0.03
49		2011-02-103-0001-Legislative assembly secretariat	23.14	0.07	20.84	2.33	0.04

Appendix 2.5

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appro-priati-on	Actual Expe-nditure	Surren-dered	Final Savi-ngs
1	2	3	4	5	6	7	8
50	32	2011-02-103-0002-Legislative council secretariat	30.03	0.47	29.37	0.36	0.77
51	33	2053-00-101-0001-Main office	18.54	0.44	15.32	2.47	1.19
52	35	3454-02-204-0002-State Statistical Organisation	14.30	1.52	13.52	2.21	0.09
53		4070-00-051-0107-Chief Minister area development programme	520.05	122.95	89.01	552.78	1.21
54	36	2215-01-101-0004-Water supply scheme of municipal corporation	50.13	5.21	47.45	7.89	0.00
55	39	2245-02-101-0005-Cash payment to fire relief	5.00	1.50	3.33	2.40	0.77
56	42	2216-03-789-0102-Indira Awas Yojna	361.04	22.64	293.85	37.69	52.14
57		2505-60-105-0102-National Rural Employment Guarantee Scheme	254.10	10.00	264.04	0.00	0.06
58	43	2203-00-001-0001-Directorate of technical education	2.79	0.04	2.35	0.41	0.07
59		2203-00-001-0002-State technical education board	0.93	0.13	1.02	0.01	0.03
60		2203-00-112-0001-Degree and post graduate course	19.64	0.54	18.51	1.55	0.12
61	49	2700-01-001-0001-Establishment	55.23	0.03	46.23	8.89	0.14
62		2700-03-101-0002-Other maintenance expenditure	25.00	5.57	27.46	3.03	0.08
63		2711-03-001-0001-Regional establishment	24.78	0.25	22.17	2.37	0.50
64		3451-00-090-0009-Water Resources Department	12.54	1.05	12.18	1.27	0.14
65		4700-80-005-0101-Survey and Investigation (Establishment)	0.25	0.78	0.48	0.02	0.53
66		4701-03-789-0101-Irrigation Project of Son Basin	35.67	2.50	33.46	4.03	0.68
67		4711-01-789-0101-North Bihar Flood Control Project	201.00	6.75	200.95	6.09	0.71
Total			**2279.85**	**355.37**	**1783.83**	**736.91**	**114.46**

(Source- Detailed Appropriation Accounts (including Grants Audit Register), Government of Bihar)

Appendix 2.6

Insufficient withdrawal through Re-appropriation of Funds

(Reference : Paragraph 2.3.5, Page 45)

(₹ in crore)

Sl.No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expen-diture	Re-approp-riation	Surren-dered	Final Savi-ngs
1	1	2401-00-109-0001-Divisional District and Sub-divisional Establishment	124.11	105.33	7.11	10.88	0.79
2		3475-00-106-0001-Scheme for standardization of Weight and Measure	9.87	7.08	0.58	2.12	0.09
3	3	2059-80-001-0004-Execution	98.67	77.80	0.70	17.59	2.58
4		2059-80-053-0001-Maintenance and Repairs	115.00	95.41	2.05	17.08	0.46
5		4059-80-051-0105-Construction of judicial Buildings (for Law Department on recommendation of 11th Finance Commission)	67.79	35.71	19.54	12.47	0.07
6	6	2015-00-108-0001-Expenditure on issue of Photo Identity Card to Voters	12.10	3.15	2.40	6.40	0.15
7	12	7610-00-202-0004-Advance to members of Legislature for purchase of motor conveyance	7.00	2.44	1.50	2.66	0.40
8	15	2071-01-101-0001-Payment to pre November 15, 2000 pensioners	4928.44	744.43	500.00	0.00	3684.03
9	16	2515-00-198-0001-Assistance to Panchayati Raj Institutions	926.98	741.38	3.86	117.16	64.58
10		2515-00-198-0009-Contribution for Gram Panchayat in approval of State Finance Commission	514.66	502.84	1.14	0.00	10.68
11		2515-00-198-0010-Gram kutchery ke Vibhinn Madon Hetu	45.59	37.62	1.00	2.31	4.66
12	19	2406-01-070-0001-Road and Bridge	1.10	1.03	0.02	0.00	0.05
13		2406-01-070-0002-Building	1.30	0.98	0.11	0.01	0.20
14		2406-01-800-0101-Canal Side Farm	18.63	12.99	2.55	3.00	0.09
15		2406-02-110-0003-Sanctuary	4.22	3.78	0.22	0.07	0.15
16	20	2210-01-200-0001-Other dispensaries (T.B. Eradication Programme)	37.34	33.79	0.08	1.06	2.41
17		2210-01-200-0002-Other dispensaries (Leprosy Eradication Programme)	54.71	38.21	2.94	8.07	5.49
18		2210-01-200-0005-Other dispensaries (Local dispensaries)	17.53	10.93	0.97	5.38	0.25
19	21	2202-01-101-0001-Government Primary and Middle School	4307.48	3925.21	27.89	52.86	301.52
20		2202-01-191-0001-Consolidated payment to Municipal Teachers	14.29	12.05	1.03	0.51	0.70

Appendix 2.6

Sl.No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expen-diture	Re-appropr-iation	Surren-dered	Final Savi-ngs
21	21	2202-01-192-0001-Consolidated payment to Municipal Teachers	68.40	11.24	14.33	26.78	16.05
22		2202-01-193-0001-Consolidated payment to Municipal Teachers	27.00	10.07	0.62	8.88	7.43
23		2202-01-198-0002-Consolidated payment to Panchayat Teachers	104.82	76.61	1.00	17.10	10.11
24		2202-02-107-0106-Chief Minister Girls Cycle Scheme	181.98	133.39	19.45	26.15	2.99
25		2202-02-107-0107-Chief Minister Girls Uniform Scheme	220.00	103.46	55.00	43.74	17.80
26		2202-02-191-0001-Consolidated payment to Municipal Secondary School Teachers	7.00	3.64	1.00	0.20	2.16
27		2202-02-192-0001-Consolidated payment to Municipal Secondary Teachers	7.00	4.43	1.00	0.20	1.37
28		2202-02-193-0001-Consolidated payment to Municipal Secondary Teachers	8.50	5.80	1.50	0.36	0.74
29		2202-02-193-0002-Consolidated payment to Municipal Higher Secondary Teachers	4.10	2.97	0.36	0.05	0.72
30		2202-02-196-0001-Consolidated grants to Zila Parishad Secondary Teachers	144.00	93.91	24.00	5.25	20.84
31		2202-02-196-0002-Consolidated grants to Zila Parishad Higher Secondary Teachers	35.00	23.83	6.00	1.02	4.15
32		2202-05-103-0002-Government Sanskrit Schools	3.38	1.96	0.77	0.59	0.06
33	22	2055-00-109-0005-Special Auxiliary Police	163.40	113.01	27.03	23.12	0.24
34		2055-00-114-0001-Signal	58.11	48.83	4.67	3.30	1.31
35		2056-00-101-0003-Sub-jail	20.16	14.05	2.20	3.70	0.21
36		4070-00-052-0101-Equipment for jails	20.00	6.30	5.00	8.67	0.03
37	23	2851-00-107-0101-Special Integrated Scheme for Backward Classes Development of Sericulture	14.52	10.98	1.07	2.15	0.32
38	26	2230-01-101-0108-Shram Adhiniyamon Ke Kriyanwayan Hetu Pariwartan Tantra Ka Suddhrikaran	1.00	0.37	0.24	0.34	0.05
39		2230-01-102-0002-Inspector of Factories	4.17	3.02	0.35	0.79	0.01
40		2230-01-103-0103-Strengthening of Child Labour Machinery	1.75	0.75	0.43	0.53	0.04
41		2230-03-003-0109-Moderisation of Machine	4.00	2.84	1.00	0.07	0.09
42	27	2014-00-105-0001-Civil and Session Courts	420.62	355.63	3.00	52.98	9.01
43	30	2251-00-090-0011-Minority Welfare Department	2.14	1.53	0.22	0.36	0.03

Appendix 2.6

Sl.No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expen-diture	Re-approp-riation	Surren-dered	Final Savi-ngs
44	32	2011-02-101-0005-Members	38.30	34.22	0.11	3.96	0.01
45		2011-02-102-0006-Members	11.13	8.50	0.60	1.61	0.42
46	33	2053-00-094-0001-Sub-divisional Establishment	84.10	58.47	0.44	16.06	9.13
47	35	3454-02-204-0001-Statistical machinery at Block Level	7.61	4.85	1.52	1.21	0.03
48		4070-00-051-0111-Works for Evaluation Office	491.84	0.00	122.95	367.73	1.16
49	36	2215-01-102-0002-Hand Tube Wells Tanks and Wells high flow Tube Well	124.45	102.38	5.97	15.61	0.49
50	38	2039-00-001-0002-District charges	61.31	38.97	0.03	21.54	0.77
51	39	2070-00-106-0004-Training	0.63	0.44	0.03	0.09	0.07
52		2245-02-101-0006-Grants for Buildings damaged by fire	15.00	1.99	1.50	10.67	0.84
53	40	2029-00-104-0001-Expenditure on Revenue Administration	359.23	321.66	0.11	32.94	4.52
54	41	3054-80-001-0002-Supervision	219.40	170.30	0.11	46.36	2.63
55	43	2203-00-105-0001-Certificate Course	24.53	22.58	0.76	0.84	0.35
56		4202-02-105-0102-Polytechnic/ Engineering/Technical College	17.51	13.28	0.50	2.72	1.01
57	49	2700-02-101-0002-Other Maintenance Expenditure	21.60	17.38	1.15	2.48	0.59
58		2700-03-001-0001-Establishment	161.49	149.02	0.39	11.97	0.11
59		2701-04-101-0002-Other Maintenance Expenditure	12.00	6.59	1.30	3.61	0.50
60		4700-01-789-0101- Koshi Basin Ki Sinchai Pariyojnaye	12.00	0.01	3.00	8.77	0.13
61		4700-02-789-0101- Irrigation project for Gandak Basin	15.00	3.52	3.75	7.48	0.25
62		4701-04-051-0101- Irrigation project of Kiul-Badua-Chandan Basin (works)	2.00	0.02	0.50	0.64	0.84
63		4701-04-789-0101- Irrigation project of Kiul-Badua-Chandan Basin	35.30	15.65	8.75	8.01	2.89
64		4711-01-051-0106-Zamindari Embankment	16.30	14.53	0.78	0.01	0.98
65		4711-01-789-0102- Drainage Project (Works)	10.00	4.61	2.50	2.73	0.16
Total			**14568.59**	**8409.75**	**902.68**	**1053.00**	**4202.53**

(Source- Detailed Appropriation Accounts (including Grant Audit Register), Government of Bihar)

Appendix 2.7

Substantial surrenders (₹ five crore or more than 50 *per cent* of the total provision) made during the year

(Reference : Paragraph 2.3.6, Page 46)

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expen-diture	Amount surren-dered	Savi-ngs	Perc-entage
1	01-Agriculture Department	2401-00-105-0105-National project on fertilisation management	8.30	2.33	5.97	0.00	71.93
2		2401-00-108-0615-Integrated scheme for oilseed, pulses, palm oil and maize (ISOPOM 75:25) new scheme	23.13	9.56	13.29	0.28	57.46
3		2401-00-109-0103-Emergency project for flood and drought	619.75	135.25	447.17	37.33	72.15
4		4401-00-051-0101-Establishment of building of agriculture office	70.00	24.81	45.19	0.00	64.56
5	02-Animal and Fisheries Resources Department	2403-00-101-0101-Hospitals, dispensaries and other establishment	105.08	8.03	96.96	0.09	92.27
6		2403-00-103-0106-Scheme for range poultry farm, central poultry development and production and distribution of poultry feed	61.50	0.42	60.72	0.36	98.73
7		2403-00-104-0102-Nutrition and development of avi and aaza	83.40	0.11	83.29	0.00	99.87
8		2403-00-106-0607-Scheme for control and prevention of animal diseases	20.81	7.00	13.81	0.00	66.36
9		2405-00-001-0102-Fisheries extension	10.10	1.43	8.65	0.01	95.54
10		3454-01-001-0602-Cattle Census	22.71	7.16	13.55	2.00	59.67
11	03-Building Construction Department	4047-00-051-0105-Establishment of additional resources in treasury offices	19.00	3.83	12.46	2.71	65.58
12		4059-01-051-0115-Building of schedule castes and schedule tribes welfare department	86.79	1.38	85.41	0.00	98.41
13		4059-01-051-0117-Building for blocks	75.00	2.80	68.19	4.01	90.92
14		4059-60-051-0113-Audhyogik prashichhan sansthano ke bhawano ka nirman (Vit ayog ke anushansa ke alok me)	20.00	4.15	15.85	0.00	79.25
15		4408-02-101-0101-Food storage and warehousing	297.16	34.72	254.37	8.07	85.60
16	04-Cabinet Secretariat Department	2070-00-114-0001-Maintenance of Government aircrafts	24.00	9.12	14.87	0.01	61.96
17	06-Election Department	2015-00-108-0001-Expenditure on issue of Photo Identity Cards to Voters	12.10	3.14	8.80	0.16	72.73

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expen-diture	Amount surren-dered	Savi-ngs	Perc-entage
18	08-Art, Culture and Youth Department	2204-00-104-0102-Sports and Games	11.25	4.88	6.34	0.03	56.36
19	10-Energy Department	2801-80-190-0002-Rajiv Gandhi Rural Electrification Project and Sam Vikash Yojna	87.89	11.17	76.72	0.00	87.29
20		2810-60-600-0101-Non-conventional sources of energy grants-in-aid	13.68	3.59	10.09	0.00	73.76
21		4801-05-190-0101-Pichhra Kshetra Vikash Kosh Yojna	858.88	173.63	685.25	0.00	79.78
22		6801-00-190-0003-Loans to Bihar Electricity Board	20.69	2.22	18.47	0.00	89.27
23		6801-00-190-0101-Structure and distribution of Bihar State Electricity Board	60.00	14.42	45.58	0.00	75.97
24		6801-00-190-0104-Loans to Bihar State Electricity Board	788.71	281.12	507.59	0.00	64.36
25		6801-00-190-0110-Loans for Bihar State Power (Holding) Company Ltd.	53.82	26.41	27.41	0.00	**50.92**
26		6801-00-201-0101-Bihar State Hydro Electric Corporation	58.00	12.00	46.00	0.00	79.31
27	12-Finance Department	2054-00-095-0103-Bihar Revenue Administration Intranet (Brain Project Samposhit)	25.40	4.78	20.59	0.03	81.06
28		2515-00-102-0114-Bihar Gramin Jiwikoparzon Priyojna (Vishwa bank samposhit)	129.83	58.64	71.19	0.00	54.83
29		2515-00-789-0101- State Rural Livehood Scheme (WB)	69.08	32.61	36.47	0.00	52.79
30	14-Repayment of Loans	6003-00-108-0001-Co-operative Department	14.75	5.75	9.00	0.00	61.02
31	17-Commercial Taxes Department	2040-00-001-0005-Mission mode project	10.45	1.30	9.14	0.01	87.46
32	18-Food and Consumer Protection Department	3456-00-001-0002-District charges	46.91	4.34	42.59	0.03	90.79
33		3456-00-193-0101-Nigrani and Anushravan hetu gathit samiti ke gair sarkari sadasyon ko baithak aur yatra bhatta	7.25	0.00	7.13	0.12	98.34
34	20-Health Department	2210-01-110-0016-Mental Hospital	13.00	2.00	11.00	0.00	84.62
35		2210-05-105-0010-Bhagalpur Medical College	19.99	6.94	13.05	0.00	65.28
36		2210-05-105-0024-Government medical college, Madhepura	7.32	0.63	6.69	0.00	91.39
37		4210-03-105-0108-Swasthya awam poshan karyakaram-EAP	140.00	46.20	93.80	0.00	67.00
38	21-Education Department	2202-01-107-0601-Primary teacher's training college	174.31	1.55	172.59	0.17	99.01

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expen-diture	Amount surren-dered	Savi-ngs	Perc-entage
39	21-Education Department	2202-01-192-0001-Consolidated payment to municipal teachers	68.40	11.25	41.10	16.05	60.09
40		2202-02-001-0101-Directorate of secondary education	13.25	2.27	9.06	1.92	68.38
41		2202-02-109-0607-Rashtriya madhamic siksha abhiyan	735.77	15.65	536.18	183.94	72.87
42		2202-03-102-0118-For management institution of national level	15.00	4.00	11.00	0.00	73.33
43		2202-80-004-0121-Bihar Rajbhasa Academy	10.00	0.45	9.55	0.00	95.50
44	22-Home Department	2055-00-109-0006-Strengthening of terrorism affected PS/OP under SRE scheme	21.00	5.77	15.23	0.00	72.52
45		2055-00-109-0009-Hiring of vehicles/helicopters/means of communication during emergency in covered districts under SRE scheme	13.00	0.08	12.92	0.00	99.38
46		2055-00-115-0001-Equivelent amount of central government under the scheme of modernisation of police force	36.00	14.53	21.47	0.00	59.64
47		2070-00-003-0005-Frequent training to home guard	12.00	4.05	7.95	0.00	66.25
48		4055-00-789-0101-Construction and maintenance for police building	80.00	0.00	79.28	0.72	99.10
49		4070-00-051-0101-Bihar fire brigade service for building construction	15.39	7.03	8.36	0.00	54.32
50		4070-00-052-0101-Equipment for jails	20.00	6.30	13.67	0.03	68.35
51	25-Information Technology Department	2852-07-202-0106-Gyan city project	40.00	6.49	33.51	0.00	83.77
52		2852-07-202-0108-State data centre	17.72	7.71	10.01	0.00	56.49
53		2852-07-202-0109-E-governance, State Plan	65.00	30.91	34.09	0.00	52.45
54		3451-00-090-0118-Secretariat's local network	20.00	6.72	11.86	1.42	59.30
55		4859-02-004-0101-Bihar State Wide Area Network (SWAN)	45.00	18.81	26.19	0.00	58.20
56	27-Law Department	2014-00-105-0701-Civil and session courts	30.83	8.12	22.70	0.00	73.63
57		2014-00-106-0001-Organisation of morning, evening, special judicial magistrate and shift court on recommendation of the Finance Commission	42.86	1.79	41.06	0.01	95.80
58		2014-00-114-0002-Legal aid to the poor	16.52	7.28	9.24	0.00	55.93
59	30-Minorities Welfare Department	2202-02-107-0103-Scholarship of middle students of minority	15.00	3.50	11.50	0.00	76.67

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expen-diture	Amount surren-dered	Savi-ngs	Perc-entage
60	30-Minorities Welfare Department	4225-80-051-0101-Renovation and construction of residential school, hostel and other buildings	26.75	7.20	19.55	0.00	73.08
61	33-General Administration Department	2051-00-103-0001-Bihar staff selection commission	23.40	3.61	19.64	0.15	83.93
62	35-Planning and Development Department	2053-00-093-0105-Finance Commission State Nawochar Fund	19.00	6.13	12.00	0.87	63.16
63		3451-00-101-0101-Bihar State Planning Board	411.39	0.02	411.37	0.00	**99.99**
64		3454-02-204-0401-Economic census	10.00	0.02	9.98	0.00	99.80
65		3454-02-205-0101-Integrated Statistical Development Plan	77.40	4.12	71.63	1.65	92.55
66		4070-00-051-0107-Chief Minister area development programme	520.05	89.01	429.83	1.21	82.65
67		4070-00-051-0109-Stregthening of planning machinery-local needs under district level plan	9.00	1.13	7.87	0.00	87.44
68		4070-00-051-0111-Works for evaluation office	491.84	0.00	490.67	1.17	99.76
69	36-Public Health Engineering Department	4215-01-102-0101-Rural water supply scheme	21.25	5.71	15.54	0.00	73.13
70		4215-01-102-0116-Loans from NABARD for development of infrastructure for supply of drinking water in rural areas	67.00	3.10	63.87	0.03	95.33
71		4215-01-102-0117-Rural piped water supply schemes-Minimum needs programme	11.70	5.48	6.22	0.00	53.16
72		4215-01-102-0119-Direction, administration and establishment	10.00	2.91	7.09	0.00	70.90
73		4215-01-789-0101- Anachadit, Anshik Achhadit, Jal gunwatta prabhawito ko achadan hetu jalapurti ka nirman	16.00	3.02	12.98	0.00	81.13
74		4215-01-789-0111-Rural Water Supply Plan	35.23	9.20	26.03	0.00	73.89
75		4215-02-106-0104-Strengthening of supply for drinking water and cleanliness in urban area	21.57	9.44	12.10	0.03	56.10
76	39-Disaster Management Department	2245-02-101-0001-Cash payment to helpless and handicapped person	30.00	1.96	27.64	0.40	92.13
77		2245-02-101-0002-Supply of good grains	100.00	1.06	96.40	2.54	96.40
78		2245-02-101-0004-Free distribution of clothes and utensils to affected persons	10.00	0.81	9.19	0.00	91.90
79		2245-02-101-0006-Grants for building damaged by fire	15.00	1.99	12.17	0.84	81.13
80		2245-02-101-0007-Grants for clothes damaged by fire	10.00	3.00	5.77	1.23	57.70
81		2245-02-106-0001-Repairs and restoration of damaged roads and bridges	20.00	2.25	17.75	0.00	88.75

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expen-diture	Amount surren-dered	Savi-ngs	Perc-entage
82	39-Disaster Management Department	2245-02-112-0002-Evacuation of population	50.00	10.25	35.35	4.40	70.70
83		2245-02-112-0104-Purchase of communication instruments	9.10	1.00	8.01	0.09	88.02
94		2245-80-102-0104-State disasters response course	16.00	2.91	13.09	0.00	81.81
85		2245-80-102-0105-Awarness and capability development	5.65	0.58	5.07	0.00	89.73
86	40-Revenue and Land Reforms Department	2029-00-001-0102-Consolidation of holding	20.18	9.35	10.59	0.24	52.48
87		4047-00-050-0104-Purchase of land for road construction (Revenue and land reform department)	13.06	3.94	8.40	0.72	64.32
88		4047-00-789-0101-Land acquisition	32.86	12.33	20.50	0.03	62.39
89	41-Road Construction Department	3054-80-001-0006-National Highway Project-Direction	50.00	0.00	29.28	20.72	58.56
90		5054-03-101-0104-Chief Minister Bridge Construction Scheme	400.00	153.14	239.16	7.70	59.79
91		5054-03-337-0109-Construction of bridge and road connecting market and surrounding regions (Bihar trade development fund)	100.00	44.66	50.00	5.34	50.00
92		5054-03-789-0101-Major road	225.00	56.64	145.00	23.36	64.44
93	42-Rural Development Department	2216-03-105-0101-BPL work	120.00	39.60	80.40	0.00	67.00
94		2501-01-001-0104-Vigilance processing re-engineering	10.00	1.13	8.87	0.00	88.70
95		2501-06-789-0101-Swarnjayanti Gram Swarojgar Yojna	69.60	15.47	53.40	0.73	76.72
96	44-Scheduled Castes and Scheduled Tribes Welfare Department	2225-01-277-0613-Post entrance scholarship	30.00	9.82	19.99	0.19	66.63
97	45-Sugar Industries Department	2401-00-789-0108-Sugarcane Development	11.40	4.08	7.31	0.01	64.12
98		6860-04-190-0001-Loans to sugar factories	22.58	8.95	13.63	0.00	60.36
99	48-Urban Development and Housing Department	2015-00-109-0001-Election of municipal corporation, municipal council and panchayats	40.00	15.26	24.71	0.03	61.77
100		2217-01-191-0107-Assistance grant to urban local bodies for urban consolidated development	22.37	0.00	21.25	1.12	94.99
101		2217-03-191-0107-Assistance grant to urban local bodies for urban consolidated development	22.37	0.00	16.36	6.01	73.17
102		3475-00-108-0101-Assistance grant to swarna jayanti urban employment scheme	92.83	35.81	51.02	6.00	54.96
103	49-Water Resources Department	4700-01-789-0101-Koshi basin ki sichai pariyojnaye	12.00	0.10	11.77	0.13	98.08
104		4700-02-789-0101-Irrigation project for Gandak basin	15.00	3.52	11.23	0.25	74.87

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expen-diture	Amount surren-dered	Savi-ngs	Perc-entage
105	49-Water Resources Department	4700-04-051-0103-Irrigation project for Gandak-Kiul-Badua-Chandan (works) (NABARD)	19.75	6.91	11.38	1.46	57.62
106		4700-80-051-0101-Backward region grants	283.29	120.44	153.43	9.42	54.16
107		4701-03-051-0103-Irrigation project for Sone basin (works) (NABARD)	27.62	5.81	21.64	0.17	78.35
108		4701-04-051-0103-Irrigation project of Kiul-Badua-Chandan Basin (works) (NABARD)	23.87	7.73	16.11	0.03	67.49
109		4711-01-051-0104-Flood control embankment road project (works) (NABARD)	73.09	11.58	58.38	3.13	79.87
110		4711-01-789-0102-Drainage projects (works)	10.00	4.62	5.22	0.16	52.20
111	50-Minor Water Resource Department	2702-02-005-0002-Maintenance of lift irrigation schemes	7.00	0.76	5.07	1.17	72.43
112		2702-03-101-0002-Other maintenance expenditure	7.00	1.63	5.10	0.27	72.86
113		2702-03-102-0005-Other maintenance expenditure	13.45	0.72	11.89	0.84	88.40
114		2702-03-103-0104-Private tube wells	23.52	10.35	13.11	0.06	55.74
115		4702-00-101-0101-Minor irrigation	88.24	34.12	53.24	0.88	60.34
116		4702-00-789-0101-Minor irrigation project	16.15	3.38	9.66	3.11	59.81
117	51-Social Welfare Department	2235-02-102-0615-Integrated child protection scheme	34.15	8.72	25.43	0.00	74.46
118		2235-02-102-0618-RGSEAG "Sabla"	104.58	30.33	74.07	0.18	70.83
119		2235-02-103-0111-Baby Saving Scheme	52.00	6.56	42.00	3.44	80.77
Total			**9633.07**	**1955.50**	**7306.58**	**371.02**	

(Source: Detailed Appropriation Accounts, Government of Bihar)

Appendix 2.8

Hundred *per cent* surrender of funds

(Reference : Paragraph 2.3.6, Page 46)

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
1	01-Agriculture Department	2401-00-103-0614-Consolidated cereal development programme (Macromode 90:10)	12.00
2		2401-00-103-0104-Consolidated cereal development programme (Macromode State Share 10:90)	2.00
3		2401-00-107-0408-Strengthening & Modernisation of insect management in India	0.23
4		2401-00-107-0602-Consolidated insect management programme (Macromode 90:10)	3.60
5		2401-00-107-0104-Consolidated insects management programme (Macromode)	0.40
6		2401-00-109-0114-Agri-business Infrastructure Development Project (EAP)	10.00
7		2401-00-109-0115-Agriculture Road map coppers	70.00
8		2401-00-113-0115-Use in renewal energy in agriculture	10.00
9		2402-00-102-0601-Punpun and Kosi (FRR) (Macromode 90:10)	0.90
10		2402-00-102-0602-NWDPRA (Macromode 90:10)	4.50
11		2402-00-102-0102-Punpun and Koshi (FRR) (Macromode 10:90)	0.10
12		2402-00-102-0103-NWDPRA (Macromode 10:90)	0.50
13		2402-00-102-0109-Jal Chhajan Development Programme for agriculture	13.29
14		2415-01-277-0111-Agriculture college, Kishanganj	20.50
15		2415-07-277-0101-Horticulture College, Nalanda	8.40
16		2415-80-789-0101-Garden University, Nalanda	1.60
17		2435-01-101-0102-Seed certification agency	1.20
18	02-Animal and Fisheries Resources Department	2403-00-103-0610-Rural backyard poultry	7.00
19		2403-00-103-0109-National Agriculture Development Scheme	1.50
20		2403-00-104-0105-National Agriculture Development Plan	1.30
21		2403-00-107-0606-Scheme of distribution and purchase for production of fodder seed	1.00
22		2403-00-107-0106-Scheme of Distribution and purchase for production of fodder seed	0.25
23		2403-00-109-0106-State Animal Husbandry Training Complex	2.68
24		2403-00-113-0104-National Agriculture Development Plan	3.89
25		2403-00-789-0101-Scheme of Backward goat rearing	5.00
26		2405-00-101-0603-Fisheries training and extension scheme	0.60
27		2405-00-101-0605-Development of inland fisheries statistics	0.19
28		2405-00-101-0612-Fisheries marketing scheme	5.85
29		2405-00-101-0106-Residence, lavatory, drinking water and other civic amenities to fisherman	5.00
30		2405-00-101-0107-Fisheries investigation scheme	0.60
31		2405-00-101-0110-Fisheries training and extension scheme	0.15
32		2405-00-101-0112-Fisheries marketing scheme	0.65
33		2405-00-120-0601-Residence and other civic amenities for fisherman	5.00
34		2405-00-789-0101-Assistance for fishermen	5.11
35		2415-03-277-0101-Bihar animal science and technical university	20.00
36		4403-00-109-0101-State Animal Husbandry Training Complex	7.32
37		6405-00-190-0002-Loans to Bihar State fisheries department corporation	0.03
38	03-Building Construction Department	2059-01-053-0118-Renovation and Modernization of Finance Department	0.61
39		4059-01-051-0605-Strengthening plan of animal hospital	0.75
40		4059-01-051-0105-Construction of building for animal and fisheries department	29.25
41		4059-01-051-0106-Construction/renovation of record cell cum office building for cabinet secretariat	0.65

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Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
42	03-Building Construction Department	4059-01-051-0112-Strengthening plan of animal hospital	0.25
43		4059-01-051-0116-Construction of combined labour building	4.75
44		4059-60-051-0611-Babu Jagjiwan Ram Hostel plan	27.00
45		4059-60-051-0108-Virasat Sanrakshan-Finance Commission	21.00
46		4059-60-051-0110-National Agriculture Development Scheme (Animal and Fisheries Department)	23.60
47		4059-60-051-0111-Babu Jagjiwan Ram Hostel Plan	15.00
48		4059-60-789-0103-Virasat Sanrakshan-Finance Commission	4.00
49		4059-80-004-0001-Preliminiary work before construction	0.15
50		4059-80-051-0002-Minor works	3.75
51		4059-80-051-0604-Judicial Buildings	2.18
52		4059-80-051-0118-Construction and renovation of building of residential school and hostel of backward classes	1.00
53		4216-01-700-0001-Other Administrative Services	0.05
54		4216-01-700-0602-Judicial Residence Buildings	1.00
55		4216-80-101-0001-Preliminary work before construction	0.10
56	04-Cabinet Secretariat Department	2070-00-001-0103-Eradication of Public Grievance	3.00
57	05-Secretariat of the Governor	2012-03-106-0004-Decoration expenditure of Governor House	0.05
58	06-Election Department	2015-00-103-0002-Electoral rolls for legislative council	0.15
59	09-Co-operative Department	2401-00-110-0101-Grants for other expenditure and premium to State Crop Insurance Fund under National Agricultural Insurance Scheme	0.50
60		2401-00-110-0104-Grants to State Crop Insurance Fund for compensation to farmer's for damaged crops under National Agricultural Insurance Scheme	150.00
61		2425-00-003-0103-Construction and repairing of buildings of Co-operative Training Institutions	0.01
62		3451-00-090-0101-Co-operation Department	7.50
63		6408-02-190-0101-Grants for construction of store to Bihar State Store Corporation	16.00
64		6425-00-108-0115-Loans to Co-operative Societies for construction of godown	0.01
65	10- Energy Department	2810-60-789-0101-Non-conventional sources of energy	2.61
66		6801-00-190-0105-Loan to Bihar State Electricity Council APDPRP	53.82
67		6801-00-789-0102-Loans to Bihar State Electricity Council	150.23
68		6801-00-789-0103-Loans to Bihar State Electricity Council APDPRP	10.25
69		6801-00-789-0105-Loans to Bihar State Power (Holding) Co. Ltd. APDPRP	10.25
70	11-Backward Class and Most Backward Class Welfare Department	2225-03-277-0606-Hostel for students-Major Construction Works	1.00
71		2225-03-277-0607-Hostel for girl students-Major Construction Works	1.00
72		2225-03-277-0107-Hostel for students-Major Construction Works (50:50)	1.00
73		2225-03-277-0108-Hostel for girl students-Major Construction Works-State share (50:50)	1.00
74	12-Finance Department	7610-00-201-0002-House building advance to Officers of All India Services	0.50
75	13-Interest Payments	2049-60-701-0004-Interest due in the case of refund of sales tax	0.14
76	16-Panchayati Raj Department	2515-00-101-0110-Panchayati Raj administration and public development	52.18
77		2515-00-101-0112-Backward region grant fund scheme for Siwan district	13.22

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Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
78	16-Panchayati Raj Department	2515-00-789-0107-Panchayati Raj Byawastha aur Manaw Sansadhan Vikash	7.82
79		2515-00-789-0109-Backward region development fund plan for Siwan district	1.71
80		2515-00-796-0116-Backward region development fund plan for Siwan district	0.08
81		4515-00-101-0104-Panchayat Sarkar Bhawan in respect of Recommendation of Finance Commission	208.43
82		4515-00-789-0102-Panchayat Government Building on the Recommendation of Finance Commission	41.57
83	18-Food and Consumer Protection Department	3456-00-191-0101-Nigrani and Anushravan hetu gathit samiti ke gair sarkari sadasyon ko baithak awam yatra bhatta	0.48
84		3456-00-192-0101-Nigrani and Anushravan hetu gathit samiti ke gair sarkari sadasyon ko baithak awam yatra bhatta	7.00
85		3456-00-198-0101-U Gathit samiti ke gair sarkari sadasyon	10.00
86	19-Environment and Forest Department	2406-01-101-0126-Rastriya Sam Vikash Yojna	4.83
87		2406-02-110-0603-Other park-Sanjay Gandhi Zoological Park (100% CSS)	0.50
88		2406-02-110-0615-Valmiki Nagar Tiger Project Eco Development (100% CSS)	0.25
89		2406-02-110-0619-Development of waste land	0.50
90		2406-02-110-0620-Development of sanctuaries	0.20
91		2406-02-110-0109-Sanjay Gandhi Jaiwik Udyan (50:50) Central Sanctuary Authority Sponsored Scheme	0.50
92		2406-02-110-0120-Development of sanctuaries	0.20
93		2406-02-111-0601-Other Park	0.50
94	20-Health Department	2210-01-102-0101-Employees State Insurance Scheme	0.25
95		2210-05-105-0015-Education fees determination committee	0.10
96		2210-05-105-0016-Admission supervision committee	0.10
97		2210-05-200-0101-Grants-in-aid to Indira Gandhi Institute of Medical Science, Patna	93.91
98		2011-00-001-0601-Direction	0.09
99		2235-60-200-0012-Chief Minister's medical assistance fund	25.00
100		4210-01-110-0104-Bhagalpur Medical College Hospital, Bhagalpur	0.85
101		4210-01-110-0105-Patna Medical College Hospital, Patna	0.85
102		4210-01-110-0107-Darbhanga Medical College Hospital, Darbhanga	1.05
103		4210-01-110-0108-Magadh Medical College Hospital, Gaya	0.85
104		4210-01-110-0110-Indira Gandhi Heart Institute, Patna	5.35
105		4210-03-050-0102-Land acquisition for All India Institute of Medical Science, Patna (Allopathy)	5.00
106		4210-03-105-0102-Repairs of Calvert in girls hostel of DMCH	1.36
107		4210-03-105-0104-Patna Medical College, Patna	0.95
108		4210-03-105-0106-Shri Krishna Medical College, Muzaffarpur	2.40
109		4210-03-105-0107-Bhagalpur Medical College, Bhagalpur	2.80
110		4210-03-789-0101-Medical Colleges	5.73
111		4210-05-050-0102-Land Acquisition for Homeopathic college, Muzaffarpur	0.71
112		4210-05-050-0103-Land Acquisition for Ayurvedic college, Patna	0.11
113	21-Education Department	2202-01-109-0003-Tour to students of middle schools	28.72
114		2202-01-789-0101-Equipments	1.08
115		2202-02-001-0106-Co-ordinated handicapped education project	0.50
116		2202-02-109-0105-ITC Project	53.00
117		2202-02-110-0007-Grants for Non-Government schools	285.00
118		2202-03-103-0101-Government womens College	2.00
119		2202-80-004-0112-Jagjiwan Ram Parliamentary Studies and Political Research Institute, Patna	1.00
120		2205-00-105-0011-Assistace to joint fund of Raja Rammohan Roy library Kolkata and State Government	0.40

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
121	22-Home Department	2055-00-001-0006-Expenditure relating to security in violence affected areas (to be compensated from Govt. of India)	0.43
122		2070-00-108-0604-Agni Awam Akasmik Sewao Ke Sudridhikaran	6.00
123	23-Industries Department	2851-00-105-0101-Grants-in-aid to Bihar State Khadi Gramodyog Board	4.89
124		2851-00-789-0102-Development for handicraft	0.01
125		2851-00-789-0103-Establishment of district industry centres	0.12
126		2851-00-789-0106-Bihar Rajya Khadi Gramodyog Board ko Sahayak Anudan	0.11
127		2852-80-102-0150-Establishment of Central Institute of Plastic Engineering and Technology	0.70
128		2852-80-789-0103-Establishment for central institute of plastic Engineering and technology	0.05
129		4851-00-102-0102-Tool room training centre	2.50
130		6885-01-190-0101-Loans to Bihar State Industries Corporation	0.05
131		6885-01-190-0109-Loans to Bihar State credit and investment corporation limited	0.20
132		6885-01-190-0110-Interest free loan to Bihar State Financial Corporation	0.20
133		6885-01-190-0113-Bihar Rajya Film Vikash Nigam	0.05
134	25-Information Technology Department	2852-07-202-0101-National E-governance project common service centre	12.00
135		2852-07-202-0102-Public grievance cell in chief minister secretariat	0.65
136		2852-07-202-0104-E-purchasing plan	1.00
137		2852-07-789-0101-National E-governance Plan (Common service centre)	1.92
138		2852-07-789-0102-State data centre	1.20
139		2852-07-789-0103-E-governance state plan	5.00
140		2852-07-789-0104-Advertisement and Extension plan for information technology	1.20
141		3451-00-090-0131-Renovation and modernisation of information technology department	3.70
142		4859-02-789-0101-Bihar State wide area network (SWAN)	2.00
143	26-Labour Resource Department	2230-01-101-0109-Computerisation and Modernisation	0.50
144		2230-02-004-0103-Sarveshan Shodh Awam Mulyankan under E.M.I. programmes	0.05
145		2230-03-003-0128-Bhavishya Me Kushal Sharam Shakti Ki Aklan Ke Liye Adhayayan	0.05
146		4250-00-051-0101-Construction of building of Industrial Training Institute	4.00
147	29-Mines and Geology Department	2853-02-004-0101-Geological and G.P.S. Lab	1.00
148	30-Minorities Welfare Department	2202-03-107-0105-Scholarship for College Students of Minority	0.30
149		2202-03-107-0106-Scholarship for coaching to students of minority of Bihar Public Service Commission	0.20
150		2250-00-003-0101-Training of workers of Minority Classes	0.10
151		2250-00-800-0101-Computerisation work of survey of waqf property	0.10
152		2250-00-800-0107-For maintenance, Security and Protection of Waqf Property	0.20
153		2250-00-800-0108-GIA as revolving Fund for Development of Waqf Property	0.30
154		4225-80-051-0102-Alpsankhayak Samudayo Ke Mahanubhawa Ke Nam Se Bhawan nirman	0.10
155		7465-00-190-0102-Chief Minister's Minority Employment Debt Plan	15.00

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
156	35-Planning and Development Department	3454-02-204-0620-Bharat Statistical Strengthening Project	35.18
157		3454-02-204-0120-Bharat Statistical Strengthening Project	2.60
158		3454-02-205-0003-Strengthening to State Statistical System-Finance Department	7.60
159		3454-02-206-0101-Finance Commission UID works	73.84
160		4070-00-051-0104-Apki Sarkar Apke Dwar	60.00
161	36-Public Health Engineering Department	2215-01-198-0001-Grants-in-aid to village Panchyats for repairing to Tube wells	7.20
162		2215-02-003-0102-Training-cum-research centre for monitoring and others works of State Water Purifying Mission	0.50
163		4215-01-102-0602-Central rural water supply programme	10.00
164		4215-01-102-0112-State share to Centrally Sponsored Scheme-under Ground Water Recharge and Rain Water Harvesting	0.50
165		4215-01-102-0115-Water conservation, ground water recharge and rain water harvesting	0.20
166		4215-01-102-0128-Research work	0.05
167		4215-01-789-0102-Gramin Jalapurti Yojna	2.50
168		4215-01-789-0104-Gramin Kshetro Me Payjalapurti Ke Liye Sanrachana Ka Vikas Hetu (NABARD) Se Rin	8.33
169		4215-01-789-0105-Anachadit, Anshik Anachadit, Jal Gunwatta Prabhawit Jilo ke Achadan hetu nalkupo ke nirman	3.00
170		4215-01-796-0107-Gramin Jalapurti Yojna	2.00
171		4215-01-796-0109-Gramin Kshetro Me Payjalapurti Ke Liye Sanrachana Ka Vikash Hetu (NABARD) Se Rin	0.31
172		4215-01-796-0110-Anachadit, Anshik Anachadit, Jal Gunwatta Prabhawito ke Achadan hetu Nalkupo ka nirman	0.30
173		4215-01-796-0115-Rural water supply scheme	0.25
174	38-Registration, Excise and Prohibition Department	2039-00-001-0007-Compensation for closure of excise shops	0.20
175	39-Disaster Management Department	2245-01-101-0001-Cash payment to helpless and handicapped persons	25.00
176		2245-01-101-0002-Supply of food grains	10.00
177		2245-01-101-0003-Gratuitous relief to draught affected families	0.10
178		2245-01-101-0004-Free distribution of clothes and utensils to draught affected persons	0.01
179		2245-01-101-0006-Other works (Grants to agricultural department for agricultural input)	13.00
180		2245-01-101-0007-Self Employment	0.01
181		2245-01-102-0001-Supply of drinking water by truck and tankers	5.00
182		2245-01-104-0001-Supply of fodder	1.00
183		2245-01-105-0001-Medicine for cattle	0.50
184		2245-01-282-0001-Supply of medicine	0.10
185		2245-01-282-0002-Repair of wells etc for supply of water	5.00
186		2245-02-101-0008-Grants for supply of medicines to affected families by fire	0.50
187		2245-02-101-0011-Eroson of land for diversion of rivers flow	2.00
188		2245-02-101-0012-Reserved storage of one quintal food grain for starvation affected families under different panchayats	5.34
189		2245-02-101-0013-Cash payment to Rural Development Department for Swarojgar Yojana	0.10
190		2245-02-104-0001-Supply of fodder	2.50
191		2245-02-105-0001-Medicine for cattle	2.00
192		2245-02-107-0001-Repairs and Restoration of Government Health and Education Buildings	0.10
193		2245-02-108-0001-Repairs and Restoration of Government Residential Buildings	0.10

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
194	39-Disaster Management Department	2245-02-112-0004-Purchase of communication instruments	1.00
195		2245-02-113-0002-Repairs/Restoration of Buildings damaged by fire	0.01
196		2245-02-114-0002-Grants for annual crops	0.50
197		2245-02-114-0004-Grants for horticulture crops	0.10
198		2245-02-114-0005-Grants for perennial crops	0.10
199		2245-02-115-0001-Assistance to farmer to clean sand/silt/salinity from lands	0.50
200		2245-02-115-0002-Extraction of salinity/sand etc. from fishery area	0.10
201		2245-02-116-0001-Grants to farmers for repair of damaged tube well/ pump set etc.	0.10
202		2245-02-119-0001-Assistance to weavers for repairs/restoration of traditional weaving instruments	0.05
203		2245-02-119-0002-Assistance for purchase of threads and other materials	0.05
204		2245-02-119-0003-Assistance to handloom weavers	0.13
205		2245-02-196-0001-Assistance to Zila Parishads/District Level Panchayats	0.05
206		2245-02-197-0001-Grants-in-aid to block level Panchayats/ Intermediate level Panchayats	0.05
207		2245-02-282-0001-Supply of medicine for human beings	2.00
208		2245-02-282-0003-Supply of POL for mobile health unit	1.00
209		2245-02-800-0007-Expenditure in transporting the relief materials received from non-Government institute	0.10
210		2245-06-101-0001-Subsistance grant to the family of decreased persons	0.10
211		2245-06-113-0001-Repairing of house during the earthquake	0.05
212		2245-80-003-0001-Expenditure on calamity training	0.05
213		2245-80-102-0007-Shatabdi Anna Kalash Yojna	10.00
214		2245-80-102-0103-NDMA	0.04
215		2245-80-789-0101-Awarness and Capability Development	0.50
216	41-Road Construction Department	5054-02-337-0601-Border Road India Nepal	200.00
217	42-Rural Development Department	2216-03-105-0105-Enhancement scheme of Chief Minister's Indira Awas	10.00
218		2216-03-105-0106-Protsahan Scheme of Chief Minister's Indira Awas	10.00
219		2515-00-003-0101-Bihar Rural Development Training	4.10
220	43-Science and Technology Department	4202-02-789-0101-Polytechnic/Engineering/Technical College	24.95
221	44-Scheduled Castes and Scheduled Tribes Welfare Department	2225-01-102-0116-Prime Minister's model village schemes	2.00
222		2225-01-277-0008-Establishment of Book Bank	0.16
223		2225-01-277-0606-Scholarships up to matric standard to the children of those engaged in unclean occupation like scavenging and training works	1.00
224		2225-01-277-0609-Merit Development Programme	0.50
225		2225-01-793-0401-Multi Development for scheduled caste	40.00
226		2225-01-800-0004-Legal aid	0.01
227		2225-02-102-0101-Multiferous development of scheduled tribes receipt from Government of India under the Article 275 (1) of the Constitution	11.03
228		2225-02-277-0601-Stipend and Scholarship	0.02
229		2225-02-277-0603-Pre-examination training centre	0.03
230		2225-02-800-0101-Other welfare activities	0.02

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
231	45-Sugar Industries Department	2401-00-108-0108-National Development of sugarcane waste (Macro Mode State Share 10:90)	0.17
232		2401-00-789-0107-National Development of Sugarcane based coping system	0.03
233		2852-08-789-0101-Economic Assistance	4.56
234		2852-08-796-0101-Economic Assistance	0.29
235	47-Transport Department	3055-00-003-0101-Opening for driving training institute	1.55
236	48-Urban Development and Housing Department	2215-02-789-0102-Ganga jal pradushan ka niwaran	4.80
237		2215-02-796-0104-Ganga jal pradushan ka niwaran	0.30
238		2217-05-191-0101-Family survey for preparation of BPL list	10.00
239		2217-80-001-0101-Bihar Nagariya Vikash Pariyojna	58.00
240		2217-80-800-0133-Minimum cost Jalwahi toilet	0.50
241		3475-00-789-0101-Assistance grant to swarna jayanti urban employment scheme	4.00
242	49-Water Resources Department	4711-01-051-0107-Flood control project under Finance Commission	83.25
243	51-Social Welfare Department	2235-02-101-0106-Social Security and Welfare	7.00
244		2235-02-102-0001-Family and Child welfare	0.45
245		2235-02-102-0119-Swasth Poshan se sambandhit nigrani awam anushrawan (EAP)	37.00
246		2235-02-103-0110-Naari Sakti Project	24.00
247		2235-02-103-0113-Swasth Poshan se sambandhit nigrani awam anushrawan (EAP)	20.00
248		2235-02-104-0103-Mother Teresa pension plan	1.00
249		2235-02-106-0101-Pratiprekshan grih	5.70
250		2235-02-106-0108-Child welfare committee and youth council for justice	2.56
251		2235-02-200-0104-Bihar family benefit plan	5.00
252		2235-02-789-0108-Chief Minister women power scheme	6.00
253		2235-02-789-0109-Chief Minister girl coverage scheme	20.00
254		2235-02-800-0002-Inter-caste marriage-grants in aid	0.50
255		2235-02-800-0101-Exhibition seminar, conference etc.	0.50
256		4235-02-051-0101-Construction of different building under social welfare area	8.60
257		4235-02-102-0103-External aided scheme-consolidated child development plan	218.35
258		4235-02-102-0105-Swasthaya Anganbari Kendra (EAP)	7.00
259		4235-02-102-0106-Building for supervision home, Child home	0.50
Total			**2851.00**

(Source: Detailed Appropriation Accounts, Government of Bihar)

Appendix 2.9

and above 10 *per cent* in each case not surrendered

(Reference : Paragraph 2.3.8, Page 47)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surren-dered	Savings which remained to be surrendered	Percentage
1	04-Cabinet Secretariat Department	38.14	30.32	7.82	20.50
2	11-Backward Class and Most Backward Class Welfare Department	36.97	14.08	22.89	61.92
3	12-Finance Department	2478.87	212.60	2266.27	91.42
4	13-Interest Payments	556.80	1.74	555.06	99.69
5	14-Repayment of Loans	13.12	9.00	4.12	31.40
6	15-Pension	1674.08	0.15	1673.93	99.99
7	18-Food and Consumer Protection Department	168.46	141.22	27.24	16.17
8	21-Education Department	2837.23	1862.99	974.24	34.34
9	22-Home Department	734.85	570.03	164.82	22.43
10	28-High Court of Bihar	24.39	18.62	5.77	23.66
11	30-Minorities Welfare Department	428.82	63.93	364.89	85.09
12	32-Legislature	11.96	10.66	1.30	10.87
13	33-General Administration Department	110.63	74.00	36.63	33.11
14	37-Rural Works Department	427.17	370.09	57.08	13.36
15	42-Rural Development Department	424.41	374.73	49.68	11.71
Total		**9956.90**	**3754.16**	**6211.74**	

(Source: Appropriation Accounts, 2012-13, Government of Bihar)

Appendix 2.10

₹ 10 crore and 10 *per cent* of the total provision on 31 March 2013

(Reference : Paragraph 2.3.8, Page 47)

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	800.88	403.24	50.35
2		2415-Agricultural Research and Education	20.50	20.50	100.00
3		4401-Capital outlay on Crop Husbandry	70.00	22.19	31.70
4	2	2403-Animal Husbandry	376.80	285.78	75.84
5		2415-Agricultural Research and Education	20.00	20.00	100.00
6		3454-Census Surveys and Statistics	22.71	10.37	45.66
7	3	2059-Public Works	213.67	34.65	16.22
8		4047-Capital Outlay on Other Fiscal Services	19.00	12.46	65.58
9		4059-Capital Outlay on Public Works	522.03	288.48	55.26
10		4408-Capital Outlay on Food Storage and Warehousing	297.16	254.37	85.60
11	4	2070-Other Administrative Services	23.99	14.87	61.98
12	10	2801-Power	87.89	75.19	85.55
13		2810-Non-conventional sources of energy	13.68	10.09	73.76
14		4801-Capital Outlay on Power Projects	858.88	685.25	79.78
15	12	2048-Appropriation for reduction or avoidance of Debt	298.00	43.05	14.45
16		2054-Treasury and Accounts Administration	25.40	20.59	81.06
17		2515-Other Rural Development Programmes	198.91	107.66	54.12
18	16	2515-Other Rural Development Programmes	2182.38	453.22	20.77
19	17	2040-Taxes on sales, trade, etc.	114.87	46.90	40.83
20	18	3456-Civil Supplies	56.90	53.82	94.59
21	20	2210-Medical and Public Health	323.67	49.29	15.23
22		2211-Family Welfare	401.55	102.20	25.45
23		2235-Social Security and Welfare	25.00	25.00	100.00
24		4210-Capital Outlay on Medical and Public Health	179.15	61.11	34.11
25	21	2202-General Education	3736.23	1601.50	42.86
26		4202-Capital Outlay on Education, Sports, Art and Culture	200.00	36.19	18.10
27	22	2055-Police	310.39	92.95	29.95
28		2070-Other Administrative Services	163.75	27.52	16.81
29		4235-Capital Outlay on Social Security and Welfare	109.09	76.80	70.40
30	25	2852-Industries	214.22	89.61	41.83
31		3451-Secretariat-Economic Services	20.00	11.86	59.30
32		4859-Capital Outlay on Telecommunication and Electronic Industries	45.00	26.19	58.20

Appendix 2.10

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
33	27	2014-Administration of Justice	494.30	94.04	19.02
34	28	2014-Administration of Justice	101.79	18.62	18.29
35	30	2202-General Education	15.00	11.50	76.67
36		4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	26.75	19.55	73.08
37		4250-Capital Outlay on Other Social Services	37.25	14.88	39.95
38	33	2051-Public Service Commission	23.40	19.64	83.93
39		2053-District Administration	276.03	43.58	15.79
40	35	2053-District Administration	89.11	31.15	34.96
41		3451-Secretariat-Economic Services	411.39	411.37	99.99
42		3454-Census Surveys and Statistics	186.42	106.81	57.30
43		4070-Capital Outlay on Other Administrative Services	1071.88	920.50	85.88
44		4515-Capital Outlay on Other Rural Development Programme	400.00	150.00	37.50
45	36	2215-Water Supply and Sanitation	248.85	35.34	14.20
46		4215-Capital Outlay on Water Supply and Sanitation	323.39	170.55	52.74
47	37	2515-Other Rural Development Programmes	206.91	40.31	19.48
48		3054-Roads and Bridges	350.00	71.42	20.41
49	38	2039-State Excise	61.31	21.54	35.13
50	39	2245-Relief on account of Natural Calamities	273.00	245.81	90.04
51	40	2029-Land Revenue	32.67	12.83	39.27
52	41	3054-Roads and Bridges	269.40	75.65	28.08
53		5054-Capital Outlay on Roads and Bridges	1725.00	792.16	45.92
54	42	2216-Housing	676.93	140.70	20.79
55		2501-Special Programme for Rural Development	240.00	40.59	16.91
56	43	4202-Capital Outlay on Education, Sports, Art and Culture	147.95	74.00	50.02
57	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	461.52	94.93	20.57
58	45	2401-Crop Husbandry	59.16	22.38	37.83
59		6860-Loans for Consumer Industries	22.58	13.63	60.36
60	48	2015-Elections	40.00	24.71	61.78
61		2217-Urban Development	441.12	223.34	50.63
62		3475-Other General Economic Services	92.83	51.02	54.96
63	49	2700-Major Irrigation	90.69	12.60	13.89
64		2705-Command Area Development	89.20	37.70	42.26
65		2711-Flood Control and Drainage	100.00	30.73	30.73
66		4700-Capital Outlay on Major Irrigation	848.80	365.11	43.01
67		4701-Capital Outlay on Medium Irrigation	51.50	35.48	68.89
68		4711-Capital Outlay on Flood Control Projects	184.75	33.83	18.31
69	50	2702-Minor Irrigation	298.40	64.01	21.45

Appendix 2.10

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
70	50	4702-Capital Outlay on Minor Irrigation	268.00	105.78	39.47
71	51	2235-Social Security and Welfare	1477.30	313.10	21.19
72		2236-Nutrition	585.99	117.71	20.09
73		4235-Capital Outlay on Social Security and Welfare	218.35	218.35	100.00
Total			**24970.62**	**10389.85**	

(Source: Information received from office of the Accountant General (A&E), Bihar)

Appendix 2.11

Rush of Expenditure in the month of March 2013

(Reference : Paragraph 2.3.9, Page 47)

(₹ in crore)

Sl. No.	Major Heads	Total expenditure during 2012-13	Total expenditure in the Month of March 2013	Percentage of total expenditure
1	2048	254.95	254.95	100
2	2217	1137.20	579.01	50.92
3	2404	162.52	107.93	66.41
4	2501	123.15	74.90	60.82
5	2515	3034.23	1713.56	56.47
6	2705	52.05	51.65	99.23
7	2810	6.55	5.59	85.29
8	2851	62.99	39.38	62.52
9	3452	25.16	15.45	61.41
10	3604	3.71	1.97	52.94
11	4047	12.65	9.24	73.01
12	4070	185.85	111.41	59.95
13	4202	364.44	340.88	93.54
14	4216	22.07	13.85	62.77
15	4217	2.00	2.00	100
16	4225	3.79	3.42	90.42
17	4406	5.20	2.65	50.97
18	4408	34.72	24.30	69.98
19	5053	26.75	24.69	92.31
20	6860	8.95	7.93	88.60
21	7465	5.00	5.00	100
Total		**7396.10**	**4421.04**	

(Source: Detailed Appropriation Accounts, 2012-13, Government of Bihar)

Appendix 2.12

Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2012-13

(Reference : Paragraph 2.5, Page 48)

(₹in crore)

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
1	2011-Parliament/State/Union Territory Legislature	100.04	23.21
2	2013-Council of Ministers	15.68	11.85
3	2014-Administration of Justice	526.56	192.43
4	2015-Elections	60.37	39.29
5	2029-Land Revenue	394.56	389.60
6	2039-State Excise	42.67	33.25
7	2041-Taxes on Motor Vehicles	25.28	21.74
8	2048-Appropriation for reduction or avoidance of debt	254.95	254.95
9	2049-Interest Payments	4428.31	4428.31
10	2052-Secretariat-General Services	140.81	61.72
11	2053-District Administration	243.19	214.50
12	2054-Treasury and Accounts Administration	54.37	52.73
13	2055-Police	3187.86	2023.62
14	2059-Public Works	267.78	251.84
15	2070-Other Administrative services	232.50	72.69
16	2071-Pensions and Other Retirement Benefits	8363.53	8102.14
17	2202-General Education	13956.71	13529.57
18	2203-Technical Education	62.80	35.44
19	2204-Sports and Youth Services	29.09	26.70
20	2205-Art and Culture	31.57	22.56
21	2210-Medical and Public Health	1511.72	774.54
22	2211-Family Welfare	324.17	245.25
23	2215-Water Supply and Sanitation	362.21	314.97
24	2216-Residence	804.74	642.62
25	2217-Urban Development	1137.20	656.98
26	2220-Information and Publicity	73.97	22.57
27	2225-Welfare of SC,ST and Other Backward Classes	1750.56	1749.42
28	2230-Labour and Employment	93.35	71.11
29	2235-Social Security and Welfare	2004.59	1884.48
30	2236-Nutritions	799.69	773.78
31	2245-Relief on account of Natural Calamities	211.25	200.57
32	2251-Secretariat-Social Services	40.33	28.16
33	2401-Crop Husbandry	1813.90	20.46
34	2402-Soil and Water Conservation	28.35	25.01
35	2403-Animal Husbandry	268.23	202.39
36	2404-Dairy Development	162.52	157.86
37	2405-Fisheries	94.28	75.04
38	2406-Forestry and wild life	165.85	165.85
39	2408-Food Storage and Warehousing	27.61	24.35
40	2415-Agricultural Research and Education	307.16	301.27
41	2425-Co-operation	268.88	208.44
42	2501-Special Programme for Rural Development	123.15	120.47
43	2505-Rural Employment	274.86	274.85
44	2515-Other Rural Development Programme	3034.23	2985.61
45	2701-Medium Irrigation	68.14	40.24
46	2702-Minor Irrigation	261.72	115.87
47	2705-Command Area Development	52.05	52.05
48	2711-Flood Control and Drainage	200.95	58.02
49	2801-Power	3193.38	2031.25
50	2851-Village and Small Industries	62.99	14.16

Appendix 2.12

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
51	2852-Industries	458.60	309.15
52	3054-Road and Bridges	822.84	727.53
53	3451-Secretariat-Economic Services	83.83	47.12
54	3452-Tourism	25.16	21.93
55	3456-Civil Supplies	481.15	368.46
56	4047-Capital outlay on Other Fiscal Services	12.65	12.62
57	4055-Capital outlay on Police	257.28	257.28
58	4059-Capital outlay on Public Works	260.59	260.59
59	4070- Capital outlay on Other Administrative Services	185.85	185.85
60	4202- Capital outlay on Education, Sports, Art and Culture	364.44	356.97
61	4210-Capital outlay on Medical and Public Health	562.50	562.50
62	4215-Capital outlay on Water Supply and Sanitation	258.37	257.86
63	4216-Capital outlay on Housing	22.07	22.07
64	4235-Capital outlay on Social Security and Welfare	24.24	24.24
65	4250-Capital outlay on Other Social Services	93.38	88.83
66	4401-Capital outlay on Crop Husbandry	24.81	24.81
67	4408-Capital outlay on Food Storage and Warehousing	34.72	34.72
68	4425-Capital outlay on Co-operative	26.93	26.93
69	4515-Capital outlay on Other Rural Development Programme	1874.40	291.37
70	4700-Capital outlay on Major Irrigation	737.39	667.71
71	4701-Capital outlay on Medium Irrigation	78.76	74.46
72	4702-Capital outlay on Minor Irrigation	166.91	166.91
73	4711-Capital outlay on Flood Control Projects	956.99	956.99
74	4801-Capital outlay on Power Projects	173.63	173.63
75	4859-Capital outlay on Telecommunication and Electronic Industries	18.81	18.81
76	5054-Capital outlay on Roads and Bridges	3291.10	3291.10
77	5452-Capital outlay on Tourism	78.54	60.19
78	5465-Investment in General Economic and Business Institutions	16.50	16.50
	Total	**63333.09**	**53332.91**

(Source: Information received from office of the Accountant General (A&E), Bihar)

Appendix 2.13

Details of withdrawals from Contingency Fund for routine expenditure

(Reference : Paragraph 2.6, Page 49)

(₹ in crore)

Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
1	2011	State Assembly	Payment of medical bills	0.60
2			Payment of pay and allowances	0.18
3			Expenses on computer peripherals	0.80
4	2014	Administration of Justice	Expenditure for implementation of E-court mode project for all judicial offices of Bihar	3.05
5			Purchase of Motor vehicles (two times)	0.73
6			Expenditure on decoration of court building of Sheohar	0.51
7			Expenditure on purchase of computer peripheral, photocopy machine etc.	0.30
8			Expenditure on pay and allowances	0.85
9	2041	Taxes on Motor Vehicles	Payment to professional and special services	0.99
10	2051	Public Service Commission	Expenditure on 15th National Conference of Chairpersons of State Service Commission	0.15
11	2052	Secretariat-General Services	Expenditure on enhance payment of rent of Lalit Bhawan Patna	0.14
12			Payment to Sr. Dy. Collector Banking Post	0.12
13			Purchase of Motor vehicles (four times)	0.20
14	2055	Police	Expenditure on training to police personnel	4.94
15			Payment of pending Electricity Bill of Moinual Haque Stadium	0.53
16	2070	Other Administrative Services	Expenditure on pay and allowances	0.28
17			Payment to Farbisganj shooting judicial enquiry commission for extension period	0.74
18			Payment to establishment of Judicial Commission of Koshi Dam Errosion	0.56
19			Expenditure for Co-operative Election	0.90
20			Expenditure on organistion of Public Protection (Two times)	0.24
21			Expenditure on training to IAS officers (three times)	0.32
22			Salary payment to Bhagalpur Judicial Enquiry Commission	0.22
23			Expenditure for upgradation of New Training Institute for Publicity and Awareness	0.87
24	2202	General Education	Expenditure on celebration of Urdu Academy	0.20
25			Expenditure on Chief Minister dress schemes	160.00
26			Payment to arrears of UGC staff	0.35
27	2205	Art and Culture	Expenditure on International Baudh Conference	1.00
28	2210	Medical and Public Health	Payment to working "Mamta" posted in Hospitals	5.75

Appendix 2.13

Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
29	2235	Welfare of SC, ST and Other Backward Classes	Purchase of Motor Vehicles	0.10
30			Expenditure on salary payment to verdict of High Court	0.42
31		Welfare of SC, ST and Other Backward Classes	Expenditure on Grants-in-aid in salary	0.50
32	2250	Other Social Services	Expenditure on Khadimul Hujjaj	0.16
33	2251	Secretariat-Social Services	Payment of arrears, pay and maintenance of vehicle	0.17
34			Purchase of Motor vehicles (three times)	0.21
35	2401	Crop Husbandry	Payment to purchase of diesel for watering Kharif crop	200.00
36			Purchase of Motor Vehicles	0.10
37			Premium payment for crop insurance	64.00
38	2405	Fisheries	Expenditure on Fishery Development Work	44.00
39	2406	Forestry and wild life	Expenditure on forest land and water conservation work	4.83
40	2408	Food storage and warehousing	Expenditure on construction of godown	16.00
41	2425	Co-operative	Expenditure on off season Urwarak Bhandar	15.00
42	2851	Village and Small Industries	Expenditure on salary payment	5.88
43	3451	Secretariat-Economic Services	Non-plan establishment expenditure	0.16
44			Purchase of Motor vehicles (two times)	0.21
45	4055	Capital Outlay on Police	Expenditure on special security to naxal affected districts	14.70
46	4058	Capital outlay on Stationary and Printing	Expenditure on printing press at Gulzarbagh Patna	0.99
47	4059	Capital Outlay on Public Works	Expenditure on land acquisition for construction of Baudh Museum at Vaishali	15.52
48			Expenditure on Rajendra Mandap construction located at Governor house (Two times)	2.84
49			Expenditure on construction of Revenue Training Institute at Patna	0.90
50	4202	Capital outlay on Education, Sports, Art and Culture	Expenditure on construction of building for BIT Patna	2.00
51	4210	Capital Outlay on Medical and Public Health	Expenditure on construction of Institute of Cardiology Pawapuri Nalanda	89.00
52	4406	Capital outlay on Forestry and Wild Life	Payment for verdict of Patna High Court	0.50
43	6408	Loans for Food Storage and Warehousing	Loans to State Food Corporation for procurement of wheat (two times)	1000.00
54	6425	Loans for Co-operatives	Expenditure on off season Urwarak Bhandar	45.00
55	6801	Loans for Power Projects	Loans to Bihar State Power Co. Ltd. (Seven times)	739.94
56	6860	Loans for Consumer Industries	Payment to exit settlement of sugar factory employees	21.31
57			Expenditure for employees of Bihar State Sugar Corporation	1.00
Total				**2470.56**

Appendix 2.14

Statement of Surrender

(Reference : Paragraph 2.7.1, Page 49)

(₹ in crore)

Sl. No	Grant No.	Head	Amount	Reason for Surrender
1	2	4403-Capital outlay on Animal Husbandry-00- 109- Extension and Training-0101-State Animal Husbandry Training Complex.	07.32	Non sanction of plan.
2		2415-Agricultural research and education-03-Animal Husbandry-277-Education-0101-Bihar Animal Science and Technical University.	20.00	
3		2403-Animal Husbandry-00- 789- Special Component Plan for Scheduled Castes-0101-Scheme of Back Yard Goat Rearing.	05.00	
4		2403-Animal Husbandry-00-109-Extension and Training-0106-State Animal Husbandry Training Complex.	2.68	
5		2403-Animal Husbandry-00-107-Fodder and feed development-0106-Scheme of Distribution and purchase for production of fodder seed.	0.25	
6		2403-Animal Husbandry-00-104-Sheep and wool development-0105-National Agriculture Development plan.	01.30	
7		2403-Animal Husbandry-00-107-Fodder and feed development-0606-Scheme of Distribution and Purchase for production of fodder seed.	01.00	
8		2405- Fisheries-00-001- Direction and Administration-0102-Fisheries Extension	08.65	
9		2405-Fisheries-00-101-Inland fisheries-0104-Development and Renovation of Pond fish.	01.72	
10		2405-Fisheries-00-789-Special Component Plan for Schedule Castes-0101-Assistance for fisherman.	05.11	
11		2405-Fisheries-00-101-Inland fisheries-0116-National Agriculture Development Scheme.	06.65	
12	22	4055-Capital outlay on police-00-789-Special component Plan for Scheduled Castes-0101-Construction and Maintenance for Police Building.	79.28	There is no existence of Special component scheme for scheduled cast under Home department.
13		4070-Capital outlay on other Administrative Services-00-789-Special component plan for scheduled castes-0101-Building Construction- Bihar fire Brigade Service.	03.39	
14	33	2070-Other Administrative Services-00-104-Vigilance-0012-Office of Lokayukta (Prabhrit)	0.47	Post of Secretary, Deputy Secretary and other post lying vacant.
15		2251-Secretariat-Social Services-00-092-Other offices-0002-O/o The State Chief information commissioner.	0.53	Two post of Information Commissioner remained vacant.

Appendix 2.14

Sl. No	Grant No.	Head	Amount	Reason for Surrender
16	35	3454-Census Surveys and Statistics-02-Surveys and Statistics-204-Central Statistical Organisation-0401-Economic Census.	02.15	Plan not sanctioned
17		4070-Capital outlay on other Administrative Services-00-051-Construction- 0109-Strengthening of Planning Machinery-Local needs under district level plan	07.87	
18		2052-Secretarial General Services-00-090-Secretariat-0103-Strengthening of Planning Machinery.	0.15	
19		3454-Census Surveys and Statistics-02-Surveys and Statistics-204-Central Statistical Organisation-0120-Bihar Statistical Strengthening Project.	02.6	
20		2053-District Administration-00-093-District Establishments-0105-Finance Commission State Nawochar Fund.	12.00	
21		4070-Capital outlay on other Administrative Services-00-789-Special Component Plan for Scheduled Castes-0102-Border Area Development Programme.	01.08	
22		2053-District Administration-00-094-Other Establishment-0109-Strengthening of Planning Machinery-Local needs under district level	0.20	
23		4070-Capital outlay on other Administrative Services-00-051-Construction -0110-Border Area Development Propramme (Planning and Development Department).	2.75	
24	36	4215-Capital Outlay on Water Supply and Sanitation-01-Water Supply-102-Rural Water Supply-0603-Accelerated Urban Water Supply Scheme.	1.93	New scheme not sanctioned
25	39	2245-Relief on account of Natural Calamities-80-General -789-Special Component Plan for Scheduled Castes-0101-Awarness and Capacity Development.	0.50	There is no scheme specially for SC for awareness and capability development in Disaster management department
26	51	2235-Social Security and Welfare-02-Social Welfare-104-Welfare of Aged, Infirm and Destitue-0103-Mother Teresa Pension Plan.	01.00	Plan not sanctioned
27		2235-Social Security and Welfare-02-Social Welfare-200-Other programmes-0104-Bihar family Benefit Plan.	05.00	
Total			**180.58**	

Appendix 2.15

Details of fund surrendered in last month

(Reference : Paragraph 2.8.4, Page 53)

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
1	2047-Other Fiscal Services-00-103-Promotion of small savings-0002-District charges	0.70	402	25/03/2013
2	2047- Other Fiscal Services -00-103-Promotion of small savings -0003-Progoganda for small savings	0.04	403	25/03/2013
3	2048-Appropriation for reduction or avoidance of Debt-00-101-Sinking Funds-0001-Sinking Funds	43.05	386	31/03/2013
4	2052- Secretariat-General Services -00-090-Secretairiat-0008-Finance Department	9.60	397	31/03/2013
5	2052 Secretariat-General Services -00-090-Secretariat-0015-Provident Fund Accounts Establishment	0.26	1676	30/03/2013
6	2052- Secretariat-General Services -00-092-Other offices-0005-State Administrative Audit Establishment Headquarter Charges	3.77	218	31/03/2013
7	2052-Secretaiat General Services-00-092-Other Offices-0010-Institutional Finance and Programme Implementation Department	0.28	396	31/03/2013
8	2054- Treasury and accounts administration -00-095- Directorate of Accounts and Treasury -0002-Maintenance of Provident Fund Accounts	4.27	1675	30/03/2013
9	2054- Treasury and accounts administration-00-095-Directorate of Accounts and Treasuries-0102-Maintenance of Provident Fund Accounts	0.25	97	01/03/2013
10	2054-Treasury and accounts administration-00-095-Directrate of accounts and Treasury -0103-Bihar Revenue Administration Intranet (Brain Project)	20.59	395	31/03/2013
11	2054- Treasury and accounts administration -00-097-Treasury Establishment-0001-Treasury and other sub treasury	3.47	391	31/03/2013
12	2058-Stationary and Printing-00-101-Purchase and Supply of Stationary Stores -0001-Stationary office	2.99	399	31/03/2013
13	2058- Stationary and Printing -00-102-Printing, Storage and Distribution of forms-0001-Forms Press, Gaya	2.45	394	31/03/2013
14	2058- Stationary and Printing -00-103-Government Presses-0001-Bihar Secretariat Press	2.70	398	31/03/2013

Appendix 2.15

Sl. No.	Head	Amount	Letter No.	Date
15	2070-Other Administrative Services -00-004-Research & Research Development-0001-Public Finance & Economic Policy Centre	0.36	202	31/03/2013
16	2070-Other Administrative Services-00-800-Other Expenditure-0008-Miscellanaons and Contingent Expenditure	2.18	405	31/03/2013
17	2204-Sports & Youth Services-00-104-Sports & Games-0006-Assistance Grant to Secretariat Sports Club	0.15	401	31/03/2013
18	2515- Other Rural Development Programmes -00-102-Community Development-0114-Bihar Gramin Jivikoparzan Pariyozna (Vishwa Bank Samposhit)	71.19	120	31/03/2013
19	2515 -Other Rural Development Programmes -00-789-Special Component Plan for Scheduled Castes-0101-State Rural Livehood Scheme(WB)	36.47	121	31/03/2013
20	2515-Other Rural Development Programmes-00-796-Tribal Area Sub-Plan-0114-Bihar Rural Jivikoparjan Project –World Bank	3.22	122	31/03/2013
21	4058-Capital Outlay on Stationary and Printing-00-103-Government Presses-0101-Machine & Equipments Modernisation Scheme for Government Press, Gulzarbagh	0.02	400	31/03/2013
22	7610-Loans to Government Servants, etc.	4.57	404	31/03/2013
Total		**212.58**		

Appendix 2.16

Non-reconciliation of departmental expenditure figures

(Reference : Paragraph 2.8.5, Page 53)

(₹ in lakh)

Head of Accounts	Figures of expenditure		Variation
	Booked by the Accountant General (A&E)	Shown by the department	
2047	339.31	338.84	0.47
2048	25495.36	25495.00	0.36
2052	4555.35	4510.92	44.43
2054	5438.48	4360.15	1078.33
2058	1294.12	1294.71	0.59
2070	94.51	92.77	1.74
2075	886.14	0.00	886.14
2515	9411.99	9412.00	0.01
7610	1646.08	1284.35	361.73
Total of variation			**2373.80**

(Source: Detailed Appropriation Accounts of 2012-13, Government of Bihar and figures of expenditure provided by the Department)

Appendix 2.17

on 31 March 2013

(Reference : Paragraph 2.9.3, Page 55)

(₹ in crore)

Sl. No.	Head of accounts	Amount Surrendered
1	2203-Technical Education-00-112-Engineering/Technical Colleges and Institutes-0001-Degree and Post-Graduate Course	1.55
2	2203-Technical Education-00-105-Polytechnics-0001-Certificate Course	0.84
3	2203-Technical Education- 00-103-Technical Schools-0003- B.I.T. Sindri	000
4	2203-Technical Education-00-103-Technical Schools- 0001-Certificate Course	0.17
5	2203-Technical Education-00-102-Assistance to Universities for Technical Education-0001-Patna University	0.02
6	2203-Technical Education-00-001-Direction and Administration-0002-State Technical Education Board	0.01
7	2203-Technical Education-00-001-Direction and Administration-0001-Direction of Technical Education	0.41
8	2203-Technical Education-00-112-Engineering/Technical Colleges and Institutes-0101-Degree and Post-graduate Course	0.49
9	2203-Technical Education-00-105-Polytechnics-0101-Graduate Level Course (World Bank Aided) Strengthening of Polytechnic Education Project	0.25
10	2203-Technical Education-00-004-Research-0101-Bihar Council of Science and Technology, Patna remote sensing centre/ Indira Gandhi Science Centre. Planetarium, Patna	3.70
11	3451-Secretariat-Economic Services-00-090-Secretariat-0003-Science and Technology Department	0.26
12	4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education-104-Polytechnics-0403-Establishment of new Polytechnics and strengthening/ Progress of Existing Polytechnics	74.00
13	4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education-789-Special Component Plan for Scheduled Castes-0101-Polytechnic/Engineering/ Technical College	1.00
14	4202- Capital Outlay on Education, Sports, Art and Culture 02-Technical Education -105-Engineering/ Technical Colleges and Institutes-0102-Polytechnic/ Engineering/ Technical Colleges	2.72
15	4202- Capital Outlay on Education, Sports, Art and Culture-02-Technical Education-104-Polytechnics-0102-Polytechnic/Engineering/Technical Universities	1.71
Total		87.13

(Source: Detailed Appropriation Accounts, Govt. of Bihar for the year 2012-13)

Appendix 3.1

Delay in submission of Accounts/Audit Reports of certain authorities or bodies for certification

(Reference : Paragraph 3.3, Page 58)

Sl. No.	Name of Body	Period of entrus-tment	Year upto which accounts were render-ed	Date of receipt of accounts	Period upto which Separ-ate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Delay in submis-sion of accounts	Remarks
1	2	3	4	5	6	7	8	9	10
1	Bihar State Khadi and Village Industries Board, Patna	2009-10	2007-08	15/07/2009	2007-08	31/05/2013	Upto 2001-02 as per letter no.tr. no.-498/3926 dated-22/12/2009	1 year and 15 days	A/cs from 2008-09 to 2011-12 is still awaited
2	Bihar State Housing Board, Patna	2004-05 onwards	2004-05 to 2011-12	22/04/2013	2003-04	13/05/2010	No communicati on about placement has been received	7 years to 9 months	No remarks
3	Bihar State Legal Services Authority, Patna	Perma-nent	2011-12	17/08/2012	2011-12	20/12/2012	No communicati on about placement has been received	1 month and 17 days	No remarks
4	Rajendra Agriculture University, Pusa, Samastipur	2011-12	2011-12*	A/cs of 2011-12 has been received on 28/05/2013	2008-09		SAR of financial year 2001-02 to 2002-03 had been sent to be placed in the legislature by agriculture department as per letter no. 3682 dated-29/07/2009	10 months and 28 days	No remarks

* *Annual Accounts for the period 2011-12 has been received in the office without approval of Board of Management.*

(Source: Audit Findings)

Appendix 3.2

Operation of Minor Head 800- Other Expenditure having substantial expenditure

(Reference : Paragraph 3.7, Page 60)

(₹in crore)

Sl. No	Major head	Nomenclature	Total Expenditure	Exp. under Minor head 800	Percentage of exp. under 800
1	2075	Miscellaneous General Services	8.87	8.86	99.89
2	3452	Tourism	25.16	20.24	80.45
3	5452	Capital outlay on tourism	78.54	78.59#	100.06
Total			**112.57**	**107.69**	

 # Includes accounting recoveries to the extent of ₹0.05 crore and hence the percentage is more than 100.

(Source: Finance Accounts for the year 2012-13)

Appendix 3.3

Operation of Minor Head 800- Other Receipts having substantial receipts

(Reference : Paragraph 3.7, Page 60)

(₹ in crore)

Sl. No.	Major head	Nomenclature	Total Receipts	Receipts under Minor head 800	Percentage of receipts under 800
1	0029	Land Revenue	205.45	113.16	55.08
2	0059	Public Works	6.06	6.05	99.83
3	0071	Contributions and Recoveries towards Pension and other Retirement Benefits	150.98	150.20	99.48
4	0075	Miscellaneous General Services	22.03	21.10	95.78
5	0210	Medical and Public Health	41.02	21.14	51.54
6	0215	Water Supply and Sanitation	3.18	2.13	66.98
7	0230	Labour and Employment	3.69	2.32	62.87
8	0235	Social Security and Welfare	0.98	0.98	100.00
9	0250	Other Social Services	0.66	0.61	92.42
10	0401	Crop Husbandry	7.18	4.33	60.31
11	0425	Co-operation	10.95	10.03	91.60
12	0515	Other Rural Development Programmes	20.90	20.69	99.00
13	0851	Village and Small Industries	0.08	0.05	62.50
14	0852	Industries	27.69	27.69	100.00
15	1053	Civil Aviation	8.25	8.09	98.06
16	1054	Roads and Bridges	32.56	32.47	99.72
17	1456	Civil Supplies	0.04	0.04	100.00
TOTAL			**541.70**	**421.08**	

(Source: Finance Accounts for the year 2012-13)

Appendix 3.4

Reporting of cases of Defalcation

(Reference : Paragraph 3.8, Page 60)

(₹ in crore)

Sl. No.	Department/ Unit	Period relating to	I.R. No./ Year	Amount involved
1.	Education (District Education Officer, Rohtas)	2007-08 to 2008-09	395/2012-13	0.21
2.	Registration, Excise and Prohibition (Supdt. of Excise, Sitamarhi)	2010-11 to 2011-12	137/2012-13	0.07
3.	Transport (District Transport Officer, Samastipur)	2011-12	48/2012-13	0.01
Total				**0.29**

(Source: Audit Findings)