

APPENDICES

Appendix-1.1

(Reference: Paragraph 1; Page 1)
State Profile

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 = 64.80 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) 2013-14 at current prices (₹ in crore)			343054
10	Per capita GSDP ² CAGR ³ (2004-05 to 2013-14)			
		Bihar		16.23
11	GSDP CAGR (2004-05 to 2013-14)			
		Bihar		17.93
12	Population Growth (2004-05 to 2013-14)			
		Bihar		13.96
		General Category States		12.94
B. Financial Data				
Sl. No.	Particulars		Figures (in per cent)	
1	CAGR		2004-05 to 2012-13	2004-05 to 2013-14
			General Category States	Bihar
	a.	of Revenue Receipts	16.93	17.85
	b.	of Own Tax Revenue	16.42	21.95
	c.	of Non-Tax Revenue	12.49	15.64
	d.	of Total Expenditure	15.37	18.35
	e.	of Capital Expenditure	17.01	31.33
	f.	of Revenue Expenditure on Education	17.44	18.38
	g.	of Revenue Expenditure on Health	16.50	14.86
	h.	of Salary and Wages [#]	14.73	12.14
	i.	of Pension	18.34	16.91

(Source: Census of India and Bihar, Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology, Simple Registration System Bulletin September 2013, Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13, Planning commission data for 2009-10, Projected total population 2001-26 by Census India, CAGR worked out on the basis of information furnished by the 16 General Category States, Financial data is based on figures in Finance Accounts of Government of Bihar)

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.

Appendix-1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts

<p>Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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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 Consolidated Fund, Contingency Fund and Public Account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly. Cash Balance and Investment of Cash Balance are depicted in Annexure.
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 part of Notes to Accounts.	
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 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 1 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 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 II.
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 II.
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, 2013-14)

Appendix- 1.3 Part A

(Reference: Paragraph 1.1; Page 2)

Fiscal Responsibility and Budget Management (FRBM)

(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

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of fiscal position

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

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross State Domestic Product (₹ in crore)	162923	203555	243269 (P)	296153 (Q)	343054 (A)
Growth rate of GSDP	14.51	24.94	19.51	21.74	15.84

(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)	$[(\text{Current year Amount}/\text{Previous year amount}) - 1] \times 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] \times 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> of Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] \times 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix- 1.4

(Reference: Paragraph 1.1.1 and 1.6.2; Page 2 and Page 17) Abstract of Receipts and Disbursements for the year 2013-14

(₹ in crore)

Receipts					Disbursements					
2012-13			2013-14		2012-13		2013-14			
							Non-Plan	Plan	Total	
		Section-A: Revenue								
59566.66	I	Revenue receipts		68918.65	54466.15	I	Revenue expenditure	43381.02	19096.21	62477.23
16253.08		Tax revenue	19960.68		18645.11		General Services	21896.37	122.10	22018.47
1135.27		Non-tax revenue	1544.83		23107.37		Social Services	12680.96	13713.89	26394.85
31900.39		State's share of Union Taxes	34829.11		14080.17		Education, Sports, Art and Culture	8857.01	5486.53	14343.54
2412.58		Non-Plan grants	3288.13		1835.89		Health and Family Welfare	1821.12	292.30	2113.42
5051.97		Grants for State Plan Schemes	6238.39		2304.15		Water Supply, Sanitation, Housing and Urban Development	823.03	2143.94	2966.97
2813.37		Grants for Central and Centrally sponsored Plan Schemes	3057.51		73.97		Information and Broadcasting	66.70	7.66	74.36
					1750.56		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	110.66	1962.94	2073.60
					93.35		Labour and Labour Welfare	84.08	27.05	111.13
					3015.53		Social Welfare and Nutrition	875.16	3851.02	4726.18
					(-) 46.25		Others	43.20	(-) 57.54	(-) 14.34
					12709.96		Economic Services	8799.84	5260.22	14060.06
					3170.22		Agriculture and Allied Activities	698.56	2494.71	3193.27
					3432.25		Rural Development	2377.18	1682.60	4059.78
					-		Special areas programmers			
					914.18		Irrigation and Flood Control	902.12	136.91	1039.03
					3199.94		Energy	3185.74	50.00	3235.74
					533.89		Industry and Minerals	67.25	512.99	580.24
					825.51		Transport	1377.50	3.35	1380.85
							Science, Technology and Environment			
					633.97		General Economic Services	191.49	379.65	571.14
					3.71		Grants-in-aid and Contributions	3.85		3.85
				68918.65	54466.15		Total			62477.23
	II	Revenue deficit carried over to Section B			5100.51	II	Revenue Surplus carried over to Section B			6441.42
59566.66		Total		68918.65	59566.66		Total			68918.65
		Section-B Others								

Receipts					Disbursements				
2012-13			2013-14		2012-13		2013-14		
							Non-Plan	Plan	Total
1509.45	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	3715.58			III	Opening overdraft from Reserve Bank of India		
	IV	Miscellaneous Capital receipts		9584.52	IV	Capital Outlay	96.64	13904.36	14001.00
				717.34		General Services	110.99	1221.54	1332.53
				1330.79		Social Services	(-) 22.19	1880.08	1857.89
				364.44		Education, Sports, Art and Culture		703.64	703.64
				562.50		Health and Family Welfare	(-) 1.05	461.22	460.17
				282.44		Water Supply, Sanitation, Housing and Urban Development	5.68	631.98	637.66
				Nil		Information and Broadcasting		(-) 0.04	(-) 0.04
				3.79		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes		6.07	6.07
				24.24		Social welfare and Nutrition	-26.81	(-) 5.76	(-) 32.57
				93.38		Others social services		82.96	82.96
				7536.39		Economic Services	7.83	10802.76	10810.59
				91.66		Agriculture and Allied Activities		476.97	476.97
				1874.40		Rural Development		1933.51	1933.51
				-		Special areas programmes			
				1940.04		Irrigation and Flood Control	6.94	1791.97	1798.91
				173.63		Energy		1897.48	1897.48
				48.81		Industry and Minerals		535.00	535.00
				3312.81		Transport	0.93	4089.33	4090.26
				95.04		General Economic Services	(-) 0.04	78.50	78.46
24.70	V	Recoveries of Loans and Advances	15.03	2085.95	V	Loans and Advances disbursed	109.83	697.55	807.38
		-From Power Projects		1080.88		For Power Projects	61.75	663.04	724.79
12.91		-From Government Servants	14.08	16.46		To Government Servants	10.91	-	10.91
11.79		-From Others	0.95	988.61		To Others	37.17	34.51	71.68
5100.51	VI	Revenue Surplus brought down	6441.42		VI	Revenue Deficit brought down			
9553.96	VII	Public debt receipts	9907.09	3069.96	VII	Repayment of Public debt			3119.56
		External debt				External debt			
9045.94		Internal debt other than Ways and Means Advances and Overdrafts	9357.43	2585.23		Internal debt other than Ways and Means Advances and Overdrafts			2558.83

Receipts					Disbursements				
2012-13			2013-14		2012-13		2013-14		
							Non-Plan	Plan	Total
		-Net transactions under Ways and Means Advances				Net transactions under Ways and Means Advances			
		-Net transactions under overdraft							
508.02		-Loans and Advances from Central Government	549.66		484.73	Repayment of Loans and Advances to Central Government			560.73
Nil		Inter State settlement	Nil		Nil	Inter State settlement			
2250.00	VIII	Appropriation to Contingency Fund		1450.43	2250.00	VIII Appropriation to Contingency Fund			1450.43
	IX	Amount transferred to Contingency Fund				IX Expenditure from Contingency Fund			
27066.21	X	Public Account receipts		33457.78	24798.82	X Public Account disbursements			29452.57
1296.09		Small Savings and Provident Funds		1072.30	1511.64	Small Savings and Provident Funds			1370.20
799.33		Reserve Funds		823.48	268.44	Reserve Funds			124.90
528.82		Suspense and Miscellaneous		579.05	795.34	Suspense and Miscellaneous			623.91
8927.17		Remittance		12373.58	8907.65	Remittance			12392.59
15514.80		Deposits and Advances		18609.37	13315.75	Deposits and Advances			14940.97
	XI	Closing Overdraft from Reserve Bank of India			3715.58	XI Cash Balance at end			6156.39
						Cash in Treasuries and Local Remittances			
					188.21	Deposits with Reserve Bank		230.03	
					521.52	Departmental Cash Balance including Permanent Advances		519.81	
					3005.85	Cash Balance Investment		5406.55	
45504.83		Total		54987.33	45504.83	Total			54987.33

(Source: Finance Accounts, 2013-14)

Appendix- 1.5

(Reference: Paragraph 1.1.3; Page 4)
Actuals, *vis-à-vis*, Budget Estimates for 2013-14

(₹ in crore)				
Particular	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	80066.47	68918.65	(-) 11147.82	(-) 13.92
Own Tax Revenue	20962.70	19960.68	(-) 1002.02	(-) 4.78
Non Tax Revenue	3416.08	1544.83	(-) 1871.25	(-) 54.78
Share of Union Taxes and Duties	37980.98	34829.11	(-) 3151.87	(-) 8.30
Grant-in-aid from GoI	17706.71	12584.03	(-) 5122.68	(-) 28.93
Revenue Expenditure	73257.62	62477.23	(-) 10780.39	(-) 14.72
General Services	25469.15	22018.47	(-) 3450.68	(-) 13.55
Organs of State	992.45	768.27	(-) 224.18	(-) 22.59
Fiscal Services	888.92	675.26	(-) 213.66	(-) 24.04
Interest Payments & Servicing of Debt	6181.42	5895.32	(-) 286.10	(-) 4.63
Administrative services	6132.31	5197.90	(-) 934.41	(-) 15.24
Pension and Miscellaneous General services	11274.05	9481.73	(-) 1792.32	(-) 15.90
Social Services	32004.63	26394.85	(-) 5609.78	(-) 17.53
Education, Sports, Art and Culture	18322.62	14343.54	(-) 3979.08	(-) 21.72
Health and Family Welfare	2767.41	2113.42	(-) 653.99	(-) 23.63
Water Supply, Sanitation, Housing and Urban Development	3459.85	2966.97	(-) 492.88	(-) 14.25
Information and Broadcasting	83.03	74.36	(-) 8.67	(-) 10.44
Welfare of SC, ST and other BCs	1878.12	2073.60	195.48	10.41
Labour and Labour Welfare	115.28	111.13	(-) 4.15	(-) 3.60
Social Welfare and Nutrition	5279.40	4726.18	(-) 553.22	(-) 10.48
Others	98.92	(-) 14.34	(-) 113.26	(-) 114.50
Economic Services	15779.72	14060.05	(-) 1719.67	(-) 10.90
Agriculture and Allied Services	4175.18	3193.27	(-) 981.91	(-) 23.52
Rural Development	4455.16	4059.78	(-) 395.38	(-) 8.87
Irrigation & Flood Control	1298.66	1039.03	(-) 259.63	(-) 19.99
Energy	2474.22	3235.74	761.52	30.78
Industries & Minerals	662.01	580.24	(-) 81.77	(-) 12.35
Transport	1389.82	1380.85	(-) 8.97	(-) 0.65
General Economic Services	1324.67	571.14	(-) 753.53	(-) 56.88
Grant-in-aid and Contributions	4.12	3.85	(-) 0.27	(-) 6.55
Capital Expenditure	18830.30	14001.00	(-) 4829.30	(-) 25.65
General Services	1449.62	1332.53	(-) 117.09	(-) 8.08
Social Services	1882.09	1857.89	(-) 24.20	(-) 1.29
Education, Sports, Art and Culture	393.88	703.64	309.76	78.64
Health and Family Welfare	571.75	460.17	(-) 111.58	(-) 19.52
Water Supply, Sanitation, Housing and Urban Development	572.62	637.66	65.04	11.36
Information and Broadcasting	0.00	(-) 0.04	-0.04	
Welfare of SC, ST and other BCs	22.56	6.07	(-) 16.49	(-) 73.09
Social Welfare and Nutrition	321.28	(-) 32.57	(-) 353.85	(-) 110.14
Other	00.00	82.96	82.96	
Economic Services	10865.49	10810.59	(-) 54.90	(-) 0.51
Agriculture and Allied Services	375.84	476.97	101.13	26.91
Rural Development	2227.91	1933.51	(-) 294.40	(-) 13.21
Irrigation & Flood Control	2722.06	1798.91	(-) 923.15	(-) 33.91
Energy	1104.76	1897.48	792.72	71.75
Industries & Minerals	76.00	535.00	459.00	603.95
Transport	4250.89	4090.26	-160.63	-3.78
General Economic Services	108.03	78.46	(-) 29.57	(-) 27.37
Revenue Surplus (+)/ deficits (-)	6808.85	6442.00	(-) 366.85	(-) 5.39
Fiscal Deficits (-)	8769.45	8351.00	418.45	4.77
Primary surplus (+)/ deficits (-)	(-) 2881.48	(-) 2892.00	(-) 10.52	0.37

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2013-14)

Appendix- 1.6

(Reference: Paragraph 1.2.2; Page 8)

Funds directly transferred to State Implementing Agencies

(₹ in crore)

Programme/Scheme	Implementing Agency in the State	2012-13	2013-14
		Central Share	Central Share
Sarva Shiksha Abhiyan	Bihar Siksha Pariyojna Parishad	2754.62	2610.13
National Rural Employment Guarantee Scheme	District Rural Development Agencies	1227.81	1580.71
Swarnajayanti Gram Swarojgar Yojana		138.25	30.61
Indira Awas Yojana		1684.74	2957.04
Integrated Watershed Management Programme		17.03	16.78
District Rural Development Agency (Administration)		14.70	21.22
Total DRDA		3082.53	4606.37
National Rural Health Mission	State Health Society	757.95	779.32
Pradhan Mantri Gram Sadak Yojana	Registered Societies	959.75	725.72
Members of Parliament Local Area Development Scheme	District Magistrate	224.00	326.50
Science and Technology Programme for Social Economic Development	Registered Societies (NGOs)	0.31	0.51
Off Grid DRPS	Bihar Renewable Energy Development Agency	5.90	3.64
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)	1.16	1.58
Memorials and Others	Nava Nalanda Mahavihara	0.00	2.25
Mahila Samakhya	Bihar Mahila Samakhya Society	6.94	7.06
Supports to NGOs, Institutions, SRCs for Adult Education and Skill Development	Jan Shikshan Sansthan	4.83	6.54
National Child Labour Project Including Grants –in-aid to Voluntary Agencies	Child Labour Project Society	0.00	5.06
Health Insurance for Unorganized Sector Workers (Rashtriya Swastha Bima Yojana)	Bihar State Labour Welfare Societies	0.00	15.22
National Food Security Mission	State Agriculture Management & Extension Training	65.73	0.00
Intensive Dairy Development Programme (IDDP)	Bihar State Milk Co-operative Federation, Patna (COMFED)	20.52	0.00
National Mission on Food Processing	Bihar Government (Udyog Mitra)	8.56	0.00
Assistance to States for Infrastructure Development of Exports (Food Development Centre)	Bihar State Fruit and Vegetable Corporation	3.92	0.00
Catalytic Development Programme for development of Sericulture	Directorate of Handloom and Sericulture, Department of Industries, Bihar, Patna	2.83	0.00
Kasturba Gandhi Balika Vidyalaya (KGBV)	Bihar Shiksha Pariyojna Parishad	57.17	0.00
Model School	Bihar Madhyamik Shiksha Parishad	203.53	0.00
National Programme for Education of Girls at Elementary Level (NPEGEL)	Bihar Shiksha Pariyojna Parishad	16.47	0.00
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Bihar Madhyamik Shiksha Parishad	137.66	0.00
National Horticulture Mission	Mission Director, Bihar Horticulture, Mission Society	-	20.00
National Rural Drinking Water Programme (NRDWP)	Bihar State Water and Sanitation Mission, Patna	-	338.95
National Afforestation Schemes	Bihar Forest Development Agency	-	12.84
National Green Core (NGC)	Bihar State Pollution Control Board	-	2.30
Environmental Information System (ENVIS)	Bihar State Pollution Control Board	-	0.06
Ration Balancing Scheme	Vikram Shila Dugdh Utpadak Sahkari Sangh Ltd. Bhegalpur	-	0.35
Ration Balancing Scheme	Vikram Shila Dugdh Utpadak Sankari Sangh Ltd. Barauni	-	0.05
Ration Balancing Scheme	Vikram Shila Dugdh Utpadak Sankari Sangh Ltd. Muzaffarpur	-	0.05
Total		8314.38	9464.50

(Source: Finance Accounts, 2013-14)

Appendix- 1.7

(Reference: Paragraph 1.3 and 1.3.1.1; Pages 9 and 11)
Time series data on the State Government finances

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Part A Receipts					
1. Revenue Receipts	35527	44532	51320	59567	68919
(i) Tax Revenue	8090 (23)	9870 (22)	12612 (25)	16253(27)	19961 (29)
Taxes on Sales, Trade, etc	3839 (48)	4557 (46)	7476 (59)	8671(53)	8453(42)
State Excise	1082 (13)	1523 (16)	1981 (16)	2430(15)	3168(16)
Taxes on Vehicles	345 (4)	456 (5)	569 (4)	673(4)	837(4)
Stamps and Registration fees	998 (12)	1099 (11)	1480 (12)	2173(14)	2712(14)
Land Revenue	124 (2)	139 (1)	168 (1)	205(1)	202(1)
Taxes on Goods and Passengers	1613 (20)	2006 (20)	828 (7)	1932(12)	4349(22)
Other Taxes	89 (1)	90 (1)	110 (1)	169(1)	240(1)
(ii) Non-Tax Revenue	1670 (5)	985 (2)	890 (2)	1135(2)	1545(2)
(iii) State's share of Union taxes and duties	18203(51)	23978(54)	27935 (54)	31901(54)	34829(51)
(iv) Grants in aid from Government of India	7564 (21)	9699 (22)	9883 (19)	10278(17)	12584(18)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	13	12	23	25	15
4. Total Revenue and Non-debt capital receipts (1+2+3)	35540	44544	51343	59592	68934
5. Public Debt Receipts	6134	6032	6628	9554	9907
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5370	5251	5801	9046	9357
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	764	781	827	508	550
6. Inter State settlement			75	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	41674	50576	58046	69146	78841
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	15303	17321	22303	27066	33458
10. Total Receipts of the State (7+8+9)	56978	67897	80349	96212	112299
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	32584	38216	46499	54466	62477
Plan	8439 (26)	10900 (29)	12487 (27)	16892(31)	19096(31)
Non-Plan	24145(74)	27316 (71)	34012 (73)	37574(69)	43381(69)
General Services (including interest payments)	12202(37)	15287(40)	17729(38)	18645(34)	22018(35)
Social Services	13186 (40)	15090 (39)	18729 (40)	23107(43)	26395(42)
Economic Services	7088 (22)	7836 (21)	10038 (22)	12710(23)	14060(23)
Grants-in-aid and contributions	108(1)	3	3	4	4
12. Capital Expenditure	7332	9196	8852	9585	14001
Plan	7268 (99)	9150 (99)	8812 (99)	9492(99)	13904(99)
Non-Plan	64 (1)	46 (1)	40 (1)	93(1)	97(1)
General Services	274 (4)	396 (4)	608 (7)	717(7)	1333(10)
Social Services	1123 (15)	1072 (12)	807 (9)	1331(14)	1858(13)
Economic Services	5935 (81)	7728 (84)	7437 (84)	7537(79)	10810(77)
13. Disbursement of Loans and Advances	897	1103	1906	2086	807
14. Total (11+12+13)	40813	48515	57257	66137	77285
15. Repayments of Public Debt	1983	2190	2922	3070	3120
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1169	1725	2457	2585	2559
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	814	465	465	485	561

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	-	2	-	-
18. Total disbursement out of Consolidated Fund (14+15+16+17)	42796	50705	60181	69207	80405
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	15448	16749	21393	24799	29453
21. Total disbursement by the State (18+19+20)	58428	67454	81574	94006	109858
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	2943	6316	4821	5101	6442
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 5273	(-) 3971	(-) 5914	(-) 6545	(-) 8351
24. Primary Deficit/ Primary Surplus (23+25)	(-)1588	348	(-)1610	(-)2117	(-) 2892
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	3685	4319	4304	4428	5459
26. Financial Assistance to local bodies etc.	4456	4622	14444	17454	18935
27. Gross State Domestic Product (GSDP)[@]	162923	203555	243269	296153	343054
28. Outstanding Fiscal liabilities (year end)	58690	62858	67812	76503	86939
29. Outstanding guarantees (year end)	859	588	1092	1089	1090
30. Maximum amount guaranteed (year end)	1548	1549	2049	2046	2587
31. Number of incomplete projects	288	350	380	298	227
32. Capital blocked in incomplete projects	941	1005	1579	1488	1274
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	0.050	0.048	0.052	0.055	0.058
Own Non-Tax Revenue/GSDP	0.010	0.005	0.004	0.004	0.005
Central Transfers/GSDP	0.112	0.118	0.115	0.108	0.102
II Expenditure Management					
Total Expenditure/GSDP	0.251	0.238	0.235	0.223	0.225
Total Expenditure/Revenue Receipts	1.148	1.089	1.116	1.110	1.121
Revenue Expenditure/ Total Expenditure	0.798	0.787	0.812	0.824	0.808
Expenditure on Social Services/ Total Expenditure	0.350	0.333	0.341	0.370	0.366
Expenditure on Economic Services/ Total Expenditure	0.319	0.343	0.338	0.306	0.322
Capital Expenditure/Total Expenditure	0.179	0.189	0.155	0.145	0.181
Capital Expenditure on Social and Economic Services/Total Expenditure	0.173	0.181	0.144	0.134	0.164
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.018	0.031	0.020	0.017	0.019
Fiscal deficit/GSDP	(-) 0.032	(-) 0.020	(-) 0.024	(-) 0.022	(-) 0.024
Primary Deficit (surplus) /GSDP	(-) 0.010	0.002	(-) 0.007	(-) 0.007	(-) 0.008
Revenue Deficit/Fiscal Deficit	(-) 0.558	(-) 1.591	(-) 0.815	(-) 0.779	(-) 0.771
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.360	0.309	0.279	0.258	0.253
Fiscal Liabilities/RR	1.652	1.411	1.321	1.284	1.261
Fiscal Liabilities/States own resources	6.013	5.791	5.022	4.400	4.043

Figures in brackets represent percentages (rounded) to total of each sub-heading.

@ GSDP figures of the Government.

(Source: Finance Accounts, 2013-14)

Appendix- 1.8

(Reference: Paragraphs 1.9.1; Page 25)

Summarised financial position of the Government of Bihar as on 31 March 2014

(₹ in crore)

As on 31/03/2013	LIABILITIES	As on 31/03/2014
48825.50	Internal Debt	55624.10
	Market Loans bearing interest	31284.33
	Market Loans not bearing interest	0.22
	Loans from Life Insurance Corporation of India	21.55
	Loans from other Institutions	24318.00
8648.85	Loans and Advances from Central Government	8637.79
	Pre 1984-85 Loans	3.91
	Non-Plan Loans	58.63
	Loans for State Plan Schemes	8530.75
	Loans for Central Plan Schemes	1.01
	Loans for Centrally Sponsored Plan Schemes	0.53
	Ways and Means Advances for Plan Schemes	42.96
350.00	Contingency Fund	350.00
9345.75	Small Savings, Provident Funds, etc.	9047.85
7864.28	Deposits	11548.35
2750.17	Reserve Funds	3448.76
74.01	Inter State settlement	74.01
21345.93	Surplus on Government Account	27787.35
	(i) Less Revenue Surplus of the current year	6441.42
	(ii) Accumulated Surplus at the beginning of the year	21345.93
99204.49		116518.21
	ASSETS	
71884.39	Gross Capital Outlay on Fixed Assets	85885.39
	Investments in shares of Companies, Corporations, etc.	2867.18
	Other Capital Outlay	83018.21
20587.01	Loans and Advances	21379.36
	Loans for Power Projects	16535.92
	Other Development Loans	4770.73
	Loans to Government servants and Miscellaneous loans	72.71
1161.67	Remittances	1180.67
114.89	Advances	130.57
1740.95	Suspense and Miscellaneous Balances	1785.83
3715.58	Cash	6156.39
	Cash in Treasuries and Local Remittances	
	Deposits with Reserve Bank	230.03
	Departmental Cash Balance	178.50
	Permanent Advances	341.32
	Cash Balance Investments including earmarked funds	5406.54
99204.49		116518.21

(Source: Finance Accounts, 2013-14)

Appendix- 2.1

(Reference: Paragraph 2.3.1; Page 36)

Statement of grants/appropriations where savings were more than ₹ 10 crore and 20 per cent of the total provision

(₹ 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	3502.31	1935.43	1566.88	44.74
2	2	Animal and Fisheries Resource Department	978.48	363.79	614.69	62.82
3	3	Building Construction Department	2064.25	1326.10	738.15	35.76
4	4	Cabinet Secretariat Department	162.91	102.57	60.34	37.04
5	8	Art, Culture and Youth Department	95.93	71.23	24.70	25.75
6	10	Energy Department	7604.79	5887.50	1717.29	22.58
7	12	Finance Department	2297.19	727.78	1569.41	68.32
8	15	Pension	13775.22	9519.94	4255.28	30.89
9	16	Panchayati Raj Department	4074.13	3003.35	1070.78	26.28
10	17	Commercial Tax Department	127.28	69.85	57.43	45.12
11	18	Food and Consumer Protection Department	1689.12	651.53	1037.59	61.43
12	20	Health Department	3715.48	2786.55	928.93	25.00
13	21	Education Department	19545.00	14972.10	4572.90	23.40
14	25	Information Technology Department	224.33	37.24	187.09	83.40
15	27	Law Department	621.44	479.83	141.61	22.79
16	28	High Court of Bihar	116.28	76.66	39.62	34.07
17	30	Minorities Welfare Department	399.93	153.13	246.80	61.71
18	33	General Administration Department	416.50	301.72	114.78	27.56
19	35	Planning and Development Department	3111.00	873.98	2237.02	71.91
20	37	Rural Works Department	2969.94	2390.46	579.48	19.51
21	38	Registration, Excise and Prohibition Department	153.45	100.79	52.66	34.32
22	39	Disaster Management Department	1435.81	989.10	446.71	31.11
23	40	Revenue and Land Reforms Department	864.00	501.80	362.20	41.92
24	41	Road Construction Department	6183.63	4923.46	1260.17	20.38
25	43	Science and Technology Department	185.69	89.14	96.55	52.00
26	44	SC and ST Welfare Department	1259.95	870.43	389.52	30.92
27	46	Tourism Department	160.58	70.05	90.53	56.38

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28	47	Transport Department	53.39	39.64	13.75	25.75
29	48	Urban Development and Housing Department	2538.40	1718.44	819.96	32.30
30	49	Water Resources Department	4304.20	2322.17	1982.03	46.05
31	50	Minor Water Resource Department	1315.04	538.80	776.24	59.03
32	51	Social Welfare Department	5247.09	3913.51	1333.58	25.42
Total			91192.74	61808.07	29384.67	

(Source: Appropriation Accounts of the State, 2013-14)

Appendix- 2.2

(Reference: Paragraph 2.3.2; Page 39)

List of Grants indicating Persistent Savings during 2009-14

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount and percentage of savings									
		2009-10		2010-11		2011-12		2012-13		2013-14	
(1)	(2)	(3)		(4)		(5)		(6)		(7)	
Revenue-Voted											
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
1	2-Animal and Fisheries Resource Department	62.53	18.99	165.72	40.67	210.59	43.22	426.49	44.31	607.69	62.55
2	12-Finance Department	39.09	10.91	55.64	13.46	122.72	43.27	223.31	31.97	106.32	27.48
3	20-Health Department	278.83	16.79	479.42	23.92	528.85	21.52	569.78	22.26	623.24	22.30
4	27-Law Department	31.32	10.72	130.41	26.37	148.50	26.19	151.31	26.11	141.61	22.78
5	40-Revenue and Land Reforms Department	120.13	17.17	128.43	23.06	148.70	24.05	72.52	14.96	132.67	21.20
6	41-Road Construction Department	274.30	38.78	198.29	33.58	120.06	18.44	109.32	16.45	413.22	32.96
7	50-Minor Water Resource Department	93.81	28.18	108.29	15.78	291.77	50.39	92.81	25.99	668.14	66.10
Total		900.01		1266.20		1571.19		1645.54		2692.89	
Capital-Voted											
8	3-Building Construction Department	26.79	29.86	66.52	36.16	292.26	57.49	722.07	69.33	659.52	40.88
9	36-Public Health Engineering Department	462.89	50.68	268.62	29.99	137.81	31.09	265.47	50.66	97.55	13.62
10	49-Water Resources Department	1415.28	52.57	1722.91	56.81	625.86	25.65	672.73	27.47	1853.56	53.61
11	50-Minor Water Resource Department	95.11	57.02	181.26	75.96	110.50	42.42	127.24	43.26	108.10	35.51
Total		2000.07		2239.31		1166.43		1787.51		2718.73	
Grand Total		2900.08		3505.51		2737.62		3433.05		5411.62	

(Source: Appropriation Accounts of the state, 2013-14)

Appendix- 2.3

(Reference: Paragraph 2.3.3; Page 39)

Excess over provisions of previous years requiring regularisation

(₹in crore)

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
(1)	(2)	(3)	(4)
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	213.23
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			1366.95

(Source: Information furnished by PAC section.)

Appendix- 2.4

(Reference: Paragraph 2.3.4; Page 39)

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
A Revenue (Charged)					
1	5-Secretariat of the Governor	7.87	7.65	0.22	1.64
2	13-Interest Payment	5887.97	5572.96	315.01	3.35
3	15-Pension	10.37	0.97	9.40	0.63
Total for charged		5906.21	5581.58	324.63	5.62
A Revenue (Voted)					
4	1-Agriculture Department	2550.19	1927.87	622.32	852.12
5	2-Animal and Fisheries Resource Department	966.37	363.79	602.58	5.11
6	3-Building Construction Department	447.47	372.68	74.79	3.84
7	4-Cabinet Secretariat Department	145.66	97.24	48.42	5.18
8	8-Art, Culture and Youth Department	78.70	71.23	7.47	17.23
9	9-Co-Operative Department	451.59	438.28	13.31	13.28
10	12-Finance Department	382.49	280.54	101.95	4.36
11	15-Pension	11263.67	9518.97	1744.70	2500.55
12	16-Panchayati Raj Department	3317.04	3003.35	313.69	757.09
13	18-Food and Consumer Protection Department	847.96	651.53	196.43	262.65
14	20-Health Department	2785.09	2170.49	614.60	8.64
15	21-Education Department	17977.78	14270.38	3707.40	682.22
16	22-Home Department	4801.02	4248.27	552.75	58.40
17	24-Information and Public Relation Department	83.75	75.28	8.47	3.19
18	25-Information Technology Department	173.71	37.24	136.47	9.62
19	26-Labour Resource Department	200.34	193.94	6.40	18.26
20	27-Law Department	619.78	479.83	139.95	1.65
21	30-Minorities Welfare Department	233.31	76.15	157.16	4.03
22	32-Legislature	109.56	102.90	6.66	4.16
23	33-General Administration Department	411.62	297.99	113.63	0.62
24	35-Planning and Development Department	930.96	174.01	756.95	14.13
25	37-Rural Works Department	871.92	727.96	143.96	0.14
26	38-Registration, Excise and Prohibition Department	147.95	100.79	47.16	4.51
27	40-Revenue and Land Reforms Department	593.18	493.06	100.12	32.55
28	42-Rural Development Department	1742.92	1667.03	75.89	145.80
29	43-Science and Technology Department	92.33	60.27	32.06	2.47
30	44-SC and ST Welfare Department	1016.92	869.43	147.49	42.03
31	45-Sugar Industries Department	110.84	88.54	22.30	5.51
32	46-Tourism Department	25.27	16.71	8.56	0.89
33	47-Transport Department	39.06	33.45	5.61	2.73
34	48-Urban Development and Housing Department	2114.91	1717.44	397.47	422.49
35	49-Water Resources Department	818.85	718.74	100.11	28.35
36	50-Minor Water Resource Department	498.02	342.55	155.47	512.67
37	51-Social Welfare Department	4133.31	3913.51	219.80	1104.28
Total for Voted		60983.54	49601.44	11382.10	7530.75
Total for Revenue		66889.75	55183.02	11706.73	7536.37
B Capital (Voted)					
38	3-Building Construction Department	1057.54	953.42	104.12	555.40
39	4-Cabinet Secretariat Department	9.07	5.33	3.74	3.00

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
40	9-Co-Operative Department	70.84	64.11	6.73	17.54
41	12-Finance Department	24.00	10.97	13.03	1450.07
42	30-Minorities Welfare Department	100.60	76.98	23.62	62.00
43	35-Planning and Development Department	974.91	699.97	274.94	1191.00
44	40-Revenue and Land Reforms Department	38.27	8.74	29.53	200.00
45	41-Road Construction Department	4230.22	4083.26	146.96	700.00
46	42-Rural Development Department	47.00	26.67	20.33	0.54
47	44-SC and ST Welfare Department	1.00	1.00	0.00	200.00
48	46-Tourism Department	82.43	53.34	29.09	51.99
49	49-Water Resources Department	2500.35	1603.43	896.92	956.64
50	50-Minor Water Resource Department	221.70	196.25	25.45	82.66
Total for Capital		9357.93	7783.47	1574.46	5470.84
Grand Total		76247.68	62966.49	13281.19	13007.21

(Source: Appropriation Accounts of the State, 2013-14)

Appendix- 2.5

(Reference: Paragraph 2.3.5; Page 39)

Excessive/unnecessary Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-001-0001-Direction	8.00	0.15	6.74	0.21	1.20
2		2401-00-103-0001- Seed Multiplication Farm	12.94	1.77	12.85	1.68	0.18
3		2401-00-109-0103- Emergency Project for Flood and Drought	366.59	80.86	333.87	100.45	13.13
4	2	2404-00-001-0001- Headquarters Establishment	2.65	0.02	2.25	0.34	0.08
5		2405-00-001-0102- Fisheries Extension	4.00	2.50	2.05	4.41	0.04
6	3	2059-80-001-0001- Direction	13.57	0.08	0.00	1.73	11.92
7		4059-80-051-0109- Construction of Hostel for Bihar State Judicial Service Training Institute (For Law Department)	0.00	5.73	3.02	0.21	2.50
8	4	2070-00-115-0001- State Guest House	0.42	0.08	0.37	0.10	0.03
9	6	2015-00-105-0001- General Election to Lok Sabha	5.00	2.05	6.33	0.60	0.12
10		2015-00-106-0002- Biennial Election to State Legislative Council	0.01	1.12	1.03	0.08	0.02
11	12	7610-00-202-0001- Advance to Government Servants for purchase of Motor Conveyance	4.00	1.00	4.21	0.48	0.31
12	13	2049-60-701-0003- Expenditure under Miscellaneous Legal Judgements	4.00	7.00	8.78	0.00	2.22
13		2049-60-701-0005- Interest Payment on Legal Judgement of Late Payment of all type of pension (Including Family Pension) and Arrear amount of Death-Cum-Retirement benefits.	0.10	0.05	0.04	0.00	0.11
14	15	2071-01-102-0001- Payment of commuted value of pension to employees retired from successor State of Bihar	14.92	200.00	182.10	0.00	32.82
15		2071-01-115-0002- Leave encashment equivalent to unavailed earned leave payable to officers and employees retired/died after 15.11.2000	50.50	1000.00	848.83	0.00	201.67
16		2071-01-117-0001- Government contribution for defined contribution pension scheme	179.98	50.00	214.50	0.00	15.48
17	18	3456-00-001-0002- District Charges	41.32	16.67	41.14	15.75	1.10
18		3456-00-102-0004- Computerisation to PDS System	5.84	2.00	1.85	2.15	3.84
19	19	2406-01-001-0001- Direction and Administration	11.95	0.11	11.10	0.37	0.59
20		2406-01-789-0101- Rehabilitation for Deciduous Forest	11.07	1.30	6.06	0.00	6.31

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	19	2406-02-110-0106- Valmiki Nagar Tiger Project (50% State Government)	1.00	1.03	1.13	0.04	0.86
22	20	2210-01-110-0010- Indira Gandhi Cardiac Institute, Patna	24.50	1.00	18.40	7.06	0.04
23		2210-01-110-0013- Sadar Hospital	172.41	30.80	182.87	19.65	0.69
24		2210-05-105-0001- Patna Medical College	60.08	0.16	50.73	8.13	1.38
25		2210-05-105-0005- Nalanda Medical College	26.01	3.95	26.82	2.46	0.68
26		2210-05-105-0007- Magadh Medical College	18.74	4.15	19.32	3.42	0.15
27		2210-05-105-0012- Nurses Training	6.02	0.35	5.26	1.10	0.01
28		2210-05-105-0022- Vardhaman Institute of Health Sciences, Pawapuri	11.09	0.60	7.12	4.56	0.01
29		2210-05-105-0023- Government Medical College, Bettiah	10.11	1.00	9.49	1.40	0.22
30	21	2202-01-197-0002- Consolidated Payment to Block Teacher and Physical Teacher	526.73	30.00	484.49	69.23	3.01
31		2202-02-001-0002- District Education Officer and Sub-divisional Education officer	28.46	1.10	26.14	2.82	0.60
32		2202-02-107-0107-Chief Minister Girls Uniform Scheme	75.00	51.26	118.03	6.76	1.47
33		2202-03-107-0104- Chief Minister Girls Uniform Scheme	25.00	22.00	33.81	11.02	2.17
34	22	2052-00-090-0006- Home (Police) Department	3.45	0.06	3.22	0.00	0.29
35		2055-00-001-0001- Superintendence	27.87	1.66	24.88	0.00	4.65
36		2055-00-003-0002-Training School, Nathnagar	10.63	0.04	10.52	0.00	0.15
37		2055-00-003-0006-Bihar Police Academy	6.14	0.33	5.90	0.00	0.57
38		2055-00-101-0001-Criminal Investigation Department	121.33	4.08	116.63	0.00	8.78
39		2055-00-104-0002-Unmounted Military Police	554.64	10.50	472.48	0.00	92.66
40		2055-00-104-0003-Special Task Force	39.00	5.72	37.74	0.00	6.98
41		2055-00-109-0017-Expenditure related to security purpose in terrorist effect region	10.53	3.00	8.87	0.00	4.66
42		2055-00-113-0001-Hospital Charges	7.57	0.61	5.92	0.00	2.26
43		2055-00-113-0004- Expenditure on security in terrorist affected areas (Recoupment by Central Government)	6.62	1.70	8.15	0.00	0.17
44		2055-00-114-0002-Computer	1.56	0.09	1.32	0.00	0.33
45		2056-00-101-0002-District Jail	78.15	0.16	70.28	7.10	0.93
46		2056-00-102-0001-Central Jail	13.96	0.24	13.94	0.04	0.22
47		2070-00-105-0014-Kosi Bandh Katan Nyaik Janch Aayog	0.51	0.32	0.74	0.07	0.02

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
48	22	2070-00-105-0016-Judicial Inquiry of Police firing at Madhubani	0.40	0.23	0.44	0.17	0.02
49		2070-00-107-0001-Rural	172.72	0.15	161.59	10.77	0.51
50	27	2014-00-114-0001-Legal Advisors and Counsellors	6.52	0.20	6.06	0.59	0.07
51		2014-00-114-0003-Government Law Suits	45.77	6.50	48.00	4.19	0.08
52	33	2053-00-101-0001- Main Office	20.59	1.00	15.01	6.03	0.55
53		2070-00-115-0003- Circuit House	10.14	1.50	7.21	4.34	0.09
54	35	2053-00-094-0109-Strengthening of Planning Machinery Local needs Under District Level	5.46	1.49	3.73	0.00	3.22
55		3454-02-204-0002- Central Statistical Organisation	15.95	0.26	11.94	4.00	0.27
56	37	4515-00-103-0101- Minimum Needs Programmes	254.94	185.00	359.25	75.00	5.69
57	39	2070-00-106-0002- District Charges	0.77	0.05	0.71	0.07	0.04
58		2245-02-101-0001- Cash Payment to Helpless and Handicapped Persons	160.00	45.50	159.00	37.79	8.71
59		2245-02-101-0005- Cash Payment for fire Relief	5.00	3.50	4.07	3.81	0.62
60		2245-02-101-0010- Assistance to dependents of persons died due to lightning	2.00	1.00	2.65	0.27	0.08
61		2245-02-118-0001- Repairs of damaged boats/manufacture of new boats	6.26	0.90	3.94	3.06	0.16
62	40	2052-00-099-0001- General Department	3.17	0.02	2.74	0.44	0.01
63	41	3054-03-052-0001- Machinery and Equipment	4.10	1.50	3.94	1.23	0.43
64	47	2041-00-101-0002- Control on Motor Vehicle	23.17	0.70	21.09	2.08	0.70
65		2052-00-090-0035- Transport Department	1.35	0.05	1.29	0.06	0.05
66	49	2700-01-001-0001- Establishment	49.60	0.03	43.75	5.64	0.24
67		2700-01-101-0002- Other maintenance expenditure	19.00	1.25	13.04	6.50	0.71
68		2700-02-001-0001- Establishment	80.59	0.04	74.59	5.79	0.25
69		2701-04-001-0001- Establishment	30.85	0.01	28.34	2.37	0.15
70		2711-03-001-0001- Regional Establishment	24.65	0.02	22.13	2.36	0.18
71		3451-00-090-0009- Water Resources Department	14.02	0.27	13.06	1.19	0.04
72	50	2702-03-103-0002- Government Tube Wells	214.79	23.09	155.24	59.63	23.01
Total			3775.78	1822.66	4614.13	510.80	473.51

(Source: Detailed Appropriation Accounts (including Grants Audit Register), 2013-14 Government of Bihar)

Appendix- 2.6

(Reference: Paragraph 2.3.5; Page 39)

Insufficient withdrawal through Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-001-0106- Survey and Formulation of Project (New State Plan Programme)	7.00	4.02	0.72	2.23	0.03
2		2401-00-108-0114- Integrated Scheme for Oilseed, Pulses, Oil palm and maize (ISOPOM 25:75) New Scheme	6.00	2.09	0.50	1.00	2.41
3		2401-00-109-0001- Divisional District and Sub-divisional Establishment	172.95	117.67	16.01	37.32	1.95
4		2401-00-109-0106- Intensified Field Development and Training Support (New Scheme)	148.73	64.88	6.34	73.20	4.31
5		2401-00-789-0104- Upgradation of Biological Farming	106.98	20.13	28.47	53.59	4.79
6		2401-00-789-0106- Intensified Field Development and Training Support (New scheme)	28.67	10.60	1.22	14.11	2.74
7		2401-00-796-0132- Jaiwik Kheti Ka Unayan	4.00	1.09	0.11	2.33	0.47
8	3	2059-80-051-0001- Other Administrative Services	9.00	1.65	2.25	4.98	0.12
9		2059-80-053-0001- Maintenance and Repairs	219.50	194.77	5.20	18.92	0.61
10		4216-01-700-0105- Building for Judges	33.76	8.37	5.73	19.38	0.28
11	4	2013-00-104-0001- Hospitality Expenses	0.35	0.16	0.09	0.02	0.08
12	6	2015-00-103-0001- Electoral Rolls for Assembly Constituencies	37.10	34.42	1.12	1.51	0.05
13	12	7610-00-201-0001- House Building Advance to Government Servants	7.00	4.51	1.00	1.48	0.01
14	13	2049-01-101-0001- Interest on Bihar State Development Loans (Interest bearing)	2350.17	2081.02	7.08	0.00	262.07
15	15	2071-01-101-0001- Payment to pre 15.11.2000 pensioners	5056.50	702.73	1200.00	2500.00	653.77
16		2071-01-102-0002- Payment of commuted value of pension to employees retired prior to 15.11.2000	565.33	388.41	50.00	0.00	126.92
17	16	2515-00-198-0009- Contribution for Gram Panchayats in approval of State Finance Commission	614.38	597.65	0.92	0.18	15.63
18		2515-00-198-0010- Gram Kachahari Ke Vibhinn Madon Hetu	45.45	17.32	0.40	27.14	0.59
19	18	3451-00-090-0011- Food Supply and Commerce Department	6.39	4.96	1.17	0.21	0.05
20	19	2406-01-789-0102- Canal Side Farm	8.19	5.74	0.66	0.11	1.68
21		2406-01-789-0103- Road Side Farm	9.19	6.08	0.64	0.20	2.27

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22	20	2210-01-001-0001- Superintendence	13.79	8.77	1.65	2.10	1.27
23		2210-01-001-0002- District Medical Officer	32.91	24.89	0.24	7.34	0.44
24		2210-01-110-0008- Sri Krishna Medical College, Muzaffarpur	37.67	34.39	0.16	2.80	0.32
25		2210-03-101-0003- Health Sub Centre	66.58	43.93	3.49	19.14	0.02
26		2210-05-105-0009- Dental College Patna	5.05	2.64	0.35	1.50	0.56
27		2210-05-105-0017- Indira Gandhi Institute of Medical Science Patna	75.50	50.00	9.10	0.00	16.40
28		2210-05-105-0024- Government Medical College Madhepura	6.71	0.10	1.60	4.20	0.81
29		2210-06-101-0003- National Malaria Eradication Programme	33.76	25.87	0.23	7.50	0.16
30		2210-06-107-0001-Public Health Laboratories	3.81	3.40	0.02	0.36	0.03
31	21	2202-01-101-0001- Government Primary and Middle School	5410.51	3585.64	32.80	1762.26	29.81
32		2202-01-112-0002- Mid-Day Meal Project	3.76	2.28	0.74	0.71	0.03
33		2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers	213.60	145.02	4.00	64.08	0.50
34		2202-04-200-0001- District Public Education office	10.38	5.13	1.77	3.39	0.09
35		2055-00-001-0009- Expenditure on deployment of Paramilitary	295.00	271.81	2.05	0.00	21.14
36	22	2055-00-109-0003- Surrender of Leftist Extremist.	1.00	0.00	0.09	0.00	0.91
37		2055-00-109-0005- Special Auxiliary Police	164.40	114.34	19.36	0.00	30.70
38		2055-00-109-0006- Strengthening of Terrorism affected P.S./O.P. under S.R.E. scheme	16.00	7.75	1.70	0.00	6.55
39		2055-00-109-0009- Hiring of Vehicles/Helicopters/Mean of communication during Emergency in covered Districts under S.R.E. scheme	13.00	0.04	3.00	0.00	9.96
40		2230-01-101-0007- Implementation of the minimum wages act in agriculture	22.59	16.57	0.03	5.84	0.15
41	27	2014-00-105-0001- Civil and Session courts	466.01	394.91	6.70	63.38	1.02
42	30	2251-00-090-0011- Minority Welfare Department	3.06	2.97	0.06	0.01	0.02
43	33	2053-00-093-0001- District Administration	213.96	155.97	5.50	52.18	0.31
44	35	3454-02-204-0001- Statistical Machinery at Block Level	7.00	5.57	0.26	1.16	0.01
45	38	2039-00-001-0002- District Charges	78.35	41.55	0.03	35.42	1.35

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	39	2245-02-101-0003- Payment of gratuities relief to affected families	8.00	4.10	1.50	2.29	0.11
47		2245-02-101-0004- Free distribution of clothes and utensils to affected persons	10.00	0.05	2.50	6.56	0.89
48		2245-02-101-0006- Grants for Building Damaged by Fire	15.00	1.08	3.75	10.15	0.02
49		2245-02-112-0002- Evacuation of Population	102.35	17.36	12.50	71.10	1.39
50		2245-02-114-0001- Grants for Agro Input (for damaged crops)	122.93	88.48	1.25	0.42	32.78
51	41	3054-80-001-0002- Supervision	245.73	178.61	1.50	64.21	1.41
52	42	2216-03-789-0102- Indira Awas Yojna	668.62	498.40	167.15	0.00	3.07
53	43	2203-00-103-0001- Certificate Course	0.98	0.79	0.03	0.14	0.02
54	49	2700-03-001-0001- Establishment	161.61	145.64	0.79	14.65	0.53
55		4700-03-051-0102- Irrigation Project for Gandak Basin (Works) (AIBP)	308.04	29.00	77.01	134.00	68.03
56		4700-04-051-0102- Irrigation Project for Kiul Badua Chandan Basin (Works) (AIBP)	50.00	19.55	12.50	17.33	0.62
Total			18324.30	10194.87	1705.04	5112.13	1312.26

(Source: Detailed Appropriation Accounts (including Grants Audit Register), 2013-14 Government of Bihar)

Appendix- 2.7

(Reference: Paragraph 2.3.6; Page 41)

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

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	01-Agriculture Department	2401-00-001-0102-Computerisation of offices	10.00	0.23	9.77	0.00	97.70
2		2401-00-103-0109- Beej Gunan Formo Ka vistar kheti par wayay	49.80	8.02	41.78	0.00	83.89
3		2401-00-105-0106-Upliftment of Organic Faming	305.26	53.77	176.02	75.47	57.66
4		2401-00-109-0106- Intensified Field Development and training support(New Scheme)	148.73	64.88	79.54	4.31	53.48
5		2401-00-109-0111-Support to State Extension Programme for Extension Reforms	41.50	5.20	29.05	7.25	70.00
6		2401-00-113-0104-Promotion of Agricultural Workshop (macromode state share 10:90)	50.00	0.07	49.00	0.93	98.00
7		2401-00-789-0104-Upgradation of Biological Farming	106.97	20.13	82.05	4.79	76.70
8		2401-00-789-0105-Support to State Extension Programme for Extension Reforms	8.00	0.96	5.60	1.44	70.00
9		2401-00-789-0106- Intensified Field Development and Training Support (New scheme)	28.67	10.60	15.33	2.74	53.47
10		2401-00-789-0117-Seed Production Programme	9.60	0.98	8.59	0.03	89.48
11		2415-01-004-0107-Soil Seed and fertilizer Lab ka Sudrikaran	12.00	3.92	7.99	0.09	66.58
12		2415-01-277-0101- Grants to Rajendra Agriculture University	10.00	0.29	9.71	0.00	97.10
13		2415-01-277-0111-Agriculture College, kishanganj	100.00	20.00	80.00	0.00	80.00
14	02-Animal and Fisheries Resource Department	2403-00-101-0101-Hospitals, Dispensaries and other establishment	75.83	20.31	54.84	0.68	72.32
15		2403-00-104-0102-Nutrition and development of Avi & Aaza	70.06	0.55	69.50	0.01	99.20
16		2403-00-106-0607-Scheme for control and prevention of animal diseases	22.12	1.42	20.70	0.00	93.58

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
17	02-Animal and Fisheries Resource Department	2403-00-106-0104- Scheme for control and prevention of animal diseases	8.00	2.18	5.79	0.03	72.38
18		2404-00-789-0101- Rural Dairy Employment Programme	12.22	0.47	11.75	0.00	96.15
19		2405-00-101-0104- Development and renovation of Pond fish	60.00	1.25	58.75	0.00	97.92
20		2405-00-101-0116- National Agriculture Development Scheme	21.80	2.28	19.49	0.03	89.40
21		3454-01-001-0602- Cattle Census	10.00	2.99	6.15	0.86	61.50
22	03- Building Construction Department	4059-01-789-0101- Building for Scheduled Caste	30.00	5.12	19.64	5.24	65.47
23		4059-80-051-0604- Judicial Buildings	12.74	0.53	11.77	0.44	92.39
24		4216-01-700-0003- Public Works	16.00	3.27	12.73	0.00	79.56
25		4216-01-700-0101- Other housing	20.00	2.75	17.25	0.00	86.25
26		4225-80-051-0103- Construction of Hostel for minorities boys and girls	17.69	5.28	9.06	3.35	51.22
27		4250-00-051-0105- Scheme for minorities of multiregional development	30.00	9.56	20.02	0.42	66.73
28		4250-00-051-0605- Scheme for minorities of multiregional development	150.00	21.94	120.31	7.75	80.21
29	09- Co-operative Department	3451-00-090-0101- Co-operation Department	20.00	1.25	18.75	0.00	93.75
30		6425-00-108-0612- Loans of Central Co-operative Banks for consolidated cooperative Development Project	27.68	5.57	22.11	0.00	79.88
31	10-Energy Department	2801-02-190-0001- Bihar State Power Generation Company	10.00	3.38	6.62	0.00	66.20
32		4801-02-190-0101- Project of Bihar State Power Generation Co. Ltd(BRDF S)	150.00	62.13	87.87	0.00	58.58
33		6801-00-190-0006- Payment of interest on Loan taken from Bihar State Power (Holding) Co. Ltd for Rural Electrification Corp. LTD	48.40	10.38	38.02	0.00	78.55
34		6801-00-190-0007- Loan to Bihar State-Power (Holding) regarding Rural electrification from central cell by Rural Electrification Corp	20.70	2.17	18.53	0.00	89.52

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35	10-Energy Department	6801-00-190-0108-Distribution Project of Bihar State Power (Holding) Co. Ltd (Externally Aided Project)	225.00	73.91	139.69	11.40	62.08
36		6801-00-190-0111-Loans to project of Bihar State Power Generation Co. Ltd.	25.00	10.00	15.00	0.00	60.00
37		6801-00-201-0105-Loans to Bihar State Jal Vidyut Nigam (NABARD)	63.57	16.79	46.78	0.00	73.59
38	12-Finance Department	2054-00-095-0103-Bihar Revenue Administration Intranet (Brain Project)	40.00	2.03	37.97	0.00	94.93
39		7610-00-202-0004-Advance to Members of legislature for purchase of motor conveyances	7.00	1.12	5.64	0.24	80.57
40	16-Panchayati Raj Department	2015-00-109-0002-Election of District Boards/Panchayat Samiti Gram Panchayat	10.00	3.27	6.58	0.15	65.80
41		2515-00-198-0010-Gram Kachahari Ke Vibhinn Madon Hetu	45.45	17.32	27.54	0.59	60.59
42	17-Commercial Tax Department	2040-00-001-0005-Mission mode project	24.03	7.23	16.80	0.00	69.91
43	20-Health Department	2210-01-110-0016-Mental Hospital	10.00	2.09	7.91	0.00	79.10
44		2211-00-003-0604-Training and Research A.N.M. school/LHV School	15.56	6.73	8.78	0.05	56.43
45		4210-01-110-0111-College Hospital	103.00	12.52	90.48	0.00	87.84
46		4210-01-110-0113-Renovation and Construction of District and sub-divisional Hospital	48.00	12.95	35.05	0.00	73.02
47		4210-02-103-0101-Renovation and construction of Referral Primary Health Centre	77.00	26.00	51.00	0.00	66.23
48		4210-02-110-0101-Ayurvedic College, Hospital and Dispensary	25.00	5.30	19.70	0.00	78.80
49	21-Education Department	2202-01-001-0106-District Teachers employment authority	10.00	1.90	8.07	0.03	80.70
50		2202-01-192-0001-Consolidated Payment to Municipal Teachers	30.92	12.97	17.69	0.26	57.21
51		2202-01-789-0103-Sarv shiksha Abhiyan	636.64	165.04	471.60	0.00	74.08
52		2202-02-001-0101-Directorate of Secondary Education	11.27	2.72	7.00	1.55	62.11

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53	21-Education Department	2251-00-090-0002-Secondary, Primary and Adult Education Deptt	50.50	4.42	46.08	0.00	91.24
54		4202-01-202-0108-Building for State Research and Training Institute	30.00	5.79	24.21	0.00	80.70
55	22- Home Department	4055-00-050-0101-Land Acquire for Police Station/Chauki	25.00	5.69	15.00	4.31	60.00
56		4070-00-051-0101-Bihar Fire Brigade Services for Building Construction	15.00	4.95	10.00	0.05	66.66
57		4070-00-051-0103-Building Construction of central/Divisional/sub-jail(Jail Department, Home)	10.00	4.37	5.63	0.00	56.30
58	25-Information Technology Department	2852-07-202-0108-State Data Centre	19.62	0.02	19.60	0.00	99.90
59		3451-00-090-0027-Information Technology Department	25.30	1.27	24.03	0.00	94.98
60	27-Law Department	2014-00-106-0001-organisation of Morning, Evening, special Judicial Magistrate and shift court on recommendation of the finance commission	42.86	1.73	41.13	0.00	95.96
61		2014-00-114-0002-Legal aid to the poor	18.83	7.11	11.63	0.09	61.76
62	30-Minorities Welfare Department	2202-02-107-0103-Scholarship of Pre-matric Minority Students	13.00	1.07	11.87	0.06	91.31
63		4250-00-051-0103-Alpsankhyak ka Bahushetriya vikash yojna	27.00	9.08	14.91	3.01	55.22
64	33-General Administration Department	2051-00-103-0001-Bihar Staff Selection Commission	23.54	8.41	15.12	0.01	64.23
65	35- Planning and Development Department	3454-02-204-0620-Bharat statistical Strengthening project	40.21	3.69	36.52	0.00	90.82
66		4515-00-101-0105-Building Construction of Panchayat Govt-Finance Commission (Panchayati Raj Department)	428.43	152.89	269.83	5.71	62.98
67		4515-00-102-0101-Unified Work Plan for Scheduled Tribes and Backward Districts	264.00	110.44	144.00	9.56	54.55
68	39-Disaster Management Department	2235-01-200-0004-Grants-in-aid for compensation of land to persons displaced by soil erosion	10.00	0.01	9.99	0.00	99.90

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
69	39-Disaster Management Department	2245-02-101-0015- Assistance grant to those families who affected in outside the state	10.00	0.27	9.63	0.10	96.30
70		2245-02-102-0001- Supply of drinking water	7.00	0.00	6.86	0.14	98.00
71		2245-02-104-0001- Supply of Fodder	12.50	0.33	12.13	0.04	96.96
72		2245-02-105-0001- Medicine for Cattle	7.25	0.05	7.20	0.00	99.31
73		2245-02-109-0001- Repairs and restoration of damaged water supply, drainage and sewerage system	12.00	1.11	10.18	0.71	84.83
74		2245-80-102-0104- State Disasters Response Force	18.00	7.34	10.44	0.22	58.00
75		2245-80-102-0105- Awareness and Capability Development	8.45	0.06	8.39	0.00	99.29
76		2245-80-800-0102- Awareness and Capability Development	13.05	1.23	11.80	0.02	90.42
77	40-Revenue and Land Reforms Department	3454-01-101-0002- Census Establishment-2011	14.02	5.33	8.11	0.58	57.85
78		4047-00-789-0101- Land Acquisition	30.50	7.32	22.94	0.24	75.21
79	41-Road Construction Department	3054-80-001-0006- National Highway Project-Direction	50.00	0.00	32.62	17.38	65.24
80	42- Rural Development Department	2501-06-101-0102- National Rural Livelihood Mission (NRLM)	44.40	12.44	31.96	0.00	71.98
81		2501-06-789-0101- Swaranjayanti Gram Swarojgar yojna	8.41	0.00	6.31	2.10	75.03
82		2501-06-789-0102- National Rural Livelihood Mission (NRLM)	47.87	3.59	32.31	11.97	67.50
83	43-Science and Technology Department	4202-02-104-0403- Establishment of New Polytechnics and Strengthening/Progress of Existing Polytechnics	48.40	4.12	44.28	0.00	91.49
84	43-Science and Technology Department	4202-02-789-0101- Polytechnic/Engineering/ Technical College	21.47	5.96	15.51	0.00	72.24
85	45- Sugar Industries Department	2401-00-789-0108- Sugarcane Development	11.19	3.33	7.77	0.09	69.44
86	46-Tourism Department	3452-80-800-0102- Construction of Tourism Circuit	13.50	5.27	8.22	0.01	60.89
87		5452-01-102-0101- Nalanda Heritage Tourism Scheme	12.50	4.04	7.50	0.96	60.00

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
88	46-Tourism Department	5452-80-800-0103-Construction of Tourism Structure	119.53	46.91	70.38	2.24	58.88
89	48-Urban Development and Housing Department	2015-00-109-0001-Election of Municipal Corporation, Municipal Council and Nagar Panchayats	10.00	0.14	9.80	0.06	98.00
90		2217-03-191-0104-Jawaharlal Nehru National Urban Renewal Mission Scheme	40.00	4.80	35.20	0.00	88.00
91		2217-03-192-0107-Renewal Mission Project for Jawaharlal Nehru National Urban	49.85	12.55	37.30	0.00	74.82
92	49-Water Resources Department	4700-01-051-0101-Irrigation Project for Koshi Basin (works)	63.20	19.19	43.82	0.19	69.34
93		4700-01-051-0103-Irrigation Project for Koshi Basin(works) (NABARD)	24.67	9.19	13.21	2.27	53.55
94		4700-01-789-0101-Koshi Basin ki Sinchai Pariyojnaye	63.27	19.48	38.70	5.09	61.17
95		4700-03-051-0102-Irrigation Project for Gandak Basin (works) (AIBP)	308.04	29.00	211.01	68.03	68.50
96		4700-04-051-0103-Irrigation project for Gandak Chandan (works) (NABARD)	15.00	6.68	8.14	0.18	54.27
97		4700-80-051-0101-Backward Region Grant	345.41	85.16	260.01	0.24	75.28
98		4701-03-051-0103-Irrigation Project for sone Basin(works) (NABARD)	21.60	6.33	15.27	0.00	70.69
99		4701-04-051-0101-Irrigation Project of Gandak-Kiul-Badua-Chandan Basin (works)	9.52	1.56	7.35	0.61	77.21
100		4701-04-789-0101-Irrigation Project of Gandak-Kiul-Badua-Chandan Basin	17.40	3.15	10.40	3.85	59.77
101		4711-01-051-0408-Anti-Erosion work for other rivers except Ganga (for River management activities in Nepal portion & Border Area) (100 per cent Central Share)	178.00	68.51	104.75	4.74	58.85
102		4711-01-051-0102-Water Drainage Project (works)	28.37	2.85	18.17	7.35	64.05

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
103	49-Water Resources Department	4711-01-051-0104-Flood Control Embankment Road Project (works)(NABARD)	68.00	12.76	52.44	2.80	77.12
104	50-Minor Water Resource Department	2702-02-016-0101-Bihar Century Personal Tubewell Plan	445.20	25.20	420.00	0.00	94.34
105		2702-02-789-0101-Bihar Century Personal Tubewell plan	84.80	4.80	80.00	0.00	94.34
106		2702-03-102-0005-Other Maintenance Expenditure	13.45	2.64	10.62	0.19	78.96
107		4702-00-101-0103-Project for Repairs, Renovation and Rehabilitation of water Bodies (AIBP)	25.55	0.75	24.79	0.01	97.02
108		4702-00-102-0102-Loans from NABARD for completion of new/incomplete Medium Irrigation Schemes	79.26	17.48	59.67	2.11	75.28
109	51-Social Welfare Department	2235-02-101-0119-Chief Minister's Handicapped Empowerment Plan (SAMBAL)	40.00	13.16	26.54	0.30	66.35
110		2235-02-102-0615-Intigrated Child Protection Scheme	30.00	9.58	20.42	0.00	68.07
111		2235-02-102-0618-R.G.S.E.A.G. "(Sabla)"	134.19	52.94	80.09	1.16	59.68
112		2235-02-102-0105-Consolidated Child Development Scheme under Management Information System	11.00	4.03	6.10	0.87	55.45
113		2235-02-102-0116-Parwarish	10.00	2.00	5.50	2.50	55.00
Total			6790.32	1577.29	4920.75	292.28	72.47

(Source: Detailed Appropriation Accounts, 2013-14 Government of Bihar)

Appendix- 2.8

(Reference: Paragraph 2.3.6; Page 41)

Hundred per cent surrender of funds (More than ₹ five lakh)

(₹ in crore)

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
1	1-Agriculture Department	2401-00-105-0105- National Project on Fertilisation Management	0.83
2		2401-00-109-0114- Agri-business Infrastructure Development Project (EAP)	0.50
3		2401-00-113-0116- National Mission(90:10) of Agriculture Expansion and techniques	20.00
4		2401-00-789-0121-National Project of Fertilisation Management	0.16
5		2402-00-789-0101- Bhumi Sanrakshan Karya	11.20
6		2402-00-796-0108- Bhumi Sanrakshan Karya	0.70
7		2415-80-789-0101- Garden University Nalanda	3.20
8	02-Animal and Fisheries Resource Department	2403-00-102-0101- Frozen Semen Bank	105.00
9		2403-00-102-0110- Development Scheme for Cattle Farm	5.00
10		2403-00-104-0105- National Agriculture Development Plan	23.00
11		2403-00-107-0606- Scheme of Distribution and purchase for production of fodder seed.	1.85
12		2403-00-109-0106- State Animal Husbandry Training Complex	3.00
13		2403-00-113-0104- National Agriculture Development Plan	3.00
14		2403-00-789-0101- Scheme of Back Yard Goat Rearing	19.42
15		2404-00-102-0112- National Agriculture Development Scheme	0.30
16		2404-00-109-0102 National Agriculture Development Scheme	4.70
17		2405-00-101-0101- Matasya palak vikash Abhikaran under world Bank Project	0.15
18		2405-00-101-0106- Residence, Lavatory, Drinking Water and Other civic Amenities to Fishermen	5.00
19		2405-00-101-0107- Fisheries investigation scheme	4.30
20		2405-00-101-0110- Fisheries training and extension scheme	0.15
21		2405-00-101-0112- Fisheries Marketing Scheme	0.05
22		2405-00-101-0601- Matasya Palak Vikash Abhikaran	0.45
23		2405-00-101-0603- Fisheries Training and Extension Scheme	0.60
24		2405-00-101-0605- Development of Inland Fisheries Statistics	0.19
25		2405-00-101-0612- Fisheries Marketing Scheme	0.45
26		2405-00-120-0601- Residence and Other Civic Amenities for Fishermen	5.00
27		2405-00-789-0101- Assistance for Fisherman	9.21
28		2415-03-277-0101- Bihar Animal Science and Technical University	20.00
29		4403-00-109-0101- State animal Husbandry Training Complex	7.00
30	03-Building Construction Department	3053-02-102-0001- Aerodromes	0.50
31		4059-01-051-0112- Strenthening Plan of Animal Hospital	3.00
32		4059-01-051-0605- Strenthening Plan of Animal Hospital (CSS)	12.00
33		4059-01-796-0104- Tribal Area Sub-Plan	8.10
34		4059-60-051-0101- Construction of Secretariat Sports Stadium	6.00
35		4059-60-051-0110- National Agriculture Development Scheme	2.00
36		4059-60-051-0611- Babu Jagjiwan Ram Hostel Plan	19.00
37		4059-80-051-0002- Minor Works	3.75
38		4059-80-051-0118- Construction and Renovation of Building of Residential School & Hostel of Backward Classes	1.00
39		4059-80-051-0119- Fencing of Government Land	100.00
40		4216-01-700-0001- Other Administrative Services	0.05

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
41	03-Building	4216-01-051-0602-Judicial residential building	3.25
42	Construction	4216-80-101-0001- Preliminary work before construction	0.10
43	Department	4235-02-104-0101- Old age home	2.00
44		5452-01-101-0103- Construction and Renovation of Tourism Structures	2.45
45	04-Cabinet Secretariat	2052-00-090-0147- Modernisation of Secretariat Library and Purchase of Book	0.35
46	Department	2052-00-092-0103- Twenty Points Programme Executive Vice-Chairman State level committee and his Pay and Allowance for his Personal Staff	0.55
47		2070-00-001-0103- Eradication of Public Grievance	24.81
48	09-Co-Operative Department	2401-00-789-0110- Grant to State Crops Insurance Fund for compensation of Farmer's Insured Crops under National Agriculture Insurance Scheme	0.40
49		2425-00-003-0102- Grants to Departmental officers and Staff for training	0.06
50	10-Energy	2801-05-190-0004- South Bihar Power Distribution Co. Ltd.	5.00
51	Department	2801-05-190-0005- South Bihar Power Transmission Co.Ltd	10.00
52		4801-05-190-0101- Pichara Kshetra Vikash Kosh Yojna	1104.76
53	11-BC and MBC Welfare Department	2225-03-277-0107- Hostel for students-Major construction works (50:50)	1.00
54		2225-03-277-0108- Hostel for girl students-Major construction works-State share (50:50)	1.00
55		2225-03-277-0606- Hostels for Boys students-Major construction works	1.00
56		2225-03-277-0607- Hostel for girl student-Major construction works	1.00
57	12-Finance Department	2204-00-104-0005- Grants-in-aids to Secretariate Sports Club for organising All India Services competition	0.07
58		4058-00-103-0101- Machine and Equipments-Modernisation Scheme for Government Press, Gulzarbagh	2.00
59		7610-00-201-0002- House building advance to officers of All India Services	0.50
60	16-Panchayati Raj Department	2515-00-001-0101- Panchayat Headquarters Establishment	0.05
61	17-Commercial Tax Department	2040-00-003-0001- Expenditure on Training for officers of Bihar Financial Services	0.10
62	18-Food and Consumer	3456-00-102-0102- BPL Priwaron ko Rajya ki Adhiprapti vywasdha se khadhan ki apurti	175.00
63	Protection Department	3456-00-191-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkar Sadasyon ko Baithak and Yatra Bhatta	0.50
64		3456-00-192-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	7.00
65		3456-00-193-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	7.25
66		3456-00-198-0101- Gathit Samiti ke Gair Sarkari Sadasyon	10.00
67		6408-01-101-0101- Loan for Food and Civil Supply Corporation	578.50
68	19-Environment and Forest Department	2406-02-110-0109- Sanjay Gandhi Jaiwik Udyan (50:50) Central Sanctuary Authority Sponsored Scheme	0.25
69		2406-02-110-0122- Dolfin Research Centre	28.06
70		2406-02-110-0603- Other Park-Sanjay Gandhi Zoological Park(100% CSS)	0.50
71		2406-02-110-0615- Valmiki Nagar Tiger Project Eco Development	0.25
72		2406-02-110-0620- Development of Sanctuaries	0.10
73		2406-02-111-0601- Other park	0.25
74	20-Health	2210-01-001-0107- Kshamta Nirman	0.48
75	Department	2210-01-110-0019- Patients Welfare Societies	2.00
76		2210-05-105-0015- Education Fees Determination Committee	0.10
77		2210-05-105-0016- Admission Supervision Committee	0.10

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
78	20-Health Department	2210-05-200-0101- Grants-in-aid to Indira Gandhi Institute of Medical Science, Patna	57.00
79		2211-00-001-0601- Direction	0.10
80		4210-01-050-0101- Land acquisition for Urban Health Institution	4.00
81		4210-01-110-0111- Indira Gandhi Health Institute Patna	4.00
82		4210-01-110-0112- Medical College Hospital(Externally Aided Scheme)	15.00
83		4210-02-050-0101- Land acquisition to Rural Health Institution	1.00
84		4210-02-051-0101- Construction of Buildings of Sub-divisional Health Centres (NABARD Sponsored Scheme)	15.00
85		4210-03-050-0102- Land Acquisition for All India Institute of Medical Science, Patna (Allopathy)	0.20
86		4210-03-105-0111- Dental College and Hospital	4.00
87		4210-03-105-0113- Medical Training Centre and Research	1.25
88	21-Education Department	2202-01-101-0111- Equipments	0.85
89		2202-01-789-0101- Equipments	0.15
90		2202-02-001-0106- Co-ordinated Handicapped Education Project	0.75
91		2202-02-109-0107- Rashtriya Madhyamik Siksha Abhiyan	105.00
92		2202-02-109-0605- I.T.C Projects	10.00
93		2202-02-109-0606- Kchatraon ke liye Madhyamik Shiksha Hetu Rastriya Protsahan Yojna	70.00
94		2202-02-109-0607- Rashtriya Madhyamik Siksha Abhiyan	210.00
95		2202-03-103-0101- Government Womens College	5.00
96		2202-03-800-0002- Inter University Board (Grants-in-aid)	0.06
97		2202-80-004-0108- L.N. Mishra Institute of Economic Development (SP)	2.00
98		2205-00-105-0011- Assistance To Joint Fund of Raja Rammohan Roy Library Kolkata and State Govt.	0.40
99	23-Industries Department	2408-01-103-0101- National Mission Food Processing	2.00
100		2408-01-103-0601- National Mission Food Processing	2.86
101		2852-80-102-0110- Industrial Area Development Authority Grants-in-aid Patna, Darbhanga, Muzaffarpur	14.40
102		2852-80-102-0150- Establishment of Central Institute of Plastic Engineering and Technology	0.30
103		2852-80-102-0164- Bihar Production	3.25
104		2852-80-789-0103- Establishment for Central Institute of Plastic Engineering and Technology	0.05
105		6885-01-190-0110- Interest free Loan to Bihar State Financial Corporation	0.05
106		6885-01-190-0113- Bihar Rajya Film Vikash Nigam	0.05
107	25-Information Technology Department	2852-07-202-0101- National e-Governance Project-Common Service Centre	6.00
108		2852-07-202-0102- Public Grievance Cell in Chief Minister Secretariat	2.00
109		2852-07-202-0103- D.P.R for e-Governance Project	3.00
110		2852-07-202-0104- e-Purchasing plan	1.00
111		2852-07-202-0105- State's Portal Plan	2.00
112		2852-07-202-0106- Gyan City Project	25.00
113		2852-07-789-0101- National e-Governance Plan (Common Service Centre)	1.00
114		2852-07-789-0102- State Data Centre	1.34
115		2852-07-789-0103- e-Governance State Plan	3.07
116		2852-07-789-0104- Advertisement and Estation Plan for Information Technology	1.20
117		3451-00-090-0118- Secretariat's Local Network	15.00
118		3451-00-090-0131- Renovation and Modernisation of Information Technology Department	3.00
119		4859-02-004-0101- Bihar State Wide Area Network (SWAN)	40.00
120		4859-02-789-0101- Bihar State Wide Area Network (SWAN)	1.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
121	26-Labour Resource Department	2230-01-101-0109 -Computerisation and Modernisation	0.30
122		2230-03-003-0128- Bhavishya Me Kushal Shram Shakti Ki Aklan Ke Liye Adhayayan	0.05
123	30-Minorities Welfare Department	2250-00-003-0101- Training of Workers of Minority Classes	0.10
124		2250-00-800-0107- For Maintenance Security and protection of Waqf property	0.20
125		2250-00-800-0108- GIA as revolving fund for development of Waqf property	0.20
126	33-General Administration Department	2070-00-001-0004- Sushan Kendra Society	5.74
127	35-Planning and Development Department	2235-01-202-0105- Apat Kalin Koshi Barh Punarwas Pariyojna (Vishwa Bank Samposit)	404.04
128		2235-01-202-0106- Apat Kalin Koshi Barh Punarwas Pariyojna Ke Antargat Jivika Pariyojna (Vishwa Bank Samposit)	150.00
129		3454-02-204-0605- Census of Minor Irrigation Project under Judicial Survey	2.90
130		3454-02-205-0602- Local Development and Survey	2.00
131		3454-02-206-0101- Finance Commission UID Works	54.84
132		4070-00-789-0103- Chief Minister's Area Development Scheme	63.00
133		4515-00-789-0105- Unified Works Scheme	66.00
134		5475-00-112-0601- Strengthening Project of Indian Statistics	52.00
135		2215-02-003-0102- Training-cum-Research centre for monitoring and others works of State Water Purifying Mission	0.50
136		4251-01-102-0102- Upto 20000 populated Rural/Sub urban Area	0.50
137	36-Public Health Engineering Department	4251-01-102-0121- Arrangement of water supply to Urban/Sub Urban Areas	1.00
138		4251-01-102-0125- Upgradation of Laboratory and Monitoring for Quality of Water	0.25
139		4251-01-102-0126- TTraining and Workshop	0.10
140		4251-01-796-0109- Gramin Kshetro me Payajalapurti ke liye Sanrachana ka Vikas heto (NABARD) Rin	0.38
141		4251-01-796-0115- Rural Water Supply Scheme	0.55
142		4515-00-103-0114- Backward Region Grant Fund	400.00
143		2039-00-001-0007- Compensation for Closure of Excise Shops	0.20
144		2245-01-101-0001- Cash Payment to helpless and handicapped persons	30.00
145	39-Disaster Management Department	2245-01-101-0002- Supply of food grains	10.00
146		2245-01-101-0003- Gratuitous relief of draught affected families	0.10
147		2245-01-101-0006- Other Works (Grants to Agricultural Department for Agricultural input)	13.00
148		2245-01-104-0001- Supply of fodder	1.00
149		2245-01-105-0001- Medicine for cattle	0.50
150		2245-02-101-0011- Erosion of land for diversion of Rivers flow	2.00
151		2245-02-101-0012- Reserved Storage of one quintal food grain for starvation affected families under different panchayats	5.34
152		2245-02-101-0013- Cash Payment to Rural Development Department for Swarojgar Yojana	0.10
153		2245-02-101-0014- Protection for Fog and Cold wave	0.10
154		2245-02-107-0001- Repairs and restoration of Government Health and Education Buildings	0.10
155		2245-02-108-0001- Repairs and restoration of Government Residential Buildings	0.10
156		2245-02-112-0004- Purchase of communication instruments	1.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
157	39-Disaster Management Department	2245-02-114-0002- Grants for annual crops	0.50
158		2245-02-114-0003- Grants for agricultural crops	0.50
159		2245-02-114-0004- Grants for horticulture crops	0.10
160		2245-02-114-0005- Grants for perennial crops	0.10
161		2245-02-115-0001- Assistance to farmer to clean sand/silt/salinity from lands	0.50
162		2245-02-115-0002- Extraction of salinity/sand etc. from fishery area	0.10
163		2245-02-116-0001- Grants to farmers for repair of damaged tubewell/pumpset etc.	0.10
164		2245-02-117-0001- Exchange of animals effected from flood and drought	1.00
165		2245-02-119-0001- Assistance to weavers for repairs/restoration of traditional weaving instruments	0.05
166		2245-02-119-0002- Assistance for purchase of threads and other materials	0.05
167		2245-02-119-0003- Assistance to handloom weavers	0.13
168		2245-02-122-0001- Repair of damaged irrigation system and flood control system	5.00
169		2245-02-196-0001- Assistance to Zila Parishads/District Level Panchayats	0.05
170		2245-02-197-0001- Grants-in-aid to Block Panchayats/Intermediate level Panchayats	0.05
171		2245-02-282-0003- Supply of P.O.L. for mobile health unit	1.00
172		2245-02-282-0004- Supply of supplementary nutrition for Welfare Department	0.44
173		2245-02-800-0007- Expenditure in transporting the relief materials received from non Govt.	0.10
174		2245-02-800-0008- For Destructed Electricity System	2.33
175		2245-06-113-0001- repairing of house during the earthquake	0.05
176		2245-80-001-0103- Modernisation of Office of Disaster Management	1.65
177		2245-80-003-0001- Expenditure on Calamity Training	0.05
178	40- Revenue and Land Reforms Department	2029-00-104-0004- Zamindari Abolition Bandh Patna	0.42
179		2070-00-800-0022- Bihar State Fair Authority	0.43
180		4047-00-050-0106- Land Bank Scheme	200.55
181		4047-00-051-0104- Construction of Judicial Chamber forland Reforms Dy. Collector	1.22
182	41-Road Construction Department	3054-05-102-0101- Rail-cum-Road Bridge project of Railways	300.00
183	42-Rural Development Department	2216-03-105-0104- Monitoring and Technical Support to Indira Awas Yojna	20.00
184		2216-03-105-0105- Enhancement Scheme of Chief Minister's Indira Awas	25.00
185		2501-01-001-0104- Vigilance Processing Re-Engineering	9.00
186		2515-00-003-0101- Bihar Rural Development Training institute	3.50
187		2515-00-102-0116- Strengthening to Bihar Unitary Social Security Project (EAP)	0.54
188		4515-00-102-0102- Strengthening to Bihar Unitary Social Security Project (EAP)	0.54
189	43-Science and Technology Department	2203-00-004-0001- Grants and Research Scholarship	0.35
190		2203-00-112-0103- Technical Education Quality Development Programme (SP)	1.50
191		2203-00-112-0603- Technical Education Quality Development Programme(CSS)	4.50
192	44-SC and ST Welfare Department	2225-01-190-0001- Primary And Middle School Stipend	2.00
193		2225-01-277-0606- Scholarships upto matric standard to the children of those person engaged in unclean occupation like scavengery and tanning works (CSS)	1.00
194		2225-01-277-0609- Merit Development Programme	0.25

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
195	44-SC and ST Welfare Department	2225-01-102-0101- Multisectoral Development of Scheduled Tribes-Receipt from Government of India under the Article 275(1) of the Constitution	11.61
196		2225-01-102-0102- Special Central Assistance for Scheduled Tribes	14.37
197		2225-02-277-0601- Stipend and Scholarship	0.05
198		2225-02-796-0125- Development of Tharuhat Area	50.1
199		2225-02-800-0101- Other Welfare Activities	0.05
200		4225-01-051-0101- Construction and Rennovation of Residential schools and Buildings	180.00
201		4225-02-277-0101- Construction and Renovation of Residential Schools and Hostel Buildings	20.00
202	48-Urban Development and Housing Department	2215-02-796-0104- Ganga Jal Pradushan ka Niwaran	0.70
203		2217-01-191-0107- Assistance Grant to Urban Local Bodies for Urban Consolidated Development	0.39
204		2217-01-789-0103- Jawahar Lal Nehru National Urban Renewal Mission Scheme	30.00
205		2217-03-191-0107- Assistance Grant to Urban Local Bodies for Urban Consolidated Development	45.37
206		2217-03-192-0103- Grants in Aid of Urban Local Bodies for Urban Consolidated Development	134.24
207		2217-04-051-0101- Rajiv Housing Scheme (NURUM)	10.00
208		2217-04-193-0101- Consolidated Housing and Development Programme	55.25
209		2217-04-789-0101- Conslodited Housing and Development Programme	29.25
210		2217-05-191-0101- Family survey for preparation of BPL list	0.10
211		2217-80-800-0126- Yojnaon ka anusrawan/mulyankan/ parwekshan awam rajya sansadhan Kendra	10.50
212		2217-80-800-0133- Minimum Cost Jalwahi Toilet	0.50
213		3475-00-108-0101- Assistance Grant to Swarna Jayanti Urban Employment Scheme	59.50
214	49-Water Resources Department	4700-80-789-0101- Backward Region Grant Fund	161.31
215		4701-03-051-0102- Irrigation Project for Sone Basin (Works) (AIBP)	5.00
216		4711-01-051-0107- Flood Control Project on the recommendation Finance Commission	83.25
217	51-Social Welfare Department	2235-02-101-0111- Training of Regional Officers for different institutions	0.20
218		2235-02-101-0418- S.I.P.D.A Scheme for implementation of Disabled person Act 1995	5.86
219		2235-02-102-0120- Nutrition Reform and Strengthening Scheme under ICDS System-Externally Aided	0.92
220		2235-02-102-0620- ICDS System for Nutrition reform and Strengthening Plan (ISSNIP)-Externally Aided	8.25
221		2235-02-103-0110- Naari Sakti Project	8.50
222		2235-02-103-0111- Baby Saving Scheme	50.00
223		2235-02-104-0105- Baba Amte Leprosy Welfare Scheme	4.00
224		2235-02-789-0108- Chief Minister Women Power Scheme	1.70
225		2235-02-789-0109- Chief Minister Girl Coverage Scheme	10.00
226		4235-02-051-0101- Construction of different Building under social welfare area	9.00
227		4235-02-102-0106- Building for Supervision Home , Child Home	0.50
Total			5867.24

(Source: Detailed Appropriation Accounts, 2013-14 Government of Bihar)

Appendix- 2.9

(Reference: Paragraph 2.3.8; Page 42)

Details of savings of ₹ one crore or more and above 10 per cent in each case not surrendered

Sl. No.	Number and Name of Grants/Appropriation	Major Head	Savings	Surrendered	(₹ in crore)	
					Savings which remained to be surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	04- Cabinet Secretariat Department	2053	2.70	1.27	1.43	52.96
2	13- Interest Payment	2049	421.27	11.01	410.26	97.39
3	14- Repayment of Loans	6003	102.53	0.00	102.53	100.00
4	22- Home Department	4235	81.02	41.35	39.67	48.96
5	23- Industries Department	2851	94.56	0.35	94.21	99.63
6	27- Law Department	2250	1.00	0.03	0.97	97.00
7	30- Minorities Welfare Department	2250	59.55	0.50	59.05	99.16
8	30- Minorities Welfare Department	2202	146.48	12.44	134.04	91.51
9	30- Minorities Welfare Department	4250	71.77	14.91	56.86	79.23
10	35- Planning and Development Department	2053	37.15	14.50	22.65	60.97
11	49- Water Resources Department	2711	16.65	11.54	5.11	30.69
Total			1034.68	107.90	926.78	89.57

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

Appendix- 2.10

(Reference: Paragraph 2.3.8; Page 42)

Cases of surrender of funds in excess of ₹ 10 crore and 10 per cent of the total provisions on 31 March 2014

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	01	2401- Crop Husbandry	1113.37	486.80	43.72
2		2415- Agricultural Research and Education	411.62	155.04	37.67
3	02	2403- Animal Husbandry	428.72	311.29	72.61
4		2404- Dairy Development	118.00	104.65	88.69
5		2405- Fisheries	81.80	75.74	92.59
6		2415- Agricultural Research and Education	20.00	20.00	100
7	03	2059- Public Works	329.59	37.91	11.50
8		4059- Capital Outlay on Public Works	450.02	223.19	49.60
9		4202- Capital Outlay on Education, Sports, Art and Culture	57.00	18.79	32.96
10		4216- Capital Outlay on Housing	69.76	49.36	70.76
11		4250- Capital Outlay on Other Social Services	180.00	140.34	77.97
12	04	2070- Other Administration Services	24.81	24.81	100.00
13	09	3451- Secretariat-Economic Services	20.00	18.75	93.75
14	10	2801-Power	10.00	10.00	100.00
15		4801- Capital Outlay on Power Projects	1544.65	287.52	18.61
16		6801- Loans for Power Projects	313.57	201.47	64.25
17	11	2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	977.34	178.38	18.25
18	12	2052-Secretariat-General Services	52.24	18.38	35.18
19		2054- Treasury and Accounts Administration	40.00	37.97	94.93
20	16	2515- Other Rural Development Programmes	2961.24	941.60	31.80
21	17	2040- Taxes on Sales, Trade etc.	111.52	51.16	45.88
22	18	3456- Civil Supplies	799.90	427.95	53.50
23		6408- Loans for Food Storage and Warehousing	578.50	578.50	100
24	19	2406- Forestry and Wild Life	28.06	28.06	100
25	20	2210- Medical and Public Health	1507.43	295.19	19.58
26	20	2211- Family Welfare	436.85	92.55	21.19
27		4210- Capital Outlay on Medical and Public Health	525.00	327.45	62.37
28	21	2202- General Education	16106.15	3712.23	23.05
29		2251- Secretariat-Social Services	50.50	46.08	91.25
30		4202- Capital Outlay on Education, Sports, Art and Culture	703.00	143.60	20.43
31		4235- Capital Outlay on Social Security and Welfare	87.66	41.35	47.17
32	23	2852- Industries	514.40	107.48	20.89
33	25	2852- Industries	114.62	78.79	68.74
34		3451- Secretariat-Economic Services	40.30	39.03	96.85
35	25	4859- Capital Outlay on Telecommunication and Electronic Industries	40.00	40.00	100

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
36	27	2014- Administration of Justice	527.70	116.14	22.01
37	28	2014- Administration of Justice	112.55	31.82	28.27
38	30	2202- General Education	13.00	11.87	91.31
39		4250- Capital Outlay on other Social Services	27.00	14.91	55.23
40	33	2051- Public Service Commission	23.54	15.12	64.23
41		2053- District Administration	316.25	88.27	27.91
42	35	2235- Social Security and Welfare	554.04	554.04	100
43		3454- Census Surveys and Statistics	195.38	142.15	72.76
44		4070- Capital Outlay on other Administrative Services	1178.00	807.39	68.54
45		4401- Capital Outlay on Crop Husbandary	59.00	53.48	90.64
46		4515- Capital Outlay on other Rural Development Programmes	758.43	479.83	63.27
47		5475- Capital Outlay on other General Economic Services	52.00	52.00	100
48	36	2215- Water Supply and Sanitation	325.97	51.39	15.77
49		4215- Capital Outlay on Water Supply and Sanitation	250.08	34.88	13.95
50	37	2515- Other Rural Development Programmes	236.23	50.50	21.38
51		4515- Capital Outlay on other Rural Development Programmes	654.94	475.00	72.53
52	38	2030- Stamps and Registration	49.42	13.97	28.27
53		2039- State Excise	78.35	35.42	45.21
54	39	2245- Relief on account of Natural Calamities	13.05	11.80	90.42
55	40	2029- Land Revenue	521.39	103.75	19.90
56		4047- Capital Outlay on other Fiscal Services	30.50	22.94	75.21
57	41	3054- Roads and Bridges	245.73	64.21	26.13
58		5054- Capital Outlay on Roads and Bridges	3448.33	836.56	24.26
59	42	2216- Housing	20.00	15.00	75.00
60		2501- Special Programmes for Rural Development	24.53	15.03	61.27
61		2515- Other Rural Development Programmes	304.52	51.44	16.89
62		4515- Capital Outlay on other Rural Development Programmes	47.00	20.33	43.26
63	43	2203- Technical Education	28.20	22.11	78.40
64		4202- Capital Outlay on Education, Sports, Art and Culture	69.87	59.79	85.57
65	44	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	303.83	84.86	27.93
66		4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	20.00	20.00	100
67	45	2401- Crop Husbandry	58.02	10.72	18.48
68	46	5452- Capital Outlay on Tourism	119.53	70.83	59.26
69	48	2215- Water Supply and Sanitation	140.40	45.21	32.20
70		2217- Urban Development	1359.79	701.53	51.59
71		3475- Other General Economic Services	59.50	59.50	100

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
72	49	2700- Major Irrigation	191.21	28.83	15.08
73		2705- Command Area Development	117.20	28.00	23.89
74		4700- Capital Outlay on Medium Irrigation	1309.47	871.91	66.58
75		4701- Capital Outlay on Medium Irrigation	79.22	38.44	48.52
76		4711- Capital Outlay on Flood Control Projects	1010.02	544.44	53.90
77	50	2702- Minor Irrigation	102.48	29.80	29.08
78		4702- Capital Outlay on Minor Irrigation	142.26	74.35	52.26
79	51	2235- Social Security and Welfare	2884.73	768.84	26.65
80		2236- Nutrition	1629.26	331.69	20.36
Total			50539.54	17311.50	34.25

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

Appendix- 2.11

(Reference: Paragraph 2.3.9; Page 42)
Rush of Expenditure in the month of March 2014

(₹ in crore)

Sl. No.	Major Heads	Description	Total expenditure during 2013-14	Total expenditure in the Month of March 2014	Percentage of total expenditure
1	2408	Food Storage and Warehousing	266.80	250.00	93.70
2	2501	Special Programmes for Rural Development	28.70	24.31	84.70
3	2506	Land Reforms	0.65	0.51	78.46
4	2810	Non-Conventional Source of Energy	53.68	33.68	62.74
5	3055	Road Transport	2.00	2.00	100.00
6	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3.85	3.52	91.43
7	4059	Capital Outlay on Public Works	412.24	213.44	51.78
8	4215	Capital Outlay on Water Supply and Sanitation	618.15	449.02	72.64
9	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.07	4.02	66.23
10	4401	Capital Outlay on Crop Husbandary	10.18	6.89	67.68
11	4851	Capital Outlay on Village and Small Industries	5.00	5.00	100.00
Total			1407.32	992.39	70.52

(Source: Notes to Accounts 2013-14, Government of Bihar)

Appendix- 2.12

(Reference: Paragraph 2.5; Page 43)

Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2013-14

(₹in crore)

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2011-Parliament/State/Union Territory Legislature	103.87	24.59
2	2014-Administration of Justice	580.50	332.13
3	2015-Elections	63.45	59.31
4	2029-Land Revenue	470.74	464.29
5	2030-Stamp and Registration	54.98	30.74
6	2039-State Excise	45.48	38.57
7	2041-Taxes on Motor Vehicles	29.77	27.25
8	2049-Interest Payments	4815.90	4565.04
9	2051-Public Service Commission	23.22	12.16
10	2052-Secretariat-General Services	133.39	51.01
11	2053-District Administration	352.42	317.92
12	2054-Treasury and Accounts Administration	51.20	43.78
13	2055-Police	3804.66	837.46
14	2056-Jails	162.77	50.62
15	2059-Public Works	385.87	371.48
16	2070-Other Administrative services	269.06	31.98
17	2071-Pensions and Other Retirement Benefits	9463.50	9119.35
18	2202-General Education	14205.21	14100.27
19	2203-Technical Education	58.28	19.80
20	2204-Sports and Youth Services	31.32	29.51
21	2205-Art and Culture	48.74	44.90
22	2210-Medical and Public Health	1752.69	1461.32
23	2211-Family Welfare	360.70	340.34
24	2215-Water Supply and Sanitation	695.65	603.06
25	2216-Residence	907.85	244.24
26	2217-Urban Development	1346.13	828.63
27	2225-Welfare of SC,ST and Other Backward Classes	2073.60	1843.83
28	2230-Labour and Employment	111.13	74.45
29	2235-Social Security and Welfare	2697.84	2231.65
30	2236-Nutrition	1225.85	716.04
31	2245-Relief on account of Natural Calamities	800.42	793.87
32	2251-Secretariat-Social Services	41.56	26.86
33	2401-Crop Husbandry	1683.28	405.22
34	2403-Animal Husbandry	273.41	14.86
35	2406-Forestry and wild life	229.49	229.49
36	2408-Food Storage and Warehousing	266.80	266.80
37	2425-Co-operation	227.60	174.55
38	2501-Special Programme for Rural Development	28.71	23.00
39	2505-Rural Employment	471.40	469.93
40	2515-Other Rural Development Programme	3559.02	3517.27
41	2700-Major Irrigation	311.71	65.63
42	2701-Medium Irrigation	73.54	39.44
43	2702-Minor Irrigation	339.44	108.14
44	2705-Command Area Development	54.08	54.08
45	2711-Flood Control and Drainage	230.52	114.10
46	2801-Power	3182.05	2297.23
47	2852-Industries	519.35	307.25

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
48	3054-Road and Bridges	1375.10	1196.84
49	3451-Secretariat-Economic Services	61.85	22.19
50	3454-Census Survey and Statistics	83.87	62.11
51	4047-Capital outlay on Other Fiscal Services	15.29	15.29
52	4055-Capital outlay on Police	457.38	457.38
53	4059-Capital outlay on Public Works	415.13	415.13
54	4070- Capital outlay on Other Administrative Services	447.32	442.37
55	4202- Capital outlay on Education, Sports, Art and Culture	752.65	749.74
56	4210-Capital outlay on Medical and Public Health	460.20	459.44
57	4215-Capital outlay on Water Supply and Sanitation	618.15	617.54
58	4216-Capital outlay on Housing	18.51	18.51
59	4250-Capital outlay on Other Social Services	83.24	75.67
60	4406-Capital Outlay on Forestry and Wildlife	22.13	22.13
61	4408-Capital outlay on Food Storage and Warehousing	404.05	404.05
62	4425-Capital outlay on Co-operative	40.61	40.61
63	4515-Capital outlay on Other Rural Development Programme	1933.51	347.43
64	4700-Capital outlay on Major Irrigation	784.57	637.80
65	4701-Capital outlay on Medium Irrigation	64.13	61.16
66	4702-Capital outlay on Minor Irrigation	196.25	196.25
67	4711-Capital outlay on Flood Control Projects	753.96	753.64
68	4801-Capital outlay on Power Projects	1897.48	62.13
69	5054-Capital outlay on Roads and Bridges	4083.25	4083.25
70	5452-Capital outlay on Tourism	52.90	30.83
71	5465- Investment in General Financial and Business Institutions	25.60	25.60
	Total	73665.28	59020.53

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

Appendix- 2.13

(Reference: Paragraph 2.6; Page 44)

Details of withdrawals from Contingency Fund for routine expenditure

(₹ in crore)				
Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory on Territory Legislatures	Purchase of seven nos. of Scorpio and one minibus	0.72
2		Parliament/State/Union Territory Legislatures	Payment of Electricity Bill	0.10
3		Parliament/State/Union Territory Legislatures	Payment of pending Medical Bills	0.05
4	2013	Council of Ministers	Travel Bill clearance	0.20
5	2049	Interest Payments	Interest payment against loan from NCDC New Delhi	3.32
6	2052	Secretariat-General Services	Purchase of new vehicle	0.17
7		Secretariat-General Services	Salary and arrear payment	0.43
8		Secretariat-General Services	Expenditure on establishment of 14th Finance Commission	0.50
9		Secretariat-General Services	Appointment of contractual basis	0.04
10		Secretariat-General Services	Expenditure on office and Telephone	0.03
11	2053	District Administration	Establishment of Minority Offices in 38 Districts	0.55
12		District Administration	Salary payment to officers and employees of Minority Welfare office of Districts	0.81
13	2055	Police	Due to posting against previous sanctioned post	0.23
14		Police	Due to posting against previous sanctioned post	0.25
15	2056	Jails	Payment of Electricity Bill	0.46
16		Jails	Payment of Jail Electricity Bill	0.90
17	2070	Other Administrative Services	Setup of Judicial Enquiry Commission of kosi dam erosion	0.51
18		Other Administrative Services	Expenditure on establishment of Bagha police firing Judicial Enquiry Commission	0.45
19		Other Administrative Services	Vehicle maintenance and special services.	0.05
20		Other Administrative Services	Medical expenses on kidney transplant	0.20
21		Other Administrative Services	Judicial Enquiry in Madhubani firing	0.35
22		Other Administrative Services	Judicial Enquiry Commission to Bhagalpur Communal Riot	0.63
23	2071	Pensions and Other Retirement Benefits	Domestic Allowance to ret'd. Justices of Patna High Court	0.63
24	2202	General Education	Scholarship Payment	195.24
25		General Education	Development work of Bihar Urdu Academy	0.65
26	2205	Art and Culture	Submission of Electricity Bill of Premchand Rangshala	0.70
27	2210	Medical and Public Health	Heart valve replacement	0.06

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
28	2230	Labour and Employment	Payment of rent.	0.07
29		Labour and Employment	Payment of Honourarium	0.02
30		Labour and Employment	Establishment and payment of employee of womens ITI	0.59
31	2250	Other Social Services	Establishment of religious organisation	1.00
32		Other Social Services	Expenditure on Khadimul Hujjaj	0.34
33	2251	Secretariat-Social Services	Expenditure on special services	0.12
34	2401	Crop Husbandry	Diesel for farmers	150.00
35	2406	Forestry and Wild Life	Labour payment	0.20
36		Forestry and Wild Life	Purchase of new vehicle	0.10
37		Forestry and Wild Life	Payment of electricity bill of Sanjay Gandhi Biological Park	0.35
38		Forestry and Wild Life	Purchase of new vehicle	0.09
39		Forestry and Wild Life	Walmiki Nagar Project	1.03
40		Forestry and Wild Life	Expenditure on Labour Payment, vehicle maintenance,	3.99
41		Forestry and Wild Life	Advance in Telephone and Professional Services	0.26
42		Forestry and Wild Life	Maintenance of Vehicle and Medical reimbursement	0.15
43	2408	Food Storage and Warehousing	Bonus to farmers	250.00
44	2506	Land Reforms	Compensation payment on land acquisition	0.90
45	2515	Other Rural Development Programmes	For imparting computer training to Sectt. Asstt. of Bihar Govt.	0.12
46	3451	Secretariat-Economic Services	Purchase of Tata Safari Vehicle	0.12
47	3454	Census Surveys and Statistics	Census survey	14.02
48	3456	Civil Supplies	Consumer Awareness Programme	7.50
49	5452	Capital Outlay on Tourism	Land acquisition at Nalanda for Sanskriti Gram.	25.00
50	6003	Internal Debt of the State Government	Repayment of loan by NCDC New Delhi	1.23
51	6860	Loans for Consumer Industries	GPF contribution of closed Sugar mills	24.36
Total				689.79

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

Appendix- 2.14

(Reference: Paragraph 2.7; Page 44)

Drawal of funds to avoid lapse of budgetary provision

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill (₹ in crore)	Period of remittance	Unspent amount remitted to Treasury (₹ in crore)	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Dy. Director (Technical) DTD, Industries Department, Bihar, Patna	31/03/2005	3.00	20/11/2013	2.62	99
2	Under Secretary BCD, Patna	31/03/2005	0.53	24/10/2013	0.04	98
3	Under Secretary BCD, Patna	31/03/2005	0.60	22/10/2013	0.08	98
4	DAO, Katihar	15/12/2004	0.16	19/02/2013	0.13	94
5	DAO, Katihar	31/03/2005	0.05	19/02/2013	0.02	90
6	Under Secretary Health Department, Patna	31/03/2003	9.35	25/09/2010	1.04	85
7	Civil Surgeon DHC, Muzaffarpur	24/03/2006	1.56	16/08/2013	1.32	84
8	CMO Munger	29/03/2006	1.24	14/08/2013	0.57	84
9	NDC, Rohtas	28/03/2006	0.87	29/07/2013	0.08	83
10	CDPO, Siswan, Siwan	24/03/2006	0.19	15/03/2013	0.07	79
11	CDPO, Siswan, Siwan	07/08/2006	0.38	15/03/2013	0.01	74
12	CDPO, Garkha, Saran	13/09/2006	0.35	13/03/2013	0.01	73
13	CDPO, Sahpur, Bojpur	27/09/2006	0.54	15/09/2012	0.02	67
14	DRDA, Madhepura	31/03/2008	7.10	10/07/2013	0.04	58
15	CO, Dalsingh Sarai, Samastipur	28/03/2008	4.50	17/05/2013	4.11	57
16	BDO, Gayghat	29/03/2008	9.45	23/04/2013	3.91	56
17	NDC East Champaran, Motihari	31/03/2008	5.54	16/03/2013	2.76	54
18	C O, Vithan Rosra, Samastipur	31/03/2008	9.24	14/03/2013	7.77	54
19	CO Bisfi Madhubani	03/06/2008	18.97	09/05/2013	0.10	54
20	CS Health Department, Patna	31/03/2008	199.20	27/02/2013	99.20	54
21	CO, Bahadurpur, Darbhanga	31/03/2008	4.49	08/02/2013	2.76	53
22	D M, East Champaran, Motihari	25/04/2008	95.42	22/02/2013	7.37	53
23	CO, Singhwada Darbhanga	29/03/2008	8.03	09/02/2013	3.87	53
24	DEO, Madhubani	15/04/2009	0.96	07/01/2014	0.10	52
25	CO, Rosera, Samastipur	31/03/2008	5.86	04/12/2012	5.79	51
26	BDO, Mahnar, Vaishali	02/06/2008	6.20	13/12/2012	0.11	49
27	DM, Araria	12/01/2009	4.61	25/03/2013	2.68	45
28	BDO, Kasba, Purnia	19/01/2010	16.27	18/04/2013	0.05	34

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill (₹ in crore)	Period of remittance	Unspent amount remitted to Treasury (₹ in crore)	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29	CO, Madhepur, Madhubani	01/12/2010	1.33	06/02/2014	0.01	33
30	CO, Basantpur, Supaul	29/10/2008	4.18	17/12/2011	3.05	32
31	Section Officer, Dairy Development Directorate, Patna	28/03/2011	1.60	25/03/2014	0.03	30
32	CDPO, Siswan, Siwan	25/03/2010	0.20	15/03/2013	0.04	30
33	BDO, Amaur, Purnia	24/05/2010	15.76	13/05/2013	0.05	30
34	CO, Nautan, Betia	04/09/2010	0.07	17/08/2013	0.07	30
35	Ex. Eng. BCD, Patna	31/03/2011	18.13	20/02/2014	0.10	29
36	Under Secretary Admin. Bihar, Patna	30/03/2011	3.16	23/01/2014	2.16	28
37	AIG (Q) Bihar, Patna	29/03/2011	46.59	20/01/2014	3.40	28
38	Under Secretary SC/ST Welfare Department	21/03/2011	3.00	03/01/2014	2.50	28
39	CO, Madhepur, Madhubani	22/05/2008	11.70	25/01/2011	3.03	27
40	CO, Sadar, Munger	30/03/2011	0.03	23/11/2013	0.01	26
41	CO, Aurai, Muzaffarpur	28/07/2011	0.07	29/01/2014	0.04	25
42	BDO, Vajeergang, Gaya	23/12/2009	0.01	12/06/2012	0.01	24
43	NDC, Gopalganj	21/09/2010	6.35	01/03/2013	3.48	24
44	CDPO, Raniganj, Araria	14/10/2010	1.53	27/02/2013	1.21	23
45	CDPO, Raniganj, Araria	12/10/2010	1.22	22/02/2013	0.56	23
46	CO, Kumarkhand, Madhepura	10/03/2009	12.42	07/07/2011	5.71	22
47	BDO, Bakhri, Begusarai	31/03/2008	3.96	22/07/2010	2.65	22
48	CDPO, Turkaulia, East Champaran	08/12/2010	0.30	22/02/2013	0.20	21
49	Disaster Management, Darbhanga	29/03/2010	5.96	16/05/2012	1.03	20
50	BDO, Amaur, Purnea	29/03/2011	3.20	13/05/2013	0.05	20
51	CO, Mohiuddidin Nagar, Samastipur	28/03/2008	5.00	31/03/2010	3.64	18
52	CO, Rosra, Samastipur	31/03/2008	6.93	30/03/2010	5.43	18
53	CO, Pipra, Supaul	31/03/2011	2.61	06/02/2013	1.81	17
54	SDO, Jhanjharpur, Madhubani	09/05/2008	7.05	24/02/2010	5.00	16
55	DM, Begusarai	18/03/2011	7.50	30/10/2012	5.96	14
56	CO, Bachwada	23/11/2011	0.02	26/07/2013	0.01	14
57	CO, Manigachi, Darbhanga	31/03/2008	16.43	14/11/2009	12.63	14
58	NDC, Muzaffarpur	31/03/2012	0.19	09/10/2013	0.05	13
59	NDC, Saharsa	17/03/2011	7.50	30/06/2012	7.40	10

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill (₹ in crore)	Period of remittance	Unspent amount remitted to Treasury (₹ in crore)	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
60	NDC, Madhubani	30/03/2012	11.60	14/06/2013	5.65	9
61	Additional Collector Disaster management, Darbhanga	30/03/2012	14.58	29/05/2013	5.40	8
62	CO, Vidyapati Nagar, Dalsingh Sarai	29/03/2008	4.50	31/03/2009	3.20	6
63	CO, Kishunpur, Supaul	10/11/2012	0.14	18/10/2013	0.03	5
64	NDC, Purnea	03/10/2008	12.00	03/09/2009	4.77	5
65	DM Office, Munger	24/02/2012	2.00	22/01/2013	1.00	5
66	CO, Bhagalpur	09/09/2011	24.24	18/07/2012	14.16	4
67	CO, Madhepur, Madhubani	20/02/2010	0.07	07/12/2010	0.01	4
68	NDC, Katihar	01/02/2010	6.21	27/10/2010	3.50	3
69	BDO, Kanti, Muzaffarpur	29/03/2008	7.00	29/11/2008	3.63	2
70	DDC, Madhepura	31/03/2008	7.10	27/11/2008	5.18	2
71	CO, Hazipur	19/01/2013	0.03	06/09/2013	0.01	2
Total			698.13		264.49	

(Source: Information received from CAP section)

Appendix- 2.15

(Reference: Paragraph 2.7; Page 44)

Details of hundred percent remittance of amount

(₹ in crore)

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill	Period of remittance	Unspent amount remitted to Treasury	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	NDC, Sheikhpura	29/03/2006	0.15	13/01/2014	0.15	95
2	NDC, Sheikhpura	29/03/2006	0.02	13/01/2014	0.02	95
3	NDC, Sheikhpura	29/03/2006	0.05	13/01/2014	0.05	95
4	NDC, Sheikhpura	29/03/2006	0.33	13/01/2014	0.33	95
5	NDC, Sheikhpura	29/03/2006	0.10	13/01/2014	0.10	95
6	CMO, Sitamarhi	29/03/2006	0.14	02/08/2013	0.14	89
7	CMO, Sitamarhi	29/03/2006	2.66	23/07/2013	2.66	89
8	NDC, Samastipur	18/06/2004	0.01	24/08/2011	0.01	78
9	CMO, Sitamarhi	26/10/2006	0.20	02/08/2013	0.20	77
10	CO, Purani, Madhepura	28/08/2007	0.02	05/09/2013	0.02	66
11	CO, Purani, Madhepura	26/12/2007	0.01	05/09/2013	0.01	66
12	DM, Bettiah	06/12/2007	0.06	06/08/2013	0.06	65
13	DM, Bettiah	11/08/2007	0.01	06/08/2013	0.01	65
14	CS Health Department, Patna	31/03/2008	51.91	27/02/2013	51.91	60
15	CDPO, Khanpur, Samastipur	27/03/2009	0.01	28/02/2013	0.01	48
16	Tech. Dev. Direct. Industry Department, Patna	31/03/2008	4.00	30/08/2011	4.00	42
17	BDO, Navhatta, Saharsa	29/03/2011	0.01	28/02/2014	0.01	36
18	Dy. Director (Technical) DTD, Industries Department, Bihar, Patna	31/03/2008	3.00	31/07/2010	3.00	28
19	CO, Amnaur, Saran	18/03/2010	0.01	17/07/2012	0.01	22
20	CDPO, Raniganj, Araria	12/10/2010	0.31	22/02/2013	0.31	23
21	CO, Madhepur, Madhubani	26/03/2012	0.04	14/02/2014	0.04	23
22	CO Rajnagar, Madhubani	10/03/2010	0.06	07/12/2010	0.06	8
23	CO, Narayanpur, Bhagalpur	30/03/2013	0.02	25/10/2013	0.02	7
24	CDPO, Dhanarua, Patna	31/03/2003	0.10	15/09/2003	0.10	6
Total			63.23		63.23	

(Source: Information received from CAP section)

Appendix- 2.16

(Reference: Paragraph 2.8.1; Page 45)

Non-submission of vouchers in support of payment for financial year 2013-14

(₹ in crore)

Sl. No.	The name of treasuries	Amount involved	No. of vouchers
(1)	(2)	(3)	(4)
1	Aurangabad	8.72	139
2	Araria	4.10	76
3	Arwal	0.58	54
4	Bihar Bhawan	0.09	7
5	Bhabua	4.41	141
6	Bagha	3.02	70
7	Bhagalpur	4.22	146
8	Begusarai	10.14	248
9	Ara	10.11	366
10	Banka	1.37	97
11	Benipur	3.53	161
12	Barh	1.59	73
13	Birpur	0.46	46
14	Buxar	4.87	115
15	Dalsinghsarai	0.98	24
16	Darbhanga	15.63	289
17	Dehri	1.73	127
18	Dumraon	1.44	57
19	Danapur	2.42	77
20	Doudnagar	1.37	68
21	Motihari (East Champaran)	8.51	403
22	Forbesganj	0.78	11
23	Gopalganj	5.98	181
24	Gaya	6.61	381
25	Hilsa	1.21	84
26	Jhanjharpur	1.50	64
27	Jamui	2.04	163
28	Jehanabad	4.32	151
29	Khagaria	5.79	164
30	Kishanganj	0.91	74
31	Katihar	8.44	238
32	Lakhisarai	5.98	123
33	Lalganj	4.34	56
34	Madhubani	28.16	184
35	Madhepura	2.28	105
36	Munger	4.96	173
37	Mahua	0.32	31
38	Mokama	0.51	37
39	Massourhi	0.95	58
40	Muzaffarpur	32.51	423
41	Naugachia	1.26	50
42	Narkatiaganj	0.82	55
43	Biharsarif (Nalanda)	5.66	178
44	Nirmli	0.04	7
45	Nawadah	13.96	174
46	Patna Vikash Bhawan	61.26	102
47	Patna Nirman Bhawan	14.70	268
48	Purnea	9.25	153
49	Patna City	4.34	35
50	Patna	23.19	433

Sl. No.	The name of treasuries	Amount involved	No. of vouchers
(1)	(2)	(3)	(4)
51	Patna Sinchai Bhawan	66.20	402
52	Rossera	2.43	46
53	Sasaram (Rohtash)	9.61	163
54	Saharsa	9.35	172
55	Sheohar	4.57	80
56	Sheikhpura	5.73	198
57	Sitamarhi	3.17	217
58	Supoul	1.77	59
59	Sherghati	1.25	67
60	Chapra	12.08	432
61	Samastipur	16.16	194
62	Siwan	6.18	280
63	Teghra	0.04	3
64	Vaishali (Hazipur)	1.62	122
65	Bettiah (West Champaran)	7.25	204
Total		488.77	9579

(Source: Data furnished by Office of the AG (A&E) Bihar, Patna)

Appendix- 2.17

(Reference: Paragraph 2.8.2; Page 45)

Statement of excess payment of Pension/Family pension

(Amount in ₹)

Sl No.	IR No. & Year	Para No.	Name of Treasury	Name of Pensioner/F.P.	PPO No.	Amount of excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	03/2013-14	1	Mahua	(i) Ahmadi Begam	S/83612	144988.00
				(ii) Machnia Devi	S/108677	8884.00
2	04/2013-14	1	Lalganj	(i) Smt. Sharda Devi	S/124414	168777.00
3	05/2013-14	1	Kishanganj	(i) Abdul Rashid	201011131667	236033.00
				(ii) Mahadeo Lal	201011072140	87356.00
				(iii) Mohibur Rahman	201011142197	153002.00
4	06/2013-14	1 B (vi)	Farbisganj	(i) Radha Devi	233313	143500.00
5	07/2013-14	1	Jammui	(i) Sri Ramesh Singh	201114094309	4223.00
				(ii) Sri Sambhu Prasad Singh	20111134313	10676.00
				(iii) Smt Sunita Devi	201012121282	121707.00
				(iv) Smt. Rukmini Devi	442422	2748.00
				(v) Leela Prasad	200911081769	2748.00
				(vi) Mrs. Kanti	441395	1980.00
				(vii) Sadhna Devi	S/83780	2321.00
				(viii) Sri Durga Paswan	201311123466	7303.00
6	08/2013-14	15	Aurangabad	(i) Sri Mithlesh Sharma	201211102391	15662.00
				(ii) Sri Nanhey Prasad	201311074248	17048.00
				(iii) Sri Laxman Prasad	201211081658	3520.00
				(iv) Sri Nathun Ram	201211062105	5701.00
				(v) Smt. Leelawati Kumari	201211101523	14892.00
				(vi) Sri Kamta Singh	201211151340	6926.00
7	09/2013-14	23	Lakhisarai	(i) Smt. Shanti Devi	S/89237	77734.00
				(ii) Smt. Savitri Devi	255615	2024.00
				(iii) Smt. Sumitra Devi	389523	2375.00
8	12/2013-14	21	Naugachia	Ambuj Kumari	421419	527.00
				Chandra Deo Rai	404398	564.00
				Sheikh Niyamat	201211081873	6618.00
9	15/2013-14	6	Darbhangha	Saraswai Devi	201014092741	10090.00
				Md. Mokim Khan	432637/WB	13009.00
				Vidyawati Devi	412709/WB	7648.00
10	16/2013-14	16	Masourhi	Smt. Prabhawati Devi	201112125326	256.00
11	23/2013-14	1	Patna Sadar	Bachchu Sharma	201211021070	10773.00
12	29/2013-14	18	Rohtas	Ram Suresh Singh	459591	2558.00
13	32/2013-14	2	Kaimur	Sheo Kumari	S/95803	2230.00
				Sadrin Nisha	414356	2395.00
				Sharda Kunwar	S/105506	3413.00
Total						1302209.00

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.18

(Reference: Paragraph 2.8.2; Page 45)

Statement of under Payment of Pension/Family pension

(Amount in ₹)

(Amount in ₹)						
Sl No.	IR No. & Year	Para No.	Name of Treasury	Name of Pensioner/F.P.	PPO No.	Amount of Less payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	16/2013-14	16	Masourhi	Aruna Devi	201312063876	68.00
				Brajesh Kumar Sinha	201212052643	50.00
				Naulesh Kumar Singh	201211121337	16000.00
2	25/2013-14	16	Sinchai Bhawan	Gita Devi	S/76718	600.00
				Jalki Devi	S/263885	2408.00
				Sheo Pujan Singh Yadav	266997	730.00
				Jagroshan Devi	S/25981	1838.00
				Safia Bano	233624	2757.00
3	29/2013-14	18	Rohtas	Phulwa Kunwar	46061010007297	1587.00
				Kabutra Kunwar	460610110000506	1121.00
Total						27159.00

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.19

(Reference: Paragraph 2.8.3; Page 45)
Provision for salary for posts lying vacant

(₹ in crore)

Sl. No.	Grant No. name of Department	Head	Amount Surrendered	Reason for Surrender
(1)	(2)	(3)	(4)	(5)
1	2- Animal and Fisheries Resource Department	2403-00-101-0003	18.83	Post of DDO lying vacant
2	2- Animal and Fisheries Resource Department	2403-00-001-0003	4.06	Post of DDO lying vacant
3	27-Law Department	2014-00-105-0001	63.38	Post of officials lying vacant
4	27-Law Department	2014-00-114-0002	11.63	Post of officials lying vacant
5	27-Law Department	2014-00-800-0006	0.49	Post of member secretary and other Group III post of Bihar State Judicial Commission lying vacant
6	33-General Administration Department	2070-00-104-0012	0.58	Post of Joint Secretary Deputy Secretary and other post lying vacant
7	38-Registration, Excise and Prohibition Department	2030-02-001-0001	0.17	Retirement and post lying vacant.
8	38-Registration, Excise and Prohibition Department	2030-03-001-0001	0.50	Post of officers lying vacant and Retirement of Staff.
9	38-Registration, Excise and Prohibition Department	2039-00-001-0001	3.11	Retirement and post lying vacant.
10	38-Registration, Excise and Prohibition Department	2052-00-092-0007	0.27	Permanent posting of Secretary and Personal Secretary
11	50-Minor Water Resource Department	2702-02-005-0001	29.80	Post of staff lying vacant
12	50-Minor Water Resource Department	2702-03-101-0001	0.66	Post of staff lying vacant
13	50-Minor Water Resource Department	2702-03-102-0004	1.32	Post of staff lying vacant
14	50-Minor Water Resource Department	2702-03-103-0002	59.63	Post of staff lying vacant
15	50-Minor Water Resource Department	3451-00-090-0030	1.63	Post of staff lying vacant
Total			196.06	

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.20

(Reference: Paragraph 2.8.4; Page 46)

Delay in rendition of Monthly Treasury Accounts

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
1	April 2012	Darbhanga	15/2013-14	09/05/2012	7
		Masuarhi	16/2013-14	09/05/2012	7
		Muzaffarpur	17/2013-14	14/05/2012	12
		Motihari	18/2013-14	09/05/2012	7
		Nirman Bhawan	22/2013-14	09/05/2012	7
		Patna Sadar	23/2013-14	16/05/2012	14
		Vikash Bhawan	24/2013-14	11/05/2012	9
		Bagha	27/2013-14	10/05/2012	8
		Saran	30/2013-14	15/05/2012	13
2	May 2012	Muzaffarpur	17/2013-14	13/06/2012	11
		Motihari	18/2013-14	14/06/2012	12
		Patna Sadar	23/2013-14	18/06/2012	16
		Bagha	27/2013-14	11/06/2012	9
		Darbhanga	15/2013-14	13/06/2012	11
		Rohtas	29/2013-14	11/06/2012	9
		Saran	30/2013-14	15/06/2012	13
3	June 2012	Kishanganj	05/2013-14	09/07/2012	7
		Jamui	07/2013-14	11/07/2012	9
		Rosera	10/2013-14	09/07/2012	7
		Mausaurhi	16/2013-14	12/07/2012	10
		Muzaffarpur	17/2013-14	13/07/2012	11
		Motihari	18/2013-14	12/07/2012	10
		Nirman Bhawan	22/2013-14	09/07/2012	7
		Patna Sadar	23/2013-14	18/07/2012	16
		Vikash Bhawan	24/2013-14	09/07/2013	7
		Bagha	27/2013-14	09/07/2012	7
		Rohtas	29/2013-14	13/07/2012	11
		Bhabhua	32/2013-14	09/07/2012	7
4	July 2012	Saran	30/2013-14	12/07/2012	10
		Sheikhpura	01/2013-14	14/08/2012	12
		Jamui	07/2013-14	13/08/2012	11
		Rosera	10/2013-14	23/08/2012	21
		Dalsingh Sarai	13/2013-14	21/08/2012	19
		Muzaffarpur	17/2013-14	09/08/2012	7
		Motihari	18/2013-14	10/08/2012	8
		Patna Sadar	23/2013-14	30/08/2012	28
		Sinchai Bhawan	25/2013-14	13/08/2012	11
		Bagha	27/2013-14	13/08/2012	11
		Rohtas	29/2013-14	09/08/2012	7
		Bhabhua	32/2013-14	09/08/2012	7
5	August 2012	Saran	30/2013-14	14/08/2012	12
		Sheikhpura	01/2013-14	12/09/2012	10
		Jamui	07/2013-14	10/09/2012	8
		Darbhanga	15/2013-14	10/09/2012	8
		Muzaffarpur	17/2013-14	11/09/2012	9
		Motihari	18/2013-14	10/09/2012	8
		Nirman Bhawan	22/2013-14	10/09/2012	8
		Patna Sadar	23/2013-14	21/09/2012	19
		Sinchai Bhawan	25/2013-14	10/09/2012	8
		Bagha	27/2013-14	10/09/2012	8

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
6	September 2012	Rohtas	29/2013-14	12/09/2012	10
		Bhabhua	32/2013-14	10/09/2012	8
		Saran	30/2013-14	12/09/2012	10
		Sheikhpura	1/2013-14	12/10/2012	10
		Darbhangha	15/2013-14	09/10/2012	7
		Muzaffarpur	17/2013-14	11/10/2012	9
		Motihari	18/2013-14	10/10/2012	8
		Patna Sadar	23/2013-14	19/10/2012	17
		Sinchai Bhawan	25/2013-14	09/10/2012	7
		Benipur	28/2013-14	10/10/2012	8
		Rohtas	29/2013-14	10/10/2012	14
7	October 2012	Saran	30/2013-14	12/10/2012	10
		Sheikhpura	1/2013-14	14/11/2012	12
		Muzaffarpur	17/2013-14	09/11/2012	7
		Motihari	18/2013-14	12/11/2012	10
		Nirman Bhawan	22/2013-14	12/11/2012	10
		Patna Sadar	23/2013-14	22/11/2012	20
		Vikash Bhawan	24/2013-14	12/11/2012	10
		Bagha	27/2013-14	09/11/2012	7
		Rohtas	29/2013-14	14/11/2012	12
		Saran	30/2013-14	09/11/2012	07
8	November 2012	Sheikhpura	1/2013-14	17/12/2012	15
		Jamui	7/2013-14	11/12/2012	10
		Darbhangha	15/2013-14	10/12/2012	8
		Mashaurhi	16/2013-14	18/12/2012	16
		Muzaffarpur	17/2013-14	17/12/2012	15
		Motihari	18/2013-14	10/12/2012	8
		Patna Sadar	23/2013-14	12/12/2012	10
		Vikash Bhawan	24/2013-14	11/12/2012	9
		Sinchai Bhawan	25/2013-14	11/12/2012	9
		Rohtas	29/2013-14	14/12/2012	12
		Bhabhua	32/2013-14	12/12/2012	10
9	December 2012	Saran	30/2013-14	12/12/2013	10
		Sheikhpura	1/2013-14	21/01/2013	19
		Jamui	7/2013-14	11/01/2013	9
		Darbhangha	15/2013-14	09/01/2013	7
		Muzaffarpur	17/2013-14	30/01/2013	28
		Motihari	18/2013-14	11/01/2013	9
		Banka	21/2013-14	09/01/2013	7
		Nirman Bhawan	22/2013-14	14/01/2013	12
		Patna Sadar	23/2013-14	16/01/2013	14
		Vikash Bhawan	24/2013-14	10/01/2013	8
		Sinchai Bhawan	25/2013-14	10/01/2013	8
10	January 2013	Bagha	27/2013-14	14/01/2013	12
		Rohtas	29/2013-14	17/01/2013	15
		Saran	30/2013-14	11/01/2013	9
		Sheikhpura	1/2013-14	14/02/2013	12
		Kishanganj	5/2013-14	11/02/2013	9
		Jamui	7/2013-14	13/02/2013	11
		Darbhangha	15/2013-14	11/02/2013	9
		Muzaffarpur	17/2013-14	13/02/2013	11
		Motihari	18/2013-14	11/02/2013	9
		Nirman Bhawan	22/2013-14	12/02/2013	10

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
		Patna Sadar	23/2013-14	14/02/2013	12
		Sinchai Bhawan	25/2013-14	11/02/2013	9
		Hilsa	26/2013-14	11/02/2013	9
		Rohtas	29/2013-14	11/02/2014	9
		Saran	30/2013-14	14/02/2013	12
		Bagha	27/2013-14	11/02/2013	9
11	February 2013	Jamui	7/2013-14	12/03/2013	10
		Hilsa	26/2013-14	10/02/2013	10
		Motihari	18/2013-14	11/03/2013	9
		Patna Sadar	23/2013-14	13/03/2013	11
		Vikash Bhawan	24/2013-14	11/03/2013	9
		Bagha	27/2013-14	12/03/2013	10
		Rohtas	29/2013-14	15/03/2013	13
		Bhabhua	32/2013-14	11/03/2013	9
		Saran	30/2013-14	12/03/2013	10
12	March 2013	Kishanganj	5/2013-14	12/04/2013	10
		Jamui	7/2013-14	12/04/2013	10
		Darbhanga	15/2013-14	15/04/2013	8
		Muzaffarpur	17/2013-14	18/04/2013	11
		Patna Sadar	23/2013-14	22/04/2013	15
		Bagha	27/2013-14	16/04/2013	9
		Motihari	18/2013-14	17/04/2013	10
		Rohtas	29/2013-14	25/04/2013	18
		Bhabhua	32/2013-14	15/04/2013	8
		Saran	30/2013-14	17/04/2013	10
13	April 2013	Muzaffarpur	17/2013-14	13/05/2013	11
		Motihari	18/2013-14	13/05/2013	11
		Daudnagar	20/2013-14	18/04/2013	16
		Nirman Bhawan	22/2013-14	10/05/2013	8
		Patna Sadar	23/2013-14	09/05/2013	7
		Vikash Bhawan	24/2013-14	09/05/2013	7
		Sinchai Bhawan	25/2013-14	10/05/2013	8
		Bagha	27/2013-14	10/05/2013	8
		Saran	30/2013-14	10/05/2013	8
14	May 2013	Motihari	18/2013-14	11/06/2013	9
		Patna Sadar	23/2013-14	10/06/2013	8
		Vikash Bhawan	24/2013-14	11/06/2013	9
		Sinchai Bhawan	25/2013-14	10/06/2013	8
		Rohtas	29/2013-14	11/06/2013	9
		Saran	30/2013-14	14/06/2013	12
15	June 2013	Jamui	07/2013-14	11/07/2013	9
		Muzaffarpur	17/2013-14	11/07/2013	9
		Motihari	18/2013-14	12/07/2013	10
		Patna Sadar	23/2013-14	12/07/2013	10
		Sinchai Bhawan	25/2013-14	10/07/2013	8
		Saran	30/2013-14	11/07/2013	9
16	July 2013	Motihari	18/2013-14	16/08/2013	14
		Patna Sadar	23/2013-14	12/08/2013	10
		Rohtas	29/2013-14	13/08/2013	11
		Saran	30/2013-14	14/08/2013	12
17	August 2013	Muzaffarpur	17/2013-14	09/09/2013	7
		Bagha	27/2013-14	09/09/2013	7
		Rohtas	29/2013-14	09/09/2013	7
		Saran	30/2013-14	11/09/2013	9

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
18	September 2013	Muzaffarpur	17/2013-14	10/10/2013	8
		Saran	30/2013-14	15/10/2013	13
19	October 2013	Muzaffarpur	17/2013-14	14/11/2013	12
		Bagha	27/2013-14	11/11/2013	9
		Hilsa	26/2013-14	11/11/2013	9
		Rohtas	29/2013-14	14/11/2013	12
		Saran	30/2013-14	14/11/2013	12
20	November 2013-14	Rohtas	29/2013-14	10/12/2013	8
		Saran	30/2013-14	13/12/2013	11
21	December 2013-14	Bagha	27/2013-14	13/01/2014	11
		Rohtas	29/2013-14	13/01/2014	11
		Saran	30/2013-14	15/01/2014	13
22	January 2013-14	Saran	30/2013-14	10/02/2014	8
		Rohtas	29/2013-14	11/02/2014	9

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.21

(Reference: Paragraph 2.8.5; Page 46)

Mis-classification of expenditure towards payment of CVP/Pension

(Amount in ₹)

(Amount in ₹)								
Sl. No.	IR No./ Name of Treasury	Para No.	Bill code	Voucher No.	PPO	Name of pensioner	Amounts	To be booked in bill code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	24/2013-14 (Vikas Bhawan Patna)	9	N-2071-01-102-0002	P/2071/00046	201311 043472	Om Prakash Sinha	438150.00	N-2071-01-102-0001
2		9	2071-01-102-0002	P/2071/00052	201311 163727	Maheshawari Nandan	498916.00	N-2071-01-102-0001
3		9	2071-01-102-0002	P/2071/00055	201311 083376	Radhe Krishna Bajpai	463518.00	N-2071-01-102-0001
4		9	2071-01-102-0002	P/2071/00057	201311 022148	Balram Singh	994883.00	N-2071-01-102-0001
5		9	2071-01-102-0002	P/2071/00060	201311 043557	Hemant Kumar Sinha	582298.00	N-2071-01-102-0001
6		9	2071-01-102-0002	P/207100053	201311 03327	Bhakari Nath Sinha	435200.00	N-2071-01-102-0001
Total							3412965.00	
7	25/2013-14 (Sinchai Bhawan)	10	N-2071-01-102-0002	P/2071/0132	201311 02197	Sri Laxmi Narayan Manghi	631856.00	N-2071-01-102-0001
8		10	N-2071-01-102-0002	P/2071/0271	201311 03318	Sri Dasrath Sah	639525.00	N-2071-01-102-0001
9		10	N-2071-01-102-0002	P/2071/0493	201311 16381	Ramayan Yadav	255259.00	N-2071-01-102-0001
10		10	N-2071-01-102-0002	P/2071/0491	201311 08332	Satya Ram Singh	515042.00	N-2071-01-102-0001
Total							2041682.00	
11	30/2013-14 (Saran)	9	2071-01-101-0002	NA	213453	Ram Ekbal Rout	13438.00	2071-01-101-0001
12		9	2071-01-101-0002	NA	289759	Swatiya Prasad	19128.00	2071-01-101-0001
13		9	2071-01-101-0002	NA	278276	Biswnath Singh	12584.00	2071-01-101-0001
14		9	2071-01-101-0002	NA	278358	Ram Narayan Singh	12849.00	2071-01-101-0001
Total							57999.00	
Grand Total							5512646.00	

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.22

(Reference: Paragraph 2.9.4; Page 49)

Surrender of fund on the last day of the financial year

Part A – Fund surrendered before 31 March 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No	Date
(1)	(2)	(3)	(4)	(5)
1	2403-Animal Husbandry-00-106-Other live stock department-0102-Veterinary Board	0.04	211	28/01/14
2	2403-Animal Husbandry-00-106-Other live stock department-0606-Veterinary Board	0.04	212	28/01/14
3	2404-Dairy Development-00-109-Extension and Training-0102-National Agriculture Development Scheme	4.70	74	23/01/14
	Total-A	4.78		

Part B – Fund surrendered on the 31 March 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
1	2403-Animal husbandry-00-113-Administrative Investigation and Statistics-0001-Establishment of state livestock Research station	1.31	712	31/03/2014
2	2403-Animal husbandry-00-103-Poultry Development-0003-Scheme for Range Poultry Form, Central Poultry Development and production and distribution of Poultry Feed	1.52	709	31/03/2014
3	2403-Animal husbandry-00-001-Direction and Administration-0001-Supritendence	0.63	702	31/03/2014
4	2403-Animal husbandry-00-001-Direction and administration-0003-Supritendence-Regional Establishment	4.06	703	31/03/2014
5	2403-Animal husbandry-00-107-fodder and feed development-0001- fodder and feed development	0.11	710	31/03/2014
6	2403-Animal husbandry-00-113-Administration Investigation and Statistics-0002-Statistical Units in Animal Husbandry and Fisheries Department	0.17	713	31/03/2014
7	2403-Animal husbandry-00-109-Extention and Training-0001-Extention and Training	0.01	711	31/03/2014
8	3454-Census Surveys and Statistics-01-Census-001-Direction and administration-0003-Cattle Census	0.02	714	31/03/2014
9	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0006-Cattle Breeding And Development Project	6.44	707	31/03/2014
10	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0007-Cattle Fair and Exhibition and Cattle Welfare	0.11	708	31/03/2014
11	2403-Animal husbandry-00-101-Veterinary Services and Animal Health-0003-Hospitals, Dispensaries and Other Establishment	18.83	704	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
12	2403-Animal husbandry-00-101-Veterinary Services and Animal Health-0004-Scheme for Investigation and Control of Animal Tuberculosis	0.10	705	31/03/2014
13	3451-Secretariat Economic Services-00-090-Secretariat-0008-Cattle and Fisheries Department	0.46	1065	31/03/2014
14	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0001- Cattle Breeding Region(Patna And Dumrao)	0.19	706	31/03/2014
15	2404-Dairy Development-00-102-Dairy Development Projects-0101-Chilling Centres	92.90	594	31/03/2014
16	2403-Animal husbandry-00-106-Other live Stock Development-0102-Veterinary Board	0.11	725	31/03/2014
17	2403-Animal husbandry-00-789-Special Component Plan For Schedule Castes-0603-Veterinary Treatment Council	0.04	739	31/03/2014
18	2403-Animal husbandry-00-106-Other Livestock Development-0606-Veterinary Board	0.11	736	31/03/2014
19	2403-Animal husbandry-00-106-Other Livestock Development-0104-Scheme for control and prevention of Animal Diseases	5.79	726	31/03/2014
20	2403-Animal husbandry-00-109-Extention And Training-0106-State Animal Husbandry Training Complex	3.00	727	31/03/2014
21	2403-Animal husbandry-00-789-Special Component Plan For Schedule Castes-0101-Scheme for Backyard Goat rearing	19.42	729	31/03/2014
22	2403-Animal husbandry-00-113-Administrative Investigation and Statistics-0104-National Agriculture Development Plan	3.00	728	31/03/2014
23	2403-Animal husbandry-00-789-Special component Plan for Schedule Castes-0103-Veterinary Treatment council	0.04	731	31/03/2014
24	2404-Dairy Development-00-001-Direction and Administration-0001-Headquarter Establishment	0.34	592	31/03/2014
25	2405-Fisheries-00-120-Fisheries Cooperatives-0601-Residence and Other Civic Amenities for Fishermen	5.00	573	31/03/2014
26	2405-Fisheries-00-101-Inland Fisheries-0612-Fisheries Marketing Scheme	0.45	572	31/03/2014
27	2405-Fisheries-00-101-Inland Fisheries-0605-Development of Inland Fisheries Statistics	0.19	571	31/03/2014
28	2405-Fisheries-00-101-Inland Fisheries-0603-Fisheries Training and extension Scheme	0.60	570	31/03/2014
29	2405-Fisheries-00-101-Inland Fisheries-0601-Matasya Palak Vikas Abhikaran-Grants-in-Aid/Contribution/Financial Assistance	0.45	569	31/03/2014
30	2405-Fisheries-00-001-Direction And Administration-0001-Fisheries Development Scheme	3.95	567	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
31	2404-Dairy Development-00-191-Assistance to Co-operatives and Other Bodies Each milk Scheme will be minor-0102-National Agriculture Development Scheme	6.35	598	31/03/2014
32	2404-Dairy Development-00-102-Dairy Development Scheme-0112-National Agriculture Development Scheme	0.30	597	31/03/2014
33	2404-Dairy Development-00-789-Special Component plan for Schedule Castes-0101-Rural Dairy Employment Programme	11.75	596	31/03/2014
34	2404-Dairy Development-00-102-Dairy Development Schemes-0103-Training	0.27	595	31/03/2014
35	2403-Animal husbandry-00-101- Veterinary Services and Animal Health-0101-Hospitals ,Dispensaries and other Establishment	54.84	716	31/03/2014
36	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0101-Frozen Semen Bank	105.00	718	31/03/2014
37	2403-Animal husbandry-00-101- Veterinary Services and Animal Health-0107-National Agriculture Development Scheme	4.67	717	31/03/2014
38	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0110-Development Scheme for Cattle farm	5.00	719	31/03/2014
39	2403-Animal husbandry-00-103-Poultry Development-0106-Scheme for Range Poultry Farm, Central Poultry Development and production and Distribution of poultry Feed.	2.59	720	31/03/2014
40	2403-Animal husbandry-00-103-Poultry Development-0109-National Agriculture Development Scheme.	0.96	721	31/03/2014
41	2403-Animal husbandry-00-104-Sheep and wool Development-0102-Nutrition and Development of Avi and Aaza.	69.50	722	31/03/2014
42	2403-Animal husbandry-00-104-Sheep and wool Development-0105-National Agriculture Development Plan	23.00	723	31/03/2014
43	2403-Animal Husbandry-00-106-Other live Stock Development-0101-Scheme for survey and production of Milk, Egg, Meat and Wool.	0.55	724	31/03/2014
44	2403-Animal Husbandry-00-106-Other live Stock Development-0605-Scheme for Survey and production of Milk, Egg, Meat and Wool.	0.55	735	31/03/2014
45	2403-Animal Husbandry-00-103-Poultry Development-0610-Rural Backyard poultry.	0.48	734	31/03/2014
46	4403-Capital outlay on Animal Husbandry-00-109-Extension and training-0101-State Animal Husbandry Training Complex.	7.00	733	31/03/2014
47	2415-Agriculture Research-03-Animal husbandry-277-Education-0101-Bihar Animal Science and Technical University	20.00	732	31/03/2014
48	2403-Animal husbandry-00-107-Fodder and Feed Development-0606-Scheme of Distribution and Purchase for Production of Fodder seed	1.85	738	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
49	2403-Animal husbandry-00-106-Other livestock Development-0607-Scheme for Control and prevention of Animal Diseases	20.70	737	31/03/2014
50	2405-Fisheries-00-101-Inland Fisheries - 0116-National Agriculture Development Scheme	19.49	584	31/03/2014
51	2405-Fisheries-00-101-Inland Fisheries-0112-FisheriesMarketing Scheme	0.05	583	31/03/2014
52	2405-Fisheries-00-789-Special Component plan for schedule castes-0101-Assistance for fishermen	9.21	585	31/03/2014
53	2405-Fisheries -00-101-Inland Fisheries-0110-Fisheries training and extension scheme	0.15	582	31/03/2014
54	2405-Fisheries-00-101-Inland Fisheries-0107-Fisheries Investigation scheme.	4.30	581	31/03/2014
55	2405-Fisheries-00-101-Inland Fisheries-0106-Residence, lavatory, Drinking water and other civic Amenities to Fishermen	5.00	580	31/03/2014
56	2405-Fisheries-00-101-Inland Fisheries-0104-Development and renovation of pond fish	56.25	579	31/03/2014
57	2405-Fisheries-00-101-Inland Fisheries-0103-Development of fish seed	0.74	578	31/03/2014
58	2405-Fisheries-00-101-Inland Fisheries-0102-Grants to members of fishermen co-operative societies for accidental Group Life Insurance	0.11	577	31/03/2014
59	2405-Fisheries-00-101-Inland Fisheries - 0101-Matasya Palak Vikash Abhikaran under World Bank Project	0.15	576	31/03/2014
60	2405-Fisheries-00-001-Direction and Administration-0101-Re-organisation of fisheries Directorate	3.93	574	31/03/2014
61	2405-Fisheries-00-101-Inland Fisheries-0001-Matasya Palak Vikash Abhikaran	1.70	568	31/03/2014
62	2415-Agricultural Research and Education-05-Fisheries-004-Research-0001-Fisheries Research Scheme	0.04	566	31/03/2014
63	3454-Census Surveys and Statistics-01-Census-001-Direction and Administration-0602-Cattle Census	6.15	715	31/03/2014
64	2404-Dairy Development-00-102-Dairy Development Projects-0010-Regional Establishment	0.46	593	31/03/2014
65	2405-Fisheries-00-001-Direction and Administration-0102-fisheries extension	4.41	575	31/03/2014
Total-B		616.85		
Grand Total (A+B)			621.63	

(Source: Information furnished by the department)

Appendix- 2.23

(Reference: Paragraph 2.9.5; Page 49)

Non-utilisation of fund leading to hundred percent surrender

		(₹ in crore)
Sl. No.	Head of Accounts	Amount Surrendered
(1)	(2)	(3)
1	2403-Animal Husbandry-00-102-Cattle and Buffalo Development - 0101-Frozen Semen Bank	105.00
2	2403-Animal Husbandry-00-102-Cattle and Buffalo Development- 0110-Development Scheme For Cattle Farm	5.00
3	2403-Animal Husbandry-00-104-Sheep and Wool Development-0105-National Agriculture Development Plan	23.00
4	2403-Animal Husbandry-00-107-Fodder and feed Development-0606-Scheme of Distribution and purchase for production for production of Fodder seed	1.85
5	2403-Animal Husbandry-00-109-Extention and training-0106-State Animal husbandry Training Complex	3.00
6	2403-Animal Husbandry-00-113-Administration Investigation and Statistics-0104-National Agriculture Development Plan	3.00
7	2403-Animal Husbandry-00-789-Special Component Plan for Schedule Caste-0101-Scheme of back yard Goat Rearing	19.42
8	2403-Animal husbandary-00-789-Special Component Plan For Schedule Castes-0603-Veterinary Treatment Council	0.04
9	2403-Animal husbandary-00-789-Special component Plan for Schedule Castes-0103-Veterinary Treatment council	0.04
10	2404-Dairy Development-00-102-Dairy Development project-0112-National Agriculture Development Scheme	0.30
11	2404-Dairy Development-00-109-Extension and Training-0102-National Agriculture Development Scheme	4.70
12	2405-Fisheries-00-101-Inland fisheries-0601-Matasya Palak Vikash Abhikaran-Grants-in—aid/Contribution /Financial Assistance	0.45
13	2405-Fisheries-00-101-Inland Fisheries-0603-Fisheries Training and Extension Scheme	0.60
14	2405-Fisheries-00-101-Inland Fisheries-0605-Development of Inland Fisheries Statistics	0.19
15	2405-Fisheries-00-101-Inland Fisheries-0612-Fisheries Marketing Scheme	0.45
16	2405-Fisheries-00-101-Inland Fisheries-0101-Matasya palak vikash Abhikaran under World Bank Project	0.15
17	2405-Fisheries-00-101-Inland Fisheries-0106-Residence, Lavatory, Drinking water and other civic Amenities to fisherman.	5.00
18	2405-Fisheries-00-101-Inland Fisheries-0107-Fisheries Investigation Scheme.	4.30
19	2405-Fisheries-00-101-Inland Fisheries-0110-Fisheries training extension scheme.	0.15
20	2405-Fisheries-00-101-Inland Fisheries-0112-Fisheries Marketing Scheme.	0.05
21	2405-Fisheries-00-120-Fisheries Coperative-0601-Residence and other Civic Amenities for Fishermen	5.00
22	2405-Fisheries-00-789-Special Component Plan For Schedule Caste- 0101-Assistance for Fishermen	9.21
23	2415-Agriculture Research and Education-03-Animal Husbandry-277-Education-0101-Bihar Animal Science And Technical University	20.00
24	4403-Capital outlay on Animal Husbandry-00-109-Extention And Training-0101-State Animal Husbandry Training Complex	7.00
Total		217.90

(Source: Information furnished by the department)

Appendix- 2.24

(Reference: Paragraph 2.9.6; Page 49)

Variation between Department and AG (A&E) figures of expenditure

(Amount in ₹)

Sl. No.	Head	Available Fund	Figure booked by AG (A & E)	Figure of Expenditure by the Department	Difference (4)-(5)=(6)
(1)	(2)	(3)	(4)	(5)	(6)
1	2403-Animal husbandary-00-113-Administrative Investigation and Statistics-0001-Establishment of state livestock Research station	63739295	63663915	63740704	76789
2	2403-Animal husbandary-00-103-Poultry Development-0003-Scheme for Range Poultry Farm, Central Poultry Development and production and distribution of Poultry Feed	48216238	48216238	48100738	115500
3	2403-Animal husbandary-00-001-Direction and administration-0001-superintendence	45342942	45336236	45342942	6706
4	2403-Animal husbandary-00-001-Direction and administration-0003-superintendence -Regional Establishment	170593346	166589696	166170667	419029
5	2403-Animal husbandary-00-107-fodder and feed development'-0001- fodder and feed development'	9617348	9310776	9546342	235566
6	2403-Animal husbandary-00-113-Administrative Investigation and Statistics-0002 Statistical Units in Animal Husbandry and Fisheries Department	11096836	11090836	11098717	7881
7	2403-Animal husbandary-00-102-Cattle and Buffalo Development-0006-Cattle Breeding and Development Project	375092562	374187976	374878033	690057
8	2403-Animal husbandary-00-102-Cattle and Buffalo Development-0007-Cattle and Fair and Exhibition and Cattle Welfare	9694443	9684377	9694443	10066
9	2403-Animal husbandary-00-101-Veterinary Services and Animal Health-0003-Hospitals ,Dispensaries And Other Establishment	944503189	940618186	940859452	241266
10	2403-Animal husbandary-00-101- Veterinary Services and Animal Health-0004-Scheme for Investigation and Control of Animal Tuberculosis	6123509	6118500	6122100	3600

Sl. No.	Head	Available Fund	Figure booked by AG (A & E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)	(6)
11	3451-Secretariat Economic Services-00-090-Secretariat-0008-Cattle and Fisheries Department	15928710	16036448	15928710	107738
12	2403-Animal husbandary-00-102-Cattle and Buffalo Development-0001-Cattle Breeding Region(Patna And Dumraon)	27068128	27068128	27053272	14856
13	2404-Dairy Development-00-102-Dairy Development Project-0101-Chilling Centres	128766170	144656738	128766170	15890568
14	2403-Animal husbandary-00-106-Other Livestock Development-0104-Scheme for control and prevention of Animal Diseases	22065916	21809781	21820995	11214
15	2404-Dairy Development-00-001-Direction and administration-0001-Headquater Establishment	23306008	22503810	23306008	802198
16	2405-Fisheries-00-001-Direction and Administration-0001-Fisheries Development Scheme	134132983	133189070	134132983	943913
17	2404-Dairy Development-00-191-Assistance to Co-operatives and Other Bodies Each milk Scheme will be minor-0102-National Agriculture Development Scheme	233540000	316130000	233540000	82590000
18	2404-Dairy Development-00-102-Dairy Development Projects-0103-Training	17316425	17301507	17316425	14918
19	2403-Animal husbandary-00-101- Veterinary Services and Animal Health-0101-Hospitals ,Dispensaries and Other Establishment	209961367	203075625	201394877	1680748
20	2403-Animal husbandary-00-103-Poultry Development-0106-Scheme for Range Poultry Farm, Central Poultry Development and production and Distribution of poultry Feed.	555569380	555393002	555360640	32362
21	2403-Animal husbandary-00-104-Sheep and wool Development-0102-Nutrition and Development of Avi and Aaza.	5622580	5505247	5622580	117333
22	2403-Animal husbandary-00-106-Other live Stock Development-0101-Scheme for survey and production of Milk, Egg, Meat and Wool.	4476047	4420779	4423999	3220
23	2403-Animal husbandary-00-106-Other live Stock Development-0605-Scheme for Survey and production of Milk, Egg, Meat and Wool.	4513496	4462598	4433524	29074

Sl. No.	Head	Available Fund	Figure booked by AG (A & E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)	(6)
24	2405-Fisheries-00-101-Inland Fisheries-0103-Development of fish seed	520656	477483	520656	43173
25	2405-Fisheries-00-001-Direction and Administration-0101-Re-organisation of fisheries Directorate	2170943	2096432	2170943	74511
26	2405-Fisheries-00-101-Inland Fisheries-0001-Matasya PalakVikashAbhikaran	53873521	53191157	53873521	682364
27	2415-Agriculture Research and Education-05-Fisheries-004-Research-0001-Fisheries Research Scheme	5900285	5497447	5900285	402838
28	3454-Census Surveys and Statistics-01-Census-001-Direction and Administration-0602-Cattle Census	38503570	29866165	31899236	2033071
29	2404-Dairy Development-00-102-Dairy Development Projects-0010-Regional Establishment	56804335	56893292	56804335	88957
30	2405-Fisheries-00-001-Direction and Administration-0102-fisheries extension	20933986	20504227	20933986	429759
Total					107799275

(Source: Detailed Appropriation Account 2013-14 and figure furnished by Department)

Appendix- 2.25

(Reference: Paragraph 2.10.4; Page 52)

Surrender of fund on the last day of the financial year

Part A – Fund surrendered on the 24 January 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
1	3456-Civil Supplies-00-102-Civil Supplies Scheme-0102-BPL Parivaron ko rajya ki Adhiprapti vyawastha se khadyan ki Apurti	124.18	43	24/01/2014
2	6408-Loans for Food Storage and Warehousing-01-Food-101-Procurement and Supply-0101-Loan for Food and Civil Supply Corporation	125.82	44	24/01/2014
Total-A		250.00		

Part B – Fund surrendered on the 31 March 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
1	3451-Secretariat-Economic Services-00-090-Secretariate-0011-Food Supply and Commerce Department	0.21	93	31/03/2014
2	3456-Civil Supplies-00-001-Direction and Administration-0001-Head quarter Charges	33.67	91	31/03/2014
3	3456-Civil Supplies-00-001-Direction and Administration-0003-District Charges (Consumer Protection)	4.43	97	31/03/2014
4	3456-Civil Supplies-00-001-Direction and Administration-0002-District Charges	15.76	96	31/03/2014
5	3456-Civil Supplies-00-102-Civil Supplies Scheme-0004-Computerisation to PDS system	2.15	94	31/03/2014
6	3456-Civil Supplies-00-102-Civil Supplies Scheme-0102-BPL Parivaron ko rajya ki Adhiprapti vyawastha se khadyan ki Apurti	50.82	92	31/03/2014
7	3456-Civil Supplies-00-102-Civil Supplies Scheme-0103-District Charges –Public distribution System, Consumer Protection	0.29	95	31/03/2014
8	3456-Civil Supplies-00-191-Assistance to Municipal Corporation-0101-Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	0.50	84	31/03/2014
9	3456-Civil Supplies-00-192-Assistance to Municipalities/Municipal Councils- 0101- Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ka Baithak and Yatra Bhatta	7.00	85	31/03/2014
10	3456-Civil Supplies-00-193-Assistance to Nagar Panchayats/Notified Area Committees or Equivalent there of-0101 – Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ka Baithak and Yatra Bhatta	7.25	86	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
11	3456-Civil Supplies-00-198-Assistance to Gram Panchayats-0101- Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ka Baithak and Yatra Bhatta	10.00	87	31/03/2014
12	3456-Civil Supplies-00-789-Special Component Plan for Scheduled Casts- 0101-BPL Parivaron ko rajya ki Adhiprapti vyavastha se khadyan ki Apurti	193.53	90	31/03/2014
13	6408-Loans for Food Storage and Warehousing-01-Food-101-Procurement and Supply-0101-Loan for Food and Civil Supply Corporation	452.68	88	31/03/2014
Total-B		778.29		
Grand Total (A+B)			1028.29	

(Source: Grant Audit register of 2013-14, Government of Bihar and Departmental figures.)

Appendix- 2.26

(Reference: Paragraph 2.10.6; Page 53)

Non –reconciliation of departmental expenditure figures

(₹ in lakh)

Sl. No.	Head of Accounts	Figures of expenditure		Variation
		Booked by the Accountant General (A&E)	Shown by the Department	
(1)	(2)	(3)	(4)	(5)
1	3451-Secretariat Economic Services-00-090-Secretariat-0011-Food Supply and Commerce Department	496.06	500.49	4.43
2	3456-Civil Supplies-00-001-Direction and Administration-0001-Head Quarter Charges	2897.72	2887.79	9.93
3	3456-Civil Supplies-00-001-Direction and Administration-0002-District charges	4113.80	4189.77	75.97
4	3456-Civil Supplies-00-001-Direction and Administration-0003-District charges (Consumer protection)	944.71	961.78	17.07
5	3456-Civil Supplies-00-102-Civil Supplies Scheme-0004-Computerisation to PDS System	184.64	172.97	11.67
Total of variation				119.07

(Source: Detailed Appropriation Accounts of 2013-14, Government of Bihar and Departmental figures)

Appendix-3.1

(Reference: Paragraph; 3.3, Page 56)

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

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Date of receipt of accounts	Period upto which Separate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Delay in submission of accounts	Remarks
1	2	3	4	5	6	7	8	9	10
1	Bihar State Khadi and Village Industries Board, Patna	Upto 2009-10	2009-10	12/09/2013	2009-10	21/04/2014	SARs have been placed in the legislature by the department upto 2001-02 as per letter dated 23/12/2009	Three years two months	No Remarks
2	Bihar State Housing Board, (BSHB), Patna	2004-05 onwards	2009-10 to 2011-12	03/04/2014	2008-09	27/08/2014	Not yet communicated	Three years nine months	No Remarks
3	Bihar State Legal Services Authority, Patna	Permanent	2012-13	01/08/2014	2011-12	Not issued	Not placed	One year one month	SAR not issued due to late receipt of accounts
4	Rajendra Agriculture University, Pusa, Samastipur	Upto 2011-12	2012-13*	03/04/2014	2009-10	23/07/14	SAR of financial year 2001-2002 to 2002-2003 was sent for placement in the legislature on 29/07/2009	Nine months	No Remarks

* Entrustment for the audit of accounts for 2012-13 has not been obtained from the department.

(Source: Information furnished by General, Economic and Social sectors of the Accountant General (Audit), Bihar, Patna)

Appendix-3.2

(Reference: Paragraph 3.7; Page 59)

Operation of Minor Head 800-‘Other Expenditure’

(₹ in crore)

Sl. No.	Major head	Nomenclature	Total Expenditure	Expenditure under Minor head 800	Percentage of expenditure under Minor head 800
1	5452	Capital outlay on tourism	52.90	46.47	87.84
Total			52.90	46.47	87.84

(Source: Notes to Accounts for the year 2013-14)

Appendix-3.3

(Reference: Paragraph 3.7; Page 59)
Operation of Minor Head 800-‘Other Receipts’

(₹ in crore)

Sl. No.	Major head	Nomenclature	Total Receipts	Receipts under Minor head 800	Percentage of receipts Minor head under 800
1	0029	Land Revenue	201.71	125.53	62.23
2	0059	Public Works	10.80	10.82	100.19 [#]
3	0210	Medical and Public Health	29.93	19.45	64.98
4	0215	Water Supply and Sanitation	4.94	3.64	73.68
5	0230	Labour and Employment	4.85	3.44	70.93
6	0401	Crop Husbandry	6.66	3.43	51.50
7	0404	Dairy Development	3.12	3.12	100.00
8	0425	Co-operation	35.99	34.64	96.25
9	0506	Land Reforms	0.12	0.14	116.67 [#]
10	0851	Village and Small Industries	0.08	0.07	87.50
11	0852	Industries	3.66	3.66	100.00
12	1054	Road and Bridges	40.72	40.84	100.29 [#]
13	1452	Tourism	2.31	2.31	100.00
14	1456	Civil Supplies	0.10	0.10	100.00
TOTAL			344.99	251.19	

[#]Includes accounting refunds to the extent of ₹ 0.04 crore, ₹ 0.03 crore and ₹ 0.16 crore under MH-0059, 0506 and 1054 respectively. Hence the percentage is more than 100.

(Source: Notes to Accounts for the year 2013-14)

Appendix-3.4

(Reference: Paragraph; 3.8, Page 59)

Department-wise details in respect of cases of Defalcation, Misappropriation, Loss etc.

(₹ in crore)

Sl. No.	Name of the Department	Defalcation		Misappropriation		Loss		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Registration, Excise and Prohibition	5	9.43	-	-	1	0.01	6	9.44
2	Industry	1	1.84	-	-	-	-	1	1.84
	Total	6	11.27			1	0.01	7	11.28

(Source: Information provided by the departments)

Appendix-3.5

(Reference: Paragraph; 3.8, Page 59)

Year-wise analysis of the Defalcation, Misappropriation, Loss etc. (Cases where final action was pending at the end of 31 March 2014)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	Registration, Excise and Prohibition	5	1	-	-	-	-	6
2	Industry	-	-	-	1	-	-	1
	Total	5	1	-	1	-	-	7

(Source: Information provided by the departments)

Appendix-3.6

(Reference: Paragraph; 3.8, Page 59)
Reporting of cases of Defalcations

(₹ in crore)

Sl. No.	Department	Period relating to	Amount
1	Registration, Excise and Prohibition	2004-05 to 2011-12	9.44
2	Industry	1997-98	1.84
	Total		11.28

(Source: Information provided by the departments)