Appendix 1.1 (Reference: Paragraph 1.1 and Page 1)

Part-A

Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution of India, is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the State legislature.

Appendix 1.1 (Reference: Paragraph 1.1; and Page 1)

Part-B

Layout of Finance Accounts

Statement No.	About
1.	Summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
2.	Summarized statement of capital outlay showing progressive expenditure to the end of 2008-09.
3.	Financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
4.	Summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
5.	Summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
6.	Summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
7.	Summary of cash balances and investments made out of such balances.
8.	Summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009
9.	Revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
10.	Distribution between the charged and voted expenditure incurred during the year.
11.	Detailed account of revenue receipts by minor heads.
12.	Accounts of revenue expenditure by minor heads under non–plan and plan separately and capital expenditure by major head wise.
13.	Detailed capital expenditure incurred during and to the end of 2008-09.
14.	Details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc. up to the end of 2008-09.
15.	Capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
16.	Detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
17.	Detailed account of debt and other interest bearing obligations of the Government of Bihar.
18.	Detailed account of loans and advances given by the Government of Bihar, the amount of loan repaid during the year, the balance as on 31 March 2009.
19.	Details of earmarked balances of reserve funds

Appendix 1.2 (Reference: Paragraph 1.1; 1.5.1 and 1.5.3; Page 1, 13 and 14)

PART A – Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (Para 1.1) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been represented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09		
Gross State Domestic Product (Rs in crore) 73221 80157 98957 105148 131873							
Growth rate of GSDP 10.52 9.47 23.45 6.26 25.42							
Source: Directorate of Statistics & Evaluation, Government of Bihar							

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

 $AE = x * GSDP(1)$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and CE/AE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

 $DE = y * AE \dots (2)$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP(3)$$

Wherever the States are having DE/AE, SSE/AE and CE/AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CE as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots (4)$$

where PCDE is the per capita development expenditure and P is the population.

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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 a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X)	Rate of Growth of parameter (X)/
With respect to another parameter (Y)	Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities +
	Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as per cent to	Interest Received [(Opening balance + Closing balance of Loans
Loans Outstanding	and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and
	Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue
	Expenditure excluding expenditure recorded under the major head
	2048 – Appropriation for reduction of Avoidance of debt

PART-B-Fiscal Responsibility and Budget Management (FRBM) Act, 2006

The State has enacted Fiscal Responsibility and Budget Management (FRBM) Act in April 2006. The Act envisages that the state Government is responsible to ensure prudence in fiscal management and fiscal stability, to enhance the scope for improving social and fiscal infrastructure and human resources development by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal co-operations of the Government and conduct of fiscal policy in a medium term frame work.

To give effect to the fiscal management objectives laid down in the Act, the State Government shall, *inter alia*,

- Beginning from financial year 2006-07 and in case there be revenue deficit, reduce revenue deficit/GSDP ratio every year by at least 0.1 per cent depending upon the economic situation and eliminate revenue deficit by 2008-09 and generate revenue surplus thereafter.
- Beginning from financial year 2006-07 reduce fiscal deficit/GSDP ratio every year by at least 0.3 per cent if it is more than three per cent and to not more than three per cent by 2008-09.

Appendix 1.3 (Reference: Paragraph 1.1; 1.3 and 1.7.2, Page 1, 5 and 18) Time series data on the State Government finances

				(Rupees in crore)		
	2004-2005	2005-2006	2006-2007	2007-2008	2008-09	
Part A. Receipts						
	15514	15025	22002	20210	22001	
1. Revenue Receipts	15714	17837	23083	28210	32981	
(i) Tax Revenue	3347(21)	3561(20)	4033(17)	5086(18)	6173(19)	
Taxes on Sales, Trade, etc	1891(57)	1734(49)	2081(52)	2535(50)	3016(49)	
State Excise	272(8)	319(9)	382(9)	525(10)	679(11)	
Taxes on Vehicles	213(6)	302(8)	181(4)	273(5)	298(5)	
Stamps and Registration fees	429(13)	505(14)	455(11)	654(13)	716(12)	
Land Revenue	33(1)	55(2)	75(2)	82(2)	102(1)	
Taxes on Goods and Passengers	473(14)	613(17)	783(19)	938(18)	1279(21)	
Other Taxes	36(1)	33(1)	76(2)	79(2)	83(1)	
(ii) Non Tax Revenue	418(3)	522(3)	511(2)	526(2)	1153(3)	
(iii) State's share of Union taxes and duties	9117(58)	10421(58)	13292(58)	16766(59)	17693(54)	
(iv) Grants in aid from Government of	2832(18)	3333(19)	5247(23)	5832(21)	7962(24)	
India			0.00			
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00	
3. Recoveries of Loans and Advances	15	51	7	26	11	
4. Total Revenue and Non debt capital	15729	17888	23090	28236	32992	
receipts (1+2+3)						
5. Public Debt Receipts	7623	3770	2358	1612	5928	
Internal Debt (excluding Ways and	5969	3768	2355	1144	5778	
Means Advances and Overdrafts)						
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-	
Loans and Advances from Government of India	1654	2	3	468	150	
6. Total Receipts in the Consolidated Fund						
(4+5)	23352	21658	25448	29848	38920	
7. Contingency Fund Receipts	-	-	ı	-	-	
8. Public Account Receipts	4092	5695	9224	12837	16941	
9. Total Receipts of the State (6+7+8)	27444	27353	34672	42685	55861	
Part B. Expenditure/Disbursement						
10. Revenue Expenditure	14638	17756	20585	23563	28512	
Plan	1996(14)	2736(15)	4065(20)	4804(20)	7280	
Non Plan	12642(86)	15020(85)	16520(80)	18759(80)	21232	
General Services (including interest	7803(53)	8523(48)	8643(42)	9252(39)	10530	
payments)						
Social Services	4795(14)	6862(38)	7917(38)	9868(42)	12252	
Economic Services	2036(33)	2367(13)	4021(20)	4438(19)	5726	
Grants-in-aid and contributions	4	4	4	5	4	
11. Capital Expenditure	1205	2084	5211	6104	6436	
Plan	1170(97)	2061(99)	5132(98)	5991(98)	6336	
Non Plan	35(3)	23(1)	79(2)	113(2)	100	
General Services	68(6)	72(3)	155(3)	223(4)	206	
Social Services	137(11)	328(16)	596(11)	799(13)	640	
Economic Services	1000(83)	1684(81)	4460(86)	5082(83)	5590	
12. Disbursement of Loans and	1128	1748	315	272	551	
Advances						
13. Total (10+11+12)	16971	21588	26111	29939	35499	
15. 101U1 (10⊤11⊤14 <i>)</i>	100,11			l =		

Internal Debt (excluding Ways and Means Advances and Overdrafts) 361 493 708 1203 125-		2004-2005	2005-2006	2006-2007	2007-2008	2008-09	
Means Advances and Overdrafts Sol 493 708 1203 1258	14. Repayments of Public Debt	3084	981			1682	
Advances and Overdraft	Internal Debt (excluding Ways and	361	493	708	1203	1254	
India		-	-	-	-	-	
16. Total disbursement out of Consolidated Fund (13+14+15)		2723	488	317	429	428	
Fund (13+14+15)	15. Appropriation to Contingency Fund	-	-		-	-	
17. Contingency Fund disbursements - - - - -	_	20055	22569	27136	31571	37181	
18. Public Account disbursements 5519	17. Contingency Fund disbursements	-	-	-	-		
19. Total disbursement by the State 25574 26984 35152 41905 54492	<u> </u>	5519	4415	8016	10334	17311	
Part C. Deficits 20. Revenue Deficit(-)/Revenue Surplus (+) (1-10) 1076 81 2498 4647 4469 (1-10) (1-10) (2-15	19. Total disbursement by the State		-			54492	
(1-10) 10/6 51 2498 4467 4468 21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13) (-)1242 (-)3700 (-)3021 (-)1703 (-)2502 (-)2502 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)511 (-)3955 (-)2004 (-)1242 (-)2502 (-)511 (-)3955 (-)2004 (-)2502 (
22. Primary Deficit (21+23)	_ · · · · · · · · · · · · · · · · · · ·	1076	81	2498	4647	4469	
Part D. Other data	21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)1242	(-)3700		(-)1703	(-)2507	
23. Interest Payments (included in revenue expenditure) 3474 3649 3416 3707 3755	22. Primary Deficit (21+23)	(+)2232	(-)51	(+)395	(+)2004	(+)1246	
S474 S49 S416 S707 S75.	Part D. Other data						
25. Ways and Means Advances/Overdraft availed (days) Overdraft availed (days) Coverdraft availed (days) 26. Interest on Ways and Means Advances/ Overdraft Overdraft 27 Gross State Domestic Product (GSDP) [®] 27 Search State Domestic Product (GSDP) [®] 29. Outstanding Fiscal liabilities (year end) 30. Maximum amount guaranteed (year end) 31. Number of incomplete projects 18 6 6 6 9 77 32. Capital blocked in incomplete projects 18 6 6 6 9 77 32. Capital blocked in incomplete projects 18 6 6 6 9 77 32. Capital blocked in incomplete projects 18 8 4.44 4.07 4.83 4.68 Own Tax revenue/GSDP 4.58 4.44 4.07 4.83 4.68 Own Non-Tax Revenue/GSDP 12.45 13.00 13.43 15.95 13.42 If Expenditure Management (In percentage) Total Expenditure/Roenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Economic Services/Total Expenditure	I	3474	3649	3416	3707	3753	
Availed (days) S NIL N		813	1110	1017	1133.37	4422.49	
Overdraft availed (days) 26. Interest on Ways and Means Advances/ Overdraft negligible NIL N	availed (days)	3	NIL	NIL	NIL	Nil	
26. Interest on Ways and Means Advances/ Overdraft NIL Ove							
Overdraft negigible NIL							
27 Gross State Domestic Product (GSDP)® 73221 80157 98957 105148 13187.		negligible	NIL	NIL	NIL	Nil	
28 Outstanding Fiscal liabilities (year end) 42483 46495 49089 50989 54977 29. Outstanding guarantees (year end) 473 605 608 516 70-6 30. Maximum amount guaranteed (year end) 1531 1531 1538 1538 1538 31. Number of incomplete projects 18 6 6 9 78 32. Capital blocked in incomplete projects 183 2393 2393 2793 1016.08 Part E: Fiscal Health Indicators 1 1 8 6 6 9 78 32. Capital blocked in incomplete projects 183 2393 2393 2793 1016.08 Part E: Fiscal Health Indicators 1 1 8 6 6 9 78 I Resource Mobilization (In percentale) 0 0 0.5 0.52 0.53 0.90 Central Transfers/GSDP 12.45 13.00 13.43 15.95 13.42 II Expenditure Management (In percentage) 23.18 26.93 26.39 28		73221	80157	98957	105148	131873	
29. Outstanding guarantees (year end) 473 605 608 516 704 30. Maximum amount guaranteed (year end) 1531 1531 1538 1538 1538 31. Number of incomplete projects 18 6 6 9 78 32. Capital blocked in incomplete projects 1183 2393 2393 2793 1016.06 Part E: Fiscal Health Indicators I Resource Mobilization (In percentale) Union Tax revenue/GSDP 4.58 4.44 4.07 4.83 4.68 Own Non-Tax Revenue/GSDP 0.57 0.65 0.52 0.53 0.90 Central Transfers/GSDP 12.45 13.00 13.43 15.95 13.42 II Expenditure Management (In percentage) Total Expenditure/GSDP 23.18 26.93 26.39 28.47 26.92 Total Expenditure/Revenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Economic Services/Total Expenditure 29.06 33.31 32.60						54977	
1531		473	605	608	516	704	
31. Number of incomplete projects 18	30. Maximum amount guaranteed (year	1531	1531	1538	1538	1538	
32. Capital blocked in incomplete projects 1183 2393 2393 2793 1016.08 Part E: Fiscal Health Indicators I Resource Mobilization (In percentale) 0 0 4.58 4.44 4.07 4.83 4.68 Own Non-Tax Revenue/GSDP 0.57 0.65 0.52 0.53 0.90 Central Transfers/GSDP 12.45 13.00 13.43 15.95 13.42 II Expenditure Management (In percentage) 23.18 26.93 26.39 28.47 26.92 Total Expenditure/GSDP 23.18 26.93 26.39 28.47 26.92 Total Expenditure/Revenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure 0 Economic Services/Total 17.89 18.76 32.48 31.80 31.88		18	6	6	9	78	
Part E: Fiscal Health Indicators						1016.08	
Own Tax revenue/GSDP 4.58 4.44 4.07 4.83 4.68 Own Non-Tax Revenue/GSDP 0.57 0.65 0.52 0.53 0.90 Central Transfers/GSDP 12.45 13.00 13.43 15.95 13.42 II Expenditure Management (In percentage) 23.18 26.93 26.39 28.47 26.92 Total Expenditure/Revenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure 0 Economic Services/Total 17.89 18.76 32.48 31.80 31.88	Part E: Fiscal Health Indicators						
Own Non-Tax Revenue/GSDP 0.57 0.65 0.52 0.53 0.90 Central Transfers/GSDP 12.45 13.00 13.43 15.95 13.42 II Expenditure Management (In percentage) 23.18 26.93 26.39 28.47 26.92 Total Expenditure/Revenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure 17.89 18.76 32.48 31.80 31.88	I Resource Mobilization (In percentale)						
Central Transfers/GSDP	Own Tax revenue/GSDP	4.58	4.44	4.07	4.83	4.68	
II Expenditure Management (In percentage)	Own Non-Tax Revenue/GSDP	0.57	0.65	0.52	0.53	0.90	
Total Expenditure/GSDP 23.18 26.93 26.39 28.47 26.92 Total Expenditure/Revenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure on Economic Services/Total Expenditure 17.89 18.76 32.48 31.80 31.88 Expenditure 31.80 31.80 31.80 31.80 31.80	Central Transfers/GSDP	12.45	13.00	13.43	15.95	13.42	
Total Expenditure/Revenue Receipts 107.99 121.08 113.11 106.12 107.63 Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure on Economic Services/Total Expenditure 17.89 18.76 32.48 31.80 31.88 Expenditure 32.48 31.80 31.80 31.80	II Expenditure Management (In percentage)						
Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure on Economic Services/Total Expenditure 17.89 18.76 32.48 31.80 31.88 Expenditure 32.48 31.80 31.80 31.80	Total Expenditure/GSDP	23.18	26.93	26.39	28.47	26.92	
Revenue Expenditure/Total Expenditure 86.25 82.25 78.84 78.70 80.31 Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure on Economic Services/Total Expenditure 17.89 18.76 32.48 31.80 31.88 Expenditure 18.76 32.48 31.80 31.88	Total Expenditure/Revenue Receipts	107.99	121.08	113.11	106.12	107.63	
Expenditure on Social Services/Total Expenditure 29.06 33.31 32.60 35.63 36.32 Expenditure on Economic Services/Total Expenditure 17.89 18.76 32.48 31.80 31.88		86.25	82.25	78.84	78.70	80.31	
Expenditure on Economic Services/Total 17.89 18.76 32.48 31.80 31.88 Expenditure		29.06	33.31	32.60		36.32	
	Expenditure on Economic Services/Total						
		7.10	9.65	19.95	20.38	18.13	

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09
Capital Expenditure on Social and Economic Services/Total Expenditure.	6.69	9.32	19.36	19.64	17.34
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.47	0.10	2.52	4.48	3.39
Fiscal deficit/GSDP	-1.70	-4.62	-3.05	-1.62	-1.90
Primary Deficit (surplus) /GSDP	3.05	-0.06	0.40	1.91	0.94
Revenue Deficit/Fiscal Deficit	-86.63	-2.19	82.69	-272.87	-178.26
Primary Revenue Balance/GSDP	-3.19	-4.78	-5.58	-6.06	-5.30
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	58.02	58.00	49.61	48.49	41.69
Fiscal Liabilities/RR	270.35	260.67	212.66	180.75	166.69
Primary deficit vis-à-vis quantum spread	5.65	-0.09	0.05	-4.41	0.14
Debt Redemption (Principal +Interest)/ Total Debt Receipts	34.29	65.93	134.52	321.59	64.55
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.38	0.25
Balance from Current Revenue (Rs in crore)	924	685.02	2995.78	5124.24	3952.78
Financial Assets/Liabilities	78	80	86	96	96

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

[@] GSDP figures communicated by the Government adopted.

Appendix 1.4 (Reference: Paragraph 1.1.1 and Page 1) Abstract of Receipts and Disbursements for the year 2008-09

		Receipts					Disburseme	nts	(Kupe	es in crore)
2007-08		Receipts	2008-0	9	2007-08		Disburseme	2008-09		
2007 00		Section-A:	2000 0		2007 00			Non-Plan	Plan	Total
		Revenue								
28209.72	I	Revenue receipts		32980.69	23562.87	I	Revenue expenditure	21231.29	7280.29	28511.58
5086.17		-Tax revenue	6172.74		9251.97		General Services	10247.72	281.79	10529.51
525.59		-Non-tax revenue	1153.32		9867.99		Social Services	7885.71	4366.39	12252.10
16766.29		-State's share of Union Taxes	17692.51		5495.99		Education, Sports, Art and Culture	5149.89	1556.02	6705.91
1505.08		-Non-Plan grants	2550.44		1141.48		Health and Family Welfare	1039.35	154.02	1193.37
2913.83		-Grants for State Plan Schemes	3600.09		713.39		Water Supply, Sanitation, Housing and Urban Development	675.11	738.29	1413.40
1412.76		-Grants for Central and Centrally sponsored Plan Schemes	1811.59		25.16		Information and Broadcasting	37.91	6.08	43.99
					247.87		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	56.06	174.40	230.46
					281.38		Labour and labour welfare	43.86	23.53	67.39
					1939.53		Social welfare and nutrition	860.68	1701.54	2562.22
					23.19		Others	22.85	12.50	35.35
					4437.90		Economic Services	2632.11	3093.90	5726.01
					736.84		Agriculture and Allied Activities	386.82	885.87	1272.69
					1653.10		Rural Development	646.05	1463.15	2109.20
					-		Special areas programmers	-	-	-
					561.93		Irrigation and Flood control	637.01	67.31	704.32
					726.28		Energy	720.00	2.50	722.50
					232.92		Industry and Minerals	27.73	198.34	226.07
					407.54		Transport	493.37	-	493.37
					-		Science, Technology and Environment	-	-	-

				Ī	1	G 1		1	
						General			
				119.24		Economic	182.92	14.94	197.86
						Services			
				5.01		Grants-in-aid and Contributions	3.96	-	3.96
						Total			28511.58
	II	Revenue deficit carried over to section B		4646.85	II	Revenue Surplus carried over to Section B			4469.11
28209.72		Total	32980.69	28209.72		Total			32980.69
		Section-B Others							
1407.58	III	Opening Cash balance including Permanent Advances and Cash Balance	2188.06		III	Opening overdraft from Reserve Bank of India			
		Investment							
	IV	Miscellaneous			IV	Capital Outlay			
	1 4	Capital receipts		6103.78	11	Capital Outlay	99.55	6336.80	6436.35
				222.51		General services	63.91	142.74	206.65
				798.92		Social Services	30.87	609.15	640.02
				57.28		Education, Sports, Art and Culture	-	176.51	176.51
				245.55		Health and Family Welfare	-	97.21	97.21
				339.33		Water Supply, Sanitation, Housing and Urban Development	4.51	182.05	186.57
				-		Information and Broadcasting	-	4.93	4.93
				44.75		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	-	41.77	41.77
				107.52		Social welfare and nutrition	-	100.76	100.76
				4.49		Others	26.36	10.84	37.20
				5082.32		Economic Services	4.77	5584.91	5589.68
				22.37		Agriculture and Allied Activities	1.00	10.04	11.04
				1491.52		Rural Development	-	1273.79	1273.79
				-		Special areas programmes	-	-	-
				887.77		Irrigation and Flood Control	3.78	1136.90	1140.68
				115.00		Energy	-	400.00	400.00
				164.59		Industry and Minerals	-	276.72	276.72
				2299.50		Transport	-	2463.42	2463.42

					101.60		General Economic	-	24.04	24.04
	V	Recoveries of				V	Services Loans and			
26.16	ľ	Loans and Advances		11.32	272.70	,	Advances disbursed	354.39	196.66	551.05
-		-From Power Projects		-	237.23		For Power Projects	273.05	163.84	436.89
4.76		-From Government Servants		9.09	7.33		To Government Servants	7.19	-	7.19
21.40		-From Others		2.23	28.14		To Others	74.15	32.82	106.97
4646.85	VI	Revenue Surplus brought down		4469.11	-	VI	Revenue Deficit brought down	1	1	-
1611.90	VII	Public debt receipts		5927.89	1631.85	VII	Repayment of Public debt			1682.28
-		External debt		-	-		External debt			-
		Internal debt other than Ways					Internal debt			
1143.64		and Means Advances and overdrafts		5778.03	12335.00		other than Ways and Means Advances and Overdrafts			1253.60
-		-Net transactions under Ways and Means Advances		-	-		Net transactions under Ways and Means Advances			-
-		-Net transactions under overdraft		-	428.50		Repayment of Loans and Advances to Central Government			428.68
468.26		-Loans and Advances from Central Government		149.86						
-	VIII	Appropriation to Contingency Fund		-	-	VIII	Appropriation to Contingency Fund			-
-	IX	Amount transferred to Contingency Fund		-	-	IX	Expenditure from Contingency Fund			-
12837.48	X	Public Account receipts		16941.02	10333.58	X	Public Account disbursements			17310.63
1083.81		Small Savings and Provident Funds	1153.36		815.41		Small Savings and Provident Funds			1008.95
391.70		Reserve Funds	1302.48		436.50		Reserve Funds			869.24
190.07		Suspense and Miscellaneous	184.45		228.29		Suspense and Miscellaneous			219.61
6687.34		Remittance	7090.79		6069.05		Remittance			7312.36
4484.56		Deposits and Advances	7209.94		2784.53		Deposits and Advances			7900.47
	XI	Closing Overdraft from Reserve Bank of India			2188.06	XI	Cash Balance at end			3557.09

20529.97	Total	29537.40	20529.97	Total 29537.40
			4471.15	Cash Balance Investment 4118.99
			117.12	Departmental Cash Balance including permanent Advances 178.16
			-2400.21	Deposits with Reserve Bank -740.06
			-	Cash in Treasuries and Local Remittances

Appendix 1.5 (Reference: Paragraph 1.2.2 and Page 5) Funds Directly Transferred to State Implementing Agencies

D /2 1	· ·		400F 00				s in crore
Programme/Scheme	Implementing		2007-08			2008-09	
	Agency in the State	Central Share	State Share, if applicable	Total	Central Share	State Share, if applicable	Total
SSA	BEPC	1326.10	816.00	2142.10	1659.24	855.00	2514.24
NPEGEL	-do-	0	9.23	9.23	36.20	30.00	66.20
KGBV	-do-	51.38	6.62	58.00	166.14	53.25	219.39
Total (SSA+NPEGEL+KGBV)		1377.48	831.85	2209.33	1861.58	938.25	2799.83
Total NRHM-A	State Health Society	247.45	175.37	422.82	351.17	-	351.17
Total NRHM-B					217.20	-	217.20
Total NRHM-C					76.73	0.19	76.92
NRHM-D		13.34		13.34	12.44	-	12.44
Total NRHM		260.79	175.37	436.16	657.54	0.19	657.73
NREGP	DRDA	544.79	74.18	618.97	1369.03	144.28	1513.31
SGSY		105.21	44.75	149.96	240.75	35.11	275.86
IAY (New)		1054.12	369.43	1423.55	2187.24	494.79	2682.03
IAY (Upgradation)							
IAY (5%)		0		0	0	0.31	0.31
IAY (Kala Azar Affected) 2006 + 2008		1.63	0.54	2.17	97.58	0.53	98.11
IWDP		1.18	0.57	1.75	7.32	0.79	8.11
DRDA (Admin)		10.41	5.06	15.47	13.62	4.64	18.26
Total DRDA		1717.34	494.53	2211.87	3915.54	680.45	4595.99
Total of GOI funds bypassing State Budgt Receipts of GOB		3355.61 29848.00			6434.66 38920.00		
Expenditure of GOB		31571.00			37181		
Total Plan Grants (State Plan+ Centrally Sponsored Plan + Central		4326.59			5411.68		
Plan) Total Central Grants (Plan + Non Plan)		5831.67			7962.12		
Percentage of Central Funds bypassing the State Budget (Receipt)		11.24			16.53		
Percentage of Central Funds bypassing the State Budget (Expenditure)		10.63			17.31		
Central Funds bypassing GOB budget as a percentage of Total Central Plan Grants (State Plan + Central Plan + Centrally Sponsored		77.56			118.90		
Plan) Central Funds bypassing GOB budget as a percentage of Total Central Grants		57.54			80.82		

Appendix 1.6 (Reference: Paragraph 1.3.3, Page 8) Details of Department wise arrears of revenue

(Rupees in crore)

C!	TT 1 0		1 • •	(Rupees in crore)
Sl.	Heads of	Amount	Amount	Remarks
No.	revenue	outstandin	outstanding	
		g as on	for more than	
		31 March	five years as	
		2009	on 31 March	
1.	Taxes on	966.69	2009 350.03	Out of Rs 966.69 crore, demands for Rs 304.70 crore
1.	sales, trades	900.09	330.03	were certified for recovery as arrears of land revenue.
	etc.			Recovery of Rs 334.51 crore and Rs 4.62 crore were
	eic.			stayed by the courts and the Government respectively.
				Recovery of Rs 1.15 crore was held up due to
				rectification/review of applications and Rs 321.71 crore
				were pending at other stages.
2.	Taxes on	118.50	NF	Out of Rs. 118.50 crore, demand for Rs. 113.06 crore
	vehicles	110.50	1,1	was certified for recovery as arrears of land revenue.
	, 61116165			Specific action taken for the remaining arrears of
				Rs. 5.44 crore, has not been intimated (November
				2009), despite being requested (between May and
				October 2009).
3.	Land revenue	145.70	NF	Stages at which the arrears were pending for collection
				has not been intimated (November 2009), despite being
				requested (between May and October 2009).
4.	State excise ¹	30.41	1.63	Out of Rs. 30.41 crore, demands for Rs. 24.89 crore
				were certified for recovery as arrears of land revenue.
				Recovery of Rs. 86.57 lakh and Rs. 11.20 lakh were
				stayed by the courts and the Government respectively.
				Recovery of Rs. 16.21 lakh and Rs. 0.56 lakh were
				held up due to rectification/review of applications and
				party becoming insolvent respectively. An amount of
				Rs. 36.21 lakh was likely to be written off and
	T 1	2.02	2.01	Rs. 4.01crore were pending at other stages.
5.	Taxes and	2.83	2.81	Stages at which the arrears were pending for collection
6		28.42	0.00	
o.	Enuly tax	20.42	0.99	
7.	Entertainment	9.31	2.50	
•	tax	7.51		certified for recovery as arrears of land revenue.
				Recovery of Rs. 2.12 lakh was stayed by the
				Courts/Government and Rs. 1.64 crore were pending at
		ı		
 6. 7. 	duties on electricity Entry tax Entertainment	9.31	0.99	has not been intimated (November 2009), despite bein requested (between May and October 2009). Out of Rs. 28.42 crore demand for Rs. 2.77 crore were certified for recovery as arrears of land revenue Recovery of Rs. 0.96 crore was stayed by the Courts/Government and Rs. 24.69 crore were pendinat other stages. Out of Rs. 9.31 crore, demands for Rs. 7.65 crore were certified for recovery as arrears of land revenue.

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¹ The amount of arrears does not include figures in respect of District Excise Offices Banka, Kaimur, Lakhisarai and Munger district excise offices due to non-availability of their report.

Sl. No.	Heads of revenue	Amount outstandin g as on 31 March 2009	Amount outstanding for more than five years as on 31 March 2009	Remarks
8.	Taxes on sugarcane	19.57	4.21	Out of Rs. 19.57 crore, demands for Rs. 3.50 crore were certified for recovery as arrears of land revenue. Recovery of Rs. 12.64 lakh and Rs. 10.89 crore were stayed by the courts and the Government respectively. Specific action taken for remaining arrears of Rs. 5.05 crore has not been intimated (November 2009), despite being requested (between May and October 2009).
9.	Water rates	204.25	NF	Stages at which the arrears were pending for collection has not been intimated (November 2009), despite being requested (between May and October 2009).
10.	Mines and Minerals	177.84	52.15	Out of Rs. 177.84 crore, demands for Rs. 151.99 crore were certified for recovery as arrears of land revenue and Rs. 25.85 crore were pending at other stages.
	Total	1,703.52	414.32	

Appendix 1.7 (Reference: Paragraphs 1.7.1, Pages 18)

Summarized financial position of the Government of Bihar as on 31 March 2009

(Rupees in crore)

			(Rupees in crore
As on 31.03.2008	Liabilities		As on 31.03.2009
26768.85	Internal Debt -		31293.27
9613.12	Market Loans bearing interest	13370.12	
0.07	Market Loans not bearing interest	0.20	
24.44	Loans from Life Insurance Corporation of India	22.18	
17131.22	Loans from other Institutions	17900.77	
2400.21	Overdrafts from Reserve Bank of India		740.06
8276.61	Loans and Advances from Central Government -		7997.79
3.91	Pre 1984-85 Loans	3.91	
88.46	Non-Plan Loans	79.19	
8110.28	Loans for State Plan Schemes	7842.94	
7.93	Loans for Central Plan Schemes	7.33	
23.07	Loans for Centrally Sponsored Plan Schemes	21.46	
42.96	Ways and Means Advances	42.96	
350.00	Contingency Fund		350.00
9429.18	Small Savings, Provident Funds, etc.		9573.58
5583.00	Deposits		4887.30
931.65	Reserve Funds		1364.90
	Remittance Balances		
53739.50			56206.90

Continued...

	Assets		
30483.48	Gross Capital Outlay on Fixed Assets -		36919.83
828.68	Investments in shares of Companies, Corporations, etc.	832.28	
29654.80	Other Capital Outlay	36087.55	
14128.10	Loans and Advances -		14667.83
11853.09	Loans for Power Projects	12289.98	
2206.22	Other Development Loans	2310.95	
68.79	Loans to Government servants and Miscellaneous loans	66.90	
1057.59	Reserve Fund Investments		1279.15
191.85	Advances		186.67
986.78	Suspense and Miscellaneous Balances		1021.94
4588.27	Cash -		4297.16
0.00	Cash in Treasuries and Local Remittances	0.00	
0.00	Deposits with Reserve Bank	0.00	
116.77	Departmental Cash Balance including	177.76	
0.35	Permanent Advances	0.40	
4471.15	Cash Balance Investments	4119.00	
2303.43	Deficit on Government Account -		2165.68
(-)4646.85	(i) Less Revenue Surplus of the current year	(-)4469.11	
0.00	(ii) Miscellaneous Deficit	0.00	
6950.28	Accumulated deficit at the beginning of the year	2303.43	
53739.50			56206.90

Appendix 2.1 (Reference: Paragraph 2.3.1; Page 28)

Statement of grants/appropriations where saving were more than Rs 10 crore or more than 20 percent of the provision

Sl.	Grant	Name of the Grant/Appropriation	Total Grant/	Savings	Percentage
No.	No.		Appropriation	(=)	
(1)	(2)	(3)	(4)	(5)	(6)
1	1	Agriculture Department	786.19	223.86	28.47
2	2	Animal and Fisheries Resources Department	356.67	64.55	10.10
3	3	Building Construction Department	365.50	147.93	40.47
4	4	Cabinet Secretariat Department	83.18	26.88	32.32
5	6	Election Department	103.32	33.55	32.47
6	7	Vigilance Department	17.77	4.90	27.57
7	8	Art, Culture and Youth Department	84.12	15.58	18.52
8	9	Co-operative Department	367.93	37.89	10.30
9	10	Energy Department	2103.83	523.55	24.89
10	11	Backward Class and Most Backward Class Welfare Department	73.00	10.84	14.85
11	12	Finance Department	295.80	49.67	16.79
12	13	Interest payment	3796.04	43.09	1.14
13	16	Panchayati Raj Department	1401.75	406.19	28.98
14	18	Food and Consumer Protection Department	215.23	22.43	10.42
15	19	Environment and Forest Department	101.03	21.60	21.38
16	20	Health Department	1758.27	469.38	26.70
17	21	Human Resources Development Department	7867.81	1222.75	15.54
18	22	Home Department	2455.93	463.90	18.89
19	23	Industries Department	644.28	166.29	25.81
20	25	Information Technology Department	105.81	76.46	72.26
21	26	Labour Resources Department	149.78	58.41	39.00
22	27	Law Department	263.23	70.45	26.76
23	29	Mines and Geology Department	32.74	13.20	40.32
24	30	Minority Welfare Department	71.33	16.47	23.09
25	32	Legislature	65.65	10.36	15.78
26	33	Personnel and Administrative Reforms Department	69.37	25.37	36.57

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
27	35	Planning and Development Department	448.52	197.66	44.07
28	36	Public Health Engineering Department	945.28	522.07	55.23
29	37	Rural Works Department	1957.12	498.49	25.47
30	39	Disaster Management Department	2977.95	1551.84	52.11
31	40	Revenue and Land Reforms Department	686.20	372.85	54.34
32	41	Road Construction Department	3386.92	620.12	18.31
33	42	Rural Development Department	1304.99	194.60	14.91
34	43	Science and Technology Department	207.37	59.03	28.47
35	44	SC & ST Welfare Department	265.74	63.29	23.81
36	45	Sugar Industries Department	118.19	59.34	50.21
37	47	Transport Department	192.01	174.15	90.70
38	48	Urban Development and Housing Department	1792.27	623.49	34.79
39	49	Water Resources Department	2970.99	1409.70	47.45
40	50	Minor Water Resources Department	424.74	131.37	30.93
41	51	Social Welfare Department	2055.01	648.89	31.58
	<u>I</u>	Total	43368.86	11352.44	

Appendix 2.2 (Reference: Paragraph 2.3.1; Page 28) List of Grants with savings of Rs 100 crore and above

	(Rupees in cr					
Sl. No.	No. and Name of the Grant	Original	Supplementary	Total grant	Actual Expenditure	Savings
	Revenue-Voted					
1	1-Agriculture Department	409.26	374.01	783.27	559.41	223.86
2	16-Panchayati Raj Department	1062.53	251.68	1314.21	995.56	318.65
3	20-Health Department	1501.27	86.01	1587.28	1191.67	395.61
4	21-Human Resources	7122.26	702.03	7824.29	6621.07	1203.22
	Development Department					
5	22-Home Department	2003.32	104.84	2108.16	1789.48	318.68
6	23-Industries Department	315.93	34.18	350.11	195.97	154.14
7	35-Planning and Development Department	430.35	3.35	433.70	236.04	197.66
8	39-Disaster Management Department	796.80	2154.79	2951.59	1399.75	1551.84
9	41-Road Construction Department	403.22	19.05	422.27	307.52	114.75
10	42-Rural Development Department	990.82	134.37	1125.19	1015.65	109.54
11	48-Urban Development and	1051.84	740.43	1792.27	1168.78	623.49
	Housing Department					
12	51-Social Welfare Department	1613.87	218.43	1832.30	1383.42	448.88
	Total	17701.47	4823.17	22524.64	16864.32	5660.32
	Capital-Voted					
13	10-Energy Department	1141.99	220.24	1362.23	841.47	520.76
14	22-Home Department	133.72	214.05	347.77	202.55	145.22
15	36-Public Health Engineering Department	628.11	50.00	678.11	182.22	495.89
16	37-Rural Works Department	1168.33	440.00	1608.33	1179.65	428.68
17	40-Revenue and Land Reforms Department	3.73	298.85	302.58	2.88	299.70
18	41-Road Construction Department	1912.46	1052.19	2964.65	2459.29	505.36
19	47-Transport Department	0.00	180.59	180.59	10.09	170.50
20	49-Water Resources Department	2128.90	329.93	2458.83	1099.31	1359.52
21	51-Social Welfare Department	22.71	200.00	222.71	22.71	200.00
	Total	7139.95	2985.85	10125.80	6000.17	4125.63
	Grand Total					9785.95

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 28)
List of Grants indicating Persistent Savings during 2004-09

(Rupees in crore)

Sl.No.	No. and Name of the grant	Amount of savings					
		2004-05	2005-06	2006-07	2007-08	2008-09	
	Revenue-Voted						
1	2-Animal and Fisheries Resources	24.39	24.75	20.10	26.18	64.55	
	Department	(26)	(25.29)	(12.27)	(14.94)	(18.10)	
2	6-Election Department	32.68	37.30	19.79	22.29	33.55	
	_	(18)	(26.98)	(53.90)	(58.02)	(32.47)	
3	12-Finance Department	415.81	39.65	21.04	94.54	35.16	
	_	(81)	(42.99)	(22.40)	(54.74)	(12.83)	
4	20-Health Department	207.41	457.13	355.35	292.10	395.61	
		(26)	(34.35)	(28.24)	(22.03)	(24.92)	
5	27-Law Department	41.15	74.10	29.54	35.32	70.45	
		(25)	(34.89)	(16.49)	(16.68)	(26.76)	
6	40-Revenue and Land Reforms	42.14	54.71	36.53	38.58	73.16	
O	Department	(17)	(20.04)	(12.57)	(11.26)	(19.07)	
7	41-Road Construction Department	26.64	31.94	37.82	123.15	114.75	
/	_	(11)	(10.94)	(10.96)	(29.98)	(27.17)	
8	50-Minor Water Resources	29.95	128.97	289.99	33.72	70.75	
0	Department	(10.74)	(31.08)	(68.09)	(17.33)	(21.92)	
9	51-Social Welfare Department	163.72	212.86	284.66	348.13	448.88	
9		((34)	(29.40)	(33.30)	(46.09)	(24.50)	
	Total Revenue Voted	1004.26	1088.05	1144.22	1179.96	1516.31	
	Capital-Voted						
10	3-Building Construction	37.17	97.33	75.94	39.03	53.82	
	Department	(41)	(71.76)	(59.98)	(57.17)	(58.81)	
11	36-Public Health Engineering	97.98	209.96	318.63	389.41	495.89	
	Department	(59)	(63.44)	(56.21)	(53.87)	(73.13)	
12	49-Water Resources Department	241.73	313.30	463.82	593.42	1359.51	
	·	(39)	(35.32)	(44.29)	(42.19)	(55.29)	
13	50-Minor Water Resources	20.34	42.49	60.72	79.06	60.63	
	Department	(25.50)	(59.87)	(55.68)	(51.45)	(59.44)	
	Total Capital Voted	397.22	663.08	919.11	1100.92	1969.85	

(Source-Appropriation Accounts of the state)

Appendix 2.4
(Reference: Paragraph 2.3.3; Page 29)
Excess over provision of previous years requiring regularisation

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	(Rupees in cron Stage of consideration by Public Accounts
				Committee (PAC)
1977-78	2	5, 24	0.40	Not regularised
1978-79	2	17, 27	16.17	-do-
1979-80	1	17	33.46	-do-
1980-81	2	12, 17	26.03	-do-
1981-82	7	3, 11, 12, 13, 15, 17, 24	39.24	-do-
1982-83	2	12, 22	4.79	-do-
1983-84	2	11, 12	9.98	-do-
1984-85	2	3,14	2.62	-do-
1985-86	2	10, 13	14.83	-do-
1986-87	1	13	65.62	-do-
1987-88	6	9, 19, 25, 38, 48	244.76	-do-
1988-89	3	9, 25, 38	85.15	-do-
1989-90	3	25, 27, 38	99.4	-do-
1990-91	4	37, 38, 42, 43	92.07	-do-
1991-92	2	6, 38, 43	85.11	-do-
1992-93	2	25, 38	93.25	-do-
1993-94	2	25, 37	157.68	-do-
1994-95	1	37	170.61	-do-
1995-96	3	25, 36, 37	213.22	-do-
1996-97	3	20, 23, 37	22.44	-do-
1997-98	1	7	0.01	-do-
1998-99	1	30	0.33	-do-
1999-00	5	10, 13, 14, 40, 50	196.23	-do-
2000-01	5	5, 13, 15, 25, 32	712.34	-do-
2001-02	1	15	491.24	-do-
2002-03	2	15, 47	10.15	-do-
2003-04	7	10,11,14,15,30,32, 50	3782.34	-do-
2004-05	4	19,20,21,46	5.68	-do-
2005-06	4	10,39,40,46	349.56	-do-
2007-08	2	17, 42	1.93	-do-
Total			7026.64	

Appendix 2.5
(Reference: Paragraph 2.3.4; Page 29)

Cases where supplementary provision (Rs 10 lakh or more in each case) proved unnecessary
(Rupees in crore)

	(Rupees in crore)						
Sl. No	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision		
A Re	evenue (Voted)	•					
1	3- Building Construction Department	215.97	179.87	36.10	58.02		
2	4-Cabinet Secretariat Department	52.49	52.26	0.23	17.99		
3	8-Art, Culture and Youth Department	33.08	29.59	3.49	5.54		
4	10-Energy Department	739.93	738.81	1.12	1.67		
5	11-Backward Class and Most Backward Class Welfare Department	49.34	47.81	1.53	9.31		
6	16-Panchayati Raj Department	1062.53	995.56	66.97	251.68		
7	19-Environment and Forest Department	82.00	78.43	3.57	18.04		
8	20-Health Department	1501.27	1191.67	309.60	86.01		
9	21-Human Resources Development Department	7122.26	6621.07	501.19	702.03		
10	22-Home Department	2003.32	1789.48	213.84	104.85		
11	23-Industries Department	315.93	195.97	119.96	34.18		
12	25-Information Technology Department	63.01	4.63	58.38	0.15		
13	26-Labour Resources Department	120.89	85.47	35.42	15.89		
14	27-Law Department	241.71	192.78	48.93	21.51		
15	32- Legislature	62.86	55.28	7.58	2.48		
16	33- Personnel and Administrative Reforms Department	36.38	27.91	8.47	16.60		
17	35-Planning and Development Department	430.35	236.04	194.31	3.35		
18	40-Revenue and Land Reforms Department	373.75	310.46	63.29	9.87		
19	41-Road Construction Department	403.22	307.52	95.70	19.05		
20	43-Science and Technology Department	53.13	34.75	18.38	10.58		
21	44-SC&ST Welfare Department	217.76	186.19	31.57	17.45		
22	45-Sugar Industries Department	43.09	29.50	13.59	16.64		
23	47-Transport Department	10.25	7.77	2.48	1.18		
24	51-Social Welfare Department	1613.87	1383.42	230.45	218.43		
Tota	l - Revenue (Voted)	16848.39	14782.24	2066.15	1642.50		
ВСа	pital Voted	•					
1	3- Building Construction Department	54.20	37.69	16.51	37.32		
2	4-Cabinet Secretariat Department	8.00	4.04	3.96	4.70		
3	10-Energy Department	1141.99	841.47	300.52	220.24		
	1	1		1	L		

Sl. No	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
4	12-Finance Department	15.10	7.19	7.91	6.60
5	20-Health Department	130.34	97.21	33.13	40.65
6	21-Human Resources Development Department	42.34	23.98	18.36	1.18
7	26-Labour Resources Department	11.01	5.91	5.1	2.00
8	36-Public Health Engineering Department	628.11	182.23	445.88	50.00
9	44-SC&ST Welfare Department	20.54	16.27	4.27	10.00
10	49-Water Resources Department	2128.90	1099.31	1029.59	329.93
Total - Capital Voted		4180.53	2315.30	1865.23	702.62
Grant Total		21028.92	17097.54	3931.38	2345.12

Appendix 2.6 (Reference: Paragraph 2.3.5; Page 30) Excess re-appropriation of funds

(Rupees in lakh)

	1	_	_	T	(Rupees in lakh)
Sl. No.	Grant No.	Description	Head of Account	Re- appropriation	Final Excess(+)/ Saving (-)
1	1	0105-Promotion of Agriculture Mechanisation	2401-00-113-0105	741.69	-256.34
2	16	0002-Election of District board/Panchayat Samiti/Gram Panchayat	2015-00-109-0002	60.30	-698.29
3	20	0001-Supritendance	2210-01-001-0001	1.00	-422.50
4	20	0006-Magadh Medical College Hospital, Gaya	2210-01-110-0006	94.40	-245.70
5	20	0010Indira Gandhi Cardiac Institute, Patna	2210-01-110-0010	50.53	-536.78
6	20	0001-Other dispensaries (T.B. Eradication Programme)	2210-01-200-0001	191.87	-103.56
7	20	0002-Additional Primary Health Centre	2210-03-101-0002	200.00	-2328.73
8	20	0003-Health Subcentre	2210-03-101-0003	410.00	-688.88
9	20	0007-Magadh Medical College	2210-05-105-0007	84.23	-235.94
10	20	0012-Nurses training	2210-05-105-0012	44.04	-80.61
11	20	0001-Drug Control Establishment	2210-06-104-0001	32.00	-105.70
12	20	0007-Health & Family welfare Deptt.	2251-00-090-0007	4.03	-0.34
13	40	0001-General Department	2052-00-099-0001	45.00	-151.20
14	49	0002-Other maintenance Expenditure	2700-02-101-0002	410.00	-30.68
15	49	0001-Establishment	2700-02-101-0002	40.62	-82.49
16	49	0101- Establishment	4700-01-001-0101	102.00	-35.32
17	49	0101- Establishment	4700-03-001-0101	900.00	-5764.41
18	49	0101- Establishment	4701-04-001-0101	50.00	-269.12
19	49	0111-Flood Control Embankment Road Scheme (Nabard Sponsored Scheme) (works)	4711-01-001-0111	400.00	-409.17
		Total		3861.71	-12445.76

Appendix 2.7 (Reference: Paragraph 2.3.5; Page 30) Insufficient withdrawal through re-appropriation of funds

(Rupees in lakh)

O.	~	D 4.4		`	upees in lakn)
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	1	0011-Agriculture Prasar Scheme	2401-00-109-0011	-250.90	-48.29
2	3	0003-Supervision	2059-80-001-0003	-28.63	-22.74
3	4	0147-Modernisation of secretariat Library & Purchase of book	2052-00-090-0147	-10.00	-25.74
4	20	0002-District Medical Officer	2210-01-001-0002	-69.01	-13.68
5	20	0013-Sadar Hospital	2210-01-110-0013	-200.00	-161.59
6	20	0014-Subdivisional Hospital	2210-01-110-0014	-132.00	-1543.57
7	20	0001-Primary Health Centres	2210-03-103-0001	-410.00	-2160.64
8	20	0001-Referal Hospital	2210-03-110-0001	-200.00	-278.95
9	20	0003-Darbhanga Medical College	2210-05-105-0003	-44.04	-23.79
10	20	0001-Supritendance	2210-06-001-0001	-15.50	-24.83
11	32	0006-Members	2011-02-102-0006	-77.00	-60.10
12	35	0011-Strengthening of planning machinery	2052-00-090-0011	-2.50	-1.44
13	35	0102-Strengthening of Planning machinery	2053-00-800-0102	-1952.00	-299.95
14	35	0105-Chief Minister District Development Schemes	2053-00-800-0105	-4312.00	-74.08
15	40	0001-Subdivisional Establishment	2053-00-094-0001	-20.00	-2559.63
16	48	0103-Grants in aid to construction/renovation of administrative & technical building of Municipal Councils	2217-80-193-0103	-175.00	-3.75
17	48	0125-E-governers/Nagariya Sudhar	2217-80-800-0125	-225.00	-3.00
18	49	0001-Establishment	2701-04-001-0001	-30.00	-79.97
19	49	0002-Other Maintenance Expenditure	2701-04-101-0002	-387.00	-10.51
20	49	0003-Regional Establishment	2711-01-001-0003	-1.00	-617.45
21	49	0101-Irrigation Project for Sone Basin	4700-03-800-0101	-1701.75	-3586.87
22	49	0101-Survey & Investigation (Establishment)	4700-80-005-0101	-59.79	-30.69
23	49	0103-Irrigation Project for Sone Basin (works) (AIBP)	4701-03-800-0103	-802.50	-508.23
24	49	0105-Flood Control Embankment Road Project (work)	4711-01-001-0105	-50.00	-39.48
		Total		-11155.62	-12178.97

Appendix 2.8 (Reference: Paragraph 2.3.6; Page 30) Substantial surrenders (Rs 50 lakh or more) made during the year

(Rupees in lakh)

	(Rupees in lakh)				
Sl.	Number and	Name of the scheme	Total	Amount of	Percentage
No.	title of Grant	(Head of Account)	provision	Surrender	of Summandan
1	1- Agriculture Department	Fertilization Management (Macromode 90:10) 2401-00-103-0615	450.00	404.53	Surrender 89.90
2		Handling and Transporting of DAP in State 2401-00-105-0104	400.00	400.00	100.00
3		Consolidated Insect Management Programme 2401-00-107-0602	270.00	185.82	68.83
4		Jute Technology Mission 2401-00-108-0617	450.00	354.63	78.81
5		Integrated Scheme for Oil Seed, Pulses etc. (ISOPOM 25:75) 2401-00-108-0114	1200.00	1144.19	95.35
6		Incentive and Strengthing of Agriculture Mechanism 2401-00-109-0412	142.05	109.79	77.29
7		Intinsified field Development and Training Support 2401-00-109-0106	700.00	692.49	98.93
8		Mushroom Production Work by RAU 2401-00-119-0122	1766.78	1325.09	75.00
9		State Horticulture Mission 2401-00-119-0123	1000.00	600.00	60.00
10		Punpun and Koshi (FRR) (Macromode 90:10) 2402-00-102-0601	90.00	55.69	61.88
11	2 – Animal and Fisheries	Nutrition and Development of Avi and Aaza 2403-00-104-0102	97.75	97.75	100.00
12	Resources Department	Scheme for Control and Prevention of Animal Diseases 2403-00-106-0104	412.00	291.82	70.83
13		Reorganisation of Fisheries Directorate 2405-00-001-0101	919.50	583.18	63.42
14		Fisheries Extension 2405-00-001-0102	179.94	137.99	76.69
15		Development of Fish Seed 2405-00-101-0103	200.00	197.30	98.65
16		Development and Renovation of Pond Fish 2405-00-101-0104	407.00	245.40	60.29
17		Cattle Census 3454-01-001-0602	1630.58	898.83	55.12
18	25- Information Technology Department	Rashtriya E-Shasan Yojana- Common Service Centre 2852-07-202-0101	1500.00	1500.00	100.00
19		E-Governence Project's DPR 2852-07-202-0103	215.00	215.00	100.00
20		E-Purchasing Plan 2852-07-202-0104	100.00	100.00	100.00
21		State Portal Plan 2852-07-202-0105	200.00	200.00	100.00
22		Gyan City Project 2852-07-202-0106	2720.00	2720.00	100.00
23		Broadcasting Plan of IT 2852-07-202-0107	320.00	320.00	100.00

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total provision	Amount of Surrender	Percentage of Surrender
24		IT Department 3451-00-090-0027	581.01	517.55	89.08
25		IT Building 4859-02-800-0102	300.00	300.00	100.00
26	36- Public Health Engineering	Grants - in- aid to Panchayat for Repairing of Tubewells 2215-01-198-0001	500.00	500.00	100.00
27	Department	Central rural Water Supply Programme 4215-01-102-0602	39710.00	29871.84	75.22
28		Accelerated Urban Water Supply Scheme 4215-01-102-0603	400.00	284.55	71.14
29		Rural Piped Water Supply Schemes - Works 4215-01-102-0101	6078.34	4440.76	73.06
30		Rural Piped Water Supply Schemes (Tubewells, Wells, etc) 4215-01-102-0103	4657.85	3408.57	73.18
31		State share to CSS- Ground Water Recharge & Rain Water Harvesting 4215-01-102-0112	150.00	141.06	94.04
32		Loans for NABARD –Supply of Drinking Water in Rural Area 4215-01-102-0116	4500.00	3012.42	66.94
33		Rural Piped Water Supply Schemes - MNP 4215-01-102-0117	400.00	281.85	70.46
34		Rural Water Supply Schemes to Primary/Middle School 4215-01-102-0118	1500.00	956.12	63.74
35		Wells Accelerated Rural Water Supply Scheme 4215-01-102-0120	400.00	371.89	92.97
36		Crash Rural Water Supply Scheme 4215-01-102-0121	50.00	50.00	100.00
37		Water Supply to Govt. Buildings 4215-01-800-0001	765.00	478.95	62.61
38		Rural Sanitation 4215-02-106-0101	7500.00	4983.00	66.44
39		Strengthing of Supply of Drinking Water in Urban Area 4215-02-106-0104	300.00	187.75	62.58
40		Modernisation & Development of Crematorium 4215-02-800-0102	500.00	500.00	100.00
41		Monitoring & Other Works of State water Purifying Mission 4215-02-800-0103	100.00	100.00	100.00
42	39 – Disaster Management Department	Grants to Persons/Families Who Died/Injured in Disaster 2235-60-200-0008	100.00	65.00	65.00
43	-	Supply of Drinking Water by Truck and Tankers 2245-01-102-0001	100.00	100.00	100.00
44		Repairs of Wells etc. for Supply of Water 2245-01-800-0001	200.00	200.00	100.00
45		Grants to Agriculture Deptt. for Agriculture Input 2245-01-800-0003	500.00	500.00	100.00
46		Self employment 2245-01-800-0004	145.00	145.00	100.00
47		Payment of Gratuitous Relief to Affected Families 2245-02-101-0003	2850.00	1497.79	52.55

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total provision	Amount of Surrender	Percentage of Surrender
48		Grants for Cloths Damaged by Fire 2245-02-101-0007	150.00	92.26	61.51
49		Supply of Drinking Water 2245-02-102-0001	2300.00	1505.49	65.46
50		Supply of Fodder 2245-02-104-0001	2110.00	1534.98	72.75
51		Medicine for Cattle 2245-02-105-0001	1300.00	1177.15	90.55
52		Repairs/Restoration of Govt. Health & Education Buildings 2245-02-107-0001	150.00	150.00	100.00
53		Repairs/restoration of Govt. Residential buildings 2245-02-108-0001	510.00	510.00	100.00
54		Search of Calamity Affected Persons, Purchase of Safety & Evacuation Instrument for Relief Work 2245-02-112-0003	100.00	100.00	100.00
55		Repair/Restoration of Damaged Buildings Caused by Fire 2245-02-113-0002	200.00	200.00	100.00
56		Repair/Restoration of Buildings Damaged by Other Natural Calamities 2245-02-113-0003	50.00	50.00	100.00
57		Grants for Annual Crops 2245-02-114-0002	200.00	200.00	100.00
58		Grants for Agricultural Crops 2245-02-114-0003	600.00	600.00	100.00
59		Grants for Horticulture Crops 2245-02-114-0004	50.00	50.00	100.00
60		Grants for Perennial Crops 2245-02-114-0005	50.00	50.00	100.00
61		Extraction of Salinity/Sand etc. From Fishery Area 2245-02-115-0002	100.00	100.00	100.00
62		Grants to Farmers for Repair of Damaged Tube Well etc. 2245-02-116-0001	50.00	50.00	100.00
63		Exchange of Milk Giving Animals 2245-02-117-0002	65.00	65.00	100.00
64		Supply of Medicine for Human Beings 2245-02-282-0001	2100.00	1430.21	68.11
65		Supply of POL for Mobile Health Unit 2245-02-282-0003	520.00	429.44	82.58
66		Reserve Storage of Food Grains for Starvation Affected Family 2245-02-800-0003	50.00	50.00	100.00
67		Cash Payment for RDD for Swarojgar Yojana 2245-02-800-0005	200.00	200.00	100.00
68		Supply of Supplementary Nutrition for Welfare Department 2245-02-800-0006	1025.00	963.46	94.00
69		Disaster Management of Bihar State 2245-80-001-0002	80.66	59.18	73.37
	Total		99618.46	75240.77	

Appendix 2.9 (Reference: Paragraph 2.3.7; Page 30) Surrenders in excess of actual savings (Rs 50 lakh or more)

(12)					tupees in crore)	
Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess	
	Revenue – Voted					
1	6-Election Department	103.32	33.55	34.89	1.34	
2	9-Co-operative Department	308.67	23.34	23.35	0.01	
3	38-Registration, Excise & Prohibition Department	64.57	2.60	10.69	8.09	
	Capital – Voted	•		•	•	
4	10-Energy Department	1362.23	520.76	521.34	0.58	
5	26-Labour Resources Department	13.01	7.10	7.31	0.21	
6	41-Road Construction Department	2964.66	505.36	635.90	130.54	
	Capital - Charged	- 1	1	ı	ı	
7	14-Repayment of Loans	1683.41	1.14	29.25	28.11	
	Total	6499.87	1093.85	1262.73	168.88	

Appendix 2.10 (Reference: Paragraph 2.3.8; Page 30) Details of saving of Rs 10 crore and above not surrendered

Sl.					
No.	Number and Name of	Saving	Surrender	Saving which	Percentage
110.	Grants/Appropriation			remained to be	
				surrendered	
1	1 - Agriculture Department	223.86	167.69	56.17	25.54
2	4 - Cabinet Secretariat Department	26.88	3.28	23.60	87.80
3	8 - Art, Culture and Youth Department	15.58	1.91	13.67	86.25
4	12 - Finance Department	49.67	29.49	20.18	40.63
5	13 - Interest payment	43.09	21.94	21.15	49.08
6	16 - Panchayati Raj Department	406.19	374.20	31.99	7.87
7	20 - Health Department	469.38	236.46	232.92	57.34
8	21 - Human Resources Development Department	1222.75	1049.08	173.67	14.20
9	22 - Home Department	463.90	415.98	47.92	10.32
10	23 - Industries Department	166.29	0.08	166.21	99.95
11	26 - Labour Resources Department	58.41	38.22	20.19	34.56
12	27 - Law Department	70.45	55.66	14.79	21.00
13	29 - Mines and Geology Department	13.20	2.15	11.05	83.71
14	30 - Minority Welfare Department	16.47	1.20	15.27	92.71
15	37 - Rural Works Department	498.49	207.83	290.66	42.05
16	39 - Disaster Management Department	1551.84	337.52	1214.32	78.25
17	40 - Revenue and Land Reforms Department	372.85	355.43	17.42	4.67
18	42 - Rural Development Department	194.60	115.13	79.47	50.00
19	43 - Science and Technology Department	59.03	38.42	20.61	34.91
20	48 - Urban Development and Housing Department	623.49	609.97	13.52	2.16
21	49 - Water Resources Department	1409.70	1340.39	69.31	4.91
22	50 - Minor Water Resources Department	131.37	108.30	23.07	17.56
23	51 - Social Welfare Department	648.89	597.61	51.28	7.90
	Total	8736.38	6107.94	2628.44	30.08

Appendix 2.11
(Reference: Paragraph 2.3.8; Page 30)
Details of saving of Rs 1 crore and above and below Rs 10 crore not surrendered
(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered	Percentage
1	2 - Animal and Fisheries Resources Department	64.55	59.15	5.4	8.36
2	3 - Building Construction Department	147.93	138.64	9.29	6.27
3	7 - Vigilance Department	4.90	2.50	2.4	48.97
4	11 - Backward Class and Most Backward Class Welfare Department	10.84	8.10	2.74	25.27
5	18 - Food and Consumer Protection Department	22.43	21.19	1.24	5.52
6	19 - Environment and Forest Department	21.60	20.59	1.01	4.67
7	32 - Legislature	10.36	6.46	3.9	37.64
8	35 - Planning and Development Department	197.66	193.10	4.56	2.30
9	36 - Public Health Engineering Department	522.07	519.68	2.39	0.45
10	44 - SC & ST Welfare Department	63.29	55.37	7.92	12.51
	Total	1065.63	1024.78	40.85	3.83

Appendix - 2.12 (Reference Paragraph 2.3.8; Page 31)

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009
(Rupees in crore)

	1	(Rupees		
Sl. No.	Grant No.	Major Head	Amount of	%age of Total
			Surrender	Provision
(1)	(2)	(3)	(4)	(5)
1	1	2401 –Crop Husbandry	91.47	14.19
2	2	2404 – Dairy Development	11.95	11.55
3	3	2059 –Public Works	71.68	27.02
4		4059 - Capital Outlay on Public Works	37.83	48.08
5	6	2015 – Elections	34.89	33.76
6	9	6425 –Loans for Co-operation	14.00	28.70
7	10	6801 –Loans for Power Projects	65.57	13.02
8		4801 – Capital Outlay on Power Projects	54.86	53.20
9	13	2049 –Interest Payments	27.06	1.40
10	14	6003 –Internal Debt of the State Government	25.30	2.01
11	16	2515 –Other Rural Development Programmes	68.41	5.23
12		4515 –Capital Outlay on Other Rural Development Programmes	87.54	100.00
13	18	2408 –Food Storage and Ware Housing	12.50	15.62
14	20	2210 – Medical and Public Health	35.34	2.58
15		2211 –Family Welfare	18.88	8.58
16	21	2202 –General Education	1044.85	13.35
17	22	2055 –Police	193.28	10.73
18		2070 – Other Administrative Services	15.53	12.97
19		4055 –Capital Outlay on Police	93.64	62.23
20		2235 –Social Security and Welfare	10.66	27.04
21		4070 – Capital Outlay on Other Administrative Services	16.46	14.03
22		2056 – Jails	15.61	12.64
23	25	2852 –Industries	50.55	100.00
24		4859 - Capital Outlay on Telecommunication and Electronic Industries	17.94	42.06
25	27	2014 – Administration of Justice	43.24	16.59
26	33	2070 –Other Administrative Services	12.75	45.69
27	35	2053 –District Administration	214.76	57.53
28		2052 –Secretariat-General Services	29.88	88.95
29	36	4215 –Capital Outlay on Water Supply and Sanitation	479.98	70.78
30	37	3054 –Roads and Bridges	54.91	22.70
31		4515 – Capital Outlay on Other Rural Development Programmes	138.25	8.59
32	39	2245 –Relief on Account of Natural Calamities	493.28	33.89
33	40	2053 –District Administration	11.70	9.46
34		4047 – Capital Outlay on Other Fiscal Services	299.35	98.93
35		2029 –Land Revenue	20.95	8.59
36	41	5054 - Capital Outlay on Roads and Bridges	486.94	16.42
37	42	2501 –Special Programmes for Rural Development	40.57	43.96
38	43	4202 - Capital Outlay on Education, Sports, Art & Culture	22.91	15.94
39	44	4225 –Capital Outlay on Welfare of SC, ST & OBC	10.87	36.79
40	45	6860 – Loans for Consumer Industries	29.12	49.58
41		2852 –Industries	13.32	53.60
42		2401 –Crop Husbandry	10.48	30.35
43	47	7055 –Loans for Road Transport	169.50	94.42
44	48	2215 –Water Supply and Sanitation	40.57	26.50
45		2217 –Urban Development	567.66	34.69

Sl.	Grant	Major Head	Amount	%age of
No.	No.		of Surrender	Total Provision
46	49	4701 –Capital Outlay on Medium Irrigation	95.82	60.29
47		4700 –Capital Outlay on Major Irrigation	288.78	24.20
48		4711 – Capital Outlay on Flood Control Projects	354.95	32.07
49	50	2702 –Minor Irrigation	90.69	28.26
50	51	2235 –Social Security and Welfare	173.67	13.95
		Total	6310.70	

Appendix - 2.13 (Reference paragraph 2.5; Page 32) Details of amounts exceeding Rs 10 crore (in each case) remained un-reconciled during 2008-2009

	(Rupees in crore		
Sl. No.	Major Head	Amount not reconciled	
1	2011 – Parliament/State/Union Territory Legislatures	29.06	
2	2014–Administration of Justice	136.90	
3	2015-Elections	72.29	
4	2029–Land Revenue	194.60	
5	2030–Stamps & Registration	18.43	
6	2039–State Excise	23.62	
7	2040–Taxes on Sales, Trade etc.	14.28	
8	2048 – Appropriation for reduction or avoidance of Debt	140.00	
9	2049–Interest Payments	3750.12	
10	2052–Secretariat-General Services	51.38	
11	2053 –District Administration	308.34	
12	2054–Treasury and Accounts Administration	29.03	
13	2055–Police	843.67	
14	2056-Jails	57.95	
15	2059–Public Works	175.13	
16	2070–Other Administrative Services	65.35	
17	2071 – Pensions and Other Retirement Benefits	3479.03	
18	2202–General Education	6606.57	
19	2203–Technical Education	34.19	
20	2204–Sports and Youth Services	16.54	
21	2205–Art and Culture	10.98	
22	2210–Medical and Public Health	1018.86	
23	2211 –Family Welfare	164.59	
24	2215–Water Supply and Sanitation	370.51	
25	2217–Urban Development	1034.70	
26	2225–Welfare of SC, ST and OBC	221.77	
27	2230 –Labour and Employment	36.37	
28	2235–Social Security and Welfare	903.18	
29	2236 -Nutrition	500.67	
30	2245–Relief on Account of Natural Calamities	1146.29	
31	2250– Other Social Services	14.07	
32	2251 –Secretariat-Social Services	14.74	
33	2401–Crop Husbandry	589.05	
34	2403–Animal Husbandry	180.39	
35	2404 –Dairy Development	89.81	
36	2406 – Forestry and Wild Life	76.99	
37	2408 –Food Storage and Ware Housing	59.02	
38	2415 –Agricultural Research and Education	92.08	
39	2425–Co-operation	33.39	
40	2501–Special Programmes for Rural Development	62.41	

Sl. No.	Major Head	Amount not reconciled
41	2505–Rural Employment	772.75
42	2515–Other Rural Development Programmes	1208.94
43	2700 –Major Irrigation	25.82
44	2701 – Medium Irrigation	106.12
45	2702–Minor Irrigation	228.58
46	2705 –Command Area Development	31.95
47	2711–Flood Control and Drainage	56.39
48	2801 - Power	720.00
49	2851–Village and Small Industries	20.02
50	2852–Industries	167.24
51	3054–Roads and Bridges	480.57
52	3451–Secretariat-Economic Services	23.72
53	3454–Census Surveys and Statistics	20.53
54	3456–Civil Supplies	127.05
55	4055–Capital Outlay on Police	54.34
56	4059–Capital Outlay on Public Works	37.94
57	4070–Capital Outlay on Other Administrative Services	84.98
58	4202–Capital Outlay on Education, Sports, Art & Culture	176.51
59	4210 –Capital Outlay on Medical & Public Health	97.21
60	4215–Capital Outlay on Water Supply and Sanitation	182.23
61	4225 –Capital Outlay on Welfare of SC, ST & OBC	27.42
62	4235–Capital Outlay on Social Security and Welfare	100.76
63	4250–Capital Outlay on Other Social Services	32.27
64	4515–Capital Outlay on Other Rural Development Programmes	1243.45
65	4700–Capital Outlay on Major Irrigation	353.34
66	4701–Capital Outlay on Medium Irrigation	47.50
67	4702–Capital Outlay on Minor Irrigation	41.37
68	4711 – Capital Outlay on Flood Control Projects	523.03
69	4801 – Capital Outlay on Power Projects	400.00
70	4859 – Capital Outlay on Telecommunication and Electronic Industries	24.72
71	4885–Capital Outlay on Industries and Minerals	252.00
72	5054–Capital Outlay on Roads and Bridges	2435.81
73	5452–Capital Outlay on Tourism	23.04
_	Total	32793.95

Appendix 2.14 (Reference: Paragraph 2.6; Page 32) Details of withdrawals from contingency fund (2008-09)

	(Rupees in crore)			
Sl. No.	Major Head	Department	Purpose	Amount
1.	2011	State Assembly	T.A.	0.15
2.		-do-	D.A.	0.10
3.		-do-	-	0.10
4.	2012	Governor	Discrenatory Grant	0.09
5.	2014	Judiciary	Purchase of Vehicles	0.05
6.		-do-	Fuel for generators	0.60
7.		-do-	Library	0.10
8.		-do-	O.E.	0.99
9.	2015	Election	Local Body election	0.10
10.		-do-	Election-Lok Sabha-(three times)	0.34
11.		-do-	Assembly election-(two times)	7.27
12.	2029	Land Revenue	Management of govt. properties	0.85
13.		-do-	Computerisation	1.78
14.		-do-	Strengthening of revenue administration	1.78
15.	2039	Excise	Purchase of vehicles	0.76
16.	2051	BPSC	-	1.00
17.	2052	Secretariat	LTC	0.03
18.		-do-	Purchase of vehicles-(four times)	0.28
19.		-do-	Administrative expenses-(six times)	0.53
20.		-do-	Pay and allowances-(two times)	0.50
21.	2055	Police	Naxal affected areas-(four times)	5.33
22.	2056	Jail	Purchase of vehicles	0.40
23.	2059	Public Works Department	R/M of police building	0.50
24.	2070	Other Administrative Services	Bhagalpur riot	0.40
25.		-do-	Training of IAS	0.03
26.		-do-	Contingent expenditure	1.00
27.		-do-	Kahalgaon enquiry commission	0.06
28.		-do-	Public finance	0.90
29.		-do-	Computerisation	0.15
30.		-do-	Bihar Bhawan	0.24
31.		-do-	O.E.	0.04
32.		-do-	Machineries	2.20
33.		-do-	Service expenditure	0.10
34.	2202	General Education	Grants	0.61
35.		-do-	Stipend	0.36
36.	2205	Art and Culture	Grants	1.50
37.	2210	Medical and Public Health	Administration	0.09
38.		-do-	Purchase of vehicles	0.09
39.	2215	Water supply and Sanitation	Purchase of vehicles	0.52
40.		-do-	Water supply (urban)	0.05
41.		-do-	Water supply (rural)	0.10
42.		-do-	Water supply	0.75
43.		-do-	Water supply (govt. buildings)	0.10
44.	2217	Urban Development	Municipality	0.23
45.	2210	Information and Broadcasting	-	0.90
46.	2230	Labour and Employment	Strengthening	0.25
47.		-do-	Rehabilitation of child labour-(two times)	0.69
48.		-do-	Welfare programme	0.03
49.		-do-	Management information system	0.11
50.		-do-	Minimum wages in agriculture	0.13
51.	2235	Social Security and Welfare	Administration	0.05

Sl. No.	Major Head	Department	Purpose	Amount
52.		-do-	Nutrition programme	0.25
53.		-do-	Insurance-(two times)	1.88
54.		-do-	Aid	1.00
55.		-do-	Family and child welfare	087
56.		-do-	Old age pension	0.05
57.	2250	Other Social Services	Stipend	0.70
58.		-do-	Aid	0.06
59.	2251	Secretariat and Social Services	Labour and employment	0.05
60.		-do-	Purchase of vehicles	0.60
61.		-do-	PHED-(nine times)	0.09
62.	2401	Crop Agriculture	Aid to farmers-(two times)	131.15
63.		-do-	Seed production	0.60
64.	2405	Fisheries	Development of ponds	1.54
65.	2406	Forest	Plantation	1.00
66.	2408	Food Corporation	Financial aid to farmers	17.50
67.	2425	Co-operative	Purchase of vehicle	0.03
68.		-do-	LTA	0.01
69.		-do-	O.E.	0.05
70.		-do-	Grant	41.46
71.	2515	Rural Development Department	Purchase of vehicle	20.74
72.		-do-	Training of employees	6.00
73.	2711	Flood Control	Direction and administration-(two times)	25.00
74.	3451	Secretariat Economic Service	Tourist-(two times)	0.29
75.		-do-	Animal Husbandry-(two times)	0.03
76.		-do-	Purchase of vehicle-(three times)	0.35
77.		-do-	Forest	0.03
78.	3456	Civil Supply	Village project	0.50
79.		-do-	Consumer awareness programme	0.08
80.	4055	Capital Expenditure on Police	Construction of police building-(two times)	34.08
81.	4049	Public Works Department	Land acquisition for construction of jail	0.71
82.	4202	Education Sports and Culture	Construction of schools-(two times)	1.18
83.	4210	Medical and Health Public	Construction of PHC	1.00
84.	4235	Social Security and Welfare	Boundary of Kabristan	20.00
85.	4250	Other Social Services	Land acquisition	2.00
86.	5055	Road Transport	Construction of DTO	1.00
87.	6860	Consumer Industry	Loan to co-operative sugar mill	0.02
88.		-do-	Loan to government undertakings	29.12
89.	7055	Road Transport	Loan to Bihar State Road Transport	10.00
(+33 in brackets)		Total	•	472.46

Appendix 3.1 (Reference: Paragraph 3.1, Page 33) Statement showing the outstanding utilization certificates

(Amount: Rupees in crore)

Sl. No.	Year of Payment of grant	Utilisation Certificates Outstanding		
		Number	Amount	
1	Upto 14.11.2000	20190	1111.83	
2	2001-02	452	261.62	
3	2002-03	40	34.28	
4	2003-04	61	150.06	
5	2004-05	86	205.84	
6	2005-06	75	991.88	
7	2006-07	228	1629.66	
8	2007-08*	10	172.65	
	Total	21142	4557.81	

^{*} Figures available up to October, 2007. Information regarding the period thereafter has not been provided by the State Government.

Appendix – 3.2 (Reference: Paragraph 3.3, Page 34) Department/age-wise details of losses due to misappropriation loss of material etc, (Cases where Final action was pending at the end of March 2009)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	Total No. of Cases.
1	Road Construction	4	-	4
2	Water Resources	3	-	3
3	Building Construction	1	-	1
4	Public Health & Engineering	1	-	1
5	Rural Development Department	632	77	709
6	Labour and Employment	3	-	3
7	Industry	2	-	2
8	Welfare	117	-	117
9	Home	5	-	5
10	Health	9	-	9
11	Land Acquisition	1	-	1
12	General Administration	15	-	15
13	MLA/MLC Fund	1	-	1
14	Cooperatives	1	-	1
15	Election	4	-	4
16	Civil Court	1	-	1
17	Animal Husbadry and Fisheries	12	-	12
18	District Sub Registrar	1	-	1
	TOTAL	813	77	890

Appendix — 3.3 (Reference: Paragraph 3.3, Page 35) Department-wise cases of loss to Government

(Amount: Rupees in crore)

Name of Department	(Amount: Rupees in crore) Misappropriation/Loss of Government Materials		
	Number of Cases	Amount	
Road Construction	04	2.23	
Water Resources	03	12.35	
Building Construction	01	0.33	
Public Health & Engineering	01	2.45	
Rural Development	709	327.23	
Labour & Employment	03	0.62	
Industry	02	5.67	
Welfare	117	12.66	
Home	05	0.77	
Health	09	0.47	
Land Acquisition	01	0.01	
General Administration	15	6.38	
MLA/MLC Fund	01	0.02	
Co-operative	01	2.66	
Election	04	1.41	
Civil Court	01	0.29	
Animal Husbandry and Fisheries	12	5.18	
District Sub Registrar	01	0.26	
Total	890	380.99	