

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

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

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

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

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.*,

$$\text{PCDE} = \text{DE/P} \dots\dots\dots(4)$$

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

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

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) With respect to another parameter (Y) | Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y) |
| Rate of Growth (ROG) | [(Current year Amount /Previous year Amount)-1]* 100 |
| Development Expenditure | Social Services + Economic Services |
| 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 <i>per cent</i> to Loans Outstanding | Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100 |
| Revenue Deficit | Revenue Receipt – Revenue Expenditure |
| Fiscal Deficit | Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts |
| Primary Deficit | Fiscal Deficit – Interest payments |
| Balance from Current Revenue (BCR) | Revenue Receipts <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 |

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.

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| | 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

(Rupees in crore)

| Receipts | | | | Disbursements | | | | | | |
|-----------------|----------|--|-----------------|-----------------|----------|--|-----------------|-----------------|-----------------|--------------|
| 2007-08 | | | 2008-09 | 2007-08 | | | 2008-09 | | | |
| | | Section-A: Revenue | | | | | | Non-Plan | Plan | Total |
| 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 | - | - | - | |

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| | | | | | | | | | |
|-----------------|-----|--|-----------------|-----------------|-----|---|--------------|----------------|-----------------|
| | | | | 119.24 | | General Economic Services | 182.92 | 14.94 | 197.86 |
| | | | | 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 Investment | 2188.06 | | III | Opening overdraft from Reserve Bank of India | | | |
| | IV | Miscellaneous Capital receipts | | 6103.78 | IV | 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 Services | - | 24.04 | 24.04 |
| 26.16 | V | Recoveries of Loans and Advances | | 11.32 | 272.70 | V | Loans and 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 | - | - | - |
| 1611.90 | VII | Public debt receipts | | 5927.89 | 1631.85 | VII | Repayment of Public debt | | | 1682.28 |
| - | | External debt | | - | - | | External debt | | | - |
| 1143.64 | | Internal debt other than Ways and Means Advances and overdrafts | | 5778.03 | 12335.00 | | Internal debt 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 |

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

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

(Rupees in crore)

| Sl. No. | Heads of revenue | Amount outstanding as on 31 March 2009 | Amount outstanding for more than five years as on 31 March 2009 | Remarks |
|---------|---------------------------------|--|---|---|
| 1. | Taxes on sales, trades etc. | 966.69 | 350.03 | Out of Rs 966.69 crore, demands for Rs 304.70 crore were certified for recovery as arrears of land revenue. Recovery of Rs 334.51 crore and Rs 4.62 crore were 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 vehicles | 118.50 | NF | Out of Rs. 118.50 crore, demand for Rs. 113.06 crore was certified for recovery as arrears of land revenue. 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 Rs. 4.01 crore were pending at other stages. |
| 5. | Taxes and duties on electricity | 2.83 | 2.81 | Stages at which the arrears were pending for collection has not been intimated (November 2009), despite being requested (between May and October 2009). |
| 6. | Entry tax | 28.42 | 0.99 | 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 pending at other stages. |
| 7. | Entertainment tax | 9.31 | 2.50 | Out of Rs. 9.31 crore, demands for Rs. 7.65 crore were 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 other stages. |

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 outstanding 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)

| 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

(Rupees in Crore)

| Sl. No. | Grant No. | Name of the Grant/Appropriation | Total Grant/Appropriation | Savings | Percentage |
|---------|-----------|---|---------------------------|---------|------------|
| (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 |
| Total | | | 43368.86 | 11352.44 | |

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 Department | 24.39 (26) | 24.75 (25.29) | 20.10 (12.27) | 26.18 (14.94) | 64.55 (18.10) |
| 2 | 6-Election Department | 32.68 (18) | 37.30 (26.98) | 19.79 (53.90) | 22.29 (58.02) | 33.55 (32.47) |
| 3 | 12-Finance Department | 415.81 (81) | 39.65 (42.99) | 21.04 (22.40) | 94.54 (54.74) | 35.16 (12.83) |
| 4 | 20-Health Department | 207.41 (26) | 457.13 (34.35) | 355.35 (28.24) | 292.10 (22.03) | 395.61 (24.92) |
| 5 | 27-Law Department | 41.15 (25) | 74.10 (34.89) | 29.54 (16.49) | 35.32 (16.68) | 70.45 (26.76) |
| 6 | 40-Revenue and Land Reforms Department | 42.14 (17) | 54.71 (20.04) | 36.53 (12.57) | 38.58 (11.26) | 73.16 (19.07) |
| 7 | 41-Road Construction Department | 26.64 (11) | 31.94 (10.94) | 37.82 (10.96) | 123.15 (29.98) | 114.75 (27.17) |
| 8 | 50-Minor Water Resources Department | 29.95 (10.74) | 128.97 (31.08) | 289.99 (68.09) | 33.72 (17.33) | 70.75 (21.92) |
| 9 | 51-Social Welfare Department | 163.72 ((34) | 212.86 (29.40) | 284.66 (33.30) | 348.13 (46.09) | 448.88 (24.50) |
| | Total Revenue Voted | 1004.26 | 1088.05 | 1144.22 | 1179.96 | 1516.31 |
| Capital-Voted | | | | | | |
| 10 | 3-Building Construction Department | 37.17 (41) | 97.33 (71.76) | 75.94 (59.98) | 39.03 (57.17) | 53.82 (58.81) |
| 11 | 36-Public Health Engineering Department | 97.98 (59) | 209.96 (63.44) | 318.63 (56.21) | 389.41 (53.87) | 495.89 (73.13) |
| 12 | 49-Water Resources Department | 241.73 (39) | 313.30 (35.32) | 463.82 (44.29) | 593.42 (42.19) | 1359.51 (55.29) |
| 13 | 50-Minor Water Resources Department | 20.34 (25.50) | 42.49 (59.87) | 60.72 (55.68) | 79.06 (51.45) | 60.63 (59.44) |
| | Total Capital Voted | 397.22 | 663.08 | 919.11 | 1100.92 | 1969.85 |

(Source- Appropriation Accounts of the state)

| 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)

| 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)

| 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-Referral Hospital | 2210-03-110-0001 | -200.00 | -278.95 |
| 9 | 20 | 0003-Darbhangha 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)

| Sl. No. | Number and title of Grant | Name of the scheme (Head of Account) | Total provision | Amount of Surrender | Percentage of Surrender |
|---------|---|---|-----------------|---------------------|-------------------------|
| 1 | 1- Agriculture Department | Fertilization Management (Macromode 90:10) 2401-00-103-0615 | 450.00 | 404.53 | 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 Strengthening of Agriculture Mechanism 2401-00-109-0412 | 142.05 | 109.79 | 77.29 |
| 7 | | Intensified 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 Resources Department | Nutrition and Development of Avi and Aaza 2403-00-104-0102 | 97.75 | 97.75 | 100.00 |
| 12 | | 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-Governance 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 Department | Grants - in- aid to Panchayat for Repairing of Tubewells 2215-01-198-0001 | 500.00 | 500.00 | 100.00 |
| 27 | | 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 | | Strengthening 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)

(Rupees 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 | | | | |
| 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

(Rupees in crore)

| Sl. No. | Number and Name of Grants/Appropriation | Saving | Surrender | Saving which remained to be surrendered | Percentage |
|---------|---|----------------|----------------|---|--------------|
| 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 |

| Sl. No. | Grant No. | Major Head | Amount of Surrender | %age of 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 | Discretionary 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- | Kahalgau 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 |

Audit Report (State Finances) for the year ended 31 March 2009

| 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 Husbandry 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 | 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 |