

APPENDICES

Appendix-1.1
(Reference: Paragraph 1; Page 1)
State Profile

A. General Data							
Sl. No.	Particulars			Figures			
1	Area			94163 sq. km			
2	Population						
	a.	As per 2001 Census		8.30 crore			
	b.	As per 2011 Census		10.38 crore			
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)		881 person per sq. km			
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)		1106 person per sq. km			
4	Population Below Poverty Line (BPL) (All India Average = 29.50 per cent)			41.30 per cent			
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		47.00 per cent			
	b.	Literacy (as per 2011 Census) (All India Average 73.00 per cent)		61.80 per cent			
6	Infant mortality (per 1000 live births) (All India Average = 40 per 1000 live births)			42			
7	Life Expectancy at birth (All India Average =67.50 years)			67.70 Years			
8	Gini Coefficient ¹						
	a.	Rural (All India = 0.29)		0.23			
	b.	Urban (All India = 0.38)		0.33			
9	Gross State Domestic Product (GSDP) 2014-15 at current prices (₹ in crore)			402283			
10	Per capita GSDP ² CAGR ³ (2005-06 to 2014-15)		Bihar	16.40			
			General Category States	13.86			
11	GSDP CAGR (2005-06 to 2014-15)		Bihar	17.86			
			General Category States	15.44			
12	Population Growth (2005-06 to 2014-15)		Bihar	15.33			
			General Category States	12.76			
B. Financial Data							
Sl. No.	Particulars			CAGR (Figures in per cent)			
1				2005-06 to 2013-14		2013-14 to 2014-15	
				General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts		15.76	18.41	16.10	13.78
	b.	of Tax Revenue		15.32	4.55	10.51	3.96
	c.	of Non-Tax Revenue		13.53	14.52	10.07	0.85
	d.	of Total Expenditure		15.23	17.28	19.32	17.86
	e.	of Capital Expenditure		14.61	26.88	21.87	29.64
	f.	of Revenue Expenditure on Education		17.10	15.99	14.55	13.44
	g.	of Revenue Expenditure on Health		16.20	11.01	28.73	66.34
	h.	of Salary and Wages		15.23	11.72	11.75	4.07
	i.	of Pension		18.70	18.40	12.43	19.65

(Source: GSDP, the information as available on CSO website as on 31st July, 2015, Census of India 2011 and State profile of Bihar, Report the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66, http://planningcommission.nic.in/data/datatable/data_2312/Databook_Dec2014%20106.pdf, SRS Bulletin of September 2014, Economic survey 2014-15, Table 9.1 Page A 129, Population Projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projection Constituted by the National Commission on Population Table-14 (Projected Total Population by Sex as on 1st October 2001-2026, Financial data is based on figures in Finance Accounts of Government of Bihar)

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

² GSDP = Gross State Domestic Product.

³ CAGR= Compound Annual Growth Rate.

Appendix- 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts

<p>Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I : Consolidated Fund: All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all money received by the Government in repayment of loans shall form one consolidated fund entitled ‘The Consolidated Fund of State’ established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.</p>	
<p>Appendix- 1.2 Part B: Layout of Finance Accounts</p>	
<p>Statement</p>	<p>Layout</p>
<p>The Finance Accounts have been divided into two volumes. Volume I present the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.</p> <p>Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No. 1	<p>Statement of Financial Position: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year and as compared to the position at the end of the previous year.</p>
Statement No. 2	<p>Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.</p>
Statement No. 3	<p>Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.</p>
Statement No. 4	<p>Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.</p>
Statement No. 5	<p>Statement of Progressive Capital Expenditure: This statement corresponds to the detailed statement 16 in Volume II.</p>
Statement No. 6	<p>Statement of Borrowings and Other Liabilities: Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. ‘Other Liabilities’ comprise ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’ and ‘Deposits’. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.</p>

Appendix -1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 7	Statement of Loans and Advances given by the Government: This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
Statement No. 8	Statements of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
Statement No. 9	Statement of Guarantees given by the Government: This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Volume II.
Statement No. 10	Statement of Grants-in-aid given by the Government: This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix III provides details of the recipient institutions.
Statement No. 11	Statement of Voted and Charged Expenditure: This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account: This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account: This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14,15,16,17, 18 and 21 in Volume II.
Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and thirteen Appendices in Part II.	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summarised statement 3 in Volume I of the Finance Accounts.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summarised statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads: This statement, which corresponds to the summarised statement 5 in volume-I depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non-Plan. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summarised statement 6 in volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loan from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years and (c) interest rate profile of outstanding loans and annexure depicting in Market Loans.

Appendices

Statement No. 18	Detailed Statement of Loans and Advances given by the Government: This statement corresponds to the summarised statement 7 in Volume I.
Statement No. 19	Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major/Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
Statement No. 20	Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecovered amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
Statement No. 22	Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

(Source: Finance Accounts, 2014-15)

Statement	Layout
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Appendix- 1.3 Part A
(Reference: Paragraph 1.1; Page 2)
Fiscal Responsibility and Budget Management (FRBM)
(Bihar Act No. 25 of 2010)
THE BIHAR FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT
(AMENDMENT) ACT, 2010

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

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

1. (a) This Act may be called the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010.
- (b) It shall extend to the whole of the State of Bihar.
- (c) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.
2. The following new sub-section (m) after sub-section (1) of section 2 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006).

(m) 'Debt' means amount taken by the State Government on credit with interest.
3. Sub-section (a) of Section 3 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:
 - (a) "for fiscal reform path the State on attaining a zero revenue deficit or revenue surplus in 2007-08 shall have to achieve a fiscal deficit of three *per cent* of Gross State Domestic Product by 2011-12 and maintain such thereafter."
4. Section 9 (2) (b) of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:
 - (b) "In the financial year 2010-11 bring the fiscal deficit/Gross State Domestic Product ratio to 3.5 *per cent* and it shall be three *per cent* in 2011-12 and maintain such up to year 2014-15."
5. The following new clause (c) shall be added after clause (b) of sub-section 2 of section 9 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act, 5 2006):
 - (c) "bring Debt as *per cent* of Gross State Domestic Product in the financial year 2010-11, 2011-12, 2012-13, 2013-2014 and 2014-15 to 48.2, 46.4, 44.6. 43.0 and 41.6 respectively".

Appendix- 1.3 Part B

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by the Thirteenth Finance Commission (ThFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility and Budget Management (Amendment) Act, 2010 and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming the GSDP is good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

Trends in Gross State Domestic Product (GSDP) at current price

	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product (₹ in crore)	203555	243269	293616 (P)	343663 (Q)	402283 (A)
Growth rate of GSDP	24.94	19.51	20.70	17.05	17.06

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

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

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

Appendix- 1.4
(Reference: Paragraph 1.1.1 and 1.6.2; Page 2 and 16)
Abstract of Receipts and Disbursements for the year 2014-15

(₹ in crore)

Receipts				Disbursements					
2013-14			2014-15	2013-14		2014-15			
						Non-Plan	Plan	Total	
		Section-A: Revenue							
68918.65	I	Revenue receipts	78417.54	62477.23	I	Revenue expenditure	47058.87	25511.11	72569.98
19960.68		Tax revenue	20750.23	22018.47		General Services	26303.07	105.11	26408.18
1544.83		Non-tax revenue	1557.98	26394.85		Social Services	12019.55	19693.16	31712.71
34829.11		State's share of Union Taxes	36963.07	14343.54		Education, Sports, Art and Culture	8444.13	7823.04	16267.17
3288.13		Non-Plan grants	3271.21	2113.42		Health and Family Welfare	1969.74	1318.46	3288.20
6238.39		Grants for State Plan Schemes	14935.68	2966.97		Water Supply, Sanitation, Housing and Urban Development	722.47	2917.00	3639.47
3057.51		Grants for Central and Centrally sponsored Plan Schemes	939.37	74.36		Information and Broadcasting	97.20	18.18	115.38
				2073.60		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	152.71	2151.79	2304.50
				111.13		Labour and Labour Welfare	90.28	28.44	118.72
				4726.18		Social Welfare and Nutrition	492.67	5434.57	5927.24
				(-) 14.34		Others	50.35	1.68	52.03
				14060.06		Economic Services	8732.21	5712.84	14445.05
				3193.27		Agriculture and Allied Activities	772.17	2658.63	3430.80
				4059.78		Rural Development	2109.86	1959.67	4069.53
						Special areas programmes	0.00	0.00	0.00
				1039.03		Irrigation and Flood Control	881.58	138.40	1019.98
				3235.74		Energy	3752.95	20.00	3772.95
				580.24		Industry and Minerals	66.87	494.36	561.23
				1380.85		Transport	907.08	88.52	995.60
						Science, Technology and Environment	0.00	0.00	0.00
				571.14		General Economic Services	241.70	353.26	594.96
				3.85		Grants-in-aid and Contributions	4.04	0.00	4.04
			78417.54	62477.23		Total	47058.87	25511.11	72569.98
	II	Revenue deficit carried over to Section B		6441.42	II	Revenue Surplus carried over to Section B			5847.56
68918.65		Total	78417.54	68918.65		Total			78417.54
		Section-B Others							

Appendices

Receipts				Disbursements					
2013-14			2014-15	2013-14			2014-15		
							Non-Plan	Plan	Total
3715.58	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	6156.39		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		14001.00	IV	Capital Outlay	58.34	18092.07	18150.41
				1332.53		General Services	47.11	1701.58	1748.69
				1857.89		Social Services	11.57	1662.02	1673.59
				703.64		Education, Sports, Art and Culture	0.00	263.45	263.45
				460.17		Health and Family Welfare	0.00	315.77	315.77
				637.66		Water Supply, Sanitation, Housing and Urban Development	11.57	891.37	902.94
				(-) 0.04		Information and Broadcasting	0.00	(-) 0.08	(-) 0.08
				6.07		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	(-) 20.63	(-) 20.63
				(-) 32.57		Social welfare and Nutrition	0.00	30.20	30.20
				82.96		Others social services	0.00	181.94	181.94
				10810.59		Economic Services	(-) 0.34	14728.47	14728.13
				476.97		Agriculture and Allied Activities	0.00	184.59	184.59
				1933.51		Rural Development	0.00	4647.84	4647.84
						Special areas programmes	0.00	0.00	0.00
				1798.91		Irrigation and Flood Control	0.00	1423.95	1423.95
				1897.48		Energy	0.00	4175.10	4175.10
				535.00		Industry and Minerals	0.00	3.01	3.01
				4090.26		Transport	(-) 0.34	4198.39	4198.05
				78.46		General Economic Services	0.00	95.59	95.59
15.03	V	Recoveries of Loans and Advances	1493.06	807.38	V	Loans and Advances disbursed	32.35	336.36	368.71
		-From Power Projects		724.79		For Power Projects	18.24	225.92	244.16
14.08		-From Government Servants	15.04	10.91		To Government Servants	13.48	0.00	13.48
0.95		-From Others	1478.02	71.68		To Others	0.63	110.44	111.07
6441.42	VI	Revenue Surplus brought down	5847.56		VI	Revenue Deficit brought down			
9907.09	VII	Public debt receipts	13917.53	3119.56	VII	Repayment of Public debt			3608.95
		External debt				External debt			
9357.43		Internal debt other than Ways and Means Advances and Overdrafts	13199.28	2558.83		Internal debt other than Ways and Means Advances and Overdrafts			2975.37

Receipts				Disbursements					
2013-14			2014-15	2013-14			2014-15		
							Non-Plan	Plan	Total
		-Net transactions under Ways and Means Advances					Net transactions under Ways and Means Advances		
		-Net transactions under overdraft							
549.66		-Loans and Advances from Central Government	718.25		560.73		Repayment of Loans and Advances to Central Government		633.58
Nil		Inter State settlement	Nil		Nil		Inter State settlement		
1450.43	VIII	Appropriation to Contingency Fund		1650.00	1450.43	VIII	Appropriation to Contingency Fund		1650.00
	IX	Amount transferred to Contingency Fund				IX	Expenditure from Contingency Fund		
33457.78	X	Public Account receipts		40251.12	29452.57	X	Public Account disbursements		39200.48
1072.30		Small Savings and Provident Funds		1103.76	1370.20		Small Savings and Provident Funds	1286.53	
823.48		Reserve Funds		1403.62	124.90		Reserve Funds	673.49	
579.05		Suspense and Miscellaneous		550.65	623.91		Suspense and Miscellaneous	2257.97	
12373.58		Remittance		12221.55	12392.59		Remittance	12233.53	
18609.37		Deposits and Advances		24971.54	14940.97		Deposits and Advances	22748.96	
	XI	Closing Overdraft from Reserve Bank of India			6156.39	XI	Cash Balance at end		6337.11
							Cash in Treasuries and Local Remittances		
					230.03		Deposits with Reserve Bank	(-) 89.06	
					519.81		Departmental Cash Balance including Permanent Advances	554.37	
					5406.55		Cash Balance Investment	5871.80	
54987.33		Total		69315.66	54987.33		Total		69315.66

(Source: Finance Accounts, 2014-15)

Appendix- 1.5
(Reference: Paragraph 1.1.3; Page 4)
Actuals, vis-à-vis, Budget Estimates for 2014-15

(₹ in crore)

Particular	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	101939.46	78417.54	(-) 23521.92	(-) 23.07
Own Tax Revenue	25662.95	20750.23	(-) 4912.72	(-) 19.14
Non Tax Revenue	3081.68	1557.98	(-) 1523.70	(-) 49.44
Share of Union Taxes and Duties	41775.05	36963.07	(-) 4811.98	(-) 11.52
Grants-in-aid from GoI	31419.78	19146.26	(-) 12273.52	(-) 39.06
Revenue Expenditure	91765.43	72569.98	(-) 19195.45	(-) 20.92
General Services	28155.44	26408.18	(-) 1747.26	(-) 6.21
Organs of State	1261.89	1012.92	(-) 248.97	(-) 19.73
Fiscal Services	981.57	698.35	(-) 283.22	(-) 28.85
Interest Payments & Servicing of Debt	7011.47	7104.01	92.54	1.32
Administrative services	7234.18	6248.39	(-) 985.79	(-) 13.63
Pension and Miscellaneous General services	11666.33	11344.51	(-) 321.82	(-) 2.76
Social Services	43617.60	31712.71	(-) 11904.89	(-) 27.29
Education, Sports, Art and Culture	23989.08	16267.17	(-) 7721.91	(-) 32.19
Health and Family Welfare	4084.70	3288.20	(-) 796.50	(-) 19.50
Water Supply, Sanitation, Housing and Urban Development	6498.73	3639.47	(-) 2859.26	(-) 44.00
Information and Broadcasting	95.43	115.38	19.95	20.91
Welfare of SC, ST and other BCs	2625.89	2304.40	(-) 321.49	(-) 12.24
Labour and Labour Welfare	231.13	118.73	(-) 112.40	(-) 48.63
Social Welfare and Nutrition	6026.46	5927.23	(-) 99.23	(-) 1.65
Others	66.18	52.03	(-) 14.15	(-) 21.38
Economic Services	19988.27	14445.05	(-) 5543.22	(-) 27.73
Agriculture and Allied Services	4012.23	3430.80	(-) 581.43	(-) 14.49
Rural Development	7438.44	4069.53	(-) 3368.91	(-) 45.29
Irrigation & Flood Control	1459.07	1019.98	(-) 439.09	(-) 30.09
Energy	3071.41	3772.95	701.54	22.84
Industries & Minerals	976.09	561.23	(-) 414.86	(-) 42.50
Transport	1757.94	995.60	(-) 762.34	(-) 43.37
General Economic Services	1273.09	594.96	(-) 678.13	(-) 53.27
Grants-in-aid and Contributions	4.12	4.04	(-) 0.08	(-) 1.94
Capital Expenditure	25120.74	18150.41	(-) 6970.33	(-) 27.75
General Services	2297.29	1748.69	(-) 548.60	(-) 23.88
Social Services	3519.71	1673.59	(-) 1846.12	(-) 52.45
Education, Sports, Art and Culture	1036.72	263.45	(-) 773.27	(-) 74.59
Health and Family Welfare	718.64	315.77	(-) 402.87	(-) 56.06
Water Supply, Sanitation, Housing and Urban Development	1447.95	902.94	(-) 545.01	(-) 37.64
Information and Broadcasting	0.00	(-) 0.08	(-) 0.08	
Welfare of SC, ST and other BCs	18.00	(-) 20.63	(-) 38.63	(-) 214.61
Social Welfare and Nutrition	298.40	30.20	(-) 268.20	(-) 89.88
Other	0.00	181.94	181.94	
Economic Services	15334.35	14728.13	(-) 606.22	(-) 3.95
Agriculture and Allied Services	824.24	184.59	(-) 639.65	(-) 77.60
Rural Development	5436.57	4647.84	(-) 788.73	(-) 14.51
Irrigation & Flood Control	1927.83	1423.95	(-) 503.88	(-) 26.14
Energy	2890	4175.10	1285.10	44.47
Industries & Minerals	10.74	3.01	(-) 7.73	(-) 71.97
Transport	4022.44	4198.04	175.60	4.37
General Economic Services	209.96	95.59	(-) 114.37	(-) 54.47
Other	12.57	0.00	(-) 12.57	(-) 100.00
Revenue Surplus (+)/ deficits (-)	(-) 10174.03	5847.56	16021.59	(-) 157.48
Fiscal Deficits (-)	11367.84	11178.50	(-) 189.34	(-) 1.67
Primary surplus (+)/ deficits (-)	4786.38	5049.75	263.37	5.50

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2014-15)

Appendix- 1.6
(Reference: Paragraph 1.2.2; Page 8)
Funds directly transferred to State Implementing Agencies

(₹ in crore)

Programme/Scheme	Implementing Agency in the State	2013-14	2014-15
		Central Share	Central Share
Academic Institutions and Non Governmental Voluntary Organisations	Vaishali Jan Jagran Samiti {Registered Societies (NGOs)}	0.00	0.01
Access to Knowledge for Technology Development and Dissemination (A2K+)	Institute of Entrepreneurship Development, Bihar {Registered Societies (NGOs)}	0.00	0.03
Alliance and Research and Development Mission	Central University of South Bihar (Statutory Bodies)	0.00	0.02
Archives and Archival Libraries	Khuda Baksh Oriental Public Library, Patna (Government Autonomous Bodies)	0.00	0.38
Assistance to Institute of Hospitality Management and Sciences (IHMS), Food Craft Institutes (FCIS) etc.	Institute of Hotel Management Catering and Nutrition, Hajipur (Government Autonomous Bodies)	0.00	0.28
Assistance to Voluntary Organisation for Providing Social Defence Services	Alp Sankhyak Avam Harijan Samaj Kalyan Kendra {Registered Societies (NGOs)}	0.00	0.12
	Ekta Gram Seva Sansthan {Registered Societies (NGOs)}	0.00	0.09
	jagran {Registered Societies (NGOs)}	0.00	0.12
	Sister Nivedita Memorial Trust {Registered Societies (NGOs)}	0.00	0.08
	Kedar Pandey Samaj Kalyan Sangh {Registered Societies (NGOs)}	0.00	0.09
	Gram Utthan Kendra {Registered Societies (NGOs)}	0.00	0.08
	Environmental Consultancy Vikas Centre {Registered Societies (NGOs)}	0.00	0.05
	Bihar Vikash Parishad {Registered Societies (NGOs)}	0.00	0.04
Assistance to Voluntary Organisations for Programmes related to AGED	Sister Nivedita Memorial Trust {Registered Societies (NGOs)}	0.00	0.03
	Ekta Gram Seva Sansthan {Registered Societies (NGOs)}	0.00	0.02
Atmospheric Observation system Network	Bihar Agricultural University (Statutory Bodies)	0.00	0.16
	Rajendra Agriculture University (Statutory Bodies)	0.00	0.04
Awareness Generation and Publicity	Vivek Bicklang Sah-jan Utthan Sansthan {Registered Societies (NGOs)}	0.00	0.04
Baba Saheb Ambedkar HastshilpaVikasYojana	Ambpali Handloom and Handicrafts Multi State Co-operative Society {Registered Societies (NGOs)}	0.00	0.01
Bioinformatics	T.M. Bhagalpur University (Statutory Bodies)	0.00	0.16
Biotechnology for Societal Development	Khadagdhari Gramin Vikash Sansthan {Registered Societies (NGOs)}	0.00	0.21
	T.M. Bhagalpur University (Statutory Bodies)	0.00	0.05
	Rajendra Agriculture University (Statutory Bodies)	0.00	0.09
Buddhist and Tibetan Studies	Nav Nalanda Mahavihara (Government Autonomous Bodies)	0.00	17.61
Capacity Building for Service Providers	Institute of Hotel Management Catering and Nutrition, Hajipur (Government Autonomous Bodies)	0.00	0.79
Commission for Scientific and Tech Terminology	Bihar Hindi Granth Academy (Government Autonomous Bodies)	0.00	0.13
Comprehensive Scheme for Combating Trafficking	Indian Institute of Rural Reconstruction and Social Change {Registered Societies (NGOs)}	0.00	0.07
Deen Dayal Disabled Rehabilitation Scheme SJE	Gyan Sarovar {Registered Societies (NGOs)}	0.00	0.19
	Baba Garib Nath Viklang Sahjan Sewa Sansthan {Registered Societies (NGOs)}	0.00	0.15
	Baba Baidyanath Balika Mook Badhir Vidyalaya {Registered Societies (NGOs)}	0.00	0.13
	Bihar Viklang Kalyan Parishad {Registered Societies (NGOs)}	0.00	0.07
Design and Technical Upgradation Scheme	Bharat Bunkar Sewa Samiti {Registered Societies (NGOs)}	0.00	0.05
	Ambpali Handloom and Handicrafts Multi State Co-operative Society {Registered Societies (NGOs)}	0.00	0.05
	Tapeshwar Rai Gramodyog Vikas Sansthan {Registered Societies (NGOs)}	0.00	0.05

Appendices

Programme/Scheme	Implementing Agency in the State	2013-14	2014-15
		Central Share	Central Share
DISHA Programme for Women in Science	B. M. D. College (Government Autonomous Bodies)	0.00	0.06
	Patna University (Statutory Bodies)	0.00	0.18
	A. N. College (State Government. Institutions)	0.00	0.01
	Magadh Mahila College (State Government. Institutions)	0.00	0.06
District Rural Development Agency (DRDA)- Administration	District Rural Development Agency (Government Autonomous Bodies)	21.22	0.00
Environmental Information Education and Awareness	Bihar State Pollution Control Board (Government Autonomous Bodies)	0.00	0.06
Environment Information System (ENVIS)	Bihar State Pollution Control Board (Government Autonomous Bodies)	0.06	0.00
Free Coaching and Allied Scheme for Minorities MA CS	Millat Welfare Trust (Nalanda Civil Services Academy) (Trusts)	0.00	0.08
Grant for Construction of Boys and Girls Hostel for SC CS	Seemanchal Technical and Educational Development Institution {Registered Societies (NGOs)}	0.00	0.81
Higher Education Statistics and Public Information System (HESPIS)	State Nodal Officer, AISHE (State Government. Institutions)	0.00	0.11
Hospitals and Dispensaries (under NRHM)	State Health Society (Government. Autonomous Bodies)	778.60	0.00
Human Resources Development Biotechnology	T.M. Bhagalpur University (Statutory Bodies)	0.00	0.00
	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.00	0.07
Human Resources Development Handicrafts	Manas Gramin Utthan Samiti {Registered Societies (NGOs)}	0.00	0.01
	Bharat Bunkar Sewa Samiti {Registered Societies (NGOs)}	0.00	0.02
	Tapeshwar Rai Gramodyog Vikas Sansthan {Registered Societies (NGOs)}	0.00	0.06
	Ambpali Handloom and Handicrafts Multi State Co-operative Society {Registered Societies (NGOs)}	0.00	0.08
Infrastructure Development and Capacity Building	Udyog Mitra (Government Autonomous Bodies)	0.00	0.21
Integrated Scheme on Agricultural Census and Statistics	AERC, TMBU (Government Autonomous Bodies)	0.00	0.30
	Rajendra Agriculture University (Statutory Bodies)	0.00	0.50
Integrated Watershed Management Programme (IWMP)	District Rural Development Agency (Government Autonomous Bodies)	16.78	0.00
International Cooperation S and T	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.17
Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	District Rural Development Agency (Government Autonomous Bodies)	1580.71	0.00
Mahila Samakhya	Bihar Mahila Samakhya Society {Registered Societies (NGOs)}	7.06	0.00
Marketing Support and Services and Export Promotion Scheme	SHILPIKA {Registered Societies (NGOs)}	0.00	0.02
	Samaj Vikas Sangathan {Registered Societies (NGOs)}	0.00	0.03
	Kasturba Mahila Vikah Kalyan Samiti Registered Societies (NGOs))	0.00	0.05
Marking Development Assistance (MDA) Programme	Lawrence Enterprises (Individuals)	0.00	0.00
	Naturals Dairy (P) Limited (Private Sector Companies)	0.00	0.00
	Shri Shrishambhunath Food Products (Private Sector Companies)	0.00	0.01
	Bijay Roller Flour Mills Pvt. Ltd. (Private Sector Companies)	0.00	0.01
	Reno vision Exports Pvt. Limited (Private Sector Companies)	0.00	0.00
Memorials and Others	Nav Nalanda Mahavihar (Government Autonomous Bodies)	2.25	0.00
MPs Local Area Development Scheme MPLADS	District Planning Officer (Local Bodies)	326.50	246.50

Programme/Scheme	Implementing Agency in the State	2013-14	2014-15
		Central Share	Central Share
National Afforestation Schemes	Bihar Forest Development Agency (Government Autonomous Bodies)	12.84	0.00
National Child Labour Project including Grants-in-aid to Voluntary Agencies	National Child Labour Project Society (Government Autonomous Bodies)	5.06	10.72
National Food Security Mission	State Agriculture Management, Training and Extension (Government Autonomous Bodies)	15.22	0.00
National Green Core (NGC)	Bihar State Pollution Control Board (Government Autonomous Bodies)	2.30	0.00
National Handloom Development Programme CS	Bihar State Sheep and Wool Weavers Cooperative Union Ltd. (Government Autonomous Bodies)	0.00	0.13
	Bihar State Handloom Weavers Cooperative Union Ltd. (Government Autonomous Bodies)	0.00	0.06
National Horticulture Mission (Restructured)	Bihar Horticulture Development Society (Government Autonomous Bodies)	20.00	0.05
National Medical Plants Board	Ambapali Hastkarga Evam Hastshilp Vikas Swavlambi Sahyog Samiti Ltd. {Registered Societies (NGOs)}	0.00	0.03
National Rural Drinking Water Programme (NRDWP)	Bihar State Water and Sanitation Mission, Patna (Government Autonomous Bodies)	338.95	0.00
National Rural Health Mission (NRHM) Central Sector	Registered Societies (NGOs)	0.72	0.00
National Rural Livelihood Mission CS	Bihar Rural Livelihood Promotion Society (Government Autonomous Bodies)	0.00	0.67
NHM CS Component	Population Research Centre (Government Autonomous Bodies)	0.00	1.85
NIPER Hajipur	National Institute of Pharmaceuticals Education and Research (Government Autonomous Bodies)	0.00	4.00
Off Grids DRPS	Siddhi Refoils and Industries Pvt. Ltd. (Private Sector Companies)	0.00	0.40
	Bihar Renewable Energy Development Agency (State Government. PSUs)	3.64	6.15
Pradhan Mantri Gram Sadak Yojana (PMGSY)	Registered Societies (NGOs)	725.72	0.00
Pradhan Mantri Swasthya Suraksha Yojana	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.00	82.00
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)	1.58	0.00
Promotion of Sports among Disabled	Umang Bal Vikas {Registered Societies (NGOs)}	0.00	0.03
	Bihar Disabled Sports Academy {Registered Societies (NGOs)}	0.00	0.03
	Child Concern {Registered Societies (NGOs)}	0.00	0.03
	Viklang Samman Sansthan {Registered Societies (NGOs)}	0.00	0.03
Promotion of Electronics IT Hardware MFG DIT	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.34
Propagation of RTI Act- Improving Transparency and Accountability in Government	Bihar Institute of Public Administration and Rural Development (State Government. Institutions)	0.00	0.09
Public Libraries	Khuda Baksh Oriental Public Library, Patna (Government Autonomous Bodies)	0.00	1.89
Quality of Technology support Institutions and Programme	Aakash Deep Pipes and Fittings Private Ltd. (Private Sector Companies)	0.00	0.01
	Shiva Polytubes Pvt. Ltd. (Private Sector Companies)	0.00	0.01
	M/s Krishna Industries (Individuals)	0.00	0.01
Ration Balancing Scheme	Vikramshila Dudgh Utpadak Sahkari Sangh Ltd., Bhagalpur (Government Autonomous Bodies)	0.35	0.00
	Vikramshila Dudgh Utpadak Sahkari Sangh Ltd., Barauni (Government Autonomous Bodies)	0.05	0.00
	Vikramshila Dudgh Utpadak Sahkari Sangh Ltd., Muzaffarpur (Government Autonomous Bodies)	0.05	0.00
Renewable Energy for Rural Applications for All Villages	Bihar Renewable Energy Development Agency (State Government. PSUs)	0.00	0.18
Research and Development (Handicrafts)	Ambpali Handloom and Handicrafts Multi State Co-operative Society {Registered Societies (NGOs)}	0.00	0.02
Research and Development Department of Biotechnology	Bihar Agricultural University (Statutory Bodies)	0.00	0.28
	Patna University (Statutory Bodies)	0.00	0.05
	ICAR Research Complex for Eastern Region (Central Government)	0.00	0.03
	Balaji Utthan Sansthan {Registered Societies (NGOs)}	0.00	0.09

Appendices

Programme/Scheme	Implementing Agency in the State	2013-14	2014-15
		Central Share	Central Share
Rural Housing-Indira AwasYojana	District Rural Development Agency (Government Autonomous Bodies)	2957.04	0.00
Sarva Siksha Abhiyan (SSA)	Bihar Shiksha Pariyojna Parishad (Government Autonomous Bodies)	2610.13	0.00
Scheme for Human Resources and Skill Development FPI	Krishi Vigyan Kendra (Central Government)	0.00	0.02
	Registered Societies (NGOs)	0.00	0.02
Scheme for Leadership Development of Minority Women CS	Registered Societies (NGOs)	0.00	0.64
Scheme for Technology Upgradation / Establishment / Modernisation of Food Processing	Private Sector Companies	0.00	0.64
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Ramakrishna Mission Sevashrama {Registered Societies (NGOs)}	0.00	0.75
Scheme Arising out of the Implementation of the person with Disabilities SJE	Indian Red Cross Society {Registered Societies (NGOs)}	0.00	0.06
	Composite Regional Centre (CRC) (Government Autonomous Bodies)	0.00	4.72
Science and Technology Programme for Socio Economic Development	State Government Institutions	0.51	0.04
	Registered Societies (NGOs)	0.00	0.40
	Mahavir Cancer Sansthan (Trusts)	0.00	0.00
Skill Development Initiatives CS	Vivekanand Paryavaran Evam Arogya Mission (VPAM) {Registered Societies (NGOs)}	0.00	0.42
State Science and Technology Programme	Bihar Council on Science and Technology (Government Autonomous Bodies)	0.00	0.32
Support to Indian Institute of Technology, Patna (IITs)	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	206.97
Support to National Institute of Technology (NITs) including Ghani Khan Institute	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	46.00
Support to NGOs/ Institutions/ Semi conductor Research Corporation (SRC) for Adult Education and Skill Development (Merge)	State Resource Centre Deepayatan (Registered Societies (NGOs))	6.54	0.50
	ADRI State Resource Centre {Registered Societies (NGOs)}	0.00	0.42
	Jan Shikshan Sansthan {Registered Societies (NGOs)}	0.00	2.40
Swarna Jayanti Gram Swarojgar Yojana	District Rural Development Agency (Government Autonomous Bodies)	30.61	0.00
Synergy Projects CTS (O/o Pr. Scientific Advisor)	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.07
Technology Education Quality Improvement Programme (Existing and New Phase)	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	5.00
Technology Development Programme	Statutory Bodies	0.00	0.02
Top Class Education Scheme for SC	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.14
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.11
	Institute of Hotel Management Catering and Nutrition, Hajipur (Government Autonomous Bodies)	0.00	0.05
Umbrella Scheme for Education of ST Students	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.04
	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.11
Youth Hostel	Individuals	0.00	0.01
Zonal Culture Centre	Registered Societies (NGOs)	0.00	1.60
	Individuals	0.00	0.19
Total		9464.50	651.74

(Source: Finance Accounts, 2014-15)

Appendix- 1.7
(Reference: Paragraph 1.3 and 1.3.1.1; Pages 8 and 10)
Time series data on the State Government finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	44532	51320	59567	68919	78417
(i) Tax Revenue	9870 (22)	12612 (25)	16253(27)	19961 (29)	20750 (26)
Taxes on Sales, Trade, etc	4557 (46)	7476 (59)	8671(53)	8453(42)	8607 (41)
State Excise	1523 (16)	1981 (16)	2430(15)	3168(16)	3217 (16)
Taxes on Vehicles	456 (5)	569 (4)	673(4)	837(4)	964 (5)
Stamps and Registration fees	1099 (11)	1480 (12)	2173(14)	2712(14)	2699 (13)
Land Revenue	139 (1)	168 (1)	205(1)	202(1)	277 (1)
Taxes on Goods and Passengers	2006 (20)	828 (7)	1932(12)	4349(22)	4451 (21)
Other Taxes	90 (1)	110 (1)	169(1)	240(1)	535 (3)
(ii) Non-Tax Revenue	985 (2)	890 (2)	1135(2)	1545(2)	1558 (2)
(iii) State's share of Union taxes and duties	23978(54)	27935 (54)	31901(54)	34829(51)	36963 (47)
(iv) Grants-in-aid from Government of India	9699 (22)	9883 (19)	10278(17)	12584(18)	19146 (24)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	12	23	25	15	1493
4. Total Revenue and Non-debt capital receipts (1+2+3)	44544	51343	59592	68934	79910
5. Public Debt Receipts	6032	6628	9554	9907	13917
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5251	5801	9046	9357	13199
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	781	827	508	550	718
6. Inter State settlement	-	75	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	50576	58046	69146	78841	93827
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	17321	22303	27066	33458	40251
10.Total Receipts of the State (7+8+9)	67897	80349	96212	112299	134078
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	38216	46499	54466	62477	72570
Plan	10900 (29)	12487 (27)	16892(31)	19096(31)	25511(35)
Non-Plan	27316 (71)	34012 (73)	37574(69)	43381(69)	47059(65)
General Services (including interest payments)	15287(40)	17729(38)	18645(34)	22018(35)	26408(36)
Social Services	15090 (39)	18729 (40)	23107(43)	26395(42)	31713(44)
Economic Services	7836 (21)	10038 (22)	12710(23)	14060(23)	14445(20)
Grants-in-aid and contributions	3	3	4	4	4
12.Capital Expenditure	9196	8852	9585	14001	18150
Plan	9150 (99)	8812 (99)	9492(99)	13904(99)	18092(99)
Non-Plan	46 (1)	40 (1)	93(1)	97(1)	58(1)
General Services	396 (4)	608 (7)	717(7)	1333(10)	1748(10)
Social Services	1072 (12)	807 (9)	1331(14)	1858(13)	1674(9)
Economic Services	7728 (84)	7437 (84)	7537(79)	10810(77)	14728(81)
13. Disbursement of Loans and Advances	1103	1906	2086	807	369
14. Total (11+12+13)	48515	57257	66137	77285	91089
15. Repayments of Public Debt	2190	2922	3070	3120	3609
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1725	2457	2585	2559	2975
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	465	465	485	561	634

Appendices

	2010-11	2011-12	2012-13	2013-14	2014-15
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	2	-	-	-
18. Total disbursement out of Consolidated Fund (14+15+16+17)	50705	60181	69207	80405	94698
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	16749	21393	24799	29453	39200
21. Total disbursement by the State (18+19+20)	67454	81574	94006	109858	133898
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	6316	4821	5101	6442	5847
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 3971	(-) 5914	(-) 6545	(-) 8351	(-) 11179
24. Primary Deficit/ Primary Surplus (23+25)	348	(-)1610	(-) 2117	(-) 2892	(-) 5050
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	4319	4304	4428	5459	6129
26. Financial Assistance to local bodies etc.	4622	14444	17454	18935	22359
27. Gross State Domestic Product (GSDP) [@]	203555	243269	293616	343663	402283
28. Outstanding Fiscal liabilities (year end)	62858	67812	76503	86939	99056
29. Outstanding guarantees (year end)	588	1092	1089	1090	2001
30. Maximum amount guaranteed (year end)	1549	2049	2046	2587	5315
31. Number of incomplete projects	350	380	298	227	211
32. Capital blocked in incomplete projects	1005	1579	1488	1274	1301
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	0.048	0.052	0.055	0.058	0.052
Own Non-Tax Revenue/GSDP	0.005	0.004	0.004	0.004	0.004
Central Transfers/GSDP	0.118	0.115	0.109	0.101	0.092
II Expenditure Management					
Total Expenditure/GSDP	0.201	0.199	0.195	0.192	0.226
Total Expenditure/Revenue Receipts	1.089	1.116	1.110	1.121	1.162
Revenue Expenditure/ Total Expenditure	0.787	0.812	0.824	0.808	0.797
Expenditure on Social Services/ Total Expenditure	0.333	0.341	0.370	0.366	0.309
Expenditure on Economic Services/ Total Expenditure	0.343	0.338	0.306	0.322	0.320
Capital Expenditure/Total Expenditure	0.189	0.155	0.145	0.181	0.199
Capital Expenditure on Social and Economic Services/Total Expenditure	0.181	0.144	0.134	0.164	0.180
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.031	0.020	0.017	0.019	0.015
Fiscal deficit/GSDP	(-) 0.020	(-) 0.024	(-) 0.022	(-) 0.024	(-) 0.028
Primary Deficit (surplus) /GSDP	0.002	(-) 0.007	(-) 0.007	(-) 0.008	(-) 0.013
Revenue Deficit/Fiscal Deficit	(-) 1.591	(-) 0.815	(-) 0.779	(-) 0.771	(-) 0.523
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.309	0.279	0.261	0.253	0.246
Fiscal Liabilities/RR	1.412	1.321	1.284	1.261	1.263
Fiscal Liabilities/States own resources	5.791	5.022	4.400	4.043	4.440

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2014-15)

Appendix- 1.8

(Reference: Paragraph 1.9.1; Page 23)

Summarised financial position of the Government of Bihar as on 31 March 2015

(₹ in crore)

As on 31/3/2014	LIABILITIES		As on 31/3/2015
55624.10	Internal Debt		65848.02
	Market Loans bearing interest	37950.86	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	27875.40	
8637.79	Loans and Advances from Central Government		8722.45
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	55.68	
	Loans for State Plan Schemes	8618.36	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
350.00	Contingency Fund		350.00
9047.85	Small Savings, Provident Funds, etc.		8865.08
11548.35	Deposits		13784.38
3448.76	Reserve Funds		4178.89
74.01	Inter State settlement		74.01
27787.35	Surplus on Government Account		33634.91
	(i) Less Revenue Surplus of the current year	5847.56	
	(ii) Accumulated Surplus at the beginning of the year	27787.35	
116518.21			135457.74
	ASSETS		
85885.39	Gross Capital Outlay on Fixed Assets		104035.80
	Investments in shares of Companies, Corporations, etc.	7068.79	
	Other Capital Outlay	96967.01	
21379.36	Loans and Advances		20255.00
	Loans for Power Projects	15305.09	
	Other Development Loans	4878.76	
	Loans to Government servants and Miscellaneous loans	71.15	
1180.67	Remittances		1192.65
130.57	Advances		144.02
1785.83	Suspense and Miscellaneous Balances		3493.16
6156.39	Cash		6337.11
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank	(-) 89.06	
	Departmental Cash Balance	210.56	
	Permanent Advances	343.81	
	Cash Balance Investments including earmarked funds	5871.80	
116518.21			135457.74

(Source: Finance Accounts, 2014-15)

Appendix- 2.1
(Reference: Paragraph 2.3.1; Page 35)
**Statement of grants/appropriations where savings were more than
₹ 10 crore and 20 per cent of the total provision**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Agriculture Department	3655.89	2031.21	1624.68	44.44
2	2	Animal and Fisheries Resource Department	658.91	447.31	211.60	32.11
3	3	Building Construction Department	3328.44	1516.50	1811.94	54.44
4	7	Vigilance Department	39.27	29.04	10.23	26.05
5	8	Art, Culture and Youth Department	99.98	64.72	35.26	35.27
6	9	Co-operative Department	994.12	689.29	304.83	30.66
7	10	Energy Department	11551.95	8202.66	3349.29	28.99
8	12	Finance Department	3355.83	1140.32	2215.51	66.02
9	16	Panchayati Raj Department	4809.51	2374.77	2434.74	50.62
10	17	Commercial Tax Department	134.72	95.89	38.83	28.82
11	18	Food and Consumer Protection Department	1149.83	646.54	503.29	43.77
12	20	Health Department	5296.29	3642.02	1654.27	31.23
13	21	Education Department	25933.64	16576.84	9356.80	36.08
14	23	Industries Department	1445.92	496.38	949.54	65.67
15	24	Information and Public Relation Department	206.26	115.83	90.43	43.84
16	25	Information Technology Department	225.64	47.04	178.60	79.15
17	26	Labour Resource Department	472.03	222.64	249.39	52.83
18	27	Law Department	673.21	494.12	179.09	26.60
19	28	High Court of Bihar	129.00	81.41	47.59	36.89
20	33	General Administration Department	547.83	374.30	173.53	31.68
21	35	Planning and Development Department	3712.69	1818.61	1894.08	51.02
22	36	Public Health Engineering Department	1908.20	1205.53	702.67	36.82
23	37	Rural Works Department	5727.28	4284.14	1443.14	25.20
24	38	Registration, Excise and Prohibition Department	145.23	102.39	42.84	29.50
25	39	Disaster Management Department	1116.60	454.57	662.03	59.29
26	40	Revenue and Land Reforms Department	738.19	498.82	239.37	32.43
27	42	Rural Development Department	6755.84	3135.91	3619.93	53.58
28	43	Science and Technology Department	154.05	85.14	68.91	44.73
29	45	Sugar Industries Department	422.69	85.46	337.23	79.78
30	46	Tourism Department	165.20	86.16	79.04	47.85
31	47	Transport Department	60.00	44.74	15.26	25.43

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32	48	Urban Development and Housing Department	3301.59	1778.46	1523.13	46.13
33	49	Water Resources Department	3466.70	2013.78	1452.92	41.91
34	50	Minor Water Resource Department	1013.71	457.29	556.42	54.89
35	51	Social Welfare Department	7418.36	4902.49	2515.87	33.91
Total			100814.60	60242.32	40572.28	40.24

(Source: Appropriation Accounts of the State, 2014-15)

Appendix-2.1(A)
(Reference: Paragraph 2.3.1; Page 35)
Statement of grants/appropriations with savings of ₹ 100 crore and above and more than 20 per cent of total provision

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REVENUE							
1	1-Agriculture Department	2800.95	806.09	3607.04	2016.16	1590.88	44.10
2	2-Animal and Fisheries Resource Department	531.13	127.78	658.91	447.31	211.60	32.11
3	9-Co-operative Department	415.26	418.27	833.53	565.55	267.98	32.15
4	10-Energy Department	3099.00	1710.61	4809.61	3783.39	1026.22	21.34
5	12-Finance Department	273.97	2.60	276.57	151.58	124.99	45.19
6	12-Finance Department (Charged)	430.01	975.25	1405.26	975.26	430.00	30.60
7	16-Panchayati Raj Department	4225.32	483.69	4709.01	2374.77	2334.24	49.57
8	18-Food and Consumer Protection Department	796.86	352.97	1149.83	646.54	503.29	43.77
9	20-Health Department	4100.54	131.56	4232.10	3317.99	914.11	21.60
10	21-Education Department	23703.68	1166.45	24870.13	16335.41	8534.72	34.32
11	23-Industries Department	807.83	624.59	1432.42	496.37	936.05	65.35
12	25-Information Technology Department	192.25	23.39	215.64	43.04	172.60	80.04
13	26-Labour Resource Department	334.51	132.82	467.33	219.32	248.01	53.07
14	27-Law Department	659.33	13.88	673.21	494.12	179.09	26.60
15	33-General Administration Department	412.26	131.19	543.45	370.79	172.66	31.77
16	35-Planning and Development Department	1129.82	26.75	1156.57	615.79	540.78	46.76
17	36-Public Health Engineering Department	417.90	3.47	421.37	320.27	101.10	23.99
18	37-Rural Works Department	1121.95	0.00	1121.95	282.02	839.93	74.86
19	39-Disaster Management Department	910.73	205.47	1116.20	454.37	661.83	59.29

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20	40-Revenue and Land Reforms Department	701.81	4.61	706.42	482.28	224.14	31.73
21	41-Road Construction Department	902.40	356.35	1258.75	899.10	359.65	28.57
22	42-Rural Development Department	6725.84	0.00	6725.84	3126.42	3599.42	53.52
23	45-Sugar Industries Department	118.00	137.07	255.07	84.83	170.24	66.74
24	48-Urban Development and Housing Department	2419.94	880.65	3300.59	1778.46	1522.13	46.12
25	50-Minor Water Resource Department	651.67	0.25	651.92	276.50	375.42	57.59
26	51-Social Welfare Department	4630.64	2787.22	7417.86	4902.49	2515.37	33.91
Revenue Total		62513.60	11502.98	74016.58	45460.13	28556.45	38.58
CAPITAL							
27	3-Building Construction Department	2192.32	650.32	2842.64	1122.85	1719.79	60.50
28	10-Energy Department	3255.97	3486.37	6742.34	4419.27	2323.07	34.45
29	12-Finance Department	24.00	1650.00	1674.00	13.48	1660.52	99.19
30	16-Panchayati Raj Department	100.50	0.00	100.50	0.00	100.50	100.00
31	20-Health Department	705.19	359.00	1064.19	324.03	740.16	69.55
32	21-Education Department	1011.51	52.00	1063.51	241.43	822.08	77.30
33	22-Home Department	540.96	94.21	635.17	490.56	144.61	22.77
34	35-Planning and Development Department	1655.68	900.44	2556.12	1202.82	1353.30	52.94
35	36-Public Health Engineering Department	1376.83	110.00	1486.83	885.26	601.57	40.46
36	45-Sugar Industries Department	0.63	166.99	167.62	0.63	166.99	99.62
37	49-Water Resources Department	1679.00	832.50	2511.50	1248.88	1262.62	50.27
38	50-Minor Water Resource Department	248.83	112.96	361.79	180.79	181.00	50.03
Capital Total		12791.42	8414.79	21206.21	10130.00	11076.21	52.23
Grand Total		75305.02	19917.77	95222.79	55590.13	39632.66	41.62

(Source: Appropriation Accounts, Government of Bihar for the year 2014-15)

Appendix- 2.2
(Reference: Paragraph 2.3.2; Page 36)
List of Grants indicating Persistent Savings during 2010-15

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount and percentage of savings									
		2010-11		2011-12		2012-13		2013-14		2014-15	
(1)	(2)	(3)		(4)		(5)		(6)		(7)	
Revenue-Voted											
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
1	2-Animal and Fisheries Resource Department	165.72	40.67	210.59	43.22	426.49	44.31	607.69	62.55	211.60	32.11
2	12-Finance Department	55.64	13.46	122.72	43.27	223.31	31.97	106.32	27.48	124.99	45.19
3	20-Health Department	479.42	23.92	528.85	21.52	569.78	22.26	623.24	22.30	914.11	21.60
4	27-Law Department	130.41	26.37	148.50	26.19	151.31	26.11	141.61	22.78	179.09	26.60
5	40-Revenue and Land Reforms Department	128.43	23.06	148.70	24.05	72.52	14.96	132.67	21.20	224.14	31.73
6	41-Road Construction Department	198.29	33.58	120.06	18.44	109.32	16.45	413.22	32.96	359.65	28.57
7	50-Minor Water Resource Department	108.29	15.78	291.77	50.39	92.81	25.99	668.14	66.10	375.42	57.59
Total		1266.20		1571.19		1645.54		2692.89		2389.00	
Capital-Voted											
8	3-Building Construction Department	66.52	36.16	292.26	57.49	722.07	69.33	659.52	40.88	1719.79	60.50
9	36-Public Health Engineering Department	268.62	29.99	137.81	31.09	265.47	50.66	97.55	13.62	601.57	40.46
10	49-Water Resources Department	1722.91	56.81	625.86	25.65	672.73	27.47	1853.56	53.61	1262.62	50.27
11	50-Minor Water Resource Department	181.26	75.96	110.50	42.42	127.24	43.26	108.10	35.51	181.00	50.03
Total		2239.31		1166.43		1787.51		2718.73		3764.98	
Grand Total		3505.51		2737.62		3433.05		5411.62		6153.98	

(Source: Appropriation Accounts of the state, 2014-15)

Appendix- 2.3
(Reference: Paragraph 2.3.3; Page 37)
Excess over provisions of previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
(1)	(2)	(3)	(4)	(5)
1	1977-78	1	24	0.06
2	1978-79	1	27	0.32
3	1981-82	2	3, 13	5.12
4	1982-83	1	22	0.98
5	1983-84	1	12	9.45
6	1984-85	2	3,14	2.63
7	1986-87	1	13	65.63
8	1987-88	3	9, 19, 38	15.53
9	1988-89	2	9, 38	6.59
10	1989-90	3	25, 27, 38	99.40
11	1990-91	2	37, 38	47.55
12	1991-92	2	6, 38	71.24
13	1992-93	1	38	87.77
14	1993-94	2	25, 37	157.68
15	1994-95	1	37	170.61
16	1995-96	2	25, 37	213.22
17	1996-97	2	23, 37	21.16
18	1997-98	1	7	0.01
19	1998-99	1	30	0.33
20	1999-00	1	40	0.01
21	2003-04	3	11, 30, 50	81.23
22	2004-05	2	20, 21	5.57
23	2005-06	1	40	0.02
24	2010-11	1	5	0.35
Total				1062.46

(Source: Information furnished by PAC section of Office of the Accountant General (Audit), Bihar)

Appendix- 2.4
(Reference: Paragraph 2.3.5; Page 37)
**Cases where supplementary provisions (₹ 10 lakh or more in each case)
proved unnecessary**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
A Revenue (Charged)					
1	5-Secretariat of the Governor	10.00	8.79	1.21	0.68
2	13-Interest Payment	6581.46	6128.75	452.71	4.05
3	28-High Court of Bihar	127.02	81.41	45.61	1.98
Total for charged		6718.48	6218.95	499.53	6.71
A Revenue (Voted)					
4	1-Agriculture Department	2800.95	2016.16	784.79	806.09
5	2-Animal and Fisheries Resource Department	531.13	447.31	83.82	127.78
6	3-Building Construction Department	473.68	393.65	80.03	12.12
7	4-Cabinet Secretariat Department	131.25	104.84	26.41	15.14
8	7-Vigilance Department	31.07	29.04	2.03	8.20
9	8-Art, Culture and Youth Department	93.77	64.72	29.05	6.21
10	11-Backward Class and Most Backward Class Welfare Department	1469.79	1444.68	25.11	16.29
11	12-Finance Department	273.97	151.58	122.39	2.60
12	15-Pension	11655.25	11348.90	306.35	0.12
13	16-Panchayati Raj Department	4225.32	2374.77	1850.55	483.69
14	17-Commercial Tax Department	113.76	95.89	17.87	20.96
15	18-Food and Consumer Protection Department	796.86	646.54	150.32	352.97
16	20-Health Department	4100.54	3317.99	782.55	131.56
17	21-Education Department	23703.68	16335.41	7368.27	1166.45
18	22-Home Department	5820.78	5195.79	624.99	377.62
19	23-Industries Department	807.83	496.37	311.46	624.59
20	25-Information Technology Department	192.25	43.04	149.21	23.39
21	26-Labour Resource Department	334.51	219.32	115.19	132.82
22	27-Law Department	659.33	494.12	165.21	13.88
23	30-Minorities Welfare Department	83.45	70.58	12.87	5.42
24	33-General Administration Department	412.26	370.79	41.47	131.19
25	35-Planning and Development Department	1129.82	615.79	514.03	26.75
26	36-Public Health Engineering Department	417.90	320.27	97.63	3.47
27	38-Registration, Excise and Prohibition Department	144.98	102.39	42.59	0.25
28	39-Disaster Management Department	910.73	454.37	456.36	205.47
29	40-Revenue and Land Reforms Department	701.81	482.28	219.53	4.61
30	41-Road Construction Department	902.40	899.10	3.30	356.35
31	43-Science and Technology Department	114.12	62.38	51.74	1.72
32	44-Scheduled Castes and Scheduled Tribes Welfare Department	1158.54	942.33	216.21	11.18
33	45-Sugar Industries Department	118.00	84.83	33.17	137.07
34	47-Transport Department	48.00	41.94	6.06	5.00
35	48-Urban Development and Housing Department	2419.94	1778.46	641.48	880.65
36	49-Water Resources Department	826.20	764.90	61.30	129.00
37	50-Minor Water Resource Department	651.67	276.50	375.17	0.25
Total for Voted		68255.54	52487.03	15768.51	6220.86
Total for Revenue		74974.02	58705.98	16268.04	6227.57

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
B Capital (Voted)					
38	1-Agriculture Department	25.85	15.05	10.80	23.00
39	3-Building Construction Department	2192.32	1122.85	1069.47	650.32
40	12-Finance Department	24.00	13.48	10.52	1650.00
41	20-Health Department	705.19	324.03	381.16	359.00
42	21-Education Department	1011.51	241.43	770.08	52.00
43	22-Home Department	540.96	490.56	50.40	94.21
44	35-Planning and Development Department	1655.68	1202.82	452.86	900.44
45	36-Public Health Engineering Department	1376.83	885.26	491.57	110.00
46	37-Rural Works Department	4170.91	4002.12	168.79	434.42
47	40-Revenue and Land Reforms Department	31.27	16.54	14.73	0.50
48	43-Science and Technology Department	23.21	22.76	0.45	15.00
49	45-Sugar Industries Department	0.63	0.63	0.00	166.99
50	49-Water Resources Department	1679.00	1248.88	430.12	832.50
51	50-Minor Water Resource Department	248.83	180.79	68.04	112.96
Total for Capital		13686.19	9767.20	3918.99	5401.34
Grand Total		88660.21	68473.18	20187.03	11628.91

(Source: Appropriation Accounts of the State, 2014-15)

Appendix- 2.5
(Reference: Paragraph 2.3.6; Page 37)
Excessive/unnecessary Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-001-0001-Direction	9.10	0.43	8.54	0.27	0.72
2		2401-00-108-0320-National oil seed and Palm Oil Mission	6.30	0.68	0.97	5.20	0.81
3		2401-00-789-0128-Development of Warehousing and Storage	4.48	0.64	0.64	4.33	0.15
4		2402-00-789-0101-Land Conservation Work	4.04	0.50	2.16	0.00	2.38
5		2415-01-004-0006-Scheme for Soil testing and quality control Laboratory	5.18	0.35	5.02	0.26	0.25
6		2415-01-277-0005-Grants-in-aid to Rajendra Agriculture University	92.40	5.26	92.42	0.00	5.24
7	2	2403-00-101-0004-Animal Health Production Institution	0.62	0.25	0.84	0.02	0.01
8		2405-00-001-0101-Re-organisation of Fisheries Directorate	1.43	0.42	0.59	1.16	0.10
9	3	2059-80-001-0001-Direction	15.43	0.93	14.37	1.97	0.02
10		2059-80-001-0011-Horticulture (Establishment)	20.71	0.10	19.56	1.19	0.06
11	6	2015-00-102-0001-Headquarters Charges and General Establishment	22.16	1.76	17.88	5.63	0.41
12		2015-00-106-0001-State Legislative Assembly Election	3.77	7.60	8.78	2.49	0.10
13	9	2425-00-001-0001-Direction	3.79	0.06	3.66	0.08	0.11
14	12	2054-00-095-0002-Maintenance of Provident fund Accounts	18.39	1.83	14.40	5.58	0.24
15	13	2049-04-101-0002-Interest on Block Loans received from 1989-1990	74.55	36.60	109.09	0.00	2.06
16		2049-60-701-0005-Interest on delayed payment of all types of Pension (including Family Pension) and arrear amount of Death-Cum-Retirement Gratuity	0.10	0.10	0.14	0.00	0.06
17	16	2515-00-001-0003-Establishment of District Panchayat	232.95	1.00	168.64	49.20	16.11
18		2515-00-003-0001-Training of Panchayat Employees	2.85	0.18	2.29	0.55	0.19
19		3451-00-090-0028- Panchayati Raj Department	1.19	0.08	0.97	0.24	0.06
20	18	3456-00-001-0003-District Charges(Consumer Protection)	15.25	0.02	9.48	0.00	5.79
21	19	2406-01-003-0001- Training,Public Relation and Research	1.78	0.10	1.59	0.23	0.06
22		2406-01-800-0105-Road Side farm	37.25	4.68	38.95	2.97	0.01
23	20	2210-01-110-0002-Darbhanga Medical College Hospital	62.89	4.82	56.09	0.00	11.62
24		2210-01-110-0006-Magadh Medical College Hospital, Gaya	28.17	2.90	29.69	0.00	1.38
25		2210-01-110-0010-Indira Gandhi Cardiac Institute, Patna	28.29	0.75	20.48	0.00	8.56
26		2210-03-110-0001-Public Health Centre	84.61	1.15	63.14	21.89	0.73

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
27	20	2210-05-105-0003-Darbhanga Medical College	48.75	8.66	51.37	0.00	6.04	
28		2210-05-105-0007-Magadh Medical College	18.98	5.21	22.63	0.00	1.56	
29		2210-05-105-0008-Sri Krishna Medical College, Muzaffarpur	21.70	1.67	20.54	0.00	2.83	
30		2210-05-105-0022-Vardhaman Institute of Health Science, Pawapuri	8.16	7.41	8.74	0.00	6.83	
31		2210-05-105-0023-Government Medical College, Bettiah	13.18	4.82	11.15	0.00	6.85	
32		2210-06-001-0001-Superintendence	7.36	0.03	6.00	1.24	0.15	
33		2210-06-003-0002-Public Health Institutions	15.55	0.04	7.89	0.00	7.70	
34		2210-06-107-0001-Public Health Laboratories	3.79	1.06	3.64	0.95	0.26	
35		2210-06-113-0001-Training and Extension Movement	0.56	0.02	0.54	0.02	0.02	
36		2211-00-101-0205-Health and Medical Education in Human Resources	335.34	2.00	288.75	0.00	48.59	
37		2251-00-090-0007-Health Department	3.82	0.12	3.02	0.67	0.25	
38		21	2202-01-001-0001-Directorate of Primary Education	3.70	0.14	2.93	0.00	0.91
39			2202-01-102-0001-Assistance to Non-Government Primary Schools	25.00	6.04	20.89	0.00	10.15
40			2202-01-104-0001-Inspection	118.82	9.49	97.81	0.00	30.50
41	2202-01-107-0001-Primary Teacher's Training College		40.32	4.00	35.44	0.00	8.88	
42	2202-01-109-0103-Tour for Student of Middle School		28.73	29.72	17.29	0.00	41.16	
43	2202-01-111-0101-Serva Shiksha Abhiyan (SSA)		1.50	48.59	25.41	0.00	24.68	
44	2202-02-001-0002-District Education Officer and Sub-Divisional Education Officer		30.84	5.00	26.77	0.00	9.07	
45	2202-02-001-0101-Directorate of Secondary Education		41.44	6.48	2.32	0.00	45.60	
46	2202-02-107-0105-Chief Minister Boys Cycle Scheme		159.50	1.35	136.81	0.00	24.04	
47	2202-02-107-0106-Chief Minister Girls Cycle Scheme		155.25	6.93	145.74	0.00	16.44	
48	2202-02-109-0207-Rastriya Madhyamik Shiksha Abhiyan (RMSA)		137.66	8.60	137.66	0.00	8.60	
49	2202-02-110-0003-Secondary Multipurpose Minority Schools		44.00	8.00	44.01	0.00	7.99	
50	2202-02-191-0001-Consolidated Payment to Municipal Secondary Teachers		15.43	0.99	13.00	0.00	3.42	
51	2202-02-192-0001-Consolidated Payment to Municipal Secondary Teachers		17.95	3.51	17.52	0.00	3.94	
52	2202-02-789-0101-Chief Minister Boys Bicycle Scheme		25.50	5.92	24.22	0.00	7.20	
53	2202-02-789-0102-Chief Minister Girls Bicycle Scheme		24.75	5.31	23.47	0.00	6.59	
54	2202-03-001-0001-Direction and Administration	2.86	4.02	5.25	0.00	1.63		

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
55	21	2202-03-102-0009-Bhagalpur University	422.84	18.28	308.79	0.00	132.33
56		2202-03-102-0012-Kameshwar Singh Darbhanga Sanskrit University	105.06	1.98	62.23	0.00	44.81
57		2202-03-102-0119-Nalanda International University, Nalanda	0.00	26.31	0.00	0.00	26.31
58		2202-03-800-0002-Inter University Board	0.06	0.01	0.06	0.00	0.01
59		2202-04-001-0002-Public Education Directorate	1.85	0.18	1.92	0.00	0.11
60		2202-04-200-0001-District Public Education Office	6.15	0.29	4.97	0.00	1.47
61		2202-80-001-0001-Headquarters Establishment	5.84	0.14	4.87	0.00	1.11
62		2202-80-001-0002-State Education Research and Training Institute Directorate	0.79	0.38	0.76	0.00	0.41
63		2202-80-004-0003-Jagiivan Ram Parliamentary Study and Political Research Institute, Patna	1.34	1.98	2.02	0.00	1.30
64		2202-80-004-0005-Research in Arabic and Persian	0.40	0.04	0.38	0.00	0.06
65		2202-80-004-0006-Ancient Jain Sculpture Research Institute, Vaishali	0.71	0.01	0.67	0.00	0.05
66		2202-80-004-0007-K.P Jaiswal Research Institute, Patna	1.43	0.43	1.47	0.00	0.39
67		2204-00-104-0108-Bihar Sub Junior Meet Whim Programme	2.00	2.45	3.13	0.00	1.32
68		2205-00-105-0001-Public library	1.32	0.60	1.58	0.00	0.34
69		22	2052-00-090-0006-Home(Police) Department	4.59	0.12	4.51	0.19
70	2055-00-001-0001-Superintendence		31.09	0.33	27.35	0.00	4.07
71	2055-00-101-0001-Criminal Investigation Department		140.86	0.18	125.51	0.00	15.53
72	2055-00-104-0002-Unmounted Military Police		619.55	11.54	549.55	0.00	81.54
73	2055-00-109-0017-Expenditure Related to Security Purpose in Naxal affected areas		8.50	4.75	11.60	0.00	1.65
74	2055-00-114-0001-Signal		44.70	0.60	42.03	0.00	3.27
75	2055-00-115-0001-Equivalent amount of Central Government under Police modernisation scheme		36.00	6.28	8.55	0.00	33.73
76	2056-00-101-0006-Liberated Jail		0.82	0.08	0.56	0.00	0.34
77	2235-60-200-0004-Relief to Riot affected persons		3.50	0.50	3.28	0.00	0.72
78	23		2851-00-103-0001-Handloom Development Scheme	1.89	0.10	1.23	0.00
79		2852-08-001-0001-Food Processing Industries Directorate	0.55	0.08	0.54	0.00	0.09
80		2852-80-102-0160-Scheme for Pre-production and Post-production facilities	670.00	15.00	366.32	295.00	23.68
81	24	2220-01-001-0001-Direction and Administration	10.17	0.42	3.35	7.00	0.24
82		2251-00-090-0014-Information and Public Relation Department	0.83	0.07	0.42	0.47	0.01

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
83	26	2230-01-789-0102-Bonded Labour Welfare Programme	0.13	0.20	0.13	0.19	0.01
84	29	2853-02-001-0001-Mining and Geological Establishment	18.71	0.01	13.50	5.09	0.13
85	33	2053-00-101-0001-Head Office	20.15	1.37	17.40	3.82	0.30
86	35	2052-00-090-0012-Development Commissioner	0.77	0.03	0.59	0.18	0.03
87		2070-00-001-0105-Bihar Local Area Development Agency	0.00	4.00	0.00	0.00	4.00
88	38	2039-00-001-0001-Superintendence	6.44	0.04	4.15	2.28	0.05
89		2052-00-092-0007-Stamps and Excise Commissioner	0.53	0.04	0.43	0.08	0.06
90	39	2235-01-200-0004-Grants-in-aid for compensation of land to Persons displaced by soil erosion	12.17	3.50	8.98	0.09	6.60
91		2245-02-101-0010-Grants to dependants of dead persons from thunderbolt	2.00	2.00	3.21	0.66	0.13
92	41	5054-03-101-0101-Bridge	621.31	13.69	1.05	27.23	606.72
93		5054-03-337-0206-Central Road Fund	100.00	25.05	62.42	11.11	51.52
94	42	2216-03-796-0202-Indira Awas Yojana (IAY)	25.92	37.00	29.77	20.72	12.43
95		2216-03-796-0302-Indira Awas Yojana (IAY)	11.36	14.00	11.34	7.04	6.98
96	43	2203-00-105-0101-Graduate Level Course World Bank Aided Polytechnic Education Strengthening Scheme	0.46	0.05	0.33	0.15	0.03
97	47	2041-00-001-0001-State Transport Tribunal	5.92	0.20	4.47	1.39	0.26
98		2041-00-101-0002-Control on Motor Vehicle	30.13	0.68	24.28	6.32	0.21
99	48	2217-80-001-0002-Establishment of Urban and Regional Organisation	1.28	0.11	1.19	0.18	0.02
100		2217-80-001-0004-Municipal Building Tribunal	0.00	0.37	0.12	0.04	0.21
101		2251-00-090-0005-Urban Development and Housing Department	5.43	1.04	4.99	0.74	0.74
102	49	2700-02-001-0001-Establishment	79.67	3.05	79.85	2.80	0.07
103		2700-03-001-0001-Establishment	152.26	5.00	152.32	4.46	0.48
104		2701-04-001-0001-Establishment	30.19	1.16	30.32	1.00	0.03
105		4700-04-001-0101-Establishment	7.50	0.16	6.93	0.71	0.02
106	50	2702-03-103-0002-Government Tubewells	269.60	18.00	141.98	142.70	2.92
Total			5652.89	482.20	4028.59	647.78	1458.72

(Source: Detailed Appropriation Accounts (including Grants Audit Register), 2014-15 Government of Bihar)

Appendix- 2.6
(Reference: Paragraph 2.3.6; Page 37)
Insufficient withdrawal through Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-109-0001-Divisional, District and Sub-divisional establishment	212.82	147.28	8.86	52.27	4.41
2		2401-00-119-0001-Horticulture Development Scheme	16.23	11.43	0.43	3.75	0.62
3		2402-00-102-0112-Land Conservation Work	23.97	11.19	0.40	0.00	12.38
4	2	2403-00-103-0003-Scheme for Range Poultry Farm, Central Poultry Development Production and Distribution of Poultry Feed	5.99	4.71	0.25	0.00	1.03
5		2405-00-101-0104-Development and Renovation of Pond Fish	39.50	7.74	1.00	30.40	0.36
6	6	2015-00-105-0001-Parliamentary Election	215.00	189.26	9.36	7.09	9.29
7	9	2425-00-001-0002-Superintendence	57.49	56.49	0.06	0.65	0.29
8	12	2052-00-090-0008-Finance Department	61.71	36.78	1.83	22.62	0.48
9		7610-00-201-0001-House Building Advances to Government Servant	7.00	5.29	1.50	0.01	0.20
10		7610-00-204-0001-Advances to Officers for purchase of Computers	2.00	0.69	0.50	0.79	0.02
11	13	2049-01-101-0001-Interest on Bihar State Development Loans(Interest bearing)	2909.60	2644.69	54.42	0.00	210.49
12	19	2406-01-789-0102-Canal Side Farm	11.17	9.77	0.79	0.29	0.32
13	20	2210-01-001-0002-District Medical Officer	33.10	26.96	0.07	5.75	0.32
14		2210-01-110-0001-Patna Medical College Hospital	125.00	105.98	2.90	0.00	16.12
15		2210-01-110-0008-Sri Krishna Medical College Hospital, Muzaffarpur	39.85	32.25	2.00	0.00	5.60
16		2210-01-200-0008-Blood Bank	3.98	2.20	0.95	0.00	0.83
17		2210-03-101-0003-Health Sub Centre	61.73	40.40	4.82	0.00	16.51
18		2210-03-103-0001-Primary Health Centre	867.05	701.01	13.50	147.16	5.38
19		2210-05-105-0001-Patna Medical College	77.91	61.65	1.00	0.00	15.26
20		2210-05-105-0009-Dental College, Patna	5.10	3.43	0.52	0.00	1.15
21		2210-05-105-0013-Pharmacy Training	1.67	1.05	0.20	0.00	0.42
22		2210-05-105-0017-Indira Gandhi Institute of Medical Science, Patna	75.50	50.00	15.49	0.00	10.01
23		2210-06-101-0003-National Malaria Eradication Programme	37.24	24.50	7.41	0.00	5.33

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
24		2210-06-104-0001-Drug Control Establishment	11.71	9.13	0.04	0.00	2.54
25		2211-00-001-0204- Health and Medical Education in Human Resource	41.36	20.95	2.00	0.00	18.41
26	21	2202-01-101-0001- Government Primary and Middle School	5409.62	3465.68	38.67	0.00	1905.27
27		2202-01-111-0301-Sarva Shiksha Abhiyan (SSA)	2621.05	2030.31	134.05	0.00	456.69
28		2202-02-109-0208-Scheme for establishment of 6000 Ideal Schools in the Form of quality on Block Level	305.30	0.00	8.60	0.00	296.70
29		2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers	316.17	228.16	4.51	0.00	83.50
30		2202-03-102-0002-Magadh University	819.88	559.94	24.87	0.00	235.07
31		2202-03-102-0003-Baba Sahab Bhim Rao Ambedkar (Bihar University)	468.99	316.89	0.68	0.00	151.42
32	22	2055-00-001-0009- Expenditure on Deployed Para Military Force	677.74	651.70	0.12	0.00	25.92
33		2055-00-104-0003-Special Task Force	124.46	56.88	0.60	0.00	66.98
34		2055-00-109-0001-District Executive Force	2566.97	2219.33	6.65	0.00	340.99
35		2055-00-109-0005-Special Auxiliary Police	166.25	131.66	11.54	0.00	23.05
36		2055-00-109-0006- Strengthening of Naxal affected Police Station/Outer Post under Security Related Expenditure(SRE) Scheme	16.00	8.90	3.00	0.00	4.10
37		2055-00-109-0009-Hiring of Vehicles/Helicopters/Communication resources during emergency in the district covered under SRE Scheme(Recoupment from Government of India)	11.00	0.04	1.75	0.00	9.21
38		2055-00-111-0002-Order Police	179.52	153.62	0.15	0.00	25.75
39		2056-00-101-0001-Central Jail	99.76	66.24	0.08	8.48	24.96
40		2056-00-101-0002-District Jail	121.17	71.00	0.15	11.00	39.02
41		2056-00-102-0001-Central Jail	16.75	15.40	0.11	0.86	0.38
42		2235-60-200-0009-JP Senani Samman Yojana	13.00	11.40	0.20	1.39	0.01
43		2235-60-200-0011-Relief on humanity ground	2.00	0.68	0.50	0.00	0.82
44		4055-00-051-0101- Construction and Maintenance of Police Buildings	227.16	192.95	31.00	0.00	3.21
45	23	2851-00-102-0001- Demonstration Centres	33.06	18.28	0.10	0.00	14.68

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46		2851-00-103-0113-Strengthening of Craft Research Scheme Institution	18.70	1.47	4.00	0.10	13.13
47		2851-00-107-0101-Special Component Plan for Backward Classes Development of Sericulture	48.00	11.72	11.00	0.00	25.28
48		2852-80-001-0002-Direction	27.63	18.31	0.08	0.00	9.24
49	24	2220-01-106-0002-District Units	25.25	13.86	0.49	10.43	0.47
50	26	2230-01-109-0101-House Construction for Beedi Workers	0.40	0.24	0.10	0.05	0.01
51		2230-01-114-0102-Expenditure on repatriation of Inter State Migrant Labour	1.57	0.97	0.14	0.43	0.03
52	29	3451-00-090-0004-Mines and Geology Department	0.52	0.43	0.01	0.07	0.01
53	35	2053-00-094-0007-Strengthening of Planning System	89.86	60.48	0.24	27.72	1.42
54	36	2215-01-102-0002-Hand Tube wells,Tanks,Wells and High Flow Tubewells	146.91	121.49	3.00	22.09	0.33
55	38	2030-03-001-0002-District Charges	57.78	38.45	0.04	18.08	1.21
56		2039-00-001-0002- District Charges	65.79	45.76	0.05	18.55	1.43
57	39	2245-01-101-0001-Grants in cash to helpless and handicapped persons	30.00	0.00	7.50	0.00	22.50
58		2245-80-800-0102-Awareness and Capability Creation	11.28	1.91	2.58	6.72	0.07
59	41	3054-80-001-0002-Supervision	252.40	191.57	1.20	57.41	2.22
60		5054-02-337-0101-India Nepal Border Road	224.00	148.38	8.74	16.54	50.34
61		5054-03-101-0104-Chief Minister Bridge Construction Scheme	400.00	70.60	30.00	18.20	281.20
62	42	2216-03-105-0202-Indira Awas Yojana (IAY)	1144.80	425.28	37.00	649.40	33.12
63		2216-03-105-0302-Indira Awas Yojana (IAY)	484.88	160.61	112.00	207.40	4.87
64	43	2203-00-112-0001-Graduate and Post Graduate Course	25.26	23.74	0.03	1.21	0.28
65	44	2225-01-277-0003-Residential School	95.26	73.28	0.05	21.84	0.09
66	45	2401-00-108-0109-Sugarcane Development	125.46	35.39	12.60	76.75	0.72
67		2401-00-789-0108-Sugarcane Development	17.51	1.70	2.25	13.29	0.27
68	48	2217-80-193-0007-Urban Managers	1.17	0.84	0.12	0.13	0.08
69	49	2700-03-101-0002-Other Maintenance Expenditure	29.60	11.65	5.00	9.27	3.68
70		2711-01-103-0002-Other Maintenance Expenditure	110.45	82.02	10.30	18.01	0.12

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
71		4700-04-051-0101-Irrigation Projects of Kiul-Badua-Chandan Basin (Works)	20.70	2.68	1.00	16.90	0.12
72		4701-03-001-0101-Establishment	1.80	1.42	0.16	0.21	0.01
73		4711-01-051-0102-Water Drainage Projects (Works)	13.03	2.97	2.00	7.50	0.56
74	50	2702-03-103-0007-Other Maintenance Expenditure	106.47	6.29	18.00	82.17	0.01
75		4702-00-101-0101-Minor Irrigation	53.98	35.04	11.24	7.47	0.23
76		4702-00-789-0101-Minor Irrigation Scheme	21.27	14.49	5.32	1.40	0.06
Total			22791.26	16006.93	683.87	1601.85	4498.61

(Source: Detailed Appropriation Accounts (including Grants Audit Register), 2014-15 Government of Bihar)

Appendix- 2.7
(Reference: Paragraph 2.3.7; Page 39)
Substantial surrenders (₹ five crore or more than 50 per cent of the total provision) made during the year

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1-Agriculture Department	2401-00-001-0112-Development of warehousing and storage	27.07	3.75	22.98	0.34	84.89
2		2401-00-102-0301-National Food Security Mission	16.92	0.22	16.70	0.00	98.70
3		2401-00-103-0109-Extension of quality seed farms-Expenditure on farming	90.93	26.90	63.30	0.73	69.61
4		2401-00-103-0115-Seed Production Programme by Bihar State Seed Corporation	34.96	3.83	31.02	0.11	88.73
5		2401-00-103-0417-Development and Strengthening of Infrastructure facilities for production and distribution of quality seeds.	38.31	0.57	37.51	0.23	97.91
6		2401-00-105-0106-Upliftment of Organic Farming	169.20	64.91	104.29	0.00	61.64
7		2401-00-105-0307-National Maintainable Agriculture Mission	38.07	17.23	20.84	0.00	54.74
8		2401-00-109-0103-Emergency scheme for Flood/ Drought	215.72	85.91	129.81	0.00	60.18
9		2401-00-109-0114-Agri-business Infrastructure Development Project (EAP)	34.24	0.26	33.98	0.00	99.24
10		2401-00-109-0217-National Agriculture Extension and Technology Mission	141.80	0.00	122.97	18.83	86.72
11		2401-00-119-0224-National Horticulture Mission	44.54	7.00	37.54	0.00	84.28
12		2401-00-119-0324- National Horticulture Mission	36.90	13.99	22.91	0.00	62.09
13		2401-00-789-0116-Seed Production Programme by Bihar State Seed Corporation	5.82	0.61	5.18	0.03	89.00
14		2401-00-789-0117-Seed Production Programme	16.14	3.41	12.64	0.09	78.31
15		2401-00-789-0125-Emergency Scheme For Flood/Drought	51.53	11.83	38.64	1.06	74.99
16		2401-00-789-0126-Upliftment of Organic Farming	28.00	7.22	20.14	0.64	71.93
17		2401-00-796-0147-Emergency Scheme for Flood/Drought	5.76	0.61	5.07	0.08	88.02
18		2402-00-102-0213-Integrated Water Management Programme(IWMP)	70.00	11.47	58.53	0.00	83.61
19		2402-00-102-0313- Integrated Water Management Programme(IWMP)	20.73	0.00	19.59	1.14	94.50
20		2415-01-004-0107-Strengthening of Soil, Seed and Fertiliser Laboratory	11.97	3.73	8.16	0.08	68.17

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	1-Agriculture Department	2415-01-277-0110-Agriculture College, Purnea	39.99	18.68	21.31	0.00	53.29
22		2415-07-277-0101-Horticulture College, Nalanda	14.41	5.68	8.73	0.00	60.58
23		4401-00-051-0101-Establishment of Buildings of Agriculture Office	41.55	12.51	29.04	0.00	69.89
24	2-Animal and Fisheries Resources Department	2403-00-103-0106-Range Poultry Farm, Central Poultry Development and Production and Distribution of Poultry Feed	28.11	5.93	22.18	0.00	78.90
25		2403-00-106-0210-National Live Stock Health and Disease Control Programme	34.87	2.12	32.75	0.00	93.92
26		2403-00-106-0310- National Live Stock Health and Disease Control Programme	7.50	1.11	6.39	0.00	85.20
27		2405-00-101-0104-Development and Renovation of Pond Fish	39.50	7.74	31.40	0.36	79.49
28	3-Building Construction Department	2059-01-053-0017-Maintenance & Repairs of Buildings of Law Department	7.71	2.58	5.13	0.00	66.54
29		2059-60-052-0401-Scheme for Implementation of Personal Disability ACT 1995 (SIPDA)	5.86	0.21	5.65	0.00	96.42
30		2059-80-051-0001-Other Administrative Services	9.00	1.14	7.86	0.00	87.33
31		2059-80-053-0002-Work Charged establishment	10.00	1.58	8.41	0.01	84.10
32		4047-00-051-0101-Building of Commercial Taxes Department	5.93	0.26	5.67	0.00	95.62
33		4047-00-051-0105-Installation of additional resources in Treasury Offices	29.99	6.80	23.19	0.00	77.33
34		4059-01-051-0104-Construction of Collectorate and other office buildings for General Administration Department	35.29	15.74	19.55	0.00	55.40
35		4059-01-051-0107-Building of Finance Department	15.00	0.40	14.60	0.00	97.33
36		4059-01-051-0118-Modernisation of Buildings of Panchayati Raj Department	6.16	0.55	5.61	0.00	91.07
37		4059-60-051-0104-Construction and Maintenance of Circuit House	14.00	2.98	11.02	0.00	78.71
38		4059-60-051-0112-Construction/Re-construction/Upgradation of Industrial Training Institute (ITI) Buildings	14.00	4.17	9.73	0.10	69.50
39		4059-60-051-0218-Scheme for development of Scheduled Castes	19.60	5.25	12.14	2.21	61.94
40		4210-01-110-0116-Construction of Buildings of Urban Hospital	33.00	3.44	29.56	0.00	89.58
41		4216-01-051-0102-Construction of Residential Buildings for General Administration Department	18.00	4.09	13.91	0.00	77.28

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
42	3-Building Construction Department	4216-01-700-0101-Other housing	15.00	0.15	14.85	0.00	99.00
43		4408-02-101-0101-Programme for Construction of Godown for Food Storage for targeted Public Distribution System	623.00	11.68	611.32	0.00	98.13
44	9-Co-operative Department	2408-02-190-0101-Grants to Bihar State Store Corporation for Godown Construction	33.80	14.37	19.43	0.00	57.49
45		2425-00-001-0107-Renovation of offices of the Co-operative department	10.00	0.00	9.92	0.08	99.20
46		2425-00-108-0415-Integrated Co-operative Development Project	55.29	0.03	55.26	0.00	99.95
47	10-Energy Department	2801-02-190-0001-Bihar State Power Generation Company Ltd. (for reimbursement of payments towards entry tax on goods under Sam VikashYojana)	10.00	2.09	7.91	0.00	79.10
48		2801-05-190-0001-North Bihar Power Distribution Company Ltd. (for reimbursement of payments towards entry tax on goods under Sam VikashYojana)	20.00	7.98	12.02	0.00	60.10
49		4801-02-190-0203-Backward Region Grant Fund (BRGF State Component for BSPGCL)	50.00	22.10	27.90	0.00	55.80
50		4801-05-190-0208- Backward Region Grant Fund (BRGF State Component for BSPTCL)	900.00	175.64	724.36	0.00	80.48
51		4801-05-190-0209- Backward Region Grant Fund (BRGF State Component for SBPDCL)	850.00	230.00	620.00	0.00	72.94
52		4801-05-190-0210- Backward Region Grant Fund (BRGF State Component for NBPDC)	850.00	236.63	613.37	0.00	72.16
53		6801-00-190-0015-South Bihar Power Distribution Company Ltd. (for payment of interest against Loan taken from Rural Electrification Corporation)	20.00	1.90	18.10	0.00	90.50
54		6801-00-190-0016-North Bihar Power Distribution Company Ltd. (for payment of interest against Loan taken from Rural Electrification Corporation)	30.00	8.96	21.04	0.00	70.13
55		6801-00-190-0017-South Bihar Power Distribution Company Ltd. (Repayment of Principle against Loan taken from Rural Electrification Corporation)	16.05	3.37	12.68	0.00	79.00
56		6801-00-190-0018-North Bihar Power Distribution Company Ltd. (Repayment of Principle against Loan taken from Rural Electrification Corporation)	25.32	4.02	21.30	0.00	84.12
57		6801-00-201-0101-Loans to Bihar State Hydro Electric Corporation	38.93	10.00	28.93	0.00	74.31

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
58	12-Finance Department	2054-00-095-0103-Bihar Revenue Administration Intranet (Brain Project and Mission Mode Project)	80.00	12.81	67.19	0.00	83.99
59	16-Panchayati Raj Department	2015-00-109-0002-Election of Zila Parishads / Panchayat Samities/Gram Panchayats	20.00	3.61	15.54	0.85	77.70
60		2515-00-101-0213-Backward Region Grant Fund (District component) (ACA)	815.02	313.52	481.58	19.92	59.09
61		2515-00-197-0205-Rajiv Gandhi Panchayat Empowerment Movement	25.00	1.58	22.45	0.97	89.80
62		2515-00-197-0305-Rajiv Gandhi Panchayat Empowerment Movement	8.30	0.65	6.95	0.70	83.73
63		18-Food and Consumer Protection Department	3456-00-789-0302-National Food Protection Mission	183.80	19.89	142.94	20.97
64		3456-00-796-0302-National Food Protection Mission	12.25	2.02	8.63	1.60	70.45
65	19-Environment & Forest Department	2406-01-101-0110-Conservation and Structural Strengthening of Forests (Finance Commission)	8.70	3.42	5.25	0.03	60.34
66	20-Health Department	4210-01-051-0104-Construction of Government Dispensary in Urban Area	15.00	0.23	14.77	0.00	98.47
67		4210-01-110-0113-Construction and Renovation of District and Sub divisional Hospital Building	72.00	10.80	61.20	0.00	85.00
68		4210-02-110-0203-National Health Mission including NRHM	100.00	27.84	72.16	0.00	72.16
69		4210-02-110-0303-National Health Mission including NRHM	33.33	15.52	17.81	0.00	53.44
70	22-Home Department	2055-00-104-0004-Anti Terrorist Squad	27.23	4.51	20.66	2.06	75.87
71		2070-00-108-0102-Purchase of Fire Extinguisher Equipments	25.00	3.36	21.64	0.00	86.56
72	23-Industries Department	2408-01-103-0201-National Food Processing Mission	18.14	2.30	15.84	0.00	87.32
73	24-Information and Public Relation Department	2220-60-106-0101-Regional Publicity Scheme	78.00	11.93	66.07	0.00	84.71
74	25-Information Technology Department	2852-07-202-0106-Gyan City Project	47.17	9.99	37.18	0.00	78.82
75		2852-07-202-0109-e-Governance State Scheme	35.80	6.29	28.31	1.20	79.08
76		2852-07-202-0212-National e-Administration Work Scheme (NEGAP) (ACA)	46.45	19.27	27.18	0.00	58.51
77		3451-00-090-0118- Local Network of Secretariat	10.00	3.36	6.64	0.00	66.40
78		4859-02-004-0101-Bihar State Wide Area Network (SWAN)	10.00	4.00	6.00	0.00	60.00

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
79	27-Law Department	2014-00-003-0001-Bihar Judicial Academy	18.59	8.55	10.04	0.00	54.01	
80		2014-00-117-0101-Family Courts	7.68	1.63	6.05	0.00	78.78	
81	35-Planning and Development Department	2053-00-093-0105- Finance Commission State Protocol Fund	19.00	7.50	11.50	0.00	60.53	
82		3454-02-204-0401-Economic census	28.28	3.29	24.99	0.00	88.37	
83		4070-00-051-0210-Border Area Development Programme (BADP)	63.58	31.37	32.21	0.00	50.66	
84		4070-00-789-0103-Chief Minister Area Development Scheme	143.64	17.92	95.72	30.00	66.64	
85		4070-00-796-0101-Chief Minister Area Development Scheme	7.68	0.29	6.97	0.42	90.76	
86		5475-00-112-0202-Support to Statistical Strengthening	43.41	1.54	41.28	0.59	95.09	
87	36-Public Health Engineering Department	4215-01-102-0101-Rural Water Supply Scheme	7.90	1.37	6.53	0.00	82.66	
88	37-Rural Works Department	3054-04-105-0001-Rural Road Other Maintenance Expenditure	850.00	94.24	735.20	20.56	86.49	
89		4515-00-789-0101-Minimum needs programme	50.00	16.00	34.00	0.00	68.00	
90	39-Disaster Management Department	2245-02-101-0004-Free distribution of clothes and utensils to affected persons	10.00	0.81	9.10	0.09	91.00	
91		2245-02-101-0006-Grants for damaged buildings caused by fire	15.00	0.70	14.19	0.11	94.60	
92		2245-02-101-0007-Grants for damaged clothes caused by fire	10.00	2.59	7.14	0.27	71.40	
93		2245-02-112-0002-Evacuation of Population	52.35	7.29	44.49	0.57	84.99	
94		2245-02-112-0003-Purchase of safety and evacuation equipments for search and preventive works of disaster affected	15.00	2.01	12.75	0.24	85.00	
95		2245-05-114-0001-Agriculture Input Grant (for damaged crop)	105.43	37.42	68.01	0.00	64.51	
96		2245-80-102-0104-State Disaster Response Force	16.00	6.85	8.48	0.67	53.00	
97		2245-80-800-0102-Awareness and Capability Creation	11.28	1.91	9.30	0.07	82.45	
98		40-Revenue and Land Reforms Department	2029-00-102-0101- Revision of Survey and settlement operation	64.00	30.62	33.32	0.06	52.06
99			2029-00-103-0206-National Land Records Management Programme (NLRMP)	13.98	4.64	8.71	0.63	62.30
100	41-Road Construction Department	3054-80-001-0006-National Highway Project- Direction	50.00	0.06	35.53	14.41	71.06	
101		5054-03-789-0101-Major roads	400.00	65.83	295.15	39.02	73.79	
102	42-Rural Development Department	2216-03-105-0106-Chief Minister Centenary Indira Awas Renovation Scheme	10.00	0.08	9.90	0.02	99.00	
103		2216-03-105-0202-Indira Awas Yojana (IAY)	1144.80	425.28	686.40	33.12	59.96	
104		2216-03-105-0302-Indira Awas Yojana (IAY)	484.88	160.61	319.40	4.87	65.87	

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
105	42-Rural Development Department	2216-03-789-0202- Indira Awas Yojana (IAY)	1529.28	534.27	995.01	0.00	65.06
106		2216-03-789-0302-Indira Awas Yojana (IAY)	509.76	162.25	347.51	0.00	68.17
107		2501-06-101-0202-National Rural Livelihood Mission (NRLM)	124.22	12.68	110.99	0.55	89.35
108		2501-06-101-0302-National Rural Livelihood Mission (NRLM)	46.75	4.44	42.23	0.08	90.33
109		4515-00-103-0102- Block Minor Construction Work	25.00	9.49	15.05	0.46	60.20
110	43- Science & Technology Department	4202-02-104-0102- Polytechnic/Engineering/Technical College	15.70	7.80	7.90	0.00	50.32
111	44-Scheduled Castes and Scheduled Tribes Welfare Department	2225-01-277-0218-Scheme for Development of Scheduled Castes	96.47	28.43	67.69	0.35	70.17
112	45-Sugar Industries Department	2401-00-108-0109-Sugarcane Development	125.46	35.39	89.35	0.72	71.22
113		2401-00-789-0108-Sugarcane Development	17.51	1.70	15.54	0.27	88.75
114		2852-08-201-0103-Economical Assistance	79.97	27.21	52.76	0.00	65.97
115		2852-08-789-0101-Economic Assistance	12.00	4.08	7.92	0.00	66.00
116		6860-04-190-0001-Loans to Sugar Factories	167.62	0.63	166.99	0.00	99.62
117	48-Urban Development and Housing Department	2215-02-106-0302-National River Conservation Plan (NRCP)	58.50	12.73	45.77	0.00	78.24
118		2217-01-191-0115-Grants-in-aid to Urban Local Bodies for Transport	60.84	12.34	47.75	0.75	78.48
119		2217-03-193-0104-Civil amenities in Civil Areas	49.02	17.04	26.55	5.43	54.16
120		2217-03-193-0210-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	160.00	37.68	122.32	0.00	76.45
121		2217-80-192-0001-Grants-in-aid to Municipal Councils for primary works in the Light of recommendation of Finance Commission	72.53	19.80	52.73	0.00	72.70
122		2217-80-193-0001-Grants-in-aid to Nagar Panchayats for primary works in the Light of recommendation of Finance Commission	52.05	14.11	37.46	0.48	71.97
123		2217-80-800-0126-Monitoring / Evaluation / Supervision of Schemes, establishment of State Resource Centre and other equivalent programmes	10.00	0.73	9.27	0.00	92.70
124	49-Water Resources Department	2701-04-101-0002-Other maintenance expenditure	12.60	4.87	7.70	0.03	61.11

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
125	49-Water Resources Department	4700-01-051-0103-Irrigation projects of Koshi Basin (Works) (NABARD Aided Scheme)	16.00	4.28	11.72	0.00	73.25
126		4700-01-051-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other programme of Water Resource	114.05	26.45	65.64	21.96	57.55
127		4700-01-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other programme of Water Resource	22.82	1.49	20.33	1.00	89.09
128		4700-01-789-0101-Irrigation Projects of Koshi Basin	24.50	9.37	14.42	0.71	58.86
129		4700-02-051-0103-Irrigation Projects of Gandak Basin (Works) (NABARD Aided Scheme)	30.00	8.79	21.14	0.07	70.47
130		4700-04-051-0101-Irrigation Projects of Kiul-Badua-Chandan Basin (Works)	20.70	2.68	17.90	0.12	86.47
131		4700-04-051-0103-Irrigation Projects of Gandak Kiul-Badua-Chandan (Works) (NABARD Aided Scheme)	17.00	0.40	16.60	0.00	97.65
132		4701-03-789-0101-Irrigation Projects of Sone Basin	33.71	2.45	25.50	5.76	75.65
133		4701-04-051-0101- Irrigation Projects of Kiul-Badua-Chandan Basin (Works)	24.30	6.09	17.22	0.99	70.86
134		4701-04-051-0103- Irrigation Projects of Kiul-Badua-Chandan Basin (Works) (NABARD Aided Scheme)	16.08	4.01	11.83	0.24	73.57
135		4701-04-789-0101- Irrigation Projects of Kiul-Badua-Chandan Basin	14.46	1.83	12.13	0.50	83.89
136		4711-01-051-0408-Anti-erosion scheme for other rivers except Ganga river (River Management work in Nepal portion and Border Area) (100 Per cent Central Share)	178.00	27.23	150.70	0.07	84.66
137		4711-01-051-0102-Water Drainage Projects (Works)	13.03	2.97	9.50	0.56	72.91
138		4711-01-051-0106-Renovation of Zamindari Embankments	25.50	11.74	13.75	0.01	53.92
139		4711-01-051-0209-Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other programme of Water Resource	352.59	21.17	324.57	6.85	92.05
140		4711-01-051-0309-Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other programme of Water Resource	276.76	50.05	216.58	10.13	78.26

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
141	50-Minor Water Resource Department	2702-02-005-0002-Maintenance of lift irrigation schemes	20.00	8.83	11.17	0.00	55.85
142		2702-02-005-0101-Survey and Investigation	23.40	0.22	23.18	0.00	99.06
143		2702-03-101-0002-Other maintenance expenditure	8.00	0.34	7.56	0.10	94.50
144		2702-03-102-0005-Other maintenance expenditure	14.00	0.29	13.63	0.08	97.36
145		2702-03-103-0007-Other maintenance expenditure	106.47	6.29	100.17	0.01	94.08
146		2702-03-789-0101-Private Tubewells	8.76	3.48	5.25	0.03	59.93
147		4702-00-102-0102-Loans from NABARD for completion of new/incomplete Medium Irrigation Schemes	27.94	4.60	23.23	0.11	83.14
148	51-Social Welfare Department	2235-02-101-0106-Welfare of Poors and Destitutes	38.00	13.00	25.00	0.00	65.79
149		2235-02-102-0105-Management Information System under Integrated Child Development Scheme	11.00	4.81	5.60	0.59	50.91
150		2235-02-102-0116-Parwarish	10.00	2.40	7.60	0.00	76.00
151		2235-02-102-0224-Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	143.04	37.25	104.14	1.65	72.80
152		2235-02-103-0219-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	63.38	26.84	35.91	0.63	56.66
153		2235-02-104-0104-Bihar Social Protection Project (World Bank Aided)	68.00	2.00	66.00	0.00	97.06
154		2236-02-101-0203-Integrated Child Development Services (ICDS)	1198.35	398.78	789.59	9.98	65.89
Total			16534.26	4140.43	12102.42	291.41	73.20

(Source: Detailed Appropriation Accounts, Government of Bihar)

Appendix- 2.8

(Reference: Paragraph 2.3.7; Page 39)

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

(₹ in crore)

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
1	1-Agriculture Department	2401-00-001-0103- State Share of New Work Plan Agricultural Marketing	8.46
2		2401-00-107-0408- Strengthening and Modernisation of Insect Management in India	0.23
3		2401-00-789-0124- Agriculture Marketing	1.40
4		2401-00-789-0127- Computerisation on offices	0.35
5		2401-00-789-0132-Agri Business Infrastructure Development Project (EAP)	5.60
6		2401-00-789-0323-National Food Security Mission	2.80
7		2401-00-796-0145- Agriculture Marketing	0.14
8		2401-00-796-0154- Agri Business Infrastructure Development Project (EAP)	0.56
9		4401-00-789-0101- Establishment of Agriculture office Building	3.54
10		4401-00-796-0102- Building of Agriculture Department	0.85
11	2-Animal and Fisheries Resource Department	2403-00-103-0211- National Live Stock Management Programme	1.17
12		2403-00-103-0212- Rashtriya Krishi Vikash Yojana (RKVY) (ACA)	10.00
13		2403-00-104-0205- Rashtriya Krishi Vikash Yojana (RKVY) (ACA)	13.30
14		2403-00-106-0212- National Cattle Management	5.82
15		2403-00-106-0312- National Live Stock Management	0.47
16		2403-00-789-0206- National Live Stock Health and Diseases Control Programme	3.58
17		2403-00-789-0207- National Live Stock Management	1.11
18		2403-00-789-0306- National Live Stock Health and Disease Control Programme	0.83
19		2403-00-789-0307- National Live Stock Management	0.19
20		2404-00-102-0112- National Agriculture Development Scheme	0.25
21		2404-00-102-0214- National Dairy Development Scheme	2.00
22		2415-03-277-0101- Bihar Animal Science and Technical University	1.00
23	3-Building Construction Department	2059-01-053-0102- Renovation of Revenue and Land Reforms Department	2.00
24		2059-80-103-0004- Furnishing of Inspection Buildings	0.20
25		2059-80-103-0005- Furnishing of Governor House	0.50
26		4059-01-051-0106- Renovation of Record cell cum office building for Cabinet Secretariat Department	3.00
27		4059-01-051-0122- Minorities Welfare Office	2.60
28		4059-01-796-0104- Building for Scheduled Tribes	0.20
29		4059-60-051-0420- Strengthening Consumer Forum Phase II	3.93
30		4059-60-051-0101- Construction of Secretariat Sports Stadium	6.00
31		4059-60-051-0108- Heritage Conservation Finance Commission	65.50
32		4059-60-051-0120- Construction of G+7 Court Building in Civil Court, Patna	10.00
33		4059-60-051-0219- Rastriya Krishi Vikash Yojana (RKVY) (ACA) for Building of Animal and Fisheries Resources Department	20.00
34		4059-80-004-0001- Preliminary Work before construction	0.15
35		4059-80-051-0001- Other Administrative Services	2.00
36		4202-02-104-0207- National Higher Education Mission	2.00
37		4210-03-105-0116- Medical College	5.00
38		4216-01-700-0001- Other Administrative Services	0.05

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
39	3-Building Construction Department	4216-01-700-0206- Development of infrastructure facilities for Gram Municipality including Gram Courts	3.00	
40		4216-01-700-0306-Development of infrastructure facilities for Gram Municipality including Gram Courts	0.76	
41		4216-80-051-0103- Residence for Minorities Welfare Department	2.00	
42		4216-80-101-0001- Preliminary work before construction	0.10	
43		4235-02-104-0101-Old age Home	24.00	
44		4250-00-053-0207-Multisectoral Development Programme for Minorities	31.00	
45		4250-00-053-0307-Multisectoral Development Programme for Minorities	15.00	
46		4515-00-789-0106- Construction of Panchayat Sarkar Bhawan under Bihar Panchayat Strengthening Project (World Bank aided)	51.96	
47		4-Cabinet Secretariat Department	2052-00-090-0147- Modernisation of Secretariat Library and Purchase of Books	0.70
48			2070-00-001-0103- Redressal of Public Grievances	10.00
49	5- Secretariat of the Governor	2012-03-103-0004- Furnishing allowances of the Governor	0.05	
50		2012-03-103-0005- Electricity (Energy consumption)	0.05	
51		2012-03-103-0008- Repairs	0.14	
52	7- Vigilance Department	2070-00-104-0005- Electric vigilance energy theft prevention cell	5.30	
53	9-Co-operative Department	2401-00-796-0126- Premium Grant to State Crop Insurance Fund for pilot seasonal based crop scheme Scheduled Tribes Sub Plan	7.21	
54		2425-00-003-0102- Grants for training of departmental Officers and Staff	0.07	
55		2425-00-107-0141- Fertiliser Store and Business to PACs	5.27	
56		2425-00-108-0107- Grants-in-aid to Central Co-Operative Banks for Consolidated Co-Operative Development Project	1.95	
57		4425-00-108-0465-Integrated Co-operative Development Project	0.36	
58		6425-00-107-0106- Fertiliser Store and Business to PACs	15.74	
59		6425-00-108-0418-Integrated Co-operative Development Project	1.95	
60	10-Energy Department	2801-05-190-0004-South Bihar Power Distribution Company Ltd (for reimbursement for payments towards entry tax on goods under Sam VikashYojana)	20.00	
61		2810-60-600-0002-Grants-in-aid to Bihar Renewable Energy Development Agency	8.54	
62	11-BC and MBC Welfare Department	2225-03-277-0108-Hostel for Girls-Major Construction Works State Share (50:50)	1.00	
63		2225-03-277-0213-Scheme for development of economically Backward Classes	2.00	
64		4225-03-190-0101-Backward Classes Finance and Development Corporation	1.00	
65		4225-03-277-0101-Construction and Renovation of Buildings of Residential School and Hostel	5.00	
66	12-Finance Department	2070-00-800-0008-Miscellaneous and Contingent Expenditure	1.50	
67		2204-00-104-0005-Grants-in-aid to Secretariat Sports Club for organising for All India Services Competition	0.07	
68	16-Panchayati Raj Department	2515-00-003-0204-Rajiv Gandhi Panchayat Empowerment Programme	50.00	
69		2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	16.60	
70		2515-00-101-0110-Panchayati Raj Management and Human Resource	83.00	
71		2515-00-196-0208-Rajiv Gandhi Panchayat Empowerment Movement	25.00	

Appendices

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
72	16-Panchayati Raj Department	2515-00-196-0308- Rajiv Gandhi Panchayat Empowerment Movement	8.40
73		2515-00-197-0004-Contribution to Block Panchayats in the Light of Recommendation of State Finance Commission	170.27
74		2515-00-198-0009-Contribution to Gram Panchayats in the Light of Recommendation of State Finance Commission	746.63
75		2515-00-198-0212-Rajiv Gandhi Panchayat Empowerment Movement	125.00
76		2515-00-198-0312- Rajiv Gandhi Panchayat Empowerment Scheme	41.70
77		2515-00-789-0107-Panchayati Raj Management and Human Resources Development	17.00
78		4515-00-101-0104- Panchayat Sarkar Bhawan Recommendation of Finance Commission	0.50
79		4515-00-101-0206-Rajiv Gandhi Panchayat Strengthening Scheme	75.00
80		4515-00-101-0306- Rajiv Gandhi Panchayat Strengthening Scheme	25.00
81		17-Commercial Tax Department	2040-00-101-0002-Bhamashah Samman Yojana
82	18-Food and Consumer Protection Department	3456-00-001-0407-Strengthening Consumer Forum Phase II	1.10
83		3456-00-102-0103-District Charges Public Distribution System Consumer Protection	9.00
84		3456-00-102-0105-Fully computerisation of targeted Public Distribution System	200.00
85		3456-00-102-0206-National Food Protection Mission	50.00
86		3456-00-102-0407-Fully computerisation of targeted Public Distribution System	17.89
87		3456-00-191-0101-Meeting & Travelling allowances to Non-Government Members of Constituted Committee for vigilance and Monitoring to attend Meeting	0.50
88		3456-00-192-0101- Meeting & Travelling allowances to Non-Government Members of Constituted Committee for vigilance and Monitoring to attend Meeting	0.86
89		3456-00-193-0101- Meeting & Travelling allowances to Non-Government Members of Constituted Committee for vigilance and Monitoring to attend Meeting	1.50
90		3456-00-198-0101- Meeting & Travelling allowances to Non-Government Members of Constituted Committee for vigilance and Monitoring to attend Meeting	2.50
91	19-Environment and Forest Department	2406-01-796-0134-Conservation and Structural Strengthening of Forests (Finance Commission)	0.90
92		2406-04-101-0202-National Resources and Ecosystem Conservation	1.00
93		2406-04-101-0302- National Resources and Ecosystem Conservation	0.30
94	20-Health Department	2210-01-110-0016- Mental Hospital	10.00
95	21-Education Department	2202-03-103-0101- Government Women College	2.00
96	22-Home Department	2055-00-001-0006-Expenditure related to security in violence affected areas (recoupment from Government of India)	0.43
97		2055-00-003-0004-Expenditure related to security in Naxal Affected Areas (Recoupment from Government of India)	0.30
98		2070-00-108-0205-National Scheme for Modernisation of Police and Other Forces	4.93
99		4055-00-207-0001-Equivalent amount of Central Government under Police Modernisation Scheme	72.00
100	23-Industries Department	2408-01-789-0301-National Food Processing Mission	0.95
101		4851-00-102-0102-Tool Room Training Centre	0.53
102		4860-60-102-0201-Assistance to States for Infrastructure Development of Exports (ASIDE)	12.07

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
103	23-Industries Department	4860-60-102-0301- Assistance to States for Infrastructure development of Exports (ASIDE)	0.40	
104		4860-60-789-0301- Assistance to States for Infrastructure development of Exports (ASIDE)	0.10	
105		6885-01-190-0110-Loan to Bihar State Financial Corporation	0.20	
106	24-Information & Public Relation Department	2220-60-103-0002-Centenary Journalism Honour Fund	0.07	
107	25-Information Technology Department	2230-03-001-0101-Skill Development Mission	60.00	
108		2852-07-202-0101-National e-Governance Scheme-Common Service Centre	1.00	
109		2852-07-202-0103-DPR for e-Governance Projects	2.00	
110		2852-07-202-0104- e-Purchasing Plan	1.00	
111		2852-07-202-0105-State's Portal Scheme	2.00	
112		2852-07-202-0108-State Data Centre	1.00	
113	26-Labour Resource Department	2230-02-101-0112-Simapar Sramik Awam anya manaw bal ke niyojan hetu byuro	0.15	
114		2230-03-003-0129-Bihar Skill Development Mission	130.32	
115		2235-60-110-0202-Social Security for Unorganised Labourers including National Health Insurance Scheme	60.00	
116	27-Law Department	2014-00-114-0105-Grant to Bar Council/Association of Bihar State/District/Sub-Division	5.00	
117	30-Minorities Welfare Department	2250-00-003-0101-Training to Minority Class Works	0.10	
118		2250-00-800-0107-Maintenance,Security and Growth of Waqf Property	0.20	
119		2250-00-800-0108-Grants to Waqf Board as revolving fund for Development of Waqf Property	0.20	
120	33-Personnel and Administrative Reform Department	2051-00-103-0002-Bihar Technical Staff Selection Commission	2.35	
121		2070-00-003-0006-Bihar Institute of Public Administration and Rural Development(BIPARD)	5.90	
122	35-Planning and Development Department	2052-00-090-0103-Strengthening of Planning System	2.50	
123		2053-00-093-0107-Chief Minister District Development Scheme	10.00	
124		3454-02-204-0120-India Statistical Strengthening Project	1.30	
125		3454-02-205-0405-Minor Irrigation Statistics	5.16	
126		3454-02-205-0406-Rajiv Awas Yojana (Capacity Creation)	0.59	
127		3454-02-206-0101- Finance Commission UID Works	73.84	
128		4401-00-789-0101-Establishment of Agriculture Office Building	9.29	
129		4401-00-796-0102-Building of Agriculture Department	0.85	
130		4515-00-789-0103-Building Construction of Panchayat Govt. Finance Commission (Panchayati Raj Department)	84.92	
131		36-Public Health Engineering Department	2215-02-003-0102-Grants to Bihar State Water Purifying Mission for operation of training-cum-research and Other works	0.50
132			4215-01-102-0115-Water conservation, Ground Water Recharge and Rain Water Harvesting	0.05
133	4215-01-102-0125-Upgradation of Laboratory and Monitoring for quality of Water		0.25	
134	4215-01-102-0126-Training and Workshop		0.10	
135	4215-01-102-0229-Nirmal Bharat Abhiyan		250.00	
136	4215-01-796-0109-Loans from NABARD for development of infrastructure for supply for drinking Water in Rural Areas		0.38	
137	4215-01-796-0111-Water Supply in Primary & Middle Schools		0.50	
138	4215-01-796-0115-Rural Water Supply Scheme		0.10	
139	4215-02-051-0101-Modernisation and Development of Crematorium		2.00	

Appendices

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
140	38-Registration, Excise and Prohibition Department	2030-03-001-0004-Printing Cost of Marriage Registration Registers and Forms	0.10
141		2039-00-001-0007-Compensation for Closure of Excise Shops	0.20
142	39-Disaster Management Department	2245-01-101-0002-Supply of Food Grains	10.00
143		2245-01-101-0003-Payment of Gratuitous relief to affected families	0.10
144		2245-01-101-0005-Other works	10.00
145		2245-01-101-0006-Other works grant for Agricultural Department (Agriculture input)	13.00
146		2245-01-102-0001-Supply of drinking Water by Trucks and Tankers	10.00
147		2245-01-282-0002-Repair of wells etc. for supply of Water	10.00
148		2245-02-101-0011-Erosion of sand deposits caused by diversion of river flow	2.00
149		2245-02-101-0012- Reserve Storage of one quintal food grain for starvation affected families in different Panchayats	5.34
150		2245-02-101-0013-Cash Payment to Rural Development Department for self-employment	0.10
151		2245-02-101-0014-Cash Grants for protection from frost and cold wave	0.10
152		2245-02-102-0001-Supply of Drinking Water	3.76
153		2245-02-106-0001- Repairs and Restoration of damaged roads and bridges	20.00
154		2245-02-107-0001- Repairs and Restoration of Government Health and Education Buildings	0.10
155		2245-02-108-0001- Repairs and Restoration of Government Residential Buildings	0.10
156		2245-02-112-0004- Purchase of Communication Equipments	5.00
157		2245-02-114-0002- Assistance for Annual Crops	0.50
158		2245-02-114-0003- Assistance for Agriculture Crops	0.50
159	2245-02-114-0004- Assistance for Horticulture Crops	0.10	
160	2245-02-114-0005- Assistance for Perennial Crops	0.10	
161	2245-02-115-0001- Assistance to Farmers to clear sand/silt/salinity from land	0.50	
162	2245-02-115-0002-Extraction of Salinity/sand from fishery area	0.10	
163	2245-02-116-0001- Assistance to Farmers for repairing of damaged Tubewells/Pumpsets etc.	0.10	
164	2245-02-119-0002- Assistance for Purchase of threads and other materials	0.05	
165	2245-02-119-0003-Grants-in-aid to handloom weavers	0.13	
166	2245-02-196-0001- Grants-in-aid Zila Parishad/District level Panchayats	0.05	
167	2245-02-197-0001- Grants-in-aid to block level Panchayats/Middle level Panchayats	0.05	
168	2245-02-282-0004-Supply of supplementary nutrition for welfare Department	0.44	
169	2245-02-800-0007-Expenditure in transporting the relief materials received from non-government Institute	0.10	
170	2245-02-800-0008-Damaged Electric System	2.33	
171	2245-06-101-0001-Gratuitous Relief to the family of deceased person	0.10	
172	2245-06-113-0001-Repairs/Restoration of damaged buildings caused by earth-quake	0.05	
173	2245-80-001-0103-Modernisation of Disaster Management office	1.26	
174	2245-80-003-0001-Expenditure on Disaster Training	0.05	
175	2245-80-102-0105-Awareness and capability creation	10.00	

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
176	40-Revenue and land Reforms Department	2029-00-104-0004-Zamindari Abolition Bond	0.42
177		4047-00-050-0106- Land Bank Scheme	1.00
178	41-Road Construction Department	5054-80-003-0101- Training and Research	0.50
179	42-Rural Development Department	2501-06-789-0202-National Rural Livelihood Mission(NRLM)	48.56
180		2501-06-789-0302- National Rural Livelihood Mission(NRLM)	19.29
181		2501-06-796-0202- National Rural Livelihood Mission(NRLM)	35.16
182		2501-06-796-0302- National Rural Livelihood Mission(NRLM)	13.97
183		2515-00-102-0116-Integrated Strengthening to Bihar Unitary Social Security Project (EAP)	5.00
184		4515-00-102-0102- Bihar Integrated Social Security Strengthening Project (EAP)	5.00
185		43-Science and Technology Department	2203-00-004-0001- Grants and Research Scholarship
186	2203-00-004-0101-Bihar Council of Science and Technology, Patna Remote Sensing Centre/Indira Gandhi Science centre Planetarium Patna		18.50
187	2203-00-112-0105-Skill Development Mission		30.00
188	44-SC and ST Welfare Department	2225-01-102-0216- Pradhan Mantri Adarsh Gram Yojana (PMAGY)	5.00
189		2225-01-793-0401-Multi Sectoral Development for Scheduled Castes	40.00
190		2225-02-102-0101- Multi Sectoral Development of Scheduled Tribes Receipt from Government of India under Article 275(1) of the Constitution	11.61
191		2225-02-102-0102-Special Central Assistance for Scheduled Tribes	14.37
192		2225-02-277-0214-Umbrella Scheme for education of students of Scheduled Tribes	7.17
193		2225-02-277-0314- Umbrella Scheme for education of students of Scheduled Tribes	0.05
194		46-Tourism Department	5452-01-102-0101-Nalanda Heritage Tourism Scheme
195	48-Urban Development and Housing Department	2215-02-106-0202-National River Conservation Plan(NRCP)	117.60
196		2215-02-789-0203-National River Conservation Plan(NRCP)	21.00
197		2215-02-789-0303- National River Conservation Plan(NRCP)	0.90
198		2215-02-796-0205- National River Conservation Plan(NRCP)	1.40
199		2215-02-796-0305- National River Conservation Plan(NRCP)	0.60
200		2217-01-053-0001-Budha Smriti and other Park	13.00
201		2217-01-191-0217- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	50.00
202		2217-01-789-0204- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	30.00
203		2217-03-191-0208- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	200.00
204		2217-03-191-0308- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	40.00
205		2217-03-192-0106- Grants-in-aid to Urban Bodies/Authorities and institutions equivalent thereof for preparation of project report relating to urban Basic Infrastructure Problems	4.00

Appendices

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
206	48-Urban Development and Housing Department	2217-03-193-0105-Regarding Urban Basic Infrastructure	2.00	
207		2217-03-193-0310- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	32.00	
208		2217-03-789-0204- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	10.00	
209		2217-03-789-0304- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	2.00	
210		2217-04-191-0202- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	50.00	
211		2217-04-191-0302- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	10.00	
212		2217-04-192-0202- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	50.00	
213		2217-04-192-0302- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	10.00	
214		2217-04-193-0202- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	50.00	
215		2217-04-193-0302- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	12.00	
216		2217-04-789-0202- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	6.44	
217		2217-04-789-0302- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	5.93	
218		2217-80-800-0119- Grants-in-aid to Urban Bodies/Authorities/ and institutions equivalent thereof for preparation of project report relating to problems of urban Basic Infrastructure	2.00	
219		2217-80-800-0133-Minimum Cost Jalwahi Toilet	0.08	
220		3475-00-108-0202-National Urban Livelihood Mission	60.00	
221		3475-00-108-0302-National Urban Livelihood Mission	20.00	
222		3475-00-789-0202-National Urban Livelihood Mission	2.25	
223		3475-00-789-0302-National Urban Livelihood Mission	0.75	
224		4217-04-050-0101-Project of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	1.00	
225		49-Water Resources Department	4700-80-051-0203- National Water Preservation Programme	2.00
226			4711-01-051-0105-Water Drainage Projects (Works) (NABARD Aided Scheme)	0.10
227			4711-01-051-0107-Flood Control Project under Finance Commission	83.25
228		50-Minor Water Resource Department	2702-02-016-0101-Bihar Centenary Private Tubewell Scheme	24.70
229			2702-02-789-0101- Bihar Centenary Private Tubewell Scheme	10.36
230	2702-02-796-0105- Bihar Centenary Private Tubewell Scheme		0.42	
231	2702-03-796-0101-Private Tubewell		0.35	
232	4702-00-796-0103-Minor Irrigation		0.85	
233	51-Social Welfare Department	2235-02-101-0111- Training of Regional Officers for different Institutions	0.30	
234		2235-02-102-0119-Vigilance and Monitoring relating to healthy nutrition(EAP)	87.50	
235		2235-02-103-0110- Nari Shakti Yojna	1.00	
236		2235-02-103-0113- Vigilance & Monitoring relating to Healthy nutrition (EAP)	28.50	
237		2235-02-789-0108- Chief Minister Women Power Scheme	0.20	
238		4235-02-102-0106- Building for Remand Home, Children Home	0.50	
Total			4347.77	

(Source: Detailed Appropriation Accounts, 2014-15 Government of Bihar)

Appendix -2.9
(Reference: Paragraph 2.3.9; Page 39)
Details of savings of ₹ one crore or more and above 10 per cent in each case not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Major Head	Savings	Surrendered	Saving which remained to be surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1-Agriculture Department	2415	149.94	64.85	85.09	56.75
2		2435	6.70	0.86	5.84	87.16
3	3-Building Construction Department	4225	28.00	4.63	23.37	83.46
4	5-Secretariate of the Governor	2012	1.67	0.32	1.35	80.84
5	11-Backward Class and Most Backward Class Welfare Department	2225	33.62	25.57	8.05	23.94
6	12-Finance Department	2070	2.30	1.80	0.50	21.74
7	13-Interest Payment	2049	419.28	37.48	381.80	91.06
8	14-Repayment of Loans	6003	2.07	0.00	2.07	100.00
9	15-Pension	2071	321.82	0.12	321.70	99.96
10	21-Education Department	2202	8689.74	74.29	8615.45	99.15
11	22-Home Department	2055	812.14	26.57	785.57	96.73
12		2056	77.56	21.68	55.88	72.05
13		4055	238.02	72.00	166.02	69.75
14		4070	15.67	13.28	2.39	15.25
15	23-Industries Department	2851	144.48	30.02	114.46	79.22
16		4885	1.00	0.20	0.80	80.00
17	30-Minorities Welfare Department	4250	11.33	1.82	9.51	83.94
18	35-Planning and Development Department	4070	882.39	148.52	733.87	83.17
19	37-Rural Works Department	4515	498.66	106.78	391.88	78.59
20	39-Disaster Management Department	2235	7.13	4.14	2.99	41.94
21	46-Tourism Department	3452	3.52	1.02	2.50	71.02
22	51-Social Welfare Department	4235	1.24	0.50	0.74	59.68
Total			12348.28	636.45	11711.83	94.85

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

Appendix- 2.10

(Reference: Paragraph 2.3.9; Page 39)

Cases of surrender of funds in excess of ₹ 10 crore and 10 per cent of the total provisions on the last working day of the financial year

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	2667.64	1009.48	37.84
2		2402-Soil and Water Conservation	125.01	79.06	63.24
3		4401-Capital outlay on Crop Husbandry	46.41	10.61	22.86
4	2	2403-Animal Husbandry	380.31	141.04	37.09
5		2405-Fisheries	109.58	42.37	38.67
6	3	2059-Public Works	468.63	82.85	17.68
7		4047-Capital Outlay on Other Fiscal Services	35.92	28.86	80.35
8		4059-Capital Outlay on Public Works	1585.89	593.96	37.45
9		4210-Capital Outlay on Medical and Public Health	49.05	38.05	77.57
10		4216-Capital Outlay on Housing	72.12	54.43	75.47
11		4235-Capital Outlay on Social Security and Welfare	34.00	30.90	90.88
12		4408-Capital Outlay on Food Storage and Warehousing	700.00	171.32	24.47
13		4515-Capital Outlay on Other Rural Development Programme	305.66	305.60	99.98
14	9	2401- Crop Husbandry	496.22	86.14	17.36
15		2425-Co-operation	298.81	77.76	26.02
16		4425- Capital Outlay on Co-operation	42.90	19.17	44.69
17		6425-Loans on Co-operation	117.68	17.68	15.02
18	10	2801-Power	4752.87	999.93	21.04
19		4801-Capital Outlay on Power Projects	6316.07	1140.97	18.06
20		6801-Loans for Power Projects	420.21	176.05	41.90
21	12	2052-Secretariat-General Services	78.83	23.23	29.47
22		2054-Treasury and Accounts Administration	172.02	20.25	11.77
23	16	2015-Elections	21.93	15.87	72.37
24		2515-Other Rural Development Programmes	4685.89	2257.47	48.18
25		4515- Capital Outlay on Other Rural Development Programmes	100.50	100.50	100.00
26	17	2040-Taxes on Sales, Trade, etc.	134.72	38.32	28.44
27	18	3456-Civil Supplies	943.81	338.17	35.83
28	20	2210-Medical and Public Health	3733.84	640.92	17.17
29		4210-Capital Outlay on Medical and Public Health	1064.19	440.95	41.44
30	22	2070-Other Administrative Services	365.24	52.71	14.43
31		4055-Capital Outlay on Police	560.17	72.00	12.85
32		4070- Capital Outlay on Other Administrative Services	25.00	13.28	53.12
33		4235-Capital Outlay on Social Security and Welfare	50.00	14.80	29.60
34	23	4860-Capital Outlay on Consumer Industries	12.57	12.57	100.00

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
35	24	2220-Information & Publicity	205.43	88.79	43.22
36	25	2230-Labour and Employment	60.00	60.00	100.00
37		2852-Industries	142.42	104.53	73.40
38	26	2230-Labour and Employment	303.78	80.38	26.46
39		2235-Social Security and Welfare	140.55	60.05	42.73
40	27	2014-Administration of Justice	665.27	169.88	25.54
41	28	2014-Administration of Justice	129.00	42.13	32.66
42	33	2051-Public Service Commission	67.00	32.57	48.61
43		2053-District Administration	344.11	111.74	32.47
44		2070-Other Administrative Services	50.39	19.24	38.18
45	35	2053-District Administration	125.36	53.51	42.69
46		3454-Census Surveys and Statistics	309.67	178.06	57.50
47		4401- Capital Outlay on Crop Husbandry	71.25	25.16	35.31
48		4515-Capital Outlay on Other Rural Development Programme	914.42	158.23	17.30
49		5475-Capital Outlay on other General Economic Services	43.41	41.28	95.09
50	36	2215-Water Supply and Sanitation	419.57	71.07	16.94
51		4215-Capital Outlay on Water Supply and Sanitation	1486.83	602.40	40.52
52	37	2515-Other Rural Development Programmes	266.43	75.93	28.50
53		3054-Roads and Bridges	850.00	735.20	86.49
54	38	2030-Stamps and Registration	72.18	18.82	26.07
55		2039-State Excise	72.53	21.06	29.04
56	40	2029-Land Revenue	676.06	191.03	28.26
57		4047-Capital Outlay on Other Fiscal Services	31.77	14.59	45.92
58	41	3054-Roads and Bridges	1255.69	427.01	34.01
59		5054-Capital Outlay on Roads and Bridges	5290.64	652.47	12.33
60	42	2216-Housing	3741.00	2109.97	56.40
61		2501-Special Programme for Rural Development	294.74	275.41	93.44
62		2505-Rural Employment	1953.00	640.83	32.81
63		2515-Other Rural Development Programmes	708.47	92.11	13.00
64		4515- Capital Outlay on Other Rural Development Programmes	30.00	20.05	66.83
65	43	2203-Technical Education	114.68	52.44	45.73
66		4202-Capital Outlay on Education, Sports, Art and Culture	38.21	16.04	41.98
67	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1166.57	196.57	16.85
68	45	2401-Crop Husbandry	156.93	23.26	14.82
69		2852-Industries	96.44	36.97	38.33
70		6860-Loans for Consumer Industries	167.62	166.99	99.62
71	46	5452- Capital Outlay on Tourism	141.05	30.51	21.63
72	47	2041-Taxes on Vehicles	48.82	10.04	20.57
73	48	2215-Water Supply and Sanitation	525.62	218.81	41.63

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
74	48	2217-Urban Development	2681.53	1095.84	40.87
75		3475-Other General Economic Services	83.00	78.00	93.98
76	49	2701-Medium Irrigation	106.31	25.42	23.91
77		4700-Capital Outlay on Major Irrigation	1041.90	297.49	28.55
78		4701-Capital Outlay on Medium Irrigation	159.29	106.43	66.82
79	50	2702-Minor Irrigation	646.84	314.84	48.67
80		4702-Capital Outlay on Minor Irrigation	361.79	174.13	48.13
81	51	2235-Social Security and Welfare	5002.31	924.26	18.48
82		2236-Nutrition	2410.48	1186.45	49.22
Total			66644.05	21275.26	31.92

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

Appendix- 2.11
(Reference: Paragraph 2.3.10; Page 40)
Rush of Expenditure in the month of March 2015

(₹ in crore)

Sl. No.	Major Heads	Description	Total expenditure during 2014-15	Total expenditure in the Month of March 2015	Percentage of total expenditure
1	5475	Capital Outlay on other General Economic Services	3.54	2.62	74.01
2	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4.04	2.82	69.80
3	3454	Census Surveys and Statistics	59.37	30.52	51.41
4	4216	Capital Outlay on Housing	17.73	9.07	51.16
5	4801	Capital Outlay on Power Projects	4153.00	2119.26	51.03
Total			4237.68	2164.29	51.07

(Source: Notes to Accounts 2014-15, Government of Bihar)

Appendix- 2.12
(Reference: Paragraph 2.5; Page 40)
Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2014-15

(₹ in crore)			
Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2011-Parliament/State/Union Territory Legislature	122.20	105.21
2	2014-Administration of Justice	603.10	324.49
3	2015-Elections	263.24	192.52
4	2029-Land Revenue	458.73	419.29
5	2030-Stamp and Registration	51.97	11.50
6	2039-State Excise	49.98	32.81
7	2040-Taxes on Sales, Trade etc.	95.89	73.14
8	2041-Taxes on Motor Vehicles	38.56	25.16
9	2049-Interest Payments	5048.38	5032.27
10	2051-Public Service Commission	53.80	34.25
11	2054-Treasury and Accounts Administration	82.86	78.35
12	2055-Police	4619.72	1643.92
13	2056-Jails	179.15	11.15
14	2059-Public Works	393.90	381.66
15	2070-Other Administrative services	380.34	18.94
16	2071-Pensions and Other Retirement Benefits	11342.93	11340.93
17	2202-General Education	16114.52	11506.23
18	2203-Technical Education	81.86	37.82
19	2204-Sports and Youth Services	31.24	28.59
20	2205-Art and Culture	39.54	31.72
21	2210-Medical and Public Health	2915.37	2762.21
22	2211-Family Welfare	371.34	350.70
23	2215-Water Supply and Sanitation	603.28	574.38
24	2216-Housing	1521.00	1436.51
25	2217-Urban Development	1415.85	1407.87
26	2225-Welfare of SC,ST and Other Backward Classes	2304.50	2010.37
27	2230-Labour and Employment	118.73	68.97
28	2235-Social Security and Welfare	4165.70	3870.20
29	2236-Nutritions	1196.78	990.04
30	2245-Relief on account of Natural Calamities	419.20	407.42
31	2401-Crop Husbandry	1832.21	563.96
32	2402-Soil and Conservation	29.97	29.90
33	2403-Animal Husbandry	156.06	57.58
34	2404-Diary Development	97.83	27.62
35	2405-Fisheries	55.31	13.89
36	2406-Forestry and wild life	301.26	301.26
37	2408-Food Storage and Warehousing	218.30	218.30
38	2415-Agriculture Research and Education	589.33	21.64
39	2425-Co-operation	136.70	59.81
40	2501-Special Programme for Rural Development	19.31	18.76
41	2505-Rural Employment	896.08	895.40
42	2515-Other Rural Development Programme	3152.06	3116.27
43	2700-Major Irrigation	323.71	76.03
44	2701-Medium Irrigation	84.89	39.85
45	2702-Minor Irrigation	272.35	134.82
46	2705-Command Area Development	113.68	113.68
47	2711-Flood Control and Drainage	225.02	97.40
48	2801-Power	3752.94	409.39

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
49	2852-Industries	492.92	280.28
50	3054-Road and Bridges	907.22	855.51
51	3454-Census Survey and Statistics	59.38	40.52
52	3456-Civil Supply	440.53	433.44
53	4047-Capital outlay on Other Fiscal Services	21.65	16.65
54	4055-Capital outlay on Police	219.15	93.87
55	4059-Capital outlay on Public Works	985.66	985.66
56	4070- Capital outlay on Other Administrative Services	523.19	508.56
57	4202- Capital outlay on Education, Sports, Art and Culture	263.64	253.88
58	4210-Capital outlay on Medical and Public Health	315.77	190.77
59	4215-Capital outlay on Water Supply and Sanitation	885.21	885.21
60	4216-Capital outlay on Housing	17.74	17.74
61	4250-Capital outlay on Other Social Services	181.94	181.94
62	4401-Cpital Outlay on Crop husbandry	48.07	48.07
63	4406-Capital Outlay on Forestry and Wildlife	23.14	23.14
64	4408-Capital outlay on Food Storage and Warehousing	88.68	88.68
65	4425-Capital outlay on Co-operative	24.70	24.70
66	4515-Capital outlay on Other Rural Development Programme	4647.83	4561.82
67	4700-Capital outlay on Major Irrigation	741.90	664.15
68	4701-Capital outlay on Medium Irrigation	51.19	48.25
69	4702-Capital outlay on Minor Irrigation	180.79	180.79
70	4711-Capital outlay on Flood Control Projects	450.07	450.07
71	4801-Capital outlay on Power Projects	4153.00	2136.77
72	5053-Capital Outlay on Civil Aviation	18.49	18.49
73	5054-Capital outlay on Roads and Bridges	4176.75	4176.75
74	5452-Capital outlay on Tourism	65.96	62.42
75	5465- Investment in General Financial and Business Institutions	25.50	25.50
Total		87350.74	68657.81

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

Appendix- 2.13
(Reference: Paragraph 2.6; Page 41)
Details of withdrawals from Contingency Fund for routine expenditure

(₹ in crore)				
Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2012	President, Vice -President/ Governor, Administrator of Union Territories	Purchase of new vehicles	0.30
2	2013	Council of Ministers	Expenditure on Telephone and Electricity	0.43
3	2014	Administration of Justice	Family Court establishment	4.74
4			Vehicles for Judicial Academy	0.09
5			Vehicles for Judicial Officers of Madhepura, Bettiah, Munger, Banka, Lakhisarai, Supaul and Arraria	1.00
6	2039	State Excise	Purchase of two new cars	0.25
7	2040	Taxes on Sales, Trade etc.	Central Sponsored Mission Mode Project	0.77
8	2049	Interest Payments	Interest of NCDC	4.05
9	2051	Public Service Commission	Cars for Bihar Employees Commission	0.32
10			Execution of competitive examination	0.25
11	2052	Secretariat-General Services	Vehicle for Home(Police)	0.07
12			Purchase of Tata Safari for Chief Secretary, Bihar	0.15
13			Pay etc. for Lokayuct Committee	0.20
14			Expenditure for 5th Finance Commission	1.00
15			Purchase of Vehicle	0.40
16			Expenditure of contract employee	0.08
17			Honorarium to Chief Secretary and Principal Secretary employees	0.10
18			Training of newly appointed auditors in Finance (Audit) Department	0.02
19			2053	District Administration
20	2055	Police	ATS establishment	9.08
21			Purchase of materials for prevention of narcotics	0.23
22	2059	Public Works	Purchase of one Scarpio and three Ambassador car	0.33
23	2070	Other Administrative Services	Bhagalpur Riot	0.35
24			Car for Bihar Bhawan	0.98
25			Establishment Madhubani Police firing	0.23
26			Pay for vigilance investigation	0.98
27			Madhubani Firing Commission	0.14
28			Car for Civil DG	0.06
29			Human Commission	0.47
30			Pay for Divisional employee	0.02
31			Pay for personal employee of Secretary General	0.95
32			Judicial Commission for Kosi Bandh	0.05
33			Establishment expenditure in Farbisgunj Golikand	0.60
34			Pay for Bhagalpur Riot employees	0.32
35			Establishment expenditure in Naurangia than in West Champaran	0.48

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
36	2210	Medical and Public Health	Payment of salary and stipend in Patna Dental College and Hospital, Patna	0.53
37			IGIMS Patna	51.00
38	2225	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	SC, ST and BC welfare	0.75
39	2245	Relief on account of Natural Calamities	Salary payment	0.20
40	2250	Other Social Services	Pay of Haz Officers	0.40
41			Grants for Haz Committee	0.30
42	2251	Secretariat-Social Services	Vehicle for Minority Welfare Minister	0.21
43			Vehicle for Welfare Minister	0.11
44			Purchase of Safari Storemax for Principal Secretary, Labour Resources	0.13
45			Vehicle for Minority Committee	0.14
46			Safari car for CM advisor	0.14
47			2403	Animal Husbandry
48	Milk egg etc production	0.21		
49	2406	Forestry and Wild Life	Balmiki Tiger Project	0.46
50			Agriculture plantation	4.79
51	2408	Food Storage and Warehousing	Bonus to paddy farmers	200.00
52	2425	Co-operative	Payment of salaries and wages of Officers and officials	0.25
53	2705	Command Area Development	Salary payment in Command Area Development	0.22
54	2801	Power	Payment of electric bill dues	800.00
55	3451	Secretariat-Economic Services	Vehicle for Sugarcane Secretary	0.08
56			Medical reimbursement	0.05
57			Two cars for Departmental Minister	0.24
58			Safari car for Minor Irrigation Minister	0.10
59	3456	Civil Supplies	Food to BPL family	130.33
60			Consumer helpline	0.27
61			Pay for Bihar State Food Committee	0.92
62			Official expenditure and others	0.20
63	4059	Capital Outlay on Public Works	Electric work in Raj Bhawan	1.60
64	4210	Capital Outlay on Medical and Public Health	IGIC, PMCH building	4.60
65	4515	Capital Outlay on other Rural Development Programme	PM Rural Road	389.55
66			Deposit for Rural Road	44.87
67	6003	Internal Debt of the State Government	Interest of NCDC	4.38
Total				1667.15

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

Appendix-2.14
(Reference: Paragraph 2.7.2; Page 43)
Unnecessary Supplementary Provision (Grant No. 23)

(₹ in crore)

Sl. No.	Head of account	Original provision	Supplementary provision	Total provision (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
01	2408-Food Storage and Warehousing-01-Food-103-Food Processing-0201-National Food Processing Mission	9.07	9.07	18.14	2.30
02	2408-Food Storage and Warehousing-01-Food-103-Food Processing-0301-National Food Processing Mission	1.63	3.27	4.90	1.63
03	2408 Food Storage and Warehousing-01-Food-789-Special Components Plan for Scheduled Castes-0301-National Food Processing Mission	0.47	0.47	0.94	0.00
04	2851-Village and Small Industries -00-103-Handloom Industries-0103- Handloom Development Scheme	18.05	17.97	36.02	0.01
05	2851-Village and Small Industries -00-103-Handloom Industries-0113- Strengthening of Craft Research Scheme Institution	18.60	0.10	18.70	1.47
06	2851-Village and Small Industries-00-103-Handloom Industries-0226-National Handloom Development Programme	8.27	6.00	14.27	0.00
07	2851-Village and Small Industries-00-103-Handloom Industries-0326-National Handloom Development Programme	0.15	0.15	0.30	0.00
08	2851-Village and Small Industries-00-104-Handicraft Industries-0101-Development of Handicraft	12.90	5.50	18.40	7.97
09	2851-Village and Small Industries -00-107-Sericulture Industries-0204-National Agriculture Development Scheme	0.00	1.44	1.44	0.00
10	2851-Village and Small Industries-00-789-Special Component Plan for Scheduled Castes-0103-Establishment of District Industry Centres	0.30	0.30	0.60	0.00
11	2851-Village and Small Industries-00-789-Special Component Plan for Scheduled Castes-0207-Catalyst Development Programme Under Sericulture Insect Cradle.	0.14	0.38	0.52	0.00
12	2852-Industries-80-General-102-Industrial Productivity-0110-Industrial Area Development Authority	77.82	7.40	85.22	8.40
13	2852-Industries-80-General-102-Industrial Productivity-0135-Establishment of Entrepreneurs Development Scheme	17.15	10.71	27.86	4.88
14	2852-Industries-80-General-102-Industrial Productivity-0159-Incentive for Food Processing Industry	26.00	56.00	82.00	0.00
15	2852-Industries-80-General-102-Industrial Productivity-0163-Creation, Development and Maintenance of Other Basic Infrastructure for Promotion of Business, Commerce and Industry-Bihar Business Development Fund	19.00	25.15	44.15	7.33
16	2852-Industries-80-General-789-Special Component Plan for Scheduled Castes-0102-Establishment for Entrepreneur Development Scheme	107.21	102.34	209.55	5.87
Total		316.76	246.25	563.01	39.86

(Source: Detailed Appropriation Accounts, 2014-15)

Appendix- 2.15

(Reference: Paragraph 2.7.4; Page 44)

Surrender of funds on the last day of the financial year (Grant No. 23)

(₹ in crore)

Sl. No.	Head	Total Provision (O+S)	Amount Surrendered	Letter No.	Date
(1)	(2)	(3)	(4)	(5)	(6)
1	2408-Food Storage and Warehousing-01-Food -103-Food Processing-0201-National Food Processing Mission	18.14	6.77	1363	31/03/2015
2	2408-Food Storage and Warehousing -01-Food -103-Food Processing-0301-National Food Processing Mission	4.89	1.64	1363	31/03/2015
3	2408-Food Storage and Warehousing -01-Food -789-Special Components Plan for Scheduled Castes -0301-National Food Processing Mission	0.95	0.47	1363	31/03/2015
4	3451-Secretariate-Economic Services -00-090-Secretariate-0001-Industries Department	2.90	0.44	1362	31/03/2015
5	4851-Capital Outlay on Village and Small Industries-00-102-Small Scale Industries-0102-Tool Room Training Center	0.53	0.53	1367	31/03/2015
6	4860-Capital Outlay on Consumer Industries -60-Others -102-Foods and Beverages-0201-Assistance to States for Infrastructure Development of Exports (ASIDE)	12.07	12.07	1364	31/03/2015
7	4860-capital Outlay on Consumer Industries-60-Others-102-Foods and Beverages -0301- Assistance to States for Infrastructure Development of Exports (ASIDE)	0.40	0.40	1364	31/03/2015
8	4860-Capital Outlay on Consumer Industries-60-Others-789-Special Components Plan For Scheduled Castes-0301- Assistance to States for Infrastructure Development of Exports (ASIDE)	0.10	0.10	1364	31/03/2015
9	4885-Capital Outlay on Industries and Minerals-02-Development of Backward Areas-050-land-0101-Land Acquisition for Industrial Development	0.20	0.20	1366	31/03/2015
10	6885-Other Loans to Industries and Minerals-01-Loans to Industrial Financial Institutions-190-Loans to Public Sector and Other Undertakings-0110-Loan to Bihar State Financial Corporation	0.20	0.20	1365	31/03/2015
Total		40.38	22.82		

(Source: Detailed appropriation accounts, 2014-15 and information furnished by the department)

Appendix-2.16

(Reference: Paragraph 2.7.5; Page 44)

Non-utilisation of fund leading to hundred *per cent* surrender (Grant No. 23)
(₹ in crore)

Sl. No.	Head of Accounts	Amount Surrendered
(1)	(2)	(3)
1	2408-Food Storage and Warehousing -01-Food- 789-Special Components Plan for Scheduled Castes -0301-National Food Processing Mission	0.95
2	4851-Capital Outlay on Village and Small Industries-00-102-Small Scale Industries-0102-Tool Room Training Centre	0.53
3	4860-Capital Outlay on Consumer Industries-60-Others-102-Foods and Beverages-0201-Assistance to States for Infrastructure Development of Exports (ASIDE)	12.07
4	4860-Capital Outlay on Consumer Industries-60-Others-102-Foods and Beverages-0301- Assistance to States for Infrastructure Development of Exports (ASIDE)	0.40
5	4860-Capital Outlay on Consumer Industries-60-Others-789-Special Components Plan for Scheduled Castes-0301-Assistance to State for Infrastructure Development of Exports (ASIDE)	0.10
6	6885-Other Loans to Industries and Minerals-01-Loans to Industrial Financial Institutions-190-Loans to Public Sector and Other Undertakings-0110-Loan to Bihar State Financial Corporation	0.20
Total		14.25

(Source: Detailed Appropriation Accounts, 2014-15)

Appendix-2.17

(Reference: Paragraph 2.7.6; Page 44)

Variation between Department and AG (A&E) figures of expenditure (Grant No. 23)

(Amount in ₹)

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference (3)-(4)=(5)
(1)	(2)	(3)	(4)	(5)
1	2851-Village and Small Industries -00- 102- Small Scale Industries -0001-Demonstration Centres.	182751460	183125332	373872
2	2851-Village and Small Industries -00 -103- Handloom Industries-0001-Handloom Development Scheme.	12276449	12020435	256014
3	2851-Village and Small Industries -00 -104- Handicraft Industries -0001-Development of Handicraft and Craft Research Institution	32802866	33101210	298344
4	2851-Village and Small Industries-00-104- Handicraft Industries -0101-Development of Handicraft.	79708800	104708800	25000000
5	2851-Village and Small Industries -00 -107- Sericulture Industries -0001-Development of Sericulture.	62883409	63381906	498497
6	2851-Village and Small Industries -00 -107- Sericulture Industries-0101-Special Component Plan for Backward Classes Development of Sericulture.	117230144	118078469	848325
7	2852-Industries -08-Consumer Industries-001- Direction and Administration-0001-Food Processing Industries Directorate.	5435063	5257851	177212
8	2852-Industries -80-General -001-Direction and Administration-0002-Direction.	183150213	193294753	10144540
9	2852-Industries -80-General -003-Industrial Education Research and Training -0001-Crafts Training Centre.	16111602	16222579	110977
10	2852-Industries -80-General -102-Industrial Productivity-0004-Establishment of Industrial Groups	4261953	4910821	648868
11	2852-Industries -80-General -102-Industrial Productivity-0135-Establishment of Entrepreneurs Development Scheme	48823790	61198790	12375000
12	2852-Industries -80-General -102-Industrial Productivity-0159-Incentive for Food Processing Industry	0	260000000	260000000
13	2852-Industries -80-General -102-Industrial Productivity-0160-Scheme for Pre-Production and Post Production facilities	3663200289	3750000000	86799711
14	2852-Industries -80-General -102-Industrial Productivity-0163-Creation, Development and Maintenance of Other Basic Infrastructure for promotion of Business, Commerce and Industry- Bihar Business Development Fund	73327680	73328000	320
15	2852-Industries -80-General -789-Special Component Plan for Scheduled Castes-0102- Establishment for Entrepreneur Development Scheme.	58707210	65107210	6400000
16	3451-Secretariat-Economic Services -00 -090- Secretariat-0001-Industries Department	24177082	24639369	462287
Total				404393967

(Source: Detailed Appropriation Accounts 2014-15 and figure furnished by Department)

Appendix-2.18
(Reference: Paragraph 2.8.2; Page 46)
Surrender of fund on the last day of financial year (Grant No. 42)

(₹ in lakh)

Sl. No.	Head	Original provision	Surrendered Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(6)	(7)
1	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0101-Below Poverty line(BPL) Works	0.01	0.01	226160	31/3/2015
2	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0104-Monitoring & Technical Support to Indira Awas Yojana	0.01	0.01	226162	31/3/2015
3	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0105- Chief Minister Centenary Indira Awas Renovation Scheme	2500.00	0.10	226164	31/3/2015
4	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0106-Chief Minister Centenary Indira Awas Renovation Scheme	1000.00	990.00	226165	31/3/2015
5	2216-Housing -03-Rural Housing-105-Indira Awas Yojana-0202- Indira Awas Yojana (IAY)	114480.00	64939.74	226166	31/3/2015
6	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0302-Indira Awas Yojana (IAY)	48488.43	20739.73	226167	31/3/2015
7	2216-Housing-03-Rural Housing-789-Special Component Plan for Scheduled Castes-0202- Indira Awas Yojana (IAY)	152928.00	99500.64	226169	31/3/2015
8	2216-Housing-03-Rural Housing-789-Special component plan for Scheduled Castes-0302- Indira Awas Yojana (IAY)	50976.00	22051.34	226170	31/3/2015
9	2216-Housing-03-Rural Housing-796-Scheduled Tribe Regional Sub-Plan-0202-Indira Awas Yojana (IAY)	2592.00	2071.64	226172	31/3/2015
10	2216-Housing-03-Rural Housing-796-Sub Plan for Regional Schedule Tribe-0302-Indira Awas Yojana	1135.55	703.83	226173	31/3/2015
11	2501-Special Programme for Rural Development-01-Integrated Rural Development Programme-001-Direction & Administration-0104-Business Process Re-Engineering.	500.00	437.17	226174	31/3/2015
12	2501-Special Programme for Rural Development-02- Drought prone areas Development Programme-101-Minor Irrigation-0101-Draught Prone Area Programme	30.00	7.45	226176	31/3/2015
13	2501-Special Programme for Rural Development-06-Self-employment-001-Direction & administration-0101-Swarna Jayanti Gram Swarojgar Yojana-Headquarter Establishment	150.00	76.48	226177	31/3/2015
14	2501-Special Programme for Rural Development-06-Self Employment-101-Swarna Jayanti Gram Self Employment Scheme-0202-National Rural Livelihood Mission (NRLM)	12422.00	11099.29	226178	31/3/2015

Sl. No.	Head	Original provision	Surrendered Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(6)	(7)
15	2501-Special Programme for Rural Development-06-Self-employment-101-Swarna Jayanti Gram Self Employment Scheme-0302- National Rural Livelihood Mission (NRLM)	4675.00	4223.33	226179	31/3/2015
16	2501-Special Programme for Rural Development-06-Self Employment-789-Special Component Plan for Scheduled Castes-0202-National Rural Livelihood Mission (NRLM)	4855.76	4855.76	226180	31/3/2015
17	2501-Special Programme for Rural Development-06-Self Employment -789-Special Component Plan for Scheduled Castes-0302-National Rural Livelihood Mission (NRLM)	1928.50	1928.50	226181	31/3/2015
18	2501- Special Programme for Rural Development-06-Self employment-796-Tribal Area Sub Plan-0202- National Rural Livelihood Mission (NRLM)	3516.24	3516.24	226182	31/3/2015
19	2501-Special Programme for Rural Development-06-Self Employment-796-Tribal Area Sub Plan-0302- National Rural Livelihood Mission (NRLM)	1396.50	1396.50	226183	31/3/2015
20	2505-Rural Employment-01-National Programme-701-National Rural Employment Programme-0102-Hqrs. Establishment	300.00	51.18	226184	31/3/2015
21	2505-Rural Employment-02-Rural Employment Guarantee Scheme-101-National Rural Employment Guarantee Scheme-0201-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	132800.00	53146.36	226185	31/3/2015
22	2505-Rural Employment-02-Rural Employment Guarantee Scheme-789-Special component plan for Scheduled Castes-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	25600.00	10245.08	226187	31/3/2015
23	2505-Rural Employment-02-Rural Employment Guarantee Scheme-796-Tribal Area Sub Plan -0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	1600.00	640.32	226189	31/3/2015
24	2515- Other Rural Development Programme-00-102-Community Development-0001-Block Establishment	34808.88	8710.68	226157	31/3/2015
25	2515-Other Rural Development Programme-00-102- Community Development-0116-Integrated strengthening to Bihar unitary social security project (EAP)	500.00	500.00	226192	31/3/2015
26	3451-Secretariat-Economic Services-00-090-Secretariate-0010-Rural Development Department	863.00	240.94	226155	31/3/2015

Appendices

Sl. No.	Head	Original provision	Surrendered Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(6)	(7)
27	4515-Capital Outlay on other Rural Development Programme-00-102-Community development-0102-Bihar Integrated Social Security Strengthening Project (EAP)	500.00	500.00	226199	31/3/2015
28	4515-Capital Outlay on other Rural Development programme-00-103-Rural Development-0102-Block Minor Construction Work.	2500.00	1504.69	226201	31/3/2015
Total		603045.88	314077.01		

(Source: Information furnished by the department)

Appendix-2.19

(Reference: Paragraph 2.8.2; Page 46)

Surrender of total provision on the last day of financial year (Grant No. 42)
(₹ in lakh)

Sl. No.	Head	Original provision	Surrendered Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(6)	(7)
1	2216-Housing-03-Rural Housing-105-Indira AwasYojana-0101-Below Poverty line(BPL) Works	0.01	0.01	226160	31/3/2015
2	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0104-Monitoring & Technical Support to Indira Awas Yojana	0.01	0.01	226162	31/3/2015
3	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0105- Chief Minister Centenary Indira Awas Renovation Scheme	2500.00	0.10	226164	31/3/2015
4	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0106-Chief Minister Centenary Indira Awas Renovation Scheme	1000.00	990.00	226165	31/3/2015
5	2216-Housing -03-Rural Housing-105-Indira Awas Yojana-0202- Indira Awas Yojana (IAY)	114480.00	64939.74	226166	31/3/2015
6	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0302-Indira AwasYojana (IAY)	48488.43	20739.73	226167	31/3/2015
7	2216-Housing-03-Rural Housing-789-Special Component Plan for Schedule Castes-0202- Indira Awas Yojana (IAY)	152928.00	99500.64	226169	31/3/2015
8	2216-Housing-03-Rural Housing-789-Special component plan for Scheduled Castes-0302- Indira Awas Yojana (IAY)	50976.00	22051.34	226170	31/3/2015
9	2216-Housing-03-Rural Housing-796-Scheduled Tribe Regional Sub-Plan-0202- Indira Awas Yojana (IAY)	2592.00	2071.64	226172	31/3/2015
10	2216-Housing-03-Rural Housing-796-Sub Plan for Regional Scheduled Tribe-0302- Indira Awas Yojana	1135.55	703.83	226173	31/3/2015
11	2505-Rural Employment-01-National Programme-701-National Rural Employment Programme-0102-Hqrs. Establishment	300.00	51.18	226184	31/3/2015
12	2505-Rural Employment-02-Rural Employment Guarantee Scheme-101-National Rural Employment Guarantee Scheme-0201-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	132800.00	53146.36	226185	31/3/2015
13	2505-Rural employment-02-Rural Employment Guarantee Scheme-789-Special component plan for Scheduled Castes-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	25600.00	10245.08	226187	31/3/2015
14	2505-Rural Employment-02-Rural Employment Guarantee Scheme-796-Tribal Area Sub Plan -0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	1600.00	640.32	226189	31/3/2015
	Total	534400.00	275079.98		

(Source: Information furnished by the department)

Appendix-2.20

(Reference: Paragraph 2.8.3; Page 46)

Non-utilisation of fund leading to hundred *per cent* Surrender (Grant No. 42)

(₹ in lakh)		
Sl. No.	Head	Amount Surrendered
(1)	(2)	(3)
1	2216-Housing-03-Rural Housing-105-Indira Awas Yojana-0101-Below Poverty line (BPL) Works	0.01
2	2216-Housing-03-Rural Housing-105- Indira Awas Yojana-0104-Monitoring & Technical Support to Indira Awas Yojana	0.01
3	2501-Special Programme for Rural Development-06-Self Employment-789- Special Component Plan for Scheduled Castes-0202-National Rural Livelihood Mission (NRLM)	4855.76
4	2501-Special Programme for Rural Development-06-Self Employment - 789-Special Component Plan for Scheduled Castes-0302-National Rural Livelihood Mission (NRLM)	1928.50
5	2501- Special Programme for Rural Development-06-Self employment-796-Tribal Area Sub Plan-0202- National Rural Livelihood Mission (NRLM)	3516.24
6	2501-Special Programme for Rural Development-06-Self Employment-796- Tribal Area Sub Plan-0302- National Rural Livelihood Mission (NRLM)	1396.50
7	2515-Other Rural Development Programme-00-102- Community Development-0116-Integrated strengthening to Bihar unitary social security project (EAP)	500.00
8	4515-Capital Outlay on other Rural Development Programme-00-102- Community development-0102-Bihar Integrated Social Security Strengthening Project (EAP)	500.00
Total		12697.02

(Source: Information furnished by the department)

Appendix-2.21

(Reference: Paragraph 2.8.4; Page 46)

Variation between Department and AG (A&E) figures of expenditure (Grant No. 42)

(₹ in crore)

Sl. No.	Head	Figures of Expenditure booked by A.G.(A&E) Bihar	Figures of Expenditure by department	Difference
(1)	(2)	(3)	(4)	(5)
1	2216-Housing -03-Rural Housing-105- Indira Awas Yojana-0202- Indira Awas Yojana (IAY)	425.28	458.40	33.12
2	2216-Housing-03-Rural Housing-105- Indira Awas Yojana-0302-Indira Awas Yojana (IAY)	160.61	165.49	4.88
3	2216-Housing-03-Rural Housing-796-Schedule Tribe Regional Sub-Plan-0202- Indira Awas Yojana (IAY)	29.77	42.20	12.43
4	2216-Housing-03-Rural Housing-796-Sub Plan for Regional Scheduled Tribe-0302- Indira Awas Yojana (IAY)	11.34	18.32	6.98
5	2501-Special Programme for Rural Development-02-Drought prone areas Development Programme-101-Minor Irrigation-0101-Draught Prone Area Programme	0.24	0.23	0.01
6	2501-Special Programme for Rural Development-06-Self-employment-001-Direction & Administration-0101-Swarna Jayanti Gram Swarojgar Yojana-Headquarter Establishment	1.42	0.73	0.69
7	2501-Special Programme for Rural Development-06-Self Employment-101-Swarna Jayanti Gram Self Employment Scheme-0202-National Rural Livelihood Mission (NRLM)	12.68	13.23	0.55
8	2501-Special Programme for Rural Development-06-Self-employment-101-Swarna Jayanti Gram Self Employment Scheme-0302- National Rural Livelihood Mission (NRLM)	4.43	4.52	0.09
9	2505-Rural Employment-02-Rural Employment Guarantee Scheme-101- National Rural Employment Guarantee-0201-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	540.13	796.54	256.41
10	2505- Rural Employment 02- Rural Employment Guarantee Scheme- 101-National Rural Employment Guarantee Scheme-0301- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	188.47	290.50	102.03
11	2505- Rural Employment 02- Rural Employment Guarantee Scheme-789-Special Component Plan for Scheduled Castes-0301- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	0.00	56.00	56.00
12	2515 Other Rural Development Programme-00-Training-003-Training-0101-Bihar Rural Development Training institution	2.86	3.50	0.64
13	2515- Other Rural Development Programme-00-102-Community Development-0001-Block Establishment	254.97	256.27	1.30
14	3451-Secretariat-Economic Services-00-090-Secretariate-0010-Rural Development Department	5.99	6.21	0.22
15	4515-Capital Outlay on Other Rural Development Programme-00-103-Rural Development-0102-Block Minor Construction Work.	9.49	9.95	0.46
Total				475.81

(Source: Detailed Appropriation Accounts 2014-15 & figures furnished by the department)

Appendix-3.1

(Reference: Paragraph 3.3; Page 50)

List of auditable units identified under Section 14 of CAG's DPC Act

Sl. No.	Department	Name of the Office	Name of District	Audited up to
1	Health	Indira Gandhi Institute of Medical Sciences (IGIMS)	Patna	February 2014
2		Bihar State Aids Control Society	Patna	March 2012
3	Education	L N Mishra Institute of Economic Development and Social Change	Patna	March 2015
4		Bihar Education project Council	Patna	March 2014
5		Simlutalla Education Society	Jamui	December 2012
6		A N Sinha Institute of Social Studies	Patna	March 2013
7	Social welfare	Women Development Corporation	Patna	March 2013
8		State Women Commission	Patna	March 2013
9		Bihar State Social Welfare Board	Patna	March 2014
10		Bihar Child Right protection Commission	Patna	December 2012
11	SC&ST Welfare	Bihar Mahadalit Development Mission	Patna	March 2014
12		State Mahadalit Commission	Patna	March 2015
13		State SC Commission	Patna	March 2015
14		State ST Commission	Patna	December 2012
15	BC & EBC Welfare	State BC Commission	Patna	Planned for Audit during 2015-16
16	Disaster Management	Bihar State Disaster Management	Patna	October 2013
17	Energy	Bihar Renewal Energy Development Agency (BREDA), Patna	Patna	March 2013
18	Water Resources	Sone Command Area Development Agency (SCADA), Patna	Patna	March 2013
19		Gandak Command Area Development Agency (GCADA), Muzaffarpur	Muzaffarpur	April 2015
20		Kosi Command Area Development Agency (KCADA), Saharsa	Saharsa	March 2013
21		Kiul Badua Chandan Command Area Development Agency (SCADA), Bhagalpur	Bhagalpur	November 2014
22	Industry	Bihar Industrial Area Development Authority, Patna	Patna	March 2014
23		Infrastructure Development Authority, Patna	Patna	February 2015

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

Appendix-3.2

(Reference: Paragraph 3.4; Page 51)

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

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Date of receipt of accounts	Period upto which Separate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Delay in submission of accounts	Remarks
1	2	3	4	5	6	7	8	9	10
1	Bihar State Khadi and Village Industries Board, Patna	Upto 2009-10	2009-10	12/9/2013	2009-10	21/4/2014	SARs have been placed in the legislature by the department upto 2001-02 as per letter dated: 23/12/2009	Three years two months	For entrustment of audit from the year 2010-11. Letter was written to Chief Executive officer, Bihar State Khadi and Village Industries Board, Patna Vide letter No. ES(HQ)/2014-15/287 date: 4/7/2014
2	Bihar State Housing Board, (BSHB), Patna	2003-04	--	--	2008-09	27/8/2014	Not yet communicated	--	Audit of Accounts for the period 2004-05 to 2008-09 was done on the consent letter issued by Urban Development and Housing Department (UD & HD) of Bihar. Letters were issued to UD & HD, GoB for further entrustment of audit.
3	Bihar State Legal Services Authority, Patna	Perma- nent	2012-13	1/8/2014	2012-13	24/4/2015	Not yet communicated	One year one month	SAR not issued on time due to late receipt of accounts
4	Rajendra Agriculture University, Pusa, Samastipur	Upto 2011-12	2010-11 2011-12	30/3/2012 1/11/2013	2010-11	11/11/2014 (For the year 2010-11)	SAR of financial year 2001-02 to 2002-03 was sent for placement in the legislature on 29/7/2009	Nine months One year and four months	For entrustment of audit from the year 2012-13, letter have been written to the Government of Bihar & Vice chancellor RAU Pusa, Samastipur Vide no. ES(HQ)/RAU/2015-16/492-493 date: 12/8/2015

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

Appendix-3.3
(Reference: Paragraph 3.8; Page 54)
Operation of Minor Head 800-‘Other Receipts’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipt	Receipt under Minor Head 800	Percentage of receipts under Minor Head 800 to Total Receipts
1	0029	Land Revenue	277.13	176.84	63.81
2	0210	Medical and Public Health	30.22	15.95	52.78
3	0215	Water Supply and Sanitation	4.36	2.30	52.75
4	0220	Information and Publicity	0.40	0.22	55.00
5	0230	Labour and Employment	8.65	6.20	71.68
6	0235	Social Security and Welfare	0.02	0.03	150.00#
7	0250	Other Social Services	0.0004	0.0004	100.00
8	0404	Dairy Development	0.0003	0.0003	100.00
9	0506	Land Reforms	0.14	0.16	114.29#
10	0515	Other Rural Development Programmes	29.37	20.02	68.16
11	0851	Village and Small Industries	0.05	0.04	80.00
12	0852	Industries	0.10	0.10	100.00
13	1053	Civil Aviation	4.95	4.77	96.36
14	1054	Roads and Bridges	54.52	54.56	100.07#
15	1056	Inland Water Transport	0.003	0.003	100.00
16	1452	Tourism	1.34	1.34	100.00
17	1456	Civil Supplies	0.14	0.14	100.00

Includes accounting refunds to the extent of ₹0.01 crore, ₹0.02 crore and ₹0.04 crore under MH-0235, 0506 and 1054 respectively hence, the percentage is more than 100.
(Source: Notes to Accounts for the year 2014-15)