

A.	General Data			
Sl. NO.	Particulars			Figures
1	Area			94163 sq km
2	Population			
	a.	As per 2001 Census		8.3 crore
	b.	As per 2011 Census		10.38 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.		881 person per Sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.		1102 person per Sq. km.
4	* Population Below Poverty Line (BPL) (All India Average = 27.5 <i>per cent</i>)			41.4 <i>per cent</i>
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 <i>per cent</i>)		47 <i>per cent</i>
	b.	Literacy (as per 2011 Census) (All India Average = 74.0 <i>per cent</i>)		63.82 <i>per cent</i>
6	Infant mortality*** (per 1000 live births) (All India Average = 50 per 1000 live births)			52
7	Life Expectancy at birth*** (All India Average =63.5 years)			61.6 Years
8	Gini Coefficient ¹			
	a.	Rural. (All India = 0.30)		0.20
	b.	Urban. (All India = 0.37)		0.33
9	Gross State Domestic Product (GSDP) 2010-11 at current prices			213073 crore
	Per capita GSDP CAGR (2001-02 to 2010-11)		Bihar	11.44 <i>per cent</i>
			General Category States	11.32 <i>per cent</i>
10	GSDP ² CAGR ³ (2000-01 to 2010-11)		Bihar	15.61 <i>per cent</i>
			General Category States	14.68 <i>per cent</i>
11	Population Growth (2001 to 2011)		Bihar	25.07 <i>per cent</i>
			General Category States	17.56 <i>per cent</i>
B.	Financial Data			
Sl. No.		Particulars	Figures (in <i>Per cent</i>)	
1	CAGR		2001-02 to 2009-10	
			2001-02 to 2010-11	
			General Category States	Bihar
	a.	of Revenue Receipts.	15.20	17.41
	b.	of Own Tax Revenue.	14.53	16.90
	c.	of Non-Tax Revenue.	13.87	24.64
	d.	of Total Expenditure.	13.53	16.02
	e.	of Capital Expenditure.	22.61	33.14
	f.	of Revenue Expenditure on Education.	12.73	14.69
	g.	of Revenue Expenditure on Health.	11.97	13.09
	h.	of Salary and Wages#.	11.45	7.85
	i.	of Pension.	14.09	8.35

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planningcommission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2010-11 , Infant mortality rate (SRS Bulletin January, 2011), Density of population (Office of the Registrar General and Census Commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs). #For the period 2001-02 to 2009-10 or 2010-2011 as the case may be.

¹It 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.

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

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

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

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

Appendix 1.2 Part B: Layout of Finance Accounts

Statement	Layout
The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.	
Volume I contains the Certificate of the Comptroller and Auditor General of India, four summary Statements as given below and Notes to Accounts including accounting policy.	
Statement No. 1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No. 2	Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No. 3	Statement of receipt (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No. 4	Statement of expenditure (consolidated fund): This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).
In addition, the Volume comprises an appendix, Appendix I, Which is a statement of Cash Balances and Investments of Cash Balances.	
Volume II comprises three parts. Part I contains six statements as given below:	
Statement No. 5	Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement 1.
Statements No.6	Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.

Appendix 1.2

Part B : Layout of Finance Accounts

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

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**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 the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been 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 rates

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	103317	118687	150709	175245	213073
Growth rate of GSDP	23.66	14.88	26.98	16.28	21.59

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

Note: Figures for 2008-09 are on provisional estimates, for 2009-10 on quick estimates and for 2010-11 on advance estimates.

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

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

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

An act 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).
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 3 *per cent* of Gross State Domestic Product by 2011-12 and maintain such thereafter.”
4. Section 9 (2) 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 1.4

Abstract of Receipts and Disbursements for the year 2010-11

(Reference: Paragraph 1.1.1, 1.3 and Page 1.5)

(₹ in crore)

Receipts					Disbursements					
2009-10			2010-11		2009-10		2010-11			
								Non-Plan	Plan	Total
		Section-A: Revenue								
35526.83	I	Revenue receipts		44532.32	32584.17	I	Revenue expenditure	27316.41	10899.51	38215.92
8089.67		-Tax revenue	9869.85		12202.35		General Services	15109.01	177.96	15286.97
1670.42		-Non-tax revenue	985.53		13186.41		Social Services	7310.33	7779.09	15089.42
18202.58		-State's share of Union Taxes	23978.38		7416.22		Education, Sports, Art and Culture	4732.26	3368.32	8100.58
2256.20		-Non-Plan grants	1924.78		1387.82		Health and Family Welfare	1283.54	218.65	1502.19
3720.97		-Grants for State Plan Schemes	5456.95		1438.24		Water Supply, Sanitation, Housing and Urban Development	458.85	1238.68	1697.53
1586.99		-Grants for Central and Centrally sponsored Plan Schemes	2316.83		52.01		Information and Broadcasting	49.58	2.41	51.99
					407.53		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	79.33	458.86	538.19
					69.89		Labour and labour welfare	63.47	15.43	78.90
					2260.21		Social welfare and nutrition	609.26	2293.36	2902.62
					154.49		Others	34.04	183.38	217.42
					7087.95		Economic Services	4893.82	2942.46	7836.28
					1503.55		Agriculture and Allied Activities	780.66	1237.06	2017.72
					2680.44		Rural Development	649.08	1340.36	1989.44
							Special areas programmers			
					897.31		Irrigation and Flood control	1226.62	84.40	1311.02
					867.61		Energy	1214.24	1.59	1215.83
					265.39		Industry and Minerals	101.04	224.82	325.86
					690.04		Transport	634.49	-	634.49
					-		Science, Technology and Environment			

Appendix 1.4

Receipts					Disbursements				
2009-10			2010-11		2009-10		2010-11		
							Non-Plan	Plan	Total
					183.61	General Economic Services	287.68	54.23	341.91
					107.47	Grants-in-aid and Contributions	3.25	-	3.25
					32584.17	Total			38215.92
	II	Revenue deficit carried over to section B			2942.66	II Revenue Surplus carried over to Section B			6316.40
35526.83		Total	44532.32	35526.83	Total				44532.32
		Section-B Others							
3557.09	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	2291.13			III Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		7332.09	IV Capital Outlay		45.69	9150.25	9195.94
				274.48	General services		49.53	346.18	395.71
				1122.55	Social Services		-3.84	1075.92	1072.08
				333.96	Education, Sports, Art and Culture		-	143.75	143.75
				120.52	Health and Family Welfare		-7.91	172.89	164.98
				464.71	Water Supply, Sanitation, Housing and Urban Development		4.07	625.67	629.74
				3.00	Information and Broadcasting		-	1.05	1.05
				26.18	Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes		-	29.79	29.79
				153.59	Social welfare and nutrition		-	88.46	88.46
				20.59	Others		-	14.31	14.31
				5935.06	Economic Services		-	7728.15	7728.15
				1.00	Agriculture and Allied Activities		-	16.99	16.99
				852.65	Rural Development		-	1203.82	1203.82

Appendix 1.4

							Special areas programmes			
					1348.62		Irrigation and Flood Control	\$	1366.98	1366.98
					376		Energy		1007.23	1007.23
					268.58		Industry and Minerals		8.81	8.81
					3058		Transport		4071.58	4071.58
					24.04		General Economic Services		52.74	52.74
13.20	V	Recoveries of Loans and Advances		11.86	896.79	V	Loans and Advances disbursed	268.05	834.58	1102.63
-		-From Power Projects			626.25		For Power Projects	44.07	834.42	878.49
7.12		-From Government Servants	10.95		7.12		To Government Servants	14.86		14.86
6.08		-From Others	0.91		263.42		To Others	209.12	0.16	209.28
2942.66	VI	Revenue Surplus brought down		6316.40		VI	Revenue Deficit brought down			
6134.39	VII	Public debt receipts		6032.42	1982.99	VII	Repayment of Public debt			2190.03
		External debt					External debt			
5370.07		Internal debt other than Ways and Means Advances and overdrafts	5250.89		1169.32		Internal debt other than Ways and Means Advances and Overdrafts			1724.53
-		-Net transactions under Ways and Means Advances					Net transactions under Ways and Means Advances			
-		-Net transactions under overdraft								
764.32		-Loans and Advances from Central Government	781.53		813.67		Repayment of Loans and Advances to Central Government			465.50
0.00	VIII	Appropriation to Contingency Fund		1150.00	0.00	VIII	Appropriation to Contingency Fund			1150.00
-	IX	Amount transferred to Contingency Fund			-	IX	Expenditure from Contingency Fund			
15303.39	X	Public Account receipts		17321.25	15447.74	X	Public Account disbursements			16749.02
707.19		Small Savings and Provident Funds	838.84		970.05		Small Savings and Provident Funds			586.14

\$ Only -44,000/-

Appendix 1.4

565.67		Reserve Funds	243.72		467.36		Reserve Funds		60.00
296.81		Suspense and Miscellaneous	334.43		197.28		Suspense and Miscellaneous		329.52
7422.76		Remittance	9279.87		7367.94		Remittance		9199.91
6310.96		Deposits and Advances	6624.39		6445.11		Deposits and Advances		6573.45
	XI	Closing Overdraft from Reserve Bank of India			2291.13		XI	Cash Balance at end	2735.44
					-			Cash in Treasuries and Local Remittances	
					(-2536.45)			Deposits with Reserve Bank	-426.37
					200.44			Departmental Cash Balance including permanent Advances	426.92
					4627.14			Cash Balance Investment	2734.89
27950.74		Total		33123.06	27950.74			Total	33123.06

Appendix 1.5

Funds directly transferred to State Implementing Agencies

(Reference: Paragraph 1.2.2 and Page 5)

(₹ in crore)			
Programme/Scheme	Implementing Agency in the State	2009-10	2010-11
		Central Share	Central Share
Sarva Shiksha Abhiyan	Bihar Education Project Council	1217.39	1958.66
National Programme of Education of Girls at Elementary Level		0.00	15.96
Kasturba Gandhi Balika Vidyalaya		0.00	73.28
Total		1217.39	2047.90
National Rural Employment Guarantee Scheme	District Rural Development Agency	1032.80	2089.26
Swarnajayanti Gram Swarojgar Yojana		131.91	141.57
Indira Awas Yojana		2009.19	2255.58
Integrated Watershed Management Programme		-	0.74
District Rural Development Agency (Administration)		-	31.77
Hariyali		5.71	0.00
Total		3179.61	4518.92
National Rural Health Mission	State Health Society	420.84	19.71
Total Sanitation Campaign		90.47	-
Pradhan Mantri Gram Sadak Yojna	Registered Societies	-	3458.69
Members of Parliament Local Area Development Scheme	District Magistrate	101.50	111.53
Science and Technology Program for Social Economic Development	Registered Societies (NGOs)	0.85	0.63
Off Grid DRPS	Bihar Renewable Energy Development Agency	0.99	2.83
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)	1.07	0.84
Handicrafts	Registered Societies (NGOs)	1.82	0.00
Memorials and Others	Nava Nalanda Mahavihara	2.80	2.20
Mahila Samakhya	Bihar Mahila Samakhya Society	5.44	5.41
National Institute of Pharmaceuticals and Research	National Institute of Pharmaceuticals Education and Research	7.15	1.00

Appendix 1.5

Supports to NGOs Institutions SRCs for Adult Education and Skill Development	Jan Shikshan Sansthan	7.86	4.63
National Child Labour Project Including Grants in aid to Voluntary Agencies	Child Labour Project Society	16.61	7.31
Health Insurance for Unorganized Sector Workers (Rashtriya Swastha Bima)	Bihar State Labour Welfare Societies	31.98	55.86
National Food Security Mission	State Agriculture Management & Extension Training	43.32	51.65
Setting up of New IITs	Indian Institute of Technology, Patna	52.50	20.00
Total of GOI funds by passing State Budget		5182.20	10309.11

Appendix 1.6

Time series data on the State Government Finances

(Reference: Paragraph 1.3.1, 1.7.2 & 1.9.1, Page 7,21 & 25)

(₹in crore)

	2006-2007	2007-2008	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	23083	28210	32981	35527	44532
(i) Tax Revenue	4033(17)	5086(18)	6173(19)	8090(23)	9870(22)
Taxes on Sales, Trade, etc	2081(52)	2535(50)	3016(49)	3839(48)	4557(46)
State Excise	382(9)	525(10)	679(11)	1082(13)	1523(16)
Taxes on Vehicles	181(4)	273(5)	298(5)	345(4)	456(5)
Stamps and Registration fees	455(11)	654(13)	716(12)	998(12)	1099(11)
Land Revenue	75(2)	82(2)	102(1)	124(2)	139(1)
Taxes on Goods and Passengers	783(19)	938(18)	1279(21)	1613(20)	2006(20)
Other Taxes	76(2)	79(2)	83(1)	89(1)	90(1)
(ii) Non-Tax Revenue	511(2)	526(2)	1153(3)	1670(5)	985(2)
(iii) State's share of Union taxes and duties	13292(58)	16766(59)	17693(54)	18203(51)	23978(54)
(iv) Grants in aid from Government of India	5247(23)	5832(21)	7962(24)	7564(21)	9699(22)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	00	00
3. Recoveries of Loans and Advances	7	26	11	13	12
4. Total Revenue and Non-debt capital receipts (1+2+3)	23090	28236	32992	35540	44544
5. Public Debt Receipts	2358	1612	5928	6134	6032
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2355	1144	5778	5370	5251
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	3	468	150	764	781
6. Total Receipts in the Consolidated Fund (4+5)	25448	29848	38920	41674	50576
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	9224	12837	16941	15303	17321
9. Total Receipts of the State (6+7+8)	34672	42685	55861	56978	67897
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	20585	23563	28512	32584	38216
Plan	4065(20)	4804(20)	7280(26)	8439(26)	10900(29)
Non-Plan	16520(80)	18759(80)	21232(74)	24145(74)	27316(71)
General Services (including interest payments)	8643(42)	9252(39)	10530(37)	12202(37)	15287(40)
Social Services	7917(38)	9868(42)	12252(43)	13186(40)	15090(39)
Economic Services	4021(20)	4438(19)	5726(20)	7088(22)	7836(21)
Grants-in-aid and contributions	4	5	4	108(1)	3
11. Capital Expenditure	5211	6104	6436	7332	9196
Plan	5132(98)	5991(98)	6336(98)	7268(99)	9150(99)
Non-Plan	79(2)	113(2)	100(2)	64(1)	46(1)
General Services	155(3)	223(4)	206(3)	274(4)	396(4)
Social Services	596(11)	799(13)	640(10)	1123(15)	1072(12)
Economic Services	4460(86)	5082(83)	5590(87)	5935(81)	7728(84)
12. Disbursement of Loans and Advances	315	272	551	897	1103
13. Total (10+11+12)	26111	29939	35499	40813	48515

Appendix 1.6

	2006-2007	2007-2008	2008-09	2009-10	2010-11
14. Repayments of Public Debt	1025	1632	1682	1983	2190
Internal Debt (excluding Ways and Means Advances and Overdrafts)	708	1203	1254	1169	1725
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	317	429	428	814	465
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	27136	31571	37181	42796	50705
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	8016	10334	17311	15448	16749
19. Total disbursement by the State (16+17+18)	35152	41905	54492	58428	67454
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	2498	4647	4469	2943	6316
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)3021	(-)1703	(-)2507	(-)5273	-3971
22. Primary Deficit/Primary Surplus (21+23)	(+)395	(+)2004	(+)1246	(-)1588	+348
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3416	3707	3753	3685	4319
24. Financial Assistance to local bodies etc.	1017	1133	4423	4456	4622
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
Ways and Means Advances availed (days)					
Overdraft availed (days)					
26. Interest on Ways and Means Advances/Overdraft	NIL	NIL	Nil	NIL	NIL
27 Gross State Domestic Product (GSDP)[@]	103317	118687	150709	175245	213073
28 Outstanding Fiscal liabilities (year end)	49089	50989	54977	58690	62858
29. Outstanding guarantees (year end)	608	516	704	859	588
30. Maximum amount guaranteed (year end)	1538	1538	1538	1548	1549
31. Number of incomplete projects	6	9	78	288	350
32. Capital blocked in incomplete projects	2393	2793	1016	941	1005
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.039	0.043	0.041	0.046	0.046
Own Non-Tax Revenue/GSDP	0.005	0.004	0.007	0.009	0.004
Central Transfers/GSDP	0.128	0.141	0.113	0.103	0.112
II Expenditure Management					
Total Expenditure/GSDP	0.253	0.252	0.235	0.233	0.227
Total Expenditure/Revenue Receipts	1.131	1.061	1.076	1.148	1.089
Revenue Expenditure/Total Expenditure	0.788	0.787	0.803	0.798	0.787
Expenditure on Social Services/Total Expenditure	0.326	0.356	0.363	0.350	0.333
Expenditure on Economic Services/Total Expenditure	0.325	0.318	0.318	0.319	0.343
Capital Expenditure/Total Expenditure	0.199	0.203	0.181	0.179	0.189

Appendix 1.6

	2006-2007	2007-2008	2008-09	2009-10	2010-11
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.193	0.196	0.173	0.173	0.181
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.024	0.039	0.029	0.017	0.029
Fiscal deficit/GSDP	-0.029	-0.014	-0.016	-0.030	-0.018
Primary Deficit (surplus) /GSDP	0.038	0.017	0.008	-0.009	0.016
Revenue Deficit/Fiscal Deficit	0.827	-2.728	-1.782	-0.558	-1.590
Primary Revenue Balance/GSDP	-0.053	-0.053	-0.046	-0.047	-0.048
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.475	0.429	0.365	0.335	0.295
Fiscal Liabilities/RR	2.126	1.807	1.667	1.652	1.411
Primary deficit vis-à-vis quantum spread	0.001	-0.005	0.001	0.012	0.001
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.345	3.216	0.064	0.736	0.923
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.38	0.26	0.24	0.28
Balance from Current Revenue	2996	5124	3953	6213	9602
Financial Assets/Liabilities	0.860	0.960	0.960	1.09	1.18

Figures in brackets represent percentages (rounded) to total of each sub-heading
@ GSDP figures communicated by the Government adopted.

Appendix 1.7

Details of Department-wise arrears of revenue

(Reference: Paragraph 1.3.4, Page 10)

(₹ in crore)

Sl. no.	Heads of revenue	Amount outstanding as on 31 March 2011	Amount outstanding for more than five years	Remarks
1.	Taxes/VAT on sales, trades etc.	901.96	422.42	Out of ₹ 901.96 crore, demands for ₹ 258.32 crore were certified for recovery as arrears of land revenue. Recovery of ₹ 138.84 crore was stayed by the courts. An amount of ₹ 1.27 crore was held up due to rectification/review of application and ₹ 503.53 crore was pending at other stages.
2.	Entry Taxes	27.37	1.47	Out of ₹ 27.37 crore, demands for ₹ 0.50 crore was certified for recovery as arrears of land revenue. Recovery of ₹ 3.80 crore was stayed by the Courts and ₹ 23.07 crore was pending at other stages.
3.	Taxes and duties on electricity	2.32	1.76	Out of ₹ 2.32 crore, demands for ₹ 1.49 crore was certified for recovery as arrears of land revenue. Recovery of ₹ 0.77 crore was stayed by the Courts and ₹ 0.06 crore was pending at other stages.
4.	Entertainment tax	9.96	2.44	Out of ₹ 9.96 crore, demands for ₹ 9.06 crore was certified for recovery as arrears of land revenue. Recovery of ₹ 0.09 crore was stayed by the Courts and ₹ 0.81 crore was pending at other stages.
6.	Water rates	229.03	158.64	Stages at which the arrears were pending for collection have not been intimated (November 2011), despite being requested (between June and September 2011)
7.	Sugarcane	27.60	12.26	Out of ₹ 27.60 crore, demands for ₹ 3.84 crore was certified for recovery as arrears of land revenue. Recovery of ₹ 10.89 crore was stayed by the Government and ₹ 12.87 crore was pending at other stages.
Total		1198.24	598.99³	

Appendix 1.8

Details of Incomplete Projects (Cost over runs) as on 31 March 2011

(Reference : Paragraph 1.6.1, Page 18)

(₹ in crore)

Sl. No.	Sl. No. of Appendix -X of Finance Accounts	Department	Name of projects/Works	Estimated cost/Date	Progressive Expenditure	Cost over run	Physical progress of work (in Per cent)
1	150	Road Construction Department	Cart of High level Bridge in 32 KM Sheohar Minapur, Muzaffarpur.	<u>4.63</u> 02 April 08	4.70	0.07	90
2	155	Road Construction Department	Chausa-Chunni-Pawni, Kamarpur, Buxar.	<u>5.07</u> 14 June 08	8.23	3.16	80
3	16	Public Health Engineering Department	Rural Water Supply Scheme, at Sri Nagar, Madhepura.	<u>2.44</u> 04 November 06	2.45	0.01	99
4	25	Public Health Engineering Department	Rural Water Supply Scheme at Andhana, Nalanda under Accelerated Rural Water Supply Programme.	<u>11.15</u> 11 September 06	11.78	0.63	99
5	156	Public Health Engineering	Chenari Rural Water Supply Scheme at Sasaram.	<u>2.26</u> 14 June 08	2.45	0.19	82
6	157	Public Health Engineering Department	Chhapiya Water Supply Scheme at Chapra under Accelerated Rural Water Supply Programme.	<u>4.61</u> 14 June 08	4.80	0.19	85
7	170	Public Health Engineering Department	125mm x 40mm x 61 mtr/125mm x 40mm x 46 mtr hand tubewell/ 125mm x 38 mtr. Gravel packed tubewell/125mm/115mmx50mtr. Deep hand tubewells in Primary/Middle Schools at Nawada.	<u>5.64</u> -	5.73	0.09	95
8	182	Public Health Engineering Department	Construction of 412 numbers of 125mmx40mmx61mtr Deep tube well with India mark-III hand pump in NC/PC tola (MLA Quota) under P.H.Division, Patna West, Patna.	<u>4.06</u> 11 July 08	5.62	1.56	75
9	186	Public Health Engineering	Construction of 53 numbers of tubewell at Nawada.	<u>10.11</u> 19 August 06	11.90	1.79	74
10	61	Water Resources Department	Anti erosion work at Birbas Site from 29.78 km to 30.68 km of Badlanagar Embankment, Khagaria.	<u>4.14</u> 05 February 07	4.26	0.12	96
11	66	Water Resources Department	Anti-erosion work at Harser Bazarmuria Pahar Chak, Jhingha at Muzaffarpur	<u>1.84</u> 09 October 07	2.41	0.57	95
12	69	Water Resources Department	Anti erosion work at 43.50 km to 49.00 km of K.B. Embankment, Khagaria.	<u>4.51</u> 14 December 07	5.02	0.51	97
13	73	Water Resources Department	Anti-erosion work at Pahatguawn, Kishanganj	<u>12.49</u> -	13.73	1.24	95
14	83	Water Resources Department	Anti erosion work at Tajpur in Munger.	<u>4.00</u> 05 October 08	4.34	0.34	79
15	90	Water Resources Department	Anti erosion work at village Khajurar, Bakhtiyarpur, Patna	<u>0.49</u> 04 February 09	0.52	0.03	95
16	311	Water Resources Department	Earth work from chain 0.00 to 190 and construction of cross drainage at chain 5.00, 18.00, 45.00, 84.00, 120.00, 139.00, 154.00 and 179.00 at Manjhauli Minor, Aurangabad.	<u>1.66</u> -	5.79	4.13	30
17	328	Water Resources Department	Ganga pump canal scheme, Bateshwarthan, Kahalgau, Bhagalpur.	<u>6.98</u> 08 February 10	7.49	0.51	-
		Total		86.08	101.22	15.14	

Appendix 1.9

Summarized financial position of the Government of Bihar as on 31 March 2011

(Reference : Paragraph 1.7.1, Page 21)

(₹ in crore)

As on 31.03.2010	LIABILITIES		As on 31.03.2011
35494.01	Internal Debt -		39020.39
15871.95	Market Loans bearing interest	17579.57	
0.28	Market Loans not bearing interest	0.44	
22.08	Loans from Life Insurance Corporation of India	21.97	
19599.70	Loans from other Institutions	21418.41	
7948.45	Loans and Advances from Central Government -		8264.48
3.91	Pre 1984-85 Loans	3.91	
70.06	Non-Plan Loans	67.09	
7804.99	Loans for State Plan Schemes	8126.28	
6.73	Loans for Central Plan Schemes	6.13	
19.80	Loans for Centrally Sponsored Plan Schemes	18.11	
42.96	Ways and Means Advances for Plan Schemes	42.96	
350.00	Contingency Fund		350.00
9310.72	Small Savings, Provident Funds, etc.		9563.43
4753.62	Deposits		4802.90
1463.21	Reserve Funds		1646.92
5108.34*	Surplus on Government Account -		11424.74
2942.66	(i) Less Revenue Surplus of the current year	6316.40	
2165.68	(ii) Accumulated Surplus at the beginning of the year	5108.34	
64428.35			75072.86
	ASSETS		
44251.93	Gross Capital Outlay on Fixed Assets -		53447.86
856.18	Investments in shares of Companies, Corporations, etc.	905.24	
43395.75	Other Capital Outlay	52542.62	
15551.42	Loans and Advances -		16642.19
12916.23	Loans for Power Projects	13794.72	
2573.55	Other Development Loans	2781.92	
61.64	Loans to Government servants and Miscellaneous loans	65.55	
1224.33	Remittances		1144.38
187.13	Advances		185.49
922.41	Suspense and Miscellaneous Balances		917.50
2291.13	Cash -		2735.44
0.00	Cash in Treasuries and Local Remittances	0.00	
-2536.45#	Deposits with Reserve Bank	-426.37	
200.00	Departmental Cash Balance	254.61	
0.44	Permanent Advances	172.31	
4627.14	Cash Balance Investments including earmarked funds	2734.89	
64428.35			75072.86

* Figures changed due to rearrangement of figures.

Appendix 2.1

Statement of grants/appropriations where savings were more than ₹ 10 crore

(Reference : Paragraph 2.3.1, Page 32)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Agriculture Department	1676.27	1348.20	328.07	19.57
2	2	Animal and Fisheries Resources Department	407.47	241.75	165.72	40.67
3	3	Building Construction Department	445.38	333.57	111.81	25.10
4	4	Cabinet Secretariat Department	102.48	73.42	29.06	28.36
5	6	Election Department	256.80	194.08	62.72	24.42
6	8	Art, Culture and Youth Department	125.37	77.21	48.16	38.41
7	9	Co-operative Department	660.80	449.68	211.12	31.95
8	10	Energy Department	3626.07	3124.38	501.69	13.84
9	11	Backward Class and Most Backward Class Welfare Department	136.81	124.14	12.67	9.26
10	12	Finance Department	1607.00	376.93	1230.07	76.54
11	13	Interest Payments	4513.64	4319.16	194.48	4.31
12	14	Repayment of Loans	2277.96	2190.03	87.93	3.86
13	16	Panchayati Raj Department	2065.84	1297.80	768.04	37.18
14	17	Commercial Taxes Department	90.68	56.46	34.22	37.74
15	18	Food and Consumer Protection Department	228.09	162.61	65.48	28.71
16	19	Environment and Forest Department	118.73	106.83	11.90	10.02
17	20	Health Department	2207.79	1706.24	501.55	22.72
18	21	Human Resources Development Department	9954.95	8703.60	1251.35	12.57
19	22	Home Department	3464.84	3015.95	448.89	12.96
20	23	Industries Department	743.27	300.75	442.52	59.54
21	25	Information Technology Department	208.48	58.23	150.25	72.07
22	26	Labour Resources Department	197.92	143.33	54.59	27.58
23	27	Law Department	494.63	364.22	130.41	26.37
24	30	Minorities Welfare Department	465.86	280.09	185.77	39.88
25	33	General Administration Department	350.00	284.46	65.54	18.73
26	35	Planning and Development Department	784.85	412.11	372.74	47.49
27	36	Public Health Engineering Department	1260.62	937.02	323.60	25.67
28	37	Rural Works Department	1772.21	1592.70	179.51	10.13
29	38	Registration, Excise and Prohibition Department	112.00	88.39	23.61	21.08
30	39	Disaster Management Department	1993.65	636.66	1356.99	68.07
31	40	Revenue and Land Reforms Department	619.06	455.13	163.93	26.48
32	41	Road Construction Department	4799.44	4467.83	331.61	6.91
33	42	Rural Development Department	1426.70	1271.14	155.56	10.90

Appendix 2.1

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Actual Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
34	43	Science and Technology Department	189.37	144.44	44.93	23.73
35	44	Scheduled Castes and Scheduled Tribes Welfare Department	502.97	446.54	56.43	11.22
36	45	Sugar Industries Department	151.62	81.06	70.56	46.54
37	47	Transport Department	163.05	151.89	11.16	6.84
38	48	Urban Development and Housing Department	2150.46	611.56	1538.90	71.56
39	49	Water Resources Department	4010.23	2056.56	1953.67	48.72
40	50	Minor Water Resources Department	924.78	635.23	289.55	31.31
41	51	Social Welfare Department	2833.04	2082.53	750.51	26.49
Total			60121.18	45403.91	14717.27	

(Source: Appropriation Accounts of the State, 2010-11)

Appendix 2.2

List of Grants indicating Persistent Savings during 2006-11

(Reference : Paragraph 2.3.2, Page 35)

(₹ in crore)

Sl.No.	No. and Name of the grant	Amount of savings				
		2006-07	2007-08	2008-09	2009-10	2010-11
	Revenue-Voted					
1	2-Animal and Fisheries Resources Department	20.10 (12.27)	26.18 (14.94)	64.55 (18.10)	62.53 (18.99)	165.72 (40.67)*
2	12-Finance Department	21.04 (22.40)	94.54 (54.74)	35.16 (12.83)	39.09 (10.91)	55.64 (13.46)
3	20-Health Department	355.35 (28.24)	292.10 (22.03)	395.61 (24.92)	278.83 (16.79)	479.42 (23.92)
4	27-Law Department	29.54 (16.49)	35.32 (16.68)	70.45 (26.76)	31.32 (10.72)	130.41 (26.37)
5	40-Revenue and Land Reforms Department	36.53 (12.57)	38.58 (11.26)	73.16 (19.07)	120.13 (17.17)	128.43 (23.06)
6	41-Road Construction Department	37.82 (10.96)	123.15 (29.98)	114.75 (27.17)	274.30 (38.78)	198.29 (33.58)
7	50-Minor Water Resources Department	289.99 (68.09)	33.72 (17.33)	70.75 (21.92)	93.81 (28.18)	108.29 (15.78)
	Total Revenue Voted	790.37	643.59	824.43	900.01	1266.20
	Capital-Voted					
8	3-Building Construction Department	75.94 (59.98)	39.03 (57.17)	53.82 (58.81)	26.79 (29.86)	66.52 (36.16)
9	36-Public Health Engineering Department	318.63 (56.21)	389.41 (53.87)	495.89 (73.13)	462.89 (50.68)	268.62 (29.99)
10	49-Water Resources Department	463.82 (44.29)	593.42 (42.19)	1359.51 (55.29)	1415.28 (52.57)	1722.91 (56.81)
11	50-Minor Water Resources Department	60.72 (55.68)	79.06 (51.45)	60.63 (59.44)	95.11 (57.02)	181.26 (75.96)
	Total Capital Voted	919.11	1100.92	1969.85	2000.07	2239.31

(Source- State Appropriation Accounts of the respective years)

* Figures shown in brackets represents percentage of total provisions.

Appendix 2.3

Excess over provision of previous years requiring regularisation

(Reference : Paragraph 2.3.3, Page 35)

(₹ in crore)

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1977-78	2	5, 24	0.40	Not regularized
1978-79	2	17, 27	16.17	Not regularized
1979-80	1	17	33.46	Not regularized
1980-81	2	12, 17	26.03	Not regularized
1981-82	5	3, 12, 13, 17, 24	38.04	Not regularized
1982-83	2	12, 22	4.79	Not regularized
1983-84	1	12	9.45	Not regularized
1984-85	2	3, 14	2.62	Not regularized
1985-86	2	10, 13	14.83	Not regularized
1986-87	1	13	65.62	Not regularized
1987-88	5	9, 19, 25, 38, 48	242.45	Not regularized
1988-89	3	9, 25, 38	85.15	Not regularized
1989-90	3	25, 27, 38	99.40	Not regularized
1990-91	2	37, 38	47.55	Not regularized
1991-92	2	6, 38	71.24	Not regularized
1992-93	2	25, 38	93.25	Not regularized
1993-94	2	25, 37	157.68	Not regularized
1994-95	1	37	170.61	Not regularized
1995-96	2	25, 37	213.22	Not regularized
1996-97	2	23, 37	21.16	Not regularized
1997-98	1	7	0.01	₹ 0.01 crore has been settled by PAC but their Gazette notification is awaited.
1998-99	1	30	0.33	₹ 0.33 crore has been settled by PAC but their Gazette notification is awaited.
1999-00	4	10, 13, 14, 50	196.22	Considered for regularization by PAC but their Gazette notification is awaited.
	1	40	0.01	Not regularized
2000-01	4	5, 13, 15, 32	712.34	Considered for regularization by PAC but their Gazette notification is awaited.
2001-02	1	15	491.24	Considered for regularization by PAC but their Gazette notification is awaited.
2002-03	2	15, 47	10.15	Considered for regularization by PAC but their Gazette notification is awaited.
2003-04	4	10, 14, 15, 32	3701.11	Considered for regularization by PAC but their Gazette notification is awaited.
	3	11, 30, 50	81.23	Not regularized
2004-05	4	19, 20, 21, 46	5.68	Not regularized
2005-06	4	10, 39, 40, 46	349.56	Not regularized
2007-08	2	17, 42	1.93	Not regularized
2008-09	3	15, 17, 28	54.63	Not regularized
2009-10	1	14	98.38	Not regularized
Total			7115.94	

Appendix 2.4

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

(Reference : Paragraph 2.3.5, Page 36)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A Revenue (Charged)					
1	13-Interest Payments	4513.10	4319.16	193.94	0.53
2	28-High Court of Bihar	65.84	59.49	6.35	2.33
Total for charged		4578.94	4378.65	200.29	2.86
A Revenue (Voted)					
1	02-Animal and Fisheries Resources Department	354.66	241.75	112.91	52.81
2	03-Building Construction Department	253.62	216.15	37.47	7.81
3	04-Cabinet Secretariat Department	86.14	72.60	13.54	7.30
4	07-Vigilance Department	18.85	18.74	0.11	1.50
5	08-Art, Culture and Youth Department	59.99	47.07	12.92	2.38
6	12-Finance Department	412.62	357.84	54.78	0.86
7	17-Commercial Taxes Department	56.73	56.46	0.27	29.87
8	20-Health Department	1906.69	1525.10	381.59	97.83
9	21-Human Resources Development Department	9348.22	8665.81	682.41	546.91
10	24-Information and Public Relation Department	57.35	52.57	4.78	0.25
11	25-Information Technology Department	94.24	49.23	45.01	0.24
12	26-Labour Resources Department	157.98	130.69	27.29	17.94
13	30-Minorities Welfare Department	335.87	247.02	88.85	88.04
14	32-Legislature	71.12	70.94	0.18	7.74
15	33-General Administration Department	281.23	264.31	16.92	48.62
16	37-Rural Works Department	536.27	388.45	147.82	0.70
17	38-Registration, Excise and Prohibition Department	91.31	84.57	6.74	16.84
18	41-Road Construction Department	586.86	392.13	194.73	3.57
19	42-Rural Development Department	1367.04	1271.14	95.90	22.08
20	45-Sugar Industries Department	49.42	42.37	7.05	26.04
21	47-Transport Department	26.02	18.04	7.98	3.17
22	48-Urban Development & Housing Department	1788.78	611.56	1177.22	354.68
23	51-Social Welfare Department	2349.01	2082.53	266.48	341.14
Total for Voted		20290.02	16907.07	3382.95	1678.32
Total for Revenue		24868.96	21285.72	3583.24	1681.18
B Capital Voted					
1	12-Finance Department	35.52	19.08	16.44	1158.00
2	20-Health Department	193.22	181.14	12.08	10.05
3	26-Labour Resources Department	20.00	12.64	7.36	2.00
4	35-Planning and Development Department	34.89	30.44	4.45	10.26
5	36-Public Health Engineering Department	865.81	627.19	238.62	30.00
6	39-Disaster Management Department	2.06	1.67	0.39	1.39
7	43-Science and Technology Department	110.75	103.80	6.95	34.16
8	48-Urban Development and Housing Department	2.00	0.00	2.00	5.00
9	49-Water Resources Department	2279.76	1309.81	969.95	752.95
Total for Capital		3544.01	2285.77	1258.24	2003.81
Grand Total		28412.97	23571.49	4841.48	3684.99

(Source: Appropriation Accounts of the state, 2010-11)

Appendix 2.5

Unnecessary Re-appropriation of Funds

(Reference : Paragraph 2.3.6, Page 36)

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrendered	Final Saving
1	8	2204-00-101-0001-Physical Education	2.36	0.46	2.29	0.00	0.53
2	14	6004-04-800-0020-National Watershed Development Project for rainfed areas	0.35	0.03	0.34	0.00	0.04
3	16	2515-00-198-0001-Assistance to Panchayati Raj Institutions	431.63	0.59	221.79	210.27	0.16
4	20	2210-01-110-0012-Rajendra Nagar Hospital, Patna	2.98	2.51	2.05	2.50	0.94
5	20	2210-02-101-0004-Government Ayurvedic College Hospital, Panta	2.39	0.11	2.29	0.11	0.10
6	20	2210-05-105-0003-Darbhanga Medical College	28.43	1.41	26.55	3.15	0.14
7	20	2210-06-003-0002-Public Health Institute	8.61	0.35	6.56	1.13	1.27
8	20	2210-06-101-0003-National Malaria Eradication Programme	21.75	1.90	18.08	3.76	1.81
9	20	2210-06-104-0001-Drug Control Establishment	8.54	0.01	5.24	0.78	2.53
10	20	2251-00-090-0007-Health and Family Welfare Department	2.29	0.09	1.89	0.48	0.01
11	21	2202-04-001-0002-Directorate of Public Education	1.34	0.20	1.08	0.12	0.34
12	22	2055-00-101-0004-Surveillance of foreigner's activities	0.50	0.07	0.36	0.04	0.17
13	22	2055-00-104-0003-Special Task Force	25.10	0.05	23.67	1.37	0.11
14	39	2245-02-101-0006-Grants for building damaged by fire	24.00	1.00	6.12	18.87	0.01
15	39	2245-02-101-0007-Grants for cloths damaged by fire	10.50	1.00	5.38	5.78	0.34
16	39	2245-02-118-0001-Repairs of damaged boats/manufacture of new boats	6.00	1.00	0.85	6.08	0.07
17	41	3054-80-001-0001-Direction	28.29	0.20	23.19	3.31	1.99
18	41	3054-80-001-0006-National Highways Project-Direction	50.00	30.00	6.67	26.35	46.98
19	42	2501-01-800-0102-Swarna Jayanti Gram Swarojgar Yojana	111.00	0.07	52.47	57.72	0.88
20	42	2505-01-701-0102-National Rural Employment Programme Regional Establishment	2.00	0.25	1.86	0.32	0.07
21	48	2217-80-191-0010-Grants-in-aid to Municipal Corporations for primary works on recommendation of 11 th Finance Commission	32.56	0.50	28.63	0.00	4.43

Appendix 2.5

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrendered	Final Saving
22	48	2217-80-192-0001- Grants-in-aid to Municipal Councils for primary works on recommendation of 11 th Finance Commission	28.72	0.48	22.01	0.00	7.19
23	49	2700-03-101-0002- Other maintenance expenditure	55.05	4.50	42.19	0.88	16.48
24	49	2701-04-001-0001-Establishment	32.14	3.00	28.94	5.58	0.62
25	49	4700-02-800-0101-Irrigation project for Gandak basin (works)	0.05	4.50	0.00	0.00	4.55
26	49	4701-04-001-0101-Establishment	2.78	0.01	2.10	0.63	0.06
Total			919.36	54.29	532.60	349.23	91.82

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

Appendix 2.6

Insufficient Withdrawal through Re-appropriation of Funds

(Reference : Paragraph 2.3.6, Page 36)

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Final Saving
1	2	2403-00-101-0003-Hospitals, Dispensaries and other establishment	77.97	-1.76	1.42
2	3	2059-80-052-0001-New supply and repairs	1.00	-0.07	0.20
3	4	2013-00-101-0002-Ministers of State	2.03	-0.05	0.02
4	4	2070-00-114-0001-Maintenance of Government aircrafts	17.62	-0.41	0.03
5	8	2204-00-104-0001-Sports and games	4.38	-0.46	1.54
6	8	2205-00-107-0101-Museums	2.70	-0.50	1.57
7	13	2049-04-101-0002-Interest on block loans received from 1989-90	156.58	-0.13	45.27
8	14	6004-02-101-0001-Block loans received from 1989-90	121.66	-0.04	46.32
9	16	2515-00-198-0004-Remuneration to clerk-cum-cashier in Gram Panchayats	40.62	-1.44	2.08
10	20	2210-01-001-0001-Superintendence	20.18	-2.34	1.63
11	20	2210-01-110-0013-Sadar Hospital	123.26	-1.33	16.01
12	20	2210-01-200-0001-Other dispensaries (T.B. eradication programme)	31.87	-0.04	0.84
13	20	2210-01-200-0002-Other dispensaries (Leprosy eradication programme)	46.33	-2.06	4.91
14	20	2210-03-110-0001-Referral Hospital	50.98	-0.08	5.42
15	20	2210-05-105-0023-Government Medical College, Bettiah	5.62	-1.41	2.19
16	20	2210-05-105-0024-Government Medical College, Madhepura	5.62	-1.40	0.14
17	20	2210-06-102-0001-Public Health and Sanitation Programme-Prevention of food adulteration	2.61	-0.05	1.04
18	20	2210-06-200-0001-Yoga training for other public	11.00	-2.17	0.79
19	20	2210-06-800-0002-Health and optical distribution scheme for backwards	7.00	-1.75	1.26
20	21	2202-03-102-0002-Magadh University (Grants-in-aid)	273.34	-41.39	1.94
21	21	2202-03-102-0004-Jai Prakash Narayan University, Chapra (Grants-in-aid)	63.81	-6.09	0.02
22	21	2202-04-800-0102-Adult education	75.00	-3.00	52.86
23	26	2230-01-101-0007-Implementation of the Minimum Wages Act in agriculture	20.84	-0.37	0.34
24	26	2230-01-101-0108-Shram Adhinyam ke kriyanwan hetu prawartan tantra ka shudridhikaran	0.59	-0.07	0.10
25	26	2235-60-800-0103-Insurance project for common man	12.75	-0.50	11.77
26	32	2011-02-102-0006-Members	6.80	-0.96	0.06
27	35	3454-02-204-0002-Central Statistical Organisation	15.01	-1.25	0.31
28	39	2245-02-101-0002-Supply of food grains	140.40	-1.00	1.22
29	39	2245-02-107-0001-Repairs and restoration of Government Health & Education Buildings	0.50	-0.12	0.09
30	39	2245-02-109-0001-Repairs and restoration of damaged water supply, drainage and sewerage system	0.80	-0.20	0.15
31	39	2245-02-114-0001-Grants for agro input (for damaged crops)	28.41	-0.75	4.15
32	39	2245-02-114-0003-Grants for agriculture crops	1.00	-0.25	0.19
33	39	2245-02-114-0005-Grants for perennial crops	0.50	-0.12	0.09
34	39	2245-02-115-0001-Assistance to farmer to clean sand/silt/salinity from lands	1.00	-0.25	0.19
35	39	2245-02-115-0002-Extraction of salinity/sand etc from fishery area	0.50	-0.12	0.09
36	39	2245-02-116-0001-Grants to farmers for repair of damaged tube well/pump set etc.	0.50	-0.12	0.09

Appendix 2.6

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Final Saving
37	39	2245-02-117-0001-Exchange of animals affected from flood and drought	2.50	-0.50	0.50
38	39	2245-02-282-0001-Supply of medicine for human beings	2.25	-0.50	0.19
39	39	2245-02-282-0003-Supply of POL for mobile health units	1.00	-0.25	0.08
40	39	2245-02-800-0006-Supply of supplementary nutrition for welfare department	0.55	-0.14	0.10
41	40	2029-00-104-0001-Expenditure on revenue administration	367.23	-0.12	13.35
42	41	3054-03-337-0001-Road construction works	330.00	-30.00	0.64
43	41	3054-80-001-0002-Supervision	176.31	-0.32	4.29
44	42	2216-03-105-0102-Indira Awas Yojna	780.00	-0.65	5.30
45	48	2217-80-193-0001-Grants-in-aid to Nagar Panchayats for primary works on recommendation of 11 th Finance Commission	18.94	-0.98	2.64
46	49	2700-02-101-0002-Other maintenance expenditure	19.99	-4.00	0.63
47	49	2700-03-001-0001-Establishment	169.32	-0.13	2.54
48	49	4700-01-001-0101-Establishment	46.28	-0.02	0.43
49	49	4700-03-800-0101-Irrigation project for Sone Basin	96.64	-4.50	4.69
50	50	2702-02-005-0001-Survey and Investigation	104.06	-0.03	1.49
Total			3485.85	-116.19	243.21

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

Appendix 2.7

Substantial surrenders (₹ five crore or more) made during the year

(Reference : Paragraph 2.3.7, Page 38)

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Actual Expenditure	Amount surrendered	Savings	Percentage
1	01-Agriculture Department	2401-00-103-0614-Consolidated cereal development programme (Macromode 90:10)	32.83	8.10	24.59	0.14	74.90
2		2401-00-107-0602-Consolidated insect management programme (Macromode 90:10)	7.07	0.81	6.21	0.05	87.84
3		2401-00-119-0101-Garden development scheme	10.00	2.05	7.95	0.00	79.50
4		2402-00-102-0602-N.W.D.P.R.A. (Macromode 10:90)	9.00	2.19	6.75	0.06	75
5	02-Animal and Fisheries Resource Department	2403-00-101-0101-Hospitals, Dispensaries and Other establishment	65.61	10.09	54.40	1.12	82.91
6		2403-00-106-0607-Scheme for control and prevention of animal diseases	24.00	3.52	20.48	0.00	85.33
7		2403-00-106-0104-Scheme for control and prevention of animal diseases	8.00	1.06	6.83	0.11	85.37
8		2405-00-101-0104-Development and renovation of pond fish	10.50	1.41	8.16	0.93	77.71
9	04-Cabinet Secretariat Department	5053-02-102-0101-Aerodromes	9.03	0.83	5.09	3.11	56.37
10	06-Election Department	2015-00-108-0001-Expenditure on Issue of Photo Identity Cards to Voters	20.10	8.34	10.55	1.21	52.49
11	09-Co-operative Department	2401-00-110-0107-Premium Grant to State Crop Insurance Fund for Crop Insurance Scheme based on Pilot Season	150.00	68.55	81.45	0.00	54.30
12	10-Energy Department	2801-80-190-0002-Rajeev Gandhi Rural Electrification Project and Rashtrya Sum Vikash Yojna	86.70	40.96	45.74	0.00	52.76
13	16-Panchayati Raj Department	2515-00-196-0003-Grants-in-aid to Panchayati Raj Institution	46.29	4.77	41.52	0.00	89.70
14		2515-00-197-0001-Assistance to Panchayati Raj Institution	92.74	14.47	78.27	0.00	84.40
15		2515-00-198-0004-Remuneration to Clerk-cum-Cashier in Gram Panchayats	40.62	0.00	38.54	2.08	94.88
16		2515-00-198-0105-Fixed Allowances for Elected Representatives of Gram Panchayat	18.09	0.99	15.69	1.41	86.73
17		2515-00-198-0106-Fixed Allowances for Elected Representatives of Gram Kuchheri	18.51	1.44	11.78	5.29	63.64
18		2515-00-800-0012-Gram Kachahari Ke Vibhinna Madon Hetu	45.70	20.69	25.01	0.00	54.73
19	17- Commercial Taxes Department	2040-00-001-0005-Mission Mode Project	20.87	2.50	18.37	0.00	88.02
20	20-Health Department	2210-01-110-0016-Mental Hospital	9.50	4.24	5.26	0.00	55.37
21		2210-05-105-0024-Government Medical College, Madhepura	5.62	0.27	5.22	0.13	92.88
22		2210-06-200-0001-Yoga Training for other public	11.00	0.00	10.21	0.79	92.82
23		2210-06-800-0002-Health and Optical Distribution Scheme for Backwards	7.00	0.39	5.35	1.26	76.43

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Actual Expenditure	Amount surrendered	Savings	Percentage
24	20-Health Department	2211-00-001-602-Technical advice and supervision State Family Welfare Bureau	7.77	1.45	6.32	0.00	81.34
25	21-Human Resources	2202-02-001-0101-Directorate of Secondary Education	16.57	0.85	11.11	4.61	67.05
26	Development Department	2202-02-110-0003-Secondary, Multipurpose and Minority Schools	201.00	40.68	158.84	1.48	79.02
27	22-Home Department	2055-00-001-003-Purchase of Materials at Central Level	26.99	9.46	17.53	0.00	64.95
28		2055-00-001-0008-Central Selection Committee for appointment of Police	15.44	4.91	10.53	0.00	68.20
29		2055-00-800-0105-Strengthening and development of Police Administration	9.50	3.39	6.11	0.00	64.32
30		2070-00-108-0102-Purchase of Fire Equipments	74.35	6.28	68.07	0.00	91.55
31		4055-00-800-0102-Construction of Residential Buildings for police Academy, Training Centre-on the recommendation of Finance Commission	40.00	11.20	28.80	0.00	72
32		4070-00-051-0103-Building construction of Central/Divisional/Sub-jail (Jail Department-Home)	6.90	0.00	5.05	1.85	73.19
33	23-Industries Department	2851-00-107-0101-Special Integrated scheme for backward classes development of sericulture	6.41	1.05	5.13	0.23	80.03
34		4885-02-800-0101-Land acquisition for industrial development	282.31	9.56	269.04	3.71	95.30
35	25-Information Technology Department	2852-07-202-0109-E-Governance State Plan	14.00	5.83	8.17	0.00	58.36
36		4859-02-800-0101-Bihar State Wide Area Network (SWAN)	109.00	9.00	100.00	0.00	91.74
37	27-Law Department	2014-00-003-0001-Bihar Judicial Service Training Institute	10.83	0.86	9.97	0.00	92.06
38		2014-00-106-0001-Small cases courts	42.86	0.08	42.74	0.04	99.72
39		2014-00-114-0002-Legal aid to the poor	7.59	1.71	5.88	0.00	77.47
40	30-Minorities Welfare Department	2250-00-800-0612-Entire area development of minority	254.84	99.82	154.91	0.11	60.79
41	35-Planning and Development Department	2053-00-800-0102-Strengthening of planning machinery	261.98	2.46	259.52	0.00	99.06
42		3454-02-204-0620-Indian statistical strengthening project	30.10	0.05	30.05	0.00	99.83
43	36-Public Health Engineering Department	2215-01-800-0001-Maintenance of water supply in Government buildings	24.83	11.44	13.39	0.00	53.93
44		4215-01-102-0101-Rural piped water supply scheme-works	35.20	13.59	21.39	0.22	60.77
45		4215-01-102-0116-Loans for NABARD for development of infrastructure for supply of drinking water in rural areas	49.50	15.08	34.12	0.30	68.93
46		4215-02-800-0102-Modernisation & Development of crematorium	16.37	8.07	8.30	0.00	50.70
47	39-Disaster Management Department	2245-01-101-0002-Supply of foodgrain	20.50	0.89	17.77	1.84	86.68
48		2245-02-101-0001-Cash payment to helpless and handicapped persons	32.00	12.40	19.60	0.00	61.25
49		2245-02-101-0002-Supply of foodgrain	140.40	52.02	87.16	1.22	62.08
50		2245-02-101-0004-Free distribution of clothes and utensils to affected persons	25.25	4.71	20.03	0.51	79.33

Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Actual Expenditure	Amount surrendered	Savings	Percentage
51	39-Disaster Management Department	2245-02-101-0006-Grants for buildings damaged by fire	24.00	6.12	17.87	0.01	74.46
52		2245-02-106-0001-Repairs and restoration of damaged roads and bridges	17.00	0.44	12.26	4.30	72.12
53		2245-02-112-0002-Evacuation of population	23.00	11.15	11.85	0.00	51.52
54		2245-02-112-0104-Purchase of communication instruments	14.17	0.20	8.01	5.96	56.53
55		2245-02-113-0001-Repair/restoration of damaged buildings caused by flood	34.16	0.10	26.42	7.64	77.34
56		2245-02-118-0001-Repairs of damaged boats/manufacture of new boats	6.00	0.85	5.08	0.07	84.67
57	40-Revenue and Land Reforms Department	2029-00-103-0104-Strengthening of revenue administration	14.46	4.81	7.89	1.76	54.56
58		2029-00-800-0101-Consolidation of holdings	20.00	8.69	11.31	0.00	56.55
59	42-Rural Development Department	2501-01-800-0102-Swarna Jayanti Gram Swarojgar Yojna	111.00	52.47	57.65	0.88	51.94
60	44-Scheduled Castes and Scheduled Tribes Welfare Department	4225-01-051-0101-Construction and renovation of residential schools & building	12.75	4.48	8.05	0.22	63.14
61	48-Urban Development and Housing Department	2217-80-800-0122-For Jawaharlal Nehru National Urban Renewal Mission Scheme	900.00	30.14	675.00	194.86	75
62	49-Water Resources Department	2705-00-001-0102-Area Development Command Level	178.40	79.64	94.01	4.75	52.70
63		2711-01-800-0103-Flood Management Information Technology (EAP) World Bank	10.00	2.54	7.46	0.00	74.60
64		4700-01-800-0102-Irrigation Project for Koshi Basin (Works) (AIBP)	600.00	201.02	392.86	6.12	65.48
65		4700-03-800-0102-Irrigation Project for Sone Basin AIVP	250.00	25.73	218.62	5.65	87.45
66		4701-03-800-0102-Irrigation Project for Sone Basin (Works) (AIBP)	19.90	2.17	14.95	2.78	75.13
67		4701-03-800-0103-Irrigation Project for Sone Basin (Works) (NABARD aided Project)	26.63	7.04	18.09	1.50	67.93
68	50-Minor Water Resources Department	4711-01-001-0106-Drainage projects (works)	21.85	8.77	12.04	1.04	55.10
69		2702-02-005-0003-Financial aid and share/Grants-in-aid/maintenance of surface irrigation scheme	6.00	0.04	5.76	0.20	96
70		2702-03-103-0104-Private tube wells	7.00	1.54	5.51	0.05	78.71
71		4702-00-102-0101-Loans from NABARD for completion of incomplete works of tube wells schemes	61.50	5.61	55.83	0.06	90.78
72	51-Social Welfare Department	2235-02-101-0106-Social security and welfare	10.50	0.03	10.35	0.12	98.57
Total			4879.59	978.09	3629.82	271.78	

(Source: Detailed Appropriation Accounts, Government of Bihar)

Appendix 2.8

Hundred *per cent* surrender of funds

(Reference : Paragraph 2.3.7, Page 38)

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
1	01-Agriculture Department	2401-00-001-0103-Agriculture marketing	25.00
2		2401-00-800-0105-State Farmers Commission	0.50
3		2401-00-800-0109-Agri business infrastructure development project (EAP)	20.00
4	02-Animal and Fisheries Resources Department	2403-00-001-0101-Directorate and regional administration	4.00
5		2403-00-101-0107-National agriculture development scheme	12.88
6		2405-00-101-0605-Development of Inland fisheries statistics	0.27
7		2405-00-101-0612-Fisheries development planning	4.50
8		2405-00-101-0107-Fisheries investigation scheme	0.42
9		2405-00-101-0112-Fisheries marketing scheme	1.50
10		2405-00-101-0115-Special integrated scheme for SC	0.35
11	03-Building Construction Department	2059-01-053-0011-Maintenance and repairs of building of Animal Husbandry Department	0.65
12		2059-80-103-0004-Furnishing of inspection buildings	0.30
13		4216-80-101-0001-Preliminary work before construction	0.10
14	08-Art, Culture and Youth Department	4202-04-800-0101-Expenditure on virasat sanrakshan area (Finance Commission)	30.00
15	10-Energy Department	2801-80-190-0101-Resource gap to Bihar State Electricity Board	360.00
16		2810-60-600-0101-Non-conventional sources of energy Grants-in-Aid	20.00
17		4801-05-800-0102-Transmission & Distribution Project of Bihar State Electricity Board (EAP)	100.00
18		6801-00-800-0104-Loan to Bihar State Hydro Electric Corporation	5.00
19	11-Backward Class and Most Backward Class Welfare Department	2225-03-277-0001-Stipend/Scholarship	0.25
20	12-Finance Department	4058-00-103-0101-Machine and Equipments-Modernisation schemes for Government Press, Gulzarbag	1.50
21	13-Interest Payments	2049-01-115-0001-Interest on ways & means advances from Reserve Bank of India	3.00
22	16-Panchayati Raj Department	2515-00-101-0110-Panchayati Raj Administration and Public Development	10.47
23		2515-00-196-0002-Grants to District Boards for Rural Buildings	1.00
24		2515-00-800-0112-Expenditure in different categories of Gram Kuchheri	6.96

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
25	16-Panchayati Raj Department	2515-00-800-0115-Provision of Panchayati Raj & Human Resources Development (EAP)	10.47
26		4515-00-101-0104-Panchayat Sarkari Bhawan in respect of recommendation of Finance Commission	177.00
27	17-Commercial Taxes Department	2040-00-001-0105-Mission mode project	8.84
28		4047-00-051-0101-Building construction	4.08
29	19-Environment and Forest Department	2406-01-105-0104-Pollution Control Board	3.00
30		2406-02-110-0120-Development of sanctuaries	0.15
31		2406-02-110-0603-Other park-Sanjay Gandhi Zoological Park (100% CSS)	0.50
32		2406-02-110-0605-Development of sanctuaries (100% CSS)	0.50
33		2406-02-110-0615-Valmiki Nagar Tiger Project Eco Development (100% CSS)	0.25
34		2406-02-110-0619-Development of wasteland	0.10
35		2406-02-110-0620-Development of sanctuaries	0.15
36		2406-02-110-0109-Sanjay Gandhi Jaiwik Udyan (50:50) Central sanctuary authority sponsored schemes	0.30
37		2406-02-111-0601-Other parks	0.30
38	20-Health Department	2210-05-105-0015-Education fees determination committee	0.10
39		4210-01-051-0103-Construction of residential and office building of District Medical Officer	0.90
40		4210-01-051-0104-Construction of Rajkiya Ausdhalaya in urban area	1.07
41		4210-80-800-0102-Construction of incomplete building of Referral Hospital	1.50
42		4210-80-800-0104-Land acquisition for primary health centre and sub-health centre	1.40
43	21-Home Department	2202-02-109-0605-ITC project	10.00
44		2202-02-109-0105-ITC project	3.34
45		2205-00-105-0011-Assistance to joint fund at Rajaram Mohan Rai Library, Kolkota and State Government	0.40
46	23-Industries Department	2851-00-103-0112-Special notified plan for backward classes	1.05
47		2852-80-102-0147-Capital investment for creation of groups under industrial development drive-of-Bihar	0.25
48		2852-80-800-0101-Creation, Development and maintenance of Infrastructure for trade, commerce and industry	115.00
49		2852-80-800-0102-Scheme of advertisement and publication for departmental programme	0.25
50		6885-01-190-0101-Loans to Bihar State Industries Corporation	11.06
51		6885-01-800-0101-Others loans	0.60
52	25-Information Technology Department	2852-07-202-0104-E-purchasing plan	5.00
53		2852-07-202-0106-Gyan city project	5.00
54		2852-07-202-0111-E-Governance State Plan-on-recommendation of Finance Commission	7.00
55		4859-02-800-0102-Information Technology Building	5.00

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
56	27-Law Department	2014-00-106-0002-In the light of recommendation of Finance Commission for ADR Centre	8.15
57	30-Minorities Welfare	2250-00-003-0101-Training of workers of minority classes	1.00
58	35-Planning & Development Department	3454-02-204-0120-Bharat statistical strengthening project	0.10
59	36-Public Health Engineering Department	2215-01-198-0001-Grants-in-aid to village panchayat for repair of Tube wells	7.20
60		4215-01-102-0112-State share to Centrally Sponsored Scheme under groundwater recharge and rainwater harvesting	0.50
61	39-Disaster Management Department	2245-01-101-0003-Gratuitous relief to draught affected families	0.20
62		2245-01-104-0001-Supply of fodder	1.50
63		2245-01-105-0001-Medicine for cattle	0.75
64		2245-01-282-0001-Supply of medicine	0.75
65		2245-01-800-0003-Other works (Grants to Agriculture Department for agricultural input)	25.00
66		2245-02-104-0001-Supply of fodder	2.07
67		2245-02-108-0001-Repairs and restoration of Government residential building	0.10
68		2245-02-109-0004-Purchase of communication instruments	0.20
69		2245-02-119-0001-Assistance to weavers for repairs/restoration of traditional weaving instruments	0.15
70		2245-02-119-0002-Assistance for purchase of threads and materials	0.15
71		2245-02-119-0003-Assistance to handloom weavers	0.13
72		2245-02-122-0001-Repair of damaged irrigation system and flood control system	5.00
73		2245-02-196-0001-Assistance to zila parishads/district level panchayats	0.10
74		2245-02-197-0001-Grants-in-aid to block panchayats/intermediate level panchayats	0.20
75		2245-02-800-0008-For damaged electricity system	2.00
76	40-Revenue and Land Reforms Department	2029-00-103-0002-Management of boundary pillars	0.15
77	42-Rural Development Department	2515-00-003-0101-Bihar Rural Development Training Institute	1.00
78	44-Scheduled Castes and Scheduled Tribes Welfare Department	2225-01-277-0101-Education	3.30
79		4225-01-277-0601-Construction of hostel for SC student	6.60

Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
80	49-Water Resources Department	4700-02-800-0102-Irrigation project for Gandak Basin (works)	0.10
81		4700-02-800-0404-Nepal benevolent project under Gandak project	125.00
82		4701-80-005-0101-Survey and Investigation (Establishment)	0.50
83		4711-01-800-0610-Anti Erosion work on river Ganga	375.00
84		4711-01-800-0114-Flood control schemes under Finance Commission	40.00
85	50-Minor Water Resources Department	4702-00-102-0606-Bharat Nirman Yojna	25.00
86		4702-00-102-0103-Loan from NABARD for completion of new/incomplete lift irrigation scheme	5.00
87		4702-00-102-0106-Bharat Nirman Yojna	15.00
88	51-Social Welfare Department	2235-02-001-0103-Direction and Administration	0.55
89		2235-02-102-0105-Consolidated child development scheme under management information system	6.00
90		2235-02-102-0107-Scheme for dular ranniti	14.45
91		2235-02-106-0105-Establishment of school for spastic children-Grants-in-aid	3.00
92		2236-02-101-0802-Special programme for distribution of foodgrain to under nutritious pregnant/post-delivery women and adolescent girls	15.18
93		4235-02-102-0103-Integrated Child Development Scheme (NABARD Aided Scheme)	142.89
Total			1817.18

(Source: Detailed Appropriation Accounts, Government of Bihar)

Appendix 2.9

Surrenders in excess of actual savings (₹ 50 lakh or more)

(Reference : Paragraph 2.3.8, Page 38)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1	11-Backward Class and Most Backward Class Welfare Department	121.37	8.97	12.78	3.81
2	17-Commercial Taxes Department	86.60	30.14	35.63	5.49
3	23-Industries Department	448.94	157.90	158.98	1.08
4	33-General Administration Department	329.85	65.54	87.65	22.11
5	46-Tourism Department	8.10	0.35	1.38	1.03
Total		994.86	262.90	296.42	33.52
Capital- Voted					
1	10-Energy Department	1964.10	73.86	291.80	217.94
2	36-Public Health Engineering Department	895.81	268.62	272.49	3.87
3	41-Road Construction Department	4209.01	133.31	151.43	18.12
Total		7068.92	475.79	715.72	239.93
Grand Total		8063.78	738.69	1012.14	273.45

(Source : State Appropriation Accounts, 2010-11)

Appendix 2.10

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

(Reference : Paragraph 2.3.9, Page 38)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrendered	Saving which remained to be surrendered	Percentage
1	03-Building Construction Department	111.80	54.26	57.54	51.47
2	04-Cabinet Secretariat Department	29.05	22.48	6.57	22.62
3	08-Art, Culture and Youth Department	48.16	30.00	18.16	37.71
4	12-Finance Department	1230.08	20.53	1209.55	98.33
5	13-Interest Payments	194.48	27.89	166.59	85.66
6	14-Repayment of Loans	87.93	35.90	52.03	59.17
7	18-Food and Consumer Protection Department	65.48	9.37	56.11	85.69
8	20-Health Department	501.56	226.39	275.17	54.86
9	21-Human Resources Development Department	1251.35	846.60	404.75	32.35
10	24-Information and Public Relation Department	6.38	1.94	4.44	69.59
11	26-Labour Resources Department	54.59	34.26	20.33	37.24
12	30-Minorities Welfare Department	185.77	164.60	21.17	11.40
13	37-Rural Works Department	179.51	134.49	45.02	25.08
14	38-Registration, Excise and Prohibition Department	23.62	7.94	15.68	66.38
15	39-Disaster Management Department	1356.99	372.13	984.86	72.58
16	40-Revenue and Land Reforms Department	163.93	121.98	41.95	25.59
17	41-Road Construction Department	331.61	296.17	35.44	10.69
18	43-Science and Technology Department	44.94	22.41	22.53	50.13
19	44-Scheduled Castes and Scheduled Tribes Welfare Department	56.43	47.40	9.03	16.00
20	45-Sugar Industries Department	70.55	41.82	28.73	40.72
21	47-Transport Department	11.15	9.81	1.34	12.02
22	48-Urban Development and Housing Department	1538.90	792.00	746.90	48.53
Total		7544.26	3320.37	4223.89	

Appendix 2.11

Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2011

(Reference : Paragraph 2.3.9, Page 38)

(₹ in crore)				
Sl. No.	Grant No.	Major Heads	Amount Surrendered	Percentage of Total Provision
(1)	(2)	(3)	(4)	(5)
1	01	2415-Agricultural Research and Education	22.04	43.22
2	02	2403-Animal Husbandry	20.48	85.33
3	09	2425-Co-operation	15.29	45.71
4	10	2801-Power	43.25	49.88
5		4801-Capital Outlay on Power Projects	267.24	25.70
6		6801-Loans for Power Projects	19.10	32.32
7	13	2049-Interest Payments	22.02	16.49
8	14	6003-Internal Debt of the State Government	34.43	20.26
9	16	2515-Other Rural Development Programmes	329.79	47.19
10	17	2040-Taxes on Sales, Trade etc.	18.37	88.02
11	20	2210-Medical and Public Health	69.17	9.45
12		4210-Capital Outlay on Medical and Public Health	10.16	29.22
13	21	2202-General Education	727.85	12.06
14	22	2055-Police	111.95	6.55
15		2070-Other Administrative Services	85.67	34.64
16		4055-Capital Outlay on Police	112.33	48.01
17	30	2250-Other Social Services	154.91	60.79
18	35	3454-Census Surveys and Statistics	66.97	64.43
19	36	4215-Capital Outlay on Water Supply and Sanitation	238.38	33
20	37	3054-Roads and Bridges	73.18	20.91
21		4515-Capital Outlay on other Rural Development Programmes	26.40	8.22
22	39	2245-Relief on account of Natural Calamities	276.89	34.95
23	40	2029-Land Revenue	75.26	20.49
24	41	3054-Roads and Bridges	28.43	16.12
25		5054-Capital Outlay on Roads and Bridges	42.26	12.93
26	44	2225-Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	20.86	28.42
27	45	6860-Loans for Consumer Industries	37.46	49.19
28	49	2700-Major Irrigation	34.81	12.95
29		4700-Capital Outlay on Major Irrigation	75.35	30.60
30		4701-Capital Outlay on Medium Irrigation	36.68	70.23
31		4711-Capital Outlay on Flood Control Projects	108.80	26.81
32	50	2702-Minor Irrigation	83.35	13.69
33		4702-Capital Outlay on Minor Irrigation	172.96	75.66
34	51	2235-Social Security and Welfare	128.94	11
35		2236-Nutrition	421.31	42.48
		Total	4012.34	

Appendix 2.12

Rush of Expenditure during last quarter month of the financial year and in the month of March 2011

(Reference : Paragraph 2.3.10, Page 38)

(₹ in crore)

Sl. No.	Major Head	Total expenditure during 2010-11	Expenditure during last quarter of the year		Total expenditure during March 2011	Percentage of total expenditure
			Amount	Percentage of total expenditure		
1	2205	19.32	13.22	68.43	9.99	51.70
2	2217	505.16	327.52	64.84	257.89	51.05
3	2402	13.84	10.15	73.35	7.55	54.56
4	2404	47.39	40.37	85.18	27.77	58.60
5	2405	31.84	25.29	79.41	22.63	71.05
6	2435	34.19	31.51	92.16	30.56	89.40
7	2505	269.05	186.64	69.37	167.30	62.18
8	2851	56.52	42.19	74.65	38.05	67.31
9	2852	288.99	185.73	64.27	170.55	59.02
10	3054	632.44	413.57	65.39	320.82	50.73
11	3454	144.34	130.90	90.69	87.64	60.72
12	3604	3.25	3.25	100	3.25	100
13	4055	197.32	169.73	86.02	139.86	70.88
14	4059	118.99	92.42	77.68	79.18	66.54
15	4070	51.72	47.92	92.66	27.41	52.99
16	4210	181.14	180.67	99.74	160.47	88.59
17	4250	14.31	14.31	100	13.75	96.05
18	4406	0.16	0.16	100	0.16	100
19	4425	16.83	16.33	97.03	16.33	97.03
20	4859	9.00	9.00	100	9.00	100
21	4885	9.56	9.56	100	9.56	100
22	5053	0.83	0.83	100	0.83	100
23	6701	0.17	0.17	100	0.17	100
24	6801	878.49	549.87	62.59	519.87	59.18
25	6851	0.15	0.15	100	0.15	100
26	6860	38.69	38.69	100	37.39	96.63
Total		3563.69	2540.15		2158.13	

Appendix 2.13

Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2010-2011

(Reference : Paragraph 2.4, Page 39)

(₹ in crore)		
Sl. No.	Major Heads	Amount not reconciled
1	2011-Parliament/State/Union Territory Legislatures	37.49
2	2014-Administration of Justice	297.03
3	2015-Elections	175.20
4	2029-Land Revenue	308.38
5	2030-Stamp and Registration	28.30
6	2039-State Excise	28.47
7	2040-Taxes on Sales, Trade etc.	15.69
8	2041-Taxes on motor vehicles	16.04
9	2048-Appropriation for reduction or avoidance of Debt	160.00
10	2049-Interest Payments	4319.03
11	2051-Public Service Commission	14.66
12	2052-Secretariate-General Services	67.00
13	2053-District Administration	270.34
14	2054-Treasury and Accounts Administration	44.64
15	2055-Police	2160.63
16	2059-Public Works	222.68
17	2070-Other Administrative Service	146.89
18	2071-Pensions and other Retirement Benefits	6143.86
19	2202-General Education	6960.94
20	2203-Technical Education	38.79
21	2204-Sports and Youth Services	25.51
22	2205-Art and Culture	18.28
23	2210-Medical and Public Health	1242.33
24	2211-Family Welfare	240.35
25	2215-Water Supply and Sanitation	403.16
26	2216-Residence	550.73
27	2217-Urban Development	505.16
28	2220-Information and Publicity	34.46
29	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Class	523.19
30	2230-Labour and Employment	64.04
31	2235-Social Security and Welfare	1011.48
32	2236-Nutrition	532.46
33	2245-Relief on Account of Natural Calamities	529.30
34	2250-Other Social Services	167.65
35	2251-Secretariat-Social Services	24.03
36	2401-Crop Husbandry	1318.10
37	2403-Animal Husbandry	159.97
38	2404-Dairy Development	41.43
39	2405-Fisheries	14.46
40	2406-Forestry and Wild Life	104.37
41	2408-Food Storage and Ware Housing	10.17
42	2415-Agricultural Research and Education	158.23
43	2425-Co-operation	39.75
44	2435-Other Agriculture Programme	32.34
45	2501-Special Programme for Rural Development	160.22
46	2505-Rural Employment	205.60
47	2515-Other Rural Development Programmes	1510.70
48	2700-Major Irrigation	171.08
49	2701-Medium Irrigation	58.44
50	2702-Minor Irrigation	540.49

Appendix 2.13

Sl. No.	Major Heads	Amount not reconciled
51	2705-Command Area Development	80.26
52	2711-Flood Control and Drainage	125.17
53	2801-Power	1170.00
54	2851-Village and Small Industries	21.30
55	2852-Industries	265.05
56	3054-Road and Bridges	616.56
57	3451-Secretariate-Economic Services	32.45
58	3454-Census Surveys and Statistics	142.16
59	3456-Civil Supplies	136.44
60	4047-Capital Outlay on Other Fiscal Services	23.26
61	4055-Capital Outlay on Police	197.32
62	4059-Capital Outlay on Public Works	118.99
63	4070-Capital Outlay on Other Administrative Services	31.91
64	4202-Capital Outlay on Education, Sports, Art & Culture	130.09
65	4210-Capital Outlay on Medical & Public Health	164.98
66	4215-Capital Outlay on Water Supply and Sanitation	626.77
67	4225-Capital Outlay on Welfare of SC, ST & OBC	28.79
68	4235-Capital Outlay on Social Security and Welfare	85.79
69	4250-Capital Outlay on Other Social Services	14.31
70	4425-Capital outlay on Co-operative	16.83
71	4515-Capital Outlay on Other Rural Development Programme	1113.80
72	4700-Capital Outlay on Major Irrigation	519.20
73	4701-Capital Outlay on Medium Irrigation	39.12
74	4702-Capital Outlay on Minor Irrigation	57.35
75	4711-Capital Outlay on Flood Control Projects	702.20
76	4801-Capital Outlay on Power Projects	1007.23
77	5054-Capital Outlay on Roads and Bridges	4058.24
78	5055-Capital outlay on Road Transport	12.51
79	5452-Capital Outlay on Tourism	26.55
80	5465-Investment in central financial and trading institutions	26.19
	Total	43444.37

Appendix 2.14

Details of withdrawals from Contingency Fund for routine expenditure

(Reference : Paragraph 2.5, Page 39)

(₹ in crore)				
Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
1	2011	State Assembly	Vidhan Parishad Sachivalaya-Vetan	0.26
2	2012	Governor	Purchase of New Motor Vehicle	0.06
3	2014	Administration of Justice	Purchase of New Motor Vehicles (four occasions)	1.27
4		Administration of Justice	Medical Expenses	0.25
5		Administration of Justice	Pay & other expenses of Parivar Nyayalaya	3.75
6		Administration of Justice	Salary for Civil & Session court (2 occasions)	40.45
7	2015	Election	Travelling expenses for Lok Sabha Election	0.69
8	2052	Secretariat-General Services	J.P. Senani Samman	0.95
9		Secretariat-General Services	Purchase of Motor Car (four occasions)	0.42
10		Secretariat-General Services	Expenditure on C.M. meetings	0.20
11		Secretariat-General Services	Purchase of Laptops	0.12
12		Secretariat-General Services	Expenses on hiring of vehicles	0.11
13		Secretariat-General Services	Pay & Allowances	1.20
14	2053	District Administration	Expenses for Motor Car	0.24
15	2054	Treasury and Accounts Administration	For compilation of provident fund accounts	0.35
16	2055	Police	Recruitment of constables (two occasions)	12.09
17		Police	Expenses for Bihar Police Academy	1.00
18		Police	Expenses for Special task force	0.15
19		Police	Control & maintenance of traffic	0.44
20		Police	Pay & Allowances	16.00
21		Police	Repair & maintenance of Bihar police building	17.20
22	2056	Jail	Expenses for District Jail	5.19
23		Jail	Payment of salary	0.20
24	2070	Other Administrative Services	Expenses for Nagrik Surakshha Samvardan	0.23
25		Other Administrative Services	Purchase of Motor Vehicles (two occasions)	0.08
26		Other Administrative Services	Security of citizen	0.10
27		Other Administrative Services	Pay & allowances	0.35
28		Other Administrative Services	Expenses for investigation Bureau	0.56
29	2071	Other Administrative Services	Establishment of Bihar Bhawan	0.46
30		Pension and Other Retirement Benefits	Medical expenses of retired judges & their family	0.50
31	2202	General Education	Scholarship (two occasions)	11.90
32	2205	Art and Culture	Expenses for Sri Krishna Seva Sadan, Munger	0.39
33		Art and Culture	Kala aur sanskriti ka samvardhan	1.50
34	2225	Welfare of SC, ST and OBC	Pay and other allowances (two occasions)	0.99
35	2230	Labour & Employment	For other social security & welfare programme	0.22
36		Labour & Employment	Biri Sarmiko ka girih Nirman	2.24
37	2235	Social security & welfare	Expenses for human right commission	0.70
38		Social security & welfare	Expenses for family & child welfare	1.06
39		Social security & welfare	Concessional travelling plan for handicapped	0.35
40		Social security & welfare	Security scheme for girls	39.00
41	2250	Other social services	Grants for religious organisations	1.00
42		Other social services	Reward to students	8.00
43	2251	Secretariat and Social Services	For Motor Vehicles (two occasions)	0.33
44	2401	Agriculture Department	Help to farmer	61.80
45		Agriculture Department	Purchase for agriculture work (two	320.75

Appendix 2.14

Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
			occasions)	
46	2406	Forestry and wild life	Strengthening & security of forest	2.91
47		Forestry and wild life	Pay and other expenses	0.63
48	2700	Major irrigation	For motor vehicles	0.11
49	2801	Power	Expenses for electricity to Bihar State Electricity Board	90.00
50	2852	Industries	Payment to commercial special services	0.35
51		Industries	For motor vehicles	0.06
52	3454	Census surveys and statistics	For census work	1.00
53	3456	Civil Supplies	For customer helpline	0.28
54	4215	Water supply and sanitation	Expenditure on rural sanitation	30.00
55	6860	Loans for Consumer Industries	Credit to Sugar Mills	0.48
Total				680.92

Details of Budget Provisions, Savings etc. under Grant No. 49

(Reference : Paragraph 2.6.1, Page 40)

(₹ in crore)

Budget Estimates	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Capital (Charged)	Total
Original provision	725.60	0.00	2,279.76	0.00	3,005.36
Supplementary provision	251.91	0.00	752.95	0.00	1,004.86
Total	977.51	0.00	3,032.71	0.00	4,010.22
Expenditure	746.75	0.00	1309.81	0.00	2056.56
Savings	230.76	0.00	1722.90	0.00	1953.66
Savings surrendered	211.49	0.00	1600.91	0.00	1812.40

Appendix 2.16

Details of Schemes where no Expenditure was incurred

(Reference : Paragraph 2.6.1, Page 40)

(₹ in crore)

Sl. No.	Major Head /Minor Head Schemes	Budget Estimate	Supple-mentary provision	Total	Revised estimate	Expenditure	Savings
Plan Schemes							
1	4700-Capital Outlay on Major Irrigation-02-Irrigation Project to Gandak Basin-800-Other Expenditure-0404-Nepal Benevolent Project	125.00	0.00	125.00	0.00	0.00	125.00
2	4701-Capital Outlay on Medium Irrigation-80-General-005-Survey & Investigation-0101-Establishment	0.50	0.00	0.50	0.00	0.00	0.50
3	4711-Capital Outlay on Flood Control Project-01-Flood Control-800-Other Expenditure -0114-Flood Control under F.C.	40.00	0.00	40.00	0.00	0.00	40.00
4	4711-Capital Outlay on Flood Control Project-01-Flood Control-800-Other Expenditure -0610-Anti Erosion Work on River Ganga	375.00	0.00	375.00	0.00	0.00	375.00
5	4711-Capital Outlay on Flood Control Project-01-Flood Control-800-Other Expenditure -0611-Water Drainage Project	1.00	0.00	1.00	1.00	0.00	1.00
Total		541.50	0.00	541.50	1.00	0.00	541.50

Appendix 2.17

Statement showing the sub-heads where the expenditure was in excess over the provision for the year 2010-11

(Reference : Paragraph 2.6.1, Page 40)

(₹ in crore)

Sl. No.	Major heads detailed head/ scheme wise	Total	Re-appropriation Savings(-) Excess(+)	Final Grant or Appropriation	Actual expenditure	Excess(+)
1	2700-Major Irrigation, 02-Irrigation Project on Gandak Basin (Commercial), 001-Direction and Administration, 0001-Establishment	99.53	(-)11.95	87.58	87.66	0.08
2	2701-Medium Irrigation, 03-Medium Irrigation Commercial (Sone Basin), 101-Maintenance and Repair, 0002-Other Maintenance Expenditure	19.65	(-)1.29	18.36	33.82	15.46
3	2701-Medium Irrigation, 04-Medium Irrigation Commercial, 101-Maintenance and Repair, 0002-Other Maintenance Expenditure	8.85	(+)0.31	9.16	9.17	0.01
4	2701-Medium Irrigation, 80-General, 001-Direction and Administration, 0001-Headquarters Secretariat Establishment (Engineer-in-Chief)	12.25	(-)5.39	6.86	8.34	1.48
5	2701-Medium Irrigation, 80-General, 190-Assistance to Public Sector and Other Undertaking, 0001-Grants-in-aid to Water and Land Management Institute	4.50	0.00	4.50	4.53	0.03
6	4700-Capital Outlay on Major Irrigation, 80-General, 800-Other Expenditure, 0101-Rashtriya Sam Vikas Yojna	200.00	(-)62.29	137.71	141.73	4.02
7	4701-Capital Outlay on Medium Irrigation, 04-Medium Irrigation, 800- Other Expenditure, 0103- Irrigation Project on Kiul Badua Chandan Basin (Works).	25.60	(-)18.59	7.01	7.02	0.01
Total		370.38	(-)99.20	271.18	292.27	21.09

Appendix 2.18

Details of schemes with rush of expenditure in the last quarter/month of the year (Grant No. 49)

(Reference : Paragraph 2.6.1, Page 40)

(₹ in crore)

Sl. No.	Major head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2011	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2701-Medium Irrigation (Revenue)	85.88	52.10	60.67	40.99	47.73
2	4700-Capital Outlay on Major Irrigation	564.73	327.39	57.97	213.01	37.72
3	4701-Capital Outlay on Minor Irrigation	42.00	19.96	47.52	13.07	31.11
4	4711-Capital Outlay on Flood Control Project	702.90	399.91	56.89	263.50	37.49
5	6701-Loans for Medium Irrigation	0.17	0.17	100.00	0.17	100.00
Total		1395.68	799.53	57.28	530.74	38.02

Appendix 3.1

Performance of autonomous bodies

(Reference : Paragraph 3.3, Page 45)

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Period upto which Separate Audit Report is issued	Date of receipt of accounts	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)	
1	Bihar State Khadi and Village Industries Board, Patna	2002-03	2007-08	1989-90 to 1998-99 1999-2000 to 2001-2002 2002-03	Accounts received up to 2007-08	30 May 08 28 April 09 14 May 10	Not communicated	-	Entrustment of Audit is still awaited.
2	Bihar State Housing Board, Patna	2003-04	2006-07	1994-95 to 1998-99 1999-2000 to 2002-03 2003-04	Accounts received up to 2006-07	31 December 08 20 November 09 13 May 10	Not communicated	-	Entrustment of Audit is still awaited.
3	Bihar State Legal Services Authority, Patna	Permanent	2010-11	2009-10	02 June 11	06 December 10	Not communicated	-	-
4	Rajendra Agriculture University, Pusa, Samastipur	2010-11	2009-10	2006-07 2007-08 2008-09	13 October 10	14 October 10 11 April 11 23 May 11	As intimated by Govt. SAR for the period 1971-72 to 1994-95, 1998-99 to 2001 and 2003-04 to 2006-07 already sent to State legislature for placement of report awaited.	3 months 13 days	-

Appendix 3.2

Age-wise details of cases of Defalcation, Misappropriation, Loss and Theft

(Reference : Paragraph 3.4, Page 45)

Sl. No.	Name of the Department/Office/Fund	Up to 5 years	5 to 10 years	Total No. of Cases
1	Road Construction	6	01	07
2	Water Resources	11		11
3	Building Construction	01		01
4	Public Health and Engineering	02		02
5	Rural Development	635	81	716
6	Labour Resources	03		03
7	Industries	02		02
8	Social Welfare	117		117
9	Home	24		24
10	Health and Family Welfare	33		33
11	Land Acquisition	11		11
12	General Administration	15		15
13	Member of Legislative Assembly/ Member Legislative Council	01		01
14	Co-operative	01		01
15	Election	04		04
16	Civil Court	01		01
17	Animal & Fisheries Resources	12		12
18	Human Resources Development	32		32
19	Urban Development and Housing	25	04	29
20	Environment & Forest	02		02
21	District Sub-Registrar	01		01
22	Rural Works	08		08
23	Minor Water Resources	01		01
Total		948	86	1034

Category-wise details in respect of cases of Defalcations, Misappropriation, Loss and Theft

(Reference : Paragraph 3.4, Page 45)

(₹ in crore)

Sl. No.	Name of Department/Office/Fund	Defalcation, Misappropriation loss and theft	
		Number	Amount
1	Road Construction	07	2.59
2	Water Resources	11	13.19
3	Building Construction	01	0.33
4	Public Health and Engineering	02	2.46
5	Rural Development	716	328.36
6	Labour Resources	03	0.62
7	Industries	02	5.67
8	Social Welfare	117	12.66
9	Home	24	1.52
10	Health and Family Welfare	33	5.26
11	Land Acquisition	11	3.80
12	General Administration	15	6.73
13	Member of Legislative Assembly/ Member Legislative Council	01	0.02
14	Co-operative	01	2.66
15	Election	04	1.43
16	Civil Court	01	0.29
17	Animal & Fisheries Resources	12	5.18
18	Human Resources Development	32	11.66
19	Urban Development and Housing	29	3.33
20	Environment & Forest	02	0.39
21	District Sub-Registrar	01	0.26
22	Rural Works	08	0.74
23	Minor Water Resources	01	Negligible
Total		1034	409.15

Appendix 3.4

Operation of Minor Head 800- 'Other Expenditure' (50 per cent and above)

(Reference : Paragraph 3.5, Page 46)

(₹ in crore)

Sl. No.	Major Head Code	Nomenclature	Expenditure under Minor Head-800	Total Expenditure	Percentage of total expenditure under Minor head 800
1	2041	Taxes on Vehicles	12.00	16.92	70.92
2	2217	Urban Development	353.35	505.16	69.95
3	2250	Other Social Services	184.19	184.33	99.92
4	2501#	Special Programmes for Rural Development	172.47	172.92	99.74
5	2515	Other Rural Development Programmes	891.97	1548.10	57.62
6	3452	Tourism	3.07	6.04	50.83
7	4070	Capital Outlay on other Administrative Services	38.80	51.75	74.98
8	4235 #	Capital outlay on Social Security and Welfare	89.31	88.46	100.96
9	4700	Capital outlay on Major Irrigation	467.96	564.73	82.86
10	4701	Capital outlay on Minor Irrigation	37.33	42.00	88.88
11	4801	Capital outlay on Power Project	1007.23	1007.23	100
12	4859	Capital outlay on Telecommunication and Electronic Industries	9.00	9.00	100
13	5452	Capital outlay on Tourism	26.55	26.55	100
		Total	3293.23	4223.19	

Average Percentage 77.98.

(#) Includes accounting recoveries to the extent of ₹ 0.45 crore and ₹ 0.85 respectively. (which includes transferred to the fund head) and hence the percentage is more than 100.

Appendix 3.5

Operation of Minor Head 800- 'Other Receipts' (50 per cent and above)

(Reference : Paragraph 3.5, Page 46)

(₹ in crore)

Sl. No.	Major Head Code	Nomenclature	Receipts under Minor Head-800	Total Receipts	Percentage of total Receipts under Minor head 800
1	0029	Land Revenue	70.63	139.02	50.81
2	0059	Public Works	6.72	6.73	99.85
3	0075	Miscellaneous General Services	0.21	0.34	61.76
4	0211	Family Welfare	0.03	0.04	75.00
5	0216	Housing	2.84	4.74	59.92
6	0217	Urban Development	0.03	0.03	100
7	0235	Social Security and Welfare	2.32	2.38	97.48
8	0250	Other Social Services	5.13	5.27	97.34
9	0404	Dairy Development	0.05	0.05	100
10	0425	Co-operation	0.07	1.30	53.85
11	0506	Land Reforms	0.08	0.09	88.89
12	0515	Other Rural Development Programmes	20.94	21.93	95.49
13	0852	Industries	88.36	88.36	100
14	1054	Roads and Bridges	35.96	39.60	90.81
15	1055	Road Transport	0.19	0.23	82.61
16	1456	Civil Supplies	0.05	0.05	100
		Total	233.61	310.16	

Average Percentage 75.36