

APPENDICES

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

A. General Data				
Sl. No.	Particulars		Figures	
1	Area		94163 sq. km.	
2	Population			
	a.	As per 2001 Census	8.3 crore	
	b.	As per 2011 Census	10.38 crore	
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	881 person per sq. km.	
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1106 person per sq. km.	
4	* Population Below Poverty Line (BPL) (All India Average = 29.50 per cent)		41.30 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	47.00 per cent	
	b.	Literacy (as per 2011 Census) (All India Average 73.00 per cent)	61.80 per cent	
6	Infant mortality (per 1000 live births) (All India Average = 39 per 1000 live births)		42	
7	Life Expectancy at birth (All India Average =67.50 years)		67.20 Years	
8	Gini Coefficient ¹			
	a.	Rural (All India = 0.29)	0.23	
	b.	Urban (All India = 0.38)	0.33	
9	Gross State Domestic Product (GSDP) 2015-16 at current prices (₹ in crore)		413503	
10	Per capita GSDP ² CAGR ³ (2006-07 to 2015-16)			
	Bihar		15.42	
	General Category States		14.27	
11	GSDP CAGR (2006-07 to 2015-16)			
	Bihar		16.99	
	General Category States		15.75	
12	Population Growth (2006-07 to 2015-16)			
	Bihar		12.89	
	General Category States		12.24	
B Financial Data				
Sl. No.	Particulars		Figures (in per cent)	
1	CAGR		2006-07 to 2014-15	
			2014-15 to 2015-16	
			General Category States	Bihar
	a.	of Revenue Receipts	14.74	16.52
	b.	of Own Tax Revenue	15.08	22.72
	c.	of Non-Tax Revenue	10.20	14.94
	d.	of Total Expenditure	16.71	16.90
	e.	of Capital Expenditure	13.21	16.88
	f.	of Revenue Expenditure on Education	17.08	15.18
	g.	of Revenue Expenditure on Health	18.70	16.69
	h.	of Salary and Wages	15.49	11.73
	i.	of Pension	18.59	20.83
			11.79	4.28

(Source: Census of India and Bihar, Economic Survey of 2015-16, Projected total population 2001-26 by Census India, CAGR worked out on the basis of information furnished by the 16 General Category States, Financial data is based on figures in Finance Accounts of Government of Bihar)

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

²GSDP = Gross State Domestic Product.

³CAGR= Compound Annual Growth Rate.

Appendix- 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts

<p>Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I : Consolidated Fund: All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all money received by the Government in repayment of loans shall form one consolidated fund entitled ‘The Consolidated Fund of State’ established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.</p>
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Appendix- 1.2 Part B: Layout of Finance Accounts

Statement	Layout
<p>The Finance Accounts have been divided into two volumes. Volume I present the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.</p> <p>Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No. 1	<p>Statement of Financial Position: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year and as compared to the position at the end of the previous year.</p>
Statement No. 2	<p>Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.</p>
Statement No. 3	<p>Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.</p>
Statement No. 4	<p>Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.</p>
Statement No. 5	<p>Statement of Progressive Capital Expenditure: This statement corresponds to the detailed statement 16 in Volume II.</p>
Statement No. 6	<p>Statement of Borrowings and Other Liabilities: Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. ‘Other Liabilities’ comprise ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’ and ‘Deposits’. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.</p>

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

Appendices

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

(Source: Finance Accounts, 2015-16)

Appendix- 1.3 Part A
(Reference: Paragraph 1.1; Page 2)
Fiscal Responsibility and Budget Management (FRBM)
(Bihar Act No. 25 of 2010)

THE BIHAR FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (AMENDMENT) ACT, 2010	
<p>Preamble: To amend the Bihar Fiscal Responsibility and Budget Management Act, 2006 to provide amendment in fiscal targets as recommended by the Thirteenth Finance Commission (ThFC) for application revised roadmap for fiscal consolidation and to make fiscal responsibility and budget management process more transparent and comprehensive.</p> <p>Be it enacted by the Legislature of the State of Bihar in the sixty first year of the republic of India as follows:</p>	
1.	<p>(a) This Act may be called the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010.</p> <p>(b) It shall extend to the whole of the State of Bihar.</p> <p>(c) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.</p>
2.	<p>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).</p> <p>(m) 'Debt' means amount taken by the State Government on credit with interest.</p>
3.	<p>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:</p> <p>(a) "for fiscal reform path the State on attaining a zero revenue deficit or revenue surplus in 2007-08 shall have to achieve a fiscal deficit of three <i>per cent</i> of Gross State Domestic Product by 2011-12 and maintain such thereafter."</p>
4.	<p>Section 9 (2) (b) of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:</p> <p>(b) "In the financial year 2010-11 bring the fiscal deficit/Gross State Domestic Product ratio to 3.5 <i>per cent</i> and it shall be three <i>per cent</i> in 2011-12 and maintain such up to year 2014-15."</p>
5.	<p>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):</p> <p>(c) "bring Debt as <i>per cent</i> 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".</p>

Appendix- 1.3 Part B

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by the Fourteenth Finance Commission (FFC) 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 Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2016 and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming the GSDP is good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

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

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (₹ in crore)	247144	282368	317101	373920	413503
Growth rate of GSDP		14.25	12.30	17.92	10.50

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

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

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

Appendix- 1.4

(Reference: Paragraph 1.1.1 and 1.6.2; Page 2 and Page 16)

Abstract of Receipts and Disbursements for the year 2015-16

(₹ in crore)

Receipts				Disbursements					
2014-15			2015-16	2014-15		2015-16	Non-Plan	Plan	Total
		Section-A: Revenue							
78417.54	I	Revenue receipts	96123.10	72569.98	I	Revenue expenditure	53965.28	650.66	83615.94
20750.23		Tax revenue	25449.18	26408.18		General Services	27824.35	147.95	27972.30
1557.98		Non-tax revenue	2185.64	31712.71		Social Services	13386.74	22556.30	35943.04
36963.07		State's share of Union Taxes	48922.68	16267.17		Education, Sports, Art and Culture	9016.60	9588.72	18605.32
3271.21		Non-Plan grants	3434.43	3288.20		Health and Family Welfare	2309.65	1170.92	3480.57
14935.68		Grants for State Plan Schemes	13886.33	3639.47		Water Supply, Sanitation, Housing and Urban Development	1161.49	2532.85	3694.34
939.37		Grants for Central and Centrally sponsored Plan Schemes	2244.84	115.38		Information and Broadcasting	105.06	35.84	140.90
				2304.50		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	176.73	3878.91	4055.64
				118.72		Labour and Labour Welfare	97.36	76.69	174.05
				5927.24		Social Welfare and Nutrition	463.52	5275.60	5739.12
				52.03		Others	56.33	(-)3.23	53.10
				14445.05		Economic Services	12749.98	6946.41	19696.39
				3430.80		Agriculture and Allied Activities	858.06	2656.94	3515.00
				4069.53		Rural Development	2874.26	2047.23	4921.49
				0.00		Special areas programmers	0.00	0.00	0.00
				1019.98		Irrigation and Flood Control	1007.04	144.34	1151.38
				3772.95		Energy	6091.41	60.00	6151.41
				561.23		Industry and Minerals	63.09	1137.71	1200.80
				995.60		Transport	1629.21	83.12	1712.33
				0.00		Science, Technology and Environment	0.00	0.00	0.00
				594.96		General Economic Services	226.92	817.07	1043.99
				4.04		Grants-in-aid and Contributions	4.21	0.00	4.21
			96123.10	72569.98		Total	53965.28	29650.66	83615.94
	II	Revenue deficit carried over to Section B		5847.56	II	Revenue Surplus carried over to Section B			12507.16
78417.54		Total	96123.10	78417.54		Total			96123.10
		Section-B Others							
6156.39	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	6337.11		III	Opening overdraft from Reserve Bank of India			

Appendices

Receipts				Disbursements						
2014-15			2015-16	2014-15		2015-16	Non-Plan	Plan	Total	
	IV	Miscellaneous Capital receipts		18150.41	IV	Capital Outlay	36.27	23929.75	23966.02	
				1748.69		General Services	21.82	3595.21	3617.03	
				1673.59		Social Services	11.93	2728.55	2740.48	
				263.45		Education, Sports, Art and Culture	0.00	549.82	549.82	
				315.77		Health and Family Welfare	0.00	1090.75	1090.75	
				902.94		Water Supply, Sanitation, Housing and Urban Development	11.94	811.58	823.52	
				(-) 0.08		Information and Broadcasting	0.00	(-)0.05	(-)0.05	
				(-) 20.63		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	(-)0.01	18.61	18.60	
				30.20		Social welfare and Nutrition	0.00	101.00	101.00	
				181.94		Others social services	0.00	156.84	156.84	
				14728.13		Economic Services	2.53	17605.98	17608.51	
				184.59		Agriculture and Allied Activities	0.00	604.93	604.93	
				4647.84		Rural Development	0.00	8012.63	8012.63	
				0.00		Special areas programmes	0.00	0.00	0.00	
				1423.95		Irrigation and Flood Control	2.80	1681.85	1684.65	
				4175.10		Energy	0.00	2793.96	2793.96	
				3.01		Industry and Minerals	0.00	29.34	29.34	
				4198.05		Transport	(-)0.48	4417.81	4417.33	
				95.59		General Economic Services	0.19	65.46	65.65	
1493.06	V	Recoveries of Loans and Advances	18.50	368.71	V	Loans and Advances disbursed	469.43	151.80	621.23	
		-From Power Projects/Others	3.65	244.16		For Power Projects	99.08	41.70	140.78	
		-From Government Servants	14.85	13.48		To Government Servants	23.00	0.00	23.00	
		-From Others		111.07		To Others	347.35	110.10	457.45	
5847.56	VI	Revenue Surplus brought down	12507.16		VI	Revenue Deficit brought down				
13917.53	VII	Public debt receipts	18383.01	3608.95	VII	Repayment of Public debt			4124.85	
		External debt				External debt				
13199.28		Internal debt other than Ways and Means Advances and Overdrafts	17565.04	2975.37		Internal debt other than Ways and Means Advances and Overdrafts			3422.74	
		-Net transactions under Ways and Means Advances				Net transactions under Ways and Means Advances				
		-Net transactions under overdraft								

Receipts			Disbursements						
2014-15			2015-16		2014-15		2015-16		
							Non-Plan	Plan	Total
718.25		-Loans and Advances from Central Government	817.97		633.58				702.11
Nil		Inter State settlement	Nil		Nil				
1650.00	VIII	Appropriation to Contingency Fund		4477.41	1650.00	VIII			4477.41
	IX	Amount transferred to Contingency Fund				IX			
40251.12	X	Public Account receipts		49105.88	39200.48	X			45922.84
1103.76		Small Savings and Provident Funds	1203.48				1277.06		
1403.62		Reserve Funds	1760.84				1670.15		
550.65		Suspense and Miscellaneous	628.29				1200.10		
12221.55		Remittance	10619.24				10613.19		
24971.54		Deposits and Advances	34894.03				31162.34		
	XI	Closing Overdraft from Reserve Bank of India			6337.11	XI			11716.72
					(-)89.06			124.56	
					554.37			558.08	
					5871.80			11034.08	
69315.66		Total		186952.17	69315.66	Total			186952.17

(Source: Finance Accounts, 2015-16)

Appendix- 1.5
(Reference: Paragraph 1.1.3; Page 4)
Actuals, vis-à-vis, Budget Estimates for 2015-16

(₹ in crore)

Particular	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	103189.06	96123.10	(-7065.96)	(-6.85)
Own Tax Revenue	30875.00	25449.18	(-5425.82)	(-17.57)
Non Tax Revenue	3395.86	2185.64	(-1210.22)	(-35.64)
Share of Union Taxes and Duties	50747.58	48922.68	(-1824.90)	(-3.60)
Grant(-) in(-) aid from GoI	18170.63	19565.60	1394.97	7.68
Revenue Expenditure	91208.11	83615.94	(-7592.17)	(-8.32)
General Services	30258.64	27972.30	(-2286.34)	(-7.56)
Organs of State	1332.86	1234.43	(-98.43)	(-7.38)
Fiscal Services	1002.47	669.27	(-333.20)	(-33.24)
Interest Payments & Servicing of Debt	7712.63	7589.55	(-123.08)	(-1.60)
Administrative services	7231.01	6628.69	(-602.32)	(-8.33)
Pension and Miscellaneous General services	12979.67	11850.36	(-1129.31)	(-8.70)
Social Services	38084.12	35943.04	(-2141.08)	(-5.62)
Education, Sports, Art and Culture	21166.74	18605.32	(-2561.42)	(-12.10)
Health and Family Welfare	3478.08	3480.57	2.49	0.07
Water Supply, Sanitation, Housing and Urban Development	4424.91	3694.34	(-730.57)	(-16.51)
Information and Broadcasting	200.04	140.90	(-59.14)	(-29.56)
Welfare of SC, ST and other BCs	3432.91	4055.64	622.73	18.14
Labour and Labour Welfare	230.37	174.05	(-56.32)	(-24.45)
Social Welfare and Nutrition	5082.72	5739.12	656.40	12.91
Others	68.35	53.10	(-15.25)	(-22.31)
Economic Services	22860.81	19696.40	(-3164.41)	(-13.84)
Agriculture and Allied Services	3997.53	3515.00	(-482.53)	(-12.07)
Rural Development	7779.07	4921.49	(-2857.58)	(-36.73)
Irrigation & Flood Control	1525.43	1151.38	(-374.05)	(-24.52)
Energy	4291.47	6151.41	1859.94	43.34
Industries & Minerals	983.16	1200.80	217.64	22.14
Transport	2043.66	1712.33	(-331.33)	(-16.21)
General Economic Services	2240.49	1043.99	(-1196.50)	(-53.40)
Grant(-) in(-) aid and Contributions	4.54	4.21	(-0.33)	(-7.27)
Capital Expenditure	29477.21	23966.02	(-5511.19)	(-18.70)
General Services	4115.05	3617.03	(-498.02)	(-12.10)
Social Services	4044.37	2740.48	(-1303.89)	(-32.24)
Education, Sports, Art and Culture	1292.26	549.82	(-742.44)	(-57.45)
Health and Family Welfare	1470.66	1090.75	(-379.91)	(-25.83)
Water Supply, Sanitation, Housing and Urban Development	1118.68	823.52	(-295.16)	(-26.38)
Information and Broadcasting	0.00	(-0.05)	(-0.05)	
Welfare of SC, ST and other BCs	26.51	18.60	(-7.91)	(-29.84)
Social Welfare and Nutrition	136.26	101.00	(-35.26)	(-25.88)
Other	0.00	156.84	156.84	
Economic Services	16693.57	17608.51	914.94	5.48
Agriculture and Allied Services	564.67	604.93	40.26	7.13
Rural Development	5933.80	8012.63	2078.83	35.03
Irrigation & Flood Control	1647.41	1684.65	37.24	2.26
Energy	3575.43	2793.96	(-781.47)	(-21.86)
Industries & Minerals	29.95	29.34	(-0.61)	(-2.04)
Transport	4877.80	4417.33	(-460.47)	(-9.44)
General Economic Services	64.51	65.65	1.14	1.77
Revenue Surplus (+)/ deficits (-)	11980.95	12507.16	526.21	4.39
Fiscal Deficits (-)	13584.46	12061.59	1522.87	11.21
Primary surplus (+)/ deficits (-)	(-6363.69)	(-4963)	1400.69	22.01

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2015-16)

Appendix- 1.6

(Reference: Paragraph 1.2.2; Page 8)

Funds directly transferred to State Implementing Agencies

(₹ in crore)

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Academic Institutions and Non- Governmental Voluntary Organisations	Vaishali Jan Jagran Samiti {Registered Societies (NGOs)}	0.01	0.00
Access to Knowledge for Technology Development and Dissemination (A2K+)	Institute of Entrepreneurship Development, Bihar {Registered Societies (NGOs)}	0.03	0.00
Alliance and Research and Development Mission	Central University of South Bihar (Statutory Bodies)	0.02	0.02
	Anugrah Narayan College, Patna (Statutory Bodies)	0.00	0.12
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.56
	Rajendra Memorial Research Institute of Medical Sciences (Central Government)	0.00	0.04
	Lalit Narayan Mithila University (State Government Institutions)	0.00	0.07
	Bihar Madhyamik Shiksha Parishad, INSPIRE (State Government Institution)	0.00	0.04
	Patna University (Statutory Bodies)	0.00	0.04
	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.00	0.04
	Rajendra Agricultural University, Pusa Bihar (Statutory Bodies)	0.00	0.07
	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.04
Archives and Archival Libraries	Khuda Baksh Oriental Public Library, Patna (Government Autonomous Bodies)	0.38	0.00
Assistance to Institutes of Hotel Management, Food Craft Institutes etc.	Institute of Hotel Management Catering & Nutrition, Hajipur (Government Autonomous Bodies)	0.28	0.00
Assistance to Voluntary Organisation for Providing Social Defence Services	Alp Sankhyak Avam Harijan Samaj Kalyan Kendra {Registered Societies (NGOs)}	0.12	0.12
	Ekta Gram Seva Sansthan {Registered Societies (NGOs)}	0.09	0.09
	Jagran {Registered Societies (NGOs)}	0.12	0.00
	Sister Nivedita Memorial Trust {Registered Societies (NGOs)}	0.08	0.08
	Kedar Pandey Samaj Kalyan Sangh {Registered Societies (NGOs)}	0.09	0.05
	Gram Utthan Kendra {Registered Societies (NGOs)}	0.08	0.04
	Environmental Consultancy Vikas Centre {Registered Societies (NGOs)}	0.05	0.09
Assistance to Voluntary Organisation for Providing Social Defence Services	Bihar Vikash Parishad {Registered Societies (NGOs)}	0.04	0.05
	Aniket Seva (Registered Societies)	0.00	0.11
	Shree Narayan Samaj Kalyan Kendra(Bihar) {Registered Societies (NGOs)}	0.00	0.14

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Assistance to Voluntary Organisations for Programmes related to AGED	Sister Nivedita Memorial Trust {Registered Societies (NGOs)}	0.03	0.03 0.01
	Ekta Gram Seva Sansthan {Registered Societies (NGOs)}	0.02	
Atmospheric Observation system Network	Bihar Agricultural University (Statutory Bodies)	0.16	0.00
	Rajendra Agricultural University (Statutory Bodies)	0.04	0.00
Awareness Generation and Publicity	Vivek Bicklang Sah-jan Utthan Sansthan {Registered Societies (NGOs)}	0.04	0.00
Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.01	0.00
Bioinformatics	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.16	0.17
	National Research Center for Litchi (Central Government)	0.00	0.03
Biotechnology for Societal Development	Khadagdhari Gramin Vikash Sansthan {Registered Societies (NGOs)}	0.21	0.10
	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.05	0.00
	Rajendra Agricultural University (Statutory Bodies)	0.09	0.00
Buddhist and Tibetan Studies	Nav Nalanda Mahavihara (Government Autonomous Bodies)	17.61	0.00
Capacity Building for Service Providers	Institute of Hotel Management Catering & Nutrition, Hajipur (Government Autonomous Bodies)	0.79	0.48
Commission for Scientific and Tech Terminology	Bihar Hindi Granth Academy (Government Autonomous Bodies)	0.13	0.25
Comprehensive Scheme for Combating Trafficking	Indian Institute of Rural Reconstruction and Social Change {Registered Societies (NGOs)}	0.07	0.00
Deen Dayal Disabled Rehabilitation Scheme SJE	Gyan Sarovar {Registered Societies (NGOs)}	0.19	0.26
	Baba Garib Nath Viklang Sahjan Sewa Sansthan {Registered Societies (NGOs)}	0.15	0.08
	Baba Baidyanath Mook Badhir Vidyalaya {Registered Societies (NGOs)}	0.13	0.00
	Bihar Viklang Kalyan Parishad {Registered Societies (NGOs)}	0.07	0.01
Deen Dayal Disabled Rehabilitation Scheme SJE	Shubham Agency {Registered Societies (NGOs)}	0.00	0.19
	Asha Society for Handicapped Children (Registered Society (NGOS))	0.00	0.05
	Indian Red Cross Society, Muzaffarpur {Registered Societies (NGOs)}	0.00	0.01
Design & Technical Upgradation Scheme	Bharat Bunkar Sewa Samiti {Registered Societies (NGOs)}	0.05	0.00
	Ampali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.05	0.02
	Tapeshwar Rai Gramodyog Vikas Sansthan {Registered Societies (NGOs)}	0.05	0.00
	Desh Bandhu Jan Kalyan Evam Seva Vikash Parishad, Vaishali {Registered Societies (NGOs)}	0.00	0.03

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
DISHA Programme for Women in Science	Braj Mohan Das College (Government Autonomous Bodies)	0.06	0.00
	Patna University (Statutory Bodies)	0.18	0.08
	Anugrah Naryan College (State Government Institutions)	0.01	0.00
	Magadh Mahila College (State Government Institutions)	0.06	0.00
	DST Project Under Women Scientist Scheme (GovernmentAutonomous Bodies)	0.00	0.04
	Thakur Prasad Singh (TPS) College,Chiranyantand,Patna Bihar (State Government Institutions)	0.00	0.14
	Snehi lokotthan Sansthan(Registered Societies)	0.00	0.10
Environmental Information Education and Awareness	Bihar State Pollution Control Board (Government Autonomous Bodies)	0.06	0.00
	Rural Youth Coordination Center Societies (NGOS)	0.00	1.14
Free Coaching and Allied Scheme for Minorities MA CS	Millat Welfare Trust (Nalanda Civil Services Academy) (Trusts)	0.08	0.00
Grant for Construction of Boys and Girls Hostel for SC CS	Seemanchal Technical & Educational Development Institution {Registered Societies (NGOs)}	0.81	0.00
Higher Education Statistics and Public Information System (HESPIS)	State Nodal Officer, AISHE (State Government Institutions)	0.11	0.00
Human Resources Development Biotechnology	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.00	0.16
	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.07	0.00
	Rajendra Agricultural University Pusa Bihar (Statutory Bodies)	0.00	0.14
Human Resources Development Handicrafts	Manas Gramin Utthan Samiti {Registered Societies (NGOs)}	0.01	0.00
	Bharat Bunkar Sewa Samiti {Registered Societies (NGOs)}	0.02	0.00
	Tapeshwar Rai Gramodyog Vikas Sansthan {Registered Societies (NGOs)}	0.06	0.00
	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.08	0.00
	Desh Bandhu Jan Kalyan Evam Seva Vikash Parishad,Vaishali{Registered Societies (NGOs)}	0.00	0.05
Infrastructure Development & Capacity Building	Udyog Mitra (Government Autonomous Bodies)	0.21	0.25
Integrated Scheme on Agricultural Census and Statistics	Agro Economic Research Centre, Tilka Manjhi Bhagalpur University (Government Autonomous Bodies)	0.30	0.50
	Rajendra Agricultural University (Statutory Bodies)	0.50	2.41
International Cooperation Science & Technology	child Concern {Registered Societies (NGOs)}	0.17	0.17
Marketing Support and Services & Export Promotion Scheme	SHILPIKA {Registered Societies (NGOs)}	0.02	0.00
	Samaj Vikas Sangathan {Registered Societies (NGOs)}	0.03	0.00
	Kasturba Mahila Vikah Kalyan Samiti {Registered Societies (NGOs)}	0.05	0.00

Appendices

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
MPs Local Area Development Scheme MPLADS	District Planning Officer (Local Bodies)	246.50	217.50
National Child Labour Project including Grants in Aid to Voluntary Agencies	National Child Labour Project Society (Government Autonomous Bodies)	10.72	3.85
National Food Security Mission	Directorate of Rice Development(Central government)	0.00	0.03
National Handloom Development Programme CS	Bihar State Sheep & Wool Weavers Cooperative Union Ltd. (Government Autonomous Bodies)	0.13	0.60
	Bihar State Handloom Weavers Cooperative Union Ltd. (Government Autonomous Bodies)	0.06	0.00
National Horticulture Mission (Restructured)	Bihar Horticulture Development Society (Government Autonomous Bodies)	0.05	0.00
National Medicinal Plants Board	Ambapali Hastkarga Evam Hastshilp Vikas Swavlambi Sahyog Samiti Ltd. {Registered Societies (NGOs)}	0.03	0.07
National Rural Livelihood Mission CS	Bihar Rural Livelihoods Promotion Society (Government Autonomous Bodies)	0.67	13.23
National Health Mission CS Component	Population Research Centre (Government Autonomous Bodies)	1.85	0.85
National Institute of Pharmaceuticals Education and Research ,Hajipur	National Institute of Pharmaceuticals Education & Research (Government Autonomous Bodies)	4.00	2.90
	Director NIPER Hajipur (Government Autonomo Bodies)	0.00	3.10
Off Grids DRPS	Siddhi Refoils & Industgries Pvt. Ltd. (Private Sector Companies)	0.40	0.00
	Bihar Renewable Energy Development Agency (State Government PSUs)	6.15	0.03
Pradhan Mantri Swasthya Suraksha Yojana	All India Institute of Medical Sciences (Government Autonomous Bodies)	82.00	0.00
Promotion of Sports among Disabled	Umang Bal Vikas {Registered Societies (NGOs)}	0.03	0.00
	Bihar Disabled Sports Academy {Registered Societies (NGOs)}	0.03	0.00
	Child Concern {Registered Societies (NGOs)}	0.03	0.00
	Viklang Samman Sansthan {Registered Societies (NGOs)}	0.03	0.00
Promotion of Electronics IT Hardware MFG DIT	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.34	0.00
Propogation of RTI Act- Improving Transparency & Accountability in Government Public Libraries	Bihar Institute of Public Administration and Rural Development (State Government Institutions)	0.09	0.00
	Khuda Baksh Oriental Public Library, Patna (Government Autonomous Bodies)	1.89	0.00
Quality of Technology support Institutions and Programme	Aakash Deep Pipes & Fittings Private Ltd. (Private Sector Companies)	0.01	0.00
	Shiva Polytubes Pvt. Ltd. (Private Sector Companies)	0.01	0.00
	M/s Krishna Industries (Individuals)	0.01	0.00
	M/S Artisans Galary (Individual)	0.00	0.01
Renewable Energy for Rural Applications for All Villages	Bihar Renewable Energy Development Agency (State Government PSUs)	0.18	0.11

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Research & Development (Handicrafts)	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.02	0.05
Research & Development Department of Biotechnology	Bihar Agricultural University (Statutory Bodies)	0.28	0.03
	Patna University (Statutory Bodies)	0.05	0.05
	ICAR Research Complex for Eastern Region (Central Government)	0.03	0.00
	Balaji Utthan Sansthan {Registered Societies (NGOs)}	0.09	0.00
Scheme for Human Resources and Skill Development FPI	Krishi Vigyan Kendra (Central Government)	0.02	0.00
	Registered Societies (NGOs)	0.02	0.00
Scheme for Leadership Development of Minority Women CS	Registered Societies (NGOs)	0.64	0.06
	PS Sewa Samiti(Local Bodies)	0.00	0.01
	Vivekanand Paryavaran Evam Arogya Mission (VPAM) {Registered Societies (NGOs)}	0.00	0.09
	Satyabhama Dantbya Chikitsa Kendra {Registered Societies (NGOs)}	0.00	0.08
	Chankya foundation {Registered Societies (NGOs)}	0.00	0.08
	Sri Narayan Babuni Foundation (SNB Foundation) {Registered Societies (NGOs)}	0.00	0.07
	Lichchhavi Agency {Registered Societies (NGOs)}	0.00	0.03
	Karuna Agency {Registered Societies (NGOs)}	0.00	0.08
	Dumrejani vikas Samiti {Registered Societies (NGOs)}	0.00	0.03
	Bhagwan Budh Vikas Seva Samiti {Registered Societies (NGOs)}	0.00	0.05
	Nav Chetna Vikas Kendra {Registered Societies (NGOs)}	0.00	0.05
	Vishal Jan Utthan Kendra {Registered Societies (NGOs)}	0.00	0.05
	Adivashi Vikas Samiti {Registered Societies (NGOs)}	0.00	0.03
	Lichhwi Agency {Registered Societies (NGOs)}	0.00	0.03
	Bharat Natya Kala Kendra {Registered Societies (NGOs)}	0.00	0.08
	Scheme for Technology Upgradation / Establishment / Modernisation of Food Processing	Private Sector Companies	0.64
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Ramakrishna Mission Sevashrama {Registered Societies (NGOs)}	0.75	0.00
	Nirman Kala Manch {Registered Societies (NGOs)}	0.00	0.29
	Individuals	0.00	0.88
	Divine Social Development Organization {Registered Societies (NGOs)}	0.00	0.08
	Individuals	0.00	0.01
	TYAG Agency {Registered Societies (NGOs)}	0.00	0.07

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Bhartiyam Agency {Registered Societies (NGOs)}	0.00	0.08
	Aakash Ganga Rang Choupal Association {Registered Societies (NGOs)}	0.00	0.02
	Bitiya Rani Agency {Registered Societies (NGOs)}	0.00	0.04
	Divine Social Development Organization {Registered Societies (NGOs)}	0.00	0.02
	Prangan Agency {Registered Societies (NGOs)}	0.00	0.09
	Bihar Art Theatre {Registered Societies (NGOs)}	0.00	0.05
	Sootradhar Agency {Registered Societies (NGOs)}	0.00	0.08
	Individuals	0.00	0.01
	Nava Nalanda Mahavihara Agency (Government Autonomous Bodies)	0.00	12.54
	The Fact Art and cultural Society (Registered Societies(NGOS))	0.00	0.15
	Ashirwad Rangmandal {Registered Societies (NGOs)}	0.00	0.37
	Bhojpuri Kala Vikas Parishad {Registered Societies (NGOs)}	0.00	0.00
	Shiva Smriti Munch {Registered Societies (NGOs)}	0.00	0.00
	Prangan Agency {Registered Societies (NGOs)}	0.00	0.08
	RAAGA Agency(Registered Societies(NGO))	0.00	0.09
	Natraj Kala Mandir(Registered Societies(NGO))	0.00	0.03
	Sanskrit Vikas Kendra {Registered Societies (NGOs)}	0.00	0.07
	Prayas Patna {Registered Societies (NGOs)}	0.00	0.06
	Surangama Kala Kendra {Registered Societies (NGOs)}	0.00	0.11
	Navras School Of Performing Art Agency {Registered Societies (NGOs)}	0.00	0.00
	Lichchhavi Art Agency {Registered Societies (NGOs)}	0.00	0.01
	Magadh Vikas Lok {Registered Societies (NGOs)}	0.00	0.01
	SHOURYA Agency {Registered Societies(NGO)}	0.00	0.14
	BATOHI Agency {Registered Societies (NGOs)}	0.00	0.03
Ahuti Natya Academy {Registered Societies (NGOs)}	0.00	0.17	
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Prerna(Janwadi Saanskritik Morcha) {Registered Societies (NGOs)}	0.00	0.06
	Jagruti Natya Kala Kendra {Registered Societies (NGOs)}	0.00	0.08
	Mata Agency {Registered Societies (NGOs)}	0.00	0.13
	Draupadisevasharm {Registered Societies (NGOs)}	0.00	0.00
	Bihar School of Music&Drama {Registered Societies (NGOs)}	0.00	0.01

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Ojhau Sevashram {Registered Societies (NGOs)}	0.00	0.00
	Bodhisatva Society {Registered Societies (NGOs)}	0.00	0.02
	Sahyog Social and Welfare Society {Registered Societies (NGOs)}	0.00	0.04
	Shakuntala Seva Sadan {Registered Societies (NGOs)}	0.00	0.06
	Modern Theatre Foundation {Registered Societies (NGOs)}	0.00	0.01
	Canvas {Registered Societies (NGOs)}	0.00	0.01
	Jansrishti {Registered Societies (NGOs)}	0.00	0.02
	Muzaffarpur Janhit Pratisthan {Registered Societies (NGOs)}	0.00	0.00
	Prastuti {Registered Societies (NGOs)}	0.00	0.02
	Surangan {Registered Societies (NGOs)}	0.00	0.01
	Rangrishti The Rising Art {Registered Societies (NGOs)}	0.00	0.01
	Madhyam Foundation {Registered Societies (NGOs)}	0.00	0.01
	Disabled Sports and Welfare Academy- {Registered Societies (NGOs)}	0.00	0.02
Scheme Arising out of the Implementation of the person with Disabilities SJE (Equal	Indian Red Cross Society {Registered Societies (NGOs)}	0.06	0.00
	Composite Regional Centre (CRC) (Government Autonomous Bodies)	4.72	1.17
Science and Technology Programme for Socio Economic Development	State Government Institutions	0.04	0.00
	Institute of Environment & Eco Development {Registered Societies (NGOs)}	0.40	0.03
	Mahavir Cancer Sansthan (Trusts)	0.00	0.00
Skill Development Initiatives CS	Vivekanand Paryavaran Evam Arogya Mission (VPAM) {Registered Societies (NGOs)}	0.42	0.81
State Science and Technology Programme	Bihar Council on Science and Technology (Government Autonomous Bodies)	0.32	0.52
Support to Indian Institute of Technology, Patna (IITs)	Indian Institute of Technology, Patna (Government Autonomous Bodies)	206.97	100.31
Support to National Institute of Technology (NITs) including Ghani Khan Institute	National Institute of Technology, Patna (Government Autonomous Bodies)	46.00	66.00
Support to NGOs/Institutions/SRCs for Adult Education and Skill Development	State Resource Centre Deepayatan {Registered Societies (NGOs)}	0.50	1.02
	ADRI State Resource Centre {Registered Societies (NGOs)}	0.42	0.65
	Jan Shikshan Sansthan {Registered Societies (NGOs)}	2.40	3.27
Synergy Projects CTS (O/O Pr. Scientific Advisor)	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.07	0.08
Tech Education Quality Improvement Programme (Existing and New Phase)	National Institute of Technology, Patna (Government Autonomous Bodies)	5.00	2.00

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Technology Development Programme	Statutory Bodies	0.02	0.00
Top Class Education Scheme for SC	National Institute of Technology, Patna (Government Autonomous Bodies)	0.14	0.26
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.11	0.00
	Institute of Hotel Management Catering & Nutrition, Hajipur (Government Autonomous Bodies)	0.05	0.03
	National Institute of Fashion Technology, Patna (Statutory Bodies)	0.00	0.04
	Chanakya National Law University (State Government Institution)	0.00	0.04
Umbrella Scheme for Education of ST Students	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.04	0.00
	National Institute of Technology, Patna (Government Autonomous Bodies)	0.11	0.00
Youth Hostel	Individuals	0.01	0.02
Zonal Culture Centre	Registered Societies (NGOs)	1.60	0.00
	Individuals	0.19	0.00
Digital India Programme	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	5.67
BioTechnology Research and Development	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.00	0.32
Establishment of AIIMS Type Super Speciality Hospitals-cum-Teaching Institutions	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.00	199.00
National Plan for Diary Development	Bihar State Milk Co-operative Federation Ltd. (Government Autonomous Bodies)	0.00	14.58
Off Grid/Distributed and Decentralised Renewable Power	Siddhashram Rice Mills Cluster Pvt. Ltd (Private Sector Companies)	0.00	0.60
Science and Technology Programme for Socio Economic Development	Shramabharati Khadigram (Register Societies(NGOs))	0.00	0.07
Assistance to disabled Persons for Purchase/Fitting	Composite Regional Centre (CRC) (Government Autonomous Bodies)	0.00	0.46
Digital India Programme	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	9.25
Indigenous Breeds	Bihar State Milk Co-operative Federation Ltd. (Government Autonomous Bodies)	0.00	3.50
National Mission on Food Processig (Sampda)CS	Naturals Dairy (P) Limited (Private Sector Companies)	0.00	0.25
	Sona Biscuits LTD(Private Sector Companies)	0.00	0.25
Atmosphere & Climate Research-Modelling Observing Systems and Services (ACROSS)	Bihar Agricultural University, Sabour Bhagalpur (Statutory Bodies)	0.00	0.17
	Rajendra Agricultural University,Pusa ,Bihar(Statutory Bodies)	0.00	0.03
Grants-in-Aid to Research/Academic Institution	Vaishali Jan Jagran Samiti {Registered Societies (NGOs)}	0.00	0.03
International Cooperation S&T	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.04
National Mission on Agriculture Extension and Technology CS.	Bihar Rajya Beej Nigam Limited(State Government PSU)	0.00	0.23

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
International Cooperation S&T	Bihar Agricultural University, Sabour Bhagalpur (Statutory Bodies)	0.00	0.02
National Ganga Plan	Bihar State Water and Sanitation Mission, Patna (Government Autonomous Bodies)	0.00	79.02
Science and Technology Programme for Socio Economic Development	Science for Society Bihar {Registered Societies (NGOs)}	0.00	0.17
	Science for Socio Economic Development {Registered Societies (NGOs)}	0.00	0.05
	Rights Colletive	0.00	0.04
Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Adarsh Mahila Mandal,Bihar Agency {Registered Societies (NGOs)}	0.00	0.01
	Gramin Sansadhan Vikas Parisad {Registered Societies (NGOs)}	0.00	0.01
Marketing Support and Services	Orhul Smriti Sansthan {Registered Societies (NGOs)}	0.00	0.02
Off Grid/Distributed and Decentralised Renewable Power	Bihar Renewable Energy Development Agency (State Government PSUs)	0.00	15.42
Step Support to Training and Employment Programme for Women	Animal & Human Development Social Welfare Society {Registered Societies (NGOs)}	0.00	0.06
	Asha Vikas Pariyojana {Registered Societies (NGOs)}	0.00	0.06
	Democratic People's Organisation {Registered Societies (NGOs)}	0.00	0.06
	Haji Hakim Mahmmud Educational and Welfare Trust {Registered Societies (NGOs)}	0.00	0.12
	Tirhut Lok Seva Sansthan {Registered Societies (NGOs)}	0.00	0.08
	Maa Gayatri Arogya Sansthan Begusarai {Registered Societies (NGOs)}	0.00	0.15
	Jeevan Jyoti Sansthan(Registered Societies (NGOS))	0.00	0.13
	Ambedkar Anusuchit jati Mahila Vikas Swawlambi kalyan Samiti {Registered Societies (NGOs)}	0.00	0.06
Climate Change Action Plan	Bihar Van evam Vanyaprani Sansadhan Kosh (GovernmentAutonomous Bodies)	0.00	0.06
International Cooperation Scheme	Bihar Industries Association	0.00	0.05
Powerlooms	Powerloom Service Bhagalpur (Central Government)	0.00	0.01
Powerlooms-Scheme for Upgradation of Plain Powerlooms	Individuals	0.00	0.00
Setting up of Nation Wide Network of Laboratories for Managing Epidemics	Principal, Patna Medical College Patna (State Government Institution)	0.00	0.67
Support to States	Bihar Renewable Energy Development Agency (State Government PSUs)	0.00	0.03
Village Entrepreneurship "Start-Up"Programme	Bihar Rural Livelihoods Promotion Society (Government Autonomous Bodies)	0.00	1.80
Training for all Support for Training Activities and capacity Building for Project Appraisal	Bihar Institute of Public Administration and Rural Development, Patna (State Government Institutions)	0.00	0.01

Appendices

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Marketing Support and Services	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.00	0.02
Marketing Development Assistance (MDA) Programme	Dina Iron & Steel Ltd.(Private Sector Companies)	0.00	0.00
	M/s Creative Packaging Industries (Private Sector Companies)	0.00	0.00
	Neel Kamal Steels Pvt.Ltd. (Private Sector Companies)	0.00	0.00
	Amrapali Foods Limited (Private Sector Companies)	0.00	0.00
	Dadiji Steels Ltd. (Private Sector Companies)	0.00	0.00
	M/s HI Tech Plastics (Private Sector Companies)	0.00	0.00
	Usha Welds Ltd. (Private Sector Companies)	0.00	0.00
	Balmukund concast Ltd. (Private Sector Companies)	0.00	0.00
	Shiva Polytubes Pvt. Ltd. (Private Sector Companies)	0.00	0.00
	M/S Vatayan Media & Publications Pvt.Ltd. (Private Sector Companies)	0.00	0.00
	M/S Ashirvad Enterprises Pvt.Ltd. (Private Sector Companies)	0.00	0.00
	Lawrence Enterprises (Individuals)	0.00	0.00
	Naturals Dairy (P) Limited (Private Sector Companies)	0.00	0.00
	Shri Shri Shambhunath Food Products (Private Sector Companies)	0.01	0.00
	Bijay Rollar Flour Mills Pvt. Ltd. (Private Sector Companies)	0.01	0.00
	Renovision Exports Pvt. Limited (Private Sector Companies)	0.00	0.00
	M/s Nice India Perfumery(Private Sector Companies)	0.00	0.00
	Individuals	0.00	0.04
	Krrish Mills Private Limited (Private Sector Companies)	0.00	0.00
National Fellowship and Scholarship for higher education of ST children	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.05
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.08
National Heritage cites Program	Heritage city fund GMC, Gaya (Local Bodies)	0.00	1.17
North Eastern Council	Punarjeevan Bihar Agency {Registered Societies (NGOs)}	0.00	0.25
Restructed Scheme of Overseas Promotion and Publicity including Market Development	Hans Holidays Private Limited (Private Sector Companies)	0.00	0.01
Socio- Economic Caste Census (SECC)	Bihar Rural Development Society (Government Autonomous Bodies)	0.00	12.86
Shyama Prasad Mukherjee Rurban Mission	Bihar Rural Development Society (Government Autonomous Bodies)	0.00	1.40
Total		651.74	792.71

(Source: Finance Accounts, 2015-16)

Appendix- 1.7
(Reference: Paragraph 1.3 and 1.3.1.1; Pages 8 and 11)
Time series data on the State Government finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A Receipts					
1. Revenue Receipts	51320	59567	68919	78417	96123
(i) Tax Revenue	12612 (25)	16253(27)	19961 (29)	20750 (26)	25449(26)
Taxes on Sales, Trade, etc	7476 (59)	8671(53)	8453(42)	8607 (41)	10603(42)
State Excise	1981 (16)	2430 (15)	3168 (16)	3217 (16)	3142(12)
Taxes on Vehicles	569 (4)	673 (4)	837 (4)	964 (5)	1081(4)
Stamps and Registration fees	1480 (12)	2173 (14)	2712 (14)	2699 (13)	3409(13)
Land Revenue	168 (1)	205 (1)	202 (1)	277 (1)	695(3)
Taxes on Goods and Passengers	828 (7)	1932 (12)	4349 (22)	4451 (21)	6087(24)
Other Taxes	110 (1)	169 (1)	240 (1)	535 (3)	432(2)
(ii) Non-Tax Revenue	890 (2)	1135 (2)	1545 (2)	1558 (2)	2186(2)
(iii) State's share of Union taxes and duties	27935 (54)	31901(54)	34829(51)	36963 (47)	48923(51)
(iv) Grants in aid from Government of India	9883 (19)	10278(17)	12584(18)	19146 (24)	19565(21)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	23	25	15	1493	19
4. Total Revenue and Non-debt capital receipts (1+2+3)	51343	59592	68934	79910	96142
5. Public Debt Receipts	6628	9554	9907	13917	18383
13199 Internal Debt (excluding Ways and Means Advances and Overdrafts)	5801	9046	9357	13199	17565
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	827	508	550	718	818
6. Inter- State settlement	75	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	58046	69146	78841	93827	114525
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	22303	27066	33458	40251	49106
10. Total Receipts of the State (7+8+9)	80349	96212	112299	134078	163631
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	46499	54466	62477	72570	83616
Plan	12487 (27)	16892 (31)	19096 (31)	25511 (35)	29651(35)
Non-Plan	34012 (73)	37574 (69)	43381 (69)	47059 (65)	53965(65)
General Services (including interest payments)	17729 (38)	18645 (34)	22018 (35)	26408 (36)	27972(33)
Social Services	18729 (40)	23107 (43)	26395 (42)	31713 (44)	35943(43)
Economic Services	10038 (22)	12710 (23)	14060 (23)	14445 (20)	19697(24)
Grants-in-aid and contributions	3	4	4	4	4
12. Capital Expenditure	8852	9585	14001	18150	23966
Plan	8812 (99)	9492 (99)	13904 (99)	18092 (99)	23930(99)
Non-Plan	40 (1)	93(1)	97(1)	58 (1)	36(1)
General Services	608 (7)	717(7)	1333(10)	1748 (10)	3617(15)
Social Services	807 (9)	1331(14)	1858(13)	1674 (9)	2740(11)
Economic Services	7437 (84)	7537(79)	10810(77)	14728 (81)	17609(74)
13. Disbursement of Loans and Advances	1906	2086	807	369	621
14. Total (11+12+13)	57257	66137	77285	91089	108203
15. Repayments of Public Debt	2922	3070	3120	3609	4125
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2457	2585	2559	2975	3423
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loan and Advances from Government of India	465	485	561	634	702

Appendices

	2011-12	2012-13	2013-14	2014-15	2015-16
16. Appropriation to Contingency Fund	-	-	-	-	
17. Inter State settlement	2	-	-	-	
18. Total disbursement out of Consolidated Fund (14+15+16+17)	60181	69207	80405	94698	112328
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	21393	24799	29453	39200	45923
21. Total disbursement by the State (18+19+20)	81574	94006	109858	133898	158251
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	4821	5101	6442	5847	12507
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 5914	(-) 6545	(-) 8351	(-)11179	(-)12061
24. Primary Deficit/ Primary Surplus (23+25)	(-)1610	(-)2117	(-) 2892	-5050	(-)4963
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	4304	4428	5459	6129	7098
26. Financial Assistance to local bodies etc.	14444	17454	18935	22359	26426
27. Gross State Domestic Product (GSDP)[@]	247144	282368	317101	373920	413503
28. Outstanding Fiscal liabilities (year end)	67812	76503	86939	99056	116578
29. Outstanding guarantees (year end)	1092	1089	1090	2001	4721
30. Maximum amount guaranteed (year end)	2049	2046	2587	5315	9397
31. Number of incomplete projects	380	298	227	211	144
32. Capital blocked in incomplete projects	1579	1488	1274	1301	1728
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	0.051	0.058	0.063	0.055	0.062
Own Non-Tax Revenue/GSDP	0.004	0.004	0.005	0.004	0.005
Central Transfers/GSDP	0.113	0.113	0.110	0.099	0.118
II Expenditure Management					
Total Expenditure/GSDP	0.232	0.234	0.244	0.244	0.262
Total Expenditure/Revenue Receipts	1.116	1.110	1.121	1.162	1.126
Revenue Expenditure/ Total Expenditure	0.812	0.824	0.808	0.797	0.773
Expenditure on Social Services/ Total Expenditure	0.341	0.370	0.366	0.309	0.332
Expenditure on Economic Services/ Total Expenditure	0.338	0.306	0.322	0.320	0.182
Capital Expenditure/Total Expenditure	0.155	0.145	0.181	0.199	0.221
Capital Expenditure on Social and Economic Services/Total Expenditure	0.144	0.134	0.164	0.180	0.188
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.020	0.018	0.020	0.016	0.030
Fiscal deficit/GSDP	(-) 0.024	(-) 0.023	(-) 0.026	(-) 0.030	(-) 0.029
Primary Deficit (surplus) /GSDP	(-) 0.007	(-) 0.007	(-) 0.009	(-) 0.014	(-) 0.012
Revenue Deficit/Fiscal Deficit	(-) 0.815	(-) 0.779	(-) 0.771	(-) 0.523	(-) 1.037
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.274	0.271	0.274	0.265	0.282
Fiscal Liabilities/RR	1.321	1.284	1.261	1.263	1.213
Fiscal Liabilities/States own resources	5.022	4.400	4.043	4.440	4.218

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2015-16)

Appendix- 1.8
(Reference: Paragraphs 1.9.1; Page 24)
Summarised financial position of the Government of Bihar as on 31 March 2016

(₹ in crore)

As on 31/03/2015	LIABILITIES		As on 31/03/2016
65848.02	Internal Debt		79990.32
	Market Loans bearing interest	48183.98	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	31784.58	
8722.45	Loans and Advances from Central Government		8838.31
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	52.74	
	Loans for State Plan Schemes	8737.16	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
350.00	Contingency Fund		350.00
8865.08	Small Savings, Provident Funds, etc.		8791.50
13784.38	Deposits		17522.74
4178.89	Reserve Funds		4269.58
74.01	Inter State settlement		74.01
33634.91	Surplus on Government Account		46142.07
	(i) Less Revenue Surplus of the current year	12507.16	
	(ii) Accumulated Surplus at the beginning of the year	33634.91	
135457.74			165978.53
	ASSETS		
104035.80	Gross Capital Outlay on Fixed Assets		128001.82
	Investments in shares of Companies, Corporations, etc.	9940.24	
	Other Capital Outlay	118061.58	
20255.00	Loans and Advances		20857.73
	Loans for Power Projects	15445.86	
	Other Development Loans	5332.57	
	Loans to Government servants and Miscellaneous loans	79.30	
1192.65	Remittances		1186.60
144.02	Advances		150.69
3493.16	Suspense and Miscellaneous Balances		4064.97
6337.11	Cash		11716.72
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank	124.56	
	Departmental Cash Balance	215.71	
	Permanent Advances	342.37	
	Cash Balance Investments including earmarked funds	11034.08	
135457.74			165978.53

(Source: Finance Accounts, 2015-16)

Appendix- 2.1

(Reference: Paragraph 2.3.1; Page 37)

Excess over provisions of previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	No. of Grants/ Appropriation	No. and Name of the Grants/ Department	Amount of excess	Amount regularised during the year 2015-16	Amount of excess pending for regularisation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1977-78	1	24- Forest	0.06	0.00	0.06
2	1978-79		27- Dairy Development	0.32	0.00	0.32
3	1981-82	2	3- Cabinet Election Secretariat District Administration	1.77	0.00	5.12
4			13- Education, Art and Culture	3.35	0.00	
5	1982-83	1	22- Dairy Development	0.98	0.00	0.98
6	1983-84		12- Public Works Housing and Civil Aviation	9.45	0.00	9.45
7	1984-85	2	3- Cabinet, Election	2.62	0.00	2.63
8			14- Health and Family Welfare	0.01	0.00	
9	1986-87	1	13- Education, Art and Culture	65.63	0.00	65.63
10	1987-88	3	9- Sales Tax	0.61	0.00	15.53
11			19- Police and other Administrative Services	8.00	0.00	
12			38- Animal Husbandry	6.92	0.00	
13	1988-89	2	9- Sales Tax	0.46	0.00	6.59
14			38- Animal Husbandry	6.13	0.00	
15	1989-90	3	25- Education, Sports, Youth Services, Art and Culture	90.40	0.00	99.40
16			27- Family Welfare	0.35	0.00	
17			38- Animal Husbandry	8.65	0.00	
18	1990-91	2	37- Minor Irrigation, Land and Water Conservation	18.26	0.00	47.55
19			38- Animal Husbandry	29.29	0.00	
20	1991-92	2	6- Relief on account of Natural calamities	0.52	0.00	71.24
21			38- Animal Husbandry	70.72	0.00	
22	1992-93	1	38- Animal Husbandry	87.77	0.00	87.77
23	1993-94	2	25- Education Sports and Youth Services and Art and Culture	32.65	0.00	157.68
24			37- Animal Husbandry	125.03	0.00	
25	1994-95	1	37- Animal Husbandry	170.61	0.00	170.61
26	1995-96	2	25- Education, Sports, Youth Services, Art and Culture	66.73	0.00	213.22
27			37- Animal Husbandry	146.49	0.00	
28	1996-97	2	23- Road and Bridges	14.79	0.00	21.16
29			37- Animal Husbandry	6.37	0.00	

Sl. No.	Year	No. of Grants/ Appropriation	No. and Name of the Grants/ Department	Amount of excess	Amount regularised during the year 2015-16	Amount of excess pending for regularisation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
30	1997-98	1	7- Census, Survey and Statistics are other General Economic Services	0.01	0.00	0.01
31	1998-99	1	30- Minorities Welfare	0.33	0.00	0.33
32	1999-00	1	40- Revenue and Land Reforms	0.01	0.00	0.01
33	2003-04	3	11- Excise and Prohibition	0.44	0.00	81.23
34			30- Minorities Welfare	0.55	0.00	
35			50- Minor Irrigation	0.60	0.00	
36				79.64	0.00	
37	2004-05	2	20- Health and Family Welfare	0.03	0.00	5.57
38			21- Higher Education	5.54	0.00	
39	2005-06	1	40- Revenue and Land Reforms	0.02	0.00	0.02
40	2010-11	1	5- Secretariat of the Governor	0.35	0.00	0.35
41	2014-15	1	14- Repayment of Loans	2.61	0.00	2.61
Total				1065.07	0.00	1065.07

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

Appendix-2.2

(Reference: Paragraph 2.3.3; Page 37)

Statement of grants/appropriations with savings of ₹ 100 crore and above and more than 20 per cent of total provision

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REVENUE							
1	1-Agriculture Department	2414.82	980.12	3394.94	1742.85	1652.09	48.66
2	2- Animal and Fisheries Resource Department	530.06	70.25	600.31	411.99	188.32	31.37
3	9- Co-operative Department	580.58	314.96	895.54	588.53	307.01	34.28
4	12- Finance Department	255.59	1.29	256.88	140.86	116.02	45.17
5	16-Panchayati Raj Department	4364.32	1100.78	5465.10	2893.00	2572.10	47.06
6	18- Food and Consumer Protection Department	2134.78	265.43	2400.21	1423.97	976.24	40.67
7	20- Health Department	3510.01	986.02	4496.03	3531.97	964.06	21.44
8	21-Education Department	20759.91	3695.40	24455.31	18641.41	5813.90	23.77
9	23-Industries Department	779.54	595.24	1374.78	984.36	390.42	28.40
10	26- Labour Resource Department	510.20	37.47	547.67	243.71	303.96	55.50
11	27-Law Department	656.50	5.76	662.26	515.62	146.64	22.14
12	33-General Administration Department	490.71	54.00	544.71	363.22	181.49	33.32
13	35-Planning and Development Department	268.27	0.50	268.77	133.73	135.04	50.24
14	36- Public Health Engineering Department	460.19	0.00	460.19	358.75	101.44	22.04
15	37- Rural Works Department	1408.81	0.00	1408.81	986.74	422.07	29.96
16	39-Disaster Management Department	557.02	2244.28	2801.30	394.55	2406.75	85.92
17	40- Revenue and Land Reforms Department	676.72	51.32	728.04	489.68	238.36	32.74
18	42-Rural Development Department	4972.66	2109.79	7082.45	3528.41	3554.04	50.18

Sl. No.	Number and Name of grant/ appropriation	Original provisi-on	Supple-mentary Provis-ion	Total	Expen-diture	Savings	Perce-ntage of savi-ngs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	48- Urban Development and Housing Department	2169.85	941.30	3111.15	1977.47	1133.68	36.44
20	50- Minor Water Resource Department	688.16	6.00	694.16	334.19	359.97	51.86
21	51-Social Welfare Department	4178.90	2616.67	6795.57	5293.18	1502.39	22.11
Revenue Total		52367.60	16076.58	68444.18	44978.19	23465.99	34.28
CAPITAL							
22	1- Agriculture Department	418.42	55.78	474.20	23.40	450.80	95.07
23	3-Building Construction Department	2434.79	550.58	2985.37	1638.23	1347.14	45.12
24	10-Energy Department	4142.60	0.00	4142.60	2934.74	1207.86	29.16
25	20- Health Department	1461.66	196.97	1658.63	1079.03	579.60	34.94
26	21- Education Department	1268.05	15.00	1283.05	525.38	757.67	59.05
27	22-Home Department	478.50	98.56	577.06	421.50	155.56	26.96
28	36- Public Health Engineering Department	1055.94	150.00	1205.94	773.79	432.15	35.84
29	42- Rural Development Department	243.40	0.00	243.40	10.05	233.35	95.87
30	50- Minor Water Resource Department	220.25	102.42	322.67	200.53	122.14	37.85
Capital Total		11723.61	1169.31	12892.92	7606.65	5286.27	41.00
Grand Total		64091.21	17245.89	81337.10	52584.84	28752.26	35.35

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.2(A)

(Reference: Paragraph 2.3.3; Page 37)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Agriculture Department	3869.14	1766.25	2102.89	54.35
2	2	Animal and Fisheries Resource Department	600.31	411.99	188.32	31.37
3	3	Building Construction Department	3552.50	2098.07	1454.43	40.94
4	4	Cabinet Secretariat Department	185.92	133.01	52.91	28.46
5	8	Art, Culture and Youth Department	130.98	68.94	62.04	47.37
6	9	Co-operative Department	1141.74	766.77	374.97	32.84
7	16	Panchayati Raj Department	5467.10	2893.00	2574.10	47.08
8	17	Commercial Tax Department	131.25	90.22	41.03	31.26
9	18	Food and Consumer Protection Department	2401.19	1424.85	976.34	40.66
10	20	Health Department	6154.66	4611.00	1543.66	25.08
11	21	Education Department	25738.36	19166.79	6571.57	25.53
12	23	Industries Department	1386.01	994.69	391.32	28.23
13	24	Information and Public Relation Department	216.06	141.42	74.64	34.55
14	25	Information Technology Department	214.29	119.03	95.26	44.45
15	26	Labour Resource Department	551.67	243.71	307.96	55.82
16	27	Law Department	662.26	515.62	146.64	22.14
17	28	High Court of Bihar	137.48	99.95	37.53	27.30
18	33	General Administration Department	548.92	367.18	181.74	33.11
19	36	Public Health Engineering Department	1666.13	1132.54	533.59	32.03
20	38	Registration, Excise and Prohibition Department	155.52	106.57	48.95	31.48
21	39	Disaster Management Department	2801.70	394.66	2407.04	85.91
22	40	Revenue and Land Reforms Department	765.61	511.89	253.72	33.14
23	42	Rural Development Department	7325.85	3538.46	3787.39	51.70
24	43	Science and Technology Department	163.55	109.82	53.73	32.85
25	45	Sugar Industries Department	255.12	181.86	73.26	28.72
26	46	Tourism Department	99.50	67.64	31.86	32.02
27	48	Urban Development and Housing Department	3148.88	1977.47	1171.41	37.20
28	50	Minor Water Resource Department	1016.83	534.72	482.11	47.41
29	51	Social Welfare Department	6890.68	5344.71	1545.97	22.44
Total			77379.21	49812.83	27566.38	35.63

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.3
(Reference: Paragraph 2.3.4; Page 39)
List of Grants indicating Persistent Savings during 2011-16

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount and percentage of savings									
		2011-12		2012-13		2013-14		2014-15		2015-16	
(1)	(2)	(3)		(4)		(5)		(6)		(7)	
Revenue-Voted											
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
1	2-Animal and Fisheries Resource Department	210.59	43.22	426.49	44.31	607.69	62.55	211.60	32.11	188.32	31.37
2	12-Finance Department	122.72	43.27	223.31	31.97	106.32	27.48	124.99	45.19	116.02	45.17
3	20-Health Department	528.85	21.52	569.78	22.26	623.24	22.30	914.11	21.60	964.06	21.44
4	27-Law Department	148.50	26.19	151.31	26.11	141.61	22.78	179.09	26.60	146.64	22.14
5	40-Revenue and Land Reforms Department	148.70	24.05	72.52	14.96	132.67	21.20	224.14	31.73	238.37	32.74
6	41-Road Construction Department	120.06	18.44	109.32	16.45	413.22	32.96	359.65	28.57	117.63	11.39
7	50-Minor Water Resource Department	291.77	50.39	92.81	25.99	668.14	66.10	375.42	57.59	359.97	51.86
Total		1571.19		1645.54		2692.89		2389.00		2131.01	
Capital-Voted											
8	3-Building Construction Department	292.26	57.49	722.07	69.33	659.52	40.88	1719.79	60.50	1347.14	45.12
9	36-Public Health Engineering Department	137.81	31.09	265.47	50.66	97.55	13.62	601.57	40.46	432.15	35.84
10	49-Water Resources Department	625.86	25.65	672.73	27.47	1853.56	53.61	1262.62	50.27	251.54	14.48
11	50-Minor Water Resource Department	110.50	42.42	127.24	43.26	108.10	35.51	181.00	50.03	122.14	37.85
Total		1166.43		1787.51		2718.73		3764.98		2152.97	
Grand Total		2737.62		3433.05		5411.62		6153.98		4283.98	

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.4
(Reference: Paragraph 2.3.5; Page 39)
**Cases where supplementary provisions (₹ 10 lakh or more in each case)
proved unnecessary**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
A Revenue (Charged)					
1	5- Secretariat of the Governor	11.01	9.00	2.01	0.68
2	13- Interest Payment	7220.78	7097.69	123.09	9.16
3	28- High Court of Bihar	133.51	99.95	33.56	3.97
Total for Revenue (Charged)		7365.30	7206.64	158.66	13.81
A Revenue (Voted)					
4	1-Agriculture Department	2414.82	1742.85	671.97	980.12
5	2-Animal and Fisheries Resource Department	530.06	411.99	118.07	70.25
6	3-Building Construction Department	564.83	459.84	104.99	2.30
7	4-Cabinet Secretariat Department	157.25	120.71	36.54	8.13
8	6-Election Department	309.83	303.69	6.14	10.00
9	7-Vigilance Department	35.22	28.19	7.03	0.28
10	8-Art, Culture and Youth Department	128.59	68.59	60.00	2.04
11	12-Finance Department	255.59	140.86	114.73	1.29
12	15-Pension	12968.29	11829.37	1138.92	208.37
13	16-Panchayati Raj Department	4364.32	2893.00	1471.32	1100.78
14	17-Commercial Tax Department	131.00	90.22	40.78	0.25
15	18-Food and Consumer Protection Department	2134.78	1423.97	710.81	265.43
16	21-Education Department	20759.91	18641.41	2118.50	3695.40
17	22-Home Department	5700.54	5547.87	152.67	470.18
18	24-Information and Public Relation Department	201.06	141.42	59.64	15.00
19	25-Information Technology Department	175.26	99.04	76.22	18.65
20	26-Labour Resource Department	510.20	243.71	266.49	37.47
21	27-Law Department	656.50	515.62	140.88	5.76
22	32-Legislature	145.79	125.13	20.66	4.26
23	33-General Administration Department	490.71	363.22	127.49	54.00
24	35-Planning and Development Department	268.27	133.73	134.54	0.50
25	38-Registration, Excise and Prohibition Department	146.22	105.57	40.65	8.30
26	39-Disaster Management Department	557.02	394.55	162.47	2244.28
27	40-Revenue and Land Reforms Department	676.72	489.68	187.04	51.32
28	41-Road Construction Department	940.07	915.31	24.76	92.87
29	42-Rural Development Department	4972.66	3528.41	1444.25	2109.79
30	43-Science and Technology Department	98.16	85.00	13.16	23.18
31	47-Transport Department	55.63	41.08	14.55	2.52
32	48-Urban Development and Housing Department	2169.85	1977.47	192.38	941.30
33	49-Water Resources Department	861.22	839.26	21.96	55.15
34	50-Minor Water Resource Department	688.16	334.19	353.97	6.00
Total for Revenue (Voted)		64068.53	54034.95	10033.58	12485.17
Total for Revenue		71433.83	61241.59	10192.24	12498.98
B Capital (Charged)					
35	33-General Administration Department	4.11	3.96	0.15	0.10
Total for Capital (Charged)		4.11	3.96	0.15	0.10

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
B Capital (Voted)					
36	1-Agriculture Department	418.42	23.40	395.02	55.78
37	3-Building Construction Department	2434.79	1638.23	796.56	550.58
38	12-Finance Department	24.00	23.00	1.00	8.00
39	16-Panchayati Raj Department	0.00	0.00	0.00	2.00
40	20-Health Department	1461.66	1079.03	382.63	196.97
41	21-Education Department	1268.05	525.38	742.67	15.00
42	22-Home Department	478.50	421.50	57.00	98.56
43	25-Information Technology Department	20.00	19.99	0.01	0.38
44	36-Public Health Engineering Department	1055.94	773.79	282.15	150.00
45	41-Road Construction Department	4854.99	4439.01	415.98	184.00
46	48-Urban Development and Housing Department	0.01	0.00	0.01	37.72
47	50-Minor Water Resource Department	220.25	200.53	19.72	102.42
Total for Capital (Voted)		12236.61	9143.86	3092.75	1401.41
Total Capital		12240.72	9147.82	3092.90	1401.51
Grand Total		83674.55	70389.41	13285.14	13900.49

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.5
(Reference: Paragraph 2.3.6; Page 40)
Excessive/unnecessary Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-102-0301- National Food Security Mission	53.43	20.36	25.50	45.19	3.10
2		2401-00-119-0001- Horticulture Development Scheme	15.82	0.07	11.36	4.43	0.10
3		2401-00-789-0323- National Food Security Mission	10.32	3.90	2.91	9.49	1.82
4		2401-00-796-0359- National Food Protection Mission	0.65	0.24	0.14	0.74	0.01
5		2402-00-102-0004- Regional Establishment	4.09	0.25	4.05	0.27	0.02
6		3451-00-090-0007- Agriculture Department	3.37	0.15	3.27	0.25	0.00
7	2	2404-00-001-0001- Headquarter Establishment	3.31	0.16	2.67	0.78	0.02
8	3	2059-80-001-0001- Direction	18.76	0.95	15.50	0.00	4.21
9		2059-80-001-0004- Execution	155.82	1.22	124.74	0.00	32.30
10	9	2425-00-001-0001- Direction	4.08	0.02	3.52	0.20	0.38
11		2425-00-101-0001- Audit	20.37	0.04	16.45	3.52	0.44
12	12	7610-00-202-0001- Advance to Government servants for purchase of Motor Car	5.00	2.00	6.95	0.00	0.05
13	13	2049-60-701-0003- Expenditure under miscellaneous legal Judgment	6.00	15.00	19.36	0.00	1.64
14	16	2515-00-001-0003- Establishment of District Panchayat	263.59	0.60	179.87	83.41	0.91
15	19	2406-01-001-0001- Direction and Administration	15.97	1.46	16.55	0.71	0.17
16		2406-01-101-0109-Rehabilitation of degraded forests	51.89	15.01	47.47	19.35	0.08
17	20	2210-01-001-0001- Health Directorate	18.78	0.51	15.12	2.05	2.12
18		2210-01-001-0002- District Medical Officer	37.90	4.00	30.45	3.83	7.62
19		2210-01-110-0011- Infectious Diseases Hospital, Patna	2.35	0.07	2.00	0.40	0.02
20		2210-01-110-0013- Sadar and sub-divisional Hospital	277.79	14.00	233.75	19.78	38.26
21		2210-01-200-0001- T.B. Eradication Programme	46.28	1.71	44.79	1.59	1.61
22		2210-01-200-0005- Other Dispensaries (Local)	20.78	3.84	18.76	3.71	2.15
23		2210-03-110-0001- Public Health Centre	78.30	15.04	75.57	4.46	13.31
24		2210-05-105-0003- Darbhanga Medical College	53.53	5.93	53.09	3.03	3.34
25		2210-05-105-0005- Nalanda Medical College	32.33	11.70	38.03	3.29	2.71
26		2210-05-105-0023- Government Medical College, Bettiah	21.99	0.31	15.46	6.59	0.25
27		2210-06-104-0001- Drug Control Establishment	11.71	1.78	10.96	1.59	0.94
28		2210-06-104-0002- Main Quinine Supply Depot, Patna	0.70	0.28	0.79	0.02	0.17

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29	20	2211-00-003-0106- Health and Medical Education in Human Resources	14.30	0.15	7.10	0.05	7.30
30	21	2202-01-001-0001- Directorate of Primary Education	3.75	0.32	3.62	0.00	0.45
31		2202-01-001-0105- Educational Seminar works shop and organisation of different Educational Festivals	6.00	5.89	8.78	0.00	3.11
32		2202-01-102-0001- Assistance to Non-Government Primary School	25.00	6.68	21.72	0.00	9.96
33		2202-01-104-0001- Inspection	136.97	2.00	110.23	0.00	28.74
34		2202-01-109-0101- Chief Minister Uniform Scheme	228.00	205.87	390.45	0.00	43.42
35		2202-01-109-0102- Chief Minister Girl's Uniform Scheme	204.93	104.00	248.56	0.00	60.37
36		2202-01-109-0105- Stipends in Primary School	110.24	45.66	119.84	0.00	36.06
37		2202-01-112-0002- Mid Day Meal Scheme (Establishment)	3.58	1.00	2.68	0.00	1.90
38		2202-01-112-0203- National Programme Nutrition Supported for Primary Education (MDM)	1566.16	147.66	1200.13	0.00	513.69
39		2202-02-001-0001- Directorate of Secondary Education	8.88	2.08	10.22	0.00	0.74
40		2202-02-001-0002- District Education Officer and Sub-divisional Education Officer	36.06	2.00	30.10	0.00	7.96
41		2202-02-001-0003- Regional Deputy Director and Other Officers	6.27	0.07	5.53	0.00	0.81
42		2202-02-001-0101- Directorate of Secondary Education	69.20	17.87	54.09	0.00	32.98
43		2202-02-107-0105- Chief Minister Boys Cycles Scheme	190.18	22.53	163.58	0.00	49.13
44		2202-02-107-0108- Other schools	131.95	43.47	144.15	0.00	31.27
45		2202-02-191-0002- Consolidated payment to Municipal Higher Secondary Teachers	48.09	0.01	26.71	0.00	21.39
46		2202-02-192-0001- Consolidated Payment to Municipal Secondary Teachers	31.61	3.80	22.77	0.00	12.64
47		2202-02-193-0001- Consolidated Payment to Municipal Secondary Teachers	34.70	0.24	26.01	0.00	8.93
48		2202-02-196-0002- Consolidated Grants to Zila Parishad Higher Secondary Teachers	211.56	0.02	135.77	0.00	75.81
49		2202-03-107-0104- Chief Minister Girls Uniform Scheme	53.11	11.51	22.98	0.00	41.64
50		2202-03-800-0001- Bihar College Service Commission	0.06	0.35	0.06	0.00	0.35
51		2202-03-800-0004- University Service Commission	0.09	0.25	0.09	0.00	0.25
52		2202-04-001-0002- Public Education Directorate	2.15	0.46	2.40	0.00	0.21
53		2202-05-200-0002- Non Government Madarsa	300.00	25.43	214.38	0.00	111.05
54	2202-80-001-0001- Head quarter Establishment	5.84	0.15	4.99	0.00	1.00	

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
55	21	2202-80-001-0002- State Education Research and Training Institute Directorate	0.90	0.63	1.38	0.00	0.15
56		2202-80-003-0005- Teachers Education Colleges	3.63	2.21	3.66	0.00	2.18
57		2202-80-003-0006- District Education and Training Institute	16.76	6.84	17.02	0.00	6.58
58		2202-80-003-0007- Block Education and Training Institute	2.03	0.68	1.40	0.00	1.31
59		2202-80-003-0008- Primary Teachers Education College	11.68	4.89	12.27	0.00	4.30
60		2202-80-004-0005- Research in Arbie & Persian	0.46	0.05	0.48	0.00	0.03
61		2202-80-004-0006- Ancient Jain Sculpture Research Institute Vaishali	0.86	0.02	0.69	0.00	0.19
62		2202-80-004-0007- K.P. Jaiswal Research Institute, Patna	1.68	0.40	1.99	0.00	0.09
63		2205-00-105-0001- Public Library	1.52	0.16	1.11	0.00	0.57
64	22	2052-00-090-0006- Home (Police) Department	4.39	0.84	4.92	0.26	0.05
65		2055-00-001-0001- Superintendence	31.11	2.42	29.65	3.72	0.16
66		2055-00-001-0009- Expenditure on deployed Para military force	545.20	50.07	534.49	3.44	57.34
67		2055-00-101-0001- Criminal Investigation Department	150.85	0.60	141.03	2.39	8.03
68		2055-00-104-0001- Mounted Military Police	11.40	1.23	2.91	0.55	9.17
69		2055-00-104-0003- Special Task Force	70.34	18.13	83.71	2.14	2.62
70		2055-00-109-0004- Honorarium for Special Police Officer in Naxal affected village	6.00	0.80	5.31	1.44	0.05
71		2055-00-109-0017- Expenditure related to security Purpose in Naxal affected area	11.00	3.75	14.18	0.36	0.21
72		2055-00-110-0001- Establishment of chawkidar dafadar	580.17	4.85	507.78	67.88	9.36
73		2055-00-114-0001- Signal	45.68	1.87	43.64	3.82	0.09
74		2056-00-101-0003- Sub Jail	31.36	0.20	26.73	0.00	4.83
75		2070-00-107-0003- Welfare Programme related to home guards	0.60	0.50	0.84	0.01	0.25
76		2235-60-200-0004- Relief to Riot affected persons	5.00	2.00	5.67	1.06	0.27
77	24	2220-60-106-0002- District units	25.46	0.20	14.62	11.00	0.04
78	26	2230-01-101-0006- Administration and Enforcement of Labour Laws	9.78	0.25	7.55	2.47	0.01
79	32	2011-02-102-0005- Leader of opposition party	0.60	0.02	0.53	0.08	0.01
80		2011-02-103-0001- Legislature Assembly Secretariat	24.01	1.04	23.77	0.86	0.42
81		2011-02-103-0002- Legislature Council Secretariat	32.74	0.20	32.74	0.19	0.01
82	33	2053-00-101-0001- Head office	25.87	0.30	18.47	7.05	0.65
83	35	2052-00-090-0010- Planning and Development Department	7.94	0.85	8.59	0.00	0.20

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84	36	4215-01-102-0103- Rural Water Supply Scheme (Tube wells, wells and Hand pumps)	91.50	19.00	103.37	6.81	0.32
85		4215-01-789-0111- Rural Water Supply Scheme (Tube wells, wells and Hand pumps)	25.00	6.00	26.98	3.12	0.90
86	39	2070-00-106-0002- District charges	0.84	0.03	0.37	0.48	0.02
87		2245-02-101-0004- Free distribution of clothes and utensils to affected persons	60.00	15.00	61.42	0.00	13.58
88		2245-02-101-0010- Grants to dependents of dead persons from thunder bolts	3.00	3.00	4.67	0.00	1.33
89		2245-02-101-0015- Gratuitous relief to the families of affected people due to death and injured in the accident outside of the state	0.25	0.10	0.01	0.25	0.09
90		2245-02-101-0016- Grant for relief to the State local Nature disaster	0.00	5.50	4.41	0.00	1.09
91		2245-02-113-0003- Repairs /reconstruction of damage buildings caused other natural disaster	405.00	10.00	15.18	365.00	34.82
92		2245-02-122-0001- Repairs /damaged irrigation system and flood control system	5.00	9.52	9.17	0.00	5.35
93		2245-06-101-0001- Gratuities Relief the family of deceased person	0.10	4.50	2.96	0.00	1.64
94		2245-80-800-0003- Bihar Agriculture troubled farmers schemes	0.00	0.15	0.00	0.11	0.04
95	40	2029-00-104-0001- Expenditure on Revenue Administration	552.28	0.02	364.48	187.17	0.65
96	41	3054-80-001-0002- Supervision	252.40	0.58	206.07	45.56	1.35
97		3054-80-001-0010- Bihar Public Works Contract Controversy intermedity Tribunal	1.20	0.06	0.90	0.34	0.02
98	42	2501-06-101-0302- National Rural livelihood Mission (NRLM)	69.33	16.80	81.18	4.87	0.08
99		2501-06-789-0302- National Rural livelihood Mission (NRLM)	41.94	9.75	42.44	9.21	0.04
100		2501-06-796-0302- National Rural livelihood Mission (NRLM)	12.27	17.56	29.08	0.00	0.75
101		3451-00-090-0010- Rural Development Department	8.63	0.35	6.47	2.50	0.01
102	43	2203-00-001-0001- Technical Education Board Directorate	3.68	0.01	3.24	0.40	0.05
103		3451-00-090-0003- Science & Technology Department	1.21	0.01	1.00	0.20	0.02
104	44	2225-01-001-0001- Direction and Administrative	46.40	0.20	39.29	6.98	0.33
105	45	2401-00-108-0109- Sugar cane Development	72.00	0.09	19.04	52.62	0.43
106	47	2041-00-101-0002- Control on Motor Vehicle	36.92	1.20	27.18	8.33	2.61

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
107	48	2217-05-051-0101- Chief Minister Urban Development Scheme	0.00	202.11	192.03	0.13	9.95
108		2251-00-090-0005- Urban Development and Housing Department	6.44	0.15	5.58	1.00	0.01
109	49	2700-02-001-0001- Establishment	85.57	0.30	82.09	3.55	0.23
110		2700-03-001-0001- Establishment	196.00	5.35	192.63	8.22	0.50
111		2700-03-101-0002- Other maintenance expenditure	20.00	3.25	21.13	1.81	0.31
112		2701-04-001-0001- Establishment	43.96	1.10	41.21	3.78	0.07
113		2701-80-001-0001- Headquarters Establishment	6.00	0.75	6.16	0.57	0.02
114		3451-00-090-0009- Water Resource Department	18.65	0.13	17.53	1.24	0.01
115		4700-01-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other Programme of Water Resource	0.60	60.00	27.09	20.95	12.56
116		4700-03-051-0101- Irrigation Project of Gandak Basin (works)	172.64	5.00	162.57	0.05	15.02
117		4700-03-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other Programme of Water Resources	11.75	6.50	10.63	1.05	6.57
118		4700-04-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other Programme of Water Resources	0.60	9.60	7.14	3.03	0.03
119		4701-03-051-0103- Irrigation Project of Sone Basin (Works) (NABARD Aided Scheme)	74.79	12.22	29.55	41.03	16.43
120		4711-01-051-0104- Flood Control Embankment Road Projects (works) (NABARD Aided Scheme)	68.65	6.35	73.14	0.01	1.85
121		4711-01-051-0309- Accelerated Irrigation Benefits and Flood Management Programme(AIBP) and other programme of Water Resource	43.75	26.25	65.65	0.02	4.33
122		51	2235-02-101-0112- Establishment of the office of the commission for disabled	0.72	0.24	0.57	0.15
123	2235-02-106-0008- Child Welfare Committee and Juvenile Justice		0.00	0.80	0.64	0.13	0.03
Total			8761.68	1335.60	7527.40	1108.12	1461.76

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2015-16)

Appendix- 2.6

(Reference: Paragraph 2.3.6; Page 40)

Insufficient withdrawal through Re-appropriation of Funds

(` in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-109-0001- Divisional District and Sub divisional establishment	230.99	148.30	0.22	81.53	0.94
2		2401-00-113-0105- Promotion of Agriculture Mechanisation	215.27	121.49	20.36	62.86	10.56
3		2401-00-789-0120- Promotion of Agriculture Mechanisation	54.64	16.54	3.90	34.05	0.15
4		2402-00-001-0001- Headquarters Establishment	1.82	1.50	0.25	0.03	0.04
5	2	2403-00-101-0003- Hospital Dispensaries and other establishment	117.64	96.08	0.12	0.00	21.44
6	8	2204-00-104-0001- Sports and Games	6.91	4.78	0.07	1.95	0.11
7	12	7610-00-202-0003- Advance for purchase of Motor Car to Ministers etc.	1.00	0.00	0.25	0.57	0.18
8		7610-00-202-0004- Advance to Members of Legislature for Purchase of Motor Car	12.00	8.63	1.00	1.97	0.40
9		7610-00-204-0001- Advance to officers for purchase of computers	2.00	0.53	0.50	0.96	0.01
10	13	2049-01-101-0001- Interest on Bihar State Development Loans (Interest bearing)	3423.97	3281.12	71.05	0.00	71.80
11		2049-03-104-0001- Interest on General Provident Fund	704.83	528.00	176.21	0.00	0.62
12	17	2040-00-101-0001- District charges	110.49	71.76	1.80	28.25	8.68
13	18	3456-00-102-0105- Fully computerisation of targeted Public Distribution System	200.00	0.52	47.92	151.55	0.01
14	19	2406-01-101-0002- Working Plan Division	1.18	1.07	0.03	0.05	0.03
15		2406-01-800-0101- Canal Side Farm	22.68	15.00	1.92	5.49	0.27
16	20	2210-01-110-0004- Nalanda Medical College Hospital	71.67	64.44	4.42	0.00	2.81
17		2210-01-110-0006- Magadh Medical College Hospital Gaya	43.66	34.95	6.27	2.31	0.13
18		2210-01-110-0008- Sri Krishna Medical College Hospital, Muzaffarpur	43.75	40.66	1.00	1.91	0.18
19		2210-01-110-0009- Bhagalpur Medical College Hospital, Bhagalpur	56.24	52.43	3.53	0.27	0.01
20		2210-01-200-0002- Leprosy Eradication Programme	50.78	39.33	0.66	3.14	7.65
21		2210-01-200-0008- Blood Bank	3.92	2.41	0.50	0.97	0.04
22		2210-02-101-0001- Directorate of indigenous Ayurvedic Medicine	20.25	18.56	0.10	1.17	0.42

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
23	20	2210-03-101-0003- Health Sub centre	61.87	33.25	13.28	4.80	10.54	
24		2210-03-103-0001- Primary Health Centre	886.02	748.48	17.84	39.41	80.29	
25		2210-05-105-0001- Patna Medical College	88.69	68.95	7.50	6.89	5.35	
26		2210-05-105-0008- Sri Krishna Medical College, Muzaffarpur	26.24	22.16	0.50	3.43	0.15	
27		2210-05-105-0009- Dental College Patna	4.79	3.60	0.50	0.67	0.02	
28		2210-05-105-0010- Bhagalpur Medical College	20.62	19.58	0.50	0.49	0.05	
29		2210-05-105-0024- Government Medical College, Madhepura	3.89	0.23	0.31	0.00	3.35	
30		2210-06-003-0002- Public Health (Engineering) Institution	15.55	7.78	1.71	5.81	0.25	
31		2210-06-101-0002- National Filariasis Control Programme	24.80	22.97	0.07	1.75	0.01	
32		2210-06-101-0003- National Malaria Eradication Programme	37.25	22.23	4.00	3.39	7.63	
33		2211-00-001-0104- Health and Medical Education in Human Resources	30.70	22.09	0.10	0.00	8.51	
34		21	2202-01-101-0001- Government Primary and Middle School	4579.47	3289.86	49.17	0.00	1240.44
35			2202-01-111-0201- Sarva Shiksha Abhiyan	4769.18	3772.18	17.00	0.00	980.00
36			2202-01-789-0102- Chief Minister Uniform Scheme	240.00	113.01	50.00	0.00	76.99
37	2202-02-107-0107- Chief Minister Girl's Uniform Scheme		164.87	134.75	6.89	0.00	23.23	
38	2202-02-109-0308- Scheme for establishment of 6000 ideal schools in the form of quality on Block level		40.00	0.00	10.00	0.00	30.00	
39	2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers		493.91	346.83	4.07	0.00	143.01	
40	2202-02-789-0101- Chief Minister Boy's Bicycle Scheme		106.63	37.10	22.53	0.00	47.00	
41	2202-02-789-0102- Chief Minister Girls Bicycle Scheme		105.88	36.47	22.50	0.00	46.91	
42	2202-02-789-0305- Scheme for establishment of 6000 ideal school as benchmark of upgraded at Block Level		71.94	0.00	17.99	0.00	53.95	
43	2202-03-001-0001- Direction and Administration		9.26	6.66	0.12	0.00	2.48	
44	2202-03-102-0004- Jay Prakash Narayan University, Chapara		167.49	120.85	0.60	0.00	46.04	
45	2202-03-102-0115- Development of State Universities		192.35	17.66	24.95	82.35	67.39	

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	21	2202-05-80-0102- State Education Research and Training Institute Directorate	41.00	10.66	9.75	0.00	20.59
47	22	2055-00-109-0005- Special Auxiliary Police	170.32	115.79	32.40	0.00	22.13
48		2055-00-109-0006- Strengthening of Naxal affected Police station outer Post under Security related Expenditure(SRE) Scheme	14.00	5.82	3.30	4.87	0.01
49		2055-00-111-0002- Order Police	187.63	154.64	23.00	3.45	6.54
50		2056-00-101-0002- District Jail	117.88	108.40	0.52	0.00	8.96
51		2070-00-107-0001- Rural	311.45	278.71	0.50	28.84	3.40
52		2235-60-200-0003- Special allowances to freedom fighters and dependents	18.52	12.51	2.00	3.75	0.26
53	23	2852-80-001-0002- Direction	24.67	20.72	0.02	3.87	0.06
54	24	2220-01-001-0001- Direction and Administration	14.47	5.45	0.29	8.72	0.01
55		2220-60-106-0101- Regional Publicity Scheme	88.08	34.24	0.50	53.13	0.21
56	26	2230-01-101-0007- Implementation of the Minimum wages Act in Agriculture	29.38	21.56	1.52	6.28	0.02
57		2230-01-101-0108- Strengthening of Enforcement System for implementation of labour Acts	24.49	23.78	0.07	0.63	0.01
58	32	2011-02-101-0005- Members	65.54	46.53	1.05	16.38	1.58
59		2011-02-102-0006- Members	16.74	16.41	0.17	0.10	0.06
60		2011-02-102-0007- Whips	2.75	1.86	0.05	0.75	0.09
61	33	2053-00-094-0001- Sub-divisional Establishment	95.37	64.95	0.30	29.09	1.03
62	35	2053-00-094-0007- Strengthening of Planning System	89.86	71.85	0.20	0.00	17.81
63		3454-02-204-0001- Statistical Machinery at Block level	12.20	7.06	0.65	4.47	0.02
64		3454-02-204-0002- State Statistical organisation	20.37	15.74	0.64	3.66	0.33
65		4070-00-051-0109- Strengthening of planning machinery under district level scheme in the light of local needs	79.99	3.28	1.12	0.00	75.59
66	36	4215-01-789-0312- National Rural Drinking Water Programme	57.90	26.32	6.00	25.35	0.23
67		4215-01-102-0330- National Rural Drinking Water Programme	257.31	176.68	34.00	45.88	0.75
68	39	2070-00-106-0004- Training	1.03	0.56	0.03	0.42	0.02
69		2245-01-101-0002- Supply of food grains	10.00	0.04	2.50	0.00	7.46
70		2245-01-101-0003- Payment of Gratuitous relief to affected families	0.10	0.00	0.03	0.00	0.07
71		2245-01-101-0005- Other works	10.00	0.00	2.50	0.00	7.50

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
72	39	2245-01-101-0006- Other works grant for Agriculture Department (Agriculture input)	13.00	0.00	3.25	0.00	9.75
73		2245-01-102-0001- Supply of drinking water by Truck & tankers	10.00	0.00	2.50	0.00	7.50
74		2245-01-104-0001- Supply of fodder	1.00	0.00	0.25	0.00	0.75
75		2245-01-105-0001- Medicine for cattle	0.50	0.00	0.13	0.00	0.37
76		2245-01-282-0002- Repairs of wells etc. for supply of water	10.00	0.00	2.50	0.00	7.50
77		2245-02-101-0002- Supply of food grains	120.00	43.84	5.50	0.00	70.66
78		2245-02-101-0006- Grants for damaged building caused by fire	15.00	0.86	3.75	0.00	10.39
79		2245-02-101-0007- Grants for damaged building caused by fire	10.00	2.23	2.50	0.00	5.27
80		2245-02-101-0011- Erosion of sand deposit caused by diversion of rivers flow	2.00	0.08	0.50	0.00	1.42
81		2245-02-101-0012- Reserve storage of one quintal food grain for starvation affected families in different panchayats	5.34	0.00	1.34	0.00	4.00
82		2245-02-102-0001- Supply of drinking water	3.76	0.00	0.94	0.00	2.82
83		2245-02-104-0001- Supply of fodder	2.50	0.00	0.63	0.00	1.87
84		2245-02-105-0001- Medicine for cattle	2.25	0.00	0.56	0.00	1.69
85		2245-02-106-0001- Repairs and restoration of damaged roads and bridges	20.00	0.00	1.50	0.00	18.50
86		2245-02-109-0001- Repairs and restoration of damaged water supply drainage and sewerage system	2.00	0.11	0.50	0.00	1.39
87		2245-02-112-0002- Evacuation of population	52.35	7.83	1.50	0.00	43.02
88		2245-02-112-0003- Purchase of safety and evacuation equipments for search and preventive works of disaster affected	15.00	0.00	3.75	0.00	11.25
89		2245-02-112-0004- Purchase of communication equipments	5.00	0.00	1.25	0.00	3.75
90		2245-02-113-0001- Repairs/ Restoration of damaged building caused by flood	4.00	0.12	1.00	0.00	2.88
91		2245-02-114-0002- Assistance for Annual Crops	0.50	0.00	0.13	0.00	0.37
92		2245-02-114-0004- Assistance to Horticulture Crops	0.10	0.00	0.03	0.00	0.07
93		2245-02-114-0005- Assistance for perennial Crops	0.10	0.00	0.03	0.00	0.07
94		2245-02-115-0001- Assistance to farmers to clean sand/silt/salinity	0.50	0.00	0.13	0.00	0.37
95		2245-02-115-0002- Extraction of salinity/sand etc. from fishery area	0.10	0.00	0.03	0.00	0.07
96		2245-02-116-0001- Assistance to farmers for repairing of damaged Tube wells/ Pump sets etc.	0.10	0.00	0.03	0.00	0.07

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
97	39	2245-02-117-0001- Replacement of flood and draught affected animals	1.00	0.01	0.25	0.00	0.74
98		2245-02-117-0003- Replacement of Public utility live struck	1.25	0.03	0.13	0.00	1.09
99		2245-02-800-0008- Damaged Electric System	2.33	0.00	0.56	0.00	1.77
100	40	2029-00-104-0002- Securities of Hat Bazar and Kutchehhries etc.	5.88	4.11	0.02	1.44	0.31
101		4047-00-789-0101- Land requisition (Revenue and land reforms department)	26.25	12.22	3.38	10.46	0.19
102	41	5054-02-337-0101- India Nepal Border Road	720.00	273.27	180.00	221.16	45.57
103	42	2515-00-102-0001- Block Establishment	283.90	242.02	0.35	36.33	5.20
104	43	2203-00-105-0001- Certificate course	36.16	30.18	0.41	5.40	0.17
105	46	3452-80-001-0001- Directorate	14.22	12.63	0.80	0.78	0.01
106	47	2041-00-102-0001- Inspection of vehicles	5.66	1.87	1.20	2.55	0.04
107	48	2215-01-191-0101- Grants-in-aid to local bodies for supply of drinking water	10.92	8.13	2.73	0.00	0.06
108		2215-01-193-0101- Grants-in-aid to Nagar Panchayats for supply of drinking water	14.00	10.16	3.50	0.25	0.09
109		2215-01-789-0101- Grants-in-aid to local bodies for supply of drinking water	20.08	6.67	5.02	0.00	8.39
110		2215-01-789-0102- Grants-in-aid to municipal councils for supply of drinking water	75.00	44.22	18.75	8.56	3.47
111		2215-01-789-0103- Grants-in-aid to Nagar Panchayats for supply of drinking water	79.00	55.45	19.75	3.52	0.28
112		2215-02-191-0102- Grants-in-aid to local bodies for sewerage and drainage for URBAN	42.00	26.57	10.50	4.01	0.92
113		2215-02-192-0102- Grants-in-aid to local bodies for sewerage and drainage for URBAN	48.00	33.37	12.00	0.58	2.05
114		2215-02-193-0102- Grants-in-aid to local bodies for sewerage and drainage for URBAN	42.00	28.71	10.50	1.07	1.72
115		2215-02-789-0101- Grants-in-aid to local bodies for sewerage and drainage for URBAN	24.00	16.84	6.00	0.19	0.97
116		2217-01-191-0115- Grants-in-aid to URBAN local bodies for transport	109.00	90.34	14.75	3.75	0.16
117		2217-03-192-0105- Civil amenities in Urban Area - Grants-in-aid	96.00	65.60	24.00	1.77	4.63
118		2217-03-193-0103- Grants-in-aid to urban local bodies for transport	75.00	49.52	18.75	0.83	5.90
119	2217-03-789-0102- Grants-in-aid to local bodies for transport	12.00	8.35	3.00	0.61	0.04	
120	49	2701-04-101-0002- Other maintenance expenditure	13.50	7.40	3.25	2.84	0.01
121		2711-01-103-0002- Other maintenance expenditure	110.45	68.49	10.00	30.82	1.14
122		2711-03-001-0001- Regional Establishment	23.70	20.42	1.10	1.58	0.60

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
123	49	4700-01-051-0103- Irrigation projects to koshi basin (works) (NABARD Aided Scheme)	25.40	2.98	1.35	18.65	2.42	
124		4700-01-789-0101- Irrigation projects of Koshi Basin	12.75	5.93	3.00	3.79	0.03	
125		4700-02-051-0103- Irrigation projects of Gandak Basin (works) (NABARD) Aided scheme	20.00	0.01	5.00	14.60	0.39	
126		4700-04-051-0101- Irrigation Projects of Kiul Badua Chandan Basin (Works)	29.20	12.95	6.50	9.69	0.06	
127		4700-04-051-0103- Irrigation Projects of Gandak Kiul Badua Chandan Basin (Works)(NABARD Aided Scheme)	35.00	2.85	8.75	15.61	7.79	
128		4700-80-051-0102- Scheme for adjoining of river Basin	25.00	4.14	6.25	14.46	0.15	
129		4701-04-051-0101- Irrigation Project of Kiul Badua Chandan Basin (Works)	38.73	9.81	9.60	18.04	1.28	
130		4701-04-051-0103- Irrigation Project of Kiul Badua Chandan Basin (Works) (NABARD Aided Scheme)	11.21	5.37	2.80	3.02	0.02	
131		51	2235-02-106-0001- Remand Home	5.95	2.08	0.80	2.99	0.08
Total			21687.78	15836.12	1166.30	1207.01	3478.35	

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2015-16)

Appendix- 2.7

(Reference: Paragraph 2.3.7; Page 41)

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

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1-Agriculture Department	2401-00-102-0201-National Food Security Mission	73.79	31.65	38.84	3.30	52.64
2		2401-00-105-0307- National Maintainable Agriculture Mission	53.85	17.27	35.38	1.20	65.70
3		2401-00-119-0101-Horticulture Development Scheme	62.40	27.39	35.01	0.00	56.11
4		2401-00-119-0224-National Horticulture Mission	30.26	11.62	18.64	0.00	61.60
5		2401-00-119-0324-National Horticulture Mission	31.04	10.29	20.75	0.00	66.85
6		2401-00-789-0106-Intensified Field Development and Training Support New Scheme	34.82	12.84	21.91	0.07	62.92
7		2401-00-789-0117-Seed Production Programme	40.82	17.63	23.19	0.00	56.81
8		2401-00-789-0120-Promotion Of Agriculture Mechanisation	54.64	16.54	37.96	0.14	69.47
9		2401-00-789-0125-Emergency Scheme for Flood / Drought	55.00	11.20	43.22	0.58	78.58
10		2401-00-789-0126-Upliftment of Organic Farming	40.00	18.30	21.67	0.03	54.18
11		2401-00-789-0130-Horticulture Development Scheme	16.00	5.28	10.72	0.00	67.00
12		2401-00-789-0237-National Food security mission	14.22	5.23	8.00	0.99	56.26
13		2401-00-789-0323-National Food security mission	10.32	2.91	5.59	1.82	54.17
14		2401-00-789-0335-National Horticulture Mission	6.68	0.00	5.51	1.17	82.49
15		2401-00-789-0336-National Agriculture Extension and technology mission	14.28	0.19	10.40	3.69	72.83
16		2401-00-789-0338-National maintainable Agriculture Mission	11.37	3.33	7.99	0.05	70.27
17		2401-00-796-0331-Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	13.61	0.00	12.22	1.39	89.79
18		2402-00-102-0213-Integrated Water Management Programme (IWMP)	11.15	5.31	5.84	0.00	52.38
19		2402-00-102-0313-Integrated Water Management Programme (IWMP)	40.87	3.73	37.14	0.00	90.87
20		2402-00-789-0302-Integrated Watershed Management Programme	8.87	0.70	8.17	0.00	92.11
21		2415-01-277-0108-Bihar Agriculture University, Sabour, Bhagalpur	343.20	73.45	269.75	0.00	78.60
22		2415-01-789-0103-Bihar Agriculture University, Sabour, Bhagalpur	88.00	14.16	73.84	0.00	83.91

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23	1-Agriculture Department	2415-01-796-0104-Bihar Agriculture University Sabour Bhagalpur	8.80	0.83	7.91	0.06	89.89
24		4401-00-051-0101-Establishment of Buildings of Agriculture Office	17.12	5.55	11.57	0.00	67.58
25		4401-00-105-0201-National Sustainable Agriculture Mission	25.86	5.38	20.48	0.00	79.20
26		4402-00-102-0202-Integrated Watershed Management Programme	43.22	10.00	33.22	0.00	76.86
27	2-Animal and Fisheries Resources Department	2403-00-103-0106-Range Poultry farm Central Poultry Development and Production and distribution Of Poultry Feed	10.00	1.11	8.89	0.00	88.90
28		2403-00-106-0210-National Live Stock Health and disease Control Programme	51.20	19.90	31.28	0.02	61.09
29	3-Building Construction Department	4047-00-051-0105-Installation of additional Resources in Treasury offices	10.00	2.87	6.92	0.21	69.20
30		4059-01-051-0116-Construction of Combined Labour Building	10.00	2.83	7.17	0.00	71.70
31		4059-01-051-0117-Building For Blocks (Rural Development Department)	496.60	101.31	394.86	0.43	79.51
32		4059-01-051-0119-Agriculture office Buildings	22.09	2.45	19.42	0.22	87.91
33		4059-01-796-0104-Buildings for Scheduled tribes	20.00	0.24	19.76	0.00	98.80
34		4059-60-051-0015-Construction of EVM Godown (Election department)	40.00	18.86	20.96	0.18	52.40
35		4059-60-051-0017-Establishment of ADR Centre on the Recommendation of Finance Commission (Law Department)	8.15	1.09	7.06	0.00	86.63
36		4059-60-051-0218-Scheme for development of Scheduled castes	19.60	0.00	17.47	2.13	89.13
37		4059-60-051-0318-Scheme For Development of Scheduled Castes	7.60	1.78	5.82	0.00	76.58
38		4059-80-051-0118-Construction & Renovation of Buildings of Residential School and Hostel of Backward Classes	8.00	0.37	7.63	0.00	95.38
39		4059-80-051-0122-IT Building	65.00	2.68	62.32	0.00	95.88

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40	3-Building Construction Department	4059-80-051-0320-Development of Infrastructure facilities for municipalities including Gram Courts	9.53	2.72	6.37	0.44	66.84
41		4216-01-700-0101- Other Housing	10.00	0.57	9.43	0.00	94.30
42		4216-01-700-0206-Development of Infrastructure facilities for Gram Municipalities including Gram courts	11.00	0.75	10.25	0.00	93.18
43		4515-00-101-0107-Construction of Panchayat sarkar Bhavan Under Bihar Panchayat Strengthening Project (world Bank Aid)	228.10	0.42	227.68	0.00	99.82
44	8- Arts, Culture and Youth Department	2204-00-104-0102-Sports and Games	12.70	4.44	8.26	0.00	65.04
45		2205-00-107-0101-Museums	16.90	6.62	9.98	0.30	59.05
46	9-Co-operative Department	2401-00-110-0101-Grants for premium and other expenditure to state crop Insurance Fund under National Agriculture Insurance Scheme	9.42	0.00	6.45	2.97	68.47
47		2425-00-108-0415-Integrated Co-operative Development Project	151.63	52.00	99.63	0.00	65.71
48		4425-00-051-0203-Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	48.53	23.46	25.07	0.00	51.66
49		4425-00-051-0303- Rastriya Krishi Vikash Yojana (RKVY) (ACA)	14.50	5.78	8.72	0.00	60.14
50	10-Energy Department	2801-02-190-0001-Bihar State Power Generator Company Ltd.	10.00	3.64	6.36	0.00	63.60
51		4801-05-190-0113-Special Assistance (BRG-Energy)(for SBPDCL)	730.00	282.53	447.47	0.00	61.30
52		4801-05-190-0114-Special Assistance (BRG-Energy) (for BPDCL)	733.00	315.00	418.00	0.00	57.03
53		6801-00-190-0108-Tranmission and Distribution project of other Bihar State Power Company Ltd. (EAP)	335.37	41.70	293.67	0.00	87.57
54	11- Backward Class and most Backward Class Welfare Department	2225-03-277-0212-Scheme for development of Backward classes and Unnotified, Movable and Semi-movable tribe	303.28	3.65	163.28	136.35	53.84
55	12-Finance Department	2054-00-095-0103-Bihar Revenue Administration Intranet (Brain Project and Mission Mode Project)	30.00	9.61	19.69	0.70	65.63
56	16-Panchayati Raj Department	2515-00-001-0102-District Panchayat Establishment	10.00	3.21	6.79	0.00	67.90
57		2515-00-196-0003-Assistance to Panchayati raj Institutions	226.92	13.28	212.79	0.85	93.77
58		2515-00-197-0001- Assistance to Panchayati Raj Institution	453.83	27.92	425.55	0.36	93.77
59		2515-00-198-0010-Different items of Gram Kutchery	159.80	39.39	116.89	3.52	73.15
60	18-Food and Consumer Protection Department	3456-00-001-0001-Headquarter Charges	44.10	17.63	26.29	0.18	59.61
61		3456-00-102-0407-Fully computerisation of targeted Public Distribution System	17.89	0.37	17.44	0.08	97.48

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
62	18-Food and Consumer Protection Department	3456-00-102-0105-Fully computerisation of targeted Public Distribution System	200.00	0.52	199.47	0.01	99.74
63		3456-00-102-0306-National Food Protection Mission	1399.19	561.04	838.15	0.00	59.90
64	20-Health Department	2210-03-110-0203-National Health Mission including National Rural Health Mission	586.58	242.06	344.52	0.00	58.73
65	21-Education Department	2202-01-107-0001- Primary Teacher's Training College	40.63	3.73	36.90	0.00	90.82
66		2202-03-102-0115- Development of State Universities	192.35	17.66	107.30	67.39	55.78
67		4202-01-202-0103-Building construction of Government and Government Recognised Secondary schools	291.57	136.24	150.00	5.33	51.45
68		4202-01-789-0101-Building construction of Government and Government Recognised Secondary schools	200.00	14.04	150.00	35.96	75.00
69	22- Home Department	2055-00-001-0008-Central Selection Board for Appointment of Police	17.49	1.61	15.88	0.00	90.79
70		2055-00-109-0006-Strengthening of Naxal Affected police station/ outer post under Secretary Related Expenditure (SRE)scheme	14.00	5.82	8.17	0.01	58.36
71		4055-00-207-0101-Modernisation of State Police	54.24	0.00	52.42	1.82	96.64
72	23-Industries Department	2851-00-103-0103-Handloom Development Scheme	27.30	10.58	16.72	0.00	61.25
73		2851-00-104-0101-Development of handicraft	17.32	4.46	12.86	0.00	74.25
74		2851-00-107-0101-Special Component Plan For Backward Classes Development of Sericulture	56.49	19.30	37.19	0.00	65.83
75		2852-08-796-0101- Economic Assistance	11.81	4.52	7.25	0.04	61.39
76	24-Information and Public Relation Department	2220-01-001-0001-Direction and Administration	14.47	5.45	9.01	0.01	62.27
77		2220-60-106-0101-Regional Publicity Scheme	88.08	34.24	53.63	0.21	60.89
78	25-Information Technology Department	2230-03-001-0101-Skill Development Mission	18.30	1.70	16.60	0.00	90.71
79		2852-07-202-0107-Broadcasting Scheme Related to Information technology	8.18	0.22	7.96	0.00	97.31
80		2852-07-202-0109-e-Governance State Scheme	108.05	53.35	54.70	0.00	50.62
81		3451-00-090-0118-Local network of Secretariat	10.00	4.25	5.75	0.00	57.50
82	26-Labour Resource Department	2230-03-003-0233-Skill development Mission	13.95	2.09	11.86	0.00	85.02
83	30- Minorities Welfare Department	2202-02-107-0210-Multi Sectoral Development Programme for Minorities	34.00	8.44	25.56	0.00	75.18
84	33-General Administration Department	2051-00-103-0001-Bihar staff Selection Commission	20.49	4.70	15.79	0.00	77.06

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85	35-Planning and Development Department	3451-00-101-0101-Bihar state Planning Board	7.00	0.02	6.98	0.00	99.71
86		3454-02-204-0401-Economic Census	11.42	3.68	7.74	0.00	67.78
87		3454-02-205-0101-Integrated statistical Development Scheme	74.21	8.53	65.67	0.01	88.49
88		4070-00-051-0114-Emergency Koshi Flood Rehabilitation Project, World Bank Aided	887.63	323.17	564.46	0.00	63.59
89	36-Public Health Engineering Department	4215-01-789-0312-National Rural Drinking Water Programme	57.90	26.32	31.35	0.23	54.15
90	39-Disaster Management Department	2245-02-113-0003-Repairs Reconstruction of damage Buildings Caused by natural Disaster	405.00	15.18	355.00	34.82	87.65
91	40-Revenue and Land Reforms Department	4047-00-789-0101-Land Equisition (Revenue & Land Reforms Department)	26.25	12.22	13.84	0.19	52.72
92	41-Road Construction Department	5054-02-337-0101-India Nepal Road	720.00	273.27	401.16	45.57	55.72
93		5054-03-337-0111-Special assistance (BRG Path)	600.00	300.00	300.00	0.00	50.00
94	42-Rural Development Department	2216-03-105-0106-Chief Minister Centenary Indira Awaas Renovation Scheme	10.00	0.98	9.02	0.00	90.20
95		2216-03-105-0202-Indira Awaas Yojana (IAY)	1087.03	465.13	621.90	0.00	57.21
96		2216-03-789-0103-chief Minister Indira Awaas Upgradation	300.00	39.65	260.35	0.00	86.78
97		2216-03-796-0202-Indira Awaas Yojana	47.49	21.37	26.12	0.00	55.00
98		2501-06-789-0202-National Rural Livelihood Mission (NRLM)	163.55	78.96	84.59	0.00	51.72
99		2505-02-101-0301-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	333.06	96.54	236.52	0.00	71.01
100		2515-00-102-0116-Integrated Strengthening to Bihar Unitary Social security Project (EAP)	7.00	0.98	6.02	0.00	86.00
101		2515-00-102-0117-Bihar Rural Livelihood Project (World Bank Aided For Rural Development Department)	268.83	101.62	167.21	0.00	62.20
102		2515-00-789-0110-Bihar Rural Livelihood Project (World Bank Aided-For Rural Development Department)	155.92	58.94	96.98	0.00	62.20
103		2515-00-796-0117-Bihar Rural Livelihood Project (World Bank Aided For Rural Development Department)	112.91	42.68	70.23	0.00	62.20
104	4515-00-103-0102-Block Minor Construction work	183.00	10.05	172.95	0.00	94.51	
105	43- Science & Technology Department	2203-00-112-0105-Skill development Mission	10.00	0.03	9.97	0.00	99.70
106		4202-02-104-0102-Polytechnic/Engineering Technical College	19.00	8.89	10.07	0.04	53.00

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
107	44- SC & ST Welfare Department	2225-01-190-0001-Bihar State Scheduled Castes Co-operative Development Corporation, Patna	8.97	3.00	5.97	0.00	66.56
108		2225-01-277-0002-Maintenance of Hostels	12.00	5.38	6.62	0.00	55.17
109		2225-01-277-0318-Scheme For Development of Scheduled Castes	10.00	3.58	6.25	0.17	62.50
110		2225-02-102-0101-Multi Sectoral development of Scheduled tribes Receipt from Government of India under Article 275(1) of the constitution	17.22	0.00	11.36	5.86	65.97
111	44- SC & ST Welfare Department	2225-02-277-0214-Umbrella Scheme for Education of Students of Scheduled Tribes	17.04	7.19	9.85	0.00	57.81
112	45-Sugar Industries Department	2401-00-108-0109- Sugarcane Development	72.00	19.04	52.53	0.43	72.96
113	46-Tourism Department	5452-01-101-0406- Tourism Circuit Swadesh-Darshan Scheme	6.79	0.16	6.63	0.00	97.64
114	48-Urban Development and Housing Department	2217-01-053-0001-Budha Smriti and Other Parks	13.00	4.69	8.31	0.00	63.92
115		2217-04-051-0202-Rajeev Awaas Yojana	328.87	0.11	328.76	0.00	99.97
116	49-Water Resources Department	4700-01-051-0103-Irrigation Project of Koshi basin (works)(NABARD Aided Scheme)	25.40	2.98	20.00	2.42	78.74
117		4700-01-789-0101-Irrigation Project of Koshi basin	12.75	5.93	6.79	0.03	53.25
118		4700-02-051-0103-Irrigation project of Gandak Basin (works) (NABARD AIDED SCHEME)	20.00	0.01	19.60	0.39	98.00
119		4700-03-051-0103-Irrigation Project of Sone basin (works) (NABARD Aided Scheme)	5.69	0.39	5.30	0.00	93.15
120		4700-04-051-0101- Irrigation Projects of Kiul-Badua-Chandan Basin (Works)	29.20	12.95	16.19	0.06	55.45
121		4700-04-051-0103-Irrigation project of Gandak Kiul badua Chandan (works) (NABARD Aided Scheme)	35.00	2.85	24.36	7.79	69.60
122		4700-04-051-0204-Accelerated Irrigation Benefit and Flood Management Programme (AIBP)and other programme of water Resource	28.80	9.41	18.11	1.28	62.88
123		4700-80-051-0102-Scheme for Adjoining of River basins	25.00	4.14	20.71	0.15	82.84
124		4701-04-051-0101-Irrigational Project of Kiul Badua-chandan Basin (Works)	38.73	9.81	27.64	1.28	71.37
125		4701-04-051-0103-Irrigational Project of Kiul Badua-chandan Basin(NABARD Aided Scheme)	11.21	5.37	5.82	0.02	51.92
126	50-Minor Water Resource Department	2702-02-005-0001-Survey and Investigation	349.23	164.08	185.05	0.10	52.99
127		2702-02-005-0002-Maintenance of Lift Irrigation Scheme	20.50	3.91	16.59	0.00	80.93
128		2702-03-101-0002- Other Maintenance Expenditure	8.25	0.35	7.86	0.04	95.27
129		2702-03-102-0005- Other Maintenance Expenditure	14.50	0.61	13.88	0.01	95.72

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
130	50-Minor Water	2702-03-789-0101- Private Tube Well	27.43	2.69	24.74	0.00	90.19
131	Resource Department	4702-00-101-0304-Accelerated Irrigation Benefit and Flood Management Programme (AIBP)and other programme of Water Resources	33.93	9.09	24.84	0.00	73.21
132		4702-00-102-0102-Loans From NABARD for Completion of New/Incomplete Medium irrigation Scheme	58.52	3.09	55.43	0.00	94.72
133	51-Social Welfare Department	2235-02-102-0224-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	83.26	10.41	72.35	0.50	86.90
134		2235-02-102-0324-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	29.95	5.33	24.50	0.12	81.80
135		2235-02-103-0109-Chief Minister Girls Marriage Scheme	42.00	18.89	22.45	0.66	53.45
136		2235-02-103-0219-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	69.69	29.61	40.08	0.00	57.51
137		2235-02-104-0104-Bihar Social Protection Project (World Bank Aided)	167.36	17.80	149.56	0.00	89.36
138		2235-02-789-0107-Chief Minister Girls Marriage Scheme	17.00	6.61	10.18	0.21	59.88
139		2235-02-789-0312-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	9.09	1.39	7.67	0.03	84.38
140		2236-02-101-0203-Integrated Child Development Services (ICDS)	1027.50	463.88	558.93	4.69	54.40
Total			17072.50	5179.92	11511.27	381.31	67.43

(Source: Detailed Appropriation Accounts, 2015-16)

Appendix- 2.8

(Reference: Paragraph 2.3.7; Page 41)

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

(₹ in crore)

Sl. No.	Number of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
1	1	2401-00-001-0103- State Share of New Work Plan Agricultural Marketing	7.80
2		2401-00-103-0417- Development and strengthening of infrastructure facilities for Production and distribution of quality seeds	10.00
3		2401-00-109-0114-Agri Business Infrastructure Development Project (EAP)	50.66
4		2401-00-789-0124-Agriculture Marketing	2.00
5		2401-00-789-0132-Agri Business Infrastructure Development Project (EAP)	12.20
6		2401-00-796-0145- Agriculture Marketing	0.20
7		2401-00-796-0154- Agri Business Infrastructure Development Project (EAP)	1.22
8		2415-01-277-0101-Grants to Rajendra Agriculture University	0.17
9		3475-00-106-0402-Strengthening for statutory weights and measures	5.00
10		4401-00-102-0201-Rastriya Krishi Vikash Yojana (RKVY) (ACA)	231.33
11		4401-00-102-0202-Natioanl Food Security Mission	52.40
12		4401-00-113-0201-National Agriculture Extension and Technology Mission	26.10
13		4401-00-114-0201-National Oil Seeds and Plan Oil Mission	2.09
14		4401-00-119-0201-National Oil Seeds and Plan Oil Mission	36.46
15		4401-00-789-0202-Rastriya Krishi Vikash Yojana (RKVY) (ACA)	30.42
16		4401-00-796-0203- Rastriya Krishi Vikash Yojana (RKVY)	1.90
17	2	2403-00-102-0101- Frozen Semen Bank	1.00
18		2403-00-102-0110-Development Scheme for Cattle Farm	2.00
19		2403-00-103-0211-National Live Stock Management Programme	3.00
20		2403-00-789-0101-Back yard Goat Rearing Scheme	11.20
21		2403-00-789-0102-Back yard Poultry Farm Scheme	5.32
22		2403-00-789-0205-National Agriculture Development Scheme	5.60
23		2403-00-789-0307-National Live Stock Management	0.22
24		2403-00-796-0124-Back yard Goat Rearing Scheme	3.36
25		2403-00-796-0125-Back yard Poultry Farm Scheme	2.00
26		2403-00-796-0226-National Agriculture Development Scheme	1.68
27		2404-00-102-0201-National Agriculture Development Scheme	0.25
28		2405-00-101-0103-Development of Fish Seed	1.00
29		2405-00-101-0201-National Agriculture Development Scheme (RKVY) (ACA)	13.77
30		2405-00-101-0301-National Agriculture Development Scheme (RKVY) (ACA)	3.00
31		2415-03-277-0101-Bihar Animal Science and Technical University	1.00
32	3	2059-01-053-0017-Maintenance & Repairs of Buildings of Law Department	7.71
33		2059-01-053-0021-Maintenance & Repairs of Buildings of Sugar Industries Department	0.50
34		2059-01-053-0102- Renovation of Revenue and Land Reforms Department	2.00
35		2059-80-053-0010-Repairs- Government House	1.87
36		2059-80-103-0004-Furnishing of Inspection Building	0.25
37		4059-01-051-0106-Renovation of Record Cell Cum office building for Cabinet Secretariat Department	3.00
38		4059-01-051-0107- Building of Finance Department	20.00
39		4059-01-051-0111- Building of Excise Department	1.83
40		4059-01-051-0124-Construction of Court and Office Building in Bihar Land Tribunal area	1.20
41		4059-60-051-0222-Skill Development scheme	8.70
42		4059-60-051-0322-Skill Development scheme	1.00
43		4059-80-004-0001-Preminary work before Construction	0.15

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
44	3	4059-80-051-0001- Other Administrative Service	2.00	
45		4059-80-051-0002-Minor works	2.00	
46		4210-01-110-0115-Employee State Insurance Hospital And Dispensaries	0.50	
47		4216-01-700-0001-Other Administrative service	0.05	
48		4216-80-051-0103- Residence for Minorities Welfare Department	2.00	
49		4216-80-101-0001-Preliminary Work before construction	0.10	
50		4225-80-051-0104-Building Construction for minorities community to the Name of Mahanubhavon	0.50	
51		4235-02-104-0101- Old Age Home	2.00	
52		4515-00-789-0106-Construction of Panchayat Sarkar Bhavan under Bihar Panchayat Strengthening Project (World Bank aided)	50.00	
53		4	2070-00-001-0103- Redressal of Public Grievances	10.00
54		5	2012-03-103-0004- Furnishing Allowances of the Governor	0.05
55		8	2204-00-102-0206-National Service Scheme (NSS)	1.29
56	2204-00-102-0306-National Service		0.92	
57	2204-00-104-0207-Panchayat Yuva Aur Khel Abhiyan (PYAKA)		1.82	
58	2204-00-789-0202-National Saving Scheme (NSS)		0.25	
59	2204-00-789-0302-National Service Scheme (NSS)		0.18	
60	9	2408-02-190-0101-Grants to Bihar State Store Corporation for Godown Construction	15.05	
61		2425-00-001-0003-Co-operation Authority	0.17	
62		6425-00-108-0418-Integrated Co-operative Development Project	1.95	
63	10	2801-05-190-0004-South Bihar Power Distribution Company Limited (For Reimbursement of payment toward entry tax on goods under sam Vikash Yojana	40.00	
64		4801-02-190-0104- Special Assistance (BRG Energy) (For BSPGCL)	87.00	
65		6801-00-201-0101-Loans to Bihar State Hydro Electric Corporation	20.00	
66		6801-00-201-0105-Loans to Bihar State Hydro Electric Corporation (NABARD)	67.80	
67	11	2225-03-277-0213-Scheme for development of economically backward classes	2.00	
68	12	2204-00-104-0005- Grants in aid to Secretariat Sports Club for Organising for All India Service Competition	0.07	
69		4058-00-103-0101-Machinery and Equipments Modernisation Scheme for Govt. Press, Gulzarbagh	4.00	
70	13	2049-60-701-0001- Interim Payment	0.10	
71	16	2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	5.13	
72		2515-00-101-0110- Panchayati Raj Management and Human Resource	227.82	
73		2515-00-196-0007- Contribution to district councils in the light of recommendation of state finance commission	89.09	
74		2515-00-196-0308- Rajiv Gandhi Panchayat Empowerment Movement	10.00	
75		2515-00-197-0004- Contribution to Block Panchayats in the light of recommendation of State Finance Commission	172.09	
76		2515-00-197-0305- Rajiv Gandhi Panchayat Empowerment Movement	14.00	
77		2515-00-198-0009 Contribution to Gram Panchayat in the light of recommendation of State Finance Commission	752.98	
78		2515-00-198-0111- Chief Minister Village Upliftment Programme	12.50	
79		2515-00-198-0312- Rajiv Gandhi Panchayat Empowerment Movement	160.08	
80		2515-00-789-0107- Panchayati Raj Management and Human Resource Development	112.46	
81		2515-00-789-0108- Chief Minister Village Upliftment Programme	12.50	
82			6515-00-190-0001- Loans to Bihar State Panchayati Rajya Nigam Limited	2.00

Appendices

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
83	17	2040-00-003-0001- Expenditure on training for officers of Bihar Finance Service	0.10
84	18	3456-00-001-0405-State Consumer Helpline	0.08
85		3456-00-001-0407- Strengthening Consumer forum Phase II	1.10
86		3456-00-103-0101- Supply of Food on Economic rate to B.P.L Families	9.05
87	19	2406-02-110-0121- Security Protection and Development of Wild life	0.15
88	20	2210-01-110-0019- Patient Welfare Societies	2.00
89		2210-02-200-0202- Medicinal plant related mission including National Medical Mission.	13.47
90		2210-04-200-0203-Medicinal Plant related mission including National Medical Mission	5.98
91		2210-05-105-0015- Education fees fixation Committee	0.10
92		2210-05-105-0016- Admission supervision committee	0.10
93		4210-01-051-0103- Construction of residential and office building of District Medical Officer	2.00
94		4210-01-200-0301- National Health Mission including National Rural Health Mission (NRHM)	1.00
95		4210-02-110-0203- National Health Mission including (NRHM)	500.00
96		4210-02-110-0303- National Health Mission including (NRHM)	1.75
97		22	2055-00-001-0006-Expenditure Related to Security in Violence Affected Areas (Recoupment from Government of India)
98	2055-00-109-0009-Hiring of Vehicle/Helicopter/Communication Resources during Emergency In the district Covered under SRE scheme (Recoupment from Government of India)		5.20
99	2070-00-003-0004-Training to Employees of Fire-brigade service		0.05
100	2070-00-108-0205-National Scheme for Modernisation of Police and other Forces		2.00
101	2235-01-202-0004-Multi Development for Surrendered Criminals and their Families		0.30
102	2235-60-200-0016-Grants to Pensioner of Freedom Fighter Pension Scheme of the Marriage of their Grand Daughter and Maternal Grand Daughter		0.25
103	23		2851-00-103-0326- National Handloom Development Programme
104		2852-80-102-0110- Industrial Area Development Authority	31.00
105		6857-01-190-0001- Loans to Bihar State Chemical and Pharmaceutical company Ltd	0.75
106	24	2220-60-103-0002-Centenary journalism-Honor Fund	0.08
107		2235-60-200-0115-Journalist Pension Scheme	0.10
108	25	2852-07-202-0101- National e-Governance Scheme-Common Service Centre	1.00
109		2852-07-202-0103- D.P.R. for e-Governance projects	1.00
110		2852-07-202-0104- e-purchasing Plan	1.00
111		2852-07-202-0105- State Portal Scheme	1.00
112		2852-07-202-0110- E-district Scheme	1.00
113		6859-02-190-0001- Loans to Bihar State Electronic Corporation	0.38
114	26	2230-02-101-0112- Simapar Sramik Awam anya manaw bal ke niyojan hetu byuro	30.00
115		2230-03-003-0128-Bhavishya Me Kushal Shram Shakti Ki Akalan ke liye Adhayayan	0.05
116		2235-60-110-0101-National Health Insurance Scheme	8.80
117		2235-60-789-0202- Social Security for Un-organised workers including National Health Insurance Scheme	50.70
118		2235-60-796-0201- Social Security for Un-organised workers including National Health Insurance Scheme	4.04
119		4250-00-050-0101- Land Acquisition for Industrial Training Institute	4.00
120		27	2014-00-114-0105- Grant to Bar Council/Association of Bihar State/District/Sub division
121	30	2250-00-101-0101-Amount Make Available in form of assistance to Muslims Abandoned	2.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
122	30	2250-00-800-0108-Grants to Waqf Board as revolving Fund for Development Waqf property	0.20
123		5465-01-190-0103-Contribution in form of Share Capital of Equity Participation state in Share Capital of National Minority Development and Finance Corporation	0.50
124	33	2051-00-103-0002-Bihar Technical Staff Selection Commission	2.86
125		2070-00-001-0004-Good Governance Centre Society	4.51
126	35	2053-00-093-0107- Chief Minister District Development Scheme	4.00
127		2059-01-053-0024-Maintenance of the Building of Fair, Hat, market and Kutchery	2.00
128		3454-02-204-0120-India Statistical Strengthening Project	0.60
129	36	2215-02-003-0102- Grants to Bihar State Water purifying mission for operation of training-cum-research and other works	0.25
130		4215-01-102-0125- Upgradation of laboratory and monitoring for quality of water	0.10
131		4215-01-102-0126- Training and workshop	0.10
132		4215-01-796-0111- Water supply primary and middle schools	0.30
133	38	2030-02-101-0002 Cost of stamps received from Security Printing Press,Hyderabad	2.00
134		2030-03-001-0004- Printing cost of marriage registration registers and forms	0.10
135		2039-00-001-0007- Compensation for closure of excise shops	0.20
136	39	2245-80-003-0001- Expenditure on disaster training	0.05
137	40	2029-00-104-0004-Zamidari Abolition Bond	0.42
138		2070-00-800-0022-Bihar State Fair Authority	0.43
139		4047-00-051-0104-Construction of Judicial Chamber for Land reforms Dy.Collector	1.00
140	42	2216-03-105-0102- Indira Awaas Yojana	100.00
141		2216-03-105-0104- Monitoring and Technical support to Indira Awaas Yojana	4.00
142		2501-06-101-0101- Swarnjayanti Gram Self Employment Scheme	200.00
143		2501-06-789-0101- Swarnjayanti Gram Swarojagar Yojana	100.00
144		2505-60-105-0101- National Programme of Food for Work	459.85
145		2505-60-789-0101- National Rural Self Employment Guarantee Scheme	135.50
146		2515-00-003-0101- Bihar Rural Development training Institution	3.50
147		4515-00-051-0101- Buildings of Block	53.40
148		4515-00-102-0102- Bihar Integrated social security strengthening project (EAP)	7.00
149	43	2203-00-004-0001-Grant and Research Scholarship	0.35
150		2203-00-004-0101-Bihar Council of science And Technology Patna Remote Sensing Central/Indira Gandhi Science Centre, Indira Gandhi Science Centre, Planatarium, Patna	12.97
151		2203-00-112-0203-Technical Education Quality Development Program	1.39
152	44	2070-00-001-0106- Ambedkar Foundation	20.00
153		2225-01-001-0101-Direction and Administration	1.00
154		2225-01-102-0017- Welfare of Normal Castes of Scheduled Castes	0.12
155		2225-01-102-0101-5 per cent additional grant to family oriented income production scheme	0.50
156		2225-01-102-0216- Pradhan Mantri Adarsh Gram Yojana (PMAGY)	11.00
157		2225-02-277-0005- Training- cum -production centre	0.26
158		2225-02-277-0314- Umbrella scheme for education of student of scheduled tribes	0.05
159		2225-02-796-0125- Development of Tharuhat Area	25.30
160	45	2401-00-108-0221- National Agriculture Development Scheme for Sugarcane Development	1.81
161	47	3055-00-003-0101- Driving training school	0.60
162	48	2215-02-106-0202-National River Conservation Plan (NRCP)	173.00
163		2215-02-789-0203-National River Conservation Plan (NRCP)	32.62
164		2217-01-190-0101-Grant in aid to Bihar State Housing Board For different Programmes	100.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
165	48	2217-02-191-0110-Grant in aid to Urban Bodies /Authorities and Institution Equivalent there for Preparation of Project report relating to Urban Basic Infrastructure Problems	1.00	
166		2217-03-192-0106-Grant- in -Aid To Urban Bodies /Authorities and Institution Equivalent there for Preparation of Project Report relating to Urban Basic Infrastructure Problems	1.00	
167		2217-03-193-0105-Regarding Urban Basic Infrastructure	1.00	
168		2217-05-001-0107-Problems Regarding Urban Based Structure	1.00	
169		2217-05-051-0102-Bihar Urban reform Nutrition Programme Externally Aided	30.24	
170		2217-80-001-0101-Bihar Urban Development Project	381.34	
171		4217-01-001-0201-Swachh Bharat Mission	3.94	
172		4217-01-051-0201-Swachh Bharat Mission	24.66	
173		4217-03-001-0201-Swachh Bharat Mission	0.98	
174		4217-03-051-0201-Swachh Bharat Mission	8.14	
175		49	4711-01-051-0105- Water Drainage Project (Works) (NABARD Aided Scheme)	0.10
176			6701-60-190-0001- Loans to B.S.C.C. limited, Patna	1.63
177		50	2702-02-005-0101-Survey and Investigation	20.00
178		51	2235-02-101-0111-Training of Regional offices for different Institution	0.13
179	2235-02-101-0220-National Programme for helpless person		5.00	
180	2235-02-103-0111-Kanya Suraksha Yojana		32.00	
181	2235-02-789-0109-Chief Minister Girl Security Scheme		13.40	
182	4235-02-102-0106-Building for Remand Home ,Children home		0.30	
Total			5133.94	

(Source: Detailed Appropriation Accounts, 2015-16)

Appendix -2.9

(Reference: Paragraph 2.3.9; Page 42)

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

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Major Head	Savings	Surrendered	Saving which remained to be surrendered	Percentage (col.6/ col.4*100)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	05- Secretariat of the Governor	2012	2.45	0.27	2.18	89.14
2	09- Co-operative Department	2401	111.90	37.00	74.90	66.93
3	12- Finance Department	2047	19.93	0.15	19.78	99.24
4	15- Pension	2071	1337.67	0.02	1337.65	100.00
5	20- Health Department	2211	118.03	0.00	118.03	100.00
6	21- Education Department	2202	6105.36	116.45	5988.91	98.09
7		2204	4.60	0.00	4.60	100.00
8		2205	2.14	0.00	2.14	100.00
9		2251	2.44	0.00	2.44	100.00
10		4202	458.05	300.00	158.05	34.51
11	22- Home Department	4055	108.56	53.00	55.56	51.18
12	26- Labour Resource Department	2235	159.54	63.62	95.92	60.12
13	30- Minorities Welfare Department	2250	4.43	2.20	2.23	50.38
14	35- Planning and Development Department	2053	63.01	4.00	59.01	93.65
15	36- Public Health Engineering Department	4215	242.69	189.78	52.91	21.80
16	39- Disaster Management Department	2245	1397.65	1030.28	367.37	26.28
17	46- Tourism Department	5452	26.70	6.63	20.07	75.17
Total			10165.15	1803.40	8361.75	82.26

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

Appendix- 2.10

(Reference: Paragraph 2.3.9; Page 42)

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

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	2566.27	1155.24	45.02
2		2402-Soil and Water Conservation	95.33	65.76	68.98
3		2415-Agricultural Research & Education	710.75	359.61	50.60
4		4401-Capital outlay on Crop Husbandry	428.98	416.96	97.20
5		4402-Capital Outlay on Social and Water Conservation	43.22	33.22	76.86
6	2	2403-Animal Husbandry	364.28	100.17	27.50
7		2404-Dairy Development	114.89	17.01	14.81
8		2405-Fisheries	112.28	41.17	36.67
9	3	2059-Public Works	548.77	59.31	10.81
10		4047-Capital Outlay on Other Fiscal Services	16.04	11.47	71.51
11		4059-Capital Outlay on Public Works	2045.83	1000.42	48.90
12		4216-Capital Outlay on Housing	87.04	37.32	42.88
13		4515-Capital Outlay on Other Rural Development Programmes	278.10	277.68	99.85
14	4	2070-Other Administrative Services	51.27	20.33	39.65
15	8	2204-Sports & Youth Services	57.21	21.11	36.90
16		2205-Art & Culture	70.60	38.26	54.19
17	9	2408-Food Storages and Warehousing	15.05	15.05	100.00
18		2425-Co-operation	341.99	136.64	39.95
19		4425- Capital Outlay on Co-operation	113.44	35.19	31.02
20		6425-Loans for Co-operation	132.77	32.77	24.68
21	10	4801-Capital Outlay on Power Projects	3575.43	786.47	22.00
22		6801-Loans for Power Projects	567.17	421.39	74.30
23	12	2052-Secretariat-General Services	86.30	36.70	42.53
24		2054-Treasury and Accounts Administration	125.48	34.77	27.71
25	16	2515-Other Rural Development Programmes	5313.52	2479.42	46.66
26	17	2040-Taxes on Sales, Trade, etc.	131.25	32.25	24.57
27	18	3456-Civil Supplies	1992.64	973.52	48.86
28	19	2406-Forestry & Wild Life	317.84	43.25	13.61
29	20	2210-Medical and Public Health	3955.68	648.33	16.39
30		4210-Capital Outlay on Medical and Public Health	1658.63	579.37	34.93
31	21	4202-Capital Outlay on Education, Sports, Art & Culture	1283.05	300.00	23.38
32	22	4055-Capital Outlay on Police	433.06	53.00	12.24
33		4235- Capital Outlay on Social Security & Welfare	60.00	20.04	33.40
34	23	2851-Village And Small Industries	166.50	81.69	49.06
35		2852-Industries	1203.28	301.46	25.05
36	24	2220-Information & Publicity	215.03	73.11	34.00

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
37	25	2230-Labour and Employment	18.30	12.11	66.17
38		2852-Industries	161.88	77.40	47.81
39	26	2230-Labour and Employment	248.76	76.04	30.57
40		2235-Social Security and Welfare	274.82	63.62	23.15
41	27	2014-Administration of Justice	651.27	143.91	22.10
42	28	2014-Administration of Justice	137.48	36.93	26.86
43	30	2202-General Education	253.28	25.62	10.12
44	32	2011-Parliament/State / Union Territory Legislatures	151.20	23.05	15.24
45	33	2051-Public Service Commission	23.34	18.64	79.86
46		2053-District Administration	367.71	130.54	35.50
47		2070-Other Administrative Services	46.39	17.07	36.80
48	35	3454-Census Surveys and Statistics	137.54	92.27	67.09
49		4070-Capital Outlay on Other Administrative Services	2014.98	581.84	28.88
50	36	2215-Water Supply and Sanitation	458.00	98.91	21.60
51		4215-Capital Outlay on Water Supply and Sanitation	1205.94	189.78	15.74
52	37	2515-Other Rural Development Programmes	302.14	111.40	36.87
53		3054-Roads and Bridges	1100	271.18	24.65
54		4515-Capital Outlay on Other Rural Development Programmes	9084.93	1112.52	12.25
55	38	2030-Stamps and Registration	80.11	24.57	30.67
56		2039-State Excise	73.73	23.88	32.39
57	39	2245-Relief On Account of Natural Calamities	2775.45	1030.28	37.12
58	40	2029-Land Revenue	653.52	214.24	32.78
59		3454-Census Surveys and Statistics	47.72	14.26	29.88
60		4047-Capital Outlay on Other Fiscal Services	37.57	15.09	40.17
61	41	5054-Capital Outlay on Roads and Bridges	4949.77	510.39	10.31
62	42	2216-Housing	2928.64	1492.73	50.97
63		2501-Special Programmes for Rural Development	935.15	637.04	68.12
64		2505-Rural Employment	2312.98	1149.82	49.71
65		2515-Other Rural Development Programmes	832.05	245.85	29.55
66		4515- Capital Outlay on Other Rural Development Programmes	243.41	233.35	95.87
67	43	2203-Technical Education	120.13	35.86	29.85
68		4202-Capital Outlay on Education, Sports, Art and Culture	42.21	17.35	41.10
69	44	2070-Other Administrative Services	20.00	20.00	100.00
70		2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1893.96	246.08	12.99
71	45	2401-Crop Husbandry	100.41	69.68	69.40
72	47	2041-Taxes on Vehicles	55.76	13.34	23.92
73	48	2215-Water Supply and Sanitation	600.85	223.78	37.24

Appendices

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
74	48	2217- Urban Development	2472.70	858.44	34.72
75		4217- Capital Outlay on Urban Development	37.73	37.73	100.00
76	49	2701-Medium Irrigation	123.64	15.05	12.17
77		2711-Flood control and Drainage	261.80	39.14	14.95
78		4700-Capital Outlay on major Irrigation	894.74	148.16	16.56
79		4701-Capital Outlay on Medium Irrigation	176.97	65.37	36.94
80	50	2702-Minor Irrigation	688.85	356.09	51.69
81		4702-Capital Outlay on Minor Irrigation	322.67	122.12	37.85
82	51	2235-Social Security and welfare	5134.58	881.43	17.17
83		2236-Nutrition	1655.99	564.52	34.09
84		4235-capital Outlay on Social Security and Welfare	95.11	40.79	42.89
Total			76485.12	23168.70	30.29

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

Appendix- 2.11
(Reference: Paragraph 2.3.10; Page 42)
Rush of Expenditure in the month of March 2016

(₹ in crore)

Sl. No.	Grant No.	Description	Total expenditure during 2015-16	Total expenditure in the Month of March 2016	Percentage of expenditure in March 2016 w.r.t. total expenditure of 2015-16
(1)	(2)	(3)	(4)	(5)	(6)
1	1	Agriculture Department	1766.17	701.91	39.74
2	9	Co-operative Department	766.88	459.87	59.97
3	11	Backward Class and Most Backward Class Welfare Department	2589.53	1020.21	39.40
4	16	Panchayati Raj Department	2923.32	1493.31	51.08
5	18	Food and Consumer Protection Department	1424.85	715.55	50.22
6	23	Industries Department	993.71	408.22	41.08
7	33	General Administration Department	367.79	140.51	38.20
8	39	Disaster Management Department	394.66	189.03	47.90
9	48	Urban Development and Housing Department	1977.47	765.08	38.69
10	51	Social Welfare Department	5309.79	2013.66	37.92
Total			18514.17	7907.35	42.71

(Source: Notes to Accounts 2015-16, Government of Bihar)

Appendix- 2.12

(Reference: Paragraph 2.4; Page 42)

Drawal of funds to avoid lapse of budgetary provision

(₹ in lakh)

Sl. No.	Head	Name of Department	Date of Amount drawn on AC Bill	Amount drawn on AC bill	Period of Remittance	Unspent amount remitted to treasury	Delay in Remittance (in Month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	2015	Upper election officer, Supaul	06/06/08	9.39	07/08/10	1.11	25
2.		BDO, Ladania, Madhubani	22/03/06	3.20	27/12/14	2.61	105
3.		Incharge upper election officer, Sitamarhi	14/10/10	271.20	08/09/14	17.02	47
4.		BDO, Mansahi, Katihar	19/02/11	0.61	29/08/14	0.18	42
5.	2029	NDC, Shekhpura	31/03/05	9.65	19/08/10	2.94	65
6.	2055	NDC, Darbhanga	17/03/12	30.00	03/01/14	9.46	21
7.		Assistant DG Police-cum-Accounts Incharge, Jahanabad	17/04/09	5.00	25/06/10	1.36	14
8.		NDC, Darbhanga	17/03/12	10.00	03/01/14	2.00	21
9.		DNDC, Gaya	25/11/05	8.62	23/07/10	5.25	56
10.		DO, Banka	08/06/09	80.00	26/06/15	2.56	72
11.		NDC, Patna	28/04/09	57.05	24/07/15	1.94	75
12.		2202	Director (Primary Education) Education Department, Patna	08/03/14	191.00	20/03/15	2.92
13.	2225	District Welfare Officer, Araria	15/03/11	61.07	08/11/14	9.30	44
14.	2245	NDC, Purnea	30/10/08	125.00	23/11/09	35.36	12
15.		CO, Benipatti, Madhubani	05/12/07	80.00	08/11/14	18.61	83
16.		BDO, Mansurchak	31/03/08	18.00	08/01/13	8.60	57
17.		CO, Brahmpur, Buxar	31/03/08	2.00	22/07/10	1.76	28
18.		CO, Bhargama, Araria	30/03/11	195.60	20/01/15	18.46	46
19.		CO, Biraul, Darbhanga	07/09/07	6.43	04/09/08	0.88	12
20.		Sub-divisional welfare officer, Phulparas	03/06/08	802.14	09/02/15	4.00	80
21.		CO Singhia, Samastipur	31/03/08	157.00	30/03/10	107.32	24 to 50
22.		CO, Sahebganj, Muzaffarpur	31/03/08	2.00	30/03/11	1.77	36
23.		CO, Vithan, Samastipur	20/01/11	7.50	04/06/12	1.73	16

Sl. No.	Head	Name of Department	Period of Amount drawn on AC Bill	Amount drawn on AC bill	Period of Remittance	Unspent amount remitted to treasury	Delay in Remittance (in Month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
24.	2245	CO, Biraul, Darbhanga	30/03/08	47.46	23/01/12	38.29	46
25.	2250	District Welfare Officer, West Champaran, Betiah	31/10/11	70.50	27/07/13	2.90	21
26.	2401	BDO, Khutauna, Madhubani	02/11/09	80.38	05/08/13	2.05	45
27.		Dy. Director Agriculture, Patna	31/03/04	25.20	13/01/11	7.00	81
28.		District Agriculture Officer, Lakhisarai	21/02/11	60.37	20/01/15	7.72	47
29.		District Agriculture Officer, Darbhanga	29/03/13	9.00	15/01/14	5.92	10
30.		BDO Parihar, Sitamahri	19/08/10	9.91	23/04/15	6.24	56
31.	2403	District animal Husbandry officer, Kishanganj	31/03/08	34.50	04/11/13	6.15	67
32.	3454	District Statistical Officer, Madhepura	31/03/10	1.34	13/02/14	1.04	46
33.	4047	CO, Birual, Darbhanga	20/03/12	23.00	28/02/13	2.00	11
34.		Assistant Commissioner, Commercial Tax Department, Patna	29/03/05	224.00	07/09/12	81.45	89
35.		CO, Kahalgaon, Bhagalpur	06/03/12	15.00	21/01/15	6.40	35
36.	4210	Chief Medical Officer, Patna	31/03/06	54.40	25/08/15	7.68	113
37.	4220	District Public Relation Officer, Sitamarhi	28/02/09	21.69	16/01/15	1.40	71
38.	5054	DM, Gaya	31/12/09	310.00	26/05/14	15.32	53
39.			10/05/10	231.50	26/05/14	5.08	49
Total				3350.71		453.78	

(Source: Information furnished by FAW Section, O/o AG (Audit) Bihar, Patna)

Appendix- 2.13
(Reference: Paragraph 2.4; Page 42)
Details of hundred per cent remittance of amount

(₹ in lakh)

Sl. No.	Head	Name of Department	Period of Amount drawn on AC Bill	Amount drawn on AC bill	Period of Remittance	Unspent amount remitted to treasury	Delay in Remittance (in Month)
1.	2015	BDO, Makhdumpur, Jahanabad	14/03/11	0.53	10/06/14	0.53	39
2.	2205	District Development Section, Secretariat, Darbhanga	24/03/12	2.00	02/01/13	2.00	9
3.	2225	District Welfare Officer, Araria	27/02/09	2.20	08/11/14	2.20	68
4.	2245	CO, Singhia, Samastipur	31/03/08	60.00	25/03/09	60.00	12
5.	2245	CO, Supaul	20/12/11	2.50	12/01/13	2.50	12
6.	2245	BDO, Mansuchak	12/03/11	1.00	09/01/13	1.00	22
7.	2401	BDO, Shekhopur Jaral, Shekhpura	23/12/09	4.75	28/01/13	4.75	37
8.	2401	Officer on special Duty Sugar-cane Industry Department, Bihar, Patna	29/03/08	80.00	03/08/10	80.00	28
9.	4047	CO Raniganj, Araria	03/03/12	5.00	09/04/13	5.00	13
10.	4047	NDC Jamui	14/02/12	7.00	26/04/13	7.00	15
11.	4055	Assistant DG Police (Q) Patna	11/10/10	116.59	05/03/13	116.59	29
12.	4885	Assistant Industry Director, Patna	14/01/08	100.00	24/02/15	100.00	86
Total				381.57		381.57	

(Source: Information furnished by FAW Section, O/o AG (Audit) Bihar, Patna)

Appendix- 2.14

(Reference: Paragraph 2.5; Page 43)

Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2015-16

(₹ in crore)

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2014-Administration of Justice	642.38	312.56
2	2015-Elections	441.35	395.41
3	2029-Land Revenue	431.14	394.77
4	2039-State Excise	49.63	35.04
5	2040-Taxes on Sales, Trade etc.	90.22	51.57
6	2041-Taxes on Motor Vehicles	39.77	21.70
7	2048-Appropriation for Reduction or Avoidance of Debt	491.85	491.85
8	2049-Interest Payments	7097.69	6733.16
9	2053-District Administration	322.51	262.44
10	2054-Treasury and Accounts Administration	72.00	48.65
11	2055-Police	4862.22	2140.47
12	2056-Jails	236.39	15.49
13	2059-Public Works	452.28	431.41
14	2070-Other Administrative services	433.30	62.58
15	2071-Pensions and Other Retirement Benefits	11850.36	11835.43
16	2202-General Education	18429.71	2781.49
17	2203-Technical Education	106.42	42.70
18	2204-Sports and Youth Services	34.98	29.35
19	2205-Art and Culture	34.22	14.74
20	2210-Medical and Public Health	3115.54	2911.21
21	2211-Family Welfare	365.03	344.25
22	2215-Water Supply and Sanitation	610.13	577.25
23	2216-Housing	1435.68	1435.68
24	2217-Urban Development	1648.53	1270.90
25	2225-Welfare of SC,ST and Other Backward Classes	4055.63	3411.75
26	2230-Labour and Employment	174.05	73.49
27	2235-Social Security and Welfare	4316.75	4072.49
28	2236-Nutritions	1074.86	827.99
29	2245-Relief on account of Natural Calamities	347.52	322.47
30	2251-Secretariat Social Services	50.45	17.40
31	2401-Crop Husbandry	1703.80	1453.79
32	2402-Soil and Conservation	29.44	29.11
33	2406-Forestry and wild life	269.91	269.91
34	2408-Food Storage and Warehousing	623.37	623.37
35	2415-Agriculture Research and Education	351.58	346.03
36	2425-Co-operation	197.71	89.32
37	2501-Special Programme for Rural Development	431.62	424.20
38	2505-Rural Employment	1140.83	1129.90
39	2515-Other Rural Development Programme	3346.69	2158.33
40	2700-Major Irrigation	408.82	66.42
41	2701-Medium Irrigation	106.94	46.74
42	2702-Minor Irrigation	330.38	238.81
43	2711-Flood Control and Drainage	213.56	61.31
44	2801-Power	6047.95	3300.00
45	2852-Industries	1112.35	544.52
46	3054-Road and Bridges	1709.07	1293.30
47	3451-Secretariat Economic Services	75.02	13.22
48	3454-Census Survey and Statistics	113.84	87.27
49	3456-Civil Supply	795.17	785.21

Appendices

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
50	4047-Capital outlay on Other Fiscal Services	26.87	24.87
51	4055-Capital outlay on Police	318.19	299.93
52	4059-Capital outlay on Public Works	1038.23	1038.23
53	4070- Capital outlay on Other Administrative Services	2233.73	2146.50
54	4202- Capital outlay on Education, Sports, Art and Culture	549.82	41.31
55	4210-Capital outlay on Medical and Public Health	1090.75	1090.75
56	4215-Capital outlay on Water Supply and Sanitation	773.47	773.47
57	4216-Capital outlay on Housing	50.04	50.04
58	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	18.60	18.60
59	4235-Capital Outlay on Social Security and Welfare	101.00	95.00
60	4250-Capital outlay on Other Social Services	156.85	130.13
61	4401-Cpital Outlay on Crop husbandry	45.35	43.99
62	4402-Capital Outlay on Soil and Water Conservation	10.00	10.00
63	4406-Capital Outlay on Forestry and Wildlife	12.67	12.67
64	4408-Capital outlay on Food Storage and Warehousing	461.76	461.76
65	4425-Capital outlay on Co-operative	75.15	68.79
66	4515-Capital outlay on Other Rural Development Programme	8012.63	92.55
67	4700-Capital outlay on Major Irrigation	735.60	735.36
68	4701-Capital outlay on Medium Irrigation	97.45	97.45
69	4702-Capital outlay on Minor Irrigation	200.48	200.48
70	4711-Capital outlay on Flood Control Projects	651.12	651.12
71	4851-Capital Outlay on Village & Small Industries	53.40	53.40
72	4859-Capital Outlay on Telecommunication and Electronic Industries	19.99	19.99
73	5053-Capital Outlay on Civil Aviation	12.30	12.30
74	5054-Capital outlay on Roads and Bridges	4402.77	4402.77
75	5452-Capital outlay on Tourism	33.77	33.77
76	5465- Investment in General Financial and Business Institutions	31.00	31.00
Total		103533.63	66962.68

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

Appendix- 2.15

(Reference: Paragraph 2.6; Page 44)

Details of withdrawals from Contingency Fund for routine expenditure

(₹ in crore)

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory Legislatures	Three vehicles for Hon'ble chairman of Bihar Vidhan Sabha & Spl. guists	0.42
2	2012	President, Vice - President/ Governor, Administrator of Union Territories	Extra expenditure on garden	0.03
3			Extra expenditure in commercial services	0.30
4			Extra expenditure on domestic affairs	0.10
5	2013	Council of Ministers	For electric charge of residential officer of Hon'ble Ministers	0.30
6	2014	Administration of Justice	Nine vehicles for Hon'ble High Court Judges	0.71
7	2040	Taxes on Sales, Trade etc.	Two vehicles for com. department	0.25
8	2051	Public Service Commission	For competitive examination conducted by Commission	5.00
9	2052	Secretariat-General Services	Vehicle for Finance department	0.09
10			For three Scorpio Vehicle to Revenue Board, Bihar	0.33
11			Enova vehicle for office	0.12
12			Pay & allowance of MACP to employees & Dy. Director (Urdu)	0.09
13			For MarutiCiaz for Static Commission office Bihar Bhawan N. Delhi	0.15
14			For Maruti "Siyaz vehicle to Secy. to Chief Minister	0.07
15			2053	District Administration
16	2059	Public Works	For purchase of CLAZ-ZXL+ (Met) Vehicle	0.10
17	2070	Other Administrative Services	Training Fee for newly appointed	0.07
18			For Addition Grant 22 apart from Pay etc. to Bihar State Human Rights Commission	0.75
19			For Republic Day & NCC celebration of Governor House	0.12
20			Land for Administrative Training Institute at Gaya	10.27
21	2202	Education	For dress to girls of secondary education	27.78
22			For cycle to boys of secondary education	15.63
23			For dress to girls of secondary education	5.12
24			Cycle to girls secondary education	15.88
25			For development of State Universities	67.35
26			Health Programme to Girls of Secondary Education	7.50
27			State Share for ServShikshaAbhiyan	183.48
28			For payment of salary of contract teachers	345.24
29			For dress to girls of secondary education	15.69
30			For dress to pupil of primary education	40.00
31			For dress to pupil of primary education	28.00

Appendices

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
32	2202	Education	For scholarship to pupil of primary education	27.07
33			For Dress to Girls of Primary Education	4.93
34			For cycle to Girls of Primary Education	54.27
35			For Cycle to Girls of Secondary Education Student	40.18
36			For Scholarship to Secondary Education Student	17.95
37	2210	Medical and Public Health	For payment of Professional & Spl.(Mamta activist) to Sadar & Sub-divisional Hospital	41.00
38			For pay & allowance & medical of ANMCH Gaya	10.04
39			For payment of contract employees of Government Medicine College Bettiah	3.50
40			For payment of contract employees of DMCH Laheriasarai	1.50
41			For payment of contract employees of JLNMCH Bhagalpur	2.05
42			For payment of contract employees of JLNMCH Bhagalpur	12.82
43			For contract employees of NMCH Patna	13.97
44			For payment of contract employees for Training Nurses Programme	2.22
45			For Pay & allowances & scholarship to student of PMCH	33.27
46			For Pay & allowances of contract employee & scholarship to student of PMCH	9.92
47	2225	Welfare of schedule castes, Schedule Tribes and others	Central sponsored Pre- Matric Scholarship	20.22
48			Share to Central Sponsored Scholarship	119.78
49			Share to State Sponsored Pre-Matric Scholarship	500.00
50	2235	Social Security and Welfare	For internal adjustment of I.C.D.S. on establishment expenditure	368.35
51			For internal adjustment of Indira Gandhi Mother Co-operation	4.73
52			For Indira Gandhi Mother Co-operation Planning	14.20
53			For girl strengthening under Rajiv Gandhi scheme -SABLA Planning	9.09
54			For girl strengthening under Rajiv Gandhi scheme -SABLA Planning	29.95
55			For implementation of Swasthposhan	87.50
56			For implementation of Swasthposhan	28.50
57			For girl strengthening under Rajiv Gandhi scheme -SABLA Planning	58.56
58	2250	Other Social Services	For khadimulhajjaj on hajj occasion	0.24
59			For ex-gratia payment to state religious board	2.00
60			For Haj samittee of Bihar State	0.20
61	2251	Secretariat-Social Services	Two vehicle for Hon'ble Health Minister	0.14
62			Two vehicle for Hon'ble Labour Resource Minister	0.27

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
63	2251	Secretariat-Social Services	Pay for Presiding officer & members of wakf Tribunal	0.08
64			Vehicle for Pr. Secretary of Art, Culture & Youth Affairs	0.14
65	2705	Command Area Development	For Command Area Development	4.00
66	2852	Industries	Research for Sugarcane	8.95
67	3054	Roads and Bridges	For DFID TFTA Programme	3.65
68	3451	Secretariat-Economic Services	Vehicle for Pr. Secretary; Co-operative Department	0.14
69			Vehicle for Pr. Secretary of secretariat economic service	0.14
70	4225	Capital outlay of welfare of schedule castes, schedule tribes and other backward classes	For repair of Building & Furniture of minority community	0.99
71	4425	Capital outlay on co-operative	For Rice Mill & Gasifire under National Agriculture Development Programme	14.94
72	4515	capital outlay on other rural development programmes	For enhancement of PMGSY	213.39
73			For Government Panchayat Building	124.00
74	4700	capital outlay on Major Irrigation	For Gandak Basin Irrigation Project	21.00
75			For Sone Basin Irrigation Project	24.21
76	4702	capital outlay on Minor Irrigation	For A.I.B.P. Project	28.70
77	5054	capital outlay on Roads and Bridges	For Internal Adjustment of Planning & Development Department	184.00
78	5475	capital outlay on other General economic services	Modernisation of food & supply conservation office	0.98
79	6003	Internal Debt of the State Government	Payment of Debt of N.C.D.C.(New Delhi)	4.00
80	7610	Loan to Government servants etc.	Motor Car Adv. to BharVidhan Mandal Members	4.00
Total				2927.07

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

Appendix- 2.16
(Reference: Paragraph 2.7.1; Page 44)
Statement of excess payment of Pension/Family pension

(₹ in lakh)

Sl. No.	IR No. & Year	Name of Treasury	Name of Bank	Name of pensioner (Family Pension)	PPO No.	Amount of excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	3/2015-16	Sitamarhi	Bank of Baroda, Sitamarhi	Smt. Usha Devi	S/62134	3.01
2.				Smt. Full Kunwar Devi	S/51749	4.40
3.				Smt. Wani Pathak	S/102634	0.32
4.				Smt. Geeta Devi	S/105797	0.34
5.			Bank of India, Sitamarhi	Smt. Asha Devi	S/105418	2.17
6.			Central Bank of India, Sitamarhi	Smt. Shail Kumari	104054	2.01
7.				Sri Triveni Lal Das	207522	4.06
8.				Fatma Khatoon	225820	0.90
9.			Allahabad Bank, Sitamarhi	Smt. Ishwarwati Devi	354816	2.83
10.				Smt. Sahnaz Khatun	119065	0.34
11.				Smt. Sumitra Devi	119065	1.29
Total (A)						21.67
12.	16/2015-16	Gaya	Uco Bank, Gaya	Arjun Prasad	320566	0.20
13.				Nanhak Thakur	325512	0.08
14.				Raj Kishor Prasad Sharma	320515	0.31
15.				Rama Shankar Prasad Singh	338039	0.34
16.			Bank of India, Gaya	Ram Raj Singh	409705	0.62
17.			Smt. Shakuntala Devi	S/101409	4.61	
18.			Uco Bank, Gaya	Surendra Kumar Sinha	340402	0.43
19.			Vijay Narain Singh	309655	0.95	
20.			Narendra Dwivedi	379340	1.52	
Total (B)						9.06
21.	15/2015-16	Sheohar	Bank of India, Sheohar	Smt. Sayara Khatoon	238963	3.11
22.				Smt. Manorma Devi	S/88955	1.07
23.			Central Bank of India, Sheohar	Smt. Bibi Marila	S/29015	2.14
24.				Smt. Shail Devi	118062	1.66
25.				Smt. Sunaina Devi	112586	1.80
26.				Smt. Sarswati Devi	S/105044	0.46
Total (C)						10.24
27.	20/2015-16	Daudnagar	Bank of Baroda, Daudnagar	Smt. Sita Devi	S/118221	0.54
28.				Aisha Khatoon	447855	1.21
29.			Punjab National Bank, Daudnagar	Smt. Sumitra Devi	S/101904	2.97
30.				Shri Kanhaiya Lal	387482	1.55
31.				Smt. Husne Jehar Khatoon	S/113189	3.03
32.				Smt. Surya Mani Devi	S/101899	2.63
33.				Shri Mahant Krishna Kant	390690	3.54
34.				Shri Surya Deo Singh	S/101810	2.87
35.				Smt. Manju Devi	S/104458	2.15
36.				Shri Daroga Singh	389718	1.12
37.				Shri Ramdeo Sah	400263	0.71
38.				Shri Ram Prasad	324253	0.17
39.				Mrs. Shobha Kumari	201211101120	2.00
Total (D)						24.49

Sl. No.	IR No. & Year	Name of Treasury	Name of Bank	Name of pensioner (Family Pension)	PPO No.	Amount of excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40.	12/2015-16	Forbesganj	UCO Bank, Bathnaha	Mina Devi	393655	0.92
Total (E)						0.92
41.	10/2015-16	Rosera	Central Bank of India, Rosera	Ram Pukari Devi	S/112010	0.70
Total (F)						0.70
42.	6/2015-16	Sherghati	Bank of Baroda	Smt. Urmila Devi	S/114007	0.25
Total (G)						0.25
43.	11/2015-16	Jamui	State Bank of India, Jamui	Dina Nath Chaurasia	201211123005	1.43
44.				Abhinandan Prasad	201011122170	2.45
45.				Dinesh Prasad Mandal	201411081268	0.51
46.				Surendra Prasad Singh	201511061596	0.17
47.			Payment by TO	Vibhuti Bhushan Prasad	201511161068	0.02
48.				Brahmadeo Prasad	201411182266	0.02
49.			Bank of Baroda, Jamui	Umesh Prasad Singh	201311063813	0.47
50.			Uco Bank, Jamui	Niranjan Kumar Malviya	448575	1.24
51.			Bank of India, Jamui	Kedar Nath Singh	284166	1.29
52.				Smt. Kusun Devi	404326	0.21
53.				Smt. Sita Devi	413039	4.56
54.			Uco Bank, Jamui	Umesh Prasad Singh	401102	4.42
55.				Suresh Prasad	377415	3.58
Total (H)						20.37
56.	14/2015-16	Lakhisarai	UCO Bank, Surajgarha	Bindeshwari Prasad	404299	0.59
57.				Usha Devi	370510	3.76
58.				Asha Singh	S/103018	4.40
59.				Tarani Prasad Mahto	395134	0.69
60.				Parmeshwar Devi	S/102096	2.77
61.			Bank of India, Lakhisarai	Bhagirath Singh	396140	0.12
Total (I)						12.33
Grand Total (A+B+C+D+E+F+G+H+I)						100.03

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

Appendix- 2.17

(Reference: Paragraph 2.7.2; Page 45)

Position of submission of vouchers in support of payment
for financial year 2015-16(*₹ in lakh*)

Sl. No.	Name of Treasuries	No of Vouchers	Amount involved
(1)	(2)	(3)	(4)
1	Aurangabad	170	9.37
2	Araria	140	18.62
3	Arwal	128	7.47
4	Bihar Bhawan	4	0.04
5	Bhabua	143	2.95
6	Bagha	77	1.27
7	Bhagalpur	343	26.32
8	Begusarai	299	12.88
9	Bhojpur, Ara	807	49.47
10	Banka	282	14.07
11	Benipur	104	2.14
12	Barh	110	1.27
13	Birpur	56	0.94
14	Barsoi	87	5.87
15	Buxar	153	3.39
16	Dalsinghsarai	187	5.45
17	Darbhanga	352	32.02
18	Dehri	141	2.68
19	Dumraon	220	6.30
20	Danapur	278	8.12
21	Doudnagar	71	1.40
22	East Champaran (Motihari)	374	13.15
23	Forbesganj	26	0.60
24	Gopalganj	356	11.03
25	Gaya	393	20.74
26	Hilsa	126	5.15
27	Jhanjharpur	131	1.70
28	Jamui	252	5.99
29	Jehanabad	304	19.71
30	Khagaria	160	6.23
31	Kishanganj	141	8.14
32	Katihar	252	8.56
33	Lakhisarai	116	3.61
34	Lalganj	62	1.10
35	Madhubani	381	29.27
36	Madhepura	249	8.44
37	Munger	228	9.37
38	Mahua	80	1.28
39	Mokama	56	1.27
40	Masourhi	58	1.12
41	Muzaffarpur	514	20.31

Sl. No.	Name of Treasuries	No of Vouchers	Amount involved
(1)	(2)	(3)	(4)
42	Naugachia	83	1.33
43	Narkatiaganj	83	6.59
44	Nalanda (Biharsharif)	248	27.22
45	Nirmla	18	1.38
46	Nawadah	228	7.25
47	Patna BikashBhawan	144	633.39
48	Patna NirmanBhawan	122	334.00
49	Pupri (Sitamarhi)	64	1.58
50	Purnea	409	24.20
51	Patna city	171	1.82
52	Patna	636	26.86
53	Patna SinchaiBhawan	368	197.92
54	Rajgir	153	3.39
55	Rajouli	53	1.13
56	Rossera	189	1.95
57	Rohtas (Sasaram)	357	25.46
58	Saharsa	331	30.97
59	Sheohar	66	2.80
60	Sikrhana	193	13.33
61	Shikhpura	193	11.83
62	Sitamarhi	353	23.02
63	Supoul	297	23.55
64	SahpurPatory	31	0.46
65	Sherghati	162	3.01
66	Saran	704	49.41
67	Sitamarhi	317	33.86
68	Siwan	302	8.64
69	Teghra	120	4.64
70	Tekari (Gaya)	160	2.27
71	Triveniganj	71	3.88
72	Vaishali(Hazipur)	188	60.34
73	West Champaran (Bettiah)	277	23.73
Total		15502	1980.02

(Source: Information furnished by office of the Accountant General (A&E) Bihar)

Appendix- 2.18
(Reference: Paragraph 2.8.2; Page 46)
Unnecessary Supplementary Provision (Grant No. 01)

(₹ in crore)

Sl. No.	Head of Accounts	Original	Supplementary	Total	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2401- Crop Husbandary-00-001- Direction and Administration-0001-Direction	11.82	0.10	11.92	8.85
2	2401- Crop Husbandary-00-103-Seeds-0109-Extension of quality seed farms-Expenditure on farming	152.52	27.22	179.74	107.66
3	2401- Crop Husbandary-00-108-Commercial Crops-0320-National Oil Seed and Palm oil Mission	1.17	0.74	1.91	0.67
4	2401- Crop Husbandary-00-109-Extension and Farmers' Training-0001-Divisional, District and Sub-divisional establishment	230.95	0.04	230.99	148.30
5	2401- Crop Husbandary-00-113-Agricultural Engineering-0105-Promotion of Agricultural Mechanisation	206.59	8.68	215.27	121.49
6	2401- Crop Husbandary-00-119-Horticulture and Vegetable Crops-0324-National Horticulture Mission	10.92	20.12	31.04	10.29
7	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0117-Seed Production Programme	35.57	5.25	40.82	17.63
8	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0120-Promotion of Agricultural Mechanisation	52.97	1.67	54.64	16.54
9	2401- Crop Husbandary-00-789 Special Component Plan for Schedule Castes—0125-Emergency Scheme for Flood/Drought	23.00	32.00	55.00	11.20
10	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0334-National Oil seeds and Palm oil Mission	0.30	0.14	0.44	0.09
11	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0336-National Agriculture Extension and Technology Mission	9.00	5.28	14.28	0.19
12	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0338-National Maintainable Agriculture Mission	4.00	7.37	11.37	3.33
13	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0140-Seed Production Programme	3.06	0.33	3.39	0.78
14	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0143-Promotion of Agricultural Mechanisation	5.30	0.10	5.40	0.86
15	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0147-Emergency Scheme for Flood/Drought	2.30	2.00	4.30	0.89
16	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0356-National Oil seeds and Palm oil Mission	0.03	0.01	0.04	0.01
17	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0357-National Oil seeds and Palm oil Mission	0.28	0.24	0.52	0.07
18	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0358-National Maintainable Agriculture Mission	0.40	0.46	0.86	0.13

Sl. No.	Head of Accounts	Original	Supplementary	Total	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
19	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0360-National Agriculture Extension and Technology Mission	0.90	0.33	1.23	0.23
20	2402- Soil and Water Conservation-00-102- Soil Conservation-0313-Integrated Water Management Programme (IWMP)	15.60	25.27	40.87	3.73
21	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes - 0302- Integrated Watershed Management Program	4.00	4.87	8.87	0.70
22	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0309-Integrated Watershed Management Program	0.40	0.30	0.70	0.01
23	2415- Agriculture Research and Education-01-Crop Husbandry- 004-Research-0107- Strengthening of Soil, Seed and Fertilizer Laboratory	7.80	0.82	8.62	4.47
24	2415- Agriculture Research and Education-01- Crop Husbandry- 789- Special Component Plan for Schedule Castes-0107- Strengthening of Soil, Seed and Fertilizer Laboratory	2.00	0.16	2.16	0.57
25	2415- Agriculture Research and Education-01- Crop Husbandry- 796- Tribal Area Sub Plan-0105-Soil,Seed and Fertilizers Laboratory	0.20	0.01	0.21	0.01
26	2435-Other Agricultural Programmes-01- Marketing and quality control-102-Grading and Quality Control Facilities-0003-Seed Testing Laboratory	5.40	0.06	5.46	3.38
27	3475- Other General Economic Services-00-106- Regulation of Weights and Measures-0001-Scheme for Standardisation of Weights and Measures	8.75	0.02	8.77	6.58
28	4401- Capital Outlay on Crop Husbandary-00-051-Construction-0101-Establishment of Buildings of Agriculture office	10.00	7.12	17.12	5.56
29	4401- Capital Outlay on Crop Husbandary-00-105-Manures and Fertilizers-0201-National Sustainable Agriculture Mission	16.82	9.04	25.86	5.38
Total		822.05	159.75	982.80	479.60

(Source: Detailed Appropriation Accounts, 2015-16, Government of Bihar)

Appendix- 2.19

(Reference: Paragraph 2.8.4; Page 47)

Surrender of funds on the last day of the financial year (Grant No. 01)

(*₹ in crore*)

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
1	2401- Crop Husbandary-00-105- Manures and fertilizers-0207- National maintainable agriculture mission	34.46	16.86	1719	31/03/2016
2	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0238-Rashtriya Sandharniya Krishi Mission	6.63	3.39	1719	31/03/2016
3	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0258- Rashtriya Sandharniya Krishi Mission	0.42	0.33	1719	31/03/2016
4	2401- Crop Husbandary-00-105- Manures and Fertilizers-0307- National Maintenance Agriculture Mission	53.85	35.38	1719	31/03/2016
5	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0338-National Maintainable Agriculture Mission	11.37	7.99	1719	31/03/2016
6	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0358- National Maintainable Agriculture Mission	0.86	0.73	1719	31/03/2016
7	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0216-Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	189.17	90.26	1721	31/03/2016
8	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0203- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	36.47	17.40	1721	31/03/2016
9	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0231- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	2.28	1.09	1721	31/03/2016
10	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0316- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	182.83	31.06	1721	31/03/2016
11	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0303- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	37.42	8.16	1721	31/03/2016
12	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0331- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	13.61	11.78	1721	31/03/2016

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
13	2401- Crop Husbandary-00-109-Extension and Farmers' Training-0217-National Agriculture Extension and Technology Mission	66.08	26.19	1722	31/03/2016
14	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0236- National Agriculture Extension and Technology Mission	12.74	4.59	1722	31/03/2016
15	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0260-National Agriculture Extension and Technology Mission	0.80	0.35	1722	31/03/2016
16	2401- Crop Husbandary-00-109-Extension and Farmers' Training-0317- National Agriculture Extension and Technology Mission	62.48	17.91	1722	31/03/2016
17	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0336- National Agriculture Extension and Technology Mission	14.28	10.40	1722	31/03/2016
18	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0360-National Agriculture Extension and Technology Mission	1.23	1.00	1722	31/03/2016
19	2401- Crop Husbandary-00-119-Horticulture and Vegetable Crops-0224-National Horticulture Mission	30.26	18.64	1723	31/03/2016
20	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0235- National Horticulture Mission	5.83	3.59	1723	31/03/2016
21	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0257-National Horticulture Mission	0.36	0.22	1723	31/03/2016
22	2401- Crop Husbandary-00-119-Horticulture and Vegetable Crops-0324- National Horticulture Mission	31.04	20.75	1723	31/03/2016
23	2401- Crop Husbandary-00-789-Tribal Area Sub Plan-0335-National Horticulture Mission	6.68	5.51	1723	31/03/2016
24	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0357-National Oil seeds and Palm oil Mission	0.52	0.45	1723	31/03/2016
25	2402- Soil and Water Conservation- 00-101-Soil Survey and Testion-0001-Survey Establishment	0.53	0.07	1733	31/03/2016
26	2402- Soil and Water Conservation-00-001-Direction and Administration-0001-Headquarters Establishment	1.82	0.03	1732	31/03/2016

Appendices

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
27	4402-Capital Outlay on Social and Water Conservation-00-102-Soil Conservation-0202-Integrated Watershed Management Program	43.22	30.11	1735	31/03/2016
28	4401- Capital Outlay on Crop Husbandary-00-105-Maures and Fertilizers-0201-National Sustainable Agriculture Mission	25.86	1.34	1725	31/03/2016
29	4401- Capital Outlay on Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0203- National Sustainable Agriculture Mission	4.99	0.27	1725	31/03/2016
30	4401- Capital Outlay on Crop Husbandary-00-796- Tribal Area Sub Plan-0204- National Sustainable Agriculture Mission	0.31	0.01	1725	31/03/2016
31	2402- Soil and Water Conservation-00-102-Soil Conservation-0213-Integrated Water Management Programme (IWMP)	11.15	5.84	1724	31/03/2016
32	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes-0202- Integrated Watershed Management Programme (IWMP)	2.15	1.15	1724	31/03/2016
33	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0209- Integrated Watershed Management Programme (IWMP)	0.13	0.12	1724	31/03/2016
34	2402- Soil and Water Conservation-00-102- Soil Conservation-0313- Integrated Water Management Programme (IWMP)	40.87	37.14	1724	31/03/2016
35	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes-0302- Integrated Watershed Management Programme (IWMP)	8.87	8.17	1724	31/03/2016
36	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0309- Integrated Watershed Management Programme (IWMP)	0.70	0.69	1724	31/03/2016
37	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0103-Emergency scheme for Flood Drought	255.70	72.48	1708	31/03/2016
38	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0125- Emergency scheme for Flood Drought	55.00	43.22	1708	31/03/2016

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
39	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0147- Emergency scheme for Flood Drought	4.30	3.41	1708	31/03/2016
40	2401- Crop Husbandary-00-102- Food Grain Crops-0201- National Food Security Mission	73.79	38.84	1718	31/03/2016
41	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0237- National Food Security Mission	14.22	8.00	1718	31/03/2016
42	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0259- National Food Security Mission	0.89	0.73	1718	31/03/2016
43	2401- Crop Husbandary-00-102- Food Grain Crops-0301- National Food Security Mission	53.43	45.19	1718	31/03/2016
44	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0323- National Food Security Mission	10.32	9.49	1718	31/03/2016
45	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0359- National Food Protection Mission	0.65	0.74	1718	31/03/2016
46	2401- Crop Husbandary-00-113- Agricultural Engineering-0105- Promotion of Agricultural Mechanisation	215.27	8.61	1711	31/03/2016
47	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0120- Promotion of Agricultural Mechanisation	54.64	23.60	1711	31/03/2016
48	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0143- Promotion of Agricultural Mechanisation	5.40	3.65	1711	31/03/2016
49	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0114- Agri-business Infrastructure Development Project (EAP)	50.66	47.56	1710	31/03/2016
50	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0132- Agri-business Infrastructure Development Project (EAP)	12.20	12.20	1710	31/03/2016
51	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0154- Agri-business Infrastructure Development Project (EAP)	1.22	1.22	1710	31/03/2016
52	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0106- Intensified Field Development and Training Support-New Scheme	107.57	26.15	1709	31/03/2016

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Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
53	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0106- Intensified Field Development and Training Support-New Scheme	34.82	21.58	1709	31/03/2016
54	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0134- Intensified Field Development and Training Support-New Scheme	3.69	3.41	1709	31/03/2016
55	2415- Agriculture Research and Education-01- Crop Husbandry-277-Education-0101-Grants to Rajendra Agriculture University	0.17	0.17	1715	31/03/2016
56	2415- Agriculture Research and Education-01- Crop Husbandry-789- Special Component Plan for Schedule Castes-0105 Grants to Rajendra Agriculture University	0.03	0.03	1715	31/03/2016
57	2415- Agriculture Research and Education-01- Crop Husbandry-004-Research-0107-Strengthening of Soil, Seed and Fertilizer Laboratory	8.62	3.25	1714	31/03/2016
58	2415- Agriculture Research and Education-01- Crop Husbandry-789- Special Component Plan for Schedule Castes-0107- Strengthening of Soil, Seed and Fertilizer Laboratory	2.16	1.40	1714	31/03/2016
59	2415- Agriculture Research and Education-01- Crop Husbandry-796- Tribal Area Sub Plan-0105 - Soil, Seed and Fertilizers Laboratory	0.21	0.19	1714	31/03/2016
60	2402- Soil and Water Conservation-00-102-Soil Conservation-0112-Land Conservation Work	19.50	8.80	1713	31/03/2016
61	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes-0101- Land Conservation Work	5.00	2.99	1713	31/03/2016
62	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0108- Land Conservation Work	0.50	0.49	1713	31/03/2016
63	2401- Crop Husbandary-00-119- Horticulture and Vegetable crops-0101-Horticulture Development Scheme	62.40	10.11	1712	31/03/2016
64	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0130- Horticulture Development Scheme	16.00	5.92	1712	31/03/2016

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
65	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0152- Horticulture Development Scheme	1.60	0.97	1712	31/03/2016
66	2401- Crop Husbandary-00-103- Seeds-0001-Seed Multiplication Farm	15.93	2.28	1727	31/03/2016
67	3451-00-090-Secretariat-0007- Agriculture Department	3.36	0.25	1739	31/03/2016
68	3475- Other General Economic Services-00-106-Regulation of Weights and Measures-0402- Strengthening for Statutory Weights and Measures	5.00	5.00	1704	31/03/2016
69	2401- Crop Husbandary-00-103- Seeds-0417-Development and Strengthening of Infrastructure facilities for production and distribution of quality seeds	10.00	10.00	1703	31/03/2016
70	2401- Crop Husbandary-00-105- Manures and fertilizers-0001- Compost Manure Scheme	2.74	0.87	1728	31/03/2016
71	2401- Crop Husbandary-00-108- Commercial Crops-0001-Jute Development Scheme	4.49	1.74	1729	31/03/2016
72	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0001-Divisional, District and Sub-divisional establishment	230.99	81.54	1730	31/03/2016
73	2401- Crop Husbandary-00-119- Horticulture and Vegetable Crops- 0001-Horticulture Development Scheme	15.82	4.44	1731	31/03/2016
74	4401- Capital Outlay on Crop Husbandary-00-051-Construction- 0101-Establishment of Buildings of Agriculture Office	17.12	11.57	1717	31/03/2016
75	2415- Agriculture Research and Education-01- Crop Husbandry- 277-Education-0108-Bihar Agriculture University, Sabour, Bhagalpur	343.20	39.79	1716	31/03/2016
76	2415- Agriculture Research and Education-01- Crop Husbandry- 789- Special Component Plan for Schedule Castes-0103- Bihar Agriculture University, Sabour, Bhagalpur	88.00	9.81	1716	31/03/2016
77	2415- Agriculture Research and Education-01- Crop Husbandry- 796- Tribal Area Sub Plan-0104- Bihar Agriculture University, Sabour, Bhagalpur	8.80	0.61	1716	31/03/2016
78	2401- Crop Husbandary-00-001- Direction and Administration- 0001-Direction	11.92	2.92	1726	31/03/2016

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Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
79	2401- Crop Husbandary-00-001-Direction and Administration-0103-State Share of New Work Plan-Agricultural Marketing	7.80	7.80	1705	31/03/2016
80	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0124-Agriculture Marketing	2.00	2.00	1705	31/03/2016
81	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0145-Agricultural Marketing	0.20	0.20	1705	31/03/2016
82	2401- Crop Husbandary-00-103-Seeds-0109-Extension of quality seed farms-Expenditure on farming	179.74	27.59	1706	31/03/2016
83	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0117-Seed Production Programme	40.82	7.17	1706	31/03/2016
84	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0140- Seed Production Programme	3.39	0.42	1706	31/03/2016
85	2401- Crop Husbandary-00-105-Manures and fertilizers-0106-Upliftment of Organic Farming	156.00	16.39	1707	31/03/2016
86	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0126- Upliftment of Organic Farming	40.00	14.22	1707	31/03/2016
87	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0148-Upliftment of Organic Farming	4.00	1.88	1707	31/03/2016
88	3475- Other General Economic Services-00-106-Regulation of Weights and Measures-0001-Scheme for Standardisation of Weights and Measures	8.77	2.19	1740	31/03/2016
89	2435- Other Agricultural Programme -01- Marketing and quality control- 102-Grading and Quality Control Facilities-0003-Seed Testing Laboratory	5.46	2.07	1738	31/03/2016
90	2415- Agriculture Research and Education-01- Crop Husbandry-277-Education-0006-Scheme for training extension and education board in service period	2.85	0.99	1737	31/03/2016
91	2415- Agriculture Research and Education-01- Crop Husbandry-004-Research-0006-Scheme for Soil testing and quality control Laboratory	6.15	1.09	1736	31/03/2016
92	2402- Soil and Water Conservation-00-102-Soil Conservation-0004-Regional Establishment	4.09	0.27	1734	31/03/2016
Total		3230.87	1078.47		

(Source: Detailed Appropriation Accounts, 2015-16 and Surrender Letter)

Appendix- 2.20

(Reference: Paragraph 2.8.5; Page 48)

Fund not utilised resulted in hundred *per cent* surrender (Grant No. 01)(*₹* in crore)

Sl. No.	Head of Accounts	Amount Surrendered
(1)	(2)	(3)
1	2401-Crop Husbandry-00-001-Direction and Administration-0103-State Share of New Work Plan-Agricultural marketing	7.80
2	2401-Crop Husbandry -00-103-Seeds-0417-Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality Seeds	10.00
3	2401-Crop Husbandry - 00-109-Extension and Farmer's Training-0114-Agri Business Infrastructure Development Project (EAP)	50.66
4	2401-Crop Husbandry -00-789-Special Component Plan for Schedule Castes-0124-Agriculture Marketing	2.00
5	2401-Crop Husbandry -00-789- Special Component Plan for Schedule Castes -0132-Agri Business Infrastructure Development Project (EAP)	12.20
6	2401-Crop Husbandry -00-796-Tribal Area Sub Plan-0145-Agriculture Marketing	0.20
7	2401-Crop Husbandry -00-796- Tribal Area Sub Plan-0154-Agri Business Infrastructure Development Project (EAP)	1.22
8	2415-Agriculture Research and Education-01-Crop Husbandry-277-Education-0101-Grants to Rajendra Agriculture University	0.17
9	2415-Agriculture Research and Education -01- Crop Husbandry-789-Special Component Plan for Schedule Castes-0105-Grants to Rajendra Agriculture University	0.03
10	3475-Other General Economic Services-00-106-Regulation of weights and measures-0402-Strengthening for Statutory Weights and Measures	5.00
11	4401-Capital Outlay on Crop Husbandry-00-102-food Grains Crops-0201-Rashtriya Krishi Vikash Yojna (RKVY) (ACA)	231.33
12	4401-Capital Outlay on Crop Husbandry -00-102-food Grains Crops -0202-National Food Security Mission	52.40
13	4401-Capital Outlay on Crop Husbandry -00-113-Agricultural Engineering-0201-National Agriculture Extension and Technology Mission	26.10
14	4401-Capital Outlay on Crop Husbandry -00-114-Development of Oil Seeds-0201-National Oil Seeds and Palm Oil Mission	2.09
15	4401-00-119-Horticulture and Vegetable Crops-0201-National Horticulture Mission	36.46
16	4401-Capital Outlay on Crop Husbandry -00-789- Special Component Plan for Schedule Castes -0202- Rashtriya Krishi Vikash Yojna (RKVY) (ACA)	30.42
17	4401-Capital Outlay on Crop Husbandry -00-796-Tribal Area Sub Plan-0203- Rashtriya Krishi Vikash Yojna (RKVY)	1.90
Total		469.98

(Source: Detailed Appropriation Account, 2015-16, Government of Bihar)

Appendix-2.21
(Reference: Paragraph 2.9.2; Page 49)
Unnecessary re-appropriation of funds (Grant No. 39)

(₹ in crore)

Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2245-Relief on account of Natural Calamities-01-Draught-101-Gratuitious Relief-0001-Grant in cash to helpless and handicapped persons	30.00	7.50	37.50	0.008
2	2245-Relief on account of Natural Calamities-01-Draught-101-Gratuitious Relief-0002-Supply of Food Grains	10.00	2.50	12.50	0.04
3	2245-Relief on account of Natural Calamities-01-Draught-101-Gratuitious Relief-0005-Others works	10.00	2.50	12.50	0.00
4	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0002-Supply of Food Grains	120.00	5.50	125.50	43.84
5	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0006- Grants for damaged buildings caused by fire	15.00	3.75	18.75	0.86
6	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0007-Grants for damaged clothes caused by fire	10.00	2.50	12.50	2.23
7	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0011-Erosion of sand deposit caused by diversion of rivers flow	2.00	0.50	2.50	0.08
8	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0012-Reserve storage of one quintal flood grain for starvation affected families in different Panchayats	5.34	1.34	6.68	0.00
9	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-102-Drinking water supply-0001- Supply of drinking water	3.76	0.93	4.69	0.00
10	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-104-Supply of fodder-0001-Supply of fodder	2.50	0.63	3.13	0.00
11	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-105-Vetenirary Care -0001-Medicine for cattle	2.25	0.56	2.81	0.00
12	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-106-Repairs and restoration of damaged roads and bridge-0001- Repairs and restoration of damaged roads and bridge	20.00	1.50	21.50	0.00
13	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-109-Repairs and restoration of damaged water supply, drainage and sewerage works-0001- Repairs and restoration of damaged water supply, drainage and sewerage system	2.00	0.50	2.50	0.11

Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
14	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-112-Evacuation of population -0002-Evacuation of population	52.35	1.50	53.85	7.83
15	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-112-Evacuation of population -0003-Purchase of safety and evacuation equipments for search and preventive works of disaster affected	15.00	3.75	18.75	0.00
16	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-112-Evacuation of population -0004-Purchase of communication equipments	5.00	1.25	6.25	0.00
17	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-113-Assistance for repairs /reconstructions of houses-0001-Repair/restoration of damaged buildings caused by flood	4.00	1.00	5.00	0.12
18	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-114-Assistance to farmers for purchase of agricultural inputs-0002-Assistance for annual crops	0.50	0.13	0.63	0.00
19	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-114-Assistance to farmers for purchase of agricultural inputs-0003-Assistance for agricultural crops	0.50	0.13	0.63	0.00
20	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-117-Assistance to farmers for purchase of live stock-0003-Replacement of public utility live stock	1.25	0.13	1.38	0.03
21	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-800-Other Expenditure-0008-Damaged Electric System	2.33	0.56	2.89	0.00
Total		315.28	39.04	354.32	55.14

(Source: Detailed Appropriation Account & Grant Audit Register 2015-16)

Appendix-2.22

(Reference: Paragraph 2.9.3(i); Page 49)

Surrender of funds on the last day of the financial year (Grant No. 39)

(₹ in crore)

SI. No.	Head	Total Provision (O+S)	Amount Surrendered	Letter No.	Date
(1)	(2)	(3)	(4)	(5)	(6)
1	2235-Social Security and welfare-01-Rehabilitation-200-Other Relief Measurement-0003-Remedy for protection from cold wave	0.50	0.28	1392	31/03/2016
2	2235-Social Security and welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-0008-Gratuitous relief to persons/families who die or injured in the situation of non natural disaster	7.00	0.15	1390	31/03/2016
3	2070-Other Administrative Services-00-106-Civil Defence-0001-Headquarters establishment	2.16	0.81	196	31/03/2016
4	2070-Other Administrative Services-00-106-Civil 4Defence-0002-District Charges	0.84	0.48	197	31/03/2016
5	2070-Other Administrative Services-00-106-Civil Defence-0004-Training	1.03	0.42	198	31/03/2016
6	4250- Capital Outlay on other social service-00-051-Construction-0104-Warehouse	0.40	0.29	1398	31/03/2016
7	2251-Secretariat Social Service-00-090-Secretariat-0017-Disaster Management Department	4.33	0.73	1391	31/03/2016
8	2245-Relief on account of Natural Calamities-80-General-102-Management of Natural disaster, contingency plans in disaster prone area-0104-State Disaster Response Force	22.00	7.59	1397	31/03/2016
9	2245-Relief on account of Natural Calamities-80-General-102-Management of Natural disaster, contingency plans in disaster prone area-0005-Awareness and Capability Creation/0006-Management of Natural Disaster Relief Distribution Programmes/0007-Shatadi Anna KalashYojna	0.25	0.19	1394	31/03/2016
10	2245-Relief on account of Natural Calamities-80-General-001-Direction and Administration-0001-Regional Establishment of Disaster Management Department	4.58	1.25	1393	31/03/2016
Total		43.09	12.19		

(Source: Detailed Appropriation Accounts 2015-16 and figure furnished by Department)

Appendix-2.23
(Reference: Paragraph 2.9.4; Page 50)
Provision not utilised (Grant No. 39)

(₹ in lakh)

Sl. No.	Head of Accounts	Details/Purpose	Voted	Supplementary Provision	Saving/Lapsed
(1)	(2)	(3)	(4)	(5)	(6)
1	2245-01-101-0003	Payment of Gratuitous relief to affected families	7.50	0.00	7.50
2	2245-01-101-0004	Free distribution of clothes and utensils to affected persons	1.00	0.00	1.00
3	2245-01-101-0005	Other works	750.00	0.00	750.00
4	2245-01-101-0006	Other works grants for agriculture department (Agricultural input)	975.00	0.00	975.00
5	2245-01-101-0007	Self employment	1.00	0.00	1.00
6	2245-01-102-0001	Supply of drinking water by Trucks and Tankers	750.00	0.00	750.00
7	2245-01-104-0001	Supply of Fodder	75.00	0.00	75.00
8	2245-01-105-0001	Medicine for cattle	37.50	0.00	37.50
9	2245-01-282-0002	Repair of wells etc. for supply of water	750.00	0.00	750.00
10	2245-02-102-0001	Supply of drinking water	282.06	0.00	282.06
11	2245-02-104-0001	Supply of Fodder	187.50	0.00	187.50
12	2245-02-105-0001	Medicine for Cattle	168.75	0.00	168.75
13	2245-02-106-0001	Repairs and Restoration of damaged roads and bridges	1850.00	0.00	1850.00
14	2245-02-107-0001	Repairs and Restoration of Government Health and Education Buildings	10.00	0.00	10.00
15	2245-02-108-0001	Repairs and Restoration of Government Residential Buildings	10.00	0.00	10.00
16	2245-02-112-0003	Purchase of safety and evacuation equipments for search and preventive works of disaster affected	1125.00	0.00	1125.00
17	2245-02-112-0004	Purchase of Communication equipments	375.00	0.00	375.00
18	2245-02-112-0104	Purchase of Communication Equipments	360.00	0.00	360.00
19	2245-02-113-0002	Repairs/Construction of buildings damaged by fire	1.00	0.00	1.00
20	2245-02-114-0002	Assistance for Annual Crops	37.50	0.00	37.50
21	2245-02-114-0003	Assistance for Agriculture Crops	37.50	0.00	37.50
22	2245-02-114-0004	Assistance for Horticulture Crops	7.50	0.00	7.50
23	2245-02-114-0005	Assistance for Perennial Crops	7.50	0.00	7.50
24	2245-02-115-0002	Extraction of salinity/sand etc. from fishery area	7.50	0.00	7.50
25	2245-02-116-0001	Assistance to farmers for repairing of damaged Tubewells/Pumpsetsetc	7.50	0.00	7.50

Appendices

Sl. No.	Head of Accounts	Details/Purpose	Voted	Supplementary Provision	Saving/Lapsed
(1)	(2)	(3)	(4)	(5)	(6)
26	2245-02-119-0001	Assistance to weavers for repairs/restoration of traditional weaving	5.00	0.00	5.00
27	2245-02-119-0002	Assistance for purchase of threads and other materials	5.00	0.00	5.00
28	2245-02-119-0003	Grants-in-aid to handloom weavers	13.00	0.00	13.00
29	2245-02-196-0001	Grants-in-aid to zilaParishads/District level Panchayats	5.00	0.00	5.00
30	2245-02-197-0001	Grants-in-aid to block level Panchayats/middle level Panchyats	5.00	0.00	5.00
31	2245-02-800-0007	Expenditure in transporting the relief materials received from non government	10.00	0.00	10.00
32	2245-02-800-0008	Damaged Electric System	177.25	0.00	177.25
33	2245-80-800-0003	Bihar Agriculture troubled Farmers Scheme	4.00	0.00	4.00
Total					8045.56

(Source: Detailed Appropriation Accounts 2015-16 and figure furnished by Department)

Appendix-2.24
(Reference: Paragraph 2.9.5; Page 50)
Variation between Department and AG (A&E) figures of expenditure
(Grant No. 39)

(₹ in lakh)

SI. No.	Head	Figure of Expenditure by the Department	Figure booked by AG (A&E)	Difference (3)-(4) =(5)
(1)	(2)	(3)	(4)	(5)
1	2070-Other Administrative Services	232.14	227.69	4.45
2	2235-Social Security and welfare	938.61	891.02	47.59
3	2245-Relief on account of Natural Calamity	125091.33	37977.03	87114.3
4	2251-Secretariat Social Service	360.18	359.23	0.95
5	4250-Capital Outlay on other social service	11.20	11.16	0.04
Total				87167.33

(Source: Detailed Appropriation Accounts 2015-16 and figure furnished by Department)

Appendix- 3.1
(Reference: Paragraph 3.1.1; Page 53)
Department wise amount of outstanding Utilisation Certificate

(₹ in crore)

Sl. No.	Name of the Departments	No. of outstanding UCs	Outstanding Balance
(1)	(2)	(3)	(4)
1	Agriculture Department	71	534.54
2	Animal Husbandry & Fisheries Department	33	90.58
3	Art Culture & Youth Department	57	12.31
4	Backward Class & most backward class welfare Department	22	1913.42
5	Bihar legislature Department	3	0.00
6	Cabinet secretariat Department	6	2.04
7	Co-operative Department	27	211.27
8	Disaster Management Department	55	213.61
9	Education Department	413	9282.33
10	Energy Department	16	27.54
11	Environment & Forest Department	1	2.00
12	Finance Department	31	287.41
13	General Administration Department	12	7.03
14	Health Department	13	399.71
15	Home (Jail) Department	2	0.06
16	Home (Special) Department	8	4.58
17	Industry Department	66	57.87
18	Information Technology Department	5	17.32
19	Labour Resources Department	28	137.49
20	Land Reform & Revenue Department	15	0.57
21	Law Department	2	5.34
22	Minority Welfare Department	14	4.53
23	Panchayati Raj Department	232	7417.19
24	Planning Development Department	7	65.01
25	P.H.E.D. Department	1	0.58
26	Rural Development Department	35	2130.95
27	Rural (Works) Department	6	3.59
28	SC & ST Welfare Department	34	89.68
29	Science & Technology Department	4	16.79
30	Social Welfare Department	94	2326.79
31	Sugar Cane Department	14	40.88
32	Tourism Department	0	0.00
33	Urban Development Department	555	4074.32
34	Water Resources Department	3	22.54
Total		1885	29399.87

(Source: Information furnished by office of the Accountant General (A&E) Bihar)

Appendix-3.2

(Reference: Paragraph 3.3; Page 56)

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

Sl. No.	Department	Name of the Office	Name of District	Audited up to
(1)	(2)	(3)	(4)	(5)
1.	Education (Higher Education)	Baba Sahib Bhim Rao Ambedkar Bihar University	Muzaffarpur	March 2015
2.		Patna University	Patna	March 2012
3.		L.N. Mithila University	Darbhanga	2014-15
4.		Magadh University Bodhgaya	Gaya	March 2012
5.		T.M. Bhaglapur University	Bhagalpur	March 2016
6.		Kameshwar Singh Darbhanga, Sanskrit University	Darbhanga	March 2010
7.		Jai Prakash University	Chapra	March 2010
8.		Bhupendra Narayan Mandal University	Madhepura	March 2013
9.		Veer kunwar Singh University	Ara	March 2015
10.		Nalanda Mukta Vishwa Vidyalay	Patna	March 2006
11.		Arayabhatta Gyan University	Patna	October 2012
12.	Industry	Bihar Industrial Area Development Authority	Patna	March 2014
13.		Infrastructure Development Authority	Patna	February 2015
14.	Energy	Bihar Renewal Energy Development Agency (BREDA)	Patna	March 2013
15.	Water Resources	Sone Command Area Development Agency (SCADA)	Patna	2014-15
16.		Gandak Command Area Development Agency (GCADA)	Muzaffarpur	March 2015
17.		Kosi Command Area Development Agency (KCADA)	Saharsa	March 2015
18.		Kiul Badwa Chndan Command Area Development Agency (KBCCADA)	Bhagalpur	November 2014
19.	Health and Family Welfare	IGIMS	Patna	March 2015
20.		Bihar State Aids Control Society	Patna	March 2012
21.		Bihar State Ayurvedic & Unani Medical Board	Patna	2008-09
22.		Bihar Nurses Registration Council, Patna	Patna	2007-08
23.		Bihar State Homeopathic Medical Board	Panta	2006-07
24.	Human Resources	Bihar Education Project Council	Patna	March 2014
25.		L N Mishra Institute of Economic Development & Social Change	Patna	March 2015
26.		Simultalla Education Society	Jamui	December 2012
27.		A N Sinha Institute of Social Studies	Patna	March 2012
28.		Bihar School Examination Board(SS)	Patna	2011-12
29.		Bihar School Examination Board	Patna	2008-09
30.	Social Welfare	Women Development Corporation	Patna	March 2015
31.		State Women Commission	Patna	March 2013
32.		Bihar State Social Welfare Board	Patna	2015-16
33.		Bihar Child Right Protection Commission	Patna	December 2012
34.	Disaster Management	Bihar State Disaster Management Authority	Patna	March 2016

Sl. No.	Department	Name of the Office	Name of District	Audited up to
35.	Labour Resources	Bihar Building & Other Construction Workers' Welfare Board	Patna	March 2016
36.	SC & ST Welfare	Bihar Mahadalit Development Mission	Patna	March 2015
37.		State Mahadalit Commission	Patna	2015-16
38.		State SC Commission	Patna	March 2015
39.		State ST Commission	Patna	December 2012
40.	Minority Welfare	Bihar State Shia Wakf Board	Patna	2010-11
41.		Bihar State Sunni Wakf Board	Patna	March 2016
42.		Syed Shaheed Shaffdar Peer	Patna	2010-11

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

Appendix-3.3

(Reference: Paragraph 3.4; Page 56)

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

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Date of receipt of accounts	Period upto which Separate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Delay in submission of accounts	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Bihar State Khadi and Village Industries Board, Patna	Upto 2009-10	2009-10	12/9/2013	2009-10	21/4/2014	SARs have been placed in the legislature by the department upto 2001-02 as per letter dated: 23/12/2009	-	For entrustment of audit from the year 2010-11, letters were written to Pr. Secretary, Department of Industry Government of Bihar vide letter no Es(Hq)/ 2016-17/ SAR/465 dated: 20/07/2016 and chief Executive officer, Bihar State Khadi and Village Industries Board Patna vide letter no. Es (Hq) 2014-15/287 dated: 04/07/2014 and Es (Hq) 2015-16/ 817 dated: 07/12/2015
2.	Rajendra Agricultural University, Pusa, Samastipur	From the year 2012-13 received vide RAU letter dated: 14/01/16 of Pr. Sec. Governor of Bihar and PPG (Hqrs.) letter dated: 16/05/2016	2013-14	21/06/2016	2011-12	20/10/20	SARs of the financial year 2001-02 & 2002-03 had been sent to the legislature by the department as per letter dated: 29/07/2009	-	Preparation of SARs for the year 2012-13 & 2013-14 are under progress
3.	Bihar Agriculture University, Sabour, Bhagalpur	From the year 2010-11 received vide letter of Pr. Secy. Governor of Bihar, dated: 18/06/2015	2013-14	2011-12 (24/09/2012) while annual accounts for the year 2012-13 and 2013-14 made available to field party during audit.	2013-14	SARs for the years 2012-13 and 2013-14 issued on 28/10/2016	N.A.	-	-
4.	Bihar State Legal Services Authority Patna	2013-14	2013-14	29/02/2016 (Note: A/c was not approved by the Governing body).	2012-13	24/04/2015	Yet not communicated	1 year 1 month	SAR not issued on time due to late receipt of accounts
5.	Bihar State Housing Board (BSHB) Patna	2015-16	2011-12	03/04/2014	2008-09	25/03/2014	Correspondence regarding date of placement of SAR'S has been made with the Secretary, UD & HD and Managing Director, BSHB vide letter nos. 488(13-14)380 and LA/ SS-I/SAR No. 488(13-14)381 dated 09.03.2016	-	-

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

Appendix- 3.4
(Reference: Paragraph 3.8; Page 59)
Operation of Minor Head 800 – ‘Other Receipts’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipts	Receipts under Minor Head 800	Percentage of receipts under Minor Head 800 to Total Receipts
(1)	(2)	(3)	(4)	(5)	(6)
1.	0029	Land Revenue	695.15	539.67	78
2.	0049	Interest Receipts	583.66	129.04	22
3.	0055	Police	66.05	33.45	51
4.	0059	Public Works	7.47	7.39	99
5.	0070	Other Administrative Services	72.61	66.25	91
6.	0210	Medical and Public Health	40.47	17.78	44
7.	0215	Water Supply and Sanitation	4.82	2.67	55
8.	0220	Information and Publicity	0.32	0.10	31
9.	0230	Labour and Employment	11.47	8.22	72
10.	0235	Social Security and Welfare	0.13	0.14	108 [#]
11.	0250	Other Social Services	0.07	0.07	100
12.	0401	Crop Husbandry	15.53	4.00	26
13.	0403	Animal Husbandry	0.61	0.06	10
14.	0404	Dairy Development	0.001	0.001	100
15.	0425	Co-operation	2.29	0.85	37
16.	0506	Land Reforms	0.18	0.19	106 [#]
17.	0515	Other Rural Development Programmes	23.92	12.21	51
18.	0702	Minor Irrigation	5.33	1.98	37
19.	0851	Village and Small Industries	0.05	0.04	80
20.	0852	Industries	0.12	0.12	100
21.	1053	Civil Aviation	4.19	4.19	100
22.	1054	Roads and Bridges	41.85	31.73	76
23.	1056	Inland Water Transport	0.003	0.003	100
24.	1452	Tourism	0.94	0.94	100
25.	1456	Civil Supplies	0.09	0.09	100

[#]Includes accounting refunds to the extent of ₹ 0.01 crore under MH-0235 and MH-0506. Hence the percentage is more than 100.

(Source: Notes to Accounts for the year 2015-16)

Appendix- 3.5
(Reference: Paragraph 3.8; Page 59)
Operation of Minor Head 800 – ‘Other Expenditure’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Expenditure	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1.	2250	Other Social Services	2.65	3.84	144.91 [#]
2.	2406	Forestry and Wild Life	269.91	64.54	23.91

[#]Includes accounting recoveries to the extent of ₹1.19 crore. Hence the percentage is more than 100.
(Source: Notes to Accounts for the year 2015-16)

Appendix- 3.6

(Reference: Paragraph 3.9; Page 59)

Details of PD Accounts where money lying unspent for more than three consecutive financial years

(₹ in crore)

Sl. No.	Treasury	No. of P.D. Accounts	Amount
1	Darbhanga	1	30.38
2	Gaya	1	21.21
3	Jahanabad	1	0.30
4	Lakhisarai	1	0.26
5	Motihari	1	453.14
6	Munger	1	4.83
7	Muzaffarpur	1	4.63
8	Nalanda	1	98.42
9	Patna	2	70.98
10	Purnea	2	3.13
11	Sheohar	1	5.82
12	Siwan	1	24.13
Total		14	717.23

(Source: Notes to Accounts for the year 2015-16)