



सत्यमेव जयते

Report of the Comptroller and Auditor General of India

on
STATE FINANCES

for the year ended March 2015



Government of Bihar

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P R E F A C E

1. This Report has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2015. Information has been obtained from the Government of Bihar, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Bihar intends to objectively assess the financial performance of the State during 2014-15 and to provide the State Legislature with proper inputs based on audit analysis of financial data. In order to put this analysis in a proper perspective, a broad comparison of targets envisaged by the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010, the Thirteenth Finance Commission (ThFC) Report and the Budget Estimates of 2014-15 have been attempted.

The Report

Based on the audited accounts of the Government of Bihar for the year ended March 2015, this Report provides an analytical review of the Annual Accounts of the Government. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of the Bihar Government's fiscal position as on 31 March 2015. It analyses the significant changes in major fiscal aggregates as compared to the previous year. It also provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

Chapter-II is based on the audit of Appropriation Accounts and gives grant wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. It also contains detailed review of two grants namely Grant No. 23 'Industries Department' and Grant No. 42 'Rural Development Department'. It seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorisation given under the Appropriation Act.

Chapter-III is an inventory of the Bihar Government's compliance with various reporting requirements and financial rules. The report also compiles the data collected from various Government departments/organisations in support of the findings.

Audit findings

Chapter: I Finances of the State Government

Fiscal situation

- The State had a Revenue Surplus of ₹ 5847.56 crore during 2014-15. During the current year, Fiscal Deficit was increased to ₹ 11178.50 crore. It was 2.78 *per cent* of GSDP, well within the ceiling (three *per cent*) recommended by the ThFC.

(Paragraph 1.1.2 and 1.11.1)

Transfer of funds to State Implementing Agencies

- During 2014-15, Government of India (GoI) directly transferred ₹ 651.74 crore to the State implementing agencies which was less than the previous year by 93.11 *per cent*. The major recipients were District Planning Officer (Local Bodies) (₹ 246.50 crore i.e. 37.82 *per cent*), Indian

Institute of Technology, Patna (Government Autonomous Bodies) (₹ 206.97 crore i.e. 31.76 *per cent*) and All India Institute of Medical Sciences (Government Autonomous Bodies) (₹ 82.00 crore i.e. 12.58 *per cent*).

(Paragraph 1.2.2)

Resource mobilisation

- While the Revenue Receipts (₹ 78417.54 crore) of the State grew at 13.78 *per cent* during 2014-15 over the previous year, these were less than the Budget Estimate by ₹ 23522 crore.

(Paragraph 1.1.1 and 1.1.3)

Quality of expenditure

- Capital Expenditure (CE) increased to ₹ 18150.41 crore in 2014-15 from ₹ 14001 crore in 2013-14, while, the percentage of Capital Expenditure on the selected Economic Services to total expenditure increased from 48.29 *per cent* in 2013-14 to 51.99 *per cent* in 2014-15. However, decrease was observed mainly under Health and Family Welfare in Social Services and Agriculture and Allied services, Irrigation and Flood Control in Economic Services.

(Paragraph 1.1.1 and 1.7.2)

- Share of salaries and wages in revenue expenditure of selected socio-economic services decreased from 27.90 *per cent* in 2013-14 to 24.24 *per cent* in 2014-15, which indicated a positive shift in the State finances.

(Paragraph 1.7.2)

- As of 31 March 2015, the State Government invested ₹ 7068.79 crore in Government Companies, Co-operative Institutions and Local Bodies, Statutory Corporations, Rural Bank and Other Joint Stock Companies and Partnerships against which the return during 2014-15 was only ₹ 2.58 crore.

(Paragraph 1.8.2)

- Every year, huge amount of loans was given by the Government to different institutions/organisations of the State but its recovery was negligible leading to a huge balance of repayments in arrears of ₹ 20255.01 crore at the end of March 2015.

(Paragraph 1.8.3)

Fiscal Liabilities

- Fiscal liabilities of the State increased from ₹ 62858.01 crore in 2010-11 to ₹ 99055.82 crore in 2014-15. During the year, the revenue surplus decreased by ₹ 595 crore whereas fiscal deficit increased from ₹ 8351 crore in 2013-14 to ₹ 11179 crore in 2014-15. The ratio of fiscal deficit to GSDP (0.028) was, however, well within three *per cent* as laid down in Fiscal Responsibility and Budget Management Act and projections recommended by the ThFC for the year 2014-15. The State Government had not yet established a Guarantee Redemption fund.

(Paragraph 1.9.2 and 1.11.1)

Chapter: II Financial Management and Budgetary Control

Large Savings due to improper Budget estimation

- There were large savings of ₹ 43925.80 crore (31.37 per cent) against total budget provision of ₹ 140022.59 crore during 2014-15 indicating improper budget estimation. Large savings under various schemes/sub-heads may adversely affect the implementation of development programmes in the State. Persistent savings for the last five years were also noticed in 10 departments. Out of the total savings (₹ 43925.80 crore), ₹ 27334.02 crore (62.23 per cent) was only surrendered and amount of ₹ 22740.73 crore (83.20 per cent) was surrendered on 31 March 2015.

(Paragraph 2.2 and 2.3.2)

Excess over provisions during previous years requiring regularisation

- Excess expenditure of ₹ 1062.46 crore was incurred over provisions during previous years, which requires regularisation under Article 205 of the Constitution of India.

(Paragraph 2.3.3)

Non-reconciliation of Departmental figures

- The Controlling Officers did not reconcile ₹ 68657.81 crore (exceeding ₹ 10 crore in each case) under 75 Major Heads, with the books of the Accountant General (A&E), Bihar during 2014-15.

(Paragraph 2.5)

Advances from Contingency Fund

- During 2014-15, 101 withdrawals amounting to ₹ 1875.84 crore was made from Contingency Fund, of which 67 withdrawals amounting to ₹ 1667.15 crore (88.87 per cent) were for routine expenditure.

(Paragraph 2.6)

Deficiencies in Budgetary controls in Industries and Rural Development Departments

- The Industries and Rural Development Departments were not following the provisions of the Budget Manual resulting in lack of budgetary control.

(Paragraph 2.7 and 2.8)

Chapter: III Financial Reporting

Unadjusted Abstract Contingent bills

- Significant amount of ₹ 5381.42 crore drawn on Abstract Contingent (AC) bills remained outstanding as of March 2015 due to non-submission of Detailed Contingent (DC) bills.

(Paragraph 3.1)

Delay in furnishing Utilisation Certificates

- Utilisation certificates (UCs) of ₹ 31510.73 crore against the Grant-in-aid (GIA) bills drawn by different departments were outstanding as of 31 March 2015. Non-receipt of UCs against the GIA bills for huge amounts indicates failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purpose.

(Paragraph 3.2)

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

- There was delay of one year one month to over three years in submission of Accounts/Audit Reports by all the four authorities or bodies for certification.

(Paragraph 3.4)

Non-adjustment of Temporary advances and Imprest

- Temporary advances and Imprest of ₹ 186.08 crore drawn upto 31 March 2015 by eight Departments/Organisation remained to be adjusted.

(Paragraph 3.6)

CHAPTER I
FINANCES OF THE STATE GOVERNMENT

1. Profile of Bihar

Bihar is a landlocked State, bounded by West Bengal in the east, Uttar Pradesh in the west, Jharkhand in the south and a long international border with Nepal in the north. It is the thirteenth largest State in India in terms of geographical size (94163 sq. km) and the third largest by population. The State of Bihar has 38 districts.

Economy of Bihar is primarily agrarian and the State does not possess any significant mineral wealth. As indicated in *Appendix 1.1*, the density of population has increased from 881 persons per sq. km (2001) to 1106 persons per sq. km (2011). Bihar has higher poverty levels as compared to the all-India average. However, the State has shown higher economic growth for the period 2005-06 to 2014-15 as the compound annual growth rate (CAGR) of its Gross State Domestic Product has been 17.86 per cent as compared to 15.44 per cent amongst the General Category States¹. During this period, its population also grew by 15.33 per cent against the average growth² of 12.76 per cent in General Category States. The per capita income CAGR for the period 2005-06 to 2014-15 in Bihar at 16.40 per cent has been higher than that of the General Category States at 13.86 per cent.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the States economy as it indicates the standard of living of the State's population. The trends in annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices (2004-05 base year) are given in **Table 1.1**.

Table 1.1: Gross State Domestic Product at current prices

Year	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP (₹ in crore)	7248860	8391691	9388876	10472807	11509810 [#]
Growth rate of GDP (percentage) of India	18.66	15.77	11.88	11.54	-
State's GSDP (₹ in crore)	203555	243269	293616	343663	402283
Growth rate of GSDP (percentage) of State	24.94	19.51	20.70	17.05	17.06

[#] Exclude three States namely Goa, A&N Islands and Chandigarh.

(Source: For GSDP, the information as available on CSO website as on 31 July 2015, MoSPI and Directorate of Economic and Statistical, Government of Bihar)

¹ States other than 11 states termed as Special Category States (Arunachal Pradesh, Assam, Jammu & Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand).

² The all India average of General Category States has been calculated on the basis of figures provided by 16 General Category States (excluding Delhi, Goa and Puducherry).

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Bihar during the current year. It analyses the significant changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.2 Part A* and the layout of the Finance Accounts is depicted in *Appendix 1.2 Part B*. This analysis has been made based on the Finance Accounts of the State and information obtained from the State Government. In order to comply with the recommendation of the Thirteenth Finance Commission (ThFC), the State Government enacted the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010 (FRBM) as given in *Appendix 1.3 Part A*. The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed by the FRBM (Amendment) Act, 2010 are given in *Appendix 1.3 Part B*.

1.1.1 Summary of fiscal transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2014-15) *vis-à-vis* the previous year (2013-14), while *Appendix 1.4* provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2014-15

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	68918.65	78417.54	Revenue Expenditure	62477.23	47058.87	25511.11	72569.98
Tax revenue	19960.68	20750.23	General services	22018.47	26303.07	105.11	26408.18
Non-tax revenue	1544.83	1557.98	Social services	26394.85	12019.55	19693.16	31712.71
Share of Union Taxes/Duties	34829.11	36963.07	Economic services	14060.06	8732.21	5712.84	14445.05
Grants from Government of India	12584.03	19146.26	Grants-in-aid and Contributions	3.85	4.04	0.00	4.04
Section-B: Capital & Others							
Misc. Capital Receipts	0.00	0.00	Capital outlay	14001.00	58.34	18092.07	18150.41
Recoveries of Loans and Advances	15.03	1493.06	Loans and Advances disbursed	807.38	32.35	336.36	368.71
Public debt receipts	9907.09	13917.53	Repayment of Public Debt	3119.56			3608.95
Inter State Settlement	0.00	0.00	Inter State Settlement	0.00			0.00
Contingency Fund	1450.43	1650.00	Contingency Fund	1450.43			1650.00
Public Account receipts	33457.78	40251.12	Public Account disbursements	29452.57			39200.48
Opening Cash Balance	3715.58	6156.39	Closing Cash Balance	6156.39			6337.11
Total	117464.56	141885.64	Total	117464.56			141885.64

(Source: Finance Accounts of the State for the year 2014-15)

The significant changes during 2014-15 over the previous year are given below:

- Revenue Receipts during the year increased by 13.78 *per cent* (₹ 9498.89 crore). The increase was due to increase in own tax revenue by 3.96 *per cent* (₹ 789.55 crore) and State's share of Union taxes/duties by 6.13 *per cent* (₹ 2133.96 crore).
- State's Own Tax Revenue (₹ 20750.23 crore) exceeded the ThFC assessment (₹ 13510.40 crore) by 53.59 *per cent* (₹ 7239.83 crore) and below the Budget Estimate (₹ 25662.95 crore) by 19.14 *per cent* (₹ 4912.72 crore). The increase was mainly due to increase in Taxes on vehicles by 15.05 *per cent* (₹ 126.08 crore), Taxes on Goods and Passengers by 2.35 *per cent* (₹ 102.25 crore) and State Excise by 1.54 *per cent* (₹ 48.86 crore).
- Non-Tax Revenue (NTR) (₹ 1557.98 crore) increased by 0.85 *per cent* (₹ 13.15 crore) over the previous year. However, the Non-Tax Revenue was 49.44 *per cent* (₹ 1523.70 crore) below the Budget Estimate (₹ 3081.68 crore) and 36.84 *per cent* (₹ 908.88 crore) below the assessment made by ThFC (₹ 2466.86 crore). The increase in Non-Tax Revenue was mainly owing to increase in non ferrous mining and metallurgical industries by ₹ 310.73 crore.
- Revenue expenditure (₹ 72569.98 crore) during the year increased by 16.15 *per cent* (₹ 10092.75 crore). The increase was mainly due to increase in expenditure on Social Services by 20.15 *per cent* (₹ 5317.86 crore), General Services by 19.94 *per cent* (₹ 4389.71 crore) and Economic Services by 2.74 *per cent* (₹ 385 crore). However, Revenue expenditure during the year was 20.92 *per cent* (₹ 19195.45 crore) below the Budget Estimate (₹ 91765.43 crore).
- During the year the Non-Plan expenditure (revenue and capital) increased by 8.37 *per cent* (₹ 3639.54 crore) and the Plan expenditure (revenue and capital) increased by 32.13 *per cent* (₹ 10602.61 crore), when compared with the year 2013-14.
- Recoveries of Loans and Advances increased by ₹ 1478.03 crore. Similarly, disbursements of Loans and Advances decreased by 54.33 *per cent* (₹ 438.67 crore). Capital Expenditure increased by 29.64 *per cent* (₹ 4149.41 crore) during the year.
- Public Account Receipts increased by 20.30 *per cent* (₹ 6793.34 crore) whereas disbursements increased by 33.10 *per cent* (₹ 9747.91 crore).
- The receipts under Public Debt increased by 40.48 *per cent* (₹ 4010.44 crore) whereas its repayment increased by 15.69 *per cent* (₹ 489.39 crore).
- The net impact of these transactions led to an increase by 2.94 *per cent* (₹ 180.72 crore) in the cash balance at the end of the year.

1.1.2 Review of the fiscal situation

The Government of Bihar had enacted the Bihar Fiscal Responsibility and Budget Management Act, 2006. Fiscal Responsibility and Budget Management (FRBM) Act 2006 was amended in the year 2010 and named as “The Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010”.

In compliance to this Act, State Government had prepared (February 2014) Medium Term Fiscal Plan (MTFP) with projection for the period 2014-15. In line with the recommendation of the Thirteenth Finance Commission (ThFC), the State was to eliminate revenue deficit and contain the fiscal deficit as a percentage of Gross State Domestic Product (GSDP) within three *per cent*.

Section (12) of FRBM Act, 2006 stipulates that the State Government will make rules for carrying out the provisions of this Act by issue of notification. But no rules have been framed under the Act till September 2015.

Table 1.3: Review of the Fiscal Situation

Fiscal variables	2014-15				
	ThFC targets for the State	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals
Revenue Deficit(-)/ Surplus (+) (₹ in crore)	0.00	0.00	10174.03	10174.03	5847.56
Fiscal Deficit/ GSDP (in per cent)	3.00	3.00	2.96	2.96	2.78
Ratio of total outstanding debt of the Government to GSDP (in per cent)	41.60	41.60	19.66	19.66	24.62

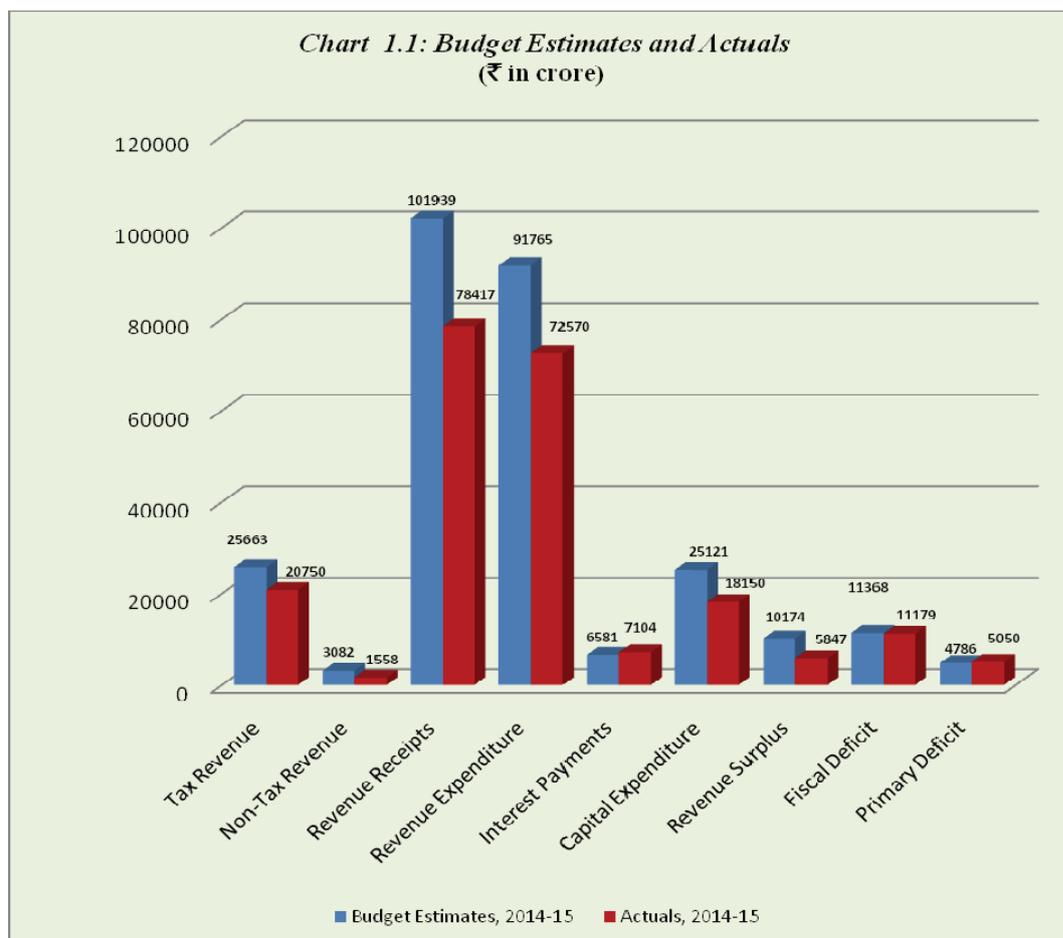
(Source: ThFC, FRBM Act, Budget and MTFP figures for the year 2014-15 and State Finance Accounts for the year 2014-15)

The State Government had revenue surplus since 2009-10 to 2014-15. The fiscal deficit as a percentage of GSDP was well within the limit prescribed in the FRBM Act.

1.1.3 Budget estimates and actuals

The budget presented by the State Government provides descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimate are indicative of non-attainment and non-optimisation of the desired fiscal objectives.

A **Chart 1.1** representing the Budget Estimates and actuals for some important Fiscal Parameters for year 2014-15 are depicted below. The details of actual *vis-à-vis* Budget Estimates are also given in **Appendix 1.5**.



(Source: Budget and State Finance Accounts for the year 2014-15)

The above chart indicates that during 2014-15 the following variations in the actuals against the BE took place as discussed below:

- Revenue receipts were lower than the projections made in the Budget Estimate by ₹ 23522 crore (23 per cent) mainly as a result of decrease in Tax revenue by ₹ 4913 crore (19 per cent) and non-tax revenue by ₹ 1524 crore (49 per cent) as compared to Budget Estimate.
- Revenue expenditure and Capital Expenditure were less than the Budget Estimate by ₹ 19195 crore (21 per cent) and ₹ 6971 crore (28 per cent). The variation in revenue expenditure was due to less expenditure of ₹ 11905 crore under Social services, ₹ 5543 crore under Economic services and ₹ 1747 crore under General services.
- Revenue surplus was less than the Budget Estimate by ₹ 4327 crore (43 per cent) mainly due to decrease in revenue receipts by ₹ 23522 crore than the projections made in the Budget Estimate.
- Fiscal deficit was less by ₹ 189 crore over the projections made in the Budget Estimates (₹ 11368 crore) mainly due to decrease in revenue expenditure by ₹ 19195 crore than that provisioned in the Budget Estimate.
- Primary deficit increased by ₹ 264 crore over the projection made in the Budget Estimate.

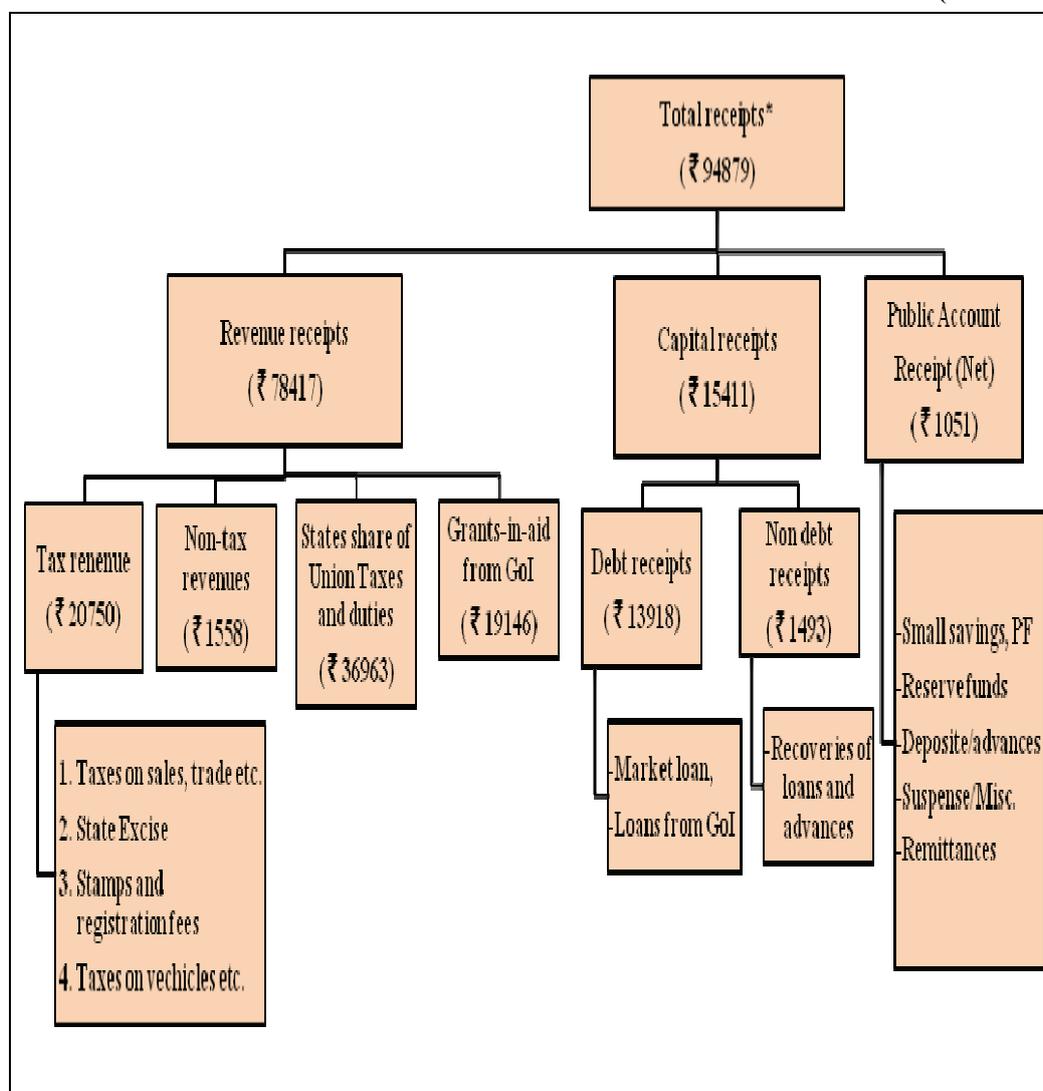
1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes/duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI. Besides the funds available in the Public Accounts after disbursement is also utilised by the Government to finance its deficit. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trend in various components of the receipts of the State during 2014-15.

Chart 1.2: Components and Sub-components of resources

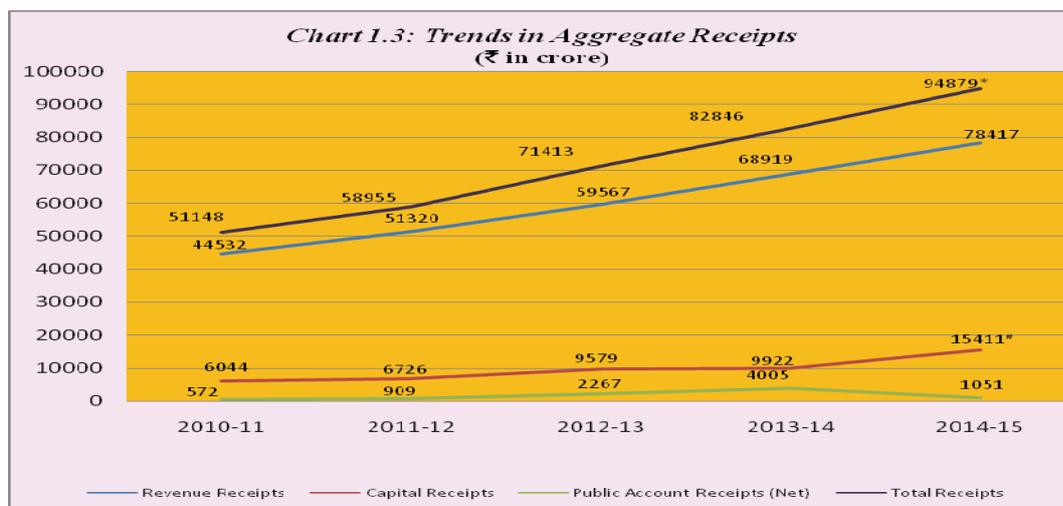
(₹ in crore)



* Total receipts include Revenue receipts, Capital receipts and Public Account Receipts (net).

(Source: Finance Accounts of the State for the year 2014-15)

The **Chart-1.3** depicts the trend of receipts during 2010-15 and **Chart 1.4** indicates the composition of these receipts during 2014-15.



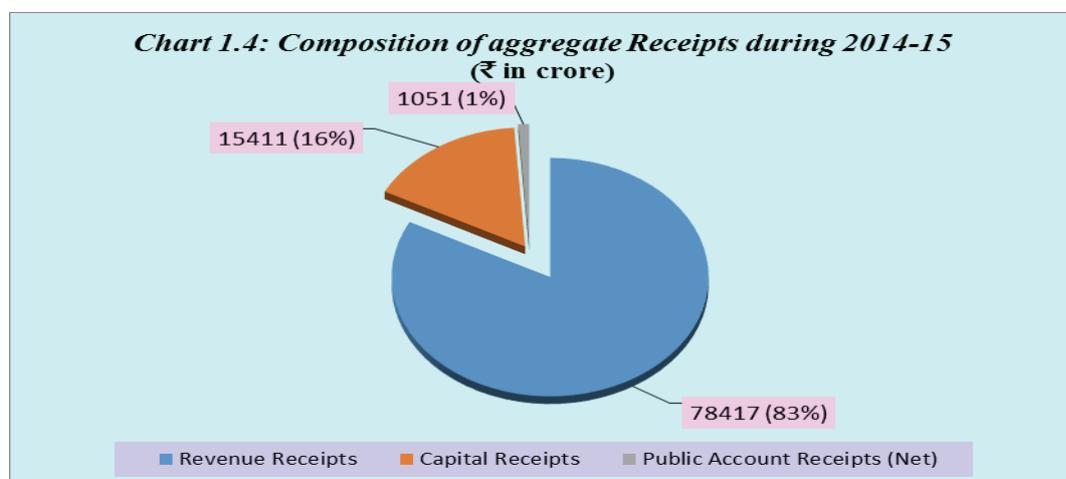
* Total receipts include Revenue receipts, Capital receipts and Public Account Receipts (Net).

Capital receipts include Public Debt Receipts, Recovery of Loans and Advances and Inter State Settlement.

(Source: Finance Accounts of the State for the respective years)

Total receipts increased by 86 per cent from ₹ 51148 crore in 2010-11 to ₹ 94879 crore in 2014-15. Further, there was an increase of receipts over the previous year by ₹ 12033 crore (15 per cent).

The following chart depicts the status of composition of receipts during 2014-15 as a percentage to the total receipts (₹ 94879 crore):



(Source: Finance Accounts of the State for the year 2014-15)

The share of revenue receipts in total receipts during 2014-15 was 83 per cent and it increased by ₹ 9498 crore (14 per cent) from ₹ 68919 crore in 2013-14 to ₹ 78417 crore in 2014-15.

The share of capital receipts in total receipts during 2014-15 was 16 per cent and it increased by ₹ 5489 crore (55 per cent) from ₹ 9922 crore in 2013-14 to ₹ 15411 crore in 2014-15.

Public Account Receipts represent the receipts for which the Government acts as banker /trustee for the Public money. Public Account Receipts (Net) in total receipts during 2014-15 was at one per cent and it decreased by ₹ 2954 crore (74 per cent) from ₹ 4005 crore in 2013-14 to ₹ 1051 crore in 2014-15.

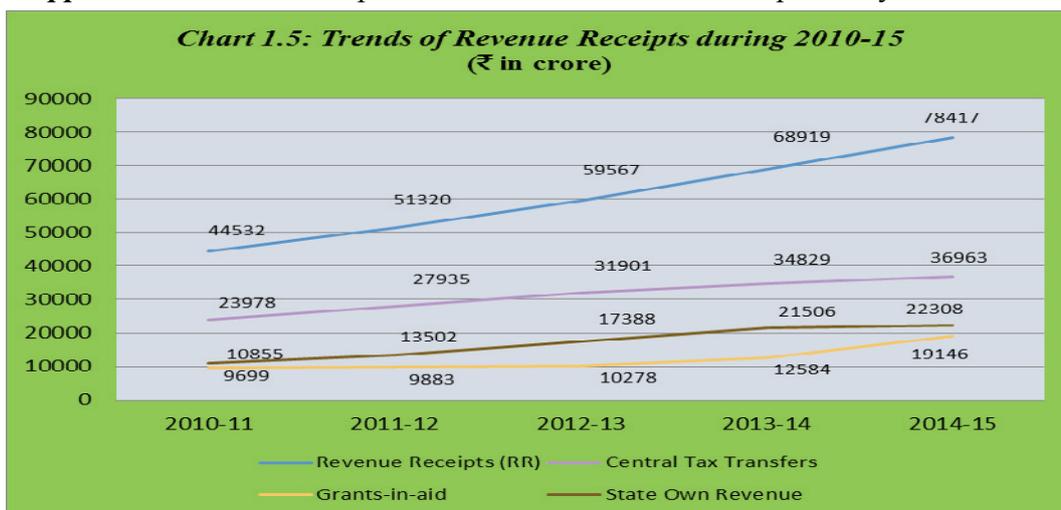
1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

The Government of India (GoI) has been transferring a sizeable quantum of funds directly to the State implementing agencies³ for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. As in the present mechanism these funds are not routed through the State Budget/State Treasury System, these are not reflected in the accounts of the State Government. As such, the Annual Finance Accounts of the State do not provide a complete picture of the resources under the control of the State Government. To present the holistic picture on availability of aggregate resources, funds directly transferred to State Implementing Agencies are presented in **Appendix 1.6**. However, Government of India decided (July 2013) to transfer funds for Centrally Sponsored Schemes/Additional Central Assistance directly to the State Governments through Consolidated Fund of the States in a phased manner from 2014-15 onwards.

During the year 2014-15 the Government of India directly transferred ₹ 651.74 crore only to the State implementing agencies which was less than the previous year by ₹ 8812.76 crore (93.11 per cent). The major recipients were District Planning Officer (Local Bodies) (₹ 246.50 crore i.e. 37.82 per cent), Indian Institute of Technology, Patna (Government Autonomous Bodies) (₹ 206.97 crore i.e. 31.76 per cent), All India Institute of Medical Sciences (Government Autonomous Bodies) (₹ 82.00 crore i.e. 12.58 per cent), Support to National Institute of Technology (NITs) including Ghani Khan Institute (₹ 46.00 crore i.e. 7.06 per cent) and National Child Labour Project including Grants-in-aid to Voluntary Agencies (₹ 10.72 crore i.e. 1.64 per cent).

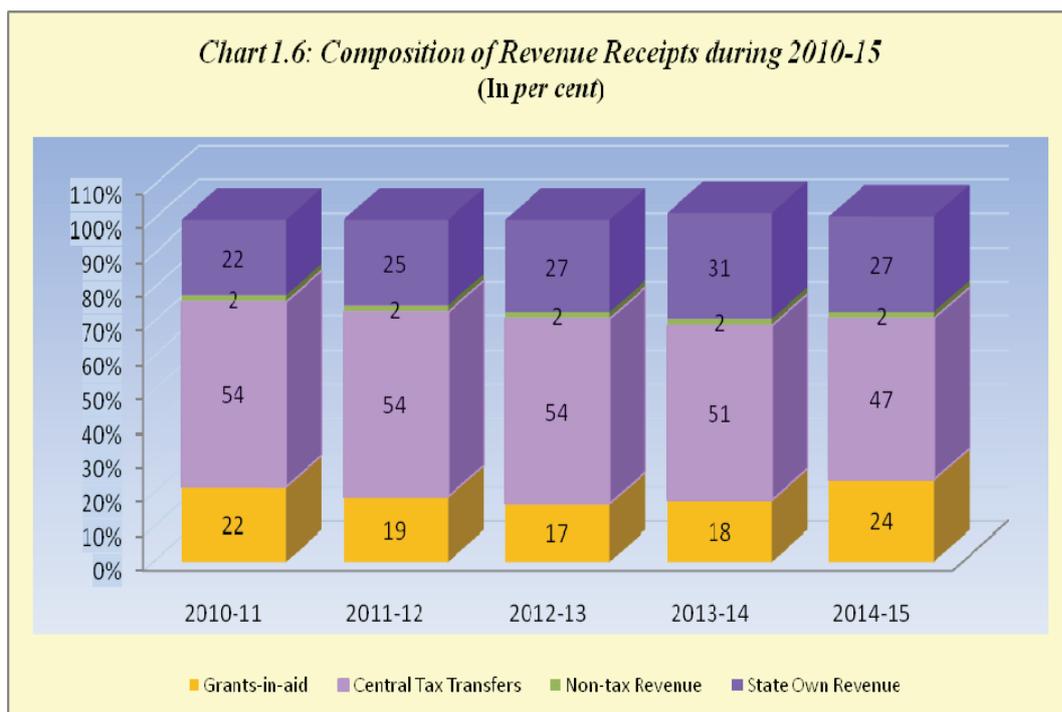
1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the revenue receipts of the State Government. The State's revenue receipts consist of its own tax and non-tax revenue, central tax transfers and Grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2010-15 are presented in **Appendix 1.7** and also depicted in **Charts 1.5** and **1.6** respectively.



(Source: Finance Accounts of the State for the respective years)

³ State implementing agencies include any organisation/institution including Non-Governmental organisation which is authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State.



(Source: Finance Accounts of the State for the respective years)

The Charts 1.5 and 1.6 indicate the following:

- Revenue receipts showed progressive increase from ₹ 44532 crore in 2010-11 to ₹ 78417 crore in 2014-15. The share of Grants-in-aid (GIA) from the Government of India increased from 22 per cent in 2010-11 to 24 per cent in 2014-15.
- State's own resources consist of tax revenue and non-tax revenue. The share of tax revenue in revenue receipt ranged between 22 and 31 per cent during 2010-15. The share of State Central Tax Transfer in revenue receipt ranged between 47 and 54 per cent during 2010-15. The share of State Non-tax Revenue in revenue receipt was two per cent during 2010-15.

The trends of revenue receipts relative to GSDP are presented in Table 1.4.

Table 1.4: Trends in Revenue Receipts relative to GSDP

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts (RR) (₹ in crore)	44532	51320	59567	68919	78417
Rate of growth of RR (per cent)	25.35	15.24	16.07	15.70	13.78
State's own tax (₹ in crore)	9870	12612	16253	19961	20750
Rate of growth of State's own tax (per cent)	22.00	27.78	28.87	22.81	3.95
GSDP (₹ in crore)	203555	243269	293616	343663	402283
Rate of growth of GSDP	24.94	19.51	20.70	17.05	17.06
R R/GSDP (per cent)	21.88	21.10	20.29	20.05	19.49
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t. GSDP	1.02	0.78	0.78	0.92	0.81
State's own tax buoyancy w.r.t. GSDP	0.88	1.42	1.39	1.34	0.23

(Source: Finance Accounts of the State for the respective years)

⁴ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one per cent.

The growth rate of revenue receipts of the State was in double digits during the period 2010-15. It declined from 25.35 *per cent* in 2010-11 to 13.78 *per cent* in 2014-15 (year to year downward).

The State's own-tax buoyancy ratio with reference to GSDP ranged between 0.23 *per cent* and 1.42 *per cent* during the year 2010-11 and 2014-15.

1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax revenues (NTR) for the year 2014-15 *vis-a-vis* assessment made by ThFC and State Government Budget projection are given in **Table 1.5** below:

Table 1.5: Projections and Actual receipt during 2014-15

(₹ in crore)			
	ThFC Projection	Budget projections	Actuals
Tax revenue	13510.40	25662.95	20750.23
Non-tax revenue	2466.86	3081.68	1557.98

(Source: State Finance Accounts, Budget and ThFC figures)

Though the State's tax revenue during 2014-15 exceeded the ThFC projections by ₹ 7239.83 crore but was less than the budget projections by ₹ 4912.72 crore. However, the non-tax revenue was alarmingly less than the projections of the ThFC and the State's budget projections by ₹ 908.88 crore and ₹ 1523.70 crore respectively which indicates unrealistic budget projections by the State.

1.3.1.1 Tax Revenue

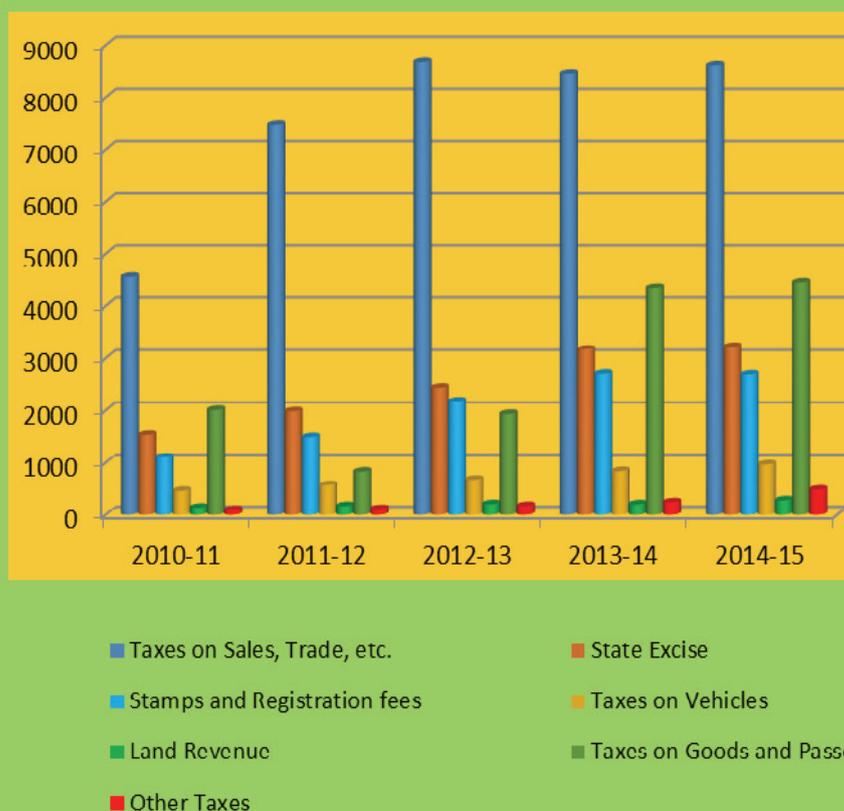
The tax revenues of the State increased by 110 *per cent* from ₹ 9870 crore in 2010-11 to ₹ 20750 crore during 2014-15. Major components of increase are shown in **Table 1.6** and **Chart 1.7**.

Table 1.6: Components of State's Own Tax Resources during 2010-15

(₹ in crore)						
	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage of increase over previous year
Taxes on Sales, Trade, etc.	4557	7476	8671	8453	8607	1.82
State Excise	1523	1981	2430	3168	3217	1.55
Stamps and Registration fees	1099	1480	2173	2712	2699	(-) 0.48
Taxes on Vehicles	456	569	673	837	964	15.17
Land Revenue	139	168	205	202	277	37.13
Taxes on Goods and Passengers	2006	828	1932	4349	4451	2.35
Other Taxes	90	110	169	240	535	122.92
Total	9870	12612	16253	19961	20750	3.95

(Source: Finance Accounts of the State for the respective years)

Chart 1.7: Major Component of Tax Revenue during 2010-15
(₹ in crore)



(Source: Finance Accounts of the State for the respective years)

Appendix 1.7 presents the time series data on the State Government finances during 2010-15. A perusal of the components of tax revenue in the *Appendix* reveals that:

- The revenue from taxes on sales, trade etc comprised the major share of tax revenue and was decreased from 46 *per cent* in 2010-11 to 41 *per cent* 2014-15.
- The share of State Excise remained static at 16 *per cent* in 2010-11 to 2014-15, except in 2013-14 (15 *per cent*).
- The share of Stamps and Registration fees increased from 11 *per cent* in 2010-11 to 13 *per cent* in 2014-15.
- The share of taxes on vehicles remained static at five *per cent* in 2010-11 and 2014-15.
- The share of taxes on goods and passengers increased from 20 *per cent* in 2010-11 to 21 *per cent* in 2014-15.
- The share of other taxes increased from one *per cent* in 2010-11 to three *per cent* in 2014-15.

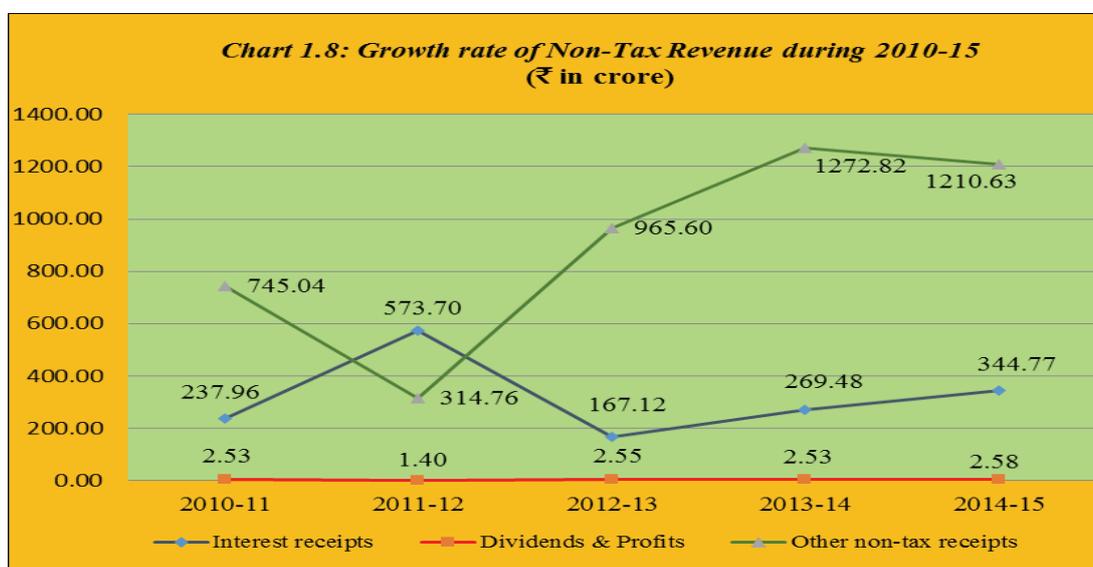
1.3.1.2 Non-Tax Revenue

Non-Tax Revenue (₹ 1557.98 crore) constituted 1.99 per cent of total revenue receipts during 2014-15. NTR collection was higher by ₹ 13.15 crore than the previous year. Comparative study of various component of Non-tax Revenue from 2010-11 to 2014-15 is shown in **Table 1.7** and **Chart 1.8**.

Table 1.7: Growth rate of Non-Tax Revenue

Revenue Head (NTR)	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase over previous year
Interest receipts	237.96	573.70	167.12	269.48	344.77	27.94
Dividends & Profits	2.53	1.40	2.55	2.53	2.58	1.98
Other non-tax receipts	745.04	314.76	965.60	1272.82	1210.63	(-) 4.89
Total	985.53	889.86	1135.27	1544.83	1557.98	0.85

(Source: Finance Accounts for the State for the respective years)



(Source: Finance Accounts of the State for the respective years)

1.3.2 Grants-in-aid from GoI

Grants-in-aid from GoI increased from ₹ 9698.56 crore in 2010-11 to ₹ 19146.26 crore in 2014-15 as shown in **Table 1.8**.

Table 1.8: Grants-in-aid from GoI

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15	
Non-Plan Grants	1924.78	2562.62	2412.58	3288.13	3271.21	
Grants for State Plan Schemes	5456.95	5065.39	5051.97	6238.39	14935.68	
Grants for Central Plan Schemes	175.70	95.78	35.69	136.65	117.49	
Grants for Centrally Sponsored Schemes	2141.13	2159.19	2777.68	2920.86	821.88	
Grants for Special Plan Schemes	0.00	0.00	0.00	0.00	0.00	
Total	9698.56	9882.98	10277.92	12584.03	19146.26	
Percentage of increase over previous year		28.22	1.90	4.00	22.44	52.15
Revenue Receipts	44532	51320	59567	68919	78417	
Total grants as a percentage of Revenue Receipts	21.78	19.26	17.25	18.26	24.42	

(Source: Finance Accounts of the State for the respective years)

The increase of GoI Grants by ₹ 6562.23 crore in 2014-15 over the previous year was due to increase in Grants for State Plan Schemes (₹ 8697.29 crore).

1.3.3 Debt waiver under the debt consolidation and relief facilities

The ThFC had framed a scheme of debt relief of central loans called the Debt consolidation and relief facilities based on the fiscal performance of the State linked to the reduction of deficits in the States. The ThFC had extended this facilities to few States which includes GoB. Under this scheme, Government of Bihar availed no Debt consolidation and relief facilities during 2014-15.

1.3.4 Central Tax transfers

The ThFC had recommended the State's share of Central Taxes to be increased to 32 per cent from 30.50 per cent as recommended by Twelfth Finance Commission (Twelfth-FC). The State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax has been fixed at 10.917 and 11.089 per cent respectively. The share of Union Taxes received during 2014-15 (₹ 36963.07 crore) was less by ₹ 4811.98 crore than the estimate (₹ 41775.05 crore). However, there was an increase in State's share of Union Taxes/Duties by ₹ 2133.96 crore over previous year mainly under Corporation Tax (₹ 1194.25 crore), Taxes on Income other than Corporation Tax (₹ 1504.39 crore), Customs (₹ 295.24 crore) and decrease in Service Tax (₹ 224.92 crore).

1.3.5 Optimisation of the ThFC Grants

The ThFC had recommended ₹ 11588.70 crore as transfer to the State during 2010-15. The actual release of funds and utilisation of the transfer to the State on the recommendation of the ThFC are summarised in the **Table 1.9**.

Table 1.9: Position of the transfer and expenditure

					(₹ in crore)
Sl. No.	Transfers	Recommen- -dation of ThFC	Actual release	Expen- -diture	Unutilised Grants
1.	Basic Grant (ULBs)	476.00	482.34	482.34	0.00
2.	Performance Grants (ULBs)	252.03	68.77	68.77	0.00
3.	Basic Grant (PRIs)	3239.10	3282.27	3282.27	0.00
4.	Performance Grant (PRIs)	1714.97	1690.65	1690.65	0.00
5.	Roads & Bridges	464.00	464.00	464.00	0.00
6.	Elementary education	4018.00	4018.00	4018.00	0.00
7.	Disaster relief	1386.20	1383.21	250.94	1132.27
8.	Environment (Forest) related grant	38.40	21.13	5.14	15.99
9.	Reduction in the Infant Mortality Rate	0.00	36.81	0.00	36.81
Total		11588.70	11447.18	10262.11	1185.07

(Source: Information furnished by Government of Bihar)

Analysis of above information pertaining to releases made by GoI in pursuance of ThFC recommendations during 2010-15 and its utilisation under the respective heads of accounts by the State Government showed that against release of ₹ 11447.18 crore, ₹ 10262.11 crore (89.65 per cent) was expended during 2010-15 leaving unspent balance of ₹ 1185.07 crore. The amount of Disaster relief and Environment (Forest) related grants of ₹ 1132.27 crore and ₹ 15.99 crore respectively remained unutilised along with the entire GIA of ₹ 36.81 crore for Reduction in the Infant Mortality Rate.

1.4 Capital Receipts

Capital Receipt increased from ₹ 6044 crore in 2010-11 to ₹ 15411 crore (155 *per cent*) in 2014-15. The trends in growth and composition of Capital Receipts are given in **Table 1.10**.

Table 1.10: Trends in growth and composition of receipts

Sources of State's Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Receipts (CR)	6044	6726	9579	9922	15411
Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
Loans and advances from GoI	781.53	826.56	508.02	549.66	718.25
Recovery of Loans and Advances	12	23	25	15	1493
Public Debt Receipts	6032	6628	9554	9907	13918
Rate of growth of public debt receipts	(-) 2	10	44	04	40
Rate of growth of non-debt capital receipts	-	-	-	-	-
GSDP	203555	243269	293616	343663	402283
Rate of growth of GSDP	24.94	19.51	20.70	17.05	17.06
Rate of growth of CR (<i>per cent</i>)	(-) 2	11	42	04	55

(Source: Finance Accounts of the State for the respective years)

1.4.1 Recoveries of loans and advances

Recovery of loans and advances increased from ₹ 15.03 crore in 2013-14 to ₹ 1493.06 crore in 2014-15. It consists of loans for Statutory Corporations (₹ 1475.06 crore), Government Servant (₹ 15.04 crore) and Co-operative Societies/Co-operative Corporations/Banks (₹ 2.96 crore).

1.4.2 Debt Receipts from internal sources

Public debt receipts increased from ₹ 9907 crore in 2013-14 to ₹ 13918 crore (40.49 *per cent*) in 2014-15 which mainly consists of Market loan (₹ 8100 crore), loans from National Bank for Agricultural and Rural Development (₹ 1151 crore) and special securities issued to National Small Saving fund of Central Government (₹ 3945 crore).

1.5 Public Account Receipts (Net)

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. Here the Government acts as a banker. The balance after disbursement is the fund available with the Government for use. **Table 1.11** below depicts the components of public account receipts (Net) during the period 2010-15.

Table 1.11: Components of Public Account Receipts (Net)

Resources under various heads	2010-11	2011-12	2012-13	2013-14	2014-15
Public Account Receipts (Net)					
a. Small Savings, Provident Fund etc.	252.70	(-) 2.13	(-) 215.64	(-) 297.90	(-) 182.77
b. Reserve Fund	183.72	572.36	530.89	698.58	730.13
c. Deposits and Advances	50.94	932.91	2199.05	3668.40	2222.58
d. Suspense and Miscellaneous	4.91	(-) 556.93	(-) 266.52	(-) 44.86	(-) 1707.32
e. Remittances	79.96	(-) 36.82	19.52	(-) 19.01	(-) 11.98
Total	572.23	909.39	2267.39	4005.21	1050.64

(Source: Finance Accounts of the State for the respective years)

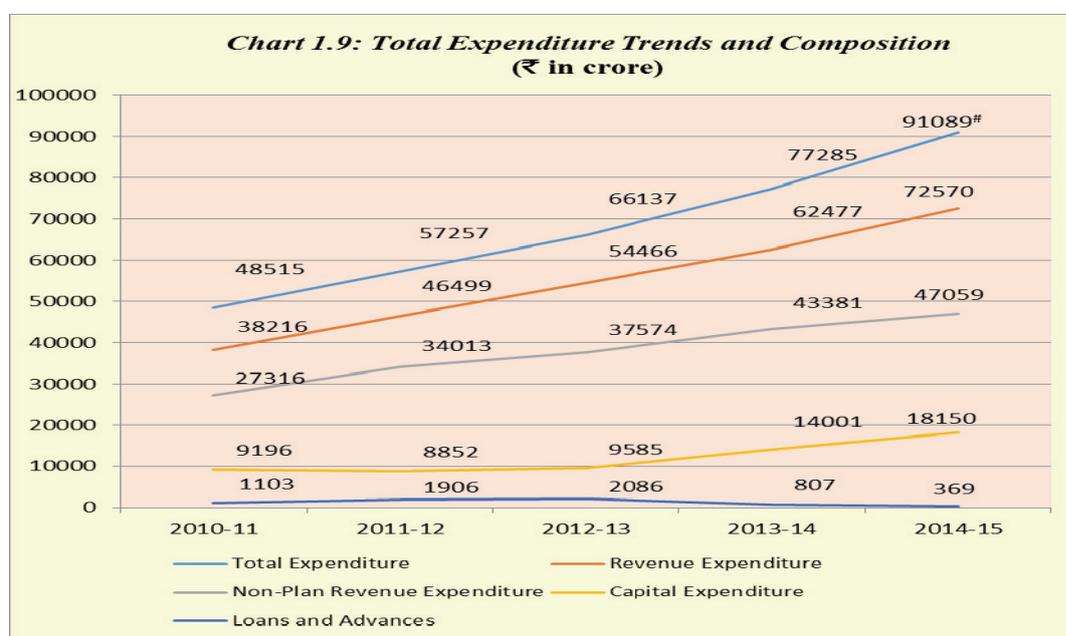
Public Account Receipts (Net) increased from ₹ 572.23 crore in 2010-11 to ₹ 1050.64 crore in 2014-15. Major increase in Public Account Receipts was due to increase in Deposit and Advances (₹ 2171.64 crore) and Reserve Fund (₹ 546.41 crore) during 2014-15.

1.6 Application of resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal corrections and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development and social sectors.

1.6.1 Growth and Composition of Expenditure

Chart 1.9 presents the trends in total expenditure over a period of five years (2010-15).



[#] Total expenditure does not include public debt repayment.

(Source: Finance Accounts of the State for the respective years)

- The total expenditure comprising revenue expenditure, capital expenditure and loans and advances, increased from ₹ 48515 crore in 2010-11 to ₹ 91089 crore (88 per cent) in 2014-15.
- The increase of ₹ 13804 crore in total expenditure in 2014-15 over the previous year was mainly due to increase of ₹ 10093 crore (16 per cent) in revenue expenditure and ₹ 4149 crore (30 per cent) in capital expenditure.
- Major Capital expenditure increased on other rural development programme from ₹ 1934 crore in 2013-14 to ₹ 4648 crore in 2014-15 (140 per cent), on public works from ₹ 412 crore in 2013-14 to ₹ 985 crore in 2014-15 (139 per cent) and on Water Supply and Sanitation ₹ 618 crore in 2013-14 to ₹ 885 crore (43 per cent) in 2014-15.

- Major Revenue expenditure increased in Medical and Public Health from ₹ 1753 crore in 2013-14 to ₹ 2915 crore (66 per cent) in 2014-15, Social Securities and Welfare from ₹ 2698 crore in 2013-14 to ₹ 4311 crore (60 per cent) in 2014-15 and Police from ₹ 3805 crore in 2013-14 to ₹ 4620 crore (21 per cent) in 2014-15.

1.6.2 Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and make payment for past obligations and as such does not result in any addition to the State's infrastructure and services network. Trends in Revenue expenditure-basic parameters are given below **Table 1.12**.

Table 1.12: Revenue expenditure-basic parameters

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue expenditure (RE), of which (₹ in crore)	38216	46499	54466	62477	72570
Non-Plan revenue expenditure (NPRE)	27316	34012	37574	43381	47059
Plan revenue expenditure (PRE)	10900	12487	16892	19096	25511
Rate of Growth of					
RE (per cent)	17.28	21.67	17.13	14.71	16.15
NPRE (per cent)	13.13	24.51	10.47	15.45	8.48
PRE (per cent)	29.16	14.56	35.28	13.05	33.59
Revenue expenditure as percentage of TE	78.77	81.21	82.35	80.84	79.67
NPRE/GSDP (per cent)	13.42	13.98	12.80	12.62	11.70
NPRE as percentage of TE	56.30	59.40	56.81	56.13	51.66
NPRE as percentage of RR	61.34	66.27	63.08	62.94	60.01
Buoyancy of revenue expenditure with					
GSDP (ratio)	0.69	1.11	0.83	0.86	0.95
Revenue receipts (ratio)	0.68	1.42	1.07	0.94	1.17

(Source: Finance Accounts of the State for the respective years)

Revenue Expenditure

It would be seen from the above table that the Revenue expenditure increased during 2014-15 by ₹ 10093 crore (16.15 per cent) over the previous year and was 79.67 per cent of the total expenditure⁵.

Non-plan revenue expenditure

The non-plan revenue expenditure (NPRE) during 2014-15 increased by ₹ 3678 crore (8.48 per cent) mainly due to increase in the expenditure under Information and Broadcasting by ₹ 30.50 crore (45.73 per cent), Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes by ₹ 42.05 crore (38.00 per cent) and General Economic Services by ₹ 50.21 crore (26.22 per cent) as detailed in **Appendix 1.4**.

Plan revenue expenditure

The plan revenue expenditure (PRE) during 2014-15 increased by ₹ 6415 crore (33.59 per cent) mainly due to increase in the expenditure under Health and Family Welfare by ₹ 1026.16 crore (351.06 per cent), Social Welfare and

⁵ It includes Revenue Expenditure, Capital Expenditure and Disbursement of Loans and Advances

Nutrition by ₹ 1583.55 crore (41.12 per cent) and Rural Development by ₹ 277.07 crore (16.47 per cent) as detailed in **Appendix 1.4**.

1.6.3 Committed Expenditure

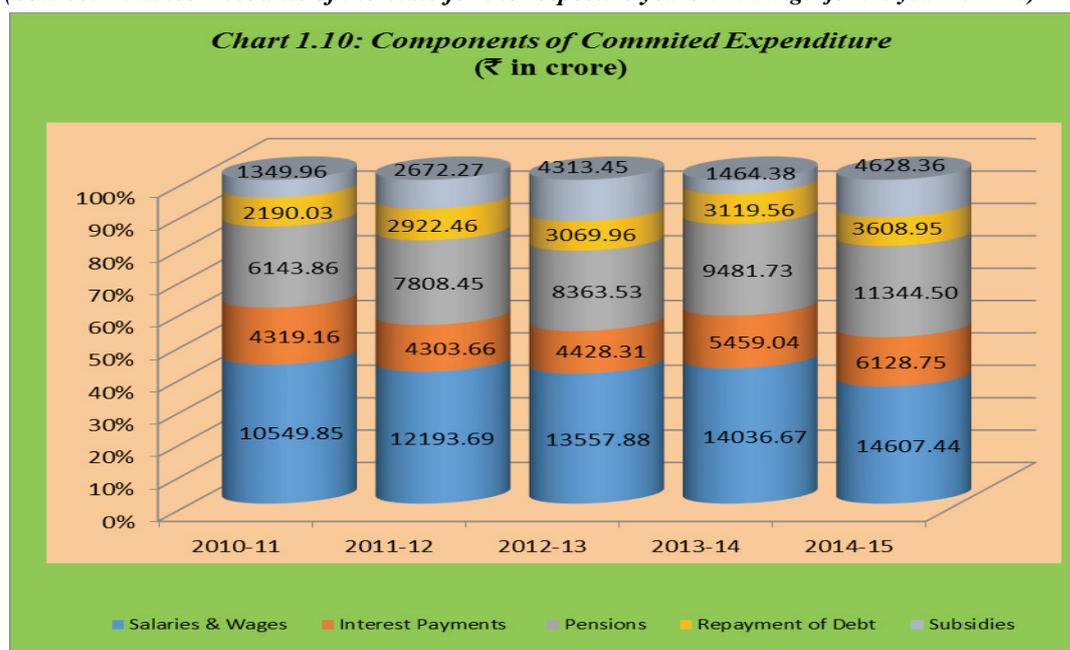
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure of salaries and wages, pensions and subsidies. **Table 1.13** and **Chart 1.10** present the trends in the expenditure on these components during 2010-15.

Table 1.13: Components of committed expenditure during 2010-15

Sl. No.	Components of Committed Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
						BE	Actual Expenditure
1	Salaries & wages of which	10549.85 (23.69)	12193.69 (23.76)	13557.88 (22.76)	14036.67 (20.37)	19058.83	14607.44 (18.63)
1(a)	Non-Plan head	9954.35 (22.35)	11494.50 (22.40)	12865.06 (21.60)	13315.36 (19.32)	18204.75	13910.31 (17.74)
1(b)	Plan head	595.51 (1.34)	699.19 (1.36)	692.82 (1.16)	721.31 (1.05)	854.09	697.13 (0.89)
2	Interest Payments	4319.16 (9.70)	4303.66 (8.39)	4428.31 (7.43)	5459.04 (7.92)	6581.46	6128.75 (7.82)
3	Expenditure on Pensions	6143.86 (13.80)	7808.45 (15.22)	8363.53 (14.04)	9481.73 (13.76)	11666.33	11344.50 (14.47)
4	Repayment of Debt	2190.03 (20.76)	2922.46 (23.97)	3069.96 (5.15)	3119.56 (4.53)	3562.90	3608.95 (4.60)
5	Subsidies	1349.96 (3.03)	2672.27 (5.21)	4313.45 (7.24)	1464.38 (2.12)	0.00	4628.36 (5.90)
6	Total (1+2+3+4+5)	24552.86 (55.13)	29900.53 (58.26)	33733.13 (56.63)	33561.38 (48.70)	59928.36	54925.44 (70.04)
7	Other Components (8-6)	13663.06 (30.68)	16598.96 (32.34)	20733.02 (34.81)	28915.85 (41.96)	31837.07	17644.54 (22.50)
8	Revenue Expenditure	38215.92	46499.49	54466.15	62477.23	91765.43	72569.98
9	Revenue Receipts	44532.32	51320.17	59566.66	68918.65	101939.46	78417.54

Figures in the parentheses indicate percentage of Actual Expenditure to Revenue Receipts

(Source: Finance Accounts of the State for the respective years and Budget for the year 2014-15)



(Source: Finance Accounts of the State for the respective years)

Expenditure on Salaries

Expenditure on salaries as a percentage of revenue receipts decreased from 20.37 *per cent* in 2013-14 to 18.63 *per cent* in 2014-15. The expenditure of ₹ 14607.44 crore on salaries was higher than ThFC assessment (₹ 11536.84 crore) by ₹ 3070.60 crore but were lower than the budget estimates (₹ 19058.83 crore) by ₹ 4451.39 crore.

Expenditure on pension payment

Expenditure on Pension payment grew up from ₹ 6143.86 crore in 2010-11 to ₹ 11344.50 crore in 2014-15 i.e. an increase of ₹ 5200.64 crore (84.65 *per cent*), pension payments alone accounted for 14.47 *per cent* of revenue receipts of the State during the year and increased by ₹ 1862.77 crore (19.65 *per cent*) over the previous year.

Interest Payments

Expenditure on interest payments (₹ 6128.75 crore) was 12.27 *per cent* higher than the last year. The percentage of interest payment to revenue receipts decreased from 9.70 *per cent* in 2010-11 to 7.82 *per cent* in 2014-15. Interest payments (₹ 6128.75 crore) during 2014-15 were higher than the assessment made by ThFC (₹ 5978.32 crore) and below the budget estimates (₹ 6581.46 crore).

Expenditure on Repayment of Debt

Expenditure on Repayment of Debt as a percentage of revenue receipts decreased from 20.76 *per cent* in 2010-11 to 4.60 *per cent* in 2014-15. This expenditure was marginally higher than the Budget estimates (₹ 3562.90 crore) by ₹ 46.05 crore (1.29 *per cent*).

Subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society, Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public services to the people. Budgetary support to financial institutions, inadequate return on investments and poor recovery of user charges from social and economic services provided by the State Government fall in the category of implicit subsidies.

The total subsidies during the current year was ₹ 4628.36 crore which was 216.06 *per cent* higher than previous year and constituted 5.90 *per cent* of revenue receipt. Of this, ₹ 3088.86 crore was provided to Social Welfare Department, ₹ 564.66 crore to Food and Consumer Protection Department and ₹ 105.30 crore to Sugarcane Industries Department.

Implicit Subsidies

The State Government incurred expenditure on implicit subsidies which are enumerated in the **Table 1.14** below:

Table 1.14: Implicit Subsidies given in 2014-15

(₹ in crore)		
Sl. No.	Name of the Scheme	Expenditure
1.	Chief Minister Uniform Scheme (Elementary Education)	326.34
2.	Chief Minister Girls Uniform Scheme (Elementary Education)	213.50
3.	Chief Minister Uniform Scheme (Elementary Education for SCs)	47.59
4.	Chief Minister Girls Uniform Scheme (Secondary Education)	131.66
5.	Chief Minister Uniform Scheme (Secondary +2 Education)	37.26
6.	Chief Minister Boys Bicycle Scheme (Secondary Education)	148.93
7.	Chief Minister Girls Bicycle Scheme (Secondary Education)	143.97
8.	Chief Minister Boys Bicycle Scheme (Secondary Education for SCs)	24.81
9.	Chief Minister Girls Bicycle Scheme (Secondary Education for SCs)	24.10
Total		1098.16

(Source: Information furnished by Education Department of Government of Bihar)

It would be seen from the **Table 1.14** that during 2014-15, the State Government incurred an expenditure of ₹ 1098.16 crore for providing uniform and bicycle to the students of Primary and Secondary Education.

1.6.4 Financial Assistance by the State Government to local bodies and other institutions

The status of assistance provided by the State Government by way of grants-in-aid to Local bodies and other institutions during the period 2010-15 is presented in the **Table 1.15** below:

Table 1.15: Financial Assistance to Local Bodies and other institutions

(₹ in crore)					
Financial Assistance to Institutions	2010-11	2011-12	2012-13	2013-14	2014-15
Educational Institutions (Aided Schools, Aided Colleges, Universities)	1940.11	5581.07	8331.34	8420.44	11477.94
Municipal Corporations and Municipalities	690.21	557.30	873.56	1009.88	626.46
Zila Parishad and other Panchayati Raj Institutions	1515.34	2534.41	2595.15	3506.69	2425.69
Development Agencies	394.24	3029.74	3079.26	5683.72	6938.67
Hospitals and other Charitable Institutions	53.67	25.00	-	67.12	101.05
Other Institutions	28.25	2716.16	2574.43	247.16	789.48
Total	4621.82	14443.68	17453.74	18935.01	22359.29
Assistance as per percentage of RE	12.09	31.06	32.05	30.31	30.81

(Source: Finance Accounts of the State for the respective years)

An analysis of the above table reveals that the financial assistance during 2014-15 increased to ₹ 22359.29 crore from ₹ 18935.01 crore in 2013-14. The increase of ₹ 3424.28 crore (18.08 per cent) over the previous year was primarily due to increase in assistance to Educational Institutions (₹ 3057.50 crore), Development agencies (₹ 1254.95 crore), Hospitals and other Charitable Institutions (₹ 33.93 crore) and Other Institutions (₹ 542.32 crore). The assistance to Municipal Corporations and Municipalities and Zila Parishad and other Panchayati Raj Institutions however, decreased by ₹ 383.42 crore and ₹ 1081 crore respectively.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of expenditure (i.e. adequate provisions for providing Public Services); efficiency of expenditure use and effectiveness (assessment of outlay-outcome relationship for selected services).

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sector and economic infrastructure are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like, education, health etc.

Table 1.16 analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2014-15.

Table 1.16: Fiscal Priority and Fiscal capacity of the State in 2011-12 and 2014-15

Fiscal Priority by the State	(In per cent)					
	AE/ GSDP	DE ⁵ / AE	SSE/ AE	CE/ AE	Edn/ AE	Health/ AE
#General Category States Average (Ratio) 2011-12*	15.98	65.39	36.63	13.23	17.10	4.68
Bihar's Average (Ratio) 2011-12	23.54	67.93	34.12	15.46	17.84	3.71
General Category State Average (Ratio) 2014-15	16.49	69.12	36.50	14.01	16.23	5.04

Fiscal Priority by the State	AE/ GSDP	DE ⁵ / AE	SSE/ AE	CE/ AE	Edn/ AE	Health/ AE
Bihar's Average (Ratio) 2014-15	22.64	69.07	36.65	19.93	18.15	3.96
# All India average of General Category States has been calculated on the basis of figures provided by 18 General Category States and nine Special Category States. * As per cent of GSDP AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure, Edn: Education ⁵ DE includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.						

(Source: State Finance Accounts of respective years, Directorate of Economics and Statistics, Government of Bihar for GSDP)

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads⁶ for social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁷. Apart from improving the allocation towards development expenditure⁸, particularly in view of the fiscal space being created on account of the decline in the expenditure debt servicing in the recent years, the efficiency of expenditure use is also reflected in the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on the operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure, the better would be quality of expenditure.

The status of efficiency of expenditure and its use in selected services is depicted in the **Table 1.17**.

Table 1.17: Efficiency of Expenditure and its use in selected Services

Sector	2013-14		2014-15	
	Ratio of CE to TE	In RE share of S&W	Ratio of CE to TE	In RE share of S&W
Social Services (SS)				
General Education	4.67	33.52	1.47	28.49
Health and Family Welfare	17.88	74.76	8.76	50.99
Water Supply, Sanitation, Housing and Urban Development	17.69	7.87	19.88	6.63
Total (SS)	8.51	34.09	5.96	28.25
Economic Services (ES)				
Agriculture & Allied Activities	13.00	14.93	5.11	14.37
Irrigation and Flood Control	63.39	56.27	58.26	58.00
Power & Energy	36.96	0.00	52.53	0.00
Transport	74.76	15.44	80.83	22.81
Total (ES)	48.29	14.40	51.99	14.23
Total (SS+ES)	26.33	27.90	26.18	24.24

TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages.

(Source: Finance Accounts of the State for the respective years)

⁶ Development heads include Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

⁷ Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a goods leads to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of rights; pollution free air and other environmental goods and road infrastructure, etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay to the Government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.

⁸ The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

Analysis on the sector wise expenditure and its relation to developmental indices indicates that capital expenditure of these selected socio-economic services as a percentage of the total expenditure on these heads decreased from 26.33 *per cent* in 2013-14 to 26.18 *per cent* in 2014-15. Share of salaries and wages in revenue expenditure of these heads decreased from 27.90 *per cent* in 2013-14 to 24.24 *per cent* in 2014-15, which indicated a positive shift in the State finances.

In the selected services, the percentage of capital expenditure on Social Services to total expenditure decreased from 8.51 *per cent* in 2013-14 to 5.96 *per cent* in 2014-15. The percentage of capital expenditure on the selected Economic Services to total expenditure increased from 48.29 *per cent* in 2013-14 to 51.99 *per cent* in 2014-15. The decrease observed was mainly under Health and Family Welfare in Social Services and Agriculture and Allied Activities and Irrigation and Flood Control in Economic Services.

The share of salary and wages in revenue expenditure on the selected social services decreased from 34.09 *per cent* in 2013-14 to 28.25 *per cent* in 2014-15 while the share of salary and wages in revenue expenditure on the selected Economic Services decreased from 14.40 *per cent* in 2013-14 to 14.23 *per cent* in 2014-15. The decrease observed was mainly under General Education (5.03 *per cent*), Health and Family Welfare (23.77 *per cent*) and Water Supply, Sanitation, Housing and Urban Development (1.24 *per cent*). The increase observed was mainly under Irrigation and Flood Control (1.73 *per cent*) and Transport (7.37 *per cent*) in the Economic Services.

1.8 Financial Analysis of State Government Expenditure and Investment

1.8.1 Incomplete projects/works

The blocking of funds on incomplete projects/works (including projects/works stopped due to litigation) impinges negatively on the quality of expenditure. The department-wise information pertaining to incomplete projects/works as on 31 March 2015 is given in **Table 1.18**. Altogether, 211 projects/works (estimated cost ₹ 3404.88 crore) were due for completion up to March 2015, but remained incomplete resulting in blocking of ₹ 1300.78 crore. The physical progress of incomplete projects/works ranged between zero to 96 *per cent* as of March 2015⁹.

Table 1.18: Department-wise Profile of Incomplete Projects/works

(₹ in crore)			
Name of Department	No. of Incomplete Projects/works	Estimated cost	Progressive expenditure upto March 2015
Water Resources	41	2161.60	767.55
Public Health Engineering	104	459.79	204.23
Road Construction	23	571.24	236.02
Building Construction	18	129.95	55.59
Local Area Engineer Organisation	14	31.12	11.53
Rural Work	9	36.95	22.12
National Highways	2	14.23	3.74
Total	211	3404.88	1300.78

(Source: Finance Accounts of the State for the year 2014-15)

⁹ Appendix-IX of the Finance Accounts for the year 2014-15.

Delay in completion of projects/works invites the risk of cost escalation. Besides, due to delay in completion of the projects, the intended benefits from the projects could not be achieved. Thus, works need to be completed in time to avoid time and cost overruns.

1.8.2 Investments and returns

As of 31 March 2015, the State Government had invested ₹ 7068.79 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operative Institutions as indicated in **Table 1.19**.

Table 1.19: Return on Investment

Investment/Return/Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Investment at the end of the year (₹ in crore)	905.24	920.82	941.17	2867.18	7068.79
Return (₹ in crore)	2.53	1.40	2.55	2.53	2.58
Return (<i>per cent</i>)	0.28	0.15	0.27	0.09	0.04
Average rate of interest ¹⁰ on Government borrowing (<i>per cent</i>)	6.87	6.35	5.79	6.28	6.19
Difference between interest rate and return (<i>per cent</i>)	6.59	6.20	5.52	6.19	6.15

(Source: Finance Accounts of the State for the respective years)

There was return of ₹ 2.58 crore only against the investment of ₹ 7068.79 crore during 2014-15.

As may be seen from **Table 1.19** above, the average return on these investments was 0.17 *per cent* during last five years while the State Government paid average interest rate of 6.30 *per cent* on its borrowings during 2010-15. Gap between the interest rate on borrowings and the rate of return on investment has progressively shown a decreasing trend since 2010-11 to 2012-13.

Of ₹ 7068.79 crore invested by the State Government in the share capital of different entities, ₹ 6545.39 crore in 53 Government Companies, ₹ 383.90 crore in 16 Co-operative Institutions and Local Bodies, ₹ 105.63 crore in three Statutory Corporations, ₹ 30.19 crore in one Rural Bank and ₹ 3.68 crore in nine Other Joint Stock Companies and Partnerships was invested. Government invested ₹ 4201.61 crore during the year. Out of this ₹ 4200.61 crore was invested in Government companies and ₹ one crore was invested in Co-operative Institutions and Local Bodies.

1.8.3 Loans and advances by the State Government

In addition to the investments in Co-operative Institutions, Corporations and Companies, State Government has also been providing loans and advances to many of these institutions/organisations.

Table 1.20 presents the outstanding loans and advances as on 31 March 2015 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.20: Average Interest received on Loans Advanced by the State Government
(₹ in crore)

Amount of Loans/Interest Receipts/ Cost of Borrowings	2012-13	2013-14	2014-15
Opening Balance	18525.76	20587.01	21379.36
Amount advanced during the year	2085.95	807.38	368.71
Amount repaid during the year	24.70	15.03	1493.06
Closing Balance	20587.01	21379.36	20255.01
Net addition	2061.25	792.35	(-) 1124.35

¹⁰ Average rate of interest = Interest Payment*100/Fiscal Liabilities.

Amount of Loans/Interest Receipts/ Cost of Borrowings	2012-13	2013-14	2014-15
Interest Receipts	167.12	269.48	344.77
Interest receipts as percentage of outstanding Loans and advances	0.81	1.26	1.70
Interest payments as percentage of outstanding fiscal liabilities of the State Government.	5.79	6.28	6.19
Difference between interest payments and interest receipts (<i>per cent</i>)	(-) 4.98	(-) 5.02	(-) 4.49

(Source: Finance Accounts of the State for the respective years)

The quantum of loans advanced decreased from ₹ 807.38 crore in 2013-14 to ₹ 368.71 crore in 2014-15. Repayments also increased from ₹ 15.03 crore in 2013-14 to ₹ 1493.06 crore in 2014-15. The difference between the interest payments and interest receipts decreased from 5.02 *per cent* in 2013-14 to 4.49 *per cent* in 2014-15 due to higher recovery of interest receipt.

1.8.4 Cash Balances and Investment of Cash balances

Table 1.21 depicts the cash balances and investments made by the State Government during the year.

Table 1.21: Cash Balances and Investment of Cash balances

Particulars	(₹ in crore)		
	As on 31 March 2014	As on 31 March 2015	Increase/ Decrease
Cash Balances	6156.39	6337.11	180.72
Investments from Cash Balances (a to d)	4038.80	3528.80	(-) 510.00
a. GoI Treasury Bills	0.00	0.00	0.00
b. GoI Securities	4034.15	3524.15	(-) 510.00
c. Securities of other State Government	4.65	4.65	0.00
d. Other Investments	0.00	0.00	0.00
Fund-wise break-up of Investment in Earmarked balances (a and b)	1367.75	2343.00	975.25
a. Famine Relief Fund	0.10*	0.10*	0.00
b. Sinking Fund	1367.65	2342.90	975.25
Interest Realised	233.07	311.77	78.70

*No increase, figures adopted by rounding of 0.0961

(Source: Finance Accounts of the State for the respective years)

Cash balances increased from ₹ 6156.39 crore to ₹ 6337.11 crore during the year. Further, the State Government's investments in GoI securities decreased from ₹ 4034.15 crore to ₹ 3524.15 crore as on 31 March 2015. The investment in earmarked balances increased by ₹ 975.25 crore in the year ending 31 March 2015. Interest of ₹ 311.77 crore realised on investment during 2014-15 was higher by ₹ 78.70 crore than the interest realised (₹ 233.07 crore) during 2013-14.

1.9 Assets and Liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, accounting of fixed assets like lands and buildings owned by the Government is not done in a comprehensive manner. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of expenditure incurred. **Appendix 1.8** gives an abstract of such liabilities and assets as on 31 March 2015 compared with the corresponding position as on 31 March 2014.

Total liabilities are the liabilities under the Consolidated Fund and Public Accounts of the State. Consolidated fund liabilities consist of internal debt and loans and advances from GoI. It also includes borrowings by Public Sector

Undertakings and special purpose vehicles and other equivalent instruments where liability for repayment rests with the State Government.

1.9.2 Fiscal Liabilities

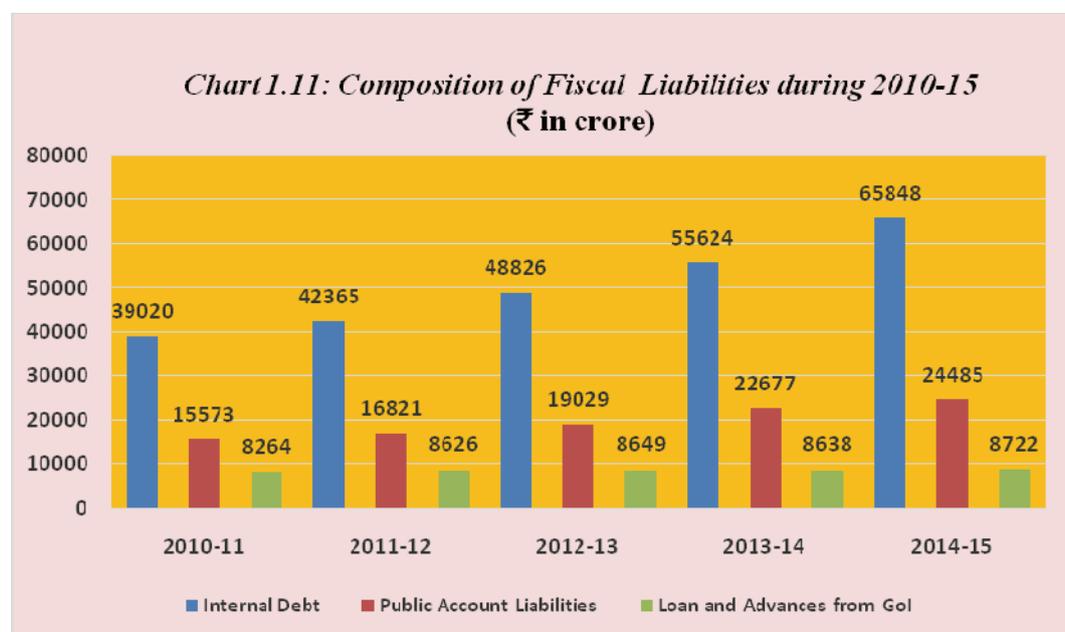
The trends in outstanding Fiscal liabilities of the State are presented in **Table 1.22**.

Table 1.22: Outstanding Fiscal Liabilities¹¹

Year	2010-11	2011-12	2012-13	2013-14	2014-15
Amount (₹ in crore)	62858.01	67811.84	76503.07	86939.10	99055.82
Growth Rate	7.10	7.88	12.82	13.64	13.94
Ratio of fiscal liabilities to					
GSDP	0.309	0.279	0.261	0.253	0.246
Revenue receipts	1.412	1.321	1.284	1.261	1.263
Own resources	5.791	5.022	4.400	4.043	4.440
Buoyancy ratio of fiscal liabilities to					
GSDP	0.285	0.404	0.619	0.800	0.817
Revenue receipts	0.280	0.517	0.798	0.869	1.011
Own resources	0.633	0.323	0.445	0.576	3.737

(Source: Finance Accounts of the State for the respective years)

Fiscal liabilities of the State increased from ₹ 62858.01 crore in 2010-11 to ₹ 99055.82 crore in 2014-15. The composition of the fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Chart 1.11**.



(Source: Finance Accounts of the State for the respective years)

As can be seen from **Table 1.22** above the overall fiscal liabilities of the State increased from ₹ 86939.10 crore in 2013-14 to ₹ 99055.82 crore in 2014-15. The growth rate of fiscal liabilities increased from 13.64 *per cent* in 2013-14 to 13.94 *per cent* in 2014-15. However, the ratio of fiscal liabilities to GSDP decreased from 30.90 *per cent* in 2010-11 to 24.60 *per cent* during 2014-15 and was lower than norm as recommended by ThFC of 41.60 *per cent*. It was also significantly lower than the FRBM target of 41.60 *per cent* for the current year. The liabilities stood at 1.26 times the revenue receipts and 4.44 times the State's own resources at the end of 2014-15. The buoyancy of these liabilities with respect to GSDP during the year was 0.817 as compared to 0.800 during preceding year. The decreasing trend of ratio of fiscal liabilities to GSDP indicates the State's capability to discharge its liabilities.

¹¹ Market loan, Loans and advances from GoI, Loans from Small Savings, PF etc. and other obligation.

1.9.3 Transaction under Reserve Fund

Reserves and Reserve Funds are created for specific and well defined purposes under the sector 'J' in the accounts of the State Government (Public Accounts). These funds are fed by contributions or grants from the consolidated fund of India or State or from outside agencies. The funds may be further classified as "Funds carrying interest" and 'Funds not carrying interest'. Generally the reserve funds are classified under the following three categories based on the sources from which they are fed.

- Funds accumulated from grants made by another Government and at times aided by public subscriptions, example: Fund formed from subventions from the Central Road Fund.
- Funds accumulated from sums set aside by the Union/State from the Consolidated Fund of India or Consolidated Fund of State, as the case may be, to provide reserves for expenditure to be incurred by them for particular purposes e.g. Depreciation Fund.
- Funds accumulated from the contributions made by outside agencies to the State Government.

As per Finance Accounts, six Reserve funds¹² have been created and maintained in the accounts of the State Government.

State Disaster Response Fund

Opening balance of this fund as on 1 April 2014 was ₹ 2054.69 crore. During the year an amount of ₹ 428.37 crore was received and ₹ 673.49 crore was disbursed from the State Disaster Response Fund leaving a balance of ₹ 1809.57 crore as on 31 March 2015.

Sinking Fund

Opening balance as on 1 April 2014 was ₹ 1367.65 crore and during the year a sum of ₹ 975.25 crore was invested in Sinking Fund-Investment Account. The closing balance in Sinking Fund as on 31 March 2015 was ₹ 2342.90 crore.

1.9.4 Contingent liabilities

• Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. No law under Article 293 of the Constitution has been passed by the State legislature laying down the limit within which the Government may give guarantees on the security of the Consolidated Fund of the State. The position of guarantees given by the State Government for the last three years is shown in **Table 1.23**.

Table 1.23: Guarantees given by the Government

Guarantees	₹ in crore)		
	2012-13	2013-14	2014-15
Maximum amount guaranteed	2046.44	2586.84	5314.84
Outstanding amount (Principal) of guarantees	1089.23	1090.23	2000.90
Percentage of maximum amount guaranteed to total revenue receipts	3.44 (59567)	3.75 (68919)	6.78 (78417)
(Figures in brackets indicate revenue receipts)			

(Source: Finance Accounts of the State for the respective years)

¹² State Disaster Response Fund, Sinking Fund, Famine Relief Fund, Development and Welfare Funds, General and other Reserve Fund & Depreciation/Renewal Reserve Funds. No transactions were made in remaining funds during the year. Hence, no comments.

From the scrutiny of statement No. 9 of Finance Account it was observed that the Government did not furnish the status/information about the guarantees given by the State Government during the year 2014-15 and maximum amount guaranteed at the end of March 2015 has been increased by ₹ 2728 crore from that of previous year. The outstanding amount of ₹ 2000.90 crore of guarantees as on 31 March 2015 was mainly in respect of Power (₹ 734.35 crore), Co-operative (₹ 348.69 crore), Road and Transport (₹ 193 crore), State Financial Corporation (₹ 127.47 crore), Urban Development and Housing (₹ 17.21 crore), Other Infrastructure (₹ 16.06 crore) and Any other (₹ 564.12 crore). Further, the State Government had not yet established a guarantee redemption fund by charging guarantee fees for the discharge of any liability as was recommended by Twelfth FC.

- **Off-Budget Borrowings**

Government companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. The borrowings of many of these concerns may sometimes turn out to be the liabilities of the State Government termed as ‘off-budget borrowings’. The State Government informed that it did not resort to any off budget borrowings during 2010-15.

1.9.5 Analysis of Borrowings of the Government including Market Borrowings

The cash balances and the borrowings made by the State during 2010-15 are given in **Table 1.24**.

Table 1.24: Details of borrowings and cash balances

Year	Fiscal Deficit	Total Borrowings (including market borrowings)	Excess of borrowings over fiscal deficit	(₹ in crore)
				Cash Balance of March
2010-11	3971	6871	2900	2735
2011-12	5914	7660	1746	1509
2012-13	6545	10850	4305	3716
2013-14	8351	30249	21898	6156
2014-15	11179	41188	30009	6337

(Source: Finance Accounts of the State for the respective years)

It would be seen from the above that borrowings exceeded the fiscal deficit by ₹ 2900 crore, ₹ 1746 crore, ₹ 4305 crore, ₹ 21898 crore and ₹ 30009 crore during the years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 respectively, despite there were huge cash balances in these years. The huge cash balance ranged between ₹ 1509 crore to ₹ 6337 crore during 2010-15 could be attributed to the borrowings made in excess to the level of the fiscal deficits, as indicated in **Table 1.24**.

1.10 Debt Management

Fiscal deficit is usually financed by way of borrowings by the State. The rate of growth of debt, the debt repayment liability, Public debt repayment, reliance on debt for financing current expenditure (not Capital expenditure) the debt liability on account of loans raised by the SPV on the strength of Government guarantee and the commitments on account of debt servicing are depicted as under:

- **Debt Profile**

A time series analysis of previous five years showing the per capita debt is given below **Table 1.25**.

Table 1.25: Debt Profile: Indicators and Trends

(₹ in crore)

Indicators of Debt Profile	2010-11	2011-12	2012-13	2013-14	2014-15
Net Availability of borrowed funds ¹³	71	651	4263	4977	5988
Burden of Interest Payments (IP/RR Ratio)	0.10	0.10	0.10	0.10	0.10

(Source: Finance Accounts of the State for the respective years)

Net availability of borrowed funds increased from ₹ 4977 crore in 2013-14 to ₹ 5988 crore in 2014-15.

As per Statement No.6 of Finance Accounts for the year 2014-15, the Government raised internal debt of ₹ 13199.28 crore, loans and advances from GoI ₹ 718.25 crore, other liabilities ₹ 27270.73 crore and repaid internal debts of ₹ 2975.36 crore, loans and advances to GoI ₹ 633.59 crore, discharged other liabilities worth ₹ 25462.59 crore and also repaid interest on internal debt worth ₹ 4951.85 crore, interest on loans and advances from Central Government ₹ 401.74 crore and interest on small saving, provident fund etc. worth ₹ 771.89 crore.

- **Debt Sustainability**

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability¹⁴ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹⁵; sufficiency of non-debt receipts¹⁶; Non-availability of borrowed funds¹⁷, burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of the State Government securities.

¹³ Net availability of borrowed funds=Total receipts under Public Debt and Other Liabilities-(Repayment of Public Debt and Other Liabilities +Interest Payment under Non-plan MH 2049)

¹⁴ The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with return from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

¹⁵ A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate-interest rate) and quantum spread (Debt multiplied by rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually starts falling.

¹⁶ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental expenditure.

¹⁷ Defined as the ratio of the debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

Table 1.26 analyses the debt sustainability of the state according to these indicators for the period 2010-15.

Table 1.26: Debt Sustainability: Indicators and Trends

(₹ in crore)					
Indicators of Debt Sustainability	2010-11	2011-12	2012-13	2013-14	2014-15
Public Debt and Other Liabilities	62858.01	67811.84	76503.07	86939.10	99055.82
Public Debt and Other Liabilities/GSDP Ratio	30.88	27.88	26.06	25.30	24.62
Debt Stabilisation (Quantum Spread + Primary Surplus)	9449.84	7910.80	8318.02	5419.37	5718.37
Debt Stabilisation/GSDP	0.05	0.03	0.03	0.02	0.01
Sufficiency of non-debt receipts (Resource Gap)	3372	(-) 1485.07	282.02	1331.24	(-) 46710.98
Net Availability of borrowed funds	71	651	4263	4977	5988
Burden of Interest Payments (IP/RR Ratio)	0.10	0.10	0.10	0.10	0.10
Maturity Profile of State Debt (in years)*					
Zero to one year (2015)					1266.89 (3.34)
One to three years (2016-2018)					2737.05 (7.21)
Three to five years (2019-2020)					6646.93 (17.51)
Five to seven years (2021-2022)					9600.00 (25.30)
More than seven years (2023 and thereafter)					17700.00 (46.64)
Total market borrowing					37950.86 (100.00)#
* The table contains maturity profile of market loans only for which year of maturity was available in Finance Accounts for the year 2014-15					
# Figures in bracket indicate per cent of repayment due.					

(Source: Finance Accounts of the State for the respective years)

After debt maturity profile of State as given in **Table 1.26** indicates that the State Government has to repay 7.21 per cent (₹ 2737.05 crore) of its debt between 1-3 years, 17.51 per cent (₹ 6646.93 crore) between 3-5 years and 25.30 per cent (₹ 9600 crore) between 5-7 years. It signifies that State has to repay about 50 per cent of its debt (₹ 18983.98 crore) in the next seven years which is very high.

The State has to worked out a well thought debt management strategy to ensure debt stability. This involves containing additional borrowing and stepping up resource mobilisation efforts. Unless serious efforts are made to ensure debt stability, the State will have serious problem in debt servicing and leading to situation of debt trap.

1.10.1 Debt consolidation and relief facility

As per the ThFC Finance Commission recommendations, benefit of interest relief on loan availed from National Small Savings Fund (NSSF) and the write-off of outstanding loan by Government of India and State specific grants were to be made available to the States on bringing the necessary amendments/enactments of FRBM Act to include targets for debt-GSDP ratio for the period from 2011-12 to 2014-15. The State Government was able to maintain the debt-GSDP ratio within the limits as set in the FRBM Act, 2006 as amended in 2010. Government of Bihar availed no Debt consolidation and relief facilities during 2014-15.

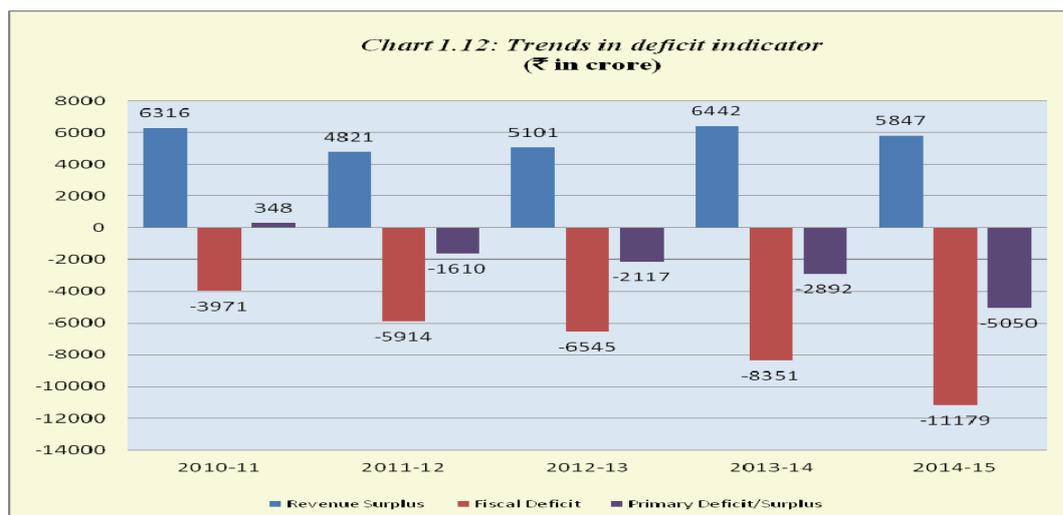
1.11 Fiscal Imbalances

Three key fiscal parameters-revenue, fiscal and primary deficits, indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of the deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised and applied are important pointers to its

fiscal health. This section represents the trend, nature, magnitude and the manner of financing of these deficits and the assessment of the actual levels of revenue and fiscal deficits *vis-à-vis* targets set for the financial year 2014-15 under FRBM Act.

1.11.1 Trends of Deficits

The State achieved revenue surplus in 2010-11 and remained in revenue surplus thereafter. **Chart 1.12** indicates that the actual surplus increased by ₹ 1341 crore in 2013-14 and decreased by ₹ 595 crore in 2014-15 compared to the previous year. The revenue surplus of ₹ 5847 crore during 2014-15 was significantly less than the States' Budget projection of ₹ 10174 crore.



(Source: Finance Accounts of the State for the respective years)

Table 1.27: Trends in deficit indicators over the period 2010-15

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue surplus/GSDP	0.031	0.020	0.017	0.019	0.015
Fiscal deficit/GSDP	(-) 0.020	(-) 0.024	(-) 0.022	(-) 0.024	(-) 0.028
Primary surplus/GSDP	0.002	(-) 0.007	(-) 0.007	(-) 0.008	(-) 0.013

(Source: Finance Accounts of the State for the respective years)

It would be seen from the **Chart 1.12 & Table 1.27** that during the year, the revenue surplus decreased by ₹ 595 crore whereas fiscal deficit increased from ₹ 8351 crore in 2013-14 to ₹ 11179 crore in 2014-15. The ratio of fiscal deficit to GSDP (0.028) was however well within three *per cent* as laid down in FRBM Act and projections recommended by the ThFC's for the year 2014-15.

Further, the primary deficits of ₹ 2892 crore (2013-14) increased to ₹ 5050 crore (2014-15).

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of fiscal deficit has undergone a compositional shift as reflected in the **Table 1.28**.

Table 1.28: Components of Fiscal Deficit and its Financing Pattern

Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
Composition of Fiscal Deficit		(-) 3970.31	(-) 5914.90	(-) 6545.26	(-) 8351.92	(-) 11178.50
1	Revenue Deficit/ Revenue Surplus	6316.40	4820.68	5100.51	6441.42	5847.56
2	Net Capital Expenditure	(-) 9195.94	(-) 8852.01	(-) 9584.52	(-) 14001.00	(-) 18150.41
3	Net Loans and Advances	(-) 1090.77	(-) 1883.57	(-) 2061.25	(-) 792.35	(-) 1124.35

Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	1707.78	2593.90	5763.88	5346.77	6666.51
2	Loans from GoI	316.03	361.08	23.30	(-) 11.07	84.67
3	Special Securities Issued to NSSF	1533.39	505.56	292.87	631.52	3150.22
4	Loans from Financial Institutions	285.20	244.96	403.96	820.31	407.18
5	Small Savings, PF etc.	252.70	(-) 2.13	(-) 215.55	(-) 297.90	(-) 182.77
6	Deposits and Advances	50.94	932.91	2199.05	3668.41	2222.57
7	Suspense and Miscellaneous	1830.68	1238.71	(-) 1936.34	(-) 2007.59	(-) 1231.88
8	Remittances	79.96	(-) 36.82	19.51	(-) 19.01	(-) 11.98
9	Reserve Fund	23.72	335.93	275.94	262.31	(-) 245.12
10	Inter State Settlement	-	74.02	-	-	-
11	Overall Surplus/Deficit	6080.37	6248.12	6826.62	8393.74	10859.40
12	Increase / decrease in cash balance#	(-) 2110.06	333.22	281.36	41.82	319.10
13	Gross Fiscal Deficit	3970.31	5914.90	6545.26	8351.92	11178.50

* All these figures are net of disbursements/outflows during the year.

Cash balance (Deposit with Reserve bank and remittance in treasury)

(Source: Finance Accounts of the State for the respective years)

Table 1.29: Receipts and Disbursements financing the fiscal deficit during 2014-15
(₹ in crore)

Sl. No.	Particulars	Receipts	Disbursements	Net
1	Market Borrowings	8100.00	1433.49	6666.51
2	Loans from GoI	718.25	633.58	84.67
3	Special Securities Issued to National Small Savings Fund	3944.84	794.62	3150.22
4	Loans from Financial Institutions	1154.44	747.26	407.18
5	Small Savings, PF etc.	1103.76	1286.53	(-) 182.77
6	Deposits and Advances	24971.54	22748.97	2222.57
7	Suspense and Miscellaneous	166624.10	167855.98	(-) 1231.88
8	Remittances	12221.55	12233.53	(-) 11.98
9	Reserve Funds	1403.62	1648.74	(-) 245.12
10	Inter State Settlement			-
11	Overall surplus (+) deficit (-)			10859.40
12	Increase / decrease in cash balance			319.10
13	Gross Fiscal Deficit			11178.50

(Source: Finance Accounts of the State for the year 2014-15)

The fiscal deficit, which represents the borrowing of the Government and its resource gap increased from ₹ 8351.92 crore in 2013-14 to ₹ 11178.50 crore in 2014-15 but was less than that projected in the Budget estimate (₹ 11367.84 crore). During 2013-14, fiscal deficit was 59.65 per cent of Capital Expenditure but it increased to 61.59 per cent during 2014-15. There was decrease in loans from Financial Institutions, Small Savings, PF etc., Deposits and Advances, Remittances, Reserve fund over previous year. However, there was increase in Market borrowings, loans from GoI and Special Securities issued to NSSF.

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit¹⁸ and capital expenditure (including loans and advances) indicate the quality of deficit in the States' Finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously

¹⁸ Primary revenue deficit is defined as the gap between non-interest revenue expenditure of the State and its non-debt receipts and indicates the extent to which the non-debt receipts are able to meet the primary expenditure incurred under revenue account.

shrinking and a part of borrowings (fiscal liabilities) was not having any asset backup. The bifurcation of the primary deficit (**Table 1.30**) indicates the extent to which the deficit was on account of enhancement in capital expenditure which might be desirable to improve the productive capacity of the State's economy.

Table 1.30: Primary deficit/Surplus – Bifurcation of factors

Year	Non-debt receipts ¹⁹	Primary Revenue Exp- enditure ²⁰	Capital Exp- enditure	Loans and Advances	Primary Exp- enditure	₹ in crore)	
						Primary revenue deficit (-) / surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2010-11	44544	33897	9196	1103	44196	10647	(+) 348
2011-12	51343	42195	8852	1906	52953	9148	(-) 1610
2012-13	59592	50038	9585	2086	61709	9554	(-) 2117
2013-14	68934	57018	14001	807	71826	11916	(-) 2892
2014-15	79910	66441	18150	369	84960	13469	(-) 5050

(Source: Finance Accounts of the State for the respective years)

Table above indicates that the Government had a primary revenue surplus of ₹ 10647 crore in 2010-11 which decreased to ₹ 9148 crore in 2011-12 and increased to ₹ 13469 crore in 2014-15. This was due to increase in primary expenditure (which includes primary revenue expenditure, capital expenditure and loans and advances) from ₹ 44196 crore in 2010-11 to ₹ 84960 crore in 2014-15. The details indicate that non-debt receipts were enough to meet the primary revenue expenditure and part of these receipts were utilised to meet capital expenditure. Though the State had primary surplus of ₹ 348 crore in 2010-11, it turned into primary deficit of ₹ 5050 crore in 2014-15.

1.12 Follow Up

The Report on State Finances is being placed in the State Legislature from 2008-09 onwards. A discussion in the Public Accounts Committee on this report is being carried out.

However, no recommendation was made on any para for the year 2008-09 to 2013-14 by the Public Accounts Committee.

1.13 Conclusion and Recommendations

Fiscal situation

- The State had a Revenue Surplus of ₹ 5847.56 crore during 2014-15. During the current year, Fiscal Deficit was increased to ₹ 11178.50 crore. It was 2.78 per cent of GSDP, well within the ceiling (three per cent) recommended by the ThFC.

Transfer of funds to State Implementing Agencies

- During 2014-15, Government of India (GoI) directly transferred ₹ 651.74 crore to the State implementing agencies which was less than the previous year by 93.11 per cent. The major recipients were District Planning Officer (Local Bodies) (₹ 246.50 crore i.e. 37.82 per cent), Indian Institute of Technology, Patna (Government Autonomous Bodies) (₹ 206.97 crore i.e. 31.76 per cent) and All India Institute of Medical Sciences (Government Autonomous Bodies) (₹ 82.00 crore i.e. 12.58 per cent).

¹⁹ Non-debt receipts are the aggregate to Revenue Receipts and recovery of loans and advances.

²⁰ Primary revenue expenditure is the difference between revenue expenditure and interest payment.

A system should be put in place to ensure proper accounting and monitoring of the use of funds directly transferred by Government of India to State Implementing Agencies.

Resource mobilisation

- While the Revenue Receipts (₹ 78417.54 crore) of the State grew at 13.78 per cent during 2014-15 over the previous year, these were less than the Budget Estimate by ₹ 23522 crore.

The State Government should make efforts to achieve its own target of receipts given in the Budget document.

Quality of expenditure

- Capital Expenditure (CE) increased to ₹ 18150.41 crore in 2014-15 from ₹ 14001 crore in 2013-14, while, the percentage of Capital Expenditure on the selected Economic Services to total expenditure increased from 48.29 per cent in 2013-14 to 51.99 per cent in 2014-15. However, decrease was observed mainly under Health and Family Welfare in Social Services and Agriculture and Allied services, Irrigation and Flood Control in Economic Services.

The State Government should give more priority to Social Sector Expenditure with emphasis on Health Sector.

- Share of salaries and wages in revenue expenditure of selected socio-economic services decreased from 27.90 per cent in 2013-14 to 24.24 per cent in 2014-15, which indicated a positive shift in the State finances.
- As of 31 March 2015, the State Government invested ₹ 7068.79 crore in Government Companies, Co-operative Institutions and Local Bodies, Statutory Corporations, Rural Bank and Other Joint Stock Companies and Partnerships against which the return during 2014-15 was only ₹ 2.58 crore.

The State Government should take initiate steps to maximise the return on investments made in institutions/organisations.

Fiscal Liabilities

- Fiscal liabilities of the State increased from ₹ 62858.01 crore in 2010-11 to ₹ 99055.82 crore in 2014-15. During the year, the revenue surplus decreased by ₹ 595 crore whereas fiscal deficit increased from ₹ 8351 crore in 2013-14 to ₹ 11179 crore in 2014-15. The ratio of fiscal deficit to GSDP (0.028) was, however, well within three per cent as laid down in Fiscal Responsibility and Budget Management Act and projections recommended by the ThFC for the year 2014-15. The State Government had not yet established a Guarantee Redemption fund.

The State should set up a Guarantee Redemption fund for the discharge of any liability.

CHAPTER II
FINANCIAL MANAGEMENT AND
BUDGETARY CONTROL

2.1 Introduction

2.1.1 This chapter is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. Besides, comments arising out of audit of budgetary process and budget assumptions are being included in this chapter.

Appropriation Accounts are the accounts of expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original grants, supplementary grants, savings, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services *vis-à-vis* those authorised by the Bihar Appropriation Act, 2014 in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitates the management of finances and monitoring of budgetary provisions and are complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorisation given under the Bihar Appropriation Act, 2014 and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.1.3 As per the Bihar Budget Manual, 1963, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demands for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actual as possible. This onerous exercise requires lot of foresight, both in estimating revenue and anticipating expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended. A saving in spending constitutes as much of a financial irregularity as an excess of expenditure. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the management of budget and expenditure and violation of the Budget Manual noticed in audit are discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of expenditure during 2014-15 against 51 grants/appropriations is given in **Table 2.1**.

Table 2.1: Position of actual expenditure vis-a-vis original/supplementary provisions for the year 2014-15

(₹ in crore)									
	Nature of expenditure	Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Savings (-)/Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March Col.7/Col.6* 100
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Voted	I Revenue	84991.81	11399.14	96390.95	65985.04	(-)30405.91	18155.66	16459.00	59.71
	II Capital	21151.35	9970.97	31122.32	18915.10	(-)12207.22	8300.31	5833.68	68.00
	III Loans and Advances	406.49	329.67	736.16	368.71	(-)367.45	366.76	366.76	99.81
Total Voted		106549.65	21699.78	128249.43	85268.85	(-)42980.58	26822.73	22659.44	62.41
Charged	IV Revenue	7180.19	986.63	8166.82	7218.99	(-)947.83	511.29	81.29	53.94
	V Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
	VI Public Debt-Repayment	3562.90	43.44	3606.34	3608.95	2.61	0.00	0.00	-
Total Charged		10743.09	1030.07	11773.16	10827.94	(-)945.22	511.29	81.29	54.09
Appropriation to Contingency Fund (if any)									
Grand Total		117292.74	22729.85	140022.59	96096.79	(-)43925.80	27334.02	22740.73	62.23

Note: The expenditure includes recoveries/refund of revenue expenditure amounting to ₹ 634.05 crore and recoveries of capital expenditure amounting to ₹ 764.70 crore, adjusted as reduction of expenditure.

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

Supplementary provisions of ₹ 22729.85 crore obtained during the year constituted 19.38 per cent of the original provisions. Overall savings of ₹ 43925.80 crore was 31.37 per cent of the total provisions of ₹ 140022.59 crore. The savings of ₹ 31353.74 crore was occurred in 46 grants and eight appropriations under the Revenue section and ₹ 12207.22 crore in 31 grants under the Capital section and ₹ 367.45 crore in seven grants under the Loans and Advances section. The excess expenditure of ₹ 2.61 crore was occurred in one appropriation under Public Debt Repayment.

As against the original provisions of ₹ 117292.74 crore, expenditure of ₹ 96096.79 crore only was incurred. Despite the savings of ₹ 43925.80 crore, supplementary provisions of ₹ 22729.85 crore was made (which was 51.75 per cent of the savings) clearly indicate inaccurate estimation of funds and lack of control mechanism over the Budget estimation. Cases of supplementary provisions that proved unnecessary are discussed in **paragraph 2.3.5**. The percentage of total amount surrendered (₹ 27334.02 crore) was 62.23 per cent of total savings (₹ 43925.80 crore). Amount surrendered on 31 March 2015 (₹ 22740.73 crore) was 83.20 per cent of total surrendered amount of ₹ 27334.02 crore. Further, an amount of ₹ 16591.78 crore could not be surrendered (37.77 per cent of total savings). The savings/excesses were intimated (August 2015) by the Accountant General (A&E), Bihar to the Controlling officers but their explanations for excess/savings had not been received (August 2015).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

Rule 65 of the Bihar Budget Manual provides that the controlling officer should examine the budget estimates received from the disbursing officers to see that they are formally correct, that all details and explanations have been given and that the explanations are adequate. If inadequate, the provision should be altered. Further, under Rule 78 of the Bihar Budget Manual, copies of estimates received should be examined by the administrative department and the Finance Department and any point calling for examination should be dealt with at once. The administrative departments should not wait for the Finance Department to discover points requiring examination, but should proceed with the examination of the estimates immediately on their receipt.

The object of the examination by the administrative department is to detect excessive or inadequate provisions in the budget estimates and its revisions which they can do more easily than the Finance Department in view of their more intimate knowledge of the actual conditions. It is also necessary that there should be no delay in getting replies to the budget slips issued by the Finance Department. This can only be achieved, if the points referred to, by the Finance department have been previously considered by the administrative department concerned and enquiries had been made by them in advance. It is of utmost importance that a budget slip should ordinarily be answered within a week of its receipt and in no case should a slip remain unanswered for more than a fortnight.

The outcome of appropriation audit revealed that during 2014-15, savings in 35 grants exceeded ₹ 10 crore and also by more than 20 *per cent* of the total provisions (*Appendix 2.1*). There were 38 cases of savings in 28 grants/appropriations each exceeding ₹ 100 crore and above aggregated to ₹ 39632.66 crore (41.62 *per cent*) of total provisions (₹ 95222.79 crore) during 2014-15 as detailed in *Appendix 2.1(A)*.

Some cases of savings exceeding ₹ 100 crore are discussed below:

i. Grant Number 21-“Education Department” (Revenue-Voted)

Supplementary provision of ₹ 1166.45 crore remained unnecessary as the total expenditure of ₹ 16335.41 crore was less than the original provision ₹ 23703.68 crore. Saving of ₹ 8534.72 crore out of total provision (₹ 24870.13 crore) was mainly under the Head, 2202-General Education-01-Elementary Education-111-Sarva Shiksha Abhiyan-0201-Sarva Shiksha Abhiyan (SSA) (₹1959.93 crore); 101-Government Primary Schools-0001-Government Primary and Middle Schools (₹ 1905.27 crore); 111-Sarva Shiksha Abhiyan-0301-Sarva Shiksha Abhiyan (SSA) (₹ 456.69 crore); 789-Special Component Plan for Scheduled Castes-0103-Sarva Shiksha Abhiyan (₹ 343.05 crore) and in 14 other cases savings of ₹ 100 crore and above occurred in this grant.

Reasons of final savings have not been intimated (August 2015).

ii. Grant Number 51-“Social Welfare Department” (Revenue-Voted)

Against the total provision of ₹ 7417.86 crore, the expenditure was only ₹ 4902.49 crore, resulting in savings of ₹ 2515.37 crore (33.91 *per cent*).

The savings was mainly under the head, 2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-102-Pensions under Social Security Schemes-0105- Lakshmbai Social Security Pension Scheme (₹ 128.20 crore); 0104-Bihar State Handicapped Social Security Pension Scheme (₹ 103.45 crore).

Reasons of final savings have not been intimated (August 2015).

iii. Grant Number 16-“Panchayati Raj Department” (Revenue-Voted)

Against the original provision of ₹ 4225.32 crore, the expenditure was only ₹ 2374.77 crore, resulting in saving of ₹ 2334.24 crore (55.24 per cent). Thus further provision of fund (₹ 483.69 crore) through Supplementary Grants proved unnecessary as the whole amount remained unutilised during the year.

Reasons of final savings have not been intimated (August 2015).

iv. Grant Number 03-“Building Construction Department” (Capital-Voted)

Against the total provision of ₹ 2842.64 crore expenditure (₹ 1122.85 crore) under the grant was well within the original provision of ₹ 2192.32 crore. Thus, further provision of funds (₹ 650.32 crore) through supplementary grants proved unnecessary, since the expenditure did not even come up to the original provision. The Savings of this grant was ₹ 1719.79 crore (60.50 per cent) of the total provision.

Reasons of final savings have not been intimated (August 2015).

v. Grant Number 35-“Planning and Development Department” (Capital-Voted)

Supplementary provision of ₹ 900.44 crore remained unnecessary as the total expenditure of ₹ 1202.82 crore was less than the original provision (₹ 1655.68 crore). Saving of ₹ 1353.30 crore was mainly under the Head 4070-Capital Outlay on Other Administrative Services-00-051-Construction-0107-Chief Minister Area Development Scheme (₹ 820.71 crore); 789-Special Component Plan for Scheduled Castes-0103-Chief Minister Area Development Scheme (₹ 30.00 crore); 4515-Capital Outlay on other Rural Development Programmes-00-102-Community Development-0203-Additional Central Assistance (ACA) for Left Wing Extremism (LWE) Districts (₹ 24.19 crore).

Reasons of final savings have not been intimated (August 2015).

vi. Grant Number 45-“Sugar Industries Department” (Capital-Voted)

The expenditure incurred (₹ 0.63 crore) under this grant during the year was equal to the original provision of ₹ 0.63 crore. Thus, further augmentation of fund through supplementary grant (₹ 166.99 crore) proved unnecessary as the whole amount remained unutilised during the year.

Reasons of final savings have not been intimated (August 2015).

2.3.2 Persistent Savings

In 10 grants/appropriations (Departments), there were persistent savings of more than ₹ 20 crore in each case and ranged between 13 to 76 per cent of the total grants during the last five years as indicated in **Appendix 2.2**. Out of which persistent savings of ₹ 100 crore and above occurred mainly under, Animal and

Fisheries Resources, Health, Law, Road Construction (Revenue-voted) and Water Resources, Minor Water Resource Departments (Capital-Voted).

The persistent savings indicated that the budgetary control in the departments were not effective and previous years trends were not taken into account while allocating the funds for the year.

2.3.3 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. However, excess expenditure amounting to ₹ 1062.46 crore for the previous years¹ was yet to be regularised as shown in *Appendix 2.3*. Non-regularisation of the excess expenditure, for considerable period is breach of Constitutional provision.

2.3.4 Excess over provisions during 2014-15 requiring regularisation

Excess in one appropriation as detailed in **Table 2.2** amounting to ₹ 2.61 crore over authorisations from the consolidated fund of the State during 2014-15, required regularisation under Article 205 of the Constitution.

Table 2.2: Excess expenditure during the year 2014-15

(₹ in crore)				
Sl. No.	Number and name of appropriations	Total appropriations	Expenditure	Excess
Capital-Charged				
1	14-Repayment of Loans	3606.34	3608.95	2.61
Total		3606.34	3608.95	2.61

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

2.3.5 Appropriateness of supplementary provisions

Rule 117 of the Bihar Budget Manual lays down the procedure for obtaining supplementary grants. As per this Rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department.

Supplementary provisions aggregating ₹ 11628.91 crore obtained in 51 cases (38 grants/appropriations), involving ₹ 10 lakh or more in each case during the year proved unnecessary as the expenditure did not exceed the original provisions as detailed in *Appendix 2.4*.

From the above facts, it was clear that the Controlling Officers failed to exercise their responsibilities envisaged under Rule 11 of the Bihar Financial Rules. Demands for supplementary provisions without assessing the actual requirements indicated lack of control on the part of the controlling authorities.

2.3.6 Excessive/unnecessary re-appropriation of funds

Rule 37 of the Bihar Budget Manual defines re-appropriation as the transfer of funds by a competent authority of a particular sum of money from one unit of appropriation to meet the specific expenditure under another.

¹ 1177-78 to 1978-79, 1981-82 to 1984-85, 1986-87 to 1999-00, 2003-04 to 2005-06 and 2010-11.

Test check of Detailed Appropriation Accounts and Grants Audit Register revealed that under 28 grants/appropriations involving 106 sub-heads, additional funds of ₹ 482.20 crore provided through re-appropriation proved unnecessary as the final savings were ₹ 1458.72 crore, as detailed in *Appendix 2.5*.

Further, in seven cases ₹ 11.45 crore was injudiciously withdrawn through re-appropriations, when there was excess expenditure of ₹ 6.57 crore as detailed in *Table 2.3*.

Table 2.3: Injudicious withdrawals through re-appropriation of funds

(₹ in crore)							
Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Total Surrender	Expenditure	Final Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	03	2059-80-053-0001- Maintenance and Repairs	219.50	0.85	15.61	204.58	1.54
2	16	2515-00-198-0010- Different items of Gram Kutchery	45.36	2.04	25.41	19.60	1.69
3	19	2406-02-110-0003- Sanctuary	4.87	0.93	0.06	3.95	0.07
4	33	2070-00-115-0003- Circuit House	10.38	1.37	4.15	4.88	0.02
5	35	3454-02-205-0101- Integrated Statistical Development Scheme	91.67	4.00	80.63	7.05	0.01
6	40	2029-00-104-0001- Expenditure on Revenue Administration	544.29	0.05	155.52	390.12	1.40
7	41	3054-03-052-0001- Machinery and Equipment	4.10	0.21	0.45	3.62	0.18
8		3054-03-103-0001- Works Charged Expenditure	8.00	2.00	4.97	2.69	1.66
Total			928.17	11.45	286.80	636.49	6.57

(Source: Grants Audit Register & Detailed Appropriation Accounts, Government of Bihar for the year 2014-15)

Under the Head “2059-Public works-80-General-053-Maintenance and Repairs-0001-Maintenance and Repairs of Grant No. 3”, ₹ 0.85 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 1.54 crore occurred.

Under the Head “2515-Other Rural Development Programmes-00-198-Assistance to Gram Panchayats-0010-Different items of Gram Kutchery of Grant No. 16”, ₹ 2.04 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 1.69 crore occurred.

Similarly under the Head “3054-Roads and Bridges-03-State Highways-103-Maintenance and Repairs-0001-Works charged Expenditure of Grant No. 41” ₹ 2.00 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 1.66 crore occurred.

Thus, instead of providing additional funds to meet the requirement, withdrawal of funds was made which reflected poor financial management.

Further, in 76 cases, the un-utilised provision was not properly assessed as, even after the withdrawal of ₹ 683.87 crore through re-appropriation proved insufficient since there remained savings of ₹ 4498.61 crore under the relevant detailed heads of these grants as shown in *Appendix 2.6*.

The above instances are indicative of the fact that the Controlling Officers failed to anticipate their actual requirements and did not have up-to-date information regarding expenditure and re-appropriation.

2.3.7 Substantial surrenders

As per Rule 112 of the Bihar Budget Manual, 1963, spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated, without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Out of the total provision of ₹ 16534.26 crore in 154 cases, ₹ 12102.42 crore (73.20 per cent) were surrendered as indicated in **Appendix 2.7**. The surrender under each unit ranged between 50.32 and 99.95 per cent (₹ five crore and more than 50 per cent of the total provision in each case).

Further, there was hundred per cent surrender of funds of more than ₹ five lakhs (₹ 4347.77 crore) in 238 schemes under 38 grants/appropriations (**Appendix 2.8**) depriving the beneficiaries of the benefits and services which could have been derived from these schemes.

2.3.8 Surrender in excess of actual savings

In three cases, the amount injudiciously surrendered (₹ 50 lakhs or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 976.67 crore, the amount surrendered was ₹ 1045.84 crore, resulting in excess surrender of ₹ 69.17 crore as given in **Table 2.4**.

Table 2.4: Surrenders in excess of actual savings (₹ 50 lakh or above)

(₹ in crore)					
Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess (5-4=6)
(1)	(2)	(3)	(4)	(5)	(6)
Revenue-Voted					
1	41-Road Construction Department	1258.75	359.65	427.40	67.75
Total		1258.75	359.65	427.40	67.75
Capital-Voted					
2	36-Public Health Engineering Department	1486.83	601.57	602.40	0.83
3	43-Science & Technology Department	38.21	15.45	16.04	0.59
Total		1525.04	617.02	618.44	1.42
Grand Total		2783.79	976.67	1045.84	69.17

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

Injudicious surrenders of non-existent surplus funds indicated lack of monitoring by the Controlling Officers of the departments.

2.3.9 Anticipated savings not surrendered/ belatedly surrendered

As per Rule 112 of Bihar Budget Manual, 1963, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2014-15, in 22 cases, savings of ₹ 11711.83 crore (94.85 per cent) out of ₹ 12348.28 crore were not surrendered as detailed in **Appendix 2.9**.

Besides, in 82 cases, where there was surrender of funds in excess of ₹ 10 crore and 10 *per cent* of the total provisions in each case, ₹ 21275.26 crore (31.92 *per cent* of the total provision) was surrendered on the last working day of the financial year 2014-15 as detailed in **Appendix 2.10**.

This shows that the Controlling Officers failed to discharge their basic responsibility of being accountable for budgetary control. These funds were neither utilised for the purposes for which they were allotted nor were these made available for utilisation of other needy Heads by re-appropriation.

2.3.10 Rush of Expenditure

As per Rule 113 of the Bihar Budget Manual, 1963, no money should be spent hastily or in an ill-considered manner merely because it is available or just to avoid the lapse of a grant. Rush of expenditure, particularly in closing month of the financial year is regarded as breach of financial regularity.

Expenditure exceeding 50 *per cent* of total expenditure, incurred during March 2015, under five Major heads were listed in **Appendix 2.11**. In these cases, ₹ 2164.29 crore (51.07 *per cent*) of total expenditure under the 5 major heads amounting to ₹ 4237.68 crore was spent in March 2015. Thus, the substantial amount of expenditure incurred by the Department at the fag end of the year indicates deficient financial management and lack of effective control over expenditure by the Controlling Officers and a tendency to utilise the budget only at the fag end of the financial year.

2.4 Misclassification of expenditure especially from the Grants-in-aid

As per Indian Government Accounting Standards (IGAS) 2- “Accounting and Classification of Grants-in-aid”, Grants-in-aid disbursed by a grantor to a grantee shall be classified and accounted as revenue expenditure in Financial Statements of the Grantor, irrespective of the purpose for which the funds were disbursed as Grants-in-aid, except in cases specially authorised by the President on the advice of the Comptroller and Auditor General of India. Such cases should be debited to a Capital head of Accounts in the Financial statements of the Government.

During test check of the Accounts of the Government of Bihar for the financial year 2014-15, it was observed that Grants-in-aid of ₹ 25 crore which was required to be classified as revenue expenditure as per IGAS-2 norms was treated as Capital Expenditure. Of this, ₹ one crore pertained to project of Jawaharlal Nehru National Urban Renewable Mission and ₹ 24 crore pertained to construction of old age homes.

2.5 Unreconciled Expenditure

Rule 475 (viii) of the Bihar Financial Rules states that heads of departments and the AG (A&E), Bihar will be jointly responsible for the reconciliation of the figures given in their respective accounts maintained by the heads of the departments with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, as per rule 134 of the Bihar Budget Manual, the head of departments should insist on their staff to follow the procedure laid down for reconciliation of departmental accounts with the Accountant General’s books.

Although non-reconciliation of departmental figures had been pointed out regularly in Audit Reports, under 75 Major heads, heads of departments did not reconcile expenditure amounting to ₹ 68657.81 crore (exceeding ₹ 10 crore in each case) during 2014-15 as shown in **Appendix 2.12**. Out of this, ₹ 55992.16 crore (81.55 *per cent*) relates to 14 Major heads as shown in **Table 2.5**.

Table 2.5: Non reconciliation of expenditure during 2014-15

Sl. No.	Major Heads	(₹ in crore)	
		Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2049-Interest Payments	5048.38	5032.27
2	2055-Police	4619.72	1643.92
3	2071-Pensions and Other Retirement Benefits	11342.93	11340.93
4	2202-General Education	16114.52	11506.23
5	2210-Medical and Public Health	2915.37	2762.21
6	2216-Housing	1521.00	1436.51
7	2217-Urban Development	1415.85	1407.87
8	2225-Welfare of SC,ST and Other Backward Classes	2304.50	2010.37
9	2235-Social Security and Welfare	4165.70	3870.20
10	2236-Nutritions	1196.78	990.04
11	2515-Other Rural Development Programme	3152.06	3116.27
12	4515-Capital outlay on Other Rural Development Programme	4647.83	4561.82
13	4801-Capital outlay on Power Projects	4153.00	2136.77
14	5054-Capital outlay on Roads and Bridges	4176.75	4176.75
Total		66774.39	55992.16

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

In view of the above, it is apparent that had the Government taken the issue of non-reconciliation of expenditure with the above mentioned 14 departments, 81.55 *per cent* of total unreconciled expenditure could have been reconciled.

2.6 Advances from Contingency Fund

The Contingency Fund of the State was established under the Bihar Contingency Fund Act, 1950 (amended in 2012), in terms of the provisions of Articles 267 (2) and 283 (2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen character, postponement of which, till its authorisation by the Legislature, would be undesirable. The fund is in the nature of an imprest. The balance at the beginning of the year on 1 April 2014 was ₹ 350 crore. The Cabinet raised (February 2015) the corpus of the Contingency Fund by ₹ 1650 crore on temporary basis for the current financial year for energy and other sectors. However, the closing balance was ₹ 350 crore at the end of the financial year.

During 2014-15, 101 withdrawals amounting to ₹ 1875.84 crore was made from Contingency Fund, of which 67 withdrawals amounting to ₹ 1667.15 crore (88.87 *per cent*) (**Appendix 2.13**) were for routine expenditure such as payments of electric bill, Prime Minister rural road scheme, bonus to paddy farmers, food to BPL family, deposit for rural road, Anti Terrorist Squad (ATS) establishment (each case ₹ five crore and above), agriculture plantation, Family Court establishment, interest of National Cooperative Development Corporation (NCDC) etc. Since these items were foreseeable expenditure, the drawal of advances from the Contingency Fund of the State was irregular and incorrect.

Review of Selected Grants

A review of the budgetary procedures and control over expenditure was conducted (August and September 2015) in respect of Grant No.23- “Industries Department” and Grant No.42- “Rural Development Department” on the basis of savings, excesses and magnitude of the grants and supplementary demands made during the year 2014-15. The results of review are detailed below:

2.7 Review of Grant No. 23-“Industries Department”

The department is the Nodal Agency for the development of industries and industrial activities in the State. Directorate of Industries is entrusted to supervise and control the District level functionaries i.e. the District Industries Centers in implementation of the various schemes and programmes of the department.

A review of the budgetary procedures and control over expenditure was conducted (August and September 2015) in respect of Grant No.23- “Industries Department” on the basis of savings, excess and magnitude of the grants and supplementary demands made during the year 2014-15.

Table 2.6: Position of Summarised Appropriation for 2014-15

(₹ in crore)						
Budget Estimate	Original Provision	Supplementary Provision	Total Provision (2+3)	Total Expenditure	Savings	Savings in percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Voted	807.83	624.59	1432.42	496.37	936.05	65.35
Capital Voted	13.50	0.00	13.50	0.01	13.49	99.93
Total	821.33	624.59	1445.92	496.38	949.54	65.67

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

The results of review are discussed below:

2.7.1 Substantial Savings

Against the total provision of ₹ 1432.42 crore under Revenue voted head, an expenditure of ₹ 496.37 crore was incurred (34.65 per cent) and against the total provision of ₹ 13.50 crore under Capital voted head, ₹ 0.01 crore was spent resulting in 99.93 per cent savings under Capital head meant for Assistance to States for Infrastructure Development of Exports, Land Acquisition for Industrial Development and Loan to Bihar State Financial Corporation. The overall expenditure of ₹ 496.38 crore was only 34.33 per cent of the total provision of ₹ 1445.92 crore during 2014-15, resulting in substantial savings of ₹ 949.54 crore (65.67 per cent) as detailed in **Table 2.6**.

The Deputy Director (DD), Industries Department attributed (October 2015) substantial savings to provision of fund in non plan establishment and deduction in revised outlay of plan head.

The reply was indicative of the fact that department lacked in proper estimation of provisions.

2.7.2 Unnecessary supplementary provision

Rule 117 of the Bihar Budget Manual lays down the procedure for obtaining supplementary grants. As per this rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department.

Scrutiny of records revealed that provision for an amount of ₹ 246.25 crore was made under the Major heads 2408, 2851 and 2852 through supplementary provision, whereas, only ₹ 39.86 crore was spent against total original provision of ₹ 316.76 crore, as shown in **Appendix 2.14**. Supplementary provision of ₹ 246.25 crore obtained in these three Major heads during the year proved unnecessary as the expenditure did not come up to the level of the original provision.

DD, Industries Department stated (October 2015) that the amount was surrendered and again provisioned in the same sub head as subsidies through first supplementary provision and figures of expenditure were revised on the basis of Comprehensive Treasury Management Information System (CTMIS).

However, the reply was silent about supplementary provision made despite availability of funds under original provision.

2.7.3 Unnecessary re-appropriation of funds

Rule 37 of the Bihar Budget Manual defines re-appropriation as the transfer of funds by a competent authority of a particular sum of money from one unit of appropriation to meet the specific expenditure under another.

Test check revealed that under detailed heads “2851-00-103-0001”, “2852-08-001-0001”, “2852-80-102-0160” and “4885-02-050-0101”, additional funds of ₹ 15.19 crore was provided through re-appropriation which proved unnecessary as expenditure was less than original provision as stated in the **Table 2.7**.

Table 2.7: Unnecessary re-appropriation of funds

(₹ in crore)					
Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2851-Village and Small Industries -00 -103-Handloom Industries -0001-Handloom Development Scheme	1.89	0.10	1.99	1.23
2	2852-Industries -08-Consumer Industries -001-Direction & Administration-0001-Food Processing Industries Directorate	0.55	0.08	0.63	0.54
3	2852-Industries- 80-General-102-Industrial Productivity-0160-Scheme for Pre- Production and Post Production Facilities	670.00	15.00	685.00	366.32
4	4885-Capital Outlay on Industries and Minerals-02- Development of Backward Areas-050-Land-0101-Land Acquisition for Industrial Development	0.20	0.01	0.21	0.01
	Total	672.64	15.19	687.83	368.10

(Source: Detailed Appropriation Accounts and Grants Audit Register, 2014-15)

DD, Industries Department stated (October 2015) that fund was not drawn due to sanction of re-appropriation on the last day of the financial year.

However, no reply was furnished for re-appropriation despite savings under the original provision.

2.7.4 Surrender of fund on the last day of the financial year

As per Rule 112 of the Bihar Budget Manual, spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated, without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Out of total provision of ₹ 40.38 crore (in 10 cases), ₹ 22.82 crore (56.51 *per cent*) was surrendered on the last day of the financial year 2014-15, as detailed in ***Appendix 2.15***. Amount surrendered pertained to schemes for National Food Processing Mission, Tool Room Training Center, Assistance to States for Infrastructures Development of Exports, Land Acquisition for Industrial Development and Loan to Bihar State Financial Corporation etc.

DD, Industries Department accepted the audit observation.

2.7.5 Non-utilisation of fund leading to hundred per cent surrender

Scrutiny of records relating to original provision, supplementary provision and surrender during 2014-15 revealed that entire provision of ₹ 14.25 crore of six sub heads under four major heads remained unutilised and was completely surrendered as detailed in ***Appendix 2.16***.

DD, Industries Department accepted the audit observation.

2.7.6 Non-reconciliation of departmental expenditure figure

Rule 475 (viii) of the Bihar Financial Rules states that head of departments will be responsible for the reconciliation of the figures given in their respective accounts with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, under the provisions of rule 134 of the Bihar Budget Manual, departments have to ensure that the figures of Original provision, Supplementary provisions, Re-appropriation, Expenditure, Surrender and Savings are reconciled with the "Detailed Appropriation Accounts" prepared by the office of the AG (A&E), Bihar immediately after close of the financial year. To facilitate this process in a time schedule, the last date of reconciliation of figures relating to 2014-15 was fixed as 25 June 2015 by the AG (A&E), Bihar.

However, proper reconciliation was not carried out by the Department, resulting in differences in figures of expenditure under three major heads amounting to ₹ 40.44 crore as detailed in ***Appendix 2.17***.

DD, Industries Department accepted the audit observation and stated (October 2015) that General Managers, District Industrial Centres were directed to reconcile the figures of expenditure.

2.8 Review of Grant No. 42 - “Rural Development Department”

The Department is responsible for matters relating to development work of the rural areas in the State of Bihar such as Technical education, Rural Housing, Self-Employment Scheme, Employment and Rural Livelihood. There were seven Major Heads (2203, 2216, 2501, 2505, 2515, 3451 and 4515) operating under this Grant in the financial year of 2014-15.

A review of the budgetary procedures and control over expenditure was conducted (August & September 2015) in respect of Grant No. 42- “Rural Development Department” on the basis of savings, excesses and magnitude of the grants and supplementary demands made during the year 2014-15.

Table 2.8: Position of Summarised Appropriation for 2014-15

(₹ in crore)						
Budget Estimate	Original provision	Supplementary provision	Total provision (2+3)	Expenditure	Savings	Savings as a percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Voted	6725.84	0	6725.84	3126.42	3599.42	53.51
Capital Voted	30.00	0.0001	30.00	9.49	20.51	68.36
Total	6755.84	0.0001	6755.84	3135.91	3619.93	53.58

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

The results of review are discussed below:

2.8.1. Substantial Savings

Against the total provision of ₹ 6755.84 crore (original ₹ 6755.84 crore and supplementary ₹ 0.0001 crore), an expenditure of ₹ 3135.91 crore was incurred resulting in savings of ₹ 3619.93 crore (53.58 per cent of total provision) during 2014-15 as detailed in **Table 2.8**.

Scrutiny of original and supplementary provision and expenditure revealed that against the total provision of ₹ 6725.84 crore under Revenue voted head, expenditure of ₹ 3126.42 crore was incurred resulting in savings of ₹ 3599.42 crore (53.51 per cent) and against the total provision of ₹ 30 crore under Capital voted head, expenditure of ₹ 9.49 crore was incurred resulting in savings of ₹ 20.51 crore (68.36 per cent), which was meant for Bihar Integrated Social Security Strengthening Project (EAP) and Block Minor Construction Work. It shows the improper estimation of provision by the department against the scheme.

The Rural Development Department had not furnished any reply despite several reminders.

2.8.2. Surrender of fund on the last day of the financial year

As per Rule 112 of the Bihar Budget Manual, spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated, without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Out of total provision of ₹ 6030.46 crore as given in **Appendix 2.18**, a sum of ₹ 3140.77 crore (52.08 *per cent*) was surrendered (28 cases) on the last day of the financial year 2014-15. Out of these, 14 cases, amounting to ₹ 2750.80 crore (87.58 *per cent* of the total surrendered amount) relates to schemes for Rural Housing and Rural Employment (**Appendix 2.19**).

The Rural Development Department had not furnished any reply despite several reminders.

2.8.3. Non-utilisation of fund leading to hundred per cent surrender

Scrutiny of records relating to original provisions, supplementary provision and surrender amount of grant during 2014-15 revealed that entire provision of ₹ 126.97 crore of eight Sub-heads under four Major heads remained unutilised and was completely surrendered as detailed in **Appendix-2.20**.

Out of hundred *per cent* surrendered amount, four cases (Sl. No. 3 to 6) amounting to ₹ 116.97 crore (92.12 *per cent* of the total surrendered amount) relates to the scheme for special programme for Rural Development.

The Rural Development Department had not furnished any reply despite several reminders.

2.8.4. Non-reconciliation of departmental expenditure figures

Rule 475 (viii) of the Bihar Financial Rules states that head of the departments will be responsible for the reconciliation of the figures given in their respective accounts with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, under the provisions of rule 134 of the Bihar Budget Manual, departments have to ensure that the figures of Original provision, Supplementary provision, Re-appropriation, Expenditure, Surrender and Savings are reconciled with the “Detailed Appropriation Accounts” prepared by the office of the AG (A&E), Bihar immediately after close of the financial year. To facilitate this process in a time schedule, the last date of reconciliation of figures relating to 2014-15 was fixed at 25 June 2015 by the office of the AG (A&E), Bihar. However, proper reconciliation was not carried out by the Department, resulting in the differences in figures of expenditure under six major heads amounting to ₹ 475.81 crore as detailed in **Appendix 2.21**.

The Rural Development Department had not furnished any reply despite several reminders.

2.9 Conclusion and Recommendations

Large Savings due to improper Budget estimation

- There were large savings of ₹ 43925.80 crore (31.37 per cent) against total budget provision of ₹ 140022.59 crore during 2014-15 indicating improper budget estimation. Large savings under various schemes/sub-heads may adversely affect the implementation of development programmes in the State. Persistent savings for the last five years were also noticed in 10 departments. Out of the total savings (₹ 43925.80 crore), ₹ 27334.02 crore (62.23 per cent) was only surrendered and amount of ₹ 22740.73 crore (83.20 per cent) was surrendered on 31 March 2015.

The budgetary control mechanism should be strengthened in the Government Departments to avoid huge savings, especially where savings occurred persistently and to avoid taking supplementary grants, which remain unutilised. Ensure timely surrender of funds so that it could be utilised in other Heads.

Excess over provisions during previous years requiring regularisation

- Excess expenditure of ₹ 1062.46 crore was incurred over provisions during previous years, which requires regularisation under Article 205 of the Constitution of India.

Non-reconciliation of Departmental figures

- The Controlling Officers did not reconcile ₹ 68657.81 crore (exceeding ₹ 10 crore in each case) under 75 Major Heads, with the books of the Accountant General (A&E), Bihar during 2014-15.

Controlling officers should reconcile the expenditure figures every month with those in the books of the Accountant General (A&E).

Advances from Contingency Fund

- During 2014-15, 101 withdrawals amounting to ₹ 1875.84 crore was made from Contingency Fund, of which 67 withdrawals amounting to ₹ 1667.15 crore (88.87 per cent) were for routine expenditure.

Advances from the Contingency Fund should be given only for meeting expenditure of unforeseen nature.

Deficiencies in Budgetary controls in Industries and Rural Development Departments

- The Industries and Rural Development Departments were not following the provisions of the Budget Manual resulting in lack of budgetary control.

The Industries and Rural Development Departments should adhere to the provisions of the Budget Manual by adopting budget monitoring system in the Department.

CHAPTER III
FINANCIAL REPORTING

FINANCIAL REPORTING

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities including planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year as well as the previous years.

3.1 Unadjusted Abstract Contingent bills

Rule 177 of Bihar Treasury Code (BTC), 2011 provides that a certificate shall be furnished by the DDO to the effect that money withdrawn on the contingent bill shall be spent within the same financial year and that the unspent amount shall be remitted to the Treasury before 31 March of the year. Further, as per Rule 194 of the BTC, 2011, countersigned DC bill shall be submitted within six months following the month in which the abstract bill was drawn and no abstract bill shall be cashed after the end of this period of six months unless detailed bill has submitted.

The year-wise details of drawal and adjustment of amounts of AC bills are given below:

Table 3.1: Position of outstanding AC bills

(₹ in crore)

Year	AC bills drawn		AC bills adjusted		Outstanding AC bills	
	Number	Amount	Number	Amount	Number	Amount
Upto 2012-13	94017	31946.11	77325	29292.92	16692	2653.19
2013-14	1294	728.61	155	33.96	1139	694.65
2014-15(*)	2097	2040.06	40	6.48	2057	2033.58
Total	97408	34714.78	77520	29333.36	19888	5381.42

* 959 AC bills amounting to ₹ 1845.68 crore out of 2097 AC bills will be due after 31 March 2015
(Source: Notes to Accounts for the year 2014-15)

As indicated in Table 3.1 out of ₹ 34714.78 crore drawn on 97408 AC bills, only 77520 AC bills for ₹ 29333.36 crore were adjusted by the Accountant General (A&E), Bihar. However, despite of flagging this issue at regular intervals with the State Government, as of 31 March 2015, DC bills were yet to be submitted for ₹ 5381.42 crore drawn on 19888 AC bills.

Scrutiny revealed that out of ₹ 2040.06 crore drawn during 2014-15 on AC bills, a sum of ₹ 726.65 crore (35.62 per cent) was drawn in March 2015. Substantial expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

3.2 Delay in furnishing Utilisation Certificates

The term Grants-in-aid includes grants to local bodies, religious, charitable or educational institutions, stipend, scholarship, contributions to public exhibitions etc. Rule 341(2) of Bihar Financial Rules states that only so much of the grant should be paid during the financial year as is likely to be expended during that year, the authority signing or countersigning a bill for Grants-in-aid under Rule 431 of Bihar Treasury Code 1937 should see that money is not drawn in advance of requirement. There should be no occasion for rush for payment of these grants in the month of March. Further, Finance Department's executive order dated 16 January 1975, prescribed time of one year from the date of sanction for giving utilisation certificates. This time limit was however, revised to 18 months vide FDs executive order dated 19 October 2011.

The status of outstanding UCs as on 31 March 2015 are summarised in **Table 3.2**.

Table 3.2: Details of outstanding UCs

(₹ in crore)		
Year	Number of UCs awaited	Amount
Upto 2011-12	1194	14641.73
2012-13	404	9090.10
2013-14	112	7778.90
	295*	5414.30
2014-15	466*	22359.29
Total	2471	59284.32

* Number of UCs not due as on 31 March 2015.

(Source: Notes to Accounts for the year 2014-15)

As on 31 March 2015, 1710 UCs amounting to ₹ 31510.73 crore was due. Sixty five per cent of the amount of UCs due pertains to the Departments of Education (396 UCs amounting to ₹ 12753.40 crore) and Panchayati Raj (198 UCs amounting to ₹ 7778.41 crore). UCs outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes.

As huge amounts are lying unutilised, oversight of release/utilisation and accountability should be the priority in order to ensure that the funds are not diverted/misused.

3.3 Non-submission of the details of grants or loans paid to Bodies and Authorities

In order to identify institutions/organisations which attract audit under Section 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C &AG's DPC Act), the Government/Heads of

Department are required to furnish to Audit every year the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions. Further, Regulation on Audit and Accounts, 2007 provides that Governments and Heads of departments which sanction grants and/or loans to bodies or authorities shall furnish to the Audit Office by the end of July every year, a statement of such bodies and authorities to which grants and/or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating the amount of assistance, the purpose for which the assistance was sanctioned and the total expenditure of the body or authority.

None of the Departments of the Government of Bihar had furnished such details for the year 2014-15. The matter was taken up with Finance Department in May 2015. The reply was awaited as of September 2015.

Twenty three bodies/authorities in the state which attract audit under Section 14 of C&AG's (DPC) Act, 1971 have been identified by Audit, of which audit of 22 authorities/bodies have been conducted for various periods as of July 2015 as shown in *Appendix 3.1*.

Due to non-submission of information about the financial assistance given by the Government, the purpose of assistance granted and the total expenditure of such bodies/authorities, it was not possible to provide assurance to Legislature/Government about the manner in which the grants sanctioned/paid by them has been utilised. This dilutes control in Government expenditure systems.

3.4 Delay in submission of Accounts/Audit Reports of Authorities or Bodies for certification

Section 20 (1) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971, provides for the audit of accounts of any body or authority, if entrusted to the Comptroller and Auditor General by any law or if requested to do so by the Governor of a State having a Legislative Assembly. Such audit could be undertaken on such terms and conditions as may be agreed upon between Comptroller and Auditor General and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of the bodies and authorities.

The audit of accounts of the Bihar State Legal Services Authority was entrusted to the Comptroller and Auditor General permanently. Further, the audit of accounts of the Bihar State Khadi and Village Industries Board (upto 2009-10), the Bihar State Housing Board (upto 2003-04) and the Rajendra Agriculture University (upto 2011-12), Pusa, Samastipur were entrusted to the Comptroller and Auditor General. The position of submission of accounts by these bodies, issuance of Separate Audit Reports (SARs) by the Comptroller and Auditor General and their placement in the State Legislature are indicated in *Appendix 3.2*

3.5 Outstanding balances under major suspense and remittance heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of major Suspense and Remittance heads to the end of last three years is indicated in **Table 3.3**.

Table 3.3: The position of Suspense and Remittance balances

Name of Minor Head	2012-13		2013-14		2014-15	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-101 - Pay and Accounts Office Suspense	214.35	0.00	235.47	0.00	245.63	0.00
Net	(Dr) 214.35		(Dr) 235.47		(Dr) 245.63	
8658-102 - Suspense Accounts (Civil)	1707.43	253.37	1778.62	258.09	3423.16	282.10
Net	(Dr) 1454.06		(Dr) 1520.53		(Dr) 3141.06	
8658-110 – Reserve Bank Suspense - Central Accounts Office	1237.71	894.60	1225.14	894.60	1235.26	894.60
Net	(Dr) 343.11		(Dr) 330.54		(Dr) 340.66	
8782-102-Public Works Remittances	8624.88	8806.17	12047.47	12187.96	11913.94	11994.34
Net	(Cr) 181.29		(Cr) 140.49		(Cr) 80.40	
8782-103-Forest Remittance	127.82	119.95	208.11	185.49	248.82	227.19
Net	(Dr) 7.87		(Dr) 22.62		(Dr) 21.63	

(Source: Notes to Accounts for the year 2014-15)

There is net increase of ₹ 10.16 crore debit under 101-Pay and Accounts office suspense, ₹ 1620.53 crore (debit) under 102-Suspense Accounts (Civil) and ₹ 10.12 crore (debit) under 110-Reserve Bank Suspense-Central Accounts office, as compared to 2013-14.

If these amounts remain un-cleared, the balances under the Suspense Heads would accumulate and would not reflect true and fair picture of Government's expenditure. Thus, clearance of outstanding balances under Suspense Heads would require to be vigorously pursued.

3.6 Non-adjustment of Temporary Advances and Imprest

As per Rule 176 of Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. Further, as per Rule 177, it is not permissible to draw advances in anticipation of expenditure from the Treasury either for the execution of works, completion of which is likely to take a considerable time or to prevent the lapse of appropriation. If under

special circumstances, money is drawn in advance, the unspent balance of the amount so drawn should be refunded to the treasury by short drawal in the next bill or with a challan at the earliest possible opportunity and in any case before the end of the financial year in which the amount is drawn.

It was noticed that ₹ 186.08 crore of temporary advances and imprest was drawn upto 31 March 2015 by the DDOs of eight concerned departments/organisation. Department/Organisation wise analysis of advances and imprest pending upto 31 March 2015 is given in **Table 3.4**.

Table 3.4: Department/Organisation wise analysis of pending Advances and Imprest

(₹ in crore)

Sl. No.	Name of the Department/ Organisation	Total amount of unadjusted advances and Imprest		
		Temporary advance	Imprest	Total
1	Building Construction	5.69	2.15	7.84
2	Irrigation	36.93	10.86	47.79
3	National Highways	0.82	0.12	0.94
4	Public Health Engineering	8.38	3.33	11.71
5	Road Construction	67.52	0.24	67.76
6	Rural Works	9.95	9.65	19.60
7	Local Area Engineering Organisation	16.49	9.66	26.15
8	Tube wells and Minor Irrigation	2.08	2.21	4.29
Total				186.08

(Source: Notes to Accounts for the year 2014-15)

The pending cases of advances and imprest indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances involving substantial amount.

3.7 Non-reconciliation of Receipts and Expenditure

Rule 475 (viii) of the Bihar Financial Rules provides that the Heads of departments and the Accountant General (A&E), Bihar will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the Head of the department with those of the figures appearing in the books of the Accountant General (A&E). The main object of reconciliation is to ensure that the departmental accounts are sufficiently accurate to render an efficient departmental control of expenditure.

Scrutiny however revealed that, inspite of cases of non-reconciliation of departmental accounts being pointed out in the earlier Reports and pursuance by the Accountant General (A&E), such lapses on the part of controlling officers continued to persist during 2014-15. Against the total expenditure of ₹ 90720.39 crore, reconciliation was completed for only ₹ 35942.61 crore (39.62 per cent) of the total expenditure during 2014-15. Out of the total receipts of ₹ 78417.54 crore, only ₹ 58378.97 crore (74.45 per cent) was reconciled. Only 2492 (12.18 per cent) Drawing and Disbursing Officers (DDOs) out of 20465 DDOs have reconciled their accounts upto 31 March 2015.

3.8 Operation of omnibus Minor Head-800

Booking of receipts or expenditure under the Minor Head ‘800 – Other Receipts’ and ‘800 – Other Expenditure’ is considered as opaque classification of receipts and expenditure as these heads do not disclose the schemes, programmes etc., to which the amount relates. The head accommodates expenditure which cannot be classified under the available programme minor heads.

During 2014-15, ₹ 461.55 crore under 25 Revenue and Capital Major Heads of accounts on the expenditure side, constituting 0.51 *per cent* of the total expenditure was classified under Minor Head ‘800 Other Expenditure’ below the respective Major Heads. Similarly, ₹ 470.52 crore under 43 Revenue Major Heads of accounts on the receipts side (excluding Grants-in-aid), constituting about 0.60 *per cent* of the total revenue receipts were classified under the Minor Head ‘800- Other Receipts’ below the respective Major Heads. Instances where a substantial proportion (more than 50 *per cent* of the total under the related Major Head) of receipts were classified under Minor Head 800- Other Receipts are given in **Appendix 3.3**. As the amount of expenditure under Minor Head 800– Other expenditure was below 50 *per cent* under the concerned MH, no separate Annexure has explicitly appended.

3.9 Conclusion and Recommendations

Unadjusted Abstract Contingent bills

- Significant amount of ₹ 5381.42 crore drawn on Abstract Contingent (AC) bills remained outstanding as of March 2015 due to non-submission of Detailed Contingent (DC) bills.

The State Government should ensure timely submission of DC bills as per extant rules and provisions.

Delay in furnishing Utilisation Certificates

- Utilisation certificates (UCs) of ₹ 31510.73 crore against the Grant-in-aid (GIA) bills drawn by different departments were outstanding as of 31 March 2015. Non-receipt of UCs against the GIA bills for huge amounts indicates failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purpose.

The State Government should ensure timely utilisation of the grants for the intended purpose and submission of UCs there against.

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

- There was delay of one year one month to over three years in submission of Accounts/Audit Reports by all the four authorities or bodies for certification.

Government Departments should ensure timely submission of the Accounts of authorities or bodies to the Accountant General (Audit).

Non-adjustment of Temporary advances and Imprest

- Temporary advances and Imprest of ₹ 186.08 crore drawn upto 31 March 2015 by eight Departments/Organisation remained to be adjusted.

Government Departments/Organisation should ensure timely recovery/adjustment of Temporary advances and Imprest at the end of the year.

Patna
The 15 January 2016


(PRAVEEN KUMAR SINGH)
Accountant General (Audit), Bihar

COUNTERSIGNED

New Delhi
The 19 January 2016


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

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

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

(Source: GSDP, the information as available on CSO website as on 31st July, 2015, Census of India 2011 and State profile of Bihar, Report the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66, [http://planningcommission.nic.in/data/datatable/data_2312/Databook Dec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/Databook_Dec2014%20106.pdf), SRS Bulletin of September 2014, Economic survey 2014-15, Table 9.1 Page A 129, Population Projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projection Constituted by the National Commission on Population Table-14 (Projected Total Population by Sex as on 1st October 2001-2026, Financial data is based on figures in Finance Accounts of Government of Bihar)

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

² GSDP = Gross State Domestic Product.

³ CAGR= Compound Annual Growth Rate.

Appendix- 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts

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

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

Appendices

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

(Source: Finance Accounts, 2014-15)

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

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

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

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

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

Appendix- 1.3 Part B

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of fiscal position

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

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

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

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

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

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

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

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

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

(₹ in crore)

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

Appendices

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

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

(Source: Finance Accounts, 2014-15)

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

(₹ in crore)

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

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

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

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

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

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

Appendices

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

(Source: Finance Accounts, 2014-15)

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

(₹ in crore)

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

Appendices

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

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2014-15)

Appendix- 1.8

(Reference: Paragraph 1.9.1; Page 23)

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

(₹ in crore)

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

(Source: Finance Accounts, 2014-15)

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

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

Appendices

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

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

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

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

(₹ in crore)

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

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

Appendices

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

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

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

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

(₹ in crore)

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

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

Appendices

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

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

Appendices

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

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

Appendices

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

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

(Source: Detailed Appropriation Accounts, Government of Bihar)

Appendix- 2.8
(Reference: Paragraph 2.3.7; Page 39)
Hundred per cent surrender of funds (More than ₹ five lakh)
(₹ in crore)

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

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

Appendices

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

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

Appendices

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

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
176	40-Revenue and land Reforms Department	2029-00-104-0004-Zamindari Abolition Bond	0.42
177		4047-00-050-0106- Land Bank Scheme	1.00
178	41-Road Construction Department	5054-80-003-0101- Training and Research	0.50
179	42-Rural Development Department	2501-06-789-0202-National Rural Livelihood Mission(NRLM)	48.56
180		2501-06-789-0302- National Rural Livelihood Mission(NRLM)	19.29
181		2501-06-796-0202- National Rural Livelihood Mission(NRLM)	35.16
182		2501-06-796-0302- National Rural Livelihood Mission(NRLM)	13.97
183		2515-00-102-0116-Integrated Strengthening to Bihar Unitary Social Security Project (EAP)	5.00
184		4515-00-102-0102- Bihar Integrated Social Security Strengthening Project (EAP)	5.00
185	43-Science and Technology Department	2203-00-004-0001- Grants and Research Scholarship	0.35
186		2203-00-004-0101-Bihar Council of Science and Technology, Patna Remote Sensing Centre/Indira Gandhi Science centre Planetarium Patna	18.50
187		2203-00-112-0105-Skill Development Mission	30.00
188	44-SC and ST Welfare Department	2225-01-102-0216- Pradhan Mantri Adarsh Gram Yojana (PMAGY)	5.00
189		2225-01-793-0401-Multi Sectoral Development for Scheduled Castes	40.00
190		2225-02-102-0101- Multi Sectoral Development of Scheduled Tribes Receipt from Government of India under Article 275(1) of the Constitution	11.61
191		2225-02-102-0102-Special Central Assistance for Scheduled Tribes	14.37
192		2225-02-277-0214-Umbrella Scheme for education of students of Scheduled Tribes	7.17
193		2225-02-277-0314- Umbrella Scheme for education of students of Scheduled Tribes	0.05
194	46-Tourism Department	5452-01-102-0101-Nalanda Heritage Tourism Scheme	50.00
195	48-Urban Development and Housing Department	2215-02-106-0202-National River Conservation Plan(NRCP)	117.60
196		2215-02-789-0203-National River Conservation Plan(NRCP)	21.00
197		2215-02-789-0303- National River Conservation Plan(NRCP)	0.90
198		2215-02-796-0205- National River Conservation Plan(NRCP)	1.40
199		2215-02-796-0305- National River Conservation Plan(NRCP)	0.60
200		2217-01-053-0001-Budha Smriti and other Park	13.00
201		2217-01-191-0217- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	50.00
202		2217-01-789-0204- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	30.00
203		2217-03-191-0208- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	200.00
204		2217-03-191-0308- Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)	40.00
205		2217-03-192-0106- Grants-in-aid to Urban Bodies/Authorities and institutions equivalent thereof for preparation of project report relating to urban Basic Infrastructure Problems	4.00

Appendices

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

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

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

(₹ in crore)

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

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

Appendix- 2.10

(Reference: Paragraph 2.3.9; Page 39)

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

(₹ in crore)

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

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

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	2681.53	1095.84	40.87
75		3475-Other General Economic Services	83.00	78.00	93.98
76	49	2701-Medium Irrigation	106.31	25.42	23.91
77		4700-Capital Outlay on Major Irrigation	1041.90	297.49	28.55
78		4701-Capital Outlay on Medium Irrigation	159.29	106.43	66.82
79	50	2702-Minor Irrigation	646.84	314.84	48.67
80		4702-Capital Outlay on Minor Irrigation	361.79	174.13	48.13
81	51	2235-Social Security and Welfare	5002.31	924.26	18.48
82		2236-Nutrition	2410.48	1186.45	49.22
Total			66644.05	21275.26	31.92

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

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

(₹ in crore)

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

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

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

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

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

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

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

(Source: Detailed Appropriation Accounts, 2014-15)

Appendix- 2.15

(Reference: Paragraph 2.7.4; Page 44)

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

(₹ in crore)

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

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

Appendix-2.16

(Reference: Paragraph 2.7.5; Page 44)

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

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

(Source: Detailed Appropriation Accounts, 2014-15)

Appendix-2.17

(Reference: Paragraph 2.7.6; Page 44)

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

(Amount in ₹)

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

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

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

(₹ in lakh)

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

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

Appendices

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

(Source: Information furnished by the department)

Appendix-2.19

(Reference: Paragraph 2.8.2; Page 46)

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

(₹ in lakh)

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

(Source: Information furnished by the department)

Appendix-2.20
(Reference: Paragraph 2.8.3; Page 46)
Non-utilisation of fund leading to hundred per cent Surrender (Grant No. 42)

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

(Source: Information furnished by the department)

Appendix-2.21

(Reference: Paragraph 2.8.4; Page 46)

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

(₹ in crore)

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

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

Appendix-3.1
(Reference: Paragraph 3.3; Page 50)
List of auditable units identified under Section 14 of CAG's DPC Act

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

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

Appendix-3.2

(Reference: Paragraph 3.4; Page 51)

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

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

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

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

(₹ in crore)

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

Includes accounting refunds to the extent of ₹0.01 crore, ₹0.02 crore and ₹0.04 crore under MH-0235, 0506 and 1054 respectively hence, the percentage is more than 100.

(Source: Notes to Accounts for the year 2014-15)

GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts & Entitlement
2.	AC	Abstract Contingent
3.	AE	Aggregate Expenditure
4.	AIA	All India Average
5.	AP	Annual Plan
6.	ATS	Anti Terrorist Squad
7.	BBM	Bihar Budget Manual
8.	BE	Budget Estimates
9.	BPL	Below Poverty Line
10.	BTC	Bihar Treasury Code
11.	CAG	Comptroller and Auditor General of India
12.	CAGR	Compound Annual Growth Rate
13.	CE	Capital Expenditure
14.	CFS	Consolidated Fund of State
15.	CSF	Consolidated Sinking Fund
16.	DC	Detailed Contingent
17.	DCRF	Debt Consolidation and Relief Facility
18.	DDO	Drawing and Disbursing Officer
19.	DE	Development Expenditure
20.	DRDA	District Rural Development Agency
21.	ES	Economic Services
22.	GIA	Grants-in-Aid
23.	GoB	Government of Bihar
24.	GoI	Government of India
25.	GS	General Services
26.	GSDP	Gross State Domestic Product
27.	IAY	Indira Awas Yojana
28.	IGAS	Indian Government Accounting Standard
29.	MTFP	Medium Term Fiscal Policy
30.	NABARD	National Bank for Agriculture and Rural Development
31.	NCDC	National Cooperative Development Corporation
32.	NPRE	Non-Plan Revenue Expenditure
33.	NSS	National Small Saving
34.	NSSF	National Small Saving Fund
35.	NTR	Non-Tax Revenue
36.	OTR	Own Tax Revenue
37.	PAC	Public Accounts Committee
38.	PF	Provident Fund
39.	PMGSY	Pradhan Mantri Gram Sadak Yojana
40.	RBI	Reserve Bank of India
41.	RE	Revenue Expenditure
42.	RR	Revenue Receipts
43.	S&W	Salary and Wages
44.	SAR	Separate Audit Report
45.	SS	Social Services
46.	SSA	Sarva Shiksha Abhiyan
47.	ThFC	Thirteenth Finance Commission
48.	UC	Utilisation Certificate
49.	VAT	Value Added Tax

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