

# APPENDICES



Mausoleum of Sher Shah Suri, Sasaram

**Appendix-1.1**  
(Reference: Paragraph 1.1 and 1.5.1, Page 1 and 16)

**Profile of the State**

A. General Data					
Sl. NO.	Particulars			Figures	
<b>1</b>	<b>Area</b>			<b>94163 sq km</b>	
<b>2</b>	<b>Population</b>				
	a.	As per 2001 Census.		8.3 crore	
	b.	2009-2010		9.57 crore	
<b>3</b>	<b>Density of Population (2001).</b> (All India Density = 325 persons per Sq.Km )			<b>880 persons per sq. km.</b>	
<b>4</b>	<b>Population below poverty line</b> (All India Average = 27.5 per cent)			<b>41.4 per cent</b>	
<b>5</b>	<b>Literacy (2001)</b> (All India Average = 64.8 per cent)			<b>47 per cent</b>	
<b>6</b>	<b>Infant mortality (per 1000 live births)</b> (All India Average = 53 per 1000 live births )			<b>56</b>	
<b>7</b>	<b>Life Expectancy at birth.</b> (All India Average =63.5 years)			<b>61.6 Years</b>	
<b>8</b>	<b>Gini Coefficient<sup>1</sup></b>				
	a.	Rural. ( All India = 0.30 )		<b>0.20</b>	
	b.	Urban. ( All India = 0.37)		<b>0.33</b>	
<b>9</b>	<b>Gross State Domestic Product (GSDP) 2009-2010 at current prices</b>			<b>155051 crore</b>	
<b>10</b>	<b>GSDP CAGR<sup>2</sup> (2000-01 to 2009-10)</b>			<b>11.71 per cent</b>	
<b>11</b>	<b>Per capita GSDP CAGR (2000-01 to 2009-10)</b>			<b>9.95 per cent</b>	
<b>12</b>	<b>GSDP CAGR ( 2000-01 to 2008-2009)</b>		<b>Bihar</b>	<b>12.08 per cent</b>	
			<b>Other General Category States</b>	<b>12.54 per cent</b>	
<b>13</b>	<b>Population Growth ( 2000- 2001 to 2009-2010 )</b>		<b>Bihar</b>	<b>15.31 per cent</b>	
			<b>Other General Category States</b>	<b>13.42 per cent</b>	
B. Financial Data					
Sl. No.	Particulars		Figures (in Per cent)		
<b>1</b>	<b>CAGR</b>		<b>2000-01 to 2008-09</b>		<b>2000-01 to 2009-10</b>
			<b>General Category States</b>	<b>Bihar</b>	<b>Bihar</b>
	a.	<b>of Revenue Receipts.</b>	14.40	14.48	13.71
	b.	<b>of Own Tax Revenue.</b>	13.59	10.34	12.47
	c.	<b>of Non-Tax Revenue.</b>	12.08	6.21	9.93
	d.	<b>of Total Expenditure.</b>	12.38	11.13	11.55
	e.	<b>of Capital Expenditure.</b>	21.41	25.06	23.76
	f.	<b>of Revenue Expenditure on Education.</b>	9.33	6.65	7.08
	g.	<b>of Revenue Expenditure on Health.</b>	8.95	2.28	3.75
	h.	<b>of Salary and Wages#.</b>	9.37	5.25	7.85
	i.	<b>of Pension.</b>	12.03	7.09	8.86

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>). Gini Coefficient ( Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth ( Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10), Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs). #For the period 2001-02 to 2008-09 or 2009-2010 as the case may be.

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

<sup>2</sup> CAGR= Compound Annual Growth Rate.

**Appendix 1.2**  
(Reference: Paragraph 1.1.1 and Page 1)  
**Abstract of Receipts and Disbursements for the year 2009-10**

(₹ in crore)

Receipts				Disbursements						
2008-09			2009-10	2008-09			2009-10			
							Non-Plan	Plan	Total	
		<b>Section-A: Revenue</b>								
<b>32980.69</b>	<b>I</b>	<b>Revenue receipts</b>	<b>35526.83</b>	<b>28511.58</b>	<b>I</b>	<b>Revenue expenditure</b>	<b>24145.38</b>	<b>8438.79</b>	<b>32584.17</b>	
6172.74		-Tax revenue	8089.67	10529.51		General Services	11850.99	351.36	12202.35	
1153.32		-Non-tax revenue	1670.42	12252.10		Social Services	8046.11	5140.30	13186.41	
17692.51		-State's share of Union Taxes	18202.58	6705.91		Education, Sports, Art and Culture	6015.51	1400.71	7416.22	
2550.44		-Non-Plan grants	2256.20	1193.37		Health and Family Welfare	1187.13	200.69	1387.82	
3600.09		-Grants for State Plan Schemes	3720.97	1413.40		Water Supply, Sanitation, Housing and Urban Development	554.53	883.71	1438.24	
1811.59		-Grants for Central and Centrally sponsored Plan Schemes	1586.99	43.99		Information and Broadcasting	47.17	4.84	52.01	
				230.46		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	67.19	340.34	407.53	
				67.39		Labour and labour welfare	54.78	15.11	69.89	
				2562.22		Social welfare and nutrition	92.60	2167.61	2260.21	
				35.35		Others	27.19	127.30	154.49	
				5726.01		Economic Services	4140.82	2947.13	7087.95	
				1272.69		Agriculture and Allied Activities	856.11	647.44	1503.55	
				2109.20		Rural Development	708.25	1972.19	2680.44	
				-		Special areas programmers				
				704.32		Irrigation and Flood control	816.14	81.17	897.31	
				722.50		Energy	862.61	5.00	867.61	
				226.07		Industry and Minerals	44.81	220.58	265.39	
				493.37		Transport	690.04		690.04	

Receipts					Disbursements					
2008-09			2009-10		2008-09		2009-10			
							Non-Plan	Plan	Total	
					-	Science, Technology and Environment			-	
					197.86	General Economic Services	162.86	20.75	183.61	
					3.96	Grants-in-aid and Contributions	107.47	-	107.47	
					28511.58	Total			32584.17	
	II	Revenue deficit carried over to section B			4469.11	II	Revenue Surplus carried over to Section B		2942.66	
<b>32980.69</b>		<b>Total</b>		<b>35526.83</b>	<b>32980.69</b>	<b>Total</b>			<b>35526.83</b>	
		<b>Section-B Others</b>								
<b>2188.06</b>	III	<b>Opening Cash balance including Permanent Advances and Cash Balance Investment</b>		<b>3557.09</b>		III	<b>Opening overdraft from Reserve Bank of India</b>			
	IV	Miscellaneous Capital receipts			<b>6436.35</b>	IV	<b>Capital Outlay</b>	<b>63.97</b>	<b>7268.12</b>	<b>7332.09</b>
					206.65		General services	57.80	216.68	274.48
					640.02		Social Services	6.85	1115.70	1122.55
					176.51		Education, Sports, Art and Culture	-	333.96	333.96
					97.21		Health and Family Welfare	-	120.52	120.52
					186.57		Water Supply, Sanitation, Housing and Urban Development	6.85	457.86	464.71
					4.93		Information and Broadcasting	-	3.00	3.00
					41.77		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	-	26.18	26.18
					100.76		Social welfare and nutrition	-	153.59	153.59
					37.20		Others	-	20.59	20.59
					5589.68		Economic Services	-0.68	5935.74	5935.06
					11.04		Agriculture and Allied Activities	-	1.00	1.00
					1273.79		Rural Development	-	852.65	852.65

*Audit Report (State Finances) for the year ended 31 March 2010*

Receipts					Disbursements					
2008-09			2009-10		2008-09		2009-10			
							Non-Plan	Plan	Total	
					-		Special areas programmes			
					1140.68		Irrigation and Flood Control		1348.62	1348.62
					400.00		Energy	-	376.00	376.00
					276.72		Industry and Minerals	-	268.58	268.58
					2463.42		Transport	-0.68	3059.11	3058.43
					24.04		General Economic Services	-	29.78	29.78
11.32	V	Recoveries of Loans and Advances		<b>13.20</b>	551.05	V	Loans and Advances disbursed	409.52	487.27	896.79
-		-From Power Projects	-		436.89		For Power Projects	157.31	468.94	626.25
9.09		-From Government Servants	7.12		7.19		To Government Servants	7.12	-	7.12
2.23		-From Others	6.08		106.97		To Others	245.09	18.33	263.42
4469.11	VI	Revenue Surplus brought down		<b>2942.66</b>	-	VI	Revenue Deficit brought down			
5927.89	VII	Public debt receipts		<b>6134.39</b>	1682.28	VII	Repayment of Public debt			1982.99
-		External debt			-		External debt			
5778.03		Internal debt other than Ways and Means Advances and overdrafts	5370.07		1253.60		Internal debt other than Ways and Means Advances and Overdrafts			1169.32
-		-Net transactions under Ways and Means Advances	-		-		Net transactions under Ways and Means Advances			
-		-Net transactions under overdraft	-							
149.86		-Loans and Advances from Central Government	764.32		428.68		Repayment of Loans and Advances to Central Government			813.67
-	VIII	Appropriation to Contingency Fund		-	-	VIII	Appropriation to Contingency Fund			
-	IX	Amount transferred to Contingency Fund		-	-	IX	Expenditure from Contingency Fund			
16941.02	X	Public Account receipts		<b>15303.39</b>	17310.63	X	Public Account disbursements			15447.74
1153.36		Small Savings and Provident Funds	707.19		1008.95		Small Savings and Provident Funds			970.05

Receipts				Disbursements						
2008-09			2009-10		2008-09		2009-10			
							Non-Plan	Plan	Total	
1302.48		Reserve Funds	565.67		869.24		Reserve Funds			467.36
184.45		Suspense and Miscellaneous	296.81		219.61		Suspense and Miscellaneous			197.28
7090.79		Remittance	7422.76		7312.36		Remittance			7367.94
7209.94		Deposits and Advances	6310.96		7900.47		Deposits and Advances			6445.11
	XI	Closing Overdraft from Reserve Bank of India			3557.09	XI	Cash Balance at end			2291.13
					-		Cash in Treasuries and Local Remittances			-
					-740.06		Deposits with Reserve Bank			(-2536.45)
					178.16		Departmental Cash Balance including permanent Advances			200.44
					4118.99		Cash Balance Investment			4627.14
<b>29537.40</b>		<b>Total</b>		<b>27950.74</b>	<b>29537.40</b>		<b>Total</b>			<b>27950.74</b>

**Appendix 1.3**

(Reference: Paragraph 1.2.2 and Page 6)

**Funds Directly Transferred to State Implementing Agencies**

(₹ in crore)

Programme/Scheme	Implementing Agency in the State	2008-09			2009-10		
		Central Share	State Share, if applicable	Total	Central Share	State Share, if applicable	Total
SSA*	BEPC*	1659.24	855.00	2514.24	1217.39	903.45	2120.84
NPEGEL*		36.20	30.00	66.20	0.00	26.85	26.85
KGBV*		166.14	53.25	219.39	0.00	0.00	0.00
<b>Total (SSA+NPEGEL+KGBV)</b>		<b>1861.58</b>	<b>938.25</b>	<b>2799.83</b>	<b>1217.39</b>	<b>930.30</b>	<b>2147.69</b>
Total NRHM*-A	State Health Society	351.17	-	351.17	420.84	213.46	633.46
Total NRHM-B		217.20	-	217.20	-	-	-
Total NRHM-C		76.73	0.19	76.92	-	-	-
NRHM-D		12.44	-	12.44	-	-	-
<b>Total NRHM</b>		<b>657.54</b>	<b>0.19</b>	<b>657.73</b>	<b>420.84</b>	<b>213.46</b>	<b>633.46</b>
MNREGA*	DRDA*	1369.03	144.28	1513.31	1032.80	103.41	1136.21
SGSY*		240.75	35.11	275.86	131.91	43.04	174.95
IAY* (New)		2187.24	494.79	2682.03	2009.19	517.20	2526.39
IAY (Upgradation)							
IAY (5%)		0	0.31	0.31			
IAY (Kala Azar Affected) 2006 + 2008		97.58	0.53	98.11			
IWDP*		7.32	0.79	8.11	-	-	-
DRDA (Admin)		13.62	4.64	18.26	-	-	-
Hariyali					5.71	-	5.71
<b>Total DRDA</b>			<b>3915.54</b>	<b>680.45</b>	<b>4595.99</b>	<b>3179.61</b>	<b>663.65</b>
Total Sanitation Campaign					90.47		
MPS Local Area Development Scheme (MPLADS)	District Magistrate				101.50		
Science and Technology Programme for Social Economic Development	Registered Societies (NGOs)				0.85		
Off Grid DRPS	Bihar Renewable Energy Development Agency				0.99		
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)				1.07		
Handicrafts	Registered Societies (NGOs)				1.82		
Memorials and Others	Nava Nalanda Mahavihara				2.80		
Mahila Samakhya	Bihar Mahila Samakhya Society				5.44		
National Institute of Pharmaceutical and Research	National Institute of Pharmaceuticals Education and Research				7.15		



Supports to NGOs Institutions SRCs for Audit Education and Skill Development	Jan Shikshan Sansthan				7.86		
National Child Labour Project Including Grants in aid to Voluntary Agencies	Child Labour Project Society				16.61		
Health Insurance for Unorganised Sector Workers (Rashtriya Swastha Bima)	Bihar State Labour Welfare Societies				31.98		
National Food Security Mission	State Agrigulture Management & Extention Training				43.32		
Setting up of New IITs	Indian Institute of Technology, Patna				52.50		
Total of GOI funds bypassing State Budget		6434.66			5182.20		
Receipts of GOB		38920.00			41674		
Expenditure of GOB		37181			42796		
Total Plan Grants (State Plan + Centrally Sponsored Plan + Central Plan)		5411.68			5308		
Total Central Grants (Plan + Non-Plan)		7962.12			7564.16		
Percentage of Central Funds bypassing the State Budget (Receipt)		16.53			12.43		
Percentage of Central Funds bypassing the State Budget (Expenditure)		17.31			12.11		
Central Funds bypassing GOB budget as a percentage of Total Central Plan Grants (State Plan + Central Plan + Centrally Sponsored Plan)		118.90			97.63		
Central Funds bypassing GOB budget as a percentage of Total Central Grants		80.82			68.51		

\*SSA: Sarva Shiksha Abhiyan, BEPC: Bihar Education Project Council, NPEGEL: National Programme for Education of Girls at Elementary Level, KGBV: Kasturba Gandhi Balika Vidyalaya, NRHM: National Rural Health Mission, MNREGA: Mahatma Gandhi National Rural Employment Guarantee Act, DRDA: District Rural Development Authority, SGSY: Swarnajayanti Gram Swarojgar Yojana, IAY: Indira Awas Yojana, IWDP: Integrated Wasteland Development Project.

**Appendix 1.4**

(Reference: Paragraph 1.3 and 1.7.2, Page 6 and 22)

**Time series data on the State Government finances**

(₹ in crore)

	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part A. Receipts					
<b>1. Revenue Receipts</b>	<b>17837</b>	<b>23083</b>	<b>28210</b>	<b>32981</b>	<b>35527</b>
<b>(i) Tax Revenue</b>	<b>3561(20)</b>	<b>4033(17)</b>	<b>5086(18)</b>	<b>6173(19)</b>	<b>8090(23)</b>
Taxes on Sales, Trade, etc	1734(49)	2081(52)	2535(50)	3016(49)	3839(48)
State Excise	319(9)	382(9)	525(10)	679(11)	1082(13)
Taxes on Vehicles	302(8)	181(4)	273(5)	298(5)	345(4)
Stamps and Registration fees	505(14)	455(11)	654(13)	716(12)	998(12)
Land Revenue	55(2)	75(2)	82(2)	102(1)	124(2)
Taxes on Goods and Passengers	613(17)	783(19)	938(18)	1279(21)	1613(20)
Other Taxes	33(1)	76(2)	79(2)	83(1)	89(1)
<b>(ii) Non-Tax Revenue</b>	<b>522(3)</b>	<b>511(2)</b>	<b>526(2)</b>	<b>1153(3)</b>	<b>1670(5)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>10421(58)</b>	<b>13292(58)</b>	<b>16766(59)</b>	<b>17693(54)</b>	<b>18203(51)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>3333(19)</b>	<b>5247(23)</b>	<b>5832(21)</b>	<b>7962(24)</b>	<b>7564(21)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>51</b>	<b>7</b>	<b>26</b>	<b>11</b>	<b>13</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>17888</b>	<b>23090</b>	<b>28236</b>	<b>32992</b>	<b>35540</b>
<b>5. Public Debt Receipts</b>	<b>3770</b>	<b>2358</b>	<b>1612</b>	<b>5928</b>	<b>6134</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3768	2355	1144	5778	5370
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	2	3	468	150	764
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>21658</b>	<b>25448</b>	<b>29848</b>	<b>38920</b>	<b>41674</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>5695</b>	<b>9224</b>	<b>12837</b>	<b>16941</b>	<b>15303</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>27353</b>	<b>34672</b>	<b>42685</b>	<b>55861</b>	<b>56978</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>17756</b>	<b>20585</b>	<b>23563</b>	<b>28512</b>	<b>32584</b>
Plan	2736(15)	4065(20)	4804(20)	7280	8439
Non-Plan	15020(85)	16520(80)	18759(80)	21232	24145
General Services (including interest payments)	8523(48)	8643(42)	9252(39)	10530	12202
Social Services	6862(38)	7917(38)	9868(42)	12252	13186
Economic Services	2367(13)	4021(20)	4438(19)	5726	7088
Grants-in-aid and contributions	4	4	5	4	108
<b>11. Capital Expenditure</b>	<b>2084</b>	<b>5211</b>	<b>6104</b>	<b>6436</b>	<b>7332</b>
Plan	2061(99)	5132(98)	5991(98)	6336	7268
Non-Plan	23(1)	79(2)	113(2)	100	64
General Services	72(3)	155(3)	223(4)	206	274
Social Services	328(16)	596(11)	799(13)	640	1123
Economic Services	1684(81)	4460(86)	5082(83)	5590	5935
<b>12. Disbursement of Loans and Advances</b>	<b>1748</b>	<b>315</b>	<b>272</b>	<b>551</b>	<b>897</b>
<b>13. Total (10+11+12)</b>	<b>21588</b>	<b>26111</b>	<b>29939</b>	<b>35499</b>	<b>40813</b>

	2005-2006	2006-2007	2007-2008	2008-09	2009-10
<b>14. Repayments of Public Debt</b>	981	1025	1632	1682	1983
Internal Debt (excluding Ways and Means Advances and Overdrafts)	493	708	1203	1254	1169
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	488	317	429	428	814
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	22569	27136	31571	37181	42796
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	4415	8016	10334	17311	15448
<b>19. Total disbursement by the State (16+17+18)</b>	26984	35152	41905	54492	58428
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	81	2498	4647	4469	2943
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	(-)3700	(-)3021	(-)1703	(-)2507	(-)5273
<b>22. Primary Deficit/Primary Surplus (21+23)</b>	(-)51	(+)395	(+)2004	(+)1246	(-)1588
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	3649	3416	3707	3753	3685
<b>24. Financial Assistance to local bodies etc.,</b>	1110	1017	1133.37	4422.49	4456.09
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	NIL	NIL	NIL	NIL	NIL
Ways and Means Advances availed (days)					
Overdraft availed (days)					
<b>26. Interest on Ways and Means Advances/Overdraft</b>	NIL	NIL	NIL	Nil	NIL
<b>27 Gross State Domestic Product (GSDP)<sup>60</sup></b>	79382	99579	114616	142504	155051
<b>28 Outstanding Fiscal liabilities (year end)</b>	46495	49089	50989	54977	58690
<b>29. Outstanding guarantees (year end)</b>	605	608	516	704	859
<b>30. Maximum amount guaranteed (year end)</b>	1531	1538	1538	1538	1548
<b>31. Number of incomplete projects</b>	6	6	9	78	288
<b>32. Capital blocked in incomplete projects</b>	2393	2393	2793	1016.08	940.81
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	4.49	4.05	4.44	4.33	5.22
Own Non-Tax Revenue/GSDP	0.66	0.51	0.46	0.81	1.08
Central Transfers/GSDP	13.13	13.35	14.63	12.42	11.74
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	27.20	26.22	26.12	24.91	26.32
Total Expenditure/Revenue Receipts	121.08	113.11	106.12	107.63	114.88
Revenue Expenditure/Total Expenditure	82.25	78.84	78.70	80.31	79.84
Expenditure on Social Services/Total Expenditure	33.31	32.60	35.63	36.32	35.06
Expenditure on Economic Services/Total Expenditure	18.76	32.48	31.80	31.88	31.91
Capital Expenditure/Total Expenditure	9.65	19.95	20.38	18.13	17.97

*Audit Report (State Finances) for the year ended 31 March 2010*

	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Capital Expenditure on Social and Economic Services/Total Expenditure.	9.32	19.36	19.64	17.34	17.29
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.10	2.51	4.06	3.14	1.90
Fiscal deficit/GSDP	-4.66	-3.03	-1.49	-1.76	-3.40
Primary Deficit (surplus) /GSDP	-0.06	0.40	1.75	0.87	-1.02
Revenue Deficit/Fiscal Deficit	-2.19	82.69	-272.87	-178.26	-55.81
Primary Revenue Balance/GSDP	-4.83	-5.55	-5.56	-4.90	-5.31
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	58.57	49.29	44.48	38.58	37.85
Fiscal Liabilities/RR	260.67	212.66	180.75	166.69	165.20
Primary deficit vis-à-vis quantum spread	-0.09	0.05	-0.51	0.13	-1.17
Debt Redemption (Principal +Interest)/ Total Debt Receipts	65.93	134.52	321.59	64.55	73.61
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.00	0.00	0.38	0.26	0.24
Balance from Current Revenue ( ₹ in crore)	685.02	2995.78	5124.24	3952.78	6213.49
Financial Assets/Liabilities	80	86	96	96	92

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

**Appendix 1.5**  
(Reference: Paragraph 1.3.3 and Page 9)  
**Variations in budget estimate and actual receipts**

(₹ in crore)

Sl. no.	<i>Revenue head</i>	Budget estimates	Actual receipts	Variations increase (+) shortfall (-)	Percentage
<b>● Tax revenue</b>					
1.	State excise	850.00	1,081.68	(+) 231.68	(+) 27.26
2.	Stamp duty and registration fees	750.00	997.90	(+) 247.90	(+) 33.05
3.	Taxes and duties on electricity	62.78	66.63	(+) 3.85	(+) 6.13
4.	Land revenue	76.22	123.96	(+) 47.74	(+) 62.63
5.	Taxes on goods and passengers - Tax on entry of goods into local areas	1,270.00	1,613.16	(+) 343.16	(+) 27.02
<b>● Non-tax revenue</b>					
1.	Non-ferrous mining and metallurgical industries	180.00	319.93	(+) 139.93	(+) 77.74
2.	Forestry and wild life	5.00	6.78	(+) 1.78	(+) 35.60
3.	Interest receipts	53.62	353.27	(+) 299.65	(+) 558.84
4.	Medium irrigation	3.50	14.80	(+) 11.30	(+) 322.86

**Appendix 1.6**  
 (Reference: Paragraph 1.3.4, page 10)  
**Details of Department-wise arrears of revenue**

(₹ in crore)

Sl. no.	Heads of revenue	Amount outstanding as on 31 March 2010	Amount outstanding for more than five years	Remarks
1.	Taxes/VAT on sales, trades etc.	1,323.32	326.45	Out of ₹ 1,323.32 crore, demands for ₹ 315.71 crore were certified for recovery under Public Demand Recovery (PDR) Act. Recovery of ₹ 362.73 crore and ₹ 25.54 crore were stayed by the courts and the Government respectively. An amount of ₹ 1.10 crore was likely to be written off and ₹ 618.24 crore was pending at other stages.
2.	Taxes on vehicles	134.34	Not furnished	The entire outstanding amount was certified for recovery under PDR Act.
3.	Taxes and duties on electricity	0.36	0.14	Out of ₹ 0.36 crore, recovery of ₹ 0.20 crore was stayed by the Government and ₹ 0.16 crore was pending at other stages.
4.	Entry tax	25.55	1.38	Out of ₹ 25.55 crore, demand for ₹ 1.45 crore was certified for recovery under PDR Act. Recovery of ₹ 19.55 lakh was stayed by the courts and ₹ 23.90 crore was pending at other stages.
5.	Entertainment tax	9.55	2.22	Out of ₹ 9.55 crore, demands for ₹ 8.17 crore were certified for recovery under PDR Act. Recovery of ₹ 15.05 lakh was stayed by the courts and ₹ 1.23 crore was pending at other stages.
6.	Water rates	214.72	Not furnished	Stages at which the arrears were pending for collection have not been intimated (September 2010), despite being requested (between May and August 2010).
7.	Mines and Minerals	214.85	66.40	Out of ₹ 214.85 crore, demand for ₹ 160.13 crore was certified for recovery under PDR Act. Recovery of ₹ 54.72 crore was pending at other stages.
<b>Total</b>		<b>1,922.69</b>	<b>396.59</b>	

**Appendix 1.7**  
**(Reference: Paragraphs 1.7.1, Page 20)**  
**Summarized financial position of the Government of Bihar as on 31 March 2010**  
**(₹ in crore)**

As on 31.03.2009	<b>LIABILITIES</b>	As on 31.03.2010
<b>31293.27</b>	<b>Internal Debt -</b>	<b>35494.01</b>
13370.12	Market Loans bearing interest	15871.95
0.20	Market Loans not bearing interest	0.28
22.18	Loans from Life Insurance Corporation of India	22.08
17900.77	Loans from other Institutions	19599.70
<b>740.06</b>	<b>Deposit with Reserve Bank of India</b>	<b>2536.45</b>
<b>7997.79</b>	<b>Loans and Advances from Central Government -</b>	<b>7948.45</b>
3.91	Pre 1984-85 Loans	3.91
79.19	Non-Plan Loans	70.06
7842.94	Loans for State Plan Schemes	7804.99
7.33	Loans for Central Plan Schemes	6.73
21.46	Loans for Centrally Sponsored Plan Schemes	19.80
42.96	Ways and Means Advances for Plan Schemes	42.96
<b>350.00</b>	<b>Contingency Fund</b>	<b>350.00</b>
<b>9573.58</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>9310.72</b>
<b>4887.30</b>	<b>Deposits</b>	<b>4753.62</b>
<b>1364.90</b>	<b>Reserve Funds</b>	<b>1463.21</b>
	<b>Remittance Balances</b>	
<b>56206.90</b>		<b>61856.46</b>
	<b>ASSETS</b>	
<b>36919.83</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>44251.93</b>
832.28	Investments in shares of Companies, Corporations, etc.	856.18
36087.55	Other Capital Outlay	43395.75
<b>14667.83</b>	<b>Loans and Advances -</b>	<b>15551.42</b>
12289.98	Loans for Power Projects	12916.23
2310.95	Other Development Loans	2573.55
66.90	Loans to Government servants and Miscellaneous loans	61.64
<b>1279.15</b>	<b>Reserve Fund Investments</b>	<b>1224.33</b>
<b>186.67</b>	<b>Advances</b>	<b>187.13</b>
<b>1021.94</b>	<b>Suspense and Miscellaneous Balances</b>	<b>922.41</b>
<b>4297.16</b>	<b>Cash -</b>	<b>4827.58</b>
0.00	Cash in Treasuries and Local Remittances	0.00
0.00	Deposits with Reserve Bank	0.00
177.76	Departmental Cash Balance including	200.00
0.40	Permanent Advances	0.44
4119.00	Cash Balance Investments	4627.14
<b>2165.68</b>	<b>Deficit on Government Account -</b>	<b>-5108.34</b>
(-)4469.11	(i) Less Revenue Surplus of the current year	-2942.66
0.00	(ii) Miscellaneous Deficit	
2303.43	Accumulated deficit at the beginning of the year	-2165.68
<b>56206.90</b>		<b>61856.46</b>

**Appendix 2.1**

(Reference: Paragraph 2.3.1; Page 32)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	01	Agriculture Department	1170.59	212.43	18.15
2	02	Animal and Fishries Resources Department	329.22	62.53	18.99
3	03	Building Construction Department	335.94	74.17	22.08
4	04	Cabinet Secretariat Department	96.59	28.86	29.88
5	06	Election Department	205.46	89.98	43.79
6	08	Art, Culture and Youth Department	67.62	11.13	16.46
7	09	Co-operative Department	292.40	93.70	32.05
8	10	Energy Department	2306.39	411.75	17.85
9	11	BC and MBC Welfare Department	108.50	32.36	29.82
10	12	Finance Department	384.29	51.11	13.30
11	13	Interest Payment	4181.21	495.70	11.86
12	15	Pension	4382.57	61.88	1.41
13	16	Panchayati Raj Department	1315.47	197.18	14.99
14	19	Environment and Forest Department	119.37	26.63	22.31
15	20	Health Department	1795.99	293.61	16.35
16	21	Human Resource Development Department	9817.78	2277.25	23.20
17	22	Home Department	2717.00	265.45	9.77
18	23	Industries Department	516.09	41.14	7.97
19	25	Information Technology Department	135.36	91.72	67.76
20	26	Labour Resources Department	186.02	59.33	31.89
21	27	Law Department	292.10	31.32	10.72
22	30	Minorities Welfare Department	221.15	58.43	26.42
23	33	Personnel and Administrative Department	110.09	26.97	24.50
24	35	Planning and Development Department	813.04	549.68	67.61
25	36	Public Health Engineering Department	1269.45	502.25	39.56
26	37	Rural Works Department	1879.64	621.57	33.07
27	39	Disaster Management Department	678.98	504.10	74.24
28	40	Revenue and Land Reform Department	765.39	124.16	16.22
29	41	Road Construction Department	3764.25	280.20	7.44
30	42	Rural Development Department	1570.39	224.45	14.29
31	43	Science and Technology Department	162.95	13.69	8.40
32	44	SC & ST Welfare Department	404.24	54.58	13.50
33	45	Sugar Industries Department	76.31	15.58	20.42
34	48	Urban Development and Housing Department	1784.61	652.08	36.54
35	49	Water Resources Department	3568.90	1622.84	45.47
36	50	Minor Water Resources Department	500.05	188.91	37.78
37	51	Social Welfare Department	2512.56	240.60	9.58
<b>Total</b>			<b>50837.96</b>	<b>10589.32</b>	

(Source: Detailed Appropriation Accounts)



**Appendix 2.2**  
(Reference: Paragraph 2.3.1; Page 32)  
**Grants with savings of ₹ 50 crore and above**

(₹ in crore)

Sl. No.	No. and Name of the Grant	Original	Supplementary	Total grant	Actual Expenditure	Savings
<b>Revenue-Voted</b>						
1	01 Agriculture Department	589.34	562.92	1152.26	939.83	212.43
2	02 Animal and Fishries Resource Department	261.02	68.19	329.22	266.69	62.53
3	06 Election Department	189.95	15.51	205.46	115.48	89.98
4	09 Co-operative Department	149.33	111.79	261.12	179.98	81.13
5	15 Pension	3779.01	600.01	4379.02	4317.44	61.58
6	16 Panchayati Raj Department	1191.14	124.33	1315.47	1118.29	197.18
7	20 Health Department	1649.06	11.63	1660.69	1381.86	278.83
8	21 Human Resources Department	8596.42	862.27	9458.69	7345.42	2113.27
9	22 Home Department	2425.96	123.51	2549.47	2306.75	242.72
10	26 Labour Resources Department	156.35	17.67	174.02	114.96	59.06
11	30 Minorities Welfare Department	195.64	9.58	205.21	148.37	56.85
12	35 Planning and Development Department	785.93	1.41	787.34	237.66	549.68
13	37 Rural works Department	421.61	60.95	482.57	405.42	77.15
14	39 Disaster Management Department	422.63	247.5	670.13	166.02	504.10
15	40 Revenue and Reforms Department	471.07	228.63	699.70	579.57	120.13
16	41 Road Construction Department	707.07	-	707.34	433.04	274.30
17	42 Rural Development Department	1231.19	170.00	1401.19	1345.94	55.25
18	44 SC & ST Welfare Department	296.53	93.87	390.39	335.85	54.54
19	48 Urban Development and Housing Department	1754.45	20.17	1774.61	1122.53	652.08
20	49 Water Resources Department	875.64	1.04	876.68	669.12	207.56
21	50 Minor Water Resources Department	332.98	0.29	333.27	239.47	93.80
22	51 Social Welfare Department	2052.27	355.17	2407.44	2169.39	238.05
<b>Total</b>		<b>28534.59</b>	<b>3686.44</b>	<b>32221.29</b>	<b>25939.08</b>	<b>6282.20</b>
<b>Revenue –Charged</b>						
1	13 Interest Payment	4170.15	11.06	4181.21	3685.51	495.70
<b>Total</b>		<b>4170.15</b>	<b>11.06</b>	<b>4181.21</b>	<b>3685.51</b>	<b>495.70</b>
<b>Capital-Voted</b>						
1	10 Energy Department	1004.76	401.60	1406.36	1006.65	399.71
2	21 Human Resource Development Department	134.00	225.09	359.09	195.11	163.98
3	36 Public Health Engineering Department	910.82	2.5	913.32	450.43	462.89
4	37 Rural Works Department	1317.07	80.00	1397.07	852.65	544.42
5	42 Rural Development Department	169.2	-	169.20	-	169.20
6	49 Water Resources Department	2487.72	204.51	2692.23	1276.95	1415.28
7	50 Minor Resources Department	166.78	-	166.78	71.67	95.11
				<b>Total</b>	<b>3853.46</b>	<b>3250.59</b>
				<b>Grand Total</b>	<b>33478.05</b>	<b>10028.49</b>

**Appendix 2.3**  
**(Reference: Paragraph 2.3.2; Page 32)**  
**List of Grants indicating Persistent Savings during 2005-10**

(₹ in crore)

Sl.No.	No. and Name of the grant	Amount of savings				
		2005-06	2006-07	2007-08	2008-09	2009-10
<b>Revenue-Voted</b>						
1	2-Animal and Fisheries Resources Department	24.75 (25.29)	20.10 (12.27)	26.18 (14.94)	64.55 (18.10)	62.53 (18.99)
2	12-Finance Department	39.65 (42.99)	21.04 (22.40)	94.54 (54.74)	35.16 (12.83)	39.09 (10.91)
3	20-Health Department	457.13 (34.35)	355.35 (28.24)	292.10 (22.03)	395.61 (24.92)	278.83 (16.79)
4	27-Law Department	74.10 (34.89)	29.54 (16.49)	35.32 (16.68)	70.45 (26.76)	31.32 (10.72)
5	40-Revenue and Land Reforms Department	54.71 (20.04)	36.53 (12.57)	38.58 (11.26)	73.16 (19.07)	120.13 (17.17)
6	41-Road Construction Department	31.94 (10.94)	37.82 (10.96)	123.15 (29.98)	114.75 (27.17)	274.30 (38.78)
7	50-Minor Water Resources Department	128.97 (31.08)	289.99 (68.09)	33.72 (17.33)	70.75 (21.92)	93.81 (28.18)
<b>Total Revenue Voted</b>		<b>811.25</b>	<b>790.37</b>	<b>643.59</b>	<b>824.43</b>	<b>900.01</b>
<b>Capital-Voted</b>						
8	3-Building Construction Department	97.33 (71.76)	75.94 (59.98)	39.03 (57.17)	53.82 (58.81)	26.79 (29.86)
9	36-Public Health Engineering Department	209.96 (63.44)	318.63 (56.21)	389.41 (53.87)	495.89 (73.13)	462.89 (50.68)
10	49-Water Resources Department	313.30 (35.32)	463.82 (44.29)	593.42 (42.19)	1359.51 (55.29)	1415.28 (52.57)
11	50-Minor Water Resources Department	42.49 (59.87)	60.72 (55.68)	79.06 (51.45)	60.63 (59.44)	95.11 (57.02)
<b>Total Capital Voted</b>		<b>663.08</b>	<b>919.11</b>	<b>1100.92</b>	<b>1969.85</b>	<b>2000.07</b>

(Source- Appropriation Accounts of the state)

## Appendix 2.4

(Reference: Paragraph 2.3.4; Page 33)

## Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1977-78	2	5, 24	0.40	Not regularized
1978-79	2	17, 27	16.17	-do-
1979-80	1	17	33.46	-do-
1980-81	2	12, 17	26.03	-do-
1981-82	7	3, 11, 12, 13, 15, 17, 24	39.24	-do-
1982-83	2	12, 22	4.79	-do-
1983-84	2	11, 12	9.98	-do-
1984-85	2	3,14	2.62	-do-
1985-86	2	10, 13	14.83	-do-
1986-87	1	13	65.62	-do-
1987-88	6	9, 19, 25, 38, 48	244.76	-do-
1988-89	3	9, 25, 38	85.15	-do-
1989-90	3	25, 27, 38	99.4	-do-
1990-91	4	37, 38, 42, 43	92.07	-do-
1991-92	2	6, 38, 43	85.11	-do-
1992-93	2	25, 38	93.25	-do-
1993-94	2	25, 37	157.68	-do-
1994-95	1	37	170.61	-do-
1995-96	3	25, 36, 37	213.22	-do-
1996-97	3	20, 23, 37	22.44	-do-
1997-98	1	7	0.01	-do-
1998-99	1	30	0.33	Not regularized
1999-00	4	10, 13, 14, 50	196.22	Discussed in PAC but their recommendation report and Gazette notification is awaited.
	1	40	0.01	Not regularized
2000-01	4	5, 13, 15, 32	712.34	Discussed in PAC but their recommendation report and Gazette notification is awaited.
2001-02	1	15	491.24	-do-
2002-03	2	15, 47	10.15	-do-
2003-04	4	10,14,15,32	3701.11	-do-
	3	11,30,50	81.23	Not regularized
2004-05	4	19,20,21,46	5.68	-do-
2005-06	4	10,39,40,46	349.56	-do-
2007-08	2	17, 42	1.93	-do-
2008-09	3	15,17,28	54.63	-do-
<b>Total</b>			<b>7081.27</b>	

**Appendix 2.5**

(Reference: Paragraph 2.3.5; Page 33)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>A Revenue (Charged)</b>					
1	13-Interest Payment	4170.15	3685.51	484.64	11.06
2	34-Bihar Public Service Commission	9.94	9.93	0.01	0.60
<b>Total for charged</b>		<b>4180.09</b>	<b>3695.44</b>	<b>484.65</b>	<b>11.66</b>
<b>A Revenue (Voted)</b>					
1	03-Building Construction Department	245.04	198.84	46.20	1.18
2	06-Election Department	189.95	115.48	74.47	15.51
3	07-Vigilance Department	18.64	15.35	3.29	0.15
4	08-Art, culture and youth Department	41.93	32.30	9.63	0.10
5	11-BC and MBC welfare Department	102.28	75.15	27.13	5.23
6	12-Finance Department	355.16	319.26	35.90	3.19
7	16-Panchati Raj Department	1191.14	1118.29	72.85	124.33
8	17-Commaercial Tax Department	52.12	48.31	3.81	5.02
9	19-Environment and Forest Department	107.62	92.74	14.88	11.75
10	20-Health Department	1649.06	1381.86	267.20	11.63
11	21-Human Resource Development Department	8596.42	7345.42	1251.00	862.27
12	22-Home Department	2425.96	2306.75	119.21	123.51
13	23-Industries Department	226.12	206.37	19.75	20.89
14	25-Information Technology Department	77.50	43.64	33.86	15.21
15	26-Labour Resource Department	156.35	114.96	41.39	17.67
16	29-Mines and Geology Department	13.05	10.09	2.96	0.15
17	30-Minorities Welfare Department	195.64	148.37	47.27	9.58
18	32-Legislature	69.91	61.63	8.28	1.67
19	35-Planning and Development Department	785.93	237.66	548.27	1.41
20	36-Public Health Engineering Department	352.26	316.77	35.49	3.88
21	37-Rural Works Department	421.61	405.42	16.19	60.95
22	39-Disaster Management Department	422.63	166.02	256.61	247.50
23	43-Science and Technology Department	36.06	34.59	1.47	7.29
24	45-Sugar Industries Department	45.09	40.45	4.64	3.70
25	46-Tourism Department	6.61	6.20	0.41	0.19
26	47-Transport Department	16.61	11.47	5.14	1.57
27	48-Urban Development and Housing Department	1754.44	1122.53	631.91	20.17
28	49-Water Resources Department	875.64	669.12	206.52	1.04
29	50-Minor Water Resources Department	332.98	239.47	93.51	0.29
<b>Total for Voted</b>		<b>20763.75</b>	<b>16884.51</b>	<b>3879.24</b>	<b>1577.03</b>
<b>Total for Revenue</b>		<b>24943.84</b>	<b>20579.95</b>	<b>4363.89</b>	<b>1588.69</b>
<b>B Capital Voted</b>					
1	09-Co-operative Department	28.73	18.72	10.01	2.55
2	20-Health Department	135.15	120.52	14.63	0.16
3	36-Public Health Engineering Department	910.81	450.43	460.38	2.50
4	37-Rural Works Department	1317.07	852.65	464.42	80.00
5	49- Water Resources Department	2487.72	1276.95	1210.77	204.51
6	51-Social Welfare Department	104.01	102.57	1.44	1.12
<b>Total for Capital</b>		<b>4983.49</b>	<b>2821.84</b>	<b>2161.65</b>	<b>290.84</b>
<b>Grand Total</b>		<b>29927.33</b>	<b>23401.79</b>	<b>6525.54</b>	<b>1879.53</b>

**Appendix 2.6**  
(Reference: Paragraph 2.3.6; Page 34)  
**Excess re-appropriation of funds**

(₹ in lakh)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision (O+S)	Re-appropriation	Final Excess(+)/ Saving (-)
1	3	2059-80-800-0002-Other Administrative Services	30.00	100.00	-12.73
2	9	2401-00-110-0107-Premium Grant to State Crop Insurance Fund for crop insurance scheme base on pialat season	4226.50	1173.50	-3298.00
3	9	2425-00-001-0002-Supritendent	3554.60	4.37	-0.16
4	13	2049-01-200-0004-Interest on Loans from NCDC & Central Ware Housing	6.99	0.09	-3.86
5	13	2049-60-701-0004-Interest due in the case of refund of sales tax	14.00	27.58	-0.26
6	16	2015-00-109-0002-Election of District Boards/ Panchyat Samiti/Gram Panchayat	530.00	45.98	-178.58
7	16	2515-00-196-0003-Grants-in-aid to Panchayati Raj Institution	649.60	1073.69	-373.37
8	16	2515-00-198-0001-Assistance to Panchayati Raj	29881.60	4.00	-441.62
9	20	2210-01-001-0004-Prevention of belindness	491.28	202.95	-105.22
10	20	2210-01-110-0001-Patna medical college hospital	7295.22	1050.99	-912.99
11	20	2210-01-110-0011-Infectious disease, hospital Patna	111.46	30.00	-19.22
12	20	2210-01-110-0012-Rajendra Nagar hospital, Patna	113.57	87.09	-16.26
13	20	2210-01-200-0001-Other dispensaries (TB eradication programme)	2563.06	201.00	-204.65
14	20	2210-01-200-0005-Other dispensaries (Local dispensaries)	942.69	44.71	-56.37
15	20	2210-01-200-0008-Blood bank	204.79	23.75	-0.70
16	20	2210-03-101-0003-Health sub centre	4170.98	500.00	-468.45
17	20	2210-03-110-0001-Referral hospital	4453.23	1100.00	-159.97
18	20	2210-05-105-0003-Darbhanga medical college	1995.32	47.84	-81.34
19	20	2210-05-105-0022-Vardhman institute of health science, Pawapuri	155.10	21.50	-85.36
20	20	2210-06-101-0002-Ntional Filaria control programme	1156.42	5.00	-38.11
21	20	2210-06-102-0001-Public health and sanitation programme-Prevention of food adulteration	230.84	2.00	-60.72
22	20	2210-06-104-0001-Drug control establishment	710.30	5.00	-124.91
23	20	2210-06-104-0002-Main quinine supply, Depo. Patna	27.83	11.08	-0.87
24	20	4210-03-050-0102-Land acquisition for All India Institute of Medical Science, Patna (Allopathy)	10.00	500.00	-2.44
25	21	2202-01-101-0001-government primary and middle schools	301295.95	27230.61	-4900.76
26	21	2202-02-109-0001-Other schools	109752.28	2761.80	-1728.50

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Sl. No.	Grant No.	Head of Accounts and Description	Total Provision (O+S)	Re-appropriation	Final Excess(+)/ Saving (-)
27	21	2202-03-103-0001-Intermediate education (+2 education)	1933.62	100.00	-70.94
28	21	2202-03-800-0001-Bihar college service commission (Grants-in-aid)	45.02	8.02	-9.73
29	21	2202-04-800-0102-Adult education	2887.48	4355.63	-598.67
30	21	2202-80-004-0007-KP Jaishwal research institute, Patna	56.71	44.00	-0.76
31	21	2205-00-105-0001-Public library	58.12	4.65	-0.67
32	21	2251-00-090-0002-Secondary, Primary and adult education department	265.98	9.79	-4.46
33	23	2852-80-102-0160-Scheme for pre-production & post production facility	3500.00	3828.80	-27.62
34	40	2053-00-101-0001-Main office	1360.15	10.00	-19.77
35	41	3054-80-001-0002-Supervision	17831.82	980.00	-262.14
36	41	3054-80-001-0008-National Highway Project-Execution	0.01	356.03	-256.07
37	48	2217-80-191-0010-Grants-in-aid to Municipalities, corporations, Notified Area Committees for payment of arrears electric bills	950.65	940.65	-62.38
38	48	2217-80-192-0001- Grants-in-aid to Municipal Council for primary work on recommendation of 11 <sup>th</sup> Finance Commission	1152.23	1137.23	-200.55
39	48	2217-80-193-0001- Grants-in-aid to Nagar Panchayat for primary work on recommendation of 11 <sup>th</sup> Finance Commission	737.12	717.12	-291.08
40	48	2251-00-090-0005-Urban Development Department	333.13	15.00	-0.08
41	49	2701-03-101-0002-Other maintenance expenditure	16.05	99.00	-40.78
42	49	2701-04-101-0002- Other maintenance expenditure	570.40	10.00	-12.87
43	49	2711-03-800-0001-Regional establishment (North)	4199.30	87.00	-137.39
44	49	4701-03-800-0101-Irrigation project for Sone basin (works)	455.00	170.00	-24.87
45	49	4701-04-001-0101-Establishment	383.00	10.08	-1.29
46	49	4701-04-800-0101-Irrigation project for Kiul-Badna-Chandan Basin (works)	2100.00	790.00	-961.96
<b>Total</b>			<b>513409.40</b>	<b>49927.53</b>	<b>-16259.50</b>

(Source: Grants Register & Detailed Appropriation Accounts)

**Appendix 2.7**  
(Reference: Paragraph 2.3.6; Page 35)  
**Insufficient withdrawal through re-appropriation of funds**

(₹ in lakh)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision (O+S)	Re-appropriation	Final Excess(+)/Saving (-)
1	1	2401-00-001-0106-Survey of project & marketing (New state plan programme)	1000.00	-673.54	-87.63
2	2	2403-00-001-0001-Suprintendence	455.79	-148.86	-4.26
3	2	2403-00-101-0003-Hospitals, Dispensaries & other establishment	7759.69	-1238.69	-32.17
4	2	2404-00-102-0010-Extensive units	401.29	-11.33	-1.35
5	3	2059-80-052-0001-New supply repairs	100.00	-67.36	-6.19
6	3	2059-80-053-0001-Maintenance & repair	11200.00	-1156.20	-17.02
7	6	2015-00-108-0001-Expenditure on issue of photo identity cards to voters	2405.00	-1957.47	-24.70
8	12	4058-00-103-0101-Machine and Equipments modernization & scheme for Government Press, Gulzarbag	143.98	-36.00	-107.99
9	13	2049-01-101-0001-Interest on Bihar State Development Loans (Interest bearing)	112938.68	-17.74	-4749.54
10	16	2515-00-001-0003-District Panchayat Establishment	11860.33	-1292.59	-12.49
11	16	2515-00-198-0004-Remuneration to clerk cum cashier in Gram Panchayats	3046.68	-2991.98	-54.70
12	19	2406-01-101-0109-Rehatilitation of degraded forest	2009.57	-397.78	-150.07
13	20	2210-01-001-0002-District Medical Officer	2279.22	-220.81	-111.82
14	20	2210-01-110-0013-Sadar hospital	14987.75	-4250.90	-197.89
15	20	2210-01-200-0002-Other dispensaries (Leprosy eradiction programme)	3741.89	-376.14	-232.40
16	20	2210-03-103-0001-Primary health centres	53717.81	-2439.21	-7767.86
17	20	2210-05-105-0013-Pharmacy training	239.20	-134.32	-12.13
18	20	2210-05-105-0023-Government medical college, Bettiah	155.08	-23.75	-85.80
19	20	2210-06-200-0001-Yog training for other public	1100.00	-1019.36	-71.86
20	20	2210-06-800-0002-Health and optical distribution scheme for backwards	700.00	-587.55	-8.70
21	21	2202-01-101-0101-Government primary and middle school	40500.00	-26103.18	-1049.80
22	21	2202-01-198-0002-Consolidated payment to Panchayat teachers	72775.20	-49764.19	-4032.61
23	21	2202-80-004-0118-State Education Research & Training	925.60	-895.00	-30.60
24	22	2235-60-200-0004-Relief for Riot Victims	3181.00	-46.02	-10.15
25	40	2029-00-800-0101-Consolidation of holding	1794.84	-560.68	-313.00
26	41	3054-80-001-0003-Execution	13091.98	-3430.23	-8368.03
27	41	3054-80-001-0007-National Highway Project-Supervision	778.59	-200.00	-186.23
28	43	2203-00-105-0001-Certificate course	1973.46	-449.13	-17.33
29	48	2217-80-192-0107-Nagar Parishad ke nirwachit pratinidhiyon ko Niyat Bhatta	70.92	-16.30	-0.43
30	49	2700-01-001-0001-Establishment	7927.50	-2008.24	-413.84
31	49	2700-02-001-0001- Establishment	12288.00	-3057.60	-326.00
32	49	2700-03-001-0001- Establishment	18142.50	-4416.04	-264.66
33	49	2701-04-001-0001- Establishment	3913.90	-646.38	-172.51
34	49	2701-80-001-0001-Headquarter secretariat establishment (Engineer-in-chief)	1253.70	-267.67	-9.09
35	49	2711-01-001-0003-Regional establishment	24054.00	-4999.54	-291.69
36	49	4700-01-800-0101-Irrigation project for Koshi Basin	5400.00	-5009.05	-238.49
37	49	4700-02-001-0101-Establishment	625.00	-340.04	-0.92
<b>Total</b>			<b>438938.15</b>	<b>-121250.87</b>	<b>-29461.95</b>

(Source: Detailed Appropriation Accounts)

**Appendix 2.8**

(Reference: Paragraph 2.3.7; Page 35)

**Substantial surrenders (₹ 50 lakh or more) made during the year**

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Amount surrendered	Percentage
1	01-Agriculture Department	2401-00-001-0106-Survey of Project and making of (New State Plane)	10.00	6.74	67.40
2		2401-00-108-0615-Integrated Scheme for oilseed, Pulses, Palm Oil and Maize (Isopom 75:25) New Scheme	21.00	13.52	64.38
3		2401-00-108-0617-Jute Technology Mission	1.35	1.20	88.89
4		2401-00-108-0114-Integrated Scheme for oilseed, Pulses, Oil Palm and Maize (Isopom 25:75) New Scheme	7.00	4.21	60.14
5		2401-00-109-0106-Intensified field Development and Training support (New Scheme)	15.00	13.14	87.60
6		2401-00-109-0111-Support to State Extension Programme for Extension Reforms	9.00	5.37	59.67
7		2401-00-113-0104-Promotion of Agricultural workshop (Macro made State Scheme 10:90)	30.00	18.46	61.53
8		2401-00-119-0101-Garden Development Scheme	7.00	5.35	76.43
9		2401-00-800-0104-Establishment of laboratory for Soil, Seeds and Fertilizer and upgradation of Existing lab	11.00	7.35	66.82
10		2401-00-800-0105-State Farmers Commission	1.00	0.50	50.00
11	02-Animal and Fisheries Resources Department	2403-00-104-0102-Nutrition and Development of Avi and Aaza	2.25	1.46	64.89
12		2405-00-001-0102-Fisheries extension	4.69	3.07	65.46
13		2405-00-101-0106-Residency, Laboratory, Drinking water and other civic amenities of Fishermen	0.85	0.71	83.53
14		2405-00-120-0601-Residence and other amenities for fisher men	0.85	0.71	83.53
15		3454-01-001-0602-Cattle Census	7.56	5.47	72.35
16	03-Building Construction Department	2059-01-053-0009-Maintenance of Block Building	2.00	1.70	85.00
17		2059-80-052-0001-New Supply and Repairs	1.00	0.67	67.00
18		2216-01-053-0002Other Maintenance Expenditure for Rural Health Centres/Sub-Centre Buildings	2.25	1.25	55.56
19		4059-80-051-0002-Minor Works	1.00	0.90	90.00
20		4216-01-700-0003-Public Works	2.50	2.13	85.20
21	4216-01-700-0602-Judicial Residential Buildings	1.00	0.94	94.00	
22	06-Election Department	2015-00-106-0002-Biennial Election to State Legislative Council	2.51	1.44	57.37
23		2015-00-108-0001-Expenditure on Issue of Photo Identity Cards to the Voters	24.05	19.57	81.37
24	09-Co-operative Department	2425-00-107-0138-Grants- in- Aid to State Co-operative	8.36	7.61	91.03
25	11-Backward Class and Most Backward Class welfare Department	2225-03-277-0108-Hostel for girl students-Major Construction Works State share (50:50)	11.50	7.67	66.70
26	12-Finance Department	2052-00-092-0010-Institution Finance & Programme Implementation Department (For Programme Implementation)	0.62	0.54	87.10
27		2070-00-800-0008-Miscellaneous & Contingent Expenditure	2.50	2.28	91.20
28	13-Interest Payment	2049-01-200-0002-Interest on Loans from NCDC and Central Warehousing	4.54	2.58	56.83
29	16-Panchayati Raj Department	2515-00-101-0110-Panchayati Raj Administration and Public Development	7.00	4.73	67.57
30		2515-00-198-0004-Remuneration to clerk-cum-cashier in Gram Panchayats	30.47	29.92	98.19



Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Amount surrendered	Percentage
31		2515-00-800-0115-Provision of Panchayati Raj & Human Resource Development	11.21	10.71	95.54
32	19-Environment and Forest Department	2406-02-110-0605-Development of Sanctuaries (100% CSS)	1.00	0.71	71.00
33	20-Health Department	2210-01-110-0019-Patient Welfare Societies	2.92	2.29	78.42
34		2210-05-101-0001-Ayurvedic College, Begusarai	7.84	4.67	59.69
35		2210-05-105-0013-Pharmacy Training	2.39	1.34	56.07
36		2210-06-200-0001-Yoga training for other public	11.00	10.19	92.64
37		2210-05-800-0002-Health and optical distribution scheme for backwards	7.00	5.88	84.00
38		2211-00-001-0602-Technical advice and supervision State family welfare bureau	6.67	5.33	79.91
39		2210-01-110-0012-Rajendra Nagar Hospital, Patna	1.14	0.72	68.42
40		4210-80-800-0102-Construction of incomplete buildings of Referral Hospital	3.00	2.10	70.00
41		4210-80-800-0104-Land acquisition for Primary Health Centres and Sub Health Centres	2.00	1.50	75.00
42		21-Human Resources Development Department	2202-01-101-0601-Government Primary & Middle School	650.15	480.00
43	21-Human Resources Development Department	2202-01-101-0101-Government Primary & Middle School	405.00	261.03	64.45
44		2202-01-104-0001-Inspection	113.73	62.20	54.69
45		2202-01-111-0001-Serva Siksha Abhiyan	400.00	216.71	54.18
46		2202-01-198-0002-Consolidated Payment to Panchayat School Teachers	727.75	497.64	68.38
47		2202-02-053-0101-Renovation of Middle School Building	86.32	43.16	50.00
48		2202-02-192-0001-Consolidated Payment to Municipal Secondary school teachers	9.19	5.13	55.82
49		2202-02-192-0002-Consolidated payment to Municipal Higher Secondary School teachers	8.22	6.87	83.58
50		2202-02-193-0001-Consolidated Payment to Municipal Secondary School Teachers	12.23	8.19	66.97
51		2202-02-193-0002-Consolidated Payment to Municipal Higher Secondary school teachers	1.23	0.65	52.85
52		2202-02-196-0002-Consolidated Grants to Zila Parishad Higher Secondary school teachers	32.78	32.26	98.41
53		2202-03-102-0119-Nalanda International University, Nalanda	14.00	13.00	92.86
54		2202-80-004-0118-State education research and training council	9.26	8.95	96.65
55		2202-80-004-0121-Bihar Rajbhasa Academy	1.00	0.50	50.00
56		2202-02-196-0001-Consolidated Grant to Zila Parishad Secondary school teachers	163.92	99.37	60.62
57			4202-01-202-0103-Building construction for Government and Government recognized schools	298.79	161.39
58	22-Home Department	2205-00-003-0005-Participation in different training courses outside the State	4.00	3.94	98.50
59		2205-00-109-0004-Honorarium for special police officers in deployed in terror effected villages	3.52	3.39	96.31
60		2205-00-109-0009-S.R.E. Yojna Se Aachhadit Zilon Me Apat Astithi Me Kiraya Perliya jane wale wahani/Helicopter Sanchar Samsadhan (Pratipurti Bharat Sarkar se )	1.00	0.63	63.00
61		2205-00-800-0007-Anugrah Grant	6.00	5.18	86.33
62	23-Industries Department	2851-00-102-0103-Establishment of District Industries centres	21.73	17.77	81.78
63		2851-00-103-0616-Handloom Industries	2.39	1.48	61.92

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Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Amount surrendered	Percentage
64		2851-00-103-0103-Handloom Development Schemes	6.60	3.79	57.42
65		2851-00-107-0001-Development of Sericulture	7.51	6.94	92.41
66	25-Information Technology Department	2852-07-202-0106-Gyan City Project	31.48	22.63	71.89
67		2852-07-202-0107-Broadcasting Plan for Information Technology	3.20	2.38	74.38
68		3451-00-090-0027-Information Technology Department	1.63	0.99	60.74
69		3451-00-090-0118-Secretariat's Local Network	6.80	4.58	67.35
70	26-Labour Resources Department	2230-01-109-0101-House construction of Beedi Workers	1.00	0.60	60.00
71		2230-03-003-0107-Development of Industrial Training Institution	3.32	3.07	92.47
72		2230-03-003-0109-Modernisation of Machine	6.00	3.21	53.50
73		2230-03-003-0118-Establishment of New Industrial Training Centre	12.70	9.14	71.97
74		2230-03-101-0101-Establishment of New Women Industrial Training Centre	1.30	0.88	67.69
75	30-Minorities Welfare Department	2202-02-107-0603-Scholarship for Ex-matric students of Minority	32.70	26.06	79.69
76	3-Personnel & Administrative Reforms Department	2051-00-103-0001-Bihar Staff Selection Commission	12.54	10.33	82.38
77	35-Planning & Development Department	3454-02-204-0605-Census of Minor Irrigation Project under Judicial Survey	1.78	1.48	83.15
78		3454-02-204-0114-Strengthening of Civil Registration System	1.07	0.60	56.07
79	36-Public Health Engineering Department	2215-02-800-0101-Grants-in-aid to Bihar State Water Board	25.00	14.46	57.84
80		4215-01-102-0602-Central Rural Water Supply Programme	657.10	364.57	55.48
81		4215-01-102-0603-Accelerated urban water supply scheme	4.00	3.52	88.00
82		4215-01-102-0102-Upto 2000 Populated Rural/Sub Urban Area	3.80	2.97	78.16
83		4215-01-102-0115-Water conservation, ground water recharge and rain water harvesting	2.50	1.76	70.40
84		4215-01-102-0116-Loans for NABARD for development of infrastructure for supply of drinking water in rural areas	49.50	31.92	64.48
85		4215-01-102-0117-Rural piped water supply schemes-Minimum needs programme	6.50	5.06	77.85
86		4215-02-106-0104-Strengthening of supply of drinking water and cleanliness in urban area	3.00	1.79	59.67
87		4215-02-800-0102-Modernisation & Development of crematorium	15.00	9.98	66.53
88	40-Revenue & Land Reforms Department	2029-00-800-0003-Consolidation of Holdings	5.71	3.60	63.05
89		3454-01-001-0402-Agricultural Census	0.74	0.58	78.38
90	43-Science & Technology Department	4202-02-104-0403-Establishment of new polytechnics and strengthening/progress of present polytechnics	6.00	4.00	66.67
91	48-Urban Development & Housing Department	2215-01-191-0101- Grants-in-aid to local bodies for supply of drinking water	20.00	17.95	89.75
92		2215-01-192-0101-Grants-in-aid to Municipal corporation for supply of drinking water	40.00	37.42	93.55
93		2215-01-193-0101-Grants-in-aid to Nager Panchayat for supply of drinking water	20.00	19.00	95.00
94		2217-80-191-0003-Grants-in-aid to Municipalities, Corporation, Notified area Committees for payment of arrear electric bills	439.47	327.73	74.57

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Amount surrendered	Percentage
95		2217-80-192-0103-Grants-in-aid to construction/renovation of administrative and technical building of Municipal councils	6.00	5.02	83.67
96		2217-80-193-0005-Rajya Vitt Ayog ki Anushansa ke alok me nagar Panchayat ke sahay Anndan	10.00	5.58	55.80
97		2217-80-193-0103-Grants-in-aid to construction/renovation of administrative and technical building of Municipal councils	5.00	4.57	91.40
98		2217-80-800-0115-Grants-in-aid for Swarna Jayanti Urban Employment Scheme	9.91	6.40	64.58
99		2217-80-800-0117-Grants-in-aid to local bodies for transport	50.00	28.00	56.00
100		2217-80-800-0131-For Engineering Cell	10.00	7.62	76.20
101		2217-80-800-0133-Minimum cost Jalwahi Toilet	10.00	8.15	81.50
102	49-Water Resources Department	2711-01-800-0103-Flood Management Information Technology (Sponsored by World Bank)	5.00	3.98	79.60
103		4700-01-001-0101-Establishment	71.48	40.18	56.21
104		4700-01-800-0101-Irrigation Project for Koshi Basin (works)	54.00	50.09	92.76
105		4700-02-001-0101-Establishment	6.25	3.40	54.40
106		4700-02-800-0103-Irrigation Project for Gandak Basin (works) (NABARD sponsored project)	3.40	3.27	96.18
107		4700-03-800-0101-Irrigation project for Sone Basin	186.95	155.83	83.35
108		4700-03-800-0103-Irrigation Project for Sone Basin (works)	15.30	15.28	99.87
109		4700-04-001-0101-Establishment	14.24	7.48	52.53
110		4700-80-005-0101-Survey and Investigation (Establishment)	1.40	1.37	97.86
111		4700-80-800-0102-Scheme for river canal project	5.00	4.92	98.40
112	49-Water Resources Department	4701-03-800-0102-Irrigation project for Sone Basin (works) (AIBP)	10.00	8.47	84.70
113		4701-80-005-0101-Survey and Investigation (Establishment)	0.50	0.42	84.00
114		4711-01-001-0106-Drainage projects (works)	6.96	6.66	95.69
115		4711-01-800-0403-Anti erosion work on river except Ganga river (for Koshi river in Nepal area) (100% Central Assistance)	150.00	96.51	64.34
116	50-Minor Water Resources Department	2702-02-005-0002-Maintenance of lift irrigation schemes	22.00	11.28	51.27
117		2702-02-005-0003-Financial Aid and Share Grants-in-aid maintenance of surface irrigation schemes	6.00	5.03	83.83
118		2702-02-005-0101-Survey & Investigation	1.00	0.68	68.00
119		4702-00-101-0101-Minor irrigation	57.59	38.45	66.77
120		4702-00-102-0101-Loans from NABARD for completion of incomplete works of tubewell schemes	61.50	38.18	62.08
121		4702-00-102-0102-Loans from NABARD for completion of new/incomplete medium irrigation scheme	5.00	4.06	81.20
122	51-Social Welfare Department	2235-02-101-0103-Organisations for development of handicapped	3.00	2.80	93.33
123		2235-02-106-0106-Special scheme for delinquent orphans and destitute children	5.00	3.56	71.20
124		2236-02-101-0802-Special programme pregnant for distribution of food grains to under nutritious post delivery women and adolescent girls	16.57	13.79	83.22
125		2235-02-001-0001-Direction and Administration	1.23	0.79	64.23
126		2235-02-101-0101-Blind school	4.00	2.68	67.00
<b>Total</b>			<b>5500.46</b>	<b>3673.56</b>	

**Appendix 2.9**  
(Reference: Paragraph 2.3.7; Page 35)  
**Hundred per cent surrender of funds**

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
1	01-Agriculture Department	2401-00-119-0122-Mushroom production work by Rajendra Agriculture University	1.00
2		2415-01-277-0108-Bihar Agriculture University, Sabour, Bhagalpur	1.00
3	02-Animal and Fisheries Resources Department	2405-00-101-0603-Fisheries Training and extension scheme	0.20
4		2405-00-101-0612-Fisheries Development Planning	1.05
5		2405-00-101-0112-Fisheries marketing scheme	0.35
6	03-Building Construction Department	3053-02-102-0001-Aerodromes	0.30
7		4059-60-051-0101-Construction of Secretariat Sports	2.00
8		4059-80-051-0106-Welfare Department-Social Welfare Area-Construction of School Building of deaf and dump (in the light of recommendation of 11 <sup>th</sup> Finance Commission)	7.51
9		4059-80-051-0112-Repair and Construction of the building of District Statistical Offices	3.45
10	09-Co-operative Department	2401-00-110-0105-Special integrated Schemes for Scheduled Casts-Grants to State Crop Insurance Fund for compensation to Farmers for damaged crops under National Agricultural Insurance Scheme	16.71
11		2401-00-110-0106-Special Integrated Schemes for Backward Classes-Grants to State Crop Insurance Fund for compensation to farmers for damages crops	28.20
12		2401-00-110-0108-Premium Grants to State Crop Insurance Fund for Crop Insurance Scheme based on pialot season sub-plan for SC	0.36
13		2401-00-110-0109-Premium Grant to State Crop Insurance Fund for Crop Insurance Scheme based on pialot season-Embodied Scheme for Backward Classes	0.60
14		2401-00-796-0127-Grants in State Crop Insurance	1.05
15		2425-00-108-0604-Centrally Sponsored Scheme Grants-in-aid to Central Co-operative Banks for consolidated Co-operative Development Project	2.58
16		2425-00-108-0107-Grants in Aid to Central Co-operative Bank for consolidated Co-operative Development Project	1.00
17		4425-00-051-0102-Storage Construction under National Farming Development	3.50
18	09-Co-operative Department	6425-00-108-0612-Loans of Central Co-operative Bank for Consolidated Co-operative Development Project	5.00
19	10-Energy Department	2801-80-800-0001-Bihar Electricity Regulatory Commission	0.25
20		2810-60-800-0101-Border Area Development Programme	1.20
21	13-Interest Payment	2049-01-115-0001-Interest on Ways & Means Advances from Reserve Bank of India	3.00
22	16-Panchayati Raj Department	2515-00-196-0001-Grants to District Board for Rural Roads	1.00
23		2515-00-196-0002-Grants to District Board for Rural Buildings	1.00

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
24	19-Environment and Forest Department	2406-02-110-0603-Other park-Sanjay Gandhi Zoological Park (110% CSS)	1.00
25		2406-02-110-0615-Valmiki Nagar Tiger Project Eco Development (100% CSS)	0.50
26		2406-02-110-0619-Development of wasteland	1.00
27		2406-02-111-0601-Other Park	0.50
28	20-Health Department	4210-01-051-0103-Construction of residential and office buildings of District Medical Officers	2.00
29	21-Human Resources Development Department	2202-01-053-0001-Renovation of Primary & Middle School buildings	36.08
30		2202-01-800-0008-For sports facilities to Primary & Middle Schools	30.04
31		2202-02-052-0101-Purchase of equipment for Middle Schools	9.35
32		2202-02-109-0605-ITC Project	10.00
33		2202-02-800-0004-Sports facilities to middle schools	6.64
34	22-Home Department	2055-00-001-0006-Expenditure relating to security in violence affected areas (to be compensated from GOI)	0.43
35		2056-00-003-0004-Bihar Reformer Training Institute	0.32
36	23-Industries Department	2852-80-001-0601-Census of Registered Small Industries in Bihar	6.18
37		2852-80-102-0147-Organising Seminar for promotion of capital investment under Industrial development drive of Bihar	0.25
38		2852-00-800-0104-Bihar Foundation	0.50
39		6885-01-800-0101-Others loans	0.20
40	25-Information Technology Department	2852-07-202-0103-E. Government Project's D.P.R.	2.15
41		2852-07-202-0105-State Portal Plan	2.00
42		4859-02-800-0101-Bihar State Wide Area Network (SWAN)	39.65
43		4859-02-800-0102-Information Technology Building	3.00
44	26-Labour Resources Department	2230-03-003-0112-Introduction of New Industries Training Institute for women	0.24
45	35-Planning & Development Department	3454-02-204-0401-Economic Census	0.50
46		3454-02-204-0103-Training of Statistical Workers	0.35
47		3454-02-204-0111-Creation of District/Divisional Units	0.40
48	36-Public Health Engineering Department	2215-01-198-0001-Grants-in-aid to village Panchayats for repairing of tubewells	5.00
49		4215-01-102-0112-State share to Centrally Sponsored Scheme-under ground water recharge and rain water harvesting	0.50
50	38-Registration, excise & prohibition Department	2030-02-101-0002-Costs of Stamps received from Scrutiny Printing Press, Hyderabad	0.50

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
51	40-Revenue & Land Reforms Department	4047-00-050-0104-Purchase of land for Road Construction (Revenue & Land Reform Department)	5.00
52	42-Rural Development Department	4515-00-103-0102-Block Minor Construction Works	169.20
53	43-Science & Technology Department	2203-00-112-0103-Technical Education Quality Development Programme	0.20
54	44-Scheduled castes and Scheduled tribes welfare Department	2225-01-102-0612-Multiferous Development of Harizans special central assistance of integrated scheme for scheduled castes-special integrated scheme (100% centrally sponsored scheme)	25.00
55		2225-01-277-0101-Education	1.65
56	48-Urban Development & Housing Department	2217-80-191-0111-Assistance grant for renovation of administrative & technical building of corporation	4.00
57		2217-80-800-0120-Adhishthanpan of National Urban Information System	0.40
58		2217-80-800-0121-Grants-in-aid to Urban Bodies for Solid Waste Management	30.00
59		2217-80-800-0125-E-Governors/Nagariya sudhar	5.00
60	49-Water Resources Department	4700-02-800-0102-Irrigation Project for Gandak Basin (works)	5.00
61		4700-04-800-0101-Irrigation project for kiul Badna-Chandan Basin (works)	3.00
62	50-Minor Water Resources Department	4702-00-102-0103-Loans from NABARD for completion of new/incomplete life irrigation scheme	5.00
63		4702-00-102-0106-Bharat Nirman Yojna	10.00
64	51-Social Welfare Department	2235-02-101-0106-Social Security and welfare	5.00
65		2235-02-101-0109-Workshop for handicapped	0.30
66		2235-02-102-0106-Scheme for Consolidated Child Development according to engineering cell	5.80
67		2235-02-106-0105-Establishment of school for specific children Grants-in-aid	3.00
68		2235-02-106-0107-Establishment of Juvenile court and child welfare board	1.00
69		4235-02-102-0102-Border Area Development Scheme	2.01
<b>Total</b>			<b>522.15</b>

**Appendix 2.10**  
(Reference: Paragraph 2.3.8; Page 35)  
**Surrenders in excess of actual savings (₹ 50 lakh or more)**

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	<b>Revenue – Voted</b>				
1	17-Commercial Taxes Department	57.14	8.83	11.47	2.64
2	22-Home Department	2549.47	242.72	251.25	8.53
3	23-Industries Department	247.00	40.64	45.07	4.43
4	38-Registration Excise and Prohibited	99.99	9.97	10.99	1.02
5	42-Rural Development Department	1401.19	55.25	57.24	1.99
	<b>Capital- Voted</b>				
1	40-Revenue and Land Reforms Department	65.69	4.04	5.06	1.02
2	41-Road Construction Department	3056.91	5.90	6.63	0.73
3	50-Minor Water Resource Department	166.78	95.11	95.69	0.58
	<b>Total</b>	<b>7644.17</b>	<b>462.46</b>	<b>483.40</b>	<b>20.94</b>

**Appendix 2.11**

(Reference: Paragraph 2.3.9; Page 35)

**Details of savings of ₹ one crore and above 10 per cent of provision not surrendered**

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrendered	Saving which remained to be surrendered	Percentage
1	01-Agriculture Department	212.43	148.90	63.53	29.91
2	03-Building Construction Department	74.17	62.22	11.95	16.11
3	04-Cabinet Secretariat Department	28.86	4.87	23.99	83.13
4	08-Art, Culture and Youth Department	11.13	00	11.13	100.00
5	09-Co-operative Department	93.70	60.66	33.04	35.26
6	10-Energy Department	411.75	352.70	59.05	14.34
7	11-BC and MBC Welfare Department	32.36	8.64	23.72	73.30
8	12-Finance Department	51.11	26.00	25.11	49.13
9	13-Interest Payment	495.70	12.12	483.58	97.55
10	15-Pension	61.58	0.03	61.55	99.95
11	16-Panchayati Raj Department	197.18	163.28	33.90	17.19
12	19-Environment and Forest Department	26.63	11.23	15.40	57.83
13	20-Health Department	293.61	142.12	151.49	51.60
14	24-Information and Public Relation	4.62	1.95	2.67	57.79
15	26-Labour Resource Department	59.33	32.63	26.70	45.00
16	33-Personnel and Administrative Reforms	26.97	21.09	5.88	21.80
17	35-Planning and Development Department	549.68	29.50	520.18	94.63
18	37-Rural Works Department	621.57	224.14	397.43	63.94
19	39-Disaster Management Department	504.10	0.64	503.46	99.87
20	40-Revenue and Land Reforms Department	124.16	67.64	56.52	45.52
21	41-Road Construction Department	280.20	121.68	158.52	56.57
22	44-SC & ST Welfare Department	54.58	45.29	9.29	17.02
23	45-Sugar Industries Department	15.58	12.64	2.94	18.87
24	47-Transport Department	6.70	5.45	1.25	18.66
25	49-Water Resources Department	1622.84	1122.95	499.89	30.80
<b>Total</b>		<b>5860.54</b>	<b>2678.37</b>	<b>3182.17</b>	



## Appendix 2.12

(Reference Paragraph 2.3.9; Page 35)

## Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2010

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount Surrendered	%age of Total Provision
(1)	(2)	(3)	(4)	(5)
1	01	2401-Crop Husbandry	74.68	15.19
2	02	2403-Animal Husbandry	10.53	13.57
3	03	2059-Public Works	22.50	12.06
4	06	2015-Elections	72.55	45.33
5	09	2401-Crop Husbandry	33.68	75.00
6	10	2059-Public Works	10.33	35.44
7		4801-Capital Outlay on Power Projects	326.00	46.44
8		6801-Loans for Power Projects	12.07	29.03
9	16	2515-Other Rural Development Programmes	131.80	19.13
10	17	2040-Taxes on sales, trade etc.	10.97	21.36
11	20	2210-Medical and Public Health	42.23	6.15
12	21	2202-General Education	1855.77	27.08
13		4202-Capital Outlay on Education, Sports, Art & Culture	161.39	54.02
14	22	2055-Police	169.24	10.65
15		4055-Capital Outlay on Police	22.01	30.58
16	23	2851-Village and Small Industries	12.73	58.58
17	25	2852-Industries	36.97	60.89
18		4859-Capital Outlay on Telecommunication and Electronic Industries	39.65	100.00
19	27	2014-Administration of Justice	22.79	9.18
20	30	2202-General Education	26.05	79.68
21		2250-Other Social Services	26.43	20.21
22	33	2051-BPSC	10.33	82.38
23	35	2053-District Administration	15.00	18.18
24	36	2215-Water Supply and Sanitation	14.46	57.83
25		4215-Capital Outlay on Water Supply and Sanitation	411.95	55.53
26	37	2515-Other Rural Development Programmes	24.71	22.54
27		3054-Roads and Bridges	42.03	14.01
28		4515-Capital Outlay on Other Rural Development Programmes	144.66	24.15
29	40	2053-District Administration	40.64	29.22
30	41	3054-Roads and Bridges	103.76	28.78
31	42	2515-Other Rural Development Programmes	41.85	19.78
32		4515-Capital Outlay on Other Rural Development Programmes	169.20	100.00
33	44	2225-Welfare of SC, ST and OBC	25.00	100.00
34	48	2215-Water Supply and Sanitation	94.37	64.48
35		2217-Urban Development	461.70	43.58
36	49	2700-Major Irrigation	93.67	24.42
37		2711-Flood Control and Drainage	66.17	2.34
38		4700-Capital Outlay on Major Irrigation	506.66	47.28
39		4711-Capital Outlay on Flood Control Projects	341.18	43.46
40	50	2702-Minor Irrigation	76.25	24.36
41		4702-Capital Outlay on Minor Irrigation	86.63	67.11
42	51	2235-Social Security and Welfare	113.93	11.21
43		2236-Nutrition	58.81	5.98
		<b>Total</b>	<b>6063.33</b>	

**Appendix 2.13**

(Reference: Paragraph 2.3.10 ; Page 36)

**Rush of Expenditure during last quarter of the financial year and in the month of March 2010**

(₹ in crore)

Sl. no.	Major Head	Total expenditure during 2009-10	Expenditure during last quarter of the year		Total expenditure during March 2010	Percentage of total expenditure
			Amount	Percentage of total expenditure		
1	2404	37.76	33.88	89.73	32.91	87.15
2	2405	32.02	24.04	75.09	21.94	68.53
3	2408	23.23	23.23	100.00	23.23	100.00
4	2852	222.03	202.53	91.22	181.07	81.55
5	3054	689.42	434.86	63.08	354.45	51.41
6	3604	107.47	107.37	99.91	107.37	99.91
7	4047	82.24	73.23	89.05	46.65	56.73
8	4059	60.66	44.96	74.11	40.26	66.37
9	4202	333.96	303.69	90.94	209.78	62.81
10	4210	120.52	76.99	63.88	74.63	61.92
11	4215	448.05	311.36	69.49	290.77	64.90
12	4217	10.00	10.00	100.00	10.00	100.00
13	4225	26.17	18.58	70.98	16.64	63.57
14	4235	153.59	128.31	83.54	111.80	72.79
15	4250	20.58	14.11	68.53	14.11	68.53
16	4700	470.88	326.68	69.38	275.07	58.42
17	4702	71.67	55.56	77.51	41.30	57.63
18	4885	264.53	264.53	100.00	264.53	100.00
<b>Total</b>		<b>3174.78</b>	<b>2453.91</b>		<b>2116.51</b>	

**Appendix 2.14**  
(Reference paragraph 2.4; Page 36)  
**Details of amounts exceeding ₹ 10 crore (in each case)**  
**remained un-reconciled during 2009-2010**

(₹ in crore)

Sl. No.	Major Head	Amount not reconciled
1	2011-Parliament/State/Union Territory Legislatures	35.00
2	2013-Council of Ministers	11.37
3	2014- Administration of Justice	221.69
4	2015- Elections	51.69
5	2029- Land Revenue	312.26
6	2039-State Excise	44.02
7	2040-Taxes on Sales, Trade etc.	26.81
8	2041- Taxes on Vehicles	10.41
9	2048-Appropriation for reduction or avoidance of Debt	140.00
10	2049- Interest payments	3685.48
11	2051-Public Service Commission	12.17
12	2052- Secretariat-General Services	62.53
13	2053- District Administration	370.53
14	2054- Treasury and Accounts Administration	45.50
15	2055-Police	1817.39
16	2058-Stationery and Printing	12.41
17	2059-Public Works	206.07
18	2070- Other Administrative Service	149.7
19	2071-Pensions and other Retirement Benefits	4318.7
20	2202- General Education	7298.83
21	2204- Sports and Youth Services	21.46
22	2205- Art and Culture	11.20
23	2210-Medical and Public Health	1162.99
24	2211-Family Welfare	213.12
25	2215- Water Supply and Sanitation	389.00
26	2217- Urban Development	1045.50
27	2220-Information and Publicity	46.89
28	2225-Welfare of SC,ST and OBC	407.53
29	2230-Labour and Employment	50.73
30	2235- Social Security and Welfare	1325.54
31	2236-Nutrition	911.83
32	2245-Relief on Account of Natural Calamities	10.56
33	2250-Other Social Services	123.98
34	2251-Secretariat-Social Services	27.55
35	2401-Crop Husbandry	379.92
36	2402-Soil and Water Conservation	19.00
37	2403-Animal Husbandry	193.64
38	2404-Diary Development	35.89
39	2405-Fisheries	30.98
40	2406-Forestry and Wild Life	91.01
41	2408-Food Storage and Ware Housing	23.23
42	2415-Agricultural Research and Education	123.29
43	2425-Co-operation	23.17
44	2501-Special Programmes for Rural Development	192.51
45	2505-Rural Employment	842.92
46	2515-Other Rural Development Programmes	1408.47
47	2700-Major Irrigation	54.25
48	2701-Medium Irrigation	41.52
49	2702-Minor Irrigation	190.81
50	2705-Command Area Development	73.13
51	2711-Flood Control and Drainage	49.76

<b>Sl. No.</b>	<b>Major Head</b>	<b>Amount not reconciled</b>
52	2801-Power	840.00
53	2851- Village and Small Industries	24.48
54	2852-Industries	218.26
55	3054-Roads and Bridges	670.40
56	3451-Secretariate-Economic Services	28.00
57	3452-Tourism	26.78
58	3454-Census Surveys and Statistics	18.15
59	3456-Civil Supplies	109.67
60	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	107.47
61	4047-Capital Outlay on Other Fiscal Services	66.63
62	4055-Capital outlay on Police	93.68
63	4059-Capital Outlay on Public Works	44.96
64	4070-Capital Outlay on Other Administrative Services	25.80
65	4202-Capital Outlay on Education, Sports, Art & Culture	329.02
66	4210-Capital Outlay on Medical & Public Health	120.52
67	4215-Capital Outlay on Water Supply and Sanitation	448.05
68	4217-Urban Development (Investment)	10.00
69	4225-Capital Outlay on Welfare of SC, ST & OBC	26.17
70	4235-Capital Outlay on Social Security and Welfare	153.04
71	4250-Capital Outlay on Other Social Services	20.36
72	4515-Capital Outlay on Other Rural Development Program	826.33
73	4700-Capital Outlay on Major Irrigation	416.85
74	4701-Capital Outlay on Medium Irrigation	39.45
75	4702-Capital Outlay on Minor Irrigation	71.67
76	4711-Capital Outlay on Flood Control Projects	762.49
77	4801-Capital Outlay on Power Projects	376.00
78	4885-Capital Outlay on Industries and Minerals	264.53
79	5054-Capital Outlay on Roads and Bridges	3051.01
80	5452-Capital Outlay on Tourism	27.78
	<b>Total</b>	<b>37571.49</b>

**Appendix 2.15**  
(Reference: Paragraph 2.5; Page 36)  
**Details of withdrawals from contingency fund for routine purpose**

(₹ in crore)

Sl. No.	Major Head	Department	Purpose	Amount
1.	2011	State Assembly	Workshop and Seminar	0.11
2.		-do-	Salary	0.16
3.		-do-	Office Expenditure	0.30
4.	2012	Governor	Purchase of new vehicle	0.11
5.	2013	Council of Minister	Medical reimbursement	0.04
6.	2014	Administration of Justice	Salary & Allowances	0.14
7.		Election	Gram Panchayat Elections	0.16
8.	2015	-do-	Lok Sabha Election to Travelling Expenses	11.00
9.		-do-	Election-vidhan Sabha	4.51
10.		Secretariat	Assistance to Backward Caste	0.20
11.	2052	-do-	Pay & Allowances	0.09
12.		-do-	Nai Gadi Ka Kray	0.18
13.		-do-	Motor Car	0.19
14.		-do-	J.P. Fighters honour plan	0.67
15.	2053	District Administration	Yantra ka sudrikaran	0.35
16.	2055	Police	T.A.	6.00
17.		-do-	Expense on force	2.68
18.		-do-	Maintenance of vehicle	9.09
19.		-do-	Motor car	12.00
20.		-do-	Pay and allowance	0.75
21.		-do-	Special police force for honorarium	3.52
22.		-do-	Appointment of police	3.35
23.	-do-	Modernisation of police administration	3.00	
24.	2070	Other administrative services	Reg.Bhagalpur riot	0.19
25.		-do-	Kahalgaon goli kand	0.14
26.		-do-	Office expenditure	1.00
27.		-do-	Salary and allowance	0.04
28.		-do-	Investigation Bureau uniform	0.07
29.		-do-	Guest house hostel	0.05
30.	-do-	Medical Reimbursement	0.08	
31.	2202	General Education	H. Q. establishment	0.04
32.	2210	Medical & Public Health	Laghu Nirman Karya	0.20
33.		-do-	Medicine Store	0.11
34.	2215	Water Supply and Sanitation	Medical re-imburement	0.03
35.	2225	Welfare of S C.S T&OBC	Mahadalit Vikas	30.00
36.		-do-	Scholarship	5.23
37.	2235	Social Security and Welfare	J.P. Senani Samman Yojna	10.00
38.		-do-	Kanya Suraksha yojna	15.00
39.		-do-	General Public Insurance	0.60
40.	2250	Other Social Services	Grants to Bihar State Haj committee	0.14
41.		-do-	Computaration of Buff Samiti Serwe	0.35
42.	2251	Secretariat and Social Services	PHED	0.12
43.		-do-	Employment & Training	0.46
44.		-do-	Travelling Expenses (two times)	0.17
45.	2401	Crop Husbandry	Agriculture Development	26.63
46.		-do-	Assistance to farmer (four times)	414.07
47.		-do-	Crop premium (two times)	35.21
48.		-do-	Sugarcane Crop	2.75
49.	2402	Soil and Water Conservation	H.Q. Establishment	0.16
50.	2408	Food Corporation	Financial aid to farmers	23.23
51.	2515	Rural Development Department	Salary & Allowances	0.07
52.	2801	Power	Bihar electricity board bill	30.00

*Audit Report (State Finances) for the year ended 31 March 2010*

Sl. No.	Major Head	Department	Purpose	Amount
53.	2851	Village and small industries	Establishment of industries Department	1.58
54.	3451	Secretariat-Economic Services	Purchase of Motor Vehicle (two times)	0.24
55.		-do-	Agriculture Development	0.21
56.		-do-	Road Construction	0.03
57.	3456	Civil Supplies	Zila Prasar Jan Upyogita	0.99
58.		-do-	Zan Vitran Pranali	11.31
59.	3604	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Zila Parishad ko ses ka bhugtan	35.00
60.	4070	Capital Outlay on Other Administrative Services	Building Construction	0.10
61.	4210	Capital Outlay on Medical and Public Health	Purchase of machinery equipment for Ayurvedic and Unani Drug Manufacturing Centre	0.16
62.	4220	Capital Outlay on Information and Publicity	Construction of Building	2.00
63.	4235	Capital Outlay on Major Irrigation	Cabristano ki Gherabandi	20.00
64.	5054	Capital Outlay on Roads and Bridges	Loan for NABARD	50.00
65.		-do-	Construction for road	50.00
66.	7055	Loans for Road Transport	Loan to Bihar Transport (three times)	189.42
<b>Total</b>				<b>1015.78</b>

**Appendix 2.16**  
(Reference: Paragraph 2.8.3 ; Page 41)  
**Non-utilisation of provisions**

(₹ in lakh)

Sl. No.	Head of Accounts	Details / Purpose	Original provision	Supplementary provision	Saving/ Lapse
1	2245011010004	Free distribution of cloth / utensils to draught effected persons	1.00	-	1.00
2	2245012820001	Supply of medicine	25.00	200.00	225.00
3	2245018000001	Repair of wells etc. for supply of water	200.00	500.00	700.00
4	2245018000002	Other works	10.00	3000.00	3010.00
5	2245018000004	Self employment	1.00	-	1.00
6	2245021040001	Supply of fodder	207.00	-	207.00
7	2245021050001	Medicine for cattle	200.00	-	200.00
8	2245021080001	Repairs and restoration of govt. residential buildings.	10.00	-	10.00
9	2245021090001	Repair and restoration of damaged water system and sewerage system	80.00	-	80.00
10	2245021120003	Purchase of safety and evacuation instrument for relief work	100.00	-	100.00
11	2245021130002	Repair of buildings damaged by fire	50.00	-	50.00
12	2245021130003	Repair of buildings damaged by other natural calamities	50.00	-	50.00
13	2245021140002	Grants for annual crops	100.00	-	100.00
14	2245021140003	Grants for agricultural crops	100.00	-	100.00
15	2245021140004	Grants for horticultural crops	50.00	-	50.00
16	2245021140005	Grants for perennial crops	50.00	-	50.00
17	2245021150002	Extraction of salinity / sand etc from fishery area	50.00	-	50.00
18	2245021160001	Grants to farmers for repair of damaged tube wells	50.00	-	50.00
19	2245021170002	Exchange of milk given animals	15.00	-	15.00
20	2245021190001	Assistance to weavers for repairs of traditional weaving instruments	15.00	-	15.00
21	2245021190002	Assistance for purchase of thread and other materials	15.00	-	15.00
22	2245021190003	Assistance to handloom weavers	13.00	-	13.00
23	2245021960001	Assistance to Zilla Parishads / District level Panchayats	10.00	-	10.00
24	2245021970001	Grant in aid to Block Panchayats / intermediate level Panchayats	20.00	-	20.00
25	2245022820001	Supply of medicine for human beings	200.00	-	200.00
26	2245028000003	Reserve storage of food grain for starvation effected family	50.00	-	50.00
27	2245028000005	Cash payment to Rural Development Department for Swarojgar Yojana	20.00	-	20.00
28	2245028000006	Supply of supplementary nutrition	55.00	-	55.00
29	2245028000007	Expenditure in transporting the relief materials received from non-Government Institute.	50.00	-	50.00
	<b>Total</b>		<b>1797.00</b>	<b>3700.00</b>	<b>5497.00</b>

(Source: Detailed Appropriation Accounts, Government of Bihar)

**Appendix 2.17**

(Reference: Paragraph 2.8.5 ; Page 42)

**Difference in figures of expenditure due to non-reconciliation made by Department**

(₹ in lakh)

Sl. No.	Head of Accounts	Expenditure as per Department	Expenditure as per Detailed Appropriation Account	Difference
1	2235-01-200-0003	23.299	24.745	(+)1.446
2	2245-01-101-0001	00.000	179.331	(+)179.331
3	2245-01-101-0003	00.000	2.107	(+)2.107
4	2245-02-101-0004	33.330	33.832	(+)0.502
5	2245-02-101-0008	5.820	6.058	(+)0.238
6	2245-02-102-0001	7.010	7.611	(+)0.601
7	2245-02-106-0001	6687.610	6899.550	(+)211.940
8	2245-02-107-0001	00.000	0.020	(+)0.020
9	2245-02-112-0004	00.000	0.100	(+)0.100
10	2245-02-117-0001	75.320	552.935	(+)477.615
11	2245-02-118-0001	51.560	100.000	(+)48.440
12	2251-00-090-0017	188.650	234.533	(+)45.883
13	2235-01-200-0004	321.667	307.445	(-)14.222
14	2235-60-200-0008	23.950	13.450	(-)10.500
15	2245-01-101-0002	464.790	363.434	(-)101.356
16	2245-01-102-0001	1111.760	1.607	(-)1110.153
17	2245-01-800-0003	2200.000	1849.440	(-)350.560
18	2245-02-101-0001	458.560	452.721	(-)5.839
19	2245-02-101-0002	1938.460	1851.588	(-)86.872
20	2245-02-101-0003	355.100	334.650	(-)20.450
21	2245-02-101-0005	217.070	187.274	(-)29.796
22	2245-02-101-0006	157.120	113.725	(-)43.395
23	2245-02-101-0007	41.510	40.235	(-)1.275
24	2245-02-112-0001	4737.020	4205.897	(-)531.123
25	2245-02-112-0002	760.250	751.584	(-)8.666
26	2245-02-113-0001	1555.830	1117.473	(-)438.357
27	2245-02-114-0001	112.310	96.702	(-)15.608
28	2245-02-115-0001	16.000	10.000	(-)6.000
29	2245-02-117-0003	2.600	1.390	(-)1.210
30	2245-02-282-0003	8.540	8.497	(-)0.043
	<b>Total:</b>	<b>21555.136</b>	<b>19747.934</b>	

(Source: Detailed Appropriation Accounts, Govt. of Bihar)

Note – (i) Plus (+) sign in difference column shows excess exhibition of expenditure in “Detailed Appropriation Accounts” against Departmental expenditure figures. There were twelve cases of excess expenditure of ₹9.68 crore in “Detail Appropriation Accounts”.

(ii) Minus (-) sign in differences column shows short exhibition of expenditure in “Detailed Appropriation Accounts” as compared to Departmental/ expenditure. There were eighteen cases of short expenditure of ₹27.75 crore in “Detail Appropriation Accounts”.



**Appendix 3.1**  
(Reference: Paragraph 3.2, Page 46)  
**Utilisation certificates outstanding as on 31 March, 2010**

(Amount: ₹ in crore)

Sl. No.	Year of Payment of grant	Total Number/Amount of UCs out standing as O.B		Utilisation Certificates			
				Received		Outstanding	
		Number	Amount	Number	Amount	Number	Amount
1	Upto	20190	1111.83	-	-	20190	1111.83
2	2001-02	452	261.62	-	-	452	261.62
3	2002-03	40	34.28	05	0.88	35	33.40
4	2003-04	61	150.06	08	27.65	53	122.41
5	2004-05	86	205.84	06	0.31	80	205.53
6	2005-06	75	991.88	06	0.40	69	991.48
7	2006-07	228	1629.66	03	0.81	225	1628.85
8	2007-08*	10	172.65	23 <sup>#</sup>	103.81 <sup>#</sup>	10	172.65
9	2008-09	-	0.00	60 <sup>#</sup>	92.58 <sup>#</sup>	-	-
	<b>Total</b>	<b>21142</b>	<b>4557.82</b>	<b>28</b>	<b>30.05</b>	<b>21114</b>	<b>4527.77</b>

\* Figures available up to October 2007. Information for the period thereafter has not been provided by the State Government.0.

#Number/amount of UCs pending against the amount shown as adjusted not taken into account.

**Appendix – 3.2**

(Reference: Paragraph 3.4, Page 47)

**Performance of autonomous bodies**

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Period upto which Separate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Date of receipt of accounts	Delay in submission of accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Bihar State Khadi and Village Industries Board, Patna	2002-03	-	1989-90 to 1998-99	30.5.2008	Not communicated	Accounts received up to 2007-08; entrustment awaited	-
				1999-2000 to 2001-02	28.4.2009			
				2002-03	14.05.2010			
2	Bihar State Housing Board, Patna	2003-04	-	1994-95 to 1998-99	31.12.2008	Not communicated	Accounts received up to 2006-07; entrustment awaited	-do-
				1999-2000 to 2002-03	20.11.2009			-do-
				2003-04	13.05.2010			
3	Bihar State Legal Services Authority, Patna	Permanent	2009-10	2008-09	17.06.2010	Not communicated	12.07.2010	-do-
4	Rajendra Agricultural University, Pusa, Samastipur	2010-11	2009-10	2005-06	11.06.2010	As intimated by Govt. SAR for the period 1971-72 to 1994-95, 1998-99 to 2001 and 2003-04 to 2005-06 already send to state legislature placement of report awaited	13.10.2010	29 months

**Appendix – 3.3**  
(Reference: Paragraph 3.6, Page 49)

**Operation of Minor Head 800-‘Other Expenditure’ (Expenditure 50 per cent and above)**

**(₹ in crore)**

Sl. No.	Major Head Code	Nomenclature	Expenditure under Minor Head-800	Total Expenditure
1	2041	Taxes on Vehicles	6.35	10.41
2	2053	District Administration	204.47	379.91
3	2217	Urban Development	797.65	1045.50
4	2250	Other Social Services	122.87	123.99
5	2401	Crop Husbandry	516.47	923.82
6	2501	Special Programmes for Rural Development	200.01	200.72
7	4070	Capital Outlay on Other Administrative Services	37.80	37.90
8	4700	Capital Outlay on Major Irrigation	403.96	470.88
9	4701	Capital Outlay on Medium Irrigation	39.49	42.97
10	4711	Capital Outlay on Flood Control Projects	446.54	763.10
11	4801	Capital Outlay on Power Projects	376.00	376.00
12	4885	Capital Outlay on Industries and Minerals	264.53	264.53
13	5452	Capital Outlay on Tourism	27.78	27.78
14	6801	Loans for Power Projects	596.72	626.25
		<b>Total</b>	<b>4040.64</b>	<b>5293.76</b>

**Appendix – 3.4**  
(Reference: Paragraph 3.6, Page 49)

**Operation of Minor Head 800-‘Other Receipts’ (50 Per cent and above)**

(₹ in crore)

Sl. No.	Major Head Code	Nomenclature	Expenditure under Minor Head-800	Total Receipts
1	0058	Stationery & Printing	0.01	0.02
2	0215	Water Supply & Sanitation	3.10	5.15
3	0851	Village and Small Industries	0.07	0.11
4	0217	Urban Development	0.02	0.03
5	0235	Social Security & Welfare	0.62	0.85
6	0406	Forestry & Wildlife	6.02	6.78
7	0506	Land Reforms	0.10	0.11
8	0515	Other Rural Development Programmes	26.73	28.81
9	0059	Public Works	8.93	8.94
10	0075	Miscellaneous General Services	770.06	770.28
11	0852	Industries	30.15	30.15
12	1054	Roads & Bridges	30.02	30.02
13	1456	Civil Supplies	0.07	0.07
		<b>Total</b>	<b>875.90</b>	<b>881.32</b>

## Appendix – 3.5

(Reference: Paragraph 3.7, Page 49)

Age-wise details of the cases of defalcation, misappropriation, loss and theft.

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	Total No. of Cases.
1	Road Construction	04	01	05
2	Water Resources	07	-	07
3	Building Construction	01	-	01
4	Public Health & Engineering	02	-	02
5	Rural Development Department	635	81	716
6	Labour and Employment	03	-	03
7	Industry	02	-	02
8	Welfare	117	-	117
9	Home	24	-	24
10	Health	33	-	33
11	Land Acquisition	11	-	11
12	General Administration	15	-	15
13	MLA/MLC Fund	01	-	01
14	Co-operatives	01	-	01
15	Election	04	-	04
16	Civil Court	01	-	01
17	Animal Husbandry and Fisheries	12	-	12
18	Human Resources	30	-	30
19	Urban Development & Housing	25	04	29
20	Forest	02	-	02
21	District Sub-Registrar	01	-	01
22	Rural Works	03	-	03
23	Minor Irrigation	01	-	01
	<b>TOTAL</b>	<b>935</b>	<b>86</b>	<b>1021</b>

**Appendix – 3.6**  
(Reference: Paragraph 3.7, Page 50)

**Category-wise details in respect of cases of defalcation, misappropriation, loss and theft**

(Amount: ₹ in crore)

Name of Department	Defalcation, Misappropriation loss and theft	
	Number	Amount
Road Construction	05	2.46
Water Resources	07	12.65
Building Construction	01	0.33
Public Health & Engineering	02	2.46
Rural Development	716	328.36
Labour & Employment	03	0.62
Industry	02	5.67
Welfare	117	12.66
Home	24	1.52
Health	33	5.26
Land Acquisition	11	3.80
General Administration	15	6.73
MLA/MLC Fund	01	0.02
Co-operative	01	2.66
Election	04	1.43
Civil Court	01	0.29
Animal Husbandry and Fisheries	12	5.18
Human Resources	30	11.50
Urban Development & Housing	29	3.33
Forest	02	0.39
District Sub-Registrar	01	0.26
Rural Works	03	0.39
Minor Irrigation	01	Negligible
<b>Total</b>	<b>1021</b>	<b>407.97</b>