

A. General Data				
Sl. No.	Particulars		Figures	
1	Area		94163 sq km	
2	Population			
	a.	As per 2001 Census	8.3 crore	
	b.	As per 2011 Census	10.38 crore	
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	881 person per Sq. km.	
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1102 person per Sq. km.	
4	* Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		41.4 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	47 per cent	
	b.	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	63.82 per cent	
6	Infant mortality*** (per 1000 live births) (All India Average = 50 per 1000 live births )		52	
7	Life Expectancy at birth*** (All India Average =63.5 years)		61.6 Years	
8	Gini Coefficient <sup>1</sup>			
	a.	Rural. ( All India = 0.30 )	0.20	
	b.	Urban. ( All India = 0.37)	0.33	
9	Gross State Domestic Product (GSDP) 2011-12 at current prices		262230 crore	
	Per capita GSDP <sup>2</sup> CAGR <sup>3</sup> (2002-03 to 2011-12)		Bihar	
			General Category States	
			13.10 per cent	
10	GSDPCAGR (2002-03 to 2011 -12)		Bihar	
			General Category States	
			14.97 per cent	
			14.46 per cent	
11	Population Growth (2001 to 2011 )		Bihar	
			General Category States	
			17.89 per cent	
			13.90 per cent	
B Financial Data				
Sl. No.	Particulars		Figures (in per cent)	
1	CAGR		2002-03 to 2010-11	
			2002-03 to 2011-12	
			General Category States	
			Bihar	
			Bihar	
	a.	of Revenue Receipts.	16.86	19.14
	b.	of Own Tax Revenue.	16.74	17.26
	c.	of Non-Tax Revenue.	12.84	18.07
	d.	of Total Expenditure.	14.58	16.84
	e.	of Capital Expenditure.	21.25	32.47
	f.	of Revenue Expenditure on Education.	15.41	14.70
	g.	of Revenue Expenditure on Health.	14.00	13.30
	h.	of Salary and Wages#.	13.43	9.58
	i.	of Pension.	16.89	14.71
			16.01	

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-[http://planning.commission.nic.in/data/database/Data\\_0910/tab%202021.pdf](http://planning.commission.nic.in/data/database/Data_0910/tab%202021.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,2011 -12 , Infant mortality rate (SRS Bulletin January, 2012), 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 2002-03 to 2010-11 or 2011 -2012 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> GSDP = Gross State Domestic Product.

<sup>3</sup> CAGR= Compound Annual Growth Rate.

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

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

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

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

### Appendix- 1.2 Part B: Layout of Finance Accounts

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

# Appendix 1.2

Appendix -1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 7	<b>Statement of Loans and Advances given by the Government:</b> The loans and advances given by the Government are depicted in statement I and recoveries, disbursements feature in statement 2, 3 and 4 . Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
Statement No. 8	<b>Statement of Grants-in-aid given by the Government:</b> organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	<b>Statement of Guarantees given by the Government:</b> Guarantees given by the Government for repayment of loans, etc. raised by Statutory corporations, Government companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are present in this statement.
Statement No.10	<b>Statement of Voted and Charged Expenditure:</b> This statement presents details of voted and charged expenditure of the Government.
<b>Volume II Part II:</b> This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	
Statement No. 11	<b>Detailed Statement of Revenue and Capital Receipts by minor heads:</b> This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	<b>Detailed Statement of Revenue Expenditure by minor heads:</b> This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and plan figures are depicted separately and a comparison with the figures for the previous year is available.
Statement No. 13	<b>Detailed Statement of Capital Expenditure by minor heads:</b> This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available cumulative capital expenditure up to the end of the year is also depicted.
Statement No. 14	<b>Detailed Statement of Investment of the Government:</b> The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No. 15	<b>Detailed Statement of Borrowings and other Liabilities:</b> Details of borrowings (market loans raised by the Government and loan etc. from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part I volume 2.
Statement No. 16	<b>Detailed Statement on Loans and Advances given by the Government:</b> The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is present in this statement. It also presents Plan loans separately. This is the detailed statement corresponding to statement 7 in part I volume 2.
Statement No. 17	<b>Detailed Statement on Sources and Application of funds for expenditure other than revenue account:</b> The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in the statement.
Statement No. 18	<b>Detailed Statement on Contingency Fund and other Public Account transactions:</b> The Statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transaction in public account in detail.
Statement No. 19	<b>Statement showing details of earmarked balances:</b> This statement shows the details of investment out of reserve fund in public account.

(Source: Finance Accounts, 2011-12)

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

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

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

1. (a) This Act may be called the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010.
  - (b) It shall extend to the whole of the State of Bihar.
  - (c) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.
2. The following new sub-section (m) after sub-section (1) of section 2 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006).
3. Sub-section (a) of Section 3 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:
  - (a) “for fiscal reform path the State on attaining a zero revenue deficit or revenue surplus in 2007-08 shall have to achieve a fiscal deficit of three *per cent* of Gross State Domestic Product by 2011-12 and maintain such thereafter.”
4. Section 9 (2) of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:
  - (b) “In the financial year 2010-11 bring the fiscal deficit/Gross State Domestic Product ratio to 3.5 *per cent* and it shall be three *per cent* in 2011-12 and maintain such up to year 2014-15.”
5. The following new clause (c) shall be added after clause (b) of sub-section 2 of section 9 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act, 5 2006):
  - (c) “ bring Debt as *per cent* of Gross State Domestic Product in the financial year 2010-11, 2011-12, 2012-13, 2013-2014 and 2014-15 to 48.2, 46.4, 44.6, 43.0 and 41.6 respectively”.

### 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 rates

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	118923	151650	177537	217814	262230
Growth rate of GSDP	14.88	27.52	17.07	22.69	20.39

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

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

Terms	Basis of calculation
Buoyancy of parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment}/[\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}]/2]*100$
Interest spread	GSDP growth – Average Interest Rate
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 <b>minus</b> 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

## Abstract of Receipts and Disbursements for the year 2011-12

(Reference: Paragraph 1.1.1, 1.4.1 ; Page 1 and 9)

(₹ in crore)

Receipts				Disbursements					
2010-11		2011-12		2010-11		2011-12			
						Non-Plan	Plan	Total	
	<b>Section-A: Revenue</b>								
44532.32	I Revenue receipts	51320.17	38215.92	I Revenue expenditure	34012.66	12486.83	46499.49		
9869.85	-Tax revenue	12612.10	15286.97	General Services	17569.44	160.28	17729.72		
985.53	-Non-tax revenue	889.86	15089.42	Social Services	9523.52	9205.26	18728.78		
23978.38	-State's share of Union Taxes	27935.23	8100.58	Education, Sports, Art and Culture	6672.87	3484.41	10157.28		
1924.78	-Non-Plan grants	2562.62	1502.19	Health and Family Welfare	1427.81	375.72	1803.53		
5456.95	-Grants for State Plan Schemes	5065.39	1697.53	Water Supply, Sanitation, Housing and Urban Development	537.72	1175.60	1713.32		
2316.83	Grants for Central and Centrally sponsored Plan Schemes	2254.97	51.99	Information and Broadcasting	49.43	6.96	56.39		
			538.19	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	99.64	959.99	1059.63		
			78.90	Labour and labour welfare	74.26	13.50	87.76		
			2902.62	Social welfare and nutrition	622.88	2966.11	3588.99		
			217.42	Others	38.91	222.97	261.88		
			7836.28	Economic Services	6916.53	3121.29	10037.82		
			2017.72	Agriculture and Allied Activities	594.36	1320.11	1914.47		
			1989.44	Rural Development	1782.66	1131.94	2914.60		
				Special areas programmers					
			1311.02	Irrigation and Flood control	1212.94	98.41	1311.35		
			1215.83	Energy	2160.32	7.70	2168.02		
			325.86	Industry and Minerals	32.05	331.14	363.19		
			634.49	Transport	788.46	0.07	788.53		
			-	Science, Technology and Environment	-	-			
			341.91	General Economic Services	345.74	231.92	577.66		
			3.25	Grants-in-aid and Contributions	3.17		3.17		
			38215.92	Total			46499.49		

# Appendix 1.4

Receipts				Disbursements					
2010-11		2011-12		2010-11		2011-12			
						Non-Plan	Plan	Total	
	II	Revenue deficit carried over to Section B		6316.40	II	Revenue Surplus carried over to Section B		4820.68	
44532.32		<b>Total</b>	51320.17	44532.32		<b>Total</b>		51320.17	
		Section-B Others							
2291.13	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	2735.44		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		9195.94	IV	Capital Outlay	39.59	8812.42	8852.01
				395.71		General services	38.24	569.82	608.06
				1072.08		Social Services	5.76	801.38	807.14
				143.75		Education, Sports, Art and Culture	-1.77	58.17	56.40
				164.98		Health and Family Welfare	-	321.05	321.05
				629.74		Water Supply, Sanitation, Housing and Urban Development	7.53	324.43	331.96
				1.05		Information and Broadcasting	-	-	
				29.79		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	-	3.50	3.50
				88.46		Social welfare and nutrition	-	82.43	82.43
				14.31		Others social services	-	11.80	11.80
				7728.15		Economic Services	-4.41	7441.22	7436.81
				16.99		Agriculture and Allied Activities	-	117.29	117.29
				1203.82		Rural Development	-	1088.78	1088.78
						Special areas programmes			
				1366.98		Irrigation and Flood Control	-4.41	1968.39	1963.98
				1007.23		Energy		102.37	102.37
				8.81		Industry and Minerals		66.26	66.26
				4071.58		Transport		4063.51	4063.51
				52.74		General Economic Services		34.62	34.62
11.86	V	Recoveries of Loans and Advances	22.51	1102.63	V	Loans and Advances disbursed	220.72	1685.36	1906.08
		-From Power Projects		878.49		For Power Projects	58.18	877.36	935.54
10.95		-From Government Servants	10.62	14.86		To Government Servants	17.39		17.39
0.91		-From Others	11.89	209.28		To Others	145.15	808.00	953.15

# Appendix 1.4

Receipts				Disbursements				
2010-11			2011-12	2010-11		2011-12		
						Non-Plan	Plan	Total
6316.40	VI	Revenue Surplus brought down	4820.68		VI	Revenue Deficit brought down		
6032.42	VII	Public debt receipts	6627.96	2190.03	VII	Repayment of Public debt		2922.46
		External debt				External debt		
5250.89		Internal debt other than Ways and Means Advances and overdrafts	5801.40	1724.53		Internal debt other than Ways and Means Advances and Overdrafts		2456.98
		-Net transactions under Ways and Means Advances				Net transactions under Ways and Means Advances		
		-Net transactions under overdraft						
781.53		-Loans and Advances from Central Government	826.56	465.50		Repayment of Loans and Advances to Central Government		465.48
0.00		Inter State settlement	75.41			Inter State settlement		1.39
1150.00	VIII	Appropriation to Contingency Fund	800.00	1150.00	VIII	Appropriation to Contingency Fund		800.00
	IX	Amount transferred to Contingency Fund			IX	Expenditure from Contingency Fund		
17321.25	X	Public Account receipts	22302.61	16749.02	X	Public Account disbursements		21393.22
838.84		Small Savings and Provident Funds	1031.81	586.14		Small Savings and Provident Funds		1033.94
243.72		Reserve Funds	1114.53	60.00		Reserve Funds		542.17
334.43		Suspense and Miscellaneous	419.14	329.52		Suspense and Miscellaneous		976.07
9279.87		Remittance	9859.15	9199.91		Remittance		9895.97
6624.39		Deposits and Advances	9877.98	6573.45		Deposits and Advances		8945.07
	XI	Closing Overdraft from Reserve Bank of India		2735.44	XI	Cash Balance at end		1509.45
						Cash in Treasuries and Local Remittances		
				-426.37		Deposits with Reserve Bank		-93.15
				426.92		Departmental Cash Balance including permanent Advances		491.62
				2734.89		Cash Balance Investment		1110.98
33123.06		<b>Total</b>	<b>37384.61</b>	<b>33123.06</b>		<b>Total</b>		<b>37384.61</b>

(Source: Finance Accounts, 2011-12)

## Actuals, *vis-a-vis*, Budget Estimates for 2011-12

(Reference: Paragraph 1.1.2; Page 3)

(₹ in crore)

Particulars	BE	Actuals	Increase/ Decrease (-)	Percentage increase/ decrease (-)
<b>Revenue Receipt</b>	<b>56205.86</b>	<b>51320.17</b>	4885.69	8.69
Own tax revenue	12582.90	12612.10	-29.20	-0.23
Non Tax Revenue	2985.94	889.86	2096.08	70.20
Share of Union Taxes and Duties	26966.39	27935.23	-968.84	-3.59
Grants-in-aid from GOI	13670.63	9882.98	3787.65	27.71
<b>Revenue Expenditure</b>	<b>49933.56</b>	<b>46499.49</b>	<b>3434.07</b>	<b>6.88</b>
<b>General Services</b>	<b>18505.11</b>	<b>17729.72</b>	<b>775.39</b>	<b>4.19</b>
Organs of State	933.12	724.00	209.12	22.41
Fiscal Services	583.25	550.43	32.82	5.63
Interest Payments & Servicing of Debt	4982.01	4540.09	441.92	8.87
Administrative services	4422.47	4106.74	315.73	7.14
Pension and Miscellaneous General services	7584.27	7808.46	-224.19	-2.96
<b>Social Services</b>	<b>20862.15</b>	<b>18728.78</b>	<b>2133.37</b>	<b>10.23</b>
Education, Sports, Art and Culture	11113.83	10157.28	956.55	8.61
Health and Family Welfare	2285.51	1803.53	481.98	21.09
Water Supply, Sanitation, Housing and Urban Development	2434.57	1713.32	721.25	29.63
Information and Broadcasting	62.79	56.39	6.40	10.19
Welfare of SC, ST and other BCs	628.44	1059.63	-431.19	-68.61
Labour and Labour Welfare	100.72	87.76	12.96	12.87
Social Welfare and Nutrition	3720.01	3588.99	131.02	3.52
Others	516.28	261.88	254.40	49.28
<b>Economic Services</b>	<b>10562.18</b>	<b>10037.82</b>	<b>524.36</b>	<b>4.96</b>
Agriculture and Allied Services	2051.19	1914.47	136.72	6.67
Rural Development	3802.24	2914.60	887.64	23.35
Irrigation & Flood Control	1226.05	1311.35	-85.30	-6.96
Energy	1090.53	2168.02	-1077.49	-98.80
Industry & Minerals	601.62	363.19	238.43	39.63
Transport	999.19	788.53	210.66	21.08
General Economic Services	791.36	577.66	213.70	27.00
<b>Grant-in-aid from Contributions</b>	<b>4.12</b>	<b>3.17</b>	<b>0.95</b>	<b>23.06</b>
<b>Capital expenditure of which</b>	<b>15392.31</b>	<b>8852.01</b>	<b>6540.30</b>	<b>42.49</b>
<b>General Services</b>	<b>1513.37</b>	<b>608.06</b>	<b>905.31</b>	<b>59.82</b>
<b>Social Services</b>	<b>1242.31</b>	<b>807.14</b>	<b>435.17</b>	<b>35.03</b>
Education, Sports, Art and Culture	119.39	56.40	62.99	52.76
Health and Family Welfare	419.30	321.05	98.25	23.43
Water Supply, Sanitation, Housing and Urban Development	425.42	331.96	93.46	21.97
Welfare of SC, ST and other BCs	21.75	3.50	18.25	83.91
Social Welfare and Nutrition	256.45	82.43	174.02	67.86
<b>Economic Services</b>	<b>8692.13</b>	<b>7436.81</b>	<b>1255.32</b>	<b>14.44</b>
Agriculture and Allied Services	19.80	117.29	-97.49	-492.37
Rural Development	1344.75	1088.78	255.97	19.03
Irrigation & Flood Control	2340.85	1963.98	376.87	16.10
Energy	1044.20	102.37	941.83	90.20
Industries & Minerals	17.94	66.26	-48.32	-269.34
Transport	3899.15	4063.51	-164.36	-4.22
General Economic Services	25.44	34.62	-9.18	-36.08
<b>Revenue Surplus (+)/ deficits (-)</b>	<b>6272.30</b>	<b>4820.68</b>	<b>1451.62</b>	<b>23.14</b>
<b>Fiscal Deficits (-)</b>	<b>6194.03</b>	<b>5914.00</b>	<b>280.03</b>	<b>4.52</b>
<b>Primary surplus (+)/ deficits (-)</b>	<b>-1455.52</b>	<b>1610.00</b>	<b>-3065.52</b>	<b>210.61</b>

(Source: Finance Accounts, 2011-12)

## Funds directly transferred to State Implementing Agencies

(Reference: Paragraph 1.2.2 ;Page 5)

(₹ in crore)

Programme/Scheme	Implementing Agency in the State	2010-11	2011-12
		Central Share	Central Share
Sarva Shiksha Abhiyan	Bihar Education Project Council	1958.66	1851.09
National Programme of Education of Girls at Elementary Level		15.96	0.00
Kasturba Gandhi Balika Vidyalaya		73.28	0.00
<b>Total</b>		<b>2047.90</b>	<b>1851.09</b>
National Rural Employment Guarantee Scheme	District Rural Development Agencies	2089.26	1300.73
Swarna jayanti Gram Swarajgar Yojana		141.57	67.88
Indira Awas Yojana		2255.58	2170.82
Integrated Watershed Management Programme		0.74	5.46
District Rural Development Agency (Administration)		31.77	29.99
Hariyali		0.00	0.00
<b>Total</b>			<b>4518.92</b>
National Rural Health Mission	State Health Society	19.71	6.45
Total Sanitation Campaign		-	-
Pradhan Mantri Gram Sadak Yojna	Registered Societies	3458.69	3195.74
Members of Parliament Local Area Development Scheme	District Magistrate	111.53	100.97
Science and Technology Programme for Social Economic Development	Registered Societies (NGOs)	0.63	0.31
Off Grid DRPS	Bihar Renewable Energy Development Agency	2.83	5.90
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)	0.84	1.16
Handicrafts	Registered Societies (NGOs)	0.00	0.00
Memorials and Others	Nava Nalanda Mahavihara	2.20	3.00
Mahila Samakhya	Bihar Mahila Samakhya Society	5.41	5.99
National Institute of Pharmaceuticals and Research	National Institute of Pharmaceuticals Education and Research	1.00	0.00
Supports to NGOs, Institutions, SRCs for Adult Education and Skill Development	Jan Shikshan Sansthan	4.63	5.90
National Child Labour Project Including Grants in aid to Voluntary Agencies	Child Labour Project Society	7.31	12.39
Health Insurance for Unorganized Sector Workers (Rashtriya Swastha Bima)	Bihar State Labour Welfare Societies	55.86	119.27
National Food Security Mission	State Agriculture Management & Extension Training	51.65	74.87
Setting up of New IITs	Indian Institute of Technology, Patna	20.00	0.00
<b>Total of GOI funds not passed from State Budget</b>		<b>10309.11</b>	<b>8957.92</b>

(Source: Finance Accounts, 2011-12)

## Time series data on the State Government Finances

(Reference: Paragraph 1.3, 1.3.1.1, 1.4.1&1.9.1; 6, 8, 9&23)

(₹ in crore)

	2007-2008	2008-09	2009-10	2010-11	2011-12
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>28210</b>	<b>32981</b>	<b>35527</b>	<b>44532</b>	<b>51320</b>
<b>(i) Tax Revenue</b>	<b>5086 (18)</b>	<b>6173 (19)</b>	<b>8090 (23)</b>	<b>9870 (22)</b>	<b>12612 (25)</b>
Taxes on Sales, Trade, etc	2535 (50)	3016 (49)	3839 (48)	4557 (46)	7476 (59)
State Excise	525 (10)	679 (11)	1082 (13)	1523 (16)	1981 (16)
Taxes on Vehicles	273 (5)	298 (5)	345 (4)	456 (5)	569 (4)
Stamps and Registration fees	654 (13)	716 (12)	998 (12)	1099 (11)	1480 (12)
Land Revenue	82 (2)	102 (1)	124 (2)	139 (1)	168 (1)
Taxes on Goods and Passengers	938 (18)	1279 (21)	1613 (20)	2006 (20)	828 (7)
Other Taxes	79 (2)	83 (1)	89 (1)	90 (1)	110 (1)
<b>(ii) Non-Tax Revenue</b>	<b>526 (2)</b>	<b>1153 (3)</b>	<b>1670 (5)</b>	<b>985 (2)</b>	<b>890 (2)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>16766 (59)</b>	<b>17693 (54)</b>	<b>18203 (51)</b>	<b>23978 (54)</b>	<b>27935 (54)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>5832 (21)</b>	<b>7962 (24)</b>	<b>7564 (21)</b>	<b>9699 (22)</b>	<b>9883 (19)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>26</b>	<b>11</b>	<b>13</b>	<b>12</b>	<b>23</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>28236</b>	<b>32992</b>	<b>35540</b>	<b>44544</b>	<b>51343</b>
<b>5. Public Debt Receipts</b>	<b>1612</b>	<b>5928</b>	<b>6134</b>	<b>6032</b>	<b>6628</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1144	5778	5370	5251	5801
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	468	150	764	781	827
<b>6. Inter State settlement</b>					<b>75</b>
<b>7. Total Receipts in the Consolidated Fund (4+5+6)</b>	<b>29848</b>	<b>38920</b>	<b>41674</b>	<b>50576</b>	<b>58046</b>
<b>8. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9. Public Account Receipts</b>	<b>12837</b>	<b>16941</b>	<b>15303</b>	<b>17321</b>	<b>22303</b>
<b>10. Total Receipts of the State (7+8+9)</b>	<b>42685</b>	<b>55861</b>	<b>56978</b>	<b>67897</b>	<b>80349</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>11. Revenue Expenditure</b>	<b>23563</b>	<b>28512</b>	<b>32584</b>	<b>38216</b>	<b>46499</b>
Plan	4804 (20)	7280 (26)	8439 (26)	10900 (29)	12487 (27)
Non-Plan	18759 (80)	21232 (74)	24145 (74)	27316 (71)	34012 (73)
General Services (including interest payments)	9252 (39)	10530(37)	12202(37)	15287(40)	17729(38)
Social Services	9868(42)	12252(43)	13186(40)	15090(39)	18729(40)
Economic Services	4438 (19)	5726 (20)	7088 (22)	7836 (21)	10038 (22)
Grants-in-aid and contributions	5	4	108(1)	3	3
<b>12. Capital Expenditure</b>	<b>6104</b>	<b>6436</b>	<b>7332</b>	<b>9196</b>	<b>8852</b>
Plan	5991 (98)	6336 (98)	7268 (99)	9150 (99)	40 (1)
Non-Plan	113 (2)	100 (2)	64 (1)	46 (1)	8812 (99)
General Services	223 (4)	206 (3)	274 (4)	396 (4)	608 (7)
Social Services	799 (13)	640 (10)	1123 (15)	1072 (12)	807 (9)
Economic Services	5082 (83)	5590 (87)	5935 (81)	7728 (84)	7437 (84)
<b>13. Disbursement of Loans and Advances</b>	<b>272</b>	<b>551</b>	<b>897</b>	<b>1103</b>	<b>1906</b>
<b>14. Total (11+12+13)</b>	<b>29939</b>	<b>35499</b>	<b>40813</b>	<b>48515</b>	<b>57257</b>

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<b>15. Repayments of Public Debt</b>	<b>1632</b>	<b>1682</b>	<b>1983</b>	<b>2190</b>	<b>2922</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1203	1254	1169	1725	2457
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	429	428	814	465	465
<b>16. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>17. Inter State settlement</b>	-	-	-	-	2
<b>18. Total disbursement out of Consolidated Fund (14+15+16+17)</b>	<b>31571</b>	<b>37181</b>	<b>42796</b>	<b>50705</b>	<b>60181</b>
<b>19. Contingency Fund disbursements</b>	-	-	-	-	-
<b>20. Public Account disbursements</b>	<b>10334</b>	<b>17311</b>	<b>15448</b>	<b>16749</b>	<b>21393</b>
<b>21. Total disbursement by the State (18+19+20)</b>	<b>41905</b>	<b>54492</b>	<b>58428</b>	<b>67454</b>	<b>81574</b>
<b>Part C. Deficits</b>					
<b>22. Revenue Deficit(-)/Revenue Surplus (+) (1-11)</b>	<b>4647</b>	<b>4469</b>	<b>2943</b>	<b>6316</b>	<b>4821</b>
<b>23. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)</b>	<b>(-1703)</b>	<b>(-2507)</b>	<b>(-5273)</b>	<b>(-3971)</b>	<b>(-5914)</b>
<b>24. Primary Deficit/Primary Surplus (23+25)</b>	<b>2004</b>	<b>1246</b>	<b>(-1588)</b>	<b>348</b>	<b>(-1610)</b>
<b>Part D. Other data</b>					
<b>25. Interest Payments (included in revenue expenditure)</b>	<b>3707</b>	<b>3753</b>	<b>3685</b>	<b>4319</b>	<b>4304</b>
<b>26. Financial Assistance to local bodies etc.</b>	<b>1133</b>	<b>4423</b>	<b>4456</b>	<b>4622</b>	<b>14444</b>
<b>27. Ways and Means Advances/Overdraft availed (days)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
Ways and Means Advances availed (days)					
Overdraft availed (days)					
<b>28. Interest on Ways and Means Advances/ Overdraft</b>	<b>NIL</b>	<b>Nil</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>29 Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>118923</b>	<b>151650</b>	<b>177537</b>	<b>217814</b>	<b>262230</b>
<b>30 Outstanding Fiscal liabilities (year end)</b>	<b>50989</b>	<b>54977</b>	<b>58690</b>	<b>62858</b>	<b>67812</b>
<b>31. Outstanding guarantees (year end)</b>	<b>516</b>	<b>704</b>	<b>859</b>	<b>588</b>	<b>1092</b>
<b>32. Maximum amount guaranteed (year end)</b>	<b>1538</b>	<b>1538</b>	<b>1548</b>	<b>1549</b>	<b>2049</b>
<b>33. Number of incomplete projects</b>	<b>9</b>	<b>78</b>	<b>288</b>	<b>350</b>	<b>380</b>
<b>34. Capital blocked in incomplete projects</b>	<b>2793</b>	<b>1016</b>	<b>941</b>	<b>1005</b>	<b>1579</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	0.043	0.041	0.046	0.045	0.048
Own Non-Tax Revenue/GSDP	0.004	0.008	0.009	0.005	0.003
Central Transfers/GSDP	0.141	0.117	0.103	0.110	0.107
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.252	0.234	0.230	0.223	0.218
Total Expenditure/Revenue Receipts	1.061	1.076	1.148	1.089	1.116
Revenue Expenditure/Total Expenditure	0.787	0.803	0.798	0.787	0.812
Expenditure on Social Services/Total Expenditure	0.356	0.363	0.350	0.333	0.341

## Appendix 1.7

Expenditure on Economic Services/Total Expenditure	0.318	0.318	0.319	0.343	0.338
Capital Expenditure/Total Expenditure	0.203	0.181	0.179	0.189	0.155
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.196	0.173	0.173	0.181	0.144
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.039	0.029	0.017	0.029	0.018
Fiscal deficit/GSDP	-0.014	-0.017	-0.030	-0.018	-0.023
Primary Deficit (surplus) /GSDP	0.017	0.008	-0.009	0.002	-0.006
Revenue Deficit/Fiscal Deficit	-2.728	-1.782	-0.558	-1.590	-0.815
Primary Revenue Balance/GSDP	0.070	0.054	0.037	0.049	0.035
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.429	0.363	0.331	0.289	0.259
Fiscal Liabilities/RR	1.807	1.667	1.652	1.411	1.321
Primary deficit vis -à-vis quantum spread	-0.005	0.001	0.012	0.001	-0.169
Debt Redemption (Principal +Interest)/ Total Debt Receipts	3.216	0.064	0.736	0.923	1.004
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.38	0.26	0.24	0.28	0.15
Balance from Current Revenue	5124	3953	6213	9602	10224
Financial Assets/Liabilities	0.960	0.960	1.09	1.18	0.809

Figures in brackets represent percentages (rounded) to total of each sub-heading  
(Source: Finance Accounts and GDP figures of the Government)

## Details of Incomplete Projects (Cost over runs) as on 31 March 2012

(Reference: Paragraph 1.6.1;Page17)

(₹ in lakh)

Sl. No.	Name of Department	Name of the Project/Works	Estimated cost of work	Physical progress of work (in per cent)	Progres- sive expenditure to the end of the year	Pending payme- nts	Total expendi- ture including pending payment	Cost over run
1	Water Resources	Bagmati Extensio scheme from 15.24 km to 52.92 km in Sheohar District	5509.20	91	6111.32	0	6111.32	602.12
2		Restoration work of Gandak Canal System and structure (Package 25) at Chakia, East Champaran	339.42	NA*	449.17	0	449.17	109.75
3		Earthwork of Ugranath Branch Canal from reduced distance 80 to 90 and earthwork and construction of structures of canal system (upto water course level ex- reduced distance 90.875 (L),92.77 @, 90.00 (L), 96.00 @ and 106.20 @ in Madhubani District	498.76	62	310.03	192.66	502.69	3.93
4		All works including canal system under ERM of EKC system including setting basin building repair and airport in Supaul District	238.20	62	276.50	30	306.50	68.30
5		Extension of left Kamla Balan from km 19.70 to 22.00 and km 94.00 to 103.12 in Madhubani District	1398.29	86	2022.00	356.69	2378.69	980.40
6		Anti-erosion work at Tirhut embankment from km 7 to 9 in Vaishali District	0.00	17	116.76	4.64	121.40	121.40
7		Anti-erosion work at Jafarabad, Vaishali	0.00	36	142.08	30.30	172.38	172.38
8		Restoration of cutoff canal in between km 4.9 to 6.1 of EAB at Supaul	112.79	67	62.00	52.80	114.80	2.01
9	Road Construct- ion (National Highway wing)	Widening Strengthening and Beautification work in km 44 (P) to 47 (P) under NH-83 for the year 2010-11 at Gaya	1322.72	90	876.02	476.06	1352.08	29.36
10	Road Constr- uction	Widening and Strengthening of Nokha- Noonsari Road Dehari- on-Sone, Rohtas	427.57	75	340.77	113.90	454.67	27.10
11		Widening and Strengthening of Rajpura-Nokha Road in Dehri-on-Sone, Rohtas	962.91	75	765.83	258.63	1024.46	61.55
12		Widening and Strengthening of Khagaul-Naubatpur Road via Shivala from 0.00 to 4.35 in Patna District	771.59	77	813.65	0	813.65	42.06
<b>Total</b>			<b>11581.45</b>		<b>12286.13</b>	<b>1515.68</b>	<b>13801.81</b>	<b>2220.36</b>

\* Details not provided by concerned Divisions/ State Government  
(Source: Finance Accounts 2011-12)

## Non realisable amounts

(Reference: Paragraph 1.6.2, 1.6.3; Page 18&19)

(₹ in crore)

Sl. No.	Name of Company/Corporations	Investment in share capital as on 31.03.12 (State Government portion)	Loans as on 31.03.12 (State Government portion)	Accumulated loss as on 31.03.12
1	Bihar State Road Transport Corporation	81.74	556.57	680.17
2	Bihar State Financial Corporation	39.95	213.97	382.20
3	Bihar State Credit and Investment Corporation Ltd.	15.12	26.80	149.67
4	Bihar State Agro Industries Development Corporation Ltd.	7.64	12.60	78.96
5	Bihar Rajya Beej Nigam Ltd.	2.28	2.03	53.45
6	Bihar State Dairy Corporation Ltd.	6.72	1.95	10.58
7	Bihar Text Book Publishing Corporation Ltd.	0.12	*	5.97
8	Bihar State Police Building Construction Corporation	0.25	*	5.56
9	Bihar State Sugar Corporation Ltd.	20.00	322.95	72.31
10	Bihar State Hydro Electric Corporation Ltd.	102.02	131.51	44.79
11	Bihar State Food and Civil Supplies Corporation	0.02	510.78	29.20
12	Bihar State Industrial Development Corporation Ltd.	14.04	76.45	26.42
13	Bihar State Small Industries Corporation Ltd.	7.18	10.40	16.56
14	Bihar State Water Development Corporation	12.19	42.09	11.20
15	Bihar State Fruit & Vegetables Development Corporation Ltd.	1.64	23.12	7.82
16	Bihar State Leather Industries Development Corporation Ltd.	17.40	13.27	2.92
17	Bihar State Construction Corporation Ltd.	11.00	0.00	1.57
18	Bihar Hill Area Lift Irrigation Corporation Ltd.	10.82	8.55	0.86
19	Bihar State Pharmaceuticals & Chemicals Development Corporation Ltd.	16.54	12.35	0.74
20	Bihar State Handloom and Handicrafts Corporation Ltd.	11.42	1.16	0.44
21	Bihar State Textiles Corporations Ltd.	15.81	2.48	0.32
22	Bihar Panchayati Raj Finance Corporation Ltd.	1.44	0.00	0.03
23	Bihar State Export Corporation Ltd.	2.27	1.22	0.01
24	Bihar State Electricity Board	*	13642.81	7674.68
	<b>Total</b>	<b>397.61</b>	<b>15613.06</b>	<b>7402.61</b>
	Total 1 (SI 01 to 08) <b>Non realizable</b>	153.82	813.92	1366.56
	Total 2 (SI 09 to 23) <b>Substantial loss</b>	243.79	1156.33	215.19
	Total Substantial loss of BSEB (SI 24)	0.00	13642.81	7674.68
	Total <b>non realizable</b> investment & loan (08)	967.74		
	Total <b>Substantial loss</b> (15) except BSEB	215.19		

\* Loans given to BSEB is shown at pages 279 to 281(Statement 16) of Finance Accounts but not mentioned in Statement 14 of Finance Accounts. Similarly, investments in Bihar Text Book Publishing Corporation Ltd. and Bihar State Police Building Construction Corporation is shown at pages 219 and 218 respectively (Statement 14) of Finance Accounts but not shown in Statement 16  
(Source: Finance Accounts and records/information of offices mentioned in Column 6 & Audit memos issued)

## Advance withdrawal of Funds during 2011-12

(Reference paragraph 1.6.4; Page 19)

(₹ in lakh)

Department	Bank	Bank A/c No.	Where kept	Amount	Based on records of	
Co- operative	Bihar State Co-operative Bank Patna	100203311	Bihar State Crop Insurance Fund	19045.29	Secretariat Hqr.	
Health		Flexi Fixed Deposit	BRPNN	5000.00	Vardhman Medical College and Bihar Rajya Pul Nirman Nigam (BRPNN)	
	Indian Bank	6016610664	Bihar Medical Services and Infrastructure Corporation Limited (BMSICL)	400.00	BMSICL	
	Muzaffarpur	31130471517	Principal SKMC, Muzaffarpur	170.00	Treasury Voucher	
	Indian Bank	6016610664	BMSICL	400.00	BMSICL	
	Central Bank of India (CBI)			2231.25		
	ICICI Bank	625901142497		3942.95		
	Union Bank of India			3670.18		
	Not Available	30210764317	Bihar State Health Society (BSHS)	11278.00	CS Patna and BSHS	
	Not Available			11800.00	CS Patna and BSHS	
	Axis Bank	Saving and Fixed	BMSICL	7758.00	BSHS & BMSICL	
	IDBI Bank	Flexi Fixed Deposit		13133.92		
	CBI	Flexi Fixed Deposit		6618.90		
	UBI	Flexi Fixed Deposit		5610.71		
	PNB	Flexi Fixed Deposit		4493.99		
	Allahabad Bank	Flexi Fixed Deposit		IGIMS		1180.90
	Allahabad Bank	Savings		2439.56	IGIMS	
	Allahabad Bank	Flexi Fixed Deposit		860.00	IGIMS	
	Allahabad Bank	Flexi Fixed Deposit		414.50	IGIMS	
	<b>Health Department total</b>				<b>81402.86</b>	

# Appendix 1.10

Department	Bank	Bank A/c No.	Where kept	Amount	Based on records of
Human Resources (HR)	SBI	320053311971	Bihar	5822.25	BMSP
	SBI	32264472032	Madhyamik	198.00	
	PNB	394000101131861	Shiksha Parishad (BMSP)	10000.00	
	SBI	3063469229		4677.75	
	Allahabad Bank	50029509570	Bihar School Examination Board (Secondary)	8575.87	Bihar School Examination Board (Secondary)
	Indian Overseas Bank (IOB)	245001000070001	Bihar State Educational Infrastructure Development Corporation limited (BSEIDC)	1125.00	BSEIDC
	IOB	151201000005527	BMSP	4176.00	BMSP
	CBI	3065633812		564.00	
	CBI	3063469229		10183.00	
	Indian Bank	6042512304		375.00	
AXIS Bank	910010025285315	BSEIDC	5338.00		
<b>Education Department ( earlier HR) total</b>				<b>51034.87</b>	
Planning and Development	SBI, Secretariat, Patna	31620128302	Bihar Aapada Punarwas Evam Punarnirman Society (BAPEPS)	41551.60	BAPEPS
	CBI, KankarBagh Colony, Patna	3075500051	BAPEPS	5909.10	
	SBI, Motihari	11060624879	DPO, Motihari	362.58	DPO, Motihari
	CBI, Motihari	3060742032		131.55	
	Allahabad Bank	123201	DPO, Buxar	120.96	DPO, Buxar
	PNB, Buxar	3877000100064290		133.68	
	SBI,Ara	11174594538	DPO, Ara	7.39	DPO, Ara
	MBGB	7006010064391		124.31	
	PNB	100504448		302.09	
	PNB	846000100280315	DPO, Rohtas	320.15	DPO, Rohtas
	SBI	11054473097	DPO, Bhabhua	3.25	DPO, Bhabhua
	PNB	3863000101068048		253.59	
	<b>Planning and Development Department total</b>				<b>49220.25</b>
Rural Works Department	SBI	11111139458	Bihar Rural Road Development Authority (BRRDA)	10000.00	RWD
SC/ST Welfare	PNB	Fixed Deposit	Bihar Mahadalit Vikash Mission (BMVM)	2351.90	BMVS
	Canara Bank	Fixed Deposit		5522.80	
	BOI	Fixed Deposit		4623.80	
	AXIS Bank	Fixed Deposit		2000.00	
	ICICI Bank	Fixed Deposit		1137.20	
<b>SC/ST Welfare Department total</b>				<b>15635.70</b>	

## Appendix 1.10

Department	Bank	Bank A/c No.	Where kept	Amount	Based on records of
Social Welfare	Corporation Bank	5504	Women Development Corporation (WDC)	2001.90	WDC
	Corporation Bank	1146		24.30	
	Madhya Bihar Gramin Bank	73210100047601		3967.00	
	Corporation Bank	CLSB A/c-7/04		1.30	
	Corporation Bank	CLKCC A/c-8/04		0.20	
	Indian Bank	441654837		672.40	
	SBI	1000009782		1.00	
	SBI	30098230233		1597.20	
	Indian Bank	763685826		12.60	
	SBI	11049753526		65.80	
	BOI	440020110000040		13.00	
	BOI	440020110000069		7.20	
	SBI	1100050051		24.00	
	BOI	440010210000002		223.00	
	SBI	30815373247		7.50	
<b>Social Welfare Department</b>				<b>8618.40</b>	
<b>Urban Development &amp; Housing Department</b>			Bihar Urban Infrastructure Development Corporation Limited (BUIDCO)	<b>6400.00</b>	Bihar Urban Development Authority (BUDA)
<b>Total</b>				<b>241357.37</b>	

(Source: Records/information of offices mentioned in Column 6 & Audit memos issued)

## Summarized financial position of the Government of Bihar as on 31 March 2012

(Reference : Paragraph 1.7.1, Page 20 )

(₹ in crore)

As on 31.03.2011	LIABILITIES		As on 31.03.2012
<b>39020.39</b>	<b>Internal Debt -</b>		<b>42364.79</b>
17579.57	Market Loans bearing interest	20173.22	
0.44	Market Loans not bearing interest	0.68	
21.97	Loans from Life Insurance Corporation of India	21.55	
21418.41	Loans from other Institutions	22169.34	
<b>8264.48</b>	<b>Loans and Advances from Central Government -</b>		<b>8625.56</b>
3.91	Pre 1984-85 Loans	3.91	
67.09	Non-Plan Loans	64.12	
8126.28	Loans for State Plan Schemes	8492.61	
6.13	Loans for Central Plan Schemes	5.54	
18.11	Loans for Centrally Sponsored Plan Schemes	16.42	
42.96	Ways and Means Advances for Plan Schemes	42.96	
<b>350.00</b>	<b>Contingency Fund</b>		<b>350.00</b>
<b>9563.43</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>9561.30</b>
<b>4802.90</b>	<b>Deposits</b>		<b>5717.43</b>
<b>1646.92</b>	<b>Reserve Funds</b>		<b>2219.29</b>
<b>00</b>	<b>Inter State settlement</b>		<b>74.01</b>
<b>11424.74</b>	<b>Surplus on Government Account -</b>		<b>16245.42</b>
6316.40	(i) Less Revenue Surplus of the current year	4820.68	
5108.34	(ii) Accumulated Surplus at the beginning of the year	11424.74	
<b>75072.86</b>			<b>85157.80</b>
	<b>ASSETS</b>		
<b>53447.86</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>62299.88</b>
905.24	Investments in shares of Companies, Corporations, etc.	920.82	
52542.62	Other Capital Outlay	61379.06	
<b>16642.19</b>	<b>Loans and Advances -</b>		<b>18525.76</b>
13794.72	Loans for Power Projects	14730.25	
2781.92	Other Development Loans	3723.18	
65.55	Loans to Government servants and Miscellaneous loans	72.33	
<b>1144.38</b>	<b>Remittances</b>		<b>1181.18</b>
<b>185.49</b>	<b>Advances</b>		<b>167.10</b>
<b>917.50</b>	<b>Suspense and Miscellaneous Balances</b>		<b>1474.43</b>
<b>2735.44</b>	<b>Cash -</b>		<b>1509.45</b>
0.00	Cash in Treasuries and Local Remittances		
-426.37	Deposits with Reserve Bank	-93.15	
254.61	Departmental Cash Balance	206.07	
172.31	Permanent Advances	285.55	
2734.89	Cash Balance Investments including earmarked funds	1110.98	
<b>75072.86</b>			<b>85157.80</b>

# Appendix 2.1

## Statement of grants/appropriations where savings were more than ₹ 10 crore and 20 per cent of the total provision

(Reference : Paragraph 2.3.1, Page 30 )

(₹ 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	1354.96	980.22	374.74	28
2	2	Animal & Fisheries Resources Department	487.26	276.63	210.63	43
3	3	Building Construction Department	799.53	436.84	362.69	45
4	4	Cabinet Secretariat Department	142.54	89.47	53.08	37
5	6	Election Department	67.45	43.38	24.07	36
6	8	Art, Culture and Youth Department	65.48	47.50	17.98	27
7	9	Co-operative Department	1275.88	1003.20	272.68	21
8	10	Energy Department	4367.42	3235.00	1132.42	26
9	12	Finance Department	1362.31	427.01	935.30	69
10	16	Panchayati Raj Department	3549.79	2389.53	1160.26	33
11	17	Commercial Taxes Department	82.60	65.37	17.23	21
12	20	Health Department	2876.51	2249.41	627.10	22
13	23	Industries Department	524.14	352.84	171.30	33
14	25	Information Technology Department	228.97	114.52	114.45	50
15	27	Law Department	567.05	418.55	148.50	26
16	30	Minorities Welfare Department	575.47	287.39	288.08	50
17	33	General Administration Department	394.59	289.07	105.52	27
18	35	Planning and Development Department	1764.03	655.61	1108.42	63
19	36	Public Health Engineering Department	968.13	568.94	399.19	41
20	37	Rural Works Department	1734.69	1275.93	458.76	26
21	38	Registration, Excise and Prohibition Department	124.21	84.54	39.67	32
22	39	Disaster Management Department	1119.78	646.36	473.42	42
23	40	Revenue and Land Reforms Department	676.27	510.80	165.47	24
24	43	Science and Technology Department	158.27	80.38	77.89	49
25	45	Sugar Industries Department	49.10	28.57	20.53	42
26	48	Urban Development and Housing Department	1381.83	661.37	720.46	52
27	49	Water Resources Department	3570.92	2852.70	718.22	20
28	50	Minor Water Resources Department	839.51	437.24	402.27	48
29	51	Social Welfare Department	3432.69	2599.27	833.42	24
<b>Total</b>			<b>34541.38</b>	<b>23107.64</b>	<b>11433.75</b>	

(Source: Appropriation Accounts of the State, 2011 -12)

## List of Grants indicating Persistent Savings during 2007-12

(Reference : Paragraph 2.3.2, Page 33)

(₹ in crore)

Sl. No.	No. & Name of the grant	Amount and percentage of savings									
		2007-08		2008-09		2009-10		2010-11		2011-12	
Revenue-Voted											
		Amount	percent- tage	Amount	percent- tage	Amount	percent- tage	Amount	percent- tage	Amount	percent- tage
1	2-Animal and Fisheries Resources Department	26.18	14.94	64.55	18.10	62.53	18.99	165.72	40.67	210.59	43.22
2	12-Finance Department	94.54	54.74	35.16	12.83	39.09	10.91	55.64	13.46	122.72	43.27
3	20-Health Department	292.10	22.03	395.61	24.92	278.83	16.79	479.42	23.92	528.85	21.52
4	27-Law Department	35.32	16.68	70.45	26.76	31.32	10.72	130.41	26.37	148.50	26.19
5	40-Revenue and Land Reforms Department	38.58	11.26	73.16	19.07	120.13	17.17	128.43	23.06	148.70	24.05
6	41-Road Construction Department	123.15	29.98	114.75	27.17	274.30	38.78	198.29	33.58	120.06	18.44
7	50-Minor Water Resources Department	33.72	17.33	70.75	21.92	93.81	28.18	108.29	15.78	291.77	50.39
	<b>Total</b>	<b>643.59</b>		<b>824.43</b>		<b>900.01</b>		<b>1266.20</b>		<b>1571.19</b>	
Capital-Voted											
8	3-Building Construction Department	39.03	57.17	53.82	58.81	26.79	29.86	66.52	36.16	292.26	57.49
9	36-Public Health Engineering Department	389.41	53.87	495.89	73.13	462.89	50.68	268.62	29.99	137.81	31.09
10	49-Water Resources Department	593.42	42.19	1359.51	55.29	1415.28	52.57	1722.91	56.81	625.86	25.65
11	50-Minor Water Resources Department	79.06	51.45	60.63	59.44	95.11	57.02	181.26	75.96	110.50	42.42
	<b>Total</b>	<b>1100.92</b>		<b>1969.85</b>		<b>2000.07</b>		<b>2239.31</b>		<b>1166.43</b>	
	<b>Grand Total</b>	<b>1744.51</b>		<b>2794.28</b>		<b>2900.08</b>		<b>3505.51</b>		<b>2737.62</b>	

(Source- Appropriation Accounts of the state)

# Appendix 2.3

## Excess over provision of previous years requiring regularisation

(Reference : Paragraph 2.3.3, Page 33 )

(₹ in crore)

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
1977-78	1	24	0.06
1978-79	2	17, 27	16.17
1979-80	1	17	33.46
1980-81	2	12, 17	26.02
1981-82	5	3, 12, 13, 17, 24	38.02
1982-83	2	12, 22	4.78
1983-84	1	12	9.45
1984-85	2	3,14	2.63
1985-86	2	10, 13	14.82
1986-87	1	13	65.63
1987-88	5	9, 19, 25, 38, 48	242.46
1988-89	3	9, 25, 38	85.15
1989-90	3	25,27,38	99.40
1990-91	2	37,38	47.55
1991-92	2	6, 38	71.24
1992-93	2	25, 38	93.26
1993-94	2	25, 37	157.68
1994-95	1	37	170.61
1995-96	2	25, 37	213.22
1996-97	2	23, 37	21.16
1997-98	1	7	0.01
1998-99	1	30	0.33
1999-00	1	40	0.01
2003-04	3	11,30,50	81.23
2004-05	4	19,20,21,46	5.68
2005-06	4	10,39,40,46	349.56
2007-08	2	17, 42	1.93
2008-09	3	15,17,28	54.62
2009-10	1	14	98.37
2010-11	2	5,15	273.71
<b>Total</b>			<b>2278.22</b>

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

(Reference : Paragraph 2.3.4, Page 33 )

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
<b>A-Revenue (Charged)</b>					
1	13-Interest Payments	4738.51	4303.66	434.85	0.25
2	15-Pension	6.96	0.86	6.10	0.35
3	28-High Court of Bihar	82.67	72.94	9.73	4.29
4	34-Bihar Public Service Commission	12.26	12.15	0.11	0.63
<b>Total for charged</b>		<b>4840.40</b>	<b>4389.61</b>	<b>450.79</b>	<b>5.52</b>
<b>A- Revenue (Voted)</b>					
1	1-Agriculture Department	1235.89	979.92	255.97	118.78
2	2-Animal and Fisheries Resources Department	384.73	276.63	108.10	102.50
3	3-Building Construction Department	276.16	220.69	55.47	14.96
4	4-Cabinet Secretariat Department	115.56	86.83	28.73	4.91
5	6-Election Department	65.53	43.38	22.15	1.92
6	8-Art, Culture and Youth Department	62.07	47.51	14.56	3.41
7	12-Finance Department	271.48	160.87	110.61	12.11
8	16-Panchayati Raj Department	2982.88	2179.22	803.66	316.90
9	17-Commercial Tax Department	69.71	65.16	4.55	12.67
10	18-Food and Consumer Protection Department	428.71	373.10	55.61	104.42
11	19-Environment and Forest Department	124.06	118.88	5.18	5.69
12	20-Health Department	2305.31	1928.36	376.95	151.90
13	21-Education Department	10915.91	10633.54	282.37	1976.52
14	22-Home Department	3534.19	3380.33	153.86	380.88
15	23-Industries Department	483.65	331.92	151.73	1.04
16	24-Information and Public Relation Department	63.37	56.79	6.58	1.66
17	25-Information Technology Department	105.00	69.18	35.82	22.16
18	26-Labour Resources Department	168.20	144.99	23.21	9.50
19	27-Law Department	515.29	418.55	96.74	51.76
20	29-Mines and Geology Department	15.57	12.23	3.34	0.45
21	30-Minorities Welfare Department	568.76	282.36	286.40	1.61
22	33-General Administration Department	330.81	289.07	41.74	63.78
23	35-Planning and Development Department	708.95	446.92	262.03	74.72
24	36-Public Health Engineering Department	341.41	263.43	77.98	183.40
25	37-Rural Works Department	542.65	416.02	126.63	0.19
26	38-Registration, Excise and Prohibition Department	110.56	84.54	26.02	13.65
27	39-Disaster Management Department	769.94	643.98	125.96	347.34
28	41-Road Construction Department	648.13	531.17	116.96	3.10

## Appendix 2.4

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
29	42-Rural Development Department	1471.08	1407.48	63.60	20.50
30	45-Suger Industries Department	45.64	28.32	17.32	3.00
31	47-Transport Department	33.63	23.89	9.74	0.39
32	48-Urban Development and Housing Department	1283.78	661.37	622.41	91.05
33	50-Minor Water Resources Department	421.66	287.28	134.38	157.39
34	51-Social Welfare Department	2808.47	2599.27	209.20	467.04
<b>Total for Voted</b>		<b>34208.74</b>	<b>29493.18</b>	<b>4715.56</b>	<b>4721.30</b>
<b>Total for Revenue</b>		<b>39049.14</b>	<b>33882.79</b>	<b>5166.35</b>	<b>4726.82</b>
<b>B-Capital Voted</b>					
1	3-Building Construction Department	358.91	216.15	142.76	149.50
2	4-Cabinet Secretariat Department	9.45	2.58	6.87	12.50
3	10-Energy Department	1733.93	1043.39	690.54	181.45
4	11-Backward Classes and Most Backward Classes Welfare Department	3.85	1.00	2.85	2.00
5	21-Education Department	62.00	34.59	27.41	15.38
6	22-Home Department	434.97	390.72	44.25	38.92
7	23-Industries Department	38.96	20.92	18.04	0.48
8	35-Planning and Development Department	767.24	208.69	558.55	213.12
9	36-Public Health Engineering Department	390.86	305.50	85.36	52.46
10	37-Rural Works Department	1091.86	859.91	231.95	100.00
11	43-Science and Technology Department	57.39	24.36	33.03	27.00
12	49-Water Resources Department	2096.38	1814.03	282.35	343.51
13	50-Minor Water Resources Department	244.46	149.96	94.50	16.00
<b>Total for Capital</b>		<b>7290.26</b>	<b>5071.80</b>	<b>2218.46</b>	<b>1152.32</b>
<b>Grand Total</b>		<b>46339.40</b>	<b>38954.59</b>	<b>7384.81</b>	<b>5879.14</b>

(Source- Appropriation Accounts of the state 2011-12)

# Appendix 2.5

## Unnecessary Re-appropriation of Funds

(Reference : Paragraph 2.3.5, Page 33)

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrendered	Final Savings = (4+5-6-7)
1	2	3	4	5	6	7	8
1	2	2403-00-001-0001-Superintendence	4.21	0.17	4.06	0.15	0.17
2		2403-00-102-0001-Cattle Breeding Farm	3.37	0.06	2.92	0.45	0.06
3		2404-00-001-0001-Headquarter Establishment	2.29	0.05	2.24	0.03	0.07
4	3	2059-80-052-0001-New supply and repairs	0.50	0.20	0.44	0.15	0.10
5	6	2015-00-106-0001-General Election of State Legislative Assembly	5.50	0.27	1.18	2.09	2.50
6	20	2210-01-001-0002-District Medical Officer	28.81	1.20	25.87	1.79	2.35
7		2210-01-110-0013-Sadar Hospital	201.67	2.56	157.01	8.92	38.15
8		2210-01-200-0005-Other Dispensaries (Local dispensaries)	13.23	2.39	8.67	0.72	5.16
9		2210-01-200-0006-Bidhayak Hospital, Patna	1.31	0.20	0.98	0.32	0.21
10		2210-03-101-0003-Health Sub-Centre	57.15	3.00	43.53	1.59	15.02
11		2210-05-101-0001-Ayurvedic College, Begusarai	3.19	0.34	3.05	0.30	0.18
12		2210-05-105-0005-Nalanda Medical College	31.65	0.02	24.55	0.00	7.12
13		2210-06-101-0002-National Filaria Control Programme	16.26	1.00	15.73	0.57	0.96
14		2210-06-113-0001-Training and extension campaign	0.45	0.01	0.30	0.09	0.06
15	22	2056-00-101-0002-District Jail	57.10	3.49	56.24	3.49	0.86
16		4070-00-052-0101-Equipments for Jails	0.00	0.61	0.00	0.00	0.61
17	23	2851-00-103-0108-Special integrated schemes for Backward Classes-Rebate on sale of handloom cloth to weaving Co-operative Society-Grants-in-aid	0.00	0.98	0.00	0.00	0.98
18		2852-80-102-0163-Creation, Development and Maintenance of Infrastructure for promotion of Business, Commerce and Industries	10.00	0.30	4.69	5.61	0.00
19	26	2230-01-103-0101-Organisation of Rural Training Camps	0.23	0.01	0.19	0.03	0.01
20		2230-01-114-0102-Antarajiyia Prawasi Majdooron Ke Punarwas Par Hone wale Vyay	0.85	0.05	0.76	0.09	0.05

## Appendix 2.5

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrendered	Final Savings = (4+5-6-7)
1	2	3	4	5	6	7	8
21	38	2030-02-101-0001-Cost of Stamp supplied from Central Stamp Store, Nasik Road	4.38	0.63	4.37	0.00	0.64
22	39	2245-02-101-0002-Supply of Food Grains	178.46	3.53	119.70	16.68	45.60
23		2245-02-101-0005-Cash payment of Fire Relief	5.00	1.50	1.16	3.66	1.68
24	40	2029-00-001-0001-District Charges-Land Acquisition Establishment	10.72	0.10	9.71	1.01	0.10
25	48	2015-00-109-0001-Election of Municipal Corporation, Municipal Council and Panchayats	2.00	1.57	1.91	0.04	1.62
26		2217-80-191-0012-Rajya Vitta Ayog Ki Anushansano Ke Alok Me Nagar Nigam Karmcharyon Ke liye Vetnadi Bhugtan	16.42	0.28	13.26	0.00	3.44
27		2217-80-191-0013-Rajya Vitta Ayog Ki Anushansa Ke Alok Me Nagar Nigam Ko Sahayak Anudan	88.78	0.23	72.90	0.00	16.11
28		2251-00-090-0005-Urban Development Department	5.65	0.02	4.46	0.00	1.21
29		49	2700-03-001-0001-Establishment	165.64	0.55	147.49	18.28
30		2701-04-101-0002-Other maintenance expenditure	39.72	0.60	38.42	1.54	0.36
<b>Total</b>			<b>954.54</b>	<b>25.92</b>	<b>765.79</b>	<b>67.60</b>	<b>145.74</b>

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

## Insufficient Withdrawal through Re-appropriation of Funds

(Reference : Paragraph 2.3.5, Page 33 )

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Final Savings
1	1	2401-00-109-0001-Divisional District and Sub-divisional establishment	123.94	-8.56	3.70
2		2435-01-102-0003-Seed Testing Laboratory	3.94	-0.24	0.26
3	2	2403-00-102-0006-Cattle Breeding and Development Project	48.62	-0.39	0.50
4	3	4059-80-051-0002-Minor Works	3.75	-0.06	0.01
5	6	2015-00-108-0001-Expenditure on issue of Photo-identity Cards to Voters	15.10	-2.03	0.51
6	13	2049-01-101-0001-Interest on Bihar State Development Loans (Interest bearing)	1495.05	-17.67	128.43
7	20	2210-01-110-0011-Infectious Disease Hospital, Patna	1.93	-0.01	0.15
8		2210-01-200-0001-Others Dispensaries (T.B. Eradication Programme)	37.33	-0.21	1.02
9		2210-01-200-0002-Other Dispensaries (Laprosy Eradication Programme)	54.80	-1.80	6.60
10		2210-02-101-0001-Directorate of Indigenous Ayurvedic Medicines	15.41	-0.34	0.91
11		2210-03-103-0001-Primary Health Centre	643.36	-4.00	79.89
12		2210-05-105-0010-Bhagalpur Medical College	19.15	-0.02	10.50
13		2210-06-001-0001-Superintendence	6.10	-0.15	0.78
14		2210-06-101-0003-National Malaria Eradication Programme	28.62	-0.20	3.74
15	22	2056-00-101-0001-Central Jail	106.52	-6.72	42.05
16		4070-00-051-0103-Building Construction of Central Divisional/Sub-jail (Home Department)	15.79	-0.61	0.19
17	23	2852-80-102-0159-Incentive for Food Processing Industry (Grants-in-aid)	210.00	-12.50	1.84
18	26	2230-01-101-0108-Shram Adhiniyaman Ke Kriyanwayan hetu Prawartan Tantra Ka Suddhrikaran	0.98	-0.01	0.01
19	32	2011-02-101-0005-Members	40.29	-0.19	2.12
20	36	4215-01-102-0101-Rural Water Supply Scheme	10.70	-2.50	0.63
21		4215-01-102-0118-Water Supply to Primary/Middle School	24.84	-2.00	0.25
22	38	2030-01-101-0001-Cost of stamps supplied from Central Stamp Store, Nasik Road	2.80	-0.63	0.29
23	39	2245-02-101-0001-Cash payment to helpless and handicapped persons	35.20	-1.50	1.35
24	40	2029-00-104-0001-Expenditure on Revenue Administration	323.19	-0.16	7.10
25		2029-00-104-0002-Securities of Hat, Bazar and Kuchehries	3.98	-0.10	0.18
26	41	3054-80-001-0002-Supervision	216.29	-0.05	0.89

## Appendix 2.6

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Final Savings
27	45	2401-00-108-0109-Sugarcane Development	19.82	-3.75	0.05
28	48	2217-80-192-0004-Rajya Vitta Ayog ki Anushansa ke alok me Nagar Parishad karmcharyon ke liye vetnadi bhugtan	9.27	-0.28	0.19
29		2217-80-192-0005-Rajya Vitt Ayog ki Anushansa ke alok me Nagar Parishad ko Sahayak Anudan	83.50	-1.59	18.56
30		2217-80-193-0004-Rajya Vitta Ayog ki Anushansa ke alok me Nagar Panchayat Karmcharyon ke liyeVetnadi Bhugtan	2.09	-0.01	0.14
31		2217-80-193-0005-Rajya Vitta Ayog ke Anushansa ke alok me Nagar Pachayat ko Sahayak Anudan	55.98	-0.23	9.11
32		2217-80-800-0116-Grants -in-aid to Urban Local Bodies for Integrated Urban Development	277.50	-14.25	259.97
33		49	2711-01-001-0003-Regional Establishment	226.46	-0.35
34	4700-01-001-0101-Establishment		38.09	-0.08	0.25
35	4700-04-800-0101-Irrigation Project for Kiul-Badua-Chandan Basin (Works)		7.00	-1.75	0.01
36	4700-80-800-0102-Scheme for Rivers Canal Projects		2.49	-0.60	0.30
<b>Total</b>			<b>4209.88</b>	<b>-85.54</b>	<b>582.49</b>

(Source- Detailed Appropriation Accounts (including Grant Audit Register), Government of Bihar)

# Appendix 2.7

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

(Reference : Paragraph 2.3.6, Page 34 )

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
1	1-Agriculture Department	2401-00-103-0614-Consolidated Cereal Development Programme (Macromode 90:10)	12.00	4.34	7.54	0.12	62.83
2		2401-00-103-0115-Seed Production Programme by Bihar State Seed Corporation	46.48	20.75	25.73	0.00	55.36
3		2401-00-105-0105-National Project on Fertilisation Management	13.28	4.52	8.76	0.00	65.96
4		2401-00-105-0106-Upgradation of Biological farming	8.30	3.19	5.11	0.00	61.57
5		2401-00-108-0615-Integrated Scheme for Oilseed, Pulses, Palm oil and Maize (ISOPOM 75:25) New Scheme	15.00	3.90	10.99	0.11	73.27
6		2402-00-102-0602-NWDPR (Macromode 90:10)	9.00	2.19	6.75	0.06	75
7	2-Animal and Fisheries Resources Department	2403-00-106-0607-Schemes for Control and Prevention of Animal Diseases	38.20	8.34	29.86	0.00	78.17
8		2403-00-106-0104-Schemes for Control and Prevention of Animal Diseases	10.00	2.67	7.04	0.29	70.40
9		2405-00-101-0104-Development and Renovation of Pond Fish	11.00	2.18	8.82	0.00	80.18
10	3-Building Construction Department	2059-01-053-0017-Maintenance and Repairs of Building of Law Department	7.72	0.21	7.51	0.00	97.28
11		2059-60-053-0013 Maintenance and Repairs of Building of Jail Department	5.20	0.20	5.00	0.00	96.15
12		2059-80-800-0001-Horticulture Establishment	14.31	2.04	12.27	0.00	85.74
13		4047-00-051-0105-Establishment of additional resources in Treasury Offices	21.72	0.82	11.94	8.96	54.97
14		4059-00-051-0102-Adhyogik Prashikshan Sansthan ke Bhawano ka Nirman (on the recommendation of Finance Commission)	20.00	0.00	18.95	1.05	94.75
15	6-Election Department	2015-00-108-0001-Expenditure on issue of Photo Identity Cards to Voters	15.10	2.95	11.63	0.52	77.02
16	9-Co-operative Department	4425-00-051-0102-Godown construction under National Farming Development Schemes	82.50	13.10	69.40	0.00	84.12
17	10-Energy Department	2801-80-190-0002-Rajeev Gandhi Rural Electrification Project and Sum Vikas Yojna	95.28	24.12	69.68	1.48	73.13
18		4801-05-800-0101-Rashtriya Sam Vikas Yojana	876.39	102.37	774.02	0.00	88.32

## Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
19	18-Food and Consumer Protection Department.	3456-00-102-0102-BPL Pariwaron ko Rajya ki Adhiprapti Vyawastha se khadyan ki apurti	172.06	72.06	100.00	0.00	58.12
20	20-Health Department	2210-01-001-0001-Superintendence	22.38	10.21	12.17	0.00	54.38
21	21-Education Department	2202-01-102-0001-Assistance to Non-Government Primary Schools	23.75	11.72	12.03	0.00	50.65
22		2202-01-111-0101-Sarva Siksha Abhiyan	1441.93	662.27	779.66	0.00	54.07
23		2202-02-001-0101-Directorate of Secondary Education	34.00	13.48	20.52	0.00	60.35
24		2202-03-789-0101-Development of State's Universities	30.80	9.80	21.00	0.00	68.18
25		2202-04-200-0102-Adult Education	100.00	2.27	77.90	19.83	77.90
26		2202-80-004-0121-Bihar Rajbhasa Academy	10.00	4.66	5.34	0.00	53.40
27		22-Home Department	2070-00-003-0005-Frequent training to Home Guards	12.00	4.21	7.77	0.02
28	2235-60-200-0009-J.P. Senani SammanYojana		21.00	9.56	11.44	0.00	54.48
29	4070-00-789-0101-Building Construction-Bihar Fire Brigade Service		12.04	0.24	11.80	0.00	98.01
30	23-Industries Department	2852-80-102-0163-Creation, Development and Maintenance of Infrastructure for Promotion of Business, Commerce and Industry -Bihar Business Development Fund	10.00	4.69	5.31	0.00	53.10
31		2852-80-789-0101-Creation, Development and Maintenance of Infrastructure for Promotion of Business, Commerce and Industry -Bihar Business Development Fund	56.28	0.50	55.78	0.00	99.11
32	25-Information Technology Department	2852-07-202-0101-National E - Governance Project-Common Service Centre	28.79	6.09	22.70	0.00	78.85
33	27-Law Department	2014-00-003-0001-Bihar Judicial Service Training Institute	17.86	3.73	14.13	0.00	79.12
34		2014-00-106-0001-Small causes courts	42.86	1.60	41.26	0.00	96.27
35		2014-00-106-0002-Establishment of ADR centre on recommendation of the Finance Commission	8.15	1.34	6.74	0.07	82.70
36	35-Planning and Development Department	2053-00-094-0007-Strengthening of Planning Machinery	79.38	10.16	69.04	0.18	86.97
37		2053-00-800-0102-Strengthening of Planning Machinery	13.38	2.89	10.32	0.17	77.13
38		3454-02-204-0620-Bharat Statistical Strengthening Project	80.00	0.01	79.99	0.00	99.99
39		3454-02-205-0101-Intigrated Statistical Development Plan	72.87	3.49	69.38	0.00	95.21
40		4070-00-051-0104-Apki Sarkar Apke Dwar	50.00	13.00	37.00	0.00	74.00

## Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
41		4070-00-051-0107-Chief Minister Area Development Programme	664.59	0.00	604.59	60.00	90.97
42	36-Public Health Engineering Department	2215-01-102-0001-Rural Piped Water Supply Schemes	263.33	95.06	168.27	0.00	63.90
43		2215-01-102-0105-Kshetra Vistrit Padhati Dwara Swasthay Sudhhikaran	42.90	7.51	35.39	0.00	82.49
44		4215-01-102-0116-Loans from NABARD for Development of Infrastructure for supply of drinking water in rural areas	37.95	11.39	25.68	0.88	67.67
45		4215-01-789-0104-Gramin area me Pay jalapurti ke liye sanrachana ka vikas hetu (NABARD) se loan	14.00	1.10	12.90	0.00	92.14
46		4215-01-789-0106-Water supply in Primary and Middle Schools	10.00	2.74	7.18	0.08	71.80
47		4215-01-789-0108-Anachadit, Anshik Anachadit, Jal Gunwatta Prabhawito ke achadan hetu jalapurti ka nirman	19.50	2.61	16.87	0.02	86.51
48		39-Disaster Management Department	2245-01-101-0005-Other work	17.76	0.55	17.08	0.13
49	2245-02-101-0004-Free distribution of Clothes and Utensils to affected persons		10.00	0.37	9.63	0.00	96.30
50	2245-02-101-0006-Grants for buildings damaged by fire		15.00	0.58	14.11	0.31	94.07
51	2245-02-101-0007-Grants for clothes damaged by fire		10.00	1.44	8.32	0.24	83.20
52	2245-02-106-0001-Repairs and restoration of damaged roads and bridges		28.00	0.32	27.13	0.55	96.89
53	2245-02-112-0002-Evacuation of population		30.00	6.65	23.35	0.00	77.83
54	2245-02-113-0001-Repair/restoration of damaged building caused by flood		20.00	8.14	11.86	0.00	59.30
55	44-Scheduled Castes and Scheduled Tribes Welfare Department	2225-02-102-0102-Special Central Assistance for Scheduled Tribes	11.47	3.83	7.64	0.00	66.61
56	45-Sugar Industries Department	2401-00-108-0109-Sugarcane Development	19.82	3.40	16.37	0.05	82.59
57	47-Transport Department	5055-00-051-0101-Construction of District Transport Office	12.51	4.51	8.00	0.00	63.95
58	48-Urban Development and Housing Department	2217-80-789-0104-Development programme for integrated housing and Dirty Basti	120.00	35.11	84.89	0.00	70.74
59	49-Water Resources Department	4700-03-789-0101-Irrigation Project for Sone Basin (works)	54.74	7.83	41.93	4.98	76.60
60		4700-04-800-0103-Irrigation project for Kiul-Badua-Chandan-Basin (Works) (NABARD Sponsored Project)	16.75	0.13	15.31	1.31	91.40
61		4700-80-800-0101-Rastriya Sam VikasYojana (Additional Central Assistance)	400.00	142.63	252.54	4.83	63.14

## Appendix 2.7

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
62		4701-03-789-0101-Irrigation Project of Sone Basin	30.67	9.46	17.42	3.79	56.80
63		4701-04-789-0101-Irrigation project of Kiul-Badua-Chandan Basin	34.30	0.00	32.90	1.40	95.92
64		4711-01-789-0103-Renovation of Zamindari Bund	28.41	7.58	18.05	2.78	63.53
65		4711-01-800-0403-Anti erosion work on river except Ganga river (for Koshi river in Nepal area) (100 per cent central assistance)	75.00	26.97	47.81	0.23	63.75
66		50-Minor Water Resources Department	2702-02-005-0002-Maintenance of Lift Irrigation Schemes	94.54	17.74	75.64	1.16
67		2702-02-005-0003-Financial aid and share/ Grants-in-aid/ maintenance of surface irrigation schemes	6.00	0.60	5.29	0.11	88.17
68		4702-00-102-0101-Loans from NABARD for completion of incomplete tube well project	70.00	7.12	62.70	0.18	89.57
69		4702-00-789-0101-Minor irrigation project	40.71	13.86	20.40	6.45	50.11
<b>Total</b>			<b>5838.96</b>	<b>1465.10</b>	<b>4251.53</b>	<b>122.34</b>	

(Source: Appropriation Accounts of the State 2011-12)

## Hundred *per cent* surrender of funds

(Reference : Paragraph 2.3.6, Page 34 )

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
1	01-Agriculture Department	2401-00-001-0103-Agriculture marketing	1.00
2		2401-00-001-0111-Maize and Poultry Task Force	0.50
3		2401-00-001-0112-Development of Ware Housing and Storage	11.25
4		2401-00-109-0412-Incentive and Strengthening of Agriculture Machanism through Training and Demonstration	2.00
5		2401-00-109-0114-Agri Business Infrastructure Development Project	100.00
6		2401-00-113-0406-Post Harvest Technology and Management	1.00
7		2401-00-789-0101-Development for Ware Housing and Storage	3.75
8		2401-00-789-0104-Jaivik Kheti Ka Unanyan	1.60
9		2401-00-796-0132- Jaivik Kheti Ka Unanyan	0.10
10		2401-00-796-0140-Seed Production Programme by Bihar State Seed Corporation	0.24
11		2401-00-796-0144-National Project on Product Management	0.16
12		2401-00-800-0105-State Farmer's Commission	0.50
13		2402-00-102-0109-Jal Chhajan Development Programme for Agriculture	11.00
14		2415-01-277-0101-Grants to Rajendra Agriculture University	4.25
15		2415-01-277-0108-Bihar Agriculture University, Sabour, Bhagalpur	15.50
16		2415-01-277-0109-Agriculture College, Shahabad	8.50
17		2415-01-277-0110-Agriculture College, Purnia	8.50
18		2415-01-789-0101-Agriculture University, Purnia	1.50
19		2415-01-789-0103-Bihar Agriculture University, Sabour, Bhagalpur	4.50
20		2415-01-789-0104-Aid for Rajendra Agriculture University	0.75
21		3475-00-106-0402-Strengthening for statutory Weights and Measures	2.00
22	02-Animal and Fisheries Resources Department	2403-00-101-0107-National Agriculture Development Scheme	9.00
23		2403-00-102-0110-Development scheme for Cattle Farm	1.65
24		2403-00-103-0610-Rural Backward Poultry	6.52
25		2403-00-106-0609-Livestock health and control of diseases	0.05
26		2403-00-107-0106-Scheme of Distribution and purchase for production of Fodder Seed	0.75
27		2403-00-107-0107-National Agriculture Development Plan	20.83
28		2403-00-109-0105-Vetenary Assistant Training School, Dumraon	0.20
29		2403-00-113-0102-Annya Rog Nidan Prayogshalayen	0.20
30		2403-00-113-0104-National Agriculture Development Project	3.00
31		2404-00-001-0101-Regional and District Administration and Extension	0.30
32		2405-00-101-0603-Fisheries Training and Extension Scheme	0.60
33		2405-00-101-0605-Development of Inland Fisheries Statistics	0.27
34		2405-00-101-0612-Fisheries Development Planning	6.00
35		2405-00-101-0106-Residence, Lavatory, Drinking Water and Other Civic Amenities to Fishermen	7.50
36		2405-00-101-0110-Fisheries Training and Extension Scheme	0.15
37		2405-00-101-0112-Fisheries Marketing Scheme	1.00
38		2405-00-120-0601-Residence and Other Civic Amenities for Fishermen	7.50
39		2405-00-789-0101-Assistance for Fishermen	4.19

## Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered	
40		6405-00-190-0002-Loans to Bihar State Fisheries Department Corporation	0.04	
41	03-Building Construction Department	2059-01-053-0009-Maintenance of Block Building	2.00	
42		2059-01-053-0118-Renovation and Modernisation of Finance Department	0.61	
43		4059-00-051-0101-Audhyogik Prashikshan Sansthan Ke Bhawano Ka Nirman/Purannirman/Unnayan	0.47	
44		4059-00-051-0103- Construction of Joint Labour Buildings	1.50	
45		4059-01-051-0106-Construction/Renovation of Record Cell cum Officer Building for Cabinet	0.15	
46		4059-01-051-0109-Building for Agriculture Department	5.86	
47		4059-01-051-0111-Utpad Vibhag Ke Bhawan	1.94	
48		4059-01-051-0112-Strengthening of Animal Hospital	0.75	
49		4059-01-051-0115-Building of Scheduled Castes and Scheduled Tribes Welfare Department	42.80	
50		4059-60-051-0611-Babu Jagjiwan Ram Hostel Plan	6.31	
51		4059-60-051-0108-Virasat Sanrakshan-Vit Ayog	18.00	
52		4059-60-051-0109-Suchana Bhawan	0.34	
53		4059-60-051-0111-Babu Jagjiwan Ram Hostel Plan	2.15	
54		4059-60-789-0103-Virasat Sanrakshan-Vit Ayog	7.00	
55		4059-80-004-0001-Preliminary Work before Construction	0.10	
56		4059-80-051-0118-Construction and Renovation for Building of residential School and Hostel of Backward Classes	4.85	
57		4216-80-101-0001-Preliminary work before construction	0.10	
58		4216-01-700-0602-Judicial Residence Buildings	1.00	
59		04-Cabinet Secretariat Department	2013-00-101-0002-Ministers of State	2.40
60			2013-00-108-0003-Tour expenses of State Ministers	0.14
61	2013-00-800-0002-State Ministers		0.49	
62	09-Co-operative Department	2425-00-003-0103-Sahakari Prashikshan Santhano Ke Bhawanon Ke maramati	0.25	
63		2425-00-107-0138-Grants-in-aid to State Co-operative	78.89	
64		2425-00-108-0114-Grants-in-aid to Co-operative Society for Godown Construction	40.00	
65		2425-00-800-0628-Co-operative Development Scheme	0.16	
66		3451-00-090-0101-Co-operative Department	2.50	
67		6425-00-108-0115-Loans to Co-operative Societies for Construction of Godown	50.00	
68	10-Energy Department	2810-60-789-0101-Unformal Energy Source	1.68	
69	11-Backward and Most Backward Welfare Department	2225-03-277-0108-Hostel for girl students major construction works-State Share (50:50)	1.85	
70		2225-03-277-0107-Hostel for students-Major Construction Works (50:50)	1.85	
71	12-Finance Department	2054-00-095-0102-Maintenance of Provident Fund Accounts	1.00	
72		7610-00-202-0003-Advance for purchase of Motor Car to Ministers etc.	1.00	
73	18-Food and Consumer Protection Department	3456-00-191-0101-Nigrani and Anushravan hetu Gathit Samiti Ke gair sarkari sadsyon ko baithak and yatra bhatta	0.08	
74		3456-00-192-0101- Nigrani and Anishravan hetu Gathit Samiti ke gair sarkari sadsyon ko baithak and yatra bhatta	2.34	

## Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
75		3456-00-193-0101- Nigrani and Anishravan hetu Gathit Samiti ke gair sarkari sadsyon ko baithak and yatra bhatta	8.53
76		3456-00-198-0101- Nigrani and Anishravan hetu Gathit Samiti ke gair sarkari sadsyon ko baithak and yatra bhatta	3.67
77		3456-00-800-0406-Awariness programme for beneficiary of estimated public distribution system	0.13
78	19-Environment and Forest Department	2406-02-110-0603-Other Park-Sanjay Gandhi Zoological Park (100 per cent CSS)	0.50
79		2406-02-110-0615-Valmiki Nagar Tiger Project ECO Development (100 per cent CSS)	0.25
80		2406-02-110-0619-Development of wasteland	0.10
81		2406-02-110-0620-Development of sanctuaries	0.20
82		2406-02-110-0120- Development of sanctuaries	0.20
83		20-Health Department	2211-00-001-0601-Direction
84	4210-01-051-0104-Construction of Rajkiye Ausdhalaya in Urban Area		1.62
85	4210-02-051-0104-Construction of building for additional Primary Health Centre		5.00
86	4210-80-800-0104-Land acquisition for Primary Health Centre and Sub-health Centre		1.80
87	21-Education Department	2202-01-001-0102-Enlightenment and Evaluation of Project	0.10
88		2202-01-001-0108-Establishment of Vigilance Cell	0.50
89		2202-01-789-0101-Equipments	2.00
90		2202-01-789-0105-Upliftment centre to the children of Mahadalit Community	184.00
91		2202-02-001-0106-Co-ordinated handicapped education project	0.70
92		2202-80-004-0112-Jagjivan Ram Parliamentary Studies and Political Research Institute, Patna	5.00
93	22-Home Department	2070-00-003-0004-Training to employees of Fire bridge services	0.05
94		2070-00-108-0604-Agni Awam Akasmik Sewao ke sudridhikaran	6.00
95		2070-00-108-0104-Agni Awam Akasmik sewao ke sudridhikaran	1.50
96	23-Industries Department	6885-01-190-0109-Loans to Bihar State Credit and Investment Corporation Limited	5.00
97		6885-01-190-0110-Interest free loan to Bihar State Financial Corporation	5.00
98		6885-01-789-0101-Loans to Bihar State Financial Corporation	5.00
99		6885-01-789-0102-Loans to Bihar State Sakha or Viniyog Nigam	5.00
100		6885-01-800-0101-Other Loans	1.01
101	25-Information Technology Department	2852-07-202-0110-E-district Plan	1.00
102		2852-07-789-0101-National E -Governance Plan (Common Service Centre)	1.72
103		2852-07-789-0102-State data centre	3.09
104		2852-07-789-0103-E-Governance State Plan	3.77
105		2852-07-789-0104-Advertisement and estuation plan for information technology	0.51
106		4859-02-789-0101-Bihar State wide area network (SWAN)	20.93
107	26-Labour Resources Department	2230-01-101-0109-Computerisation and modernisation	0.50
108		2230-03-003-0112-Introduction of new industrial training institute for women	0.05
109		2235-60-789-0101-General Public Insurance Scheme	0.14

## Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
110	33-General Administration Department	2070-00-003-0007-Training to officers of Indian Civil Services	0.10
111	35-Planning and Development Department	3454-02-204-0120-Bhart Statistical Strengthening Project	4.13
112		3454-02-205-0003-Strengthening to State Statistical System-Finance Commission	7.60
113		3454-02-205-0602-Local Development Survey	0.14
114		3454-02-206-0101-Finance Commission-UID Works	73.84
115	36-Public Health Engineering Department	2215-01-198-0001-Grants-in-aid to village panchayats for repairing of Tube Wells	7.20
116		2215-02-003-0102-Training-cum-research centre for monitoring and others works of State Water Purifying Mission	0.50
117		4215-01-102-0128-Research Work	0.15
118		4215-01-789-0103-Jal Sanrakshan, Bhu-garbhiyaJal recharge awam water harvesting	0.14
119		4215-01-789-0107-Direction,Administration and Establishment	1.40
120		4215-01-789-0109-Ardha Shahri, Shahri Kshetro me jalapurtiki bayawasttha	0.28
121		4215-01-789-0110-20000 Abadi tak ke gram kshetra/up nagari	0.30
122		4215-01-796-0107-Gramin Jalapurti Yojna	0.20
123		4215-01-796-0109-Gramin Kshetro me Pay Jalapurti ke liye sanrachana ka vikas hetu (NABARD) loan	2.50
124		4215-01-796-0110-Anachadit, Anshik anachadit, Jal Gunwatta Prabhawito ke Achadan hetu Nalkupo ka Nirman	0.30
125		4215-01-796-0111-Water supply in primary and middle schools	0.70
126		4215-01-796-0112-Direction,Administration and Establishment	0.10
127		4215-02-789-0102-Water supply and sanitation in Urban areas	0.28
128		4215-02-796-0117-Development and modernisation of cremation	0.20
129	38-Registartion, Excise and Prohibition Department	2039-00-001-0007-Compensation for closure of excise shops	0.20
130	39-Disaster Management Department	2245-01-101-0001-Cash payment to helpless and handicapped persons	25.00
131		2245-01-101-0002-Supply of food grains	10.00
132		2245-01-101-0003-Gratuitous relief to draught affected families	0.20
133		2245-01-104-0001-Supply of fodder	1.00
134		2245-01-105-0001-Medicine for cattle	0.50
135		2245-01-282-0001-Supply of medicine	1.00
136		2245-02-101-0011-Erosion of land for diversion of rivers flow	2.00
137		2245-02-101-0012-Reserved storage of one quintal food grain for starvation affected families under different panchayats	5.34
138		2245-02-101-0013-Cash payment to Rural Development Department for Swarojgar Yojna	0.20
139		2245-02-107-0001-Rapairs and restoration of Government Health and Education Buildings	0.50
140		2245-02-108-0001-Repairs and restoration of Government Residential Buildings	0.10
141		2245-02-114-0002-Grants for annual crops	1.00
142		2245-02-114-0003-Grants for agricultural crops	1.00
143		2245-02-114-0004-Grants for horticulture crops	0.50
144		2245-02-114-0005-Grants for perennial crops	0.50
145		2245-02-115-0001-Assistance to farmer to clean sand/silt/salinity from lands	1.00

## Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
146		2245-02-115-0002-Extraction of salinity/sand etc. from fishery area	0.50
147		2245-02-116-0001-Grants to farmers for repair of damaged tube well/pump set etc.	0.50
148		2245-02-117-0001-Exchange of animals effected from flood and drought	2.05
149		2245-02-117-0002-Exchange of milk giving animals	0.15
150		2245-02-119-0001-Assistance to weavers for repairs/restoration of traditional weaving instruments	0.15
151		2245-02-119-0002-Assistance for purchase of threads and other materials	0.15
152		2245-02-119-0003-Assistance to handloom weavers	0.13
153		2245-02-196-0001-Assistance to Zila Parishads/District level Panchayats	0.10
154		2245-02-197-0001-Grants-in-aid to block level Panchayats/intermediate level Panchayats	0.20
155		2245-02-282-0004-Supply of supplementary nutrition for Welfare Department	0.44
156		2245-02-800-0007-Expenditure in transporting the relief materials received from Non-Government Institute	0.10
157		2245-02-800-0008-For destructed electricity system	4.91
158		2245-80-001-0103-Modernisation of office of Disaster Management	1.38
159		2245-80-102-0104-State Disasters response course	16.00
160		2245-80-789-0101-Awarness and Capability development	7.42
161	40-Revenue and Land Reforms Department	2029-00-103-0002-Management of Boundary pillar	0.10
162		2029-00-104-0004-Zamindari Abolition Bandh Patra	0.38
163	41-Road Construction Department	5054-03-337-0602-Road connection of Economic Importance (Central Portion)	1.00
164	43-Science and Technology Department	4202-02-789-0101-Polytechnic/Engineering & Technology College	31.51
165		2203-00-112-0603-Technical Education Quality Development programme	3.00
166		2203-00-112-0103-Technical Education Quality Development programme	1.00
167	44-Scheduled Castes, Scheduled Tribes Welfare Department	2225-01-277-0101-Education	2.15
168		2225-02-277-0601-Stipend and Scholarship	0.20
169		2225-02-800-0101-Other Welfare Activities	0.20
170		4225-01-051-0101-Construction and Renovation of Residential Schools and Buildings	9.00
171		4225-01-277-0601-Construction of hostel for SC students	4.30
172		4225-02-277-0101-Construction and Renovation of Residential Schools and Hostel Buildings	0.50
173	45-Sugar Industries Department	2852-08-796-0101-Economic Assistance	0.09
174	48-Urban Development and Housing Department	2215-02-789-0102-Ganga Jal Pradushan Niwaran	0.36
175		2215-02-796-0104-Ganga Jal Pradushan Niwaran	0.22
176		2217-80-001-0101-Bihar Nagariya Vikas Pariyojna	10.00
177		2217-80-789-0101-Swarna Jayanti Shahri Rojgar Yojna Ke liya Sahayak Anudan	4.30
178		2217-80-789-0103-Jawahar Lal Nehru Rashtriya Shahri Navikrit Mission Yojna	120.00

## Appendix 2.8

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision surrendered
179		2217-80-800-0122-For Jawaharlal Nehru National Urban Renewal Mission Scheme	111.73
180		2217-80-800-0126-Yojnaon ka anusrawan/mulyankan/parwekshana awam rajya sansadhan kendra	1.00
181		2217-80-800-0133-Minimum Jalwahi Toilet	2.00
182		4217-04-050-0101-Projects of JNNURM	7.00
183	49-Water Resources Department	4700-01-789-0101-Koshi Basin ki sinchai pariyojnaya	4.00
184		4701-80-005-0101-Survey and Investigation (Establishment)	0.20
185	50-Minor Water Resources Department	4702-00-102-0102-Loans from NABARD for completion of new/incomplete medium irrigation schemes	8.65
186	51-Social Welfare Department	2235-02-001-0103-E-valuation and monitoring	0.55
187		2235-02-101-0109-Workshop for handicapped	0.30
188		2235-02-101-0116-Consession Travelling for Handicapped	0.35
189		2235-02-102-0116-Parwarish	0.50
190		2235-02-103-0105-Women development corporation-Grants-in-aid	2.50
191		2235-02-106-0105-Establishment of school for spestic children Grants-in-aid	0.50
192		4235-02-102-0103-External aided scheme-consolidated Child Development Plan	157.18
<b>Total</b>			<b>1472.61</b>

(Source: Detailed Appropriation Accounts, Government of Bihar)

# Appendix 2.9

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

(Reference : Paragraph 2.3.8, Page 35 )

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surrendered	Savings which remained to be surrendered	Percentage
1	01-Agriculture Department	374.74	336.35	38.39	10.24
2	02-Animal and Fisheries Resources Department	210.63	185.44	25.19	11.96
3	03-Building Construction Department	362.69	309.44	53.25	14.68
4	04-Cabinet Secretariat Department	53.08	8.57	44.51	83.85
5	06-Election Department	24.07	19.71	4.36	18.11
6	11-Backward Classes and Most Backward Classes Welfare Department	15.68	8.46	7.22	46.05
7	12-Finance Department	935.30	16.94	918.36	98.19
8	13-Interest Payment	435.10	0.21	434.89	99.95
9	14-Repayment of Loans	4.12	1.19	2.93	71.12
10	15-Pension	72.11	0.43	71.68	99.40
11	16-Panchayati Raj Department	1160.26	210.00	950.26	81.90
12	19-Environment and Forest Department	11.47	10.04	1.43	12.47
13	20-Health Department	627.10	115.87	511.23	81.52
14	21-Education Department	2301.69	1705.06	596.63	25.92
15	22-Home Department	617.90	157.81	460.09	74.46
16	26-Labour Resources Department	34.52	25.20	9.32	27.00
17	30-Minorities Welfare Department	288.08	1.68	286.40	99.42
18	32-Legislature	13.12	10.97	2.15	16.39
19	37-Rural Works Department	458.76	254.22	204.54	44.59
20	39-Disaster Management Department	473.42	301.73	171.69	36.27
21	40-Revenue and Land Reforms Department	165.47	129.05	36.42	22.01
22	42-Rural Development Department	86.99	56.85	30.14	34.65
23	43-Science and Technology Department	77.89	63.70	14.19	18.22
24	48-Urban Development and Housing Department	720.46	333.33	387.13	53.73
25	49-Water Resources Department	718.22	638.11	80.11	11.15
26	51-Social Welfare Department	833.42	677.37	156.05	18.72
	<b>Total</b>	<b>11076.29</b>	<b>5577.73</b>	<b>5498.56</b>	

(Source: Appropriation Accounts of the State 2011-12)

# Appendix 2.10

## Cases of surrender of funds in excess of ₹ 10 crore and 10 per cent of the total provision on 30 and 31 March 2012

(Reference : Paragraph 2.3.8, Page 35 )

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)		(4)	(5)
1	1	2401-Crop Husbandry	1115.54	174.30	15.62
2		2402-Soil and Water Conservation	32.13	11.00	34.24
3	2	2403-Animal Husbandry	309.12	50.69	16.40
4		2405-Fisheries	111.70	14.78	13.23
5	3	4047-Capital Outlay on Other Fiscal Services	22.99	11.94	51.94
6		4059-Capital Outlay on Public Works	447.86	155.43	34.71
7	9	2425-Co-operation	186.97	118.89	63.59
8		4425-Capital Outlay on Co-operation	86.97	69.40	79.80
9	10	2801-Power	2414.28	255.29	10.57
10		4801-Capital Outlay on Power Projects	942.39	774.02	82.13
11	17	2040-Taxes on sales, trade, etc.	82.38	12.34	14.98
12	22	2070-Other Administrative Services	274.42	52.98	19.31
13		2235-Social Security and Welfare	46.90	11.44	24.39
14		4070-Capital Outlay on Other Administrative Services	68.25	11.80	17.29
15	23	2852-Industries	421.59	121.43	28.80
16	24	2220-Information and Publicity	64.45	11.12	17.25
17	25	2852-Industries	94.75	22.70	23.96
18		4859-Capital Outlay on Telecommunication and Electronic Industries	101.81	56.48	55.48
19	27	2014-Administration of Justice	561.31	116.38	20.73
20	28	2014-Administration of Justice	86.96	14.02	16.12
21	33	2053-District Administration	295.26	81.42	27.58
22	35	2053-District Administration	111.76	79.36	71.01
23		3454-Census Surveys and Statistics	275.85	92.86	33.66
24		4070-Capital Outlay on Other Administrative Services	770.36	641.58	83.28
25		4515-Capital Outlay on Other Rural Development Programme	210.00	70.00	33.33
26	36	2215-Water Supply and Sanitation	523.26	240.94	46.05
27		4215-Capital Outlay on Water Supply and Sanitation	443.32	85.55	19.30
28	37	3054-Roads and Bridges	350.00	65.06	18.59
29		4515-Capital Outlay on Other Development Programme	1191.86	150.00	12.59
30	38	2039-State Excise	68.39	28.14	41.15
31	39	2245-Relief on account of Natural Calamities	1101.83	186.55	16.93
32	40	3454-Census Survey and Statistics	175.97	79.00	44.89
33	41	3054-Roads and Bridges	648.60	76.98	11.87
34	42	2501-Special Programme for Rural Development	116.50	20.87	17.91
35	43	4202-Capital Outlay on Education, Sports, Art and Culture	84.39	31.51	37.34
36	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1045.03	134.37	12.86
37	45	2401-Crop Husbandry	36.82	12.62	34.27

## Appendix 2.10

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Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
38	48	2217-Urban Development	1266.90	271.46	21.43
39	49	4700-Capital Outlay on Major Irrigation	953.51	309.78	32.49
40		4701-Capital Outlay on Medium Irrigation	127.37	63.28	49.68
41	50	2702-Minor Irrigation	574.79	357.16	62.14
42	51	2236-Nutrition	1131.88	309.91	27.38
43		4235-Capital Outlay on Social Security and Welfare	157.18	157.18	100.00
<b>Total</b>			<b>19133.60</b>	<b>5612.01</b>	

*(Source: Appropriation Accounts of the State 2011-12)*

## Rush of Expenditure in the month of March 2012

(Reference : Paragraph 2.3.9, Page 35 )

(₹ in crore)

Sl. No.	Major Head	Total expenditure during 2011-12	Total expenditure in the Month of March 2012	Percentage of total expenditure
1	2217	572.33	445.06	77.76
2	2235	2303.74	1164.33	50.54
3	2501	71.78	52.93	73.75
4	2700	599.92	339.90	56.66
5	2701	107.21	54.44	50.77
6	2810	10.51	7.70	73.27
7	3054	785.83	397.98	50.64
8	3452	11.06	7.04	63.63
9	3454	109.16	80.31	73.57
10	3604	3.17	3.17	100
11	4055	279.86	145.35	51.94
12	4058	1.09	0.70	63.69
13	4059	193.14	118.03	61.11
14	4070	97.11	56.89	58.58
15	4202	56.40	36.09	63.98
16	4210	321.05	238.03	74.14
17	4225	3.50	2.90	82.73
18	4406	0.60	0.57	93.77
19	4515	1088.79	586.66	53.88
20	4701	59.87	39.46	65.90
21	4702	149.96	82.60	55.08
22	4801	102.37	100.00	97.69
23	4851	2.99	2.99	100
24	4859	45.34	38.59	85.13
25	5053	2.58	2.58	100
26	5055	4.51	4.51	100
27	5465	1.00	1.00	100
28	5475	9.83	9.83	100
29	6408	400.00	400.00	100
30	7810	1.40	1.40	100
<b>Total</b>		<b>7396.10</b>	<b>4421.04</b>	

(Source: Appropriation Accounts of the State 2011-12)

# Appendix 2.12

## Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2011-2012

(Reference : Paragraph 2.4, Page 36 )

(₹ in crore)			
Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
1	2011-Parliament/State/Union Territory Legislature	92.25	15.67
2	2014-Administration of Justice	509.51	253.69
3	2015-Elections	101.49	76.37
4	2029-Land Revenue	374.06	373.51
5	2039-State Excise	41.24	36.57
6	2040-Taxes on sales, trade etc.	65.14	41.90
7	2041-Taxes on Motor Vehicles	22.31	19.24
8	2048-Appropriation for reduction or avoidance of debt	236.43	236.43
9	2049-Interest Payments	4303.66	4300.89
10	2051-Public Service Commission	30.11	16.34
11	2052-Secretariate-General Services	133.62	41.91
12	2053-District Administration	274.31	253.78
13	2054-Treasury and Accounts Administration	54.73	53.61
14	2055-Police	2966.85	2582.23
15	2059-Public Works	235.51	225.24
16	2070-Other Administrative services	266.65	76.60
17	2071-Pensions and Other Retirement Benefits	7808.45	7808.45
18	2202-General Education	10053.27	9865.61
19	2203-Technical Education	55.23	55.23
20	2204-Sports and Youth Services	27.15	25.87
21	2205-Art and Culture	21.63	19.17
22	2210-Medical and Public Health	1503.78	1446.21
23	2211-Family Welfare	299.74	296.64
24	2215-Water Supply and Sanitation	344.71	338.88
25	2216-Residence	796.29	750.92
26	2217-Urban Development	572.33	572.33
27	2220-Information and Publicity	56.39	34.27
28	2225-Welfare of SC,ST and Other Backward Classes	1059.63	798.95
29	2230-Labour and Employment	87.76	59.95
30	2235-Social Security and Welfare	2303.74	1137.72
31	2236-Nutritions	737.81	704.56
32	2245-Relief on account of Natural Calamities	547.44	533.79
33	2250-Other Social Services	223.56	223.51
34	2251-Secretariat-Social Services	38.31	26.78
35	2401-Crop Husbandry	1306.91	277.98
36	2403-Animal Husbandry	185.85	185.85
37	2405-Fisheries	39.09	15.76
38	2406-Forestry and wild life	115.90	115.90
39	2415-Agricultural Research and Education	142.71	138.60
40	2425-Co-operation	61.21	17.02
41	2501-Special Programme for Rural Development	71.78	70.59
42	2505-Rural Employment	354.56	354.51
43	2515-Other Rural Development Programme	2488.26	2471.46
44	2700-Major Irrigation	599.92	346.04

## Appendix 2.12

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
45	2701-Medium Irrigation	107.21	70.81
46	2702-Minor Irrigation	285.25	115.67
47	2705-Command Area Development	89.86	89.86
48	2711-Flood Control and Drainage	229.10	102.90
49	2801-Power	2157.51	1750.00
50	2852-Industries	317.60	241.55
51	3054-Road and Bridges	785.83	767.41
52	3451-Secretariate-Economic Services	82.23	44.98
53	3454-Census Surveys and Statistics	109.16	102.66
54	3456-Civil Supplies	368.05	362.25
55	4047-Capital outlay on Other Fiscal Services	36.85	36.85
56	4055-Capital outlay on Police	279.86	279.86
57	4059-Capital outlay on Public Works	193.14	193.14
58	4070- Capital outlay on Other Administrative Services	97.11	90.25
59	4202- Capital outlay on Education, Sports, Art and Culture	56.40	56.40
60	4210-Capital outlay on Medical and Public Health	321.05	321.05
61	4215-Capital outlay on Water Supply and Sanitation	305.40	305.40
62	4216-Capital outlay on Housing	26.56	26.56
63	4235-Capital outlay on Social Security and Welfare	82.44	82.44
64	4250-Capital outlay on Other Social Services	11.80	11.80
65	4408-Capital outlay on Food Storage and Warehousing	100.00	100.00
66	4515-Capital outlay on Other Rural Development Programme	1088.79	1087.54
67	4700-Capital outlay on Major Irrigation	617.61	535.79
68	4701-Capital outlay on Medium Irrigation	59.87	57.16
69	4702-Capital outlay on Minor Irrigation	149.96	149.96
70	4711-Capital outlay on Flood Control Projects	1136.52	1135.18
71	4801-Capital outlay on Power Projects	102.37	102.37
72	4859-Capital outlay on Telecommunication and Electronic Industries	45.34	45.34
73	5054-Capital outlay on Roads and Bridges	4056.42	4056.42
	<b>Total</b>	<b>54910.57</b>	<b>49618.13</b>

(Source: Appropriation Accounts of the State 2011-12)

# Appendix 2.13

## Advance drawals of Funds and remained in Bank Accounts up to 31.03.2012

(Reference : Paragraph 2.5, Page 37 )

### Revenue Expenditure

(₹ in crore)

Sl No.	Head	Account No.	Bank	Based on records of	Sanction no.	DDO	Purpose	Department	Amount	Bill No.	TV No.
1	P220202 1090107	30634 69229 to 32005 33197	CBI, Boring road, Patna to SBI Patna Sectt., SB	BMSP	39 / 19.10.11	US (SE)	one secondary school within a radius of five kilometers, making teacher student ratio to 1:40	HRD	58.220	1494/ 11-12	382/ 22.0 2.12
2	2202	32264 472032	SBI		Allotment 290/06.02.12		Bihar Shatabadi Mukhya		1.280	1495/ 11-12	NA
3	2202	32264 472032	SBI		Allotment 291/06.02.12		Mantri Balika Poshak Yojana		0.700	1496/ 11-12	NA
4	2202	39400010 1131861	PNB		Allotment 359/ 16.03.12		Model School		44.767	1516/ 11-12	NA
5	2202	39400010 1131861	PNB		Allotment 360/ 16.03.12				55.233	1517/ 11-12	NA
6	P220202 7890103	30634 69229	CBI, Boring road, Patna		39 / 19.10.11		one secondary school within a radius of five kilometers, making teacher student ratio to 1:40 (SCP)		46.780	1493/ 11-12	377/ 22.0 2.12
7	N220202 1100007	50029509 570	Allahabad Bank, BIC , Patna of BSEB (Sec.)	BSEB (Second- ary)	103 /23.03.12		Vita Rahit Sec./Higher Sec. School Programme	85.760	1524/ 11-12	704/ 28.0 3.12	
8	C220202 1090607	15120100 0005527	IOB of BMSP	BMSP	432 /28.03.12		Central share for construction of girls hostel	41.760	1528/ 11-12	574/ 29.0 3.12	
9	P240100 1100104	0100 203311	Co-operative Bank, Patna Sectt (CB)	Co-oper- ative	274 /13.09.11	US	Compensation for insured crops of farmers	Co-oper- ative	170.935	215/ 11-12	21/ 21.1 0.11
10	P240100 1100104	10020 3311	CB		19 /25.01.12					342/ 11-12	05/ 27.0 2.12
11	P240100 1100101	10020 3311	CB		274 /13.09.11		Premium & other expenditure for State Crop Insurance Fund		3.950	NA	NA
12	P240100 7890110	10020 3311	CB		274 /13.09.11		Compensation for insured crops of farmers (SC)		15.570	NA	NA
13	P240100 7890109	10020 3311	CB		274 /13.09.11				NA	NA	
14	2055	PL a/c 84480012 00007 of BPBCL	Patna Secretariat treasury, Sinchai Bhawan (PSB)	IG Provision	11-12	DIG (Pr)	Construction of residential police building, security lines, thanas & police academy	Home	2.000	1/11-12 (01.02 .12)	NA

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15	2055		PSB		11-12		Construction of residential police building, security lines, thanas & police academy		1.090	4/11-12 (14.02.12)	NA
16	P223501 2020105	31620 128302	SBI, Sectt. Branch, Patna	Plan.& Dev.& BAPEPS	3800 / 14.11.11	JD, P&D	Repair & Renovation of infrastructure effected by calamity	P & D	327.820	341/11-12	45/20.03.12
17	P221705 8000101		Bank of BUIDCO	BUDA	47 /29.02.12	OSD	Bihar Strengthening Urban Management	UD&H	64.000	358/11-12	06/15.03.12
<b>Total 1</b>									<b>919.865</b>		
<b>Capital Expenditure</b>											
18	P4202012 020103	9100100 2585315	AXIS of BSEIDC	BSEIDC	45/03.11.11	US (SE)	Construction of Govt. & Nationalised Secondary Schools	HRD	2.180	NA	NA
19	P4202012 020103	24500100 00 70001	IOB of BSEIDC		66/20.12.11, 97/16.03.12		Infrastructure in upgraded secondary Schools		7.850	NA	NA
20	P4202012 020103	24500100 0 070001	IOB of BSEIDC		96/16.03.12		Building Construction of Babu Smarak Girls high School, Kadamkuan		1.400	NA	NA
21	P4202012 020103	24500100 0070001	IOB of BSEIDC		40/19.10.11		Construction of Building of Simultalla residential School		2.000	NA	NA
22	P4210011 100105	Flexi Fixed	ICICI, Patna of BSMIC	BMSIC	769(10)/18.11.11	Supdtt. PMCH	PMCH repairs & machinery (State plan)	Health	4.000	1036/11-12	05/03.03.12
23	P4210031 050106	311304 71517	Principal	Treasury Voucher	80(1) B/01.12.11	Principal, SKMC Muzaf-farpur	SKMC repairs & machinery (State plan)		1.700	187/11-12	10/30.03.12
24	P4210011 100106	Flexi Fixed	ICICI, of BMSIC	BMSIC	86(1)B/12.12.11	Supdtt., SKMCH Muzaf-farpur	SKMCH repairs & machinery (State plan)		4.000	370/11-12	01/24.02.12
25	P4210017 890102	Not made available	UBI of BMSIC		950(10)/25.01.12	US	Construction of Buildings For Hospitals		19.029	NA	NA
26	P4210017 890102	Not made available	UBI of BMSIC		600(10)/29.11.11		Construction of Buildings For Hospitals		5.318	NA	NA
27	P4210017 890102	Not made available	CBI of BMSIC		950(10)/25.01.12		Construction of Buildings For Hospitals		22.313	NA	NA
28	P4210010 510103	Not made available	UBI of BMSIC		600(10)/29.11.11		Construction of office and residential buildings of District Medical Officers		7.440	NA	NA
29	P4210010 510103	Not made available	UBI of BMSIC		599(10)/29.11.11		Construction of office and residential buildings of District Medical Officers		1.770	NA	NA

## Appendix 2.13

30	P4210017 890101	625901 142497	ICICI of BMSIC		85(1)B/ 09.12.11		Machine and Equipment specially for SC		29.350	NA	NA
31	P4210037 890101	625901 142497	ICICI BMSIC		84(1)B/ 09.12.11		Machine and Equipment specially for SC		10.080	NA	NA
32	P4210010 510101	Not made available	UBI of BMSIC		950(10)/ 25.01.12		Construction of building for Sub Divisional Hospitals.		3.140	NA	NA
33	P4210031 050108		Kept in BRPNN	Vardh - wan Medical College and BRPNN	49/ 23.03.12	Principal Vardhwan Ayurvig- yan Sansthan, Pawapuri	Construction of Vardhwan Ayurvigyan Sansthan		50.000	37/ 11-12	01/ 23.0 3.12
34	4055	PL a/c 84480012 00007 of BPBCL	Patna Secreteriat treasury, Sinchai Bhawan (PSB)	IG Provision	11-12	DIG Provision	Construction of residential police building, security lines, thanas & police academy	Home	12.050	1/11-12 (23.03. 12)	NA
35	4055		PSB		11-12	DIG Provision			0.571	2/11-12 (27.03. 12)	NA
36	4055		PSB		11-12				53.659	3/ 11-12 (01.02 .12)	NA
37	4055		PSB		11-12				70.000	1/11-12 (24.01. 12)	NA
38	4055		PSB		11-12				8.000	2/11-12 (02.02. 12)	NA
39	4055		PSB		11-12				25.500	1/11-12 (01.02.12)	NA
40	4055		PSB		11-12				6.375	1/11-12 (01.02.12)	NA
41	P4515001 030103		Kept in BRRDA Patna account	Treasury Voucher	185/ 06.01.12	EE, RWD, Patna	Modernisation of Road	RWD	100.000	165/ 11-12	52/ 13.0 1.12
42	P4408021 010101	30595 872561	SBI, Sectt. Branch, Patna	Food & Consumer Protection (CP) Deptt.	104/ 06.01.12 & 31/ 01.12.11	US	Construction of Godowns	Food & CP	100.000	210/ 11-12	01/ 30.1 2.11
		<b>Total 2</b>							<b>547.725</b>		
		<b>Grand Total =1+2</b>							<b>1467.59</b>		

Notes: 1. BMSP denotes Bihar Madhyamik Shiksha Parishad, 2. HRD denotes Human Resources Department, 3. US denotes Under Secretary, 4. SE denotes Secondary Education, 5. DIG (Pr) denotes Deputy Inspector General of Police (Provision), 6. IG denotes Inspector General of Police, 7. JD, P&D denotes Joint Director, Planning and Development Department, 8. OSD denotes Officer on Special Duty, 9. UD&H denotes Urban Development and Housing Department, 10. BAPEPS denotes Bihar Aapda Punarawas Evam Punarnirman Society, 11. BUIDCO denotes Bihar Urban Infrastructure Corporation Ltd, 12. BUDA denotes Bihar Urban Development Authority, 13. PMCH denotes Patna Medical College Hospital, Patna 14. BSEIDC denotes Bihar Education Infrastructure Development Corporation, 15. BSMIC denotes Bihar Medical Services and Infrastructure Corporation Limited, 16. SKMC denotes Sri Krishna Medical College, Muzaffarpur 17. SKMCH denotes Sri Krishna Medical College Hospital, Muzaffarpur, 18. BSEB denotes Bihar School Examination Board, 19. RWD denotes Rural Works Department, 20. BRRDA denotes Bihar Rural Roads Development Authority, 21. BIC denotes Bihar Intermediate Council.

**(Source: Records/ information of offices mentioned in Column 5 & Audit memos issued)**

# Appendix 2.14 Details of withdrawals from Contingency Fund for routine expenditure

(Reference : Paragraph 2.6, Page 38 )

(₹ in crore)

Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
1	2011	State Assembly	Expenses for repairs and purchase of vehicles (three times)	0.85
2			Payment for Medical Bills	0.05
3			TA/DA payment to Bihar Vidhan Parishad Member	0.70
4	2012	Governor	Governor Secretariat	0.10
5	2013	Council of Ministers	Arrangement of Iftar Party	0.05
6			Office decoration	0.20
7	2014	Administration of Justice	Purchase of new vehicles (three times)	3.01
8			Purchase of AIR CD in Judicial Officer's Laptop	0.72
9			Decoration of drawing rooms (three times)	3.14
10			Payment of Salary, Special Services	0.54
11			Payment of Medical Bills	0.21
12			Expenses on publication	0.55
13			Expenses on Akhil Bhartiya Sammelan Workshops, Seminar	0.21
14	2015	Elections	Safety and Timely Inspection of EVM	0.70
15			Purchase of New Vehicle	0.08
16	2029	Land Revenue	For organizing fair in different parts of the State	0.95
17			BPS Adhikar Niyam 2011 ke Karyanwayan	0.50
18			Payment on Court Order	0.11
19			Implementation on Patna High Court Order	0.38
20	2030	Stamps and Registration	Expenses on hiring Motor Vehicles	0.53
21			Implementation of RTS	1.61
22	2040	Taxes on sales, trade, etc.	Office Expenditure	0.22
23	2049	Interest Payments	Payment for Interest	0.25
24	2052	Secretariat-General Services	Purchase of Vehicles (nine times)	1.44
25			Payment for Grants -in-aid	0.25
26			Monitoring and Co-ordination in working in banking at district level	0.95
27			ACP payment	0.20
28			Payment of salary and arrears (two times)	0.10
29			Honorarium payment in computer operators and court fee payment	0.06
30	2053	District Administration	Expenses on Medical Reimbursement	0.07
31	2054	Treasury and Accounts Administration	Payment of Salary arrears	0.95
32			HSDL quarterly payment	0.90
33	2055	Police	Honorarium payment to instructor	0.68
34			Sports organization for Police personnel	0.50
35			Payment of salary and arrears (two times)	48.89
36	2056	Jails	Purchase of Jeep and Ambulance	0.85
37	2070	Other Administrative Services	Payment of Pay and Allowances and Other Expenditure	0.29

## Appendix 2.14

Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
38			Payment for motor vehicle	10.00
39			Election of fisheries co-operative society	0.15
40			Salary of Bhagalpur communal riot Investigation	0.29
41			Koshi Dam period of Judicial Inquiry	0.30
42			Revamping of Police Protection	3.53
43	2202	General Education	Workshop and International Seminar	0.10
44			Purchase of Motor Vehicle	0.05
45			Payment for salary	0.90
46			Organisation of seminar at Khankah Muazzam-Bihar Sharif	0.20
47			Expenditure on Departmental Court Cases	0.05
48	2205	Art and Culture	Preservation of records	0.31
49			Consultant fee payment for making of international level museum	0.50
50	2210	Medical and Public Health	Payment for pay and allowances and office expenses	0.98
51			Modernisation of Rajendra Nagar Eye Hospital, Patna	1.32
52	2216	Housing	Transfer of restricted amount to balance amount	0.44
53	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Prime Minister Adarsh Gram Yojna	12.73
54	2230	Labour and Employment	House building for Biri Labour	0.26
55			Payment for salary and others (three times)	1.18
56	2235	Social Security and Welfare	Execution of Mahila Vikas Nigam Programme (two times)	20.00
57			Sector wide approach to strengthening health (two times)	20.00
58	2251	Secretariat Social Services	Purchase, Repairs and Maintenance for vehicle (12 times)	1.51
59			Sanction of Upbandh	0.17
60			Labour payment and Bhojsala establishment, purchase of equipment (two times)	1.03
61			Departmental office expenditure	0.07
62			Honorarium payment of newly appointed computer operator and special services	0.15
63	2401	Crop Husbandry	Payment for Grants-in-aid	10.00
64			For providing diesel to farmers	50.00
65			Samekit Serial Vikas Yojna Ke liye	0.34
66	2405	Fisheries	GPF contribution	0.26
67	2406	Forestry and Wild Life	Arrangement of Motor Vehicle, Elephant for security personal of Balmiki Tiger Project	0.39
68	2801	Power	Payment of pending electricity bills to NTPC	130.00
69	2851	Village and Small Industries	Hathkargha Consolidated Development Yojna	0.70
70	2852	Industries	Payment for Medical Reimbursement (two times)	0.13
71			Expenses on establishment of computerisation	0.41

## Appendix 2.14

Sl. No.	Major Head	Name of Department/Major Head	Purpose	Amount
72	2853	Non-ferrous Mining and Metallurgical Industries	Purchase of vehicles (two times)	0.21
73			Office Expenses	0.05
74	3451	Secretariat-Economic Services	Purchase of vehicles (Seventeen times)	2.87
75			Expenses on State pollution control and training on climate change	0.27
76			Payment for Computer Operator (two times)	0.72
77	3452	Tourism	Payment for salary of TSF	0.53
78	3454	Census surveys and Statistics	Inspection of local level	0.14
79	3456	Civil supplies	Rice festival, 2011	0.15
80	4047	Capital outlay on Other Fiscal Services	Land reforms for investigation post	0.21
81			Building construction for Commercial Tax Department	0.75
82	4055	Capital outlay on Police	Naxal/Terrorist affected area	9.67
83	4059	Capital outlay on Public Works	Abhilekhagar ke sanrakchhan, chahardiwari jalapurti vidhut ke liya	0.15
84			Rajendra Mandap in Rajbhawan Premises	0.90
85			Construction of Buildings (two times)	6.00
86	4215	Capital outlay on water supply and sanitation	Construction of lavatory for BPL and APL families (three times)	50.00
87			Lok Swasthya Abhiyantran Vibhag Sudhrikaran and Vistar Hetu	2.46
88	6408	Loans for Food Storage and Warehousing	Procurement of rice	400.00
89	6425	Loans for Co-operation	Purchase of rice from farmers (two times)	400.00
90	6801	Loans for Power Projects	Acquisition of loanee land Adhigarhan and Other Works	10.00
91	6860	Loans for Consumer Industries	Rent payment for Nigam headquarters	0.22
<b>Total</b>				<b>1225.53</b>

## Budget Estimates of Building Construction Department

(Reference : Paragraph 2.7.1, Page 38 )

(₹ in crore)

Sl. No.	Name of Department	Original	Supplementary	Total	Expenditure	Savings	Percentage of savings in respect of Total Provision
<b>Relating to Other Service Department</b>							
<b>Revenue Voted</b>							
1	Animal & Fisheries Resources	0.03	0.00	0.03	0.03	0.00	0.00
2	Agriculture	2.25	0.00	2.25	0.21	2.04	91
3	Education	1.50	0.00	1.50	1.02	0.48	32
4	Law	7.72	0.00	7.72	0.21	7.51	97
5	Finance	0.61	0.00	0.61	0.00	0.61	100
6	Panchayati Raj	2.00	0.00	2.00	0.00	2.00	100
<b>Total - (A)</b>		<b>14.11</b>	<b>0.00</b>	<b>14.11</b>	<b>1.47</b>	<b>12.64</b>	
<b>Capital Voted</b>							
1	Commercial Taxes	0.51	0.75	1.26	1.12	0.14	11
2	Finance	9.39	14.33	23.72	0.94	22.78	96
3	Labour	23.38	0.00	23.38	0.00	23.38	100
4	General Administration	40.14	0.00	40.14	27.57	12.57	31
5	Animal & Fisheries Resources	46.92	0.00	46.92	10.76	36.16	77
6	Cabinet Secretariat	0.00	1.05	1.05	0.90	0.15	14
7	Agriculture	5.86	0.00	5.86	0.00	5.86	100
8	Art, Culture & youth	14.00	51.96	65.96	35.35	30.61	46
9	Law	51.89	10.00	61.89	58.93	2.96	5
10	Information	0.34	0.00	0.34	0.00	0.34	100
11	Science & Technology	54.33	0.00	54.33	22.27	32.06	59
12	Registration, Excise and Prohibition	3.88	1.00	4.88	0.29	4.59	94
13	Co-operative	0.00	4.30	4.30	0.58	3.72	87
14	SC & ST Welfare	25.00	51.26	76.26	0.00	76.26	100
15	Panchayati Raj	0.00	5.00	5.00	0.00	5.00	100
16	BC & EBC Welfare	0.00	4.85	4.85	0.00	4.85	100
<b>Total -(B)</b>		<b>275.64</b>	<b>144.50</b>	<b>420.14</b>	<b>158.71</b>	<b>261.43</b>	
<b>Total -(A+B)</b>		<b>289.75</b>	<b>144.50</b>	<b>434.25</b>	<b>160.18</b>	<b>274.07</b>	
<b>Department's own</b>							
	Revenue	262.06	14.96	277.02	219.23	57.79	21
	Capital	83.26	5.00	88.26	57.44	30.82	35
<b>Total - (C)</b>		<b>345.32</b>	<b>19.96</b>	<b>365.28</b>	<b>276.67</b>	<b>88.61</b>	
<b>Total - (A+B+C)</b>		<b>635.07</b>	<b>164.46</b>	<b>799.53</b>	<b>436.85</b>	<b>362.68</b>	

(Source: Detailed Appropriation Accounts, Government of Bihar)

## Details of fund surrendered on 31.03.2012

(Reference : Paragraph 2.7.2, Page 40 )

(₹in crore)

Sl. No.	Head of account	Amount surrendered
<b>Department's own</b>		
1	2052-secretariat-General services 00-090-secretariat 0020- Building construction	0.09
2	2059-Public works 01-office buildings 053-Maintenance and repairs 0008 Maintenance of Rural Health Centre/Sub-center	0.86
3	2059-Public works 01-office buildings 103-Furnishings 0001-Furnishings of Secretariat Buildings	0.26
4	2059-public works 60-other buildings 103-furnishings 0001- Embellishment materials for the buildings of State Legislature	0.19
5	2059-Public works 80-General 001-Direction and Administration 0001 -Direction	0.17
6	2059-Public works 80-General 001-Direction and Administration 0004 -Execution	7.59
7	2059-Public works 80-General 001-Direction and Administration 0011 -Horticulture (Estt.)	0.32
8	2059-Public works 80-General 051-Construction 0001 -other Administrative services	1.73
9	2059-Public works 80-General 052-Machinery and Equipment 0001-New supply and repairs	0.15
10	2059-Public works 80-General 053-Maintenance and repairs 0001 -Maintenance and repairs	12.55
11	2059-Public works 80-General 053-Maintenance and repairs 0002-work charged establishment	1.00
12	2059-Public works 80-General 053-Maintenance and repairs 0004-Electric works	0.75
13	2059-Public works 80-General 053-Maintenance and repairs 0006 - corporation and municipal tax	0.02
14	2059-Public works 80-General 103-furnishings 0004-furnishings of inspection buildings	0.13
15	2059-Public works 80-General 103- furnishings 0005 -furnishing of Governor House	0.09
16	2216-Housing 01-Government Residential Buildings 053- Repair and maintenance 0004-Repairing of furniture's and paneling in Chief Minister's Residence No. 1 Macdolan Road, Patna.	0.15
17	2216-Housing 01-Government Residential Buildings 800- other expenditure 0012-Furnitures for Residence of MLA State Ministers, Ministers and other VIP.s	1.29
18	4059-Capital outlay on Public works 01-office building 051-construction 0101-Buildings	19.06
19	4059-Capital outlay on Public works 01-office building 051-construction 0104 - Samaharnalaya Awam Anya Karyalay Bhawano ka Nirman Samany Prashasan Vikas	0.75
20	4059-Capital outlay on Public works 01-office building 051-construction 0106 - Construction/Renovation of Record cell cum office building for cabinet secretariat	0.15
21	4059-Capital outlay on Public works 01-office building 051-construction 0111-Utpadan Vibhag ke Bhawan	1.94
22	4059-Capital outlay on Public works 60-Other buildings 051 -Construction 0104 - Construction of circuit house	3.42
23	4059-Capital outlay on Public works 80-General 004- Investigation/investigation Development 0001-Preliminary work before construction	0.10
24	4059-Capital outlay on Public works 80-General 051-Construction 0001-other Administrative services	0.60
25	4059-Capital outlay on Public works 80-General 051-Construction 0002-Minor works	3.64
26	4059-Capital outlay on Public works 80-General 051-Construction 0004-Main Construction	0.58
27	4059-Capital outlay on Public works 80-General 051-Construction 0110-Judicial Buildings (Building Construction Department)	1.83

## Appendix 2.16

Sl. No.	Head of account	Amount surrendered
28	4216-Capital outlay on Housing 01-Government Residential Buildings700-Other Housing 0001 -Other Administrative Services	0.02
29	4216-Capital outlay on Housing 01 -Government Residential Buildings 700-Other Housing 0003 -Public works	2.99
30	4216-Capital outlay on Housing 01 -Government Residential Buildings 700-Other Housing 0004-Modification of residential building	0.01
31	4216-Capital outlay on Housing 01 -Government Residential Buildings 700-Other Housing 0101 -other housing	0.09
32	4216-Capital outlay on Housing 80 -General 101 -Buidlings 0001-Preliminary work before construction	0.10
<b>Total (A)</b>		<b>62.62</b>
<b>Relating to Other Service Departments</b>		
33	2059-Public works 01-office buildings 053-Maintenace and repairs 0014- Maintenance & Repairs of building of Agriculture Department	2.24
34	2059-Public works 01-office buildings 053-Maintenace and repairs 0016- Maintenance & repairs of Education Department	0.48
35	2059-Public works 01-office buildings 053-Maintenace and repairs 0017- Maintenance & repairs of Law Department	7.51
36	2059-Public works 01-office buildings 053-Maintenace and repairs 0118-Renovation and Modernization of Finance Department	0.61
37	2059-Public works 60-other buildings 053-Maintenace and repairs 0013 maintenance & repairing of buildings of jail Department	5.00
38	2059-Public works 60-other buildings 053-Maintenance and repairs 0014 repairing of SC & ST welfare department building	1.44
39	2216-Housing 01-Government Residential Buildings 053- Maintenance and Repair 0001-other maintenance expenditure for block buildings	2.64
40	2216-Housing 01-Government Residential Buildings 053-Maintenance and Repair 0002-other maintenance expenditure for rural health centers/sub-center buildings.	0.80
41	2216-Housing 01-Government Residential Buildings 053- Maintenance and Repair 0003-Residential Building of Registration Department	1.20
42	3053-Civil Aviation 02 -Air Ports 102-Aerodromes 0001 -Aerodromes	0.01
43	4047-Capital outlay on other Fiscal Services 00-051-Construction 0101 - Building construction of commercial taxes	0.10
44	4047-Capital outlay on other Fiscal Services 00-051-Construction 0105- Establishment of Additional Resources in Treasury	11.94
45	4059-Capital outlay on Public works 00-051-Construction 0101-Adhyogik Prashikshan Sansthano ke Bhawano ka Nirman/Purannirman/Unnayan	0.47
46	4059-Capital outlay on Public works 00-051-Construction 0102 - Adhyogik Prashikshan Sansthano Ke Bhawano Ka Nirman (Vit Ayog ki Anushansa Ke Alok Mey)	18.95
47	4059-Capital outlay on Public works 00-051-Construction 0103-Sanyukt Shram Bhawan ka Nirman	1.50
48	4059-Capital outlay on Public works 01-office building 051-construction 0105 - Construction of building for Animal & Fisheries Department	0.12
49	4059-Capital outlay on Public works 01-office building 051-construction 0107 - Construction of Finance building	1.88
50	4059-Capital outlay on Public works 01-office building 051-construction 0109 - Building for Agriculture Department	5.86
51	4059-Capital outlay on Public works 01-office building 051-construction 0110 - Construction of Registration office	2.42
52	4059-Capital outlay on Public works 01-office building 051 construction 0112 - Strenthing of Animal Hospital	0.75
53	4059-Capital outlay on Public works 01-office building 051-construction 0113 - Building of co-operative Department	3.71
54	4059-Capital outlay on Public works 01-office building 051- construction 0115- Building of scheduled castes and scheduled tribes welfare department	42.80

## Appendix 2.16

Sl. No.	Head of account	Amount surrendered
55	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0101-Construction of secretariat sports stadium	0.72
56	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0105-Judicial Building	8.20
57	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0106-Stadium and Sports structure	1.07
58	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0107-cultural structure	12.50
59	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0108-Virasat Sanrakshan- Vit Ayog	18.00
60	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0109-Suchana Bhawan	0.34
61	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0110-National Agriculture Development Scheme (Animal & Fisheries department)	0.05
62	4059-Capital outlay on Public works 60 -Other buildings 051 -construction 0111-Babu Jagjiwan Ram Hostel Plan	2.15
63	4059-Capital outlay on Public works 60-Other buildings 051 -construction 0611-Babu Jagjiwan Ram Hostel Plan	6.31
64	4059-Capital outlay on Public works 60-Other building 789-Special component plan for scheduled castes 0101 -Stadium and sports Structure	0.03
65	4059-Capital outlay on Public works 60-Other building 789-Special component plan for scheduled castes 0102 -Cultural structure	0.96
66	4059-Capital outlay on Public works 60-Other building 789-Special component plan for scheduled castes 0103 -Virasat Sanrakshan-Vit Ayog	7.00
67	4059-Capital outlay on Public works 80-General 051-Construction 0105-Construction of Judicial buildings (for Law Department) (on recommendation of 11 <sup>th</sup> Finance Commission)	18.67
68	4059-Capital outlay on Public works 80-General 051-Construction 0109-Construction of hostel for Bihar State Judicial service Training Institute (for Law Department )	0.08
69	4059-Capital outlay on Public works 80-General 051-Construction 0117-Buildings for Engineering/Technical Colleges and Institutes	25.45
70	4059-Capital outlay on Public works 80-General 051-Construction 0118-Construction and renovation for building of residential school & hostel of backward classes	4.85
71	4216-Capital outlay on Housing 01 -Government Residential Buildings 051-Construction 0102-Construction of Residential Buildings for General Administration Department	2.27
72	4216-Capital outlay on Housing 01 -Government Residential Buildings 700-Other Housing 0102-Judicial Residence Buildings	0.03
73	4216-Capital outlay on Housing 01 -Government Residential Buildings 700-Other Housing 0602-Judicial Residence Buildings	1.00
74	4515-Capital outlay on other Rural Development programmes 00-051-Construction Group 0101-Building of Block	5.00
	<b>Total (B)</b>	<b>227.11</b>
	<b>Total (A+B)</b>	<b>289.73</b>

(₹ in crore)

Head	Total Expenditure	Expenditure		Percentage	
		Last Quarter	March'12	Last Quarter	March'12
2052	1.16	0.23	0.23	19.83	19.83
2059	214.52	105.64	81.77	49.24	38.12
2216	4.73	3.99	3.51	84.35	74.21
3053	0.29	0.20	0.19	68.96	65.52
4047	1.94	1.33	1.27	68.55	65.46
4059	187.65	127.96	117.26	68.19	62.49
4216	26.56	24.22	6.39	91.22	24.07
<b>Total</b>	<b>436.85</b>	<b>263.57</b>	<b>210.62</b>	<b>60.34</b>	<b>48.21</b>

## Non-reconciliation of departmental expenditure figures

(Reference : Paragraph 2.7.5, Page 42 )

(₹ in crore)

Head	Available fund	Figures of expenditure by the department	Figures booked by AG (A&E)	Difference
2059-80-001-0004-Execution	78.17	89.83	84.20	5.63
2059-80-053-0001-Maintenance & Repairs	89.26	87.10	85.06	2.04
4059-00-051-0102-Adhyogik-Prashikshan Sansthan Ke Bhawan Ka Nirman	1.05	1.08	0.00	1.08
2216-01-053-0004-Repairing of furniture and paneling in chief Minister's residence No.1 Macdolan Road, Patna	0.29	0.07	0.26	0.19
4059-01-051-0105-Construction of building for Animal & Fisheries Department	32.99	32.99	0.00	32.99
4059-60-051-0105-Judicial Building	11.01	2.33	37.23	34.90
4059-80-004-0001-Preliminary work before construction	0.00	0.03	0.00	0.03
<b>Total</b>	<b>212.77</b>	<b>213.43</b>	<b>206.75</b>	<b>76.86</b>

# Appendix 2.19

## Details of budget provision, expenditure, savings etc. under Grant No. 16 (Panchayati Raj Department) during 2011-12

(Reference : Paragraph 2.8, Page 43 )

(₹ in crore)

Revenue (voted)									
Head	Original	Supple- mentary	Re- appropriation		Total provision	Surrender	Net Provision	Expend- iture	Total Savings
1	2	3	4	5	6	7	8 (6-7)	9	10 (8-9)
2015	145.48	0.00	+0.37	-2.74	143.11	0.00	143.11	67.20	75.91
2515	2836.30	316.73	+2.25	0.00	3155.28	210.00	2945.28	2110.76	834.52
3451	1.10	0.17	+0.12	0.00	1.39	0.00	1.39	1.25	0.14
<b>Total</b>	<b>2982.88</b>	<b>316.90</b>	<b>+2.74</b>	<b>-2.74</b>	<b>3299.78</b>	<b>210.00</b>	<b>3089.78</b>	<b>2179.21</b>	<b>910.57</b>
Capital (voted)									
4515	250.00	0.00	0.00	0.00	250.00	0.00	250.00	0.00	250.00
<b>Gross Total</b>	<b>3232.88</b>	<b>316.90</b>	<b>+2.74</b>	<b>-2.74</b>	<b>3549.78</b>	<b>210.00</b>	<b>3339.78</b>	<b>2179.21</b>	<b>1160.57</b>

(Source: Detailed Appropriation Accounts and figures furnished by PRD)

**Note:** 1. Expenditure of ₹ 210.31 crore shown in Detailed Appropriation Account under head 4515 (4515-00-101-0104-Panchayat Sarkar Bhawan in respect of recommendation of Finance Commission - ₹ 140.38 crore and 4515-00-789-0102-Panchayat Government Building on the recommendation of Finance Commission - ₹ 69.93 crore) has been excluded as the same was not sanctioned and allotted by the PRD.

2. Re-appropriation of fund of ₹ 2.74 crore made by PRD was not booked in the Detailed Appropriation Account.

3. ₹ 210.00 crore was surrendered (10 August 2011) due to execution of scheme (Integrated action plan) by the Planning and Development Department.

(₹ in crore)

Sl. No.	Head	Savings	Remarks	Departmental Reply
<b>Revenue:</b>				
1	2015-00-109-0002- Election of district boards/ Panchayatsamiti/ Gram Panchayat	75.54	Out of net provision of ₹ 141.45 crore (total provision of ₹ 144.19 crore- Surrender of ₹ 2.74 crore), ₹ 65.91 crore only was spent i.e. 53.40 per cent savings	No specific reply
2	2515-00-101-0110-Panchayati Raj Administration and Public Development.	58.72	100 per cent savings	Due to non sanctioning of project
3	2515-00-101-0111-Backward Region Grant Fund Scheme.	494.01	Out of total provision 904.37 crore, ₹ 410.36 crore i.e. 45.38 per cent only was spent	Due to non receiving of fund from central Government
4	2515-00-197-0001-Assistance to Panchayati Raj institution	23.60	-----	Due to non receiving of fund from central Government
5	2515-00-198-0001-Assistance to Panchayati Raj institution	114.78	-----	Due to non receiving of fund from central Government
6	2515-00-789-0102-Backward Region Grant Fund Scheme.	48.90	-----	Due to non receiving of fund from central Government
7	2515-00-789-0107-Panchayati Raj Byawastha aur Manav Sansadhan Vikas.	25.17	100 per cent savings	Due to non sanctioning of project
<b>Total</b>		<b>840.72</b>		
<b>Capital:</b>				
1	4515-00-101-0104-Panchayat Sarkar Bhawan in respect of recommendation of Finance Commission.	175.00	100 per cent savings	Due to non sanctioning of project
2	4515-00-789-0102-Panchayat Government Building on the recommendation of Finance Commission.	75.00	100 per cent savings	Due to non sanctioning of project
<b>Total</b>		<b>250.00</b>		
<b>Grand Total</b>		<b>1090.72</b>		

# Appendix 2.21

## Surrender of savings reported by PRD

(Reference : Paragraph 2.8.3, Page 44 )

(₹in crore)			
Sl. No.	Head	Surrender letter of PRD	Amount
<b>Non-Plan</b>			
1	2015-00-101-0001-State election commission (Panchayati Raj)	1819/31.3.12	0.03
2	2015-00-109-0002-Election of District Boards/Panchayat Samiti/Gram Panchayat	1820/31.3.12	72.35
3	2515-00-001-0001-Panchayat Headquarters Establishment	1804/31.3.12	0.44
4	2515-00-001-0003-District Panchayat Establishment	1805/31.3.12	13.84
5	2515-00-003-0001-Training of Panchayat employees (A) Panchayat	1806/31.3.12	0.24
6	2515-00-101-0003-Gram Raksha Dal	1807/31.3.12	0.0001
7	2515-00-196-0002- Grants to District Board for rural Buildings	1808/31.3.12	1.00
8	2515-00-196-0003-Grant- in -aid to Panchayati Raj Institution.	1809/31.3.12	13.41
9	2515-00-196-0005-Assistance for payment of pay and allowance of staff in pursuance of recommendation of state finance commission.	1810/31.3.12	0.0001
10	2515-00-196-0007-Contribution for Zila Parishad in approval of State Finance Commission	1811/31.3.12	0.79
11	2515-00-197-0001-Assistance to Panchayati Raj Institution	1812/31.3.12	26.81
12	2515-00-197-0004-Contribution to block Panchayats in approval of State Finance Commission	1813/31.3.12	1.58
13	2515-00-198-0001-Assistance to Panchayati Raj Institution	1814/31.3.12	93.84
14	2515-00-198-0004-Remuneration to clerk-cum-cashier in Gram Panchayat	1815/31.3.12	0.0001
15	2515-00-198-0009-Contribution for Gram panchayats in approval of State Finance Commission	1816/31.3.12	5.97
16	2515-00-198-0010-Gram Kachahari ke vibhinn Madon Hetu	1817/31.3.12	10.73
17	3451-00-090-0028-Department of Panchayati Raj	1818/31.3.12	0.14
<b>Total</b>			<b>241.17</b>
<b>Plan</b>			
18	2515-00-001-0101 Panchayat Headquarters Establishment	1803/31.03.12	0.05
19	2515-00-101-0110 Panchayati Raj Administration and Public Development.	1801/31.03.12	58.72
20	2515-00-101-0111 Backward Region Grant Fund Scheme.	1795/31.03.12	494.06
21	2515-00-198-0106 Fixed Allowances for Elected Representatives of Gram Court.	1797/31.03.12	2.71
22	2515-00-789-0102 Backward Region Grant Fund Scheme.	1796/31.03.12	47.93
23	2515-00-789-0104 Gram Kachahari Ke Nirwachat Pratinidhiyo ko Niyat Bhatta Hetu.	1798/31.03.12	0.04
24	2515-00-789-0107 Panchayati Raj Byawastha aur Manav Sansadhan Vikas.	1802/31.03.12	25.17
25	4515-00-101-0104 Panchayat Sarkar Bhawan in respect of recommendation of Finance Commission.	1799/31.03.12	175.00
26	4515-00-789-0102 Panchayat Government Building on the recommendation of Finance Commission.	1800/31.03.12	75.00
<b>Total</b>			<b>878.68</b>
<b>Grand Total</b>			<b>1119.85</b>

(Source: Figure furnished by the PRD )

## Hundred *per cent* expenditure in the last month (March 2012)

(Reference : Paragraph 2.8.4, Page 44 )

(₹ in crore)

Sl. No.	Head	Total Expenditure during the Year	Expenditure incurred upto February 2012	Expenditure in March 2012
1.	2515-00-196-0007 Contribution for Zila Parishad in approval of State Finance Commission.	45.39	0.00	45.39
2.	2515-00-197-0004 Contribution for Block Panchayats in approval of State Finance Commission.	85.32	0.00	85.32
3.	2515-00-197-0103 Fixed Allowance for elected representative of Panchayat Samiti.	5.25	0.00	5.25
4.	2515-00-198-0009 Contribution for Gram Panchayats in approval of State Finance Commission	449.06	0.00	449.06
5.	2515-00-198-0010 Gram Kachahari Ke Vibhinn Madon Hetu.	32.74	0.00	32.74
6.	2515-00-198-0105 Fixed Allowance for elected representatives of Gram Panchayats	40.82	0.00	40.82
7.	2515-00-789-0103 Gram panchayato ke nirvachit pratinidhiyo ko niyat bhatta hetu.	1.02	0.00	1.02
8.	2515-00-789-0104 Gram kachahari ke nirvachit pratinidhiyo ko niyat bhatta hetu.	0.82	0.00	0.82
<b>Total</b>		<b>660.42</b>	<b>0.00</b>	<b>660.42</b>

(Source: Detailed Appropriation Accounts Government of Bihar)

# Appendix 2.23

## Non-reconciliation of departmental expenditure figures

(Reference : Paragraph 2.8.5, Page 45 )

(₹ in crore)

Sl. No.	Head of account	Expenditure as per detailed appropriation A/c (A&E)	Actual Expenditure as per Departmental statement	Difference 5= 3-4
1	2	3	4	5
1	2015-00-101-0001 State election commission (Panchayati Raj)	1.29	1.63	-0.34
2	2015-00-109-0002 Election of district boards/ Panchayat samiti/ Gram Panchayat	65.91	69.10	-3.19
3	2515-00-001-0003 District Panchayat establishment	142.81	147.28	-4.47
4	2515-00-196-0003 Grants-in-aid to Panchayati Raj Institutions	62.15	63.12	-0.97
5	2515-00-196-0007 Contribution for Zila Parishad in approval of State Finance Commission	45.39	45.73	-0.34
6	2515-00-196-0106 Fixed Allowance for elected representative of Zila Parishad	1.34	1.44	-0.10
7	2515-00-197-0004 Contribution for Block Panchayats in approval of State Finance Commission	85.32	85.37	-0.05
8	2515-00-198-0001 Assistance to Panchayati Raj institution	594.55	616.82	-22.27
9	2515-00-198-0010 Gram Kachahari Ke Vibhinn Madon Hetu.	32.74	34.97	-2.23
10	2515-00-198-0105 Fixed Allowance for elected representatives of Gram Panchayats .	40.82	41.44	-0.62
11	2515-00-198-0106 Fixed Allowance for elected representatives of Gram Court.	30.52	38.73	-8.21
12	2515-00-789-0102 Backward Region Grant Fund Scheme	69.53	70.50	-0.97
13	2515-00-789-0104 Gram kachahari ke nirvachit pratinidhiyo ko niyat bhatta hetu	0.82	0.98	-0.16
14	2515-00-789-0105-Panchayat Samiti ke nirvachit pratinidhiyo ko niyat bhatta hetu	0.30	0.32	-0.02
15	3451-00-090-0028-Department of Panchayati Raj	1.25	1.26	-0.01
	<b>Total</b>	<b>1174.74</b>	<b>1218.69</b>	<b>-43.95</b>
16	2515-00-001-0001-Panchayat headquarters establishment	3.28	2.99	+0.29
17	2515-00-001-0101-Panchayat headquarters establishment	0.03	0.00	+0.03
18	2515-00-003-0001-Traning of Panchayat Employees (A) Panchayat	1.98	1.94	+0.04
19	2515-00-101-0111-Backward Region Grant Fund Scheme	410.36	410.31	+0.05
20	2515-00-197-0001-Assistance to Panchayati Raj Institution	133.47	130.64	+2.83
21	4515-00-101-0104-Panchayat Sarkar Bhawan in respect of recommendation of Finance Commission.	140.38	0.00	+140.38
22	4515-00-789-0102-Panchayat Government Building on the recommendation of Finance Commission.	69.93	0.00	+69.93
	<b>Total</b>	<b>759.43</b>	<b>545.88</b>	<b>+213.55</b>

Note: (1) Minus (-) sign shows short exhibition of expenditure in detail appropriation accounts against departmental expenditure figure (₹ 43.95 crore in 15 cases)

(2) Plus (+) sign shows excess exhibition of expenditure in detailed appropriation accounts against departmental expenditures figures (₹ 213.55crore in 7 cases)

(Source: Detailed Appropriation Accounts, information furnished by the department & Audit memos issued)

## Details of re-appropriation made by PRD but not exhibited in the Detailed Appropriation Accounts

(Reference : Paragraph 2.8.5, Page 45 )

(₹ in crore)

Sl.No	Head	Amount	Reference to letter no.
1	2015-00-101-0001-State Election Commission (Panchayati Raj)	0.31	7894/30.11.11
2	2015-00-101-0001 State Election Commission (Panchayati Raj)	0.06	1569/21.03.12
3	3451-00-090-0028-Department of Panchayati Raj	0.12	880/14.02.12
4	2515-00-001-0001-Panchayat Headquarters Establishment	0.15	5489/09.08.11
5	2515-00-001-0003-District Panchayat Establishment	0.10	9972/09.12.11
6	2515-00-001-0003- District Panchayat Establishment	0.10	1568/21.03.12
7	2515-00-198-0001-Assistance to Panchayati Raj Institutions	1.33	1567/21.03.12
8	2515-00-197-0001- Assistance to Panchayati Raj Institutions	0.38	1566/21.03.12
9	2515-00-196-0003-Grants-in-aid to Panchayati Raj Institutions	0.19	1565/21.03.12
<b>Total</b>		<b>2.74</b>	

(Source: Figure furnished by the PRD)

\* Amount was re-appropriated from only one head i.e. 2015-00-109-0002: Election of District Board/PanchyatSamiti/Gram Panchyat.

# Appendix 2.25

## Statement showing the amount withdrawn during the last month (March 2012) and remained unspent as on 31 March 2012

(Reference : Paragraph 2.3.6, Page 45)

(₹ in crore)

Sl. No.	Head	Amount withdrawn during March 2012	Balance lying in account
1	2	3	4
1.	2515001960003(Grant in Aid to Panchayati Raj Institution) (Zila Parishad)	7.32	7.32
2.	2515001970001(Assistance to Panchayati Raj institution) (Panchayat Samiti)	14.83	14.83
3.	2515001980001 (Assistance to Panchayati Raj institution) (Gram Panchayat)	51.72	51.72
4.	2515001960106( Fixed Allowance for elected representatives of Zila Parishad)	0.34	0.34
5.	2515007890106 (Zila Parishad ke nirwachat pratinidhiyo koNiyat Bhatta hetu) (S.C)	0.05	0.05
6.	2515001970103 (Fixed Allowance for elected representatives of Panchayat Samiti)	1.21	1.21
7.	2515007890105 (Panchayt samiti ke Nirwachat pratinidhiyo ko Niyat Bhatta hetu) (S.C)	0.05	0.05
8.	2515001980105 (Fixed Allowance for elected representatives of Gram Panchayat)	10.46	10.46
9.	2515007890103(Gram Panchayato ke Nirwachat pratinidhiyo ke Niyat Bhatta Hetu)(S.C)	0.16	0.16
10.	2515001960007(Contribution for Zila Parishad in approval of State Finance Commission)	26.34	26.34
11.	2515001970004 (Contribution for Block Panchayats in approval of State Finance Commission)	21.18	21.18
12.	2515001980009 (Contribution for Gram Panchayats in approval of State Finance Commission)	96.26	96.26
13.	2515001010111 ( Backward Region Grant fund Scheme)	3.68	3.68
14.	2515001980106 (Fixed Allowance for elected representatives of Gram Court)	5.19	5.19
15.	2515001980010 (Gram Kachahari ke vibihinn Madon hetu)	9.46	9.46
16.	2515007890104(Gram Kachahari ke Nirwachat pratinidhiyo ko Niyat Bhatta hetu) (S.C)	0.08	0.08
<b>Total</b>		<b>248.33</b>	<b>248.33</b>

(Source: Information furnished by the DDOs)

# Appendix 2.26

## Statement showing the position of amount drawn in March 2012 and remained unutilised

(Reference : Paragraph 2.8.6, Page 45 )

(₹in lakh)

Sl. No.	Name of unit	Particular of fund	Amount	Date of credit	Name of bank	Account No.	Balance
1	2	3	4	5	6	7	9
1	Zila Parishad, Patna	13 <sup>th</sup> FC	1128.14	31.03.12	Canara bank, South Ghandhi Maidan, Patna	0352101040099	1238.83
2		Fixed Allowance	394.19	17.04.12	Bank of India Boring Road, Patna	442110110001900	394.19
3		4 <sup>th</sup> SFC	2215.09	29.03.12	I.D.B.I, Frazer Road, Patna	0140104000077835	2215.82
4		Gram Kachari	168.84	18.04.12	Central Bank of India, Birla Mandir Road, Patna	3175306404	178.44
5	DPRO Patna	Training	41.09	17.04.12	I.D.B.I. Frazer Road, Patna	0140104000077826	41.09
6	Zila Parishad Darbhanga	Fixed Allowance	360.47	N.A	Treasury, Darbhanga	8448001090001	432.85
7		4 <sup>th</sup> SFC	331.98	N.A	Union Bank , Darbhanga	587902010003029	331.98
8		4 <sup>th</sup> SFC	1723.46	30.03.12	U.B.G.B, Laheriasarai, Darbhanga	1004901030000704	1723.46
9		13 <sup>th</sup> FC	1141.84	N.A	P.N.B, Laheriasarai, Darbhanga	2100010234	1141.84
10	D.P.R.O, Darbhanga	Gram Kachari and B.R.G.F	192.36	04.04.12	Central Bank of India, Laheriasarai	3173492775	192.36
11	Zila Parishad, Samastipur	Allowance 13 <sup>th</sup> F.C & 4 <sup>th</sup> S. F.C	4123.26	27.03.12	Treasury, Samastipur	8448001090001	4607.76
12	DPRO, Samastipur	Training Gram Kachah-ari,	366.53	30.03.12	S.B.I, court campus, Samastipur	30173212437	530.86
		BRGF	48.31	31.03.12			
13	Zila Parishad, Muzaffarpur	Allowan ce and 4 <sup>th</sup> F.C	2835.57	28.03.12	Treasury, Muzaffarpur	8448001090001	2967.82
14		13 <sup>th</sup> FC	135.45	N.A	S.B.I, Chandwara	30593495855	155.80
15				1224.53	29.03.12	P.N.B.Pankaj Market , Muzaffarpur	3048000100137461
16	D.P.R.O, Muzaffarpur	Gram Kachahari	171.54	31.03.12	S.B.I, Redcross, Muzaffarpur	10875807832	182.41

## Appendix 2.26

(₹ in lakh)

Sl. No.	Name of unit	Particular of fund	Amount	Date of credit	Name of bank	Account No.	Balance
17	Zila Parishad, Madhubani	Fixed Allowance	221.66	28.03.12	U.B.G.B, Madhubani	10085610 30002807	221.66
18		4 <sup>th</sup> SFC	614.79	27.03.12	P.N.B, Madhubani	251500010 1209945	614.79
19			2122.41	27.03.12	U.B.G.B, Madhubani	1003211030 002876	2122.41
20			137.39	27.03.12	C.B.I, Madhubani	308657 4134	144.29
21			1268.09	28.03.12	U.B.G.B, Bhowara	10032610 30004054	1268.09
22	DPRO, Madhubani	Gram Kachahari fixed allowance	331.63	29.03.12	S.B.I, Madhubani	1130243 5916	382.72
		BRGF	51.09	31.03.12			
23	Zila Parishad, Vaishali	Fixed Allowance	167.93	27.03.12	I.D.B.I, Hajipur	07241040 00035121	167.93
24		4 <sup>th</sup> SFC	1542.60	27.03.12	I.D.B.I, Hajipur	07241040 00035477	1543.45
25			300.50	N.A	Union Bank, Hajipur	501820102 58838	300.50
26			123.68	27.03.12	I.D.B.I, Hajipur	07241040 00035510	123.74
27			38.17	28.03.12	S.B.I, Hajipur	11041 925438	39.54
28		13 <sup>th</sup> FC	1019.66	28.03.12	Axis Bank, Hajipur	9120100028 55908	1098.31
			6.56	17.03.12			
29	D.P.R.O, Vaishali	Gram Kachhari,	283.76	30.03.12	C.B.I, Hajipur	239722 3464	283.77
<b>Total</b>			<b>24832.57</b>				<b>26917.78</b>

Notes: 1. FC denotes Finance Commission.

2. SFC denotes State Finance Commission.

3. NA denotes Not Available.

(Source: Records/ Information furnished by DDOs).

## Statement showing the amount withdrawal and expenditure under ThFC recommendation during 2011-12

(Reference : Paragraph 2.8.6, Page 45 )

### Grants-in-aid to Zila Parishad (2515001960003)

(₹ in lakh)

Sl .No.	Name of Zila Parishad	O.B. as on 01.04.11	Total drawal during F.Y. 11-12	Intt. From savings A/c	Total	Expenditure during 11-12	Balance
1	2	3	4	5	6=3+4+5	7	8=6-7
1	Patna	17.84	231.62	3.19	252.65	57.62	195.03
2	Darbhangha	9.47	253.05	0.00	262.52	0.00	262.52
3	Samastipur	1.66	278.66	0.00	280.32	0.00	280.32
4	Muzaffarpur	31.37	288.05	6.38	325.80	170.00	155.80
<b>Total (A)</b>		<b>60.34</b>	<b>1051.38</b>	<b>9.57</b>	<b>1121.29</b>	<b>227.62</b>	<b>893.67</b>

### Assistance to Panchayat Samiti (2515001970001)

Sl. No.	Name of Zila Parishad	O.B. as on 01.04.11	Total drawal during F.Y.11 -12	Interest From savings A/c	Total	Expenditure during 11-12	Balance
1	2	3	4	5	6=3+4+5	7	8=6-7
1	Patna	42.82	473.67	1.96	518.45	48.02	470.43
2	Darbhangha	41.39	515.00	0.00	556.39	95.80	460.59
3	Samastipur	52.00	566.97	0.00	618.97	58.05	560.92
4	Muzaffarpur	63.28	608.70	0.00	671.98	96.39	575.59
<b>Total (B)</b>		<b>199.49</b>	<b>2164.34</b>	<b>1.96</b>	<b>2365.79</b>	<b>298.26</b>	<b>2067.53</b>

### Assistance to Gram Panchayat (2515001980001)

Sl. No.	Name of Zila Parishad	O.B. as on 01.04.11	Total drawal during F.Y.11 -12	Interest From savings A/c	Total	Expenditure during 11-12	Balance
1	2	3	4	5	6=3+4+5	7	8=6-7
1	Patna	495.30	2406.80	24.66	2926.76	510.66	2416.10
2	Darbhangha	711.00	2389.77	0.00	3100.77	902.52	2198.24
3	Samastipur	708.92	2792.73	0.00	3501.65	310.47	3191.19
4	Muzaffarpur	970.26	2827.00	0.00	3797.26	829.41	2967.85
<b>Total (C)</b>		<b>2885.48</b>	<b>10416.30</b>	<b>24.66</b>	<b>13326.44</b>	<b>2553.06</b>	<b>10773.38</b>
<b>Grant total (A+B+C)</b>		<b>3145.31</b>	<b>13632.02</b>	<b>36.19</b>	<b>16813.52</b>	<b>3078.94</b>	<b>13734.58</b>

(Source: Information furnished by concerned Zila Parishads)

# Appendix 3.1

## Drawal of funds on AC bills but retained with executing agencies

(Reference : Paragraph 3.2.6.4, Page 55)

(₹ in crore)

Sl. No.	Purpose	AC bill No.	Amount	Name of DDO	Remained in the accounts of	Position on
1	Construction of 09 Sub Divisional Hospitals.	26/09-10 (200/08-09)	20.38	US, Health	BMSIC	August 2012
2	Upgradation of Primary Health Centre (PHC) into Community Health Centre (CHC)	384/10-11	131.33 <sup>1</sup>	US, Health	BMSIC	August 2012
3	Construction of 100 Additional PHCs	326/10-11	19.93	US, Health	BMSIC	August 2012
		<b>Total 1</b>	<b>171.64</b>			
4	Construction of Jan Naik Karpoori Thakur Backward Class Hostel	--	29.51	US, BC & EBC department	BRPNNL	₹ 16.01 crore remained with BRPNNL as on August 2012
5	Construction of Jan Naik Karpoori Thakur Backward Class Hostel	--	10.74	US, BC & EBC department	BSBCFDC	October 2012
		<b>Total 2</b>	<b>40.25</b>			
6	Consultancy and design of hatchery	--	2.12	Animal and Fisheries Resources Department	Central Institute of Fisheries Education (CIFE)	July 2012
7	Purchase of Vehicles	154/10-11	0.71	Principal Chief forest conservator	State Forest Development Agency	April 2011
		<b>Total 1+2+Sl. 6 + 7</b>	<b>214.72</b>			

<sup>1</sup> Only ₹ 65.67 crore was drawn vide bill no. 384/10-11 (TV no. PBB- P7 dated 31.03.11) for construction of Primary Health Centre. However, State Health Society transferred this amount twice to Bihar Medical Services and Infrastructure Corporation Limited, Patna.

# Appendix 3.2

## Funds drawn on AC bills lying unspent in Remittances Head

(Reference : Paragraph 3.2.6.6, Page 57)

(₹ in crore)

Sl. No.	Purpose	AC bill No.	Amount	Name of DDO	Date of transfer	Amount Unutilised	Position on	Remarks
1	Construction of SC Hostel building Bhabhua	49/09-10	0.32	Director, SC&ST	05.10.09	0.32	July 12	Not received in Division
2	Construction of SC Hostel building Bhabhua	176/09-10	1.65	Director, SC&ST	18.02.2010	1.65	July 12	Due to non-availability of land
3	Construction of SC Hostel building Bettiah	129/09-10	0.96	Director, SC&ST	10.11.09	0.96	July 12	-
4	Construction of SC Hostel building Bettiah	122/10-11	1.00	Director, SC&ST	21.03.11	1.00	July 12	-
5	Construction of girls residential high school, Bhagalpur	2008-09	3.35	US BC & EBC department	2008-09	3.35	July 12	Due to non-availability of land
		<b>Total</b>	<b>7.28</b>			<b>7.28</b>		

# Appendix 3.3

## Results of test check of detailed contingent bills

(Reference : Paragraph 3.2.7.1, Page 58 )

(₹ in crore)

Sl. No.	Purpose	Period	Amount of AC bills	Amount of DC bills submitted	Date of Submission of DC bill	Balance
1	Mukhyamantri Setu Nirman Yojana	2006-07	201.00	0	--	-
2	Mukhyamantri Setu Nirman Yojana	2007-08	268.00	0	--	-
3	Mukhyamantri Setu Nirman Yojana	2008-09	160.83	0	--	-
4	Mukhyamantri Setu Nirman Yojana	2008-09	107.17	0	--	-
5	Mukhyamantri Setu Nirman Yojana	2009-10	88.42	0	--	-
6	Mukhyamantri Setu Nirman Yojana	2009-10	179.58	0	--	-
7	Mukhyamantri Setu Nirman Yojana	2010-11	66.00	833.26	19.07.2010	-
8	Mukhyamantri Setu Nirman Yojana	2010-11	68.00	130.52	03.09.2010	-
9	Mukhyamantri Setu Nirman Yojana	2010-11	134.00	106.75	15.01.2011	-
10	Mukhyamantri Setu Nirman Yojana	2011-12	88.44	167.09	30.07.2011	-
11	Mukhyamantri Setu Nirman Yojana	2011-12	85.76	132.79	19.09.2011	-
12	Mukhyamantri Setu Nirman Yojana	2011-12	93.80	0	--	-
		<b>Total 1</b>	<b>1541.00</b>	<b>1370.41</b>		<b>170.59</b>
13	Mid Day Meal	2004-05	31.52	20.53	-	10.99
14	Mid Day Meal	2005-06	71.21	70.09	--	1.12
15	Mid Day Meal	2005-06	49.09	31.67	--	17.42
16	Mid Day Meal	2005-06	126.08	85.33	--	40.75
17	Mid Day Meal	2005-06	10.00	4.61	--	5.39
18	Mid Day Meal	2005-06	20.59	4.38	--	16.21
19	Mid Day Meal	2006-07	161.77	69.18	--	92.59
20	Mid Day Meal	2006-07	76.89	73.36	--	3.53
21	Mid Day Meal	2006-07	52.49	42.29	--	10.20
22	Mid Day Meal	2006-07	123.38	106.86	--	16.52
23	Mid Day Meal	2006-07	4.62	2.31	--	2.31
24	Mid Day Meal	2006-07	96.30	96.30	--	0.00
25	Mid Day Meal	2006-07	2.56	2.56	--	0.00
26	Mid Day Meal	2006-07	8.39	6.00	--	2.39
27	Mid Day Meal	2007-08	194.00	178.96	--	15.04
28	Mid Day Meal	2007-08	208.53	208.53	--	0.00
29	Mid Day Meal	2007-08	74.65	42.84	--	31.81
30	Mid Day Meal	2007-08	48.32	29.03	--	19.29
31	Mid Day Meal	2007-08	8.52	3.15	--	5.37
32	Mid Day Meal	2007-08	8.26	5.13	--	3.13
33	Mid Day Meal	2007-08	90.35	23.78	--	66.57
34	Mid Day Meal	2007-08	9.49	7.69	--	1.80
35	Mid Day Meal	2007-08	13.51	3.44	--	10.07
36	Mid Day Meal	2008-09	16.17	16.17	--	0.00
37	Mid Day Meal	2008-09	1.08	0	--	1.08
38	Mid Day Meal	2008-09	51.85	51.85	--	0.00
39	Mid Day Meal	2008-09	89.49	89.49	--	0.00
40	Mid Day Meal	2008-09	1.68	0	--	1.68
41	Mid Day Meal	2008-09	40.94	37.28	--	3.66
42	Mid Day Meal	2008-09	72.64	72.64	--	0.00
43	Mid Day Meal	2008-09	58.51	58.51	--	0.00
44	Mid Day Meal	2008-09	4.43	3.25	--	1.18
45	Mid Day Meal	2008-09	5.20	5.20	--	0.00
46	Mid Day Meal	2008-09	10.10	4.15	--	5.95
47	Mid Day Meal	2008-09	4.43	3.82	--	0.61
48	Mid Day Meal	2008-09	186.47	113.91	--	72.56
49	Mid Day Meal	2008-09	2.39	0.49	--	1.90
50	Mid Day Meal	2008-09	4.16	0.23	--	3.93
51	Mid Day Meal	2008-09	1.43	0.60	--	0.83
52	Mid Day Meal	2008-09	2.28	2.28	--	0.00
53	Mid Day Meal	2009-10	108.84	108.84	--	0.00
54	Mid Day Meal	2009-10	128.31	128.31	--	0.00
55	Mid Day Meal	2009-10	5.35	5.35	--	0.00

## Appendix 3.3

(₹ in crore)

Sl. No.	Purpose	Period	Amount of AC bills	Amount of DC bills submitted	Date of Submission of DC bill	Balance
56	Mid Day Meal	2009-10	2.76	2.76	--	0.00
57	Mid Day Meal	2009-10	1.66	1.66	--	0.00
58	Mid Day Meal	2009-10	16.11	16.11	--	0.00
59	Mid Day Meal	2009-10	9.43	9.43	--	0.00
60	Mid Day Meal	2009-10	27.66	5.32	--	22.34
61	Mid Day Meal	2010-11	184.27	45.00	--	139.27
62	Mid Day Meal	2010-11	51.85	0.13	--	51.72
63	District Treasury	2010-11	102.04	18.59	--	83.45
64	Transport	2010-11	10.00	0.00	--	10.00
		<b>Total 2</b>	<b>2692.05</b>	<b>1919.39</b>		<b>772.66</b>
65	IG (Provision)	2009-12	<b>700.10</b>	<b>4.99</b>	-	<b>695.11</b>
66	Upgradation of Primary Health Centres into Community Health Centre	2008-09	118.00	118.00 <sup>2</sup>	25.05.2012	--
67	Construction of Health Sub Centre	2008-09	30.91	30.91 <sup>3</sup>	25.05.2012	--
68	Construction of sub divisional Hospital	2008-09	20.38	20.38 <sup>4</sup>	25.05.2012	--
		<b>Total 3</b>	<b>169.29</b>	<b>169.29</b>		<b>0.00</b>
		<b>Total 1+2+3+Sl 65</b>	<b>5102.44</b>	<b>3464.08</b>		<b>1638.36</b>

<sup>2</sup> whole amount of ₹ 118 crore remained in the bank accounts of State Health Society, Bihar As on 31 March 2012.

<sup>3</sup> whole amount of ₹ 30.91 crore remained in the bank accounts of State Health Society, Bihar As on 31 March 2012.

<sup>4</sup> whole amount of ₹ 20.38 crore remained in the bank accounts of Bihar Medical Services & Infrastructure corporation Ltd. as on 31 March 2012.

# Appendix 3.4

## Refund of Funds drawn on AC bills without utilization

(Reference : Paragraph 3.2.8, Page 58 )

(₹ in crore)

Sl.No	Purpose	Period of drawal	Amount of drawal	Name of DDO	When refunded	Amount	Delay in refunds
1	Mukhyamantri Zila VikashYojana	2005-10	30.00	Deputy Development Commissioner (DDC), East Champaran	June 2012	4.92	3 to 7 years
2	Mukhyamantri Zila VikashYojana	2005-09	30.00	DDC, Buxar	July 2012	2.36	3 to 7 years
3	Mid day Meal	2004-11	2692.05	NA	June 2011	462.78	2 months to 6 years
4	Construction	2007-08	199.20	Civil Surgeon	March 2012	100.00	4 years
5	Integrated Child Development Scheme	2003-10	52.68	Accounts Officer ICDS	July 2012	10.60	2 to 8 years
		<b>Total 1</b>	<b>3003.93</b>			<b>580.66</b>	
6	Construction of Block Offices	2007-09	5.11	DDC, Patna	August 2011	5.11	2 to 4 years
7	State Illness Assistance Fund	2009-10	10.00	Under Secretary, Health department	September 2010	10.00	5 months
8	Construction of building for residential school.	2011-12	35.00	Under Secretary SC/ST Welfare Department	July 2012	35.00	3 months
9	Education	2006-07	1.00	Under Secretary, Education Department	March 2010	1.00	3 years
		<b>Total 2</b>	<b>51.11</b>			<b>51.11</b>	
		<b>Grand Total 1+2</b>	<b>3055.04</b>			<b>631.77</b>	

## Funds drawn on AC bills and parked outside Government Accounts

(Reference : Paragraph 3.2.9, Page 59 )

(₹ in crore)

Sl.No	Purpose	Amounts drawn	Period of drawal	Name of Department	Amounts parked	Amount Parked with
1	Construction of health infrastructure	171.64 <sup>5</sup>	2009-11	Health and Family Welfare	171.64	Bihar Medical Services and Infrastructure Corporation Limited
2	Construction of Jan Naik Karpoori Thakur Backward Class Hostel	29.51	2008-12	Backward Classes and Extremely Backward Classes Welfare	16.01	Bihar Rajya Pul Nirman Nigam Limited
3	Construction of Jan Naik Karpoori Thakur Backward Class Hostel	10.74	2010-11	Backward Classes Welfare	10.74	Bihar State Backward Classes Finance Development Corporation
4	Chief Minister Merit Scholarship	108.94	2009-12		17.32	
<b>Total 1</b>		<b>320.83</b>			<b>215.71</b>	
5	Construction of E-Kisan Bhawan	2.86	2010-11	District Agriculture Officer Madhepura	1.52	District Agriculture Officer Madhepura
6	Construction of E - Kisan Bhawan	2.44	2010-11	District Agriculture Officer Buxar	0.22	District Agriculture Officer Buxar
7	Mukhyamantri Setu Nirman Yojana	250.70	2006-12	District Programme Offices	48.88	District Programme Offices
					5.05	Implementing authorities/agencies
<b>Total 2</b>		<b>256.00</b>			<b>55.67</b>	
<b>Total 1+2</b>		<b>576.83</b>		<b>Total</b>	<b>271.38</b>	

<sup>5</sup> Only ₹ 65.67 crore was drawn vide bill no. 384/10-11 (TV no. PBB- P7 dated 31.03.11) for construction of Primary Health Centre. However, State Health Society transferred this amount twice to Bihar Medical Services and Infrastructure Corporation Limited, Patna.

## Drawal of funds on GIA but retained with executing agencies

(Reference : Paragraph 3.2.10.3, Page 60 )

(₹ in crore)

Sl. No.	Purpose	GIA bill No.	Amount	Name of DDO	Remained in the accounts of	Position on
1	Construction of 09 SDHs	345/10-11	26.45	US, Health	BMSIC	08/2012
2	Upgradation of PHC into CHC	137/09-10	60.67	US, Health	BMSIC	08/2012
3	Construction of 14 SDHs and Nurses residences	376/11-12	19.03	US, Health	BMSIC	08/2012
4	Construction of 14 SDHs and Nurses residences	375/11-12	3.14	US, Health	BMSIC	08/2012
5	Construction of 14 SDHs and Nurses residences	110658315 dt.21.03.12	0.22	US, Health	BMSIC	08/2012
6	Construction of 14 SDHs and Nurses residences	373/11-12	12.00	US, Health	BMSIC	08/2012
7	Construction of 14 SDHs and Nurses residences	377/11-12	3.72	US, Health	BMSIC	08/2012
8	Construction of 14 SDHs and Nurses residences	378/11-12	2.62	US, Health	BMSIC	08/2012
9	Construction of building of District Programme Manager (DPM) in 25 districts.	371/11-12	22.31	US, Health	BMSIC	08/2012
10	Construction of building of DPM in 25 districts.	339/11-12	7.44	US, Health	BMSIC	08/2012
11	Construction of 15 district Medicine Store	369/11-12	5.32	US, Health	BMSIC	08/2012
12	Construction of 15 district Medicine Store	370/11-12	1.77	US, Health	BMSIC	08/2012
13	Renovation of Referral Hospital Katoria	110441950 dt.07.02.12	0.09	US, Health	BMSIC	08/2012
14	Referral hospital, Jale, Darbhanga	110576645 dt.21.03.12	0.29	US, Health	BMSIC	08/2012
15	Sadar Hospital, Khagaria	110656408 dt. 21.03.12	0.23	US, Health	BMSIC	08/2012
		<b>Total</b>	<b>165.30</b>			

## Drawal of funds on GIA but retained with executing agencies

(Reference : Paragraph 3.2.10.3, Page 60 )

(₹ in crore)

Sl. No	Records of which office checked	Amount of GIA received	Period	UC submitted for the amount	When checked	Remarks
1	BUDA, UD& HD and BUIDCO	123.99	2009-10	0	June to August 2012	Initially the amount was drawn by DD, UPED, UD&HD which was transferred to BUDA. BUDA kept ₹ 2.29 crore for DPR, contingency and remaining amount (₹ 121.70 crore) transferred to BUIDCO after 23 months. BUIDCO could spend only ₹ 7.05 crore and unspent amount of ₹ 114.65 crore was lying in its bank account (March 12)
2	Education Department and BSEIDC	158.55	2009-10	0	June to August 2012	BSEIDC could spend only ₹ 0.26 crore and kept ₹ 0.02 crore as centage charges. Balance amount (₹ 158.27 crore) remained unutilised ( August 2012)
3	Education Department and BSEIDC	41.67	2010-11	0	June to August 2012	BSEIDC could spend only ₹ 5.67 crore and balance amount of ₹ 36 crore remained unutilised (March 2012)
<b>Total</b>		<b>324.21</b>		<b>0</b>		

Notes : 1. BUIDCO denotes Bihar Urban Infrastructure Development Corporation Ltd., 2. BUDA denotes Bihar Urban Development Authority, 3. BSEIDC denotes Bihar State Education Infrastructure Development Corporation, 4. UPED denotes Urban Poverty Eradication Directorate, 5. UD&HD denotes Urban Development and Housing Department

# Appendix 3.8

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

(Reference : Paragraph 3.3, Page 62 )

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	2003-04 to 2009-10	2007-08	15-07-09	1989-90 to 1998-99	30 May 2008	No communication about placement has been received	One year and 15 days	Accounts from 2008-09 to 2011-12 is still awaited
					1999-2000 to 2001-02	28 April 2009			
					2002-03	14 May 2010			
2	Bihar State Housing Board, Patna	2004-05 onwards	2006-07	09-07-09	1994-95 to 1998-99	31 December 2008	No communication about placement has been received	2 years and 9 days	Accounts from 2007-08 to 2011-12 is still awaited
					1999-2000 to 2002-03	20 November 2009			
					2003-04	13 May 2010			
3	Bihar State Legal Services Authority, Patna	Permanent	2011-12	17-08-2012	2010-11	30 Nov. 2011	No communication about placement has been received	1 month and 17 days	-
4	Rajendra Agricultural University, Pusa, Samastipur	2010-11	2010-11	30 -03-2012	2008-09	23 Sept 2011	The SARs of years 1971-72 to 2006-07 have been sent to State Govt. for its placement before Legislature but no communication has been received.	8 month and 30 days	-

(₹ in crore)

Sl. No.	Name of Departments	Defalcation, misappropriation loss, theft, fraudulent and excess payment	
		Number	Amount
1	Education	04	1.50
2	Energy	02	0.05
3	Panchayati Raj	01	0.21
4	Registration, Excise and Prohibition	02	0.56
5	Rural Development	03	0.12
6	Rural Works	02	0.54
7	Urban Development and Housing	03	0.60
<b>Total</b>		<b>17</b>	<b>3.58</b>

(₹ in lakh)

Sl. No.	Department/ Unit	Brief Description	Period relating to	Nature	IR No./ Memo no. and Year	Para No.	Amount involved
1	Panchayati Raj / (ZP, Madhubani)	Amount collected through MRs were not deposited in ZP account	2009-10	Defalcation	215/2011-12	19	21.35
2	Urban Development and Housing (Nagar Parishad, Jehanabad)	The Cashier retained amount instead of depositing the same in Municipal fund	2008-09 to 2009-10	Misappropriation	742/2010-11	15	20.07
3	Urban Development and Housing (Nagar Parishad, Chhapra)	The Cashier defalcated the amount	2009-10	Defalcation	214/2011-12	16	10.17
4	Urban Development and Housing (Nagar Parishad, Gopalganj)	The Accountant -cum-cashier not deposited or short deposited in Municipal fund	2008-09 and 2009-10	Defalcation	184/2011-12	13(a)	30.00
5	Registration, Excise and Prohibition (Supdt.of Excise Muzaffarpur)	Defalcation of Government money	2010-11	Defalcation	1/2012-13	2(a)	41.29 <sup>6</sup>
6	Registration, Excise and Prohibition (Asstt.Commissioner of Excise Patna)	Defalcation of Government money	2010-11	Defalcation	61/2011-12	3(a)	14.67
7	Rural Works (Rosera Division)	Fraudulent measurement and un-authorized removal of bricks	2010-11	Fraudulent	19/2012-13	1	22.84
8	Rural Works (Rosera Division).	Fraudulent measurement and un-authorized removal of bricks	2010-11	Theft	19/2012-13	1	31.09
9	Energy (BSEB, Bhagalpur)	short totaling in the receipt side of Cash Book	2011-12	Defalcation	97/28.08.12		4.51

6 ₹ 41.29 lakh deposited through Treasury Challan.

## Appendix 3.10

(₹ in lakh)

Sl. No.	Department/ Unit	Brief Description	Period relating to	Nature	IR No./ Memo no. and Year	Para No.	Amount involved
10	Energy (BSEB,Hazipur)	Cash Book short amount in MR to DCR and the same amount not taken in Cash Book	2011-12	Defalcation	97/28.08.12		0.06
11	Education (DSE Jahanabad)	Some labourer were shown work in same period at same/different places	2008-09	Fraudulent payment	CASS I - 40 to 42/ 25.04.12		0.06
12	Education (DSE Samastipur)	Double payment made to food maker under MDM	2007	Excess double payment	CASS I - 300to 302/ 30.07.2012		0.02
13	Rural Development /DRDA Motihari	Amount debited from bank but not taken in Cash Book	2008	Suspected embezzlement	CASS I - 720 to 723/ 05.10.12		1.00
14	Rural Development /DRDA Kishanganj	Amount debited from bank but not taken in Cash Book	2010-11	Suspected embezzlement	CASS I - 724 to 727/ 05.10.12		11.05
15	Rural Development /DRDA Darbhanga	Double adjustment shown in bill by same cheque number	-	Excess adjustment	CASS I - 728 to 731/ 05.10.12		0.19
16	Education/ DSE Gopalgang	Adjustment shown by AG (A&E) without ascertaining availability of vouchers	2010	Excess adjustment	CASS I - 708 to 713/ 05.10.12		39.27
17	Education /DSE Rohtas	Adjustment shown by AG (A&E) without ascertaining availability of vouchers	-	Excess adjustment	CASS I - 714 to 719/ 05.10.12		111.09
<b>Total</b>							<b>358.73</b>

# Appendix 3.11

## Operation of Minor Head 800-'Other Expenditure' having substantial expenditure (₹ 10 crore and above)

(Reference : Paragraph 3.5, Page 64 )

(₹ in crore)					
Sl. No.	Major head	Nomenclature	Total Expenditure	Expenditure under Minor head 800	Percentage of expenditure under 800
1	2041	Taxes on Vehicle	22.31	15.85	71.04
2	2217	Urban Development	5,72.33	2,47.94	43.32
3	2250	Other Social Services	2,23.56	2,23.38	99.92
4	2401	Crop Husbandry	13,06.91	4,22.29	32.31
5	2405	Fisheries	39.09	19.35	49.50
6	4070	Capital Outlay on other Administrative Services	97.11	50.58	52.09
7	4700	Capital Outlay on Major Irrigation	6,17.61	4,54.60	73.61
8	4801	Capital Outlay on Power Projects	102.37	102.37	100.00
9	4859	Capital Outlay on Telecommunication and Electronic Industries	45.34	45.34	100.00
10	4885	Capital Outlay on Industries and Minerals	17.93	17.93	100.00
11	5452	Capital Outlay on Tourism	23.79	23.94	100.63 <sup>#</sup>
<b>Total</b>			<b>3068.35</b>	<b>1623.57</b>	

(#) Includes accounting recoveries to the extent of ₹ 0.15 crore and hence the percentage is more than 100.

(Source: Information received from the office of the AG (A&E), Bihar, Patna)

# Appendix 3.12

## Operation of Minor Head 800-'Other Receipts' having substantial receipts (₹ 10 crore and above)

(Reference : Paragraph 3.5, Page 64 )

(₹ in crore)

Sl. No.	Major head	Nomenclature	Total Receipt	Receipt under Minor head 800	Percentage of receipt under 800
1	0029	Land Revenue	167.49	69.80	41.67
2	0059	Public Works	10.06	10.03	99.70
3	0210	Medical and Public Health	23.91	10.71	44.79
4	0515	Other Rural Development Programmes	29.85	27.19	91.09
5	1054	Roads and Bridges	60.35	60.78	100.71 <sup>#</sup>
	<b>Total</b>		<b>291.66</b>	<b>178.51</b>	

<sup>#</sup> Includes refunds of revenue to the extent of ₹ 0.43 crore and hence the percentage is more than 100.  
(Source: Information received from the office of the AG (A&E), Bihar, Patna)

