

# Appendix-1.1

(Reference: Paragraph 1; Page 1)

## State profile

A. General Data						
Sl. No.	Particulars		Figures			
1	Area		94,163 sq. km.			
2	Population as per 2011 Census		10.38 crore			
3	Density of population (as per 2011 Census) (All India density = 382 persons per Sq. Km.)		1,106 persons per sq. km.			
4	Population Below Poverty Line (BPL) (All India average = 21.90 per cent)		33.70 per cent			
5	Literacy (as per 2011 Census) (All India Average 73.00 per cent)		61.80 per cent			
6	Infant mortality (per 1,000 live births) (All India average = 37 per 1000 live births )		42			
7	Life Expectancy at birth (All India average =68.30 years)		68.40 years			
8	Gross State Domestic Product (GSDP) 2016-17 at current prices (₹ in crore)		4,38,030			
9	Per capita GSDP <sup>1</sup> CAGR <sup>2</sup> (2007-08 to 2016-17 )	Bihar	14.70			
		General Category States	13.20			
10	GSDP CAGR (2007-08 to 2016-17 )	Bihar	16.20			
		General Category States	15.20			
11	Population growth (2007-08 to 2016-17)	Bihar	12.40			
		General Category States	11.90			
B Financial data						
Sl. No.	Particulars		Figures (in per cent)			
1	CAGR		2007-08 to 2015-16		2015-16 to 2016-17	
			General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts	14.58	16.56	11.52	9.84
	b.	of Own Tax Revenue	14.80	22.30	13.50	(-) 6.71
	c.	of Non-Tax Revenue	9.45	19.50	12.10	9.95
	d.	of Total Expenditure	15.84	17.42	15.31	12.83
	e.	of Capital Expenditure	14.53	10.56	17.91	20.88
	f.	of Revenue Expenditure on Education	16.86	16.49	9.86	2.87
	g.	of Revenue Expenditure on Health	18.43	15.30	14.92	34.46
	h.	of Salaries and Wages	14.89	11.01	13.06	5.76
	i.	of Pension	17.17	19.80	10.63	5.78

(Source: MoSPI's Press Release dated 01.08.2017)

<sup>1</sup> GSDP = Gross State Domestic Product.

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

## Appendix-1.2

(Reference: Paragraph 1.1; Page 1)

### Part A: Structure and form of Government Accounts

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

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

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

(Source: Finance Accounts for the year 2016-17)

## Appendix-1.3

(Reference: Paragraph 1.1.1. Page 1)  
Abstract of Receipts and Disbursements of the year 2016-17

(₹ in crore)

Receipts				Disbursements					
2015-16		2016-17		2015-16		2016-17			
						Non-Plan	Plan	Total	
<b>Section-A: Revenue</b>									
96,123.10	I	Revenue receipts	1,05,584.99	83,615.94	I	Revenue expenditure	61,189.34	33,575.84	94,765.18
25,449.18		Tax revenue	23,742.26	27,972.30		General Services	30,086.62	520.38	30,607.00
2,185.64		Non-tax revenue	2,403.12	35,943.04		Social Services	14,667.06	26,069.57	40,736.63
48,922.68		State's share of Union Taxes	58,880.59	18,605.32		Education, Sports, Art and Culture	8,839.55	10,312.36	19,151.91
3,434.43		Non-Plan grants	4,505.51	3,480.57		Health and Family Welfare	2660.03	1,962.43	4,622.46
13,886.33		Grants for State Plan Schemes	13,952.92	3,694.34		Water Supply, Sanitation, Housing and Urban Development	1801.09	5,662.18	7,463.27
2,244.84		Grants for Central and Centrally Sponsored Plan Schemes	2,100.59	140.90		Information and Broadcasting	82.58	49.88	132.46
				4055.64		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	142.16	2,084.79	2,226.95
				174.05		Labour and Labour Welfare	95.67	292.13	387.80
				5739.12		Social Welfare and Nutrition	989.87	5,707.74	6,697.61
				53.10		Others	56.11	(-) 1.94	54.17
				19,696.39		Economic Services	16,431.36	6,985.89	23,417.25
				3,515.00		Agriculture and Allied Activities	792.51	1,494.05	2,286.56
				4,921.49		Rural Development	5,747.32	2,604.98	8,352.30
				0.00		Special areas programmes	0.00	0.00	0.00
				1,151.38		Irrigation and Flood Control	917.64	130.62	1,048.26
				6,151.41		Energy	6,960.91	737.38	7,698.29
				1,200.80		Industry and Minerals	150.27	737.29	887.56
				1,712.33		Transport	1,612.09	175.10	1,787.19
				0.00		Science, Technology and Environment	0.00	0.00	0.00
				1,043.99		General Economic Services	250.62	1,106.47	1,357.09
				4.21		Grants-in-aid and Contributions	4.30	0.00	4.30
			1,05,584.99	83,615.94		<b>Total</b>			94,765.18
	II	Revenue deficit carried over to Section B		12,507.16	II	Revenue surplus carried over to Section B			10,819.81
96,123.10		<b>Total</b>	1,05,584.99	96,123.10		<b>Total</b>			1,05,584.99

Receipts				Disbursements					
2015-16			2016-17	2015-16		2016-17			
						Non-Plan	Plan	Total	
		<b>Section-B Others</b>							
6,337.11	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	11,716.72		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		23,966.02	IV	Capital outlay	16.49	27,191.91	27,208.40
				3,617.03		General Services	3.60	2,086.75	2,090.35
				2,740.48		Social Services	12.89	3,579.60	3,592.49
				549.82		Education, Sports, Art and Culture	0.00	1,074.46	1,074.46
				1,090.75		Health and Family Welfare	0.00	870.43	870.43
				823.52		Water Supply, Sanitation, Housing and Urban Development	12.89	1,309.77	1,322.66
				(-0.05)		Information and Broadcasting	0.00	0.00	0.00
				18.60		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	21.43	21.43
				101.00		Social Welfare and Nutrition	0.00	63.70	63.70
				156.84		Others social services	0.00	239.81	239.81
				17,608.51		Economic Services	0.00	21,525.56	21,525.56
				604.93		Agriculture and Allied Activities	0.00	127.89	127.89
				8,012.63		Rural Development	0.00	7,891.74	7,891.74
				0.00		Special areas programmes	0.00	0.00	0.00
				1,684.65		Irrigation and Flood Control	0.00	1,795.68	1,795.68
				2,793.96		Energy	0.00	5,738.56	5,738.56
				29.34		Industry and Minerals	0.00	228.11	228.11
				4,417.33		Transport	0.00	5,601.20	5,601.20
				65.65		General Economic Services	0.00	142.38	142.38
18.50	V	Recoveries of Loans and Advances	23.31	621.23	V	Loans and Advances disbursed	41.57	72.30	113.87
3.65		From Power Projects/Others	7.99	140.78		For Power Projects	17.75	57.30	75.05
14.85		From Government Servants	15.32	23.00		To Government Servants	21.38	0.00	21.38
		From Others		457.45		To Others	2.44	15.00	17.44
12,507.16	VI	Revenue surplus brought down	10,819.81		VI	Revenue deficit brought down			
18,383.01	VII	Public debt receipts	21,576.76	4,124.85	VII	Repayment of Public debt			4,214.57
		External debt				External debt			

Receipts				Disbursements					
2015-16		2016-17		2015-16		2016-17			
						Non-Plan	Plan	Total	
17,565.04		Internal debt other than Ways and Means Advances and Overdrafts	20,065.17		3,422.74			3,460.49	
		Net transactions under Ways and Means Advances							
		Net transactions under overdraft							
817.97		Loans and Advances from Central Government	1,511.59		702.11			754.08	
		<b>Inter -State Settlement</b>							
4,477.41	VIII	<b>Appropriation to Contingency Fund</b>		5,437.85	4,477.41			5,437.85	
	IX	<b>Amount transferred to Contingency Fund</b>							
49,105.88	X	<b>Public Account Receipts</b>		61,730.38	45,922.84			57,267.94	
1,203.48		Small Savings and Provident Funds	1,263.08			1,163.45			
1,760.84		Reserve Funds	1,074.88			1,204.03			
628.29		Suspense and Miscellaneous	660.28			1,554.67			
10,619.24		Remittance	9,536.13			9,543.18			
34,894.03		Deposits and Advances	49,196.01			43,802.61			
	XI	<b>Closing Overdraft from Reserve Bank of India</b>			11,716.72			17,062.20	
					124.56	114.90			
					558.08	527.86			
					11,034.08	16,419.44			
1,86,952.17		<b>Total</b>	2,16,889.82		1,86,952.17			2,16,889.82	

(Source: Finance Accounts for the year 2016-17)

## Appendix-1.4

(Reference: Paragraph 1.1.3; Page 5)  
Actuals and Budget Estimates for 2016-17

(₹ in crore)

Particulars	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
<b>Revenue Receipts</b>	<b>1,24,590.24</b>	<b>1,05,584.99</b>	(-)19,005.25	(-)15.25
Own Tax Revenue	29,730.27	23,742.26	(-)5,988.01	(-)20.14
Non Tax Revenue	2,358.11	2,403.12	45.01	1.91
Share of Union Taxes and Duties	58,359.72	58,880.59	520.87	0.89
Grant-in-aid from GoI	34,142.14	20,559.02	(-)13,583.12	(-)39.78
<b>Revenue Expenditure</b>	<b>1,09,940.78</b>	<b>94,765.18</b>	(-)15,175.60	(-)13.80
<b>General Services</b>	<b>36,184.67</b>	<b>30,607.00</b>	(-)5,577.67	(-)15.41
Organs of State	1,335.96	1,052.87	(-)283.09	(-)21.19
Fiscal Services	1,088.76	735.51	(-)353.25	(-)32.45
Interest Payments & Servicing of Debt	8,740.94	8,773.56	32.62	0.37
Administrative services	8,733.71	7,537.07	(-)1,196.64	(-)13.70
Pension and Miscellaneous General Services	16,285.30	12,507.99	(-)3,777.31	(-)23.19
<b>Social Services</b>	<b>47,146.59</b>	<b>40,736.63</b>	(-)6,409.96	(-)13.60
Education, Sports, Art and Culture	21,769.61	19,151.91	(-)2,617.71	(-)12.02
Health and Family Welfare	6,792.80	4,622.46	(-)2,170.34	(-)31.95
Water Supply, Sanitation, Housing and Urban Development	5,893.58	7,463.27	1,569.69	26.63
Information and Broadcasting	202.72	132.46	(-)70.26	(-)34.66
Welfare of SC, ST and other BCs	3,582.81	2,226.95	(-)1,355.85	(-)37.84
Labour and Labour Welfare	726.70	387.80	(-)338.90	(-)46.64
Social Welfare and Nutrition	8,098.04	6,697.61	(-)1,400.43	(-)17.29
Others	80.33	54.17	(-)26.16	(-)32.57
<b>Economic Services</b>	<b>26,604.53</b>	<b>23,417.25</b>	(-)3,187.28	(-)11.98
Agriculture and Allied Services	4,031.93	2,286.56	(-)1,745.37	(-)43.29
Rural Development	10,629.73	8,352.30	(-)2,277.43	(-)21.43
Irrigation & Flood Control	1,152.23	1,048.26	(-)103.97	(-)9.02
Energy	5,347.18	7,698.29	2,351.11	43.97
Industries & Minerals	964.61	887.56	(-)77.05	(-)7.99
Transport	2,055.76	1,787.19	(-)268.57	(-)13.06
General Economic Services	2,423.09	1,357.09	(-)1,066.00	(-)43.99
<b>Grant-in-aid and Contributions</b>	<b>4.99</b>	<b>4.30</b>	(-)0.69	(-)13.83
<b>Capital Expenditure</b>	<b>34,755.49</b>	<b>27,208.40</b>	(-)7,547.09	(-)21.71
<b>General Services</b>	<b>2,959.84</b>	<b>2,090.35</b>	(-)869.49	(-)29.38
<b>Social Services</b>	<b>3,924.07</b>	<b>3,592.49</b>	(-)331.58	(-)8.45
Education, Sports, Art and Culture	1,052.92	1,074.46	21.54	2.05
Health and Family Welfare	924.75	870.43	(-)54.32	(-)5.87
Water Supply, Sanitation, Housing and Urban Development	1,435.29	1,322.66	(-)112.63	(-)7.85
Information and Broadcasting	0.00	0.00	0.00	0.00
Welfare of SC, ST and other BCs	37.00	21.43	(-)15.57	(-)42.08
Social Welfare and Nutrition	474.11	63.70	(-)410.41	(-)86.56
Other	0.00	239.81	239.81	239.81
<b>Economic Services</b>	<b>23,223.13</b>	<b>21,525.56</b>	(-)1,697.57	(-)7.35
Agriculture and Allied Services	243.75	127.89	(-)115.86	(-)47.53
Rural Development	6,244.44	7,891.74	1,647.30	26.38
Irrigation & Flood Control	1,695.22	1,795.68	100.46	5.93
Energy	8,582.51	5,738.56	(-)2,843.95	(-)33.14
Industries & Minerals	109.98	228.11	118.13	107.41
Transport	5,668.07	5,601.20	(-)66.87	(-)1.18
General Economic Services	679.16	142.38	(-)536.78	(-)79.04
<b>Revenue Surplus (+)/ deficits (-)</b>	<b>14,649.46</b>	<b>10,819.81</b>	(-)3,829.65	(-)26.14
<b>Fiscal Deficits (-)</b>	<b>16,014.26</b>	<b>16,479.15</b>	<b>464.89</b>	<b>2.90</b>
<b>Primary surplus (+)/ deficits (-)</b>	<b>(-)7,835.44</b>	<b>(-)8,288.45</b>	<b>453.01</b>	<b>5.78</b>

(Source: Budget Estimate of Government of Bihar and Finance Accounts for the year 2016-17).



## Appendix-1.5

(Reference: Paragraph 1.2.2; Pages 7)  
Time series data on State Government finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>59,567</b>	<b>68,919</b>	<b>78,417</b>	<b>96,123</b>	<b>1,05,585</b>
<b>(i) Tax Revenue</b>	<b>16,253(27)</b>	<b>19,961 (29)</b>	<b>20,750 (26)</b>	<b>25,449(26)</b>	<b>23,742(23)</b>
Taxes on Sales, Trade, etc.	8,671(53)	8,453(42)	8,607 (41)	10,603(42)	11,873(50)
State Excise	2,430 (15)	3,168 (16)	3,217 (16)	3,142(12)	30(0)
Taxes on Vehicles	673 (4)	837 (4)	964 (5)	1,081(4)	1,257(5)
Stamps and Registration fees	2,173 (14)	2,712 (14)	2,699 (13)	3,409(13)	2,982(13)
Land Revenue	205 (1)	202 (1)	277 (1)	695(3)	971(4)
Taxes on Goods and Passengers	1,932 (12)	4,349 (22)	4,451 (21)	6,087(24)	6,245(26)
Other Taxes	169 (1)	240 (1)	535 (3)	432(2)	384(2)
<b>(ii) Non-Tax Revenue</b>	<b>1,135 (2)</b>	<b>1,545 (2)</b>	<b>1,558 (2)</b>	<b>2,186(2)</b>	<b>2,403(2)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>31,901(54)</b>	<b>34,829(51)</b>	<b>36,963 (47)</b>	<b>48,923(51)</b>	<b>58,881(56)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>10,278(17)</b>	<b>12,584(18)</b>	<b>19,146 (24)</b>	<b>19,565(21)</b>	<b>20,559(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>25</b>	<b>15</b>	<b>1493</b>	<b>19</b>	<b>23</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>59,592</b>	<b>68,934</b>	<b>79,910</b>	<b>96,142</b>	<b>1,05,608</b>
<b>5. Public Debt Receipts</b>	<b>9,554</b>	<b>9,907</b>	<b>13,917</b>	<b>18,383</b>	<b>21,577</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,046	9,357	13,199	17,565	20,065
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	508	550	718	818	1,512
<b>6. Inter- State Settlement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7. Total Receipts in the Consolidated Fund (4+5+6)</b>	<b>69,146</b>	<b>78,841</b>	<b>93,827</b>	<b>1,14,525</b>	<b>1,27,185</b>
<b>8. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9. Public Account Receipts</b>	<b>27,066</b>	<b>33,458</b>	<b>40,251</b>	<b>49,106</b>	<b>61,730</b>
<b>10. Total Receipts of the State (7+8+9)</b>	<b>96,212</b>	<b>1,12,299</b>	<b>1,34,078</b>	<b>1,63,631</b>	<b>1,88,915</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>11. Revenue Expenditure</b>	<b>54,466</b>	<b>62,477</b>	<b>72,570</b>	<b>83,616</b>	<b>94,765</b>
Plan	16,892 (31)	19,096 (31)	25,511 (35)	29,651(35)	33,576(35)
Non-Plan	37,574 (69)	43,381 (69)	47,059 (65)	53,965(65)	61,189(65)
General Services (including interest payments)	18,645 (34)	22,018 (35)	26,408 (36)	27,972(33)	30,607(32)
Social Services	23,107 (43)	26,395 (42)	31,713 (44)	35,943(43)	40,737(43)
Economic Services	12,710 (23)	14,060 (23)	14,445 (20)	19,697(24)	23,417(25)
Grants-in-aid and contributions	4	4	4	4	4
<b>12. Capital Expenditure</b>	<b>9,585</b>	<b>14,001</b>	<b>18,150</b>	<b>23,966</b>	<b>27,208</b>
Plan	9,492 (99)	13,904 (99)	18,092 (99)	23,930(99)	27,192(100)
Non-Plan	93(1)	97(1)	58 (1)	36(1)	16(0)
General Services	717(7)	1,333(10)	1,748 (10)	3,617(15)	2,090(8)
Social Services	1,331(14)	1,858(13)	1,674 (9)	2,740(11)	3,592(13)
Economic Services	7,537(79)	10,810(77)	14,728 (81)	17,609(74)	21,526(79)
<b>13. Disbursement of Loans and Advances</b>	<b>2,086</b>	<b>807</b>	<b>369</b>	<b>621</b>	<b>114</b>
<b>14. Total (11+12+13)</b>	<b>66,137</b>	<b>77,285</b>	<b>91,089</b>	<b>1,08,203</b>	<b>1,22,087</b>
<b>15. Repayments of Public Debt</b>	<b>3,070</b>	<b>3,120</b>	<b>3,609</b>	<b>4,125</b>	<b>4,215</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,585	2,559	2,975	3,423	3,461
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-

	2012-13	2013-14	2014-15	2015-16	2016-17
Loan and Advances from Government of India	485	561	634	702	754
<b>16. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>17. Inter State settlement</b>	-	-	-	-	-
<b>18. Total disbursement out of Consolidated Fund (14+15+16+17)</b>	<b>69,207</b>	<b>80,405</b>	<b>94,698</b>	<b>1,12,328</b>	<b>1,26,302</b>
<b>19. Contingency Fund disbursements</b>	-	-	-	-	-
<b>20. Public Account disbursements</b>	<b>24,799</b>	<b>29,453</b>	<b>39,200</b>	<b>45,923</b>	<b>57,268</b>
<b>21. Total disbursement by the State (18+19+20)</b>	<b>94,006</b>	<b>1,09,858</b>	<b>1,33,898</b>	<b>1,58,251</b>	<b>1,83,570</b>
<b>Part C. Deficits</b>					
<b>22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)</b>	<b>5,101</b>	<b>6,442</b>	<b>5,847</b>	<b>12,507</b>	<b>10,820</b>
<b>23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)</b>	<b>(-) 6,545</b>	<b>(-) 8,351</b>	<b>(-)11,179</b>	<b>(-)12,061</b>	<b>(-)16,479</b>
<b>24. Primary Deficit/ Primary Surplus (23+25)</b>	<b>(-)2,117</b>	<b>(-) 2,892</b>	<b>-5,050</b>	<b>(-)4,963</b>	<b>(-)8,288</b>
<b>Part D. Other data</b>					
<b>25. Interest Payments (included in revenue expenditure)</b>	<b>4,428</b>	<b>5,459</b>	<b>6,129</b>	<b>7,098</b>	<b>8,191</b>
<b>26. Financial Assistance to local bodies etc.</b>	<b>17,454</b>	<b>18,935</b>	<b>22,359</b>	<b>26,426</b>	<b>36,209</b>
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>2,82,368</b>	<b>3,17,101</b>	<b>3,42,951</b>	<b>3,81,501</b>	<b>4,38,030</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>76,503</b>	<b>86,939</b>	<b>99,056</b>	<b>1,16,578</b>	<b>1,38,722</b>
<b>29. Outstanding guarantees (year end)</b>	<b>1,089</b>	<b>1,090</b>	<b>2,001</b>	<b>4,721</b>	<b>4,460</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>2,046</b>	<b>2,,587</b>	<b>5,315</b>	<b>9,397</b>	<b>13,053</b>
<b>31. Number of incomplete projects</b>	<b>298</b>	<b>227</b>	<b>211</b>	<b>144</b>	<b>130</b>
<b>32. Capital blocked in incomplete projects</b>	<b>1,488</b>	<b>1,274</b>	<b>1,301</b>	<b>1,728</b>	<b>1,521</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax Revenue/GSDP	5.76	6.29	6.05	6.67	5.42
Non-Tax Revenue/GSDP	0.40	0.49	0.45	0.57	0.55
Central Transfers/GSDP	11.30	10.98	10.78	12.82	13.44
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	23.42	24.37	26.56	28.36	27.87
Total Expenditure/Revenue Receipts	111.03	112.14	116.16	112.57	115.63
Revenue Expenditure/ Total Expenditure	82.35	80.84	79.67	77.28	77.62
Expenditure on Social Services/ Total Expenditure	34.94	34.15	34.82	33.22	33.37
Expenditure on Economic Services/ Total Expenditure	19.22	18.19	15.86	18.20	19.18
Capital Expenditure/Total Expenditure	14.49	18.12	19.93	22.15	22.29
Capital Expenditure on Social and Economic Services/Total Expenditure	13.41	16.39	18.01	18.81	20.57
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue Surplus/GSDP	1.81	2.03	1.70	3.28	2.47
Fiscal deficit/GSDP	(-) 2.32	(-) 2.63	(-) 3.26	(-) 3.16	(-) 3.76
Primary Surplus /GSDP	(-) 0.75	(-) 0.91	(-) 1.47	(-) 1.30	(-) 1.89
Revenue Surplus/Fiscal Deficit	(-) 77.94	(-) 77.14	(-) 52.30	(-) 103.70	(-) 65.66
<b>IV Management of Fiscal Liabilities (in per cent)</b>					
Fiscal Liabilities/GSDP	27.09	27.42	28.88	30.56	31.67
Fiscal Liabilities/Revenue Receipts	128.43	126.15	126.32	121.28	131.38
Fiscal Liabilities/States own resources	439.98	404.25	444.04	421.85	530.59

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

(Source: Finance Accounts of the respective years).

## Appendix-1.6

(Reference: Paragraphs 1.5.1; Page 21)

### Summarised financial position of the Government of Bihar as on 31 March 2017

(₹ in crore)

As on 31/03/2016	LIABILITIES		As on 31/03/2017
<b>79,990.32</b>	<b>Internal Debt</b>		<b>96,595.00</b>
	Market Loans bearing interest	64,988.93	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	31,584.31	
<b>8,838.31</b>	<b>Loans and Advances from Central Government</b>		<b>9,595.81</b>
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	54.02	
	Loans for State Plan Schemes	9,493.38	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
<b>350.00</b>	<b>Contingency Fund</b>		<b>350.00</b>
<b>8,791.50</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>8,891.14</b>
<b>17,522.74</b>	<b>Deposits</b>		<b>22,916.84</b>
<b>4,269.58</b>	<b>Reserve Funds</b>		<b>4,140.43</b>
<b>74.01</b>	<b>Inter State settlement</b>		<b>74.01</b>
<b>46,142.07</b>	<b>Surplus on Government Account</b>		<b>56,961.88</b>
	(i) Less Revenue Surplus of the current year	10,819.81	
	(ii) Accumulated Surplus at the beginning of the year	46,142.07	
<b>1,65,978.53</b>			<b>1,99,525.11</b>
	<b>ASSETS</b>		
<b>1,28,001.82</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>1,55,210.22</b>
	Investments in shares of Companies, Corporations, etc.	15,916.47	
	Other Capital Outlay	1,39,293.75	
<b>20,857.73</b>	<b>Loans and Advances</b>		<b>20,948.29</b>
	Loans for Power Projects	15,520.91	
	Other Development Loans	5,342.02	
	Loans to Government servants and Miscellaneous loans	85.36	
<b>1,186.60</b>	<b>Remittances</b>		<b>1,193.65</b>
<b>150.69</b>	<b>Advances</b>		<b>151.39</b>
<b>4,064.97</b>	<b>Suspense and Miscellaneous Balances</b>		<b>4,959.36</b>
<b>11,716.72</b>	<b>Cash</b>		<b>17,062.20</b>
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank	114.90	
	Departmental Cash Balance	185.60	
	Permanent Advances	342.26	
	Cash Balance Investments including earmarked funds	16,419.44	
<b>1,65,978.53</b>			<b>1,99,525.11</b>

(Source: Finance Accounts for the year 2016-17).

## Appendix-2.1

(Reference: Paragraph 2.3.1; Page 28)

### Excess over provisions of previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	No. of Grants/ Appropriation	Name of the Grants/ Department	Amount of excess pending for regularisation	Status of regularisation of excess expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1977-78	24	Forest	0.06	Opinion of Finance Department for regularisation of excess expenditure has been sent to Public Accounts Committee (PAC).	
2	1978-79	27	Mines and Minerals	0.32	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
3	1982-83	22	Dairy Development	0.98	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
4	1984-85	3	Council of Ministers, Election	2.62	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
5		14	Health and Family Welfare	0.01	-	Reply of department has not been received.
6	1987-88	9	Sales Tax	0.61	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
7		38	Animal Husbandry	6.92	Matter is subjudice	
8	1988-89	9	Sales Tax	0.46	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
9		38	Animal Husbandry	6.13	Matter is sub judice	
10	1989-90	27	Family Welfare	0.35	-	Reply of department has not been received.
11		38	Animal Husbandry	8.65	Matter is subjudice	
12	1990-91	37	Minor Irrigation, Land and Water Conservation	18.26	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
13		38	Animal Husbandry	29.29	Matter is subjudice	
14	1991-92	38	Animal Husbandry	70.72	Matter is subjudice	
15	1992-93	38	Animal Husbandry	87.77	Matter is subjudice	
16	1993-94	37	Animal Husbandry	125.03	Matter is subjudice	
17	1994-95	37	Animal Husbandry	170.61	Matter is subjudice	

Sl. No.	Year	No. of Grants/Appropriation	Name of the Grants/Department	Amount of excess pending for regularisation	Status of regularisation of excess expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
18	1995-96	37	Animal Husbandry	146.49	Matter is subjudice	
19	1996-97	37	Animal Husbandry	6.37	Matter is subjudice	
20	1998-99	30	Minorities Welfare	0.33	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
21	1999-00	40	Revenue and Land Reforms	0.01	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
22	2003-04	11	Excise and Prohibition	0.44	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
23	2004-05	20	Health and Family Welfare	0.03	-	Reply of department has not been received.
24	2004-05	21	Higher Education	5.54	Letter sent to Finance Department for regularisation of excess expenditure.	
25	2010-11	5	Secretariat of the Governor	0.35	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
26	2015-16	35	Planning and Development Department	119.01	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
<b>Total</b>				<b>807.36</b>		

(Source: Information furnished by Finance Department, Government of Bihar.)

## Appendix-2.2

(Reference: Paragraph 2.3.2; Page 28)

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

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>(A) REVENUE</b>							
1	1-Agriculture Department	2,698.13	178.68	2,876.81	1,662.15	1,214.66	42.22
2	2- Animal and Fisheries Resource Department	544.19	56.15	600.34	466.80	133.54	22.24
3	3-Building Construction Department	619.70	7.90	627.60	439.86	187.74	29.91
4	4-Cabinet Secretariat Department	356.79	3.45	360.24	224.56	135.68	37.66
5	9- Co-operative Department	534.84	9.26	544.10	426.49	117.61	61.62
6	11-BC &MBC Welfare Department	1,959.54	412.32	2,371.86	1,450.04	921.82	38.86
7	15- Pension	16,285.30	0.30	16,285.60	12,514.52	3,771.08	23.16
8	18- Food and Consumer Protection Department	2,143.22	19.98	2,163.20	1,065.68	1,097.52	50.74
9	20- Health Department	7,321.68	779.07	8,100.75	4,749.79	3,350.96	41.37
10	23-Industries Department	711.38	19.72	731.10	540.07	191.03	26.13
11	25-Information and Technology Department	239.98	75.90	315.88	214.80	101.08	32.00
12	26-Labour Resource Department	685.75	5.37	691.12	418.11	273.01	39.50
13	27-Law Department	819.55	7.52	827.07	537.77	289.30	34.98
14	33-General Administration Department	532.40	146.13	678.53	508.64	169.89	25.04
15	35-Planning and Development Department	2,251.59	75.66	2,327.25	1,036.16	1,291.09	55.48
16	37- Rural Works Department	1,381.19	200.00	1,581.19	1,149.02	432.17	27.33
17	39-Disaster Management Department	597.94	1,205.61	1,803.55	593.52	1,210.03	67.09
18	40- Revenue and Land Reforms Department	810.25	8.81	819.06	455.42	363.64	44.40
19	42-Rural Development Department	5,434.94	4,842.57	10,277.51	5,809.16	4,468.35	43.48
20	44-SC and ST Welfare Department	1,627.64	13.08	1,640.72	1,142.73	497.99	30.35
21	48- Urban Development and Housing Department	3,409.36	1,213.38	4,622.74	3,377.92	1,244.82	26.93
22	49-Water Resources Department	869.12	351.43	1,220.55	878.32	342.23	28.04
23	50- Minor Water Resource Department	307.62	34.50	342.12	239.48	102.64	30.00
24	51-Social Welfare Department	4,871.17	1,773.02	6,644.19	4,845.24	1,798.95	27.08
<b>Total Revenue</b>		<b>57,013.27</b>	<b>11,439.81</b>	<b>68,453.08</b>	<b>44,746.25</b>	<b>23,706.83</b>	<b>34.63</b>

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>(B) CAPITAL</b>							
25	3-Building Construction Department	2,560.46	317.81	2,878.27	1,340.46	1,537.81	53.43
26	9- Co-operative Department	135.16	33.08	168.24	47.57	120.67	71.72
27	10-Energy Department	9,017.69	2,126.65	11,144.34	5,813.60	5,330.74	47.83
28	20- Health Department	913.01	207.28	1,120.29	859.06	261.23	23.32
29	22-Home Department	410.51	75.94	486.45	374.68	111.77	22.98
30	35-Planning and Development Department	1,252.30	0.00	1,252.30	973.74	278.56	22.24
31	36- Public Health Engineering Department	1,334.67	410.00	1,744.67	1,164.09	580.58	33.28
32	46-Tourism Department	640.71	43.00	683.71	63.09	620.62	90.77
33	49-Water Resources Department	1,409.94	776.79	2,186.73	1,675.41	511.32	23.38
34	50- Minor Water Resource Department	285.28	0.00	285.28	124.23	161.05	56.45
35	51-Social Welfare Department	145.93	87.38	233.31	18.28	215.03	92.16
<b>Total Capital</b>		<b>18,105.66</b>	<b>4,077.93</b>	<b>22,183.59</b>	<b>12,454.21</b>	<b>9,729.38</b>	<b>43.86</b>
<b>Grand Total (A+B)</b>		<b>75,118.93</b>	<b>15,517.74</b>	<b>90,636.67</b>	<b>57,200.46</b>	<b>33,436.21</b>	<b>36.89</b>

(Source: Appropriation Accounts for the year 2016-17)

## Appendix-2.3

(Reference: Paragraph 2.3.4; Page 31)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
<b>Revenue (Charged)</b>					
1	15-Pension	10.70	10.44	0.26	0.15
2	28-High Court of Bihar	111.56	108.30	3.26	16.25
<b>(A)</b>	<b>Total for Revenue (Charged)</b>	<b>122.26</b>	<b>118.74</b>	<b>3.52</b>	<b>16.40</b>
<b>Revenue (Voted)</b>					
3	1-Agriculture Department	2,698.13	1,662.15	1,035.98	178.68
4	2-Animal and Fisheries Resource Department	544.19	466.80	77.39	56.15
5	3-Building Construction Department	619.70	439.86	179.84	7.89
6	4-Cabinet Secretariat Department	356.78	224.56	132.22	3.45
7	7-Vigilance Department	34.10	29.08	5.02	2.37
8	9-Co-operative Department	534.85	426.49	108.36	9.26
9	11-Backward Classes and Most Backward Classes Welfare Department	1,959.54	1,450.04	509.50	412.32
10	12-Finance Department	259.06	158.88	100.18	0.65
11	15-Pension	16,274.60	12,504.07	3,770.53	0.15
12	16-Panchayati Raj Department	7,183.92	6,466.66	717.26	202.41
13	18-Food and Consumer Protection Department	2,143.22	1,065.68	1,077.54	19.98
14	20-Health Department	7,321.69	4,749.79	2571.9	779.07
15	21-Education Department	21,477.10	19,043.06	2,434.04	1,403.40
16	22-Home Department	6,886.86	6,190.61	696.25	274.22
17	23-Industries Department	711.38	540.07	171.31	19.72
18	25-Information Technology Department	239.98	214.80	25.18	75.90
19	26-Labour Resource Department	685.75	418.11	267.64	5.37
20	27-Law Department	819.55	537.77	281.78	7.52
21	29- Mines and Geology Department	18.95	12.71	6.24	0.60
22	32-Legislature	152.31	135.65	16.66	6.74
23	33-General Administration Department	528.00	504.19	23.81	145.41
24	35-Planning and Development Department	2,251.59	1,036.16	1,215.43	75.65



Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
25	36-Public Health Engineering Department	420.32	347.20	73.12	14.00
26	37-Rural Works Department	1,381.19	1,149.02	232.17	200.00
27	38-Registration, Excise and Prohibition Department	151.84	140.73	11.11	47.01
28	39-Disaster Management Department	597.94	593.52	4.42	1,205.62
29	40-Revenue and Land Reforms Department	810.25	455.42	354.83	8.81
30	43-Science and Technology Department	94.32	80.08	14.24	6.74
31	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,627.64	1,142.74	484.90	13.09
32	47-Transport Department	55.14	54.66	0.48	9.42
33	48-Urban Development and Housing Department	3,409.36	3,377.93	31.43	1,213.38
34	50-Minor Water Resource Department	307.62	239.48	68.14	34.50
35	51-Social Welfare Department	4,871.17	4,845.24	25.93	1,773.02
<b>(B)</b>	<b>Total for Revenue (Voted)</b>	<b>87,428.04</b>	<b>70,703.21</b>	<b>16,724.83</b>	<b>8,212.50</b>
	<b>Total for Revenue (A+B)</b>	<b>87,550.30</b>	<b>70,821.95</b>	<b>16,728.35</b>	<b>8,228.90</b>
<b>Capital (Voted)</b>					
36	3-Building Construction Department	2,560.46	1,340.46	1,220.00	317.81
37	9-Co-operative Department	135.16	47.57	87.59	33.08
38	10-Energy Department	9,017.69	5,813.60	3,204.09	2,126.65
39	12-Finance Department	23.00	21.38	1.62	10.00
40	20-Health Department	913.01	859.06	53.95	207.28
41	22-Home Department	410.51	374.68	35.83	75.94
42	36-Public Health Engineering Department	1,334.67	1,164.09	170.58	410.00
43	40-Revenue and Land Reforms Department	25.15	5.04	20.11	3.79
44	41-Road Construction Department	5,650.91	5,342.11	308.8	134.00
45	46-Tourism Department	640.71	63.09	577.62	43.00
46	51-Social Welfare Department	145.93	18.28	127.65	87.38
<b>(C)</b>	<b>Total for Capital (Voted)</b>	<b>20,857.20</b>	<b>15,049.36</b>	<b>5,807.84</b>	<b>3,448.93</b>
	<b>Grand Total (A+B+C)</b>	<b>1,08,407.50</b>	<b>85,871.31</b>	<b>22,536.19</b>	<b>11,677.83</b>

(Source: Appropriation Accounts for the year 2016-17)

## Appendix-2.4

(Reference: Paragraph 2.3.5; Page 31)  
Un-necessary re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2	2403-00-001-0001- Headquarters Establishment	5.40	0.08	5.01	0.39	0.08
2		2403-00-001-0003- Superintendence-Regional Establishment	26.78	0.02	22.66	4.12	0.02
3	3	2052-00-090-0020-Building Construction Department	1.99	0.14	1.72	0.38	0.03
4		2059-80-001-0004- Execution	155.72	1.60	122.56	0.00	34.76
5		4059-60-051-0106- Stadium and Sports Structure	68.00	24.43	32.92	58.25	1.26
6		4216-01-700-0105- Judges Residence (Law Department)	110.00	1.50	8.32	0.32	102.86
7	8	2205-00-102-0101- Promotion of Art & Culture	11.10	1.00	8.92	2.75	0.43
8	16	2515-00-003-0001- Training of Panchayat Employees	1.58	0.30	1.45	0.35	0.08
9		2515-00-198-0106- Fixed allowances to elected Representative of Gram Kutchery	81.12	14.50	70.77	23.52	1.33
10	18	3456-00-001-0002- District Charges	47.79	1.01	42.50	0.00	6.30
11	20	2210-01-001-0001- Health Directorate	20.84	0.56	18.45	2.75	0.20
12		2210-01-110-0010- Indira Gandhi Cardiac Institute, Patna	32.92	0.34	24.96	7.04	1.26
13		2210-01-110-0011- Infectious Disease Hospital, Patna	2.62	0.02	2.10	0.45	0.09
14		2210-05-105-0009- Dental College Patna	5.64	0.94	3.93	1.75	0.90
15		2210-06-003-0002- Public Health Institution	15.56	0.38	8.29	2.62	5.03
16		2251-00-090-0007- Health Department	4.44	0.02	3.52	0.00	0.94
17		4210-02-050-0101- Land acquisition for Rural Medical Institution	0.00	0.15	0.00	0.00	0.15
18	21	2202-02-107-0108- Other Schools	212.22	75.00	130.69	0.00	156.53
19		2202-03-103-0001- Intermediate Education (+2 Education)	35.11	10.73	34.03	0.00	11.81
20		2202-04-001-0002-Public Education Directorate	2.60	0.16	2.07	0.00	0.69
21		2202-05-103-0002- Government Sanskrit School	3.28	5.92	3.81	0.00	5.39
22		2202-05-200-0002- Non-Government Madrasa	300.00	39.14	230.83	0.00	108.31
23		2202-80-001-0002- State Education Research and Training Institute Directorate	0.98	0.11	0.96	0.00	0.13
24		2202-80-003-0005- Teachers Education College	4.77	0.02	4.40	0.00	0.39
25		2202-80-003-0007- Block Education and Training Institute	3.03	1.00	2.55	0.00	1.48
26		2202-80-004-0001- Rashtrabhasha Parishad	2.63	0.05	1.99	0.00	0.69
27		2202-80-004-0007- K.P. Jaiswal Research Institute, Patna	1.82	0.03	1.70	0.00	0.15
28		2202-80-004-0018- State Council of Educational Research and Training	9.27	0.19	6.80	0.00	2.66
29		2202-80-800-0006- Review Committee on Regional Record	0.17	0.02	0.16	0.00	0.03

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
30	21	2251-00-090-0002- Education Department	11.06	5.75	5.35	0.00	11.46
31	22	2055-00-001-0003- Purchase of Materials at Central Level	76.90	7.37	72.72	0.00	11.55
32		2055-00-003-0002- Training School, Nathnagar	13.93	1.30	13.10	0.00	2.13
33		2055-00-003-0007- Training School, Simultala	10.43	0.72	9.91	0.00	1.24
34		2055-00-003-0008- Training School, Dumaron	4.91	0.50	4.82	0.00	0.59
35		2055-00-101-0001- Criminal Investigation Department	177.03	0.60	153.27	0.00	24.36
36		2055-00-104-0002- Unmounted Military Police	763.10	41.70	753.04	0.00	51.76
37		2055-00-109-0004- Honorarium for Special Police Officer in Naxal affected villages	6.00	1.00	5.71	0.00	1.29
38		2055-00-113-0001- Hospital Charges	11.02	0.10	7.61	0.00	3.51
39		2055-00-114-0001- Signal	55.14	0.08	42.38	0.00	12.84
40		2055-00-114-0002- Computer	2.24	0.06	1.87	0.00	0.43
41	23	2851-00-107-0101- Special Component Plan for Backward Classes Development of Sericulture	0.00	16.48	0.00	0.00	16.48
42		2851-00-789-0105- Special Component Plan for Backward Classes Development of Sericulture	0.00	7.70	0.00	4.00	3.70
43	25	2852-07-202-0110- e-District Scheme	1.00	2.00	1.00	0.00	2.00
44	26	2230-01-101-0007- Implementation of the minimum Wages Act in Agriculture	29.36	0.02	20.97	8.30	0.11
45		2230-01-102-0002- Inspector of Factories	5.17	0.05	3.74	1.46	0.02
46		2230-01-114-0102- Expenditure on repatriation of Inter State Migrant Labourers	2.30	0.15	2.04	0.35	0.06
47		2230-03-003-0005- Headquarters Establishment	4.01	0.05	3.46	0.55	0.05
48	27	2014-00-117-0001- Family courts	12.35	0.31	7.42	5.12	0.12
49	39	2245-02-101-0007- Grants for clothes damaged by fire	10.00	2.50	9.06	3.30	0.14
50	40	2029-00-001-0001- District Charges- Land Acquisition Establishment	25.99	0.30	16.29	9.93	0.07
51	41	3451-00-090-0014-Road Construction Department	3.45	0.03	2.36	1.11	0.01
52	43	2203-00-105-0106- Certificate Course	2.61	0.67	2.58	0.67	0.03
53	44	2225-01-277-0003- Residential Schools	94.69	0.75	74.59	20.23	0.62
54	44	2251-00-090-0023- Scheduled Castes and Scheduled Tribes Welfare Department	4.49	0.38	3.54	1.31	0.02
55	45	2852-08-201-0002- Expenditure related to Sugar Factory Control Act, 1937- District	2.04	0.04	1.41	0.66	0.01
56	51	2235-02-001-0001- Direction and Administration	0.92	0.15	0.85	0.00	0.22
57		2235-02-101-0106- Welfare of Poor and Destitutes	1.50	8.00	1.50	0.00	8.00
<b>Total</b>			<b>2,499.02</b>	<b>278.12</b>	<b>2,018.66</b>	<b>161.68</b>	<b>596.80</b>

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2016-17)

## Appendix-2.5

(Reference: Paragraph 2.3.5; Page 31)  
Excessive re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	3	2059-80-052-0001- New Supply and Repairs	1.56	2.48	1.62	2.38	0.04
2	6	2015-00-103-0001- List of Legislative Assembly Constituencies	57.05	2.25	58.02	0.88	0.40
3	8	2205-00-103-0001- Archaeology Directorate	1.56	0.19	1.56	0.17	0.02
4	12	7610-00-202-0001- Advance to Government servants for purchase of Motor Car	7.00	0.75	7.19	0.02	0.54
5	13	2049-01-305-0001- Expenditure Related to Old Loans	10.00	1.00	10.97	0.00	0.03
6		2049-01-305-0002- Expenditure Related to New Loans	2.00	1.50	3.42	0.00	0.08
7		2049-04-101-0002-Interest on Block Loans from 1989-1990	134.67	22.00	145.78	0.00	10.89
8	16	2515-00-196-0007- Contribution to District Councils in the light of Recommendation of State Finance Commission	173.07	325.16	473.31	23.67	1.25
9		2515-00-197-0103- Fixed allowances to Elected Representatives of Panchayat Samiti	16.23	3.70	17.73	2.15	0.05
10		2515-00-789-0105- Fixed allowances to Elected Representatives of Panchayat Samiti	3.00	1.10	3.51	0.47	0.12
11		2515-00-789-0106- Fixed allowances to Elected Representatives of District Council	0.50	0.30	0.62	0.16	0.02
12	19	2406-02-110-0324- Project Tiger	4.36	0.32	4.57	0.09	0.02
13	21	2202-01-001-0105- Educational Seminar workshop and organisation of different Educational Festivals	6.00	10.00	15.84	0.00	0.16
14		2202-03-103-0003- Government Women's Collages	9.36	2.06	11.06	0.00	0.36
15		2202-05-200-0001- Madarsa Islamia Samsul Hoda	1.97	0.09	2.05	0.00	0.01
16		2202-80-003-0006- District Education and Training Institute	22.58	11.01	30.22	0.00	3.37
17		2202-80-003-0008- Primary Teachers Education Colleges	15.66	9.53	20.53	0.00	4.66
18		2202-80-004-0005- Research in Arabic & Persian	0.51	0.35	0.51	0.00	0.35

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	22	2055-00-001-0001- Superintendence	40.22	8.75	44.35	0.00	4.62
20		2055-00-104-0003- Special Task Force	93.03	22.45	101.15	0.00	14.33
21		2055-00-104-0004- Anti Terrorist Squad	9.72	3.56	11.71	0.00	1.57
22		2055-00-109-0003- Surrender of Leftist Extremists	0.75	2.00	2.19	0.00	0.56
23		2055-00-109-0017- Expenditure related to security Purpose in Naxal affected areas	17.00	3.50	17.65	0.00	2.85
24		2070-00-107-0003- Welfare Programme related to Home Guards	3.52	0.60	3.82	0.25	0.05
25		2070-00-108-0001-Fire Protection Service	52.71	10.49	59.72	1.17	2.31
26	36	4215-01-102-0103- Rural Water Supply Scheme (Tube wells, wells and Hand pumps)	82.10	45.00	124.55	2.24	0.31
27	39	2245-02-101-0003- Payment of Gratuitous Relief to Affected Families	18.00	8.00	23.24	1.98	0.78
28		2245-02-101-0005- Grant in cash for Relief Work of Fire Victims	5.00	5.75	7.64	2.90	0.21
29		2245-02-101-0016- Grant for Relief to the State Local Natural Disaster	37.00	28.20	56.43	2.77	6.00
30		2245-80-102-0104- State Disaster Response Force	22.40	4.18	24.28	2.29	0.01
31	40	2029-00-001-0102- Consolidation of Land holding	9.00	2.73	11.29	0.00	0.44
32	41	5054-03-337-0102- Major Roads	1,200.00	100.00	1,249.95	10.21	39.84
33	48	2217-01-191-0109- Civil amenities in Urban areas- Grant- in -Aid	20.00	15.00	27.19	0.00	7.81
34		2217-01-191-0116- - Civil amenities in Urban areas	22.00	10.00	27.48	1.55	2.97
35	49	2711-01-001-0003- Regional Establishment	117.42	27.27	136.28	8.32	0.09
36		2701-80-001-0003-Director, Land Acquisition and Rehabilitation	0.76	0.41	1.06	0.10	0.01
<b>Total</b>			<b>2,217.71</b>	<b>691.68</b>	<b>2,738.49</b>	<b>63.77</b>	<b>107.13</b>

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2016-17)

## Appendix-2.6

(Reference: Paragraph 2.3.5; Page 31)

### Insufficient withdrawal through re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and description	Total Provision	Re-appropriation	Actual expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-109-0001- Divisional, District and Sub-divisional establishment	221.62	0.25	140.43	80.90	0.04
2	2	2403-00-101-0003- Hospital, Dispensaries and Other Establishment	116.27	1.41	90.31	23.27	1.28
3	3	2059-80-051-0001- Other Administrative Service	9.00	1.50	4.95	2.51	0.04
4		2059-80-053-0001- Maintenance and Repairs	270.00	12.46	199.06	56.70	1.78
5		4059-60-051-0107- Cultural Structure	221.16	24.43	89.21	106.52	1.00
6		4059-60-051-0121- Extension of Patna High Court	35.00	2.20	9.89	22.80	0.11
7	6	2015-00-105-0001- Parliamentary Election	5.00	1.00	2.95	1.04	0.01
8		2015-00-108-0001- Expenditure on issue of Photo Identity Cards to Voters	5.05	1.25	2.22	1.25	0.33
9	8	2204-00-102-0001- National Cadet Corps (N.C.C) Administration	9.31	0.22	7.58	1.33	0.18
10		2204-00-104-0001- Sports and Games	9.08	0.25	6.78	1.88	0.17
11	12	7610-00-202-0002- Advance to Government Servant for purchase of Motor Cycle	0.50	0.12	0.10	0.27	0.01
12		7610-00-202-0003- Advance for purchase of Motor car to Ministers etc.	1.00	0.25	0.20	0.45	0.10
13		7610-00-204-0001- Advance to Officers for purchase of Computers	1.00	0.25	0.39	0.32	0.04
14	13	2049-01-101-0001- Interest on Bihar State Development Loans (Interest bearing)	4,206.77	54.02	4,124.68	0.00	28.07
15	15	2071-01-101-0001- Payment to Pre 15/11/2010 Pensioners	1,244.82	1.00	1,165.25	0.00	78.57
16	16	2515-00-198-0105- Fixed allowances to Elected Representatives of Gram Panchayats	101.40	12.00	76.52	12.82	0.06
17		2515-00-789-0103- Fixed allowances of Elected Representatives of Gram Panchayats	26.85	5.10	15.00	6.71	0.04
18		2515-00-789-0104- Fixed allowances to Elected Representative of Gram Kutchery	26.85	2.50	15.71	8.62	0.02
19	17	2040-00-101-0001- District Charges	106.08	3.25	85.15	15.20	2.48
20	19	2406-01-101-0001- Extension Improvement and Protection of Forests	82.62	0.08	70.71	11.38	0.45
21		2406-01-800-0105- Road Side Farms	87.99	8.97	61.72	15.37	1.93

Sl. No.	Grant No.	Head of Accounts and description	Total Provision	Re-appropriation	Actual expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22	20	2210-01-110-0009- Bhagalpur Medical College Hospital, Bhagalpur	71.78	0.40	66.48	4.69	0.21
23		2210-01-200-0002- Leprosy Eradication Programme	53.71	0.06	41.71	3.71	8.23
24		2210-01-200-0005- Others Dispensaries (Local Dispensaries)	23.61	0.09	19.23	3.74	0.55
25		2210-03-101-0003- Health Sub-center	61.77	0.27	32.53	5.34	23.63
26		2210-03-103-0001- Primary Health Center	956.52	3.38	824.53	52.82	75.79
27		2210-05-105-0001- Patna Medical College	101.23	0.05	78.84	22.33	0.01
28		2210-06-101-0002- National Filaria Control Programme	24.80	0.03	19.67	2.81	2.29
29		2210-06-101-0003- National Malaria Eradication Programme	37.27	0.07	18.80	9.63	8.77
30	21	2202-01-111-0301- Sarva Shiksha Abhiyan (SSA)	2,217.00	73.00	1,817.88	322.73	3.39
31		2202-01-796-0109- Sarva Shiksha Abhiyan (SSA)	109.50	27.34	0.00	0.00	82.16
32		2202-02-001-0002- District Education Officer and Sub-divisional Education Officer	184.75	0.39	151.85	0.00	32.51
33		2202-02-109-0001- Other Schools	1,062.42	11.39	774.25	0.00	276.78
34		2202-02-110-0007- Assistance to Non-Government Schools	330.00	5.75	0.00	0.00	324.25
35		2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers	800.00	46.15	597.22	0.00	156.63
36		2202-03-001-0001- Direction and Administration	9.44	1.14	3.65	0.00	4.65
37		2202-03-102-0115- Development of State University	59.00	10.10	43.85	0.00	5.05
38		2202-03-113-0101- Bihar Student Credit Card Scheme	55.00	10.00	2.50	0.00	42.50
39	22	2055-00-001-0008- Central Selection Board for appointment of Police	18.86	4.64	5.67	0.00	8.55
40		2055-00-001-0009- Expenditure on deployed Paramilitary Force	245.25	4.47	211.20	29.28	0.30
41		2055-00-109-0005- Special Auxiliary Police	176.37	38.00	122.22	0.00	16.15
42		2055-00-109-0006- Strengthening of Naxal affected Police Stations/ Outer Posts under Security Related Expenditure (SRE) Scheme	14.00	3.50	5.04	0.00	5.46
43		2056-00-101-0001- Central Jail	99.44	1.50	86.78	0.00	11.16
44		2070-00-107-0001- Rural	449.44	0.60	395.49	52.19	1.16
45	23	2851-00-104-0001- Development of Handicraft and Craft Research Institution	4.30	0.14	3.38	0.77	0.01
46		2851-00-107-0001- Development of Sericulture	12.16	0.03	5.61	6.38	0.14

Sl. No.	Grant No.	Head of Accounts and description	Total Provision	Re-appropriation	Actual expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
47	23	2852-80-001-0002- Direction	24.67	0.04	21.55	2.97	0.11
48	24	2220-01-001-0001- Direction and Administration	8.49	0.15	3.58	4.75	0.01
49	27	2014-00-105-0001- Civil and Session Courts	595.60	0.31	453.86	140.35	1.08
50	32	2011-02-101-0005- Members	67.84	1.15	47.89	15.04	3.76
51		2011-02-102-0006- Members	16.46	0.40	14.56	0.09	1.41
52		2011-02-102-0008- State Legislative Study and Training Bureau	0.48	0.08	0.01	0.36	0.03
53	36	2215-01-101-0004- Urban Water Supply Schemes	80.40	3.11	59.15	17.90	0.24
54		4215-01-102-0330- National Rural Drinking Water Programme	426.59	59.00	362.87	4.60	0.12
55	39	2245-01-102-0001- Supply of drinking water by Trucks and Tankers	10.00	2.50	2.27	4.60	0.63
56		2245-01-282-0002- Repair of wells etc. for supply of Water	10.00	2.50	2.29	5.11	0.10
57		2245-02-101-0004- Free distribution of cloth and utensils to affected persons	11.00	1.83	1.95	6.39	0.83
58		2245-02-101-0006- Grants for Buildings damaged by fire	15.00	3.75	6.96	3.81	0.48
59		2245-02-104-0001- Supply of fodder	2.50	0.62	1.44	0.43	0.01
60		2245-80-102-0005- Awareness and Capability Creation	20.00	4.00	0.00	14.45	1.55
61		40	2029-00-102-0101- Revision of Survey and Settlement Operations	36.74	2.73	29.06	0.00
62	2029-00-104-0001- Expenditure on Revenue Administration		642.56	0.30	359.76	282.05	0.45
63	41	3054-03-052-0001- Machinery and Equipment	3.00	0.12	1.70	0.62	0.56
64	42	2501-06-101-0302- National Rural Livelihood Mission (NRLM)	140.31	25.00	81.95	0.00	33.36
65	44	2225-01-277-0002- Maintenance of Hostels	11.95	0.60	5.67	5.61	0.07
66	47	2041-00-101-0002- Control on Motor Vehicles	40.28	0.27	36.43	3.34	0.24
67	48	2217-80-193-0007- Urban Managers	1.97	0.47	1.34	0.14	0.02
68	51	2235-02-106-0106- Special Scheme for Delinquent Orphans and Destitute Children	10.00	0.04	6.18	0.00	3.78
		<b>Total</b>	<b>16,144.59</b>	<b>484.91</b>	<b>12,998.36</b>	<b>1,400.46</b>	<b>1,260.86</b>

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2016-17)



## Appendix-2.7

(Reference: Paragraph 2.3.6; Page 32)

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

(₹ in crore)

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1-Agriculture Department	2401-00-104-0205- Rastriya Krishi Vikas Yojana	11.43	0.90	10.53	0.00	92.13
2		2401-00-105-0207- National Sustainable Agriculture Mission	32.20	4.19	27.98	0.03	86.89
3		2401-00-105-0307- National Sustainable Agriculture Mission	21.46	2.81	18.65	0.00	86.91
4		2401-00-109-0103- Emergency Scheme for Flood/Drought	132.60	60.71	71.89	0.00	54.22
5		2401-00-109-0114- Agri Business Infrastructure Development Project (EAP)	19.68	0.46	19.22	0.00	97.66
6		2401-00-109-0216- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	174.52	63.08	111.38	0.06	63.82
7		2401-00-109-0218- Pradhan Mantri Krishi Sinchai Yojana	63.64	36.39	27.16	0.09	42.68
8		2401-00-109-0318- Pradhan Mantri Krishi Sinchai Yojana	39.41	22.35	17.06	0.00	43.29
9		2401-00-789-0117- Seed Production Programme	30.00	7.32	22.66	0.02	75.53
10		2401-00-789-0120- Promotion of Agricultural Mechanisation	35.27	7.46	27.78	0.03	78.76
11		2401-00-789-0125- Emergency scheme for flood/drought	34.00	4.65	29.30	0.05	86.18
12		2401-00-789-0203- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	44.75	10.71	34.00	0.04	75.98
13		2401-00-789-0303- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	29.83	8.63	21.19	0.01	71.04
14		2401-00-789-0323- National Food Security Mission	14.29	5.88	8.41	0.00	58.85
15		2401-00-789-0339- Pradhan Mantri Krishi Sinchai Yojana	10.11	4.11	5.99	0.01	59.25
16		2402-00-102-0213- Integrated Watershed Management Programme (IWMP)	78.00	20.13	57.87	0.00	74.19
17		2402-00-102-0313- Integrated Water Management Programme (IWMP)	52.00	13.42	38.58	0.00	74.19
18		2402-00-789-0202- Integrated Water Shed Management Programme (IWMP)	20.00	6.22	13.78	0.00	68.90
19		2402-00-789-0302- Integrated Water Shed Management Programme (IWMP)	13.33	4.15	9.18	0.00	68.87
20		2435-60-101-0101- Krishi Rin Par Bayaj Anudan	15.60	7.80	7.80	0.00	50.00

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	2-Animal and Fisheries Resources Department	2403-00-106-0210- National Livestock Health and Disease Control Programme	17.05	7.42	9.63	0.00	56.48
22	3-Building Construction Department	2245-80-102-0009- Contingent Scheme related to Building	15.00	0.75	14.25	0.00	95.00
23		4047-00-051-0105- Installation of Additional resources in treasury offices	6.50	1.08	5.42	0.00	83.38
24		4059-01-051-0116- Construction of combined labour building	30.00	0.84	29.16	0.00	97.20
25		4059-01-051-0117- Building for Blocks (Rural Development Department)	216.00	81.44	133.30	1.26	61.71
26		4059-01-051-0119- Agriculture office building	81.90	28.25	53.62	0.03	65.47
27		4059-01-789-0101- Building for Scheduled Castes	242.44	98.03	144.41	0.00	59.57
28		4059-01-789-0102- Agriculture Office Building	21.00	5.49	15.51	0.00	73.86
29		4059-60-051-0107- Cultural Structure	221.16	89.21	130.95	1.00	59.21
30		4059-60-051-0112- Construction/ Re-construction/ Upgradation of Industrial Training Institute (ITI) Building	57.00	21.61	35.37	0.02	62.05
31		4059-60-051-0116- Construction of District Transport Offices	8.01	1.13	6.88	0.00	85.89
32		4059-60-051-0121- Extension of Patna High Court	35.00	9.89	25.00	0.11	71.43
33		4059-60-051-0222- Skill Development Scheme	13.96	2.41	11.55	0.00	82.74
34		4059-80-051-0118- Construction and Renovation of Building of Residential Schools & Hostel of Backward classes	8.00	0.39	7.61	0.00	95.13
35		4202-02-105-0105- Engineering College Building (Nishchaya)	350.00	4.83	345.17	0.00	98.62
36	4216-01-700-0101- Other housing	30.00	13.76	16.22	0.02	54.07	
37	4-Cabinet Secretariat Department	2070-00-001-0107- Bihar State Development Mission	200.00	100.00	100.00	0.00	<b>50.00</b>
38	8-Art Culture and Youth Department	2204-00-104-0102- Sports & Games	13.70	6.47	7.23	0.00	52.77
39		2205-00-107-0101- Museum	14.95	4.21	10.74	0.00	71.84
40	10- Energy Department	4801-05-190-0209- Backward Region Grant Fund (BRGF State Component for SBPDCL)	1,950.00	100.07	1,849.93	0.00	94.87
41		4801-05-190-0210- Backward Regional Grant Fund (BRGF State Component for NBPDCCL)	1,900.00	100.08	1,799.92	0.00	94.73

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
42	10- Energy Department	6801-00-190-0015- South Bihar Power Distribution Company Ltd. (For payment of Interest against loan taken from Rural Electrification Corporation)	22.52	4.12	18.40	0.00	81.71
43		6801-00-190-0016- North Bihar Power Distribution Company Ltd. (For payment of Interest against loan taken from Rural Electrification Corporation)	40.10	6.10	34.00	0.00	84.79
44		6801-00-190-0017- South Bihar Power Distribution Company Ltd. (Repayment of principle against loan taken from Rural Electrification Corporation)	13.85	1.20	12.65	0.00	91.34
45		6801-00-190-0018- North Bihar Power Distribution Company Ltd. (Repayment of principle against loan taken from Rural Electrification Corporation)	20.00	6.33	13.67	0.00	68.35
46		6801-00-190-0108- Transmission and Distribution Project of Bihar State Power (Holding) Company Ltd. (EAP)	260.91	57.30	203.61	0.00	78.04
47	12- Finance Department	2052-00-090-0038- Finance Department	74.82	33.84	40.95	0.03	54.73
48	16-Panchayati Raj Department	2515-00-001-0102- District Panchayat Establishments	13.00	0.35	12.65	0.00	97.31
49		2515-00-101-0114- Panchayati Raj System and Human Resources Development (Externally Aided Project)	147.00	50.00	97.00	0.00	65.99
50	18- Food and Consumer Protection Department	3456-00-102-0407- Full computerisation of Targeted Public Distribution System	17.44	0.00	17.44	0.00	<b>100.00</b>
51		3456-00-102-0105- Full Computerisation of Targeted Public Distribution System	259.60	6.64	252.96	0.00	97.44
52		3456-00-198-0101- Meeting and Travelling Allowance to Non-Government Member of Constituted Committee for Vigilance & Monitoring to attend Meetings	7.50	0.37	7.13	0.00	95.07
53		20- Health Department	2210-01-110-0016- Mental Hospital	15.00	4.00	11.00	0.00
54	2210-01-110-0021- Establishment of Bardhman Institute of Health Sciences Hospital, Pawapuri		19.03	5.47	13.56	0.00	71.26
55	2210-01-200-0209- National Health Mission including National Rural Health Mission		1,000.00	251.00	749.00	0.00	74.90
56	2210-01-789-0201- National Health Mission including N.R.H.M.		200.00	100.00	100.00	0.00	50.00

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
57	20- Health Department	2210-01-789-0301- National Health Mission Including National Rural Health Mission	15.00	0.17	14.83	0.00	98.87
58		2210-03-110-0203- National Health Mission including National Rural Health Mission	1,012.99	263.46	749.53	0.00	73.99
59		2210-03-789-0201- National Health Mission including N.R.H.M.	441.87	117.87	324.00	0.00	73.32
60		4210-03-050-0103- For new Medical College and Para Medical Institution	120.00	20.00	100.00	0.00	83.33
61		4210-03-051-0112- Auxiliary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	140.00	60.00	80.00	0.00	57.14
62		4210-03-051-0119- B.S.C. Nursing College (CERTAIN)	60.00	30.00	30.00	0.00	50.00
63	21- Education Department	2202-01-112-0303- National Programme Nutrition Supported for Primary Education (MDM)	58.17	0.36	57.81	0.00	99.38
64	22-Home Department	2070-00-003-0008- Training of Home Guards	10.00	2.97	7.03	0.00	70.30
65		2070-00-108-0102- Purchase of Fire Extinguisher Equipment	43.00	2.03	33.04	7.93	76.84
66		2235-60-200-0118- Bihar Mandir Chahar Diwari Nirman Nidhi Yojna	10.00	1.21	8.76	0.03	87.60
67		4070-00-052-0101- Equipments of Jails	20.00	9.95	10.05	0.00	50.25
68	23- Industries Department	2851-00-107-0001- Development of Sericulture	12.16	5.61	6.41	0.14	52.71
69		2852-08-796-0101- Economic Assistance	10.52	2.34	8.18	0.00	77.76
70		2852-80-102-0135- Establishment of Entrepreneur Development Scheme	29.64	10.06	19.58	0.00	66.06
71		2852-80-789-0102- Establishment for Entrepreneur Development Scheme	119.05	29.39	89.66	0.00	75.31
72	26- Labour Resource Department	2230-01-101-0108- Strengthening of Enforcement System for implementation of Labour Acts	21.60	0.76	20.84	0.00	96.48
73		2230-03-003-0129- Bihar Skill Development Mission	255.50	114.12	141.38	0.00	55.33
74		2230-01-101-0109- Computerisation and Modernisation	15.00	6.82	8.18	0.00	54.53
75		2230-03-003-0233- Skill Development Mission	16.50	0.41	16.09	0.00	97.52
76		2230-03-003-0333- Skill Development Mission	11.00	0.73	10.26	0.01	93.27
77		4250-00-050-0101- Land Acquisition for Industrial Training Institute	96.20	0.92	95.28	0.00	99.04
78	35- Planning and Development Department	2235-60-200-0117- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	1,014.65	75.89	938.75	0.01	92.52

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
79	35- Planning and Development Department	3454-02-205-0101- Integrated Statistical Development Scheme	11.51	1.87	9.64	0.00	83.75
80		4070-00-051-0109- Strengthening of Planning Machinery Under District Level Scheme in the Light of Local Needs	10.00	1.61	8.38	0.01	83.80
81		4401-00-789-0104- Building for Agriculture Department	22.51	2.66	19.58	0.27	86.98
82	36- Public Health Engineer Department	4215-01-102-0329- Nirmal Bharat Abhiyan	124.80	41.18	83.62	0.00	67.00
83		4215-01-789-0313- Nirmal Bharat Abhiyan	32.00	10.56	21.44	0.00	67.00
84		4215-02-106-0105- Lohia Swachata Yojana	72.45	23.90	48.55	0.00	67.01
85	39- Disaster Management Department	2245-01-102-0001- Supply of Drinking Water by Trucks and Tankers	10.00	2.27	7.10	0.63	71.00
86		2245-01-282-0002- Repairs of wells etc for Supply of Water	10.00	2.29	7.61	0.10	76.10
87		2245-02-101-0004- Free Distribution of Clothes and Utensils to Affected Persons	11.00	1.95	8.22	0.83	74.73
88		2245-02-113-0003- Repairs/ Reconstruction of Buildings Damaged by Other Natural Disasters	10.00	0.06	9.94	0.00	99.40
89		2245-02-101-0006- Grants for buildings damaged by fire	15.00	6.96	7.56	0.48	50.40
90		2245-02-113-0001- Repair/ Restoration of buildings damaged by flood	58.00	19.37	38.23	0.40	65.91
91		2245-02-114-0001- Agriculture input Grant (for damaged crop)	222.93	92.35	130.34	0.24	58.47
92		2245-80-102-0005- Awareness & capability creation	20.00	0.00	18.45	1.55	92.25
93		2245-80-800-0102- Awareness & capability creation	13.40	3.75	9.65	0.00	72.01
94		40- Revenue and Land Reforms Department	2029-00-103-0206- National Land Records Management Programme (NLRMP)	54.95	0.05	54.90	0.00
95	41- Road Construction Department	5054-03-101-0208- Roads & Bridges	170.00	63.29	106.71	0.00	62.77
96		5054-03-337-0206- Central Road Fund	146.00	15.23	130.77	0.00	89.57
97	42- Rural Development Department	2216-03-105-0202- Indira Awas Yojana (IAY)	2,833.47	983.31	1,850.02	0.14	65.29
98		2501-06-101-0202- National Rural Livelihood Mission (NRLM)	322.34	104.90	217.44	0.00	67.46
99		2505-02-101-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	1,152.84	399.25	753.59	0.00	65.37

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
100	42- Rural Development Department	2515-00-102-0116- Integrated Strengthening to Bihar Unitary Social Security Project (EAP)	11.24	4.72	6.52	0.00	58.01
101		4515-00-103-0102- Block Minor Construction Work	71.00	18.78	52.22	0.00	73.55
102	43- Science and Technology Department	2203-00-112-0105- Skill Development Mission	10.00	2.43	7.57	0.00	75.70
103		4202-02-105-0106- Engineering College Building (NISHCHAYA)	40.00	17.84	22.16	0.00	55.40
104	44- SC & ST Welfare Department	2225-01-277-0002- Maintenance of Hostels	11.95	5.67	6.21	0.07	51.97
105		2225-01-277-0218- Scheme for Development of Scheduled Castes	121.55	48.66	72.14	0.75	59.35
106		2225-02-102-0102- Special Central Assistance for Scheduled tribes	18.00	4.96	13.04	0.00	72.44
107	48- Urban Development and Housing Department	2015-00-109-0001- Election of Municipal Corporations, Municipal Councils and Nagar Panchayats	21.00	10.09	10.91	0.00	51.95
108		2215-01-191-0101- Grants-in-aid to Local Bodies for supply of drinking water	80.00	0.89	79.11	0.00	98.89
109		2215-01-789-0101- Grants-in-aid to Local Bodies for supply of drinking water	20.00	5.00	15.00	0.00	75.00
110		2217-03-192-0212- House for all (Urban) mission	396.30	45.75	350.55	0.00	88.46
111		2217-80-191-0016- Grants in the light of professional tax	27.33	13.66	13.67	0.00	50.02
112		2217-04-789-0202- Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) (ACA)	22.71	1.40	21.31	0.00	93.84
113		2217-04-189-0203- Housing and Slum Area Development Programme under JNNURM	21.31	0.00	18.49	2.82	86.77
114		3475-00-789-0202- National Urban Livelihood Mission	10.00	4.58	5.42	0.00	54.20
115	49- Water Resources Department	2245-02-122-0002- Repairs of damaged Irrigation System and Flood Control System (Water Resource Department)	300.00	41.33	256.93	1.74	85.64
116		2701-80-190-0001- Grants-in-aid to Water and Land Management Institution	15.70	5.00	10.70	0.00	68.15
117		4700-01-051-0101- Irrigation Projects of Koshi Basin (Works)	25.00	10.89	14.04	0.07	56.16
118		4700-01-051-0304- Accelerated Irrigation Benefit & Flood Management Programme (AIBP) and Other Programme of Water Resource	5.69	0.00	5.23	0.46	91.92
119		4700-03-051-0205- Prime Minister Krishi Sinchai Yojana	30.42	0.41	28.64	1.37	94.15

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
120	49- Water Resources Department	4700-04-051-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource	13.69	2.20	11.28	0.21	82.40
121	49- Water Resources Department	4701-04-051-0101- Irrigation Project of Kiul, Badua, Chandan Basin (Works)	27.53	5.78	21.75	0.00	79.00
122		4711-01-051-0408- Anti erosion scheme for other rivers except Ganga River (River Management Work in Nepal Portion and Border Area) (100 per cent central share)	105.00	45.14	59.86	0.00	57.01
123	50- Minor Water Tubewells	2702-03-789-0101- Private Tubewells	16.29	3.26	13.01	0.02	79.86
124	Resource Department	4702-00-102-0102- Loans from NABARD for completion of New/ Incomplete Medium Irrigation Schemes	69.52	23.07	46.41	0.04	66.76
125	51- Social Welfare Department	2235-02-102-0223- Integrated Child Protection Scheme (ICPS)	35.00	5.52	29.48	0.00	84.23
126		2235-02-103-0421- Nirbhaya Scheme WCD (One stop center)	9.21	0.00	7.22	1.99	78.39
<b>Total</b>			<b>18,806.05</b>	<b>4,354.36</b>	<b>14,426.57</b>	<b>25.12</b>	<b>76.71</b>

(Source: Detailed Appropriation Accounts, 2016-17)

## Appendix-2.8

(Reference: Paragraph 2.3.6; Page 32)

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

(₹ in crore)

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
1	1-Agriculture Department	2401-00-001-0214- National E-Governance plan- Agriculture	2.84
2		2401-00-001-0314- National E-Governance plan- Agriculture	1.90
3		2401-00-789-0240- National E-Governance plan- Agriculture	0.73
4		2401-00-789-0340- National E-Governance plan- Agriculture	0.49
5		2401-00-796-0262- National E-Governance plan- Agriculture	0.07
6		2401-00-796-0267-Sub-mission on Agriculture Mechanisation	0.14
7		2401-00-796-0367- Sub-mission on Agriculture Mechanisation	0.09
8		2415-02-004-0201- National Soil Health and Fertility Management	3.78
9		2415-02-004-0301- National Soil Health and Fertility Management	2.52
10		2415-02-789-0201- National Soil Health and Fertility Management	0.97
11		2415-02-789-0301- National Soil Health and Fertility Management	0.65
12		2415-02-796-0201- National Soil Health and Fertility Management	0.10
13		2415-02-796-0301- National Soil Health and Fertility Management	0.06
14		4401-00-051-0101- Establishment of Agriculture Office Building	15.60
15		4401-00-789-0101- Establishment of Agriculture Office Building	4.00
16		4401-00-796-0101- Establishment of Agriculture Office Building	0.40
17	2-Animal and Fisheries Resource Department	2403-00-105-0102- Piggery Development	5.00
18		2403-00-106-0212- National Cattle Management	13.03
19		2403-00-106-0312- National Livestock Management	5.88
20		2403-00-789-0207- National Livestock Management Programme	0.24
21		2403-00-789-0307- National Livestock Management	0.16
22		2404-00-102-0201 -Rashtriya Krishi vikas Yojana	0.13
23		2404-00-102-0301- Rashtriya Krishi vikas Yojana (RKVY) (ACA)	0.08
24		2405-00-101-0103- Development of fish seeds	1.00
25		2405-00-101-0201- Rashtriya Krishi vikas Yojana (RKVY) (ACA)	3.07
26		2405-00-101-0301- Rashtriya Krishi vikas Yojana (RKVY)	2.05
27		2415-03-277-0101- Bihar Animal Science and Technical University	5.00
28		3454-01-001-0405- Livestock Census	4.00
29	3-Building Construction Department	2059-01-053-0017- Maintenance and repairs of Buildings of Law Department	7.71
30		2059-01-053-0021- Maintenance and repairs of Buildings of Sugar Industries Department	0.50
31		2059-01-053-0025- Renovation and Modernisation of present Court (Recommendation of Finance Commission)	5.00
32		2059-01-053-0103- Strengthening and Renovation of Headquarters of Home Department	1.30
33		2059-80-053-0016- Opening of Elbert Ekka Memorial Building	0.62
34		2059-80-103-0004- Furnishing of Inspection Building	0.31
35		3053-02-102-0001- Aerodromes	0.50
36		4059-01-051-0107- Building of Finance Department	10.00
37		4059-01-051-0111- Establishment of Excise Department	2.00
38		4059-01-051-0124- Construction of Court and Office Building in Bihar Land Tribunal Area	0.50



Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
39	3-Building Construction Department	4059-60-789-0305- Kaushal Vikas Yojana	1.00
40		4059-60-796-0103- Construction of Industrial Training Institute Building	3.00
41		4059-60-796-0302- Kaushal Vikas Yojana	0.50
42		4059-80-051-0002- Minor works	2.00
43		4059-80-051-0122- IT Building	15.00
44		4059-80-201-0103- Information Technology City	2.00
45		3-Building Construction Department	4202-02-104-0211- Building of Women Hostel in Polytechnic Collages (Science and Technology Department)
46	4216-01-101-0001- Preliminary work before Construction		0.10
47	4225-80-051-0104- Building construction for Minorities Community to the name of Mahanubhavan		10.00
48	4408-02-101-0102- Construction of Food Storage Godown (NABARD)		74.66
49	4-Cabinet Secretariat Department	2052-00-090-0147- Modernisation of Secretariat Library and Purchase of Books	0.60
50	8-Art, Culture, and Youth Department	6202-04-190-0001- Bihar State Film Development and Finance Corporation Ltd	0.25
51		6202-04-190-0101- Bihar State Film Development and Finance Corporation Ltd	0.10
52	9-Co-operative Department	2408-02-190-0101- Grants to Bihar State Store corporation for Godown Construction	13.01
53		2425-00-003-0103- Construction and Repairing of Co- operative Training Institute	3.00
54		4425-00-051-0203- Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	11.01
55		4425-00-051-0303- Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	7.34
56		6425-00-107-0101- Loans to Bihar Co-operative Bank, Patna for Agriculture Credit Stabilisation fund	100.00
57		6425-00-108-0418-Integrated Co-operative Development Project	1.95
58	10-Energy Department	6801-00-201-0101- Loans to Bihar State Hydro- Electric Corporation	10.00
59		6801-00-201-0105- Loans to Bihar State Hydro- Electric Corporation (NABARD)	67.80
60	11-BC and MBC Welfare Department	2225-03-277-0212- Scheme for Development of Other Backward Classes and Un-notified Movable and Semi Movable Tribes	1.60
61		2225-03-277-0213- Scheme for Development of Economically Backward Classes	2.00
62		2225-03-277-0215- Pre Entrance Scholarship	72.72
63		2225-03-277-0312- Other Backward Classes and Un-notified Movable and Semi Movable Scheduled Tribes Development Scheme	0.60
64		2225-03-277-0313- Scheme for Development of Economically Backward classes	2.00
65	12-Finance Department	2204-00-104-0005-Grants-in-aid to Secretariat Sports Club for organising for All India Services Competition	0.07
66		4058-00-103-0101- Machinery and Equipment's Modernisation Scheme for Government Press Gulzarbagh	2.00
67	13-Interest Payment	2049-60-701-0004- Interest due in respect of refund of Sales Tax	0.14
68	16-Panchayati Raj Department	2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	1.82
69		2515-00-196-0109- Chief Minister Nishchaya Yojana	5.00
70		2515-00-196-0308- Rajiv Gandhi Panchayat Empowerment Movement	3.04
71		2515-00-197-0106- Chief Minister Nishchaya Yojana	5.00
72		2515-00-197-0305- Rajiv Gandhi Panchayat Empowerment Movement	4.27
73		2515-00-789-0113-Panchayati Raj Management and Human Resources Development (External Financed Yojana)	63.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
74	17-Commercial Tax Department	2040-00-003-0001- Expenditure on training for officers of Bihar Finance Service	0.10
75		2040-00-101-0002- Bhamasah Samman Yojana	0.25
76	18-Food and Consumer Protection Department	2408-01-101-0103- Economic Assistance to farmers for procurement of Paddy Rice in addition to Minimum Support Value	10.00
77		3456-00-001-0405- State Consumer Helpline	0.08
78		3456-00-102-0209- National Social Assistance Programme Annapurna	9.99
79		3456-00-102-0411- Consumer Consciousness Programme	0.30
80		3456-00-102-0413- Strengthening of Public Distribution System	0.34
81		3456-00-103-0101- Supply of food to BPL families at economical rate	9.05
82		5475-00-051-0102- Modernisation of Food and Consumer Protection Offices	2.83
83	19- Environment and Forest Department	2406-01-105-0104- Pollution Control Board	1.15
84	20-Health Department	2210-01-200-0310- National AIDS and Sexually Transmitted Diseases Prevention Programme	4.50
85		2210-02-200-0202- Medical Plant Related Mission Including National AYUSH Mission	13.47
86		2210-02-200-0302- Medical Plant Related Mission Including National AYUSH Mission	8.00
87		2210-03-110-0304- National AIDS and Sexually Transmitted Diseases prevention programme	4.50
88		2210-04-200-0203- Medical Plant Related Mission Including National AYUSH Mission	10.98
89		2210-04-200-0303- Medical Plant Related Mission including National AYUSH Mission	8.30
90		2235-60-110-0204- Social Security for Unorganised Labours including National Health Insurance Scheme	285.85
91		2235-60-110-0304- Social Security for Unorganised Labours including National Health Insurance Scheme	190.57
92		4210-02-110-0101- AYUSH college, Hospital and Dispensary	1.00
93		4210-03-051-0201- Health and Public Education in Human Resource	42.00
94		22-Home Department	2070-00-003-0004- Training to employees of Fire Brigade Service
95	23-Industries Department	2852-80-001-0110- Publicity and Publication Scheme of Department Scheme	1.00
96	24-Information & Public Relation Department	2220-60-103-0002- Centenary Journalism Honour Fund	0.08
97		2235-60-200-0115- Journalism Pension Scheme	0.30
98	25-Information Technology Department	2230-03-001-0101- Skill Development Mission	75.00
99		2852-07-202-0101- National e-Governance Scheme Common Service Centre	1.00
100		2852-07-202-0102- Public Grievance Cell in Chief Minister Secretariat	1.00
101		2852-07-202-0105- Static Portal Scheme	1.00
102	26-Labour Resource Department	2230-02-101-0214- National Career Service	0.09
103	27-Law Department	2014-00-003-0002- Extension of Judicial Capacity (Recommendation of Finance Commission)	8.46
104		2014-00-105-0007- Extra Court (Recommendation of Finance Commission)	17.50
105		2014-00-105-0008- Rapid Court (Recommendation of Finance Commission)	67.69

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
106	27-Law Department	2014-00-105-0009- Civil and Session Courts (Recommendation of Finance Commission)	17.99
107		2014-00-114-0005- Grant for Bar Council/Association of Bihar State/ District/Sub-division	2.50
108		2014-00-114-0007- Judiciary Facilities (Recommendation of Finance Commission)	8.07
109		2014-00-114-0105- Grant for Bar Council/Association of Bihar State/ District /Sub-division	3.00
110		2014-00-117-0002- Family Court (Recommendation of Finance Commission)	2.30
111		2250-00-101-0002- Grants to Bihar State Religious Nyas Parishad	1.00
112	30-Minorities Welfare Department	2202-02-107-0210- Multi Sectoral Development Programme for Minorities	1.20
113		2202-03-107-0106- Arrangement of coaching to minorities students for preparation of Bihar Public Service Commission	1.00
114		2250-00-800-0107- Maintenance Security and growth of WAQF property	0.20
115		5465-01-190-0103- Contribution of participating States in form of share capital of National Minority Development and Finance Corporation	0.50
116	35-Planning and Development Department	2059-01-053-0024- Maintenance of buildings of Fair, Haat, Market and Kutchery	2.00
117		3454-02-205-0406- Rajiv Awas Yojana (Capacity creation)	0.58
118		3475-00-004-0101- Chief Minister Nav Pravartan Protsahan	2.00
119	36- Public Health and Engineering Department	2215-02-003-0102- Grants to Bihar State Water Purifying Mission for Operation of Training-cum-research and other works	1.00
120		4215-01-101-0125- Upgradation of Laboratory and Monitoring for quality of Water	0.10
121		4215-01-102-0229- Nirmal Bharat Abhiyan	259.72
122		4215-01-789-0213- Nirmal Bharat Abhiyan	77.52
123		4215-01-796-0218- Nirmal Bharat Abhiyan	7.76
124	39-Disaster Management Department	2245-01-101-0003- Payment of Gratuitous relief to affected families	0.10
125		2245-02-101-0013- Cash payment to Rural Development Department for self-employment	0.10
126		2245-02-101-0014- Cash Grants for protection from Frost and Cold wave	0.10
127		2245-02-101-0015- Gratuitous relief to the families of affected people due to injuries and death in accidents outside the State	0.10
128		2245-02-107-0001- Repairs and Restoration of Government Health and Education Buildings	0.10
129		2245-02-108-0001- Repairs and Restoration of Government Residential Buildings	0.10
130		2245-02-114-0004- Assistance for Horticulture Crops	0.10
131		2245-02-114-0005- Assistance for Perennial Crops	0.10
132		2245-02-115-0001- Assistance to Farmers to clean sand/silt/salinity from land	0.50
133		2245-02-115-0002- Extraction of salinity/sand etc. from fishery areas	0.10
134		2245-02-116-0001- Assistance to Farmers for repairing of damaged Tubewells/Pump sets etc.	0.10
135		2245-02-119-0003- Grants-in-aid to handloom weavers	0.13
136		2245-02-282-0004- Supply of supplementary nutrition for Welfare Department	0.44

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
137	39-Disaster Management Department	2245-02-800-0007- Expenditure in transporting the relief materials received from Non-Government Institutions	0.10
138		2245-06-101-0005- Gratuitous relief to the families of affected people due to injuries and death in accidents outside the State	0.10
139		2245-80-001-0103- Modernisation of Disaster Management Office	0.09
140		2245-80-800-0003- Bihar Agriculture troubled farmers scheme	0.15
141		4250-00-051-0104- Warehouse	0.40
142	40-Revenue and land Reforms Department	2029-00-104-0004- Zamindari Abolition Bond	0.42
143		4047-00-789-0101- Land Acquisition (Revenue and Land Reforms Department)	20.75
144		4047-00-789-0104- House Construction for Homeless Families	1.00
145	41-Revenue and Land Reforms Department	5054-03-052-0101- Machinery and Equipment	0.25
146	42-Rural Development Department	2216-03-105-0104- Monitoring and Technical Support to Indira Awas Yojana	4.00
147		2216-03-105-0106- Chief Minister Centenary Indira Awas Renovation Scheme	10.00
148		2505-02-789-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	632.20
149		2505-02-796-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	74.38
150		4515-00-102-0102- Bihar Integrated Social Security Strengthening Project (EAP)	4.12
151		2216-03-789-0103- Chief Minister Indira Awas upgradation	189.14
152	44-SC and ST Welfare Department	2070-00-001-0106- Ambedkar Foundation	0.50
153	45-Sugar Industries Department	2852-08-789-0101- Economic Assistance	12.08
154	46-Tourism Department	3452-80-003-0101- Bihar Kaushal Vikas Mission	1.00
155	48-Urban Development and Housing Department	2215-02-106-0202- National River Conservation Plan (NRCP)	3.00
156		2215-02-789-0203- National River Conservation Plan (NRCP)	2.00
157		2217-01-053-0001- Buddha Smriti and Other Parks	15.00
158		2217-01-191-0218- Atal Mission for Rejuvenisation and Urban Transformation (AMRUT)	50.00
159		2217-01-789-0205- Sabke Liye Awas (Urban) Mission	2.00
160		2217-03-192-0211- Atal Mission for Rejuvenisation and Urban Transformation (AMRUT)	141.42
161		2217-03-192-0311- Atal Mission for Rejuvenisation and Urban Transformation(AMRUT)	45.00
162		2217-04-051-0202- Rajeev Awas Yojana	57.25
163		2217-04-051-0302- Rajeev Awas Yojana	90.00
164		2217-04-789-0303- Housing and Slum Area Development Programme Under JNNURM	0.10
165		2217-05-001-0102- Maintenance/Evaluation/Supervision of scheme and establishment of State Resources Centre and other equivalent programme	0.15
166	2217-05-051-0102- Bihar Urban Reform Nutrition Programme Externally Aided	10.00	
167	49-Water Resources Department	2700-80-002-0402- National Hydrology Project	21.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
168	49-Water Resources Department	4700-02-051-0103- Irrigation Projects of Gandak Basin (Works) (NABARD Aided Scheme)	8.47
169		4700-03-051-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource	8.50
170		4700-03-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource	8.70
171		4700-03-051-0305- Prime Minister Krishi Sinchai Yojana	11.61
172		4711-01-051-0102- Water Drainage Project (Works)	8.00
173		4711-01-051-0105- Water Drainage Projects (Works) (NABARD Aided Scheme)	0.07
174		50-Minor Water Resource Department	2702-02-016-0101- Bihar Centenary Private Tubewell Scheme
175	2702-02-789-0101- Bihar Centenary Private Tubewell Scheme		0.44
176	4702-00-101-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource		42.00
177	4702-00-101-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource		28.00
178	51-Social Welfare Department	2235-02-101-0220- National Programme for helpless persons	5.00
179		2235-02-103-0003- Bihar State Women Commission	1.50
180		2235-02-103-0111- Kanya Suraksha Yojana	5.85
181		2235-02-103-0219- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	70.16
182		2235-02-103-0220- Mukhya Mantri Nishakt Jan Vivah Protsahan Anudan Yojana	2.00
183		2235-02-103-0423- Swadhar Ghar Scheme (Women's Protection and Empowerment)	2.49
184		2235-02-200-0106- Exhibition Seminar and Conference	0.20
185		2235-03-796-0201- National Social Aid Programme (NSAP)	72.87
186		4235-02-102-0106- Building for Remand Home, Children Home	0.10
<b>Total</b>			<b>3,421.66</b>

(Source: Grant Audit Register, 2016-17)

## Appendix-2.9

(Reference: Paragraph 2.3.8; Page 33)

### Savings of ₹ one crore or more and above 10 per cent of the total provision in each case not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Major Head	Savings	Surrendered	Saving which remained to be surrendered	Percentage (col.6/col.4*100)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	02- Animal and Fisheries Resources Department	2405	36.24	30.13	6.11	16.86
2	05- Secretariat of the Governor	2012	3.65	0.14	3.51	96.16
3	15- Pension	2071	3,777.39	0.22	3,777.17	99.99
4	21- Education Department	2202	3,634.27	383.90	3,250.37	89.44
5		2204	4.00	0.00	4.00	100.00
6		2205	1.14	0.00	1.14	100.00
7		4202	85.25	0.00	85.25	100.00
8	22- Home Department	2055	725.62	67.63	657.99	90.68
9		2056	35.79	5.65	30.14	84.21
10		4055	91.43	10.00	81.43	89.06
11	28- High Court of Bihar	2014	19.60	0.00	19.6	100.00
12	30- Minorities Welfare Department	2250	15.14	0.20	14.94	98.68
13	35- Planning and Development Department	2053	64.92	7.26	57.66	88.82
14	38- Registration, Excise and Prohibition Department	2030	25.29	5.71	19.58	77.42
15		2039	22.65	4.81	17.84	78.76
16	39- Disaster Management Department	2245	764.09	477.33	286.76	37.53
17	41- Road Construction Department	2245	73.85	0.00	73.85	100.00
18	46- Tourism Department	5452	619.01	7.43	611.58	98.80
<b>Total</b>			<b>9,999.33</b>	<b>1,000.41</b>	<b>8,998.92</b>	<b>90.00</b>

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

## Appendix-2.10

(Reference: Paragraph 2.3.8; Page 33)

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

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	2,095.59	826.07	39.42
2		2402-Soil and Water Conservation	214.56	109.74	51.15
3		4401-Capital Outlay on Crop Husbandry	20.00	20.00	100.00
4	2	2403-Animal Husbandry	358.94	71.69	19.97
5		2404-Dairy Development	125.08	18.53	14.81
6		2405-Fisheries	104.28	30.13	28.89
7	3	2059-Public Works	593.77	126.56	21.31
8		2216-Housing	16.34	10.90	66.71
9		2245-Relief on account of Natural Calamities	15.00	14.25	95.00
10		4059-Capital Outlay on Public Works	1,939.66	491.21	25.32
11		4202- Capital Outlay on Education, Sports, Arts and Culture	501.40	102.02	20.35
12		4216-Capital Outlay on Housing	200.63	41.36	20.62
13		4408-Capital Outlay on Food Storage and Warehousing	74.66	74.66	100.00
14	4	2053-District Administration	64.06	11.49	17.94
15	8	2204-Sports & Youth Services	56.66	11.07	19.54
16		2205-Art & Culture	66.40	15.16	22.83
17	9	4425- Capital Outlay on Co-operation	66.28	18.71	28.23
18	10	6801-Loans for Power Projects	435.19	360.14	82.75
19	11	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,369.23	523.97	22.12
20	12	2052-Secretariat-General Services	94.05	44.92	47.76
21		2054-Treasury and Accounts Administration	139.60	28.78	20.62
22	16	2015-Elections	83.82	10.37	12.37
23		2515-Other Rural Development Programmes	7,301.25	933.96	12.79
24	17	2040-Taxes on Sales, Trade, etc.	154.36	34.93	22.63
25	18	2408- Food Storage and Warehousing	10.00	10.00	100.00
26		3456-Civil Supplies	2,146.17	1,073.50	50.02
27	19	2406-Forestry & Wild Life	349.93	51.41	14.69
28	20	2210-Medical and Public Health	6,997.15	759.04	10.85
29		2211-Family Welfare	532.74	99.46	18.67
30		2235-Social Security and Welfare	566.42	476.42	84.11
31	22	2070-Other Administrative Services	567.18	61.00	10.75
32		2235- Social Security and Welfare	87.04	22.60	25.97
33		4235- Capital Outlay on Social Security& Welfare	60.00	18.25	30.42
34	23	2851-Village And Small Industries	133.95	52.65	39.31
35		2852-Industries	593.94	120.66	20.32



Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
36	24	2220-Information & Publicity	202.72	70.15	34.60
37	26	2230-Labour and Employment	657.07	90.30	13.74
38		4250-Capital Outlay on Other Social Services	253.60	95.28	37.57
39	27	2014-Administration Of Justice	814.32	285.19	35.02
40	33	2053-District Administration	403.27	139.13	34.50
41		2070-Other Administrative Services	40.31	12.91	32.03
42	35	2235- Social Security and Welfare	2,063.85	1,134.86	54.99
43		3454-Census Surveys and Statistics	95.16	32.46	34.11
44		4401-Capital Outlay on Crop Husbandry	112.54	40.47	35.96
45		4515- Capital Outlay on Rural Development Department	400.01	194.70	48.67
46	36	2215-Water Supply and Sanitation	432.04	75.63	17.51
47	37	2515-Other Rural Development Programmes	273.47	90.09	32.94
48		3054-Roads and Bridges	1,100.00	313.89	28.54
49	39	2245-Relief On Account of Natural Calamities	1,777.13	407.13	22.91
50	40	2029-Land Revenue	785.11	302.51	38.53
51	42	2216-Housing	6,048.89	2,388.97	39.49
52		2501-Special Programmes for Rural Development	751.71	337.05	44.84
53		2505-Rural Employment	2,175.74	1,463.35	67.26
54		4515- Capital Outlay on Other Rural Development Programmes	75.12	56.35	75.01
55	43	2203-Technical Education	99.99	19.40	19.40
56		4202-Capital Outlay on Education, Sports, Art and Culture	378.32	60.16	15.90
57	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,635.73	409.40	25.03
58	45	6860-Loans for Consumer Industries	69.83	68.74	98.44
59	46	3452-Tourism	98.33	10.73	10.91
60	48	2015-Elections	21.00	10.91	51.95
61		2217- Urban Development	3,956.93	847.56	21.42
62		3475-Other General Economic Services	78.39	23.89	30.48
63	49	2245-Relief on Account of Natural Calamities	300.00	256.93	85.64
64		2701-Medium Irrigation	117.81	17.84	15.14
65		4711- Capital Outlay on Flood Control Projects	1,183.85	134.91	11.40
66	50	2702-Minor Irrigation	331.87	101.85	30.69
67		4702-Capital Outlay on Minor Irrigation	285.28	160.11	56.12
68	51	2235-Social Security and Welfare	5,067.06	669.81	13.22
69		2236-Nutrition	1,561.68	279.96	17.93
70		4235-Capital Outlay on Social Security and Welfare	233.31	76.03	32.59
<b>Total</b>			<b>63,016.77</b>	<b>17,354.26</b>	<b>27.54</b>

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



## Appendix-2.11

(Reference: Paragraph 2.3.9; Page 34)

### Rush of Expenditure in the month of March 2017

(₹ in crore)

Sl. NO.	Grant No. and name of the Department	Total expenditure during 2016-17	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Percentage of total expenditure w.r.t. expenditure during	
					January – March 2017	March 2017
(1)	(2)	(3)	(4)	(5)	(6)	
1	1-Agriculture Department	1,662.15	902.64	529.22	54.31	31.84
2	3-Building construction Department	1,771.74	1,030.73	804.76	58.18	45.42
3	6-Election Department	140.15	74.35	45.09	53.05	32.17
4	8-Art, Culture and Youth Department	81.85	36.29	25.40	44.34	31.03
5	11-Backward Class and Most Backward Class Welfare Department	1,461.27	1,452.69	1,451.65	99.41	99.34
6	16-Panchayati Raj Department	6,466.66	6,090.88	3,571.66	94.19	55.23
7	18-Food and Consumer Protection Department	1,065.67	1,020.31	354.17	95.74	33.23
8	19-Environment and Forest Department	335.42	216.51	176.25	64.55	52.55
9	23-Industries Department	665.60	288.79	260.07	43.39	39.07
10	24-Information and Public Relation Department	133.29	67.36	44.65	50.54	33.50
11	33-General Administration Department	508.64	236.59	188.98	46.51	37.15
12	42-Rural Development Department	5,827.93	3,442.80	3,322.51	59.07	57.01
13	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,142.46	846.43	806.02	74.09	70.55
14	45-Sugar Industries Department	182.81	102.10	95.16	55.85	52.05
15	48-Urban Development and Housing Department	3,377.92	1,752.88	1,397.19	51.89	41.36
16	49-Water Resources Department	2,551.13	1,288.91	961.59	50.52	37.69
17	50-Minor Water Resources Department	363.69	186.73	140.70	51.34	38.69
<b>Total</b>		<b>27,738.38</b>	<b>19,036.99</b>	<b>14,175.07</b>	<b>68.63</b>	<b>51.10</b>

(Source: Finance Accounts 2016-17)

## Appendix-2.12

(Reference: Paragraph 2.4; Page 35)

### Withdrawals from Contingency Fund for non-contingent expenditure

(₹ in crore)

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory Legislatures	Purchase of Motor Vehicle for Deputy Chairman of Bihar Legislative Council	0.16
2	2012	President, Vice -President/ Governor, Administrator of Union Territories	Purchase of Motor Vehicle	0.72
3	2014	Administration of Justice	Office Expenditure for expansion of Judicial Capacity Building	0.95
4			Purchase of Tractor for use in Hon'ble High Court, Patna	0.04
5			Purchase of Vehicles for eleven Judicial Divisions	2.52
6			Purchase of Vehicle for Member Secretary of Bihar State Law Commission	0.10
7			Purchase of staff car for Advocate General.	0.08
8	2015	Elections	Purchase of Vehicle for State Election Commission	0.13
9	2029	Land Revenue	Purchase of Vehicles for Revenue & Land Reforms Minister	0.16
10	2051	Public Service Commission	Conducting 1st Inter Level Combined Competitive Examination by BSSC	25.00
11	2052	Secretariat-General Services	Honorarium for staff of Resident Commissioner Office, Bihar Bhawan New Delhi	0.05
12			Honorarium to members of Urdu Advisory Committee	0.10
13			Purchase of vehicle for Chief Secretary	0.13
14			Purchase of Vehicle for Law Minister	0.16
15			Purchase of Vehicle for Finance Minister	0.15
16	2053	District Administration	Purchase of Vehicle for Tirhut Division	0.13
17			Payment to contractual staff & other works	0.20
18	2070	Other Administrative Services	Purchase of two Motor Vehicles for Hon'ble Chief Minister for Delhi Tour (Prawas)	0.30
19			Purchase of Motor Vehicles for Hon'ble Chief Minister for Delhi Tour (Prawas)	0.82
20			Payment of ACP Benefit to Raj Bhasha Employees of Tirhut and Patna Division.	0.02
21	2071	Pensions and Other Retirement benefits	Domestic Assistance allowances (Gharelu Sahayata Bhatta) to Retired High Court Judges	0.15
22	2202	General Education	Purchase of two Motor Vehicle for State Appellate Authority of Education Department	0.24
23	2210	Medical and Public Health	Pay and Allowances of Sub-Divisional, Divisional and Sadar Hospitals	160.50
24	2211	Family Welfare	Pay & Allowances to Human Resources for Medical and Health Education	3.31
25			Pay & Allowances to Human Resources for Medical and Health Education	118.77
26			Pay & Allowances to Human Resources for Medical and Health Education	39.09
27			Pay & Allowances to Human Resources for Medical and Health Education	14.21

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
28	2235	Social Security and Welfare	Establishment (training, ISSNIP etc.) of Integrated Child Development Services	275.12
29			Payment of Pension under National Social Assistance Programme from State share.	100.00
30			Payment of Pension under Lakshmibai Social Security Pension Scheme	24.36
31			Payment of Pension under National Social Assistance Programme from State share.	247.40
32			Payment of Pension under Bihar Disabled Pension Scheme.	62.00
33			Payment of Pension under Lakshmibai Social Security Pension Scheme	5.00
34			Payment of Pension under Bihar State Social Security Pension Scheme.	2.86
35			Payment of Pension under Bihar State Social Security Pension Scheme.	8.00
36			Payment of Pension under Bihar Disabled Pension Scheme.	16.57
37			Dresses and Scholarships for Children of Anganwadi Centers.	35.31
38			Dress for Children of Anganwadi Centers.	21.65
39			Management Information System under ICDS.	0.50
40	2236		Nutrition	State share for Food Supplementary (Purak Poshahar) Plan.
41	2251	Secretariat Social Service	Purchase of Motor Vehicle for Hon'ble Minister for Administrative Post Committee.	0.16
42			Purchase of Motor Vehicle for newly appointed State Information Commissioner	0.10
43			Purchase of Motor Vehicle for Minister of Disaster Management Department.	0.16
44	2425	Co-operation	Payment of honorarium to Executive assistants of each blocks	0.90
45	2852	Industries	Payment for maintenance of Computer Systems of Patna High Court & District Courts under e-Court Mission Mode Project	10.00
46	3451	Secretariat-Economic Services	Purchase of two Motor Vehicles for Hon'ble Minister of Industries, Bihar	0.27
47			Purchase of Motor Vehicle for Hon'ble Minister of Mines & Minerals	0.15
48			Purchase of Motor Vehicle for Hon'ble Co-operative Minister	0.16
49			Morocco visit of Principal Secretary, Forest and Environment Department & Payment of honorarium to employees	0.42
50			Purchase of Motor Vehicle for Hon'ble Minister, Energy	0.16
51			Purchase of Motor Vehicles for Minister & Secretary of Tourist Department	0.29
52			Purchase of Motor Vehicles for Minister & Sugarcane Commissioner	0.29

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
53	3456	Civil Supplies	Consumer Awareness Programme under Government of India Plan	0.08
54	4202	Capital Outlay on Education, Sports, Art and Culture	Land acquisition for National Institute of Technology, Patna	234.52
55	4210	Capital Outlay on Medical and Public Health	Construction of Government Hospitals in Urban Area	5.28
56			Payment for construction Medical College in Bettiah and Madhepura.	160.00
57	4250	Capital Outlay on other Social Services	Construction of Kaushal Vikas Kendra under Saat Nischaya Yojana.	112.85
58			Construction of Kaushal Vikas Kendra under Saat Nischaya Yojana.	44.54
59	4801	Capital Outlay on Power Projects	Investment by the State Government in SBPDCL for Payment of Pending energy bills under UDAY Scheme	296.20
60			Investment by the State Government in NBPDCCL for Payment of Pending energy bills under UDAY Scheme	203.80
61	5054	Capital Outlay on Roads and Bridges	Extra expenditure by Planning & Development Department	200.00
<b>Total</b>				<b>2,726.35</b>

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

## Appendix-2.13

(Reference: Paragraph 2.5; Page 37)

### Drawal of funds to avoid lapse of budgetary provision

(₹ in lakh)

Sl. No.	Head	Name of Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	3454	Dy. Director, Economy & Statistical Directorate, Patna	29-03-12	175.58	21-01-15	48.35	34
2	4235	B.D.O, Naubatpur	11-03-08	4.13	08-08-13	1.06	65
3	4210	Superintendent, P.M.C.H, Patna	23-12-06	48.06	09-07-15	1.28	<b>103</b>
4	2055	NDC, Patna	20-05-09	90.00	01-10-15	6.77	76
5	2015	Dy. Election Officer, Jahanabad	28-04-14	25.00	25-02-16	2.13	22
6	4235	Collectorate, Jamui	08-03-13	160.00	16-02-16	60.00	35
7	2245	NDC, Lakhisarai	30-03-12	5.00	02-12-15	1.00	44
					29-03-16	0.72	48
8	4235	BDO, Fatuha, Patna	30-03-08	8.38	11-01-16	1.57	93
9	2245	C.O, Teghra, Begusarai	31-03-10	3.00	16-09-11	2.92	<b>17</b>
10	2015	District Election Section, Samastipur	23-02-13	37.00	23-06-16	13.50	40
11	2852	Dy. Director, Industry (Accounts), Bihar, Patna	01-12-11	50.00	29-03-16	10.53	52
					29-03-16		
12	3454	NDC, Kishanganj	31-03-09	18.58	08-10-13	1.19	55
13	2225	District Welfare Officer, Jamui	25-03-09	1.88	13-03-13,	0.65	48
					12-12-14	0.25	69
14	2515	DDC, Darbhanga	30-03-10	8.39	11-09-13	0.04	41
					16-09-13	0.04	42
					24-07-14	0.19	52
					06-06-15	0.30	62
					22-08-15	0.37	65
15	5054	D.M, Khagaria	13-02-14	163.00	31-03-16	99.80	25
16	2401	B.D.O, Rohtash	12-03-09	3.38	29-08-16	1.00	90
17	4220	District Public Relation Officer, Darbhanga	26-03-09	5.19	11-09-13	2.32	53
18	2401	District Agriculture, Officer, Supaul	09-07-13	17.53	10-09-16	0.69	38
19	2401	District Agriculture Officer, Madhepura	24-09-13	3.38	14-09-16	2.35	36

Sl. No.	Head	Name of Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20	2210	Director, IGIC, Patna	03-11-09	95.87	30-07-16	45.87	81
21	2053	District Planning Officer, Saharsa	26-09-13	200.00	09-09-16	53.59	35
22	2015	District Magistrate, Kishanganj	23-05-12	22.60	17-10-16	6.70	53
23	3454	Dy. Director, Economy & Statistical Directorate, Patna	30-03-15	200.00	09-09-16	170.01	17
24	2053	District Planning Officer, Madhepura	04-09-13	250.00	21-09-16	40.54	37
25	2015	B.D.O, Dalsingsarai	28-04-14	2.50	29-03-16	1.36	23
<b>Total</b>				<b>1,598.45</b>		<b>577.09</b>	

## Appendix-2.14

(Reference: Paragraph 2.5; Page 37)

### Details of hundred per cent remittance of amount

(₹ in Lakh)

Sl. No.	Head	Name of the Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2015	B.D.O, Siwan Sadar	31-03-05	0.50	09-01-16	0.50	129
2	4235	B.D.O, Mokama, Patna	16-03-12	1.94	01-02-16	1.94	46
3	2236	C.D.P.O, Bhargama, Arariya	03-03-05	7.53	11-01-16	7.53	<b>130</b>
4	2055	DNDC, Patna	14-10-05	4.74	21-09-15	4.74	119
5	2235	Food Processing Directorate, Industry Department Bihar, Patna	04-02-15	400.00	02-11-15	400.00	<b>9</b>
6	2055	NDC, Patna	14-10-05	3.88	21-09-15	3.88	119
7	3454	Dy. Director, Economy & Statistical Directorate, Patna	30-03-15	300.00	14-09-16	300.00	17
<b>Total</b>				<b>718.59</b>		<b>718.59</b>	

## Appendix- 2.15

(Reference: Paragraph 2.6; Page 37)

### Amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2016-17

(₹ in crore)

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
<b>Unreconciled Receipt</b>			
1	0028- Other Taxes on Income and Expenditure	78.75	78.75
2	0029- Land Revenue	971.12	957.85
3	0030- Stamps and Registration Fees	2,981.95	2,572.87
4	0039- State Excise	29.66	29.66
5	0040- Taxes on Sales, Trade etc.	11,873.51	11,873.51
6	0041- Taxes on Vehicles	1,256.67	1,181.81
7	0042- Taxes on Goods and Passengers	6,245.62	6,245.62
8	0043- Taxes and Duties on Electricity	223.90	223.90
9	0045- Other Taxes and Duties on Commodities and Services	81.25	81.08
10	0049- Interest Payments	939.91	939.91
11	0051- Public Service Commission	16.31	16.31
12	0055- Police	42.16	42.16
13	0056- Jails	10.35	10.13
14	0070- Other Administrative Services	99.88	19.38
15	0202- Education, Sports, Arts and Culture	17.09	17.09
16	0210- Medical and Public Health	39.94	39.94
17	0230- Labour, Employment and Skill Development	11.41	11.41
18	0401- Crop Husbandry	14.38	14.38
19	0405- Fisheries	10.42	10.25
20	0406- Forestry and Wild Life	27.69	27.69
21	0515- Other Rural Development Program	35.66	35.66
22	0700- Major Irrigation	13.69	13.69
23	0701- Medium Irrigation	11.65	11.65
24	0853- Non- Ferrous Mining and Metallurgical Industries	997.60	918.17
25	1054- Roads and Bridges	41.93	41.93
26	1475- Other General Economic Services	15.69	15.69
<b>Total</b>		<b>26,088.19</b>	<b>25,430.49</b>
<b>Unreconciled Expenditure</b>			
1	2013- Council of Ministers	20.96	13.42
2	2014- Administration of Justice	669.60	469.19
3	2015- Elections	212.32	206.66
4	2029- Land Revenue	429.69	422.28
5	2030- Stamps and Registration	47.60	40.15
6	2039- State Excise	91.96	87.22
7	2040- Taxes on Sales, Trade etc.	116.97	107.14
8	2041- Taxes on Motor Vehicles	46.07	36.20



Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
9	2049- Interest Payments	8,190.66	617.88
10	2051- Public Service Commission	68.05	45.23
11	2052- Secretariat-General Services	284.45	50.15
12	2053- District Administration	391.40	384.71
13	2054- Treasury and Accounts Administration	93.44	92.89
14	2055- Police	5,343.99	4,522.54
15	2056- Jails	254.97	179.17
16	2059- Public Works	431.36	430.50
17	2070- Other Administrative services	657.36	561.61
18	2071- Pensions and Other Retirement Benefits	12,507.99	12,507.99
19	2202- General Education	18,959.52	17,900.87
20	2203- Technical Education	107.40	103.92
21	2204- Sports and Youth Services	40.09	39.50
22	2205- Art and Culture	44.89	43.92
23	2210- Medical and Public Health	4,189.12	4,167.06
24	2211- Family Welfare	433.34	429.37
25	2215- Water Supply and Sanitation	1,202.23	1,193.77
26	2216- Housing	3,437.18	3,437.18
27	2217- Urban Development	2,823.86	2,352.37
28	2220- Information & Publicity	132.46	128.07
29	2225- Welfare of SC,ST and Other Backward Classes	2,226.95	2,225.51
30	2230- Labour and Employment	387.80	376.99
31	2235- Social Security and Welfare	4,923.52	4,914.97
32	2236- Nutrition	955.20	940.45
33	2245- Relief on account of Natural Calamities	818.89	807.61
34	2251- Secretariat Social Services	52.17	35.25
35	2401- Crop Husbandry	930.43	918.79
36	2402- Soil and Conservation	83.14	82.15
37	2403- Animal Husbandry	235.98	194.18
38	2404- Dairy Development	97.49	95.69
39	2405- Fisheries	37.91	35.42
40	2406- Forestry and Wild life	295.67	295.67
41	2408- Food Storage and Warehousing	13.31	13.31
42	2415- Agriculture Research and Education	456.19	454.70
43	2425- Co-operation	149.59	19.92
44	2435- Other Agricultural Programmes	13.48	12.59
45	2501- Special Programme for Rural Development	381.17	381.17
46	2505- Rural Employment	712.20	712.20
47	2515- Other Rural Development Programme	7,256.49	7,256.42
48	2700- Major Irrigation	356.60	284.68
49	2701- Medium Irrigation	93.93	83.83
50	2702- Minor Irrigation	230.45	207.57
51	2705- Command Area Development	107.81	107.44

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
52	2711- Flood Control and Drainage	259.47	229.90
53	2801- Power	7,540.69	2,826.93
54	2810- Non-conventional sources of Energy	157.60	35.47
55	2851- Village and Small Industries	69.68	65.06
56	2852- Industries	806.02	800.45
57	3054- Road and Bridges	1,775.64	1,759.08
58	3451- Secretariat Economic Services	81.16	55.47
59	3452- Tourism	85.78	10.66
60	3454- Census Survey and Statistics	69.29	63.43
61	3456- Civil Supply	1,059.65	1,058.50
62	3475- Other General Economic Services	61.20	61.20
63	4055- Capital Outlay on Police	278.43	278.43
64	4059- Capital Outlay on Public Works	1,003.76	1,003.76
65	4070- Capital Outlay on Other Administrative Services	802.87	791.25
66	4202- Capital Outlay on Education, Sports, Art and Culture	1,074.46	1,074.34
67	4210- Capital Outlay on Medical and Public Health	870.43	870.43
68	4215- Capital Outlay on Water Supply and Sanitation	1,163.89	1,163.89
69	4216- Capital Outlay on Housing	158.77	158.77
70	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	21.43	21.43
71	4235- Capital Outlay on Social Security and Welfare	63.70	63.70
72	4250- Capital Outlay on Other Social Services	239.81	239.81
73	4401- Capital Outlay on Crop Husbandry	61.58	61.58
74	4406- Capital Outlay on Forestry and Wildlife	36.09	36.09
75	4425- Capital Outlay on Co-operative	30.22	17.35
76	4515- Capital Outlay on Other Rural Development Programme	7,891.74	7,891.74
77	4700- Capital Outlay on Major Irrigation	728.11	728.11
78	4701- Capital Outlay on Medium Irrigation	43.83	43.83
79	4702- Capital Outlay on Minor Irrigation	124.21	124.21
80	4711- Capital Outlay on Flood Control Projects	899.53	899.53
81	4801- Capital Outlay on Power Projects	5,738.56	1,418.58
82	4851- Capital Outlay on Village & Small Industries	125.03	125.03
83	4859- Capital Outlay on Telecommunication and Electronic Industries	102.58	102.58
84	5053- Capital Outlay on Civil Aviation	275.07	275.07
85	5054- Capital Outlay on Roads and Bridges	5,325.51	5,325.51
86	5452- Capital Outlay on Tourism	57.27	22.78
87	5465- Investment in General Financial and Business Institutions	85.11	85.11
<b>Total</b>		<b>1,21,213.47</b>	<b>1,00,816.53</b>

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

## Appendix-2.16

(Reference: Paragraph 2.7.2; Page 39)

### Excessive/un-necessary supplementary provision (Grant No. 20)

(₹ in crore)

Sl. No.	Head of Account	Original Provision	Supplementary Provision	Total	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
<b>A. Excessive Supplementary Provision</b>					
1	2210- Medical and Public Health-01- Urban Health Services-Allopathy-001- Direction and Administration-0001- Health Directorate	18.40	2.44	20.84	18.45
<b>Total A</b>		<b>18.40</b>	<b>2.44</b>	<b>20.84</b>	<b>18.45</b>
<b>B. Un-necessary Supplementary Provision</b>					
2	2210- Medical and Public Health-01- Urban Health Services-Allopathy-200- Other Health Schemes -0002- Leprosy Eradication Programme	50.71	3.00	53.71	41.72
3	2210- Medical and Public Health-03-Rural Health Service-Allopathy-103-Primary Health Centre-0001-Primary Health Centre	886.02	70.50	956.52	824.52
4	2210- Medical and Public Health-03-Rural Health Service-Allopathy-110-Hospital and Dispensaries-0001-Public Health Centre	90.89	19.20	110.09	85.84
5	2210- Medical and Public Health-04-Rural Health Services-Other System of Medicine-103- Unani-0001- Unani Dispensaries	5.58	1.00	6.58	5.40
6	2210- Medical and Public Health-05- Medical Education- Training and Research -105- Allopathy-0001- Patna Medical Collage	99.23	2.00	101.23	78.84
7	2210- Medical and Public Health-05- Medical Education- Training and Research -105- Allopathy- 0005- Nalanda Medical College	51.35	2.00	53.35	46.60
8	2210- Medical and Public Health-05- Medical Education- Training and Research -105- Allopathy-0012- Nurses Training	10.95	0.83	11.78	7.88
9	2210- Medical and Public Health-05- Medical Education-Training and Research-105-Allopathy-0013- Pharmacy Training	2.44	0.08	2.52	1.76
10	2210- Medical and Public Health-05- Medical Education-Training and Research-105-Allopathy-0022-Vardhaman Institute of Health Sciences, Pawapuri	18.05	1.87	19.92	15.20
11	2210-Medical and Public Health-06-Public Health-001-Direction and Administration-0001 Superintendence	9.10	2.50	11.60	8.85
12	2211- Family welfare-00-101-Rural Family Welfare Services-0001- Rural Family Welfare Centre	69.33	0.10	69.43	46.65
<b>Total B</b>		<b>1,293.65</b>	<b>103.08</b>	<b>1,396.73</b>	<b>1,163.26</b>
<b>Total (A+B)</b>		<b>1,312.05</b>	<b>105.52</b>	<b>1,417.57</b>	<b>1,181.71</b>

(Source: Detailed Appropriation Accounts 2016-17, Government of Bihar).

## Appendix-2.17

(Reference: Paragraph 2.7.4; Page 40)  
Surrender of funds on 31 March 2017

(₹ in crore)

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
1	2210- Medical and Public Health- 01- Urban Health Services-Allopathy- 001- Direction and Administration- 0001- Health Directorate	20.84	2.75	133 (7) Q
2	2210- Medical and Public Health -01- Urban Health Services-Allopathy- 001- Direction and Administration-0002- District Medical Officer	33.24	2.20	134(7) Q
3	2210- Medical and Public Health -01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0001- Patna Medical College Hospital	180.14	23.64	136(1) B
4	2210 -Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0002- Darbhanga Medical College Hospital	89.86	3.42	116(1) B
5	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0004 -Nalanda Medical College Hospital	79.29	5.30	140 (1) B
6	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0006- Magadh Medical College Hospital Gaya	43.25	2.49	135 (1) B
7	2210- Medical and Public Health -01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0008- Sri Krishna Medical College Hospital Muzaffarpur	56.39	3.46	144(1) B
8	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0009- Bhagalpur Medical College Hospital Bhagalpur	71.78	4.69	145 (1) B
9	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0010- Indira Gandhi Cardiac Institute Patna	32.92	7.04	144(1) B
10	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0011- Infectious Disease Hospital Patna	2.62	0.45	130 (7) Q
11	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0012- Rajendra Nagar Hospital Patna	4.76	0.35	118 (7) Q
12	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0013- Sadar and Sub-divisional Hospital	481.02	50.96	119 (7) Q

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
13	2210- Medical and Public Health -01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0016- Mental Hospital	15.00	11.00	139 (7) Q
14	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0021- Establishment of Bardhman Institute of Health sciences Hospital Pawapuri	19.03	13.56	139 (1) B
15	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0001- T.B Eradication Programme	56.28	4.02	142 (7) Q
16	2210 -Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0002- Leprosy Eradication Programme	53.71	3.71	117 (7) Q
17	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Others Health Schemes -0005- Others Dispensaries (Local Dispensaries)	23.61	3.74	132 (7) Q
18	2210- Medical and Public Health- 01-Urban Health Services-Allopathy-200- Other Health Schemes -0006- Legislator Hospital Patna	1.60	0.12	122 (7) Q
19	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0008- Blood Bank	4.05	0.89	126 (1) B
20	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0111- Operation of Ambulances	25.00	0.80	125 (1) B
21	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0209 -National Health Mission including NRHM	1,000.00	149.00	46 (10) B
22	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0309- National Health Mission including NRHM	398.25	28.24	51 (10) B
23	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0310- National Aids and Sexually Transmitted Disease Prevention Programme	4.50	4.50	56 (10) B
24	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-789- Special component for Schedule caste -0301-National Health Mission including NRHM	15.00	5.05	50 (10) B
25	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-796- Tribal Area Sub plan-0319- National Health Mission including NRHM	12.79	2.79	49 (10) B
26	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-101- Ayurveda-0001- Directorate of Indigenous Ayurvedic Medicine	32.45	1.90	49 B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
27	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-101- Ayurveda -0002- Establishment of Ayurvedic Medicine Manufacturing Factory	2.33	0.48	50 (B)
28	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-101- Ayurveda -0004- Government Ayurvedic College Hospital	6.31	0.60	51 (B)
29	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-200- Other System-0202- Medical Plant Related Mission including National AYUSH Mission	13.47	13.47	62 (B)
30	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine- 200- Other System-0302- Medical Plant Related Mission including National AYUSH Mission	8.00	8.00	63 (B)
31	2210- Medical and Public Health-03- Rural Health Services- Allopathy-101- Health Sub- Centres-0003- Health Sub- Centres	61.77	5.34	127 (7) Q
32	2210- Medical and Public Health-03- Rural Health Service Allopathy-103- Primary Health Centre-0001- Primary Health Centre	956.52	52.82	136 (7) Q
33	2210- Medical and Public Health-03- Rural Health Service Allopathy-110- Hospital and Dispensaries -0001- Public Health Centre	110.09	9.01	143 (7) Q
34	2210- Medical and Public Health-03- Rural Health Service Allopathy-110- Hospital and Dispensaries -0203- National Health Mission including NRHM	1,012.99	142.88	47 (10) B
35	2210- Medical and Public Health-03- Rural Health Service Allopathy-110- Hospital and Dispensaries -0304- National AIDS and Sexually Transmitted Disease Prevention Programme	4.50	4.50	55 (10) B
36	2210- Medical and Public Health-03- Rural Health Service Allopathy- 789- Special Component for Scheduled Caste-0201- National Health Mission including NRHM	441.87	70.00	45 (10) B
37	2210- Medical and Public Health-03- Rural Health Service Allopathy -789- Special Component for Scheduled Caste-0301- National Health Mission including NRHM	12.91	2.91	48 (10) B
38	2210- Medical and Public Health-04- Rural Health Service and Other Systems of Medicine -101- Ayurveda-0002- Rural Ayurvedic Dispensaries	18.53	0.73	52 B
39	2210- Medical and Public Health -04- Rural Health Service and Other Systems of Medicine-102- Homeopathy-0001- Homeopathy Dispensaries	6.00	0.70	53 B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
40	2210- Medical and Public Health-04- Rural Health Services and Other Systems of Medicine-103- Unani-0001- Unani Dispensaries	6.58	0.78	54 B
41	2210- Medical and Public Health-04- Rural Health Services and Other Systems of Medicine-200- Other systems-0203- Medicinal Plant related Mission including National AYUSH Mission	10.98	10.98	64 B
42	2210- Medical and Public Health-04- Rural Health Services and Other Systems of Medicine-200- other systems -0303- Medicinal Plant Related Mission, including National AYUSH Mission	8.30	8.30	65 B
43	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda-0001- Ayurvedic College, Begusarai	5.20	0.26	55 B
44	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0002- Ayurvedic College, Patna	13.52	0.36	56 B
45	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0003- Ayurvedic College Buxar	1.94	0.04	57 B
46	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0004- Ayurvedic College Mohanpur, Darbhanga	1.82	0.27	58 B
47	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0005- Ayurvedic College Nathnagar Bhagalpur	0.78	0.05	59 B
48	2210- Medical and Public Health-05- Medical Education Training and Research -103- Unani-0001- Tibbi College	17.92	1.96	61 B
49	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0001- Patna Medical College	101.23	22.33	138 (1) B
50	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0003- Darbhanga Medical College	66.57	4.42	118 (1) B
51	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy-0005- Nalanda Medical College	53.35	6.75	137 (1) B
52	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0007- Magadh Medical College	32.69	1.52	143 (1) B
53	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0008- Sri Krishna Medical College Muzaffarpur	33.18	7.80	141 (1) B



Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
54	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy-0009- Dental College, Patna	5.64	1.75	124 (1) B
55	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0010- Bhagalpur Medical College	26.44	1.63	120 (1) B
56	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy-0011- School for Lady Health Visitors	1.03	0.13	121 (1) B
57	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0013- Pharmacy Training	2.52	0.38	115 (1) B
58	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0017- Indira Gandhi Institute of Medical Science Patna	145.50	18.00	132 (1) B
59	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0024- Govt Medical College, Madhepura	3.89	3.69	128 (1) B
60	2210- Medical and Public Health-06- Public Health -001- Direction and Administration-0001- Superintendence	11.60	0.82	137 (7) Q
61	2210- Medical and Public Health-06- Public Health -003- Training-0002- Public Health Institutions	15.56	2.62	138 (7) Q
62	2210- Medical and Public Health-06- Public Health-101- Prevention and control of Diseases-0002- National Filaria Control Programme	24.80	2.81	131(7)Q
63	2210- Medical and Public Health-06- Public Health-101- Prevention and Control of Diseases-0003- National Malaria Eradication Programme	37.27	9.63	140 (7) Q
64	2210- Medical and Public Health-06- Public Health-101- Prevention and control of Disease- 0012- Health and Optical Distribution Scheme in Mahadalit Tolas	3.00	0.82	124 (7) Q
65	2210- Medical and Public Health-06- Public Health-102- Prevention of Food Adulteration-0001- Food Controller Establishment	3.24	0.78	125 (7) Q
66	2210- Medical and Public Health-06- Public Health-104- Drug Control-0001- Drug Control Establishment	15.42	2.20	121 (7) Q
67	2210- Medical and Public Health-06- Public Health-107- Public Health Laboratories-0001- Public Health Laboratories	5.02	0.42	135 (7) Q
68	2210- Medical and Public Health-06- Public Health-113- Public Health Publicity-0001- Training and Extension Movement	0.64	0.03	128 (7) Q



Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
69	2211- Family Welfare-00-001- Direction and Administration-0104- Health and Medical Education in Human Resources	58.85	29.18	44 (12)
70	2211- Family Welfare-00 -003- Training -0106- Health and Medical Education in Human Resources	19.76	9.21	45 (12)
71	2211- Family Welfare-00-004- Research and Evaluation-0102- Health and Medical Education in Human Resources	0.09	0.04	48 (12)
72	2211- Family Welfare-00-101- Rural Family Welfare Services-0001- Rural Family Welfare Centre	69.43	24.03	50 (12)
73	2211- Family Welfare-00-101- Rural Family Welfare Services- 0105- Health and Medical Education in Human Resources	372.68	31.74	46 (12)
74	2211- Family Welfare-00 -102- Urban Family Welfare Services-0102- Health and Medical Education in Human Resources	6.77	3.64	47 (12)
75	2211- Family Welfare-00- 103- Maternity and Child Health-0001- Maternity and Child Health	5.18	1.62	49 (12)
76	2235- Social Security and Welfare-60- Other Social Security and Welfare Programme-110- Other Insurance Scheme-0204- Social Security for Unorganised Labourers including National Health Insurance Scheme	285.85	285.85	43 (10) B
77	2235- Social Security and Welfare-60- Other Social Security and Welfare Programme-110- Other Insurance Scheme-0304- Social Security for Organised Labourers including National Health Insurance Scheme	190.57	190.57	44 (10) B
78	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-051- Construction-0103- Construction of Residential and Office Building of District Medical Officer	5.00	4.85	52 (10) B
79	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-110- Hospital and Dispensaries-0110 Indira Gandhi Institute of Cardiology, Patna	2.00	0.20	127 (1) B
80	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-110- Hospital and Dispensaries-0111- Medical College Hospital	50.00	2.96	119 (1) B
81	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-110- Hospital and Dispensaries-0113- Construction and Renovation of District and Sub-divisional Hospital Building	30.00	5.16	53 (10) B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
82	4210- Capital Outlay on Medical and Public Health-02- Rural Health Service -051- Construction-0105- Construction of Buildings of Health Sub Center / Additional Primary Health Centre (National Rural Health Mission)	5.00	0.32	54 (10) B
83	4210- Capital Outlay on Medical and Public Health-02- Rural Health Service-110- Hospitals and Dispensaries-0101- AYUSH College Hospital and Dispensaries	1.00	1.00	122 (1) B
84	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-050- Land-0103- For new Medical Colleges and Para Medical Institutions	120.00	25.00	131 (1) B
85	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-051- Construction-0201- Health and Public Education in Human Resources	42.00	42.00	117 (1) B
86	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-105- Allopathy-0111- Dental College and Hospital	0.01	0.01	129 (1) B
87	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-789- Special Component Plan for Schedule Castes -0101- Medical College	560.00	0.23	133(1) B
<b>Total</b>		<b>7,892.49</b>	<b>1,416.65</b>	

(Source: Detailed Appropriation Accounts, 2016-17 and Surrender Letters)

## Appendix-2.18

(Reference: Paragraph 2.7.5; Page 40)

### Part A: Funds not utilized leading to 100 per cent surrender (Grant No. 20)

(₹ in crore)

Sl. No.	Head of Account	Total provisions (O+S)	Surrender	Surrender (in percentage)
(1)	(2)	(3)	(5)	(6)
1	2210- Medical and Public Health-01- Urban Health Services - Allopathy- 200- Other Health Schemes- 0310- National AIDS and Sexually Transmitted Disease Prevention Programme	4.50	4.50	100
2	2210- Medical and Public Health- 02- Urban Health Services-Other systems of Medicine-200- Other Systems -0202- National AYUSH Mission including Medicinal Plant Related Mission	13.47	13.47	100
3	2210- Medical and Public Health- 02- Urban Health Service-Other System of Medicine- 200- Other System. -0302- Medicinal Plant Related Mission including National AYUSH Mission	8.00	8.00	100
4	2210- Medical and Public Health- 03- Rural Health Service-Allopathy- 110- Hospital and Dispensaries- 0304- National AIDS and Sexually Transmitted Disease Prevention Programme	4.50	4.50	100
5	2210-Medical and Public Health- 04-Rural Health Services-Other System of Medicine-200- Other System -0203- Medicinal Plant Related Mission including National AYUSH Mission	10.98	10.98	100
6	2210- Medical and Public Health.- 04-Rural Health Services-Other system of Medicine- 200- Other System- 0303- Medicinal Plant Related Mission including National AYUSH Mission	8.30	8.30	100
7	2235- Social Security and Welfare -60- Other Social Security and Welfare Programme -110- Other Insurance Schemes-0204-Social Security for Unorganized Labourers including National Health Insurance Scheme	285.85	285.85	100
8	2235- Social Security and Welfare- 60- Other Social Security and Welfare programme -110- Other Insurance Schemes -0304- Social Security for Unorganized Labourers including National Health Insurance Scheme	190.57	190.57	100
9	4210- Capital Outlay on Medical and Public Health- 01- Urban Health Service- 051- Construction- 0103- Construction of Residential and Office Building of District Medical Officer	5.00	5.00	100
10	4210- Capital Outlay on Medical and Public Health- 02- Rural Health Services-110- Hospital and Dispensaries -0101- AYUSH College- Hospital and Dispensary	1.00	1.00	100
11	4210- Capital Outlay on Medical and Public Health -03- Medical Education- Training and Research- 051- Construction -0201- Human Resources in Health and Public Education	42.00	42.00	100
<b>Total</b>		<b>574.17</b>	<b>574.17</b>	<b>100</b>

**Part B: Funds not utilized leading to 50 per cent to 99 per cent surrender**

Sl. No.	Head of Account	Total Provisions (O+S)	Surrender	Surrender (in percentage)
(1)	(2)	(3)	(5)	(6)
1	2210- Medical and Public Health-01- Urban Health Services -Allopathy- 110- Hospitals and Dispensaries-0016- Mental Hospital	15.00	11.00	73.33
2	2210- Medical and Public Health-01- Urban Health Services- Allopathy-110- Hospitals and Dispensaries-0021- Establishment of Bardhman Institute of Health and Science Hospital Pawapuri	19.03	13.56	71.26
3	2210- Medical and Public Health-01- Urban Health Services- Allopathy- 200- Other Health Scheme -0209- National Health Mission including National Rural Health Mission	1,000.00	749.00	74.90
4	2210- Medical and Public Health-01- Urban Health Services- Allopathy- 789- Special Component for Scheduled Caste-0201-National Health Mission including National Rural Health Mission	200.00	100.00	50.00
5	2210- Medical and Public Health-01- Urban Health Services -Allopathy- 789- Special Component for Scheduled Caste- 0301-National Health Mission including National Rural Health Mission	15.00	14.83	98.86
6	2210- Medical and public Health- 03- Rural Health Service-Allopathy-110- Hospital and Dispensaries -0203- National Health Mission including National Rural Health Mission	1,012.99	749.53	73.99
7	2210- Medical and Public Health- 03- Rural Health Service- Allopathy- 789- Special Component for Scheduled Caste -0201- National Health Mission including National Rural Health Mission	441.87	324.00	73.32
8	2210- Medical and Public Health- 05- Medical Education - Training and Research- 105- Allopathy- 0024- Government Medical College- Madhepura	3.89	3.69	94.86
9	2211- Family Welfare- 00-102- Urban Family Welfare Service- 0102- Human Resources in Health and Medical Education.	6.77	3.64	53.77
10	4210- Capital Outlay on Medical and Public Health- 03- Medical Education- Training and Research- 050- Land -0103- For new Medical Colleges and Para Medical Institution	120.00	100.00	83.33
11	4210- Capital Outlay on Medical and Public Health- 03- Medical Education- Training and Research -105- Allopathy- 0112-Auxillary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	140	80.00	57.14
12	4210-Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-105-Allopathy-0119-BSc Nursing College	60.00	30.00	50.00
<b>Total</b>		<b>3,034.55</b>	<b>2,179.25</b>	<b>71.81</b>

(Source: Detailed Appropriation Accounts, 2016-17)

## Appendix-3.1

(Reference: Paragraph 3.1.1; Page 43)

### PD accounts remaining inoperative for last three financial years

Sl. No.	Name of Treasury	No. of inoperative PD accounts
1	Araria	01
2	Aurangabad	01
3	Bagha	01
4	Banka	01
5	Barh	01
6	Barsoi	01
7	Begusarai	04
8	Benipur	01
9	Bettiah	02
10	Bhagalpur	02
11	Bhojpur	01
12	Birpur	01
13	Buxar	01
14	Danapur	02
15	Darbhanga	01
16	Daudnagar	01
17	Forbesganj	01
18	Jamui	02
19	Jehanabad	01
20	Jhanjharpur	02
21	Katihar	02
22	Kishanganj	01
23	Lakhisarai	02
24	Madhubani	02
25	Narkatiaganj	01
26	Nawada	03
27	Nirmali	01
28	Patna	02
29	Patna city	01
30	Rohtas	04
31	Saharsa	02
32	Saran	01
33	Sheikhpura	02
34	Sheohar	01
35	Sherghati	01
36	Sitamarhi	02
37	Siwan	03
38	Teghra	01
<b>Total</b>		<b>60</b>

(Source: Finance Accounts for the year 2016-17)

## Appendix-3.2

(Reference: Paragraph 3.3; Page 44)  
**Operation of minor head 800 – ‘Other Receipts’**

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipts	Receipts under minor head 800	Percentage of receipts under minor head 800 to Total Receipts
(1)	(2)	(3)	(4)	(5)	(6)
1	0029	Land Revenue	971.12	805.01	82.90
2	0049	Interest Receipts	939.91	133.37	14.19
3	0055	Police	42.16	19.30	45.78
4	0059	Public Works	8.35	8.35	100.00
5	0070	Other Administrative Services	99.88	84.02	84.12
6	0202	Education, Sports, Art and Culture	17.09	4.88	28.55
7	0210	Medical and Public Health	39.94	24.19	60.57
8	0215	Water Supply and Sanitation	3.46	2.01	58.09
9	0217	Urban Development	0.71	0.71	100.00
10	0220	Information and Publicity	0.28	0.16	57.14
11	0230	Labour and Employment	11.41	9.12	79.93
12	0235	Social Security and Welfare	0.21	0.21	100.00
13	0401	Crop Husbandry	14.38	5.17	35.95
14	0403	Animal Husbandry	0.80	0.12	15.00
15	0405	Fisheries	10.42	1.08	10.36
16	0506	Land Reforms	0.18	0.19	105.56 <sup>#</sup>
17	0515	Other Rural Development Programs	35.66	21.90	61.41
18	0702	Minor Irrigation	2.89	1.12	38.75
19	0851	Village and Small Industries	0.04	0.03	75.00
20	0852	Industries	0.09	0.08	88.89
21	1053	Civil Aviation	4.03	3.45	85.61
22	1054	Roads and Bridges	41.93	13.16	31.39
23	1452	Tourism	1.57	1.57	100.00
24	1456	Civil Supplies	0.07	0.07	100.00

<sup>#</sup>Includes accounting refunds to the extent of ₹ 0.01 crore under MH-0506. Hence the percentage is more than 100.

(Source: Finance Accounts for the year 2016-17)

## Appendix-3.3

(Reference: Paragraph 3.3; Page 44)  
Operation of Minor Head 800 – ‘Other Expenditure’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Expenditure	Expenditure under minor head 800	Percentage of expenditure under minor head 800 to Total Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2250	Other Social Services	2.00	12.96	648.00
2	2406	Forestry and Wild Life	295.67	95.43	32.28 <sup>#</sup>

<sup>#</sup>Includes accounting recoveries to the extent of ₹ 15.14 crore. Hence the percentage is more than 100.  
(Source: Finance Accounts for the year 2016-17)

## Appendix-3.4

(Reference: Paragraph 3.4; Page 45)  
PSU wise arrears of accounts as on 31.12.2017

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
<b>A. Working Companies</b>			
<b>1 to 5 years</b>			
1	Bihar Rajya Pul Nirman Nigam Limited.	2016-17	1
2	Bihar State Film Development and Finance Corporation Limited.	2016-17	1
3	Bihar Urban Infrastructure Development Corporation Limited	2016-17	1
4	Bihar State Tourism Development Corporation Limited.	2015-16 and 2016-17	2
5	Bihar State Electronic Development Corporation Limited.	2015-16 and 2016-17	2
6	Bihar State Beverages Corporation Limited.	2015-16 and 2016-17	2
7	Bihar Forestry Development Corporation Limited	2015-16 and 2016-17	2
8	Bihar State Road Development Corporation Limited	2014-15 to 2016-17	3
9	Bihar Medical Services & Infrastructure Corporation Limited	2014-15 to 2016-17	3
10	Bihar State Minorities Finance Corporation Limited.	2013-14 to 2016-17	4
11	Pirpainti Bijlee Company Private Limited	2013-14 to 2016-17	4
12	Lakhisarai Bijlee Company Private Limited	2013-14 to 2016-17	4
13	Bihar Police Building Construction Corporation Limited.	2012-13 to 2016-17	5
14	Bihar State Credit & Investment Corporation Limited.	2012-13 to 2016-17	5
<b>Total</b>			<b>39</b>
<b>Above 5 Years</b>			
1	Bihar State Text Book Publishing Corporation Limited.	2006-07 to 2016-17	11
2	Bihar State Hydro Electric Power Corporation Limited.	2001-02 to 2016-17	16
3	Bihar Rajya Beej Nigam Limited.	2000-01 to 2016-17	17
4	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2016-17	19
5	Bihar State Food & Civil Supplies Corporation Limited.	1994-95 to 2016-17	23
<b>Total</b>			<b>86</b>
<b>Total (A)</b>			<b>125</b>



Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
<b>B Statutory Corporation (Working)</b>			
<b>Above 5 Years</b>			
1	Bihar State Warehousing Corporation	2011-12 to 2016-17	6
2	Bihar State Road Transport Corporation	2006-07 to 2016-17	11
<b>Total (B)</b>			<b>17</b>
<b>Total (A+B)</b>			<b>142</b>
<b>C Non-Working Companies (Other than under liquidation)</b>			
<b>1 to 5 years</b>			
1	Bihar State Agro Industries Limited	2016-17	1
2	SCADA Agro Business Corporation Limited.	2015-16 and 2016-17	2
<b>Above 5 Years</b>			
1	Bihar State Industrial Development Corporation Limited	2009-10 to 2016-17	8
2	Bihar State Construction Corporation Limited	2003-04 to 2016-17	14
3	Bihar State Forest Development Corporation Limited.	2001-02 to 2016-17	16
4	Bihar State Mineral Development Corporation Limited.	2001-02 to 2016-17	16
5	Bihar state Dairy Development Corporation Limited	1998-99 to 2016-17	19
6	Bihar State Fruits & Vegetables Development Corporation Limited	1995-96 to 2016-17	22
7	Bihar Rajya Matsya Vikas Nigam Limited.	1993-94 to 2016-17	24
8	SCADA Agro Business Company, Khagaul Limited	1993-94 to 2016-17	24
9	SCADA Agro Business Company, Dehri Limited	1993-94 to 2016-17	24
10	SCADA Agro Business Company, Arrah Limited	1993-94 to 2016-17	24
11	SCADA Agro Business Company, Aurangabad Limited	1993-94 to 2016-17	24
12	SCADA Agro Business Company, Mohania Limited	1993-94 to 2016-17	24
13	SCADA Agro Forestry Company Khagaul Limited	1993-94 to 2016-17	24
14	Beltron Video System Limited	1990-91 to 2016-17	27
15	Beltron Mining System Limited	1990-91 to 2016-17	27
16	Bihar State Tannin Extract Limited	1989-90 to 2016-17	28
17	Bihar State Textile Corporation Limited	1988-89 to 2016-17	29
18	Bihar Insecticides Limited	1987-88 to 2016-17	30
19	Beltron Informatics Limited <sup>b</sup>	1988-89 to 2016-17	30
20	Bihar State Solvent & Chemicals Limited	1987-88 to 2016-17	30
21	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87 to 2016-17	31
22	Bihar State Glazed Tiles & Ceramics Limited	1986-87 to 2016-17	31
23	Bihar Drugs & Chemicals Limited	1986-87 to 2016-17	31
24	Jhanjharpur Paper Industries Limited	1986-87 to 2016-17	31

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
25	Bhawani Active Carbon Limited	1986-87 to 2016-17	31
26	Bihar Paper Mills Limited	1986-87 to 2016-17	31
27	Vishwamitra Paper Industries Limited	1985-86 to 2016-17	32
28	Bihar State Sugar Corporation Limited	1985-86 to 2016-17	32
29	Bihar Panchayati Raj Finance Corporation Limited	1985-86 to 2016-17	32
30	Bihar Maize Product Limited	1984-85 to 2016-17	33
31	Synthetic Resins (Eastern) Limited	1984-85 to 2016-17	33
32	Magadh Minerals Limited	1984-85 to 2016-17	33
33	Bihar State Handloom & Handicrafts Corporation Limited.	1984-85 to 2016-17	33
34	Bihar Hill Area Lift Irrigation Corporation Limited.	1983-84 to 2016-17	34
35	Bihar State Cement Corporation Limited.	1981-82 to 2016-17	36
36	Bihar State Water Development Corporation Limited.	1979-80 to 2016-17	38
37	Bihar Scooters Limited.	1977-78 to 2016-17	40
<b>Total (C)</b>			<b>1,029</b>
<b>Grand Total (A+B+C)</b>			<b>1,171</b>

## Appendix-3.5

(Reference: Paragraph 3.5; Page 46)

### Department wise outstanding Utilisation Certificates

(₹ in crore)

Sl. No.	Name of the Department	No. of outstanding UCs	Outstanding Balance
(1)	(2)	(3)	(4)
1	Agriculture Department	65	553.25
2	Animal Husbandry & Fisheries Department	41	528.21
3	Art Culture & Youth Department	64	14.49
4	Backward Class & Most Backward Class Welfare Department	34	3,078.98
5	Cabinet Secretariat Department	4	2.04
6	Co-operative Department	22	47.49
7	Disaster Management Department	81	547.38
8	Education Department	415	8,447.53
9	Energy Department	22	70.80
10	Environment & Forest Department	1	2.00
11	Finance Department	32	287.61
12	General Administration Department	13	9.35
13	Health Department	10	230.77
14	Home (Jail) Department	2	0.06
15	Home (Special) Department	8	0.54
16	Industry Department	54	60.11
17	Information Technology Department	6	31.98
18	Labour Resources Department	18	16.76
19	Land Reform & Revenue Department	17	5.24
20	Law Department	7	4.07
21	Minority Welfare Department	19	3.06
22	Panchayati Raj Department	249	8,755.54
23	Planning and Development Department	8	72.09
24	Public Health and Engineering Department	4	16.16
25	Rural Development Department	74	4,184.40
26	Rural (Works) Department	8	8.94
27	SC & ST Welfare Department	70	1,351.23
28	Science & Technology Department	5	1.40
29	Social Welfare Department	118	3,575.51
30	Sugar Cane Department	16	85.44
31	Urban Development Department	616	3,639.20
32	Water Resources Department	4	45.78
<b>Total</b>		<b>2,107</b>	<b>35,677.41</b>

(Source: Data compiled by Accountant General (A&E), Bihar)

## Appendix-3.6

(Referred to in Paragraphs 3.7, Page 52)

### Equity, Loans and Guarantees outstanding as on 31 March 2017 in respect of Government companies and Statutory corporations (₹ in crore)

Sl. No.	A. Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
1	Bihar Rajya Beej Nigam Limited	2.28	2.03	0	2.28	27.93	0	0	-25.9	0
2	Bihar State Credit & Investment Corporation Limited	12.14	26.8	0	15.12	20.47	0	-2.98	6.33	0
3	Bihar State Backward Classes Finance & Development Corporation	21.48	0	16.31	23.36	0	15.60	-1.88	0	0.71
4	Bihar State Minorities Finance Corporation Limited	228.95	5.60	47.25	40.11	5.60	20.62	188.84	0	26.63
5	Bihar State Film Development & Finance Corporation Limited	1	0.48	0	1	0.50	0	0	-0.02	0
6	Bihar Police Building Construction Corporation Limited	0.25	0	0	0.10	0.43	0	0.15	-0.43	0
7	Bihar Rajya Pul Nirman Nigam Limited	3.50	0	0	3.5	0	0	0	0	0
8	Bihar State Building Construction Corporation Limited	0	0	0	5	0	0	-5	0	0
9	Bihar State Road Development Corporation Limited	20	0	43	20	0	43	0	0	0
10	Bihar Urban Infrastructure Development Corporation Limited	0	0	0	5	0	0	-5	0	0
11	Bihar State Educational Infrastructure Development Corporation Limited	20	0	0	20	0	0	0	0	0
12	Bihar State Electronics Development Corporation Limited	5.65	6.24	0	25	0	0	-19.35	6.24	0
13	Bihar State Beverages Corporation Limited	0	0	0	5	0	0	-5	0	0
14	Bihar State Hydroelectric Power Corporation Limited	102.02	463.71	0	99.04	223.09	243.34	2.98	240.62	-243.34
15	Bihar State Power (Holding) Company Limited	14,605.10	15,802.91	0	21,127.91	66.14		-6,522.81	15,736.77	0

Sl. No.	A. Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
16	Bihar State Power Generation Company Limited	0	0	2,538.34	0	0	2,538.34	0	0	0
17	Bihar State Power Transmission Company Limited	0	0	0	0	340.55	0	0	-340.55	0
18	North Bihar Power Distribution Company Limited	0	0	323.47	0	383.27	323.47	0	-383.27	0
19	South Bihar Power Distribution Company Limited	0	0	373.82	0	122.57	373.82	0	-122.57	0
20	Bihar State Tourism Development Corporation Limited	4.16	0	0	5	0	0	-0.84	0	0
21	Bihar State Food & Civil Supplies Corporation Limited	0.02	1,440.71	500	5.27	2,180.48	0	-5.25	-739.77	500
22	Bihar Medical Services & Infrastructure Corporation Limited	0	0	0	6.74	0	0	-6.74	0	0
23	Bihar Forestry Development Corporation Limited	0	0	0	0.34	0	0	-0.34	0	0
24	Bihar State Text Book Publishing Corporation Limited	0.12	0	0	0.36	0	0	-0.24	0	0
	<b>Total A</b>	<b>15,026.67</b>	<b>17,748.48</b>	<b>3,842.19</b>	<b>21,410.13</b>	<b>3,371.03</b>	<b>3,558.19</b>	<b>-6,383.46</b>	<b>14,377.45</b>	<b>284.00</b>
	<b>B. Working Statutory Corporation</b>									
1	Bihar State Financial Corporation	23.09	213.97	127.47	39.95	228.47	0	-16.86	-14.5	127.47
2	Bihar State Road Transport Corporation	81.74	874.80	0	74.75	866.03	0	6.99	8.77	0
3	Bihar State Warehousing Corporation	0.80	0	164.04	3.2	0	0	-2.40	0	164.04
	<b>Total B</b>	<b>105.63</b>	<b>1,088.77</b>	<b>291.51</b>	<b>117.9</b>	<b>1,094.50</b>	<b>0</b>	<b>-12.27</b>	<b>-5.73</b>	<b>291.51</b>
	<b>Total A+B</b>	<b>15,132.30</b>	<b>18,837.25</b>	<b>4,133.70</b>	<b>21,528.03</b>	<b>4,465.53</b>	<b>3,558.19</b>	<b>-6,395.73</b>	<b>14,371.72</b>	<b>575.51</b>
	<b>C. Non-Working Government Companies</b>									
1	Bihar Rajya MatasyaVikas Nigam Limited	1.75	2.60	0	3.70	2.60	0	-1.95	0	0
2	Bihar State Mineral Development Corporation Limited	9.87	0	0	9.97	0	0	-0.10	0	0
3	Bihar State Forest Development Corporation Limited	2.19	3.34	0	1.75	0	0	0.44	3.34	0
4	Bihar State Water Development Corporation Limited	12.19	42.09	0	10	49.68	0	2.19	-7.59	0

Sl. No.	C. Non-Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
5	Bihar State Dairy Corporation Limited	0	1.95	0	6.72	0	0	-6.72	1.95	0
6	Bihar Hill Area Lift Irrigation Corporation Limited	9.94	3.50	0	10.82	8.55	0	-0.88	-5.05	0
7	Bihar State Agro Industries Development Corporation Limited	4.94	1.95	0	5.12	12.60	0	-0.18	-10.65	0
8	Bihar State Fruit & Vegetables Development Corporation Limited	1.64	23.12	0	1.61	1.42	0	0.03	21.70	0
9	Bihar Panchayati Raj Finance Corporation Limited	0.98	0.07	0	2.01	0	0	-1.03	0.07	0
10	Bihar State Handloom and Handicrafts Corporation Limited	11.42	1.31	0	10	1.16	0	1.42	0.15	0
11	Bihar State Small Industries Corporation Limited	0.63	4.41	0	7.18	10.40	0	-6.55	-5.99	0
12	Bihar State Industrial Development Corporation Limited	3.18	86.30	0	14.04	66.54	0	-10.86	19.76	0
13	Bihar State Construction Corporation Limited	4.9	3.30	0	7	3.38	0	-2.10	-0.08	0
14	Bihar Solvent & Chemicals Limited	0.20	0.01	0	0.20	0	0	0	0.01	0
15	Bihar State Sugar Corporation Limited	20	0	0	20	322.95	0	0	-322.95	0
16	Bihar State Cement Corporation Limited	0	0	0	0	0.03	0	0	-0.03	0
17	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	9.57	12.35	0	15.78	4.25	0	-6.21	8.10	0
18	Bihar Maize Product Limited	0	0	0	0	0	0	0	0	0
19	Bihar Drugs and Chemicals Limited	0	0	1.25	0	1.28	0	0	-1.28	1.25
20	Bihar State Textiles Corporation Limited	15.81	2.45	0	10.78	2.27	0	5.03	0.18	0

Sl. No.	C. Non-Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
21	Bihar State Export Corporation Limited	2.27	0.94	0	2	1.22	0	0.27	-0.28	0
22	Bihar State Tannin Extract Limited	0	0.01	0	0	0	0	0	0.01	0
23	Bihar State Finished Leathers Corporation Limited	0	0	0	0	9.18	0	0	-9.18	0
24	Bihar State Leather Industries Development Corporation Limited	10.43	13.26	0	17.40	12.43	0	-6.97	0.83	0
25	Bihar Scooters Limited	0	0	0	0	6.09	0	0	-6.09	0
	<b>TOTAL C</b>	<b>121.91</b>	<b>202.96</b>	<b>1.25</b>	<b>156.08</b>	<b>516.03</b>	<b>0</b>	<b>-34.17</b>	<b>-313.07</b>	<b>1.25</b>
	<b>GRAND TOTAL (A+B+C)</b>	<b>15,254.21</b>	<b>19,040.21</b>	<b>4,134.95</b>	<b>21,684.11</b>	<b>4,981.56</b>	<b>3,558.19</b>	<b>-6,429.90</b>	<b>14,058.65</b>	<b>576.76</b>