

APPENDICES

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 = 34 per 1000 live births)		38			
7	Life Expectancy at birth (All India average =68.30 years)		68.40 years			
8	Gross State Domestic Product (GSDP) 2017-18 at current prices (₹ in crore)		4,87,628			
9	Per capita GSDP ¹ CAGR ² (2008-09 to 2017-18)	Bihar	13.20			
		General Category States	13.10			
10	GSDP CAGR (2008-09 to 2017-18)	Bihar	14.70			
		General Category States	14.50			
11	Population growth (2008 to 2017)	Bihar	11.90			
		General Category States	11.60			
B Financial data						
Sl. No.	Particulars		Figures (in per cent)			
1	CAGR		2008-09 to 2016-17		2016-17 to 2017-18	
			General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts	15.10	15.66	11.30	11.23
	b.	of Tax Revenue	14.90	18.34	12.20	(-) 2.55
	c.	of Non-Tax Revenue	9.50	9.61	5.90	45.94
	d.	of Total Expenditure	15.80	16.70	4.70	7.93
	e.	of Capital Expenditure	14.00	19.75	1.00	6.24
	f.	of Revenue Expenditure on Education	14.50	14.01	6.20	21.67
	g.	of Revenue Expenditure on Health	16.20	19.18	10.70	20.89
	h.	of Salaries and Wages	13.40	9.85	8.90	12.64
	i.	of Pension	16.20	17.35	22.90	14.27

(Source: MoSPI's Press Release dated 28.08.2018).

¹ GSDP = Gross State Domestic Product.

² 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
	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.
	Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below and Notes to Accounts including accounting policy.
Statement No. 1	Statement of Financial Position: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year and as compared to the position at the end of the previous year.
Statement No. 2	Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.
Statement No. 3	Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
Statement No. 4	Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.
Statement No. 5	Statement of Progressive Capital Expenditure: This statement corresponds to the detailed statement 16 in Volume II.
Statement No. 6	Statement of Borrowings and Other Liabilities: Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
Statement No. 7	Statement of Loans and Advances given by the Government: This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.

Appendix -1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 8	Statements of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
Statement No. 9	Statement of Guarantees given by the Government: This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Volume II.
Statement No. 10	Statement of Grants-in-aid given by the Government: This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix III provides details of the recipient institutions.
Statement No.11	Statement of Voted and Charged Expenditure: This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account: This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account: This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14,15,16,17, 18 and 21 in Volume II.
Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summarised statement 3 in Volume I of the Finance Accounts.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summarised statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads: This statement, which corresponds to the summarised statement 5 in volume-I depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non-Plan. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summarised statement 6 in volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loan from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years and (c) interest rate profile of outstanding loans and annexure depicting in Market Loans.
Statement No. 18	Detailed Statement of Loans and Advances given by the Government: This statement corresponds to the summarised statement 7 in Volume I.
Statement No. 19	Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major/Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
Statement No. 20	Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
Statement No. 22	Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

(Source: Finance Accounts, 2017-18)

Appendix- 1.3

(Reference: Paragraph 1.1.1. Page 1)

Abstract of Receipts and Disbursements of the year 2017-18

(₹ in crore)

Receipts				Disbursements					
2016-17			2017-18	2016-17			2017-18		
							Establishment and committed	Scheme	Total
Section-A: Revenue									
1,05,584.99	I	Revenue receipts	1,17,446.74	94,765.18	I	Revenue expenditure	66,672.60	35,951.13	1,02,623.73
23,742.26		Tax revenue	23,136.49	30,607.00		General Services	33,087.27	287.03	33,374.30
2,403.12		Non-tax revenue	3,506.74	40,736.63		Social Services	19,254.14	26,515.33	45,769.47
58,880.59		State's share of Union Taxes	65,083.38	19,151.91		Education, Sports, Art and Culture	11,120.92	12,193.67	23,314.59
4,505.51		Non-Plan Grants	(-) 5.00	4,622.46		Health and Family Welfare	3,103.97	2,512.61	5,616.58
13,952.92		Grants for State Union Territory Plan Schemes	(-) 2.20	7,463.27		Water Supply, Sanitation, Housing and Urban Development	1,219.29	4,456.99	5,676.28
2,100.59		Grants for Centrally Sponsored Plan/ Central Plan Schemes	(-) 1.00	132.46		Information and Broadcasting	77.34	53.48	130.82
		Grants for centrally sponsored schemes	13,312.26	2,226.95		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14.31	936.29	950.60
		Finance Commission Grants	4,525.06	387.80		Labour and Labour Welfare	111.54	208.86	320.40
		Other transfer/ Grants to States	7,891.01	6,697.61		Social Welfare and Nutrition	3,534.96	6,150.26	9,685.22
				54.17		Others	71.81	3.17	74.98
				23,417.25		Economic Services	14,327.16	9,148.77	23,475.93
				2,286.56		Agriculture and Allied Activities	848.73	2,776.86	3,625.59
				8,352.30		Rural Development	6,745.33	4,466.89	11,212.22
				1,048.26		Irrigation and Flood Control	1,157.52	143.64	1,301.16
				7,698.29		Energy	3,872.08	432.58	4,304.66
				887.56		Industry and Minerals	66.74	689.18	755.92
				1,787.19		Transport	1,376.27	25.53	1,401.80
				1,357.09		General Economic Services	260.49	614.09	874.58
				4.30		Grants-in-aid and Contributions	4.03	0.00	4.03
				94,765.18		Total	66,672.60	35,951.13	1,02,623.73
	II	Revenue deficit carried over to Section B		10,819.81	II	Revenue Surplus carried over to Section B			14,823.01
1,05,584.99		Total	1,17,446.74	1,05,584.99		Total			1,17,446.74

Receipts				Disbursements					
2016-17			2017-18	2016-17		2017-18			
						Establishment and committed	Scheme	Total	
		Section-B Others							
11,716.72	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	17,062.20		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		27,208.40	IV	Capital Outlay	40.99	28,865.96	28,906.95
				2,090.35		General Services	5.14	2,759.47	2,764.61
				3,592.49		Social Services	16.40	4,241.94	4,258.34
				1,074.46		Education, Sports, Art and Culture	0.00	1,518.70	1,518.70
				870.43		Health and Family Welfare	0.00	564.97	564.97
				1,322.66		Water Supply, Sanitation, Housing and Urban Development	16.40	1,916.14	1,932.54
				21.43		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	30.10	30.10
				63.70		Social Welfare and Nutrition	0.00	103.74	103.74
				239.81		Others social services	0.00	108.29	108.29
				21,525.56		Economic Services	19.45	21864.55	21884.00
				127.89		Agriculture and Allied Activities	(-) 0.55	198.69	198.14
				7,891.74		Rural Development	0.00	6,387.66	6,387.66
				0.00		Special areas programmes	0	0	0
				1,795.68		Irrigation and Flood Control	0.00	2,665.49	2,665.49
				5,738.56		Energy	0.00	6,931.11	6,931.11
				228.11		Industry and Minerals	20.00	90.48	110.48
				5,601.20		Transport	0.00	5,402.44	5,402.44
				142.38		General Economic Services	0.00	188.68	188.68
23.31	V	Recoveries of Loans and Advances	21.89	113.87	V	Loans and Advances disbursed	32.93	209.85	242.78
7.99		-From Power Projects/Others		75.05		For Power Projects	14.50	209.85	224.35
15.32		-From Government Servants		21.38		To Government Servants	18.23	-	18.23
		-From Others		17.44		To Others	0.20	0.00	0.20
10,819.81	VI	Revenue Surplus brought down	14,823.01		VI	Revenue Deficit brought down			
21,576.76	VII	Public debt receipts	13,169.42	4,214.57	VII	Repayment of Public debt			4,653.55
		External debt				External debt			

Receipts				Disbursements					
2016-17			2017-18	2016-17		2017-18			
						Establishment and committed	Scheme	Total	
20,065.17		Internal debt other than Ways and Means Advances and Overdrafts	11,770.77		3,460.49	Internal debt other than Ways and Means Advances and Overdrafts	3,841.01		
		-Net transactions under Ways and Means Advances				Net transactions under Ways and Means Advances			
		-Net transactions under overdraft							
1,511.59		-Loans and Advances from Central Government	1,398.65		754.08	Repayment of Loans and Advances to Central Government	812.54		
		Inter -State Settlement				Inter -State Settlement			
5,437.85	VIII	Appropriation to Contingency Fund		6,053.42	5,437.85	VIII Appropriation to Contingency Fund		6,053.42	
	IX	Amount transferred to Contingency Fund				IX Expenditure from Contingency Fund			
61,730.38	X	Public Account Receipts		57,107.24	57,267.94	X Public Account Disbursements		46,298.92	
1,263.08		Small Savings and Provident Funds	1,844.09		1,163.45	Small Savings and Provident Funds	1,924.34		
1,074.88		Reserve Funds	1,414.92		1,204.03	Reserve Funds	1,417.71		
660.28		Suspense and Miscellaneous	805.73		1,554.67	Suspense and Miscellaneous	225.93		
9,536.13		Remittance	9,862.58		9,543.18	Remittance	9,865.34		
49,196.01		Deposits and Advances	43,179.92		43,802.61	Deposits and Advances	32,865.60		
	XI	Closing Overdraft from Reserve Bank of India			17,062.20	XI Cash Balance at end		22,081.56	
						Cash in Treasuries and Local Remittances			
					114.90	Deposits with Reserve Bank	46.90		
					527.86	Departmental Cash Balance including Permanent Advances	527.70		
					16,419.44	Cash Balance Investment	21,506.96		
2,16,889.82		Total		2,25,683.92	2,16,889.82	Total		2,25,683.92	

(Source: Finance Accounts, 2017-18)

Appendix- 1.4

(Reference: Paragraph 1.1.3; Page 5)
Actuals and Budget Estimates for 2017-18

(₹ in crore)

Particulars	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	1,37,158.41	1,17,446.74	(-) 19,711.67	(-) 14.37
Tax Revenue	32,001.12	23,136.49	(-) 8,864.63	(-) 27.70
Non Tax Revenue	2,874.96	3,506.74	631.78	21.98
Share of Union Taxes and Duties	65,326.34	65,083.38	(-) 242.96	(-) 0.37
Grant-in-aid from GoI	36,956.00	25,720.13	(-) 11,235.87	(-) 30.40
Revenue Expenditure	1,22,602.82	1,02,623.73	(-) 19,979.09	(-) 16.30
General Services	41,603.48	33,374.30	(-) 8,229.18	(-) 19.78
Organs of State	1,251.87	1,093.38	(-) 158.49	(-) 12.66
Fiscal Services	1,136.26	855.93	(-) 280.33	(-) 24.67
Interest Payments and Servicing of Debt	10,255.36	9,747.40	(-) 507.96	(-) 4.95
Administrative services	9,082.35	7,746.50	(-) 1,335.85	(-) 14.71
Pension and Miscellaneous General Services	19,877.64	13,931.09	(-) 5,946.55	(-) 29.92
Social Services	53,305.96	45,769.47	(-) 7,536.49	(-) 14.14
Education, Sports, Art and Culture	24,696.22	23,314.59	(-) 1,381.63	(-) 5.59
Health and Family Welfare	5,710.83	5,616.58	(-) 94.25	(-) 1.65
Water Supply, Sanitation, Housing and Urban Development	11,098.86	5,676.28	(-) 5,422.58	(-) 48.86
Information and Broadcasting	202.78	130.82	(-) 71.96	(-) 35.49
Welfare of SC, ST and other BCs	2,780.69	950.60	(-) 1,830.09	(-) 65.81
Labour and Labour Welfare	403.44	320.40	(-) 83.04	(-) 20.58
Social Welfare and Nutrition	8,164.47	9,685.22	1,520.75	18.63
Others	248.67	74.98	(-) 173.69	(-) 69.85
Economic Services	27,688.39	23,475.93	(-) 4,212.46	(-) 15.21
Agriculture and Allied Services	4,066.10	3,625.59	(-) 440.51	(-) 10.83
Rural Development	12,124.19	11,212.22	(-) 911.97	(-) 7.52
Irrigation and Flood Control	1,290.29	1,301.16	10.87	0.84
Energy	5,092.07	4,304.66	(-) 787.41	(-) 15.46
Industries and Minerals	936.08	755.92	(-) 180.16	(-) 19.25
Transport	2,022.72	1,401.80	(-) 620.92	(-) 30.70
General Economic Services	2,156.94	874.58	(-) 1,282.36	(-) 59.45
Grant-in-aid and Contributions	4.99	4.03	(-) 0.96	(-) 19.24
Capital Expenditure	32,195.84	28,906.95	(-) 3,288.89	(-) 10.22
General Services	3,366.06	2,764.61	(-) 601.45	(-) 17.87
Social Services	5,186.35	4,258.34	(-) 928.01	(-) 17.89
Education, Sports, Art and Culture	1,698.15	1,518.70	(-) 179.45	(-) 10.57
Health and Family Welfare	823.99	564.97	(-) 259.02	(-) 31.43
Water Supply, Sanitation, Housing and Urban Development	2,049.00	1,932.54	(-) 116.46	(-) 5.68
Welfare of SC, ST and other BCs	166.58	30.10	(-) 136.48	(-) 81.93
Social Welfare and Nutrition	448.63	103.74	(-) 344.89	(-) 76.88
Other	0.00	108.29	108.29	0
Economic Services	23,643.43	21,884.00	(-) 1,759.43	(-) 7.44
Agriculture and Allied Services	310.27	198.14	(-) 112.13	(-) 36.14
Rural Development	8,894.87	6,387.66	(-) 2,507.21	(-) 28.19
Irrigation and Flood Control	3,097.85	2,665.49	(-) 432.36	(-) 13.96
Energy	5,482.61	6,931.11	1,448.50	26.42
Industries and Minerals	190.00	110.48	(-) 79.52	(-) 41.85
Transport	5,533.53	5,402.44	(-) 131.09	(-) 2.37
General Economic Services	134.30	188.68	54.38	40.49
Revenue Surplus (+)/ deficit (-)	14,555.59	14,823.01	267.42	1.84
Fiscal Deficit (-)	18,112.00	14,304.84	(-) 3,807.16	(-) 21.02
Primary surplus (+)/ deficit (-)	8,520.65	5,251.06	(-) 3,269.59	(-) 38.37

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2017-18).

Appendix- 1.5

(Reference: Paragraph 1.2.2; Pages 7)

Time series data on State Government finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A Receipts					
1. Revenue Receipts	68,919	78,417	96,123	1,05,585	1,17,447
(i) Tax Revenue	19,961 (29)	20,750 (26)	25,449(26)	23,742(23)	23,137(20)
Taxes on Sales, Trade, etc.	8,453(42)	8,607 (41)	10,603(42)	11,873(50)	8,298(36)
State Excise	3,168 (16)	3,217 (16)	3,142(12)	30(0)	(-)3.00(0)
Taxes on Vehicles	837 (4)	964 (5)	1,081(4)	1,257(5)	1,599(7)
Stamps and Registration fees	2,712 (14)	2,699 (13)	3,409(13)	2,982(13)	3,726(16)
Land Revenue	202 (1)	277 (1)	695(3)	971(4)	779(3)
Taxes on Goods and Passengers	4,349 (22)	4,451 (21)	6,087(24)	6,245(26)	1,645(7)
SGST	-	-	-	-	6,747(29)
Other Taxes	240 (1)	535 (3)	432(2)	384(2)	346(2)
(ii) Non-Tax Revenue	1,545 (2)	1,558 (2)	2,186(2)	2,403(2)	3,507(3)
(iii) State's share of Union taxes and duties	34,829(51)	36,963 (47)	48,923(51)	58,881(56)	65,083(55)
(iv) Grants from Government of India	12,584(18)	19,146 (24)	19,565(21)	20,559(19)	25,720(22)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	15	1493	19	23	22
4. Total Revenue and Non-debt capital receipts (1+2+3)	68,934	79,910	96,142	1,05,608	1,17,469
5. Public Debt Receipts	9,907	13,917	18,383	21,577	13,169
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,357	13,199	17,565	20,065	11,771
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	550	718	818	1,512	1,398
6. Inter- State Settlement	-	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	78,841	93,827	1,14,525	1,27,185	1,30,638
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	33,458	40,251	49,106	61,730	57,107
10. Total Receipts of the State (7+8+9)	1,12,299	1,34,078	1,63,631	1,88,915	1,87,745
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	62,477	72,570	83,616	94,765	1,02,624
Schemes	19,096 (31)	25,511 (35)	29,651(35)	33,576(35)	35,951(35)
Establishment and committed	43,381 (69)	47,059 (65)	53,965(65)	61,189(65)	66,673(65)
General Services (including interest payments)	22,018 (35)	26,408 (36)	27,972(33)	30,607(32)	33,374(32)
Social Services	26,395 (42)	31,713 (44)	35,943(43)	40,737(43)	45,770(45)
Economic Services	14,060 (23)	14,445 (20)	19,697(24)	23,417(25)	23,476(33)
Grants-in-aid and contributions	4	4	4	4	4
12. Capital Expenditure	14,001	18,150	23,966	27,208	28,907
Schemes	13,904 (99)	18,092 (99)	23,930(99)	27,192(100)	28866(100)
Establishment and committed	97(1)	58 (1)	36(1)	16(0)	41(0)
General Services	1,333(10)	1,748 (10)	3,617(15)	2,090(8)	2,765(10)
Social Services	1,858(13)	1,674 (9)	2,740(11)	3,592(13)	4,258(15)
Economic Services	10,810(77)	14,728 (81)	17,609(74)	21,526(79)	21,884(75)
13. Disbursement of Loans and Advances	807	369	621	114	243
14. Total (11+12+13)	77,285	91,089	1,08,203	1,22,087	1,31,774
15. Repayments of Public Debt	3,120	3,609	4,125	4,215	4,653
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,559	2,975	3,423	3,461	3,841
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-

	2013-14	2014-15	2015-16	2016-17	2017-18
Loan and Advances from Government of India	561	634	702	754	812
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	-	-	-	-
18. Total disbursement out of Consolidated Fund (14+15+16+17)	80,405	94,698	1,12,328	1,26,302	1,36,427
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	29,453	39,200	45,923	57,268	46,299
21. Total disbursement by the State (18+19+20)	1,09,858	1,33,898	1,58,251	1,83,570	1,82,726
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	6,442	5,847	12,507	10,820	14,823
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 8,352	(-)11,179	(-)12,061	(-)16,479	(-)14,305
24. Primary Deficit/ Primary Surplus (23+25)	(-) 2,892	(-)5,050	(-)4,963	(-)8,288	(-)5,251
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	5,460	6,129	7,098	8,191	9,054
26. Financial Assistance to local bodies etc.	18,935	22,359	26,426	36,209	43,359
27. Gross State Domestic Product (GSDP)[@]	3,17,101	3,42,951	3,69,469	4,25,888	4,87,628
28. Outstanding Fiscal liabilities (year end)	86,939	99,056	1,16,578	1,38,722	1,56,777
29. Outstanding guarantees (year end)	1,090	2,001	4,721	4,460	5,174
30. Maximum amount guaranteed (year end)	2,587	5,315	9,397	13,053	20,234
31. Number of incomplete projects	227	211	144	130	127
32. Capital blocked in incomplete projects	1,274	1,301	1,728	1,521	892
Part E: Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Tax Revenue/GSDP	6.29	6.05	6.89	5.57	4.74
Non-Tax Revenue/GSDP	0.49	0.45	0.59	0.56	0.72
Central Transfers/GSDP	10.98	10.78	13.24	13.83	13.35
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	24.37	26.56	29.29	28.67	27.02
Total Expenditure/Revenue Receipts	112.14	116.16	112.57	115.63	112.20
Revenue Expenditure/ Total Expenditure	80.84	79.67	77.28	77.62	77.88
Revenue Expenditure on Social Services/ Total Expenditure	34.15	34.82	33.22	33.37	34.73
Revenue Expenditure on Economic Services/ Total Expenditure	18.19	15.86	18.20	19.18	17.82
Capital Outlay/Total Expenditure	18.12	19.93	22.15	22.29	21.94
Capital Expenditure on Social and Economic Services/Total Expenditure	16.39	18.01	18.81	20.57	19.84
III Management of Fiscal Imbalances (in per cent)					
Revenue Surplus/GSDP	2.03	1.70	3.39	2.54	3.04
Fiscal deficit/GSDP	2.63	3.26	3.26	3.87	2.93
Primary deficit /GSDP	0.91	1.47	1.34	1.95	1.08
Revenue Surplus/Fiscal Deficit	77.14	52.30	103.70	65.66	103.62
IV Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	27.42	28.88	31.55	32.57	32.15
Fiscal Liabilities/Revenue Receipts	126.15	126.32	121.28	131.38	133.49
Fiscal Liabilities/States own resources	404.25	444.04	421.85	530.59	588.41

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2017-18).

Appendix- 1.6

(Reference: Paragraph 1.5.1; Page 22)

Summarised financial position of the Government of Bihar as on 31 March 2018

(₹ in crore)

As on 31/03/2017	LIABILITIES		As on 31/03/2018
96,595.00	Internal Debt		1,04,524.76
	Market Loans bearing interest	73,896.93	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	30,606.07	
9,595.81	Loans and Advances from Central Government		10,181.92
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	0.58	
	Loans for State Plan Schemes	191.29	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
	Centrally sponsored scheme	57.74	
	Other loan for States	9,883.90	
350.00	Contingency Fund		350.00
8,891.14	Small Savings, Provident Funds, etc.		8,810.89
22,916.84	Deposits		33,232.88
4,140.43	Reserve Funds		4,137.65
74.01	Inter State settlement		74.01
56,961.88	Surplus on Government Account		71,784.89
	(i) Less Revenue Surplus of the current year	14,823.01	
	(ii) Accumulated Surplus at the beginning of the year	56,961.88	
1,99,525.11			2,33,097.00
	ASSETS		
1,55,210.22	Gross Capital Outlay on Fixed Assets		1,84,117.17
	Investments in shares of Companies, Corporations, etc.	23,037.29	
	Other Capital Outlay	1,61,079.88	
20,948.29	Loans and Advances		21,169.18
	Loans for Power Projects	15,745.27	
	Other Development Loans	5,337.63	
	Loans to Government servants and Miscellaneous loans	86.28	
1,193.65	Remittances		1,196.41
151.39	Advances		153.11
4,959.36	Suspense and Miscellaneous Balances		4,379.57
17,062.20	Cash		22,081.56
	Cash in Treasuries and Local Remittances	0.00	
	Deposits with Reserve Bank	46.90	
	Departmental Cash Balance	185.73	
	Permanent Advances	341.97	
	Cash Balance Investments including earmarked funds	21,506.96	
1,99,525.11			2,33,097.00

(Source: Finance Accounts, 2017-18)

Appendix- 1.7

(Reference: Paragraph 1.6.2; Page 25)

Methodology adopted for the assessment of fiscal position

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

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

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

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (₹ in crore)	3,17,101	3,42,951	3,69,469	4,25,888	4,87,628
Growth rate of GSDP	12.30	8.15	7.73	15.27	14.50

(Source: GSDP figures issued by MoSPI dated 28.08.2018)

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

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

Appendix-2.1

(Reference: Paragraph 2.3.1; 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	Supple-mentary Provision	Total	Expen-diture	Savings	Percen-tage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REVENUE							
1	1-Agriculture Department	2,614.74	191.12	2,805.86	1,655.14	1,150.72	41.01
2	4-Cabinet Secretariat Department	397.67	27.15	424.82	242.35	182.47	42.95
3	12-Finance Department	260.07	8.00	268.07	148.41	119.66	44.64
4	15- Pension	19,866.79	0.05	19,866.84	14,296.82	5,570.02	28.04
5	16-Panchayati Raj Department	8,694.43	454.29	9,148.72	8,540.95	607.77	6.64
6	17-Commercial Tax Department	129.13	134.01	263.14	144.51	118.63	45.08
7	18- Food and Consumer Protection Department	1,641.90	777.74	2,419.64	1,211.48	1,208.16	49.93
8	21-Education Department	24,318.99	7,126.09	31,445.08	23,741.87	7,703.21	24.50
9	25-Information Technology Department	168.64	151.24	319.88	121.36	198.52	62.06
10	26-Labour Resource Department	413.95	41.86	455.81	353.31	102.50	22.49
11	27-Law Department	696.89	117.65	814.54	609.80	204.74	25.14
12	30-Minorities Welfare Department	289.97	8.00	297.97	88.54	209.43	70.29
13	33-General Administration Department	518.61	31.41	550.02	383.51	166.51	30.27
14	35-Planning and Development Department	1,386.42	4.93	1,391.35	361.00	1,030.35	74.05
15	39-Disaster Management Department	552.00	3,410.58	3,962.58	2,599.87	1,362.71	34.39
16	40- Revenue and Land Reforms Department	834.07	34.24	868.31	561.46	306.85	35.34
17	41-Road Construction Department	1,129.91	200.00	1,329.91	853.74	476.17	35.80
18	42-Rural Development Department	9,664.49	705.08	10,369.57	5,203.18	5,166.39	49.82
19	44-SC and ST Welfare Department	1,297.90	108.61	1,406.51	1,016.23	390.28	27.75
20	45-Sugar Industries Department	118.58	101.64	220.22	92.39	127.83	58.05

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)
21	48- Urban Development and Housing Department	4,335.01	712.92	5,047.93	3,236.04	1,811.89	35.89
22	50- Minor Water Resource Department	302.52	98.08	400.60	300.26	100.34	25.05
23	51-Social Welfare Department	5,846.24	2,386.54	8,232.78	6,090.58	2,142.20	26.02
Total Revenue		85,478.92	16,831.23	1,02,310.15	71,852.80	30,457.35	29.77
CAPITAL							
24	1-Agriculture Department	30.00	184.94	214.94	37.01	177.93	82.78
25	3-Building Construction Department	3,405.67	1,032.05	4,437.72	2,088.91	2,348.81	52.93
26	9- Co-operative Department	185.20	71.74	256.94	138.80	118.14	45.98
27	20- Health Department	818.99	352.21	1,171.20	552.04	619.16	52.87
28	21-Education Department	932.40	730.09	1,662.49	1,213.84	448.65	26.99
29	30- Minorities Welfare Department	305.10	48.00	353.10	241.40	111.70	31.63
30	35-Planning and Development Department	1,455.31	10.00	1,465.31	877.73	587.58	40.10
31	49-Water Resources Department	2,793.54	1,160.45	3,953.99	2,548.55	1,405.44	35.54
32	50- Minor Water Resource Department	304.30	0.00	304.30	129.79	174.51	57.35
Total Capital		10,230.51	3,589.48	13,819.99	7,828.07	5,991.92	43.36
Grand Total (A+B)		95,709.43	20,420.71	1,16,130.14	79,680.87	36,449.27	31.39

(Source: Appropriation Accounts for the year 2017-18)

Appendix- 2.2

(Reference: Paragraph 2.3.2; Page 29)
Persistent Savings during 2013-18

(₹ in crore)

(1)	No. and Name of the Grant	Amount of Savings (percentage to total grant in bracket)				
		2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
		Amount	Amount	Amount	Amount	Amount
1	1-Agriculture Department	1,474.44 (43.34)	1,590.88 (44.10)	1,652.10 (48.66)	1,214.66 (42.22)	1,150.72 (41.01)
2	2-Animal and Fisheries Resource Department	607.69 (62.55)	211.59 (32.11)	188.32 (31.37)	133.55 (22.25)	148.73 (19.90)
3	12-Finance Department	106.32 (27.48)	124.99 (45.19)	116.02 (45.16)	100.83 (38.82)	119.66 (44.64)
4	15-Pension	4,245.25 (30.84)	306.47 (2.63)	1,347.30 (10.22)	3,770.68 (23.17)	5,570.01 (28.04)
5	16-Panchayati Raj Department	1,070.78 (26.28)	2,334.24 (49.57)	2,572.10 (47.06)	919.67 (12.45)	607.76 (6.64)
6	18-Food and Consumer Protection Department	459.08 (41.34)	503.29 (43.77)	976.24 (40.67)	1,097.53 (50.74)	1,208.16 (49.93)
7	20-Health Department	623.24 (22.31)	914.11 (21.60)	964.06 (21.44)	3,350.96 (41.37)	1,427.99 (19.99)
8	21-Education Department	4,389.62 (23.52)	8,534.72 (34.32)	5,813.90 (23.77)	3,837.45 (16.77)	7,703.21 (24.50)
9	22-Home Department	611.15 (12.58)	1,002.61 (16.18)	622.85 (10.09)	970.47 (13.55)	866.99 (11.77)
10	23-Industries Department	205.87 (27.69)	936.05 (65.35)	390.42 (28.40)	191.03 (26.13)	150.99 (18.36)
11	27-Law Department	141.61 (22.79)	179.09 (26.60)	146.64 (22.14)	289.30 (34.98)	204.74 (25.14)
12	33-General Administration Department	114.25 (27.71)	172.66 (31.77)	181.49 (33.32)	169.23 (25.13)	166.51 (30.27)
13	35-Planning and Development Department	771.08 (81.59)	540.78 (46.76)	135.04 (50.24)	1,291.09 (55.48)	1,030.36 (74.05)
14	37-Rural Works Department	144.10 (16.52)	839.93 (74.86)	422.07 (29.96)	432.17 (27.33)	228.19 (14.39)
15	39-Disaster Management Department	446.31 (31.10)	661.83 (59.29)	2,406.75 (85.92)	1,210.03 (67.09)	1,362.71 (34.39)
16	40-Revenue and Land Reforms Department	132.67 (21.20)	224.14 (31.73)	238.37 (32.74)	363.65 (44.40)	306.85 (35.34)
17	41-Road Construction Department	413.22 (32.97)	359.65 (28.57)	117.63 (11.39)	222.55 (17.66)	476.18 (35.81)
18	42-Rural Development Department	221.70 (11.74)	3,599.42 (53.52)	3,554.04 (50.18)	4,468.35 (43.48)	5,166.39 (49.82)

	No. and Name of the Grant	Amount of Savings (percentage to total grant in bracket)				
		2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19	44-Scheduled Castes and Scheduled Tribes Welfare Department	189.52 (17.90)	227.39 (19.44)	361.50 (18.85)	497.99 (30.35)	390.28 (27.75)
20	48-Urban Development and housing Department	819.97 (32.32)	1,522.13 (46.12)	1,133.68 (36.44)	1,244.82 (26.93)	1,811.89 (35.89)
21	50-Minor Water Resource Department	668.14 (66.11)	375.41 (57.59)	359.96 (51.86)	102.64 (30.00)	100.34 (25.05)
22	51-Social Welfare Department	1,324.08 (25.28)	2,515.37 (33.91)	1,502.39 (22.11)	1,798.95 (27.08)	2,142.20 (26.02)
Total		19,180.09	27,676.75	25,202.87	27,677.60	32,340.86
Capital-Voted						
23	3-Building Construction Department	659.52 (40.89)	1,719.79 (60.50)	1,347.14 (45.12)	1,537.81 (53.43)	2,348.80 (52.93)
24	10-Energy Department	1,670.51 (38.87)	2,323.07 (34.45)	1,207.86 (29.16)	5,330.74 (47.83)	130.74 (1.79)
25	41-Road Construction Department	846.96 (17.18)	661.32 (12.50)	599.98 (11.91)	442.80 (7.65)	372.09 (6.26)
26	49-Water Resources Department	1,853.56 (53.62)	1,262.62 (50.27)	251.54 (14.48)	511.32 (23.38)	1,405.44 (35.54)
27	50-Minor Water Resources Department	108.10 (35.52)	181.00 (50.03)	122.14 (37.85)	161.05 (56.45)	174.51 (57.35)
Total		5,138.65	6,147.80	3,528.66	7,983.72	4,431.58
Grand Total		24,318.74	33,824.55	28,731.53	35,661.32	36,772.44

(Source: Appropriation Accounts for respective years)

Appendix- 2.3

(Reference: Paragraph 2.3.3; Page 29)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
(A) Revenue (Charged)					
1	13-Interest Payment	9,591.36	9,140.88	450.48	0.42
2	28-High Court of Bihar	166.42	150.70	15.72	12.09
3	34-Bihar Public Service Commission	22.60	21.03	1.57	0.10
(A) Total for Revenue (Charged)		9,780.38	9,312.61	467.77	12.61
(B) Revenue (Voted)					
4	1-Agriculture Department	2,614.74	1,655.14	959.60	191.12
5	3-Building Construction Department	601.67	514.39	87.28	15.31
6	4-Cabinet Secretariat Department	397.67	242.35	155.32	27.15
7	7-Vigilance Department	36.21	32.58	3.63	0.97
8	10-Energy Department	5,094.83	4,374.84	719.99	0.20
9	11-Backward Classes and Most Backward Classes Welfare Department	1,490.51	1,207.14	283.37	1.86
10	12-Finance Department	260.07	148.41	111.66	8.00
11	16-Panchayati Raj Department	8,694.42	8,540.95	153.47	454.29
12	18-Food and Consumer Protection Department	1,641.90	1,211.48	430.42	777.74
13	19-Environment and Forest Department	316.97	259.18	57.79	19.74
14	20-Health Department	6,182.53	5,717.10	465.43	962.56
15	21-Education Department	24,318.99	23,741.87	577.12	7,126.10
16	22-Home Department	7,233.89	6,500.78	733.11	133.89
17	23-Industries Department	733.26	671.56	61.70	89.29
18	25-Information Technology Department	168.64	121.36	47.28	151.24
19	26-Labour Resource Department	413.95	353.31	60.64	41.86
20	27-Law Department	696.89	609.80	87.09	117.65
21	29- Mines and Geology Department	25.85	21.03	4.82	17.97
22	30-Minorities Welfare Department	289.97	88.54	201.43	8.00
23	31-Parliamentary Affairs Department	2.01	1.91	0.10	0.20
24	32-Legislature	170.21	153.68	16.53	8.43

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	33-General Administration Department	518.61	383.51	135.10	31.41
26	35-Planning and Development Department	1,386.42	361.00	1,025.42	4.94
27	38-Registration, Excise and Prohibition Department	152.80	136.77	16.03	67.24
28	40-Revenue and Land Reforms Department	834.06	561.46	272.60	34.24
29	41-Road Construction Department	1,129.91	853.74	276.17	200.00
30	42-Rural Development Department	9,664.48	5,203.18	4,461.30	705.08
31	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,297.90	1,016.23	281.67	108.61
32	45-Sugar Industries Department	118.58	92.39	26.19	101.64
33	48-Urban Development and Housing Department	4,335.01	3,236.04	1,098.97	712.92
34	50-Minor Water Resource Department	302.52	300.26	2.26	98.08
(B)	Total for Revenue (Voted)	81,125.47	68,311.98	12,813.49	12,217.73
	Total for Revenue (A+B)	90,905.85	77,624.59	13,281.26	12,230.34
(C) Capital (Voted)					
35	3-Building Construction Department	3,405.67	2,088.91	1,316.76	1,032.04
36	9-Co-operative Department	185.20	138.80	46.40	71.73
37	20-Health Department	818.99	552.04	266.95	352.21
38	30- Minorities Welfare Department	305.10	241.40	63.70	48.00
39	35-Planning and Development Department	1,455.31	877.73	577.58	10.00
40	37-Rural Works Department	8,331.86	6,396.35	1,935.51	1,367.00
41	49-Water Resources Department	2,793.54	2,548.55	244.99	1,160.45
42	51-Social Welfare Department	160.02	15.91	144.11	18.79
(C)	Total for Capital (Voted)	17,455.69	12,859.69	4,596.00	4,060.22
	Grand Total (A+B+C)	1,08,361.54	90,484.28	17,877.26	16,290.56

(Source: Appropriation Accounts for the year 2017-18)

Appendix- 2.4

(Reference: Paragraph 2.3.4; Page 30)
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	1	3475-00-106-0001- Scheme for Standardisation of weights and measures	8.46	0.44	7.82	1.08	0.00
2	2	2403-00-102-0007- Cattle Fair, Exhibition and Cattle Welfare	1.25	0.17	1.17	0.20	0.05
3		2403-00-106-0212- National Cattle Management	1.26	1.65	0.00	2.91	0.00
4		2403-00-106-0312- National Live Stock Management	0.84	1.05	0.00	1.89	0.00
5		2403-00-789-0206- National Live Stock Health and disease Control Programme	2.16	1.74	2.12	1.78	0.00
6		2403-00-789-0207- National Live Stock Management Programme	0.24	0.76	0.00	1.00	0.00
7		2403-00-789-0307- National Live Stock Management Programme	0.16	0.50	0.00	0.66	0.00
8	3	2052-00-090-0020- Building Construction Department	2.36	0.22	1.99	0.00	0.59
9		2059-80-001-0001- Direction	17.07	1.59	16.88	1.66	0.12
10		2059-80-001-0004- Execution	155.72	5.01	143.33	0.00	17.40
11		4059-60-051-0106- Stadium & sports structure	100.00	9.93	84.99	24.94	0.00
12	4	2052-00-090-0024- Cabinet Secretariat Department	7.59	0.50	7.38	0.69	0.02
13	8	2204-00-102-0003- N.C.C. Junior Branch	9.22	0.12	8.82	0.52	0.00
14		2204-00-104-0001- Sports and Games	8.85	0.60	8.15	1.01	0.29
15		2205-00-102-0101- Promotion of Art and Culture	11.60	1.00	11.42	1.14	0.04
16		2251-00-090-0003- Art, Culture and Youth Department	2.92	0.24	2.72	0.44	0.00
17	12	7610-00-201-0001- House Building Advances to Government Servant	7.00	0.50	6.79	0.51	0.20
18	16	2515-00-001-0003- Establishment of District Panchayat	204.12	2.21	181.66	23.66	1.01
19	18	3456-00-001-0002- District Charges	46.92	3.53	44.65	0.00	5.80
20	19	2406-01-001-0001- Direction and Administration	19.02	0.47	17.14	2.35	0.00
21		2406-01-101-0002- Working Plan Division	1.34	0.06	1.22	0.08	0.10
22		2406-04-101-0302- National Resources and Ecosystem Conservation	1.56	1.55	0.58	2.52	0.01
23	20	2210-01-110-0011- Infectious Diseases Hospital, Patna	2.62	0.04	2.53	0.13	0.00
24		2210-01-200-0001- T.B. Eradication Programme	56.28	2.32	55.52	1.82	1.26
25		2210-01-200-0002- Leprosy Eradication Programme	50.71	0.50	45.59	3.31	2.31
26		2210-01-200-0006- Legislature Hospital Patna	1.99	0.28	1.97	0.25	0.05
27		2210-06-107-0001- Public Health Laboratories	5.02	0.09	4.97	0.09	0.05
28		2210-06-113-0001- Training and Extension Movement	0.64	0.14	0.62	0.03	0.13

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)
29	20	2211-00-101-0205- Health and Medical Education in Human resources	278.36	1.90	242.39	0.00	37.87
30		2211-00-101-0305- Human resources in Health and Medical Education	217.83	3.80	198.90	0.00	22.73
31		2251-00-090-0007- Health Department	4.54	0.05	3.73	0.86	0.00
32	21	2202-01-192-0001- Consolidated payment to Municipal Teachers	37.40	0.80	35.74	0.00	2.46
33		2202-01-193-0001- Consolidated Payment to Municipal Teachers	53.50	0.80	41.85	0.00	12.45
34		2202-01-197-0002- Consolidated Payment to Block Teachers and Physical Teachers	1,374.44	2.00	1,179.61	0.00	196.83
35		2202-02-001-0002- District Education Officer and Sub-Divisional Education Officer	161.02	40.00	155.91	0.00	45.11
36		2202-03-103-0003- Government Womens College	12.04	0.10	10.28	0.00	1.86
37		2202-80-001-0001- Headquarter Establishment	6.97	0.15	6.11	0.00	1.01
38		2202-80-001-0002- State Education Research and Training Institute Directorate	1.37	0.08	0.92	0.00	0.53
39		2202-80-003-0008- Primary Teachers Education College	19.49	3.50	18.67	0.00	4.32
40		2202-80-004-0004- Mithila Post Graduate Study and Research Institute	1.99	0.09	1.36	0.00	0.72
41		2202-80-004-0005- Research in Arabic and Persian	0.62	0.04	0.51	0.00	0.15
42		2202-80-004-0007- K.P. Jaiswal Research Institute, Patna	2.34	0.07	1.79	0.00	0.62
43		2202-80-004-0018- State Council of Educational Research and Training	9.26	0.21	7.23	0.00	2.24
44		2205-80-800-0006- Review Committee on Regional Record	0.17	0.01	0.17	0.00	0.01
45		2205-00-105-0001- Public Library	2.31	0.05	1.36	0.00	1.00
46		22	2052-00-090-0002- Home (Special) Department	14.62	0.30	12.79	2.11
47		2055-00-109-0017- Expenditure related to security purpose in Naxal Affected Areas	21.00	1.00	18.82	3.00	0.18
48		2055-00-111-0002- Order Police	211.55	0.20	171.52	0.00	40.23
49		2055-00-114-0002- Computer	3.03	0.18	2.68	0.53	0.00
50		2056-00-001-0001- Jail Inspectorate	7.55	0.44	6.90	1.09	0.00
51		2056-00-003-0002- Training to Prisoners	0.10	0.20	0.04	0.26	0.00
52		2056-00-101-0003- Sub-Jail	38.09	0.10	27.42	0.00	10.77
53		2235-02-106-0002- Probation Services	10.58	0.10	9.75	0.92	0.01
54		2235-60-200-0011- Relief on humanity ground	1.10	0.25	0.93	0.42	0.00
55	23	2851-00-102-0001- Demonstration Centers	24.26	0.34	19.79	4.81	0.00
56		2852-08-001-0001- Food Processing Industries Directorate	0.71	0.01	0.68	0.04	0.00
57		2852-80-102-0160- Scheme for pre-production and post production facilities	396.52	26.51	375.02	48.01	0.00
58		2852-80-102-0164- Bihar foundation	02.82	0.69	1.72	1.79	0.00
59	24	2220-60-106-0002- District units	24.90	0.74	15.78	9.84	0.02

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)
60	25	2852-07-202-0107- Broadcasting scheme related to information technology	3.00	10.00	1.45	11.55	0.00
61	26	2230-01-001-0001- Labour commissioner	5.66	0.08	5.05	0.66	0.03
62		2230-01-101-0007- Implementation of the Minimum wages Act in Agriculture	29.82	0.02	23.80	6.02	0.02
63		2230-01-101-0108- Strengthening of enforcement system for implementation of Labour Acts	10.78	0.06	10.74	0.09	0.01
64		2230-03-102-0001- Apprenticeship Training Scheme	2.56	0.05	2.20	0.41	0.00
65	27	2014-00-114-0001- Legal Adviser and Counsel	9.37	0.70	8.68	1.39	0.00
66		2014-00-114-0007- Judiciary Facilities (Recommendation of Finance Commission)	7.00	0.70	0.79	6.86	0.05
67		2014-00-117-0001- Family courts	12.43	0.17	8.85	3.58	0.17
68	30	2251-00-090-011-Minority Welfare Department	5.58	0.27	5.26	0.59	0.00
69	32	2011-02-101-0006- Leader of opposition party	0.94	0.02	0.56	0.40	0.00
70		2011-02-102-0005- Leader of opposition party	0.69	0.02	0.23	0.48	0.00
71		2011-02-103-0001- Legislative assembly secretariat	40.22	0.62	35.25	5.59	0.00
72	35	2052-00-090-0010- Planning and Development Department	10.88	0.20	9.41	1.47	0.20
73	36	4215-01-796-0217- National Rural Drinking Water Programme	4.50	1.00	4.05	1.45	0.00
74	39	2245-02-112-0002- Evacuation of population	124.54	8.00	83.27	48.80	0.47
75		2251-00-090-0017- Disaster Management Department	4.75	0.62	4.11	1.21	0.05
76	40	2029-00-102-0101- Revision of survey and settlement operations	33.82	3.00	32.92	2.81	1.09
77		2052-00-090-0017- Revenue and land reforms department	11.83	0.25	9.16	2.24	0.68
78		2506-00-102-0001- Consolidation of Land Holding	4.62	0.05	3.36	1.31	0.00
79	42	2501-06-789-0202- National Rural Livelihood Mission (NRLM)	127.66	63.74	121.74	69.66	0.00
80		2501-06-796-0202- National Rural Livelihood Mission (NRLM)	92.44	4.40	88.15	8.69	0.00
81	43	2203-00-103-0001- Certificate Course	0.99	0.17	0.78	0.38	0.00
82	44	2251-00-090-0023- Schedule Caste and Schedule Tribes Welfare Department	4.84	0.38	3.86	1.36	0.00
83	49	2711-01-103-0002- Other maintenance Expenditure	200.55	0.06	195.67	4.79	0.15
Total			4,416.87	216.50	3,889.74	330.14	413.49

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2017-18)

Appendix- 2.5

(Reference: Paragraph 2.3.4; Page 30)
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.	02	2403-00-106-0310- National Livestock Health and Disease Control Programme	16.16	3.48	18.04	1.57	0.03
2.	09	2425-00-001-0001- Direction	4.86	0.15	4.96	0.03	0.02
3.	12	7610-00-202-0001- Advance to Government servants for purchase of Motor Car	7.00	1.00	7.31	0.01	0.68
4.	13	2049-04-112-0001- Interest on External sustainable scheme of debts	108.60	28.00	134.11	0.00	2.49
5.		2049-60-701-0003- Expenditure under miscellaneous legal judgements	6.00	6.00	10.89	0.00	1.11
6.	15	2071-01-106-0003- Sumptuary allowances to retired Hon'ble chief justice and Hon'ble judges	0.10	0.25	0.17	0.17	0.01
7.	19	2406-01-003-0001- Training, Public Relation and Research	1.61	0.39	1.92	0.07	0.01
8.	20	2210-06-104-0001- Drug Control Establishment	14.61	1.34	15.05	0.71	0.19
9.	21	2202-01-001-0105- Educational Seminar workshop and organisation of different Educational Festivals	55.00	9.28	64.19	0.00	0.09
10.		2202-02-001-0003- Regional Deputy Director and Other Officer	6.27	0.75	6.67	0.00	0.35
11.		2202-80-003-0006- District Education and Training Institute	30.92	5.63	33.43	0.00	3.12
12.		2202-80-003-0007- Block Education and Training Institute	3.51	1.00	3.56	0.00	0.95
13.		2251-00-090-0002- Education Department	10.90	6.50	12.45	0.00	4.95
14.	22	2052-00-090-0006- Home (Police) Department	6.09	0.82	6.70	0.00	0.21
15.		2055-00-003-0008- Training School, Dumraon	5.82	1.38	6.49	0.00	0.71
16.	26	2230-03-101-0101- Establishment of New Women Industrial Training Institute	4.00	4.00	5.92	2.05	0.03
17.	40	2029-00-001-0102- Consolidation of Land Holding	15.00	4.00	18.30	0.63	0.07
18.	41	5054-03-337-0102- Major Roads	1215.00	74.00	1220.15	15.88	52.97
19.	48	2217-01-191-0116- Civil amenities in Urban areas	41.46	13.52	54.90	0.00	0.08
20.	49	3451-00-090-0009- Water Resources Department	19.95	2.45	20.91	1.44	0.05
21.		4700-80-051-0104- Irrigation created Project (Work) (NABARD AIDED PROJECT)	290.75	50.00	306.26	0.00	34.49
22.		4711-01-789-0104- Flood Control projects (Work)	220.00	50.00	263.75	2.16	4.09
Total			2,083.61	263.94	2,216.13	24.72	106.70

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2017-18)

Appendix- 2.6

(Reference: Paragraph 2.3.4; Page 30)

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	2	2403-00-101-0004- Animal Health Production Institution	1.81	0.24	1.52	0.01	0.04
2		2403-00-101-0101- Hospital Dispensaries and other establishment	102.32	7.52	78.82	15.90	0.08
3		2403-00-102-0006- Cattle Breeding and Development Project	50.22	0.17	45.48	4.56	0.01
4		2403-00-102-0101- Frozen Semen Bank	14.20	2.26	11.68	0.25	0.01
5		2403-00-113-0001- Establishment of State Livestock Research Institution	10.04	1.69	8.09	0.25	0.01
6	3	2059-80-053-0001- Maintenance and Repairs	270.00	54.02	211.45	0.00	4.53
7		4059-60-051-0107- Cultural Structure	208.01	9.93	82.53	115.40	0.15
8	4	3053-80-003-0001- Training and Education	5.45	0.50	2.97	1.97	0.01
9	6	2015-00-108-0001- Expenditure on issue of Photo Identity Cards to Voters	5.05	1.24	3.42	0.38	0.01
10	8	2205-00-107-0101- Museums	14.70	1.00	4.72	8.50	0.48
11	9	2425-00-101-0001- Audit	26.68	0.62	25.55	0.44	0.07
12	12	7610-00-202-0004- Advance to Members of Legislature for purchase of Motor Car	14.00	1.50	3.39	8.71	0.40
13	13	2049-01-123-0001- Interest on Special Securities issued to National Small Saving Fund of the Central Government by State Government	2,227.42	4.00	2,223.29	0.00	0.13
14		2049-03-104-0001- Interest on General Provident fund	621.57	56.55	240.85	0.00	324.17
15	15	2071-01-106-0001- Due contribution to judges of High Court under Article 290 of the Constitution of India	9.39	0.25	2.03	0.00	7.11
16	18	3456.00-001-0003- District Charges (Consumer Protection)	16.39	2.03	11.21	0.00	3.15
17	19	2406-01-101-0001- Extension Improvement and Protection of Forests	89.72	1.72	77.21	10.75	0.04
18		2406-02-110-0323- Integrated Wild Life	10.43	1.55	2.18	6.69	0.01
19		2406-04-101-0201- National Afforestation Programme (NGIM)	12.08	3.01	4.88	4.17	0.02
20		2406-04-101-0301- National Afforestation Programme (NGIM)	8.06	2.01	3.23	2.78	0.04
21	20	2210-01-110-0008- Sri Krishna Medical College Hospital, Muzaffarpur	69.13	3.50	60.33	0.00	5.30
22		2210-01-110-0013- Sadar and Sub-divisional Hospital	550.57	2.60	444.80	50.50	52.67
23		2210-01-200-0005- Others Dispensaries (Local Dispensaries)	31.61	0.02	28.20	3.00	0.39
24		2210-03-101-0003- Health Sub-center	40.85	0.49	32.50	2.62	5.24
25		2210-03-103-0001- Primary Health Center	991.60	2.32	930.19	24.35	34.74

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)
26	20	2210-05-105-0007- Magadh Medical College	39.36	1.00	34.42	3.62	0.32
27		2210-06-101-0003- National Malaria Eradication Programme	37.27	0.20	20.68	15.06	1.33
28		2211-00-001-0204- Human Resources in Health and Medical Education	115.00	1.90	12.63	0.00	100.47
29		2211-00-001-0304- Human Resources in Health and Medical Education	90.64	3.80	20.99	0.00	65.85
30	21	2202-02-109-0001- Other Schools	997.07	61.94	795.82	0.00	139.31
31		2202-03-001-0001- Direction and Administration	9.33	0.66	2.60	0.00	6.07
32		2202-03-104-0003- Financial Aided College	125.00	0.43	89.30	0.00	35.27
33		2202-03-113-0101- Bihar Student Credit Card Scheme	55.00	9.28	2.50	0.00	43.22
34	22	2055-00-001-0009- Expenditure on deployed Paramilitary Force	245.56	12.00	191.48	32.82	9.26
35		2055-00-109-0005- Special Auxiliary Police	178.45	26.63	131.66	0.00	20.16
36		2055-00-109-0006- Strengthening of Naxal affected Police Stations/Outer Posts under Security Related Expenditure (SRE) Scheme	10.00	2.50	1.97	5.51	0.02
37		2056-00-101-0002- District Jail	160.09	0.31	140.86	0.00	18.92
38	23	2851-00-103-0103- handloom Development Scheme	5.95	0.67	5.07	0.20	0.01
39		2852-80-001-0002- Direction	27.94	0.01	26.34	1.57	0.02
40	24	2220-01-001-0001- Direction and Administration	8.49	0.74	4.11	3.63	0.01
41	27	2014-00-105-0001- Civil and Session Courts	592.75	0.87	507.86	83.18	0.84
42	32	2011-02-101-0005- Members	68.22	0.64	56.07	9.90	1.61
43	35	2053-00-094-0007- Strengthening of Planning System	104.06	0.20	70.48	22.24	11.14
44	40	2029-00-103-0206- National land Records Management Programme (NLRMP)	73.27	7.00	4.33	61.92	0.02
45	41	5054-02-337-0101- India Nepal Border Road	450.00	49.00	95.63	4.85	300.52
46	43	2203-00-112-0001- Graduate and Post Graduate Course	37.88	1.08	33.48	3.31	0.01
47	49	2711-01-001-0003- Regional Establishment	209.31	2.51	191.23	15.40	0.17
48		4700-80-051-0105- Irrigation Project (Work)	646.76	25.00	366.92	100.18	154.66
49		4700-80-789-0102- Irrigation Project	303.46	50.00	179.14	30.27	44.05
50		4711-01-051-0110- Flood Control Project (Work)	281.62	25.00	238.73	0.33	17.56
Total			10,273.78	444.11	7,764.82	655.22	1,409.63

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2017-18)

Appendix- 2.7

(Reference: Paragraph 2.3.5; Page 30)

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 of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	1-Agriculture Department	2401-00-102-0201- National Food Security Mission	74.06	22.33	51.73	0.00	69.85
2.		2401-00-102-0301- National Food Security Mission	83.00	36.05	46.95	0.00	56.57
3.		2401-00-103-0218- Sub-Mission on Seed and Planting Material	27.79	9.54	18.25	0.00	65.67
4.		2401-00-103-0318- Sub-Mission on Seed and Planting Material	13.52	1.85	11.67	0.00	86.32
5.		2401-00-104-0205- Rashtriya Krishi Vikas Yojana	20.02	3.60	16.42	0.00	82.02
6.		2401-00-104-0305- Rashtriya Krishi Vikas Yojana	13.35	2.40	10.95	0.00	95.64
7.		2401-00-105-0207- National sustainable Agriculture Mission	20.39	0.89	19.50	0.00	95.66
8.		2401-00-105-0307- National sustainable Agriculture Mission	13.59	0.59	13.00	0.00	84.32
9.		2401-00-109-0218- Pradhan Mantri Krishi Sinchai Yojana	66.07	10.27	55.71	0.09	89.09
10.		2401-00-109-0318- Pradhan Mantri Krishi Sinchai Yojana	63.13	6.84	56.24	0.05	66.53
11.		2401-00-109-0103- Emergency Scheme for Flood and Drought	145.25	48.52	96.64	0.09	53.59
12.		2401-00-789-0203- Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	32.00	14.84	17.15	0.01	73.88
13.		2401-00-789-0237-- National Food Security Mission	14.28	3.70	10.55	0.03	84.45
14.		2401-00-789-0239- Pradhan Mantri Krishi Sinchai Yojana	12.73	1.98	10.75	0.00	51.29
15.		2401-00-789-0303- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	28.00	13.64	14.36	0.00	60.75
16.		2401-00-789-0323- National Food Security Mission	16.00	6.28	9.72	0.00	89.15
17.		2401-00-789-0339- Pradhan Mantri Krishi Sinchai Yojana	12.17	1.32	10.85	0.00	77.47
18.		2401-00-789-0120- Promotion of Agriculture Mechanisation	28.80	6.47	22.31	0.02	87.46
19.		2401-00-789-0125- Emergency Scheme for Flood/ Drought	28.00	3.49	24.49	0.02	50.53
20.		2401-00-789-0126- Upliftment of Organic Farming	20.76	10.27	10.49	0.00	84.54
21.		2415-01-277-0312- Skill Development Mission	9.96	1.54	8.42	0.00	96.06

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22.	2-Animal and Fisheries Resources Department	2405-00-001-0101-Re-organisation of Fisheries Directorate	18.29	0.72	17.57	0.00	59.50
23.	3-Building Construction Department	2059-60-053-0001- Renovation and Repair of Building of Urban Hospitals	10.00	4.05	5.95	0.00	72.89
24.		2059-80-051-0001- Other Administrative Services	9.70	2.43	7.07	0.20	94.89
25.		4059-01-051-0113-Building of Co-operative Department	17.04	0.58	16.17	0.29	61.90
26.		4059-01-051-0116- Construction of Combined Labour Building	38.19	14.54	23.65	0.00	69.85
27.		4059-01-051-0117-Building for Blocks (Rural Development Department)	301.14	109.94	191.11	0.09	63.46
28.		4059-01-051-0122- Minority Welfare Office	25.00	2.98	21.72	0.30	86.88
29.		4059-60-051-0015-Construction of E.V.M. Godown (Election Department)	46.00	0.77	45.23	0.00	98.33
30.		4059-60-051-0107- Cultural Structure	208.01	82.53	125.33	0.15	60.25
31.		4059-60-051-0121-Extension of Patna High Court	44.00	11.56	32.35	0.09	73.52
32.		4059-60-051-0123-Mukhya Mantri Nishchaya Swayam Sahayata Yojana	50.00	19.27	30.27	0.46	60.54
33.		4059-80-051-0220- Development of Infrastructure Facilities for Judiciary including Gram Courts	110.00	33.53	76.47	0.00	69.52
34.		4059-80-051-0221- Multi Sectoral Development Programme for Minorities	93.00	14.86	78.04	0.10	83.91
35.		4059-80-051-0320- Development of Infrastructure Facilities for Judiciary including Gram Courts	73.33	17.78	55.35	0.20	75.48
36.		4059-80-051-0117- Building for Engineering / Technical Colleges and Institutes (science and Technology Department)	98.22	42.83	53.14	2.25	54.10
37.		4202-02-104-0108- Polytechnic Bhawan (Nishchaya)	200.00	97.78	102.22	0.00	51.11
38.		4202-02-105-0105-Engineering College Building (Nishchaya)	455.00	132.09	319.18	3.73	70.15
39.		4216-01-700-0105-Judges Residence(Law Department)	211.00	24.24	186.00	0.76	88.15
40.		4216-80-051-0103- Residence for Minorities Welfare Department	13.00	1.47	11.53	0.00	88.69
41.		4225-80-051-0103- Construction of Hostels for Minorities Boys and Girls	77.00	12.29	64.71	0.00	84.04
42.		4235-02-104-0101- Old age Home	31.26	4.47	23.42	3.37	74.92

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
43.	4-Cabinet Secretariat Department	2070-00-001-0107- Bihar State Development Mission	200.00	70.00	130.00	0.00	65.00
44.		2070-00-114-0001- Maintenance of Government Aircrafts	59.19	23.18	36.00	0.01	60.82
45.	9- Co-operative Department	2401-00-789-0342- Premium Grants under the Pradhan Mantri Phasal Bima Yojana	79.47	17.09	62.38	0.00	78.50
46.	11-BC and MBC Welfare Department	4225-03-277-0101-Construction and Renovation of Buildings of Residential School and Hostel	39.58	17.91	21.64	0.03	54.67
47.	12- Finance Department	2054-00-095-0103- Bihar Revenue Administrative Intranet (Brain Project and Mission Mode Project)	60.00	20.00	40.00	0.00	66.67
48.	16-Panchayati Raj Department	2515-00-001-0102- District Panchayat Establishments	10.00	0.30	9.70	0.00	97.00
49.	17- Commercial Tax Department	2043-00-101-0001- District Charge	92.43	42.62	49.75	0.06	75.47
50.	18- Food and Consumer Protection Department	3456-00-198-0101- Meeting and Travelling Allowance to Non-Government Member of Constituted Committee for Vigilance & Monitoring to attend Meetings	7.50	0.40	7.10	0.00	94.67
51.		3456-00-789-0302- National Food Security Mission	259.46	93.59	134.35	31.52	51.78
52.	19- Environment and Forest Department	2406-02-110-0223- Integrated Wild Life	15.65	2.93	12.72	0.00	81.28
53.		2406-02-110-0224- Project Tiger	14.90	5.26	9.64	0.00	64.70
54.		2406-02-110-0324- Project Tiger	9.94	4.65	5.29	0.00	53.22
55.	20- Health Department	2210-03-789-0201- National Health Mission including N.R.H.M.	205.48	41.09	164.39	0.00	80.00
56.		2210-03-796-0202- National Health Mission including N.R.H.M.	12.84	2.80	10.04	0.00	78.19
57.		2211-00-102-0202- Human Resource in Health and Medical Education	11.38	2.62	8.69	0.07	76.36
58.		2230-03-102-0102- Opening of Bihar Kaushal Vikas Training Centre in health Field	19.88	0.10	19.78	0.00	99.50
59.		4210-02-103-0101- Construction and Renovation of referral Primary health center and additional primary health center	21.00	1.00	20.00	0.00	95.24
60.		4210-03-050-0103- For new Medical College and Para Medical Institution	420.00	47.81	372.19	0.00	88.62
61.		4210-03-105-0112- Auxiliary Nursing Midwifery (ANM) and General Midwifery Nursing (GNM) School	310.00	140.00	170.00	0.00	54.84

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
62.	20- Health Department	4210-03-105-0119- B.Sc Nursing College (Certain)	70.00	30.00	40.00	0.00	57.14
63.	21- Education Department	2202-01-111-0201- Sarva Shiksha Abhiyan (SSA)	4,933.88	1,854.80	3,079.08	0.00	62.41
64.		2202-02-109-0207- Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	784.95	54.00	730.95	0.00	93.12
65.		4202-01-202-0211- National Secondary Education Abhiyan (RMSA)	336.40	132.34	190.40	13.66	56.60
66.	22-Home Department	2070-00-003-0008- Training of Home Guards	10.00	4.42	5.58	0.00	55.80
67.		2070-00-107-0003- Welfare Programme Related to Home Guard	10.00	3.79	6.17	0.04	61.70
68.		4070-00-052-0101- Equipments of Jail	12.00	2.91	9.09	0.00	75.75
69.	23- Industries Department	2852-80-789-0102- Establishment for Entrepreneur Development Scheme	90.70	23.08	67.62	0.00	74.55
70.	24-Information and Public Relation Department	2220-60-789-0101- Regional Advertisement Plan Special Notified Scheme for SC	14.42	1.40	12.97	0.05	89.94
71.	25- Information Technology Department	2852-07-202-0106- Gyan City Project	10.00	3.75	6.25	0.00	62.50
72.		3451-00-090-0027- Information Technology Department	29.51	2.67	26.84	0.00	90.95
73.	26- Labour Resource Department	2230-02-101-0214- National Career Service	10.00	0.04	9.96	0.00	99.60
74.		2230-03-003-0333- skill Development Mission	10.54	3.26	7.28	0.00	69.07
75.		4250-00-050-0101- Land Acquisition for Industrial Training Institute	55.00	3.76	51.24	0.00	93.16
76.	27- Law Department	2014-00-105-0008- Rapid Court (Recommendation of Finance Commission)	67.04	8.50	58.52	0.02	87.29
77.	29- Mines and Geology Department	2853-02-001-0001- Mining and Geological Establishment	43.13	20.44	22.43	0.26	52.01
78.	30- Minorities Welfare Department	2202-03-107-0106- Arrangement of Coaching to Minority Students for Preparation of Bihar Public Service Commission	21.00	4.39	16.61	0.00	79.10
79.		2250-00-003-0101- Training to Minority Class Works	50.00	7.00	43.00	0.00	86.00
80.	33- Personnel and Administrative Reforms	2051-00-103-0001- Bihar Staff Selection Commission	51.82	4.60	47.22	0.00	91.12

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
81.	35- Planning and Development Department	2053-00-094-0109- Strengthening of Planning System under district level scheme in light of local needs	7.50	1.29	6.21	0.00	82.80
82.		2235-60-200-0117- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	572.50	183.21	389.27	0.02	67.99
83.		2235-60-200-0120- Bihar Temple Chahardiwari Construction Fund Plan 2015 (for Home Department)	30.00	9.99	20.01	0.00	66.70
84.		2235-60-789-0106- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	120.00	31.04	88.96	0.00	74.13
85.		2235-60-796-0102- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	7.50	1.94	5.56	0.00	74.13
86.		3454-02-205-0101- Integrated Statistical Development Scheme	14.74	4.71	9.89	0.14	67.10
87.		4070-00-051-0109- Strengthening of Planning Machinery Under District Level Scheme in the Light of Local Needs	10.00	1.33	8.67	0.00	86.70
88.		4401-00-051-0102- Building of Agriculture Department	87.62	22.26	65.27	0.09	74.49
89.		4515-00-101-0105- Construction of Panchayat Sarkar Bhawan- Finance Commission (Panchayati Raj Department)	300.00	50.93	249.07	0.00	83.02
90.		4515-00-101-0501- Panchayati Raj Bhawan (EAP)	150.00	20.13	129.87	0.00	86.58
91.	37- Rural Works Department	4515-00-103-0216- Pradhan Mantri Gram Sadak Yojana (PMGSY)	3,300.00	1,364.64	1,935.36	0.00	58.65
92.	39- Disaster Management Department	2245-02-101-0005- Grants in Cash relief work caused by fire	10.00	4.28	5.69	0.03	56.90
93.	42- Rural Development Department	2505-02-101-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	1,502.98	626.11	876.87	0.00	58.34
94.		4515-00-103-0102-Block Minor Construction Work	51.00	11.93	39.07	0.00	76.61
95.	43- Science and Technology Department	2203-00-112-0105- Skill Development Mission	10.00	2.86	7.14	0.00	71.40
96.		4202-02-104-0109- Polytechnic (NISHCHAYA)	50.00	4.58	45.42	0.00	90.84
97.		4202-02-105-0106- Engineering College Building (NISHCHAYA)	45.00	21.29	23.71	0.00	52.69

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
98.	44- SC & ST Welfare Department	2225-01-277-0101- Education	16.50	6.38	10.12	0.00	61.33
99.		2225-02-102-0202-Special Central Assistance for Scheduled Tribes	18.00	0.86	17.10	0.04	95.00
100.		2225-02-197-0101- Scholarship/ Stipend	22.38	2.51	18.26	1.61	81.59
101.		2225-02-198-0101- Scholarship/ Stipend	67.17	16.36	50.27	0.54	74.84
102.		2225-02-277-0214- Umbrella Scheme for Education of Students of Scheduled Tribes	10.15	0.49	9.66	0.00	95.17
103.		2225-02-277-0101- Education	37.86	17.42	20.05	0.39	52.96
104.	45- Sugar Industries Department	2852-08-201-0001- Expenditure Related to Sugar Factory Control Act 1937- Headquarter	98.16	1.48	96.68	0.00	98.49
105.	47- Transport Department	5055-00-051-0101- Construction of District Transport Office	8.00	2.60	5.40	0.00	67.50
106.	48- Urban Development and Housing Department	2215-01-789-0103- Grants in aid to Nagar Panchayat for Supply of Drinking Water	28.00	6.25	21.75	0.00	77.68
107.	49- Water Resources Department	2700-80-190-0001- Establishment and Committed	15.70	0.00	12.20	3.50	77.71
108.		2705-00-001-0204- Pradhan Mantri Krishi Sinchai Yojana	69.88	27.13	42.75	0.00	61.18
109.		4700-80-051-0206- Rapid Irrigation Profit and Flood management Programme	155.88	34.89	120.99	0.00	77.62
110.		4700-80-051-0207- Pradhan Mantri Krishi Sinchai Yojana	795.03	49.50	740.04	5.49	93.08
111.		4711-01-051-0209- Accelerated Irrigation Benefit and Flood Management Program (AIBP) and other programme of water Resource	600.00	126.68	324.51	148.81	54.09
112.	50- Minor Water Resource Department	2702-03-103-0104- Private Tube well	66.40	11.48	54.92	0.00	82.71
113.		2702-03-789-0101- Private Tube well	12.80	1.60	10.86	0.34	84.84
114.		4702-00-101-0101- Minor Irrigation	96.68	25.58	71.09	0.01	73.53
115.		4702-00-102-0102- Loans from NABARD for Completion of new/ incomplete Medium Irrigation Schemes	88.42	37.70	50.71	0.01	57.35

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
116.	51- Social Welfare Department	2235-02-102-0224- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABLA)	129.01	27.43	101.58	0.00	78.74
117.		2235-02-102-0324- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABLA)	96.42	20.73	75.61	0.08	78.42
118.		2235-02-103-0225- Meternity Advantage Plan	30.00	0.05	29.95	0.00	99.83
119.		2235-02-104-0107- Chief Minister Beggary Prevention Plan	10.20	0.20	10.00	0.00	98.04
120.		2235-02-789-0312- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABLA)	31.25	5.85	25.38	0.02	80.96
121.		2235-03-789-0205- National Social Assistance Programme (NSAP)	463.14	176.16	286.98	0.00	61.96
122.		2235-03-796-0201- National Social AIDS Programme (NSAP)	56.13	10.00	46.13	0.00	82.18
123.		2236-02-789-0204- Integrated Child Development Services (ICDS)	235.64	98.22	137.42	0.00	58.32
124.		4235-02-102-0208- Integrated Child Development Services (ICDS)	149.44	10.28	139.15	0.01	93.11
125.		4235-02-102-0308- Integrated Child Development Services (ICDS)	29.27	6.22	23.05	0.00	78.75
Total			21,037.49	6,612.30	14,186.70	219.15	67.44

(Source: Detailed Appropriation Accounts, for the year 2017-18)

Appendix- 2.8

(Reference: Paragraph 2.3.5; Page 30)

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	2401-00-109-0319- National Mission of Agriculture Extension and Technology	6.64
2		2401-00-109-0419- National Mission of Agriculture Extension and Technology	12.34
3		2401-00-113-0217-Sub Mission on Agriculture Mechanisation	11.65
4		2401-00-113-0317- Sub Mission on Agriculture Mechanisation	7.76
5		2401-00-789-0245- Sub Mission on Agriculture Mechanism	2.24
6		2401-00-789-0343- National Mission of Agriculture Extension and Technology	1.28
7		2401-00-789-0345- Sub Mission on Agriculture Mechanism	1.50
8		2401-00-789-0443- National Mission of Agriculture Extension and Technology	2.38
9		2401-00-796-0267- Sub Mission on Agriculture Mechanism	0.14
10		2401-00-796-0365- National Mission of Agriculture Extension and Technology	0.08
11		2401-00-796-0367- Sub Mission on Agriculture Mechanisation	0.09
12		2401-00-796-0465- National Mission of Agriculture Extension and Technology	0.15
13		2402-00-796-0209- Integrated Watershed Management Programme (IWMP)	0.32
14		2402-00-796-0309- Integrated Watershed Management Programme (IWMP)	0.21
15	2-Animal and Fisheries Resource Department	2403-00-105-0102- Piggery Development	0.10
16		2403-00-106-0212- National Cattle Management	2.91
17		2403-00-106-0213- National Agriculture Development Scheme	8.42
18		2403-00-106-0312- National Livestock Management	1.89
19		2403-00-106-0313 -National Agriculture Development Scheme	5.62
20		2403-00-789-0207 - National Livestock Management Programme	1.00
21		2403-00-789-0307- National Livestock Management Programme	0.66
22		2404-00-102-0201- National Agriculture Development Scheme	0.06
23		2405-00-101-0319- Blue Revolution- Integrated Development and Fisheries Management	0.48
24		3454-01-001-0405 – Livestock Census	20.65
25	3-Building Construction Department	2059-01-053-0104- Strengthening and Renovation of Headquarter of Home Department (Police)	1.00
26		2059-01-053-0105- Strengthening and Renovation of Headquarter of Home Department (Special Branch)	1.00
27		2059-01-053-0118 -Renovation and Modernisation of Finance Department	0.50
28		2059-60-053-0002- Renovation and Repair of the building of Rural Hospitals	5.00
29		2059-80-103-0004 - Furnishing of Inspection Buildings	0.31
30		4059-01-051-0107 - Building of Finance Department	5.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
31	3-Building Construction Department	4059-60-051-0017 -Establishment of A.D.R. centre on the recommendation of Finance Commission (Law Department)	5.39
32		4059-60-051-0101- Construction of Secretariat Sports Stadium	0.50
33		4059-60-051-0124 – Bihar Public Administration and Rural Development Organization (BIPARD)	40.00
34		4059-60-051-0319- Rashtriya Krishi Vikas Yojana (RKVY) (ACA) (for Building of Animal & Fisheries Department)	4.38
35		4059-60-796-0302- Kaushal Vikas Yojana	0.50
36		4059-80-051-0001- Other Administrative services	0.10
37		4059-80-051-0002- Minor works	0.10
38		4059-80-051-0122- IT Building	5.00
39		4225-80-051-0104 – Building Construction for Minorities Community to the name of Mahanubhavan	42.00
40		4408-02-101-0102- Construction of food storage godown (NABARD)	74.66
41	05- Secretariat of the Governor	2012-03-103-0004- Furnishing Allowance of the Governor	0.05
42		2012-03-103-0005- Electricity (Energy Consumption)	0.05
43	8-Art, Culture, and Youth Department	2205-00-190-0001- Bihar State Film Development and Finance Corporation Ltd.	0.25
44	9-Co-operative Department	2401-00-796-0364- Premium Grants under the Pradhan-Mantri Phasal Bima Yojna	4.97
45		2425-00-001-0107- Renovations of offices of the Co-operative department	1.26
46		2425-00-108-0116- Vegetables based Co-operative Committees incentive	5.00
47		4425-00-051-0104- Sahkar Bhawan	24.34
48		6425-00-107-0101- Loans to Bihar Co-operative Bank, Patna for Agricultural Credit Stabilisation fund	91.15
49	10-Energy Department	2801-02-190-0001- Bihar State Power Generation Company Ltd. (for reimbursement payment towards entry tax on Goods under Sam vikash Yojana	10.00
50		2810-60-600-0002- Grants-in-aid to Bihar Renewable Energy Development Agency	10.09
51		2810-60-600-0101- Non Conventional Energy Sources	249.90
52		4801-05-190-0208- Backward Region Grant Fund (BRGF State Component for BSPTCL) CSS	100.00
53	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
54		2225-03-277-0214- Pre-Matric Scholarship	12.50
55		2225-03-277-0312- Other Backward Classes and Un-notified Movable and Semi Movable Scheduled Tribes Development Scheme	0.53
56		2225-03-277-0314- Pre-Matric Scholarship	11.00
57		4225-03-277-0202- Scheme for Development of Economically Backward classes (Construction of OBC Hostel)	4.50
58		4225-03-277-0302- Scheme for Development of Economically Backward classes (Construction of OBC Hostel)	1.50
59	12- Finance Department	2070-00-800-0008- Miscellaneous and Contingent Expenditure	1.50
60		4058-00-103-0101- Machinery and Equipments Modernisation Scheme for Government Press, Gulzarbagh	1.00
61		4058-00-103-0102- Modernisation of Government Press, Gaya	0.50

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
62	16- Panchayati Raj Department	2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	4.88
63		2515-00-198-0312- Rajiv Gandhi Panchayat Empowerment Movement	60.00
64	17- Commercial Tax Department	2040-00-003-0001- Expenditure on training for officers of Bihar Finance Service	0.10
65		2040-00-101-0002- Bhamashah Samman Yojana	0.10
66	18- Food and Consumer Protection Department	3456-00-001-0405- State Consumer Helpline	0.08
67		3456-00-102-0411- Consumer Consciousness Programme	0.30
68		3456-00-102-0413- Strengthening of Public Distribution System	0.34
69	19- Environment and Forest Department	2405-01-105-0104- Pollution Control Board	2.92
70	20- Health Department	2210-01-200-0112- National Aids and Sexual Communicant Diseases control Programme (Urban)	0.40
71		2210-03-200-0101- National Aids and Sexually transmitted Diseases control Programme (Rural)	1.60
72		2211-00-004-0302- Human Resource in Health and Medical Education	0.22
73		2235-60-110-0204- Social Security for Unorganized labours including National Health Insurance Scheme	226.00
74		2235-60-110-0304- Social Security for Unorganized labours including National Health Insurance Scheme	150.67
75		4210-01-110-0110- Indira Gandhi Institute of Cardiology, Patna	1.00
76		4210-01-110-0113- Construction & Renovation of District & Sub-divisional Hospital Buildings	1.00
77	22- Home Department	2055-00-001-0006- Expenditure related to Security in violence affected areas (recoupment from Government of India)	0.10
78		2055-00-001-0007- Prevention of illegal business of swapak liquid and Manah prabhavi madak padarth	0.24
79		2055-00-003-0005- For participating in different Training courses outside the state	0.10
80		2055-00-109-0009- Hiring of Vehicles/helicopters/communication resources during emergency in the district covered under SRE Scheme (recoupment from Government of India)	0.70
81		2055-00-115-0303- National scheme for modernisation of Public & Other force	50.96
82		2070-00-108-0102- Purchase of fire Extinguisher Equipments	35.00
83	23- Industries Department	2851-00-107-0204- National Agriculture Development Scheme	1.11
84		2851-00-796-0106- Development of Silk	0.50
85		4851-00-190-0102- Investment in Venture Capital	75.00
86		4851-00-190-0103- Bihar State Milk Co-operative Federation Ltd. (COMFED)	20.00
87	24-Information & Public Relation Department	2220-60-103-0002- Centenary Journalism Honour Fund	0.07
88		2220-60-106-0106- Bihar Sanvad Samiti	5.00
89		2235-60-200-0115- Journalist Pension Scheme	0.30
90	25-Information Technology Department	2230-03-001-0101- Skill Development Mission	20.00
91		2852-07-202-0015- Payment against outsourced services	90.00
92		2852-07-202-0110- e-District Scheme	3.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
93	26-Labour Resource Department	2230-02-101-0112- Simapar Sramik awam anya Manaw Bal ke niyojan hetu Bureau	2.00
94		2230-02-101-0113- Employment assistance to disabled Persons	0.50
95		2230-02-101-0314- National Career Service	6.67
96	27-Law Department	2014-00-105-0007- Extra Court (recommendation of Finance Commission)	17.00
97		2014-00-105-0009- Civil and Session Courts (recommendation of Finance Commission)	17.00
98		2014-00-114-0005- Grant to Bar Council/Association of Bihar State/ District/Sub-division	0.10
99		2014-00-114-0105- Grant to Bar Council/Association of Bihar State/ District/Sub-division	0.50
100		2014-00-117-0002- Family Court (recommendation of Finance Commission)	2.30
101		2250-00-101-0002- Grants to Bihar State Religious Nyas Parishad	1.00
102	30-Minorities Welfare Department	2202-02-107-0210- Multi Sectorial Development Programme for Minorities	1.20
103		2250-00-101-0101- Amount make available in form of assistance to Muslim abandoned	22.00
104		2250-00-800-0107- Maintenance, Security and growth of WAQF property	20.20
105		2250-00-800-0108- Grants to WAQF Board as revolving fund for development of WAQF property	76.00
106		7465-00-190-0101- Chief Minister Minority Education Loan scheme	40.00
107	32-Legislature	2011-02-101-0002- Discretionary grant by the speaker	0.05
108	33- Personnel and Administrative Reforms Department	2052-00-090-0005- General Administrative Department (State Commission for Backward Classes)	2.24
109		2052-00-090-0041- State Commission for most Backward Classes	2.12
110		2052-00-090-0052- State Commission for development of Upper Tribes	2.40
111		2070-00-003-0006- Bihar Institute of Public Administration and Rural Development (BIPARD)	5.53
112	35-Planning and Development Department	2052-00-090-0103- Strengthening of Planning System	2.50
113		2059-01-053-0024- Maintenance of the buildings of Fair, Haat, Market and kutchery	1.00
114		2235-01-202-0505-Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	346.96
115		2235-01-789-0501- Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	98.74
116		2235-01-796-0501- Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	7.24
117		3451-00-101-0101- Bihar State Planning Board	2.00
118		3454-02-204-0409- Intended Scheme for reformation of Crop Statistics	0.11
119		3475-00-004-0101- Chief Minister Nav Pravartan Protsahan	1.00
120		4401-00-789-0104- Building for Agriculture Department	16.89
121		4401-00-796-0102- Building for Agriculture Department	1.06
122		4515-00-102-0303- ACA for LWE Districts	60.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
123	36- Public Health and Engineering Department	4215-01-102-0125- Upgradation of Laboratory and Monitoring for quality of Water	0.10
124	38- Registration Excise and Prohibition Department	2030-02-101-0002- Cost of Stamps received from Security printing Press Hyderabad	1.00
125		2039-00-001-0007- compensation for closure of excise shops	0.20
126	39- Disaster Management Department	2235-01-200-0004- Grants-in-aid for compensation of land to persons displaced by soil erosion	5.00
127		2245-01-101-0003- payment of gratuitous relief to affected families	0.10
128		2245-01-105-0001- Medicine for Cattle	0.10
129		2245-02-101-0014- Cash Grants for protection from Frost and Cold wave	0.10
130		2245-02-101-0015- Gratuitous relief to the families of affected people due to death and injuries in accidents outside the State	0.10
131		2245-02-112-0104- Purchase of Communication Equipments	2.50
132		2245-02-800-0007- Expenditure in transporting the relief materials received from nongovernment institute	0.39
133		2245-06-101-0003- Supply of Food	0.05
134		2245-06-101-0004- Free Distribution of cloths and utensil for earthquake effected	0.05
135		2245-06-113-0001- Repairs/Restoration of damage buildings caused by earthquake	0.05
136		2245-80-102-0006- Management of Natural Disaster Relief Distribution Programmes	0.05
137		2245-80-800-0003- Bihar Agriculture troubled farmers scheme	0.15
138	4250-00-051-0104- Warehouse	0.40	
139	40- Revenue and Land Reforms Department	4047-00-050-0104- Purchase of Land for Road Construction (Revenue and Land Reform Department)	0.50
140	41- Road Construction Department	5054-03-337-0211- Special Assistance (BRG Path)	303.53
141	42-Rural Development Department	2216-03-105-0104- Monitoring and Technical Support to Indira Awas Yojna	4.00
142		2216-03-105-0106- Chief Minister Centenary Indira Awas Renovation Scheme	10.00
143		2216-03-789-0103- Chief Minister Indira Awas upgradation	92.00
144		2515-00-003-0101- Bihar Rural Development Training Institution	3.20
145		4515-00-102-0502- Bihar Integrated Social Security Strengthening Project (EAP)	2.00
146	43- Science and Technology Department	2203-00-112-0303- Technical Education quality Development Programme	0.67
147		4202-02-105-0207- Technical Education quality upgradation Programme	2.18
148		4202-02-105-0307- Technical Education quality upgradation Programme	1.50

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
149	44- SC and ST Welfare Department	2225-01-102-0101- 5 percent additional grant to family oriented income production scheme	0.50
150		2225-01-102-0316- Pradhan Mantri Adarsh Gram Yojna (PMAGY)	0.05
151		2225-01-277-0008- Establishment of Book Bank	0.16
152		2225-01-277-0219- Post Matric Stipend	60.00
153		2225-01-277-0222- CSS	49.10
154		4425-00-108-0164- Bihar State Schedule Caste Co-operative Development Corporation	4.00
155	48- Urban Development and Housing Department	2215-01-796-0102- Grants-in-aid to local Bodies for supply of drinking water	1.00
156		2215-01-796-0103- Grants-in-aid to Municipal Councils for supply of drinking water	2.00
157		2217-01-191-0218- Atal Renewal Mission for Rejuvenation and Urban Transformation (AMRUT)	68.90
158		2217-01-191-0220- Clean India Mission	70.00
159		2217-01-191-0318- Atal Renewal Mission for Rejuvenation and Urban Transformation (AMRUT)	34.10
160		2217-03-191-0209- Atal Renewal Mission for Rejuvenation and Urban Transformation (AMRUT)	160.00
161		2217-03-191-0211- House for all (Urban) Mission	30.00
162		2217-03-193-0311- Sahri Punarnavikaran Mission Atal Navikaran aur sahri Parivartan Mission	10.04
163		2217-05-001-0103- Efficiency Development Programme	0.50
164		3475-00-108-0202- National Urban Livelihood Mission	112.05
165		3475-00-108-0302- National Urban Livelihood Mission	74.70
166		3475-00-789-0202- National Urban Livelihood Mission	21.60
167		3475-00-789-0302- National Urban Livelihood Mission	14.40
168	3475-00-796-0202- National Urban Livelihood Mission	1.35	
169	50- Minor Water Resource Department	2702-02-016-0101- Bihar Centenary Private Tubewell Scheme	0.83
170		2702-02-789-0101- Bihar Centenary Private Tubewell Scheme	0.16
171		2702-02-789-0102- Survey and Investigation	1.60
172		2702-02-796-0102- Survey and Investigation	0.10
173		2702-03-796-0101- Private Tubewell	0.80
174		4702-00-789-0103- Loan from NABARD to complete the residual Works of Tubewell Scheme	1.60
175		4702-00-789-0104- Loan from NABARD to complete the new/ incomplete works of medium irrigation scheme	17.04
176		4702-00-789-0205- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	6.84
177		4702-00-789-0305- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	4.56

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
178	50- Minor Water Resource Department	4702-00-796-0104- Loan from NABARD to complete the residual Works of Tubewell Scheme	0.10
179		4702-00-796-0105- Loan from NABARD to complete the new/ incomplete works of medium irrigation scheme	1.06
180		4702-00-796-0206- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.43
181		4702-00-796-0306- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.29
182	51-Social Welfare Department	2235-02-101-0111- Training of Regional Officers for different Institutions	0.10
183		2235-02-103-0219- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	51.53
184		2235-02-103-0220- Mukhya Mantri Nishakt Jan Vivah Protsahan Anudan Yojana	10.00
185		2235-02-103-0319- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	25.77
186		2235-02-789-0313- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	8.59
187		2235-60-200-0119- Chief Minister Tejab sufferer Social Security Pension Plan	2.01
188		2245-02-282-0005- Supply of Supplementary nutrition for Welfare Department (for society welfare department)	0.10
189		4235-02-102-0106- Building for Remand Home, Children Home	0.10
Total			3,591.68

(Source: Grant Audit Register, for the year 2017-18)

Appendix -2.9

(Reference: Paragraph 2.3.7; Page 32)

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	03-Building Construction	2059	107.05	28.53	78.52	73.35
2	04-Cabinet Secretariat	2013	2.67	0.38	2.29	85.77
3	05- Secretariat of the Governor	2012	5.94	0.21	5.73	96.46
4	10-Energy	6801	103.24	0.00	103.24	100.00
5	12-Finance	2054	84.83	44.94	39.89	47.02
6	14-Repayment of Loans	6004	138.49	0.00	138.49	100.00
7	15-Pension	2071	5,577.79	1.66	5,576.13	99.97
8	18-Food and Consumer Protection	3456	1,090.28	555.32	534.96	49.07
9	20-Health	2211	316.68	23.25	293.43	92.66
10	21-Education	2202	7,700.44	4,562.48	3,137.96	40.75
11		2204	2.50	0.00	2.50	100.00
12		2205	1.82	0.00	1.82	100.00
13		4202	448.65	190.40	258.25	57.56
14	22-Home	2245	5.00	0.00	5.00	100.00
15		4055	81.73	0.20	81.53	99.76
16	35-Planning and Development	2053	39.80	28.45	11.35	28.52
17	39-Disaster Management	2245	1,363.57	665.65	697.92	51.18
18	40- Revenue and Land Reforms	4047	25.56	10.37	15.19	59.43
19	41-Road Construction	3054	450.58	253.48	197.10	43.74
20	42-Rural Development	2216	4,920.46	3,468.99	1,451.47	29.50
21	48-Urban Development and Housing	2015	29.57	19.68	9.89	33.45
22	49-Water Resources	4700	1,280.36	997.91	282.45	22.06
23		4711	678.02	397.41	280.61	41.39
Total			24,455.03	11,249.11	13,205.72	54.00

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

Appendix- 2.10

(Reference: Paragraph 2.3.7; Page 32)

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	2,961.34	935.43	31.59
2		2402-Soil and Water Conservation	90.77	21.66	23.86
3		6401-Loans for Crop Husbandry	178.05	177.93	99.93
4	2	2403-Animal Husbandry	457.29	69.22	15.14
5		2404-Dairy Development	132.31	13.88	10.49
6		2405-Fisheries	123.71	36.56	29.55
7		3454-Census Surveys and Statistics	139.06	20.69	14.88
8	3	4059-Capital Outlay on Public Works	3,030.88	425.12	14.03
9		4216-Capital Outlay on Housing	489.64	274.08	55.98
10	4	2070-Other Administrative Services	896.09	143.71	16.04
11		5053-Capital Outlay on Civil Aviation	36.79	10.53	28.62
12	8	2205-Art and Culture	78.71	13.17	16.73
13	11	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	166.59	27.64	16.59
14	12	2054-Treasury and Accounts Administration	158.86	44.94	28.29
15		2058-Stationery and Printing	25.88	10.07	38.91
16		7610-Loans to Government Servants etc.	31.00	11.36	36.65
17	17	2040-Taxes on Sales, trade etc.	131.09	86.85	66.25
18		2043- Collection Charges Under State Goods and Services Tax	132.06	60.03	45.46
19	18	2408-Food Storage and Warehousing	735.17	116.86	15.90
20	19	2406-Forestry and Wild Life	330.54	44.15	13.36
21	22	2070-Other Administrative Services	896.09	178.35	19.90
22	23	2852-Industries	1,041.79	128.85	12.37
23		4851-Capital Outlay on village and Small Industries	109.00	20.53	18.83
24	24	2220-Information and Publicity	202.78	35.85	17.68
25	25	2852-Industries	1,041.79	151.68	14.56
26	26	2230-Labour and Employment	463.84	96.96	20.90
27		4250-Capital Outlay on other Social Services	258.50	51.24	19.82
28	27	2014-Administration of Justice	860.24	200.79	23.34
29	28	2014-Administration of Justice	178.51	27.66	15.49
30	29	2853-Non-ferrous Mining and Metallurgical Industries	43.13	22.43	52.01
31	32	2011-Parliament/State/Union Territory Legislatures	179.78	20.81	11.58

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
32	33	2051-Public Service Commission	76.72	48.48	63.19
33		2053-District Administration	562.16	92.80	16.51
34	35	4401-Capital Outlay on Crop Husbandry	138.95	33.26	23.94
35	37	4515- Capital Outlay on other Rural Development Programmes	10,261.87	2,846.58	27.74
36	38	2030-Stamps and Registration	77.14	23.06	29.89
37		2039-State Excise	142.02	59.31	41.76
38	39	2245-Relief on account of Natural Calamities	5,149.10	642.16	12.47
39	40	2029-Land Revenue	810.09	294.72	36.38
40	41	3054-Roads and Bridges	2,016.31	253.48	12.57
41	42	2215-Water Supply and Sanitation	1,911.44	444.29	23.24
42		2216-Housing	5,942.09	3,468.99	58.38
43		2501-Special Programmes for Rural Development	740.67	360.34	48.65
44		2505-Rural Employment	2,010.15	879.24	43.74
45	43	2203-Technical Education	176.81	20.69	11.70
46	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,898.88	417.69	14.41
47	46	3452-Tourism	90.87	21.18	23.31
48	47	2041-Taxes on Vehicles	74.72	11.83	15.83
49	48	2015-Elections	159.76	19.68	12.32
50		2217-Urban Development	4,291.30	947.50	22.08
51	50	2702-Minor Irrigation	392.80	99.13	25.24
52		4702-Capital Outlay on Minor Irrigation	304.30	174.49	57.34
Total			53,829.43	14,637.93	27.19

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

Appendix- 2.11

(Reference: Paragraph 2.3.8; Page 32)

Rush of Expenditure in the month of March 2018

(₹ in crore)

Sl. No.	Grant No. and name of the Department	Total expenditure during 2017-18	Expenditure incurred during January to March 2018	Expenditure incurred in March 2018	Percentage of total expenditure w.r.t. expenditure during	
					January – March 2018	March 2018
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3-Building construction Department	2,602.46	1,826.11	1,490.67	70.17	57.28
2	4-Cabinet Secretariat Department	269.25	209.45	173.98	77.79	64.62
3	5-Secretariat of the Governor	14.14	11.12	11.12	78.64	78.64
4	7-Vigilance Department	32.58	24.56	24.56	75.38	75.38
5	9-Co-operative Department	943.03	598.73	520.80	63.49	55.23
6	10-Energy Department	11,530.30	8,188.73	7,696.73	71.02	66.75
7	11-BC and MBC Welfare Department	1,225.06	1,209.84	1,153.30	98.76	94.14
8	18-Food and Consumer Protection Department	1,212.49	1,169.55	1,160.02	96.46	95.67
9	24-Information and Public Relation Department	132.24	120.08	113.90	90.80	86.13
10	25-Information Technology Department	200.92	103.55	101.97	51.54	50.75
11	28-High Court of Bihar	150.70	114.91	114.73	76.25	76.13
12	30-Minorities Welfare Department	329.95	218.38	211.85	66.19	64.21
13	31-Parliamentary Affairs Department	1.90	1.39	1.39	73.16	73.16
14	32-Legislature	154.25	119.55	119.55	77.50	77.50
15	34-Bihar Public Service Commission	21.03	16.68	16.68	79.32	79.32
16	42-Rural Development Department	5,215.12	4,688.90	4,637.15	89.91	88.92
17	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,016.24	931.39	891.15	91.65	87.69
18	46-Tourism Department	145.04	111.74	109.51	77.04	75.50
Total		25,196.70	19,664.66	18,549.06	78.04	73.62

(Source: Finance Accounts, for the year 2017-18)

Appendix- 2.12

(Reference: Paragraph 2.4; Page 33)

Withdrawals from Contingency Fund for non-contingent expenditure

(₹ in crore)

Sl. No.	Major Head	Description of Major Head	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory Legislatures	For organization of Commonwealth Parliamentary Association Conference in Patna Vidhan Sabha.	1.40
2			For purchase of vehicles for officers in secretariate.	0.94
3	2014	Administration of Justice	For payment of 68 officers and other staff employed for Fast Track Courts.	7.04
4			For increase in salary due to Seventh Pay Commission for Mahaprashasak and Shaskeeya Nyaasi.	0.03
5			For vehicle of Hon'ble Judges in Bihar Rajya Vidhik Sewa Pradhikar	0.15
6			for purpose of 40 vehicles for judges of High court.	9.09
7			For pending payments of salary of month October to staff of Parivahan Vibhag	0.99
8	2051	Public Service Commission	For funds for smooth functioning of commission as there is lack of fund.	0.34
9	2052	Secretariat-General Services	For purchasing vehicle for Principal Secretary of Parliamentary Affairs.	0.13
10			For payment of increase in stipend for examiners on duty of departmental exam conducted by Rajya Parishad on revised syllabus.	0.08
11			For purchase of vehicle for Rajaswa Parshad, Patna	0.26
12			For pay fixation according to 7 th pay commission to employees in Commissioner office.	0.25
13			For one Driver through outsourcing in Bihar State Tourism Development Corporation	0.01
14	2053	District Administration	For buying 3 vehicles	0.29
15	2055	Police	For Physical Test and Examination in recruitment process of constable.	9.00
16	2056	Jails	For functional requirement of BICA, Hajipur	0.37
17	2070	Other Administrative Services	For purchasing vehicles for Vigilance Dept	0.33
18			For buying BMW-XI (petrol) for use bt Governor of Bihar during his visit to Bihar Bhawan, New Delhi.	0.42
19			For vehicles of ₹16 lakh each for hon'ble President and member of Lokayukt	0.32
20			For payment of salaries and allowances to staff of Special Vigilance Unit and salaries of 6 Police Inspector & 3 D.S.P	0.59
21			For purchase of 2 vehicles for Investigation Branch Lokayukt Institute.	0.18
22	2210	Medical and Public Health	For construction of Medical College & Nursing College in Indira Gandhi Ayurvigyan Sansthan.	115.00
23	2230	Labour, Employment and Skill Development	For examination related expense in industrial training institutions controlled by Exam Controller Office	0.95
24			For payment of 17 retired officers hired on contract basis	0.40

Sl. No.	Major Head	Description of Major Head	Purpose	Amount
25	2251	Secretariat Social Service	For payment of 8 Retired Staff on Contractual basis in Secretariat Mess Establishment	0.14
26			For purchase of 2 vehicles for State Information Commission.	0.19
27	2851	Village and Small Industries	For payment of rent of buildings, cars and payment to Private Cleaning Agencies	0.94
28	2852	Industries	For treatment of son of suspended Sugarcane officer	0.11
29	3451	Secretariat-Economic Services	For purchase of car for Hon'ble Agriculture Minister.	0.16
30			For purchase of tata safari storme car for Minister of sugarcane industries.	0.16
31			For purchasing vehicle for Minister.	0.16
32	4055	Capital Outlay on Police	for buying Fire Extinguishing Instruments for Under construction Police Bhawan	30.00
33	4059	Capital Outlay on Public Works	For foundation of Dr. A.P.J Abdul Kalaam Science City.	94.95
34	4210	Capital Outlay on Medical and Public Health	For construction work in Shivhar situated Saroha Hospital	19.12
35	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	Paid-up capital for mines and geology department of Bihar State Mining Limited	20.00
Total				314.49

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

Appendix- 2.13

(Reference: Paragraph 2.5; Page 35)
Unnecessary Retention of Funds

(₹ in crore)

Sl. No.	Head	Office Name	Date of A. C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2015	District Election Officer, Supaul	30.10.15	19.43	29.03.17	4.98	17
2	2029	Najarat S.D.M., Katihar	31.03.07	5.00	17.02.17	0.67	117
3	2053	District Planning officer, Saharsa	26.09.13	200.00	06.10.16	1.37	36
4	2053	District Planning officer, Madhepura	04.09.13	250.00	10.04.17	13.63	43
5	2053	District Planning officer, Saharsa	26.09.13	200.00	24.07.17	1.12	46
6	2210	Chief Medical Officer, Patna	31.03.08	21.23	09.09.15	2.44	89
7	2210	Superintendent, DMCH, Laheriasarai	29.01.10	237.98	20.12.16	17.52	82
8	2210	Superintendent, DMCH, Laheriasarai	31.03.07	516.91	24.01.17	41.58	117
9	2216	Distt Development Commissioner, Vaishali	25.01.12	22.49	31.10.16	14.09	56
10	2225	Block Development Officer, Muraul (Muzaffarpur)	27.03.10	10.00	22.02.16	2.36	71
					31.08.16	0.58	77
11	2225	District Welfare officer, Munger	11.01.13	141.84	13.04.16	90.17	39
12	2230	D. M. Social Security, Jamui	28.03.08	61.60	27.09.16	22.56	102
13	2230	D. M. Social Security, Jamui	24.11.06	203.20	31.05.17	6.60	124
14	2235	District Programme Officer, Chapra (Saran)	27.05.10	241.14	18.08.17	0.87	86
15	2245	Circle Officer, Barsoi (Katihar)	27.09.13	300.00	15.09.16	12.75	35
16	2245	Circle Officer, Barsoi (Katihar)	11.09.13	150.00	17.01.15	1.33	16
17	2250	District Minority Welfare Officer, Sitamahri	09.03.10	300.00	11.11.16	1.95	80
18	2250	District Minority Welfare Officer, Araria	27.05.11	654.11	23.11.16	119.69	65
19	2250	District Welfare Officer, Aurangabad (Bihar)	28.03.11	56.20	07.06.17	0.90	74
20	2401	District Agriculture Officer, Gaya	08.03.11	80.49	06.10.16	4.75	67
21	2401	District Agriculture Officer, Madhepura	24.09.13	17.53	14.09.16	10.38	35
22	2401	Block Development Officer, Pandarak (Patna)	11.10.10	7.68	15.09.16	0.72	71

Sl. No.	Head	Office Name	Date of A. C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23	2401	District Agriculture Officer, Chapra (Saran)	29.03.13	10.00	10.06.16	3.02	38
24	2401	Joint Director (Shasya) Pat, Purnia	17.02.14	18.69	22.02.16	0.49	24
25	2401	Block Development Officer, Shivsagar (Rohtas)	31.10.09	8.51	11.08.16	0.79	82
26	2401	Block Development Officer, Amnaur (Saran)	23.12.10	6.23	12.06.12	3.17	17
27	2401	Block Development Officer, Bihta (Patna)	07.02.11	37.80	15.03.14	18.45	37
28	2405	District Fishery Officer -cum-CEO, Darbhanga	16.02.16	115.90	24.05.17	86.33	15
29	2405	District Fishery Officer -cum-CEO, Patna	11.02.15	39.93	01.09.16	37.40	18
30	2405	District Fishery Officer -cum-CEO, Saran, Chapra	12.02.16	156.00	21.12.16	146.78	10
					23.03.17	0.68	13
31	2405	District Fishery Officer -cum-CEO, Gopalganj	08.02.16	68.29	03.12.16	65.48	10
					21.03.17	0.46	13
32	2405	District Fishery Officer -cum-CEO, Katihar	11.02.16	182.47	30.05.17	16.07	15
33	2405	District Fishery Officer -cum-CEO, Madhepura	19.02.16	61.49	20.03.17	53.73	13
34	2405	District Fishery Officer -cum-CEO, Purnia	18.02.16	40.68	29.05.17	4.04	15
35	2405	District Fishery Officer -cum-CEO, Purnia	08.02.16	73.22	29.05.17	1.27	15
36	2405	District Fishery Officer -cum-CEO, Jehanabad	23.02.16	5.03	17.07.17	4.74	17
37	2405	District Fishery Officer -cum-CEO, Banka	23.02.16	58.99	24.05.17	9.90	15
38	2405	District Fishery Officer -cum-CEO, Jehanabad	17.02.16	20.34	21.07.17	18.98	17
39	2405	District Fishery Officer -cum-CEO, Madhepura	19.02.16	32.54	24.05.17	24.41	15
40	2515	Deputy Development Commissioner, Zila Parishad, Bhabhua (Kaimur)	31.03.10	39.24	19.11.16	12.04	80
41	2515	Deputy Development Commissioner, Kishanganj	30.03.09	8.34	20.07.17	0.26	100
42	2852	Assistant Director (Industry,Accounts), Patna	10.03.16	19.60	15.06.17	11.37	15
43	3454	S.D.M. Najarat, Shekhpura	28.03.12	25.69	30.03.15	15.90	36
44	3454	District Statistical Officer, East Champaran, Motihari	31.03.08	0.80	03.08.10	0.41	28
					09.07.14	0.11	75
45	4047	Circle Officer, Andhrathadhi, Jhanjharpur	26.03.12	10.00	25.02.16	1.59	47

Sl. No.	Head	Office Name	Date of A. C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	4047	Circle Officer, Nimchak Bathani (Gaya)	28.09.11	10.00	18.05.17	1.00	68
47	4210	Chief Medical Officer cum – Civil Surgeon Purnia	31.03.06	34.11	06.07.15	0.85	112
48	4210	Under Secretary, Health Deptt., Patna	31.03.15	50.98	23.03.17	14.12	24
49	4210	Principal, Srikrishna Medical College, Muzaffarpur	31.03.06	50.00	31.03.13	18.76	84
50	4225	District Development unit, Nawada	17.03.10	77.00	30.03.17	5.34	84
51	4225	D.M, Gopalganj	23.07.06	20.00	06.09.16	0.95	122
52	4250	D .M., West Champaran, Betiah	13.06.14	188.35	03.09.16	48.30	27
53	4250	D .M., West Champaran, Betiah	01.02.14	146.64	03.09.16	3.58	31
54	5054	District Planning Officer, Arwal	19.03.12	73.00	06.03.17	4.59	60
Total				5,386.69		1,008.37	

Appendix- 2.14

(Reference: Paragraph 2.5; Page 35)

Details of hundred per cent remittance of amount

(₹ in crore)

Sl. No.	Head	Office Name	Date of A.C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2210	District Najarat, S.D.M. Office, Siwan	31.03.03	18.34	05.01.16	18.34	153
2	2210	Najarat S.D.M., Chapra (Saran)	31.03.07	22.50	23.02.17	22.50	118
3	2216	D.D.C., Vaishali (Hajipur)	25.01.12	4.34	31.10.16	4.34	57
4	2217	Executive Officer, Nagar Parisad, Hajipur	30.03.10	1.60	14.07.17	1.60	87
5	2225	Block Development Officer, Srinagar (Purnia)	30.03.15	1.00	15.10.16	1.00	18
6	2225	Block Development Officer, Kasba (Katihar)	13.03.15	0.45	20.10.16	0.45	19
7	2225	Block Development Officer, Purnia (East)	26.03.15	1.00	18.10.16	1.00	18
8	2401	District Agriculture Officer, Purnia	19.03.15	1.15	10.11.16	1.15	19
9	2401	Sub-division Agriculture Officer, Hajipur	31.03.16	3.69	08.03.17	3.69	11
10	2401	Sub-division Agriculture Officer, Hajipur	30.03.16	2.00	08.03.17	2.00	11
11	2401	Assistant Director, Cane development, Samastipur	18.09.13	12.00	08.02.17	12.00	40
12	2401	Assistant Director, Cane development, Samastipur	18.09.13	0.75	08.02.17	0.75	40
13	2405	District Fishery Officer -cum- CEO, Madhepura	19.02.16	4.07	20.03.17	4.07	12
14	2405	District Fishery Officer -cum- CEO, Buxar	19.02.16	27.98	04.05.17	27.98	14
15	2405	District Fishery Officer -cum- CEO, Arwal	12.02.16	12.20 9.79	02.05.17	12.20 9.79	15
16	2506	Circle Officer, Areraj (Purvi Champaran)	31.03.14	2.77	20.09.17	2.77	40
17	2515	B.D.O, Isuapur (Saran)	07.02.03	0.22	15.02.17	0.22	168
18	2515	B.D.O, Isuapur (Saran)	31.03.03	0.11	15.02.17	0.11	166

Sl. No.	Head	Office Name	Date of A.C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	2851	Assistant Director, Industry Silk, Bhagalpur	10.11.15	3.53	20.03.17	3.53	16
				2.88		2.88	
				0.50		0.50	
20	2852	Assistant Director (Industry, Accounts), Patna	28.03.16	6.50	18.05.17	6.50	13
21	3456	Distt. Najarat, S. D.M. Begusarai	31.03.12	1.00	16.12.16	1.00	56
22	4047	Circle Officer, Hayaghat, Darbhanga	31.03.13	2.00	16.01.16	2.00	33
23	4250	District Minority Welfare Officer, Sitamahri	22.01.14	350.82	07.10.16	350.82	32
Total				493.19		493.19	

Appendix- 2.15

(Reference: Paragraph 2.6; Page 35)
**Details of amounts which remained
 unreconciled during 2017-18**

(₹ in crore)

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
	Unreconciled Receipt			
1	0006- State Goods & Services Tax	6,746.96	2,363.01	35.02
2	0028- Other Taxes on Income and Expenditure	86.52	86.52	100.00
3	0029- Land Revenue	778.65	776.02	99.66
4	0030- Stamps and Registration Fees	3,725.66	3,725.35	99.99
5	0040- Taxes on Sales, Trade etc.	8,298.10	8,298.10	100.00
6	0042- Taxes on Goods and Passengers	1,644.85	1,644.85	100.00
7	0043- Taxes and Duties on Electricity	239.16	239.16	100.00
8	0044- Service Tax	7,379.29	0.19	100.00
9	0050- Dividends and Profits	1.34	1.34	100.00
10	0051- Public Service Commission	130.11	130.11	100.00
11	0055- Police	86.04	86.04	100.00
12	0056- Jails	15.94	15.94	100.00
13	0058- Stationery and Printing	0.12	0.12	100.00
14	0059- Public Works	9.83	9.83	100.00
15	0070- Other Administrative Services	25.84	25.84	100.00
16	0071- Contributions and Recoveries towards Pension and Other Retirement Benefits	202.53	2.53	1.25
17	0075- Miscellaneous General Services	3.45	3.45	100.00
18	0202- Education, Sports, Art and Culture	21.47	21.47	100.00
19	0210- Medical and Public Health	54.53	54.53	100.00
20	0211- Family Welfare	0.02	0.02	100.00
21	0215- Water Supply and Sanitation	16.63	16.63	100.00
22	0216- Housing	6.57	6.57	100.00
23	0217- Urban Development	7.43	7.43	100.00
24	0220- Information and publicity	0.40	0.40	100.00
25	0230- Labour, Employment and Skill Development	16.79	16.79	100.00
26	0235- Social security and welfare	0.17	0.17	100.00
27	0250- Other social services	0.05	0.05	100.00
28	0401- Crop Husbandry	11.93	11.93	100.00
29	0403- Animal husbandry	0.76	0.76	100.00
30	0404- Dairy development	0.01	0.01	100.00
31	0405- Fisheries	12.02	12.02	100.00

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
32	0406- Forestry and Wild Life	29.41	29.41	100.00
33	0425- Co-operation	8.62	8.62	100.00
34	0506- Land reforms	0.22	0.22	100.00
35	0515- Other Rural Development Program	48.61	48.61	100.00
36	0700- Major Irrigation	22.22	22.22	100.00
37	0701- Medium Irrigation	17.27	17.27	100.00
38	0702- Minor irrigation	5.21	5.21	100.00
39	0851- Village and small industries	0.06	0.06	100.00
40	0852- Industries	0.12	0.12	100.00
41	0853- Non- Ferrous Mining and Metallurgical Industry	1,082.67	1,082.67	100.00
42	1053- Civil Aviation	4.12	4.12	100.00
43	1054- Roads and Bridges	66.74	66.74	100.00
44	1055- Road Transport	0.17	0.17	100.00
45	1452- Tourism	1.62	1.62	100.00
46	1456- Civil Supplies	0.05	0.05	100.00
47	1475- Other General Economic Services	18.40	18.40	100.00
48	1601- Grants-in-Aid from Central Government	25,720.13	46.88	0.18
Total		56,548.81	18,909.57	33.44
Unreconciled Expenditure				
1	2011- Parliament/State/Union Territory Legislatures	154.11	154.11	100.00
2	2012- President/Vice-President/Governor, Administration of Union Territories	14.13	14.13	100.00
3	2013- Council of Ministers	20.71	20.71	100.00
4	2014- Administration of Justice	805.05	804.83	99.97
5	2015- Elections	99.37	99.37	100.00
6	2029- Land Revenue	510.02	510.02	100.00
7	2030- Stamps and Registration	53.85	53.85	100.00
8	2039- State Excise	82.44	82.44	100.00
9	2040- Taxes on Sales, Trade etc.	72.30	72.30	100.00
10	2041- Taxes on Motor Vehicles	61.62	61.62	100.00
11	2043- Collection Charge under SGST	71.95	71.95	100.00
12	2045- Other Taxes and Duties on Commodities and Services	1.09	1.09	100.00
13	2047- Other Fiscal Services	2.66	2.66	100.00
14	2048- Appropriation for reduction or Avoidance of Debt	693.62	0.01	0.00
15	2049- Interest Payments	9,053.78	443.48	4.90
16	2051- Public Service Commission	3.92	3.92	100.00
17	2052- Secretariat-General Services	217.43	116.12	53.41

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
18	2053- District Administration	421.56	421.56	100.00
19	2054- Treasury and Accounts Administration	74.01	74.01	100.00
20	2055- Police	5,736.99	5,736.99	100.00
21	2056- Jails	298.25	298.25	100.00
22	2058-Stationery and Printing	15.73	15.73	100.00
23	2059- Public Works	493.64	493.64	100.00
24	2070- Other Administrative services	484.97	484.97	100.00
25	2071- Pensions and Other Retirement Benefits	14,293.48	14,293.48	100.00
26	2202- General Education	23,068.69	23,068.69	100.00
27	2203- Technical Education	155.17	155.17	100.00
28	2204- Sports and Youth Services	52.18	52.18	100.00
29	2205- Art and Culture	38.56	38.56	100.00
30	2210- Medical and Public Health	5,064.18	5,064.18	100.00
31	2211- Family Welfare	552.40	552.40	100.00
32	2215- Water Supply and Sanitation	2,338.36	2,338.36	100.00
33	2216- Housing	944.45	944.45	100.00
34	2217- Urban Development	2,393.47	2,393.47	100.00
35	2220- Information & Publicity	130.82	130.82	100.00
36	2225- Welfare of SC,ST and Other Backward Classes	950.60	950.60	100.00
37	2230- Labour and Employment	320.40	320.40	100.00
38	2235- Social Security and Welfare	5,013.15	5,013.15	100.00
39	2236- Nutrition's	1,203.11	1,203.11	100.00
40	2245- Relief on account of Natural Calamities	3,468.96	3,428.49	98.83
41	2250- Other Social Services	7.76	7.57	97.55
42	2251- Secretariat Social Services	67.22	59.73	88.86
43	2401- Crop Husbandry	1,570.63	1,570.63	100.00
44	2402- Soil and Conservation	68.68	68.68	100.00
45	2403- Animal Husbandry	382.64	382.64	100.00
46	2404- Dairy Development	107.95	107.95	100.00
47	2405- Fisheries	47.88	47.88	100.00
48	2406- Forestry and wild life	253.35	253.35	100.00
49	2408- Food Storage and Warehousing	598.93	598.93	100.00
50	2415- Agriculture Research and Education	340.12	340.12	100.00
51	2425- Co-operation	241.26	130.81	54.22
52	2435- Other Agricultural Programmes	14.16	14.16	100.00
53	2501- Special Programme for Rural Development	743.48	743.48	100.00
54	2505- Rural Employment	1,078.53	1,078.53	100.00

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
55	2506- Land Reforms (1)	2.65	2.65	100.00
56	2515- Other Rural Development Programme	9,387.57	9,387.57	100.00
57	2700- Major Irrigation	500.83	500.83	100.00
58	2702- Minor Irrigation	291.27	291.27	100.00
59	2705- Command Area Development	121.62	121.62	100.00
60	2711- Flood Control and Drainage	387.48	387.48	100.00
61	2801- Power	4,372.08	1,420.08	32.48
62	2851- Village and Small Industries	123.33	123.33	100.00
63	2852- Industries	632.16	632.16	100.00
64	3053- Civil Aviation (8)	3.06	3.06	100.00
65	3054- Road and Bridges	1,397.73	1,397.73	100.00
66	3055- Road Transport	0.60	0.60	100.00
67	3075- Other Transport Services	0.41	0.41	100.00
68	3451- Secretariat Economic Services	136.62	120.28	88.04
69	3452- Tourism	64.11	62.33	97.22
70	3454- Census Survey and Statistics	76.12	76.12	100.00
71	3456- Civil Supply	585.54	585.54	100.00
72	3475- Other General Economic Services	12.19	12.19	100.00
73	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4.03	4.03	100.00
74	4047- Capital Outlay on Other Fiscal Services	1.53	1.53	100.00
75	4055- Capital outlay on Police	269.42	269.42	100.00
76	4059- Capital outlay on Public Works	1,665.26	1,665.26	100.00
77	4070- Capital outlay on Other Administrative Services	828.39	828.39	100.00
78	4202- Capital outlay on Education, Sports, Art and Culture	1,518.70	1,518.70	100.00
79	4210- Capital outlay on Medical and Public Health	564.97	564.97	100.00
80	4215- Capital outlay on Water Supply and Sanitation	1,763.58	1,763.58	100.00
81	4216- Capital outlay on Housing	168.96	168.96	100.00
82	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	30.09	30.09	100.00
83	4235- Capital Outlay on Social Security and Welfare	103.74	103.74	100.00
84	4250- Capital outlay on Other Social Services	108.29	108.29	100.00
85	4401- Capital Outlay on Crop husbandry	55.65	55.65	100.00
86	4406- Capital Outlay on Forestry and Wildlife	9.37	9.37	100.00
87	4425- Capital outlay on Co-operative	134.50	134.50	100.00
88	4515- Capital outlay on Other Rural Development Programme	6,387.66	6,387.66	100.00

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
89	4700- Capital outlay on Major Irrigation	1,248.29	1,248.29	100.00
90	4702- Capital outlay on Minor Irrigation	129.73	129.73	100.00
91	4711- Capital outlay on Flood Control Projects	1,287.50	1,287.50	100.00
92	4801- Capital Outlay on Power Projects	6,931.11	6,931.11	100.00
93	4851- Capital Outlay on Village & Small Industries	10.44	10.44	100.00
94	4853- Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	20.00	20.00	100.00
95	4859- Capital Outlay on Telecommunication and Electronic Industries	79.56	79.56	100.00
96	4885- Other Capital Outlay on Industries and Minerals	0.48	0.48	100.00
97	5053- Capital Outlay on Civil Aviation	26.26	26.26	100.00
98	5054- Capital outlay on Roads and Bridges	5,372.65	5,372.65	100.00
99	5055- Capital Outlay on Road Transport	3.53	3.53	100.00
100	5452- Capital outlay on Tourism	76.18	76.18	100.00
101	5465- Investment in General Financial and Business Institutions	108.00	108.00	100.00
102	5475- Capital outlay on other general economic services	4.50	4.50	100.00
Total		1,31,961.51	1,19,427.35	90.50

(Source: Information received from AG (A&E))

Appendix- 2.16

(Reference: Paragraph 2.7; Page 37)

Unnecessary reappropriation of fund (Grant No. 21)

(₹ in crore)

Sl. No	Head of Accounts	Original Provision	Re-appropriation	Total Provision (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2202-General Educaton-01-Elementary Education-193-Assistance to Nagar Panchayat/Notified area Committees are equivalent thereof-0001-Consolidated Payment to Municipal Teachers	46.00	0.80	46.80	41.85
2	2202-General Educaton-01-Elementary Education-197-Assistance to Block Panchayat/Middle level Panchayat-0002-Consolidated Payment to Block Teachers and Physical Teachers	1,253.00	2.00	1,255.00	1,179.61
3	2202-General Educaton-02-Secondary Education-001-Direction and Administration-0002-District Education Officer and Sub-Divisional Education Officer	157.30	40.00	197.30	155.91
4	2202-General Educaton-03-University and Higher Education-103-Government Colleges and Institutes-0003-Government Women's College	12.04	0.10	12.14	10.28
5	2202-General Educaton-04-Adult Education-001-Direction and Administration-0002-Public Education Directorate	2.60	0.34	2.94	2.56
6	2202-General Educaton-80-General-001-Direction and Administration-0001-Headquarter Establishment	6.97	0.15	7.12	6.11
7	2202-General Educaton-80-General-001-Direction and Administration-0002-State Education Research and Training Institute Directorate	1.37	0.08	1.45	0.92
8	2202-General Educaton-80-General-003-Training-0008-Primary Teachers Education College	19.25	3.50	22.75	18.67
9	2202-General Educaton-80-General-004-Research-0004-Mithila Post Graduate Study and Research Institute	1.99	0.09	2.08	1.36
10	2202-General Educaton-80-General-004 Reasearch-0005-Research in Arabic and Persian	0.62	0.04	0.66	0.51
11	2202-General Educaton-80-General-004-Research-0007-K P Jaiswal Research Institute Patna	2.34	0.07	2.41	1.79
12	2202-General Educaton-80-General-004-Research-0018-State Council of Educational Research and Training	9.26	0.21	9.47	7.23
13	2205-Art and Culture 00-105 Public Libraries 0001 Public Library	2.31	0.05	2.36	1.36
Total		1,515.05	47.43	1,562.48	1,428.16

(Source: Appropriation Accounts and Grants Audit Register for the year 2017-18)

Appendix- 2.17

(Reference: Paragraph 2.7; Page 37)

Unnecessary and excessive Supplementary Provision (Grant No. 21)

(₹ in crore)

Sl. No	Head of Accounts	Original Provision	Supplementary Provision	Total Provision	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2202-General Educaton-01-Elementary Education-193-Assistance to Nagar Panchayats/ Notified Area Committees are equivalent thereof-0001-Consolidated Payment to Municipal Teachers	46.00	7.50	53.50	41.85
2	2202-General Educaton-01-Elementary Education-197-Assistance to Block Panchayat/ Middle level Panchayat-0002-Consolidated Payment to Block Teachers and Physical Teachers	1,253.00	121.44	1,374.44	1,179.61
3	2202-General Educaton-01-Elementary Education-198-Assistance to Gram panchyat-0002-Consolidated Payment to panchayat Teachers.	13.00	10.40	23.40	12.75
4	2202-General Educaton-02-Secondary Education-001-Direction and Administration-0002-District Education Officer and Sub-Divisional Education Officer	157.30	3.72	161.02	155.91
5	2202-General Educaton-02-Secondary Education-109-Government Secondary Schools-0001-Other Schools.	977.07	20.00	997.07	795.82
6	2202-General Educaton-04-Adult Education-001-Direction and Administration-0002-Public Education Directorate	2.60	2.17	4.77	2.56
7	2202-General Educaton-80-Genaral-003-Training-0008-Primary Teachers Education College	19.25	0.24	19.49	18.67
8	2202-General Educaton-02-Secondary Education-192-Assistance to Municipal/ Municipal Council-0001-Consolidated payment to Municipal Secondary Teachers.	80.00	18.94	98.94	69.11
9	2202-General Educaton-52-Equipment-196-Assistance to Zila parishad Secondary Teachers 0001-Consolidated Grant to Zila parishad Secondary Teachers.	800.00	92.45	892.45	663.36
10	2202-General Educaton-03-University and Higher Education-102-Assistance to Universities- 0001-Patna University.	200.68	6.50	207.18	185.83
11	2202-General Educaton-03-University and Higher Education-102-Assistance to Universities- 0009-Bhagalpur University.	396.00	87.64	483.64	390.25
12	2202-General Educaton-03-University and Higher Education-102-Assistance to Universities- 0016-Maulana Mazharul Haque Arbi Persian University.	2.55	0.21	2.76	2.39

Sl. No	Head of Accounts	Original Provision	Supplementary Provision	Total Provision	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
13	2202-General Education-03-University and Higher Education-102-Assistance to Universities- 0024-Patliputra University, Patna.	0.00	30.00	30.00	0.00
14	2202-General Education-03-University and Higher Education-102-Assistance to Universities- 0027-Munger University, Munger.	0.00	30.00	30.00	0.00
15	2202-General Education-05-Language Development-200-Other Language Education - 0002-Non Government Madarsa.	250.00	10.00	260.00	238.12
16	2202-General Education-80-General-003-Training- 0005-Teachers Education College	5.18	0.10	5.28	4.51
Total		4,202.63	441.31	4,643.94	3,760.74

(Source: Appropriation Accounts and Grants Audit Register for the year 2017-18)

Appendix- 2.18

(Reference: Paragraph 2.7; Page 37)

Variation between Department and AG (A&E) figures of Expenditure (Grant No. 21)

(₹ in crore)

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
1	2202 General Education 01 Elementary Education 001 Direction and Administration 0101 Directorate of Primary Education	64.08	62.48	1.60
2	2202 General Education 01 Elementary Education 001 Direction and Administration 0105 Educational Seminar Workshop and organisation of different educational festival	6,418.54	5,516.36	902.18
3	2202 General Education 01 Elementary Education 001 Direction and Administration 0106 District Teachers Employment Appellate Authority	608.19	607.69	0.50
4	2202 General Education 01 Elementary Education 102 Assistance to Non Govt Primary Schools 0102 Capensation to recognised Private Schools in the light of Right to Education Act 2009	6,742.53	7,312.99	570.46
5	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0101 Chief Minister Uniform Scheme	17,871.83	17,599.31	272.52
6	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0102 Chief Minister Girls Uniform Scheme	13,035.22	12,435.52	599.70
7	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0103 Tour for students of Middle School	5,426.60	5,831.80	405.20
8	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0105 Stipened in Primary School	8,802.73	8,820.60	17.87
9	2202 General Education 01 Elementary Education 111 Sarv Siksha Abhiyan 0301 Sarv Siksha Abhiyan (SSA)	5,35,814.79	5,35,782.11	32.68
10	2202 General Education 01 Elementary Education 112 National Programme of Mid Day Meal in School 0203 National Programme Nutrition Supported for Primary Education (MDM)	97,871.58	97,872.00	0.42
11	2202 General Education 01 Elementary Education 112 National Programme of Mid Day Meal in School 0303 National Programme Nutrition Supported for Primary Education (MDM)	83,391.59	83,392.00	0.41
12	2202 General Education 01 Elementary Education 789 Special Component Plan for Schedule Case 0102 Chief Minister Uniform Scheme	3,390.06	3,431.00	40.94
13	2202 General Education 02 Secondary Education 001 Direction in Administration 0101 Directorate of Secondary Education	4,574.06	3,882.87	691.19
14	2202 General Education 02 Secondary Education 107 Scholarship 0105 Chief Minister Boys Cycle Scheme	11,642.92	11,801.07	158.15

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
15	2202 General Education 02 Secondary Education 107 Scholarship 0106 Chief Minister Girls Cycle Scheme	13,188.65	13,009.72	178.93
16	2202 General Education 02 Secondary Education 107 Scholarship 0107 Chief Minister Girls Uniform Scheme	9,801.71	9,687.72	113.99
17	2202 General Education 02 Secondary Education 107 Scholarship 0108 Other School	12,692.11	12,674.40	17.71
18	2202 General Education 02 Secondary Education 789 Special Component Plan for Schedule Cast 0101 Chief Minister Boys Cycle Scheme	2,959.62	2,963.72	4.10
19	2202 General Education 02 Secondary Education 789 Special Component Plan for Schedule Cast 0102 Chief Minister Girls Cycle Scheme	3,071.03	3,035.96	35.07
20	2202 General Education 02 Secondary Education 789 Special Component Plan for Schedule Cast 0104 Chief Minister Girls Uniform Scheme	2,171.30	2,189.80	18.50
21	2202 General Education 03 University and Higher education 107 Scholarship Central Programme Scheme 0104 Chief Minister Girls Uniform Scheme	1,998.75	1,980.17	18.58
22	4202 Capital Outlay in Education, Sports Arts and Culture 01 General Education 202 Secondary Education 0103 Building Construction of Govt and Govt recognised Secondary School	34,604.00	35,273.00	669.00
23	4202 Capital Outlay in Education, Sports Arts and Culture 01 General Education 202 Secondary Education 0109 Building of Govt High School	46,262.68	46,154.68	108.00
24	2202 General Education 01 Elementary Education 001 Direction and Administration 0001 Directorate of Primary Education	477.84	341.15	136.69
25	2202 General Education 01 Elementary Education 101 Govt Primary Schools 0001 Govt Primary and Middle School	3,58,742.65	3,61,994.21	3,251.56
26	2202 General Education 01 Elementary Education 102 Assistance to Non Govt Primary Schools 0001 Assistance to Non Govt Primary Schools	1,810.09	1,818.59	8.50
27	2202 General Education 01 Elementary Education 112 National Programme of Mid Day Meal Schools 0002 Mid Day Meal Scheme(Establishment)	201.89	212.13	10.24
28	2202 General Education 01 Elementary Education 191 Assistance to Municipal Corporation 0001 Consolidate Payment to Municipal Teachers	3,040.01	2,947.55	92.46
29	2202 General Education 01 Elementary Education 192 Assistance to Municipalities/Municipal Council 0001 Consolidate Payment to Municipal Teachers	3,573.76	3,252.50	321.26

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
30	2202 General Education 01 Elementary Education 193 Assistance to Nagar Panchyats/Notified Area Committees and Equivalent thereof 0001 Consolidate Payment to Municipal Teachers	4,185.06	4,230.16	45.10
31	2202 General Education 01 Elementary Education 197 Assistance to Block Panchayat/Middle level Panchayats 0002 Consolidate Payment to Block Teachers and Physical Teachers	1,17,960.96	1,17,997.58	36.62
32	2202 General Education 02 Secondary Education 001 Direction and Administration 0001 Directorate of Secondary Education	941.68	781.91	159.77
33	2202 General Education 02 Secondary Education 001 Direction and Administration 0002 District Education Officer and Sub Divisional Education Officer.	15,590.52	15,331.71	258.81
34	2202 General Education 02 Secondary Education 001 Direction and Administration 0003 Regional Deputy Director and Other Offices	667.47	668.10	0.63
35	2202 General Education 02 Secondary Education 109 Govt Secondary School 0001 Other Schools	79,581.78	77,910.17	1,671.61
36	2202 General Education 02 Secondary Education 110 Assistance to Non Govt Secondary School 0002 Sainik School	77.15	73.29	3.86
37	2202 General Education 02 Secondary Education 110 Assistance to Non Govt Secondary School 0003 Secondary Multipurpose Minority Schools	7,641.30	7,627.33	13.97
38	2202 General Education 02 Secondary Education 191 Assistance to Municipal Corporation 0001 Consolidate Payment to Municipal Secondary Teachers	6,254.75	6,249.83	4.92
39	2202 General Education 02 Secondary Education 192 Assistance to Municipal/Municipal Council 0001 Consolidate Payment to Municipal Secondary Teachers	6,910.62	7,368.64	458.02
40	2202 General Education 02 Secondary Education 193 Assistance to Nagar Panchayat/Notified Area Committee are equivalent thereof 0001 Consolidate Payment to Municipal Secondary Teachers	7,799.77	6,742.24	1,057.53
41	2202 General Education 02 Secondary Education 196 Assistance to Zila Parishad/District Level Panchayat 0001 Consolidate Grant to Zila Parishad Secondary Teachers	66,336.19	68,015.50	1,679.31
42	2202 General Education 03 University and Higher Education 001 Direction and Administration 0001 Direction and Administration	260.04	264.41	4.37
43	2202 General Education 03 University and Higher Education 103 Govt Colleges and Institutes 0001 Intermediate (+2) Education	4,046.00	3,959.23	86.77
44	2202 General Education 03 University and Higher Education 103 Govt Colleges and Institutes 0003 Govt womens Colleges	1,027.72	1,024.63	3.09
45	2202 General Education 04 Adult Education 001 Direction and Administration 0002 Public Administration Directorate	255.50	225.95	29.55
46	2202 General Education 05 Language and Development 103 Sanskrit Education 0002 Govt Sanskrit School	111.95	109.83	2.12

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
47	2202 General Education 05 Language and Development 103 Sanskrit Education 0003 Non Govt Sanskrit School	10,113.94	9,939.73	174.21
48	2202 General Education 05 Language and Development 200 Other Language Education 0001 Madarsa Islamia Samsul Hoda	174.07	155.41	18.66
49	2202 General Education 05 Language and Development 200 Other Language Education 0002 Non Govt Madarsa	23,811.93	23,833.07	21.14
50	2202 General Education 80 General 001 Direction and Administration 0001 Headquarter Establishment	611.00	596.99	14.01
51	2202 General Education 80 General 001 Direction and Administration 0002 State Education Research and Training Institute Directorate	92.44	99.34	6.90
52	2202 General Education 80 General 003 Training 0005 Teachers Education College	450.80	454.19	3.39
53	2202 General Education 80 General 003 Training 0006 District Education and Training Institute	3,343.23	3,344.59	1.36
54	2202 General Education 80 General 003 Training 0007 Block Education and Training Institute	356.29	355.96	0.33
55	2202 General Education 80 General 003 Training 0008 Primary Teachers Education College	1,867.13	1,887.97	20.84
56	2202 General Education 80 General 004 Research 0001 Rashtrabhash Board	210.57	207.35	3.22
57	2202 General Education 80 General 004 Research 0004 Mithila Post Graduate Study and Research Institute	136.43	155.67	19.24
58	2202 General Education 80 General 004 Research 0005 Research in Arabic and Persian	50.72	54.16	3.44
59	2202 General Education 80 General 004 Research 0007 K P Jaiswal Research Institute, Patna	178.75	189.71	10.96
60	2251 Secretariat Social Services 00 090 Secretariat 0002 Education Department	1,245.05	1,220.58	24.47
Total				14,516.63

(Source: Data provided by AG (A & E) and Education Department)

Appendix- 2.19

(Reference: Paragraph 2.7; Page 37)

Pending AC Bill of Education Department (Grant No. - 21)

(₹ in crore)

Sl. No.	Financial year	No. of unadjusted AC bills	Unadjusted Amount
1	2002-03	53	7.88
2	2003-04	100	18.50
3	2004-05	33	6.39
4	2005-06	73	38.02
5	2006-07	47	133.47
6	2007-08	5	0.08
7	2008-09	24	8.54
8	2009-10	60	20.32
9	2010-11	65	34.86
10	2011-12	175	29.96
11	2012-13	47	8.07
12	2013-14	8	6.89
13	2014-15	31	44.06
14	2015-16	34	61.25
15	2016-17	32	219.93
16	2017-18	107	444.85
Total		894	1,083.07

(Source: Data received from Finance Department)

Appendix- 2.20

(Reference: Paragraph 2.7; Page 37)

Outstanding Utilisation Certificate of Education Department (Grant No. - 21)

(₹ in crore)

Sl. No.	Financial Year	No of Unadjusted Bill	Unadjusted Amount
1	2003-04 to 2015-16	297	3401.60
2	2016-17	56	1482.03
3	2017-18	75	4002.64
Total			8886.27

(Source: Data provided by AG (A&E))

Appendix- 2.21

(Reference: Paragraph 2.8; Page 38)

Statement showing Excess over voted grants (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Original Provision	Supplementary Provision	Surrender	Total Provision =3+4-5	Actual expenditure	Excess =7-6
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2015-Elections-00-109-Charges for conduct of election to panchayats/local bodies-0001-Election of Municipal Corporations, Municipal Councils and Nagar Panchayats	40.00	0.00	29.68	10.32	10.43	0.11
2	2215-Water Supply and Sanitation-01-Water Supply-192-Assistance to Municipalities/ Municipal Corporation-0101-Grant-in-aid to local bodies for supply of drinking water	35.00	0.00	8.75	26.25	28.25	2.00
3	2215-Water Supply and Sanitation-01-Water Supply-193-Assistance to Committee or its equivalent of Nagar Panchayat/Scheduled Area-0101-Grant-in-aid to local bodies for supply of drinking water	35.00	0.00	8.75	26.25	28.96	2.71
4	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste--0101-Grant-in-aid to local bodies for supply of drinking water	49.00	0.00	47.89	1.11	1.34	0.23
5	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste--0102-Grant-in-aid to Municipal Councils for for supply of drinking water	28.00	0.00	0.00	28.00	29.00	1.00
6	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-192-Assistance to Municipalities/Municipal Corporation etc.-0102-Grant-in-aid to local bodies for sewerage and Drainage for Urban	30.00	0.00	7.50	22.50	24.14	1.65
7	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-800-Other Expenditure-0102-Grant-in-aid to Urban Local Bodies for construction of drainage and sewerage	0.00	0.00	0.00	0.00	0.93	0.93
8	2217-Urban Development-03-Integrated Development of Small and Medium Towns-192-Assistance to Local Bodies & Municipalities-0105-Civil amenities in Urban Areas-Grants-in-aid	49.20	0.00	4.03	45.17	46.94	1.77
9	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0102-Fixed Allowances to elected representatives of Nagar Panchayats	2.86	0.00	0.55	2.31	2.58	0.27
10	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0103-Grant-in-aid to Urban Local Bodies for Transport	125.37	0.00	6.66	118.71	119.36	0.65
11	2217-Urban Development-03-Integrated and Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0105-Regarding Urban Basic Infrastructure	1.00	0.00	0.00	1.00	1.13	0.13

Sl. No.	Head	Original Provision	Supplementary Provision	Surrender	Total Provision =3+4-5	Actual expenditure	Excess =7-6
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0113-Special cleanliness grant	0.00	0.00	0.00	0.00	0.11	0.11
13	2217-Urban Development-05-Other Urban Development Scheme-0102-Maintenance/Evaluation/Supervision of Scheme and establishment of State resources Centre and other equivalent Programme	2.00	0.00	0.00	2.00	2.82	0.82
14	2217-Urban Development-80-General-191-Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards-0013-Grants-in-aid to Municipal Corporations in the light of recommendation of State Finance Commission	371.59	70.37	184.44	257.52	260.35	2.83
15	2217-Urban Development-80-General-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent-0005-Grants-in-aid to Nagar Panchayats in the light of recommendation of State Finance Commission	246.47	16.53	162.35	100.65	103.62	2.97
Total							18.18

(Source: Detailed Appropriation Accounts 2017-18 provided by AG (A&E))

Appendix- 2.22

(Reference: Paragraph 2.8; Page 38)

Statement showing cent per cent surrender of fund (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Original Provision	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
1	2215 Water Supply and Sanitation 01- Water supply 796- Tribal area sub plan 0102- GIA to Local bodies for supply of drinking water	1.00	1.00	Budget-14-02/2018/718 Dated: 06.02.2018
2	2215 Water Supply and Sanitation 01- Water supply 796- Tribal area sub plan 0103- GIA to Municipal councils for supply of drinking water	2.00	2.00	Budget-14-02/2018/718 Dated: 06.02.2018
3	2217 Urban Development 01- State capital development 191- Assistance to Local Bodies 0218 –AMRUT	68.90	68.90	Budget-14-01/2016/463 Dated: 23.01.2018 & Budget-14-13/2017/7217 Dated: 07.11.2017
4	2217 Urban Development 01- State capital development 191- Assistance to Local Bodies 0220- Clean India Mission	70.00	70.00	Budget-14-02/2018/719 Dated: 06.02.2018
5	2217 Urban Development 01- State capital Development 191- Assistant to local bodies 0318- AMRUT	34.10	34.10	Budget-14-13/2017/7217 Dated: 07.11.2017
6	2217 Urban Development 03- Integrated development of small and medium towns 191- Assistance to local bodies 0209- AMRUT	160.00	160.00	Budget-14-01/2016/463 Dated: 23.01.2018
7	2217 Urban Development 03- Integrated Development of Small and medium towns 191- Assistance to Local Bodies 0211- House for all (Urban)	30.00	30.00	Budget-14-06/2018/1872 Dated: 31.03.2018
8	2217 Urban Development 03- Integrated development of small and medium towns 193- Assistance to Nagar Panchayats 0311- AMRUT(Sahri)	10.04	10.04	Budget-14-13/2017/7217 Dated: 07.11.2017
9	2217 Urban Development 05- Other Urban Development Scheme 001 – Direction and Administration 0103- Efficiency development programme	0.50	0.50	Budget-14-06/2018/1872 Dated: 31.03.2018
10	3475 Other general Economic services 00-Minor head 108-Urban oriented employment programme 0202- NULM	112.05	112.05	Budget-14-13/2017/7216 Dated: 07.11.2017 & Budget-14-02/2018/720 Dated: 06.02.2018
11	3475 Other general Economic services 00-Minor head 108-Urban oriented employment programme 0302-NULM	74.70	74.70	Budget-14-13/2017/7216 Dated: 07.11.2017 & Budget-14-02/2018/720 Dated:- 06.02.2018
12	3475 Other general Economic services 00-Minor head 789- Special component plan for schedule caste 0202- NULM	21.60	21.60	Budget-14-02/2018/720 Dated: 06.02.2018
13	3475 Other general Economic services 00-Minor head 789- Special component plan for schedule caste 0302- NULM	14.40	14.40	Budget-14-02/2018/720 Dated: 06.02.2018
14	3475 Other general Economic services 00-Minor head 796- Tribal area sub plan 0202- NULM	1.35	1.35	Budget-14-02/2018/720 Dated: 06.02.2018
Total		600.64	600.64	

(Source: Detail Appropriation Account 2017-18, Grant Audit Register & Information furnished by the Department)

Appendix- 2.23

(Reference: Paragraph 2.8; Page 38)

Statement showing surrender of fund on the last day of the financial year (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Total Provision (O+S)	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
1	2015-Election 00-109-Charge for conduct of elections to panchayat/Local bodies 0001-Election of nagarnigam, nagarparishad and nagar panchayat	40.00	19.68	Budget-14-09/2018/1868 dt 31.03.18
2	2215 Water Supply and Sanitation 01- water supply 191- Assistance to Nagar Nigam 0101-GIA to local bodies for supply of drinking water	50.00	1.11	Budget-14-07/2018/1871 dt:- 31.03.2018
3	2217-Urban Development 05 -Other Urban Development Scheme 001- Direction and Administration 0103- Efficiency Development programme	0.50	0.50	Budget/14-06/2018/1872 dt 31.03.2018
4	2217-Urban Development 05 -Other Urban Development Scheme 001- Direction and Administration 0104 -Modernisation of directorate and its equivalent institution	2.00	1.77	Budget/14-06/2018/1872 dt 31.03.2018
5	2217-Urban Development 05- Other Urban Development Scheme 001- Direction and Administration 0105- Engineering Cell	7.00	0.88	Budget/14-06/2018/1872 dt 31.03.2018
6	2217-Urban Development 03- Integrated Development of Small and medium towns 192 -Assistance to Local Bodies and municipalities 0101- GIA to municipal council for construction/renovation of admn and technical building	2.50	1.00	Budget/14-06/2018/1872 dt 31.03.2018
7	2217-Urban Development 01 -State capital development 191- Assistance to Nagar Nigams 0115- GIA to ULB for Transport	23.00	1.00	Budget/14-06/2018/1872 dt 31.03.2018
8	2217-Urban Development 03- Integrated Development of Small and medium towns 193- Assistance to Nagar Panchayats/Notified area committees or equivalent thereof 0103- GIA to ULB for Transport	125.37	6.66	Budget/14-06/2018/1872 dt 31.03.2018
9	2217-Urban Development 01- State Capital Development 191- Assistance to Nagar Nigams 0109- GIA for civil amenities in urban areas	20.64	0.22	Budget/14-06/2018/1872 dt 31.03.2018
10	2217-Urban Development 03- Integrated Development of Small and medium towns 192- Assistance to Local Bodies and municipalities 0105- GIA for civil amenities in urban areas	49.20	4.03	Budget/14-06/2018/1872 dt 31.03.2018
11	2217-Urban Development 03- Integrated Development of Small and medium towns 193- Assistance to Nagar panchayats/Notified area committee or equivalent thereof 0104- civil amenities in Civil areas	47.70	0.76	Budget/14-06/2018/1872 dt 31.03.2018
12	2217-Urban Development 03 -Integrated Development of Small and medium towns 191- Assistance to Nagar Nigams 0102- Fixed allowances to elected representatives of municipal corporations	1.65	0.03	Budget/14-06/2018/1872 dt 31.03.2018
13	2217-Urban Development 03 -Integrated Development of Small and medium towns 192- Assistance to Local Bodies and municipalities 0102- Fixed allowances to elected representatives of municipal councils	3.25	0.49	Budget/14-06/2018/1872 dt 31.03.2018

Sl. No.	Head	Total Provision (O+S)	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
14	2217-Urban Development 03- Integrated Development of Small and medium towns 193- Assistance to Nagar Panchayats/Notified area committee or equivalent thereof 0102- Fixed allowances to elected representatives of Nagar panchayats	2.86	0.55	Budget/14-06/2018/1872 dt 31.03.2018
15	2217-Urban Development 01- State capital development 191- Assistance to Nagar Nigams 0219- House for all (Urban)	63.00	48.75	Budget/14-06/2018/1872 dt 31.03.2018
16	2217-Urban Development 01- State capital development 192- Assistance to Local Bodies and municipalities 0201- House for all (Urban)	140.00	27.02	Budget/14-06/2018/1872 dt 31.03.2018
17	2217-Urban Development 03 -Integrated Development of Small and medium towns 191- Assistance to Local Bodies 0211- House for all (Urban)	30.00	30.00	Budget/14-06/2018/1872 dt 31.03.2018
18	2217-Urban Development 03 -Integrated Development of Small and medium towns 192- Assistance to local bodies and municipalities 0212- House for all (Urban)	30.00	1.00	Budget/14-06/2018/1872 dt 31.03.2018
19	2217-Urban Development 03- Integrated Development of Small and medium towns 191- Assistance to Local Bodies 0210- Smart city mission plan	231.00	83.00	Budget/14-06/2018/1872 dt 31.03.2018
20	2217-Urban Development 01-State capital development 191- Assistance to Local Bodies 0223-Hundred (100) Smart city mission plan	100.00	82.00	Budget/14-06/2018/1872 dt 31.03.2018
21	2217-Urban Development 03- Integrated Development of Small and medium towns 789 -Special component plan for scheduled castes 0102- GIA to ULB for Transport	132.66	5.65	Budget/14-06/2018/1872 dt 31.03.2018
22	2217-Urban Development 03- Integrated Development of Small and medium towns 796- Tribal area sub plan 0101- GIA to ULB for Transport	5.98	0.30	Budget/14-06/2018/1872 dt 31.03.2018
23	2217-Urban Development 01- State capital development 789- Special components schemes for scheduled castes 0205- Sabkeliyeaawas (urban)	24.00	0.01	Budget/14-06/2018/1872 dt 31.03.2018
24	2217-Urban Development 01- State capital development 796- Tribal area sub plan 0201- Sabkeliyeaawas (Urban)	4.50	3.00	Budget/14-06/2018/1872 dt 31.03.2018
25	2217-Urban Development 01- State capital development 796- Tribal area sub plan 0301- Sabkeliyeaawas (Urban)	1.56	0.08	Budget/14-06/2018/1872 dt 31.03.2018
26	2217-Urban Development 03- Integrated development of small and medium towns 796- Tribal area sub plan 0303- Sabkeliyeaawas (Urban)	1.56	0.23	Budget/14-06/2018/1872 dt 31.03.2018
27	2217-Urban Development 03 -Integrated development of small and medium towns 796- Tribal area sub plan 0203- Sabkeliyeaawas (Urban)	4.50	0.70	Budget/14-06/2018/1872 dt 31.03.2018
28	2217-Urban Development 80- General 191- Assistance to local bodies 0013- GIA to municipal corporations in the light of recommendation of state finance commission	441.96	235.81	Budget/14-10/2018/1867 Dt:- 31.03.2018
29	2217-Urban Development 80- General 192- Assistance to Municipalities 0005- GIA to municipal corporations in the light of recommendation of state finance commission	336.49	166.94	Budget/14-10/2018/1867 Dt:- 31.03.2018

Sl. No.	Head	Total Provision (O+S)	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
30	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0005- GIA to Nagar panchayats in the light of recommendation of state Finance commission	263.00	110.98	Budget/14-10/2018/1867 Dt:- 31.03.2018
31	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0008- Grants in the light of professional Tax	9.03	0.27	Budget/14-10/2018/1867 Dt:- 31.03.2018
32	2217-Urban Development 80- General 191- Assistance to Municipalities 0010- GIA to Municipal corporations for primary works in the light of recommendation of finance commission	212.39	46.36	Budget/14-10/2018/1867 Dt:- 31.03.2018
33	2217-Urban Development 80- General 192- Assistance to Municipal councils 0001- GIA to Municipal corporations for primary works in the light of recommendation of finance commission	176.42	45.23	Budget/14-10/2018/1867 Dt:- 31.03.2018
34	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0001- GIA to Nagar Panchayats for primary works in the light of finance commission	140.88	39.57	Budget/14-10/2018/1867 Dt:- 31.03.2018
35	2217-Urban Development 03 -Integrated development of small and medium towns 192- Assistance to Local bodies & municipalities 0013- Executive officer of municipalities	3.93	1.12	Budget/14-10/2018/1867 Dt:- 31.03.2018
36	2217-Urban Development 03 -Integrated development of small and medium towns 193- Assistance to Nagar Panchayats/Notified area committees or equivalent thereof 0012- Executive officer of municipalities	7.52	0.63	Budget/14-10/2018/1867 Dt:- 31.03.2018
37	2217-Urban Development 80- General 001- Direction and Administration 0002- Establishment of urban and regional organisation.	1.82	0.12	Budget/14-10/2018/1867 Dt:- 31.03.2018
38	2217-Urban Development 80- General 191- Assistance to local bodies 0015- Urban managers	0.40	0.06	Budget/14-10/2018/1867 Dt:- 31.03.2018
39	2217-Urban Development 80- General 192- Assistance to Municipal councils 0008- Urban Managers	0.60	0.12	Budget/14-10/2018/1867 Dt:- 31.03.2018
40	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0007- Urban Managers	1.58	0.18	Budget/14-10/2018/1867 Dt:- 31.03.2018
41	2217-Urban Development 80- General 001- Direction and Administration 0004- Municipal Building Tribunal	0.53	0.33	Budget/14-10/2018/1867 Dt:- 31.03.2018
42	2251 Secretariat 00- Minor head 090- Secretariat Establishment and committed 0005- UD&HD	6.54	2.87	Budget/14-08/2018/1873 dt 31.03.2018
Total		2,747.52	971.01	

(Source: Detailed Appropriation Accounts, 2017-18, Grant Audit Register and Information furnished by the Department)

Appendix- 2.24

(Reference: Paragraph 2.8; Page 39)

Rush of expenditure (Grant No. 48)

(₹ in crore)

Sl. NO	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Percentage of expenditure in March 2018
1	2215-Water supply and Sanitation 01-Water Supply 191-Assistant to Local Bodies, Municipalities 0101-GIA to Local Bodies for supply of drinking water.	3.89	3.89	100.00
2	2215-Water supply and Sanitation 01-Water Supply 789-Special component plan of SC 0103- GIA to Nagar Panchayat for supply of drinking water	6.25	6.25	100.00
3	2215-Water supply and Sanitation 01-Water Supply 796-Tribal Area Sub-Plan 0104-GIA to Nagar Panchayat for supply of drinking water	26.00	26.00	100.00
4	2215-Water supply and Sanitation 02-Sewerage & Sanitation 106-Prevention of Air and Water Pollution 0302-National River Conservation Plan	60.00	60.00	100.00
5	2215-Water supply and Sanitation 02-Sewerage & Sanitation 193-Assistant to Nagar Panchayat/Scheduled Area Corporations or its equivalent 0102-GIA to Local Bodies for Sewerage & Drainage for Urban	15.82	15.82	100.00
6	2215-Water supply and Sanitation 02-Sewerage & Sanitation 789-Special component plan for SC 0102-GIA to ULB for construction of drainage and sewerage	14.77	14.77	100.00
7	2215-Water supply and Sanitation 02-Sewerage & Sanitation 800-Other expenditure 0102-GIA to ULB for construction of drainage and sewerage	0.93	0.93	100.00
8	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0106-Fixed allowance to elected representatives of municipal corporations	0.24	0.24	100.00
9	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0109-Civil Amenities in Urban Area-GIA	74.92	74.92	100.00
10	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0110 GIA to Urban Bodies/Authorities and institutions equivalent thereof for preparations of project report relating to urban basic infrastructure problems	1.00	1.00	100.00
11	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0115-GIA to ULB for transport	22.00	22.00	100.00
12	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0223-100 Smart City Mission Plan	18.00	18.00	100.00

Sl. NO	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Percentage of expenditure in March 2018
13	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0319-House for all (urban) Mission	21.13	21.13	100.00
14	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0320-Clean India Mission	80.00	80.00	100.00
15	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0323-100 Smart City Mission Plan	100.00	100.00	100.00
16	2217-Urban Development 01-State Capital Development 789-Special component scheme for SC 0102-Assistance Grant to ULB for transport	23.00	23.00	100.00
17	2217-Urban Development 03-Integrated development of small and medium town 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0312-Clean India Mission	80.00	80.00	100.00
18	2217-Urban Development 03-Integrated development of small and medium town 192-Assistant to Local Bodies and Municipalities 0106-GIA to Urban Bodies/Authorities and institutions equivalent thereof for preparations of project report relating to urban basic infrastructure problems	1.00	1.00	100.00
19	2217-Urban Development 03-Integrated development of small and medium town 192-Assistant to Local Bodies and Municipalities 0212-House for All (Urban) Mission	29.00	29.00	100.00
20	2217-Urban Development 03-Integrated development of small and medium town 192-Assistant to Local Bodies and Municipalities 0312-House for All (Urban) Mission	20.88	20.88	100.00
21	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0113-special Cleanliness grant	0.11	0.11	100.00
22	2217-Urban Development 05-Other Urban Development Scheme 001-Direction and Administration 0104-Modernisation of Directorate and its equivalent institution	0.23	0.23	100.00
23	2217-Urban Development 05-Other Urban Development Scheme 001-Direction and Administration 0107-Problems regarding urban based structure	2.00	2.00	100.00
24	2217-Urban Development 80-General 001-Direction and Administration 0005-Land Estates Regulatory Tribunal	1.57	1.57	100.00
25	2217-Urban Development 05-Other Urban Development Scheme 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board, etc 0003-GIA to Municipal Corporations for payment of arrear electricity bills	81.00	81.00	100.00
26	2215-Water supply and Sanitation 02-Sewerage & Sanitation 191-Assistant to Local Bodies, Municipalities 0102-GIA to Local Bodies for Sewerage and drainage for urban	15.00	14.35	95.67
27	2215-Water supply and Sanitation 01-Water Supply 193-Assistant to Committee or its equivalent of nagar panchayat/scheduled area 0101-GIA to nagar panchayat for supply of drinking water.	28.96	25.61	88.41

Sl. NO	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Percentage of expenditure in March 2018
28	2215-Water supply and Sanitation 02-Sewerage & Sanitation 192-Assistant to Municipalities/Municipal Corporation 0102-GIA to Local Bodies for Sewerage and drainage for urban	24.15	21.28	88.13
29	2215-Water supply and Sanitation 01-Water Supply 789-Special component plan for SC 0102- GIA to Municipal Council for supply of drinking water	29.00	24.41	84.19
30	2217-Urban Development 01-State Capital Development 796-Tribal Area Sub-Plan 0301-Sabke liye awas (urban mission)	1.48	1.04	70.25
31	2215-Water supply and Sanitation 01-Water Supply 192-Assistant to Municipalities/Municipal Corporation 0101-GIA to Municipal Council for Supply of drinking water	28.25	19.07	67.51
32	2217-Urban Development 01-State Capital Development 053-Maintenance & repair 0001-Budha Smriti and other park	5.00	3.20	64.02
33	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0105-Urban basic infrastructure	1.65	1.00	60.69
34	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0101-GIA to Municipal Council for construction/renovation of administrative and technical building	5.00	2.81	56.26
35	2215-Water supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 0007-Bihar State Water Board	39.00	19.50	50.00
36	2217-Urban Development 03-Integrated development of small and medium town 789-Special component for SC 0305-Sabke liye awas (Urban) Mission	13.69	6.63	48.44
37	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0104-Civil amenities in civil areas	47.45	21.88	46.11

(Source: Data provided by AG (A&E))

Appendix- 2.25

(Reference: Paragraph 2.8; Page 39)

Statement showing variation between department and AG (A&E) figure of expenditure (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Figure booked by AG (A&E)	Figure of expenditure by the department	Difference (4-5)
(1)	(2)	(4)	(5)	(6)
1	2015-Elections-00-109-Charges for conduct of election to panchayats/ local bodies-0001-Election of Municipal Corporations, Municipal Councils and Nagar Panchayats	10.43	10.33	0.10
2	2215-Water Supply and Sanitation-01-Water Supply-192-Assistance to Municipalities/Municipal Corporation-0101-Grant-in-aid to local bodies for supply of drinking water	28.25	26.25	2.00
3	2215-Water Supply and Sanitation-01-Water Supply-193-Assistance to Committee or its equivalent of Nagar Panchayat/Scheduled Area-0101-Grant-in-aid to local bodies for supply of drinking water	28.96	26.25	2.71
4	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste--0101-Grant-in-aid to local bodies for supply of drinking water	1.34	1.11	0.23
5	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste-0102-Grant-in-aid to Municipal Councils for supply of drinking water	29.00	28.00	1.00
6	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-192-Assistance to Municipalities/Municipal Corporation etc.-0102-Grant-in-aid to local bodies for sewerage and Drainage for Urban	24.15	22.50	1.65
7	2217-Urban Development-03-Integrated Development of small and Medium Towns-192-Assistance to Local Bodies & Municipalities-0105-Civic amenities in Urban Area-Grant-in-aid	46.94	45.17	1.77
8	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0102-Fixed Allowances to elected representatives of Nagar Panchayats	2.58	2.31	0.27
9	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0103-Grant-in-aid to Urban Local Bodies for Transport	119.36	118.71	0.65
10	2217-Urban Development-03-Integrated and Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0105-Regarding Urban Basic Infrastructure	1.13	1.00	0.13
11	2217-Urban Development-05-Other Urban Development Scheme-001-Direction and Administration 0102-Maintenance/Evaluation/Supervision of Scheme and establishment of State resources Centre and other equivalent Programme	2.82	2.00	0.82
12	2217-Urban Development-80-General-191-Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards-0013-Grants-in-aid to Municipal Corporations in the light of recommendation of State Finance Commission	260.35	257.52	2.83
13	2217-Urban Development-80-General-192-Assistance to Municipalities/ Municipal Councils-0005-Grants-in-aid to Municipal Councils in the light of recommendation of State Finance Commission	167.44	166.07	1.37
	Total	722.75	707.22	15.53

Source: Detailed Appropriation Account and Information furnished by the Department)

Appendix- 2.26

(Reference: Paragraph 2.8; Page 39)

Position of outstanding AC bills (Grant No. – 48)

(₹ in crore)

Year	AC bills drawn		AC bills adjusted		Outstanding AC bills	
	Number	Amount	Number	Amount	Number	Amount
2003-04	2	0.09	2	0.00	2	0.09
2004-05	4	0.12	4	0.01	4	0.11
2005-06	3	0.06	3	0.04	3	0.03
2006-07	9	0.28	9	0.01	9	0.26
2007-08	68	15.15	68	0.66	68	14.49
2008-09	1	0.02	1	0.00	1	0.02
2009-10	36	5.22	36	0.10	36	5.12
2010-11	57	18.67	57	5.54	57	13.13
2011-12	4	0.28	4	0.00	4	0.28
2012-13	22	2.59	22	0.88	22	1.70
2013-14	1	0.06	1	0.00	1	0.06
2014-15	0	0.00	0	0.00	0	0.00
2015-16	3	0.35	3	0.00	3	0.35
2016-17	283	39.39	101	18.78	182	20.61
2017-18	1	0.10	0	0.00	1	0.10
Total	494	82.38	311	26.02	393	56.35

*During 2016-17, 101 bills were adjusted fully and rest partially adjusted.
(Source: Data provided by UD&HD Bihar, Patna)*

Appendix- 2.27

(Reference: Paragraph 2.8; Page 39)

Details of pending Utilisation Certificates (Grant No. 48)

(₹ in crore)

Sl. No.	Year	No of unadjusted Bills	Amount
(1)	(2)	(3)	(4)
1	2003-04 to 2015-16	497	3,009.59
2	2016-17	80	1,419.89
3	2017-18	45	615.82
Total		622	5,045.3

(Source: Data provided by AG (A&E))

Appendix- 3.1

(Reference: Paragraph 3.1.2; Page 42)

PD accounts remaining inoperative for last three financial years

Sl. No.	Name of Treasury	No. of inoperative PD accounts
(1)	(2)	(3)
1	Araria	01
2	Aurangabad	02
3	Bagha	01
4	Banka	03
5	Barh	01
6	Barsoi	01
7	Begusarai	05
8	Benipur	01
9	Bettiah	03
10	Bhagalpur	02
11	Bhojpur	02
12	Birpur	01
13	Buxar	02
14	Danapur	02
15	Darbhanga	01
16	Daudnagar	01
17	Forbesganj	01
18	Jamui	03
19	Jehanabad	02
20	Jhanjharpur	02
21	Kaimur	01
22	Katihar	04
23	Khagaria	01
24	Kishanganj	01
25	Lakhisarai	03
26	Madhepura	01
27	Madhubani	03
28	Motihari	01
29	Munger	02
30	Muzaffarpur	01
31	Nalanda	01

Sl. No.	Name of Treasury	No. of inoperative PD accounts
(1)	(2)	(3)
32	Narkatiaganj	01
33	Nawada	04
34	Nirmali	01
35	Patna	02
36	Patna city	01
37	Rohtas	04
38	Saharsa	03
39	Saran	02
40	Sheikhpura	03
41	Sheohar	02
42	Sherghati	01
43	Sitamarhi	04
44	Siwan	04
45	Supaul	01
46	Teghra	01
47	Vaishali	04
Total		94

(Source: Finance Accounts for the year 2017-18)

Appendix- 3.2

(Reference: Paragraph 3.3; Page 42)

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	778.65	550.71	70.73
2.	0049	Interest Receipts	1577.24	776.94	49.26
3.	0055	Police	86.04	19.90	23.13
4.	0059	Public Works	9.83	9.83	100.00
5.	0070	Other Administrative Services	25.84	7.12	27.55
6.	0202	Education, Sports, Art and Culture	21.47	4.78	22.26
7.	0210	Medical and Public Health	54.53	34.61	63.47
8.	0215	Water Supply and Sanitation	16.63	14.09	84.73
9.	0220	Information and Publicity	0.40	0.29	72.50
10.	0230	Labour and Employment	16.79	14.00	83.38
11.	0235	Social Security and Welfare	0.17	0.17	100.00
12.	0250	Other Social Services	0.05	0.05	100.00
13.	0401	Crop Husbandry	11.93	7.57	63.45
14.	0404	Dairy Development	0.01	0.01	100.00
15.	0405	Fisheries	12.02	1.30	10.82
16.	0406	Forestry and Wild Life	29.41	3.41	11.59
17.	0506	Land Reforms	0.22	0.23	104.55 [#]
18.	0515	Other Rural Development Programs	48.61	35.03	72.06
19.	0702	Minor Irrigation	5.21	2.15	41.27
20.	0851	Village and Small Industries	0.06	0.06	100.00
21.	0852	Industries	0.12	0.12	100.00
22.	1053	Civil Aviation	4.12	3.82	92.72
23.	1054	Roads and Bridges	66.74	19.07	28.57
24.	1452	Tourism	1.62	1.62	100.00
25.	1456	Civil Supplies	0.05	0.05	100.00

[#]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 2017-18)

Appendix- 3.3

(Reference: Paragraph 3.3; Page 43)

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	7.76	4.40	56.70
2.	2406	Forestry and Wild Life	253.35	70.18	27.70

(Source: Finance Accounts for the year 2017-18)

Appendix- 3.4

(Reference: Paragraph 3.5.1 and 3.5.2; Page 45 and 46)
PSU wise arrears of Accounts as on 30/09/2018
Government of Bihar

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
(1)	(2)	(3)	(4)
A. Working Companies			
1 to 5 years			
1.	Bihar State Power (Holding) Company Limited	2017-18	1
2.	Bihar State Power Transmission Company Limited	2017-18	1
3.	Bihar State Power Generation Company Limited	2017-18	1
4.	South Bihar Power Distribution Company Limited	2017-18	1
5.	North Bihar Power Distribution Company Limited	2017-18	1
6.	Bihar State Building Construction Corporation Ltd.	2017-18	1
7.	Bihar State Educational Infrastructural Development Corporation Ltd.	2017-18	1
8.	Bihar Forestry Development Corporation Limited	2017-18	1
9.	Bihar Medical Services & Infrastructure Corporation Limited	2014-15 to 2017-18	4
10.	Bhagalpur smart city Limited.	2016-17 to 2017-18	2
11.	Pirpainti Bijlee Company Private Limited	2013-14 to 2017-18	5
12.	Lakhisarai Bijlee Company Private Limited	2013-14 to 2017-18	5
13.	Bihar Urban Infrastructure Development Corporation Limited.	2016-17 to 2017-18	2
14.	Bihar State Tourism Development Corporation Ltd.	2015-16 and 2017-18	3
15.	Bihar Rajya Pul Nirman Nigam Ltd.	2016-17 to 2017-18	2
16.	Bihar Police Building Construction Corporation Ltd.	2013-14 to 2017-18	5
17.	Bihar State Credit & Investment Corporation Ltd.	2013-14 to 2017-18	5
18.	Bihar State Film Development & Finance Corporation Ltd.	2016-17 to 2017-18	2
19.	Bihar State Electronic Development Corporation Ltd.	2015-16 and 2017-18	3
20.	Bihar State Minorities Finance Corporation Ltd.	2014-15 to 2017-18	4
21.	Bihar State Beverages Corporation Ltd.	2016-17 to 2017-18	2
22.	Bihar State Road Development Corporation Ltd	2016-17 to 2017-18	2
Total			54
Above 5 Years			
1.	Bihar Rajya Beej Nigam Ltd.	2000-01 to 2017-18	18
2.	Bihar State Text Book Publishing Corporation Ltd.	2007-08 to 2017-18	11

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
3	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2017-18	20
4	Bihar State Food & Civil Supplies Corporation Ltd.	1996-97 to 2017-18	22
5	Bihar State Hydro Electric Power Corporation Ltd.	2002-03 to 2017-18	16
Total			87
Total (A)			141
B. Statutory Corporation (Working)			
1 to above 5 Years			
1.	Bihar State Financial Corporation	2017-18	1
2.	Bihar State Road Transport Corporation	2006-07 to 2017-18	12
3.	Bihar State Warehousing Corporation	2012-13 to 2017-18	6
Total (B)			19
Total (A+B)			160
C. Non-Working Companies(Other than under liquidation)			
1 to 5 years			
1.	Bihar State Agro Industries Ltd.	2017-18	1
2	SCADA Agro Business Corporation Ltd.	2015-16 and 2017-18	3
Total			4
Above 5 Years			
1	Bihar State Pharmaceuticals & Chemical Development Corporation Ltd.	1986-87 to 2017-18	32
2	Bihar State Industrial Development Corporation Ltd.	2009-10 to 2017-18	9
3	Bihar Scooters Ltd.	1977-78 to 2017-18	41
4	Bihar Insecticides Ltd.	1987-88 to 2017-18	31
5	Bihar State Textile Corporation Ltd.	1988-89 to 2017-18	30
6.	Bihar Maize Product Ltd.	1984-85 to 2017-18	34
7	Bihar State Glazed Tiles & Ceramics Ltd.	1986-87 to 2017-18	32
8	Vishwamitra Paper Industries Ltd.	1985-86 to 2017-18	33
9	Bihar Drugs & Chemicals Ltd.	1986-87 to 2017-18	32
10	Jhanjharpur Paper Industries Ltd.	1986-87 to 2017-18	32
11	Synthetic Resins (Eastern) Ltd.	1984-85 to 2017-18	34
12	Beltron Video System Ltd.	1990-91 to 2017-18	28
13	Beltron Mining System Ltd.	1991-92 to 2017-18	27
14	Bhawani Active Carbon Ltd.	1986-87 to 2017-18	32
15	Magadh Minerals Ltd.	1984-85 to 2017-18	34
16	Beltron Informatics Ltd.	1987-88 to 2017-18	31

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
17	Bihar State Tannin Extract Ltd.	1989-90 to 2017-18	29
18	Bihar State Solvent & Chemicals Ltd.	1987-88 to 2017-18	31
19	Bihar State Construction Corporation Ltd.	2003-04 to 2017-18	15
20	Bihar Hill Area Lift Irrigation Corporation Ltd.	1983-84 to 2017-18	35
21	Bihar State Sugar Corporation Ltd.	1985-86 to 2017-18	33
22	Bihar Panchayati Raj Finance Corporation Ltd.	1985-86 to 2017-18	33
23	Bihar State Water Development Corporation Ltd.	1979-80 to 2017-18	39
24	Bihar Fruits & Vegetables Development Corporation Ltd.	1995-96 to 2017-18	23
25	Bihar State Cement Corporation Ltd.	1981-82 to 2017-18	37
26	Bihar State Handloom & Handicrafts Corporation Ltd.	1984-85 to 2017-18	34
27	Bihar Paper Mills Ltd.	1986-87 to 2017-18	32
28	SCADA Agro Business Company, Khagaul Limited.	1993-94 to 2017-18	25
29	SCADA Agro Business Company, Dehri Limited.	1993-94 to 2017-18	25
30	SCADA Agro Business Company, Aurangabad Limited.	1993-94 to 2017-18	25
31	SCADA Agro Business Company, Mohania Limited.	1993-94 to 2017-18	25
32	Bihar state Dairy Development Corporation Ltd.	1998-99 to 2017-18	20
33	Bihar Rajya Matsya Vikas Nigam Ltd.	1993-94 to 2017-18	25
34	Bihar State Forest Development Corporation Ltd.	2001-02 to 2017-18	17
35	Bihar State Mineral Development Corporation Ltd.	2001-02 to 2017-18	17
Total			1,012
Total (C)			1,016
Grand Total (A+B+C)			1,176

Appendix- 3.5

(Reference: Paragraph 3.5.3; Page: 46)

Budgetary support to PSUs whose accounts are in arrears

(₹ in crore)

Sl. no.	Name of PSUs	Years from which accounts are in arrears	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears					
			Equity	Loans	Capital Grant	Others	Guarantees	Total
1	2	3	4	5	6	7	8	9
A. Working Government Companies								
1 year								
1	Bihar State Power (Holding) Company Limited	2017-18	6,708.90	209.85	0.00	0.00	0.00	6918.75
2	Bihar State Power Generation Company Limited	2017-18	128.70	0.00	0.00	0.00	2850	2978.70
3	North Bihar Power Distribution Company Limited	2017-18	2660.94	0.00	105.03	1165.44	1268.00	5199.41
4	South Bihar Power Distribution Company Limited	2017-18	2842.67	24.02	0.00	1786.55	683.82	5337.06
Sub- total			12,341.21	233.87	105.03	2951.99	4801.82	20,433.92
2 to 5 years								
1	Bihar Urban Infrastructure Development Corporation Limited	2016-17	0.00	0.00	491.47	0.00	0.00	491.47
2	Bihar State Film Development and Finance Corporation Limited	2016-17	0.00	0.00	4.80	0.00	0.00	4.80
3	Bihar State Tourism Development Corporation Limited	2015-16	0.00	0.00	5.23	0.00	0.00	5.23
4	Bihar State Minorities Finance Corporation Limited	2014-15	6.11	7.00	165.00	0.00	20.62	198.73
Sub- total			6.11	7.00	666.50	0.00	20.62	700.23
Above 5 years								
1	Bihar State Text Book Publishing Corporation Limited	2007-08	0.00	0.00	0.00	23.00	0.00	23.00
2	Bihar Rajya Beej Nigam Limited	2000-01	0.00	2.28	105.39	8.66	0.00	116.33

Sl. no.	Name of PSUs	Years from which accounts are in arrears	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears					
			Equity	Loans	Capital Grant	Others	Guarantees	Total
1	2	3	4	5	6	7	8	9
3	Bihar State Backward Classes Finance & Development Corporation	1998-99	20.74	7.49	0.00	0.00	15.39	43.62
4	Bihar State Food & Civil Supplies Corporation Limited	1996-97	0.33	1,118.43	0.00	1,460.29	818.19	3397.24
5	Bihar State Hydroelectric Power Corporation Limited	2002-03	0.00	157.7	0.00	0.00	0.00	157.7
Sub- total			21.07	1,285.9	105.39	1,491.95	833.58	3,737.89
Total(A)			12,368.39	1,526.77	876.92	4,443.94	5,656.02	24,872.04
B. Working Statutory Corporations (Working)								
1 year- Nil								
2 to 5 years- Nil								
Above 5 years								
1	Bihar State Warehousing Corporation	2012-13	0.00	0.00	47.17	0.00	164.04	211.21
2	Bihar State Road Transport Corporation	2006-07	0.00	785.01	0.00	0.00	0.00	785.01
Total (B)			0.00	785.01	47.17	0.00	164.04	996.22
Total (A+B)			12,368.39	2,311.78	924.09	4,443.94	5,820.06	25,868.26
C. Non- Working Companies								
1 year- Nil								
2 to 5 years- Nil								
Above 5 years								
1	Bihar Rajya Matsya Vikas Nigam Limited	1993-94	1.25	5.63	0.26	0.00	0.00	7.14
2	Bihar State Construction Corporation Limited	2003-04	0.00	2.28	0.00	0.00	0.00	2.28
3	Bihar State Sugar Corporation Limited	1985-86	11.21	365.32	0.00	69.27	0.00	445.8
4	Bihar State Fruit & Vegetable Development Corporation Limited	1995-96	0.00	5.65	21.07	0.00	0.00	26.72
5	Bihar State Mineral Development Corporation Limited	2001-02	0.00	0.00	11.00	0.00	0.00	11.00
6	Bihar State Textile Corporation Limited	1988-89	5.80	2.74	0.00	0.00	0.00	8.54

Sl. no.	Name of PSUs	Years from which accounts are in arrears	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears					
			Equity	Loans	Capital Grant	Others	Guarantees	Total
1	2	3	4	5	6	7	8	9
7	Bihar Hill Area Lift Irrigation Corporation Limited	1983-84	5.22	18.78	0.00	55.41	0.00	79.41
8	Bihar State Water Development Corporation Limited	1979-80	5.00	154.33	0.00	0.00	0.00	159.33
9	Bihar State Handloom & Handicrafts Corporation Limited	1984-85	3.72	0.25	0.00	0.48	0.00	4.45
10	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87	12.92	6.30	0.00	0.00	0.00	19.22
11	Bihar State Forest Development Corporation Limited	2001-02	0.00	2.29	0.00	0.00	0.00	2.29
12	Bihar Scooter Limited	A/c not finalized since inception	0.00	6.09	0.00	0.00	0.00	6.09
Total (C)			45.12	569.66	32.33	125.16	0.00	772.27
Total (A+B+C)			12,413.51	2,881.44	956.42	4,569.1	5820.06	26,640.53

Appendix- 3.6

(Reference: Paragraph 3.6; 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	112	1,507.38
2.	Animal Husbandry & Fisheries Department	55	262.60
3.	Art Culture & Youth Department	76	13.95
4.	Backward Class & Most Backward Class Welfare Department	33	830.27
5.	Cabinet Secretariat Department	8	207.04
6.	Co-operative Department	31	241.71
7.	Bihar Legislative Assembly	0	0.00
8.	Disaster Management Department	230	1,021.14
9.	Education Department	428	8,886.27
10.	Energy Department	31	456.76
11.	Environment & Forest Department	2	2.00
12.	Finance Department	31	286.16
13.	Food and Consumer protection Department	1	10.81
14.	General Administration Department	15	90.16
15.	Health Department	21	3,918.42
16.	Home (Jail) Department	2	0.06
17.	Home (Special) Department	12	2.83
18.	Industry Department	24	22.33
19.	Information Technology Department	18	46.80
20.	Labour Resources Department	27	26.84
21.	Land Reform & Revenue Department	18	5.24
22.	Law Department	1	6.02
23.	Minority Welfare Department	14	4.34
24.	Panchayati Raj Department	260	4,680.36
25.	Planning and Development Department	9	349.91
26.	Public Health and Engineering Department	4	12.63
27.	Rural Development Department	75	5,422.20
28.	Rural (Works) Department	7	8.94
29.	SC & ST Welfare Department	104	1,924.47
30.	Science & Technology Department	7	3.91
31.	Social Welfare Department	140	1,107.83
32.	Sugar Cane Department	16	84.53
33.	Tourism Department	3	3.00
34.	Urban Development Department	622	5,045.30
35.	Water Resources Department	18	101.29
Total		2,455	36,593.50

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

Appendix-3.7

(Reference: Paragraph 3.8; Page: 49)

Equity, Loans and Guarantees outstanding as on 31 March 2018 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	31.9	0	0	-29.87	0
2	Bihar State Mining Corporation Limited	20	0	0	20	0	0	0	0	0
3	Bihar State Credit & Investment Corporation Limited	12.14	26.8	0	15.12	20.47	0	-2.98	6.33	0
4	Bihar State Backward Classes Finance & Development Corporation	21.48	0	16.31	23.36	0	15.39	-1.88	0	0.92
5	Bihar State Minorities Finance Corporation Limited	328.95	5.6	0	0.4	5.6	20.62	328.55	0	-20.62
6	Bihar State Film Development & Finance Corporation Limited	1	0.48	0	1	0.5	0	0	-0.02	0
7	Bihar State Education Finance Corporation Limited	0	0	0	9.5	0	0	-9.5	0	0
8	Bihar Police Building Construction Corporation Limited	0.25	0	0	0.1	0	0	0.15	0	0
9	Bihar Rajya Pul Nirman Nigam Limited	3.5	0	0	3.5	0	0	0	0	0
10	Bihar State Building Construction Corporation Limited	5	0	0	5	0	0	0	0	0
11	Bihar State Road Development Corporation Limited	20	0	0	20	0	0	0	0	0
12	Bihar Urban Infrastructure Development Corporation Limited	5	0	0	5	0	0	0	0	0
13	Bihar State Educational Infrastructure Development Corporation Limited	20	0	0	20	0	0	0	0	0
14	Bhagalpur Smart City Limited	0	0	0	0.05	0	0	-0.05	0	0
15	Patna Smart City Limited	0	0	0	0.05	0	0	-0.05	0	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	Muzaffarpur Smart City Limited	0	0	0	0.05	0	0	-0.05	0	0
17	Bihar State Electronics Development Corporation Limited	25	6.24	0	25	0	0	0	6.24	0
18	Bihar State Beverages Corporation Limited	5	0	0	5	0	0	0	0	0
19	Bihar State Hydroelectric Power Corporation Limited	102.02	463.71	0	99.04	223.09	0	2.98	240.62	0
20	Bihar State Power (Holding) Company Limited	30,460.17	1,621.29	0	30,098.54	338.50	0	361.63	1,282.79	0
21	Bihar State Power Generation Company Limited	0	10	2,552.33	0	0	2,850.00	0	10	-297.67
22	Bihar State Power Transmission Company Limited	0	15	0	0	144.59	1209.94	0	-129.59	1209.94
23	North Bihar Power Distribution Company Limited	0	198.96	481.1	0	385.8	1268	0	-186.84	786.90
24	South Bihar Power Distribution Company Limited	0	164.81	683.83	0	129.15	683.82	0	35.66	0.01
25	Bihar State Tourism Development Corporation Limited	4.16	0	0	5	0	0	-0.84	0	0
26	Bihar State Food & Civil Supplies Corporation Limited	0.02	1,440.71	818.19	5.27	2,180.48	818.19	-5.25	-739.77	0
27	Bihar Medical Services & Infrastructure Corporation Limited	20	0	0	6.74	0	0	13.26	0	0
28	Bihar Forestry Development Corporation Limited	0.34	0	0	0.34	0	0	0	0	0
29	Bihar State Text Book Publishing Corporation Limited	0.12	0	0	0.36	0	0	-0.24	0	0
	Total A	31,056.43	3,955.63	4,551.76	30,370.70	3,460.08	6,865.96	685.73	495.55	-2314.20
	B. WORKING STATUTORY CORPORATION									
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	880.62	0	74.76	873.37	0	6.98	7.25	0
3	Bihar State Warehousing Corporation	0.8	0	164.04	3.21	0	164.04	-2.41	0	0
	Total B	105.63	1094.59	291.51	117.92	1101.84	164.04	-12.29	-7.25	127.47
	Total A+B	31,162.06	5,050.22	4,843.27	30,488.62	4,561.92	7,030.00	673.44	488.30	-2186.73

Sl. No.	A. WORKING GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	
C. NON-WORKING GOVERNMENT COMPANIES										
1	Bihar Rajya MatasyaVikas Nigam Limited	1.75	2.66	0	3.7	2.6	0	-1.95	0.06	0
2	SCADA Agro Business Company Limited	0.58	0	0	0	0	0	0.58	0	0
3	Bihar State Water Development Corporation Limited	12.19	42.09	0	10	49.68	0	2.19	-7.59	0
4	Bihar State Dairy Corporation Limited	0	1.95	0	6.72	0	0	-6.72	1.95	0
5	Bihar Hill Area Lift Irrigation Corporation Limited	9.94	3.5	0	10.82	8.55	0	-0.88	-5.05	0
6	Bihar State Agro Industries Development Corporation Limited	4.94	7.06	0	5.12	30.98	0	-0.18	-23.92	0
7	Bihar State Fruit & Vegetables Development Corporation Limited	1.64	23.12	0	1.61	0.42	0	0.03	22.7	0
8	Bihar Panchayati Raj Finance Corporation Limited	0.98	0.07	0	2.01	0	0	-1.03	0.07	0
9	Bihar State Handloom and Handicrafts Corporation Limited	11.42	1.31	0	10	1.16	0	1.42	0.15	0
10	Bihar State Small Industries Corporation Limited	0.63	4.41	0	7.18	10.4	0	-6.55	-5.99	0
11	Bihar State Industrial Development Corporation Limited	3.18	86.3	0	14.04	66.54	0	-10.86	19.76	0
12	Bihar State Construction Corporation Limited	4.9	3.3	0	7	3.38	0	-2.1	-0.08	0
13	Bihar State Mineral Development Corporation Ltd.	9.87	0	0	9.97	0	0	-0.1	0	0
14	Bihar Solvent & Chemicals Limited	0.2	0.01	0	0.2	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	8.1	0
18	Bihar Drugs and Chemicals Limited	0	0	1.25	0	1.28	0	0	-1.28	1.25

Sl. No.	A. WORKING GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
19	Bihar State Textiles Corporation Limited	15.81	2.45	0	5.37	1.62	0	10.44	0.83	0
20	Bihar State Export Corporation Limited	2.27	0.92	0	2	1.22	0	0.27	-0.3	0
21	Bihar State Forest Development Corporation Limited	2.19	3.02	0	1.75	0	0	0.44	3.02	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	17.4	12.43	0	-6.97	0.83	0
25	Bihar Scooters Limited	0	0	0	0	6.09	0	0	-6.09	0
	TOTAL C	122.49	207.79	1.25	150.67	532.76	0	-28.18	-324.97	1.25
	GRAND TOTAL (A+B+C)	31,284.55	5,258.01	4,844.52	30,639.29	5,094.68	7,030.00	645.26	163.33	-2185.48