

APPENDICES

Appendix- 1.1

(Reference: Paragraph 1.1)

State profile

A. General Data

Sl. No.	Particulars	Figures	
1	Area	94,163 Sq. KM.	
2	Population (as per 2020)	12.42 crore	
3	Density of population (as per 2011 Census) (All India density = 382 persons per Sq. Km.)	1106	
4	Population Below Poverty Line (BPL) (All India average = 21.90 per cent)	33.7	
5	Literacy (as per 2011 Census) (All India Average 73.00 per cent)	61.8	
6	Infant mortality (per 1,000 live births) (All India average = 33 per 1000 live births)	29	
7	Life Expectancy at birth (All India average =69.40 years)	69.1	
8	Gross State Domestic Product (GSDP) 2020-21 at current prices (₹ in crore)	6,18,628	
9	Per capita GSDP ⁶⁸ CAGR ⁶⁹ (2011-12 to 2020-21)	Bihar	8.70
		General Category States	8.08
10	GSDP CAGR (2011-12 to 2020-21)	Bihar	10.73
		General Category States	9.48
11	Population growth (2011 to 2021)	Bihar	17.93
		General Category States	12.30

B Financial data

Figures (in per cent)

Sl. No.	Particulars	2011-12 to 2019-20		2019-20 to 2020-21	
		General Category States	Bihar	General Category States	Bihar
a.	of Revenue Receipts	2.08	(-)5.74	(-)4.56	3.17
b.	of Tax Revenue	2.12	2.55	(-)4.43	0.61
c.	of Non-Tax Revenue	23.38	(-)10.43	(-)35.60	67.62
d.	of Total Expenditure	4.16	(-)5.72	4.54	14.27
e.	of Capital Expenditure	(-)5.55	(-)7.81	(-)2.36	47.99
f.	of Revenue Expenditure on Education	11.55	(-)3.00	(-)1.19	1.66
g.	of Revenue Expenditure on Health	10.09	12.73	14.51	24.22
h.	of Salaries and Wages	9.07	2.35	2.27	7.00
i.	of Pension	10.46	6.75	6.02	14.90

(Source: MoSPI of GoI)

⁶⁸ GSDP = Gross State Domestic Product.

⁶⁹ CAGR= Compounded Annual Growth Rate.

Appendix- 2.1					
(Reference: Paragraph 2.2)					
Time series data on State Government finances					
<i>(₹ in crore)</i>					
	2016-17	2017-18	2018-19	2019-20	2020-21
Part A Receipts					
1. Revenue Receipts	105585	117447	131794	124233	128168
(i) Tax Revenue	23,742 (23)	23,137 (20)	29,408 (22)	30,158 (24)	30,342 (24)
Taxes on Sales, Trade, etc.	11,873 (50)	8,298 (36)	6,584 (23)	6,121 (20)	6,032 (20)
State Excise	30 (0)	(-)3.00 (0)	(-)10 (0)	(-) 4.00 (0)	(-)4 (0)
Taxes on Vehicles	1,257 (5)	1,599 (7)	2,086 (7)	2,713 (9)	2,268 (7)
Stamps and Registration fees	2,982 (13)	3,726 (16)	4,189 (14)	4,661 (16)	4,206 (14)
Land Revenue	971 (4)	779 (3)	477 (2)	275 (1)	302 (1)
Taxes on Goods and Passengers	6,245 (26)	1,645 (7)	399 (1)	23 (0)	6 (0)
SGST	-	6,747 (29)	15,288 (52)	15,800 (52)	16,050 (53)
Other Taxes	384 (2)	346 (2)	395 (1)	568 (2)	1,482 (5)
(ii) Non-Tax Revenue	2,403 (2)	3,507 (3)	4,131 (3)	3,700 (3)	6,201 (5)
(iii) State's share of Union taxes and duties	58,881 (56)	65,083 (55)	73,603 (56)	63,406 (51)	59,861 (47)
(iv) Grants from Government of India	20,559 (19)	25,720 (22)	24,652 (19)	26,969 (22)	31,764 (25)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	23	22	1825	30	820
4. Total Revenue and Non-debt capital receipts (1+2+3)	105608	117469	133619	124263	128988
5. Public Debt Receipts	21577	13169	18668	29145	35915
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20065	11771	16134	27866	29412
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	1512	1398	2534	1279	6503
6. Inter- State Settlement	-	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	127185	130638	152287	153408	164903
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	61730	57107	68259	194512	217837
10. Total Receipts of the State (7+8+9)	188915	187745	220546	347920	382740
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	94765	102624	124897	126017	139493
Schemes	33,576 (35)	35,951 (35)	47,365 (38)	44,576 (35)	44,201 (32)

	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment and committed	61,189 (65)	66,673 (65)	77,532 (62)	81,441 (65)	95,292 (68)
General Services (including interest payments)	30,607 (32)	33,374 (32)	38,691 (31)	41,628 (33)	46,239 (33)
Social Services	40,737 (43)	45,770 (45)	58,284 (47)	57,816 (46)	63,807 (46)
Economic Services	23,417 (25)	23,476 (33)	27,918 (22)	26,571 (21)	29,445 (21)
Grants-in-aid and contributions	4	4	4	2	2
12. Capital Outlay	27208	28907	21058	12304	18209
Schemes	27,192 (100)	28866 (100)	20,999 (100)	12,253 (100)	18,194 (100)
Establishment and committed	16 (0)	41 (0)	59 (0)	51 (0)	15 (0)
General Services	2,090 (8)	2,765 (10)	3,311 (16)	2,388 (19)	1,387 (8)
Social Services	3,592 (13)	4,258 (15)	4,061 (19)	2,803 (23)	6,331 (35)
Economic Services	21,526 (79)	21,884 (75)	13,686 (65)	7,113 (58)	10,491 (57)
13. Disbursement of Loans and Advances	114	243	1470	666	1114
14. Total (11+12+13)	122087	131774	147425	138987	158816
15. Repayments of Public Debt	4215	4653	7230	7110	6880
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3461	3841	6300	6143	5937
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loan and Advances from Government of India	754	812	930	967	943
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	-	-	-	-
18. Total disbursement out of Consolidated Fund (14+15+16+17)	126302	136427	154655	146097	165696
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	57268	46299	67135	197747	217092
21. Total disbursement by the State (18+19+20)	183570	182726	221790	343844	382788
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	10820	14823	6897	(-) 1,784	(-) 11,325
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-)16,479	(-)14,305	(-)13,807	(-) 14,724	(-) 29,827
24. Primary Deficit (-)/ Primary Surplus (+) (23+25)	(-)8,288	(-)5,251	(-)3,736	(-) 3,733	(-) 17,343
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	8191	9054	10071	10991	12484
26. Financial Assistance to local bodies etc.	36209	43359	51764	46582	54929
27. Gross State Domestic Product (GSDP) [@]	4,21,051	4,68,746	5,27,976	5,94,016	6,18,628
28. Outstanding Fiscal liabilities (yearend)	1,38,722	1,56,777	1,68,921	1,93,382	2,27,195*
29. Outstanding guarantees (yearend)	4,460	5,174	5,398	5,380	16,080
30. Maximum amount guaranteed (yearend)	13,053	20,234	20,834	20,834	24,972

	2016-17	2017-18	2018-19	2019-20	2020-21
31. Number of incomplete projects	130	127	68	143	157
32. Capital blocked in incomplete projects	1,521	892	315	1001	1654
Part E: Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Tax Revenue/GSDP	5.64	4.94	5.57	5.08	4.90
Non-Tax Revenue/GSDP	0.57	0.75	0.78	0.62	1.00
Central Transfers/GSDP	18.87	19.37	18.61	15.21	14.81
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	29.00	28.11	27.92	23.40	25.67
Total Expenditure/Revenue Receipts	115.63	112.20	111.86	111.88	123.91
Revenue Expenditure/ Total Expenditure	77.62	77.88	84.72	90.67	87.83
Revenue Expenditure on Social Services/ Total Expenditure	33.37	34.73	39.53	41.60	40.18
Revenue Expenditure on Economic Services/ Total Expenditure	19.18	17.82	18.94	19.12	18.54
Capital Outlay/Total Expenditure	22.29	21.94	14.28	8.85	11.47
Capital Expenditure on Social and Economic Services/Total Expenditure	20.57	19.84	12.04	7.13	10.59
III Management of Fiscal Imbalances (in per cent)					
Revenue Surplus/GSDP	2.57	3.16	1.31	(-)0.30	(-)1.83
Fiscal deficit/GSDP	3.91	3.05	2.62	2.48	4.82
Primary deficit /GSDP	1.97	1.12	0.71	0.63	2.80
Revenue Surplus/Fiscal Deficit	65.66	103.62	49.95	12.12	37.97
IV Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	32.95	33.45	31.99	32.56	36.09 [#]
Fiscal Liabilities/Revenue Receipts	131.38	133.49	128.17	153.66	177.26
Fiscal Liabilities/States own resources	530.59	588.41	503.66	563.82	621.72

Figure in brackets represent percentage (rounded) to total of each sub-heading.

@ GSDP: MoSPI

(Source: Finance Accounts of respective years).

* The effective outstanding fiscal liabilities would be ₹ 2,23,290.51 crore as GST compensation of ₹ 3,905 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Arrived at after exclusion of GST compensation of ₹ 3,905 crore received as back to back loan under debt receipts from the total outstanding liabilities

Appendix- 2.2

(Reference: Paragraph 2.4.3.3)

Pending payment on Incomplete Projects

(₹ in lakh)

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision #	Cost of balance work adjusted to inflation
1	Renovation of Milki sulice gate from sikariya ahar pyne irrigation scheme in Jehanabad	518.88	2019-20	2020-21	85	114.35	240.42	463.63	704.06	*
2	Renovation of Nagabagicha weir on the morhar river and pyne irrigation scheme in Jehanabad	965.43	2019-20	2020-21	85	290.07	584.21	429.23	1,013.44	*
3	Renovation of Kohrein pyne form sugao in Jehanabad	270.37	2019-20	2020-21	70	57.74	157.84	112.53	*	*
4	Renovation of Kanauli Mahamadpur waina Pyne Irrigation scheme in Jehanabad	170.84	2019-20	2020-21	80	104.98	104.98	65.86	*	*
5	Renovation of Lakhawar kunda ahar pyne and pokhar irrigation scheme in Jehanabad	155.45	2019-20	2020-21	80	96.73	96.73	58.72	*	*
6	Renovation of Bavna Kala ahar Pyne Irrigation scheme Jehanabad.	202.92	2020-21	2020-21	60	65.68	65.69	137.23	*	*
7	Renovation of Kachnama kumardih Pyne and Ahar irrigation scheme in Jehanabad	241.78	2020-21	2020-21	60	74.15	74.16	167.62	*	*
8	Renovation of Gram Gonwan Pyne irrigation scheme in Jehanabad	222.83	2020-21	2020-21	80	102.47	102.48	163.52	266.00	*
9	Bargainya Ahar/Pyne irrigation system in Nawada District	868.28	2019-20	2020-21	50	62.08	160.58	707.70	*	*
10	Badalpur Pond in Nawada District	136.1	2019-20	2020-21	50	58.39	58.39	77.71	*	*
11	Harana Ahar/Pyne irrigation system in Nawada	261.6	2019-20	2020-21	85	127.34	127.35	134.25	*	*
12	Kewali Ahar/Pyne irrigation system in Nawada	210.93	2019-20	2020-21	85	22.64	87.99	122.94	*	*
13	Hadsa Barauhana and Bhadseni wear residual work in Nawada	756.38	2019-20	2020-21	80	137.57	249.89	506.49	*	*
14	Abnaiya Ahar/Pyne irrigation system in Nawada	350.98	2019-20	2020-21	75	125.56	232.60	118.37	*	*
15	Sarkanda Jogi Lapada Tank in Nawada	156.97	2020-21	2020-21	85	78.86	78.87	78.10	*	*
16	Sarkanda Denmark Ahar Pond in Nawada	155.14	2020-21	2020-21	83	75.87	75.88	79.26	*	*
17	Sonsa Neuri Ahar/Pyne irrigation system in Nawada	195.50	2020-21	2020-21	50	*	*	195.50	*	*
18	Wohari Najardih Ahar/Pyne irrigation system	255.20	2020-21	2020-21	55	*	*	255.20	*	*
19	Mahrath Pond- 1 in Nawada	255.14	2020-21	2020-21	30	66.37	66.38	188.77	*	*
20	Bajra Mohammadpur Ahar/Pyne irrigation system in Nawada	178.57	2020-21	2020-21	55	*	*	178.57	*	*
21	Renovation of Gerkhijor Ahar in Jamui	173.72	2019-20	2020-21	65	91.00	91.00	82.72	*	*
22	Renovation of Mushari pokhar, Dobhra, Barkhi, Vichali pokhar in Jamui	118.8	2019-20	2020-21	80	6.14	55.45	63.35	*	*

Appendices

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23	Renovation of Raksi veer in Jamui	193.19	2019-20	2020-21	80	81.96	97.05	96.14	*	*
24	Raising and strengthening of existing Hayaghat karadhin embankment from 123.52 km (0.0 km) to 165.52 km (42 km) under Bhagmati flood management system III A	38,934.70	2017-18	2020-21	67	1,215.60	13,556.06	529.25	*	*
25	Karasan Malhari Rock feal Wiar in Gaya	156.44	2020-21	2020-21	25	*	*	39.11	*	*
26	Kasiyadih Ahar Pyne in Gaya	138.48	2020-21	2020-21	85	*	*	138.48	*	*
27	Topographical survey of canals ejected from barnar reservoir scheme & pillaring and demarcation work of non forest land instead of forest land at Jhajha, Jamui	481.62	2018-19	2020-21	85	16.20	337.09	144.53	481.62	*
28	Construction of Berra Barrage on River Dardha near village Berra of Masaurhi Block in Patna	4,325.11	2018-19	2020-21	79	394.80	2,863.56	986.95	*	*
29	Baluaahi Pokhar in Samastipur	104.43	2019-20	2020-21	80	41.15	41.15	52.92	*	*
30	Babu Pokhar in Samastipur	117.28	2019-20	2020-21	85	25.30	25.30	91.98	*	*
31	Chaita/Daita Pokhar in Samastipur	178.16	2019-20	2020-21	60	36.27	36.27	84.58	*	*
32	Sati Pokhar in Samastipur	100.03	2020-21	2020-21	75	*	*	100.03	*	*
33	Residual Earth work of Baruar Sub-distributary & Gokul Sub-Distributary off-taking from R.D 125.00 & 82.10 of Kakarghati Branch Canal respectively and its structures in Darbhanga	314	2019-20	2020-21	42	64.75	98.43	215.57	*	*
34	Protection work of left Edge of River Ganga from Kewala village to Baghmara village in the length of 5200 M (Agenda No. 133/198) in Katihar	10,027.74	2020	2020-21	40	1,348.31	2,334.64	7,522.63		
35	Extensive renovation work of Akbarpur, Panchalova Ahar Pyne scheme in Nalanda	116.79	2020-21	2020-21	70	*	*	116.79	*	*
36	Ahar and Pyne Sluice Gate renovation work in Block Giriya Gram Panchayat Raj Pyarepur in Nalanda	106.93	2020-21	2020-21	75	55.67	67.72	39.21	*	*
37	Renovation of 05 Nos. L.I Scheme (Dobha, Pakariya, Gadua, Kharkatta-1, Kharkatta-2) in Purnea	136.93	2020-21	2020-21	65	48.11	48.11	13.57	*	*
38	Construction of Gated weir for irrigation creation on Jhim river near Kachaharipur, Bloc K-Sonbarsha of Dist Sitamarhi	2,490.14	2018-19	2020-21	62	66.11	1,627.81	862.63	*	*
39	Under Karakat block, construction work of bridge-cum-fall cum triangle regulator on the river joining Kao and repair/construction work of outlet constructed at km 1.72, 4.60 and 5.40 of Mahuari distribution, at km 1.20 near Shivpur halt in Jamodi sub-division. Restoration work of damaged bridge and bridge construction work at Km 0.90 near Nagendra Jha Women's College in Kesath-1 Distribution in Rohtas	119.27	2019-20	2020-21	75	30.66	*	76.68	*	*

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40	Scheme for Augmentation of increasing the Discharge of dwarson River by Interlinkin it to Ghoghla kol river in Surajgarha block Lakhisarai District	1,034.74	2019-20	2020-21	40	3.45	163.08	871.66	*	*
41	Construction of 200 No's of Defunct Tube well in Darbhanga	124.12	2019-20	2020-21	80	55.63	79.26	44.86	**	**
42	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected work in Darbhanga	659.34	2019-20	2020-21	70	78.57	378.77	280.57	**	**
43	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected work in Darbhanga	279.25	2019-20	2020-21	65	2.43	168.98	110.27	**	**
44	Mukhya Mantri Nishchay Yojna (Non-Quality) Public Water Supply work in Darbhanga	264.16	2019-20	2020-21	70	43.91	132.10	132.06	**	**
45	Mukhya Mantri Nishchay Yojna (Non-Quality) Public Water Supply work in Darbhanga	557.62	2019-20	2020-21	70	23.02	273.91	283.71	**	**
46	Mukhya Mantri Nishchay Yojna (Non-Quality) Public Water Supply work in Darbhanga	426.2	2019-20	2020-21	75	64.32	209.16	217.04	**	**
47	Mukhya Mantri Nishchay Yojna (Non-Quality) Ward Implementation and Management Committee work in Darbhanga	1,888.30	2019-20	2020-21	55	62.43	728.97	1,159.33	**	**
48	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	1,659.79	2019-20	2020-21	60	599.67	671.93	987.85	*	*
49	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	17759.89	2019-20	2020-21	60	5,351.60	8,144.93	9,614.95	*	*
50	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	4,724.80	2019-20	2020-21	65	1,688.64	2,665.29	2,059.50	*	*
51	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	3768.28	2019-20	2020-21	55	1,148.25	1,576.71	2,191.56	*	*
52	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	4,923.93	2019-20	2020-21	55	1,813.17	2,286.70	2,673.22	*	*
53	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	3939.95	2019-20	2020-21	60	1,654.08	1,997.28	1,942.66	*	*
54	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	7,489.34	2019-20	2020-21	55	3,068.92	3,504.86	3,984.47	*	*
55	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Public Water Supply work in Kishanganj	244.03	2019-20	2020-21	55	64.50	113.25	130.77	*	*
56	Mukhya Mantri Nishchay Yojna (Quality) Iron Effected Mini Jalapurti Yojna in Kishanganj	14,688.86	2019-20	2020-21	52	4,541.53	5,706.13	8,982.72	*	*

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57	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	3541.15	2019-20	2020-21	55	1,243.95	1,695.27	1,845.87	*	*
58	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	2,977.21	2019-20	2020-21	60	1,317.72	1,489.15	1,488.05	*	*
59	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	6511.87	2019-20	2020-21	60	2,541.19	3,240.54	3,271.32	*	*
60	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	5,222.36	2019-20	2020-21	70	2,236.42	3,166.47	2,055.88	*	*
61	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	3,492.05	2019-20	2020-21	55	1,427.99	1,589.71	1,902.33	*	*
62	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	11050.8	2019-20	2020-21	52	3,886.36	4,560.81	6,489.98	*	*
63	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	5,838.77	2019-20	2020-21	65	2,498.65	3,285.22	2,553.54	*	*
64	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	163.53	2019-20	2020-21	45	46.32	51.34	112.18	*	*
65	Mukhya Mantri Nishchay Yojna (Quality) Iron Effectd Mini Jalapurti Yojna in Kishanganj	477.34	2019-20	2020-21	45	128.48	128.48	348.86	*	*
66	Mukhya Mantri Nishchay Yojna (Quality) at Madanpur in Aurangabad	745.45	2017-18	2020-21	40	142.91	227.46	74.26	*	*
67	Mukhya Mantri Nishchay Yojna (Quality) in Madanpur in Aurangabad	187.28	2019-20	2020-21	53	52.53	45.97	49.31	*	*
68	Mukhya Mantri Nishchay Yojna (Quality) in Madanpur in Aurangabad	177.68	2019-20	2020-21	39	38.87	35.36	33.69	*	*
69	Mukhya Mantri Nishchay Yojna (Non-Quality) at Aurangabad	125.62	2019-20	2020-21	57	57.03	56.60	15.03	*	*
70	Mukhya Mantri Nishchay Yojna - Quality Deo	114.95	2019-20	2020-21	39	39.11	13.53	31.42	*	*
71	Mukhya Mantri Nishchay Yojna (Quality) in Madanpur in Aurangabad	179.28	2019-20	2020-21	46	45.63	59.27	22.53	*	*
72	Mukhya Mantri Nishchay Yojna (Quality) in Madanpur in Aurangabad	133.85	2019-20	2020-21	72	72.03	61.68	34.23	*	*
73	Mukhya Mantri Nishchay Yojna (Quality) in Madanpur in Aurangabad	119.31	2019-20	2020-21	22	22.36	18.28	8.38	*	*
74	Mukhya Mantri Nishchay Yojna (Non-Quality) at Daudnagar in Aurangabad	137.68	2019-20	2020-21	62	61.85	45.58	395.62	*	*
75	Mukhya Mantri Nishchay Yojna (Quality) at Rafiganj in Aurangabad	128.29	2019-20	2020-21	66	65.88	78.18	6.33	*	*

Appendices

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision #	Cost of balance work adjusted to inflation
76	Mukhya Mantri Nishchay Yojna (Quality) at Rafiganj in Aurangabad	128.29	2019-20	2020-21	74	74.07	101.54	41.05	*	*
77	Mukhya Mantri Nishchay Yojna (Quality) at Madanpur in Aurangabad	141.99	2019-20	2020-21	18	18.47	11.79	14.42	*	*
78	Mukhya Mantri Nishchay Yojna (Non-Quality) at Madanpur in Aurangabad	100.49	2019-20	2020-21	46	46.29	43.20	3.31	*	*
79	Mukhya Mantri Nishchay Yojna (Quality) at Rafiganj in Aurangabad	150.66	2019-20	2020-21	62	61.80	68.30	24.81	*	*
80	Mukhya Mantri Nishchay Yojna (Non-Quality) at Obra in Aurangabad	111.47	2019-20	2020-21	56	55.71	50.82	11.27	*	*
81	Mukhya Mantri Nishchay Yojna (Non-Quality) at Obra in Aurangabad	113.65	2019-20	2020-21	55	55.19	51.64	11.08	*	*
82	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Basantpur, Siwan	883	2019-20	2020-21	85	50.48	77.98	23.00	*	*
83	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Lakari Darghah, Siwan	883	2019-20	2020-21	50	14.49	24.84	119.26	*	*
84	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Darauli, Siwan	883	2019-20	2020-21	80	14.74	52.27	71.77	*	*
85	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Hasanpura, Siwan	883	2019-20	2020-21	50	237.09	237.09	125.01	*	*
86	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Sagar Sultanpur, Siwan	883	2019-20	2020-21	85	48.94	55.56	6.37	*	*
87	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Jiyaye, Siwan	883	2019-20	2020-21	25	12.09	12.09	149.16	*	*
88	Har Ghar Nal ka Jal (Ward Implementation and Management Committee) in Goriyakothi, Siwan	883	2019-20	2020-21	75	61.46	61.46	119.56	*	*
89	Construction of Information Technology centre at Gwalpara in Madhepura	1030.17	2019-20	2020-21	38	94.79	394.79	635.18	*	*
90	Construction of D type (G+3) residence at Udakishunganj in Madhepura	272.16	2019-20	2020-21	5	12.51	12.51	259.65	*	*
91	Construction work of inspection building in Chandan block in Banka	149.56	2019-20	2020-21	75	81.95	111.95	37.61	*	*
92	Construction work of Katoria block-cum-circle office-cum-inspection building in Banka	1,573.20	2019-20	2020-21	27	130.43	429.74	1,143.46	*	*
93	Construction work of Banka block-cum-zone office-cum-inspection building in Banka	1546.54	2019-20	2020-21	23	214.42	359.91	1,186.62	*	*
94	Construction work of Sahakar building in Banka	213.57	2019-20	2020-21	37	33.76	78.76	134.81	*	*
95	Construction of 100 bedded Boys Hostel (G+3) at Industrial Training Institute at Prasbigha in Jehanabad	410.58	2019-20	2020-21	75	185.25	287.87	122.71	*	*
96	Construction of Engineering college at Bidupur, Hajipur in Vaishali	5,914.96	2018-19	2020-21	70	1,335.84	4,020.76	302.36	*	*

Appendices

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision #	Cost of balance work adjusted to inflation
97	Construction of Block Information Technology Centre at Hajipur in Vaishali	481.39	2018-19	2020-21	80	99.00	342.27	139.12	*	*
98	Construction work of 10 counter building in the office of District Transport Office cum Facilitation Center in Darbhanga	256.44	2019-20	2020-21	65	48.76	133.68	122.75	*	*
99	Construction work of flood shelter in Budhaiv Inayatpur Panchayat of Ghanshyampur circle in Darbhanga	100.13	2019-20	2020-21	5	*	*	100.13	*	*
100	Construction of C-Type residence, Sub Registry office (Residential and Non Residential) at Bihpur block, Bhagalpur	141	2019-20	2020-21	60	18.20	18.20	122.79	*	*
101	Construction work of type A, B, C, D, F, G and special type boundary wall, approach path, earth filling and drainage at Collectorate Complex in Arwal	546.3	2019-20	2020-21	27	*	149.75	396.55	*	*
102	Construction work of 100 bedded male hostel in the premises of Industrial Training Institute at Shivanagar in Arwal	398.73	2019-20	2020-21	57	*	226.85	171.88	*	*
103	Construction of VVPAT Godown at Maghra Biharsharif in Nalanda	555.7	2019-20	2020-21	39	190.18	190.18	365.51	*	*
104	Construction of Exise Building in Kishanganj	284.44	2019-20	2020-21	80	127.49	127.49	151.53	*	*
105	Construction of Mahabodhi Cultural Center at Bodhgaya at Gaya	14,514.00	2018-19	2020-21	49	2,281.98	8,108.50	6,391.02	*	*
106	Construction of state Sports Academy cum International Standard Modern Cricket Stadium at Rajgir in Nalanda	63300	2018-19	2020-21	33	4,903.41	26,239.80	47,842.66	*	*
107	Construction of Residence for Class- IV Staff in the Campus of Raj Bhawan at Patna	1,020.00	2018-19	2020-21	75	198.05	757.11	283.84	*	*
108	Construction of District Transport Office at Ara	209	2018-19	2020-21	66	25.00	95.92	33.24	*	*
109	Construction work of 2000 capacity auditorium in West Champaran Bettiah	3941.87	2019-20	2020-21	85	3,243.03	3,243.03	698.83	*	*
110	Construction work of Barrack, Hajat, Malkhana, Office Building of District Excise office in Bettiah, Wesh champaran	278.05	2019-20	2020-21	70	132.30	132.30	145.74	*	*
111	Construction work of additional guest house in District Guest House in West Champaran, Bettiah	326.5	2019-20	2020-21	60	30.74	30.74	295.75	*	*
112	Construction of Panchayat sarkar bhawan at Bisunpura in blocks Sadar under Saran District	100.1	2019-20	2020-21	75	50.27	50.27	49.82	*	*
113	Construction work of Panchayat Sarkar Bhawan from Mahisatha Panchayat of the block	145.64	2020	2020-21	80	91.93	91.93	53.71	*	*
114	Construction/Improvement work for Tarhari to Thekahi (Halsi S.H. 08) Road length 7.50 km under RCD road division Lakhisarai for the year 2018-19 in Lakhisarai	1479.83	2019-20	2020-21	58	376.32	851.64	628.18	*	*

Appendices

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision #	Cost of balance work adjusted to inflation
115	Widening & strengthening of Dayal chowk (RCD road) to Maddudabad (RCD road) via Kancha in Vidyapati block under SBD for the year 2018-19 in Samastipur	2,278.26	2018-19	2020-21	70	617.67	1,595.89	682.36	*	*
116	Construction/Improvement Cum (CMBD) work for Badarjimi - Kailgarh road (in Mirganj - Barharia road from Gyani more to Khanpur) from km 6.103 to 11.123 (length 5.02 km) under RCD in Siwan	1,175.40	2015-16	2020-21	78.54	44.89	923.23	252.17	*	252.17
117	IRQP work of Maharajanj - Tarwara road in km 0.00 to 10.20 for the year 2014-15 under CMBD in Siwan	1,665.63	2015-16	2020-21	82.91	43.34	1,381.03	284.60	*	284.60
118	Construction/Improvement (Widening & Strengthening) cum CMBD work for Ziradei - Narendrapur road from km 0.00 to 5.00 for the year 2013-14 under CMBD in Siwan	598.29	2014-15	2020-21	86.93	76.59	520.13	78.16	*	78.16
119	Construction/Improvement (Widening & Strengthening) cum output and performance based road Assets maintenance work for Ander - Raghunathpur road from km 0.0 - 11.40 for the year 2013-14 in Siwan	2258.68	2014-15	2020-21	79.5	198.07	1,795.77	462.91	*	462.91
120	Widening and Strengthening of Fariyani chowk N.H.-31 to Bahelia Asthan (Dhamdaha - Rupauli SH-65 road) via Chapay, Kamakhya asthan to Majra, Kakarjan, Murhi, Sahra road from km. 0.00 to 20.84 (Total length of road - 20.84 km) (NABARD) in Purnea	3,811.37	2018-19	2020-21	50	532.08	532.08	2,081.17	*	*
121	Construction of road including earth work, road crust, Box Culvert and Misc. work from Syndicate more to Singahi more via Bindtoli, Marutinagar, Lakadiya pul, Balbatara (km 0.00 to 2.41) total length 2.41 for the year 2019-20 Banshidhar construction Pvt. Ltd. in Ara	410.78	2020-21	2020-21	86	292.55	292.55	46.45	*	*
122	Widening and Strengthening (Upto four laning with service lane) of Saguna more to Khagaul road Danapur (Km 0.00 to 4.050) for the year 2018-19 in Patna	5,787.00	2018-19	2020-21	71	347.98	4,114.76	1,672.24	*	*
123	Widening and Strengthening and Improvement of Road construction department road Bikram Via Gonawan more to Road construction department road Amhara km 0.00 to 20.811 Km for the year 2018-19 in Patna	3,946.93	2018-19	2020-21	46	550.92	1,830.23	2,116.70	*	*
124	IRQP work of Chainwa-Chainpur Road in Km 0 to 6.44 for the year 2018-19 in Chhapra	1,362.70	2019-20	2020-21	79	*	1,110.70	302.55	*	*
125	Widening and Strengthening work Ramgarh - Barora road in km 0 to 7.255 in Bhabhua	1,706.61	2019	2020-21	82	*	1,402.40	304.20	*	*
126	Pabhed Mod-Redbigha-Bosbigha (Km.-0.00 to 7.15) and Link Path Pabheda (K.M.-0.00 to 2.60) Work Year 2018-19 in Patna	3,049.89	2018-19	2020-21	10	500.00	500.00	2,549.89	*	*

Appendices

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision #	Cost of balance work adjusted to inflation
127	Widening & Strengthening of Dinara (NH-30) to Jalhara (SH-17) road under road division, Buxar for the year 2018-19 in Buxar	2,572.08	2019-20	2020-21	81	758.24	1,887.60	500.00	*	*
128	Bajrangbali to Bande Siman via Kasturba Vidyalay work in Samastipur	124.41	2019-20	2020-21	70	59.37	59.37	47.11	*	*
129	MRL01- Rahepur more to Tetarpur via Maniyar tola Mohiuddinpur Chowk work in Samastipur	229.55	2019-20	2020-21	40	24.84	24.84	200.25	*	*
								146,020.61		
								(1460.21 crore)		

** Details not provided by the concerned Divisions/State Government.
(Source: Finance Accounts 2020-21)

Appendix- 3.1
(Reference: Paragraph 3.3.2)
Cases where supplementary provisions proved unnecessary
(₹1 Crore or more in each case)

(₹ in crore)

Sl. No	Number and Name of the Grant	Original Provision	Supplementary Provision	Expenditure	Savings out of Original Provision
1	2	3	4	5	6(3-5)
Revenue (Charged)					
1	13-Interest Payment	12,924.65	26.03	12,484.04	440.61
2	28-High Court of Bihar	182.28	1.31	155.00	27.28
(A) Total Revenue (Charged)		13,106.93	27.34	12,639.04	467.89
Revenue (Voted)					
3	01-Agriculture Department	3,102.81	221.66	1,498.54	1,604.27
4	02-Animal and Fisheries Resource Department	1,178.92	66.20	638.17	540.75
5	04-Cabinet Secretariat Department	380.49	2.28	181.55	198.94
6	08-Art, Culture and Youth Department	169.27	1.60	73.80	95.47
7	09-Co-Operative Department	1,132.63	240.56	894.63	238.00
8	11-BC and MBC Welfare Department	1,641.46	59.11	412.78	1,228.68
9	12-Finance Department	327.61	3.65	184.09	143.52
10	16-Panchayati Raj Department	10,135.21	2,462.63	8,236.01	1,899.20
11	18-Food and Consumer Protection Department	1,579.45	657.44	728.06	851.39
12	20-Health Department	9,129.43	2,284.93	8,520.45	608.98
13	21-Education Department	33,950.48	3,177.54	26,401.69	7,548.79
14	22-Home Department	11,602.49	154.76	9,472.35	2,130.14
15	23-Industries Department	656.74	7.16	367.68	289.06
16	25-Information Technology Department	123.52	52.17	97.12	26.40
17	27-Law Department	915.71	34.54	809.63	106.08
18	29-Mines and Geology Department	53.51	2.65	34.06	19.45
19	30-Minorities Welfare Department	237.24	94.76	204.97	32.27
20	32-Legislature	224.87	7.62	181.91	42.96
21	33-General Administration Department	735.62	58.41	560.42	175.20
22	35-Planning and Development Department	811.90	3.01	485.34	326.56
23	40-Revenue and Land Reforms Department	892.74	469.55	667.49	225.25
24	42-Rural Development Department	15,940.28	1,890.75	9,299.16	6,641.12
25	43-Science and Technology Department	258.50	18.25	216.40	42.10
26	44-Scheduled Castes & Scheduled Tribes Welfare Department	1,720.81	2.50	1,270.24	450.57
27	46-Tourism Department	62.49	17.85	18.69	43.80
28	47-Transport Department	358.69	42.37	217.74	140.95
29	48-Urban Development and Housing Department	7,163.72	2,179.48	5,590.39	1,573.33
(B) Total Revenue (Voted)		1,04,486.59	14,213.43	77,263.36	27,223.23
Total Revenue (A+B)		1,17,593.52	14,240.77	89,902.4	27,691.12

Sl. No	Number and Name of the Grant	Original Provision	Supplementary Provision	Expenditure	Savings out of Original Provision
1	2	3	4	5	6(3-5)
Capital (Charged)					
30	14-Repayment of Loans	7,035.27	18.06	6,880.47	154.80
(C) Total Capital (Charged)		7,035.27	18.06	6,880.47	154.80
Capital (Voted)					
31	01-Agriculture Department	50.00	60.55	0.00	50.00
32	03-Building Construction Department	4,530.40	7.06	1,156.68	3,373.72
33	12-Finance Department	3,911.50	62.47	681.89	3,229.61
34	21-Education Department	1,240.57	230.07	412.06	828.51
35	22-Home Department	481.01	17.22	139.44	341.57
36	23-Industries Department	259.11	43.02	96.91	162.20
37	25-Information Technology Department	150.00	17.00	115.50	34.50
38	35-Planning and Development Department	1,289.66	90.00	735.60	554.06
39	36-Public Health Engineering Department	5,250.00	600.00	4,751.32	498.68
40	41-Road Construction Department	5,068.75	1,346.84	3,203.88	1,864.87
41	43-Science and Technology Department	78.00	10.94	72.05	5.95
42	46-Tourism Department	221.14	8.05	37.72	183.42
43	49-Water Resources Department	2,957.74	1,075.57	1,956.17	1,001.57
44	51-Social Welfare Department	20.19	27.44	0.00	20.19
(D) Total Capital (voted)		25,508.07	3,596.23	13,359.22	12,148.85
Total for Capital(C+D)		32,543.34	3,614.29	20,239.69	12,303.65
Grand Total (A+B+C+D)		1,50,136.86	17,855.06	1,10,142.09	39,994.77

(Source: Appropriation Accounts for the year 2020-21)

Appendix-3.2
(Reference: Paragraph 3.3.3)
Un-necessary re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Account and Description	Original Provision	Supplementary Provision	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
1	2	3	4	5	6	7	8	9	10
1	01	2402-00-102-0004 - Regional Establishment	7.04	0.00	7.04	0.64	6.25	0.00	1.43
2	03	2059-80-001-0011- Horticulture (Establishment)	19.41	0.00	19.41	1.57	9.00	0.00	11.98
3		4059-60-051-0104- Construction and Maintenance of Circuit House	8.69	0.00	8.69	10.50	5.66	0.00	13.53
4	06	2015-00-102-0001- Headquarters Charges and General Establishment	44.34	0.00	44.34	1.69	36.87	0.00	9.16
5		2015-00-106-0005- Expenditure on Paramilitary Forces Deputed in Elections	97.37	25.00	122.37	3.75	111.08	0.00	15.04
6	08	2205-00-103-0101- Archaeology Directorate	2.25	0.00	2.25	2.20	1.16	0.00	3.29
7	20	2210-01-001-0001- Health Directorate	35.58	0.00	35.58	0.55	20.41	0.00	15.72
8		2210-01-110-0002- Darbhanga Medical College Hospital	105.01	19.43	124.44	3.40	106.34	0.00	21.50
9		2210-01-200-0008- Blood Bank	4.49	0.00	4.49	0.53	4.40	0.00	0.62
10		2210-03-103-0001- Primary Health Centre	1,330.52	37.64	1,368.16	8.18	1,191.30	0.00	185.04
11		2210-05-105-0012- Nurses Training	23.03	0.00	23.03	3.42	12.15	0.00	14.30
12		2210-06-104-0001- Drug Control Establishment	24.17	0.00	24.17	1.92	21.76	0.00	4.33
13	21	2202-03-102-0127- Nalanda Open University	1.50	0.00	1.50	33.77	0.00	0.00	35.27
14	22	2055-00-001-0001- Superintendence	83.69	5.46	89.15	10.06	74.65	0.00	24.56
15		2055-00-003-0008- Training School, Dumaron	9.45	0.53	9.98	0.52	8.02	0.00	2.48
16		2055-00-101-0001- Criminal Investigation Department	336.49	0.00	336.49	1.75	231.41	0.00	106.83
17		2055-00-104-0002- Unmounted Military Police	1,344.30	0.00	1,344.30	3.50	1,200.64	0.00	147.16
18		2055-00-114-0002- Computer	5.92	0.00	5.92	0.69	4.57	0.00	2.04

Sl. No.	Grant No.	Head of Account and Description	Original Provision	Supplementary Provision	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
1	2	3	4	5	6	7	8	9	10
19		2070-00-108-0001- Fire Protection Service	117.78	0.00	117.78	8.00	116.38	0.00	9.40
20		2235-02-106-0002- Probation Services	20.61	0.00	20.61	0.68	17.41	0.00	3.88
21	23	2851-00-103-0113- Strengthening of Craft Research Scheme Institution	8.00	3.00	11.00	1.55	6.89	0.00	5.66
22	32	2011-02-103-0002- Legislative Council Secretariat	49.10	7.62	56.72	1.15	50.10	5.30	2.47
23	39	2245-02-101-0016- Grant for relief to the state local Natural disaster	200.00	0.00	200.00	4.35	191.04	0.00	13.31
24		2245-02-109- 0001- Repairs and Restoration of damaged water supply, drainage and sewerage system	2.00	28.00	30.00	8.68	25.91	5.00	7.77
25		2245-02-115-0002- Extraction of salinity/ sand etc. from fishery area	0.01	0.00	0.01	5.00	0.00	0.00	5.01
26		2251-00-090-0017- Disaster Management Department	7.41	0.25	7.66	0.79	5.94	0.00	2.51
27	40	2052-00-090-0017- Revenue and Land Reforms Department	19.19	0.88	20.07	0.79	13.61	0.00	7.25
28	51	2235-02-103-0325- Maternity advantage Plan.	52.48	184.17	236.65	51.00	235.53	0.00	52.12
29		2236-02-789-0204- Integerated Child Development Services (ICDS)	537.25	0.00	537.25	224.78	432.75	303.23	26.05
		Total	4,497.08	311.98	4,809.06	395.41	4,141.23	313.53	749.71

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2020-21)

Appendix- 3.3
(Reference: Paragraph 3.3.3)
Excessive 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	03	2059-01-053-0029- Renovation of buildings of Health Department	0.00	1.25	0.46	0.00	0.79
2	06	2015-00-105-0005- Expenditure on Paramilitary Forces Deputed in Elections	2.35	5.35	4.94	0.00	2.76
3	13	2049-01-305-0001- Expenditure related to Old Loans	20.00	5.50	24.09	0.00	1.41
4	15	2071-01-105-0001- Family Pension to pre 15/11/2000 pensioners	98.15	500.00	445.53	0.00	152.62
5	16	2515-00-001-0001- Headquarters Panchayat Establishment	5.30	4.44	7.64	0.00	2.10
6	20	2210-05-101-0001- Ayurvedic College, Begusarai	11.65	3.02	13.96	0.00	0.71
7	21	2202-03-102-0024- Patliputra University, Patna	312.87	90.00	325.26	0.00	77.61
8	22	2055-00-001-0008- Central Selection Board for appointment of police	23.25	15.00	36.08	0.00	2.17
9		2055-00-003-0006- Bihar Police Academy	21.21	11.26	28.24	0.00	4.23
10		2055-00-109-0012- Expenditure for Police Station	2.00	4.00	3.88	0.00	2.12
11	30	2225-04-277-0103- Bihar State Madrasa Strengthening Scheme	10.00	14.00	14.00	8.00	2.00
12	35	2235-60-200-0117- Mukhya Mantri Nishchaya Swayam Sahayata Yojna	114.50	33.21	125.30	0.00	22.41
13		2235-60-789-0106- Mukhya Mantri Nishchaya Swayam Sahayata Yojna	24.00	6.40	27.40	0.00	3.00
14	39	2235-01-200-0003- Remedy for protection from cold wave	0.50	1.40	0.74	0.00	1.16
15		2245-02-101-0001- Grants in cash to helpless and handicapped persons	2,900.00	500.00	3,005.40	0.00	394.60
16	42	2501-06-789-0302- National Rural Livelihood Mission (NRLM)	155.40	5.66	157.18	0.00	3.88
17	48	2215-02-789-0101- Grants-in-aid to Urban Local Bodies for construction of drainage and sewerage	145.00	96.00	232.61	0.00	8.39
18		2217-01-191-0109- Civil amenities in Urban Areas - Grants-in-aid	70.00	60.00	109.95	0.00	20.05
Total			3,916.18	1,356.49	4,562.66	8.00	702.01

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2020-21)

Appendix-3.4
(Reference: Paragraph 3.3.3)
Cases of Re-appropriation on last day of the Financial year

(₹ in crore)

Sl. No.	Grant No. and name	letter no and date of Department		letter no and date of approval by Finance Department		Amount
		Letter no	Date	Letter no	Date	
1	02-Animal and Fisheries Resources Department	1206	24.03.2021	329	31.03.2021	0.22
2		1249	25.03.2021	340	31.03.2021	0.02
3	03-Building Construction Department	2071	20.03.2021	351	31.03.2021	0.12
4		2077	20.03.2021	349	31.03.2021	0.73
5	18-Food and Consumer Protection Department	03	8.04.2021	06	31.03.2021	5.47
6	20-Health Department	119	24.03.2021	330	31.03.2021	20.48
7		330	24.03.2021	343	31.03.2021	0.05
8	22-Home Department	2898	31.03.2021	348	31.03.2021	2.02
9		2899	31.03.2021	345	31.03.2021	0.06
10		2794	25.03.2021	346	31.03.2021	0.05
11	26-Labour Resource Department	1175	19.03.2021	333	31.03.2021	0.12
12	51-Social Welfare Department	647	19.03.2021	337	31.03.2021	0.06
13		383	25.02.2021	336	31.03.2021	0.40
14		572	12.03.2021	335	31.03.2021	0.26
15		17	23.03.2021	334	31.03.2021	51.00
Total						81.06

(Source: Compilation of letters of surrenders of GoB)

Appendix-3.5

(Reference: Paragraph 3.3.4)

Grants/appropriations with savings of ₹ 100 crore and above of total provision

(₹ in crore)

Sl No	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	per cent expenditure against provision
1	2	3	4	5	6	7	8	9
(A) REVENUE (Charged)								
1	12-Finance Department	972.54	0.00	972.54	0.05	972.49	99.99	0.01
2	13-Interest Payment	12,924.65	26.03	12,950.68	12,484.04	466.64	3.60	96.40
Total Revenue (Charged)		13,897.19	26.03	13,923.22	12,484.09	1,439.13	10.34	89.66
(B) REVENUE (Voted)								
3	01-Agriculture Department	3,102.81	221.66	3,324.47	1,498.54	1,825.93	54.92	45.08
4	02-Animal and Fisheries Resource Department	1,178.92	66.20	1,245.12	638.17	606.95	48.75	51.25
5	03-Building Construction Department	865.32	0.00	865.32	415.36	449.96	52.00	48.00
6	04-Cabinet Secretariat Department	380.49	2.28	382.77	181.55	201.22	52.57	47.43
7	06-Election Department	797.23	250.00	1,047.23	922.73	124.50	11.89	88.11
8	09-Co-Ooperative Department	1,132.63	240.56	1,373.19	894.63	478.56	34.85	65.15
9	11-BC and MBC Welfare Department	1,641.46	59.11	1,700.57	412.78	1,287.79	75.73	24.27
10	12-Finance Department	327.61	3.65	331.26	184.09	147.17	44.43	55.57
11	15-Pension	20,454.11	0.00	20,454.11	19,665.43	788.68	3.86	96.14
12	16-Panchayati Raj Department	10,135.21	2,462.63	12,597.84	8,236.01	4,361.83	34.62	65.38
13	18-Food and Consumer Protection Department	1,579.45	657.44	2,236.89	728.06	1,508.83	67.45	32.55
14	20-Health Department	9,129.43	2,284.93	11,414.36	8,520.45	2,893.91	25.35	74.65
15	21-Education Department	33,950.48	3,177.54	37,128.02	26,401.69	10,726.33	28.89	71.11
16	22-Home Department	11,602.49	154.76	11,757.25	9,472.35	2,284.90	19.43	80.57
17	23-Industries Department	656.74	7.16	663.90	367.68	296.22	44.62	55.38
18	26-Labour Resource Department	859.52	0.67	860.19	438.16	422.03	49.06	50.94
19	27-Law Department	915.71	34.54	950.25	809.63	140.62	14.80	85.20
20	30-Minorities Welfare Department	237.24	94.76	332.00	204.97	127.03	38.26	61.74

Sl No	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	per cent expenditure against provision
1	2	3	4	5	6	7	8	9
21	33-General Administration Department	735.62	58.41	794.03	560.42	233.61	29.42	70.58
22	35-Planning and Development Department	811.90	3.01	814.91	485.34	329.57	40.44	59.56
23	36-Public Health Engineering Department	606.45	468.03	1,074.48	626.92	447.56	41.65	58.35
24	37-Rural Works Department	1,214.89	1,000.00	2,214.89	1,897.72	317.17	14.32	85.68
25	38-Prohibition, Excise and Registration Department	280.48	0.41	280.89	178.65	102.24	36.40	63.60
26	39-Disaster Management Department	4,438.01	4,920.98	9,358.99	6,741.96	2,617.03	27.96	72.04
27	40-Revenue and Land Reforms Department	892.74	469.55	1,362.29	667.49	694.80	51.00	49.00
28	41-Road Construction Department	1,637.36	773.16	2,410.52	1,690.52	720.00	29.87	70.13
29	42-Rural Development Department	15,940.28	1,890.75	17,831.03	9,299.16	8,531.87	47.85	52.15
30	44-Scheduled Castes & Scheduled Tribes Welfare Department	1,720.81	2.50	1,723.31	1,270.24	453.07	26.29	73.71
31	47-Transport Department	358.69	42.37	401.06	217.74	183.32	45.71	54.29
32	48-Urban Development and Housing Department	7,163.72	2,179.48	9,343.20	5,590.39	3,752.81	40.17	59.83
33	49-Water Resources Department	1,095.87	0.00	1,095.87	814.31	281.56	25.69	74.31
34	50-Minor Water Resource Department	411.59	642.75	1,054.34	872.51	181.83	17.25	82.75
35	51-Social Welfare Department	7,974.16	2,996.39	10,970.55	8,794.69	2,175.86	19.83	80.17
Total Revenue (Voted)		1,44,229.42	25,165.68	1,69,395.10	1,19,700.34	49,694.76	29.34	70.66
Total Revenue(A+B)		1,58,126.61	25,191.71	1,83,318.32	1,32,184.43	51,133.89	27.89	72.11
(C) CAPITAL (Charged)								
36	14-Repayment of Loans	7,035.27	18.06	7,053.33	6,880.47	172.86	2.45	97.55
Total Capital (Charged)		7,035.27	18.06	7,053.33	6,880.47	172.86	2.45	97.55
(D) CAPITAL (Voted)								
37	01-Agriculture Department	50.00	60.55	110.55	0.00	110.55	100.00	0.00
38	03-Building Construction Department	4,530.40	7.06	4,537.46	1,156.68	3,380.78	74.51	25.49

Sl No	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	per cent expenditure against provision
1	2	3	4	5	6	7	8	9
39	04-Cabinet Secretariat Department	130.01	0.00	130.01	0.00	130.01	100.00	0.00
40	09-Co-Ooperative Department	35.75	275.89	311.64	175.86	135.78	43.57	56.43
41	10-Energy Department	1,263.93	1,011.04	2,274.97	1,368.96	906.01	39.83	60.17
42	12-Finance Department	3,911.50	62.47	3,973.97	681.89	3,292.08	82.84	17.16
43	16-Panchayati Raj Department	480.00	0.00	480.00	166.40	313.60	65.33	34.67
44	20-Health Department	1,808.25	0.00	1,808.25	645.72	1,162.53	64.29	35.71
45	21-Education Department	1,240.57	230.07	1,470.64	412.06	1,058.58	71.98	28.02
46	22-Home Department	481.01	17.22	498.23	139.44	358.79	72.01	27.99
47	23-Industries Department	259.11	43.02	302.13	96.91	205.22	67.92	32.08
48	30-Minorities Welfare Department	295.00	0.00	295.00	76.82	218.18	73.96	26.04
49	35-Planning and Development Department	1,289.66	90.00	1,379.66	735.60	644.06	46.68	53.32
50	36-Public Health Engineering Department	5,250.00	600.00	5,850.00	4,751.32	1,098.68	18.78	81.22
51	37-Rural Works Department	9,424.00	0.00	9,424.00	3,301.93	6,122.07	64.96	35.04
52	41-Road Construction Department	5,068.75	1,346.84	6,415.59	3,203.88	3,211.71	50.06	49.94
53	46-Tourism Department	221.14	8.05	229.19	37.72	191.47	83.54	16.46
54	48-Urban Development and Housing Department	50.00	200.00	250.00	50.00	200.00	80.00	20.00
55	49-Water Resources Department	2,957.74	1,075.57	4,033.31	1,956.17	2,077.14	51.50	48.50
56	50-Minor Water Resource Department	787.50	0.00	787.50	257.19	530.31	67.34	32.66
Total Capital (Voted)		39,534.32	5,027.78	44,562.10	19,214.55	25,347.55	56.88	43.12
TOTAL CAPITAL(C+D)		46,569.59	5,045.84	51,615.43	26,095.02	25,520.41	49.44	50.56
GRAND TOTAL (A+B+C+D)		2,04,696.2	30,237.55	2,34,933.75	1,58,279.45	76,654.3	32.63	67.37

(Source: Appropriation Accounts for the year 2020-21)

Appendix-3.6

(Reference: Paragraph 3.3.4)

Grants/appropriations with savings more than 20 per cent of total provision

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total provision	Expenditure	per cent utilisation	Savings	Percentage of savings
1	2	3	4	5	6	7	8	9
1	01-Agriculture Department	3,152.81	282.21	3,435.02	1,498.54	43.63	1,936.48	56.37
2	02-Animal and Fisheries Resource Department	1,178.92	69.08	1,248.00	639.99	51.28	608.01	48.72
3	03-Building Construction Department	5,395.72	7.06	5,402.78	1,572.04	29.10	3,830.74	70.90
4	04-Cabinet Secretariat Department	510.50	2.28	512.78	181.55	35.41	331.23	64.59
5	05-Secretariat of the Governor	29.63	0.00	29.63	0.21	0.71	29.42	99.29
6	07-Vigilance Department	42.72	0.00	42.72	29.95	70.11	12.77	29.89
7	08-Art, Culture and Youth Department	169.27	1.60	170.87	73.80	43.19	97.07	56.81
8	09-Co-Operative Department	1,168.38	516.45	1,684.83	1,070.49	63.54	614.34	36.46
9	11-BC and MBC Welfare Department	1,659.96	59.11	1,719.07	413.42	24.05	1,305.65	75.95
10	12-Finance Department	5,211.65	66.12	5,277.77	866.03	16.41	4,411.74	83.59
11	16-Panchayati Raj Department	10,615.21	2,462.63	13,077.84	8,402.41	64.25	4,675.43	35.75
12	17-Commercial Tax Department	196.43	0.00	196.43	131.80	67.10	64.63	32.90
13	18-Food and Consumer Protection Department	1,594.45	657.44	2,251.89	728.06	32.33	1,523.83	67.67
14	20-Health Department	10,937.68	2,284.93	13,222.61	9,166.17	69.32	4,056.44	30.68
15	21-Education Department	35,191.05	3,407.61	38,598.66	26,813.75	69.47	11,784.91	30.53
16	22-Home Department	12,083.50	171.98	12,255.48	9,611.79	78.43	2,643.69	21.57
17	23-Industries Department	915.85	50.18	966.03	464.59	48.09	501.44	51.91
18	24-Information and Public Relation Department	238.18	0.00	238.18	182.97	76.82	55.21	23.18
19	25-Information Technology Department	273.52	69.17	342.69	212.62	62.04	130.07	37.96
20	26-Labour Resource Department	869.52	0.67	870.19	439.66	50.52	430.53	49.48
21	29-Mines and Geology Department	53.51	2.65	56.16	34.06	60.65	22.10	39.35
22	30-Minorities Welfare Department	532.24	94.76	627.00	281.79	44.94	345.21	55.06
23	32-Legislature	226.33	7.62	233.95	182.47	78.00	51.48	22.00

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total provision	Expenditure	per cent utilisation	Savings	Percentage of savings
1	2	3	4	5	6	7	8	9
24	33-Personnel and Administrative Reforms Department	743.35	58.41	801.76	567.29	70.76	234.47	29.24
25	35-Planning and Development Department	2,101.56	93.01	2,194.57	1,220.94	55.63	973.63	44.37
26	36-Public Health Engineering Department	5,856.45	1,068.03	6,924.48	5,378.24	77.67	1,546.24	22.33
27	37-Rural Works Department	10,638.89	1,000.00	11,638.89	5,199.65	44.67	6,439.24	55.33
28	38-Registration, Excise and Prohibition Department	280.48	0.41	280.89	178.65	63.60	102.24	36.40
29	39-Disaster Management Department	4,443.81	4,920.98	9,364.79	6,741.96	71.99	2,622.83	28.01
30	40-Revenue and Land Reforms Department	937.94	469.55	1,407.49	668.47	47.49	739.02	52.51
31	41-Road Construction Department	6,706.11	2,120.00	8,826.11	4,894.40	55.45	3,931.71	44.55
32	42-Rural Development Department	15,955.29	1,890.75	17,846.04	9,314.16	52.19	8,531.88	47.81
33	43-Science and Technology Department	336.50	29.19	365.69	288.45	78.88	77.24	21.12
34	44-SC & ST Welfare Department	1,724.81	2.50	1,727.31	1,270.24	73.54	457.07	26.46
35	45-Sugar Industries Department	118.95	0.83	119.78	46.95	39.20	72.83	60.80
36	46-Tourism Department	283.63	25.90	309.53	56.41	18.22	253.12	81.78
37	47-Transport Department	372.69	42.37	415.06	218.62	52.67	196.44	47.33
38	48-Urban Development and Housing Department	7,213.72	2,379.48	9,593.20	5,640.39	58.80	3,952.81	41.20
39	49-Water Resources Department	4,053.61	1,075.57	5,129.18	2,770.48	54.01	2,358.70	45.99
40	50-Minor Water Resource Department	1,199.09	642.75	1,841.84	1,129.70	61.34	712.14	38.66
41	51-Social Welfare Department	7,994.35	3,023.83	11,018.18	8,794.69	79.82	2,223.49	20.18
TOTAL		1,63,208.26	29,057.11	1,92,265.37	1,17,377.85	61.05	74,887.52	38.95

(Source: Appropriation Accounts for the year 2020-21)

Appendix-3.7

(Reference: Paragraph 3.3.4)

List of Grants indicating persistent savings (₹100 crore and above)
during 2016-17 to 2020-21

(₹ in crore)

Sl. No	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2016-17	2017-18	2018-19	2019-20	2020-21
1	2	3	4	5	6	7
Revenue-Voted						
1	1-Agriculture Department	1,214.66 (42.22)	1,150.72 (41.01)	1,436.00 (44.06)	1,319.44 (38.00)	1,825.93 (54.92)
2	2-Animal and Fisheries Resource Department	133.55 (22.25)	148.73 (19.90)	248.04 (26.51)	336.30 (29.88)	606.95 (48.75)
3	3-Building Construction Department	187.74 (29.91)	102.59 (16.63)	192.56 (24.81)	433.89 (52.13)	449.95 (52.00)
4	4- Cabinet Secretariate Department	135.68 (37.66)	182.47 (42.95)	123.94 (34.56)	219.03 (59.03)	201.22 (52.57)
5	9-Co-Operative Department	117.61 (21.62)	138.21 (14.67)	843.17 (46.26)	1,155.32 (66.35)	478.56 (34.85)
6	11-BC and MBC Welfare Department	921.82 (38.86)	285.23 (19.11)	342.72 (22.04)	174.41 (10.99)	1,287.78 (75.73)
7	12-Finance Department	100.83 (38.82)	119.66 (44.64)	104.75 (34.86)	125.45 (40.21)	147.18 (44.43)
8	15-Pension	3,770.68 (23.17)	5,570.01 (28.04)	650.32 (3.90)	1,402.03 (7.57)	788.67 (3.86)
9	16-Panchayati Raj Department	919.67 (12.45)	607.76 (6.64)	1,836.67 (17.93)	4,686.73 (35.04)	4,361.83 (34.62)
10	18-Food and Consumer Protection Department	1,097.53 (50.74)	1,208.16 (49.93)	255.11 (18.68)	653.10 (48.20)	1,508.83 (67.45)
11	20-Health Department	3,350.96 (41.37)	1,427.99 (19.99)	1,877.89 (22.84)	2,322.97 (25.02)	2,893.91 (25.35)
12	21-Education Department	3,837.45 (16.77)	7,703.21 (24.50)	9,957.93 (26.96)	11,102.36 (29.96)	10,726.33 (28.89)
13	22-Home Department	970.47 (13.55)	866.99 (11.77)	724.29 (8.10)	2,033.64 (18.44)	2,284.89 (19.43)
14	26- Labour Resource Department	273.01 (39.50)	102.51 (22.49)	175.23 (24.13)	208.91 (24.51)	422.03 (49.06)
15	27-Law Department	289.30 (34.98)	204.74 (25.14)	153.84 (16.66)	228.92 (22.96)	140.62 (14.80)
16	33- General Administration Department	169.23 (25.13)	166.51 (30.27)	221.94 (30.75)	226.36 (30.08)	233.61 (29.42)
17	35-Planning and Development Department	1,291.09 (55.48)	1,030.36 (74.05)	156.02 (25.78)	596.72 (68.54)	329.57 (40.44)
18	37-Rural Works Department	432.17 (27.33)	228.19 (14.39)	198.87 (16.53)	545.26 (24.66)	317.17 (14.32)
19	39-Disaster Management Department	1,210.03 (67.09)	1,362.71 (34.39)	3,176.72 (65.92)	3,730.70 (50.74)	2,617.04 (27.96)
20	40-Revenue and Land Reforms Department	363.65 (44.40)	306.85 (35.34)	238.51 (30.14)	369.32 (39.67)	694.80 (51.00)
21	41-Road Construction Department	222.55 (17.66)	476.18 (35.81)	487.94 (34.41)	1,214.66 (58.70)	720.00 (29.26)
22	42-Rural Development Department	4,468.35 (43.48)	5,166.39 (49.82)	6,175.24 (32.58)	8,870.62 (47.79)	8,531.88 (47.85)

Sl. No	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2016-17	2017-18	2018-19	2019-20	2020-21
1	2	3	4	5	6	7
23	44-Scheduled Castes and Scheduled Tribes Welfare Department	497.99 (30.35)	390.28 (27.75)	441.72 (30.16)	474.37 (29.73)	453.07 (26.29)
24	48-Urban Development and housing Department	1,244.82 (26.93)	1,811.89 (35.89)	2,064.28 (38.50)	3,250.51 (52.13)	3,752.81 (40.17)
25	51-Social Welfare Department	1,798.95 (27.08)	2,142.20 (26.02)	3,243.44 (33.97)	2,265.40 (23.52)	2,175.85 (19.83)
Total		29,019.79 (27.70)	32,900.54 (27.26)	35,327.14 (25.61)	47,946.42 (31.52)	47,950.48 (29.34)
Capital-Voted						
26	3-Building Construction Department	1,537.81 (53.43)	2,348.80 (52.93)	1,018.64 (27.76)	3,771.12 (73.14)	3,380.78 (74.51)
27	9- Co-Operative Department	120.67 (71.72)	118.13 (45.98)	230.27 (21.97)	554.00 (98.70)	135.77 (43.57)
28	10-Energy Department	5,330.74 (47.83)	130.74 (1.79)	623.36 (10.72)	1,454.24 (31.80)	906.01 (39.83)
29	20- Health Department	261.23 (23.32)	619.16 (52.87)	481.38 (29.80)	1,259.58 (59.65)	1,162.53 (64.29)
30	35-Planning and Development Department	278.56 (22.24)	587.58 (40.10)	380.40 (20.46)	586.96 (34.82)	644.06 (46.68)
31	41-Road Construction Department	442.80 (7.65)	372.09 (6.26)	192.24 (3.34)	3,614.83 (65.29)	3,211.71 (50.06)
32	49-Water Resources Department	511.32 (23.38)	1,405.44 (35.54)	179.43 (5.89)	3,553.85 (78.83)	2,077.14 (51.50)
Total		8,483.13 (34.58)	5,581.94 (22.77)	3,105.72 (13.62)	14,794.58 (61.31)	11,518.00 (55.48)
Grand Total		37,502.92 (29.00)	38,482.48 (26.50)	38,432.86 (23.91)	62,741.00 (35.60)	59,468.48 (32.28)

(Source: Appropriation Accounts for the year 2016-17 to 2020-21)

Appendix- 3.8

(Reference: Paragraph 3.3.4)

Details of surrender of funds in excess of ₹ 100 crore and above in 2020-21

(₹ in crore)

Sr. No.	Grant No. & Department	Original Provision	Supplementary Provision	Total provision	Actual Expenditure	Savings	Amount Surrendered
1	01- Agriculture	3,152.81	282.21	3,435.02	1,498.54	1,936.48	234.01
2	03- Building Construction	5,395.72	7.06	5,402.78	1,572.04	3,830.74	781.48
3	09- Co-Operative	1,168.38	516.45	1,684.83	1,070.49	614.34	135.23
4	12- Finance	5,211.66	66.12	5,277.77	866.03	4,411.75	3,950.40
5	16- Panchayati Raj	10,615.21	2,462.63	13,077.84	8,402.41	4,675.43	1,067.13
6	18- Food & Consumer Protection	1,594.45	657.44	2,251.89	728.06	1,523.83	639.96
7	21- Education	35,191.05	3,407.61	38,598.66	26,813.75	11,784.91	493.08
8	22- Home	12,083.50	171.98	12,255.48	9,611.79	2,643.69	114.42
9	35- Planning & Development	2,101.56	93.01	2,194.57	1,220.94	973.63	160.51
10	39- Disaster Management	4,443.81	4,920.98	9,364.79	6,741.96	2,622.83	1,066.37
11	41- Road Construction	6,706.11	2,120.00	8,826.11	4,894.40	3,931.71	1,419.73
12	42- Rural Development	15,955.29	1,890.75	17,846.04	9,314.16	8,531.89	671.51
13	48- Urban Development & Housing	7,213.72	2,379.48	9,593.20	5,640.39	3,952.81	275.00
14	49- Water Resources	4,053.61	1,075.57	5,129.18	2,770.48	2,358.70	421.67
15	51- Social Welfare	7,994.35	3,023.83	11,018.18	8,794.69	2,223.49	1,406.35
	Total	1,22,881.21	23,075.12	1,45,956.34	89,940.13	56,016.21	12,836.85

(Source: Appropriation Accounts for the year 2020-21)

Appendix- 3.9

(Reference: Paragraph 3.4.1)

Hundred per cent non-utilisation of funds (₹10 Crore and above)

(₹ in crore)

Sl. No.	Grant No.	Head of accounts and description	Total provision unutilised
1	2	3	4
1	01	2401-00-103-0218-Sub Mission on Seed and Planting Material	20.75
2		2401-00-103-0318-Sub Mission on Seed and Planting Material	12.16
3		2401-00-109-0218-Pradhan Mantri Krishi Sinchai Yojana	33.20
4		2401-00-109-0318-Pradhan Mantri Krishi Sinchai Yojana	19.46
5		2401-00-113-0217-Sub Mission on Agriculture Mechanisation	79.68
6		2401-00-113-0317-Sub Mission on Agriculture Mechanisation	53.12
7		2401-00-789-0245-Sub Mission on Agriculture Mechanisation	15.36
8		2401-00-789-0345-Sub Mission on Agriculture Mechanisation	10.24
9		2415-01-277-0112-Skill development mission	11.62
10		4401-00-051-0101-Establishment of Agriculture Office Buildings	41.50
11		6401-00-190-0002-Loans to Bihar State Agriculture Industry Development Corporation	60.55
12	02	2403-00-101-0201-National Livestock Health and Disease Control Program	22.03
13		2403-00-106-0501-Bihar Aquaculture and Livestock Implementation Project (Bali) (IFD Endowed)	22.00
14		2403-00-106-0212-National Cattle Management	22.03
15		2404-00-191-0201-National Agriculture Development Scheme (RKVY) (ACA)	15.00
16		2405-00-109-0501-Bihar Aqua Culture and Livestock Implementation Project (Bali) (IFAD Sustainable)	17.00
17	03	4059-60-051-0126-Development Management Institute	100.00
18		4408-02-101-0101-Programme for construction of god own for food storage for targeted Public Distribution System	100.00
19		4408-02-101-0102-Construction of food storage god own (NABARD)	50.00
20	04	5053-02-102-0101-Aerodromes	130.01
21	09	2425-00-108-0118-Grants for setting up dryers at PACS / trade boards	18.00
22	10	6801-00-201-0105-Loans to Bihar State Hydro Electric Corporation (NABARD)	10.00
23	12	2054-00-098-0001-Local Fund Audit	32.27
24		4202-01-190-0102-Bihar State Education Finance Corporation	2,975.00
25	13	2049-03-117-0001-Interest on Contributory pension plan for Government employee.	10.00
26	15	2071-01-197-0001-Contribution under retired pension benefit scheme of Teacher	40.00
27		2071-01-198-0001-Contribution under retired pension benefit scheme of Teacher	42.00
28	16	2515-00-800-0114-Other Provision of Panchayati Raj	25.00
29	18	2408-01-101-0201-Inter-State Handling of Food and Fair Price Shop Dealers Margins under NFSA	317.54
30		2408-01-101-0405-N.F.S.A Antargat Khadayno ke Antah Rajyiye Hathanan and fair Price Shop Dealers margin	417.54
31		5475-00-051-0104-Construction of the approach road for godowns under the Department of Food and consumer protection	10.00
32	19	2406-01-105-0104-Pollution Control Board	20.00

Sl. No.	Grant No.	Head of accounts and description	Total provision unutilised
1	2	3	4
33	20	2210-04-200-0203-Medicinal Plant related Mission including National AYUSH Mission	12.00
34		2235-60-110-0204-Social Security for Unorganised Labours including National Health Insurance Scheme	45.00
35		2235-60-110-0305-Ayushman Bharat - National Health Security (AB-NHPM)	100.00
36		4210-01-051-0104-Construction of Government Dispensary in Urban Area	20.00
37		4210-03-105-0112-Auxiliary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	20.00
38		4210-03-105-0119-B.S.C. NARSING COLLEGE (CERTAIN)	15.00
39	21	2202-01-109-0103-Tour for Student of Middle Schools	58.45
40		2202-02-004-0102-Skil	40.00
41		2202-02-052-0103-Upgradation of High School	94.55
42		2202-02-109-0110-Chief Minister Bihar Darshan Yojana	12.00
43		2202-02-109-0207-Rastriya Madhyamik Shiksha Abhiyan (RMSA)	556.63
44		2202-02-109-0307-Rastriya Madhyamik Shiksha Abhiyan (RMSA)	101.33
45		2202-02-789-0207-Comprehensive Education - Secondary Education (Surva Shiksha Abhiyan)	300.00
46		2202-02-789-0307-Comprehensive Education - Secondary Education (Surva Shiksha Abhiyan)	200.00
47		2202-02-796-0209-Comprehensive Education - Secondary Education (Surva Shiksha Abhiyan)	25.00
48		2202-02-796-0309-Comprehensive Education - Secondary Education (Surva Shiksha Abhiyan)	18.81
49		2202-04-200-0204-Rashtriya Siksha Mission-Sakshar Mission	66.87
50		2202-04-200-0304-National Mission on Education - Sakshar Bharat	44.58
51		4202-01-201-0105-Primary School Building	375.00
52		4202-01-201-0106-Water life greenery	50.00
53		4202-01-202-0109-Building of Government High School	105.00
54		4202-01-202-0112-Education Building	15.00
55		4202-01-202-0113-Simultalla Residential School	50.00
56		4202-01-202-0115-	23.00
57		4202-01-203-0108-Opening Govt. College.	10.00
58		4202-01-789-0101-Building Construction of Government and Government Recognised Secondary School	100.00
59	22	4055-00-051-0304-National Scheme for modernisation of Police and other forces	14.42
60	23	2852-80-102-0110-Industrial Area Development Authority	10.00
61		4885-02-050-0101-Land Acquisition for Industrial Development	50.00
62		6851-00-103-0001-Bihar State Handloom / Power loom / Hand Slip Development Corporation	14.00
63		6857-01-190-0001-Loans to Bihar State chemical and pharmaceutical Corporation Ltd.	11.60
64		6860-01-190-0001-Loans to Bihar State Textiles Corporation	16.40
65	35	4070-00-051-0210-Border Area Development Programme (BADP)	51.09
66		4070-00-051-0310-Border Area Development Programme (B.A.D.P)	21.80
67		4070-00-789-0302-Border Area Development Programme (B.A.D.P)	12.27
68	39	2245-02-112-0104-Purchase of Communication Equipment's	12.00
69		2245-02-800-0008-Damaged Electric System	12.00

Sl. No.	Grant No.	Head of accounts and description	Total provision unutilised
1	2	3	4
70	40	2029-00-103-0206-National Land Records Management Programme (NLRMP)	86.35
71		3454-01-101-0403-Census 2021	126.55
72	41	5054-03-101-0104-Chief Minister Bridge Construction Scheme.	20.00
73		5054-03-337-0211-Special Assistance (BRG Path)	155.00
74	42	2215-02-105-0103-Lohiya Swachchhata Yojana	200.00
75		2216-03-105-0107-Chief Minister Rural Housing Scheme	167.51
76		2216-03-789-0105-Chief Minister Rural Housing Scheme	250.00
77		2216-03-789-0202-Indira Awas Yojana (IAY)	1,762.62
78		2216-03-796-0202-Indira Awas Yojana (IAY)	60.78
79		2515-00-102-0218-Shayama Prasad Mukherjee Rurban Mission.	79.20
80		2515-00-102-0318-Shayama Prasad Mukherjee Rurban Mission.	20.00
81		44	2225-01-102-0216-Pradhan Mantri Adarsh Gram Yojana (PMAGY)
82	2225-01-277-0219-Post Matric Stipend		60.00
83	45	2852-08-789-0101-Economic Assistance	11.20
84	48	2215-01-796-0102-Grants-in-aid to Local Bodies for supply of drinking water	10.00
85		2217-01-789-0205-Sabke Liye Awas (Urban) Mission.	48.00
86		2217-03-051-0201-Clean India Campaign	190.10
87		2217-03-051-0204-Smart City Mission Yojana	420.00
88		2217-03-051-0301-Clean India Campaign	50.00
89		2217-03-192-0106-Grants-in-aid to Urban Bodies/Authorities and Institutions equivalent thereof for preparation of project report relating to Urban Basic Infrastructure Problems	25.00
90		2217-03-193-0105-Regarding Urban Basic Infrastructure	20.00
91		2217-03-193-0113-Special cleanliness grant	17.00
92		2217-05-001-0101-For e-governance / Urban Improvement Programs and its Equivalent Programs	15.00
93		2217-05-001-0107-Grants-in-Aid to Municipal Bodies/Authorities and their Equivalent Institutions for preparation of Project Reports related to Urban Infrastructure Problems	10.00
94		2217-80-001-0501-Bihar Urban Development Project (EAP)	143.00
95		2217-80-192-0009-Grants in the light of Professional Tax	25.74
96		2217-80-193-0008-Grants in the light of Professional Tax	15.66
97		49	4700-80-051-0310-North Koyal Reservoir Project (NABARD LTIF)
98	51	2235-02-101-0223-Scheme for persons with Disabilities (SIPDA)	18.00
99		2235-02-103-0219-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	15.00
100		2235-02-104-0110-Bihar Social Protection Project	50.00
101		4235-02-102-0208-Integrated Child Development Services (ICDS)	27.35
102		4235-02-102-0308-Integrated Child Development Services (ICDS)	20.23
		Total	11,646.15

(Source: Detailed Appropriation Accounts, 2020-21)

Appendix- 3.10
(Reference: Paragraph 3.4.4)
Rush of Expenditure in the month of March 2021

(₹ in crore)

Sl. No.	Grant No. and name of the Department	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total expenditure during 2020-21	Expenditure incurred in March 2021	Percentage of total expenditure w.r.t. expenditure during	
								January – March 2021	March 2021
1	2	3	4	5	6	7	8	9	10
1	01-Agriculture Department	97.33	208.58	411.83	780.80	1498.54	615.89	52.10	41.10
2	03-Building Construction Department	87.02	223.35	375.92	885.76	1572.05	512.72	56.34	32.61
3	06-Election Department	9.05	23.33	359.30	531.04	922.73	303.13	57.55	32.85
4	11-BC and MBC Welfare Department	5.19	2.29	2.61	403.34	413.42	400.85	97.56	96.96
5	14-Repayment of Loans	1577.43	836.15	1017.77	3449.12	6880.47	1627.25	50.13	23.65
6	30-Minorities Welfare Department	11.55	42.00	40.95	187.28	281.79	165.23	66.46	58.64
7	31-Parliamentary Affairs Department	0.58	0.56	0.50	5.24	6.87	5.03	76.20	73.15
8	37-Rural Works Department	1278.13	136.00	324.31	3461.22	5199.65	1663.17	66.57	31.99
9	43-Science and Technology Department	36.38	42.34	53.82	155.91	288.45	105.46	54.05	36.56
10	44-Scheduled Castes & Scheduled Tribes Welfare Department	47.65	114.58	118.79	989.22	1270.24	943.63	77.88	74.29
11	45-Sugar Industries Department	3.27	3.29	4.33	36.05	46.95	33.90	76.80	72.22
12	48-Urban Development and Housing Department	1005.53	546.58	1037.23	3051.05	5640.39	2590.56	54.09	45.93
13	50-Minor Water Resource Department	119.47	66.28	41.57	902.38	1129.70	870.38	79.88	77.04
	TOTAL	4278.59	2245.32	3788.94	14838.40	25151.25	9837.20	59.00	39.11

(Source: Monthly Appropriation Accounts 2020-21)

Appendix- 3.11
(Reference: Paragraph 3.4.4)
Hundred per cent Expenditure incurred in March 2021
(₹ one crore and above in each case)

(₹ in crore)

Sl. No.	Grant No.	Head of accounts and description	100 per cent Expenditure During March
1	2	3	4
1	02	2403-00-789-0111-Hospital dispensary and other establishment	1.81
2		2403-00-789-0102-Back Yard Poultry Farm Scheme	1.00
3		4403-00-102-0101-Frozen Semen Bank Opening	1.82
4	09	2401-00-110-0107-Premium Grant to State Crop Insurance Fund for pilot seasonal based crop scheme	28.07
5		2401-00-110-0104-Grants to State Crop Insurance Fund for compensation of insured crops of farmers under National Agriculture Insurance Scheme	5.46
6		4425-00-051-0303-Rashtriya Krishi Vikash Yojana (RKVY) (ACA)	4.96
7	10	4801-05-796-0101-Bihar State Power (Ho.) co. Ltd.	1.33
8		6801-00-201-0101-Loans to Bihar State Hydro Electric Corporation	5.79
9	11	2225-03-277-0214-Pre-Matric Scholarship.	16.19
10		2225-03-277-0314-Pre-Matric Scholarship.	16.19
11		2225-03-277-0215-Post-Entrance Scholarship.	56.99
12	13	2049-03-104-0001-Interest on General Provident Funds	450.00
13		2049-03-104-0002-Interest on All India Administrative Service Provident Funds	13.50
14		2049-03-108-0001-Interest on Insurance and Pension Fund	430.00
15	14	6003-00-101-M0062-8.38% Bihar Govt. Stock 2021	600.00
16	15	2071-01-106-0001-Due contribution to Judges of High Court under Article 290 of the Constitution of India	4.68
17	16	2515-00-789-0214-National Rural Swaraj Campaign (RGSA)	1.57
18		2515-00-800-0112-Different items of Gram Kutuchery	2.81
19	18	3456-00-103-0101-Supply of food on economic rate to B.P.L Families	9.05
20	19	3435-04-101-0001-Pollution Control	10.00
21	20	2210-01-103-0301-Upgradation of IGIMS under Prime Minister's Health Protection (PMSSY) Phase-5 (B)	8.00
22		2210-02-200-0202-Medicinal Plant related mission including National AYUSH Mission	5.17
23		2210-02-200-0302-Medicinal Plant related mission including National AYUSH Mission	1.00
24		2210-05-200-0002-State Health and Family Welfare Institution	1.91
25		4210-01-110-0110-Indira Gandhi Institute of Cardiology, Patna	10.00
26		4210-03-105-0220-National Programme of Prevention and Management for Burn Injury (NPPMBI)	2.69
27		2202-01-102-0102-Compensation to recognised Private Schools in the light of Right to Education Act, 2009	22.66
28		2202-01-109-0102-Chief Minister Girls Uniform Scheme	55.00
29		2202-01-789-0102-Chief Minister Uniform Scheme	5.35
30	21	2202-02-110-0002-Sainik School	3.66
31		2202-02-110-0006-Simultala Residential School	4.48

Sl. No.	Grant No.	Head of accounts and description	100 per cent Expenditure During March
1	2	3	4
32	21	2202-02-110-0007-Assistance to Non Government Schools	225.40
33		2202-03-102-0028-Aryabhata Knowledge University	8.00
34		2202-03-107-0108-Chief Ministers Girls Incentive Schemes (Intermediate Passed)	375.95
35		2202-04-200-0203-Support for Educational Development to Teachers Training along with Adult Education	4.54
36		2202-04-789-0202-Support for Educational Development to Teachers Training along with Adult Education	1.16
37		2202-80-004-0011-Lalit Narayan Mishra Institute of Economic Development and Social Changes	2.50
38		4202-01-203-0207-National Higher Education Abhiyan.	16.20
39		22	4055-00-210-0402-Prevention of cybercrime against women and children(CCPWC)
40	4070-00-051-0113-Construction of building of Home Guard		1.10
41	23	2851-00-102-0106-Udyog Mitra	1.53
42		2851-00-103-0113-Strengthening of Craft Research Scheme Institution	6.89
43		2851-00-108-0101-Powerloom Scheme	5.00
44		2852-80-102-0150-Establishment of Central Institute of Plastic Engineering and Technology	3.96
45		2852-80-102-0135-Establishment of Entrepreneurs Development Scheme	6.57
46	30	2225-04-050-0101-Maulana Azad Nationals Urdu Vishwidyala, Darbhanga	30.38
47		2225-04-277-0101-Post Matric Scholarship	30.00
48		5465-01-190-0104-Capital share in form of share capital of Bihar State Minority Financial Corporation	35.64
49	31	2011-02-101-0201-National E-Vidhan Application (NEVA)	1.92
50		2011-02-101-0301-National E-Vidhan Application (NEVA)	1.28
51	33	2070-00-003-0006-Bihar Institute of Public Administration and Rural Development (BIPARD)	3.16
52	35	4515-00-102-0203-Additional Central Assistance (ACA) for Left Wing Extremism (LWE) Districts	80.00
53	37	4515-00-103-0216-Pradhan Manti Gram Sadak Yojana (PMGSY)	1.13
54	38	2030-02-101-0001-Cost of Stamps received from Central Stamp Depot, Nasik Road	7.22
55	39	2245-02-106-0001-Repairs and Restoration of damaged roads and bridges	3.94
56		2245-05-101-0001-Natural Disaster Fund	2,441.17
57	40	3604-00-200-0001-Payment of cess to District Councils on the basis of annual evaluation of land	1.96
58	41	3054-80-797-0101-Transfer from Central Road Fund	649.09
59	42	2515-00-003-0101-Bihar Rural Development Training Institution	1.73
60	44	2225-01-190-0001-Bihar State Scheduled Castes Co-operative Development Corporation, Patna	6.44
61		2225-01-198-0101-Scholarship/Stipend	250.92
62		2225-01-277-0222-pre matric scholarship for SC students	25.00
63		2225-02-102-0202-Special Central Assistance for Schedule Tribes	11.46
64		2225-02-102-0105-For development of Scheduled Tribes	2.00
65		2225-02-197-0101-Scholarship/Stipend	6.05

Sl. No.	Grant No.	Head of accounts and description	100 per cent Expenditure During March	
1	2	3	4	
66	44	2225-02-198-0101-Stipend/Scholarship	18.55	
67		2225-02-277-0216-Post-Matric Scholarship	3.00	
68		2225-02-277-0217-Pre-Matric Scholarship for Students of Scheduled Tribes	8.05	
69		2225-02-796-0125-Development of Tharuhat Area	2.00	
70	48	2215-01-192-0103-Water life greenery	3.50	
71		2215-01-796-0103-Grants-in-aid to Municipal Councils for supply of drinking water	5.50	
72		2217-01-001-0002-Patna Metropolitan Area Authority.	5.99	
73		2217-01-796-0201-Sabke Liye Awas (Urban) Mission	1.04	
74		2217-03-191-0113-LAND ACQUISITION.	5.68	
75		2217-03-192-0114-Special cleanliness grant	20.00	
76		2217-03-193-0104-Civil amenities in Civil Areas	3.35	
77		2217-03-193-0103-Grants-in-aid to Urban Local Bodies for Transport	9.34	
78		2217-80-191-0016-Grants in the light of Professional Tax	32.55	
79		2217-80-191-0003-Grants-in-aid to Municipal Corporations for payment of arrear Electric bills	700.00	
80		3475-00-108-0202-National Urban Livelihood Mission	22.62	
81		3475-00-789-0202-National Urban Livelihood Mission	6.95	
82		49	4700-80-005-0101-Survey and Research (Establishment)	2.32
83		50	2702-02-005-0002-Maintenance of lift irrigation schemes	45.95
84	2702-03-103-0002-Government Tube wells		650.00	
85	51	2235-03-101-0102-Indira Gandhi National Disability Pension Scheme	2.00	
86		2235-03-102-0203-National Family Benefit Scheme	1.00	
87		2235-03-789-0303-Indira Gandhi National Disabled Pension Scheme	2.00	
		Total	7,583.75	

(Source: Appropriation Accounts 2020-21)

Appendix- 3.12
(Reference: Paragraph 3.4.5)
Withdrawals from Contingency fund for non-contingent expenditure

(₹ in crore)

Sl. No.	Major Head	Name of Department	Purpose	Amount
1	2	3	4	5
1	2013	Council of Ministers	Amount for payment of electricity bill to Honourable Minister.	0.80
2	2014	Administration of Justice	For payment of honorarium to Contract based employee DEO in Civil Courts with reference to 14th Finance Commission recommendation.	12.72
3		Administration of Justice	For implementation of E-Court Mission Mode Project for payment of honorarium to technical staff in Civil Courts and record digitization of honourable High Court, Patna.	1.31
4		Administration of Justice	Advance for honorarium to the Presiding Officers and Class C/D employees in various Judicial Board.	4.50
5	2029	Land Revenue	Amount for payment of honorarium for newly employed contract worker under Bihar special surveys and arrangements programme.	178.67
6	2049	Interest Payments	Amount for Interest payment of National Cooperative Development Nigam, New Delhi.	26.03
7	2052	Secretariat-General Services	To purchase a car via GeM portal for office use to Honourable Dy.CM.	0.17
8		Secretariat-General	To purchase an Innova Car for the use of the Secretary (Resources), Bihar via GeM Portal	0.18
9		Secretariat-General	Advance for employed Workers/ officers payment for salary in Bihar Administrative Improvement Mission Society.	58.00
10	2070	Other Administrative	Advance Payment of Services Salary etc. of newly employed staff of Divisional Hindi Training Center, Patna.	0.07
11	2202	General Education	To provide incentive to Minority Students under CM student incentive scheme.	34.00
12	2215	Water Supply and Sanitation	Advance under Request No. 42 of Rural Development Deptt. for creation of Clean India Mission as a part of State Item. Total Item under Grant No. 42 is 41816.66 Lakh.	8.36
13		Water Supply and Sanitation	Advance under Request No. 42 of Rural Development Deptt. for creation of Clean India Mission as a part of State Item. Total Item under Grant No. 42 is 41816.66 Lakh.	83.63
14		Water Supply and Sanitation	Advance under Request No. 42 of Rural Development Deptt. for creation of Clean India Mission as a part of State Item.	326.17
15	2225	Welfare of SC, ST, OBC and Minorities	Development and expansion of branch premises creation of basic facilities and Minority Welfare Hostel in Maulana Azad National Urdu University, Laheriasarai, Darbhanga.	30.38

Sl. No.	Major Head	Name of Department	Purpose	Amount
1	2	3	4	5
16	2404	Dairy Development	Sanction for completing 10 projects being set up by Milk Associations subordinate of COMFED under State Scheme.	47.70
17	2406	Forestry and Wildlife	Advance of Rs. 2151.17 Lac for Financial Year 2020-21 for implementation to scheme related to "State Campa Scheme.	21.51
18		Forestry and Wildlife	Advance of Rs.864.40 Lac for Financial Year 2020-21 for implementation to scheme related to "State Campa Scheme.	8.64
19		Forestry Life and Wild	For implementation of Schemes according to Annual Work Scheme approved by Govt. of India	135.00
20		Forestry Life and Wild	Sanction received in the light of National Authority, Govt. of India, New Delhi L.No. NA-5/1/2020-NA and Deptt. Sanction No. 2222 Dated 27/07/2020.	77.54
21		Forestry and Wildlife	Sanction received in the light of National Authority, Govt. of India, New Delhi L.No. NA-5/1/2020-NA and Deptt. Sanction No. 2222 Dated 27/07/2020.	2.56
22	2425	Co-operation	Amount for setting up of agriculture plant bank in Packs for CM green farming plant scheme.	219.53
23	3451	Secretariat-Economic Services	To purchase a new Innova Car to the Principal Secretary, Sugar Cane Industry, Bihar, Patna.	0.20
24		Secretariat-Economic Services	Liability payment in favour of Bihar State Electronics Development Limited, Patna.	11.00
25	4215	Capital Outlay on Water Supply and Sanitation	Advance for expenditure under CM Rural drinking determination plan.	48.00
26		Capital Outlay on Water Supply and Sanitation	Advance for expenditure under CM Rural drinking determination plan.	3.00
27		Capital Outlay on	Advance for Water Supply and expenditure under Sanitation CM Rural drinking determination plan.	249.00
28	4700	Capital Outlay on Major Irrigation	Advance for Main Construction work in Irrigation project.	456.00
29	5475	Capital Outlay on other General Economic Services	Amount for re registration of Regional Rural Banks employed in Bihar.	33.52
30		Capital Outlay on other General Economic Services	Payment of Rs.19.95 Crore for the reprocess assistance of working regional Banks for Financial Year 2020-21.	19.95
31	6003	Internal Debt of the State Government	Amount for payment of Internal Loan of National Cooperative Development Nigam, New Delhi.	18.05
32	6425	Loans for Co-operation	Amount for setting up of agriculture plant bank in Packs for CM green farming plant scheme.	219.53
Total				2,335.72

(Source: Records of Finance Department, Government of Bihar)

Appendix- 3.13						
(Reference: Paragraph 3.6.1.2)						
Details of Dropped Road Projects including State scheme						
Sl. No.	Year	PMGSY	MMGSY		GTSNY (Gramin Tola Sampark Nishchay Yojna)	Total
			MMGSY	MMGSY NABARD		
1	2006-07	-	-	12	-	12
2	2007-08	-	-	06	-	06
3	2008-09	-	-	01	-	01
4	2009-10	-	-	-	-	-
5	2010-11	-	-	-	-	-
6	2011-12	-	-	-	-	-
7	2012-13	-	-	02	-	02
8	2013-14	-	08	-	-	08
9	2014-15	-	29	-	-	29
10	2015-16	-	11	01	-	12
11	2016-17	41	16	-	04	61
12	2017-18	-	23	04	16	43
13	2018-19	-	11	02	29	42
14	2019-20	79	16	-	-	95
15	2020-21	75	2	-	-	77
	Total	195	116	28	49	388

(Source: Records of Rural works Department, Government of Bihar)

Appendix- 3.14					
(Reference: Paragraph 3.6.1.2)					
NQM reports of PMGSY 2016-17 to 2020-21					
Sl. No.	Satisfactory	Satisfactory Required Improvement	Unsatisfactory	Unsatisfactory (per cent)	Total
Completed Works					
1	674	127	114	12.46	915
Ongoing Works					
2	1643	388	337	14.23	2368
Maintenance					
3	633	195	565	40.56	1393
Bridge					
4	224	60	13	4.38	297
Total			1029		4973

(Source: Records of Rural works Department, Government of Bihar)

Appendix- 3.15
(Reference: Paragraph 3.6.1.3)
Capital Expenditure under PMGSY

(₹ in crore)

Sl. No.	Booking of expenditure	Heads of Accounts	Financial Years					Total
			2016-17	2017-18	2018-19	2019-20	2020-21	
1	Capital expenditure booked in Appropriation Accounts of GoB.	37-4515-00-103-0316 & 0216	4,956.76	2,242.74	100.00	40.00	234.26	7,573.76
2	Capital expenditure as per OMMAS of PMGSY	37-4515-00-103-0316 & 0216	3,276.24	1,539.64	1,789.59	1,172.87	1,680.60	9,458.94
	Difference		1,680.52	703.10	(-1,689.59)	(-1,132.87)	(-1,446.34)	(-1,885.18)

(Source: Appropriation Accounts compared with the Records of Rural works Department)

Appendix- 3.16

(Reference: Paragraph 3.6.1.3)

Table-I Revenue Expenditure of RWD on Road Maintenance

(*₹ in crore*)

Sl. No.	Booking of expenditure	Heads of Accounts	Financial Years				
			2016-17	2017-18	2018-19	2019-20	2020-21
1	Road maintenance expenditure booked in Appropriation Accounts of GoB.	37-3054 & 37-2245	966.57	1157.43	780.70	1,441.91	1,683.93
2	Road maintenance expenditure as per BRRDA	37-3054 & 37-2245	85.85	260.38	295.64	521.11	Data not provided
Difference			880.72	897.05	485.06	920.80	N.A
Total of Difference			3,183.63				

(Source: Appropriation Accounts compared with the Records of Rural works Department, GoB)

Table-II Capital Expenditure of RWD

(*₹ in Crore*)

Sl. No.	Booking of expenditure	Heads of Accounts	Financial Years				
			2016-17	2017-18	2018-19	2019-20	2020-21
1	Capital expenditure booked in Appropriation Accounts of GoB.	37-4515	7,748.97	6,396.35	2,951.29	1,883.27	3,301.93
2	Capital expenditure as per BRRDA	37-4515	5,195.63	3,621.44	4,573.51	4,009.72	Data not provided to audit
Difference			2,553.34	2,774.91	(-)1,622.22	(-)2,126.45	N.A
Total of Differences			5,328.25-3,748.67=1,579.58				

(Source: Appropriation Accounts compared with the Records of Rural Works Department, GoB)

Appendix- 3.17
(Reference: Paragraph 3.6.1.3)
Details of incorrect bookings of five years (2016-17 to 2020-21)

(₹ in crore)

Year wise							
Sl. No.	Particulars	Bill Code	2016-17	2017-18	2018-19	2019-20	2020-21
1	Salary	37-4515-00-103-0101-01	62.18	62.18	42.14	64.47	61.76
2	Medicals Reimbursement	37-4515-00-103-0101-06	0.40	0.40	0.02	0.40	0.40
3	Transport	37-4515-00-103-0101-11	0.70	0.70	0.19	0.70	0.70
4	Office expenditure	37-4515-00-103-0101-13	4.86	4.75	2.75	5.71	4.80
5	Rent, Rates & Taxes	37-4515-00-103-0101-14	0.70	0.70	0.06	0.70	0.50
6	Other Administrative Exp.(Training)	37-4515-00-103-0101-20	0.05	0.05	0.00	0.05	0.05
Total			68.89	68.78	45.16	72.03	68.21
Grand Total			323.07				

(Source: Records of Rural works Department, GoB)

Appendix- 3.18
(Reference: Paragraph 3.7.1)
Department wise Gender Budget provision under
Category 'A' & Category 'B' during 2020-21

(₹ in crore)

Sl. No.	Grant No. and Department	Gender Budget 2020-21		Category A Schemes		Category B Schemes		Total Expenditure (A+B)
		No. of Schemes	Budget Estimate	No. of Schemes	Expenditure	No. of Schemes	Expenditure	
1	01- Agriculture	114	2,384.22	0	0.00	114	715.37	715.37
2	03- Building Construction	5	465.00	0	0.00	5	230.50	230.50
3	08- Art, Culture and Youth	4	68.82	0	0.00	4	20.65	20.65
4	11- Backward Class and Most Backward Class Welfare	12	1,654.94	1	15.04	11	768.32	783.36
5	16- Panchayati Raj	9	551.00	0	0.00	9	275.50	275.50
6	18- Food and Consumer Protection	0	601.42	0	0.00	0	0.00	0.00
7	20- Health	29	3,657.74	9	891.87	20	1,071.27	1,963.14
8	21- Education	90	26,510.57	12	1,035.15	78	7,639.50	8,674.65
9	22- Home	1	356.23	1	0.50	0	0.00	0.50
10	23- Industry	7	675.90	0	0.00	7	132.80	132.80
11	26- Labour Resources	9	382.64	2	15.26	7	110.21	125.47
12	30- Minority Welfare	7	329.00	1	2.00	6	85.55	87.55
13	36- Public Health & Engineering (PHED)	19	4,631.00	0	0.00	19	1,389.30	1,389.30
14	40- Revenue & Land Reforms	3	45.20	3	45.20	0	0.00	45.20
15	42- Rural Development	39	15,320.33	17	8,977.92	22	3,694.43	12,672.35
16	43- Science and Technology	3	117.25	3	117.25	0	0.00	117.25
17	44- SC & ST Welfare	38	1628.15	0	0.00	38	557.27	557.27
18	46- Tourism	1	221.14	0	0.00	1	110.57	110.57
19	48- Urban Development & Housing	54	3,323.10	0	0.00	54	998.78	998.78
20	51- Social Welfare	76	7,130.42	31	801.74	45	3,474.31	4,276.05
	Total	520	70,054.07	80	11,901.94	440	21,274.33	33,176.27

(Source : Gender Budget document and Appropriation Accounts 2020-21)

Appendix- 3.19
(Reference: Paragraph 3.7.1)
Gender Budget provisions under Category 'A'
in two departments during 2020-21

(₹ in crore)

I Rural Development Department

Sl. No.	Bill Code - Schemes	Budget Estimate	Gender Budget	Net Budget as per AA	Expenditure as per AA	Percent Expenditure
1	42-2216031020101- Chief minister's accommodation purchase scheme	1.20	1.20	1.20	0.00	0.00
2	42-2216031050106- Chief Minister Centenary Indira Awaas Renovation Scheme	0.01	0.01	0.01	0.00	0.00
3	42-2216031050107- Chief Minister Rural Housing Scheme	167.51	167.51	167.51	0.00	0.00
4	42-2216031050202- Indira Awaas Yojana (IAY)	4,254.59	4,254.59	4,385.52	1,885.32	42.99
5	42-2216031050302- Indira Awaas Yojana (IAY)	2,049.98	2,049.98	2,923.64	2,842.16	97.21
6	42-2216037890103- Chief Minister Indira Awas upgradation	0.01	0.01	0.01	0.00	0.00
7	42-2216037890104- Chief minister's accommodation purchase scheme	2.40	2.40	2.40	0.00	0.00
8	42-2216037890105- Chief Minister Rural Housing Scheme	250.00	250.00	250.00	0.00	0.00
9	42-2216037890202- Indira Awaas Yojana (IAY)	1,762.62	1,762.62	1,762.62	0.00	0.00
10	42-2216037890302- Indira Awaas Yojana (IAY)	0.01	0.01	0.01	0.00	0.00
11	42-2216037960103- Chief Minister accommodation purchase scheme	0.40	0.40	0.40	0.00	0.00
12	42-2216037960104- Chief Minister Rural Housing Scheme	5.00	5.00	5.00	0.00	0.00
13	42-2216037960202- Indira Awaas Yojana (IAY)	60.78	60.78	60.78	0.00	0.00
14	42-2216037960302- Indira Awaas Yojana (IAY)	0.01	0.01	0.01	0.00	0.00
15	42-2515001020517- Bihar Rural Livelihood Project (World Bank Aided-for Rural Development Department)	296.38	296.38	296.38	234.14	79.00
16	42-2515007890510- Bihar Rural Livelihood Project (World Bank Aided-for Rural Development Department)	122.79	122.79	122.79	97.01	79.00
17	42-2515007960517- Bihar Rural Livelihood Project (World Bank Aided-for Rural Development Department)	4.23	4.23	4.23	3.34	78.98
	Total	8,977.92	8,977.92	9,982.51	5,061.97	50.71

II Social Welfare Department

Sl. No.	Bill Code - Schemes	Budget Estimate	Gender Budget	Net Budget as per AA	Expenditure as per AA	Percent Expenditure
1	51-2235021010111- Training of Regional Officers for different Institutions	0.10	0.10	0.10	0.06	63.83
2	51-2235021020116- Parwarish	22.00	22.00	22.00	22.00	100.00
3	51-2235021020224- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	4.34	4.34	4.34	2.59	59.80
4	51-2235021020226- National Krech Scheme	0.60	0.60	0.60	0.00	0.00
5	51-2235021020324- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	0.00	0.00	3.11	1.93	62.22
6	51-2235021020326- National Krech Scheme	0.30	0.30	0.30	0.00	0.00
7	51-2235021030003- Bihar State Women Commission	2.50	2.50	4.74	3.86	81.53
8	51-2235021030105- Women Development Corporation- Grants-in-aid	5.00	5.00	5.00	3.25	65.00
9	51-2235021030109- Chief Minister Girls Marriage Scheme	23.83	23.83	23.83	23.37	98.08
10	51-2235021030110- Nari Shakti Yojana	0.00	0.00	0.00	0.00	0.00
11	51-2235021030111- Kanya Suraksha Yojana	40.00	40.00	40.00	26.00	65.00
12	51-2235021030219- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	15.00	15.00	15.00	0.00	0.00
13	51-2235021030225- Maternity advantage Plan.	24.24	24.24	24.24	9.90	40.84
14	51-2235021030319- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	0.00	0.00	0.00	0.00	0.00
15	51-2235021030325- Maternity advantage Plan.	52.48	52.48	236.65	235.53	99.53
16	51-2235021040001- State House and Protection Shelter-Home	2.19	2.19	2.19	1.80	82.38
17	51-2235027890107- Chief Minister Girls Marriage Scheme	36.91	36.91	36.91	5.77	15.63
18	51-2235027890108- Chief Minister Women Power Scheme	0.00	0.00	0.00	0.00	0.00
19	51-2235027890109- Chief Minister Girl Security Scheme	40.00	40.00	40.00	26.00	65.00
20	51-2235027890312- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	0.00	0.00	0.65	0.65	99.87
21	51-2235027890313- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	0.00	0.00	0.00	0.00	0.00

Sl. No.	Bill Code - Schemes	Budget Estimate	Gender Budget	Net Budget as per AA	Expenditure as per AA	Percent Expenditure
22	51-2235027960123- Chief Minister Girls Marriage Scheme	6.26	6.26	6.26	0.57	9.06
23	51-2235028000002- Inter-caste marriage	5.00	5.00	10.00	3.66	36.60
24	51-2235031010103- Indira Gandhi National Widow Pension Scheme	0.70	0.70	45.70	17.28	37.81
25	51-2235031010203- Indira Gandhi National Widow Pension Scheme	176.00	176.00	184.00	182.00	98.91
26	51-2235031010303- Indira Gandhi National Widow Pension Scheme	33.00	33.00	63.56	63.56	100.00
27	51-2235037890102- Indira Gandhi National Widow Pension Scheme	0.30	0.30	0.30	0.00	0.00
28	51-2235037890202- Indira Gandhi National Widow Pension Scheme	74.00	74.00	74.00	74.00	100.00
29	51-2235037890302- Indira Gandhi National Widow Pension Scheme	7.00	7.00	7.00	7.00	100.00
30	51-2235601020105- Lakshmibai Social Security Pension Scheme	182.00	182.00	265.00	281.50	106.23
31	51-2235607890102- Lakshmibai Social Security Pension Scheme	48.00	48.00	48.00	48.00	100.00
	Total	801.74	801.74	1,163.47	1,040.30	89.41

(Source : Gender Budget document and Appropriation Accounts 2020-21)

Appendix - 3.20
(Reference: Paragraph 3.7.3)
Department wise Green Budget provision during 2020-21

(₹ in crore)

Sl.	Grant	Department	No. of Schemes	2020-21 BE	Green Budget	Percent
1	1	Agriculture	69	1,421.85	798.54	56.16
2	2	Animal & Fish Resources	4	146.74	80.47	54.84
3	3	Building	5	620.00	24.03	3.88
4	10	Energy	2	35.00	35.00	100.00
5	19	Forest	35	440.00	440.00	100.00
6	20	Health	1	10.00	10.00	100.00
7	21	Education	3	78.00	73.25	93.91
8	23	Industry	1	10.00	10.00	100.00
9	24	Information & Public Relation	1	82.73	11.50	13.90
10	36	Public Health & Engineering (PHED)	3	37.00	37.00	100.00
11	37	Rural Works	6	8,418.95	290.69	3.45
12	41	Road Construction	3	3,951.96	51.58	1.31
13	42	Rural Development	15	4,605.23	1,914.01	41.56
14	45	Sugar Cane Industry	3	30.00	7.09	23.63
15	46	Tourism	1	221.14	20.00	9.04
16	47	Transport	5	195.00	195.00	100.00
17	48	Urban Development & Housing	42	3,071.75	610.72	19.88
18	49	Water Resources	17	3,000.00	300.00	10.00
19	50	Minor Water Resources	15	787.50	785.00	99.68
		Total	231	27,162.85	5,693.88	20.96

(Source : Green Budget document and Appropriation Accounts 2020-21)

Appendix- 5.1

(Reference: paragraphs 5.1.3 and 5.5.1)

Summarised financial results of State PSEs covered in this Report during the year 2018-19, 2019-20 and 2020-21

(₹ in crore)

Sl. No.	Name of SPSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Shareholders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4×100/10)	12= (4×100/8)	13= (5×100/9)	14
2020-21													
Power													
1	Bihar State Power (Holding) Company Limited	2019-20	0.00	0.00	0.00	1,271.06	1,709.56	1,271.06	1,709.56	0.00	0.00	0.00	1,271.06
2	Bihar State Power Generation Company Limited	2019-20	-255.93	-255.93	0.00	4,812.96	4,812.96	579.85	579.85	-44.14	-5.32	-44.14	579.85
3	Lakhisarai Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
4	Pirpainti Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.03	-0.03	0.00	0.00	0.00	-0.03
5	Bihar State Power Transmission Company Limited	2019-20	445.18	460.16	1,033.08	7,949.99	9,655.82	8,691.79	9,655.82	4.61	4.61	5.29	8,691.79
6	Bihar Grid Company Limited	2020-21	358.20	154.82	460.20	580.59	2,742.44	815.73	2,742.44	13.06	13.06	18.98	815.73
7	North Bihar Power Distribution Company Limited	2019-20	-1,068.89	-1,282.88	7,469.78	11,653.84	13,135.11	6,482.83	7,964.10	-13.42	-8.14	-19.79	6,482.83
8	South Bihar Power Distribution Company Limited	2019-20	-1,501.20	-1,664.84	8,367.20	12,267.96	13,787.68	2,233.22	3,752.94	-40.00	-10.89	-74.55	2,233.22
	Total Power		-2,022.64	-2,588.67	17,330.26	38,536.42	45,843.59	20,074.41	26,404.64	-7.66	-4.41	-12.90	20,074.41

Appendices

Sl. No.	Name of SPSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Shareholders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4×100/10)	12= (4×100/8)	13= (5×100/9)	14
Non-Power													
1	Bhagalpur Smart City Limited	2018-19	6.46	23.86	0.00	0.10	0.10	8.60	8.60	75.12	6,460.00	277.44	8.60
2	Bihar State Agro Industries Development Corporation Limited	2019-20	0.01	-9.12	0.00	7.64	38.62	-182.31	-151.33	-0.01	0.03	5.00	-182.31
3	Bihar State Road Development Corporation Limited	2018-19	61.02	35.78	1,567.45	20.00	557.90	557.90	557.90	10.94	10.94	6.41	557.90
4	Bihar State Electronics Development Corporation Limited	2018-19	33.27	23.57	424.73	25.00	129.89	131.74	131.74	25.25	25.61	17.89	131.74
5	Patna Smart City Limited	2018-19	0.01	0.01	0.00	0.10	388.72	-0.06	388.56	0.00	0.00	-16.67	-0.06
6	Bihar Forestry Development Corporation Limited	2019-20	0.00	0.00	0.30	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
7	Bihar State Educational Infrastructure Development Corporation Limited	2019-20	7.14	7.14	22.39	20.00	258.36	258.36	258.36	2.76	2.76	2.76	258.36
8	Bihar State Education Finance Corporation Limited	2020-21	2.69	0.25	0.00	9.50	19.06	13.89	22.70	11.85	14.11	1.80	13.89
9	Patna Metro Rail Corporation	2019-20	-0.36	-0.36	0.00	110.50	114.08	110.14	113.72	-0.32	-0.32	-0.33	110.14
10	Bihar State Financial Corporation	2019-20	36.26	18.58	6.97	77.84	306.31	-405.38	-176.91	-20.50	11.84	-4.58	-405.38
Total Non-Power			146.50	99.71	2,021.84	271.02	1,814.3	494.14	1,154.6	12.69	8.07	20.18	494.14
Grand Total (2020-21)			-1,876.14	-2,488.96	19,352.10	38,807.44	47,657.89	20,568.55	27,559.24	-6.81	-3.94	-12.10	20,568.55
2019-20													
Power													
1	Bihar State Power (Holding) Company Limited	2019-20	0.00	0.00	0.00	1,271.06	1,709.56	1,271.06	1,709.56	0.00	0.00	0.00	1,271.06
2	Bihar State Power Generation Company Limited	2019-20	-255.93	-255.93	0.00	4,812.96	4,812.96	579.85	579.85	-44.14	-5.32	-44.14	579.85

Appendices

Sl. No.	Name of SPSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Shareholders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4×100/10)	12= (4×100/8)	13= (5×100/9)	14
3	Lakhisarai Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
4	Pirpainti Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.03	-0.03	0.00	0.00	0.00	-0.03
5	Bihar State Power Transmission Company Limited	2019-20	445.18	460.16	1,033.08	7,949.99	9,655.82	8,691.79	9,655.82	4.61	4.61	5.29	8,691.79
6	Bihar Grid Company Limited	2019-20	124.81	31.63	207.84	514.58	2,284.81	594.9	2,284.81	5.46	5.46	5.32	594.9
7	North Bihar Power Distribution Company Limited	2019-20	-1,068.89	-1,282.88	7,469.78	11,653.84	13,135.11	6,482.83	7,964.10	-13.42	-8.14	-19.79	6,482.83
8	South Bihar Power Distribution Company Limited	2019-20	-1,501.20	-1,664.84	8,367.20	12,267.96	13,787.68	2,233.22	3,752.94	-40.00	-10.89	-74.55	2,233.22
	Total Power		-2,256.03	-2,711.86	17,077.9	38,470.41	45,385.96	19,853.58	25,947.01	-8.69	-4.97	-13.66	19,853.58
Non-Power													
1	Bhagalpur Smart City Limited	2018-19	6.46	23.86	0.00	0.10	0.10	8.60	8.60	75.12	6,460.00	277.44	8.60
2	Bihar State Agro Industries Development Corporation Limited	2019-20	0.01	-9.12	0.00	7.64	38.62	-182.31	-151.33	-0.01	0.03	5.00	-182.31
3	Bihar State Road Development Corporation Limited	2018-19	65.00	35.78	1567.45	20.00	557.90	557.90	557.90	11.65	11.65	6.41	557.90
4	Bihar State Electronics Development Corporation Limited	2018-19	33.27	23.57	424.73	25.00	129.89	131.74	131.74	25.25	25.61	17.89	131.74
5	Patna Smart City Limited	2018-19	0.01	0.01	0.00	0.10	388.72	-0.06	388.56	0.00	0.00	-16.67	-0.06
6	Bihar Forestry Development Corporation Limited	2019-20	0.00	0.00	0.30	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
7	Bihar State Educational Infrastructure Development Corporation Limited	2019-20	7.14	7.14	22.39	20.00	258.36	258.36	258.36	2.76	2.76	2.76	258.36
8	Bihar State Education Finance Corporation Limited	2019-20	1.93	0.26	0.00	9.50	18.80	15.87	24.68	7.82	10.27	1.64	15.87

Appendices

Sl. No.	Name of SPSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Shareholders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4×100/10)	12= (4×100/8)	13= (5×100/9)	14
9	Patna Metro Rail Corporation	2019-20	-0.36	-0.36	0.00	110.50	114.08	110.14	113.72	-0.32	-0.32	-0.33	110.14
10	Bihar State Financial Corporation Limited	2019-20	36.26	18.58	6.97	77.84	306.31	-405.38	-176.91	-20.50	11.84	-4.58	-405.38
	Total Non-Power		149.72	99.72	2,021.84	271.02	1,814.04	496.12	1,156.58	12.95	8.25	20.10	496.12
	Grand Total (2019-20)		-2,106.31	-2,612.14	19,099.74	38,741.43	47,200.00	20,349.70	27,103.59	-7.77	-4.46	-12.84	20,349.70
2018-19													
Power													
1	Bihar State Power (Holding) Company Limited	2018-19	0.00	0.00	0.00	1,147.42	1,585.92	1,147.42	1,585.92	0.00	0.00	0.00	1,147.42
2	Bihar State Power Generation Company Limited	2018-19	-299.12	-299.12	0.00	4,812.96	4,812.96	531.88	531.88	-56.24	-6.21	-56.24	531.88
3	Lakhisarai Bijlee Company Private Limited	2018-19	0.01	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Pirpainti Bijlee Company Private Limited	2018-19	0.01	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Bihar State Power Transmission Company Limited	2018-19	579.45	147.28	965.88	7,589.23	8,295.32	7,906.85	8,295.32	6.99	6.99	1.86	7,906.85
6	Bihar Grid Company Limited	2018-19	207.52	24.84	275.59	343.37	1,599.94	391.44	1,599.94	12.97	12.97	6.35	391.44
7	North Bihar Power Distribution Company Limited	2018-19	-452.69	-595.64	6,417.09	10,398.02	11,817.02	7,034.68	8,453.68	-5.35	-3.83	-8.47	7,034.68
8	South Bihar Power Distribution Company Limited	2018-19	-1,678.29	-1,813.09	7,419.35	11,014.59	12,120.65	2,724.84	3,830.90	-43.81	-13.85	-66.54	2,724.84
	Total Power 2018-19		-1,643.11	-2,535.71	15,077.91	35,305.61	40,231.83	19,737.05	24,297.58	-6.76	-4.08	-12.85	19,737.05

Appendices

Sl. No.	Name of SPSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Shareholders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4×100/10)	12= (4×100/8)	13= (5×100/9)	14
Non-Power 2018-19													
1	Bhagalpur Smart City Limited	2018-19	6.46	23.86	0.00	0.10	0.10	8.60	8.60	75.12	6,460.00	277.44	8.60
2	Bihar State Agro Industries Development Corporation Limited	2018-19	-3.57	-3.57	0.00	7.64	38.62	-173.19	-142.21	2.51	-9.24	2.06	-173.19
3	Bihar State Road Development Corporation Limited	2018-19	65.00	35.78	1,567.45	20.00	557.90	557.90	557.90	11.65	11.65	6.41	557.90
4	Bihar State Electronics Development Corporation Limited	2018-19	33.27	23.57	424.73	25.00	129.89	131.74	131.74	25.25	25.61	17.89	131.74
5	Patna Smart City Limited	2018-19	0.01	0.01	0.00	0.10	388.72	-0.06	388.56	0.00	0.00	-16.67	-0.06
6	Bihar Forestry Development Corporation Limited	2018-19	0.00	0.00	0.87	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
7	Bihar State Educational Infrastructure Development Corporation Limited	2018-19	13.92	13.92	31.21	20.00	251.21	251.21	251.21	5.54	5.54	5.54	251.21
8	Bihar State Education Finance Corporation Limited	2018-19	0.31	0.23	0.00	9.50	9.73	9.95	9.95	3.12	3.19	2.31	9.95
9	Bihar State Financial Corporation	2018-19	4.64	-13.45	4.05	77.84	306.31	-423.96	-195.49	-2.37	1.51	3.17	-423.96
	Total Non-Power 2018-19		120.04	80.35	2,028.31	160.52	1,683.74	363.45	1,011.52	11.87	7.13	22.11	363.45
	Grand Total 2018-19		-1,523.07	-2,455.36	17,106.22	35,466.13	41,915.57	20,100.50	25,309.10	-6.02	-3.63	-12.22	20,100.50

(Source: Compiled based on the latest finalised accounts of SPSEs.)

Appendix- 5.2

(Reference: paragraph 5.1.3)

Details of State PSEs not covered in this Report

(₹ in crore)

Sl. No.	Sector & Name of the SPSE	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital
1	2	3	4	5	6	7
A.	Functional PSUs with arrears of accounts for three or more years/first accounts not received/not due					
I.	Government Companies					
1	Bihar Rajya Beej Nigam Limited	2004-05	2019-20	-3.36	0.26	3.71
2	Bihar State Credit & Investment Corporation Limited	2015-16	2020-21	0.00	0.00	15.12
3	Bihar State Backward Classes Finance & Development Corporation	1997-98	2006-07	-0.29	0.64	3.62
4	Bihar State Minorities Finance Corporation Limited	2014-15	2020-21	-2.15	3.61	33.89
5	Bihar Police Building Construction Corporation Limited	2016-17	2020-21	11.06	37.28	0.10
6	Bihar State Building Construction Corporation Limited	2017-18	2019-20	37.99	82.99	3.50
7	Bihar Rajya Pul Nirman Nigam Limited	2017-18	2019-20	14.95	40.93	5.00
8	Bihar State Urban Infrastructure Development Corporation LTD	2017-18	2019-20	8.95	209.17	5.00
9	Bihar State Tourism Development Corporation Limited	2014-15	2016-17	3.54	11.63	5.00
10	Bihar State Food & Civil Supplies Corporation Limited	2010-11	2021-22	-4.58	1,940.31	5.39
11	Bihar Medical Services & Infrastructure Corporation Limited	2015-16	2019-20	3.24	20.22	0.05
12	Bihar State Text Book Publishing Corporation Limited	2011-12	2020-21	114.46	233.43	0.48
13	Bihar State Hydroelectric Power Corporation Limited	2013-14	2020-21	28.28	13.54	99.04
14	Bihar State Film Development & Finance Corporation	2016-17	2019-20	0.43	0.2	1.00
15	Bihar State Beverages Corporation Limited	2017-18	2021-22	-1.76	0.00	5.00
16	Bihar State Mining Corporation Limited	-	-	0.00	0.00	0.00
17	Muzaffarpur Smart City Limited	-	-	0.00	0.00	0.00
18	Biharsariff Smart City Limited	-	-	0.00	0.00	0.00
	Sub Total			210.76	2594.21	185.90
II	Statutory Corporations					
19	Bihar State Road Transport Corporation	2016-17	2020-21	-156.73	37.15	101.27
20	Bihar State Warehousing Corporation	2015-16	2021-22	0.95	109.44	6.42
	Sub Total			-155.78	146.59	107.69
	Total A			54.98	2740.8	293.59

Sl. No.	Sector & Name of the SPSE	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital
1	2	3	4	5	6	7
B. (I) Non-Functional Government Companies						
1	Bihar Rajya Matasya Vikas Nigam Limited	1992-93	1996-97	-0.22	0.00	1.75
2	SCADA Agro Business Company Limited	2014-15	2016-17	0.02	0.00	0.05
3	Bihar State Water Development Corporation Limited	1978-79	1997-98	2.17	0.00	5.00
4	Bihar State Dairy Corporation Limited	1997-98	2014-15	0.00	0.00	6.72
5	Bihar Hill Area Lift Irrigation Corporation Limited	1982-83	1983-84	-0.26	0.01	5.60
6	Bihar State Fruit & Vegetables Development Corporation Limited	2014-15	2018-19	1.47	0.00	1.91
7	Bihar Insecticide Limited (Subsidiary of Sl. No. B 26)	1986-87	1991-92	-1.03	0.00	0.57
8	SCADA Agro Business Limited, Khagaul* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00	0.00
9	SCADA Agro Business Limited, Dehri* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00	0.00
10	SCADA Agro Business Limited, Aurangabad* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00	0.00
11	SCADA Agro Business Limited, Mohania* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00	0.00
12	Bihar Panchayati Raj Finance Corporation Limited	1984-85	1991-92	-0.01	0.00	1.44
13	Bihar State Handloom and Handicrafts Corporation Limited	1983-84	1996-97	-0.10	0.00	6.28
14	Bihar State Industrial Development Corporation Limited	2008-09	2017-18	-7.63	0.16	14.04
15	Bihar State Construction Corporation Limited	2002-03	2017-18	-3.52	23.34	7.00
16	Bihar State Mineral Development Corporation Limited	2000-01	2004-05	9.29	31.55	9.97
17	Bihar Solvent & Chemicals Limited (Subsidiary of Sl. No. B 30)	1986-87	1995-96	-0.32	0.00	0.66
18	Magadh Mineral Limited (Subsidiary of Sl. No. B 26)	-	-	0.00	0.00	0.00
19	Beltron Video System Limited (Subsidiary of Sl. No. A 6)	1989-90	2016-17	-0.34	0.44	3.06
20	Beltron Mining System Limited (Subsidiary of Sl. No. A 6)	1990-91	2017-18	0.14	0.41	1.32
21	Beltron Informatics Limited* (Subsidiary of Sl. No. A 6)	-	-	0.00	0.00	0.00
22	Bihar State Sugar Corporation Limited	1984-85	1996-97	-9.20	0.00	9.97
23	Bihar State Cement Corporation Limited* (Subsidiary of Sl. No. B 16)	-	-	0.00	0.00	0.00

Sl. No.	Sector & Name of the SPSE	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital
1	2	3	4	5	6	7
24	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	1985-86	1992-93	-0.17	0.00	3.62
25	Bihar Maize Product Limited (Subsidiary of Sl. No. B 26)	1983-84	1987-88	-0.03	0.00	0.67
26	Bihar Drugs and Chemicals Limited (Subsidiary of Sl. No. B 26)	1985-86	1991-92	-0.03	0.00	0.94
27	Bihar State Textiles Corporation Limited	1987-88	1995-96	-0.09	0.00	4.98
28	Bihar State Forest Development Corporation Limited	2001-02	2020-21	0.06	23.24	2.29
29	Bihar Paper Mills Limited (Subsidiary of Sl. No. B16)	1985-86	1997-98	-0.06	0.00	1.56
30	Bihar State Glazed Tiles & Ceramics Limited (Subsidiary of Sl. No. B26)	1985-86	1997-98	-0.08	0.00	0.16
31	Vishwamitra Paper Industries Limited (Subsidiary of Sl. No. B26)	1984-85	1988-89	-0.01	0.00	0.4
32	Jhanjharpur Paper Industries Limited (Subsidiary of Sl. No. B26)	1985-86	1991-92	-0.01	0.00	0.42
33	Bihar State Tannin Extract Limited (Subsidiary of Sl. No. B30)	1988-89	1993-94	-0.32	0.00	1.03
34	Synthetic Resins (Eastern) Limited (Subsidiary of Sl. No. B26)	1983-84	1987-88	-0.02	0.00	0.09
35	Bhavani Active Carbon Limited (Subsidiary of Sl. No. B26)	1985-86	1989-90	-0.01	0.00	0.02
36	Bihar Scooters Limited* (Subsidiary of Sl. No. B16)	-	-	0.00	0.00	0.00
	Sub Total B (I)			-10.31	79.15	91.52
B (II)	Companies under liquidation					
1	Kumardhubi Metal Casting & Engineering Limited (Subsidiary of Sl. No. B16)	1994-95	1995-96	-2.39	10.89	2.17
2	Bihar State Finished Leathers Corporation Limited (Subsidiary of Sl. No. C3)	1983-84	1986-87	-1.49	0.00	1.47
3	Bihar State Leather Industries Development Corporation Limited	1982-83	2004-05	-0.37	1.16	5.14
4	Bihar State Export Corporation Limited	1991-92	1999-00	0.10	4.94	2.00
5	Bihar State Small Industries Corporation Limited	1990-91	2005-06	-1.42	15.22	7.18
	Sub Total B (II)			-5.57	32.21	17.96
	Total B			-15.88	111.36	109.48
	Grand Total (A+B)			39.10	2852.16	403.07

* SPSEs, which have not submitted/finalised their first accounts.
(Source: Compiled based on the latest finalised accounts of SPSEs.)

Appendix- 5.3

(Reference: Paragraph 5.8)

Budgetary support to PSUs whose accounts were in arrears as on August 2021

(₹ in crore)

Sl. no.	Name of PSUs	Investment made by the State Government up to August 2021 for which accounts are in arrears							Years from which accounts are in arrears	Accounts are in arrears (as on 2020-21)
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total			
A WORKING GOVERNMENT COMPANIES										
1	Bihar state Education Finance Corporation Limited	0.00	1198.00	0.00	12.65	0.00	1210.65	2019-20	2	
2	Patna Metro Rail Corporation	113.60	0.00	0.00	0.00	0.00	113.60	2018-19	3	
3	Biharsharif Smart City Limited	0.05	0.00	0.00	112.50	0.00	112.55	2018-19	3	
4	Muzaffarpur Smart City Limited	0.05	0.00	0.00	0.00	0.00	0.05	2017-18	4	
5	Bihar State Mining Corporation	20.00	0.00	0.00	0.00	0.00	20.00	2017-18	4	
6	Bihar State Film Development and Finance Corporation Limited	0.00	0.00	0.00	2.45	0.00	2.45	2017-18	4	
7	Bihar State Tourism Development Corporation Limited	0.00	0.00	0.00	5.23	0.00	5.23	2015-16	6	
8	Bihar Police Building Construction Corporation Limited	9.90	0.00	0.00	0.00	0.00	9.90	2017-18	4	
9	Bihar State Minorities Finance Corporation Limited	128.91	7.00	300.00	165.00	0.00	600.91	2014-15	9	
10	Bihar Rajya Beej Nigam Limited	0.00	2.28	0.00	105.39	8.66	116.33	2005-06	16	
11	Bihar State Food & Civil Supplies Corporation Limited	0.00	1114.81	4027.81	0.00	6283.07	11425.69	2003-04	18	
12	Bihar State Backward Classes Finance & Development Corporation	20.74	7.49	25.00	0.00	0.00	53.23	1998-99	23	
13	Bihar State Hydroelectric Power Corporation Limited	0.00	40.26	0.00	0.00	0.00	40.26	2014-15	7	

Sl. no.	Name of PSUs	Investment made by the State Government up to August 2021 for which accounts are in arrears							Years from which accounts are in arrears	Accounts are in arrears (as on 2020-21)
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total			
14	South Bihar Power Distribution Company Ltd.	0.00	0.00	683.83	0.00	0.00	683.83	2019-20	2	
15	North Bihar Power Distribution Company Ltd.	490.58	46.12	481.10	2251.37	0.00	3269.17	2020-21	1	
	Total A	783.83	2415.96	5517.74	2654.59	6291.73	17663.85			
B. WORKING STATUTORY CORPORATION										
1	Bihar State Road Transport Corporation	0.00	318.24	0.00	157.03	899.81	1375.08	2017-18	4	
2	Bihar State Warehousing Corporation Ltd.	0.00	0.00	164.01	0.00	0.00	164.01	2015-16	6	
	Total B	0.00	318.24	164.01	157.03	899.81	1539.09			
C. NON-WORKING GOVERNMENT COMPANIES										
1	Bihar State Fruits & Vegetables Development Corporation Limited.	0.00	1.00	0.00	0.00	0.00	1.00	2015-16	6	
2	Bihar State Industrial Development Corporation Limited	0.00	5.00	0.00	0.00	0.00	5.00	2011-12	12	
3	Bihar State Construction Corporation Limited	0.00	2.28	0.00	0.00	0.00	2.28	2003-04	18	
4	Bihar State Mineral Development Corporation Limited	0.00	0.00	0.00	11.00	0.00	11.00	2001-02	20	
5	Bihar state Forest Development Corporation Limited	0.00	3.12	0.00	0.00	0.00	3.12	2001-02	20	
6	Bihar Rajya Matasya Vikas Nigam Limited	1.25	5.63	0.00	0.26	0.00	7.14	1993-94	28	
7	Bihar State Export Corporation Limited	0.00	2.21	0.00	0.00	0.08	2.29	1992-93	29	
8	Bihar State Small Industries Corporation Limited	0.00	1.66	0.00	0.00	2.47	4.13	1991-92	30	
9	Bihar State Textile Corporation Limited	5.80	2.74	0.00	0.00	0.00	8.54	1988-89	33	
10	Bihar State Pharmaceuticals & Chemical Development Corporation Limited.	12.92	6.30	0.00	0.00	0.00	19.22	1986-87	35	
11	Bihar State Sugar Corporation Limited	11.21	365.32	0.00	0.00	197.93	574.46	1985-86	36	
12	Bihar State Handloom & Handicrafts Corporation Limited.	3.72	0.25	0.00	0.00	0.48	4.45	1984-85	37	

Appendices

Sl. no.	Name of PSUs	Investment made by the State Government up to August 2021 for which accounts are in arrears							Accounts are in arrears (as on 2020-21)
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	Years from which accounts are in arrears	
13	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0.00	0.00	55.41	79.41	1983-84	38
14	Bihar State Leather Industries Development Corporation Limited	12.26	43.18	0.00	0.00	0.00	55.44	1983-84	38
15	Bihar State Water Development Corporation Limited	5.00	154.33	0.00	0.00	0.00	159.33	1979-80	42
16	Bihar scooter Limited	0.00	6.09	0.00	0.00	0.00	6.09	1977-78	44
	Total C	57.38	617.89	0.00	11.26	256.37	942.90		
	Total (A+B+C)	841.21	3352.09	5681.75	2822.88	7447.91	20145.84		

(Source: Data compiled by Audit)

Appendix- 5.4
(Reference: Paragraph 5.11.2)
Details of accounts in arrears of SPSEs

I. Government Companies

Sl. No.	Name of the Company	Period for which accounts are in arrear	Number of accounts in arrear
A	B	C	D
Industry Department			
1	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87 to 2020-21	35
2	Bihar State Handloom & Handicrafts Corporation Limited	1984-85 to 2020-21	37
3	Bihar State Industrial Development Corporation Limited	2011-12 to 2020-21	10
4	Bihar State Cement Corporation Limited	1981-82 to 2020-21	40
5	Bihar Scooters Limited	1977-78* to 2020-21	44
6	Bihar Insecticides Limited	1987-88 to 2020-21	34
7	Bihar State Textile Corporation Limited	1988-89 to 2020-21	33
8	Bihar Maize Product Limited	1984-85 to 2020-21	37
9	Bihar State Glazed Tiles & Ceramics Limited	1986-87 to 2020-21	35
10	Vishwamitra Paper Industries Limited	1985-86 to 2020-21	36
11	Bihar Drugs & Chemicals Limited	1986-87 to 2020-21	35
12	Jhanjharpur Paper Industries Limited	1986-87 to 2020-21	35
13	Bihar Paper Mills Limited	1986-87 to 2020-21	35
14	Synthetic Resins (Eastern) Limited	1984-85 to 2020-21	37
15	Bhawani Active Carbon Limited	1986-87 to 2020-21	35
16	Magadh Minerals Limited	1984-85* to 2020-21	37
17	Bihar State Credit & Investment Corporation Limited	2016-17 to 2020-21	05
Information Technology Department			
18	Bihar State Electronic Development Corporation Limited	2019-20 to 2020-21	02
19	Beltron Video System Limited	1990-91 to 2020-21	31
20	Beltron Mining System Limited	1991-92 to 2020-21	30
21	Beltron Informatics Limited	Since 01.03.1988* to 2020-21	33
Environment & Forest Department			
22	Bihar Forestry Development Corporation Limited	2020-21	01
23	Bihar State Tannin Extract Limited	1989-90 to 2020-21	32
24	Bihar State Solvent & Chemicals Limited	1987-88 to 2020-21	34
25	Bihar State Forest Development Corporation Limited	2002-03 to 2020-21	19
Energy Department			
26	Bihar State Hydroelectric Power Corporation Limited	2014-15 to 2020-21	07
27	Bihar State Power (Holding) Company Limited	2018-19 to 2020-21	03@
28	Bihar State Power Transmission Company Limited	2020-21	01
29	Bihar State Power Generation Company Limited	2020-21	01
30	South Bihar Power Distribution Company Limited	2020-21	01
31	North Bihar Power Distribution Company Limited	2020-21	01
32	Pirpainti Bijlee Company Private Limited	2014-15 to 2020-21	07@
33	Lakhisarai Bijlee Company Private Limited	2014-15 to 2020-21	07@
Animal & Fisheries Resources Department			
34	Bihar Rajya Matsya Vikas Nigam Limited	1993-94 to 2020-21	28
35	Bihar State Dairy Corporation Limited	1998-99 to 2020-21	23

Sl. No.	Name of the Company	Period for which accounts are in arrear	Number of accounts in arrear
A	B	C	D
Water Resources Department			
36	Bihar State Construction Corporation Limited	2003-04 to 2020-21	18
Art, Culture & Youth Department			
37	Bihar State Film Development & Finance Corporation Limited	2017-18 to 2020-21	04
Sugarcane Industries Department			
38	Bihar State Sugar Corporation Limited	1985-86 to 2020-21	36
Food & Consumer Protection Department			
39	Bihar State Food & Civil Supplies Corporation Limited	2011-12 to 2020-21	10
Road Construction Department			
40	Bihar Rajya Pul Nirman Nigam Limited	2018-19 to 2020-21	03
41	Bihar State Road Development Corporation Limited	2019-20 to 2020-21	02
Home (Police) Department			
42	Bihar Police Building Construction Corporation Limited	2017-18 to 2020-21	04
Minorities Welfare Department			
43	Bihar State Minorities Finance Corporation Limited	2015-16 to 2020-21	06
Mines & Geology Department			
44	Bihar State Mineral Development Corporation Limited	2001-02 to 2020-21	20
45	Bihar State Mining Corporation Limited	2017-18 to 2020-21	04
Panchayati Raj Department			
46	Bihar Panchayati Raj Finance Corporation Limited	1985-86 to 2020-21	36
Tourism Department			
47	Bihar State Tourism Development Corporation Limited	2015-16 and 2020-21	06
Minor Irrigation Department			
48	Bihar State Water Development Corporation Limited	1979-80 to 2020-21	42
49	Bihar Hill Area Lift Irrigation Corporation Limited	1983-84 to 2020-21	38
Education Department			
50	Bihar State Text Book Publishing Corporation Limited	2012-13 to 2020-21	09
51	Bihar State Educational Infrastructure Development Corporation Limited	2020-21	01
Backward Class & Most Backward Class Welfare Department			
52	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2020-21	23
Agriculture Department			
53	Bihar Rajya Beej Nigam Limited	2005-06 to 2020-21	16
54	Bihar State Agro Industries Limited	2020-21	01
55	Bihar Fruits & Vegetables Development Corporation Limited	2015-16 to 2020-21	06
56	SCADA Agro Business Company Limited	2015-16 and 2020-21	06
57	SCADA Agro Business Company, Khagaul Limited	1993-94 to 2020-21	28
58	SCADA Agro Business Company, Dehri Limited	1993-94 to 2020-21	28
59	SCADA Agro Business Company, Aurangabad Limited	1993-94 to 2020-21	28
60	SCADA Agro Business Company, Mohaniya Limited	1993-94 to 2020-21	28
Excise & Prohibition Department			
61	Bihar State Beverages Corporation Limited	2018-19 to 2020-21	03
Building Construction Department			
62	Bihar State Building Construction Corporation Limited	2018-19 to 2020-21	03
Urban Development & Housing Department			
63	Bihar Urban Infrastructure Development Corporation Limited	2018-19 to 2020-21	03

Sl. No.	Name of the Company	Period for which accounts are in arrear	Number of accounts in arrear
A	B	C	D
64	Patna Metro Rail Corporation Ltd	2020-21	01
Health Department			
65	Bihar Medical Services & Infrastructure Corporation Limited	2016-17 to 2020-21	05
Total I			1,239

*Since inception

@ The information have been incorporated in Chapter V. However, the accounts were returned to the management on account of certain requirements.

II. Government controlled other Companies

Sl. No.	Name of the Corporation	Name of Department	Period for which the accounts are in arrear	Number of accounts in arrear
1	Bhagalpur Smart City Limited	Urban	2019-20 to 2020-21	02
2	Patna Smart City Limited	Development & Housing	2018-19@ to 2020-21	03
3	Biharsharif Smart City Limited		2018-19 to 2020-21	03
4	Muzaffarpur Smart City Limited		2017-18 to 2020-21	04
Total II			12	

III. Statutory Corporations

Sl. No.	Name of the Corporation	Name of Department	Period for which the accounts are in arrear	Number of accounts in arrear
1	Bihar State Road Transport Corporation	Transport	2017-18 to 2020-21	04
2	Bihar State Warehousing Corporation	Co-operative	2016-17 to 2020-21	05
3	Bihar State Financial Corporation	Industries	2019-20@ to 2020-21	02
Total III			11	

@ The information have been incorporated in Chapter V. However, the accounts were returned to the management on account of certain requirements.

IV. Under Liquidation

Sl. No.	Name of the SPSEs	Name of Department	Period of latest finalised accounts	Under liquidation with effected from	Period for which the accounts are in arrear	Number of accounts in arrear
1	Bihar State Small Industries Corporation Limited	Industry	1990-91	04 October 2012	1991-92 to 2012-13	22
2	Bihar State Finished Leathers Corporation Limited		1983-84	25 August 2008	1984-85 to 2008-09	25
3	Bihar State Export Corporation Limited		1991-92	04 October 2012	1992-93 to 2012-13	21
4	Bihar State Leather Industries Development Corporation Limited		1982-83	25 August 2008	1983-84 to 2008-09	26
5	Kumardhubi Metal Casting & Engineering Limited		1994-95	17 August 1999	1995-96 to 1999-2000	06
Total IV						100

Grand Total (I+II+III+IV) = 1,239+12+11+100 = 1,362

(Source: Compiled based on the latest finalised accounts of SPSEs.)

Appendix-5.5**(Reference: Paragraph 5.14)****Details of SPSEs where non-compliances of Accounting Standards/Ind AS reported by the Statutory Auditors**

Sl. No.	Name of SPSE	Year of Finalised Account	Accounting Standard	Ind AS
1	Bihar State Agro Industries Development Corporation Limited	2019-20	5	-
2	Bihar State Education Finance Corporation Limited	2020-21	15	-

(Source: Compiled based on Statutory Auditor's Report on accounts of SPSEs.)

Appendix- 5.6

(Reference: Paragraph 5.14)

Details of SPSEs where non-compliances of Accounting Standards/Ind AS reported by the CAG

Sl. No.	Accounting Standard/ Ind AS	Name of the Company	Deviation
1	Ind AS 7	Statement of Cash Flow	Bihar State Road Development Corporation Limited (2018-19)
			The Company, in preparation of cash flow statement using indirect method, did not show deferred Revenue Expenditure written off in cash flow statement under operating activities.
2	Ind AS 37	Contingent liabilities	Bihar State Road Development Corporation Limited (2018-19)
			Arbitration cases which were under appeal with the appropriate authority but was not disclosed in the financial statement.
3	AS 26	Intangible Assets	Bihar State Education Finance Corporation Limited (2018-19)
			The Company included Preliminary expenses to be charged in the year 2018-19 in Other Non-Current Assets. Expenditure on start-up activities should be recognized as expenses which include start-up cost, unless this expenditure is included in the cost of an item of Fixed Assets consisting of preliminary expenses incurred in establishing a legal entity such as legal and secretarial costs, expenditure to open a new facility or business (pre-opening costs) or expenditure for commencing new operations or launching new products or processes (pre-operating costs).
4	Ind AS 16	Property Plant & Equipment	Bihar Grid Company Limited (2019-20)
			The company included the cost of general overhead costs in Capital Work in Progress which were not directly attributable to the cost of construction project.
5	Ind AS 23	Borrowing Costs	Bihar Grid Company Limited (2019-20)
			The Company did not disclose the borrowing costs capitalization rate charged to statement of Profit and Loss during the year.

(Source: Compiled based on the comments issued by CAG on accounts of SPSEs.)