

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)		12.23 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 <i>per cent</i>)		33.7			
5	Literacy (as per 2011 Census) (All India Average 73.00 <i>per cent</i>)		61.8			
6	Infant mortality (per 1,000 live births) (All India average = 33 per 1000 live births)		35			
7	Life Expectancy at birth (All India average = 69.40 years)		69.1			
8	Gross State Domestic Product (GSDP) 2019-20 at current prices (₹ in crore)		611804			
9	Per capita GSDP ²⁴ CAGR ²⁵ (2011-12 to 2019-20)	Bihar	10.08			
		General Category States	10.53			
10	GSDP CAGR (2011-12 to 2019-20)	Bihar	12.00			
		General Category States	11.98			
11	Population growth (2011 to 2020)	Bihar	16.21			
		General Category States	10.98			
B Financial data						
Sl. No.		Particulars	Figures (in <i>per cent</i>)			
1	CAGR		2010-11 to 2018-19		2018-19 to 2019-20	
			General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts	13.65	14.53	2.08	(-) 5.74
	b.	of Tax Revenue	12.21	14.62	2.12	2.55
	c.	of Non-Tax Revenue	11.19	19.62	23.44	(-) 10.43
	d.	of Total Expenditure	13.87	14.90	4.09	(-) 2.59
	e.	of Capital Expenditure	14.64	10.91	(-)3.86	(-) 7.81
	f.	of Revenue Expenditure on Education	11.58	16.23	11.81	(-) 3.00
	g.	of Revenue Expenditure on Health	15.43	20.08	9.48	12.73
	h.	of Salaries and Wages	10.78	8.30	9.51	2.35
	i.	of Pension	14.14	12.74	9.74	6.75

(Source: MoSPI Press Release dated 31.07.2020).

²⁴ GSDP = Gross State Domestic Product.

²⁵ CAGR = Compounded Annual Growth Rate.

Appendix-2.1

(Reference: Paragraph 2.2)
Time series data on State Government finances

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part A Receipts					
1. Revenue Receipts	96,123	1,05,585	1,17,447	1,31,794	1,24,233
(i) Tax Revenue	25,449(26)	23,742(23)	23,137(20)	29,408(22)	30,158(24)
Taxes on Sales, Trade, etc.	10,603(42)	11,873(50)	8,298(36)	6,584(23)	6,121(20)
State Excise	3,142(12)	30(0)	(-)3.00(0)	(-)10(0)	(-) 4.00(0)
Taxes on Vehicles	1,081(4)	1,257(5)	1,599(7)	2,086(7)	2,713(9)
Stamps and Registration fees	3,409(13)	2,982(13)	3,726(16)	4,189(14)	4,661(16)
Land Revenue	695(3)	971(4)	779(3)	477(2)	275(1)
Taxes on Goods and Passengers	6,087(24)	6,245(26)	1,645(7)	399(1)	23(0)
SGST	-	-	6,747(29)	15,288(52)	1,5800(52)
Other Taxes	432(2)	384(2)	346(2)	395(1)	568(2)
(ii) Non-Tax Revenue	2,186(2)	2,403(2)	3,507(3)	4,131(3)	3,700(3)
(iii) State's share of Union taxes and duties	48,923(51)	58,881(56)	65,083(55)	73,603(56)	63,406(51)
(iv) Grants from Government of India	19,565(21)	20,559(19)	25,720(22)	24,652(19)	26,969(22)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	19	23	22	1,825	30
4. Total Revenue and Non-debt capital receipts (1+2+3)	96,142	1,05,608	1,17,469	1,33,619	1,24,263
5. Public Debt Receipts	18,383	21,577	13,169	18,668	29,145
Internal Debt (excluding Ways and Means Advances and Overdrafts)	17,565	20,065	11,771	16,134	27,866
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	818	1,512	1,398	2,534	1,279
6. Inter- State Settlement	-	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	1,14,525	1,27,185	1,30,638	1,52,287	1,53,408
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	49,106	61,730	57,107	68,259	1,94,512
10. Total Receipts of the State (7+8+9)	1,63,631	1,88,915	1,87,745	2,20,546	3,47,920
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	83,616	94,765	1,02,624	1,24,897	1,26,017
Schemes	29,651(35)	33,576(35)	35,951(35)	47,365(38)	44,576(35)
Establishment and committed	53,965(65)	61,189(65)	66,673(65)	77,532(62)	81,441(65)
General Services (including interest payments)	27,972(33)	30,607(32)	33,374(32)	38,691(31)	41,628(33)
Social Services	35,943(43)	40,737(43)	45,770(45)	58,284(47)	57,816(46)
Economic Services	19,697(24)	23,417(25)	23,476(33)	27,918(22)	26,571(21)
Grants-in-aid and contributions	4	4	4	4	2

	2015-16	2016-17	2017-18	2018-19	2019-20
Part A Receipts					
12. Capital Outlay	23,966	27,208	28,907	21,058	12,304
Schemes	23,930(99)	27,192(100)	28,866(100)	20,999(100)	12,253(100)
Establishment and committed	36(1)	16(0)	41(0)	59(0)	51(0)
General Services	3,617(15)	2,090(8)	2,765(10)	3,311(16)	2,388(19)
Social Services	2,740(11)	3,592(13)	4,258(15)	4,061(19)	2,803(23)
Economic Services	17,609(74)	21,526(79)	21,884(75)	13,686(65)	7,113(58)
13. Disbursement of Loans and Advances	621	114	243	1,470	666
14. Total (11+12+13)	1,08,203	1,22,087	1,31,774	1,47,425	1,38,987
15. Repayments of Public Debt	4,125	4,215	4,653	7,230	7,110
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,423	3,461	3,841	6,300	6,143
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loan and Advances from Government of India	702	754	812	930	967
16. Appropriation to Contingency Fund	-	-	-		
17. Inter State settlement	-	-	-		
18. Total disbursement out of Consolidated Fund (14+15+16+17)	1,12,328	1,26,302	1,36,427	1,54,655	1,46,097
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	45,923	57,268	46,299	67,135	1,97,747
21. Total disbursement by the State (18+19+20)	1,58,251	1,83,570	1,82,726	2,21,790	3,43,844
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	12,507	10,820	14,823	6,897	(-) 1,784
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-)12,061	(-)16,479	(-)14,305	(-)13,807	(-) 14,724
24. Primary Deficit/ Primary Surplus (23+25)	(-)4,963	(-)8,288	(-)5,251	(-)3,736	(-) 3,733
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	7,098	8,191	9,054	10,071	10,991
26. Financial Assistance to local bodies etc.	26,426	36,209	43,359	51,764	46,582
27. Gross State Domestic Product (GSDP)[@]	3,71,602	4,22,316	4,84,740	5,57,490	6,11,804
28. Outstanding Fiscal liabilities (yearend)	1,16,578	1,38,722	1,56,777	1,68,921	1,93,382
29. Outstanding guarantees (yearend)	4,721	4,460	5,174	5,398	5,380
30. Maximum amount guaranteed (yearend)	9,397	13,053	20,234	20,834	20,834
31. Number of incomplete projects	144	130	127	68	143
32. Capital blocked in incomplete projects	1,728	1,521	892	315	1001
Part E: Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Tax Revenue/GSDP	6.85	5.62	4.77	5.28	4.93
Non-Tax Revenue/GSDP	0.59	0.57	0.72	0.74	0.60
Central Transfers/GSDP	13.17	13.94	13.43	13.20	10.36

	2015-16	2016-17	2017-18	2018-19	2019-20
Part A Receipts					
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	29.12	28.91	27.18	26.44	22.72
Total Expenditure/Revenue Receipts	112.57	115.63	112.20	111.86	111.88
Revenue Expenditure/ Total Expenditure	77.28	77.62	77.88	84.72	90.67
Revenue Expenditure on Social Services/ Total Expenditure	33.22	33.37	34.73	39.53	41.60
Revenue Expenditure on Economic Services/ Total Expenditure	18.20	19.18	17.82	18.94	19.12
Capital Outlay/Total Expenditure	22.15	22.29	21.94	14.28	8.85
Capital Expenditure on Social and Economic Services/Total Expenditure	18.81	20.57	19.84	12.04	7.13
III Management of Fiscal Imbalances (in per cent)					
Revenue Surplus/GSDP	3.37	2.56	3.06	1.24	(-)0.29
Fiscal deficit/GSDP	3.25	3.90	2.95	2.48	2.41
Primary deficit /GSDP	1.34	1.96	1.08	0.67	0.61
Revenue Surplus/Fiscal Deficit	103.70	65.66	103.62	49.95	12.12
IV Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	31.37	32.85	32.34	30.30	31.61
Fiscal Liabilities/Revenue Receipts	121.28	131.38	133.49	128.17	153.66
Fiscal Liabilities/States own resources	421.85	530.59	588.41	503.66	563.82

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

@ GSDP;- MoSPI Press Release dated 31.07.2020

(Source: Finance Accounts for respective years).

Appendix-3.1

(Reference: Paragraph 3.3.3)

**Cases where supplementary provisions
(₹ 1 Crore or more in each case) proved unnecessary**

(₹ 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)	(3-5)=(6)
Revenue (Charged)					
1.	5- Secretariat of the Governor	29.88	1.01	1.33	28.55
(A)	Total for Revenue (Charged)	29.88	1.01	1.33	28.55
Revenue (Voted)					
2.	1- Agriculture Department	2,938.77	533.16	2,152.49	786.28
3.	2- Animal and Fisheries Resource Department	953.25	172.41	789.36	163.89
4.	3- Building Construction Department	792.96	39.41	398.48	394.48
5.	4- Cabinet Secretariat Department	365.40	5.64	152.01	213.39
6.	9- Co-operative Department	1,514.44	226.88	586.00	928.44
7.	11-BC and MBC Welfare Department	1,584.65	2.81	1,413.05	171.60
8.	12-Finance Department	295.53	16.48	186.56	108.97
9.	15-Pension	18,443.71	77.30	17,118.98	1,324.73
10.	16-Panchayati Raj Department	11,956.31	1,420.04	8,689.62	3,266.69
11.	18-Food and Consumer Protection Department	1,347.49	7.61	702.00	645.49
12.	20-Health Department	7,693.06	1,590.75	6,960.84	732.22
13.	21-Education Department	34,027.21	3,033.56	25,958.41	8,068.80
14.	22-Home Department	10,466.00	560.37	8,992.73	1,473.27
15.	23-Industries Department	709.30	59.08	435.26	274.04
16.	25-Information Technology Department	154.00	27.91	106.89	47.11
17.	26-Labour Resource Department	785.52	66.81	643.42	142.10
18.	27-Law Department	990.28	6.68	768.04	222.24
19.	30-Minorities Welfare Department	189.10	33.62	88.63	100.47
20.	32-Legislature	207.50	10.85	171.16	36.34
21.	33-General Administration Department	720.78	31.63	526.05	194.73
22.	35-Planning and Development Department	846.96	23.67	273.91	573.05
23.	38-Registration, Excise and Prohibition Department	237.41	54.39	219.30	18.11
24.	39-Disaster management Department	4,314.76	3,037.12	3,621.18	693.58
25.	40-Revenue and Land Reforms Department	845.93	85.11	561.72	284.21

Sl. No.	Number and Name of the Grant	Original Provision	Supple- mentary Provision	Expenditure	Savings out of Original Provision
(1)	(2)	(3)	(4)	(5)	(3-5)=(6)
26.	41- Road Construction Department	1,469.14	600.00	854.48	614.66
27.	42- Rural Development Department	15,639.03	2,924.05	9,692.46	5,946.57
28.	43- Science and Technology Department	200.72	61.89	172.50	28.22
29.	44- SC & ST Welfare Department	1,511.54	84.09	1,121.26	390.28
30.	46- Tourism Department	48.09	16.65	28.05	20.04
31.	47- Transport Department	443.42	10.00	267.64	175.78
32.	48- Urban Development and Housing Department	5,148.79	1,086.25	2,984.53	2,164.26
33.	49- Water Resources Department	1,122.64	38.30	858.07	264.57
34.	50- Minor Water Resource Department	485.68	10.49	284.83	200.85
(B) Total for Revenue (Voted)		1,28,449.37	15,955.01	97,779.91	30,669.46
Total for Revenue (A+B)		1,28,479.25	15,956.02	97,781.24	30,698.01
Capital (Charged)					
35.	14- Repayment of Loans	7,235.93	431.60	7,109.83	126.10
(C) Capital (Charged)		7,235.93	431.60	7,109.83	126.10
Capital (Voted)					
36.	01- Agriculture Department	20.00	126.91	0.00	20.00
37.	3- Building Construction Department	4,582.10	573.88	1,384.86	3,197.24
38.	09- Co-operative Department	483.27	78.02	7.29	475.98
39.	12- Finance Department	879.40	63.59	613.94	265.46
40.	19- Environment and Forest Department	83.00	37.47	60.34	22.66
41.	20- Health Department	1,929.70	182.08	852.20	1,077.50
42.	21- Education Department	771.48	392.42	125.59	645.89
43.	23- Industries Department	112.09	50.00	0.00	112.09
44.	30- Minorities Welfare Department	270.00	17.50	161.30	108.70
45.	35- Planning and Development Department	1,641.99	43.48	1,098.51	543.48
46.	36- Public Health Engineering Department	3,124.34	45.68	1,905.18	1,219.16
47.	37- Rural Works Department	9,706.97	150.00	1,883.28	7,823.69
48.	43- Science and Technology Department	78.00	23.50	46.71	31.29
49.	49- Water Resources Department	2,529.66	1,978.52	954.33	1,575.33
50.	50- Minor Water Resource Department	252.52	881.00	225.28	27.24
51.	51- Social Welfare Department	30.88	52.83	9.87	21.01
(D) Total Capital (Voted)		26,495.40	4,696.88	9,328.68	17,166.72
Grand Total (A+B+C+D)		1,62,210.58	21,084.50	1,14,219.75	47,990.83

(Source: Appropriation Accounts for the year 2019-20)

Appendix-3.2

(Reference: Paragraph 3.3.4)

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	3451-00-090-0007-Agriculture Department	6.94	0.00	6.94	0.10	3.94	0.00	3.10
2.	02	2403-00-001-0001-Headquarters Establishment	7.63	0.00	7.63	0.53	7.14	0.00	1.02
3.		2403-00-107-0001-Fodder and Feed Development	1.61	0.00	1.61	0.20	1.54	0.00	0.27
4.		2404-00-001-0001-Headquarter Establishment	4.16	0.00	4.16	0.04	3.75	0.00	0.45
5.	03	2059-60-103-0001-Furnishing materials for the Buildings of State Legislature	3.50	0.00	3.50	1.75	3.47	0.00	1.78
6.		2059-80-001-0004-Execution	207.63	0.00	207.63	0.55	151.08	0.00	57.10
7.		4059-60-051-0104-Construction and Maintenance of Circuit House	25.01	0.00	25.01	15.00	3.67	0.00	36.34
8.		4059-80-051-0004-Major Construction related to exteresion/alteration in Government Buildings	6.25	0.00	6.25	0.40	5.39	0.00	1.26
9.	06	2015-00-102-0001-Headquarters Charges and General Establishment	36.53	0.00	36.53	5.46	35.22	0.00	6.77
10.		2015-00-103-0001-List of Legislative Assembly Constituencies	70.25	0.00	70.25	11.17	65.84	0.00	15.58
11.		2015-00-106-0001-State Legislative Assembly Election	2.27	18.00	20.27	0.18	9.29	0.00	11.16
12.	08	2204-00-104-0001-Sports and Games	11.42	0.00	11.42	1.32	10.76	0.00	1.98
13.	09	2425-00-003-0001-Training of Employees	0.30	0.00	0.30	0.03	0.28	0.00	0.05
14.	10	3451-00-090-0017-Energy Department	1.98	0.21	2.19	0.39	2.12	0.00	0.47
15.	11	2251-00-090-0024-Backward Class and Most Backward Class Welfare Department	3.28	0.74	4.02	0.02	3.40	0.00	0.64
16.	16	2015-00-101-0001-State Election Commission (Panchayati Raj)	3.17	0.00	3.17	0.15	2.65	0.00	0.67
17.		3451-00-090-0028-Panchayati Raj Department	2.14	0.00	2.14	0.17	1.43	0.00	0.88

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)
18.	18	3451-00-090-0011-Food and Consumer Protection Department	9.07	0.52	9.59	0.05	8.16	0.00	1.48
19.	19	2406-01-001-0001-Direction and Administration	19.09	0.00	19.09	0.54	18.92	0.00	0.71
20.		2406-02-110-0003-Sanctuary	6.05	0.70	6.75	0.01	5.10	0.00	1.66
21.	20	2210-01-001-0001-Health Directorate	32.47	0.00	32.47	0.95	22.91	0.00	10.51
22.		2210-02-101-0001-Directorate of Indigenous Ayurvedic Medicines	38.61	10.81	49.42	0.11	31.75	0.00	17.78
23.	21	2202-01-003-0001-Training to Officers of Bihar Education Service.	0.00	0.00	0.00	0.26	0.00	0.00	0.26
24.		2202-03-102-0001-Patna University	323.98	0.00	323.98	1.50	267.53	33.91	24.04
25.		2202-03-102-0003-Baba Saheb Bhimrao Ambedkar (Bihar University)	661.47	0.00	661.47	20.00	623.53	0.00	57.94
26.		2202-03-102-0004-Jay Prakash Narayan University, Chapra	290.64	9.50	300.14	20.00	238.36	64.65	17.13
27.		2202-03-102-0011-Lalit Narayan Mithila University	584.47	84.00	668.47	25.00	483.60	24.56	185.31
28.		2202-03-102-0012-Kameshwar Singh Darbhanga Sanskrit University	99.45	8.00	107.45	2.00	107.13	0.00	2.32
29.		2202-03-102-0016-Maulana Mazharul Haque Arbi Persian University	4.10	0.25	4.35	0.25	3.53	0.79	0.28
30.		2202-03-102-0025-Purnia University,Purnea	40.00	82.00	122.00	10.00	104.59	6.01	21.40
31.		2202-03-102-0027-Munger University,Munger.	35.00	83.00	118.00	6.00	116.40	4.26	3.34
32.		2202-04-001-0002-Public Education Directorate	2.39	0.10	2.49	0.19	2.33	0.00	0.35
33.		2202-80-003-0006-Dist Education and Training Institute	45.81	2.00	47.81	0.06	42.26	0.00	5.61
34.		2205-00-105-0001-Public Library	1.74	0.00	1.74	0.01	1.63	0.00	0.12
35.	22	2051-00-103-0003-Bihar Police Avar Seva Aayog	20.58	0.00	20.58	0.71	19.97	0.00	1.32
36.		2055-00-001-0003-Purchase of Materials at Central Level	141.75	0.50	142.25	4.00	68.27	0.00	77.98
37.		2055-00-001-0008-Central Selection Board for appointment of police	22.93	0.24	23.17	10.05	20.97	0.00	12.25

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)
38.	22	2055-00-104-0001-Mounted Military Police	18.74	0.00	18.74	0.77	16.24	0.00	3.27
39.		2055-00-113-0001-Hospital Charges	14.62	0.00	14.62	0.10	10.09	0.00	4.63
40.		2055-00-114-0001-Signal	100.56	0.10	100.66	0.74	63.87	0.00	37.53
41.		2055-00-114-0002-Computer	5.74	0.00	5.74	0.75	3.61	0.00	2.88
42.		2070-00-003-0008-Training of HOME GUARDS.	20.00	0.00	20.00	0.20	14.25	0.00	5.95
43.	23	2851-00-102-0001-Demonstration Centres	39.98	0.88	40.86	0.04	25.32	0.00	15.58
44.		2851-00-103-0001-Handloom Development Scheme	1.90	0.07	1.97	0.02	1.63	0.00	0.36
45.	24	2251-00-090-0014-Information and Public Relation Department	1.20	0.07	1.27	0.45	0.91	0.00	0.81
46.	25	3451-00-090-0027-Information Technology Department	7.00	0.00	7.00	0.09	3.74	2.15	1.20
47.	26	2230-01-114-0001-Welfare of Migrant Workers	0.47	0.00	0.47	0.04	0.36	0.00	0.15
48.		2230-03-003-0118-Establishment of New Industrial Training Institute	40.00	6.80	46.80	5.00	38.62	0.00	13.18
49.	30	2225-04-277-0103-Bihar State Seminary Reinforcement Plan	10.00	0.00	10.00	4.00	0.00	7.00	7.00
50.		2251-00-090-0011-Minority Welfare Department	7.28	0.00	7.28	0.56	6.76	0.00	1.08
51.	32	2011-02-101-0006-Leader of Opposition Party	0.98	0.00	0.98	0.07	0.86	0.00	0.19
52.		2011-02-103-0001-Legislative Assembly Secretariat	43.58	5.15	48.73	0.03	43.30	0.00	5.46
53.		2011-02-103-0002-Legislative Council Secretariat	44.71	5.45	50.16	0.78	45.31	0.00	5.63
54.	33	2053-00-094-0001-Sub-divisional Establishment	129.00	0.18	129.18	0.40	96.11	0.00	33.47
55.	35	2052-00-090-0010-Planning and Development Department	18.13	0.23	18.36	0.20	12.28	0.00	6.28
56.	36	4215-01-102-0103-Rural Water Supply Scheme (Tubewells, Wells and Hand pumps)	21.58	45.68	67.26	10.00	61.46	0.00	15.80
57.		4215-01-102-0125-Upgradation of Laboratory and Monitoring for quality of Water	1.00	0.00	1.00	10.00	0.00	0.00	11.00
58.	39	2245-02-101-0004-Free distribution of clothes and utensils to affected persons	1.00	0.00	1.00	4.00	0.33	0.00	4.67

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)
59.	41	3054-03-103-0001-Works Charged Expenditure	0.50	0.00	0.50	0.55	0.38	0.00	0.67
60.		3054-80-001-0010-Bihar Public Work Contract Controversy Intermediary Tribunal	1.47	0.00	1.47	0.02	0.99	0.00	0.50
61.	43	3451-00-090-0003-Science and Technology Department	1.77	0.20	1.97	0.11	1.78	0.00	0.30
62.	47	2052-00-090-0035-Transport Department	3.08	0.00	3.08	0.20	1.68	0.00	1.60
63.	48	2217-05-001-0104-Modernisation of Directorate and its equivalent institution	0.00	0.00	0.00	1.00	0.00	0.00	1.00
64.		2251-00-090-0005-Urban Development and Housing Department	8.79	1.27	10.06	1.58	9.99	0.00	1.65
65.	49	2700-04-101-0001-Other Maintenance Expense	139.95	34.22	174.17	5.05	121.71	0.00	57.51
66.		4711-01-051-0111-Flood control projects(work) (NABARD aided project)	61.33	0.00	61.33	15.33	24.06	0.00	52.60
67.	50	2702-03-103-0007-Other Maintenance Expenditure	10.00	0.00	10.00	1.50	3.81	0.00	7.69
Total			3,528.03	400.88	3,928.91	202.73	3,107.36	143.33	880.95

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2019-20)

Appendix-3.3

(Reference: Paragraph 3.3.4)

Excessive re-appropriation of funds where final Savings was more than ₹ 50 Lakhs

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	03	2059-80-001-0001-Direction	20.13	2.24	20.41	0.00	1.96
2.	06	2015-00-105-0005- Expenditure on paramilitary forces deputed in election	70.60	40.56	71.27	0.00	39.89
3.		2015-00-108-0001-Expenditure on Issue of Identity Cards to Voters	5.02	3.25	5.60	0.00	2.67
4.	13	2049-04-112-0001-Interest on External sustainable scheme of debts.	306.89	15.00	307.60	0.00	14.27
5.	19	2406-01-105-0105-Plant Tissue Culture Lab	0.00	3.68	3.13	0.00	0.55
6.	21	2202-01-796-0211-Overall education- Primary education (SSA)	9.19	53.96	57.27	0.00	5.88
7.		2202-03-102-0024-Patliputra University, Patna	420.25	50.00	448.55	0.00	21.70
8.		2202-80-001-0002-State Education Research and Training Institute Directorate	1.30	0.58	1.34	0.00	0.54
9.	22	2055-00-001-0001-Superintendence	63.48	13.31	69.67	0.00	7.12
10.		2055-00-003-0006-Bihar Police Academy	16.40	3.67	17.03	0.00	3.04
11.		2070-00-107-0003-Welfare Programme related to Home Guards	12.00	28.00	38.62	0.00	1.38
12.	27	2235-60-200-0013-Bihar Peedit Pratikar Scheme	5.00	5.00	7.63	0.00	2.37
13.	39	2235-01-200-0003-Remedy for protection from cold wave	0.50	0.75	0.69	0.00	0.56
14.		2245-02-101-0001-Grants in cash to helpless and handicapped persons	631.53	369.00	990.86	0.00	9.67
15.		2245-02-101-0002-Supply of food grains	811.53	369.00	1,013.76	0.00	166.77
16.		2245-02-113-0001-Repair/ Restoration of damaged buildings caused by flood	4.00	50.00	7.88	0.00	46.12
Total			2,377.82	1,008.00	3,061.31	0.00	324.49

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2019-20)

Appendix-3.4

(Reference: Paragraph 3.3.4)

Cases of Re-appropriation on last day of 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.	01-Agriculture Department	1184	20.03.2020	435	31.03.2020	0.28
2.	02-Animal and Fisheries Resources Department	1091	24.03.2020	453	31.03.2020	0.70
3.		1094	24.03.2020	456	31.03.2020	0.13
4.		1095	24.03.2020	457	31.03.2020	0.08
5.		1096	24.03.2020	458	31.03.2020	0.58
6.		1097	24.03.2020	459	31.03.2020	0.32
7.		1098	24.03.2020	460	31.03.2020	0.01
8.		1099	24.03.2020	461	31.03.2020	0.15
9.		1100	24.03.2020	462	31.03.2020	0.07
10.		1101	24.03.2020	463	31.03.2020	0.10
11.		1102	24.03.2020	464	31.03.2020	0.13
12.	03-Building Construction Department	2542	30.03.2020	477	31.03.2020	15.00
13.		2276	16.03.2020	476	31.03.2020	0.40
14.	04-Cabinate Secretariat Department	27	09.03.2020	498	31.03.2020	0.02
15.	06-Election Department	1002	24.03.2020	499	31.03.2020	1.77
16.		1003	24.03.2020	500	31.03.2020	0.03
17.		1004	24.03.2020	501	31.03.2020	11.17
18.		1005	24.03.2020	502	31.03.2020	10.53
19.		1006	24.03.2020	503	31.03.2020	3.26
20.		1007	24.03.2020	504	31.03.2020	0.18
21.		1008	24.03.2020	505	31.03.2020	3.25
22.	08-Art Culture and youth Department	717	19.03.2020	465	31.03.2020	0.05
23.		718	19.03.2020	466	31.03.2020	0.02
24.		719	19.03.2020	467	31.03.2020	0.22
25.		716	19.03.2020	468	31.03.2020	0.75
26.	09-Co-operative Department	2883	28.03.2020	452	31.03.2020	0.98
27.		2879	28.03.2020	448	31.03.2020	1.09
28.		2882	28.03.2020	451	31.03.2020	0.14
29.		2881	28.03.2020	450	31.03.2020	0.03
30.		2880	28.03.2020	449	31.03.2020	0.68
31.	19- Environment and Forest Department	977	05.03.2020	446	31.03.2020	0.91
32.	20-Health Department	354(1)	13.03.2020	479	31.03.2020	1.16
33.		424(1)	23.03.2020	480	31.03.2020	10.23
34.		355(1)	13.03.2020	481	31.03.2020	0.80
35.		419(1)	23.03.2020	491	31.03.2020	4.98
36.		360(1)	13.03.2020	492	31.03.2020	0.15
37.		418(1)	23.03.2020	493	31.03.2020	2.50
38.		435	30.03.2020	445	31.03.2020	0.11

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	
39.	20-Health Department	359	13.03.2020	497	31.03.2020	1.25
40.		420	23.03.2020	482	31.03.2020	1.18
41.		421	23.03.2020	483	31.03.2020	1.20
42.		357	13.03.2020	484	31.03.2020	2.02
43.		423	23.03.2020	485	31.03.2020	4.84
44.		399	20.03.2020	486	31.03.2020	5.53
45.		361	13.03.2020	488	31.03.2020	0.15
46.		353	13.03.2020	489	31.03.2020	2.30
47.		358	13.03.2020	490	31.03.2020	1.02
48.	25-Information Technology Department	261	25.02.2020	474	31.03.2020	0.09
49.	26-Labour Resource Department	318	27.03.2020	444	31.03.2020	0.21
50.	32-Legislature	1292	31.03.2020	494	31.03.2020	0.09
51.	33- General Administration Department	4168	31.03.2020	469	31.03.2020	0.02
52.		4166	31.03.2020	471	31.03.2020	0.01
53.	43- Science and Technology Department	1067	18.03.2020	472	31.03.2020	0.11
54.	49- Water Resources Department	294	20.03.2020	443	31.03.2020	0.07
55.		293	20.03.2020	442	31.03.2020	0.16
56.		292	20.03.2020	441	31.03.2020	0.42
57.		291	20.03.2020	440	31.03.2020	4.00
58.		290	20.03.2020	439	31.03.2020	4.00
59.		289	20.03.2020	438	31.03.2020	5.05
	Total					106.67

(Source: Appropriation Accounts for the year 2019-20)

Appendix-3.5

(Reference: Paragraph 3.3.5)

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

(₹ in crore)

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supple- mentary Provision	Total	Expen- diture	Savings	Percen- tage of savings	percent expenditure against provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(A) REVENUE (Voted)								
1.	01-Agriculture Department	2,938.77	533.16	3,471.93	2,152.49	1,319.44	38.00	62.00
2.	02-Animal and Fisheries Resource Department	953.25	172.41	1,125.66	789.36	336.30	29.88	70.12
3.	03-Building Construction Department	792.96	39.41	832.37	398.48	433.89	52.13	47.87
4.	04-Cabinet Secretariat Department	365.40	5.64	371.04	152.01	219.03	59.03	40.97
5.	06-Election Department	536.51	398.28	934.79	610.85	323.94	34.65	65.35
6.	09-Co-Operative Department	1,514.44	226.88	1,741.32	586.00	1,155.32	66.35	33.65
7.	11-BC and MBC Welfare Department	1,584.65	2.81	1,587.46	1,413.05	174.41	10.99	89.01
8.	12-Finance Department	295.53	16.48	312.01	186.56	125.45	40.21	59.79
9.	15-Pension	18,443.71	77.30	18,521.01	17,118.98	1,402.03	7.57	92.43
10.	16-Panchayati Raj Department	11,956.31	1,420.04	13,376.35	8,689.62	4,686.73	35.04	64.96
11.	18-Food and Consumer Protection Department	1,347.49	7.61	1,355.10	702.00	653.10	48.20	51.80
12.	19-Environment and Forest Department	418.77	413.30	832.07	623.40	208.67	25.08	74.92
13.	20-Health Department	7,693.06	1,590.75	9,283.81	6,960.84	2,322.97	25.02	74.98
14.	21-Education Department	34,027.21	3,033.56	37,060.77	25,958.41	11,102.36	29.96	70.04
15.	22-Home Department	10,466.00	560.37	11,026.37	8,992.73	2,033.64	18.44	81.56
16.	23-Industries Department	709.30	59.08	768.38	435.26	333.12	43.35	56.65
17.	26-Labour Resource Department	785.52	66.81	852.33	643.42	208.91	24.51	75.49
18.	27-Law Department	990.28	6.68	996.96	768.04	228.92	22.96	77.04
19.	30-Minorities Welfare Department	189.10	33.62	222.72	88.63	134.09	60.21	39.79
20.	33-General Administration Department	720.78	31.63	752.41	526.05	226.36	30.08	69.92
21.	35-Planning and Development Department	846.96	23.67	870.63	273.91	596.72	68.54	31.46
22.	36-Public Health Engineering Department	559.84	0.00	559.84	437.11	122.73	21.92	78.08

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supple-mentary Provision	Total	Expen-diture	Savings	Percen-tage of savings	percent expenditure against provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
23.	37-Rural Works Department	1,211.00	1,000.00	2,211.00	1,665.74	545.26	24.66	75.34
24.	39-Disaster Management Department	4,314.76	3,037.12	7,351.88	3,621.18	3,730.70	50.74	49.26
25.	40-Revenue and Land Reforms Department	845.93	85.11	931.04	561.72	369.32	39.67	60.33
26.	41-Road Construction Department	1,469.14	600.00	2,069.14	854.48	1,214.66	58.70	41.30
27.	42-Rural Development Department	15,639.03	2,924.05	18,563.08	9,692.46	8,870.62	47.79	52.21
28.	44-SC & ST Welfare Department	1,511.54	84.09	1,595.63	1,121.26	474.37	29.73	70.27
29.	47-Transport Department	443.42	10.00	453.42	267.64	185.78	40.97	59.03
30.	48-Urban Development and Housing Department	5,148.79	1,086.25	6,235.04	2,984.53	3,250.51	52.13	47.87
31.	49-Water Resources Department	1,122.64	38.30	1,160.94	858.07	302.87	26.09	73.91
32.	50-Minor Water Resource Department	485.68	10.49	496.17	284.83	211.34	42.59	57.41
33.	51-Social Welfare Department	7,006.85	2,624.77	9,631.62	7,366.22	2,265.40	23.52	76.48
Total Revenue		1,37,334.62	20,219.67	1,57,554.29	1,07,785.33	49,768.96	31.59	68.41
(B) CAPITAL (Charged)								
34.	14- Repayment of Loans	7,235.93	431.60	7,667.53	7,109.83	557.70	7.27	92.73
(C) CAPITAL (Voted)								
35.	01-Agriculture Department	20.00	126.91	146.91	0.00	146.91	100.00	0.00
36.	03-Building Construction Department	4,582.10	573.88	5,155.98	1,384.86	3,771.12	73.14	26.86
37.	09-Co-Ooperative Department	483.27	78.02	561.29	7.29	554.00	98.70	1.30
38.	10-Energy Department	4,573.13	0.00	4,573.13	3,118.89	1,454.24	31.80	68.20
39.	12-Finance Department	879.40	63.59	942.99	613.94	329.05	34.89	65.11
40.	16-Panchayati Raj Department	250.00	0.00	250.00	45.13	204.87	81.95	18.05
41.	20-Health Department	1,929.70	182.08	2,111.78	852.20	1,259.58	59.65	40.35
42.	21-Education Department	771.48	392.42	1,163.90	125.59	1,038.31	89.21	10.79
43.	23-Industries Department	112.09	50.00	162.09	0.00	162.09	100.00	0.00
44.	30-Minorities Welfare Department	270.00	17.50	287.50	161.30	126.20	43.90	56.10
45.	35-Planning and Development Department	1,641.99	43.48	1,685.47	1,098.51	586.96	34.82	65.18

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	percent expenditure against provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
46.	36-Public Health Engineering Department	3,124.34	45.68	3,170.02	1,905.18	1,264.84	39.90	60.10
47.	37-Rural Works Department	9,706.97	150.00	9,856.97	1,883.28	7,973.69	80.89	19.11
48.	41-Road Construction Department	5,536.42	0.00	5,536.42	1,921.59	3,614.83	65.29	34.71
49.	46-Tourism Department	250.00	0.00	250.00	23.03	226.97	90.79	9.21
50.	49-Water Resources Department	2,529.66	1,978.52	4,508.18	954.33	3,553.85	78.83	21.17
51.	50-Minor Water Resource Department	252.52	881.00	1,133.52	225.28	908.24	80.13	19.87
TOTAL CAPITAL		44,149.00	5,014.68	49,163.68	21,430.23	27,733.45	56.41	43.59
Grand Total		1,81,483.62	25,234.35	2,06,717.97	1,29,215.56	77,502.41	37.49	62.51

(Source: Appropriation Accounts for the year 2019-20)

Appendix-3.6

(Reference: Paragraph 3.3.5)

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

(₹ in crore)

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supple- mentary Provision	Total provision	Expen- diture	percent utilisation	Savings	Percent- age of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	01-Agriculture Department	2,958.77	660.07	3,618.84	2,152.49	59.48	1,466.35	40.52
2.	02-Animal and Fisheries Resource Department	953.25	172.41	1,125.66	789.36	70.12	336.30	29.88
3.	03-Building Construction Department	5,375.06	613.29	5,988.35	1,783.34	29.78	4,205.01	70.22
4.	04-Cabinet Secretariat Department	491.81	127.08	618.89	304.45	49.19	314.44	50.81
5.	05-Secretariat of the Governor	29.88	1.01	30.89	1.33	4.31	29.56	95.69
6.	06-Election Department	536.51	398.28	934.79	610.85	65.35	323.94	34.65
7.	07-Vigilance Department	44.70	0.19	44.89	31.32	69.77	13.57	30.23
8.	08-Art, Culture and Youth Department	155.19	0.46	155.65	94.89	60.96	60.76	39.04
9.	09-Co-Operative Department	1,997.71	304.90	2,302.61	593.29	25.77	1,709.32	74.23
10.	12-Finance Department	2,049.96	80.07	2,130.03	1,645.52	77.25	484.51	22.75
11.	16-Panchayati Raj Department	12,206.31	1,420.04	13,626.35	8,734.75	64.10	4,891.60	35.90
12.	17-Commercial Tax Department	161.83	0.51	162.34	120.92	74.49	41.42	25.51
13.	18-Food and Consumer Protection Department	1,397.80	7.61	1,405.41	706.24	50.25	699.17	49.75
14.	19-Environment and Forest Department	501.77	450.77	952.54	683.74	71.78	268.80	28.22
15.	20-Health Department	9,622.76	1,772.83	11,395.59	7,813.04	68.56	3,582.55	31.44
16.	21-Education Department	34,798.69	3,425.98	38,224.67	26,084.00	68.24	12,140.67	31.76
17.	23-Industries Department	821.39	109.08	930.47	435.26	46.78	495.21	53.22
18.	24-Information and Public Relation Department	238.32	0.07	238.39	181.80	76.26	56.59	23.74
19.	25-Information Technology Department	269.00	79.58	348.58	263.55	75.61	85.03	24.39
20.	26-Labour Resource Department	797.52	66.81	864.33	643.42	74.44	220.91	25.56
21.	27-Law Department	990.28	6.68	996.96	768.04	77.04	228.92	22.96
22.	29-Mines and Geology Department	51.88	0.00	51.88	30.19	58.19	21.69	41.81
23.	30-Minorities Welfare Department	459.10	51.12	510.22	249.93	48.98	260.29	51.02
24.	32-Legislature	208.66	10.85	219.51	174.62	79.55	44.89	20.45
25.	33-General Administration Department	727.91	32.08	759.99	532.83	70.11	227.16	29.89

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supple- mentary Provision	Total provision	Expen- diture	percent utilisation	Savings	Percen- tage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
26.	35-Planning and Development Department	2,488.95	67.15	2,556.10	1,372.42	53.69	1,183.68	46.31
27.	36-Public Health Engineering Department	3,684.18	45.68	3,729.86	2,342.29	62.80	1,387.57	37.20
28.	37-Rural Works Department	10,917.97	1,150.00	12,067.97	3,549.02	29.41	8,518.95	70.59
29.	38-Registration, Excise and Prohibition Department	237.41	54.39	291.80	219.30	75.15	72.50	24.85
30.	39-Disaster Management Department	4,320.56	3,037.12	7,357.68	3,621.18	49.22	3,736.50	50.78
31.	40-Revenue and Land Reforms Department	886.80	85.11	971.91	561.72	57.80	410.19	42.20
32.	41-Road Construction Department	7,005.56	600.00	7,605.56	2,776.07	36.50	4,829.49	63.50
33.	42-Rural Development Department	15,669.04	2,924.05	18,593.09	9,692.46	52.13	8,900.63	47.87
34.	43-Science and Technology Department	278.72	85.39	364.11	219.21	60.20	144.90	39.80
35.	44-SC & ST Welfare Department	1,515.54	84.09	1,599.63	1,121.26	70.09	478.37	29.91
36.	45-Sugar Industries Department	217.52	0.72	218.24	143.01	65.53	75.23	34.47
37.	46-Tourism Department	298.09	16.65	314.74	51.08	16.23	263.66	83.77
38.	47-Transport Department	457.42	10.00	467.42	267.64	57.26	199.78	42.74
39.	48-Urban Development and Housing Department	5,158.79	1,236.25	6,395.04	3,144.53	49.17	3,250.51	50.83
40.	49-Water Resources Department	3,652.30	2,016.82	5,669.12	1,812.40	31.97	3,856.72	68.03
41.	50-Minor Water Resource Department	738.20	891.49	1,629.69	510.11	31.30	1,119.58	68.70
42.	51-Social Welfare Department	7,037.73	2,677.60	9,715.33	7,376.09	75.92	2,339.24	24.08
TOTAL		1,42,410.84	24,774.28	1,67,185.12	94,208.96	56.41	72,976.16	43.65

(Source: Appropriation Accounts for the year 2019-20)

Appendix-3.7

(Reference: Paragraph 3.3.5)
List of Grants indicating persistent savings (₹ 100 crore and above)
during 2015-16 to 2019-20

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
		<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>
1.	1-Agriculture Department	1,652.10 (48.66)	1,214.66 (42.22)	1,150.72 (41.01)	1,436.00 (44.06)	1,319.44 (38.00)
2.	2-Animal and Fisheries Resource Department	188.32 (31.37)	133.55 (22.25)	148.73 (19.90)	248.04 (26.51)	336.30 (29.88)
3.	3-Building Construction Department	107.29 (18.92)	187.74 (29.91)	102.59 (16.63)	192.56 (24.81)	433.89 (52.13)
4.	9-Co-Operative Department	307.01 (34.28)	117.61 (21.62)	138.21 (14.67)	843.17 (46.26)	1,155.32 (66.35)
5.	11-BC and MBC Welfare Department	523.79 (16.87)	921.82 (38.86)	285.23 (19.11)	342.72 (22.04)	174.41 (10.99)
6.	12-Finance Department	116.02 (45.17)	100.83 (38.82)	119.66 (44.64)	104.75 (34.86)	125.45 (40.21)
7.	15-Pension	1,347.30 (10.22)	3,770.68 (23.17)	5,570.01 (28.04)	650.32 (3.90)	1,402.03 (7.57)
8.	16-Panchayati Raj Department	2,572.10 (47.06)	919.67 (12.45)	607.76 (6.64)	1,836.67 (17.93)	4,686.73 (35.04)
9.	18-Food and Consumer Protection Department	976.24 (40.67)	1,097.53 (50.74)	1,208.16 (49.93)	255.11 (18.68)	653.10 (48.20)
10.	20-Health Department	964.06 (21.44)	3,350.96 (41.37)	1,427.99 (19.99)	1,877.89 (22.84)	2,322.97 (25.02)
11.	21-Education Department	5,813.90 (23.77)	3,837.45 (16.77)	7,703.21 (24.50)	9,957.93 (26.96)	11,102.36 (29.96)
12.	22-Home Department	622.85 (10.09)	970.47 (13.55)	866.99 (11.77)	724.29 (8.10)	2,033.64 (18.44)
13.	26- Labour Resource Department	303.96 (55.50)	273.01 (39.50)	102.51 (22.49)	175.23 (24.13)	208.91 (24.51)
14.	27-Law Department	146.64 (22.14)	289.30 (34.98)	204.74 (25.14)	153.84 (16.66)	228.92 (22.96)
15.	33-General Administration Department	181.49 (33.32)	169.23 (25.13)	166.51 (30.27)	221.94 (30.75)	226.36 (30.08)
16.	35-Planning and Development Department	135.04 (50.24)	1,291.09 (55.48)	1,030.36 (74.05)	156.02 (25.78)	596.72 (68.54)
17.	37-Rural Works Department	422.07 (29.96)	432.17 (27.33)	228.19 (14.39)	198.87 (16.53)	545.26 (24.66)
18.	39-Disaster Management Department	2,406.75 (85.92)	1,210.03 (67.09)	1,362.71 (34.39)	3,176.72 (65.92)	3,730.70 (50.74)
19.	40-Revenue and Land Reforms Department	238.37 (32.74)	363.65 (44.40)	306.85 (35.34)	238.51 (30.14)	369.32 (39.67)
20.	41-Road Construction Department	117.63 (11.39)	222.55 (17.66)	476.18 (35.81)	487.94 (34.41)	1,214.66 (58.70)
21.	42-Rural Development Department	3,554.04 (50.18)	4,468.35 (43.48)	5,166.39 (49.82)	6,175.24 (32.58)	8,870.62 (47.79)

Sl. No.	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.	44-Scheduled Castes and Scheduled Tribes Welfare Department	361.50 (18.85)	497.99 (30.35)	390.28 (27.75)	441.72 (30.16)	474.37 (29.73)
23.	48-Urban Development and housing Department	1,133.68 (36.44)	1,244.82 (26.93)	1,811.89 (35.89)	2,064.28 (38.50)	3,250.51 (52.13)
24.	51-Social Welfare Department	1,502.39 (22.11)	1,798.95 (27.08)	2,142.20 (26.02)	3,243.44 (33.97)	2,265.40 (23.52)
Total		25,694.54 (27.96)	28,884.11 (27.66)	32,718.07 (27.20)	35,203.20 (25.59)	47,727.39 (31.45)
Capital-Voted						
25.	3-Building Construction Department	1,347.14 (45.12)	1,537.81 (53.43)	2,348.80 (52.93)	1,018.64 (27.76)	3,771.12 (73.14)
26.	10-Energy Department	1,207.86 (29.16)	5,330.74 (47.83)	130.74 (1.79)	623.36 (10.72)	1,454.24 (31.80)
27.	20- Health Department	579.60 (34.94)	261.23 (23.32)	619.16 (52.87)	481.38 (29.80)	1,259.58 (59.65)
28.	41-Road Construction Department	599.98 (11.91)	442.80 (7.65)	372.09 (6.26)	192.24 (3.34)	3,614.83 (65.29)
29.	49-Water Resources Department	251.54 (14.48)	511.32 (23.38)	1,405.44 (35.54)	179.43 (5.89)	3,553.85 (78.83)
Total		3,986.12 (25.61)	8,083.90 (34.97)	4,876.23 (21.40)	2,495.05 (12.54)	13,653.62 (62.39)
Grand Total		29,680.66 (27.62)	36,968.01 (28.99)	37,594.30 (26.28)	37,698.25 (23.94)	61,381.01 (35.35)

(Source: Appropriation Accounts for the year 2015-16 to 2019-20)

Appendix-3.8

(Reference: Paragraph 3.4)

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	2435-60-101-0101-Interest Grant on Agriculture Debt	14.55
2.		4401-00-051-0101-Establishment of Agriculture Office Buildings	16.60
3.		6401-00-190-0002-Loans to Bihar State Agriculture Industry Development Corporation	126.91
4.	02	2403-00-106-0212-National Cattle Management	11.21
5.		2403-00-106-0213-National Agricultural Development Scheme	11.06
6.	03	4059-80-051-0116-Construction of Governor House Building	11.80
7.		4225-04-051-0103-Minority Residential School	12.00
8.		4406-01-051-0101-Forestry College	40.00
9.		4408-02-101-0102-Construction of food storage godown (NABARD)	34.66
10.	04	2070-00-001-0107-Bihar Development Mission	150.00
11.	09	2425-00-107-0106-Managerial grant for procurement work	50.00
12.		2425-00-108-0415-Integrated Co-operative Development Project	22.58
13.		2425-00-108-0419- Establishment of Agriculture equipment banks in Primary Agriculture Credit Societies (PACS)	423.15
14.		4425-00-051-0203-Rashtriya Krishi Vikash Yojana (RKVY) (ACA)	63.02
15.		4425-00-108-0465-Integrated Co-operative Development Project	20.11
16.		6425-00-108-0419-Establishment of Agriculture equipment banks in Primary Agriculture Credit Societies (PACS)	423.15
17.	10	4801-05-190-0208-Backward Region Grant Fund (BRGF State Component for BSPTCL)	138.00
18.		4801-05-190-0209-Backward Region Grant Fund (BRGF State Component for SBPDCL)	623.33
19.		4801-05-190-0210-Backward Region Grant Fund (BRGF State Component for NBPDC)	630.00
20.	11	2225-03-277-0215-Pre Entrance Scholarship.	92.90
21.	12	2054-00-098-0001-Local Fund Audit	32.27
22.		4058-00-103-0101-Machinery and Equipment Modernisation Scheme for Government Press, Gulzarbagh	12.00
23.		5475-00-800-0101-Contribution to the share capital of State Government to Kshetriya Gramin Bank Investment	63.59
24.	13	2049-03-117-0001-Interest on Contributory pension plan for Government employee.	10.00
25.	15	2071-01-106-0001-Due contribution to Judges of High Court under Article 290 of the Constitution of India	12.08
26.		2071-01-197-0001-Contribution under retired pension benefit scheme of Teacher	33.39
27.		2071-01-198-0001-Contribution under retired pension benefit scheme of Teacher	38.01
28.	16	2515-00-789-0513-Panchayati Raj System and Human Resources Development (EAP)	15.00
29.		2515-00-789-0214-National Rural Swaraj Campaign (RGSA)	12.06
30.		2515-00-198-0215-National Rural Swaraj Campaign (RGSA)	62.75

Sl. No.	Grant No.	Head of accounts and description	Total provision unutilised
(1)	(2)	(3)	(4)
31.	18	2408-01-101-0405-N.F.S.A Antargat Khadayno ke Antah Rajyiye Hathalan and fair Price Shop Dealers margin	417.54
32.		5475-00-051-0103-Establishment of District Supply chain management center	38.48
33.	19	3435-04-101-0001-Pollution Control	10.00
34.	20	2210-01-110-0016-Mental Hospital	15.00
35.		2235-60-110-0204-Social Security for Unorganised Labours including National Health Insurance Scheme	45.00
36.		2235-60-110-0205-Ayushman Bharat - National Health Security (AB-NHPM)	260.00
37.		4210-01-051-0104-Construction of Government Dispensary in Urban Area	25.00
38.		4210-01-110-0110-Indira Gandhi Institute of Cardiology, Patna	71.00
39.		4210-01-110-0117-Construction of Mental Hospital Buildings Koilawar	35.00
40.		4210-03-105-0119-B.S.C. Nursing College(CERTAIN)	40.00
41.	21	4202-01-203-0105-Land for Central University	29.52
42.		4202-01-789-0101-Building Construction of Government and Government Recongised Secondary School	41.60
43.		2202-02-004-0102-Skill	10.00
44.	22	2055-00-115-0303-National Scheme for modernisation of Police and other forces	50.00
45.	23	2851-00-102-0107-Chief Minister Extremely Backward Caste Udhami Scheme	52.50
46.		2851-00-789-0110-Chief Minister Scheduled Castes and Scheduled Tribes Entrepreneurial scheme	56.00
47.		2852-80-102-0135-Establishment of Entrepreneurs Development Scheme	20.90
48.		2852-80-102-0150-Establishment of Central Institute of Plastic Engineering and Technology	15.05
49.		5465-01-190-0108-Bihar State Financial Corporation Limited	15.00
50.		5465-01-190-0109-Bihar state credit and appropriation corporation ltd	15.00
51.		5465-01-190-0110-Bihar State Industrial Development Corporation Limited	15.00
52.		6851-00-102-0101-Chief Minister Extremely Backward Caste Udhami Scheme	50.00
53.		6851-00-789-0101-Chief Minister Scheduled Castes and Scheduled Tribes Entrepreneurial scheme	57.60
54.	26	4250-00-050-0101-Land acquisition for Industrial Training Institute	12.00
55.	27	2014-00-105-0007-Extra court.(Recommendation of finance commission)	17.50
56.	30	4225-04-051-0102-Bihar State Seminary Reinforcement Plan	30.00
57.	35	2235-01-202-0505-Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	89.17
58.		2235-01-789-0501-Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	56.53
59.		3454-02-789-0101-Aggregate statistics development plan	26.08
60.	37	4515-00-103-0113-Mukhya Mantri- Gram Sampark Yojana	133.46
61.		4515-00-103-0316-Pradhan Manti Gram Sadak Yojana (PMGSY)	1,200.00
62.	39	2245-02-112-0104-Purchase of Communication Equipments	12.00
63.	40	2029-00-103-0206-National Land Records Management Programme(NLRMP)	87.72
64.		4047-00-789-0106-For Home less families Purchasing of Raiyati Land.	38.04
65.	41	3054-80-797-0101-Transfer from Central Road Fund	400.00
66.	42	2203-00-112-0106-Development Management Institute	57.99
67.		2215-02-105-0103-Lohiya Swachchhata Yojna	200.00
68.		2216-03-102-0101-Chief minister's accommodation purchase scheme	15.00

Sl. No.	Grant No.	Head of accounts and description	Total provision unutilised
(1)	(2)	(3)	(4)
69.	42	2216-03-789-0104-Chief minister's accommodation purchase scheme	25.00
70.		2216-03-796-0103-Chief Minister accommodation purchase scheme	10.00
71.		2220-60-101-0101-Water life greenery	10.00
72.		2505-02-101-0301-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	449.98
73.		3454-02-206-0102-Special Identification Scheme(U.I.D)	10.00
74.		4515-00-103-0102-Block Minor Construction Work	30.00
75.	44	2225-01-102-0216-Pradhan Mantri Adarsh Gram Yojana (PMAGY)	65.14
76.		2225-01-277-0219-Post Matric Stipend	60.00
77.		2225-02-102-0201-Multipurpose Development of Scheduled Tribes - Received from Government of India under Section 275 (1) of the Constitution	18.00
78.		2225-02-102-0202-Special Central Assistance for Schedule Tribes	18.00
79.		2225-02-796-0125-Development of Tharuhat Area	27.61
80.	45	2852-08-789-0101-Economic Assistance	25.60
81.	48	2215-01-191-0106-Water life greenery	10.00
82.		2217-03-051-0204-Smart City Mission Yojna	420.00
83.		2217-03-051-0302-Urban Recycling Mission-Atal Renewal and urban Change Mission(AMRUT)	130.00
84.		2217-03-191-0113-Land Acquisition.	50.00
85.		2217-03-796-0101-Grants-in-aid to Urban Local Bodies for Transport	10.30
86.	49	4700-80-051-0310-North Koyal Reservoir Project (NABARD LTIF)	251.86
87.	51	2235-02-101-0223-Scheme for persons with Disabilities (SIPDA)	18.00
		Total	8,606.35

(Source: Detailed Appropriation Accounts, 2019-20)

Appendix-3.9

(Reference: Paragraph 3.4.4)

Rush of Expenditure in the month of March 2020

(₹ in crore)

Sl. No.	Grant No. and name of the Department	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total expenditure during 2019-20	Expenditure incurred in March 2020	Percentage of total expenditure w.r.t. expenditure during	
								January – March 2020	March 2020
(1)	(2)					(3)	(5)		(6)
1.	03-Building Construction Department	141.21	277.41	264.54	1,101.64	1,784.80	828.41	61.72	46.41
2.	11-Backward Class and Most Backward Class Welfare Department	1.71	17.27	337.93	1,059.89	1,416.80	1,051.51	74.81	74.22
3.	18- Food and Consumer Protection Department	10.01	236.84	26.23	433.15	706.23	422.50	61.33	59.82
4.	23- Industries Department	14.99	42.59	64.46	313.22	435.26	286.57	71.96	65.84
5.	25-Information Technology Department	0.70	24.30	112.33	122.07	259.40	80.35	47.06	30.98
6.	43-Science and Technology Department	25.94	56.07	37.51	99.69	219.21	67.15	45.48	30.63
7.	44- SC&ST Welfare Department	33.30	46.73	324.65	716.58	1,121.26	651.39	63.91	58.09
8.	49- Water Resources Department	415.22	94.09	245.51	787.99	1,542.81	578.23	51.07	37.48
9.	50-Minor Water Resource Department	70.65	125.99	56.78	256.69	510.11	206.64	50.32	40.51
Total		713.73	921.29	1,469.94	4,890.92	7,995.88	4,172.75	61.17	52.19

(Source: Finance Accounts 2019-20)

Appendix-3.10

(Reference: Paragraph 3.4.4)

Hundred per cent Expenditure incurred in March 2020

(₹ in crore)

Sl. No.	Grant No.	Head of accounts and description	100 % Expenditure During March
(1)	(2)	(3)	(4)
1.	01	2415-01-277-0101-Grants to Rajendra Agriculture University	0.42
2.	03	4059-01-796-0104-Building for schedule Tribes	135.20
3.		4059-60-051-0318-Scheme for Development of Schedule Castes	4.25
4.	11	2225-03-277-0214-Pre-Matric Scholarship	11.50
5.		2225-03-277-0314-Pre-Matric Scholarship	11.50
6.	13	2049-03-104-0001-Interest on General Provident Funds	280.93
7.		2049-03-104-0002-Interest on All India Administrative Service Provident Funds	12.00
8.		2049-03-108-0001-Interest on Insurance and Pension Fund	291.60
9.	19	2406-04-101-0201-National Afforestation Programme (National green India Mission)	1.98
10.		2406-04-101-0301-National Afforestation Programme (National green India Mission)	1.32
11.	20	2210-03-110-0305-Fulfilment by State resource of less amount received in central part head of NHM	75.41
12.	21	2202-04-200-0204-Rashtriya Siksha Mission Sakshar Mission	5.25
13.		2202-04-200-0304-Rashtriya Siksha Mission Sakshar Mission	3.50
14.		2202-80-004-0011-Lalit Narayan Mishra Institute of Economic Development and social change	2.30
15.		2205-00-105-0009-Khubbaksh Khan oriental Urdu Library Patna Grants-in-aid	0.04
16.	25	5465-02-190-0001-Bihar State Electronics Development Corporation	19.35
17.	26	2230-03-003-0234-Skills Strengthening for industrial value enhancement (STRIVE)	1.56
18.	38	2039-00-001-0109-Consolidated Excise Management System	16.00
19.	44	2225-01-190-0001-Bihar State Scheduled Castes Co-operative Development Corporation Patna	7.75
20.		2225-01-197-0001-Post Matric Education	0.15
21.		2225-01-198-0001-Post Matric Education	0.50
22.		2225-01-277-0319-Post Matric Stipend	58.00
23.		2225-02-102-0105- For development of Scheduled Tribes	10.00
24.		2225-02-277-0216-Post Matric Scholarship	3.00
25.	48	2215-02-106-0302-National River Conservation Plan(NRCP)	1.00
26.		2215-02-789-0303-National River Conservation Plan(NRCP)	39.00
27.		2215-02-796-0305-National River Conservation Plan(NRCP)	4.00
28.		2217-01-789-0102-Assistance Grant to urban local bodies for transport	20.00
29.		3435-04-101-0002-Bihar State Ganga River Conservation and Programme	0.25
30.	51	2235-03-101-0102-Indra Gandhi National Disability Pension Scheme	3.00
Total			1,020.75

(Source: Appropriation Accounts 2019-20)

Appendix-3.11

(Reference: Paragraph 3.4.5)

Withdrawals from Contingency fund for non-contingent expenditure

(₹ in crore)

Sl. No.	Major Head	Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1.	2012	President, Vice-president/ Governor, Administrator of Union Territories	To purchase a new car for Office of the Governor of Bihar	0.71
2.	2043	Collection charges under State Goods and Service Tax	To purchase a vehicle for the Commercial-Tax-Tribunal, Bihar, Patna	0.11
3.			Compensation amount equivalent to State tax charged as Entrance fee in Multiplexes/Cinema Halls for Film-“super 30”.	0.40
4.	2052	Secretariat-General Services	To purchase two Innova vehicles for govt. use	0.36
5.			To purchase vehicles for CM secretariat.	0.24
6.			To purchase a pollution-free electric car for the CM secretariat.	0.24
7.			To purchase a vehicle for Plan and Development Department, Bihar	0.23
8.			To purchase a Safari Car for special work officer of CM, Bihar	0.13
9.	2070	Other Administrative Services	To purchase a vehicle for Citizen safety Directorate, Bihar, Patna.	0.18
10.			To purchase seven new Maruti Ciaz and one Hyundai Kona Electric car	0.93
11.	2202	General Education	Sanction of Advance payment of wages to guest teachers against sanctioned and vacant positions, till teachers are employed in the higher secondary school.	50.00
12.			Expenditure for construction of a State-wide human chain related to Jal Jivan Hariyali, De addiction, Child Marriage prevention and Dowry abolition.	19.40
13.	2205	Art and Culture	Fund for Motor Car for archives	0.09
14.	2251	Secretariat - Social Services	To purchase a vehicle for the office of Labour and Resources Deptt.	0.23
15.			To purchase of two Innova Cars for the office of Art, Culture and Youth Deptt.	0.46
16.			To purchase a vehicle for the office of Social Welfare Deptt.	0.23
17.			For Payment of Honorarium to Contract Employees.	0.21
18.	2405	Fisheries	PF Contribution of Employer to Employees of State Fisheries Development Corporation.	0.76
19.	2406	Forestry and Wildlife	Additional plantation under Jal Jivan Hariyali Mission	30.00
20.			Additional plantation under Jal Jivan Hariyali Mission	61.70

Sl. No.	Major Head	Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
21.	2700	Irrigation	For granted Scheduled partnership to MP Govt. for operation and sustenance of Ban Sagar Dam.	34.22
22.	3054	Roads and Bridges	Additional fund for execution of OPRMC phase-II and other granted scheme.	450.00
23.	3451	Secretariat- Economic Services	To purchase Innova Car for the Secretariate of Water and Resources Deptt.	0.18
24.			To purchase a vehicle for Food & Consumer Deptt.	0.32
25.			To Purchase a new Car for HQRS office of Minor Water Resources Deptt., Bihar.	0.12
26.			For payment of dues to Contract Employees and Honorarium Payment	0.24
27.			To Purchase an Innova Car for Sugar Cane (Industry) Deptt., Bihar.	0.23
28.			To purchase a new vehicle for Energy Deptt., Bihar	0.12
29.	4059	Capital Outlay on Public Works	For Permanent Premises of DMI at Sikanderpur Mauja, Bihta (Patna) with reference to Administrative Approval for Building Construction.	0.90
30.	4702	Capital Outlay on Minor Irrigation	For Implementation of Ambitious Scheme under the campaign of Water Life Greenary in F. Y. 2019-20.	16.00
31.			For Implementation of Ambitious Scheme under the campaign of Water Life Greenary in F. Y. 2019-20.	1.00
32.			For Implementation of Ambitious Scheme under the campaign of Water Life Greenary in F. Y. 2019-20.	83.00
33.	5452	Capital Outlay on Tourism	On Occasion of 350 th Guru Govind Singh Birthday for Construction of Multipurpose Lightening Centre & Parks.	28.73
Total				781.67

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

Appendix-3.12

(Reference: Paragraph 3.5.1)

Unnecessary Supplementary Provision (Grant No. 16)

(₹ in crore)

Sl. No.	Head	Original Provision	Supplementary Provision	Total Provision	Expenditure
1.	2515-00-198-0215-National Rural Swaraj Campaign (RGSA)	8.28	54.47	62.75	0.00
2.	2515-00-789-0214-National Rural Swaraj Campaign (RGSA)	1.59	10.46	12.05	0.00
3.	2515-00-796-0220-National Rural Swaraj Campaign (RGSA)	0.13	0.84	0.97	0.00
4.	2515-00-198-0113-Chief-Minister Nishchaya Yojna.	1471.85	830.00	2301.85	894.66
5.	2515-00-789-0112-Chief-Minister Nishchaya Yojna	422.14	160.00	582.14	282.77
6.	2515-00-796-0119- Chief-Minister Nishchaya Yojna	31.01	10.00	41.01	30.89
7.	2515-00-196-0007-Contribution to District Councils in the light of recommendation of State Finance Commission	525.24	104.21	629.45	253.45
8.	2515-00-197-0004-Contribution to Block Panchayats in the light of recommendation of State Finance Commission	262.62	7.10	269.72	95.88
9.	2515-00-198-0009-Contribution to Gram Panchayats in the light of recommendation of State Finance Commission	1796.36	239.59	2035.95	982.12
10.	2515-00-198-0001-Assistance to Panchayati Raj Institutions	6368.25	3.37	6371.62	5,678.20
Total		10,887.47	1,420.04	12,307.51	8,217.97

(Source: Appropriation Accounts 2019-20)

Appendix-3.13

(Reference: Paragraph 3.5.1)
Rush of Expenditure (Grant No. 16)

(₹ in crore)

Sl. No.	Head	Allotment no./date	Allotment amount	Expenditure during 2019-20	Expenditure in March 2020	Percentage of Expenditure in March
1	2015-00-109-0002-Election of Zila Parishads/Panchayat Samitis/Gram Panchayats	10/6.6.19	0.64	1.36	0.79	58.08
		11/6.6.19	0.005			
		20/30.7.19	0.10			
		41/4.9.19	0.09			
		42/4.9.19	0.51			
		52/4.10.19	0.43			
		57/21.11.19	0.21			
		63/15.1.20	0.10			
		64/15.1.20	0.10			
		71/6.3.20	0.23			
		72/12.3.20	3.26			
2	2515-Other Rural Development Programmes-00-198-Assistance to Gram Panchayats-0014-Contribution of Gram Kachahari in the Light of State Finance Commission.	33/21.08.19	41.93	23.52	15.11	64.24
	Total			24.88	15.90	63.90

(Source: Data provided by the Panchayati Raj Department, Govt. of Bihar and Detailed appropriation Accounts and Monthly expenditure report)

Appendix-3.14

(Reference: Paragraph 3.5.1)

Non Reconciliation of Figures of Expenditure (Grant No. 16)

(₹ in crore)

Sl. No.	Name of Scheme	Head of the scheme	Expenditure booked by the Department	Expenditure booked by AG(A&E)	Difference
1.	Election	2015-Elections-00-109-Charges for conduct of election to panchayats/ local bodies-0002-Election of Zila Parishads/Panchayat Samitis/Gram Panchayats	1.41	1.36	0.05
2.	Rent & contingency for Gram Katchahari	2515-Other Rural Development Programmes-00-800-Other Expenditure-0112-Different items of Gram Kutuchery	4.72	3.41	1.31
3.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00-789-Special Component Plan for Scheduled Castes-0103-Fixed allowances to elected representatives of Gram Panchayats	14.37	12.05	2.32
4.	Contingency for Gram panchayat	2515-Other Rural Development Programmes-00-800-Other Expenditure-0114-Other Provision of Panchayati Raj	1.05	0.75	0.30
5.	Mukhiya Sarpanch/ Zila panchayat Training Establishment	2515-Other Rural Development Programmes-00-198-Assistance to Gram Panchayats-0014-Contribution of Gram Kachahari in the Light of State Finance commission.	32.36	23.52	8.84
6.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00-198-Assistance to Gram Panchayats-0105-Fixed allowances to elected representatives of Gram Panchayats	72.36	60.79	11.57
7.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00-789-Special Component Plan for Scheduled Castes-0106-Fixed allowances to elected representatives of District Council	0.64	0.59	0.05
8.	Gram Kutchehari Nyaymitra/ Sachiv mandey	2515-Other Rural Development Programmes-00-198-Assistance to Gram Panchayats-0010-Different items of Gram Kutchery	136.59	93.83	42.76
9.	On contract basis DEO and for training	2515-Other Rural Development Programmes-00-001-Direction and Administration-0102-District Panchayat Establishment	0.06	11.75	11.69
10.	Mukhiya Sarpanch/ Zila panchayat Training Establishment	2515-Other Rural Development Programmes-00-198-Assistance to Gram Panchayats-0009-Contribution to Gram Panchayats in the light of recommendation of State Finance Commission	990.39	982.12	8.27
11.	Zila panchayat Establishment	2515-Other Rural Development Programmes-00-001-Direction and Administration-0003-Establishment of District Panchayat	157.71	159.64	1.93

Sl. No.	Name of Scheme	Head of the scheme	Expenditure booked by the Department	Expenditure booked by AG(A&E)	Difference
12.	5th SFC	2515-Other Rural Development Programmes-00 -196-Assistance to Zila Parishads/ District level Panchayats-0007- Contribution to District Councils in the light of recommendation of State Finance Commission	290.02	253.45	36.57
13.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00 -196-Assistance to Zila Parishads/District level Panchayats-0106-Fixed allowances to elected representatives of District Council	3.37	3.10	0.27
14.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00 -197-Assistance to Block Panchayats/ Intermediate level Panchayats-0103-Fixed allowances to elected representatives of Panchayat Samiti	16.27	13.62	2.65
15.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00 -198-Assistance to Gram Panchayats-0106- Fixed allowances to elected representatives of Gram Kutchery	81.00	58.56	22.44
16.	7 Nishchay	2515-Other Rural Development Programmes-00 -198-Assistance to Gram Panchayats-0113- Chief-Minister Nishchaya Yojna.	903.56	894.66	8.90
17.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00-789-Special Component Plan for Scheduled Castes-0104-Fixed allowances to elected representatives of Gram Kutchery	17.37	13.10	4.27
18.	Allowance and other to PRIs & gram katchahari	2515-Other Rural Development Programmes-00 -789-Special Component Plan for Scheduled Castes-0105-Fixed allowances to elected representatives of Panchayat Samiti	3.14	2.80	0.34
19.	5th SFC	2515-Other Rural Development Programmes-00 -197-Assistance to Block Panchayats/ Intermediate level Panchayats-0004- Contribution to Block Panchayats in the light of recommendation of State Finance Commission	111.93	95.88	16.05
20.	Panchayat sarkar bhawan by PRD	4515-Capital Outlay on other Rural Development Programmes-00-101- Panchayati Raj-0108-Panchayat Government Building	45.64	45.12	0.52
Total			2,883.96	2,730.13	181.08

(Source: Data provided by the Panchayati Raj Department, Bihar and Detailed Appropriation Accounts)

Appendix-3.15

(Reference: Paragraph 3.5.1)
Outstanding AC Bills (Grant No. 16)

(₹ in crore)

Sl. No.	Year	AC bills drawn	AC bills adjusted	Outstanding AC bills
1.	2002-03	4.58	4.41	0.16
2.	2003-04	0.82	0.63	0.19
3.	2004-05	5.39	4.79	0.60
4.	2005-06	19.00	17.98	1.02
5.	2006-07	19.85	17.23	2.62
6.	2007-08	203.82	198.13	5.69
7.	2008-09	175.30	168.34	6.96
8.	2009-10	203.29	190.83	12.46
9.	2010-11	362.20	359.69	2.51
10.	2011-12	116.04	112.17	3.87
11.	2012-13	0.02	0.00	0.02
12.	2013-14	0.17	0.12	0.05
13.	2014-15	4.44	1.29	3.15
14.	2015-16	131.59	93.65	37.94
15.	2016-17	29.27	15.03	14.24
Total		1,275.78	1,184.30	91.48

(Source: Data furnished by the Panchayati Raj Department)

Appendix-3.16

(Reference: Paragraph 3.5.1)

Non-submission of Utilisation Certificates (Grant No. 16)

(₹ in crore)

Sl. No.	Financial year	Sanctioned Amount	Amount adjusted	Outstanding amount for Utilisation
1.	2003-04 to 2016-17	25,567.14	17,138.47	8,428.67
2.	2017-18	7,028.64	140.41	6,888.23
3.	2018-19 (as on 31.05.2020)	4,664.32	5.71	4,658.61
Total		37,260.10	17,284.59	19,975.51

(Source: Data furnished by the Panchayati Raj Department)

Appendix-3.17

(Reference: Paragraph 3.5.2)

Unnecessary Supplementary Provision (Grant No. 51)

(₹ in crore)

Sl. No.	Head	Original Provision	Supplementary Provision	Total Provision	Expenditure	Savings
Revenue (Voted)						
1.	2235-02-102-0324-Rajiv Gandhi Scheme for empowerment of Adolsence Girls(SABALA)	7.00	1.16	8.16	0.69	7.47
2.	2235-02-103-0225-Maternity Advantage Plan	22.13	1.04	23.17	2.42	20.75
3.	2235-02-102-0222-Integrated child Development Services Schemes	854.15	12.25	866.4	740.99	125.41
4.	2235-02-102-0225-National Nutrition Mission (Including ISSNIP) Schemes	198.17	63.67	261.84	193.39	68.45
5.	2235-03-101-0201-Indira Gandhi National Old Age Pension Scheme	678.55	13.89	692.44	629.74	62.70
6.	2235-03-101-0203-Indira Gandhi National Widow Pension Scheme	177.84	3.12	180.96	153.12	27.84
7.	2235-03-789-0201-Indira Gandhi National Old Age Pension Scheme	370.00	6.70	376.70	290.00	86.70
	Total	2,307.84	101.83	2,409.67	2010.35	399.32
Capital (Voted)						
8.	4235-02-102-0208-Integrated Child Development Services(ICDS)	30.83	34.18	65.01	9.67	55.34
	Total	30.83	34.18	65.01	9.67	55.34
	Grand Total	2,338.67	136.01	2,474.68	2020.02	454.66

(Source: Detailed Appropriation Accounts 2019-20)

Appendix-3.18

(Reference: Paragraph 3.5.2)

Sanction, Expenditure & Surrendered of Annual Plan 2019-20 (Grant No. 51)

(₹ in crore)

Sl. No.	Name of Scheme	Outlay (2019-20)	Total Outlay after Internal Adjustment + 3rd Supp	Budgeted Amount	Sanctioned Amount	Outlay Surrendered in March 2020	Outlay After Surrendered in Mar-20	Cumulative Expenditure	Percentage of Expenditure
1	2	3	4	5	6	7	8	9	10
State Schemes									
1	Indira Gandhi National Old Age Pension Scheme	381.00	681.00	681.00	681.00	0.00	681.00	680.68	99.95
2	Indira Gandhi National Widow Pension Scheme	20.00	10.00	10.00	10.00	0.00	10.00	10.00	100.00
3	Indira Gandhi National Disability Pension Scheme	4.00	4.00	4.00	4.00	0.00	4.00	4.00	100.00
4	Mukhyamantri Vridjan Pension Scheme	0.00	584.00	584.00	584.00	0.00	584.00	583.75	99.96
5	Laxmibai Social Security Pension Scheme	185.00	300.00	300.00	300.00	0.00	300.00	300.00	100.00
6	Bihar Desability Pension Scheme	250.00	386.00	386.00	386.00	0.00	386.00	386.00	100.00
7	Kabir Anthyesthi Anudan Yojana	50.00	35.00	35.00	35.00	0.00	35.00	32.50	92.86
8	Chief Minister Disabled Strengthening Scheme (SAMBAL)	5.00	8.50	8.50	8.50	0.00	8.50	8.50	100.00
9	Chief Minister Family Benefit Scheme	5.00	5.00	5.00	5.00	0.00	5.00	3.25	65.00
10	Bihar Shatabdi Labour Welfare Scheme	18.00	18.00	18.00	18.00	0.00	18.00	18.00	100.00
11	Mukhyamantri Bhikhchavriti Nivaran Yojana	10.00	10.00	10.00	10.00	0.00	10.00	3.30	33.00
12	Old Age Home (SAHARA)	6.00	4.50	4.50	4.50	0.00	4.50	1.85	41.11
13	Old Age Home Construction (D 3)	10.00	10.00	10.00	10.00	0.00	10.00	10.00	100.00
14	Bihar Aids Pirit Kalyan Yojana	10.00	10.00	10.00	10.00	0.00	10.00	9.50	95.00
15	Chief Minister Disabled Marriage Grant scheme	1.00	2.50	2.50	2.50	0.00	2.50	2.50	100.00
16	SIPDA	0.00	1.00	1.00	1.00	0.15	0.85	0.85	100.00
17	SIPDA (Demand - 3)	0.00	5.34	5.34	5.34	0.00	5.34	5.34	100.00
18	Repairing of Disabled Building (Demand-3)	0.00	1.15	1.15	1.15	0.01	1.14	1.14	100.00
19	MIS	12.50	16.50	16.50	16.50	0.00	16.50	13.06	79.18
20	Dress to Preschool Children at AWC	142.33	155.22	155.22	155.22	0.00	155.22	145.79	93.93
21	ICDS - Estb.	285.17	299.09	299.09	299.09	2.66	296.43	266.60	89.94

Sl. No.	Name of Scheme	Outlay (2019-20)	Total Outlay after Internal Adjustment + 3rd Supp	Budgeted Amount	Sanctioned Amount	Outlay Surrendered in March 2020	Outlay After Surrendered in Mar-20	Cumulative Expenditure	Percentage of Expenditure
1	2	3	4	5	6	7	8	9	10
22	Women Development Corporation	5.00	5.00	5.00	5.00	0.00	5.00	4.25	85.00
23	Mukhyamantri Kanya Vivah Yojana	91.40	49.79	49.79	49.79	0.00	49.79	40.37	81.08
24	Mukhyamantri Nari Shakti Yojana	62.00	31.98	31.98	31.98	11.52	20.46	20.46	100.00
25	Mukhyamantri Kanya Utthan Yojana	100.00	43.00	43.00	43.00	0.00	43.00	42.73	99.37
26	State Commission for Protection of the Child Rights	4.30	4.30	4.30	4.30	0.00	4.30	2.28	53.00
27	Special Scheme for children in conflict with law, orphan & Destitute	17.00	17.00	17.00	17.00	0.00	17.00	10.77	63.37
28	Exhibition/Seminar and Conferences	0.15	0.15	0.15	0.15	0.00	0.15	0.00	0.00
29	Training of Field Officers	0.10	0.10	0.10	0.10	0.00	0.10	0.05	45.90
30	Land Acquisition	0.05	0.05	0.05	0.05	0.00	0.05	0.00	0.00
31	Parvarish	19.00	20.46	20.46	20.46	0.00	20.46	20.46	100.00
32	Construction of Homes (D-3)	5.00	37.18	37.18	37.18	0.00	37.18	37.18	100.00
33	Estb., of Disability Commissioner's office	1.00	1.20	1.20	1.20	0.00	1.20	1.00	83.33
Total		1,700.00	2,757.01	2,725.01	2,757.01	14.33	2,742.68	2,666.17	97.21
Central Sponsored Schemes									
A	Central Share								
34	Indira Gandhi National Old Age Pension Scheme	1,100.00	951.19	951.19	951.19	0.00	951.19	951.19	100.00
35	Indira Gandhi National Widow Pension Scheme	275.00	203.12	203.12	203.12	0.00	203.12	203.12	100.00
36	Indira Gandhi National Disability Pension Scheme	50.00	45.70	45.70	45.70	0.00	45.70	45.70	100.00
37	National Family Benefit scheme	75.00	32.97	32.97	32.97	0.00	32.97	4.96	15.04
38	National Policy for prevention of Drugs	0.00	1.13	1.13	1.13	0.00	1.13	0.15	12.89
39	National Action plan for Old Age Citizen	0.00	2.00	2.00	2.00	0.00	2.00	0.00	0.00
40	SIPDA	18.00	12.99	12.99	12.99	12.99	0.00	0.00	0.00
41	SIPDA (Demand - 3)	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
42	ICDS (Including Estb., Training, ISSNIP)	854.16	753.14	753.14	753.14	281.73	471.41	394.37	83.66
43	Nutrition	1,279.27	911.23	911.23	911.23	122.97	788.25	573.19	72.72
44	N.M.E.W. (IGMSY)	29.22	14.17	14.17	14.17	5.32	8.86	8.86	100.00
45	PMMVY	22.13	22.13	22.13	22.13	20.44	1.69	1.00	58.89
46	S.A.G. (SABLA)	30.19	4.31	4.31	4.31	2.31	2.00	0.16	7.84
47	AWC Construction	53.89	53.89	53.89	53.89	44.23	9.66	5.83	60.30
48	National Nutrition Mission (N.N.M)/ISSNIP	198.17	198.17	198.17	198.17	10.53	187.64	134.34	71.59

Sl. No.	Name of Scheme	Outlay (2019-20)	Total Outlay after Internal Adjustment + 3rd Supp	Budgeted Amount	Sanctioned Amount	Outlay Surrendered in March 2020	Outlay After Surrendered in Mar-20	Cumulative Expenditure	Percentage of Expenditure
1	2	3	4	5	6	7	8	9	10
49	National Creche Scheme	0.60	0.60	0.60	0.60	0.60	0.00	0.00	0.00
50	ICPS	80.00	72.00	72.00	72.00	45.00	27.00	14.05	52.05
Total		4,067.63	3,280.72	3,280.72	3,280.72	548.11	2,732.61	2,336.89	85.52
B	State Share								
51	Indira Gandhi National Old Age Pension Scheme	324.00	650.00	650.00	650.00	0.00	650.00	650.00	100.00
52	Indira Gandhi National Widow Pension Scheme	40.00	66.00	66.00	66.00	0.00	66.00	66.00	100.00
53	Indira Gandhi National Disability Pension Scheme	7.00	14.00	14.00	14.00	0.00	14.00	14.00	100.00
54	ICDS (Including Estb., Training, ISSNIP)	253.25	474.22	474.22	474.22	9.75	464.48	365.66	78.73
55	Nutrition	450.92	1,013.63	1,013.63	1,013.63	0.00	1,013.63	956.66	94.38
56	N.M.E.W. (IGMSY)	0.00	6.00	6.00	6.00	0.10	5.90	5.90	100.00
57	PMMVY	13.17	36.66	36.66	36.66	0.03	36.63	36.11	98.58
58	S.A.G. (SABLA)	9.33	0.90	0.90	0.90	0.05	0.85	0.08	9.10
59	AWC Construction	0.00	11.13	11.13	11.13	0.05	11.08	5.69	51.41
60	National Nutrition Mission (N.N.M)/ISSNIP	33.03	51.10	51.10	51.10	0.99	50.11	23.55	47.00
61	National Creche Scheme	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	ICPS	19.00	29.00	29.00	29.00	0.00	29.00	27.35	94.31
Sub Total		1,150.00	2,352.64	2,352.64	2,352.64	10.97	2,341.67	2,151.01	91.86
			Total				7816.96	7154.07	
			Auto surrendered except EAP				662.89		
			EAP						
63	BISPS	80.00	80.00	80.00	80.00	0.00	80.00	26.40	33.00
Sub Total		80.00	80.00	80.00	80.00	0.00	80.00	26.40	33.00
Grand Total		6,997.63	8,470.37	8,470.37	8,470.37	573.41	7,896.96	7,180.47	90.93

(Source: Information furnished by the Social Welfare Department)

Appendix-3.19

(Reference: Paragraph 3.5.2)

Arrear of Utilisation Certificate (Grant No. 51)

(₹ in crore)

Social Welfare Department , Bihar, Patna (UC Report)			
Year	Sanctioned	Adjustment Amount	Balance
2003-04	150.13	69.01	81.12
2004-05	4.21	4.21	0.00
2005-06	3.96	3.66	0.30
2006-07	105.71	95.00	10.71
2007-08	10.00	6.36	3.64
2008-09	4.10	4.10	0.00
2009-10	10.20	10.00	0.20
2010-11	893.38	856.85	36.53
2011-12	1,874.81	1,774.32	100.49
2012-13	1,777.40	1,737.38	40.03
2013-14	2,135.60	2,117.57	18.03
2014-15	3,686.76	3,549.63	137.13
2015-16	3,588.36	3,454.15	134.21
2016-17	4,229.90	3,123.71	1,106.20
2017-18	6,311.46	3,664.00	2,647.46
2018-19	9,113.24	2,870.82	6,242.43
Total	33,899.23	23,340.75	10,558.48

(Source: Information furnished by the Social Welfare Department)

Appendix-3.20

(Reference: Paragraph 3.5.2)
Position of outstanding AC bills (Grant No. 51)

(₹ in crore)

Year	AC bills drawn		DC bills submitted		Outstanding DC bills	
Upto	Number	Amount	Number	Amount	Number	Amount
2002-2003	1423	33.72	1423	23.40	1423	10.32
2003-2004	1300	47.50	1300	41.24	1300	6.26
2004-2005	823	67.98	823	57.61	823	10.37
2005-2006	398	63.18	398	52.82	398	10.36
2006-2007	342	160.92	342	150.93	342	9.99
2007-2008	605	166.51	605	157.92	605	8.59
2008-2009	1298	60.42	1298	51.62	1298	8.80
2009-2010	1854	526.54	1854	516.03	1854	10.52
2010-2011	1052	680.04	1052	660.79	1052	19.25
2011-2012	2306	443.90	2306	420.91	2306	22.98
2012-2013	54	2.64	54	2.03	54	0.61
2013-2014	22	0.91	22	0.88	22	0.04
2014-2015	14	9.55	14	4.26	14	5.28
2015-2016	474	59.52	474	54.23	474	5.29
2016-2017	194	15.58	194	9.85	194	5.73
2017-2018	11	11.47	11	8.35	11	3.12
2018-2019	11	60.22	11	0.73	11	59.49
2019-2020	5	2.21	5	0.00	5	2.21
Grant Total		2,412.82		2,213.62		199.20

(Source: Information furnished by the Social Welfare Department)

Appendix-4.1

(Reference: Paragraph 4.2)
Pending payment on Incomplete Projects

(₹ in crore)

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 Pacharaha Shivnarayan Bigha Ahar/Pyne Irrigation System in Nawada District	338.45	2018-19	2019-20	62	118.97	152.81	185.64	**	**
2.	Residual Work for Construction of Mandai Weir, Afflux Bund, Guide Bundh Head Regulator its Distribution System in Jehanabad District	23,283.82	2017-18	2019-20	28	285.00	3,010.37	8,244.32	**	**
3.	Renovation of Jagarnath Main Pyne and its System Tetariya and Kanchanpur Pyne in Aurangabad District	393.57	2018-19	2019-20	44	190.30	190.30	152.07	**	**
4.	Renovation of Belanaginiya Ahar/ Pyne in Gaya District	592.68	2018-19	2019-20	62	230.13	289.25	303.43	**	**
5.	Renovation of Sondiha Aanti in Gaya District	502.81	2019-20	2019-20	86	124.3	124.3	378.5	**	**
6.	Renovation of Rupaspur Pali Ahar/ Pyne in Gaya District	367.07	2019-20	2019-20	72	1.70	1.70	365.37	**	**
7.	Renovation of Khatnahi Pokhar in Gaya District	139.57	2019-20	2019-20	80	0.000	0.000	139.57	**	**
8.	Renovation & Restoration of Babhanlai Ahar Pyne Scheme in Patna District	119.39	2019-20	2019-20	70	**	**	109.78	**	109.78
9.	Renovation of Navhi Ahar Pyne Scheme in Patna District	273.41	2019-20	2019-20	75	12.47	12.47	238.96	**	238.96
10.	Renovation of Tiskhora Ahar Pyne Scheme in Patna District	426.16	2019-20	2019-20	70	**	**	391.70	**	391.7
11.	Renovation & Restoration of Nanauri Ahar Pyne Scheme in Patna District	250.33	2019-20	2019-20	70	12.83	12.83	217.79	**	217.79
12.	Renovation of Daulatpur Simri Pond Scheme in Patna District	103.79	2019-20	2019-20	70	**	**	94.96	**	94.97
13.	Renovation of Naharpur (Nisarpura) Kurkuri Ahar Pyne Scheme in Patna District	109.09	2019-20	2019-20	85	**	**	100.24	**	100.24

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
14.	Renovation of Fatehpur Karha Ahar Scheme in Patna District	112.91	2019-20	2019-20	70	**	**	97.31	**	97.31
15.	Renovation of Barni Ahar Pyne Scheme in Patna District	109.53	2019-20	2019-20	50	**	**	100.59	**	100.59
16.	Renovation of Netar Ahar Pyne Scheme in Patna District	229.31	2019-20	2019-20	85	56.29	56.29	154.68	**	154.68
17.	Renovation of Bara Ahar Pyne Scheme in Patna District	137.87	2019-20	2019-20	60	**	**	125.85	**	125.85
18.	Renovation of Deora Ahar Pyne Scheme in Patna District	130.36	2019-20	2019-20	70	22.71	22.71	96.34	**	96.34
19.	Renovation of Deokuli Ahar Pyne Scheme in Patna District	271.95	2019-20	2019-20	70	40.33	40.33	209.58	0.00	209.58
20.	Renovation of Bahuara Ahar Pyne Scheme in Patna District	152.83	2019-20	2019-20	80	37.4	37.4	101.85	0.00	101.85
21.	Renovation of Bakarpur Ahar Pyne Scheme in Patna District	430.15	2019-20	2019-20	70	19.63	19.63	375.70	0.00	375.70
22.	Renovation of Kawn Weir in Sasaram District	1790	2017-18	2019-20	82	1,053.88	412.08	412.08	**	**
23.	Restoration and Lining work of Sone Western Link Canal in Sone Barrage Circle, Dehri in Sasaram District	149	2017-18	2019-20	66	33.15	144.25	84.75	229.00 dt.27/02/19	**
24.	Renovation of Surajgarha Pump Canal Scheme of Surajgarha Block, Lakhisarai District	1218	2018-19	2019-20	75	1,060.22	1,260.22	356.63	399.07 dt.20/09/19	**
25.	Construction of Renovation of Salempur Kharnpur Pyne to Ensure Irrigation System under Gram Panchayat Salempur East, Salempur West, Gopalpur and Zakarpura of Surajgarha Block in Lakhisarai District	1390	2018-19	2019-20	80	770.80	870.80	565.83	47.08 dt.20/09/19	**
26.	National Water Quality Sub Mission work in Gaya	873.00	2018-19	2019-20	27	**	236.20	636.80	**	**
27.	Construction of District Transport office, Madhepura	131.83	2018-19	2019-20	49	19.31	63.96	32.13	**	**
28.	Construction of Jila Apurti Shrinkhla building Madhepura	113.22	2019-20	2019-20	28	31.31	31.31	81.92	**	**

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
29.	Campus Development, Landscaping, Horticulture & Connecting Bridge work for extension of Patna High Court.	1,320.78	2019-20	2019-20	71	943.44	943.44	377.34	**	**
30.	Construction of Boundary wall, Main Gate with Guard room, in Senior Judicial Officer's residence at 42, Harding Road, Patna	136.81	2019-20	2019-20	37	50.00	50.00	86.81	**	**
31.	Construction work of Information Technology Center building Chautham in Khagariya	740.79	2017-18	2019-20	79	4.68	4.68	1.24	**	**
32.	Construction of Panchayat Sarkar Bhawan in Kerop & Dahajee in Aurangabad	255.3	2018-19	2019-20	70	16.35	156.41	89.82	**	**
33.	Construction of Panchayat Sarkar Bhawan in (i) Kosut Panchayat in Block Dhanrua & (ii) Vijaypura Panchayat in Block Dhanarua, in Patna	280.66	2018-19	2019-20	51	51.24	103.02	177.63	**	**
34.	Construction of Panchayat Sarkar Bhawan in Sarkar Panchayat in Block Danapur, (World Bank Endorsed) in Patna	129.87	2018-19	2019-20	58	47.32	75.57	54.30	**	**
35.	Panchayat Sarkar Bhawan in (I) Terrah Panchayat in Block Akodhi Gola, Sasaram, in Rohtas	144	2018-19	2019-20	30	43.92	43.92	100.07	**	**
36.	Rohtas Garh Panchayat in Block Rohtas	144	2018-19	2019-20	30	44.43	44.43	99.57	**	**
37.	Panchayat Sarkar bhawan in (I) Yadunathpur Panchayat in Block Nauhata, Sasaram, in Rohtas	144	2018-19	2019-20	25	32.63	32.63	111.3	**	**
38.	Construction of Kabristan Boundary Wall Madpa Tahid Panchayat Pathahi Block Baigania, in Sitamarhi	107.94	2019-20	2019-20	70	74.36	74.36	3.32	**	**

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
39.	Widening & Strengthening of Motipur Chowk - Bherokhera - Imli Chowk - Silaut - Gandak Bandh in km 0.00 to 13.600 under SBD, in Samastipur for the year 2018 - 2019	1,873.38	2018-19	2019-20	38	72.36	713.72	1,159.65	**	**
40.	Widening & Strengthening of Patel Chowk NH - 103 to Basaria NH - 28 under SBD, in Samastipur for the year 2018 - 2019	1,251.63	2018-19	2019-20	59	93.93	742.90	508.72	**	**
41.	Widening & Strengthening with drain, Hard shouldering and CD Work of Kotwali Chowk - Shastri Chowk - Mangal Bazar - Subhash Chowk - Naya Gaon - ITC Majdora Gate - Kala Pathar Chowk Road, (CH 0 - 4.18) Total 4.18 km for the year 2018 - 19, Munger	1,064.00	2018-19	2019-20	85	747.30	900.80	163.19	**	**
42.	Widening & Strengthening with drain, Hard shouldering and CD Work of Lallu Pokhar Tinbatiya - Bhagat Singh Chowk - Kotwali Chowk Shivala - South Quil Gate Munger Road (CH 0 - 3.90) Total 3.90 Km, in Munger for the year 2018 - 19	870	2018-19	2019-20	84	616.90	737.87	132.13	**	**
43.	Widening & Strengthening with drain, Hard shouldering CD Work of North Quila Gate - Law College - ITC Park - Purab Sarai - Munger Bariyarpur Link Road (CH 0 - 3.84) Total 3.84 Km in Munger for the year 2018 - 19	594.54	2018-19	2019-20	80	451.17	479.05	115.49	**	

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
44.	Widening & Strengthening with drain, Hard shouldering and CD Work of Chua Bagh Mahavir Mandir - Kasim Bazar - Khoja Bazar - Bindwara More (Munger - Jamalpur Road) (CH 0 - 2.00) Total 2.00 Km in Munger for the year 2018 - 19	498.82	2019-20	2019-20	45	224.03	224.03	274.79	**	**
45.	Widening & Strengthening of road from Palasi NH 57 to Jumman Chowk Forbesganj in Araria for the year 2017 - 2018	1,031.65	2018-19	2019-20	43	301.76	444.3	587.35	**	**
46.	Widening & Strengthening of road from Chandani Chowk to Godhi Chowk in Araria for the year 2017 - 2018	2,263.37	2018-19	2019-20	41	945.48	945.48	1317.89	**	**
47.	Widening & Strengthening with Maintenance work of Bhagapatti - Samaur Bankata via Kateya Bazar Km 0.00 to Km 7.705 in Gopalganj for the year 2017 - 2018	2,077.00	2018-19	2019-20	31	26.62	641.38	1435.62	**	**
48.	Widening & Strengthening Work Ramgarh - Barora Road in km 0 to 7.255 in Bhabua	1,706.61	2018-19	2019-20	82	0	1,402.41	304.2	**	**
49.	Construction of road from MMGSY Bankatia to Lohati Harizan Tola	121.23	2018-19	2019 - 20	47	57.72	57.72	63.51	**	**
Total								12380.43 (123.80 crore)		

***Details not provided by the concerned Divisions/State Government.
(Source: Finance Accounts 2019-20)*

Appendix-4.2

(Reference: Paragraph 4.10)

Transactions under Minor Head 800 - 'Other Expenditure' (Cases more than 10 per cent under the related head)

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Expenditure	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure
1	2250	Other Social Services	23.05	21.25	92.21
2	2406	Forestry and Wild Life	619.15	216.42	34.95
3	6004	Loans and Advances from the Central Government	2245.67	390.77	17.40

(Source: Finance Accounts 2019-20)

Appendix-4.3

(Reference: Paragraph 4.10)

Transactions under Minor Head 800 - 'Other Receipts' (Cases more than 10 per cent under the related head)

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Receipts	Receipts under Minor Head 800	Percentage of receipts under Minor Head 800 to Total Receipts
1	0029	Land Revenue	275.28	104.88	38.10
2	0049	Interest Receipts	1416.48	478.10	33.75
3	0059	Public Works	8.60	5.80	67.44
4	0070	Other Administrative Services	137.39	126.42	92.02
5	0202	Education, Sports, Art and Culture	17.13	4.88	28.49
6	0210	Medical and Public Health	47.54	26.53	55.81
7	0220	Information and Publicity	0.24	0.07	29.17
8	0230	Labour and Employment	11.28	7.76	68.79
9	0235	Social Security and Welfare	0.17	0.17	100.00
10	0401	Crop Husbandry	13.12	5.97	45.50
11	0403	Animal Husbandry	0.70	0.21	30.00
12	0404	Dairy Development	0.02	0.02	100.00
13	0405	Fisheries	14.28	1.50	10.50
14	0406	Forestry and Wild Life	20.33	2.30	11.31
15	0515	Other Rural Development Programmes	24.96	7.14	28.61
16	0702	Minor Irrigation	17.69	10.90	61.62
17	0851	Village and Small Industries	0.08	0.08	100.00
18	0852	Industries	14.64	14.63	99.93
19	1053	Civil Aviation	1.95	1.58	81.03
20	1056	Inland Water Transport	0.01	0.01	100.00
21	1456	Civil Supplies	0.02	0.02	100.00

(Source: Finance Accounts 2019-20)

Appendix-4.4

(Reference: Paragraph 4.15)

List of Bodies or Authorities, who have not entrusted audit of accounts to the CAG

Sl. No.	Name of Department	Name of the office	District
1	Education	Simultala Education Society	Jamui
2	Education	Bihar Education Project council	Patna
3	Education	LN Mishra Institute of Economic Development & Social change	Patna
4	Education	A.N. Sinha Institute of Social Studies	Patna
5	Education	Bihar School Examination Board (SS)	Patna
6	Education	Bihar School Examination Board	Patna
7	Education	T.M. University	Bhagalpur
8	Education	Vir Kunwar Singh Vishwavidhyalay	Bhojpur
9	Education	L.N. Mithila University	Darbhangha
10	Education	Kameshwar Singh Darbhanga Sanskrit University	Darbhangha
11	Education	Magadh University, Bodh Gaya	Gaya
12	Education	Bhupendra Narayan Mandal University	Madhepura
13	Education	Bihar University, Muzaffarpur	Muzaffarpur
14	Education	Patna University	Patna
15	Education	Aryabhatta University	Patna
16	Education	Jai Prakash University	Saran
17	Health	IGIMS	Patna
18	Health	Bihar State Aids Control Society	Patna
19	Health	Bihar State Ayurvedic & Unani Medical Board	Patna
20	Health	Bihar Nurses Ragistration Council, Patna	Patna
21	Health	Bihar State Homeopathic Medical Board	Patna
22	Labour Resources	Bihar Building And other Construction Workers Welfare Board	Patna
23	Minority Welfare	Bihar State Sunni Wakf Board	Patna
24	Minority Welfare	Syed Shaheed Shafedar Peer	Patna
25	Minority Welfare	Bihar State Shia Wakf Board	Patna
26	BC & EBC Welfare	State BC Commission	Patna
27	SC & ST Welfare	Bihar Mahadalit Development Mission	Patna
28	SC & ST Welfare	State Mahadalit Commission	Patna
29	SC & ST Welfare	State SC Commission	Patna
30	SC & ST Welfare	State ST Commission	Patna
31	Social Welfare	Women Development Corporation	Patna
32	Social Welfare	State Women Commission	Patna
33	Social Welfare	Bihar State Social Welfare Board	Patna
34	Social Welfare	Bihar Child Right Protection Commission	Patna
35	Disaster Management	Bihar State Disaster Management Authority	Patna
36	Industry	Bihar State Khadi and Village Industries Board	Patna
37	Industry	Bihar Industrial Area Development Authority	Patna
38	Industry	Infrastructure Development Authority	Patna
39	Energy	Bihar Renewable Energy Department Agency (BREDA)	Patna
40	Water Resource	Water and Land Management Institute	Patna
41	Urban Development and Housing Department	Bihar State Housing Board	Patna

(Source: Data compiled by Audit Office)

Appendix-4.5

(Reference: Paragraph 4.16)

PSU wise arrears of Accounts as on 30/09/2020 Government of Bihar

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
A. Working Companies			
Less than 5 Years			
1	Bihar Rajya Pul Nirman Nigam Ltd.	2018-19 to 2019-20	2
2	Bihar State Power (Holding) Company Limited	2018-19 to 2019-20	2
3	Bihar State Power Transmission Company Limited	2019-20	1
4	Bihar State Power Generation Company Limited	2018-19 to 2019-20	2
5	South Bihar Power Distribution Company Limited	2019-20	1
6	North Bihar Power Distribution Company Limited	2019-20	1
7	Biharsariff Smart City Limited	2018-19 to 2019-20	2
8	Muzaffarpur Smart City Limited	2017-18 to 2019-20	3
9	Patna Metro Rail Corporation	2019-20	1
10	Bihar State Film Development & Finance Corporation Ltd.	2017-18 to 2019-20	3
11	Bihar State Electronic Development Corporation Ltd.	2018-19 to 2019-20	2
12	Bihar State Beverages Corporation Ltd.	2017-18 to 2019-20	3
13	Bihar State Building Construction Corporation Ltd.	2018-19 to 2019-20	2
14	Bihar State Road Development Corporation Ltd	2019-20	1
15	Bihar Urban Infrastructure Development Corporation Ltd	2018-19 to 2019-20	2
16	Bihar State Educational Infrastructural Development Corporation Ltd.	2019-20	1
17	Bihar Medical Services & Infrastructure Corporation Ltd.	2016-17 to 2019-20	4
18	Pirpainti Bijlee Company Private Limited	2017-18 to 2019-20	3
19	Lakhisarai Bijlee Company Private Limited	2017-18 to 2019-20	3
20	Bihar Forestry Development Corporation Limited	2019-20	1
21	Bhagalpur Smart City Ltd	2019-20	1
22	Patna Smart City Ltd	2018-19 to 2019-20	2
23	Bihar State Education Finance Corporation Ltd	2019-20	1
24	Bihar State Mining Corporation Ltd	2017-18 to 2019-20	3
Total			47
5 to 10 Years			
1	Bihar State Text Book Publishing Corporation Ltd.	2012-13 to 2019-20	8
2	Bihar State Hydro Electric Power Corporation Ltd.	2013-14 to 2019-20	7
3	Bihar State Minorities Finance Corporation Ltd.	2014-15 to 2019-20	6
4	Bihar State Tourism Development Corporation Ltd.	2015-16 to 2019-20	5
5	Bihar Police Building Construction Corporation Ltd.	2015-16 to 2019-20	5
6	Bihar State Credit & Investment Corporation Ltd.	2015-16 to 2019-20	5
Total			36
Above 10 Years			
1	Bihar Rajya Beej Nigam Ltd.	2005-06 to 2019-20	15

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
2	Bihar State Food & Civil Supplies Corporation Ltd.	2003-04 to 2019-20	17
3	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2019-20	22
Total			54
Total (A)			137
B Statutory Corporation (Working)			
Less than 5 Years			
1	Bihar State Financial Corporation	2019-20	1
Total			1
5 to 10 Years			
1	Bihar State Warehousing Corporation	2015-16 to 2019-20	5
2	Bihar State Road Transport Corporation	2015-16 to 2019-20	5
Total (B)			11
C Non-Working Companies (Other than under liquidation)			
Less than 5 Years			
1	Bihar State Agro Industries Ltd.	2019-20	1
Total			1
5 to 10 Years			
1	Bihar Fruits & Vegetables Development Corporation Ltd.	2015-16 to 2019-20	5
2	SCADA Agro Business Corporation Ltd.	2015-16 to 2019-20	5
Total			10
Above 10 Years			
1	Bihar State Pharmaceuticals & Chemical Development Corporation Ltd.	1986-87 to 2019-20	34
2	Bihar Scooters Ltd.	1977-78 to 2019-20	43
3	Bihar Insecticides Ltd.	1987-88 to 2019-20	33
4	Bihar State Textile Corporation Ltd.	1988-89 to 2019-20	32
5	Bihar Maize Product Ltd.	1984-85 to 2019-20	36
6	Bihar State Glazed Tiles & Ceramics Ltd.	1986-87 to 2019-20	34
7	Vishwamitra Paper Industries Ltd.	1985-86 to 2019-20	35
8	Bihar Drugs & Chemicals Ltd.	1986-87 to 2019-20	34
9	Jhanjharpur Paper Industries Ltd.	1986-87 to 2019-20	34
10	Synthetic Resins (Eastern) Ltd.	1984-85 to 2019-20	36
11	Beltron Video System Ltd.	1990-91 to 2019-20	30
12	Beltron Mining System Ltd.	1991-92 to 2019-20	29
13	Bhawani Active Carbon Ltd.	1986-87 to 2019-20	34
14	Magadh Minerals Ltd.	1984-85 to 2019-20	36
15	Beltron Informatics Ltd.	1988-89 to 2019-20	32
16	Bihar State Tannin Extract Ltd.	1989-90 to 2019-20	31
17	Bihar State Solvent & Chemicals Ltd.	1987-88 to 2019-20	33
18	Bihar State Construction Corporation Ltd.	2003-04 to 2019-20	17
19	Bihar Hill Area Lift Irrigation Corporation Ltd.	1983-84 to 2019-20	37
20	Bihar State Sugar Corporation Ltd.	1985-86 to 2019-20	35

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
21	Bihar Panchayati Raj Finance Corporation Ltd.	1985-86 to 2019-20	35
22	Bihar State Water Development Corporation Ltd.	1979-80 to 2019-20	41
23	Bihar State Cement Corporation Ltd.	1981-82 to 2019-20	39
24	Bihar State Handloom & Handicrafts Corporation Ltd.	1984-85 to 2019-20	36
25	Bihar Paper Mills Ltd.	1986-87 to 2019-20	34
26	SCADA Agro Business Company, Dehri Limited.	1993-94 to 2019-20	27
27	SCADA Agro Business Company, Aurangabad Limited.	1993-94 to 2019-20	27
28	SCADA Agro Business Company, Mohania Limited.	1993-94 to 2019-20	27
29	SCADA Agro Forestry Company Khaulgal Limited,	1993-94 to 2019-20	27
30	Bihar state Dairy Development Corporation Ltd.	1998-99 to 2019-20	22
31	Bihar Rajya MatsyaVikas Nigam Ltd.	1993-94 to 2019-20	27
32	Bihar State Forest Development Corporation Ltd.	2001-02 to 2019-20	19
33	Bihar State Mineral Development Corporation Ltd.	2001-02 to 2019-20	19
34	Bihar State Industrial Development Corporation Ltd.	2009-10 to 2019-20	11
Total			1056
Total (C)			1067
Total (A+B+C)			1215
List of non-working companies which are under Liquidation			
		Status	
1	Bihar State Small Industries Corporation Limited	Under Liquidation	
2	Bihar Finished Leather Limited	Under Liquidation	
3	Bihar State Export Corporation Limited	Under Liquidation	
4	Kumardhubi Metal Casting & Engineering Ltd.	Under Liquidation	
5	Bihar State Leather Industries Development Corporation Ltd.	Under Liquidation	

Source: Finance Accounts 2019-20 & Data compiled by Audit Office)

Appendix-4.6

(Reference: Paragraph 4.16)

Budgetary support to PSUs whose accounts are in arrears upto 2019-20

(₹ in crore)

Sl. No.	Name of PSUs	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears							
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	Years from which accounts are in arrears	No. of Accounts in Arrear
A. WORKING GOVERNMENT COMPANIES									
1.	Bihar state Education Finance Corporation Limited	0.00	598.00	0.00	5.00	0.00	603.00	2019-20	1
2.	Patna Metro Rail Corporation	113.60	0.00	0.00	0.00	0.00	113.60	2018-19	2
3.	Biharsharif Smart City Limited	0.05	0.00	0.00	110.00	0.00	110.05	2018-19	2
4.	Muzaffarpur Smart City Limited	0.05	0.00	0.00	0.00	0.00	0.05	2017-18	3
5.	Bihar State Mining Corporation	20.00	0.00	0.00	0.00	0.00	20.00	2017-18	3
6.	Bihar State Film Development and Finance Corporation Limited	0.00	0.00	0.00	2.45	0.00	2.45	2017-18	3
7.	Bihar State Tourism Development Corporation Limited	0.00	0.00	0.00	5.23	0.00	5.23	2015-16	5
8.	Bihar Police Building Construction Corporation Limited	9.90	0.00	0.00	0.00	0.00	9.90	2015-16	5
9.	Bihar State Minorities Finance Corporation Limited	120.91	7.00	1.13	165.00	0.00	294.04	2014-15	6
10.	Bihar Rajya Beej Nigam Limited	0.00	2.28	0.00	105.39	8.66	116.33	2005-06	15
11.	Bihar State Food & Civil Supplies Corporation Limited	0.00	1114.81	1861.33	0.00	6283.07	9259.21	2003-04	17
12.	Bihar State Backward Classes Finance & Development Corporation	20.74	7.49	15.39	0.00	0.00	43.62	1998-99	22
13.	Bihar State Hydroelectric Power Corporation Limited	0.00	40.26	243.34	0.00	0.00	283.60	2013-14	7
14	Bihar State Power Transmission Company Ltd.	0.00	0.00	964.03	0.00	0.00	964.03	2018-19	2
15	South Bihar Power Distribution Company Ltd.	0.00	0.00	2381.52	0.00	0.00	2381.52	2019-20	1
16	North Bihar Power Distribution Comapany Ltd.	0.00	0.00	2198.42	0.00	0.00	2198.42	2019-20	1
Total A		285.25	1769.84	7665.16	393.07	6291.73	16405.05		95
B. WORKING STATUTORY CORPORATION									
1.	Bihar State Road Transport Corporation	0.00	318.24	0.00	157.03	899.81	1375.08	2015-16	5
2	Bihar State Warehousing Corporation Ltd.	0.00	0.00	149.11	0.00	0.00	149.11	2015-16	5
Total B		0.00	318.24	149.11	157.03	899.81	1524.19		10

Sl. No.	Name of PSUs	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears							No. of Accounts in Arrear
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	Years from which accounts are in arrears	
	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	5
2.	Bihar State Industrial Development Corporation Limited	0.00	5.00	0.00	0.00	0.00	5.00	2009-10	11
3.	Bihar State Construction Corporation Limited	0.00	2.28	0.00	0.00	0.00	2.28	2003-04	17
4.	Bihar State Mineral Development Corporation Limited	0.00		0.00	11.00	0.00	11.00	2001-02	19
5.	Bihar state Forest Development Corporation Limited	0.00	3.12	0.00	0.00	0.00	3.12	2001-02	19
6.	Bihar Rajya MatasyaVikas Nigam Limited	1.25	5.63	0.00	0.26	0.00	7.14	1993-94	27
7.	Bihar State Export Corporation Limited	0.00	2.21	0.00	0.00	0.08	2.29	1992-93	28
8.	Bihar State Small Industries Corporation Limited	0.00	1.66	0.00	0.00	2.47	4.13	1991-92	29
9.	Bihar State Textile Corporation Limited	5.80	2.74	0.00	0.00	0.00	8.54	1988-89	32
10.	Bihar State Pharmaceuticals & Chemical Development Corporation Limited.	12.92	6.30	0.00	0.00	0.00	19.22	1986-87	34
11.	Bihar State Sugar Corporation Limited	11.21	365.32	0.00	0.00	197.93	574.46	1985-86	35
12.	Bihar State Handloom & Handicrafts Corporation Limited.	3.72	0.25	0.00	0.00	0.48	4.45	1984-85	36
13.	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0.00	0.00	55.41	79.41	1983-84	37
14.	Bihar State Leather Industries Development Corporation Limited	12.26	43.18	0.00	0.00	0.00	55.44	1983-84	37
15.	Bihar State Water Development Corporation Limited	5.00	154.33	0.00	0.00	0.00	159.33	1979-80	41
16.	Bihar scooter Limited	0.00	6.09	0.00	0.00	0.00	6.09	1977-78	43
	Total C	57.38	617.89	0.00	11.26	256.37	942.90		450
	Total (A+B+C)	342.63	2705.97	7814.27	561.36	7447.91	18872.14		555

(Source: Finance Accounts 2019-20 & Data compiled by Audit Office)

Appendix-4.7

(Reference: Paragraph 4.16)

List of Public Sector Undertakings/Corporations which are in Loss-making

(₹ in crore)

Sl. No.	Name of Department	Net Worth (-)
1	Bihar Rajya Beej Nigam Limited	54.74
2	Bihar State Credit & Investment Corporation Limited	152.66
3	Bihar State Film Development & Finance Corporation Limited	0.77
4	Bihar State Hydroelectric Power Corporation Limited	74.76
5	Bihar State Food & Civil Supplies Corporation Limited	110.36
6	Bihar State Financial Corporation	434.01
7	Bihar State Road Transport Corporation	1523.59
8	Bihar Rajya Matasya Vikas Nigam Limited	0.17
9	SCADA Agro Business Company Limited	1.73
10	Bihar State Dairy Corporation Limited	3.85
11	Bihar State Agro Industries Development Corporation Limited	173.19
12	Bihar State Fruit & Vegetables Development Corporation Limited	5.91
13	Bihar Insecticide Limited	0.46
14	Bihar State Small Industries Corporation Limited	9.38
15	Bihar State Industrial Development Corporation Limited	119.74
16	Bihar State Construction Corporation Limited	20.51
17	Kumardhubi Metal Casting & Engineering Limited	5.99
18	Bihar State Sugar Corporation Limited	62.34
19	Bihar State Glazed Tiles & Ceramics Limited	0.35
20	Bihar State Finished Leathers Corporation Limited	0.66

(Source: Data compiled by Audit Office)