

APPENDICES

APPENDICES

Appendix- 1.1		
(Reference: Paragraph 1.1)		
Profile of the State		
A. General Data		
Sl. No.	Particulars	Figures
1	Area	94,163 Sq. KM.
2	Population (as per 2023)	12.86 crore
3	Density of population (as per 2011 Census) (All India density = 426 persons per Sq. Km.)	1,365.63
4	Population Below Poverty Line (BPL) (All India average = 21.92 <i>per cent</i>)	33.74
5	Literacy (as per 2011 Census) (All India Average 73.00 <i>per cent</i>)	61.80
6	Infant mortality (per 1,000 live births) (All India average = 28 per 1000 live births)	27
7	Life Expectancy at birth (All India average =70 years)	69.5
8	Gross State Domestic Product (GSDP) 2023-24 at current prices (₹ in crore)	8,54,429
9	Per capita GSDP ¹ CAGR ² (2023-24)	Bihar General Category States
		8.85 9.56
10	GSDP CAGR (2023-2024)	Bihar General Category States
		10.67 10.76
11	Population Decadal growth	Bihar General Category States
		16.75 10.33

B. Financial data					
(in per cent)					
Sl. No.	Particulars	2014-15 to 2017-18		2022-23 to 2023-24	
	CAGR of	General Category States	Bihar	General Category States	Bihar
a.	Revenue Receipts	12.61	14.41	8.19	11.96
b.	Own Tax Revenue	7.17	3.69	10.58	9.87
c.	Non-Tax Revenue	6.52	31.06	14.62	27.14
d.	Total Expenditure	12.05	13.09	10.56	5.31
e.	Capital Expenditure	12.53	16.78	26.16	15.65
f.	Revenue Expenditure on Education	9.33	12.77	5.11	(-) 1.94
g.	Revenue Expenditure on Health	14.09	19.54	10.34	16.90
h.	Salaries	9.86	6.94	7.52	14.38
i.	Pension	14.24	8.00	6.27	5.12

(Source: MoSPI and Economic advisor of C&AG)

¹ GSDP = Gross State Domestic Product.
² CAGR= Compounded Annual Growth Rate.

Appendix 1.2		
(Reference: Paragraph 1.3.2)		
Summarised financial position of the Government of Bihar		
(₹ in crore)		
Particulars	As on	
	31.03.2023	31.03.2024
LIABILITIES		
Internal Debt	2,08,098.10	2,36,205.16
Market Loans bearing interest	1,84,275.00	21,4418.00
Market Loans not bearing interest	0.11	0.05
Bonds	1,962.07	1,728.89
Loans from Financial Institutions	9,776.22	9,861.86
Special securities issued to National Small Savings Fund	12,077.25	10,188.91
Other Loans	7.45	7.45
Ways and Means Advances from Reserve Bank of India	0.00	0.00
Loans and Advances from Central Government	34,747.63	43,878.73
Non-Plan Loans	0.58	0.58
Loans for State Plan Schemes	191.29	191.29
Pre 1984-85 Loans	3.91	3.91
Other loans for State	34,551.85	43,682.95
Contingency Fund	350.00	350.00
Small Savings, Provident Funds, etc.	9,396.88	9,141.12
Deposits	38,437.96	39,666.57
Reserve Funds	9,654.72	12,343.98
Suspense and Miscellaneous Balances	171.31	206.63
Remittance Balances	0.00	0.00
Inter State Settlement	74.01	74.01
Cumulative excess of Receipts over expenditure (Surplus on Government Accounts)	53,861.71	56,694.77
TOTAL	3,54,792.32	3,98,560.98
ASSETS		
Gross Capital Outlay on Fixed Assets	2,90,886.03	3,27,339.05
Investments in shares of Companies, Corporations, etc.	39,024.62	41,512.97
Other Capital Expenditure	2,51,861.41	2,85,826.08
Loans and Advances	25,209.64	27,249.57
Loans for Power Projects	16,034.13	16,118.02
Other Development Loans	9,060.25	11,026.06
Loans to Government servants and miscellaneous loans	115.26	105.49
Civil Advances	249.96	249.96
Remittance Balances	1,125.96	1,128.33
Cash	22,903.95	36,982.18
Cash in Treasuries and local remittances	0.00	0.00
Departmental Balance	234.65	233.22
Permanent Imprest	765.46	765.53
Cash Balance Investments	14,069.82	26,762.09
Deposits with Reserve Bank of India	805.90	726.68
Investments from Earmarked Funds	7,028.12	8,494.66
Suspense and Miscellaneous Balances	14,416.78	5,611.89
TOTAL	3,54,792.32	3,98,560.98

(Source: Finance Accounts of respective years)

Appendix- 2.1

(Reference: Paragraph 2.3)

Time series data on State Government's finances

(` in crore)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Part A-Receipts						
1	Revenue Receipts	1,24,233	1,28,168	1,58,798	1,72,688	1,93,347
	(i) Own Tax Revenue	30,158 (24)	30,342 (24)	34,855 (22)	44,018 (25)	48,361 (25)
	Taxes on Sales, Trade, etc.	6,121 (20)	6,032 (20)	6,872 (20)	9,881 (22)	9,371 (19)
	State Excise	(-) 4 (0)	(-)4 (0)	(-) 1 (0)	1 (0)	1 (0)
	Taxes on Vehicles	2,713 (9)	2,268 (7)	2,475 (7)	2,936 (7)	3,358 (7)
	Stamps and Registration fees	4,661 (16)	4,206 (14)	5,224 (15)	6,451 (15)	6,348 (13)
	Land Revenue	275 (1)	302 (1)	284 (1)	361 (1)	580 (1)
	Taxes on Goods and Passengers	23 (0)	6 (0)	0 (0)	1 (0)	(-) 1 (0)
	SGST	15,800 (52)	16,050 (53)	19,264 (55)	23,243 (53)	27,678 (57)
	Other Taxes	568 (2)	1,482 (5)	737 (2)	1,144 (3)	1,026 (2)
	(ii) Non-Tax Revenue	3,700 (3)	6,201 (5)	3,984 (2)	4,135 (2)	5,257 (3)
	(iii) State's share of Union taxes and duties	63,406 (51)	59,861 (47)	91,353 (58)	95,510 (55)	1,13,604 (59)
	(iv) Grants from Government of India	26,969 (22)	31,764 (25)	28,606 (18)	29,025 (17)	26,125 (14)
2	Miscellaneous Capital Receipts	0	0	0	0	0
3	Recoveries of Loans and Advances	30	820	28	41	96
4	Total Revenue and Non-debt capital receipts (1+2+3)	1,24,263	1,28,988	1,58,826	1,72,729	1,93,443
5	Public Debt Receipts	29,145	35,915	40,445	48,284	60,218
	(i) Internal Debt (excluding Ways and Means Advances and Overdrafts)	27,866	29,412	30,918	38,129	49,546
	(ii) Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
	(iii) Loans and Advances from Government of India	1,279	6,503	9,527	10,155	10,672
6	Inter- State Settlement	-	-	-	-	-
7	Total Receipts in the Consolidated Fund (4+5+6)	1,53,408	1,64,903	1,99,271	2,21,013	2,53,661

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
8	Contingency Fund Receipts	-	-	-	-	-
9	Public Account Receipts	1,94,512	2,17,837	2,46,840	2,72,287	2,99,113
10	Total Receipts of the State (7+8+9)	3,47,920	3,82,740	4,46,111	4,93,300	5,52,774
Part B-Expenditure/Disbursement						
11	Revenue Expenditure	1,26,017	1,39,493	1,59,220	1,83,976	1,90,514
	(i) Schemes	44,576 (35)	44,201 (32)	58,487 (37)	71,730 (39)	63,466 (33)
	(ii) Establishment and committed	81,441 (65)	95,292 (68)	1,00,733 (63)	1,12,246 (61)	1,27,048 (67)
	(a) General Services (including interest payments)	41,628 (33)	46,239 (33)	48,939 (31)	56,029 (30)	59,218 (31)
	(b) Social Services	57,816 (46)	63,807 (46)	76,115 (48)	88,349 (48)	83,225 (44)
	(c) Economic Services	26,571 (21)	29,445 (21)	34,165 (21)	39,598 (22)	48,071 (25)
	(d) Grants-in-aid and contributions	2	2	1	0	0
12	Capital expenditure	12,304	18,209	23,678	31,520	36,453
	(i) Schemes	12,253 (100)	18,194 (100)	23,650 (100)	31,496 (100)	36,320 (100)
	(ii) Establishment and committed	51 (0)	15 (0)	28 (0)	24 (0)	133 (0)
	(a) General Services	2,388 (19)	1,387 (8)	3,507 (15)	3,255 (10)	5,664 (16)
	(b) Social Services	2,803 (23)	6,331 (35)	5,154 (22)	5,967 (19)	7,001 (19)
	(c) Economic Services	7,113 (58)	10,491 (57)	15,017 (63)	22,298 (71)	23,788 (65)
13	Disbursement of Loans and Advances	666	1,114	1,479	2,057	2,136
14	Total (11+12+13)	1,38,987	1,58,816	1,84,377	2,17,553	2,29,103
15	Repayments of Public Debt	7,110	6,880	8,746	14,351	22,979
	(i) Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,143	5,937	7,619	12,886	21,439
	(ii) Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
	(iii) Loan and Advances from Government of India	967	943	1,127	1,465	1,540
16	Appropriation to Contingency Fund	-	-	-	-	-
17	Inter State settlement	-	-	-	-	-
18	Total disbursement out of Consolidated Fund (14+15+16+17)	1,46,097	1,65,696	1,93,123	2,31,904	2,52,082
19	Contingency Fund disbursements	-	-	-	-	-

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
20	Public Account disbursements	1,97,747	2,17,092	2,48,373	2,67,970	2,86,613
21	Total disbursement by the State (18+19+20)	3,43,844	3,82,788	4,41,496	4,99,874	5,38,695
Part C-Deficits						
22	Revenue Deficit (-)/ Revenue Surplus (+) (1-11)	(-) 1,784	(-) 11,325	(-) 422	(-) 11,288	2,833
23	Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 14,724	(-) 29,827	(-) 25,551	(-) 44,824	(-) 35,660
24	Primary Deficit (-)/ Primary Surplus (+) (23+25)	(-) 3,733	(-) 17,343	(-) 11,729	(-) 29,640	(-) 18,054
Part D-Other data						
25	Interest Payments (included in revenue expenditure)	10,991	12,484	13,822	15,184	17,606
26	Financial Assistance to local bodies etc.	46,582	54,929	65,015	79,941	77,600
27	Gross State Domestic Product (GSDP) [@]	5,81,855	5,67,814	6,47,394	7,46,417	8,54,429
28	Outstanding Fiscal liabilities (yearend)	1,93,382	2,27,195	2,57,510*	2,93,307	3,32,741
29	Maximum amount guaranteed (yearend)	20,834	24,972	37,632	40,897	51,683
30	Outstanding guarantees (yearend)	5,380	16,080	25,070	25,939	28,041
31	Number of incomplete projects	143	157	146	252	354
32	Capital blocked in incomplete projects	1,001	1,654	890	1,047	9,654
Part E-Fiscal Health Indicators						
I	Resource Mobilization (in per cent)					
	Own Tax Revenue/GSDP	5.18	5.34	5.38	5.90	5.66
	Non-Tax Revenue/GSDP	0.64	1.09	0.62	0.55	0.62
	Central Transfers/GSDP	15.53	16.14	18.53	16.68	16.35
II	Expenditure Management (in per cent)					
	Total Expenditure/GSDP	23.89	27.97	28.48	29.15	26.81
	Total Expenditure/Revenue Receipts	111.88	123.91	116.11	125.98	118.49
	Revenue Expenditure/Total Expenditure	90.67	87.83	86.36	84.57	83.16
	Revenue Expenditure on Social Services/ Total Expenditure	41.60	40.18	41.28	40.61	36.33
	Revenue Expenditure on Economic Services/ Total Expenditure	19.12	18.54	18.53	18.20	20.98
	Capital Expenditure/Total Expenditure	8.85	11.47	12.84	14.49	15.91
	Capital Expenditure on Social and Economic Services/Total Expenditure	7.13	10.59	10.94	12.99	13.44

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
III	Management of Fiscal Imbalances (in per cent)					
	Revenue Surplus/GSDP	(-) 0.31	(-) 1.99	(-) 0.07	(-) 1.51	0.33
	Fiscal Deficit/GSDP	2.53	5.25	3.95	6.01	4.17
	Primary Deficit /GSDP	0.64	3.05	1.81	3.97	2.11
	Revenue Surplus/Fiscal Deficit	12.12	37.97	1.65	25.18	7.94
IV	Management of Fiscal Liabilities (in per cent)					
	Fiscal Liabilities/GSDP	33.24	40.01	39.78 [#]	39.30	38.94
	Fiscal Liabilities/Revenue Receipts	153.66	177.26	162.16	169.85	172.10
	Fiscal Liabilities/States own resources	563.82	621.72	663.02	609.11	620.58

(Source: Finance Accounts of the respective years)
Figure in brackets represent percentage (rounded) to total of each sub-heading.
@ GSDP: MoSPI
* The effective outstanding fiscal liabilities would be ₹ 2,50,398.57 crore as GST compensation of ₹ 7,111.43 crore given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.
Arrived at after exclusion of GST compensation of ₹ 7,111.43 crore received as back-to-back loan under debt receipts from the total outstanding liabilities.

Appendix- 2.2

(Reference: Paragraph 2.5.3.3)

Negative balances of loans

Sl. No.	Details of Head	Purpose of Loans	Repaid Amount in F.Y. 23-24 (₹ in Lakh)	Provisional Adverse Balances up to F.Y. 2023-2024 (in Lakh)	Financial Years from which carried forwarded
1	6215-01-190-0001	Loans for Water Supply and Sanitation- Public Sector and other undertakings	-	(-) 7.9	2006-07
2	6216-02-201-0012 (other schemes)	Loans for Housing-Other Schemes - balances under each being ₹25 lakh and less	-	(-) 8.8	2006-07
3	6216-02-800-0001	Loans for Housing-Other Loans	-	(-) 4.25	2004-05
4	6216-80-190-0001	Loans for Housing-Public Sector and other undertakings	-	(-) 0.44	2006-07
5	6245-02-101-0001	Loans for Relief on account of Natural Calamities-Gratuitous Relief	-	(-) 244.14	2003-04
6	6245-02-117-0001	Loans for Relief on account of Natural Calamities- Loans to Farmers for purchase of live stock	-	(-) 0.01	2003-04
7	6245-02-800-0011	Loans for Relief on account of Natural Calamities- Loans to District Board Authorities on account of Natural Calamities	-	(-) 39.22	2003-04
8	6401-00-911-0002	Loans for Crop Husbandry-Recovery of Excess Payment	-	(-) 0.74	2010-11
9	6425-00-106-0003	Loans for Co-operation- Loans to Agriculture Co-operative Societies	-	(-) 55.89	2004-05
10	6425-00-107-0001	Loans for Co-operation-Loans to Bihar State Co-operative Land Development Bank for payment of arrear dues of NABARD	-	(-) 45,945.86	2006-07
11	6425-00-108-0005	Loans for Co-operation-other Co-operative Societies	66.51	(-) 12,817.25	2007-08
12	6425-00-108-0013	Loans for Co-operation- Loans to Bihar State Co-operative Federation Limited	-	(-) 1.5	2019-20
13	6851-00-101-0001	Loans for Village and Small Industries-Industries and Companies under Bihar State Industrial Assistance Act, 1956	-	(-) 136.77	2003-04

Sl. No.	Details of Head	Purpose of Loans	Repaid Amount in F.Y. 23-24 (₹ in Lakh)	Provisional Adverse Balances up to F.Y. 2023-2024 (in Lakh)	Financial Years from which carried forwarded
14	6851-00-102-0001A	Loans for Village and Small Industries-Entrepreneurs under Bihar Aid to Industries Act	-	(-) 0.2	2004-05
15	6851-00-200-0002	Loans for Village and Small Industries-Loans to Individual and Companies under Rural Industry Project	0.56	(-) 0.56	2023-24
16	6885-01-190-0004	Other Loans to Industries and Minerals-Other Loans	0.03	(-) 0.83	2019-20
17	6885-02-800-0001	Other Loans to Industries and Minerals-Development of Backward Areas-Other Loans	-	(-) 2.5	2004-05
18	7610-00-202-0001	Loans to Government Servants, etc.-Advances to Government Servants for purchase of Motor Conveyances	88.71	(-) 433.41	2021-22
19	7610-00-202-0002	Loans to Government Servants, etc.-Advances to Government Servants for purchase of Motorcycle	0.97	(-) 0.97	2023-24
20	7610-00-202-0003	Loans to Government Servants, etc.-Advances for purchase of Motor-Car to Ministers etc.	182.05	(-) 25.15	2023-24
21	7610-00-203-0001	Loans to Government Servants, etc.-Advances to Non-Gazetted Employees for purchase of Cycles	-	(-) 82.51	2003-04
22	7610-00-204-0001	Loans to Government Servants, etc.-Advances to officers for purchase of Computers	13.5	(-) 31.02	2003-04
23	7610-00-800-0001	Loans to Government Servants, etc.-Advance for Marriage to Government Servant	-	(-) 0.11	2020-21
24	7610-00-800-0004	Loans to Government Servants, etc.-Government Servants Passage, Advances for study abroad and study in India, Marriage and Other Advances	-	(-) 1159.99	2009-10
Total				(-) 61,000.02	

(Source: Data provided by O/o the AG (A&E), Bihar)

Appendix- 3.1

(Reference: Paragraph 3.3.2)

**Cases where supplementary budget proved unnecessary
(₹ 100 crore or more in each case)**

(₹ in crore)

Sl. No.	Grant no. and Name of Department	Original Budget	Supplementary Budget	Expenditure	Savings (Original Budget - Expenditure)
1	2	3	4	4	5
Revenue-Voted					
1	01-Agriculture	3,414.56	600.66	2,175.66	1,238.90
2	02-Animal and Fisheries Resources	1,509.02	155.41	1,330.79	178.23
3	04- Cabinet Secretariat	311.74	211.52	223.67	88.07
4	09-Co-Operative	1,165.62	145.60	1,103.19	62.43
5	20-Health	15,137.05	2,016.49	11,250.79	3,886.26
6	22-Home	13,684.15	892.85	12,701.92	982.23
7	39-Disaster Management	5,125.53	395.88	2,936.57	2,188.96
8	40-Revenue and Land Reforms	1,528.51	263.39	1,157.11	371.40
9	42-Rural Development	15,401.18	2,601.72	8,568.50	6,832.68
10	43-Science and Technology	488.38	104.37	481.32	7.06
11	44-SC & ST Welfare	1,805.60	104.77	1,536.92	268.68
Total Revenue		59,571.34	7,492.66	43,466.44	16,104.90
Capital - Voted					
1	36-Public Health Engineering	1,486.65	150.00	1,012.92	473.73
2	37-Rural Works	7,670.27	3,400.00	6,180.22	1,490.05
Total capital		9,156.92	3,550.00	7,193.14	1,963.78
Grant total		68,728.26	11,042.66	50,659.58	18,068.68

(Source: Appropriation Accounts for the year 2023-24)

Appendix- 3.2

(Reference: Paragraph 3.3.3)

Unnecessary re-appropriation of funds

(₹ in crore)

Sl. No.	Head of Accounts - Scheme	Total Budget	Re-appropriation (+)	Expenditure	Final saving
1	03-4059-01-051-0104-Construction of Collectorate and Other Office Buildings for General Administration Department	138.01	6.00	111.09	32.92
2	20-2202-03-102-0029-Bihar University of Health Sciences	21.00	8.53	15.68	13.85
3	20-2210-01-200-0005-Other Dispensary Local Dispensary	72.19	10.46	58.83	23.82
4	20-2210-03-101-0003-Health Sub-centre	147.46	8.62	50.26	105.82
5	20-2210-05-105-0003-Darbhang Medical College	118.76	6.69	116.92	8.53
6	20-2210-05-105-0028-Jannayak Karpuri Thakur Medical College, Madhepura	42.86	5.00	28.42	19.45
7	20-2210-05-105-0029-Nursing College	13.59	8.00	8.98	12.61
8	20-2210-06-101-0003-National Malaria Eradication Programme	37.27	7.23	29.94	14.56
9	21-2202-03-001-0001-Direction and Administration	6.50	5.10	5.46	6.14
10	21-2202-03-102-0003-Baba Saheb Bhimrao Ambedkar (Bihar University)	622.77	26.00	549.61	99.15
11	21-2202-03-102-0008-B.N.Mandal University Madhepura	320.00	22.20	290.46	51.74
12	21-2202-03-102-0011-Lalit Narayan Mithila University	635.31	79.60	573.46	141.46
13	21-2202-03-102-0027-Munger University, Munger.	94.12	8.00	81.14	20.97
14	48-2215-02-191-0102-Grants-in-aid to Urban Local Bodies for Construction of Drainage and Sewerage	2.00	15.53	1.90	15.64
Total		2,271.85	216.97	1,922.16	566.65

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2023-24)

Appendix-3.3

(Reference: Paragraph 3.3.3)

Excess re-appropriation of funds

(₹ in crore)

Sl. No	Grant No.	Head of Account and Description	Total Budget	Reapp (+)	Expenditure	Saving (-)/ Excesses(+)
1	13	2049-03-117-0001-Interest on Contributory pension plan for Government employees	10.00	30.00	29.84	(-) 10.16
2		2049-04-112-0001-Interest on External sustainable scheme of debts	578.00	400.00	963.68	(-) 14.32
3	15	2071-01-115-0002-Leave encashment equivalent to un-availed earned leave payable to officers and employees retired/died after15/11/2000	1,187.99	100.00	1,245.51	(-) 42.49
4	21	2202-01-053-0001-Renovation of Primary and Middle School Buildings.	145.15	170.00	290.61	(-) 24.54
5		2202-02-053-0001-Renovation of Secondary Schools Buildings	23.84	95.51	86.15	(-) 33.20
6		2202-03-102-0005-Veer Kunwar Singh University, Ara	299.64	57.20	309.24	(-) 47.60
7	22	2055-00-001-0003-Purchase of Materials at Central Level	623.00	25.00	629.75	(-) 18.25
Total			2,867.62	877.71	3,554.78	190.56

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2023-24)

Appendix-3.4

(Reference: Paragraph 3.3.4)

Grants/Appropriations with large savings (₹100 crore and above)

(₹ in crore)

Sl. No.	Grant no. & Name of Grant/ Appropriation	Original Budget	Supple- mentary Budget	Total Budget	Expenditure	Savings	Percen- tage of Savings
(A) Revenue-Voted							
1	01-Agriculture	3,414.56	600.66	4,015.22	2,175.66	1,839.56	45.81
2	02-Animal and Fisheries resource	1,509.02	155.41	1,664.43	1,330.79	333.64	20.05
3	04-Cabinet Secretariat	311.74	211.52	523.26	223.67	299.59	57.25
4	08-Art, Culture and Youth	331.05	39.08	370.13	171.17	198.96	53.75
5	09-Co-operative	1,165.62	145.60	1,311.22	1,103.19	208.03	15.87
6	11-BC and MBC Welfare	1,769.60	0.36	1,769.96	1,220.49	549.47	31.04
7	15-Pension	29,418.67	-	29,418.67	24,308.75	5,109.92	17.37
8	16-Panchayati Raj	10,079.20	4,825.43	14,904.63	11,546.33	3,358.30	22.53
9	18-Food and Consumer Protection	1,078.38	959.75	2,038.13	1,423.32	614.81	30.17
10	19-Environment, Forest and Climate Change	741.75	139.35	881.10	743.77	137.33	15.59
11	20-Health	15,137.05	2,016.49	17,153.54	11,250.79	5,902.75	34.41
12	21-Education	39,929.24	15,061.82	54,991.06	40,923.02	14,068.04	25.58
13	22-Home	13,684.15	892.85	14,577.00	12,701.92	1,875.08	12.86
14	23-Industries	1,118.70	645.17	1,763.87	1,632.24	131.63	7.46
15	26-Labour Resource	834.69	20.38	855.07	642.49	212.58	24.86
16	30-Minorities Welfare	288.90	63.08	351.98	205.38	146.60	41.65
17	33-General Administration	874.77	63.39	938.16	743.03	195.13	20.80
18	35-Planning and Development	868.47	2.45	870.92	645.51	225.41	25.88
19	39-Disaster Management	5,125.53	395.88	5,521.41	2,936.57	2,584.84	46.81
20	40-Revenue and Land Reforms	1,528.51	263.39	1,791.90	1,157.11	634.79	35.43
21	37-Rural Works	3,898.64	500.07	4,398.71	4,126.54	272.17	6.19
22	38-Prohibition, Excise and Registration	582.61	91.67	674.28	426.64	247.64	36.73
23	42-Rural Development	15,401.18	2,601.72	18,002.90	8,568.50	9,434.40	52.40

Sl. No.	Grant no. & Name of Grant/ Appropriation	Original Budget	Supple-mentary Budget	Total Budget	Expenditure	Savings	Percent-age of Savings
24	43-Science and Technology	488.38	104.37	592.75	481.32	111.43	18.80
25	44-SC & ST Welfare	1,805.60	104.77	1,910.37	1,536.92	373.45	19.55
26	47-Transport	414.60	39.08	453.68	258.76	194.92	42.96
27	48-Urban Development and Housing	9,594.15	10,119.93	19,714.08	14,123.88	5,590.20	28.36
28	51-Social Welfare	8,204.20	2,978.18	11,182.38	8,847.89	2,334.49	20.88
Total Revenue-Voted		1,69,598.96	43,041.85	2,12,640.81	1,55,455.65	57,185.16	26.89
(B) Revenue-Charged							
29	13-Interest Payment	18,354.44	-	18,354.44	17,605.80	748.64	4.08
Total Revenue-Charged		18,354.44	-	18,354.44	17,605.80	748.64	4.08
Total Revenue (A+B)		1,87,953.40	43,041.85	2,30,995.25	1,73,061.45	57,933.80	25.08
(C) Capital-Voted							
30	01-Agriculture	225.22	-	225.22	113.62	111.60	49.55
31	04-Cabinet Secretariat	190.50	161.00	351.50	220.38	131.12	37.30
32	16-Panchayati raj	340.00	665.97	1,005.97	880.35	125.62	12.49
33	18-Food and Consumer Protection	163.66	-	163.66	35.19	128.47	78.50
34	20-Health	1,829.37	1,132.50	2,961.87	2,232.77	729.10	24.62
35	22-Home	582.37	618.53	1,200.90	973.67	227.23	18.92
36	23-Industries	530.12	727.10	1,257.22	950.00	307.22	24.44
37	30-Minorities Welfare	347.00	-	347.00	83.28	263.72	76.00
38	35-Planning and Development	1,348.51	318.00	1,666.51	1,444.62	221.89	13.31
39	36-Public Health Engineering	1,486.65	150.00	1,636.65	1,012.92	623.73	38.11
40	37-Rural Works	7,670.27	3,400.00	11,070.27	6,180.22	4,890.05	44.17
41	48-Urban Development and Housing	115.00	694.00	809.00	620.00	189.00	23.36
Total Capital-Voted		14,828.67	7,867.10	22,695.77	14,747.02	7,948.75	35.02
(D) Capital-Charged							
42	14-Repayment of Loans	23,558.69	-	23,558.69	22,979.38	579.31	2.46
Total Capital-Charged		23,558.69	-	23,558.69	22,979.38	579.31	2.46
Total Capital (C + D)		38,387.36	7,867.10	46,254.46	37,726.40	8,528.06	18.44
Grand Total (A+B+C+D)		2,26,340.76	50,908.95	2,77,249.71	2,10,787.85	66,461.86	23.97

(Source: Appropriation Accounts for the year 2023-24)

Appendix-3.5

(Reference: Paragraph 3.3.4)

Grants/Appropriations with savings more than ₹ 500 crore and 30 *per cent* of total provision

(₹ in crore)

Sl. No.	Grant No. (Name of Department)	Original Budget	Supplementary Budget	Total Budget	Expenditure	Savings	Percentage of savings to total budget
1	01-Agriculture	3,639.78	600.66	4,240.44	2,289.28	1,951.16	46.01
2	11-BC and MBC Welfare	1,787.05	0.36	1,787.41	1,220.49	566.92	31.72
3	18-Food And Consumer Protection	1,242.04	959.75	2,201.79	1,458.51	743.28	33.76
4	20-Health	16,966.42	3,148.99	20,115.41	13,483.56	6,631.85	32.97
5	37-Rural Works	11,568.91	3,900.07	15,468.98	10,306.76	5,162.22	33.37
6	39-Disaster Management	5,265.53	395.88	5,661.41	3,002.16	2,659.25	46.97
7	40-Revenue And Land Reforms	1,548.51	263.39	1,811.90	1,157.45	654.45	36.12
8	42-Rural Development	15,452.18	2,601.72	18,053.90	8,570.64	9,483.26	52.53
Total		57,470.42	11,870.82	69,341.24	41,488.85	27,852.39	40.17

(Source: Appropriation Accounts for the year 2023-24)

Appendix-3.6

(Reference: Paragraph 3.3.4)

Grants indicating persistent savings during 2019-20 to 2023-24
(₹500 crore and above)

(₹ in crore)

Sl. No.	Grant No.	Total savings (per cent)				
		2019-20	2020-21	2021-22	2022-23	2023-24
1	01- Agriculture	1,466.35 (40.52)	1,936.48 (56.37)	2,148.45 (52.70)	1,808.18 (41.29)	1,951.16 (46.01)
2	15- Pension	1,414.68 (7.63)	796.52 (3.89)	1,527.51 (7.00)	2,324.24 (9.13)	5,116.34 (17.38)
3	16- Panchayati Raj	4,891.61 (35.90)	4,675.44 (35.75)	5,367.03 (39.62)	4,910.47 (36.18)	3,483.92 (21.90)
4	18- Food & Consumer Protection	699.17 (49.75)	1,523.83 (67.67)	629.19 (40.75)	1,041.05 (42.92)	743.28 (33.76)
5	20- Health	3,582.55 (31.44)	4,056.44 (30.68)	6,085.46 (34.19)	8,543.32 (41.56)	6,631.85 (32.97)
6	21- Education	12,140.68 (31.76)	11,784.91 (30.53)	12,877.72 (27.41)	13,796.59 (24.68)	14,140.24 (25.04)
7	22- Home	2,133.09 (18.32)	2,643.70 (21.57)	4,192.63 (27.96)	3,258.08 (21.62)	2,102.32 (13.32)
8	37- Rural Works	8,518.95 (70.59)	6,439.24 (55.33)	4,841.88 (44.70)	4,463 (32.01)	5,162.22 (33.37)
9	39- Disaster Management	3,736.49 (50.78)	2,622.83 (28.01)	1,900.32 (32.79)	1,734.33 (35.73)	2,659.25 (46.97)
10	42- Rural Development	8,900.63 (47.87)	8,531.88 (47.81)	9,206.77 (39.65)	3,318.65 (15.27)	9,483.26 (52.53)
11	48- Urban Development & Housing	3,250.51 (50.83)	3,952.81 (41.20)	4,640.19 (40.07)	4,394.35 (40.17)	5,779.20 (28.16)
12	51- Social Welfare	2,339.23 (24.08)	2,223.49 (20.18)	2,244.40 (19.97)	2,295.38 (17.02)	2,355.08 (21.00)
Total		5,3073.94 (34.79)	51,187.57 (31.45)	55,661.55 (30.54)	51,887.64 (25.65)	59,608.12 (27.71)

(Source: Appropriation Account for the year 2019-20 to 2023-24)

Appendix-3.7

(Reference: Paragraph 3.3.4)

Details of surrender of funds in excess of ₹ 500 crore and above in 2023-24

(₹ in crore)

Sl. No.	Grant No. and Department	Original Budget	Supple-mentary Budget	Total Budget	Expendi-ture	Savings	Surrender
1	01-Agriculture	3,639.78	600.66	4,240.44	2,289.28	1,951.16	779.90
2	11-BC and MBC Welfare	1,787.05	0.36	1,787.41	1,220.49	566.92	538.44
3	20-Health	16,966.42	3,148.99	20,115.41	13,483.56	6,631.85	1,444.94
4	37-Rural Works	11,568.91	3,900.07	15,468.98	10,306.76	5,162.22	2,330.29
5	39-Disaster Management	5,265.53	395.88	5,661.41	3,002.16	2,659.25	2,556.50
6	41-Road Construction	5,918.87	2,850.00	8,768.87	9,308.02	(-) 539.15	616.22
7	42-Rural Development	15,452.18	2,601.72	18,053.90	8,570.64	9,483.26	9,965.98
8	48-Urban Development & Housing	9,709.15	10,813.93	20,523.08	14,743.88	5,779.20	1,260.84
9	51-Social Welfare	8,210.86	3,002.32	11,213.18	8,858.11	2,355.07	2,093.82
Total		78,518.75	27,313.93	1,05,832.68	71,782.90	34,049.78	21,586.93

(Source: Appropriation Accounts for the year 2023-24)

Appendix-3.8

(Reference: Paragraph 3.4.1)

**Hundred per cent non-utilisation of Grants/Appropriation
(₹ 100 crore and above)**

(₹ in crore)

Sl. No.	Grant No.- Head of Accounts -Description	Total unutilised Budget
1	16-2515-00-196-0008-Grants-in-aid for health-related works in light of the recommendation of the Finance Commission	949.52
2	18-2408-01-101-0202-Prime Minister's Garib Kalyan Anna Yojana and Self-reliant India Scheme	226.64
3	20-4210-02-051-0101-Construction of buildings of Health Sub-centres (NABARD Sponsored Scheme)	200.00
4	20-2210-01-200-0211-Infrastructure Maintenance (NHM) (Central share)	132.00
5	20-2210-03-103-0103-Renovation of Health Centres-Saat Nishchaya-2	106.00
6	21-2202-03-104-0003-Financial Aided College	507.84
7	21-2202-02-110-0007-Assistance to Non-Government Schools	342.00
8	30-4250-00-051-0207-Multi-sectoral Development Programme for Minorities	120.00
9	36-4215-01-102-0230-National Rural Drinking Water Programme	336.00
10	37-4515-00-789-0201-Pradhan Mantri Gram Sadak Yojana	600.00
11	37-4515-00-103-0121-Chief Minister Rural Road Upgradation Scheme	500.00
12	39-2245-01-101-0006-Other works (Agricultural input grant for Agricultural Department)	100.00
13	41-5054-03-337-0211-Special Assistance (BRG Path)	195.73
14	42-2216-03-789-0202-Indira Awaas Yojana (IAY)	1,500.00
15	48-2217-03-051-0311-State Share to Swachcha Bharat Mission 2.0 (Management of Used Water)	533.20
16	48-2217-03-051-0201-Clean India Campaign	481.98
17	48-2217-03-051-0310-State Share to Swachcha Bharat Mission 2.0 (Solid Waste Management)	272.88
18	48-2217-03-051-0214-Central Share to Swachcha Bharat Mission 2.0 (Management of Used Water)	213.60
19	48-2217-03-051-0213-Central Share to Swachcha Bharat Mission 2.0 (Solid Waste Management)	126.54
20	48-7075-60-190-0101-Patna Metro Rail Corporation Ltd	124.00
Total		7,567.93

(Source: Detailed Appropriation Accounts, 2023-24)

Appendix-3.9

(Reference: Paragraph 3.4.4)

Rush of Expenditure in the month of March 2024

(₹ in crore)

Grant No. (Department)	Expenditure incurred in						Per cent of Total Expenditure	
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total expenditure during 2023-24	Expenditure incurred in March 2024	January-March 2024	March 2024
21-Education	6,845.48	9,561.28	10,584.01	15,340.89	42,331.66	7,434.09	36.24	17.56
48-Urban Development & Housing	2,115.77	6,031.19	2,799.68	3,797.25	14,743.89	3,257.28	25.75	22.09
37-Rural Works	1,326.16	3,817.01	621.70	4,541.89	10,306.76	2,782.10	44.07	26.99
16-Panchayati Raj	96.05	2,313.38	1,651.53	8,365.73	12,426.69	2,547.64	67.32	20.50
42-Rural Development	1,964.41	892.45	1,492.07	4,221.72	8,570.65	2,508.26	49.26	29.27
39-Disaster Management	310.30	279.06	188.96	2,223.84	3,002.16	2,494.51	74.07	83.09
49-Water Resources	1,159.97	838.85	952.60	3,429.56	6,380.98	2,481.68	53.75	38.89
51-Social Welfare	662.55	1,907.23	2,724.84	3,563.51	8,858.13	2,448.28	40.23	27.64
20-Health	2,412.85	2,346.89	3,738.16	4,985.66	13,483.56	2,368.11	36.98	17.56
Total Expenditure	16,893.54	27,987.34	24,753.55	50,470.05	1,20,104.48	28,321.95	42.02	23.58
Per cent of Total Expenditure	14.07	23.30	20.61	42.02	100	23.58		

(Source: As per information provided by the O/o the AG (A&E), Bihar)

Appendix - 3.10

(Reference: Paragraph 3.4.4)

Hundred per cent Expenditure incurred in March 2024
(₹ 10 crore and above in each case)

(₹ in crore)

Sl. No.	Grant No. - Head of Accounts	Description	Total expenditure
1	02-2403-00-101-0109	Development of Animal Resources (NABARD Supported Scheme)	40.09
2	02-4403-00-051-0102	Construction of Building for Animal and Fisheries Resources (NABARD Sustained plan)	84.91
3	03-4406-01-051-0101	Forestry College- Munger	12.74
4	09-2425-00-108-0116	Vegetable based Co-operative Committees Incentive	15.12
5	09-2425-00-108-0419	Establishment of Agricultural Plant Bank under Primary Agriculture Credit Societies (PACS)	10.73
6	10-4810-00-190-0102	Bihar State Power Generation Company Limited	36.00
7	13-2049-03-104-0001	Interest on General Provident Funds	612.32
8	13-2049-03-104-0002	Interest on All India Administrative Service Provident Funds	20.74
9	13-2049-03-108-0001	Interest on Insurance and Pension Fund	430.00
10	14-6003-00-101-M0145	5.28% Bihar State Development Loan, 2023	2,000.00
11	14-6003-00-101-M0154	5.43%Bihar State Development Loan,2024	969.00
12	16-2515-00-198-0215	Rashtriya Gram Swaraj Abhiyan (RGSA)	21.00
13	16-2515-00-198-0315	Rashtriya Gram Swaraj Abhiyan (RGSA)	13.89
14	19-2406-01-003-0006	Forestry College	18.50
15	19-2406-04-103-0101	Compensatory afforestation	18.41
16	20-2210-02-200-0202	Medicinal Plant related mission including National AYUSH Mission	11.61
17	20-4210-01-051-0104	Construction of Government Dispensary in Urban Area	22.00
18	20-4210-03-105-0119	B.S.C. Nursing College (Nishchaya)	10.00
19	22-4070-00-051-0101	Bihar Fire-brigade Service for Building Construction	19.50
20	23-2851-00-102-0110	Bihar Small Enterprise Scheme	182.50
21	23-2851-00-789-0111	Small Enterprise Scheme	62.50
22	35-2235-01-202-0505	Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	158.49
23	35-2235-01-789-0501	Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	66.51
24	39-2245-01-282-0002	Repair of wells etc. for supply of water	11.54
25	39-2245-05-101-0002	Transfer of interest from invested amount of state disaster response fund	33.77
26	41-3054-80-797-0101	Transfer to Central Road Fund	258.43
27	42-2501-06-102-0202	Rural Self Employment Training Institute	15.00
28	48-2215-02-106-0302	National River Conservation Plan (NRCP)	40.00
29	48-2217-80-191-0003	Grants-in-aid to Municipal Corporations for payment of arrear Electricity bills	250.00
30	48-5054-05-337-0101	The Underground path between Bihar Secretariat and Patna Secretariat	30.00
Total			5,475.30

(Source: Appropriation Accounts 2023-24)

Appendix-4.1				
(Reference: Paragraph 4.12)				
Details of Adverse Balances				
(₹ in crore)				
Sl. No.	Major Head	Major Head Description	No. of Items	Balance
1.	6003	Internal Debt of State Government	5	(-) 2.95
2.	6215	Loan for Water Supply and Sanitation	1	(-) 0.08
3.	6216	Loans for Housing	3	(-) 0.13
4.	6245	Loans for Relief on account of Natural Calamities	3	(-) 2.83
5.	6401	Loans for Crop Husbandry	1	(-) 0.01
6.	6425	Loans for Co-operation	4	(-) 588.21
7.	6851	Loans for Village and Small Industries	3	(-) 1.38
8.	6885	Other Loans to Industries and Minerals	2	(-) 0.03
9.	7610	Loans to Government Servants	7	(-) 17.33
10.	8009	State Provident Fund	3	(-) 593.95
11.	8336	Civil Deposits (Bearing Interest)	1	(-) 0.55
12.	8443	Civil Deposits (Not bearing Interest)	3	(-) 0.54
13.	8448	Deposit of Local Fund	1	(-) 1.00
14.	8550	Civil Advances	1	(-) 3.41
15.	8793	Inter-state suspense account	1	(-) 0.01
Total			39	(-) 1,212.41

(Source: Finance Accounts, 2023-24)

Appendix- 4.2

(Reference: Paragraph 4.14)

Budgetary support to SPSEs whose accounts were in arrears, as of March 2024

(₹ in crore)

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2024 whose accounts were in arrears							Whether Loss making (as per latest accounts)	
		Equity	Loans	Guarantee	Capital Grant	Others	Total	Years from which accounts are in arrears		No of accounts in arrear
A. WORKING GOVERNMENT COMPANIES										
1	Biharsharif Smart City Limited	0.00	0.00	0.00	212.75	0.00	212.75	2021-22	3	No
2	Muzaffarpur Smart City Limited	0.00	0.00	0.00	159.25	0.00	159.25	2023-24	1	Yes
3	Patna Smart City Limited	0.00	0.00	0.00	100.00	0.00	100.00	2023-24	1	No
4	Bhagalpur Smart City Limited	0.00	0.00	0.00	139.50	0.00	139.50	2023-24	1	No
5	Bihar State Film Development and Finance Corporation Limited	0.00	0.00	0.00	8.28	0.00	8.28	2020-21	4	Yes
6	Bihar State Tourism Development Corporation Limited	0.00	0.00	0.00	8.85	0.00	8.85	2018-19	6	No
7	Bihar State Minorities Finance Corporation Limited	40.00	0.00	0.00	0.00	0.00	40.00	2017-18	7	Yes
8	Bihar State Backward Classes Finance and Development Corporation Limited	6.00	0.00	0.00	0.00	0.00	6.00	2011-12	13	No
9	Bihar Rajya Beej Nigam Limited	0.00	0.00	0.00	40.42	1,545.60	1,586.02	2017-18	7	Yes
10	Bihar State Food and Civil Supplies Corporation Limited	0.00	0.00	10,000.00	0.00	6,222.93	16,222.93	2015-16	9	Yes
11	Bihar State Hydroelectric Power Corporation Limited	0.00	72.44	0.00	0.00	0.00	72.44	2018-19	6	Yes
12	Bihar State Electronics Development Corporation Limited	19.34	0.00	0.00	0.00	0.00	19.34	2019-20	5	No

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2024 whose accounts were in arrears							Whether Loss making (as per latest accounts)	
		Equity	Loans	Guarantee	Capital Grant	Others	Total	Years from which accounts are in arrears		No of accounts in arrear
13	Bihar State Road Development Corporation Ltd	0.00	0.00	53.48	0.00	0.00	53.48	2023-24	1	No
14	Bihar State Power (Holding) Company Limited	10,246.75	0.00	0.00	0.00	2,272.89	12,519.64	2021-22*	3	No
15	North Bihar Power Distribution Company Limited	0.00	39.26	3,729.18	0.00	6,288.23	10,056.67	2023-24	1	Yes
16	South Bihar Power Distribution Company Limited	0.00	27.50	2,167.06	0.00	7,013.00	9,207.56	2023-24	1	No
17	Bihar State Power Transmission Company Limited	0.00	0.00	6,271.23	0.00	0.00	6,271.23	2023-24	1	No
18	Bihar State Education Finance Corporation Limited	0.00	0.00	0.00	8.50	0.00	8.50	2023-24	1	No
19	Patna Metro Rail Corporation Limited	1000.00	0.00	0.00	0.00	0.00	1000.00	2023-24	1	No
Total (A)		11,312.09	139.20	22,220.95	677.55	23,342.65	57,692.44			
B. WORKING STATUTORY CORPORATION										
1	Bihar State Road Transport Corporation	0.00	0.00	0.00	79.45	48.59	128.04	2021-22	3	No
Total (B)		0.00	0.00	0.00	79.45	48.59	128.04			
C. NON-FUNCTIONAL GOVERNMENT COMPANIES										
1	Bihar State Fruits and Vegetables Development Corporation Limited	0.00	1.00	0.00	0.00	0.00	1.00	2015-16	9	Yes
2	Bihar State Industrial Development Corporation Limited	0.00	2.00	0.00	0.00	0.00	2.00	2011-12	13	-
3	Bihar State Construction Corporation Limited	0.00	2.28	0.00	0.00	0.00	2.28	2003-04	21	-
4	Bihar state Forest Development Corporation Limited	0.00	3.12	0.00	38.05	0.00	41.17	2007-08	17	Yes
5	Bihar Rajya Matasya Vikas Nigam Limited	1.25	6.52	0.00	0.26	0.00	8.03	1993-94	31	Yes
6	Bihar State Export Corporation Limited	0.00	2.21	0.00	0.00	0.08	2.29	1992-93	32	Yes
7	Bihar State Small Industries Corporation Limited	0.00	1.66	0.00	0.00	2.47	4.13	1991-92	33	Yes
8	Bihar State Textile Corporation Limited	5.79	6.99	0.00	0.00	0.00	12.78	1988-89	36	Yes

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2024 whose accounts were in arrears							Whether Loss making (as per latest accounts)	
		Equity	Loans	Guarantee	Capital Grant	Others	Total	Years from which accounts are in arrears	No of accounts in arrear	
9	Bihar State Pharmaceuticals and Chemical Development Corporation Limited.	12.92	52.95	0.00	0.00	0.00	65.87	1986-87	38	Yes
10	Bihar State Sugar Corporation Limited	11.21	365.32	0.00	1.40	197.93	575.86	1985-86	39	Yes
11	Bihar State Handloom and Handicrafts Corporation Limited.	3.72	56.26	0.00	0.00	0.48	60.46	1984-85	40	Yes
12	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0.00	0.00	55.41	79.41	1983-84	41	Yes
13	Bihar State Leather Industries Development Corporation Limited	12.26	43.18	0.00	0.00	0.00	55.44	1983-84	41	Yes
14	Bihar State Water Development Corporation Limited	5.00	154.33	0.00	0.00	0.00	159.33	1979-80	45	No
15	Bihar Scooter Limited	0.00	6.09	0.00	0.00	0.00	6.09	1977-78	47	-
Total (C)		57.37	722.69	0.00	39.71	256.37	1,076.14	-	-	-
Total (A+B+C)		11,369.46	861.89	22,220.95	796.71	23,647.61	58,896.62	-	-	-

(Source: Data compiled by Audit Office)

* Bihar State Power (Holding) Company Limited has prepared standalone Financial Statement up to 2020-21.

30 September 2024 has been taken as Cut-off date

Note: Non-Working Companies at Sl. No. 1,3,6 and 7 are under liquidation since 02.05.2023, 04.10.2014 and 04.10.2012, respectively.

Appendix-4.3			
(Reference: Paragraph 4.15)			
List of Bodies/Authorities, whose financial statements were not made available			
Sl. No.	Name of Department	Name of the Bodies/Authorities	District
1	BC & EBC Welfare	Bihar State BC Commission	Patna
2	Disaster Management	Bihar State Disaster Management Authority (BSDMA)	Patna
3	Education	T.M. University	Bhagalpur
4		Vir Kunwar Singh Vishwavidhyalay	Bhojpur
5		L.N. Mithila University	Darbhangha
6		Kameshwar Singh Darbhanga Sanskrit University	Darbhangha
7		Magadh University, Bodh Gaya	Gaya
8		Simultalla Education Society	Jamui
9		Bhupendra Narayan Mandal University	Madhepura
10		Munger University	Munger
11		Bihar University, Muzaffarpur	Muzaffarpur
12		BSBA Bihar Education Project council	Patna
13		LN Mishra Institute of Economic Development & Social change	
14		A.N. Sinha Institute of Social Studies	
15		Bihar School Examination Board (SS)	
16		Bihar School Examination Board	
17		Patna University	
18		Aryabhatta knowledge University	
19		Bihar Rajya Madarsa Siksha Board	
20		Bihar Rajya Sanskrit Shiksha Board	
21		Bihar Mukht Vidhyalayi Shikshan and Parikshan Board	
22		Patliputra University	
23		Maulana Majrul Haq Arabic & Persian University	
24		Nalanda Open University	
25		Water and Land Management Institute (WALMI), Patna	
26		Bihar Engineering University	
27		Purnia University	Purnia
28		Jai Prakash University	Saran
29	Energy	Bihar Renewable Energy Department Agency (BREDa)	Patna
30	General Administration	Sri Krishna Smarak Vikash Samiti	Patna
31	Health	IGIMS	Patna
32		Bihar State Aids Control Society	
33		Bihar State Ayurvedic & Unani Medical Board	
34		Bihar Nurses Registration Council, Patna	
35		Bihar State Homeopathic Medical Board	
36	Industries	Bihar Industrial Area Development Authority (BIADA)	Patna
37		Infrastructure Development Authority	

Sl. No.	Name of Department	Name of the Bodies/Authorities	District
38	Minorities Welfare	Bihar Waqf Tribunal	Patna
39		Bihar State Haj Committee	
40		Bihar State Sunni Wakf Board	
41		Bihar State Shia Wakf Board	
42		Syed Shaheed Shafder Peer	
43	SC & ST Welfare	Bihar Mahadalit Development Mission	Patna
44		State Mahadalit Commission	
45		State SC Commission	
46		State ST Commission	
47	Science & Technology	Bihar Council on Science & Technology	Patna
48	Social Welfare	Women Development Corporation	Patna
49		State Women Commission	
50		Bihar State Social Welfare Board	
51		Bihar Child Right Protection Commission	
52	Urban Development and Housing	Bihar Project Management Unit Society	Patna
53	Agriculture	Bihar State Seed and Organic Certification Agency	Patna

(Source: Data compiled by Audit Office)