

Appendix-1.1

(Reference: Paragraph 1; Page 1)

State profile

A. General Data						
Sl. No.	Particulars			Figures		
1	Area			94,163 sq. km.		
2	Population (as on 2019)			10.79 crore		
3	Density of population (as per 2011 Census) (All India density = 382 persons per Sq. Km.)			1,106 persons per sq. km.		
4	Population Below Poverty Line (BPL) (All India average = 21.90 <i>per cent</i>)			33.70 <i>per cent</i>		
5	Literacy (as per 2011 Census) (All India Average 73.00 <i>per cent</i>)			61.80 <i>per cent</i>		
6	Infant mortality (per 1,000 live births) (All India average = 33 per 1,000 live births)			35		
7	Life Expectancy at birth (All India average =68.70 years)			68.70 years		
8	Gross State Domestic Product (GSDP) 2018-19 at current prices (₹ in crore)			5,57,490		
9	Per capita GSDP ¹ CAGR ² (2011-12 to 2018-19)	Bihar		10.57		
		General Category States		10.99		
10	GSDP CAGR (2011-12 to 2018-19)	Bihar		12.32		
		General Category States		12.23		
11	Population growth (2009 to 2019)	Bihar		12.62		
		General Category States		12.46		
B. Financial data						
Sl. No.		Particulars	Figures (in <i>per cent</i>)			
1	CAGR		2009-10 to 2017-18		2017-18 to 2018-19	
			General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts	15.03	16.12	12.77	12.22
	b.	of Tax Revenue	14.84	14.04	12.72	27.11
	c.	of Non-Tax Revenue	9.88	9.71	19.78	17.79
	d.	of Total Expenditure	14.20	15.78	12.73	11.88
	e.	of Capital Expenditure	13.53	18.71	11.93	(-)27.15
	f.	of Revenue Expenditure on Education	13.44	15.37	9.38	15.69
	g.	of Revenue Expenditure on Health	16.50	20.06	11.09	7.17
	h.	of Salaries and Wages	11.72	7.93	11.03	12.32
	i.	of Pension	16.12	16.14	14.31	12.16

(Source: MoSPI's Press Release dated 01.08.2019).

¹ GSDP = Gross State Domestic Product.

² CAGR= Compounded Annual Growth Rate.

Appendix- 1.2

(Reference: Paragraph 1.1; Page 1)

Part A: Structure and form of Government Accounts

Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all money received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an Imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Appendix- 1.2 Part B: Layout of Finance Accounts

Statement	Layout
The Finance Accounts have been divided into two volumes. Volume I present the Financial Statements of the Government in a commonly understood summarised form while the details are presented in Volume II. Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below and Notes to Accounts including accounting policy.	
Statement No. 1	Statement of Financial Position: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year and as compared to the position at the end of the previous year.
Statement No. 2	Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.
Statement No. 3	Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
Statement No. 4	Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.
Statement No. 5	Statement of Progressive Capital Expenditure: This statement corresponds to the detailed statement 16 in Volume II.
Statement No. 6	Statement of Borrowings and Other Liabilities: Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
Statement No. 7	Statement of Loans and Advances given by the Government: This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
Statement No. 8	Statements of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.

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

(Source: Finance Accounts, 2018-19)

Appendix- 1.3

(Reference: Paragraph 1.1.1; Page 1)

Abstract of Receipts and Disbursements of the year 2018-19

(₹ in crore)

Receipts				Disbursements					
2017-18	2018-19			2017-18	2018-19				
						Establishment and committed	Scheme	Total	
	Section-A: Revenue								
1,17,446.74	I	Revenue receipts	1,31,793.45	1,02,623.73	I	Revenue expenditure	77,531.84	47,364.97	1,24,896.81
23,136.49		Tax revenue	29,408.14	33,374.30		General Services	38,405.60	285.42	38,691.02
3,506.74		Non-tax revenue	4,130.56	45,769.47		Social Services	19,937.09	38,347.22	58,284.31
65,083.38		State's share of Union Taxes	73,603.13	23,314.59		Education, Sports, Art and Culture	12,444.98	14,578.55	2,70,23.53
(-) 5.00		Non-Plan Grants	0.00	5,616.58		Health and Family Welfare	3,523.24	26,48.87	6,172.11
(-) 2.20		Grants for State Union Territory Plan Schemes	(-) 2.82	5,676.28		Water Supply, Sanitation, Housing and Urban Development	1,822.57	12,098.86	13,921.43
(-) 1.00		Grants for Centrally Sponsored Plan/ Central Plan Schemes	0.00	130.82		Information and Broadcasting	109.59	77.69	187.28
13,312.26		Grant for centrally sponsored schemes	16,322.72	950.60		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	182.87	1,981.52	2,164.39
4,525.06		Finance Commission Grants	4,775.20	320.40		Labour and Labour Welfare	133.58	383.47	517.05
7,891.01		Other transfer/ Grants to States/UT with legislature	3,556.52	9,685.22		Social Welfare and Nutrition	1,642.39	6,578.74	8,221.13
				74.98		Others	77.87	(-) 0.48	77.39
				23,475.93		Economic Services	19,185.24	8,732.33	27,917.57
				3,625.59		Agriculture and Allied Activities	1,050.52	2,585.29	3,635.81
				11,212.22		Rural Development	7,452.30	3,903.70	11,356.00
				1,301.16		Irrigation and Flood Control	1,230.37	129.29	1,359.66
				4,304.66		Energy	6,359.27	563.76	6,923.03
				755.92		Industry and Minerals	235.13	605.25	840.38
				1,401.80		Transport	2,614.14	181.24	2,795.38
				874.58		General Economic Services	243.51	763.80	1,007.31
				4.03		Grants-in-aid and Contributions	3.91	0.00	3.91
				1,02,623.73		Total			1,24,896.81

Receipts					Disbursements				
2017-18	2018-19				2017-18	2018-19			
							Establishment and committed	Scheme	Total
	II	Revenue deficit carried over to Section B			14,823.01	II	Revenue Surplus carried over to Section B		6,896.64
1,17,446.74		Total		1,31,793.45	1,17,446.74		Total		1,31,793.45
		Section-B Others							
17,062.20	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		22,081.56		III	Opening overdraft from Reserve Bank of India		
	IV	Miscellaneous Capital receipts			28,906.95	IV	Capital Outlay	58.82	21,058.25
					2,764.61		General Services	29.66	3,311.32
					4,258.34		Social Services	15.31	4,045.91
					1,518.70		Education, Sports, Art and Culture	0.00	1,056.22
					564.97		Health and Family Welfare	0.00	1,145.71
					1,932.54		Water Supply, Sanitation, Housing and Urban Development	15.31	1,701.27
					30.10		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	27.21
					103.74		Social Welfare and Nutrition	0.00	73.51
					108.29		Others social services	0.00	41.99
					21,884.00		Economic Services	13.84	13,671.87
					198.14		Agriculture and Allied Activities	0.00	104.59
					6,387.66		Rural Development	0.00	960.40
					0		Special areas programmes	0.00	0.00
					2,665.49		Irrigation and Flood Control	0.00	2,046.00
					6,931.11		Energy	0.00	5,035.36
					110.48		Industry and Minerals	13.84	83.86
					5,402.44		Transport	0.00	5,275.24
					188.68		General Economic Services	0.00	166.42
21.89	V	Recoveries of Loans and Advances		1,825.40	242.78	V	Loans and Advances disbursed	63.30	1,407.26
		-From Power Projects/Others	330.25		224.35		For Power Projects	41.12	115.26
		-From Government Servants	19.10		18.23		To Government Servants	22.13	0.00

Receipts					Disbursements					
2017-18	2018-19				2017-18	2018-19				
							Establishment and committed	Scheme	Total	
		-From Others	1,476.05		0.20		To Others	0.05	1,292.00	1,292.05
14,823.01	VI	Revenue Surplus brought down		6,896.64		VI	Revenue Deficit brought down			
13,169.42	VII	Public debt receipts		18,668.20	4,653.55	VII	Repayment of Public debt			7,229.82
		External debt					External debt			
11,770.77		Internal debt other than Ways and Means Advances and Overdrafts	16,134.42				Internal debt other than Ways and Means Advances and Overdrafts			6,299.49
		-Net transactions under Ways and Means Advances					Net transactions under Ways and Means Advances			
		-Net transactions under overdraft								
1,398.65		-Loans and Advances from Central Government	2,533.78				Repayment of Loans and Advances to Central Government			930.33
		Inter -State Settlement					Inter -State Settlement			
6,053.42	VIII	Appropriation to Contingency Fund		6,729.61	6,053.42	VIII	Appropriation to Contingency Fund			6,729.61
	IX	Amount transferred to Contingency Fund				IX	Expenditure from Contingency Fund			
57,107.24	X	Public Account Receipts		68,259.14	46,298.92	X	Public Account Disbursements			67,135.02
1,844.09		Small Savings and Provident Funds	2,291.43				Small Savings and Provident Funds	2,013.64		
1,414.92		Reserve Funds	2,214.54				Reserve Funds	1,430.65		
805.73		Suspense and Miscellaneous	1,159.32				Suspense and Miscellaneous	1,504.44		
9,862.58		Remittance	11,697.63				Remittance	11,621.58		
43,179.92		Deposits and Advances	50,896.22				Deposits and Advances	50,564.71		
	XI	Closing Overdraft from Reserve Bank of India			22,081.56	XI	Cash Balance at end			20,837.31
							Cash in Treasuries and Local Remittances			
							Deposits with Reserve Bank	157.12		
							Departmental Cash Balance including Permanent Advances	993.17		
							Cash Balance Investment	19,687.02		
2,25,683.92		Total		2,56,254.00	2,25,683.92		Total			2,56,254.00

(Source: Finance Accounts, 2018-19)

Appendix- 1.4

(Reference: Paragraph 1.2.4; Page 6) Actuals and Budget Estimates for 2018-19

(₹ in crore)

Particulars	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	1,58,051.41	1,31,793.45	(-)26,257.96	(-)16.61
Tax Revenue	31,002.03	29,408.14	(-)1,593.89	(-)5.14
Non Tax Revenue	4445.89	4,130.56	(-)315.33	(-)7.09
Share of Union Taxes and Duties	76,172.37	73,603.13	(-)2,569.24	(-)3.37
Grant-in-aid from Gol	46,431.12	24,651.62	(-)21,779.50	(-)46.91
Revenue Expenditure	1,36,739.67	1,24,896.81	(-)11,842.87	(-)8.66
General Services	40,233.85	38,691.02	(-)1,542.84	(-)3.83
Organs of State	1,451.16	1,306.25	(-)144.91	(-)9.99
Fiscal Services	1081.64	855.49	(-)226.14	(-)20.91
Interest Payments and Servicing of Debt	11,538.67	10,855.04	(-)683.63	(-)5.92
Administrative services	10,333.57	9703.28	(-)630.31	(-)6.10
Pension and Miscellaneous General Services	15,828.81	15,970.96	142.15	0.90
Social Services	66,921.56	58,284.31	(-)8,637.25	(-)12.91
Education, Sports, Art and Culture	32,252.33	27,023.53	(-)5,228.80	(-)16.21
Health and Family Welfare	6,456.20	6,172.11	(-)284.09	(-)4.40
Water Supply, Sanitation, Housing and Urban Development	16,263.07	13,921.43	(-)2,341.64	(-)14.40
Information and Broadcasting	233.15	187.28	(-)45.87	(-)19.67
Welfare of SC, ST and other BCs	2,934.99	2,164.39	(-)770.60	(-)26.26
Labour and Labour Welfare	684.68	517.05	(-)167.63	(-)24.48
Social Welfare and Nutrition	7,949.78	8,221.13	271.35	3.41
Others	147.36	77.39	(-)69.97	(-)47.48
Economic Services	29,578.22	27,917.57	(-)1,660.65	(-)5.61
Agriculture and Allied Services	4,934.79	3,635.81	(-)1,298.98	(-)26.32
Rural Development	14,275.96	11,356.00	(-)2,919.96	(-)20.45
Irrigation and Flood Control	1,384.11	1,359.66	(-)24.45	(-)1.77
Energy	4,439.09	6,923.03	2,483.94	55.96
Industries and Minerals	861.91	840.38	(-)21.53	(-)2.50
Transport	2,319.85	2,795.38	475.53	20.50
General Economic Services	1,362.51	1,007.31	(-)355.20	(-)26.07
Grant-in-aid and Contributions	6.04	3.91	(-)2.13	(-)35.26
Capital Expenditure	32,416.87	21,058.25	(-)11,358.62	(-)35.04
General Services	3,295.19	3,311.32	16.13	0.49
Social Services	5,179.49	4,061.22	(-)1,118.27	(-)21.59
Education, Sports, Art and Culture	1,159.10	1,056.22	(-)102.88	(-)8.88
Health and Family Welfare	1,108.23	1,145.71	37.48	3.38
Water Supply, Sanitation, Housing and Urban Development	2,500.08	1,716.58	(-)783.50	(-)31.34
Welfare of SC, ST and other BCs	35.50	27.21	(-)8.29	(-)23.35
Social Welfare and Nutrition	376.58	73.51	(-)303.07	(-)80.48
Other	0	41.99	41.99	0
Economic Services	23,942.20	13,685.71	(-)10,256.49	(-)42.84
Agriculture and Allied Services	241.71	104.59	(-)137.12	(-)56.73
Rural Development	9,798.98	960.40	(-)8,838.58	(-)90.20
Irrigation and Flood Control	2,610.32	2,046.00	(-)564.32	(-)21.62
Energy	5,424.83	5,035.36	(-)389.47	(-)7.18
Industries and Minerals	74.10	97.70	23.60	31.85
Transport	5,535.94	5,275.24	(-)260.70	(-)4.71
General Economic Services	256.32	166.42	(-)89.90	(-)35.07
Revenue Surplus	21,311.74	6,896.64	(-)14,415.10	(-)67.64
Fiscal Deficit	11,203.95	13,806.76	2,602.81	23.23
Primary deficit	440.46	3,735.62	3,295.16	748.12

(Source: Budget estimates of Government of Bihar and Finance Accounts, 2018-19).

Appendix- 1.5

(Reference: Paragraph 1.3.2; Pages 9) Time series data on State Government finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A Receipts					
1. Revenue Receipts	78,417	96,123	1,05,585	1,17,447	1,31,794
(i) Tax Revenue	20,750 (26)	25,449(26)	23,742(23)	23,137(20)	29,408(22)
Taxes on Sales, Trade, etc.	8,607 (41)	10,603(42)	11,873(50)	8,298(36)	6,584(23)
State Excise	3,217 (16)	3,142(12)	30(0)	(-)3.00(0)	(-)10(0)
Taxes on Vehicles	964 (5)	1,081(4)	1,257(5)	1,599(7)	2,086(7)
Stamps and Registration fees	2,699 (13)	3,409(13)	2,982(13)	3,726(16)	4,189(14)
Land Revenue	277 (1)	695(3)	971(4)	779(3)	477(2)
Taxes on Goods and Passengers	4,451 (21)	6,087(24)	6,245(26)	1,645(7)	399(1)
SGST	-	-	-	6,747(29)	15,288(52)
Other Taxes	535 (3)	432(2)	384(2)	346(2)	395(1)
(ii) Non-Tax Revenue	1,558 (2)	2,186(2)	2,403(2)	3,507(3)	4,131(3)
(iii) State's share of Union taxes and duties	36,963 (47)	48,923(51)	58,881(56)	65,083(55)	73,603(56)
(iv) Grants from Government of India	19,146 (24)	19,565(21)	20,559(19)	25,720(22)	24,652(19)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	1,493	19	23	22	1,825
4. Total Revenue and Non-debt capital receipts (1+2+3)	79,910	96,142	1,05,608	1,17,469	1,33,619
5. Public Debt Receipts	13,917	18,383	21,577	13,169	18,668
Internal Debt (excluding Ways and Means Advances and Overdrafts)	13,199	17,565	20,065	11,771	16,134
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	718	818	1,512	1,398	2,534
6. Inter- State Settlement	-	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	93,827	1,14,525	1,27,185	1,30,638	1,52,287
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	40,251	49,106	61,730	57,107	68,259
10. Total Receipts of the State (7+8+9)	1,34,078	1,63,631	1,88,915	1,87,745	2,20,546
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	72,570	83,616	94,765	1,02,624	1,24,897
Schemes	25,511 (35)	29,651(35)	33,576(35)	35,951(35)	47,365(38)
Establishment and committed	47,059 (65)	53,965(65)	61,189(65)	66,673(65)	77,532(62)
General Services (including interest payments)	26,408 (36)	27,972(33)	30,607(32)	33,374(32)	38,691(31)
Social Services	31,713 (44)	35,943(43)	40,737(43)	45,770(45)	58,284(47)
Economic Services	14,445 (20)	19,697(24)	23,417(25)	23,476(33)	27,918(22)
Grants-in-aid and contributions	4	4	4	4	4
12. Capital Outlay	18,150	23,966	27,208	28,907	21,058
Schemes	18,092 (99)	23,930(99)	27,192(100)	28,866(100)	20,999(100)
Establishment and committed	58 (1)	36(1)	16(0)	41(0)	59(0)
General Services	1,748 (10)	3,617(15)	2,090(8)	2,765(10)	3,311(16)
Social Services	1,674 (9)	2,740(11)	3,592(13)	4,258(15)	4,061(19)
Economic Services	14,728 (81)	17,609(74)	21,526(79)	21,884(75)	13,686(65)
13. Disbursement of Loans and Advances	369	621	114	243	1,470
14. Total (11+12+13)	91,089	1,08,203	1,22,087	1,31,774	1,47,425
15. Repayments of Public Debt	3,609	4,125	4,215	4,653	7,230

	2014-15	2015-16	2016-17	2017-18	2018-19
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,975	3,423	3,461	3,841	6,300
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loan and Advances from Government of India	634	702	754	812	930
16. Appropriation to Contingency Fund	-	-	-	-	
17. Inter State settlement	-	-	-	-	
18. Total disbursement out of Consolidated Fund (14+15+16+17)	94,698	1,12,328	1,26,302	1,36,427	1,54,655
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	39,200	45,923	57,268	46,299	67,135
21. Total disbursement by the State (18+19+20)	1,33,898	1,58,251	1,83,570	1,82,726	2,21,790
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	5,847	12,507	10,820	14,823	6,897
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-)11,179	(-)12,061	(-)16,479	(-)14,305	(-)13,807
24. Primary Deficit/ Primary Surplus (23+25)	(-)5,050	(-)4,963	(-)8,288	(-)5,251	(-)3,736
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	6,129	7,098	8,191	9,054	10,071
26. Financial Assistance to local bodies etc.	22,359	26,426	36,209	43,359	51,764
27. Gross State Domestic Product (GSDP)[@]	3,42,951	3,71,602	4,22,316	4,84,740	5,57,490
28. Outstanding Fiscal liabilities (yearend)	99,056	1,16,578	1,38,722	1,56,777	1,68,921
29. Outstanding guarantees (yearend)	2,001	4,721	4,460	5,174	5,398
30. Maximum amount guaranteed (yearend)	5,315	9,397	13,053	20,234	20,834
31. Number of incomplete projects	211	144	130	127	68
32. Capital blocked in incomplete projects	1,301	1,728	1,521	892	315
Part E: Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Tax Revenue/GSDP	6.05	6.85	5.62	4.77	5.28
Non-Tax Revenue/GSDP	0.45	0.59	0.57	0.72	0.74
Central Transfers/GSDP	10.78	13.17	13.94	13.43	13.20
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	26.56	29.12	28.91	27.18	26.44
Total Expenditure/Revenue Receipts	116.16	112.57	115.63	112.20	111.86
Revenue Expenditure/ Total Expenditure	79.67	77.28	77.62	77.88	84.72
Revenue Expenditure on Social Services/ Total Expenditure	34.82	33.22	33.37	34.73	39.53
Revenue Expenditure on Economic Services/ Total Expenditure	15.86	18.20	19.18	17.82	18.94
Capital Outlay/Total Expenditure	19.93	22.15	22.29	21.94	14.28
Capital Expenditure on Social and Economic Services/Total Expenditure	18.01	18.81	20.57	19.84	12.04
III Management of Fiscal Imbalances (in per cent)					
Revenue Surplus/GSDP	1.70	3.37	2.56	3.06	1.24
Fiscal deficit/GSDP	3.26	3.25	3.90	2.95	2.48
Primary deficit /GSDP	1.47	1.34	1.96	1.08	0.67
Revenue Surplus/Fiscal Deficit	52.30	103.70	65.66	103.62	49.95
IV Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	28.88	31.37	32.85	32.34	30.30
Fiscal Liabilities/Revenue Receipts	126.32	121.28	131.38	133.49	128.17
Fiscal Liabilities/States own resources	444.04	421.85	530.59	588.41	503.66

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

[@] GSDP figures of the Government.

(Source: Finance Accounts, 2018-19).

Appendix- 1.6

(Reference: Paragraphs 1.6.1; Page 24)

Summarised financial position of the Government of Bihar as on 31 March 2019

(₹ in crore)

As on 31/03/2018	LIABILITIES		As on 31 March 2019
1,04,524.76	Internal Debt		1,14,359.68
	Market Loans bearing interest	84,800.00	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	29,537.92	
10,181.92	Loans and Advances from Central Government		11,785.37
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	0.58	
	Loans for State Plan Schemes	191.29	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
	Centrally Sponsored Scheme	49.78	
	Other loan for States	11,495.31	
350.00	Contingency Fund		350.00
8,810.89	Small Savings, Provident Funds, etc.		9,088.69
33,232.88	Deposits		33,661.25
4,137.65	Reserve Funds		4,921.55
74.01	Inter State settlement		74.01
71,784.89	Surplus on Government Account		78,681.54
	(i) Less Revenue Surplus of the current year	6,896.65	
	(ii) Accumulated Surplus at the beginning of the year	71,784.89	
2,33,097.00			2,52,922.10
	ASSETS		
1,84,117.17	Gross Capital Outlay on Fixed Assets		2,05,175.42
	Investments in shares of Companies, Corporations, etc.	28,327.00	
	Other Capital Outlay	1,76,848.42	
21,169.18	Loans and Advances		20,814.34
	Loans for Power Projects		
	Other Development Loans		
	Loans to Government servants and Miscellaneous loans		
1,196.41	Remittances		1,120.36
153.11	Advances		249.96
4,379.57	Suspense and Miscellaneous Balances		4,724.71
22,081.56	Cash		20,837.31
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank	157.12	
	Departmental Cash Balance	234.65	
	Permanent Advances	758.52	
	Cash Balance Investments including earmarked funds	19,687.02	
2,33,097.00			2,52,922.10

(Source: Finance Accounts, 2018-19)

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 32)

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

(₹ in crore)

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supple- mentary provision	Total	Expen- diture	Savings	Percen- tage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(A) REVENUE (Voted)							
1	1-Agriculture Department	2,701.78	557.10	3,258.88	1,822.88	1,436.00	44.06
2	2-Animal and Fisheries Resource Department	718.51	216.97	935.48	687.44	248.04	26.51
3	3-Building Construction Department	766.93	9.16	776.09	583.53	192.56	24.81
4	4-Cabinet Secretariat Department	355.18	3.44	358.62	234.68	123.94	34.56
5	9-Co-Operative Department	732.47	1,090.33	1,822.80	979.63	843.17	46.26
6	11-BC and MBC Welfare Department	1,512.01	43.02	1,555.03	1,212.31	342.72	22.04
7	12-Finance Department	270.39	30.05	300.44	195.69	104.75	34.87
8	20-Health Department	6,698.59	1,523.57	8,222.16	6,344.28	1,877.88	22.84
9	21-Education Department	31,685.53	5,249.67	36,935.20	26,977.27	9,957.93	26.96
10	25-Information Technology Department	175.14	89.44	264.58	90.92	173.66	65.64
11	26-Labour Resource Department	721.97	4.15	726.12	550.89	175.23	24.13
12	30-Minorities Welfare Department	197.76	1.94	199.70	98.05	101.65	50.90
13	33-General Administration Department	639.96	81.71	721.67	499.73	221.94	30.75
14	35-Planning and Development Department	571.42	33.74	605.16	449.14	156.02	25.78
15	39-Disaster Management Department	675.15	4,143.85	4,819.00	1,642.28	3,176.72	65.92
16	40-Revenue and Land Reforms Department	701.46	89.79	791.25	552.74	238.51	30.14
17	41-Road Construction Department	1,415.92	2.28	1,418.20	930.26	487.94	34.41
18	42-Rural Development Department	15,320.04	3,631.87	18,951.91	12,776.67	6,175.24	32.58
19	44-SC & ST Welfare Department	1,382.44	82.19	1,464.63	1,022.92	441.71	30.16
20	48-Urban Development and Housing Department	4,413.59	947.71	5,361.30	3,297.02	2,064.28	38.50
21	51-Social Welfare Department	6,646.24	2,900.40	9,546.64	6,303.20	3,243.44	33.97
Total Revenue		78,302.48	20,732.38	99,034.86	67,251.53	31,783.33	32.09
(B) CAPITAL (Voted)							
22	3-Building Construction Department	3,193.67	475.38	3,669.05	2,650.41	1,018.64	27.76
23	9-Co-Operative Department	74.04	974.16	1,048.20	817.93	230.27	21.97
24	20-Health Department	1,095.22	520.16	1,615.38	1,134.01	481.37	29.80
25	21-Education Department	440.10	107.35	547.45	423.57	123.88	22.63
26	35-Planning and Development Department	1,248.27	611.32	1,859.59	1,479.18	380.41	20.46
27	37-Rural Works Department	9,305.97	1,000.00	10,305.97	2,951.29	7,354.68	71.36
28	42-Rural Development Department	151.01	0.00	151.01	2.33	148.68	98.46
29	51-Social Welfare Department	193.58	15.70	209.28	43.31	165.97	79.31
TOTAL CAPITAL		15,701.86	3,704.07	19,405.93	9,502.03	9,903.90	51.04
Grand Total (A+B)		94,004.34	24,436.45	1,18,440.79	76,753.56	41,687.23	35.20

(Source: Appropriation Accounts for the year 2018-19)

Appendix- 2.2

(Reference: Paragraph 2.3.1; Page 33)

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

(₹ in crore)

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary provision	Total provision	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	1-Agriculture Department	2,749.78	557.10	3,306.88	1,869.48	1,437.40	43.47
2.	2-Animal and Fisheries Resource Department	718.51	226.97	945.48	693.77	251.71	26.62
3.	3-Building Construction Department	3,960.60	484.54	4,445.14	3,233.94	1,211.20	27.25
4.	4-Cabinet Secretariat Department	374.91	3.44	378.35	234.68	143.67	37.97
5.	8- Art, Culture and Youth Department	139.12	0.00	139.12	94.16	44.96	32.32
6.	9-Co-Operative Department	806.51	2,064.49	2,871.00	1,797.56	1,073.44	37.39
7.	11-BC and MBC Welfare Department	1,524.51	43.02	1,567.53	1,215.25	352.28	22.47
8.	17- Commercial Tax Department	154.64	1.07	155.71	113.89	41.82	26.86
9.	18- Food and Consumer Protection Department	1,387.38	18.86	1,406.24	1,112.23	294.01	20.91
10.	20-Health Department	7,793.81	2,043.73	9,837.54	7,478.29	2,359.25	23.98
11.	21-Education Department	32,125.63	5,357.02	37,482.65	27,400.84	10,081.81	26.90
12.	24-Information and Public Relation Department	235.09	0.00	235.09	188.05	47.04	20.01
13.	25-Information Technology Department	235.14	161.27	396.41	172.75	223.66	56.42
14.	26-Labour Resource Department	741.97	4.15	746.12	553.96	192.16	25.75
15.	29- Mines and Geology Department	51.44	14.36	65.80	43.92	21.88	33.25
16.	30-Minorities Welfare Department	437.76	21.94	459.70	264.73	194.97	42.41
17.	33-General Administration Department	646.15	83.13	729.28	507.19	222.09	30.45
18.	35-Planning and Development Department	1,819.69	645.06	2,464.75	1,928.32	536.43	21.76
19.	37-Rural Works Department	10,508.54	1,000.80	11,509.34	3,955.79	7,553.55	65.63
20.	38- Public Health Engineering Department	184.75	19.69	204.44	162.13	42.31	20.70
21.	39-Disaster Management Department	677.15	4,143.85	4,821.00	1,642.28	3,178.72	65.93
22.	40-Revenue and Land Reforms Department	729.41	89.79	819.20	554.46	264.74	32.32
23.	42-Rural Development Department	15,471.05	3,631.87	19,102.92	12,779.00	6,323.92	33.10
24.	43- Science and Technology Department	244.57	119.01	363.58	250.10	113.48	31.21
25.	44-SC & ST Welfare Department	1,386.44	82.19	1,468.63	1,022.92	445.71	30.35
26.	45- Sugar Industries Department	122.90	128.21	251.11	169.45	81.66	32.52
27.	46- Tourism Department	153.46	15.30	168.76	73.79	94.97	56.28
28.	48-Urban Development and Housing Department	4,413.59	950.71	5,364.30	3,300.02	2,064.28	38.48
29.	51-Social Welfare Department	6,839.82	2,916.10	9,755.92	6,346.51	3,409.41	34.95
	TOTAL	96,634.32	24,827.67	1,21,461.99	79,159.46	42,302.53	34.83

(Source: Appropriation Accounts for the year 2018-19)

Appendix- 2.3

(Reference: Paragraph 2.3.2; Page 33)

List of Grants/appropriations indicating persistent savings (₹ 100 crore and above) during 2014-15 to 2018-19

(₹ in crore)

Sl. No	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
1.	1-Agriculture Department	1,590.88 (44.10)	1,652.10 (48.66)	1,214.66 (42.22)	1,150.72 (41.01)	1,436.00 (44.06)
2.	2-Animal and Fisheries Resource Department	211.59 (32.11)	188.32 (31.37)	133.55 (22.25)	148.73 (19.90)	248.04 (26.51)
3.	9- Co-Operative Department	267.99 (32.15)	307.01 (34.28)	117.61 (21.62)	138.21 (14.67)	843.17 (46.26)
4.	12-Finance Department	124.99 (45.19)	116.02 (45.16)	100.83 (38.82)	119.66 (44.64)	104.75 (34.86)
5.	15-Pension	306.47 (2.63)	1,347.30 (10.22)	3,770.68 (23.17)	5,570.01 (28.04)	650.32 (3.90)
6.	16-Panchayati Raj Department	2,334.24 (49.57)	2,572.10 (47.06)	919.67 (12.45)	607.76 (6.64)	1,836.67 (17.93)
7.	18-Food and Consumer Protection Department	503.29 (43.77)	976.24 (40.67)	1,097.53 (50.74)	1,208.16 (49.93)	255.11 (18.68)
8.	20-Health Department	914.11 (21.60)	964.06 (21.44)	3,350.96 (41.37)	1,427.99 (19.99)	1,877.89 (22.84)
9.	21-Education Department	8,534.72 (34.32)	5,813.90 (23.77)	3,837.45 (16.77)	7,703.21 (24.50)	9,957.93 (26.96)
10.	22-Home Department	1,002.61 (16.18)	622.85 (10.09)	970.47 (13.55)	866.99 (11.77)	724.29 (8.10)
11.	26- Labour Resource Department	248.01 (53.07)	303.96 (55.50)	273.01 (39.50)	102.51 (22.49)	175.23 (24.13)
12.	27-Law Department	179.09 (26.60)	146.64 (22.14)	289.30 (34.98)	204.74 (25.14)	153.84 (16.66)
13.	35-Planning and Development Department	540.78 (46.76)	135.04 (50.24)	1,291.09 (55.48)	1,030.36 (74.05)	156.02 (25.78)
14.	37-Rural Works Department	839.93 (74.86)	422.07 (29.96)	432.17 (27.33)	228.19 (14.39)	198.87 (16.53)
15.	39-Disaster Management Department	661.83 (59.29)	2,406.75 (85.92)	1,210.03 (67.09)	1,362.71 (34.39)	3,176.72 (65.92)
16.	40-Revenue and Land Reforms Department	224.14 (31.73)	238.37 (32.74)	363.65 (44.40)	306.85 (35.34)	238.51 (30.14)
17.	41-Road Construction Department	359.65 (28.57)	117.63 (11.39)	222.55 (17.66)	476.18 (35.81)	487.94 (34.41)
18.	42-Rural Development Department	3,599.42 (53.52)	3,554.04 (50.18)	4,468.35 (43.48)	5,166.39 (49.82)	6,175.24 (32.58)
19.	44-Scheduled Castes and Scheduled Tribes Welfare Department	227.39 (19.44)	361.50 (18.85)	497.99 (30.35)	390.28 (27.75)	441.72 (30.16)

Sl. No	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)
20.	48-Urban Development and Housing Department	1,522.13 (46.12)	1,133.68 (36.44)	1,244.82 (26.93)	1,811.89 (35.89)	2,064.28 (38.50)
21.	51-Social Welfare Department	2,515.37 (33.91)	1,502.39 (22.11)	1,798.95 (27.08)	2,142.20 (26.02)	3,243.44 (33.97)
Revenue- Charged						
22.	13- Interest Payment	456.76 (6.94)	132.25 (1.83)	297.46 (3.50)	450.90 (4.70)	693.58 (6.44)
Total		27,165.39	25,014.22	27,902.78	32,614.64	35,139.56
Capital-Voted						
23.	3-Building Construction Department	1,719.79 (60.50)	1,347.14 (45.12)	1,537.81 (53.43)	2,348.80 (52.93)	1,018.64 (27.76)
24.	10-Energy Department	2,323.07 (34.45)	1,207.86 (29.16)	5,330.74 (47.83)	130.74 (1.79)	623.36 (10.72)
25.	20- Health Department	740.17 (69.55)	579.60 (34.94)	261.23 (23.32)	619.16 (52.87)	481.38 (29.80)
26.	41-Road Construction Department	661.32 (12.50)	599.98 (11.91)	442.80 (7.65)	372.09 (6.26)	192.24 (3.34)
27.	49-Water Resources Department	1,262.62 (50.27)	251.54 (14.48)	511.32 (23.38)	1,405.44 (35.54)	179.43 (5.89)
Total		6,706.97	3,986.12	8,083.90	4,876.23	2,495.05
Grand Total		33,872.36	29,000.34	35,986.68	37,490.87	37,634.61

(Source: Appropriation Accounts for the year 2014-15 to 2018-19)

Appendix- 2.4

(Reference: Paragraph 2.3.3; Page 33)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original provision	Expenditure	Savings out of Original provision	Supplementary provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
Revenue (Charged)					
1.	5- Secretariat of the Governor	20.08	19.03	1.05	2.40
2.	13- Interest Payment	10,763.49	10,071.23	692.26	1.32
3.	15- Pension	12.41	1.58	10.83	1.06
4.	28- High Court of Bihar	155.27	152.05	3.22	9.15
(A)	Total for Revenue (Charged)	10,951.25	10,243.89	707.36	13.93
Revenue (Voted)					
5.	1- Agriculture Department	2,701.78	1,822.88	878.90	557.10
6.	2- Animal and Fisheries Resource Department	718.51	687.44	31.07	216.97
7.	3- Building Construction Department	766.93	583.53	183.40	9.16
8.	4- Cabinet Secretariat Department	355.18	234.68	120.50	3.44
9.	7- Vigilance Department	36.74	32.70	4.04	1.25
10.	11- BC and MBC Welfare Department	1,512.01	1,212.31	299.70	43.02
11.	12- Finance Department	270.39	195.69	74.70	30.05
12.	16- Panchayati Raj Department	9,954.40	8,408.50	1,545.90	290.77
13.	17- Commercial Tax Department	154.64	113.89	40.75	1.07
14.	18- Food and Consumer Protection Department	1,347.07	1,110.82	236.25	18.86
15.	19- Environment and Forest Department	358.04	318.83	39.21	8.52
16.	20- Health Department	6,698.59	6,344.28	354.31	1,523.57
17.	21- Education Department	31,685.53	26,977.27	4,708.26	5,249.67
18.	22- Home Department	8,251.96	8,220.51	31.45	692.84
19.	25-Information Technology Department	175.14	90.92	84.22	89.44
20.	26- Labour Resource Department	721.97	550.89	171.08	4.15
21.	27- Law Department	887.20	769.68	117.52	36.32
22.	29- Mines and Geology Department	51.44	30.08	21.36	0.52
23.	30- Minorities Welfare Department	197.76	98.05	99.71	1.94
24.	32-Legislature	175.25	170.03	5.22	7.72
25.	33- Personnel and Administrative Reforms Department	639.96	499.73	140.23	81.71
26.	35-Planning and Development Department	571.42	449.14	122.28	33.74
27.	36- Public Health Engineering Department	906.92	884.55	22.37	13.00
28.	37- Rural Works Department	1,202.57	1,004.50	198.07	0.80
29.	38- Registration, Excise and Prohibition Department	184.75	162.13	22.62	19.69

Sl. No.	Number and Name of the Grant	Original provision	Expenditure	Savings out of Original provision	Supplementary provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
30.	40-Revenue and Land Reforms Department	701.46	552.74	148.72	89.79
31.	41- Road Construction Department	1,415.92	930.26	485.66	2.28
32.	42- Rural Development Department	15,320.04	12,776.67	2,543.37	3,631.87
33.	43- Science and Technology Department	150.57	141.21	9.36	34.51
34.	44- SC & ST Welfare Department	1,382.44	1,022.92	359.52	82.19
35.	46- Tourism Department	45.45	31.77	13.68	15.30
36.	48- Urban Development and Housing Department	4,413.59	3,297.02	1,116.57	947.71
37.	51- Social Welfare Department	6,646.24	6,303.20	343.04	2,900.40
(B) Total for Revenue (Voted)		1,00,601.86	86,028.82	14,573.04	16,639.37
Total for Revenue (A+B)		1,11,553.11	96,272.71	15,280.40	16,653.30
Capital (Voted)					
38.	3- Building Construction Department	3,193.67	2,650.41	543.26	475.37
39.	19- Environment and Forest Department	55.05	31.17	23.88	1.60
40.	21- Education Department	440.10	423.57	16.53	107.35
41.	30- Minorities Welfare Department	240.00	166.68	73.32	20.00
42.	37- Rural Works Department	9,305.97	2,951.29	6,354.68	1,000.00
43.	51- Social Welfare Department	193.58	43.31	150.27	15.70
(A) Total Capital		13,428.37	6,266.43	7,161.94	1,620.02
Grand Total (A+B+C)		1,24,981.48	1,02,539.14	22,442.34	18,273.32

(Source: Appropriation Accounts for the year 2018-19)

Appendix- 2.5

(Reference: Paragraph 2.3.4; Page 33)
Un-necessary re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Account and Description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	01	2401-00-109-0106-Intensified Field Development and Training Support- New Scheme	284.63	0.50	169.78	115.22	0.13
2.		2401-00-789-0120- Promotion of Agricultural Mechanisation	26.16	0.80	5.29	21.63	0.04
3.	02	2403-00-101-0003- Hospitals, Dispensaries and Other Establishment	114.53	2.33	103.25	13.47	0.14
4.		2403-00-789-0306- National Live stock Health and Disease Control Programme	5.01	0.05	3.87	1.18	0.01
5.		2405-00-101-0104- Development and Renovation of Pond Fish	40.45	0.70	31.10	9.97	0.08
6.	03	2059-80-001-0004- Execution	177.87	18.85	156.21	39.32	1.19
7.		4059-60-051-0106- Stadium and Sports Structure	110.00	40.00	109.82	14.35	25.83
8.	06	2015-00-102-0001- Headquarters Charges and General Establishment	32.26	2.74	27.73	7.13	0.14
9.	08	2204-00-104-0001- Sports and Games	10.72	0.81	9.29	2.12	0.12
10.	15	2071-01-104-0001- Payment of other Gratuities to employees retired prior to 15/11/2000	4.40	0.47	3.80	0.00	1.07
11.		2071-01-111-0004- Medical expenditure of Ex. Member of Legislative Council	0.74	0.31	0.73	0.05	0.27
12.	16	2515-00-003-0001- Training of Panchayat Employees	3.09	0.77	2.53	0.56	0.77
13.	19	2406-02-110-0323 Integrated Wild Life	3.67	0.77	3.09	1.31	0.04
14.	20	2210-06-102-0001- Food Controller Establishment	3.51	0.23	2.88	0.71	0.15
15.		2210-06-104-0001- Drug Control Establishment	14.93	1.89	14.47	1.14	1.21
16.	21	2202-80-001-0002- State Education Research and Training Institute Directorate	1.63	0.02	0.41	0.67	0.57
17.	22	2051-00-103-0003- Bihar Police Avar Seva Aayog	20.01	1.13	19.74	1.10	0.30
18.		2052-00-090-0006- Home (Police) Department	7.35	0.23	7.05	0.51	0.02
19.		2055-00-003-0002- Training School, Nathnagar	17.33	0.87	14.33	0.00	3.87
20.		2055-00-101-0001- Criminal Investigation Department	229.34	8.02	225.24	0.00	12.12

Sl. No.	Grant No.	Head of Account and Description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21.		2055-00-104-0004- Anti Terrorist Squad	17.28	0.12	16.44	0.90	0.06
22.		2235-02-106-0002- Probation Services	12.36	0.48	11.47	0.00	1.37
23.	26	2230-01-001-0001- Labour Commissioner	7.19	0.15	5.48	1.82	0.04
24.	27	2014-00-105-0001- Civil and Sessions Courts	669.50	0.50	632.88	36.86	0.26
25.	33	2053-00-101-0001- Head Office	25.95	1.44	22.48	4.74	0.17
26.	39	2245-80-102-0004- State Disaster Response Force	17.26	5.52	12.67	10.10	0.01
27.	43	2203-00-105-0106- Certificate Course	4.20	0.98	3.74	1.41	0.03
28.	49	4700-80-051-0105- Irrigation Created Project (work)	508.12	1.14	507.38	0.05	1.83
29.	50	4702-00-102-0102- Loans from NABARD for completion of new/incomplete Medium Irrigation Schemes	49.80	4.26	49.43	0.37	4.26
30.		4702-00-789-0104- Loan from NABARD to complete the new/incomplete works of medium irrigation scheme	9.60	0.82	9.21	0.24	0.97
31.		4702-00-796-0105-Loan from NABARD to complete the new/incomplete works of medium irrigation scheme	0.60	0.05	0.49	0.11	0.05
Total			2,429.49	96.95	2,182.28	287.04	57.12

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2018-19)

Appendix- 2.6

(Reference: Paragraph 2.3.4; Page 33)
Excessive re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	03	2059-80-052-0001- New supply and repairs	1.72	2.25	1.97	0.00	2.00
2.	12	7610-00-201-0001- House Building Advances to Government Servants	18.00	1.75	18.95	0.03	0.77
3.	13	2049-04-112-0001- Interest on debt for externally aided scheme	160.00	125.00	238.08	0.00	46.92
4.	15	2071-01-102-0002- Payment of Commuted value of pension to employees retired prior to 15/11/2000	4.75	4.12	8.66	0.00	0.21
5.		2071-01-105-0001- Family Pension to pre 15/11/2000 pensioners	36.38	49.72	58.62	0.00	27.48
6.	20	2210-01-110-0011- Infectious Disease Hospital, Patna	2.87	0.55	3.05	0.33	0.04
7.		2210-05-105-0022- Vardhaman Institute of Health Sciences, Pawapuri	27.11	9.56	29.46	4.34	2.87
8.		2210-06-001-0001- Superintendence	12.59	2.17	13.21	0.90	0.65
9.	22	2055-00-001-0001- Superintendence	45.64	18.33	48.64	0.00	15.33
10.		2055-00-003-0008- Training School, Dumaron	7.16	0.75	7.45	0.00	0.46
11.		2055-00-109-0012- Expenditure for Police Station	1.00	0.50	1.16	0.33	0.01
12.		2056-00-101-0002- District Jail	161.45	41.40	190.39	0.00	12.46
13.	32	2011-02-103-0001- Legislative Assembly Secretariat	41.83	3.65	42.29	3.14	0.05
14.	39	2245-02-101-0016- Grant for relief to disaster of local nature in the State	129.30	5.00	129.71	4.41	0.18
Total			649.80	264.75	791.64	13.48	109.43

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2018-19)

Appendix- 2.7

(Reference: Paragraph 2.3.4; Page 34)
Insufficient withdrawal through re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (-)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	02	2403-00-101-0101- Hospitals, Dispensaries and Other Establishment	71.77	0.05	63.11	8.55	0.06
2.		2403-00-102-0006- Cattle Breeding and Development Project	52.31	0.19	49.05	3.02	0.05
3.		2403-00-103-0003-Scheme for Range Poultry Farm, Central Poultry Development and Production and Distribution of Poultry Feed	6.10	0.12	5.57	0.00	0.41
4.		2403-00-113-0001-Establishment of State Live Stock Research and Institution	12.53	2.00	8.59	1.92	0.02
5.	03	2059-80-051-0001-Other Administrative Services	9.70	1.24	1.53	0.00	6.93
6.		2059-80-053-0001-Maintenance and Repairs	325.00	21.40	230.25	0.00	73.35
7.		4059-60-051-0107-Cultural Structure	167.56	40.00	97.40	27.37	2.79
8.		4216-01-700-0003- Public Works	23.10	0.27	15.22	7.58	0.03
9.	06	2015-00-103-0001-List of Legislative Assembly Constituencies	65.05	12.74	49.35	2.60	0.36
10.	08	2204-00-101-0001-Physical Education	4.14	0.01	3.11	1.00	0.02
11.		2205-00-103-0001- Archaeology Directorate	5.70	0.44	2.68	2.52	0.06
12.	11	2225-03-277-0010-Maintenance of Twelve Girls residential high schools for Backward Castes	13.33	0.05	11.03	1.82	0.43
13.	13	2049-01-101-0001-Interest on Bihar State Development Loans (Interest bearing)	6,618.00	131.53	6,086.44	0.00	400.03
14.	14	6004-09-101-0001-Received Block debts since 1989-90	635.30	4.27	537.43	0.00	93.60
15.	16	2015-00-101-0001-State Election Commission (Panchayati Raj)	3.47	0.01	3.03	0.41	0.02
16.		2515-00-196-0007-Contribution to District Councils in the light of recommendation of State Finance Commission	575.36	37.63	532.42	3.00	2.31
17.	19	2406-04-101-0203-National Agriculture Forestry Plan	6.90	1.15	1.38	3.92	0.45
18.		2406-04-101-0303-National Agriculture Forestry Plan	4.60	0.77	1.07	2.64	0.12

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (-)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19.	20	2210-01-110-0002-Darbhanga Medical College Hospital	105.94	0.16	95.53	6.83	3.42
20.		2210-01-110-0013-Sadar and Sub-divisional Hospital	577.92	2.12	474.64	54.30	46.86
21.		2210-03-101-0003-Health Sub-centre	46.59	0.55	36.59	3.68	5.77
22.		2210-03-103-0001-Primary Health Centre	1,165.88	2.17	1,038.72	34.42	90.57
23.		2210-05-105-0005-Nalanda Medical College	66.95	0.40	60.07	6.41	0.07
24.		2210-05-105-0007-Magadh Medical College	48.62	9.96	36.84	1.35	0.47
25.		2210-05-105-0009-Dental College, Patna	12.09	1.00	9.31	1.77	0.01
26.		2210-05-105-0012-Nurses Training	16.84	0.29	11.34	0.00	5.21
27.		2210-05-105-0023-Government Medical College, Bettiah	37.68	1.00	30.78	4.60	1.30
28.	21	2202-01-101-0001-Government Primary and Middle School	4,049.35	0.50	3,879.77	160.41	8.67
29.	22	2052-00-090-0002- Home (Special) Department	15.00	0.03	12.15	2.81	0.01
30.		2055-00-104-0002-Unmounted Military Police	1,094.14	31.16	1,018.60	0.00	44.38
31.		2055-00-109-0004-Honorarium for Special Police Officers in Naxal affected villages	7.00	1.59	0.75	0.00	4.66
32.		2055-00-109-0006-Strengthening of Naxal affected Police Station/Outer Post under Security Related Expenditure (SRE) Scheme	10.00	2.33	2.38	5.18	0.11
33.		2055-00-110-0001-Establishment of Chowkidar-Dafadar	915.26	38.94	723.12	0.00	153.20
34.		2055-00-111-0002- Order Police	216.33	21.89	185.65	0.00	8.79
35.		2055-00-113-0004-Expenditure related to security in Naxal affected areas (Recoupment from Government of India)	8.50	1.13	1.27	0.00	6.10
36.		2070-00-107-0001-Rural	513.50	0.18	494.87	0.00	18.45
37.	25	2852-07-202-0014- E-Governance Project	30.00	0.09	10.28	19.55	0.08
38.	27	2014-00-105-0008-Rapid court (Recommendation of Finance Commission)	67.69	2.00	8.26	57.36	0.07
39.	30	2053-00-094-0010-Minority Welfare District Office	13.74	0.73	9.22	3.63	0.16
40.	32	2011-02-102-0006-Members	18.68	0.10	17.82	0.69	0.07

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)
41.	39	2245-01-101-0002-Supply of food grains	5.00	1.04	0.02	3.76	0.18
42.		2245-80-102-0005-Awareness and Capability Creation	27.15	3.66	2.60	20.26	0.63
43.	41	5054-03-101-0101-Bridge	375.07	1.39	348.67	19.09	5.92
44.	43	2203-00-001-0001-Technical Education Directorate	4.35	0.62	3.59	0.13	0.01
45.		2203-00-102-0001-Patna University	4.25	0.89	3.32	0.00	0.04
46.	49	4700-80-005-0101-Survey and Research (Establishment)	10.00	1.14	3.05	0.19	5.62
47.	50	2702--03-101-0002- Other maintenance expenditure	1.00	0.25	0.06	0.66	0.03
48.		2702-03-102-0005-Other maintenance expenditure	1.00	0.25	0.12	0.62	0.01
49.		2702-03-103-0007-Other Maintenance Expenditure	10.00	2.50	4.48	2.31	0.71
Total			18,075.44	383.93	16,222.53	476.36	992.62

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2018-19)

Appendix- 2.8

(Reference: Paragraph 2.3.5; Page 34)
Substantial surrenders (₹ 100 crore and more than 50 per cent
of the total provision) made during the year

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	01	2401-00-105-0106-Upliftment of Organic Farming	186.75	7.42	179.33	0.00	96.03
2.	09	2401-00-110-0112-Bihar State Crop Support Scheme	900.00	318.23	581.77	0.00	64.64
3.		2425-00-108-0419- Establishment of Agriculture Plant Bank under Primary Agricultural Credit Committee	187.50	0.00	187.50	0.00	100.00
4.		6425-00-108-0419- Establishment of Agriculture Bank under Primary Agricultural Credit Committee	187.50	0.00	187.50	0.00	100.00
5.	10	6801-00-190-0015-South Bihar Power Distribution Company Ltd. (for payment of interest against loan taken from Rural Electrification Corporation)	147.35	13.83	133.52	0.00	90.61
6.	16	2515-00-198-0113-Chief-Minister Nishchaya Yojna	1,532.93	716.72	816.21	0.00	53.25
7.		2515-00-789-0112-Chief-Minister Nishchaya Yojna	364.33	170.32	194.01	0.00	53.25
8.	20	2211-00-101-0305-Human Resources in Health and Medical Education	364.72	169.43	195.25	0.04	53.53
9.		2211-00-103-0102-Whole Vaccination Scheme under Chief Minister's Kanya Utthan Yojana	280.00	27.88	252.04	0.08	90.01
10.		2235-60-110-0204-Social Security for Unorganised Labours including National Health Insurance Scheme	105.00	0.00	105.00	0.00	100.00
11.		4210-03-050-0103-For new Medical College and Para Medical Institution	323.16	121.00	202.16	0.00	62.56
12.		4210-03-105-0112-ANM and GNM School	365.00	125.00	240.00	0.00	65.75
13.	21	2202-01-109-0101-Chief Minister Uniform Scheme	250.00	42.32	207.68	0.00	83.07
14.		2202-01-111-0201-Sarva Shiksha Abhiyan (SSA)	5,106.53	2,281.40	2,825.13	0.00	55.32
15.		2202-01-789-0203-Sarva Shiksha Abhiyan	1,493.47	575.86	917.61	0.00	61.44
16.		2202-01-789-0308-Sarva Shiksha Abhiyan (SSA)	1,009.41	406.30	603.11	0.00	59.75
17.		2202-01-796-0309-Sarva Shiksha Abhiyan	190.59	25.84	164.75	0.00	86.44
18.		2202-02-110-0311-National Secondary Education Campaign (RMSA)	156.67	0.00	128.67	28.00	82.13

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19.		2202-03-104-0003-Financial Aided College	312.20	0.00	312.08	0.12	99.96
20.		2202-03-107-0109-Chief Minister Girls' Graduation Scholarship	300.00	9.15	256.49	34.36	85.50
21.		2202-03-112-0101-Bihar Student Credit Card Scheme	148.00	3.00	145.00	0.00	97.97
22.	35	4070-00-051-0109-Strengthening of Planning Machinery under District Level Scheme in the light of local needs	108.19	0.55	107.64	0.00	99.49
23.		4515-00-101-0105-Construction of Panchayat Sarkar Bhawan- Finance Commission (Panchayati Raj Department)	200.00	35.53	164.47	0.00	82.23
24.	37	4515-00-103-0113-Mukhya Mantri- Gram Sampark Yojana	700.00	200.00	500.00	0.00	71.43
25.		4515-00-103-0119-Gramin Tola Sampark Nishchaya Yojna.	1,035.64	0.00	1,035.64	0.00	100.00
26.		4515-00-103-0216-Pradhan Mantri Gram Sadak Yojana (PMGSY)	4,085.66	100.00	3,985.66	0.00	97.55
27.		4515-00-103-0316-Pradhan Mantri Gram Sadak Yojana (PMGSY)	1,200.00	0.00	1,200.00	0.00	100.00
28.		4515-00-103-0519-Chief Minister village Connectivity plan (NDB)(Endowed by BRICS Bank)	601.00	101.00	500.00	0.00	83.19
29.	39	2245-02-101-0001-Grants in cash to helpless and handicapped persons	631.53	2.03	629.50	0.00	99.68
30.		2245-02-101-0002-Supply of food grains	641.53	7.39	634.14	0.00	98.85
31.		2245-02-106-0001-Repairs and Restoration of damaged roads and bridges	400.01	0.00	400.01	0.00	100.00
32.		2245-02-114-0001-Agriculture Input Grant (for damaged crop)	540.81	18.63	522.18	0.00	96.56
33.		2245-02-122-0001-Repairs of damaged irrigation system and flood control system	575.00	203.63	370.87	0.50	64.50
34.	42	2203-00-112-0106-Development Management Institute	228.23	100.83	124.25	3.15	54.44
35.		2215-02-796-0206-Swachchh Bharat Mission(Rural)	181.23	29.69	151.54	0.00	83.62
36.		2216-03-105-0104-Monitoring and Technical Support to Indira Awaas Yojana	134.94	33.73	101.21	0.00	75.00
37.		2216-03-105-0202-Indira Awaas Yojana (IAY)	4,463.37	2,019.35	2,444.02	0.00	54.76
38.		2505-02-101-0201-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	1,763.98	718.42	1,045.56	0.00	59.27
39.		4515-00-103-0102-Block Minor Construction Work	151.00	2.33	148.67	0.00	98.46

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40.	48	2217-03-051-0202-Urban Recycling Mission-Atal Renewal and Urban Change Mission(AMRUT)	480.00	158.81	321.19	0.00	66.91
41.		2217-03-051-0203-Sabke Liye Awas (Urban) Mission	275.00	32.59	242.41	0.00	88.15
42.	51	2235-02-102-0224-Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	289.01	6.86	282.15	0.00	97.63
43.		2235-02-102-0225-National Nutrition Mission (Including ISSNIP)	173.81	60.04	113.69	0.08	65.41
44.		2235-03-789-0301-Indira Gandhi National Old Age pension Scheme	448.50	190.59	257.91	0.00	57.51
45.		2236-02-789-0204-Integrated Child Development Services (ICDS)	568.60	130.58	438.01	0.01	77.03
46.		4235-02-102-0208-Integrated Child Development Services (ICDS)	181.42	20.89	160.45	0.08	88.44
		Total	33,969.57	9,187.17	24,715.98	66.42	72.76

(Source: Grant Audit Register & Detailed Appropriation Accounts for the year 2018-19)

Appendix- 2.9

(Reference: Paragraph 2.3.5; Page 34)

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

(₹ in crore)

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
1	01	2401-00-001-0102-Computerisation of Offices	1.00
2		2401-00-104-0205- Traditional Agriculture Development Mission	14.38
3		2401-00-104-0305- Traditional Agriculture Development Mission	9.59
4		2401-00-789-0241- Traditional Agriculture Development Mission	2.77
5		2401-00-789-0341- Traditional Agriculture Development Mission	1.85
6		2401-00-796-0263- Traditional Agriculture Development Mission	0.17
7		2401-00-796-0363-Traditional Agriculture Development Mission	0.12
8		2402-00-102-0114-NABARD funded watershed development project	8.30
9		2402-00-789-0103-NABARD funded watershed development project	1.60
10		2402-00-796-0110-NABARD funded watershed development project	0.10
11		2402-00-796-0209-Integrated Watershed Management Programme (IWMP)	0.48
12		2402-00-796-0309-Integrated Watershed Management Programme (IWMP)	0.32
13		2415-01-277-0312-Skill Development Mission	9.96
14		2415--01-789-0308-Skill Development Mission	1.92
15		2415-01-796-0309-Skill Development Mission	0.12
16		2435-60-101-0101-Interest Grant on Agriculture Debt	4.15
17		2435-60-789-0101-Interest Grant on Agriculture Debt	0.80
18	02	2403-00-796-0226-National Agriculture Development Scheme	0.32
19		2403-00-796-0326- National Agriculture Development Scheme	0.21
20		2405-00-101-0219-Blue Revolution- Integrated Development and Fisheries Management	41.00
21	03	2059-01-053-0104-Strengthening and Renovation of Headquarters of Home Department (Police)	2.00
22		2059-01-053-0105-Strengthening and Renovation of Headquarters of Home Department (Special Branch)	2.00
23		2059-01-053-0118-Renovation and Modernisation of Finance Department	0.50
24		2216-01-053-0002-Other Maintenance expenditure for Rural Health Centres/ Sub-centre Buildings	2.50
25		3053-02-102-0001-Aerodromes	0.55
26		4059-60-051-0017-Establishment of A.D.R. Centre on the recommendation of Finance Commission (Law Department)	5.39
27		4059-60-051-0120-G +7 in Court Building in Civil Court, Patna	0.10

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
28		4059-60-051-0425- Clean consumer forum under clean vision action plan.	0.16
29		4059-60-789-0305-Kaushal Vikash Yojna.	0.90
30		4059-60-796-0302-Kaushal Vikash Yojna.	0.30
31		4059-80-004-0001-Preliminary work before construction	0.11
32		4059-80-051-0001-Other Administrative Services	0.10
33		4059-80-051--0002-Minor Works	0.10
34		4059-80-051-0110-Judicial Buildings (Building Construction Department)	1.00
35		4059-80-051-0119-Fencing of Government Land	0.40
36		4059-80-051-0122-IT Building	20.00
37		4210-03-105-0116-Medical College	2.00
38		4216-01-700-0102-Judicial Residential Buildings	1.00
39		4225-04-051-0103-Minority Residential School	5.00
40		4225-80-051-0104-Construction of buildings in the name of “Mahanubhav” of minorities community (Minority Welfare Department)	2.00
41		4408-02-051-0101-District Supply Chain Management Centre	6.90
42		4408-02-101-0102-Construction of food storage godown (NABARD)	34.66
43		5452-01-101-0103-Construction and Renovation of Tourism Structures	46.41
44	06	2015-00-103-0002-List of Legislative Council Constituencies	0.06
45	08	2205-00-190-0001-Bihar State Film Development and Finance Corporation Ltd.	0.25
46		2205-00-190-0101-Bihar State Film Development and Finance Corporation Ltd.	1.50
47	09	2425-00-003-0102-Grants for training of departmental Officers and Staff	1.00
48		2425-00-003-0103-Construction and Repairing of Buildings of Co-operative Training Institutions	1.00
49		2425-00-107-0105-Chief Minister Ideal PACS Incentive Plan.	5.27
50		2425-00-108-0107-Grants-in-aid to Central Co-Operative Banks for Consolidated Co-Operative Development Project	3.78
51		2425-00-108-0419- Establishment of Agricultural Plant Bank under Primary Agriculture Credit Committee	187.50
52		6425-00-108-0419- Loans for co-operation - loans to other co-operatives	187.50
53	10	4801-02-796-0101-Bihar State Power Generation Company Limited Project	61.86
54		6801-00-201-0105-Loans to Bihar State Hydro Electric Corporation (NABARD)	5.80
55	11	2225-03-277-0212-Scheme for Development of Other Backward Classes and Unnotified, movable and Semi movable Tribes	1.60
56		2225-03-277-0312-Other Backward Classes and Non Notified Movable and Half Movable Scheduled Tribes Development Scheme.	0.53
57		4225-03-277-0202-Scheme for development of Economically Backward classes. (Construction of OBC Hostel)	6.00

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
58		4225-03-277-0302-Scheme for development of Economically Backward classes (Construction of OBC Hostel)	1.50
59	12	2070-00-800-0008-Miscellaneous and Contingent Expenditure	1.50
60		4058-00-103-0102-Modernisation of Government Press, Gaya	0.50
61		7610-00-202-0002-Advance to Government Servants for purchase of Motor Cycle	1.00
62	16	2515-00-198-0215-National Rural Swaraj Campaign (RGSA)	53.67
63		2515--00-198-0312-Rajiv Gandhi Panchayat Empowerment Movement	10.00
64		2515-00-198-0315-National Rural Swaraj Campaign (RGSA)	40.78
65		2515-00-789-0214-National Rural Swaraj Campaign (RGSA)	10.31
66		2515-00-789-0314-National Rural Swaraj Campaign (RGSA)	6.87
67		2515-00-796-0220-National Rural Swaraj Campaign (RGSA)	0.83
68		2515-00-796-0320-National Rural Swaraj Campaign (RGSA)	0.55
69		4515-00-101-0108-Panchayat Government Building	1.00
70	17	2043-00-101-0002-Bhama Shah Samman Yojna	0.10
71	18	3456-00-053-0001-Repair of warehouses	2.00
72		3456-00-102-0015-Warehouses follow and repair	2.00
73		3456-00-102-0411-Consumer Consciousness Programme	0.30
74		3456-00-102-0413-Strengthening of Public Distribution System	0.34
75		3456-00-191-0101-Meeting and Travelling allowance to non-government members of constituted committee for vigilance and monitoring to attend meeting	1.50
76		5475-00-051-0102-Modernisation of Food and Consumer Protection Office	1.83
77		5475-00-051-0103-Establishment of District Supply chain management centre	28.48
78	19	2406-04-101-0201-National Afforestation Programme (National Green India Mission)	5.91
79		2406-04-101-0301-National Afforestation Programme (National Green India Mission)	3.94
80	20	2210-01-110-0019-Patients Welfare Societies	2.00
81		2210-01-110-0224-Regional Geriatric centre (National Programme for care of health of elders)	1.53
82		2210-02-200-0202-Medicinal Plant related mission including National AYUSH Mission	13.47
83		2210-02-200-0302-Medicinal Plant related mission including National AYUSH Mission	4.78
84		2210-04-200-0203-Medicinal Plant related Mission including National AYUSH Mission	10.98
85		2210-04-200-0303-Medicinal Plant related Mission including National AYUSH Mission	5.00

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
86		2210-05-105-0015-Education Fees Fixation Committee	1.00
87		2210-05-105-0016-Admission Supervision Committee	1.00
88		2210-05-200-0101-Indira Gandhi Institute of Medical Science, Patna	1.01
89		2211-00-004-0302-Human Resources in Health and Medical Education.	0.11
90		2235-60-110-0204-Social Security for Unorganised Labours including National Health Insurance Scheme	105.00
91		2235-60-110-0304-Social Security for Unorganised Labours including National Health Insurance Scheme	21.99
92		4210-01-051-0103-Construction of Residential and Office Building of District Medical Officer	5.00
93		4210-01-110-0219-Regional Geriatric centre	2.60
94		4210-01-110-0319-Regional Geriatric centre (National Programme for care of health of elders)	1.65
95	21	2202-01-001-0101-Directorate of Primary Education	0.20
96		2202-01-001-0105-Educational Seminar workshop and organisation of different Educational Festivals.	5.00
97		2202-01-053-0001-Renovation of Primary and Middle School Buildings.	1.00
98		2202-01-111-0101-Sarva Shiksha Abhiyan (SSA)	55.00
99		2202-02-001-0101-Directorate of Secondary Education	6.40
100		2202-02-052-0002-Sports facilities to Secondary Schools	1.00
101		2202-02-109-0105-I.C.T. Project	1.00
102		2202-02-110-0110-I.C.T.Project	4.00
103		2202-02-800-0001-Sainik School, Tilaiya	0.22
104		2202-03-102-0117-Establishment of National Law College	1.50
105		2202-04-200-0203-Support for Educational Development to Teachers Training alongwith Adult Education	1.00
106		2202-04-200-0204-Rashtriya Siksha Mission-Sakshar Bharat	0.15
107		2202-04-200-0303-Support for Educational Development to Teachers Training alongwith Adult Education	0.42
108		2202-80-004-0106-A.N. Sinha Social Studies Institute, Patna	0.25
109		2205-00-105-0003-Sri Krishna Seva Sadan, Munger- Grants-in-aid	0.26
110		2205-00-105-0011-Grants from the State Government to joint fund of Raja Ram Mohan Roy Institute of Library, Kolkata and State Government	0.45
111		4202-01-203-0106-Rajkiya Mahila College.	0.10
112	22	2055-00-109-0009-Hiring of Vehicles/Helicopters/Communication resources during emergency in the district covered under SRE Scheme (Recoupment from Government of India)	0.70
113		2055-00-115-0303- National Scheme for Modernisation of Police & Other Forces	65.00

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
114		2055-00-115-0404-Nirbhaya (National Wide Emergency Response System)	12.30
115		2056-00-003-0001-Training to Jail Officers/Staff of the State	0.10
116		2070-00-107-0004-Maintenance and Repairing of Home Guard Building	2.00
117		2235-01-202-0004-Multi development for surrendered criminals and their families	0.15
118	23	2851-00-789-0104-Handloom Development Scheme	2.00
119		2851-00-789-0105-Special Component Plan for Backward Classes Development of Sericulture	3.60
120		2851-00-789-0109-Special Component Plan For Scheduled Caste-Assistance to Bihar Rajya Khadi Gramodhayog Board	11.60
121		2851-00-796-0102- Assistance to Bihar Rajya Khadi Gramodhyog Board	0.20
122		2851-00-796-0106- Development of Silk	0.25
123		4851-00-190-0102-Investment in Venture Capital	0.10
124		4851-00-789-0103-Bihar State Milk operative federation limited	10.00
125	24	2220-60-103-0002-Centenary Journalism Honour Fund	0.07
126		2220-60-106-0106-Bihar Sanvad Samiti	5.00
127		2235-60-110-0103-Bihar State Journalist Insurance Scheme	0.50
128		2235-60-200-0115-Journalist Pension Scheme	0.30
129	25	2852-07-202-0113-Wi-Fi without charge in Nishchaya University and College	52.00
130		4859-02-051-0101-State data center	25.00
131	26	2230-01-112-0101-Other Social Security and Welfare Programmes	0.14
132		2230-01-112-0201-Rehabilitation of Bonded labours and Social Security and Welfare Programme	1.20
133		2230-02-101-0113-Employment assistance to disabled persons	0.39
134		2230-02-101-0115-Operation of planning of state by public private partnership	4.12
135		2230-02-101-0116-Prime minister's security insurance scheme	0.60
136	27	2014-00-105-0007-Extra court (Recommendation of Finance Commission)	17.50
137		2014-00-114-0105-Grant to Bar Council/Association of Bihar State/District/ Sub-division	0.10
138		2014-00-117-0002-Family court (Recommendation of Finance Commission	2.30
139	30	2202-02-107-0210-Multi Sectoral Development Programme for Minorities	1.00
140		2250-00-003-0101-Training to Minority Class Workers	8.00
141		2250-00-101-0101-Amount made available in form of assistance to Muslim Abandoned	2.00
142		2250-00-800-0107-Maintenance, Security and growth of Waqf property	10.00
143		4225-04-277-0102-Minority welfare interim scheme	1.00

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
144	33	2052-00-090-0041-State Commission for Most Backward Classes	2.59
145	35	2059-01-053-0024-Maintenance of the buildings of Fare, Haat, Market and Kutchery	2.00
146		2235-01-202-0505-Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	0.83
147		2235-01-789-0501-Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	0.16
148		3451-00-101-0101-Bihar State Planning Board	2.00
149		3454-02-204-0120-India Statistical Strengthening Project	1.00
150		3454-02-204-0422-Indian Statistical Strengthening Project	14.24
151		3454-02-205-0406-Rajiv Awas Yojana (capacity creation)	0.43
152		3454-02-789-0101-Aggregate Statistics Development Plan	6.88
153		3454-02-796-0103-Aggregate Statistics Development Plan	0.43
154		3475-00-004-0101-Chief Minister Innovative incentive scheme.	1.00
155		4515-00-102-0303-ACA for LWE Districts.	1.00
156	36	4215-01-102-0116-Loans from NABARD for development of Infrastructure for supply of drinking water in Rural areas	27.34
157	37	4515-00-103-0119-Gramin Tola Sampark Nishchaya Yojna.	1,035.64
158		4515-00-103-0316-Pradhan Manti Gram Sadak Yojana (PMGSY)	1,200.00
159		4515-00-796-0109-Mukhya Mantri Gram Sampark Yojana	94.96
160	38	2039-00-001-0007-Compensation for closure of Excise Shops	0.20
161	39	2245-01-101-0003-Payment of Gratuitous relief to affected families	0.08
162		2245-01-101-0005-Other works	0.50
163		2245-01-104-0001-Supply of Fodder	0.50
164		2245-01-105-0001-Medicine for Cattle	0.10
165		2245-02-101-0014-Cash Grants for protection from Frost and Cold wave	0.10
166		2245-02-102-0001-Supply of drinking water	1.00
167		2245-02-105-0001-Medicine for Cattle	0.50
168		2245-02-106-0001-Repairs and Restoration of damaged roads and bridges	400.01
169		2245-02-113-0003-Repairs/Reconstruction of damage buildings caused other natural disaster	1.00
170		2245-02-117-0001-Replacement of flood and draught affected animals	1.00
171		2245-02-800-0007-Expenditure in transporting the relief materials received from non- Government Institute	0.39
172		2245-06-101-0001-Gratuitous Relief to the family of deceased persons	0.20
173		2245-80-001-0204-Strengthening of State and District Disaster Management Tribunal	1.32

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
174		2245-80-800-0003-Bihar Agriculture troubled Farmers Scheme	0.15
175		4250-00-051-0104-Warehouse	2.00
176	40	2029-00-103-0206-National Land Records Management Programme (NLRMP)	96.60
177		2029-00-104-0004-Zamindari Abolition Bond	0.42
178		4047-00-050-0107-Purchasing of Residential Land under Scheme for Residential Land to Backward Class Homeless Families	0.15
179		4047-00-796-0101-Waas Land for Home less	1.62
180	42	2216-03-105-0106-Chief Minister Centenary Indira Awas Renovation Scheme	0.25
181		2216-03-789-0103-Chief Minister Indira Awas upgradation	0.50
182		2501-01-001-0104-Business Processing Re-engineering	2.00
183		3454-02-206-0102-Special Identification Scheme(U.I.D)	20.20
184	43	2203-00-003-0101-Apprentice training program	2.36
185	44	2070-00-001-0106-Ambedkar Foundation	0.50
186		2225-01-001-0003-State Scheduled Castes Commission	1.21
187		2225-01-102-0101-5 per cent additional grant to family oriented income production scheme	0.50
188		2225-01-197-0001-Post Matric Education	0.15
189		2225-01-197-0002-Scholarship/Stipend	0.15
190		2225-01-198-0001-Post Matric Education	0.50
191		2225-01-277-0007-Post Matric Education	2.00
192		2225-01-793-0401-Multi Sectoral Development for Scheduled Castes	50.00
193		2225-02-001-0001-State Scheduled Tribes Commission	0.84
194		2225-02-102-0201-Multipurpose Development of Scheduled Tribes - Received from Government of India under Section 275 (1) of the Constitution	18.00
195		2225-02-102-0202-Special Central Assistance for Schedule Tribes	18.00
196		2225-02-277-0216- Post-Matric Scholarship	3.00
197		2225-02-796-0125-Development of Tharuhat Area	27.61
198		2225-02-796-0228-The development of particularly vulnerable tribal groups	3.00
199		4425-00-108-0164-Bihar State Scheduled Caste Co-operative Development Corporation	4.00
200	46	3452-80-003-0101-Bihar Kaushal Vikas Mission	10.00
201	47	5055-00-051-0103-Construction of Way-Bridge (Dharmkanta)	6.00
202	48	2215-01-789-0103-Grants-in-aid to Nagar Panchayats for supply of drinking water	5.00
203		2215-01-796-0103-Grants-in-aid to Municipal Councils for supply of drinking water	2.00
204		2215-02-789-0303-National River Conservation Plan (NRCP)	10.00

Sl. No.	Grant Number	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
205		2215-02-796-0305-National River Conservation Plan (NRCP)	5.00
206		2217-01-001-0002-Patna Metropolitan Area Authority.	1.35
207		2217-01-053-0001-Budha Smriti and Other Park	5.00
208		2217-01-191-0106-Fixed Allowances to Elected Representatives of Municipal Corporations	0.29
209		2217-01--191-0115-Grants-in-aid to Urban Local Bodies for Transport	23.00
210		2217-01-789-0102-Assistance Grant to Urban Local Bodies for Transport	27.00
211		2217-01-789-0205-Sabke Liye Awas (Urban) Mission.	36.00
212		2217-01-789-0305-Sabke Liye Awas (Urban) Mission.	36.40
213		2217-01-796-0201-Sabke Liye Awas (Urban) Mission	1.50
214		2217-05-001-0101-E-governance/Urban development programmes & its equivalent programme	2.00
215		2217-05-001-0102-Maintenance/Evaluation/Supervision of Scheme and establishment of State resources Centre and other equivalent Programme	1.00
216		2217-05-001-0107-Grants in Aid to civic bodies/Authorities and its equivalent institutions for preparing project reports related to Urban infrastructure	2.00
217	49	2711-01-001-0506-Badh Prabandhan Kshamta Sudhirhikaran Yojna (S.A.W.I. Trust Fund) (EAP)	0.75
218	50	2702-02-789-0102-Survey and Investigation	0.64
219		4702-00-796-0206-Pradhan Mantri krishi Sinchai Yojana (PMKSY)	1.00
220		4702-00-796-0306-Pradhan Mantri Krishi Sinchai Yojna (PMKSY)	0.10
221	51	2235-02-102-0226-National Crèche Scheme	0.60
222		2235-02-102-0326-National Crèche Scheme	0.30
223		2235-02-103-0219-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	52.29
224		2235-02-103-0227-Women's Protection and Empowerment Ujjwala Scheme	1.68
225		2235-02-103-0229- Self Support House Scheme	3.99
226		2235-02-103-0319-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	15.35
227		2235-02-103-0327-Women's Protection and Empowerment Ujjwala Scheme	0.84
228		2235-02-103-0329- Self/Support House Scheme	2.66
229		2235-02-200-0106-Exhibition, Seminar and Conference	0.20
230		2235-02-789-0313-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	11.44
231		2235-60-200-0119-Chief Minister Tejab Sufferer Social Security Pension Plan	2.00
232		4235-02-102-0106-Building for Remand Home, Children Home	0.10
		Total	4,686.68

(Source: Grant Audit Register, 2018-19)

Appendix- 2.10

(Reference: Paragraph 2.3.7; Page 35)

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

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Major Head	Savings	Surrendered	Saving which remained to be surrendered	Percentage (col.6/ col.4*100)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	03- Building Construction Department	2059	177.11	51.43	125.68	70.96
2	04- Cabinet Secretariat Department	3053	3.02	0.00	3.02	100.00
3		5053	19.73	0.00	19.73	100.00
4	05- Secretariat of the Governor	2012	3.44	0.09	3.35	97.38
5	12- Finance Department	2054	83.50	51.20	32.30	38.68
6		2070	4.15	1.50	2.65	63.86
7	30- Minorities Welfare Department	2250	60.00	50.00	10.00	16.67
8	35- Planning and Development Department	2053	37.51	9.43	28.08	74.86
9	41- Road Construction Department	3054	487.00	151.80	335.20	68.83
10	45- Sugar Industries Department	2401	46.71	38.14	8.57	18.35
11	48- Urban Development and Housing Department	2015	4.31	3.06	1.25	29.00
Total			926.48	356.65	569.83	61.50

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

Appendix- 2.11

(Reference: Paragraph 2.3.7; Page 35)

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

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered on 31 March 2019	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	2,659.64	793.89	29.85
2		2402-Soil and Water Conservation	170.85	38.39	22.47
3		2415- Agricultural Research and Education	375.41	51.27	13.66
4	2	2403-Animal Husbandry	490.23	68.91	14.06
5		2405-Fisheries	174.60	97.62	55.91
6		3454-Census Survey and Statistics	21.61	20.10	93.01
7	3	2059-Public Works	734.65	51.43	7.00
8		2216-Housing	37.95	14.39	37.92
9		4047-Capital Outlay on Other Fiscal Services	17.00	5.37	31.59
10		4055-Capital Outlay on Police	95.00	13.84	14.57
11		4059-Capital Outlay on Public Works	2,315.96	404.39	17.46
12		4202- Capital Outlay on Education, Sports, Arts and Culture	625.00	56.22	9.00
13		4210-Capital Outlay on Medical and Public Health	25.87	13.42	51.87
14		4216-Capital Outlay on Housing	379.24	49.77	13.12
15		4408-Capital Outlay on Food Storage and Warehousing	141.56	21.40	15.12
16		5452-Capital Outlay on Tourism	46.41	6.41	13.81
17	4	2053-District Administration	75.43	20.61	27.32
18		2070-Other Administrative Services	213.58	64.61	30.25
19	6	2015-Election	129.49	14.39	11.11
20	8	2204-Sports & Youth Services	72.72	19.07	26.22
21		2205-Art & Culture	63.33	25.10	39.63
22	9	2401-Crop Farming	1,308.55	587.53	44.90
23		2425-Co-operative	507.90	249.16	49.06
24		4425- Capital Outlay on Co-operation	60.69	42.76	70.46
25	10	2810-Non-Conventional Sources of Energy	84.59	71.24	84.22
26		4810- Capital Outlay on Power Projects.	5,424.83	61.86	1.14
27		6801-Loans for Power Projects	390.28	233.89	59.93
28	11	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,551.69	341.58	22.01
29	12	2052-Secretariat-General Services	75.56	10.27	13.59
30		2054-Treasury and Accounts Administration	167.55	51.20	30.56
31		7610-Loans to Government Servants, etc.	43.00	19.65	45.70

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered on 31 March 2019	Percentage of total provision
32	13	2049-Interest Payment	10,764.82	13.06	0.12
33	16	2515-Other Rural Development Programmes	10,231.82	1,876.51	18.34
34	17	2043-Collection Charges under State Goods and Services Tax	155.71	34.97	22.46
35	18	2408- Food Storage and Warehousing	417.55	61.07	14.63
36		3456-Civil Supplies	939.95	179.19	19.06
37		5475-Capital Outlay on Other General Economic Services	40.31	10.42	25.85
38	19	2406-Forestry & Wild Life	360.21	29.80	8.27
39		4406-Capital Outlay on Forestry and Wildlife	56.60	25.27	44.65
40	20	2210-Medical and Public Health	6,218.67	507.13	8.15
41		2211-Family Welfare	1,614.77	873.25	54.08
42		4210-Capital Outlay on Medical and Public Health	1,615.38	150.48	9.32
43	21	2202-General Education	36,918.81	9,175.91	24.85
44		4202-Capital Outlay on Education, Sports Art and Culture	547.45	103.88	18.98
45	22	2055-Police	7,751.24	152.57	1.97
46		2070-Other Administrative Services	632.35	11.86	1.88
47		2235- Social Security and Welfare	80.31	15.98	19.90
48		4055-Capital Outlay on Police	466.98	13.36	2.86
49		4070- Capital Outlay on Other Administrative Services	83.91	12.73	15.17
50	23	2851-Village and Small Industries	128.94	18.72	14.52
51		2852-Industries	578.42	23.58	4.08
52	24	2220-Information & Publicity	233.15	40.80	17.50
53	25	2852-Industries	244.45	43.81	17.92
54	26	2230-Labour, Employment and Skill Development	680.43	147.14	21.62
55		4250-Capital Outlay on Other Social Services	20.00	16.93	84.65
56	27	2014-Administration of Justice	905.79	151.80	16.76
57	28	2014-Adminisrtation of Justice	164.42	12.19	7.41
58	29	2853-Non-Ferrous Mining and Metallurgical Industries	51.12	16.15	31.59
59	30	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	49.00	5.09	10.39
60		2250-Other Social Services	65.04	32.00	49.20
61		4250-Capital Outlay on Other Social Services	128.00	83.56	65.28
62	32	2011-Parliament/State/Union Territory Legislature	184.11	13.84	7.52
63	33	2051-Public Service Commission	119.42	69.60	58.28
64		2052-Secretariate General Services	120.92	11.75	9.72
65		2053-District Administration	452.58	132.52	29.28

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered on 31 March 2019	Percentage of total provision
66	35	2235- Social Security and Welfare	316.00	25.90	8.20
67		3454-Census Surveys and Statistics	130.60	75.07	57.48
68		4070-Capital Outlay on Other Administrative Services	1,195.27	156.53	13.10
69		4235-Capital Outlay on Social Security and Welfare	50.00	13.68	27.36
70		4515- Capital Outlay on other Rural Development Programmes.	604.32	193.11	31.95
71	36	2215-Water Supply and Sanitation	917.61	34.02	3.71
72		4215-Capital Outlay on Water Supply and Sanitation	2,125.84	451.09	21.22
73	37	2515-Other Rural Development Programmes	293.37	51.98	17.72
74		3054-Roads and Bridges	900.00	50.61	5.62
75		4515-Capital Outlay on Other Rural Development Programme	10,305.97	1,759.64	17.07
76	38	2030-Stamps and Registration	92.90	28.41	30.58
77		2039-State Excise	110.65	13.24	11.97
78	39	2245-Relief on account of Natural Calamities	4,791.56	1,321.87	27.59
79	40	2029-Land Revenue	746.40	126.51	16.95
80		4047-Capital Outlay on Other Fiscal Services	27.95	6.23	22.29
81	41	3054-Roads and Bridges	1,414.61	151.80	10.73
82		5054-Capital Outlay on Roads and Bridges	5,747.21	155.89	2.71
83	42	2203-Technical Education	228.23	124.25	54.44
84		2215-Water Supply and Sanitation	5,884.01	290.29	4.93
85		2216-Housing	8,407.24	262.45	3.12
86		2501-Special Programmes for Rural Development	1,320.21	411.65	31.18
87		2505-Rural Employment	2,187.49	402.78	18.41
88		2515-Other Rural Development Programmes	894.39	49.02	5.48
89		3454-Census Survey and Statistics	20.20	20.20	100.00
90		4515- Capital Outlay on Other Rural Development Programmes	151.01	12.74	8.44
91	43	2203-Technical Education	182.79	23.42	12.81
92		4202-Capital Outlay on Education, Sports, Art and Culture	178.50	45.69	25.60
93	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,459.05	400.91	27.48
94	45	2401-Crop Husbandry	72.14	38.14	52.87
95		2852-Industries	177.40	37.01	20.86
96	46	3452-Tourism	57.92	21.75	37.55
97		5452-Capital Outlay on Tourism	108.01	18.67	17.29
98	47	2041-Taxes on Vehicles	124.74	68.51	54.92
99		3055-Road Transport	1,175.15	74.23	6.32

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered on 31 March 2019	Percentage of total provision
100	48	2215-Water Supply and Sanitation	206.00	60.19	29.22
101		2217- Urban Development	5,036.16	1,211.26	24.05
102	49	2700-Major Irrigation	549.84	24.05	4.37
103		2711-Flood Control and Drainage	408.39	11.43	2.80
104		4711- Capital Outlay on Flood Control Projects	1,767.64	68.92	3.90
105	50	2702-Minor Irrigation	472.52	35.10	7.43
106		4702-Capital Outlay on Minor Irrigation	265.40	91.45	34.46
107	51	2235-Social Security and Welfare	7,206.41	1,152.34	15.99
108		2236-Nutrition	2,323.77	108.10	4.65
109		4235-Capital Outlay on Social Security and Welfare	209.28	13.19	6.30
Total			1,72,346.95	27,279.98	15.83

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

Appendix- 2.12

(Reference: Paragraph 2.3.8; Page 35)

Rush of Expenditure in the month of March 2019

(₹ in crore)

Sl. N0.	Grant No. and Name of the Department	Total expenditure during 2018-19	Expenditure incurred during January to March 2019	Expenditure incurred in March 2019	Percentage of total expenditure w.r.t. expenditure during	
					January – March 2019	March 2019
(1)	(2)	(3)	(4)	(5)		(6)
1.	01-Agriculture Department	2,194.81	1,375.99	869.84	62.69	39.63
2.	03-Building Construction Department	3,233.94	2,342.05	1,425.04	72.42	44.07
3.	04-Cabinet Secretariat Department	234.67	128.86	104.79	54.91	44.65
4.	06-Election Department	115.46	81.46	59.73	70.55	51.73
5.	09-Co-operative Department	1,479.33	901.43	815.13	60.94	55.10
6.	10-Energy Department	12,117.91	5,501.48	3,976.99	45.40	32.82
7.	19-Environment and Forest Department	350.00	226.26	181.60	64.65	51.89
8.	25-Information Technology Department	172.75	141.38	84.00	81.84	48.63
9.	41-Road Construction Department	6,485.23	3,611.43	2,028.26	55.69	31.28
10.	43-Science and Technology Department	250.09	156.78	87.11	62.69	34.83
11.	45-Sugar Industries Department	169.46	114.56	76.49	67.60	45.14
12.	47-Transport Department	1,162.20	1,120.40	1,063.32	96.40	91.49
13.	48-Urban Development and Housing Department	3,300.02	1,857.25	1,031.67	56.28	31.26
14.	50-Minor Water Resource Department	604.44	392.38	347.91	64.92	57.56
		31,870.31	17,951.71	12,151.88	56.33	38.13

(Source: Finance Accounts 2018-19)

Appendix- 2.13

(Reference: Paragraph 2.4; Page 36)

Withdrawals from Contingency Fund for non-contingent expenditure

(₹ in crore)

Sl. No.	Major Head	Description of Head of account	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2012	President, Vice-president/Governor, Administrator of Union Territories	For purchasing 10 vehicles	1.17
2			amount was less demanded against anticipated expenditure on discretionary grant	0.40
3	2014	Administration of Justice	For purchase of vehicle for O/o the Advocate General, High Court, Patna	0.23
4	2029	Land Revenue	For organising various Mela in the State	0.95
5			For purchasing vehicle for O/o the Hon'ble Minister and Chief Secretary, Revenue and Land Reforms Department, Bihar	0.41
6	2039	State Excise	For Payment of Breath analyser for checking consumption of alcohol	0.50
7	2052	Secretariat-General Services	For online exam-related expenses in Rajaswa Parshad Bihar	0.50
8			For payment of pending Travelling Bills	0.06
9			For payment of honorarium to four IT Boy and DEO each in Information and Technology Department	0.10
10			For purchasing vehicle for O/o the Development Commissioner Bihar	0.36
11			For purchasing vehicle for O/o the Chief Secretary/Secretary Planning and Development Department	0.18
12			For Machines for conducting online examination, scanning and digitisation in Board of Revenue, Bihar	0.95
13			For purchasing vehicle for Rajaswa Parshad, Bihar	0.18
14	2052	Secretariat-General Services	For payment of drivers on contractual basis in Development Commissioner Cell	0.06
15			For payment of pending rent of Car used by Military Welfare Directorate	0.04
16	2053	District Administration	For purchasing of car for O/o the Divisional Commissioner of Bhagalpur Division	0.09
17			For payment of pending salaries of two staffs on contractual basis	0.03
18			For purchasing vehicle for official purpose for O/o the District Magistrate Arwal	0.11
19	2055	Police	For purchase of vehicle for Bihar Police	58.73
20			For Purchasing new vehicle for Bihar Police	0.17
21	2070	Other Administrative Services	For Purchasing vehicle for O/o the Hon'ble member, Lokayukta Sansthan	0.23

Sl. No.	Major Head	Description of Head of account	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
22	2071	Pension and other Retirement Benefits	For expense on medical treatment of former MLA	0.15
23			For medical expense of retired Hon’ble Chief Justices, Hon’ble Judge and their family members	0.75
24			For payment of Domestic Aid allowance for Retired Hon’ble Judge and family members	0.25
25	2251	Secretariat - Social Services	For purchase of vehicles of Rs. 23 Lakh and 18 Lakh for O/o the Hon’ble Minister, Minority affairs and O/o the Principal Secretary Minority Affairs Department respectively	0.41
26			For expenditure on Guest Presiding Officer of Bihar Waqf Board	0.01
27			For purchase of two vehicles for O/o the Hon’ble Minister/Chief Secretary	0.38
28	2853	Non-ferous mining and metallurgical Industries	New vehicle for O/o the Hon’ble Minister/ Chief Secretary of Mines and geology Department	0.31
29	3451	Secretariat- Economic Services	For purchasing vehicles for O/o the Hon’ble Minister and O/o the Chief Secretary, Science and Technology Department	0.47
30			For purchasing vehicles for O/o the Hon’ble Minister, Co-operative Department	0.21
31			For purchasing two vehicles for use by O/o the Hon’ble Minister Rural Development Department, Bihar	0.46
32	4070	Capital outlay on other Administrative Services	The fund extended for each member of Bihar Vidhan Mandal from ₹ 2 crore to ₹ 3 crore	3.18
33				50.88
34				263.94
Total				386.85

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

Appendix- 2.14

(Reference: Paragraph 2.5; Page 38)

Drawal of funds to avoid lapse of budgetary provision

(₹ in lakh)

Sl. No.	Head	Name of Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	2015	O/o the District Election Officer, Lakhisarai	05-04-2014	82.00	13-11-2017	3.39	43
2.	2015	O/o the Circle Officer, Ghoshi, Jehanabad	10-04-2014	3.94	20-12-2016	1.67	32
3.	2015	O/o the Circle Officer, Mushahari, Muzaffarpur	29-04-2014	6.99	23-01-2018	4.69	44
4.	2230	O/o the Assistant Director (Examination), Directorate Employment & Training (Training Wing), Labour Resources Department, Bihar Patna	24-01-2014	10.51	14-11-2017 16-11-2017	1.46	45
5.	2230	O/o the Principal, Industrial Training Institute, Araria	30-03-2017	12.28	23-03-2018	4.04	11
6	2235	O/o the Child Development Project Officer, Bettiah, East Champaran	17-02-2012	3.80	27-12-2017	2.88	70
7.	2403	Directorate of Animal Husbandry, Bihar, Patna	20-03-2016	1.90	16-05-2018	0.39	25
			20-03-2016	84.42	16-05-2018	0.01	25
			30-03-2016	38.05	16-05-2018	0.14	25
			30-03-2016	19.02	17-05-2018	7.11	25
			30-03-2016	12.00	17-05-2018	4.19	25
			30-03-2016	8.73	17-05-2018	5.87	25
			30-03-2016	16.09	05-06-2018	2.00	26
8.	2403	O/o the General Manager, Central Poultry Area, Patna	17-03-2010	150.00	15-02-2018	6.98	94
9.	2405	O/o the District Fisheries Officer-cum-Chief Executive Officer, Nalanda, Bihar Sharif	15-02-2016	56.95	25-05-2017	31.61	15
10.	2515	O/o the District Magistrate, Madhubani	26-03-2009	9.83	25-01-2018	7.84	105

Sl. No.	Head	Name of Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.	2852	O/o the Assistant Industry Director (Accounts), Industry Department, Patna	15-03-2016	800.00	18-04-2018	200.37	25
12.	3454	O/o the District Magistrate, Siwan	30-03-2007	16.66	29-10-2016	2.07	114
13.	4059	O/o the Deputy Collector (Nazarat), Siwan	19-02-2013	239.75	15-12-2017	74.89	57
14.	4202	O/o the Incharge Officer, District Development Wing, Saran, Chapra	29-03-2010	13.25	28-06-2018	1.43	98
15.	4250	O/o the Block Development Officer, Majorganj, Sitamarhi	31-12-2013	26.71	07-02-2018	2.64	49
		Total		1,612.88		365.67	

(Source: Outcome of voucher audit for 2018-19)

Appendix- 2.15

(Reference: Paragraph 2.5; Page 38)

Details of hundred *per cent* remittance of amount

(₹ in lakh)

Sl. No.	Head	Name of the Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	2055	O/o the Dy. Election Officer, Saharsa	20-08-2009	21.15	30-12-2017	21.15	100
2.	2204	O/o the District Nazarat Deputy Collector, Bettiah, East Champaran	31-03-2016	10.00	25-01-2018	10.00	21
3.	2235	O/o the Child Development Project Officer, Lauria, East Champaran	21.02.2012	3.80	02.08.2018	3.80	77
4.	2235	O/o the Child Development Project Officer, Gwalpara, Madhepura	31-03-2010	0.73	01-02-2018	0.73	94
			31-03-2008	0.57	01-02-2018	0.57	118
			04-02-2012	0.58	01-02-2018	0.58	71
5.	2245	O/o the District Welfare Officer, Madhepura	31.03.2013	10.99	01-12-2015	10.99	32
6.	2250	O/o the District Welfare Officer, Saran	31-12-2011	1.20	20-06-2017	1.20	65
7.	2401	O/o the Administrative-cum-Accounts Officer, Directorate of Agriculture, Bihar, Patna	21-11-2016	1.12	14-02-2018	1.12	14
8.	2851	O/o the Director, Handloom and Sericulture, Dept. of Industries, Bihar, Patna	10-02-2016	9.98	19-12-2017	9.98	22
9.	2851	O/o the Director, Handloom and Sericulture, Dept. of Industries, Bihar, Patna	10-02-2016	27.24	19-12-2017	27.24	22
10.	3456	O/o the District Nazarat Deputy Collector, Vaishali Hajipur.	25-01-2012	2.47	28-11-2017	2.47	70
11.	4425	O/o the District Co-operative Officer, Patna	31-03-2016	34.40	28-11-2017	34.40	19
Total				124.23		124.23	

(Source: Outcome of voucher audit for 2018-19)

Appendix- 2.16

(Reference: Paragraph 2.6; Page 38)

Amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2018-19

(₹ in crore)

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
Unreconciled Receipt			
1.	0006- State Goods and Services Tax	15,288.06	4,868.87
2.	0028- Other Taxes on Income and Expenditure	258.36	125.05
3.	0029- Land Revenue	476.80	476.80
4.	0030- Stamps and Registration Fees	4,188.61	4,186.90
5.	0040- Taxes on Sales, Trade etc.	6,584.24	6,584.24
6.	0041- Taxes on Vehicles	2,085.94	1,997.07
7.	0042- Taxes on Goods and Passengers	398.74	398.74
8.	0043- Taxes and Duties on Electricity	269.16	269.16
9.	0045- Other Taxes and Duties on Commodities and Services	39.17	39.17
10.	0049- Interest Payments	1,371.94	1,371.94
11.	0050- Dividends and Profits	13.67	13.67
12.	0051- Public Service Commission	34.09	34.09
13.	0055- Police	30.41	30.41
14.	0059- Public Works	25.39	25.39
15.	0070- Other Administrative Services	46.80	16.80
16.	0202- Education, Sports, Arts and Culture	18.85	18.85
17.	0210- Medical and Public Health	66.61	59.27
18.	0215- Water Supply and Sanitation	11.41	11.41
19.	0230- Labour, Employment and Skill Development	14.89	14.89
20.	0401- Crop Husbandry	14.99	14.99
21.	0405- Fisheries	13.17	13.17
22.	0406- Forestry and Wild Life	29.11	29.11
23.	0425- Co-operation	20.46	20.46
24.	0515- Other Rural Development Programme	62.37	62.37
25.	0700- Major Irrigation	36.92	36.92
26.	0701- Medium Irrigation	15.85	15.85
27.	0702- Minor Irrigation	11.40	11.40
28.	0853- Non-Ferrous Mining and Metallurgical Industries	1,560.65	1,510.92
29.	1054- Roads and Bridges	118.06	118.06
30.	1475- Other General Economic Services	21.42	21.42
31.	1601- Grants-in-aid from Central Government	24,651.63	50.08
Total		57,779.17	22,447.47
Unreconciled Expenditure			
1	2013- Council of Ministers	24.77	24.77

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
2	2014- Administration of Justice	970.22	847.82
3	2015- Elections	122.51	122.51
4	2029- Land Revenue	518.90	518.90
5	2030- Stamps and Registration	64.55	64.55
6	2039- State Excise	97.54	97.54
7	2041- Taxes on Motor Vehicles	55.89	55.89
8	2043- Collection Charged under State Goods and Services Tax	113.87	112.78
9	2049- Interest Payments	10,071.14	841.44
10	2051- Public Service Commission	98.72	68.22
11	2052- Secretariat-General Services	260.85	110.06
12	2053- District Administration	467.57	460.06
13	2054- Treasury and Accounts Administration	84.04	83.84
14	2055- Police	7,046.94	5,429.13
15	2056- Jails	403.24	118.02
16	2059- Public Works	558.11	558.11
17	2070- Other Administrative services	768.64	674.04
18	2071- Pensions and Other Retirement Benefits	16,027.75	16,027.75
19	2202- General Education	26,688.96	26,675.91
20	2203- Technical Education	238.13	187.92
21	2204- Sports and Youth Services	53.28	53.28
22	2205- Art and Culture	43.16	43.16
23	2210- Medical and Public Health	5,427.11	5,397.40
24	2211- Family Welfare	745.00	738.83
25	2215- Water Supply and Sanitation	5,387.28	5,387.28
26	2216- Housing	5,470.59	5,470.59
27	2217- Urban Development	3,063.56	3,063.56
28	2220- Information & Publicity	187.28	187.28
29	2225- Welfare of SC,ST and OBC	2,164.39	2,164.39
30	2230- Labour and Employment	517.05	517.05
31	2235- Social Security and Welfare	5,127.47	5,110.14
32	2236- Nutrition	1,486.52	1,486.52
33	2245- Relief on account of Natural Calamities	1,607.14	1,530.76
34	2251- Secretariat Social Services	72.85	54.91
35	2401- Crop Husbandry	1,667.80	1,667.80
36	2402- Soil and Water Conservation	119.05	119.05
37	2403- Animal Husbandry	365.30	33.95
38	2404- Dairy Development	118.70	46.77
39	2405- Fisheries	73.85	63.11
40	2406- Forestry and Wild life	314.77	314.77
41	2408- Food Storage and Warehousing	356.25	356.25
42	2415- Agriculture Research and Education	374.19	168.64

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
43	2425- Co-operation	241.55	241.55
44	2501- Special Programme for Rural Development	908.42	908.42
45	2505- Rural Employment	1,027.72	1,027.72
46	2515- Other Rural Development Programme	9,416.39	9,416.39
47	2700- Major Irrigation	501.88	409.57
48	2702- Minor Irrigation	428.20	392.32
49	2711- Flood Control and Drainage	395.23	325.07
50	2801- Power	6,909.68	2,772.68
51	2810- Non-conventional sources of Energy	13.35	13.35
52	2851- Village and Small Industries	59.21	59.21
53	2852- Industries	751.76	751.76
54	2853- Non-Ferrous Mining and Metallurgical Industries	29.42	16.25
55	3054- Road and Bridges	1,696.02	1,689.60
56	3055- Road Transport	1,095.51	1,095.51
57	3451- Secretariat Economic Services	93.38	72.76
58	3456- Civil Supply	738.45	737.99
59	3475- Other General Economic Services	91.77	91.77
60	4055- Capital Outlay on Police	445.33	445.33
61	4059- Capital Outlay on Public Works	1,781.73	1,781.73
62	4070- Capital Outlay on Other Administrative Services	1,079.48	1,063.13
63	4202- Capital Outlay on Education, Sports, Art and Culture	1,056.22	1,047.56
64	4210- Capital Outlay on Medical and Public Health	1,145.71	1,145.71
65	4215- Capital Outlay on Water Supply and Sanitation	1,485.37	1,485.37
66	4216- Capital Outlay on Housing	231.21	231.21
67	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	27.21	27.21
68	4235- Capital Outlay on Social Security and Welfare	73.51	73.51
69	4401- Capital Outlay on Crop Husbandry	54.57	54.57
70	4406- Capital Outlay on Forestry and Wildlife	31.12	31.12
71	4425- Capital Outlay on Co-operative	12.58	12.58
72	4515- Capital Outlay on Other Rural Development Programme	960.40	960.40
73	4700- Capital Outlay on Major Irrigation	636.98	636.98
74	4702- Capital Outlay on Minor Irrigation	170.21	170.21
75	4711- Capital Outlay on Flood Control Projects	1,243.88	1,243.88
76	4801- Capital Outlay on Power Projects	5,035.36	5,035.36
77	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries	13.84	13.84
78	4859- Capital Outlay on Telecommunication and Electronic Industries	81.83	81.83
79	5054- Capital Outlay on Roads and Bridges	5,263.69	5,263.69
80	5465- Investment in General Financial and Business Institutions	123.00	15.00
Total		1,44,776.10	1,27,896.89

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

Appendix- 2.17

(Reference: Paragraph 2.7; Page 40)

Unnecessary Supplementary Provision (Grant No. 09)

(₹ in crore)

Sl. No.	Head	Original Provision	Supplementary Provision	Total Provision	Expenditure
1.	2425-Co-operation-00-001-Direction and Administration-0001-Direction	5.51	0.09	5.60	4.89
2.	2425-Co-operation-00-001-Direction and Administration-0002-Superintendence	89.25	1.82	91.07	87.54
3.	2425-Co-operation-00-101-Audit of Co-operatives-0001-Audit	28.52	0.30	28.82	27.34
	Total	123.28	2.21	125.49	119.77

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.18

(Reference: Paragraph 2.7; Page 40)

Hundred *per cent* Surrender of fund (Grant No. 09)

(₹ in crore)

Sl. No.	Head	Total Provision	Amount Surrendered
1.	2401-Crop Husbandry-00-110-Crop Insurance-0101-Grants for premium and other expenditure to state crop insurance fund under national Agriculture Insurance scheme	0.01	0.01
2.	2401-Crop Husbandry-00-110-Crop Insurance-0104-Grants to State Crop Insurance Fund for compensation of insured crops of farmers under National agricultural insurance scheme	0.01	0.01
3.	2401-Crop Husbandry-00-110-Crop Insurance-0110-Revised National agriculture insurance scheme	0.01	0.01
4.	2408-Food storage and ware housing-02-Storage and warehousing-190-Assistance to public sector and other undertakings-0101-Grants to Bihar State Store Corporation for godown construction	0.01	0.01
5.	2425-Co-operation-00-001-Direction and Administration-0003-Co-operation authority	0.03	0.03
6.	2425-Co-operation-00-003-Training-0102-Grants for training of departmental officers and staff	1.00	1.00
7.	2425-Co-operation-00-003-Training-0103-Construction and repairing of buildings of co-operative training institutions	1.00	1.00
8.	2425-Co-operation-00-107-Assistance to credit co-operatives-0105-Chief Minister ideal PACS incentive plan	5.27	5.27
9.	2425-Co-operation-00-108-Assistance to other co-operatives-0107-GIA to central cooperative banks for consolidated cooperative development project	3.78	3.78
10.	2425-Co-operation-00-108-Assistance to other cooperatives-0419- Establishment of Agriculture Equipment Banks in Primary Agriculture Credit societies (PACS)	187.50	187.50
11.	6425-Loans for Co-operation-00-108-Loans to Other Co-operatives 0419- Establishment of Agriculture Equipment Banks in Primary Agriculture Credit societies (PACS)	187.50	187.50
	Total	386.12	386.12

(Source: Detailed Appropriation Accounts 2018-19, Grant Audit Register 2018-19 and figures furnished by the Department)

Appendix- 2.19

(Reference: Paragraph 2.7; Page 40)

Surrender of Funds on last day of financial year (Grant No. 09)

(₹ in crore)

Sl. No.	Head	Original Provision	Supplementary Provision	Re- Appropriation	Total (2+3+4)	Amount Surrendered on last Day of financial year	Percentage of Surrender
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2401-Crop Husbandry-00-110-Crop Insurance-0107-Premium grant to State Crop Insurance Fund for pilot weather based agriculture insurance scheme	0.01	0.00	1.02	1.03	0.004	0.39
2.	2401-Crop Husbandry-00-110-Crop Insurance-0112-Bihar State crop support scheme	0.00	900.00	0.00	900.00	581.77	64.64
3.	2401-Crop Husbandry-00-796 Tribal area sub plan-0364-Premium grants under the Pradhan Mantri Phashal Bima Yojna	6.97	0.00	0.00	6.97	5.73	82.21
4.	2425-Co-operation-00-001-Direction and Administration 0001-Direction	5.51	0.09	0.00	5.60	0.70	12.50
5.	2425-Co-operation-00-001-Direction and Administration 0002-Superintendence	89.25	1.82	0.00	91.07	3.53	3.88
6.	2425-Co-operation-00-001-Direction and Administration- 0107-Renovation of offices of the Cooperative Department	1.00	0.00	0.96	1.96	1.07	54.59
7.	2425- Co-operation- 00-003 -Training- 0001 Training of employees	0.46	0.00	0.00	0.46	0.08	17.39
8.	2425- Co-operation- 00-101- Audit of cooperatives 0001- Audit	28.52	0.30	0.00	28.82	0.39	1.35
9.	2425- Co-operation -00- 105- Information and publicity- 0101- Expenditure by Cooperative Department for information and publicity	0.51	0.00	1.26	1.77	0.23	12.99

Sl. No.	Head	Original Provision	Supplementary Provision	Re- Appropriation	Total (2+3+4)	Amount Surrendered on last Day of financial year	Percentage of Surrender
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
10.	2425- Co-operation- 00-108- Assistance to other cooperatives- 0114- GIA to cooperative society for godown construction	83.90	0.00	0.00	83.90	0.77	0.92
11.	2425- Co-operation- 00- 108 -Assistance to other cooperatives -0116- vegetable based cooperative committee incentive	50.00	0.00	0.00	50.00	29.61	59.22
12.	2425- Co-operation- 00-108-Assistance to other cooperatives- 0118- Grants for setting up dryers at PACS/trade boards	22.00	0.00	-0.96	21.04	14.20	67.49
13.	2425- Co-operation- 00- 108- Assistance to other cooperatives -0419- Establishment of Agriculture Equipment Banks in Primary Agriculture Credit societies (PACS)	0.00	187.50	0.00	187.50	187.50	100.00
14.	3451- Secretariat-economic services- 00-090- Secretariat- 0005- Cooperative Department	5.71	0.63	0.00	6.34	0.13	2.05
15.	4425- Capital outlay on cooperation- 00- 051- Construction- 0203- Rashtriya Krishi Vikash Yojna	0.00	23.82	0.00	23.82	12.85	53.95
16.	4425- Capital outlay on cooperation -00- 051- Construction- 0303- Rashtriya Krishi Vikash Yojna	0.00	31.77	0.00	31.77	29.91	94.15
17.	6425- Loans for co-operations -00- 107- Loans to credit cooperatives- 0101- Loans to Bihar state cooperative bank Patna for agricultural credit Stablisation fund	74.03	725.97	0.00	800.00	0.007	0.00
18.	2401- Crop Husbandry- 00- 110- Crop Insurance- 0101- Grants for premium and other exp. to state crop insurance fund under national Agriculture Insurance scheme	0.01	0.00	0.00	0.01	0.01	100.00

Sl. No.	Head	Original Provision	Supplementary Provision	Re- Appropriation	Total (2+3+4)	Amount Surrendered on last Day of financial year	Percentage of Surrender
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
19.	2401- Crop Husbandry -00 -110- Crop Insurance- 0104- Grants to State Crop Insurance Fund for compensation of insured crops of farmers under National Agricultural Insurance Scheme	0.01	0.00	0.00	0.01	0.01	100.00
20.	2401- Crop Husbandry- 00- 110- Crop Insurance- 0110- Revised National Agriculture Insurance Scheme	0.01	0.00	0.00	0.01	0.01	100.00
21.	2408- Food storage and ware Housing- 02- Storage and warehousing- 190- Assistance to public sector and other undertakings- 0101- Grants to Bihar State Store Corporation for godown construction	0.01	0.00	0.00	0.01	0.01	100.00
22.	2425- Co-operation- 00- 001- Direction and Administration -0003- Co-operation authority	0.03	0.00	0.00	0.03	0.03	100.00
23.	2425- Co-operation- 00- 003- Training- 0102- Grants for training of departmental officers and staff	1.00	0.00	0.00	1.00	1.00	100.00
24.	2425- Co-operation- 00- 003- Training- 0103- Construction and repairing of buildings of co-operative training institutions	1.00	0.00	0.00	1.00	1.00	100.00
25.	2425- Co-operation- 00- 107- Assistance to credit co-operatives- 0105- Chief Minister ideal PACS incentive plan	5.27	0.00	0.00	5.27	5.27	100.00
26.	2425- Co-operation- 00- 108- Assistance to other co-operatives- 0107- GIA to central cooperative banks for consolidated cooperative development project	3.78	0.00	0.00	3.78	3.78	100.00
Total		378.99	1,871.90	2.28	2,253.17	879.601	39.04

(Source: Detailed Appropriation Accounts, Grant Audit Register 2018-19 and Information furnished by the Department)

Appendix- 2.20

(Reference: Paragraph 2.8; Page 41)

Surrender of fund on the last day of financial year (Grant No. 20)

(₹ in crore)

Sl. No.	Head of Accounts	Total provision (O+S)	Amount Surrendered
1.	2210-Medical and Public Health-01-Urban health services (Allopathy)-200-Other Health Schemes-0001-TB Control Programme	68.97	8.88
2.	2210-Medical and Public Health-06-Public Health-200-Other methods-0001-Other methods	0.30	0.23
3.	2210-Medical and Public Health-06-Public Health-101-Prevention and Control of disease-0012-Health optical Distribution Scheme in Mahadalit tola	3.00	0.71
4.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0011-Infectious Disease Hospital, Patna	2.87	0.33
5.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensaries-0012-Rajendra Nagar Hospital, Patna	8.15	1.27
6.	2210-Medical and Public Health-06-Public Health-001-Direction and Administration-0001-Suprintendence	12.59	0.90
7.	2210-Medical and Public Health-03-Rural health services (Allopathy)-110-Hospital and Dispensaries-0001-Public Health Centre	119.32	2.29
8.	2210-Medical and Public Health-03-Rural Health Services (Allopathy)-103-Primary Health Centres-0001-Primary Health Center	1165.88	34.42
9.	2210-Medical and Public Health-03-Rural Health Services (Allopathy)-101-Health Sub Centre-0003- Health Sub Centre	46.59	3.68
10.	2210-Medical and Public Health-01-Urban health services (Allopathy)-200-Other Health Schemes-0005-Other dispensaries, Local dispensaries	41.74	5.06
11.	2210-Medical and Public Health-01-Urban health services (Allopathy)-200-Other Health Schemes-0006-Legislature Hospital, Patna	2.21	0.45
12.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0019-Rogi Kalyan Samiti	2.00	2.00
13.	2210-Medical and Public Health-01-Urban health services (Allopathy)-200-Other Health Schemes-0002-Leprosy Eradication Programme	61.42	6.49
14.	2210-Medical and Public Health-01-Urban health services (Allopathy)-001-Direction and Administration-0001-Health Directorate	29.77	6.19
15.	2210-Medical and Public Health-06-Public Health-102-Prevention of Food submission-0001-Food Control or Establishment	3.51	0.71
16.	2210-Medical and Public Health-06-Public Health-104-Drug Control-0001-Drug Control establishment	14.92	1.14
17.	2210-Medical and Public Health-06-Public Health-104-Drug Control-0002-Main Quinine supply Deport, Patna	1.05	0.12

Sl. No.	Head of Accounts	Total provision (O+S)	Amount Surrendered
18.	2210-Medical and Public Health-06-Public Health-107-Public Health Laboratories-0001- Public Health Laboratories	6.06	0.38
19.	2210-Medical and Public Health-06-Public Health-113-Public Health Publicity-0001- Training and extension movement	0.68	0.01
20.	2210-Medical and Public Health-06-Public Health-003-Training-0002- Public Health institutions	16.64	3.46
21.	2210-Medical and Public Health-06-Public Health-101-Prevention and Control of disease-0002-National Filaria Control Programme	28.92	1.01
22.	2210-Medical and Public Health-06-Public Health-101-Prevention and Control of disease-0003-National Malaria Eradication Programme	35.71	6.99
23.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensaries-0003-District and Sub-division Hospitals	575.79	54.29
24.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0016-Mental Hospital	15.00	10.25
25.	2210-Medical and Public Health-01-Urban health services (Allopathy)-001-Direction and Administration-0002-District Medical Officer	73.02	4.70
26.	2210-Medical and Public Health-02-Urban Health services-other systems of medicine-101-Ayurveda-0002-Establishment of Ayurvedic medicines Manufacturing Factory	2.06	0.37
27.	2210-Medical and Public Health-02- Urban Health services-other systems of medicine-101-Ayurveda-0001- Directorate of indigenous Ayurvedic Medicines	36.53	8.93
28.	2210-Medical and Public Health-04-Rural Health Services-other system of medicine -102-Homeopathy- 0001- Homeopathy Dispensaries	6.71	1.89
29.	2210-Medical and Public Health-04-Rural Health Services-other system of medicine -103-Unani-0001-Unani Dispensaries	5.48	1.66
30.	2210-Medical and Public Health-05-Medical Education Training and Research-101-Ayurveda-0001-Ayurvedic College, Begusarai	14.59	1.56
31.	2210-Medical and Public Health-05-Medical Education Training and Research-101-Ayurveda-0002-Ayurvedic College, Patna	26.53	5.97
32.	2210-Medical and Public Health-05-Medical Education Training and Research-101-Ayurveda-0004-Ayurvedic College, Mohanpur, Darbhanga	3.27	0.37
33.	2210-Medical and Public Health-05-Medical Education Training and Research-101-Ayurveda-0005-Ayurvedic College, Nathnagar, Bhagalpur	1.88	0.18
34.	2210-Medical and Public Health-05-Medical Education Training and Research-102-Homeopathy-0001-Homeopathy College and Hospital, Muzaffarpur	9.53	1.22
35.	2210-Medical and Public Health-05-Medical Education Training and Research-103-Unani-0001-Tibbi College	34.78	2.46
36.	2210-Medical and Public Health-05-Medical Education Training and Research-101-Ayurveda-0003-Ayurvedic College, Buxar	9.01	0.80

Sl. No.	Head of Accounts	Total provision (O+S)	Amount Surrendered
37.	2210-Medical and Public Health-04-Rural Health Services-other system of medicine-101-Ayurveda-0002-Rural Ayurvedic Dispensaries	21.91	2.71
38.	2211-Family Welfare-00-101-Rural Family Welfare Services-0205-Health and Medical Education in Human Resources	612.54	182.76
39.	2211-Family Welfare -00-004--Research and Evaluation-0202-Human Resources in Health and Medical Education	0.22	0.15
40.	2211-Family Welfare-00-003-Training-0206 Human Resources in Health and Medical Education	49.37	42.33
41.	2211-Family Welfare -00-001Direction and Administration-0204-Human Resources in Health and Medical Education	117.00	91.55
42.	2211- Family Welfare-00-103-Maternity and Child Health-0102-Whole vaccination scheme under Chief Minister's girls raising scheme	280.00	252.04
43.	2211-Family Welfare -00-004--Research and Evaluation-0302-Human Resources in Health and Medical Education	0.11	0.11
44.	2211-Family Welfare -00-003-Training-0306- Human Resources in Health and Medical Education	21.55	17.45
45.	2211-Family Welfare -00-102-Urban Family welfare services-0202-Health and Medical Education in Human Resources	12.61	9.39
46.	2211-Family Welfare -00-001-Direcetion and Administration-0304-Human Resources in Health and Medical Education	35.24	25.21
47.	2211-Family Welfare -00-103-Maternity and Child Health -0001-Maternity and Child Health	5.82	2.01
48.	2211-Family Welfare -00-102-Urban Family welfare services-0302-Human Resources in Health and Medical Education	6.51	6.18
49.	2211-Family Welfare -00-101-Rural Family Welfare Services-0001-Rural Family Welfare Centre	109.08	48.81
50.	2211-Family Welfare -00-101-Rural Family Welfare Services-0305-Human Resources in Health and Medical Education	364.72	195.25
51.	2210-Medical and Public Health-01-Urban Health Services (Allopathy)-001-Direction and Administration-0004-Prevention of Blindness	18.25	6.05
52.	4210-Capital outlay on Medical and Public Health-02-Rural Health Services-051-Construction-0109-Construction of buildings of Health Sub Centers/Additional Primary Health sub Centers	63.00	0.48
53.	2235-Social Security and Welfare-60-Other Social Security and Welfare Programme-110-Other Insurance Schemes-0304- Social Security for unorganized laborers including National Health Insurance Scheme (Health Department)	21.99	0.01
54.	4210-Capital outlay on Medical and Public Health-01-Urban Health Services-110-Hospital and Dispensaries-0113-Construction and renovation of District and Sub-Divisional Hospital buildings	35.00	2.00
55.	2210-Medical and Public Health-01-Urban Health Services (Allopathy)-200-Other Health Services-0209-National Health Mission including NRHM	374.45	182.80
56.	2210-Medical and Public Health-05-Medical Education Training and Research-200-Other methods-0002-State Health and Family Welfare Institution	1.85	0.48

Sl. No.	Head of Accounts	Total provision (O+S)	Amount Surrendered
57.	2210-Medical and Public Health-05-Medical Education Training and Research-105-Allopathy-0005-Nalanda Medical College	67.05	6.41
58.	2210-Medical and Public Health-05-Medical Education Training and Research-105-Allopathy-0003-Darbhanga Medical College	83.88	16.89
59.	2210-Medical and Public Health-05-Medical Education Training and Research-105-Allopathy-0001-Patna Medical College	118.21	18.41
60.	2210-Medical and Public Health-01-Urban health services (Allopathy)-200-Other Health Schemes-0008-Blood Bank	4.27	0.99
61.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0025-Government Medical College Hospital, Bettiah	3.03	2.53
62.	2210-Medical and Public Health-05-Medical Education Training and Research-105-Allopathy-0022-Bardhaman Institute of Health Sciences, Pawapuri	33.81	4.34
63.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0010-Indira Gandhi Heart disease Institute, Patna	47.69	12.61
64.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0009-Bhagalpur Medical College Hospital, Bhagalpur	75.70	0.80
65.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0008-Sri Krishna Medical College Hospital, Muzaffarpur	81.52	14.07
66.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0006-Magadh Medical College Hospital, Gaya	61.06	3.90
67.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0004-Nalanda Medical College Hospital	104.95	6.32
68.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0002-Darbhanga Medical College Hospital	105.95	6.83
69.	2210-Medical and Public Health-05- Medical Education, Training and research -105-Allopathy -0028-Jannayak Karpoori Thakur Medical College, Madhepura	13.71	11.11
70.	2210-Medical and Public Health-05-Medical Education, Training and research-105-Allopathy-0023-Government Medical College, Bettiah	37.68	4.60
71.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0021-Bardhhman Institute of Health Science Hospital, Pawapuri	28.09	3.87
72.	2210-Medical and Public Health-05-Medical Education, Training and research -105-Allopathy-0016-Admission Supervision Committee	1.00	1.00
73.	2210-Medical and Public Health-05-Medical Education, Training and Research -105-Allopathy-0015-Education Fee Fixation Committee	1.00	1.00

Sl. No.	Head of Accounts	Total provision (O+S)	Amount Surrendered
74.	2210-Medical and Public Health-05-Medical Education, Training and Research -105-Allopathy-0013- Pharmacy Training	3.59	0.62
75.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0224-Regional Geriatrics Centre	1.53	1.53
76.	2210-Medical and Public Health-05-Medical Education Training and research-105-Allopathy-0011-School for Ladies Health visitors	1.22	0.34
77.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensary-0001-Patna Medical College Hospital	241.40	33.20
78.	2210-Medical and Public Health-01-Urban Health Services (Allopathy)-200-Other Health Services-0111-Operating of Ambulance Service	0.01	0.01
79.	2210-Medical and Public Health-05-Medical Education, Training and research-200-Other methods-0101- Indira Gandhi Institute of Medical Science, Patna	1.01	0.01
80.	2230-Labour, Employment and Skill Development-03-Training-102-Trainee Training-0102-Bihar Kaushal Development Training in Health Sector.	5.00	3.80
81.	4210-Capital outlay on Medical and Public Health-01-Urban Health Services-110-Hospital and Dispensary-0111-Medical College Hospital	8.97	0.01
82.	4210-Capital outlay on Medical and Public Health-01-Urban Health Services-110-Hospital and Dispensary-0219- Regional Geriatric Center	2.60	2.60
83.	4210-Capital outlay on Medical and Public Health-03-Medical Education, Training and Research-050-Land-0103-For new Medical College and Para Medical Institution	323.16	8.67
84.	4210-Capital outlay on Medical and Public Health-03-Medical Education, Training and Research-105-Allopathy-0112-ANM and GNM School	365.00	125.00
85.	4210-Capital outlay on Medical and Public Health-03-Medical Education, Training and Research-789-Special Component Scheme for Schedule Caste-0101- Medical College	335.00	11.73
86.	2210-Medical and Public Health-05-Medical Education Training and research -105-Allopathy-0010-Bhagalpur Medical College	40.00	1.65
87.	2210-Medical and Public Health-05-Medical Education Training and research -105-Allopathy-0009-Dental College, Patna	12.09	1.77
88.	2210-Medical and Public Health-05-Medical Education Training and research-105-Allopathy-0008-Sri Krishna Medical College, Muzaffarpur	43.74	10.76
89.	2210-Medical and Public Health-05-Medical Education Training and research -105-Allopathy-0007-Magadh Medical College	48.63	1.35
	Total:	6,939.25	1,567.87

(Source: Surrender Report of the Health Department)

Appendix- 2.21

(Reference: Paragraph 2.8; Page 41)

Unnecessary Supplementary Provision (Grant No. 20)

(₹ in crore)

Sl. No	Head of accounts	Original provision	Supplementary provision	Total	Expenditure
1.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital & Dispensaries -0001-Patna Medical College Hospital	227.70	13.70	241.40	208.20
2.	2210-Medical and Public Health-01-Urban health services (Allopathy)- 110-Hospital & Dispensaries -0008-Sri Krishna Medical College Hospital, Muzaffarpur	75.52	6.00	81.52	67.45
3.	2210-Medical and Public Health-04-Rural Health Services-Other systems of medicine-102-Homeopathy-0001-Homeopathy Dispensaries	5.87	0.84	6.71	4.82
4.	2210-Medical and Public Health-04-Rural Health Services-Other systems of medicine-103-Unani-0001-Unani Dispensaries	4.85	0.63	5.48	3.82
5.	2210-Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0001-Patna Medical College	118.18	0.35	118.53	99.80
6.	2210-Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0003-Darbhanga Medical College	78.57	5.31	83.88	66.99
7.	2210-Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0028-Jannayak Karpuri Thakur Medical College, Madhepura	9.71	4.00	13.71	2.60
8.	2211-Family Welfare-00-003-Training-0206-Human Resource in Health and Medical Education	29.17	20.20	49.37	7.04
9.	2211-Family Welfare-00-101-Rural Family Welfare Services-0001-Rural Family Welfare Centre	64.03	45.05	109.08	60.27
10.	2210-Medical and Public Health-02-Urban health services-Other systems of Medicine-101-Ayurveda-0001-Directorate of Indigenous Ayurvedic Medicines	28.60	7.92	36.52	27.59

Sl. No	Head of accounts	Original provision	Supplementary provision	Total	Expenditure
11.	2211-Family Welfare-00-103-Maternity and Child Health-0001-Maternity and Child Health	5.56	0.25	5.81	3.81
12.	4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research-050-Land-0103-For new Medical College and Para Medical Institution	315.00	8.16	323.16	121.00
13.	2210-Medical and Public Health-05-Medical Education, Training and Research-102-Homeopathy-0001-Homeopathy College and Hospital, Muzaffarpur	8.93	0.60	9.53	8.31
	Total	971.69	113.01	1,084.70	681.70

(Source: Detailed Appropriation Accounts 2018-19, Government of Bihar)

Appendix- 2.22

(Reference: Paragraph 2.8; Page 41)

Excessive Supplementary Provision (Grant No. 20)

(₹ in crore)

Sl. No.	Head of accounts	Original Provision	Supplementary Provision	Total	Expenditure	Savings
1.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensaries-0006-Magadh Medical College Hospital, Gaya	55.30	5.76	61.06	56.65	4.41
2.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensaries-0012-Rajendra Nagar Hospital, Patna	6.15	2.00	8.15	6.55	1.60
3.	2210-Medical and Public Health-01-Urban health services (Allopathy)-110-Hospital and Dispensaries-0021-Establishment of Bardhwan institute of Health Sciences Hospital, Pawapuri	18.79	9.30	28.09	24.04	4.05
4.	2210-Medical and Public Health-01-Urban health services (Allopathy)-200-Other Health Schemes-0005-Others Dispensaries (Local Dispensaries)	29.96	11.78	41.74	33.16	8.58
5.	2210-Medical and Public Health-02-Urban Health Services-other systems of medicine-101-Ayurveda-0004-Government Ayurvedic College Hospital, Patna	5.03	2.66	7.69	7.36	0.33
6.	2210-Medical and Public Health-04-Rural Health Services-Other systems of medicine-101-Ayurveda-0002-Rural Ayurvedic Dispensaries	14.30	7.61	21.91	19.20	2.71
7.	2210-Medical and Public Health-05- Medical Education, Training and Research -101-Ayurveda-0001-Ayurvedic College, Begusarai	6.21	8.38	14.59	11.81	2.78
8.	2210-Medical and Public Health-05- Medical Education, Training and Research -101-Ayurveda-0002-Ayurvedic College, Patna	18.00	8.53	26.53	20.55	5.98
9.	2210-Medical and Public Health-05- Medical Education, Training and Research 101-Ayurveda-0003-Ayurvedic College, Buxar	3.11	5.90	9.01	8.20	0.81
10.	2210-Medical and Public Health-05- Medical Education, Training and Research -101-Ayurveda-0004-Ayurvedic College, Mohanpur, Darbhanga	1.81	1.46	3.27	2.89	0.38

Sl. No.	Head of accounts	Original Provision	Supplementary Provision	Total	Expenditure	Savings
11.	2210-Medical and Public Health-05- Medical Education, Training and Research -101-Ayurveda-0005-Ayurvedic College, Nathnagar, Bhagalpur	1.02	0.85	1.87	1.69	0.18
12.	2210-Medical and Public Health-05- Medical Education, Training and Research -103-Unani-0001 –Tibbi College	17.49	17.29	34.78	31.72	3.06
13.	2211-Family Welfare-00-101-Rural Family Welfare Services-0205-Human Resources in Health and Medical Education	283.00	329.54	612.54	429.76	182.78
14.	2211-Family Welfare-00-101-Rural Family Welfare Services-0305-Human Resources in Health and Medical Education	73.33	291.39	364.72	169.43	195.29
15.	2211-Family Welfare-00-103-Maternity and child health-0102-Whole Vaccination Scheme under Chief Minister's Girl Raising Scheme	0.00	280.00	280.00	27.88	252.12
16.	2235-Social Security and Welfare-60-Other Social Security and Welfare Programme-110-Other Insurance Schemes-0305-Ayushman Bharat-National Health Security (AB-NHPM)	0.00	125.51	125.51	50.00	75.51
17.	4210-Capital Outlay on Medical and Public Health-02-Rural Health Services-051-Construction-0109-Construction of Buildings of Health Sub Center/Additional Primary Health Centre	21.00	42.00	63.00	62.52	0.48
18.	4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research-789-Special Component for Schedule Castes-0101-Medical College	135.00	200.00	335.00	310.00	25.00
	Total	689.50	1,349.96	2,039.46	1,273.41	766.05

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.23

(Reference: Paragraph 2.8; Page 41)
Hundred *per cent* surrender (Grant No. 20)

(₹ in crore)

Sl. No.	Head of accounts	Total Provision (O+S)	Amount Surrendered	Surrender (in percentage)
1.	2210-Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-0019-Patients Welfare Societies	2.00	2.00	100
2.	2210-Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-0224-Regional Geriatric Centre (National Programme for care of health of elders)	1.53	1.53	100
3.	2210-Medical and Public Health-01-Urban Health Services-Allopathy-200-Other Health Schemes-0111-Operating of Ambulance Services	0.01	0.01	100
4.	2210-Medical and Public Health-02-Urban Health Services- other system of Medicines -200-Other Systems-0202-Medicinal Plant related mission including National AYUSH Mission	13.47	13.47	100
5.	2210-Medical and Public Health-02-Urban Health Services- other system of Medicines -200-Other Systems -0302-Medicinal Plant related mission including National AYUSH Mission	4.78	4.78	100
6.	2210-Medical and Public Health-04-Rural Health Services- other system of Medicines -200-Other Systems-0203-Medicinal Plant related mission including National AYUSH Mission	10.98	10.98	100
7.	2210-Medical and Public Health-04-Rural Health Services- other system of Medicines -200-Other Systems -0303-Medicinal Plant related mission including National AYUSH Mission	5.00	5.00	100
8.	2210-Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0015-Education Fees Fixation Committee	1.00	1.00	100
9.	2210-Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0016-Admission Supervision Committee	1.00	1.00	100
10.	2210-Medical and Public Health-05-Medical Education, Training and Research-200-Other Systems-0101-Indira Gandhi Institute of Medical Sciences, Patna	1.01	1.01	100
11.	2211-Family Welfare-00-004-Research and Evaluation-0302-Human Resources in Health and Medical Education	0.11	0.11	100
12.	2235-Social Security and Welfare-60-Other Social Security and Welfare Programme-110-Other Insurance Schemes-0204-Social Security for Un-organised Labours including National Health Insurance Scheme	105.00	105.00	100
13.	2235-Social Security and Welfare-60-Other Social Security and Welfare Programme-110-Other Insurance Schemes -0304-Social Security for Un-organised Labours including National Health Insurance Scheme	21.99	21.99	100
14.	4210-Capital Outlay on Medical and Public Health-01-Urban Health Services-051-Construction-0103-Construction of Residential and Office Building of District Medical Officer	5.00	5.00	100
15.	4210-Capital Outlay on Medical and Public Health-01-Urban Health Services-110-Hospital and Dispensaries-0219-Regional Geriatric Centre	2.60	2.60	100
16.	4210-Capital Outlay on Medical and Public Health-01-Urban Health Services-110-Hospital and Dispensaries-0319-Regional Geriatric Centre (National Programme for care of health of elders)	1.65	1.65	100
	Total	177.13	177.13	100

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.24

(Reference: Paragraph 2.8; Page 42)

50 to 99 per cent surrender of fund (Grant No. 20)

(₹ in crore)

Sl. No	Head of accounts	Total provision (O+S)	Amount Surrendered	Surrender (in percentage)
1.	2210-Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-0016-Mental Hospital	15.00	10.25	68.33
2.	2210-Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0028-Jannayak Karpuri Thakur Medical College, Madhepura	13.71	11.11	81.04
3.	2210-Medical and Public Health-06-Public Health-200-Other Systems-0001-other systems	0.30	0.23	76.67
4.	2211-Family Welfare-00-001-Direction and Administration-0204-Human Resources in Health and Medical Education	117.00	91.55	78.25
5.	2211-Family Welfare-00-001-Direction and Administration-0304- Human Resource in Health and medical Education	35.24	25.21	71.54
6.	2211-Family Welfare-00-003-Training-0206- Human Resources in Health and medical Education	49.37	42.33	85.75
7.	2211-Family Welfare-00-003-Training-0306- Human Resources in Health and medical Education	21.55	17.45	80.98
8.	2211-Family Welfare-00-004-Research and Evaluation-0202- Human Resource in Health and Medical Education	0.22	0.15	68.18
9.	2211-Family Welfare-00-101-Rural Family Welfare Services-0305-Human Resources in Health and Medical Education	364.72	195.25	53.53
10.	2211-Family Welfare-00-102-Urban Family Welfare Services 0204-Human Resources in Health and Medical Education	12.61	9.39	74.76
11.	2211-Family Welfare-00-102-Urban Family Welfare Services-0302-Human Resources in Health and Medical Education	6.51	6.18	94.96
12.	2211-Family Welfare-00-103-Maternity and Child Health-0102-Whole Vaccination Scheme under Chief Minister's Girl Raising Scheme	280.00	252.04	90.01
13.	2230-Labour, Employment and Skill Development-03-Training-102-Apprenticeship Training-0102-Opening of Bihar Kaushal Vikash Training Centre in health field	5.00	3.80	75.99
14.	2235-Social Security and Welfare-60-Other Social Security and Welfare Programme-110-Other Insurance Schemes -0305-Ayushman Bharat-National Health Security (AB-NHPM)	125.51	75.51	60.16
15.	4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research-050-Land-0103-For New Medical College and Para Medical Institution	323.16	202.16	62.56
16.	4210-Capital Outlay on Medical and Public Health-03-Medical Education-Training and Research-105-Allopathy-0112-Auxilliary Nursing Midwife (ANM) and General Nursing Midwife (GNM) School	365.00	240.00	65.75
	Total	1,734.90	1,182.61	68.17

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.25

(Reference: Paragraph 2.9; Page 42)

Unnecessary Supplementary Provision (Grant No. 23)

(₹ in crore)

Sl. No.	Head of Accounts	Original provision	Supplementary provision	Total provision	Expenditure
1.	2851-Village and Small Industries -00- 102- Small Scale Industries -0001-Demonstration Centres	32.64	0.59	33.23	21.64
2.	2851-Village and Small Industries -00- 103- Handloom Industries-0001-Handloom Development Scheme	1.86	0.02	1.88	1.53
3.	2851- Village and Small Industries -00-107-Sericulture Industries -0001- Development of Sericulture	8.78	0.03	8.81	6.30
4.	2852-Industries -80- General -003- Industrial Education-Research and Training -0001- Crafts Training Centre	1.99	0.09	2.08	1.44
5.	2852-Industries -80- General -102- Industrial Productivity -0135- Establishment of Entrepreneurs Development Scheme	26.66	2.45	29.11	16.86
	Total	71.93	3.18	75.11	47.77

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.26

(Reference: Paragraph 2.9; Page 42)
Hundred *per cent* surrender (Grant No. 23)

(₹ in crore)

Sl. No.	Head of accounts	Total provision	Amount Surrendered
1.	2851-Village and Small Industries-00-789-Special Component Plan for Schedule Castes-0101-Powerloom Scheme	0.05	0.05
2.	2851-Village and Small Industries-00-789-Special Component Plan for Schedule Castes-0104-Handloom Development Scheme	2.00	2.00
3.	2851-Village and Small Industries-00-789-Special Component Plan for Schedule Castes-0105-Special Component Plan for Backward Classes Development of Sericulture	3.60	3.60
4.	2851-Village and Small Industries-00-789-Special Component Plan for Schedule Castes-0109-Special Component Plan for Scheduled Castes- Grants to Bihar State Khadi Village Industries Board	11.60	11.60
5.	2851-Village and Small Industries-00-796-Tribal Area Sub-Plan-0101-Handloom development scheme	0.05	0.05
6.	2851-Village and Small Industries-00-796-Tribal Area Sub-Plan 0102-Assistance to Bihar Rajya Khadi Gramodhyog Board	0.20	0.20
7.	2851-Village and Small Industries-00-796-Tribal Area Sub-Plan 0106-Development of Silk Scheme	0.25	0.25
8.	2851-Village and Small Industries-00-796 Tribal Area Sub-Plan 0116-Power-loom scheme	0.02	0.02
9.	4851- Capital Outlay on Village and Small Industries-00-190-Investment in public sector and other sector-0102-Investment in venture capital	0.10	0.10
10.	4851 Capital Outlay on Village and Small Industries-00-190-Investment in public sector and other sector-0103- Bihar State Milk co-operative federation limited	10.00	10.00
	Total	27.87	27.87

(Source: Grant Appropriation Accounts 2018-19)

Appendix- 2.27

(Reference: Paragraph 2.9; Page 43)

Surrender of fund on the last day of financial year (Grant No. 23)

(₹ in crore)

Sl. No.	Head of accounts	Original provision	Supplementary provision	Total provision	Amount Surrendered on the last day of financial year
1.	2851-Village and Small Industries-00- 102- Small Scale Industries-0001-Demonstration centres	32.64	0.59	33.23	8.92
2.	2851-Village and Small Industries-00-103- Handloom Industries-0001-Handloom Development Scheme	1.86	0.02	1.88	0.28
3.	2851-Village and Small Industries-00-103- Handloom Industries-0103- Handloom Development Scheme	3.29	0.00	3.29	0.51
4.	2851-Village and Small Industries-00-104- Handicraft Industries-0001- Development of Handicraft and Craft Research Institution	4.81	0.00	4.81	1.35
5.	2851-Village and Small Industries-00-104- Handicraft Industries-0101- Development of Handicraft	12.50	0.00	12.50	0.01
6.	2851-Village and Small Industries-00-105- Khadi and Village Industries-0001- Assistance to Bihar State Khadi Gramodyog Board	2.51	1.21	3.72	0.00
7.	2851-Village and Small Industries-00-105- Khadi and Village Industries 0101-Grants-in-aid to Bihar State Khadi Gramodyog Board	4.20	6.25	10.45	5.04
8.	2851- Village and Small Industries-00-107- Sericulture Industries 0001-Development of Sericulture	8.78	0.03	8.81	2.49
9.	2851-Village and Small Industries-00-107- Sericulture Industries-0101- Special Component Plan for Backward Classes Development of Sericulture	18.65	0.00	18.65	0.06
10.	2851-Village and Small Industries-00-108- Power loom Industries-0101-Power-loom Scheme	5.43	0.00	5.43	0.05
11.	2852-Industries-08- Consumer Industries 001- Direction & Administration-0001- Food Processing Industries Directorate	1.16	0.00	1.16	0.12
12.	2852- Industries 08-Consumer Industries 796- Tribal Area Sub Plan-0101- Economic Assistance	3.00	0.00	3.00	0.00
13.	2852- Industries-80- General-001- Direction and Administration 0002- Direction	28.24	0.63	28.87	2.08
14.	2852- Industries-80- General-001- Direction and Administration-0111- Offices of Investment Commissioner	5.00	0.00	5.00	1.24

Sl. No.	Head of accounts	Original provision	Supplementary provision	Total provision	Amount Surrendered on the last day of financial year
15.	2852-Industries-80- General-003- Industrial Education-Research and Training-0001- Crafts Training Centre	1.99	0.09	2.08	0.61
16.	2852- Industries-80- General-102- Industrial Productivity-0004- Establishment of Industrial Groups	0.68	0.00	0.68	0.28
17.	2852-Industries-80- General-102- Industrial Productivity Industrial Productivity-0135- Establishment of Entrepreneurs Development Scheme	26.66	2.45	29.11	0.64
18.	2852- Industries-80- General-102- Industrial Productivity-0142- Project and Feasibility report and preparation of Advisory Work Project and Advisory Work	9.00	0.00	9.00	0.00
19.	2852- Industries-80- General-102- Industrial Productivity-0150- Establishment of Central Institute of Plastic Engineering and Technology	3.00	0.00	3.00	0.00
20.	2852- Industries-80- General-102- Industrial Productivity-0160- Scheme for Pre-production and Post-production facilities	284.75	0.00	284.75	3.61
21.	2852- Industries-80- General-102- Industrial Productivity-0163- Creation, Development and Maintenance of other Basic Infrastructure for promotion of Business, Commerce and Industry- Bihar Business Development Fund	51.57	0.00	51.57	15.00
22.	2852- Industries-80- General-789-Special Component Scheme for Schedule Castes- 0102- Establishment for Entrepreneur Development Scheme	16.00	0.00	16.00	0.00
23.	3451-Secretariat-Economic Services-00-090- Secretariat-0001- Industries Department	4.37	2.00	6.37	0.25
24.	4885- Capital Outlay on Industries and Minerals 02-Development of Backward Areas-050- Land 0101-Land Acquisition for Industrial Development	1.00	0.00	1.00	0.00
	Total	531.09	13.27	544.36	42.55

(Note: Zero in the surrender column denotes in hundred and thousand)

(Source: Detailed Appropriation Accounts 2018-19 & Surrender Report of the department)

Appendix- 2.28

(Reference: Paragraph 2.9; Page 43)

Variation between Department and AG (A&E) figures of Expenditure (Grant No. 23)

(₹ in crore)

Sl. No	Head of accounts	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference (3)-(4)=(5)
(1)	(2)	(3)	(4)	(5)
1.	2851-Village and Small Industries-00-102-Small Scale Industries-0001-Demonstration Centres	21.64	21.61	0.03
2.	2851- Village and Small Industries-00-107-Sericulture Industries-0001-Development of Sericulture	6.30	6.32	(-)0.02
3.	2852-Industries 80-General -001-Direction and Administration-0002 Direction	27.59	29.59	(-)2.00
4.	2852-Industries 80- General-003-Industrial Education-Research and Training 0001-Crafts Training Centre	1.44	1.47	(-)0.03
5.	3451-Secretariat-Economic Services-00-090-Secretariat-0001-Industries Department	5.60	5.61	(-)0.01
Total		62.57	64.60	(-)2.03

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

Appendix- 3.1

(Reference: Paragraph 3.1.2; Page 46)

PD accounts remaining inoperative for last three financial years

Sl. No.	Name of Treasury	No. of inoperative PD accounts
(1)	(2)	(3)
1	Araria	1
2	Aurangabad	2
3	Bagha	1
4	Banka	3
5	Barh	1
6	Barsoi	1
7	Begusarai	5
8	Benipur	1
9	Bettiah	3
10	Bhagalpur	2
11	Bhojpur	2
12	Birpur	1
13	Buxar	2
14	Danapur	2
15	Darbhanga	2
16	Daudnagar	1
17	Forbesganj	1
18	Jamui	3
19	Jehanabad	2
20	Jhanjharpur	2
21	Kaimur	1
22	Katihar	4
23	Khagaria	1
24	Kishanganj	1
25	Lakhisarai	3
26	Madhepura	1
27	Madhubani	3
28	Motihari	1
29	Munger	2
30	Muzaffarpur	1
31	Nalanda	1
32	Narkatiaganj	1
33	Nawada	4
34	Nirmali	1
35	Patna	2
36	Patna city	1
37	Rohtas	4
38	Saharsa	3
39	Saran	2
40	Sheikhpura	3
41	Sheohar	2
42	Sherghati	1
43	Sitamarhi	4
44	Siwan	4
45	Supaul	1
46	Teghra	1
47	Vaishali	4
Total		95

(Source: Finance Accounts for the year 2018-19)

Appendix- 3.2

(Reference: Paragraph 3.3; Page 50)
Operation of minor head 800 – ‘Other Receipts’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipts	Receipts under minor head 800	Percentage of receipts under minor head 800 to Total Receipts
(1)	(2)	(3)	(4)	(5)	(6)
1.	0029	Land Revenue	476.80	307.78	64.55
2.	0041	Taxes on Vehicles	2,085.94	658.53	31.57
3.	0049	Interest Receipts	1,371.94	261.57	19.07
4.	0059	Public Works	25.39	25.39	100.00
5.	0070	Other Administrative Services	46.80	35.43	75.71
6.	0202	Education, Sports, Art and Culture	18.85	4.77	25.31
7.	0210	Medical and Public Health	66.61	33.05	49.62
8.	0215	Water Supply and Sanitation	11.41	1.51	13.23
9.	0220	Information and Publicity	0.30	0.16	53.33
10.	0230	Labour and Employment	14.89	12.41	83.34
11.	0235	Social Security and Welfare	0.08	0.09	112.50 [#]
12.	0250	Other Social Services	0.05	0.05	100.00
13.	0401	Crop Husbandry	14.99	6.89	45.96
14.	0405	Fisheries	13.17	1.38	10.48
15.	0506	Land Reforms	0.28	0.28	100.00
16.	0515	Other Rural Development Programmes	62.37	44.42	71.22
17.	0851	Village and Small Industries	0.06	0.05	83.33
18.	0852	Industries	0.13	0.13	100.00
19.	1053	Civil Aviation	6.70	6.50	97.01
20.	1054	Roads and Bridges	118.06	35.20	29.82
21.	1452	Tourism	1.75	1.75	100.00
22.	1456	Civil Supplies	0.11	0.11	100.00

[#]Includes accounting refunds to the extent of ₹ 0.01 crore. Hence the percentage is more than 100.

(Source: Finance Accounts for the year 2018-19)

Appendix- 3.3

(Reference: Paragraph 3.3; Page 50)
Operation of Minor Head 800 – ‘Other Expenditure’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Expenditure	Expenditure under minor head 800	Percentage of expenditure under minor head 800 to Total Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1.	2250	Other Social Services	4.55	5.04	110.77 [#]
2.	2406	Forestry and Wild Life	314.77	111.18	35.32

[#]Includes accounting refunds to the extent of ₹ 0.49 crore. Hence the percentage is more than 100.
 (Source: Finance Accounts for the year 2018-19)

Appendix- 3.4

(Reference: Paragraph 3.5.1 and 3.5.2; Page 51 &52)
PSU wise arrears of Accounts as on 30/09/2019
Government of Bihar

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
A. Working Companies			
Less than 5 Years			
1	Bihar State Tourism Development Corporation Ltd.	2015-16 to 2018-19	4
2	Bihar Rajya Pul Nirman Nigam Ltd.	2018-19	1
3	Bihar Police Building Construction Corporation Ltd.	2015-16 to 2018-19	4
4	Bihar State Power (Holding) Company Limited	2018-19	1
5	Bihar State Power Transmission Company Limited	2018-19	1
6	Bihar State Power Generation Company Limited	2018-19	1
7	South Bihar Power Distribution Company Limited	2018-19	1
8	North Bihar Power Distribution Company Limited	2018-19	1
9	Bihar State Credit & Investment Corporation Ltd.	2015-16 to 2018-19	4
10	Bihar State Film Development & Finance Corporation Ltd.	2016-17 to 2018-19	3
11	Bihar State Electronic Development Corporation Ltd.	2018-19	1
12	Bihar State Beverages Corporation Ltd.	2016-17 to 2018-19	3
13	Bihar State Building Construction Corporation Ltd.	2018-19	1
14	Bihar State Road Development Corporation Ltd	2018-19	1
15	Bihar Urban Infrastructure Development Corporation Ltd	2018-19	1
16	Bihar State Educational Infrastructural Development Corporation Ltd.	2018-19	1
17	Bihar Medical Services & Infrastructure Corporation Ltd.	2015-16 to 2018-19	4
18	Pirpainti Bijlee Company Private Limited	2017-18 to 2018-19	2
19	Lakhisarai Bijlee Company Private Limited	2017-18 to 2018-19	2
20	Bihar Forestry Development Corporation Limited	2018-19	1
21	Bhagalpur Smart City Ltd	2016-17 to 2018-19	3
22	Patna Smart City Ltd	2018-19	1
23	Bihar State Education Finance Corporation Ltd	2018-19	1
24	Bihar State Mining Corporation Ltd	2017-18 to 2018-19	2
Total			45
5 to 10 Years			
1	Bihar State Text Book Publishing Corporation Ltd.	2011-12 to 2018-19	8
2	Bihar State Hydro Electric Power Corporation Ltd.	2010-11 to 2018-19	9
3	Bihar State Minorities Finance Corporation Ltd.	2014-15 to 2018-19	5
Total			22

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
Above 10 Years			
1	Bihar Rajya Beej Nigam Ltd.	2005-06 to 2018-19	14
2	Bihar State Food & Civil Supplies Corporation Ltd.	2003-04 to 2018-19	16
3	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2018-19	21
Total			51
Total (A)			118
B. Statutory Corporation (Working)			
Less than 5 Years			
1	Bihar State Financial Corporation	2018-19	1
5 to 10 Years			
1	Bihar State Warehousing Corporation	2013-14 to 2018-19	6
Above 10 Years			
1	Bihar State Road Transport Corporation	2008-09 to 2018-19	11
Total (B)			18
Total (A+B)			136
C. Non-Working Companies (Other than under liquidation)			
Less than 5 Years			
1	Bihar State Agro Industries Ltd.	2018-19	1
2	Bihar Fruits & Vegetables Development Corporation Ltd.	2015-16 to 2018-19	4
3	SCADA Agro Business Corporation Ltd.	2015-16 to 2018-19	4
Total			9
5 to 10 Years			
1	Bihar State Industrial Development Corporation Ltd.	2009-10 to 2018-19	10
Total			10
Above 10 Years			
1	Bihar State Pharmaceuticals & Chemical Development Corporation Ltd.	1986-87 to 2018-19	33
2	Bihar Scooters Ltd.	1977-78 to 2018-19	42
3	Bihar Insecticides Ltd.	1987-88 to 2018-19	32
4	Bihar State Textile Corporation Ltd.	1988-89 to 2018-19	31
5	Bihar Maize Product Ltd.	1984-85 to 2018-19	35
6	Bihar State Glazed Tiles & Ceramics Ltd.	1986-87 to 2018-19	33
7	Vishwamitra Paper Industries Ltd.	1985-86 to 2018-19	34
8	Bihar Drugs & Chemicals Ltd.	1986-87 to 2018-19	33
9	Jhanjharpur Paper Industries Ltd.	1986-87 to 2018-19	33
10	Synthetic Resins (Eastern) Ltd.	1984-85 to 2018-19	35
11	Beltron Video System Ltd.	1990-91 to 2018-19	29
12	Beltron Mining System Ltd.	1991-92 to 2018-19	28
13	Bhawani Active Carbon Ltd.	1986-87 to 2018-19	33

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
14	Magadh Minerals Ltd.	1984-85 to 2018-19	35
15	Beltron Informatics Ltd.	Since 1.3.1988 to 2018-19	32
16	Bihar State Tannin Extract Ltd.	1989-90 to 2018-19	30
17	Bihar State Solvent & Chemicals Ltd.	1987-88 to 2018-19	32
18	Bihar State Construction Corporation Ltd.	2003-04 to 2018-19	16
19	Bihar Hill Area Lift Irrigation Corporation Ltd.	1983-84 to 2018-19	36
20	Bihar State Sugar Corporation Ltd.	1985-86 to 2018-19	34
21	Bihar Panchayati Raj Finance Corporation Ltd.	1985-86 to 2018-19	34
22	Bihar State Water Development Corporation Ltd.	1979-80 to 2018-19	40
23	Bihar State Cement Corporation Ltd.	1981-82 to 2018-19	38
24	Bihar State Handloom & Handicrafts Corporation Ltd.	1984-85 to 2018-19	35
25	Bihar Paper Mills Ltd.	1986-87 to 2018-19	33
26	SCADA Agro Business Company, Khagaul, Limited.	1993-94 to 2018-19	26
27	SCADA Agro Business Company, Dehri Limited.	1993-94 to 2018-19	26
28	SCADA Agro Business Company, Arrah, Limited.	1993-94 to 2018-19	26
29	SCADA Agro Business Company, Aurangabad Limited.	1993-94 to 2018-19	26
30	SCADA Agro Business Company, Mohania Limited.	1993-94 to 2018-19	26
31	SCADA Agro Forestry Company Khaugal Limited,	1993-94 to 2018-19	26
32	Bihar State Dairy Development Corporation Ltd.	1998-99 to 2018-19	21
33	Bihar Rajya MatsyaVikas Nigam Ltd.	1993-94 to 2018-19	26
34	Bihar State Forest Development Corporation Ltd.	2001-02 to 2018-19	18
35	Bihar State Mineral Development Corporation Ltd.	2001-02 to 2018-19	18
Total			1,065
Total (C)			1,084
Total (A+B+C)			1,168

(Source: Finalisation Annual Accounts of PSUs)

Appendix-3.5

(Reference: Paragraph 3.5.3; Page: 52)
Budgetary support to PSUs whose accounts are in arrears upto 2018-19

(₹ 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	Others	Total	Years from which accounts are in arrears	No. of accounts in arrears
	A WORKING GOVERNMENT COMPANIES								
1.	Bihar Urban Infrastructure Development Corporation	0	0	0	148.84	0	148.84	2018-19	1
2.	Bihar State Film Development & Finance Corporation Limited	0	0	0	4.80	0	4.8	2016-17	2
3.	Bihar State Tourism Development Corporation Limited	0	0	0	5.23		5.23	2015-16	4
4.	Patna Smart City Limited	0	0	0	118.00		118	2018-19	1
5.	Bihar State Financial Corporation	0	30.00	157.47	0	0	187.47	2018-19	1
6.	Bihar State Education Finance Corporation Limited	9.50	492.00	0	8.00	0	509.5	2018-19	1
7.	Bihar State Minorities Finance Corporation Limited	6.19	7.00	30.00	165.00	0	208.19	2014-15	5
8.	Bihar Rajiya Beej Nigam Limited	0	2.28	0	105.39	8.66	116.33	2005-06	4
9.	Bihar State Backward Classes Finance & Development Corporation	20.74	7.49	15.39	0	0	43.62	1998-99	21
10.	Bihar State Food & Civil Supplies Corporation Limited	0	1,114.81	1,435.25	0	2,135.15	4,685.21	2003-04	16
11.	North Bihar Power Distribution Company Limited	2,176.10	6.47	673.60	1,669.39	2,053.00	6,578.56	2018-19	1
12.	South Bihar Power Distribution Company Limited	2,069.61	13.83	1,170.16	0	2,636.07	5,889.67	2018-19	1
13.	Bihar State Power (Holding) Company Limited	4,932.48	100.00	0	0	0	5,032.48	2018-19	1

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	Others	Total	Years from which accounts are in arrears	No. of accounts in arrears
14.	Bihar State Power Generation Company Limited	0	0	2,850.00	0	0	2,850	2018-19	1
15.	Bihar State Power Transmission Company Limited	972.49	0	0	0	0	972.49	2018-19	1
16.	Bihar State Hydroelectric Power Corporation Limited	0	57.59	243.34	0	0	300.93	2011-12	8
	Total A	10,187.11	1,831.47	6,575.21	2,224.65	6,832.88	27,651.32		
	B. WORKING STATUTORY CORPORATION								
1.	Bihar State Warehousing Corporation	0	0	178.00	31.17	0	209.17	2013-14	6
2.	Bihar State Road Transport Corporation	0	775.01	0	143.04	882.81	1,800.86	2009-10	10
	Total B	0	775.01	178	174.21	882.81	2,010.03		
	Total A+B	10,187.11	2,606.48	6,753.21	2,398.86	7,715.69	29,661.35		
	C. NON-WORKING GOVERNMENT COMPANIES								
1.	Bihar Rajya MatasyaVikas Nigam Limited	1.25	5.63	0	0.26	0	7.14	1993-94	26
2.	Bihar State Construction Corporation Limited	0	2.28	0	0	0	2.28	2003-04	16
3.	Bihar state Sugar Corporation Limited	11.21	365.32	0	0	128.66	505.19	1985-86	34
4.	Bihar State Fruit & Vegetables Development Corporation Limited	0	1.00	0	0	0	1	2015-16	4
5.	Bihar State Mineral Development Corporation Ltd.	0	0	0	11.00	13.84	24.84	2001-02	18
6.	Bihar State Textiles Corporation Limited	5.80	2.74	0	0	0	8.54	1988-89	31
7.	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0	0	55.41	79.41	1983-84	36

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	Others	Total	Years from which accounts are in arrears	No. of accounts in arrears
8.	Bihar State Water Development Corporation Limited	5.00	154.33	0	0	0	159.33	1979-80	40
9.	Bihar State Handloom and Handicrafts Corporation Limited	3.72	0.25	0	0	0.48	4.45	1984-85	35
10.	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	12.92	6.30	0	0	0	19.22	1986-87	33
11.	Bihar State Forest Development Corporation Limited	0	2.34	0	0	0	2.34	2001-02	18
12.	Bihar Scooters Limited	0	6.09	0	0	0	6.09	1977-78	42
	Total C	45.12	565.06	0	11.26	198.39	819.83		
	Total (A+B+C)	10,232.23	3,171.54	6,753.21	2,410.12	7,914.08	30,481.18		

(Source: Finalisation Annual Accounts of PSUs)

Appendix- 3.6

(Reference: Paragraph 3.6; Page: 52)

Department wise outstanding Utilisation Certificates (as on 31 March 2019)

(₹ in crore)

Sl. No.	Name of the Department	No. of outstanding UCs	Outstanding Balance
(1)	(2)	(3)	(4)
1.	Agriculture Department	112	1,698.96
2.	Animal Husbandry & Fisheries Department	55	148.50
3.	Art, Culture & Youth Department	76	10.87
4.	Backward Class & Most Backward Class Welfare Department	33	920.84
5.	Cabinet Secretariat Department	8	123.61
6.	Co-operative Department	31	186.51
7.	Disaster Management Department	230	2,028.70
8.	Education Department	436	14,864.16
9.	Energy Department	31	444.80
10.	Environment & Forest Department	2	8.34
11.	Finance Department	31	287.15
12.	Food and Consumer protection Department	1	10.81
13.	General Administration Department	15	230.50
14.	Health Department	6	328.78
15.	Home (Jail) Department	2	0.06
16.	Home (Special) Department	14	7.82
17.	Industry Department	24	46.97
18.	Information Technology Department	18	46.42
19.	Labour Resources Department	27	39.59
20.	Land Reform & Revenue Department	18	28.21
21.	Law Department	1	4.24
22.	Minority Welfare Department	14	7.40
23.	Panchayati Raj Department	265	13,073.14
24.	Planning and Development Department	9	1,006.34
25.	Public Health and Engineering Department	4	3.21
26.	Rural Development Department	75	6,579.49
27.	Rural (Works) Department	7	12.54
28.	SC & ST Welfare Department	104	2,035.36
29.	Science & Technology Department	7	3.91
30.	Social Welfare Department	140	4,512.65
31.	Sugar Cane Department	16	147.34
32.	Tourism Department	1	0.40
33.	Urban Development Department	622	6,412.02
34.	Water Resources Department	18	145.45
Total		2453	55,405.09

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

Appendix-3.7

(Reference: Paragraph 3.8; Page - 56)

Diffrence in Equity, Loans and Guarantees outstanding as on 31 March 2019 in respect of Government Companies and Statutory Corporations

(₹ in crore)

Sl. No.	NAME OF GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference	
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan
A. WORKING GOVERNMENT COMPANY									
1.	Bihar Rajya Beej Nigam Limited	2.28	0	0	2.28	31.9	0	0	31.9
2.	Bihar State Mining Corporation Limited	20	0	0	20	0	0	0	0
3.	Bihar State Credit & Investment Corporation Limited	17.14	26.8	0	27.35	20.47	0	10.21	6.33
4.	Bihar State Backward Classes Finance & Development Corporation	21.48	0	16.31	23.36	0	15.39	1.88	0
5.	Bihar State Minorities Finance Corporation Limited	36.95	5.6	0	48.08	5.6	30	11.13	0
6.	Bihar State Film Development & Finance Corporation Limited	1	0.48	0	1	0.5	0	0	0.02
7.	Bihar State Education Finance Corporation Limited	0	0	0	9.5	492	0	9.5	492
8.	Bihar Police Building Construction Corporation Limited	10.15	0	0	0.1	0	0	10.05	0
9.	Bihar Rajya Pul Nirman Nigam Limited	3.5	0	0	3.5	0	0	0	0
10.	Bihar State Building Construction Corporation Limited	0	0	0	5	0	0	5	0
11.	Bihar State Road Development Corporation Limited	20	0	0	20	0	0	0	0
12.	Bihar Urban Infrastructure Development Corporation Limited	0	0	0	5	0	0	5	0
13.	Bihar State Educational Infrastructure Development Corporation Limited	20	0	0	20	0	0	0	0
14.	Bhagalpur Smart City Limited	0	0	0	0.05	0	0	0.05	0
15.	Patna Smart City Limited	0	0	0	0.05	0	0	0.05	0

Sl. No.	NAME OF GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
16.	Muzaffarpur Smart City Limited	0	0	0	0.05	0	0	0.05	0	0
17.	Bihar State Electronics Development Corporation Limited	5.65	6.24	0	25	0	0	19.35	6.24	0
18.	Bihar State Beverages Corporation Limited	0	0	0	5	0	0	5	0	0
19.	Bihar State Hydroelectric Power Corporation Limited	102.02	388.74	0	99.04	238.35	243.34	2.98	150.39	243.34
20.	Bihar State Power (Holding) Company Limited	26,571.57	1,464.26	0	35,133.90	438.5	0	8,562.33	1,025.76	0
21.	Bihar State Power Generation Company Limited	0	10	2,552.33	0	0	0	0	10	2,552.33
22.	Bihar State Power Transmission Company Limited	0	15	0	0	388.47	0	0	373.47	0
23.	North Bihar Power Distribution Company Limited	0	226.26	481.1	0	253.11	1,480.79	0	26.85	999.69
24.	South Bihar Power Distribution Company Limited	0	105.42	683.83	0	43.69	1,540.34	0	61.73	856.51
25.	Bihar State Tourism Development Corporation Limited	4.16	0	0	5	0	0	0.84	0	0
26.	Bihar State Food & Civil Supplies Corporation Limited	0.02	1,440.71	1008.27	5.27	2,180.48	1,435.25	5.25	739.77	426.98
27.	Bihar Medical Services & Infrastructure Corporation Limited	50	0	0	6.74	0	0	43.26	0	0
28.	Bihar Forestry Development Corporation Limited	0	0	0	0.34	0	0	0.34	0	0
29.	Bihar State Text Book Publishing Corporation Limited	0.12	0	0	0.36	0	0	0.24	0	0
30.	Patna Metro Rail Corporation	3	0	0	0.05	3.6	0	2.95	3.6	0
Total A		26,889.04	3,689.51	4,741.84	35,466.02	4,096.67	4,745.11	8,695.46	2,928.06	5,109.77
B. WORKING STATUTORY CORPORATION										
1.	Bihar State Financial Corporation	28.09	213.97	127.47	39.95	228.47	0	11.86	14.5	127.47
2.	Bihar State Road Transport Corporation	81.74	0	0	74.76	0	0	6.98	0	0
3.	Bihar State Warehousing Corporation	0.8	0	164.04	3.21	0	178	2.41	0	13.96
Total B		110.63	213.97	291.51	117.92	228.47	178	21.25	14.5	141.43

Sl. No.	NAME OF GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
Total A+B		26,996.67	3,903.48	5,033.35	35,583.94	4,325.14	4,923.11	8,716.71	2,942.56	5,251.20
C. NON-WORKING GOVERNMENT COMPANIES										
1.	Bihar Rajya MatasyaVikas Nigam Limited	1.75	2.66	0	3.7	2.6	0	1.95	0.06	0
2.	SCADA Agro Business Company Limited	0.58	0	0	0	0	0	0.58	0	0
3.	Bihar State Water Development Corporation Limited	12.19	14.57	0	10	49.68	0	2.19	35.11	0
4.	Bihar State Dairy Corporation Limited	0	1.95	0	6.72	0	0	6.72	1.95	0
5.	Bihar Hill Area Lift Irrigation Corporation Limited	9.94	3.5	0	10.82	8.55	0	0.88	5.05	0
6.	Bihar State Agro Industries Development Corporation Limited	4.94	1.95	0	7.57	30.98	0	2.63	29.03	0
7.	Bihar State Fruit & Vegetables Development Corporation Limited	1.64	23.12	0	1.61	0.42	0	0.03	22.7	0
8.	Bihar Panchayati Raj Finance Corporation Limited	0.98	0	0	2.01	0	0	1.03	0	0
9.	Bihar State Handloom and Handicrafts Corporation Limited	11.42	1.31	0	10	1.16	0	1.42	0.15	0
10.	Bihar State Small Industries Corporation Limited	0.63	4.41	0	7.18	10.4	0	6.55	5.99	0
11.	Bihar State Industrial Development Corporation Limited	8.18	81.95	0	14.04	66.54	0	5.86	15.41	0
12.	Bihar State Construction Corporation Limited	4.9	3.3	0	7	3.38	0	2.1	0.08	0
13.	Bihar State Mineral Development Corporation Ltd.	23.72	0	0	9.97	0	0	13.75	0	0
14.	Bihar Solvent & Chemicals Limited	0.2	0.01	0	0.2	0	0	0	0.01	0
15.	Bihar State Sugar Corporation Limited	20	0	0	20	322.95	0	0	322.95	0
16.	Bihar State Cement Corporation Limited	0	0	0	0	0.03	0	0	0.03	0
17.	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	9.57	12.35	0	15.78	4.25	0	6.21	8.1	0
18.	Bihar Drugs and Chemicals Limited	0	0	1.25	0	1.28	0	0	1.28	1.25

Sl. No.	NAME OF GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
19.	Bihar State Textiles Corporation Limited	15.81	2.45	0	10.78	2.27	0	5.03	0.18	0
20.	Bihar State Export Corporation Limited	2.27	0.94	0	2	1.22	0	0.27	0.28	0
21.	Bihar State Forest Development Corporation Limited	2.19	3.41	0	1.75	0	0	0.44	3.41	0
22.	Bihar State Tannin Extract Limited	0	0.01	0	0	0	0	0	0.01	0
23.	Bihar State Finished Leathers Corporation Limited	0	0	0	0	9.18	0	0	9.18	0
24.	Bihar State Leather Industries Development Corporation Limited	10.43	13.27	0	17.4	12.43	0	6.97	0.84	0
25.	Bihar Scooters Limited	0	0	0	0	6.09	0	0	6.09	0
TOTAL C		141.34	171.16	1.25	158.53	533.41	0	64.61	467.89	1.25
GRAND TOTAL (A+B+C)		27,141.01	4,074.64	5,034.60	35,742.52	4,858.55	4,923.11	8,781.32	3,410.45	5,252.45

(Source: Finance Accounts of the year 2018-19 and information received from PSU's report)