

# Appendix-1.1

(Reference: Paragraph 1.1)

## State profile

| A. General Data  |                                                                                             |                                     |                               |       |                               |           |
|------------------|---------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------|-------|-------------------------------|-----------|
| Sl. No.          | Particulars                                                                                 |                                     | Figures                       |       |                               |           |
| 1                | Area                                                                                        |                                     | 94,163 Sq. KM.                |       |                               |           |
| 2                | Population (as per 2020)                                                                    |                                     | 12.23 Crore                   |       |                               |           |
| 3                | Density of population (as per 2011 Census)<br>(All India density = 382 persons per Sq. Km.) |                                     | 1106                          |       |                               |           |
| 4                | Population Below Poverty Line (BPL)<br>(All India average = 21.90 <i>per cent</i> )         |                                     | 33.7                          |       |                               |           |
| 5                | Literacy (as per 2011 Census)<br>(All India Average 73.00 <i>per cent</i> )                 |                                     | 61.8                          |       |                               |           |
| 6                | Infant mortality (per 1,000 live births)<br>(All India average = 33 per 1000 live births)   |                                     | 35                            |       |                               |           |
| 7                | Life Expectancy at birth<br>(All India average = 69.40 years)                               |                                     | 69.1                          |       |                               |           |
| 8                | Gross State Domestic Product (GSDP) 2019-20 at current prices (₹ in crore)                  |                                     | 611804                        |       |                               |           |
| 9                | Per capita GSDP <sup>24</sup> CAGR <sup>25</sup> (2011-12 to 2019-20 )                      | Bihar                               | 10.08                         |       |                               |           |
|                  |                                                                                             | General Category States             | 10.53                         |       |                               |           |
| 10               | GSDP CAGR (2011-12 to 2019-20)                                                              | Bihar                               | 12.00                         |       |                               |           |
|                  |                                                                                             | General Category States             | 11.98                         |       |                               |           |
| 11               | Population growth (2011 to 2020)                                                            | Bihar                               | 16.21                         |       |                               |           |
|                  |                                                                                             | General Category States             | 10.98                         |       |                               |           |
| B Financial data |                                                                                             |                                     |                               |       |                               |           |
| Sl. No.          |                                                                                             | Particulars                         | Figures (in <i>per cent</i> ) |       |                               |           |
| 1                | CAGR                                                                                        |                                     | 2010-11 to 2018-19            |       | 2018-19 to 2019-20            |           |
|                  |                                                                                             |                                     | General<br>Category States    | Bihar | General<br>Category<br>States | Bihar     |
|                  | a.                                                                                          | of Revenue Receipts                 | 13.65                         | 14.53 | 2.08                          | (-) 5.74  |
|                  | b.                                                                                          | of Tax Revenue                      | 12.21                         | 14.62 | 2.12                          | 2.55      |
|                  | c.                                                                                          | of Non-Tax Revenue                  | 11.19                         | 19.62 | 23.44                         | (-) 10.43 |
|                  | d.                                                                                          | of Total Expenditure                | 13.87                         | 14.90 | 4.09                          | (-) 2.59  |
|                  | e.                                                                                          | of Capital Expenditure              | 14.64                         | 10.91 | (-)3.86                       | (-) 7.81  |
|                  | f.                                                                                          | of Revenue Expenditure on Education | 11.58                         | 16.23 | 11.81                         | (-) 3.00  |
|                  | g.                                                                                          | of Revenue Expenditure on Health    | 15.43                         | 20.08 | 9.48                          | 12.73     |
|                  | h.                                                                                          | of Salaries and Wages               | 10.78                         | 8.30  | 9.51                          | 2.35      |
|                  | i.                                                                                          | of Pension                          | 14.14                         | 12.74 | 9.74                          | 6.75      |

(Source: MoSPI Press Release dated 31.07.2020).

<sup>24</sup> GSDP = Gross State Domestic Product.

<sup>25</sup> CAGR = Compounded Annual Growth Rate.

## Appendix-2.1

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

(₹ in crore)

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

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

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

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

@ GSDP;- MoSPI Press Release dated 31.07.2020

(Source: Finance Accounts for respective years).



## Appendix-3.1

(Reference: Paragraph 3.3.3)

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

(₹ in crore)

| Sl. No.                  | Number and Name of the Grant                       | Original Provision | Supplementary Provision | Expenditure | Savings out of Original Provision |
|--------------------------|----------------------------------------------------|--------------------|-------------------------|-------------|-----------------------------------|
| (1)                      | (2)                                                | (3)                | (4)                     | (5)         | (3-5)=(6)                         |
| <b>Revenue (Charged)</b> |                                                    |                    |                         |             |                                   |
| 1.                       | 5- Secretariat of the Governor                     | 29.88              | 1.01                    | 1.33        | 28.55                             |
| <b>(A)</b>               | <b>Total for Revenue (Charged)</b>                 | <b>29.88</b>       | <b>1.01</b>             | <b>1.33</b> | <b>28.55</b>                      |
| <b>Revenue (Voted)</b>   |                                                    |                    |                         |             |                                   |
| 2.                       | 1- Agriculture Department                          | 2,938.77           | 533.16                  | 2,152.49    | 786.28                            |
| 3.                       | 2- Animal and Fisheries Resource Department        | 953.25             | 172.41                  | 789.36      | 163.89                            |
| 4.                       | 3- Building Construction Department                | 792.96             | 39.41                   | 398.48      | 394.48                            |
| 5.                       | 4- Cabinet Secretariat Department                  | 365.40             | 5.64                    | 152.01      | 213.39                            |
| 6.                       | 9- Co-operative Department                         | 1,514.44           | 226.88                  | 586.00      | 928.44                            |
| 7.                       | 11-BC and MBC Welfare Department                   | 1,584.65           | 2.81                    | 1,413.05    | 171.60                            |
| 8.                       | 12-Finance Department                              | 295.53             | 16.48                   | 186.56      | 108.97                            |
| 9.                       | 15-Pension                                         | 18,443.71          | 77.30                   | 17,118.98   | 1,324.73                          |
| 10.                      | 16-Panchayati Raj Department                       | 11,956.31          | 1,420.04                | 8,689.62    | 3,266.69                          |
| 11.                      | 18-Food and Consumer Protection Department         | 1,347.49           | 7.61                    | 702.00      | 645.49                            |
| 12.                      | 20-Health Department                               | 7,693.06           | 1,590.75                | 6,960.84    | 732.22                            |
| 13.                      | 21-Education Department                            | 34,027.21          | 3,033.56                | 25,958.41   | 8,068.80                          |
| 14.                      | 22-Home Department                                 | 10,466.00          | 560.37                  | 8,992.73    | 1,473.27                          |
| 15.                      | 23-Industries Department                           | 709.30             | 59.08                   | 435.26      | 274.04                            |
| 16.                      | 25-Information Technology Department               | 154.00             | 27.91                   | 106.89      | 47.11                             |
| 17.                      | 26-Labour Resource Department                      | 785.52             | 66.81                   | 643.42      | 142.10                            |
| 18.                      | 27-Law Department                                  | 990.28             | 6.68                    | 768.04      | 222.24                            |
| 19.                      | 30-Minorities Welfare Department                   | 189.10             | 33.62                   | 88.63       | 100.47                            |
| 20.                      | 32-Legislature                                     | 207.50             | 10.85                   | 171.16      | 36.34                             |
| 21.                      | 33-General Administration Department               | 720.78             | 31.63                   | 526.05      | 194.73                            |
| 22.                      | 35-Planning and Development Department             | 846.96             | 23.67                   | 273.91      | 573.05                            |
| 23.                      | 38-Registration, Excise and Prohibition Department | 237.41             | 54.39                   | 219.30      | 18.11                             |
| 24.                      | 39-Disaster management Department                  | 4,314.76           | 3,037.12                | 3,621.18    | 693.58                            |
| 25.                      | 40-Revenue and Land Reforms Department             | 845.93             | 85.11                   | 561.72      | 284.21                            |

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

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

## Appendix-3.2

(Reference: Paragraph 3.3.4)

### Un-necessary re-appropriation of funds

(₹ in crore)

| Sl. No. | Grant No. | Head of Account and Description                                                              | Original Provision | Supplementary Provision | Total Provision | Reappropriation (+) | Actual Expenditure | Surrender | Final savings |
|---------|-----------|----------------------------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------------|--------------------|-----------|---------------|
| (1)     | (2)       | (3)                                                                                          | (4)                | (5)                     | (6)             | (7)                 | (8)                | (9)       | (10)          |
| 1.      | 01        | 3451-00-090-0007-Agriculture Department                                                      | 6.94               | 0.00                    | 6.94            | 0.10                | 3.94               | 0.00      | 3.10          |
| 2.      | 02        | 2403-00-001-0001-Headquarters Establishment                                                  | 7.63               | 0.00                    | 7.63            | 0.53                | 7.14               | 0.00      | 1.02          |
| 3.      |           | 2403-00-107-0001-Fodder and Feed Development                                                 | 1.61               | 0.00                    | 1.61            | 0.20                | 1.54               | 0.00      | 0.27          |
| 4.      |           | 2404-00-001-0001-Headquarter Establishment                                                   | 4.16               | 0.00                    | 4.16            | 0.04                | 3.75               | 0.00      | 0.45          |
| 5.      | 03        | 2059-60-103-0001-Furnishing materials for the Buildings of State Legislature                 | 3.50               | 0.00                    | 3.50            | 1.75                | 3.47               | 0.00      | 1.78          |
| 6.      |           | 2059-80-001-0004-Execution                                                                   | 207.63             | 0.00                    | 207.63          | 0.55                | 151.08             | 0.00      | 57.10         |
| 7.      |           | 4059-60-051-0104-Construction and Maintenance of Circuit House                               | 25.01              | 0.00                    | 25.01           | 15.00               | 3.67               | 0.00      | 36.34         |
| 8.      |           | 4059-80-051-0004-Major Construction related to exteresion/alteration in Government Buildings | 6.25               | 0.00                    | 6.25            | 0.40                | 5.39               | 0.00      | 1.26          |
| 9.      | 06        | 2015-00-102-0001-Headquarters Charges and General Establishment                              | 36.53              | 0.00                    | 36.53           | 5.46                | 35.22              | 0.00      | 6.77          |
| 10.     |           | 2015-00-103-0001-List of Legislative Assembly Constituencies                                 | 70.25              | 0.00                    | 70.25           | 11.17               | 65.84              | 0.00      | 15.58         |
| 11.     |           | 2015-00-106-0001-State Legislative Assembly Election                                         | 2.27               | 18.00                   | 20.27           | 0.18                | 9.29               | 0.00      | 11.16         |
| 12.     | 08        | 2204-00-104-0001-Sports and Games                                                            | 11.42              | 0.00                    | 11.42           | 1.32                | 10.76              | 0.00      | 1.98          |
| 13.     | 09        | 2425-00-003-0001-Training of Employees                                                       | 0.30               | 0.00                    | 0.30            | 0.03                | 0.28               | 0.00      | 0.05          |
| 14.     | 10        | 3451-00-090-0017-Energy Department                                                           | 1.98               | 0.21                    | 2.19            | 0.39                | 2.12               | 0.00      | 0.47          |
| 15.     | 11        | 2251-00-090-0024-Backward Class and Most Backward Class Welfare Department                   | 3.28               | 0.74                    | 4.02            | 0.02                | 3.40               | 0.00      | 0.64          |
| 16.     | 16        | 2015-00-101-0001-State Election Commission (Panchayati Raj)                                  | 3.17               | 0.00                    | 3.17            | 0.15                | 2.65               | 0.00      | 0.67          |
| 17.     |           | 3451-00-090-0028-Panchayati Raj Department                                                   | 2.14               | 0.00                    | 2.14            | 0.17                | 1.43               | 0.00      | 0.88          |

| Sl. No. | Grant No. | Head of Account and Description                                    | Original Provision | Supplementary Provision | Total Provision | Reappropriation (+) | Actual Expenditure | Surrender | Final savings |
|---------|-----------|--------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------------|--------------------|-----------|---------------|
| (1)     | (2)       | (3)                                                                | (4)                | (5)                     | (6)             | (7)                 | (8)                | (9)       | (10)          |
| 18.     | 18        | 3451-00-090-0011-Food and Consumer Protection Department           | 9.07               | 0.52                    | 9.59            | 0.05                | 8.16               | 0.00      | 1.48          |
| 19.     | 19        | 2406-01-001-0001-Direction and Administration                      | 19.09              | 0.00                    | 19.09           | 0.54                | 18.92              | 0.00      | 0.71          |
| 20.     |           | 2406-02-110-0003-Sanctuary                                         | 6.05               | 0.70                    | 6.75            | 0.01                | 5.10               | 0.00      | 1.66          |
| 21.     | 20        | 2210-01-001-0001-Health Directorate                                | 32.47              | 0.00                    | 32.47           | 0.95                | 22.91              | 0.00      | 10.51         |
| 22.     |           | 2210-02-101-0001-Directorate of Indigenous Ayurvedic Medicines     | 38.61              | 10.81                   | 49.42           | 0.11                | 31.75              | 0.00      | 17.78         |
| 23.     | 21        | 2202-01-003-0001-Training to Officers of Bihar Education Service.  | 0.00               | 0.00                    | 0.00            | 0.26                | 0.00               | 0.00      | 0.26          |
| 24.     |           | 2202-03-102-0001-Patna University                                  | 323.98             | 0.00                    | 323.98          | 1.50                | 267.53             | 33.91     | 24.04         |
| 25.     |           | 2202-03-102-0003-Baba Saheb Bhimrao Ambedkar (Bihar University)    | 661.47             | 0.00                    | 661.47          | 20.00               | 623.53             | 0.00      | 57.94         |
| 26.     |           | 2202-03-102-0004-Jay Prakash Narayan University, Chapra            | 290.64             | 9.50                    | 300.14          | 20.00               | 238.36             | 64.65     | 17.13         |
| 27.     |           | 2202-03-102-0011-Lalit Narayan Mithila University                  | 584.47             | 84.00                   | 668.47          | 25.00               | 483.60             | 24.56     | 185.31        |
| 28.     |           | 2202-03-102-0012-Kameshwar Singh Darbhanga Sanskrit University     | 99.45              | 8.00                    | 107.45          | 2.00                | 107.13             | 0.00      | 2.32          |
| 29.     |           | 2202-03-102-0016-Maulana Mazharul Haque Arbi Persian University    | 4.10               | 0.25                    | 4.35            | 0.25                | 3.53               | 0.79      | 0.28          |
| 30.     |           | 2202-03-102-0025-Purnia University,Purnea                          | 40.00              | 82.00                   | 122.00          | 10.00               | 104.59             | 6.01      | 21.40         |
| 31.     |           | 2202-03-102-0027-Munger University,Munger.                         | 35.00              | 83.00                   | 118.00          | 6.00                | 116.40             | 4.26      | 3.34          |
| 32.     |           | 2202-04-001-0002-Public Education Directorate                      | 2.39               | 0.10                    | 2.49            | 0.19                | 2.33               | 0.00      | 0.35          |
| 33.     |           | 2202-80-003-0006-Dist Education and Training Institute             | 45.81              | 2.00                    | 47.81           | 0.06                | 42.26              | 0.00      | 5.61          |
| 34.     |           | 2205-00-105-0001-Public Library                                    | 1.74               | 0.00                    | 1.74            | 0.01                | 1.63               | 0.00      | 0.12          |
| 35.     | 22        | 2051-00-103-0003-Bihar Police Avar Seva Aayog                      | 20.58              | 0.00                    | 20.58           | 0.71                | 19.97              | 0.00      | 1.32          |
| 36.     |           | 2055-00-001-0003-Purchase of Materials at Central Level            | 141.75             | 0.50                    | 142.25          | 4.00                | 68.27              | 0.00      | 77.98         |
| 37.     |           | 2055-00-001-0008-Central Selection Board for appointment of police | 22.93              | 0.24                    | 23.17           | 10.05               | 20.97              | 0.00      | 12.25         |

| Sl. No. | Grant No. | Head of Account and Description                                                | Original Provision | Supplementary Provision | Total Provision | Reappropriation (+) | Actual Expenditure | Surrender | Final savings |
|---------|-----------|--------------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------------|--------------------|-----------|---------------|
| (1)     | (2)       | (3)                                                                            | (4)                | (5)                     | (6)             | (7)                 | (8)                | (9)       | (10)          |
| 38.     | 22        | 2055-00-104-0001-Mounted Military Police                                       | 18.74              | 0.00                    | 18.74           | 0.77                | 16.24              | 0.00      | 3.27          |
| 39.     |           | 2055-00-113-0001-Hospital Charges                                              | 14.62              | 0.00                    | 14.62           | 0.10                | 10.09              | 0.00      | 4.63          |
| 40.     |           | 2055-00-114-0001-Signal                                                        | 100.56             | 0.10                    | 100.66          | 0.74                | 63.87              | 0.00      | 37.53         |
| 41.     |           | 2055-00-114-0002-Computer                                                      | 5.74               | 0.00                    | 5.74            | 0.75                | 3.61               | 0.00      | 2.88          |
| 42.     |           | 2070-00-003-0008-Training of HOME GUARDS.                                      | 20.00              | 0.00                    | 20.00           | 0.20                | 14.25              | 0.00      | 5.95          |
| 43.     | 23        | 2851-00-102-0001-Demonstration Centres                                         | 39.98              | 0.88                    | 40.86           | 0.04                | 25.32              | 0.00      | 15.58         |
| 44.     |           | 2851-00-103-0001-Handloom Development Scheme                                   | 1.90               | 0.07                    | 1.97            | 0.02                | 1.63               | 0.00      | 0.36          |
| 45.     | 24        | 2251-00-090-0014-Information and Public Relation Department                    | 1.20               | 0.07                    | 1.27            | 0.45                | 0.91               | 0.00      | 0.81          |
| 46.     | 25        | 3451-00-090-0027-Information Technology Department                             | 7.00               | 0.00                    | 7.00            | 0.09                | 3.74               | 2.15      | 1.20          |
| 47.     | 26        | 2230-01-114-0001-Welfare of Migrant Workers                                    | 0.47               | 0.00                    | 0.47            | 0.04                | 0.36               | 0.00      | 0.15          |
| 48.     |           | 2230-03-003-0118-Establishment of New Industrial Training Institute            | 40.00              | 6.80                    | 46.80           | 5.00                | 38.62              | 0.00      | 13.18         |
| 49.     | 30        | 2225-04-277-0103-Bihar State Seminary Reinforcement Plan                       | 10.00              | 0.00                    | 10.00           | 4.00                | 0.00               | 7.00      | 7.00          |
| 50.     |           | 2251-00-090-0011-Minority Welfare Department                                   | 7.28               | 0.00                    | 7.28            | 0.56                | 6.76               | 0.00      | 1.08          |
| 51.     | 32        | 2011-02-101-0006-Leader of Opposition Party                                    | 0.98               | 0.00                    | 0.98            | 0.07                | 0.86               | 0.00      | 0.19          |
| 52.     |           | 2011-02-103-0001-Legislative Assembly Secretariat                              | 43.58              | 5.15                    | 48.73           | 0.03                | 43.30              | 0.00      | 5.46          |
| 53.     |           | 2011-02-103-0002-Legislative Council Secretariat                               | 44.71              | 5.45                    | 50.16           | 0.78                | 45.31              | 0.00      | 5.63          |
| 54.     | 33        | 2053-00-094-0001-Sub-divisional Establishment                                  | 129.00             | 0.18                    | 129.18          | 0.40                | 96.11              | 0.00      | 33.47         |
| 55.     | 35        | 2052-00-090-0010-Planning and Development Department                           | 18.13              | 0.23                    | 18.36           | 0.20                | 12.28              | 0.00      | 6.28          |
| 56.     | 36        | 4215-01-102-0103-Rural Water Supply Scheme (Tubewells, Wells and Hand pumps)   | 21.58              | 45.68                   | 67.26           | 10.00               | 61.46              | 0.00      | 15.80         |
| 57.     |           | 4215-01-102-0125-Upgradation of Laboratory and Monitoring for quality of Water | 1.00               | 0.00                    | 1.00            | 10.00               | 0.00               | 0.00      | 11.00         |
| 58.     | 39        | 2245-02-101-0004-Free distribution of clothes and utensils to affected persons | 1.00               | 0.00                    | 1.00            | 4.00                | 0.33               | 0.00      | 4.67          |

| Sl. No.      | Grant No. | Head of Account and Description                                               | Original Provision | Supplementary Provision | Total Provision | Reappropriation (+) | Actual Expenditure | Surrender     | Final savings |
|--------------|-----------|-------------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------------|--------------------|---------------|---------------|
| (1)          | (2)       | (3)                                                                           | (4)                | (5)                     | (6)             | (7)                 | (8)                | (9)           | (10)          |
| 59.          | 41        | 3054-03-103-0001-Works Charged Expenditure                                    | 0.50               | 0.00                    | 0.50            | 0.55                | 0.38               | 0.00          | 0.67          |
| 60.          |           | 3054-80-001-0010-Bihar Public Work Contract Controversy Intermediary Tribunal | 1.47               | 0.00                    | 1.47            | 0.02                | 0.99               | 0.00          | 0.50          |
| 61.          | 43        | 3451-00-090-0003-Science and Technology Department                            | 1.77               | 0.20                    | 1.97            | 0.11                | 1.78               | 0.00          | 0.30          |
| 62.          | 47        | 2052-00-090-0035-Transport Department                                         | 3.08               | 0.00                    | 3.08            | 0.20                | 1.68               | 0.00          | 1.60          |
| 63.          | 48        | 2217-05-001-0104-Modernisation of Directorate and its equivalent institution  | 0.00               | 0.00                    | 0.00            | 1.00                | 0.00               | 0.00          | 1.00          |
| 64.          |           | 2251-00-090-0005-Urban Development and Housing Department                     | 8.79               | 1.27                    | 10.06           | 1.58                | 9.99               | 0.00          | 1.65          |
| 65.          | 49        | 2700-04-101-0001-Other Maintenance Expense                                    | 139.95             | 34.22                   | 174.17          | 5.05                | 121.71             | 0.00          | 57.51         |
| 66.          |           | 4711-01-051-0111-Flood control projects(work) (NABARD aided project)          | 61.33              | 0.00                    | 61.33           | 15.33               | 24.06              | 0.00          | 52.60         |
| 67.          | 50        | 2702-03-103-0007-Other Maintenance Expenditure                                | 10.00              | 0.00                    | 10.00           | 1.50                | 3.81               | 0.00          | 7.69          |
| <b>Total</b> |           |                                                                               | <b>3,528.03</b>    | <b>400.88</b>           | <b>3,928.91</b> | <b>202.73</b>       | <b>3,107.36</b>    | <b>143.33</b> | <b>880.95</b> |

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

## Appendix-3.3

(Reference: Paragraph 3.3.4)

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

(₹ in crore)

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

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

## Appendix-3.4

(Reference: Paragraph 3.3.4)

### Cases of Re-appropriation on last day of financial year

(₹ in crore)

| Sl. No. | Grant No. and name                           | Letter no and date of Department |            | Letter no and date of approval by Finance Department |            | Amount |
|---------|----------------------------------------------|----------------------------------|------------|------------------------------------------------------|------------|--------|
|         |                                              | Letter no.                       | Date       | Letter no.                                           | Date       |        |
| 1.      | 01-Agriculture Department                    | 1184                             | 20.03.2020 | 435                                                  | 31.03.2020 | 0.28   |
| 2.      | 02-Animal and Fisheries Resources Department | 1091                             | 24.03.2020 | 453                                                  | 31.03.2020 | 0.70   |
| 3.      |                                              | 1094                             | 24.03.2020 | 456                                                  | 31.03.2020 | 0.13   |
| 4.      |                                              | 1095                             | 24.03.2020 | 457                                                  | 31.03.2020 | 0.08   |
| 5.      |                                              | 1096                             | 24.03.2020 | 458                                                  | 31.03.2020 | 0.58   |
| 6.      |                                              | 1097                             | 24.03.2020 | 459                                                  | 31.03.2020 | 0.32   |
| 7.      |                                              | 1098                             | 24.03.2020 | 460                                                  | 31.03.2020 | 0.01   |
| 8.      |                                              | 1099                             | 24.03.2020 | 461                                                  | 31.03.2020 | 0.15   |
| 9.      |                                              | 1100                             | 24.03.2020 | 462                                                  | 31.03.2020 | 0.07   |
| 10.     |                                              | 1101                             | 24.03.2020 | 463                                                  | 31.03.2020 | 0.10   |
| 11.     |                                              | 1102                             | 24.03.2020 | 464                                                  | 31.03.2020 | 0.13   |
| 12.     | 03-Building Construction Department          | 2542                             | 30.03.2020 | 477                                                  | 31.03.2020 | 15.00  |
| 13.     |                                              | 2276                             | 16.03.2020 | 476                                                  | 31.03.2020 | 0.40   |
| 14.     | 04-Cabinate Secretariat Department           | 27                               | 09.03.2020 | 498                                                  | 31.03.2020 | 0.02   |
| 15.     | 06-Election Department                       | 1002                             | 24.03.2020 | 499                                                  | 31.03.2020 | 1.77   |
| 16.     |                                              | 1003                             | 24.03.2020 | 500                                                  | 31.03.2020 | 0.03   |
| 17.     |                                              | 1004                             | 24.03.2020 | 501                                                  | 31.03.2020 | 11.17  |
| 18.     |                                              | 1005                             | 24.03.2020 | 502                                                  | 31.03.2020 | 10.53  |
| 19.     |                                              | 1006                             | 24.03.2020 | 503                                                  | 31.03.2020 | 3.26   |
| 20.     |                                              | 1007                             | 24.03.2020 | 504                                                  | 31.03.2020 | 0.18   |
| 21.     |                                              | 1008                             | 24.03.2020 | 505                                                  | 31.03.2020 | 3.25   |
| 22.     | 08-Art Culture and youth Department          | 717                              | 19.03.2020 | 465                                                  | 31.03.2020 | 0.05   |
| 23.     |                                              | 718                              | 19.03.2020 | 466                                                  | 31.03.2020 | 0.02   |
| 24.     |                                              | 719                              | 19.03.2020 | 467                                                  | 31.03.2020 | 0.22   |
| 25.     |                                              | 716                              | 19.03.2020 | 468                                                  | 31.03.2020 | 0.75   |
| 26.     | 09-Co-operative Department                   | 2883                             | 28.03.2020 | 452                                                  | 31.03.2020 | 0.98   |
| 27.     |                                              | 2879                             | 28.03.2020 | 448                                                  | 31.03.2020 | 1.09   |
| 28.     |                                              | 2882                             | 28.03.2020 | 451                                                  | 31.03.2020 | 0.14   |
| 29.     |                                              | 2881                             | 28.03.2020 | 450                                                  | 31.03.2020 | 0.03   |
| 30.     |                                              | 2880                             | 28.03.2020 | 449                                                  | 31.03.2020 | 0.68   |
| 31.     | 19- Environment and Forest Department        | 977                              | 05.03.2020 | 446                                                  | 31.03.2020 | 0.91   |
| 32.     | 20-Health Department                         | 354(1)                           | 13.03.2020 | 479                                                  | 31.03.2020 | 1.16   |
| 33.     |                                              | 424(1)                           | 23.03.2020 | 480                                                  | 31.03.2020 | 10.23  |
| 34.     |                                              | 355(1)                           | 13.03.2020 | 481                                                  | 31.03.2020 | 0.80   |
| 35.     |                                              | 419(1)                           | 23.03.2020 | 491                                                  | 31.03.2020 | 4.98   |
| 36.     |                                              | 360(1)                           | 13.03.2020 | 492                                                  | 31.03.2020 | 0.15   |
| 37.     |                                              | 418(1)                           | 23.03.2020 | 493                                                  | 31.03.2020 | 2.50   |
| 38.     |                                              | 435                              | 30.03.2020 | 445                                                  | 31.03.2020 | 0.11   |



| Sl. No. | Grant No. and name                    | Letter no and date of Department |            | Letter no and date of approval by Finance Department |            | Amount        |
|---------|---------------------------------------|----------------------------------|------------|------------------------------------------------------|------------|---------------|
|         |                                       | Letter no.                       | Date       | Letter no.                                           | Date       |               |
| 39.     | 20-Health Department                  | 359                              | 13.03.2020 | 497                                                  | 31.03.2020 | 1.25          |
| 40.     |                                       | 420                              | 23.03.2020 | 482                                                  | 31.03.2020 | 1.18          |
| 41.     |                                       | 421                              | 23.03.2020 | 483                                                  | 31.03.2020 | 1.20          |
| 42.     |                                       | 357                              | 13.03.2020 | 484                                                  | 31.03.2020 | 2.02          |
| 43.     |                                       | 423                              | 23.03.2020 | 485                                                  | 31.03.2020 | 4.84          |
| 44.     |                                       | 399                              | 20.03.2020 | 486                                                  | 31.03.2020 | 5.53          |
| 45.     |                                       | 361                              | 13.03.2020 | 488                                                  | 31.03.2020 | 0.15          |
| 46.     |                                       | 353                              | 13.03.2020 | 489                                                  | 31.03.2020 | 2.30          |
| 47.     |                                       | 358                              | 13.03.2020 | 490                                                  | 31.03.2020 | 1.02          |
| 48.     | 25-Information Technology Department  | 261                              | 25.02.2020 | 474                                                  | 31.03.2020 | 0.09          |
| 49.     | 26-Labour Resource Department         | 318                              | 27.03.2020 | 444                                                  | 31.03.2020 | 0.21          |
| 50.     | 32-Legislature                        | 1292                             | 31.03.2020 | 494                                                  | 31.03.2020 | 0.09          |
| 51.     | 33- General Administration Department | 4168                             | 31.03.2020 | 469                                                  | 31.03.2020 | 0.02          |
| 52.     |                                       | 4166                             | 31.03.2020 | 471                                                  | 31.03.2020 | 0.01          |
| 53.     | 43- Science and Technology Department | 1067                             | 18.03.2020 | 472                                                  | 31.03.2020 | 0.11          |
| 54.     | 49- Water Resources Department        | 294                              | 20.03.2020 | 443                                                  | 31.03.2020 | 0.07          |
| 55.     |                                       | 293                              | 20.03.2020 | 442                                                  | 31.03.2020 | 0.16          |
| 56.     |                                       | 292                              | 20.03.2020 | 441                                                  | 31.03.2020 | 0.42          |
| 57.     |                                       | 291                              | 20.03.2020 | 440                                                  | 31.03.2020 | 4.00          |
| 58.     |                                       | 290                              | 20.03.2020 | 439                                                  | 31.03.2020 | 4.00          |
| 59.     |                                       | 289                              | 20.03.2020 | 438                                                  | 31.03.2020 | 5.05          |
|         | <b>Total</b>                          |                                  |            |                                                      |            | <b>106.67</b> |

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

## Appendix-3.5

(Reference: Paragraph 3.3.5)

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

(₹ in crore)

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

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

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

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

## Appendix-3.6

(Reference: Paragraph 3.3.5)

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

(₹ in crore)

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

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

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

## Appendix-3.7

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

(₹ in crore)

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

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

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



## Appendix-3.8

(Reference: Paragraph 3.4)

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

(₹ in crore)

| Sl. No. | Grant No. | Head of accounts and description                                                                              | Total provision unutilised |
|---------|-----------|---------------------------------------------------------------------------------------------------------------|----------------------------|
| (1)     | (2)       | (3)                                                                                                           | (4)                        |
| 1.      | 01        | 2435-60-101-0101-Interest Grant on Agriculture Debt                                                           | 14.55                      |
| 2.      |           | 4401-00-051-0101-Establishment of Agriculture Office Buildings                                                | 16.60                      |
| 3.      |           | 6401-00-190-0002-Loans to Bihar State Agriculture Industry Development Corporation                            | 126.91                     |
| 4.      | 02        | 2403-00-106-0212-National Cattle Management                                                                   | 11.21                      |
| 5.      |           | 2403-00-106-0213-National Agricultural Development Scheme                                                     | 11.06                      |
| 6.      | 03        | 4059-80-051-0116-Construction of Governor House Building                                                      | 11.80                      |
| 7.      |           | 4225-04-051-0103-Minority Residential School                                                                  | 12.00                      |
| 8.      |           | 4406-01-051-0101-Forestry College                                                                             | 40.00                      |
| 9.      |           | 4408-02-101-0102-Construction of food storage godown (NABARD)                                                 | 34.66                      |
| 10.     | 04        | 2070-00-001-0107-Bihar Development Mission                                                                    | 150.00                     |
| 11.     | 09        | 2425-00-107-0106-Managerial grant for procurement work                                                        | 50.00                      |
| 12.     |           | 2425-00-108-0415-Integrated Co-operative Development Project                                                  | 22.58                      |
| 13.     |           | 2425-00-108-0419- Establishment of Agriculture equipment banks in Primary Agriculture Credit Societies (PACS) | 423.15                     |
| 14.     |           | 4425-00-051-0203-Rashtriya Krishi Vikash Yojana (RKVY) (ACA)                                                  | 63.02                      |
| 15.     |           | 4425-00-108-0465-Integrated Co-operative Development Project                                                  | 20.11                      |
| 16.     |           | 6425-00-108-0419-Establishment of Agriculture equipment banks in Primary Agriculture Credit Societies (PACS)  | 423.15                     |
| 17.     | 10        | 4801-05-190-0208-Backward Region Grant Fund (BRGF State Component for BSPTCL)                                 | 138.00                     |
| 18.     |           | 4801-05-190-0209-Backward Region Grant Fund (BRGF State Component for SBPDCL)                                 | 623.33                     |
| 19.     |           | 4801-05-190-0210-Backward Region Grant Fund (BRGF State Component for NBPDC)                                  | 630.00                     |
| 20.     | 11        | 2225-03-277-0215-Pre Entrance Scholarship.                                                                    | 92.90                      |
| 21.     | 12        | 2054-00-098-0001-Local Fund Audit                                                                             | 32.27                      |
| 22.     |           | 4058-00-103-0101-Machinery and Equipment Modernisation Scheme for Government Press, Gulzarbagh                | 12.00                      |
| 23.     |           | 5475-00-800-0101-Contribution to the share capital of State Government to Kshetriya Gramin Bank Investment    | 63.59                      |
| 24.     | 13        | 2049-03-117-0001-Interest on Contributory pension plan for Government employee.                               | 10.00                      |
| 25.     | 15        | 2071-01-106-0001-Due contribution to Judges of High Court under Article 290 of the Constitution of India      | 12.08                      |
| 26.     |           | 2071-01-197-0001-Contribution under retired pension benefit scheme of Teacher                                 | 33.39                      |
| 27.     |           | 2071-01-198-0001-Contribution under retired pension benefit scheme of Teacher                                 | 38.01                      |
| 28.     | 16        | 2515-00-789-0513-Panchayati Raj System and Human Resources Development (EAP)                                  | 15.00                      |
| 29.     |           | 2515-00-789-0214-National Rural Swaraj Campaign (RGSA)                                                        | 12.06                      |
| 30.     |           | 2515-00-198-0215-National Rural Swaraj Campaign (RGSA)                                                        | 62.75                      |

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

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

(Source: Detailed Appropriation Accounts, 2019-20)

## Appendix-3.9

(Reference: Paragraph 3.4.4)

### Rush of Expenditure in the month of March 2020

(₹ in crore)

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

(Source: Finance Accounts 2019-20)

## Appendix-3.10

(Reference: Paragraph 3.4.4)

### Hundred per cent Expenditure incurred in March 2020

(₹ in crore)

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

(Source: Appropriation Accounts 2019-20)

## Appendix-3.11

(Reference: Paragraph 3.4.5)

### Withdrawals from Contingency fund for non-contingent expenditure

(₹ in crore)

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

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

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

## Appendix-3.12

(Reference: Paragraph 3.5.1)

### Unnecessary Supplementary Provision (Grant No. 16)

(₹ in crore)

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

(Source: Appropriation Accounts 2019-20)



## Appendix-3.13

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

(₹ in crore)

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

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

## Appendix-3.14

(Reference: Paragraph 3.5.1)

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

(₹ in crore)

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

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

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

## Appendix-3.15

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

(₹ in crore)

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

(Source: Data furnished by the Panchayati Raj Department)

## Appendix-3.16

(Reference: Paragraph 3.5.1)

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

(₹ in crore)

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

(Source: Data furnished by the Panchayati Raj Department)

## Appendix-3.17

(Reference: Paragraph 3.5.2)

### Unnecessary Supplementary Provision (Grant No. 51)

(₹ in crore)

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

(Source: Detailed Appropriation Accounts 2019-20)

## Appendix-3.18

(Reference: Paragraph 3.5.2)

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

(₹ in crore)

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

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



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

(Source: Information furnished by the Social Welfare Department)

## Appendix-3.19

(Reference: Paragraph 3.5.2)

### Arrear of Utilisation Certificate (Grant No. 51)

(₹ in crore)

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

(Source: Information furnished by the Social Welfare Department)

## Appendix-3.20

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

(₹ in crore)

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

(Source: Information furnished by the Social Welfare Department)

## Appendix-4.1

(Reference: Paragraph 4.2)  
Pending payment on Incomplete Projects

(₹ in crore)

| Sl. No. | Name of the project / works                                                                                                          | Estimated cost of work/date of sanction | Year of commencement | Target year of completion | Physical progress of work (in per cent) | Expenditure during the year | Progressive expenditure to the end of the year | Pending payments | Revised cost, if any/ date of revision # | Cost of balance work adjusted to inflation |
|---------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------|---------------------------|-----------------------------------------|-----------------------------|------------------------------------------------|------------------|------------------------------------------|--------------------------------------------|
| 1.      | Renovation of Pacharaha Shivnarayan Bigha Ahar/Pyne Irrigation System in Nawada District                                             | 338.45                                  | 2018-19              | 2019-20                   | 62                                      | 118.97                      | 152.81                                         | 185.64           | **                                       | **                                         |
| 2.      | Residual Work for Construction of Mandai Weir, Afflux Bund, Guide Bundh Head Regulator its Distribution System in Jehanabad District | 23,283.82                               | 2017-18              | 2019-20                   | 28                                      | 285.00                      | 3,010.37                                       | 8,244.32         | **                                       | **                                         |
| 3.      | Renovation of Jagarnath Main Pyne and its System Tetariya and Kanchanpur Pyne in Aurangabad District                                 | 393.57                                  | 2018-19              | 2019-20                   | 44                                      | 190.30                      | 190.30                                         | 152.07           | **                                       | **                                         |
| 4.      | Renovation of Belanaginiya Ahar/ Pyne in Gaya District                                                                               | 592.68                                  | 2018-19              | 2019-20                   | 62                                      | 230.13                      | 289.25                                         | 303.43           | **                                       | **                                         |
| 5.      | Renovation of Sondiha Aanti in Gaya District                                                                                         | 502.81                                  | 2019-20              | 2019-20                   | 86                                      | 124.3                       | 124.3                                          | 378.5            | **                                       | **                                         |
| 6.      | Renovation of Rupaspur Pali Ahar/ Pyne in Gaya District                                                                              | 367.07                                  | 2019-20              | 2019-20                   | 72                                      | 1.70                        | 1.70                                           | 365.37           | **                                       | **                                         |
| 7.      | Renovation of Khatnahi Pokhar in Gaya District                                                                                       | 139.57                                  | 2019-20              | 2019-20                   | 80                                      | 0.000                       | 0.000                                          | 139.57           | **                                       | **                                         |
| 8.      | Renovation & Restoration of Babhanlai Ahar Pyne Scheme in Patna District                                                             | 119.39                                  | 2019-20              | 2019-20                   | 70                                      | **                          | **                                             | 109.78           | **                                       | 109.78                                     |
| 9.      | Renovation of Navhi Ahar Pyne Scheme in Patna District                                                                               | 273.41                                  | 2019-20              | 2019-20                   | 75                                      | 12.47                       | 12.47                                          | 238.96           | **                                       | 238.96                                     |
| 10.     | Renovation of Tiskhora Ahar Pyne Scheme in Patna District                                                                            | 426.16                                  | 2019-20              | 2019-20                   | 70                                      | **                          | **                                             | 391.70           | **                                       | 391.7                                      |
| 11.     | Renovation & Restoration of Nanauri Ahar Pyne Scheme in Patna District                                                               | 250.33                                  | 2019-20              | 2019-20                   | 70                                      | 12.83                       | 12.83                                          | 217.79           | **                                       | 217.79                                     |
| 12.     | Renovation of Daulatpur Simri Pond Scheme in Patna District                                                                          | 103.79                                  | 2019-20              | 2019-20                   | 70                                      | **                          | **                                             | 94.96            | **                                       | 94.97                                      |
| 13.     | Renovation of Naharpur (Nisarpura) Kurkuri Ahar Pyne Scheme in Patna District                                                        | 109.09                                  | 2019-20              | 2019-20                   | 85                                      | **                          | **                                             | 100.24           | **                                       | 100.24                                     |

| Sl. No. | Name of the project / works                                                                                                                                                                           | Estimated cost of work/date of sanction | Year of commencement | Target year of completion | Physical progress of work (in per cent) | Expenditure during the year | Progressive expenditure to the end of the year | Pending payments | Revised cost, if any/ date of revision # | Cost of balance work adjusted to inflation |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------|---------------------------|-----------------------------------------|-----------------------------|------------------------------------------------|------------------|------------------------------------------|--------------------------------------------|
| 14.     | Renovation of Fatehpur Karha Ahar Scheme in Patna District                                                                                                                                            | 112.91                                  | 2019-20              | 2019-20                   | 70                                      | **                          | **                                             | 97.31            | **                                       | 97.31                                      |
| 15.     | Renovation of Barni Ahar Pyne Scheme in Patna District                                                                                                                                                | 109.53                                  | 2019-20              | 2019-20                   | 50                                      | **                          | **                                             | 100.59           | **                                       | 100.59                                     |
| 16.     | Renovation of Netar Ahar Pyne Scheme in Patna District                                                                                                                                                | 229.31                                  | 2019-20              | 2019-20                   | 85                                      | 56.29                       | 56.29                                          | 154.68           | **                                       | 154.68                                     |
| 17.     | Renovation of Bara Ahar Pyne Scheme in Patna District                                                                                                                                                 | 137.87                                  | 2019-20              | 2019-20                   | 60                                      | **                          | **                                             | 125.85           | **                                       | 125.85                                     |
| 18.     | Renovation of Deora Ahar Pyne Scheme in Patna District                                                                                                                                                | 130.36                                  | 2019-20              | 2019-20                   | 70                                      | 22.71                       | 22.71                                          | 96.34            | **                                       | 96.34                                      |
| 19.     | Renovation of Deokuli Ahar Pyne Scheme in Patna District                                                                                                                                              | 271.95                                  | 2019-20              | 2019-20                   | 70                                      | 40.33                       | 40.33                                          | 209.58           | 0.00                                     | 209.58                                     |
| 20.     | Renovation of Bahuara Ahar Pyne Scheme in Patna District                                                                                                                                              | 152.83                                  | 2019-20              | 2019-20                   | 80                                      | 37.4                        | 37.4                                           | 101.85           | 0.00                                     | 101.85                                     |
| 21.     | Renovation of Bakarpur Ahar Pyne Scheme in Patna District                                                                                                                                             | 430.15                                  | 2019-20              | 2019-20                   | 70                                      | 19.63                       | 19.63                                          | 375.70           | 0.00                                     | 375.70                                     |
| 22.     | Renovation of Kawn Weir in Sasaram District                                                                                                                                                           | 1790                                    | 2017-18              | 2019-20                   | 82                                      | 1,053.88                    | 412.08                                         | 412.08           | **                                       | **                                         |
| 23.     | Restoration and Lining work of Sone Western Link Canal in Sone Barrage Circle, Dehri in Sasaram District                                                                                              | 149                                     | 2017-18              | 2019-20                   | 66                                      | 33.15                       | 144.25                                         | 84.75            | 229.00<br>dt.27/02/19                    | **                                         |
| 24.     | Renovation of Surajgarha Pump Canal Scheme of Surajgarha Block, Lakhisarai District                                                                                                                   | 1218                                    | 2018-19              | 2019-20                   | 75                                      | 1,060.22                    | 1,260.22                                       | 356.63           | 399.07<br>dt.20/09/19                    | **                                         |
| 25.     | Construction of Renovation of Salempur Kharmpur Pyne to Ensure Irrigation System under Gram Panchayat Salempur East, Salempur West, Gopalpur and Zakarpura of Surajgarha Block in Lakhisarai District | 1390                                    | 2018-19              | 2019-20                   | 80                                      | 770.80                      | 870.80                                         | 565.83           | 47.08<br>dt.20/09/19                     | **                                         |
| 26.     | National Water Quality Sub Mission work in Gaya                                                                                                                                                       | 873.00                                  | 2018-19              | 2019-20                   | 27                                      | **                          | 236.20                                         | 636.80           | **                                       | **                                         |
| 27.     | Construction of District Transport office, Madhepura                                                                                                                                                  | 131.83                                  | 2018-19              | 2019-20                   | 49                                      | 19.31                       | 63.96                                          | 32.13            | **                                       | **                                         |
| 28.     | Construction of Jila Apurti Shrinkhla building Madhepura                                                                                                                                              | 113.22                                  | 2019-20              | 2019-20                   | 28                                      | 31.31                       | 31.31                                          | 81.92            | **                                       | **                                         |

| Sl. No. | Name of the project / works                                                                                                            | Estimated cost of work/date of sanction | Year of commencement | Target year of completion | Physical progress of work (in per cent) | Expenditure during the year | Progressive expenditure to the end of the year | Pending payments | Revised cost, if any/ date of revision # | Cost of balance work adjusted to inflation |
|---------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------|---------------------------|-----------------------------------------|-----------------------------|------------------------------------------------|------------------|------------------------------------------|--------------------------------------------|
| 29.     | Campus Development, Landscaping, Horticulture & Connecting Bridge work for extension of Patna High Court.                              | 1,320.78                                | 2019-20              | 2019-20                   | 71                                      | 943.44                      | 943.44                                         | 377.34           | **                                       | **                                         |
| 30.     | Construction of Boundary wall, Main Gate with Guard room, in Senior Judicial Officer's residence at 42, Harding Road, Patna            | 136.81                                  | 2019-20              | 2019-20                   | 37                                      | 50.00                       | 50.00                                          | 86.81            | **                                       | **                                         |
| 31.     | Construction work of Information Technology Center building Chautham in Khagariya                                                      | 740.79                                  | 2017-18              | 2019-20                   | 79                                      | 4.68                        | 4.68                                           | 1.24             | **                                       | **                                         |
| 32.     | Construction of Panchayat Sarkar Bhawan in Kerop & Dahajee in Aurangabad                                                               | 255.3                                   | 2018-19              | 2019-20                   | 70                                      | 16.35                       | 156.41                                         | 89.82            | **                                       | **                                         |
| 33.     | Construction of Panchayat Sarkar Bhawan in (i) Kosut Panchayat in Block Dhanrua & (ii) Vijaypura Panchayat in Block Dhanarua, in Patna | 280.66                                  | 2018-19              | 2019-20                   | 51                                      | 51.24                       | 103.02                                         | 177.63           | **                                       | **                                         |
| 34.     | Construction of Panchayat Sarkar Bhawan in Sarkar Panchayat in Block Danapur, (World Bank Endorsed) in Patna                           | 129.87                                  | 2018-19              | 2019-20                   | 58                                      | 47.32                       | 75.57                                          | 54.30            | **                                       | **                                         |
| 35.     | Panchayat Sarkar Bhawan in (I) Terrah Panchayat in Block Akodhi Gola, Sasaram, in Rohtas                                               | 144                                     | 2018-19              | 2019-20                   | 30                                      | 43.92                       | 43.92                                          | 100.07           | **                                       | **                                         |
| 36.     | Rohtas Garh Panchayat in Block Rohtas                                                                                                  | 144                                     | 2018-19              | 2019-20                   | 30                                      | 44.43                       | 44.43                                          | 99.57            | **                                       | **                                         |
| 37.     | Panchayat Sarkar bhawan in (I) Yadunathpur Panchayat in Block Nauhata, Sasaram, in Rohtas                                              | 144                                     | 2018-19              | 2019-20                   | 25                                      | 32.63                       | 32.63                                          | 111.3            | **                                       | **                                         |
| 38.     | Construction of Kabristan Boundary Wall Madpa Tahid Panchayat Pathahi Block Baigania, in Sitamarhi                                     | 107.94                                  | 2019-20              | 2019-20                   | 70                                      | 74.36                       | 74.36                                          | 3.32             | **                                       | **                                         |

| Sl. No. | Name of the project / works                                                                                                                                                                                                                           | Estimated cost of work/date of sanction | Year of commencement | Target year of completion | Physical progress of work (in per cent) | Expenditure during the year | Progressive expenditure to the end of the year | Pending payments | Revised cost, if any/ date of revision # | Cost of balance work adjusted to inflation |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------|---------------------------|-----------------------------------------|-----------------------------|------------------------------------------------|------------------|------------------------------------------|--------------------------------------------|
| 39.     | Widening & Strengthening of Motipur Chowk - Bherokhera - Imli Chowk - Silaut - Gandak Bandh in km 0.00 to 13.600 under SBD, in Samastipur for the year 2018 - 2019                                                                                    | 1,873.38                                | 2018-19              | 2019-20                   | 38                                      | 72.36                       | 713.72                                         | 1,159.65         | **                                       | **                                         |
| 40.     | Widening & Strengthening of Patel Chowk NH - 103 to Basaria NH - 28 under SBD, in Samastipur for the year 2018 - 2019                                                                                                                                 | 1,251.63                                | 2018-19              | 2019-20                   | 59                                      | 93.93                       | 742.90                                         | 508.72           | **                                       | **                                         |
| 41.     | Widening & Strengthening with drain, Hard shouldering and CD Work of Kotwali Chowk - Shastri Chowk - Mangal Bazar - Subhash Chowk - Naya Gaon - ITC Majdora Gate - Kala Pathar Chowk Road, (CH 0 - 4.18) Total 4.18 km for the year 2018 - 19, Munger | 1,064.00                                | 2018-19              | 2019-20                   | 85                                      | 747.30                      | 900.80                                         | 163.19           | **                                       | **                                         |
| 42.     | Widening & Strengthening with drain, Hard shouldering and CD Work of Lallu Pokhar Tinbatiya - Bhagat Singh Chowk - Kotwali Chowk Shivala - South Quil Gate Munger Road (CH 0 - 3.90) Total 3.90 Km, in Munger for the year 2018 - 19                  | 870                                     | 2018-19              | 2019-20                   | 84                                      | 616.90                      | 737.87                                         | 132.13           | **                                       | **                                         |
| 43.     | Widening & Strengthening with drain, Hard shouldering CD Work of North Quila Gate - Law College - ITC Park - Purab Sarai - Munger Bariyarpur Link Road (CH 0 - 3.84) Total 3.84 Km in Munger for the year 2018 - 19                                   | 594.54                                  | 2018-19              | 2019-20                   | 80                                      | 451.17                      | 479.05                                         | 115.49           | **                                       |                                            |

| Sl. No.      | Name of the project / works                                                                                                                                                                                                     | Estimated cost of work/date of sanction | Year of commencement | Target year of completion | Physical progress of work (in per cent) | Expenditure during the year | Progressive expenditure to the end of the year | Pending payments               | Revised cost, if any/ date of revision # | Cost of balance work adjusted to inflation |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------|---------------------------|-----------------------------------------|-----------------------------|------------------------------------------------|--------------------------------|------------------------------------------|--------------------------------------------|
| 44.          | Widening & Strengthening with drain, Hard shouldering and CD Work of Chua Bagh Mahavir Mandir - Kasim Bazar - Khoja Bazar - Bindwara More (Munger - Jamalpur Road) (CH 0 - 2.00) Total 2.00 Km in Munger for the year 2018 - 19 | 498.82                                  | 2019-20              | 2019-20                   | 45                                      | 224.03                      | 224.03                                         | 274.79                         | **                                       | **                                         |
| 45.          | Widening & Strengthening of road from Palasi NH 57 to Jumman Chowk Forbesganj in Araria for the year 2017 - 2018                                                                                                                | 1,031.65                                | 2018-19              | 2019-20                   | 43                                      | 301.76                      | 444.3                                          | 587.35                         | **                                       | **                                         |
| 46.          | Widening & Strengthening of road from Chandani Chowk to Godhi Chowk in Araria for the year 2017 - 2018                                                                                                                          | 2,263.37                                | 2018-19              | 2019-20                   | 41                                      | 945.48                      | 945.48                                         | 1317.89                        | **                                       | **                                         |
| 47.          | Widening & Strengthening with Maintenance work of Bhagapatti - Samaur Bankata via Kateya Bazar Km 0.00 to Km 7.705 in Gopalganj for the year 2017 - 2018                                                                        | 2,077.00                                | 2018-19              | 2019-20                   | 31                                      | 26.62                       | 641.38                                         | 1435.62                        | **                                       | **                                         |
| 48.          | Widening & Strengthening Work Ramgarh - Barora Road in km 0 to 7.255 in Bhabua                                                                                                                                                  | 1,706.61                                | 2018-19              | 2019-20                   | 82                                      | 0                           | 1,402.41                                       | 304.2                          | **                                       | **                                         |
| 49.          | Construction of road from MMGSY Bankatia to Lohati Harizan Tola                                                                                                                                                                 | 121.23                                  | 2018-19              | 2019 - 20                 | 47                                      | 57.72                       | 57.72                                          | 63.51                          | **                                       | **                                         |
| <b>Total</b> |                                                                                                                                                                                                                                 |                                         |                      |                           |                                         |                             |                                                | <b>12380.43 (123.80 crore)</b> |                                          |                                            |

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



## Appendix-4.2

(Reference: Paragraph 4.10)

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

(₹ in crore)

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

(Source: Finance Accounts 2019-20)

## Appendix-4.3

(Reference: Paragraph 4.10)

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

(₹ in crore)

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

(Source: Finance Accounts 2019-20)

## Appendix-4.4

(Reference: Paragraph 4.15)

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

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

(Source: Data compiled by Audit Office)

## Appendix-4.5

(Reference: Paragraph 4.16)

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

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

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

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

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

## Appendix-4.6

(Reference: Paragraph 4.16)

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

(₹ in crore)

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

| Sl. No. | Name of PSUs                                                            | Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears |                |                |               |                |                 |                                          |                           |
|---------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------|----------------|---------------|----------------|-----------------|------------------------------------------|---------------------------|
|         |                                                                         | Equity                                                                                                     | Loans          | Guarantee      | Capital Grant | Subsidy        | Total           | Years from which accounts are in arrears | No. of Accounts in Arrear |
|         | <b>C. NON-WORKING GOVERNMENT COMPANIES</b>                              |                                                                                                            |                |                |               |                |                 |                                          |                           |
| 1.      | Bihar State Fruits & Vegetables Development Corporation Limited.        | 0.00                                                                                                       | 1.00           | 0.00           | 0.00          | 0.00           | 1.00            | 2015-16                                  | 5                         |
| 2.      | Bihar State Industrial Development Corporation Limited                  | 0.00                                                                                                       | 5.00           | 0.00           | 0.00          | 0.00           | 5.00            | 2009-10                                  | 11                        |
| 3.      | Bihar State Construction Corporation Limited                            | 0.00                                                                                                       | 2.28           | 0.00           | 0.00          | 0.00           | 2.28            | 2003-04                                  | 17                        |
| 4.      | Bihar State Mineral Development Corporation Limited                     | 0.00                                                                                                       |                | 0.00           | 11.00         | 0.00           | 11.00           | 2001-02                                  | 19                        |
| 5.      | Bihar state Forest Development Corporation Limited                      | 0.00                                                                                                       | 3.12           | 0.00           | 0.00          | 0.00           | 3.12            | 2001-02                                  | 19                        |
| 6.      | Bihar Rajya MatasyaVikas Nigam Limited                                  | 1.25                                                                                                       | 5.63           | 0.00           | 0.26          | 0.00           | 7.14            | 1993-94                                  | 27                        |
| 7.      | Bihar State Export Corporation Limited                                  | 0.00                                                                                                       | 2.21           | 0.00           | 0.00          | 0.08           | 2.29            | 1992-93                                  | 28                        |
| 8.      | Bihar State Small Industries Corporation Limited                        | 0.00                                                                                                       | 1.66           | 0.00           | 0.00          | 2.47           | 4.13            | 1991-92                                  | 29                        |
| 9.      | Bihar State Textile Corporation Limited                                 | 5.80                                                                                                       | 2.74           | 0.00           | 0.00          | 0.00           | 8.54            | 1988-89                                  | 32                        |
| 10.     | Bihar State Pharmaceuticals & Chemical Development Corporation Limited. | 12.92                                                                                                      | 6.30           | 0.00           | 0.00          | 0.00           | 19.22           | 1986-87                                  | 34                        |
| 11.     | Bihar State Sugar Corporation Limited                                   | 11.21                                                                                                      | 365.32         | 0.00           | 0.00          | 197.93         | 574.46          | 1985-86                                  | 35                        |
| 12.     | Bihar State Handloom & Handicrafts Corporation Limited.                 | 3.72                                                                                                       | 0.25           | 0.00           | 0.00          | 0.48           | 4.45            | 1984-85                                  | 36                        |
| 13.     | Bihar Hill Area Lift Irrigation Corporation Limited                     | 5.22                                                                                                       | 18.78          | 0.00           | 0.00          | 55.41          | 79.41           | 1983-84                                  | 37                        |
| 14.     | Bihar State Leather Industries Development Corporation Limited          | 12.26                                                                                                      | 43.18          | 0.00           | 0.00          | 0.00           | 55.44           | 1983-84                                  | 37                        |
| 15.     | Bihar State Water Development Corporation Limited                       | 5.00                                                                                                       | 154.33         | 0.00           | 0.00          | 0.00           | 159.33          | 1979-80                                  | 41                        |
| 16.     | Bihar scooter Limited                                                   | 0.00                                                                                                       | 6.09           | 0.00           | 0.00          | 0.00           | 6.09            | 1977-78                                  | 43                        |
|         | <b>Total C</b>                                                          | <b>57.38</b>                                                                                               | <b>617.89</b>  | <b>0.00</b>    | <b>11.26</b>  | <b>256.37</b>  | <b>942.90</b>   |                                          | <b>450</b>                |
|         | <b>Total (A+B+C)</b>                                                    | <b>342.63</b>                                                                                              | <b>2705.97</b> | <b>7814.27</b> | <b>561.36</b> | <b>7447.91</b> | <b>18872.14</b> |                                          | <b>555</b>                |

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



## Appendix-4.7

(Reference: Paragraph 4.16)

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

(₹ in crore)

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

(Source: Data compiled by Audit Office)