



**Report of the
Comptroller and Auditor General of India
on
STATE FINANCES
for the year ended 31 March 2017**



Government of Bihar
Report No. 3 of the year 2018

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PREFACE

This Report on the finances of the Government of Bihar (GoB) has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution.

This Report intends to assess the financial performance of the State during 2016-17 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2016, the Fourteenth Finance Commission (FFC) Report and the Budget Estimates of 2016-17. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of the Bihar Government's fiscal position as on 31 March 2017. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

Chapter-II is based on the audit of Appropriation Accounts and gives grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter-III is an inventory of the GoB's compliance to various reporting requirements and financial rules.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

The gist of important findings of this report is given below:

- While revenue receipts, revenue expenditure and capital expenditure, as a percentage of GSDP, have increased in 2016-17 when compared to 2012-13 even after accounting for inflation, their rate of growth reduced in 2016-17. The rate of growth of capital formation, in particular, was substantially lower.
- The State has not achieved revenue surplus and ratio of outstanding debt to GSDP targets of the budget estimates 2016-17, XIV Finance Commission and Bihar Fiscal Responsibility and Budget Management Act.
- The primary deficit of the State increased from ₹ 2,117 crore (2012-13) to ₹ 8,288 crore during 2016-17 indicating that non-debt receipts were increasingly insufficient to meet the primary expenditure of the State.
- Revenue receipts in 2016-17 grew by ₹ 9,462 crore (10 *per cent*) over 2015-16, but were lower than the budget estimates by ₹ 19,005 crore.
- Revenue expenditure in 2016-17 increased by ₹ 11,149 crore (13 *per cent*) over 2015-16, but was lower than the budget estimates by ₹ 15,176 crore.

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- Capital expenditure in 2016-17 increased by ₹ 3,242 crore (14 *per cent*) over 2015-16, but was lower than the budget estimates by ₹ 7,547 crore.
- The States' own revenues which had been growing year on year suffered a drop of ₹ 1,490 crore in 2016-17 primarily because of reduction in revenue of ₹ 3,112 crore due to imposition of prohibition. By the same token, the expenditure on State Excise increased from ₹ 49.63 crore in 2015-16 to ₹ 91.96 crore in 2016-17, primarily due to increase in enforcement activities.
- As of March 2017, arrears of revenue amounting to ₹ 6,327.12 crore were outstanding, out of which, ₹ 801.75 crore has been outstanding for more than five years.
- Committed expenditure of the Government under Revenue head mainly consisted of interest payments (₹ 8,190.70 crore), expenditure on salaries and wages (₹ 15,784.04 crore), pensions (₹ 12,514.52 crore) and subsidies (₹ 8,757.44 crore). Committed expenditure (₹ 45,246.70 crore) constituted a major component of revenue expenditure and consumed 74 *per cent* of the non-plan revenue expenditure (₹ 61,189 crore).
- The ratio of development expenditure, social services expenditure and education services expenditure to aggregate expenditure was higher than the average for the General category States. However, the share of education in aggregate expenditure dropped in 2016-17 over the five year period, while the share of health to aggregate expenditure is less than the average for General category states.
- The gap in cost recovery (31 *per cent*) is more than that of the neighbouring States *i.e.*, Jharkhand (8.47 *per cent*), Uttar Pradesh (20 *per cent*), Madhya Pradesh (-49 *per cent*) and Chhattisgarh (-87 *per cent*), indicating that the State has a long way to go.
- During 2012-17, the State Government incurred a loss of ₹ 2,190.50 crore on account of difference between the Government's borrowing cost and the return on investment in various entities. The return on investment in non-working PSUs cannot be estimated.
- Interest in arrears on Loans and advances to various entities has increased over the years and was ₹ 6,652.60 crore as of 31 March 2017.
- The percentage of net funds available to receipts under public debt during 2016-17 was 19.15 *per cent* compared to 25.75 *per cent* in Uttar Pradesh, 30.54 *per cent* in Madhya Pradesh, 32.43 *per cent* in Jharkhand and 25.44 *per cent* in Chhattisgarh.
- Out of total grants/appropriations (₹ 1,69,351.63 crore) in 2016-17, ₹ 41,353.31 crore (24.42 *per cent*) was saved. Significant savings of ₹ 1,000 crore and above and more than 20 *per cent* of total provision occurred in 11 departments aggregating to ₹ 26,316.01 crore (38.07 *per cent*) during 2016-17. In 11 cases involving 10 grants there were persistent savings ranging between ₹ 72.52 crore and ₹ 3,350.96 crore

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(11.39 *per cent* to 69.33 *per cent* of total provision) during the preceding five years. In 46 cases, involving 37 grants/appropriations, supplementary provisions of ₹ 11,677.83 crore (₹ 10 lakh and more in each case) proved unnecessary as expenditure was not even up to level of original provision.

- Out of total savings of ₹ 41,353.31 crore, only ₹ 29,771.11 crore was surrendered and ₹ 11,582.20 crore (28.01 *per cent* of total savings) lapsed during the year. Further, ₹ 18,552.67 crore (62.32 *per cent* of total surrenders during the year) was surrendered on the last working day of March 2017. There was cent per cent surrender of funds (more than ₹ five lakh in each case) in 186 head of accounts under 35 grants/appropriations (total ₹ 3,421.66 crore).
- The State Legislature is yet to regularise excess expenditure of ₹ 807.36 crore over provisions incurred during 1977-78 to 2015-16. There was no excess expenditure in 2016-17.
- During 2016-17, 17 departments incurred expenditure of ₹ 19,036.99 crore (68.63 *per cent* of their total expenditure of ₹ 27,738.38 crore) during the last quarter. Of this, ₹ 14,175.07 crore (51.10 *per cent* of their total expenditure) was incurred in March 2017.
- The corpus of the State's Contingency Fund (₹ 350 crore) has been regularly enhanced, on temporary basis, year after year. In 2016-17, the State Legislature temporarily increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 5,787.85 crore. Compared to this, the Contingency Fund of India is ₹ 500 crore. During 2016-17, the State Government made 136 withdrawals amounting to ₹ 4,416.63 crore from the Contingency Fund. Out of these, 61 withdrawals amounting to ₹ 2,726.35 crore (61.73 *per cent*) were made for meeting non-contingent expenditure, violating Constitutional provisions.
- HoDs did not reconcile receipts of ₹ 25,430.49 crore and expenditure of ₹ 1,00,816.53 crore under 26 receipt and 87 expenditure major heads respectively with the books of the AG (A&E), Bihar during 2016-17.
- The accounts of 21 working PSUs/ Corporations (142 accounts) and 44 non-working PSUs/ Corporations (1,029 accounts) are in arrears from one to 40 years.
- Utilisation Certificates (UCs) of ₹ 35,677.41 crore (2,107 UCs) were outstanding as on March 2017 against grants-in-aid bills drawn by 32 departments.
- ₹ 4,750.52 crore drawn on 15,575 Abstract Contingent (AC) bills remained outstanding as of March 2017 due to delays in submission of Detailed Contingent (DC) bills. This includes 888 AC bills amounting to ₹ 533.07 crore (29.47 *per cent*) which was drawn in March 2017 alone, of which 151 AC bills (₹ 43.52 crore) were drawn on the last day of the financial year.

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- Temporary advances and Imprest of ₹ 161.00 crore drawn by eight departments/ organisations are pending adjustment from 1985 onwards. Such amounts lying unadjusted beyond the stipulated period are fraught with risk of misappropriation and fraud.
- Incorrect accounting of expenditure and revenue resulted in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 157.54 crore each in 2016-17.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Fiscal situation of the State

While revenue receipts, revenue expenditure and capital expenditure, as a percentage of GSDP, have increased in 2016-17 when compared to 2012-13 even after accounting for inflation, their rate of growth reduced in 2016-17. The rate of growth of capital formation, in particular was substantially lower.

(Paragraph 1.1.1)

The State has not achieved revenue surplus and ratio of outstanding debt to GSDP targets of the budget estimates 2016-17, FFC and BFRBM Act.

(Paragraph 1.1.2)

The primary deficit of the State increased from ₹ 2,117 crore (2012-13) to ₹ 8,288 crore during 2016-17 indicating that non-debt receipts were increasingly insufficient to meet the primary expenditure of the State.

(Paragraph 1.1.2.2)

Resource mobilisation

Revenue receipts in 2016-17 grew by ₹ 9,462 crore (10 per cent) over 2015-16, but were lower than the budget estimates by ₹ 19,005 crore.

Revenue expenditure in 2016-17 increased by ₹ 11,149 crore (13 per cent) over 2015-16, but was lower than the budget estimates by ₹ 15,176 crore.

Capital expenditure in 2016-17 increased by ₹ 3,242 crore (14 per cent) over 2015-16, but was lower than the budget estimates by ₹ 7,547 crore.

Recommendation: *The Finance Department should rationalise the budget preparation exercise, so that the persisting gap between budget estimates and actuals is bridged.*

(Paragraphs 1.1.1 & 1.1.3)

Summary of important audit findings and recommendations:

State Excise

The States' own revenues which had been growing year on year, suffered a drop of ₹ 1,490 crore in 2016-17 primarily because of reduction in revenue of ₹ 3,112 crore due to imposition of prohibition. By the same token, the expenditure on State Excise increased from ₹ 49.63 crore in 2015-16 to ₹ 91.96 crore in 2016-17, primarily due to increase in enforcement activities.

(Paragraph 1.2.2.1 & 1.2.2.2)

Arrears of revenue

As of March 2017, arrears of revenue amounting to ₹ 6,327.12 crore were outstanding, out of which ₹ 801.75 crore has been outstanding for more than five years.

Recommendation: *The Finance Department should devise a mechanism to ensure that arrears of revenue are expeditiously collected.*

(Paragraph 1.2.2.4)

Committed expenditure

Committed expenditure of the Government under Revenue head mainly consisted of interest payments (₹ 8,190.70 crore), expenditure on salaries and wages (₹ 15,784.04 crore), pensions (₹ 12,514.52 crore) and subsidies (₹ 8,757.44 crore). Committed expenditure (₹ 45,246.70 crore) constituted a major component of revenue expenditure and consumed 74 per cent of the non-plan revenue expenditure (₹ 61,189 crore).

(Paragraph 1.3.4)

New Pension Scheme (NPS)

The details of contributions made by employees under NPS from 2005 to 2013 are not available in the State Accounts. Audit has, therefore, been unable to estimate whether the amounts actually due to be deducted from employees since the inception of the scheme have been deducted, fully matched with government share, and transferred to NSDL.

As against the employees contribution of ₹ 1,172.15 crore from 2013-14 to 2016-17, the actual contribution made by the State Government was ₹ 1,115.71 crore, resulting in short contribution of ₹ 56.44 crore. This short contribution, with accrued interest, which could not be estimated, represents outstanding liabilities under the Scheme. This has also resulted in overstatement of the Revenue Surplus and understatement of the Fiscal Deficit in the respective years.

Apart from the above, against the total contribution of ₹ 2,287.86 crore (employees' share and Government share for the period 2013-14 to 2016-17), only ₹ 2,199.32 crore was transferred to NSDL leaving a balance of ₹ 88.54 crore (which also constitutes outstanding liabilities under the Scheme) in the Public Account under MH 8342.

Recommendation: *The State Government should initiate action immediately to ensure that employees recruited on or after 1 September 2005 are fully covered under the New Pension Scheme from the date of their recruitment. This is to be done by ensuring that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

(Paragraph 1.3.4.1)

Adequacy of public expenditure

The ratio of development expenditure, social services expenditure and education services to aggregate expenditure was higher than the average for the General category States. However, the share of education in aggregate expenditure dropped in 2016-17 over the five year period, while the share of health to aggregate expenditure is less than the average for General category states.

(Paragraph 1.3.5.1)

Financial results of irrigation projects

The gap in cost recovery (31 per cent) is more than that of the neighbouring States i.e., Jharkhand (8.47 per cent), Uttar Pradesh (20 per cent), Madhya Pradesh (-49 per cent) and Chhattisgarh (-87 per cent), indicating that the State has a long way to go.

(Paragraph 1.4.1)

Incomplete projects

Seven departments had 130 incomplete projects valued at ₹ 2,269.08 crore. Out of this, costs were revised only for four projects. Cost revision of the remaining 126 works with estimated cost of ₹ 2,157.60 crore has not been done resulting in the State facing a huge un-estimated liability on these un-fructified projects.

Recommendation: *The Finance Department and the concerned departments may evolve a mechanism to ensure timely completion of projects.*

(Paragraph 1.4.2)

Returns on investments

During 2012-17, the State Government incurred a loss of ₹ 2,190.50 crore on account of difference between the Government's borrowing cost and the return on investment in various entities. The return on investment in non-working PSUs cannot be estimated.

Recommendation: *The Finance Department and the concerned administrative departments should review investment to entities whose financial performance does not even meet the borrowing cost of capital. In any event, no investment should be made or loans extended to entities whose accounts are in arrears.*

(Paragraph 1.4.3)

Loans and Advances by the State Government

Interest in arrears on loans and advances to various entities has increased over the years and was ₹ 6,652.60 crore as of 31 March 2017.

Recommendation: *The Finance Department and the concerned administrative departments should consider initiating action to write off loans and advances made to entities that have not repaid the principal or paid interest for the past several years.*

(Paragraph 1.4.4)

Transactions under Reserve Funds

As per the Finance Accounts, the State Government operates six Reserve Funds. Four Reserve Funds viz., Depreciation/Renewal Reserve Funds, Famine Relief Fund, Development and Welfare Funds, General and Other Reserve Funds did not have any transactions, during the past 16 to 17 years.

Recommendation: *The Finance Department and the concerned administrative departments should close all Reserve funds which have had no transactions for the past several years.*

(Paragraph 1.5.2)

Sinking Fund

The 12th Finance Commission had recommended that States should set up Sinking Funds for amortisation of all liabilities. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund, stipulate a minimum annual contribution of 0.5 per cent of outstanding liabilities at the beginning of the year. The State Government set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market loans and not all outstanding liabilities. The Fund was to be utilised for redemption of the

outstanding liabilities of the Government commencing from the year 2014-15. However, the Fund was not utilised for the purpose during 2014-17. The closing balance of the Fund as on 31 March 2017 was ₹ 3,417.63 crore.

(Paragraph 1.5.2.1)

State Disaster Response Fund (SDRF)

As per the recommendations of the 13th Finance Commission, the State Government commenced operation of the State Disaster Response Fund in 2010-11, with Central and State Government contribution in the proportion of 75:25. The State Government credited ₹ 492 crore (₹ 369 crore Central share and ₹ 123 crore State share) to the SDRF in 2016-17. The Fund had a closing balance of ₹ 696.39 crore as on 31 March 2017. Interest of ₹ 119.72 crore has not been paid by the State Government in 2016-17. Consequently, the Revenue Surplus of the State Government has been overstated and the Fiscal Deficit has been understated by ₹ 119.72 crore. The unpaid interest (₹ 931.04 crore) since the operation of SDRF represents the unaccounted liabilities of the State.

(Paragraph 1.5.2.2)

Status of Guarantees

The State Government has not created any Guarantee Redemption Fund or framed any rules for fixing the ceiling on the guarantees to be given by the State Government as stipulated by the 12th Finance Commission. The State Government failed to make minimum annual contributions of ₹ 32.69 crore (0.5 per cent of outstanding guarantees of ₹ 6,537.45 crore at the beginning of the year 2016-17) in terms of the guidelines, resulting in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 32.69 crore during 2016-17. The total liability of the State on this account from 2009-10 to 2016-17 was ₹ 91.81 crore.

(Paragraph 1.5.3)

Net availability of borrowed funds

The percentage of net funds available to receipts under public debt during 2016-17 was 19.15 per cent compared to 25.75 per cent in Uttar Pradesh, 30.54 per cent in Madhya Pradesh, 32.43 per cent in Jharkhand and 25.44 per cent in Chhattisgarh.

(Paragraph 1.6.1)

Ujjwal Discom Assurance Yojana (UDAY)

Pursuant to the revival package for DISCOMs, the State Government took over the debt (₹ 2,331.78 crore¹) of the companies by issuing bonds to the participating lender banks, through the Reserve Bank of India.

(Paragraph 1.6.4)

Savings

Out of total grants/appropriations (₹ 1,69,351.63 crore) in 2016-17, ₹ 41,353.31 crore (24.42 per cent) was saved. Significant savings of ₹ 1,000 crore and above and more than 20 per cent of total provision occurred in 11 departments aggregating to ₹ 26,316.01 crore (38.07 per cent) during 2016-17. In 11 cases involving 10 grants there were persistent savings ranging between ₹ 72.52 crore and ₹ 3,350.96 crore (11.39 per cent to 69.33 per cent of total provision) during the preceding five years. In 46 cases (37 grants/appropriation),

¹ ₹ 1,554.52 crore (50 per cent) in 2015-16 and ₹ 777.26 crore (25 per cent) in 2016-17.

supplementary provisions of ₹ 11,677.83 crore (₹ 10 lakh and more in each case) proved unnecessary as expenditure was not even up to level of original provision.

Recommendation: *The Finance Department should monitor the trend of expenditure by Departmental Controlling Officers, so that unnecessary provisions are not made, and funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

(Paragraph 2.2, 2.3.2, 2.3.3 and 2.3.4)

Surrender of funds

Out of total savings of ₹ 41,353.31 crore, only ₹ 29,771.11 crore was surrendered and ₹ 11,582.20 crore (28.01 per cent of total savings) lapsed during the year. Further, ₹ 18,552.67 crore (62.32 per cent of total surrenders during the year) was surrendered on the last working day of March 2017. There was cent per cent surrender of funds (more than ₹ 5 lakh in each case) in 186 head of accounts under 35 grants/appropriations (total ₹ 3,421.66 crore).

Recommendation: *The Finance Department should monitor the trend of expenditure by Departmental Controlling Officers, so that unnecessary provisions are not made, and funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

(Paragraph 2.2 and 2.3.6)

Excess expenditure of previous years requiring regularisation

The State Legislature is yet to regularise excess expenditure of ₹ 807.36 crore over provisions incurred during 1977-78 to 2015-16.

Recommendation: *The Finance Department should take immediate steps to regularise the excess expenditure of ₹ 807.36 crore pertaining to previous years. In future, such un-voted expenditure may be completely stopped, except in case(s) of dire and extreme emergency, the cost of which cannot be met from the Contingency Fund.*

(Paragraph 2.3.1)

Rush of Expenditure

During 2016-17, 17 departments incurred expenditure of ₹ 19,036.99 crore (68.63 per cent of total expenditure of ₹ 27,738.38 crore) during the last quarter. Of this, ₹ 14,175.07 crore (51.10 per cent of total expenditure) was incurred in the month of March 2017.

Recommendation: *The Finance Department should frame rules to control rush of expenditure during the fag end of the financial year.*

(Paragraph 2.3.9)

Advances from Contingency Fund

The corpus of Contingency Fund (₹ 350 crore) has been regularly enhanced, on temporary basis, year after year. In 2016-17, the State Legislature temporarily increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 5,787.85 crore. Compared to this, the Contingency Fund of India is ₹ 500 crore. During 2016-17, the State Government made 136 withdrawals amounting to ₹ 4,416.63 crore from the Contingency Fund. Out of these, 61 withdrawals amounting to ₹ 2,726.35 crore (61.73 per cent) were made for meeting non-contingent expenditure, violating Constitutional provisions.

Recommendations: *The Finance Department should review the practice of such large annual increase in the Contingency Fund corpus and should also ensure that advances from the Contingency Fund are utilized only to meet urgent unforeseen expenditure as contemplated under the Constitution and the Bihar Contingency Fund Act. The Finance Department should also bring to the notice of the Legislature every deviation from these stipulations at the time of seeking regularization of expenditure from the Contingency Fund.*

(Paragraph 2.4)

Unreconciled receipts and expenditure

HoDs did not reconcile receipts of ₹ 25,430.49 crore and expenditure of ₹ 1,00,816.53 crore under 26 receipt and 87 expenditure major heads respectively with the books of the AG (A&E), Bihar during 2016-17.

Recommendation: *The Finance Department should evolve a mechanism making it mandatory for the Controlling Officers to reconcile every month, their receipts and expenditure with the books of the AG (A&E).*

(Paragraph 2.6)

Personal Deposit (PD) accounts

177 Personal Deposit Accounts had balances of ₹ 4,373.65 crore as of March 2017. Out of the 177 PD accounts, 60 PD accounts are inoperative for the last three years with 59 PD accounts having zero balance and one PD account having ₹ 0.66 crore.

Recommendations: *The Finance Department should review all PD accounts and ensure that (i) all PD accounts with zero/minimum balances are immediately closed; (ii) all amounts lying in PD accounts at the end of the year are immediately remitted to the Consolidated Fund; (iii) appropriate action is taken against departmental and treasury officers who fail to follow the financial rules relating to PD accounts.*

(Paragraph 3.1)

Accounting of Building and Other Construction Workers (BOCW) Welfare Cess

The Government of Bihar has not framed rules for accounting of BOCW Welfare Cess. No sub-head has been opened by the Government for booking the Labour Cess collected by various departments executing projects involving labour. The Labour Cess collected by Government departments has been directly booked under MH 8443 Civil Deposit-108-Public Works Deposits without routing through the Consolidated Fund of Bihar, as required under Constitutional provisions. Further, though the minor head-Public Works Deposits includes many receipts apart from Labour Cess, it does not have any further sub-heads below it, and consequently, the amount of Labour Cess collected by the various departments could not be ascertained. It has also not been possible to segregate the amount paid to the Labour Welfare Board. The accounts of the BOCW Welfare Board have been finalised only till 2012-13.

Recommendation: *The Bihar BOCW Welfare Board should ensure timely preparation of accounts and maintain relevant records to fulfil its mandate of improving the working conditions of building and other construction workers and providing adequate financial assistance to them. GoB should adhere to Constitutional provisions and route the Cess through the Consolidated Fund and also frame rules for accounting of the Cess.*

(Paragraph 3.2)

Opaqueness in Accounts

Expenditure of ₹ 174.65 crore and revenue of ₹ 1,212.95 crore were classified under the omnibus minor head “800-Other Expenditure/Receipts” respectively which reflected lack of transparency in financial reporting.

Recommendations: *The Finance Department may, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that such receipts and expenditure are in future booked under the appropriate head of account.*

(Paragraph 3.3)

Finalisation of accounts of PSUs/Corporations

The accounts of 21 working PSUs (142 accounts) and 44 non-working PSUs (1,029 accounts) are in arrears from one to 40 years. The State Government had extended budgetary support, by way of infusion of equity, loans, grants-in-aid/subsidy, of ₹ 1,052 crore to seven PSUs during 2014-16 and ₹ 1,414.79 crore to five PSU's during 2016-17 whose accounts were in arrears for more than three years.

Recommendation: *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.*

(Paragraph 3.4)

Non- submission of Utilisation Certificates

Utilisation certificates (UCs) of ₹ 35,677.41 crore (2,107 UCs) were outstanding as on March 2017 against the grants-in-aid bills drawn by 32 departments.

Recommendation: *The Finance Department should prescribe a time frame within which administrative departments collect pending utilisation certificates. The Finance Department should also ensure that till such time, administrative departments release no further grants to defaulting grantees.*

(Paragraph 3.5)

Outstanding Detailed Contingent bills

₹ 4,750.52 crore drawn on 15,575 Abstract Contingent (AC) bills remained outstanding as of March 2017 due to delays in submission of Detailed Contingent (DC) bills. This include 888 AC bills amounting to ₹ 533.07 crore (29.47 per cent) which were drawn in March 2017 alone, of which 151 AC bills (₹ 43.52 crore) were drawn on the last day of the financial year.

Recommendations: *The Finance Department should ensure that all controlling officers adjust AC bills pending beyond the prescribed period in a time bound manner, and also ensure that AC bills are not drawn merely to avoid lapse of budget. Disciplinary action may be initiated against officers/officials who draw funds on AC bills to avoid lapse of budget.*

(Paragraph 3.6)

Non-reconciliation of investments/loans and advances/guarantees

Figures relating to State Government investment, loans and guarantees in/to PSUs appearing in the Finance Accounts are based on information provided by the Finance Department, treasuries and administrative departments. It was however found that these figures

differed from the figures reported by the PSUs by ₹ 6,429.90 crore, ₹ 14,058.65 crore and ₹ 576.76 crore respectively.

Recommendation: *The Finance Department and the concerned administrative departments should work closely with the Accountant General (A&E) to reconcile the differences in records and accounts relating to State Government investments, loans and advances and guarantees extended to different State Government entities.*

(Paragraph 3.7)

Apportionment of balances on reorganisation of the State

The State Government is yet (since November 2000) to apportion ₹ 11,148.69 crore between the successor States of Bihar and Jharkhand.

Recommendation: *The State Government should expedite the apportionment of balances of ₹ 11,148.69 crore between the two successor States.*

(Paragraph 3.9)

Unadjusted Temporary Advances and Imprest

Temporary advances and Imprest of ₹ 161.00 crore drawn by eight departments/organisations are pending adjustment from 1985 onwards. Such amounts lying unadjusted beyond the stipulated period are fraught with risk of misappropriation and fraud.

Recommendation: *The Finance Department and the concerned administrative departments should review all unadjusted temporary advances and unspent amount, initiate action for their immediate adjustment, and take disciplinary action against officials/officers who have not adjusted/refunded the temporary advances and imprest within the stipulated time.*

(Paragraph 3.11)

Impact of incorrect accounting on Revenue Surplus and Fiscal Deficit

Incorrect accounting of expenditure and revenue resulted in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 157.54 crore each in 2016-17.

(Paragraph 3.12)

CHAPTER-I
FINANCES OF THE STATE GOVERNMENT

1. This chapter provides an audit perspective on finances of the State Government during 2016-17 and analyses changes in major fiscal aggregates relative to 2015-16 keeping in view the overall trends of the preceding five years.

The analysis is based on details contained in the Finance Accounts of the Government of Bihar (GoB). The profile of the State is given in *Appendix 1.1*.

1.1 Gross State Domestic Product (GSDP)¹

The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (Base year: 2011-12) are given in **table 1.1**.

Table 1.1: GDP of India and GSDP of Bihar

Year	2012-13	2013-14	2014-15	2015-16	2016-17
India's GDP (₹ in crore)	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of GDP (percentage) of India	13.82	12.97	10.79	9.94	10.98
State's GSDP at current prices (₹ in crore)	2,82,368	3,17,101	3,42,951	3,81,501	4,38,030
Growth rate of GSDP (percentage) of the State at current prices	14.25	12.30	8.15	11.24	14.82
State's GSDP at constant prices (₹ in crore)	2,56,851	2,69,650	2,79,482	3,00,566	3,31,572
Growth rate of GSDP (percentage) of the State at constant prices	3.93	4.98	3.65	7.54	10.32

(Source: GDP/GSDP figures issued by MoSPI dated 01.08.2017)

The structure of the Government Accounts is explained in *Part A* and the layout of the Finance Accounts in *Part B* of *Appendix 1.2*.

1.1.1 Summary of Fiscal Transactions

Table 1.2 presents a summary of fiscal transactions of the State Government during 2016-17 *vis-à-vis* 2015-16. *Appendix 1.3* provides details of receipts and disbursements as well as the overall fiscal position during 2016-17.

¹ GDP and GSDP are the market value of all officially recognised final goods and services produced within the country and the State respectively in a given period of time and are an important indicator of the country's and the State's economy.

Table 1.2: Summary of Fiscal Transactions in 2016-17

(₹ in crore)

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	96,123	1,05,585	Revenue Expenditure	83,616	61,189	33,576	94,765
Tax revenue	25,449	23,742	General services	27,972	30,087	520	30,607
Non-tax revenue	2,186	2,403	Social services	35,943	14,667	26,070	40,737
Share of Union Taxes/ Duties	48,923	58,881	Economic services	19,697	16,431	6,986	23,417
Grants from GoI	19,565	20,559	Grants-in-aid and Contributions	4	4	0	4
Section-B: Capital & Others							
Recoveries of Loans and Advances	19	23	Loans and Advances disbursed	621	42	72	114
Public debt receipts	18,383	21,577	Repayment of Public Debt	4,125	-	-	4,215
Contingency Fund	4,477	5,438	Contingency Fund	4,477	-	-	5,438
Public Account receipts	49,106	61,730	Public Account disbursements	45,923	-	-	57,268
Misc. Receipts under Capital Section	0	0	Capital Expenditure	23,966	16	27,192	27,208
Opening Cash Balance	6,337	11,717	Closing Cash Balance	11,717	-	-	17,062
Total	1,74,445	2,06,070	Total	1,74,445	-	-	2,06,070

(Source: Finance Accounts of 2015-16 & 2016-17)

The trends of Revenue Receipts (RR) / Revenue Expenditure (RE) / Capital Expenditure (CE) relative to GSDP at current as well as constant prices are presented in table 1.3 below:

Table 1.3: Trends in RR/ RE/ CE relative to GSDP

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17	Average
Revenue receipts relative to GSDP						
RR at current prices (₹ in crore)	59,567	68,919	78,417	96,123	1,05,585	
Rate of growth of RR at current prices (<i>per cent</i>)	16.07	15.70	13.78	22.58	9.84	15.59
RR at constant prices (₹ in crore)	54,184	58,606	63,905	75,731	79,924	
Rate of growth of RR at constant prices (<i>per cent</i>)	5.58	8.16	9.04	18.50	5.54	9.36
RR / GSDP (in <i>per cent</i>) at constant prices	21.10	21.73	22.87	25.20	24.10	23.00
Revenue expenditure relative to GSDP						
RE at current prices (₹ in crore)	54,466	62,477	72,570	83,616	94,765	
Rate of growth of RE at current prices (<i>per cent</i>)	17.13	14.71	16.15	15.22	13.33	15.31
RE at constant prices (₹ in crore)	51,442	53,815	59,440	66,366	71,820	
Rate of growth of RE at constant prices (<i>per cent</i>)	6.27	4.61	10.45	11.65	8.22	8.24
RE/ GSDP (in <i>per cent</i>) at constant prices	20.03	19.96	21.27	22.08	21.66	21.00
Capital expenditure relative to GSDP						
CE at current prices (₹ in crore)	9,585	14,001	18,150	23,966	27,208	
Rate of growth of CE at current prices (<i>per cent</i>)	8.28	46.08	29.64	32.04	13.53	25.91
CE at constant prices (₹ in crore)	8,718	11,906	14,791	18,882	20,596	
Rate of growth of CE at constant prices (<i>per cent</i>)	(-)1.51	36.56	24.24	27.65	9.08	19.20
CE/ GSDP (in <i>per cent</i>) at constant prices	3.39	4.42	5.29	6.28	6.21	5.12

(Source: Finance Accounts of the respective years)

As evident from the table above, while, revenue receipts, revenue expenditure and capital expenditure, as a percentage of GSDP, have increased in 2016-17 when compared to 2012-13 even after accounting for inflation their rate of growth reduced in 2016-17. The rate of growth of capital formation, in particular, was significantly lower.

1.1.2 Review of Fiscal Situation

In view of the additional burden on the Government due to taking over of the debt of Power Distribution Companies (DISCOMs) on the implementation of the UDAY (Ujjwal DISCOM Assurance Yojana) scheme discussed in detail in *Para 1.6.4*, the fiscal policy of the State and guidelines of UDAY stipulate that such debt would not be counted against the fiscal deficit limit of the State. The actual fiscal deficit and outstanding liability of the State after excluding UDAY was ₹ 13,985.53 crore and ₹ 1,36,390 crore respectively. Taking into account the various issues discussed in this report, the revenue surplus is overstated by ₹ 157.54 crore and fiscal deficit is understated by ₹ 157.54 crore. In other words, the actual revenue surplus is ₹ 13,155.46 crore and fiscal deficit is ₹ 14,143.07 crore. This is discussed in *Paragraph 3.12* and **table 3.6** at the end of the Report.

The performance of the State during 2016-17 under major variables provided in the budget, recommendations of the Fourteenth Finance Commission (XIV FC) and targeted in the Bihar Fiscal Responsibility and Budget Management (BFRBM) Act as per actuals (excluding UDAY) and as worked out by Audit is given in **table 1.4**.

Table 1.4: Performance of the State during 2016-17

Key fiscal indicators	Targets set by XIV FC	Targets as per BFRBM Act	Targets in Budget Estimates	Actuals (excluding UDAY)	Actuals as worked out by Audit
Revenue Deficit(-)/ Surplus (+) (₹ in crore)	Zero deficit	Zero deficit	Surplus of ₹ 14,649.46	13,313.00	13,155.46
Fiscal Deficit/ GSDP at current prices (in per cent)	3.25	3.00 ²	2.87	3.19	3.23
Ratio of total outstanding debt of the Government to GSDP at current prices (in per cent)	24.79	24.79	18.89	31.14	31.14

(Source: XIV FC, BFRBM Act and Budget figures of the year 2016-17)

As seen from the above, the State has not achieved revenue surplus and ratio of outstanding debt to GSDP targets of the budget estimates 2016-17, XIV FC/FRBM Act.

While the State has not achieved the target of fiscal deficit as envisaged in the budget estimates, the target of fiscal deficit as per XIV FC and BFRBM Act was achieved as it was eligible for flexibility of 0.25 per cent of target set as the interest payment during 2015-16 was only 7.38 per cent of the revenue receipts.

² The State will be eligible for flexibility of 0.25 per cent over and above this for any given year for which the borrowing limits are to be fixed if the debt-GSDP Ratio is less than or equal to 25 per cent in the preceding year. The State will be further eligible for an additional borrowing limit of 0.25 per cent of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 per cent of the revenue receipts in the preceding year.

1.1.2.1. Composition and financing of Fiscal Deficit

Fiscal deficit represents the total financing the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt receipts. The financing pattern of fiscal deficit is reflected in **table 1.5**.

Table 1.5: Components and financing of Fiscal Deficit

		(₹ in crore)				
Particulars		2012-13	2013-14	2014-15	2015-16	2016-17
Fiscal Deficit (including UDAY)* (figures in brackets indicate per cent to GSDP)		6,545.26 (2.32)	8,351.92 (2.63)	11,178.50 (3.26)	12,061.59 (3.16)	16,479.15 (3.76)
1	Revenue Surplus	5,100.51	6,441.42	5,847.56	12,507.16	10,819.81
2	Capital expenditure	9,584.52	14,001.00	18,150.41	23,966.02	27,208.40
3	Net Loans and Advances	2,061.25	792.35	1,124.35	602.73	90.56
Financing Pattern of Fiscal Deficit**						
1	Market Borrowings	5,763.88	5,346.77	6,666.51	10,233.12	16,804.96
2	Loans from GoI	23.30	(-) 11.07	84.67	115.86	757.51
3	Special Securities issued to NSSF	292.87	631.52	3,150.22	2,024.86	(-)1,713.12
4	Loans from Financial Institutions	403.96	820.31	407.18	1,884.33	1,512.84
5	Small Savings, PF etc.	(-) 215.55	(-) 297.90	(-) 182.77	(-)73.58	99.63
6	Deposits and Advances	2,199.05	3,668.41	2,222.57	3,731.69	5,393.40
7	Suspense and Miscellaneous	(-) 1,936.34	(-) 2,007.59	(-) 1,231.88	(-) 5,245.97	(-)5,666.65
8	Remittances	19.51	(-) 19.01	(-) 11.98	6.05	(-)7.05
9	Reserve Fund	275.94	262.31	(-) 245.12	(-) 401.15	(-) 712.03
10	Inter State Settlement	-	-	-	-	-
11	Overall Surplus/Deficit	6,826.62	8,393.74	10,859.40	12,275.21	16,469.49
12	Increase / decrease in cash balance#	(-)281.36	(-)41.82	319.10	(-) 213.62	9.66
13	Gross Fiscal Deficit	6,545.26	8,351.92	11,178.50	12,061.59	16,479.15
* The fiscal deficit in this table includes the UDAY impact so as to match the figures in Finance Accounts given in the financing pattern.						
**All figures are net of disbursements/outflows during the year.						
# Cash Balance (Deposit with Reserve bank and remittance in treasury).						

(Source: Finance Accounts of the respective years)

1.1.2.2 Quality of Deficit

Primary deficit is the measure of the current year's fiscal operations after excluding interest payments on borrowings undertaken in the past. The primary deficit of the State is shown in **table 1.6**.

Table 1.6: Primary Deficit

(₹ in crore)					
Year	Non-debt receipts ³	Primary expenditure	Fiscal deficit	Interest payments	Primary deficit
1	2	3	4	5	6 (4-5)
2012-13	59,592	61,709	6,545	4,428	2,117
2013-14	68,934	71,826	8,352	5,460	2,892
2014-15	79,910	84,960	11,179	6,129	5,050
2015-16	96,142	1,01,105	12,061	7,098	4,963
2016-17	1,05,608	1,13,896	16,479	8,191	8,288

(Source: Finance Accounts of the respective years)

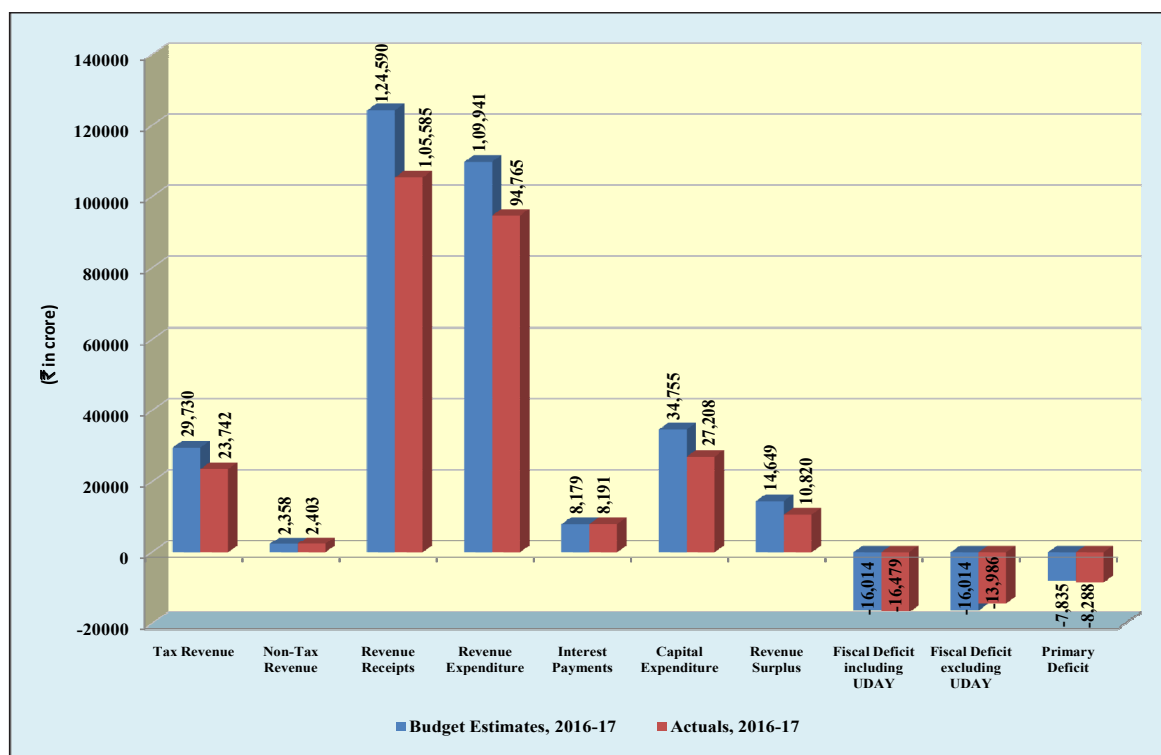
The primary deficit of the State has increased from ₹ 2,117 crore in 2012-13 to ₹ 8,288 crore in 2016-17 indicating that non-debt receipts were increasingly insufficient to meet the primary expenditure of the State.

1.1.3 Budget Estimates and Actuals

Shortfalls of actual receipts and expenditure against budget estimates, either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation, adversely impacts the desired fiscal objectives.

Actuals *vis-à-vis* Budget Estimates of selected fiscal parameters for 2016-17 are shown in **chart 1.1** and **Appendix 1.4**.

Chart 1.1: Selected Fiscal parameters: Budget Estimates and Actuals during 2016-17



(Source: Budget documents and Finance Accounts for the year 2016-17)

³ Non-debt receipts are the aggregate of Receipts and Recoveries of loans and advances.

The chart indicates that during 2016-17 the following variations in the Actuals against the Budget Estimates took place as discussed below:

Revenue Receipts	less than the Budget Estimate by 15.25 per cent due to decrease in Tax Revenue by 20.14 per cent (State Excise duty less by 98.57 per cent and Taxes on Sales, Trade etc., less by 15.32 per cent) and Grants from Central Government by 39.78 per cent.
Revenue Expenditure	less than the Budget Estimate by 13.80 per cent due to less expenditure under General Services by 15.41 per cent (Administrative Services less by 13.70 per cent and Pension and Miscellaneous General Services less by 23.19 per cent) and under Social Services by 13.60 per cent (Education, Sports, Arts and Culture by 12.02 per cent and Health and Family Welfare by 31.95 per cent).
Capital Expenditure	less than the Budget Estimate by 21.71 per cent due to less expenditure under General Services by 29.38 per cent and under Economic Services by 7.31 per cent (Agriculture and Allied Services by 47.53 per cent and Energy by 33.14 per cent).
Revenue Surplus	less than the Budget Estimate by 26.14 per cent due to decrease in Revenue Receipts by 15.25 per cent.
Fiscal Deficit	higher than the Budget Estimate by 2.90 per cent due to increase in total expenditure by 12.83 per cent.
Primary Deficit	higher than the Budget Estimate by 5.78 per cent.

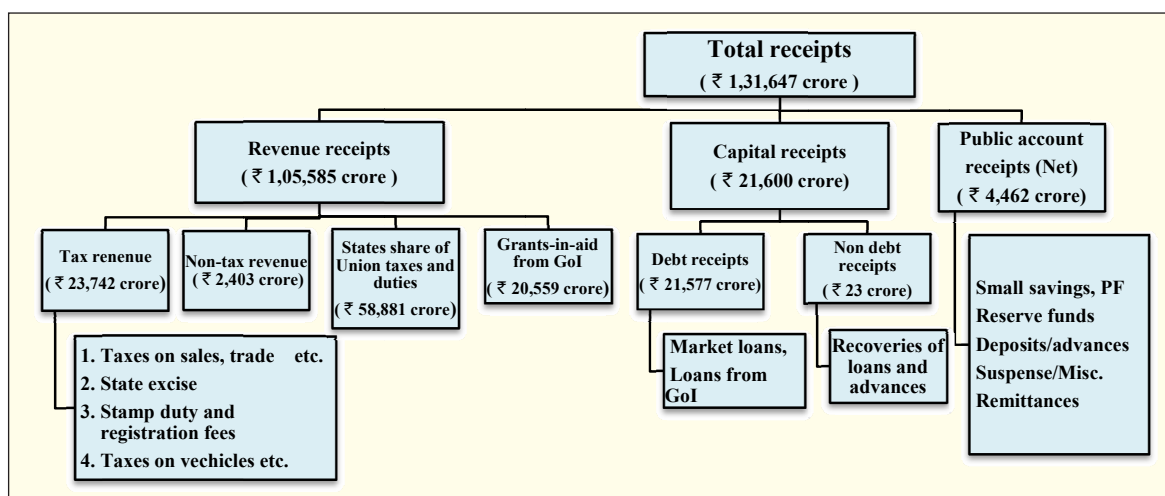
Recommendation: The Finance Department should rationalise the budget preparation exercise, so that the gap between budget estimates and actuals is bridged.

1.2 Financial Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

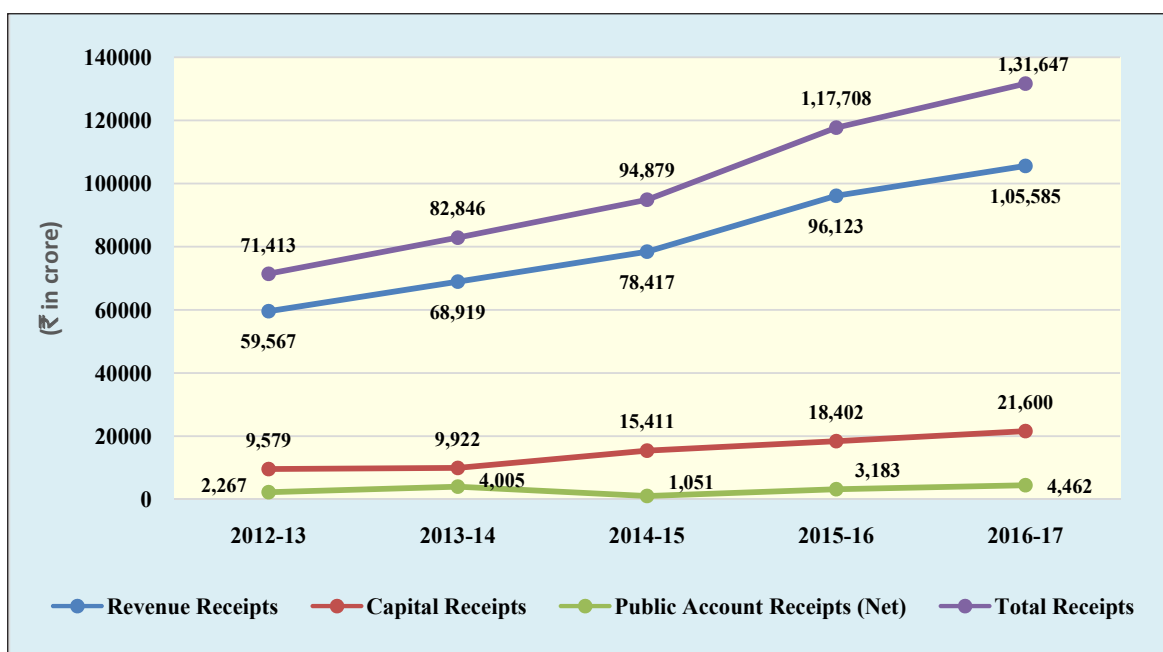
Charts 1.2, 1.3 and 1.4 below depict the composition of aggregate receipts, the trends in various components of receipts during 2012-17 and the composition of resources during 2016-17 respectively.

Chart 1.2: Composition of Aggregate Receipts during 2016-17



(Source: Finance Accounts for the year 2016-17)

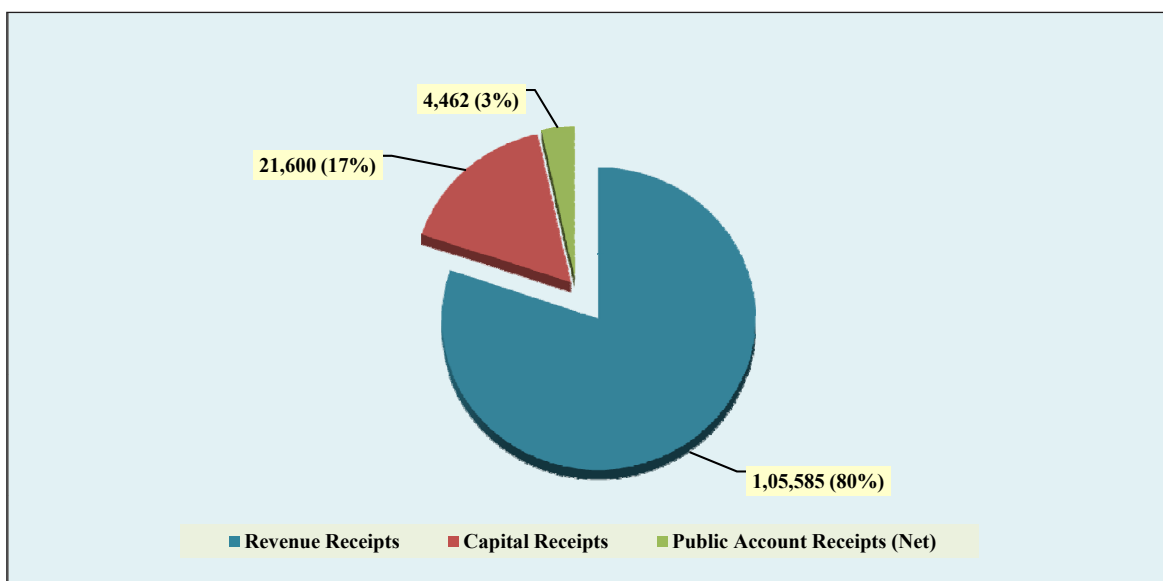
Chart 1.3: Trends of Receipts of the State



(Source: Finance Accounts of the respective years)

Chart 1.4: Composition of Total Receipts during 2016-17

(₹ in crore)

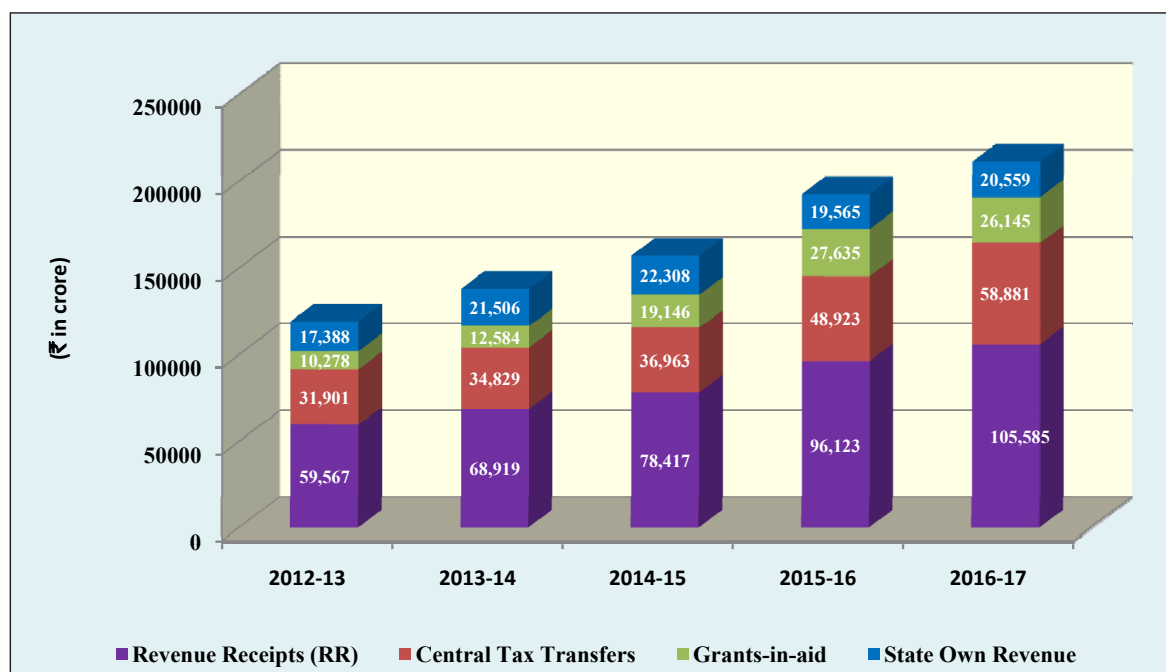


(Source: Finance Accounts for the year 2016-17)

1.2.2 Revenue Receipts

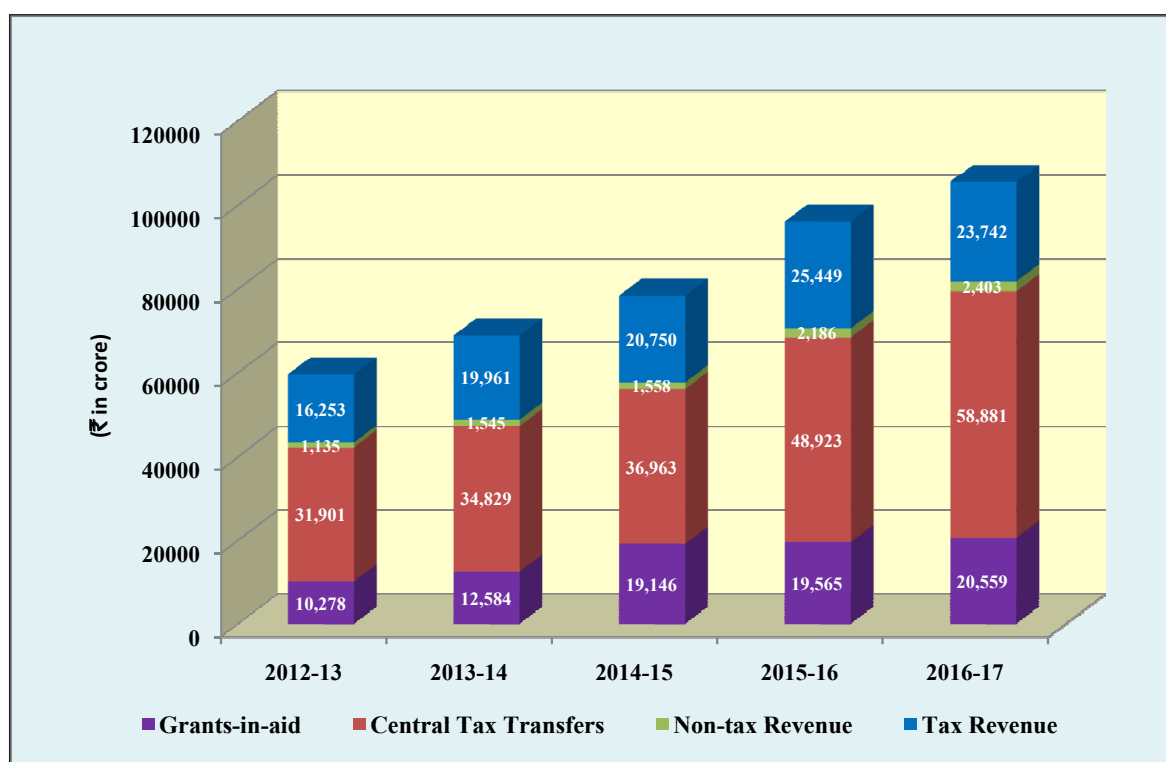
Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2012-17 are presented in *Appendix 1.5* and also depicted in **chart 1.5** and **chart 1.6** respectively.

Chart 1.5: Trends in Revenue Receipts



(Source: Finance Accounts of the respective years)

Chart 1.6: Composition of Total Revenue Receipts during 2012-17



(Source: Finance Accounts of the respective years)

1.2.2.1 State's Own Resources

The State's performance in mobilisation of resources is assessed in terms of tax revenue and non-tax revenue, not including the State's share in central taxes and grants-in-aid which is based on the recommendations of the Finance Commission.

The State's tax revenue and non-tax revenue *vis-a-vis* budget projections are shown in **table 1.7** below:

Table 1.7: Projections and Actual receipts for 2016-17

(₹ in crore)

	Budget Projections	Actuals
Tax revenue	29,730.27	23,742.26
Non-tax revenue	2,358.11	2,403.12

(Source: Budget Estimates and Finance Accounts for the year 2016-17)

Tax Revenue

Details of Tax Revenue during 2012-17 are given in **table 1.8** below:

Table 1.8: Components of Tax Revenue

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17	Variation (per cent) during 2016-17 over 2015-16
Taxes on sales, trade, etc.	8,671	8,453	8,607	10,603	11,873	11.98
State excise duty	2,430	3,168	3,217	3,142	30 ⁴	(-) 99.05
Stamps and registration fees	2,173	2,712	2,699	3,409	2,982	(-) 12.53
Taxes on vehicles	673	837	964	1,081	1,257	16.28
Land revenue	205	202	277	695	971	39.71
Taxes on goods and passengers	1,932	4,349	4,451	6,087	6,245	2.60
Other taxes	169	240	535	432	384	(-) 11.11
Total	16,253	19,961	20,750	25,449	23,742	(-) 6.71

(Source: Finance Accounts of the respective years)

Own tax revenue relative to GSDP of the State was only 5.42 *per cent* as compared to Chhattisgarh (6.53 *per cent*), Uttar Pradesh (6.74 *per cent*) and Madhya Pradesh (6.90 *per cent*).

⁴ Due to imposition (5 April 2016) of prohibition of liquor.

Non-Tax Revenue

Details of receipts from non-tax revenues during 2012-17 are given in **table 1.9** below:

Table 1.9: Components of Non-Tax Revenue

(₹ in crore)

Non tax revenue	2012-13	2013-14	2014-15	2015-16	2016-17	Variation (per cent) during 2016-17 over 2015-16
Interest receipts	167.12	269.48	344.77	583.66	939.91	61.04
Non-ferrous mining and metallurgical industries	511.08	569.14	879.87	971.34	997.60	2.70
Other non-tax receipts	457.07	706.21	333.34	630.64	465.61	(-)-26.17
Total	1,135.27	1,544.83	1,557.98	2,185.64	2,403.12	9.95

(Source: Finance Accounts of the respective years)

The States' own revenue which had been growing year on year suffered a drop of ₹ 1,490 crore in 2016-17 primarily because of reduction in revenue of ₹ 3,112 crore due to imposition of prohibition. By the same token, the expenditure in State Excise increased from ₹ 49.63 crore in 2015-16 to ₹ 91.96 crore in 2016-17, due to increase in enforcement activities.

1.2.2.2 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2016-17 are given in **table 1.10**:

Table 1.10: Cost of collection

Sl. No.	Particulars	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India average of previous year
		(₹ in crore)			
1	VAT/Sales tax	18,502.86	117.81	0.64	0.66
2	State excise	29.66	91.96	310.05	3.21
3	Taxes on vehicles	1,256.67	46.08	3.67	4.99
4	Stamp and registration fees	2,981.95	47.60	1.60	2.87

(Source: Finance Accounts for the year 2016-17)

Though the cost of collection of taxes on VAT/Sales tax, vehicles and stamp duties and registration fees was lower than the all India average of the preceding year, the cost of collection of taxes on State Excise was higher than the All India average due to imposition (5 April 2016) of prohibition on liquor in the State.

1.2.2.3 Grants-in-aid from GoI

The State Government receives grants-in-aid and share of union taxes and duties, based on recommendations of the Finance Commissions. Details of GoI grants are given below in **table 1.11**.

Table 1.11: Grants-in-aid from Government of India

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Non-plan grants	2,412.58	3,288.13	3271.21	3,434.43	4,505.51
Grants for state plan schemes	5,051.97	6,238.39	14,935.68	13,886.33	13,952.92
Grants for central plan schemes	35.69	136.65	117.49	2,083.98	1,422.91
Grants for centrally sponsored schemes	2,777.68	2,920.86	821.88	160.86	677.68
Total grants	10,277.92	12,584.03	19,146.26	19,565.60	20,559.02
Percentage of increase over previous year	4.00	22.44	52.15	2.19	5.08
Revenue receipts	59,567	68,919	78,417	96,123	1,05,585
Total grants as a percentage of revenue receipts	17.25	18.26	24.42	20.35	19.47

(Source: Finance Accounts of the respective years)

1.2.2.4 Arrears of RevenueDetails of arrears of revenue are detailed in **table 1.12** below:**Table 1.12: Arrears of Revenue**

(₹ in crore)

Sl. No.	Head of revenue	Name of department	Total amount outstanding as on 31 March 2017	Amount outstanding for more than five years
1	Taxes on sales, trade etc.	Commercial tax department	3,113.62	547.03
2	Taxes on goods and passengers		2,500.38	11.22
3	Taxes and duties on electricity		61.91	2.23
4	Other taxes and duties on commodities and services		10.10	8.31
5	Taxes on vehicles	Transport department	184.88	N.A
6	Land revenue	Revenue and land reforms department	117.73	34.15
7	State excise	Prohibition, excise and registration department	66.96	23.29
8	Mines and geology	Mines and geology department	271.54	175.52
Total			6,327.12	801.75

(Source: Concerned departments)

Recommendation: The Finance Department should devise a mechanism to ensure that arrears of revenue are expeditiously collected.**1.2.3. Receipts under Capital Section**Trends of receipts under the capital section during 2012-17 are given in **table 1.13**.

Table 1.13: Trends in receipts under the Capital Section

(₹ in crore)

Sources of State's receipts	2012-13	2013-14	2014-15	2015-16	2016-17
Receipts under the capital section	9,579	9,922	15,411	18,402	21,600
Recovery of loans and advances	25	15	1,493	19	23
Public debt receipts	9,554	9,907	13,918	18,383	21,577
Rate of growth of public debt receipts	44	04	40	32	18
Rate of growth of receipts under the capital section (per cent)	42	04	55	19	17

(Source: Finance Accounts of the respective years)

1.2.3.1 Debt Receipts from Internal Sources

Details of debt receipts from internal sources during 2012-13 to 2016-17 are given in table 1.14.

Table 1.14: Debt receipts from Internal Sources

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Market borrowings	7,100	6,500	8,100	11,500	17,700
Loans from financial institutions	932	1,471	1,154	1,204	1,588
Others ⁵	1,014	1,386	3,946	4,861	777

(Source: Finance Accounts of the respective years)

The impact of borrowings at higher rates of interest than received from investments by the State is discussed in Para 1.4.3.

1.2.3.2. Loans and Advances from GoI

Details of loans and advances received by the State Government from GoI during 2012-17 are given in table 1.15.

Table 1.15: Loans and Advances from GoI

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Loans and advances from GoI	508	550	718	818	1,512

(Source: Finance Accounts of the respective years)

1.2.3.3 Public Account Receipts

Receipts and disbursements under small savings, provident funds and reserve funds etc., which do not form part of the Consolidated Fund, are kept in Public Accounts set up under Article 266(2) of the Constitution of India and are not subject to vote by the Legislature. Here, the Government acts as a banker or trustee. The status of receipts and disbursements under Public Accounts are shown in statement 21 of the Finance Accounts and the details of Public Accounts Receipts (Net) are given in table 1.16.

⁵ Bonds, Ways and Means Advances from RBI and special securities issued to National Small Saving Fund.

Table 1.16: Status of Public Account Receipts (Net)

	(₹ in crore)				
Resources under various heads	2012-13	2013-14	2014-15	2015-16	2016-17
Public account receipts (net)	2,267.39	4,005.21	1,050.64	3,183.04	4,462.44
A. Small savings, provident funds etc.	(-) 215.64	(-) 297.90	(-) 182.77	(-) 73.58	99.63
B. Reserve funds	530.89	698.58	730.13	90.69	(-) 129.15
C. Deposits and advances	2,199.05	3,668.40	2,222.58	3,731.69	5,393.40
D. Suspense and miscellaneous	(-) 266.52	(-) 44.86	(-) 1,707.32	(-) 571.81	(-) 894.39
E. Remittances	19.52	(-) 19.01	(-) 11.98	6.05	(-) 7.05

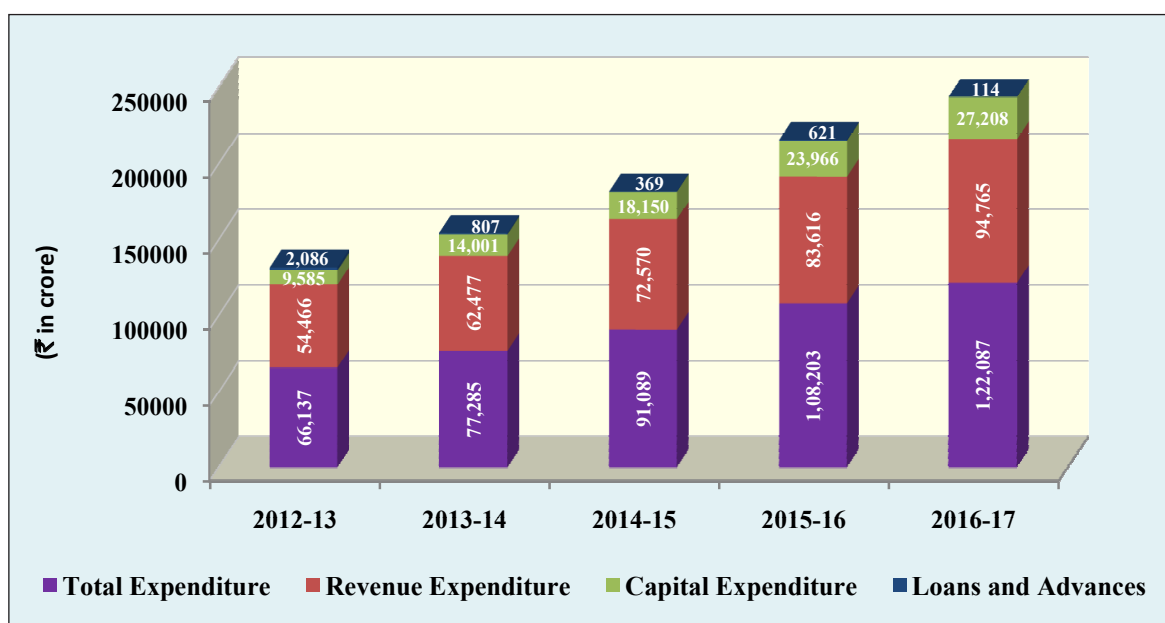
(Source: Finance Accounts of the respective years)

The impact of transactions under Reserve Funds is discussed in *Para 1.5.2*.

1.3 Application of Resources

1.3.1 Growth and Composition of Expenditure

Chart 1.7 presents the trends and composition of total expenditure during 2012-17.

Chart 1.7: Total Expenditure: Trends and composition

(Source: Finance Accounts of the respective years)

1.3.2 Revenue Expenditure

Plan and non-plan revenue expenditure

Details of plan and non-plan revenue expenditure are given in **table 1.17**.

Table 1.17: Plan and Non-plan Revenue Expenditure

(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Total revenue expenditure	54,466	62,477	72,570	83,616	94,765
Non-plan revenue expenditure	37,574	43,381	47,059	53,965	61,189
Plan revenue expenditure	16,892	19,096	25,511	29,651	33,576
Rate of growth of non-plan revenue expenditure (in per cent)	10.47	15.45	8.48	14.68	13.39
Rate of growth of plan revenue expenditure (in per cent)	35.28	13.05	33.59	16.23	13.24

(Source: Finance Accounts of the respective years)

1.3.3 Capital Expenditure

Plan and non-plan capital expenditure

Details of plan and non-plan capital expenditure are given in **table 1.18**.

Table 1.18: Plan and Non-plan Capital Expenditure

(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Total expenditure	66,137	77,285	91,089	1,08,203	1,22,087
Capital expenditure	9,585	14,001	18,150	23,966	27,208
<i>Non-plan capital expenditure</i>	93	97	58	36	16
<i>Plan capital expenditure</i>	9,492	13,904	18,092	23,930	27,192
Rate of growth of non-plan capital expenditure (in per cent)	132.50	4.30	(-)40.21	(-)37.93	(-)55.56
Rate of growth of plan capital expenditure (in per cent)	7.72	46.48	30.12	32.27	13.63

(Source: Finance Accounts of the respective years)

Capital expenditure relative to GSDP of the State was higher at 6.21 per cent as compared to the neighbouring states of Chhattisgarh (3.26 per cent), Madhya Pradesh (4.26 per cent), Jharkhand (4.28 per cent) and Uttar Pradesh (5.47 per cent).

1.3.4 Committed Expenditure

Committed expenditure of the Government under Revenue head mainly consists of interest payments (₹ 8,190.70 crore), expenditure on salaries and wages (₹ 15,784.04 crore), pensions (₹ 12,514.52 crore) and subsidies (₹ 8,757.44 crore). Committed expenditure (₹ 45,246.70 crore) constitutes a major component of revenue expenditure and consumed 74 per cent of the non-plan revenue expenditure (₹ 61,189 crore).

Table 1.19 presents the trends under the committed expenditure during 2012-17.

Table 1.19: Trends in components of Committed Expenditure*(₹ in crore)*

Sl. No.	Components of committed expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
						BE	Actuals
1	Salaries and wages of which	13,557.88 (22.76)	14,036.67 (20.37)	14,607.44 (18.63)	14,923.73 (15.52)	18,328.59	15,784.04 (14.95)
1(a)	Non-Plan	12,865.06	13,315.36	13,910.31	14,307.22	17,723.37	15,106.13
1(b)	Plan	692.82	721.31	697.13	616.51	605.22	677.91
2	Interest payments	4,428.31 (7.43)	5,459.04 (7.92)	6,128.75 (7.82)	7,097.69 (7.38)	8,178.82	8,190.70 (7.76)
3	Expenditure on pensions	8,363.53 (14.04)	9,481.73 (13.76)	11,344.50 (14.47)	11,830.46 (12.31)	16,285.30	12,514.52 (11.85)
4	Subsidies	4,313.45 (7.24)	1,464.38 (2.12)	4,628.36 (5.90)	9,010.45 (9.37)	7,613.41	8,757.44 (8.29)
5	Total committed expenditure	30,663.17 (51.48)	30,441.82 (44.17)	36,709.05 (46.81)	42,862.33 (44.59)	42,792.71	45,246.70 (42.85)

Figures in the parentheses indicate percentage of actual expenditure to revenue receipts

(Source: Finance Accounts of the respective years and Budget Estimate)

1.3.4.1 New Pension Scheme

State Government employees recruited on or after 1 September 2005 are covered under the New Pension Scheme (NPS) which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The details of pension contributions made by employees under NPS from 2005 to 2013 are not available in the State Accounts due to which Audit has been unable to estimate whether the amounts actually due to be deducted from employees since the inception of the scheme have been deducted, fully matched with Government share, and transferred to NSDL. Failure to ensure appropriate contributions from employees and matching them with Government contributions, and further failure to transfer these amounts through NSDL to the designated fund manager denies employees of the benefits of the New Pension Scheme. Short transfer and diversion of NPS contribution would inevitably lead to bankruptcy of the NPS corpus and eventual failure of the scheme itself. Similar irregularities in management of employees' provident fund by a private company would render them liable to penal action.

Against the employees' contribution of ₹ 1,172.15 crore from 2013-14 to 2016-17, the actual contribution made by the State Government was ₹ 1,115.71 crore, resulting in short contribution of ₹ 56.44 crore. This short contribution, with accrued interest, which could not be estimated, represents outstanding liabilities under the Scheme. This has also resulted in overstatement of the Revenue Surplus and understatement of the Fiscal Deficit in the respective years.

Apart from the above, against the total contribution of ₹ 2,287.86 crore (employees' share and Government share for the period 2013-14 to 2016-17), only ₹ 2,199.32 crore was transferred to NSDL leaving a balance of ₹ 88.54 crore in the Public account under MH 8342.

During 2016-17, against the total contribution of ₹ 764.19 crore, the State Government has remitted only ₹ 741.67 crore to NSDL leaving a balance of ₹ 22.52 crore.

The above mentioned short contributions and short transfers have resulted in denying Government employees of their right to have their balances invested by NSDL under the New Pension Scheme.

Recommendation: *The State Government should initiate action immediately to ensure that employees recruited on or after 1 September 2005 are fully covered under the New Pension Scheme from the date of their recruitment. This is to be done by ensuring that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

1.3.4.2 Subsidies

During 2016-17, the State Government paid ₹ 8,757 crore (8 per cent of the revenue receipts) as subsidies. Details are available in Appendix II of the Finance Accounts. Of the total subsidy paid, ₹ 6,807.69 crore was provided to Energy Department, ₹ 976.89 crore to Food and Consumer Protection Department and ₹ 381.99 crore to Industry Department.

1.3.5 Quality of Expenditure

Quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e., adequate provisions for providing public services); efficiency of expenditure use and effectiveness (assessment of outlay-outcome relationships for services).

1.3.5.1 Adequacy of Public Expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2016-17 are analysed in **table 1.20**.

Table 1.20: Fiscal Priority of the State during 2012-13 and 2016-17

Fiscal priority (percentage of GSDP)	(in per cent)					
	AE/ GSDP	DE [#] / AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States Average (Ratio) 2012-13	14.80	70.00	38.20	13.70	17.70	4.60
Bihar's Average (Ratio) 2012-13	23.42	70.69	36.95	14.49	21.84	3.63
General Category State Average (Ratio) 2016-17	16.70	70.90	32.20	19.70	15.20	4.80
Bihar's Average (Ratio) 2016-17	27.87	73.20	36.31	22.29	16.57	4.50

AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure
[#] *DE includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.*

(Source: State Finance Accounts of respective years, MoSPI for GSDP)

As evident from the table, the ratio of development expenditure, social services expenditure and education services to aggregate expenditure was higher than the average for the General category states. However, the share of education in aggregate expenditure dropped in 2016-17 over the five year period, while the share of health to aggregate expenditure is less than the average for General category states.

1.3.6 Efficiency of Expenditure

Details of capital and revenue expenditure on maintenance of social and economic services are given in **table 1.21** below:

Table 1.21: Efficiency of expenditure in selected social and economic services

(in per cent)

Social/Economic infrastructure	2015-16		2016-17	
	Ratio of CE to TE	Share of S&W ⁶ in RE	Ratio of CE to TE	Share of S&W in RE
General education	2.77	23.77	3.38	22.59
Health and family welfare	23.86	52.57	15.85	48.34
Water supply, sanitation, housing and urban development	18.23	6.28	15.05	3.12
Total (SS)	8.70	25.16	8.42	21.75
Agriculture & allied activities	14.68	14.64	5.30	22.71
Irrigation and flood control	59.40	56.96	63.14	56.91
Power & energy	31.23	0.00	42.71	0.00
Transport	72.06	13.94	75.81	12.98
Total (ES)	43.13	11.25	50.85	10.51
Total (SS+ES)	23.84	20.59	26.87	18.46

(Source: Finance Accounts of the respective years)

1.4 Government Expenditure and Investments

1.4.1 Financial results of Irrigation Projects

The Thirteenth and Fourteenth Finance Commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The status of irrigation projects in the State for the period 2012-17 is depicted in **table 1.22**.

Table 1.22: Cost recovery position of Irrigation Projects

Year	Revenue expenditure	Revenue receipts	Cost recovery assessment of 13 th FC (2010-15)/14 th FC (2015-20)	Revenue receipts to revenue expenditure	Gap in cost recovery
	₹ in crore)				
2012-13	661.18	22.30	45	3	42
2013-14	724.69	23.52	60	3	57
2014-15	680.96	21.34	75	3	72
2015-16	846.14	31.11	35	4	31
2016-17	680.98	28.23	35	4	31

(Source: Finance Accounts of the respective years and Reports of Thirteenth and Fourteenth Finance Commission)

The gap in cost recovery (31 per cent) is more than that of the neighbouring States i.e., Jharkhand (8.47 per cent), Uttar Pradesh (20 per cent), Madhya Pradesh (-49 per cent) and Chhattisgarh (-87 per cent), indicating that the State has a long way to go.

⁶ Salaries and wages

1.4.2 Incomplete Projects

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The details of incomplete projects as given in the Finance Accounts are summarised below in table 1.23.

Table 1.23: Department-wise profile of Incomplete Projects as on 31 March 2017

(₹ in crore)

Department	No. of incomplete projects	Estimated cost	Progressive expenditure upto March 2017
Water resources	21	792.27	416.24
Public health engineering	58	206.25	110.22
Road construction	8	193.41	105.62
Building construction	29	1,022.42	853.55
Local area engineering organisation	10	15.70	8.83
Rural works	2	2.81	1.84
National highways	2	36.22	25.01
Total	130	2,269.08	1,521.31

(Source: Finance Accounts of the year 2016-17)

Out of the above 130 projects due for completion during 2009-10 to 2016-17, costs were revised only for four projects⁷. Cost revision of the remaining 126 works⁸ with estimated cost of ₹ 2,157.60 crore has not been done, resulting in the State facing a huge un-estimated liability on these un-fructified projects.

Recommendation: The Finance Department and the concerned departments may evolve a mechanism to ensure timely completion of projects.

1.4.3 Returns on Investments

The position of return on investments⁹ during 2012-17 is given in table 1.24.

Table 1.24: Returns on Investments

Investment/Return/Cost of Borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year (₹ in crore)	941.17	2,867.18	7,068.79	9,940.24	15,916.47
Dividend/Interest received (₹ in crore)	2.55	2.53	2.58	14.84	3.73
Dividend/Interest received (per cent)	0.27	0.09	0.04	0.15	0.02
Average rate of interest ¹⁰ on Government borrowing (per cent)	5.79	6.28	6.19	6.09	5.90
Difference between interest rate on market borrowings and rate of return on investments (per cent)	5.52	6.19	6.15	5.94	5.88
Loss due to difference between interest rate of market borrowings and rate of return on investments (₹ in crore)	51.95	177.48	434.73	590.45	935.89

(Source: Finance Accounts of the respective years)

⁷ Three in Water Resources Department and one in Road Construction Department.

⁸ One work due for completion in 2009-10, 5 in 2011-12, one in 2012-13, 9 in 2013-14, 30 in 2014-15, 36 in 2015-16 and 48 in 2016-17

⁹ In Statutory Corporations, Government Companies, Co-Operative Societies and Banks.

¹⁰ Average rate of interest= interest payment*100/fiscal liabilities.

Over the past five years, the State Government has incurred a loss of ₹ 2,190.50 crore on return on investment in various entities on account of difference between the Government's borrowing cost and the return on investment. The return on investment in non-working PSUs cannot be estimated.

It is of specific interest to observe that in spite of the poor return on investments, the Finance Department has regularly provided budgetary support to these PSUs, by way of infusion of equity, loans, grants in aid/ subsidies, which had not even finalised their accounts as per the provisions of the Companies Act. It was noticed that the State government had extended budgetary support of ₹ 4,476.54 crore to 10 working PSUs. Out of this, ₹ 1,052 crore was extended to seven PSUs during 2014-16 and ₹ 1,414.79 crore was extended to five PSUs during 2016-17 whose accounts were in arrears for more than three years. Further, budgetary support of ₹ 1,007.23 crore was extended to 10 non-working PSUs. Out of this, ₹ 71.61 crore was extended to three non-working companies during 2014-15 to 2016-17, of which ₹ 70.61 crore was extended as loans and grants to two companies viz., BSCCL (₹ 1.34 crore) and BSSCL (₹ 69.27 crore). Since the possibility of returns on equity or loans are non-existent and gives an incorrect representation of the assets of the State Government, such budgetary support to non-working companies should be entirely by way of grants-in aid.

Recommendation: *The Finance Department and the concerned administrative departments should review investment in entities whose financial performance does not even meet the borrowing cost of capital. In any event, no investment should be made or loans extended to entities whose accounts are in arrears.*

1.4.4 Loans and Advances by the State Government

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. Details are given in table 1.25.

Table 1.25: Outstanding Loans and Advances and Interest in arrears

Particulars	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Opening balance of loans and advances	18,525.76	20,587.01	21,379.35	20,255.00	20,857.73
Amounts advanced during the year	2,085.95	807.38	368.71	621.23	113.87
Amounts repaid during the year	24.70	15.03	1,493.06 ¹¹	18.50	23.31
Closing balance of loans and advances	20,587.01	21,379.36	20,255.00	20,857.73	20,948.29¹²
Interest in arrears	2,145.04	3,017.55	3,017.55	5,478.14	6,652.60
Interest in arrears as per cent of outstanding loans and advances	10.42	14.11	14.90	26.26	31.76

(Source: Finance Accounts of the respective years)

(i) The interest in arrears on these loans and advances has increased over the years and was ₹ 6,652.60 crore as of 31 March 2017.

¹¹ Out of this, ₹ 1,475 crore was repaid by Bihar State Electricity Board.

¹² Statutory corporations: ₹ 13,376.82 crore; Government companies: ₹ 5,187.08 crore; Co-operative societies/Co-operative Corporations/Banks: ₹ 1,106.42 crore and others: ₹ 1,277.97 crore.

Details of loans and advances made by the Government are given in Section 1 and details of entities that had arrears in repayments of loans are given in Section 2 of Statement 18 of the Finance Accounts.

(ii) No repayments of the outstanding loans and advances were made or interest received from various entities for the past several years as detailed in **table 1.26**.

Table 1.26: Loans and Advances outstanding

(₹ in crore)

Loanee group	Year from which no repayments have been made or interest received	Loans and advances outstanding	Interest payments in arrears
Municipalities/municipal councils/municipal corporations	2010-11	386.85	56.55
Housing boards	2012-13	127.47	0.00
Panchayati raj institutions	2008-09	57.63	20.28
Loans for miscellaneous purposes	2005-06	0.85	0.00

(Source: Finance Accounts of the respective years)

Recommendation: The Finance Department and the concerned administrative departments should consider initiating action to write off loans and advances made to entities that have not repaid the principal or paid interest for the past several years.

1.4.5 Cash Balances and Investment of Cash Balances

Details of cash balance and investment of cash balances during 2016-17 are given in **table 1.27** below:

Table 1.27: Cash Balances and Investment of Cash Balances

(₹ in crore)

Particulars	Opening balance as on 01 April 2016	Closing balance as on 31 March 2017
(a) General cash balances		
Cash in Treasuries	00.00	00.00
Deposits with Reserve Bank	124.56	114.90
Remittances in Transit-local	00.00	00.00
Total	124.56	114.90
Investments held in Cash Balance Investment Account	8,199.24	13,001.71
Total (a)	8,323.80	13,116.61
(b) Other cash balances and investments		
Cash with Departmental Officers viz., Public Works Departmental officers and Forest Department officers,	215.71	185.60
Permanent advances for contingency expenditure with Department Officers	342.37	342.26
Investment of Earmarked Funds	2,834.84	3,417.73
Total (b)	3,392.92	3,945.59
Grand Total (a) + (b)	11,716.72	17,062.20

(Source: Finance Accounts of the respective years)

Recommendation: The State Government may consider utilizing the existing cash balances before resorting to market borrowings at higher rates of interest.

1.5 Assets and Liabilities

1.5.1 Growth and composition of assets and liabilities

While the Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, these can be derived from the accounting of financial liabilities and assets created out of expenditure incurred. **Appendix 1.6** gives an abstract of such liabilities and assets, as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, and receipts from public accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

1.5.2 Transactions under Reserve Funds

As per the Finance Accounts, the State Government has six Reserve Funds¹³ as shown in **table 1.28** below:

Table 1.28: Details of transactions under Reserve Funds

(₹ in crore)

Sl. No.	Head of Accounts	Opening balance as on 1 April 2016	Receipts during 2016-17	Disbursements during 2016-17	Closing balance as on 31 March 2017
(a) Reserve funds bearing interest					
1	8121-General and other Reserve funds (SDRF)	1,408.43	492.00	1,204.03	696.39
(b) Reserve funds not bearing interest					
1	8222-Sinking Fund	0.00	582.89	582.89	0.00 ¹⁴
Total		1,408.43	1,074.89	1,786.92	696.39

(Source: Finance Accounts of the respective years)

There were no transactions under four Reserve Funds viz., Depreciation/Renewal Reserve Funds, Famine Relief Fund, Development and Welfare Funds, General and Other Reserve Funds for the past 16 to 17 years.

Recommendation: The Finance Department and the concerned administrative departments should close all reserve funds which have had no transactions for the past several years.

The receipts and disbursement from the other two Reserve Funds are discussed below:

1.5.2.1 Sinking Fund

The 12th Finance Commission had recommended that States should set up Sinking Funds for amortisation of all loans including loans from banks, liabilities on account on National Small Savings Fund, etc., and that these Funds should not be used for any other purpose, except for redemption of loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund, stipulate a minimum annual contribution of 0.5 per cent of outstanding liabilities at the beginning of the year. The State Government

¹³ State Disaster Response Fund, Sinking Fund, Famine Relief Fund, Development and Welfare Funds, General and other Reserve Fund & Depreciation/Renewal Reserve Funds.

¹⁴ Balances in the fund are invested as shown in Statement 22 of the Finance Accounts. The closing balance of the Sinking Fund Investment Account as on 31 March 2017 was ₹ 3,417.63 crore.

set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market loans and not all outstanding liabilities. The Fund was to be utilized for redemption of the outstanding liabilities of the Government commencing from the year 2014-15. However, the Fund has not been utilised for the purpose during 2014-17.

1.5.2.2. State Disaster Response Fund (SDRF)

As per the recommendations of the 13th Finance Commission, the State Government commenced operation of the State Disaster Response Fund in 2010-11. In terms of the guidelines, the Central and State Governments are required to contribute to the fund in the proportion of 75:25. The scheme also stipulates that accretions to the fund together with the income earned on investment of the fund should be invested in Central Government dated securities, auctioned treasury bills, interest earning deposits and certificates of deposits with Scheduled Commercial Banks and interest earning deposits with Co-operative Banks. However, the State Government did not invest the balances in the fund and no interest was being credited to the fund. Consequently, the balances in the fund are only book entries and do not represent actual cash balances.

The opening balance of the fund as on 1 April 2016 was ₹ 1,408.43 crore. During the year, ₹ 492 crore was received and an expenditure of ₹ 1,204.03 crore was incurred on natural calamities leaving a balance of ₹ 696.39 crore in the fund as on 31 March 2017. Further, the interest of ₹ 119.72 crore¹⁵ for the year 2016-17 (at the rate applicable to overdrafts as per RBI guidelines) had not been paid by the State Government. Consequently, the revenue surplus of the State Government has been overstated and the fiscal deficit has been understated to this extent as discussed in *Paragraph 3.12*. The unpaid interest (₹ 931.04 crore) since the operation of SDRF represents the unaccounted liabilities of the State.

Recommendation: *The Finance Department should invest the balances in the SRDF in interest earning deposits as envisaged in the guidelines.*

1.5.3 Guarantees

Guarantee Redemption Fund

The State Government has not created a Guarantee Redemption Fund in terms of the recommendations of the 12th Finance Commission or framed any rules for fixing a ceiling on guarantees. The State Government failed to make minimum annual contributions of ₹ 32.69 crore (0.5 per cent of outstanding guarantees of ₹ 6,537.45 crore at the beginning of the year 2016-17) in terms of the guidelines, resulting in overstatement of revenue surplus and understatement of fiscal deficit to this extent during 2016-17 as discussed in *Paragraph 3.12*. The total liability of the State on this account from 2009-10 to 2016-17 was ₹ 91.81 crore.

The status of guarantees for the last five years, as depicted in Statement 9 of the Finance Accounts, is given in **table 1.29**.

¹⁵ Estimated at repo rate + 2 per cent as per fund guidelines. Differs from the interest worked out in Finance Accounts, where the interest rate is based on average interest rate of Ways and Means Advances (7.5 per cent).

Table 1.29: Guarantees given by the Government

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Maximum amount guaranteed	2,046.44	2,586.84	5,314.84	9,396.62	13,053.04
Total revenue receipts	59,567	68,919	78,417	96,123	1,05,585
Outstanding amount (principal) of guarantees at the end of the year	1,089.23	1,090.23	2,000.90	4,720.78	4,459.58
Percentage of maximum amount guaranteed to total revenue receipts	3.44	3.75	6.78	9.78	12.36

(Source: Finance Accounts of the respective years)

The composition of the maximum amount guaranteed was towards: Power (₹ 8,885.85 crore), Co-operatives (₹ 1,268.84 crore), Road and Transport (₹ 2,000.00 crore), State Financial Corporation (₹ 183.57 crore), Urban Development and Housing (₹ 90.00 crore), Other Infrastructure (₹ 33.76 crore) and Others (₹ 586.09 crore). No guarantees were invoked during 2016-17.

During 2012 to 2017, guarantee fee amounting to ₹ 4.01 crore¹⁶ was received from Bihar State Food and Civil Supplies Corporation. Information on guarantee fees receivable on outstanding guarantees is not known.

1.6 Debt Management

1.6.1 Net availability of borrowed funds

Details of net availability of borrowed funds during 2012-17 are given in **table 1.30**.

Table 1.30: Net availability of borrowed funds

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Receipts under public debt and other liabilities	26,995	30,249	41,188	56,030	72,845
Repayments (principal and interest) under public debt and other liabilities	18,304	19,813	29,072	38,508	50,701
Net funds ¹⁷ available	4,263	4,977	5,988	10,424	13,953
Percentage of net funds available to receipts under public debt	18.79	16.45	14.54	18.60	19.15

(Source: Finance Accounts of the State for the respective years)

Since 80 to 85 *per cent* of the borrowed funds are being utilised for repayment of borrowings and interest thereon, it implies that the State is spending less on developmental activities. The percentage of net funds available to receipts under public debt during 2016-17 was 19.15 *per cent* compared to 25.75 *per cent* in Uttar Pradesh, 30.54 *per cent* in Madhya Pradesh, 32.43 *per cent* in Jharkhand and 25.44 *per cent* in Chhattisgarh.

1.6.2 Debt Sustainability

Debt sustainability indicates the ability of the State to service its debts in future. **Table 1.31** presents indicators of debt sustainability for the period of five years beginning from 2012-13.

¹⁶ ₹ 1.63 crore during 2014-15, ₹ 0.63 crore during 2015-16 and ₹ 1.75 crore during 2016-17.

¹⁷ Net availability of borrowed funds = Total receipts under public debt and other liabilities - (repayment of public debt and other liabilities + interest payments under non-plan MH2049)

Table 1.31: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt sustainability	2012-13	2013-14	2014-15	2015-16	2016-17
Net availability of borrowed funds	4,263	4,977	5,988	10,424	13,953
Burden of interest payments (interest payment/revenue receipt ratio)	10	10	10	8	8
Revenue receipts	59,567	68,919	78,417	96,123	1,05,585
Outstanding debt excluding UDAY	76,503	86,939	99,056	1,16,578	1,36,391
Rate of growth of outstanding debt excluding UDAY (in per cent)	12.82	13.64	13.94	17.69	17.00
Outstanding debt (fiscal liabilities) / GSDP excluding UDAY (in per cent)	27.09	27.42	28.88	30.56	31.14
Interest payments	4,428	5,459	6,129	7,098	8,191
Average interest rate of outstanding debt	6.14	6.68	6.59	6.58	6.42

(Source: Finance Accounts of the respective years)

1.6.3. Maturity profile of State DebtMaturity profile of State Debt is given in **table 1.32**.**Table 1.32: Maturity Profile of State Debt**

(₹ in crore)

Maturity profile	Internal Debt	Loans & Advances from GoI	Total	Per cent (w.r.t total)
0-1 year	3,462.47	759.07	4,221.54	3.82
1-3 year	16,289.15	2,347.62	18,636.77	16.89
3-5 year	12,477.74	1,544.92	14,022.66	12.71
5-7 year	18,722.39	1,527.18	20,249.57	18.35
7 years and above	49,103.71	4,113.79	53,217.50	48.23
Total	1,00,055.46	10,292.58	1,10,348.04	100.00

(Source: Finance Accounts for the year 2016-17)

1.6.4 Ujjwal Discom Assurance Yojana (UDAY):

UDAY is the revival package for Power Distribution Companies (DISCOMs) and seeks to make DISCOMs financially and operationally viable, so they can supply adequate power at affordable rates. Under the scheme, States will take over 75 per cent of the DISCOM debt (₹ 3,109.05 crore) as on 30 September, 2015 (50 per cent in FY 2015-16 and 25 per cent in FY 2016-17). The State is required to issue Non-SLR Bonds¹⁸ to take over debt and transfer the proceeds to DISCOMs in the form of grants, loans and equity. The liability of the State Government under the package was ₹ 2,331.78 crore.

Pursuant to the revival package for DISCOMs, the State Government took over the debt (₹ 2,331.78 crore¹⁹) of the companies by way of subsidies as per the books and by issuing bonds to the participating lender banks, through the Reserve Bank of India.

The break-up of the financial package to the DISCOMs is shown in **table 1.33**.

¹⁸ Statutory liquidity ratio (SLR) denotes the reserves that commercial banks are required to maintain in the form of cash, gold reserves and government approved securities before providing credit to the customers.

¹⁹ ₹ 1,554.52 crore (50 per cent) in 2015-16 and ₹ 777.26 crore (25 per cent) in 2016-17.

Table 1.33: Financial package to DISCOMs

		<i>(₹ in crore)</i>
Sl. No.	Nature of Assistance	Amount
1.	Subsidy to South Bihar Power Distribution Company Ltd.	1,369.89
2.	Subsidy to North Bihar Power Distribution Company Ltd.	961.89
Total		2,331.78

1.7 Follow up

The Report on State Finances is placed in the State Legislature since 2008-09 and discussed by the Public Accounts Committee. No recommendations were made by the Public Accounts Committee during the year 2016-17.

CHAPTER-II
FINANCIAL MANAGEMENT AND
BUDGETARY CONTROL

2.1 Introduction

The Comptroller and Auditor General of India performs the audit of Appropriations to ascertain whether the expenditure actually incurred under various grants underlying the budget is within authorisations given under the Appropriation Act for the year, that expenditure required to be charged under provisions of the Constitution is so charged, and whether, expenditure is incurred in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The Budget Manual of the Government of Bihar stipulates that, all anticipated savings must be surrendered by controlling officers to the Finance Department by 15 February of the current year. In exceptional cases, surrenders must be submitted by 31 March.

The summarised position of actual expenditure during 2016-17 against 51 grants/appropriations is given in **table 2.1**.

Table 2.1: Summarised position of actual expenditure against provisions

(₹ in crore)

Nature of expenditure		Total Grant/ Appropriation	Actual Expenditure	Savings (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March 2017	Percentage of savings surrendered by 31 March 2017 (Col.5/Col.4*100)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Voted	I-Revenue	1,17,566.78	87,326.86	(-) 30,239.92	20,422.79	15,842.62	67.54
	II-Capital	37,603.30	27,408.94	(-) 10,194.36	8,762.13	2,224.24	85.95
	III-Loans and Advances	655.67	113.87	(-) 541.80	539.27	439.16	99.53
Total Voted		1,55,825.75	1,14,849.67	(-) 40,976.08	29,724.19	18,506.02	72.54
Charged	IV-Revenue	9,258.09	8,934.08	(-) 324.01	46.92	46.65	14.48
	V-Capital	0.00	0.00	0.00	0.00	0.00	0.00
	VI-Public Debt- Repayment	4,267.79	4,214.57	(-) 53.22	0.00	0.00	0.00
Total Charged		13,525.88	13,148.65	(-) 377.23	46.92	46.65	12.44
Grand Total		1,69,351.63	1,27,998.32	(-) 41,353.31	29,771.11	18,552.67	71.99

Note: The expenditure includes recoveries/refund of revenue expenditure amounting to ₹ 1,495.75 crore and recoveries of capital expenditure amounting to ₹ 200.55 crore adjusted as reduction of expenditure.

(Source: Appropriation Accounts for the year 2016-17).

Overall savings of ₹ 41,353.31 crore resulted from savings of ₹ 30,563.93 crore in 46 grants and eight appropriations under Revenue section and savings of ₹ 10,789.38 crore in 31 grants under Capital section, including eight grants under Loans and Advances section (Public Debt Repayment).

The total savings was 24.42 per cent of total grants/ appropriation. Out of total savings of ₹ 41,353.31 crore, only 71.99 per cent was surrendered (₹ 29,771.11 crore) during the year

and the Departmental Controlling Officers allowed savings aggregating ₹ 11,582.20 crore (28.01 per cent of total savings) to lapse. Further, ₹ 18,552.67 crore (62.32 per cent of total surrenders during the year) was surrendered on the last working day of March 2017, leaving no scope for utilisation of these funds. This is a serious cause for concern and indicates the failure of the Finance Department to ensure effective budgetary control.

Though the Finance Department had directed (January 2018) all 44 departments in the State to furnish reasons for savings, only five departments¹ responded and attributed the savings to non-approval of schemes by GoI, non-drawal of funds in some districts and preparation of budget estimates on assumptions. Savings under 'Interest Payment' was attributed to lump sum payment of residual balance of amount of loan, fluctuations in exchange rate of foreign currency, non-submission of claims of Zamindari bonds etc.

The replies are not tenable, as many of these aspects should have been taken into consideration while framing the budget estimates or during the monthly reviews of expenditure by the Finance Department.

Recommendation: *The Finance Department should monitor the trend of expenditure by Departmental Controlling Officers, so that unnecessary provisions are not made, and funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

2.3 Financial Accountability and Budget Management

2.3.1 Excess of expenditure of previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess expenditure over a grant/ appropriation regularised by the State Legislature. It was, however, observed that the State Government had not regularized excess expenditure amounting to ₹ 807.36 crore² pertaining to previous years³. Status of excess expenditure pending regularisation is detailed in **Appendix 2.1**.

Recommendation: *The Finance Department should take immediate steps to regularise the excess expenditure of ₹ 807.36 crore pertaining to previous years. In future, such un-voted expenditure may be completely stopped, except in case(s) of dire and extreme emergency, the cost of which cannot be met from the Contingency Fund.*

2.3.2 Savings

There were 35 cases of savings relating to 28 grants/appropriations, each exceeding ₹ 100 crore and above, amounting to ₹ 33,436.21 crore (36.89 per cent) of total provisions (₹ 90,636.67 crore) as detailed in **Appendix 2.2**.

Significant savings of ₹ 1,000 crore and above and more than 20 per cent of total provisions, occurred in 11 grants aggregating ₹ 26,316.01 crore (38.07 per cent) as indicated in **table 2.2**.

¹ (i) Minority Welfare Department, (ii) General Administration Department, (iii) Rural Works Department, (iv) Labour Resource Department and (v) Finance Department.

² Out of this, ₹ 657.98 crore pertaining to Animal Husbandry Department is sub-judice.

³ 1977-78 (₹ 0.06 crore), 1978-79 (₹ 0.32 crore), 1982-83 (₹ 0.98 crore), 1984-85 (₹ 2.63 crore), 1987-88 (₹ 7.53 crore), 1988-89 (₹ 6.59 crore), 1989-90 (₹ 9.00 crore), 1990-91 (₹ 47.55 crore), 1991-92 (₹ 70.72 crore), 1992-93 (₹ 87.77 crore), 1993-94 (₹ 125.03 crore), 1994-95 (₹ 170.61 crore), 1995-96 (₹ 146.49 crore), 1996-97 (₹ 6.37 crore), 1998-99 (₹ 0.33 crore), 1999-00 (₹ 0.01 crore), 2003-04 (₹ 0.44 crore), 2004-05 (₹ 5.57 crore), 2010-11 (₹ 0.35 crore), and 2015-16 (₹ 119.01 crore).

Table: 2.2 List of grants/appropriations with savings of ₹ 1,000 crore and above and more than 20 per cent of total provision

(₹ in crore)

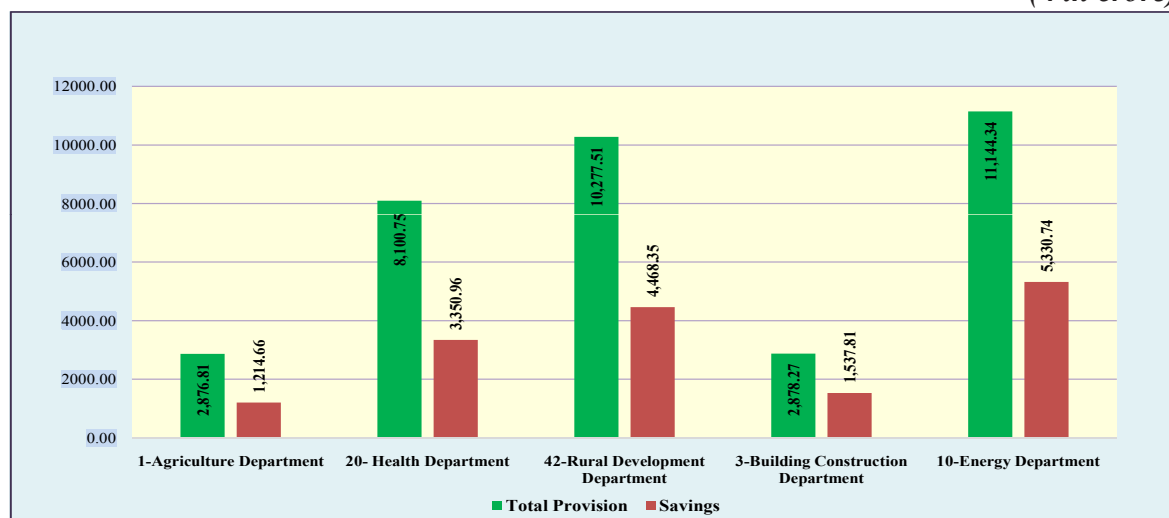
Sl. No.	Number and Name of grant/ Appropriation	Original provision	Supplementary provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(A) REVENUE							
1	1-Agriculture Department	2,698.13	178.68	2,876.81	1,662.15	1,214.66	42.22
2	15- Pension	16,285.30	0.30	16,285.60	12,514.52	3,771.08	23.16
3	18- Food and Consumer Protection Department	2,143.22	19.98	2,163.20	1,065.68	1,097.52	50.74
4	20- Health Department	7,321.68	779.07	8,100.75	4,749.79	3,350.96	41.37
5	35-Planning and Development Department	2,251.59	75.66	2,327.25	1,036.16	1,291.09	55.48
6	39-Disaster Management Department	597.94	1,205.61	1,803.55	593.52	1,210.03	67.09
7	42-Rural Development Department	5,434.94	4,842.57	10,277.51	5,809.16	4,468.35	43.48
8	48- Urban Development and Housing Department	3,409.36	1,213.38	4,622.74	3,377.92	1,244.82	26.93
9	51-Social Welfare Department	4,871.17	1,773.02	6,644.19	4,845.24	1,798.95	27.08
Total Revenue		45,013.33	10,088.27	55,101.60	35,654.14	19,447.46	35.29
(B) CAPITAL							
10	3-Building Construction Department	2,560.46	317.81	2,878.27	1,340.46	1,537.81	53.43
11	10-Energy Department	9,017.69	2,126.65	11,144.34	5,813.60	5,330.74	47.83
Total Capital		11,578.15	2,444.46	14,022.61	7,154.06	6,868.55	48.98
Grand Total (A+B)		56,591.48	12,532.73	69,124.21	42,808.20	26,316.01	38.07

(Source: Appropriation Accounts for the year 2016-17).

Significant cases of savings of more than ₹ 1,000 crore and more than 20 per cent of total provisions are shown in **Chart 2.1**.

Chart 2.1: Savings of more than ₹ 1,000 crore and more than 20 per cent of total provision during 2016-17

(₹ in crore)



2.3.3 Persistent Savings

In 11 cases involving 10 grants, there were persistent savings of ₹ 70 crore and above (11.39 per cent to 69.33 per cent of total provision) ranging between ₹ 72.52 crore and ₹ 3,350.96 crore during the preceding five years, as detailed in table 2.3.

Table 2.3: List of Grants indicating persistent savings during 2012-13 to 2016-17

(₹ in crore)

Sl. No	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2012-13	2013-14	2014-15	2015-16	2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
		Amount	Amount	Amount	Amount	Amount
1	2-Animal and Fisheries Resource Department	426.49 (44.31)	607.69 (62.55)	211.60 (32.11)	188.32 (31.37)	133.54 (22.24)
2	12-Finance Department	223.31 (31.97)	106.32 (27.48)	124.99 (45.19)	116.02 (45.17)	100.83 (38.82)
3	20-Health Department	569.78 (22.26)	623.24 (22.30)	914.11 (21.60)	964.06 (21.44)	3,350.96 (41.37)
4	27-Law Department	151.31 (26.11)	141.61 (22.78)	179.09 (26.60)	146.64 (22.14)	289.30 (34.98)
5	40-Revenue and Land Reforms Department	72.52 (14.96)	132.67 (21.20)	224.14 (31.73)	238.37 (32.74)	363.64 (44.40)
6	41-Road Construction Department	109.32 (16.45)	413.22 (32.96)	359.65 (28.57)	117.63 (11.39)	222.55 (17.66)
7	50-Minor Water Resource Department	92.81 (25.99)	668.14 (66.10)	375.42 (57.59)	359.97 (51.86)	102.64 (30.00)
Total		1,645.54	2,692.89	2,389.00	2,131.01	4,563.46
Capital-Voted						
8	3-Building Construction Department	722.07 (69.33)	659.52 (40.88)	1,719.79 (60.50)	1,347.14 (45.12)	1,537.81 (53.43)
9	36-Public Health Engineering Department	265.47 (50.66)	97.55 (13.62)	601.57 (40.46)	432.15 (35.84)	580.58 (33.28)
10	49-Water Resources Department	672.73 (27.47)	1,853.56 (53.61)	1,262.62 (50.27)	251.54 (14.48)	511.32 (23.38)
11	50-Minor Water Resources Department	127.24 (43.26)	108.10 (35.51)	181.00 (50.03)	122.14 (37.85)	161.05 (56.45)
Total		1,787.51	2,718.73	3,764.98	2,152.97	2,790.76
Grand Total		3,433.05	5,411.62	6,153.98	4,283.98	7,354.22

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

Recommendation: The Finance Department should ensure that all anticipated savings are surrendered on time so that the funds can be utilised for other development purposes.

2.3.3.1 Persistent savings in schemes under Social and Economic Services

Analysis of savings (₹ 10 crore and above) during the last three years (2014-15 to 2016-17) in schemes under Plan head, of departments performing social and economic services, revealed that persistent savings had occurred mainly under heads related to schemes implemented by the Education Department as shown in table 2.4.

Table 2.4 : List of heads with persistent savings during 2014-15 to 2016-17 under Education Department

₹ in crore)

Sl. No.	Head of Accounts and Description	2014-15		2015-16		2016-17	
		Total Provision	Savings	Total Provision	Savings	Total Provision	Savings
1	2202-01-109-0102-Chief Minister Girls Uniform Scheme	254.00	45.87 (18.06)	308.93	60.37 (19.54)	280.00	117.37 (41.92)
2	2202-01-109-0103-Tour for Students of Middle Schools	58.45	41.16 (70.42)	58.45	11.97 (20.48)	25.00	21.20 (84.80)
3	2202-01-789-0102-Chief Minister Uniform Scheme	72.80	28.76 (39.51)	190.00	76.99 (40.52)	52.00	10.12 (19.46)
4	2202-02-107-0108-Other Schools	311.28	122.90 (39.48)	175.42	31.27 (17.83)	287.22	156.53 (54.50)
5	2202-02-110-0209-Scheme for imparting education to Madrasas, Minorities & Disabled	180.56	180.56 (100.00)	180.56	164.92 (91.34)	33.33	33.33 (100.00)
6	2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers	311.66	83.50 (26.79)	489.84	143.01 (29.19)	753.86	156.64 (20.78)
7	2202-03-102-0323-National Higher Education Expedition	144.00	140.00 (97.22)	75.00	62.67 (83.56)	40.00	35.60 (89.00)
8	2202-03-107-0104-Chief Minister Girls Uniform Scheme	48.05	10.41 (21.66)	64.62	41.64 (64.44)	35.00	15.00 (42.86)
9	2202-04-200-0203-Support for Educational Development to teachers training along with Adult education	210.62	170.96 (81.17)	106.20	39.87 (37.54)	65.00	41.59 (63.98)
10	2202-80-001-0102- State Education Research and Training Institute Directorate	32.63	28.07 (86.03)	31.25	20.59 (65.89)	18.83	15.51 (82.37)

Figures in brackets represent percentage of savings out of total provision.

(Source- Detailed Appropriation Account 2014-15, 2015-16 and 2016-17)

Significant savings ranging from ₹ 20.59 crore to ₹ 180.56 crore (66 to 100 per cent) were noticed in ‘Scheme for imparting Education to Madrasas, Minorities and Disabled’, ‘National Higher Education Expedition’ and ‘State Education Research and Training Institute Directorate’ during 2014-15 to 2016-17.

Recommendation: *The Finance Department should review the system in the Education Department to ensure that recurring savings against provisions do not continue.*

2.3.4 Unnecessary supplementary provision

During 2016-17, in 46 cases (37 grants/appropriations) supplementary provisions amounting to ₹ 11,677.83 crore (₹ ten lakh or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in **Appendix 2.3**.

2.3.5 Excessive / Unnecessary re-appropriation of funds

Re-appropriation of ₹ 278.12 crore under 19 grants/ appropriations involving 57 detailed heads, proved unnecessary as the final savings were ₹ 596.80 crore (**Appendix 2.4**). It was also seen that ₹ 691.68 crore provided through re-appropriation in 15 grants/appropriations involving 36 detailed heads, proved excessive in view of savings of ₹ 107.13 crore

(Appendix 2.5). This indicated injudicious re-appropriation without assessing actual requirements.

Further, there was excess expenditure of ₹ 43.88 crore in 10 cases, which can partly be attributed to ₹ 259.75 crore being injudiciously withdrawn through re-appropriations, as detailed in table 2.5.

Table 2.5: Injudicious withdrawals through re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (-)	Total Surrender	Expenditure	Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	02	2403-00-103-0003- Scheme for Range Poultry Farm, Central Poultry Development and Production & Distribution of Poultry Feed	5.20	0.06	1.07	4.13	0.06
2	03	4059-01-051-0101- Building	216.43	1.20	89.57	126.16	0.50
3	08	2205-00-107-0001- Museums	20.73	3.34	6.36	11.07	0.04
4	16	2515-00-001-0003- Establishment of District Panchayats	267.31	0.55	95.65	171.63	0.52
5		2515-00-198-0009- Contribution to Gram Panchayats in the light of recommendation of State Finance Commission	1,654.25	241.43	58.28	1,385.49	30.95
6	23	2851-00-789-0104- Handloom Development Scheme	14.80	3.70	10.34	4.46	3.70
7	26	2230-03-101-0001- State Council Administration of Industrial Training Institute	46.24	0.05	7.26	38.94	0.01
8	44	2225-01-277-0011- Scholarship and Stipends	10.85	1.27	8.78	0.85	0.05
9	51	2235-02-104-0104- Bihar Social Protection Project (World Bank Aided)	95.80	8.00	0.00	95.80	8.00
10		2235-02-106-0001- Remand Home	5.77	0.15	3.22	2.45	0.05
Total			2,337.38	259.75	280.53	1,840.98	43.88

(Source: Grants Audit Register & Detailed Appropriation Accounts for the year 2016-17)

Similarly, insufficient withdrawal of fund through re-appropriations (₹ 484.91 crore) in 68 cases under 27 grants resulted in savings of ₹ 1,260.86 crore as shown in Appendix 2.6.

Recommendation: The Finance Department should agree to reappropriation proposals from grant controlling officers only if the trend of expenditure warrants these.

2.3.6 Substantial surrenders

Out of the total provision of ₹ 18,806.05 crore in 126 cases under 26 grants/ appropriations, ₹ 14,426.57 crore (76.71 per cent) was surrendered (₹ five crore and more than 50 per cent of the total provision in each case) as detailed in Appendix 2.7. Further, there

was cent *per cent* surrender of funds (₹ 3,421.66 crore⁴) in 186 head of accounts under 35 grants/appropriations (*Appendix 2.8*). Such substantial surrenders indicated that either the budgeting was done without due prudence or that there are serious slippages in programme implementation.

The departments attributed surrender of funds to revision in plan outlay, non-receipt of central share and administrative approval, non-sanction of adequate amount, inability to foresee appointments/ transfers and non-receipt of funds from nodal agencies etc.

2.3.7 Surrenders in excess of actual savings

Against savings of ₹ 2,212.84 crore, the amount surrendered was ₹ 2,292.84 crore, resulting in excess surrender of ₹ 80 crore in 10 Departments as shown in **table 2.6**. Such surrenders in excess of actual savings indicated that the departments did not exercise adequate budgetary controls by watching flow of expenditure through monthly expenditure statements.

Table 2.6: Surrender in excess of actual savings during the year 2016-17

(₹ in crore)

Sl. No.	Number and name of the grant	Total grant	Saving	Amount surrendered	Amount surrendered in excess (5-4=6)
(1)	(2)	(3)	(4)	(5)	(6)
Revenue- Voted					
1	02- Animal and Fisheries Resource Department	600.34	133.54	134.52	0.98
2	16- Panchayati Raj Department	7,386.33	919.67	944.66	24.99
3	30- Minorities Welfare Department	162.86	8.79	9.14	0.35
4	33- General Administration Department	673.41	169.23	170.34	1.11
5	36- Public Health Engineering Department	434.32	87.12	90.31	3.19
6	43- Science and Technology Department	101.06	20.98	21.06	0.08
7	50- Minor Water Resource Department	342.12	102.64	103.22	0.58
	Total Revenue	9,700.44	1,441.97	1,473.25	31.28
Capital- Voted					
1	20- Health Department	1,120.29	261.23	266.74	5.51
2	23- Industries Department	127.40	1.87	2.34	0.47
3	41- Road Construction Department	5,784.91	442.80	485.09	42.29
4	43- Science and Technology Department	378.32	64.97	65.42	0.45
	Total Capital	7,410.92	770.87	819.59	48.72
	Grand Total	17,111.36	2,212.84	2,292.84	80.00

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

2.3.8 Anticipated savings not surrendered

As per paragraph 104 of the BBM, spending departments are required to surrender grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the end of 2016-17, though savings of ₹ 8,998.92 crore (₹ one crore or more and above 10 *per cent* of total provisions in each case) occurred in 17 major heads under 12 grant/appropriations, no part of it was surrendered by the spending departments as detailed in *Appendix 2.9*.

⁴ more than ₹ five lakhs in each case

Besides, in 70 cases (in excess of ₹ 10 crore and 10 per cent of the total provisions in each case) under 34 grants/appropriations, ₹ 17,354.26 crore (27.54 per cent) out of the total provision (₹ 63,016.77 crore) was surrendered on the last working day of the financial year as detailed in **Appendix 2.10**.

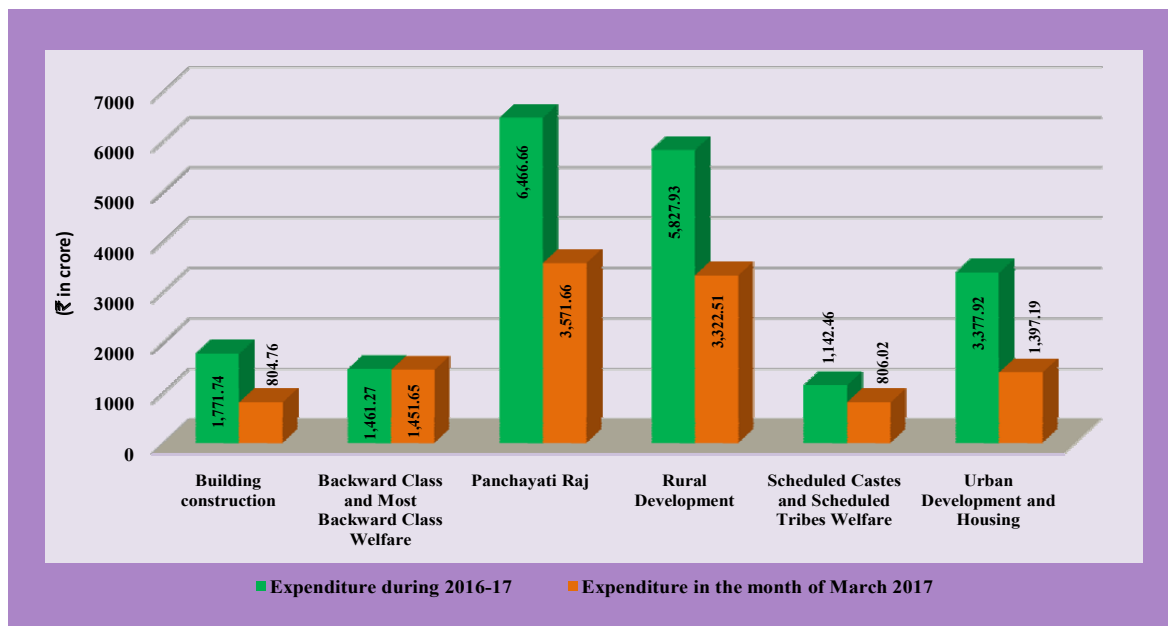
Recommendation: The Finance Department should ensure timely surrender of funds and evolve a system of timely budgetary releases to departments to minimise the surrenders.

2.3.9 Rush of Expenditure

The BBM stipulates that late allotments should be avoided unless they are inevitable. Funds placed at the disposal of a Disbursing Officer late in the year are very often an invitation to extravagance or rush of expenditure. Uniform flow of expenditure is essential to ensure that the primary requirement of budgetary control is maintained.

In 17 departments, expenditure (₹ 19,036.99 crore) incurred during the last quarter was 68.63 per cent of total expenditure (₹ 27,738.38 crore) during the year and expenditure incurred (₹ 14,175.07 crore) in the month of March 2017 was 51.10 per cent of total expenditure as detailed in **Appendix 2.11**. Out of this, ₹ 76.66 crore was drawn by the 17 departments through AC bills in March 2017 indicating that this was done to exhaust the budgetary provision and the savings were actually greater than depicted. Further, ₹ 11,353.79 crore (56.49 per cent) of total expenditure (₹ 20,047.98 crore) under 6 departments was spent in March 2017 as depicted in **Chart 2.2**.

Chart : 2.2 Rush of expenditure during 2016-17



(Source: Finance Accounts for the year 2016-17)

The Finance Department stated (March 2018) that the maximum amount of grants from GoI is received in the last quarter of the financial year and expenditure thereof along with matching State share for Central schemes is made thereafter. It was further stated that expenditure is made in the last quarter and in March of the financial year due to late approval of new schemes coupled with passing of second supplementary budget in December and third supplementary budget in March.

The reply is not acceptable as the State share for Central schemes could have been released in the interest of work without waiting for the Central share. Further, new schemes could have been approved without waiting for the last quarter of the year.

Recommendation: The State Government should frame rules to control rush of expenditure during the fag end of the financial year.

2.4 Advances from Contingency Fund

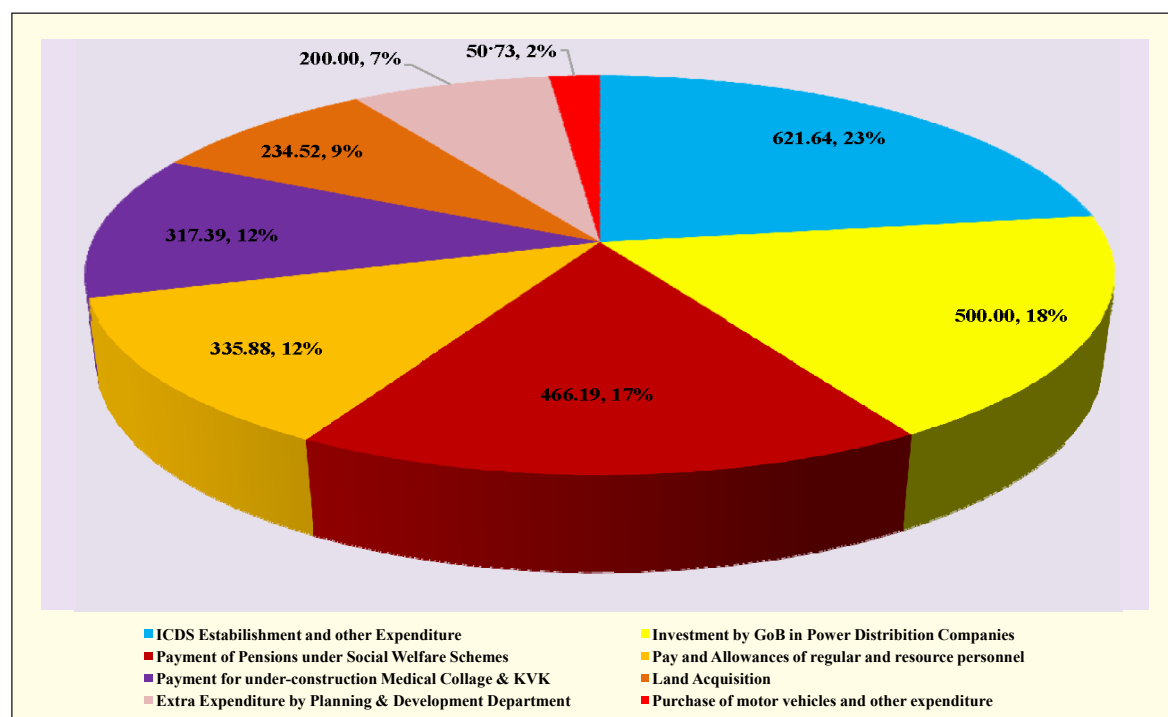
The Contingency Fund of the State was established under the Bihar Contingency Fund Act, 1950 in terms of the provisions of Articles 267 (2) and 283 (2) of the Constitution of India.

Through the Bihar Contingency Fund (Amendment) Act 2015, the State Government increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 5,787.85 crore, on temporary basis, for the period 1 April 2016 to 30 March 2017 for relief on natural calamities like drought and earthquake and for meeting the State share of GOI sponsored projects for which budget provisions have not been made and expenditure is to be made immediately. Fifty *per cent* of the total amount so enhanced was to be used only for relief and rehabilitation measures due to natural calamities. In comparison, the corpus of the Contingency Fund of GoI has remained at ₹ 500 crore over the past 12 years. The Contingency Funds of the neighbouring states was also far less⁵.

It was observed that the State Government made 136 withdrawals amounting to ₹ 4,416.63 crore from the Contingency Fund, out of which, 61 withdrawals amounting to ₹ 2,726.35 crore (61.73 *per cent*) were for meeting non-contingent expenditure (*Appendix 2.12*) in violation of constitutional provisions as shown in **Chart 2.3**.

Chart 2.3: Non-contingent expenditure from Contingency Fund

(₹ in crore)



⁵ Uttar Pradesh: ₹ 600 crore, Madhya Pradesh and Jharkhand: ₹ 500 crore.

In reply, the Finance Department stated (December 2017) that the expenditure was made to defray expenditure for which there was no budget provision and the Legislature not being in session; the expenditure had thereafter been regularized by the Legislature.

The reply is not acceptable, since it violates the principles of budgetary and legislative control, as follows:

(i) the Constitutional provision underlying the creation of Contingency Funds for the Union and the States stipulates that such funds are placed at the disposal of the Executive to meet urgent unforeseen expenditure. The expenditure of ₹ 2,726.35 crore depicted in **Chart 2.3** does not comply either with the Constitutional provision or the stipulations of the Bihar Legislature.

(ii) Analysis of expenditure made out of the Contingency Fund during the past four years revealed that the fund has been regularly enhanced⁶, on temporary basis year after year, for relief on natural calamities and for meeting the State share of GOI sponsored projects. However, the expenditure on natural calamities during the last five years ranged from 0.02 to 37.67 per cent of the funds drawn from the Contingency Fund as shown in **table 2.7**.

Table 2.7 : Expenditure on natural calamities from the Contingency Fund

(₹ in crore)

Sl. No.	Year	Total expenditure from Contingency Fund	Expenditure on natural calamities	Percentage of total expenditure
1	2012-13	2,536.92	0.48	0.02
2	2013-14	1,141.58	430.00	37.67
3	2014-15	1,875.84	204.52	10.90
4	2015-16	6,117.60	2,205.00	36.04
5	2016-17	4,416.63	1,524.42	34.52

(iii) Further, a major portion⁷ of the funds had been utilised for non-contingent expenditure such as purchase of motor vehicles, payment of salaries/pension etc. It was incumbent on the Finance Department to have made budgetary provisions for the above routine expenditure and secured prior legislative approval as contemplated in the Constitution on the annual budgetary exercise. The Finance Department has failed to comply with these Constitutional provisions and the Contingency Fund is being used as an imprest account.

Recommendations: The Finance Department should review the practice of such large annual increases in the Contingency Fund corpus and should also ensure that advances from the Contingency Fund are utilized only to meet “urgent unforeseen expenditure” as contemplated under the Constitution and the Bihar Contingency Fund Act. The Finance Department should also bring to the notice of the Legislature every deviation from these stipulations at the time of seeking regularization of expenditure from the Contingency Fund.

⁶ Raised to ₹ 2,600 crore in 2012-13, to ₹ 1,800 crore in 2013-14, to ₹ 2,000 crore in 2014-15, to ₹ 4,827.41 in 2015-16 and to ₹ 5,787.85 crore in 2016-17.

⁷ ₹ 2,470.56 crore (97 per cent) in 2012-13, ₹ 689.79 crore (60 per cent) in 2013-14, ₹ 1,667.15 crore (89 per cent) in 2014-15 and ₹ 2,927.07 crore (61 per cent) in 2015-16

2.5 Drawal of funds to avoid lapse of budgetary provision

The Bihar Treasury Code (BTC), 2011, stipulates that no money shall be drawn from the Treasury in anticipation of demands or to prevent lapse of budget grants and unspent balances should be refunded to the Treasury before the end of the same financial year.

Test check (2016-2017) revealed that, in 25 cases, an amount of ₹ 15.98 crore was drawn on AC bills during the period 2006-07 to 2014-15. Out of this, an amount of ₹ 5.77 crore was remitted after retention for periods ranging from one year and five months to eight years and seven months (*Appendix 2.13*).

Further, in 7 cases, the entire amount of ₹ 7.19 crore drawn on AC bills during the period from 2004-05 to 2014-15 was remitted after retaining the funds for periods ranging from nine months to ten years and ten months (*Appendix 2.14*).

Unspent balances not transferred to the Consolidated Fund before the closure of financial year entails risk of misuse of public funds, fraud and misappropriation.

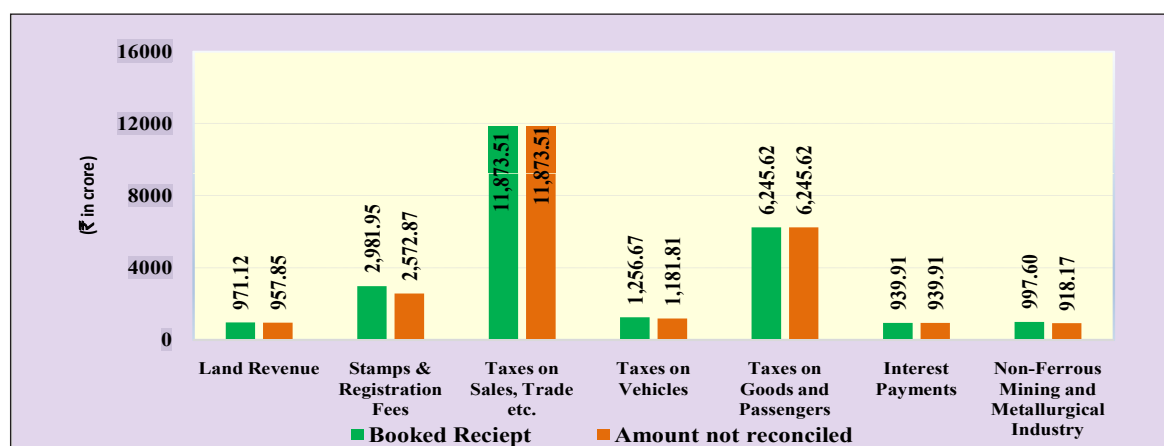
Recommendations: *The Finance Department should ensure that funds are not drawn merely to avoid lapse of budget. Disciplinary action should be initiated against officers/officials who draw funds on AC bills to avoid lapse of budget and fail to transfer unspent balances to Consolidated Fund before the closure of the financial year.*

2.6 Unreconciled receipts and expenditure

Every year, the Accountant General (Accounts & Entitlements) reiterates to Budget Controlling Officers, the requirements of the Bihar Budget Manual, to reconcile their monthly and quarterly figures of receipts and expenditure with the books of the AG (A&E).

Audit observed, however, that HoDs did not reconcile receipts amounting to ₹ 25,430.49 crore (exceeding ₹ 10 crore in each case) out of total receipts of ₹ 1,05,584.99 crore under 26 Major heads and expenditure amounting to ₹ 1,00,816.53 crore (exceeding ₹ 10 crore in each case) out of total expenditure (₹ 1,21,213.47 crore) under 87 major heads during 2016-17 with the books of the AG (A&E) (*Appendix 2.15*). Significant cases of non-reconciliation related to 7 receipts and 7 expenditure heads⁸ respectively as depicted in *Chart 2.4* and *2.5*.

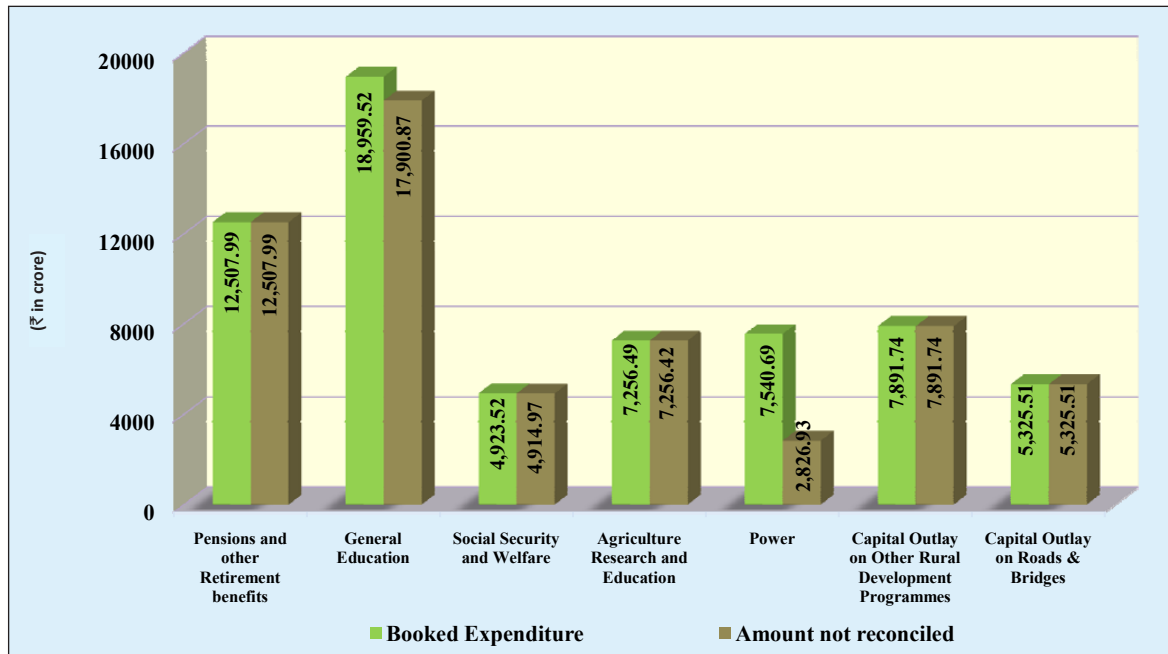
Chart 2.4: Receipts not reconciled



(Source: Information compiled by office of the Accountant General (A&E))

⁸ 6 departments under Receipt heads and 16 departments under Expenditure heads.

Chart 2.5: Expenditure not reconciled



(Source: Information compiled by office of the Accountant General (A&E)).

Recommendation: The Finance Department should evolve a mechanism making it mandatory for the Controlling Officers to reconcile every month, their receipts and expenditure with the books of the AG (A&E).

Review of selected grants

A review of the budgetary procedures and control over expenditure was conducted (August and September 2017) in respect of Grant No. 20- “Health Department” and Grant No. 46 “Tourism Department”. The results of review are detailed below:

2.7 Review of Grant No.20 “Health Department”

Five Major Heads (2210, 2211, 2235, 2251 and 4210) were operated by the Department of Health under Grant No.20 during the financial year 2016-17, as summarised in **Table 2.8**.

Table 2.8: Summarised Appropriation for 2016-17

(₹ in crore)						
Budget Estimate	Original provision	Supplementary provision	Total provision	Total Expenditure	Savings	Savings in percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue	7,321.68	779.07	8,100.75	4,749.79	3,350.96	41.37
Capital	913.01	207.28	1,120.29	859.06	261.23	23.32
Total	8,234.69	986.35	9,221.04	5,608.85	3,612.19	39.17

(Source: Appropriation Accounts of the year 2016-17)

2.7.1 Substantial savings

Substantial savings in the revenue sector were mainly under sadar and sub-divisional hospitals, TB and Leprosy Eradication Programme, primary health centers, health sub-centers etc. Savings in capital sector were mainly under Indira Gandhi Institute of Cardiology, Medical College and land acquisition for Rural Medical Institutions, etc.

The Health Department accepted (September 2017) the audit findings.

Recommendation: *Since substantial savings are a routine feature of the Health Department grant, the Finance and Health Departments should take more effective steps to ensure that such savings do not recur.*

2.7.2 Unnecessary and excessive supplementary provision

The supplementary provision of ₹ 103.08 crore, under major head 2210 and 2211, during the year 2016-17 proved unnecessary as the expenditure (₹ 1,163.26 crore) did not come up to the level of original provision (₹ 1,293.65 crore). Further, supplementary provision of ₹ 2.44 crore under major head 2210 proved excessive as the expenditure of ₹ 18.45 crore was only ₹ 5 lakh more than the original provision (₹ 18.40 crore) as detailed in **Appendix 2.16**.

In reply, the Health Department stated (September 2017) that the supplementary provision could not be utilised due to unavoidable reasons.

The reply is ambiguous and not acceptable as specific reasons for non-utilisation of the supplementary provision, a major portion of which was made for primary health centres, should be available with the Department.

2.7.3 Unnecessary re-appropriation

In eight cases, though re-appropriation of ₹ 2.47 crore was made, the actual expenditure of ₹ 65.72 crore was well within the original provision as detailed in **table 2.9**.

Table 2.9: Unnecessary re-appropriation of funds

(₹ in crore)

Sl. No.	Head of Account	Total Provision (O+S)	Reappropriation	Expenditure
(1)	(2)	(3)	(4)	(5)
1	2210- Medical and Public Health-01-Urban Health Services- Allopathy-001-Direction and Administration-0001-Health Directorate	20.84	0.56	18.45
2	2210- Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-0010-Indira Gandhi Cardiac Institute, Patna	32.92	0.34	24.96
3	2210- Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-0011-Infectious Disease Hospital, Patna	2.62	0.02	2.10
4	2210- Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-0012-Rajendra Nagar Hospital, Patna	4.76	0.06	4.47

Sl. No.	Head of Account	Total Provision (O+S)	Reappropriation	Expenditure
(1)	(2)	(3)	(4)	(5)
5	2210- Medical and Public Health-05-Medical Education, Training and Research-105-Allopathy-0009- Dental College, Patna	5.64	0.94	3.93
6	2210- Medical and Public Health- 06-Public Health-003-Training-0002-Public Health Institution	15.56	0.38	8.29
7	2251- Secretariat-Social Services-00-090-Secretariat-0007-Health Department	4.44	0.02	3.52
8	4210-Capital outlay on Medical and Public Health-02-Rural Health Services-050-Land-0101-Land Acquisition for Rural Medical Institutions	0.00	0.15	0.00
Total		86.78	2.47	65.72

(Source: Detailed Appropriation Accounts and Grant Audit Register for the year 2016-17)

The Health Department accepted (September 2017) the audit observation.

2.7.4 Surrender of funds on the last day of the Financial Year

The Department failed to use an amount of ₹ 1,416.65 crore which was surrendered on the last day of the financial year (41.86 per cent of total amount surrendered by the Department during the year), as detailed in **Appendix 2.17**, which could have been avoided had the Health Department utilized the Monthly Expenditure Reports submitted by its Controlling Officers to the Department to monitor the flow of expenditure.

The Health Department accepted (September 2017) the audit observation.

2.7.5 Fifty to hundred per cent surrender of funds

The entire provision of ₹ 574.17 crore in eleven detailed heads under three major heads (2210, 2235 and 4210) pertaining to National AIDS and Sexually Transmitted Disease Prevention Programme and National AYUSH Mission including Medicinal Plants related Mission, social security for unorganized labour, National Health Insurance Scheme, Human Resources in Health and Public Education etc., remained unutilised and was surrendered. Further, in twelve cases under three major heads (2210, 2211 and 4210), ₹ 2,179.25 crore (71.81 per cent of total allocation of ₹ 3,034.55 crore and ranging between 50 per cent to 99 per cent of allocation) under the heads of account pertaining to National Health Mission including National Rural Health Mission, mental hospital, new medical colleges, para medical institutions etc., was surrendered during the year as detailed in **Appendix 2.18**.

The Health Department accepted (September 2017) the audit observations.

Recommendation: The Health Department should initiate measures to ensure that subordinate offices submit proposals on time so that fund allocations are utilized.

2.8 Review of Grant No. 46- “Tourism Department”

The position under three major heads (3451, 3452 and 5452) operated under the grant pertaining to the Department of Tourism is given in **table 2.10** below.

Table 2.10: Position of Summarised Appropriation for 2016-17.*(₹ in crore)*

Budget Estimate	Original Provision	Supplementary Provision	Total Provision	Total Expenditure	Savings	Savings (percentage)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue	31.78	69.16	100.94	88.67	12.27	12.16
Capital	640.71	43.00	683.71	63.09	620.62	90.77
Total	672.49	112.16	784.65	151.76	632.89	80.66

*(Source: Detailed Appropriation Accounts 2016-17)***2.8.1 Substantial savings**

Against the total provision of ₹ 100.94 crore under the Revenue section, expenditure of only ₹ 88.67 crore was incurred, resulting in savings of ₹ 12.27 crore (12.16 per cent of the total provision). Savings were mainly under heads meant for schemes related to Tourist Center and Tourism Development. The provision of ₹ 683.71 crore under Capital section included State Plan (₹ 70.51 crore) and Central Plan (₹ 613.20 crore). Against State Plan, only ₹ 63.09 crore was spent resulting in saving of ₹ 7.42 crore under the head meant for 'Development of Tourism Structures'. Out of ₹ 613.20 crore provided under Central Plan, ₹ 576.54 crore and ₹ 36.66 crore were meant for Swadesh Darshan Scheme and Prasad Scheme respectively. However, funds allocated (₹ 613.20 crore) for these schemes were not released by GoI as of March 2017.

The Tourism Department accepted (September 2017) the audit observations.

2.8.2 Surrender of funds on the last day of the financial year

Out of the total provision of ₹ 168.11 crore relating to five detailed heads, ₹ 12.67 crore (7.54 per cent of total provision) was surrendered on the last day of the financial year as detailed in table 2.11.

Table 2.11: Surrender of funds on the last day of the financial year*(₹ in crore)*

Sl. No.	Head	Total Provision	Surrendered amount
(1)	(2)	(3)	(4)
1	3451-Secretariat Economic Service-00-090-Secretariat-0015-Tourism Department	2.61	0.36
2	3452-Tourism-01-Tourist infrastructure-101-Tourism centre-0001-Tourism Centre	50.98	2.95
3	3452-Tourism-80-General-001-Direction and Administration-0001-Directorate	16.51	1.31
4	3452-Tourism-80-General-104-Promotion and Publicity-0103-Tourism Development	27.50	6.47
5	5452-Capital Outlay on Tourism-01- Tourism infrastructure-101-Tourist Centre-0104-Development of Tourism Structures	70.51	1.58
Total		168.11	12.67

(Source: Detailed Appropriation Accounts 2016-17)

2.8.3 Unnecessary supplementary provision

Supplementary provision of ₹ 1.00 crore under Major Head 3452-Tourism-80-General-003-Training-0101-Bihar Kaushal Vikas Mission proved unnecessary as the entire provision was surrendered without incurring any expenditure.

The Tourism Department stated (September 2017) that the amount was not utilised due to unavoidable circumstances.

The reply is ambiguous and not acceptable as specific reasons for non-utilisation of the supplementary provision should be available with the Department.

2.8.4 Unadjusted Abstract Contingent bills

Out of ₹ 57.01 crore drawn on 53 AC bills, only 24 DC bills amounting to ₹ 17.53 crore were submitted and partly adjusted up to March 2017. The funds were drawn mainly for construction of Tourist Complex at Gaya, development of Maya Sarover at Bodh Gaya, renovation of Indrashan Hall and Conference Hall at Rajgir, development of Braham Kund at Rajgir and land acquisition etc., during the period from 2006-07 to 2015-16. 52 DC bills amounting to ₹ 39.48 crore were outstanding as of 31 March 2017 as detailed in table 2.12.

Non submission of DC bills within prescribed time, breaches financial discipline and entails risk of misappropriation of public money and unhealthy practices.

Table 2.12: Position of outstanding DC bills

(₹ in crore)

Sl. No.	Financial year	AC bills drawn		DC bills submitted		Outstanding DC bills	
		Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2006-07	5	3.81	4	2.28	5	1.53
2	2007-08	2	0.62	2	0.43	2	0.19
3	2009-10	3	2.26	3	0.77	3	1.49
4	2010-11	2	1.05	1	0.19	2	0.86
5	2011-12	2	2.33	0	00	2	2.33
6	2012-13	17	26.28	12	13.61	16	12.67
7	2013-14	2	0.51	0	00	2	0.51
8	2014-15	18	17.67	2	0.25	18	17.42
9	2015-16	2	2.48	0	00	2	2.48
Grand Total		53	57.01	24	17.53	52	39.48

(Source: Information furnished by Tourism Department, GoB)

Recommendation: The Health and Tourism Departments should monitor trends of expenditure so that savings should be minimised, funds are not retained unnecessarily and are surrendered at the earliest.

CHAPTER-III
FINANCIAL REPORTING

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Personal Deposit Accounts

Personal Deposit (PD) accounts are opened to transfer funds from the Consolidated Fund for special cases where public interest requires speed of expenditure which is not possible through the normal treasury procedure or there are a large number of small beneficiaries dispersed in interiors such that direct disbursement through the Treasury is not practicable. PD administrators are required to review all PD accounts at the end of the financial year and transfer the amounts lying unspent after three consecutive financial years (including the financial year in which the money was withdrawn)¹ back to the Consolidated Fund by reduction of expenditure to the concerned service head.

PD accounts are kept in treasuries in the name of the Administrator of the Accounts. These accounts are opened with the consent of Finance Department under intimation to AG (A&E). As per information furnished by 74 treasuries to AG (A&E), 18 treasuries² are not maintaining PD accounts. There was a balance of ₹ 4,373.65 crore in 177 PD Accounts as on 31 March 2017. One PD account was opened and one was closed during the year.

3.1.1 Inoperative Personal Deposit Accounts

Out of 177 PD accounts, 60 PD accounts in 38 Treasuries remained inoperative for the last three financial years as detailed in *Appendix 3.1*. Out of these 60 inactive PD accounts, 59 had zero balance and in one PD account pertaining to DM, Patna, an amount of ₹ 0.66 crore was lying unspent at the end of March 2017.

Treasury Officers did not furnish information regarding amounts lying unspent for five consecutive financial years in PD Accounts which are liable to be refunded to the Consolidated Fund as reduction of expenditure under the concerned service head. Departmental officers had also not verified or reconciled the balances with the accounts maintained by the Accountant General.

Non reconciliation of balances of PD accounts periodically and not transferring the unspent balances lying in PD accounts to the Consolidated Fund before the closure of the financial year entails the risk of misuse of public funds, fraud and misappropriation.

Recommendations: *The Finance Department should review all PD accounts and ensure that (i) all PD accounts with zero/minimum balances are immediately closed; (ii) all amounts lying in PD accounts at the end of the year are immediately remitted to the Consolidated Fund; (iii) appropriate action is taken against departmental and treasury officers who fail to follow the financial rules relating to PD accounts.*

¹ Increased to five years vide GoB notification No. 6679 dated 23.08.2016.

² Bihar Bhawan, New Delhi, Dalsinghsarai, Dumraon, Hilsa, Lalganj, Masaurhi, Mokama, Naugachhia, Pupri, Rajgir, Rajouli, Rossera, Secretariat Treasury (Vikash Bhawan, Patna), Shahpur Patori, Sikharna, Tekari, Triveniganj and Udakishanganj.

3.2 Building and Other Construction Workers Welfare Cess

Rules have not been framed by the Government of Bihar for accounting of Labour Cess. No sub-head has been opened by the Government for booking the Labour Cess collected by various Departments executing projects involving labour. The Labour Cess collected by Government Departments has been directly booked under MH 8443 Civil Deposit-108-Public Works Deposits without routing through the Consolidated Fund of Bihar, as required under Article 266 (1) of the Constitution of India. Further, though the minor head-Public Works Deposits includes many receipts apart from Labour Cess, it does not have any further sub-heads below it, and consequently, the amount of Labour Cess collected by the various departments could not be ascertained. It has also not been possible to segregate the amount paid to the Labour Welfare Board.

3.2.1 Accounting of Cess

As per the information furnished by the Bihar Building and Other Construction Workers (BOCW) Welfare Board, accounts have been finalized only up to 2012-13.

As informed by the Board, a total amount of ₹ 973.87 crore was received by them on account of Labour Cess during 2008-09 to 2016-17. Out of this, ₹ 78.72 crore has been spent on Welfare Schemes (₹ 77.11 crore) and Administration (₹ 1.61 crore), leaving a balance of ₹ 895.15 crore at the end of the year.

***Recommendations:** The Bihar BOCW Welfare Board should ensure timely preparation of accounts and maintain relevant records to fulfil its mandate of improving the working conditions of building and other construction workers and providing adequate financial assistance to them. GoB should adhere to Constitutional provisions and route the Cess through the Consolidated Fund and also frame rules for accounting of the Cess.*

3.3 Opaqueness in accounts

Minor head 800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head 800 is to be discouraged, since it renders the accounts opaque as these heads do not disclose the concerned schemes, programmes etc.

Scrutiny revealed that during 2016-17, ₹ 174.65 crore under 19 Revenue and Capital Major Heads of accounts on the expenditure side, constituting 0.18 per cent of the total Revenue expenditure (₹ 94,765.18 crore), was classified under minor head '800- Other Expenditure' below the respective Major Heads.

Similarly, ₹ 1,212.95 crore under 47 Revenue Major Heads of accounts on the receipts side (excluding Grants-in-aid), constituting 1.15 per cent of the total revenue receipts (₹ 1,05,584.99 crore) were classified under the minor head '800- Other Receipts' below the respective Major Heads.

Instances where a substantial proportion (10 per cent or more of the total receipts/expenditure under the related Major Head) of the receipts and expenditure were classified under minor head 800- 'Other Receipts / Expenditure' are detailed in *Appendix 3.2* and *Appendix 3.3* respectively.

Classification of large amounts under the omnibus minor head 800-‘Other Expenditure/ Receipts’ reflected lack of transparency in financial reporting.

Recommendations: *The Finance Department may, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that such receipts and expenditure are in future booked under the appropriate head of account.*

3.4 Delay in finalisation in the accounts of Public Sector Undertakings

The Financial Statement of the Companies for each financial year are required to be finalised within six months from the end of relevant financial year i.e., by September, in accordance with the provision under Section 96 (1) read with Section 129(2) of the Companies Act, 2013. Failure to do so may attract penal provisions under Section 99 of the Act, which provides that every officer of the Company who is in default shall be punishable with fine which may extend to one lakh rupees, and in case of continuing default, with a further fine which may extend to five thousand rupees for every day during which such default continues. As such, the management of Government companies, whose accounts are in arrears, are liable to pay for any default. Similarly, in case of Statutory Corporations, their accounts are to be finalised, audited and presented to the Legislature as per the provisions of their respective Acts.

There were 74 State Public Sector Undertakings (PSUs) in Bihar comprising 27 working companies, three Statutory Corporations (all working) and 44 non-working companies and as of December 2017. Working companies, including Statutory Corporations, have accounts in arrears ranging from one to 23 years while non-working companies have accounts in arrears ranging from one to 40 years.

In violation of the above provisions, more than 88 *per cent* of the PSUs in Bihar are in arrears of accounts, as detailed in **table 3.1** and detailed in **Appendix 3.4**.

Table 3.1: Age-wise arrears of Annual Accounts of PSUs as of 31 December 2017

Sl. No.	Particulars	Working	Non-working	Total
1	Number of PSUs	30	44	74
2(a)	Number of PSUs having accounts in arrears	21	44 ³	65
2(b)	Number of accounts arrears (years)	142	1,029	1,171
3(a)	Number of PSUs with arrears of less than 5 years	14	02	16
3(b)	Number of accounts arrears in above PSUs	39	03	42
4(a)	Number of PSUs/Corporations with accounts in arrears for 5 to 10 years	03	01	04
4(b)	Number of accounts arrears in above PSUs/Corporations	28	08	36
5(a)	Number of PSUs/Corporations with accounts in arrears for 10 years and above	04	36	40
5(b)	Number of accounts arrears in above PSUs/Corporations	75	1,018	1,093
6	Extent of arrears of accounts (in years)	1 to 23	1 to 40	1 to 40

(Source: Latest finalised accounts of the PSUs)

³ Includes 5 non-working companies under liquidation.

Due to non-finalisation of accounts, the C&AG has been unable to perform the supplementary audit of Companies as stipulated in the Companies Act, and statutory audit of the Corporations as stipulated in their respective Acts for periods up to 40 years.

Further, the State Government had extended budgetary support, by way of infusion of equity, loans, grant-in-aid/subsidy, of ₹ 1,052 crore to seven PSUs during 2014-16 and ₹ 1,414.79 crore to five PSUs during 2016-17 whose accounts were in arrears for more than three years as discussed in *Paragraph 1.4.3*.

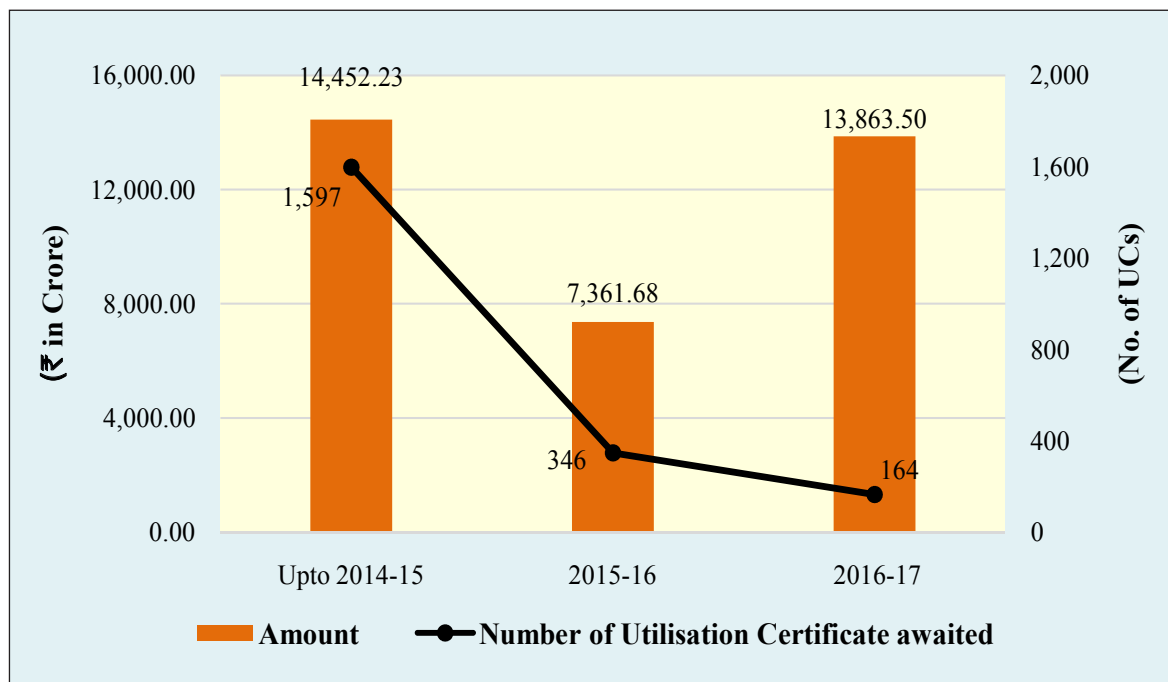
Recommendations: *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.*

3.5 Non-submission of Utilisation Certificates

The Bihar Financial Rules (BFR) stipulate that where grants-in-aid (GIA) are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees, which, after verification, should be forwarded to the Accountant General (A&E) within 18 months of the drawal of grant, to ensure that the funds have been utilised for the intended purposes.

It was observed, however, that 2,107 UCs amounting to ₹ 35,677.41 crore were outstanding as of March 2017 in 32 Departments as detailed in *Appendix 3.5*. Year-wise position of outstanding UCs is shown in **Chart 3.1**.

Chart 3.1: Details of outstanding UCs



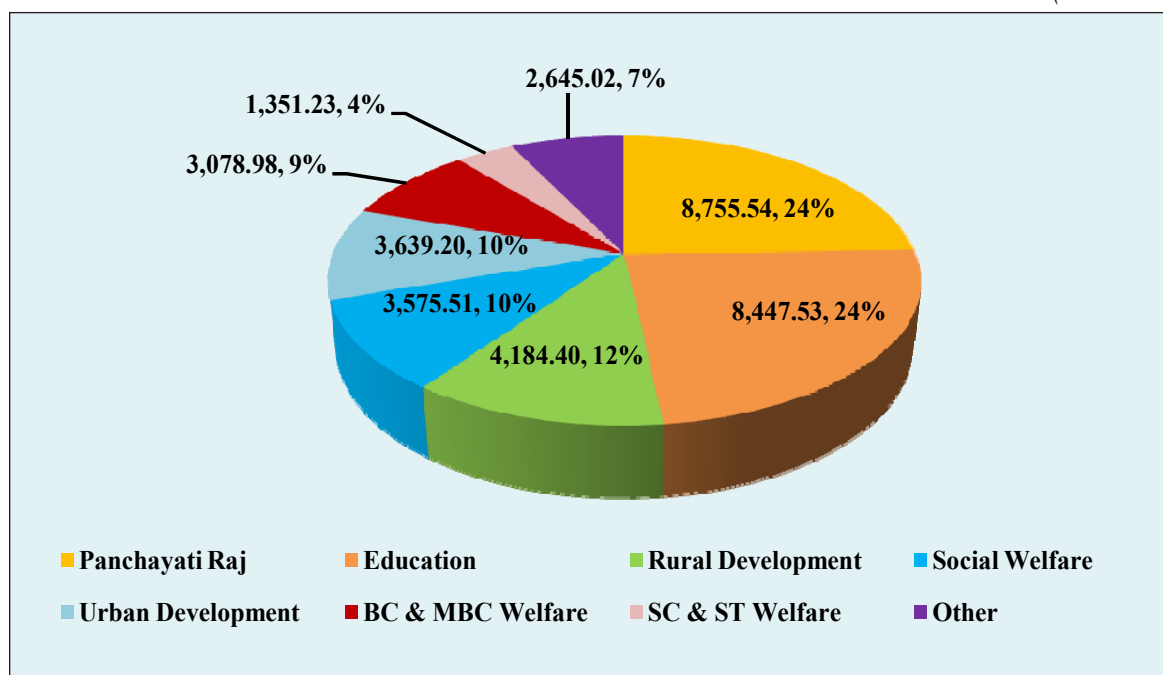
(* The year mentioned above relates to “due year” i.e., after 18 months of actual drawal)

Source: Finance Accounts for the year 2016-17.

Out of the outstanding UCs, 93 per cent pertain to seven departments as shown in Chart 3.2.

Chart 3.2: UCs outstanding (Department-wise)

(₹ in crore)



Though such instances of non-submission of UCs are being featured in the reports of the C&AG regularly, there has been no improvement. In many cases, the same recipients continue to receive further grants from the same departments, even while the UCs for earlier grants are pending.

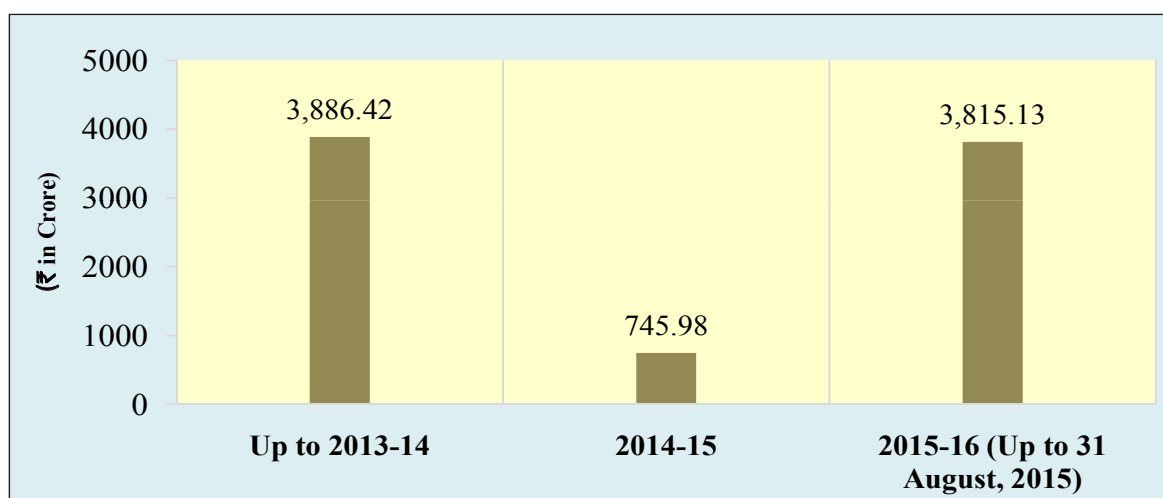
High pendency of UCs was fraught with risk of misappropriation of fund and fraud.

Recommendations: The Finance Department should prescribe a time frame within which administrative departments collect pending utilisation certificates. The Finance Department should also ensure that till such time, administrative departments release no further grants to defaulting grantees.

3.5.1 Outstanding Utilisation Certificates of Education Department

Test check of records of outstanding UCs of Grant No. 21 “Education Department” of sampled units/ districts viz., Bihar Education Project Council (BEPC), Bihar School Examination Board (BSEB), Bihar Secondary Education Council (BSEC) and DPO, Saran (Establishment, Planning & Accounts and SSA) was carried out during June 2017 to August 2017. The findings are discussed in the succeeding paragraphs.

There were 415 outstanding UCs amounting to ₹ 8,447.53 crore as on 31 March 2017, out of which, UCs amounting to ₹ 3,886.42 crore pertained to the period prior to 2014-15 as shown in Chart 3.3.

Chart 3.3: Year-wise breakup of outstanding utilisation certificates

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

3.5.1.1 Pending UCs for ₹ 158.21 crore

Under Government of India's (GoI) scheme to establish model schools on the lines of Central Schools and Navodaya Vidyalayas in academically backward blocks, the GoB had approved setting up of 368 model schools in different districts of Bihar during 2009-10 and 2010-11, at an estimated cost of ₹ 3.02 crore per school. The expenditure was to be borne by GoI and GoB in the ratio of 75:25 and the scheme was to be implemented by the Bihar Secondary Education Council (BSEC), Patna. Details are given in **table 3.2**.

Table 3.2: Central share and State share for setting up model schools

(₹ in crore)						
Total number of model school sanctioned	Estimated cost of construction	Central share (75 per cent)	State share (25 per cent)	Central share released (percentage of estimated cost of construction)	State share released (percentage of estimated cost of construction)	Total released amount
368	1,111.36	833.52	277.84	424.21 (38 per cent)	273.83 (24.64 per cent)	698.04

Till date, only 220 out of the 368 units (59.78 per cent) have been completed (March 2018). Details of pending utilisation certificates are detailed in **table 3.3**.

Table 3.3: Details of pending Utilisation Certificates in respect of model schools

(₹ in crore)			
Month of release	Sanctioned amount	UCs submitted	Pending UCs
March 2010	39.64	39.64 (October 2015)	Nil
March 2012	100.00	42.24 (March 2015) and 33.74 (May 2015)	24.02
October 2012 (as amended in January 2013)	134.19	Nil	134.19
Total	273.83	115.62	158.21

Recommendation: Since unadjusted fund releases are susceptible to misappropriation and fraud, the Finance Department and Education Department should ensure that the BSEC immediately furnishes UCs for the unadjusted release of ₹ 158.21 crore.

3.5.1.2 UCs pending for more than 11 years— honorarium for Panchayat Siksha Mitras

Test check of records of BEPC, Patna revealed that GIA of ₹ 113.74 crore⁴ was sanctioned for payment of honorarium to Panchayat Shiksha Mitras (PSMs). The amount was released to District Program Officers (DPOs) of 37 districts for payment of honorarium to 34,469 PSMs. However, UCs were pending even after lapse of more than 11 years.

BEPC stated that all districts have been directed to submit UCs.

3.5.2 Submission of Utilisation Certificates before actual expenditure

In the following cases, Audit observed that the recipients of Grants-in-Aid (GIA) submitted UCs in advance of expenditure.

- (i) The Directorate of Secondary Education, GoB, disbursed performance based grants⁵ to the Bihar School Examination Board (BSEB) to be distributed by the District Education Officers. Test check of records revealed that the BSEB had released ₹ 0.50 crore to Chandrasekhar Janata Inter College, Gaya and ₹ 0.32 crore to Women's College, Barhiya, Lakhisarai. However, NEFT/ RTGS transfers failed, due to incorrect bank account numbers. Audit observed that despite this, the BSEB furnished UCs for these amounts to the Directorate of Secondary Education, putting into doubt the veracity of all the UCs furnished by the BSEB.
- (ii) Out of ₹ 2.45 crore received from NTPC⁶ & PGCIL⁷ for construction of toilets, DPO (SSA)⁸, Saran released advance of ₹ 0.95 crore for construction of 128 toilets in 89 schools, out of which, ₹ 0.71 crore had been adjusted upto March 2017. Audit scrutiny revealed however, that the DPO had submitted UCs for ₹ 1.11 crore, putting into doubt the veracity of all the UCs furnished by the DPO.

Recommendation: The Finance Department and the concerned administrative departments should review the process of submission of UCs by implementing agencies and take appropriate departmental and criminal action for furnishing fictitious UCs.

3.6 Outstanding Detailed Contingent bills

The financial rules require that advances drawn through Abstract Contingent (AC) bills are adjusted promptly through Detailed Contingent (DC) bills. It was observed however, that 15,575 AC bills of ₹ 4,750.52 crore were lying unadjusted as on 31 March 2017, as detailed in table 3.4.

Table 3.4: Details of drawal and adjustment of AC bills

(₹ in crore)

Year	AC bills drawn during the year		AC bills adjusted during the year		AC bills pending for adjustment	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Upto 2014-15	97,408	34,714.78	84,736	32,415.60	12,672	2,299.18
2015-16	3,926	8,273.14	2,061	7,191.77	1,865	1,081.37
2016-17	1,383	1,808.68	145	438.72	1,238 ⁹	1,369.96
Total	1,02,717	44,796.60	86,942	40,046.09	15,775	4,750.51

(Source: Finance Accounts 2016-17)

⁴ ₹ 56.87 crore each during 2005-06 and 2006-07 @ ₹ 1,500 to 34,469 PSMs for 22 months.

⁵ To be used to pay the salaries of teachers and non-teaching staff of BSEB approved Secondary and Higher Secondary Schools and University affiliated inter-colleges.

⁶ National Thermal Power Corporation

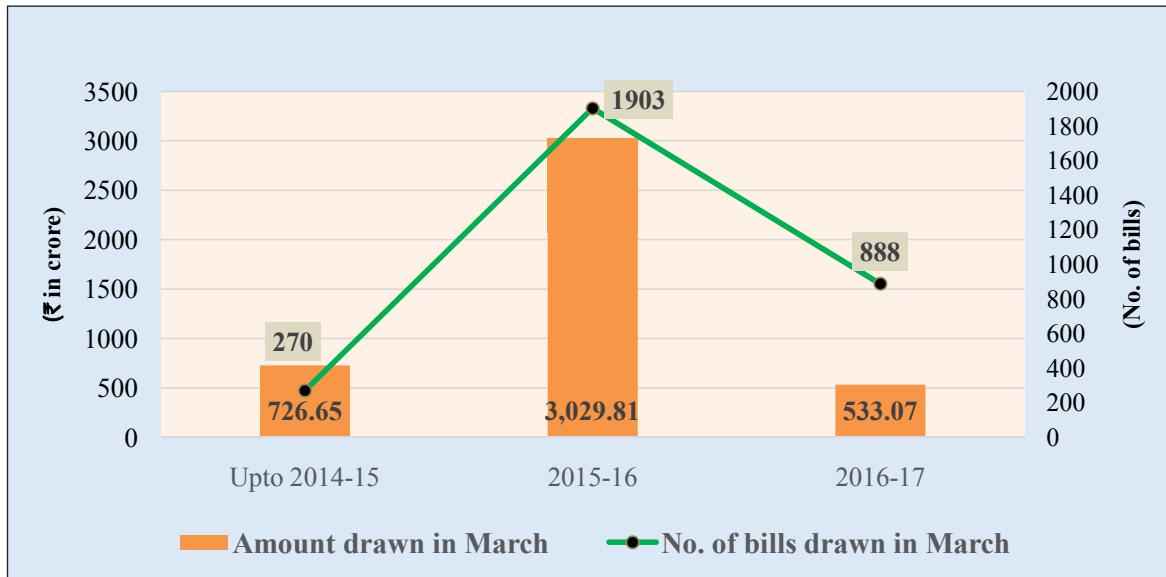
⁷ Power Grid Corporation of India Limited.

⁸ District Programme Officer (Sarva Siksha Abhiyan).

⁹ 997 AC Bills amounting to ₹ 690.13 crore out of 1,238 AC Bills will be due after 31 March 2017.

Details of AC bills drawn in March is shown in **Chart 3.4**.

Chart 3.4: AC bills drawn in March



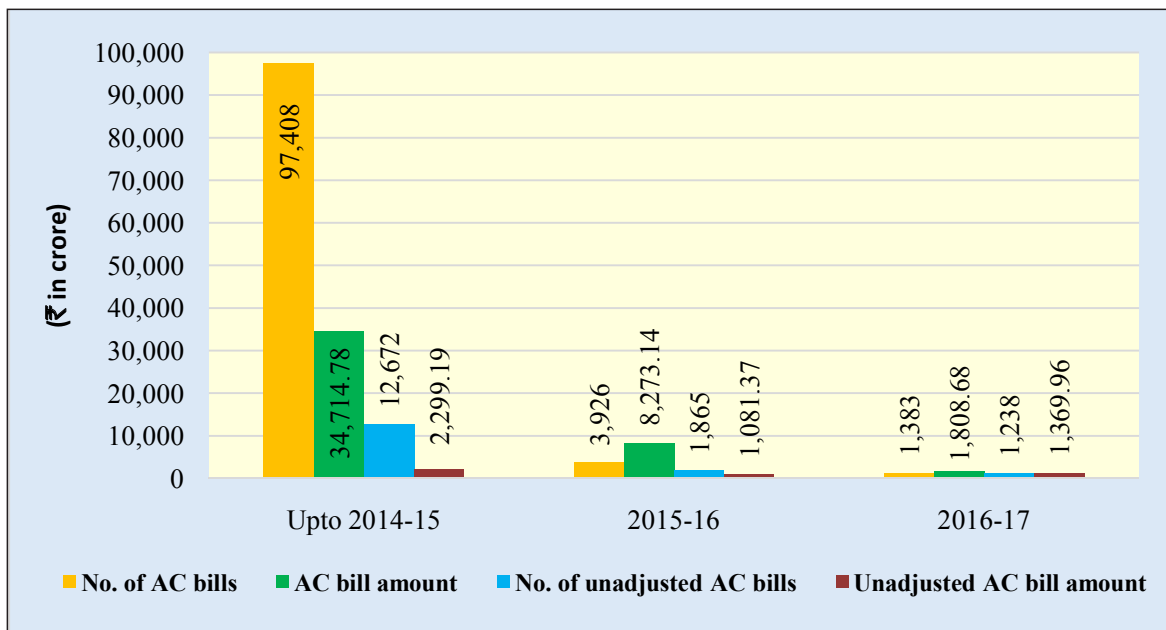
(Source: Data compiled by AG (A&E))

Out of 1,383 AC bills amounting to ₹ 1,808.68 crore drawn in 2016-17, 888 AC bills amounting to ₹ 533.07 crore (29.47 per cent) were drawn in March 2017. Out of this, 151 AC bills amounting to ₹ 43.52 crore was drawn on the last day of the financial year. Drawal of funds through AC bills at the fag end of the financial year indicates that this was primarily done to exhaust the budgetary provision.

Analysis of drawal of funds though AC bills revealed the following:

- Trend of drawal of funds through AC bills is shown in **Chart 3.5**.

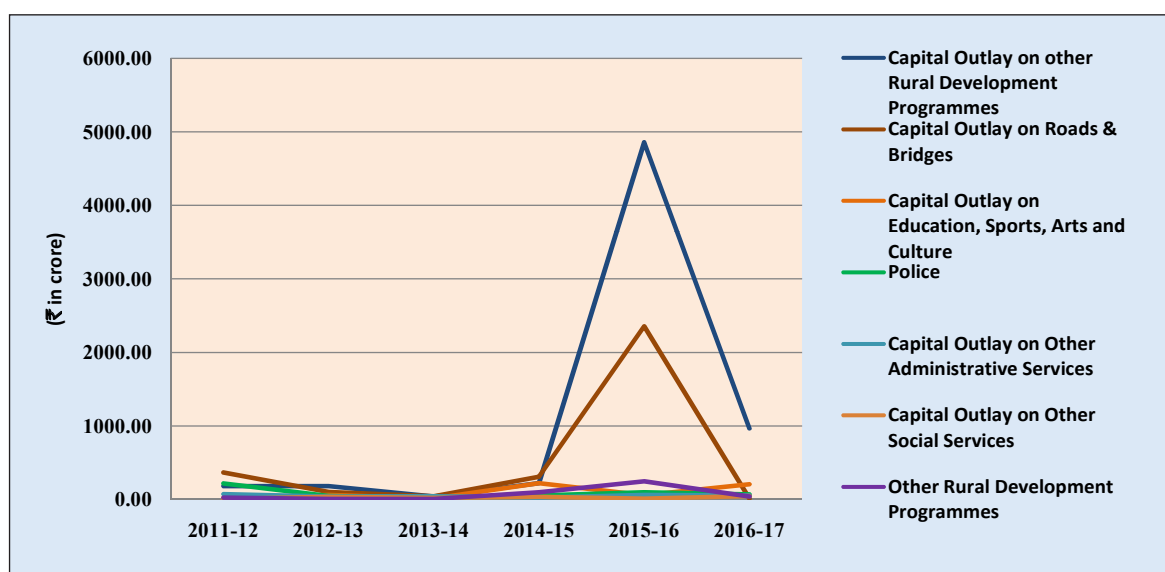
Chart 3.5: Outstanding AC bills awaiting adjustment



(Source: Data compiled by AG (A&E))

- Trend of Major Head-wise drawal of AC bills during 2011-12 to 2016-17 is depicted in the **Chart 3.6**.

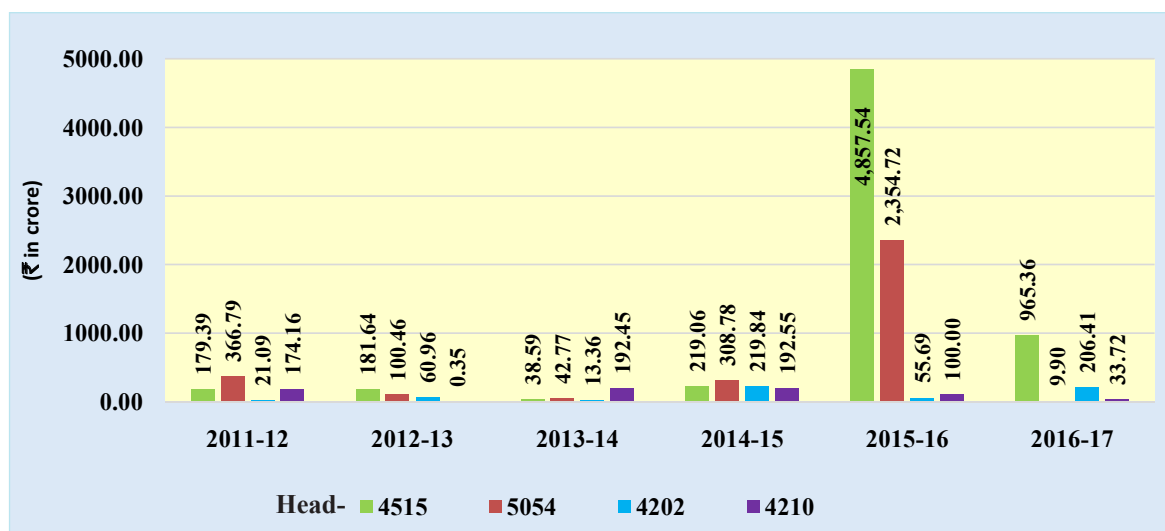
Chart 3.6: Trend of AC Bills (Major Head wise)



(Source: Data compiled by AG (A&E))

- Major instances of drawal of funds under Capital heads through AC bills during the last five years is shown in **Chart 3.7**.

Chart 3.7: Drawal of funds under Capital heads through AC bills



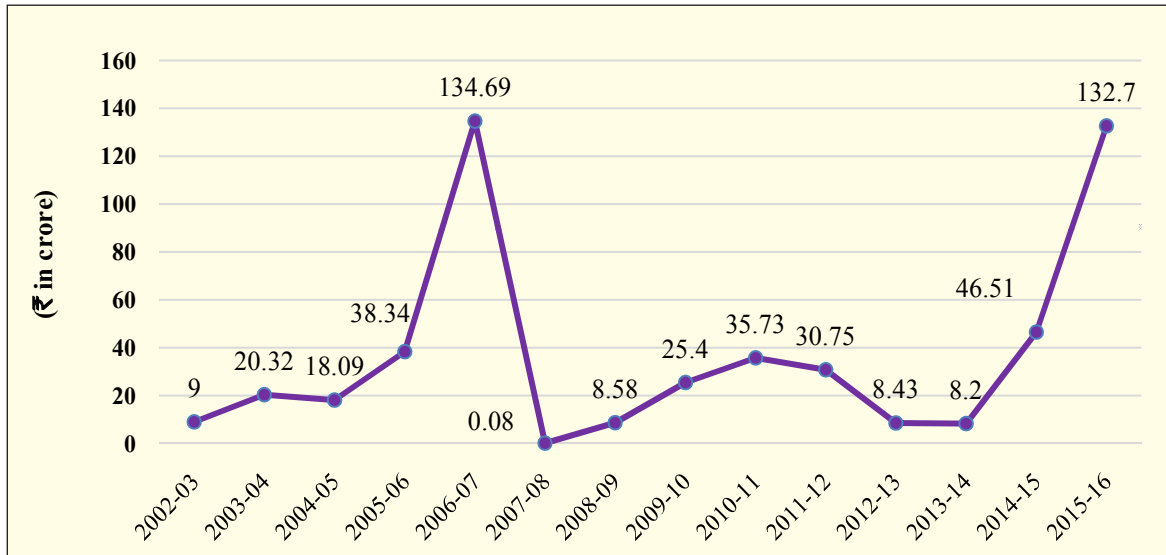
(Source: Data compiled by AG (A&E))

Non submission of DC bills within the prescribed time breaches financial discipline and entails risk of misappropriation of public money and unhealthy practices.

3.6.1 Outstanding AC Bills of Education Department

Analysis of data of outstanding AC bills pertaining to Education Department revealed the following:

- An amount of ₹ 516.82 crore drawn on AC bills was pending adjustment as on 31 March 2017 as shown in **Chart 3.8**:

Chart 3.8: AC Bills of Education Department pending adjustment

- Test check of records of BEPC¹⁰, Patna revealed that ₹ 13.28 crore¹¹ drawn on AC bills is pending adjustment for the last 11 years due to non-submission of DC bills.
- Test check of records in the office of District Programme Officer (Establishment), Saran revealed that ₹ 0.51 crore drawn on AC bill (March 2004) was lying unadjusted due to non-submission of DC bills.

Recommendations: The Finance Department should ensure that all controlling officers adjust AC bills pending beyond the prescribed period in a time bound manner, and also ensure that AC bills are not drawn merely to avoid lapse of budget. Disciplinary action may be initiated against officers/officials who draw funds on AC bills to avoid lapse of budget.

3.7 Non-reconciliation of investments / loans and advances / guarantees

As of March 2017, there is a difference of ₹ 6,429.90 crore between the figures of investment in various State Government PSUs reported in the Finance Accounts¹² (₹ 15,254.21 crore) and the figures reported by the companies (₹ 21,684.11 crore).

Similarly, difference of ₹ 14,058.65 crore was noticed between the figures of loans and advances shown in the Finance Accounts (₹ 19,040.21 crore) and those intimated by various State Government entities (₹ 4,981.56 crore).

Further, difference of ₹ 576.76 crore was also noticed between the figures of Guarantees (₹ 4,134.95 crore) shown in Finance Accounts and figures intimated by various State Government entities (₹ 3,558.19 crore).

All the differences noticed in figures of investments, loans and advances and guarantees as detailed in **Appendix 3.6** are under reconciliation.

¹⁰ Bihar Education Project Council.

¹¹ ₹ 5.11 crore in September 2005 and ₹ 8.17 crore in March 2006.

¹² Based on information provided by the Finance Department, the treasuries and concerned administrative departments.

Recommendation: *The Finance Department and the concerned administrative departments should work closely with the Accountant General (A&E) to reconcile the differences in records and accounts relating to State Government investments, loans and advances and guarantees extended to different State Government entities.*

3.8 Non-payment of interest on deposits

The State Government is required to pay interest on deposits appearing under Major Head 8342-Other deposits. As on 31 March 2017, the Public Account relating to this Major Head had a balance of ₹ 64.12 crore¹³. However, no interest has been paid on this deposit as is evident from the fact that no expenditure has been booked under the head 2049-60-101-Interest on Deposits during 2016-17. The interest payable (8 per cent¹⁴) on this deposits amounted to ₹ 5.13 crore for this period. Consequently, the Revenue surplus for 2016-17 was overstated by ₹ 5.13 crore as shown in Paragraph 3.12.

Recommendation: *The Finance Department should review the balances under Major Heads 8115, 8121 and 8342 and book interest in respect of all interest bearing deposits.*

3.9 Apportionment of balances on reorganisation of the State

₹ 11,148.69 crore representing balances under Capital (MH 4059 to 5475), Loans and Advances (MH 6202 to 7615) and the balances under part-III Public Account (except deposits with Reserve Bank) remain to be apportioned between the successor States of Bihar and Jharkhand, almost two decades after the reorganisation of the composite State of Bihar with effect from 15 November 2000.

Recommendation: *The State Government should expedite the apportionment of balances of ₹ 11,148.69 crore between the two successor States.*

3.10 Differences in Cash Balances

The Cash Balance as on 31 March 2017 as worked out by the Accountant General was ₹ 114.90 crore (Debit) while the Cash Balances with the Reserve Bank of India (RBI) was ₹ 174.17 crore (Credit). The difference of ₹ 59.27 crore (Credit) was mainly due to incorrect reporting of transactions and non-reconciliation by the Agency Banks and is under reconciliation.

3.11 Unadjusted Temporary Advances and Imprest

As per Rule 176 of Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. Further, as per Rule 177, it is not permissible to draw advances in anticipation of expenditure from the Treasury either for the execution of works, completion of which is likely to take a considerable time or to prevent the lapse of appropriation. If under special circumstances, money is drawn in advance, the unspent balance of the amount so drawn should be refunded to the treasury by short drawal

¹³ Defined Contribution Pension Scheme for Government Employees.

¹⁴ Interest rate payable on balances in General Provident Fund.

in the next bill or with a challan at the earliest possible opportunity and in any case before the end of the financial year in which the amount is drawn.

It was noticed that temporary advances and imprest drawn by the DDOs of eight departments/organisations amounting to ₹ 161.00 crore was pending adjustment as of 31 March 2017. Department/Organisation-wise advances and imprest pending upto 31 March 2017 is given in **table 3.5**.

Table 3.5: Unadjusted temporary advance and imprest

(₹ in crore)

SI No.	Name of the Departments	Temporary advance	Imprest	Total
1.	Building Construction	5.67	2.47	8.14
2.	Irrigation	27.76	2.18	29.94
3.	National Highways	0.78	0.09	0.87
4.	Public Health Engineering	8.27	2.03	10.30
5.	Road Construction	67.50	0.27	67.77
6.	Rural Works	7.58	6.56	14.14
7.	Local Area Engineering Organisation	22.85	3.63	26.48
8.	Minor Water Resources	2.38	0.98	3.36
	Total	142.79	18.21	161

(Source: Finance Accounts for the year 2016-17)

Analysis revealed that the temporary advances were given to officers and staffs of the above mentioned eight departments. In Building Construction Department, temporary advances were drawn during the year 1998-2015, Irrigation Department during 1983-2015, Road Construction Department during 1999-2005, Rural works Department during 2002-2016, Local Area Engineering Organisation during 2011-2016 and Minor Water Resources Department during 1985-2014. The DDOs of the concerned Departments stated that adjustment/recovery of the advances drawn is under process.

The reply is not tenable as temporary advances have been pending adjustment for periods ranging from one to 34 years. Such amounts lying unadjusted beyond the stipulated period is fraught with risk of misappropriation and fraud.

Recommendations: The Finance Department and the concerned administrative departments should review all unadjusted temporary advances and unspent amounts, initiate action for their immediate adjustment, and take disciplinary action against officials/officers who have not adjusted/refunded the temporary advances and imprest within the stipulated time.

3.12 Impact on Revenue Surplus and Fiscal Deficit

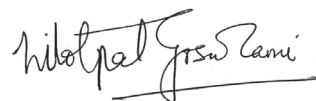

As per the Finance Accounts, the impact of incorrect accounting of expenditure and revenue resulting in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 157.54 crore each is given in **table 3.6 below**:

Table 3.6: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Sl. No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Overstatement	Understatement	Overstatement	Understatement
1.	Interest on balances of State Disaster Response Fund	119.72	--	--	119.72
2.	Non payment of interest on deposits	5.13	--	--	5.13
3.	Non contribution to Guarantee Redemption Fund	32.69	--	--	32.69
Total Net		Overstatement 157.54		Understatement 157.54	

In view of the above, the Revenue Surplus and Fiscal Deficit of the State which was ₹ 13,313 crore and ₹ 13,986 crore (excluding UDAY) would actually be ₹ 13,155 crore and ₹ 14,143 crore respectively. The overall impact on the performance of the State is discussed in *Paragraph 1.1.2*.


(NILOTPAL GOSWAMI)**Principal Accountant General (Audit), Bihar****Patna****The 06 August 2018****Countersigned**

(RAJIV MEHRISHI)**Comptroller and Auditor General of India****New Delhi****The 10 August 2018**

APPENDICES

Appendix-1.1

(Reference: Paragraph 1; Page 1)

State profile

A. General Data						
Sl. No.	Particulars		Figures			
1	Area		94,163 sq. km.			
2	Population as per 2011 Census		10.38 crore			
3	Density of population (as per 2011 Census) (All India density = 382 persons per Sq. Km.)		1,106 persons per sq. km.			
4	Population Below Poverty Line (BPL) (All India average = 21.90 per cent)		33.70 per cent			
5	Literacy (as per 2011 Census) (All India Average 73.00 per cent)		61.80 per cent			
6	Infant mortality (per 1,000 live births) (All India average = 37 per 1000 live births)		42			
7	Life Expectancy at birth (All India average =68.30 years)		68.40 years			
8	Gross State Domestic Product (GSDP) 2016-17 at current prices (₹ in crore)		4,38,030			
9	Per capita GSDP ¹ CAGR ² (2007-08 to 2016-17)	Bihar	14.70			
		General Category States	13.20			
10	GSDP CAGR (2007-08 to 2016-17)	Bihar	16.20			
		General Category States	15.20			
11	Population growth (2007-08 to 2016-17)	Bihar	12.40			
		General Category States	11.90			
B Financial data						
Sl. No.	Particulars		Figures (in per cent)			
1	CAGR		2007-08 to 2015-16		2015-16 to 2016-17	
			General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts	14.58	16.56	11.52	9.84
	b.	of Own Tax Revenue	14.80	22.30	13.50	(-) 6.71
	c.	of Non-Tax Revenue	9.45	19.50	12.10	9.95
	d.	of Total Expenditure	15.84	17.42	15.31	12.83
	e.	of Capital Expenditure	14.53	10.56	17.91	20.88
	f.	of Revenue Expenditure on Education	16.86	16.49	9.86	2.87
	g.	of Revenue Expenditure on Health	18.43	15.30	14.92	34.46
	h.	of Salaries and Wages	14.89	11.01	13.06	5.76
	i.	of Pension	17.17	19.80	10.63	5.78

(Source: MoSPI's Press Release dated 01.08.2017)

¹ GSDP = Gross State Domestic Product.

² CAGR= Compounded Annual Growth Rate.

Appendix-1.2

(Reference: Paragraph 1.1; Page 1)

Part A: Structure and form of Government Accounts

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

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

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

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

Appendix- 1.2 Part B: Layout of Finance Accounts

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

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

Statement No. 18	Detailed Statement of Loans and Advances given by the Government: This statement corresponds to the summarised statement 7 in Volume I.
Statement No. 19	Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major/Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
Statement No. 20	Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
Statement No. 22	Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

(Source: Finance Accounts for the year 2016-17)

Appendix-1.3

(Reference: Paragraph 1.1.1. Page 1)

Abstract of Receipts and Disbursements of the year 2016-17

(₹ in crore)

Receipts				Disbursements					
2015-16		2016-17		2015-16		2016-17			
						Non-Plan	Plan	Total	
Section-A: Revenue									
96,123.10	I	Revenue receipts	1,05,584.99	83,615.94	I	Revenue expenditure	61,189.34	33,575.84	94,765.18
25,449.18		Tax revenue	23,742.26	27,972.30		General Services	30,086.62	520.38	30,607.00
2,185.64		Non-tax revenue	2,403.12	35,943.04		Social Services	14,667.06	26,069.57	40,736.63
48,922.68		State's share of Union Taxes	58,880.59	18,605.32		Education, Sports, Art and Culture	8,839.55	10,312.36	19,151.91
3,434.43		Non-Plan grants	4,505.51	3,480.57		Health and Family Welfare	2660.03	1,962.43	4,622.46
13,886.33		Grants for State Plan Schemes	13,952.92	3,694.34		Water Supply, Sanitation, Housing and Urban Development	1801.09	5,662.18	7,463.27
2,244.84		Grants for Central and Centrally Sponsored Plan Schemes	2,100.59	140.90		Information and Broadcasting	82.58	49.88	132.46
				4055.64		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	142.16	2,084.79	2,226.95
				174.05		Labour and Labour Welfare	95.67	292.13	387.80
				5739.12		Social Welfare and Nutrition	989.87	5,707.74	6,697.61
				53.10		Others	56.11	(-) 1.94	54.17
				19,696.39		Economic Services	16,431.36	6,985.89	23,417.25
				3,515.00		Agriculture and Allied Activities	792.51	1,494.05	2,286.56
				4,921.49		Rural Development	5,747.32	2,604.98	8,352.30
				0.00		Special areas programmes	0.00	0.00	0.00
				1,151.38		Irrigation and Flood Control	917.64	130.62	1,048.26
				6,151.41		Energy	6,960.91	737.38	7,698.29
				1,200.80		Industry and Minerals	150.27	737.29	887.56
				1,712.33		Transport	1,612.09	175.10	1,787.19
				0.00		Science, Technology and Environment	0.00	0.00	0.00
				1,043.99		General Economic Services	250.62	1,106.47	1,357.09
				4.21		Grants-in-aid and Contributions	4.30	0.00	4.30
			1,05,584.99	83,615.94		Total			94,765.18
	II	Revenue deficit carried over to Section B		12,507.16	II	Revenue surplus carried over to Section B			10,819.81
96,123.10		Total	1,05,584.99	96,123.10		Total			1,05,584.99

Receipts				Disbursements					
2015-16			2016-17	2015-16		2016-17			
						Non-Plan	Plan	Total	
		Section-B Others							
6,337.11	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	11,716.72		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		23,966.02	IV	Capital outlay	16.49	27,191.91	27,208.40
				3,617.03		General Services	3.60	2,086.75	2,090.35
				2,740.48		Social Services	12.89	3,579.60	3,592.49
				549.82		Education, Sports, Art and Culture	0.00	1,074.46	1,074.46
				1,090.75		Health and Family Welfare	0.00	870.43	870.43
				823.52		Water Supply, Sanitation, Housing and Urban Development	12.89	1,309.77	1,322.66
				(-0.05)		Information and Broadcasting	0.00	0.00	0.00
				18.60		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	21.43	21.43
				101.00		Social Welfare and Nutrition	0.00	63.70	63.70
				156.84		Others social services	0.00	239.81	239.81
				17,608.51		Economic Services	0.00	21,525.56	21,525.56
				604.93		Agriculture and Allied Activities	0.00	127.89	127.89
				8,012.63		Rural Development	0.00	7,891.74	7,891.74
				0.00		Special areas programmes	0.00	0.00	0.00
				1,684.65		Irrigation and Flood Control	0.00	1,795.68	1,795.68
				2,793.96		Energy	0.00	5,738.56	5,738.56
				29.34		Industry and Minerals	0.00	228.11	228.11
				4,417.33		Transport	0.00	5,601.20	5,601.20
				65.65		General Economic Services	0.00	142.38	142.38
18.50	V	Recoveries of Loans and Advances	23.31	621.23	V	Loans and Advances disbursed	41.57	72.30	113.87
3.65		From Power Projects/Others	7.99	140.78		For Power Projects	17.75	57.30	75.05
14.85		From Government Servants	15.32	23.00		To Government Servants	21.38	0.00	21.38
		From Others		457.45		To Others	2.44	15.00	17.44
12,507.16	VI	Revenue surplus brought down	10,819.81		VI	Revenue deficit brought down			
18,383.01	VII	Public debt receipts	21,576.76	4,124.85	VII	Repayment of Public debt			4,214.57
		External debt				External debt			

Receipts				Disbursements					
2015-16		2016-17		2015-16		2016-17			
						Non-Plan	Plan	Total	
17,565.04		Internal debt other than Ways and Means Advances and Overdrafts	20,065.17		3,422.74			3,460.49	
		Net transactions under Ways and Means Advances							
		Net transactions under overdraft							
817.97		Loans and Advances from Central Government	1,511.59		702.11			754.08	
		Inter -State Settlement							
4,477.41	VIII	Appropriation to Contingency Fund		5,437.85	4,477.41	VIII	Appropriation to Contingency Fund		5,437.85
	IX	Amount transferred to Contingency Fund				IX	Expenditure from Contingency Fund		
49,105.88	X	Public Account Receipts		61,730.38	45,922.84	X	Public Account Disbursements		57,267.94
1,203.48		Small Savings and Provident Funds	1,263.08				1,163.45		
1,760.84		Reserve Funds	1,074.88				1,204.03		
628.29		Suspense and Miscellaneous	660.28				1,554.67		
10,619.24		Remittance	9,536.13				9,543.18		
34,894.03		Deposits and Advances	49,196.01				43,802.61		
	XI	Closing Overdraft from Reserve Bank of India			11,716.72	XI	Cash Balance at end		17,062.20
							Cash in Treasuries and Local Remittances		
					124.56		Deposits with Reserve Bank	114.90	
					558.08		Departmental Cash Balance including Permanent Advances	527.86	
					11,034.08		Cash Balance Investment	16,419.44	
1,86,952.17		Total	2,16,889.82		1,86,952.17		Total	2,16,889.82	

(Source: Finance Accounts for the year 2016-17)

Appendix-1.4

(Reference: Paragraph 1.1.3; Page 5)
Actuals and Budget Estimates for 2016-17

(₹ in crore)

Particulars	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipts	1,24,590.24	1,05,584.99	(-)19,005.25	(-)15.25
Own Tax Revenue	29,730.27	23,742.26	(-)5,988.01	(-)20.14
Non Tax Revenue	2,358.11	2,403.12	45.01	1.91
Share of Union Taxes and Duties	58,359.72	58,880.59	520.87	0.89
Grant-in-aid from GoI	34,142.14	20,559.02	(-)13,583.12	(-)39.78
Revenue Expenditure	1,09,940.78	94,765.18	(-)15,175.60	(-)13.80
General Services	36,184.67	30,607.00	(-)5,577.67	(-)15.41
Organs of State	1,335.96	1,052.87	(-)283.09	(-)21.19
Fiscal Services	1,088.76	735.51	(-)353.25	(-)32.45
Interest Payments & Servicing of Debt	8,740.94	8,773.56	32.62	0.37
Administrative services	8,733.71	7,537.07	(-)1,196.64	(-)13.70
Pension and Miscellaneous General Services	16,285.30	12,507.99	(-)3,777.31	(-)23.19
Social Services	47,146.59	40,736.63	(-)6,409.96	(-)13.60
Education, Sports, Art and Culture	21,769.61	19,151.91	(-)2,617.71	(-)12.02
Health and Family Welfare	6,792.80	4,622.46	(-)2,170.34	(-)31.95
Water Supply, Sanitation, Housing and Urban Development	5,893.58	7,463.27	1,569.69	26.63
Information and Broadcasting	202.72	132.46	(-)70.26	(-)34.66
Welfare of SC, ST and other BCs	3,582.81	2,226.95	(-)1,355.85	(-)37.84
Labour and Labour Welfare	726.70	387.80	(-)338.90	(-)46.64
Social Welfare and Nutrition	8,098.04	6,697.61	(-)1,400.43	(-)17.29
Others	80.33	54.17	(-)26.16	(-)32.57
Economic Services	26,604.53	23,417.25	(-)3,187.28	(-)11.98
Agriculture and Allied Services	4,031.93	2,286.56	(-)1,745.37	(-)43.29
Rural Development	10,629.73	8,352.30	(-)2,277.43	(-)21.43
Irrigation & Flood Control	1,152.23	1,048.26	(-)103.97	(-)9.02
Energy	5,347.18	7,698.29	2,351.11	43.97
Industries & Minerals	964.61	887.56	(-)77.05	(-)7.99
Transport	2,055.76	1,787.19	(-)268.57	(-)13.06
General Economic Services	2,423.09	1,357.09	(-)1,066.00	(-)43.99
Grant-in-aid and Contributions	4.99	4.30	(-)0.69	(-)13.83
Capital Expenditure	34,755.49	27,208.40	(-)7,547.09	(-)21.71
General Services	2,959.84	2,090.35	(-)869.49	(-)29.38
Social Services	3,924.07	3,592.49	(-)331.58	(-)8.45
Education, Sports, Art and Culture	1,052.92	1,074.46	21.54	2.05
Health and Family Welfare	924.75	870.43	(-)54.32	(-)5.87
Water Supply, Sanitation, Housing and Urban Development	1,435.29	1,322.66	(-)112.63	(-)7.85
Information and Broadcasting	0.00	0.00	0.00	0.00
Welfare of SC, ST and other BCs	37.00	21.43	(-)15.57	(-)42.08
Social Welfare and Nutrition	474.11	63.70	(-)410.41	(-)86.56
Other	0.00	239.81	239.81	239.81
Economic Services	23,223.13	21,525.56	(-)1,697.57	(-)7.35
Agriculture and Allied Services	243.75	127.89	(-)115.86	(-)47.53
Rural Development	6,244.44	7,891.74	1,647.30	26.38
Irrigation & Flood Control	1,695.22	1,795.68	100.46	5.93
Energy	8,582.51	5,738.56	(-)2,843.95	(-)33.14
Industries & Minerals	109.98	228.11	118.13	107.41
Transport	5,668.07	5,601.20	(-)66.87	(-)1.18
General Economic Services	679.16	142.38	(-)536.78	(-)79.04
Revenue Surplus (+)/ deficits (-)	14,649.46	10,819.81	(-)3,829.65	(-)26.14
Fiscal Deficits (-)	16,014.26	16,479.15	464.89	2.90
Primary surplus (+)/ deficits (-)	(-)7,835.44	(-)8,288.45	453.01	5.78

(Source: Budget Estimate of Government of Bihar and Finance Accounts for the year 2016-17).

Appendix-1.5

(Reference: Paragraph 1.2.2; Pages 7)
Time series data on State Government finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A. Receipts					
1. Revenue Receipts	59,567	68,919	78,417	96,123	1,05,585
(i) Tax Revenue	16,253(27)	19,961 (29)	20,750 (26)	25,449(26)	23,742(23)
Taxes on Sales, Trade, etc.	8,671(53)	8,453(42)	8,607 (41)	10,603(42)	11,873(50)
State Excise	2,430 (15)	3,168 (16)	3,217 (16)	3,142(12)	30(0)
Taxes on Vehicles	673 (4)	837 (4)	964 (5)	1,081(4)	1,257(5)
Stamps and Registration fees	2,173 (14)	2,712 (14)	2,699 (13)	3,409(13)	2,982(13)
Land Revenue	205 (1)	202 (1)	277 (1)	695(3)	971(4)
Taxes on Goods and Passengers	1,932 (12)	4,349 (22)	4,451 (21)	6,087(24)	6,245(26)
Other Taxes	169 (1)	240 (1)	535 (3)	432(2)	384(2)
(ii) Non-Tax Revenue	1,135 (2)	1,545 (2)	1,558 (2)	2,186(2)	2,403(2)
(iii) State's share of Union taxes and duties	31,901(54)	34,829(51)	36,963 (47)	48,923(51)	58,881(56)
(iv) Grants-in-aid from Government of India	10,278(17)	12,584(18)	19,146 (24)	19,565(21)	20,559(19)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	25	15	1493	19	23
4. Total Revenue and Non-debt capital receipts (1+2+3)	59,592	68,934	79,910	96,142	1,05,608
5. Public Debt Receipts	9,554	9,907	13,917	18,383	21,577
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,046	9,357	13,199	17,565	20,065
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	508	550	718	818	1,512
6. Inter- State Settlement	-	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	69,146	78,841	93,827	1,14,525	1,27,185
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	27,066	33,458	40,251	49,106	61,730
10. Total Receipts of the State (7+8+9)	96,212	1,12,299	1,34,078	1,63,631	1,88,915
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	54,466	62,477	72,570	83,616	94,765
Plan	16,892 (31)	19,096 (31)	25,511 (35)	29,651(35)	33,576(35)
Non-Plan	37,574 (69)	43,381 (69)	47,059 (65)	53,965(65)	61,189(65)
General Services (including interest payments)	18,645 (34)	22,018 (35)	26,408 (36)	27,972(33)	30,607(32)
Social Services	23,107 (43)	26,395 (42)	31,713 (44)	35,943(43)	40,737(43)
Economic Services	12,710 (23)	14,060 (23)	14,445 (20)	19,697(24)	23,417(25)
Grants-in-aid and contributions	4	4	4	4	4
12. Capital Expenditure	9,585	14,001	18,150	23,966	27,208
Plan	9,492 (99)	13,904 (99)	18,092 (99)	23,930(99)	27,192(100)
Non-Plan	93(1)	97(1)	58 (1)	36(1)	16(0)
General Services	717(7)	1,333(10)	1,748 (10)	3,617(15)	2,090(8)
Social Services	1,331(14)	1,858(13)	1,674 (9)	2,740(11)	3,592(13)
Economic Services	7,537(79)	10,810(77)	14,728 (81)	17,609(74)	21,526(79)
13. Disbursement of Loans and Advances	2,086	807	369	621	114
14. Total (11+12+13)	66,137	77,285	91,089	1,08,203	1,22,087
15. Repayments of Public Debt	3,070	3,120	3,609	4,125	4,215
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,585	2,559	2,975	3,423	3,461
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-

	2012-13	2013-14	2014-15	2015-16	2016-17
Loan and Advances from Government of India	485	561	634	702	754
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	-	-	-	-
18. Total disbursement out of Consolidated Fund (14+15+16+17)	69,207	80,405	94,698	1,12,328	1,26,302
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	24,799	29,453	39,200	45,923	57,268
21. Total disbursement by the State (18+19+20)	94,006	1,09,858	1,33,898	1,58,251	1,83,570
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	5,101	6,442	5,847	12,507	10,820
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 6,545	(-) 8,351	(-)11,179	(-)12,061	(-)16,479
24. Primary Deficit/ Primary Surplus (23+25)	(-)2,117	(-) 2,892	-5,050	(-)4,963	(-)8,288
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	4,428	5,459	6,129	7,098	8,191
26. Financial Assistance to local bodies etc.	17,454	18,935	22,359	26,426	36,209
27. Gross State Domestic Product (GSDP)[@]	2,82,368	3,17,101	3,42,951	3,81,501	4,38,030
28. Outstanding Fiscal liabilities (year end)	76,503	86,939	99,056	1,16,578	1,38,722
29. Outstanding guarantees (year end)	1,089	1,090	2,001	4,721	4,460
30. Maximum amount guaranteed (year end)	2,046	2,,587	5,315	9,397	13,053
31. Number of incomplete projects	298	227	211	144	130
32. Capital blocked in incomplete projects	1,488	1,274	1,301	1,728	1,521
Part E. Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Own Tax Revenue/GSDP	5.76	6.29	6.05	6.67	5.42
Non-Tax Revenue/GSDP	0.40	0.49	0.45	0.57	0.55
Central Transfers/GSDP	11.30	10.98	10.78	12.82	13.44
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	23.42	24.37	26.56	28.36	27.87
Total Expenditure/Revenue Receipts	111.03	112.14	116.16	112.57	115.63
Revenue Expenditure/ Total Expenditure	82.35	80.84	79.67	77.28	77.62
Expenditure on Social Services/ Total Expenditure	34.94	34.15	34.82	33.22	33.37
Expenditure on Economic Services/ Total Expenditure	19.22	18.19	15.86	18.20	19.18
Capital Expenditure/Total Expenditure	14.49	18.12	19.93	22.15	22.29
Capital Expenditure on Social and Economic Services/Total Expenditure	13.41	16.39	18.01	18.81	20.57
III Management of Fiscal Imbalances (in per cent)					
Revenue Surplus/GSDP	1.81	2.03	1.70	3.28	2.47
Fiscal deficit/GSDP	(-) 2.32	(-) 2.63	(-) 3.26	(-) 3.16	(-) 3.76
Primary Surplus /GSDP	(-) 0.75	(-) 0.91	(-) 1.47	(-) 1.30	(-) 1.89
Revenue Surplus/Fiscal Deficit	(-) 77.94	(-) 77.14	(-) 52.30	(-) 103.70	(-) 65.66
IV Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	27.09	27.42	28.88	30.56	31.67
Fiscal Liabilities/Revenue Receipts	128.43	126.15	126.32	121.28	131.38
Fiscal Liabilities/States own resources	439.98	404.25	444.04	421.85	530.59

Figures in brackets represent percentages (rounded) to total of each sub-heading.
[@] GSDP figures of the Government.

(Source: Finance Accounts of the respective years).

Appendix-1.6

(Reference: Paragraphs 1.5.1; Page 21)

Summarised financial position of the Government of Bihar as on 31 March 2017

(₹ in crore)

As on 31/03/2016	LIABILITIES		As on 31/03/2017
79,990.32	Internal Debt		96,595.00
	Market Loans bearing interest	64,988.93	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	31,584.31	
8,838.31	Loans and Advances from Central Government		9,595.81
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	54.02	
	Loans for State Plan Schemes	9,493.38	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
350.00	Contingency Fund		350.00
8,791.50	Small Savings, Provident Funds, etc.		8,891.14
17,522.74	Deposits		22,916.84
4,269.58	Reserve Funds		4,140.43
74.01	Inter State settlement		74.01
46,142.07	Surplus on Government Account		56,961.88
	(i) Less Revenue Surplus of the current year	10,819.81	
	(ii) Accumulated Surplus at the beginning of the year	46,142.07	
1,65,978.53			1,99,525.11
	ASSETS		
1,28,001.82	Gross Capital Outlay on Fixed Assets		1,55,210.22
	Investments in shares of Companies, Corporations, etc.	15,916.47	
	Other Capital Outlay	1,39,293.75	
20,857.73	Loans and Advances		20,948.29
	Loans for Power Projects	15,520.91	
	Other Development Loans	5,342.02	
	Loans to Government servants and Miscellaneous loans	85.36	
1,186.60	Remittances		1,193.65
150.69	Advances		151.39
4,064.97	Suspense and Miscellaneous Balances		4,959.36
11,716.72	Cash		17,062.20
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank	114.90	
	Departmental Cash Balance	185.60	
	Permanent Advances	342.26	
	Cash Balance Investments including earmarked funds	16,419.44	
1,65,978.53			1,99,525.11

(Source: Finance Accounts for the year 2016-17).

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 28)

Excess over provisions of previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	No. of Grants/ Appropriation	Name of the Grants/ Department	Amount of excess pending for regularisation	Status of regularisation of excess expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1977-78	24	Forest	0.06	Opinion of Finance Department for regularisation of excess expenditure has been sent to Public Accounts Committee (PAC).	
2	1978-79	27	Mines and Minerals	0.32	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
3	1982-83	22	Dairy Development	0.98	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
4	1984-85	3	Council of Ministers, Election	2.62	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
5		14	Health and Family Welfare	0.01	-	Reply of department has not been received.
6	1987-88	9	Sales Tax	0.61	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
7		38	Animal Husbandry	6.92	Matter is subjudice	
8	1988-89	9	Sales Tax	0.46	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
9		38	Animal Husbandry	6.13	Matter is sub judice	
10	1989-90	27	Family Welfare	0.35	-	Reply of department has not been received.
11		38	Animal Husbandry	8.65	Matter is subjudice	
12	1990-91	37	Minor Irrigation, Land and Water Conservation	18.26	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
13		38	Animal Husbandry	29.29	Matter is subjudice	
14	1991-92	38	Animal Husbandry	70.72	Matter is subjudice	
15	1992-93	38	Animal Husbandry	87.77	Matter is subjudice	
16	1993-94	37	Animal Husbandry	125.03	Matter is subjudice	
17	1994-95	37	Animal Husbandry	170.61	Matter is subjudice	

Sl. No.	Year	No. of Grants/ Appropriation	Name of the Grants/ Department	Amount of excess pending for regularisation	Status of regularisation of excess expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
18	1995-96	37	Animal Husbandry	146.49	Matter is subjudice	
19	1996-97	37	Animal Husbandry	6.37	Matter is subjudice	
20	1998-99	30	Minorities Welfare	0.33	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
21	1999-00	40	Revenue and Land Reforms	0.01	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
22	2003-04	11	Excise and Prohibition	0.44	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
23	2004-05	20	Health and Family Welfare	0.03	-	Reply of department has not been received.
24	2004-05	21	Higher Education	5.54	Letter sent to Finance Department for regularisation of excess expenditure.	
25	2010-11	5	Secretariat of the Governor	0.35	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
26	2015-16	35	Planning and Development Department	119.01	Opinion of Finance Department for regularisation of excess expenditure has been sent to PAC.	
Total				807.36		

(Source: Information furnished by Finance Department, Government of Bihar.)

Appendix-2.2

(Reference: Paragraph 2.3.2; Page 28)

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

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(A) REVENUE							
1	1-Agriculture Department	2,698.13	178.68	2,876.81	1,662.15	1,214.66	42.22
2	2- Animal and Fisheries Resource Department	544.19	56.15	600.34	466.80	133.54	22.24
3	3-Building Construction Department	619.70	7.90	627.60	439.86	187.74	29.91
4	4-Cabinet Secretariat Department	356.79	3.45	360.24	224.56	135.68	37.66
5	9- Co-operative Department	534.84	9.26	544.10	426.49	117.61	61.62
6	11-BC &MBC Welfare Department	1,959.54	412.32	2,371.86	1,450.04	921.82	38.86
7	15- Pension	16,285.30	0.30	16,285.60	12,514.52	3,771.08	23.16
8	18- Food and Consumer Protection Department	2,143.22	19.98	2,163.20	1,065.68	1,097.52	50.74
9	20- Health Department	7,321.68	779.07	8,100.75	4,749.79	3,350.96	41.37
10	23-Industries Department	711.38	19.72	731.10	540.07	191.03	26.13
11	25-Information and Technology Department	239.98	75.90	315.88	214.80	101.08	32.00
12	26-Labour Resource Department	685.75	5.37	691.12	418.11	273.01	39.50
13	27-Law Department	819.55	7.52	827.07	537.77	289.30	34.98
14	33-General Administration Department	532.40	146.13	678.53	508.64	169.89	25.04
15	35-Planning and Development Department	2,251.59	75.66	2,327.25	1,036.16	1,291.09	55.48
16	37- Rural Works Department	1,381.19	200.00	1,581.19	1,149.02	432.17	27.33
17	39-Disaster Management Department	597.94	1,205.61	1,803.55	593.52	1,210.03	67.09
18	40- Revenue and Land Reforms Department	810.25	8.81	819.06	455.42	363.64	44.40
19	42-Rural Development Department	5,434.94	4,842.57	10,277.51	5,809.16	4,468.35	43.48
20	44-SC and ST Welfare Department	1,627.64	13.08	1,640.72	1,142.73	497.99	30.35
21	48- Urban Development and Housing Department	3,409.36	1,213.38	4,622.74	3,377.92	1,244.82	26.93
22	49-Water Resources Department	869.12	351.43	1,220.55	878.32	342.23	28.04
23	50- Minor Water Resource Department	307.62	34.50	342.12	239.48	102.64	30.00
24	51-Social Welfare Department	4,871.17	1,773.02	6,644.19	4,845.24	1,798.95	27.08
Total Revenue		57,013.27	11,439.81	68,453.08	44,746.25	23,706.83	34.63

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(B) CAPITAL							
25	3-Building Construction Department	2,560.46	317.81	2,878.27	1,340.46	1,537.81	53.43
26	9- Co-operative Department	135.16	33.08	168.24	47.57	120.67	71.72
27	10-Energy Department	9,017.69	2,126.65	11,144.34	5,813.60	5,330.74	47.83
28	20- Health Department	913.01	207.28	1,120.29	859.06	261.23	23.32
29	22-Home Department	410.51	75.94	486.45	374.68	111.77	22.98
30	35-Planning and Development Department	1,252.30	0.00	1,252.30	973.74	278.56	22.24
31	36- Public Health Engineering Department	1,334.67	410.00	1,744.67	1,164.09	580.58	33.28
32	46-Tourism Department	640.71	43.00	683.71	63.09	620.62	90.77
33	49-Water Resources Department	1,409.94	776.79	2,186.73	1,675.41	511.32	23.38
34	50- Minor Water Resource Department	285.28	0.00	285.28	124.23	161.05	56.45
35	51-Social Welfare Department	145.93	87.38	233.31	18.28	215.03	92.16
Total Capital		18,105.66	4,077.93	22,183.59	12,454.21	9,729.38	43.86
Grand Total (A+B)		75,118.93	15,517.74	90,636.67	57,200.46	33,436.21	36.89

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

Appendix-2.3

(Reference: Paragraph 2.3.4; Page 31)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
Revenue (Charged)					
1	15-Pension	10.70	10.44	0.26	0.15
2	28-High Court of Bihar	111.56	108.30	3.26	16.25
(A)	Total for Revenue (Charged)	122.26	118.74	3.52	16.40
Revenue (Voted)					
3	1-Agriculture Department	2,698.13	1,662.15	1,035.98	178.68
4	2-Animal and Fisheries Resource Department	544.19	466.80	77.39	56.15
5	3-Building Construction Department	619.70	439.86	179.84	7.89
6	4-Cabinet Secretariat Department	356.78	224.56	132.22	3.45
7	7-Vigilance Department	34.10	29.08	5.02	2.37
8	9-Co-operative Department	534.85	426.49	108.36	9.26
9	11-Backward Classes and Most Backward Classes Welfare Department	1,959.54	1,450.04	509.50	412.32
10	12-Finance Department	259.06	158.88	100.18	0.65
11	15-Pension	16,274.60	12,504.07	3,770.53	0.15
12	16-Panchayati Raj Department	7,183.92	6,466.66	717.26	202.41
13	18-Food and Consumer Protection Department	2,143.22	1,065.68	1,077.54	19.98
14	20-Health Department	7,321.69	4,749.79	2571.9	779.07
15	21-Education Department	21,477.10	19,043.06	2,434.04	1,403.40
16	22-Home Department	6,886.86	6,190.61	696.25	274.22
17	23-Industries Department	711.38	540.07	171.31	19.72
18	25-Information Technology Department	239.98	214.80	25.18	75.90
19	26-Labour Resource Department	685.75	418.11	267.64	5.37
20	27-Law Department	819.55	537.77	281.78	7.52
21	29- Mines and Geology Department	18.95	12.71	6.24	0.60
22	32-Legislature	152.31	135.65	16.66	6.74
23	33-General Administration Department	528.00	504.19	23.81	145.41
24	35-Planning and Development Department	2,251.59	1,036.16	1,215.43	75.65

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
25	36-Public Health Engineering Department	420.32	347.20	73.12	14.00
26	37-Rural Works Department	1,381.19	1,149.02	232.17	200.00
27	38-Registration, Excise and Prohibition Department	151.84	140.73	11.11	47.01
28	39-Disaster Management Department	597.94	593.52	4.42	1,205.62
29	40-Revenue and Land Reforms Department	810.25	455.42	354.83	8.81
30	43-Science and Technology Department	94.32	80.08	14.24	6.74
31	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,627.64	1,142.74	484.90	13.09
32	47-Transport Department	55.14	54.66	0.48	9.42
33	48-Urban Development and Housing Department	3,409.36	3,377.93	31.43	1,213.38
34	50-Minor Water Resource Department	307.62	239.48	68.14	34.50
35	51-Social Welfare Department	4,871.17	4,845.24	25.93	1,773.02
(B)	Total for Revenue (Voted)	87,428.04	70,703.21	16,724.83	8,212.50
	Total for Revenue (A+B)	87,550.30	70,821.95	16,728.35	8,228.90
Capital (Voted)					
36	3-Building Construction Department	2,560.46	1,340.46	1,220.00	317.81
37	9-Co-operative Department	135.16	47.57	87.59	33.08
38	10-Energy Department	9,017.69	5,813.60	3,204.09	2,126.65
39	12-Finance Department	23.00	21.38	1.62	10.00
40	20-Health Department	913.01	859.06	53.95	207.28
41	22-Home Department	410.51	374.68	35.83	75.94
42	36-Public Health Engineering Department	1,334.67	1,164.09	170.58	410.00
43	40-Revenue and Land Reforms Department	25.15	5.04	20.11	3.79
44	41-Road Construction Department	5,650.91	5,342.11	308.8	134.00
45	46-Tourism Department	640.71	63.09	577.62	43.00
46	51-Social Welfare Department	145.93	18.28	127.65	87.38
(C)	Total for Capital (Voted)	20,857.20	15,049.36	5,807.84	3,448.93
	Grand Total (A+B+C)	1,08,407.50	85,871.31	22,536.19	11,677.83

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

Appendix-2.4

(Reference: Paragraph 2.3.5; Page 31)
Un-necessary re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2	2403-00-001-0001- Headquarters Establishment	5.40	0.08	5.01	0.39	0.08
2		2403-00-001-0003- Superintendence-Regional Establishment	26.78	0.02	22.66	4.12	0.02
3	3	2052-00-090-0020-Building Construction Department	1.99	0.14	1.72	0.38	0.03
4		2059-80-001-0004- Execution	155.72	1.60	122.56	0.00	34.76
5		4059-60-051-0106- Stadium and Sports Structure	68.00	24.43	32.92	58.25	1.26
6		4216-01-700-0105- Judges Residence (Law Department)	110.00	1.50	8.32	0.32	102.86
7	8	2205-00-102-0101- Promotion of Art & Culture	11.10	1.00	8.92	2.75	0.43
8	16	2515-00-003-0001- Training of Panchayat Employees	1.58	0.30	1.45	0.35	0.08
9		2515-00-198-0106- Fixed allowances to elected Representative of Gram Kutchery	81.12	14.50	70.77	23.52	1.33
10	18	3456-00-001-0002- District Charges	47.79	1.01	42.50	0.00	6.30
11	20	2210-01-001-0001- Health Directorate	20.84	0.56	18.45	2.75	0.20
12		2210-01-110-0010- Indira Gandhi Cardiac Institute, Patna	32.92	0.34	24.96	7.04	1.26
13		2210-01-110-0011- Infectious Disease Hospital, Patna	2.62	0.02	2.10	0.45	0.09
14		2210-05-105-0009- Dental College Patna	5.64	0.94	3.93	1.75	0.90
15		2210-06-003-0002- Public Health Institution	15.56	0.38	8.29	2.62	5.03
16		2251-00-090-0007- Health Department	4.44	0.02	3.52	0.00	0.94
17		4210-02-050-0101- Land acquisition for Rural Medical Institution	0.00	0.15	0.00	0.00	0.15
18	21	2202-02-107-0108- Other Schools	212.22	75.00	130.69	0.00	156.53
19		2202-03-103-0001- Intermediate Education (+2 Education)	35.11	10.73	34.03	0.00	11.81
20		2202-04-001-0002-Public Education Directorate	2.60	0.16	2.07	0.00	0.69
21		2202-05-103-0002- Government Sanskrit School	3.28	5.92	3.81	0.00	5.39
22		2202-05-200-0002- Non-Government Madrasa	300.00	39.14	230.83	0.00	108.31
23		2202-80-001-0002- State Education Research and Training Institute Directorate	0.98	0.11	0.96	0.00	0.13
24		2202-80-003-0005- Teachers Education College	4.77	0.02	4.40	0.00	0.39
25		2202-80-003-0007- Block Education and Training Institute	3.03	1.00	2.55	0.00	1.48
26		2202-80-004-0001- Rashtrabhasha Parishad	2.63	0.05	1.99	0.00	0.69
27		2202-80-004-0007- K.P. Jaiswal Research Institute, Patna	1.82	0.03	1.70	0.00	0.15
28		2202-80-004-0018- State Council of Educational Research and Training	9.27	0.19	6.80	0.00	2.66
29		2202-80-800-0006- Review Committee on Regional Record	0.17	0.02	0.16	0.00	0.03

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
30	21	2251-00-090-0002- Education Department	11.06	5.75	5.35	0.00	11.46
31	22	2055-00-001-0003- Purchase of Materials at Central Level	76.90	7.37	72.72	0.00	11.55
32		2055-00-003-0002- Training School, Nathnagar	13.93	1.30	13.10	0.00	2.13
33		2055-00-003-0007- Training School, Simultala	10.43	0.72	9.91	0.00	1.24
34		2055-00-003-0008- Training School, Dumaron	4.91	0.50	4.82	0.00	0.59
35		2055-00-101-0001- Criminal Investigation Department	177.03	0.60	153.27	0.00	24.36
36		2055-00-104-0002- Unmounted Military Police	763.10	41.70	753.04	0.00	51.76
37		2055-00-109-0004- Honorarium for Special Police Officer in Naxal affected villages	6.00	1.00	5.71	0.00	1.29
38		2055-00-113-0001- Hospital Charges	11.02	0.10	7.61	0.00	3.51
39		2055-00-114-0001- Signal	55.14	0.08	42.38	0.00	12.84
40		2055-00-114-0002- Computer	2.24	0.06	1.87	0.00	0.43
41	23	2851-00-107-0101- Special Component Plan for Backward Classes Development of Sericulture	0.00	16.48	0.00	0.00	16.48
42		2851-00-789-0105- Special Component Plan for Backward Classes Development of Sericulture	0.00	7.70	0.00	4.00	3.70
43	25	2852-07-202-0110- e-District Scheme	1.00	2.00	1.00	0.00	2.00
44	26	2230-01-101-0007- Implementation of the minimum Wages Act in Agriculture	29.36	0.02	20.97	8.30	0.11
45		2230-01-102-0002- Inspector of Factories	5.17	0.05	3.74	1.46	0.02
46		2230-01-114-0102- Expenditure on repatriation of Inter State Migrant Labourers	2.30	0.15	2.04	0.35	0.06
47		2230-03-003-0005- Headquarters Establishment	4.01	0.05	3.46	0.55	0.05
48	27	2014-00-117-0001- Family courts	12.35	0.31	7.42	5.12	0.12
49	39	2245-02-101-0007- Grants for clothes damaged by fire	10.00	2.50	9.06	3.30	0.14
50	40	2029-00-001-0001- District Charges- Land Acquisition Establishment	25.99	0.30	16.29	9.93	0.07
51	41	3451-00-090-0014-Road Construction Department	3.45	0.03	2.36	1.11	0.01
52	43	2203-00-105-0106- Certificate Course	2.61	0.67	2.58	0.67	0.03
53	44	2225-01-277-0003- Residential Schools	94.69	0.75	74.59	20.23	0.62
54	44	2251-00-090-0023- Scheduled Castes and Scheduled Tribes Welfare Department	4.49	0.38	3.54	1.31	0.02
55	45	2852-08-201-0002- Expenditure related to Sugar Factory Control Act, 1937- District	2.04	0.04	1.41	0.66	0.01
56	51	2235-02-001-0001- Direction and Administration	0.92	0.15	0.85	0.00	0.22
57		2235-02-101-0106- Welfare of Poor and Destitutes	1.50	8.00	1.50	0.00	8.00
Total			2,499.02	278.12	2,018.66	161.68	596.80

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2016-17)

Appendix-2.5

(Reference: Paragraph 2.3.5; Page 31)
Excessive re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	3	2059-80-052-0001- New Supply and Repairs	1.56	2.48	1.62	2.38	0.04
2	6	2015-00-103-0001- List of Legislative Assembly Constituencies	57.05	2.25	58.02	0.88	0.40
3	8	2205-00-103-0001- Archaeology Directorate	1.56	0.19	1.56	0.17	0.02
4	12	7610-00-202-0001- Advance to Government servants for purchase of Motor Car	7.00	0.75	7.19	0.02	0.54
5	13	2049-01-305-0001- Expenditure Related to Old Loans	10.00	1.00	10.97	0.00	0.03
6		2049-01-305-0002- Expenditure Related to New Loans	2.00	1.50	3.42	0.00	0.08
7		2049-04-101-0002-Interest on Block Loans from 1989-1990	134.67	22.00	145.78	0.00	10.89
8	16	2515-00-196-0007- Contribution to District Councils in the light of Recommendation of State Finance Commission	173.07	325.16	473.31	23.67	1.25
9		2515-00-197-0103- Fixed allowances to Elected Representatives of Panchayat Samiti	16.23	3.70	17.73	2.15	0.05
10		2515-00-789-0105- Fixed allowances to Elected Representatives of Panchayat Samiti	3.00	1.10	3.51	0.47	0.12
11		2515-00-789-0106- Fixed allowances to Elected Representatives of District Council	0.50	0.30	0.62	0.16	0.02
12	19	2406-02-110-0324- Project Tiger	4.36	0.32	4.57	0.09	0.02
13	21	2202-01-001-0105- Educational Seminar workshop and organisation of different Educational Festivals	6.00	10.00	15.84	0.00	0.16
14		2202-03-103-0003- Government Women's Collages	9.36	2.06	11.06	0.00	0.36
15		2202-05-200-0001- Madarsa Islamia Samsul Hoda	1.97	0.09	2.05	0.00	0.01
16		2202-80-003-0006- District Education and Training Institute	22.58	11.01	30.22	0.00	3.37
17		2202-80-003-0008- Primary Teachers Education Colleges	15.66	9.53	20.53	0.00	4.66
18		2202-80-004-0005- Research in Arabic & Persian	0.51	0.35	0.51	0.00	0.35

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	22	2055-00-001-0001- Superintendence	40.22	8.75	44.35	0.00	4.62
20		2055-00-104-0003- Special Task Force	93.03	22.45	101.15	0.00	14.33
21		2055-00-104-0004- Anti Terrorist Squad	9.72	3.56	11.71	0.00	1.57
22		2055-00-109-0003- Surrender of Leftist Extremists	0.75	2.00	2.19	0.00	0.56
23		2055-00-109-0017- Expenditure related to security Purpose in Naxal affected areas	17.00	3.50	17.65	0.00	2.85
24		2070-00-107-0003- Welfare Programme related to Home Guards	3.52	0.60	3.82	0.25	0.05
25		2070-00-108-0001-Fire Protection Service	52.71	10.49	59.72	1.17	2.31
26	36	4215-01-102-0103- Rural Water Supply Scheme (Tube wells, wells and Hand pumps)	82.10	45.00	124.55	2.24	0.31
27	39	2245-02-101-0003- Payment of Gratuitous Relief to Affected Families	18.00	8.00	23.24	1.98	0.78
28		2245-02-101-0005- Grant in cash for Relief Work of Fire Victims	5.00	5.75	7.64	2.90	0.21
29		2245-02-101-0016- Grant for Relief to the State Local Natural Disaster	37.00	28.20	56.43	2.77	6.00
30		2245-80-102-0104- State Disaster Response Force	22.40	4.18	24.28	2.29	0.01
31	40	2029-00-001-0102- Consolidation of Land holding	9.00	2.73	11.29	0.00	0.44
32	41	5054-03-337-0102- Major Roads	1,200.00	100.00	1,249.95	10.21	39.84
33	48	2217-01-191-0109- Civil amenities in Urban areas- Grant- in -Aid	20.00	15.00	27.19	0.00	7.81
34		2217-01-191-0116- - Civil amenities in Urban areas	22.00	10.00	27.48	1.55	2.97
35	49	2711-01-001-0003- Regional Establishment	117.42	27.27	136.28	8.32	0.09
36		2701-80-001-0003-Director, Land Acquisition and Rehabilitation	0.76	0.41	1.06	0.10	0.01
Total			2,217.71	691.68	2,738.49	63.77	107.13

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2016-17)

Appendix-2.6

(Reference: Paragraph 2.3.5; Page 31)

Insufficient withdrawal through re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and description	Total Provision	Re-appropriation	Actual expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-109-0001- Divisional, District and Sub-divisional establishment	221.62	0.25	140.43	80.90	0.04
2	2	2403-00-101-0003- Hospital, Dispensaries and Other Establishment	116.27	1.41	90.31	23.27	1.28
3	3	2059-80-051-0001- Other Administrative Service	9.00	1.50	4.95	2.51	0.04
4		2059-80-053-0001- Maintenance and Repairs	270.00	12.46	199.06	56.70	1.78
5		4059-60-051-0107- Cultural Structure	221.16	24.43	89.21	106.52	1.00
6		4059-60-051-0121- Extension of Patna High Court	35.00	2.20	9.89	22.80	0.11
7	6	2015-00-105-0001- Parliamentary Election	5.00	1.00	2.95	1.04	0.01
8		2015-00-108-0001- Expenditure on issue of Photo Identity Cards to Voters	5.05	1.25	2.22	1.25	0.33
9	8	2204-00-102-0001- National Cadet Corps (N.C.C) Administration	9.31	0.22	7.58	1.33	0.18
10		2204-00-104-0001- Sports and Games	9.08	0.25	6.78	1.88	0.17
11	12	7610-00-202-0002- Advance to Government Servant for purchase of Motor Cycle	0.50	0.12	0.10	0.27	0.01
12		7610-00-202-0003- Advance for purchase of Motor car to Ministers etc.	1.00	0.25	0.20	0.45	0.10
13		7610-00-204-0001- Advance to Officers for purchase of Computers	1.00	0.25	0.39	0.32	0.04
14	13	2049-01-101-0001- Interest on Bihar State Development Loans (Interest bearing)	4,206.77	54.02	4,124.68	0.00	28.07
15	15	2071-01-101-0001- Payment to Pre 15/11/2010 Pensioners	1,244.82	1.00	1,165.25	0.00	78.57
16	16	2515-00-198-0105- Fixed allowances to Elected Representatives of Gram Panchayats	101.40	12.00	76.52	12.82	0.06
17		2515-00-789-0103- Fixed allowances of Elected Representatives of Gram Panchayats	26.85	5.10	15.00	6.71	0.04
18		2515-00-789-0104- Fixed allowances to Elected Representative of Gram Kutchery	26.85	2.50	15.71	8.62	0.02
19	17	2040-00-101-0001- District Charges	106.08	3.25	85.15	15.20	2.48
20	19	2406-01-101-0001- Extension Improvement and Protection of Forests	82.62	0.08	70.71	11.38	0.45
21		2406-01-800-0105- Road Side Farms	87.99	8.97	61.72	15.37	1.93

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)
22	20	2210-01-110-0009- Bhagalpur Medical College Hospital, Bhagalpur	71.78	0.40	66.48	4.69	0.21
23		2210-01-200-0002- Leprosy Eradication Programme	53.71	0.06	41.71	3.71	8.23
24		2210-01-200-0005- Others Dispensaries (Local Dispensaries)	23.61	0.09	19.23	3.74	0.55
25		2210-03-101-0003- Health Sub-center	61.77	0.27	32.53	5.34	23.63
26		2210-03-103-0001- Primary Health Center	956.52	3.38	824.53	52.82	75.79
27		2210-05-105-0001- Patna Medical College	101.23	0.05	78.84	22.33	0.01
28		2210-06-101-0002- National Filaria Control Programme	24.80	0.03	19.67	2.81	2.29
29		2210-06-101-0003- National Malaria Eradication Programme	37.27	0.07	18.80	9.63	8.77
30	21	2202-01-111-0301- Sarva Shiksha Abhiyan (SSA)	2,217.00	73.00	1,817.88	322.73	3.39
31		2202-01-796-0109- Sarva Shiksha Abhiyan (SSA)	109.50	27.34	0.00	0.00	82.16
32		2202-02-001-0002- District Education Officer and Sub-divisional Education Officer	184.75	0.39	151.85	0.00	32.51
33		2202-02-109-0001- Other Schools	1,062.42	11.39	774.25	0.00	276.78
34		2202-02-110-0007- Assistance to Non-Government Schools	330.00	5.75	0.00	0.00	324.25
35		2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers	800.00	46.15	597.22	0.00	156.63
36		2202-03-001-0001- Direction and Administration	9.44	1.14	3.65	0.00	4.65
37		2202-03-102-0115- Development of State University	59.00	10.10	43.85	0.00	5.05
38		2202-03-113-0101- Bihar Student Credit Card Scheme	55.00	10.00	2.50	0.00	42.50
39	22	2055-00-001-0008- Central Selection Board for appointment of Police	18.86	4.64	5.67	0.00	8.55
40		2055-00-001-0009- Expenditure on deployed Paramilitary Force	245.25	4.47	211.20	29.28	0.30
41		2055-00-109-0005- Special Auxiliary Police	176.37	38.00	122.22	0.00	16.15
42		2055-00-109-0006- Strengthening of Naxal affected Police Stations/ Outer Posts under Security Related Expenditure (SRE) Scheme	14.00	3.50	5.04	0.00	5.46
43		2056-00-101-0001- Central Jail	99.44	1.50	86.78	0.00	11.16
44		2070-00-107-0001- Rural	449.44	0.60	395.49	52.19	1.16
45	23	2851-00-104-0001- Development of Handicraft and Craft Research Institution	4.30	0.14	3.38	0.77	0.01
46		2851-00-107-0001- Development of Sericulture	12.16	0.03	5.61	6.38	0.14

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)
47	23	2852-80-001-0002- Direction	24.67	0.04	21.55	2.97	0.11
48	24	2220-01-001-0001- Direction and Administration	8.49	0.15	3.58	4.75	0.01
49	27	2014-00-105-0001- Civil and Session Courts	595.60	0.31	453.86	140.35	1.08
50	32	2011-02-101-0005- Members	67.84	1.15	47.89	15.04	3.76
51		2011-02-102-0006- Members	16.46	0.40	14.56	0.09	1.41
52		2011-02-102-0008- State Legislative Study and Training Bureau	0.48	0.08	0.01	0.36	0.03
53	36	2215-01-101-0004- Urban Water Supply Schemes	80.40	3.11	59.15	17.90	0.24
54		4215-01-102-0330- National Rural Drinking Water Programme	426.59	59.00	362.87	4.60	0.12
55	39	2245-01-102-0001- Supply of drinking water by Trucks and Tankers	10.00	2.50	2.27	4.60	0.63
56		2245-01-282-0002- Repair of wells etc. for supply of Water	10.00	2.50	2.29	5.11	0.10
57		2245-02-101-0004- Free distribution of cloth and utensils to affected persons	11.00	1.83	1.95	6.39	0.83
58		2245-02-101-0006- Grants for Buildings damaged by fire	15.00	3.75	6.96	3.81	0.48
59		2245-02-104-0001- Supply of fodder	2.50	0.62	1.44	0.43	0.01
60		2245-80-102-0005- Awareness and Capability Creation	20.00	4.00	0.00	14.45	1.55
61		40	2029-00-102-0101- Revision of Survey and Settlement Operations	36.74	2.73	29.06	0.00
62	2029-00-104-0001- Expenditure on Revenue Administration		642.56	0.30	359.76	282.05	0.45
63	41	3054-03-052-0001- Machinery and Equipment	3.00	0.12	1.70	0.62	0.56
64	42	2501-06-101-0302- National Rural Livelihood Mission (NRLM)	140.31	25.00	81.95	0.00	33.36
65	44	2225-01-277-0002- Maintenance of Hostels	11.95	0.60	5.67	5.61	0.07
66	47	2041-00-101-0002- Control on Motor Vehicles	40.28	0.27	36.43	3.34	0.24
67	48	2217-80-193-0007- Urban Managers	1.97	0.47	1.34	0.14	0.02
68	51	2235-02-106-0106- Special Scheme for Delinquent Orphans and Destitute Children	10.00	0.04	6.18	0.00	3.78
		Total	16,144.59	484.91	12,998.36	1,400.46	1,260.86

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2016-17)

Appendix-2.7

(Reference: Paragraph 2.3.6; Page 32)

Substantial surrenders (₹ five crore and more than 50 per cent of the total provision) made during the year

(₹ in crore)

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1-Agriculture Department	2401-00-104-0205- Rastriya Krishi Vikas Yojana	11.43	0.90	10.53	0.00	92.13
2		2401-00-105-0207- National Sustainable Agriculture Mission	32.20	4.19	27.98	0.03	86.89
3		2401-00-105-0307- National Sustainable Agriculture Mission	21.46	2.81	18.65	0.00	86.91
4		2401-00-109-0103- Emergency Scheme for Flood/Drought	132.60	60.71	71.89	0.00	54.22
5		2401-00-109-0114- Agri Business Infrastructure Development Project (EAP)	19.68	0.46	19.22	0.00	97.66
6		2401-00-109-0216- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	174.52	63.08	111.38	0.06	63.82
7		2401-00-109-0218- Pradhan Mantri Krishi Sinchai Yojana	63.64	36.39	27.16	0.09	42.68
8		2401-00-109-0318- Pradhan Mantri Krishi Sinchai Yojana	39.41	22.35	17.06	0.00	43.29
9		2401-00-789-0117- Seed Production Programme	30.00	7.32	22.66	0.02	75.53
10		2401-00-789-0120- Promotion of Agricultural Mechanisation	35.27	7.46	27.78	0.03	78.76
11		2401-00-789-0125- Emergency scheme for flood/drought	34.00	4.65	29.30	0.05	86.18
12		2401-00-789-0203- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	44.75	10.71	34.00	0.04	75.98
13		2401-00-789-0303- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	29.83	8.63	21.19	0.01	71.04
14		2401-00-789-0323- National Food Security Mission	14.29	5.88	8.41	0.00	58.85
15		2401-00-789-0339- Pradhan Mantri Krishi Sinchai Yojana	10.11	4.11	5.99	0.01	59.25
16		2402-00-102-0213- Integrated Watershed Management Programme (IWMP)	78.00	20.13	57.87	0.00	74.19
17		2402-00-102-0313- Integrated Water Management Programme (IWMP)	52.00	13.42	38.58	0.00	74.19
18		2402-00-789-0202- Integrated Water Shed Management Programme (IWMP)	20.00	6.22	13.78	0.00	68.90
19		2402-00-789-0302- Integrated Water Shed Management Programme (IWMP)	13.33	4.15	9.18	0.00	68.87
20		2435-60-101-0101- Krishi Rin Par Bayaj Anudan	15.60	7.80	7.80	0.00	50.00

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	2-Animal and Fisheries Resources Department	2403-00-106-0210- National Livestock Health and Disease Control Programme	17.05	7.42	9.63	0.00	56.48
22	3-Building Construction Department	2245-80-102-0009- Contingent Scheme related to Building	15.00	0.75	14.25	0.00	95.00
23		4047-00-051-0105- Installation of Additional resources in treasury offices	6.50	1.08	5.42	0.00	83.38
24		4059-01-051-0116- Construction of combined labour building	30.00	0.84	29.16	0.00	97.20
25		4059-01-051-0117- Building for Blocks (Rural Development Department)	216.00	81.44	133.30	1.26	61.71
26		4059-01-051-0119- Agriculture office building	81.90	28.25	53.62	0.03	65.47
27		4059-01-789-0101- Building for Scheduled Castes	242.44	98.03	144.41	0.00	59.57
28		4059-01-789-0102- Agriculture Office Building	21.00	5.49	15.51	0.00	73.86
29		4059-60-051-0107- Cultural Structure	221.16	89.21	130.95	1.00	59.21
30		4059-60-051-0112- Construction/ Re-construction/ Upgradation of Industrial Training Institute (ITI) Building	57.00	21.61	35.37	0.02	62.05
31		4059-60-051-0116- Construction of District Transport Offices	8.01	1.13	6.88	0.00	85.89
32		4059-60-051-0121- Extension of Patna High Court	35.00	9.89	25.00	0.11	71.43
33		4059-60-051-0222- Skill Development Scheme	13.96	2.41	11.55	0.00	82.74
34		4059-80-051-0118- Construction and Renovation of Building of Residential Schools & Hostel of Backward classes	8.00	0.39	7.61	0.00	95.13
35		4202-02-105-0105- Engineering College Building (Nishchaya)	350.00	4.83	345.17	0.00	98.62
36	4216-01-700-0101- Other housing	30.00	13.76	16.22	0.02	54.07	
37	4-Cabinet Secretariat Department	2070-00-001-0107- Bihar State Development Mission	200.00	100.00	100.00	0.00	50.00
38	8-Art Culture and Youth Department	2204-00-104-0102- Sports & Games	13.70	6.47	7.23	0.00	52.77
39		2205-00-107-0101- Museum	14.95	4.21	10.74	0.00	71.84
40	10- Energy Department	4801-05-190-0209- Backward Region Grant Fund (BRGF State Component for SBPDCL)	1,950.00	100.07	1,849.93	0.00	94.87
41		4801-05-190-0210- Backward Regional Grant Fund (BRGF State Component for NBPDC)	1,900.00	100.08	1,799.92	0.00	94.73

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
42	10- Energy Department	6801-00-190-0015- South Bihar Power Distribution Company Ltd. (For payment of Interest against loan taken from Rural Electrification Corporation)	22.52	4.12	18.40	0.00	81.71
43		6801-00-190-0016- North Bihar Power Distribution Company Ltd. (For payment of Interest against loan taken from Rural Electrification Corporation)	40.10	6.10	34.00	0.00	84.79
44		6801-00-190-0017- South Bihar Power Distribution Company Ltd. (Repayment of principle against loan taken from Rural Electrification Corporation)	13.85	1.20	12.65	0.00	91.34
45		6801-00-190-0018- North Bihar Power Distribution Company Ltd. (Repayment of principle against loan taken from Rural Electrification Corporation)	20.00	6.33	13.67	0.00	68.35
46		6801-00-190-0108- Transmission and Distribution Project of Bihar State Power (Holding) Company Ltd. (EAP)	260.91	57.30	203.61	0.00	78.04
47	12- Finance Department	2052-00-090-0038- Finance Department	74.82	33.84	40.95	0.03	54.73
48	16-Panchayati Raj Department	2515-00-001-0102- District Panchayat Establishments	13.00	0.35	12.65	0.00	97.31
49		2515-00-101-0114- Panchayati Raj System and Human Resources Development (Externally Aided Project)	147.00	50.00	97.00	0.00	65.99
50	18- Food and Consumer Protection Department	3456-00-102-0407- Full computerisation of Targeted Public Distribution System	17.44	0.00	17.44	0.00	100.00
51		3456-00-102-0105- Full Computerisation of Targeted Public Distribution System	259.60	6.64	252.96	0.00	97.44
52		3456-00-198-0101- Meeting and Travelling Allowance to Non-Government Member of Constituted Committee for Vigilance & Monitoring to attend Meetings	7.50	0.37	7.13	0.00	95.07
53		20- Health Department	2210-01-110-0016- Mental Hospital	15.00	4.00	11.00	0.00
54	2210-01-110-0021- Establishment of Bardhman Institute of Health Sciences Hospital, Pawapuri		19.03	5.47	13.56	0.00	71.26
55	2210-01-200-0209- National Health Mission including National Rural Health Mission		1,000.00	251.00	749.00	0.00	74.90
56	2210-01-789-0201- National Health Mission including N.R.H.M.		200.00	100.00	100.00	0.00	50.00

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
57	20- Health Department	2210-01-789-0301- National Health Mission Including National Rural Health Mission	15.00	0.17	14.83	0.00	98.87
58		2210-03-110-0203- National Health Mission including National Rural Health Mission	1,012.99	263.46	749.53	0.00	73.99
59		2210-03-789-0201- National Health Mission including N.R.H.M.	441.87	117.87	324.00	0.00	73.32
60		4210-03-050-0103- For new Medical College and Para Medical Institution	120.00	20.00	100.00	0.00	83.33
61		4210-03-051-0112- Auxiliary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	140.00	60.00	80.00	0.00	57.14
62		4210-03-051-0119- B.S.C. Nursing College (CERTAIN)	60.00	30.00	30.00	0.00	50.00
63	21- Education Department	2202-01-112-0303- National Programme Nutrition Supported for Primary Education (MDM)	58.17	0.36	57.81	0.00	99.38
64	22-Home Department	2070-00-003-0008- Training of Home Guards	10.00	2.97	7.03	0.00	70.30
65		2070-00-108-0102- Purchase of Fire Extinguisher Equipment	43.00	2.03	33.04	7.93	76.84
66		2235-60-200-0118- Bihar Mandir Chahar Diwari Nirman Nidhi Yojna	10.00	1.21	8.76	0.03	87.60
67		4070-00-052-0101- Equipments of Jails	20.00	9.95	10.05	0.00	50.25
68	23- Industries Department	2851-00-107-0001- Development of Sericulture	12.16	5.61	6.41	0.14	52.71
69		2852-08-796-0101- Economic Assistance	10.52	2.34	8.18	0.00	77.76
70		2852-80-102-0135- Establishment of Entrepreneur Development Scheme	29.64	10.06	19.58	0.00	66.06
71		2852-80-789-0102- Establishment for Entrepreneur Development Scheme	119.05	29.39	89.66	0.00	75.31
72	26- Labour Resource Department	2230-01-101-0108- Strengthening of Enforcement System for implementation of Labour Acts	21.60	0.76	20.84	0.00	96.48
73		2230-03-003-0129- Bihar Skill Development Mission	255.50	114.12	141.38	0.00	55.33
74		2230-01-101-0109- Computerisation and Modernisation	15.00	6.82	8.18	0.00	54.53
75		2230-03-003-0233- Skill Development Mission	16.50	0.41	16.09	0.00	97.52
76		2230-03-003-0333- Skill Development Mission	11.00	0.73	10.26	0.01	93.27
77		4250-00-050-0101- Land Acquisition for Industrial Training Institute	96.20	0.92	95.28	0.00	99.04
78	35- Planning and Development Department	2235-60-200-0117- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	1,014.65	75.89	938.75	0.01	92.52

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
79	35- Planning and Development Department	3454-02-205-0101- Integrated Statistical Development Scheme	11.51	1.87	9.64	0.00	83.75
80		4070-00-051-0109- Strengthening of Planning Machinery Under District Level Scheme in the Light of Local Needs	10.00	1.61	8.38	0.01	83.80
81		4401-00-789-0104- Building for Agriculture Department	22.51	2.66	19.58	0.27	86.98
82	36- Public Health Engineer Department	4215-01-102-0329- Nirmal Bharat Abhiyan	124.80	41.18	83.62	0.00	67.00
83		4215-01-789-0313- Nirmal Bharat Abhiyan	32.00	10.56	21.44	0.00	67.00
84		4215-02-106-0105- Lohia Swachata Yojana	72.45	23.90	48.55	0.00	67.01
85	39- Disaster Management Department	2245-01-102-0001- Supply of Drinking Water by Trucks and Tankers	10.00	2.27	7.10	0.63	71.00
86		2245-01-282-0002- Repairs of wells etc for Supply of Water	10.00	2.29	7.61	0.10	76.10
87		2245-02-101-0004- Free Distribution of Clothes and Utensils to Affected Persons	11.00	1.95	8.22	0.83	74.73
88		2245-02-113-0003- Repairs/ Reconstruction of Buildings Damaged by Other Natural Disasters	10.00	0.06	9.94	0.00	99.40
89		2245-02-101-0006- Grants for buildings damaged by fire	15.00	6.96	7.56	0.48	50.40
90		2245-02-113-0001- Repair/ Restoration of buildings damaged by flood	58.00	19.37	38.23	0.40	65.91
91		2245-02-114-0001- Agriculture input Grant (for damaged crop)	222.93	92.35	130.34	0.24	58.47
92		2245-80-102-0005- Awareness & capability creation	20.00	0.00	18.45	1.55	92.25
93		2245-80-800-0102- Awareness & capability creation	13.40	3.75	9.65	0.00	72.01
94		40- Revenue and Land Reforms Department	2029-00-103-0206- National Land Records Management Programme (NLRMP)	54.95	0.05	54.90	0.00
95	41- Road Construction Department	5054-03-101-0208- Roads & Bridges	170.00	63.29	106.71	0.00	62.77
96		5054-03-337-0206- Central Road Fund	146.00	15.23	130.77	0.00	89.57
97	42- Rural Development Department	2216-03-105-0202- Indira Awas Yojana (IAY)	2,833.47	983.31	1,850.02	0.14	65.29
98		2501-06-101-0202- National Rural Livelihood Mission (NRLM)	322.34	104.90	217.44	0.00	67.46
99		2505-02-101-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	1,152.84	399.25	753.59	0.00	65.37

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
100	42- Rural Development Department	2515-00-102-0116- Integrated Strengthening to Bihar Unitary Social Security Project (EAP)	11.24	4.72	6.52	0.00	58.01
101		4515-00-103-0102- Block Minor Construction Work	71.00	18.78	52.22	0.00	73.55
102	43- Science and Technology Department	2203-00-112-0105- Skill Development Mission	10.00	2.43	7.57	0.00	75.70
103		4202-02-105-0106- Engineering College Building (NISHCHAYA)	40.00	17.84	22.16	0.00	55.40
104	44- SC & ST Welfare Department	2225-01-277-0002- Maintenance of Hostels	11.95	5.67	6.21	0.07	51.97
105		2225-01-277-0218- Scheme for Development of Scheduled Castes	121.55	48.66	72.14	0.75	59.35
106		2225-02-102-0102- Special Central Assistance for Scheduled tribes	18.00	4.96	13.04	0.00	72.44
107	48- Urban Development and Housing Department	2015-00-109-0001- Election of Municipal Corporations, Municipal Councils and Nagar Panchayats	21.00	10.09	10.91	0.00	51.95
108		2215-01-191-0101- Grants-in-aid to Local Bodies for supply of drinking water	80.00	0.89	79.11	0.00	98.89
109		2215-01-789-0101- Grants-in-aid to Local Bodies for supply of drinking water	20.00	5.00	15.00	0.00	75.00
110		2217-03-192-0212- House for all (Urban) mission	396.30	45.75	350.55	0.00	88.46
111		2217-80-191-0016- Grants in the light of professional tax	27.33	13.66	13.67	0.00	50.02
112		2217-04-789-0202- Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) (ACA)	22.71	1.40	21.31	0.00	93.84
113		2217-04-189-0203- Housing and Slum Area Development Programme under JNNURM	21.31	0.00	18.49	2.82	86.77
114		3475-00-789-0202- National Urban Livelihood Mission	10.00	4.58	5.42	0.00	54.20
115	49- Water Resources Department	2245-02-122-0002- Repairs of damaged Irrigation System and Flood Control System (Water Resource Department)	300.00	41.33	256.93	1.74	85.64
116		2701-80-190-0001- Grants-in-aid to Water and Land Management Institution	15.70	5.00	10.70	0.00	68.15
117		4700-01-051-0101- Irrigation Projects of Koshi Basin (Works)	25.00	10.89	14.04	0.07	56.16
118		4700-01-051-0304- Accelerated Irrigation Benefit & Flood Management Programme (AIBP) and Other Programme of Water Resource	5.69	0.00	5.23	0.46	91.92
119		4700-03-051-0205- Prime Minister Krishi Sinchai Yojana	30.42	0.41	28.64	1.37	94.15

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
120	49- Water Resources Department	4700-04-051-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource	13.69	2.20	11.28	0.21	82.40
121	49- Water Resources Department	4701-04-051-0101- Irrigation Project of Kiul, Badua, Chandan Basin (Works)	27.53	5.78	21.75	0.00	79.00
122		4711-01-051-0408- Anti erosion scheme for other rivers except Ganga River (River Management Work in Nepal Portion and Border Area) (100 per cent central share)	105.00	45.14	59.86	0.00	57.01
123	50- Minor Water Tubewells	2702-03-789-0101- Private Tubewells	16.29	3.26	13.01	0.02	79.86
124	Resource Department	4702-00-102-0102- Loans from NABARD for completion of New/ Incomplete Medium Irrigation Schemes	69.52	23.07	46.41	0.04	66.76
125	51- Social Welfare Department	2235-02-102-0223- Integrated Child Protection Scheme (ICPS)	35.00	5.52	29.48	0.00	84.23
126		2235-02-103-0421- Nirbhaya Scheme WCD (One stop center)	9.21	0.00	7.22	1.99	78.39
Total			18,806.05	4,354.36	14,426.57	25.12	76.71

(Source: Detailed Appropriation Accounts, 2016-17)

Appendix-2.8

(Reference: Paragraph 2.3.6; Page 32)

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

(₹ in crore)

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
1	1-Agriculture Department	2401-00-001-0214- National E-Governance plan- Agriculture	2.84
2		2401-00-001-0314- National E-Governance plan- Agriculture	1.90
3		2401-00-789-0240- National E-Governance plan- Agriculture	0.73
4		2401-00-789-0340- National E-Governance plan- Agriculture	0.49
5		2401-00-796-0262- National E-Governance plan- Agriculture	0.07
6		2401-00-796-0267-Sub-mission on Agriculture Mechanisation	0.14
7		2401-00-796-0367- Sub-mission on Agriculture Mechanisation	0.09
8		2415-02-004-0201- National Soil Health and Fertility Management	3.78
9		2415-02-004-0301- National Soil Health and Fertility Management	2.52
10		2415-02-789-0201- National Soil Health and Fertility Management	0.97
11		2415-02-789-0301- National Soil Health and Fertility Management	0.65
12		2415-02-796-0201- National Soil Health and Fertility Management	0.10
13		2415-02-796-0301- National Soil Health and Fertility Management	0.06
14		4401-00-051-0101- Establishment of Agriculture Office Building	15.60
15		4401-00-789-0101- Establishment of Agriculture Office Building	4.00
16		4401-00-796-0101- Establishment of Agriculture Office Building	0.40
17	2-Animal and Fisheries Resource Department	2403-00-105-0102- Piggery Development	5.00
18		2403-00-106-0212- National Cattle Management	13.03
19		2403-00-106-0312- National Livestock Management	5.88
20		2403-00-789-0207- National Livestock Management Programme	0.24
21		2403-00-789-0307- National Livestock Management	0.16
22		2404-00-102-0201 -Rashtriya Krishi vikas Yojana	0.13
23		2404-00-102-0301- Rashtriya Krishi vikas Yojana (RKVY) (ACA)	0.08
24		2405-00-101-0103- Development of fish seeds	1.00
25		2405-00-101-0201- Rashtriya Krishi vikas Yojana (RKVY) (ACA)	3.07
26		2405-00-101-0301- Rashtriya Krishi vikas Yojana (RKVY)	2.05
27		2415-03-277-0101- Bihar Animal Science and Technical University	5.00
28		3454-01-001-0405- Livestock Census	4.00
29	3-Building Construction Department	2059-01-053-0017- Maintenance and repairs of Buildings of Law Department	7.71
30		2059-01-053-0021- Maintenance and repairs of Buildings of Sugar Industries Department	0.50
31		2059-01-053-0025- Renovation and Modernisation of present Court (Recommendation of Finance Commission)	5.00
32		2059-01-053-0103- Strengthening and Renovation of Headquarters of Home Department	1.30
33		2059-80-053-0016- Opening of Elbert Ekka Memorial Building	0.62
34		2059-80-103-0004- Furnishing of Inspection Building	0.31
35		3053-02-102-0001- Aerodromes	0.50
36		4059-01-051-0107- Building of Finance Department	10.00
37		4059-01-051-0111- Establishment of Excise Department	2.00
38		4059-01-051-0124- Construction of Court and Office Building in Bihar Land Tribunal Area	0.50

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
39	3-Building Construction Department	4059-60-789-0305- Kaushal Vikas Yojana	1.00
40		4059-60-796-0103- Construction of Industrial Training Institute Building	3.00
41		4059-60-796-0302- Kaushal Vikas Yojana	0.50
42		4059-80-051-0002- Minor works	2.00
43		4059-80-051-0122- IT Building	15.00
44		4059-80-201-0103- Information Technology City	2.00
45		3-Building Construction Department	4202-02-104-0211- Building of Women Hostel in Polytechnic Collages (Science and Technology Department)
46	4216-01-101-0001- Preliminary work before Construction		0.10
47	4225-80-051-0104- Building construction for Minorities Community to the name of Mahanubhavan		10.00
48	4408-02-101-0102- Construction of Food Storage Godown (NABARD)		74.66
49	4-Cabinet Secretariat Department	2052-00-090-0147- Modernisation of Secretariat Library and Purchase of Books	0.60
50	8-Art, Culture, and Youth Department	6202-04-190-0001- Bihar State Film Development and Finance Corporation Ltd	0.25
51		6202-04-190-0101- Bihar State Film Development and Finance Corporation Ltd	0.10
52	9-Co-operative Department	2408-02-190-0101- Grants to Bihar State Store corporation for Godown Construction	13.01
53		2425-00-003-0103- Construction and Repairing of Co- operative Training Institute	3.00
54		4425-00-051-0203- Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	11.01
55		4425-00-051-0303- Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	7.34
56		6425-00-107-0101- Loans to Bihar Co-operative Bank, Patna for Agriculture Credit Stabilisation fund	100.00
57		6425-00-108-0418-Integrated Co-operative Development Project	1.95
58	10-Energy Department	6801-00-201-0101- Loans to Bihar State Hydro- Electric Corporation	10.00
59		6801-00-201-0105- Loans to Bihar State Hydro- Electric Corporation (NABARD)	67.80
60	11-BC and MBC Welfare Department	2225-03-277-0212- Scheme for Development of Other Backward Classes and Un-notified Movable and Semi Movable Tribes	1.60
61		2225-03-277-0213- Scheme for Development of Economically Backward Classes	2.00
62		2225-03-277-0215- Pre Entrance Scholarship	72.72
63		2225-03-277-0312- Other Backward Classes and Un-notified Movable and Semi Movable Scheduled Tribes Development Scheme	0.60
64		2225-03-277-0313- Scheme for Development of Economically Backward classes	2.00
65	12-Finance Department	2204-00-104-0005-Grants-in-aid to Secretariat Sports Club for organising for All India Services Competition	0.07
66		4058-00-103-0101- Machinery and Equipment's Modernisation Scheme for Government Press Gulzarbagh	2.00
67	13-Interest Payment	2049-60-701-0004- Interest due in respect of refund of Sales Tax	0.14
68	16-Panchayati Raj Department	2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	1.82
69		2515-00-196-0109- Chief Minister Nishchaya Yojana	5.00
70		2515-00-196-0308- Rajiv Gandhi Panchayat Empowerment Movement	3.04
71		2515-00-197-0106- Chief Minister Nishchaya Yojana	5.00
72		2515-00-197-0305- Rajiv Gandhi Panchayat Empowerment Movement	4.27
73		2515-00-789-0113-Panchayati Raj Management and Human Resources Development (External Financed Yojana)	63.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
74	17-Commercial Tax Department	2040-00-003-0001- Expenditure on training for officers of Bihar Finance Service	0.10
75		2040-00-101-0002- Bhamasah Samman Yojana	0.25
76	18-Food and Consumer Protection Department	2408-01-101-0103- Economic Assistance to farmers for procurement of Paddy Rice in addition to Minimum Support Value	10.00
77		3456-00-001-0405- State Consumer Helpline	0.08
78		3456-00-102-0209- National Social Assistance Programme Annapurna	9.99
79		3456-00-102-0411- Consumer Consciousness Programme	0.30
80		3456-00-102-0413- Strengthening of Public Distribution System	0.34
81		3456-00-103-0101- Supply of food to BPL families at economical rate	9.05
82		5475-00-051-0102- Modernisation of Food and Consumer Protection Offices	2.83
83		19- Environment and Forest Department	2406-01-105-0104- Pollution Control Board
84	20-Health Department	2210-01-200-0310- National AIDS and Sexually Transmitted Diseases Prevention Programme	4.50
85		2210-02-200-0202- Medical Plant Related Mission Including National AYUSH Mission	13.47
86		2210-02-200-0302- Medical Plant Related Mission Including National AYUSH Mission	8.00
87		2210-03-110-0304- National AIDS and Sexually Transmitted Diseases prevention programme	4.50
88		2210-04-200-0203- Medical Plant Related Mission Including National AYUSH Mission	10.98
89		2210-04-200-0303- Medical Plant Related Mission including National AYUSH Mission	8.30
90		2235-60-110-0204- Social Security for Unorganised Labours including National Health Insurance Scheme	285.85
91		2235-60-110-0304- Social Security for Unorganised Labours including National Health Insurance Scheme	190.57
92		4210-02-110-0101- AYUSH college, Hospital and Dispensary	1.00
93		4210-03-051-0201- Health and Public Education in Human Resource	42.00
94		22-Home Department	2070-00-003-0004- Training to employees of Fire Brigade Service
95	23-Industries Department	2852-80-001-0110- Publicity and Publication Scheme of Department Scheme	1.00
96	24-Information & Public Relation Department	2220-60-103-0002- Centenary Journalism Honour Fund	0.08
97		2235-60-200-0115- Journalism Pension Scheme	0.30
98	25-Information Technology Department	2230-03-001-0101- Skill Development Mission	75.00
99		2852-07-202-0101- National e-Governance Scheme Common Service Centre	1.00
100		2852-07-202-0102- Public Grievance Cell in Chief Minister Secretariat	1.00
101		2852-07-202-0105- Static Portal Scheme	1.00
102	26-Labour Resource Department	2230-02-101-0214- National Career Service	0.09
103	27-Law Department	2014-00-003-0002- Extension of Judicial Capacity (Recommendation of Finance Commission)	8.46
104		2014-00-105-0007- Extra Court (Recommendation of Finance Commission)	17.50
105		2014-00-105-0008- Rapid Court (Recommendation of Finance Commission)	67.69

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
106	27-Law Department	2014-00-105-0009- Civil and Session Courts (Recommendation of Finance Commission)	17.99
107		2014-00-114-0005- Grant for Bar Council/Association of Bihar State/ District/Sub-division	2.50
108		2014-00-114-0007- Judiciary Facilities (Recommendation of Finance Commission)	8.07
109		2014-00-114-0105- Grant for Bar Council/Association of Bihar State/ District /Sub-division	3.00
110		2014-00-117-0002- Family Court (Recommendation of Finance Commission)	2.30
111		2250-00-101-0002- Grants to Bihar State Religious Nyas Parishad	1.00
112	30-Minorities Welfare Department	2202-02-107-0210- Multi Sectoral Development Programme for Minorities	1.20
113		2202-03-107-0106- Arrangement of coaching to minorities students for preparation of Bihar Public Service Commission	1.00
114		2250-00-800-0107- Maintenance Security and growth of WAQF property	0.20
115		5465-01-190-0103- Contribution of participating States in form of share capital of National Minority Development and Finance Corporation	0.50
116	35-Planning and Development Department	2059-01-053-0024- Maintenance of buildings of Fair, Haat, Market and Kutchery	2.00
117		3454-02-205-0406- Rajiv Awas Yojana (Capacity creation)	0.58
118		3475-00-004-0101- Chief Minister Nav Pravartan Protsahan	2.00
119	36- Public Health and Engineering Department	2215-02-003-0102- Grants to Bihar State Water Purifying Mission for Operation of Training-cum-research and other works	1.00
120		4215-01-101-0125- Upgradation of Laboratory and Monitoring for quality of Water	0.10
121		4215-01-102-0229- Nirmal Bharat Abhiyan	259.72
122		4215-01-789-0213- Nirmal Bharat Abhiyan	77.52
123		4215-01-796-0218- Nirmal Bharat Abhiyan	7.76
124	39-Disaster Management Department	2245-01-101-0003- Payment of Gratuitous relief to affected families	0.10
125		2245-02-101-0013- Cash payment to Rural Development Department for self-employment	0.10
126		2245-02-101-0014- Cash Grants for protection from Frost and Cold wave	0.10
127		2245-02-101-0015- Gratuitous relief to the families of affected people due to injuries and death in accidents outside the State	0.10
128		2245-02-107-0001- Repairs and Restoration of Government Health and Education Buildings	0.10
129		2245-02-108-0001- Repairs and Restoration of Government Residential Buildings	0.10
130		2245-02-114-0004- Assistance for Horticulture Crops	0.10
131		2245-02-114-0005- Assistance for Perennial Crops	0.10
132		2245-02-115-0001- Assistance to Farmers to clean sand/slit/salinity from land	0.50
133		2245-02-115-0002- Extraction of salinity/sand etc. from fishery areas	0.10
134		2245-02-116-0001- Assistance to Farmers for repairing of damaged Tubewells/Pump sets etc.	0.10
135		2245-02-119-0003- Grants-in-aid to handloom weavers	0.13
136		2245-02-282-0004- Supply of supplementary nutrition for Welfare Department	0.44

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
137	39-Disaster Management Department	2245-02-800-0007- Expenditure in transporting the relief materials received from Non-Government Institutions	0.10
138		2245-06-101-0005- Gratuitous relief to the families of affected people due to injuries and death in accidents outside the State	0.10
139		2245-80-001-0103- Modernisation of Disaster Management Office	0.09
140		2245-80-800-0003- Bihar Agriculture troubled farmers scheme	0.15
141		4250-00-051-0104- Warehouse	0.40
142	40-Revenue and land Reforms Department	2029-00-104-0004- Zamindari Abolition Bond	0.42
143		4047-00-789-0101- Land Acquisition (Revenue and Land Reforms Department)	20.75
144		4047-00-789-0104- House Construction for Homeless Families	1.00
145	41-Revenue and Land Reforms Department	5054-03-052-0101- Machinery and Equipment	0.25
146	42-Rural Development Department	2216-03-105-0104- Monitoring and Technical Support to Indira Awas Yojana	4.00
147		2216-03-105-0106- Chief Minister Centenary Indira Awas Renovation Scheme	10.00
148		2505-02-789-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	632.20
149		2505-02-796-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	74.38
150		4515-00-102-0102- Bihar Integrated Social Security Strengthening Project (EAP)	4.12
151		2216-03-789-0103- Chief Minister Indira Awas upgradation	189.14
152	44-SC and ST Welfare Department	2070-00-001-0106- Ambedkar Foundation	0.50
153	45-Sugar Industries Department	2852-08-789-0101- Economic Assistance	12.08
154	46-Tourism Department	3452-80-003-0101- Bihar Kaushal Vikas Mission	1.00
155	48-Urban Development and Housing Department	2215-02-106-0202- National River Conservation Plan (NRCP)	3.00
156		2215-02-789-0203- National River Conservation Plan (NRCP)	2.00
157		2217-01-053-0001- Buddha Smriti and Other Parks	15.00
158		2217-01-191-0218- Atal Mission for Rejuvenisation and Urban Transformation (AMRUT)	50.00
159		2217-01-789-0205- Sabke Liye Awas (Urban) Mission	2.00
160		2217-03-192-0211- Atal Mission for Rejuvenisation and Urban Transformation (AMRUT)	141.42
161		2217-03-192-0311- Atal Mission for Rejuvenisation and Urban Transformation(AMRUT)	45.00
162		2217-04-051-0202- Rajeev Awas Yojana	57.25
163		2217-04-051-0302- Rajeev Awas Yojana	90.00
164		2217-04-789-0303- Housing and Slum Area Development Programme Under JNNURM	0.10
165		2217-05-001-0102- Maintenance/Evaluation/Supervision of scheme and establishment of State Resources Centre and other equivalent programme	0.15
166	2217-05-051-0102- Bihar Urban Reform Nutrition Programme Externally Aided	10.00	
167	49-Water Resources Department	2700-80-002-0402- National Hydrology Project	21.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
168	49-Water Resources Department	4700-02-051-0103- Irrigation Projects of Gandak Basin (Works) (NABARD Aided Scheme)	8.47
169		4700-03-051-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource	8.50
170		4700-03-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource	8.70
171		4700-03-051-0305- Prime Minister Krishi Sinchai Yojana	11.61
172		4711-01-051-0102- Water Drainage Project (Works)	8.00
173		4711-01-051-0105- Water Drainage Projects (Works) (NABARD Aided Scheme)	0.07
174		50-Minor Water Resource Department	2702-02-016-0101- Bihar Centenary Private Tubewell Scheme
175	2702-02-789-0101- Bihar Centenary Private Tubewell Scheme		0.44
176	4702-00-101-0204- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource		42.00
177	4702-00-101-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and Other Programme of Water Resource		28.00
178	51-Social Welfare Department	2235-02-101-0220- National Programme for helpless persons	5.00
179		2235-02-103-0003- Bihar State Women Commission	1.50
180		2235-02-103-0111- Kanya Suraksha Yojana	5.85
181		2235-02-103-0219- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	70.16
182		2235-02-103-0220- Mukhya Mantri Nishakt Jan Vivah Protsahan Anudan Yojana	2.00
183		2235-02-103-0423- Swadhar Ghar Scheme (Women's Protection and Empowerment)	2.49
184		2235-02-200-0106- Exhibition Seminar and Conference	0.20
185		2235-03-796-0201- National Social Aid Programme (NSAP)	72.87
186		4235-02-102-0106- Building for Remand Home, Children Home	0.10
Total			3,421.66

(Source: Grant Audit Register, 2016-17)

Appendix-2.9

(Reference: Paragraph 2.3.8; Page 33)

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

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Major Head	Savings	Surrendered	Saving which remained to be surrendered	Percentage (col.6/col.4*100)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	02- Animal and Fisheries Resources Department	2405	36.24	30.13	6.11	16.86
2	05- Secretariat of the Governor	2012	3.65	0.14	3.51	96.16
3	15- Pension	2071	3,777.39	0.22	3,777.17	99.99
4	21- Education Department	2202	3,634.27	383.90	3,250.37	89.44
5		2204	4.00	0.00	4.00	100.00
6		2205	1.14	0.00	1.14	100.00
7		4202	85.25	0.00	85.25	100.00
8	22- Home Department	2055	725.62	67.63	657.99	90.68
9		2056	35.79	5.65	30.14	84.21
10		4055	91.43	10.00	81.43	89.06
11	28- High Court of Bihar	2014	19.60	0.00	19.6	100.00
12	30- Minorities Welfare Department	2250	15.14	0.20	14.94	98.68
13	35- Planning and Development Department	2053	64.92	7.26	57.66	88.82
14	38- Registration, Excise and Prohibition Department	2030	25.29	5.71	19.58	77.42
15		2039	22.65	4.81	17.84	78.76
16	39- Disaster Management Department	2245	764.09	477.33	286.76	37.53
17	41- Road Construction Department	2245	73.85	0.00	73.85	100.00
18	46- Tourism Department	5452	619.01	7.43	611.58	98.80
Total			9,999.33	1,000.41	8,998.92	90.00

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

Appendix-2.10

(Reference: Paragraph 2.3.8; Page 33)

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

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	2,095.59	826.07	39.42
2		2402-Soil and Water Conservation	214.56	109.74	51.15
3		4401-Capital Outlay on Crop Husbandry	20.00	20.00	100.00
4	2	2403-Animal Husbandry	358.94	71.69	19.97
5		2404-Dairy Development	125.08	18.53	14.81
6		2405-Fisheries	104.28	30.13	28.89
7	3	2059-Public Works	593.77	126.56	21.31
8		2216-Housing	16.34	10.90	66.71
9		2245-Relief on account of Natural Calamities	15.00	14.25	95.00
10		4059-Capital Outlay on Public Works	1,939.66	491.21	25.32
11		4202- Capital Outlay on Education, Sports, Arts and Culture	501.40	102.02	20.35
12		4216-Capital Outlay on Housing	200.63	41.36	20.62
13		4408-Capital Outlay on Food Storage and Warehousing	74.66	74.66	100.00
14	4	2053-District Administration	64.06	11.49	17.94
15	8	2204-Sports & Youth Services	56.66	11.07	19.54
16		2205-Art & Culture	66.40	15.16	22.83
17	9	4425- Capital Outlay on Co-operation	66.28	18.71	28.23
18	10	6801-Loans for Power Projects	435.19	360.14	82.75
19	11	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,369.23	523.97	22.12
20	12	2052-Secretariat-General Services	94.05	44.92	47.76
21		2054-Treasury and Accounts Administration	139.60	28.78	20.62
22	16	2015-Elections	83.82	10.37	12.37
23		2515-Other Rural Development Programmes	7,301.25	933.96	12.79
24	17	2040-Taxes on Sales, Trade, etc.	154.36	34.93	22.63
25	18	2408- Food Storage and Warehousing	10.00	10.00	100.00
26		3456-Civil Supplies	2,146.17	1,073.50	50.02
27	19	2406-Forestry & Wild Life	349.93	51.41	14.69
28	20	2210-Medical and Public Health	6,997.15	759.04	10.85
29		2211-Family Welfare	532.74	99.46	18.67
30		2235-Social Security and Welfare	566.42	476.42	84.11
31	22	2070-Other Administrative Services	567.18	61.00	10.75
32		2235- Social Security and Welfare	87.04	22.60	25.97
33		4235- Capital Outlay on Social Security& Welfare	60.00	18.25	30.42
34	23	2851-Village And Small Industries	133.95	52.65	39.31
35		2852-Industries	593.94	120.66	20.32

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
36	24	2220-Information & Publicity	202.72	70.15	34.60
37	26	2230-Labour and Employment	657.07	90.30	13.74
38		4250-Capital Outlay on Other Social Services	253.60	95.28	37.57
39	27	2014-Administration Of Justice	814.32	285.19	35.02
40	33	2053-District Administration	403.27	139.13	34.50
41		2070-Other Administrative Services	40.31	12.91	32.03
42	35	2235- Social Security and Welfare	2,063.85	1,134.86	54.99
43		3454-Census Surveys and Statistics	95.16	32.46	34.11
44		4401-Capital Outlay on Crop Husbandry	112.54	40.47	35.96
45		4515- Capital Outlay on Rural Development Department	400.01	194.70	48.67
46	36	2215-Water Supply and Sanitation	432.04	75.63	17.51
47	37	2515-Other Rural Development Programmes	273.47	90.09	32.94
48		3054-Roads and Bridges	1,100.00	313.89	28.54
49	39	2245-Relief On Account of Natural Calamities	1,777.13	407.13	22.91
50	40	2029-Land Revenue	785.11	302.51	38.53
51	42	2216-Housing	6,048.89	2,388.97	39.49
52		2501-Special Programmes for Rural Development	751.71	337.05	44.84
53		2505-Rural Employment	2,175.74	1,463.35	67.26
54		4515- Capital Outlay on Other Rural Development Programmes	75.12	56.35	75.01
55	43	2203-Technical Education	99.99	19.40	19.40
56		4202-Capital Outlay on Education, Sports, Art and Culture	378.32	60.16	15.90
57	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,635.73	409.40	25.03
58	45	6860-Loans for Consumer Industries	69.83	68.74	98.44
59	46	3452-Tourism	98.33	10.73	10.91
60	48	2015-Elections	21.00	10.91	51.95
61		2217- Urban Development	3,956.93	847.56	21.42
62		3475-Other General Economic Services	78.39	23.89	30.48
63	49	2245-Relief on Account of Natural Calamities	300.00	256.93	85.64
64		2701-Medium Irrigation	117.81	17.84	15.14
65		4711- Capital Outlay on Flood Control Projects	1,183.85	134.91	11.40
66	50	2702-Minor Irrigation	331.87	101.85	30.69
67		4702-Capital Outlay on Minor Irrigation	285.28	160.11	56.12
68	51	2235-Social Security and Welfare	5,067.06	669.81	13.22
69		2236-Nutrition	1,561.68	279.96	17.93
70		4235-Capital Outlay on Social Security and Welfare	233.31	76.03	32.59
Total			63,016.77	17,354.26	27.54

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

Appendix-2.11

(Reference: Paragraph 2.3.9; Page 34)

Rush of Expenditure in the month of March 2017

(₹ in crore)

Sl. NO.	Grant No. and name of the Department	Total expenditure during 2016-17	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Percentage of total expenditure w.r.t. expenditure during	
					January – March 2017	March 2017
(1)	(2)	(3)	(4)	(5)	(6)	
1	1-Agriculture Department	1,662.15	902.64	529.22	54.31	31.84
2	3-Building construction Department	1,771.74	1,030.73	804.76	58.18	45.42
3	6-Election Department	140.15	74.35	45.09	53.05	32.17
4	8-Art, Culture and Youth Department	81.85	36.29	25.40	44.34	31.03
5	11-Backward Class and Most Backward Class Welfare Department	1,461.27	1,452.69	1,451.65	99.41	99.34
6	16-Panchayati Raj Department	6,466.66	6,090.88	3,571.66	94.19	55.23
7	18-Food and Consumer Protection Department	1,065.67	1,020.31	354.17	95.74	33.23
8	19-Environment and Forest Department	335.42	216.51	176.25	64.55	52.55
9	23-Industries Department	665.60	288.79	260.07	43.39	39.07
10	24-Information and Public Relation Department	133.29	67.36	44.65	50.54	33.50
11	33-General Administration Department	508.64	236.59	188.98	46.51	37.15
12	42-Rural Development Department	5,827.93	3,442.80	3,322.51	59.07	57.01
13	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,142.46	846.43	806.02	74.09	70.55
14	45-Sugar Industries Department	182.81	102.10	95.16	55.85	52.05
15	48-Urban Development and Housing Department	3,377.92	1,752.88	1,397.19	51.89	41.36
16	49-Water Resources Department	2,551.13	1,288.91	961.59	50.52	37.69
17	50-Minor Water Resources Department	363.69	186.73	140.70	51.34	38.69
Total		27,738.38	19,036.99	14,175.07	68.63	51.10

(Source: Finance Accounts 2016-17)

Appendix-2.12

(Reference: Paragraph 2.4; Page 35)

Withdrawals from Contingency Fund for non-contingent expenditure

(₹ in crore)

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory Legislatures	Purchase of Motor Vehicle for Deputy Chairman of Bihar Legislative Council	0.16
2	2012	President, Vice -President/ Governor, Administrator of Union Territories	Purchase of Motor Vehicle	0.72
3	2014	Administration of Justice	Office Expenditure for expansion of Judicial Capacity Building	0.95
4			Purchase of Tractor for use in Hon'ble High Court, Patna	0.04
5			Purchase of Vehicles for eleven Judicial Divisions	2.52
6			Purchase of Vehicle for Member Secretary of Bihar State Law Commission	0.10
7			Purchase of staff car for Advocate General.	0.08
8	2015	Elections	Purchase of Vehicle for State Election Commission	0.13
9	2029	Land Revenue	Purchase of Vehicles for Revenue & Land Reforms Minister	0.16
10	2051	Public Service Commission	Conducting 1st Inter Level Combined Competitive Examination by BSSC	25.00
11	2052	Secretariat-General Services	Honorarium for staff of Resident Commissioner Office, Bihar Bhawan New Delhi	0.05
12			Honorarium to members of Urdu Advisory Committee	0.10
13			Purchase of vehicle for Chief Secretary	0.13
14			Purchase of Vehicle for Law Minister	0.16
15			Purchase of Vehicle for Finance Minister	0.15
16	2053	District Administration	Purchase of Vehicle for Tirhut Division	0.13
17			Payment to contractual staff & other works	0.20
18	2070	Other Administrative Services	Purchase of two Motor Vehicles for Hon'ble Chief Minister for Delhi Tour (Prawas)	0.30
19			Purchase of Motor Vehicles for Hon'ble Chief Minister for Delhi Tour (Prawas)	0.82
20			Payment of ACP Benefit to Raj Bhasha Employees of Tirhut and Patna Division.	0.02
21	2071	Pensions and Other Retirement benefits	Domestic Assistance allowances (Gharelu Sahayata Bhatta) to Retired High Court Judges	0.15
22	2202	General Education	Purchase of two Motor Vehicle for State Appellate Authority of Education Department	0.24
23	2210	Medical and Public Health	Pay and Allowances of Sub-Divisional, Divisional and Sadar Hospitals	160.50
24	2211	Family Welfare	Pay & Allowances to Human Resources for Medical and Health Education	3.31
25			Pay & Allowances to Human Resources for Medical and Health Education	118.77
26			Pay & Allowances to Human Resources for Medical and Health Education	39.09
27			Pay & Allowances to Human Resources for Medical and Health Education	14.21

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
28	2235	Social Security and Welfare	Establishment (training, ISSNIP etc.) of Integrated Child Development Services	275.12
29			Payment of Pension under National Social Assistance Programme from State share.	100.00
30			Payment of Pension under Lakshmibai Social Security Pension Scheme	24.36
31			Payment of Pension under National Social Assistance Programme from State share.	247.40
32			Payment of Pension under Bihar Disabled Pension Scheme.	62.00
33			Payment of Pension under Lakshmibai Social Security Pension Scheme	5.00
34			Payment of Pension under Bihar State Social Security Pension Scheme.	2.86
35			Payment of Pension under Bihar State Social Security Pension Scheme.	8.00
36			Payment of Pension under Bihar Disabled Pension Scheme.	16.57
37			Dresses and Scholarships for Children of Anganwadi Centers.	35.31
38			Dress for Children of Anganwadi Centers.	21.65
39			Management Information System under ICDS.	0.50
40	2236		Nutrition	State share for Food Supplementary (Purak Poshahar) Plan.
41	2251	Secretariat Social Service	Purchase of Motor Vehicle for Hon'ble Minister for Administrative Post Committee.	0.16
42			Purchase of Motor Vehicle for newly appointed State Information Commissioner	0.10
43			Purchase of Motor Vehicle for Minister of Disaster Management Department.	0.16
44	2425	Co-operation	Payment of honorarium to Executive assistants of each blocks	0.90
45	2852	Industries	Payment for maintenance of Computer Systems of Patna High Court & District Courts under e-Court Mission Mode Project	10.00
46	3451	Secretariat-Economic Services	Purchase of two Motor Vehicles for Hon'ble Minister of Industries, Bihar	0.27
47			Purchase of Motor Vehicle for Hon'ble Minister of Mines & Minerals	0.15
48			Purchase of Motor Vehicle for Hon'ble Co-operative Minister	0.16
49			Morocco visit of Principal Secretary, Forest and Environment Department & Payment of honorarium to employees	0.42
50			Purchase of Motor Vehicle for Hon'ble Minister, Energy	0.16
51			Purchase of Motor Vehicles for Minister & Secretary of Tourist Department	0.29
52			Purchase of Motor Vehicles for Minister & Sugarcane Commissioner	0.29

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
53	3456	Civil Supplies	Consumer Awareness Programme under Government of India Plan	0.08
54	4202	Capital Outlay on Education, Sports, Art and Culture	Land acquisition for National Institute of Technology, Patna	234.52
55	4210	Capital Outlay on Medical and Public Health	Construction of Government Hospitals in Urban Area	5.28
56			Payment for construction Medical College in Bettiah and Madhepura.	160.00
57	4250	Capital Outlay on other Social Services	Construction of Kaushal Vikas Kendra under Saat Nischaya Yojana.	112.85
58			Construction of Kaushal Vikas Kendra under Saat Nischaya Yojana.	44.54
59	4801	Capital Outlay on Power Projects	Investment by the State Government in SBPDCL for Payment of Pending energy bills under UDAY Scheme	296.20
60			Investment by the State Government in NBPDCCL for Payment of Pending energy bills under UDAY Scheme	203.80
61	5054	Capital Outlay on Roads and Bridges	Extra expenditure by Planning & Development Department	200.00
Total				2,726.35

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

Appendix-2.13

(Reference: Paragraph 2.5; Page 37)

Drawal of funds to avoid lapse of budgetary provision

(₹ in lakh)

Sl. No.	Head	Name of Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	3454	Dy. Director, Economy & Statistical Directorate, Patna	29-03-12	175.58	21-01-15	48.35	34
2	4235	B.D.O, Naubatpur	11-03-08	4.13	08-08-13	1.06	65
3	4210	Superintendent, P.M.C.H, Patna	23-12-06	48.06	09-07-15	1.28	103
4	2055	NDC, Patna	20-05-09	90.00	01-10-15	6.77	76
5	2015	Dy. Election Officer, Jahanabad	28-04-14	25.00	25-02-16	2.13	22
6	4235	Collectorate, Jamui	08-03-13	160.00	16-02-16	60.00	35
7	2245	NDC, Lakhisarai	30-03-12	5.00	02-12-15	1.00	44
					29-03-16	0.72	48
8	4235	BDO, Fatuha, Patna	30-03-08	8.38	11-01-16	1.57	93
9	2245	C.O, Teghra, Begusarai	31-03-10	3.00	16-09-11	2.92	17
10	2015	District Election Section, Samastipur	23-02-13	37.00	23-06-16	13.50	40
11	2852	Dy. Director, Industry (Accounts), Bihar, Patna	01-12-11	50.00	29-03-16	10.53	52
					29-03-16		
12	3454	NDC, Kishanganj	31-03-09	18.58	08-10-13	1.19	55
13	2225	District Welfare Officer, Jamui	25-03-09	1.88	13-03-13,	0.65	48
					12-12-14	0.25	69
14	2515	DDC, Darbhanga	30-03-10	8.39	11-09-13	0.04	41
					16-09-13	0.04	42
					24-07-14	0.19	52
					06-06-15	0.30	62
					22-08-15	0.37	65
15	5054	D.M, Khagaria	13-02-14	163.00	31-03-16	99.80	25
16	2401	B.D.O, Rohtash	12-03-09	3.38	29-08-16	1.00	90
17	4220	District Public Relation Officer, Darbhanga	26-03-09	5.19	11-09-13	2.32	53
18	2401	District Agriculture, Officer, Supaul	09-07-13	17.53	10-09-16	0.69	38
19	2401	District Agriculture Officer, Madhepura	24-09-13	3.38	14-09-16	2.35	36

Sl. No.	Head	Name of Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20	2210	Director, IGIC, Patna	03-11-09	95.87	30-07-16	45.87	81
21	2053	District Planning Officer, Saharsa	26-09-13	200.00	09-09-16	53.59	35
22	2015	District Magistrate, Kishanganj	23-05-12	22.60	17-10-16	6.70	53
23	3454	Dy. Director, Economy & Statistical Directorate, Patna	30-03-15	200.00	09-09-16	170.01	17
24	2053	District Planning Officer, Madhepura	04-09-13	250.00	21-09-16	40.54	37
25	2015	B.D.O, Dalsingsarai	28-04-14	2.50	29-03-16	1.36	23
Total				1,598.45		577.09	

Appendix-2.14

(Reference: Paragraph 2.5; Page 37)

Details of hundred per cent remittance of amount

(₹ in Lakh)

Sl. No.	Head	Name of the Office	Date of AC bill	Amount drawn on AC bill	Date of remittance	Unspent amount remitted to treasury	Delay in remittance (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2015	B.D.O, Siwan Sadar	31-03-05	0.50	09-01-16	0.50	129
2	4235	B.D.O, Mokama, Patna	16-03-12	1.94	01-02-16	1.94	46
3	2236	C.D.P.O, Bhargama, Arariya	03-03-05	7.53	11-01-16	7.53	130
4	2055	DNDC, Patna	14-10-05	4.74	21-09-15	4.74	119
5	2235	Food Processing Directorate, Industry Department Bihar, Patna	04-02-15	400.00	02-11-15	400.00	9
6	2055	NDC, Patna	14-10-05	3.88	21-09-15	3.88	119
7	3454	Dy. Director, Economy & Statistical Directorate, Patna	30-03-15	300.00	14-09-16	300.00	17
Total				718.59		718.59	

Appendix- 2.15

(Reference: Paragraph 2.6; Page 37)

Amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2016-17

(₹ in crore)

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
Unreconciled Receipt			
1	0028- Other Taxes on Income and Expenditure	78.75	78.75
2	0029- Land Revenue	971.12	957.85
3	0030- Stamps and Registration Fees	2,981.95	2,572.87
4	0039- State Excise	29.66	29.66
5	0040- Taxes on Sales, Trade etc.	11,873.51	11,873.51
6	0041- Taxes on Vehicles	1,256.67	1,181.81
7	0042- Taxes on Goods and Passengers	6,245.62	6,245.62
8	0043- Taxes and Duties on Electricity	223.90	223.90
9	0045- Other Taxes and Duties on Commodities and Services	81.25	81.08
10	0049- Interest Payments	939.91	939.91
11	0051- Public Service Commission	16.31	16.31
12	0055- Police	42.16	42.16
13	0056- Jails	10.35	10.13
14	0070- Other Administrative Services	99.88	19.38
15	0202- Education, Sports, Arts and Culture	17.09	17.09
16	0210- Medical and Public Health	39.94	39.94
17	0230- Labour, Employment and Skill Development	11.41	11.41
18	0401- Crop Husbandry	14.38	14.38
19	0405- Fisheries	10.42	10.25
20	0406- Forestry and Wild Life	27.69	27.69
21	0515- Other Rural Development Program	35.66	35.66
22	0700- Major Irrigation	13.69	13.69
23	0701- Medium Irrigation	11.65	11.65
24	0853- Non- Ferrous Mining and Metallurgical Industries	997.60	918.17
25	1054- Roads and Bridges	41.93	41.93
26	1475- Other General Economic Services	15.69	15.69
Total		26,088.19	25,430.49
Unreconciled Expenditure			
1	2013- Council of Ministers	20.96	13.42
2	2014- Administration of Justice	669.60	469.19
3	2015- Elections	212.32	206.66
4	2029- Land Revenue	429.69	422.28
5	2030- Stamps and Registration	47.60	40.15
6	2039- State Excise	91.96	87.22
7	2040- Taxes on Sales, Trade etc.	116.97	107.14
8	2041- Taxes on Motor Vehicles	46.07	36.20

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
9	2049- Interest Payments	8,190.66	617.88
10	2051- Public Service Commission	68.05	45.23
11	2052- Secretariat-General Services	284.45	50.15
12	2053- District Administration	391.40	384.71
13	2054- Treasury and Accounts Administration	93.44	92.89
14	2055- Police	5,343.99	4,522.54
15	2056- Jails	254.97	179.17
16	2059- Public Works	431.36	430.50
17	2070- Other Administrative services	657.36	561.61
18	2071- Pensions and Other Retirement Benefits	12,507.99	12,507.99
19	2202- General Education	18,959.52	17,900.87
20	2203- Technical Education	107.40	103.92
21	2204- Sports and Youth Services	40.09	39.50
22	2205- Art and Culture	44.89	43.92
23	2210- Medical and Public Health	4,189.12	4,167.06
24	2211- Family Welfare	433.34	429.37
25	2215- Water Supply and Sanitation	1,202.23	1,193.77
26	2216- Housing	3,437.18	3,437.18
27	2217- Urban Development	2,823.86	2,352.37
28	2220- Information & Publicity	132.46	128.07
29	2225- Welfare of SC,ST and Other Backward Classes	2,226.95	2,225.51
30	2230- Labour and Employment	387.80	376.99
31	2235- Social Security and Welfare	4,923.52	4,914.97
32	2236- Nutrition	955.20	940.45
33	2245- Relief on account of Natural Calamities	818.89	807.61
34	2251- Secretariat Social Services	52.17	35.25
35	2401- Crop Husbandry	930.43	918.79
36	2402- Soil and Conservation	83.14	82.15
37	2403- Animal Husbandry	235.98	194.18
38	2404- Dairy Development	97.49	95.69
39	2405- Fisheries	37.91	35.42
40	2406- Forestry and Wild life	295.67	295.67
41	2408- Food Storage and Warehousing	13.31	13.31
42	2415- Agriculture Research and Education	456.19	454.70
43	2425- Co-operation	149.59	19.92
44	2435- Other Agricultural Programmes	13.48	12.59
45	2501- Special Programme for Rural Development	381.17	381.17
46	2505- Rural Employment	712.20	712.20
47	2515- Other Rural Development Programme	7,256.49	7,256.42
48	2700- Major Irrigation	356.60	284.68
49	2701- Medium Irrigation	93.93	83.83
50	2702- Minor Irrigation	230.45	207.57
51	2705- Command Area Development	107.81	107.44

Sl. No.	Major Heads	Booked amount	Amount not reconciled
(1)	(2)	(3)	(4)
52	2711- Flood Control and Drainage	259.47	229.90
53	2801- Power	7,540.69	2,826.93
54	2810- Non-conventional sources of Energy	157.60	35.47
55	2851- Village and Small Industries	69.68	65.06
56	2852- Industries	806.02	800.45
57	3054- Road and Bridges	1,775.64	1,759.08
58	3451- Secretariat Economic Services	81.16	55.47
59	3452- Tourism	85.78	10.66
60	3454- Census Survey and Statistics	69.29	63.43
61	3456- Civil Supply	1,059.65	1,058.50
62	3475- Other General Economic Services	61.20	61.20
63	4055- Capital Outlay on Police	278.43	278.43
64	4059- Capital Outlay on Public Works	1,003.76	1,003.76
65	4070- Capital Outlay on Other Administrative Services	802.87	791.25
66	4202- Capital Outlay on Education, Sports, Art and Culture	1,074.46	1,074.34
67	4210- Capital Outlay on Medical and Public Health	870.43	870.43
68	4215- Capital Outlay on Water Supply and Sanitation	1,163.89	1,163.89
69	4216- Capital Outlay on Housing	158.77	158.77
70	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	21.43	21.43
71	4235- Capital Outlay on Social Security and Welfare	63.70	63.70
72	4250- Capital Outlay on Other Social Services	239.81	239.81
73	4401- Capital Outlay on Crop Husbandry	61.58	61.58
74	4406- Capital Outlay on Forestry and Wildlife	36.09	36.09
75	4425- Capital Outlay on Co-operative	30.22	17.35
76	4515- Capital Outlay on Other Rural Development Programme	7,891.74	7,891.74
77	4700- Capital Outlay on Major Irrigation	728.11	728.11
78	4701- Capital Outlay on Medium Irrigation	43.83	43.83
79	4702- Capital Outlay on Minor Irrigation	124.21	124.21
80	4711- Capital Outlay on Flood Control Projects	899.53	899.53
81	4801- Capital Outlay on Power Projects	5,738.56	1,418.58
82	4851- Capital Outlay on Village & Small Industries	125.03	125.03
83	4859- Capital Outlay on Telecommunication and Electronic Industries	102.58	102.58
84	5053- Capital Outlay on Civil Aviation	275.07	275.07
85	5054- Capital Outlay on Roads and Bridges	5,325.51	5,325.51
86	5452- Capital Outlay on Tourism	57.27	22.78
87	5465- Investment in General Financial and Business Institutions	85.11	85.11
Total		1,21,213.47	1,00,816.53

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

Appendix-2.16

(Reference: Paragraph 2.7.2; Page 39)

Excessive/un-necessary supplementary provision (Grant No. 20)

(₹ in crore)

Sl. No.	Head of Account	Original Provision	Supplementary Provision	Total	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
A. Excessive Supplementary Provision					
1	2210- Medical and Public Health-01-Urban Health Services-Allopathy-001-Direction and Administration-0001- Health Directorate	18.40	2.44	20.84	18.45
Total A		18.40	2.44	20.84	18.45
B. Un-necessary Supplementary Provision					
2	2210- Medical and Public Health-01-Urban Health Services-Allopathy-200-Other Health Schemes -0002- Leprosy Eradication Programme	50.71	3.00	53.71	41.72
3	2210- Medical and Public Health-03-Rural Health Service-Allopathy-103-Primary Health Centre-0001-Primary Health Centre	886.02	70.50	956.52	824.52
4	2210- Medical and Public Health-03-Rural Health Service-Allopathy-110-Hospital and Dispensaries-0001-Public Health Centre	90.89	19.20	110.09	85.84
5	2210- Medical and Public Health-04-Rural Health Services-Other System of Medicine-103- Unani-0001- Unani Dispensaries	5.58	1.00	6.58	5.40
6	2210- Medical and Public Health-05-Medical Education- Training and Research -105- Allopathy-0001- Patna Medical Collage	99.23	2.00	101.23	78.84
7	2210- Medical and Public Health-05-Medical Education- Training and Research -105- Allopathy- 0005- Nalanda Medical College	51.35	2.00	53.35	46.60
8	2210- Medical and Public Health-05-Medical Education- Training and Research -105- Allopathy-0012- Nurses Training	10.95	0.83	11.78	7.88
9	2210- Medical and Public Health-05-Medical Education-Training and Research-105-Allopathy-0013- Pharmacy Training	2.44	0.08	2.52	1.76
10	2210- Medical and Public Health-05-Medical Education-Training and Research-105-Allopathy-0022-Vardhaman Institute of Health Sciences, Pawapuri	18.05	1.87	19.92	15.20
11	2210-Medical and Public Health-06-Public Health-001-Direction and Administration-0001 Superintendence	9.10	2.50	11.60	8.85
12	2211- Family welfare-00-101-Rural Family Welfare Services-0001- Rural Family Welfare Centre	69.33	0.10	69.43	46.65
Total B		1,293.65	103.08	1,396.73	1,163.26
Total (A+B)		1,312.05	105.52	1,417.57	1,181.71

(Source: Detailed Appropriation Accounts 2016-17, Government of Bihar).

Appendix-2.17

(Reference: Paragraph 2.7.4; Page 40)
Surrender of funds on 31 March 2017

(₹ in crore)

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
1	2210- Medical and Public Health- 01- Urban Health Services-Allopathy- 001- Direction and Administration- 0001- Health Directorate	20.84	2.75	133 (7) Q
2	2210- Medical and Public Health -01- Urban Health Services-Allopathy- 001- Direction and Administration-0002- District Medical Officer	33.24	2.20	134(7) Q
3	2210- Medical and Public Health -01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0001- Patna Medical College Hospital	180.14	23.64	136(1) B
4	2210 -Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0002- Darbhanga Medical College Hospital	89.86	3.42	116(1) B
5	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0004 -Nalanda Medical College Hospital	79.29	5.30	140 (1) B
6	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0006- Magadh Medical College Hospital Gaya	43.25	2.49	135 (1) B
7	2210- Medical and Public Health -01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0008- Sri Krishna Medical College Hospital Muzaffarpur	56.39	3.46	144(1) B
8	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0009- Bhagalpur Medical College Hospital Bhagalpur	71.78	4.69	145 (1) B
9	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0010- Indira Gandhi Cardiac Institute Patna	32.92	7.04	144(1) B
10	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries-0011- Infectious Disease Hospital Patna	2.62	0.45	130 (7) Q
11	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0012- Rajendra Nagar Hospital Patna	4.76	0.35	118 (7) Q
12	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0013- Sadar and Sub-divisional Hospital	481.02	50.96	119 (7) Q

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
13	2210- Medical and Public Health -01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0016- Mental Hospital	15.00	11.00	139 (7) Q
14	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-110- Hospital and Dispensaries -0021- Establishment of Bardhman Institute of Health sciences Hospital Pawapuri	19.03	13.56	139 (1) B
15	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0001- T.B Eradication Programme	56.28	4.02	142 (7) Q
16	2210 -Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0002- Leprosy Eradication Programme	53.71	3.71	117 (7) Q
17	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Others Health Schemes -0005- Others Dispensaries (Local Dispensaries)	23.61	3.74	132 (7) Q
18	2210- Medical and Public Health- 01-Urban Health Services-Allopathy-200- Other Health Schemes -0006- Legislator Hospital Patna	1.60	0.12	122 (7) Q
19	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0008- Blood Bank	4.05	0.89	126 (1) B
20	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0111- Operation of Ambulances	25.00	0.80	125 (1) B
21	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0209 -National Health Mission including NRHM	1,000.00	149.00	46 (10) B
22	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0309- National Health Mission including NRHM	398.25	28.24	51 (10) B
23	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-200- Other Health Schemes -0310- National Aids and Sexually Transmitted Disease Prevention Programme	4.50	4.50	56 (10) B
24	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-789- Special component for Schedule caste -0301-National Health Mission including NRHM	15.00	5.05	50 (10) B
25	2210- Medical and Public Health- 01- Urban Health Services-Allopathy-796- Tribal Area Sub plan-0319- National Health Mission including NRHM	12.79	2.79	49 (10) B
26	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-101- Ayurveda-0001- Directorate of Indigenous Ayurvedic Medicine	32.45	1.90	49 B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
27	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-101- Ayurveda -0002- Establishment of Ayurvedic Medicine Manufacturing Factory	2.33	0.48	50 (B)
28	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-101- Ayurveda -0004- Government Ayurvedic College Hospital	6.31	0.60	51 (B)
29	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine-200- Other System-0202- Medical Plant Related Mission including National AYUSH Mission	13.47	13.47	62 (B)
30	2210- Medical and Public Health-02- Urban Health Services Other System of Medicine- 200- Other System-0302- Medical Plant Related Mission including National AYUSH Mission	8.00	8.00	63 (B)
31	2210- Medical and Public Health-03- Rural Health Services- Allopathy-101- Health Sub- Centres-0003- Health Sub- Centres	61.77	5.34	127 (7) Q
32	2210- Medical and Public Health-03- Rural Health Service Allopathy-103- Primary Health Centre-0001- Primary Health Centre	956.52	52.82	136 (7) Q
33	2210- Medical and Public Health-03- Rural Health Service Allopathy-110- Hospital and Dispensaries -0001- Public Health Centre	110.09	9.01	143 (7) Q
34	2210- Medical and Public Health-03- Rural Health Service Allopathy-110- Hospital and Dispensaries -0203- National Health Mission including NRHM	1,012.99	142.88	47 (10) B
35	2210- Medical and Public Health-03- Rural Health Service Allopathy-110- Hospital and Dispensaries -0304- National AIDS and Sexually Transmitted Disease Prevention Programme	4.50	4.50	55 (10) B
36	2210- Medical and Public Health-03- Rural Health Service Allopathy- 789- Special Component for Scheduled Caste-0201- National Health Mission including NRHM	441.87	70.00	45 (10) B
37	2210- Medical and Public Health-03- Rural Health Service Allopathy -789- Special Component for Scheduled Caste-0301- National Health Mission including NRHM	12.91	2.91	48 (10) B
38	2210- Medical and Public Health-04- Rural Health Service and Other Systems of Medicine -101- Ayurveda-0002- Rural Ayurvedic Dispensaries	18.53	0.73	52 B
39	2210- Medical and Public Health -04- Rural Health Service and Other Systems of Medicine-102- Homeopathy-0001- Homeopathy Dispensaries	6.00	0.70	53 B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
40	2210- Medical and Public Health-04- Rural Health Services and Other Systems of Medicine-103- Unani-0001- Unani Dispensaries	6.58	0.78	54 B
41	2210- Medical and Public Health-04- Rural Health Services and Other Systems of Medicine-200- Other systems-0203- Medicinal Plant related Mission including National AYUSH Mission	10.98	10.98	64 B
42	2210- Medical and Public Health-04- Rural Health Services and Other Systems of Medicine-200- other systems -0303- Medicinal Plant Related Mission, including National AYUSH Mission	8.30	8.30	65 B
43	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda-0001- Ayurvedic College, Begusarai	5.20	0.26	55 B
44	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0002- Ayurvedic College, Patna	13.52	0.36	56 B
45	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0003- Ayurvedic College Buxar	1.94	0.04	57 B
46	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0004- Ayurvedic College Mohanpur, Darbhanga	1.82	0.27	58 B
47	2210- Medical and Public Health-05- Medical Education Training and Research-101- Ayurveda -0005- Ayurvedic College Nathnagar Bhagalpur	0.78	0.05	59 B
48	2210- Medical and Public Health-05- Medical Education Training and Research -103- Unani-0001- Tibbi College	17.92	1.96	61 B
49	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0001- Patna Medical College	101.23	22.33	138 (1) B
50	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0003- Darbhanga Medical College	66.57	4.42	118 (1) B
51	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy-0005- Nalanda Medical College	53.35	6.75	137 (1) B
52	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0007- Magadh Medical College	32.69	1.52	143 (1) B
53	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0008- Sri Krishna Medical College Muzaffarpur	33.18	7.80	141 (1) B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
54	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy-0009- Dental College, Patna	5.64	1.75	124 (1) B
55	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0010- Bhagalpur Medical College	26.44	1.63	120 (1) B
56	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy-0011- School for Lady Health Visitors	1.03	0.13	121 (1) B
57	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0013- Pharmacy Training	2.52	0.38	115 (1) B
58	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0017- Indira Gandhi Institute of Medical Science Patna	145.50	18.00	132 (1) B
59	2210- Medical and Public Health-05- Medical Education Training and Research-105- Allopathy -0024- Govt Medical College, Madhepura	3.89	3.69	128 (1) B
60	2210- Medical and Public Health-06- Public Health -001- Direction and Administration-0001- Superintendence	11.60	0.82	137 (7) Q
61	2210- Medical and Public Health-06- Public Health -003- Training-0002- Public Health Institutions	15.56	2.62	138 (7) Q
62	2210- Medical and Public Health-06- Public Health-101- Prevention and control of Diseases-0002- National Filaria Control Programme	24.80	2.81	131(7)Q
63	2210- Medical and Public Health-06- Public Health-101- Prevention and Control of Diseases-0003- National Malaria Eradication Programme	37.27	9.63	140 (7) Q
64	2210- Medical and Public Health-06- Public Health-101- Prevention and control of Disease- 0012- Health and Optical Distribution Scheme in Mahadalit Tolas	3.00	0.82	124 (7) Q
65	2210- Medical and Public Health-06- Public Health-102- Prevention of Food Adulteration-0001- Food Controller Establishment	3.24	0.78	125 (7) Q
66	2210- Medical and Public Health-06- Public Health-104- Drug Control-0001- Drug Control Establishment	15.42	2.20	121 (7) Q
67	2210- Medical and Public Health-06- Public Health-107- Public Health Laboratories-0001- Public Health Laboratories	5.02	0.42	135 (7) Q
68	2210- Medical and Public Health-06- Public Health-113- Public Health Publicity-0001- Training and Extension Movement	0.64	0.03	128 (7) Q

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
69	2211- Family Welfare-00-001- Direction and Administration-0104- Health and Medical Education in Human Resources	58.85	29.18	44 (12)
70	2211- Family Welfare-00 -003- Training -0106- Health and Medical Education in Human Resources	19.76	9.21	45 (12)
71	2211- Family Welfare-00-004- Research and Evaluation-0102- Health and Medical Education in Human Resources	0.09	0.04	48 (12)
72	2211- Family Welfare-00-101- Rural Family Welfare Services-0001- Rural Family Welfare Centre	69.43	24.03	50 (12)
73	2211- Family Welfare-00-101- Rural Family Welfare Services- 0105- Health and Medical Education in Human Resources	372.68	31.74	46 (12)
74	2211- Family Welfare-00 -102- Urban Family Welfare Services-0102- Health and Medical Education in Human Resources	6.77	3.64	47 (12)
75	2211- Family Welfare-00- 103- Maternity and Child Health-0001- Maternity and Child Health	5.18	1.62	49 (12)
76	2235- Social Security and Welfare-60- Other Social Security and Welfare Programme-110- Other Insurance Scheme-0204- Social Security for Unorganised Labourers including National Health Insurance Scheme	285.85	285.85	43 (10) B
77	2235- Social Security and Welfare-60- Other Social Security and Welfare Programme-110- Other Insurance Scheme-0304- Social Security for Organised Labourers including National Health Insurance Scheme	190.57	190.57	44 (10) B
78	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-051- Construction-0103- Construction of Residential and Office Building of District Medical Officer	5.00	4.85	52 (10) B
79	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-110- Hospital and Dispensaries-0110 Indira Gandhi Institute of Cardiology, Patna	2.00	0.20	127 (1) B
80	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-110- Hospital and Dispensaries-0111- Medical College Hospital	50.00	2.96	119 (1) B
81	4210- Capital Outlay on Medical and Public Health-01- Urban Health Service-110- Hospital and Dispensaries-0113- Construction and Renovation of District and Sub-divisional Hospital Building	30.00	5.16	53 (10) B

Sl. No.	Head of Account	Total provision (O+ S)	Surrendered amount	Letter no.
(1)	(2)	(3)	(4)	(5)
82	4210- Capital Outlay on Medical and Public Health-02- Rural Health Service -051- Construction-0105- Construction of Buildings of Health Sub Center / Additional Primary Health Centre (National Rural Health Mission)	5.00	0.32	54 (10) B
83	4210- Capital Outlay on Medical and Public Health-02- Rural Health Service-110- Hospitals and Dispensaries-0101- AYUSH College Hospital and Dispensaries	1.00	1.00	122 (1) B
84	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-050- Land-0103- For new Medical Colleges and Para Medical Institutions	120.00	25.00	131 (1) B
85	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-051- Construction-0201- Health and Public Education in Human Resources	42.00	42.00	117 (1) B
86	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-105- Allopathy-0111- Dental College and Hospital	0.01	0.01	129 (1) B
87	4210- Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-789- Special Component Plan for Schedule Castes -0101- Medical College	560.00	0.23	133(1) B
Total		7,892.49	1,416.65	

(Source: Detailed Appropriation Accounts, 2016-17 and Surrender Letters)

Appendix-2.18

(Reference: Paragraph 2.7.5; Page 40)

Part A: Funds not utilized leading to 100 per cent surrender (Grant No. 20)

(₹ in crore)

Sl. No.	Head of Account	Total provisions (O+S)	Surrender	Surrender (in percentage)
(1)	(2)	(3)	(5)	(6)
1	2210- Medical and Public Health-01- Urban Health Services - Allopathy- 200- Other Health Schemes- 0310- National AIDS and Sexually Transmitted Disease Prevention Programme	4.50	4.50	100
2	2210- Medical and Public Health- 02- Urban Health Services-Other systems of Medicine-200- Other Systems -0202- National AYUSH Mission including Medicinal Plant Related Mission	13.47	13.47	100
3	2210- Medical and Public Health- 02- Urban Health Service-Other System of Medicine- 200- Other System. -0302- Medicinal Plant Related Mission including National AYUSH Mission	8.00	8.00	100
4	2210- Medical and Public Health- 03- Rural Health Service-Allopathy- 110- Hospital and Dispensaries- 0304- National AIDS and Sexually Transmitted Disease Prevention Programme	4.50	4.50	100
5	2210-Medical and Public Health- 04-Rural Health Services-Other System of Medicine-200- Other System -0203- Medicinal Plant Related Mission including National AYUSH Mission	10.98	10.98	100
6	2210- Medical and Public Health.- 04-Rural Health Services-Other system of Medicine- 200- Other System- 0303- Medicinal Plant Related Mission including National AYUSH Mission	8.30	8.30	100
7	2235- Social Security and Welfare -60- Other Social Security and Welfare Programme -110- Other Insurance Schemes-0204-Social Security for Unorganized Labourers including National Health Insurance Scheme	285.85	285.85	100
8	2235- Social Security and Welfare- 60- Other Social Security and Welfare programme -110- Other Insurance Schemes -0304- Social Security for Unorganized Labourers including National Health Insurance Scheme	190.57	190.57	100
9	4210- Capital Outlay on Medical and Public Health- 01- Urban Health Service- 051- Construction- 0103- Construction of Residential and Office Building of District Medical Officer	5.00	5.00	100
10	4210- Capital Outlay on Medical and Public Health- 02- Rural Health Services-110- Hospital and Dispensaries -0101- AYUSH College- Hospital and Dispensary	1.00	1.00	100
11	4210- Capital Outlay on Medical and Public Health -03- Medical Education- Training and Research- 051- Construction -0201- Human Resources in Health and Public Education	42.00	42.00	100
Total		574.17	574.17	100

Part B: Funds not utilized leading to 50 per cent to 99 per cent surrender

Sl. No.	Head of Account	Total Provisions (O+S)	Surrender	Surrender (in percentage)
(1)	(2)	(3)	(5)	(6)
1	2210- Medical and Public Health-01- Urban Health Services -Allopathy- 110- Hospitals and Dispensaries-0016- Mental Hospital	15.00	11.00	73.33
2	2210- Medical and Public Health-01- Urban Health Services- Allopathy-110- Hospitals and Dispensaries-0021- Establishment of Bardhman Institute of Health and Science Hospital Pawapuri	19.03	13.56	71.26
3	2210- Medical and Public Health-01- Urban Health Services- Allopathy- 200- Other Health Scheme -0209- National Health Mission including National Rural Health Mission	1,000.00	749.00	74.90
4	2210- Medical and Public Health-01- Urban Health Services- Allopathy- 789- Special Component for Scheduled Caste-0201-National Health Mission including National Rural Health Mission	200.00	100.00	50.00
5	2210- Medical and Public Health-01- Urban Health Services -Allopathy- 789- Special Component for Scheduled Caste- 0301-National Health Mission including National Rural Health Mission	15.00	14.83	98.86
6	2210- Medical and public Health- 03- Rural Health Service-Allopathy-110- Hospital and Dispensaries -0203- National Health Mission including National Rural Health Mission	1,012.99	749.53	73.99
7	2210- Medical and Public Health- 03- Rural Health Service- Allopathy- 789- Special Component for Scheduled Caste -0201- National Health Mission including National Rural Health Mission	441.87	324.00	73.32
8	2210- Medical and Public Health- 05- Medical Education - Training and Research- 105- Allopathy- 0024- Government Medical College- Madhepura	3.89	3.69	94.86
9	2211- Family Welfare- 00-102- Urban Family Welfare Service- 0102- Human Resources in Health and Medical Education.	6.77	3.64	53.77
10	4210- Capital Outlay on Medical and Public Health- 03- Medical Education- Training and Research- 050- Land -0103- For new Medical Colleges and Para Medical Institution	120.00	100.00	83.33
11	4210- Capital Outlay on Medical and Public Health- 03- Medical Education- Training and Research -105- Allopathy- 0112-Auxillary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	140	80.00	57.14
12	4210-Capital Outlay on Medical and Public Health-03- Medical Education Training and Research-105-Allopathy-0119-BSc Nursing College	60.00	30.00	50.00
Total		3,034.55	2,179.25	71.81

(Source: Detailed Appropriation Accounts, 2016-17)

Appendix-3.1

(Reference: Paragraph 3.1.1; Page 43)

PD accounts remaining inoperative for last three financial years

Sl. No.	Name of Treasury	No. of inoperative PD accounts
1	Araria	01
2	Aurangabad	01
3	Bagha	01
4	Banka	01
5	Barh	01
6	Barsoi	01
7	Begusarai	04
8	Benipur	01
9	Bettiah	02
10	Bhagalpur	02
11	Bhojpur	01
12	Birpur	01
13	Buxar	01
14	Danapur	02
15	Darbhanga	01
16	Daudnagar	01
17	Forbesganj	01
18	Jamui	02
19	Jehanabad	01
20	Jhanjharpur	02
21	Katihar	02
22	Kishanganj	01
23	Lakhisarai	02
24	Madhubani	02
25	Narkatiaganj	01
26	Nawada	03
27	Nirmali	01
28	Patna	02
29	Patna city	01
30	Rohtas	04
31	Saharsa	02
32	Saran	01
33	Sheikhpura	02
34	Sheohar	01
35	Sherghati	01
36	Sitamarhi	02
37	Siwan	03
38	Teghra	01
Total		60

(Source: Finance Accounts for the year 2016-17)

Appendix-3.2

(Reference: Paragraph 3.3; Page 44)
Operation of minor head 800 – ‘Other Receipts’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipts	Receipts under minor head 800	Percentage of receipts under minor head 800 to Total Receipts
(1)	(2)	(3)	(4)	(5)	(6)
1	0029	Land Revenue	971.12	805.01	82.90
2	0049	Interest Receipts	939.91	133.37	14.19
3	0055	Police	42.16	19.30	45.78
4	0059	Public Works	8.35	8.35	100.00
5	0070	Other Administrative Services	99.88	84.02	84.12
6	0202	Education, Sports, Art and Culture	17.09	4.88	28.55
7	0210	Medical and Public Health	39.94	24.19	60.57
8	0215	Water Supply and Sanitation	3.46	2.01	58.09
9	0217	Urban Development	0.71	0.71	100.00
10	0220	Information and Publicity	0.28	0.16	57.14
11	0230	Labour and Employment	11.41	9.12	79.93
12	0235	Social Security and Welfare	0.21	0.21	100.00
13	0401	Crop Husbandry	14.38	5.17	35.95
14	0403	Animal Husbandry	0.80	0.12	15.00
15	0405	Fisheries	10.42	1.08	10.36
16	0506	Land Reforms	0.18	0.19	105.56 [#]
17	0515	Other Rural Development Programs	35.66	21.90	61.41
18	0702	Minor Irrigation	2.89	1.12	38.75
19	0851	Village and Small Industries	0.04	0.03	75.00
20	0852	Industries	0.09	0.08	88.89
21	1053	Civil Aviation	4.03	3.45	85.61
22	1054	Roads and Bridges	41.93	13.16	31.39
23	1452	Tourism	1.57	1.57	100.00
24	1456	Civil Supplies	0.07	0.07	100.00

[#]Includes accounting refunds to the extent of ₹ 0.01 crore under MH-0506. Hence the percentage is more than 100.

(Source: Finance Accounts for the year 2016-17)

Appendix-3.3

(Reference: Paragraph 3.3; Page 44)
Operation of Minor Head 800 – ‘Other Expenditure’

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Expenditure	Expenditure under minor head 800	Percentage of expenditure under minor head 800 to Total Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2250	Other Social Services	2.00	12.96	648.00
2	2406	Forestry and Wild Life	295.67	95.43	32.28 [#]

[#]Includes accounting recoveries to the extent of ₹ 15.14 crore. Hence the percentage is more than 100.
 (Source: Finance Accounts for the year 2016-17)

Appendix-3.4

(Reference: Paragraph 3.4; Page 45)
PSU wise arrears of accounts as on 31.12.2017

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
A. Working Companies			
1 to 5 years			
1	Bihar Rajya Pul Nirman Nigam Limited.	2016-17	1
2	Bihar State Film Development and Finance Corporation Limited.	2016-17	1
3	Bihar Urban Infrastructure Development Corporation Limited	2016-17	1
4	Bihar State Tourism Development Corporation Limited.	2015-16 and 2016-17	2
5	Bihar State Electronic Development Corporation Limited.	2015-16 and 2016-17	2
6	Bihar State Beverages Corporation Limited.	2015-16 and 2016-17	2
7	Bihar Forestry Development Corporation Limited	2015-16 and 2016-17	2
8	Bihar State Road Development Corporation Limited	2014-15 to 2016-17	3
9	Bihar Medical Services & Infrastructure Corporation Limited	2014-15 to 2016-17	3
10	Bihar State Minorities Finance Corporation Limited.	2013-14 to 2016-17	4
11	Pirpainti Bijlee Company Private Limited	2013-14 to 2016-17	4
12	Lakhisarai Bijlee Company Private Limited	2013-14 to 2016-17	4
13	Bihar Police Building Construction Corporation Limited.	2012-13 to 2016-17	5
14	Bihar State Credit & Investment Corporation Limited.	2012-13 to 2016-17	5
Total			39
Above 5 Years			
1	Bihar State Text Book Publishing Corporation Limited.	2006-07 to 2016-17	11
2	Bihar State Hydro Electric Power Corporation Limited.	2001-02 to 2016-17	16
3	Bihar Rajya Beej Nigam Limited.	2000-01 to 2016-17	17
4	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2016-17	19
5	Bihar State Food & Civil Supplies Corporation Limited.	1994-95 to 2016-17	23
Total			86
Total (A)			125

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
B Statutory Corporation (Working)			
Above 5 Years			
1	Bihar State Warehousing Corporation	2011-12 to 2016-17	6
2	Bihar State Road Transport Corporation	2006-07 to 2016-17	11
Total (B)			17
Total (A+B)			142
C Non-Working Companies (Other than under liquidation)			
1 to 5 years			
1	Bihar State Agro Industries Limited	2016-17	1
2	SCADA Agro Business Corporation Limited.	2015-16 and 2016-17	2
Above 5 Years			
1	Bihar State Industrial Development Corporation Limited	2009-10 to 2016-17	8
2	Bihar State Construction Corporation Limited	2003-04 to 2016-17	14
3	Bihar State Forest Development Corporation Limited.	2001-02 to 2016-17	16
4	Bihar State Mineral Development Corporation Limited.	2001-02 to 2016-17	16
5	Bihar state Dairy Development Corporation Limited	1998-99 to 2016-17	19
6	Bihar State Fruits & Vegetables Development Corporation Limited	1995-96 to 2016-17	22
7	Bihar Rajya Matsya Vikas Nigam Limited.	1993-94 to 2016-17	24
8	SCADA Agro Business Company, Khagaul Limited	1993-94 to 2016-17	24
9	SCADA Agro Business Company, Dehri Limited	1993-94 to 2016-17	24
10	SCADA Agro Business Company, Arrah Limited	1993-94 to 2016-17	24
11	SCADA Agro Business Company, Aurangabad Limited	1993-94 to 2016-17	24
12	SCADA Agro Business Company, Mohania Limited	1993-94 to 2016-17	24
13	SCADA Agro Forestry Company Khagaul Limited	1993-94 to 2016-17	24
14	Beltron Video System Limited	1990-91 to 2016-17	27
15	Beltron Mining System Limited	1990-91 to 2016-17	27
16	Bihar State Tannin Extract Limited	1989-90 to 2016-17	28
17	Bihar State Textile Corporation Limited	1988-89 to 2016-17	29
18	Bihar Insecticides Limited	1987-88 to 2016-17	30
19	Beltron Informatics Limited ^b	1988-89 to 2016-17	30
20	Bihar State Solvent & Chemicals Limited	1987-88 to 2016-17	30
21	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87 to 2016-17	31
22	Bihar State Glazed Tiles & Ceramics Limited	1986-87 to 2016-17	31
23	Bihar Drugs & Chemicals Limited	1986-87 to 2016-17	31
24	Jhanjharpur Paper Industries Limited	1986-87 to 2016-17	31

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
1	2	3	4
25	Bhawani Active Carbon Limited	1986-87 to 2016-17	31
26	Bihar Paper Mills Limited	1986-87 to 2016-17	31
27	Vishwamitra Paper Industries Limited	1985-86 to 2016-17	32
28	Bihar State Sugar Corporation Limited	1985-86 to 2016-17	32
29	Bihar Panchayati Raj Finance Corporation Limited	1985-86 to 2016-17	32
30	Bihar Maize Product Limited	1984-85 to 2016-17	33
31	Synthetic Resins (Eastern) Limited	1984-85 to 2016-17	33
32	Magadh Minerals Limited	1984-85 to 2016-17	33
33	Bihar State Handloom & Handicrafts Corporation Limited.	1984-85 to 2016-17	33
34	Bihar Hill Area Lift Irrigation Corporation Limited.	1983-84 to 2016-17	34
35	Bihar State Cement Corporation Limited.	1981-82 to 2016-17	36
36	Bihar State Water Development Corporation Limited.	1979-80 to 2016-17	38
37	Bihar Scooters Limited.	1977-78 to 2016-17	40
Total (C)			1,029
Grand Total (A+B+C)			1,171

Appendix-3.5

(Reference: Paragraph 3.5; Page 46)

Department wise outstanding Utilisation Certificates

(₹ in crore)

Sl. No.	Name of the Department	No. of outstanding UCs	Outstanding Balance
(1)	(2)	(3)	(4)
1	Agriculture Department	65	553.25
2	Animal Husbandry & Fisheries Department	41	528.21
3	Art Culture & Youth Department	64	14.49
4	Backward Class & Most Backward Class Welfare Department	34	3,078.98
5	Cabinet Secretariat Department	4	2.04
6	Co-operative Department	22	47.49
7	Disaster Management Department	81	547.38
8	Education Department	415	8,447.53
9	Energy Department	22	70.80
10	Environment & Forest Department	1	2.00
11	Finance Department	32	287.61
12	General Administration Department	13	9.35
13	Health Department	10	230.77
14	Home (Jail) Department	2	0.06
15	Home (Special) Department	8	0.54
16	Industry Department	54	60.11
17	Information Technology Department	6	31.98
18	Labour Resources Department	18	16.76
19	Land Reform & Revenue Department	17	5.24
20	Law Department	7	4.07
21	Minority Welfare Department	19	3.06
22	Panchayati Raj Department	249	8,755.54
23	Planning and Development Department	8	72.09
24	Public Health and Engineering Department	4	16.16
25	Rural Development Department	74	4,184.40
26	Rural (Works) Department	8	8.94
27	SC & ST Welfare Department	70	1,351.23
28	Science & Technology Department	5	1.40
29	Social Welfare Department	118	3,575.51
30	Sugar Cane Department	16	85.44
31	Urban Development Department	616	3,639.20
32	Water Resources Department	4	45.78
Total		2,107	35,677.41

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

Appendix-3.6

(Referred to in Paragraphs 3.7, Page 52)

Equity, Loans and Guarantees outstanding as on 31 March 2017 in respect of Government companies and Statutory corporations (₹ in crore)

Sl. No.	A. Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
1	Bihar Rajya Beej Nigam Limited	2.28	2.03	0	2.28	27.93	0	0	-25.9	0
2	Bihar State Credit & Investment Corporation Limited	12.14	26.8	0	15.12	20.47	0	-2.98	6.33	0
3	Bihar State Backward Classes Finance & Development Corporation	21.48	0	16.31	23.36	0	15.60	-1.88	0	0.71
4	Bihar State Minorities Finance Corporation Limited	228.95	5.60	47.25	40.11	5.60	20.62	188.84	0	26.63
5	Bihar State Film Development & Finance Corporation Limited	1	0.48	0	1	0.50	0	0	-0.02	0
6	Bihar Police Building Construction Corporation Limited	0.25	0	0	0.10	0.43	0	0.15	-0.43	0
7	Bihar Rajya Pul Nirman Nigam Limited	3.50	0	0	3.5	0	0	0	0	0
8	Bihar State Building Construction Corporation Limited	0	0	0	5	0	0	-5	0	0
9	Bihar State Road Development Corporation Limited	20	0	43	20	0	43	0	0	0
10	Bihar Urban Infrastructure Development Corporation Limited	0	0	0	5	0	0	-5	0	0
11	Bihar State Educational Infrastructure Development Corporation Limited	20	0	0	20	0	0	0	0	0
12	Bihar State Electronics Development Corporation Limited	5.65	6.24	0	25	0	0	-19.35	6.24	0
13	Bihar State Beverages Corporation Limited	0	0	0	5	0	0	-5	0	0
14	Bihar State Hydroelectric Power Corporation Limited	102.02	463.71	0	99.04	223.09	243.34	2.98	240.62	-243.34
15	Bihar State Power (Holding) Company Limited	14,605.10	15,802.91	0	21,127.91	66.14		-6,522.81	15,736.77	0

Sl. No.	A. Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
16	Bihar State Power Generation Company Limited	0	0	2,538.34	0	0	2,538.34	0	0	0
17	Bihar State Power Transmission Company Limited	0	0	0	0	340.55	0	0	-340.55	0
18	North Bihar Power Distribution Company Limited	0	0	323.47	0	383.27	323.47	0	-383.27	0
19	South Bihar Power Distribution Company Limited	0	0	373.82	0	122.57	373.82	0	-122.57	0
20	Bihar State Tourism Development Corporation Limited	4.16	0	0	5	0	0	-0.84	0	0
21	Bihar State Food & Civil Supplies Corporation Limited	0.02	1,440.71	500	5.27	2,180.48	0	-5.25	-739.77	500
22	Bihar Medical Services & Infrastructure Corporation Limited	0	0	0	6.74	0	0	-6.74	0	0
23	Bihar Forestry Development Corporation Limited	0	0	0	0.34	0	0	-0.34	0	0
24	Bihar State Text Book Publishing Corporation Limited	0.12	0	0	0.36	0	0	-0.24	0	0
	Total A	15,026.67	17,748.48	3,842.19	21,410.13	3,371.03	3,558.19	-6,383.46	14,377.45	284.00
	B. Working Statutory Corporation									
1	Bihar State Financial Corporation	23.09	213.97	127.47	39.95	228.47	0	-16.86	-14.5	127.47
2	Bihar State Road Transport Corporation	81.74	874.80	0	74.75	866.03	0	6.99	8.77	0
3	Bihar State Warehousing Corporation	0.80	0	164.04	3.2	0	0	-2.40	0	164.04
	Total B	105.63	1,088.77	291.51	117.9	1,094.50	0	-12.27	-5.73	291.51
	Total A+B	15,132.30	18,837.25	4,133.70	21,528.03	4,465.53	3,558.19	-6,395.73	14,371.72	575.51
	C. Non-Working Government Companies									
1	Bihar Rajya MatasyaVikas Nigam Limited	1.75	2.60	0	3.70	2.60	0	-1.95	0	0
2	Bihar State Mineral Development Corporation Limited	9.87	0	0	9.97	0	0	-0.10	0	0
3	Bihar State Forest Development Corporation Limited	2.19	3.34	0	1.75	0	0	0.44	3.34	0
4	Bihar State Water Development Corporation Limited	12.19	42.09	0	10	49.68	0	2.19	-7.59	0

Sl. No.	C. Non-Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
5	Bihar State Dairy Corporation Limited	0	1.95	0	6.72	0	0	-6.72	1.95	0
6	Bihar Hill Area Lift Irrigation Corporation Limited	9.94	3.50	0	10.82	8.55	0	-0.88	-5.05	0
7	Bihar State Agro Industries Development Corporation Limited	4.94	1.95	0	5.12	12.60	0	-0.18	-10.65	0
8	Bihar State Fruit & Vegetables Development Corporation Limited	1.64	23.12	0	1.61	1.42	0	0.03	21.70	0
9	Bihar Panchayati Raj Finance Corporation Limited	0.98	0.07	0	2.01	0	0	-1.03	0.07	0
10	Bihar State Handloom and Handicrafts Corporation Limited	11.42	1.31	0	10	1.16	0	1.42	0.15	0
11	Bihar State Small Industries Corporation Limited	0.63	4.41	0	7.18	10.40	0	-6.55	-5.99	0
12	Bihar State Industrial Development Corporation Limited	3.18	86.30	0	14.04	66.54	0	-10.86	19.76	0
13	Bihar State Construction Corporation Limited	4.9	3.30	0	7	3.38	0	-2.10	-0.08	0
14	Bihar Solvent & Chemicals Limited	0.20	0.01	0	0.20	0	0	0	0.01	0
15	Bihar State Sugar Corporation Limited	20	0	0	20	322.95	0	0	-322.95	0
16	Bihar State Cement Corporation Limited	0	0	0	0	0.03	0	0	-0.03	0
17	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	9.57	12.35	0	15.78	4.25	0	-6.21	8.10	0
18	Bihar Maize Product Limited	0	0	0	0	0	0	0	0	0
19	Bihar Drugs and Chemicals Limited	0	0	1.25	0	1.28	0	0	-1.28	1.25
20	Bihar State Textiles Corporation Limited	15.81	2.45	0	10.78	2.27	0	5.03	0.18	0

Sl. No.	C. Non-Working Government Companies	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	
21	Bihar State Export Corporation Limited	2.27	0.94	0	2	1.22	0	0.27	-0.28	0
22	Bihar State Tannin Extract Limited	0	0.01	0	0	0	0	0	0.01	0
23	Bihar State Finished Leathers Corporation Limited	0	0	0	0	9.18	0	0	-9.18	0
24	Bihar State Leather Industries Development Corporation Limited	10.43	13.26	0	17.40	12.43	0	-6.97	0.83	0
25	Bihar Scooters Limited	0	0	0	0	6.09	0	0	-6.09	0
	TOTAL C	121.91	202.96	1.25	156.08	516.03	0	-34.17	-313.07	1.25
	GRAND TOTAL (A+B+C)	15,254.21	19,040.21	4,134.95	21,684.11	4,981.56	3,558.19	-6,429.90	14,058.65	576.76

GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1	A&E	Accounts & Entitlement
2	AC	Abstract Contingent
3	AE	Aggregate Expenditure
4	BBM	Bihar Budget Manual
5	BE	Budget Estimates
6	BFR	Bihar Financial Rules
7	BFRBM	Bihar Fiscal Responsibility and Budget Management
8	BOCW	Building and Other Construction Workers
9	BTC	Bihar Treasury Code
10	CAG	Comptroller and Auditor General of India
11	CAGR	Compound Annual Growth Rate
12	CE	Capital Expenditure
13	DC	Detailed Contingent
14	DDO	Drawing and Disbursing Officer
15	DE	Development Expenditure
16	DISCOM	Distribution Companies
17	ES	Economic Services
18	GIA	Grants-in-Aid
19	GoB	Government of Bihar
20	GoI	Government of India
21	GS	General Services
22	GSDP	Gross State Domestic Product
23	NPRES	Non-Plan Revenue Expenditure
24	NPS	New Pension Scheme
25	NSSF	National Small Saving Fund
26	NTR	Non-Tax Revenue
27	PAC	Public Accounts Committee
28	PD	Personal Deposit
29	PF	Provident Fund
30	PSU	Public Sector Undertaking
31	RBI	Reserve Bank of India
32	RE	Revenue Expenditure
33	RR	Revenue Receipts
34	SDRF	State Disaster Response Fund
35	S&W	Salary and Wages
36	SLR	Statutory Liquidity Ratio
37	SS	Social Services
38	XIV FC	Fourteenth Finance Commission
39	UC	Utilisation Certificate
40	UDAY	Ujjwal Discom Assurance Yojana
41	VAT	Value Added Tax

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