



सत्यमेव जयते

Finance Accounts (Volume I)

2018-19



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Bihar

Finance Accounts (Volume I)

for the year 2018-19

Government of Bihar

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Certificate of the Comptroller and Auditor General of India on Finance Accounts

This compilation containing the Finance Accounts of the Government of Bihar for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes. Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Bihar and the statements received from the Reserve Bank of India. Statements 8, 9, 10, 15 (Annexure-I), 17(b), 17(c), 19 and 20 and Appendices III, IV, IX, XI and XII in this compilation have been prepared directly from the information received from the Government of Bihar/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Bihar are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Bihar for the year 2018-19.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Bihar being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to the following significant issues/concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Under different Major Heads, departments of the State Government had drawn ₹ 631.50 crore from Government accounts against 1,453 Abstract Contingent (AC) bills during the financial year 2018-19 but did not submit 1,413 Detailed Contingent (DC) bills of ₹ 585.60 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹585.60 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised. This is a possible overstatement of the expenditure in the year 2018-19.

In addition to this, 14,082 AC bills amounting to ₹ 5,184.95 crore drawn up to 2017-18 were also outstanding as on 31 March 2019. Thus, a total of 15,495 AC bills amounting to ₹ 5,770.55 crore were outstanding as on 31 March 2019. Advances drawn and not accounted for increased the possibility of wastage/ misappropriation/malfeasance etc.

2. During the year 2018-19, 157 Utilisation Certificates amounting to ₹ 17,661.84 crore, which had become due, were not submitted by the bodies and authorities of the State against the grant-in-aid provided by 19 departments of Government of Bihar. Therefore, there is no assurance that the amount of ₹ 17,661.84 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised.

In addition to this, 2,296 UCs amounting to ₹ 37,743.25 crore due for submission up to 2017-18 were also outstanding as on 31 March 2019. Thus, a total of 2,453 UCs amounting to ₹ 55,405.09 crore were due for submission as on 31 March 2019 by 33 departments. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

3. Revenue and Land Reforms Department of the Government had a balance of ₹ 65.11 crore lying unspent for five consecutive financial years in eight Personal Deposit Accounts maintained in eight treasuries. None of these treasuries has furnished information regarding refund of this amount to the Consolidated Fund of the State as reduction of expenditure under the concerned service head (Major Head 2029) during 2018-19. Therefore, there is no assurance that the amount of ₹ 65.11 crore has been actually refunded to the Consolidated Fund as reduction of expenditure under the concerned service head.

4. Total contribution towards New Pension Scheme was ₹ 1,141.28 crore (excluding opening balance as on April 2018 is ₹ 128.28 crore) for the period 2018-19 against which an amount of ₹ 1,081.26 crore was transferred to the designated authority (NSDL) leaving a balance of ₹ 188.32 crore to be transferred to NSDL for further investment as per the provisions of the scheme. Thus, the current liability stands deferred to future years.
5. Government provided budgetary support (equity, loans, grants and subsidies) and accepted liability (guarantee) of ₹ 30,481.18 crore in 30 Public Sector Undertakings during the period for which their accounts were in arrear as on 31 March 2019. These PSUs have not finalised their accounts for the last one to 42 years in violation of provisions of the Companies Act/Acts of the respective statutory corporations. I am, therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under the CAG's DPC Act, 1971, the Companies Act and Acts of respective statutory corporations.
6. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The audit observations on above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2019.

Date : 3rd August, 2020
Place : New Delhi


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government Accounts

1. The Finance Accounts of the State of Bihar present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Bihar for 2018-19 is ₹ 350 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

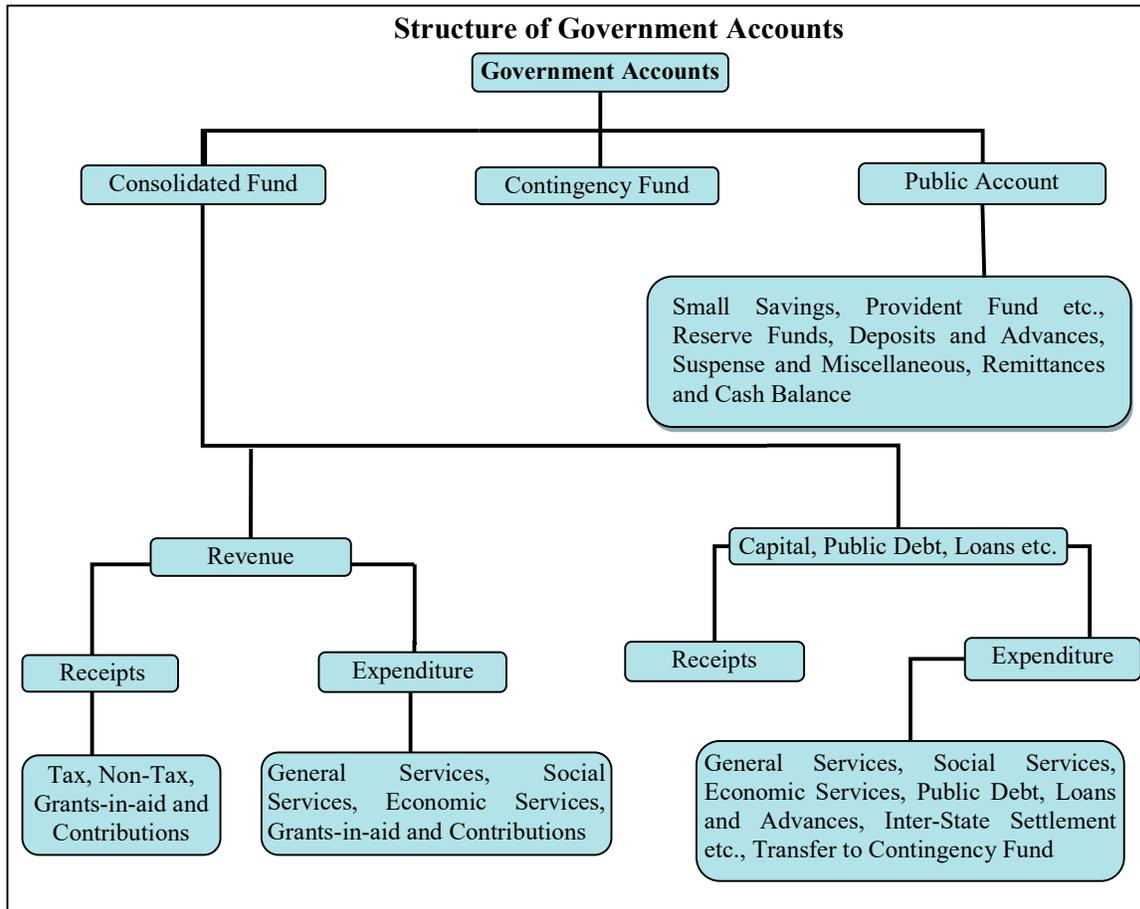
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2019).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 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.
- 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, the Contingency Fund and the 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.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances given by the State Government). This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto 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 of the Finance Accounts.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II of the Finance Accounts.
- 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 of the Finance Accounts.
- 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 of the Finance Accounts.
- 8. Statement 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, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.
- 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 of the Finance Accounts.

- 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.
- 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.
- 12. Statement on Sources and Application of Funds for Expenditure other than 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.
- 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 of the Finance Accounts.
- Volume II of the Finance Accounts** contains two parts- nine detailed statements in **Part I** and 13 Appendices in **Part II**.
- Part I of Volume II**
- 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.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summarised Statement 4 in Volume I of the Finance Accounts, depicts the revenue expenditure of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment and Committed. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summarised Statement 5 in Volume I of the Finance Accounts, depicts the capital expenditure (during the year and cumulatively) of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment and Committed. 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.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summarised statement 6 in volume I of the Finance Accounts, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans 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 Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summarised Statement 7 in Volume I of the Finance Accounts.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if

any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I of the Finance Accounts.

20. Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of the Government guarantees. This statement corresponds to Statement 9 in Volume I of the Finance Accounts.

21. Detailed Statement on Contingency Fund and Other Public Account transactions: The statement depicts the details of un-recouped amounts at Minor Head level under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Funds: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summarised statements appearing in Volume I with the detailed Statements and Appendices in Volume II. (Appendices which do not have a direct link with the Summarised Statements are not shown below).

Parameter	Summarised Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	-
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10	-	III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	-
Debt Position/Borrowings	1, 2, 6	17	-
Investments of the Government in Companies, Corporations etc.	8	19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and investments thereof	1, 2, 12, 13	21, 22	-
Guarantees	9	20	-
Schemes	-	-	IV (Externally Aided Projects) V (Scheme Expenditure)

D. Periodical adjustments and Book adjustments

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to revenue/loans/public account receipts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition, the Principal Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding

Difference of ₹ 0.01 crore/ lakh in Finance Accounts Volume I and II, wherever occurring, is due to rounding.

SUMMARISED STATEMENTS

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As on 31 March 2019	As on 31 March 2018
	Notes to Accounts	Statement		
Cash			20,837.31	22,081.56
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	234.65	185.73
(iii) Permanent Imprest		21	758.52	341.97
(iv) Cash Balance Investments		21	14,791.80	17,395.63
(v) Deposits with Reserve Bank of India		21	157.12	46.90
(vi) Investments from Earmarked Funds ²		22	4,895.22	4,111.33
Capital Expenditure		16	2,05,175.42	1,84,117.17
(i) Investments in shares of Companies, Corporations etc.		8	28,327.00	23,037.29
(ii) Other Capital Expenditure			1,76,848.42	1,61,079.88
Contingency Fund (un-recouped)			0.00	0.00
Loans and Advances		18	20,814.33	21,169.18
Civil Advances		21	249.96	153.11
Suspense and Miscellaneous Balances³		21	4,724.71	4,379.57
Remittance Balances		21	1,120.36	1,196.41
Cumulative excess of Expenditure over Receipts⁴			0.00	0.00
Total			2,52,922.09	2,33,097.00

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

² Investment out of earmarked funds is excluded from Capital Expenditure.

³ In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹ 4,724.19 crore under MH 8658-Suspense Accounts and ₹ 0.52 crore under MH 8679-Accounts with Government of other Countries.

⁴ The cumulative excess of Receipts over Expenditure or Expenditure over Receipts does not represent the fiscal/revenue deficit for the current year.

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sl. No.)		As on 31 March 2019	As on 31 March 2018
	Notes to Accounts	Statement		
Borrowings (Public Debt)			1,26,145.06	1,14,706.68
(i) Internal Debt		17	1,14,359.69	1,04,524.76
(ii) Loans and Advances from Central Government		17	11,785.37	10,181.92
Non-Plan Loans		17	0.58	0.58
Loans for State Plan Schemes		17	191.29	191.29
Loans for Central Plan Schemes		17	1.01	1.01
Loans for Centrally Sponsored Plan Schemes		17	0.53	0.53
Loans for Centrally Sponsored Schemes		17	49.78	57.74
Other Loans		17	11,542.18	9,930.77
Inter-State Settlement		12	74.01	74.01
Contingency Fund (corpus)		21	350.00	350.00
Liabilities on Public Account			47,671.49	46,181.42
(i) Small Savings, Provident Funds etc.		21	9,088.69	8,810.89
(ii) Deposits		21	33,661.25	33,232.88
(iii) Reserve Funds		21	4,921.55	4,137.65
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances			0.00	0.00
Cumulative excess of Receipts over Expenditure⁵		12	78,681.53	71,784.89
Total			2,52,922.09	2,33,097.00

⁵ The figure ₹ 78,681.53 crore has been worked out by netting of total Capital and Other Expenditure and Principal sources of funds. Details are given in Statement 12.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part- I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,31,793.45	1,17,446.74	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,24,896.81	102,623.73
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	29,408.14	23,136.49	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	19,922.57	17,731.41
Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	4,130.56	3,506.74	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	51,764.28	43,358.73
			Subsidies <i>(Ref. Appendix-II)</i>	8,323.97	5,023.06
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,371.94	1,577.24	General services <i>(Ref. Statement 4 & 15)</i>	30,217.20	25,892.99
Others <i>(Ref. Statement 3)</i>	2,758.62	1,929.50	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	16,027.75	14,293.48
			Interest Payment and servicing of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	10,855.04	9,747.40
			Others <i>(Ref. Statement 4-B)</i>	3,334.41	1,852.11
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	73,603.13	65,083.38	Social services <i>(Ref. Statement 4- A & 15)</i>	9,537.04	3,622.57
			Economic services <i>(Ref. Statement 4- A & 15)</i>	5,127.84	6,990.94
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	24,651.62	25,720.13	Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs) ³ <i>(Ref. Statement 4- A & 15)</i>	3.91	4.03
Revenue Deficit	0.00	0.00	Revenue Surplus	6,896.64	14,823.01

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹ 8,473.82 crore, Social Sector- ₹ 48,747.27 crore and Economic Sector- ₹22,789.73 crore) to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic Services' does not include expenditure on Salaries, Subsidies and Grants-in-aid (explained in footnote 2).

² Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the State Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

³ Corresponds to the bookings under MH 3604.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	0.00	0.00	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	21,058.25	28,906.95
			General Services <i>(Ref. Statement 4-A & 16)</i>	3,311.32	2,764.61
			Social Services ⁴ <i>(Ref. Statement 4-A & 16)</i>	4,061.22	4,258.34
			Economic Services ⁵ <i>(Ref. Statement 4-A & 16)</i>	13,685.71	21,884.00
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	1,825.40	21.89	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	1,470.56	242.78
			General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.00	0.00
			Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	492.00	0.00
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	956.43	224.55
			Others <i>(Ref. Statement 7)</i>	22.13	18.23
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>	18,668.20	13,169.42	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	7,229.82	4,653.55
Internal Debt ⁶ (Market Loans, NSSF etc.) <i>(Ref. Statement 3,6 & 17)</i>	16,134.42	11,770.77	Internal Debt ⁶ (Market Loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	6,299.49	3,841.01
Loans from Government of India <i>(Ref. Statement 3,6 & 17)</i>	2,533.78	1,398.65	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	930.33	812.54
Inter- State Settlement Account (Net)	0.00	0.00	Inter- State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	1,52,287.05	1,30,638.05	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	1,54,655.44	1,36,427.01
Deficit in Consolidated Fund	(-2,368.39)	(-5,788.96)	Surplus in Consolidated Fund	0.00	0.00

⁴ Includes ₹ 5.96 crore and ₹ 3.40 crore as salary expenditure under capital outlay on Social Services under Major Head 4215 for the year 2017-18 and 2018-19 respectively.

⁵ Includes ₹ 41.37 crore and ₹ 4,213.62 crore, ₹0.15 crore and ₹ 0.13 crore as salary expenditure under capital outlay on Economic Services under the Major Heads 4515,4700 and 4711 for the year 2017-18 and 2018-19 respectively.

⁶ National Small Saving Fund (NSSF) transactions in respect of repayments of ₹ 1,768.75 crore for the year 2017-18 and repayment of ₹ 1,819.02 crore for the year 2018-19 are also included.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part - II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00	Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00
Part - III Public Account ⁷					
Small Savings <i>(Ref. Statement 21)</i>	2,291.43	1,844.09	Small Savings <i>(Ref. Statement 21)</i>	2,013.63	1,924.34
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	2,214.54	1,414.92	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	2,214.53	2,111.31
Deposits <i>(Ref. Statement 21)</i>	50,631.85	42,984.01	Deposits <i>(Ref. Statement 21)</i>	50,203.48	32,667.97
Advances <i>(Ref. Statement 21)</i>	264.37	195.91	Advances <i>(Ref. Statement 21)</i>	361.22	197.63
Suspense and Miscellaneous⁸ <i>(Ref. Statement 21)</i>	5,18,922.19	3,88,812.38	Suspense and Miscellaneous⁸ <i>(Ref. Statement 21)</i>	5,17,128.96	3,92,626.33
Remittances <i>(Ref. Statement 21)</i>	11,697.63	9,862.58	Remittances <i>(Ref. Statement 21)</i>	11,621.58	9,865.34
Total Receipts Public Account <i>(Ref. Statement 21)</i>	5,86,022.01	4,45,113.89	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	5,83,543.40	4,39,392.92
Deficit in Public Account	0.00	0.00	Surplus in Public Account	2,478.61	5,720.97
Opening Cash Balance	46.90	114.90	Closing Cash Balance	157.12	46.90
Increase in cash balance	110.22	0.00	Decrease in cash balance	0.00	68.00

⁷ For details please refer to Statement 21 in Volume II.

⁸ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21 of Volume II.

Annexure A to Statement 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	Closing Balance on 31 March 2019	Opening Balance on 1 April 2018
(a) General Cash Balance		
(1) Deposits with Reserve Bank	157.12	46.90
(2) Investments held in Cash Balance Investments Account	14,791.80	17,395.63
Total - (a)	14,948.92	17,442.53
(b) Other Cash Balances and Investments		
(1) Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	234.65	185.73
(2) Permanent advances for contingent expenditure with Departmental Officers	758.52	341.97
(3) Investments of Earmarked Funds	4,895.22	4,111.33
Total - (b)	5,888.39	4,639.03
Total - (a) and (b)	20,837.31	22,081.56

Explanatory Notes

1. Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in transit, as stated on previous page. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with Treasuries, Departments and Investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with Reserve Bank'.

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2018-19 advised to the RBI till 11 April 2019.

There was a difference of ₹ 47.39 crore (Debit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹ 157.12 crore (Debit)} and that intimated by the Reserve Bank of India {₹ 109.73 crore (Credit)}. The difference is under reconciliation.

2. Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.73 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

3. Limits for the Ways and Means Advances: The limit for Ordinary Ways and Means Advances to the State Government is ₹ 425.00 crore with effect from 1 April 2006. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time.

The minimum cash balance was maintained without taking any advances throughout the financial year 2018-19.

4. The investment of ₹ 14,791.80 crore out of Cash Balance is in the securities of the Government of India (₹ 14,787.15 crore) and securities of other State Government (₹ 4.65 crore) as on 31 March 2019. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹909.08 crore.

5. No investment was made by the State Government in its own Securities.

6. Details of investment out of Earmarked Funds are given in Statement 22 in Volume II.

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description	Actuals	
	2018-19	2017-18
I -Tax and Non-Tax Revenue		
A. Tax Revenue		
A.1 Own Tax Revenue	29,408.14	23,136.49
Taxes on Sales, Trade etc.	6,584.24	8,298.10
State Goods and Services Tax (SGST)	15,288.06	6,746.96
Stamps and Registration Fees	4,188.61	3,725.66
Taxes on Goods and Passengers	398.74	1,644.85
Taxes on Vehicles	2,085.94	1,599.51
Land Revenue	476.80	778.65
Other Taxes on Income and Expenditure	125.05	86.52
State Excise	(-9.63)	(-3.43)
Others	270.33	259.67
A.2 Share of net proceeds of Taxes	73,603.13	65,083.38
Corporation Tax	25,596.84	19,935.56
Taxes on Income other than Corporation Tax	18,850.99	16,834.16
Service Tax	673.31	7,379.29
Union Excise Duties	3,467.28	6,867.50
Integrated Goods and Services Tax (IGST)	1,449.80	6,572.00
Customs	5,217.40	6,570.00
Central Goods and Services Tax (CGST)	18,166.79	925.48
Taxes on Wealth	9.40	(-0.60)
Other Taxes on Income and Expenditure	133.31	0.00
Other Taxes and Duties on Commodities and Services	38.01	(-0.01)
Total - A	1,03,011.27	88,219.87
B. Non-Tax Revenue		
Interest Receipts	1,371.94	1,577.24
Non - ferrous Mining and Metallurgical Industries	1,560.65	1,082.67
Contributions and Recoveries towards Pension and Other Retirement Benefits	558.75	202.53
Public Service Commission	34.09	130.11
Police	30.41	86.04
Roads and Bridges	118.06	66.74
Medical and Public Health	66.61	54.53
Other Rural Development Programmes	62.37	48.61
Forestry and Wild Life	29.11	29.41
Other Administrative Services	46.80	25.84
Major Irrigation	36.92	22.22
Education, Sports, Art and Culture	18.85	21.47
Other General Economic Services	21.42	18.40
Medium Irrigation	15.85	17.27
Labour Employment and Skill Development	14.89	16.79
Water Supply and Sanitation	11.41	16.63
Jails	14.77	15.94
Fisheries	13.17	12.02
Crop Husbandry	14.99	11.93
Public Works	25.39	9.83

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals		
		2018-19	2017-18	
B.	Co-operation	20.46	8.62	
	Urban Development	0.94	7.43	
	Housing	3.47	6.57	
	Minor Irrigation	11.40	5.21	
	Civil Aviation	6.70	4.12	
	Miscellaneous General Services	3.73	3.45	
	Tourism	1.75	1.62	
	Dividends and Profits	13.67	1.34	
	Animal Husbandry	0.65	0.76	
	Information and Publicity	0.30	0.40	
	Land Reforms	0.28	0.22	
	Social Security and Welfare	0.08	0.17	
	Road Transport	0.19	0.17	
	Stationery and Printing	0.12	0.12	
	Industries	0.13	0.12	
	Village and Small Industries	0.06	0.07	
	Civil Supplies	0.11	0.05	
	Other Social Services	0.05	0.05	
	Family Welfare	0.00	0.02	
	Other Agricultural Programmes	0.02	0.00	
Dairy Development	0.00	0.01		
Total - B		4,130.56	3,506.74	
II - GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-aid from Central Government			
	Non-Plan Grants	Other Grants	0.00	(-)5.00
	Grants for State/Union Territory Plan Schemes	Other Grants	(-)2.82	(-)2.20
	Grants for Centrally Sponsored Plan Schemes		0.00	(-)1.00
	Grants for Centrally Sponsored Schemes		16,322.72	13,312.26
	Finance Commission Grants	Grants towards contribution to State Disaster Response Fund	101.82	489.56
		Other Grants	4,673.38	4,035.50
	Other Transfers/ Grants to States/Union Territories with Legislature	Grants under the proviso to Article 275 (1) of the Constitution	0.72	20.81
		Grants from Central Road Fund	101.49	25.20
		Other Grants	3,454.31	7,845.00
	Total - C		24,651.62	25,720.13
Total - Revenue Receipts (A+B+C)		1,31,793.45	1,17,446.74	
III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS				
D.	Capital Receipts			
	Disinvestment proceeds	0.00	0.00	
	Others	0.00	0.00	
Total - D		0.00	0.00	

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals	
		2018-19	2017-18
E.	Public Debt receipts		
	Internal Debt	16,134.42	11,770.77
	Market Loans	14,300.00	10,000.00
	WMA ¹ from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	1,834.42	1,770.77
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	Loans and Advances from Central Government	2,533.78	1,398.65
	Non-Plan Loans	0.00	0.00
	Loans for State Plan Schemes	0.00	0.00
	Loans for Centrally Sponsored Schemes	0.00	7.19
	Other Loans for States/Union Territory with Legislature Schemes	2,533.78	1,391.46
	Total - E	18,668.20	13,169.42
F.	Loans and Advances by State Government (Recoveries)²	1,825.40	21.89
G.	Inter-State Settlement	0.00	0.00
	Total - Receipts in Consolidated Fund³ (A+B+C+D+E+F+G)	1,52,287.05	1,30,638.05

¹ WMA: Ways and Means Advances

² Details are in Statement 7 in Volume I and 18 in Volume II.

³ Details are in Statement 7 in Volume I and 14 and 17 in Volume II.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	169.72	0.00	0.00	169.72
President, Vice President/ Governor/ Administrator of Union Territories	19.02	0.00	0.00	19.02
Council of Ministers	24.77	0.00	0.00	24.77
Administration of Justice	970.23	0.00	0.00	970.23
Elections	122.51	0.00	0.00	122.51
A.2 Fiscal Services				
Land Revenue	518.90	0.00	0.00	518.90
Stamps and Registration	64.55	0.00	0.00	64.55
State Excise	97.54	0.00	0.00	97.54
Taxes on Sales, Trade etc.	(-)0.07 ¹	0.00	0.00	(-)0.07
Taxes on Vehicles	55.89	0.00	0.00	55.89
Collection Charges under State Goods and Services Tax	113.87	0.00	0.00	113.87
Other Taxes and Duties on Commodities and Services	1.27	0.00	0.00	1.27
Other Fiscal Services	3.54	4.28	0.00	7.82
Appropriation for reduction or avoidance of Debt	783.90	0.00	0.00	783.90
Interest Payments	10,071.14	0.00	0.00	10,071.14
A.3 Administrative Services				
Public Service Commission	98.72	0.00	0.00	98.72
Secretariat-General Services	260.85	0.00	0.00	260.85
District Administration	467.57	0.00	0.00	467.57
Treasury and Accounts Administration	84.04	0.00	0.00	84.04
Police	7,046.94	445.33	0.00	7,492.27
Jails	403.24	0.00	0.00	403.24
Stationery and Printing	15.16	0.50	0.00	15.66
Public Works	558.12	1,781.73	0.00	2,339.85
Other Administrative Services	768.64	1,079.48	0.00	1,848.12
A.4 Pension and Misc. General Services				
Pensions and Other Retirement Benefits	16,027.75	0.00	0.00	16,027.75
Miscellaneous General Service	(-)56.79 ¹	0.00	0.00	(-)56.79
Total - General Services	38,691.02	3,311.32	0.00	42,002.34
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education #	26,688.96	1,056.22	492.00	28,237.18
Technical Education	238.13	0.00	0.00	238.13
Sports and Youth Services	53.28	0.00	0.00	53.28
Art and Culture	43.16	0.00	0.00	43.16
B.2 Health and Family Welfare				
Medical and Public Health	5,427.11	1,145.71	0.00	6,572.82
Family Welfare	745.00	0.00	0.00	745.00

¹ Negative figure is due to recoveries of Overpayments

There are distinct Revenue Expenditure Major Heads for General Education, Technical Education, Sports & Youth Services and Art & Culture. But there is a single Capital Outlay Major Head for the above mentioned Revenue Expenditure Major Heads. Hence, total figure is shown under a single Capital Major Head (4202) for all these functions.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	5,387.28	1,485.37	0.00	6,872.65
Housing	5,470.59	231.21	0.00	5,701.80
Urban Development	3,063.56	0.00	0.00	3,063.56
B.4 Information and Broadcasting				
Information and Publicity	187.28	0.00	0.00	187.28
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,164.39	27.21	0.00	2,191.60
B.6 Labour and Labour Welfare				
Labour and Employment	517.05	0.00	0.00	517.05
B.7 Social Welfare and Nutrition				
Social Security and Welfare	5,127.47	73.51	0.00	5,200.98
Nutrition	1,486.52	0.00	0.00	1,486.52
Relief on account of Natural Calamities	1,607.14	0.00	0.00	1,607.14
B.8 Others				
Other Social Services	4.54	41.99	0.00	46.53
Secretariat- Social Services	72.85	0.00	0.00	72.85
Total - Social Services	58,284.31	4,061.22	492.00	62,837.53
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,667.80	54.56	0.00	1,722.36
Soil and Water Conservation	119.05	0.00	0.00	119.05
Animal Husbandry	365.29	6.16	0.00	371.45
Dairy Development	118.70	0.00	0.00	118.70
Fisheries	73.85	0.00	0.00	73.85
Forestry and Wild Life	314.77	31.12	0.05	345.94
Food Storage and Warehousing	356.25	0.17	0.00	356.42
Agricultural Research and Education	374.19	0.00	0.00	374.19
Co-operation	241.55	12.58	800.00	1,054.13
Other Agricultural Programmes	4.37	0.00	0.00	4.37
C.2 Rural Development				
Special Programmes for Rural Development	908.42	0.00	0.00	908.42
Rural Employment	1,027.72	0.00	0.00	1,027.72
Land Reforms	3.48	0.00	0.00	3.48
Other Rural Development Programmes	9,416.39	960.40	0.00	10,376.79
C.3 Irrigation and Flood Control				
Major Irrigation	501.87	636.98	0.00	1,138.85
Medium Irrigation	0.00	(-)05.07 ¹	0.00	(-)5.07
Minor Irrigation	428.20	170.21	0.00	598.41
Command Area Development	34.34	0.00	0.00	34.34
Flood Control and Drainage	395.23	1,243.88	0.00	1,639.11

¹ Negative figure is due to recoveries of Overpayments

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
C.4 Energy				
Power	6,909.68	5,035.36	156.38	12,101.42
Non-Conventional Sources of Energy	13.35	0.00	0.00	13.35
C.5 Industry and Minerals				
Village and Small Industries	59.20	2.00	0.00	61.20
Industries	751.76	0.00	0.00	751.76
Non-ferrous Mining and Metallurgical Industries	29.42	13.84	0.00	43.26
Telecommunication and Electronic Industries	0.00	81.83	0.00	81.83
Industries and Minerals	0.00	0.03	0.00	0.03
C.6 Transport				
Civil Aviation	3.51	0.00	0.00	3.51
Roads and Bridges	1,696.02	5,263.69	0.00	6,959.71
Road Transport	1,095.51	8.55	0.00	1,104.06
Other Transport Services	0.34	3.00	0.00	3.34
C.7 General Economic Services				
Secretariat- Economic Services	93.38	0.00	0.00	93.38
Tourism	29.12	42.01	0.00	71.13
Census Surveys and Statistics	54.59	0.00	0.00	54.59
Civil Supplies	738.45	0.00	0.00	738.45
Investments in General Financial and Trading Institutions	0.00	123.00	0.00	123.00
Other General Economic Services	91.77	1.41	0.00	93.18
Total - Economic Services	27,917.57	13,685.71	956.43	42,559.71
D Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3.91	0.00	0.00	3.91
E Public Debt				
Internal Debt of the State Government	0.00	6,299.49	0.00	6,299.49
Loans and Advances from the Central Government	0.00	930.33	0.00	930.33
F Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	22.13	22.13
Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances	3.91	7,229.82	22.13	7,255.86
G Inter - State Settlement	0.00	0.00	0.00	0.00
Total - Consolidated Fund Expenditure	1,24,896.81	28,288.07	1,470.56	1,54,655.44

¹ Negative figure is due to recoveries of Overpayments

STATEMENT 4: STATEMENT OF**B. EXPENDITURE BY NATURE**

Sl.No.	Object of Expenditure	2018-2019		
		Revenue	Capital	Total
1	Grants-in-aid	51,764.28	0.00	51,764.28
2	Construction (Major Works)	3.48	19,266.24	19,269.72
3	Salary	19,922.57	45.82 ^s	19,968.39
4	Pension	16,038.06	0.00	16,038.06
5	Interest	10,071.23	0.00	10,071.23
6	Investments	0.00	5,289.71	5,289.71
7	Subsidies	8,323.97	0.00	8,323.97
8	Repayment of Debt	0.00	7,229.82	7,229.82
9	Minor Works	2,540.05	150.56	2,690.61
10	Stipends	2,433.03	0.00	2,433.03
11	Material and Supply	2,172.01	2.06	2,174.07
12	Commercial and Special Services	2,580.07	8.65 ^s	2,588.72
13	Office Expences	1,529.13	3.61 ^s	1,532.74
14	Machinery and Tools	183.91	230.21	414.12
15	Wages	923.72	0.00	923.72
16	Loans and Advances	0.00	1,470.56	1,470.56
17	Travelling Expenses	198.80	0.22 ^s	199.02
18	Publication and Publicity	220.49	0.00	220.49
19	Other Administrative Expenses	151.86	0.00	151.86
20	Dress and Uniform	177.02	0.08 ^s	177.10
21	Rent, Rates and Taxes	80.57	0.06 ^s	80.63
22	Motor Vehicle	86.90	0.00	86.90
23	Medical Reimbursement	24.17	0.02 ^s	24.19
24	Arms and Ammunition	43.29	0.00	43.29
25	Awards	6.41	0.00	6.41
26	Compensation and assignment to Local Bodies and PRIs	3.91	0.00	3.91
27	Expenditure on Secret Services	4.00	0.00	4.00
28	Petroleum,Oil and Lubricant (P.O.L.)	0.59	0.00	0.59
29	Others	6,949.61	186.92	7,136.53
30	Deduct - Recoveries of Overpayments	(-)1,536.32	(-)4,125.91	(-)5,662.23
Total		1,24,896.81	29,758.63	1,54,655.44

^s Expenditure has been made against workcharged establishment.

EXPENDITURE (CONSOLIDATED FUND)*(₹ in crore)*

2017-18			2016-17		
Revenue	Capital	Total	Revenue	Capital	Total
43,358.73	0.00	43,358.73	36,209.34	0.00	36,209.34
13.28	20,865.81	20,879.09	10.29	20,499.36	20,509.65
17,731.41	47.33	17,778.74	15,743.85	40.19	15,784.04
14,299.89	0.00	14,299.89	12,514.52	0.00	12,514.52
9,140.88	0.00	9,140.88	8,190.70	0.00	8,190.70
0.00	7,120.82	7,120.82	0.00	5,976.23	5,976.23
5,023.06	0.00	5,023.06	8,749.41	8.03	8,757.44
0.00	4,653.55	4,653.55	0.00	4,214.57	4,214.57
3,007.60	134.82	3,142.42	2,313.99	311.19	2,625.18
2,446.16	0.00	2,446.16	2,973.65	0.00	2,973.65
1,952.97	2.69	1,955.66	3,362.70	0.00	3,362.70
1,939.52	0.85	1,940.37	1,904.61	2.80	1,907.41
1,026.83	2.22	1,029.05	974.59	2.18	976.77
321.50	423.62	745.12	465.44	237.10	702.54
668.43	0.00	668.43	707.87	0.00	707.87
0.00	242.78	242.78	0.00	113.87	113.87
159.49	0.17	159.66	217.90	0.13	218.03
144.30	0.00	144.30	181.13	0.00	181.13
95.66	0.00	95.66	96.20	0.00	96.20
64.04	0.09	64.13	76.96	0.05	77.01
43.78	0.22	44.00	51.76	0.13	51.89
24.92	0.00	24.92	18.10	0.00	18.10
20.43	0.10	20.53	17.19	0.02	17.21
15.82	0.00	15.82	43.80	0.00	43.80
4.13	0.00	4.13	4.77	0.00	4.77
4.03	0.00	4.03	4.30	0.00	4.30
3.99	0.00	3.99	3.82	0.00	3.82
0.53	0.00	0.53	0.46	0.00	0.46
5,236.90	702.63	5,939.53	1,423.57	331.54	1,755.11
(-)4,124.55	(-)394.42	(-)4,518.97	(-)1,495.74	(-)200.55	(-)1,696.29
1,02,623.73	33,803.28	1,36,427.01	94,765.18	31,536.84	1,26,302.02

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	1.53	279.51	4.28	283.79	179.74
4055	Capital Outlay on Police	269.43	2,581.47	445.33	3,026.80	65.29
4058	Capital Outlay on Stationery and Printing	0.00	2.46	0.50	2.96	0
4059	Capital Outlay on Public Works	1,665.26	6,150.62	1,781.73	7,932.35	6.99
4070	Capital Outlay on Other Administrative Services	828.39	5,541.43	1,079.48	6,620.91	30.31
4075	Capital Outlay on Miscellaneous General Services	0.00	0.00 ¹	0.00	0.00	0
Total : A. Capital Account of General Services		2,764.61	14,555.49	3,311.32	17,866.81	19.78
B. Capital Account of Social Services						
<i>(a) Capital Account of Education, Sports, Arts and Culture</i>						
4202	Capital Outlay on Education, Sports, Arts and Culture	1,518.70	5,749.44	1,056.22	6,805.66	(-)30.45
Total - (a)		1,518.70	5,749.44	1,056.22	6,805.66	(-)30.45
<i>(b) Capital Account of Health and Family Welfare</i>						
4210	Capital Outlay on Medical & Public Health	564.96	5,292.67	1,145.71	6,438.38	102.79
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
Total - (b)		564.96	5,328.15	1,145.71	6,473.86	102.79
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	1,763.58	9,039.03	1,485.37	10,524.40	(-)15.78
4216	Capital Outlay on Housing	168.96	599.73	231.21	830.94	36.84
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
Total - (c)		1,932.54	9,789.03	1,716.58	11,505.61	(-)11.17
<i>(d) Capital Account of Information and Broadcasting</i>						
4220	Capital Outlay on Information and Publicity	0.00	8.80	0.00	8.80	0
Total - (d)		0.00	8.80	0.00	8.80	0

¹Only ₹ 20,000 had been booked under this head.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	30.10	476.70	27.21	503.91	(-)9.60
Total - (e)		30.10	476.70	27.21	503.91	(-)9.60
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	103.75	850.43	73.51	923.94	(-)29.15
Total - (g)		103.75	850.43	73.51	923.94	(-)29.15
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	108.29	954.25	41.99	996.24	(-)61.22
Total - (h)		108.29	954.25	41.99	996.24	(-)61.22
Total : B. Capital Account of Social Services		4,258.34	23,156.80	4,061.22	27,218.02	(-)4.63
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	55.65	264.29	54.56	318.85	(-)1.96
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0
4403	Capital Outlay on Animal Husbandry	0.00	2.91	6.16	9.07	0
4404	Capital Outlay on Dairy Development	0.00	13.81	0.00	13.81	0
4405	Capital Outlay on Fisheries	0.00	1.91	0.00	1.91	0
4406	Capital Outlay on Forestry and Wild Life	9.37	131.86	31.12	162.98	232.12
4408	Capital Outlay on Food Storage and Warehousing	(-)1.38	1,106.50	0.17	1,106.67	(-)112.32
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	134.50	687.43	12.58	700.01	(-)90.65
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
Total - (a)		198.14	2,250.40	104.59	2,354.99	(-)47.21

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(b) Capital Account of Rural Development						
4515	Capital Outlay on Other Rural Development Programmes	6,387.66	41,287.29	960.40	42,247.69	(-)84.96
Total - (b)		6,387.66	41,287.29	960.40	42,247.69	(-)84.96
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	1248.29	8,397.72	636.98	9,034.70	(-)48.97
4701	Capital Outlay on Medium Irrigation	(-)0.02	7,344.52	(-)5.07 ²	7,339.45	25250.00
4702	Capital Outlay on Minor Irrigation	129.72	2,115.61	170.21	2,285.82	31.21
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	1287.50	9,983.69	1,243.88	11,227.57	(-)3.39
Total - (d)		2,665.49	27,842.12	2,046.00	29,888.12	(-)23.24
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	6,931.11	24,997.42	5,035.36	30,032.78	(-)27.35
4810	Capital Outlay on Non-Conventional sources of Energy	0.00	1.50	0.00	1.50	0
Total - (e)		6,931.11	24,998.92	5,035.36	30,034.28	(-)27.35
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	10.44	175.32	2.00	177.32	(-)80.84
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	20.00	29.87	13.84	43.71	(-)30.80
4855	Capital Outlay on Fertilizer Industries	0.00	1.36	0.00	1.36	0
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	0.00	9.00	0.00	9.00	0
4858	Capital Outlay on Engineering Industries	0.00	0.88	0.00	0.88	0
4859	Capital Outlay on Telecommunication and Electronic Industries	79.56	315.61	81.83	397.44	2.85
4860	Capital Outlay on Consumer Industries	0.00	54.86	0.00	54.86	0
4875	Capital Outlay on Other Industries	0.00	0.24	0.00	0.24	0
4885	Capital Outlay on Industries and Minerals	0.48	1,743.31	0.03	1,743.34	(-)93.75
Total - (f)		110.48	2,330.45	97.70	2,428.15	(-)11.57

² Minus balance is due to recoveries in Capital Account.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	26.26	398.40	0.00	398.40	(-)100.00
5054	Capital Outlay on Roads and Bridges	5,372.65	46,115.95	5,263.69	51,379.64	(-)2.03
5055	Capital Outlay on Road Transport	3.53	114.26	8.55	122.81	142.21
5075	Other Transport Services	0.00	1.87	3.00	4.87	0
Total - (g)		5,402.44	46,630.48	5,275.24	51,905.72	(-)2.35
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	76.18	545.30	42.01	587.31	(-)44.85
5465	Capital Outlay on Investments in General Financial and Trading Institutions	108.00	351.84	123.00	474.84	13.89
5475	Capital Outlay on Other General Economic Services	4.50	168.08	1.41	169.49	(-)68.67
Total - (j)		188.68	1065.22	166.42	1,231.64	(-)11.80
Total : C. Capital Account of Economic Services		21,884.00	1,46,404.88	13,685.71	1,60,090.59	(-)37.46
Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)		28,906.95	1,84,117.17 *	21,058.25	2,05,175.42 *	(-)27.15

*Includes Capital Expenditure of Composite Bihar upto 14 November 2000 (₹ 11,935.23 crore) which has not been allocated between the successor States of Bihar and Jharkhand (March 2019).

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Explanatory Notes

1. A detailed statement of Capital Outlay is given in Statement 16 of Volume II.
2. The total Capital Outlay of ₹ 2,05,175.42 crore upto the end of 2018-19 includes progressive capital outlay of ₹ 11,935.23 crore upto 14 November 2000 of Composite Bihar which has not been apportioned between the successor states of Bihar and Jharkhand so far (March 2019).
3. The details of Government investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies is given in the Statement 19 of Volume II.
4. Capital Outlay on irrigation schemes has been shown against the Major Head "4700-Capital Outlay on Major Irrigation and 4701-Capital Outlay on Medium Irrigation". The financial results of four schemes which have been declared as commercial are shown in Appendix VIII of Volume II.
5. While the formation of Bihar Food and Civil Supplies Corporation Limited with effect from 2 April 1973, the grain supply scheme was transferred to the Corporation. The value of the assets and liabilities transferred remains to be finalised.
6. Investment of Government - During 2018-19, the Government invested ₹ 5,289.71 crore. The investment was ₹ 5.00 crore in Statutory Corporations, ₹ 5,236.61 crore in Government Companies ₹ 43.00 crore in Joint Stock Companies & Partnerships and ₹ 5.10 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2016-17, 2017-18 and 2018-19 was ₹ 15,916.47 crore, ₹ 23,037.29 crore and ₹ 28,327.00 crore respectively.

The total investment of composite Bihar upto 14 November 2000 (₹ 655.94 crore) has not been allocated between the successor states of Bihar and Jharkhand (March 2019).

The information about dividend received during last three years is as below :

Financial Year	Dividend/ Interest Received (₹ in crore)
2016-17	3.73
2017-18	1.34
2018-19	13.66

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase (+) / Decrease (-) <i>per cent</i>	As a percentage of Total Liabilities
A. Public Debt						
6003 Internal Debt of the State Government	1,04,524.76	16,134.42	6,299.49	1,14,359.69	9.41	67.70
Market Loans	73,897.14	14,300.00	3,396.93	84,800.21	14.75	50.20
WMA ² from the RBI	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	2,350.70	0.00	0.00	2,350.70	0.00	1.39
Loans from Financial Institution	6,819.80	1,834.42	1,083.54	7,570.68	11.01	4.48
Special Securities issued to National Small Savings Fund	21,449.67	0.00	1,819.02	19,630.65	(-8.48)	11.62
Other Loans	7.45	0.00	0.00	7.45	0.00	0.00
6004 Loans and Advances from the Central Government	10,181.92	2,533.78	930.33	11,785.37	15.75	6.98
Non-Plan Loans	0.58	0.00	0.00	0.58	0.00	0.00
Loans for State Plan Scheme	191.29	0.00	0.00	191.29	0.00	0.11
Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00
Loans for Centrally Sponsored Plan Scheme	0.53	0.00	0.00	0.53	0.00	0.00
WMA	42.96	0.00	0.00	42.96	0.00	0.03
Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00
Loans for Centrally Sponsored Scheme	57.74	0.00	7.96	49.78	(-13.79)	0.03
Other Loans for States/Union Territory with Legislature Schemes	9,883.90	2,533.78	922.37	11,495.31	16.30	6.81
Total : A. Public Debt	1,14,706.68	18,668.20	7,229.82	1,26,145.06	9.97	74.68
B. Other Liabilities						
Public Account						
Small savings, Provident Funds etc.	8,810.89	2,291.43	2,013.63	9,088.69	3.15	5.38
Reserve funds bearing interest	0.00	1,430.66	1,430.65	0.01	0.00	0.00
Reserve funds not bearing interest	26.32	783.88	783.88	26.32	0.00	0.02
Deposits bearing interest	86.44	1,141.27	1,081.03	146.68	69.69	0.09
Deposits not bearing interest	33,146.44	49,490.58	49,122.45	33,514.57	1.11	19.84
Total : B. Other Liabilities	42,070.09	55,137.82	54,431.64	42,776.27	1.68	25.32
Total : Public Debt and Other Liabilities	1,56,776.77	73,806.02	61,661.46	1,68,921.33	7.75	100.00

¹ Detailed Account is in Statement 17 in Volume II.

² WMA: Ways and Means Advances.

Note: For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at next page may be seen.

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes

1. **Amortisation arrangements:** A Sinking Fund has been created in the year 2008-09 as per recommendation of the 12th Finance Commission wherein ₹ 4,895.12 crore has been provided by the State Government upto the year 2018-19.
2. **Loans from Small Saving Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No new loans were received during 2018-19, only Repayment of ₹ 1,819.02 crore was made during the year. The balance outstanding at the end of the year was ₹ 19,630.65 crore which was 15.56 *per cent* of the total Public Debt of the State Government as on 31 March 2019.
3. **Loans and Advances from Government of India, Market Loans etc.:** Particulars of the loans received from the Government of India are given in Statement 17 of Volume II.
4. **Service of debt**
Interest on debt and other obligations – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2017-18 and 2018-19 are as shown below:-

	2018-19	2017-18	Net increase (+)/ decrease (-) during the year
<i>(₹ in crore)</i>			
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	1,35,233.75	1,23,517.57	11,716.18
(b) Other obligations	33,687.58	33,259.20	428.38
Total (i)	1,68,921.33	1,56,776.77	12,144.56
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	10,058.51	9,042.29	1,016.22
(b) On other obligations	12.63	11.49	1.14
Total (ii)	10,071.14	9,053.78	1,017.36
(iii) Deduct			
(a) Interest received on loans and advances given by Government	220.77	0.48	220.29
(b) Interest realised on investment of cash balances	909.08	799.82	109.26
Total (iii)	1,129.85	800.30	329.55
(iv) Net interest charged	8,941.29	8,253.48	687.81
(v) Percentage of gross interest {(item (ii)} to total revenue receipts	7.64	7.71	(-)0.07
(vi) Percentage of net interest {(item (iv)} to total revenue receipts	6.78	7.03	2,013.63

There was in addition certain other receipts and adjustments totalling ₹ 242.09 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 8,699.20 crore which worked out to 6.60 *per cent* of the revenue.

The Government also received ₹ 13.66 crore during the year as dividend on investments in various Undertakings.

5. **Appropriation for reduction or avoidance of Debt:** An amount of ₹ 783.88 crore has been appropriated for reduction or avoidance of Debt during the year 2018-19.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: Summary of Loans and Advances - Loanee group wise

(₹ in crore)

Loanee Group	Balance on 1 April 2018	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2019 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Universities/ Academic Institutions	4.78	0.00	0.00	0.00	4.78	0.00	0.00
Municipalities/Municipal Councils/ Municipal Corporations	386.85	0.00	0.00	0.00	386.85	0.00	63.40
Housing Boards	127.47	0.00	0.00	0.00	127.47	0.00	6.40
Government Companies	5,411.63	648.43	330.26	0.00	5,729.80	318.17	3,273.51
Co-operative Societies/ Co-operative Corporations/ Banks	1,102.72	800.00	601.23	0.00	1,301.49	198.77	632.37
Panchayati Raj Institutions	57.63	0.00	0.00	0.00	57.63	0.00	23.54
Statutory Corporations	13,376.82	0.00	874.81	0.00	12,502.01	(-)874.81	4,485.87
Government Servant	85.42	22.13	19.10	0.00	88.45	3.03	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Others	615.00	0.00	0.00	0.00	615.00	0.00	553.03
Total	21,169.17	1,470.56	1,825.40	0.00	20,814.33	(-)354.84	9,038.12

Following are the cases of a loan having been sanctioned as 'loan in perpetuity' :

(₹ in crore)

Sl.No.	Loanee entity	Year of sanction	Sanction Order No.	Amount	Rate of interest
"No information available"					

* Consolidated figure is given as head wise details is not available.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 2: Summary of Loans and Advances - Sector wise

(₹ in crore)

Sector	Balance on 1 April 2018	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2019	Net increase (+)/ decrease(-) during the year	Interest payment in arrears
1	2	3	4	5		6	8
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	485.84	492.00	0.00	0.00	977.84	492.00	86.94
Economic Services	20,597.06	956.43	1,806.30	0.00	19,747.19	(-)849.87	8,951.18
Government Servant	85.42	22.13	19.10	0.00	88.45	3.03	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Total	21,169.17	1,470.56	1,825.40	0.00	20,814.33	(-)354.84	9,038.12

Section 3: Summary of Loans in arrears- from Loanee entity and Loanee Group-wise

(₹ in crore)

Loanee - Entity	Amount of arrears as on 31 March 2019*			Earliest period to which arrears relate *	Total loans outstanding against the entity on 31 March 2019
	Principal	Interest	Total		
Municipalities/ Municipal Councils/ Municipal Corporations	19.54	63.40	82.94	2001-02	386.85
Housing Boards	4.75	6.40	11.15	2001-02	127.47
Government Companies	3,273.63	3,273.51	6,547.14	2001-02	5,729.80
Co-operative Societies / Co-operative Corporations / Banks	735.57	632.37	1,367.94	2001-02	1,301.49
Panchayati Raj Institutions	17.47	23.54	41.01	2001-02	57.63
Statutory Corporations	3,587.35	4,485.87	8,073.22	2001-02	12,502.01
Others	216.90	553.03	769.93	2001-02	615.00
Total	7,855.21	9,038.12	16,893.33		20,720.25

* An amount of ₹ 3,446.27 crore (Principal ₹ 1,522.50 crore and interest ₹ 1,923.77 crore) relating to arrears upto 2000-01 has not been included as the details of the same is not available.

STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2017-18 and 2018-19

(₹ in crore)

Sl. No.	Name of the concern	2018-19			2017-18		
		Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1	Statutory Corporations	3	110.63	0.00	3	105.63	0.00
2	Rural Banks	1	30.19	0.00	1	30.19	0.00
3	Government Companies	46	27,479.22	11.05	45	22,242.61	1.05
4	Other Joint Stock Companies and Partnerships	12	96.68	0.00	10	53.68	0.00
5	Co-operative Institutions and Local Bodies	17	610.28	0.29	17	605.18	0.29
Total		79	28,327.00	11.34 *	76	23,037.29	1.34

*Details of Dividend of ₹ 2.32 crore was not available in Treasury Schedules.

STATEMENT 9: STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector wise details of Guarantees given by the State Government during the year and sums guaranteed outstanding on 31 March 2019 in various Sectors are shown below
(₹ in crore)

Sl. No.	Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed		Outstanding at the beginning of the year 2018-19		Additions during the year 2018-19	Deletions (other than invoked) during the year 2018-19	Invoked during the year 2018-19		Outstanding at the end of the year 2018-19		Guarantees Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
	1	2		3		4	5	6	7	8		9	10	11
1.	Power (*)	12,166.91	39.42	3,717.26	37.36	0.00	0.00	0.00	0.00	3,717.26	37.36	*	*	*
2.	Co-operative (*)	1,268.84	308.00	461.43	10.55	41.37	7.14	0.00	0.00	495.66	12.29	0.00	0.00	*
3.	Irrigation (*)	4.93	0.00	0.00	0.00	*	*	*	*	0.00	0.00	*	*	*
4.	Road and Transport (*)	2,000.00	0.00	43.00	0.00	*	43.00	*	0.00	0.00	*	*	*	*
5.	State Financial Corporation	183.57	*	127.47	29.97	*	*	*	*	127.47	29.97	*	*	*
6.	Urban Development and Housing	90.00	*	17.21	3.51	*	*	*	*	17.21	3.51	*	*	*
7.	Other Infrastructure (*)	33.76	*	16.06	6.56	*	*	*	*	16.06	6.56	*	*	*
8.	Any other (*)	5,086.09	0.00	861.25	14.79	2,500.00	2,500.00	*	*	1,024.22	14.29	2.64	2.64 [§]	*
	Total	20,834.10	347.42	5,243.68	102.74	2,541.37	2,550.14	0.00	0.00	5,397.88	103.98	2.64	2.64	*

Note: Guarantee Redemption Fund has not been created by the State Government so far.

[§] Bihar State Food and Civil Supply Corporation has paid ₹ 2,63,87,500.00 as guarantee fee in the month January 2019.

* Information has not been furnished by the State Government.

STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

(₹ in crore)

Sl. No.	Name/ Category of the Grantee	Total Funds released as Grants-in-aid			Funds allocated for Creation of Assets out of Total Funds released under Column no. (2)			Total Funds released as Grants-in-aid	
		2018-19			2018-19			2017-18	
		(1)			(2)			(3)	(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total		
1.	Panchayati Raj Institutions	680.41	6,837.20	7,517.61	0.00	124.50	124.50	7,572.94	
	(i) Zila Parishads	628.86	1,119.77	1,748.63	0.00	35.00	35.00	2,611.73	
	(ii) Panchayat Samities	0.00	251.36	251.36	0.00	0.00	0.00	4,899.97	
	(iii) Gram Panchayats	51.55	5,466.07	5,517.62	0.00	89.50	89.50	61.24	
2.	Urban Local Bodies	1,221.30	1,671.26	2,892.56	1,208.65	739.74	1,948.39	1,794.52	
	(i) Municipal Corporations	292.62	811.45	1,104.07	291.42	338.80	630.22	1,036.22	
	(ii) Municipalities/ Municipal Councils	136.20	518.33	654.53	130.62	240.70	371.32	283.90	
	(iii) Others	792.48	341.48	1,133.96	786.61	160.24	946.85	474.40	
3.	Public Sector Undertakings	24.62	168.84	193.46	2.62	0.00	2.62	109.00	
	(i) Government Companies	22.00	133.34	155.34	0.00	0.00	0.00	15.55	
	(ii) Statutory Corporations	2.62	35.50	38.12	2.62	0.00	2.62	93.45	
4.	Autonomous Bodies	37,691.91	3,468.75	41,160.66	11,934.70	13.63	11,948.33	33,868.65	
	(i) Universities	522.98	1,382.39	1,905.37	464.94	3.63	468.57	4,683.27	
	(ii) Development Authorities	5,832.90	27.87	5,860.77	4,915.56	0.00	4,915.56	1,786.76	
	(iii) Co-operative Institutions	525.31	0.00	525.31	105.90	0.00	105.90	352.02	
	(iv) Others	30,810.72	2,058.49	32,869.21 ¹	6,448.30	10.00	6,458.30	27,046.60	
5.	Non-Government Organisations	0.00	0.00	0.00	0.00	0.00	0.00	13.62	
	(i) Others	0.00	0.00	0.00	0.00	0.00	0.00	13.62	
	Grand Total	39,618.24	12,146.05	51,764.29	13,145.97	877.87	14,023.84	43,358.73	

¹Also includes expenditure made on Mid Day Meal Scheme, Cycle Scheme, Uniform Scheme and Sarva Siksha Abhiyan etc.

STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind

(₹ in crore)

Sl.No.	Name/ Category of the Grantee	Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature	2017-18
		2018-19		
1. Panchayati Raj Institutions				
	(i) Zila Parishads	0.00	0.00	0.00
	(ii) Panchayat Samities	0.00	0.00	0.00
	(iii) Gram Panchayats	0.00	0.00	0.00
2. Urban Local Bodies				
	(i) Municipal Corporations	0.00	0.00	0.00
	(ii) Municipalities/ Municipal Councils	0.00	0.00	0.00
	(iii) Others	0.00	0.00	0.00
3. Public Sector Undertakings				
	(i) Government Companies	0.00	0.00	0.00
	(ii) Statutory Corporations	0.00	0.00	0.00
4. Autonomous Bodies				
	(i) Universities	0.00	0.00	0.00
	(ii) Development Authorities	0.00	0.00	0.00
	(iii) Co-operative Institutions	0.00	0.00	0.00
	(iv) Others	0.00	0.00	0.00
5. Non-Government Organisations				
	(i) Others	0.00	0.00	0.00
Total		0.00	0.00	0.00

Note: The above data is based on the information furnished by respective Departments of the State Government.

STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2018-19			2017-18		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	11,064.97	1,13,831.84	1,24,896.81	9,942.96	92,680.77	102,623.73
Expenditure Heads (Capital Account)	0.00	21,058.25	21,058.25	0.00	28,906.95	28,906.95
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	7,229.82	1,470.56	8,700.38	4,653.55	242.78	4,896.33
Total :	18,294.79	1,36,360.65	1,54,655.44	14,596.51	1,21,830.50	1,36,427.01
(a) The figures have been arrived as follows:						
E. Public Debt						
Internal Debt of the State Government	6,299.49	0.00	6,299.49	3,841.01	0.00	3,841.01
Loans and Advances from the Central Government	930.33	0.00	930.33	812.54	0.00	812.54
F. Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	492.00	492.00	0.00	0.00	0.00
Loans for Economic Services	0.00	956.43	956.43	0.00	224.55	224.55
Loans to Government Servants etc.	0.00	22.13	22.13	0.00	18.23	18.23
Loans for Misc. purposes	0.00	0.00	0.00	0.00	0.00	0.00
G. Inter-State Settlement						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total(a):	7,229.82	1,470.56	8,700.38	4,653.55	242.78	4,896.33
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-18 and 2018-19 was as under:-						
Year	Percentage of total expenditure					
	Charged	Voted				
2017-18	10.70	89.30				
2018-19	11.83	88.17				

* A more detailed account is given in Statement 18 in Volume II.

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN REVENUE ACCOUNT**

(₹ in Crore)

	On 1 April 2018	During the year 2018-19	On 31 March 2019
Capital and Other Expenditure			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	14,909.01	3,405.49	18,314.50
Education, Sports, Art and Culture	5,846.90	1,066.31	6,913.21
Health and Family Welfare	5,537.33	1,145.81	6,683.14
Water Supply, Sanitation, Housing and Urban Development	9,802.73	2,031.80	11,834.53
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	527.20	27.68	554.88
Social Welfare and Nutrition	971.31	83.53	1,054.84
Other Social Services	1,070.60	47.51	1,118.11
Agriculture and Allied Activities	2,279.37	110.12	2,389.49
Rural Development	41,713.38	3,364.00	45,077.38
Irrigation and Flood Control	27,960.89	3,035.90	30,996.79
Energy	24,998.92	5,035.36	30,034.28
Industry and Minerals	2,343.77	97.70	2,441.47
Transport	47,365.35	5,566.52	52,931.87
General Economic Services	1,078.18	166.43	1,244.61
Gross Capital Expenditure	1,86,413.92	25,184.16	2,11,598.08
Deduct - Recoveries of Overpayments	(-)2,295.65	(-)4,125.91	(-)6,421.56
Net Capital Expenditure	1,84,118.27	21,058.25	2,05,176.52
Loans and Advances			
Loans and Advances for various Services			
Education, Sports, Art and Culture	4.78	492.00	496.78
Water Supply, Sanitation, Housing and Urban Development	467.24	0.00	467.24
Social Welfare and Nutrition	13.70	0.00	13.70
Others	0.12	0.00	0.12

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN REVENUE ACCOUNT**

(₹ in Crore)

	On 1 April 2018	During the year 2018-19	On 31 March 2019
Agriculture and Allied Activities	2,847.26	198.82	3,046.08
Rural Development	59.86	0.00	59.86
Irrigation and Flood Control	55.61	0.00	55.61
Energy	15,745.26	(-)173.86	15,571.40
Industry and Minerals	814.49	(-)0.01	814.48
Transport	891.12	(-)874.81	16.31
General Economic Services	183.46	0.00	183.46
Loans to Government Servants	85.42	3.02	88.44
Loans for Miscellaneous Purposes	0.85	0.00	0.85
Total - Loans and Advances	21,169.17	(-)354.84	20,814.33
Inter- State Settlement	(-)74.01	0.00	(-)74.01
Total - Capital and Other Expenditure	2,05,213.43	20,703.41	2,25,916.84
Deduct			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contributions from Development Funds, Reserve Funds etc.	1.10	0.00	1.10
Net- Capital and Other Expenditure	2,05,212.33	20,703.41	2,25,915.74 (X)
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2018-19	0.00	6,896.64	0.00
Add- Adjustment on Account of retirement/ Disinvestment	0.00	0.00	0.00
Debt -			
Internal Debt of the State Government	1,04,524.76	9,834.93	1,14,359.69
Loans and Advances from the Central Government	10,181.92	1,603.45	11,785.37
Small Savings, Provident Fund etc.	8,810.89	277.80	9,088.69
Total - Debt	1,23,517.57	11,716.18	1,35,233.75

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN REVENUE ACCOUNT**

	<i>(₹ in Crore)</i>		
	On 1 April 2018	During the year 2018-19	On 31 March 2019
Other Obligations			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	26.32	0.01	26.33
Deposits and Advances	33,079.77	331.52	33,411.29
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)4,907.27	(-)810.61	(-)5,717.88
Remittances	(-)1,196.41	76.05	(-)1,120.36
Total - Other Obligations	27,352.41	(-)403.03	26,949.38
Total - Debt and Other Obligations	1,50,869.98	11,313.15	1,62,183.13
<i>Deduct - Cash Balance</i>	46.90	110.22	157.12
<i>Deduct - Investments</i>	17,395.63	(-)2,603.83	14,791.80
Add- Amount closed to Government Account during 2018-19	0.00	0.00	0.00
Net Provision of funds	1,33,427.45	13,806.76	1,47,234.21 (Y)

(a) The difference of ₹ 78,681.53 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2019 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2018	65,980.02
2. Revenue Surplus during the year 2018-19	6,896.64
3. Net effect of balances transferred to West Bengal under Bihar and West Bengal (Cash balances transfer to territories) Act, 1956, balances/expenditure dropped proforma owing to change in accounting procedure, rectification on errors and restructuring of accounting classification and balances closed to Government Accounts upto the accounts for the period 2000-01 (1 April 2000 to 14 November 2000)	(-)185.80
4. Cash balance transferred to the State of Jharkhand (Accounts for 15 November 2000 to 31 March 2001)	28.73
5. Internal debt apportioned to the State of Jharkhand	2,211.70
6. Loans and Advances from Central Government apportioned to the State of Jharkhand	3,750.24
Total	78,681.53

STATEMENT 13: SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2019

(₹ in Crore)

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
1,26,493.88 *	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	1,26,145.06
20,814.33	F	Loans and Advances	
		Inter-State Settlement	74.01
		Contingency Fund	
		Contingency Fund	350.00
		Public Account	
	I	Small Savings, Provident Funds etc.	9,088.69
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	0.01
		(ii) Reserve Funds not Bearing Interest	4,921.53
		Gross Balance	4,921.54
4,895.22		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	146.68
		(ii) Deposits not Bearing Interest	33,514.57
249.96		(iii) Advances	
	L	Suspense and Miscellaneous	
14,791.80		Investments	
5,717.88		Other Items (Net)	
1,120.36	M	Remittances	
157.12	N	Cash Balance^(a)	
1,74,240.55		TOTAL	1,74,240.55

*Please see 'B' on next page to understand how this figure is arrived at.

(a) "As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Explanatory Notes (1) under Annexure A to Statement 2 at page 7 may please be referred to for details".

STATEMENT 13: SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Government Accounts: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary taken into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not taken into account all the physical assets of the State, such as lands, buildings, communication etc. and any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit	Details	Credit (₹ in Crore)
1,12,332.27	A. Amount at the Debit of Government Account on 1 April 2018	
	B. Receipt Heads (Revenue Account)	1,31,793.45
	C. Receipt Heads (Capital Account)	
1,24,896.81	D. Expenditure Heads (Revenue Account)	
21,058.25	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the debit of Government Account on 31 March 2019	1,26,493.88
2,58,287.33	TOTAL	2,58,287.33

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency Fund and Public Account' (Statements 14, 15, 17, 18 and 21 in Volume II) and that shown in separate registers or other records maintained in the Account Office/ Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Table- 1 of Appendix VII of Volume II.

(iv) Cases where details/ documents are awaited in connection with reconciliation of balances are detailed in Table- 2 of Appendix VII of Volume II.

Notes to Accounts

1. Summary of significant accounting policies

(i) **Entity and Accounting Period:** The Finance Accounts 2018-19 present the consolidated position of transactions of the Government of Bihar for the period 1 April 2018 to 31 March 2019 and are based on the initial accounts rendered every month by 76 Treasuries, 610 Public Works Divisions including 245 Irrigation Divisions, 48 Forest Divisions of the State Government and Advices of the Reserve Bank of India. Delays in monthly rendition of accounts were negligible and no accounts were excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government investments, etc. are depicted at historical cost. Physical assets are not depreciated or amortized.

Retirement benefits disbursed during the accounting period have been reflected in the accounts; however the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of the Government of Bihar are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) **Classification between Capital and Revenue:** Capital Expenditure is broadly the expenditure incurred with the objective of creating/acquiring/increasing concrete assets of a material and permanent character or reducing permanent liabilities. All other

expenditure incurred for running of the entity including establishment and administrative expenditure and for maintenance of its assets is classified as Revenue Expenditure. In terms of the Indian Government Accounting Standards (IGAS) 2, notified by the Government of India, Grants-in-aid are to be classified as Revenue Expenditure in the books of the grantor and as a Revenue Receipts in the books of the recipient.

(vi) Accounting of recovery of overpayments and refunds: Recoveries of overpayments pertaining to previous years are distinctly shown under Minor Head “911-Deduct Recoveries of overpayments” below the relevant Major/Sub-Major Head for Revenue Expenditure and sub-heads “0099, 0199, 0499 and 0699” below the relevant Major/Sub-Major/Minor Head for Capital Expenditure, so as to arrive at gross expenditure for the purpose of Appropriation Accounts and net expenditure during the year, by treating them as reduction of expenditure, for the Finance Accounts.

Refunds of revenues irrespective of their year of collection are taken as reduction in current revenue and shown under Minor Head “900-Deduct refunds” below the Major Head concerned in respect of non-tax revenue and sub-head “0099-Deduct refunds” below the relevant Minor Head in the case of Tax Revenue so that net collection of tax can be ascertained.

(vii) Cash balance: The cash balance of the Government comprises the cash balance of all its three parts viz. Consolidated Fund, Contingency Fund and Public Account. Further, information including the minimum cash balance to be maintained and investment of cash balances is given as Explanatory Notes under Annexure A to Statement 2.

2. Completeness of Accounts

(i) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget)

Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organizations (NGOs) for implementation of various schemes/ programmes. As per the Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA), GOI released ₹ 5,678.88 crore

during 2018-19 to the implementing agencies in Bihar. Details are at **Appendix-VI** of Finance Accounts (Volume II).

(ii) Committed Liabilities

The 12th Finance Commission had suggested for incorporation of some additional information on seven items in the form of statements required to be appended to the present system of cash based accounting to enable more informed decision making. Committed Liabilities was one of the seven items. Information on Committed Liabilities as received from the State Government has been incorporated in **Appendix-XII** of Finance Accounts (Volume II).

3. Quality of Accounts

(i) Advance apportionment and assignment of un-apportioned Integrated Goods and Service Tax (IGST)

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 1,940.76 crore was received on account of advance apportionment of IGST, and ₹ 1,449.80 crore was stated to have been assigned to the Bihar Government, on the basis of the recommendations of the 14th Finance Commission and the same has been booked on the basis of actual receipts accordingly.

(ii) Booking under Minor Head 800– ‘Other Receipts’ and ‘Other Expenditure’

Minor Heads 800-‘Other Receipts’ and ‘Other Expenditure’ are 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. During 2018-19, ₹ 120.65 crore under 12 Revenue and Capital Major Heads of accounts on the expenditure side, constituting 0.08 *per cent* of the total (Revenue + Capital) expenditure (₹ 1,45,955.06 crore) was classified under Minor Head ‘800-Other Expenditure below the respective Major Heads. Similarly, ₹ 1,460.41 crore under 43 Revenue Major Heads of accounts on the receipts side (excluding Grants-in-aid), constituting about 1.11 *per cent* of the total revenue receipts (₹ 1,31,793.45 crore) were classified under the Minor Head ‘800- Other Receipts’ below the respective Major Heads. Instances where a substantial proportion (more than

10 per cent of the total under the related Major Head) of Receipts and Expenditure were classified under Minor Head 800- Other Receipts and Minor Head 800-Other Expenditure respectively are given in **Annexure-B**.

(iii) Unadjusted Abstract Contingent (AC) Bills

In terms of the Bihar Treasury Code 2011, the Drawing and Disbursing Officers are authorised to draw sums of money through AC bills to meet unforeseen expenditure, by debiting service Major Heads against which, they are required to present Detailed Contingent (DC) bills along with vouchers in support of final expenditure to the Accountant General within six months of the drawal of the AC bills. Delayed submission of DC bills renders the expenditure under AC bills opaque. Details of AC bills unadjusted as on 31 March 2019 are given below:

Table-1: Details of unadjusted AC Bills

(₹ in crore)

Year	Number of unadjusted AC Bills	Amount
Upto 2016-17	12,823	2,591.75
2017-18	1,259	2,593.20
2018-19	1,413*	585.60
Total	15,495	5,770.55

* 1,380 AC bills amounting to ₹ 553.20 crore out of 1,413 AC bills will be due after 31 March 2019.
(Source: VLC data base)

Major part of the unadjusted AC bills pertains to:-

Table-1.1: Details of unadjusted AC Bills Head wise

(₹ in crore)

Sl. No.	Head	No. of AC bills	Amount	Percentage to Total
1.	2245- Relief on account of Natural Calamity	1,528	1,538.46	26.66
2.	4202- Capital Outlay on Education, Sports, Art and Culture	262	878.98	15.23
3.	2202- General Education	1,446	522.81	9.06
4.	4059- Capital Outlay on Public Work	58	211.87	3.67
5.	4515- Capital Outlay on other Rural Development Programmes	72	205.38	3.56
6.	4070- Capital Outlay on other Administrative Service	161	200.17	3.47

7.	2235- Social Security and Welfare	2,189	170.03	2.95
8.	4210- Capital Outlay on Medical and Public Health	107	168.63	2.92
9.	2852- Industries	77	143.74	2.49
10.	2210- Medical and Public Health	255	121.79	2.11
11.	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	502	116.55	2.02
12.	4425- Capital Outlay on Co-operation	135	110.48	1.91
13.	5054- Capital Outlay on Roads and Bridges	64	108.87	1.89
14.	2403- Animal Husbandry	216	100.65	1.74

(Source: VLC data base)

1,453 AC bills amounting to ₹ 631.50 crore were drawn in 2018-19, in which 1,140 AC bills amounting to ₹ 296.97 crore (47.03 *per cent* of the total amount drawn against AC bills in 2018-19) were drawn in March 2019 alone, and of this, 28 AC bills amounting to ₹ 2.16 crore were drawn on the last day of the financial year. Out of 1,453 AC bills, 68 AC bills amounting to ₹ 266.19 crore (42.15 *per cent* of the total amount drawn against AC bills in 2018-19) were drawn under various capital heads of accounts during the year 2018-19. Substantial expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

(iv) Temporary Advance/Imprest

As per Rule 177 of the Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. 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 in the next bill or with a challan at the earliest and in any case before the end of the financial year in which the amount is drawn. As on 31 March 2019, ₹ 184.52 crore, which should have been refunded to the treasury in terms of these instructions, remained outstanding as unadjusted advance. Apart from this, an amount of ₹ 25.46 crore was also kept in Works Divisions as imprest. Details are given in **Annexure- C**.

(v) Outstanding Utilisation Certificates for Grants-in-aid

According to Rule 342 of the Bihar Financial Rules as amended by the Finance Department vide Resolution No. M.04-15/2009-9736/F(2) dated 19 October 2011, the sanctioning authority shall obtain Utilisation Certificates (UCs) from the grantee and send it to the Accountant General within 18 months of the drawal of the grant. Details of Grants-in-aid given during the year have been shown in **Appendix-III** of the Finance Accounts (Volume II).

The status of outstanding UCs as on 31 March 2019 is mentioned below:

Table-2: Details of outstanding UCs

Year(*)	Number of Utilisation Certificate awaited	Amount
Upto 2016-17	1,812	19,847.73
2017-18	484	17,895.52
2018-19	157	17,661.84
Total	2,453	55,405.09

(* The year mentioned above relates to "Due year" i.e. after 18 months of actual drawal).

(Source: VLC data base)

As on 31 March 2019, 2,453 UCs amounting to ₹ 55,405.09 crore were due. Major 10 defaulting departments which have not submitted UCs are:-

Table-2.1: Major defaulting departments

Sl. No.	Departments	No of UCs	Amount	Percentage to Total
1.	Education Department	428	14,864.16	26.83
2.	Panchayati Raj Department	260	13,073.14	23.60
3.	Rural Development Department	75	6,579.49	11.88
4.	Urban Development and Housing Department	622	6,412.02	11.57
5.	Social Welfare Department	140	4,512.65	8.14
6.	SC and ST Welfare Department	64	2,035.36	3.67
7.	Disaster Management Department	230	2,028.70	3.66
8.	Agriculture Department	112	1,698.96	3.07
9.	Planning Department	49	1,006.34	1.82
10.	BC/MBC Welfare Department	33	920.84	1.66

(Source: VLC data base)

UCs outstanding beyond the specified period indicates absence of assurance on utilisation of the grants for intended purposes and within the stipulated time period.

(vi) Transfer of Funds to Personal Deposit (PD) Accounts

The State Government is authorised to open PD Accounts to transfer funds from the Consolidated Fund. These Accounts shall only be used in 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 five consecutive financial years (including the financial year in which the money was withdrawn) back to the Consolidated Fund by reduction of expenditure to the concerned service head.

Of the 75 treasuries which have furnished information regarding PD Accounts, 56 treasuries maintain PD Accounts and the remaining 19 treasuries have intimated that there are no PD Accounts with them. During 2017-18 nine Treasuries had reported a balance of ₹ 65.77 crore lying unspent for five consecutive years in Nine PD Accounts (**Annexure-D**). None of these Treasury Officers have furnished information regarding amounts lying in these PD Accounts unspent for five consecutive Financial years during 2018-19.

175 PD Accounts existed in Bihar as on 31 March 2019. In terms of Bihar Government Letter No 11262 dated 5.10.2010, Personal Deposit Accounts which have not been operated for a continuous period of three years are to be closed. Contrary to the above instructions of the Government, 95 PD Accounts having balance of ₹ 27.73 crore, which were in-operative over the last three years were not closed (**Annexure-E**). Out of these 95 PD Accounts 90 PD Accounts have zero balances.

As per Rule 353(b) of Bihar Treasury Code, 2011, the administrators of all local funds shall send to the Treasury Officer, certificate of acceptance of balances at the credit of the funds by the 30th April each year for the previous financial year, for forwarding them after verification to the Accountant General as early as possible. However, only 10 Treasuries have sent the certificate for 23 PD Accounts, received from Administrators, to the Principal Accountant General.

Details of 175 Personal Deposit Accounts received from 56 Treasuries are as under:

Table-3: Details of PD Accounts

(₹ in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
174	5,888.45	1	1,417.50	0	2,928.83	175	4,377.12*

Transactions (Cr/Dr) during the year are shown under column 'Addition during the year' and 'Closed during the year'.

* Difference of ₹ 6.05 crore with Statement 21 is under reconciliation.

(Source: Information provided by the Treasuries)

(vii) Incomplete Reconciliation of Receipts and Expenditure

In terms of Rule 475 of Bihar Financial Rules, all Controlling Officers are required to reconcile their receipts and expenditure with the Accountant General. Such reconciliation has been completed during 2018-19 only for an amount of ₹ 27,105.71 crore [18.57 per cent of total Revenue and Capital expenditure of ₹ 1,45,955.06 crore] and for ₹ 1,15,955.43 crore [87.98 per cent of total Revenue receipts of ₹ 1,31,793.45 crore].

(viii) Differences in Cash Balance

There was a difference of ₹ 47.39 crore (Debit) between the Cash Balance as on 31 March 2019 as worked out by the Accountant General and by the Reserve Bank of India (RBI). Such difference is mainly due to incorrect reporting of transactions and non-reconciliation by the Agency Banks. The difference is under reconciliation.

(ix) Implementation of Centrally Sponsored Schemes (State share) and State Schemes

The State Government provides funds to State/District level Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations, etc., for implementation of Centrally Sponsored Schemes (State share) and State Schemes. Since the funds are generally not being fully spent by the implementing agencies in the same financial year, these result in unspent balances remaining in the bank accounts of their implementing agencies at the end of the financial year. The aggregate amount of the unspent balances in the bank accounts of the implementing agencies which are kept outside Government accounts is not readily ascertainable by the State Government/Principal Accountant General. The expenditure of the Government as reflected in the Accounts to that extent is therefore, not complete.

4. Other Items

(i) (a) New Pension Scheme

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

During the year, ₹ 1,141.28 crore was credited under Head 8342-00-117-0001 which also includes ₹ 6.52 crore as interest credited by Government on the available balances not transferred to NSDL/Trustee Bank and ₹ 0.02 crore under Head 8011-00-106-0002. The State Government deposited only ₹ 1,081.26 crore to NSDL/Trustee Bank and failed to deposit ₹ 60.04 crore to NSDL/Trustee Bank collected on account of NPS during the year 2018-19. The total amount not deposited to NSDL/Trustee Bank as on 31 March 2019 was ₹ 188.32 crore (₹ 41.11 crore under Head 8011-00-106 and ₹ 147.21 crore under Head 8342-00-117).

(b) Liability under retirement benefits

The expenditure during the year on “Pension and Other Retirement benefits” to State Government employees recruited on or before 31 August 2005 was ₹ 15,460.21 crore excluding the expenditure on Government Contribution to Defined Contributory Pension Scheme (12.38 *per cent* of total revenue expenditure).

(ii) Apportionment of pension liabilities and other retirement benefits

In terms of the Eighth Schedule under Section 53 of the Bihar Reorganisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) upto 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States in the ratio of the number of employees. However, as per decision taken in the meeting chaired by the Secretary, Home Affairs with the Chief Secretaries of Government of Bihar and Government of Jharkhand on 18 June 2018, pension liabilities between the successor States shall be apportioned on the basis of population ratio i.e. 645.30:218.44.

Government of Bihar has received an amount of ₹ 1,493.95 crore out of total receivable amount of ₹ 1,507.74 crore upto 31 March 2017. Government of Bihar has raised claim of ₹ 296.73 crore for the year 2017-18 to Government of Jharkhand on 12 March 2019. Government of Bihar has not raised any demand on Jharkhand for the pension liability for 2018-19 as the final figures of expenditure are still under finalisation in both the States. Therefore the figures under the Major Head “0071” are understated to that extent.

(iii) Allocation of balances as a result of reorganisation of States

The Bihar Reorganisation Act 2000 provides for the manner in which balances appearing under Capital (MH 4059 to 5475), Loans and Advances (MH 6202 to 7615) and the balances under part-III Public Account (except Deposit with Reserve Bank) as on the date of bifurcation of the State i.e. 15 November 2000 were to be apportioned. Details of amounts to be bifurcated under the above heads have been given in **Appendix-XIII** of Finance Accounts Volume II. Government of Jharkhand has some objection on the proposed apportionment of some items which were verified and corrected by Accountant General (A&E), Bihar. The same has been sent to Government of Bihar for their concurrence on 13 December 2018. Concurrence of Government of Bihar on those items is awaited.

(iv) Loans and Advances

The Accountant General consolidates the data on Loans and Advances on the basis of the accounts submitted. These figures require confirmation from the Departments concerned.

Information provided in Statement 18 of the Finance Accounts (Volume II) 2018-19 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is provisional, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government is awaited, as is the confirmation from the State Government on the balances as on 31 March 2019. The confirmation of balances of individual loanees is also awaited from the State Government on loans for which detailed accounts are maintained by the Accountant General. This has been indicated in **Table-1 to Appendix-VII** of Finance Accounts (Volume II).

(v) Guarantees given by the Government

(a) Incomplete information: Guarantees extended by the State Government represent contingent liabilities on the Consolidated Fund of the State. Statement 20 of the Finance Accounts (Volume II) gives details of guarantees given by the State Government for repayment of loans etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year, and sums guaranteed outstanding at the end of the year. This is incomplete since the State Government has not furnished the required information and has therefore not fulfilled the disclosure requirements of the Indian Government Accounting Standards (IGAS) 1. The total guarantees outstanding as on 31 March 2019 amounted to ₹ 5,501.86 crore (principal ₹ 5,397.88 crore; interest ₹ 103.98 crore) as per the Statement of Guarantees (Statement 9).

(b) Non-creation of Guarantee Redemption Fund: As per the recommendations of the 12th Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilised for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund will be operated outside the State Government account and administered by the Reserve Bank of India. Under the guidelines, the State Government is required to make minimum annual contribution of 0.5 *per cent* of outstanding guarantee at the beginning of year. The proceeds of the Fund are invested in Government of India securities and this does not form a part of the State Government cash balance.

The State Government has not created a Guarantee Redemption Fund as recommended by the 12th Finance Commission. The State was required to make a contribution of ₹ 26.73 crore (0.5 *per cent* of outstanding guarantee of ₹ 5,346.42 crore as on 1 April 2018), but has not made any contribution due to non-constitution of the Fund.

(vi) Investments

Details of Government investments in various Public Sector Undertakings, Government Companies, Joint Stock Companies, Co-operative Institutions and Rural Banks, etc., are depicted in Statement 19 of the Finance Accounts (Volume II). Since these figures have not been reconciled by the concerned State Public Sector Undertakings and Financial Institutions and confirmed by respective Departments, the information furnished in these accounts is provisional.

(vii) Reserve Funds and Deposits

(a) Interest bearing Reserve Funds: There are two interest bearing Reserve Funds in the books of State Government having a balance of ₹ 0.94 lakh at the end of March 2019 details are in **Statement 21** of Finance accounts Volume II.

(b) Non-interest bearing Reserve Funds: There are six non-interest bearing funds in the books of State Government having a balance of ₹ 26.32 crore at the end of March 2019 details are in **Statement 21** of Finance accounts Volume II.

(c) Inoperative Reserve Funds: Reserve Funds valued at ₹ 26.32 crore have not been operated since 2001-02. Details are in **Annexure- F**.

(d) Less discharge of interest liabilities: The interest liabilities in respect of Reserve Funds bearing interest and Deposits bearing interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government is required to discharge. Government of Bihar has not discharged complete interest liabilities on the balances of such funds.

Table-4: Details of balances under Reserve Funds and Deposits bearing interest

(₹ in crore)

Sector	Sub-sector	Rate of Interest	Balance at the beginning of 2018-19	Interest due	Interest Credited
J-Reserve Funds	(a) Reserve Funds Bearing Interest (including SDRF)	8.50 <i>per cent</i> (Two <i>per cent</i> above the repo rate 6.50 <i>per cent</i>)	0.00	0.00	0.00 ¹
K-Deposits and Advances	Deposits Bearing Interest (CPS)	8 <i>per cent</i> (Interest rate payable on balances in GPF)	128.28	10.26	6.52
Total				10.26	6.52

¹ ₹450.00 credited as interest against a requirement of ₹510.00 on the available balance of ₹6,000.00 in the fund.

(Source: Finance Accounts Vol.-II)

(e) Consolidated 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 of 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 set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market loans and not all outstanding liabilities. However the Fund was to be utilised for redemption of the outstanding liabilities of the Government commencing from the year 2014-15. The State Government has appropriated ₹ 783.88 crore (0.5 *per cent* of the outstanding liabilities of ₹ 1,56,776.77 crore as on 1 April 2018) for the financial year 2018-19.

(f) 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. The scheme also stipulates that accretions to the Fund together with the income earned on investment of the Fund should, till contrary instructions are issued by the Government of India, be invested in Central Government dated securities, Auctioned Treasury Bills, Interest earning deposits and certificates of deposits with Scheduled Commercial Banks. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government credited ₹ 271.50 crore (₹ 203.63 crore Central share and ₹ 67.87 crore State share) to the SDRF in 2018-19. The Central Government has also released ₹ 1,159.16 crore from NDRF in 2017-18 which was also been credited to SDRF in 2018-19. State Government has credited ₹ 450.00 as interest on the closing balance of ₹ 6,000.00 of SDRF during 2018-19. During the year, expenditure of ₹ 1,430.65 crore was incurred on natural calamities under Head 2245-05 leaving a balance of ₹ 78,850.00 in the fund as on 31 March 2019.

(g) Central Road Fund (CRF)

The accounting procedure relating to the CRF prescribes that the receipt of Grants-in-aid from the Government of India (booked by the State Government under Revenue Receipt Major Head 1601) is simultaneously transferred by way of Credit to the Public Account (under Major Head ‘8449 Other Deposits-103 Subvention from Central Road Fund’) through the Revenue Expenditure Major Head 3054. Expenditure incurred by the State Government on prescribed road works will first be accounted for under the relevant Revenue or Capital expenditure section (under Major Heads 3054 or 5054 as the case may be) and reimbursed out of the Fund as a deduct expenditure to the concerned Major Head of expenditure (Capital or Revenue, as the case may be).

The Government of Bihar received ₹ 101.49 crore during 2018-19 in Central Road Fund which was correctly booked to the Fund. During the year, ₹ 101.49 crore was credited to Major Head 8449 Other Deposits-103 Subvention from Central Road Fund and ₹ 101.49 crore debited to Major Head 8449 Other Deposits-103 Subvention from Central Road Fund leaving a balance of ₹ 84.26 crore in the fund as on 31 March 2019.

(viii) Suspense and Remittance Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of the major suspense and remittance heads (under Major Head 8658 and 8782) to the end of last three years is indicated in **Annexure- G**.

(ix) Advance from Contingency Fund

The State Legislature is authorised by law to establish a Contingency Fund in the nature of an imprest in terms of Article 267(2) of the Constitution. The corpus of the Bihar Contingency Fund is ₹ 350 crore. However, in terms of the Bihar Contingency Fund (Amendment) Act, 2015, the State Government increased the corpus from ₹ 350 crore to ₹ 7,079.61 crore on temporary basis for the period 1 April 2018 to 30 March 2019. In terms of prescribed procedure, advances from the Contingency Fund are recouped during the year by debiting the concerned Major Head. Government of Bihar deviated from the prescribed procedure and booked the expenditure directly to the concerned Service Major Heads, at the outset.

Consequently, since there is no budget available under these Major Heads at that stage, there is excess of expenditure over the budget against these heads, which gets regularised only at the time of recoument. Further, since the booking is not routed through Major Head 8000 as required, the Pr. Accountant General (A&E) is unable to link the withdrawal and recoument to the Contingency Fund. The State Government sanctioned ₹ 4353.49 crore from contingency Fund and recouped this amount through Supplementary Budget.

(x) Rush of Receipts and Expenditure

State Government has received 77 *per cent* of its receipts (other than Grants-in-aid) in February and March 2019 only, whereas State Government has incurred 31 *per cent* of its total expenditure (Revenue and Capital) in February and March 2019 only. There

are 14 departments of the State Government who incurred more than 30 *per cent* of their total expenditure during the year 2018-19 in March 2019. Details are given in **Annexure- H**.

(xi) Adjustment of excess payment against write-off of Central Loans

In terms of Government of India's decision, on the recommendation of the 13th Finance Commission, Ministry of Finance (Department of Expenditure) vide Sanction Order No. 13/2011-12 dated 29 February 2012 write off Central Loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the Ministries (other than Ministry of Finance) outstanding as on 31 March 2010 and limited to current balance outstanding in the ledger of the Ministries. Repayment of loan and interest, if any, made by the State after 31 March 2010 against these written-off loans was to be adjusted against the repayment of the loans due from States against current loans from Ministry of Finance (Department of Expenditure), Government of India. State Government had made excess repayment of ₹ 11.52 crore (principal ₹ 5.30 crore, interest ₹ 6.22 crore), of which ₹ 3.47 crore (principal ₹ 1.25 crore, interest ₹ 2.22 crore) was adjusted by the Ministry of Finance in June 2013. Out of the balance of ₹ 8.05 crore (principal ₹ 4.05 crore, interest ₹ 4.00 crore) pending adjustment by the Ministry of Finance, the principal of ₹ 4.05 crore has led to adverse balance (net debit) and overstatement of Public Debt of the Government to that extent. However, Ministry of Finance vide its letter 45 dated 9.5.2019 has intimated that ₹ 3.20 crore has also been adjusted in 2018-19 details of which are awaited.

(xii) Interest liability on General Provident Fund (GPF)

State Government has not discharged interest liability on General Provident Fund completely as required.

Table-5: Details of balances under General Provident Fund

<i>(₹ in crore)</i>			
GPF Category	Balance at the beginning of 2018-19	Interest due	Interest Credited
General Provident Fund	10,136.27	810.90	407.37
All India Services Provident Fund	214.55	17.16	12.00
Total	10,350.82	828.06	419.37

(Source: VLC data base)

Less provision of Interest may lead to adverse balances in the fund.

(xiii) Ujwal DISCOM Assurance Yojana (UDAY)

Pursuant to the revival package for electricity distribution companies, the State Government took over the debt of the DISCOMs to the extent of ₹ 2,331.78 crore by issuing bonds of ₹ 1,554.52 crore in 2015-16 and ₹ 777.26 crore in the year 2016-17 to the participating lender banks, through Reserve Bank of India. The amount had been transferred to Distribution Companies as Subsidy in the year 2016-17. The State Government has paid an interest of ₹ 191.36 crore in 2018-19 on the Bonds issued under UDAY Scheme.

(xiv) Financial Assistance given to defaulting Government Companies

Government provided budgetary support (equity, loans, grants and subsidies) and accepted liability (guarantee) of ₹ 30,481.18 crore (Equity- ₹ 10,232.23 crore, Loan- ₹ 3,171.54 crore, Capital Grant- ₹ 2,410.12 crore, Guarantee- ₹ 6,753.21 crore and Subsidy- ₹ 7,914.08 crore) to 18 working State Public Sector Undertakings and 12 non-working Public Sector Undertakings during the period for which their accounts were in arrear as on 31 March 2019. These PSUs have not finalised their accounts for the last one to 42 years in violation of provisions of the Companies Act/Acts of the respective Statutory Corporations/ Public Sector Undertakings.

(xv) Disclosures under Bihar Fiscal Responsibility and Budget Management (BFRBM) Act, 2006

Targets fixed by the State Government in the BFRBM Act, 2006, read with the Bihar Fiscal Responsibility and Budget Management (Amendment) Act 2016, the ceilings fixed by the 14th Finance Commission, and the achievements as per the accounts of 2018-19 are given below:

Table-6: Details of Target *vis-a-vis* Achievements in terms of BFRBM Act, 2006

Sl. No.	Targets	Achievements
1	Attain Revenue Surplus in 2007-08 and maintain surplus thereafter.	The State Government achieved Revenue Surplus since year 2007-08. The Revenue Surplus (without UDAY) for the year 2018-19 stood at ₹ 7,088.01 crore (1.27 <i>per cent</i> of GSDP). However, It would be ₹ 6,896.65 crore (1.24 <i>per cent</i> of GSDP) if expenditure under UDAY is included.

Sl. No.	Targets	Achievements
2	Bring the Fiscal Deficit / Gross State Domestic Product (GSDP) * ratio to 3.00 <i>per cent</i> in 2011-12 and maintain this upto 2018-19.	The Fiscal Deficit (₹ 13,615.40 crore) was 2.44 <i>per cent</i> of GSDP during 2018-19 (without UDAY). However, It would be (₹ 13,806.76 crore) 2.48 <i>per cent</i> of GSDP during 2018-19 if expenditure under UDAY is included.
3	Bring Debt as <i>per cent</i> of Gross State Domestic Product (GSDP) in the financial year 2018-19 to 25.25 <i>per cent</i> .	Debt and outstanding liability (₹ 1,66,589.54 crore) (without UDAY) was 29.88 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2018-19. However, It would be (₹ 1,68,921.32 crore) 30.30 <i>per cent</i> of GSDP if borrowings under UDAY is considered.
4	Raise total Tax Revenue Collection as <i>per cent</i> of Gross State Domestic Product (GSDP) in the financial year 2018-19 to 20.78 <i>per cent</i> .	The total Tax Revenue Collection (₹ 1,03,011.27 crore) was 18.48 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2018-19.

*Source: Planning and Development Department (Economic and Statistics Directorate), Bihar letter No.रा०आ०(वि०)-04/2016/1040/पटना dated 13.08.2019.GSDP figures for Bihar assumed as ₹ 5,57,490 crore for the year 2018-19 adopted in NTA for FRBM target achievement calculation.

The State Government has however, not yet framed rules under the BFRBM Act.

(xvi) Compliance with Indian Government Accounting Standards formulated by GASAB:

The Indian Government Accounting Standards (IGASs) specify the disclosure requirements in financial statements of the Union and State Governments. Three IGASs have been notified by the Government of India. The status of compliance in respect of these IGASs is as under:

IGAS- I- Guarantees given by the Government: Requirements regarding disclosure in the Finance Accounts have been complied with. Statement 9 and 20 of the Finance Accounts show the details of Guarantees given by the State Government.

IGAS-2- Accounting and Classification of Grants-in-Aid: Requirements regarding Accounting and Classification of Grants-in-aid received or given by the State Government have been met. Statement 10 is prepared as per the requirements of IGAS-2.

IGAS-3 Loans and Advances made by the Government: Required disclosures are made in Finance Accounts. Statement 7 and 18 are prepared as per the requirements of IGAS-3. However, disclosure regarding 'Repayment in arrears

from other Loanee Entities’, ‘Write-off of irrecoverable loans and advances’ and ‘Cases of a loan having been sanctioned as Loan in Perpetuity’ could not be made as these information were not provided by the State Government.

(xvii) Impact of incorrect/ inadequate accounting on Revenue Surplus and Fiscal Deficit

Impact on Revenue Surplus and Fiscal Deficit of the State Government consequent to the incorrect / inadequate accounting (details given in preceding paragraphs) is given below:-

Table-7: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Paragraph no.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
4 (vii) (d)	Less credit of interest on interest bearing Reserve Funds and Deposits	3.74			3.74
4(xii)	Less adjustment of Interest on General Provident Fund (GPF)	408.69			408.69
Total (net)		Overstatement 412.43		Understatement 412.43	

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(a) Periodical Adjustments

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	Adjustment of State Disaster Response Fund (SDRF)	2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	1,430.66	Contribution to State Disaster Response Fund of Bihar
		2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	(-)1,430.65	Expenditure initially met from MH-2245 has been recouped from MH-8121-SDRF
2	Adjustment of Interest on General Provident Fund (State)	2049-Interest Payments	8009-State Provident Funds	407.37	Adjustment of amount of interest accumulated on General Provident Fund
		2049- Interest Payments	8009- State Provident Funds	12.00	Adjustment of amount of interest accumulated on All India Services Provident Fund
3	Adjustment of Interest on Group Insurance (State)	2049- Interest Payments	8011- Insurance and Pension Funds	390.77	Adjustment of amount of interest accumulated on State Government Employees Group Insurance Scheme
4	Appropriation for reduction or avoidance of Debt	2048- Appropriation for reduction or avoidance of Debt	8222-Sinking Funds	783.88	Sinking Fund Annual Contribution
Total				1,594.03	

(Source: VLC Data base)

Annexure- A
(Refer Para 1(ii) of Notes to Accounts)
Book Adjustments

(b) Other Adjustments

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
1	Direction	2043- Collection Charges under State Goods and Services Tax	8448-Deposits of Local Funds	1.70
2	Repair and Maintenance of Police Buildings by Bihar Police Buildings Construction Corporation	2055-Police	8448-Deposits of Local Funds	30.00
3	National Scheme for Modernisation of Police & other Force	2055-Police	8448-Deposits of Local Funds	1.82
4	Strengthening and upgradation of Police Administration	2055-Police	8448-Deposits of Local Funds	7.04
5	Consolidated Payment to Block Teachers and Physical Teachers	2202-General Education	8342-Other Deposits	7.48
6	Consolidated Payment to Block Teachers and Physical Teachers	2202-General Education	8448-Deposits of Local Funds	1.70
7	Chief Minister Boys Cycle Scheme	2202-General Education	8342-Other Deposits	1.03
8	Chief Minister Girls Cycle Scheme	2202-General Education	8342-Other Deposits	1.20
9	Other Schools	2202-General Education	8342-Other Deposits	3.69
10	Consolidated Grant to Zila Parishad Secondary Teachers	2202-General Education	8448-Deposits of Local Funds	1.35
11	Development of State Universities	2202-General Education	8448-Deposits of Local Funds	70.56
12	Maulana Mazharul Haque Arbi Persian University	2202-General Education	8448-Deposits of Local Funds	1.71
13	Bihar State Education Finance Corporation	2202-General Education	8448-Deposits of Local Funds	16.00
14	National Health Mission including National Rural Health Mission	2210-Medical and Public Health	8448-Deposits of Local Funds	1961.37
15	Indira Gandhi Institute of Medical Sciences, Patna	2210-Medical and Public Health	8448-Deposits of Local Funds	230.00
16	Chief Minister drinking water Determination Plan (Non quality Effected Area)	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	499.23

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
17	Grants-in-aid to Local Bodies for supply of drinking water	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	16.29
18	Grants-in-aid to Municipal Councils for supply of drinking water	2215-Water Supply and Sanitation	8342-Other Deposits	3.65
19	Grants-in-aid to Municipal Councils for supply of drinking water	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	16.55
20	Grants-in-aid to Local Bodies for Sewerage and Drainage for Urban	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	22.71
21	Grants-in-aid to Local Bodies for Sewerage and Drainage for Urban	2215-Water Supply and Sanitation	8342-Other Deposits	10.00
22	Grants-in-aid to Urban Local Bodies for construction of drainage and sewerage	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	3.47
23	Civil amenities in Urban Areas	2217-Urban Development	8342-Other Deposits	9.53
24	Civil amenities in Urban Areas	2217-Urban Development	8448-Deposits of Local Funds	187.70
25	Beautification of lakes	2217-Urban Development	8448-Deposits of Local Funds	5.50
26	Land Acquisition	2217-Urban Development	8448-Deposits of Local Funds	12.14
27	Executive Officer of Municipalities	2217-Urban Development	8448-Deposits of Local Funds	1.97
28	Fixed allowances to elected representatives of Municipal Council	2217-Urban Development	8448-Deposits of Local Funds	1.52
29	Grants-in-aid to Municipal Council for Construction/ Renovation of Administrative and Technical Buildings	2217-Urban Development	8448-Deposits of Local Funds	2.02
30	Civil amenities in Civil Areas	2217-Urban Development	8342-Other Deposits	2.05
31	Civil amenities in Civil Areas	2217-Urban Development	8448-Deposits of Local Funds	44.84

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
32	Executive Officer of Municipalities	2217-Urban Development	8448-Deposits of Local Funds	4.99
33	Grants-in-aid to Municipal Council for construction / renovation of Administrative and Technical Buildings	2217-Urban Development	8448-Deposits of Local Funds	1.46
34	Grants-in-aid to Urban Local Bodies for Transport	2217-Urban Development	8342-Other Deposits	4.42
35	Grants-in-aid to Urban Local Bodies for Transport	2217-Urban Development	8448-Deposits of Local Funds	77.46
36	Regarding Urban Basic Infrastructure	2217-Urban Development	8448-Deposits of Local Funds	1.08
37	Grants-in-aid to Urban Local Bodies for Transport	2217-Urban Development	8342-Other Deposits	7.47
38	Grants-in-aid to Urban Local Bodies for Transport	2217-Urban Development	8448-Deposits of Local Funds	103.99
39	Regarding Jawaharlal Nehru National Urban Renewal Mission Project	2217-Urban Development	8448-Deposits of Local Funds	1.04
40	Grants-in-aid to Urban Local Bodies for Transport	2217-Urban Development	8448-Deposits of Local Funds	5.09
41	Engineering Cell	2217-Urban Development	8448-Deposits of Local Funds	1.50
42	Grants in the light of Professional Tax	2217-Urban Development	8342-Other Deposits	3.97
43	Grants in the light of Professional Tax	2217-Urban Development	8448-Deposits of Local Funds	13.95
44	Grants-in-aid to Municipal Corporations for payment of arrear Electricity bills	2217-Urban Development	8448-Deposits of Local Funds	74.08
45	Grants-in-aid to Municipal Corporations for primary works in the light of recommendation of Finance Commission	2217-Urban Development	8342-Other Deposits	15.99
46	Grants-in-aid to Municipal Councils for primary works in the light of recommendation of Finance Commission	2217-Urban Development	8342-Other Deposits	16.21

Annexure- A*(Refer Para 1(ii) of Notes to Accounts)***Book Adjustments****(b) Other Adjustments contd...***(₹ in crore)*

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
47	Grants-in-aid to Nagar Panchayats for primary works in the light of recommendation of Finance Commission	2217- Urban Development	8342-Other Deposits	10.94
48	Grants-in-aid to Municipal Corporations for primary works in the light of recommendation of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	132.95
49	Grants-in-aid to Municipal Councils for primary works in the light of recommendation of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	97.74
50	Grants-in-aid to Nagar Panchayats for primary works in the light of recommendation of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	56.56
51	Grants-in-aid to Municipal Corporations in the light of recommendation of State Finance Commission	2217-Urban Development	8342-Other Deposits	54.33
52	Grants-in-aid to Municipal Corporations in the light of recommendation of State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	336.59
53	Grants-in-aid to Municipal Councils in the light of recommendation of State Finance Commission	2217-Urban Development	8342-Other Deposits	16.95
54	Grants-in-aid to Municipal Councils in the light of recommendation of State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	218.63
55	Grants in the light of Professional Tax	2217-Urban Development	8342-Other Deposits	1.25
56	Grants in the light of Professional Tax	2217-Urban Development	8448-Deposits of Local Funds	6.18
57	Grants-in-aid to Nagar Panchayats in the light of recommendation of State Finance Commission	2217-Urban Development	8342-Other Deposits	9.39

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
58	Grants-in-aid to Nagar Panchayats in the light of recommendation of State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	138.33
59	Development of Mahadalits	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	305.00
60	Education	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8342-Other Deposits	1.51
61	Education	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	2.49
62	Bihar Skill Development Mission	2230-Labour, Employment and Skill Development	8448-Deposits of Local Funds	319.75
63	For divination	2235-Social Security and Welfare	8448-Deposits of Local Funds	8.96
64	Uniform Scheme for Children of Anganbari Centres	2235-Social Security and Welfare	8342-Other Deposits	3.09
65	Relief on Humanity Ground	2235-Social Security and Welfare	8448-Deposits of Local Funds	5.78
66	Mukhya Mantri Nishchay Swayam Sahayata Yojana	2235-Social Security and Welfare	8448-Deposits of Local Funds	261.58
67	Other works grant for Agricultural Department (Agricultural input)	2245-Relief on account of Natural Calamities	8448-Deposits of Local Funds	1115.00
68	National e-Governance Plan-Agriculture	2401-Crop Husbandry	8448-Deposits of Local Funds	3.21

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
69	Extension of quality seed farms- Expenditure on farming	2401-Crop Husbandry	8448-Deposits of Local Funds	23.82
70	Agriculture Innovation Incentive	2401-Crop Husbandry	8448-Deposits of Local Funds	3.12
71	Emergency scheme for Flood and Drought	2401-Crop Husbandry	8448-Deposits of Local Funds	249.00
72	National Agriculture Extension and Technology Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	26.16
73	Pradhan Mantri Krishi Sinchai Yojana	2401-Crop Husbandry	8448-Deposits of Local Funds	30.08
74	Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	2401-Crop Husbandry	8448-Deposits of Local Funds	2.89
75	Horticulture Development Scheme	2401-Crop Husbandry	8448-Deposits of Local Funds	40.79
76	Emergency Scheme for Flood/Drought	2401-Crop Husbandry	8448-Deposits of Local Funds	51.00
77	Horticulture Development Scheme	2401-Crop Husbandry	8448-Deposits of Local Funds	7.86
78	National Agriculture Extension and Technology Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	5.04
79	National Horticulture Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	10.17
80	Seed Production Programme	2401-Crop Husbandry	8448-Deposits of Local Funds	4.59
81	Sub Mission on Agriculture Mechanisation	2401-Crop Husbandry	8448-Deposits of Local Funds	32.18
82	Integrated Watershed Management Programme (IWMP)	2402-Soil and Water Conservation	8448-Deposits of Local Funds	60.43
83	Land Conservation Work	2402-Soil and Water Conservation	8448-Deposits of Local Funds	49.50
84	Inter-state transportation of Food Grains under N.F.S.A and fair Price Shop Dealers margin	2408-Food Storage and Warehousing	8448-Deposits of Local Funds	356.47

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
85	Contribution to District Councils in the light of recommendation of State Finance Commission	2515-Other Rural Development Programmes	8342-Other Deposits	18.95
86	Contribution to District Councils in the light of recommendation of State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	264.86
87	Fixed allowances to elected representatives of District Council	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	2.16
88	Contribution to Block Panchayats in the light of recommendation of State Finance Commission	2515-Other Rural Development Programmes	8342-Other Deposits	4.86
89	Contribution to Block Panchayats in the light of recommendation of State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	128.38
90	Fixed allowances to elected representatives of Panchayat Samiti	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	12.82
91	Contribution of Gram Kachahari in the Light of State Finance commission.	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	2.11
92	Fixed allowances to elected representatives of Gram Kutchery	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	1.40
93	Fixed allowances to elected representatives of Gram Panchayats	2515-Other Rural Development Programmes	8342-Other Deposits	1.09
94	Fixed allowances to elected representatives of Gram Panchayats	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	55.83
95	Fixed allowances to elected representatives of Gram Panchayats	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	11.74
96	Fixed allowances to elected representatives of Panchayat Samiti	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	3.83

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
97	Bihar Rural Road Development Agency	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	10.00
98	Pradhanmantri Krishi Sinchai Yojna.	2705-Command Area Development	8448-Deposits of Local Funds	56.66
99	Mukhya Mantri Nischaya Vidyut Sambandh Yojana	2801-Power	8448-Deposits of Local Funds	560.00
100	Udyog Mitra	2851-Village and Small Industries	8448-Deposits of Local Funds	1.40
101	Development of Handicraft	2851-Village and Small Industries	8448-Deposits of Local Funds	9.20
102	State Data Centre	2852-Industries	8448-Deposits of Local Funds	8.07
103	Offices of Investment Commissioner	2852-Industries	8448-Deposits of Local Funds	2.22
104	Creation, Development and Maintenance of other Basic Infrastructure for promotion of Business, Commerce and Industry- Bihar Business Development Fund	2852-Industries	8448-Deposits of Local Funds	72.38
105	Establishment of Central Institute of Plastic Engineering and Technology	2852-Industries	8448-Deposits of Local Funds	2.00
106	Establishment of Entrepreneurs Development Scheme	2852-Industries	8448-Deposits of Local Funds	25.65
107	Tourist Centre	3452-Tourism	8448-Deposits of Local Funds	8.01
108	Fully Computerisation of Targeted Public Distribution System	3456-Civil Supplies	8448-Deposits of Local Funds	31.75
109	National Food Security Mission	3456-Civil Supplies	8448-Deposits of Local Funds	631.78
110	Payment of Cess to District Councils on the basis of annual evaluation of land	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	8448-Deposits of Local Funds	2.68

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
111	Land Acquisition for Police Station/Chouki	4055-Capital Outlay on Police	8443-Civil Deposits	1.83
112	Land Acquisition for Police Station/Chouki	4055-Capital Outlay on Police	8448-Deposits of Local Funds	5.99
113	Construction and Maintenance of Police Buildings	4055-Capital Outlay on Police	8448-Deposits of Local Funds	386.92
114	National Scheme for modernisation of Police and other forces	4055-Capital Outlay on Police	8448-Deposits of Local Funds	27.89
115	Agriculture Office Building	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	17.91
116	Building	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	12.46
117	Building of Finance Department	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	2.15
118	Agriculture Office Building	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	2.38
119	Building for Scheduled Castes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	232.86
120	Building for Scheduled Tribes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	146.95
121	Cultural Structure	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	75.04
122	Rashtriya Krishi Vikas Yojana (RKVY) (ACA) (for Building of Animal & Fisheries Resources Department)	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	9.32
123	Scheme for Development of Scheduled Castes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	8.41
124	Stadium and Sports Structure	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	50.04
125	Construction and Renovation of Buildings of Residential School and Hostel of Backward Classes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	71.85

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
126	Development of Infrastructure Facilities for Judiciary including Gram Courts	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	74.69
127	Multi Sectoral Development Programme for Minorities	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	3.11
128	Bihar Fire-brigade Service for Building Construction	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	3.17
129	Chief Minister Area Development Programme	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	774.93
130	Construction of Office Building of Regional/District/Subdivision Probation Office to State	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	5.00
131	Construction of building of Home Guard	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	10.00
132	Chief Minister Area Development Scheme	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	195.35
133	Building construction of Government and Government recognised Secondary Schools	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	107.19
134	Building of Government High School	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	27.27
135	State Research and Training Institute Building (EAP)	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	210.00

Annexure- A*(Refer Para 1(ii) of Notes to Accounts)***Book Adjustments****(b) Other Adjustments contd...***(₹ in crore)*

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
136	Opening Government Colleges	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	20.00
137	Jagjivan Ram Parliamentary Studies and Political Research Institute, Patna.	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	2.35
138	Building Construction of Government and Government Recognised Secondary School	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	53.04
139	Construction and Renovation of District and Sub-divisional Hospital Building	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	33.00
140	Construction of Mental Sanitation Koilwar Hospital Building	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	20.00
141	Indira Gandhi Institute of Cardiology, Patna	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	5.00
142	Medical College Hospital	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	6.48
143	Construction of Buildings of Health Sub center / Additional Primary Health Sub center.	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	62.52
144	Construction and Renovation of Referral Primary Health Centre and Additional Primary Health Centre	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	35.00
145	For new Medical College and Para Medical Institution	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	121.00
146	Health and Public Education in Human Resources	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	160.00

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
147	Auxiliary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	125.00
148	B.S.C. Nursing College (Nischaya)	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	120.00
149	Dental College and Hospital	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	25.00
150	Medical College	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	310.00
151	Bihar Medical Services and Infrastructure Corporation Ltd.	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	50.00
152	National Rural Drinking Water Programme	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	486.49
153	Rural Water Supply Scheme (Tube wells, Wells and Hand pumps)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	14.00
154	Rural Water Supply and Sanitation Program (RWSS-LIS)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	50.00
155	Chief Minister drinking water Determination Plan (Quality Effected Area)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	1,099.00
156	Development of infrastructure facilities for Judiciary Gram courts	4216-Capital Outlay on Housing	8448-Deposits of Local Funds	16.77
157	Judges Residence (Law Department)	4216-Capital Outlay on Housing	8448-Deposits of Local Funds	8.00
158	Construction of hostel for minorities boys and girls (Minorities Welfare Department)	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	1.19

Annexure- A
(Refer Para 1(ii) of Notes to Accounts)
Book Adjustments

(b) Other Adjustments contd...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
159	Establishment of Buildings of Agriculture Office	4401-Capital Outlay on Crop Husbandry	8448-Deposits of Local Funds	46.76
160	Chief minister village Connectivity plan (NDB)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	101.00
161	Minimum Needs Programme	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	10.00
162	Mukhya Mantri Gram Sampark Yojana (World Bank Aided)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	500.00
163	Mukhya Mantri Gram Sampark Yojana	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	1,719.36
164	Pradhan Manti Gram Sadak Yojana (PMGSY)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	100.00
165	Rural Development Projects (NABARD Aided Scheme)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	459.31
166	Bihar State Power (Holding) Company Ltd.	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	430.26
167	Project of Bihar State Power Transmission Company Ltd. (BSPTCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	211.00
168	Project of North Bihar Power Distribution Company Ltd. (NBPDC)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	845.77
169	Project of South Bihar Power Distribution Company Ltd. (SBPDCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	600.00
170	Bihar State Power Transmission Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	288.54

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments Concl...

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
171	Bihar State Wide Area Network (SWAN)	4859-Capital Outlay on Telecommunication and Electronic Industries	8448-Deposits of Local Funds	46.00
172	Bridge	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	250.00
173	Bridge (NABARD)	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	500.00
174	Central Road Fund	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	75.00
175	Major Roads	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	221.72
176	Road (Asian Development Bank Aided)	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	1,481.00
177	Prime Minister Gram Sadak Project- Related Roads Project for Left Wing Extremism effected area	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	384.91
178	Patna Metro Rail Corporation Limited	5075-Capital Outlay on other Transport Services	8448-Deposits of Local Funds	3.00
179	Development of Tourism Structures	5452-Capital Outlay on Tourism	8448-Deposits of Local Funds	41.45

(Source: VLC Data base)

Annexure- B

(Refer Para 3(ii) of Notes to Accounts)

(a) Transactions under Minor Head 800 - 'Other Receipts'

(₹ in crore)

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

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

(Source: VLC Data base)

Annexure- B

(Refer Para 3(ii) of Notes to Accounts)

(b) Transactions under Minor Head 800 - 'Other Expenditure'

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Expenditure	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure
1	2250	Other Social Services	4.55	5.04	110.77 [#]
2	2406	Forestry and Wild Life	314.77	111.18	35.32

[#] Includes accounting recoveries to the extent of ₹ 0.49 crore. Hence the percentage is more than 100.

(Source: VLC Data base)

Annexure- C

(Refer Para 3(iv) of Notes to Accounts)

Unadjusted Temporary Advance/Imprest as on 31 March 2019

(₹ in crore)

Sl. No.	Name of the Department	Total amount of unadjusted Temporary advance and Imprest		
		Temporary advance	Imprest	Total
1	Building Construction	5.45	7.08	12.53
2	Irrigation	25.25	1.65	26.90
3	National Highways	0.78	0.09	0.87
4	Public Health Engineering	8.15	0.48	8.63
5	Road Construction	67.43	0.29	67.72
6	Rural Works	5.96	10.31	16.27
7	Local Area Engineering Organisation (LAEO)	59.48	5.33	64.81
8	Tube wells and Minor Irrigation	12.02	0.23	12.25
Total		184.52	25.46	209.98

(Source: Monthly Accounts of the Divisions)

Annexure- D*(Refer Para 3(vi) of Notes to Accounts)***Amount in PD Accounts lying unspent for more than five consecutive financial years as on 31 March 2019**

			<i>(₹in crore)</i>
Sl. No.	Treasury	Name of PD Account	Amount
1	Gaya	DLAO, Gaya	21.21
2	Begusarai	DLAO, Begusarai	16.33
3	Kaimur	DLAO, Kaimur	16.22
4	Muzaffarpur	DLAO, Muzaffarpur	4.94
5	Samastipur	DLAO, Samastipur	4.74
6	Sasaram	DLAO, Sasaram	1.16
7	Patna	DM, Patna	0.66
8	Jehanabad	DLAO, Jahanabad	0.30
9	Purnea	DLAO, Purnea	0.21
Total			65.77

(Source: Information provided by the Treasuries)

Annexure- E*(Refer Para 3(vi) of Notes to Accounts)***Details of in-operative Personal Deposit Accounts
as on 31 March 2019***(₹in crore)*

Sl. No.	Treasury	Name of Operator / Administrator	Amount
1	Araria	SDO, Araria	0.00
2	Aurangabad	SDO, Aurangabad	0.00
3	Aurangabad	District Minority Welfare Officer, Aurangabad	0.00
4	Bagaha	SDO, Bagaha	0.00
5	Banka	DM, Banka	25.30
6	Banka	SDO, Banka	0.00
7	Banka	District Minority Welfare Officer, Banka	0.00
8	Barh	SDO, Barh	0.00
9	Barsoi	SDO, Barsoi	0.00
10	Begusarai	SDO Begusarai	0.00
11	Begusarai	SDO Manjhaul	0.00
12	Begusarai	SDO Ballia	0.00
13	Begusarai	SDO Bakhri	0.00
14	Begusarai	District Minority Welfare Officer, Begusarai	0.00
15	Benipur	SDO, Benipur	0.00
16	Bettiah	DM, Bettiah	0.00
17	Bettiah	SDO, Bettiah	0.00
18	Bettiah	District Minority Welfare Officer, Bettiah	0.00
19	Bhagalpur	SDO sadar, Bhagalpur	0.00
20	Bhagalpur	SDO, Kahalgaon	0.00
21	Bhojpur	DM, Bhojpur	0.20
22	Bhojpur	SDO, Arrah	0.00
23	Birpur	SDO, Birpur	0.00
24	Buxar	SDO, Buxar	0.00
25	Buxar	District Minority Welfare Officer, Buxar	0.00
26	Danapur	SDO, Danapur	0.00
27	Danapur	SDO, Paliganj	0.00
28	Darbhanga	SDO, Sadar Darbhanga	0.00
29	Darbhanga	DM, Darbhanga	0.00
30	Daudnagar	SDO, Daudnagar	0.00
31	Forbisganj	SDO, Forbisganj	0.00
32	Jahanabad	SDO, Jehanabad	0.00
33	Jahanabad	District Minority Welfare Officer, Jahanabad	0.00

Annexure- E*(Refer Para 3(vi) of Notes to Accounts)***Details of in-operative Personal Deposit Accounts
as on 31 March 2019 contd...***(₹ in crore)*

Sl. No.	Treasury	Name of Operator / Administrator	Amount
34	Jamui	DM, Jamui	0.00
35	Jamui	SDO, Jamui	0.00
36	Jamui	District Minority Welfare Officer, Jamui	0.00
37	Jhanjharpur	SDO, Jhanjharpur	0.00
38	Jhanjharpur	SDO, Phulpras	0.00
39	Kaimur	District Minority Welfare Officer, Kaimur	0.00
40	Katihar	DDC, Katihar	1.50
41	Katihar	SDO, Katihar	0.00
42	Katihar	SDO, Manihari	0.00
43	Katihar	District Minority Welfare Officer, Katihar	0.00
44	Khagaria	District Minority Welfare Officer, Khagaria	0.00
45	Kishanganj	SDO, Kishanganj	0.00
46	Lakhisarai	DM, Lakhisarai	0.00
47	Lakhisarai	SDO, Lakhisarai	0.00
48	Lakhisarai	District Minority Welfare Officer, Lakhisarai	0.00
48	Madhepura	District Minority Welfare Officer, Madhepura	0.00
50	Madhubani	DM, Madhubani	0.00
51	Madhubani	SDO, Madhubani	0.00
52	Madhubani	District Minority Welfare Officer, Madhubani	0.00
53	Motihari	DM, Motihari	0.00
54	Munger	DM, Munger	0.00
55	Munger	District Minority Welfare Officer, Munger	0.00
56	Muzaffarpur	District Minority Welfare Officer, Muzaffarpur	0.00
57	Nalanda	District Minority Welfare Officer, Nalanda	0.00
58	Narkatiaganj	S.D.O., Narkatiaganj	0.00
59	Nawada	DM, Nawada	0.00
60	Nawada	SDO, Nawada	0.00
61	Nawada	SDO, Rajauli	0.00
62	Nawada	District Minority Welfare Officer, Nawada	0.00
63	Nirmali	SDO, Nirmali	0.00
64	Patna	DM Patna	0.66
65	Patna	SDO, Patna	0.00

Annexure- E

(Refer Para 3(vi) of Notes to Accounts)

Details of in-operative Personal Deposit Accounts as on 31 March 2019 conclud..

(₹ in crore)

Sl. No.	Treasury	Name of Operator / Administrator	Amount
66	Patna City	SDO, Patna City	0.00
67	Rohtas	DM, Rohtas Sasaram	0.00
68	Rohtas	SDO, Bikramganj	0.00
69	Rohtas	SDO, Sasaram	0.00
70	Rohtas	District Minority Welfare Officer, Rohtas	0.00
71	Saharsa	DM, Saharsa	0.00
72	Saharsa	SDO, Saharsa	0.00
73	Saharsa	District Minority Welfare Officer, Saharsa,	0.00
74	Saran	SDO, Marhowrah	0.00
75	Saran	District Minority Welfare Officer, Saran	0.00
76	Sheikhpura	DM, Sheikhpura	0.00
77	Sheikhpura	SDO, Sheikhpura	0.00
78	Sheikhpura	District Minority Welfare Officer, Sheikhpura	0.00
79	Sheohar	SDO, Sheohar	0.00
80	Sheohar	District Minority Welfare Officer, Sheohar	0.00
81	Sherghati	SDO Sherghati	0.00
82	Sitamarhi	DM Sitamarhi	0.00
83	Sitamarhi	SDO, Sitamarhi	0.00
84	Sitamarhi	SDO, Belsand	0.00
85	Sitamarhi	District Minority Welfare Officer, Sitamarhi	0.00
86	Siwan	DM, Siwan	0.00
87	Siwan	SDO, Siwan	0.00
88	Siwan	SDO, Maharajganj	0.00
89	Siwan	District Minority Welfare Officer, Siwan	0.00
90	Supaul	District Minority Welfare Officer, Supaul	0.00
91	Teghra	SDO, Teghra	0.00
92	Vaishali	DM, Vaishali	0.07
93	Vaishali	SDO, Mahnar	0.00
94	Vaishali	SDO, Hajipur	0.00
95	Vaishali	District Minority Welfare Officer, Vaishali	0.00
Total			27.73

(Source: Information provided by the Treasuries)

Annexure- F

(Refer Para 4(vii)(a) of Notes to Accounts)

Information regarding in-operative Reserve Funds

(₹ in lakh)

Sl. No.	Major and Minor heads with nomenclature		No. of Reserve Fund	Balance as on 31 March 2019		Year of last transaction
1	8223	101- Famine Relief Fund	Not available	Cr.	33.98	*
		102- Famine Relief Fund Investment Account	Not available	Dr.	9.61	*
2	8229	101- Development Funds for Educational Purposes	Not available	Cr.	0.54	*
3	8235	101-General Reserve Funds for Government Commercial Departments/Undertakings	Not available	Cr.	314.41	2001-02
		102-Zamindari Abolition Fund	Not available	Cr.	206.55	*
		200- Other Funds	Not available	Cr.	2,085.99	2001-02
Grand Total				Cr.	2,631.86	

* Inherited figure from undivided Bihar. Since 15 November 2000 no transaction took place.

(Source: VLC Data base)

Annexure- G

(Refer Para 4(viii) of Notes to Accounts)

Suspense and Remittance Balances

(₹ in crore)

Name of Minor Head	2016-17		2017-18		2018-19	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-101 - Pay and Accounts Office Suspense	296.05	0.00	335.27	0.00	314.56	0.00
Net	(Dr) 296.05		(Dr) 335.27		(Dr) 314.56	
8658-102 - Suspense Accounts (Civil)	4,673.39	297.35	4,059.01	309.73	4,408.94	452.87
Net	(Dr) 4,376.04		(Dr) 3,749.28		(Dr) 3,956.07	
8658-110 - Reserve Bank Suspense- Central Accounts Office	1,265.00	894.60	1,276.72	894.62	1,280.04	894.61
Net	(Dr) 370.40		(Dr) 382.10		(Dr) 385.43	
8782-102- Public Works Remittances	1,18,943.96	1,18,827.32	16,469.13	15,520.08	16,746.56	15,838.27
Net	(Dr) 116.64		(Dr) 949.05		(Dr) 908.29	
8782-103-Forest Remittance	2,535.84	2,318.34	2,779.39	2,535.37	3,146.33	2,937.60
Net	(Dr) 217.50		(Dr) 244.02		(Dr) 208.73	

(Source: VLC Data base)

Annexure- H

(Refer Para 4(x) of Notes to Accounts)

Rush of Expenditure

(₹ in crore)

Grant No.	Description	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total	During March 2019	Percentage of expenditure in March 2019 w.r.t. total expenditure of 2018-19
01	Agriculture Department	49.96	360.45	408.41	1,375.99	2,194.81	869.84	39.63
03	Building Construction Department	78.12	448.03	365.74	2,342.05	3,233.94	1,425.04	44.07
04	Cabinet Secretariat Department	22.90	45.00	37.91	128.86	234.67	104.79	44.65
06	Election Department	3.80	13.36	16.84	81.46	115.46	59.73	51.73
09	Co-operative Department	25.39	515.89	36.62	901.43	1,479.33	815.13	55.10
10	Energy Department	1,421.14	3,662.42	1,532.87	5,501.48	12,117.91	3,976.99	32.82
19	Environment and Forest Department	16.81	50.29	56.64	226.26	350.00	181.60	51.89
25	Information Technology Department	0.54	12.04	18.79	141.38	172.75	84.00	48.63
41	Road Construction Department	246.35	1,650.80	976.65	3,611.43	6,485.23	2,028.26	31.28
43	Science and Technology Department	21.35	28.95	43.01	156.78	250.09	87.11	34.83
45	Sugar Industries Department	7.38	16.42	31.10	114.56	169.46	76.49	45.14
47	Transport Department	6.90	10.83	24.07	1,120.40	1,162.20	1,063.32	91.49
48	Urban Development and Housing Department	53.43	684.09	705.25	1,857.25	3,300.02	1,031.67	31.26
50	Minor Water Resource Department	35.30	67.92	108.84	392.38	604.44	347.91	57.56

(Source: VLC Data base)

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