



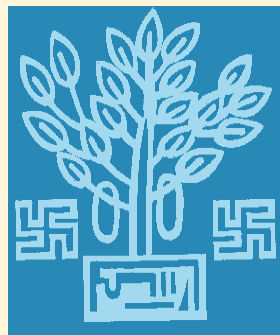
सत्यमेव जयते

**State Finances Audit Report of the
Comptroller and Auditor General of India
For the year ended 31 March 2019**



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Bihar
Report No. 3 of the year 2020

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Comptroller and Auditor General of India**

For the year ended 31 March 2019

Government of Bihar
Report No. 3 of the year 2020

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PREFACE

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

This Report intends to assess the financial performance of the State during 2018-19 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report also analyses the financial performance against the targets envisaged by the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2016, the Finance Commission (FC) Reports, Rules and Codes meant for management of Government function and the Budget Estimates of 2018-19. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of the Bihar Government's fiscal position as on 31 March 2019. It provides an insight into deficit management of Government, trends in revenue and capital expenditure, contingent issues, committed and obligatory expenditure, debt, investment and borrowing patterns.

Chapter-II examines the budgetary control, expenditure controls and its accounting thereon. It is based on the audit of Appropriation Accounts and gives Grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

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

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Fiscal situation of the State

Revenue receipts, revenue expenditure and capital expenditure have increased in 2018-19 as compared to 2014-15. There was decrease in capital expenditure as compared to 2017-18. After accounting for inflation (at constant price), the rate of growth increased in revenue expenditure and decrease in revenue receipts and capital expenditure in 2018-19 as compared to that of 2014-15. In comparison to 2017-18, there was increase in rate of growth in revenue receipt and revenue expenditure. The rate of growth of capital expenditure, in particular, was significantly lower than previous year.

(Paragraph 1.1.1)

The State has achieved the target of fiscal deficit and revenue surplus but not the ratio of outstanding debt to GSDP as envisaged in XIV FC and Mid-term fiscal policy under BFRBM Act. Further, the State has achieved the target of ratio of outstanding debt to GSDP with respect to budget estimates of 2018-19 but not of revenue surplus and fiscal deficit.

(Paragraph 1.1.2)

The primary deficit of the state has decreased from ₹ 5,050 crore in 2014-15 to ₹ 3,736 crore in 2018-19. During 2018-19, the fiscal deficit and primary deficit decreased by three *per cent* and 29 *per cent* respectively with respect to 2017-18.

(Paragraph 1.2.2)

Trends in Deficits

During the year, the revenue surplus decreased by ₹ 7,926 crore whereas fiscal deficit decreased by ₹ 498 crore. The ratio of fiscal deficit to GSDP was 2.48 *per cent* which is well within limit prescribed in BFRBM Act and FFC, by the State Government for the year 2018-19.

(Paragraph 1.1.2 & 1.2.3)

Resource Mobilisation

Revenue receipts in 2018-19 grew by ₹ 14,347 crore (12.22 *per cent*) over 2017-18, but were lower than the budget estimates by ₹ 26,257 crore (16.61 *per cent*).

Revenue expenditure in 2018-19 increased by ₹ 22,273 crore (21.70 *per cent*) over 2017-18, but was lower than the budget estimates by ₹ 11,843 crore (8.66 *per cent*).

Capital expenditure in 2018-19 decreased by ₹ 7,849 crore (27.15 *per cent*) over 2017-18 and was lower than the budget estimates by ₹ 11,359 crore (35.04 *per cent*).

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

(Paragraphs 1.1.1 and 1.2.4)

Grants-in-aid from GoI

The decrease in grants-in-aid by ₹ 1,068.51 crore in 2018-19 over the previous year was mainly due to less receipts under Other Transfers/Grants to States/UTs with Legislature.

(Paragraph 1.3.2.4)

Committed expenditure

Committed expenditure of the Government under revenue head mainly consists of expenditure on salaries and wages (₹19,968.39 crore), pensions (₹16,027.75 crore), interest payments (₹10,071.14 crore) and subsidies (₹ 8,323.97 crore). Total committed expenditure (₹ 54,391.25 crore) constitutes a major component of revenue expenditure and consumed 70.15 per cent of the establishment and committed revenue expenditure (₹77,531.83 crore).

(Paragraph 1.4.3)

New Pension Scheme (NPS)

During the year 2018-19, ₹1,141.28 crore was credited to MH 8342 and ₹ 0.02 crore under MH 8011. This included ₹ 6.52 crore as interest credited by Government on the available balances not transferred to NSDL/Trustee Bank against the due amount of ₹10.26 crore. 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 and ₹147.21 crore under Head 8342).

Recommendation: *The State Government should ensure that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

(Paragraph 1.4.3.1)

Adequacy of public expenditure

The ratio of development expenditure, social sector expenditure, and education services expenditure to aggregate expenditure was higher than the average for the General Category States. However, the share of economic sector expenditure in aggregate expenditure dropped in 2018-19 over the five year period, while the share of health to aggregate expenditure was less than the average for General Category States.

(Paragraph 1.4.5.1)

Incomplete projects

Total 68 projects were due for completion during the period 2011-12 to 2018-19. Since the details of all 68 projects with an estimated cost of ₹ 790.99 crore were not furnished by the Departments, their revised cost was not exhibited in the Finance Accounts and was thus not ascertainable.

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

revised estimates of all the incomplete projects should be prepared and approved on priority so as to have a realistic assessment of the funds required to complete these projects.

(Paragraph 1.5.2)

Returns on investments and loans

During the year 2018-19, the State Government incurred a notional loss of ₹ 1,739.28 crore on return on investment in various entities on account of difference between the Government's borrowing cost and the return on investment.

Recommendation: *The Finance Department and the concerned administrative departments should review investment in entities and ensure that no investment is made to those entities whose accounts are in arrears.*

(Paragraph 1.5.3)

Loans and Advances by the State Government

The interest in arrears on loans and advances to various entities has increased over the years and was ₹ 9,038.12 crore as of 31 March 2019.

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

(Paragraph 1.5.4)

Transactions under Reserve Funds

As per the Finance Accounts, the State Government has six Reserve Funds. There were no transactions under three Reserve Funds viz., Famine Relief Fund, Development and Welfare Funds and General and other reserve funds for the past 18 to 19 years.

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

(Paragraph 1.6.2)

Sinking Fund

The State Government set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market loans and from 2014-15, it was to be utilised for redemption of the outstanding liabilities of the Government. However, it has not been utilised since its inception. The closing balance of the fund as on 31 March 2019 was ₹ 4,895.12 crore.

(Paragraph 1.6.2.1)

State Disaster Response Fund (SDRF)

The opening balance of the fund as on 1 April 2018 was ₹ six thousand only. During the year, ₹ 1,430.66 crore (Centre: ₹ 1,362.79 crore and State: ₹ 67.87 crore) was received

and an expenditure of ₹ 1,430.65 crore was incurred on natural calamities leaving a balance of ₹ 78,850.00 in the fund as on 31 March 2019.

(Paragraph 1.6.2.2)

Status of Guarantees

The State Government has not created a Guarantee Redemption Fund in terms of the recommendations of the 12th Finance Commission nor framed any rules for fixing a ceiling on guarantees.

(Paragraph 1.6.3)

Net availability of borrowed funds

97.19 *per cent* of the borrowed funds were used for discharging existing liabilities during 2018-19 and could not be used for capital formation/development activities of the State.

(Paragraph 1.7.2)

Ujjwal Discom Assurance Yojana (UDAY)

Pursuant to the revival package for DISCOMs, the State Government took over the debt (₹ 2,331.78 crore) of the DISCOMs by issuing non-SLR Bonds. The State Government has paid an interest of ₹ 191.36 crore in 2018-19 on the bonds issued under UDAY scheme.

(Paragraph 1.7.4)

Savings

Out of total grants/appropriations (₹ 2,09,489.83 crore) in 2018-19, ₹ 49,172.17 crore (24 *per cent*) was saved. Significant savings of ₹ 1,000 crore and above occurred in nine grants aggregating ₹ 36,304.81 crore (35.92 *per cent* of total provision of ₹ 1,01,070.11 crore) during 2018-19. Significant variations (20 *per cent* and above in each case) between the total grant/ appropriation and expenditure incurred leading to a savings of ₹ 42,302.53 crore under 29 grants/appropriations. In 27 cases involving 25 grants/appropriations, there were persistent total savings of ₹ 29,000.34 crore and above during each of five years. In 43 cases (37 grants/appropriations) supplementary provisions amounting to ₹ 18,273.32 crore (₹ 10 lakh or more in each case) proved unnecessary as expenditure (₹ 1,02,539.14 crore) was not even up to level of original provision (₹ 1,24,981.48 crore).

Recommendation: *The Finance Department should monitor the trend of expenditure by Departmental Controlling Officers so that unnecessary provisions are not made. The Department should review the reasons for persistent savings and take necessary steps to avoid such situations to ensure optimum utilisation of amounts allocated.*

(Paragraph 2.2, 2.3.1, 2.3.2 and 2.3.3)

Surrender of funds

Out of total savings of ₹ 49,172.17 crore, 94.26 *per cent* was surrendered (₹ 46,349.77 crore) during the year resulting in non-surrender of saving aggregating ₹ 2,822.40 crore

(5.74 per cent of total savings). Further, ₹ 27,527.23 crore (59.39 per cent of total surrenders) was surrendered on the last working day of March 2019, leaving no scope for utilisation of these funds. There was cent per cent surrender of funds (₹ 4,686.68 crore) in 232 detailed head of accounts under 38 grants/appropriations.

Recommendation: *The Finance Department should ensure that funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

(Paragraph 2.2, and 2.3.5)

Advances from Contingency Fund

In 2018-19, the State Government temporarily increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 7,079.61 crore. Compared to this, the Contingency Fund of India is ₹ 500 crore. During 2018-19, the State Government made 109 withdrawals amounting to ₹ 4,353.49 crore from the Contingency Fund, out of which 34 withdrawals amounting to ₹ 386.85 crore (8.89 per cent) were made for event of foreseeable nature.

Recommendation: *The Finance Department should review the practice of such large annual increase in the Contingency Fund corpus and should ensure that advances from the Contingency Fund are utilised only for intended purposes as contemplated under the Constitution and the Bihar Contingency Fund Act.*

(Paragraph 2.4)

Unreconciled receipts and expenditure

HoDs did not reconcile receipts of ₹ 22,447.47 crore (39 per cent) and expenditure of ₹ 1,27,896.89 crore (88 per cent) under 31 receipts and 80 expenditure major heads respectively with the books of the AG (A&E), Bihar during 2018-19.

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

(Paragraph 2.6)

Personal Deposit (PD) accounts

175 Personal Deposit Accounts had balances of ₹ 4,377.12 crore as of March 2019. Out of the 175 PD accounts, 95 PD accounts in 47 treasuries were remained inoperative for the last three financial years out of which 90 had zero balance and an amount of ₹ 27.73 crore was lying unspent in five PD accounts. Non-reconciliation of balances in PD accounts periodically and non-transferring the unspent balance lying in PD accounts to the Consolidated Fund before the closure of the financial year entails the risk of misuse of public funds, fraud and misappropriation.

(Paragraph 3.1.1 and 3.1.2)

Building and Other Construction Workers (BOCW) Welfare cess

The accounts of the BOCW Welfare Board have been finalised only up to 2015-16. Altogether 15 welfare schemes were being run by the board, expenditure was incurred

only on seven schemes benefitting 2,58,173 workers (18.60 per cent of 13,87,686 registered workers in the State).

Recommendation: *The Bihar BOCW Welfare Board should ensure timely preparation of accounts and maintain relevant records to fulfil its mandate of improving the working conditions of building and other construction workers and providing adequate financial assistance under applicable scheme to them.*

(Paragraph 3.2.1)

Opaqueness in Accounts

Revenue of ₹ 1,460.41 crore and expenditure of ₹ 120.65 crore were classified under the omnibus minor head “800-Other Receipts/Expenditure” respectively which reflected lack of transparency in financial reporting.

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

(Paragraph 3.3)

Finalisation of accounts of PSUs/Corporations

The accounts of 34 working PSUs/Corporations (136 accounts) and 39 non-working PSUs/ Corporations (1,084 accounts) are in arrears from one to 16 years and one to 42 years respectively in violation of provisions of the Companies Act/Acts of respective statutory corporations. The State Government provided budgetary support (equity, loans, capital grants and subsidies and accepted liabilities) of ₹ 30,481.18 crore in 30 PSUs during the period for which their account were in arrears as on 31 March 2019.

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

(Paragraph 3.5.1, 3.5.2 and 3.5.3)

Non-submission of Utilisation Certificates

Utilisation certificates (UCs) of ₹ 55,405.09 crore (2,453 UCs) were outstanding as of 31 March 2019 from 33 departments. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

Recommendation: *The Finance Department should ensure that administrative departments collect pending utilisation certificates within the prescribed time frame and till such time, administrative departments should not release no further grants to defaulting grantees.*

(Paragraph 3.6)

Outstanding Abstract Contingent bills

₹ 5,770.55 crore drawn on 15,495 Abstract Contingent (AC) bills remained outstanding as of March 2019 due to non-submission of Detailed Contingent (DC) bills. This includes 1,140 AC bills amounting to ₹ 296.97 crore (47.03 per cent of the total amount drawn

against AC bills during the year) drawn in March 2019 alone. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/ malfeasance etc.

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

(Paragraph 3.7)

Non-reconciliation of investments/loans/guarantees

There was a difference in the figures of investment, loans and guarantees as per Finance Accounts and as provided by the PSUs. The difference in figures of investment, loans and guarantees during 2018-19 was ₹ 8,781.32 crore, ₹ 3,410.45 crore and ₹ 5,252.45 crore respectively.

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

(Paragraph 3.8)

Impact of incorrect accounting on Revenue surplus and Fiscal deficit

Incorrect accounting of expenditure and revenue resulted in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 600.75 crore each in 2018-19.

(Paragraph 3.11)

Unadjusted temporary advances and imprest

Temporary advances and imprest amounting to ₹ 209.98 crore drawn by eight departments/organisations are pending adjustment as of March 2019 which was liable to be refunded to the treasury before the end of financial year.

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

(Paragraph 3.12)

Apportionment of balances on reorganisation of the State

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

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

(Paragraph 3.13)

CHAPTER-I
FINANCES OF THE STATE GOVERNMENT

1. This chapter provides an audit perspective of the finances of the Government of Bihar (GoB) for the year 2018-19 and analyses critical changes in major fiscal aggregates based on the details contained in the Finance Accounts of the State related to the previous years and an assessment of the fiscal position as on 31 March 2019.

The profile of the State is given in *Appendix 1.1*.

1.1 Gross State Domestic Product (GSDP)

GDP and GSDP are the market value of all officially recognised final goods and services produced within the country and the State respectively in a given period of time and are an important indicator of the country's and the State's economy. The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (Base year: 2011-12) are given in **Table 1.1**.

Table 1.1: Comparative statement of GDP of India Vis-à-vis GSDP of Bihar

Year	2014-15	2015-16	2016-17	2017-18	2018-19
India's GDP at current prices (₹ in crore)	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP (percentage) of India	10.99	10.46	11.55	11.28	11.20
State's GSDP at current prices (₹ in crore)	3,42,951	3,71,602	4,22,316	4,84,740	5,57,490
Growth rate of GSDP (percentage) of the State at current prices	8.15	8.35	13.65	14.78	15.01
State's GSDP at constant prices (₹ in crore)	2,79,482	2,96,488	3,23,004	3,56,768	3,94,350
Growth rate of GSDP (percentage) of the State at constant prices	3.65	6.08	8.94	10.45	10.53

(Source: GDP/GSDP figures issued by MoSPI dated 01.08.2019)

Contribution of GSDP of Bihar to India's GDP has increased from its share of 2.75 per cent in 2016-17 to 2.93 per cent in 2018-19. Further, per capita GSDP for the year 2018-19 of the State was ₹47,541 whereas all-India per capita GDP was ₹ 1,42,719.

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

1.1.1 Summary of fiscal transactions

Table 1.2 and **1.3** present a summary of fiscal transactions of the State Government during 2014-19. *Appendix 1.3* provides details of receipts and disbursements as well as the overall fiscal position during 2018-19.

Table 1.2: Summary of Receipts during 2014-19

(₹ in crore)

Receipts	2014-15	2015-16	2016-17	2017-18	2018-19	Percentage of increase/decrease in 2018-19 over 2017-18
Section-A: Revenue						
Revenue Receipts	78,417	96,123	1,05,585	1,17,447	1,31,794	12.22
Tax Revenue	20,750	25,449	23,742	23,137	29,408	27.10
Non-Tax Revenue	1,558	2,186	2,403	3,507	4,131	17.79
Share of Union Taxes/Duties	36,963	48,923	58,881	65,083	73,603	13.09
Grants from GoI	19,146	19,565	20,559	25,720	24,652	(-) 4.15
Section-B: Capital & Others						
Misc. Capital Receipts	0	0	0	0	0	0
Recoveries of Loans and Advances	1,493	19	23	22	1,825	8195.45
Inter-State Settlement	0	0	0	0	0	0
Public Debt Receipts*	13,918	18,383	21,577	13,169	18,668	41.76
Contingency Fund	1,650	4,477	5,438	6,053	6,730	11.18
Public Account Receipts	40,251	49,106	61,730	57,107	68,259	19.53
Opening Cash Balance	6,156	6,337	11,717	17,062	22,081	29.42
Total	1,41,885	1,74,445	2,06,070	2,10,860	2,49,357	18.26

* No ways & means advances were drawn during the year.

(Source: Finance Accounts of the respective years)

Table 1.3: Summary of Expenditure during 2014-19

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19	Percentage of increase/decrease in 2018-19 over 2017-18
Section-A: Revenue						
Revenue Expenditure	72,570	83,616	94,765	1,02,624	1,24,897	21.70
General Services	26,408	27,972	30,607	33,374	38,691	15.93
Social Services	31,713	35,943	40,737	45,770	58,284	27.34
Economic Services	14,445	19,697	23,417	23,476	27,918	18.92
Grants-in-aid & Contributions	4	4	4	4	4	0
Section-B: Capital & Others						
Capital Expenditure	18,150	23,966	27,208	28,907	21,058	(-) 27.15
Loans and Advances disbursed	369	621	114	243	1,470	504.94
Repayment of Public Debt	3,609	4,125	4,215	4,654	7,230	55.35
Contingency Fund	1,650	4,477	5,438	6,053	6,730	11.18
Public Account disbursement	39,200	45,923	57,268	46,298	67,135	45.01
Closing Cash Balance	6,337	11,717	17,062	22,081	20,837	(-) 5.63
Total	1,41,885	1,74,445	2,06,070	2,10,860	2,49,357	18.26

(Source: Finance Accounts of the respective years)

The trends of revenue receipts (RR)/revenue expenditure (RE)/capital expenditure (CE) relative to GSDP at current prices as well as constant prices are presented in Table 1.4 below:

Table 1.4: Trends in RR/ RE/ CE relative to GSDP¹

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue receipts relative to GSDP					
RR at current prices (₹ in crore)	78,417	96,123	1,05,585	1,17,447	1,31,794
Rate of growth of RR at current prices (per cent)	13.78	22.58	9.84	11.23	12.22
RR at constant prices (₹ in crore)	63,754	76,898	80,599	86,358	93,471
Rate of growth of RR at constant prices (per cent)	9.16	20.62	4.81	7.15	8.24
RR / GSDP at current prices (in per cent)	22.87	25.87	25.00	24.23	23.64
Revenue expenditure relative to GSDP					
RE at current prices (₹ in crore)	72,570	83,616	94,765	1,02,624	1,24,897
Rate of growth of RE at current prices (per cent)	16.15	15.22	13.33	8.29	21.70
RE at constant prices (₹ in crore)	59,000	66,893	72,340	75,459	88,579
Rate of growth of RE at constant prices (per cent)	11.43	13.38	8.14	4.31	17.39
RE/ GSDP at current prices (in per cent)	21.16	22.50	22.44	21.17	22.40
Capital expenditure relative to GSDP					
CE at current prices (₹ in crore)	18,150	23,966	27,208	28,907	21,058
Rate of growth of CE at current prices (per cent)	29.64	32.04	13.53	6.24	(-)27.15
CE at constant prices (₹ in crore)	14,756	19,173	20,769	21,255	14,935
Rate of growth of CE at constant prices (per cent)	24.37	29.93	8.32	2.34	(-)29.73
CE/GSDP at current prices (in per cent)	5.29	6.45	6.44	5.96	3.78

(Source: Finance Accounts of the respective years)

After accounting for inflation (at constant price), the rate of growth increased in revenue expenditure and decreased in revenue receipts and capital expenditure in 2018-19, as compared to that of 2014-15. In comparison to 2017-18, there was increase in rate of growth in revenue receipts and revenue expenditure. The rate of growth of capital expenditure, however, was significantly lower than the previous year.

1.1.2 Review of fiscal situation

The performance of the State during 2018-19 under major variables provided in the budget, recommendations of the 14th Finance Commission (XIV FC) and targeted in the Midterm fiscal policy (MTFP) under Bihar Fiscal Responsibility and Budget Management (BFRBM) Act as per actuals is given in **Table 1.5**.

Table 1.5: Performance of the State during 2018-19

Key fiscal indicators	Targets set by XIV FC	Targets as per Mid-term fiscal policy (MTFP) under BFRBM	Targets in Budget Estimates	Actuals
(1)	(2)	(3)	(4)	(5)
Revenue deficit(-)/ surplus (+) (₹ in crore)	Zero deficit	Attain revenue surplus in 2007-08 and maintain surplus thereafter	21,311.74	6,896.65
Fiscal deficit/ GSDP at current prices (in per cent)	3.50	3.00	2.17	2.48
Ratio of total outstanding debt of the Government to GSDP at current prices (in per cent)	24.89	24.89	32.62	30.30

(Source: Information received from State Government)

¹ GSDP deflator = GSDP at current price/GSDP at constant price.

As seen from the above table, the State has achieved the target of fiscal deficit and revenue surplus but not the ratio of outstanding debt to GSDP as envisaged by XIV FC and MTFP under BFRBM. Further, the State has achieved the target of ratio of outstanding debt to GSDP with respect to budget estimates of 2018-19 but not of revenue surplus and fiscal deficit.

Though the State has achieved revenue surplus of ₹ 6,896.65 crore, the same is overstated by ₹ 600.75 crore. Similarly, the fiscal deficit (₹ 13,806.76 crore) was also understated by ₹ 600.75 crore as detailed in **paragraph 3.11**. In other words, the actual revenue surplus is ₹6,295.90 crore and fiscal deficit is ₹ 14,407.51 crore.

1.2 Fiscal imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficits are financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* the targets set under the BFRBM Act/Rules for the financial year 2018-19.

1.2.1 Composition and financing of fiscal deficit

Fiscal deficit represents the total financing the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt receipts. The financing pattern of fiscal deficit is reflected in **Table 1.6**.

Table 1.6: Components and financing of fiscal deficit

		(₹ in crore)				
Particulars		2014-15	2015-16	2016-17	2017-18	2018-19
Fiscal deficit² (figures in brackets indicate per cent to GSDP)		11,178.50 (3.26)	12,061.59 (3.26)	16,479.15 (3.87)	14,304.83 (2.93)	13,806.76 (2.48)
1	Revenue Surplus	5,847.56	12,507.16	10,819.81	14,823.01	6,896.65
2	Net Capital Expenditure	18,150.41	23,966.02	27,208.40	28,906.95	21,058.25
3	Net Loans and Advances	(-)1,124.35	602.73	90.56	220.90	(-)354.84
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	6,666.51	10,233.12	16,804.96	8,908.00	10,903.07
2	Loans from GoI	84.67	115.86	757.51	586.11	1,603.45
3	Special Securities issued to NSSF	3,150.22	2,024.86	(-)1,713.12	(-)1,768.75	(-)1,819.02
4	Loans from Financial Institutions	407.18	1,884.33	1,512.84	790.51	750.88
5	Small Savings, PF etc.	(-) 182.77	(-)73.58	99.63	(-)80.25	277.80
6	Deposits and Advances	2,222.57	3,731.69	5,393.40	10,314.32	331.52
7	Suspense and Miscellaneous	(-) 1,231.88	(-) 5,245.97	(-)5,666.65	(-)3,813.95	1,793.23

² Includes the expenditure on UDAY package amounting to ₹ 1,554.52 crore for 2015-16 and ₹ 777.26 crore for 2016-17 so as to match the figures in Finance Accounts given in the financing pattern. As per the guidelines of UDAY, the debt taken over by the State under UDAY would not be counted against the fiscal deficit limit of the State. The fiscal deficit excluding UDAY was ₹ 10,507.07 crore and ₹ 15,701.89 crore for 2015-16 and 2016-17 respectively.

Particulars		2014-15	2015-16	2016-17	2017-18	2018-19
8	Remittances	(-) 11.98	6.05	(-) 7.05	(-) 2.76	76.05
9	Reserve Fund	(-) 245.12	(-) 401.15	(-) 712.03	(-) 696.39	0.00
10	Inter State Settlement	-	-	-	-	-
11	Increase / decrease in cash balance#	319.10	(-) 213.62	9.66	68.00	(-)110.22
12	Fiscal deficit	11,178.50	12,061.59	16,479.15	14,304.83	13,806.76

* All figures are net of disbursements/outflows during the year.
Cash Balance (Deposit with Reserve bank and remittance in treasury).

(Source: Finance Accounts of the respective years)

1.2.2 Quality of deficit

Primary deficit is the measure of the current year's fiscal operations after excluding interest payments on borrowings undertaken in the past. The primary deficit of the State is shown in Table 1.7.

Table 1.7: Primary deficit

(₹ in crore)

Year	Non-debt receipts ³	Primary ⁴ expenditure	Fiscal deficit	Interest payments	Primary deficit
1	2	3	4	5	6 (4-5)
2014-15	79,910	84,960	11,179	6,129	5,050
2015-16	96,142	1,01,105	12,061	7,098	4,963
2016-17	1,05,608	1,13,896	16,479	8,191	8,288
2017-18	1,17,469	1,22,720	14,305	9,054	5,251
2018-19	1,33,619	1,37,354	13,807	10,071	3,736

(Source: Finance Accounts of the respective years)

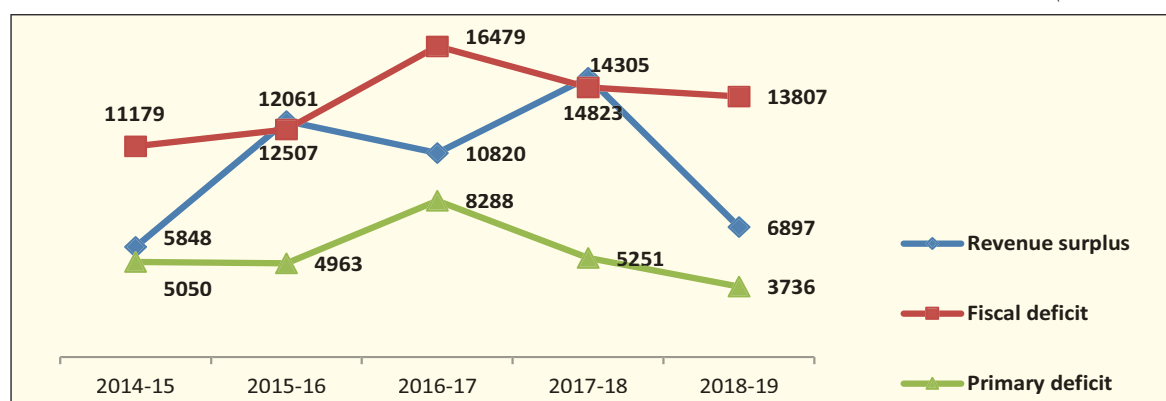
During 2018-19, the fiscal deficit and primary deficit decreased by three per cent and 29 per cent respectively with respect to 2017-18 mainly due to less capital expenditure by ₹ 7,848.70 crore.

1.2.3 Trends in Deficits

Chart 1.1 presents the trends in deficit indicators over the period 2014-15 to 2018-19.

Chart 1.1: Trends in deficit indicators

(₹ in crore)



(Source: Finance Accounts of the respective years)

³ Non-debt receipts are the aggregate of Receipts and Recoveries of Loans and Advances.

⁴ Primary Expenditure (Revenue Expenditure – Interest Payment) + Capital Expenditure + Loans and Advances.

Table 1.8 Trends in deficit indicators over the period 2014-19*(figures in per cent)*

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue surplus/GSDP	1.71	3.37	2.56	3.06	1.24
Fiscal deficit/GSDP	3.26	3.25	3.90	2.95	2.48
Primary deficit /GSDP	1.47	1.34	1.96	1.08	0.67

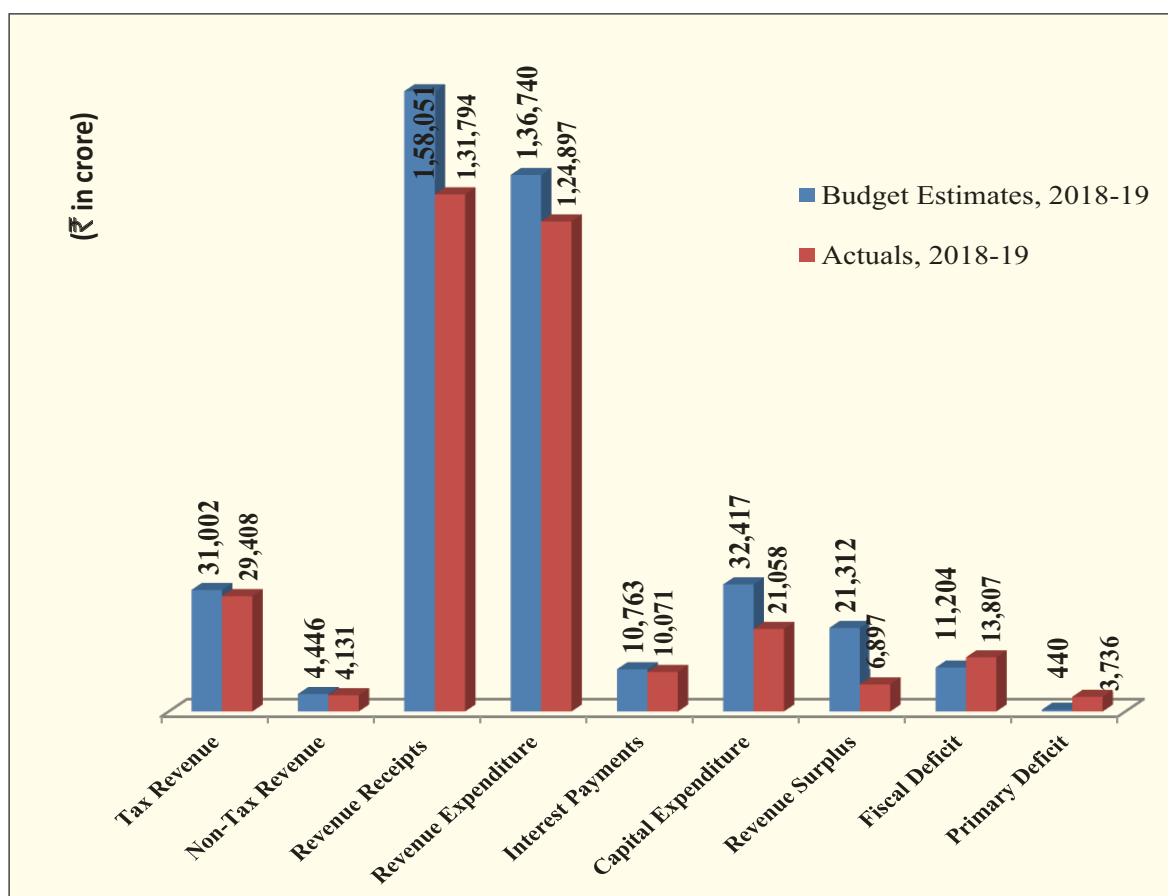
(Source: Finance Accounts of the state for the respective years)

It would be seen from **Chart 1.1** that in 2018-19, the revenue surplus decreased by ₹ 7,926 crore whereas fiscal deficit decreased by ₹ 498 crore. The ratio of fiscal deficit to GSDP was 2.48 *per cent* which was well within the limit prescribed in the FRBM Act and FFC for the year 2018-19. Both fiscal deficit and primary deficit have been on a decreasing trend since 2017-18.

1.2.4 Budget estimates and actuals

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

Actuals *vis-à-vis* budget estimates of selected fiscal parameters for 2018-19 are shown in **Chart 1.2** and **Appendix 1.4**.

Chart 1.2: Selected fiscal parameters: budget estimates and actuals during 2018-19*(Source: Budget documents and Finance Accounts for the year 2018-19)*

The chart indicates that during 2018-19 the following variations in the actuals against the budget estimates took place as discussed below:

- Revenue receipts was less than the budget estimate by 16.61 *per cent* due to decrease in Grants-in-aid from Central Government by 46.91 *per cent* and tax revenue by 5.14 *per cent*.
- Revenue expenditure was less than the budget estimate by 8.66 *per cent* due to less expenditure under General Services by 3.83 *per cent* (Fiscal Services less by 20.91 *per cent* and Administrative Services less by 6.10 *per cent*) and under Social Services by 12.91 *per cent* (Welfare of SC, ST and other BCs by 26.26 *per cent* and Labour and Labour Welfare by 24.48 *per cent*).
- Capital expenditure was less than the budget estimate by 35.04 *per cent* due to less expenditure under Social Services by 21.59 *per cent* and under Economic Services by 42.84 *per cent* (Rural Development by 90.20 *per cent* and Agriculture and Allied Services by 56.73 *per cent*).
- Revenue surplus was lower than the budget estimate by 67.64 *per cent* due to increase in revenue expenditure by 21.70 *per cent*.
- Fiscal deficit was higher than the budget estimate by 23.23 *per cent* due to less receipt in Grants-in-aid by 46.91 *per cent*.
- Primary deficit was higher than the budget estimate by 748.12 *per cent*.

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

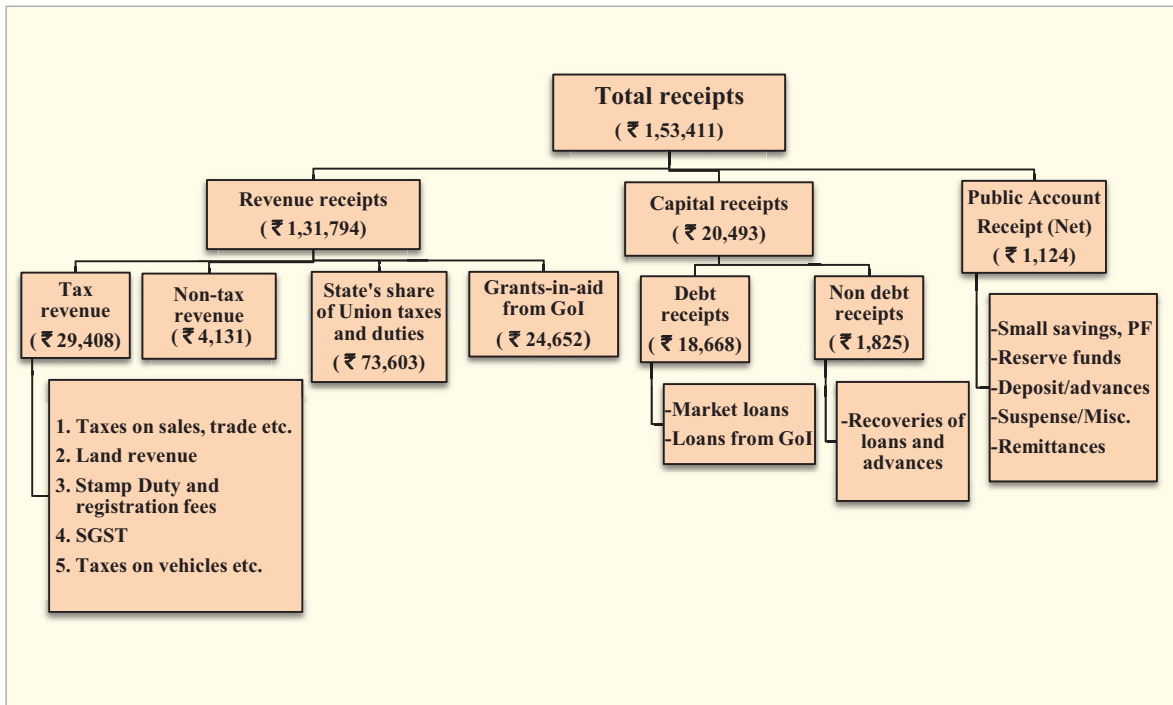
1.3 Financial resources of the State

1.3.1 Resources of the State as per annual finance accounts

Charts 1.3, 1.4 and 1.5 below depicts the composition of aggregate receipts, the trends in various components of receipts during 2014-19 and the composition of resources during 2018-19 respectively.

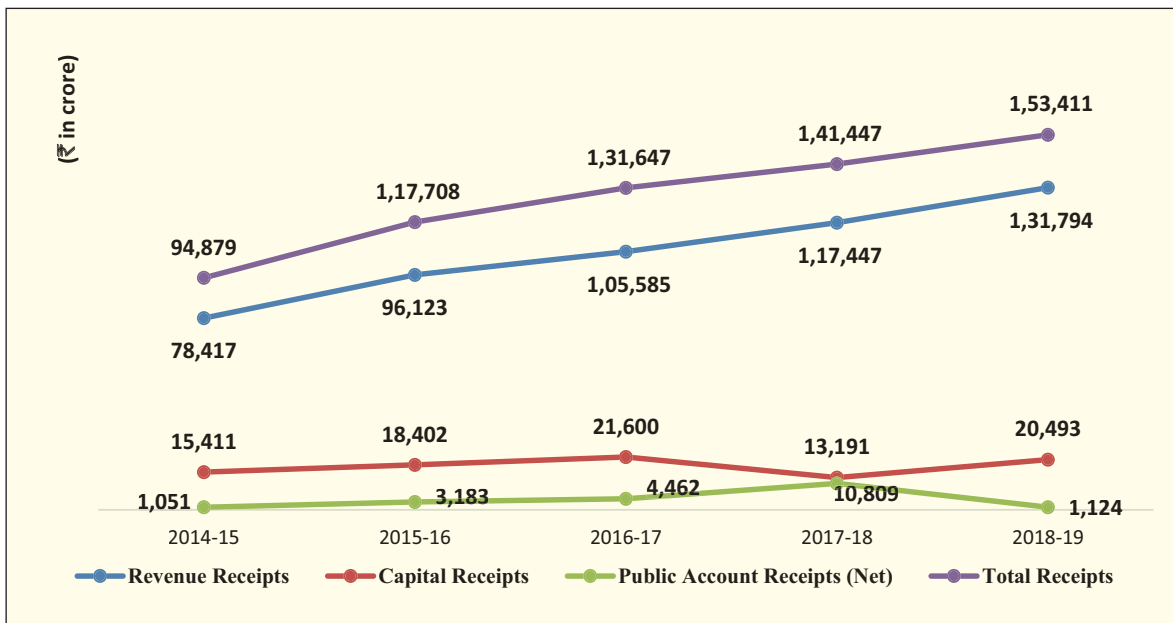
Chart 1.3: Composition of aggregate receipts during 2018-19

(₹ in crore)



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

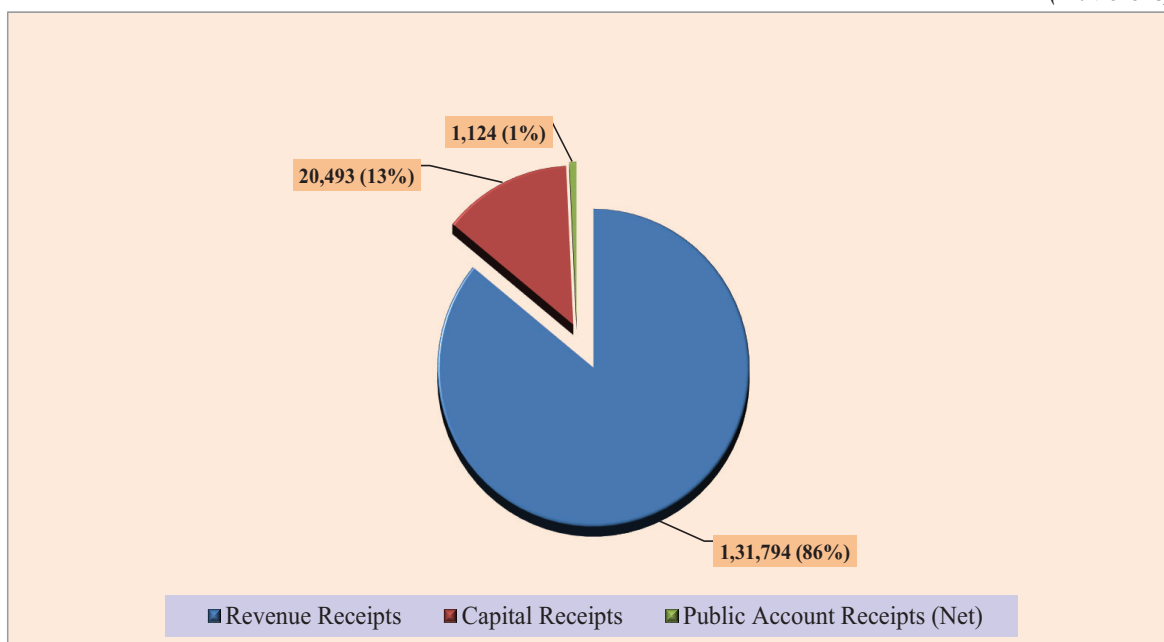
Chart 1.4: Trends of receipts of the State



(Source: Finance Accounts of the respective years)

Chart 1.5: Composition of total receipts during 2018-19

(₹ in crore)



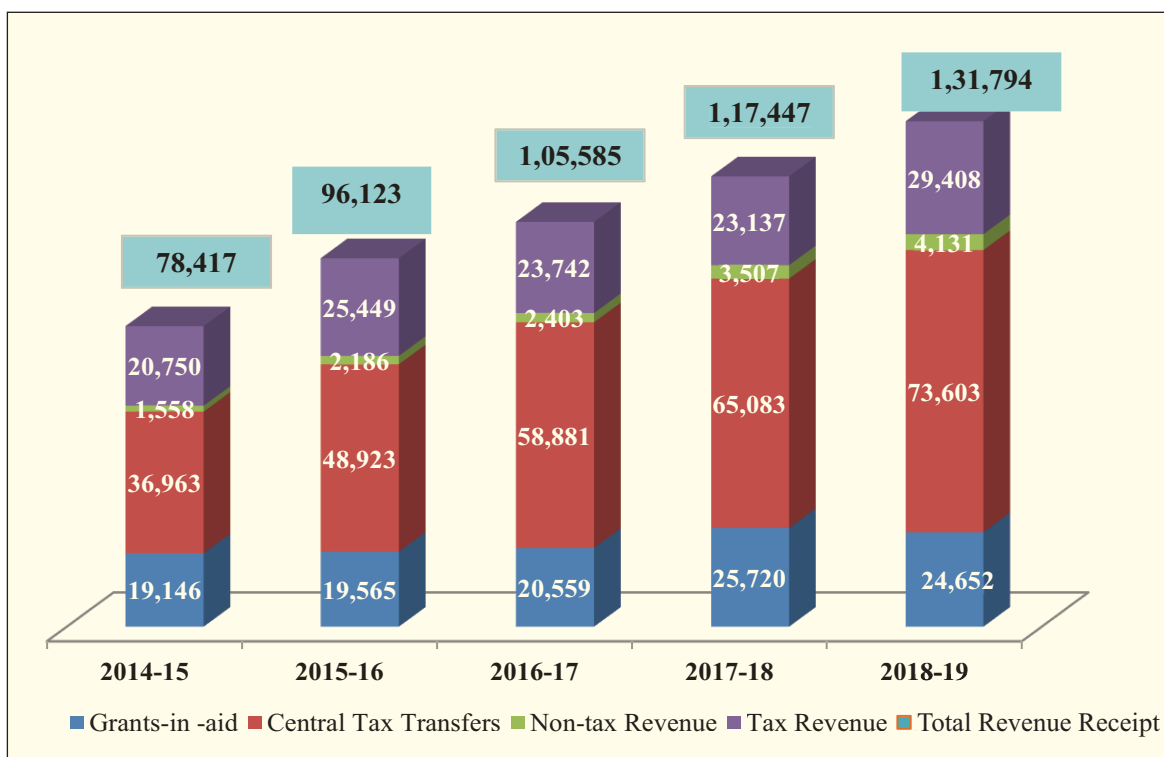
(Source: Finance Accounts for the year 2018-19)

1.3.2 Revenue receipts

Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2014-19 are presented in *Appendix 1.5* and also depicted in **Chart 1.6**.

Chart 1.6: Composition of total revenue receipts during 2014-19

(₹ in crore)



(Source: Finance Accounts of the respective years)

During 2014-19, the own revenue (tax and non-tax) of the State constituted 23 per cent to 29 per cent of total revenue receipts. The major component of revenue receipts was Central tax transfers which ranged from 47 per cent to 56 per cent.

1.3.2.1 State's own resources

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

The State's own resources (tax and non-tax revenue) has increased from ₹ 26,643.23 crore to ₹ 33,538.70 crore from 2017-18 to 2018-19. The State's tax revenues and non-tax revenues vis-à-vis budget projections are shown in **Table 1.9** below:

Table 1.9: Projections and actual receipts for 2018-19

(₹ in crore)

	Budget projections	Actuals	Variation in percentage
Tax revenue	31,002.03	29,408.14	5.14
Non-tax revenue	4,445.89	4,130.56	7.09

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

Tax revenue

Details of tax revenue during 2014-15 to 2018-19 along with variation during 2018-19 over 2017-18 are shown in the **Table: 1.10**.

Table 1.10: Components of tax revenue

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19	Variation (per cent) during 2018-19 over 2017-18
Taxes on Sales, Trade, etc.	8,607	10,603	11,873	8,298	6,584	(-) 20.65
State Goods and Service Tax	-	-	-	6,747	15,288	126.59
State Excise duty	3,217	3,142	30	(-) 3	(-)10	(-)233.33
Stamps and Registration fees	2,699	3,409	2,982	3,726	4,189	12.43
Taxes on vehicles	964	1,081	1,257	1,599	2,086	30.46
Land Revenue	277	695	971	779	477	(-) 38.77
Taxes on Goods and Passengers	4,451	6,087	6,245	1,645	399	(-) 75.74
Other Taxes ⁵	535	432	384	346	395	14.16
Total	20,750	25,449	23,742	23,137	29,408	27.10

(Source: Finance Accounts of the respective years)

The decrease in Taxes on Sales, Trade etc. and Goods and Passengers was due to implementation of Goods and Service Tax (GST) from July 2017.

⁵ Other taxes include – Corporation Tax, Taxes on income other than Corporation tax, Other Taxes on income and expenditure, Taxes on Wealth, Taxes and duties of Electricity, Other taxes and duties on commodities and services.

Non-tax revenue

Non-tax revenue accounts for receipts for services rendered and supplies made by various Departments of Government and interest receipts. Non-tax revenue constituted 3.13 *per cent* of the total revenue receipts of the year 2018-19. Details of receipts from non-tax revenues during 2014-19 are given in **Table 1.11** below:

Table 1.11: Components of non-tax revenue*(₹ in crore)*

Non Tax Revenue	2014-15	2015-16	2016-17	2017-18	2018-19	Variation (<i>per cent</i>) during 2018-19 over 2017-18
Interest receipts	344.77	583.66	939.91	1,577.24	1,371.94	(-) 13.02
Non-ferrous mining and metallurgical industries	879.87	971.34	997.60	1,082.67	1,560.65	44.15
Other non-tax receipts ⁶	333.34	630.64	465.61	846.83	1,197.97	41.47
Total	1,557.98	2,185.64	2,403.12	3,506.74	4,130.56	17.79

(Source: Finance Accounts of the respective years)

Reasons for increase in mining receipts during 2018-19 was imposition of penalties and receipts from limestone, deposit of royalty from works divisions in mining head instead of miscellaneous deposit head and increase in settlement amount of sand.

1.3.2.2 Goods and Services Tax (GST)

State Government implemented the Goods and Services Tax (GST) Act which became effective from 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. The compensation payable to the State shall be calculated for every financial year after the receipt of final revenue figures, as audited by the CAG of India. A base year (2015-16) revenue figure of taxes subsumed under GST was finalised under GST Act. In case of Bihar, the revenue was ₹ 12,620.56 crore during the base year (2015-16). The projected revenue for any year in a State shall be calculated by applying the projected growth rate (14 *per cent* per annum) over the base year revenue of that state.

The projected revenue for the year 2018-19 in accordance with the base year figure was ₹ 18,697.92 crore. Revenue figure under GST for the year 2018-19 has been depicted in Finance Accounts as per nature of receipts i.e. State Goods and Services Tax (SGST), Input Tax Credit cross utilisation of SGST and IGST (Integrated Goods & Services Tax), apportionment of IGST-transfer-in of Tax component of SGST and advance apportionment from IGST. Against the projected revenue of ₹ 18,697.92 crore, the total receipt of the State on account of GST was ₹ 14,644.54 crore. After receipt of compensation amounting to ₹ 2,571.00 crore from the GoI, the deficit on account of implementation of GST was ₹ 1,482.38 crore for the year 2018-19. GoB received ₹ 552.00 crore as advance apportionment of IGST in 2017-18 which was to be deducted in 10 equal instalments in the financial year

⁶ Other non-tax receipts include receipts of Police, Public Works, Crop Husbandry, Roads and Bridges, Medical and Public Health, Water supply and sanitation etc.

2018-19. However, only two installments amounting to ₹ 110.40 crore have been deducted and outstanding balances remain unadjusted.

With automation of the collection of 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 however 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.

1.3.2.3 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2018-19 are given in **Table 1.12**:

Table 1.12: Gross collection and expenditure of revenue receipts

Sl. No.	Particulars	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India average of previous year
		(₹ in crore)			
(1)	(2)	(3)	(4)	(5)	(6)
1.	SGST	15,288.06	113.87	0.74	0.69
2.	Taxes on Sales, Trade etc.	6,584.24	(-) 0.07	0.00	
3.	State Excise	(-) 9.63	97.54	1,012.88	1.83
4.	Taxes on Vehicles	2,085.94	55.89	2.68	2.61
5.	Stamp and Registration fees	4,188.61	64.55	1.54	2.96

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

As evident from the table above, the percentage of expenditure on collection of taxes on State Excise was higher than the all-India average of the preceding year. This was mainly attributed to prohibition imposed in the State since April 2016.

Table 1.13: Cost of collection

(figures in percentage)

Year	VAT/Sales Tax		Taxes on Vehicles		Stamp and Registration fees		State Excise	
	GoB	All-India average	GoB	All-India average	GoB	All-India average	GoB	All-India average
2014-15	1.11	0.91	3.97	6.08	1.40	3.59	1.53	2.09
2015-16	0.53	0.66	3.68	4.99	1.62	2.87	1.58	3.21
2016-17	0.64	0.69	3.67	2.61	1.60	2.99	310.05	2.01
2017-18	0.87	0.69	3.85	2.61	1.45	2.96	2,403.50	1.83
2018-19	0.00		2.68		1.54		1,012.88	

(Source: Finance Accounts of the respective year)

The cost of collection on Stamp and Registration fees increased in 2018-19 with respect to 2017-18 due to less receipts from court fees and increase in expenditure in cost of stamps received from Central Stamp Depot, Nasik. Further, cost of collection of taxes on vehicles went down to 2.68 per cent due to decrease in revenue expenditure and increase in revenue receipts.

1.3.2.4 Grants-in-aid from GoI

The State Government receives grants-in-aid and share of Union taxes and duties, based on recommendations of the Finance Commission. Details of GoI grants are given below in **Table 1.14**.

Table 1.14: Grants-in-aid from Government of India

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Non-plan grants	3271.21	3,434.43	4,505.51	(-) 5.00	0.00
Grants for State Plan schemes	14,935.68	13,886.33	13,952.92	(-) 2.20	(-)2.82
Grants for Central and Centrally Sponsored Plan schemes	117.49	2,083.98	1,422.91	(-) 1.00	0.00
Grants for Centrally Sponsored schemes	821.88	160.86	677.68	13,312.26	16,322.72
Finance Commission grants	-	-	-	4,525.06	4,775.20
Other Transfers/Grants to States/UTs with Legislature	-	-	-	7,891.01	3,556.52
Total	19,146.26	19,565.60	20,559.02	25,720.13	24,651.62
Percentage of increase/ decrease over previous year	52.15	2.19	5.08	25.10	(-)4.15
Revenue receipts	78,417	96,123	1,05,585	1,17,447	1,31,794
Total grants as a percentage of revenue receipts	24.42	20.35	19.47	21.90	18.70

(Source: Finance Accounts of the respective years)

The decrease in grants-in-aid by ₹ 1,068.51 crore in 2018-19 over the previous year was mainly due to less receipts under Other Transfers/Grants to States/UTs with Legislature as in 2017-18, amounts were especially given for National Population Register, National Disaster Response Fund (NDRF) and special assistance for diesel subsidy scheme for drought and deficit rainfall affected areas.

1.3.2.5 Arrears of revenue

Details of arrears of revenue are detailed in **Table 1.15** below:

Table 1.15: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Name of Department	Total amount outstanding as on 31 March 2019	Amount outstanding for more than five years
1.	Taxes on vehicles	Transport	179.30	N.A.
2.	State excise	Prohibition, excise and registration	46.54	28.38
3.	VAT/Sales trade/GST	Commercial tax	3,351.16	2,185.91
Total			3577.00	2,214.29

(Source: Concerned departments)

Information regarding arrears of revenue from other departments was awaited (February 2020). Arrears increased in VAT/Sales Trade/GST by ₹ 405.91 crore (14 per cent) from 2017-18 whereas decrease of arrears in Taxes on vehicles and State excise was by five and six per cent respectively.

Recommendation: The Finance Department should devise a mechanism to ensure that arrears of revenue are expeditiously collected so that the burden of the State on fiscal deficit may be mitigated.

1.3.3 Receipts under Capital section

Trends of receipts under Capital section during 2014-19 are given in **Table 1.16**.

Table 1.16: Trends in receipts under Capital section

(₹ in crore)

Sources of State's Receipts	2014-15	2015-16	2016-17	2017-18	2018-19
Receipts under Capital section	15,411	18,402	21,600	13,191	20,493
Recovery of loans and advances	1,493	19	23	22	1,825
Public debt receipts	13,918	18,383	21,577	13,169	18,668
Rate of growth of public debt receipts (<i>per cent</i>)	40	32	17	(-39)	42
Rate of growth of receipts under the capital section (<i>per cent</i>)	55	19	17	(-39)	55

(Source: Finance Accounts of the respective years)

The increase in capital section was mainly due to recovery of loans and advances from ₹ 22 crore in 2017-18 to ₹ 1,825 crore in 2018-19 (₹ 1,803 crore).

The major portion of the repayment was by Bihar State Road Transport Corporation (BSRTC), Bihar State Power Holding Company Limited (BSPHCL) and Bihar State Co-operative Bank Limited (BSCBL) who repaid ₹ 874.81 crore, ₹ 257.03 crore and ₹ 290.00 crore respectively. However, these loans were repaid from budgetary support of the State Government as subsidy of ₹ 874.81 crore and ₹ 5,120 crore was provided to BSRTC and BSPHCL respectively and loan of ₹ 800.00 crore was provided to BSCBL during 2018-19.

1.3.3.1 Debt receipts from internal sources

Details of debt receipts from internal sources during 2014-15 to 2018-19 are given in **Table 1.17**.

Table 1.17: Debt receipts from internal sources

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Market borrowings	8,100	11,500	17,700	10,000	14,300
Loans from financial institutions	1,154	1,204	1,588	1,771	1,834
Others ⁷	3,946	4,861	777	0	0

(Source: Finance Accounts of the respective years)

The impact of borrowing at higher rates of interest than that received from investments by the State is discussed in **Para 1.5.3**.

1.3.3.2. Loans and advances from GoI

Details of loans and advances received by the State Government from GoI for State plan, Central plan, Centrally sponsored schemes etc., during 2014-19 are given in **Table 1.18**.

Table 1.18: Loans and advances from GoI

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Loans and advances from GoI	718	818	1,512	1,398	2,534

(Source: Finance Accounts of the respective years)

⁷ Bonds, Ways and Means Advances from RBI and special securities issued to National Small Saving Fund.

Loans and advances from GoI in 2018-19 increased by ₹ 1,136 crore over the previous year. The amount received during 2018-19 was under the Head “other loans for States”. The rate of interest for the loan ranges from below 6 per cent to 14.99 per cent.

1.3.3.3 Public Accounts receipts (Net)

Receipts and disbursements under small savings, provident funds and reserve funds etc., which do not form part of the Consolidated Fund, are kept in Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the legislature. Here, the Government acts as a banker or trustee. The status of receipts and disbursements under Public Accounts are shown in statement 21 of the Finance Accounts and the details of Public Account receipts (net) are given in **Table 1.19**.

Table 1.19: Status of Public Accounts receipts (Net)

(₹ in crore)

Resources under various heads	2014-15	2015-16	2016-17	2017-18	2018-19
Public Account receipts (net)	1,050.64	3,183.04	4,462.44	10,808.32	1,124.14
A. Small savings, provident funds etc.	(-) 182.77	(-) 73.58	99.63	(-)80.25	277.79
B. Reserve funds	730.13	90.69	(-) 129.15	(-)2.79	783.89
C. Deposits and advances	2,222.58	3,731.69	5,393.40	10,314.32	331.51
D. Suspense and miscellaneous	(-) 1,707.32	(-) 571.81	(-) 894.39	579.80	(-)345.12
E. Remittances	(-) 11.98	6.05	(-) 7.05	(-)2.76	76.05

(Source: Finance Accounts of the respective years)

The impact of transactions under Reserve Funds is discussed in **Para 1.6.2**.

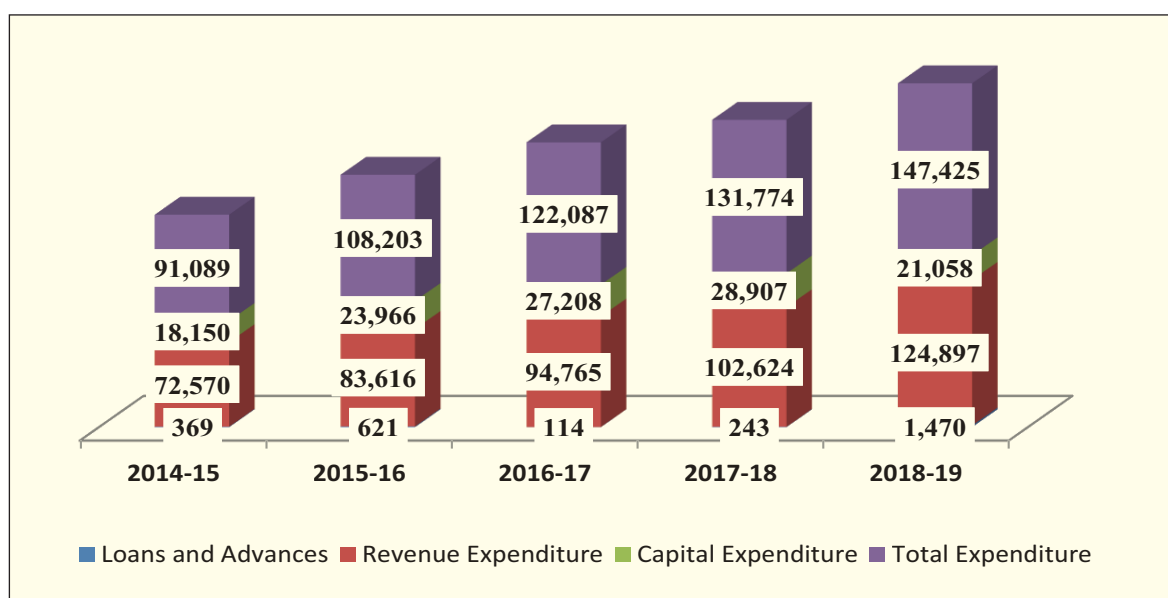
1.4 Application of resources

1.4.1 Growth and composition of expenditure

Chart 1.7 and **Table 1.20** present the trends and composition of total expenditure during 2014-19.

Chart 1.7: Total Expenditure: Trends and composition

(₹ in crore)



(Source: Finance Accounts of the respective years)

Table 1.20: Total Expenditure- Trends by activities*(₹ in crore)*

Sectors	2014-15	2015-16	2016-17	2017-18	2018-19
General Services	28,157 (30.91)	31,589 (29.19)	32,697 (26.78)	36,139 (27.43)	42,002 (28.49)
Social Services	33,386 (36.65)	38,684 (35.75)	44,329 (36.31)	50,028 (37.97)	62,346 (42.29)
Economic Services	29,173 (32.03)	37,305 (34.48)	44,943 (36.81)	45,360 (34.42)	41,603 (28.22)
Loans and advances	369 (0.40)	621 (0.57)	114 (0.09)	243 (0.18)	1,470 (1.00)
Grants-in-aid	4	4	4	4	4
Total Expenditure	91,089	1,08,203	1,22,087	1,31,774	1,47,425

Figures in parentheses indicate percentage to Total expenditure

(Source: Finance Accounts of the respective years)

A marginal variation among the activity-wise components of total expenditure was noticed during the period 2014-19.

1.4.2 Revenue expenditure

Details of scheme⁸ (Plan) and establishment and committed (Non-plan) revenue expenditure are given in Table 1.21.

Table 1.21: Scheme and establishment and committed revenue expenditure*(₹ in crore)*

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Total revenue expenditure	72,570	83,616	94,765	1,02,624	1,24,897
Establishment and committed revenue expenditure	47,059	53,965	61,189	66,673	77,532
Scheme revenue expenditure	25,511	29,651	33,576	35,951	47,365
Rate of growth of establishment and committed revenue expenditure (in per cent)	8.48	14.68	13.39	8.96	16.29
Rate of growth of scheme revenue expenditure (in per cent)	33.59	16.23	13.24	7.07	31.75

(Source: Finance Accounts of the respective years)

1.4.3 Committed expenditure

Total committed expenditure (₹ 54,391.25 crore) constitutes a major component of revenue expenditure and consumed 70.15 per cent of the establishment and committed revenue expenditure (₹ 77,531.83 crore). Table 1.22 presents the trends under committed expenditure during 2014-19.

Table 1.22: Trends in components of committed expenditure*(₹ in crore)*

Sl. No.	Components of committed expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	
						BE	Actuals
1	Salaries and wages of which	14,607.44 (18.63)	14,923.73 (15.52)	15,784.04 (14.95)	17,778.74 (15.14)	21,272.03	19,968.39 (15.15)
1(a)	Establishment and committed	13,910.31	14,307.22	15,106.13	16,948.39	20,232.37	18,963.75
1(b)	Scheme	697.13	616.51	677.91	830.35	1,039.66	1004.64

⁸ Scheme includes State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes

Sl. No.	Components of committed expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	
						BE	Actuals
2	Interest payments	6,128.75 (7.82)	7,097.69 (7.38)	8,190.70 (7.76)	9053.78 (7.71)	10,763.49	10,071.14 (7.64)
3	Expenditure on pensions	11,344.50 (14.47)	11,830.46 (12.31)	12,514.52 (11.85)	14,293.48 (12.17)	15,872.14	16,027.75 (12.16)
4	Subsidies	4,628.36 (5.90)	9,010.45 (9.37)	8,757.44 (8.29)	5023.06 (4.27)	5,455.48	8,323.97 (6.32)
5	Total committed expenditure	36,709.05 (46.81)	42,862.33 (44.59)	45,246.70 (42.85)	46,149.06 (39.29)	53,363.14	54,391.25 (41.27)

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

(Source: Finance Accounts of the respective years and Budget Document for the year 2018-19)

1.4.3.1 New Pension Scheme

State Government employees recruited on or after 1 September 2005 are covered under the New Pension Scheme (NPS) which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. Records and accounts of the NPS were to be maintained by the Government of Bihar (GoB) till regular arrangement of Centralised Record Keeping and Accounting Agency (CRA) and Pension Fund Manager (PFM) i.e. 31 March 2010. NSDL-CRA is managing the NPS accounts in respect of the employees of Bihar w.e.f. 1 April 2010.

During the year 2018-19, ₹ 1,141.28 crore was credited to MH 8342⁹ and ₹ 0.02 crore under MH 8011¹⁰. This included ₹ 6.52 crore as interest credited by the Government on the available balances not transferred to NSDL/Trustee Bank against the due amount of ₹ 10.26 crore. The State Government deposited only ₹ 1,081.26 crore to NSDL/Trustee Bank and failed to deposit ₹ 60.04 crore 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 crore¹¹ (₹ 41.11 crore under MH 8011 and ₹ 147.21 crore under MH 8342). Thus, the current liability stands deferred to future years. Further, the State Government has created interest liability on the amount not transferred to NSDL, has incorrectly used the funds that belongs to its employees, leading to possible uncertainty in the rate of return to the employees/avoidable financial liability to the Government, and thus failure of the scheme itself.

Recommendation: The State Government should ensure that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.

⁹ Other Deposits

¹⁰ Insurance and Pension Funds

¹¹ Includes ₹ 128.28 crore of previous years

1.4.3.2 Financial assistance by the State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous years is presented in **Table 1.23**.

Table 1.23: Financial Assistance by the State Government to local bodies and other institutions

(₹ in crore)

Financial Assistance to Institutions	2014-15	2015-16	2016-17	2017-18	2018-19
Panchayati Raj Institutions (PRIs)	2,425.69	3,178.20	2,659.04	7,572.94	7,517.61
Urban Local Bodies	626.45	1,826.28	3,135.50	1,794.52	2,892.56
Public Sector Undertakings	232.87	72.49	25.92	109.00	193.46
Autonomous Bodies	19,066.20	21,343.38	30,348.88	33,868.65	41,160.66
Others	8.08	5.86	40.00	13.62	0.00
Total	22,359.29	26,426.21	36,209.34	43,358.73	51,764.29
Revenue Expenditure	72,569.98	83,615.94	94,765.18	1,02,623.73	1,24,896.80
Assistance as <i>percentage</i> of Revenue Expenditure	30.81	31.60	38.21	42.25	41.45

(Source: Finance Accounts of the respective years)

1.4.4 Capital expenditure

Details of scheme and establishment and committed capital expenditure are given in **Table 1.24**.

Table 1.24: Scheme and establishment and committed capital expenditure

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Total expenditure	91,089	1,08,203	1,22,087	1,31,774	1,47,425
Capital expenditure	18,150	23,966	27,208	28,907	21,058
Establishment and committed capital expenditure	58	36	16	41	59
Scheme capital expenditure	18,092	23,930	27,192	28,866	20,999
Loans & Advances	369	621	114	243	1,470
Rate of growth of capital expenditure (in <i>per cent</i>)	29.63	32.04	13.53	6.24	(-) 27.15
Rate of growth of establishment and committed capital expenditure (in <i>per cent</i>)	(-) 40.21	(-) 37.93	(-) 55.56	156.25	43.90
Rate of growth of scheme capital expenditure (in <i>per cent</i>)	30.12	32.27	13.63	6.16	(-)27.25
Capital expenditure as a percentage of GSDP at current prices (in <i>per cent</i>)	5.29	6.45	6.44	5.96	3.78

(Source: Finance Accounts of the respective years)

Out of total capital expenditure of ₹ 21,058 crore, State Government made an investment of ₹ 5,289.70 crore in PSUs and Co-operative Societies, of which ₹ 5,035.36 crore was invested in projects of Bihar State Power (Holding) Company Limited. Other major areas included expenditure of ₹ 5,263 crore on roads and bridges, ₹ 1,485 crore on water supply and sanitation and ₹ 1,056 crore on education, sports, art and culture.

The expenditure on capital account decreased from ₹ 28,907 crore in 2017-18 to ₹ 21,058 crore in 2018-19 mainly due to decrease in capital expenditure on rural development programmes by ₹ 5,427.26 crore¹², power projects by ₹ 1,895.74 crore¹³ and secondary education by ₹ 462.48 crore.

1.4.5 Quality of expenditure

Quality of expenditure involves adequacy of the expenditure i.e. (adequate provisions for providing public services) and efficiency of expenditure use. Broadly, social and economic services constitute development expenditure while expenditure on general services is treated as non-development expenditure.

1.4.5.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2018-19 are analysed in **Table 1.25**.

Table 1.25: Fiscal priority of the State during 2014-15 and 2018-19

(in per cent)

Fiscal priority (percentage of GSDP)	AE/ GSDP	DE [#] / AE	ESE/ AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States ¹⁴ average 2014-15	15.99	68.51	32.36	36.15	14.02	16.54	4.92
Bihar's average 2014-15	26.56	69.07	32.42	36.65	19.93	18.15	3.96
General Category State' average 2018-19	16.05	67.04	30.45	36.59	14.28	14.99	5.07
Bihar's average 2018-19	26.44	71.49	28.87	42.62	14.28	19.38	4.96

AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, ESE: Economic Sector Expenditure CE: Capital Expenditure
DE includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

(Source: State Finance Accounts of respective years)

During 2018-19, as evident from the table, the ratio of development expenditure, social sector expenditure and education services expenditure to aggregate expenditure was higher than the average for the General Category States. However, the share of economic sector expenditure in aggregate expenditure dropped in 2018-19 over the five year period, while the share of health to aggregate expenditure was less than the average for General Category States.

1.4.6 Efficiency of expenditure

Details of capital and revenue expenditure on maintenance of social and economic services are given in **Table 1.26** below:

¹² Includes Pradhan Mantri Gram Sadak Yojana- ₹ 2,142.74 crore, Rural Colony Connectivity- ₹ 729.64 crore, CM Rural Sampark Path Yojana- ₹ 766.00 crore

¹³ Includes Bihar State Power Generation Company Limited- ₹ 1,224.54 crore and Bihar State Power Holding Company Limited- ₹ 176.97 crore

¹⁴ General Category States are states other than those 11 states which are defined as Special Category States which have a low resource base and are not in a position to mobilise resources for their developmental needs.

Table 1.26: Efficiency of expenditure use in selected social and economic services*(in per cent)*

Social/Economic infrastructure	2017-18		2018-19	
	Ratio of CE to TE	Share of S and W ¹⁵ in RE	Ratio of CE to TE	Share of S and W in RE
Major components of Social Services (SS)				
General Education	4.99	22.00	1.56	18.58
Health and Family Welfare	9.14	46.86	15.66	49.12
Water Supply, Sanitation, Housing and Urban Development	25.40	4.55	10.98	1.92
Total (SS)	9.74	22.00	6.58	17.65
Major components of Economic Services (ES)				
Agriculture and Allied Activities	5.18	16.27	2.80	20.74
Irrigation and Flood Control	67.20	51.20	60.08	50.84
Power and Energy	61.69	0.00	42.11	0.00
Transport	79.40	19.05	65.36	10.18
Total (ES)	58.83	14.32	45.86	11.76
Total (SS+ES)	29.59	20.18	20.39	16.24

(Source: Finance Accounts of the respective years)

1.5 Government expenditure and investments

1.5.1 Financial results of irrigation works

The 13th and 14th Finance Commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The status of cost recovery of irrigation projects in the State for the period 2014-19 is depicted in **Table 1.27**.

Table 1.27: Cost recovery position of irrigation projects

Year	Revenue expenditure	Revenue receipts	Cost recovery assessment of 13 th FC (2010-15)/14 th FC (2015-20)	Revenue receipts to revenue expenditure	Gap in cost recovery
	<i>(₹ in crore)</i>		<i>(in per cent)</i>		
2014-15	680.96	21.34	75	3	72
2015-16	846.14	31.11	35	4	31
2016-17	680.98	28.23	35	4	31
2017-18	792.06	44.70	35	6	29
2018-19	930.08	64.17	35	7	28

(Source: Finance Accounts of the respective years and Reports of 13th and 14th Finance Commission)

The gap in cost recovery (28 per cent) has decreased with respect to the year 2017-18.

1.5.2 Incomplete projects

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The details of incomplete projects as given in the Finance Accounts are summarised below in **Table 1.28**.

¹⁵ Salaries and Wages

Table 1.28: Department-wise profile of incomplete projects as on 31 March 2019

(₹ in crore)

Department	No. of incomplete projects	Estimated cost	Progressive expenditure upto March 2019
Water resources	6	98.56	27.38
Public health engineering	16	197.24	87.16
Road construction	21	309.65	121.62
Building construction	13	164.70	66.16
Local area engineering organisation	5	8.63	5.33
Rural work	7	12.21	7.46
Total	68	790.99	315.11

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

The above 68 projects were due for completion during the period 2011-12 to 2018-19. The details are presented in *Appendix IX* of Finance Accounts Vol-II. Since the details of all the 68 projects with an estimated cost of ₹ 790.99 crore were not furnished by the Departments, their revised cost was not exhibited in the Finance Accounts and was thus not ascertainable.

Recommendation: The Finance Department and the concerned departments may evolve a mechanism to ensure timely completion of projects to minimise cost overrun. The revised estimates of all the incomplete projects should be prepared and approved on priority so as to have a realistic assessment of the funds required to complete these projects.

1.5.3 Returns on investment

The position of return on investment¹⁶ during 2014-19 is given in **Table 1.29**.

Table 1.29: Returns on investment

Investment/Return/Cost of Borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Investment at the end of the year (₹ in crore)	7,068.79	9,940.24	15,916.47	23,037.29	28,327.00
Dividend/Interest received (₹ in crore)	2.58	14.84	3.73	1.34	11.34
Dividend/Interest received (per cent)	0.04	0.15	0.02	0.01	0.04
Average rate of interest ¹⁷ on Government borrowing (per cent)	6.59	6.58	6.42	6.13	6.18
Difference between interest rate on market borrowings and rate of return on investments (per cent)	6.15	5.94	5.88	5.82	6.14
Notional loss due to difference between interest rate of market borrowings and rate of return on investments (₹ in crore)	434.73	590.45	935.89	1,340.77	1,739.28

(Source: Finance Accounts of the respective years)

During the year 2018-19, the State Government incurred a notional loss of ₹ 1,739.28 crore on return on investment in various entities on account of difference between the Government's borrowing cost and the return on investment.

¹⁶ In Statutory Corporations, Government Companies, Co-operative Societies and Banks.

¹⁷ Average rate of interest = Interest Payment*100/ (Previous year's fiscal liabilities + current year's fiscal liabilities/2).

It is of specific interest to observe that in spite of the poor return on investments, the Finance Department has regularly provided budgetary support to these entities, by way of infusion of equity, loans, grants-in-aid/ subsidies, which had not even finalised their accounts as per the provisions of the Companies Act. It was noticed that the State Government had extended budgetary support of ₹ 5,289.70 crore in the form of equity to 12 PSUs/Joint Stock Companies and co-operative institutions during 2018-19 as given in **Table 1.30**.

Table 1.30: Investment made by the State government during 2018-19

(₹ in crore)

Sl. No.	Name of Concern	Amount invested during the year	Remarks
1.	Bihar State Financial Corporation	5.00	The accounts were finalised up to 2017-18.
2.	Bihar State Mineral Development Corporation Limited	13.84	The accounts were finalised up to 2000-01.
3.	Bihar Police Building Construction Corporation Limited	9.90	The accounts were finalised up to 2014-15.
4.	Bihar Medical Services and Infrastructure Corporation Limited	50.00	The accounts were finalised up to 2014-15.
5.	Bihar State Education Finance Corporation Limited	9.50	Not available.
6.	Bihar State Credit and Investment Corporation Limited	5.00	The accounts were finalised up to 2014-15.
7.	Bihar State Power (holding) company limited	5,035.36	The accounts were finalised up to 2017-18.
8.	Bihar State Industrial Development Corporation Limited	5.00	The accounts were finalised up to 2008-09.
9.	Bihar State Minority Finance Corporation Limited	108.00	The accounts were finalised up to 2012-13.
10.	Other co-operatives	5.10	Not available.
11.	Indian Institute of Technology, Bhagalpur	40.00	Not available.
12.	Patna Metro Rail Corporation Limited	3.00	Not available.
Total		5,289.70	

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

As per Finance Accounts, only three companies have contributed dividend i.e., Bihar Rajya Pul Nirman Nigam Limited (₹ 1.05 crore), Bihar State Road Development Corporation Limited (₹ 10.00 crore) and Credit Co-operatives (₹ 0.29 crore) during the year.

Recommendation: The Finance Department and the concerned administrative departments should review investment in entities and ensure that no investment is made in those entities whose accounts are in arrears.

1.5.4 Loans and advances by the State Government

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. Details are given in **Table 1.31**.

Table 1.31: Outstanding loans and advances and interest in arrears**(₹ in crore)**

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Opening balance of loans and advances	21,379.35	20,255.00	20,857.73	20,948.29	21,169.17
Amounts advanced during the year	368.71	621.23	113.87	242.78	1,470.56
Amounts repaid during the year	1,493.06	18.50	23.31	21.89	1,825.40
Closing balance of loans and advances	20,255.00	20,857.73	20,948.29	21,169.18	20,814.33
Interest in arrears	3,017.55	5,478.14	6,652.60	7,823.47	9,038.12
Interest in arrears as <i>per cent</i> of outstanding loans and advances	14.90	26.26	31.76	36.96	43.42

(Source: Finance Accounts of the respective years)

- (i) The interest in arrears on these loans and advances has increased over the years and was ₹ 9,038.12 crore as on 31 March 2019.

During 2018-19, Bihar State Co-operative Bank Ltd has received an amount of ₹ 800 crore for Agriculture Credit Stabilisation Fund and also repaid ₹ 290 crore from the same fund. Further, Bihar State Road Transport Corporation had also repaid an amount of ₹ 874.81 crore.

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

- (ii) No repayments of the outstanding loans and advances were made or interest received from various entities for the past several years as detailed in **Table 1.32**.

Table 1.32: Summary of repayments in arrears from loanee entities**(₹ 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 are not available.

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

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

1.5.5 Differences in cash balance

The Cash Balance of the State as on 31 March 2019 as worked out by the Accountant General (A&E) was ₹ 157.12 crore (Debit) while the Cash Balance with the Reserve Bank of India (RBI) was ₹ 109.73 crore (Credit). The difference of ₹ 47.39 crore (Debit) was mainly due to incorrect reporting of transactions and non-reconciliation by the Agency Banks. Accountant General (A&E) stated that the difference is under reconciliation.

1.5.6 Cash balances and investment of cash balances

Details of cash balance and investment of cash balances during 2018-19 are given in Table 1.33 below:

Table 1.33: Cash balances and investment of cash balances

(₹ in crore)

Sl. No.	Particulars	Opening balance as on 01 April 2018	Closing balance as on 31 March 2019
(a) General cash balances			
1	Deposits with Reserve Bank	46.90	157.12
2	Investments held in Cash Balance Investment Account	17,395.63	14,791.80
Total (a)		17,442.53	14,948.92
(b) Other cash balances and investments			
1	Cash with Departmental Officers viz., Public Works Department officers and Forest Department officers	185.73	234.65
2	Permanent advances for contingent expenditure with Departmental Officers	341.97	758.52
3	Investment in Earmarked Funds	4,111.33	4,895.22
Total (b)		4,639.03	5,888.39
Grand Total (a) + (b)		22,081.56	20,837.31

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

The position of closing cash balance during the last five years indicates that the closing cash balance has increased from ₹ 6,337 crore (March 2015) to ₹ 20,837 crore (March 2019). During 2018-19, the cash balance decreased by ₹ 1,244.25 crore from opening cash balance of ₹ 22,081.56 crore to ₹ 20,837.31 crore. The cash balance investment decreased (₹ 2,603.83 crore) from ₹ 17,395.63 crore to ₹ 14,791.80 crore which was 12.93 per cent of the internal debt (₹ 1,14,360 crore). Most of the cash balance was invested in treasury bills. The investment in cash balance increased from ₹ 3,439.74 crore (March 2015) to ₹ 14,948.92 crore (March 2019) while at the same time State Government had resorted to marked borrowings of ₹ 14,300 crore to finance the fiscal deficit during the year 2018-19. Had the State Government brought down the cash surpluses held in cash balance investment accounts, there was a scope for reducing the quantum of market borrowings.

1.6 Assets and liabilities

1.6.1 Growth and composition of assets and liabilities

While the Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, these can be derived

from the accounting of financial liabilities and assets created out of expenditure incurred. **Appendix 1.6** gives an abstract of such liabilities and assets, as on 31 March 2019, compared with the corresponding position as on 31 March 2018. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, and receipts from public accounts and reserve funds, the assets comprise mainly of capital expenditure and loans and advances given by the State Government and the cash balances.

There was an increase in assets and liabilities in 2018-19 by 8.5 per cent with respect to 2017-18. The increase in liabilities were mainly in market loans bearing interest and loans and advances from GoI and increase in assets was in gross capital outlay on fixed assets.

1.6.2 Transactions under Reserve Funds

As per the Finance Accounts, the State Government has six Reserve Funds¹⁸ as shown in **Table 1.34** below:

Table 1.34: Details of transactions under Reserve Funds

(₹ in lakh)

Sl. No.	Head of Accounts	Opening balance as on 1 April 2018	Receipts during 2018-19	Disbursements during 2018-19	Closing balance as on 31 March 2019
(a) Reserve Funds bearing interest					
1	8115-Depreciation/Renewal Reserve Funds (Government Commercial Department and Undertakings)	0.14	0.01	0.00	0.15
2	8121-General and other reserve funds (SDRF)	0.06	1,43,065.50	1,43,064.77	0.79
(b) Reserve Funds not bearing interest					
1	8222-Sinking Fund	0.00	78,388.39	78,388.39	0.00 ¹⁹
Total		0.20	2,21,453.90	2,21,453.16	0.94

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

There were no transactions under three Reserve Funds viz., Famine Relief Fund (balance ₹ 24.37 lakh), Development and Welfare Funds (balance ₹ 0.54 lakh) and General and other reserve funds (balance ₹ 2606.95 lakh) for the past 18 to 19 years.

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

The receipts and disbursements from the two main reserve funds are discussed below:

1.6.2.1 Sinking Fund

The 12th Finance Commission had recommended that States should set up sinking funds for amortisation of all loans including loans from banks, liabilities on account on national small savings fund, etc., and that these funds should not be used for any other purpose, except for redemption of loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the fund, stipulate a minimum annual contribution of 0.5 per cent of outstanding liabilities at the beginning of the year. The State Government set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market

¹⁸ State Disaster Response fund, Sinking Fund, Famine Relief Fund, Development and Welfare Funds, General and other Reserve Fund and Depreciation/Renewal Reserve Funds.

¹⁹ Balances in the fund are invested as shown in statement 22 of the Finance Accounts. The closing balance of the Sinking Fund investment account as on 31 March 2019 was ₹ 4,895.12 crore.

loans and from 2014-15, it was to be utilised for redemption of the outstanding liabilities of the Government. However, it has not been utilised since its inception. The closing balance of the fund as on 31 March 2019 was ₹ 4,895.12 crore.

1.6.2.2. State Disaster Response Fund (SDRF)

As per the recommendations of the 13th Finance Commission, the State Government commenced operation of the SDRF in 2010-11. It also stipulates that accretions to the fund together with the income earned on investment of the fund should be invested in Central Government dated securities, auctioned treasury bills, interest earning deposits and certificates of deposits with scheduled commercial banks and interest earning deposits with co-operative banks.

The opening balance of the fund as on 1 April 2018 was ₹ six thousand only. During the year, ₹ 1,430.66 crore (Centre: ₹ 1,362.79 crore and State: ₹ 67.87 crore) was received and an expenditure of ₹ 1,430.65 crore was incurred on natural calamities leaving a balance of ₹ 78,850.00 in the fund as on 31 March 2019.

1.6.3 Guarantees

Guarantee Redemption Fund

The State Government has not created a Guarantee Redemption Fund in terms of the recommendations of the 12th Finance Commission nor framed any rules for fixing a ceiling on guarantees. The State Government did not make minimum annual contribution of ₹ 26.73 crore (0.5 per cent of outstanding guarantees of ₹ 5,346.42 crore at the beginning of the year 2018-19) in terms of those recommendations.

The status of guarantees for the last five years, as depicted in Statement 9 of the Finance Accounts, is given in **Table 1.35**.

Table 1.35: Guarantees given by the government

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Maximum amount guaranteed	5,314.84	9,396.62	13,053.04	20,234.10	20,834.10
Total revenue receipts	78,417	96,123	1,05,585	1,17,446.74	1,31,793.45
Outstanding amount (principal) of guarantees at the end of the year	2,000.90	4,720.78	4,459.58	5,174.49	5,397.88
Percentage of maximum amount guaranteed to total revenue receipts	6.78	9.78	12.36	17.23	15.81

(Source: Finance Accounts of the respective years)

The composition of the outstanding amount guaranteed was towards power (₹ 12,166.91 crore), co-operatives (₹ 1268.84 crore), irrigation (₹ 4.93 crore), road and transport (₹ 2,000.00 crore), State Financial Corporation (₹ 183.57 crore), Urban development and housing (₹ 90.00 crore), other infrastructure (₹ 33.76 crore) and others (₹ 5,086.09 crore).

In order to enable PSUs to obtain financial assistance from banks and financial institutions, the State government gives guarantee subject to limits prescribed by the Constitution of India for which a guarantee fee is charged. As per the resolution of GoB 7498 dated 5th of July, 1974 the PSUs are liable to pay guarantee fee at 1/8 per cent annually on the guarantee amount of more than ₹ 10 lakh. There was no clause in the guarantee deed for recovery of guarantee fee. GoB also did not claim guarantee fee from the PSUs. However, guarantee fee amounting to ₹ 2.64 crore was received from only one company (Bihar State Food and Civil Supplies Corporation) in 2018-19.

1.7 Debt management

1.7.1 Composition of fiscal liabilities of the State Government

The composition of fiscal liabilities of the State Government during 2014-15 to 2018-19 was as detailed in **Table 1.36**.

Table 1.36: Composition of fiscal liabilities of the State Government

Nature of Borrowings	Balances (₹ in crore)				
	31 March 2015	31 March 2016	31 March 2017	31 March 2018	31 March 2019
(A) Public Debt					
Internal debt of the State Government ²⁰	65,848	79,990	96,595	1,04,525	1,14,360
Loans and Advances from GoI	8,723	8,839	9,596	10,182	11,785
Total (A)	74,571	88,829	1,06,191	1,14,707	1,26,145
(B) Other Public Account Liabilities					
Small Savings, Provident Fund	8,865	8,791	8,891	8,811	9,089
Reserve Funds	1,836	1,435	723	26	26
Deposits	13,784	17,523	22,917	33,233	33,661
Total (B)	24,485	27,749	32,531	42,070	42,776
Total debt stock of the State Government²¹	99,056	1,16,578	1,38,722	1,56,777	1,68,921

(Source: Finance Accounts of respective years)

During the years 2014-15 to 2018-19, the total debt stock of the Government increased from ₹ 86,939 crore (1 April 2014) to ₹ 1,68,921 crore (31 March 2019). Maturity profile of public debt is detailed in **Table 1.37**.

Table 1.37: Maturity Profile of Public Debt

(₹ in crore)

Maturity Year	Internal Debt	Loans and Advances from GoI	Total	Per cent of Total
2019-20	6,162	717	6,879	5.45
2020-21	5,945	752	6,697	5.31
2021-22	7,552	793	8,345	6.62
2022-23	10,499	863	11,362	9.01
2023-24	9,658	804	10,462	8.29
2024-25	10,939	740	11,679	9.26
2025-26	13,518	683	14,201	11.26
2026-27	18,977	586	19,563	15.51
2027-28	11,211	430	11,641	9.23
2028-29	15,433	429	15,862	12.57
2029-30 onwards	4,445	4,931	9,376	7.43

²⁰ Internal debt consists of market loans and loans from Financial Institutions, viz., Life Insurance Corporations of India, General Insurance Corporations of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation and other institutions.

²¹ In Table 1.36, debt stock during 2015-16 and 2016-17 includes borrowings on account of UDAY so as to match Finance Accounts figures. The debt stocks excluding UDAY borrowings were ₹ 1,15,024 crore (2015-16) and ₹ 1,36,390 crore (2016-17), which have been taken for computing debt sustainability and other fiscal parameters for 2015-16 and 2016-17.

Maturity Year	Internal Debt	Loans and Advances from GoI	Total	Per cent of Total
Under reconciliation with the State Government	21	57	78	0.06
Total	1,14,360	11,785	1,26,145	100

(Source: Finance Accounts 2018-19)

The maturity profile of public debt revealed that the redemption pressure would likely to rise from the year 2023-24 and would reach a peak in the year 2026-27 due to maturity of Bihar Government stock.

1.7.2 Net availability of borrowed funds

Details of net availability of funds on account of receipts and repayments under public debt and public account liabilities during 2014-19 are given in **Table 1.38**.

Table 1.38: Net available fund on account of public debt and other obligations

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Receipts under public debt and other liabilities	41,188	56,030	72,845	59,412	73,806
Repayments (principal and interest) under public debt and other liabilities	35,200	45,606	58,892	50,411	71,733
Net funds available	5,988	10,424	13,953	9,001	2,073
Percentage of net funds available to receipts under public debt	14.54	18.60	19.15	15.15	2.81

(Source: Finance Accounts of respective years)

As evident from **Table 1.38**, 97.19 per cent of borrowed funds were used for discharging existing liabilities during 2018-19 and could not be used for capital formation/development activities of the State.

1.7.3 Debt Sustainability

Fiscal liabilities are considered sustainable if the government is able to service the stock of these liabilities over the foreseeable future and the debt-GSDP ratio does not grow to unmanageable proportions. The Domar model is one of the models for analysis of public debt, which lays down that the debt-GDP ratio is likely to be stable if the rate of growth of the economy exceeds the rate of interest on the debt. **Table 1.39** provides the Domar sustainability condition:

Table 1.39: Debt sustainability criteria under Domar model

g-r (g: real economic growth rate; r: real interest rate), called Domar gap	s<0 (primary deficit)	s>0 (primary surplus)
g-r > 0 (strong economic growth)	Public debt as a percentage of GSDP tends towards a stable value and is therefore sustainable. Depending on the stock of debt, it will either increase or decrease in time to reach a stable level greater than zero.	Public debt as a percentage of GSDP should converge to a stable level less than zero leading to public savings.
g-r < 0 (slow economic growth)	Public debt as a percentage of GSDP will increase indefinitely, without converging to a stable level	Undefined situation

Applying the Domar analysis to Bihar showed that fiscal liabilities should converge to a stable level, as shown in the following **Table 1.40**.

Table 1.40: Sustainability of debt stock of the State during 2014-19

Year	Real economic growth (g)	Real interest rate (r)	Domar gap (g-r)	Primary deficit (-) / Surplus (+)
	(in per cent)			(₹ in crore)
2014-15	3.65	(-) 0.29	3.94	(-) 5,050
2015-16	6.08	2.13	3.95	(-) 4,963
2016-17	8.94	2.50	6.44	(-) 8,288
2017-18	10.45	3.45	7.00	(-) 5,251
2018-19	10.53	2.28	8.25	(-) 3,736

- Real economic growth rate has been calculated for real GSDP i.e. at constant price).
- Real interest rate is calculated as average interest rate on fiscal liabilities minus inflation. Average inflation has been computed with reference to current series (2012) monthly inflation rates for Bihar as per MoSPI.

Bihar has been a primary deficit State for the period 2014-19. The Domar gap (g-r) was positive during the entire period from 2014-15 to 2018-19. In view of the debt sustainability conditions under Domar model as detailed in **Table 1.39**, the fiscal liabilities of the State Government satisfied the condition of debt sustainability ($g-r > 0$). It is noteworthy that the Domar gap (g-r) has been registering a rising trend. However, other factors such as public account liabilities, *force majeure* events²² and/or any other un-inventoried losses of revenue also have to be reckoned in assessing the debt sustainability/stability of the State²³.

Fiscal Deficit and Debt Sustainability

In the above context of fiscal sustainability, the Thirteenth Finance Commission defined debt sustainability in terms of debt-GDP ratio and also in terms of interest payments relative to revenue receipts. The Fourteenth Finance Commission (FFC) recommended for fiscal consolidation for the Central and State Government and provided limits for fiscal deficit and debt stock as a percentage of GSDP. In view of recommendations of the FFC, Government of Bihar amended (August 2016) the FRBM Act, 2006. The Bihar FRBM (Amendment) Act, 2016 provided to maintain fiscal deficit at not more than three *per cent* of the estimated GSDP in each of the years 2016-17 to 2019-20.

The status of debt stock vis-à-vis the FFC targets and BFRBM targets were as provided in **Table 1.41**.

Table 1.41: Debt sustainability – BFRBM indicator based analysis

Year	Fiscal Deficit to GSDP (in per cent)		Debt stock to GSDP (in per cent)		Interest Payment to Revenue Receipts (in per cent)	
	BFRBM target	Achievement	FFC targets	Achievement	FFC targets	Achievement
2015-16	3.00	2.92	25.02	28.19	6.50	7.38
2016-17	3.00	3.19	24.79	31.14	6.40	7.75
2017-18	3.00	2.93	24.84	32.15	6.23	7.70
2018-19	3.00	2.48	24.89	30.30	6.13	7.64

(Source: Finance Accounts of the respective years and BFRBM Amendment Act 2016)

²² Like the current Coronavirus pandemic and its effect on GSDP.

²³ As these cannot be determined statistically, they have not been factored in the analysis.

The State Government was able to contain the fiscal deficit below the BFRBM targets continuously during the last two years 2017-18 and 2018-19. However, targets for ratio of interest payment to revenue receipts (burden of interest payment) were not achieved, though it declined from 7.75 per cent (2016-17) to 7.64 per cent (2018-19). The debt to GSDP ratio was also not within the FFC targets; besides, it spiked from 28.19 per cent to 32.15 per cent during 2015-2019. Thus, despite achieving the targets for fiscal deficit to GSDP, the movements in interest payment and fiscal liabilities relative to GSDP do not seem to be on the path anticipated by the FFC and BFRBM for fiscal consolidation at the targeted level by the year 2019-20.

1.7.4 Ujjwal Discom Assurance Yojana (UDAY)

UDAY, launched by GoI in November 2015, was the revival package for power distribution companies (DISCOMs) and seeks to make DISCOMs financially and operationally viable, to facilitate supply of adequate power at affordable rates.

Under the Scheme, the State was required to take over 75 per cent of the DISCOM's debt (₹ 3,109.05 crore) as on 30 September 2015 (50 per cent in FY 2015-16 and 25 per cent in FY 2016-17) by issuing non-SLR Bonds to take over debt and transfer the proceeds to DISCOMs in the form of grants, loans and equity. The liability of the State Government under the package was ₹ 2,331.78 crore.

Provisional accounts of DISCOMs for the year 2018-19 revealed that the return on capital employed of both the DISCOMs was yielding negative return and the same was (-) 0.42 per cent (SBPDCL) and (-) 4.72 per cent (NBPDCCL). Further, as on 31 March 2019, ₹ 96.38 crore of loan was outstanding on both the DISCOMs (SBPDCL ₹ 56.56 crore and NBPDCCL ₹ 39.82 crore). Despite all tariff subsidies and loan obligation being met by the State Government, the DISCOMs are still having operational losses.

The break-up of the financial package to the DISCOMs is shown in **Table 1.42**.

Table 1.42: Financial package to DISCOMs

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

The State Government has paid interest of ₹ 191.36 crore in 2018-19 on the bonds issued under UDAY scheme.

CHAPTER-II
FINANCIAL MANAGEMENT AND
BUDGETARY CONTROL

2.1 Introduction

This Chapter examines the budgetary controls, expenditure controls and its accounting thereon. It is based on the audit of Appropriation Accounts and gives grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

2.2 Summary of Appropriation Accounts

Rule 104 of the Budget Manual of the Government of Bihar stipulates that all anticipated savings must be surrendered by Controlling Officers to the Finance Department by 15 February of the current year. In exceptional cases, surrenders must be submitted by 31 March of the current year.

The summarised position of actual expenditure during 2018-19 against 51 grants/appropriations is given in **Table 2.1**.

Table 2.1: Summarised position of actual expenditure against Original/ Supplementary provisions for the year 2018-19

(₹ in crore)

Nature of Expenditure		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings	Amount surrendered	Amount surrendered on 31 March 2019	Percentage of savings surrendered by 31 March 2019 (Col.7/ Col.6*100)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Voted	I-Revenue	1,24,981.45	26,882.68	1,51,864.13	1,15,368.06	36,496.07	34,109.98	23,104.03	93.46
	II-Capital	32,416.87	4,181.51	36,598.38	25,184.16	11,414.22	11,770.40	4,141.92	103.12
	III-Loans and Advances	507.32	1,405.52	1,912.84	1,470.56	442.28	441.05	253.55	99.72
Total Voted	1,57,905.64	32,469.71	1,90,375.35	1,42,022.78	48,352.57	46,321.43	27,499.50	95.80	
Charged	IV-Revenue	11,758.22	29.85	11,788.07	11,065.06	723.01	27.65	27.04	3.82
	V-Capital	0	0	0	0	0	0	0	0.00
	VI-Public Debt-Repayment	7,326.41	0.00	7,326.41	7,229.82	96.59	0.69	0.69	0.71
Total Charged	19,084.63	29.85	19,114.48	18,294.88	819.60	28.34	27.73	3.46	
Grand Total	1,76,990.27	32,499.56	2,09,489.83	1,60,317.66	49,172.17	46,349.77	27,527.23	94.26	

Note: The expenditure includes recoveries/refund of revenue expenditure amounting to ₹ 1,536.32 crore and recoveries of capital expenditure amounting to ₹ 4,125.91 crore adjusted as reduction of expenditure.

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

As evident from the table above, the expenditure incurred during the year was only ₹ 1,60,317.66 crore against the total provision of ₹ 2,09,489.83 crore. This shows that the supplementary provision of ₹ 32,499.56 crore was avoidable since the expenditure did not even reach the level of original provision (₹ 1,76,990.27 crore). Cases of supplementary provision that proved unnecessary are discussed in **paragraph 2.3.3**. Overall savings of ₹ 49,172.17 crore resulted from savings of ₹ 37,219.08 crore in 46 grants and eight Appropriations under Revenue section and savings of ₹ 11,953.09 crore in 32 grants under Capital section including five grants under Loans and Advances and one grant under Public

Debt Repayments. Out of overall savings, reasons for savings of only ₹ 107.89 crore pertaining to five detailed heads under three grants have been intimated.

Out of total savings of ₹ 49,172.17 crore, 94.26 per cent was surrendered (₹ 46,349.77 crore) during the year resulting in non-surrender of savings aggregating ₹ 2,822.40 crore (5.74 per cent of total savings). Further, ₹ 27,527.23 crore (59.39 per cent of total surrenders) was surrendered on the last working day of March 2019, leaving no scope for utilisation of these funds. This indicates inaccurate estimation of funds and failure of the Finance Department to ensure effective budgetary control.

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

2.3 Financial Accountability and Budget Management

2.3.1 Savings

There were 29 cases of savings relating to 22 grants, each exceeding ₹ 100 crore and above, amounting to ₹ 41,687.23 crore (35.20 per cent of total provisions of ₹ 1,18,440.79 crore) as detailed in *Appendix 2.1*.

Significant savings of ₹ 1,000 crore and above occurred in nine grants aggregating ₹ 36,304.81 crore (35.92 per cent of total provision of ₹ 1,01,070.11 crore) as indicated in *Table 2.2*.

Table: 2.2 List of grants/appropriations with savings of ₹ 1,000 crore and above

(₹ in crore)

Sl. No.	Number and Name of grant/Appropriation	Original provision	Supplementary provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(A) REVENUE							
1	1-Agriculture Department	2,701.78	557.10	3,258.88	1,822.88	1,436.00	44.06
2	20-Health Department	6,698.59	1,523.57	8,222.16	6,344.28	1,877.88	22.84
3	21-Education Department	31,685.53	5,249.67	36,935.20	26,977.27	9,957.93	26.96
4	39-Disaster Management Department	675.15	4,143.85	4,819.00	1,642.28	3,176.72	65.92
5	42-Rural Development Department	15,320.04	3,631.87	18,951.91	12,776.67	6,175.24	32.58
6	48- Urban Development and Housing Department	4,413.59	947.71	5,361.30	3,297.02	2,064.28	38.50
7	51-Social Welfare Department	6,646.24	2,900.40	9,546.64	6,303.20	3,243.44	33.97
Total Revenue		68,140.92	18,954.17	87,095.09	59,163.60	27,931.49	32.07
(B) CAPITAL							
8	3-Building Construction Department	3,193.67	475.38	3,669.05	2,650.41	1,018.64	27.76
9	37-Rural Works Department	9,305.97	1,000.00	10,305.97	2,951.29	7,354.68	71.36
Total Capital		12,499.64	1,475.38	13,975.02	5,601.70	8,373.32	59.92
Grand Total (A+B)		80,640.56	20,429.55	1,01,070.11	64,765.30	36,304.81	35.92

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

Further, scrutiny of savings under all grants made after deducting the savings against budget allocation of salary and establishment revealed that out of total allocation for schemes and capital heads (₹ 1,10,998.46 crore), an expenditure of ₹ 74,864.93 crore was incurred resulting in savings of ₹ 36,133.53 crore (32.55 per cent of total allocation). Reasons for savings have not been intimated.

Thus, the Departments failed to fully utilise the budgetary allocation for socio-economic development and creation of assets of the State.

Further, there were significant variations (20 per cent and above in each case) between the total grant/appropriation and expenditure incurred leading to savings of ₹ 42,302.53 crore under 29 grants/ appropriations, the reasons for which have not been appropriately explained in the Appropriation Accounts as detailed in **Appendix 2.2**.

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

2.3.2 Persistent savings

Scrutiny of savings of ₹ 100 crore and above in each grant/appropriation during the last five years revealed that in 27 cases involving 25 grants/appropriations, there were persistent total savings of ₹ 29,000.34 crore and above during each of the five years as detailed in **Appendix 2.3**.

Recommendation: *The Finance Department should review the reasons for persistent savings and take necessary steps to avoid such situations to ensure optimum utilisation of amounts allocated.*

2.3.3 Unnecessary supplementary provision

During 2018-19, in 43 cases (37 grants/appropriations), supplementary provisions amounting to ₹ 18,273.32 crore (₹ 10 lakh or more in each case) proved unnecessary as the expenditure (₹ 1,02,539.14 crore) was not even up to the level of the original provision (₹ 1,24,981.48 crore) as detailed in **Appendix 2.4**.

2.3.4 Excessive / Unnecessary Re-appropriation of funds

Re-appropriation of ₹ 96.95 crore under 18 grants/ appropriations involving 31 detailed heads proved unnecessary as ₹ 287.04 crore was surrendered and the final savings were ₹ 57.12 crore (**Appendix 2.5**). It was also seen that ₹ 264.75 crore provided through re-appropriation in eight grants/appropriations involving 14 detailed heads, proved excessive in view of savings of ₹ 109.43 crore (**Appendix 2.6**). This indicated injudicious re-appropriation without assessing actual requirements.

Further, there was excess expenditure of ₹ 0.30 crore in three cases, which can partly be attributed to ₹ 4.50 crore being injudiciously withdrawn through re-appropriations and surrender of ₹ 71.75 crore, as detailed in **Table 2.3**.

Table 2.3: Injudicious withdrawals through re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation (-)	Total Surrender	Expenditure	Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	16	2515-00-001-0003- Establishment of District Panchayat	255.79	0.77	45.42	209.67	0.07
2.	29	2853-02-001-0001- Mining and Geological Establishment	51.13	0.03	21.70	29.45	0.05
3.	32	2011-02-101-0005-Members	67.50	3.70	4.63	59.35	0.18
Total			374.42	4.50	71.75	298.47	0.30

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

Similarly, insufficient withdrawal of fund through re-appropriations (₹ 383.93 crore) in 49 cases under 21 grants/appropriations resulted in savings of ₹ 992.62 crore as shown in *Appendix 2.7*.

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

2.3.5 Substantial surrender

Out of the total provision of ₹ 33,969.57 crore in 46 cases under 12 grants/ appropriations, ₹ 24,715.98 crore (72.76 per cent) was surrendered (₹ 100 crore and more than 50 per cent of the total provision in each case) as detailed in *Appendix 2.8*. Further, there was cent per cent surrender of funds (₹ 4,686.68 crore) in 232 detailed head of accounts under 38 grants/ appropriations (*Appendix 2.9*). Such substantial surrenders indicated that either the budgeting was done without due prudence or that there were serious slippages in programme implementation.

The Departments attributed surrender of funds to revision in plan outlay, non-receipt of administrative approval and non-receipt of requisition from divisions, non-receipt of sanction of the scheme, late consent from National Cooperative Development Corporation, non-receipt of fund from GoI in *Rastriya Gram Swaraj Abhiyan* etc.

2.3.6 Surrenders in excess of actual savings

Against savings of ₹ 2,857.49 crore, the amount surrendered was ₹ 3,363.48 crore (₹ five lakh and above in each case), resulting in excess surrender of ₹ 505.99 crore in nine Departments as shown in **Table 2.4**. Thus, an amount of ₹ 505.99 crore was reflected in expenditure as well as surrendered amount. Such surrenders in excess of actual savings indicated that the Departments did not exercise adequate budgetary controls by watching flow of expenditure through monthly expenditure statements.

Table 2.4: Surrender in excess of actual savings during the year 2018-19

(₹ in crore)

Sl. No.	Number and name of the grant	Total grant	Saving	Amount surrendered	Amount surrendered in excess (5-4=6)
(1)	(2)	(3)	(4)	(5)	(6)
Revenue- Voted					
1	6-Election Department	129.49	14.03	14.39	0.36

Sl. No.	Number and name of the grant	Total grant	Saving	Amount surrendered	Amount surrendered in excess (5-4=6)
(1)	(2)	(3)	(4)	(5)	(6)
2	16-Panchayati Raj Department	10,245.17	1,836.67	1,878.82	42.15
3	25-Information Technology Department	264.58	173.66	192.85	19.19
4	29-Mines And Geology Department	51.96	21.88	21.93	0.05
5	32-Legislature	182.97	12.94	13.24	0.30
6	38-Registration, Excise and Prohibition Department	204.44	42.31	42.52	0.21
7	40-Revenue and Land Reforms Department	791.25	238.51	238.84	0.33
	Total Revenue	11,869.86	2,340.00	2,402.59	62.59
	Capital- Voted				
8	36-Public Health Engineering Department	2,125.84	325.25	451.09	125.84
9	41-Road Construction Department	5,747.21	192.24	509.80	317.56
	Total Capital	7,873.05	517.49	960.89	443.40
	Grand Total	19,742.91	2,857.49	3,363.48	505.99

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

2.3.7 Anticipated savings not surrendered

As per rule 104 of the Bihar Budget Manual (BBM), spending departments are required to surrender grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the end of 2018-19, though savings of ₹ 926.48 crore (₹ one crore or more and above 10 per cent of total provisions in each case) occurred in 11 Major Heads under nine grants/appropriations, ₹ 569.83 crore (61.50 per cent) was not surrendered by the spending departments as detailed in **Appendix 2.10**. This is indicative of inadequate financial control and resulted blockage of funds.

Besides, in 109 cases (in excess of ₹ 10 crore and 10 per cent of the total provisions in each case) under 45 grants/appropriations, ₹ 27,279.98 crore (15.83 per cent) out of the total provision (₹ 1,72,346.95 crore) was surrendered on the last working day of the financial year as detailed in **Appendix 2.11**.

Recommendation: The Finance Department should ensure timely surrender of funds by watching the flow of expenditure through monthly expenditure statements and evolve a system of timely budgetary releases to departments to minimise the surrenders.

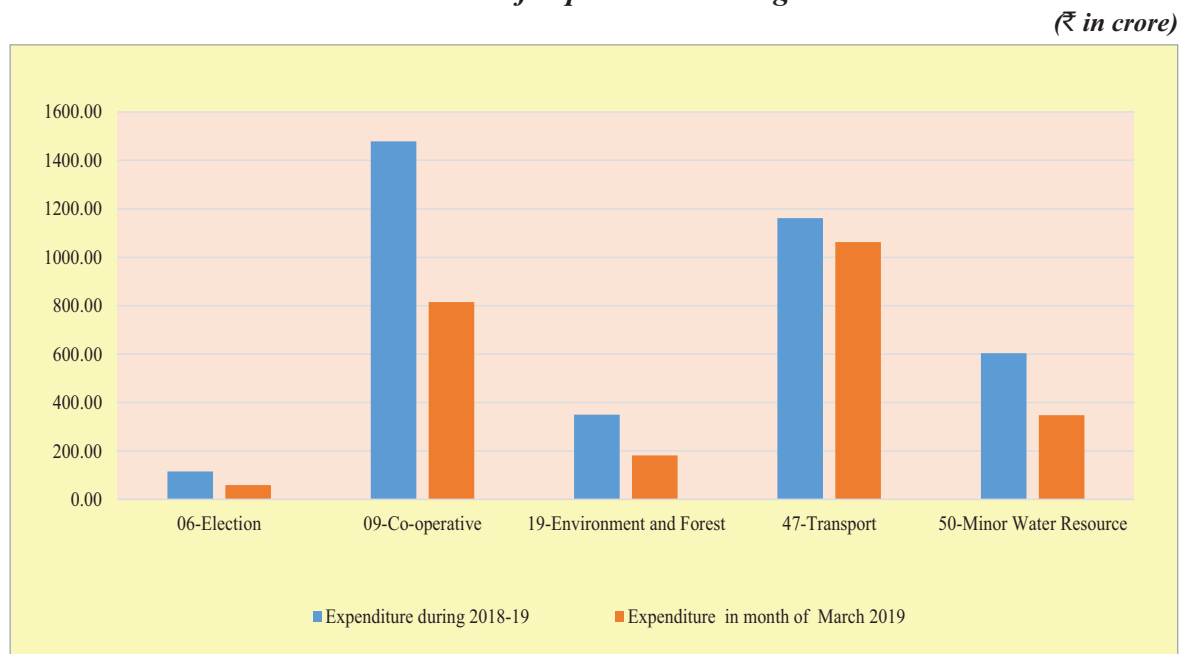
2.3.8 Rush of Expenditure

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

Scrutiny of expenditure (50 per cent and above) during the last quarter of the year and in the month of March 2019 revealed that in 14 Departments, expenditure (₹ 17,951.71 crore) incurred during the last quarter was 56.33 per cent of total expenditure (₹ 31,870.31 crore) during the year and expenditure incurred (₹ 12,151.88 crore) in the month of March 2019 was 38.13 per cent of total expenditure as detailed in **Appendix 2.12**. Further, ₹ 2,467.69 crore

(66.49 per cent) of total expenditure (₹ 3,711.43 crore) was made under five Departments in March 2019 (cases of expenditure of 50 per cent or more) as depicted in **Chart 2.1**.

Chart 2.1: Rush of expenditure during 2018-19



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

Thus, a substantial amount of expenditure was incurred by the Departments at the fag end of the year which indicates deficient financial management, lack of effective control and a tendency to utilise the budget at the fag end of the financial year. During the exit conference the Finance Department accepted the same and stated that delay in receipt of Central share is also one of the reasons for rush of expenditure.

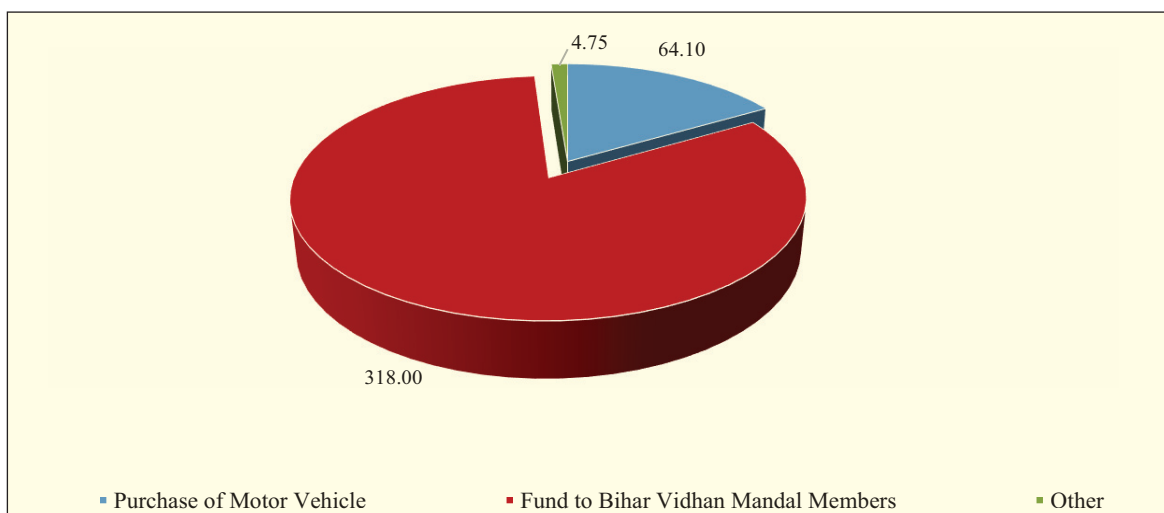
2.4 Advances from Contingency Fund

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

Through the Bihar Contingency Fund (Amendment) Act 2015, the State Government increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 7,079.61 crore, on temporary basis, for the period 1 April 2018 to 30 March 2019 for relief on natural calamities like drought and earthquake and to meet the State share of GoI sponsored projects for which budget provisions had not been made and expenditure was to be made immediately. Fifty per cent of the total amount so enhanced was to be used only for relief and rehabilitation measures due to natural calamities. In comparison, the Contingency Fund of GoI and the neighbouring¹ states was far less. It was observed that the State Government made 109 withdrawals amounting to ₹ 4,353.49 crore from the Contingency Fund, out of which 34 withdrawals amounting to ₹ 386.85 crore (8.89 per cent) were made for events of foreseeable nature as depicted in the following **chart 2.2** and detailed in **Appendix 2.13**.

¹ GoI, Madhya Pradesh and Jharkhand: ₹ 500 crore each, Uttar Pradesh: ₹ 600 crore.

Chart 2.2: Non-contingent expenditure incurred from Contingency Fund
(₹ in crore)



(Source: Records of Finance Department, GoB)

Scrutiny revealed that in 12 Departments, an amount of ₹ 64.10 crore was incurred on purchase of vehicles from the Contingency Fund instead of from the regular budget. No specific reasons were mentioned for procuring these vehicles from Contingency Fund. Further, ₹ 318 crore was withdrawn from Contingency Fund for a State scheme i.e. *Mukhyamantri Kshetra Vikash Yojana* due to increase in legislators' local area development fund. Reasons were not provided for not incurring the expenditure from the regular budget.

It was also noticed that the expenditure on natural calamities during the year 2018-19 was ₹ 1,725.00 crore (39.62 per cent) against the condition of 50 per cent on natural calamities. The expenditure on natural calamities during the last five years is shown in **Table 2.5**.

Table 2.5: Expenditure on natural calamities from the Contingency Fund
(₹ in crore)

Sl. No.	Year	Total expenditure from Contingency Fund	Expenditure on natural calamities	Percentage of total expenditure
1.	2014-15	1,875.84	204.52	10.90
2.	2015-16	6,117.60	2,205.00	36.04
3.	2016-17	4,416.63	1,524.42	34.52
4.	2017-18	4,949.21	3,898.33	78.77
5.	2018-19	4,353.49	1,725.00	39.62

(Source: Records of Finance Department)

It was incumbent on the Finance Department to make budgetary provisions for the above routine expenditure and secure prior legislative approval as contemplated in the Constitution as part of the annual budgetary exercise. The Finance Department failed to comply with the Constitutional provisions and the Contingency Fund was being used as an imprest account.

The Department stated (January 2020) that funds from the Contingency Fund is being provided due to non-provision in budget, State share against Central share which was not anticipated, other contingent expenditure which was not anticipated earlier and for compliance of orders of Hon'ble High Court and other courts. It was also stated that on the issue of purchasing of vehicle, action will be taken by the concerned administrative Department.

Recommendation: The Finance Department should review the practice of such large annual increases in the Contingency Fund corpus and should ensure that advances from the Contingency Fund are utilised only for intended purposes as contemplated under the Constitution and the Bihar Contingency Fund Act.

2.5 Unnecessary Retention of Funds

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

Test check of vouchers entered in VLC during the year 2018-19 revealed that in 15 cases, an amount of ₹ 16.13 crore was drawn on AC bills during the period 2007-08 to 2016-17, out of which, an amount of ₹ 3.66 crore (23 per cent) was remitted after retention for periods ranging from 11 months to 114 months (**Appendix 2.14**).

Further, in 11 cases, the entire amount of ₹ 1.24 crore drawn on AC bills during the period from 2007-08 to 2016-17 was remitted after retaining the funds for periods ranging from 14 months to 118 months (**Appendix 2.15**).

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

Recommendation: A Management Information System (MIS) should be devised by the Finance Department, which helps in bringing out the annual unspent amount of AC bills drawn at DDO's level. Disciplinary action should be initiated against officers/officials who draw funds on AC bills and fail to transfer unspent balances to Consolidated Fund before the closure of the financial year.

2.6 Unreconciled receipts and expenditure

Rule 475 (viii) of the Bihar Financial Rules states that Heads of Departments (HODs) and the AG (A&E), will be jointly responsible for the reconciliation of the figures given in their respective accounts maintained by the HoDs with those that appear in the books of AG (A&E). Further, as per rule 96 of the BBM, 2016, the Controlling Officers, after consolidating the monthly figures received from Disbursing Officers under their control, should get the monthly/quarterly figures reconciled with those recorded in the books of AG (A&E). In this regard, several reminders from AG (A&E) office were issued to the Finance Department and the last date for reconciliation was fixed as 15 June 2019 by the AG (A&E), but the reconciliation was not completed till September 2019.

Audit observed that HoDs did not reconcile (cases of ₹ 10 crore and above) receipts amounting to ₹ 22,447.47 crore (39 per cent) out of total receipts of ₹ 57,779.17 crore under 31 Major heads and expenditure amounting to ₹ 1,27,896.89 crore (88 per cent) out of total expenditure of ₹ 1,44,776.10 crore under 80 major heads during 2018-19 with the books of the AG (A&E) (**Appendix 2.16**). Significant cases of cent per cent non-reconciliation of receipts and expenditure heads respectively are depicted in **Charts 2.3** and **2.4**.

Chart 2.3: Receipts not reconciled

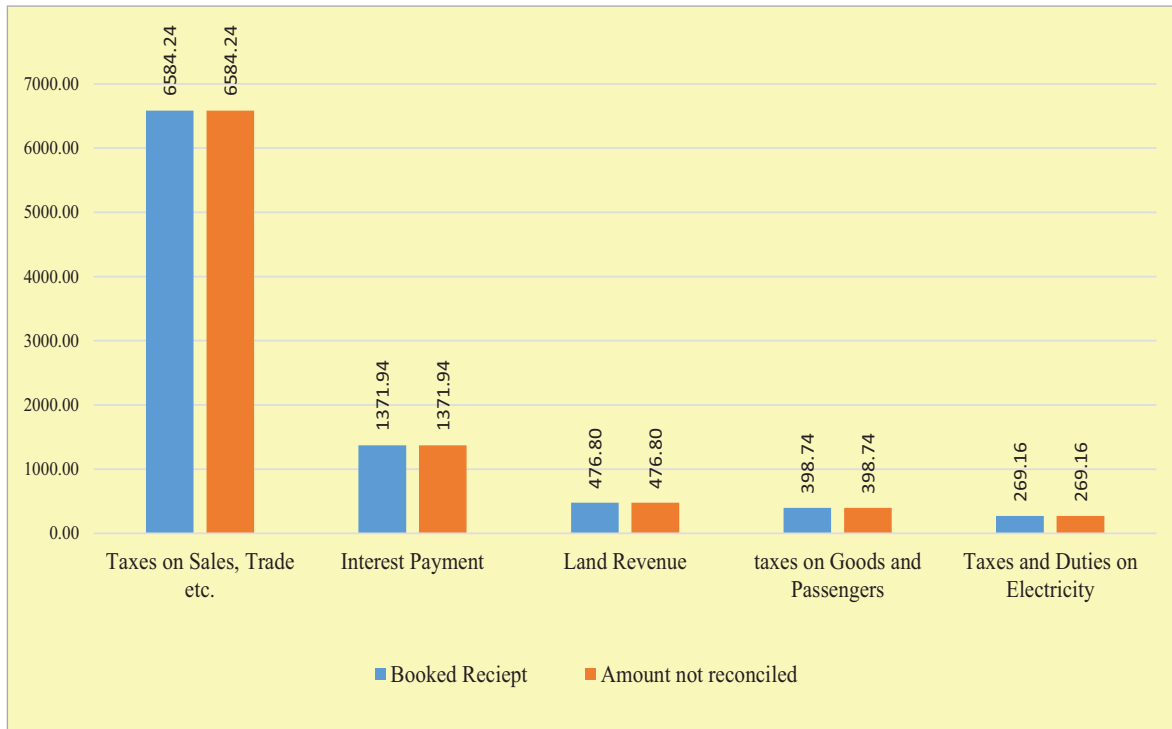
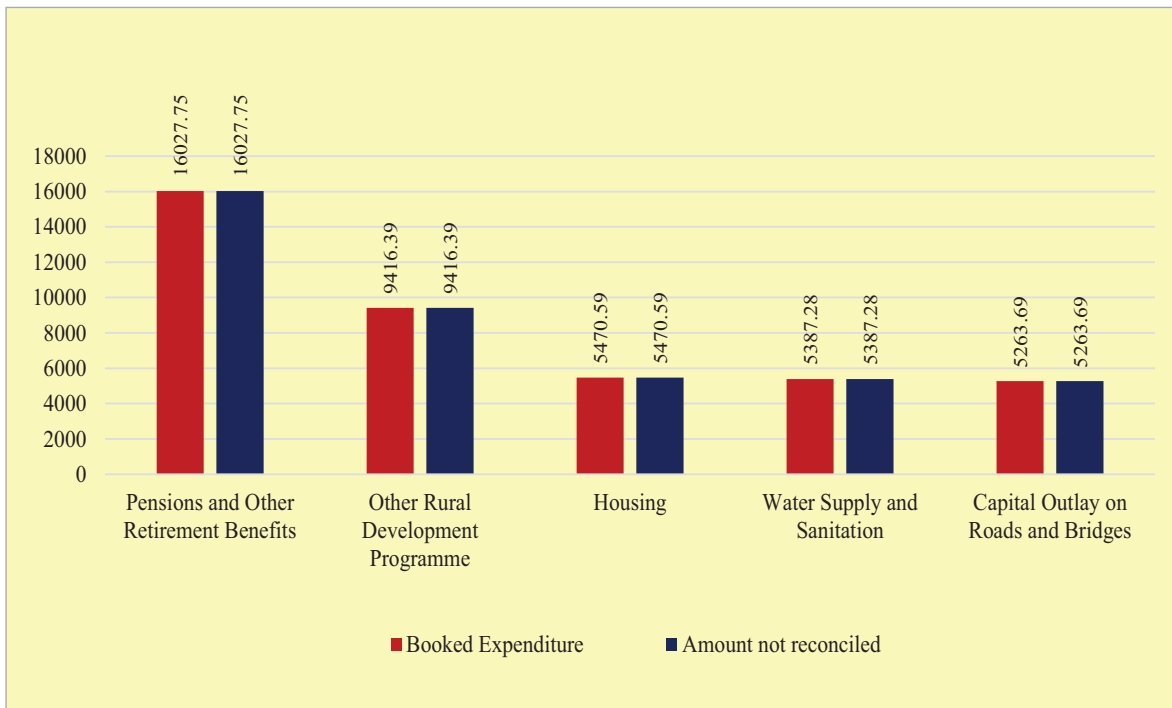


Chart 2.4: Expenditure not reconciled



Recommendation: The Finance Department should develop a mechanism for making it mandatory for the Controlling Officers to reconcile their receipts and expenditure with the books of the AG (A&E) on a monthly basis.

Review of selected grants

A review of the budgetary procedures and control over expenditure was conducted (August to November 2019) in respect of Grant No. 09- “Co-Operative Department”, Grant No. 20- “Health Department” and Grant No. 23- “Industries Department” on the basis of saving, excess and magnitude of the grants and supplementary demands made during the year 2018-19. The results of review are detailed below:

2.7 Grant No. 09 – Co-Operative Department

Six Major Heads (2401, 2408, 2425, 3451, 4425 & 6425) were operated in this Grant in the financial year 2018-19.

Table 2.6: Position of summarised appropriation for 2018-2019

(₹ in crore)

Sl. No.	Budget Estimate	Original provision	Supplementary provision	Total provision (3+4)	Total Expenditure	Savings (5-6)	Savings as a percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue	732.47	1,090.33	1,822.80	979.63	843.17	46.26
2	Capital	74.04	974.16	1,048.20	817.93	230.27	21.97
	Total	806.51	2,064.49	2,871.00	1,797.56	1,073.44	37.39

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

Scrutiny of records for the year 2018-19 revealed the following:

- Saving of 37.39 per cent (₹ 1,073.44 crore) under capital and revenue voted head shows improper estimation of provision by the Department.

The Department in its reply (October 2019) stated that the budget estimate was prepared four months before the following financial year. In the financial year 2018-19, expenditure of ₹ 1,797.81 crore was incurred out of total provision of ₹ 2,871.00 crore as appearing in website of CTMIS of Bihar Government. Hence, ₹ 1,072.18 crore was surrendered. This difference in figure of expenditure and savings is due to non-reconciliation of figures of the Department and the figures of actual expenditure booked by AG (A&E).

- An amount of ₹ 2.21 crore was made under the Major head 2425 through supplementary provision, whereas only ₹ 119.77 crore was spent against original provision of ₹ 123.28 crore. (*Appendix 2.17*).
- ₹ 386.12 crore under four Major Heads (2401, 2408, 2425 and 6425) remained un-utilised and was completely surrendered (*Appendix 2.18*).
- ₹ 879.60 crore (39.04 per cent) was surrendered out of the total provision of ₹ 2,253.17 crore in 26 cases as on 31 March of the year 2019 (*Appendix 2.19*).

The Department replied that savings had been made due to surrender of an amount of ₹ 375.00 crore because of non-receipt of share money from National Cooperative Development Corporation, New Delhi and retirement of officers/officials, non-sanctioning of earned leave, deputation etc.

2.8 Grant No. 20 – Health Department

Six Major heads (2210, 2211, 2230, 2235, 2251 and 4210) were operated in this grant in the financial year 2018-19.

Table-2.7: Position of summarised appropriation for 2018-19

(₹ in crore)

Budget Estimate	Original Provision	Supplementary Provision	Total provision	Total Expenditure	Savings (4-5)	Savings in percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Voted	6,698.59	1,523.57	8,222.16	6,344.28	1,877.88	22.84
Capital Voted	1,095.22	520.16	1,615.38	1,134.01	481.37	29.80
Total	7,793.81	2,043.73	9,837.54	7,478.29	2,359.25	23.98

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

Scrutiny of records for the year 2018-19 revealed the following:

- An amount of ₹ 2,136.47 crore (21.72 per cent) was surrendered against the total provision of ₹ 9,837.54 crore. The reasons for surrender were mainly due to funds not requisitioned by the concerned districts, scheme related to construction of hospitals and health centres not sanctioned due to model Code of Conduct, non-estimation of transfer and posting of employees, non-estimation of savings of stock of medicine, tools and plant, non-estimation of food/diet, non-estimation of contractual services, schemes not sanctioned due to non-availability of estimates etc.
- Out of total surrendered amount of ₹ 2,136.47 crore, an amount of ₹ 1,567.87 crore was surrendered on the last day of the financial year (73.39 per cent) thus depriving use of the funds for other purposes (details in *Appendix 2.20*).
- The supplementary provision of ₹ 113.01 crore during the year 2018-19, under Major heads 2210, 2211 and 4210 meant for Patna medical college and hospital, human resource in health and medical education, rural family welfare centre, Directorate of indigenous Ayurvedic medicines and for new medical college and para-medical institutions etc. proved unnecessary as the expenditure (₹ 681.70 crore) did not come up to the level of original provision (₹ 971.69 crore) as detailed in *Appendix 2.21*.
- Supplementary provision of ₹ 1,349.96 crore meant for human resources in health and medical education, whole vaccination scheme under Chief Minister's *Kanya Utthan Yojna*, Ayushman Bharat-National health security, construction of buildings of health sub centre/additional primary health centre etc., under Major heads 2210, 2211 and 4210 proved excessive in view of final savings of ₹ 766.05 crore as detailed in *Appendix 2.22*.
- The entire provision of ₹ 177.13 crore in 16 detailed heads under four Major heads (2210, 2211, 2235 and 4210) pertaining to patients' welfare societies, regional Geriatric Centre, medicinal plants related mission including national AYUSH mission, education fees fixation committee, admission supervision committee, social securities for unorganised labour including national health insurance scheme, construction of residential and office building of district medical officer etc., remained unutilised and was surrendered as detailed in *Appendix 2.23*.

- In 16 cases under five Major heads (2210, 2211, 2230, 2235 and 4210), ₹ 1,182.61 crore (68.17 per cent of total allocation of ₹ 1,734.90 crore) and ranging between 50 per cent to 99 per cent of allocation under the heads of account pertaining to mental hospital, Jannayak Karpuri Thakur medical college, Madhepura, human resources in health and medical education, whole vaccination scheme under Chief Minister's *Kanya Utthan Yojna*, Ayushman Bharat-national health security, land for new medical colleges and para-medical institutions, construction of Auxilliary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) school etc., was surrendered during the year as detailed in *Appendix 2.24*.

2.9 Grant No. 23 – Industries Department

Six Major heads (2851, 2852, 3451, 4851, 4885 & 5465) were operated in this grant in the financial year 2018-19.

Table 2.8: Position of summarised appropriation for 2018-19

(₹ in crore)

Sl. No.	Budget Estimate	Original Provision	Supplementary Provision	Total provision	Total Expenditure	Savings (5-6)	Savings in percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue	607.94	105.81	713.75	614.48	99.27	13.91
2	Capital	14.10	15.00	29.10	17.03	12.07	41.48
	Total	622.04	120.81	742.85	631.51	111.34	14.99

(Source: Detailed Appropriation Accounts Government of Bihar for the year 2018-19)

Scrutiny of records for the year 2018-19 revealed the following:

- Savings of ₹ 111.34 crore (14.99 per cent) under revenue and capital voted head shows improper estimation of provision by the Department.

In reply, the Department was silent on the reasons for savings and stated that there was saving of ₹ 43.06 crore only after deducting the surrendered amount of ₹ 66.24 crore. The reply is not acceptable as the surrender was also from the funds which could not be utilised.

- An amount of ₹ 3.18 crore was made under the Major heads 2851 and 2852 through supplementary provision, whereas only ₹ 47.77 crore was spent against the original provision of ₹ 71.93 crore. Thus, the supplementary provision proved unnecessary as the expenditure did not come upto the level of original provision (*Appendix 2.25*).

In reply, the Department stated that due to some special liability of officers and employees of the field offices and the possibility of posting in vacant posts in the Department, provision of more amount was made in the establishment and committed expenditure item. Expenditure could not be made due to non-passing of bill by treasury (₹ 5.00 crore) and late approval of re-appropriation (₹ 0.63 crore) by the Finance Department. Precautions will be taken for supplementary provision in the future.

- ₹ 27.87 crore of ten detailed head under two Major heads 2851 and 4851 remained un-utilised and was completely surrendered (*Appendix 2.26*).

In reply, the Department stated that a scheme for Scheduled Caste and Scheduled Tribe entrepreneurs was started in the last financial year, for which budgetary provision was to be made from surrender of earlier allocation under different schemes of the Department.

- ₹ 42.55 crore (7.63 per cent) was surrendered out of the total provision of ₹ 544.36 crore in 24 cases as on 31 March of the year 2019 (**Appendix 2.27**).
- Departmental expenditure figures were not reconciled with the figure of actual expenditure booked by AG (A&E) which resulted in differences in the figures of expenditure amounting to ₹ 2.03 crore (**Appendix 2.28**).

The Department stated (January 2020) that reply will be given after verification of difference amount. Their reply was awaited (February 2020).

CHAPTER-III
FINANCIAL REPORTING

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

3.1 Personal Deposit/ Personal Ledger Accounts

As per Rules 338 to 344 of Bihar Treasury Code (BTC), Personal Deposit (PD) Accounts are opened to transfer funds from the Consolidated Fund for special cases where public interest requires speed of expenditure which is not possible through the normal treasury procedure or there are a large number of small beneficiaries dispersed in the interior areas where 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)¹back to the Consolidated Fund as reduction of expenditure to the concerned service head from which the money was withdrawn.

3.1.1 Unspent balance in PD Accounts

PD accounts are kept in treasuries in the name of the Administrator of the account. These accounts are opened with the consent of the Finance Department under intimation to the AG (A&E). As per information furnished by 75 treasuries to the AG (A&E), 19 treasuries² are not maintaining any PD accounts. There was a balance of ₹ 4,377.12 crore in the 175 existing PD accounts as on 31 March 2019. One PD account was opened whereas no PD account was closed during the year as detailed in **Table 3.1**.

Table 3.1: Details of PD accounts during 2018-19

(₹ in crore)

Opening Balance as on 01.04.2018		Addition during the year		Closed/Disbursed during the year		Closing Balance as on 31.03.2019	
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/Disbursed' during the year.

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

During 2017-18, nine treasuries have reported a balance of ₹ 65.77 crore lying unspent for five consecutive financial years in nine PD accounts. 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 has been actually refunded to the Consolidated Fund as reduction of expenditure under the concerned service head.

¹ GoB notification No. 6679 dated 23.08.2016

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

3.1.2 Inoperative PD Accounts

Out of 175 PD accounts, 95 PD accounts in 47 Treasuries remained inoperative for the last three financial years as detailed in *Appendix 3.1*. Out of these 95 inactive PD accounts, 90 had zero balance and an amount of ₹ 27.73 crore was lying unspent at the end of March 2019 in five³ PD accounts. These 95 inoperative PD accounts were not closed as per GoB letter⁴ though they were liable to be closed at the end of March 2019.

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

3.1.3 Personal Ledger Accounts

As per Bihar Treasury (Amendment)⁵ Code, 2014 Personal Ledger Account (PL account) of Special Purpose Vehicles, Board, Authority, Agency and Society etc., constituted by the State Government who receive money in any form (eg. grant, loan, work to be done on centage etc.) shall be opened in the treasury. The State Government may exempt any institution or any specific scheme from keeping the amount in PL account. PL account will be operated by the authorised officer through non-Government cheque. The State Government may order to keep the amount in the bank account withdrawing from PL account in installments to maintain the monetary liquidity of these institutions. The Finance Department may prescribe the procedure for deposit and withdrawal of the amount from PL account in special circumstances. Further, vide GoB resolution (September 2016), accumulated amounts in all Corporations/Boards/Societies/Agencies/Authorities etc., bank accounts under different departments should be transferred to their PL accounts up to 30 April 2015 and thereafter all expenditure is to be made from PL accounts.

PL accounts are being used by different Departments. There were 261 PL accounts existing in 68 treasuries as 31 March 2019. Seven PL accounts in six treasuries remained inoperative for five years or more till 2018-19 and an amount of ₹ 35.47 crore was lying in these PL accounts as depicted in **Table 3.2**.

Table 3.2: List of inoperative PL Accounts as on 31.03.2019

(₹ in lakh)

Sl. No.	Name of Treasury	Administrator	Period	Amount
(1)	(2)	(3)	(4)	(5)
1.	Darbhanga	DRDA, Darbhanga (Dissolved)	2013-19	19.09
2.	Forbesganj	Panchayat Samiti, Bhargama	2013-19	0.12
3.	Forbesganj	Forbesganj, Panchayat Samiti	2013-19	0.07
4.	Jhanjharpur	Panchayat	2013-19	19.09
5.	Katihar	District Education Fund	2013-19	21.54
6.	Rohtas	Bihar State Electricity Board	2013-19	7.65

³ DM, Banka (₹ 25.30 crore), DM, Bhojpur (₹ 0.20 crore), DDC Katihar (₹ 1.50 crore), DM, Patna (₹ 0.66 crore) and DM, Vaishali (₹ 0.07 crore)

⁴ GoB Letter No. 11262 dated 5.10.2010

⁵ Notification No. M-4-12/2013 (Part-1) 6487/F dated 21.07.2014 Finance Department, GoB

Sl. No.	Name of Treasury	Administrator	Period	Amount
(1)	(2)	(3)	(4)	(5)
7.	Sinchai Bhawan, Patna	Bihar State Hydroelectric Power Corporation Ltd. Patna	2014-19	3,478.98
	Total			3,546.54

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

Further, the following irregularities were noticed in PL Accounts:

- Finance Department, GoB (September 2016) directed that only those funds will be transferred to the executing agencies which were to be utilised by the agencies themselves through their PL accounts and not transfer the funds to other executing agencies from their PL accounts. The PL account should not work as a post office.

Audit noticed that the Bihar Rajya Beej Nigam Limited (BRBNL), Patna received ₹ 285 crore in their PL Account (PL A/c – 271) from the Directorate of Agriculture for diesel subsidy. BRBNL transferred ₹ 235 crore from their PL account to their bank account in Punjab National Bank (PNB) and then transferred ₹ 310 crore (₹ 235 crore of diesel subsidy and ₹ 75 crore of Krishi Input) from their PNB account to the HDFC account of Directorate of Agriculture for diesel subsidy. Thus, BRBNL did not utilise the fund by itself in contravention of the Finance Department's letter.⁶ Further, it was also noticed that ₹ 75 crore of Krishi Input was transferred to Director of Agriculture by diversion of fund for diesel subsidy.

- Audit noticed that Udyog Mitra, a society under Department of Industries, kept an amount of ₹ 65.59 crore in their 13 current accounts and two sweep accounts in 10 banks as on 31 March 2019 and did not transfer the same to their PL account as per the resolution of Finance Department, GoB (April 2015).

The Society in its reply (October 2019) stated that they were not aware of the instructions of GoB.

- In Education Department, Bihar State Educational Infrastructure Development Corporation (BSEIDC) had a balance of ₹ 287.92 crore lying unspent in the bank account as on 31 March 2019. However, the same was not transferred to PL account in contravention of Finance Department, GoB resolution (April 2015).

Recommendation: The Finance Department should review all PD/PL accounts and ensure that all amounts unnecessarily lying in these accounts are immediately remitted to the Consolidated Fund.

3.2 Building and Other Construction Workers Welfare cess

The Building and Other Construction Workers (BOCW) Welfare Board was constituted by the State Government by notification⁷ in February 2008. The main function of the Board is to provide funds under various welfare schemes to construction workers of the State. Funds provided to the Board are from collection of one *per cent* cess of total expenditure incurred

⁶ Letter no. 3608 dated 09.04.2015 & 7280 dated 14.09.2016

⁷ Notification No. 04/F1-302/2006/L.E. 865 dated 18.2.2008

on ongoing construction works under GoI, GoB, Semi-Government and private sector in the State during the financial year.

The Departments were booking the collection of labour cess under Major head 8443- Civil Deposit-108-Public Works Deposits which contains many other receipts apart from labour cess. Consequently, the amount of labour cess collected by various departments could not be ascertained. However, a separate sub-head 8443-00-108-0004 has been opened by the Government in June 2019 for booking labour cess collected by various Departments executing projects involving labour.

3.2.1 Expenditure under Labour Cess

As per information furnished by the BOCW Welfare Board (January 2020), their accounts have been finalised only up to 2015-16.

Scrutiny of records of labour cess for the period 2018-19 revealed that there was a difference of ₹ 87.32 crore between the closing balance as on 31 March 2018 (₹ 1,099.06 crore) and opening balance as on 01 April 2018 (₹ 1,186.38 crore). On this being pointed out, the Board stated (January 2020) that the difference was due to non-inclusion of interest amount of ₹ 87.32 crore in the closing balance of 2017-18.

Out of total receipts of ₹ 520.30 crore, ₹ 360.06 crore was received on account of labour cess during 2018-19. Out of this, ₹ 83.39 crore was spent during the year, which included expenditure on welfare schemes (₹ 80.81 crore), administrative expenses (₹ 2.56 crore) and bank charges (₹ 0.02 crore). The scheme-wise expenditure is detailed in **Table 3.3**.

Table 3.3: Expenditure under different labour welfare schemes during 2018-19

(₹ in lakh)

Sl. No	Name of scheme	Prescribed rate for single beneficiary	Number of beneficiary	Total expenditure
(1)	(2)	(3)	(4)	(5)
1	Financial assistance for marriage	0.5 lakh	341	170.50
2	Maternity Benefit	0.1 lakh	46	4.60
3	Death Benefit	₹ 1.0 lakh for natural death, ₹ 2.0 lakh for natural death w.e.f. 2.6.19 and ₹ 4.0 lakh for accidental death.	59	110.00
4	Funeral Assistance	0.01 lakh 0.05 lakh w.e.f. 1.10.18	37	0.37
5	Grant for repair of house	0.20 lakh	371	74.20
6	Disability Pension	0.01 lakh	11	1.32
7	Annual Medical Assistance	0.03 lakh	2,57,345	7,720.35
Total			2,58,173	8,081.34

(Source: Data furnished by the Board)

Out of total available fund of ₹ 1,706.68 crore, only ₹ 83.39 crore (4.89 per cent) was spent by the Board. Although 15⁸ welfare schemes were being run by the Board, expenditure was incurred only on seven schemes, benefitting 2,58,173 workers (18.60 per cent of total 13,87,686 registered workers). As per GoB Gazette notification⁹, an amount of ₹ 3,000/- was to be transferred to the account of every eligible registered construction worker under “Annual Medical Assistance Scheme” through Direct Benefit Transfer (DBT). However, only 2,57,345 workers (18.54 per cent) were benefitted under Annual Medical Assistance Scheme out of total registered workers during the year.

The Welfare Board in its reply (December 2019) stated that the rest of the registered construction workers will be benefitted through DBT under Annual Medical Assistance after due scrutiny of their bank accounts.

3.2.2 Irregularities in Cash Book

BOCW Welfare Board was maintaining 14 subsidiary cash books (bank account wise) but no consolidated General Cash Book was maintained. As of 31 March 2019, total closing balance of 14 subsidiary cash books was ₹ 503.04 crore whereas total closing balance as per bank accounts was ₹ 531.66 crore resulting in difference of ₹ 28.62 crore. This included difference of ₹ 1.84 crore of subsidiary cash book related to SBI A/c No. 30422296857 since 2014-15 as reflected in the Bank Reconciliation Statement. The Board stated that to sort out the difference correspondence with the bank is in progress.

Finance Department (October 2007) intimated that banks should not charge any amount on transactions of Government money. However, it was noticed that in six bank accounts, bank charges amounting to ₹ 0.02 crore was deducted. The Board stated that correspondence with banks (October 2018 and June 2019) have been made for returning the deducted bank charges.

Recommendation: *The Bihar BOCW Welfare Board should ensure timely preparation of accounts and maintain relevant records to fulfil its mandate of improving the working conditions of building and other construction workers and providing adequate financial assistance under applicable schemes to them.*

3.3 Opaqueness in accounts

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

Audit noticed that during 2018-19, ₹ 120.65 crore (0.08 per cent of total expenditure of ₹ 1,45,955.06 crore) under 12 revenue and capital Major heads of accounts on the expenditure side was classified under Minor head ‘800- Other Expenditure’ below the respective Major heads.

⁸ Grant for purchase of bicycle, Grant for purchase of tools, Medical Assistance to Beneficiaries, Family Pension, cash award, financial assistance for education and paternity benefit.

⁹ S.O. 257 dated 4 October 2018 and 268 dated 31 October 2018

Similarly, ₹ 1,460.41 crore (1.11 per cent of Revenue Receipts of ₹ 1,31,793.45 crore) under 43 Revenue Major Heads of accounts on the receipts side (excluding Grants-in-aid) were classified under the Minor head '800- Other Receipts' below the respective Major Heads.

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

Classification of large amounts under the omnibus Minor Head 800-'Other Receipts/ Expenditure' reflected lack of transparency in financial reporting.

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

3.4 Outstanding balances under Major Suspense and Remittance Heads

Certain intermediary/adjusting Heads of Account known as 8658-Suspense Heads are operated in Government Accounts to reflect transactions of receipt and payments which cannot be booked to a final Head of Account due to lack of information as to their nature, or for other reasons. 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 major Suspense and Remittance Heads at the end of the last three years is indicated in **Table 3.4**.

Table 3.4: The position of 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: Finance Accounts for the year 2018-19)

There is net increase of ₹ 206.79 crore (debit) under 8658-102-Suspense Accounts (Civil), ₹ 3.33 crore (debit) under 8658-110-Reserve Bank Suspense-Central Accounts office

and decrease of ₹ 20.71 crore (debit) under 8658-101-Pay and Accounts office suspense, ₹ 40.76 crore (debit) under 8782-102- Public Works Remittances and ₹ 35.29 crore (debit) under 8782-103- Forest Remittance in the year 2018-19 as compared to 2017-18.

If these amounts remain un-cleared, the balances under the Suspense Heads would accumulate and not reflect a true and fair picture of Government's expenditure.

Recommendation: Clearance of outstanding balances under Suspense Heads would be required to be vigorously pursued by the Finance Department with the help of the concerned entity.

3.5 Delay in finalisation of the accounts of Public Sector Undertakings (PSUs)

The financial statements of the companies for each financial year are required to be finalised within six months of the end of the relevant financial year i.e., by 30 September of the next financial year, in accordance with the provisions under Section 96 (1) read with Section 129(2) of the Companies Act, 2013. Failure to do so may attract penal provisions, under which every responsible officer of the concerned defaulting company shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees, or with both. As such, the management of Government companies whose accounts are in arrears are liable to pay for any default. Similarly, in case of Statutory Corporations, their accounts are to be finalised, audited and presented to the Legislature as per the provisions of their respective Acts. Further, Indian Accounting Standards (Ind-AS) is the accounting standard adopted by companies in India and issued under the supervision of Accounting Standard Board (ASB) which was constituted as a body in 1977. However, at present Ind-AS is applicable only to six PSUs¹⁰.

There were 78 State PSUs in Bihar comprising 31 working companies, three Statutory Corporations (all working) and 44 non-working companies including five companies under liquidation as on September 2019.

3.5.1 Arrears of accounts of working PSUs

As of 30 September 2019, out of 34 working (including statutory corporations) PSUs, only one PSU¹¹ finalised its accounts for 2018-19 while accounts of 15 PSUs were in arrears for one year. The remaining 18 PSUs¹² accounts were in arrears of two to 16 years. Altogether 136 accounts were in arrears in case of working PSUs as detailed in *Appendix 3.4*.

Delay in finalisation of accounts often results in unavailability or loss of crucial records over a period of time, which is fraught with the possibility of misrepresentation of facts, fraud and misappropriation.

¹⁰ Bihar Rajya Pul Nirman Nigam Limited, North Bihar Power Distribution Company Limited, South Bihar Power Distribution Company Limited, Bihar State Power Generation Company Limited, Bihar State Power Transmission Company Limited and Bihar State Power (Holding) Company Limited.

¹¹ Bihar Grid Company Limited.

¹² At the rate of one account per year.

3.5.2 Arrears of accounts of non-working PSUs

In addition to the above, as on 30 September 2019, the accounts of all non-working PSUs were in arrears. Out of 44 non-working PSUs, five PSUs¹³ were in the process of liquidation. For the remaining 39 non-working PSUs, 1,084 accounts are in arrears. Bihar State Agro Industries Limited has arrears of one year while accounts of SCADA Agro Business Corporation Ltd and Bihar Fruits and Vegetables Development Corporation Ltd. were in arrears for four years each while in the remaining 36 PSUs 1,056 accounts were in arrears ranging from 10 to 42 years as detailed in *Appendix 3.4*.

Due to non-finalisation of accounts, the C&AG has been unable to perform the supplementary audit of companies as stipulated in the Companies Act, and statutory audit of the Corporations as stipulated in their respective Acts, for periods ranged from one to 42 years.

3.5.3 Budgetary support to PSUs whose accounts were in arrears

Even in the absence of accounts to judge the genuineness of demands for financial support from these PSUs, the Government provided regular budgetary support (equity - ₹ 10,232.23 crore, loans - ₹ 3,171.54 crore, capital grants - ₹ 2,410.12 crore and subsidies - ₹ 7,914.08 crore) and accepted liability (guarantee - ₹ 6,753.21 crore) of ₹ 30,481.18 crore in respect of 30 PSUs although their accounts were in arrears as on 31 March 2019 as detailed in *Appendix 3.5*. These PSUs have not finalised their accounts for the last one to 42 years in violation of the provisions of the Companies Act/Acts of the respective Statutory Corporations. The pendency of accounts was more than five years in respect of 17 PSUs. Out of these 30 PSUs, 21 PSUs were loss making. The State Government needs to see if this is value-for-money expenditure, and if such assistance can justifiably be booked as capital expenditure for equity and loans.

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

3.6 Non-submission of Utilisation Certificates

Rule 342 of the Bihar Financial Rules 1950 (BFR) stipulate that where grants-in-aid (GIA) are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees, which, after verification, should be forwarded to the Accountant General (A&E) within 18 months of the drawal of grant, to ensure that the funds have been utilised for the intended purposes.

It was observed, however, that 2,453 UCs amounting to ₹ 55,405.09 crore were outstanding as of 31 March 2019 from 33 departments as detailed in *Appendix 3.6*. Year-wise position of outstanding UCs is shown in **Table 3.5**.

¹³ Bihar Finished Leather Ltd., Bihar State Leather Industries Development Corporation Ltd., Kumardhubi Metal Casting and Engineering Ltd., Bihar State Small Industries Corporation Ltd., Bihar State Export Corporation.

Table 3.5: Details of outstanding UCs

(₹ in crore)			
Sl. No	Year(*)	Number of Utilisation Certificate awaited	Amount
1.	Upto 2016-17	1,812	19,847.73
2.	2017-18	484	17,895.52
3.	2018-19	157	17,661.84
Total		2,453	55,405.09

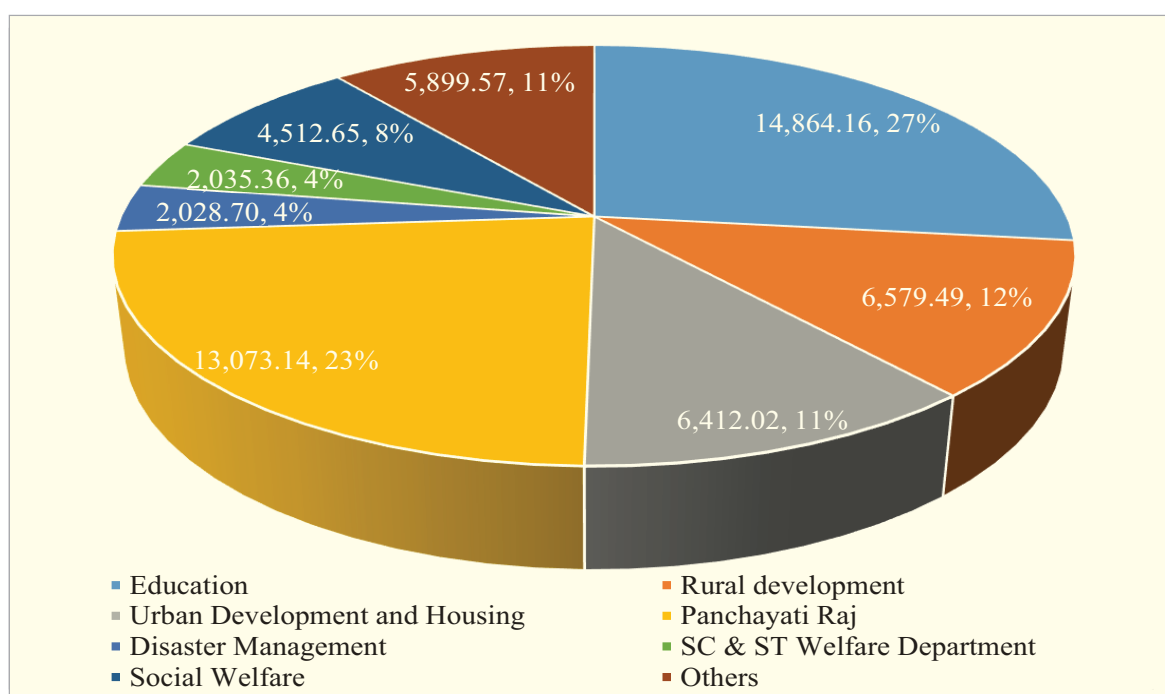
(* The year mentioned above relates to “Due year” i.e. after 18 months of actual drawal)

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

Out of the outstanding UCs, 89.35 per cent pertain to seven departments as shown in Chart 3.1.

Chart 3.1: UCs outstanding (Department-wise)

(₹ in crore)



Though such instances of non-submission of UCs feature in the reports of the C&AG regularly, there has been no improvement in the situation. In many cases, the same recipients continue to receive further grants from the same departments, even while the UCs for earlier grants are pending. High pendency of UCs is fraught with the risk of misappropriation of fund and fraud.

As per the information provided by the Panchayati Raj Department, total outstanding UCs have increased from ₹ 14,174.26 crore in 2014-15 to ₹ 17,119.88 crore as on June 2019. Out of this amount, cent per cent outstanding UCs amounting to ₹ 5,753.83 crore were pertaining to 14 different schemes. Besides, ₹ 13,240.39 crore was released without adjustment of outstanding UCs. Further, UCs amounting to ₹ 1,724.54 crore were outstanding (as on 11/07/2019) under nine schemes which are not in operation as given in Table 3.6.

Table 3.6: Outstanding UCs of closed schemes

(₹ in crore)

Sl. No.	Name of Closed Schemes/Heads	Period of Schemes	Outstanding UCs Amount
1	Backward Regional Grant Fund (BRGF) Scheme	2007-08 to 2014-15	250.03
2	BRGF <i>Kshamtawardhak</i> (IT Cell)	2008-09 to 2015-16	3.02
3	BRGF <i>Kshamtawardhak</i> (Training)	2009-10 to 2014-15	33.18
4	Integrated Action Plan	2010-11	150
5	3 rd State Finance Commission	2007-08 to 2012-13	25.01
6	4 th State Finance Commission	2011-12 to 2014-15	345.72
7	12 th Finance Commission	2005-06 to 2009-10	586.74
8	13 th Finance Commission	2010-11 to 2015-16	283.58
9	<i>Mukhyamatri Gramyoday Plan</i>	2012-13 to 2014-15	47.26
Total amount			1,724.54

In respect of the release of grant despite non-receipt of pending UCs, the Department stated (September 2019) that the grant was released after approval of Finance Department. The reply is not acceptable as the relaxation for releasing the grant (February 2019) was with the condition that the Department should submit the pending UCs by 31 March 2019. However, the same was not complied with by the Department.

Recommendation: *The Finance Department should ensure that administrative departments collect pending utilisation certificates within the prescribed time frame and till such time, administrative departments should not release further grants to defaulting grantees.*

3.7 Outstanding Abstract Contingent (AC) bills

Rule 177 of Bihar Treasury Code (BTC), 2011 provides that a certificate shall be furnished by the DDO to the effect that money withdrawn on Abstract Contingent (AC) bill shall be spent within the same financial year and that the unspent amount shall be remitted to the Treasury before 31 March of that year. Further, as per Rule 194 of the BTC, 2011, countersigned DC bill along with vouchers in support of the final expenditure shall be submitted to the Accountant General (A&E) within six months following the month in which the AC bill was drawn and no AC bill shall be encashed after the end of this period of six months unless DC bill has been submitted. Delayed submission or prolonged submission of DC bills renders the expenditure under AC bills opaque.

Details of outstanding AC bills awaiting adjustment as on 31 March 2019 are given in **Table 3.7**.

Table 3.7: Details of drawal and adjustment of AC bills

(₹ in crore)

Year	AC bills drawn during the year		DC bills adjusted during the year		AC bills pending for adjustment	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Upto 2016-17	1,02,717	44,796.59	89,894	42,204.84	12,823	2,591.75
2017-18	1,540	2,906.91	281	313.71	1,259	2,593.20
2018-19	1,453	631.50	40	45.90	1,413*	585.60
Total	1,05,710	48,335.00	90,215	42,564.45	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.

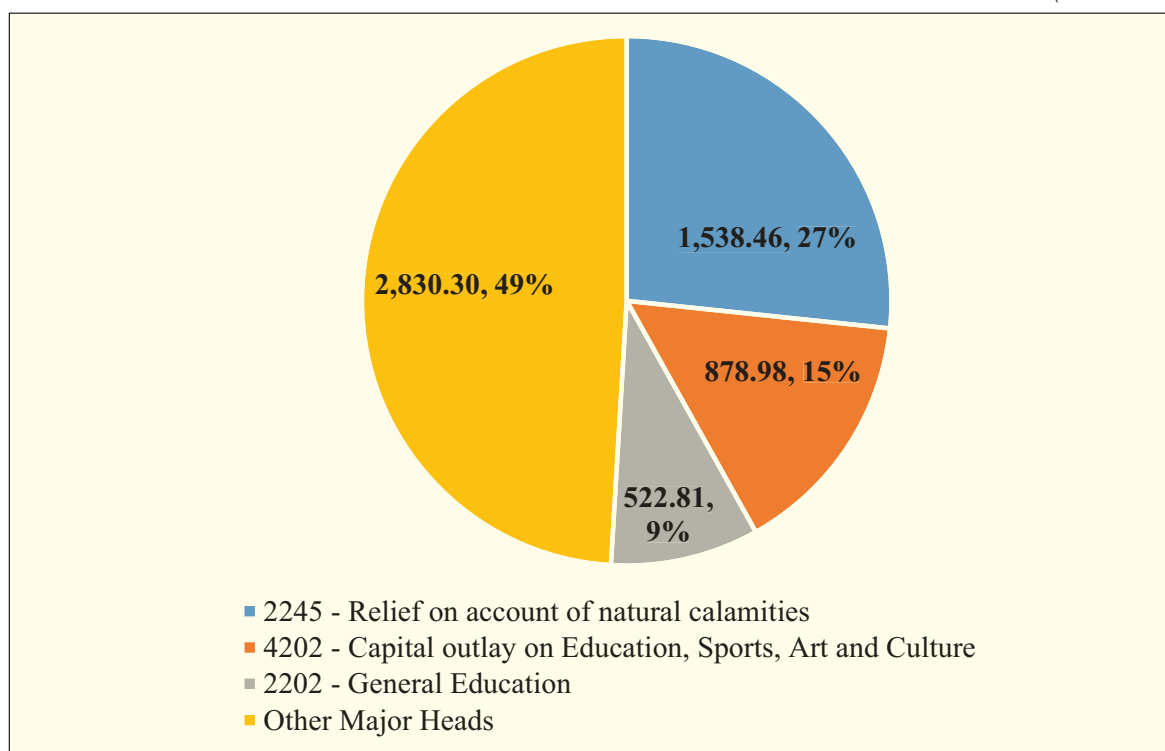
(Source: Finance Accounts 2018-19)

It was observed that 1,453 AC bills of ₹ 631.50 crore were drawn during 2018-19 of which 1,140 bills amounting to ₹ 296.97 crore (47.03 per cent of the total amount drawn against AC bills during the year) were drawn in March 2019 alone, and of this 28 AC bills amounting to ₹ 2.16 crore was drawn on the last day of financial year. 1,413 DC bills amounting to ₹ 585.60 crore were not submitted before the close of the financial year 2018-19. 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. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance etc.

Out of the total unadjusted AC bills of ₹ 5,770.55 crore, ₹ 2,940.25 crore (50.95 per cent) pertains to three Major heads as detailed in **Chart 3.2**:

Chart 3.2: Major head-wise unadjusted AC bills

(₹ in crore)



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

3.8 Non-reconciliation of investment / loans / guarantees

Scrutiny of information provided by the PSUs with respect to the Finance Accounts for the year 2018-19 revealed that there was a difference in the figures as shown in **Table 3.8** below (Details provided in **Appendix 3.7**):

Table 3.8: Non-reconciliation of investment/loans/guarantees during 2018-19
(₹ in crore)

Sl. no	Particulars	Figures as per Finance Accounts	Figures as per PSUs	Difference
1	Investment	27,141.01	35,742.52	8,781.32
2	Loans	4,074.64	4,858.55	3,410.45
3	Guarantees	5,034.60	4,923.11	5,252.45

(Source: Finance Accounts of the year 2018-19 and information received from PSUs)

The differences noticed in figures of investments, loans and guarantees are under reconciliation.

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

3.9 Less payment of interest on deposits

The State Government was required to pay interest on balances of deposits appearing under heads 8011-106- Insurance and Pension Fund (₹ 41.32 crore) and 8342-Other deposits-117-Defined Contribution Pension Scheme for Government Employees (₹ 86.96 crore) as on 31 March 2018. The Public Account relating to these heads had a total balance of ₹ 128.28 crore. Interest payable on these deposits was ₹ 10.26 crore for the year 2018-19 against which ₹ 6.52 crore has been paid. Consequently, the revenue surplus for 2018-19 was overstated by ₹ 3.74 crore as shown in **Paragraph 3.11**.

Recommendation: The Finance Department should book interest due in respect of all interest bearing deposits.

3.10 Adjustment of Interest on General Provident Fund (GPF)

The State Government has not discharged interest liability on General Provident Fund completely as required, as given in **Table 3.9** below:

Table 3.9: Details of balances under General Provident Fund

(₹ in crore)

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: Finance Accounts for the year 2018-19)

Less provision of interest of ₹ 408.69 crore may lead to adverse balances in the fund. Consequently, the revenue surplus for 2018-19 was overstated by ₹ 408.69 crore as shown in **Paragraph 3.11**.

3.11 Impact on Revenue Surplus and Fiscal Deficit

As per the Finance Accounts, the impact of incorrect accounting of expenditure and revenue resulted in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 600.75 crore each as given in **Table 3.10** below:

Table 3.10: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Sl. No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over statement	Under statement	Over statement	Under statement
1.	Less credit of interest on interest bearing Reserve Funds and Deposits	3.74	-	-	3.74
2.	Less adjustment of interest on General Provident Fund (GPF)	408.69	-	-	408.69
3	New Pension Scheme	188.32	-	-	188.32
Total Net		Overstatement 600.75		Understatement 600.75	

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

In view of the above, the revenue surplus and fiscal deficit of the State which was ₹ 6,896.65 crore and ₹ 13,806.76 crore would actually be ₹ 6,295.90 crore and ₹ 14,407.51 crore respectively. The overall impact on the performance of the State is discussed in **Paragraph 1.1.2**.

3.12 Unadjusted temporary advances and imprest

As per Rule 177 of Bihar Treasury Code 2011, if 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 possible opportunity and in any case before the end of the financial year in which the amount is drawn. A certificate shall be furnished by the DDO to the effect that the money withdrawn on the contingent bill shall be spent within the same financial year and that the unspent amount shall be remitted to the treasury before 31 March of the year.

It was noticed that temporary advances drawn by the DDOs of Works divisions of eight departments/organisations, amounting to ₹ 184.52 crore were pending for adjustment as of 31 March 2019 which was liable to be refunded to the treasury before the end of the financial year. Further, an amount of ₹ 25.46 crore was also kept in these Works divisions as imprest. Department/ Organisation-wise advances and imprest pending upto 31 March 2019 is given in Table 3.11.

Table 3.11: Unadjusted temporary advances and imprest as on 31 March 2019

(₹ in crore)

Sl. No.	Name of the Departments	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	59.48	5.33	64.81
8.	Minor Water Resources	12.02	0.23	12.25
	Total	184.52	25.46	209.98

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

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

3.13 Apportionment of balances on reorganisation of the State

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

Further, it was decided (September 2005) to divide the assets and liabilities of then existing 12 PSUs¹⁴ between Bihar and Jharkhand. This exercise has, however, been completed only in respect of five PSUs¹⁵ as of September 2019.

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

Patna
The 02 August 2020


(Dr. NILOTPAL GOSWAMI)
Pr. Accountant General (Audit), Bihar

COUNTERSIGNED

New Delhi
The 05 August 2020


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

¹⁴ Bihar State Credit & Investment Corporation Limited, Bihar State Backward Classes Finance & Development Corporation, Bihar State Text Book Publishing Corporation Limited, Bihar State Financial Corporation, Bihar State Minorities Finance Corporation Limited, Bihar State Food and Civil Supplies Corporation Limited, Bihar Hill Area Lift Irrigation Corporation Limited, Bihar Rajya Beej Nigam Limited, Bihar State Hydroelectric Power Corporation Limited, Bihar State Tourism Development Corporation Limited, Bihar State Warehousing Corporation and Bihar State Mineral Development Corporation Limited.

¹⁵ Bihar Rajya Beej Nigam Limited, Bihar State Hydroelectric Power Corporation Limited, Bihar State Tourism Development Corporation Limited, Bihar State Warehousing Corporation and Bihar State Mineral Development Corporation Limited.

APPENDICES

Appendix-1.1

(Reference: Paragraph 1; Page 1)

State profile

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

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

¹ GSDP = Gross State Domestic Product.

² CAGR= Compounded Annual Growth Rate.

Appendix- 1.2

(Reference: Paragraph 1.1; Page 1)

Part A: Structure and form of Government Accounts

<p>Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I: Consolidated Fund: All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all money received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an Imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.</p>	
Appendix- 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
<p>The Finance Accounts have been divided into two volumes. Volume I present the Financial Statements of the Government in a commonly understood summarised form while the details are presented in Volume II.</p> <p>Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No. 1	<p>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.</p>
Statement No. 2	<p>Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.</p>
Statement No. 3	<p>Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.</p>
Statement No. 4	<p>Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.</p>
Statement No. 5	<p>Statement of Progressive Capital Expenditure: This statement corresponds to the detailed statement 16 in Volume II.</p>
Statement No. 6	<p>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.</p>
Statement No. 7	<p>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.</p>
Statement No. 8	<p>Statements of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.</p>

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

(Source: Finance Accounts, 2018-19)

Appendix- 1.3

(Reference: Paragraph 1.1.1; Page 1) Abstract of Receipts and Disbursements of the year 2018-19

(₹ in crore)

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

Receipts				Disbursements					
2017-18	2018-19			2017-18	2018-19				
						Establishment and committed	Scheme	Total	
	II	Revenue deficit carried over to Section B		14,823.01	II	Revenue Surplus carried over to Section B		6,896.64	
1,17,446.74		Total	1,31,793.45	1,17,446.74		Total		1,31,793.45	
		Section-B Others							
17,062.20	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	22,081.56		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		28,906.95	IV	Capital Outlay	58.82	20,999.43	21,058.25
				2,764.61		General Services	29.66	3,281.66	3,311.32
				4,258.34		Social Services	15.31	4,045.91	4,061.22
				1,518.70		Education, Sports, Art and Culture	0.00	1,056.22	1,056.22
				564.97		Health and Family Welfare	0.00	1,145.71	1,145.71
				1,932.54		Water Supply, Sanitation, Housing and Urban Development	15.31	1,701.27	1,716.58
				30.10		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	27.21	27.21
				103.74		Social Welfare and Nutrition	0.00	73.51	73.51
				108.29		Others social services	0.00	41.99	41.99
				21,884.00		Economic Services	13.84	13,671.87	13,685.71
				198.14		Agriculture and Allied Activities	0.00	104.59	104.59
				6,387.66		Rural Development	0.00	960.40	960.40
				0		Special areas programmes	0.00	0.00	0.00
				2,665.49		Irrigation and Flood Control	0.00	2,046.00	2046.00
				6,931.11		Energy	0.00	5,035.36	5,035.36
				110.48		Industry and Minerals	13.84	83.86	97.70
				5,402.44		Transport	0.00	5,275.24	5,275.24
				188.68		General Economic Services	0.00	166.42	166.42
21.89	V	Recoveries of Loans and Advances	1,825.40	242.78	V	Loans and Advances disbursed	63.30	1,407.26	1,470.56
		-From Power Projects/Others	330.25	224.35		For Power Projects	41.12	115.26	156.38
		-From Government Servants	19.10	18.23		To Government Servants	22.13	0.00	22.13

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

(Source: Finance Accounts, 2018-19)

Appendix- 1.4

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

(₹ in crore)

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

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

Appendix- 1.5

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

(₹ in crore)

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

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

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2018-19).

Appendix- 1.6

(Reference: Paragraphs 1.6.1; Page 24)

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

(₹ in crore)

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

(Source: Finance Accounts, 2018-19)

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 32)

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

(₹ in crore)

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

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

Appendix- 2.2

(Reference: Paragraph 2.3.1; Page 33)

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

(₹ in crore)

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

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

Appendix- 2.3

(Reference: Paragraph 2.3.2; Page 33)

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

(₹ in crore)

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

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

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

Appendix- 2.4

(Reference: Paragraph 2.3.3; Page 33)

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

(₹ in crore)

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

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

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

Appendix- 2.5

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

(₹ in crore)

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

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

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

Appendix- 2.6

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

(₹ in crore)

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

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

Appendix- 2.7

(Reference: Paragraph 2.3.4; Page 34)

Insufficient withdrawal through re-appropriation of funds

(₹ in crore)

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

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

Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (-)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
41.	39	2245-01-101-0002-Supply of food grains	5.00	1.04	0.02	3.76	0.18
42.		2245-80-102-0005-Awareness and Capability Creation	27.15	3.66	2.60	20.26	0.63
43.	41	5054-03-101-0101-Bridge	375.07	1.39	348.67	19.09	5.92
44.	43	2203-00-001-0001-Technical Education Directorate	4.35	0.62	3.59	0.13	0.01
45.		2203-00-102-0001-Patna University	4.25	0.89	3.32	0.00	0.04
46.	49	4700-80-005-0101-Survey and Research (Establishment)	10.00	1.14	3.05	0.19	5.62
47.	50	2702--03-101-0002- Other maintenance expenditure	1.00	0.25	0.06	0.66	0.03
48.		2702-03-102-0005-Other maintenance expenditure	1.00	0.25	0.12	0.62	0.01
49.		2702-03-103-0007-Other Maintenance Expenditure	10.00	2.50	4.48	2.31	0.71
Total			18,075.44	383.93	16,222.53	476.36	992.62

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

Appendix- 2.8

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

(₹ in crore)

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

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

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

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

Appendix- 2.9

(Reference: Paragraph 2.3.5; Page 34)

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

(₹ in crore)

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

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

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

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

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

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

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

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

(Source: Grant Audit Register, 2018-19)

Appendix- 2.10

(Reference: Paragraph 2.3.7; Page 35)

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

(₹ in crore)

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

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

Appendix- 2.11

(Reference: Paragraph 2.3.7; Page 35)

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

(₹ in crore)

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

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

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

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

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

Appendix- 2.12

(Reference: Paragraph 2.3.8; Page 35)

Rush of Expenditure in the month of March 2019

(₹ in crore)

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

(Source: Finance Accounts 2018-19)

Appendix- 2.13

(Reference: Paragraph 2.4; Page 36)

Withdrawals from Contingency Fund for non-contingent expenditure

(₹ in crore)

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

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

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

Appendix- 2.14

(Reference: Paragraph 2.5; Page 38)

Drawal of funds to avoid lapse of budgetary provision

(₹ in lakh)

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

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

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

Appendix- 2.15

(Reference: Paragraph 2.5; Page 38)

Details of hundred *per cent* remittance of amount

(₹ in lakh)

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

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

Appendix- 2.16

(Reference: Paragraph 2.6; Page 38)

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

(₹ in crore)

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

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

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

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

Appendix- 2.17

(Reference: Paragraph 2.7; Page 40)
Unnecessary Supplementary Provision (Grant No. 09)

(₹ in crore)

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

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.18

(Reference: Paragraph 2.7; Page 40)

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

(₹ in crore)

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

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

Appendix- 2.19

(Reference: Paragraph 2.7; Page 40)

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

(₹ in crore)

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

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

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

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

Appendix- 2.20

(Reference: Paragraph 2.8; Page 41)

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

(₹ in crore)

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

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

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

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

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

(Source: Surrender Report of the Health Department)

Appendix- 2.21

(Reference: Paragraph 2.8; Page 41)

Unnecessary Supplementary Provision (Grant No. 20)

(₹ in crore)

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

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

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

Appendix- 2.22

(Reference: Paragraph 2.8; Page 41)

Excessive Supplementary Provision (Grant No. 20)

(₹ in crore)

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

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

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.23

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

(₹ in crore)

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

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.24

(Reference: Paragraph 2.8; Page 42)

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

(₹ in crore)

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

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.25

(Reference: Paragraph 2.9; Page 42)
Unnecessary Supplementary Provision (Grant No. 23)

(₹ in crore)

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

(Source: Detailed Appropriation Accounts 2018-19)

Appendix- 2.26

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

(₹ in crore)

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

(Source: Grant Appropriation Accounts 2018-19)

Appendix- 2.27

(Reference: Paragraph 2.9; Page 43)

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

(₹ in crore)

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

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

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

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

Appendix- 2.28

(Reference: Paragraph 2.9; Page 43)
**Variation between Department and AG (A&E) figures
of Expenditure (Grant No. 23)**

(₹ in crore)

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

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

Appendix- 3.1

(Reference: Paragraph 3.1.2; Page 46)

PD accounts remaining inoperative for last three financial years

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

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

Appendix- 3.2

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

(₹ in crore)

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

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

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

Appendix- 3.3

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

(₹ in crore)

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

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

Appendix- 3.4

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

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

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

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

(Source: Finalisation Annual Accounts of PSUs)

Appendix-3.5

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

(₹ in crore)

Sl. No.	Name of PSUs	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears							Total	Years from which accounts are in arrears	No. of accounts in arrears
		Equity	Loans	Guarantee	Capital Grant	Others	Capital Grant	Others			
	A WORKING GOVERNMENT COMPANIES										
1.	Bihar Urban Infrastructure Development Corporation	0	0	0	148.84	0	148.84	0	2018-19	1	
2.	Bihar State Film Development & Finance Corporation Limited	0	0	0	4.80	0	4.80	0	2016-17	2	
3.	Bihar State Tourism Development Corporation Limited	0	0	0	5.23	0	5.23	0	2015-16	4	
4.	Patna Smart City Limited	0	0	0	118.00	0	118.00	0	2018-19	1	
5.	Bihar State Financial Corporation	0	30.00	157.47	0	0	187.47	0	2018-19	1	
6.	Bihar State Education Finance Corporation Limited	9.50	492.00	0	8.00	0	509.50	0	2018-19	1	
7.	Bihar State Minorities Finance Corporation Limited	6.19	7.00	30.00	165.00	0	208.19	0	2014-15	5	
8.	Bihar Rajya Beej Nigam Limited	0	2.28	0	105.39	8.66	116.33	0	2005-06	4	
9.	Bihar State Backward Classes Finance & Development Corporation	20.74	7.49	15.39	0	0	43.62	0	1998-99	21	
10.	Bihar State Food & Civil Supplies Corporation Limited	0	1,114.81	1,435.25	0	2,135.15	4,685.21	0	2003-04	16	
11.	North Bihar Power Distribution Company Limited	2,176.10	6.47	673.60	1,669.39	2,053.00	6,578.56	0	2018-19	1	
12.	South Bihar Power Distribution Company Limited	2,069.61	13.83	1,170.16	0	2,636.07	5,889.67	0	2018-19	1	
13.	Bihar State Power (Holding) Company Limited	4,932.48	100.00	0	0	0	5,032.48	0	2018-19	1	

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

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

(Source: Finalisation Annual Accounts of PSUs)

Appendix- 3.6

(Reference: Paragraph 3.6; Page: 52)

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

(₹ in crore)

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

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

Appendix-3.7

(Reference: Paragraph 3.8; Page - 56)
Difference in Equity, Loans and Guarantees outstanding as on 31 March 2019 in respect of Government Companies and Statutory Corporations

(₹ in crore)

Sl. No.	NAME OF GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference			
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee	
A. WORKING GOVERNMENT COMPANY											
1.	Bihar Rajya Beej Nigam Limited	2.28	0	0	2.28	31.9	0	0	31.9	0	0
2.	Bihar State Mining Corporation Limited	20	0	0	20	0	0	0	0	0	0
3.	Bihar State Credit & Investment Corporation Limited	17.14	26.8	0	27.35	20.47	0	10.21	6.33	0	0
4.	Bihar State Backward Classes Finance & Development Corporation	21.48	0	16.31	23.36	0	15.39	1.88	0	0	0.92
5.	Bihar State Minorities Finance Corporation Limited	36.95	5.6	0	48.08	5.6	30	11.13	0	0	30
6.	Bihar State Film Development & Finance Corporation Limited	1	0.48	0	1	0.5	0	0	0.02	0	0
7.	Bihar State Education Finance Corporation Limited	0	0	0	9.5	492	0	9.5	492	0	0
8.	Bihar Police Building Construction Corporation Limited	10.15	0	0	0.1	0	0	10.05	0	0	0
9.	Bihar Rajya Pul Nirman Nigam Limited	3.5	0	0	3.5	0	0	0	0	0	0
10.	Bihar State Building Construction Corporation Limited	0	0	0	5	0	0	5	0	0	0
11.	Bihar State Road Development Corporation Limited	20	0	0	20	0	0	0	0	0	0
12.	Bihar Urban Infrastructure Development Corporation Limited	0	0	0	5	0	0	5	0	0	0
13.	Bihar State Educational Infrastructure Development Corporation Limited	20	0	0	20	0	0	0	0	0	0
14.	Bhagalpur Smart City Limited	0	0	0	0.05	0	0	0.05	0	0	0
15.	Patna Smart City Limited	0	0	0	0.05	0	0	0.05	0	0	0

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

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

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

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

GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations

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

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