



सत्यमेव जयते

**State Finances Audit Report of the  
Comptroller and Auditor General of India  
For the year ended 31 March 2018**



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



**Government of Bihar**  
*Report No. 1 of the year 2019*

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Comptroller and Auditor General of India**

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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 2017-18 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 2017-18. The Report is structured in three Chapters.

**Chapter-1** comprise audit opinion on the macro financial and fiscal management. It is based on the audit of the Finance Accounts and makes an assessment of the Bihar Government's fiscal position as on 31 March 2018. 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-2** 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-3** reports on the compliance requirements of various legislative, statutory, legal and standard professional provision. It is an inventory of the GoB's compliance to various reporting requirements and financial rules and management.

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 2017-18 compared to 2013-14. After accounting for inflation (at constant price), their rate of growth reduced in 2017-18 except revenue receipts. The rate of growth of capital formation, in particular, was significantly lower than previous year.

*(Paragraph 1.1.1)*

The State has achieved the target of revenue surplus but not of ratio of outstanding debt to GSDP. The target of fiscal deficit as envisaged in XIV FC and BFRBM Act was achieved but not as envisaged in budget estimates.

*(Paragraph 1.1.2)*

The primary deficit of the State has increased from ₹ 2,892 crore in 2013-14 to ₹ 5,251 crore in 2017-18 indicating that non-debt receipts were insufficient to meet the primary expenditure of the State as well as to meet Interest Payment.

*(Paragraph 1.1.2.2)*

## Resource mobilisation

Revenue receipts in 2017-18 grew by ₹ 11,862 crore (11 per cent) over 2016-17, but were lower than the budget estimates by ₹ 19,711 crore.

Revenue expenditure in 2017-18 increased by ₹ 7,859 crore (eight per cent) over 2016-17, but was lower than the budget estimates by ₹ 19,979 crore.

Capital expenditure in 2017-18 increased by ₹ 1,699 crore (six per cent) over 2016-17, but was lower than the budget estimates by ₹ 3,289 crore.

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

*(Paragraphs 1.1.1 and 1.1.3)*

## Summary of important audit findings and recommendations:

### Grants-in-aid

The increase in Grants-in-aid by ₹ 5,161.11 crore in 2017-18 over the previous year was mainly due to compensation given for loss of revenue arising out of implementation of GST (₹ 3,041 crore).

*(Paragraph 1.2.2.4)*

### Committed expenditure

Committed expenditure of the Government under Revenue head mainly consisted of expenditure on salaries and wages (₹ 17,778.74 crore), pensions (₹ 14,293.48 crore) interest payments (₹ 9,053.78 crore), and subsidies (₹ 5,023.06 crore). Committed expenditure

(₹ 46,149.06 crore) constituted a major component of revenue expenditure and consumed 69.22 per cent of the establishment and committed revenue expenditure (₹ 66,673 crore).

*(Paragraph 1.3.4)*

### **National Pension System (NPS)**

Scrutiny of VLC data revealed that against the total contribution of ₹ 3,891.21 crore for the period 2005-06 to 2017-18, only ₹ 3,762.93 crore was transferred to NSDL, leaving balance of ₹ 128.28 crore (₹ 41.32 crore and ₹ 86.96 crore under the Major heads 8011 and 8342 respectively) to be transferred to NSDL for further investment as per provisions of the scheme. Thus, the current liability stands deferred to future years.

Scrutiny of records of Finance Department revealed that interest on contributions hasn't been computed by the GoB. Besides, as per finance accounts, interest hasn't been paid/transferred by the GoB under head 2049-03-117-0001 till the end of the year 2017-18. Thus, the State Government has incorrectly used the funds that belongs to its employees, leading to a possible uncertainty in the rate of return to the employee/avoidable financial liability to the Government, and thus failure of the scheme itself.

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

*(Paragraph 1.3.4.1)*

### **Adequacy of public expenditure**

The ratio of development expenditure, social services expenditure, capital expenditure and education services to aggregate expenditure was higher than the average for the General Category States. However, the share of education in aggregate expenditure dropped in 2017-18 over the four year period, while the share of health to aggregate expenditure is less than the average for General category states.

*(Paragraph 1.3.5.1)*

### **Incomplete projects**

Out of the 127 projects with estimated cost of ₹ 1,819.64 crore due for completion during 2011-12 to 2017-18, costs were revised only for three projects. Details of the remaining 124 projects with estimated cost of ₹ 1,798.64 crore were not furnished by the departments.

***Recommendation:** The Finance Department and the concerned departments may evolve a mechanism to ensure timely completion of projects. 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 1.4.2)*

## Returns on investments

During 2013-18, the State Government incurred a notional loss of ₹ 3,479.32 crore on account of difference between the Government's borrowing cost and the return on investment in various entities.

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

**(Paragraph 1.4.3)**

## 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 ₹ 7,823.47 crore as of 31 March 2018.

**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 even paid interest for the past several years.*

**(Paragraph 1.4.4)**

## Transactions under Reserve Funds

As per the Finance Accounts, the State Government operates six Reserve Funds. There were no transactions under four Reserve Funds viz., Depreciation/Renewal Reserve Funds, Famine Relief Fund, Development and Welfare Funds, General and Other Reserve Funds for the past 17 to 18 years.

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

**(Paragraph 1.5.2)**

## Sinking Fund

The XII 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 loans, however from 2014-15, it was to be utilized for redemption of the outstanding liabilities of the government. The closing balance of the fund as on 31 March 2018 was ₹ 4,111.24 crore.

**(Paragraph 1.5.2.1)**

### **State Disaster Response Fund (SDRF)**

The opening balance of the fund as on 1 April 2017 was ₹ 696.39 crore. During the year, ₹ 721.32 crore was received and an expenditure of ₹ 1,417.71 crore was incurred on natural calamities leaving a balance of rupees six thousand in the fund as on 31 March 2018.

*(Paragraph 1.5.2.2)*

### **Status of Guarantees**

The State Government has not created a Guarantee Redemption Fund in terms of the recommendations of the XII Finance Commission or framed any rules for fixing a ceiling on guarantees.

*(Paragraph 1.5.3)*

### **Net funds available on account of public debt and public account liabilities**

80 to 85 *per cent* of the borrowed funds were utilised for repayment of borrowings and interest thereon which implies that the State was spending less on developmental activities.

*(Paragraph 1.6.1)*

### **Ujjwal Discom Assurance Yojana (UDAY)**

Pursuant to the revival package for DISCOMs, the State Government took over the debt (₹ 2,331.78 crore) of the companies by issuing bonds to the participating lender banks, through the Reserve Bank of India. The State Government has paid an interest of ₹ 191.36 crore in 2017-18 on the bonds issued under UDAY scheme.

*(Paragraph 1.6.3)*

### **Savings**

Out of total grants/appropriations (₹ 1,87,343.96 crore) in 2017-18, ₹ 46,396.66 crore (25 *per cent*) was saved. Significant savings of ₹ 1,000 crore and above and more than 20 *per cent* of total provision occurred in 11 grants aggregating to ₹ 30,899.89 crore (33 *per cent*) during 2017-18. Significant variations (20 *per cent* and above in each case) between the total grant or appropriation and expenditure incurred, leading to a savings of ₹ 11,046.78 crore under nine grants/appropriations. In 27 cases involving 25 grants/appropriations there were persistent savings of ₹ 24,318.74 crore and above during the last five years (ranging between ₹ 100.34 crore and ₹ 8,534.72 crore). In 42 cases, involving 38 grants/appropriations, supplementary provisions of ₹ 16,290.56 crore (₹ 10 lakh and more in each case) proved unnecessary as expenditure was not even up to level of original provision.

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

*(Paragraphs 2.2, 2.3.1, 2.3.2 and 2.3.3)*

### **Surrender of funds**

Out of total savings of ₹ 46,396.66 crore, only ₹ 34,570.64 crore was surrendered and ₹ 11,826.02 crore (25 *per cent* of total savings) lapsed during the year. Further, ₹ 19,042.51

crore (55 per cent of total surrenders during the year) was surrendered on the last working day of March 2018. There was cent per cent surrender of funds (more than ₹ five lakh in each case) in 189 heads of accounts under 35 grants/appropriations (total ₹ 3,591.68 crore).

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

**(Paragraphs 2.2 and 2.3.5)**

### **Rush of Expenditure**

During 2017-18, 18 departments incurred expenditure of ₹ 19,664.66 crore (78.04 per cent of their total expenditure of ₹ 25,196.70 crore) during the last quarter. Of this, ₹ 18,549.06 crore (73.62 per cent of their total expenditure) was incurred in March 2018.

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

**(Paragraph 2.3.8)**

### **Advances from Contingency Fund**

The corpus of the State's Contingency Fund (₹ 350 crore) has been regularly enhanced, on temporary basis, year after year. In 2017-18, the State Legislature temporarily increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 6,403.42 crore. Compared to this, the Contingency Fund of India is ₹ 500 crore. During 2017-18, the State Government made 126 withdrawals amounting to ₹ 4,949.21 crore from the Contingency Fund. Out of these, 35 withdrawals amounting to ₹ 314.49 crore (6.35 per cent) were made for meeting expenditure which were clearly non-contingent in nature, violating Constitutional provisions.

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

**(Paragraph 2.4)**

### **Unreconciled receipts and expenditure**

HoDs did not reconcile receipts of ₹ 18,909.57 crore and expenditure of ₹ 1,19,427.35 crore under 48 receipts and 102 expenditure major heads respectively with the books of the AG (A&E), Bihar during 2017-18.

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

**(Paragraph 2.6)**

### **Personal Deposit (PD) accounts**

174 Personal Deposit Accounts had balances of ₹ 5,888.45 crore as of March 2018. Out of the 174 PD accounts, 94 PD accounts in 47 treasuries were inoperative for the last three



years with 89 PD accounts having zero balance and 5 PD accounts having ₹ 27.73 crore. An amount of ₹ 65.77 crore were lying unspent for more than five consecutive years to avoid lapse of grant during financial years, in violation of the principles of budgetary and financial control. Non transferring the unspent balance, lying in PD Accounts, to Consolidated Fund of the State entails the risk of misuse of public funds, fraud and misappropriation.

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

**(Paragraph 3.1)**

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

The Government of Bihar has not framed rules for accounting of BOCW Welfare Cess. No sub-head has been opened by the Government for booking the Labour Cess collected by various departments executing projects involving labour. The accounts of the BOCW Welfare Board have been finalised only till 2015-16.

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

**(Paragraph 3.2)**

### **Opaqueness in Accounts**

Expenditure of ₹ 107.09 crore and revenue of ₹ 1607.18 crore were classified under the omnibus minor head “800-Other Expenditure/Receipts” 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 such receipts and expenditure are in future booked under the appropriate head of account.*

**(Paragraph 3.3)**

### **Finalisation of accounts of PSUs/Corporations**

The accounts of 30 working PSUs/ Corporations (160 accounts) and 37 non-working PSUs/ Corporations (1,016 accounts) are in arrears from one to 22 years and one to 41 years respectively in violation of provisions of the Companies Act/Acts of respective statutory corporations. The State Government provided budgetary support (equity, loans, grants and subsidies) and accepted liability (guarantee) of ₹ 26,640.53 crore in 27 PSUs during the period for which their account were in arrears as on 31 March 2018.

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

**(Paragraph 3.5)**

### **Non- submission of Utilisation Certificates**

Utilisation Certificates (UCs) of ₹ 36,593.50 crore (2,455 UCs) were outstanding as on March 2018 against the grants-in-aid bills drawn by 35 departments. High pendency of UCs is fraught with risk of misappropriation and fraud.

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

**(Paragraph 3.6)**

### **Outstanding Detailed Contingent bills**

₹ 6,162.68 crore drawn on 15,214 Abstract Contingent (AC) bills remained outstanding as of March 2018 due to delays in submission of Detailed Contingent (DC) bills. This includes 491 AC bills amounting to ₹ 867.31 crore (29.84 per cent) which was drawn in March 2018 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 and advances/guarantees**

Figures relating to State Government investment, loans and guarantees in/to PSUs appearing in the Finance Accounts are based on information provided by the Finance Department, treasuries and administrative departments. It was however found that these figures differed from the figures reported by the PSUs by ₹ 645.26 crore, ₹ 163.33 crore and ₹ 2,185.48 crore respectively.

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

**(Paragraph 3.8)**

### **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 3.10)**

### **Unadjusted Temporary advances**

Temporary advances of ₹ 145.24 crore drawn by eight departments/organisations are pending adjustment from 1983 onwards. Such amounts lying unadjusted beyond the stipulated period are fraught with risk of misappropriation and fraud.

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

**(Paragraph 3.13)**

### **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 ₹ 227.06 crore each in 2017-18.

**(Paragraph 3.14)**

**CHAPTER-I**  
**FINANCES OF THE STATE GOVERNMENT**



1. This chapter analyses changes in major fiscal aggregates based on the audit of the Finance Accounts and an assessment of the Bihar Government's fiscal position as on 31 March 2018. It provides an insight into deficit management of Government, trends in revenue and capital expenditure, contingent issues, committed and obligatory expenditure, subsidies, debt, investment and borrowing patterns.

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

### 1.1 Gross State Domestic Product (GSDP)<sup>1</sup>

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

*Table 1.1: GDP of India and GSDP of Bihar*

Year	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP at current prices (₹ in crore)	1,12,33,522	1,24,67,959	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of GDP (percentage) of India	12.97	10.99	10.40	10.82	9.96
State's GSDP at current prices (₹ in crore)	3,17,101	3,42,951	3,69,469	4,25,888	4,87,628
Growth rate of GSDP (percentage) of the State at current prices	12.30	8.15	7.73	15.27	14.50
State's GSDP at constant prices (₹ in crore)	2,69,650	2,79,482	2,95,622	3,24,778	3,61,504
Growth rate of GSDP (percentage) of the State at constant prices	4.98	3.65	5.77	9.86	11.31

(Source: GDP/GSDP figures issued by MoSPI dated 28.08.2018)

The structure of the Government Accounts is explained in *Part A* and the layout of the Finance Accounts in *Part B* of *Appendix 1.2*. Contribution of GSDP of Bihar to India's GDP was 2.91 per cent in 2017-18. Growth rate of GSDP of Bihar was better than Jharkhand (eight per cent), Uttar Pradesh (10 per cent), Madhya Pradesh (11 per cent) and Chhattisgarh (11 per cent).

#### 1.1.1 Summary of fiscal transactions

**Table 1.2** and **1.3** presents a summary of fiscal transactions of the State Government during 2013-18. *Appendix 1.3* provides details of receipts and disbursements as well as the overall fiscal position during 2017-18.

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

**Table 1.2: Summary of Receipts during 2013-18***(₹ in crore)*

Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Section-A: Revenue</b>					
Revenue Receipts	68,919	78,417	96,123	1,05,585	1,17,447
<i>Tax Revenue</i>	19,961	20,750	25,449	23,742	23,137
<i>Non-Tax Revenue</i>	1,545	1,558	2,186	2,403	3,507
<i>Share of Union Taxes/Duties</i>	34,829	36,963	48,923	58,881	65,083
<i>Grants from GoI</i>	12,584	19,146	19,565	20,559	25,720
<b>Section-B: Capital &amp; others</b>					
Misc. Capital Receipts	0	0	0	0	0
Recoveries of Loans and Advances	15	1,493	19	23	22
Inter-State Settlement	0	0	0	0	0
Public Debt Receipts*	9,907	13,918	18,383	21,577	13,169
Contingency Fund	1,450	1,650	4,477	5,438	6,053
Public Account Receipts	33,458	40,251	49,106	61,730	57,107
Opening Cash Balance	3,716	6,156	6,337	11,717	17,062
<b>Total</b>	<b>1,17,465</b>	<b>1,41,885</b>	<b>1,74,445</b>	<b>2,06,070</b>	<b>2,10,860</b>

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

(Source: Finance Accounts of the respective years)

**Table 1.3: Summary of Expenditure during 2013-18***(₹ in crore)*

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Section-A: Revenue</b>					
Revenue Expenditure	62,477	72,570	83,616	94,765	1,02,624
<i>General Services</i>	22,018	26,408	27,972	30,607	33,374
<i>Social Services</i>	26,395	31,713	35,943	40,737	45,770
<i>Economic Services</i>	14,060	14,445	19,697	23,417	23,476
<i>Grants-in-aid &amp; Contributions</i>	4	4	4	4	4
<b>Section-B: Capital &amp; Others</b>					
Capital Expenditure	14,001	18,150	23,966	27,208	28,907
Loans and Advances Disbursed	807	369	621	114	243
Inter-State Settlement	0	0	0	0	0
Repayment of Public Debt	3,121	3,609	4,125	4,215	4,654
Contingency Fund	1,450	1,650	4,477	5,438	6,053
Public Account Disbursement	29,453	39,200	45,923	57,268	46,298
Closing Cash Balance	6,156	6,337	11,717	17,062	22,081
<b>Total</b>	<b>1,17,465</b>	<b>1,41,885</b>	<b>1,74,445</b>	<b>2,06,070</b>	<b>2,10,860</b>

(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 GSDP<sup>2</sup>**

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Revenue Receipts (RR) relative to GSDP</b>					
RR at current prices (₹ in crore)	68,919	78,417	96,123	1,05,585	1,17,447
Rate of growth of RR at current prices (per cent)	15.70	13.78	22.58	9.84	11.23
RR at constant prices (₹ in crore)	58,406	63,754	76,898	80,599	86,998
Rate of growth of RR at constant prices (per cent)	7.79	9.16	20.62	4.81	7.94
RR / GSDP (in per cent)	21.73	22.87	26.02	24.79	24.09
<b>Revenue Expenditure (RE) relative to GSDP</b>					
RE at current prices (₹ in crore)	62,477	72,570	83,616	94,765	1,02,624
Rate of growth of RE at current prices (per cent)	14.71	16.15	15.22	13.33	8.29
RE at constant prices (₹ in crore)	52,947	59,000	66,893	72,340	76,018
Rate of growth of RE at constant prices (per cent)	2.93	11.43	13.38	8.14	5.08
RE/ GSDP (in per cent)	19.70	21.16	22.63	22.25	21.05
<b>Capital Expenditure (CE) relative to GSDP</b>					
CE at current prices (₹ in crore)	14,001	18,150	23,966	27,208	28,907
Rate of growth of CE at current prices (per cent)	46.08	29.64	32.04	13.53	6.24
CE at constant prices (₹ in crore)	11,865	14,756	19,173	20,769	21,413
Rate of growth of CE at constant prices (per cent)	36.56	24.37	29.93	8.32	3.10
CE/GSDP (in per cent)	4.42	5.29	6.49	6.39	5.93

(Source: Finance Accounts of the respective years)

As evident from the table above, while, revenue receipts, revenue expenditure and capital expenditure have increased in 2017-18 compared to 2013-14. After accounting for inflation (at constant price), their rate of growth reduced in 2017-18, as compared to that of 2016-17, except revenue receipts. The rate of growth of capital expenditure, in particular, was significantly lower than previous year.

### 1.1.2 Review of fiscal situation

The performance of the State during 2017-18 under major variables provided in the budget, recommendations of the 14<sup>th</sup> Finance Commission (XIV FC) and targeted in the Bihar Fiscal Responsibility and Budget Management (BFRBM) Act as per actuals and as worked out by Audit is given in **table 1.5**. Taking into account, the impact of incorrect accounting of expenditure and revenue resulting in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 227.06 crore each. In other words, the actual revenue surplus is ₹ 14,595.95 crore and fiscal deficit is ₹ 14,531.89 crore. This is discussed in *Paragraph 3.14* and **table 3.7** at the end of the report.

<sup>2</sup> GSDP deflator = GSDP at current price/GSDP at constant price



**Table 1.5: Performance of the state during 2017-18**

Key fiscal indicators	Targets set by XIV FC	Targets as per BFRBM Act	Targets in Budget Estimates	Actuals	Actuals as worked out by Audit
(1)	(2)	(3)	(4)	(5)	(6)
Revenue Deficit(-)/ Surplus (+) (₹ in crore)	Zero deficit	Zero deficit	Surplus of ₹ 14,555.59	₹ 14,823.01	₹ 14,595.95
Fiscal Deficit/ GSDP at current prices (in per cent)	3.50	3.00	2.87	2.93	2.98
Ratio of total outstanding debt of the Government to GSDP at current prices (in per cent)	24.84	19.81	19.81	32.15	32.15

(Source: XIV FC, BFRBM Act and Budget figures of the year 2017-18)

The State has achieved the target of revenue surplus but not of ratio of outstanding debt to GSDP. The target of fiscal deficit as envisaged in XIV FC and BFRBM Act was achieved but not as envisaged in budget estimates.

### 1.1.2.1 Composition and financing of fiscal deficit

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

**Table 1.6: Components and financing of fiscal deficit**

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Fiscal Deficit (figures in brackets indicate per cent to GSDP)</b>	<b>8,351.92 (2.63)</b>	<b>11,178.50 (3.26)</b>	<b>12,061.59 (3.26)</b>	<b>16,479.15 (3.87)</b>	<b>14,304.83 (2.93)</b>
1 Revenue Surplus	6,441.42	5,847.56	12,507.16	10,819.81	14,823.01
2 Capital Expenditure	14,001.00	18,150.41	23,966.02	27,208.40	28,906.95
3 Net Loans and Advances	792.35	1,124.35	602.73	90.56	220.90
<b>Financing Pattern of Fiscal Deficit*</b>					
1 Market Borrowings	5,346.77	6,666.51	10,233.12	16,804.96	8,908.00
2 Loans from GoI	(-)11.07	84.67	115.86	757.51	586.11
3 Special Securities issued to NSSF	631.52	3,150.22	2,024.86	(-)1,713.12	(-)1,768.75
4 Loans from Financial Institutions	820.31	407.18	1,884.33	1,512.84	790.51
5 Small Savings, PF etc.	(-) 297.90	(-) 182.77	(-)73.58	99.63	(-)80.25
6 Deposits and Advances	3,668.41	2,222.57	3,731.69	5,393.40	10,314.32
7 Suspense and Miscellaneous	(-) 2,007.59	(-) 1,231.88	(-) 5,245.97	(-)5,666.65	(-)3,813.95
8 Remittances	(-) 19.01	(-) 11.98	6.05	(-) 7.05	(-) 2.76
9 Reserve Fund	262.31	(-) 245.12	(-) 401.15	(-) 712.03	(-) 696.39
10 Inter State Settlement	-	-	-	-	-
11 Increase / decrease in cash balance#	(-) 41.82	319.10	(-) 213.62	9.66	68.00
<b>12 Gross Fiscal Deficit</b>	<b>8,351.92</b>	<b>11,178.50</b>	<b>12,061.59</b>	<b>16,479.15</b>	<b>14,304.83</b>
* All figures are net of disbursements/outflows during the year.					
# Cash Balance (Deposit with Reserve bank and remittance in treasury).					

(Source: Finance Accounts of the respective years)

### 1.1.2.2 Quality of deficit

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

**Table 1.7: Primary deficit**

(₹ in crore)

Year	Non-debt receipts <sup>3</sup>	Primary <sup>4</sup> expenditure	Fiscal deficit	Interest payments	Primary deficit
1	2	3	4	5	6 (4-5)
2013-14	68,934	71,826	8,352	5,460	2,892
2014-15	79,910	84,960	11,179	6,129	5,050
2015-16	96,142	1,01,105	12,061	7,098	4,963
2016-17	1,05,608	1,13,896	16,479	8,191	8,288
2017-18	1,17,469	1,22,720	14,305	9,054	5,251

(Source: Finance Accounts of the respective years)

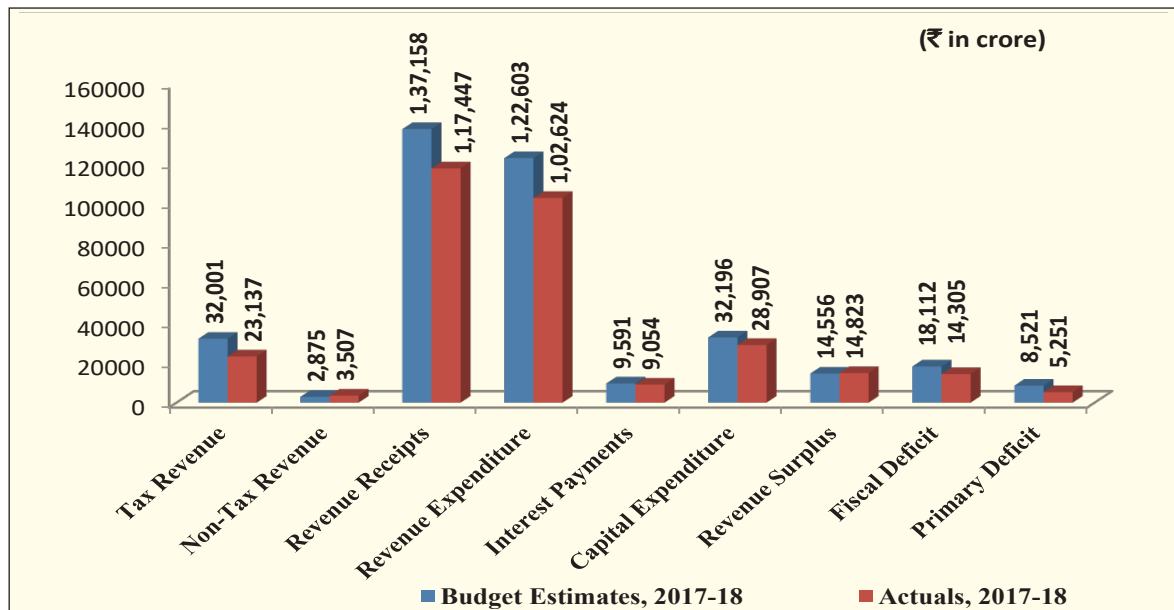
The primary deficit of the State has increased from ₹ 2,892 crore in 2013-14 to ₹ 5,251 crore in 2017-18 indicating that non-debt receipts were insufficient to meet the primary expenditure of the state. However, with respect to 2016-17, the fiscal deficit and primary deficit decreased by 13 per cent and 37 per cent respectively.

### 1.1.3 Budget estimates and actuals

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

Actuals *vis-à-vis* budget estimates of selected fiscal parameters for 2017-18 are shown in Chart 1.1 and Appendix 1.4.

**Chart 1.1: Selected fiscal parameters: budget estimates and actuals during 2017-18**



(Source: Budget documents and Finance Accounts for the year 2017-18)

<sup>3</sup> Non-debt receipts are the aggregate of Receipts and Recoveries of loans and advances.

<sup>4</sup> Primary revenue expenditure (Revenue Expenditure – Interest Payment) + Capital Expenditure + Loans and Advances.

The chart indicates that during 2017-18 the following variations in the actuals against the budget estimates took place as discussed below:

Revenue receipts	Revenue receipts was less than the budget estimate by 14.37 per cent due to decrease in tax revenue by 27.70 per cent and Grants-in-aid from Central Government by 30.40 per cent.
Revenue expenditure	Revenue expenditure was less than the budget estimate by 16.30 per cent due to less expenditure under General Services by 19.78 per cent (Administrative Services less by 14.71 per cent and Pension and Miscellaneous General Services less by 29.92 per cent) and under Social Services by 14.14 per cent (Welfare of SC, ST and other BCs by 65.81 per cent and Water supply sanitation, Housing and Urban Development by 48.86 per cent).
Capital expenditure	Capital expenditure was less than the budget estimate by 10.22 per cent due to less expenditure under General Services by 17.87 per cent and under Economic Services by 7.44 per cent (Agriculture and Allied Services by 36.14 per cent and Rural Development by 28.19 per cent).
Revenue surplus	Revenue surplus was higher than the budget estimate by 1.84 per cent due to decrease in revenue expenditure by 16.30 per cent. However, decrease in revenue receipt by 14.37 per cent.
Fiscal deficit	Fiscal deficit was less than the budget estimate by 21.02 per cent due to decrease in revenue expenditure by 16.30 per cent and capital expenditure by 10.22 per cent.
Primary deficit	Primary deficit was less than the budget estimate by 38.37 per cent.

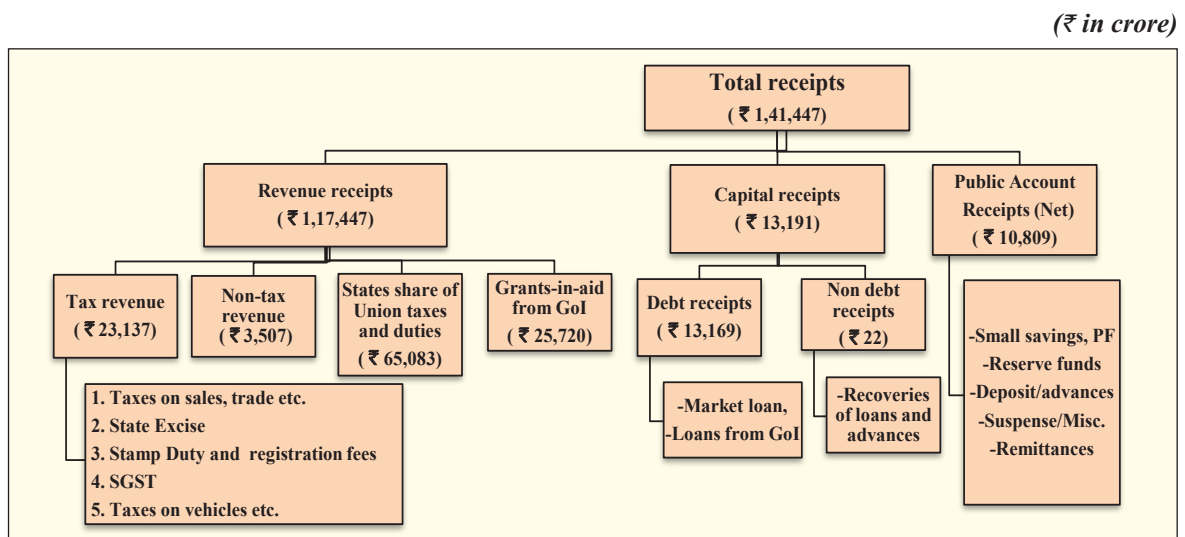
**Recommendation:** The finance department should rationalise the budget preparation exercise, so that the gap between budget estimates and actuals is bridged.

## 1.2 Financial resources of the state

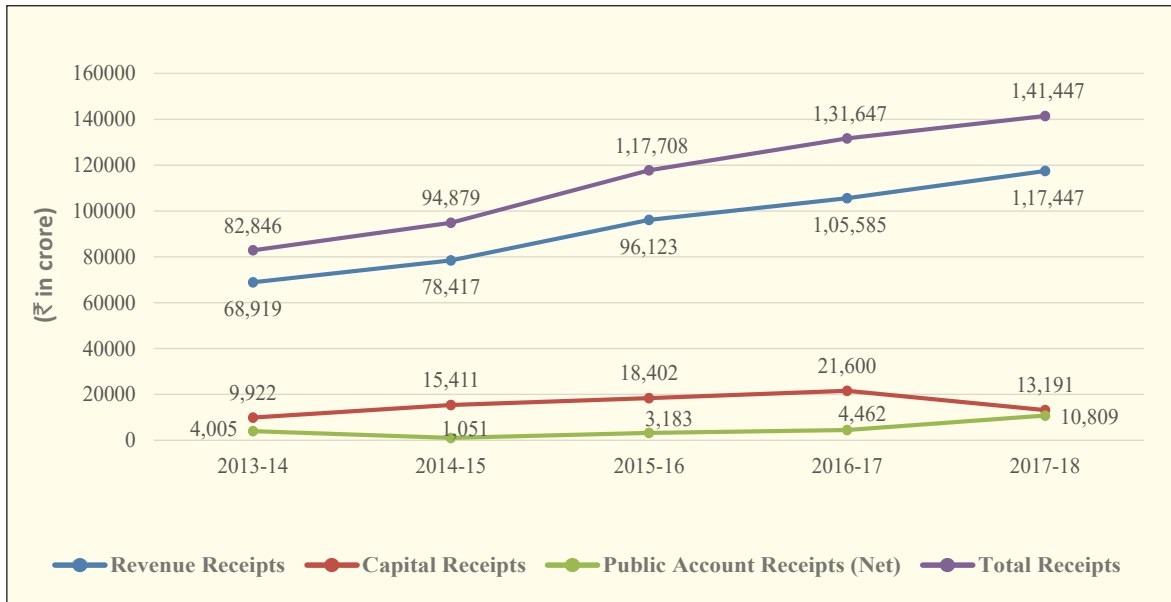
### 1.2.1 Resources of the state as per annual finance accounts

Charts 1.2, 1.3 and 1.4 below depicts the composition of aggregate receipts, the trends in various components of receipts during 2013-18 and the composition of resources during 2017-18 respectively.

**Chart 1.2: Composition of aggregate receipts during 2017-18**



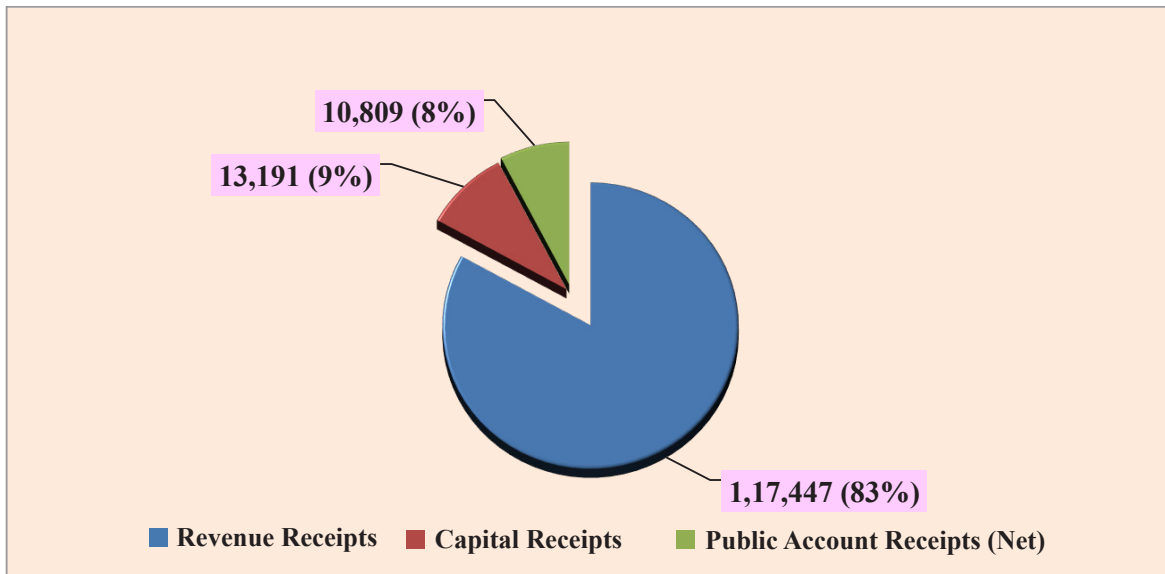
(Source: Finance Accounts for the year 2017-18)

**Chart 1.3: Trends of receipts of the State**

(Source: Finance Accounts of the respective years)

**Chart 1.4: Composition of total receipts during 2017-18**

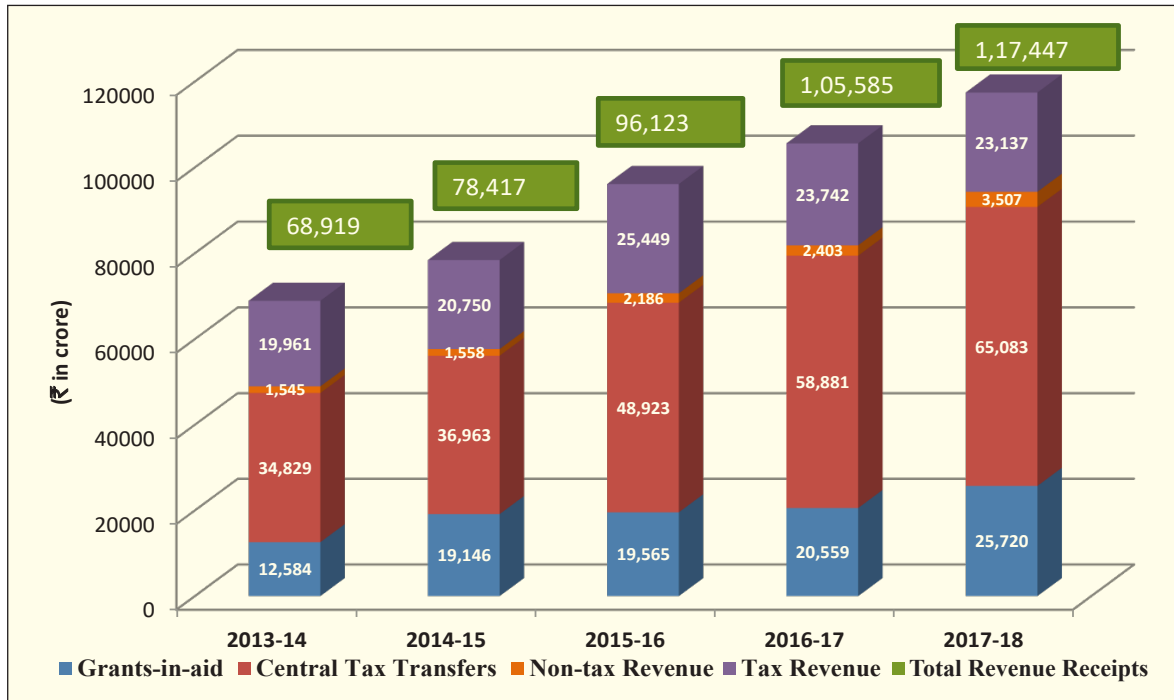
(₹ in crore)



(Source: Finance Accounts for the year 2017-18)

### 1.2.2 Revenue receipts

Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2013-18 are presented in *Appendix 1.5* and also depicted in **Chart 1.5**.

**Chart 1.5: Composition and trends of total revenue receipts during 2013-18**

(Source: Finance Accounts of the respective years)

During 2013-18, the own revenue of the State constituted 23 per cent to 31 per cent of total Revenue Receipts. The major component of Revenue Receipts was Central Tax Transfers which ranged between 47 per cent to 56 per cent.

### 1.2.2.1 State's own resources

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

The State's tax revenue and non-tax revenues *vis-à-vis* budget projections are shown in **table 1.8** below:

**Table 1.8: Projections and actual receipts for 2017-18**

(₹ in crore)

	Budget Projections	Actuals
Tax revenue	32,001.12	23,136.49
Non-tax revenue	2,874.96	3,506.74

(Source: Finance Accounts and budget document for the year 2017-18)

#### Tax revenue

The tax revenues of the State decreased by 2.55 per cent from ₹ 23,742 crore in 2016-17 to ₹ 23,137 crore during 2017-18. Major components of increase/decrease are shown in **table 1.9** below:

**Table 1.9: Components of tax revenue****(₹ in crore)**

	2013-14	2014-15	2015-16	2016-17	2017-18	Variation (per cent) during 2017-18 over 2016-17
Taxes on Sales, Trade, etc.	8,453	8,607	10,603	11,873	8,298	(-) 30.11
State Goods and Service Tax	-	-	-	-	6,747	-
State Excise duty	3,168	3,217	3,142	30	(-) 3	(-) 110.00
Stamps and Registration fees	2,712	2,699	3,409	2,982	3,726	24.95
Taxes on vehicles	837	964	1,081	1,257	1,599	27.21
Land Revenue	202	277	695	971	779	(-) 19.77
Taxes on Goods and Passengers	4,349	4,451	6,087	6,245	1,645	(-) 73.66
Other Taxes	240	535	432	384	346	(-) 9.90
<b>Total</b>	<b>19,961</b>	<b>20,750</b>	<b>25,449</b>	<b>23,742</b>	<b>23,137</b>	<b>(-) 2.55</b>

*(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. Decrease in state excise duty was due to prohibition imposed in the State from April 2016. The prohibition of liquor led to decrease in the share of tax revenue in Revenue Receipts from 26.47 per cent in 2015-16 to 22.49 per cent in 2016-17. The increase in total Revenue Receipts during 2016-17 was mainly on account of central tax transfer which increased from 51 per cent in 2015-16 to 56 per cent in 2016-17.

Own tax revenue relative to GSDP of the State was only 4.74 per cent as compared to Madhya Pradesh (6.34 per cent), Jharkhand (4.84 per cent), Uttar Pradesh (8.52 per cent) and Chhattisgarh (6.82 per cent).

### **Non-tax revenue**

Details of receipts from non-tax revenues during 2013-18 are given in **table 1.10** below:

**Table 1.10: Components of non-tax revenue****(₹ in crore)**

Non Tax Revenue	2013-14	2014-15	2015-16	2016-17	2017-18	Variation (per cent) during 2017-18 over 2016-17
Interest receipts	269.48	344.77	583.66	939.91	1,577.24	67.81
Non-ferrous mining and metallurgical industries	569.14	879.87	971.34	997.60	1,082.67	8.53
Other non-tax receipts	706.21	333.34	630.64	465.61	846.83	81.88
<b>Total</b>	<b>1,544.83</b>	<b>1,557.98</b>	<b>2,185.64</b>	<b>2,403.12</b>	<b>3,506.74</b>	<b>45.92</b>

*(Source: Finance Accounts of the respective years)*

The States' own resources has increased from ₹ 26,145.38 crore to ₹ 26,643.23 crore from 2016-17 to 2017-18.

### 1.2.2.2 Goods and Service Tax (GST)

State Government implemented the Goods and Services Tax (GST) Act which became effective from 1<sup>st</sup> 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 2017-18 (1st July 2017 to 31st March 2018) in accordance with the base year figure was ₹ 12,301.25 crore. Revenue figure under GST for the year 2017-18 has been depicted in Finance Accounts as per nature of receipts i.e. State Goods and Services Tax (SGST), Input Tax Credit cross utilization 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 ₹ 12,301.25 crore, the revenue receipt of the State Government under GST during the year 2017-18 is given in **table 1.11**.

**Table 1.11: Pre-GST and SGST collected, provisional apportionment of IGST and compensation of IGST received from Government of India against the projected revenue of the State for the period from July 2017 to March 2018**

(₹ in crore)

Month	Revenue to be protected	Pre-GST taxes collected*	SGST collected	Provisional apportionment of IGST	Total amount received**	Compensation received***	Deficit/ Surplus	Remarks
	1	2	3	4	5= (2+3+4)	6	7= {1-(5+6)}	8
July and August 2017	2,733.61	1,401.70	375.64	-	1,777.34	-	(-) 956.27	₹ 552.00 crore has been received as advance apportionment of IGST which would be deducted in next financial year i.e., 2018-19.
September and October 2017	2,733.61	273.85	571.00	1,113.26	1,958.11	692.00	(-) 83.50	
November and December 2017	2,733.61	165.19	547.84	1,093.66	1,806.69	1,054.00	127.08	
January and February 2018	2,733.61	175.06	551.62	1,087.00	1,813.68	373.00	(-) 546.93	
March 2018	1,366.81	415.32	316.80	538.03	1,270.15	922.00	825.34	
<b>Total</b>	<b>12,301.25</b>	<b>2431.12</b>	<b>2362.90</b>	<b>3,831.95</b>	<b>8,625.97</b>	<b>3,041.00</b>	<b>(-) 634.28</b>	

\* Includes VAT & CST (net of refund) and revenue from the taxes subsumed in GST by excluding VAT and CST on petroleum products and liquor.

\*\* Audited figures.

\*\*\* Figures for compensation are provisional.

It can be seen from above table 1.11, the deficit on account of implementation of GST was ₹ 634.28 crore for the year 2017-18. However, ₹ 552.00 crore has been received as advance apportionment of IGST which would be adjusted in next financial year i.e. 2018-19.

Thus, ₹ 82.28 crore was aggregate deficit on account of implementation of GST. However, compensation of ₹ 99.00 crore (for the month of March 2018) has been received on May 2018 from GoI to meet this shortfall subject to recovery of the excess payment from future claims or by direct debit to the state Governments accounts as per the procedure.

### 1.2.2.3 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2017-18 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	VAT/Sales Tax	8,298.10	72.30	0.87	0.69
2	State Excise Duty	(-)3.43	82.44	2,403.50	2.01
3	Taxes on Vehicles	1,599.51	61.62	3.85	2.61
4	Stamp and Registration fees	3,725.66	53.85	1.45	2.99
5	SGST	6,746.96	71.95	1.07	-
	<b>Total</b>	<b>20,366.80</b>	<b>342.16</b>	<b>1.70</b>	<b>-</b>

(Source: Finance Accounts for the year 2017-18)

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

**Table 1.13: Cost of collection w.r.t. Gross collection**

Year	VAT/Sales Tax		Taxes on Vehicle		Stamp and Registration		State Excise Duty	
	GoB	GoI	GoB	GoI	GoB	GoI	GoB	GoI
2013-14	0.83	0.88	3.55	6.25	2.03	3.37	1.44	1.81
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		3.85		1.45		2,403.50	

(Source: Finance Accounts of the respective years)

The cost of collection of taxes on VAT/Sales tax and taxes on vehicles was higher than the all India average of the preceding year.

### 1.2.2.4 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 Commissions. Details of GoI grants are given below in **table 1.14**.



**Table 1.14: Grants-in-aid from Government of India****(₹ in crore)**

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Non-plan Grants	3,288.13	3271.21	3,434.43	4,505.51	(-) 5.00
Grants for state plan schemes	6,238.39	14,935.68	13,886.33	13,952.92	(-) 2.20
Grants for central and centrally sponsored plan schemes	136.65	117.49	2,083.98	1,422.91	(-) 1.00
Grants for centrally sponsored schemes	2,920.86	821.88	160.86	677.68	13,312.26
Finance commission Grant	-	-	-	-	4,525.06
Grants to states	-	-	-	-	7,891.01
<b>Total</b>	<b>12,584.03</b>	<b>19,146.26</b>	<b>19,565.60</b>	<b>20,559.02</b>	<b>25,720.13</b>
Percentage increase over previous year	22.44	52.15	2.19	5.08	25.10
Revenue receipts	68,919	78,417	96,123	1,05,585	1,17,447
Total Grants as a percentage of revenue receipts	18.26	24.42	20.35	19.47	21.90

*(Source: Finance Accounts of the respective years)*

The increase in grants-in-aid by ₹ 5,161.11 crore in 2017-18 over the previous year was mainly due to compensation given for loss of revenue arising out of implementation of GST (₹ 3,041 crore).

### 1.2.2.5 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 2018	Amount outstanding for more than five years
1.	Taxes on sales, trade etc.	Commercial tax department	2,945.25	625.30
2.	Taxes on goods and passengers		1,332.34	12.97
3.	Taxes and duties on electricity		22.99	2.25
4.	Other taxes and duties on commodities and services		10.58	8.22
5.	Taxes on vehicles	Transport department	1.89	N.A.
6.	Land revenue	Revenue and land reforms department	143.26	N.A.
7.	State excise	Prohibition, excise and registration department	49.40	22.23
8.	Mines and geology	Mines and geology department	287.51	287.51
<b>Total</b>			<b>4,793.22</b>	<b>958.48</b>

*(Source: Concerned departments)*

**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.

### 1.2.3 Receipts under capital section

Trends of receipts under the capital section during 2013-18 are given in **table 1.16**.

**Table 1.16: Trends in receipts under the capital section**

(₹ in crore)

Sources of State's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
Receipts under the capital section	9,922	15,411	18,402	21,600	13,191
Recovery of loans and advances	15	1,493	19	23	22
Public debt receipts	9,907	13,918	18,383	21,577	13,169
Rate of growth of public debt receipts (per cent)	04	40	32	18	(-)39
Rate of growth of receipts under the capital section (per cent)	04	55	19	17	(-)39

(Source: Finance Accounts of the respective years)

It can be seen from above, receipts under capital section decrease from ₹ 21,600 crore in 2016-17 to ₹ 13,191 crore in 2017-18, the decrease was mainly under public debt receipt ₹ 21,577 crore in 2016-17 to ₹ 13,169 crore in 2017-18 (₹ 8,408 crore).

The decrease in receipts under capital section was mainly due to increase in revenue surplus by ₹ 4,003.20 crore.

#### 1.2.3.1 Debt receipts from internal sources

Details of debt receipts from internal sources during 2013-14 to 2017-18 are given in **table 1.17**.

**Table 1.17: Debt receipts from internal sources**

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Market borrowings	6,500	8,100	11,500	17,700	10,000
Loans from financial institutions	1,471	1,154	1,204	1,588	1,771
Others <sup>5</sup>	1,386	3,946	4,861	777	0

(Source: Finance Accounts of the respective years)

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

#### 1.2.3.2 Loans and advances from GoI

Details of loans and advances received by the State Government from GoI during 2013-18 are given in **table 1.18**.

**Table 1.18: Loans and advances from GoI**

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Loans and advances from GoI	550	718	818	1,512	1,398

(Source: Finance Accounts of the respective years)

<sup>5</sup>Bonds, Ways and Means Advances from RBI and special securities issued to National Small Savings Fund.

Loans and advances from Government of India decreased by ₹ 114 crore from previous year mainly due to increase in revenue surplus by ₹ 4,003.20 crore.

### 1.2.3.3 Public account 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 accounts set up under Article 266(2) of the Constitution of India and are not subject to vote by the legislature. Here, the Government acts as a banker or trustee. The status of receipts and disbursements under public accounts are shown in statement 21 of the Finance Accounts and the details of public accounts receipts (net) are given in **table 1.19**.

**Table 1.19: Status of public account receipts (net)**

(₹ in crore)

Resources under various heads	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Public account receipts (net)</b>	<b>4,005.21</b>	<b>1,050.64</b>	<b>3,183.04</b>	<b>4,462.44</b>	<b>10,808.32</b>
A. Small savings, provident funds etc.	(-) 297.90	(-) 182.77	(-) 73.58	99.63	(-)80.25
B. Reserve funds	698.58	730.13	90.69	(-) 129.15	(-)2.79
C. Deposits and advances	3,668.40	2,222.58	3,731.69	5,393.40	10,314.32
D. Suspense and miscellaneous	(-) 44.86	(-) 1,707.32	(-) 571.81	(-) 894.39	579.80
E. Remittances	(-) 19.01	(-) 11.98	6.05	(-) 7.05	(-)2.76

(Source: Finance Accounts of the respective years)

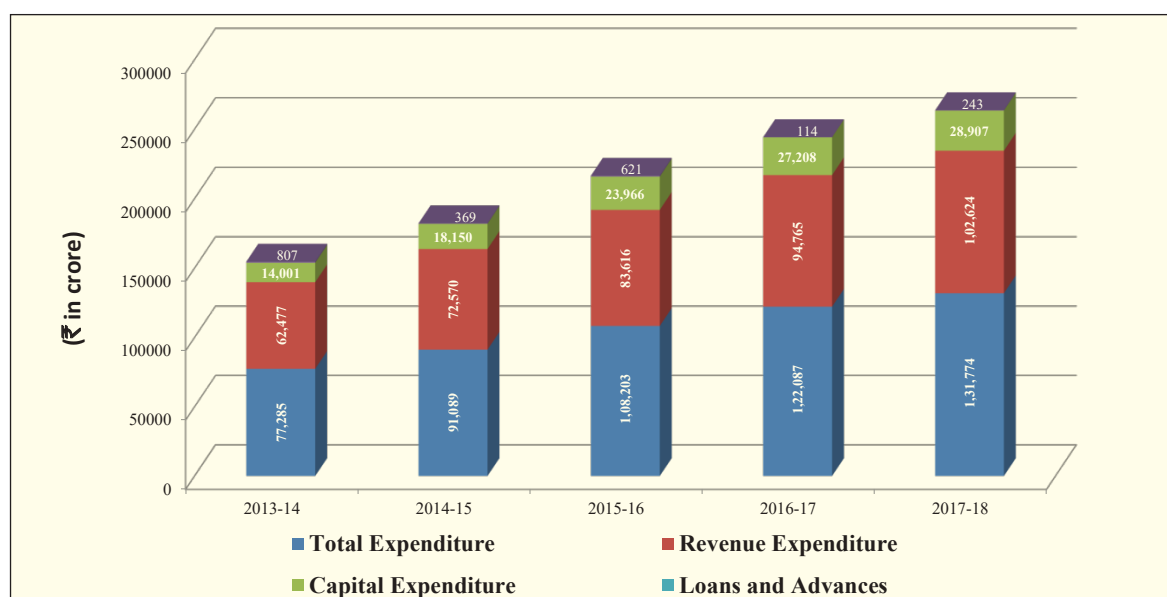
The impact of transactions under reserve funds is discussed in **Para 1.5.2**.

## 1.3 Application of resources

### 1.3.1 Growth and composition of expenditure

**Chart 1.6** presents the trends and composition of total expenditure during 2013-18.

**Chart 1.6: Total Expenditure: Trends and composition**



(Source: Finance Accounts of the respective years)

### 1.3.2 Revenue expenditure

Details of scheme and establishment and committed revenue expenditure are given in table 1.20

**Table 1.20: Scheme and establishment and committed revenue expenditure**  
(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Total revenue expenditure</b>	62,477	72,570	83,616	94,765	1,02,624
Establishment and committed revenue expenditure	43,381	47,059	53,965	61,189	66,673
Scheme revenue expenditure	19,096	25,511	29,651	33,576	35,951
Rate of growth of establishment and committed revenue expenditure (in per cent)	15.45	8.48	14.68	13.39	8.96
Rate of growth of scheme revenue expenditure (in per cent)	13.05	33.59	16.23	13.24	7.07

(Source: Finance Accounts of the respective years)

### 1.3.3 Capital expenditure

Details of capital expenditure are given in table 1.21.

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

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Total expenditure</b>	77,285	91,089	1,08,203	1,22,087	1,31,774
Capital expenditure	14,001	18,150	23,966	27,208	28,907
Establishment and committed capital expenditure	97	58	36	16	41
Scheme capital expenditure	13,904	18,092	23,930	27,192	28,866
Loans & Advances	807	369	621	114	243
Rate of growth of capital expenditure (in per cent)	46.07	29.63	32.04	13.53	6.24
Rate of growth of establishment and committed capital expenditure (in per cent)	4.30	(-) 40.21	(-) 37.93	(-) 55.56	156.25
Rate of growth of scheme capital expenditure (in per cent)	46.48	30.12	32.27	13.63	6.16
Capital expenditure as a percentage of GSDP at current prices (in per cent)	4.42	5.29	6.49	6.39	5.93

(Source: Finance Accounts of the respective years)

Out of total capital expenditure of ₹ 28,907 crore during 2017-18, State Government made an investment of ₹ 7,120.82 crore in Public Sector Undertakings (PSUs) and Co-operative Societies, of which ₹ 6,931.11 crore was invested in project of Bihar State Power (Holding) Company Limited. Other major areas included a spending of ₹ 6,388 crore on rural development programmes, ₹ 5,373 crore on roads and bridges, ₹ 1,764 crore on water supply and sanitation, ₹ 1,665 crore on public works and ₹ 1,519 crore on education, sports, art and culture.

Capital expenditure relative to GSDP of the State was higher at 5.93 *per cent* as compared to the neighboring states of Madhya Pradesh (4.37 *per cent*), Uttar Pradesh (2.84 *per cent*) Jharkhand (4.68 *per cent*) and Chhattisgarh (3.43 *per cent*).

### 1.3.4 Committed expenditure

Committed expenditure of the Government under revenue head mainly consists of expenditure on salaries and wages (₹ 17,778.74 crore), pensions (₹ 14,293.48 crore), interest payments (₹ 9,053.78 crore) and subsidies (₹ 5,023.06 crore). Total committed expenditure (₹ 46,149.06 crore) constitutes a major component of revenue expenditure and consumed 69.22 *per cent* of the establishment and committed revenue expenditure (₹ 66, 673 crore). **Table 1.22** presents the trends under the committed expenditure during 2013-18.

**Table 1.22: Trends in components of committed expenditure**

(₹ in crore)

Sl. No.	Components of committed expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	
						BE	Actuals
1	Salaries and wages of which	14,036.67 (20.37)	14,607.44 (18.63)	14,923.73 (15.52)	15,784.04 (14.95)	18,656.93	17,778.74 (15.14)
1(a)	Establishment and committed	13,315.36	13,910.31	14,307.22	15,106.13	18,009.89	16,948.39
1(b)	Scheme	721.31	697.13	616.51	677.91	647.04	830.35
2	Interest payments	5,459.04 (7.92)	6,128.75 (7.82)	7,097.69 (7.38)	8,190.70 (7.76)	9,591.35	9,053.78 (7.71)
3	Expenditure on pensions	9,481.73 (13.76)	11,344.50 (14.47)	11,830.46 (12.31)	12,514.52 (11.85)	19,877.63	14,293.48 (12.17)
4	Subsidies	1,464.38 (2.12)	4,628.36 (5.90)	9,010.45 (9.37)	8,757.44 (8.29)	6,628.75	5,023.06 (4.27)
5	Total committed expenditure	30,441.82 (44.17)	36,709.05 (46.81)	42,862.33 (44.59)	45,246.70 (42.85)	54,754.66	46,149.06 (39.29)

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

(Source: Finance Accounts of the respective years and Budget Document for the year 2017-18)

#### 1.3.4.1 National Pension System

State Government employees recruited on or after 1 September 2005 are covered under the National Pension System (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 to be maintained by the Government of Bihar (GoB) till regular arrangement of Centralized 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.

Scrutiny of VLC data revealed that during 2017-18, the contribution toward NPS was ₹ 934.94 crore and the Government deposited ₹ 937.34 crore to NSDL which includes

₹ 2.34 crore of the previous year. Against the total contribution of ₹ 3,891.21 crore for the period 2005-06 to 2017-18, only ₹ 3,762.93 crore was transferred to NSDL, leaving balance of ₹ 128.28 crore (₹ 41.32 crore and ₹ 86.96 crore under the Major heads 8011 and 8342 respectively). Thus, the current liability stands deferred to future years.

The NPS accounts of State Government employees are related to two periods, first from 01.09.2005 to 31.03.2010 and second from 01.04.2010 onwards. During first period, the NPS accounts of the employees were not opened with NSDL rather the State Government enforced Contributory Pension Scheme (CPS) in which the accounts of employees were to be maintained by Provident Fund Directorate (PFD), Bihar (a unit of Finance Department). During second period i.e. from 01.04.2010 onwards, the NPS accounts of the employees (joined service from 01.09.2005 onwards) were opened by the State Government in NSDL and apart from regular subscription from 01.04.2010, legacy data and amount related to first period were also to be transferred to NSDL. Further, though the Finance Department has stated (December 2018) that legacy fund related to first period has been transferred wholly to NSDL, yet, on being asked the same thing from PFD, which was responsible for maintenance of those accounts, it was replied (March 2019) that mapping for transfer of CPS amounts (laying in treasuries) into NPS accounts would take two months and final reply in this regard would be provided by 31.08.2019. As such, reply given by the department (December 2018) in this regard was not acceptable.

As per GoB order no. 16 dated 06.01.2016, interest should be paid by GoB on total contributions at the GPF rate till the amount is transferred to NSDL or 31 March 2016, whichever is earlier. Scrutiny of records of Finance department revealed that interest on contributions hasn't been computed by the GoB till August 2017. The notional liabilities of ₹ 34.24 crore has been created by the Government due to non-transfer of fund of ₹ 70.01 crore for the period 01.09.2005 to 31.03.2010. Besides, as per finance accounts, interest under the relevant head 2049-03-117-0001 hasn't been paid by the GoB till the end of the year 2017-18. Non-computation of interest on accumulated fund of NPS have resulted in non-payment of interest denying Government employees of their right to appreciation of their NPS fund.

Under above circumstances, whether NPS accounts in respect of all employees who joined service on or after 01.09.2005 were opened and whether the amount deducted on this account from their salaries were properly transferred into individual NPS accounts were yet to be replied properly by the State Government. As such, there was no mechanism to capture details in the NPS system during 1 September 2005 to 31 March 2010. Thus, the State Government has incorrectly used the funds that belongs to its employees, leading to a 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 initiate action immediately to ensure that employees recruited on or after 1 September 2005 are fully covered under the National Pension System from the date of their recruitment. This is to be done by ensuring that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

### 1.3.5 Quality of expenditure

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

### 1.3.5.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2017-18 are analysed in **table 1.23**.

**Table 1.23: Fiscal priority of the state during 2013-14 and 2017-18**

(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 average 2013-14	14.70	66.50	28.9	37.60	13.60	17.20	4.50
Bihar's Average 2013-14	24.37	69.77	33.2	36.56	18.12	19.47	3.33
General category state average 2017-18	16.10	67.90	29.6	36.70	14.40	15.50	4.90
Bihar's average 2017-18	27.02	72.56	34.6	37.97	21.94	18.85	4.69
AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Service Expenditure, ESE: Economic Service Expenditure CE: Capital Expenditure # DE includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.							

(Source: Finance Accounts of the respective years)

As evident from the table, the ratio of development expenditure, social services expenditure, capital expenditure and education services to aggregate expenditure was higher than the average for the General Category States. However, the share of education in aggregate expenditure dropped in 2017-18 over the four year period, while the share of health to aggregate expenditure is less than the average for General category states.

### 1.3.5.2 Efficiency of expenditure

Details of Capital and Revenue expenditure on maintenance of social and economic services are given in **table 1.24** below:

**Table 1.24: Efficiency of expenditure in selected social and economic services**

(in per cent)

Social/Economic infrastructure	2016-17		2017-18	
	Ratio of CE to TE	Share of S and W <sup>6</sup> in RE	Ratio of CE to TE	Share of S and W in RE
General Education	3.38	22.59	4.99	22.00
Health and Family Welfare	15.85	48.34	9.14	46.86
Water Supply, Sanitation, Housing and Urban Development	15.05	3.12	25.40	4.55
<b>Total (SS)</b>	<b>8.42</b>	<b>21.75</b>	<b>9.74</b>	<b>22.00</b>
Agriculture and Allied Activities	5.30	22.71	5.18	16.27
Irrigation and Flood Control	63.14	56.91	67.20	51.20
Power and Energy	42.71	0.00	61.69	0.00
Transport	75.81	12.98	79.40	19.05
<b>Total (ES)</b>	<b>50.85</b>	<b>10.51</b>	<b>58.83</b>	<b>14.32</b>
<b>Total (SS+ES)</b>	<b>26.87</b>	<b>18.46</b>	<b>29.59</b>	<b>20.18</b>

(Source: Finance Accounts of the respective years)

<sup>6</sup> Salaries and Wages

## 1.4 Government expenditure and investments

### 1.4.1 Financial results of irrigation works

The 13<sup>th</sup> and 14<sup>th</sup> Finance Commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The status of irrigation projects in the State for the period 2013-18 is depicted in **table 1.25**.

**Table 1.25: Cost recovery position of irrigation projects**

Year	Revenue expenditure	Revenue receipts	Cost recovery assessment of 13 <sup>th</sup> FC (2010-15)/14 <sup>th</sup> FC (2015-20)	Revenue receipts to revenue expenditure	Gap in cost recovery
	₹ in crore		in per cent		
2013-14	724.69	23.52	60	3	57
2014-15	680.96	21.34	75	3	72
2015-16	846.14	31.11	35	4	31
2016-17	680.98	28.23	35	4	31
2017-18	792.06	44.70	35	6	29

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

The gap in cost recovery (29 per cent) is more than that of neighboring States Madhya Pradesh (-47 per cent), Uttar Pradesh (21 per cent) and Chhattisgarh (-76 per cent) indicating that the State has a long way to go.

### 1.4.2 Incomplete projects

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The details of incomplete projects as given in the Finance Accounts are summarised below in **table 1.26**.

**Table 1.26: Department-wise profile of incomplete projects as on 31 March 2018**  
(₹ in crore)

Department	No. of incomplete projects	Estimated cost	Progressive expenditure upto March 2018
Water resources	13	59.51	10.86
Public health engineering	62	533.01	326.72
Road construction	25	781.76	334.21
Building construction	15	385.69	178.18
Local area engineering organisation	7	9.87	6.29
Rural work	2	3.26	1.38
National highways	3	46.54	34.57
<b>Total</b>	<b>127</b>	<b>1,819.64</b>	<b>892.21</b>

(Source: Finance Accounts of the year 2017-18)

Out of the above 127 projects due for completion during 2011-12 to 2017-18, costs were revised (overall increase by 73.33 per cent) for three projects<sup>7</sup> only. The details are presented in *Appendix IX* of Finance Accounts Vol-II. Since the details of the remaining 124 projects with estimated cost of ₹ 1,798.64 crore were not furnished by the departments, their revised cost was not exhibited in the Finance Accounts and was thus not ascertainable.

<sup>7</sup> One in Water Resources Department, one in Public Health Engineering Department and one in Road Construction Department.



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

### 1.4.3 Returns on investments

The position of return on investments<sup>8</sup> during 2013-18 is given in **table 1.27**

**Table 1.27: Returns on investment**

Investment/Return/Cost of Borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Investment at the end of the year (₹ in crore)	2,867.18	7,068.79	9,940.24	15,916.47	23,037.29
Dividend/Interest received (₹ in crore)	2.53	2.58	14.84	3.73	1.34
Dividend/Interest received ( <i>per cent</i> )	0.09	0.04	0.15	0.02	0.01
Average rate of interest <sup>9</sup> on Government borrowing ( <i>per cent</i> )	6.68	6.59	6.58	6.42	6.13
Difference between interest rate on market borrowings and rate of return on investments ( <i>per cent</i> )	6.19	6.15	5.94	5.88	5.82
Notional loss due to difference between interest rate of market borrowings and rate of return on investments (₹ in crore)	177.48	434.73	590.45	935.89	1,340.77

(Source: Finance Accounts of the respective years)

Over the past five years, the State Government has incurred a notional loss of ₹ 3,479.32 crore on return on investment in various entities on account of difference between the Government's borrowing cost and the return on investment.

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 ₹ 7,120.82 crore in the form of equity to three PSUs and co-operative institutions during 2017-18 as given in **table 1.28**.

**Table 1.28: Investment made by the state government during 2017-18**

(₹ in crore)

Sl. No.	Name of Concern	Amount invested during the year	Remarks
1.	Bihar state minority finance corporation limited	100.00	The accounts were finalised up to 2012-13.
2.	Bihar state power (holding) company limited	6,931.11	The accounts were finalised up to 2016-17.
3.	Bihar state mining corporation limited	20.00	Not available
4.	Other co-operatives	69.71	Not available.
<b>Total</b>		<b>7,120.82</b>	

(Source: Finance Accounts of the year 2017-18)

<sup>8</sup> In Statutory Corporations, Government Companies, Co-operative Societies and Banks.

<sup>9</sup> Average rate of interest= Interest Payment/[(Amount of previous year's fiscal liabilities + current year's fiscal liabilities)/2]\*100.

State Government has not formulated any Dividend policy of PSUs as on 31 March 2018. As per Finance Accounts, only two companies have contributed dividend i.e., Bihar Rajya Pul Nirman Nigam Limited (₹ 1.05 crore) and Credit Co-operatives (₹ 0.29 crore).

Since the possibility of returns on equity or loans are non-existent and gives an incorrect representation of the assets of the State Government, such budgetary support to government companies/PSUs/Co-operatives should be entirely by way of grants-in-aid.

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

#### 1.4.4 Loans and advances by the state government

In addition to investments in co-operative societies, corporations and companies, government has also been providing loans and advances to many of these institutions/organisations. Details are given in **table 1.29**.

**Table 1.29: Outstanding loans and advances and interest in arrears during 2013-18**

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Opening balance of loans and advances	20,587.01	21,379.35	20,255.00	20,857.73	20,948.29
Amounts advanced during the year	807.38	368.71	621.23	113.87	242.78
Amounts repaid during the year	15.03	1,493.06	18.50	23.31	21.89
<b>Closing balance of loans and advances</b>	<b>21,379.36</b>	<b>20,255.00</b>	<b>20,857.73</b>	<b>20,948.29</b>	<b>21,169.18</b>
Interest in arrears	3,017.55	3,017.55	5,478.14	6,652.60	7,823.47
Interest in arrears as <i>per cent</i> of outstanding loans and advances	14.11	14.90	26.26	31.76	36.96

(Source: Finance Accounts of the respective years)

- (i) The interest in arrears on these loans and advances has increased over the years and was ₹ 7,823.47 crore as of 31 March 2018.

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 1.30**.

**Table 1.30: Summary of repayments in arrears from loanee entities****(₹ in crore)**

Loanee Entity	Amount of arrears as on 31 March 2018*			Earliest period to which arrears relate*	Total loans outstanding against the entity on 31 March 2018
	Principal	Interest	Total		
Municipalities/Municipal councils/Municipal corporations	19.54	63.40	82.94	2001-02	386.85
Government companies	2,650.83	2,376.87	5,027.70	2001-02	5,411.64
Co-operative societies/ Co-operative corporations/ Banks	672.12	547.03	1,219.15	2001-02	1,102.72
Panchayati raj institutions	17.47	23.54	41.01	2001-02	57.63
Statutory corporations	3,525.95	4,394.99	7,920.94	2001-02	13,376.82
Others	208.50	417.64	626.14	2001-02	615.00
<b>Total</b>	<b>7,094.41</b>	<b>7,823.47</b>	<b>14,917.88</b>		<b>20,950.66</b>

\*An amount of ₹ 3446.27 crore (principal ₹ 1522.50 crore and interest ₹ 1923.77 crore) relating to arrears upto 2000-01 has not been included as details of the same is not available

(Source: Finance Accounts of the year 2017-18)

**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 even paid interest for the past several years.

## 1.5 Assets and liabilities

### 1.5.1 Growth and composition of assets and liabilities

While the Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, these can be derived from the accounting of financial liabilities and assets created out of expenditure incurred. **Appendix 1.6** gives an abstract of such liabilities and assets, as on 31 March 2018, compared with the corresponding position as on 31 March 2017. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, and receipts from public accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

### 1.5.2 Transactions under reserve funds

As per the finance accounts, the state government has six reserve funds<sup>10</sup> as shown in **table 1.31** below:

<sup>10</sup> State disaster response fund, sinking fund, famine relief fund, development and welfare funds, general and other reserve funds and depreciation/renewal reserve funds.

**Table 1.31: Details of transactions under reserve funds****(₹ in crore)**

Sl. No.	Head of Accounts	Opening balance as on 1 April 2017	Receipts during 2017-18	Disbursements during 2017-18	Closing balance as on 31 March 2018
(a) Reserve funds bearing interest					
1	8121-General and other reserve funds (SDRF)	696.39	721.32	1,417.71	0.00
(b) Reserve funds not bearing interest					
1	8222-Sinking fund	0.00	693.61	693.61	0.00 <sup>11</sup>
<b>Total</b>		<b>696.39</b>	<b>1,414.93</b>	<b>2,111.32</b>	<b>0.00</b>

*(Source: Finance Accounts of the year 2017-18)*

There were no transactions under four reserve funds viz., depreciation/ renewal reserve funds, famine relief fund, development and welfare funds, general and other reserve funds for the past 17 to 18 years.

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

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

#### **1.5.2.1 Sinking Fund**

The 12<sup>th</sup> 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 loans, however, from 2014-15, it was to be utilised for redemption of the outstanding liabilities of the government. The closing balance of the fund as on 31 March 2018 was ₹ 4,111.24 crore.

#### **1.5.2.2 State Disaster Response Fund (SDRF)**

As per recommendations of the 13<sup>th</sup> Finance Commission, the state government commenced operation of the state disaster response fund in 2010-11. The scheme also stipulates that accretions to the Fund together with the income earned on investment of the fund should 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 2017 was ₹ 696.39 crore. During the year, ₹ 721.32 crore (Centre: ₹ 592.07 crore and State: ₹ 129.25 crore) was received and an expenditure of

<sup>11</sup>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 2018 was ₹ 4,111.24 crore.

₹ 1,417.71 crore was incurred on natural calamities leaving a balance of six thousand in the fund as on 31 March 2018. Further, the interest of ₹ 57.45 crore for the year 2017-18 (at the rate applicable to overdrafts as per RBI guidelines) had not been paid by the State Government. Consequently, the revenue surplus of the state government has been overstated and the fiscal deficit has been understated to this extent as discussed in *Paragraph 3.14*.

**Recommendation:** *The Finance Department should have invested the balances of the SDRF in interest earning deposits as envisaged in the guidelines.*

### 1.5.3 Guarantees

#### Guarantee redemption fund

The state government has not created a guarantee redemption fund in terms of the recommendations of the 12<sup>th</sup> Finance Commission or framed any rules for fixing a ceiling on guarantees. The state government failed to make minimum annual contributions of ₹ 24.33 crore (0.5 per cent of outstanding guarantees of ₹ 4,865.07 crore at the beginning of the year 2017-18) in terms of the guidelines.

The status of guarantees for the last five years, as depicted in Statement 9 of the Finance Accounts, is given in **table 1.32**.

**Table 1.32: Guarantees given by the government**

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Maximum amount guaranteed	2,586.84	5,314.84	9,396.62	13,053.04	20,234.10
Total revenue receipts	68,919	78,417	96,123	1,05,585	1,17,446.74
Outstanding amount (principal) of guarantees at the end of the year	1,090.23	2,000.90	4,720.78	4,459.58	5,174.49
Percentage of maximum amount guaranteed to total revenue receipts	3.75	6.78	9.78	12.36	17.23

(Source: Finance Accounts of the respective years)

The composition of the maximum amount guaranteed was towards: power (₹ 12,166.91 crore), co-operatives (₹ 1,268.84 crore), road and transport (₹ 2,000.00 crore), state financial corporation (₹ 183.57 crore), urban development and housing (₹ 90.00 crore), other infrastructure (₹ 33.76 crore), irrigation (₹ 4.93 crore) and others (₹ 4,486.09 crore).

In order to enable PSUs to obtain financial assistance from banks and financial institutions, 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 government of Bihar 7498 dated 5<sup>th</sup> of July, 1974 the PSUs are liable to pay the 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. The government of Bihar also did not claim guarantee fee from the PSUs. There were eight PSUs against which accumulated/outstanding guarantee was ₹ 7,030.00 crore as on 31 March 2018. Seven PSUs<sup>12</sup> did not pay any guarantee fee in respect of outstanding guarantee as on 31.03.2018. However, guarantee fee amounting to ₹ 2.38 crore (out of ₹ 3.13 crore) was received from only one company (Bihar state food and civil supplies corporation) in 2017-18.

<sup>12</sup> Bihar State Backward Classes Finance and Development Corporation, Bihar State Minorities Finance Corporation Ltd., Bihar State Power Generation Company Ltd., Bihar State Power Transmission Company Ltd., North Bihar Power Distribution Company Ltd., South Bihar Power Distribution Company Ltd. and Bihar State Warehousing Corporation

## 1.6 Debt management

### 1.6.1 Net funds available on account of public debt and public account liabilities

Details of net funds available on account of public debt and public account liabilities during 2013-18 are given in **table 1.33**.

**Table 1.33: Net funds available on account of public debt and public account liabilities**  
(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Receipts under public debt and public account liabilities <sup>13</sup>	30,249	41,188	56,030	72,845	59,412
Repayments (principal and interest) under public debt and other liabilities	25,272	35,200	45,606	58,892	50,411
Net funds <sup>14</sup> available	4,977	5,988	10,424	13,953	9,001
Percentage of net funds available to receipts under public debt	16.45	14.54	18.60	19.15	15.15

(Source: Finance Accounts for the respective years)

Since 80 to 85 per cent of the borrowed funds were utilised for repayment of borrowings and interest thereon which implies that the State was spending less on developmental activities. The percentage of net funds available to receipts under public debts during 2017-18 was 15.15 per cent compared to 17.27 per cent in Uttar Pradesh, 13.37 per cent in Madhya Pradesh, 22.24 per cent in Jharkhand and 35.01 per cent in Chhattisgarh.

### 1.6.2 Debt sustainability

Debt sustainability indicates the ability of the State to service its debts in future. **Table 1.34** presents indicators of debt sustainability for the period of five years beginning from 2013-14.

**Table 1.34: Debt sustainability: indicators and trends**

(₹ in crore)

Indicators of Debt Sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Net availability of borrowed funds	4,977	5,988	10,424	13,953	9001.49
Burden of interest payments (interest payment/revenue receipt ratio)	10	10	8	8	8
Revenue receipts	68,919	78,417	96,123	1,05,585	1,17,447
Outstanding debt*	86,939	99,056	1,16,578	1,38,722	1,56,777
Rate of growth of outstanding debt (in per cent)	13.64	13.94	17.69	19.00	13.02
Outstanding debt (fiscal liabilities)/ GSDP (in per cent)	27.42	28.88	31.55	32.57	32.15
Interest payments	5,459	6,129	7,098	8,191	9,054
Average interest rate of outstanding debt#	6.68	6.59	6.58	6.42	6.13

\* including UDAY (₹ 2,331.78 crore)

# Formula in Appendix 1.7

(Source: Finance Accounts of the respective years)

<sup>13</sup> Small Savings, Provident Fund etc. (₹ 1,844.09 cr), Reserve Funds bearing interest (₹ 721.32 cr), Reserve Funds not-bearing interest (₹ 693.61 cr), Deposits bearing interest (₹ 934.94 cr) and Deposits not-bearing interest (₹ 42,049.07 cr)

<sup>14</sup> Net availability of borrowed funds=Total receipts under Public Debt and other liabilities-(repayment of Public Debt and other liabilities +interest payments under Non-plan MH2049)

### 1.6.3 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, so they can supply adequate power at affordable rates.

Under the Scheme, State was to take over 75 per cent of the DISCOM debt (₹ 3,109.05 crore) as on 30 September, 2015 (50 per cent in FY 2015-16 and 25 per cent in FY 2016-17) by issuing Non-SLR Bonds<sup>15</sup> 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<sup>16</sup>.

Provisional accounts of DISCOMs for the year 2017-18 revealed that the return on capital employed of both the DISCOMs was yielding negative return and the same was (-) 24.06 per cent (SBPDCL) and (-) 8.41 per cent (NBPDCCL). Further, as on 31 March 2018, ₹ 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 companies are still having operational losses.

The break-up of the financial package to the DISCOMs is shown in **table 1.35**.

**Table 1.35: 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
<b>Total</b>		<b>2,331.78</b>

The State Government has paid an interest of ₹ 191.36 crore in 2017-18 on the bonds issued under UDAY scheme.

**Recommendation:** The government should focus to constrain its interest payment to make achieving the budgeted fiscal deficit target.

<sup>15</sup> Statutory liquidity ratio (SLR) denotes the reserves that commercial banks are required to maintain in the form of cash, gold reserves and government approved securities before providing credit to the customers.

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

**CHAPTER-II**  
**FINANCIAL MANAGEMENT AND**  
**BUDGETARY CONTROL**





## 2.1 Introduction

This Chapter examines the budgetary control, expenditure controls and its accounting there on. 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 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 current year.

The summarised position of actual expenditure during 2017-18 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 2017-18**

(₹ in crore)

Nature of Expenditure		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March 2018	Percentage of savings surrendered by 31 March 2018 (Col.7/ Col.6*100)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Voted</b>	I-Revenue	1,12,120.58	19,881.35	1,32,001.93	96,719.52	35,282.41	24,222.99	14,058.24	68.65
	II-Capital	32,195.84	7,155.78	39,351.62	29,301.38	10,050.24	9,964.91	4,723.61	99.15
	III-Loans and Advances	489.75	178.14	667.89	242.78	425.11	320.44	198.50	75.38
<b>Total Voted</b>	<b>1,44,806.17</b>	<b>27,215.27</b>	<b>1,72,021.44</b>	<b>1,26,263.68</b>	<b>45,757.76</b>	<b>34,508.34</b>	<b>18,980.35</b>	<b>75.42</b>	
<b>Charged</b>	IV-Revenue	10,482.25	42.99	10,525.24	10,030.07	495.18	59.37	59.23	11.99
	V-Capital	0	0	0	0	0	0	0	0
	VI-Public Debt-Repayment	4,797.28	0	4,797.28	4,653.56	143.72	2.93	2.93	2.04
<b>Total Charged</b>	<b>15,279.53</b>	<b>42.99</b>	<b>15,322.52</b>	<b>14,683.63</b>	<b>638.90</b>	<b>62.30</b>	<b>62.16</b>	<b>9.75</b>	
<b>Grand Total</b>	<b>1,60,085.70</b>	<b>27,258.26</b>	<b>1,87,343.96</b>	<b>1,40,947.31</b>	<b>46,396.66</b>	<b>34,570.64</b>	<b>19,042.51</b>	<b>74.51</b>	

Note: The expenditure includes recoveries/refund of revenue expenditure amounting to ₹ 4,125.87 crore and recoveries of capital expenditure amounting to ₹ 394.43 crore adjusted as reduction of expenditure.

(Source: Appropriation Accounts for the year 2017-18).

As evident from the table above, the incurred expenditure was ₹ 1,40,947.31 crore only against the total provisions of ₹ 1,87,343.96 crore. This shows that the Supplementary provision of ₹ 27,258.26 crore was avoidable since the expenditure did not even reach the level of original provision (₹ 1,60,085.70 crore). Cases of supplementary that proved unnecessary are discussed in *paragraph 2.3.3*. Overall savings of ₹ 46,396.66 crore resulted

from savings of ₹ 35,777.59 crore in 46 Grants and eight Appropriations under Revenue section and savings of ₹ 10,619.07 crore in 32 Grants under Capital section including seven Grants under Loans and Advances and one Grant under Public Debt Repayments. Out of overall savings, reason of savings of ₹ 13,368.56 crore has not been intimated.

The total savings was 25 per cent of total Grants/ Appropriation. Out of total savings of ₹ 46,396.66 crore, only 75 per cent was surrendered (₹ 34,570.64 crore) during the year resulting in non-surrender of saving aggregating ₹ 11,826.02 crore (25 per cent of total savings). Further, ₹ 19,042.51 crore (55 per cent of total surrenders) was surrendered on the last working day of March 2018, 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 32 cases of savings relating to 27 Grants/Appropriations, each exceeding ₹ 100 crore and above, amounting to ₹ 36,449.27 crore (31 per cent) of total provisions (₹ 1,16,130.14 crore) as detailed in *Appendix 2.1*.

Significant savings of ₹ 1,000 crore and above and more than 20 per cent of total provisions, occurred in 11 Grants aggregating ₹ 30,899.89 crore (33 per cent of total provision of ₹ 93,933.33 crore) as indicated in *table 2.2*.

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

(₹ in crore)

Sl. No.	Number and Name of grant/ Appropriation	Original provision	Supplementary provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>(A) REVENUE</b>							
1	1-Agriculture Department	2,614.74	191.12	2,805.86	1,655.14	1,150.72	41.01
2	15- Pension	19,866.79	0.05	19,866.84	14,296.82	5,570.02	28.04
3	18- Food and Consumer Protection Department	1,641.90	777.74	2,419.64	1,211.48	1,208.16	49.93
4	21-Education Department	24,318.98	7,126.10	31,445.08	23,741.87	7,703.21	24.50
5	35-Planning and Development Department	1,386.42	4.93	1,391.35	361.00	1,030.35	74.05
6	39-Disaster Management Department	552.00	3,410.58	3,962.58	2,599.87	1,362.71	34.39
7	42-Rural Development Department	9,664.48	705.08	10,369.56	5,203.18	5,166.38	49.82
8	48- Urban Development and Housing Department	4,335.01	712.92	5,047.93	3,236.04	1,811.89	35.89

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)
9	51-Social Welfare Department	5,846.24	2,386.54	8,232.78	6,090.58	2,142.20	26.02
<b>Total Revenue</b>		<b>70,226.56</b>	<b>15,315.06</b>	<b>85,541.62</b>	<b>58,395.98</b>	<b>27,145.64</b>	<b>31.73</b>
<b>(B) CAPITAL</b>							
10	3-Building Construction Department	3,405.67	1,032.05	4,437.72	2,088.91	2,348.81	52.93
11	49-Water Resources Department	2,793.54	1,160.45	3,953.99	2,548.55	1,405.44	35.54
<b>Total Capital</b>		<b>6,199.21</b>	<b>2,192.50</b>	<b>8,391.71</b>	<b>4,637.46</b>	<b>3,754.25</b>	<b>44.74</b>
<b>Grand Total (A+B)</b>		<b>76,425.77</b>	<b>17,507.56</b>	<b>93,933.33</b>	<b>63,033.44</b>	<b>30,899.89</b>	<b>32.90</b>

(Source: Appropriation Accounts for the year 2017-18).

Further, scrutiny of savings under 35 Grants has been made after deducting the savings against budget allocation for salary and establishment reveals that, out of total allocation for schemes and capital heads (₹ 56,464.23 crore), an expenditure of ₹ 36,359.18 crore was incurred resulting in savings of ₹ 20,105.05 crore (36 per cent of total allocation). Reasons of savings have not been intimated.

Thus, the departments failed to fully utilised the budget allocation for socio-economic development and creation of assets of the State.

Further, significant variations (20 per cent and above in each case) between the total grant or appropriation and expenditure incurred leading to a savings of ₹ 11,046.78 crore under nine Grants/ Appropriations, the reasons for which have not been appropriately explained in the Appropriation Accounts.

**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

In 27 cases involving 25 Grants, there were persistent savings (₹ 100 crore and above) of ₹ 24,318.74 crore and above during each of the last five years (ranging between ₹ 100.34 crore and ₹ 8,534.72 crore) as detailed in *Appendix 2.2*.

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

### 2.3.3 Unnecessary supplementary provision

During 2017-18, in 42 cases (38 Grants/Appropriations) supplementary provisions amounting to ₹ 16,290.56 crore (₹ 10 lakh or more in each case) proved unnecessary as the expenditure (₹ 90,484.28 crore) was not even up to the level of the original provision (₹ 1,08,361.54 crore) as detailed in *Appendix 2.3*.

### 2.3.4 Excessive / Unnecessary Re-appropriation of funds

Re-appropriation of ₹ 216.50 crore under 27 Grants/Appropriations involving 83 detailed heads, proved unnecessary as the final savings were ₹ 413.49 crore (**Appendix 2.4**). It was also seen that ₹ 263.94 crore provided through Re-appropriation in 14 Grants/Appropriations involving 22 detailed heads, proved excessive in view of savings of ₹ 106.70 crore (**Appendix 2.5**). This indicated injudicious Re-appropriation without assessing actual requirements.

Further, there was excess expenditure of ₹ 12.16 crore in eight cases, which can partly be attributed to ₹ 90.27 crore being injudiciously withdrawn through Re-appropriations and surrender of ₹ 350.35 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	2015-00-109-0002- Election of Zila Parishad/ Panchayat Samities/ Gram Panchayats	16.55	2.21	1.53	14.34	1.53
2.	20	2210-05-105-0013- Pharmacy Training	3.09	0.50	0.61	1.99	0.01
3.	40	2029-00-104-0001- Expenditure of Revenue Administration	644.21	1.20	217.55	426.66	1.20
4.	48	2015-00-109-0001- Election of Municipal corporations, Municipal Council and Nagar Panchayats	40.00	9.99	19.68	10.43	0.10
5.		2215-01-192-0101- Grant-in Aid to Municipal Councils for supply of Drinking Water	35.00	8.75	0.00	28.25	2.00
6.		2215-01-193-0101- Grants-in-Aid to Nagar Panchayats for Supply of Drinking Water	35.00	8.75	0.00	28.96	2.71
7.		2215-02-192-0102- Grants-in-Aid to Local Bodies for sewerage and Drainage for Urban	30.00	7.50	0.00	24.14	1.64
8.		2217-80-193-0005- Grants- in -Aid to Nagar Panchayats in the Light of recommendation of State Finance Commission	263.00	51.37	110.98	103.62	2.97
<b>Total</b>			<b>1,066.85</b>	<b>90.27</b>	<b>350.35</b>	<b>638.39</b>	<b>12.16</b>

(Source: Grants Audit Register & Detailed Appropriation Accounts for the year 2017-18)

Similarly, insufficient withdrawal of fund through Re-appropriations (₹ 444.11 crore) in 50 cases under 23 Grants resulted in savings of ₹ 1,409.63 crore as shown in **Appendix 2.6**.

**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 ₹ 21,037.49 crore in 125 cases under 34 Grants/ Appropriations, ₹ 14,186.70 crore (67.44 per cent) was surrendered (₹ five crore and more than 50 per cent of the total provision) as detailed in **Appendix 2.7**. Further, there was cent per cent surrender of funds (₹ 3,591.68 crore) in 189 head of accounts under 35 Grants/ Appropriations (**Appendix**

2.8). Such substantial surrenders indicated that either the budgeting was done without due prudence or that there were serious slippages in programme implementation.

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

### 2.3.6 Surrenders in excess of actual savings

Against savings of ₹ 13,160.22 crore, the amount surrendered was ₹ 13,919.05 crore (more than ₹ five crore in each case), resulting in excess surrender of ₹ 758.83 crore in 16 Departments as shown in **table 2.4**. Thus, an amount of ₹ 758.83 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 2017-18**

(₹ 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)
<b>Revenue- Voted</b>					
1	1-Agriculture Department	2,805.86	1,150.72	1,151.65	0.93
2	6-Election Department	100.53	5.42	7.27	1.85
3	16-Panchayati Raj Department	9,148.72	607.76	642.41	34.65
4	17-Commercial Tax Department	263.14	118.63	146.88	28.25
5	30-Minorities Welfare Department	297.97	209.43	213.05	3.62
6	33-General Administration Department	550.02	166.51	166.74	0.23
7	42-Rural Development Department	10,369.57	5,166.39	5,169.04	2.65
8	43-Science and Technology Department	127.89	20.91	20.93	0.02
9	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,406.51	390.28	419.55	29.27
10	46-Tourism Department	93.61	26.97	27.12	0.15
11	48-Urban Development and Housing Department	5,047.93	1,811.89	1,827.26	15.37
<b>Total Revenue</b>		<b>30,211.75</b>	<b>9,674.91</b>	<b>9,791.9</b>	<b>116.99</b>
<b>Capital- Voted</b>					
12	3-Building Construction Department	4,437.72	2,348.80	2,350.46	1.66
13	10-Energy Department	7,286.20	130.74	727.50	596.76
14	35-Planning and Development Department	1,465.31	587.58	588.08	0.50
15	36-Public Health Engineering Department	1,809.69	46.10	46.22	0.12
16	41-Road Construction Department	5,940.99	372.09	414.89	42.80
<b>Total Capital</b>		<b>20,939.91</b>	<b>3,485.31</b>	<b>4,127.15</b>	<b>641.84</b>
<b>Grand Total</b>		<b>51,151.66</b>	<b>13,160.22</b>	<b>13,919.05</b>	<b>758.83</b>

(Source: Appropriation Accounts for the year 2017-18)

### 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 2017-18, though savings of ₹ 24,455.03 crore (₹ one crore or more and above 10 per cent of total provisions) occurred in 22 Major Heads under 18 Grants/Appropriations, ₹ 13,205.72 crore (54 per cent) was not surrendered by the spending departments as detailed in *Appendix 2.9*.

Besides, in 52 cases (in excess of ₹ 10 crore and 10 per cent of the total provisions) under 33 Grants/Appropriations, ₹ 14,637.93 crore (27.19 per cent) out of the total provision (₹ 53,829.43 crore) was surrendered on the last working day of the financial year as detailed in *Appendix 2.10*.

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

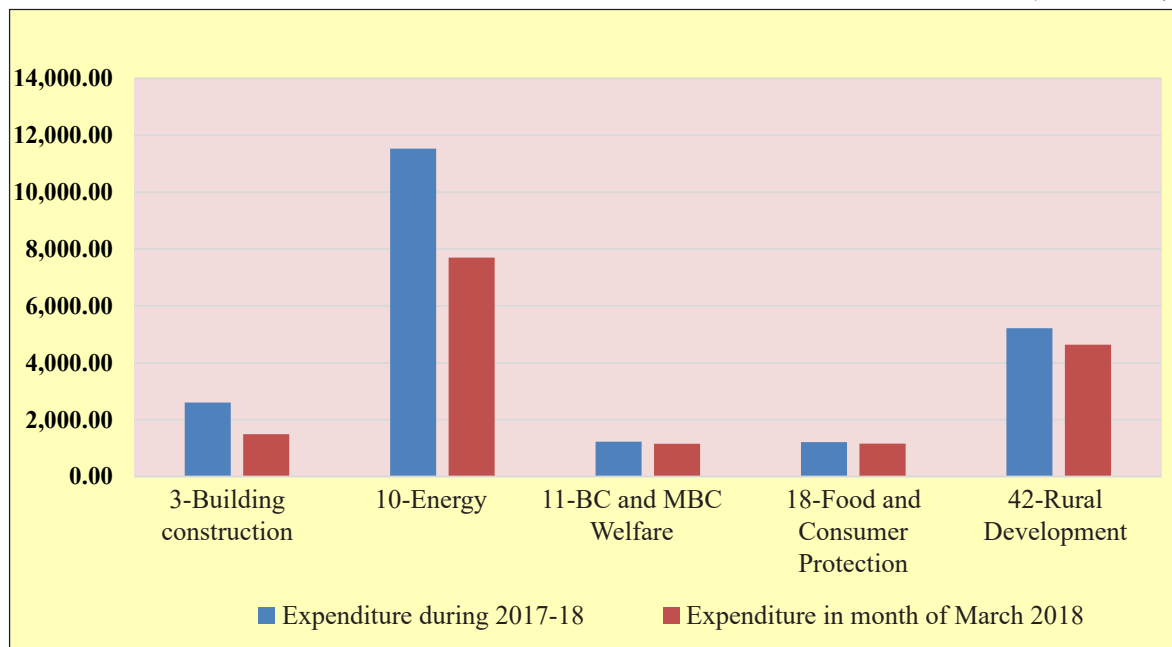
### 2.3.8 Rush of Expenditure

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 last quarter of the year and in the month of March 2018 reveals that, out of total expenditure of ₹ 25,196.70 crore under 18 departments, amount of ₹ 19,664.66 crore (78.04 per cent) was incurred during the last quarter, whereas ₹ 18,549.06 crore (73.62 per cent) was incurred in the month of March 2018 as detailed in *Appendix 2.11*. Further, Scrutiny of expenditure of ₹ 1,000 crore and above during March 2018 reveals that ₹ 16,137.87 crore (74.08 per cent) of total expenditure (₹ 21,785.43 crore) was made under five departments as depicted in **chart 2.1**.

**Chart 2.1: Rush of expenditure during 2017-18**

(₹ in crore)



(Source: Finance Accounts for the year 2017-18)

Thus, a substantial amount of expenditure was incurred by the department at the fag end of the year (though sufficient funds were available in original provision) indicates deficient financial management, lack of effective control and a tendency to utilised the budget at the fag end of the financial year.

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

## 2.4 Advances from Contingency Fund

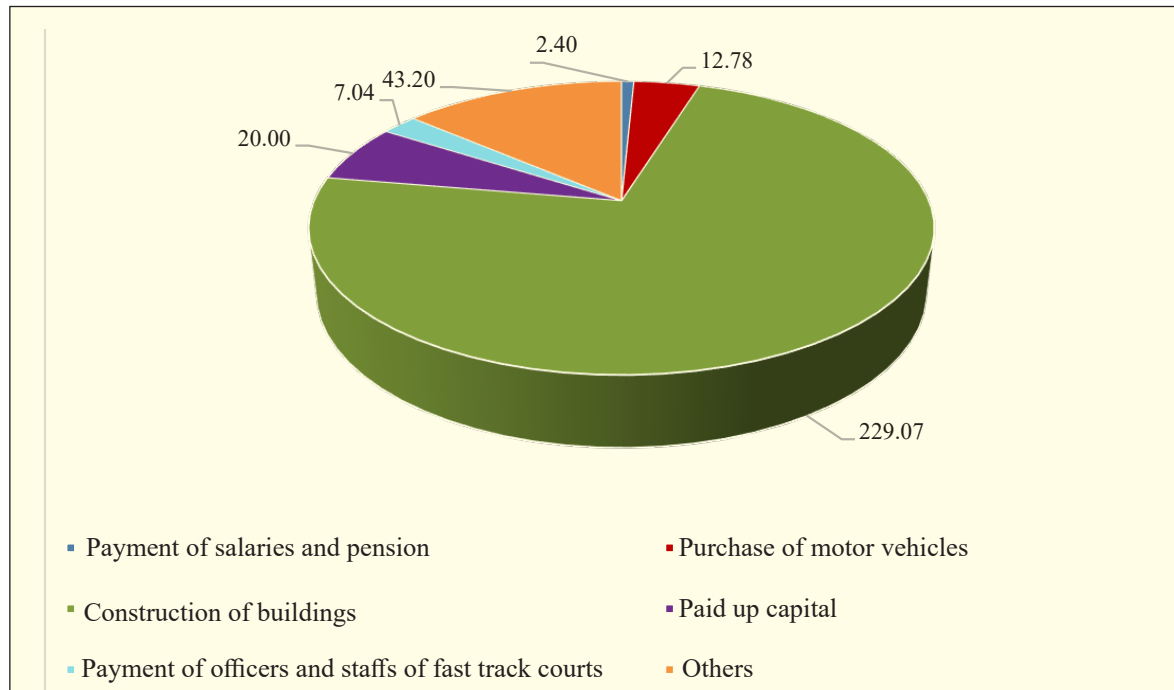
The Contingency Fund of the State was established under the Bihar Contingency Fund Act, 1950 in terms of the provisions of Articles 267 (2) and 283 (2) of the Constitution of India.

Through the Bihar Contingency Fund (Amendment) Act 2015, the State Government increased the corpus of the Contingency Fund from ₹ 350 crore to ₹ 6,403.42 crore, on temporary basis, for the period 1 April 2017 to 30 March 2018 for relief on natural calamities like drought and earthquake and to meet the State share of GoI sponsored projects for which budget provisions have not been made and expenditure is to be made immediately. Fifty *per cent* of the total amount so enhanced was to be used only for relief and rehabilitation measures due to natural calamities. In comparison, the corpus of the Contingency Fund of GoI has remained at ₹ 500 crore over the past 13 years. Contingency fund of the neighboring<sup>1</sup> states was also far less.

It was observed that the State Government made 126 withdrawals amounting to ₹ 4,949.21 crore from the Contingency Fund, out of which 35 withdrawals amounting to ₹ 314.49 crore (6.35 *per cent*) were made for foreseeable nature as depicted in **chart 2.2** and detailed in **Appendix 2.12**.

**Chart 2.2: Non-contingent expenditure from Contingency Fund**

(₹ in crore)



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

<sup>1</sup> Uttar Pradesh: ₹ 600 crore, Madhya Pradesh and Jharkhand: ₹ 500 crore each.



During audit of expenditure from Contingency Fund in Finance department revealed instances where expenditure were made for meeting Non- Contingent expenditure in violation of the provision of the Bihar Contingency Fund (Amendment) Act, 2015 as given below.

- (i) An amount of ₹ 20.00 crore paid to Bihar State Mines Development Corporation for investment as paid-up-capital despite an amount of ₹ 22.53 crore surrendered by Mines & Geology Department.
- (ii) Payment made to retired officials of Judicial cadre and staff of 68 fast track courts (FTCs) for the period February 2017 to July 2017 (6 months) amounting to ₹ 7.04 crore though the Fast Track Courts were created on recommendations of Eleventh Finance Commission and already in operation in Bihar.
- (iii) Motor vehicles (Safari Storm) amounting to ₹ 16.00 lakh was purchased on proposal of Administrative Rank Committee on 23/01/2017 without approval of Finance Minister.

Reply of Sl. No. (i) & (ii) is awaited (April 2019). In reply of Sl. No. (iii), office stated that due to late approval (February 2017) of purchase of vehicles by Administrative Rank Committee, provision could not be made in regular budget of 2017-18 as proposal for budget provision was sent to Finance Department in November 2016. So provision of ₹ 16.00 lakh was made from Contingency Fund.

Analysis of Contingency Fund revealed that it had been regularly enhanced<sup>2</sup> during the past five years on temporary basis, for relief on natural calamities and meeting the State share of GoI sponsored projects. However, the expenditure on natural calamities during the last five years ranged from 10.90 to 78.77 *per cent* of the funds drawn from the Contingency Fund as 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	2013-14	1,141.58	430.00	37.67
2	2014-15	1,875.84	204.52	10.90
3	2015-16	6,117.60	2,205.00	36.04
4	2016-17	4,416.63	1,524.42	34.52
5	2017-18	4,949.21	3,898.33	78.77

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

However, 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 has failed to comply with these Constitutional provisions and the Contingency Fund is being used as an imprest account.

**Recommendations:** The Finance Department should review the practice of such large annual increases in the Contingency Fund corpus and should also ensure that advances

<sup>2</sup> Raised to ₹ 1,800 crore in 2013-14, to ₹ 2,000 crore in 2014-15, to ₹ 4,827.41 crore in 2015-16 to ₹ 5,787.85 crore in 2016-17 and ₹ 6,403.42 crore in 2017-18.

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 of the year 2017-2018 revealed that, in 54 cases, an amount of ₹ 53.87 crore was drawn on AC bills during the period 2005-06 to 2015-16. Out of this, an amount of ₹ 10.08 crore was remitted after retention for periods ranging from 10 months to 10 years and four months (*Appendix 2.13*).

Further, in 23 cases, the entire amount of ₹ 4.93 crore drawn on AC bills during the period from 2002-03 to 2015-16 was remitted after retaining the funds for periods ranging from 11 months to 14 years (*Appendix 2.14*).

Reasons for unnecessary retention of fund were asked from concerned DDOs during 2017-18, their reply is still awaited (February 2019).

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

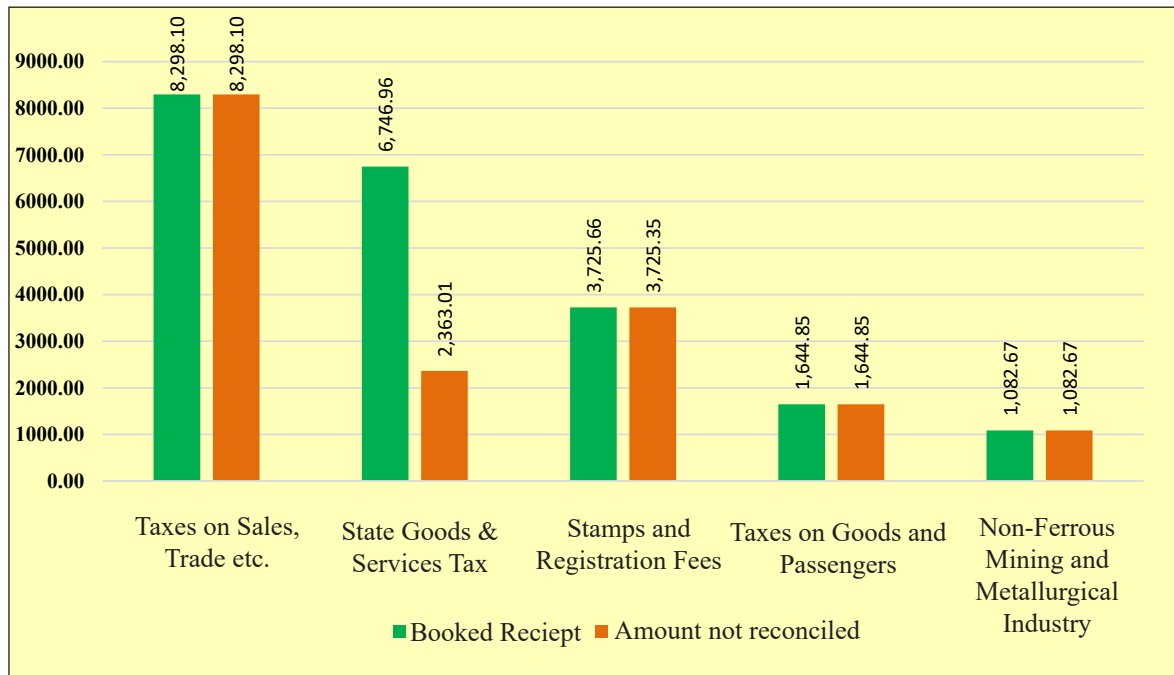
**Recommendations:** A Management Information System (MIS) should be devised by Finance Department, which helps in bringing out the annual unspent amount of AC bills drawn at DDO's level. Disciplinary action should be initiated against officers/officials who draw funds on AC bills and fail to transfer 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 Finance Department and, the last date for reconciliation was fixed as 21 June 2018 by the AG (A&E), but the reconciliation is not completed yet.

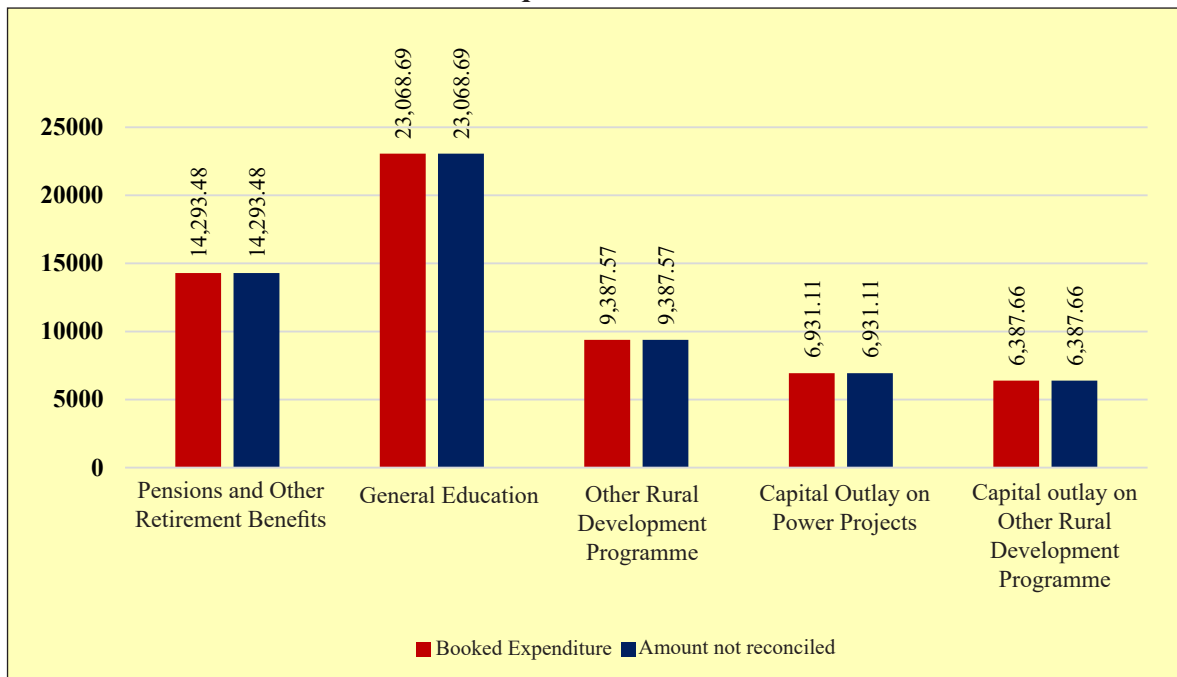
Audit observed, however, that HoDs did not reconcile receipts amounting to ₹ 18,909.57 crore (33.44 per cent) out of total receipts of ₹ 56,548.81 crore under 48 Major Heads and expenditure amounting to ₹ 1,19,427.35 crore (90.50 per cent) out of total expenditure (₹ 1,31,961.51 crore) under 102 Major Heads during 2017-18 with the books of the AG (A&E) (*Appendix 2.15*). Significant cases of non-reconciliation of ₹ 1000 crore and above under receipts and expenditure heads respectively are depicted in **chart 2.3** and **2.4**.

**Chart 2.3: Receipts not reconciled**



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

**Chart 2.4: Expenditure not reconciled**



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

**Recommendation:** The Finance Department should ensure to 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 monthly basis.

**Review of selected Grants**

A review of the budgetary procedures and control over expenditure was conducted (August and November 2018) in respect of Grant No. 21- “Education Department” and Grant No. 48- “Urban Development and Housing Department” on the basis of savings, excess and

magnitude of the Grants and supplementary demands made during the year 2017-18. The results of review are detailed below:

## 2.7 Grant No.- 21 “Education Department”

Five Major Heads (2202, 2204, 2205, 2251 and 4202) were operated by the Department of Education under Grant No. 21 during the financial year 2017-18 as summarised in the table 2.6.

**Table 2.6: Position of summarised appropriation for 2017-18**

(₹ in crore)

Budget Estimate	Original Provision	Supplementary Provision	Total Provision (2+3)	Total Expenditure	Savings	Savings in Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Voted	24,318.99	7,126.09	31,445.08	23,741.87	7,703.21	24.50
Capital Voted	932.40	730.09	1,662.49	1,213.84	448.65	26.99
<b>Total</b>	<b>25,251.39</b>	<b>7,856.18</b>	<b>33,107.57</b>	<b>24,955.71</b>	<b>8,151.86</b>	<b>24.62</b>

(Source: Appropriation Accounts for the year 2017-18)

Scrutiny of records for the year 2017-18 revealed the following:

- Saving of 24.50 per cent (₹ 7,703.21 crore) under revenue voted head showing the improper estimation of provision by the department. The above saving meant for Government Primary and Middle School, National Programme Nutrition supported for Primary Education (MDM), Consolidated Payment to Block Teachers and Physical Teachers, Others Schools, Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Consolidated Payment to Zila Parishad Secondary Teachers, Recoveries of Overpayments etc.
- ₹ 47.43 crore provided as additional funds through re-appropriation under two heads (2202, 2205) was proved unnecessary (*Appendix 2.16*).
- Expenditure of ₹ 3,760.74 crore incurred against the original provision of ₹ 4,202.63 crore resulting in savings of ₹ 441.89 crore. However, despite savings under original provision, supplementary provision of ₹ 441.31 crore was made which was unnecessary (*Appendix 2.17*).
- Proper reconciliation was not carried out by the Department, resulting in differences in figures of expenditure to the tune of ₹ 145.17 crore (*Appendix 2.18*).
- AC bills for ₹ 1,083.07 crore were outstanding for which DC bills were not submitted by concerned DDOs (*Appendix 2.19*).
- 482 UCs worth ₹ 8,886.27 crore pertaining to 2003-04 to 2017-18 were remained outstanding as on 31 March 2018 (*Appendix 2.20*).
- Bihar State Educational Infrastructure Development Corporation (BSEIDC), Patna had been maintaining 69 bank accounts along with a PLA for execution of different schemes as on 31 March 2018. The closing balance in PLA was ₹ 747.43 crore and in bank accounts was ₹ 291.39 crore as on 31 March 2018. Further, as per notification

of April 2015 by Finance Department, GoB, payment was to be made through PLA, but test check of payments made by BSEIDC revealed that amounts were being paid through bank accounts after transferring from PLA during the year 2017-18. On this being pointed out (September 2018), BSEIDC stated (October 2018) that 20 per cent amount was kept in bank for payment to contractors through RTGS while some amounts were sent directly by the department to the bank. It was further stated that all accounts in bank were scheme wise and interest earned thereon were part of that scheme. Reply was not in consonance with the notification as unspent balance in bank was not returned back to PLA and payment was not being made directly through PLA.

## 2.8 Review of Grant No. 48 - “Urban Development and Housing Department”

There were five Major Heads (2015, 2215, 2217, 2251 and 3475) operated in this Grant in the financial year 2017-18.

*Table 2.7: Position of summarised appropriation for 2017-2018*

(₹ 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 (Voted)	4,335.01	712.92	5,047.93	3,236.04	1,811.89	35.89

(Source: Detailed Appropriation Accounts Government of Bihar for the year 2017-18)

Scrutiny of records for the year 2017-18 revealed the following:

- Saving of 35.89 per cent (₹ 1,811.89 crore) under revenue voted head shows the improper estimation of provision by the department. The Department was able to justify the surrender of ₹ 945.62 crore (52 per cent) only.
- There was an excess expenditure of ₹ 18.18 crore appeared in 15 minor/sub-Heads (*Appendix 2.21*).
- An amount of ₹ 117.74 crore was made under the Major Head 2217 through supplementary provision, whereas, only ₹ 532.91 crore was spent against Original Provision of ₹ 928.21 crore.
- An amount of ₹ 51.37 crore was re-appropriated from Head 2217-80-193-0005 to 2217-80-191-0013. However, only ₹ 260.35 crore was spent against Original Provision of ₹ 371.59 crore.
- ₹ 600.64 crore under three Major Heads (2215, 2217 and 3475) out of five Major Heads remained un-utilised and was completely surrendered (*Appendix 2.22*).
- ₹ 971.01 crore (35.34 per cent) was surrendered out of the total provision of ₹ 2,747.52 crore in 42 cases as on 31 March of the year 2018 (*Appendix 2.23*).
- Expenditure to the extent of 74.32 and 34.63 per cent of the total expenditure under Major Heads 2215 and 2217 respectively was incurred in the month of March 2018 as shown in **table 2.8**.

**Table 2.8: Rush of Expenditure**

*(₹ in crore)*

Sl. No.	Major Heads	Total expenditure during 2017-18	Expenditure in March 2018	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)
1	2215 (Water Supply and Sanitation)	339.36	252.21	74.32
2	2217 (Urban Development)	2,878.82	996.86	34.63
<b>Total</b>		<b>3,218.18</b>	<b>1,249.07</b>	<b>38.81</b>

*(Source: Monthly Appropriation Account for the month of March 2018)*

- Cent per cent expenditure was incurred in March 2018 under 25 Detailed Heads for the schemes such as supply of drinking water, sewerage and drainage, National river conservation plan, civic amenities, Houses for all, 100 smart city mission plan etc., (*Appendix 2.24*).
- Departmental expenditure figure was not reconciled with the figure of actual expenditure booked by AG (A&E) which resulted in differences in figures of expenditure amounting to ₹ 15.53 crore (*Appendix 2.25*).
- Out of ₹ 82.38 crore drawn on 494 AC bills, DC bills were yet to be submitted for ₹ 56.35 crore (*Appendix 2.26*).
- UCs amounting to ₹ 5,045.30 crore was outstanding as on 31 March 2018 (*Appendix 2.27*).



**CHAPTER-III**  
**FINANCIAL REPORTING**





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

### 3.1 Personal Deposit Accounts

As per rule 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 interiors 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)<sup>1</sup> back to the Consolidated Fund by reduction of expenditure to the concerned service head.

#### 3.1.1 Unspent balance in PD Accounts

PD Accounts are kept in treasuries in the name of the Administrator of the Accounts. These accounts are opened with the consent of Finance Department under intimation to the AG (A&E). As per information furnished by 75 treasuries to the AG (A&E), 19 treasuries<sup>2</sup> are not maintaining any PD Accounts. There was a balance of ₹ 5,888.45 crore in existing 174 PD Accounts as on 31 March 2018. No PD Account was opened whereas three accounts were closed during the year as detailed in table 3.1.

*Table 3.1: Details of PD Accounts during 2017-18*

(₹ in crore)

Opening Balance as on 01.04.2017		Addition during the year		Closed during the year		Closing Balance as on 31.03.2018	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
177	4,464.82	0	2,762.21	03	1,338.58	174	5,888.45

(Source: Finance Accounts for the year 2017-18)

Out of total balance of ₹ 5888.45 crore, an amount of ₹ 65.77 crore were lying unspent in nine PD Accounts in nine different Treasuries for more than five consecutive years to avoid lapse of funds as detailed in table 3.2.

<sup>1</sup> GoB notification No. 6679 dated 23.08.2016.

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

**Table 3.2: Money lying unspent for more than Five Consecutive Years***(₹ in crore)*

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

*(Source: Finance Accounts for the year 2017-18)*

### 3.1.2 Inoperative Personal Deposit Accounts

Out of 174 PD Accounts, 94 PD Accounts in 47 Treasuries remained inoperative for the last three financial years as detailed in **Appendix 3.1**. Out of these 94 inactive PD Accounts, 89 had zero balance and an amount of ₹ 27.73 crore was lying unspent at the end of March 2018 in five<sup>3</sup> PD accounts. These 94 inoperative PD Accounts were not closed as per GoB Letter no. 11262 dated 5.10.2010, though they were liable to be closed at the end of March 2018.

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

**Recommendations:** *The Finance Department should devise a management information system through which the PD administrators should review PD accounts operated by them and submit annual report specifying the necessity to maintain the PD accounts and take appropriate action in respect of inoperative PD accounts and accounts where amount is lying since more than five years.*

### 3.2 Building and Other Construction Workers Welfare Cess

Rules have not been framed by the Government of Bihar for accounting of Labour Cess. No sub-head has been opened by the Government for booking the Labour Cess collected by various Departments executing projects involving labour. The Labour Cess collected by Government Departments has been directly booked under MH 8443 Civil Deposit-108-Public Works Deposits. Further, though the minor head- Public Works Deposits includes many receipts apart from Labour Cess, it does not have any further sub-heads below it, and consequently, the amount of Labour Cess collected by various departments could not be ascertained. It has also not been possible to segregate the amount paid to the Labour Welfare Board.

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

Further, Finance Department GoB has not taken action for accounting and classification of Labour Cess till the presentation of budget 2019-20. However, Finance department assured to take proper action on this matter with the help of AG (A&E).

### 3.2.1 Accounting of Cess

As per the information furnished by the Bihar Building and Other Construction Workers (BOCW) Welfare Board, their accounts have been finalised only up to 2015-16.

As informed by the Board, there was opening balance of ₹ 895.15 crore in April 2017 and a total amount of ₹ 266.46 crore including ₹ 0.19 crore refund amount of District Board, was received by them on account of Labour Cess during 2017-18. Out of this, ₹ 62.55 crore (5.38 per cent) has been spent on Welfare Schemes (₹ 61.26 crore) and Administration (₹ 1.29 crore), benefitting 40,740 workers (10.94 per cent of the registered workers) during 2017-18. The closing balance was ₹ 1,099.06 crore at the end of the year.

Bihar has utilised very less amount (5.38 per cent) of the available funds in comparison to the neighbouring states viz. Chhattisgarh (42 per cent), Madhya Pradesh (14 per cent), Uttar Pradesh (seven per cent) and Jharkhand (21 per cent).

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

### 3.3 Opaqueness in accounts

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

Audit noticed that during 2017-18, ₹ 107.09 crore (0.08 per cent of total expenditure) under 19 Revenue and Capital Major Heads of accounts on the expenditure side was classified under minor head '800- Other Expenditure' below the respective Major Heads.

Similarly, ₹ 1,607.18 crore (1.37 per cent of Revenue Receipts) under 46 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.

**Recommendations:** The Finance Department may, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that 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 of major Suspense and Remittance heads at the end of last three years is indicated in **table 3.3**.

**Table 3.3: The position of Suspense and Remittance balances**

(₹ in crore)

Name of Minor Head	2015-16		2016-17		2017-18	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-101 - Pay and Accounts Office Suspense	270.29	0.00	296.05	0.00	335.27	0.00
<b>Net</b>	<b>(Dr) 270.29</b>		<b>(Dr) 296.05</b>		<b>(Dr) 335.27</b>	
8658-102 - Suspense Accounts (Civil)	3,980.75	290.43	4,673.39	297.35	4,059.01	309.73
<b>Net</b>	<b>(Dr) 3,690.32</b>		<b>(Dr) 4,376.04</b>		<b>(Dr) 3,749.28</b>	
8658-110 - Reserve Bank Suspense- Central Accounts Office	1,242.12	894.60	1,265.00	894.60	1,276.72	894.62
<b>Net</b>	<b>(Dr) 347.52</b>		<b>(Dr) 370.40</b>		<b>(Dr) 382.10</b>	
8782-102-Public Works Remittances	1,09,773.31	1,09,574.26	1,18,943.96	1,18,827.32	16,469.13	15,520.08
<b>Net</b>	<b>(Dr) 199.05</b>		<b>(Dr) 116.64</b>		<b>(Dr) 949.05</b>	
8782-103-Forest Remittance	2,214.48	2,035.28	2,535.84	2,318.34	2,779.39	2,535.37
<b>Net</b>	<b>(Dr) 179.20</b>		<b>(Dr) 217.50</b>		<b>(Dr) 244.02</b>	

(Source: Finance Accounts for the year 2017-18)

There is net increase of ₹ 39.22 crore (debit) under 101-Pay and Accounts Office Suspense, ₹ 11.70 crore (debit) under 110-Reserve Bank Suspense-Central Accounts Office, ₹ 832.41 crore (debit) under 102- Public Works Remittances and ₹ 26.52 crore (debit) under 103-Forest Remittance and decrease of ₹ 626.76 crore (debit) under 102-Suspense Accounts (Civil) in the year 2017-18 as compared to 2016-17.

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

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

### 3.5 Delay in finalisation in the accounts of Public Sector Undertakings

The Financial Statement of the Companies for each financial year are required to be finalised within six months from the end of relevant financial year i.e., by September, in accordance with the provision under Section 96 (1) read with Section 129(2) of the Companies Act, 2013. Failure to do so may attract penal provisions, under which every 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 issue under the supervision of Accounting Standard Board (ASB) which was constituted as a body in the year 1977. However, at present Ind-AS is applicable only on Electricity Companies and Bihar Rajya Pul Nirman Nigam Limited.

There were 77 State Public Sector Undertakings (PSUs) in Bihar comprising 32 Working Companies, three Statutory Corporations (all working) and 42 Non-working Companies as on September 2018.

#### 3.5.1 Arrears of Accounts of Working Companies

As of 30 September 2018, the accounts of 27 working companies and three statutory corporations were in arrears for periods of up to 22 years and 12 years respectively, as depicted in **Appendix 3.4**. Delays in finalisation of accounts often results in unavailability or loss of crucial records over a period of time, which is fraught with possibilities of misrepresentation of facts, fraud and misappropriation.

Out of 35 working (including Statutory Corporation) PSUs, only one PSU<sup>4</sup> finalised its accounts for 2017-18 while account were not due for four PSUs<sup>5</sup> and the remaining 30 PSUs have arrears of 160 accounts<sup>6</sup>. BSRTC<sup>7</sup>, in the service sector, is a recurring loss making Corporation with no road worthy fleet and accounts in arrear since 2006-07.

<sup>4</sup> Bihar Grid Company Limited.

<sup>5</sup> Bihar State Mining Corporation Ltd, Bihar State Education Finance Corporation Ltd, Patna Smart City Ltd and Muzaffarpur Smart City Ltd. were incorporated in year 2017-18.

<sup>6</sup> At the rate of one account per year.

<sup>7</sup> Bihar State Road Transport Corporation

### 3.5.2 Arrears of Accounts of Non-working Companies

In addition to the above, as on 30 September 2018, the accounts of all Non-working PSUs were in arrears. Out of 42 non-working PSUs, five PSUs<sup>8</sup> were in the process of liquidation. Out of remaining 37 non-working PSUs, 1,016 Accounts are in arrears. Bihar State Agro Industries Ltd. and SCADA Agro Business Corporation Ltd. were in arrear of one and three years respectively and 35 PSUs accounts were in arrears for nine to 41 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 up to 41 years.

### 3.5.3 Budgetary support to PSUs whose accounts were in arrear

Government provided budgetary support (equity-₹ 12,413.51 crore, loans-₹ 2,881.44 crore, grants- ₹ 956.42 crore and subsidies ₹ 4,569.10 crore) and accepted liability (guarantee- ₹ 5,820.06 crore) of ₹ 26,640.53 crore in 27 Public Sector Undertakings during the period for which their accounts were in arrear as on 31 March 2018 (*Appendix 3.5*). These PSUs have not finalised their accounts for the last one to 41 years in violation of provisions of the Companies Act/Acts of the respective statutory corporations. 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.

### 3.5.4 Liquidation of Non-working Companies

The company can be closed, by strike off under Section 248 of the Companies Act 2013 or winding up by the Tribunal or voluntary.

Out of 42 non-working PSUs, five PSUs have commenced liquidation process in the last six to 19 years, which were pending with the official liquidator, High Courts Patna and Ranchi. Further, the State Government had issued orders to initiate liquidation of 15 PSUs, but final action by the concerned authority is still pending.

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

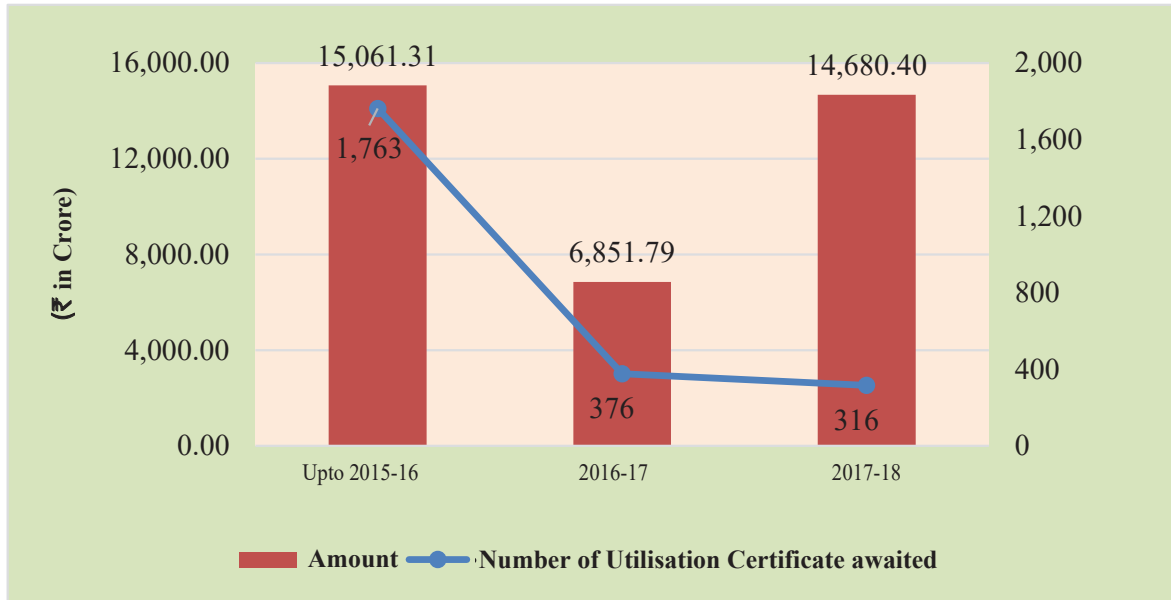
### 3.6 Non-submission of Utilisation Certificates

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

<sup>8</sup> 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.

It was observed, however, that 2,455 UCs amounting to ₹ 36,593.50 crore were outstanding as on 31 March 2018 from 35 Departments as detailed in *Appendix 3.6*. Year-wise position of outstanding UCs is shown in **Chart 3.1**.

**Chart 3.1: Details of outstanding UCs**



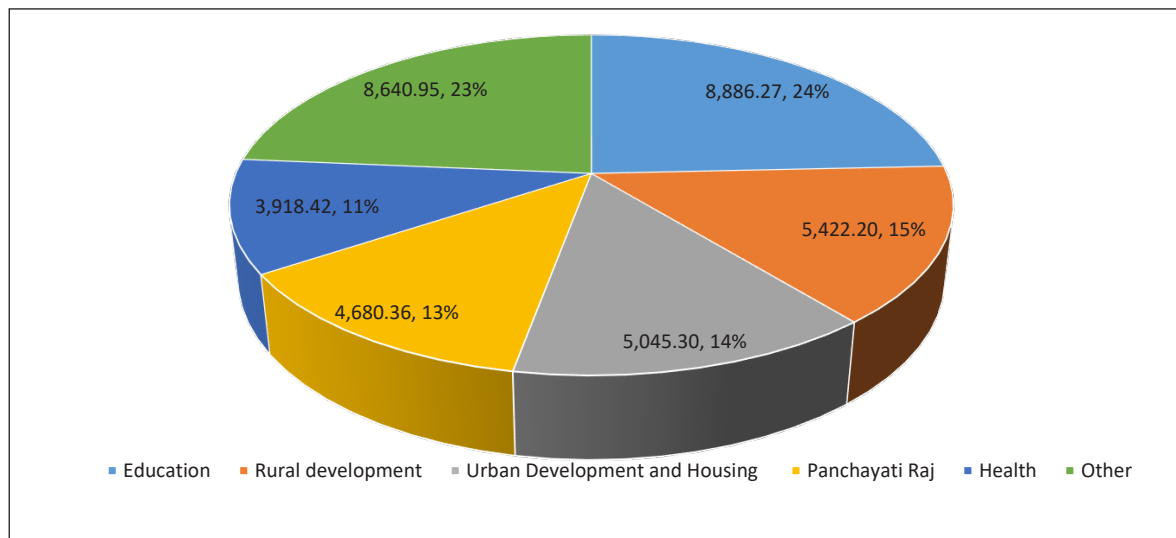
(\* The year mentioned above relates to “due year” i.e., after 18 months of actual drawal)

(Source: Finance Accounts for the year 2017-18).

Out of the outstanding UCs, 77 per cent pertain to five departments as shown in **Chart 3.2**.

**Chart 3.2: UCs outstanding (Department-wise)**

(₹ in crore)





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

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

### 3.7 Outstanding Detailed Contingent 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 the abstract contingent bill (AC) 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 abstract bill was drawn and no AC bill shall be encased 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 2018 is detailed in table 3.4.

**Table 3.4: Details of drawal and adjustment of AC bills**

(₹ in crore)

Year	AC bills drawn during the year		DC bills adjusted during the year		AC bills pending for adjustment	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Upto 2015-16	1,01,334	42,987.91	88,645	40,639.43	12,689	2,348.48
2016-17	1,383	1,808.68	366	898.09	1,017	910.59
2017-18	1,540	2,906.91	32	3.3	1,508*	2,903.61
<b>Total</b>	<b>1,04,257</b>	<b>47,703.5</b>	<b>89,043</b>	<b>41,540.82</b>	<b>15,214</b>	<b>6,162.68</b>

\* 522 AC Bills amounting to ₹ 884.31 crore out of 1,508 AC Bills will be due after 31 March 2018.

(Source: Finance Accounts for the year 2017-18)

It was observed that 1,540 AC bills of ₹ 2,906.91 crore were drawn during 2017-18 of which 491 Bills amounting to ₹ 867.31 crore (29.84 per cent of the total amount drawn against AC Bills during the year) were drawn in March 2018 alone, and of this 43 AC Bills amounting to ₹ 73.01 crore was drawn on last day of Financial year. 1508 detailed contingent bills amounting to ₹ 2,903.61 crore were not submitted before the close of the financial year 2017-18. Therefore, there is no assurance that the amount of ₹ 2,903.61

crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorized by the legislature. 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.*

### 3.8 Non-reconciliation of investments / loans / guarantees

As of March 2018, there is a difference of ₹ 645.26 crore between the figures of investment in various State Government PSUs reported in the Finance Accounts (₹ 31,284.55 crore) and the figures reported by the companies (₹ 30,639.29 crore).

Similarly, difference of ₹ 163.33 crore was noticed between the figures of loans shown in the Finance Accounts (₹ 5,258.01 crore) and those intimated by various State Government entities (₹ 5,094.68 crore).

Further, difference of ₹ 2,185.48 crore was also noticed between the figures of Guarantees (₹ 4,844.52 crore) shown in Finance Accounts and figures intimated by various State Government entities (₹ 7,030.00 crore).

All the differences noticed in figures of investments, loans and guarantees as detailed in **Appendix 3.7** 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 entities.*

### 3.9 Non-payment of interest on deposits

The State Government is required to pay interest on balances of deposits appearing under Major Head 8121- General and Other Reserve Funds -122- State Disaster Response Fund (₹ 696.39 crore ) and 8342-Other deposits<sup>9</sup> (₹ 88.61 crore) as on 31 March 2017. The Public Account relating to these Major Head had a total balance of ₹ 785 crore. However, no interest has been paid on this deposit as is evident from the fact that no expenditure has been booked under the head 2049 Interest on Deposits during 2017-18. The interest payable on these deposits was ₹ 64.54 crore for this period. Consequently, the Revenue surplus for 2017-18 was overstated by ₹ 64.54 crore as shown in Paragraph 3.14.

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

<sup>9</sup> 117- Defined Contribution Pension Scheme for Government Employees and 120-Miscellaneous Deposits.

### 3.10 Apportionment of balances on reorganisation of the State

Balances representing 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 the then existing 12 PSUs<sup>10</sup>. This exercise has, however, been completed only in respect of five PSUs<sup>11</sup> as of September 2018. Further, bifurcation of Bihar State Forest Development Corporation Limited and Bihar State Construction Corporation Limited is pending since 2012.

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

### 3.11 Differences in Cash Balances

The Cash Balance as on 31 March 2018 as worked out by the Accountant General was ₹ 46.90 crore (Debit) while the Cash Balances with the Reserve Bank of India (RBI) was ₹ 92.16 crore (Credit). The difference of ₹ 45.26 crore (Credit) was mainly due to incorrect reporting of transactions and non-reconciliation by the Agency Banks and is under reconciliation.

### 3.12 Cash balances and investment of cash balances

Details of cash balance and investment of cash balances during 2017-18 are given in **table 3.5** below:

**Table 3.5: Cash balances and investment of cash balances**

*(₹ in crore)*

Sl. No.	Particulars	Opening balance as on 01 April 2017	Closing balance as on 31 March 2018
<b>(a) General cash balances</b>			
1	Cash in Treasuries	00.00	00.00
2	Deposits with Reserve Bank	114.90	46.90
3	Remittances in Transit-local	00.00	00.00
	<b>Total</b>	<b>114.90</b>	<b>46.90</b>

<sup>10</sup> Bihar Rajya Beej Nigam Limited, Bihar State Mining Corporation Limited, Bihar State Credit & Investment Corporation, Limited, Bihar State Backward Classes Finance & Development Corporation, Bhagalpur Smart City Limited, North Bihar Power Distribution Company Limited, South Bihar Power Distribution Company Limited, Lakhisarai Bijli Company Private Limited, Bihar State Financial Corporation, Bihar State Warehousing Corporation, Bihar Hill Area Lift Irrigation Corporation Limited, Bihar State Mineral Development Corporation Ltd.

<sup>11</sup> 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.

Sl. No.	Particulars	Opening balance as on 01 April 2017	Closing balance as on 31 March 2018
4	Investments held in Cash Balance Investment Account	13,001.71	17,395.63
	<b>Total (a)</b>	<b>13,116.61</b>	<b>17,442.53</b>
	<b>(b) Other cash balances and investments</b>		
1	Cash with Departmental Officers viz., Public Works Departmental officers and Forest Department officers,	185.60	185.73
2	Permanent advances for contingency expenditure with Department Officers	342.26	341.97
3	Investment of Earmarked Funds	3,417.73	4,111.33
	<b>Total (b)</b>	<b>3,945.59</b>	<b>4,639.03</b>
	<b>Grand Total (a) + (b)</b>	<b>17,062.20</b>	<b>22,081.56</b>

(Source: Finance Accounts of the year 2017-18)

Cash with departmental balances amounting to ₹ 185.73 crore consists of ₹ 161 crore in the shape of temporary advance/imprest and rest of the amount of ₹ 24.73 crore is part of legacy figures of United Bihar which has been carried by successor state of Bihar due to non-finalisation of Asset and liabilities between the states of Bihar and Jharkhand.

### 3.13 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 with the same financial year and that the unspent amount shall be remitted to the treasury before 31<sup>st</sup> March of the year.

It was noticed that temporary advances drawn by the DDOs of work divisions of eight departments/organisations, amounting to ₹ 145.24 crore was pending for adjustment as on 31 March 2018 which is liable to be refunded to the treasury before the end of financial year. Further, an amount of ₹ 16.01 crore was also kept in these works divisions as imprest. Department/ Organisation-wise advances and imprest pending upto 31 March 2018 is given in **table 3.6**.

**Table 3.6: Unadjusted temporary advance and imprest as on 31 March 2018***(₹ in crore)*

Sl. No.	Name of the Departments	Period of Advance	Temporary advance	Imprest	Total
1.	Building Construction	1998-2015	5.60	2.14	7.74
2.	Irrigation	1983-2015	26.49	0.40	26.89
3.	National Highways	Not available	0.78	0.16	0.94
4.	Public Health Engineering	Not available	8.42	0.38	8.80
5.	Road Construction	1999-2005	67.48	2.15	69.63
6.	Rural Works	2002-2016	6.13	7.19	13.32
7.	Local Area Engineering Organisation	2011-2016	28.05	3.38	31.43
8.	Minor Water Resources	1985-2014	2.29	0.21	2.50
	<b>Total</b>		<b>145.24</b>	<b>16.01</b>	<b>161.25</b>

*(Source: Finance Accounts for the year 2017-18)*

The DDOs of the concerned Departments stated that adjustment/recovery of the advances drawn is under process.

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

### 3.14 Impact on Revenue surplus and Fiscal deficit

As per the Finance Accounts, the impact of incorrect accounting of expenditure and revenue resulting in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 227.06 crore each is given in **table 3.7** below:


**Table 3.7: 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.	Reserve Funds bearing interest including State Disaster Response Funds	57.45	--	--	57.45
2.	Non payment of interest on deposits	7.09	--	--	7.09
3.	National Pension System (NPS)	128.28	--	--	128.28
4.	Accrued interest on NPS	34.24	--	--	34.24
	<b>Total Net</b>	<b>Overstatement 227.06</b>		<b>Understatement 227.06</b>	

*(Source: Finance Accounts for the year 2017-18, GoB)*

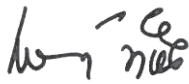
In view of the above, the Revenue surplus and Fiscal deficit of the State which was ₹ 14,823 crore and ₹ 14,305 crore would actually be ₹ 14,596 crore and ₹ 14,532 crore respectively. The overall impact on the performance of the State is discussed in Paragraph 1.1.2.

Patna  
The 08 December 2019

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

COUNTERSIGNED

New Delhi  
The 17 December 2019

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India



# **APPENDICES**





# Appendix-1.1

(Reference: Paragraph 1; Page 1)

## State profile

A. General Data						
Sl. No.	Particulars		Figures			
1	Area		94,163 sq. km.			
2	Population as per 2011 Census		10.38 crore			
3	Density of population (as per 2011 Census) (All India density = 382 persons per Sq. Km.)		1,106 persons per sq. km.			
4	Population Below Poverty Line (BPL) (All India average = 21.90 per cent)		33.70 per cent			
5	Literacy (as per 2011 Census) (All India Average 73.00 per cent)		61.80 per cent			
6	Infant mortality (per 1,000 live births) (All India average = 34 per 1000 live births)		38			
7	Life Expectancy at birth (All India average =68.30 years)		68.40 years			
8	Gross State Domestic Product (GSDP) 2017-18 at current prices (₹ in crore)		4,87,628			
9	Per capita GSDP <sup>1</sup> CAGR <sup>2</sup> (2008-09 to 2017-18 )	Bihar	13.20			
		General Category States	13.10			
10	GSDP CAGR (2008-09 to 2017-18 )	Bihar	14.70			
		General Category States	14.50			
11	Population growth (2008 to 2017)	Bihar	11.90			
		General Category States	11.60			
B Financial data						
Sl. No.	Particulars		Figures (in per cent)			
1	CAGR		2008-09 to 2016-17		2016-17 to 2017-18	
			General Category States	Bihar	General Category States	Bihar
	a.	of Revenue Receipts	15.10	15.66	11.30	11.23
	b.	of Tax Revenue	14.90	18.34	12.20	(-) 2.55
	c.	of Non-Tax Revenue	9.50	9.61	5.90	45.94
	d.	of Total Expenditure	15.80	16.70	4.70	7.93
	e.	of Capital Expenditure	14.00	19.75	1.00	6.24
	f.	of Revenue Expenditure on Education	14.50	14.01	6.20	21.67
	g.	of Revenue Expenditure on Health	16.20	19.18	10.70	20.89
	h.	of Salaries and Wages	13.40	9.85	8.90	12.64
	i.	of Pension	16.20	17.35	22.90	14.27

(Source: MoSPI's Press Release dated 28.08.2018).

<sup>1</sup> GSDP = Gross State Domestic Product.

<sup>2</sup> CAGR= Compounded Annual Growth Rate.

## Appendix- 1.2

(Reference: Paragraph 1.1; Page 1)

### Part A: Structure and form of Government Accounts

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

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

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

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

### Appendix- 1.2 Part B: Layout of Finance Accounts

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

<b>Appendix -1.2 Part B: Layout of Finance Accounts</b>	
<b>Statement</b>	<b>Layout</b>
Statement No. 8	<b>Statements of Investments of the Government:</b> This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
Statement No. 9	<b>Statement of Guarantees given by the Government:</b> 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	<b>Statement of Grants-in-aid given by the Government:</b> 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	<b>Statement of Voted and Charged Expenditure:</b> 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	<b>Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:</b> 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	<b>Summary of balances under Consolidated Fund, Contingency Fund and Public Account:</b> 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.
<b>Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.</b>	
Statement No. 14	<b>Detailed Statement of Revenue and Capital Receipts by Minor Heads:</b> This statement corresponds to the summarised statement 3 in Volume I of the Finance Accounts.
Statement No. 15	<b>Detailed Statement of Revenue Expenditure by Minor Heads:</b> 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	<b>Detailed Statement of Capital Expenditure by Minor Heads and Subheads:</b> 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	<b>Detailed Statement of Borrowings and Other Liabilities:</b> 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	<b>Detailed Statement of Loans and Advances given by the Government:</b> This statement corresponds to the summarised statement 7 in Volume I.
Statement No. 19	<b>Detailed Statement of Investments of the Government:</b> 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	<b>Detailed Statement of Guarantees given by the Government:</b> This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
Statement No. 21	<b>Detailed Statement on Contingency Fund and Other Public Account transactions:</b> 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	<b>Detailed Statement on Investment of Earmarked Balances:</b> This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

(Source: Finance Accounts, 2017-18)

# Appendix- 1.3

(Reference: Paragraph 1.1.1. Page 1)

## Abstract of Receipts and Disbursements of the year 2017-18

(₹ in crore)

Receipts				Disbursements					
2016-17			2017-18	2016-17			2017-18		
						Establishment and committed	Scheme	Total	
<b>Section-A: Revenue</b>									
1,05,584.99	I	Revenue receipts	1,17,446.74	94,765.18	I	Revenue expenditure	66,672.60	35,951.13	1,02,623.73
23,742.26		Tax revenue	23,136.49	30,607.00		General Services	33,087.27	287.03	33,374.30
2,403.12		Non-tax revenue	3,506.74	40,736.63		Social Services	19,254.14	26,515.33	45,769.47
58,880.59		State's share of Union Taxes	65,083.38	19,151.91		Education, Sports, Art and Culture	11,120.92	12,193.67	23,314.59
4,505.51		Non-Plan Grants	(-) 5.00	4,622.46		Health and Family Welfare	3,103.97	2,512.61	5,616.58
13,952.92		Grants for State Union Territory Plan Schemes	(-) 2.20	7,463.27		Water Supply, Sanitation, Housing and Urban Development	1,219.29	4,456.99	5,676.28
2,100.59		Grants for Centrally Sponsored Plan/ Central Plan Schemes	(-) 1.00	132.46		Information and Broadcasting	77.34	53.48	130.82
		Grants for centrally sponsored schemes	13,312.26	2,226.95		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14.31	936.29	950.60
		Finance Commission Grants	4,525.06	387.80		Labour and Labour Welfare	111.54	208.86	320.40
		Other transfer/ Grants to States	7,891.01	6,697.61		Social Welfare and Nutrition	3,534.96	6,150.26	9,685.22
				54.17		Others	71.81	3.17	74.98
				23,417.25		Economic Services	14,327.16	9,148.77	23,475.93
				2,286.56		Agriculture and Allied Activities	848.73	2,776.86	3,625.59
				8,352.30		Rural Development	6,745.33	4,466.89	11,212.22
				1,048.26		Irrigation and Flood Control	1,157.52	143.64	1,301.16
				7,698.29		Energy	3,872.08	432.58	4,304.66
				887.56		Industry and Minerals	66.74	689.18	755.92
				1,787.19		Transport	1,376.27	25.53	1,401.80
				1,357.09		General Economic Services	260.49	614.09	874.58
				4.30		Grants-in-aid and Contributions	4.03	0.00	4.03
				94,765.18		Total	66,672.60	35,951.13	1,02,623.73
	II	Revenue deficit carried over to Section B		10,819.81	II	Revenue Surplus carried over to Section B			14,823.01
1,05,584.99		Total	1,17,446.74	1,05,584.99		Total			1,17,446.74

Receipts				Disbursements					
2016-17			2017-18	2016-17		2017-18			
						Establishment and committed	Scheme	Total	
		Section-B Others							
11,716.72	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	17,062.20		III	Opening overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts		27,208.40	IV	Capital Outlay	40.99	28,865.96	28,906.95
				2,090.35		General Services	5.14	2,759.47	2,764.61
				3,592.49		Social Services	16.40	4,241.94	4,258.34
				1,074.46		Education, Sports, Art and Culture	0.00	1,518.70	1,518.70
				870.43		Health and Family Welfare	0.00	564.97	564.97
				1,322.66		Water Supply, Sanitation, Housing and Urban Development	16.40	1,916.14	1,932.54
				21.43		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	0.00	30.10	30.10
				63.70		Social Welfare and Nutrition	0.00	103.74	103.74
				239.81		Others social services	0.00	108.29	108.29
				21,525.56		Economic Services	19.45	21864.55	21884.00
				127.89		Agriculture and Allied Activities	(-) 0.55	198.69	198.14
				7,891.74		Rural Development	0.00	6,387.66	6,387.66
				0.00		Special areas programmes	0	0	0
				1,795.68		Irrigation and Flood Control	0.00	2,665.49	2,665.49
				5,738.56		Energy	0.00	6,931.11	6,931.11
				228.11		Industry and Minerals	20.00	90.48	110.48
				5,601.20		Transport	0.00	5,402.44	5,402.44
				142.38		General Economic Services	0.00	188.68	188.68
23.31	V	Recoveries of Loans and Advances	21.89	113.87	V	Loans and Advances disbursed	32.93	209.85	242.78
7.99		-From Power Projects/Others		75.05		For Power Projects	14.50	209.85	224.35
15.32		-From Government Servants		21.38		To Government Servants	18.23	-	18.23
		-From Others		17.44		To Others	0.20	0.00	0.20
10,819.81	VI	Revenue Surplus brought down	14,823.01		VI	Revenue Deficit brought down			
21,576.76	VII	Public debt receipts	13,169.42	4,214.57	VII	Repayment of Public debt			4,653.55
		External debt				External debt			

Receipts				Disbursements					
2016-17			2017-18	2016-17		2017-18			
						Establishment and committed	Scheme	Total	
20,065.17		Internal debt other than Ways and Means Advances and Overdrafts	11,770.77		3,460.49	Internal debt other than Ways and Means Advances and Overdrafts	3,841.01		
		-Net transactions under Ways and Means Advances				Net transactions under Ways and Means Advances			
		-Net transactions under overdraft							
1,511.59		-Loans and Advances from Central Government	1,398.65		754.08	Repayment of Loans and Advances to Central Government	812.54		
		<b>Inter -State Settlement</b>				<b>Inter -State Settlement</b>			
5,437.85	VIII	<b>Appropriation to Contingency Fund</b>		6,053.42	5,437.85	VIII <b>Appropriation to Contingency Fund</b>		6,053.42	
	IX	<b>Amount transferred to Contingency Fund</b>				IX <b>Expenditure from Contingency Fund</b>			
61,730.38	X	<b>Public Account Receipts</b>		57,107.24	57,267.94	X <b>Public Account Disbursements</b>		46,298.92	
1,263.08		Small Savings and Provident Funds	1,844.09		1,163.45	Small Savings and Provident Funds	1,924.34		
1,074.88		Reserve Funds	1,414.92		1,204.03	Reserve Funds	1,417.71		
660.28		Suspense and Miscellaneous	805.73		1,554.67	Suspense and Miscellaneous	225.93		
9,536.13		Remittance	9,862.58		9,543.18	Remittance	9,865.34		
49,196.01		Deposits and Advances	43,179.92		43,802.61	Deposits and Advances	32,865.60		
	XI	<b>Closing Overdraft from Reserve Bank of India</b>			17,062.20	XI <b>Cash Balance at end</b>		22,081.56	
						Cash in Treasuries and Local Remittances			
					114.90	Deposits with Reserve Bank	46.90		
					527.86	Departmental Cash Balance including Permanent Advances	527.70		
					16,419.44	Cash Balance Investment	21,506.96		
2,16,889.82		<b>Total</b>		2,25,683.92	2,16,889.82	<b>Total</b>		2,25,683.92	

(Source: Finance Accounts, 2017-18)

# Appendix- 1.4

(Reference: Paragraph 1.1.3; Page 5)  
Actuals and Budget Estimates for 2017-18

(₹ in crore)

Particulars	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
<b>Revenue Receipt</b>	<b>1,37,158.41</b>	<b>1,17,446.74</b>	(-) 19,711.67	(-) 14.37
Tax Revenue	32,001.12	23,136.49	(-) 8,864.63	(-) 27.70
Non Tax Revenue	2,874.96	3,506.74	631.78	21.98
Share of Union Taxes and Duties	65,326.34	65,083.38	(-) 242.96	(-) 0.37
Grant-in-aid from GoI	36,956.00	25,720.13	(-) 11,235.87	(-) 30.40
<b>Revenue Expenditure</b>	<b>1,22,602.82</b>	<b>1,02,623.73</b>	(-) 19,979.09	(-) 16.30
<b>General Services</b>	<b>41,603.48</b>	<b>33,374.30</b>	(-) 8,229.18	(-) 19.78
Organs of State	1,251.87	1,093.38	(-) 158.49	(-) 12.66
Fiscal Services	1,136.26	855.93	(-) 280.33	(-) 24.67
Interest Payments and Servicing of Debt	10,255.36	9,747.40	(-) 507.96	(-) 4.95
Administrative services	9,082.35	7,746.50	(-) 1,335.85	(-) 14.71
Pension and Miscellaneous General Services	19,877.64	13,931.09	(-) 5,946.55	(-) 29.92
<b>Social Services</b>	<b>53,305.96</b>	<b>45,769.47</b>	(-) 7,536.49	(-) 14.14
Education, Sports, Art and Culture	24,696.22	23,314.59	(-) 1,381.63	(-) 5.59
Health and Family Welfare	5,710.83	5,616.58	(-) 94.25	(-) 1.65
Water Supply, Sanitation, Housing and Urban Development	11,098.86	5,676.28	(-) 5,422.58	(-) 48.86
Information and Broadcasting	202.78	130.82	(-) 71.96	(-) 35.49
Welfare of SC, ST and other BCs	2,780.69	950.60	(-) 1,830.09	(-) 65.81
Labour and Labour Welfare	403.44	320.40	(-) 83.04	(-) 20.58
Social Welfare and Nutrition	8,164.47	9,685.22	1,520.75	18.63
Others	248.67	74.98	(-) 173.69	(-) 69.85
<b>Economic Services</b>	<b>27,688.39</b>	<b>23,475.93</b>	(-) 4,212.46	(-) 15.21
Agriculture and Allied Services	4,066.10	3,625.59	(-) 440.51	(-) 10.83
Rural Development	12,124.19	11,212.22	(-) 911.97	(-) 7.52
Irrigation and Flood Control	1,290.29	1,301.16	10.87	0.84
Energy	5,092.07	4,304.66	(-) 787.41	(-) 15.46
Industries and Minerals	936.08	755.92	(-) 180.16	(-) 19.25
Transport	2,022.72	1,401.80	(-) 620.92	(-) 30.70
General Economic Services	2,156.94	874.58	(-) 1,282.36	(-) 59.45
<b>Grant-in-aid and Contributions</b>	<b>4.99</b>	<b>4.03</b>	(-) 0.96	(-) 19.24
<b>Capital Expenditure</b>	<b>32,195.84</b>	<b>28,906.95</b>	(-) 3,288.89	(-) 10.22
<b>General Services</b>	<b>3,366.06</b>	<b>2,764.61</b>	(-) 601.45	(-) 17.87
<b>Social Services</b>	<b>5,186.35</b>	<b>4,258.34</b>	(-) 928.01	(-) 17.89
Education, Sports, Art and Culture	1,698.15	1,518.70	(-) 179.45	(-) 10.57
Health and Family Welfare	823.99	564.97	(-) 259.02	(-) 31.43
Water Supply, Sanitation, Housing and Urban Development	2,049.00	1,932.54	(-) 116.46	(-) 5.68
Welfare of SC, ST and other BCs	166.58	30.10	(-) 136.48	(-) 81.93
Social Welfare and Nutrition	448.63	103.74	(-) 344.89	(-) 76.88
Other	0.00	108.29	108.29	0
<b>Economic Services</b>	<b>23,643.43</b>	<b>21,884.00</b>	(-) 1,759.43	(-) 7.44
Agriculture and Allied Services	310.27	198.14	(-) 112.13	(-) 36.14
Rural Development	8,894.87	6,387.66	(-) 2,507.21	(-) 28.19
Irrigation and Flood Control	3,097.85	2,665.49	(-) 432.36	(-) 13.96
Energy	5,482.61	6,931.11	1,448.50	26.42
Industries and Minerals	190.00	110.48	(-) 79.52	(-) 41.85
Transport	5,533.53	5,402.44	(-) 131.09	(-) 2.37
General Economic Services	134.30	188.68	54.38	40.49
<b>Revenue Surplus (+)/ deficit (-)</b>	<b>14,555.59</b>	<b>14,823.01</b>	267.42	1.84
<b>Fiscal Deficit (-)</b>	<b>18,112.00</b>	<b>14,304.84</b>	(-) 3,807.16	(-) 21.02
<b>Primary surplus (+)/ deficit (-)</b>	<b>8,520.65</b>	<b>5,251.06</b>	(-) 3,269.59	(-) 38.37

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2017-18).



# Appendix- 1.5

(Reference: Paragraph 1.2.2; Pages 7)

## Time series data on State Government finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A Receipts</b>					
<b>1. Revenue Receipts</b>	<b>68,919</b>	<b>78,417</b>	<b>96,123</b>	<b>1,05,585</b>	<b>1,17,447</b>
<b>(i) Tax Revenue</b>	<b>19,961 (29)</b>	<b>20,750 (26)</b>	<b>25,449(26)</b>	<b>23,742(23)</b>	<b>23,137(20)</b>
Taxes on Sales, Trade, etc.	8,453(42)	8,607 (41)	10,603(42)	11,873(50)	8,298(36)
State Excise	3,168 (16)	3,217 (16)	3,142(12)	30(0)	(- )3.00(0)
Taxes on Vehicles	837 (4)	964 (5)	1,081(4)	1,257(5)	1,599(7)
Stamps and Registration fees	2,712 (14)	2,699 (13)	3,409(13)	2,982(13)	3,726(16)
Land Revenue	202 (1)	277 (1)	695(3)	971(4)	779(3)
Taxes on Goods and Passengers	4,349 (22)	4,451 (21)	6,087(24)	6,245(26)	1,645(7)
SGST	-	-	-	-	6,747(29)
Other Taxes	240 (1)	535 (3)	432(2)	384(2)	346(2)
<b>(ii) Non-Tax Revenue</b>	<b>1,545 (2)</b>	<b>1,558 (2)</b>	<b>2,186(2)</b>	<b>2,403(2)</b>	<b>3,507(3)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>34,829(51)</b>	<b>36,963 (47)</b>	<b>48,923(51)</b>	<b>58,881(56)</b>	<b>65,083(55)</b>
<b>(iv) Grants from Government of India</b>	<b>12,584(18)</b>	<b>19,146 (24)</b>	<b>19,565(21)</b>	<b>20,559(19)</b>	<b>25,720(22)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>15</b>	<b>1493</b>	<b>19</b>	<b>23</b>	<b>22</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>68,934</b>	<b>79,910</b>	<b>96,142</b>	<b>1,05,608</b>	<b>1,17,469</b>
<b>5. Public Debt Receipts</b>	<b>9,907</b>	<b>13,917</b>	<b>18,383</b>	<b>21,577</b>	<b>13,169</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,357	13,199	17,565	20,065	11,771
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	550	718	818	1,512	1,398
<b>6. Inter- State Settlement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7. Total Receipts in the Consolidated Fund (4+5+6)</b>	<b>78,841</b>	<b>93,827</b>	<b>1,14,525</b>	<b>1,27,185</b>	<b>1,30,638</b>
<b>8. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9. Public Account Receipts</b>	<b>33,458</b>	<b>40,251</b>	<b>49,106</b>	<b>61,730</b>	<b>57,107</b>
<b>10. Total Receipts of the State (7+8+9)</b>	<b>1,12,299</b>	<b>1,34,078</b>	<b>1,63,631</b>	<b>1,88,915</b>	<b>1,87,745</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>11. Revenue Expenditure</b>	<b>62,477</b>	<b>72,570</b>	<b>83,616</b>	<b>94,765</b>	<b>1,02,624</b>
Schemes	19,096 (31)	25,511 (35)	29,651(35)	33,576(35)	35,951(35)
Establishment and committed	43,381 (69)	47,059 (65)	53,965(65)	61,189(65)	66,673(65)
General Services (including interest payments)	22,018 (35)	26,408 (36)	27,972(33)	30,607(32)	33,374(32)
Social Services	26,395 (42)	31,713 (44)	35,943(43)	40,737(43)	45,770(45)
Economic Services	14,060 (23)	14,445 (20)	19,697(24)	23,417(25)	23,476(33)
Grants-in-aid and contributions	4	4	4	4	4
<b>12. Capital Expenditure</b>	<b>14,001</b>	<b>18,150</b>	<b>23,966</b>	<b>27,208</b>	<b>28,907</b>
Schemes	13,904 (99)	18,092 (99)	23,930(99)	27,192(100)	28866(100)
Establishment and committed	97(1)	58 (1)	36(1)	16(0)	41(0)
General Services	1,333(10)	1,748 (10)	3,617(15)	2,090(8)	2,765(10)
Social Services	1,858(13)	1,674 (9)	2,740(11)	3,592(13)	4,258(15)
Economic Services	10,810(77)	14,728 (81)	17,609(74)	21,526(79)	21,884(75)
<b>13. Disbursement of Loans and Advances</b>	<b>807</b>	<b>369</b>	<b>621</b>	<b>114</b>	<b>243</b>
<b>14. Total (11+12+13)</b>	<b>77,285</b>	<b>91,089</b>	<b>1,08,203</b>	<b>1,22,087</b>	<b>1,31,774</b>
<b>15. Repayments of Public Debt</b>	<b>3,120</b>	<b>3,609</b>	<b>4,125</b>	<b>4,215</b>	<b>4,653</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,559	2,975	3,423	3,461	3,841
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-

	2013-14	2014-15	2015-16	2016-17	2017-18
Loan and Advances from Government of India	561	634	702	754	812
<b>16. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>17. Inter State settlement</b>	-	-	-	-	-
<b>18. Total disbursement out of Consolidated Fund (14+15+16+17)</b>	<b>80,405</b>	<b>94,698</b>	<b>1,12,328</b>	<b>1,26,302</b>	<b>1,36,427</b>
<b>19. Contingency Fund disbursements</b>	-	-	-	-	-
<b>20. Public Account disbursements</b>	<b>29,453</b>	<b>39,200</b>	<b>45,923</b>	<b>57,268</b>	<b>46,299</b>
<b>21. Total disbursement by the State (18+19+20)</b>	<b>1,09,858</b>	<b>1,33,898</b>	<b>1,58,251</b>	<b>1,83,570</b>	<b>1,82,726</b>
<b>Part C. Deficits</b>					
<b>22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)</b>	<b>6,442</b>	<b>5,847</b>	<b>12,507</b>	<b>10,820</b>	<b>14,823</b>
<b>23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)</b>	<b>(-) 8,352</b>	<b>(-)11,179</b>	<b>(-)12,061</b>	<b>(-)16,479</b>	<b>(-)14,305</b>
<b>24. Primary Deficit/ Primary Surplus (23+25)</b>	<b>(-) 2,892</b>	<b>(-)5,050</b>	<b>(-)4,963</b>	<b>(-)8,288</b>	<b>(-)5,251</b>
<b>Part D. Other data</b>					
<b>25. Interest Payments (included in revenue expenditure)</b>	<b>5,460</b>	<b>6,129</b>	<b>7,098</b>	<b>8,191</b>	<b>9,054</b>
<b>26. Financial Assistance to local bodies etc.</b>	<b>18,935</b>	<b>22,359</b>	<b>26,426</b>	<b>36,209</b>	<b>43,359</b>
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>3,17,101</b>	<b>3,42,951</b>	<b>3,69,469</b>	<b>4,25,888</b>	<b>4,87,628</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>86,939</b>	<b>99,056</b>	<b>1,16,578</b>	<b>1,38,722</b>	<b>1,56,777</b>
<b>29. Outstanding guarantees (year end)</b>	<b>1,090</b>	<b>2,001</b>	<b>4,721</b>	<b>4,460</b>	<b>5,174</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>2,587</b>	<b>5,315</b>	<b>9,397</b>	<b>13,053</b>	<b>20,234</b>
<b>31. Number of incomplete projects</b>	<b>227</b>	<b>211</b>	<b>144</b>	<b>130</b>	<b>127</b>
<b>32. Capital blocked in incomplete projects</b>	<b>1,274</b>	<b>1,301</b>	<b>1,728</b>	<b>1,521</b>	<b>892</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization (in per cent)</b>					
Tax Revenue/GSDP	6.29	6.05	6.89	5.57	4.74
Non-Tax Revenue/GSDP	0.49	0.45	0.59	0.56	0.72
Central Transfers/GSDP	10.98	10.78	13.24	13.83	13.35
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	24.37	26.56	29.29	28.67	27.02
Total Expenditure/Revenue Receipts	112.14	116.16	112.57	115.63	112.20
Revenue Expenditure/ Total Expenditure	80.84	79.67	77.28	77.62	77.88
Revenue Expenditure on Social Services/ Total Expenditure	34.15	34.82	33.22	33.37	34.73
Revenue Expenditure on Economic Services/ Total Expenditure	18.19	15.86	18.20	19.18	17.82
Capital Outlay/Total Expenditure	18.12	19.93	22.15	22.29	21.94
Capital Expenditure on Social and Economic Services/Total Expenditure	16.39	18.01	18.81	20.57	19.84
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue Surplus/GSDP	2.03	1.70	3.39	2.54	3.04
Fiscal deficit/GSDP	2.63	3.26	3.26	3.87	2.93
Primary deficit /GSDP	0.91	1.47	1.34	1.95	1.08
Revenue Surplus/Fiscal Deficit	77.14	52.30	103.70	65.66	103.62
<b>IV Management of Fiscal Liabilities (in per cent)</b>					
Fiscal Liabilities/GSDP	27.42	28.88	31.55	32.57	32.15
Fiscal Liabilities/Revenue Receipts	126.15	126.32	121.28	131.38	133.49
Fiscal Liabilities/States own resources	404.25	444.04	421.85	530.59	588.41

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2017-18).

## Appendix- 1.6

(Reference: Paragraph 1.5.1; Page 22)

### Summarised financial position of the Government of Bihar as on 31 March 2018

(₹ in crore)

As on 31/03/2017	LIABILITIES		As on 31/03/2018
<b>96,595.00</b>	<b>Internal Debt</b>		<b>1,04,524.76</b>
	Market Loans bearing interest	73,896.93	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	30,606.07	
<b>9,595.81</b>	<b>Loans and Advances from Central Government</b>		<b>10,181.92</b>
	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	57.74	
	Other loan for States	9,883.90	
<b>350.00</b>	<b>Contingency Fund</b>		<b>350.00</b>
<b>8,891.14</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>8,810.89</b>
<b>22,916.84</b>	<b>Deposits</b>		<b>33,232.88</b>
<b>4,140.43</b>	<b>Reserve Funds</b>		<b>4,137.65</b>
<b>74.01</b>	<b>Inter State settlement</b>		<b>74.01</b>
<b>56,961.88</b>	<b>Surplus on Government Account</b>		<b>71,784.89</b>
	(i) Less Revenue Surplus of the current year	14,823.01	
	(ii) Accumulated Surplus at the beginning of the year	56,961.88	
<b>1,99,525.11</b>			<b>2,33,097.00</b>
	<b>ASSETS</b>		
<b>1,55,210.22</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>1,84,117.17</b>
	Investments in shares of Companies, Corporations, etc.	23,037.29	
	Other Capital Outlay	1,61,079.88	
<b>20,948.29</b>	<b>Loans and Advances</b>		<b>21,169.18</b>
	Loans for Power Projects	15,745.27	
	Other Development Loans	5,337.63	
	Loans to Government servants and Miscellaneous loans	86.28	
<b>1,193.65</b>	<b>Remittances</b>		<b>1,196.41</b>
<b>151.39</b>	<b>Advances</b>		<b>153.11</b>
<b>4,959.36</b>	<b>Suspense and Miscellaneous Balances</b>		<b>4,379.57</b>
<b>17,062.20</b>	<b>Cash</b>		<b>22,081.56</b>
	Cash in Treasuries and Local Remittances	0.00	
	Deposits with Reserve Bank	46.90	
	Departmental Cash Balance	185.73	
	Permanent Advances	341.97	
	Cash Balance Investments including earmarked funds	21,506.96	
<b>1,99,525.11</b>			<b>2,33,097.00</b>

(Source: Finance Accounts, 2017-18)

# Appendix- 1.7

(Reference: Paragraph 1.6.2; Page 25)

## Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by the Fourteenth Finance Commission (XIV FC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility and Budget Management (Amendment) Act, 2016 and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming the GSDP is good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

### Trends in Gross State Domestic Product (GSDP) at current price

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (₹ in crore)	3,17,101	3,42,951	3,69,469	4,25,888	4,87,628
Growth rate of GSDP	12.30	8.15	7.73	15.27	14.50

(Source: GSDP figures issued by MoSPI dated 28.08.2018)

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> of Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

## Appendix-2.1

(Reference: Paragraph 2.3.1; Page 28)

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

(₹ in crore)

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supple-mentary Provision	Total	Expen-diture	Savings	Percen-tage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>REVENUE</b>							
1	1-Agriculture Department	2,614.74	191.12	2,805.86	1,655.14	1,150.72	41.01
2	4-Cabinet Secretariat Department	397.67	27.15	424.82	242.35	182.47	42.95
3	12-Finance Department	260.07	8.00	268.07	148.41	119.66	44.64
4	15- Pension	19,866.79	0.05	19,866.84	14,296.82	5,570.02	28.04
5	16-Panchayati Raj Department	8,694.43	454.29	9,148.72	8,540.95	607.77	6.64
6	17-Commercial Tax Department	129.13	134.01	263.14	144.51	118.63	45.08
7	18- Food and Consumer Protection Department	1,641.90	777.74	2,419.64	1,211.48	1,208.16	49.93
8	21-Education Department	24,318.99	7,126.09	31,445.08	23,741.87	7,703.21	24.50
9	25-Information Technology Department	168.64	151.24	319.88	121.36	198.52	62.06
10	26-Labour Resource Department	413.95	41.86	455.81	353.31	102.50	22.49
11	27-Law Department	696.89	117.65	814.54	609.80	204.74	25.14
12	30-Minorities Welfare Department	289.97	8.00	297.97	88.54	209.43	70.29
13	33-General Administration Department	518.61	31.41	550.02	383.51	166.51	30.27
14	35-Planning and Development Department	1,386.42	4.93	1,391.35	361.00	1,030.35	74.05
15	39-Disaster Management Department	552.00	3,410.58	3,962.58	2,599.87	1,362.71	34.39
16	40- Revenue and Land Reforms Department	834.07	34.24	868.31	561.46	306.85	35.34
17	41-Road Construction Department	1,129.91	200.00	1,329.91	853.74	476.17	35.80
18	42-Rural Development Department	9,664.49	705.08	10,369.57	5,203.18	5,166.39	49.82
19	44-SC and ST Welfare Department	1,297.90	108.61	1,406.51	1,016.23	390.28	27.75
20	45-Sugar Industries Department	118.58	101.64	220.22	92.39	127.83	58.05

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)
21	48- Urban Development and Housing Department	4,335.01	712.92	5,047.93	3,236.04	1,811.89	35.89
22	50- Minor Water Resource Department	302.52	98.08	400.60	300.26	100.34	25.05
23	51-Social Welfare Department	5,846.24	2,386.54	8,232.78	6,090.58	2,142.20	26.02
<b>Total Revenue</b>		<b>85,478.92</b>	<b>16,831.23</b>	<b>1,02,310.15</b>	<b>71,852.80</b>	<b>30,457.35</b>	<b>29.77</b>
<b>CAPITAL</b>							
24	1-Agriculture Department	30.00	184.94	214.94	37.01	177.93	82.78
25	3-Building Construction Department	3,405.67	1,032.05	4,437.72	2,088.91	2,348.81	52.93
26	9- Co-operative Department	185.20	71.74	256.94	138.80	118.14	45.98
27	20- Health Department	818.99	352.21	1,171.20	552.04	619.16	52.87
28	21-Education Department	932.40	730.09	1,662.49	1,213.84	448.65	26.99
29	30- Minorities Welfare Department	305.10	48.00	353.10	241.40	111.70	31.63
30	35-Planning and Development Department	1,455.31	10.00	1,465.31	877.73	587.58	40.10
31	49-Water Resources Department	2,793.54	1,160.45	3,953.99	2,548.55	1,405.44	35.54
32	50- Minor Water Resource Department	304.30	0.00	304.30	129.79	174.51	57.35
<b>Total Capital</b>		<b>10,230.51</b>	<b>3,589.48</b>	<b>13,819.99</b>	<b>7,828.07</b>	<b>5,991.92</b>	<b>43.36</b>
<b>Grand Total (A+B)</b>		<b>95,709.43</b>	<b>20,420.71</b>	<b>1,16,130.14</b>	<b>79,680.87</b>	<b>36,449.27</b>	<b>31.39</b>

(Source: Appropriation Accounts for the year 2017-18)

## Appendix- 2.2

(Reference: Paragraph 2.3.2; Page 29)  
Persistent Savings during 2013-18

(₹ in crore)

(1)	No. and Name of the Grant	Amount of Savings ( percentage to total grant in bracket)				
		2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue-Voted</b>						
		<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>
1	1-Agriculture Department	1,474.44 (43.34)	1,590.88 (44.10)	1,652.10 (48.66)	1,214.66 (42.22)	1,150.72 (41.01)
2	2-Animal and Fisheries Resource Department	607.69 (62.55)	211.59 (32.11)	188.32 (31.37)	133.55 (22.25)	148.73 (19.90)
3	12-Finance Department	106.32 (27.48)	124.99 (45.19)	116.02 (45.16)	100.83 (38.82)	119.66 (44.64)
4	15-Pension	4,245.25 (30.84)	306.47 (2.63)	1,347.30 (10.22)	3,770.68 (23.17)	5,570.01 (28.04)
5	16-Panchayati Raj Department	1,070.78 (26.28)	2,334.24 (49.57)	2,572.10 (47.06)	919.67 (12.45)	607.76 (6.64)
6	18-Food and Consumer Protection Department	459.08 (41.34)	503.29 (43.77)	976.24 (40.67)	1,097.53 (50.74)	1,208.16 (49.93)
7	20-Health Department	623.24 (22.31)	914.11 (21.60)	964.06 (21.44)	3,350.96 (41.37)	1,427.99 (19.99)
8	21-Education Department	4,389.62 (23.52)	<b>8,534.72</b> <b>(34.32)</b>	5,813.90 (23.77)	3,837.45 (16.77)	7,703.21 (24.50)
9	22-Home Department	611.15 (12.58)	1,002.61 (16.18)	622.85 (10.09)	970.47 (13.55)	866.99 (11.77)
10	23-Industries Department	205.87 (27.69)	936.05 (65.35)	390.42 (28.40)	191.03 (26.13)	150.99 (18.36)
11	27-Law Department	141.61 (22.79)	179.09 (26.60)	146.64 (22.14)	289.30 (34.98)	204.74 (25.14)
12	33-General Administration Department	114.25 (27.71)	172.66 (31.77)	181.49 (33.32)	169.23 (25.13)	166.51 (30.27)
13	35-Planning and Development Department	771.08 (81.59)	540.78 (46.76)	135.04 (50.24)	1,291.09 (55.48)	1,030.36 (74.05)
14	37-Rural Works Department	144.10 (16.52)	839.93 (74.86)	422.07 (29.96)	432.17 (27.33)	228.19 (14.39)
15	39-Disaster Management Department	446.31 (31.10)	661.83 (59.29)	2,406.75 (85.92)	1,210.03 (67.09)	1,362.71 (34.39)
16	40-Revenue and Land Reforms Department	132.67 (21.20)	224.14 (31.73)	238.37 (32.74)	363.65 (44.40)	306.85 (35.34)
17	41-Road Construction Department	413.22 (32.97)	359.65 (28.57)	117.63 (11.39)	222.55 (17.66)	476.18 (35.81)
18	42-Rural Development Department	221.70 (11.74)	3,599.42 (53.52)	3,554.04 (50.18)	4,468.35 (43.48)	5,166.39 (49.82)

	No. and Name of the Grant	Amount of Savings ( percentage to total grant in bracket)				
		2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19	44-Scheduled Castes and Scheduled Tribes Welfare Department	189.52 (17.90)	227.39 (19.44)	361.50 (18.85)	497.99 (30.35)	390.28 (27.75)
20	48-Urban Development and housing Department	819.97 (32.32)	1,522.13 (46.12)	1,133.68 (36.44)	1,244.82 (26.93)	1,811.89 (35.89)
21	50-Minor Water Resource Department	668.14 (66.11)	375.41 (57.59)	359.96 (51.86)	102.64 (30.00)	<b>100.34</b> <b>(25.05)</b>
22	51-Social Welfare Department	1,324.08 (25.28)	2,515.37 (33.91)	1,502.39 (22.11)	1,798.95 (27.08)	2,142.20 (26.02)
<b>Total</b>		<b>19,180.09</b>	<b>27,676.75</b>	<b>25,202.87</b>	<b>27,677.60</b>	<b>32,340.86</b>
<b>Capital-Voted</b>						
23	3-Building Construction Department	659.52 (40.89)	1,719.79 (60.50)	1,347.14 (45.12)	1,537.81 (53.43)	2,348.80 (52.93)
24	10-Energy Department	1,670.51 (38.87)	2,323.07 (34.45)	1,207.86 (29.16)	5,330.74 (47.83)	130.74 (1.79)
25	41-Road Construction Department	846.96 (17.18)	661.32 (12.50)	599.98 (11.91)	442.80 (7.65)	372.09 (6.26)
26	49-Water Resources Department	1,853.56 (53.62)	1,262.62 (50.27)	251.54 (14.48)	511.32 (23.38)	1,405.44 (35.54)
27	50-Minor Water Resources Department	108.10 (35.52)	181.00 (50.03)	122.14 (37.85)	161.05 (56.45)	174.51 (57.35)
<b>Total</b>		<b>5,138.65</b>	<b>6,147.80</b>	<b>3,528.66</b>	<b>7,983.72</b>	<b>4,431.58</b>
<b>Grand Total</b>		<b>24,318.74</b>	<b>33,824.55</b>	<b>28,731.53</b>	<b>35,661.32</b>	<b>36,772.44</b>

(Source: Appropriation Accounts for respective years)



## Appendix- 2.3

(Reference: Paragraph 2.3.3; Page 29)

### 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)
<b>(A) Revenue (Charged)</b>					
1	13-Interest Payment	9,591.36	9,140.88	450.48	0.42
2	28-High Court of Bihar	166.42	150.70	15.72	12.09
3	34-Bihar Public Service Commission	22.60	21.03	1.57	0.10
<b>(A) Total for Revenue (Charged)</b>		<b>9,780.38</b>	<b>9,312.61</b>	<b>467.77</b>	<b>12.61</b>
<b>(B) Revenue (Voted)</b>					
4	1-Agriculture Department	2,614.74	1,655.14	959.60	191.12
5	3-Building Construction Department	601.67	514.39	87.28	15.31
6	4-Cabinet Secretariat Department	397.67	242.35	155.32	27.15
7	7-Vigilance Department	36.21	32.58	3.63	0.97
8	10-Energy Department	5,094.83	4,374.84	719.99	0.20
9	11-Backward Classes and Most Backward Classes Welfare Department	1,490.51	1,207.14	283.37	1.86
10	12-Finance Department	260.07	148.41	111.66	8.00
11	16-Panchayati Raj Department	8,694.42	8,540.95	153.47	454.29
12	18-Food and Consumer Protection Department	1,641.90	1,211.48	430.42	777.74
13	19-Environment and Forest Department	316.97	259.18	57.79	19.74
14	20-Health Department	6,182.53	5,717.10	465.43	962.56
15	21-Education Department	24,318.99	23,741.87	577.12	7,126.10
16	22-Home Department	7,233.89	6,500.78	733.11	133.89
17	23-Industries Department	733.26	671.56	61.70	89.29
18	25-Information Technology Department	168.64	121.36	47.28	151.24
19	26-Labour Resource Department	413.95	353.31	60.64	41.86
20	27-Law Department	696.89	609.80	87.09	117.65
21	29- Mines and Geology Department	25.85	21.03	4.82	17.97
22	30-Minorities Welfare Department	289.97	88.54	201.43	8.00
23	31-Parliamentary Affairs Department	2.01	1.91	0.10	0.20
24	32-Legislature	170.21	153.68	16.53	8.43

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(3-4)=(5)	(6)
25	33-General Administration Department	518.61	383.51	135.10	31.41
26	35-Planning and Development Department	1,386.42	361.00	1,025.42	4.94
27	38-Registration, Excise and Prohibition Department	152.80	136.77	16.03	67.24
28	40-Revenue and Land Reforms Department	834.06	561.46	272.60	34.24
29	41-Road Construction Department	1,129.91	853.74	276.17	200.00
30	42-Rural Development Department	9,664.48	5,203.18	4,461.30	705.08
31	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,297.90	1,016.23	281.67	108.61
32	45-Sugar Industries Department	118.58	92.39	26.19	101.64
33	48-Urban Development and Housing Department	4,335.01	3,236.04	1,098.97	712.92
34	50-Minor Water Resource Department	302.52	300.26	2.26	98.08
<b>(B)</b>	<b>Total for Revenue (Voted)</b>	<b>81,125.47</b>	<b>68,311.98</b>	<b>12,813.49</b>	<b>12,217.73</b>
	<b>Total for Revenue (A+B)</b>	<b>90,905.85</b>	<b>77,624.59</b>	<b>13,281.26</b>	<b>12,230.34</b>
<b>(C) Capital (Voted)</b>					
35	3-Building Construction Department	3,405.67	2,088.91	1,316.76	1,032.04
36	9-Co-operative Department	185.20	138.80	46.40	71.73
37	20-Health Department	818.99	552.04	266.95	352.21
38	30- Minorities Welfare Department	305.10	241.40	63.70	48.00
39	35-Planning and Development Department	1,455.31	877.73	577.58	10.00
40	37-Rural Works Department	8,331.86	6,396.35	1,935.51	1,367.00
41	49-Water Resources Department	2,793.54	2,548.55	244.99	1,160.45
42	51-Social Welfare Department	160.02	15.91	144.11	18.79
<b>(C)</b>	<b>Total for Capital (Voted)</b>	<b>17,455.69</b>	<b>12,859.69</b>	<b>4,596.00</b>	<b>4,060.22</b>
	<b>Grand Total (A+B+C)</b>	<b>1,08,361.54</b>	<b>90,484.28</b>	<b>17,877.26</b>	<b>16,290.56</b>

(Source: Appropriation Accounts for the year 2017-18)

## Appendix- 2.4

(Reference: Paragraph 2.3.4; Page 30)  
Un-necessary re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	3475-00-106-0001- Scheme for Standardisation of weights and measures	8.46	0.44	7.82	1.08	0.00
2	2	2403-00-102-0007- Cattle Fair, Exhibition and Cattle Welfare	1.25	0.17	1.17	0.20	0.05
3		2403-00-106-0212- National Cattle Management	1.26	1.65	0.00	2.91	0.00
4		2403-00-106-0312- National Live Stock Management	0.84	1.05	0.00	1.89	0.00
5		2403-00-789-0206- National Live Stock Health and disease Control Programme	2.16	1.74	2.12	1.78	0.00
6		2403-00-789-0207- National Live Stock Management Programme	0.24	0.76	0.00	1.00	0.00
7		2403-00-789-0307- National Live Stock Management Programme	0.16	0.50	0.00	0.66	0.00
8	3	2052-00-090-0020- Building Construction Department	2.36	0.22	1.99	0.00	0.59
9		2059-80-001-0001- Direction	17.07	1.59	16.88	1.66	0.12
10		2059-80-001-0004- Execution	155.72	5.01	143.33	0.00	17.40
11		4059-60-051-0106- Stadium & sports structure	100.00	9.93	84.99	24.94	0.00
12	4	2052-00-090-0024- Cabinet Secretariat Department	7.59	0.50	7.38	0.69	0.02
13	8	2204-00-102-0003- N.C.C. Junior Branch	9.22	0.12	8.82	0.52	0.00
14		2204-00-104-0001- Sports and Games	8.85	0.60	8.15	1.01	0.29
15		2205-00-102-0101- Promotion of Art and Culture	11.60	1.00	11.42	1.14	0.04
16		2251-00-090-0003- Art, Culture and Youth Department	2.92	0.24	2.72	0.44	0.00
17	12	7610-00-201-0001- House Building Advances to Government Servant	7.00	0.50	6.79	0.51	0.20
18	16	2515-00-001-0003- Establishment of District Panchayat	204.12	2.21	181.66	23.66	1.01
19	18	3456-00-001-0002- District Charges	46.92	3.53	44.65	0.00	5.80
20	19	2406-01-001-0001- Direction and Administration	19.02	0.47	17.14	2.35	0.00
21		2406-01-101-0002- Working Plan Division	1.34	0.06	1.22	0.08	0.10
22		2406-04-101-0302- National Resources and Ecosystem Conservation	1.56	1.55	0.58	2.52	0.01
23	20	2210-01-110-0011- Infectious Diseases Hospital, Patna	2.62	0.04	2.53	0.13	0.00
24		2210-01-200-0001- T.B. Eradication Programme	56.28	2.32	55.52	1.82	1.26
25		2210-01-200-0002- Leprosy Eradication Programme	50.71	0.50	45.59	3.31	2.31
26		2210-01-200-0006- Legislature Hospital Patna	1.99	0.28	1.97	0.25	0.05
27		2210-06-107-0001- Public Health Laboratories	5.02	0.09	4.97	0.09	0.05
28		2210-06-113-0001- Training and Extension Movement	0.64	0.14	0.62	0.03	0.13

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29	20	2211-00-101-0205- Health and Medical Education in Human resources	278.36	1.90	242.39	0.00	37.87
30		2211-00-101-0305- Human resources in Health and Medical Education	217.83	3.80	198.90	0.00	22.73
31		2251-00-090-0007- Health Department	4.54	0.05	3.73	0.86	0.00
32	21	2202-01-192-0001- Consolidated payment to Municipal Teachers	37.40	0.80	35.74	0.00	2.46
33		2202-01-193-0001- Consolidated Payment to Municipal Teachers	53.50	0.80	41.85	0.00	12.45
34		2202-01-197-0002- Consolidated Payment to Block Teachers and Physical Teachers	1,374.44	2.00	1,179.61	0.00	196.83
35		2202-02-001-0002- District Education Officer and Sub-Divisional Education Officer	161.02	40.00	155.91	0.00	45.11
36		2202-03-103-0003- Government Womens College	12.04	0.10	10.28	0.00	1.86
37		2202-80-001-0001- Headquarter Establishment	6.97	0.15	6.11	0.00	1.01
38		2202-80-001-0002- State Education Research and Training Institute Directorate	1.37	0.08	0.92	0.00	0.53
39		2202-80-003-0008- Primary Teachers Education College	19.49	3.50	18.67	0.00	4.32
40		2202-80-004-0004- Mithila Post Graduate Study and Research Institute	1.99	0.09	1.36	0.00	0.72
41		2202-80-004-0005- Research in Arabic and Persian	0.62	0.04	0.51	0.00	0.15
42		2202-80-004-0007- K.P. Jaiswal Research Institute, Patna	2.34	0.07	1.79	0.00	0.62
43		2202-80-004-0018- State Council of Educational Research and Training	9.26	0.21	7.23	0.00	2.24
44		2205-80-800-0006- Review Committee on Regional Record	0.17	0.01	0.17	0.00	0.01
45		2205-00-105-0001- Public Library	2.31	0.05	1.36	0.00	1.00
46		22	2052-00-090-0002- Home (Special) Department	14.62	0.30	12.79	2.11
47		2055-00-109-0017- Expenditure related to security purpose in Naxal Affected Areas	21.00	1.00	18.82	3.00	0.18
48		2055-00-111-0002- Order Police	211.55	0.20	171.52	0.00	40.23
49		2055-00-114-0002- Computer	3.03	0.18	2.68	0.53	0.00
50		2056-00-001-0001- Jail Inspectorate	7.55	0.44	6.90	1.09	0.00
51		2056-00-003-0002- Training to Prisoners	0.10	0.20	0.04	0.26	0.00
52		2056-00-101-0003- Sub-Jail	38.09	0.10	27.42	0.00	10.77
53		2235-02-106-0002- Probation Services	10.58	0.10	9.75	0.92	0.01
54		2235-60-200-0011- Relief on humanity ground	1.10	0.25	0.93	0.42	0.00
55	23	2851-00-102-0001- Demonstration Centers	24.26	0.34	19.79	4.81	0.00
56		2852-08-001-0001- Food Processing Industries Directorate	0.71	0.01	0.68	0.04	0.00
57		2852-80-102-0160- Scheme for pre-production and post production facilities	396.52	26.51	375.02	48.01	0.00
58		2852-80-102-0164- Bihar foundation	02.82	0.69	1.72	1.79	0.00
59	24	2220-60-106-0002- District units	24.90	0.74	15.78	9.84	0.02

Sl. No.	Grant No.	Head of Accounts and description	Total provision	Reappropriation (+)	Actual Expenditure	Surrender	Final savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
60	25	2852-07-202-0107- Broadcasting scheme related to information technology	3.00	10.00	1.45	11.55	0.00
61	26	2230-01-001-0001- Labour commissioner	5.66	0.08	5.05	0.66	0.03
62		2230-01-101-0007- Implementation of the Minimum wages Act in Agriculture	29.82	0.02	23.80	6.02	0.02
63		2230-01-101-0108- Strengthening of enforcement system for implementation of Labour Acts	10.78	0.06	10.74	0.09	0.01
64		2230-03-102-0001- Apprenticeship Training Scheme	2.56	0.05	2.20	0.41	0.00
65	27	2014-00-114-0001- Legal Adviser and Counsel	9.37	0.70	8.68	1.39	0.00
66		2014-00-114-0007- Judiciary Facilities (Recommendation of Finance Commission)	7.00	0.70	0.79	6.86	0.05
67		2014-00-117-0001- Family courts	12.43	0.17	8.85	3.58	0.17
68	30	2251-00-090-011-Minority Welfare Department	5.58	0.27	5.26	0.59	0.00
69	32	2011-02-101-0006- Leader of opposition party	0.94	0.02	0.56	0.40	0.00
70		2011-02-102-0005- Leader of opposition party	0.69	0.02	0.23	0.48	0.00
71		2011-02-103-0001- Legislative assembly secretariat	40.22	0.62	35.25	5.59	0.00
72	35	2052-00-090-0010- Planning and Development Department	10.88	0.20	9.41	1.47	0.20
73	36	4215-01-796-0217- National Rural Drinking Water Programme	4.50	1.00	4.05	1.45	0.00
74	39	2245-02-112-0002- Evacuation of population	124.54	8.00	83.27	48.80	0.47
75		2251-00-090-0017- Disaster Management Department	4.75	0.62	4.11	1.21	0.05
76	40	2029-00-102-0101- Revision of survey and settlement operations	33.82	3.00	32.92	2.81	1.09
77		2052-00-090-0017- Revenue and land reforms department	11.83	0.25	9.16	2.24	0.68
78		2506-00-102-0001- Consolidation of Land Holding	4.62	0.05	3.36	1.31	0.00
79	42	2501-06-789-0202- National Rural Livelihood Mission (NRLM)	127.66	63.74	121.74	69.66	0.00
80		2501-06-796-0202- National Rural Livelihood Mission (NRLM)	92.44	4.40	88.15	8.69	0.00
81	43	2203-00-103-0001- Certificate Course	0.99	0.17	0.78	0.38	0.00
82	44	2251-00-090-0023- Schedule Caste and Schedule Tribes Welfare Department	4.84	0.38	3.86	1.36	0.00
83	49	2711-01-103-0002- Other maintenance Expenditure	200.55	0.06	195.67	4.79	0.15
<b>Total</b>			<b>4,416.87</b>	<b>216.50</b>	<b>3,889.74</b>	<b>330.14</b>	<b>413.49</b>

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2017-18)

## Appendix- 2.5

(Reference: Paragraph 2.3.4; Page 30)  
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.	02	2403-00-106-0310- National Livestock Health and Disease Control Programme	16.16	3.48	18.04	1.57	0.03
2.	09	2425-00-001-0001- Direction	4.86	0.15	4.96	0.03	0.02
3.	12	7610-00-202-0001- Advance to Government servants for purchase of Motor Car	7.00	1.00	7.31	0.01	0.68
4.	13	2049-04-112-0001- Interest on External sustainable scheme of debts	108.60	28.00	134.11	0.00	2.49
5.		2049-60-701-0003- Expenditure under miscellaneous legal judgements	6.00	6.00	10.89	0.00	1.11
6.	15	2071-01-106-0003- Sumptuary allowances to retired Hon'ble chief justice and Hon'ble judges	0.10	0.25	0.17	0.17	0.01
7.	19	2406-01-003-0001- Training, Public Relation and Research	1.61	0.39	1.92	0.07	0.01
8.	20	2210-06-104-0001- Drug Control Establishment	14.61	1.34	15.05	0.71	0.19
9.	21	2202-01-001-0105- Educational Seminar workshop and organisation of different Educational Festivals	55.00	9.28	64.19	0.00	0.09
10.		2202-02-001-0003- Regional Deputy Director and Other Officer	6.27	0.75	6.67	0.00	0.35
11.		2202-80-003-0006- District Education and Training Institute	30.92	5.63	33.43	0.00	3.12
12.		2202-80-003-0007- Block Education and Training Institute	3.51	1.00	3.56	0.00	0.95
13.		2251-00-090-0002- Education Department	10.90	6.50	12.45	0.00	4.95
14.	22	2052-00-090-0006- Home (Police) Department	6.09	0.82	6.70	0.00	0.21
15.		2055-00-003-0008- Training School, Dumraon	5.82	1.38	6.49	0.00	0.71
16.	26	2230-03-101-0101- Establishment of New Women Industrial Training Institute	4.00	4.00	5.92	2.05	0.03
17.	40	2029-00-001-0102- Consolidation of Land Holding	15.00	4.00	18.30	0.63	0.07
18.	41	5054-03-337-0102- Major Roads	1215.00	74.00	1220.15	15.88	52.97
19.	48	2217-01-191-0116- Civil amenities in Urban areas	41.46	13.52	54.90	0.00	0.08
20.	49	3451-00-090-0009- Water Resources Department	19.95	2.45	20.91	1.44	0.05
21.		4700-80-051-0104- Irrigation created Project (Work) (NABARD AIDED PROJECT)	290.75	50.00	306.26	0.00	34.49
22.		4711-01-789-0104- Flood Control projects (Work)	220.00	50.00	263.75	2.16	4.09
<b>Total</b>			<b>2,083.61</b>	<b>263.94</b>	<b>2,216.13</b>	<b>24.72</b>	<b>106.70</b>

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2017-18)

## Appendix- 2.6

(Reference: Paragraph 2.3.4; Page 30)

### 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	2	2403-00-101-0004- Animal Health Production Institution	1.81	0.24	1.52	0.01	0.04
2		2403-00-101-0101- Hospital Dispensaries and other establishment	102.32	7.52	78.82	15.90	0.08
3		2403-00-102-0006- Cattle Breeding and Development Project	50.22	0.17	45.48	4.56	0.01
4		2403-00-102-0101- Frozen Semen Bank	14.20	2.26	11.68	0.25	0.01
5		2403-00-113-0001- Establishment of State Livestock Research Institution	10.04	1.69	8.09	0.25	0.01
6	3	2059-80-053-0001- Maintenance and Repairs	270.00	54.02	211.45	0.00	4.53
7		4059-60-051-0107- Cultural Structure	208.01	9.93	82.53	115.40	0.15
8	4	3053-80-003-0001- Training and Education	5.45	0.50	2.97	1.97	0.01
9	6	2015-00-108-0001- Expenditure on issue of Photo Identity Cards to Voters	5.05	1.24	3.42	0.38	0.01
10	8	2205-00-107-0101- Museums	14.70	1.00	4.72	8.50	0.48
11	9	2425-00-101-0001- Audit	26.68	0.62	25.55	0.44	0.07
12	12	7610-00-202-0004- Advance to Members of Legislature for purchase of Motor Car	14.00	1.50	3.39	8.71	0.40
13	13	2049-01-123-0001- Interest on Special Securities issued to National Small Saving Fund of the Central Government by State Government	2,227.42	4.00	2,223.29	0.00	0.13
14		2049-03-104-0001- Interest on General Provident fund	621.57	56.55	240.85	0.00	324.17
15	15	2071-01-106-0001- Due contribution to judges of High Court under Article 290 of the Constitution of India	9.39	0.25	2.03	0.00	7.11
16	18	3456.00-001-0003- District Charges (Consumer Protection)	16.39	2.03	11.21	0.00	3.15
17	19	2406-01-101-0001- Extension Improvement and Protection of Forests	89.72	1.72	77.21	10.75	0.04
18		2406-02-110-0323- Integrated Wild Life	10.43	1.55	2.18	6.69	0.01
19		2406-04-101-0201- National Afforestation Programme (NGIM)	12.08	3.01	4.88	4.17	0.02
20		2406-04-101-0301- National Afforestation Programme (NGIM)	8.06	2.01	3.23	2.78	0.04
21	20	2210-01-110-0008- Sri Krishna Medical College Hospital, Muzaffarpur	69.13	3.50	60.33	0.00	5.30
22		2210-01-110-0013- Sadar and Sub-divisional Hospital	550.57	2.60	444.80	50.50	52.67
23		2210-01-200-0005- Others Dispensaries (Local Dispensaries)	31.61	0.02	28.20	3.00	0.39
24		2210-03-101-0003- Health Sub-center	40.85	0.49	32.50	2.62	5.24
25		2210-03-103-0001- Primary Health Center	991.60	2.32	930.19	24.35	34.74

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)
26	20	2210-05-105-0007- Magadh Medical College	39.36	1.00	34.42	3.62	0.32
27		2210-06-101-0003- National Malaria Eradication Programme	37.27	0.20	20.68	15.06	1.33
28		2211-00-001-0204- Human Resources in Health and Medical Education	115.00	1.90	12.63	0.00	100.47
29		2211-00-001-0304- Human Resources in Health and Medical Education	90.64	3.80	20.99	0.00	65.85
30	21	2202-02-109-0001- Other Schools	997.07	61.94	795.82	0.00	139.31
31		2202-03-001-0001- Direction and Administration	9.33	0.66	2.60	0.00	6.07
32		2202-03-104-0003- Financial Aided College	125.00	0.43	89.30	0.00	35.27
33		2202-03-113-0101- Bihar Student Credit Card Scheme	55.00	9.28	2.50	0.00	43.22
34	22	2055-00-001-0009- Expenditure on deployed Paramilitary Force	245.56	12.00	191.48	32.82	9.26
35		2055-00-109-0005- Special Auxiliary Police	178.45	26.63	131.66	0.00	20.16
36		2055-00-109-0006- Strengthening of Naxal affected Police Stations/Outer Posts under Security Related Expenditure (SRE) Scheme	10.00	2.50	1.97	5.51	0.02
37		2056-00-101-0002- District Jail	160.09	0.31	140.86	0.00	18.92
38	23	2851-00-103-0103- handloom Development Scheme	5.95	0.67	5.07	0.20	0.01
39		2852-80-001-0002- Direction	27.94	0.01	26.34	1.57	0.02
40	24	2220-01-001-0001- Direction and Administration	8.49	0.74	4.11	3.63	0.01
41	27	2014-00-105-0001- Civil and Session Courts	592.75	0.87	507.86	83.18	0.84
42	32	2011-02-101-0005- Members	68.22	0.64	56.07	9.90	1.61
43	35	2053-00-094-0007- Strengthening of Planning System	104.06	0.20	70.48	22.24	11.14
44	40	2029-00-103-0206- National land Records Management Programme (NLRMP)	73.27	7.00	4.33	61.92	0.02
45	41	5054-02-337-0101- India Nepal Border Road	450.00	49.00	95.63	4.85	300.52
46	43	2203-00-112-0001- Graduate and Post Graduate Course	37.88	1.08	33.48	3.31	0.01
47	49	2711-01-001-0003- Regional Establishment	209.31	2.51	191.23	15.40	0.17
48		4700-80-051-0105- Irrigation Project (Work)	646.76	25.00	366.92	100.18	154.66
49		4700-80-789-0102- Irrigation Project	303.46	50.00	179.14	30.27	44.05
50		4711-01-051-0110- Flood Control Project (Work)	281.62	25.00	238.73	0.33	17.56
<b>Total</b>			<b>10,273.78</b>	<b>444.11</b>	<b>7,764.82</b>	<b>655.22</b>	<b>1,409.63</b>

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2017-18)



## Appendix- 2.7

(Reference: Paragraph 2.3.5; Page 30)

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

(₹ in crore)

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	1-Agriculture Department	2401-00-102-0201- National Food Security Mission	74.06	22.33	51.73	0.00	69.85
2.		2401-00-102-0301- National Food Security Mission	83.00	36.05	46.95	0.00	56.57
3.		2401-00-103-0218- Sub-Mission on Seed and Planting Material	27.79	9.54	18.25	0.00	65.67
4.		2401-00-103-0318- Sub-Mission on Seed and Planting Material	13.52	1.85	11.67	0.00	86.32
5.		2401-00-104-0205- Rashtriya Krishi Vikas Yojana	20.02	3.60	16.42	0.00	82.02
6.		2401-00-104-0305- Rashtriya Krishi Vikas Yojana	13.35	2.40	10.95	0.00	95.64
7.		2401-00-105-0207- National sustainable Agriculture Mission	20.39	0.89	19.50	0.00	95.66
8.		2401-00-105-0307- National sustainable Agriculture Mission	13.59	0.59	13.00	0.00	84.32
9.		2401-00-109-0218- Pradhan Mantri Krishi Sinchai Yojana	66.07	10.27	55.71	0.09	89.09
10.		2401-00-109-0318- Pradhan Mantri Krishi Sinchai Yojana	63.13	6.84	56.24	0.05	66.53
11.		2401-00-109-0103- Emergency Scheme for Flood and Drought	145.25	48.52	96.64	0.09	53.59
12.		2401-00-789-0203- Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	32.00	14.84	17.15	0.01	73.88
13.		2401-00-789-0237-- National Food Security Mission	14.28	3.70	10.55	0.03	84.45
14.		2401-00-789-0239- Pradhan Mantri Krishi Sinchai Yojana	12.73	1.98	10.75	0.00	51.29
15.		2401-00-789-0303- Rastriya Krishi Vikas Yojana (RKVY) (ACA)	28.00	13.64	14.36	0.00	60.75
16.		2401-00-789-0323- National Food Security Mission	16.00	6.28	9.72	0.00	89.15
17.		2401-00-789-0339- Pradhan Mantri Krishi Sinchai Yojana	12.17	1.32	10.85	0.00	77.47
18.		2401-00-789-0120- Promotion of Agriculture Mechanisation	28.80	6.47	22.31	0.02	87.46
19.		2401-00-789-0125- Emergency Scheme for Flood/ Drought	28.00	3.49	24.49	0.02	50.53
20.		2401-00-789-0126- Upliftment of Organic Farming	20.76	10.27	10.49	0.00	84.54
21.		2415-01-277-0312- Skill Development Mission	9.96	1.54	8.42	0.00	96.06

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22.	2-Animal and Fisheries Resources Department	2405-00-001-0101-Re-organisation of Fisheries Directorate	18.29	0.72	17.57	0.00	59.50
23.	3-Building Construction Department	2059-60-053-0001- Renovation and Repair of Building of Urban Hospitals	10.00	4.05	5.95	0.00	72.89
24.		2059-80-051-0001- Other Administrative Services	9.70	2.43	7.07	0.20	94.89
25.		4059-01-051-0113-Building of Co-operative Department	17.04	0.58	16.17	0.29	61.90
26.		4059-01-051-0116- Construction of Combined Labour Building	38.19	14.54	23.65	0.00	69.85
27.		4059-01-051-0117-Building for Blocks (Rural Development Department)	301.14	109.94	191.11	0.09	63.46
28.		4059-01-051-0122- Minority Welfare Office	25.00	2.98	21.72	0.30	86.88
29.		4059-60-051-0015-Construction of E.V.M. Godown ( Election Department)	46.00	0.77	45.23	0.00	98.33
30.		4059-60-051-0107- Cultural Structure	208.01	82.53	125.33	0.15	60.25
31.		4059-60-051-0121-Extension of Patna High Court	44.00	11.56	32.35	0.09	73.52
32.		4059-60-051-0123-Mukhya Mantri Nishchaya Swayam Sahayata Yojana	50.00	19.27	30.27	0.46	60.54
33.		4059-80-051-0220- Development of Infrastructure Facilities for Judiciary including Gram Courts	110.00	33.53	76.47	0.00	69.52
34.		4059-80-051-0221- Multi Sectoral Development Programme for Minorities	93.00	14.86	78.04	0.10	83.91
35.		4059-80-051-0320- Development of Infrastructure Facilities for Judiciary including Gram Courts	73.33	17.78	55.35	0.20	75.48
36.		4059-80-051-0117- Building for Engineering / Technical Colleges and Institutes (science and Technology Department)	98.22	42.83	53.14	2.25	54.10
37.		4202-02-104-0108- Polytechnic Bhawan (Nishchaya)	200.00	97.78	102.22	0.00	51.11
38.		4202-02-105-0105-Engineering College Building (Nishchaya)	455.00	132.09	319.18	3.73	70.15
39.		4216-01-700-0105-Judges Residence(Law Department)	211.00	24.24	186.00	0.76	88.15
40.		4216-80-051-0103- Residence for Minorities Welfare Department	13.00	1.47	11.53	0.00	88.69
41.		4225-80-051-0103- Construction of Hostels for Minorities Boys and Girls	77.00	12.29	64.71	0.00	84.04
42.		4235-02-104-0101- Old age Home	31.26	4.47	23.42	3.37	74.92

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
43.	4-Cabinet Secretariat Department	2070-00-001-0107- Bihar State Development Mission	200.00	70.00	130.00	0.00	65.00
44.		2070-00-114-0001- Maintenance of Government Aircrafts	59.19	23.18	36.00	0.01	60.82
45.	9- Co-operative Department	2401-00-789-0342- Premium Grants under the Pradhan Mantri Phasal Bima Yojana	79.47	17.09	62.38	0.00	78.50
46.	11-BC and MBC Welfare Department	4225-03-277-0101-Construction and Renovation of Buildings of Residential School and Hostel	39.58	17.91	21.64	0.03	54.67
47.	12- Finance Department	2054-00-095-0103- Bihar Revenue Administrative Intranet (Brain Project and Mission Mode Project)	60.00	20.00	40.00	0.00	66.67
48.	16-Panchayati Raj Department	2515-00-001-0102- District Panchayat Establishments	10.00	0.30	9.70	0.00	97.00
49.	17- Commercial Tax Department	2043-00-101-0001- District Charge	92.43	42.62	49.75	0.06	75.47
50.	18- Food and Consumer Protection Department	3456-00-198-0101- Meeting and Travelling Allowance to Non-Government Member of Constituted Committee for Vigilance & Monitoring to attend Meetings	7.50	0.40	7.10	0.00	94.67
51.		3456-00-789-0302- National Food Security Mission	259.46	93.59	134.35	31.52	51.78
52.	19- Environment and Forest Department	2406-02-110-0223- Integrated Wild Life	15.65	2.93	12.72	0.00	81.28
53.		2406-02-110-0224- Project Tiger	14.90	5.26	9.64	0.00	64.70
54.		2406-02-110-0324- Project Tiger	9.94	4.65	5.29	0.00	53.22
55.	20- Health Department	2210-03-789-0201- National Health Mission including N.R.H.M.	205.48	41.09	164.39	0.00	80.00
56.		2210-03-796-0202- National Health Mission including N.R.H.M.	12.84	2.80	10.04	0.00	78.19
57.		2211-00-102-0202- Human Resource in Health and Medical Education	11.38	2.62	8.69	0.07	76.36
58.		2230-03-102-0102- Opening of Bihar Kaushal Vikas Training Centre in health Field	19.88	0.10	19.78	0.00	99.50
59.		4210-02-103-0101- Construction and Renovation of referral Primary health center and additional primary health center	21.00	1.00	20.00	0.00	95.24
60.		4210-03-050-0103- For new Medical College and Para Medical Institution	420.00	47.81	372.19	0.00	88.62
61.		4210-03-105-0112- Auxiliary Nursing Midwifery (ANM) and General Midwifery Nursing (GNM) School	310.00	140.00	170.00	0.00	54.84

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
62.	20- Health Department	4210-03-105-0119- B.Sc Nursing College (Certain)	70.00	30.00	40.00	0.00	57.14
63.	21- Education Department	2202-01-111-0201- Sarva Shiksha Abhiyan (SSA)	4,933.88	1,854.80	3,079.08	0.00	62.41
64.		2202-02-109-0207- Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	784.95	54.00	730.95	0.00	93.12
65.		4202-01-202-0211- National Secondary Education Abhiyan (RMSA)	336.40	132.34	190.40	13.66	56.60
66.	22-Home Department	2070-00-003-0008- Training of Home Guards	10.00	4.42	5.58	0.00	55.80
67.		2070-00-107-0003- Welfare Programme Related to Home Guard	10.00	3.79	6.17	0.04	61.70
68.		4070-00-052-0101- Equipments of Jail	12.00	2.91	9.09	0.00	75.75
69.	23- Industries Department	2852-80-789-0102- Establishment for Entrepreneur Development Scheme	90.70	23.08	67.62	0.00	74.55
70.	24-Information and Public Relation Department	2220-60-789-0101- Regional Advertisement Plan Special Notified Scheme for SC	14.42	1.40	12.97	0.05	89.94
71.	25- Information Technology Department	2852-07-202-0106- Gyan City Project	10.00	3.75	6.25	0.00	62.50
72.		3451-00-090-0027- Information Technology Department	29.51	2.67	26.84	0.00	90.95
73.	26- Labour Resource Department	2230-02-101-0214- National Career Service	10.00	0.04	9.96	0.00	99.60
74.		2230-03-003-0333- skill Development Mission	10.54	3.26	7.28	0.00	69.07
75.		4250-00-050-0101- Land Acquisition for Industrial Training Institute	55.00	3.76	51.24	0.00	93.16
76.	27- Law Department	2014-00-105-0008- Rapid Court (Recommendation of Finance Commission )	67.04	8.50	58.52	0.02	87.29
77.	29- Mines and Geology Department	2853-02-001-0001- Mining and Geological Establishment	43.13	20.44	22.43	0.26	52.01
78.	30- Minorities Welfare Department	2202-03-107-0106- Arrangement of Coaching to Minority Students for Preparation of Bihar Public Service Commission	21.00	4.39	16.61	0.00	79.10
79.		2250-00-003-0101- Training to Minority Class Works	50.00	7.00	43.00	0.00	86.00
80.	33- Personnel and Administrative Reforms	2051-00-103-0001- Bihar Staff Selection Commission	51.82	4.60	47.22	0.00	91.12

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
81.	35- Planning and Development Department	2053-00-094-0109- Strengthening of Planning System under district level scheme in light of local needs	7.50	1.29	6.21	0.00	82.80
82.		2235-60-200-0117- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	572.50	183.21	389.27	0.02	67.99
83.		2235-60-200-0120- Bihar Temple Chahardiwari Construction Fund Plan 2015 (for Home Department)	30.00	9.99	20.01	0.00	66.70
84.		2235-60-789-0106- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	120.00	31.04	88.96	0.00	74.13
85.		2235-60-796-0102- Mukhya Mantri Nishchaya Swayam Sahayata Yojana	7.50	1.94	5.56	0.00	74.13
86.		3454-02-205-0101- Integrated Statistical Development Scheme	14.74	4.71	9.89	0.14	67.10
87.		4070-00-051-0109- Strengthening of Planning Machinery Under District Level Scheme in the Light of Local Needs	10.00	1.33	8.67	0.00	86.70
88.		4401-00-051-0102- Building of Agriculture Department	87.62	22.26	65.27	0.09	74.49
89.		4515-00-101-0105- Construction of Panchayat Sarkar Bhawan- Finance Commission (Panchayati Raj Department)	300.00	50.93	249.07	0.00	83.02
90.		4515-00-101-0501- Panchayati Raj Bhawan (EAP)	150.00	20.13	129.87	0.00	86.58
91.	37- Rural Works Department	4515-00-103-0216- Pradhan Mantri Gram Sadak Yojana (PMGSY)	3,300.00	1,364.64	1,935.36	0.00	58.65
92.	39- Disaster Management Department	2245-02-101-0005- Grants in Cash relief work caused by fire	10.00	4.28	5.69	0.03	56.90
93.	42- Rural Development Department	2505-02-101-0201- Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	1,502.98	626.11	876.87	0.00	58.34
94.		4515-00-103-0102-Block Minor Construction Work	51.00	11.93	39.07	0.00	76.61
95.	43- Science and Technology Department	2203-00-112-0105- Skill Development Mission	10.00	2.86	7.14	0.00	71.40
96.		4202-02-104-0109- Polytechnic (NISHCHAYA)	50.00	4.58	45.42	0.00	90.84
97.		4202-02-105-0106- Engineering College Building (NISHCHAYA)	45.00	21.29	23.71	0.00	52.69

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
98.	44- SC & ST Welfare Department	2225-01-277-0101- Education	16.50	6.38	10.12	0.00	61.33
99.		2225-02-102-0202-Special Central Assistance for Scheduled Tribes	18.00	0.86	17.10	0.04	95.00
100.		2225-02-197-0101- Scholarship/ Stipend	22.38	2.51	18.26	1.61	81.59
101.		2225-02-198-0101- Scholarship/ Stipend	67.17	16.36	50.27	0.54	74.84
102.		2225-02-277-0214- Umbrella Scheme for Education of Students of Scheduled Tribes	10.15	0.49	9.66	0.00	95.17
103.		2225-02-277-0101- Education	37.86	17.42	20.05	0.39	52.96
104.		45- Sugar Industries Department	2852-08-201-0001- Expenditure Related to Sugar Factory Control Act 1937- Headquarter	98.16	1.48	96.68	0.00
105.	47- Transport Department	5055-00-051-0101- Construction of District Transport Office	8.00	2.60	5.40	0.00	67.50
106.	48- Urban Development and Housing Department	2215-01-789-0103- Grants in aid to Nagar Panchayat for Supply of Drinking Water	28.00	6.25	21.75	0.00	77.68
107.	49- Water Resources Department	2700-80-190-0001- Establishment and Committed	15.70	0.00	12.20	3.50	77.71
108.		2705-00-001-0204- Pradhan Mantri Krishi Sinchai Yojana	69.88	27.13	42.75	0.00	61.18
109.		4700-80-051-0206- Rapid Irrigation Profit and Flood management Programme	155.88	34.89	120.99	0.00	77.62
110.		4700-80-051-0207- Pradhan Mantri Krishi Sinchai Yojana	795.03	49.50	740.04	5.49	93.08
111.		4711-01-051-0209- Accelerated Irrigation Benefit and Flood Management Program (AIBP) and other programme of water Resource	600.00	126.68	324.51	148.81	54.09
112.	50- Minor Water Resource Department	2702-03-103-0104- Private Tube well	66.40	11.48	54.92	0.00	82.71
113.		2702-03-789-0101- Private Tube well	12.80	1.60	10.86	0.34	84.84
114.		4702-00-101-0101- Minor Irrigation	96.68	25.58	71.09	0.01	73.53
115.		4702-00-102-0102- Loans from NABARD for Completion of new/ incomplete Medium Irrigation Schemes	88.42	37.70	50.71	0.01	57.35

Sl. No.	Number and name of Grants	Head of accounts and description	Total provision	Expenditure	Amount surrendered	Savings	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
116.	51- Social Welfare Department	2235-02-102-0224- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABLA)	129.01	27.43	101.58	0.00	78.74
117.		2235-02-102-0324- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABLA)	96.42	20.73	75.61	0.08	78.42
118.		2235-02-103-0225- Meternity Advantage Plan	30.00	0.05	29.95	0.00	99.83
119.		2235-02-104-0107- Chief Minister Beggary Prevention Plan	10.20	0.20	10.00	0.00	98.04
120.		2235-02-789-0312- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABLA)	31.25	5.85	25.38	0.02	80.96
121.		2235-03-789-0205- National Social Assistance Programme (NSAP)	463.14	176.16	286.98	0.00	61.96
122.		2235-03-796-0201- National Social AIDS Programme (NSAP)	56.13	10.00	46.13	0.00	82.18
123.		2236-02-789-0204- Integrated Child Development Services (ICDS)	235.64	98.22	137.42	0.00	58.32
124.		4235-02-102-0208- Integrated Child Development Services (ICDS)	149.44	10.28	139.15	0.01	93.11
125.		4235-02-102-0308- Integrated Child Development Services (ICDS)	29.27	6.22	23.05	0.00	78.75
<b>Total</b>			<b>21,037.49</b>	<b>6,612.30</b>	<b>14,186.70</b>	<b>219.15</b>	<b>67.44</b>

(Source: Detailed Appropriation Accounts, for the year 2017-18)

## Appendix- 2.8

(Reference: Paragraph 2.3.5; Page 30)

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

(₹ in crore)

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
1	1-Agriculture Department	2401-00-109-0319- National Mission of Agriculture Extension and Technology	6.64
2		2401-00-109-0419- National Mission of Agriculture Extension and Technology	12.34
3		2401-00-113-0217-Sub Mission on Agriculture Mechanisation	11.65
4		2401-00-113-0317- Sub Mission on Agriculture Mechanisation	7.76
5		2401-00-789-0245- Sub Mission on Agriculture Mechanism	2.24
6		2401-00-789-0343- National Mission of Agriculture Extension and Technology	1.28
7		2401-00-789-0345- Sub Mission on Agriculture Mechanism	1.50
8		2401-00-789-0443- National Mission of Agriculture Extension and Technology	2.38
9		2401-00-796-0267- Sub Mission on Agriculture Mechanism	0.14
10		2401-00-796-0365- National Mission of Agriculture Extension and Technology	0.08
11		2401-00-796-0367- Sub Mission on Agriculture Mechanisation	0.09
12		2401-00-796-0465- National Mission of Agriculture Extension and Technology	0.15
13		2402-00-796-0209- Integrated Watershed Management Programme (IWMP)	0.32
14		2402-00-796-0309- Integrated Watershed Management Programme (IWMP)	0.21
15	2-Animal and Fisheries Resource Department	2403-00-105-0102- Piggery Development	0.10
16		2403-00-106-0212- National Cattle Management	2.91
17		2403-00-106-0213- National Agriculture Development Scheme	8.42
18		2403-00-106-0312- National Livestock Management	1.89
19		2403-00-106-0313 -National Agriculture Development Scheme	5.62
20		2403-00-789-0207 - National Livestock Management Programme	1.00
21		2403-00-789-0307- National Livestock Management Programme	0.66
22		2404-00-102-0201- National Agriculture Development Scheme	0.06
23		2405-00-101-0319- Blue Revolution- Integrated Development and Fisheries Management	0.48
24		3454-01-001-0405 – Livestock Census	20.65
25	3-Building Construction Department	2059-01-053-0104- Strengthening and Renovation of Headquarter of Home Department (Police)	1.00
26		2059-01-053-0105- Strengthening and Renovation of Headquarter of Home Department (Special Branch)	1.00
27		2059-01-053-0118 -Renovation and Modernisation of Finance Department	0.50
28		2059-60-053-0002- Renovation and Repair of the building of Rural Hospitals	5.00
29		2059-80-103-0004 - Furnishing of Inspection Buildings	0.31
30		4059-01-051-0107 - Building of Finance Department	5.00



Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
31	3-Building Construction Department	4059-60-051-0017 -Establishment of A.D.R. centre on the recommendation of Finance Commission (Law Department)	5.39
32		4059-60-051-0101- Construction of Secretariat Sports Stadium	0.50
33		4059-60-051-0124 – Bihar Public Administration and Rural Development Organization (BIPARD)	40.00
34		4059-60-051-0319- Rashtriya Krishi Vikas Yojana (RKVY) (ACA) (for Building of Animal & Fisheries Department)	4.38
35		4059-60-796-0302- Kaushal Vikas Yojana	0.50
36		4059-80-051-0001- Other Administrative services	0.10
37		4059-80-051-0002- Minor works	0.10
38		4059-80-051-0122- IT Building	5.00
39		4225-80-051-0104 – Building Construction for Minorities Community to the name of Mahanubhavan	42.00
40		4408-02-101-0102- Construction of food storage godown (NABARD)	74.66
41	05- Secretariat of the Governor	2012-03-103-0004- Furnishing Allowance of the Governor	0.05
42		2012-03-103-0005- Electricity (Energy Consumption)	0.05
43	8-Art, Culture, and Youth Department	2205-00-190-0001- Bihar State Film Development and Finance Corporation Ltd.	0.25
44	9-Co-operative Department	2401-00-796-0364- Premium Grants under the Pradhan-Mantri Phasal Bima Yojna	4.97
45		2425-00-001-0107- Renovations of offices of the Co-operative department	1.26
46		2425-00-108-0116- Vegetables based Co-operative Committees incentive	5.00
47		4425-00-051-0104- Sahkar Bhawan	24.34
48		6425-00-107-0101- Loans to Bihar Co-operative Bank, Patna for Agricultural Credit Stabilisation fund	91.15
49	10-Energy Department	2801-02-190-0001- Bihar State Power Generation Company Ltd. (for reimbursement payment towards entry tax on Goods under Sam vikash Yojana	10.00
50		2810-60-600-0002- Grants-in-aid to Bihar Renewable Energy Development Agency	10.09
51		2810-60-600-0101- Non Conventional Energy Sources	249.90
52		4801-05-190-0208- Backward Region Grant Fund (BRGF State Component for BSPTCL) CSS	100.00
53	11-BC and MBC Welfare Department	2225-03-277-0212- Scheme for Development of Other Backward Classes and Un-notified Movable and Semi Movable Tribes	1.60
54		2225-03-277-0214- Pre-Matric Scholarship	12.50
55		2225-03-277-0312- Other Backward Classes and Un-notified Movable and Semi Movable Scheduled Tribes Development Scheme	0.53
56		2225-03-277-0314- Pre-Matric Scholarship	11.00
57		4225-03-277-0202- Scheme for Development of Economically Backward classes (Construction of OBC Hostel)	4.50
58		4225-03-277-0302- Scheme for Development of Economically Backward classes (Construction of OBC Hostel)	1.50
59	12- Finance Department	2070-00-800-0008- Miscellaneous and Contingent Expenditure	1.50
60		4058-00-103-0101- Machinery and Equipments Modernisation Scheme for Government Press, Gulzarbagh	1.00
61		4058-00-103-0102- Modernisation of Government Press, Gaya	0.50

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
62	16- Panchayati Raj Department	2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	4.88
63		2515-00-198-0312- Rajiv Gandhi Panchayat Empowerment Movement	60.00
64	17- Commercial Tax Department	2040-00-003-0001- Expenditure on training for officers of Bihar Finance Service	0.10
65		2040-00-101-0002- Bhamashah Samman Yojana	0.10
66	18- Food and Consumer Protection Department	3456-00-001-0405- State Consumer Helpline	0.08
67		3456-00-102-0411- Consumer Consciousness Programme	0.30
68		3456-00-102-0413- Strengthening of Public Distribution System	0.34
69	19- Environment and Forest Department	2405-01-105-0104- Pollution Control Board	2.92
70	20- Health Department	2210-01-200-0112- National Aids and Sexual Communicant Diseases control Programme (Urban)	0.40
71		2210-03-200-0101- National Aids and Sexually transmitted Diseases control Programme (Rural)	1.60
72		2211-00-004-0302- Human Resource in Health and Medical Education	0.22
73		2235-60-110-0204- Social Security for Unorganized labours including National Health Insurance Scheme	226.00
74		2235-60-110-0304- Social Security for Unorganized labours including National Health Insurance Scheme	150.67
75		4210-01-110-0110- Indira Gandhi Institute of Cardiology, Patna	1.00
76		4210-01-110-0113- Construction & Renovation of District & Sub-divisional Hospital Buildings	1.00
77	22- Home Department	2055-00-001-0006- Expenditure related to Security in violence affected areas (recoupment from Government of India)	0.10
78		2055-00-001-0007- Prevention of illegal business of swapak liquid and Manah prabhavi madak padarth	0.24
79		2055-00-003-0005- For participating in different Training courses outside the state	0.10
80		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
81		2055-00-115-0303- National scheme for modernisation of Public & Other force	50.96
82		2070-00-108-0102- Purchase of fire Extinguisher Equipments	35.00
83	23- Industries Department	2851-00-107-0204- National Agriculture Development Scheme	1.11
84		2851-00-796-0106- Development of Silk	0.50
85		4851-00-190-0102- Investment in Venture Capital	75.00
86		4851-00-190-0103- Bihar State Milk Co-operative Federation Ltd. (COMFED)	20.00
87	24-Information & Public Relation Department	2220-60-103-0002- Centenary Journalism Honour Fund	0.07
88		2220-60-106-0106- Bihar Sanvad Samiti	5.00
89		2235-60-200-0115- Journalist Pension Scheme	0.30
90	25-Information Technology Department	2230-03-001-0101- Skill Development Mission	20.00
91		2852-07-202-0015- Payment against outsourced services	90.00
92		2852-07-202-0110- e-District Scheme	3.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
93	26-Labour Resource Department	2230-02-101-0112- Simapar Sramik awam anya Manaw Bal ke niyojan hetu Bureau	2.00
94		2230-02-101-0113- Employment assistance to disabled Persons	0.50
95		2230-02-101-0314- National Career Service	6.67
96	27-Law Department	2014-00-105-0007- Extra Court (recommendation of Finance Commission)	17.00
97		2014-00-105-0009- Civil and Session Courts (recommendation of Finance Commission)	17.00
98		2014-00-114-0005- Grant to Bar Council/Association of Bihar State/ District/Sub-division	0.10
99		2014-00-114-0105- Grant to Bar Council/Association of Bihar State/ District/Sub-division	0.50
100		2014-00-117-0002- Family Court (recommendation of Finance Commission)	2.30
101		2250-00-101-0002- Grants to Bihar State Religious Nyas Parishad	1.00
102	30-Minorities Welfare Department	2202-02-107-0210- Multi Sectorial Development Programme for Minorities	1.20
103		2250-00-101-0101- Amount make available in form of assistance to Muslim abandoned	22.00
104		2250-00-800-0107- Maintenance, Security and growth of WAQF property	20.20
105		2250-00-800-0108- Grants to WAQF Board as revolving fund for development of WAQF property	76.00
106		7465-00-190-0101- Chief Minister Minority Education Loan scheme	40.00
107	32-Legislature	2011-02-101-0002- Discretionary grant by the speaker	0.05
108	33- Personnel and Administrative Reforms Department	2052-00-090-0005- General Administrative Department (State Commission for Backward Classes)	2.24
109		2052-00-090-0041- State Commission for most Backward Classes	2.12
110		2052-00-090-0052- State Commission for development of Upper Tribes	2.40
111		2070-00-003-0006- Bihar Institute of Public Administration and Rural Development ( BIPARD)	5.53
112	35-Planning and Development Department	2052-00-090-0103- Strengthening of Planning System	2.50
113		2059-01-053-0024- Maintenance of the buildings of Fair, Haat, Market and kutchery	1.00
114		2235-01-202-0505-Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	346.96
115		2235-01-789-0501- Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	98.74
116		2235-01-796-0501- Emergency Koshi Flood Rehabilitation Project (World Bank Aided)	7.24
117		3451-00-101-0101- Bihar State Planning Board	2.00
118		3454-02-204-0409- Intended Scheme for reformation of Crop Statistics	0.11
119		3475-00-004-0101- Chief Minister Nav Pravartan Protsahan	1.00
120		4401-00-789-0104- Building for Agriculture Department	16.89
121		4401-00-796-0102- Building for Agriculture Department	1.06
122		4515-00-102-0303- ACA for LWE Districts	60.00

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
123	36- Public Health and Engineering Department	4215-01-102-0125- Upgradation of Laboratory and Monitoring for quality of Water	0.10
124	38- Registration Excise and Prohibition Department	2030-02-101-0002- Cost of Stamps received from Security printing Press Hyderabad	1.00
125		2039-00-001-0007- compensation for closure of excise shops	0.20
126	39- Disaster Management Department	2235-01-200-0004- Grants-in-aid for compensation of land to persons displaced by soil erosion	5.00
127		2245-01-101-0003- payment of gratuitous relief to affected families	0.10
128		2245-01-105-0001- Medicine for Cattle	0.10
129		2245-02-101-0014- Cash Grants for protection from Frost and Cold wave	0.10
130		2245-02-101-0015- Gratuitous relief to the families of affected people due to death and injuries in accidents outside the State	0.10
131		2245-02-112-0104- Purchase of Communication Equipments	2.50
132		2245-02-800-0007- Expenditure in transporting the relief materials received from nongovernment institute	0.39
133		2245-06-101-0003- Supply of Food	0.05
134		2245-06-101-0004- Free Distribution of cloths and utensil for earthquake effected	0.05
135		2245-06-113-0001- Repairs/Restoration of damage buildings caused by earthquake	0.05
136		2245-80-102-0006- Management of Natural Disaster Relief Distribution Programmes	0.05
137		2245-80-800-0003- Bihar Agriculture troubled farmers scheme	0.15
138	4250-00-051-0104- Warehouse	0.40	
139	40- Revenue and Land Reforms Department	4047-00-050-0104- Purchase of Land for Road Construction (Revenue and Land Reform Department)	0.50
140	41- Road Construction Department	5054-03-337-0211- Special Assistance (BRG Path)	303.53
141	42-Rural Development Department	2216-03-105-0104- Monitoring and Technical Support to Indira Awas Yojna	4.00
142		2216-03-105-0106- Chief Minister Centenary Indira Awas Renovation Scheme	10.00
143		2216-03-789-0103- Chief Minister Indira Awas upgradation	92.00
144		2515-00-003-0101- Bihar Rural Development Training Institution	3.20
145		4515-00-102-0502- Bihar Integrated Social Security Strengthening Project (EAP)	2.00
146	43- Science and Technology Department	2203-00-112-0303- Technical Education quality Development Programme	0.67
147		4202-02-105-0207- Technical Education quality upgradation Programme	2.18
148		4202-02-105-0307- Technical Education quality upgradation Programme	1.50

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
149	44- SC and ST Welfare Department	2225-01-102-0101- 5 percent additional grant to family oriented income production scheme	0.50
150		2225-01-102-0316- Pradhan Mantri Adarsh Gram Yojna (PMAGY)	0.05
151		2225-01-277-0008- Establishment of Book Bank	0.16
152		2225-01-277-0219- Post Matric Stipend	60.00
153		2225-01-277-0222- CSS	49.10
154		4425-00-108-0164- Bihar State Schedule Caste Co-operative Development Corporation	4.00
155	48- Urban Development and Housing Department	2215-01-796-0102- Grants-in-aid to local Bodies for supply of drinking water	1.00
156		2215-01-796-0103- Grants-in-aid to Municipal Councils for supply of drinking water	2.00
157		2217-01-191-0218- Atal Renewal Mission for Rejuvenation and Urban Transformation (AMRUT)	68.90
158		2217-01-191-0220- Clean India Mission	70.00
159		2217-01-191-0318- Atal Renewal Mission for Rejuvenation and Urban Transformation (AMRUT)	34.10
160		2217-03-191-0209- Atal Renewal Mission for Rejuvenation and Urban Transformation (AMRUT)	160.00
161		2217-03-191-0211- House for all (Urban) Mission	30.00
162		2217-03-193-0311- Sahri Punarnavikaran Mission Atal Navikaran aur sahri Parivartan Mission	10.04
163		2217-05-001-0103- Efficiency Development Programme	0.50
164		3475-00-108-0202- National Urban Livelihood Mission	112.05
165		3475-00-108-0302- National Urban Livelihood Mission	74.70
166		3475-00-789-0202- National Urban Livelihood Mission	21.60
167		3475-00-789-0302- National Urban Livelihood Mission	14.40
168	3475-00-796-0202- National Urban Livelihood Mission	1.35	
169	50- Minor Water Resource Department	2702-02-016-0101- Bihar Centenary Private Tubewell Scheme	0.83
170		2702-02-789-0101- Bihar Centenary Private Tubewell Scheme	0.16
171		2702-02-789-0102- Survey and Investigation	1.60
172		2702-02-796-0102- Survey and Investigation	0.10
173		2702-03-796-0101- Private Tubewell	0.80
174		4702-00-789-0103- Loan from NABARD to complete the residual Works of Tubewell Scheme	1.60
175		4702-00-789-0104- Loan from NABARD to complete the new/ incomplete works of medium irrigation scheme	17.04
176		4702-00-789-0205- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	6.84
177		4702-00-789-0305- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	4.56

Sl. No.	Number and name of Grant	Head of accounts and description	Total provision surrendered
(1)	(2)	(3)	(4)
178	50- Minor Water Resource Department	4702-00-796-0104- Loan from NABARD to complete the residual Works of Tubewell Scheme	0.10
179		4702-00-796-0105- Loan from NABARD to complete the new/ incomplete works of medium irrigation scheme	1.06
180		4702-00-796-0206- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.43
181		4702-00-796-0306- Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.29
182	51-Social Welfare Department	2235-02-101-0111- Training of Regional Officers for different Institutions	0.10
183		2235-02-103-0219- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	51.53
184		2235-02-103-0220- Mukhya Mantri Nishakt Jan Vivah Protsahan Anudan Yojana	10.00
185		2235-02-103-0319- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	25.77
186		2235-02-789-0313- National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	8.59
187		2235-60-200-0119- Chief Minister Tejab sufferer Social Security Pension Plan	2.01
188		2245-02-282-0005- Supply of Supplementary nutrition for Welfare Department (for society welfare department)	0.10
189		4235-02-102-0106- Building for Remand Home, Children Home	0.10
<b>Total</b>			<b>3,591.68</b>

(Source: Grant Audit Register, for the year 2017-18)

## Appendix -2.9

(Reference: Paragraph 2.3.7; Page 32)

### 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	2059	107.05	28.53	78.52	73.35
2	04-Cabinet Secretariat	2013	2.67	0.38	2.29	85.77
3	05- Secretariat of the Governor	2012	5.94	0.21	5.73	96.46
4	10-Energy	6801	103.24	0.00	103.24	100.00
5	12-Finance	2054	84.83	44.94	39.89	47.02
6	14-Repayment of Loans	6004	138.49	0.00	138.49	100.00
7	15-Pension	2071	5,577.79	1.66	5,576.13	99.97
8	18-Food and Consumer Protection	3456	1,090.28	555.32	534.96	49.07
9	20-Health	2211	316.68	23.25	293.43	92.66
10	21-Education	2202	7,700.44	4,562.48	3,137.96	40.75
11		2204	2.50	0.00	2.50	100.00
12		2205	1.82	0.00	1.82	100.00
13		4202	448.65	190.40	258.25	57.56
14	22-Home	2245	5.00	0.00	5.00	100.00
15		4055	81.73	0.20	81.53	99.76
16	35-Planning and Development	2053	39.80	28.45	11.35	28.52
17	39-Disaster Management	2245	1,363.57	665.65	697.92	51.18
18	40- Revenue and Land Reforms	4047	25.56	10.37	15.19	59.43
19	41-Road Construction	3054	450.58	253.48	197.10	43.74
20	42-Rural Development	2216	4,920.46	3,468.99	1,451.47	29.50
21	48-Urban Development and Housing	2015	29.57	19.68	9.89	33.45
22	49-Water Resources	4700	1,280.36	997.91	282.45	22.06
23		4711	678.02	397.41	280.61	41.39
<b>Total</b>			<b>24,455.03</b>	<b>11,249.11</b>	<b>13,205.72</b>	<b>54.00</b>

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

## Appendix- 2.10

(Reference: Paragraph 2.3.7; Page 32)

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

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2401-Crop Husbandry	2,961.34	935.43	31.59
2		2402-Soil and Water Conservation	90.77	21.66	23.86
3		6401-Loans for Crop Husbandry	178.05	177.93	99.93
4	2	2403-Animal Husbandry	457.29	69.22	15.14
5		2404-Dairy Development	132.31	13.88	10.49
6		2405-Fisheries	123.71	36.56	29.55
7		3454-Census Surveys and Statistics	139.06	20.69	14.88
8	3	4059-Capital Outlay on Public Works	3,030.88	425.12	14.03
9		4216-Capital Outlay on Housing	489.64	274.08	55.98
10	4	2070-Other Administrative Services	896.09	143.71	16.04
11		5053-Capital Outlay on Civil Aviation	36.79	10.53	28.62
12	8	2205-Art and Culture	78.71	13.17	16.73
13	11	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	166.59	27.64	16.59
14	12	2054-Treasury and Accounts Administration	158.86	44.94	28.29
15		2058-Stationery and Printing	25.88	10.07	38.91
16		7610-Loans to Government Servants etc.	31.00	11.36	36.65
17	17	2040-Taxes on Sales, trade etc.	131.09	86.85	66.25
18		2043- Collection Charges Under State Goods and Services Tax	132.06	60.03	45.46
19	18	2408-Food Storage and Warehousing	735.17	116.86	15.90
20	19	2406-Forestry and Wild Life	330.54	44.15	13.36
21	22	2070-Other Administrative Services	896.09	178.35	19.90
22	23	2852-Industries	1,041.79	128.85	12.37
23		4851-Capital Outlay on village and Small Industries	109.00	20.53	18.83
24	24	2220-Information and Publicity	202.78	35.85	17.68
25	25	2852-Industries	1,041.79	151.68	14.56
26	26	2230-Labour and Employment	463.84	96.96	20.90
27		4250-Capital Outlay on other Social Services	258.50	51.24	19.82
28	27	2014-Administration of Justice	860.24	200.79	23.34
29	28	2014-Administration of Justice	178.51	27.66	15.49
30	29	2853-Non-ferrous Mining and Metallurgical Industries	43.13	22.43	52.01
31	32	2011-Parliament/State/Union Territory Legislatures	179.78	20.81	11.58



Sl. No.	Grant No.	Major Heads	Total provision	Amount surrendered	Percentage of total provision
32	33	2051-Public Service Commission	76.72	48.48	63.19
33		2053-District Administration	562.16	92.80	16.51
34	35	4401-Capital Outlay on Crop Husbandry	138.95	33.26	23.94
35	37	4515- Capital Outlay on other Rural Development Programmes	10,261.87	2,846.58	27.74
36	38	2030-Stamps and Registration	77.14	23.06	29.89
37		2039-State Excise	142.02	59.31	41.76
38	39	2245-Relief on account of Natural Calamities	5,149.10	642.16	12.47
39	40	2029-Land Revenue	810.09	294.72	36.38
40	41	3054-Roads and Bridges	2,016.31	253.48	12.57
41	42	2215-Water Supply and Sanitation	1,911.44	444.29	23.24
42		2216-Housing	5,942.09	3,468.99	58.38
43		2501-Special Programmes for Rural Development	740.67	360.34	48.65
44		2505-Rural Employment	2,010.15	879.24	43.74
45	43	2203-Technical Education	176.81	20.69	11.70
46	44	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,898.88	417.69	14.41
47	46	3452-Tourism	90.87	21.18	23.31
48	47	2041-Taxes on Vehicles	74.72	11.83	15.83
49	48	2015-Elections	159.76	19.68	12.32
50		2217-Urban Development	4,291.30	947.50	22.08
51	50	2702-Minor Irrigation	392.80	99.13	25.24
52		4702-Capital Outlay on Minor Irrigation	304.30	174.49	57.34
<b>Total</b>			<b>53,829.43</b>	<b>14,637.93</b>	<b>27.19</b>

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

## Appendix- 2.11

(Reference: Paragraph 2.3.8; Page 32)

### Rush of Expenditure in the month of March 2018

(₹ in crore)

Sl. No.	Grant No. and name of the Department	Total expenditure during 2017-18	Expenditure incurred during January to March 2018	Expenditure incurred in March 2018	Percentage of total expenditure w.r.t. expenditure during	
					January – March 2018	March 2018
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3-Building construction Department	2,602.46	1,826.11	1,490.67	70.17	57.28
2	4-Cabinet Secretariat Department	269.25	209.45	173.98	77.79	64.62
3	5-Secretariat of the Governor	14.14	11.12	11.12	78.64	78.64
4	7-Vigilance Department	32.58	24.56	24.56	75.38	75.38
5	9-Co-operative Department	943.03	598.73	520.80	63.49	55.23
6	10-Energy Department	11,530.30	8,188.73	7,696.73	71.02	66.75
7	11-BC and MBC Welfare Department	1,225.06	1,209.84	1,153.30	98.76	94.14
8	18-Food and Consumer Protection Department	1,212.49	1,169.55	1,160.02	96.46	95.67
9	24-Information and Public Relation Department	132.24	120.08	113.90	90.80	86.13
10	25-Information Technology Department	200.92	103.55	101.97	51.54	50.75
11	28-High Court of Bihar	150.70	114.91	114.73	76.25	76.13
12	30-Minorities Welfare Department	329.95	218.38	211.85	66.19	64.21
13	31-Parliamentary Affairs Department	1.90	1.39	1.39	73.16	73.16
14	32-Legislature	154.25	119.55	119.55	77.50	77.50
15	34-Bihar Public Service Commission	21.03	16.68	16.68	79.32	79.32
16	42-Rural Development Department	5,215.12	4,688.90	4,637.15	89.91	88.92
17	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,016.24	931.39	891.15	91.65	87.69
18	46-Tourism Department	145.04	111.74	109.51	77.04	75.50
<b>Total</b>		<b>25,196.70</b>	<b>19,664.66</b>	<b>18,549.06</b>	<b>78.04</b>	<b>73.62</b>

(Source: Finance Accounts, for the year 2017-18)

## Appendix- 2.12

(Reference: Paragraph 2.4; Page 33)

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

(₹ in crore)

Sl. No.	Major Head	Description of Major Head	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory Legislatures	For organization of Commonwealth Parliamentary Association Conference in Patna Vidhan Sabha.	1.40
2			For purchase of vehicles for officers in secretariate.	0.94
3	2014	Administration of Justice	For payment of 68 officers and other staff employed for Fast Track Courts.	7.04
4			For increase in salary due to Seventh Pay Commission for Mahaprashasak and Shaskeeya Nyaasi.	0.03
5			For vehicle of Hon'ble Judges in Bihar Rajya Vidhik Sewa Pradhikar	0.15
6			for purpose of 40 vehicles for judges of High court.	9.09
7			For pending payments of salary of month October to staff of Parivahan Vibhag	0.99
8	2051	Public Service Commission	For funds for smooth functioning of commission as there is lack of fund.	0.34
9	2052	Secretariat-General Services	For purchasing vehicle for Principal Secretary of Parliamentary Affairs.	0.13
10			For payment of increase in stipend for examiners on duty of departmental exam conducted by Rajya Parishad on revised syllabus.	0.08
11			For purchase of vehicle for Rajaswa Parshad, Patna	0.26
12			For pay fixation according to 7 <sup>th</sup> pay commission to employees in Commissioner office.	0.25
13			For one Driver through outsourcing in Bihar State Tourism Development Corporation	0.01
14	2053	District Administration	For buying 3 vehicles	0.29
15	2055	Police	For Physical Test and Examination in recruitment process of constable.	9.00
16	2056	Jails	For functional requirement of BICA, Hajipur	0.37
17	2070	Other Administrative Services	For purchasing vehicles for Vigilance Dept	0.33
18			For buying BMW-XI (petrol) for use bt Governor of Bihar during his visit to Bihar Bhawan, New Delhi.	0.42
19			For vehicles of ₹16 lakh each for hon'ble President and member of Lokayukt	0.32
20			For payment of salaries and allowances to staff of Special Vigilance Unit and salaries of 6 Police Inspector & 3 D.S.P	0.59
21			For purchase of 2 vehicles for Investigation Branch Lokayukt Institute.	0.18
22	2210	Medical and Public Health	For construction of Medical College & Nursing College in Indira Gandhi Ayurvigyan Sansthan.	115.00
23	2230	Labour, Employment and Skill Development	For examination related expense in industrial training institutions controlled by Exam Controller Office	0.95
24			For payment of 17 retired officers hired on contract basis	0.40

Sl. No.	Major Head	Description of Major Head	Purpose	Amount
25	2251	Secretariat Social Service	For payment of 8 Retired Staff on Contractual basis in Secretariat Mess Establishment	0.14
26			For purchase of 2 vehicles for State Information Commission.	0.19
27	2851	Village and Small Industries	For payment of rent of buildings, cars and payment to Private Cleaning Agencies	0.94
28	2852	Industries	For treatment of son of suspended Sugarcane officer	0.11
29	3451	Secretariat-Economic Services	For purchase of car for Hon'ble Agriculture Minister.	0.16
30			For purchase of tata safari storme car for Minister of sugarcane industries.	0.16
31			For purchasing vehicle for Minister.	0.16
32	4055	Capital Outlay on Police	for buying Fire Extinguishing Instruments for Under construction Police Bhawan	30.00
33	4059	Capital Outlay on Public Works	For foundation of Dr. A.P.J Abdul Kalaam Science City.	94.95
34	4210	Capital Outlay on Medical and Public Health	For construction work in Shivhar situated Saroha Hospital	19.12
35	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	Paid-up capital for mines and geology department of Bihar State Mining Limited	20.00
<b>Total</b>				<b>314.49</b>

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

## Appendix- 2.13

(Reference: Paragraph 2.5; Page 35)  
Unnecessary Retention of Funds

(₹ in crore)

Sl. No.	Head	Office Name	Date of A. C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2015	District Election Officer, Supaul	30.10.15	19.43	29.03.17	4.98	17
2	2029	Najarat S.D.M., Katihar	31.03.07	5.00	17.02.17	0.67	117
3	2053	District Planning officer, Saharsa	26.09.13	200.00	06.10.16	1.37	36
4	2053	District Planning officer, Madhepura	04.09.13	250.00	10.04.17	13.63	43
5	2053	District Planning officer, Saharsa	26.09.13	200.00	24.07.17	1.12	46
6	2210	Chief Medical Officer, Patna	31.03.08	21.23	09.09.15	2.44	89
7	2210	Superintendent, DMCH, Laheriasarai	29.01.10	237.98	20.12.16	17.52	82
8	2210	Superintendent, DMCH, Laheriasarai	31.03.07	516.91	24.01.17	41.58	117
9	2216	Distt Development Commissioner, Vaishali	25.01.12	22.49	31.10.16	14.09	56
10	2225	Block Development Officer, Muraul (Muzaffarpur)	27.03.10	10.00	22.02.16	2.36	71
					31.08.16	0.58	77
11	2225	District Welfare officer, Munger	11.01.13	141.84	13.04.16	90.17	39
12	2230	D. M. Social Security, Jamui	28.03.08	61.60	27.09.16	22.56	102
13	2230	D. M. Social Security, Jamui	24.11.06	203.20	31.05.17	6.60	<b>124</b>
14	2235	District Programme Officer, Chapra (Saran)	27.05.10	241.14	18.08.17	0.87	86
15	2245	Circle Officer, Barsoi (Katihar)	27.09.13	300.00	15.09.16	12.75	35
16	2245	Circle Officer, Barsoi (Katihar)	11.09.13	150.00	17.01.15	1.33	16
17	2250	District Minority Welfare Officer, Sitamahri	09.03.10	300.00	11.11.16	1.95	80
18	2250	District Minority Welfare Officer, Araria	27.05.11	654.11	23.11.16	119.69	65
19	2250	District Welfare Officer, Aurangabad (Bihar)	28.03.11	56.20	07.06.17	0.90	74
20	2401	District Agriculture Officer, Gaya	08.03.11	80.49	06.10.16	4.75	67
21	2401	District Agriculture Officer, Madhepura	24.09.13	17.53	14.09.16	10.38	35
22	2401	Block Development Officer, Pandarak (Patna)	11.10.10	7.68	15.09.16	0.72	71

Sl. No.	Head	Office Name	Date of A. C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23	2401	District Agriculture Officer, Chapra (Saran)	29.03.13	10.00	10.06.16	3.02	38
24	2401	Joint Director (Shasya) Pat, Purnia	17.02.14	18.69	22.02.16	0.49	24
25	2401	Block Development Officer, Shivsagar (Rohtas)	31.10.09	8.51	11.08.16	0.79	82
26	2401	Block Development Officer, Amnaur (Saran)	23.12.10	6.23	12.06.12	3.17	17
27	2401	Block Development Officer, Bihta (Patna)	07.02.11	37.80	15.03.14	18.45	37
28	2405	District Fishery Officer -cum-CEO, Darbhanga	<b>16.02.16</b>	115.90	24.05.17	86.33	15
29	2405	District Fishery Officer -cum-CEO, Patna	11.02.15	39.93	01.09.16	37.40	18
30	2405	District Fishery Officer -cum-CEO, Saran, Chapra	12.02.16	156.00	21.12.16	146.78	<b>10</b>
					23.03.17	0.68	13
31	2405	District Fishery Officer -cum-CEO, Gopalganj	08.02.16	68.29	03.12.16	65.48	10
					21.03.17	0.46	13
32	2405	District Fishery Officer -cum-CEO, Katihar	11.02.16	182.47	30.05.17	16.07	15
33	2405	District Fishery Officer -cum-CEO, Madhepura	19.02.16	61.49	20.03.17	53.73	13
34	2405	District Fishery Officer -cum-CEO, Purnia	18.02.16	40.68	29.05.17	4.04	15
35	2405	District Fishery Officer -cum-CEO, Purnia	08.02.16	73.22	29.05.17	1.27	15
36	2405	District Fishery Officer -cum-CEO, Jehanabad	23.02.16	5.03	17.07.17	4.74	17
37	2405	District Fishery Officer -cum-CEO, Banka	23.02.16	58.99	24.05.17	9.90	15
38	2405	District Fishery Officer -cum-CEO, Jehanabad	17.02.16	20.34	21.07.17	18.98	17
39	2405	District Fishery Officer -cum-CEO, Madhepura	19.02.16	32.54	24.05.17	24.41	15
40	2515	Deputy Development Commissioner, Zila Parishad, Bhabhua (Kaimur)	31.03.10	39.24	19.11.16	12.04	80
41	2515	Deputy Development Commissioner, Kishanganj	30.03.09	8.34	20.07.17	0.26	100
42	2852	Assistant Director (Industry,Accounts), Patna	10.03.16	19.60	15.06.17	11.37	15
43	3454	S.D.M. Najarat, Shekhpura	28.03.12	25.69	30.03.15	15.90	36
44	3454	District Statistical Officer, East Champaran, Motihari	31.03.08	0.80	03.08.10	0.41	28
					09.07.14	0.11	75
45	4047	Circle Officer, Andhrathadhi, Jhanjharpur	26.03.12	10.00	25.02.16	1.59	47

Sl. No.	Head	Office Name	Date of A. C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	4047	Circle Officer, Nimchak Bathani (Gaya)	28.09.11	10.00	18.05.17	1.00	68
47	4210	Chief Medical Officer cum – Civil Surgeon Purnia	<b>31.03.06</b>	34.11	06.07.15	0.85	112
48	4210	Under Secretary, Health Deptt., Patna	31.03.15	50.98	23.03.17	14.12	24
49	4210	Principal, Srikrishna Medical College, Muzaffarpur	31.03.06	50.00	31.03.13	18.76	84
50	4225	District Development unit, Nawada	17.03.10	77.00	30.03.17	5.34	84
51	4225	D.M, Gopalganj	23.07.06	20.00	06.09.16	0.95	122
52	4250	D .M., West Champaran, Betiah	13.06.14	188.35	03.09.16	48.30	27
53	4250	D .M., West Champaran, Betiah	01.02.14	146.64	03.09.16	3.58	31
54	5054	District Planning Officer, Arwal	19.03.12	73.00	06.03.17	4.59	60
<b>Total</b>				<b>5,386.69</b>		<b>1,008.37</b>	

## Appendix- 2.14

(Reference: Paragraph 2.5; Page 35)

### Details of hundred per cent remittance of amount

(₹ in crore)

Sl. No.	Head	Office Name	Date of A.C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2210	District Najarat, S.D.M. Office, Siwan	31.03.03	18.34	05.01.16	18.34	153
2	2210	Najarat S.D.M., Chapra (Saran)	31.03.07	22.50	23.02.17	22.50	118
3	2216	D.D.C., Vaishali (Hajipur)	25.01.12	4.34	31.10.16	4.34	57
4	2217	Executive Officer, Nagar Parisad, Hajipur	30.03.10	1.60	14.07.17	1.60	87
5	2225	Block Development Officer, Srinagar (Purnia)	30.03.15	1.00	15.10.16	1.00	18
6	2225	Block Development Officer, Kasba (Katihar)	13.03.15	0.45	20.10.16	0.45	19
7	2225	Block Development Officer, Purnia (East)	26.03.15	1.00	18.10.16	1.00	18
8	2401	District Agriculture Officer, Purnia	19.03.15	1.15	10.11.16	1.15	19
9	2401	Sub-division Agriculture Officer, Hajipur	31.03.16	3.69	08.03.17	3.69	11
10	2401	Sub-division Agriculture Officer, Hajipur	30.03.16	2.00	08.03.17	2.00	11
11	2401	Assistant Director, Cane development, Samastipur	18.09.13	12.00	08.02.17	12.00	40
12	2401	Assistant Director, Cane development, Samastipur	18.09.13	0.75	08.02.17	0.75	40
13	2405	District Fishery Officer -cum- CEO, Madhepura	19.02.16	4.07	20.03.17	4.07	12
14	2405	District Fishery Officer -cum- CEO, Buxar	19.02.16	27.98	04.05.17	27.98	14
15	2405	District Fishery Officer -cum- CEO, Arwal	12.02.16	12.20 9.79	02.05.17	12.20 9.79	15
16	2506	Circle Officer, Areraj (Purvi Champaran)	31.03.14	2.77	20.09.17	2.77	40
17	2515	B.D.O, Isuapur (Saran)	07.02.03	0.22	15.02.17	0.22	168
18	2515	B.D.O, Isuapur (Saran)	31.03.03	0.11	15.02.17	0.11	166



Sl. No.	Head	Office Name	Date of A.C. Bill	Amount drawn on A.C. Bill	Date of remittance	Unspent Amount remitted to treasury	Delay in remittance (in month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	2851	Assistant Director, Industry Silk, Bhagalpur	10.11.15	3.53	20.03.17	3.53	16
				2.88		2.88	
				0.50		0.50	
20	2852	Assistant Director (Industry, Accounts), Patna	<b>28.03.16</b>	6.50	18.05.17	6.50	13
21	3456	Distt. Najarat, S. D.M. Begusarai	31.03.12	1.00	16.12.16	1.00	56
22	4047	Circle Officer, Hayaghat, Darbhanga	31.03.13	2.00	16.01.16	2.00	33
23	4250	District Minority Welfare Officer, Sitamahri	22.01.14	350.82	07.10.16	350.82	32
<b>Total</b>				<b>493.19</b>		<b>493.19</b>	

## Appendix- 2.15

(Reference: Paragraph 2.6; Page 35)  
**Details of amounts which remained  
 unreconciled during 2017-18**

(₹ in crore)

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
	<b>Unreconciled Receipt</b>			
1	0006- State Goods & Services Tax	6,746.96	2,363.01	35.02
2	0028- Other Taxes on Income and Expenditure	86.52	86.52	100.00
3	0029- Land Revenue	778.65	776.02	99.66
4	0030- Stamps and Registration Fees	3,725.66	3,725.35	99.99
5	0040- Taxes on Sales, Trade etc.	8,298.10	8,298.10	100.00
6	0042- Taxes on Goods and Passengers	1,644.85	1,644.85	100.00
7	0043- Taxes and Duties on Electricity	239.16	239.16	100.00
8	0044- Service Tax	7,379.29	0.19	100.00
9	0050- Dividends and Profits	1.34	1.34	100.00
10	0051- Public Service Commission	130.11	130.11	100.00
11	0055- Police	86.04	86.04	100.00
12	0056- Jails	15.94	15.94	100.00
13	0058- Stationery and Printing	0.12	0.12	100.00
14	0059- Public Works	9.83	9.83	100.00
15	0070- Other Administrative Services	25.84	25.84	100.00
16	0071- Contributions and Recoveries towards Pension and Other Retirement Benefits	202.53	2.53	1.25
17	0075- Miscellaneous General Services	3.45	3.45	100.00
18	0202- Education, Sports, Art and Culture	21.47	21.47	100.00
19	0210- Medical and Public Health	54.53	54.53	100.00
20	0211- Family Welfare	0.02	0.02	100.00
21	0215- Water Supply and Sanitation	16.63	16.63	100.00
22	0216- Housing	6.57	6.57	100.00
23	0217- Urban Development	7.43	7.43	100.00
24	0220- Information and publicity	0.40	0.40	100.00
25	0230- Labour, Employment and Skill Development	16.79	16.79	100.00
26	0235- Social security and welfare	0.17	0.17	100.00
27	0250- Other social services	0.05	0.05	100.00
28	0401- Crop Husbandry	11.93	11.93	100.00
29	0403- Animal husbandry	0.76	0.76	100.00
30	0404- Dairy development	0.01	0.01	100.00
31	0405- Fisheries	12.02	12.02	100.00

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
32	0406- Forestry and Wild Life	29.41	29.41	100.00
33	0425- Co-operation	8.62	8.62	100.00
34	0506- Land reforms	0.22	0.22	100.00
35	0515- Other Rural Development Program	48.61	48.61	100.00
36	0700- Major Irrigation	22.22	22.22	100.00
37	0701- Medium Irrigation	17.27	17.27	100.00
38	0702- Minor irrigation	5.21	5.21	100.00
39	0851- Village and small industries	0.06	0.06	100.00
40	0852- Industries	0.12	0.12	100.00
41	0853- Non- Ferrous Mining and Metallurgical Industry	1,082.67	1,082.67	100.00
42	1053- Civil Aviation	4.12	4.12	100.00
43	1054- Roads and Bridges	66.74	66.74	100.00
44	1055- Road Transport	0.17	0.17	100.00
45	1452- Tourism	1.62	1.62	100.00
46	1456- Civil Supplies	0.05	0.05	100.00
47	1475- Other General Economic Services	18.40	18.40	100.00
48	1601- Grants-in-Aid from Central Government	25,720.13	46.88	0.18
<b>Total</b>		<b>56,548.81</b>	<b>18,909.57</b>	<b>33.44</b>
<b>Unreconciled Expenditure</b>				
1	2011- Parliament/State/Union Territory Legislatures	154.11	154.11	100.00
2	2012- President/Vice-President/Governor, Administration of Union Territories	14.13	14.13	100.00
3	2013- Council of Ministers	20.71	20.71	100.00
4	2014- Administration of Justice	805.05	804.83	99.97
5	2015- Elections	99.37	99.37	100.00
6	2029- Land Revenue	510.02	510.02	100.00
7	2030- Stamps and Registration	53.85	53.85	100.00
8	2039- State Excise	82.44	82.44	100.00
9	2040- Taxes on Sales, Trade etc.	72.30	72.30	100.00
10	2041- Taxes on Motor Vehicles	61.62	61.62	100.00
11	2043- Collection Charge under SGST	71.95	71.95	100.00
12	2045- Other Taxes and Duties on Commodities and Services	1.09	1.09	100.00
13	2047- Other Fiscal Services	2.66	2.66	100.00
14	2048- Appropriation for reduction or Avoidance of Debt	693.62	0.01	0.00
15	2049- Interest Payments	9,053.78	443.48	4.90
16	2051- Public Service Commission	3.92	3.92	100.00
17	2052- Secretariat-General Services	217.43	116.12	53.41

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
18	2053- District Administration	421.56	421.56	100.00
19	2054- Treasury and Accounts Administration	74.01	74.01	100.00
20	2055- Police	5,736.99	5,736.99	100.00
21	2056- Jails	298.25	298.25	100.00
22	2058-Stationery and Printing	15.73	15.73	100.00
23	2059- Public Works	493.64	493.64	100.00
24	2070- Other Administrative services	484.97	484.97	100.00
25	2071- Pensions and Other Retirement Benefits	14,293.48	14,293.48	100.00
26	2202- General Education	23,068.69	23,068.69	100.00
27	2203- Technical Education	155.17	155.17	100.00
28	2204- Sports and Youth Services	52.18	52.18	100.00
29	2205- Art and Culture	38.56	38.56	100.00
30	2210- Medical and Public Health	5,064.18	5,064.18	100.00
31	2211- Family Welfare	552.40	552.40	100.00
32	2215- Water Supply and Sanitation	2,338.36	2,338.36	100.00
33	2216- Housing	944.45	944.45	100.00
34	2217- Urban Development	2,393.47	2,393.47	100.00
35	2220- Information & Publicity	130.82	130.82	100.00
36	2225- Welfare of SC,ST and Other Backward Classes	950.60	950.60	100.00
37	2230- Labour and Employment	320.40	320.40	100.00
38	2235- Social Security and Welfare	5,013.15	5,013.15	100.00
39	2236- Nutrition's	1,203.11	1,203.11	100.00
40	2245- Relief on account of Natural Calamities	3,468.96	3,428.49	98.83
41	2250- Other Social Services	7.76	7.57	97.55
42	2251- Secretariat Social Services	67.22	59.73	88.86
43	2401- Crop Husbandry	1,570.63	1,570.63	100.00
44	2402- Soil and Conservation	68.68	68.68	100.00
45	2403- Animal Husbandry	382.64	382.64	100.00
46	2404- Dairy Development	107.95	107.95	100.00
47	2405- Fisheries	47.88	47.88	100.00
48	2406- Forestry and wild life	253.35	253.35	100.00
49	2408- Food Storage and Warehousing	598.93	598.93	100.00
50	2415- Agriculture Research and Education	340.12	340.12	100.00
51	2425- Co-operation	241.26	130.81	54.22
52	2435- Other Agricultural Programmes	14.16	14.16	100.00
53	2501- Special Programme for Rural Development	743.48	743.48	100.00
54	2505- Rural Employment	1,078.53	1,078.53	100.00

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
55	2506- Land Reforms (1)	2.65	2.65	100.00
56	2515- Other Rural Development Programme	9,387.57	9,387.57	100.00
57	2700- Major Irrigation	500.83	500.83	100.00
58	2702- Minor Irrigation	291.27	291.27	100.00
59	2705- Command Area Development	121.62	121.62	100.00
60	2711- Flood Control and Drainage	387.48	387.48	100.00
61	2801- Power	4,372.08	1,420.08	32.48
62	2851- Village and Small Industries	123.33	123.33	100.00
63	2852- Industries	632.16	632.16	100.00
64	3053- Civil Aviation (8)	3.06	3.06	100.00
65	3054- Road and Bridges	1,397.73	1,397.73	100.00
66	3055- Road Transport	0.60	0.60	100.00
67	3075- Other Transport Services	0.41	0.41	100.00
68	3451- Secretariat Economic Services	136.62	120.28	88.04
69	3452- Tourism	64.11	62.33	97.22
70	3454- Census Survey and Statistics	76.12	76.12	100.00
71	3456- Civil Supply	585.54	585.54	100.00
72	3475- Other General Economic Services	12.19	12.19	100.00
73	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4.03	4.03	100.00
74	4047- Capital Outlay on Other Fiscal Services	1.53	1.53	100.00
75	4055- Capital outlay on Police	269.42	269.42	100.00
76	4059- Capital outlay on Public Works	1,665.26	1,665.26	100.00
77	4070- Capital outlay on Other Administrative Services	828.39	828.39	100.00
78	4202- Capital outlay on Education, Sports, Art and Culture	1,518.70	1,518.70	100.00
79	4210- Capital outlay on Medical and Public Health	564.97	564.97	100.00
80	4215- Capital outlay on Water Supply and Sanitation	1,763.58	1,763.58	100.00
81	4216- Capital outlay on Housing	168.96	168.96	100.00
82	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	30.09	30.09	100.00
83	4235- Capital Outlay on Social Security and Welfare	103.74	103.74	100.00
84	4250- Capital outlay on Other Social Services	108.29	108.29	100.00
85	4401- Capital Outlay on Crop husbandry	55.65	55.65	100.00
86	4406- Capital Outlay on Forestry and Wildlife	9.37	9.37	100.00
87	4425- Capital outlay on Co-operative	134.50	134.50	100.00
88	4515- Capital outlay on Other Rural Development Programme	6,387.66	6,387.66	100.00

Sl. No.	Major Heads	Booked amount	Amount not reconciled	Percentage of unreconciled amount
(1)	(2)	(3)	(4)	(5)
89	4700- Capital outlay on Major Irrigation	1,248.29	1,248.29	100.00
90	4702- Capital outlay on Minor Irrigation	129.73	129.73	100.00
91	4711- Capital outlay on Flood Control Projects	1,287.50	1,287.50	100.00
92	4801- Capital Outlay on Power Projects	6,931.11	6,931.11	100.00
93	4851- Capital Outlay on Village & Small Industries	10.44	10.44	100.00
94	4853- Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	20.00	20.00	100.00
95	4859- Capital Outlay on Telecommunication and Electronic Industries	79.56	79.56	100.00
96	4885- Other Capital Outlay on Industries and Minerals	0.48	0.48	100.00
97	5053- Capital Outlay on Civil Aviation	26.26	26.26	100.00
98	5054- Capital outlay on Roads and Bridges	5,372.65	5,372.65	100.00
99	5055- Capital Outlay on Road Transport	3.53	3.53	100.00
100	5452- Capital outlay on Tourism	76.18	76.18	100.00
101	5465- Investment in General Financial and Business Institutions	108.00	108.00	100.00
102	5475- Capital outlay on other general economic services	4.50	4.50	100.00
<b>Total</b>		<b>1,31,961.51</b>	<b>1,19,427.35</b>	<b>90.50</b>

(Source: Information received from AG (A&E))

## Appendix- 2.16

(Reference: Paragraph 2.7; Page 37)

### Unnecessary reappropriation of fund (Grant No. 21)

(₹ in crore)

Sl. No	Head of Accounts	Original Provision	Re-appropriation	Total Provision (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2202-General Educaton-01-Elementary Education-193-Assistance to Nagar Panchayat/Notified area Committees are equivalent thereof-0001-Consolidated Payment to Municipal Teachers	46.00	0.80	46.80	41.85
2	2202-General Educaton-01-Elementary Education-197-Assistance to Block Panchayat/Middle level Panchayat-0002-Consolidated Payment to Block Teachers and Physical Teachers	1,253.00	2.00	1,255.00	1,179.61
3	2202-General Educaton-02-Secondary Education-001-Direction and Administration-0002-District Education Officer and Sub-Divisional Education Officer	157.30	40.00	197.30	155.91
4	2202-General Educaton-03-University and Higher Education-103-Government Colleges and Institutes-0003-Government Women's College	12.04	0.10	12.14	10.28
5	2202-General Educaton-04-Adult Education-001-Direction and Administration-0002-Public Education Directorate	2.60	0.34	2.94	2.56
6	2202-General Educaton-80-General-001-Direction and Administration-0001-Headquarter Establishment	6.97	0.15	7.12	6.11
7	2202-General Educaton-80-General-001-Direction and Administration-0002-State Education Research and Training Institute Directorate	1.37	0.08	1.45	0.92
8	2202-General Educaton-80-General-003-Training-0008-Primary Teachers Education College	19.25	3.50	22.75	18.67
9	2202-General Educaton-80-General-004-Research-0004-Mithila Post Graduate Study and Research Institute	1.99	0.09	2.08	1.36
10	2202-General Educaton-80-General-004 Reasearch-0005-Research in Arabic and Persian	0.62	0.04	0.66	0.51
11	2202-General Educaton-80-General-004-Research-0007-K P Jaiswal Research Institute Patna	2.34	0.07	2.41	1.79
12	2202-General Educaton-80-General-004-Research-0018-State Council of Educational Research and Training	9.26	0.21	9.47	7.23
13	2205-Art and Culture 00-105 Public Libraries 0001 Public Library	2.31	0.05	2.36	1.36
<b>Total</b>		<b>1,515.05</b>	<b>47.43</b>	<b>1,562.48</b>	<b>1,428.16</b>

(Source: Appropriation Accounts and Grants Audit Register for the year 2017-18)

## Appendix- 2.17

(Reference: Paragraph 2.7; Page 37)

### Unnecessary and excessive Supplementary Provision (Grant No. 21)

(₹ in crore)

Sl. No	Head of Accounts	Original Provision	Supplementary Provision	Total Provision	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2202-General Educaton-01-Elementary Education-193-Assistance to Nagar Panchayats/ Notified Area Committees are equivalent thereof-0001-Consolidated Payment to Municipal Teachers	46.00	7.50	53.50	41.85
2	2202-General Educaton-01-Elementary Education-197-Assistance to Block Panchayat/ Middle level Panchayat-0002-Consolidated Payment to Block Teachers and Physical Teachers	1,253.00	121.44	1,374.44	1,179.61
3	2202-General Educaton-01-Elementary Education-198-Assistance to Gram panchyat-0002-Consolidated Payment to panchayat Teachers.	13.00	10.40	23.40	12.75
4	2202-General Educaton-02-Secondary Education-001-Direction and Administration-0002-District Education Officer and Sub-Divisional Education Officer	157.30	3.72	161.02	155.91
5	2202-General Educaton-02-Secondary Education-109-Government Secondary Schools-0001-Other Schools.	977.07	20.00	997.07	795.82
6	2202-General Educaton-04-Adult Education-001-Direction and Administration-0002-Public Education Directorate	2.60	2.17	4.77	2.56
7	2202-General Educaton-80-Genaral-003-Training-0008-Primary Teachers Education College	19.25	0.24	19.49	18.67
8	2202-General Educaton-02-Secondary Education-192-Assistance to Municipal/ Municipal Council-0001-Consolidated payment to Municipal Secondary Teachers.	80.00	18.94	98.94	69.11
9	2202-General Educaton-52-Equipment-196-Assistance to Zila parishad Secondary Teachers 0001-Consolidated Grant to Zila parishad Secondary Teachers.	800.00	92.45	892.45	663.36
10	2202-General Educaton-03-University and Higher Education-102-Assistance to Universities- 0001-Patna University.	200.68	6.50	207.18	185.83
11	2202-General Educaton-03-University and Higher Education-102-Assistance to Universities- 0009-Bhagalpur University.	396.00	87.64	483.64	390.25
12	2202-General Educaton-03-University and Higher Education-102-Assistance to Universities- 0016-Maulana Mazharul Haque Arbi Persian University.	2.55	0.21	2.76	2.39



Sl. No	Head of Accounts	Original Provision	Supplementary Provision	Total Provision	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
13	2202-General Education-03-University and Higher Education-102-Assistance to Universities- 0024-Patliputra University, Patna.	0.00	30.00	30.00	0.00
14	2202-General Education-03-University and Higher Education-102-Assistance to Universities- 0027-Munger University, Munger.	0.00	30.00	30.00	0.00
15	2202-General Education-05-Language Development-200-Other Language Education - 0002-Non Government Madarsa.	250.00	10.00	260.00	238.12
16	2202-General Education-80-General-003-Training- 0005-Teachers Education College	5.18	0.10	5.28	4.51
<b>Total</b>		<b>4,202.63</b>	<b>441.31</b>	<b>4,643.94</b>	<b>3,760.74</b>

(Source: Appropriation Accounts and Grants Audit Register for the year 2017-18)

## Appendix- 2.18

(Reference: Paragraph 2.7; Page 37)

### Variation between Department and AG (A&E) figures of Expenditure (Grant No. 21)

(₹ in crore)

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
1	2202 General Education 01 Elementary Education 001 Direction and Administration 0101 Directorate of Primary Education	64.08	62.48	1.60
2	2202 General Education 01 Elementary Education 001 Direction and Administration 0105 Educational Seminar Workshop and organisation of different educational festival	6,418.54	5,516.36	902.18
3	2202 General Education 01 Elementary Education 001 Direction and Administration 0106 District Teachers Employment Appellate Authority	608.19	607.69	0.50
4	2202 General Education 01 Elementary Education 102 Assistance to Non Govt Primary Schools 0102 Capensation to recognised Private Schools in the light of Right to Education Act 2009	6,742.53	7,312.99	570.46
5	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0101 Chief Minister Uniform Scheme	17,871.83	17,599.31	272.52
6	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0102 Chief Minister Girls Uniform Scheme	13,035.22	12,435.52	599.70
7	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0103 Tour for students of Middle School	5,426.60	5,831.80	405.20
8	2202 General Education 01 Elementary Education 109 Scholarship and Incentive 0105 Stipened in Primary School	8,802.73	8,820.60	17.87
9	2202 General Education 01 Elementary Education 111 Sarv Siksha Abhiyan 0301 Sarv Siksha Abhiyan (SSA)	5,35,814.79	5,35,782.11	32.68
10	2202 General Education 01 Elementary Education 112 National Programme of Mid Day Meal in School 0203 National Programme Nutrition Supported for Primary Education (MDM)	97,871.58	97,872.00	0.42
11	2202 General Education 01 Elementary Education 112 National Programme of Mid Day Meal in School 0303 National Programme Nutrition Supported for Primary Education (MDM)	83,391.59	83,392.00	0.41
12	2202 General Education 01 Elementary Education 789 Special Component Plan for Schedule Case 0102 Chief Minister Uniform Scheme	3,390.06	3,431.00	40.94
13	2202 General Education 02 Secondary Education 001 Direction in Administration 0101 Directorate of Secondary Education	4,574.06	3,882.87	691.19
14	2202 General Education 02 Secondary Education 107 Scholarship 0105 Chief Minister Boys Cycle Scheme	11,642.92	11,801.07	158.15

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
15	2202 General Education 02 Secondary Education 107 Scholarship 0106 Chief Minister Girls Cycle Scheme	13,188.65	13,009.72	178.93
16	2202 General Education 02 Secondary Education 107 Scholarship 0107 Chief Minister Girls Uniform Scheme	9,801.71	9,687.72	113.99
17	2202 General Education 02 Secondary Education 107 Scholarship 0108 Other School	12,692.11	12,674.40	17.71
18	2202 General Education 02 Secondary Education 789 Special Component Plan for Schedule Cast 0101 Chief Minister Boys Cycle Scheme	2,959.62	2,963.72	4.10
19	2202 General Education 02 Secondary Education 789 Special Component Plan for Schedule Cast 0102 Chief Minister Girls Cycle Scheme	3,071.03	3,035.96	35.07
20	2202 General Education 02 Secondary Education 789 Special Component Plan for Schedule Cast 0104 Chief Minister Girls Uniform Scheme	2,171.30	2,189.80	18.50
21	2202 General Education 03 University and Higher education 107 Scholarship Central Programme Scheme 0104 Chief Minister Girls Uniform Scheme	1,998.75	1,980.17	18.58
22	4202 Capital Outlay in Education, Sports Arts and Culture 01 General Education 202 Secondary Education 0103 Building Construction of Govt and Govt recognised Secondary School	34,604.00	35,273.00	669.00
23	4202 Capital Outlay in Education, Sports Arts and Culture 01 General Education 202 Secondary Education 0109 Building of Govt High School	46,262.68	46,154.68	108.00
24	2202 General Education 01 Elementary Education 001 Direction and Administration 0001 Directorate of Primary Education	477.84	341.15	136.69
25	2202 General Education 01 Elementary Education 101 Govt Primary Schools 0001 Govt Primary and Middle School	3,58,742.65	3,61,994.21	3,251.56
26	2202 General Education 01 Elementary Education 102 Assistance to Non Govt Primary Schools 0001 Assistance to Non Govt Primary Schools	1,810.09	1,818.59	8.50
27	2202 General Education 01 Elementary Education 112 National Programme of Mid Day Meal Schools 0002 Mid Day Meal Scheme(Establishment)	201.89	212.13	10.24
28	2202 General Education 01 Elementary Education 191 Assistance to Municipal Corporation 0001 Consolidate Payment to Municipal Teachers	3,040.01	2,947.55	92.46
29	2202 General Education 01 Elementary Education 192 Assistance to Municipalities/Municipal Council 0001 Consolidate Payment to Municipal Teachers	3,573.76	3,252.50	321.26

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
30	2202 General Education 01 Elementary Education 193 Assistance to Nagar Panchyats/Notified Area Committees and Equivalent thereof 0001 Consolidate Payment to Municipal Teachers	4,185.06	4,230.16	45.10
31	2202 General Education 01 Elementary Education 197 Assistance to Block Panchayat/Middle level Panchayats 0002 Consolidate Payment to Block Teachers and Physical Teachers	1,17,960.96	1,17,997.58	36.62
32	2202 General Education 02 Secondary Education 001 Direction and Administration 0001 Directorate of Secondary Education	941.68	781.91	159.77
33	2202 General Education 02 Secondary Education 001 Direction and Administration 0002 District Education Officer and Sub Divisional Education Officer.	15,590.52	15,331.71	258.81
34	2202 General Education 02 Secondary Education 001 Direction and Administration 0003 Regional Deputy Director and Other Offices	667.47	668.10	0.63
35	2202 General Education 02 Secondary Education 109 Govt Secondary School 0001 Other Schools	79,581.78	77,910.17	1,671.61
36	2202 General Education 02 Secondary Education 110 Assistance to Non Govt Secondary School 0002 Sainik School	77.15	73.29	3.86
37	2202 General Education 02 Secondary Education 110 Assistance to Non Govt Secondary School 0003 Secondary Multipurpose Minority Schools	7,641.30	7,627.33	13.97
38	2202 General Education 02 Secondary Education 191 Assistance to Municipal Corporation 0001 Consolidate Payment to Municipal Secondary Teachers	6,254.75	6,249.83	4.92
39	2202 General Education 02 Secondary Education 192 Assistance to Municipal/Municipal Council 0001 Consolidate Payment to Municipal Secondary Teachers	6,910.62	7,368.64	458.02
40	2202 General Education 02 Secondary Education 193 Assistance to Nagar Panchayat/Notified Area Committee are equivalent thereof 0001 Consolidate Payment to Municipal Secondary Teachers	7,799.77	6,742.24	1,057.53
41	2202 General Education 02 Secondary Education 196 Assistance to Zila Parishad/District Level Panchayat 0001 Consolidate Grant to Zila Parishad Secondary Teachers	66,336.19	68,015.50	1,679.31
42	2202 General Education 03 University and Higher Education 001 Direction and Administration 0001 Direction and Administration	260.04	264.41	4.37
43	2202 General Education 03 University and Higher Education 103 Govt Colleges and Institutes 0001 Intermediate (+2) Education	4,046.00	3,959.23	86.77
44	2202 General Education 03 University and Higher Education 103 Govt Colleges and Institutes 0003 Govt womens Colleges	1,027.72	1,024.63	3.09
45	2202 General Education 04 Adult Education 001 Direction and Administration 0002 Public Administration Directorate	255.50	225.95	29.55
46	2202 General Education 05 Language and Development 103 Sanskrit Education 0002 Govt Sanskrit School	111.95	109.83	2.12

Sl. No.	Head	Figure booked by AG (A&E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)
47	2202 General Education 05 Language and Development 103 Sanskrit Education 0003 Non Govt Sanskrit School	10,113.94	9,939.73	174.21
48	2202 General Education 05 Language and Development 200 Other Language Education 0001 Madarsa Islamia Samsul Hoda	174.07	155.41	18.66
49	2202 General Education 05 Language and Development 200 Other Language Education 0002 Non Govt Madarsa	23,811.93	23,833.07	21.14
50	2202 General Education 80 General 001 Direction and Administration 0001 Headquarter Establishment	611.00	596.99	14.01
51	2202 General Education 80 General 001 Direction and Administration 0002 State Education Research and Training Institute Directorate	92.44	99.34	6.90
52	2202 General Education 80 General 003 Training 0005 Teachers Education College	450.80	454.19	3.39
53	2202 General Education 80 General 003 Training 0006 District Education and Training Institute	3,343.23	3,344.59	1.36
54	2202 General Education 80 General 003 Training 0007 Block Education and Training Institute	356.29	355.96	0.33
55	2202 General Education 80 General 003 Training 0008 Primary Teachers Education College	1,867.13	1,887.97	20.84
56	2202 General Education 80 General 004 Research 0001 Rashtrabhash Board	210.57	207.35	3.22
57	2202 General Education 80 General 004 Research 0004 Mithila Post Graduate Study and Research Institute	136.43	155.67	19.24
58	2202 General Education 80 General 004 Research 0005 Research in Arabic and Persian	50.72	54.16	3.44
59	2202 General Education 80 General 004 Research 0007 K P Jaiswal Research Institute, Patna	178.75	189.71	10.96
60	2251 Secretariat Social Services 00 090 Secretariat 0002 Education Department	1,245.05	1,220.58	24.47
<b>Total</b>				<b>14,516.63</b>

(Source: Data provided by AG (A & E) and Education Department)

## Appendix- 2.19

(Reference: Paragraph 2.7; Page 37)

### Pending AC Bill of Education Department (Grant No. - 21)

(₹ in crore)

Sl. No.	Financial year	No. of unadjusted AC bills	Unadjusted Amount
1	2002-03	53	7.88
2	2003-04	100	18.50
3	2004-05	33	6.39
4	2005-06	73	38.02
5	2006-07	47	133.47
6	2007-08	5	0.08
7	2008-09	24	8.54
8	2009-10	60	20.32
9	2010-11	65	34.86
10	2011-12	175	29.96
11	2012-13	47	8.07
12	2013-14	8	6.89
13	2014-15	31	44.06
14	2015-16	34	61.25
15	2016-17	32	219.93
16	2017-18	107	444.85
<b>Total</b>		<b>894</b>	<b>1,083.07</b>

(Source: Data received from Finance Department)

## Appendix- 2.20

(Reference: Paragraph 2.7; Page 37)

### Outstanding Utilisation Certificate of Education Department (Grant No. - 21)

(₹ in crore)

Sl. No.	Financial Year	No of Unadjusted Bill	Unadjusted Amount
1	2003-04 to 2015-16	297	3401.60
2	2016-17	56	1482.03
3	2017-18	75	4002.64
<b>Total</b>			<b>8886.27</b>

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

## Appendix- 2.21

(Reference: Paragraph 2.8; Page 38)

### Statement showing Excess over voted grants (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Original Provision	Supplementary Provision	Surrender	Total Provision =3+4-5	Actual expenditure	Excess =7-6
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2015-Elections-00-109-Charges for conduct of election to panchayats/local bodies-0001-Election of Municipal Corporations, Municipal Councils and Nagar Panchayats	40.00	0.00	29.68	10.32	10.43	0.11
2	2215-Water Supply and Sanitation-01-Water Supply-192-Assistance to Municipalities/Municipal Corporation-0101-Grant-in-aid to local bodies for supply of drinking water	35.00	0.00	8.75	26.25	28.25	2.00
3	2215-Water Supply and Sanitation-01-Water Supply-193-Assistance to Committee or its equivalent of Nagar Panchayat/Scheduled Area-0101-Grant-in-aid to local bodies for supply of drinking water	35.00	0.00	8.75	26.25	28.96	2.71
4	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste--0101-Grant-in-aid to local bodies for supply of drinking water	49.00	0.00	47.89	1.11	1.34	0.23
5	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste--0102-Grant-in-aid to Municipal Councils for for supply of drinking water	28.00	0.00	0.00	28.00	29.00	1.00
6	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-192-Assistance to Municipalities/Municipal Corporation etc.-0102-Grant-in-aid to local bodies for sewerage and Drainage for Urban	30.00	0.00	7.50	22.50	24.14	1.65
7	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-800-Other Expenditure-0102-Grant-in-aid to Urban Local Bodies for construction of drainage and sewerage	0.00	0.00	0.00	0.00	0.93	0.93
8	2217-Urban Development-03-Integrated Development of Small and Medium Towns-192-Assistance to Local Bodies & Municipalities-0105-Civil amenities in Urban Areas-Grants-in-aid	49.20	0.00	4.03	45.17	46.94	1.77
9	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0102-Fixed Allowances to elected representatives of Nagar Panchayats	2.86	0.00	0.55	2.31	2.58	0.27
10	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0103-Grant-in-aid to Urban Local Bodies for Transport	125.37	0.00	6.66	118.71	119.36	0.65
11	2217-Urban Development-03-Integrated and Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0105-Regarding Urban Basic Infrastructure	1.00	0.00	0.00	1.00	1.13	0.13



Sl. No.	Head	Original Provision	Supplementary Provision	Surrender	Total Provision =3+4-5	Actual expenditure	Excess =7-6
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0113-Special cleanliness grant	0.00	0.00	0.00	0.00	0.11	0.11
13	2217-Urban Development-05-Other Urban Development Scheme-0102-Maintenance/Evaluation/Supervision of Scheme and establishment of State resources Centre and other equivalent Programme	2.00	0.00	0.00	2.00	2.82	0.82
14	2217-Urban Development-80-General-191-Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards-0013-Grants-in-aid to Municipal Corporations in the light of recommendation of State Finance Commission	371.59	70.37	184.44	257.52	260.35	2.83
15	2217-Urban Development-80-General-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent-0005-Grants-in-aid to Nagar Panchayats in the light of recommendation of State Finance Commission	246.47	16.53	162.35	100.65	103.62	2.97
<b>Total</b>							<b>18.18</b>

(Source: Detailed Appropriation Accounts 2017-18 provided by AG (A&E))

## Appendix- 2.22

(Reference: Paragraph 2.8; Page 38)

### Statement showing cent per cent surrender of fund (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Original Provision	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
1	2215 Water Supply and Sanitation 01- Water supply 796- Tribal area sub plan 0102- GIA to Local bodies for supply of drinking water	1.00	1.00	Budget-14-02/2018/718 Dated: 06.02.2018
2	2215 Water Supply and Sanitation 01- Water supply 796- Tribal area sub plan 0103- GIA to Municipal councils for supply of drinking water	2.00	2.00	Budget-14-02/2018/718 Dated: 06.02.2018
3	2217 Urban Development 01- State capital development 191- Assistance to Local Bodies 0218 –AMRUT	68.90	68.90	Budget-14-01/2016/463 Dated: 23.01.2018 & Budget-14-13/2017/7217 Dated: 07.11.2017
4	2217 Urban Development 01- State capital development 191- Assistance to Local Bodies 0220- Clean India Mission	70.00	70.00	Budget-14-02/2018/719 Dated: 06.02.2018
5	2217 Urban Development 01- State capital Development 191- Assistant to local bodies 0318- AMRUT	34.10	34.10	Budget-14-13/2017/7217 Dated: 07.11.2017
6	2217 Urban Development 03- Integrated development of small and medium towns 191- Assistance to local bodies 0209- AMRUT	160.00	160.00	Budget-14-01/2016/463 Dated: 23.01.2018
7	2217 Urban Development 03- Integrated Development of Small and medium towns 191- Assistance to Local Bodies 0211- House for all (Urban)	30.00	30.00	Budget-14-06/2018/1872 Dated: 31.03.2018
8	2217 Urban Development 03- Integrated development of small and medium towns 193- Assistance to Nagar Panchayats 0311- AMRUT(Sahri)	10.04	10.04	Budget-14-13/2017/7217 Dated: 07.11.2017
9	2217 Urban Development 05- Other Urban Development Scheme 001 – Direction and Administration 0103- Efficiency development programme	0.50	0.50	Budget-14-06/2018/1872 Dated: 31.03.2018
10	3475 Other general Economic services 00-Minor head 108-Urban oriented employment programme 0202- NULM	112.05	112.05	Budget-14-13/2017/7216 Dated: 07.11.2017 & Budget-14-02/2018/720 Dated: 06.02.2018
11	3475 Other general Economic services 00-Minor head 108-Urban oriented employment programme 0302-NULM	74.70	74.70	Budget-14-13/2017/7216 Dated: 07.11.2017 & Budget-14-02/2018/720 Dated:- 06.02.2018
12	3475 Other general Economic services 00-Minor head 789- Special component plan for schedule caste 0202- NULM	21.60	21.60	Budget-14-02/2018/720 Dated: 06.02.2018
13	3475 Other general Economic services 00-Minor head 789- Special component plan for schedule caste 0302- NULM	14.40	14.40	Budget-14-02/2018/720 Dated: 06.02.2018
14	3475 Other general Economic services 00-Minor head 796- Tribal area sub plan 0202- NULM	1.35	1.35	Budget-14-02/2018/720 Dated: 06.02.2018
<b>Total</b>		<b>600.64</b>	<b>600.64</b>	

(Source: Detail Appropriation Account 2017-18, Grant Audit Register & Information furnished by the Department)

## Appendix- 2.23

(Reference: Paragraph 2.8; Page 38)

### Statement showing surrender of fund on the last day of the financial year (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Total Provision (O+S)	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
1	2015-Election 00-109-Charge for conduct of elections to panchayat/Local bodies 0001-Election of nagarnigam, nagarparishad and nagar panchayat	40.00	19.68	Budget-14-09/2018/1868 dt 31.03.18
2	2215 Water Supply and Sanitation 01- water supply 191- Assistance to Nagar Nigam 0101-GIA to local bodies for supply of drinking water	50.00	1.11	Budget-14-07/2018/1871 dt:- 31.03.2018
3	2217-Urban Development 05 -Other Urban Development Scheme 001- Direction and Administration 0103- Efficiency Development programme	0.50	0.50	Budget/14-06/2018/1872 dt 31.03.2018
4	2217-Urban Development 05 -Other Urban Development Scheme 001- Direction and Administration 0104 -Modernisation of directorate and its equivalent institution	2.00	1.77	Budget/14-06/2018/1872 dt 31.03.2018
5	2217-Urban Development 05- Other Urban Development Scheme 001- Direction and Administration 0105- Engineering Cell	7.00	0.88	Budget/14-06/2018/1872 dt 31.03.2018
6	2217-Urban Development 03- Integrated Development of Small and medium towns 192 -Assistance to Local Bodies and municipalities 0101- GIA to municipal council for construction/renovation of admn and technical building	2.50	1.00	Budget/14-06/2018/1872 dt 31.03.2018
7	2217-Urban Development 01 -State capital development 191- Assistance to Nagar Nigams 0115- GIA to ULB for Transport	23.00	1.00	Budget/14-06/2018/1872 dt 31.03.2018
8	2217-Urban Development 03- Integrated Development of Small and medium towns 193- Assistance to Nagar Panchayats/Notified area committees or equivalent thereof 0103- GIA to ULB for Transport	125.37	6.66	Budget/14-06/2018/1872 dt 31.03.2018
9	2217-Urban Development 01- State Capital Development 191- Assistance to Nagar Nigams 0109- GIA for civil amenities in urban areas	20.64	0.22	Budget/14-06/2018/1872 dt 31.03.2018
10	2217-Urban Development 03- Integrated Development of Small and medium towns 192- Assistance to Local Bodies and municipalities 0105- GIA for civil amenities in urban areas	49.20	4.03	Budget/14-06/2018/1872 dt 31.03.2018
11	2217-Urban Development 03- Integrated Development of Small and medium towns 193- Assistance to Nagar panchayats/Notified area committee or equivalent thereof 0104- civil amenities in Civil areas	47.70	0.76	Budget/14-06/2018/1872 dt 31.03.2018
12	2217-Urban Development 03 -Integrated Development of Small and medium towns 191- Assistance to Nagar Nigams 0102- Fixed allowances to elected representatives of municipal corporations	1.65	0.03	Budget/14-06/2018/1872 dt 31.03.2018
13	2217-Urban Development 03 -Integrated Development of Small and medium towns 192- Assistance to Local Bodies and municipalities 0102- Fixed allowances to elected representatives of municipal councils	3.25	0.49	Budget/14-06/2018/1872 dt 31.03.2018

Sl. No.	Head	Total Provision (O+S)	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
14	2217-Urban Development 03- Integrated Development of Small and medium towns 193- Assistance to Nagar Panchayats/Notified area committee or equivalent thereof 0102- Fixed allowances to elected representatives of Nagar panchayats	2.86	0.55	Budget/14-06/2018/1872 dt 31.03.2018
15	2217-Urban Development 01- State capital development 191- Assistance to Nagar Nigams 0219- House for all (Urban)	63.00	48.75	Budget/14-06/2018/1872 dt 31.03.2018
16	2217-Urban Development 01- State capital development 192- Assistance to Local Bodies and municipalities 0201- House for all (Urban)	140.00	27.02	Budget/14-06/2018/1872 dt 31.03.2018
17	2217-Urban Development 03 -Integrated Development of Small and medium towns 191- Assistance to Local Bodies 0211- House for all (Urban)	30.00	30.00	Budget/14-06/2018/1872 dt 31.03.2018
18	2217-Urban Development 03 -Integrated Development of Small and medium towns 192- Assistance to local bodies and municipalities 0212- House for all (Urban)	30.00	1.00	Budget/14-06/2018/1872 dt 31.03.2018
19	2217-Urban Development 03- Integrated Development of Small and medium towns 191- Assistance to Local Bodies 0210- Smart city mission plan	231.00	83.00	Budget/14-06/2018/1872 dt 31.03.2018
20	2217-Urban Development 01-State capital development 191- Assistance to Local Bodies 0223-Hundred ( 100) Smart city mission plan	100.00	82.00	Budget/14-06/2018/1872 dt 31.03.2018
21	2217-Urban Development 03- Integrated Development of Small and medium towns 789 -Special component plan for scheduled castes 0102- GIA to ULB for Transport	132.66	5.65	Budget/14-06/2018/1872 dt 31.03.2018
22	2217-Urban Development 03- Integrated Development of Small and medium towns 796- Tribal area sub plan 0101- GIA to ULB for Transport	5.98	0.30	Budget/14-06/2018/1872 dt 31.03.2018
23	2217-Urban Development 01- State capital development 789- Special components schemes for scheduled castes 0205- Sabkeliyeaawas (urban)	24.00	0.01	Budget/14-06/2018/1872 dt 31.03.2018
24	2217-Urban Development 01- State capital development 796- Tribal area sub plan 0201- Sabkeliyeaawas (Urban)	4.50	3.00	Budget/14-06/2018/1872 dt 31.03.2018
25	2217-Urban Development 01- State capital development 796- Tribal area sub plan 0301- Sabkeliyeaawas (Urban)	1.56	0.08	Budget/14-06/2018/1872 dt 31.03.2018
26	2217-Urban Development 03- Integrated development of small and medium towns 796- Tribal area sub plan 0303- Sabkeliyeaawas (Urban)	1.56	0.23	Budget/14-06/2018/1872 dt 31.03.2018
27	2217-Urban Development 03 -Integrated development of small and medium towns 796- Tribal area sub plan 0203- Sabkeliyeaawas (Urban)	4.50	0.70	Budget/14-06/2018/1872 dt 31.03.2018
28	2217-Urban Development 80- General 191- Assistance to local bodies 0013- GIA to municipal corporations in the light of recommendation of state finance commission	441.96	235.81	Budget/14-10/2018/1867 Dt:- 31.03.2018
29	2217-Urban Development 80- General 192- Assistance to Municipalities 0005- GIA to municipal corporations in the light of recommendation of state finance commission	336.49	166.94	Budget/14-10/2018/1867 Dt:- 31.03.2018

Sl. No.	Head	Total Provision (O+S)	Surrendered Amount	Letter No.& Date
(1)	(2)	(3)	(4)	(5)
30	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0005- GIA to Nagar panchayats in the light of recommendation of state Finance commission	263.00	110.98	Budget/14-10/2018/1867 Dt:- 31.03.2018
31	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0008- Grants in the light of professional Tax	9.03	0.27	Budget/14-10/2018/1867 Dt:- 31.03.2018
32	2217-Urban Development 80- General 191- Assistance to Municipalities 0010- GIA to Municipal corporations for primary works in the light of recommendation of finance commission	212.39	46.36	Budget/14-10/2018/1867 Dt:- 31.03.2018
33	2217-Urban Development 80- General 192- Assistance to Municipal councils 0001- GIA to Municipal corporations for primary works in the light of recommendation of finance commission	176.42	45.23	Budget/14-10/2018/1867 Dt:- 31.03.2018
34	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0001- GIA to Nagar Panchayats for primary works in the light of finance commission	140.88	39.57	Budget/14-10/2018/1867 Dt:- 31.03.2018
35	2217-Urban Development 03 -Integrated development of small and medium towns 192- Assistance to Local bodies & municipalities 0013- Executive officer of municipalities	3.93	1.12	Budget/14-10/2018/1867 Dt:- 31.03.2018
36	2217-Urban Development 03 -Integrated development of small and medium towns 193- Assistance to Nagar Panchayats/Notified area committees or equivalent thereof 0012- Executive officer of municipalities	7.52	0.63	Budget/14-10/2018/1867 Dt:- 31.03.2018
37	2217-Urban Development 80- General 001- Direction and Administration 0002- Establishment of urban and regional organisation.	1.82	0.12	Budget/14-10/2018/1867 Dt:- 31.03.2018
38	2217-Urban Development 80- General 191- Assistance to local bodies 0015- Urban managers	0.40	0.06	Budget/14-10/2018/1867 Dt:- 31.03.2018
39	2217-Urban Development 80- General 192- Assistance to Municipal councils 0008- Urban Managers	0.60	0.12	Budget/14-10/2018/1867 Dt:- 31.03.2018
40	2217-Urban Development 80- General 193- Assistance to Nagar Panchayat/Notified area committees or equivalent thereof 0007- Urban Managers	1.58	0.18	Budget/14-10/2018/1867 Dt:- 31.03.2018
41	2217-Urban Development 80- General 001- Direction and Administration 0004- Municipal Building Tribunal	0.53	0.33	Budget/14-10/2018/1867 Dt:- 31.03.2018
42	2251 Secretariat 00- Minor head 090- Secretariat Establishment and committed 0005- UD&HD	6.54	2.87	Budget/14-08/2018/1873 dt 31.03.2018
<b>Total</b>		<b>2,747.52</b>	<b>971.01</b>	

(Source: Detailed Appropriation Accounts, 2017-18, Grant Audit Register and Information furnished by the Department)

## Appendix- 2.24

(Reference: Paragraph 2.8; Page 39)

### Rush of expenditure (Grant No. 48)

(₹ in crore)

Sl. NO	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Percentage of expenditure in March 2018
1	2215-Water supply and Sanitation 01-Water Supply 191-Assistant to Local Bodies, Municipalities 0101-GIA to Local Bodies for supply of drinking water.	3.89	3.89	100.00
2	2215-Water supply and Sanitation 01-Water Supply 789-Special component plan of SC 0103- GIA to Nagar Panchayat for supply of drinking water	6.25	6.25	100.00
3	2215-Water supply and Sanitation 01-Water Supply 796-Tribal Area Sub-Plan 0104-GIA to Nagar Panchayat for supply of drinking water	26.00	26.00	100.00
4	2215-Water supply and Sanitation 02-Sewerage & Sanitation 106-Prevention of Air and Water Pollution 0302-National River Conservation Plan	60.00	60.00	100.00
5	2215-Water supply and Sanitation 02-Sewerage & Sanitation 193-Assistant to Nagar Panchayat/Scheduled Area Corporations or its equivalent 0102-GIA to Local Bodies for Sewerage & Drainage for Urban	15.82	15.82	100.00
6	2215-Water supply and Sanitation 02-Sewerage & Sanitation 789-Special component plan for SC 0102-GIA to ULB for construction of drainage and sewerage	14.77	14.77	100.00
7	2215-Water supply and Sanitation 02-Sewerage & Sanitation 800-Other expenditure 0102-GIA to ULB for construction of drainage and sewerage	0.93	0.93	100.00
8	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0106-Fixed allowance to elected representatives of municipal corporations	0.24	0.24	100.00
9	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0109-Civil Amenities in Urban Area-GIA	74.92	74.92	100.00
10	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0110 GIA to Urban Bodies/Authorities and institutions equivalent thereof for preparations of project report relating to urban basic infrastructure problems	1.00	1.00	100.00
11	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0115-GIA to ULB for transport	22.00	22.00	100.00
12	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0223-100 Smart City Mission Plan	18.00	18.00	100.00

Sl. NO	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Percentage of expenditure in March 2018
13	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0319-House for all (urban) Mission	21.13	21.13	100.00
14	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0320-Clean India Mission	80.00	80.00	100.00
15	2217-Urban Development 01-State Capital Development 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0323-100 Smart City Mission Plan	100.00	100.00	100.00
16	2217-Urban Development 01-State Capital Development 789-Special component scheme for SC 0102-Assistance Grant to ULB for transport	23.00	23.00	100.00
17	2217-Urban Development 03-Integrated development of small and medium town 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board,etc 0312-Clean India Mission	80.00	80.00	100.00
18	2217-Urban Development 03-Integrated development of small and medium town 192-Assistant to Local Bodies and Municipalities 0106-GIA to Urban Bodies/Authorities and institutions equivalent thereof for preparations of project report relating to urban basic infrastructure problems	1.00	1.00	100.00
19	2217-Urban Development 03-Integrated development of small and medium town 192-Assistant to Local Bodies and Municipalities 0212-House for All (Urban) Mission	29.00	29.00	100.00
20	2217-Urban Development 03-Integrated development of small and medium town 192-Assistant to Local Bodies and Municipalities 0312-House for All (Urban) Mission	20.88	20.88	100.00
21	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0113-special Cleanliness grant	0.11	0.11	100.00
22	2217-Urban Development 05-Other Urban Development Scheme 001-Direction and Administration 0104-Modernisation of Directorate and its equivalent institution	0.23	0.23	100.00
23	2217-Urban Development 05-Other Urban Development Scheme 001-Direction and Administration 0107-Problems regarding urban based structure	2.00	2.00	100.00
24	2217-Urban Development 80-General 001-Direction and Administration 0005-Land Estates Regulatory Tribunal	1.57	1.57	100.00
25	2217-Urban Development 05-Other Urban Development Scheme 191-Assistant to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board, etc 0003-GIA to Municipal Corporations for payment of arrear electricity bills	81.00	81.00	100.00
26	2215-Water supply and Sanitation 02-Sewerage & Sanitation 191-Assistant to Local Bodies, Municipalities 0102-GIA to Local Bodies for Sewerage and drainage for urban	15.00	14.35	95.67
27	2215-Water supply and Sanitation 01-Water Supply 193-Assistant to Committee or its equivalent of nagar panchayat/scheduled area 0101-GIA to nagar panchayat for supply of drinking water.	28.96	25.61	88.41

Sl. NO	Major Head	Expenditure during 2017-18	Expenditure in March 2018	Percentage of expenditure in March 2018
28	2215-Water supply and Sanitation 02-Sewerage & Sanitation 192-Assistant to Municipalities/Municipal Corporation 0102-GIA to Local Bodies for Sewerage and drainage for urban	24.15	21.28	88.13
29	2215-Water supply and Sanitation 01-Water Supply 789-Special component plan for SC 0102- GIA to Municipal Council for supply of drinking water	29.00	24.41	84.19
30	2217-Urban Development 01-State Capital Development 796-Tribal Area Sub-Plan 0301-Sabke liye awas (urban mission)	1.48	1.04	70.25
31	2215-Water supply and Sanitation 01-Water Supply 192-Assistant to Municipalities/Municipal Corporation 0101-GIA to Municipal Council for Supply of drinking water	28.25	19.07	67.51
32	2217-Urban Development 01-State Capital Development 053-Maintenance & repair 0001-Budha Smriti and other park	5.00	3.20	64.02
33	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0105-Urban basic infrastructure	1.65	1.00	60.69
34	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0101-GIA to Municipal Council for construction/renovation of administrative and technical building	5.00	2.81	56.26
35	2215-Water supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 0007-Bihar State Water Board	39.00	19.50	50.00
36	2217-Urban Development 03-Integrated development of small and medium town 789-Special component for SC 0305-Sabke liye awas (Urban) Mission	13.69	6.63	48.44
37	2217-Urban Development 03-Integrated development of small and medium town 193-Assistant to Nagar panchayat/Notified Area Committee for equivalent thereof 0104-Civil amenities in civil areas	47.45	21.88	46.11

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



## Appendix- 2.25

(Reference: Paragraph 2.8; Page 39)

### Statement showing variation between department and AG (A&E) figure of expenditure (Grant No. 48)

(₹ in crore)

Sl. No.	Head	Figure booked by AG (A&E)	Figure of expenditure by the department	Difference (4-5)
(1)	(2)	(4)	(5)	(6)
1	2015-Elections-00-109-Charges for conduct of election to panchayats/ local bodies-0001-Election of Municipal Corporations, Municipal Councils and Nagar Panchayats	10.43	10.33	0.10
2	2215-Water Supply and Sanitation-01-Water Supply-192-Assistance to Municipalities/Municipal Corporation-0101-Grant-in-aid to local bodies for supply of drinking water	28.25	26.25	2.00
3	2215-Water Supply and Sanitation-01-Water Supply-193-Assistance to Committee or its equivalent of Nagar Panchayat/Scheduled Area-0101-Grant-in-aid to local bodies for supply of drinking water	28.96	26.25	2.71
4	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste--0101-Grant-in-aid to local bodies for supply of drinking water	1.34	1.11	0.23
5	2215-Water Supply and Sanitation-01-Water Supply-789-Special Component Plan for Scheduled Caste-0102-Grant-in-aid to Municipal Councils for supply of drinking water	29.00	28.00	1.00
6	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-192-Assistance to Municipalities/Municipal Corporation etc.-0102-Grant-in-aid to local bodies for sewerage and Drainage for Urban	24.15	22.50	1.65
7	2217-Urban Development-03-Integrated Development of small and Medium Towns-192-Assistance to Local Bodies & Municipalities-0105-Civic amenities in Urban Area-Grant-in-aid	46.94	45.17	1.77
8	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0102-Fixed Allowances to elected representatives of Nagar Panchayats	2.58	2.31	0.27
9	2217-Urban Development-03-Integrated Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0103-Grant-in-aid to Urban Local Bodies for Transport	119.36	118.71	0.65
10	2217-Urban Development-03-Integrated and Development of Small and Medium Towns-193-Assistance to Nagar Panchayats/Notified Area Committee or equivalent thereof-0105-Regarding Urban Basic Infrastructure	1.13	1.00	0.13
11	2217-Urban Development-05-Other Urban Development Scheme-001-Direction and Administration 0102-Maintenance/Evaluation/Supervision of Scheme and establishment of State resources Centre and other equivalent Programme	2.82	2.00	0.82
12	2217-Urban Development-80-General-191-Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards-0013-Grants-in-aid to Municipal Corporations in the light of recommendation of State Finance Commission	260.35	257.52	2.83
13	2217-Urban Development-80-General-192-Assistance to Municipalities/ Municipal Councils-0005-Grants-in-aid to Municipal Councils in the light of recommendation of State Finance Commission	167.44	166.07	1.37
	<b>Total</b>	<b>722.75</b>	<b>707.22</b>	<b>15.53</b>

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

## Appendix- 2.26

(Reference: Paragraph 2.8; Page 39)

### Position of outstanding AC bills (Grant No. – 48)

(₹ in crore)

Year	AC bills drawn		AC bills adjusted		Outstanding AC bills	
	Number	Amount	Number	Amount	Number	Amount
2003-04	2	0.09	2	0.00	2	0.09
2004-05	4	0.12	4	0.01	4	0.11
2005-06	3	0.06	3	0.04	3	0.03
2006-07	9	0.28	9	0.01	9	0.26
2007-08	68	15.15	68	0.66	68	14.49
2008-09	1	0.02	1	0.00	1	0.02
2009-10	36	5.22	36	0.10	36	5.12
2010-11	57	18.67	57	5.54	57	13.13
2011-12	4	0.28	4	0.00	4	0.28
2012-13	22	2.59	22	0.88	22	1.70
2013-14	1	0.06	1	0.00	1	0.06
2014-15	0	0.00	0	0.00	0	0.00
2015-16	3	0.35	3	0.00	3	0.35
2016-17	283	39.39	101	18.78	182	20.61
2017-18	1	0.10	0	0.00	1	0.10
<b>Total</b>	<b>494</b>	<b>82.38</b>	<b>311</b>	<b>26.02</b>	<b>393</b>	<b>56.35</b>

*During 2016-17, 101 bills were adjusted fully and rest partially adjusted.  
(Source: Data provided by UD&HD Bihar, Patna)*

## Appendix- 2.27

(Reference: Paragraph 2.8; Page 39)

### Details of pending Utilisation Certificates (Grant No. 48)

(₹ in crore)

Sl. No.	Year	No of unadjusted Bills	Amount
(1)	(2)	(3)	(4)
1	2003-04 to 2015-16	497	3,009.59
2	2016-17	80	1,419.89
3	2017-18	45	615.82
<b>Total</b>		<b>622</b>	<b>5,045.3</b>

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

## Appendix- 3.1

(Reference: Paragraph 3.1.2; Page 42)

### PD accounts remaining inoperative for last three financial years

Sl. No.	Name of Treasury	No. of inoperative PD accounts
(1)	(2)	(3)
1	Araria	01
2	Aurangabad	02
3	Bagha	01
4	Banka	03
5	Barh	01
6	Barsoi	01
7	Begusarai	05
8	Benipur	01
9	Bettiah	03
10	Bhagalpur	02
11	Bhojpur	02
12	Birpur	01
13	Buxar	02
14	Danapur	02
15	Darbhanga	01
16	Daudnagar	01
17	Forbesganj	01
18	Jamui	03
19	Jehanabad	02
20	Jhanjharpur	02
21	Kaimur	01
22	Katihar	04
23	Khagaria	01
24	Kishanganj	01
25	Lakhisarai	03
26	Madhepura	01
27	Madhubani	03
28	Motihari	01
29	Munger	02
30	Muzaffarpur	01
31	Nalanda	01

Sl. No.	Name of Treasury	No. of inoperative PD accounts
(1)	(2)	(3)
32	Narkatiaganj	01
33	Nawada	04
34	Nirmali	01
35	Patna	02
36	Patna city	01
37	Rohtas	04
38	Saharsa	03
39	Saran	02
40	Sheikhpura	03
41	Sheohar	02
42	Sherghati	01
43	Sitamarhi	04
44	Siwan	04
45	Supaul	01
46	Teghra	01
47	Vaishali	04
<b>Total</b>		<b>94</b>

(Source: Finance Accounts for the year 2017-18)

## Appendix- 3.2

(Reference: Paragraph 3.3; Page 42)

### 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	778.65	550.71	70.73
2.	0049	Interest Receipts	1577.24	776.94	49.26
3.	0055	Police	86.04	19.90	23.13
4.	0059	Public Works	9.83	9.83	100.00
5.	0070	Other Administrative Services	25.84	7.12	27.55
6.	0202	Education, Sports, Art and Culture	21.47	4.78	22.26
7.	0210	Medical and Public Health	54.53	34.61	63.47
8.	0215	Water Supply and Sanitation	16.63	14.09	84.73
9.	0220	Information and Publicity	0.40	0.29	72.50
10.	0230	Labour and Employment	16.79	14.00	83.38
11.	0235	Social Security and Welfare	0.17	0.17	100.00
12.	0250	Other Social Services	0.05	0.05	100.00
13.	0401	Crop Husbandry	11.93	7.57	63.45
14.	0404	Dairy Development	0.01	0.01	100.00
15.	0405	Fisheries	12.02	1.30	10.82
16.	0406	Forestry and Wild Life	29.41	3.41	11.59
17.	0506	Land Reforms	0.22	0.23	104.55 <sup>#</sup>
18.	0515	Other Rural Development Programs	48.61	35.03	72.06
19.	0702	Minor Irrigation	5.21	2.15	41.27
20.	0851	Village and Small Industries	0.06	0.06	100.00
21.	0852	Industries	0.12	0.12	100.00
22.	1053	Civil Aviation	4.12	3.82	92.72
23.	1054	Roads and Bridges	66.74	19.07	28.57
24.	1452	Tourism	1.62	1.62	100.00
25.	1456	Civil Supplies	0.05	0.05	100.00

<sup>#</sup>Includes accounting refunds to the extent of ₹ 0.01 crore under MH-0506. Hence the percentage is more than 100.

(Source: Finance Accounts for the year 2017-18)

## Appendix- 3.3

(Reference: Paragraph 3.3; Page 43)

### 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	7.76	4.40	56.70
2.	2406	Forestry and Wild Life	253.35	70.18	27.70

(Source: Finance Accounts for the year 2017-18)

## Appendix- 3.4

(Reference: Paragraph 3.5.1 and 3.5.2; Page 45 and 46)  
**PSU wise arrears of Accounts as on 30/09/2018**  
**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)
<b>A. Working Companies</b>			
<b>1 to 5 years</b>			
1.	Bihar State Power (Holding) Company Limited	2017-18	1
2.	Bihar State Power Transmission Company Limited	2017-18	1
3.	Bihar State Power Generation Company Limited	2017-18	1
4.	South Bihar Power Distribution Company Limited	2017-18	1
5.	North Bihar Power Distribution Company Limited	2017-18	1
6.	Bihar State Building Construction Corporation Ltd.	2017-18	1
7.	Bihar State Educational Infrastructural Development Corporation Ltd.	2017-18	1
8.	Bihar Forestry Development Corporation Limited	2017-18	1
9.	Bihar Medical Services & Infrastructure Corporation Limited	2014-15 to 2017-18	4
10.	Bhagalpur smart city Limited.	2016-17 to 2017-18	2
11.	Pirpainti Bijlee Company Private Limited	2013-14 to 2017-18	5
12.	Lakhisarai Bijlee Company Private Limited	2013-14 to 2017-18	5
13.	Bihar Urban Infrastructure Development Corporation Limited.	2016-17 to 2017-18	2
14.	Bihar State Tourism Development Corporation Ltd.	2015-16 and 2017-18	3
15.	Bihar Rajya Pul Nirman Nigam Ltd.	2016-17 to 2017-18	2
16.	Bihar Police Building Construction Corporation Ltd.	2013-14 to 2017-18	5
17.	Bihar State Credit & Investment Corporation Ltd.	2013-14 to 2017-18	5
18.	Bihar State Film Development & Finance Corporation Ltd.	2016-17 to 2017-18	2
19.	Bihar State Electronic Development Corporation Ltd.	2015-16 and 2017-18	3
20.	Bihar State Minorities Finance Corporation Ltd.	2014-15 to 2017-18	4
21.	Bihar State Beverages Corporation Ltd.	2016-17 to 2017-18	2
22.	Bihar State Road Development Corporation Ltd	2016-17 to 2017-18	2
<b>Total</b>			<b>54</b>
<b>Above 5 Years</b>			
1.	Bihar Rajya Beej Nigam Ltd.	2000-01 to 2017-18	18
2.	Bihar State Text Book Publishing Corporation Ltd.	2007-08 to 2017-18	11



Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
3	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2017-18	20
4	Bihar State Food & Civil Supplies Corporation Ltd.	1996-97 to 2017-18	22
5	Bihar State Hydro Electric Power Corporation Ltd.	2002-03 to 2017-18	16
<b>Total</b>			<b>87</b>
<b>Total (A)</b>			<b>141</b>
<b>B. Statutory Corporation (Working)</b>			
<b>1 to above 5 Years</b>			
1.	Bihar State Financial Corporation	2017-18	1
2.	Bihar State Road Transport Corporation	2006-07 to 2017-18	12
3.	Bihar State Warehousing Corporation	2012-13 to 2017-18	6
<b>Total (B)</b>			<b>19</b>
<b>Total (A+B)</b>			<b>160</b>
<b>C. Non-Working Companies(Other than under liquidation)</b>			
<b>1 to 5 years</b>			
1.	Bihar State Agro Industries Ltd.	2017-18	1
2	SCADA Agro Business Corporation Ltd.	2015-16 and 2017-18	3
<b>Total</b>			<b>4</b>
<b>Above 5 Years</b>			
1	Bihar State Pharmaceuticals & Chemical Development Corporation Ltd.	1986-87 to 2017-18	32
2	Bihar State Industrial Development Corporation Ltd.	2009-10 to 2017-18	9
3	Bihar Scooters Ltd.	1977-78 to 2017-18	41
4	Bihar Insecticides Ltd.	1987-88 to 2017-18	31
5	Bihar State Textile Corporation Ltd.	1988-89 to 2017-18	30
6.	Bihar Maize Product Ltd.	1984-85 to 2017-18	34
7	Bihar State Glazed Tiles & Ceramics Ltd.	1986-87 to 2017-18	32
8	Vishwamitra Paper Industries Ltd.	1985-86 to 2017-18	33
9	Bihar Drugs & Chemicals Ltd.	1986-87 to 2017-18	32
10	Jhanjharpur Paper Industries Ltd.	1986-87 to 2017-18	32
11	Synthetic Resins (Eastern) Ltd.	1984-85 to 2017-18	34
12	Beltron Video System Ltd.	1990-91 to 2017-18	28
13	Beltron Mining System Ltd.	1991-92 to 2017-18	27
14	Bhawani Active Carbon Ltd.	1986-87 to 2017-18	32
15	Magadh Minerals Ltd.	1984-85 to 2017-18	34
16	Beltron Informatics Ltd.	1987-88 to 2017-18	31

Sl. No.	Name of the PSU	Year(s) for which accounts are in arrears	Number of accounts in arrears
17	Bihar State Tannin Extract Ltd.	1989-90 to 2017-18	29
18	Bihar State Solvent & Chemicals Ltd.	1987-88 to 2017-18	31
19	Bihar State Construction Corporation Ltd.	2003-04 to 2017-18	15
20	Bihar Hill Area Lift Irrigation Corporation Ltd.	1983-84 to 2017-18	35
21	Bihar State Sugar Corporation Ltd.	1985-86 to 2017-18	33
22	Bihar Panchayati Raj Finance Corporation Ltd.	1985-86 to 2017-18	33
23	Bihar State Water Development Corporation Ltd.	1979-80 to 2017-18	39
24	Bihar Fruits & Vegetables Development Corporation Ltd.	1995-96 to 2017-18	23
25	Bihar State Cement Corporation Ltd.	1981-82 to 2017-18	37
26	Bihar State Handloom & Handicrafts Corporation Ltd.	1984-85 to 2017-18	34
27	Bihar Paper Mills Ltd.	1986-87 to 2017-18	32
28	SCADA Agro Business Company, Khagaul Limited.	1993-94 to 2017-18	25
29	SCADA Agro Business Company, Dehri Limited.	1993-94 to 2017-18	25
30	SCADA Agro Business Company, Aurangabad Limited.	1993-94 to 2017-18	25
31	SCADA Agro Business Company, Mohania Limited.	1993-94 to 2017-18	25
32	Bihar state Dairy Development Corporation Ltd.	1998-99 to 2017-18	20
33	Bihar Rajya Matsya Vikas Nigam Ltd.	1993-94 to 2017-18	25
34	Bihar State Forest Development Corporation Ltd.	2001-02 to 2017-18	17
35	Bihar State Mineral Development Corporation Ltd.	2001-02 to 2017-18	17
<b>Total</b>			<b>1,012</b>
<b>Total (C)</b>			<b>1,016</b>
<b>Grand Total (A+B+C)</b>			<b>1,176</b>

## Appendix- 3.5

(Reference: Paragraph 3.5.3; Page: 46)

### Budgetary support to PSUs whose accounts are in arrears

(₹ in crore)

Sl. no.	Name of PSUs	Years from which accounts are in arrears	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears					
			Equity	Loans	Capital Grant	Others	Guarantees	Total
1	2	3	4	5	6	7	8	9
<b>A. Working Government Companies</b>								
1 year								
1	Bihar State Power (Holding) Company Limited	2017-18	6,708.90	209.85	0.00	0.00	0.00	6918.75
2	Bihar State Power Generation Company Limited	2017-18	128.70	0.00	0.00	0.00	2850	2978.70
3	North Bihar Power Distribution Company Limited	2017-18	2660.94	0.00	105.03	1165.44	1268.00	5199.41
4	South Bihar Power Distribution Company Limited	2017-18	2842.67	24.02	0.00	1786.55	683.82	5337.06
<b>Sub- total</b>			<b>12,341.21</b>	<b>233.87</b>	<b>105.03</b>	<b>2951.99</b>	<b>4801.82</b>	<b>20,433.92</b>
2 to 5 years								
1	Bihar Urban Infrastructure Development Corporation Limited	2016-17	0.00	0.00	491.47	0.00	0.00	491.47
2	Bihar State Film Development and Finance Corporation Limited	2016-17	0.00	0.00	4.80	0.00	0.00	4.80
3	Bihar State Tourism Development Corporation Limited	2015-16	0.00	0.00	5.23	0.00	0.00	5.23
4	Bihar State Minorities Finance Corporation Limited	2014-15	6.11	7.00	165.00	0.00	20.62	198.73
<b>Sub- total</b>			<b>6.11</b>	<b>7.00</b>	<b>666.50</b>	<b>0.00</b>	<b>20.62</b>	<b>700.23</b>
Above 5 years								
1	Bihar State Text Book Publishing Corporation Limited	2007-08	0.00	0.00	0.00	23.00	0.00	23.00
2	Bihar Rajya Beej Nigam Limited	2000-01	0.00	2.28	105.39	8.66	0.00	116.33

Sl. no.	Name of PSUs	Years from which accounts are in arrears	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears					
			Equity	Loans	Capital Grant	Others	Guarantees	Total
1	2	3	4	5	6	7	8	9
3	Bihar State Backward Classes Finance & Development Corporation	1998-99	20.74	7.49	0.00	0.00	15.39	43.62
4	Bihar State Food & Civil Supplies Corporation Limited	1996-97	0.33	1,118.43	0.00	1,460.29	818.19	3397.24
5	Bihar State Hydroelectric Power Corporation Limited	2002-03	0.00	157.7	0.00	0.00	0.00	157.7
<b>Sub- total</b>			<b>21.07</b>	<b>1,285.9</b>	<b>105.39</b>	<b>1,491.95</b>	<b>833.58</b>	<b>3,737.89</b>
<b>Total(A)</b>			<b>12,368.39</b>	<b>1,526.77</b>	<b>876.92</b>	<b>4,443.94</b>	<b>5,656.02</b>	<b>24,872.04</b>
<b>B. Working Statutory Corporations (Working)</b>								
1 year- Nil								
2 to 5 years- Nil								
Above 5 years								
1	Bihar State Warehousing Corporation	2012-13	0.00	0.00	47.17	0.00	164.04	211.21
2	Bihar State Road Transport Corporation	2006-07	0.00	785.01	0.00	0.00	0.00	785.01
<b>Total (B)</b>			<b>0.00</b>	<b>785.01</b>	<b>47.17</b>	<b>0.00</b>	<b>164.04</b>	<b>996.22</b>
<b>Total (A+B)</b>			<b>12,368.39</b>	<b>2,311.78</b>	<b>924.09</b>	<b>4,443.94</b>	<b>5,820.06</b>	<b>25,868.26</b>
<b>C. Non- Working Companies</b>								
1 year- Nil								
2 to 5 years- Nil								
Above 5 years								
1	Bihar Rajya Matsya Vikas Nigam Limited	1993-94	1.25	5.63	0.26	0.00	0.00	7.14
2	Bihar State Construction Corporation Limited	2003-04	0.00	2.28	0.00	0.00	0.00	2.28
3	Bihar State Sugar Corporation Limited	1985-86	11.21	365.32	0.00	69.27	0.00	445.8
4	Bihar State Fruit & Vegetable Development Corporation Limited	1995-96	0.00	5.65	21.07	0.00	0.00	26.72
5	Bihar State Mineral Development Corporation Limited	2001-02	0.00	0.00	11.00	0.00	0.00	11.00
6	Bihar State Textile Corporation Limited	1988-89	5.80	2.74	0.00	0.00	0.00	8.54

Sl. no.	Name of PSUs	Years from which accounts are in arrears	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears					
			Equity	Loans	Capital Grant	Others	Guarantees	Total
1	2	3	4	5	6	7	8	9
7	Bihar Hill Area Lift Irrigation Corporation Limited	1983-84	5.22	18.78	0.00	55.41	0.00	79.41
8	Bihar State Water Development Corporation Limited	1979-80	5.00	154.33	0.00	0.00	0.00	159.33
9	Bihar State Handloom & Handicrafts Corporation Limited	1984-85	3.72	0.25	0.00	0.48	0.00	4.45
10	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87	12.92	6.30	0.00	0.00	0.00	19.22
11	Bihar State Forest Development Corporation Limited	2001-02	0.00	2.29	0.00	0.00	0.00	2.29
12	Bihar Scooter Limited	A/c not finalized since inception	0.00	6.09	0.00	0.00	0.00	6.09
<b>Total (C)</b>			<b>45.12</b>	<b>569.66</b>	<b>32.33</b>	<b>125.16</b>	<b>0.00</b>	<b>772.27</b>
<b>Total (A+B+C)</b>			<b>12,413.51</b>	<b>2,881.44</b>	<b>956.42</b>	<b>4,569.1</b>	<b>5820.06</b>	<b>26,640.53</b>

## Appendix- 3.6

(Reference: Paragraph 3.6; Page: 46)

### Department wise outstanding Utilisation Certificates

(₹ in crore)

Sl. No.	Name of the Department	No. of outstanding UCs	Outstanding Balance
(1)	(2)	(3)	(4)
1.	Agriculture Department	112	1,507.38
2.	Animal Husbandry & Fisheries Department	55	262.60
3.	Art Culture & Youth Department	76	13.95
4.	Backward Class & Most Backward Class Welfare Department	33	830.27
5.	Cabinet Secretariat Department	8	207.04
6.	Co-operative Department	31	241.71
7.	Bihar Legislative Assembly	0	0.00
8.	Disaster Management Department	230	1,021.14
9.	Education Department	428	8,886.27
10.	Energy Department	31	456.76
11.	Environment & Forest Department	2	2.00
12.	Finance Department	31	286.16
13.	Food and Consumer protection Department	1	10.81
14.	General Administration Department	15	90.16
15.	Health Department	21	3,918.42
16.	Home (Jail) Department	2	0.06
17.	Home (Special) Department	12	2.83
18.	Industry Department	24	22.33
19.	Information Technology Department	18	46.80
20.	Labour Resources Department	27	26.84
21.	Land Reform & Revenue Department	18	5.24
22.	Law Department	1	6.02
23.	Minority Welfare Department	14	4.34
24.	Panchayati Raj Department	260	4,680.36
25.	Planning and Development Department	9	349.91
26.	Public Health and Engineering Department	4	12.63
27.	Rural Development Department	75	5,422.20
28.	Rural (Works) Department	7	8.94
29.	SC & ST Welfare Department	104	1,924.47
30.	Science & Technology Department	7	3.91
31.	Social Welfare Department	140	1,107.83
32.	Sugar Cane Department	16	84.53
33.	Tourism Department	3	3.00
34.	Urban Development Department	622	5,045.30
35.	Water Resources Department	18	101.29
<b>Total</b>		<b>2,455</b>	<b>36,593.50</b>

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

## Appendix-3.7

(Reference: Paragraph 3.8; Page: 49)

### Equity, Loans and Guarantees outstanding as on 31 March 2018 in respect of Government companies and Statutory corporations

(₹ in crore)

Sl. No.	A. WORKING GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
1	Bihar Rajya Beej Nigam Limited	2.28	2.03	0	2.28	31.9	0	0	-29.87	0
2	Bihar State Mining Corporation Limited	20	0	0	20	0	0	0	0	0
3	Bihar State Credit & Investment Corporation Limited	12.14	26.8	0	15.12	20.47	0	-2.98	6.33	0
4	Bihar State Backward Classes Finance & Development Corporation	21.48	0	16.31	23.36	0	15.39	-1.88	0	0.92
5	Bihar State Minorities Finance Corporation Limited	328.95	5.6	0	0.4	5.6	20.62	328.55	0	-20.62
6	Bihar State Film Development & Finance Corporation Limited	1	0.48	0	1	0.5	0	0	-0.02	0
7	Bihar State Education Finance Corporation Limited	0	0	0	9.5	0	0	-9.5	0	0
8	Bihar Police Building Construction Corporation Limited	0.25	0	0	0.1	0	0	0.15	0	0
9	Bihar Rajya Pul Nirman Nigam Limited	3.5	0	0	3.5	0	0	0	0	0
10	Bihar State Building Construction Corporation Limited	5	0	0	5	0	0	0	0	0
11	Bihar State Road Development Corporation Limited	20	0	0	20	0	0	0	0	0
12	Bihar Urban Infrastructure Development Corporation Limited	5	0	0	5	0	0	0	0	0
13	Bihar State Educational Infrastructure Development Corporation Limited	20	0	0	20	0	0	0	0	0
14	Bhagalpur Smart City Limited	0	0	0	0.05	0	0	-0.05	0	0
15	Patna Smart City Limited	0	0	0	0.05	0	0	-0.05	0	0

Sl. No.	A. WORKING GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	Guarantee
16	Muzaffarpur Smart City Limited	0	0	0	0.05	0	0	-0.05	0	0
17	Bihar State Electronics Development Corporation Limited	25	6.24	0	25	0	0	0	6.24	0
18	Bihar State Beverages Corporation Limited	5	0	0	5	0	0	0	0	0
19	Bihar State Hydroelectric Power Corporation Limited	102.02	463.71	0	99.04	223.09	0	2.98	240.62	0
20	Bihar State Power (Holding) Company Limited	30,460.17	1,621.29	0	30,098.54	338.50	0	361.63	1,282.79	0
21	Bihar State Power Generation Company Limited	0	10	2,552.33	0	0	2,850.00	0	10	-297.67
22	Bihar State Power Transmission Company Limited	0	15	0	0	144.59	1209.94	0	-129.59	1209.94
23	North Bihar Power Distribution Company Limited	0	198.96	481.1	0	385.8	1268	0	-186.84	786.90
24	South Bihar Power Distribution Company Limited	0	164.81	683.83	0	129.15	683.82	0	35.66	0.01
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	818.19	5.27	2,180.48	818.19	-5.25	-739.77	0
27	Bihar Medical Services & Infrastructure Corporation Limited	20	0	0	6.74	0	0	13.26	0	0
28	Bihar Forestry Development Corporation Limited	0.34	0	0	0.34	0	0	0	0	0
29	Bihar State Text Book Publishing Corporation Limited	0.12	0	0	0.36	0	0	-0.24	0	0
	<b>Total A</b>	<b>31,056.43</b>	<b>3,955.63</b>	<b>4,551.76</b>	<b>30,370.70</b>	<b>3,460.08</b>	<b>6,865.96</b>	<b>685.73</b>	<b>495.55</b>	<b>-2314.20</b>
	<b>B. WORKING STATUTORY CORPORATION</b>									
1	Bihar State Financial Corporation	23.09	213.97	127.47	39.95	228.47	0	-16.86	-14.5	127.47
2	Bihar State Road Transport Corporation	81.74	880.62	0	74.76	873.37	0	6.98	7.25	0
3	Bihar State Warehousing Corporation	0.8	0	164.04	3.21	0	164.04	-2.41	0	0
	<b>Total B</b>	<b>105.63</b>	<b>1094.59</b>	<b>291.51</b>	<b>117.92</b>	<b>1101.84</b>	<b>164.04</b>	<b>-12.29</b>	<b>-7.25</b>	<b>127.47</b>
	<b>Total A+B</b>	<b>31,162.06</b>	<b>5,050.22</b>	<b>4,843.27</b>	<b>30,488.62</b>	<b>4,561.92</b>	<b>7,030.00</b>	<b>673.44</b>	<b>488.30</b>	<b>-2186.73</b>



Sl. No.	A. WORKING GOVERNMENT COMPANIES	As per Finance Accounts			As per Company			Difference		
		Equity	Loan	Guarantee	Equity	Loan	Guarantee	Equity	Loan	
<b>C. NON-WORKING GOVERNMENT COMPANIES</b>										
1	Bihar Rajya MatasyaVikas Nigam Limited	1.75	2.66	0	3.7	2.6	0	-1.95	0.06	0
2	SCADA Agro Business Company Limited	0.58	0	0	0	0	0	0.58	0	0
3	Bihar State Water Development Corporation Limited	12.19	42.09	0	10	49.68	0	2.19	-7.59	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	7.06	0	5.12	30.98	0	-0.18	-23.92	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	0.07	0	2.01	0	0	-1.03	0.07	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	3.18	86.3	0	14.04	66.54	0	-10.86	19.76	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.	9.87	0	0	9.97	0	0	-0.1	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.	A. WORKING 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	5.37	1.62	0	10.44	0.83	0
20	Bihar State Export Corporation Limited	2.27	0.92	0	2	1.22	0	0.27	-0.3	0
21	Bihar State Forest Development Corporation Limited	2.19	3.02	0	1.75	0	0	0.44	3.02	0
22	Bihar State Tannin Extract Limited	0	0.01	0	0	0	0	0	0.01	0
23	Bihar State Finished Leathers Corporation Limited	0	0	0	0	9.18	0	0	-9.18	0
24	Bihar State Leather Industries Development Corporation Limited	10.43	13.26	0	17.4	12.43	0	-6.97	0.83	0
25	Bihar Scooters Limited	0	0	0	0	6.09	0	0	-6.09	0
	<b>TOTAL C</b>	<b>122.49</b>	<b>207.79</b>	<b>1.25</b>	<b>150.67</b>	<b>532.76</b>	<b>0</b>	<b>-28.18</b>	<b>-324.97</b>	<b>1.25</b>
	<b>GRAND TOTAL (A+B+C)</b>	<b>31,284.55</b>	<b>5,258.01</b>	<b>4,844.52</b>	<b>30,639.29</b>	<b>5,094.68</b>	<b>7,030.00</b>	<b>645.26</b>	<b>163.33</b>	<b>-2185.48</b>



# **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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