

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraphs	Page
Preface		v
Executive Summary		vii
CHAPTER – I FINANCES OF THE STATE GOVERNMENT		
Profile of Bihar	1	1
Introduction	1.1	2
Resources of the State	1.2	6
Revenue Receipts	1.3	8
Capital Receipts	1.4	14
Public Account Receipts (Net)	1.5	15
Application of resources	1.6	15
Quality of Expenditure	1.7	20
Financial Analysis of Government Expenditure and Investments	1.8	22
Assets and Liabilities	1.9	24
Debt Management	1.10	27
Fiscal Imbalances	1.11	29
Follow up	1.12	32
Conclusion and Recommendations	1.13	32
CHAPTER – II FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	35
Summary of Appropriation Accounts	2.2	36
Financial Accountability and Budget Management	2.3	37
Drawal of funds to avoid lapse of budgetary provision	2.4	42
Unreconciled Expenditure	2.5	43
Advances from Contingency Fund	2.6	44
Outcome of Inspection of Treasuries	2.7	44
Review of Grant No. 1-“Agriculture Department”	2.8	45
Review of Grant No. 39- “Disaster Management Department”	2.9	48
Conclusion and Recommendations	2.10	51

TABLE OF CONTENTS

Particulars		Reference to	
		Paragraphs	Page
CHAPTER – III FINANCIAL REPORTING			
Delay in furnishing Utilisation Certificate		3.1	53
Unadjusted Abstract Contingent bills		3.2	55
Details of grants or loans paid to Bodies and Authorities		3.3	56
Delay in submission of Accounts/Audit Reports of Authorities or Bodies for certification		3.4	56
Outstanding balances under major suspense and remittance heads		3.5	57
Temporary Advances and Imprest unadjustment		3.6	58
Reconciliation of Receipts and Expenditure		3.7	58
Operation of omnibus Minor Head-800		3.8	59
Transfer of Funds to Personal Deposit Accounts		3.9	59
Conclusion and Recommendations		3.10	60
APPENDICES			
No.	Particulars	Reference to	
		Paragraphs	Page
1.1	State Profile	1	63
1.2	Part-A: Structure and form of Government Accounts	1.1	64
1.2	Part-B: Layout of Finance Accounts	1.1	64
1.3 Part-A	Fiscal Responsibility and Budget Management (FRBM)	1.1	67
1.3 Part-B	Methodology adopted for the assessment of fiscal position	1.1	68
1.4	Abstract of Receipts and Disbursements for the year 2015-16	1.1.1 & 1.6.2	69
1.5	Actuals, vis-à-vis, Budget Estimates for 2015-16	1.1.3	72
1.6	Funds directly transferred to State Implementing Agencies	1.2.2	73
1.7	Time series data on the State Government finances	1.3 & 1.3.1.1	83
1.8	Summarised financial position of the Government of Bihar as on 31 March 2016	1.9.1	85
2.1	Excess over provisions of previous years requiring regularisation	2.3.1	86

TABLE OF CONTENTS

No.	Particulars	Reference to	
		Paragraphs	Page
2.2	Statement of grants/appropriations with savings of ₹ 100 crore and above and more than 20 <i>per cent</i> of total provision	2.3.3	88
2.2(A)	Statement of grants/appropriations with savings of ₹ 10 crore and above and more than 20 <i>per cent</i> of total provision	2.3.3	90
2.3	List of Grants indicating Persistent Savings during 2011-16	2.3.4	91
2.4	Cases where supplementary provisions (₹ 10 lakh or more in each case) proved unnecessary	2.3.5	92
2.5	Excessive/unnecessary Re-appropriation of Funds	2.3.6	94
2.6	Insufficient withdrawal through Re-appropriation of Funds	2.3.6	99
2.7	Substantial surrenders (₹ five crore and more than 50 <i>per cent</i> of the total provision) made during the year	2.3.7	105
2.8	Hundred <i>per cent</i> surrender of funds (More than ₹ five lakh)	2.3.7	112
2.9	Details of savings of ₹ one crore or more and above 10 <i>per cent</i> in each case not surrendered	2.3.9	117
2.10	Cases of surrender of funds in excess of ₹ 10 crore and 10 <i>per cent</i> of the total provisions on the last working day of the financial year	2.3.9	118
2.11	Rush of expenditure in the month of March 2016	2.3.10	121
2.12	Drawal of funds to avoid lapse of budgetary provision	2.4	122
2.13	Details of hundred <i>per cent</i> remittance of amount	2.4	124
2.14	Details of amounts exceeding 10 crore (in each) which remained unreconciled during 2015-16	2.5	125
2.15	Details of withdrawals from Contingency Fund for routine expenditure	2.6	127
2.16	Statement of excess payment of Pension/Family pension	2.7.1	130
2.17	Position of Submission of vouchers in support of payment for financial year 2015-16	2.7.2	132
2.18	Unnecessary Supplementary Provision (Grant No. 01)	2.8.2	134
2.19	Surrender of funds on the last day of the financial year (Grant No. 01)	2.8.4	136
2.20	Fund not utilised resulted in hundred <i>per cent</i> surrender (Grant No. 01)	2.8.5	143
2.21	Unnecessary re-appropriation of funds (Grant No. 39)	2.9.2	144

No.	Particulars	Reference to	
		Paragraphs	Page
2.22	Surrender of funds on the last day of the financial year (Grant No. 39)	2.9.3(i)	146
2.23	Provision not utilised (Grant No. 39)	2.9.4	147
2.24	Variation between Department and AG (A&E) figures of expenditure (Grant No. 39)	2.9.5	149
3.1	Department wise amount of outstanding Utilisation Certificate	3.1.1	150
3.2	List of auditable units identified under Section 14 of CAG's DPC Act	3.3	151
3.3	Delay in submission of Accounts/Audit Reports of authorities or bodies for certification	3.4	153
3.4	Operation of Minor Head 800 – 'Other Receipts'	3.8	154
3.5	Operation of Minor Head 800 – 'Other Expenditure'	3.8	155
3.6	Details of PD Accounts where money lying unspent for more than three consecutive financial years	3.9	156
Glossary of Abbreviations			157