

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraphs	Page
Preface		v
Executive summary		ix
CHAPTER – I FINANCES OF THE STATE GOVERNMENT		
Gross State Domestic Product (GSDP)	1.1	1
Financial Resources of the State	1.2	6
Application of Resources	1.3	13
Government Expenditure and Investments	1.4	17
Assets and Liabilities	1.5	21
Debt Management	1.6	23
Follow up	1.7	25
CHAPTER – II FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	27
Summary of Appropriation Accounts	2.2	27
Financial Accountability and Budget Management	2.3	28
Advances from Contingency Fund	2.4	35
Drawal of funds to avoid lapse of budgetary provision	2.5	37
Unreconciled receipts and expenditure	2.6	37
Review of Grant No.20 “Health Department”	2.7	38
Review of Grant No. 46 “Tourism Department”	2.8	40
CHAPTER – III FINANCIAL REPORTING		
Personal Deposit Accounts	3.1	43
Building and Other Construction Workers Welfare Cess	3.2	44
Opaqueness in accounts	3.3	44
Delay in finalisation in the accounts of Public Sector Undertakings	3.4	45
Non-submission of Utilisation Certificates	3.5	46
Outstanding Detailed Contingent bills	3.6	49
Non-reconciliation of investments/loans and advances/ guarantees	3.7	52
Non-payment of interest on deposits	3.8	53
Apportionment of balances on reorganisation of the State	3.9	53

TABLE OF CONTENTS

Particulars		Reference to	
		Paragraphs	Page
Differences in Cash Balances		3.10	53
Unadjusted Temporary Advances and Imprest		3.11	53
Impact of Revenue Surplus and Fiscal Deficit		3.12	54
APPENDICES			
No.	Particulars	Reference to	
		Paragraphs	Page
1.1	State profile	1	57
1.2	Part-A: Structure and form of Government Accounts	1.1	58
1.2	Part-B: Layout of Finance Accounts	1.1	58
1.3	Abstract of Receipts and Disbursements of the year 2016-17	1.1.1	61
1.4	Actuals and Budget Estimates for 2016-17	1.1.3	64
1.5	Time series data on State Government finances	1.2.2	65
1.6	Summarised financial position of the Government of Bihar as on 31 March 2017	1.5.1	67
2.1	Excess over provisions of previous years requiring regularisation	2.3.1	68
2.2	Grants/appropriations with savings of ₹ 100 crore and above and more than 20 <i>per cent</i> of total provision	2.3.2	70
2.3	Cases where supplementary provisions (₹ 10 lakh or more in each case) proved unnecessary	2.3.4	72
2.4	Un-necessary re-appropriation of funds	2.3.5	74
2.5	Excessive re-appropriation of funds	2.3.5	76
2.6	Insufficient withdrawal through re-appropriation of funds	2.3.5	78
2.7	Substantial surrenders (₹ five crore and more than 50 <i>per cent</i> of the total provision) made during the year	2.3.6	81
2.8	Hundred <i>per cent</i> surrender of funds (more than ₹ five lakh)	2.3.6	88
2.9	Savings of ₹ one crore or more and above 10 <i>per cent</i> of the total provision in each case not surrendered	2.3.8	94

TABLE OF CONTENTS

Particulars		Reference to	
		Paragraphs	Page
2.10	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	2.3.8	95
2.11	Rush of expenditure in the month of March 2017	2.3.9	97
2.12	Withdrawals from Contingency Fund for non-contingent expenditure	2.4	98
2.13	Drawal of funds to avoid lapse of budgetary provision	2.5	101
2.14	Details of hundred <i>per cent</i> remittance of amount	2.5	103
2.15	Amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2016-17	2.6	104
2.16	Excessive/un-necessary supplementary provision (Grant No. 20)	2.7.2	107
2.17	Surrender of funds on 31 March 2017	2.7.4	108
2.18	Part A: Funds not utilised leading to 100 <i>per cent</i> surrender (Grant No. 20)	2.7.5	115
	Part B:- Funds not utilised leading to 50 <i>per cent</i> to 99 <i>per cent</i> surrender	2.7.5	116
3.1	PD Accounts remaining inoperative for last three financial years	3.1.1	117
3.2	Operation of minor head 800 – ‘Other Receipts’	3.3	118
3.3	Operation of minor head 800 – ‘Other Expenditure’	3.3	119
3.4	PSU wise arrears of accounts as on 31.12.2017	3.4	120
3.5	Department wise outstanding Utilisation Certificates	3.5	123
3.6	Equity, Loans and Guarantees outstanding as on 31 March 2017 in respect of Government companies and Statutory corporations	3.7	124
	Glossary		129

