

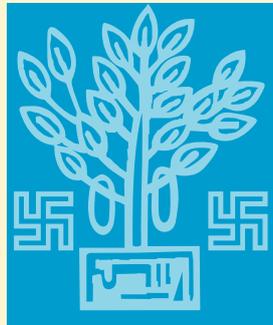


सत्यमेव जयते

Report of the Comptroller and Auditor General of India

on
STATE FINANCES

for the year ended March 2016



Government of Bihar
Report No. 2 of the year 2016

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P R E F A C E

1. This Report has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2016. Information has been obtained from the Government of Bihar, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Bihar intends to objectively assess the financial performance of the State during 2015-16 and to provide the State Legislature with proper inputs based on audit analysis of financial data. In order to put this analysis in a proper perspective, a broad comparison of targets envisaged by the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010, the Fourteenth Finance Commission (FFC) Report and the Budget Estimates of 2015-16 have been attempted.

The Report

Based on the audited accounts of the Government of Bihar for the year ended March 2016, this Report provides an analytical review of the Annual Accounts of the Government. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of the Bihar Government's fiscal position as on 31 March 2016. It analyses the significant changes in major fiscal aggregates as compared to the previous year. It also provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

Chapter-II 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. It also contains detailed review of two grants namely Grant No. 1 "Agriculture Department" and Grant No. 39 "Disaster Management Department". It seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorisation given under the Appropriation Act.

Chapter-III is an inventory of the Bihar Government's compliance with various reporting requirements and financial rules. The report also compiles the data collected from various Government departments/organisations in support of the findings.

Audit findings

Chapter I: Finances of the State Government

Fiscal situation

- During 2015-16, the State had a Revenue Surplus of ₹ 12,507.16 crore which was more than the previous year by ₹ 6,660 crore and more than the Budget Estimate by ₹ 526 crore mainly due to decrease in Revenue expenditure.

(Paragraph 1.1.2)

Executive Summary

- Fiscal Deficit of the State increased from ₹ 11,179 crore to ₹ 12,061 crore in 2015-16 mainly due to increase in Market borrowings, loans from GoI, etc. However, it was less than the Budget Estimate (₹ 13,584 crore) by ₹ 1523 crore. This was 2.92 *per cent* of GSDP, well within the ceiling of three *per cent* laid down in FRBM Act and the limit of 3.5 *per cent* recommended by the Fourteenth Finance Commission (FFC).

(Paragraph 1.1.2 and 1.11.1)

Resource mobilisation

- Revenue Receipts (₹ 96,123 crore) of the State grew at 22.58 *per cent* (₹ 17,706 crore) during 2015-16 over the previous year, mainly due to increase in State's share of Union taxes and duties (₹ 11,959.61 crore) and own tax revenue (₹ 4,698.95 crore).

(Paragraph 1.1.1 and 1.1.3)

- Revenue Buoyancy with reference to GSDP increased from 0.77 (2014-15) to 2.13 (2015-16) due to increase in Revenue Receipts by 22.58 *per cent*.

(Paragraph 1.3)

Transfer of funds to State Implementing Agencies

- During 2015-16, GoI directly transferred ₹ 792.71 crore to the State implementing agencies which was higher than the previous year by 21.63 *per cent*.

(Paragraph 1.2.2)

Quality of expenditure

- Capital Expenditure increased to ₹ 23,966 crore in 2015-16 from ₹ 18,150 crore in 2014-15 mainly due to increase in Rural Development Programme from ₹ 4,647.84 crore in 2014-15 to ₹ 8,012.63 crore in 2015-16. The percentage of Capital Expenditure on the selected Economic Services to total expenditure decreased from 51.99 *per cent* in 2014-15 to 43.13 *per cent* in 2015-16. However, the percentage of Capital Expenditure on Social Services to total expenditure increased from 5.96 *per cent* in 2014-15 to 8.70 *per cent* in 2015-16.

(Paragraph 1.1.1 and 1.7.2)

- The recovery of loans given by the Government to different institutions/organisations of the State was negligible leading to huge balance in repayments (₹ 20,857.73 crore) at the end of March 2016. Repayment of loans reduced substantially from ₹ 1,493.06 crore in 2014-15 to ₹ 18.50 crore in 2015-16.

(Paragraph 1.8.3)

Fiscal Liabilities

- Fiscal liabilities of the State increased from ₹ 99,056 crore in 2014-15 to ₹ 1,16,578 crore in 2015-16 mainly due to increase in Internal Debt.

(Paragraph 1.9.2)

Chapter II: Financial Management and Budgetary Control

Large Savings due to improper Budget estimation

- There were large savings of ₹ 35,013.80 crore (23.61 *per cent*) against total budget provision of ₹ 1,48,312.57 crore during 2015-16 which indicate improper budget estimation. Persistent savings of ₹ 50 crore and above were also noticed in 10 departments during last five years.

(Paragraph 2.2 and 2.3.4)

Surrender of funds

- Out of the total savings of ₹ 35,013.80 crore, only ₹ 24,455.96 crore (69.85 *per cent*) was surrendered. Amount surrendered on last day of financial year (31 March 2016) was (₹ 15,913.45 crore) which was 65.07 *per cent* of total amount surrendered. It was also noticed that there were hundred *per cent* surrender of funds in 182 schemes under 38 grants/appropriations (total ₹ 5,133.94 crore).

(Paragraph 2.2 and 2.3.7)

Excess over provisions during previous years requiring regularisation

- Excess expenditure of ₹ 119.01 crore was incurred over provisions during the year which requires regularisation under Article 205 of the Constitution of India. Besides, ₹ 1,065.07 crore pertaining to previous years were yet to be regularised.

(Paragraph 2.3.1 and 2.3.2)

Reconciliation of Departmental figures

- The Controlling Officers did not reconcile ₹ 66,962.68 crore (exceeding ₹ 10 crore in each case) under 76 Major Heads, with the books of the AG (A&E), Bihar during 2015-16. Only 3,317 (16 *per cent*) Drawing and Disbursing Officers (DDOs) out of 21,116 DDOs have reconciled their accounts upto March 2016.

(Paragraph 2.5 and 3.7)

Advances from Contingency Fund

- During 2015-16, 139 withdrawals amounting to ₹ 6,117.60 crore were made from Contingency Fund. Out of this, 80 withdrawals amounting to ₹ 2,927.07 crore (47.85 *per cent*) were made for meeting routine expenditure. This include expenditure of ₹ 897.07 crore (16 withdrawals) incurred by Education Department towards salary of contract teachers etc., ₹ 640.00 crore (3 withdrawals) incurred by Welfare of SCs, STs Department for meeting state share towards pre-matric scholarship etc. and ₹ 600.88 crore (8 withdrawals) incurred by Social Welfare Department for meeting establishment expenditure.

(Paragraph 2.6)

Deficiencies in Agriculture and Disaster Management Departments

- In spite of substantial savings (54.25 *per cent* in Agriculture Department and 85.91 *per cent* in Disaster Management Department) in original provision, augmentation of funds through supplementary provision and re-appropriation were made by the Departments. However, savings were not timely surrendered by the Departments.

(Paragraph 2.8 and 2.9)

Chapter III: Financial Reporting

Delay in furnishing Utilisation Certificates

- Utilisation certificates (UCs) of ₹ 29,399.87 crore were outstanding as on March 2016 against the Grant-in-aid (GIA) bills drawn by different departments. Out of this, UCs of three Departments *viz.* Education Department (416 UCs for ₹ 9,282.33 crore), Panchayati Raj Department (232 UCs for ₹ 7,414.19 crore) and Urban Development Department (555 UCs for ₹ 4,074.32 crore) are mainly pending for submission.

(Paragraph 3.1)

Unadjusted Abstract Contingent bills

- Significant amount of ₹ 12,074.32 crore drawn on Abstract Contingent (AC) bills remained outstanding as of March 2016 due to delay in submission of Detailed Contingent (DC) bills. This include 14,147 bills amounting to ₹ 2190.02 crore outstanding for more than three years.

(Paragraph 3.2)

Unadjusted Temporary advances and Imprest

- Temporary advances and Imprest of ₹ 191.23 crore drawn upto March 2016 by eight Departments/Organisation remained to be adjusted.

(Paragraph 3.6)

Transfer of Funds to Personal Deposit (PD) Accounts

- An amount of ₹ 4,126.37 crore was lying unspent in Personal Deposit Accounts of different State Government offices up to March 2016. The DDOs of PD Accounts did not refund the unspent balances to the Consolidated Fund.

(Paragraph 3.9)

CHAPTER I
FINANCES OF THE STATE GOVERNMENT

1. Profile of Bihar

Bihar is a landlocked State, bounded by West Bengal in the east, Uttar Pradesh in the west, Jharkhand in the south and a long international border with Nepal in the north. It is the thirteenth largest State in India in terms of geographical size (94,163 sq. km.) and the third largest by population. The State of Bihar has 38 districts.

Economy of Bihar is primarily agrarian and the State does not possess any significant mineral wealth. As indicated in *Appendix 1.1*, the density of population has increased from 881 persons per sq. km. (2001) to 1106 persons per sq. km. (2011). Bihar has higher poverty levels as compared to the all-India average. However, the State has shown higher economic growth for the period 2006-07 to 2015-16 as the compound annual growth rate (CAGR) of its Gross State Domestic Product has been 16.99 *per cent* as compared to 15.75 *per cent* amongst the General Category States¹. During this period, its population also grew by 12.89 *per cent* against the average growth² of 12.24 *per cent* in General Category States. The per capita income CAGR for the period 2006-07 to 2015-16 in Bihar at 15.42 *per cent* has been higher than that of the General Category States at 14.27 *per cent*. The per capita income of the State stood at ₹ 36,964 (Quick) at the close of 2015-16

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of its economy as it indicates the standard of living of the State's population. The trends in annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices (2011-12 base year) are given in **Table 1.1**.

Table 1.1: Gross State Domestic Product

Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP (₹ in crore)	8736039	9951344	11272764	12488205	13576086
Growth rate of GDP (percentage) of India		13.91	13.28	10.78	8.71
State's GSDP (₹ in crore)	247144	282368	317101	373920	413503
Growth rate of GSDP (percentage) of State		14.25	12.30	17.92	10.59

(Source: *Economics and Statistics Data of Central & State Government*)

It can be seen from the table that the growth rate of GSDP of the State is higher than the GDP of India.

¹ States other than 11 states termed as Special Category States (Arunachal Pradesh, Assam, Jammu & Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand).

² The all India average of General Category States has been calculated on the basis of figures provided by 16 General Category States (excluding Delhi, Goa and Puducherry).

1.1 Introduction

This chapter provides a broad perspective of the financial position of the Government of Bihar during the current year. It analyses the significant changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in **Appendix 1.2 Part A** and the layout of the Finance Accounts is depicted in **Appendix 1.2 Part B**. This analysis has been made based on the Finance Accounts of the State and information obtained from the State Government. In order to comply with the recommendation of the Fourteenth Finance Commission (FFC), the State Government enacted the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010 (BFRBM) as given in **Appendix 1.3 Part A**. The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed by the BFRBM (Amendment) Act, 2010 are given in **Appendix 1.3 Part B**.

1.1.1 Summary of fiscal transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year (2014-15), while **Appendix 1.4** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2015-16

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	78,417.54	96,123.10	Revenue Expenditure	72,569.98	53,965.28	29,650.66	83,615.94
Tax revenue	20,750.23	25,449.18	General services	26,408.18	27,824.35	147.95	27,972.30
Non-tax revenue	1,557.98	2,185.64	Social services	31,712.71	13,386.74	22,556.30	35,943.04
Share of Union Taxes/Duties	36,963.07	48,922.68	Economic services	14,445.05	12,749.98	6,946.41	19,696.39
Grants from Government of India	19,146.26	19,565.60	Grants-in-aid and Contributions	4.04	4.21	0.00	4.21
Section-B: Capital & Others							
Misc. Capital Receipts	0.00	0.00	Capital outlay	18,150.41	36.27	23,929.75	23,966.02
Recoveries of Loans and Advances	1,493.06	18.50	Loans and Advances disbursed	368.71	469.43	151.80	621.23
Public debt receipts	13,917.53	18,383.01	Repayment of Public Debt	3,608.95			4,124.85
Inter State Settlement	0.00	0.00	Inter State Settlement	0.00			0.00
Contingency Fund	1,650.00	4,477.41	Contingency Fund	1,650.00			4,477.41
Public Account receipts	40,251.12	49,105.88	Public Account disbursements	39,200.48			45,922.84
Opening Cash Balance	6,156.39	6,337.11	Closing Cash Balance	6,337.11			11,716.72
Total	1,41,885.64	1,74,445.01	Total	1,41,885.64			1,74,445.01

(Source: Finance Accounts of the State for the year 2015-16)

The significant changes during 2015-16 over the previous year are given below:

- Revenue receipts during the year increased by 22.58 *per cent* (₹ 17,705.56 crore). The increase was mainly due to increase in State's share of Union taxes and duties by 32.36 *per cent* (₹ 11,959.61 crore) and own tax revenue by 22.65 *per cent* (₹ 4,698.95 crore).
- State's tax revenue (₹ 25,449.18 crore) was below the FFC assessment (₹ 31,881 crore) by 20.17 *per cent* (₹ 6,431.82 crore) and below the Budget estimate (₹ 30,875 crore) by 17.57 *per cent* (₹ 5,425.82 crore). The increase in tax revenue was mainly due to increase in Taxes on Sales, Trade etc. by 23.19 *per cent* (₹ 1,996.24 crore), Taxes on Goods and Passengers by 36.75 *per cent* (₹ 1,635.87 crore), Taxes on Stamps and Registration by 26.27 *per cent* (₹ 709.08 crore).
- Non-tax revenue (NTR) (₹ 2,185.64 crore) increased by 40.29 *per cent* (₹ 627.66 crore) over the previous year. The increase in non-tax revenue was mainly due to increase in Interest Receipts by ₹ 238.89 crore and owing to increase in Contributions and Recoveries towards Pension and Other Retirement Benefits by ₹ 175.16 crore. However, the Non-tax revenue was 35.64 *per cent* (₹ 1,210.22 crore) below the Budget estimate (₹ 3,395.86 crore) and 20.70 *per cent* (₹ 570.36 crore) below the assessment made by FFC (₹ 2,756 crore).
- Revenue expenditure (₹ 83,615.94 crore) during the year increased by 15.22 *per cent* (₹ 11,045.96 crore). The increase was mainly due to increase in expenditure on Economic Services by 36.35 *per cent* (₹ 5,251.34 crore), Social Services by 13.34 *per cent* (₹ 4,230.33 crore) and General Services by 5.92 *per cent* (₹ 1,564.12 crore). However, Revenue expenditure during the year was below by 8.32 *per cent* (₹ 7,592.17 crore) than the budget estimate (₹ 91,208.11 crore) for the year 2015-16.
- During the year the Non-Plan expenditure (revenue and capital) increased by 14.61 *per cent* (₹ 6,884.34 crore) and the Plan expenditure (revenue and capital) increased by 22.88 *per cent* (₹ 9,977.23 crore), when compared with the previous year.
- Recoveries of loans and advances decreased by 98.76 *per cent* (₹ 1,474.56 crore). However, disbursements of loans and advances increased by 68.49 *per cent* (₹ 252.52 crore).
- Capital expenditure increased by 32.04 *per cent* (₹ 5,815.61 crore) during the year.
- Public Account receipts increased by 22.00 *per cent* (₹ 8,854.76 crore) whereas disbursements increased by 17.15 *per cent* (₹ 6,722.36 crore).
- The receipts under Public Debt increased by 32.09 *per cent* (₹ 4,465.48 crore) whereas its repayment increased by 14.30 *per cent* (₹ 515.90 crore).
- The net impact of these transactions led to an increase by 84.89 *per cent* (₹ 5,379.61 crore) in the cash balance at the end of the year.

1.1.2 Review of the fiscal situation

The Government of Bihar had enacted the Fiscal Responsibility and Budget Management Act, 2006 (FRBM Act 2006) for ensuring fiscal stability, debt sustainability and greater transparency in the fiscal operation of the Government. Under the Act, the State Government was to eliminate the Revenue Deficit by 2008-09 and restrict the Fiscal Deficit up to three *per cent* of the estimated Gross State Domestic Product (GSDP). The 14th FC recommended a new and revised road map for fiscal consolidation thereby linking all grants and debt relief facilities for achievement of the targets.

The state revised some of its key fiscal targets in the FRBM and named as Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010(BFRBM). The revised targets laid down in amended BFRBM Act of the State were (i) the Fiscal Deficit at three *per cent* of the GSDP and (ii) Debt-GSDP ratio at less than or equal to 25 *per cent* in 2015-16.

Targets regarding major fiscal variables for the year 2015-16 as set in FRBM Act, 14th FC and in budget documents of the state are shown in **Table 1.3**.

Table 1.3: Review of the Fiscal Situation

Fiscal variables	2015-16				
	FFC targets for the State	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals
Revenue Deficit(-)/ Surplus (+) (₹ in crore)	0.00	0.00	11,980.95	11,980.95	12,507.16
Fiscal Deficit/ GSDP (in <i>per cent</i>)	3.50	3.00	2.98	2.98	2.92
Ratio of total outstanding debt of the Government to GSDP (in <i>per cent</i>)	25.02	25.02	19.41	19.59	28.19

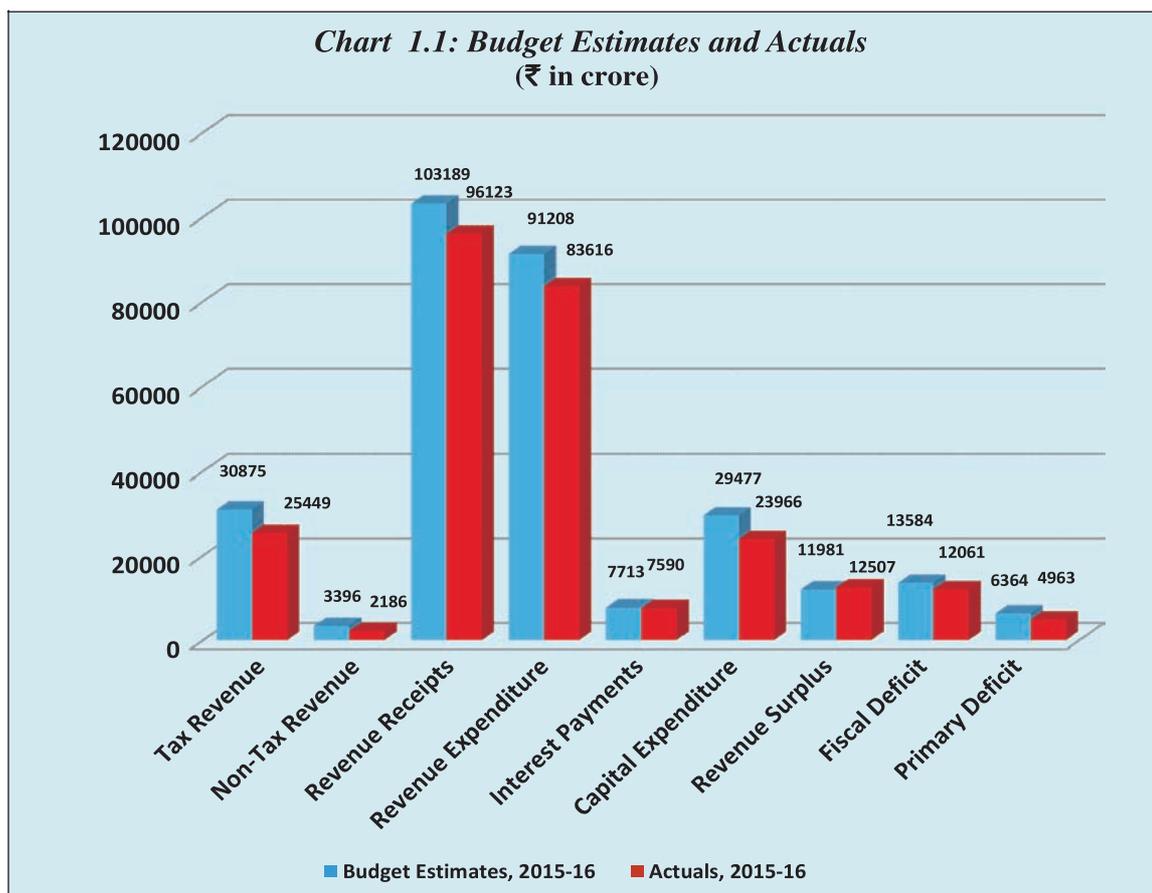
(Source: FFC, FRBM Act, Budget and MTFP figures for the year 2015-16)

The State Government had revenue surplus since 2009-10 to 2015-16. Surplus of ₹ 2,169.58 crore was also occurred in Consolidated Fund during the year in comparison to deficit of ₹ 869.92 crore in 2014-15. The fiscal deficit as a percentage of GSDP was well within the limit prescribed in the FRBM Act.

1.1.3 Budget estimates and actuals

The budget papers presented by the State Government provides descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimate are indicative of abandonment and decline of the desired fiscal objectives.

A **Chart 1.1**: representing the Budget Estimates and Actuals for some important Fiscal Parameters for the year 2015-16 are depicted below. The details of Actuals *vis-à-vis* Budget Estimates are also given in **Appendix 1.5**.



(Source: Budget documents and State Finance Accounts for the year 2015-16)

The above chart indicates that during 2015-16 the following variations in the actuals against the BE took place as discussed below:

- Revenue receipts were lower than the projections made in the Budget Estimate by ₹ 7,066 crore (7 per cent) mainly as a result of decrease in Tax revenue by ₹ 5,426 crore (18 per cent) and non-tax revenue by ₹ 1,210 crore (36 per cent) as compared to Budget Estimate.
- Revenue expenditure and Capital Expenditure were less than the Budget Estimate by ₹ 7,592 crore (8 per cent) and ₹ 5,511 crore (19 per cent). The variation in revenue expenditure was due to less expenditure of ₹ 2,286 crore under General services, ₹ 2,141 crore under Social services and ₹ 3,165 crore under Economic services. The variation in Capital Expenditure was due to less expenditure of ₹ 1,304 crore under Social Services and ₹ 498 crore under General Services.
- Revenue surplus was higher than the Budget Estimate by ₹ 526 crore (4.39 per cent) mainly due to decrease of ₹ 7,592 crore in revenue expenditure over the projection made in the Budget Estimate. However, revenue receipts also decreased by ₹ 7,066 crore than the projections made in the Budget Estimate.
- Fiscal deficit was less by ₹ 1,523 crore over the projections made in the Budget Estimates (₹ 13,584 crore) but it was mainly due to decrease in revenue expenditure by ₹ 7,592 crore than that provisioned in the Budget Estimate.
- Primary deficit decreased by ₹ 1,401 crore over the projection made in the Budget Estimate.

1.1.4 Gender Budgeting

Gender Budgeting was introduced by the State Government in 2008-09. Gender Budget of the State discloses the expenditure proposed to be incurred on schemes which are designed to benefit women or upliftment of women status in society directly or indirectly.

The allocation in the gender budget document for the year 2015-16 and utilisation thereof is detailed in **Table 1.4**.

Table 1.4: Gender budgetary allocation and utilisation during 2015-16

(₹ in crore)

Year	Outlay under			Expenditure under			Percentage of utilisation
	Category 1	Category 2	Total	Category 1	Category 2	Total	
2015-16	3,996.38	9,625.88	13,622.26	2,996.06	8,130.90	11,126.96	81.68

(Source: Information furnished by the State Government for the year 2015-16)

(Category 1- Budgetary allocation for schemes designed to benefit women to the extent of 100 per cent of allocation.

Category 2- Budgetary allocation for schemes designed to benefit women to the extent of 30 per cent of allocation.)

It can be seen from the table that 82 per cent of the funds earmarked for the benefit of women were utilized during the period.

However, for the proper implementation, monitoring and evaluation of the schemes being carried out under gender budgeting, the State Government has not constituted any dedicated gender budgeting cell at the State level.

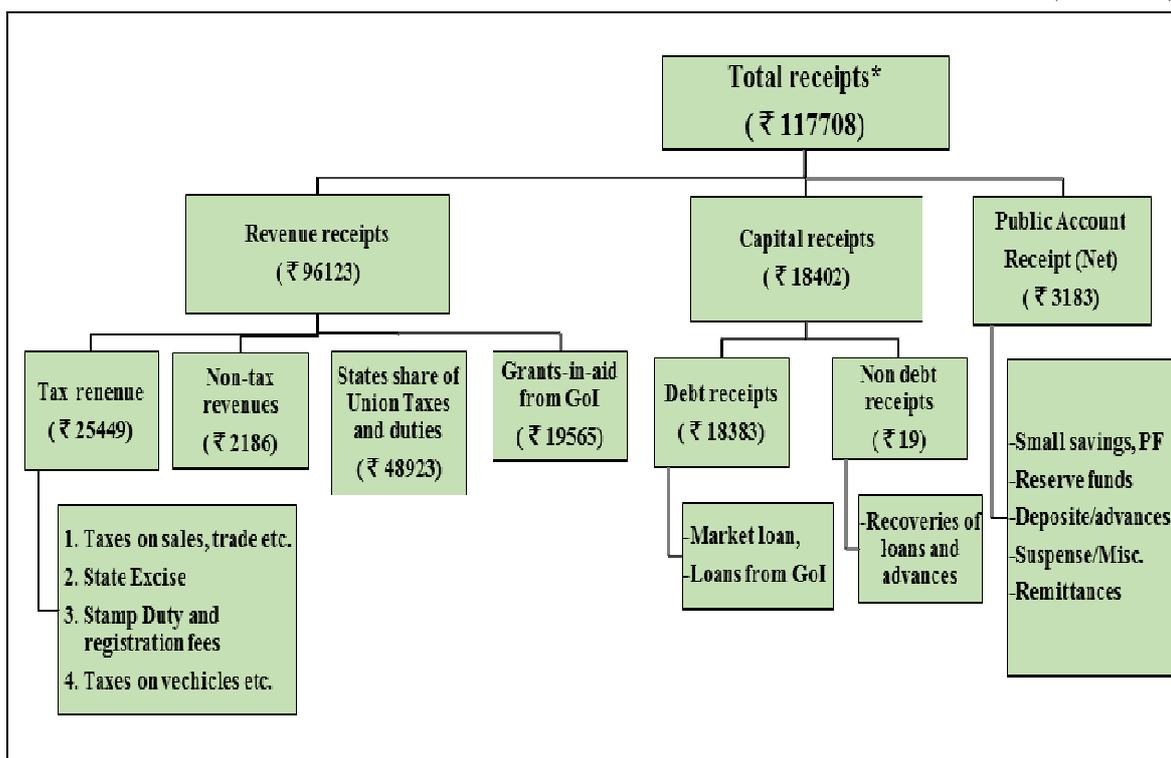
1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI. Besides, the funds available in the Public Accounts after disbursement is also utilised by the Government to finance its deficit. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts various components of the receipts of the State during 2015-16.

Chart 1.2: Components and Sub-components of resources

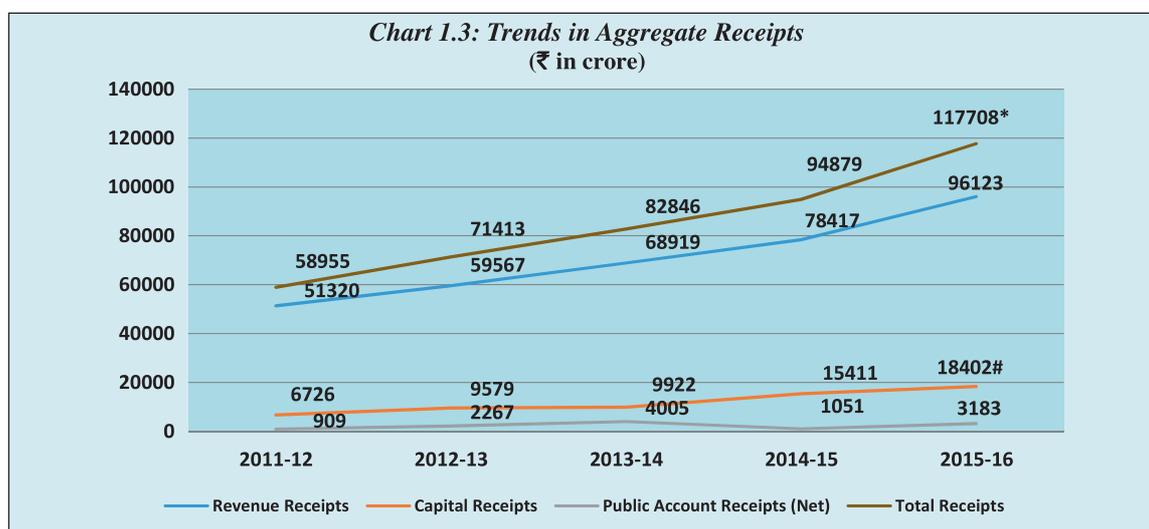
(₹ in crore)



* Total Receipts include Revenue Receipts, Capital Receipts and Public Account Receipts (net).

(Source: Finance Accounts of the State for the year 2015-16)

The **Chart-1.3** depicts the trend of receipts during 2011-16 and **Chart 1.4** indicates the composition of these receipts during 2015-16.



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

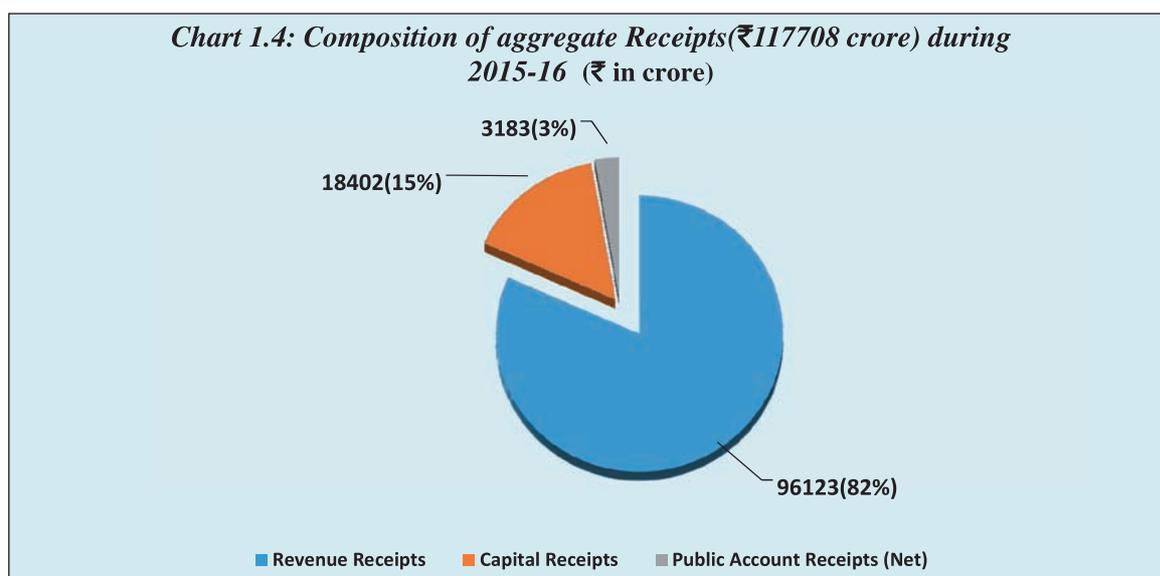
* Total Receipts include Revenue Receipts, Capital Receipts and Public Account Receipts (Net).

Capital receipts include Public Debt Receipts, Recovery of Loans and Advances and Inter State Settlement.

Total receipts increased by 100 per cent from ₹ 58,955 crore in 2011-12 to ₹ 1,17,708 crore in 2015-16. Further, there was an increase of receipts over the previous year by ₹ 22,829 crore (24 per cent).

The following chart depicts the composition of receipts during 2015-16 as a percentage to the total receipts (₹ 1,17,708 crore):

Chart 1.4: Composition of aggregate Receipts(₹117708 crore) during 2015-16 (₹ in crore)



(Source: Finance Accounts of the State for the year 2015-16)

The share of revenue receipts in total receipts during 2015-16 was at 82 per cent and it increased by 23 per cent from ₹ 78,417 crore in 2014-15 to ₹ 96,123 crore in 2015-16.

The share of capital receipts in total receipts during 2015-16 was 15 per cent and it increased by 19 per cent from ₹ 15,411 crore in 2014-15 to ₹ 18,402 crore in 2015-16.

Public Account Receipts represent the receipts for which the Government acts as banker/trustee for the public money. Public Account Receipts (Net) in total receipts during 2015-16 was at three per cent and it increased by 203 per cent from ₹ 1,051 crore in 2014-15 to ₹ 3,183 crore in 2015-16.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

The Government of India (GoI) has been transferring a sizeable quantum of funds directly to the State implementing agencies³ for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. As in the present mechanism, these funds are neither routed through the State Budget/State Treasury System nor reflected in the accounts of the Government. As such, the Annual Finance Accounts of the State do not provide a complete picture of the resources under the control of the State Government. To present the holistic picture on availability of aggregate resources, funds directly transferred to State Implementing Agencies are presented in **Appendix 1.6**.

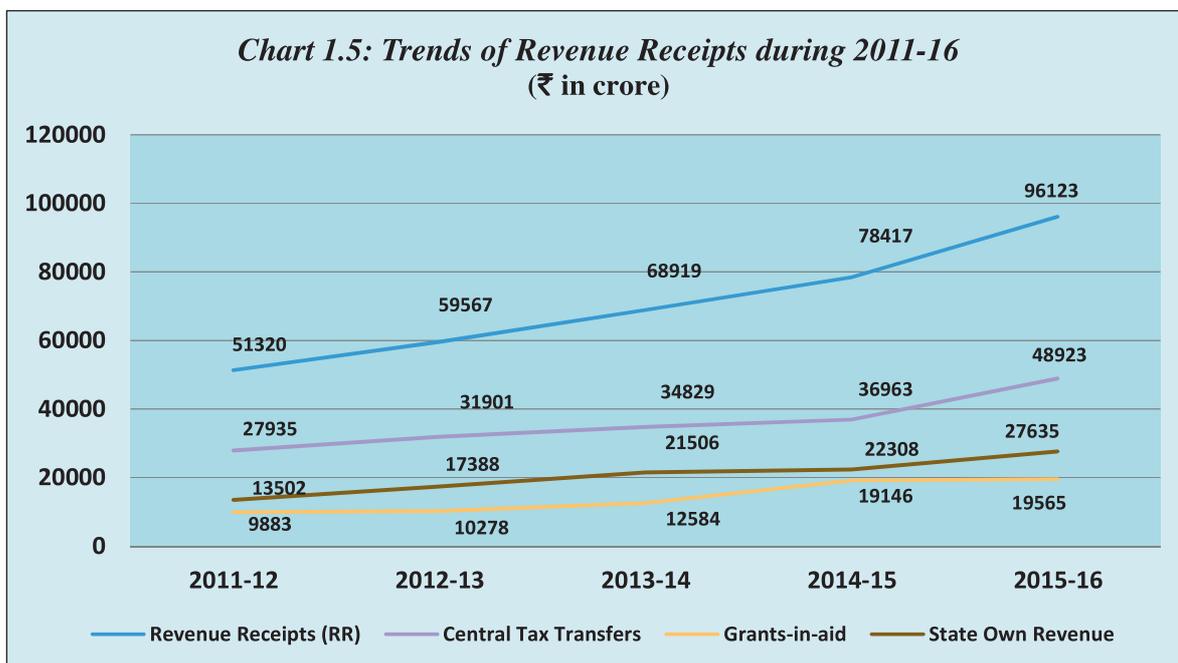
During the year 2015-16 the Government of India directly transferred ₹ 792.71 crore to the State implementing agencies which was higher than the previous year by 21.63 per cent. The major recipients were District Planning Officer (Local Bodies) (₹ 217.50 crore i.e. 27.44 per cent), Indian Institute of Technology, Patna (Govt. Autonomous Bodies) (₹ 100.31 crore i.e. 12.65 per cent) and All India Institute of Medical Sciences (Govt. Autonomous Bodies) (₹ 199 crore i.e. 25.10 per cent).

1.3 Revenue Receipts

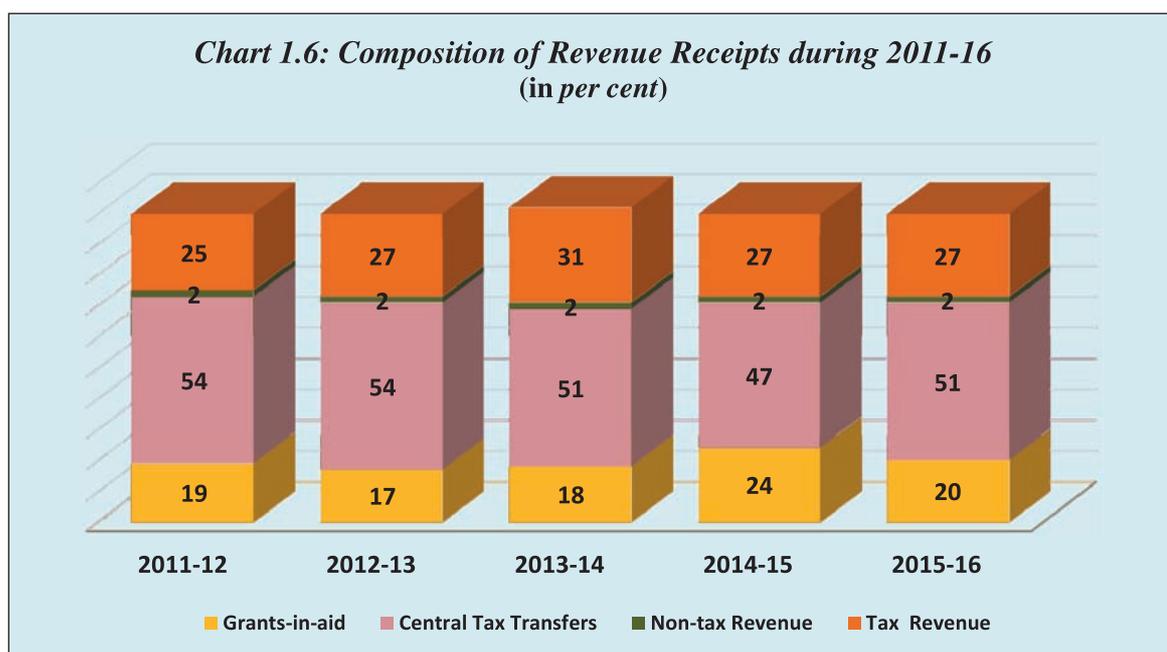
Statement-14 of the Finance Accounts presents details of the revenue receipts of the Government. The State's revenue receipts consist of its own tax and non-tax revenue, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue

³ State implementing agencies include any organization/institution including Non-Governmental organisation which is authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

receipts over the period 2011-16 are presented in *Appendix 1.7* and also depicted in **Charts 1.5** and **1.6** respectively.



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



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

The **Charts 1.5** and **1.6** indicate the following:

- Revenue receipts showed progressive increase from ₹ 51,320 crore in 2011-12 to ₹ 96,123 crore in 2015-16. The share of Grants-in-aid (GIA) from the Government of India increased from 19 per cent in 2011-12 to 20 per cent in 2015-16, however, it was decreased from 24 per cent to 20 per cent in 2015-16 with respect to the previous year.
- State's own resources consist of tax revenue and non-tax revenue. The share of Tax Revenue in revenue receipt ranged between 25 to 31 per cent during 2011-16. The

share of State Central Tax Transfer in revenue receipt ranged between 47 to 54 *per cent* during 2011-16. The share of State Non-tax Revenue in revenue receipt was constant at two *per cent* during 2011-16.

The trends of revenue receipts relative to GSDP are presented in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts relative to GSDP

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	51,320	59,567	68,919	78,417	96,123
Rate of growth of RR (<i>per cent</i>)	15.24	16.07	15.70	13.78	22.58
State's own tax	12,612	16,253	19,961	20,750	25,449
Rate of growth of State's own tax (<i>per cent</i>)	27.78	28.87	22.81	3.95	22.65
GSDP (₹ in crore)	2,47,144	2,82,368	3,17,101	3,73,920	4,13,503
Rate of growth of GSDP (<i>per cent</i>)		14.25	12.30	17.92	10.59
R R/GSDP (<i>per cent</i>)	20.77	21.10	21.73	20.97	23.25
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t. GSDP	0.71	1.13	1.28	0.77	2.13
State's own tax buoyancy w.r.t. GSDP	1.30	2.03	1.85	0.22	2.14

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

The growth rate of revenue receipts of the State was in double digits during the period 2011-16. It increased from 15.24 *per cent* in 2011-12 to 22.58 *per cent* in 2015-16.

The State's own-tax buoyancy ratio with reference to GSDP ranged between 0.22 *per cent* to 2.14 *per cent* during the year 2011-12 to 2015-16.

1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilization of resources was assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax revenues (NTR) *vis-a-vis* assessment made by Finance Commissions and State Government Budget projections are given in **Table 1.6** below:

**Table 1.6: Projections and Actual receipts
For the year 2014-15**

	ThFC Projection	Budget projections	Actuals
Tax revenue	13,510.40	25,662.95	20,750.23
Non-tax revenue	2,466.86	3,081.68	1,557.98

(Source: State Finance Accounts, Budget and ThFC figures)

For the year 2015-16

	FFC Projection	Budget projections	Actuals
Tax revenue	31,881	30,875.00	25,449.18
Non-tax revenue	2,756	3,395.86	2,185.64

(Source: State Finance Accounts, Budget and FFC figures)

⁴ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one per cent.

The State's tax revenue during 2014-15 exceeded the ThFC projections by ₹ 7,240 crore whereas during 2015-16 was less than the FFC projections by ₹ 6,432 crore. The non-tax revenue during 2014-15 and 2015-16 was less than the ThFC and the FFC projections by ₹ 909 crore and ₹ 570 crore respectively and State's budget projections were also less than by ₹ 1,524 crore and ₹ 1,210 crore respectively which indicates unrealistic budget projections by the State.

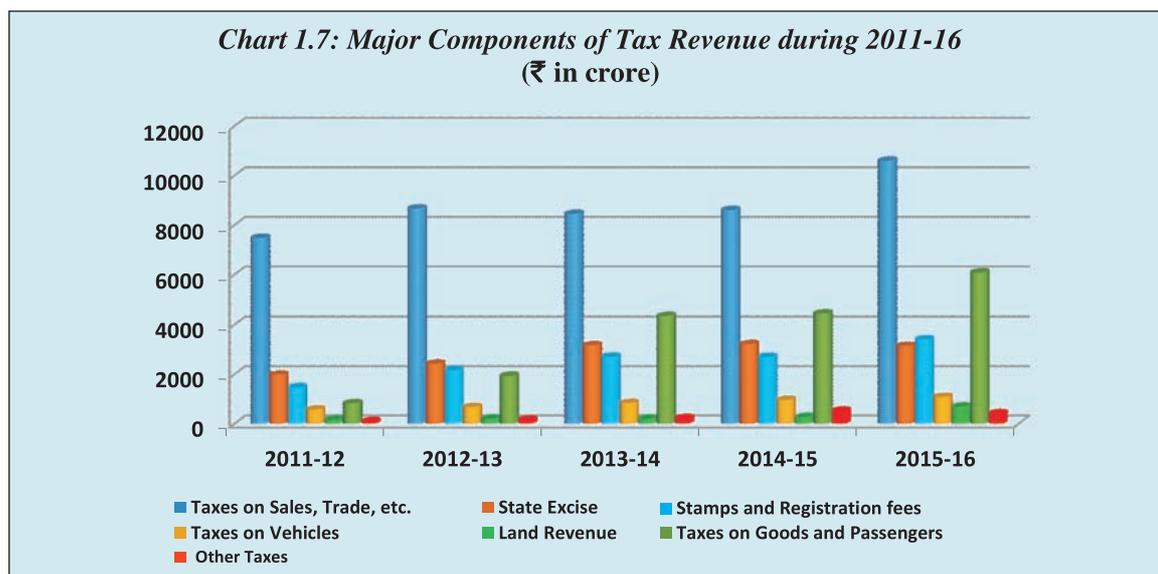
1.3.1.1 Tax Revenue

The tax revenues of the State increased by 101.78 per cent from ₹ 12,612 crore in 2011-12 to ₹ 25,449 crore during 2015-16. Major components of increase are shown in **Table 1.7** and **Chart 1.7**.

Table 1.7: Components of State's Own Tax Resources during 2011-16

	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage of increase over previous year
Taxes on Sales, Trade, etc.	7,476	8,671	8,453	8,607	10,603	23.19
State Excise	1,981	2,430	3,168	3,217	3,142	(-)2.33
Stamps and Registration fees	1,480	2,173	2,712	2,699	3,409	26.31
Taxes on Vehicles	569	673	837	964	1,081	12.14
Land Revenue	168	205	202	277	695	150.90
Taxes on Goods and Passengers	828	1,932	4,349	4,451	6,087	36.76
Other Taxes	110	169	240	535	432	(-)19.25
Total	12,612	16,253	19,961	20,750	25,449	22.65

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



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

Appendix 1.7 presents the time series data on the State Government finances during 2011-16. A perusal of the components of tax revenue in the **Appendix** reveals that:

- The revenue from taxes on sales, trade etc comprised the major share of tax revenue and was decreased from 59 per cent in 2011-12 to 42 per cent 2015-16.
- The share of State Excise decreased from 16 per cent in 2011-12 to 12 per cent in 2015-16.
- The share of Stamps and Registration fees increased from 12 per cent in 2011-12 to 13 per cent in 2015-16.

- The share of Taxes on Vehicles slightly decreased from 4.51 per cent in 2011-12 to 4.25 per cent in 2015-16.
- The share of Land Revenue increased from one per cent in 2011-12 to three per cent in 2015-16.
- The share of Taxes on Goods and Passengers increased from 7 per cent in 2011-12 to 24 per cent in 2015-16.
- The share of Other Taxes increased from one per cent in 2011-12 to two per cent in 2015-16.

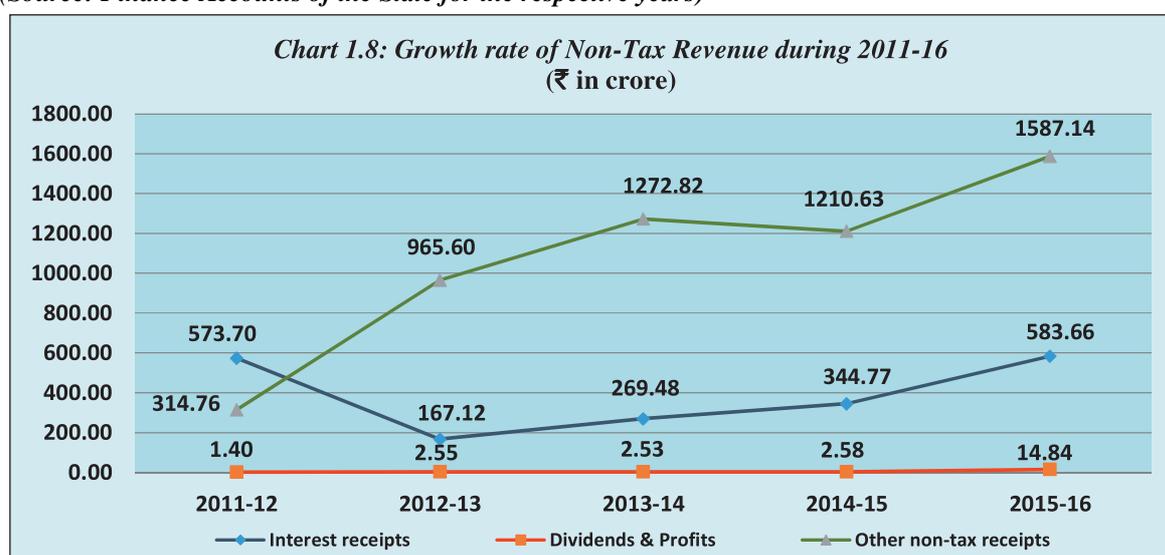
1.3.1.2 Non-Tax Revenue

Non-Tax Revenue (₹ 2,185.64 crore) constituted 2.27 per cent of total revenue receipts during 2015-16. NTR collection was higher by ₹ 627.66 crore than the previous year. Comparative study of various component of non-tax revenue from 2011-12 to 2015-16 is shown in **Table 1.8** and **Chart 1.8**.

Table 1.8: Growth rate of Non-Tax Revenue

Revenue Head (NTR)	(₹ in crore)					Percentage increase over previous year
	2011-12	2012-13	2013-14	2014-15	2015-16	
Interest receipts	573.70	167.12	269.48	344.77	583.66	69.29
Dividends & Profits	1.40	2.55	2.53	2.58	14.84	475.19
Other non-tax receipts	314.76	965.60	1272.82	1,210.63	1,587.14	31.10
Total	889.86	1,135.27	1,544.83	1,557.98	2,185.64	40.29

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



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

1.3.1.3 Cost of Tax Collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and percentage of such expenditure to the gross collection during the year 2015-16 along with the all India average for the relevant previous year is mentioned in **Table 1.9**.

Table 1.9: Cost of Collection

						(₹ in crore)
Sl. No.	Head of revenue	Year	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India percentage for the previous year(2014-15)
1	VAT/Sales Tax	2015-16	17,122.49	91.02	0.53	0.91
2	State Excise	2015-16	3,141.75	49.63	1.58	2.09
3	Taxes on Vehicles	2015-16	1,081.22	39.77	3.68	6.08
4	Stamp and Registration fee	2015-16	3,408.57	55.33	1.62	3.59

(Source: Finance Accounts of the State for the year 2015-16)

It can be seen from the above table that the percentage of cost of collection in respect of VAT/Sales Tax, State Excise, Stamp and Registration fee and Taxes on Vehicles during 2015-16 in the state was below the all India average cost of collection (2014-15).

1.3.2 Grants-in-aid from GoI

Grants-in-aid from GoI increased from ₹ 9,882.98 crore in 2011-12 to ₹ 19,565.60 crore in 2015-16 as shown in **Table 1.10**.

Table 1.10: Grants-in-aid from GoI

						(₹ in crore)
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16	
Non-Plan Grants	2,562.62	2,412.58	3,288.13	3271.21	3,434.43	
Grants for State Plan Schemes	5,065.39	5,051.97	6,238.39	14,935.68	13,886.33	
Grants for Central Plan Schemes	95.78	35.69	136.65	117.49	2,083.98	
Grants for Centrally Sponsored Schemes	2,159.19	2,777.68	2,920.86	821.88	160.86	
Grants for Special Plan Schemes	0.00	0.00	0.00	0.00	0.00	
Total	9,882.98	10,277.92	12,584.03	19,146.26	19,565.60	
Percentage of increase over previous year	1.90	4.00	22.44	52.15	2.19	
Revenue Receipts	51,320	59,567	68,919	78,417	96,123	
Total grants as a percentage of Revenue Receipts	19.26	17.25	18.26	24.42	20.35	

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

The increase in Grants-in-aid by ₹ 419.34 crore in 2015-16 over the previous year was due to increase in Grants for Central Plan Schemes (₹ 1,966.49 crore) and Non-Plan Grants (₹ 163.22 crore). However, Grants-in-aid was less than the previous year in Grants for State Plan Schemes by ₹ 1,049.35 crore and Grants for Centrally Sponsored Schemes by ₹ 661.02 crore.

1.3.3 Debt waiver under the debt consolidation and relief facilities.

The ThFC had framed a scheme of debt relief of central loans called the debt consolidation and relief facilities based on the fiscal performance of the State linked to the reduction of deficits in the States. The FFC has extended this facilities to few States. Under this scheme, Government of Bihar availed no debt consolidation and relief facilities during 2015-16.

1.3.4 Central Tax transfers

The FFC has recommended the State's share of Central Taxes to be increased to 42 per cent from 32 per cent as recommended by Thirteenth finance commission and the

State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax has been fixed at 9.67 and 9.79 *per cent* respectively. The share of Union Taxes/Duties received during 2015-16 (₹ 48,922.68) was less (by ₹ 1,824.90 crore) than the estimate (₹ 50,747.58 crore). However, there was an increase in State's share of Union Taxes/Duties by ₹ 11,959.61 crore over previous year mainly under Corporation Tax (₹ 2,469.68 crore), Service Tax (₹ 2,981.08 crore), Customs (₹ 1,871.44 crore), Union Excise Duties (₹ 3,201.53 crore), and decrease in Taxes on Wealth (₹ 30.53 crore).

1.3.5 Optimisation of the FFC Grants

The FFC had recommended ₹ 2,995.01 crore as transfer to the State during 2015-16. The actual release of fund and utilisation of the funds to the State on the recommendation of the FFC are summarised in the **Table 1.11**.

Table 1.11: Position of the transfer and expenditure

(₹ in crore)					
Sl. No.	Transfers	Recommendation of FFC	Actual release	Expenditure	Unutilized Grants
1.	Basic Grant (ULBs)	256.83	255.01	255.01	0.00
2.	Performance Grants (ULBs)	0.00	0.00	0.00	0.00
3.	Basic Grant (PRIs)	2,269.18	2,269.18	2,269.18	0.00
4.	Performance Grant (PRIs)	0.00	0.00	0.00	0.00
5.	Roads & Bridges	0.00	0.00	0.00	0.00
6.	Elementary education	0.00	0.00	0.00	0.00
7.	Disaster relief	469.00	469.00	1,286.59	(-817.59*
8.	Environment (Forest) related grant	0.00	0.00	0.00	0.00
9.	Reduction in the Infant Mortality Rate	0.00	0.00	0.00	0.00
Total		2,995.01	2,993.19	3,810.78	(-817.59

(Source: Information furnished by Government of Bihar)

*817.59 crore was unspent balance of 2014-15.

Analysis of above information pertaining to releases made by GoI in pursuance of FFC recommendations during 2015-16 and its utilisation under the respective heads of accounts by the State Government showed that against release of ₹ 2,993.19 crore, ₹ 3,810.78 crore (127.32 *per cent*) was expended during 2015-16. The excess expenditure of ₹ 817.59 crore incurred in 2015-16 has been met from unspent balance of 2014-15.

1.4 Capital Receipts

Capital Receipts increased from ₹ 6,726 crore in 2011-12 to ₹ 18,402 crore (174 *per cent*) in 2015-16. The trends in growth and composition of Capital Receipts are given in **Table 1.12**.

Table 1.12: Trends in growth and composition of receipts

(₹ in crore)					
Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts (CR)	6,726	9,579	9,922	15,411	18,402
Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
Loans and advances from GoI	826.56	508.02	549.66	718.25	817.97
Recovery of Loans and Advances	23	25	15	1493	18.50
Public Debt Receipts	6,628	9,554	9,907	13,918	18,383
Rate of growth of public debt receipts	10	44	04	40	32
Rate of growth of non-debt capital receipts	-	-	-	-	-
GSDP	2,47,144	2,82,368	3,17,101	3,73,920	4,13,503
Rate of growth of GSDP		14.25	12.30	17.92	10.59
Rate of growth of CR (<i>per cent</i>)	11	42	04	55	19

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

1.4.1 Recoveries of loans and advances

Recovery of loans and advances decreased from ₹ 1,493.06 crore in 2014-15 to ₹ 18.50 crore (98.76 per cent) in 2015-16. It consists of loans for Co-operative Societies/ Co-operatives Corporation/Banks ₹ 3.58 crore, Statutory Corporations ₹ 0.07 crore, and Loans to Government servant ₹ 14.85 crore. The decrease was mainly due to less recovery from Statutory Corporation by ₹ 1,474.99 crore against the previous year 2014-15.

1.4.2 Debt Receipts from internal sources

Public debt receipts increased from ₹ 13,918 crore in 2014-15 to ₹ 18,383 crore (32.08 per cent) in 2015-16 which mainly consists of Market Loan ₹ 11,500 crore, Loans from National Bank for Agricultural and Rural Development ₹ 1,200 crore and Special Securities issued to National Small Saving Fund of the Central Government ₹ 3,307 crore.

Ujjwal Discom Assurance Yojana (UDAY):

The State Government has taken steps towards improving the financial health of the Discoms by signing the MOU under UDAY and agreeing to take over the debt of the Discoms in February 2016. The State Govt. liability of DISCOM under UDAY Scheme up to 30.09.2015 is ₹ 3109.05 crore out of which State Govt. issued Non-SLR Bonds for the year 2015-16 amounting to ₹ 1554.42 crore. Further, Govt. of India permitted to issue Non-SLR Bonds amounting to ₹ 772.26 crore for the year 2016-17, thus, totaling ₹ 2331.78 crore which is 75 per cent of the total liabilities of DISCOM.

1.5 Public Account Receipts (Net)

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. Here the Government acts as a banker. The balance after disbursement is the fund available with the Government for use. **Table 1.13** below depicts the components of public account receipts (Net) during the period 2011-16.

Table 1.13: Components of Public Account Receipts (Net)

	(₹ in crore)				
Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
Public Account Receipts (Net)					
a. Small Savings, Provident Fund etc.	(-) 2.13	(-) 215.64	(-) 297.90	(-) 182.77	(-)73.58
b. Reserve Fund	572.36	530.89	698.58	730.13	90.69
c. Deposits and Advances	932.91	2,199.05	3,668.40	2,222.58	3,731.69
d. Suspense and Miscellaneous	(-) 556.93	(-) 266.52	(-) 44.86	(-) 1707.32	(-)571.81
e. Remittances	(-) 36.82	19.52	(-) 19.01	(-) 11.98	6.05
Total	909.39	2,267.39	4,005.21	1,050.64	3,183.04

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

Public Account Receipts (Net) increased from ₹ 909.39 crore in 2011-12 to ₹ 3,183.04 crore in 2015-16. Major increase in Public Account Receipts was due to increase in Deposit and Advances by ₹ 2,798.78 crore and ₹ 42.87 crore in Remittances during 2011-12 to 2015-16.

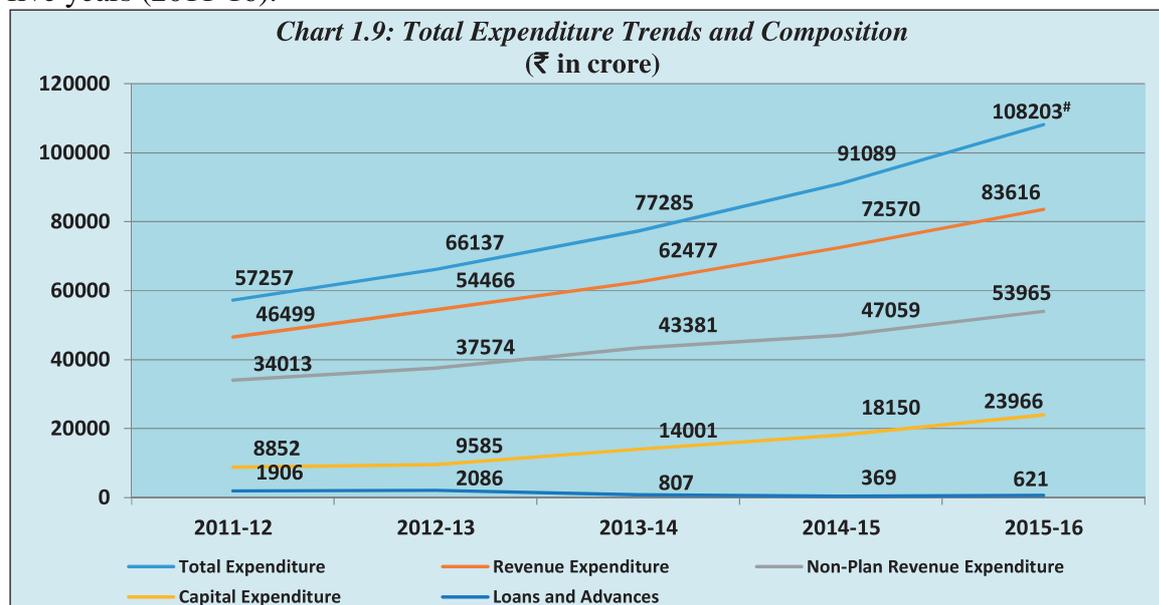
1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising

public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal corrections and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development and social sectors.

1.6.1 Growth and Composition of Expenditure

Chart 1.9 presents the trends in total expenditure over a period of five years (2011-16).



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

Total expenditure does not include public debt repayment.

- The total expenditure comprising revenue expenditure, capital expenditure and loans and advances, increased from ₹ 57,257 crore in 2011-12 to ₹ 1,08,203 crore in 2015-16.
- The increase of ₹ 17,114 crore in total expenditure in 2015-16 over the previous year was mainly due to increase of ₹ 11,046 crore (15 per cent) in revenue expenditure, ₹ 5,816 crore (32 per cent) in capital expenditure and ₹ 252 crore (68 per cent) in loans and advances.
- Major Capital expenditure increased on Other Rural Development Programme from ₹ 4,647.84 crore in 2014-15 to ₹ 8,012.63 crore in 2015-16 (72.39 per cent), on Other Administrative Services from ₹ 523.19 crore in 2014-15 to ₹ 2,233.73 crore in 2015-16 (326.94 per cent) and on Medical and Public Health ₹ 315.77 crore in 2014-15 to ₹ 1,090.75 crore (245.43 per cent) in 2015-16.
- Major revenue expenditure increased in Power from ₹ 3,752.94 crore in 2014-15 to ₹ 6,047.95 crore (61.15 per cent) in 2015-16, Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes from ₹ 2,304.50 crore in 2014-15 to ₹ 4,055.63 crore (75.99 per cent) in 2015-16 and on Road and Bridges from ₹ 990.58 crore in 2014-15 to ₹ 1,709.07 crore (72.53 per cent) in 2015-16.

1.6.2 Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and make payment for past obligations and as such does not result in any addition to the State's infrastructure and services network. Trends in Revenue expenditure-basic parameters are given below **Table 1.14**.

Table 1.14: Revenue expenditure-basic parameters

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue expenditure (RE), of which (₹ in crore)	46,499	54,466	62,477	72,570	83,616
Non-Plan revenue expenditure (NPRE)	34,012	37,574	43,381	47,059	53,965
Plan revenue expenditure (PRE)	12,487	16,892	19,096	25,511	29,651
Rate of Growth of					
RE (<i>per cent</i>)	21.67	17.13	14.71	16.15	15.22
NPRE (<i>per cent</i>)	24.51	10.47	15.45	8.48	14.68
PRE (<i>per cent</i>)	14.56	35.28	13.05	33.59	16.23
Revenue expenditure as percentage of TE	81.21	82.35	80.84	79.67	77.28
NPRE/GSDP (<i>per cent</i>)	13.76	13.31	13.68	12.59	13.05
NPRE as percentage of TE	59.40	56.81	56.13	51.66	49.87
NPRE as percentage of RR	66.27	63.08	62.94	60.01	56.14
Buoyancy of revenue expenditure with					
GSDP (ratio)	1.01	1.20	1.20	0.90	1.44
Revenue receipts (ratio)	1.42	1.07	0.94	1.17	0.67

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

Revenue Expenditure

It would be seen from the above table that the Revenue expenditure increased during 2015-16 by ₹ 11,046 crore (15.22 *per cent*) over the previous year and was 77.28 *per cent* of the total expenditure⁵.

Non-plan revenue expenditure

The non-plan revenue expenditure (NPRE) during 2015-16 increased by ₹ 6,906 crore (14.68 *per cent*) mainly due to increase in the expenditure under Energy by ₹ 2,338.46 crore (62.31 *per cent*), Rural Development by ₹ 764.40 crore (36.23 *per cent*) and Transport by ₹ 722.13 crore (79.61 *per cent*) as detailed in **Appendix 1.4**.

Plan revenue expenditure

The plan revenue expenditure (PRE) during 2015-16 increased by ₹ 4,140 crore (16.23 *per cent*) mainly due to increase in the expenditure under Education by ₹ 1,765.68 crore (22.57 *per cent*), Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes by ₹ 1,727.12 crore (80.26 *per cent*) and Industry and Minerals by ₹ 643.35 crore (130.14 *per cent*) as detailed in **Appendix 1.4**.

1.6.3 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies **Table 1.15** and **Chart 1.10** present the trends in the expenditure on these components during 2011-16.

⁵ It includes Revenue Expenditure, Capital Expenditure and Disbursement of Loans and Advances

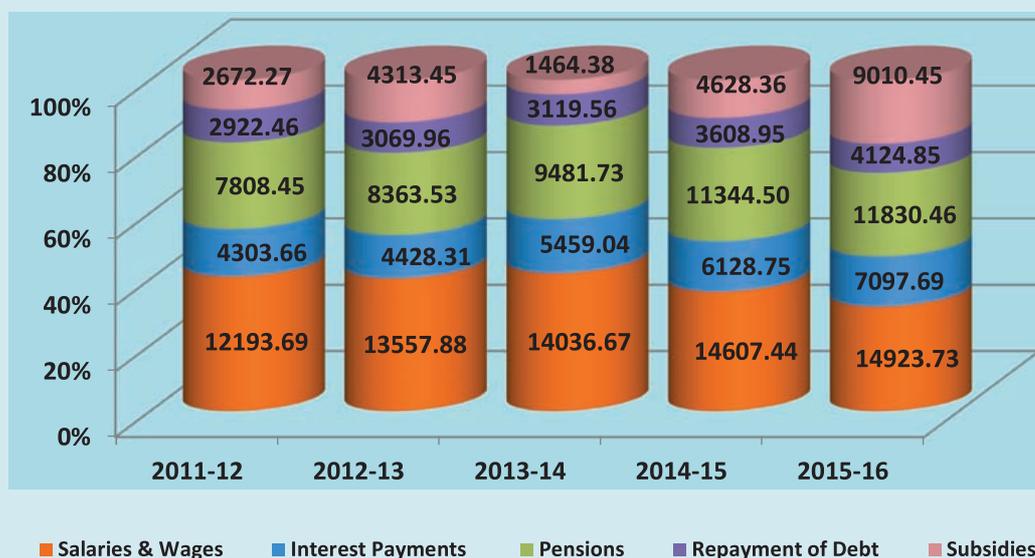
Table 1.15: Components of committed expenditure during 2011-16

(₹ in crore)

Sl. No.	Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
						BE	Actual Expenditure
1	Salaries & wages of which	12,193.69 (23.76)	13,557.88 (22.76)	14,036.67 (20.37)	14,607.44 (18.63)	18,534.75	14,923.73 (15.52)
I(a)	Non-Plan head	11,494.50 (22.40)	12,865.06 (21.60)	13,315.36 (19.32)	13,910.31 (17.74)	17,757.90	14,307.22 (14.88)
I(b)	Plan head	699.19 (1.36)	692.82 (1.16)	721.31 (1.05)	697.13 (0.89)	776.85	616.51 (0.64)
2	Interest Payments	4,303.66 (8.39)	4,428.31 (7.43)	5,459.04 (7.92)	6,128.75 (7.82)	7,220.77	7,097.69 (7.38)
3	Expenditure on Pensions	7,808.45 (15.22)	8,363.53 (14.04)	9,481.73 (13.76)	11,344.50 (14.47)	12,979.67	11,830.46 (12.31)
4	Repayment of Debt	2,922.46 (23.97)	3,069.96 (5.15)	3,119.56 (4.53)	3,608.95 (4.60)	3,895.28	4,124.85 (4.29)
5	Subsidies	2,672.27 (5.21)	4,313.45 (7.24)	1,464.38 (2.12)	4,628.36 (5.90)	0.00	9,010.45 (9.37)
6	Total (1+2+3+4+5)	29,900.53 (58.26)	33,733.13 (56.63)	33,561.38 (48.70)	40,318.00 (51.42)	42,630.47	46,987.18 (48.87)
7	Other Components (8-6)	16,598.96 (32.34)	20,733.02 (34.81)	28,915.85 (41.96)	32,251.98 (44.44)	48,577.64	36,628.76 (38.11)
8	Revenue Expenditure	46,499.49	54,466.15	62,477.23	72,569.98	91,208.11	83,615.94
9	Revenue Receipts	51,320.17	59,566.66	68,918.65	78,417.54	10,3189.06	96,123.10

Figures in the parentheses indicate percentage of Actual Expenditure to Revenue Receipts

Chart 1.10: Components of Committed Expenditure
(₹ in crore)



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

Expenditure on Salaries

Expenditure on salaries as a percentage of revenue receipts decreased from 18.63 per cent in 2014-15 to 15.52 per cent in 2015-16. The expenditure of ₹ 14,923.73 crore on salaries was lower than the budget estimates (₹ 18,534.75 crore) by ₹ 3,611.02 crore.

Expenditure on Pension Payment

Expenditure on Pension payment grew up from ₹ 7,808.45 crore in 2011-12 to ₹ 11,830.46 crore in 2015-16 i.e. an increase of ₹ 4,022.01 crore (51.51 per cent), pension payments alone accounted for 12.31 per cent of revenue receipts of the State during the year and increased by ₹ 485.96 crore (4.28 per cent) over the previous year.

Expenditure on Interest Payment

Expenditure on interest payment (₹ 7,097.69 crore) was 15.81 per cent higher than the previous year. The percentage of interest payment to revenue receipts decreased from 8.39 per cent in 2011-12 to 7.38 per cent in 2015-16. Interest payment (₹ 7,097.69 crore) during 2015-16 was higher than the assessment made by FFC (₹ 6,359 crore) by ₹ 738.69 crore. However, It was below than the budget estimates (₹ 7,220.77 crore) by ₹ 123.08 crore.

Expenditure on Repayment of Debt

Expenditure on Repayment of Debt as a percentage of revenue receipts decreased from 23.97 per cent in 2011-12 to 4.29 per cent in 2015-16. This expenditure marginally higher than the budget estimates (₹ 3,895.28 crore) by ₹ 229.57 crore (5.89 per cent).

Subsidies

In any welfare State, it is common to provide subsidies/subventions to disadvantaged sections of the society, Subsidies are dispensed not only explicitly but also implicitly by providing subsidized public services to the people. Budgetary support to financial institutions, inadequate returns on investments and poor recovery of user charges from social and economic services provided by the Government fall in the category of implicit subsidies.

The total subsidies during the current year was ₹ 9,010.45 crore which was 94.68 per cent higher than previous year and constituted 9.37 per cent of revenue receipts. Out of this, ₹ 6,047.95 crore was provided to Energy Department, ₹ 1,330.67 crore to Food and Consumer Protection Department and ₹ 824.89 crore to Industries Department.

Implicit Subsidies

The State Government incurred expenditure on implicit subsidies which are enumerated in the **Table 1.16** below:

Table 1.16: Implicit Subsidies given in 2015-16

(₹ in crore)		
Sl. No.	Name of the Departments	Expenditure
1.	Education Department	1,487.50
2.	Industry Department	834.71
3.	Agriculture Department	585.91
4.	Sugar Industry Department	130.60
5.	Energy Department	47.23
Total		3,085.95

(Source: Information furnished by Various Departments of Government of Bihar)

It would be seen from the **Table 1.16** that during 2015-16, the State Government incurred an expenditure of ₹ 1,487.50 crore under Education Department for providing uniform, bicycle and sanitary napkins to the students etc., ₹ 834.71 crore under Industry Department for rebate on electricity consumption of power loom, implementation of different schemes for food processing sector, ₹ 585.91 crore under Agriculture Department for promoting of agriculture machanisation upgradation of Bio-Agriculture etc., ₹ 130.60 crore under Sugar Industry Department for economical assistance to State Plan and ₹ 47.23 crore to Bihar Renewable Energy Development Agency under Energy Department for solar power plant etc..

1.6.4 Financial Assistance by State Government to Local Bodies and Other Institutions

Assistance provided by the Government by way of grants-in-aid to Local bodies and other institutions during the period 2011-16 is presented in the **Table 1.17** below:

Table 1.17: Financial Assistance to Local Bodies and Other Institutions

(₹ in crore)					
Financial Assistance to Institutions	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Aided Schools, Aided Colleges, Universities)	5,581.07	8,331.34	8,420.44	11,477.94	5,345.89
Municipal Corporations and Municipalities	557.30	873.56	1,009.88	626.46	1,826.29
Zila Parishad and other Panchayati Raj Institutions	2,534.41	2,595.15	3,506.69	2,425.69	3,178.20
Development Agencies	3,029.74	3,079.26	5,683.72	6,938.67	10,972.07
Hospitals and Other Charitable Institutions	25.00	-	67.12	101.05	1,403.26
Other Institutions	2,716.16	2,574.43	247.16	789.48	3,700.50
Total	14,443.68	17,453.74	18,935.01	22,359.29	26,426.21
Assistance as per percentage of RE	31.06	32.05	30.31	30.81	31.60

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

An analysis of the above table reveals that the financial assistance during 2015-16 increased to ₹ 26,426.21 crore from ₹ 22,359.29 crore in 2014-15. The increase of ₹ 4,066.92 crore (18.19 per cent) over the previous year was primarily due to increase in assistance to Development Agencies (₹ 4,033.40 crore), Hospitals and Other Charitable Institutions (₹ 1,302.21 crore), Municipal Corporations and Municipalities (₹ 1,199.83 crore), Zila Parishad and other Panchayati Raj Institutions (₹ 752.51 crore) and Other Institutions (₹ 2,911.02 crore). The assistance to Educational Institutions, however, decreased by ₹ 6,132.05 crore.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of expenditure (i.e. adequate provisions for providing Public Services); efficiency on expenditure incurred and effectiveness (assessment of outlay-outcome relationship for selected services).

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sector and economic infrastructure are largely State's subject. Enhancing human development levels requires the States to step up their expenditure on key social services like, education, health etc.

Table 1.18 analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2015-16.

Table 1.18: Fiscal Priority and Fiscal capacity of the State in 2012-13 and 2015-16

(In per cent)						
Fiscal Priority by the State	AE/ GSD P	DE [#] / AE	SSE/ AE	CE/ AE	Edn/ AE	Health/ AE
General Category States Average (Ratio) 2012-13*	14.14	70.03	38.47	13.70	17.72	4.72
Bihar's Average (Ratio) 2012-13	23.42	70.69	36.95	14.49	21.84	3.63
General Category State Average (Ratio) 2015-16	16.05	70.63	36.29	14.89	15.63	4.45
Bihar's Average (Ratio) 2015-16	26.17	70.78	35.75	22.15	17.70	4.22

* As per cent of GSDP
 AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure,
 CE: Capital Expenditure, Edn: Education
 # DE includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

(Source: State Finance Accounts of respective years, Directorate of Economics and Statistics, Government of Bihar for GSDP).

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads⁶ for social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁷. Apart from improving the allocation towards development expenditure⁸, particularly in view of the fiscal space being created on account of the decline in the expenditure debt servicing in the recent years, the efficiency of expenditure use is also reflected in the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on the operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure, the better would be quality of expenditure.

The status of efficiency of expenditure and its use in selected services is depicted in the **Table 1.19**.

Table 1.19: Efficiency of Expenditure and its use in selected Services

(Percentage)

Sector	2014-15		2015-16	
	Ratio of CE to TE	In RE share of S&W	Ratio of CE to TE	In RE share of S&W
Social Services (SS)				
General Education	1.47	28.49	2.77	23.77
Health and Family Welfare	8.76	50.99	23.86	52.57
Water Supply, Sanitation, & Housing and Urban Development	19.88	6.63	18.23	6.28
Total (SS)	5.96	28.25	8.70	25.16
Economic Services (ES)				
Agriculture & Allied Activities	5.11	14.37	14.68	14.64
Irrigation and Flood Control	58.26	58.00	59.40	56.96
Power & Energy	52.53	0.00	31.23	0.00
Transport	80.83	22.81	72.06	13.94
Total (ES)	51.99	14.23	43.13	11.25
Total (SS+ES)	26.18	24.24	23.84	20.59

TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages.

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

Analysis on the sector wise expenditure and its relation to developmental indices indicates that capital expenditure of these selected socio-economic services as a percentage of the total expenditure on these heads decreased from 26.18 per cent in 2014-15 to 23.84 per cent in 2015-16. Share of salaries and wages in revenue expenditure of these heads also decreased from 24.24 per cent in 2014-15 to 20.59 per cent in 2015-16, which indicated a positive shift in the State finances.

⁶ Development heads include Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

⁷ Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a goods leads to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of rights; pollution free air and other environmental goods and road infrastructure, etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay to the Government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.

⁸ The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

In the selected services, the percentage of capital expenditure on Social Services to total expenditure increased from 5.96 *per cent* in 2014-15 to 8.70 *per cent* in 2015-16. However, the percentage of capital expenditure on the selected Economic Services to total expenditure decreased from 51.99 *per cent* in 2014-15 to 43.13 *per cent* in 2015-16. The increase was observed mainly under Health and Family Welfare in Social Services and Agriculture and Allied Activities and Irrigation and Flood Control in Economic Services.

The share of salary and wages in revenue expenditure on the selected social services decreased from 28.25 *per cent* in 2014-15 to 25.16 *per cent* in 2015-16. The decrease was observed mainly under General Education (4.72 *per cent*) and Water Supply, Sanitation & Housing and Urban Development (0.35 *per cent*).

Similarly, the share of salary and wages in revenue expenditure on the selected Economic Services decreased from 14.23 *per cent* in 2014-15 to 11.25 *per cent* in 2015-16. The decrease was observed mainly under Irrigation and Flood Control (1.04 *per cent*) and Transport (8.87 *per cent*).

1.8 Financial Analysis of Government Expenditure and Investments

1.8.1 Incomplete projects

The blocking of funds on incomplete works (including works stopped due to litigation) impinges negatively on the quality of expenditure. The department-wise information pertaining to incomplete projects as on 31 March 2016 is given in **Table 1.20**. Altogether, 144 schemes/projects (estimated cost ₹ 1,728.18 crore) were due for completion up to March 2016, but remained incomplete resulting in blocking of ₹ 731.56 crore. The physical progress of incomplete works ranged between zero to 98 *per cent* as of March 2016⁹.

Table 1.20: Department-wise Profile of Incomplete Projects

(₹ in crore)

Department/Project	No. of Incomplete Projects	Estimated cost	Progressive expenditure upto March 2016
Water Resources	58	1,260.42	477.18
Public Health Engineering	40	224.93	126.15
Road Construction	4	37.80	17.25
Building Construction	21	131.75	71.84
Local Area Engg. Organisation	13	21.89	11.55
Rural Work	5	4.10	1.63
National Highways	3	47.29	25.96
Total	144	1,728.18	731.56

(Source: Finance Accounts of the State for the year 2015-16)

Delay in completion of works invites the risk of cost escalation. Besides, due to delay in completion of the projects, the intended benefits from the projects could not be achieved. Thus, works need to be completed on time to avoid time and cost overruns.

1.8.2 Investments and returns

As of 31 March 2016, the State Government had invested ₹ 9,940.24 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operative Institutions as indicated in **Table 1.21**.

⁹ Appendix-IX of the Finance Accounts of GoI for the year 2015-16.

Table 1.21: Returns on Investments

Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	920.82	941.17	2,867.18	7,068.79	9,940.24
Return (₹ in crore)	1.40	2.55	2.53	2.58	14.84
Return (<i>per cent</i>)	0.15	0.27	0.09	0.04	0.15
Average rate of interest ¹⁰ on Government borrowing (<i>per cent</i>)	6.35	5.79	6.28	6.19	6.09
Difference between interest rate and return (<i>per cent</i>)	6.20	5.52	6.19	6.15	5.94

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

There was return of ₹ 14.84 crore only against the investments made by the Government of ₹ 9,940.24 crore during 2015-16.

It can be seen from **Table 1.21** above, the average return on these investments was 0.14 *per cent* during last five years while the Government paid average interest rate of 6.14 *per cent* on its borrowings during 2011-16. Gap between the interest rate on borrowings and the rate of return on investment has progressively shown a decreasing trend since 2013-14 to 2015-16.

Out of ₹ 9,940.24 crore invested by the State Government in the share capital of different entities, ₹ 9,366.84 crore in 53 Government Companies, ₹ 433.90 crore in 16 Co-operative Institutions and Local Bodies, ₹ 105.63 crore in three Statutory Corporations, ₹ 30.19 crore in one Rural Bank and ₹ 3.68 crore in nine Other Joint Stock Companies and Partnerships was invested.

1.8.3 Loans and advances by the State Government

In addition to the investments in Co-operative Institutions, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organizations.

Table 1.22 presents the outstanding loans and advances as on 31 March 2016 and interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.22: Average Interest received on Loans Advanced by the State Government

	(₹ in crore)				
Amount of Loans/Interest Receipts/ Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Opening Balance	16,642.19	18,525.76	20,587.01	21,379.35	20,255.00
Amount advanced during the year	1,906.08	2,085.95	807.38	368.71	621.23
Amount repaid during the year	22.51	24.70	15.03	1,493.06	18.50
Closing Balance	18,525.76	20,587.01	21,379.36	20,255.00	20,857.73
Net addition	1,883.57	2,061.25	792.35	(-) 1,124.35	602.73
Interest Receipts	573.70	167.12	269.48	344.77	583.66
Interest receipts as percentage of outstanding Loans and advances	3.10	0.81	1.26	1.70	2.80
Interest payments as percentage of outstanding fiscal liabilities of the State Government.	6.35	5.79	6.28	6.19	6.09
Difference between interest payments and interest receipts (<i>per cent</i>)	(-)3.25	(-) 4.98	(-) 5.02	(-) 4.49	(-)3.29

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

¹⁰ Average rate of interest = Interest Payment*100/Fiscal Liabilities.

The quantum of loans advanced increased from ₹ 368.71 crore in 2014-15 to ₹ 621.23 crore in 2015-16. Repayments decreased from ₹ 1,493.06 crore in 2014-15 to ₹ 18.50 crore in 2015-16. The closing balance of total repayments in arrears was ₹ 20,857.73 crore during 2015-16. The difference between the interest payments and interest receipts decreased from 4.49 *per cent* in 2014-15 to 3.29 *per cent* in 2015-16 due to higher recovery of interest receipts.

1.8.4 Cash Balances and Investment of Cash balances

Table 1.23 depicts the cash balances and investments made by the State Government during the year.

Table 1.23: Cash Balances and Investment of Cash balances

Particulars	(₹ in crore)		
	As on 1st April 2015	As on 31st March 2016	Increase/Decrease
Cash Balances	6,337.11	11,716.72	5,379.61
Investments from Cash Balances (a to d)	3,528.80	8,199.24	4,670.44
a. GoI Treasury Bills	0.00	0.00	0.00
b. GoI Securities	3,524.15	8,194.59	4,670.44
c. Securities of other State Government	4.65	4.65	0.00
d. Other Investments	0.00	0.00	0.00
Fund-wise break-up of Investment in Earmarked balances (a and b)	2,343.00	2,834.84	491.84
a. Famine Relief Fund	0.10*	0.10*	0.00
b. Sinking Fund	2,342.90	2,834.74	491.84
Interest Realised	311.77	453.33	141.56
*No increase, figures adopted by rounding of 0.0961			

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

Cash balances increased from ₹ 6,337.11 crore to ₹ 11,716.72 crore during the year. Further, the State Government's investments in GoI securities increased from ₹ 3,524.15 crore to ₹ 8,194.59 crore as on 31 March 2016. The investment in earmarked balances has been increased by ₹ 491.84 crore as on 31 March 2016. Interest of ₹ 453.33 crore realised on the investments during 2015-16 was higher by ₹ 141.56 crore than the interest realised (₹ 311.77 crore) during 2014-15.

1.9 Assets and Liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, accounting of fixed assets like lands and buildings owned by the Government is not done in a comprehensive manner. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of expenditure incurred. **Appendix 1.8** gives an abstract of such liabilities and assets as on 31 March 2016 compared with the corresponding position as on 31 March 2015.

Total liabilities are the liabilities under the Consolidated Fund and Public Accounts of the State. Consolidated fund liabilities consist of internal debt and loans and advances from GoI. It also includes borrowings by Public Sector Undertakings and special purpose vehicles and other equivalent instruments where liability for repayment rests with the State Government.

1.9.2 Fiscal Liabilities

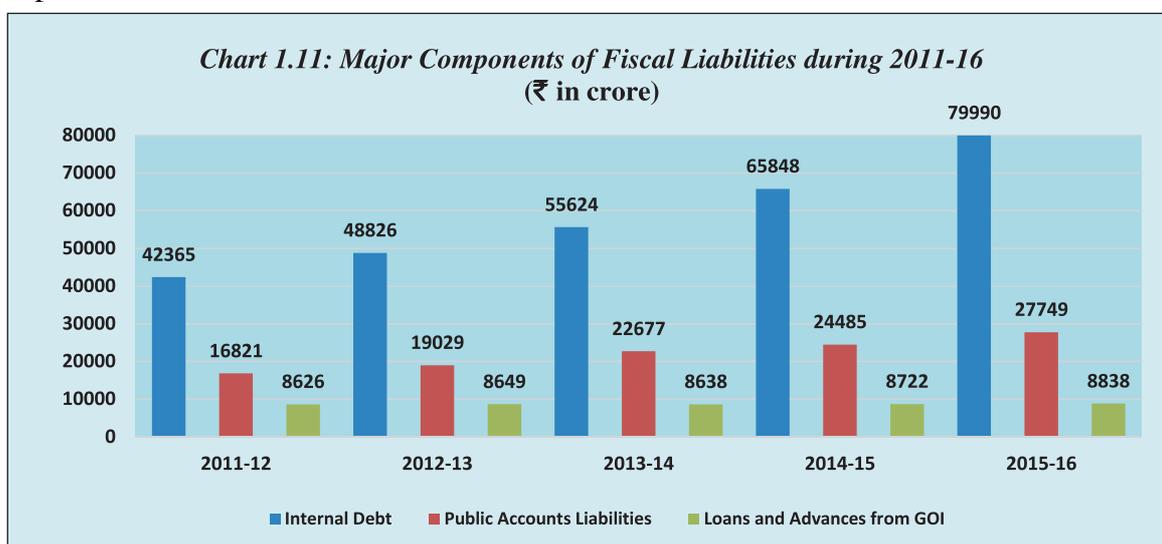
The trends in outstanding Fiscal liabilities of the State are presented in **Table 1.24**.

Table 1.24: Outstanding Fiscal Liabilities¹¹

Year	2011-12	2012-13	2013-14	2014-15	2015-16
Amount (₹ in crore)	67,811.84	76,503.07	86,939.10	99,055.82	1,16,577.61
Growth Rate	7.88	12.82	13.64	13.94	17.69
Ratio of fiscal liabilities to					
GSDP	0.27	0.27	0.27	0.27	0.28
Revenue receipts	1.32	1.28	1.26	1.26	1.21
Own resources	5.02	4.40	4.04	4.44	4.22
Buoyancy ratio of fiscal liabilities to					
GSDP	0.37	0.90	1.11	0.78	1.67
Revenue receipts	0.52	0.80	0.87	1.01	0.78
Own resources	0.32	0.45	0.58	3.74	0.74

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

The composition of the fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Chart 1.11**.



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

As can be seen from **Table 1.24**, the overall fiscal liabilities of the State increased from ₹ 67,811.84 crore in 2011-12 to ₹ 1,16,577.61 crore in 2015-16. The growth rate of fiscal liabilities increased from 7.88 per cent in 2011-12 to 17.69 per cent in 2015-16. However, the ratio of fiscal liabilities to GSDP increased from 27.40 per cent in 2011-12 to 28.20 per cent during 2015-16 and was higher than norms as recommended by FFC and the FRBM target of 25.02 per cent for the current year. The liabilities stood at 1.21 times the revenue receipts and 4.22 times the State's own resources at the end of 2015-16. The buoyancy of these liabilities with respect to GSDP during the year was 1.67 as compared to 0.78 during preceding year.

1.9.3 Transaction under Reserve Fund

Reserve Funds are created for specific and well defined purposes under the sector 'J' in the accounts of the State Government (Public Accounts). These funds are fed by contributions or grants from the consolidated fund of India or State or from outside agencies. The funds may be further classified as "Fund bearing interest" and 'Funds not bearing interest'. Generally the reserve funds are classified under the following three categories based on the sources from which they are fed.

¹¹ Market loan, Loans and advances from GoI, Loans from Small Savings, PF, etc and other obligation

- Funds accumulated from grants made by another Government and at times aided by public subscriptions, example: Fund formed from subventions from the Central Road Fund.
- Funds accumulated from sums set aside by the Union/State from the Consolidated Fund of India or Consolidated Fund of State, as the case may be, to provide reserves for expenditure to be incurred by them for particular purposes e.g. Depreciation Fund.
- Funds accumulated from the contributions made by outside agencies to the State Government.

As per Finance Accounts, six Reserve funds¹² have been created and maintained in the accounts of the State Government.

State Disaster Response Fund

Opening balance of this fund as on 1 April 2015 was ₹ 1,809.57 crore. During the year an amount of ₹ 1,269.00 crore was received and ₹ 1,670.15 crore was disbursed from the State Disaster Response Fund leaving a balance of ₹ 1,408.42 crore as on 31 March 2016.

Sinking Fund

Opening balance as on 1 April 2015 was ₹ 2,342.90 crore and during the year a sum of ₹ 491.84 crore was invested in Sinking Fund-Investment Account. The closing balance in Sinking Fund as on 31 March 2016 was ₹ 2,834.74 crore.

1.9.4 Contingent liabilities

• Status of Guarantees

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. No law under Article 293 of the Constitution has been passed by the State legislature laying down the limit within which the Government may give guarantees on the security of the Consolidated Fund of the State. The position of guarantees given by the State Government for the last five years is shown in **Table 1.25**.

Table 1.25: Guarantees given by the Government

	(₹ in crore)				
Guarantees	2011-12	2012-13	2013-14	2014-15	2015-16
Maximum amount guaranteed	2,049.03	2,046.44	2,586.84	5,314.84	9,396.62
Outstanding amount (Principal) of guarantees	1,092.34	1,089.23	1,090.23	2,000.90	4,720.78
Percentage of maximum amount guaranteed to total revenue receipts	3.99 (51,320)	3.44 (59,567)	3.75 (68,919)	6.78 (78,417)	9.78 (96,123)
(Figures in brackets indicate revenue receipts)					

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

From the scrutiny of statement No. 9 of Finance Account it was observed that the Government did not furnish the status/information about the guarantees given by the State Government during the year 2015-16 and maximum amount guaranteed at the end of March 2016 has increased by ₹ 4,081.78 crore from the of previous year. The outstanding amount of ₹ 4,720.78 crore of guarantees as on 31 March 2016 was in respect of Power (₹ 3,496.87 crore), Co-operative (₹ 456.05 crore), Road and Transport (₹ 43.00 crore), State Financial Corporation (₹ 127.47 crore), Urban Development and Housing

¹² State Disaster Response Fund, Sinking Fund, Famine Relief Fund, Development and Welfare Funds, General and other Reserve Fund & Depreciation/Renewal Reserve Funds.

(₹ 17.21 crore), Other Infrastructure (₹ 16.06 crore), and any other (₹ 564.12 crore). Further, the State Government had not yet established a guarantee redemption fund by charging guarantee fees for the discharge of any liability as was recommended by Twelfth FC.

• *Off-Budget Borrowings*

Government companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. The borrowings of many of these concerns may sometimes turn out to be the liabilities of the State Government termed as ‘off-budget borrowings’. The State Government did not furnish any information regarding off budget borrowings during 2015-16.

1.9.5 *Analysis of Borrowings of Government including Market Borrowings*

The cash balances and the borrowings made by the State during 2011-16 are given in **Table 1.26**.

Table 1.26: Details of borrowings and cash balances

Year	Fiscal Deficit	Total Borrowings (including market borrowings)	(<i>₹ in crore</i>)	
			Excess of borrowings over fiscal deficit	Cash Balance of March
2011-12	5,914	7,660	1,746	1,509
2012-13	6,545	10,850	4,305	3,716
2013-14	8,351	30,249	21,898	6,156
2014-15	11,179	41,188	30,009	6,337
2015-16	12,061	56,030	43,969	11,717

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

It would be seen from the above that borrowings exceeded the fiscal deficit by ₹ 1,746 crore, ₹ 4,305 crore, ₹ 21,898 crore, ₹ 30,009 crore and ₹ 43,969 crore during the years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 respectively. The cash balance which ranged between ₹ 1,509 crore to ₹ 11,717 crore during 2011-16 could be attributed to the borrowings made in excess to the level of the fiscal deficits, as indicated in **Table 1.26**.

1.10 Debt Management

Fiscal deficit is usually financed by way of borrowings by the State. The rate of growth of debt, the debt repayment liability, Public debt repayment, reliance on debt for financing current expenditure (not capital expenditure) the debt liability on account of loans raised by the Special Purpose Vehicle on the strength of Government guarantee and the commitments on account of debt servicing are depicted as under:

• *Debt Profile*

A time series analysis of previous five years showing the per capita debt is given below **Table 1.27**.

Table 1.27: Debt Profile: Indicators and Trends

Indicators of Debt Profile	(<i>₹ in crore</i>)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Net Availability of borrowed funds ¹³	651	4,263	4,977	5,988	10,424
Burden of Interest Payments (IP/RR Ratio)	0.10	0.10	0.10	0.10	0.08

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

¹³ Net availability of borrowed funds = Total receipts under Public Debt and Other Liabilities - (Repayment of Public Debt and Other Liabilities + Interest Payment under Non-plan MH2049)

Net availability of borrowed funds increased from ₹ 5,988 crore in 2014-15 to ₹ 10,424 crore in 2015-16.

As per Statement No.6 of Finance Accounts for the year 2015-16, the Government raised Internal Debt of ₹ 17,565.04 crore, Loans and Advances from GoI ₹ 817.97 crore, Other Liabilities ₹ 37,647.21 crore and repaid Internal Debts of ₹ 3,422.74 crore, Loans and Advances to GoI ₹ 702.11 crore, discharged Other Liabilities worth ₹ 34,383.58 crore and also repaid interest on Internal Debt worth ₹ 5,899.63 crore, interest on Loans and Advances from Central Government ₹ 377.54 crore and interest on Small Saving, Provident Fund etc. worth ₹ 801 crore.

• **Debt Sustainability**

Apart from the magnitude of debt of the State Government, it is important to analyze the various indicators that determine the debt sustainability¹⁴ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization¹⁵; sufficiency of non-debt receipts¹⁶; Non-availability of borrowed funds¹⁷, burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of the State Government securities.

Table 1.28 analyses the debt sustainability of the state according to these indicators for the period 2011-16.

Table 1.28: Debt Sustainability: Indicators and Trends

(₹ in crore)					
Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Public Debt and Other Liabilities	67,811.84	76,503.07	86,939.10	99,055.82	1,16,577.61
Public Debt and Other Liabilities/GSDP Ratio	27.44	27.09	27.42	26.49	28.19
Average interest rate of outstanding debt	6.59	6.14	6.68	6.59	6.58
Sufficiency of non-debt receipts (Resource Gap)	(-) 1,485.07	282.02	1,331.24	(-) 46,710.98	(-)39,291.86
Net Availability of borrowed funds	651	4263	4977	5988	10424
Burden of Interest Payments (IP/RR Ratio)	0.10	0.10	0.10	0.10	0.08
Maturity Profile of State Debt (in years)*					
Zero to one year (2016)					4,031.40 (4.34)
One to three years (2017-2019)					15,530.56 (16.72)
Three to five years (2020-2021)					12,431.17 (13.38)
Five to seven years (2022-2023)					17,248.54 (18.57)
More than seven years (2024 and thereafter)					43,653.70 (46.99)
Total					92,895.37 (100.00)[#]
* The table contains maturity profile of market loans only for which year of maturity was available in Finance Accounts for the year 2015-16.					
[#] Figures in bracket indicate per cent of repayment due.					

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

¹⁴ The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with return from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

¹⁵ A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided balances are either zero or positive or are moderately negative.

¹⁶ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental expenditure.

¹⁷ Defined as the ratio of the debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

After debt maturity profile of State as given in **Table 1.28** indicates that the State Government has to repay 16.72 *per cent* (₹ 15,530.56 crore) of its debt between 1-3 years, 13.38 *per cent* (₹ 12,431.17 crore) between 3-5 years and 18.57 *per cent* (₹ 17,248.54 crore) between 5-7 years. It signifies that State has to repay about 47 *per cent* of its debt (₹ 43,653.70 crore) after the next seven years.

The State has to work out a well thought debt management strategy to ensure debt stability. This involves containing additional borrowing and stepping up resource mobilisation efforts. Unless serious efforts are made to ensure debt stability, the State will have serious problem in debt servicing and leading to situation of debt trap.

1.10.1 Debt consolidation and relief facility

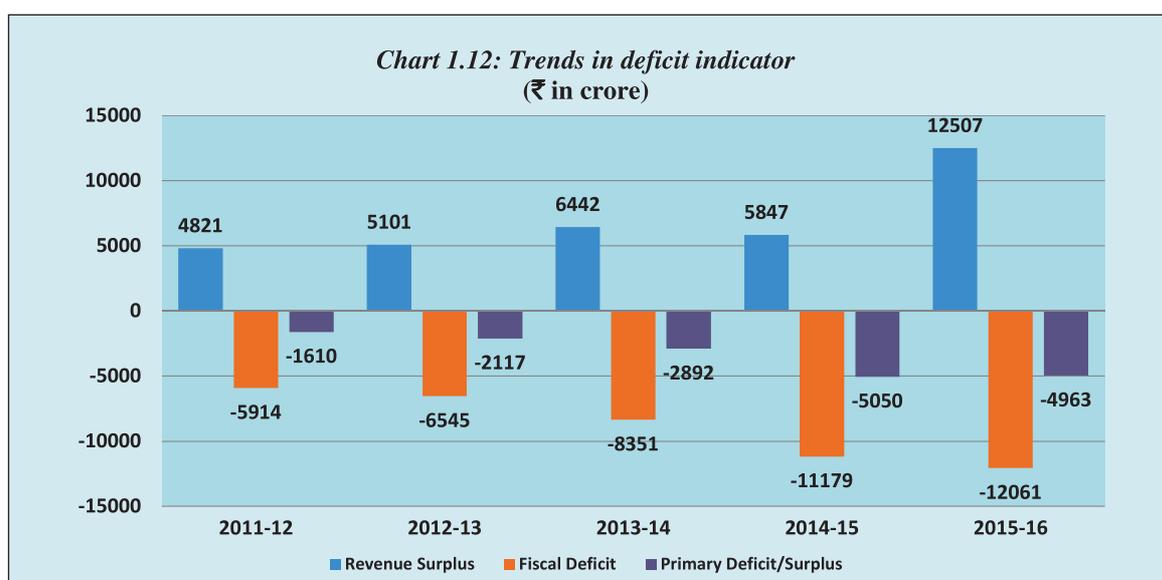
As per the Fourteenth Finance Commission recommendations, the State Governments be excluded from the operations of National Small Savings Fund (NSSF), with effect from 1 April, 2015. As for the fiscal burden incurred in the course of operations of the NSSF, prior to 1 April, 2015, since the scheme has been administered almost in its entirety by the Union Government, no part of this fiscal burden should be passed on the states and involvement of the states in the NSSF scheme with effect from 1 April, 2015 may be limited solely to discharging the debt obligations already incurred by them. Government of Bihar availed no Debt consolidation and relief facilities during 2015-16.

1.11 Fiscal Imbalances

Three key fiscal parameters—revenue, fiscal and primary deficits, indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of the deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section represents the trend, nature, magnitude and the manner of financing of these deficits and the assessment of the actual levels of revenue and fiscal deficits *vis-a-vis* targets set for the financial year 2015-16 under FRBM Act/Rules.

1.11.1 Trends of Deficits

The State achieved revenue surplus in 2009-10 and remained in revenue surplus thereafter. **Chart 1.12** indicates that the actual surplus increased by ₹ 6,660 crore in 2015-16 compared to the previous year. The revenue surplus of ₹ 12,507 crore during 2015-16 was significantly higher than the States' Budget projection of ₹ 11,981 crore.



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

Table 1.29: Trends in deficit indicators over the period 2011-16

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue surplus/GSDP	1.95	1.81	2.03	1.56	3.02
Fiscal deficit/GSDP	(-) 2.39	(-) 2.32	(-) 2.63	(-) 2.99	(-) 2.92
Primary surplus/GSDP	(-) 0.65	(-) 0.75	(-) 0.91	(-) 1.35	(-) 1.20

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

It would be seen from the **Chart 1.12 & Table 1.29** that during the year, the revenue surplus increased by ₹ 6,660 crore whereas fiscal deficit increased from ₹ 11,179 crore in 2014-15 to ₹ 12,061 crore in 2015-16. The ratio of fiscal deficit to GSDP (2.92) was, however, well within three *per cent* as laid down in its FRBM Act and projections recommended by the FFC's for the year 2015-16.

Further, the primary deficits of ₹ 5,050 crore (2014-15) decreased to ₹ 4,963 crore (2015-16).

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of fiscal deficit has undergone a compositional shift as reflected in the **Table 1.30**.

Table 1.30: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

Particulars		2011-12	2012-13	2013-14	2014-15	2015-16
Composition of Fiscal Deficit		(-) 5,914.90	(-) 6,545.26	(-) 8,351.92	(-) 11,178.50	(-) 12,061.59
1	Revenue Deficit/ Revenue Surplus	4,820.68	5,100.51	6,441.42	5,847.56	12,507.16
2	Net Capital Expenditure	(-) 8,852.01	(-) 9,584.52	(-) 14,001.00	(-) 18,150.41	(-) 23,966.02
3	Net Loans and Advances	(-) 1,883.57	(-) 2,061.25	(-) 792.35	(-) 1,124.35	(-) 602.73
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	2,593.90	5,763.88	5,346.77	6,666.51	10,233.12
2	Loans from GoI	361.08	23.30	(-) 11.07	84.67	115.86
3	Special Securities Issued to NSSF	505.56	292.87	631.52	3,150.22	2,024.86
4	Loans from Financial Institutions	244.96	403.96	820.31	407.18	1,884.33
5	Small Savings, PF etc.	(-) 2.13	(-) 215.55	(-) 297.90	(-) 182.77	(-) 73.58
6	Deposits and Advances	932.91	2,199.05	3,668.41	2,222.57	3,731.69
7	Suspense and Miscellaneous	1,238.71	(-) 1,936.34	(-) 2,007.59	(-) 1,231.88	(-) 5,245.97
8	Remittances	(-) 36.82	19.51	(-) 19.01	(-) 11.98	6.05

9	Reserve Fund	335.93	275.94	262.31	(-) 245.12	(-)401.15
10	Inter State Settlement	74.02	-	-	-	-
11	Overall Surplus/Deficit	6,248.12	6,826.62	8,393.74	10,859.40	12,275.21
12	Increase / decrease in cash balance#	333.22	281.36	41.82	319.10	(-)213.62
13	Gross Fiscal Deficit	5,914.90	6,545.26	8,351.92	11,178.50	12,061.59

* All these figures are net of disbursements/outflows during the year.

Cash balance (Deposit with Reserve bank and remittance in treasury).

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

Table 1.31: Receipts and Disbursements financing the fiscal deficit during 2015-16

(₹ in crore)

Sl. No.	Particulars	Receipts	Disbursements	Net
1	Market Borrowings	11,500.00	1,266.88	10,233.12
2	Loans from GoI	817.97	702.11	115.86
3	Special Securities Issued to National Small Savings Fund	3,306.54	1,281.68	2,024.86
4	Loans from Financial Institutions	2,758.49	874.16	1,884.33
5	Small Savings, PF etc.	1,203.48	1,277.06	(-)73.58
6	Deposits and Advances	34,894.03	31,162.34	3,731.69
7	Suspense and Miscellaneous	2,35,533.87	2,40,779.84	(-)5,245.97
8	Remittances	10,619.24	10,613.19	6.05
9	Reserve Funds	1,760.84	2,161.99	(-)401.15
10	Inter State Settlement	-	-	-
11	Overall surplus (-) deficit (+)			12,275.21
12	Increase / decrease in cash balance			(-)213.62
13	Gross Fiscal Deficit			12,061.59

(Source: Finance Accounts of the State for the year 2014-15)

The fiscal deficit, which represents the borrowing of the Government and its resource gap increased from ₹ 11,178.50 crore in 2014-15 to ₹ 12,061.59 crore in 2015-16 but was less than that projected in the Budget estimate (₹ 13,584.46 crore). During 2014-15 fiscal deficit was 61.59 per cent of Capital Expenditure but it decreased to 50.33 per cent during 2015-16. There was decrease in Special Securities issued to NSSF, Small Savings, PF etc., and Remittances over previous year. However there was increase in Market borrowings, loans from GoI, loans from Financial Institutions.

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit¹⁸ and capital expenditure (including loans and advances) indicate the quality of deficit in the States' Finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) was not having any asset backup. The bifurcation of the primary deficit (**Table 1.32**) indicates the extent to which the deficit was on account of enhancement in capital expenditure which might be desirable to improve the productive capacity of the State's economy.

¹⁸ Primary revenue deficit is defined as the gap between non-interest revenue expenditure of the State and its non-debt receipts and indicates the extent to which the non-debt receipts are able to meet the primary expenditure incurred under revenue account.

Table 1.32: Primary deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts ¹⁹	Primary Revenue Exp- enditure ²⁰	Capital Exp- enditure	Loans and Advances	Primary Exp- enditure	Primary revenue deficit (-) / surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	51,343	42,195	8,852	1,906	52,953	9,148	(-) 1,610
2012-13	59,592	50,038	9,585	2,086	61,709	9,554	(-) 2,117
2013-14	68,934	57,018	14,001	807	71,826	11,916	(-) 2,892
2014-15	79,910	66,441	18,150	369	84,960	13,469	(-) 5,050
2015-16	96,142	76,518	23,966	621	1,01,105	19,624	(-) 4,963

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

Table above indicates that the Government had a primary revenue surplus of ₹ 9,148 crore in 2011-12 which increased to ₹ 19,624 crore in 2015-16. This was due to increase in primary expenditure (which includes primary revenue expenditure, capital expenditure and loans and advances) from ₹ 52,953 crore in 2011-12 to ₹ 1,01,105 crore in 2015-16. The details indicate that non-debt receipts were enough to meet the primary revenue expenditure and part of these receipts were utilized to meet capital expenditure. Though the primary deficit of the State has been increased from ₹ 1,610 crore in 2011-12 to ₹ 4,963 crore in 2015-16.

1.12 Follow up

The Report on State Finance is being placed in the State Legislature from 2008-09 onwards. A discussion in the Public Accounts Committee on this report is being carried out.

Recommendation was made on Para No. 3.4 for the year 2010-11 of Rural Works Department by the Public Accounts Committee.

1.13 Conclusion and Recommendations

Fiscal situation

- During 2015-16, the State had a Revenue Surplus of ₹ 12,507.16 crore which was more than the previous year by ₹ 6,660 crore and more than the Budget Estimate by ₹ 526 crore mainly due to decrease in Revenue expenditure.
- Fiscal Deficit of the State increased from ₹ 11,179 crore to ₹ 12,061 crore in 2015-16 mainly due to increase in Market borrowings, loans from GoI, etc. However, it was less than the Budget Estimate (₹ 13,584 crore) by ₹ 1523 crore. This was 2.92 per cent of GSDP, well within the ceiling (3.5 per cent) recommended by the Fourteenth Finance Commission (FFC).

Resource mobilisation

- Revenue Receipts (₹ 96,123 crore) of the State grew at 22.58 per cent (₹ 17,706 crore) during 2015-16 over the previous year, mainly due to increase in State's share of Union taxes and duties (₹ 11,959.61 crore) and own tax revenue (₹ 4,698.95 crore).

¹⁹ Non-debt receipts is the aggregate to Receipts and recovery of loans and advances.

²⁰ Primary revenue expenditure is the difference between revenue expenditure and interest payment.

- Revenue Buoyancy with reference to GSDP increased from 0.77 (2014-15) to 2.13 (2015-16) due to increase in Revenue Receipts by 22.58 per cent.

The Government should make efforts to achieve its own target of receipts given in the Budget document.

Transfer of funds to State Implementing Agencies

- During 2015-16, GoI directly transferred ₹ 792.71 crore to the State implementing agencies which was higher than the previous year by 21.63 per cent.

A system should be put in place to ensure proper accounting and monitoring of the use of funds directly transferred by Government of India to State Implementing Agencies.

Quality of expenditure

- Capital Expenditure increased to ₹ 23,966 crore in 2015-16 from ₹ 18,150 crore in 2014-15 mainly due to increase in Rural Development Programme from ₹ 4,647.84 crore in 2014-15 to ₹ 8,012.63 crore in 2015-16. The percentage of Capital Expenditure on the selected Economic Services to total expenditure decreased from 51.99 per cent in 2014-15 to 43.13 per cent in 2015-16. The percentage of capital expenditure on Social Services to total expenditure increased from 5.96 per cent in 2014-15 to 8.70 per cent in 2015-16.

The State Government should give more priority to Socio-economic sectors.

- The recovery of loans given by the Government to different institutions/organisations of the State was negligible leading to huge balance in repayments (₹ 20,857.73 crore) at the end of March 2016. Repayment of loans reduced substantially from ₹ 1,493.06 crore in 2014-15 to ₹ 18.50 crore in 2015-16.

Fiscal Liabilities

- Fiscal liabilities of the State increased from ₹ 99,056 crore in 2014-15 to ₹ 1,16,578 crore in 2015-16 mainly due to increase in Internal Debt.

CHAPTER II
FINANCIAL MANAGEMENT AND
BUDGETARY CONTROL

2.1 Introduction

2.1.1 This chapter is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. Besides, comments arising out of audit of budgetary process and budget assumptions are being included in this chapter.

Appropriation Accounts are the accounts of expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original grants, supplementary grants, savings, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services *vis-à-vis* those authorised by the Bihar Appropriation Act, 2015 in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitates the management of finances and monitoring of budgetary provisions and are complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorisation given under the Bihar Appropriation Act, 2015 and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.1.3 As per the Bihar Budget Manual (BBM), 2016, effective from February 2016 (earlier BBM, 1963), the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demands for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actual as possible. This onerous exercise requires lot of foresight, both in estimating revenue and anticipating expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended. A saving in spending constitutes as much of a financial irregularity as an excess of expenditure. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the management of budget and expenditure and violation of the Budget Manual noticed in audit are discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of expenditure during 2015-16 against 51 grants/appropriations is given in **Table 2.1**.

Table 2.1: Position of actual expenditure vis-a-vis original/supplementary provisions for the year 2015-16

(₹ in crore)									
	Nature of expenditure	Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Savings (-)/Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March Col.7/Col.6* 100
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Voted	I Revenue	83,316.23	20,769.18	1,04,085.41	76,782.77	(-) 27,302.64	17,173.96	11,787.66	62.90
	II Capital	24,853.01	6,207.04	31,060.05	24,046.02	(-) 7,014.03	6,716.04	3,939.22	95.75
	III Loans and Advances	728.93	361.82	1,090.75	621.23	(-) 469.52	468.61	93.93	99.81
Total Voted		1,08,898.17	27,338.04	1,36,236.21	1,01,450.02	(-) 34,786.19	24,358.61	15,820.81	70.02
Charged	IV Revenue	7,891.89	20.70	7,912.59	7,723.90	(-) 188.69	97.35	92.64	51.59
	V Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VI Public Debt-Repayment	3,895.28	268.49	4,163.77	4,124.85	(-) 38.92	0.00	0.00	0.00
Total Charged		11,787.17	289.19	12,076.36	11,848.75	(-) 227.61	97.35	92.64	42.77
Appropriation to Contingency Fund (if any)									
Grand Total		1,20,685.34	27,627.23	1,48,312.57	1,13,298.77	(-) 35,013.80	24,455.96	15,913.45	69.85

Note: The expenditure includes recoveries/refund of revenue expenditure amounting to ₹ 890.73 crore and recoveries of capital expenditure amounting to ₹ 80.00 crore, adjusted as reduction of expenditure.

(Source: Appropriation Accounts for the year 2015-16)

As indicated in **Table 2.1**, the total provision in the year 2015-16 was ₹ 1,48,312.57 crore which includes original provision of ₹ 1,20,685.34 crore and supplementary provision of ₹ 27,627.23 crore. Against the total provisions of ₹ 1,48,312.57 crore, expenditure of ₹ 1,13,298.77 crore only was incurred thus savings of ₹ 35,013.80 crore occurred. Supplementary provisions of ₹ 27,627.23 crore obtained during the year constituted 22.89 per cent of the original provision (₹ 1,20,685.34 crore). Overall savings of ₹ 35,013.80 crore was 23.61 per cent of the total provisions of ₹ 1,48,312.57 crore. The savings of ₹ 35,013.80 crore was occurred in 46 grants (₹ 27,302.64 crore) and eight appropriations (₹ 188.69 crore) under the Revenue section and ₹ 7,014.03 crore in 30 grants under the Capital section, ₹ 469.52 crore in 13 grants under the Loans and Advances section and ₹ 38.92 crore under Public Debt Repayment. The excess expenditure of ₹ 119.01 crore was occurred in one appropriation under Planning and Development Department inspite of savings of ₹ 135.04 crore in that appropriation.

Despite the savings of ₹ 35,013.80 crore, supplementary provisions of ₹ 27,627.23 crore was made (which was 78.90 per cent of the savings) clearly indicate inaccurate estimation of funds and lack of control mechanism over the Budget estimation. Cases of supplementary provisions that proved unnecessary are discussed in **paragraph 2.3.5**. Out of total savings of ₹ 35,013.80 crore, only 69.85 per cent of savings was surrendered (₹ 24,455.96 crore) during the year. Amount surrendered on 31 March 2016 (₹ 15,913.45 crore) was 65.07 per cent of total surrendered amount of ₹ 24,455.96 crore. Further, an amount of

₹ 10,557.84 crore could not be surrendered (30.15 per cent of total savings). The savings/excesses were intimated (August 2016) by the Accountant General (A&E), Bihar to the Controlling officers but their explanations for excess/savings had not been received (August 2016).

2.3 Financial Accountability and Budget Management

2.3.1 Excess over provisions relating to previous years requiring regularisation

Rule 105 of the BBM, 2016 states that under clauses 1(b) and 2 of Article 205 of the Constitution of India, if any money was spent on any service during a financial year in excess of the amount granted for the service, demand for such excess amount has to be presented to the Legislative Assembly and is to be dealt with the same way as if it were a demand for grant. As per Rule 106 a demand for an excess grant is presented to regularise the expenditure incurred in excess of the grant made in a particular year, only after the Appropriation Accounts of the year have been compiled by C&AG and considered by Public Accounts Committee. However, excess expenditure amounting to ₹ 1,065.07 crore for the previous years¹ was yet to be regularised as shown in **Appendix 2.1**. The excess expenditure not regularised for considerable period is breach of Constitutional provision.

2.3.2 Excess over provision during 2015-16 requiring regularisation

Excess expenditure amounting to ₹ 119.01 crore over authorisation from consolidated fund of the State during 2015-16 in Planning and Development Department, as detailed in **Table 2.2**, required regularisation under clauses 1(b) and 2 of Article 205 of the Constitution.

Table 2.2: Excess expenditure during the year 2015-16

(₹ in crore)

Sl. No.	Number and name of Grant	Original Provision	Supplementary provision	Total Provision	Expenditure	Excess
Capital-Voted						
1	35- Planning and Development Department	1684.19	499.79	2183.98	2302.99	119.01

(Source: Appropriation Accounts for the year 2015-16)

2.3.3 Appropriation vis-à-vis Allocative Priorities

Rule 65 of the BBM, 2016, (Rule 65 of the BBM, 1963) provides that the controlling officer should examine the estimates received from the disbursing officers to see that they are correct, that all details and explanations (where required) have been given, and that the explanations (when given) are adequate. If inadequate, the provision should be altered. Further, under Rule 70 of the BBM, 2016 (Rule 78 of the BBM, 1963), copies of estimates received should be examined by the administrative department and the Finance Department, and any point calling for examination should be dealt with at once without waiting for the receipt of the budget from the Accountant General. The administrative departments should not wait for the Finance Department to discover points requiring examination but should proceed with the examination of the estimates immediately on their receipt.

¹ 1977-78 to 1978-79, 1981-82 to 1984-85, 1986-87 to 1999-00, 2003-04 to 2005-06, 2010-11 and 2014-15.

The object of the examination by the administrative department is to detect excessive or inadequate provisions in the revised and budget estimates which they can do more easily than the Finance Department in view of their more intimate knowledge of the actual conditions. It is essentially necessary that there should be no delay in getting replies to the budget slips issued by the Finance Department. This can only be achieved, if the points referred by the Finance department have been previously considered by the administrative department concerned and enquiries had been made by them in advance. It is of utmost importance that a budget slip should ordinarily be answered within a week of its receipt and in no case should a slip remain unanswered for more than a fortnight.

The outcome of appropriation audit revealed that during 2015-16, there were 30 cases of savings in 24 grants/appropriations each exceeding ₹ 100 crore and above aggregated to ₹ 28,752.26 crore (35.35 per cent) of total provisions (₹ 81,337.10 crore) as detailed in **Appendix 2.2**. Further, savings of ₹ 27,566.38 crore was occurred in 29 grants exceeded ₹ 10 crore and also by more than 20 per cent of the total provisions as detailed in **Appendix 2.2(A)**.

Some cases of savings exceeding ₹ 100 crore are discussed below:

i. Grant Number 16-“Panchayati Raj Department” (Revenue-Voted)

Supplementary provision of ₹ 1,100.78 crore proved unnecessary as the total expenditure of ₹ 2,893.00 crore was less than the original provision ₹ 4,364.32 crore. Saving of ₹ 2,572.10 crore was 47.06 per cent of total provision (₹ 5,465.10 crore).

Reasons of final savings have not been intimated.

ii. Grant Number 21-“Education Department” (Revenue-Voted)

Against the total provision of ₹ 24,455.31 crore, the expenditure was only ₹ 18,641.41 crore, resulting in savings of ₹ 5,813.90 crore (23.77 per cent). Thus the supplementary provision of ₹ 3,695.40 crore was proved wholly unnecessary. The savings was mainly under the Head, 2202-General Education-01-Elementary Education-101-Government Primary School-0001-Government Primary and Middle School (₹ 1,240.45 crore); 111-Sarva Shiksha Abhiyan-0201-Sarva Shiksha Abhiyan (SSA) (₹ 980.01 crore); 112-National Programme of Mid Day Meal in Schools-0203-National Programme of Nutrition Support for Primary Education (MDM) (₹ 513.69 crore); 02-Secondary Education-109-Government Secondary Schools-0001-Other Schools (₹ 234.12 crore); 110-Assistance to Non-Government Secondary Schools-0209-Scheme for imparting education to Madarsas Minorities and Disabled (₹ 164.92 crore).

Reasons of final savings have not been intimated.

iii. Grant Number 42-“Rural Development Department” (Revenue-Voted)

Against the total provision of ₹ 7,082.45 crore the expenditure was only ₹ 3,528.41 crore, resulting in savings of ₹ 3,554.04 crore (50.18 per cent). Thus the supplementary provision of ₹ 2,109.79 crore was proved wholly necessary. The savings was mainly under the head “2505-Rural Employment-01-National Programmes-701-National Rural Employment Programme-0102-Headquarters Establishment (₹ 3.22 crore); 789-Special Component Plan for Scheduled Castes-

0301-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA) (₹ 16.80 crore); 2515-Other Rural Development Programme-00-102-Community Development-0001-Block Establishment (₹ 5.20 crore).

Reasons of final savings have not been intimated.

iv. Grant Number 48-“Urban Development and Housing Department” (Revenue-Voted)

Supplementary provision of ₹ 941.30 crore remained unnecessary as the total expenditure of ₹ 1,977.47 crore was less than the original provision (₹ 2,169.85 crore). Saving of ₹ 1,133.68 crore was 36.44 per cent of total provision (₹ 3,111.15 crore).

Reasons of final savings have not been intimated.

v. Grant Number 03-“Building Construction Department” (Capital-Voted)

Against the total provision of ₹ 2,985.37 crore, expenditure was only ₹ 1,638.23 crore, resulting in savings of ₹ 1,347.14 crore (45.12 per cent). Thus, further provision of funds (₹ 550.58 crore) through supplementary grants proved unnecessary, since the expenditure was less than the original provision (₹ 2,434.79 crore).

Reasons of final savings have not been intimated.

2.3.4 Persistent Savings

In 10 grants/appropriations (Departments), there were persistent savings of more than ₹ 50 crore in each case and ranged between 11 to 69 per cent of the total grants during the last five years as indicated in **Appendix 2.3**. Out of which persistent savings of ₹ 100 crore and above occurred mainly under, Animal and Fisheries Resource, Finance, Health, Law, Road Construction (Revenue-voted) and Building Construction, Water Resources, Minor Water Resource Departments (Capital-Voted).

The persistent savings indicated that the budgetary control in the departments were not effective and previous years trends were not taken into account while allocating the funds for the year.

2.3.5 Appropriateness of supplementary provisions

Rule 109 of the BBM, 2016 (Rule 117 of the BBM, 1963) lays down the procedure for obtaining supplementary grants. As per this Rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department. If the Finance Department objects and the objection is upheld by Government, the controlling officers should be instructed at once to take steps to keep expenditure within the grant. The cases for supplementary demand are prepared showing the reasons for the demand.

Supplementary provisions aggregating ₹ 13,900.49 crore obtained in 47 cases (36 grants/appropriations), involving ₹ 10 lakh or more in each case during the year 2015-16 proved unnecessary as the expenditure did not exceed the original provisions as detailed in **Appendix 2.4**.

From the above facts, it was clear that the Controlling Officers failed to exercise their responsibilities envisaged under Rule 11 of the Bihar Financial Rules.

Demands for supplementary provisions without assessing the actual requirements indicated lack of control on the part of the controlling authorities.

2.3.6 Excessive/ unnecessary re-appropriation of funds

As per Rule 97 of the BBM, 2016 (Rule 37 of the BBM, 1963) it is the responsibility of each Controlling Officer to ensure that total expenditure is kept within the total grant or appropriation placed at his disposal and to see that expenditure under each unit of appropriation is kept within the amount originally provided under that unit. However, because of certain exigencies, it may not always be possible to ensure that the expenditure under each unit of appropriation is kept within the amount originally provided for. While, there may be savings under certain sub-heads, there could be excess expenditure under certain other heads. In such cases, it is possible to meet the excess under certain heads from the savings under other heads. Such transfer of provisions from one head to the other is known as re-appropriation.

Test check of Detailed Appropriation Accounts and Grants Audit Register revealed that under 28 grants/appropriations involving 123 sub-heads, additional funds of ₹ 1,335.60 crore provided through re-appropriation proved wholly unnecessary as the final savings were ₹ 1,461.76 crore, as detailed in **Appendix 2.5**.

Further, in four cases ₹ 152.05 crore was injudiciously withdrawn through re-appropriations, when there was excess expenditure of ₹ 26.73 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	Final Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	09	2425-00-001-0002- Superintendence	66.91	0.05	3.57	63.40	0.11
2	41	5054-03-101-0104- Chief Minister Bridge Construction Scheme	400.00	85.00	14.37	301.24	0.61
3	49	4700-02-051-0101- Irrigation Project of Gandak Basin (Works)	406.53	47.00	0.68	365.30	6.45
4	49	4711-01-051-0101- North Bihar Flood Control Project	314.00	20.00	15.42	298.14	19.56
Total			1187.44	152.05	34.04	1028.08	26.73

(Source: Grants Audit Register & Detailed Appropriation Accounts for the year 2015-16)

Under the Head “2425-Co-operation-00-001-Direction and Administration-0002-Superintendence of Grant No. 9”, ₹ 0.05 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 0.11 crore occurred.

Under the Head “5054-Capital Outlay on Roads and Bridges-03-State Highways-101-Bridges-0104-Chief Minister Bridge Construction Scheme of Grant No. 41”, ₹ 85 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 0.61 crore occurred.

Under the Head “4700-Capital Outlay on Major Irrigation-02-Irrigation Project for Gandak Basin (Non-Commercial)-051-Construction-0101-Irrigation Project of Gandak Basin (works) of Grant No. 49” ₹ 47 crore withdrawn through re-appropriation whereas excess expenditure of ₹ 6.45 crore occurred.

Similarly Under the Head “4711-Capital Outlay on Flood Control Projects-01-Flood Control-051-Construction-0101-North Bihar Flood Control Projects of Grant 49” ₹ 20.00 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 19.56 occurred.

Thus, instead of providing additional funds to meet the requirement, withdrawal of funds through re-appropriation was made which reflected poor financial management.

Further, in 131 cases, the un-utilised provision was not properly assessed as, even after the withdrawal of ₹ 1,166.30 crore through re-appropriation proved insufficient since there remained savings of ₹ 3,478.35 crore under the relevant detailed heads of these grants as shown in **Appendix 2.6**.

The above instances are indicative of the fact that the Controlling Officers failed to anticipate their actual requirements and did not have up-to-date information regarding expenditure and re-appropriation.

2.3.7 Substantial surrenders

As per Rule 104 of the BBM, 2016 (Rule 112 of the BBM, 1963), no amount out of the savings should be held in reserve for meeting additional expenditure not definitely foreseen or not already approved by the competent authority. Surrender of savings shall be submitted by 15 of February of the current year. In exceptional cases surrenders may be submitted up to 31 March of the current year.

Out of the total provision of ₹ 17,072.50 crore in 140 cases, ₹ 11,511.27 crore (67.43 per cent) were surrendered as indicated in **Appendix 2.7**. The surrender under each unit ranged between 50 and 99.97 per cent (₹ five crore and more than 50 per cent of the total provision in each case).

Further, there was hundred per cent surrender of funds of more than ₹ five lakhs (₹ 5,133.94 crore) in 182 schemes under 38 grants/appropriations (**Appendix 2.8**) depriving the beneficiaries of the benefits and services which could have been derived from these schemes.

2.3.8 Surrender in excess of actual saving

As against saving of ₹ 251.54 crore, the amount surrendered was ₹ 254.48 crore, resulting in excess surrender of ₹ 2.94 crore as given in **Table 2.4**.

Table 2.4: Surrender in excess of actual saving during the year 2015-16

(₹ 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)
Capital- Voted					
1	49-Water Resources Department	1,737.63	251.54	254.48	2.94

(Source: Appropriation Accounts for the year 2015-16)

The amount injudiciously surrendered was in excess of the actual saving, indicate lack of or inadequate budgetary control in Water Resource Departments.

Injudicious surrender of surplus fund which is not existing indicated lack of monitoring by the Controlling Officers of the department.

2.3.9 Anticipated savings not surrendered/ belatedly surrendered

As per Rule 104 of the BBM, 2016 (Rule 112 of the BBM, 1963), surrender of savings shall be submitted by 15 of February of the current year in exceptional cases surrenders may be submitted up to 31 March of the current year.

At the close of the year 2015-16, in 17 cases (₹ one crore or more and above 10 per cent in each case), savings of ₹ 8,361.75 crore (82.26 per cent) out of ₹ 10,165.15 crore were not surrendered as detailed in **Appendix 2.9**.

Besides, in 84 cases, where there was surrender of funds in excess of ₹ 10 crore and 10 per cent of the total provisions in each case, ₹ 23,168.70 crore (30.29 per cent) of the total provision (₹ 76,485.12 crore) was surrendered on the last working day of the financial year 2015-16 as detailed in **Appendix 2.10**.

This shows that the Controlling Officers failed to discharge their basic responsibility of being accountable for budgetary control. These funds were neither utilised for the purposes for which they were allotted nor were these made available for utilisation of other needy Heads by re-appropriation.

2.3.10 Rush of Expenditure

As per Rule 125 of the BBM 2016, (Rule 113 of BBM, 1963), late allotments should be avoided at all cost unless they are inevitable and funds placed at the disposal of a Disbursing Officer late in the year are very often an invitation to extravagance of rush of expenditure.

Expenditure exceeding 35 per cent of total expenditure, incurred during March 2016, under 10 departments were listed in **Appendix 2.11**. In these cases, ₹ 7,907.35 crore (42.71 per cent) of total expenditure (₹ 18,514.17 crore) under the 10 departments was spent in March 2016. Thus, the substantial amount of expenditure incurred by the Department at the fag end of the year indicates deficient financial management and lack of effective control over expenditure by the Controlling Officers and a tendency to utilise the budget only at the fag end of the financial year.

2.4 Drawal of funds to avoid lapse of budgetary provision

As per Rule 176 of the Bihar Treasury Code, 2011 (BTC, 2011), all charges incurred must be drawn and paid at once and no money should be withdrawn from the Treasury unless it is required for immediate payment. Further, Rule 177 of BTC, 2011 provides that no money shall be drawn from the Treasury in anticipation of demands or to prevent lapse of budget grants. If under special circumstances, money is drawn in advance under the orders of a competent authority, 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 Drawing and Disbursing Officer to the effect that the money withdrawn on the contingent bill shall be spent within the same financial year and that the unspent amount shall be remitted to the Treasury before 31 March of the year.

However, it was observed that in 39 cases, an amount of ₹ 33.51 crore was drawn on AC bills during the period 2003-04 to 2013-14 and out of this an amount of ₹ 4.54 crore was remitted after retention for the period ranging from 10 months to nine years and five months (**Appendix 2.12**).

Further, in 12 cases, entire amount of ₹ 3.82 crore drawn on AC bills during the period 2007-08 to 2011-12 was remitted after retaining the fund for the period ranging from nine months to seven years and two months (*Appendix 2.13*).

The irregular retention of funds, enabled the departments to avoid lapse of budget provision and to bypass budgetary compulsion to spend the amount before the close of financial year.

The matter was reported to the Departments (January 2015 to May 2016); their reply is awaited (November 2016).

2.5 Unreconciled Expenditure

Rule 475 (viii) of the Bihar Financial Rules states that heads of departments and the AG (A&E), Bihar will be jointly responsible for the reconciliation of the figures given in their respective accounts maintained by the heads of the departments with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, as per rule 96 of the BBM, 2016 (Rule 134 of the BBM, 1963), 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 Accountant General. The last date for reconciliation was fixed as 24 June 2016 by the AG (A&E), Bihar.

Although matter of departmental figures not reconciled had been pointed out regularly in Audit Reports, under 76 Major heads, heads of departments did not reconcile expenditure amounting to ₹ 66,962.68 crore (exceeding ₹ 10 crore in each case) during 2015-16 as shown in *Appendix 2.14*. Out of this, ₹ 54,606.15 crore (81.55 per cent) relates to 18 Major heads as shown in **Table 2.5**.

Table 2.5: Position of reconciliation of expenditure during 2015-16

(₹ in crore)			
Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2049-Interest Payments	7,079.69	6,733.16
2	2055-Police	4,862.22	2,140.47
3	2071-Pensions and Other Retirement Benefits	11,850.36	11,835.43
4	2202-General Education	18,429.71	2,781.49
5	2210-Medical and Public Health	3,115.54	2,911.21
6	2216-Housing	1,435.68	1,435.68
7	2217-Urban Development	1,648.53	1,270.90
8	2225-Welfare of SC,ST and Other Backward Classes	4,055.63	3,411.75
9	2235-Social Security and Welfare	4,316.75	4,072.49
10	2401-Crop Husbandry	1,703.80	1,453.79
11	2505-Rural Employment	1,140.83	1,129.90
12	2515-Other Rural Development Programme	3,346.69	2,158.33
13	2801-Power	6,047.95	3,300.00
14	3054-Road and Bridges	1,709.07	1,293.30
15	4059-Capital outlay on Public Works	1,038.23	1,038.23
16	4070- Capital outlay on Other Administrative Services	2,233.73	2,146.50
17	4210-Capital outlay on Medical and Public Health	1,090.75	1,090.75
18	5054-Capital outlay on Roads and Bridges	4,402.77	4,402.77
Total		79,507.93	54,606.15

(Source: Information complied by office of the Accountant General (A&E))

In view of the above, it is apparent that had the Government taken the issue of reconciliation of expenditure with the above mentioned 18 departments, 81.55 per cent of total unreconciled expenditure (₹ 66,962.68 crore) could have been reconciled.

2.6 Advances from Contingency Fund

The Contingency Fund of the State was established under the Bihar Contingency Fund Act, 1950 (amended in 2012), in terms of the provisions of Articles 267 (2) and 283 (2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen character, postponement of which, till its authorisation by the Legislature, would be undesirable. The fund is in the nature of an Imprest. The corpus of the Bihar Contingency Fund is ₹ 350 crore for the year 2015-16. However, in terms of the Bihar Contingency Fund (Amendment) Act 2012, the State Government increased the corpus from ₹ 350 crore to ₹ 4,827.41 crore on temporary basis for the period 1 April 2015 to 30 March 2016 for Agriculture Impute Grants, cyclone in North and North East of the State and other sectors. One third of the total amount so enhanced would be used only for relief and rehabilitation measures due to natural calamities.

Scrutiny of documents related to sanction, expenditure and recoupment of contingency fund during 2015-16 revealed that 139 withdrawals amounting to ₹ 6,117.60 crore were made from contingency fund of which 80 withdrawals amounting to ₹ 2,927.07 crore (47.85 per cent) (**Appendix-2.15**) were for routine expenditure such as share to State sponsored Pre-Matric scholarship, internal adjustments of ICDS on establishment expenditure, payment of salary of contract teachers, enhancement of PMSGY, internal adjustment of Planning and Development Department, State share of Sarva Siksha Abhiyan, Government Panchayat Building, Share to Central Sponsored Scholarship (each case ₹ 100 crore and above), implementation of Swasth Poshan, development of State University, girl strengthening under Rajiv Gandhi Scheme SABLA Planning, cycle of girls of Primary Education (each cash ₹ 50 crore and above) etc. Since these items were foreseeable expenditure, the drawal of advance from the Contingency Fund of the State was irregular and has not been properly utilised.

The matter was reported to Finance Department; The reply is awaited.

However, all advances during the year 2015-16 were recouped and permanent corpus at the end of the year remained at ₹ 350 crore.

2.7 Outcome of Inspection of Treasuries

There are 73 treasuries in the State as of March 2016. The AG (A&E) Bihar, Patna inspected 25 treasuries during the year 2015-16. Some of the irregularities and deficiencies noticed during the inspection of treasuries are mentioned in the succeeding paragraphs:

2.7.1 Excess payment of pension/family pension

Inspection of Treasuries during 2015-16, revealed that excess payment of pension and family pension amounting to ₹ one crore were made (**Appendix 2.16**) due to wrong fixation of revised pension by Bank, payment of higher rate of family pension in place of consolidated family pension beyond stipulated date due to instruction noted on the pension payment order (PPO) were not followed by the

Banks, delayed commencement of reduced pension for commuted value and other miscellaneous reasons.

2.7.2 Vouchers not submitted in support of payment

Rule 25 and 26 of BTC, 2011, required that the Treasury Officer shall, by inspection satisfy himself that all vouchers/challans are attached with the List of Payment and Cash Accounts along with the relevant schedules to be sent to the office of the AG (A&E) with monthly accounts.

Compilation of the State Government accounts by the Accountant General is primarily based on the vouchers and challans received from the Treasuries.

Vouchers for 15,502 items amounting to ₹ 1,980.02 crore for the year 2015-16 were not received from 73 treasuries as detailed in **Appendix 2.17**, out of which 634 vouchers amounting to ₹ 1,165.31 crore (58.85 per cent) pertained to three treasuries (Patna Bikash Bhawan, Patna Nirman Bhawan and Patna Sinchai Bhawan).

Vouchers not submitted with monthly accounts of treasuries directly impacts the preparation of Finance and Appropriation Accounts.

2.7.3 Register of wanting vouchers and schedules

In order to watch over the submission of supporting vouchers/challans with the relevant schedules attached with the Monthly Accounts of the treasuries to the Accountant General, a register of wanting vouchers/schedules should be maintained in each treasury. No such register was found to have been maintained by 18² out of 25 treasuries inspected during 2015-16.

Review of Selected Grants

A review of the budgetary procedures and control over expenditure was conducted (August and September 2016) in respect of Grant No. 1- “Agriculture Department” and Grant No. 39 “Disaster Management Department” on the basis of savings excesses and magnitude of the grants and supplementary demands made during the year 2015-16. The results of review are detailed below:

2.8 Review of Grant No. 1-“Agriculture Department”

The Agriculture Department is the Nodal Agency for the development of agriculture and agricultural activities in the State. Department of Agriculture through its Directorates and with the technical guidance of the Agricultural Universities acts as delivering vehicle to reach the benefits of technological advancements as well as research findings to the persons engaged in farm activities. There were six Major Heads (2401, 2402, 2415, 2435, 3475 & 4401) operated under this Grant in financial year 2015-16.

A review of the budgetary procedures and control over expenditure was conducted (August and September 2016) in respect of Grant No.1- “Agriculture Department” on the basis of savings, excesses and magnitude of the grants and supplementary demands made during the year 2015-16.

² Aurangabad, Benipur, Banka, Bagaha, Danapur, Dalsinghsarai, Foebesganj, Hilsa, Jehanabad, Kishanganj, Katihar, Lalganj, Lakhisarai, Massaurhi, Nawada, Sitamarhi, Sheohar and Sherghati.

Table 2.6: Position of Summarised Appropriation for 2015-16

(₹ 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	2414.82	980.13	3394.95	1742.85	1652.10	48.66
Capital Voted	418.42	55.78	474.20	23.39	450.81	95.07
Total	2833.24	1035.91	3869.15	1766.24	2102.91	54.35

(Source: Appropriation Accounts for the year 2015-16)

The results of review are detailed below:

2.8.1 Substantial Savings

Against the total provision of ₹ 3,394.95 crore under Revenue voted head, an expenditure of ₹ 1,742.85 crore was incurred resulting in saving of ₹ 1652.10 crore (48.66 per cent of the total provision) and against the total provision of ₹ 474.20 crore under Capital voted head, ₹ 23.39 crore was spent resulting in 95.07 per cent savings under Capital head meant for Rashtriya Krishi Vikash Yojana, National oil Seeds and Palm oil Mission, National Food Security Mission, National Agriculture Extension and Technology Mission etc. The overall expenditure of ₹ 1,766.24 crore was only 45.65 per cent of the total provision of ₹ 3,869.15 crore during 2015-16, resulting in substantial savings of ₹ 2,102.91 crore (54.35 per cent) as detailed in **Table 2.6**.

On this being pointed out in audit (September 2016) Budget Officer (B.O.), Agriculture Department stated that substantial savings was due to deduction in plan outlay by Planning and Development Department, outlay from GoI not received and slow progress of work of Kisanganj Agriculture College.

The reply was indicative of the fact that the department lacked in proper estimation of provisions.

2.8.2 Unnecessary supplementary provision

Rule 109 of the BBM 2016, (Rule 117 of the BBM, 1963), lays down the procedure for obtaining supplementary grants. As per this rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department.

Scrutiny of records revealed that provision for an amount of ₹ 159.75 crore was made under the Major heads 2401, 2402, 2415, 2435, 3475 and 4401 through supplementary provision, whereas, only ₹ 479.60 crore was spent against total original provision of ₹ 822.05 crore, as shown in **Appendix-2.18**. Supplementary provision of ₹ 159.75 crore obtained in 29 sub heads under aforesaid six Major heads during the year proved unnecessary as the expenditure did not come up to the level of the original provision.

On this being pointed out in audit (September 2016) B.O., Agriculture Department stated that the supplementary grant was provided on the basis of subject-wise requirement.

However, the reply was silent about supplementary provision made despite availability of funds under original provision.

2.8.3 Unnecessary re-appropriation of funds

Rule 97 of the BBM, 2016 (Rule 37 of the BBM, 1963) defines re-appropriation as transfer of a particular sum of money from one unit of appropriation to meet the specific expenditure under another unit in the same grant by competent authority.

Test check of records revealed that under detailed heads “2401-00-102-0301, 2401-00-119-0001, 2401-00-789-0323, 2401-00-796-0359, 2402-00-102-0004 and 3451-00-090-0007”, additional funds of ₹ 24.97 crore was provided through re-appropriation which proved unnecessary as expenditure was less than original provision as shown in **Table 2.7**.

Table 2.7: Unnecessary re-appropriation of funds

(₹ in crore)					
Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2401- Crop Husbandary-00-102-Food Grain Crops-0301-National Food Security Mission	53.43	20.36	73.79	25.50
2	2401- Crop Husbandary-00-119- Horticulture and Vegetable Crops-0001- Horticulture Development Scheme	15.82	0.07	15.89	11.36
3	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0323- National Food Security Mission	10.32	3.90	14.22	2.91
4	2401- Crop Husbandary-00-796-Tribal Area Sub-Plan-0359-National food protection mission	0.65	0.24	0.89	0.14
5	2402-Soil and Water Conservation-00-102- Soil Conservation-0004- Regional Establishment	4.09	0.25	4.34	4.05
6	3451- Secretariat-Economic Services-00-090-Secretariat-0007- Agriculture Department	3.37	0.15	3.52	3.27
Total		87.68	24.97	112.65	47.23

(Source: Detailed Appropriation Accounts and Grants Audit Register for the year 2015-16)

On this being pointed out in audit (September 2016) B.O, Agriculture Department stated that re-appropriation was done on the basis of subject-wise requirement.

However, no reply was furnished for re-appropriation despite savings under the original provision.

2.8.4 Surrender of fund on the last day of the financial year

As per Rule 104 of the BBM, 2016 (Rule 112 of the BBM, 1963), no amount out of the savings should be held in reserve for meeting additional expenditure not definitely foreseen or not already approved by the competent authority. Surrender of savings shall be submitted by 15th of February of the current year. In exceptional cases surrenders may be submitted up to 31st March of the current year.

Out of total provision of ₹ 3,230.87 crore (in 92 cases), ₹ 1,078.47 crore (33.38 per cent) was surrendered on the last day of the financial year 2015-16, as detailed in **Appendix-2.19**.

On this being pointed out in audit (September 2016) B.O, Agriculture Department stated that the surrender from field offices were received at the end of financial year, then it was compiled at the headquarter level and surrendered on the last day of financial year.

2.8.5 Funds not utilised resulted in hundred per cent surrender

Scrutiny of records relating to original provision, supplementary provision and surrender during 2015-16 revealed that entire provision of ₹ 469.98 crore of 17 sub head under four major heads remained unutilised and was completely surrendered as detailed in **Appendix-2.20**.

Out of hundred per cent surrendered amount, 78.91 per cent (₹ 370.85 crore) in four cases (Sl. No. 3, 11, 12 and 15) pertained to the scheme for Agri Business Infrastructure Development Project, Rashtriya Krishi Vikash Yojna, National Food Security Mission and National Horticulture Mission.

On this being pointed out in audit (September 2016) B.O, Agriculture Department stated that the sanction was not made due to Central funds not released by the GOI and Grants-in-aid not sanctioned for externally aided project under State Plan in respect of Agriculture Marketing and Rajendra Agriculture University.

2.9 Review of Grant No. 39- “Disaster Management Department”

Disaster Management Department is nodal agency for management of relief operations in the state. There were five Major Heads (2070, 2235, 2245, 2251 & 4250) operated in this Grant in the financial year 2015-16.

A review of the budgetary procedure and control over expenditure was conducted (August and September 2016) in respect of Grant No. 39- “Disaster Management Department” on the basis of savings, excess and magnitude of the grants and supplementary demands made during the year 2015-16.

Table 2.8: Position of Summarised Appropriation for 2015-16

(₹ in crore)						
Budget Estimate	Original Provision	Supplementary Provision	Total Provision (2+3)	Total Expenditure	Savings	Saving in percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Voted	557.02	2,244.28	2,801.30	394.55	2,406.75	85.92
Capital Voted	0.40	0.00	0.40	0.11	0.29	72.50
Total	557.42	2,244.28	2,801.70	394.66	2,407.04	85.91

(Source: Appropriation Accounts for the year 2015-16)

The results of review are discussed below:

2.9.1 Substantial Savings

Scrutiny of records for the year 2015-16 revealed that against the total provision of ₹ 2,801.30 crore under Revenue voted head, an expenditure of ₹ 394.55 crore and against the total provision of ₹ 0.40 crore under capital voted head, an expenditure of ₹ 0.11 crore was incurred during the year. The overall expenditure of ₹ 394.66 crore was only 14.09 *per cent* of the total provision of ₹ 2,801.70 crore resulting in substantial savings of ₹ 2,407.04 crore (85.91 *per cent*) as detailed in **Table 2.8**.

The matter was referred to the Government (September 2016), their reply has not been received.

2.9.2 Unnecessary re-appropriation of funds

Rule 97 of the BBM, 2016 (Rule 37 of the BBM, 1963) defines re-appropriation as transfer of a particular sum of money from one unit of appropriation to meet the specific expenditure under another unit in the same grant by competent authority.

Scrutiny of records related to re-appropriation account for the period 2015-16, it was revealed that ₹ 39.04 crore was provided through re-appropriation which proved wholly unnecessary as expenditure (₹ 55.14 crore) was less than original provision (₹ 315.28 crore) as detailed in the **Appendix-2.21**.

The matter was referred to the Government (September 2016), their reply has not been received.

2.9.3 (i) Surrender of fund on the last day of the financial year

As per Rule 104 of the BBM, 2016 (Rule 112 of the BBM, 1963), no amount out of the savings should be held in reserve for meeting additional expenditure not definitely foreseen or not already approved by the competent authority. Surrender of savings shall be submitted by 15th of February of the current year. In exceptional cases surrenders may be submitted up to 31st March of the current year.

Out of total Provision of ₹ 43.09 crore (in 10 cases), ₹ 12.19 crore (28.29 *per cent*) was surrendered on the last day of the financial year 2015-16, as detailed in **Appendix-2.22**. Amount surrendered pertained to schemes related to Social Security and Welfare, Capital Outlay on Other Social Services, Administrative Service, Secretariat Social Service and Relief on account of Natural calamities.

The matter was referred to the Government (September 2016), their reply has not been received.

2.9.3 (ii) Surrendered amount not accepted by the Finance Department

The Disaster Management Department had proposed to surrender ₹ 468.65 crore on the last day of the financial year as well as after closing of the financial year 2015-16. However, the aforesaid surrender was not accepted by the Finance Department, resulting in lapse of the saved amount and the government has been deprived from reallocation of fund to other needy heads as detailed in **Table 2.9**.

Table 2.9: Lapsed/Surrendered amount not accepted by the Finance Department

(₹ in crore)			
Head	Letter no. by which surrenders were proposed	Date	Amount of surrender
(1)	(2)	(3)	(4)
2245-Relief on account of Natural Calamities	1789	03/05/2016	15.16
2245-Relief on account of Natural Calamities 01- Drought and their relief 02- Floods, cyclones etc. 06-Earthquake	1395	31/03/2016	445.81
2235-01-200-0004-Grant in aid for compensation of land to persons displaced by soil erosion	1388	31/03/2016	7.68
Total			468.65

(Source: Information received from Disaster Management Department, GOB)

The matter was referred to the Government (September 2016), their reply has not been received.

2.9.4 Provision not utilised

Scrutiny of records relating to original provisions, supplementary provisions and savings pertaining to period 2015-16, it was revealed that in 33 sub head relating to 'Relief on account of Natural Calamities' the total provision of ₹ 80.46 crore remained completely unspent as detailed in **Appendix-2.23**.

This shows that the department was failed to access the requirement of provision for disaster and it was totally based on assumption.

The matter was referred to the Government (September 2016), their reply has not been received.

2.9.5 Departmental expenditure figure not reconciled

Rule 475 (viii) of the Bihar Financial Rules states that heads of departments are responsible for the reconciliation of the figures given in their respective accounts maintained by the heads of the departments with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, as per rule 96 of the BBM, 2016 (Rule 134 of the BBM, 1963), 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 Accountant General. The last date for reconciliation was fixed as 24 June 2016 by the AG (A&E), Bihar.

However, proper reconciliation was not carried out by the Department, resulting in differences in figures of expenditure under five Major heads amounting to ₹ 871.67 crore as detailed in **Appendix-2.24**.

The matter was referred to the Government (September 2016), their reply has not been received.

2.10 Conclusion and Recommendations

Large Savings due to improper Budget estimation

- There were large savings of ₹ 35,013.80 crore (23.61 per cent) against total budget provision of ₹ 1,48,312.57 crore during 2015-16 which indicate improper budget estimation. Persistent savings of ₹ 50 crore and above were also noticed in 10 departments during last five years.

The budgetary control mechanism should be strengthened in the Government Departments to avoid huge savings, especially where savings occurred persistently and to avoid taking supplementary grants, which remain unutilised.

Surrender of funds

- Out of the total savings of ₹ 35,013.80 crore, only ₹ 24,455.96 crore (69.85 per cent) was surrendered. Amount surrendered on last day of financial year (31 March 2016) was (₹ 15,913.45 crore) which was 65.07 per cent of total amount surrendered. It was also noticed that there were hundred per cent surrender of funds in 182 schemes under 38 grants/appropriations (total ₹ 5,133.94 crore).

Government should ensure timely surrender of funds stating valid reasons so that it could be utilised in other Heads.

Excess over provisions during previous years requiring regularisation

- Excess expenditure of ₹ 119.01 crore was incurred over provisions during the year which requires regularisation under Article 205 of the Constitution of India. Besides, ₹ 1,065.07 crore pertaining to previous years were yet to be regularised.

Government should take appropriate action for regularisation of excess expenditure of previous years.

Reconciliation of Departmental figures

- The Controlling Officers did not reconcile ₹ 66,962.68 crore (exceeding ₹ 10 crore in each case) under 76 Major Heads, with the books of the AG (A&E), Bihar during 2015-16. Only 3,317 (16 per cent) Drawing and Disbursing Officers (DDOs) out of 21,116 DDOs have reconciled their accounts upto March 2016.

Controlling officers should reconcile the expenditure figures every month with those in the books of the AG (A&E).

Advances from Contingency Fund

- During 2015-16, 139 withdrawals amounting to ₹ 6,117.60 crore were made from Contingency Fund. Out of this, 80 withdrawals amounting to ₹ 2,927.07 crore (47.85 per cent) were made for meeting routine expenditure. This include expenditure of ₹ 897.07 crore (16 withdrawals) incurred by Education Department towards salary of contract teachers etc., ₹ 640.00 crore (3 withdrawals) incurred by Welfare of SCs, STs Department for meeting state share towards pre-matric scholarship etc. and ₹ 600.88 crore (8 withdrawals) incurred by Social Welfare Department for meeting establishment expenditure.

Advances from the Contingency Fund should be given only for meeting expenditure of unforeseen nature.

Deficiencies in Agriculture and Disaster Management Departments

- In spite of substantial savings (54.25 *per cent* in Agriculture Department and 85.91 *per cent* in Disaster Management Department) in original provision, augmentation of funds through supplementary provision and re-appropriation were made by the Departments. However, savings were not timely surrendered by the Departments.

The Agriculture and Disaster Management Departments should adhere to the provisions of the Budget Manual by adopting budget monitoring system in the Department.

CHAPTER III
FINANCIAL REPORTING

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities including planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year as well as the previous years.

3.1 Delay in furnishing Utilisation Certificates

3.1.1 Introduction

Grants-in-aid (GIA) are payments in the nature of assistance, donations or contributions made by one government to another government, body, institution or individual. GIA is given by the Union Government to the State Governments or Panchayati Raj Institutions, agencies, bodies and institutions. Similarly, the State Governments also disburse GIA to agencies, bodies and institutions such as universities, hospitals, co-operative institutions and others. The grants so released are utilised by these agencies, bodies and institutions for meeting day-to-day operating expenses and for creation of capital assets.

Rule 341(2) of Bihar Financial Rules states that only so much of the grant should be paid during the financial year as is likely to be expended during that year, the authority signing or countersigning a bill for Grants-in-aid under Rule 431 of Bihar Treasury Code 1937 should see that money is not drawn in advance of requirement. There should be no occasion for rush for payment of these grants in the month of March.

Finance Department's executive order dated 16 January 1975, prescribed time limit of one year from the date of sanction for giving Utilisation Certificates (UCs) which was revised to 18 months vide FDs executive order dated 19 October 2011.

The status of outstanding UCs as on 31 March 2016 are summarised in **Table 3.1**.

Table 3.1: Details of outstanding UCs

Year(*)	Number of Utilisation Certificate awaited	Amount
Upto 2013-14	1,436	15,903.71
2014-15	323	7,809.29
2015-16	126	5,686.87
Total	1,885	29,399.87

(* The year mentioned above relates to "Due year" i.e. after 18 months of actual drawal)
(Source: Notes to Accounts for the year 2015-16)

During scrutiny of data in respect of UCs, it was revealed that 1885 UCs amounting to ₹ 29,399.87 crore were outstanding at the end of March 2016.

Out of the total amount of ₹ 29,399.87 crore, 86 per cent (amount-wise) of the due UCs pertain to five departments, namely Departments of Education (416 UCs amounting to ₹ 9,282.33 crore, 32 per cent), Panchayati Raj Department (232 UCs amounting to ₹ 7,417.19 crore, 25 per cent), Urban Development Department (555 UCs amounting to ₹ 4,074.32 crore, 14 per cent), Social Welfare Department (94 UCs amounting to ₹ 2,326.79 crore, 8 per cent) and Rural Development Department (35 UCs amounting to ₹ 2,130.95 crore, 7 per cent). The department wise break-up of outstanding UCs is given in **Appendix 3.1**.

The amounts outstanding for UCs beyond the specified periods indicates failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purposes.

3.1.2 Outstanding Utilisation Certificates of the Panchayati Raj Department

Test check of records of Outstanding UCs of Grant No. 16- “Panchayati Raj Department” was carried out from August to October 2016 for the period 2010-15. The year-wise status of Outstanding UCs in respect of Panchayati Raj Department on 30 June 2016 are summarised in **Table 3.2**.

Table 3.2: Details of Outstanding UCs as on 30 June 2016

(₹ in crore)

Sl. No.	Name of the Department	Year of disbursement of GIA	No. of Outstanding UCs	Outstanding Amount
1.	Panchayati Raj Department	2003-04 to 2009-10	60	1,768.13
2.		2010-11	32	400.04
3.		2011-12	27	465.57
4.		2012-13	55	1,112.56
5.		2013-14	38	2,091.35
6.		2014-15 (up to 30/11/14)	23	1,141.93
Total			235	6,979.58

(Source: Data compiled by O/o AG (A&E))

Scrutiny of data related to UCs of Panchayati Raj Department revealed that 235 UCs of ₹ 6,979.58 crore were outstanding in this department at the end June 2016 of which 60 UCs of ₹ 1,768.13 crore pertained to the period of 2003-04 to 2009-10. Year-wise declining trend is noticed in number of pending UCs from 2012-13 (55 UCs) to 2014-15 (23 UCs). Status of new sanctions, adjustments and outstanding amount of UCs as on 30 June 2016 are summarised in **Table 3.3**.

Table 3.3: Status of outstanding UCs as on 30 June 2016

(₹ in crore)

Sl. No.	Name of the Department	Outstanding amount of UCs (up to 24/09/2013)	New sanction orders received from 25/09/2013 to 30/06/2016	Total outstanding amount	Total adjustment	Outstanding balance
1.	Panchayati Raj Department	4,231.62	9,479.35	13,710.97	6,731.39	6,979.58

(Source: Data compiled by O/o AG (A&E))

In spite of outstanding UCs of ₹ 4,231.62 crore, new sanction orders for ₹ 9,479.35 crore were issued during September 2013 to June 2016 resulting in a total outstanding UCs for ₹ 13,710.97 crore. Out of this, UCs for ₹ 6,731.39 crore were adjusted during the period and balance of outstanding UCs remained at ₹ 6,979.58 crore at the end of June 2016.

UCs outstanding beyond the specified periods indicates failure of the Panchayati Raj Department officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purposes.

On this pointed out, the Government stated that the necessary instructions have been given to different departments for obtaining UCs.

3.2 Unadjusted Abstract 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 the 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 encashed after the end of this period of six months unless DC bill has submitted. Delayed submission or prolonged submission of DC bills renders the expenditure under AC bills opaque.

The year-wise details of drawal and adjustment of amounts of AC bills are given in **Table 3.4**.

Table 3.4: Status of submission of DC Bills against AC Bills

(₹ in crore)

Year	AC bills drawn during year		DC bills submitted during the year		Outstanding DC bills	
	Number of bills	Amount	Number of bills	Amount	Number of bills	Amount
Up to 2012-13	94,017	31,946.11	79,870	29,756.09	14,147	2,190.02
2013-14	1,294	728.61	436	118.81	858	609.80
2014-15	2,097	2,040.06	525	410.63	1,572	1,629.43
2015-16	3,926	8,273.13	146	628.07	3,780	7,645.06
Total	1,01,334	42,987.91	80,977	30,913.60	20,357	12,074.31

(Source: Finance Account 2015-16 and information compiled by the office of the AG (A&E))

The above **Table 3.4** indicates that 3,926 AC bills amounting to ₹ 8,273.14 crore were drawn during 2015-16. Out of this, AC bills amounting to ₹ 3,029.81 crore (36.62 per cent) were drawn in March 2016 alone and ₹ 93.13 crore was drawn on the last day of the financial year. Substantial expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provisions which reveals inadequate budgetary control.

Out of 3,926 AC bill drawn in 2015-16 amounting to ₹ 8,273.14 crore, 146 number of AC bills amounting to ₹ 628.07 crore were adjusted. Thus, 3,780 number of AC bills amounting to ₹ 7,645.07 crore was pending for the year 2015-16. The Outstanding AC bills mainly pertain to Capital Outlay on Other Rural Development Programme (₹ 4,262.81 crore), Capital Outlay on Road and Bridges (₹ 2,354.59 crore), Election (₹ 236.55 crore) and Capital Outlay on Medical and Public Health (₹ 100 crore).

Drawal of AC bills without submitting DC bills of previously drawn AC bills is in contravention of the provision.

3.3 Details of grants or loans paid to Bodies and Authorities

In order to identify institutions/organisations which attract audit under Section 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C &AG's DPC Act), the Government/Heads of Department are required to furnish to audit every year the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions. Further, Regulation on Audit and Accounts, 2007 provides that Governments and Heads of departments which sanction grants and/or loans to bodies or authorities shall furnish to the Audit Office by the end of July every year, a statement of such bodies and authorities to which grants and/or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating the amount of assistance, the purpose for which the assistance was sanctioned and the total expenditure of the body or authority.

None of the Departments of the Government of Bihar had furnished such details for the year 2015-16. The matter was taken up with Finance Department in May 2016. The reply was awaited as of September 2016.

Forty two bodies/authorities in the State which attract audit under Section 14 of C&AG's (DPC) Act, 1971 have been identified by Audit and their audit have been conducted for various periods (March 2006 to March 2016) as of July 2016 as shown in *Appendix 3.2*.

Due to failure to submit of information about the financial assistance given by the Government, the purpose of assistance granted and the total expenditure of such bodies/authorities, it was not possible to provide assurance to Legislature/Government about the manner in which the grants sanctioned/paid by them has been utilised. This dilutes control in Government expenditure systems.

3.4 Delay in submission of Accounts/Audit Reports of Authorities or Bodies for certification

Section 20 (1) of the C&AG's (Duties, Power and Conditions of Service) Act, 1971, provides for the audit of accounts of any body or authority, if entrusted to the Comptroller and Auditor General by any law or if requested to do so by the Governor of a State having a Legislative Assembly. Such audit could be undertaken on such terms and conditions as may be agreed upon between Comptroller and Auditor

General and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of the bodies and authorities.

The audit of accounts of Bihar State Khadi and Village Industries Board (upto 2009-10), Rajendra Agriculture University, Pusa, Samastipur (from the year 2012-13), Bihar Agriculture University, Sabour, Bhagalpur (from the year 2010-11), Bihar State Legal Service Authorities, Patna (upto 2013-14) and Bihar State housing Board, Patna (upto 2015-16) were entrusted to the Comptroller and Auditor General. The position of submission of accounts by these bodies, issuance of Separate Audit Reports (SARs) by the Comptroller and Auditor General and their placement in the State Legislature are indicated in *Appendix 3.3*.

3.5 Outstanding balances under major suspense and remittance heads

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 to the end of last three years is indicated in **Table 3.5**.

Table 3.5: The position of Suspense and Remittance balances

Name of Minor Head	2013-14		2014-15		2015-16	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-101 - Pay and Accounts Office Suspense	235.47	0.00	245.63	0.00	270.29	0.00
Net	(Dr) 235.47		(Dr) 245.63		(Dr) 270.29	
8658-102 - Suspense Accounts (Civil)	1,778.62	258.09	3,423.16	282.10	3,980.75	290.43
Net	(Dr) 1,520.53		(Dr) 3,141.06		(Dr) 3,690.32	
8658-110 - Reserve Bank Suspense-Central Accounts Office	1,225.14	894.60	1,235.26	894.60	1,242.12	894.60
Net	(Dr) 330.54		(Dr) 340.66		(Dr) 347.52	
8782-102-Public Works Remittances	12,047.47	12,187.96	11,913.94	11,994.34	1,09,773.31	1,09,574.26
Net	(Cr) 140.49		(Cr) 80.40		(Dr) 199.05	
8782-103-Forest Remittance	208.11	185.49	248.82	227.19	2,214.48	2,035.28
Net	(Dr) 22.62		(Dr) 21.63		(Dr) 179.20	

(Source: Notes to Accounts for the year 2015-16)

There is net increase of ₹ 24.66 crore debit under 101-Pay and Accounts office suspense, ₹ 549.26 crore (debit) under 102-Suspense Accounts (Civil), ₹ 157.57 crore (debit) under 103- Forest Remittance and ₹ 6.86 crore (debit) under 110-Reserve Bank Suspense-Central Accounts office, in the year 2015-16 as compared to 2014-15.

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

Thus, clearance of outstanding balances under Suspense Heads would require to be vigorously pursued.

3.6 Temporary Advances and Imprest unadjusted

As per Rule 176 of Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. Further, as per Rule 177, it is not permissible to draw advances in anticipation of expenditure from the Treasury either for the execution of works, completion of which is likely to take a considerable time or to prevent the lapse of appropriation. If under special circumstances, money is drawn in advance, the unspent balance of the amount so drawn should be refunded to the treasury by short drawal in the next bill or with a challan at the earliest possible opportunity and in any case before the end of the financial year in which the amount is drawn.

It was noticed that ₹ 191.23 crore of temporary advances and imprest was drawn upto 31 March 2016 by the DDOs of eight departments/organisations concerned. Department/Organisation-wise analysis of advances and imprest pending upto 31 March 2016 is given in **Table 3.6**.

Table 3.6: Department/Organisation wise analysis of pending Advances and Imprest

(₹ in crore)

Sl. No.	Name of the Departments	Total amount of unadjusted Temporary advance and Imprest		
		Temporary advance	Imprest	Total
1	Building Construction	5.75	2.70	8.45
2	Irrigation	27.41	6.41	33.82
3	National Highways	0.78	0.09	0.87
4	Public Health Engineering	8.54	0.39	8.93
5	Road Construction	67.50	0.57	68.07
6	Rural Works	7.39	7.48	14.87
7	Local Area Engineering Organisation (LAEO)	43.43	9.75	53.18
8	Tube wells and Minor Irrigation	2.08	0.96	3.04
Total				191.23

(Source: Notes to Accounts for the year 2015-16)

The pending cases of advances and imprest indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances involving substantial amount.

3.7 Reconciliation of Receipts and Expenditure

Rule 475 (viii) of the Bihar Financial Rules provides that the Heads of departments and the Accountant General (A&E), Bihar will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the Head of the department with those of the figures appearing in the books of the Accountant General (A&E). The main objective of reconciliation is to ensure that the departmental accounts are sufficiently accurate to render an efficient departmental control of expenditure.

Scrutiny however revealed that, in spite of cases of pending of reconciliation of departmental accounts being pointed out in the earlier Reports and pursuance by the Accountant General (A&E), such lapses on the part of controlling officers continued to persist during 2015-16. Only for an amount of ₹ 56,809.23 crore (52.81 per cent of total Revenue and Capital expenditure of ₹ 1,07,581.96 crore) and for ₹ 77,789.31 crore (80.93 per cent of total Revenue receipts of ₹ 96,123.10 crore) were reconciled. Only 3,317 (15.71 per cent) Drawing and Disbursing Officers (DDOs) out of 21,116 DDOs have reconciled their accounts upto 31 March 2016.

3.8 Operation of omnibus Minor Head-800

Booking of receipts or expenditure under the Minor Head '800 – Other Receipts' and '800 – Other Expenditure' is considered as opaque classification of receipts and expenditure as these heads do not disclose the schemes, programmes etc., to which the amount relates. The head accommodates expenditure which cannot be classified under the available programme minor heads.

During 2015-16, ₹ 93.62 crore under 14 Revenue and Capital Major Heads of accounts on the expenditure side, constituting 0.09 per cent of the total expenditure (Revenue expenditure- ₹ 83,616 crore and Capital expenditure- ₹ 23,966 crore= ₹ 1,07,582 crore) was classified under Minor Head '800- Other Expenditure' below the respective Major Heads. Similarly, ₹ 940.20 crore under 44 Revenue Major Heads of accounts on the receipts side (excluding Grants-in-aid), constituting about 0.98 per cent of the total revenue receipts (₹ 96,123 crore) were classified under the Minor Head '800- Other Receipts' below the respective Major Heads. Instances where a substantial proportion (more than 10 per cent of the total under the related Major Head) of Receipts and Expenditure were classified under Minor Head 800- Other Receipts and Minor Head 800-Other Expenditure are detailed in *Appendix 3.4 and Appendix 3.5* respectively.

Classification of large amount under the omnibus minor Head "800"-other expenditure/Receipts reflected lack of transparency in financial reporting.

3.9 Transfer of Funds to Personal Deposit Accounts

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 such that direct disbursement through the Treasury is not practicable. PD administrators are required to review all PD accounts at the end of the financial year and transfer the amounts lying unspent after three consecutive financial years (including the financial year in which the money was withdrawn) back to the Consolidated Fund by reduction of expenditure to the concerned service head.

Table 3.7: Details of PD Accounts

(₹ in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
170	3,472.44	01	0.00	0	0.00	171	4,126.37

(Source: Notes to Accounts for the year 2015-16)

An amount of ₹ 2,388.69 crore credited in 41 PD Accounts and an amount of ₹ 1,734.76 crore debited from 49 PD Accounts during the year leaving a balance of ₹ 4,126.37 crore in 171 PD Accounts, in which, 57 are inoperative. No PD Account was closed during the year.

Of the 73 treasuries which have furnished information regarding PD Accounts, 54 treasuries maintain PD Accounts and the remaining 19 treasuries¹ have intimated that there are no PD Accounts with them. An amount of ₹ 717.23 crore was lying unspent after three consecutive financial years in 14 PD accounts in 12 Treasuries (Appendix-3.6). During the year, no treasury/administrator of PD Accounts has furnished information regarding refund of the unspent balance to the Consolidated Fund.

3.10 Conclusion and Recommendations

Delay in furnishing Utilisation Certificates

- Utilisation certificates (UCs) of ₹ 29,399.87 crore were outstanding as on March 2016 against the Grant-in-aid (GIA) bills drawn by different departments. Out of this, UCs of three Departments viz. Education Department (416 UCs for ₹ 9,282.33 crore), Panchayati Raj Department (232 UCs for ₹ 7,414.19 crore) and Urban Development Department (555 UCs for ₹ 4,074.32 crore) are mainly pending for submission.

The State Government should ensure timely utilisation of the grants for the intended purpose and submission of UCs there against.

Unadjusted Abstract Contingent bills

- Significant amount of ₹ 12,074.32 crore drawn on Abstract Contingent (AC) bills remained outstanding as of March 2016 due to delay in submission of Detailed Contingent (DC) bills. This include 14,147 bills amounting to ₹ 2,190.02 crore outstanding for more than three years.

The State Government should ensure timely submission of DC bills as per extant rules and provisions.

Operation of omnibus Minor Head “800”

- Receipts and Expenditure ₹ 1,033.82 crore were classified under the omnibus minor head “800-Other Expenditure/Receipts” which reflected lack of transparency in financial reporting.

It is recommended that receipts/expenditure which cannot be classified under the available program minor heads may be booked under the minor head “800-Other Receipts/Expenditure”.

¹ Bihar Bhawan, New Delhi, Dalsinghsarai, Dehri-ono-sona, Dumraon, Hilsa, Lalganj, Mahua, Masaurhi, Mokama, Naugachhia, Pupri, Rajgir, Rajouli, Rossera, Secretariat Treasury (Vikash Bhawan, Patna), Shahpur Patori, Sikaraha, Tekari, Triveniganj

Transfer of Funds to Personal Deposit (PD) Accounts

- An amount of ₹ 4,126.37 crore was lying unspent in Personal Deposit Accounts of different State Government offices up to March 2016. The DDOs of PD Accounts did not refund the unspent balances to the Consolidated Fund.

Treasury/administrator of PD Accounts should ensure timely transferring of the unspent balance to the Consolidated Fund.

Un-adjustment of Temporary advances and Imprest

- Temporary advances and Imprest of ₹ 191.23 crore drawn upto March 2016 by eight Departments/Organisation remained to be adjusted

Government Departments/Organisation should ensure timely recovery/adjustment of Temporary advances and Imprest at the end of the year.

Patna
The



(DHARMENDRA KUMAR)
Accountant General (Audit), Bihar

COUNTERSIGNED

New Delhi
The



(SHASHI KANT SHARMA)
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			94163 sq. km.	
2	Population				
	a.	As per 2001 Census		8.3 crore	
	b.	As per 2011 Census		10.38 crore	
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)		881 person per sq. km.	
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)		1106 person per sq. km.	
4	* Population Below Poverty Line (BPL) (All India Average = 29.50 per cent)			41.30 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		47.00 per cent	
	b.	Literacy (as per 2011 Census) (All India Average 73.00 per cent)		61.80 per cent	
6	Infant mortality (per 1000 live births) (All India Average = 39 per 1000 live births)			42	
7	Life Expectancy at birth (All India Average =67.50 years)			67.20 Years	
8	Gini Coefficient ¹				
	a.	Rural (All India = 0.29)		0.23	
	b.	Urban (All India = 0.38)		0.33	
9	Gross State Domestic Product (GSDP) 2015-16 at current prices (₹ in crore)			413503	
10	Per capita GSDP ² CAGR ³ (2006-07 to 2015-16)			Bihar	
				General Category States	
11	GSDP CAGR (2006-07 to 2015-16)			Bihar	
				General Category States	
12	Population Growth (2006-07 to 2015-16)			Bihar	
				General Category States	
B Financial Data					
Sl. No.	Particulars			Figures (in per cent)	
1	CAGR			2006-07 to 2014-15	
				2014-15 to 2015-16	
				General Category States	Bihar
	a.	of Revenue Receipts		14.74	16.52
	b.	of Own Tax Revenue		15.08	22.72
	c.	of Non-Tax Revenue		10.20	14.94
	d.	of Total Expenditure		16.71	16.90
	e.	of Capital Expenditure		13.21	16.88
	f.	of Revenue Expenditure on Education		17.08	15.18
	g.	of Revenue Expenditure on Health		18.70	16.69
	h.	of Salary and Wages		15.49	11.73
	i.	of Pension		18.59	20.83
				15.00	22.58
				13.28	22.65
				6.00	40.29
				16.42	18.79
				25.80	32.04
				12.17	14.37
				13.44	6.87
				9.95	2.17
				11.79	4.28

(Source: Census of India and Bihar, Economic Survey of 2015-16, Projected total population 2001-26 by Census India, CAGR worked out on the basis of information furnished by the 16 General Category States, Financial data is based on figures in Finance Accounts of Government of Bihar)

¹It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

²GSDP = Gross State Domestic Product.

³CAGR= Compound Annual Growth Rate.

Appendix- 1.2

(Reference: Paragraph 1.1; Page 2)

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

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

Appendices

Statement No. 18	Detailed Statement of Loans and Advances given by the Government: This statement corresponds to the summarised statement 7 in Volume I.
Statement No. 19	Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major/Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
Statement No. 20	Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
Statement No. 22	Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

(Source: Finance Accounts, 2015-16)

Appendix- 1.3 Part A
(Reference: Paragraph 1.1; Page 2)
Fiscal Responsibility and Budget Management (FRBM)
(Bihar Act No. 25 of 2010)

THE BIHAR FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (AMENDMENT) ACT, 2010	
<p>Preamble: To amend the Bihar Fiscal Responsibility and Budget Management Act, 2006 to provide amendment in fiscal targets as recommended by the Thirteenth Finance Commission (ThFC) for application revised roadmap for fiscal consolidation and to make fiscal responsibility and budget management process more transparent and comprehensive.</p> <p>Be it enacted by the Legislature of the State of Bihar in the sixty first year of the republic of India as follows:</p>	
1.	<p>(a) This Act may be called the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010.</p> <p>(b) It shall extend to the whole of the State of Bihar.</p> <p>(c) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.</p>
2.	<p>The following new sub-section (m) after sub-section (1) of section 2 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006).</p> <p>(m) 'Debt' means amount taken by the State Government on credit with interest.</p>
3.	<p>Sub-section (a) of Section 3 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:</p> <p>(a) "for fiscal reform path the State on attaining a zero revenue deficit or revenue surplus in 2007-08 shall have to achieve a fiscal deficit of three <i>per cent</i> of Gross State Domestic Product by 2011-12 and maintain such thereafter."</p>
4.	<p>Section 9 (2) (b) of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:</p> <p>(b) "In the financial year 2010-11 bring the fiscal deficit/Gross State Domestic Product ratio to 3.5 <i>per cent</i> and it shall be three <i>per cent</i> in 2011-12 and maintain such up to year 2014-15."</p>
5.	<p>The following new clause (c) shall be added after clause (b) of sub-section 2 of section 9 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act, 5 2006):</p> <p>(c) "bring Debt as <i>per cent</i> of Gross State Domestic Product in the financial year 2010-11, 2011-12, 2012-13, 2013-2014 and 2014-15 to 48.2, 46.4, 44.6. 43.0 and 41.6 respectively".</p>

Appendix- 1.3 Part B

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by the Fourteenth Finance Commission (FFC) 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 Bihar 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

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (₹ in crore)	247144	282368	317101	373920	413503
Growth rate of GSDP		14.25	12.30	17.92	10.50

(Source: Directorate of Economic and Statistical Department, Government of Bihar)

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
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 Surplus	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 minus all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix- 1.4

(Reference: Paragraph 1.1.1 and 1.6.2; Page 2 and Page 16)

Abstract of Receipts and Disbursements for the year 2015-16

(₹ in crore)

Receipts				Disbursements					
2014-15			2015-16	2014-15		2015-16	Non-Plan	Plan	Total
		Section-A: Revenue							
78417.54	I	Revenue receipts	96123.10	72569.98	I	Revenue expenditure	53965.28	650.66	83615.94
20750.23		Tax revenue	25449.18	26408.18		General Services	27824.35	147.95	27972.30
1557.98		Non-tax revenue	2185.64	31712.71		Social Services	13386.74	22556.30	35943.04
36963.07		State's share of Union Taxes	48922.68	16267.17		Education, Sports, Art and Culture	9016.60	9588.72	18605.32
3271.21		Non-Plan grants	3434.43	3288.20		Health and Family Welfare	2309.65	1170.92	3480.57
14935.68		Grants for State Plan Schemes	13886.33	3639.47		Water Supply, Sanitation, Housing and Urban Development	1161.49	2532.85	3694.34
939.37		Grants for Central and Centrally sponsored Plan Schemes	2244.84	115.38		Information and Broadcasting	105.06	35.84	140.90
				2304.50		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	176.73	3878.91	4055.64
				118.72		Labour and Labour Welfare	97.36	76.69	174.05
				5927.24		Social Welfare and Nutrition	463.52	5275.60	5739.12
				52.03		Others	56.33	(-)3.23	53.10
				14445.05		Economic Services	12749.98	6946.41	19696.39
				3430.80		Agriculture and Allied Activities	858.06	2656.94	3515.00
				4069.53		Rural Development	2874.26	2047.23	4921.49
				0.00		Special areas programmers	0.00	0.00	0.00
				1019.98		Irrigation and Flood Control	1007.04	144.34	1151.38
				3772.95		Energy	6091.41	60.00	6151.41
				561.23		Industry and Minerals	63.09	1137.71	1200.80
				995.60		Transport	1629.21	83.12	1712.33
				0.00		Science, Technology and Environment	0.00	0.00	0.00
				594.96		General Economic Services	226.92	817.07	1043.99
				4.04		Grants-in-aid and Contributions	4.21	0.00	4.21
			96123.10	72569.98		Total	53965.28	29650.66	83615.94
	II	Revenue deficit carried over to Section B		5847.56	II	Revenue Surplus carried over to Section B			12507.16
78417.54		Total	96123.10	78417.54		Total			96123.10
		Section-B Others							
6156.39	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	6337.11		III	Opening overdraft from Reserve Bank of India			

Appendices

Receipts				Disbursements						
2014-15			2015-16		2014-15		2015-16	Non-Plan	Plan	Total
	IV	Miscellaneous Capital receipts			18150.41	IV	Capital Outlay	36.27	23929.75	23966.02
					1748.69		General Services	21.82	3595.21	3617.03
					1673.59		Social Services	11.93	2728.55	2740.48
					263.45		Education, Sports, Art and Culture	0.00	549.82	549.82
					315.77		Health and Family Welfare	0.00	1090.75	1090.75
					902.94		Water Supply, Sanitation, Housing and Urban Development	11.94	811.58	823.52
					(-) 0.08		Information and Broadcasting	0.00	(-)0.05	(-)0.05
					(-) 20.63		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	(-)0.01	18.61	18.60
					30.20		Social welfare and Nutrition	0.00	101.00	101.00
					181.94		Others social services	0.00	156.84	156.84
					14728.13		Economic Services	2.53	17605.98	17608.51
					184.59		Agriculture and Allied Activities	0.00	604.93	604.93
					4647.84		Rural Development	0.00	8012.63	8012.63
					0.00		Special areas programmes	0.00	0.00	0.00
					1423.95		Irrigation and Flood Control	2.80	1681.85	1684.65
					4175.10		Energy	0.00	2793.96	2793.96
					3.01		Industry and Minerals	0.00	29.34	29.34
					4198.05		Transport	(-)0.48	4417.81	4417.33
					95.59		General Economic Services	0.19	65.46	65.65
1493.06	V	Recoveries of Loans and Advances	18.50		368.71	V	Loans and Advances disbursed	469.43	151.80	621.23
		-From Power Projects/Others	3.65		244.16		For Power Projects	99.08	41.70	140.78
		-From Government Servants	14.85		13.48		To Government Servants	23.00	0.00	23.00
		-From Others			111.07		To Others	347.35	110.10	457.45
5847.56	VI	Revenue Surplus brought down	12507.16			VI	Revenue Deficit brought down			
13917.53	VII	Public debt receipts	18383.01		3608.95	VII	Repayment of Public debt			4124.85
		External debt					External debt			
13199.28		Internal debt other than Ways and Means Advances and Overdrafts	17565.04		2975.37		Internal debt other than Ways and Means Advances and Overdrafts			3422.74
		-Net transactions under Ways and Means Advances					Net transactions under Ways and Means Advances			
		-Net transactions under overdraft								

Receipts				Disbursements						
2014-15			2015-16		2014-15		2015-16	Non-Plan	Plan	Total
718.25		-Loans and Advances from Central Government	817.97		633.58		Repayment of Loans and Advances to Central Government			702.11
Nil		Inter State settlement	Nil		Nil		Inter State settlement			
1650.00	VIII	Appropriation to Contingency Fund		4477.41	1650.00	VIII	Appropriation to Contingency Fund			4477.41
	IX	Amount transferred to Contingency Fund				IX	Expenditure from Contingency Fund			
40251.12	X	Public Account receipts		49105.88	39200.48	X	Public Account disbursements			45922.84
1103.76		Small Savings and Provident Funds	1203.48				Small Savings and Provident Funds	1277.06		
1403.62		Reserve Funds	1760.84				Reserve Funds	1670.15		
550.65		Suspense and Miscellaneous	628.29				Suspense and Miscellaneous	1200.10		
12221.55		Remittance	10619.24				Remittance	10613.19		
24971.54		Deposits and Advances	34894.03				Deposits and Advances	31162.34		
	XI	Closing Overdraft from Reserve Bank of India			6337.11	XI	Cash Balance at end			11716.72
							Cash in Treasuries and Local Remittances			
					(-)89.06		Deposits with Reserve Bank		124.56	
					554.37		Departmental Cash Balance including Permanent Advances		558.08	
					5871.80		Cash Balance Investment		11034.08	
69315.66		Total		186952.17	69315.66		Total			186952.17

(Source: Finance Accounts, 2015-16)

Appendix- 1.5
(Reference: Paragraph 1.1.3; Page 4)
Actuals, vis-à-vis, Budget Estimates for 2015-16

(₹ in crore)

Particular	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	103189.06	96123.10	(-7065.96)	(-6.85)
Own Tax Revenue	30875.00	25449.18	(-5425.82)	(-17.57)
Non Tax Revenue	3395.86	2185.64	(-1210.22)	(-35.64)
Share of Union Taxes and Duties	50747.58	48922.68	(-1824.90)	(-3.60)
Grant(-) in(-) aid from GoI	18170.63	19565.60	1394.97	7.68
Revenue Expenditure	91208.11	83615.94	(-7592.17)	(-8.32)
General Services	30258.64	27972.30	(-2286.34)	(-7.56)
Organs of State	1332.86	1234.43	(-98.43)	(-7.38)
Fiscal Services	1002.47	669.27	(-333.20)	(-33.24)
Interest Payments & Servicing of Debt	7712.63	7589.55	(-123.08)	(-1.60)
Administrative services	7231.01	6628.69	(-602.32)	(-8.33)
Pension and Miscellaneous General services	12979.67	11850.36	(-1129.31)	(-8.70)
Social Services	38084.12	35943.04	(-2141.08)	(-5.62)
Education, Sports, Art and Culture	21166.74	18605.32	(-2561.42)	(-12.10)
Health and Family Welfare	3478.08	3480.57	2.49	0.07
Water Supply, Sanitation, Housing and Urban Development	4424.91	3694.34	(-730.57)	(-16.51)
Information and Broadcasting	200.04	140.90	(-59.14)	(-29.56)
Welfare of SC, ST and other BCs	3432.91	4055.64	622.73	18.14
Labour and Labour Welfare	230.37	174.05	(-56.32)	(-24.45)
Social Welfare and Nutrition	5082.72	5739.12	656.40	12.91
Others	68.35	53.10	(-15.25)	(-22.31)
Economic Services	22860.81	19696.40	(-3164.41)	(-13.84)
Agriculture and Allied Services	3997.53	3515.00	(-482.53)	(-12.07)
Rural Development	7779.07	4921.49	(-2857.58)	(-36.73)
Irrigation & Flood Control	1525.43	1151.38	(-374.05)	(-24.52)
Energy	4291.47	6151.41	1859.94	43.34
Industries & Minerals	983.16	1200.80	217.64	22.14
Transport	2043.66	1712.33	(-331.33)	(-16.21)
General Economic Services	2240.49	1043.99	(-1196.50)	(-53.40)
Grant(-) in(-) aid and Contributions	4.54	4.21	(-0.33)	(-7.27)
Capital Expenditure	29477.21	23966.02	(-5511.19)	(-18.70)
General Services	4115.05	3617.03	(-498.02)	(-12.10)
Social Services	4044.37	2740.48	(-1303.89)	(-32.24)
Education, Sports, Art and Culture	1292.26	549.82	(-742.44)	(-57.45)
Health and Family Welfare	1470.66	1090.75	(-379.91)	(-25.83)
Water Supply, Sanitation, Housing and Urban Development	1118.68	823.52	(-295.16)	(-26.38)
Information and Broadcasting	0.00	(-0.05)	(-0.05)	
Welfare of SC, ST and other BCs	26.51	18.60	(-7.91)	(-29.84)
Social Welfare and Nutrition	136.26	101.00	(-35.26)	(-25.88)
Other	0.00	156.84	156.84	
Economic Services	16693.57	17608.51	914.94	5.48
Agriculture and Allied Services	564.67	604.93	40.26	7.13
Rural Development	5933.80	8012.63	2078.83	35.03
Irrigation & Flood Control	1647.41	1684.65	37.24	2.26
Energy	3575.43	2793.96	(-781.47)	(-21.86)
Industries & Minerals	29.95	29.34	(-0.61)	(-2.04)
Transport	4877.80	4417.33	(-460.47)	(-9.44)
General Economic Services	64.51	65.65	1.14	1.77
Revenue Surplus (+)/ deficits (-)	11980.95	12507.16	526.21	4.39
Fiscal Deficits (-)	13584.46	12061.59	1522.87	11.21
Primary surplus (+)/ deficits (-)	(-6363.69)	(-4963)	1400.69	22.01

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2015-16)

Appendix- 1.6

(Reference: Paragraph 1.2.2; Page 8)

Funds directly transferred to State Implementing Agencies

(₹ in crore)

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Academic Institutions and Non- Governmental Voluntary Organisations	Vaishali Jan Jagran Samiti {Registered Societies (NGOs)}	0.01	0.00
Access to Knowledge for Technology Development and Dissemination (A2K+)	Institute of Entrepreneurship Development, Bihar {Registered Societies (NGOs)}	0.03	0.00
Alliance and Research and Development Mission	Central University of South Bihar (Statutory Bodies)	0.02	0.02
	Anugrah Narayan College, Patna (Statutory Bodies)	0.00	0.12
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.56
	Rajendra Memorial Research Institute of Medical Sciences (Central Government)	0.00	0.04
	Lalit Narayan Mithila University (State Government Institutions)	0.00	0.07
	Bihar Madhyamik Shiksha Parishad, INSPIRE (State Government Institution)	0.00	0.04
	Patna University (Statutory Bodies)	0.00	0.04
	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.00	0.04
	Rajendra Agricultural University, Pusa Bihar (Statutory Bodies)	0.00	0.07
	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.04
Archives and Archival Libraries	Khuda Baksh Oriental Public Library, Patna (Government Autonomous Bodies)	0.38	0.00
Assistance to Institutes of Hotel Management, Food Craft Institutes etc.	Institute of Hotel Management Catering & Nutrition, Hajipur (Government Autonomous Bodies)	0.28	0.00
Assistance to Voluntary Organisation for Providing Social Defence Services	Alp Sankhyak Avam Harijan Samaj Kalyan Kendra {Registered Societies (NGOs)}	0.12	0.12
	Ekta Gram Seva Sansthan {Registered Societies (NGOs)}	0.09	0.09
	Jagran {Registered Societies (NGOs)}	0.12	0.00
	Sister Nivedita Memorial Trust {Registered Societies (NGOs)}	0.08	0.08
	Kedar Pandey Samaj Kalyan Sangh {Registered Societies (NGOs)}	0.09	0.05
	Gram Utthan Kendra {Registered Societies (NGOs)}	0.08	0.04
	Environmental Consultancy Vikas Centre {Registered Societies (NGOs)}	0.05	0.09
Assistance to Voluntary Organisation for Providing Social Defence Services	Bihar Vikash Parishad {Registered Societies (NGOs)}	0.04	0.05
	Aniket Seva (Registered Societies)	0.00	0.11
	Shree Narayan Samaj Kalyan Kendra(Bihar) {Registered Societies (NGOs)}	0.00	0.14

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Assistance to Voluntary Organisations for Programmes related to AGED	Sister Nivedita Memorial Trust {Registered Societies (NGOs)}	0.03	0.03 0.01
	Ekta Gram Seva Sansthan {Registered Societies (NGOs)}	0.02	
Atmospheric Observation system Network	Bihar Agricultural University (Statutory Bodies)	0.16	0.00
	Rajendra Agricultural University (Statutory Bodies)	0.04	0.00
Awareness Generation and Publicity	Vivek Bicklang Sah-jan Utthan Sansthan {Registered Societies (NGOs)}	0.04	0.00
Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.01	0.00
Bioinformatics	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.16	0.17
	National Research Center for Litchi (Central Government)	0.00	0.03
Biotechnology for Societal Development	Khadagdhari Gramin Vikash Sansthan {Registered Societies (NGOs)}	0.21	0.10
	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.05	0.00
	Rajendra Agricultural University (Statutory Bodies)	0.09	0.00
Buddhist and Tibetan Studies	Nav Nalanda Mahavihara (Government Autonomous Bodies)	17.61	0.00
Capacity Building for Service Providers	Institute of Hotel Management Catering & Nutrition, Hajipur (Government Autonomous Bodies)	0.79	0.48
Commission for Scientific and Tech Terminology	Bihar Hindi Granth Academy (Government Autonomous Bodies)	0.13	0.25
Comprehensive Scheme for Combating Trafficking	Indian Institute of Rural Reconstruction and Social Change {Registered Societies (NGOs)}	0.07	0.00
Deen Dayal Disabled Rehabilitation Scheme SJE	Gyan Sarovar {Registered Societies (NGOs)}	0.19	0.26
	Baba Garib Nath Viklang Sahjan Sewa Sansthan {Registered Societies (NGOs)}	0.15	0.08
	Baba Baidyanath Mook Badhir Vidyalaya {Registered Societies (NGOs)}	0.13	0.00
	Bihar Viklang Kalyan Parishad {Registered Societies (NGOs)}	0.07	0.01
Deen Dayal Disabled Rehabilitation Scheme SJE	Shubham Agency {Registered Societies (NGOs)}	0.00	0.19
	Asha Society for Handicapped Children (Registered Society (NGOS))	0.00	0.05
	Indian Red Cross Society, Muzaffarpur {Registered Societies (NGOs)}	0.00	0.01
Design & Technical Upgradation Scheme	Bharat Bunkar Sewa Samiti {Registered Societies (NGOs)}	0.05	0.00
	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.05	0.02
	Tapeshwar Rai Gramodyog Vikas Sansthan {Registered Societies (NGOs)}	0.05	0.00
	Desh Bandhu Jan Kalyan Evam Seva Vikash Parishad, Vaishali {Registered Societies (NGOs)}	0.00	0.03

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
DISHA Programme for Women in Science	Braj Mohan Das College (Government Autonomous Bodies)	0.06	0.00
	Patna University (Statutory Bodies)	0.18	0.08
	Anugrah Naryan College (State Government Institutions)	0.01	0.00
	Magadh Mahila College (State Government Institutions)	0.06	0.00
	DST Project Under Women Scientist Scheme (GovernmentAutonomous Bodies)	0.00	0.04
	Thakur Prasad Singh (TPS) College,Chiranyantand,Patna Bihar (State Government Institutions)	0.00	0.14
	Snehi lokotthan Sansthan(Registered Societies)	0.00	0.10
Environmental Information Education and Awareness	Bihar State Pollution Control Board (Government Autonomous Bodies)	0.06	0.00
	Rural Youth Coordination Center Societies (NGOS)	0.00	1.14
Free Coaching and Allied Scheme for Minorities MA CS	Millat Welfare Trust (Nalanda Civil Services Academy) (Trusts)	0.08	0.00
Grant for Construction of Boys and Girls Hostel for SC CS	Seemanchal Technical & Educational Development Institution {Registered Societies (NGOs)}	0.81	0.00
Higher Education Statistics and Public Information System (HESPIS)	State Nodal Officer, AISHE (State Government Institutions)	0.11	0.00
Human Resources Development Biotechnology	Tilka Manjhi Bhagalpur University (Statutory Bodies)	0.00	0.16
	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.07	0.00
	Rajendra Agricultural University Pusa Bihar (Statutory Bodies)	0.00	0.14
Human Resources Development Handicrafts	Manas Gramin Utthan Samiti {Registered Societies (NGOs)}	0.01	0.00
	Bharat Bunkar Sewa Samiti {Registered Societies (NGOs)}	0.02	0.00
	Tapeshwar Rai Gramodyog Vikas Sansthan {Registered Societies (NGOs)}	0.06	0.00
	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.08	0.00
	Desh Bandhu Jan Kalyan Evam Seva Vikash Parishad,Vaishali{Registered Societies (NGOs)}	0.00	0.05
Infrastructure Development & Capacity Building	Udyog Mitra (Government Autonomous Bodies)	0.21	0.25
Integrated Scheme on Agricultural Census and Statistics	Agro Economic Research Centre, Tilka Manjhi Bhagalpur University (Government Autonomous Bodies)	0.30	0.50
	Rajendra Agricultural University (Statutory Bodies)	0.50	2.41
International Cooperation Science & Technology	child Concern {Registered Societies (NGOs)}	0.17	0.17
Marketing Support and Services & Export Promotion Scheme	SHILPIKA {Registered Societies (NGOs)}	0.02	0.00
	Samaj Vikas Sangathan {Registered Societies (NGOs)}	0.03	0.00
	Kasturba Mahila Vikah Kalyan Samiti {Registered Societies (NGOs)}	0.05	0.00

Appendices

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
MPs Local Area Development Scheme MPLADS	District Planning Officer (Local Bodies)	246.50	217.50
National Child Labour Project including Grants in Aid to Voluntary Agencies	National Child Labour Project Society (Government Autonomous Bodies)	10.72	3.85
National Food Security Mission	Directorate of Rice Development(Central government)	0.00	0.03
National Handloom Development Programme CS	Bihar State Sheep & Wool Weavers Cooperative Union Ltd. (Government Autonomous Bodies)	0.13	0.60
	Bihar State Handloom Weavers Cooperative Union Ltd. (Government Autonomous Bodies)	0.06	0.00
National Horticulture Mission (Restructured)	Bihar Horticulture Development Society (Government Autonomous Bodies)	0.05	0.00
National Medicinal Plants Board	Ambapali Hastkarga Evam Hastshilp Vikas Swavlambi Sahyog Samiti Ltd. {Registered Societies (NGOs)}	0.03	0.07
National Rural Livelihood Mission CS	Bihar Rural Livelihoods Promotion Society (Government Autonomous Bodies)	0.67	13.23
National Health Mission CS Component	Population Research Centre (Government Autonomous Bodies)	1.85	0.85
National Institute of Pharmaceuticals Education and Research ,Hajipur	National Institute of Pharmaceuticals Education & Research (Government Autonomous Bodies)	4.00	2.90
	Director NIPER Hajipur (Government Autonomo Bodies)	0.00	3.10
Off Grids DRPS	Siddhi Refoils & Industgries Pvt. Ltd. (Private Sector Companies)	0.40	0.00
	Bihar Renewable Energy Development Agency (State Government PSUs)	6.15	0.03
Pradhan Mantri Swasthya Suraksha Yojana	All India Institute of Medical Sciences (Government Autonomous Bodies)	82.00	0.00
Promotion of Sports among Disabled	Umang Bal Vikas {Registered Societies (NGOs)}	0.03	0.00
	Bihar Disabled Sports Academy {Registered Societies (NGOs)}	0.03	0.00
	Child Concern {Registered Societies (NGOs)}	0.03	0.00
	Viklang Samman Sansthan {Registered Societies (NGOs)}	0.03	0.00
Promotion of Electronics IT Hardware MFG DIT	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.34	0.00
Propogation of RTI Act- Improving Transparency & Accountability in Government Public Libraries	Bihar Institute of Public Administration and Rural Development (State Government Institutions)	0.09	0.00
	Khuda Baksh Oriental Public Library, Patna (Government Autonomous Bodies)	1.89	0.00
Quality of Technology support Institutions and Programme	Aakash Deep Pipes & Fittings Private Ltd. (Private Sector Companies)	0.01	0.00
	Shiva Polytubes Pvt. Ltd. (Private Sector Companies)	0.01	0.00
	M/s Krishna Industries (Individuals)	0.01	0.00
	M/S Artisans Galary (Individual)	0.00	0.01
Renewable Energy for Rural Applications for All Villages	Bihar Renewable Energy Development Agency (State Government PSUs)	0.18	0.11

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Research & Development (Handicrafts)	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.02	0.05
Research & Development Department of Biotechnology	Bihar Agricultural University (Statutory Bodies)	0.28	0.03
	Patna University (Statutory Bodies)	0.05	0.05
	ICAR Research Complex for Eastern Region (Central Government)	0.03	0.00
	Balaji Utthan Sansthan {Registered Societies (NGOs)}	0.09	0.00
Scheme for Human Resources and Skill Development FPI	Krishi Vigyan Kendra (Central Government)	0.02	0.00
	Registered Societies (NGOs)	0.02	0.00
Scheme for Leadership Development of Minority Women CS	Registered Societies (NGOs)	0.64	0.06
	PS Sewa Samiti(Local Bodies)	0.00	0.01
	Vivekanand Paryavaran Evam Arogya Mission (VPAM) {Registered Societies (NGOs)}	0.00	0.09
	Satyabhama Dantbya Chikitsa Kendra {Registered Societies (NGOs)}	0.00	0.08
	Chankya foundation {Registered Societies (NGOs)}	0.00	0.08
	Sri Narayan Babuni Foundation (SNB Foundation) {Registered Societies (NGOs)}	0.00	0.07
	Lichchhavi Agency {Registered Societies (NGOs)}	0.00	0.03
	Karuna Agency {Registered Societies (NGOs)}	0.00	0.08
	Dumrejani vikas Samiti {Registered Societies (NGOs)}	0.00	0.03
	Bhagwan Budh Vikas Seva Samiti {Registered Societies (NGOs)}	0.00	0.05
	Nav Chetna Vikas Kendra {Registered Societies (NGOs)}	0.00	0.05
	Vishal Jan Utthan Kendra {Registered Societies (NGOs)}	0.00	0.05
	Adivashi Vikas Samiti {Registered Societies (NGOs)}	0.00	0.03
	Lichhwi Agency {Registered Societies (NGOs)}	0.00	0.03
	Bharat Natya Kala Kendra {Registered Societies (NGOs)}	0.00	0.08
	Scheme for Technology Upgradation / Establishment / Modernisation of Food Processing	Private Sector Companies	0.64
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Ramakrishna Mission Sevashrama {Registered Societies (NGOs)}	0.75	0.00
	Nirman Kala Manch {Registered Societies (NGOs)}	0.00	0.29
	Individuals	0.00	0.88
	Divine Social Development Organization {Registered Societies (NGOs)}	0.00	0.08
	Individuals	0.00	0.01
	TYAG Agency {Registered Societies (NGOs)}	0.00	0.07

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Bhartiyam Agency {Registered Societies (NGOs)}	0.00	0.08
	Aakash Ganga Rang Choupal Association {Registered Societies (NGOs)}	0.00	0.02
	Bitiya Rani Agency {Registered Societies (NGOs)}	0.00	0.04
	Divine Social Development Organization {Registered Societies (NGOs)}	0.00	0.02
	Prangan Agency {Registered Societies (NGOs)}	0.00	0.09
	Bihar Art Theatre {Registered Societies (NGOs)}	0.00	0.05
	Sootradhar Agency {Registered Societies (NGOs)}	0.00	0.08
	Individuals	0.00	0.01
	Nava Nalanda Mahavihara Agency (Government Autonomous Bodies)	0.00	12.54
	The Fact Art and cultural Society (Registered Societies(NGOS))	0.00	0.15
	Ashirwad Rangmandal {Registered Societies (NGOs)}	0.00	0.37
	Bhojपुरी Kala Vikas Parishad {Registered Societies (NGOs)}	0.00	0.00
	Shiva Smriti Munch {Registered Societies (NGOs)}	0.00	0.00
	Prangan Agency {Registered Societies (NGOs)}	0.00	0.08
	RAAGA Agency(Registered Societies(NGO))	0.00	0.09
	Natraj Kala Mandir(Registered Societies(NGO))	0.00	0.03
	Sanskrit Vikas Kendra {Registered Societies (NGOs)}	0.00	0.07
	Prayas Patna {Registered Societies (NGOs)}	0.00	0.06
	Surangama Kala Kendra {Registered Societies (NGOs)}	0.00	0.11
	Navras School Of Performing Art Agency {Registered Societies (NGOs)}	0.00	0.00
	Lichchhavi Art Agency {Registered Societies (NGOs)}	0.00	0.01
	Magadh Vikas Lok {Registered Societies (NGOs)}	0.00	0.01
	SHOURYA Agency {Registered Societies(NGO)}	0.00	0.14
	BATOHI Agency {Registered Societies (NGOs)}	0.00	0.03
Ahuti Natya Academy {Registered Societies (NGOs)}	0.00	0.17	
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Prerna(Janwadi Saanskritik Morcha) {Registered Societies (NGOs)}	0.00	0.06
	Jagruti Natya Kala Kendra {Registered Societies (NGOs)}	0.00	0.08
	Mata Agency {Registered Societies (NGOs)}	0.00	0.13
	Draupadisevasharm {Registered Societies (NGOs)}	0.00	0.00
	Bihar School of Music&Drama {Registered Societies (NGOs)}	0.00	0.01

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes)	Ojhau Sevashram {Registered Societies (NGOs)}	0.00	0.00
	Bodhisatva Society {Registered Societies (NGOs)}	0.00	0.02
	Sahyog Social and Welfare Society {Registered Societies (NGOs)}	0.00	0.04
	Shakuntala Seva Sadan {Registered Societies (NGOs)}	0.00	0.06
	Modern Theatre Foundation {Registered Societies (NGOs)}	0.00	0.01
	Canvas {Registered Societies (NGOs)}	0.00	0.01
	Jansrishti {Registered Societies (NGOs)}	0.00	0.02
	Muzaffarpur Janhit Pratisthan {Registered Societies (NGOs)}	0.00	0.00
	Prastuti {Registered Societies (NGOs)}	0.00	0.02
	Surangan {Registered Societies (NGOs)}	0.00	0.01
	Rangrishti The Rising Art {Registered Societies (NGOs)}	0.00	0.01
	Madhyam Foundation {Registered Societies (NGOs)}	0.00	0.01
	Disabled Sports and Welfare Academy- {Registered Societies (NGOs)}	0.00	0.02
Scheme Arising out of the Implementation of the person with Disabilities SJE (Equal	Indian Red Cross Society {Registered Societies (NGOs)}	0.06	0.00
	Composite Regional Centre (CRC) (Government Autonomous Bodies)	4.72	1.17
Science and Technology Programme for Socio Economic Development	State Government Institutions	0.04	0.00
	Institute of Environment & Eco Development {Registered Societies (NGOs)}	0.40	0.03
	Mahavir Cancer Sansthan (Trusts)	0.00	0.00
Skill Development Initiatives CS	Vivekanand Paryavaran Evam Arogya Mission (VPAM) {Registered Societies (NGOs)}	0.42	0.81
State Science and Technology Programme	Bihar Council on Science and Technology (Government Autonomous Bodies)	0.32	0.52
Support to Indian Institute of Technology, Patna (IITs)	Indian Institute of Technology, Patna (Government Autonomous Bodies)	206.97	100.31
Support to National Institute of Technology (NITs) including Ghani Khan Institute	National Institute of Technology, Patna (Government Autonomous Bodies)	46.00	66.00
Support to NGOs/Institutions/SRCs for Adult Education and Skill Development	State Resource Centre Deepayatan {Registered Societies (NGOs)}	0.50	1.02
	ADRI State Resource Centre {Registered Societies (NGOs)}	0.42	0.65
	Jan Shikshan Sansthan {Registered Societies (NGOs)}	2.40	3.27
Synergy Projects CTS (O/O Pr. Scientific Advisor)	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.07	0.08
Tech Education Quality Improvement Programme (Existing and New Phase)	National Institute of Technology, Patna (Government Autonomous Bodies)	5.00	2.00

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Technology Development Programme	Statutory Bodies	0.02	0.00
Top Class Education Scheme for SC	National Institute of Technology, Patna (Government Autonomous Bodies)	0.14	0.26
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.11	0.00
	Institute of Hotel Management Catering & Nutrition, Hajipur (Government Autonomous Bodies)	0.05	0.03
	National Institute of Fashion Technology, Patna (Statutory Bodies)	0.00	0.04
	Chanakya National Law University (State Government Institution)	0.00	0.04
Umbrella Scheme for Education of ST Students	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.04	0.00
	National Institute of Technology, Patna (Government Autonomous Bodies)	0.11	0.00
Youth Hostel	Individuals	0.01	0.02
Zonal Culture Centre	Registered Societies (NGOs)	1.60	0.00
	Individuals	0.19	0.00
Digital India Programme	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	5.67
BioTechnology Research and Development	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.00	0.32
Establishment of AIIMS Type Super Speciality Hospitals-cum-Teaching Institutions	All India Institute of Medical Sciences (Government Autonomous Bodies)	0.00	199.00
National Plan for Diary Development	Bihar State Milk Co-operative Federation Ltd. (Government Autonomous Bodies)	0.00	14.58
Off Grid/Distributed and Decentralised Renewable Power	Siddhashram Rice Mills Cluster Pvt. Ltd (Private Sector Companies)	0.00	0.60
Science and Technology Programme for Socio Economic Development	Shramabharati Khadigram (Register Societies(NGOs))	0.00	0.07
Assistance to disabled Persons for Purchase/Fitting	Composite Regional Centre (CRC) (Government Autonomous Bodies)	0.00	0.46
Digital India Programme	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	9.25
Indigenous Breeds	Bihar State Milk Co-operative Federation Ltd. (Government Autonomous Bodies)	0.00	3.50
National Mission on Food Processig (Sampda)CS	Naturals Dairy (P) Limited (Private Sector Companies)	0.00	0.25
	Sona Biscuits LTD(Private Sector Companies)	0.00	0.25
Atmosphere & Climate Research-Modelling Observing Systems and Services (ACROSS)	Bihar Agricultural University, Sabour Bhagalpur (Statutory Bodies)	0.00	0.17
	Rajendra Agricultural University,Pusa ,Bihar(Statutory Bodies)	0.00	0.03
Grants-in-Aid to Research/Academic Institution	Vaishali Jan Jagran Samiti {Registered Societies (NGOs)}	0.00	0.03
International Cooperation S&T	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.04
National Mission on Agriculture Extension and Technology CS.	Bihar Rajya Beej Nigam Limited(State Government PSU)	0.00	0.23

Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
International Cooperation S&T	Bihar Agricultural University, Sabour Bhagalpur (Statutory Bodies)	0.00	0.02
National Ganga Plan	Bihar State Water and Sanitation Mission, Patna (Government Autonomous Bodies)	0.00	79.02
Science and Technology Programme for Socio Economic Development	Science for Society Bihar {Registered Societies (NGOs)}	0.00	0.17
	Science for Socio Economic Development {Registered Societies (NGOs)}	0.00	0.05
	Rights Colletive	0.00	0.04
Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Adarsh Mahila Mandal,Bihar Agency {Registered Societies (NGOs)}	0.00	0.01
	Gramin Sansadhan Vikas Parisad {Registered Societies (NGOs)}	0.00	0.01
Marketing Support and Services	Orhul Smriti Sansthan {Registered Societies (NGOs)}	0.00	0.02
Off Grid/Distributed and Decentralised Renewable Power	Bihar Renewable Energy Development Agency (State Government PSUs)	0.00	15.42
Step Support to Training and Employment Programme for Women	Animal & Human Development Social Welfare Society {Registered Societies (NGOs)}	0.00	0.06
	Asha Vikas Pariyojana {Registered Societies (NGOs)}	0.00	0.06
	Democratic People's Organisation {Registered Societies (NGOs)}	0.00	0.06
	Haji Hakim Mahmmud Educational and Welfare Trust {Registered Societies (NGOs)}	0.00	0.12
	Tirhut Lok Seva Sansthan {Registered Societies (NGOs)}	0.00	0.08
	Maa Gayatri Arogya Sansthan Begusarai {Registered Societies (NGOs)}	0.00	0.15
	Jeevan Jyoti Sansthan(Registered Societies (NGOS))	0.00	0.13
	Ambedkar Anusuchit jati Mahila Vikas Swawlambi kalyan Samiti {Registered Societies (NGOs)}	0.00	0.06
Climate Change Action Plan	Bihar Van evam Vanyaprani Sansadhan Kosh (GovernmentAutonomous Bodies)	0.00	0.06
International Cooperation Scheme	Bihar Industries Association	0.00	0.05
Powerlooms	Powerloom Service Bhagalpur (Central Government)	0.00	0.01
Powerlooms-Scheme for Upgradation of Plain Powerlooms	Individuals	0.00	0.00
Setting up of Nation Wide Network of Laboratories for Managing Epidemics	Principal, Patna Medical College Patna (State Government Institution)	0.00	0.67
Support to States	Bihar Renewable Energy Development Agency (State Government PSUs)	0.00	0.03
Village Entrepreneurship "Start-Up"Programme	Bihar Rural Livelihoods Promotion Society (Government Autonomous Bodies)	0.00	1.80
Training for all Support for Training Activities and capacity Building for Project Appraisal	Bihar Institute of Public Administration and Rural Development, Patna (State Government Institutions)	0.00	0.01

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Government of India (GoI) Scheme	Implementing Agency	2014-15	2015-16
Marketing Support and Services	Ambpali Handloom and Handicrafts Multi State Co-op Society {Registered Societies (NGOs)}	0.00	0.02
Marketing Development Assistance (MDA) Programme	Dina Iron & Steel Ltd.(Private Sector Companies)	0.00	0.00
	M/s Creative Packaging Industries (Private Sector Companies)	0.00	0.00
	Neel Kamal Steels Pvt.Ltd. (Private Sector Companies)	0.00	0.00
	Amrapali Foods Limited (Private Sector Companies)	0.00	0.00
	Dadiji Steels Ltd. (Private Sector Companies)	0.00	0.00
	M/s HI Tech Plastics (Private Sector Companies)	0.00	0.00
	Usha Welds Ltd. (Private Sector Companies)	0.00	0.00
	Balmukund concast Ltd. (Private Sector Companies)	0.00	0.00
	Shiva Polytubes Pvt. Ltd. (Private Sector Companies)	0.00	0.00
	M/S Vatayan Media & Publications Pvt.Ltd. (Private Sector Companies)	0.00	0.00
	M/S Ashirvad Enterprises Pvt.Ltd. (Private Sector Companies)	0.00	0.00
	Lawrence Enterprises (Individuals)	0.00	0.00
	Naturals Dairy (P) Limited (Private Sector Companies)	0.00	0.00
	Shri Shri Shambhunath Food Products (Private Sector Companies)	0.01	0.00
	Bijay Rollar Flour Mills Pvt. Ltd. (Private Sector Companies)	0.01	0.00
	Renovision Exports Pvt. Limited (Private Sector Companies)	0.00	0.00
	M/s Nice India Perfumery(Private Sector Companies)	0.00	0.00
	Individuals	0.00	0.04
	Krrish Mills Private Limited (Private Sector Companies)	0.00	0.00
National Fellowship and Scholarship for higher education of ST children	National Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.05
	Indian Institute of Technology, Patna (Government Autonomous Bodies)	0.00	0.08
National Heritage cites Program	Heritage city fund GMC, Gaya (Local Bodies)	0.00	1.17
North Eastern Council	Punarjeevan Bihar Agency {Registered Societies (NGOs)}	0.00	0.25
Restructed Scheme of Overseas Promotion and Publicity including Market Development	Hans Holidays Private Limited (Private Sector Companies)	0.00	0.01
Socio- Economic Caste Census (SECC)	Bihar Rural Development Society (Government Autonomous Bodies)	0.00	12.86
Shyama Prasad Mukherjee Rurban Mission	Bihar Rural Development Society (Government Autonomous Bodies)	0.00	1.40
Total		651.74	792.71

(Source: Finance Accounts, 2015-16)

Appendix- 1.7
(Reference: Paragraph 1.3 and 1.3.1.1; Pages 8 and 11)
Time series data on the State Government finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A Receipts					
1. Revenue Receipts	51320	59567	68919	78417	96123
(i) Tax Revenue	12612 (25)	16253(27)	19961 (29)	20750 (26)	25449(26)
Taxes on Sales, Trade, etc	7476 (59)	8671(53)	8453(42)	8607 (41)	10603(42)
State Excise	1981 (16)	2430 (15)	3168 (16)	3217 (16)	3142(12)
Taxes on Vehicles	569 (4)	673 (4)	837 (4)	964 (5)	1081(4)
Stamps and Registration fees	1480 (12)	2173 (14)	2712 (14)	2699 (13)	3409(13)
Land Revenue	168 (1)	205 (1)	202 (1)	277 (1)	695(3)
Taxes on Goods and Passengers	828 (7)	1932 (12)	4349 (22)	4451 (21)	6087(24)
Other Taxes	110 (1)	169 (1)	240 (1)	535 (3)	432(2)
(ii) Non-Tax Revenue	890 (2)	1135 (2)	1545 (2)	1558 (2)	2186(2)
(iii) State's share of Union taxes and duties	27935 (54)	31901(54)	34829(51)	36963 (47)	48923(51)
(iv) Grants in aid from Government of India	9883 (19)	10278(17)	12584(18)	19146 (24)	19565(21)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	23	25	15	1493	19
4. Total Revenue and Non-debt capital receipts (1+2+3)	51343	59592	68934	79910	96142
5. Public Debt Receipts	6628	9554	9907	13917	18383
13199 Internal Debt (excluding Ways and Means Advances and Overdrafts)	5801	9046	9357	13199	17565
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	827	508	550	718	818
6. Inter- State settlement	75	-	-	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	58046	69146	78841	93827	114525
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	22303	27066	33458	40251	49106
10. Total Receipts of the State (7+8+9)	80349	96212	112299	134078	163631
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	46499	54466	62477	72570	83616
Plan	12487 (27)	16892 (31)	19096 (31)	25511 (35)	29651(35)
Non-Plan	34012 (73)	37574 (69)	43381 (69)	47059 (65)	53965(65)
General Services (including interest payments)	17729 (38)	18645 (34)	22018 (35)	26408 (36)	27972(33)
Social Services	18729 (40)	23107 (43)	26395 (42)	31713 (44)	35943(43)
Economic Services	10038 (22)	12710 (23)	14060 (23)	14445 (20)	19697(24)
Grants-in-aid and contributions	3	4	4	4	4
12. Capital Expenditure	8852	9585	14001	18150	23966
Plan	8812 (99)	9492 (99)	13904 (99)	18092 (99)	23930(99)
Non-Plan	40 (1)	93(1)	97(1)	58 (1)	36(1)
General Services	608 (7)	717(7)	1333(10)	1748 (10)	3617(15)
Social Services	807 (9)	1331(14)	1858(13)	1674 (9)	2740(11)
Economic Services	7437 (84)	7537(79)	10810(77)	14728 (81)	17609(74)
13. Disbursement of Loans and Advances	1906	2086	807	369	621
14. Total (11+12+13)	57257	66137	77285	91089	108203
15. Repayments of Public Debt	2922	3070	3120	3609	4125
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2457	2585	2559	2975	3423
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loan and Advances from Government of India	465	485	561	634	702

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	2011-12	2012-13	2013-14	2014-15	2015-16
16. Appropriation to Contingency Fund	-	-	-	-	
17. Inter State settlement	2	-	-	-	
18. Total disbursement out of Consolidated Fund (14+15+16+17)	60181	69207	80405	94698	112328
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	21393	24799	29453	39200	45923
21. Total disbursement by the State (18+19+20)	81574	94006	109858	133898	158251
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	4821	5101	6442	5847	12507
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 5914	(-) 6545	(-) 8351	(-)11179	(-)12061
24. Primary Deficit/ Primary Surplus (23+25)	(-)1610	(-)2117	(-) 2892	-5050	(-)4963
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	4304	4428	5459	6129	7098
26. Financial Assistance to local bodies etc.	14444	17454	18935	22359	26426
27. Gross State Domestic Product (GSDP)[@]	247144	282368	317101	373920	413503
28. Outstanding Fiscal liabilities (year end)	67812	76503	86939	99056	116578
29. Outstanding guarantees (year end)	1092	1089	1090	2001	4721
30. Maximum amount guaranteed (year end)	2049	2046	2587	5315	9397
31. Number of incomplete projects	380	298	227	211	144
32. Capital blocked in incomplete projects	1579	1488	1274	1301	1728
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	0.051	0.058	0.063	0.055	0.062
Own Non-Tax Revenue/GSDP	0.004	0.004	0.005	0.004	0.005
Central Transfers/GSDP	0.113	0.113	0.110	0.099	0.118
II Expenditure Management					
Total Expenditure/GSDP	0.232	0.234	0.244	0.244	0.262
Total Expenditure/Revenue Receipts	1.116	1.110	1.121	1.162	1.126
Revenue Expenditure/ Total Expenditure	0.812	0.824	0.808	0.797	0.773
Expenditure on Social Services/ Total Expenditure	0.341	0.370	0.366	0.309	0.332
Expenditure on Economic Services/ Total Expenditure	0.338	0.306	0.322	0.320	0.182
Capital Expenditure/Total Expenditure	0.155	0.145	0.181	0.199	0.221
Capital Expenditure on Social and Economic Services/Total Expenditure	0.144	0.134	0.164	0.180	0.188
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.020	0.018	0.020	0.016	0.030
Fiscal deficit/GSDP	(-) 0.024	(-) 0.023	(-) 0.026	(-) 0.030	(-) 0.029
Primary Deficit (surplus) /GSDP	(-) 0.007	(-) 0.007	(-) 0.009	(-) 0.014	(-) 0.012
Revenue Deficit/Fiscal Deficit	(-) 0.815	(-) 0.779	(-) 0.771	(-) 0.523	(-) 1.037
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.274	0.271	0.274	0.265	0.282
Fiscal Liabilities/RR	1.321	1.284	1.261	1.263	1.213
Fiscal Liabilities/States own resources	5.022	4.400	4.043	4.440	4.218

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

@ GSDP figures of the Government.

(Source: Finance Accounts, 2015-16)

Appendix- 1.8
(Reference: Paragraphs 1.9.1; Page 24)
Summarised financial position of the Government of Bihar as on 31 March 2016

(₹ in crore)

As on 31/03/2015	LIABILITIES		As on 31/03/2016
65848.02	Internal Debt		79990.32
	Market Loans bearing interest	48183.98	
	Market Loans not bearing interest	0.21	
	Loans from Life Insurance Corporation of India	21.55	
	Loans from other Institutions	31784.58	
8722.45	Loans and Advances from Central Government		8838.31
	Pre 1984-85 Loans	3.91	
	Non-Plan Loans	52.74	
	Loans for State Plan Schemes	8737.16	
	Loans for Central Plan Schemes	1.01	
	Loans for Centrally Sponsored Plan Schemes	0.53	
	Ways and Means Advances for Plan Schemes	42.96	
350.00	Contingency Fund		350.00
8865.08	Small Savings, Provident Funds, etc.		8791.50
13784.38	Deposits		17522.74
4178.89	Reserve Funds		4269.58
74.01	Inter State settlement		74.01
33634.91	Surplus on Government Account		46142.07
	(i) Less Revenue Surplus of the current year	12507.16	
	(ii) Accumulated Surplus at the beginning of the year	33634.91	
135457.74			165978.53
	ASSETS		
104035.80	Gross Capital Outlay on Fixed Assets		128001.82
	Investments in shares of Companies, Corporations, etc.	9940.24	
	Other Capital Outlay	118061.58	
20255.00	Loans and Advances		20857.73
	Loans for Power Projects	15445.86	
	Other Development Loans	5332.57	
	Loans to Government servants and Miscellaneous loans	79.30	
1192.65	Remittances		1186.60
144.02	Advances		150.69
3493.16	Suspense and Miscellaneous Balances		4064.97
6337.11	Cash		11716.72
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank	124.56	
	Departmental Cash Balance	215.71	
	Permanent Advances	342.37	
	Cash Balance Investments including earmarked funds	11034.08	
135457.74			165978.53

(Source: Finance Accounts, 2015-16)

Appendix- 2.1

(Reference: Paragraph 2.3.1; Page 37)

Excess over provisions of previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	No. of Grants/ Appropriation	No. and Name of the Grants/ Department	Amount of excess	Amount regularised during the year 2015-16	Amount of excess pending for regularisation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1977-78	1	24- Forest	0.06	0.00	0.06
2	1978-79		27- Dairy Development	0.32	0.00	0.32
3	1981-82	2	3- Cabinet Election Secretariat District Administration	1.77	0.00	5.12
4			13- Education, Art and Culture	3.35	0.00	
5	1982-83	1	22- Dairy Development	0.98	0.00	0.98
6	1983-84		12- Public Works Housing and Civil Aviation	9.45	0.00	9.45
7	1984-85	2	3- Cabinet, Election	2.62	0.00	2.63
8			14- Health and Family Welfare	0.01	0.00	
9	1986-87	1	13- Education, Art and Culture	65.63	0.00	65.63
10	1987-88	3	9- Sales Tax	0.61	0.00	15.53
11			19- Police and other Administrative Services	8.00	0.00	
12			38- Animal Husbandry	6.92	0.00	
13	1988-89	2	9- Sales Tax	0.46	0.00	6.59
14			38- Animal Husbandry	6.13	0.00	
15	1989-90	3	25- Education, Sports, Youth Services, Art and Culture	90.40	0.00	99.40
16			27- Family Welfare	0.35	0.00	
17			38- Animal Husbandry	8.65	0.00	
18	1990-91	2	37- Minor Irrigation, Land and Water Conservation	18.26	0.00	47.55
19			38- Animal Husbandry	29.29	0.00	
20	1991-92	2	6- Relief on account of Natural calamities	0.52	0.00	71.24
21			38- Animal Husbandry	70.72	0.00	
22	1992-93	1	38- Animal Husbandry	87.77	0.00	87.77
23	1993-94	2	25- Education Sports and Youth Services and Art and Culture	32.65	0.00	157.68
24			37- Animal Husbandry	125.03	0.00	
25	1994-95	1	37- Animal Husbandry	170.61	0.00	170.61
26	1995-96	2	25- Education, Sports, Youth Services, Art and Culture	66.73	0.00	213.22
27			37- Animal Husbandry	146.49	0.00	
28	1996-97	2	23- Road and Bridges	14.79	0.00	21.16
29			37- Animal Husbandry	6.37	0.00	

Sl. No.	Year	No. of Grants/ Appropriation	No. and Name of the Grants/ Department	Amount of excess	Amount regularised during the year 2015-16	Amount of excess pending for regularisation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
30	1997-98	1	7- Census, Survey and Statistics are other General Economic Services	0.01	0.00	0.01
31	1998-99	1	30- Minorities Welfare	0.33	0.00	0.33
32	1999-00	1	40- Revenue and Land Reforms	0.01	0.00	0.01
33	2003-04	3	11- Excise and Prohibition	0.44	0.00	81.23
34			30- Minorities Welfare	0.55	0.00	
35			50- Minor Irrigation	0.60	0.00	
36				79.64	0.00	
37	2004-05	2	20- Health and Family Welfare	0.03	0.00	5.57
38			21- Higher Education	5.54	0.00	
39	2005-06	1	40- Revenue and Land Reforms	0.02	0.00	0.02
40	2010-11	1	5- Secretariat of the Governor	0.35	0.00	0.35
41	2014-15	1	14- Repayment of Loans	2.61	0.00	2.61
Total				1065.07	0.00	1065.07

(Source: Information furnished by PAC section of Office of the Accountant General (Audit), Bihar)

Appendix-2.2

(Reference: Paragraph 2.3.3; Page 37)

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

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REVENUE							
1	1-Agriculture Department	2414.82	980.12	3394.94	1742.85	1652.09	48.66
2	2- Animal and Fisheries Resource Department	530.06	70.25	600.31	411.99	188.32	31.37
3	9- Co-operative Department	580.58	314.96	895.54	588.53	307.01	34.28
4	12- Finance Department	255.59	1.29	256.88	140.86	116.02	45.17
5	16-Panchayati Raj Department	4364.32	1100.78	5465.10	2893.00	2572.10	47.06
6	18- Food and Consumer Protection Department	2134.78	265.43	2400.21	1423.97	976.24	40.67
7	20- Health Department	3510.01	986.02	4496.03	3531.97	964.06	21.44
8	21-Education Department	20759.91	3695.40	24455.31	18641.41	5813.90	23.77
9	23-Industries Department	779.54	595.24	1374.78	984.36	390.42	28.40
10	26- Labour Resource Department	510.20	37.47	547.67	243.71	303.96	55.50
11	27-Law Department	656.50	5.76	662.26	515.62	146.64	22.14
12	33-General Administration Department	490.71	54.00	544.71	363.22	181.49	33.32
13	35-Planning and Development Department	268.27	0.50	268.77	133.73	135.04	50.24
14	36- Public Health Engineering Department	460.19	0.00	460.19	358.75	101.44	22.04
15	37- Rural Works Department	1408.81	0.00	1408.81	986.74	422.07	29.96
16	39-Disaster Management Department	557.02	2244.28	2801.30	394.55	2406.75	85.92
17	40- Revenue and Land Reforms Department	676.72	51.32	728.04	489.68	238.36	32.74
18	42-Rural Development Department	4972.66	2109.79	7082.45	3528.41	3554.04	50.18

Sl. No.	Number and Name of grant/ appropriation	Original provisi-on	Supple-mentary Provis-ion	Total	Expen-diture	Savings	Perce-ntage of savi-ngs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	48- Urban Development and Housing Department	2169.85	941.30	3111.15	1977.47	1133.68	36.44
20	50- Minor Water Resource Department	688.16	6.00	694.16	334.19	359.97	51.86
21	51-Social Welfare Department	4178.90	2616.67	6795.57	5293.18	1502.39	22.11
Revenue Total		52367.60	16076.58	68444.18	44978.19	23465.99	34.28
CAPITAL							
22	1- Agriculture Department	418.42	55.78	474.20	23.40	450.80	95.07
23	3-Building Construction Department	2434.79	550.58	2985.37	1638.23	1347.14	45.12
24	10-Energy Department	4142.60	0.00	4142.60	2934.74	1207.86	29.16
25	20- Health Department	1461.66	196.97	1658.63	1079.03	579.60	34.94
26	21- Education Department	1268.05	15.00	1283.05	525.38	757.67	59.05
27	22-Home Department	478.50	98.56	577.06	421.50	155.56	26.96
28	36- Public Health Engineering Department	1055.94	150.00	1205.94	773.79	432.15	35.84
29	42- Rural Development Department	243.40	0.00	243.40	10.05	233.35	95.87
30	50- Minor Water Resource Department	220.25	102.42	322.67	200.53	122.14	37.85
Capital Total		11723.61	1169.31	12892.92	7606.65	5286.27	41.00
Grand Total		64091.21	17245.89	81337.10	52584.84	28752.26	35.35

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.2(A)

(Reference: Paragraph 2.3.3; Page 37)

Statement of grants/appropriations with savings of ₹ 10 crore and above
and more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Agriculture Department	3869.14	1766.25	2102.89	54.35
2	2	Animal and Fisheries Resource Department	600.31	411.99	188.32	31.37
3	3	Building Construction Department	3552.50	2098.07	1454.43	40.94
4	4	Cabinet Secretariat Department	185.92	133.01	52.91	28.46
5	8	Art, Culture and Youth Department	130.98	68.94	62.04	47.37
6	9	Co-operative Department	1141.74	766.77	374.97	32.84
7	16	Panchayati Raj Department	5467.10	2893.00	2574.10	47.08
8	17	Commercial Tax Department	131.25	90.22	41.03	31.26
9	18	Food and Consumer Protection Department	2401.19	1424.85	976.34	40.66
10	20	Health Department	6154.66	4611.00	1543.66	25.08
11	21	Education Department	25738.36	19166.79	6571.57	25.53
12	23	Industries Department	1386.01	994.69	391.32	28.23
13	24	Information and Public Relation Department	216.06	141.42	74.64	34.55
14	25	Information Technology Department	214.29	119.03	95.26	44.45
15	26	Labour Resource Department	551.67	243.71	307.96	55.82
16	27	Law Department	662.26	515.62	146.64	22.14
17	28	High Court of Bihar	137.48	99.95	37.53	27.30
18	33	General Administration Department	548.92	367.18	181.74	33.11
19	36	Public Health Engineering Department	1666.13	1132.54	533.59	32.03
20	38	Registration, Excise and Prohibition Department	155.52	106.57	48.95	31.48
21	39	Disaster Management Department	2801.70	394.66	2407.04	85.91
22	40	Revenue and Land Reforms Department	765.61	511.89	253.72	33.14
23	42	Rural Development Department	7325.85	3538.46	3787.39	51.70
24	43	Science and Technology Department	163.55	109.82	53.73	32.85
25	45	Sugar Industries Department	255.12	181.86	73.26	28.72
26	46	Tourism Department	99.50	67.64	31.86	32.02
27	48	Urban Development and Housing Department	3148.88	1977.47	1171.41	37.20
28	50	Minor Water Resource Department	1016.83	534.72	482.11	47.41
29	51	Social Welfare Department	6890.68	5344.71	1545.97	22.44
Total			77379.21	49812.83	27566.38	35.63

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.3
(Reference: Paragraph 2.3.4; Page 39)
List of Grants indicating Persistent Savings during 2011-16

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount and percentage of savings									
		2011-12		2012-13		2013-14		2014-15		2015-16	
(1)	(2)	(3)		(4)		(5)		(6)		(7)	
Revenue-Voted											
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
1	2-Animal and Fisheries Resource Department	210.59	43.22	426.49	44.31	607.69	62.55	211.60	32.11	188.32	31.37
2	12-Finance Department	122.72	43.27	223.31	31.97	106.32	27.48	124.99	45.19	116.02	45.17
3	20-Health Department	528.85	21.52	569.78	22.26	623.24	22.30	914.11	21.60	964.06	21.44
4	27-Law Department	148.50	26.19	151.31	26.11	141.61	22.78	179.09	26.60	146.64	22.14
5	40-Revenue and Land Reforms Department	148.70	24.05	72.52	14.96	132.67	21.20	224.14	31.73	238.37	32.74
6	41-Road Construction Department	120.06	18.44	109.32	16.45	413.22	32.96	359.65	28.57	117.63	11.39
7	50-Minor Water Resource Department	291.77	50.39	92.81	25.99	668.14	66.10	375.42	57.59	359.97	51.86
Total		1571.19		1645.54		2692.89		2389.00		2131.01	
Capital-Voted											
8	3-Building Construction Department	292.26	57.49	722.07	69.33	659.52	40.88	1719.79	60.50	1347.14	45.12
9	36-Public Health Engineering Department	137.81	31.09	265.47	50.66	97.55	13.62	601.57	40.46	432.15	35.84
10	49-Water Resources Department	625.86	25.65	672.73	27.47	1853.56	53.61	1262.62	50.27	251.54	14.48
11	50-Minor Water Resource Department	110.50	42.42	127.24	43.26	108.10	35.51	181.00	50.03	122.14	37.85
Total		1166.43		1787.51		2718.73		3764.98		2152.97	
Grand Total		2737.62		3433.05		5411.62		6153.98		4283.98	

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.4
(Reference: Paragraph 2.3.5; Page 39)
**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)
A Revenue (Charged)					
1	5- Secretariat of the Governor	11.01	9.00	2.01	0.68
2	13- Interest Payment	7220.78	7097.69	123.09	9.16
3	28- High Court of Bihar	133.51	99.95	33.56	3.97
Total for Revenue (Charged)		7365.30	7206.64	158.66	13.81
A Revenue (Voted)					
4	1-Agriculture Department	2414.82	1742.85	671.97	980.12
5	2-Animal and Fisheries Resource Department	530.06	411.99	118.07	70.25
6	3-Building Construction Department	564.83	459.84	104.99	2.30
7	4-Cabinet Secretariat Department	157.25	120.71	36.54	8.13
8	6-Election Department	309.83	303.69	6.14	10.00
9	7-Vigilance Department	35.22	28.19	7.03	0.28
10	8-Art, Culture and Youth Department	128.59	68.59	60.00	2.04
11	12-Finance Department	255.59	140.86	114.73	1.29
12	15-Pension	12968.29	11829.37	1138.92	208.37
13	16-Panchayati Raj Department	4364.32	2893.00	1471.32	1100.78
14	17-Commercial Tax Department	131.00	90.22	40.78	0.25
15	18-Food and Consumer Protection Department	2134.78	1423.97	710.81	265.43
16	21-Education Department	20759.91	18641.41	2118.50	3695.40
17	22-Home Department	5700.54	5547.87	152.67	470.18
18	24-Information and Public Relation Department	201.06	141.42	59.64	15.00
19	25-Information Technology Department	175.26	99.04	76.22	18.65
20	26-Labour Resource Department	510.20	243.71	266.49	37.47
21	27-Law Department	656.50	515.62	140.88	5.76
22	32-Legislature	145.79	125.13	20.66	4.26
23	33-General Administration Department	490.71	363.22	127.49	54.00
24	35-Planning and Development Department	268.27	133.73	134.54	0.50
25	38-Registration, Excise and Prohibition Department	146.22	105.57	40.65	8.30
26	39-Disaster Management Department	557.02	394.55	162.47	2244.28
27	40-Revenue and Land Reforms Department	676.72	489.68	187.04	51.32
28	41-Road Construction Department	940.07	915.31	24.76	92.87
29	42-Rural Development Department	4972.66	3528.41	1444.25	2109.79
30	43-Science and Technology Department	98.16	85.00	13.16	23.18
31	47-Transport Department	55.63	41.08	14.55	2.52
32	48-Urban Development and Housing Department	2169.85	1977.47	192.38	941.30
33	49-Water Resources Department	861.22	839.26	21.96	55.15
34	50-Minor Water Resource Department	688.16	334.19	353.97	6.00
Total for Revenue (Voted)		64068.53	54034.95	10033.58	12485.17
Total for Revenue		71433.83	61241.59	10192.24	12498.98
B Capital (Charged)					
35	33-General Administration Department	4.11	3.96	0.15	0.10
Total for Capital (Charged)		4.11	3.96	0.15	0.10

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 Capital (Voted)					
36	1-Agriculture Department	418.42	23.40	395.02	55.78
37	3-Building Construction Department	2434.79	1638.23	796.56	550.58
38	12-Finance Department	24.00	23.00	1.00	8.00
39	16-Panchayati Raj Department	0.00	0.00	0.00	2.00
40	20-Health Department	1461.66	1079.03	382.63	196.97
41	21-Education Department	1268.05	525.38	742.67	15.00
42	22-Home Department	478.50	421.50	57.00	98.56
43	25-Information Technology Department	20.00	19.99	0.01	0.38
44	36-Public Health Engineering Department	1055.94	773.79	282.15	150.00
45	41-Road Construction Department	4854.99	4439.01	415.98	184.00
46	48-Urban Development and Housing Department	0.01	0.00	0.01	37.72
47	50-Minor Water Resource Department	220.25	200.53	19.72	102.42
Total for Capital (Voted)		12236.61	9143.86	3092.75	1401.41
Total Capital		12240.72	9147.82	3092.90	1401.51
Grand Total		83674.55	70389.41	13285.14	13900.49

(Source: Appropriation Accounts for the year 2015-16)

Appendix- 2.5
(Reference: Paragraph 2.3.6; Page 40)
Excessive/unnecessary 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	1	2401-00-102-0301- National Food Security Mission	53.43	20.36	25.50	45.19	3.10
2		2401-00-119-0001- Horticulture Development Scheme	15.82	0.07	11.36	4.43	0.10
3		2401-00-789-0323- National Food Security Mission	10.32	3.90	2.91	9.49	1.82
4		2401-00-796-0359- National Food Protection Mission	0.65	0.24	0.14	0.74	0.01
5		2402-00-102-0004- Regional Establishment	4.09	0.25	4.05	0.27	0.02
6		3451-00-090-0007- Agriculture Department	3.37	0.15	3.27	0.25	0.00
7	2	2404-00-001-0001- Headquarter Establishment	3.31	0.16	2.67	0.78	0.02
8	3	2059-80-001-0001- Direction	18.76	0.95	15.50	0.00	4.21
9		2059-80-001-0004- Execution	155.82	1.22	124.74	0.00	32.30
10	9	2425-00-001-0001- Direction	4.08	0.02	3.52	0.20	0.38
11		2425-00-101-0001- Audit	20.37	0.04	16.45	3.52	0.44
12	12	7610-00-202-0001- Advance to Government servants for purchase of Motor Car	5.00	2.00	6.95	0.00	0.05
13	13	2049-60-701-0003- Expenditure under miscellaneous legal Judgment	6.00	15.00	19.36	0.00	1.64
14	16	2515-00-001-0003- Establishment of District Panchayat	263.59	0.60	179.87	83.41	0.91
15	19	2406-01-001-0001- Direction and Administration	15.97	1.46	16.55	0.71	0.17
16		2406-01-101-0109-Rehabilitation of degraded forests	51.89	15.01	47.47	19.35	0.08
17	20	2210-01-001-0001- Health Directorate	18.78	0.51	15.12	2.05	2.12
18		2210-01-001-0002- District Medical Officer	37.90	4.00	30.45	3.83	7.62
19		2210-01-110-0011- Infectious Diseases Hospital, Patna	2.35	0.07	2.00	0.40	0.02
20		2210-01-110-0013- Sadar and sub-divisional Hospital	277.79	14.00	233.75	19.78	38.26
21		2210-01-200-0001- T.B. Eradication Programme	46.28	1.71	44.79	1.59	1.61
22		2210-01-200-0005- Other Dispensaries (Local)	20.78	3.84	18.76	3.71	2.15
23		2210-03-110-0001- Public Health Centre	78.30	15.04	75.57	4.46	13.31
24		2210-05-105-0003- Darbhanga Medical College	53.53	5.93	53.09	3.03	3.34
25		2210-05-105-0005- Nalanda Medical College	32.33	11.70	38.03	3.29	2.71
26		2210-05-105-0023- Government Medical College, Bettiah	21.99	0.31	15.46	6.59	0.25
27		2210-06-104-0001- Drug Control Establishment	11.71	1.78	10.96	1.59	0.94
28		2210-06-104-0002- Main Quinine Supply Depot, Patna	0.70	0.28	0.79	0.02	0.17

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)
29	20	2211-00-003-0106- Health and Medical Education in Human Resources	14.30	0.15	7.10	0.05	7.30
30	21	2202-01-001-0001- Directorate of Primary Education	3.75	0.32	3.62	0.00	0.45
31		2202-01-001-0105- Educational Seminar works shop and organisation of different Educational Festivals	6.00	5.89	8.78	0.00	3.11
32		2202-01-102-0001- Assistance to Non-Government Primary School	25.00	6.68	21.72	0.00	9.96
33		2202-01-104-0001- Inspection	136.97	2.00	110.23	0.00	28.74
34		2202-01-109-0101- Chief Minister Uniform Scheme	228.00	205.87	390.45	0.00	43.42
35		2202-01-109-0102- Chief Minister Girl's Uniform Scheme	204.93	104.00	248.56	0.00	60.37
36		2202-01-109-0105- Stipends in Primary School	110.24	45.66	119.84	0.00	36.06
37		2202-01-112-0002- Mid Day Meal Scheme (Establishment)	3.58	1.00	2.68	0.00	1.90
38		2202-01-112-0203- National Programme Nutrition Supported for Primary Education (MDM)	1566.16	147.66	1200.13	0.00	513.69
39		2202-02-001-0001- Directorate of Secondary Education	8.88	2.08	10.22	0.00	0.74
40		2202-02-001-0002- District Education Officer and Sub-divisional Education Officer	36.06	2.00	30.10	0.00	7.96
41		2202-02-001-0003- Regional Deputy Director and Other Officers	6.27	0.07	5.53	0.00	0.81
42		2202-02-001-0101- Directorate of Secondary Education	69.20	17.87	54.09	0.00	32.98
43		2202-02-107-0105- Chief Minister Boys Cycles Scheme	190.18	22.53	163.58	0.00	49.13
44		2202-02-107-0108- Other schools	131.95	43.47	144.15	0.00	31.27
45		2202-02-191-0002- Consolidated payment to Municipal Higher Secondary Teachers	48.09	0.01	26.71	0.00	21.39
46		2202-02-192-0001- Consolidated Payment to Municipal Secondary Teachers	31.61	3.80	22.77	0.00	12.64
47		2202-02-193-0001- Consolidated Payment to Municipal Secondary Teachers	34.70	0.24	26.01	0.00	8.93
48		2202-02-196-0002- Consolidated Grants to Zila Parishad Higher Secondary Teachers	211.56	0.02	135.77	0.00	75.81
49		2202-03-107-0104- Chief Minister Girls Uniform Scheme	53.11	11.51	22.98	0.00	41.64
50		2202-03-800-0001- Bihar College Service Commission	0.06	0.35	0.06	0.00	0.35
51		2202-03-800-0004- University Service Commission	0.09	0.25	0.09	0.00	0.25
52		2202-04-001-0002- Public Education Directorate	2.15	0.46	2.40	0.00	0.21
53		2202-05-200-0002- Non Government Madarsa	300.00	25.43	214.38	0.00	111.05
54	2202-80-001-0001- Head quarter Establishment	5.84	0.15	4.99	0.00	1.00	

Appendices

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)
55	21	2202-80-001-0002- State Education Research and Training Institute Directorate	0.90	0.63	1.38	0.00	0.15
56		2202-80-003-0005- Teachers Education Colleges	3.63	2.21	3.66	0.00	2.18
57		2202-80-003-0006- District Education and Training Institute	16.76	6.84	17.02	0.00	6.58
58		2202-80-003-0007- Block Education and Training Institute	2.03	0.68	1.40	0.00	1.31
59		2202-80-003-0008- Primary Teachers Education College	11.68	4.89	12.27	0.00	4.30
60		2202-80-004-0005- Research in Arbie & Persian	0.46	0.05	0.48	0.00	0.03
61		2202-80-004-0006- Ancient Jain Sculpture Research Institute Vaishali	0.86	0.02	0.69	0.00	0.19
62		2202-80-004-0007- K.P. Jaiswal Research Institute, Patna	1.68	0.40	1.99	0.00	0.09
63		2205-00-105-0001- Public Library	1.52	0.16	1.11	0.00	0.57
64	22	2052-00-090-0006- Home (Police) Department	4.39	0.84	4.92	0.26	0.05
65		2055-00-001-0001- Superintendence	31.11	2.42	29.65	3.72	0.16
66		2055-00-001-0009- Expenditure on deployed Para military force	545.20	50.07	534.49	3.44	57.34
67		2055-00-101-0001- Criminal Investigation Department	150.85	0.60	141.03	2.39	8.03
68		2055-00-104-0001- Mounted Military Police	11.40	1.23	2.91	0.55	9.17
69		2055-00-104-0003- Special Task Force	70.34	18.13	83.71	2.14	2.62
70		2055-00-109-0004- Honorarium for Special Police Officer in Naxal affected village	6.00	0.80	5.31	1.44	0.05
71		2055-00-109-0017- Expenditure related to security Purpose in Naxal affected area	11.00	3.75	14.18	0.36	0.21
72		2055-00-110-0001- Establishment of chawkidar dafadar	580.17	4.85	507.78	67.88	9.36
73		2055-00-114-0001- Signal	45.68	1.87	43.64	3.82	0.09
74		2056-00-101-0003- Sub Jail	31.36	0.20	26.73	0.00	4.83
75		2070-00-107-0003- Welfare Programme related to home guards	0.60	0.50	0.84	0.01	0.25
76		2235-60-200-0004- Relief to Riot affected persons	5.00	2.00	5.67	1.06	0.27
77	24	2220-60-106-0002- District units	25.46	0.20	14.62	11.00	0.04
78	26	2230-01-101-0006- Administration and Enforcement of Labour Laws	9.78	0.25	7.55	2.47	0.01
79	32	2011-02-102-0005- Leader of opposition party	0.60	0.02	0.53	0.08	0.01
80		2011-02-103-0001- Legislature Assembly Secretariat	24.01	1.04	23.77	0.86	0.42
81		2011-02-103-0002- Legislature Council Secretariat	32.74	0.20	32.74	0.19	0.01
82	33	2053-00-101-0001- Head office	25.87	0.30	18.47	7.05	0.65
83	35	2052-00-090-0010- Planning and Development Department	7.94	0.85	8.59	0.00	0.20

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)
84	36	4215-01-102-0103- Rural Water Supply Scheme (Tube wells, wells and Hand pumps)	91.50	19.00	103.37	6.81	0.32
85		4215-01-789-0111- Rural Water Supply Scheme (Tube wells, wells and Hand pumps)	25.00	6.00	26.98	3.12	0.90
86	39	2070-00-106-0002- District charges	0.84	0.03	0.37	0.48	0.02
87		2245-02-101-0004- Free distribution of clothes and utensils to affected persons	60.00	15.00	61.42	0.00	13.58
88		2245-02-101-0010- Grants to dependents of dead persons from thunder bolts	3.00	3.00	4.67	0.00	1.33
89		2245-02-101-0015- Gratuitous relief to the families of affected people due to death and injured in the accident outside of the state	0.25	0.10	0.01	0.25	0.09
90		2245-02-101-0016- Grant for relief to the State local Nature disaster	0.00	5.50	4.41	0.00	1.09
91		2245-02-113-0003- Repairs /reconstruction of damage buildings caused other natural disaster	405.00	10.00	15.18	365.00	34.82
92		2245-02-122-0001- Repairs /damaged irrigation system and flood control system	5.00	9.52	9.17	0.00	5.35
93		2245-06-101-0001- Gratuities Relief the family of deceased person	0.10	4.50	2.96	0.00	1.64
94		2245-80-800-0003- Bihar Agriculture troubled farmers schemes	0.00	0.15	0.00	0.11	0.04
95	40	2029-00-104-0001- Expenditure on Revenue Administration	552.28	0.02	364.48	187.17	0.65
96	41	3054-80-001-0002- Supervision	252.40	0.58	206.07	45.56	1.35
97		3054-80-001-0010- Bihar Public Works Contract Controversy intermedity Tribunal	1.20	0.06	0.90	0.34	0.02
98	42	2501-06-101-0302- National Rural livelihood Mission (NRLM)	69.33	16.80	81.18	4.87	0.08
99		2501-06-789-0302- National Rural livelihood Mission (NRLM)	41.94	9.75	42.44	9.21	0.04
100		2501-06-796-0302- National Rural livelihood Mission (NRLM)	12.27	17.56	29.08	0.00	0.75
101		3451-00-090-0010- Rural Development Department	8.63	0.35	6.47	2.50	0.01
102	43	2203-00-001-0001- Technical Education Board Directorate	3.68	0.01	3.24	0.40	0.05
103		3451-00-090-0003- Science & Technology Department	1.21	0.01	1.00	0.20	0.02
104	44	2225-01-001-0001- Direction and Administrative	46.40	0.20	39.29	6.98	0.33
105	45	2401-00-108-0109- Sugar cane Development	72.00	0.09	19.04	52.62	0.43
106	47	2041-00-101-0002- Control on Motor Vehicle	36.92	1.20	27.18	8.33	2.61

Appendices

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)
107	48	2217-05-051-0101- Chief Minister Urban Development Scheme	0.00	202.11	192.03	0.13	9.95
108		2251-00-090-0005- Urban Development and Housing Department	6.44	0.15	5.58	1.00	0.01
109	49	2700-02-001-0001- Establishment	85.57	0.30	82.09	3.55	0.23
110		2700-03-001-0001- Establishment	196.00	5.35	192.63	8.22	0.50
111		2700-03-101-0002- Other maintenance expenditure	20.00	3.25	21.13	1.81	0.31
112		2701-04-001-0001- Establishment	43.96	1.10	41.21	3.78	0.07
113		2701-80-001-0001- Headquarters Establishment	6.00	0.75	6.16	0.57	0.02
114		3451-00-090-0009- Water Resource Department	18.65	0.13	17.53	1.24	0.01
115		4700-01-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other Programme of Water Resource	0.60	60.00	27.09	20.95	12.56
116		4700-03-051-0101- Irrigation Project of Gandak Basin (works)	172.64	5.00	162.57	0.05	15.02
117		4700-03-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other Programme of Water Resources	11.75	6.50	10.63	1.05	6.57
118		4700-04-051-0304- Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other Programme of Water Resources	0.60	9.60	7.14	3.03	0.03
119		4701-03-051-0103- Irrigation Project of Sone Basin (Works) (NABARD Aided Scheme)	74.79	12.22	29.55	41.03	16.43
120		4711-01-051-0104- Flood Control Embankment Road Projects (works) (NABARD Aided Scheme)	68.65	6.35	73.14	0.01	1.85
121		4711-01-051-0309- Accelerated Irrigation Benefits and Flood Management Programme(AIBP) and other programme of Water Resource	43.75	26.25	65.65	0.02	4.33
122		51	2235-02-101-0112- Establishment of the office of the commission for disabled	0.72	0.24	0.57	0.15
123	2235-02-106-0008- Child Welfare Committee and Juvenile Justice		0.00	0.80	0.64	0.13	0.03
Total			8761.68	1335.60	7527.40	1108.12	1461.76

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2015-16)

Appendix- 2.6

(Reference: Paragraph 2.3.6; Page 40)

Insufficient withdrawal through Re-appropriation of Funds

(` in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-109-0001- Divisional District and Sub divisional establishment	230.99	148.30	0.22	81.53	0.94
2		2401-00-113-0105- Promotion of Agriculture Mechanisation	215.27	121.49	20.36	62.86	10.56
3		2401-00-789-0120- Promotion of Agriculture Mechanisation	54.64	16.54	3.90	34.05	0.15
4		2402-00-001-0001- Headquarters Establishment	1.82	1.50	0.25	0.03	0.04
5	2	2403-00-101-0003- Hospital Dispensaries and other establishment	117.64	96.08	0.12	0.00	21.44
6	8	2204-00-104-0001- Sports and Games	6.91	4.78	0.07	1.95	0.11
7	12	7610-00-202-0003- Advance for purchase of Motor Car to Ministers etc.	1.00	0.00	0.25	0.57	0.18
8		7610-00-202-0004- Advance to Members of Legislature for Purchase of Motor Car	12.00	8.63	1.00	1.97	0.40
9		7610-00-204-0001- Advance to officers for purchase of computers	2.00	0.53	0.50	0.96	0.01
10	13	2049-01-101-0001- Interest on Bihar State Development Loans (Interest bearing)	3423.97	3281.12	71.05	0.00	71.80
11		2049-03-104-0001- Interest on General Provident Fund	704.83	528.00	176.21	0.00	0.62
12	17	2040-00-101-0001- District charges	110.49	71.76	1.80	28.25	8.68
13	18	3456-00-102-0105- Fully computerisation of targeted Public Distribution System	200.00	0.52	47.92	151.55	0.01
14	19	2406-01-101-0002- Working Plan Division	1.18	1.07	0.03	0.05	0.03
15		2406-01-800-0101- Canal Side Farm	22.68	15.00	1.92	5.49	0.27
16	20	2210-01-110-0004- Nalanda Medical College Hospital	71.67	64.44	4.42	0.00	2.81
17		2210-01-110-0006- Magadh Medical College Hospital Gaya	43.66	34.95	6.27	2.31	0.13
18		2210-01-110-0008- Sri Krishna Medical College Hospital, Muzaffarpur	43.75	40.66	1.00	1.91	0.18
19		2210-01-110-0009- Bhagalpur Medical College Hospital, Bhagalpur	56.24	52.43	3.53	0.27	0.01
20		2210-01-200-0002- Leprosy Eradication Programme	50.78	39.33	0.66	3.14	7.65
21		2210-01-200-0008- Blood Bank	3.92	2.41	0.50	0.97	0.04
22		2210-02-101-0001- Directorate of indigenous Ayurvedic Medicine	20.25	18.56	0.10	1.17	0.42

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
23	20	2210-03-101-0003- Health Sub centre	61.87	33.25	13.28	4.80	10.54	
24		2210-03-103-0001- Primary Health Centre	886.02	748.48	17.84	39.41	80.29	
25		2210-05-105-0001- Patna Medical College	88.69	68.95	7.50	6.89	5.35	
26		2210-05-105-0008- Sri Krishna Medical College, Muzaffarpur	26.24	22.16	0.50	3.43	0.15	
27		2210-05-105-0009- Dental College Patna	4.79	3.60	0.50	0.67	0.02	
28		2210-05-105-0010- Bhagalpur Medical College	20.62	19.58	0.50	0.49	0.05	
29		2210-05-105-0024- Government Medical College, Madhepura	3.89	0.23	0.31	0.00	3.35	
30		2210-06-003-0002- Public Health (Engineering) Institution	15.55	7.78	1.71	5.81	0.25	
31		2210-06-101-0002- National Filariasis Control Programme	24.80	22.97	0.07	1.75	0.01	
32		2210-06-101-0003- National Malaria Eradication Programme	37.25	22.23	4.00	3.39	7.63	
33		2211-00-001-0104- Health and Medical Education in Human Resources	30.70	22.09	0.10	0.00	8.51	
34		21	2202-01-101-0001- Government Primary and Middle School	4579.47	3289.86	49.17	0.00	1240.44
35			2202-01-111-0201- Sarva Shiksha Abhiyan	4769.18	3772.18	17.00	0.00	980.00
36			2202-01-789-0102- Chief Minister Uniform Scheme	240.00	113.01	50.00	0.00	76.99
37	2202-02-107-0107- Chief Minister Girl's Uniform Scheme		164.87	134.75	6.89	0.00	23.23	
38	2202-02-109-0308- Scheme for establishment of 6000 ideal schools in the form of quality on Block level		40.00	0.00	10.00	0.00	30.00	
39	2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers		493.91	346.83	4.07	0.00	143.01	
40	2202-02-789-0101- Chief Minister Boy's Bicycle Scheme		106.63	37.10	22.53	0.00	47.00	
41	2202-02-789-0102- Chief Minister Girls Bicycle Scheme		105.88	36.47	22.50	0.00	46.91	
42	2202-02-789-0305- Scheme for establishment of 6000 ideal school as benchmark of upgraded at Block Level		71.94	0.00	17.99	0.00	53.95	
43	2202-03-001-0001- Direction and Administration		9.26	6.66	0.12	0.00	2.48	
44	2202-03-102-0004- Jay Prakash Narayan University, Chapara		167.49	120.85	0.60	0.00	46.04	
45	2202-03-102-0115- Development of State Universities		192.35	17.66	24.95	82.35	67.39	

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	21	2202-05-80-0102- State Education Research and Training Institute Directorate	41.00	10.66	9.75	0.00	20.59
47	22	2055-00-109-0005- Special Auxiliary Police	170.32	115.79	32.40	0.00	22.13
48		2055-00-109-0006- Strengthening of Naxal affected Police station outer Post under Security related Expenditure(SRE) Scheme	14.00	5.82	3.30	4.87	0.01
49		2055-00-111-0002- Order Police	187.63	154.64	23.00	3.45	6.54
50		2056-00-101-0002- District Jail	117.88	108.40	0.52	0.00	8.96
51		2070-00-107-0001- Rural	311.45	278.71	0.50	28.84	3.40
52		2235-60-200-0003- Special allowances to freedom fighters and dependents	18.52	12.51	2.00	3.75	0.26
53	23	2852-80-001-0002- Direction	24.67	20.72	0.02	3.87	0.06
54	24	2220-01-001-0001- Direction and Administration	14.47	5.45	0.29	8.72	0.01
55		2220-60-106-0101- Regional Publicity Scheme	88.08	34.24	0.50	53.13	0.21
56	26	2230-01-101-0007- Implementation of the Minimum wages Act in Agriculture	29.38	21.56	1.52	6.28	0.02
57		2230-01-101-0108- Strengthening of Enforcement System for implementation of labour Acts	24.49	23.78	0.07	0.63	0.01
58	32	2011-02-101-0005- Members	65.54	46.53	1.05	16.38	1.58
59		2011-02-102-0006- Members	16.74	16.41	0.17	0.10	0.06
60		2011-02-102-0007- Whips	2.75	1.86	0.05	0.75	0.09
61	33	2053-00-094-0001- Sub-divisional Establishment	95.37	64.95	0.30	29.09	1.03
62	35	2053-00-094-0007- Strengthening of Planning System	89.86	71.85	0.20	0.00	17.81
63		3454-02-204-0001- Statistical Machinery at Block level	12.20	7.06	0.65	4.47	0.02
64		3454-02-204-0002- State Statistical organisation	20.37	15.74	0.64	3.66	0.33
65		4070-00-051-0109- Strengthening of planning machinery under district level scheme in the light of local needs	79.99	3.28	1.12	0.00	75.59
66	36	4215-01-789-0312- National Rural Drinking Water Programme	57.90	26.32	6.00	25.35	0.23
67		4215-01-102-0330- National Rural Drinking Water Programme	257.31	176.68	34.00	45.88	0.75
68	39	2070-00-106-0004- Training	1.03	0.56	0.03	0.42	0.02
69		2245-01-101-0002- Supply of food grains	10.00	0.04	2.50	0.00	7.46
70		2245-01-101-0003- Payment of Gratuitous relief to affected families	0.10	0.00	0.03	0.00	0.07
71		2245-01-101-0005- Other works	10.00	0.00	2.50	0.00	7.50

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
72	39	2245-01-101-0006- Other works grant for Agriculture Department (Agriculture input)	13.00	0.00	3.25	0.00	9.75
73		2245-01-102-0001- Supply of drinking water by Truck & tankers	10.00	0.00	2.50	0.00	7.50
74		2245-01-104-0001- Supply of fodder	1.00	0.00	0.25	0.00	0.75
75		2245-01-105-0001- Medicine for cattle	0.50	0.00	0.13	0.00	0.37
76		2245-01-282-0002- Repairs of wells etc. for supply of water	10.00	0.00	2.50	0.00	7.50
77		2245-02-101-0002- Supply of food grains	120.00	43.84	5.50	0.00	70.66
78		2245-02-101-0006- Grants for damaged building caused by fire	15.00	0.86	3.75	0.00	10.39
79		2245-02-101-0007- Grants for damaged building caused by fire	10.00	2.23	2.50	0.00	5.27
80		2245-02-101-0011- Erosion of sand deposit caused by diversion of rivers flow	2.00	0.08	0.50	0.00	1.42
81		2245-02-101-0012- Reserve storage of one quintal food grain for starvation affected families in different panchayats	5.34	0.00	1.34	0.00	4.00
82		2245-02-102-0001- Supply of drinking water	3.76	0.00	0.94	0.00	2.82
83		2245-02-104-0001- Supply of fodder	2.50	0.00	0.63	0.00	1.87
84		2245-02-105-0001- Medicine for cattle	2.25	0.00	0.56	0.00	1.69
85		2245-02-106-0001- Repairs and restoration of damaged roads and bridges	20.00	0.00	1.50	0.00	18.50
86		2245-02-109-0001- Repairs and restoration of damaged water supply drainage and sewerage system	2.00	0.11	0.50	0.00	1.39
87		2245-02-112-0002- Evacuation of population	52.35	7.83	1.50	0.00	43.02
88		2245-02-112-0003- Purchase of safety and evacuation equipments for search and preventive works of disaster affected	15.00	0.00	3.75	0.00	11.25
89		2245-02-112-0004- Purchase of communication equipments	5.00	0.00	1.25	0.00	3.75
90		2245-02-113-0001- Repairs/ Restoration of damaged building caused by flood	4.00	0.12	1.00	0.00	2.88
91		2245-02-114-0002- Assistance for Annual Crops	0.50	0.00	0.13	0.00	0.37
92		2245-02-114-0004- Assistance to Horticulture Crops	0.10	0.00	0.03	0.00	0.07
93		2245-02-114-0005- Assistance for perennial Crops	0.10	0.00	0.03	0.00	0.07
94		2245-02-115-0001- Assistance to farmers to clean sand/silt/salinity	0.50	0.00	0.13	0.00	0.37
95		2245-02-115-0002- Extraction of salinity/sand etc. from fishery area	0.10	0.00	0.03	0.00	0.07
96		2245-02-116-0001- Assistance to farmers for repairing of damaged Tube wells/ Pump sets etc.	0.10	0.00	0.03	0.00	0.07

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
97	39	2245-02-117-0001- Replacement of flood and draught affected animals	1.00	0.01	0.25	0.00	0.74
98		2245-02-117-0003- Replacement of Public utility live struck	1.25	0.03	0.13	0.00	1.09
99		2245-02-800-0008- Damaged Electric System	2.33	0.00	0.56	0.00	1.77
100	40	2029-00-104-0002- Securities of Hat Bazar and Kutchehhries etc.	5.88	4.11	0.02	1.44	0.31
101		4047-00-789-0101- Land requisition (Revenue and land reforms department)	26.25	12.22	3.38	10.46	0.19
102	41	5054-02-337-0101- India Nepal Border Road	720.00	273.27	180.00	221.16	45.57
103	42	2515-00-102-0001- Block Establishment	283.90	242.02	0.35	36.33	5.20
104	43	2203-00-105-0001- Certificate course	36.16	30.18	0.41	5.40	0.17
105	46	3452-80-001-0001- Directorate	14.22	12.63	0.80	0.78	0.01
106	47	2041-00-102-0001- Inspection of vehicles	5.66	1.87	1.20	2.55	0.04
107	48	2215-01-191-0101- Grants-in-aid to local bodies for supply of drinking water	10.92	8.13	2.73	0.00	0.06
108		2215-01-193-0101- Grants-in-aid to Nagar Panchayats for supply of drinking water	14.00	10.16	3.50	0.25	0.09
109		2215-01-789-0101- Grants-in-aid to local bodies for supply of drinking water	20.08	6.67	5.02	0.00	8.39
110		2215-01-789-0102- Grants-in-aid to municipal councils for supply of drinking water	75.00	44.22	18.75	8.56	3.47
111		2215-01-789-0103- Grants-in-aid to Nagar Panchayats for supply of drinking water	79.00	55.45	19.75	3.52	0.28
112		2215-02-191-0102- Grants-in-aid to local bodies for sewerage and drainage for URBAN	42.00	26.57	10.50	4.01	0.92
113		2215-02-192-0102- Grants-in-aid to local bodies for sewerage and drainage for URBAN	48.00	33.37	12.00	0.58	2.05
114		2215-02-193-0102- Grants-in-aid to local bodies for sewerage and drainage for URBAN	42.00	28.71	10.50	1.07	1.72
115		2215-02-789-0101- Grants-in-aid to local bodies for sewerage and drainage for URBAN	24.00	16.84	6.00	0.19	0.97
116		2217-01-191-0115- Grants-in-aid to URBAN local bodies for transport	109.00	90.34	14.75	3.75	0.16
117		2217-03-192-0105- Civil amenities in Urban Area - Grants-in-aid	96.00	65.60	24.00	1.77	4.63
118		2217-03-193-0103- Grants-in-aid to urban local bodies for transport	75.00	49.52	18.75	0.83	5.90
119		2217-03-789-0102- Grants-in-aid to local bodies for transport	12.00	8.35	3.00	0.61	0.04
120		49	2701-04-101-0002- Other maintenance expenditure	13.50	7.40	3.25	2.84
121	2711-01-103-0002- Other maintenance expenditure		110.45	68.49	10.00	30.82	1.14
122	2711-03-001-0001- Regional Establishment		23.70	20.42	1.10	1.58	0.60

Appendices

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
123	49	4700-01-051-0103- Irrigation projects to koshi basin (works) (NABARD Aided Scheme)	25.40	2.98	1.35	18.65	2.42	
124		4700-01-789-0101- Irrigation projects of Koshi Basin	12.75	5.93	3.00	3.79	0.03	
125		4700-02-051-0103- Irrigation projects of Gandak Basin (works) (NABARD) Aided scheme	20.00	0.01	5.00	14.60	0.39	
126		4700-04-051-0101- Irrigation Projects of Kiul Badua Chandan Basin (Works)	29.20	12.95	6.50	9.69	0.06	
127		4700-04-051-0103- Irrigation Projects of Gandak Kiul Badua Chandan Basin (Works)(NABARD Aided Scheme)	35.00	2.85	8.75	15.61	7.79	
128		4700-80-051-0102- Scheme for adjoining of river Basin	25.00	4.14	6.25	14.46	0.15	
129		4701-04-051-0101- Irrigation Project of Kiul Badua Chandan Basin (Works)	38.73	9.81	9.60	18.04	1.28	
130		4701-04-051-0103- Irrigation Project of Kiul Badua Chandan Basin (Works) (NABARD Aided Scheme)	11.21	5.37	2.80	3.02	0.02	
131		51	2235-02-106-0001- Remand Home	5.95	2.08	0.80	2.99	0.08
Total			21687.78	15836.12	1166.30	1207.01	3478.35	

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2015-16)

Appendix- 2.7

(Reference: Paragraph 2.3.7; Page 41)

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	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1-Agriculture Department	2401-00-102-0201-National Food Security Mission	73.79	31.65	38.84	3.30	52.64
2		2401-00-105-0307- National Maintainable Agriculture Mission	53.85	17.27	35.38	1.20	65.70
3		2401-00-119-0101-Horticulture Development Scheme	62.40	27.39	35.01	0.00	56.11
4		2401-00-119-0224-National Horticulture Mission	30.26	11.62	18.64	0.00	61.60
5		2401-00-119-0324-National Horticulture Mission	31.04	10.29	20.75	0.00	66.85
6		2401-00-789-0106-Intensified Field Development and Training Support New Scheme	34.82	12.84	21.91	0.07	62.92
7		2401-00-789-0117-Seed Production Programme	40.82	17.63	23.19	0.00	56.81
8		2401-00-789-0120-Promotion Of Agriculture Mechanisation	54.64	16.54	37.96	0.14	69.47
9		2401-00-789-0125-Emergency Scheme for Flood / Drought	55.00	11.20	43.22	0.58	78.58
10		2401-00-789-0126-Upliftment of Organic Farming	40.00	18.30	21.67	0.03	54.18
11		2401-00-789-0130-Horticulture Development Scheme	16.00	5.28	10.72	0.00	67.00
12		2401-00-789-0237-National Food security mission	14.22	5.23	8.00	0.99	56.26
13		2401-00-789-0323-National Food security mission	10.32	2.91	5.59	1.82	54.17
14		2401-00-789-0335-National Horticulture Mission	6.68	0.00	5.51	1.17	82.49
15		2401-00-789-0336-National Agriculture Extension and technology mission	14.28	0.19	10.40	3.69	72.83
16		2401-00-789-0338-National maintainable Agriculture Mission	11.37	3.33	7.99	0.05	70.27
17		2401-00-796-0331-Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	13.61	0.00	12.22	1.39	89.79
18		2402-00-102-0213-Integrated Water Management Programme (IWMP)	11.15	5.31	5.84	0.00	52.38
19		2402-00-102-0313-Integrated Water Management Programme (IWMP)	40.87	3.73	37.14	0.00	90.87
20		2402-00-789-0302-Integrated Watershed Management Programme	8.87	0.70	8.17	0.00	92.11
21		2415-01-277-0108-Bihar Agriculture University, Sabour, Bhagalpur	343.20	73.45	269.75	0.00	78.60
22		2415-01-789-0103-Bihar Agriculture University, Sabour, Bhagalpur	88.00	14.16	73.84	0.00	83.91

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23	1-Agriculture Department	2415-01-796-0104-Bihar Agriculture University Sabour Bhagalpur	8.80	0.83	7.91	0.06	89.89
24		4401-00-051-0101-Establishment of Buildings of Agriculture Office	17.12	5.55	11.57	0.00	67.58
25		4401-00-105-0201-National Sustainable Agriculture Mission	25.86	5.38	20.48	0.00	79.20
26		4402-00-102-0202-Integrated Watershed Management Programme	43.22	10.00	33.22	0.00	76.86
27	2-Animal and Fisheries Resources Department	2403-00-103-0106-Range Poultry farm Central Poultry Development and Production and distribution Of Poultry Feed	10.00	1.11	8.89	0.00	88.90
28		2403-00-106-0210-National Live Stock Health and disease Control Programme	51.20	19.90	31.28	0.02	61.09
29	3-Building Construction Department	4047-00-051-0105-Installation of additional Resources in Treasury offices	10.00	2.87	6.92	0.21	69.20
30		4059-01-051-0116-Construction of Combined Labour Building	10.00	2.83	7.17	0.00	71.70
31		4059-01-051-0117-Building For Blocks (Rural Development Department)	496.60	101.31	394.86	0.43	79.51
32		4059-01-051-0119-Agriculture office Buildings	22.09	2.45	19.42	0.22	87.91
33		4059-01-796-0104-Buildings for Scheduled tribes	20.00	0.24	19.76	0.00	98.80
34		4059-60-051-0015-Construction of EVM Godown (Election department)	40.00	18.86	20.96	0.18	52.40
35		4059-60-051-0017-Establishment of ADR Centre on the Recommendation of Finance Commission (Law Department)	8.15	1.09	7.06	0.00	86.63
36		4059-60-051-0218-Scheme for development of Scheduled castes	19.60	0.00	17.47	2.13	89.13
37		4059-60-051-0318-Scheme For Development of Scheduled Castes	7.60	1.78	5.82	0.00	76.58
38		4059-80-051-0118-Construction & Renovation of Buildings of Residential School and Hostel of Backward Classes	8.00	0.37	7.63	0.00	95.38
39		4059-80-051-0122-IT Building	65.00	2.68	62.32	0.00	95.88

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40	3-Building Construction Department	4059-80-051-0320-Development of Infrastructure facilities for municipalities including Gram Courts	9.53	2.72	6.37	0.44	66.84
41		4216-01-700-0101- Other Housing	10.00	0.57	9.43	0.00	94.30
42		4216-01-700-0206-Development of Infrastructure facilities for Gram Municipalities including Gram courts	11.00	0.75	10.25	0.00	93.18
43		4515-00-101-0107-Construction of Panchayat sarkar Bhavan Under Bihar Panchayat Strengthening Project (world Bank Aid)	228.10	0.42	227.68	0.00	99.82
44	8- Arts, Culture and Youth Department	2204-00-104-0102-Sports and Games	12.70	4.44	8.26	0.00	65.04
45		2205-00-107-0101-Museums	16.90	6.62	9.98	0.30	59.05
46	9-Co-operative Department	2401-00-110-0101-Grants for premium and other expenditure to state crop Insurance Fund under National Agriculture Insurance Scheme	9.42	0.00	6.45	2.97	68.47
47		2425-00-108-0415-Integrated Co-operative Development Project	151.63	52.00	99.63	0.00	65.71
48		4425-00-051-0203-Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	48.53	23.46	25.07	0.00	51.66
49		4425-00-051-0303- Rastriya Krishi Vikash Yojana (RKVY) (ACA)	14.50	5.78	8.72	0.00	60.14
50	10-Energy Department	2801-02-190-0001-Bihar State Power Generator Company Ltd.	10.00	3.64	6.36	0.00	63.60
51		4801-05-190-0113-Special Assistance (BRG-Energy)(for SBPDCL)	730.00	282.53	447.47	0.00	61.30
52		4801-05-190-0114-Special Assistance (BRG-Energy) (for BPDCL)	733.00	315.00	418.00	0.00	57.03
53		6801-00-190-0108-Tranmission and Distribution project of other Bihar State Power Company Ltd. (EAP)	335.37	41.70	293.67	0.00	87.57
54	11- Backward Class and most Backward Class Welfare Department	2225-03-277-0212-Scheme for development of Backward classes and Unnotified, Movable and Semi-movable tribe	303.28	3.65	163.28	136.35	53.84
55	12-Finance Department	2054-00-095-0103-Bihar Revenue Administration Intranet (Brain Project and Mission Mode Project)	30.00	9.61	19.69	0.70	65.63
56	16-Panchayati Raj Department	2515-00-001-0102-District Panchayat Establishment	10.00	3.21	6.79	0.00	67.90
57		2515-00-196-0003-Assistance to Panchayati raj Institutions	226.92	13.28	212.79	0.85	93.77
58		2515-00-197-0001- Assistance to Panchayati Raj Institution	453.83	27.92	425.55	0.36	93.77
59		2515-00-198-0010-Different items of Gram Kutchery	159.80	39.39	116.89	3.52	73.15
60	18-Food and Consumer Protection Department	3456-00-001-0001-Headquarter Charges	44.10	17.63	26.29	0.18	59.61
61		3456-00-102-0407-Fully computerisation of targeted Public Distribution System	17.89	0.37	17.44	0.08	97.48

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
62	18-Food and Consumer Protection Department	3456-00-102-0105-Fully computerisation of targeted Public Distribution System	200.00	0.52	199.47	0.01	99.74
63		3456-00-102-0306-National Food Protection Mission	1399.19	561.04	838.15	0.00	59.90
64	20-Health Department	2210-03-110-0203-National Health Mission including National Rural Health Mission	586.58	242.06	344.52	0.00	58.73
65	21-Education Department	2202-01-107-0001- Primary Teacher's Training College	40.63	3.73	36.90	0.00	90.82
66		2202-03-102-0115- Development of State Universities	192.35	17.66	107.30	67.39	55.78
67		4202-01-202-0103-Building construction of Government and Government Recognised Secondary schools	291.57	136.24	150.00	5.33	51.45
68		4202-01-789-0101-Building construction of Government and Government Recognised Secondary schools	200.00	14.04	150.00	35.96	75.00
69	22- Home Department	2055-00-001-0008-Central Selection Board for Appointment of Police	17.49	1.61	15.88	0.00	90.79
70		2055-00-109-0006-Strengthening of Naxal Affected police station/ outer post under Secretary Related Expenditure (SRE)scheme	14.00	5.82	8.17	0.01	58.36
71		4055-00-207-0101-Modernisation of State Police	54.24	0.00	52.42	1.82	96.64
72	23-Industries Department	2851-00-103-0103-Handloom Development Scheme	27.30	10.58	16.72	0.00	61.25
73		2851-00-104-0101-Development of handicraft	17.32	4.46	12.86	0.00	74.25
74		2851-00-107-0101-Special Component Plan For Backward Classes Development of Sericulture	56.49	19.30	37.19	0.00	65.83
75		2852-08-796-0101- Economic Assistance	11.81	4.52	7.25	0.04	61.39
76	24-Information and Public Relation Department	2220-01-001-0001-Direction and Administration	14.47	5.45	9.01	0.01	62.27
77		2220-60-106-0101-Regional Publicity Scheme	88.08	34.24	53.63	0.21	60.89
78	25-Information Technology Department	2230-03-001-0101-Skill Development Mission	18.30	1.70	16.60	0.00	90.71
79		2852-07-202-0107-Broadcasting Scheme Related to Information technology	8.18	0.22	7.96	0.00	97.31
80		2852-07-202-0109-e-Governance State Scheme	108.05	53.35	54.70	0.00	50.62
81		3451-00-090-0118-Local network of Secretariat	10.00	4.25	5.75	0.00	57.50
82	26-Labour Resource Department	2230-03-003-0233-Skill development Mission	13.95	2.09	11.86	0.00	85.02
83	30- Minorities Welfare Department	2202-02-107-0210-Multi Sectoral Development Programme for Minorities	34.00	8.44	25.56	0.00	75.18
84	33-General Administration Department	2051-00-103-0001-Bihar staff Selection Commission	20.49	4.70	15.79	0.00	77.06

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85	35-Planning and Development Department	3451-00-101-0101-Bihar state Planning Board	7.00	0.02	6.98	0.00	99.71
86		3454-02-204-0401-Economic Census	11.42	3.68	7.74	0.00	67.78
87		3454-02-205-0101-Integrated statistical Development Scheme	74.21	8.53	65.67	0.01	88.49
88		4070-00-051-0114-Emergency Koshi Flood Rehabilitation Project, World Bank Aided	887.63	323.17	564.46	0.00	63.59
89	36-Public Health Engineering Department	4215-01-789-0312-National Rural Drinking Water Programme	57.90	26.32	31.35	0.23	54.15
90	39-Disaster Management Department	2245-02-113-0003-Repairs Reconstruction of damage Buildings Caused by natural Disaster	405.00	15.18	355.00	34.82	87.65
91	40-Revenue and Land Reforms Department	4047-00-789-0101-Land Equisition (Revenue & Land Reforms Department)	26.25	12.22	13.84	0.19	52.72
92	41-Road Construction Department	5054-02-337-0101-India Nepal Road	720.00	273.27	401.16	45.57	55.72
93		5054-03-337-0111-Special assistance (BRG Path)	600.00	300.00	300.00	0.00	50.00
94	42-Rural Development Department	2216-03-105-0106-Chief Minister Centenary Indira Awaas Renovation Scheme	10.00	0.98	9.02	0.00	90.20
95		2216-03-105-0202-Indira Awaas Yojana (IAY)	1087.03	465.13	621.90	0.00	57.21
96		2216-03-789-0103-chief Minister Indira Awaas Upgradation	300.00	39.65	260.35	0.00	86.78
97		2216-03-796-0202-Indira Awaas Yojana	47.49	21.37	26.12	0.00	55.00
98		2501-06-789-0202-National Rural Livelihood Mission (NRLM)	163.55	78.96	84.59	0.00	51.72
99		2505-02-101-0301-Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	333.06	96.54	236.52	0.00	71.01
100		2515-00-102-0116-Integrated Strengthening to Bihar Unitary Social security Project (EAP)	7.00	0.98	6.02	0.00	86.00
101		2515-00-102-0117-Bihar Rural Livelihood Project (World Bank Aided For Rural Development Department)	268.83	101.62	167.21	0.00	62.20
102		2515-00-789-0110-Bihar Rural Livelihood Project (World Bank Aided-For Rural Development Department)	155.92	58.94	96.98	0.00	62.20
103		2515-00-796-0117-Bihar Rural Livelihood Project (World Bank Aided For Rural Development Department)	112.91	42.68	70.23	0.00	62.20
104	4515-00-103-0102-Block Minor Construction work	183.00	10.05	172.95	0.00	94.51	
105	43- Science & Technology Department	2203-00-112-0105-Skill development Mission	10.00	0.03	9.97	0.00	99.70
106		4202-02-104-0102-Polytechnic/Engineering Technical College	19.00	8.89	10.07	0.04	53.00

Appendices

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
107	44- SC & ST Welfare Department	2225-01-190-0001-Bihar State Scheduled Castes Co-operative Development Corporation, Patna	8.97	3.00	5.97	0.00	66.56
108		2225-01-277-0002-Maintenance of Hostels	12.00	5.38	6.62	0.00	55.17
109		2225-01-277-0318-Scheme For Development of Scheduled Castes	10.00	3.58	6.25	0.17	62.50
110		2225-02-102-0101-Multi Sectoral development of Scheduled tribes Receipt from Government of India under Article 275(1) of the constitution	17.22	0.00	11.36	5.86	65.97
111	44- SC & ST Welfare Department	2225-02-277-0214-Umbrella Scheme for Education of Students of Scheduled Tribes	17.04	7.19	9.85	0.00	57.81
112	45-Sugar Industries Department	2401-00-108-0109- Sugarcane Development	72.00	19.04	52.53	0.43	72.96
113	46-Tourism Department	5452-01-101-0406- Tourism Circuit Swadesh-Darshan Scheme	6.79	0.16	6.63	0.00	97.64
114	48-Urban Development and Housing Department	2217-01-053-0001-Budha Smriti and Other Parks	13.00	4.69	8.31	0.00	63.92
115		2217-04-051-0202-Rajeev Awaas Yojana	328.87	0.11	328.76	0.00	99.97
116	49-Water Resources Department	4700-01-051-0103-Irrigation Project of Koshi basin (works)(NABARD Aided Scheme)	25.40	2.98	20.00	2.42	78.74
117		4700-01-789-0101-Irrigation Project of Koshi basin	12.75	5.93	6.79	0.03	53.25
118		4700-02-051-0103-Irrigation project of Gandak Basin (works) (NABARD AIDED SCHEME)	20.00	0.01	19.60	0.39	98.00
119		4700-03-051-0103-Irrigation Project of Sone basin (works) (NABARD Aided Scheme)	5.69	0.39	5.30	0.00	93.15
120		4700-04-051-0101- Irrigation Projects of Kiul-Badua-Chandan Basin (Works)	29.20	12.95	16.19	0.06	55.45
121		4700-04-051-0103-Irrigation project of Gandak Kiul badua Chandan (works) (NABARD Aided Scheme)	35.00	2.85	24.36	7.79	69.60
122		4700-04-051-0204-Accelerated Irrigation Benefit and Flood Management Programme (AIBP)and other programme of water Resource	28.80	9.41	18.11	1.28	62.88
123		4700-80-051-0102-Scheme for Adjoining of River basins	25.00	4.14	20.71	0.15	82.84
124		4701-04-051-0101-Irrigational Project of Kiul Badua-chandan Basin (Works)	38.73	9.81	27.64	1.28	71.37
125		4701-04-051-0103-Irrigational Project of Kiul Badua-chandan Basin(NABARD Aided Scheme)	11.21	5.37	5.82	0.02	51.92
126	50-Minor Water Resource Department	2702-02-005-0001-Survey and Investigation	349.23	164.08	185.05	0.10	52.99
127		2702-02-005-0002-Maintenance of Lift Irrigation Scheme	20.50	3.91	16.59	0.00	80.93
128		2702-03-101-0002- Other Maintenance Expenditure	8.25	0.35	7.86	0.04	95.27
129		2702-03-102-0005- Other Maintenance Expenditure	14.50	0.61	13.88	0.01	95.72

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
130	50-Minor Water	2702-03-789-0101- Private Tube Well	27.43	2.69	24.74	0.00	90.19
131	Resource Department	4702-00-101-0304-Accelerated Irrigation Benefit and Flood Management Programme (AIBP)and other programme of Water Resources	33.93	9.09	24.84	0.00	73.21
132		4702-00-102-0102-Loans From NABARD for Completion of New/Incomplete Medium irrigation Scheme	58.52	3.09	55.43	0.00	94.72
133	51-Social Welfare Department	2235-02-102-0224-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	83.26	10.41	72.35	0.50	86.90
134		2235-02-102-0324-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	29.95	5.33	24.50	0.12	81.80
135		2235-02-103-0109-Chief Minister Girls Marriage Scheme	42.00	18.89	22.45	0.66	53.45
136		2235-02-103-0219-National Women Empowerment Mission including Indira Gandhi Maternity Assistance Scheme	69.69	29.61	40.08	0.00	57.51
137		2235-02-104-0104-Bihar Social Protection Project (World Bank Aided)	167.36	17.80	149.56	0.00	89.36
138		2235-02-789-0107-Chief Minister Girls Marriage Scheme	17.00	6.61	10.18	0.21	59.88
139		2235-02-789-0312-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	9.09	1.39	7.67	0.03	84.38
140		2236-02-101-0203-Integrated Child Development Services (ICDS)	1027.50	463.88	558.93	4.69	54.40
Total			17072.50	5179.92	11511.27	381.31	67.43

(Source: Detailed Appropriation Accounts, 2015-16)

Appendix- 2.8

(Reference: Paragraph 2.3.7; Page 41)

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

(₹ in crore)

Sl. No.	Number of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
1	1	2401-00-001-0103- State Share of New Work Plan Agricultural Marketing	7.80
2		2401-00-103-0417- Development and strengthening of infrastructure facilities for Production and distribution of quality seeds	10.00
3		2401-00-109-0114- Agri Business Infrastructure Development Project (EAP)	50.66
4		2401-00-789-0124- Agriculture Marketing	2.00
5		2401-00-789-0132- Agri Business Infrastructure Development Project (EAP)	12.20
6		2401-00-796-0145- Agriculture Marketing	0.20
7		2401-00-796-0154- Agri Business Infrastructure Development Project (EAP)	1.22
8		2415-01-277-0101- Grants to Rajendra Agriculture University	0.17
9		3475-00-106-0402- Strengthening for statutory weights and measures	5.00
10		4401-00-102-0201- Rastriya Krishi Vikash Yojana (RKVY) (ACA)	231.33
11		4401-00-102-0202- National Food Security Mission	52.40
12		4401-00-113-0201- National Agriculture Extension and Technology Mission	26.10
13		4401-00-114-0201- National Oil Seeds and Plan Oil Mission	2.09
14		4401-00-119-0201- National Oil Seeds and Plan Oil Mission	36.46
15		4401-00-789-0202- Rastriya Krishi Vikash Yojana (RKVY) (ACA)	30.42
16		4401-00-796-0203- Rastriya Krishi Vikash Yojana (RKVY)	1.90
17	2	2403-00-102-0101- Frozen Semen Bank	1.00
18		2403-00-102-0110- Development Scheme for Cattle Farm	2.00
19		2403-00-103-0211- National Live Stock Management Programme	3.00
20		2403-00-789-0101- Back yard Goat Rearing Scheme	11.20
21		2403-00-789-0102- Back yard Poultry Farm Scheme	5.32
22		2403-00-789-0205- National Agriculture Development Scheme	5.60
23		2403-00-789-0307- National Live Stock Management	0.22
24		2403-00-796-0124- Back yard Goat Rearing Scheme	3.36
25		2403-00-796-0125- Back yard Poultry Farm Scheme	2.00
26		2403-00-796-0226- National Agriculture Development Scheme	1.68
27		2404-00-102-0201- National Agriculture Development Scheme	0.25
28		2405-00-101-0103- Development of Fish Seed	1.00
29		2405-00-101-0201- National Agriculture Development Scheme (RKVY) (ACA)	13.77
30		2405-00-101-0301- National Agriculture Development Scheme (RKVY) (ACA)	3.00
31		2415-03-277-0101- Bihar Animal Science and Technical University	1.00
32	3	2059-01-053-0017- Maintenance & Repairs of Buildings of Law Department	7.71
33		2059-01-053-0021- Maintenance & Repairs of Buildings of Sugar Industries Department	0.50
34		2059-01-053-0102- Renovation of Revenue and Land Reforms Department	2.00
35		2059-80-053-0010- Repairs- Government House	1.87
36		2059-80-103-0004- Furnishing of Inspection Building	0.25
37		4059-01-051-0106- Renovation of Record Cell Cum office building for Cabinet Secretariat Department	3.00
38		4059-01-051-0107- Building of Finance Department	20.00
39		4059-01-051-0111- Building of Excise Department	1.83
40		4059-01-051-0124- Construction of Court and Office Building in Bihar Land Tribunal area	1.20
41		4059-60-051-0222- Skill Development scheme	8.70
42		4059-60-051-0322- Skill Development scheme	1.00
43		4059-80-004-0001- Preminary work before Construction	0.15

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
44	3	4059-80-051-0001- Other Administrative Service	2.00	
45		4059-80-051-0002-Minor works	2.00	
46		4210-01-110-0115-Employee State Insurance Hospital And Dispensaries	0.50	
47		4216-01-700-0001-Other Administrative service	0.05	
48		4216-80-051-0103- Residence for Minorities Welfare Department	2.00	
49		4216-80-101-0001-Preliminary Work before construction	0.10	
50		4225-80-051-0104-Building Construction for minorities community to the Name of Mahanubhavon	0.50	
51		4235-02-104-0101- Old Age Home	2.00	
52		4515-00-789-0106-Construction of Panchayat Sarkar Bhavan under Bihar Panchayat Strengthening Project (World Bank aided)	50.00	
53		4	2070-00-001-0103- Redressal of Public Grievances	10.00
54		5	2012-03-103-0004- Furnishing Allowances of the Governor	0.05
55	8	2204-00-102-0206-National Service Scheme (NSS)	1.29	
56		2204-00-102-0306-National Service	0.92	
57		2204-00-104-0207-Panchayat Yuva Aur Khel Abhiyan (PYAKA)	1.82	
58		2204-00-789-0202-National Saving Scheme (NSS)	0.25	
59		2204-00-789-0302-National Service Scheme (NSS)	0.18	
60	9	2408-02-190-0101-Grants to Bihar State Store Corporation for Godown Construction	15.05	
61		2425-00-001-0003-Co-operation Authority	0.17	
62		6425-00-108-0418-Integrated Co-operative Development Project	1.95	
63	10	2801-05-190-0004-South Bihar Power Distribution Company Limited (For Reimbursement of payment toward entry tax on goods under sam Vikash Yojana	40.00	
64		4801-02-190-0104- Special Assistance (BRG Energy) (For BSPGCL)	87.00	
65		6801-00-201-0101-Loans to Bihar State Hydro Electric Corporation	20.00	
66		6801-00-201-0105-Loans to Bihar State Hydro Electric Corporation (NABARD)	67.80	
67	11	2225-03-277-0213-Scheme for development of economically backward classes	2.00	
68	12	2204-00-104-0005- Grants in aid to Secretariat Sports Club for Organising for All India Service Competition	0.07	
69		4058-00-103-0101-Machinery and Equipments Modernisation Scheme for Govt. Press, Gulzarbagh	4.00	
70	13	2049-60-701-0001- Interim Payment	0.10	
71	16	2515-00-003-0304- Rajiv Gandhi Panchayat Empowerment Programme	5.13	
72		2515-00-101-0110- Panchayati Raj Management and Human Resource	227.82	
73		2515-00-196-0007- Contribution to district councils in the light of recommendation of state finance commission	89.09	
74		2515-00-196-0308- Rajiv Gandhi Panchayat Empowerment Movement	10.00	
75		2515-00-197-0004- Contribution to Block Panchayats in the light of recommendation of State Finance Commission	172.09	
76		2515-00-197-0305- Rajiv Gandhi Panchayat Empowerment Movement	14.00	
77		2515-00-198-0009 Contribution to Gram Panchayat in the light of recommendation of State Finance Commission	752.98	
78		2515-00-198-0111- Chief Minister Village Upliftment Programme	12.50	
79		2515-00-198-0312- Rajiv Gandhi Panchayat Empowerment Movement	160.08	
80		2515-00-789-0107- Panchayati Raj Management and Human Resource Development	112.46	
81		2515-00-789-0108- Chief Minister Village Upliftment Programme	12.50	
82		6515-00-190-0001- Loans to Bihar State Panchayati Rajya Nigam Limited	2.00	

Appendices

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
83	17	2040-00-003-0001- Expenditure on training for officers of Bihar Finance Service	0.10
84	18	3456-00-001-0405-State Consumer Helpline	0.08
85		3456-00-001-0407- Strengthening Consumer forum Phase II	1.10
86		3456-00-103-0101- Supply of Food on Economic rate to B.P.L Families	9.05
87	19	2406-02-110-0121- Security Protection and Development of Wild life	0.15
88	20	2210-01-110-0019- Patient Welfare Societies	2.00
89		2210-02-200-0202- Medicinal plant related mission including National Medical Mission.	13.47
90		2210-04-200-0203-Medicinal Plant related mission including National Medical Mission	5.98
91		2210-05-105-0015- Education fees fixation Committee	0.10
92		2210-05-105-0016- Admission supervision committee	0.10
93		4210-01-051-0103- Construction of residential and office building of District Medical Officer	2.00
94		4210-01-200-0301- National Health Mission including National Rural Health Mission (NRHM)	1.00
95		4210-02-110-0203- National Health Mission including (NRHM)	500.00
96		4210-02-110-0303- National Health Mission including (NRHM)	1.75
97		22	2055-00-001-0006-Expenditure Related to Security in Violence Affected Areas (Recoupment from Government of India)
98	2055-00-109-0009-Hiring of Vehicle/Helicopter/Communication Resources during Emergency In the district Covered under SRE scheme (Recoupment from Government of India)		5.20
99	2070-00-003-0004-Training to Employees of Fire-brigade service		0.05
100	2070-00-108-0205-National Scheme for Modernisation of Police and other Forces		2.00
101	2235-01-202-0004-Multi Development for Surrendered Criminals and their Families		0.30
102	2235-60-200-0016-Grants to Pensioner of Freedom Fighter Pension Scheme of the Marriage of their Grand Daughter and Maternal Grand Daughter		0.25
103	23		2851-00-103-0326- National Handloom Development Programme
104		2852-80-102-0110- Industrial Area Development Authority	31.00
105		6857-01-190-0001- Loans to Bihar State Chemical and Pharmaceutical company Ltd	0.75
106	24	2220-60-103-0002-Centenary journalism-Honor Fund	0.08
107		2235-60-200-0115-Journalist Pension Scheme	0.10
108	25	2852-07-202-0101- National e-Governance Scheme-Common Service Centre	1.00
109		2852-07-202-0103- D.P.R. for e-Governance projects	1.00
110		2852-07-202-0104- e-purchasing Plan	1.00
111		2852-07-202-0105- State Portal Scheme	1.00
112		2852-07-202-0110- E-district Scheme	1.00
113		6859-02-190-0001- Loans to Bihar State Electronic Corporation	0.38
114	26	2230-02-101-0112- Simapar Sramik Awam anya manaw bal ke niyojan hetu byuro	30.00
115		2230-03-003-0128-Bhavishya Me Kushal Shram Shakti Ki Akalan ke liye Adhayayan	0.05
116		2235-60-110-0101-National Health Insurance Scheme	8.80
117		2235-60-789-0202- Social Security for Un-organised workers including National Health Insurance Scheme	50.70
118		2235-60-796-0201- Social Security for Un-organised workers including National Health Insurance Scheme	4.04
119		4250-00-050-0101- Land Acquisition for Industrial Training Institute	4.00
120		27	2014-00-114-0105- Grant to Bar Council/Association of Bihar State/District/Sub division
121	30	2250-00-101-0101-Amount Make Available in form of assistance to Muslims Abandoned	2.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
122	30	2250-00-800-0108-Grants to Waqf Board as revolving Fund for Development Waqf property	0.20
123		5465-01-190-0103-Contribution in form of Share Capital of Equity Participation state in Share Capital of National Minority Development and Finance Corporation	0.50
124	33	2051-00-103-0002-Bihar Technical Staff Selection Commission	2.86
125		2070-00-001-0004-Good Governance Centre Society	4.51
126	35	2053-00-093-0107- Chief Minister District Development Scheme	4.00
127		2059-01-053-0024-Maintenance of the Building of Fair, Hat, market and Kutchery	2.00
128		3454-02-204-0120-India Statistical Strengthening Project	0.60
129	36	2215-02-003-0102- Grants to Bihar State Water purifying mission for operation of training-cum-research and other works	0.25
130		4215-01-102-0125- Upgradation of laboratory and monitoring for quality of water	0.10
131		4215-01-102-0126- Training and workshop	0.10
132		4215-01-796-0111- Water supply primary and middle schools	0.30
133	38	2030-02-101-0002 Cost of stamps received from Security Printing Press,Hyderabad	2.00
134		2030-03-001-0004- Printing cost of marriage registration registers and forms	0.10
135		2039-00-001-0007- Compensation for closure of excise shops	0.20
136	39	2245-80-003-0001- Expenditure on disaster training	0.05
137	40	2029-00-104-0004-Zamidari Abolition Bond	0.42
138		2070-00-800-0022-Bihar State Fair Authority	0.43
139		4047-00-051-0104-Construction of Judicial Chamber for Land reforms Dy.Collector	1.00
140	42	2216-03-105-0102- Indira Awaas Yojana	100.00
141		2216-03-105-0104- Monitoring and Technical support to Indira Awaas Yojana	4.00
142		2501-06-101-0101- Swarnjayanti Gram Self Employment Scheme	200.00
143		2501-06-789-0101- Swarnjayanti Gram Swarojagar Yojana	100.00
144		2505-60-105-0101- National Programme of Food for Work	459.85
145		2505-60-789-0101- National Rural Self Employment Guarantee Scheme	135.50
146		2515-00-003-0101- Bihar Rural Development training Institution	3.50
147		4515-00-051-0101- Buildings of Block	53.40
148		4515-00-102-0102- Bihar Integrated social security strengthening project (EAP)	7.00
149	43	2203-00-004-0001-Grant and Research Scholarship	0.35
150		2203-00-004-0101-Bihar Council of science And Technology Patna Remote Sensing Central/Indira Gandhi Science Centre, Indira Gandhi Science Centre, Planatarium, Patna	12.97
151		2203-00-112-0203-Technical Education Quality Development Program	1.39
152	44	2070-00-001-0106- Ambedkar Foundation	20.00
153		2225-01-001-0101-Direction and Administration	1.00
154		2225-01-102-0017- Welfare of Normal Castes of Scheduled Castes	0.12
155		2225-01-102-0101-5 per cent additional grant to family oriented income production scheme	0.50
156		2225-01-102-0216- Pradhan Mantri Adarsh Gram Yojana (PMAGY)	11.00
157		2225-02-277-0005- Training- cum -production centre	0.26
158		2225-02-277-0314- Umbrella scheme for education of student of scheduled tribes	0.05
159		2225-02-796-0125- Development of Tharuhat Area	25.30
160	45	2401-00-108-0221- National Agriculture Development Scheme for Sugarcane Development	1.81
161	47	3055-00-003-0101- Driving training school	0.60
162	48	2215-02-106-0202-National River Conservation Plan (NRCP)	173.00
163		2215-02-789-0203-National River Conservation Plan (NRCP)	32.62
164		2217-01-190-0101-Grant in aid to Bihar State Housing Board For different Programmes	100.00

Appendices

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered	
(1)	(2)	(3)	(4)	
165	48	2217-02-191-0110-Grant in aid to Urban Bodies /Authorities and Institution Equivalent there for Preparation of Project report relating to Urban Basic Infrastructure Problems	1.00	
166		2217-03-192-0106-Grant- in -Aid To Urban Bodies /Authorities and Institution Equivalent there for Preparation of Project Report relating to Urban Basic Infrastructure Problems	1.00	
167		2217-03-193-0105-Regarding Urban Basic Infrastructure	1.00	
168		2217-05-001-0107-Problems Regarding Urban Based Structure	1.00	
169		2217-05-051-0102-Bihar Urban reform Nutrition Programme Externally Aided	30.24	
170		2217-80-001-0101-Bihar Urban Development Project	381.34	
171		4217-01-001-0201-Swachh Bharat Mission	3.94	
172		4217-01-051-0201-Swachh Bharat Mission	24.66	
173		4217-03-001-0201-Swachh Bharat Mission	0.98	
174		4217-03-051-0201-Swachh Bharat Mission	8.14	
175		49	4711-01-051-0105- Water Drainage Project (Works) (NABARD Aided Scheme)	0.10
176			6701-60-190-0001- Loans to B.S.C.C. limited, Patna	1.63
177		50	2702-02-005-0101-Survey and Investigation	20.00
178		51	2235-02-101-0111-Training of Regional offices for different Institution	0.13
179	2235-02-101-0220-National Programme for helpless person		5.00	
180	2235-02-103-0111-Kanya Suraksha Yojana		32.00	
181	2235-02-789-0109-Chief Minister Girl Security Scheme		13.40	
182	4235-02-102-0106-Building for Remand Home ,Children home		0.30	
Total			5133.94	

(Source: Detailed Appropriation Accounts, 2015-16)

Appendix -2.9

(Reference: Paragraph 2.3.9; Page 42)

Details of savings of ₹ one crore or more and above 10 per cent 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	05- Secretariat of the Governor	2012	2.45	0.27	2.18	89.14
2	09- Co-operative Department	2401	111.90	37.00	74.90	66.93
3	12- Finance Department	2047	19.93	0.15	19.78	99.24
4	15- Pension	2071	1337.67	0.02	1337.65	100.00
5	20- Health Department	2211	118.03	0.00	118.03	100.00
6	21- Education Department	2202	6105.36	116.45	5988.91	98.09
7		2204	4.60	0.00	4.60	100.00
8		2205	2.14	0.00	2.14	100.00
9		2251	2.44	0.00	2.44	100.00
10		4202	458.05	300.00	158.05	34.51
11	22- Home Department	4055	108.56	53.00	55.56	51.18
12	26- Labour Resource Department	2235	159.54	63.62	95.92	60.12
13	30- Minorities Welfare Department	2250	4.43	2.20	2.23	50.38
14	35- Planning and Development Department	2053	63.01	4.00	59.01	93.65
15	36- Public Health Engineering Department	4215	242.69	189.78	52.91	21.80
16	39- Disaster Management Department	2245	1397.65	1030.28	367.37	26.28
17	46- Tourism Department	5452	26.70	6.63	20.07	75.17
Total			10165.15	1803.40	8361.75	82.26

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

Appendix- 2.10

(Reference: Paragraph 2.3.9; Page 42)

Cases of 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	2566.27	1155.24	45.02
2		2402-Soil and Water Conservation	95.33	65.76	68.98
3		2415-Agricultural Research & Education	710.75	359.61	50.60
4		4401-Capital outlay on Crop Husbandry	428.98	416.96	97.20
5		4402-Capital Outlay on Social and Water Conservation	43.22	33.22	76.86
6	2	2403-Animal Husbandry	364.28	100.17	27.50
7		2404-Dairy Development	114.89	17.01	14.81
8		2405-Fisheries	112.28	41.17	36.67
9	3	2059-Public Works	548.77	59.31	10.81
10		4047-Capital Outlay on Other Fiscal Services	16.04	11.47	71.51
11		4059-Capital Outlay on Public Works	2045.83	1000.42	48.90
12		4216-Capital Outlay on Housing	87.04	37.32	42.88
13		4515-Capital Outlay on Other Rural Development Programmes	278.10	277.68	99.85
14	4	2070-Other Administrative Services	51.27	20.33	39.65
15	8	2204-Sports & Youth Services	57.21	21.11	36.90
16		2205-Art & Culture	70.60	38.26	54.19
17	9	2408-Food Storages and Warehousing	15.05	15.05	100.00
18		2425-Co-operation	341.99	136.64	39.95
19		4425- Capital Outlay on Co-operation	113.44	35.19	31.02
20		6425-Loans for Co-operation	132.77	32.77	24.68
21	10	4801-Capital Outlay on Power Projects	3575.43	786.47	22.00
22		6801-Loans for Power Projects	567.17	421.39	74.30
23	12	2052-Secretariat-General Services	86.30	36.70	42.53
24		2054-Treasury and Accounts Administration	125.48	34.77	27.71
25	16	2515-Other Rural Development Programmes	5313.52	2479.42	46.66
26	17	2040-Taxes on Sales, Trade, etc.	131.25	32.25	24.57
27	18	3456-Civil Supplies	1992.64	973.52	48.86
28	19	2406-Forestry & Wild Life	317.84	43.25	13.61
29	20	2210-Medical and Public Health	3955.68	648.33	16.39
30		4210-Capital Outlay on Medical and Public Health	1658.63	579.37	34.93
31	21	4202-Capital Outlay on Education, Sports, Art & Culture	1283.05	300.00	23.38
32	22	4055-Capital Outlay on Police	433.06	53.00	12.24
33		4235- Capital Outlay on Social Security & Welfare	60.00	20.04	33.40
34	23	2851-Village And Small Industries	166.50	81.69	49.06
35		2852-Industries	1203.28	301.46	25.05
36	24	2220-Information & Publicity	215.03	73.11	34.00

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
37	25	2230-Labour and Employment	18.30	12.11	66.17
38		2852-Industries	161.88	77.40	47.81
39	26	2230-Labour and Employment	248.76	76.04	30.57
40		2235-Social Security and Welfare	274.82	63.62	23.15
41	27	2014-Administration of Justice	651.27	143.91	22.10
42	28	2014-Administration of Justice	137.48	36.93	26.86
43	30	2202-General Education	253.28	25.62	10.12
44	32	2011-Parliament/State / Union Territory Legislatures	151.20	23.05	15.24
45	33	2051-Public Service Commission	23.34	18.64	79.86
46		2053-District Administration	367.71	130.54	35.50
47		2070-Other Administrative Services	46.39	17.07	36.80
48	35	3454-Census Surveys and Statistics	137.54	92.27	67.09
49		4070-Capital Outlay on Other Administrative Services	2014.98	581.84	28.88
50	36	2215-Water Supply and Sanitation	458.00	98.91	21.60
51		4215-Capital Outlay on Water Supply and Sanitation	1205.94	189.78	15.74
52	37	2515-Other Rural Development Programmes	302.14	111.40	36.87
53		3054-Roads and Bridges	1100	271.18	24.65
54		4515-Capital Outlay on Other Rural Development Programmes	9084.93	1112.52	12.25
55	38	2030-Stamps and Registration	80.11	24.57	30.67
56		2039-State Excise	73.73	23.88	32.39
57	39	2245-Relief On Account of Natural Calamities	2775.45	1030.28	37.12
58	40	2029-Land Revenue	653.52	214.24	32.78
59		3454-Census Surveys and Statistics	47.72	14.26	29.88
60		4047-Capital Outlay on Other Fiscal Services	37.57	15.09	40.17
61	41	5054-Capital Outlay on Roads and Bridges	4949.77	510.39	10.31
62	42	2216-Housing	2928.64	1492.73	50.97
63		2501-Special Programmes for Rural Development	935.15	637.04	68.12
64		2505-Rural Employment	2312.98	1149.82	49.71
65		2515-Other Rural Development Programmes	832.05	245.85	29.55
66		4515- Capital Outlay on Other Rural Development Programmes	243.41	233.35	95.87
67	43	2203-Technical Education	120.13	35.86	29.85
68		4202-Capital Outlay on Education, Sports, Art and Culture	42.21	17.35	41.10
69	44	2070-Other Administrative Services	20.00	20.00	100.00
70		2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1893.96	246.08	12.99
71	45	2401-Crop Husbandry	100.41	69.68	69.40
72	47	2041-Taxes on Vehicles	55.76	13.34	23.92
73	48	2215-Water Supply and Sanitation	600.85	223.78	37.24

Appendices

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
74	48	2217- Urban Development	2472.70	858.44	34.72
75		4217- Capital Outlay on Urban Development	37.73	37.73	100.00
76	49	2701-Medium Irrigation	123.64	15.05	12.17
77		2711-Flood control and Drainage	261.80	39.14	14.95
78		4700-Capital Outlay on major Irrigation	894.74	148.16	16.56
79		4701-Capital Outlay on Medium Irrigation	176.97	65.37	36.94
80	50	2702-Minor Irrigation	688.85	356.09	51.69
81		4702-Capital Outlay on Minor Irrigation	322.67	122.12	37.85
82	51	2235-Social Security and welfare	5134.58	881.43	17.17
83		2236-Nutrition	1655.99	564.52	34.09
84		4235-capital Outlay on Social Security and Welfare	95.11	40.79	42.89
Total			76485.12	23168.70	30.29

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

Appendix- 2.11
(Reference: Paragraph 2.3.10; Page 42)
Rush of Expenditure in the month of March 2016

(₹ in crore)

Sl. No.	Grant No.	Description	Total expenditure during 2015-16	Total expenditure in the Month of March 2016	Percentage of expenditure in March 2016 w.r.t. total expenditure of 2015-16
(1)	(2)	(3)	(4)	(5)	(6)
1	1	Agriculture Department	1766.17	701.91	39.74
2	9	Co-operative Department	766.88	459.87	59.97
3	11	Backward Class and Most Backward Class Welfare Department	2589.53	1020.21	39.40
4	16	Panchayati Raj Department	2923.32	1493.31	51.08
5	18	Food and Consumer Protection Department	1424.85	715.55	50.22
6	23	Industries Department	993.71	408.22	41.08
7	33	General Administration Department	367.79	140.51	38.20
8	39	Disaster Management Department	394.66	189.03	47.90
9	48	Urban Development and Housing Department	1977.47	765.08	38.69
10	51	Social Welfare Department	5309.79	2013.66	37.92
Total			18514.17	7907.35	42.71

(Source: Notes to Accounts 2015-16, Government of Bihar)

Appendix- 2.12

(Reference: Paragraph 2.4; Page 42)

Drawal of funds to avoid lapse of budgetary provision

(₹ in lakh)

Sl. No.	Head	Name of Department	Date of Amount drawn on AC Bill	Amount drawn on AC bill	Period of Remittance	Unspent amount remitted to treasury	Delay in Remittance (in Month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	2015	Upper election officer, Supaul	06/06/08	9.39	07/08/10	1.11	25
2.		BDO, Ladania, Madhubani	22/03/06	3.20	27/12/14	2.61	105
3.		Incharge upper election officer, Sitamarhi	14/10/10	271.20	08/09/14	17.02	47
4.		BDO, Mansahi, Katihar	19/02/11	0.61	29/08/14	0.18	42
5.	2029	NDC, Shekhpura	31/03/05	9.65	19/08/10	2.94	65
6.	2055	NDC, Darbhanga	17/03/12	30.00	03/01/14	9.46	21
7.		Assistant DG Police-cum-Accounts Incharge, Jahanabad	17/04/09	5.00	25/06/10	1.36	14
8.		NDC, Darbhanga	17/03/12	10.00	03/01/14	2.00	21
9.		DNDC, Gaya	25/11/05	8.62	23/07/10	5.25	56
10.		DO, Banka	08/06/09	80.00	26/06/15	2.56	72
11.		NDC, Patna	28/04/09	57.05	24/07/15	1.94	75
12.		2202	Director (Primary Education) Education Department, Patna	08/03/14	191.00	20/03/15	2.92
13.	2225	District Welfare Officer, Araria	15/03/11	61.07	08/11/14	9.30	44
14.	2245	NDC, Purnea	30/10/08	125.00	23/11/09	35.36	12
15.		CO, Benipatti, Madhubani	05/12/07	80.00	08/11/14	18.61	83
16.		BDO, Mansurchak	31/03/08	18.00	08/01/13	8.60	57
17.		CO, Brahmpur, Buxar	31/03/08	2.00	22/07/10	1.76	28
18.		CO, Bhargama, Araria	30/03/11	195.60	20/01/15	18.46	46
19.		CO, Biraul, Darbhanga	07/09/07	6.43	04/09/08	0.88	12
20.		Sub-divisional welfare officer, Phulparas	03/06/08	802.14	09/02/15	4.00	80
21.		CO Singhia, Samastipur	31/03/08	157.00	30/03/10	107.32	24 to 50
22.		CO, Sahebganj, Muzaffarpur	31/03/08	2.00	30/03/11	1.77	36
23.		CO, Vithan, Samastipur	20/01/11	7.50	04/06/12	1.73	16

Sl. No.	Head	Name of Department	Period of Amount drawn on AC Bill	Amount drawn on AC bill	Period of Remittance	Unspent amount remitted to treasury	Delay in Remittance (in Month)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
24.	2245	CO, Biraul, Darbhanga	30/03/08	47.46	23/01/12	38.29	46
25.	2250	District Welfare Officer, West Champaran, Betiah	31/10/11	70.50	27/07/13	2.90	21
26.	2401	BDO, Khutauna, Madhubani	02/11/09	80.38	05/08/13	2.05	45
27.		Dy. Director Agriculture, Patna	31/03/04	25.20	13/01/11	7.00	81
28.		District Agriculture Officer, Lakhisarai	21/02/11	60.37	20/01/15	7.72	47
29.		District Agriculture Officer, Darbhanga	29/03/13	9.00	15/01/14	5.92	10
30.		BDO Parihar, Sitamahri	19/08/10	9.91	23/04/15	6.24	56
31.	2403	District animal Husbandry officer, Kishanganj	31/03/08	34.50	04/11/13	6.15	67
32.	3454	District Statistical Officer, Madhepura	31/03/10	1.34	13/02/14	1.04	46
33.	4047	CO, Birual, Darbhanga	20/03/12	23.00	28/02/13	2.00	11
34.		Assistant Commissioner, Commercial Tax Department, Patna	29/03/05	224.00	07/09/12	81.45	89
35.		CO, Kahalgaon, Bhagalpur	06/03/12	15.00	21/01/15	6.40	35
36.	4210	Chief Medical Officer, Patna	31/03/06	54.40	25/08/15	7.68	113
37.	4220	District Public Relation Officer, Sitamarhi	28/02/09	21.69	16/01/15	1.40	71
38.	5054	DM, Gaya	31/12/09	310.00	26/05/14	15.32	53
39.			10/05/10	231.50	26/05/14	5.08	49
Total				3350.71		453.78	

(Source: Information furnished by FAW Section, O/o AG (Audit) Bihar, Patna)

Appendix- 2.13
(Reference: Paragraph 2.4; Page 42)
Details of hundred per cent remittance of amount

(₹ in lakh)

Sl. No.	Head	Name of Department	Period of Amount drawn on AC Bill	Amount drawn on AC bill	Period of Remittance	Unspent amount remitted to treasury	Delay in Remittance (in Month)
1.	2015	BDO, Makhdumpur, Jahanabad	14/03/11	0.53	10/06/14	0.53	39
2.	2205	District Development Section, Secretariat, Darbhanga	24/03/12	2.00	02/01/13	2.00	9
3.	2225	District Welfare Officer, Araria	27/02/09	2.20	08/11/14	2.20	68
4.	2245	CO, Singhia, Samastipur	31/03/08	60.00	25/03/09	60.00	12
5.	2245	CO, Supaul	20/12/11	2.50	12/01/13	2.50	12
6.	2245	BDO, Mansuchak	12/03/11	1.00	09/01/13	1.00	22
7.	2401	BDO, Shekhopur Jaral, Shekhpura	23/12/09	4.75	28/01/13	4.75	37
8.	2401	Officer on special Duty Sugar-cane Industry Department, Bihar, Patna	29/03/08	80.00	03/08/10	80.00	28
9.	4047	CO Raniganj, Araria	03/03/12	5.00	09/04/13	5.00	13
10.	4047	NDC Jamui	14/02/12	7.00	26/04/13	7.00	15
11.	4055	Assistant DG Police (Q) Patna	11/10/10	116.59	05/03/13	116.59	29
12.	4885	Assistant Industry Director, Patna	14/01/08	100.00	24/02/15	100.00	86
Total				381.57		381.57	

(Source: Information furnished by FAW Section, O/o AG (Audit) Bihar, Patna)

Appendix- 2.14

(Reference: Paragraph 2.5; Page 43)

Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2015-16

(₹ in crore)

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2014-Administration of Justice	642.38	312.56
2	2015-Elections	441.35	395.41
3	2029-Land Revenue	431.14	394.77
4	2039-State Excise	49.63	35.04
5	2040-Taxes on Sales, Trade etc.	90.22	51.57
6	2041-Taxes on Motor Vehicles	39.77	21.70
7	2048-Appropriation for Reduction or Avoidance of Debt	491.85	491.85
8	2049-Interest Payments	7097.69	6733.16
9	2053-District Administration	322.51	262.44
10	2054-Treasury and Accounts Administration	72.00	48.65
11	2055-Police	4862.22	2140.47
12	2056-Jails	236.39	15.49
13	2059-Public Works	452.28	431.41
14	2070-Other Administrative services	433.30	62.58
15	2071-Pensions and Other Retirement Benefits	11850.36	11835.43
16	2202-General Education	18429.71	2781.49
17	2203-Technical Education	106.42	42.70
18	2204-Sports and Youth Services	34.98	29.35
19	2205-Art and Culture	34.22	14.74
20	2210-Medical and Public Health	3115.54	2911.21
21	2211-Family Welfare	365.03	344.25
22	2215-Water Supply and Sanitation	610.13	577.25
23	2216-Housing	1435.68	1435.68
24	2217-Urban Development	1648.53	1270.90
25	2225-Welfare of SC,ST and Other Backward Classes	4055.63	3411.75
26	2230-Labour and Employment	174.05	73.49
27	2235-Social Security and Welfare	4316.75	4072.49
28	2236-Nutritions	1074.86	827.99
29	2245-Relief on account of Natural Calamities	347.52	322.47
30	2251-Secretariat Social Services	50.45	17.40
31	2401-Crop Husbandry	1703.80	1453.79
32	2402-Soil and Conservation	29.44	29.11
33	2406-Forestry and wild life	269.91	269.91
34	2408-Food Storage and Warehousing	623.37	623.37
35	2415-Agriculture Research and Education	351.58	346.03
36	2425-Co-operation	197.71	89.32
37	2501-Special Programme for Rural Development	431.62	424.20
38	2505-Rural Employment	1140.83	1129.90
39	2515-Other Rural Development Programme	3346.69	2158.33
40	2700-Major Irrigation	408.82	66.42
41	2701-Medium Irrigation	106.94	46.74
42	2702-Minor Irrigation	330.38	238.81
43	2711-Flood Control and Drainage	213.56	61.31
44	2801-Power	6047.95	3300.00
45	2852-Industries	1112.35	544.52
46	3054-Road and Bridges	1709.07	1293.30
47	3451-Secretariat Economic Services	75.02	13.22
48	3454-Census Survey and Statistics	113.84	87.27
49	3456-Civil Supply	795.17	785.21

Appendices

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
50	4047-Capital outlay on Other Fiscal Services	26.87	24.87
51	4055-Capital outlay on Police	318.19	299.93
52	4059-Capital outlay on Public Works	1038.23	1038.23
53	4070- Capital outlay on Other Administrative Services	2233.73	2146.50
54	4202- Capital outlay on Education, Sports, Art and Culture	549.82	41.31
55	4210-Capital outlay on Medical and Public Health	1090.75	1090.75
56	4215-Capital outlay on Water Supply and Sanitation	773.47	773.47
57	4216-Capital outlay on Housing	50.04	50.04
58	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes	18.60	18.60
59	4235-Capital Outlay on Social Security and Welfare	101.00	95.00
60	4250-Capital outlay on Other Social Services	156.85	130.13
61	4401-Cpital Outlay on Crop husbandry	45.35	43.99
62	4402-Capital Outlay on Soil and Water Conservation	10.00	10.00
63	4406-Capital Outlay on Forestry and Wildlife	12.67	12.67
64	4408-Capital outlay on Food Storage and Warehousing	461.76	461.76
65	4425-Capital outlay on Co-operative	75.15	68.79
66	4515-Capital outlay on Other Rural Development Programme	8012.63	92.55
67	4700-Capital outlay on Major Irrigation	735.60	735.36
68	4701-Capital outlay on Medium Irrigation	97.45	97.45
69	4702-Capital outlay on Minor Irrigation	200.48	200.48
70	4711-Capital outlay on Flood Control Projects	651.12	651.12
71	4851-Capital Outlay on Village & Small Industries	53.40	53.40
72	4859-Capital Outlay on Telecommunication and Electronic Industries	19.99	19.99
73	5053-Capital Outlay on Civil Aviation	12.30	12.30
74	5054-Capital outlay on Roads and Bridges	4402.77	4402.77
75	5452-Capital outlay on Tourism	33.77	33.77
76	5465- Investment in General Financial and Business Institutions	31.00	31.00
Total		103533.63	66962.68

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

Appendix- 2.15

(Reference: Paragraph 2.6; Page 44)

Details of withdrawals from Contingency Fund for routine expenditure

(₹ in crore)

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory Legislatures	Three vehicles for Hon'ble chairman of Bihar Vidhan Sabha & Spl. guists	0.42
2	2012	President, Vice - President/ Governor, Administrator of Union Territories	Extra expenditure on garden	0.03
3			Extra expenditure in commercial services	0.30
4			Extra expenditure on domestic affairs	0.10
5	2013	Council of Ministers	For electric charge of residential officer of Hon'ble Ministers	0.30
6	2014	Administration of Justice	Nine vehicles for Hon'ble High Court Judges	0.71
7	2040	Taxes on Sales, Trade etc.	Two vehicles for com. department	0.25
8	2051	Public Service Commission	For competitive examination conducted by Commission	5.00
9	2052	Secretariat-General Services	Vehicle for Finance department	0.09
10			For three Scorpio Vehicle to Revenue Board, Bihar	0.33
11			Enova vehicle for office	0.12
12			Pay & allowance of MACP to employees & Dy. Director (Urdu)	0.09
13			For MarutiCiaz for Static Commission office Bihar Bhawan N. Delhi	0.15
14			For Maruti "Siyaz vehicle to Secy. to Chief Minister	0.07
15			2053	District Administration
16	2059	Public Works	For purchase of CLAZ-ZXL+ (Met) Vehicle	0.10
17	2070	Other Administrative Services	Training Fee for newly appointed	0.07
18			For Addition Grant 22 apart from Pay etc. to Bihar State Human Rights Commission	0.75
19			For Republic Day & NCC celebration of Governor House	0.12
20			Land for Administrative Training Institute at Gaya	10.27
21	2202	Education	For dress to girls of secondary education	27.78
22			For cycle to boys of secondary education	15.63
23			For dress to girls of secondary education	5.12
24			Cycle to girls secondary education	15.88
25			For development of State Universities	67.35
26			Health Programme to Girls of Secondary Education	7.50
27			State Share for ServShikshaAbhiyan	183.48
28			For payment of salary of contract teachers	345.24
29			For dress to girls of secondary education	15.69
30			For dress to pupil of primary education	40.00
31			For dress to pupil of primary education	28.00

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Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
32	2202	Education	For scholarship to pupil of primary education	27.07
33			For Dress to Girls of Primary Education	4.93
34			For cycle to Girls of Primary Education	54.27
35			For Cycle to Girls of Secondary Education Student	40.18
36			For Scholarship to Secondary Education Student	17.95
37	2210	Medical and Public Health	For payment of Professional & Spl.(Mamta activist) to Sadar & Sub-divisional Hospital	41.00
38			For pay & allowance & medical of ANMCH Gaya	10.04
39			For payment of contract employees of Government Medicine College Bettiah	3.50
40			For payment of contract employees of DMCH Laheriasarai	1.50
41			For payment of contract employees of JLN MCH Bhagalpur	2.05
42			For payment of contract employees of JLN MCH Bhagalpur	12.82
43			For contract employees of NMCH Patna	13.97
44			For payment of contract employees for Training Nurses Programme	2.22
45			For Pay & allowances & scholarship to student of PMCH	33.27
46			For Pay & allowances of contract employee & scholarship to student of PMCH	9.92
47	2225	Welfare of schedule castes, Schedule Tribes and others	Central sponsored Pre- Matric Scholarship	20.22
48			Share to Central Sponsored Scholarship	119.78
49			Share to State Sponsored Pre-Matric Scholarship	500.00
50	2235	Social Security and Welfare	For internal adjustment of I.C.D.S. on establishment expenditure	368.35
51			For internal adjustment of Indira Gandhi Mother Co-operation	4.73
52			For Indira Gandhi Mother Co-operation Planning	14.20
53			For girl strengthening under Rajiv Gandhi scheme -SABLA Planning	9.09
54			For girl strengthening under Rajiv Gandhi scheme -SABLA Planning	29.95
55			For implementation of Swasthposhan	87.50
56			For implementation of Swasthposhan	28.50
57			For girl strengthening under Rajiv Gandhi scheme -SABLA Planning	58.56
58	2250	Other Social Services	For khadimulhajjaj on hajj occasion	0.24
59			For ex-gratia payment to state religious board	2.00
60			For Haj samittee of Bihar State	0.20
61	2251	Secretariat-Social Services	Two vehicle for Hon'ble Health Minister	0.14
62			Two vehicle for Hon'ble Labour Resource Minister	0.27

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
63	2251	Secretariat-Social Services	Pay for Presiding officer & members of wakf Tribunal	0.08
64			Vehicle for Pr. Secretary of Art, Culture & Youth Affairs	0.14
65	2705	Command Area Development	For Command Area Development	4.00
66	2852	Industries	Research for Sugarcane	8.95
67	3054	Roads and Bridges	For DFID TFTA Programme	3.65
68	3451	Secretariat-Economic Services	Vehicle for Pr. Secretary; Co-operative Department	0.14
69			Vehicle for Pr. Secretary of secretariat economic service	0.14
70	4225	Capital outlay of welfare of schedule castes, schedule tribes and other backward classes	For repair of Building & Furniture of minority community	0.99
71	4425	Capital outlay on co-operative	For Rice Mill & Gasifire under National Agriculture Development Programme	14.94
72	4515	capital outlay on other rural development programmes	For enhancement of PMGSY	213.39
73			For Government Panchayat Building	124.00
74	4700	capital outlay on Major Irrigation	For Gandak Basin Irrigation Project	21.00
75			For Sone Basin Irrigation Project	24.21
76	4702	capital outlay on Minor Irrigation	For A.I.B.P. Project	28.70
77	5054	capital outlay on Roads and Bridges	For Internal Adjustment of Planning & Development Department	184.00
78	5475	capital outlay on other General economic services	Modernisation of food & supply conservation office	0.98
79	6003	Internal Debt of the State Government	Payment of Debt of N.C.D.C.(New Delhi)	4.00
80	7610	Loan to Government servants etc.	Motor Car Adv. to BharVidhan Mandal Members	4.00
Total				2927.07

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

Appendix- 2.16
(Reference: Paragraph 2.7.1; Page 44)
Statement of excess payment of Pension/Family pension

(₹ in lakh)

Sl. No.	IR No. & Year	Name of Treasury	Name of Bank	Name of pensioner (Family Pension)	PPO No.	Amount of excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	3/2015-16	Sitamarhi	Bank of Baroda, Sitamarhi	Smt. Usha Devi	S/62134	3.01
2.				Smt. Full Kunwar Devi	S/51749	4.40
3.				Smt. Wani Pathak	S/102634	0.32
4.				Smt. Geeta Devi	S/105797	0.34
5.				Smt. Asha Devi	S/105418	2.17
6.			Central Bank of India, Sitamarhi	Smt. Shail Kumari	104054	2.01
7.				Sri Triveni Lal Das	207522	4.06
8.				Fatma Khatoon	225820	0.90
9.				Smt. Ishwarwati Devi	354816	2.83
10.			Allahabad Bank, Sitamarhi	Smt. Sahnaz Khatun	119065	0.34
11.				Smt. Sumitra Devi	119065	1.29
Total (A)						21.67
12.	16/2015-16	Gaya	Uco Bank, Gaya	Arjun Prasad	320566	0.20
13.				Nanhak Thakur	325512	0.08
14.				Raj Kishor Prasad Sharma	320515	0.31
15.				Rama Shankar Prasad Singh	338039	0.34
16.				Ram Raj Singh	409705	0.62
17.			Bank of India, Gaya	Smt. Shakuntala Devi	S/101409	4.61
18.			Uco Bank, Gaya	Surendra Kumar Sinha	340402	0.43
19.			Vijay Narain Singh	309655	0.95	
20.			Narendra Dwivedi	379340	1.52	
Total (B)						9.06
21.	15/2015-16	Sheohar	Bank of India, Sheohar	Smt. Sayara Khatoon	238963	3.11
22.				Smt. Manorma Devi	S/88955	1.07
23.			Central Bank of India, Sheohar	Smt. Bibi Marila	S/29015	2.14
24.				Smt. Shail Devi	118062	1.66
25.				Smt. Sunaina Devi	112586	1.80
26.				Smt. Sarswati Devi	S/105044	0.46
Total (C)						10.24
27.	20/2015-16	Daudnagar	Bank of Baroda, Daudnagar	Smt. Sita Devi	S/118221	0.54
28.				Aisha Khatoon	447855	1.21
29.			Punjab National Bank, Daudnagar	Smt. Sumitra Devi	S/101904	2.97
30.				Shri Kanhaiya Lal	387482	1.55
31.				Smt. Husne Jehar Khatoon	S/113189	3.03
32.				Smt. Surya Mani Devi	S/101899	2.63
33.				Shri Mahant Krishna Kant	390690	3.54
34.				Shri Surya Deo Singh	S/101810	2.87
35.				Smt. Manju Devi	S/104458	2.15
36.				Shri Daroga Singh	389718	1.12
37.				Shri Ramdeo Sah	400263	0.71
38.				Shri Ram Prasad	324253	0.17
39.				Mrs. Shobha Kumari	201211101120	2.00
Total (D)						24.49

Sl. No.	IR No. & Year	Name of Treasury	Name of Bank	Name of pensioner (Family Pension)	PPO No.	Amount of excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40.	12/2015-16	Forbesganj	UCO Bank, Bathnaha	Mina Devi	393655	0.92
Total (E)						0.92
41.	10/2015-16	Rosera	Central Bank of India, Rosera	Ram Pukari Devi	S/112010	0.70
Total (F)						0.70
42.	6/2015-16	Sherghati	Bank of Baroda	Smt. Urmila Devi	S/114007	0.25
Total (G)						0.25
43.	11/2015-16	Jamui	State Bank of India, Jamui	Dina Nath Chaurasia	201211123005	1.43
44.				Abhinandan Prasad	201011122170	2.45
45.				Dinesh Prasad Mandal	201411081268	0.51
46.				Surendra Prasad Singh	201511061596	0.17
47.			Payment by TO	Vibhuti Bhushan Prasad	201511161068	0.02
48.				Brahmadeo Prasad	201411182266	0.02
49.			Bank of Baroda, Jamui	Umesh Prasad Singh	201311063813	0.47
50.			Uco Bank, Jamui	Niranjan Kumar Malviya	448575	1.24
51.			Bank of India, Jamui	Kedar Nath Singh	284166	1.29
52.				Smt. Kusun Devi	404326	0.21
53.				Smt. Sita Devi	413039	4.56
54.			Uco Bank, Jamui	Umesh Prasad Singh	401102	4.42
55.				Suresh Prasad	377415	3.58
Total (H)						20.37
56.	14/2015-16	Lakhisarai	UCO Bank, Surajgarha	Bindeshwari Prasad	404299	0.59
57.				Usha Devi	370510	3.76
58.				Asha Singh	S/103018	4.40
59.				Tarani Prasad Mahto	395134	0.69
60.				Parmeshwar Devi	S/102096	2.77
61.			Bank of India, Lakhisarai	Bhagirath Singh	396140	0.12
Total (I)						12.33
Grand Total (A+B+C+D+E+F+G+H+I)						100.03

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

Appendix- 2.17
(Reference: Paragraph 2.7.2; Page 45)
**Position of submission of vouchers in support of payment
for financial year 2015-16**

(₹ in lakh)

Sl. No.	Name of Treasuries	No of Vouchers	Amount involved
(1)	(2)	(3)	(4)
1	Aurangabad	170	9.37
2	Araria	140	18.62
3	Arwal	128	7.47
4	Bihar Bhawan	4	0.04
5	Bhabua	143	2.95
6	Bagha	77	1.27
7	Bhagalpur	343	26.32
8	Begusarai	299	12.88
9	Bhojpur, Ara	807	49.47
10	Banka	282	14.07
11	Benipur	104	2.14
12	Barh	110	1.27
13	Birpur	56	0.94
14	Barsoi	87	5.87
15	Buxar	153	3.39
16	Dalsinghsarai	187	5.45
17	Darbhanga	352	32.02
18	Dehri	141	2.68
19	Dumraon	220	6.30
20	Danapur	278	8.12
21	Doudnagar	71	1.40
22	East Champaran (Motihari)	374	13.15
23	Forbesganj	26	0.60
24	Gopalganj	356	11.03
25	Gaya	393	20.74
26	Hilsa	126	5.15
27	Jhanjharpur	131	1.70
28	Jamui	252	5.99
29	Jehanabad	304	19.71
30	Khagaria	160	6.23
31	Kishanganj	141	8.14
32	Katihar	252	8.56
33	Lakhisarai	116	3.61
34	Lalganj	62	1.10
35	Madhubani	381	29.27
36	Madhepura	249	8.44
37	Munger	228	9.37
38	Mahua	80	1.28
39	Mokama	56	1.27
40	Masourhi	58	1.12
41	Muzaffarpur	514	20.31

Sl. No.	Name of Treasuries	No of Vouchers	Amount involved
(1)	(2)	(3)	(4)
42	Naugachia	83	1.33
43	Narkatiaganj	83	6.59
44	Nalanda (Biharsharif)	248	27.22
45	Nirmla	18	1.38
46	Nawadah	228	7.25
47	Patna BikashBhawan	144	633.39
48	Patna NirmanBhawan	122	334.00
49	Pupri (Sitamarhi)	64	1.58
50	Purnea	409	24.20
51	Patna city	171	1.82
52	Patna	636	26.86
53	Patna SinchaiBhawan	368	197.92
54	Rajgir	153	3.39
55	Rajouli	53	1.13
56	Rossera	189	1.95
57	Rohtas (Sasaram)	357	25.46
58	Saharsa	331	30.97
59	Sheohar	66	2.80
60	Sikrhana	193	13.33
61	Shikhpura	193	11.83
62	Sitamarhi	353	23.02
63	Supoul	297	23.55
64	SahpurPatory	31	0.46
65	Sherghati	162	3.01
66	Saran	704	49.41
67	Sitamarhi	317	33.86
68	Siwan	302	8.64
69	Teghra	120	4.64
70	Tekari (Gaya)	160	2.27
71	Triveniganj	71	3.88
72	Vaishali(Hazipur)	188	60.34
73	West Champaran (Bettiah)	277	23.73
Total		15502	1980.02

(Source: Information furnished by office of the Accountant General (A&E) Bihar)

Appendix- 2.18

(Reference: Paragraph 2.8.2; Page 46)

Unnecessary Supplementary Provision (Grant No. 01)

(₹ in crore)

Sl. No.	Head of Accounts	Original	Supplementary	Total	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2401- Crop Husbandary-00-001- Direction and Administration-0001-Direction	11.82	0.10	11.92	8.85
2	2401- Crop Husbandary-00-103-Seeds-0109-Extension of quality seed farms-Expenditure on farming	152.52	27.22	179.74	107.66
3	2401- Crop Husbandary-00-108-Commercial Crops-0320-National Oil Seed and Palm oil Mission	1.17	0.74	1.91	0.67
4	2401- Crop Husbandary-00-109-Extension and Farmers' Training-0001-Divisional, District and Sub-divisional establishment	230.95	0.04	230.99	148.30
5	2401- Crop Husbandary-00-113-Agricultural Engineering-0105-Promotion of Agricultural Mechanisation	206.59	8.68	215.27	121.49
6	2401- Crop Husbandary-00-119-Horticulture and Vegetable Crops-0324-National Horticulture Mission	10.92	20.12	31.04	10.29
7	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0117-Seed Production Programme	35.57	5.25	40.82	17.63
8	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0120-Promotion of Agricultural Mechanisation	52.97	1.67	54.64	16.54
9	2401- Crop Husbandary-00-789 Special Component Plan for Schedule Castes—0125-Emergency Scheme for Flood/Drought	23.00	32.00	55.00	11.20
10	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0334-National Oil seeds and Palm oil Mission	0.30	0.14	0.44	0.09
11	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0336-National Agriculture Extension and Technology Mission	9.00	5.28	14.28	0.19
12	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0338-National Maintainable Agriculture Mission	4.00	7.37	11.37	3.33
13	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0140-Seed Production Programme	3.06	0.33	3.39	0.78
14	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0143-Promotion of Agricultural Mechanisation	5.30	0.10	5.40	0.86
15	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0147-Emergency Scheme for Flood/Drought	2.30	2.00	4.30	0.89
16	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0356-National Oil seeds and Palm oil Mission	0.03	0.01	0.04	0.01
17	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0357-National Oil seeds and Palm oil Mission	0.28	0.24	0.52	0.07
18	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0358-National Maintainable Agriculture Mission	0.40	0.46	0.86	0.13

Sl. No.	Head of Accounts	Original	Supplementary	Total	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
19	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0360-National Agriculture Extension and Technology Mission	0.90	0.33	1.23	0.23
20	2402- Soil and Water Conservation-00-102- Soil Conservation-0313-Integrated Water Management Programme (IWMP)	15.60	25.27	40.87	3.73
21	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes - 0302- Integrated Watershed Management Program	4.00	4.87	8.87	0.70
22	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0309-Integrated Watershed Management Program	0.40	0.30	0.70	0.01
23	2415- Agriculture Research and Education-01-Crop Husbandry- 004-Research-0107- Strengthening of Soil, Seed and Fertilizer Laboratory	7.80	0.82	8.62	4.47
24	2415- Agriculture Research and Education-01- Crop Husbandry- 789- Special Component Plan for Schedule Castes-0107- Strengthening of Soil, Seed and Fertilizer Laboratory	2.00	0.16	2.16	0.57
25	2415- Agriculture Research and Education-01- Crop Husbandry- 796- Tribal Area Sub Plan-0105-Soil,Seed and Fertilizers Laboratory	0.20	0.01	0.21	0.01
26	2435-Other Agricultural Programmes-01- Marketing and quality control-102-Grading and Quality Control Facilities-0003-Seed Testing Laboratory	5.40	0.06	5.46	3.38
27	3475- Other General Economic Services-00-106- Regulation of Weights and Measures-0001-Scheme for Standardisation of Weights and Measures	8.75	0.02	8.77	6.58
28	4401- Capital Outlay on Crop Husbandary-00-051-Construction-0101-Establishment of Buildings of Agriculture office	10.00	7.12	17.12	5.56
29	4401- Capital Outlay on Crop Husbandary-00-105-Manures and Fertilizers-0201-National Sustainable Agriculture Mission	16.82	9.04	25.86	5.38
Total		822.05	159.75	982.80	479.60

(Source: Detailed Appropriation Accounts, 2015-16, Government of Bihar)

Appendix- 2.19

(Reference: Paragraph 2.8.4; Page 47)

Surrender of funds on the last day of the financial year (Grant No. 01)

(*₹ in crore*)

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
1	2401- Crop Husbandary-00-105- Manures and fertilizers-0207- National maintainable agriculture mission	34.46	16.86	1719	31/03/2016
2	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0238-Rashtriya Sandharniya Krishi Mission	6.63	3.39	1719	31/03/2016
3	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0258- Rashtriya Sandharniya Krishi Mission	0.42	0.33	1719	31/03/2016
4	2401- Crop Husbandary-00-105- Manures and Fertilizers-0307- National Maintenance Agriculture Mission	53.85	35.38	1719	31/03/2016
5	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0338-National Maintainable Agriculture Mission	11.37	7.99	1719	31/03/2016
6	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0358- National Maintainable Agriculture Mission	0.86	0.73	1719	31/03/2016
7	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0216-Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	189.17	90.26	1721	31/03/2016
8	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0203- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	36.47	17.40	1721	31/03/2016
9	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0231- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	2.28	1.09	1721	31/03/2016
10	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0316- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	182.83	31.06	1721	31/03/2016
11	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0303- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	37.42	8.16	1721	31/03/2016
12	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0331- Rashtriya Krishi Vikash Yojana(RKVY)(ACA)	13.61	11.78	1721	31/03/2016

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
13	2401- Crop Husbandary-00-109-Extension and Farmers' Training-0217-National Agriculture Extension and Technology Mission	66.08	26.19	1722	31/03/2016
14	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0236- National Agriculture Extension and Technology Mission	12.74	4.59	1722	31/03/2016
15	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0260-National Agriculture Extension and Technology Mission	0.80	0.35	1722	31/03/2016
16	2401- Crop Husbandary-00-109-Extension and Farmers' Training-0317- National Agriculture Extension and Technology Mission	62.48	17.91	1722	31/03/2016
17	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0336- National Agriculture Extension and Technology Mission	14.28	10.40	1722	31/03/2016
18	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0360-National Agriculture Extension and Technology Mission	1.23	1.00	1722	31/03/2016
19	2401- Crop Husbandary-00-119-Horticulture and Vegetable Crops-0224-National Horticulture Mission	30.26	18.64	1723	31/03/2016
20	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0235- National Horticulture Mission	5.83	3.59	1723	31/03/2016
21	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0257-National Horticulture Mission	0.36	0.22	1723	31/03/2016
22	2401- Crop Husbandary-00-119-Horticulture and Vegetable Crops-0324- National Horticulture Mission	31.04	20.75	1723	31/03/2016
23	2401- Crop Husbandary-00-789-Tribal Area Sub Plan-0335-National Horticulture Mission	6.68	5.51	1723	31/03/2016
24	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0357-National Oil seeds and Palm oil Mission	0.52	0.45	1723	31/03/2016
25	2402- Soil and Water Conservation- 00-101-Soil Survey and Testion-0001-Survey Establishment	0.53	0.07	1733	31/03/2016
26	2402- Soil and Water Conservation-00-001-Direction and Administration-0001-Headquarters Establishment	1.82	0.03	1732	31/03/2016

Appendices

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
27	4402-Capital Outlay on Social and Water Conservation-00-102-Soil Conservation-0202-Integrated Watershed Management Program	43.22	30.11	1735	31/03/2016
28	4401- Capital Outlay on Crop Husbandary-00-105-Maures and Fertilizers-0201-National Sustainable Agriculture Mission	25.86	1.34	1725	31/03/2016
29	4401- Capital Outlay on Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0203- National Sustainable Agriculture Mission	4.99	0.27	1725	31/03/2016
30	4401- Capital Outlay on Crop Husbandary-00-796- Tribal Area Sub Plan-0204- National Sustainable Agriculture Mission	0.31	0.01	1725	31/03/2016
31	2402- Soil and Water Conservation-00-102-Soil Conservation-0213-Integrated Water Management Programme (IWMP)	11.15	5.84	1724	31/03/2016
32	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes-0202- Integrated Watershed Management Programme (IWMP)	2.15	1.15	1724	31/03/2016
33	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0209- Integrated Watershed Management Programme (IWMP)	0.13	0.12	1724	31/03/2016
34	2402- Soil and Water Conservation-00-102- Soil Conservation-0313- Integrated Water Management Programme (IWMP)	40.87	37.14	1724	31/03/2016
35	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes-0302- Integrated Watershed Management Programme (IWMP)	8.87	8.17	1724	31/03/2016
36	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0309- Integrated Watershed Management Programme (IWMP)	0.70	0.69	1724	31/03/2016
37	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0103-Emergency scheme for Flood Drought	255.70	72.48	1708	31/03/2016
38	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0125- Emergency scheme for Flood Drought	55.00	43.22	1708	31/03/2016

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
39	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0147- Emergency scheme for Flood Drought	4.30	3.41	1708	31/03/2016
40	2401- Crop Husbandary-00-102- Food Grain Crops-0201- National Food Security Mission	73.79	38.84	1718	31/03/2016
41	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0237- National Food Security Mission	14.22	8.00	1718	31/03/2016
42	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0259- National Food Security Mission	0.89	0.73	1718	31/03/2016
43	2401- Crop Husbandary-00-102- Food Grain Crops-0301- National Food Security Mission	53.43	45.19	1718	31/03/2016
44	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0323- National Food Security Mission	10.32	9.49	1718	31/03/2016
45	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0359- National Food Protection Mission	0.65	0.74	1718	31/03/2016
46	2401- Crop Husbandary-00-113- Agricultural Engineering-0105- Promotion of Agricultural Mechanisation	215.27	8.61	1711	31/03/2016
47	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0120- Promotion of Agricultural Mechanisation	54.64	23.60	1711	31/03/2016
48	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0143- Promotion of Agricultural Mechanisation	5.40	3.65	1711	31/03/2016
49	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0114- Agri-business Infrastructure Development Project (EAP)	50.66	47.56	1710	31/03/2016
50	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0132- Agri-business Infrastructure Development Project (EAP)	12.20	12.20	1710	31/03/2016
51	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0154- Agri-business Infrastructure Development Project (EAP)	1.22	1.22	1710	31/03/2016
52	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0106- Intensified Field Development and Training Support-New Scheme	107.57	26.15	1709	31/03/2016

Appendices

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
53	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0106- Intensified Field Development and Training Support-New Scheme	34.82	21.58	1709	31/03/2016
54	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0134- Intensified Field Development and Training Support-New Scheme	3.69	3.41	1709	31/03/2016
55	2415- Agriculture Research and Education-01- Crop Husbandry-277-Education-0101-Grants to Rajendra Agriculture University	0.17	0.17	1715	31/03/2016
56	2415- Agriculture Research and Education-01- Crop Husbandry-789- Special Component Plan for Schedule Castes-0105 Grants to Rajendra Agriculture University	0.03	0.03	1715	31/03/2016
57	2415- Agriculture Research and Education-01- Crop Husbandry-004-Research-0107-Strengthening of Soil, Seed and Fertilizer Laboratory	8.62	3.25	1714	31/03/2016
58	2415- Agriculture Research and Education-01- Crop Husbandry-789- Special Component Plan for Schedule Castes-0107- Strengthening of Soil, Seed and Fertilizer Laboratory	2.16	1.40	1714	31/03/2016
59	2415- Agriculture Research and Education-01- Crop Husbandry-796- Tribal Area Sub Plan-0105 - Soil, Seed and Fertilizers Laboratory	0.21	0.19	1714	31/03/2016
60	2402- Soil and Water Conservation-00-102-Soil Conservation-0112-Land Conservation Work	19.50	8.80	1713	31/03/2016
61	2402- Soil and Water Conservation-00-789- Special Component Plan for Schedule Castes-0101- Land Conservation Work	5.00	2.99	1713	31/03/2016
62	2402- Soil and Water Conservation-00-796- Tribal Area Sub Plan-0108- Land Conservation Work	0.50	0.49	1713	31/03/2016
63	2401- Crop Husbandary-00-119- Horticulture and Vegetable crops-0101-Horticulture Development Scheme	62.40	10.11	1712	31/03/2016
64	2401- Crop Husbandary-00-789- Special Component Plan for Schedule Castes-0130- Horticulture Development Scheme	16.00	5.92	1712	31/03/2016

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
65	2401- Crop Husbandary-00-796- Tribal Area Sub Plan-0152- Horticulture Development Scheme	1.60	0.97	1712	31/03/2016
66	2401- Crop Husbandary-00-103- Seeds-0001-Seed Multiplication Farm	15.93	2.28	1727	31/03/2016
67	3451-00-090-Secretariat-0007- Agriculture Department	3.36	0.25	1739	31/03/2016
68	3475- Other General Economic Services-00-106-Regulation of Weights and Measures-0402- Strengthening for Statutory Weights and Measures	5.00	5.00	1704	31/03/2016
69	2401- Crop Husbandary-00-103- Seeds-0417-Development and Strengthening of Infrastructure facilities for production and distribution of quality seeds	10.00	10.00	1703	31/03/2016
70	2401- Crop Husbandary-00-105- Manures and fertilizers-0001- Compost Manure Scheme	2.74	0.87	1728	31/03/2016
71	2401- Crop Husbandary-00-108- Commercial Crops-0001-Jute Development Scheme	4.49	1.74	1729	31/03/2016
72	2401- Crop Husbandary-00-109- Extension and Farmers' Training- 0001-Divional, District and Sub-divisional establishment	230.99	81.54	1730	31/03/2016
73	2401- Crop Husbandary-00-119- Horticulture and Vegetable Crops- 0001-Horticulture Development Scheme	15.82	4.44	1731	31/03/2016
74	4401- Capital Outlay on Crop Husbandary-00-051-Construction- 0101-Establishment of Buildings of Agriculture Office	17.12	11.57	1717	31/03/2016
75	2415- Agriculture Research and Education-01- Crop Husbandry- 277-Education-0108-Bihar Agriculture University, Sabour, Bhagalpur	343.20	39.79	1716	31/03/2016
76	2415- Agriculture Research and Education-01- Crop Husbandry- 789- Special Component Plan for Schedule Castes-0103- Bihar Agriculture University, Sabour, Bhagalpur	88.00	9.81	1716	31/03/2016
77	2415- Agriculture Research and Education-01- Crop Husbandry- 796- Tribal Area Sub Plan-0104- Bihar Agriculture University, Sabour, Bhagalpur	8.80	0.61	1716	31/03/2016
78	2401- Crop Husbandary-00-001- Direction and Administration- 0001-Direction	11.92	2.92	1726	31/03/2016

Appendices

Sl. No.	Head of Accounts	Total Provision (O+S)	Surrendered Amount	Letter No.	Date of Surrender
(1)	(2)	(3)	(4)	(5)	(6)
79	2401- Crop Husbandary-00-001-Direction and Administration-0103-State Share of New Work Plan-Agricultural Marketing	7.80	7.80	1705	31/03/2016
80	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0124-Agriculture Marketing	2.00	2.00	1705	31/03/2016
81	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0145-Agricultural Marketing	0.20	0.20	1705	31/03/2016
82	2401- Crop Husbandary-00-103-Seeds-0109-Extension of quality seed farms-Expenditure on farming	179.74	27.59	1706	31/03/2016
83	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0117-Seed Production Programme	40.82	7.17	1706	31/03/2016
84	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0140- Seed Production Programme	3.39	0.42	1706	31/03/2016
85	2401- Crop Husbandary-00-105-Manures and fertilizers-0106-Upliftment of Organic Farming	156.00	16.39	1707	31/03/2016
86	2401- Crop Husbandary-00-789-Special Component Plan for Schedule Castes-0126- Upliftment of Organic Farming	40.00	14.22	1707	31/03/2016
87	2401- Crop Husbandary-00-796-Tribal Area Sub Plan-0148-Upliftment of Organic Farming	4.00	1.88	1707	31/03/2016
88	3475- Other General Economic Services-00-106-Regulation of Weights and Measures-0001-Scheme for Standardisation of Weights and Measures	8.77	2.19	1740	31/03/2016
89	2435- Other Agricultural Programme -01- Marketing and quality control- 102-Grading and Quality Control Facilities-0003-Seed Testing Laboratory	5.46	2.07	1738	31/03/2016
90	2415- Agriculture Research and Education-01- Crop Husbandry-277-Education-0006-Scheme for training extension and education board in service period	2.85	0.99	1737	31/03/2016
91	2415- Agriculture Research and Education-01- Crop Husbandry-004-Research-0006-Scheme for Soil testing and quality control Laboratory	6.15	1.09	1736	31/03/2016
92	2402- Soil and Water Conservation-00-102-Soil Conservation-0004-Regional Establishment	4.09	0.27	1734	31/03/2016
Total		3230.87	1078.47		

(Source: Detailed Appropriation Accounts, 2015-16 and Surrender Letter)

Appendix- 2.20

(Reference: Paragraph 2.8.5; Page 48)

Fund not utilised resulted in hundred *per cent* surrender (Grant No. 01)(*₹* in crore)

Sl. No.	Head of Accounts	Amount Surrendered
(1)	(2)	(3)
1	2401-Crop Husbandry-00-001-Direction and Administration-0103-State Share of New Work Plan-Agricultural marketing	7.80
2	2401-Crop Husbandry -00-103-Seeds-0417-Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality Seeds	10.00
3	2401-Crop Husbandry - 00-109-Extension and Farmer's Training-0114-Agri Business Infrastructure Development Project (EAP)	50.66
4	2401-Crop Husbandry -00-789-Special Component Plan for Schedule Castes-0124-Agriculture Marketing	2.00
5	2401-Crop Husbandry -00-789- Special Component Plan for Schedule Castes -0132-Agri Business Infrastructure Development Project (EAP)	12.20
6	2401-Crop Husbandry -00-796-Tribal Area Sub Plan-0145-Agriculture Marketing	0.20
7	2401-Crop Husbandry -00-796- Tribal Area Sub Plan-0154-Agri Business Infrastructure Development Project (EAP)	1.22
8	2415-Agriculture Research and Education-01-Crop Husbandry-277-Education-0101-Grants to Rajendra Agriculture University	0.17
9	2415-Agriculture Research and Education -01- Crop Husbandry-789-Special Component Plan for Schedule Castes-0105-Grants to Rajendra Agriculture University	0.03
10	3475-Other General Economic Services-00-106-Regulation of weights and measures-0402-Strengthening for Statutory Weights and Measures	5.00
11	4401-Capital Outlay on Crop Husbandry-00-102-food Grains Crops-0201-Rashtriya Krishi Vikash Yojna (RKVY) (ACA)	231.33
12	4401-Capital Outlay on Crop Husbandry -00-102-food Grains Crops -0202-National Food Security Mission	52.40
13	4401-Capital Outlay on Crop Husbandry -00-113-Agricultural Engineering-0201-National Agriculture Extension and Technology Mission	26.10
14	4401-Capital Outlay on Crop Husbandry -00-114-Development of Oil Seeds-0201-National Oil Seeds and Palm Oil Mission	2.09
15	4401-00-119-Horticulture and Vegetable Crops-0201-National Horticulture Mission	36.46
16	4401-Capital Outlay on Crop Husbandry -00-789- Special Component Plan for Schedule Castes -0202- Rashtriya Krishi Vikash Yojna (RKVY) (ACA)	30.42
17	4401-Capital Outlay on Crop Husbandry -00-796-Tribal Area Sub Plan-0203- Rashtriya Krishi Vikash Yojna (RKVY)	1.90
Total		469.98

(Source: Detailed Appropriation Account, 2015-16, Government of Bihar)

Appendix-2.21

(Reference: Paragraph 2.9.2; Page 49)

Unnecessary re-appropriation of funds (Grant No. 39)

(`in crore)

Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2245-Relief on account of Natural Calamities-01-Draught-101-Gratuitious Relief-0001-Grant in cash to helpless and handicapped persons	30.00	7.50	37.50	0.008
2	2245-Relief on account of Natural Calamities-01-Draught-101-Gratuitious Relief-0002-Supply of Food Grains	10.00	2.50	12.50	0.04
3	2245-Relief on account of Natural Calamities-01-Draught-101-Gratuitious Relief-0005-Others works	10.00	2.50	12.50	0.00
4	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0002-Supply of Food Grains	120.00	5.50	125.50	43.84
5	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0006- Grants for damaged buildings caused by fire	15.00	3.75	18.75	0.86
6	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0007-Grants for damaged clothes caused by fire	10.00	2.50	12.50	2.23
7	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0011-Erosion of sand deposit caused by diversion of rivers flow	2.00	0.50	2.50	0.08
8	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-101-Gratuitous Relief-0012-Reserve storage of one quintal flood grain for starvation affected families in different Panchayats	5.34	1.34	6.68	0.00
9	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-102-Drinking water supply-0001- Supply of drinking water	3.76	0.93	4.69	0.00
10	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-104-Supply of fodder-0001-Supply of fodder	2.50	0.63	3.13	0.00
11	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-105-Vetenirary Care -0001-Medicine for cattle	2.25	0.56	2.81	0.00
12	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-106-Repairs and restoration of damaged roads and bridge-0001- Repairs and restoration of damaged roads and bridge	20.00	1.50	21.50	0.00
13	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-109-Repairs and restoration of damaged water supply, drainage and sewerage works-0001- Repairs and restoration of damaged water supply, drainage and sewerage system	2.00	0.50	2.50	0.11

Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
14	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-112-Evacuation of population -0002-Evacuation of population	52.35	1.50	53.85	7.83
15	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-112-Evacuation of population -0003-Purchase of safety and evacuation equipments for search and preventive works of disaster affected	15.00	3.75	18.75	0.00
16	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-112-Evacuation of population -0004-Purchase of communication equipments	5.00	1.25	6.25	0.00
17	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-113-Assistance for repairs /reconstructions of houses-0001-Repair/restoration of damaged buildings caused by flood	4.00	1.00	5.00	0.12
18	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-114-Assistance to farmers for purchase of agricultural inputs-0002-Assistance for annual crops	0.50	0.13	0.63	0.00
19	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-114-Assistance to farmers for purchase of agricultural inputs-0003-Assistance for agricultural crops	0.50	0.13	0.63	0.00
20	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-117-Assistance to farmers for purchase of live stock-0003-Replacement of public utility live stock	1.25	0.13	1.38	0.03
21	2245-Relief on account of Natural Calamities-02-Flood, Cyclones ect-800-Other Expenditure-0008-Damaged Electric System	2.33	0.56	2.89	0.00
Total		315.28	39.04	354.32	55.14

(Source: Detailed Appropriation Account & Grant Audit Register 2015-16)

Appendix-2.22

(Reference: Paragraph 2.9.3(i); Page 49)

Surrender of funds on the last day of the financial year (Grant No. 39)

(*₹ in crore*)

SI. No.	Head	Total Provision (O+S)	Amount Surrendered	Letter No.	Date
(1)	(2)	(3)	(4)	(5)	(6)
1	2235-Social Security and welfare-01-Rehabilitation-200-Other Relief Measurement-0003-Remedy for protection from cold wave	0.50	0.28	1392	31/03/2016
2	2235-Social Security and welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-0008-Gratuitous relief to persons/families who die or injured in the situation of non natural disaster	7.00	0.15	1390	31/03/2016
3	2070-Other Administrative Services-00-106-Civil Defence-0001-Headquarters establishment	2.16	0.81	196	31/03/2016
4	2070-Other Administrative Services-00-106-Civil 4Defence-0002-District Charges	0.84	0.48	197	31/03/2016
5	2070-Other Administrative Services-00-106-Civil Defence-0004-Training	1.03	0.42	198	31/03/2016
6	4250- Capital Outlay on other social service-00-051-Construction-0104-Warehouse	0.40	0.29	1398	31/03/2016
7	2251-Secretariat Social Service-00-090-Secretariat-0017-Disaster Management Department	4.33	0.73	1391	31/03/2016
8	2245-Relief on account of Natural Calamities-80-General-102-Management of Natural disaster, contingency plans in disaster prone area-0104-State Disaster Response Force	22.00	7.59	1397	31/03/2016
9	2245-Relief on account of Natural Calamities-80-General-102-Management of Natural disaster, contingency plans in disaster prone area-0005-Awareness and Capability Creation/0006-Management of Natural Disaster Relief Distribution Programmes/0007-Shatadi Anna KalashYojna	0.25	0.19	1394	31/03/2016
10	2245-Relief on account of Natural Calamities-80-General-001-Direction and Administration-0001-Regional Establishment of Disaster Management Department	4.58	1.25	1393	31/03/2016
Total		43.09	12.19		

(Source: Detailed Appropriation Accounts 2015-16 and figure furnished by Department)

Appendix-2.23
(Reference: Paragraph 2.9.4; Page 50)
Provision not utilised (Grant No. 39)

(₹ in lakh)

Sl. No.	Head of Accounts	Details/Purpose	Voted	Supplementary Provision	Saving/Lapsed
(1)	(2)	(3)	(4)	(5)	(6)
1	2245-01-101-0003	Payment of Gratuitous relief to affected families	7.50	0.00	7.50
2	2245-01-101-0004	Free distribution of clothes and utensils to affected persons	1.00	0.00	1.00
3	2245-01-101-0005	Other works	750.00	0.00	750.00
4	2245-01-101-0006	Other works grants for agriculture department (Agricultural input)	975.00	0.00	975.00
5	2245-01-101-0007	Self employment	1.00	0.00	1.00
6	2245-01-102-0001	Supply of drinking water by Trucks and Tankers	750.00	0.00	750.00
7	2245-01-104-0001	Supply of Fodder	75.00	0.00	75.00
8	2245-01-105-0001	Medicine for cattle	37.50	0.00	37.50
9	2245-01-282-0002	Repair of wells etc. for supply of water	750.00	0.00	750.00
10	2245-02-102-0001	Supply of drinking water	282.06	0.00	282.06
11	2245-02-104-0001	Supply of Fodder	187.50	0.00	187.50
12	2245-02-105-0001	Medicine for Cattle	168.75	0.00	168.75
13	2245-02-106-0001	Repairs and Restoration of damaged roads and bridges	1850.00	0.00	1850.00
14	2245-02-107-0001	Repairs and Restoration of Government Health and Education Buildings	10.00	0.00	10.00
15	2245-02-108-0001	Repairs and Restoration of Government Residential Buildings	10.00	0.00	10.00
16	2245-02-112-0003	Purchase of safety and evacuation equipments for search and preventive works of disaster affected	1125.00	0.00	1125.00
17	2245-02-112-0004	Purchase of Communication equipments	375.00	0.00	375.00
18	2245-02-112-0104	Purchase of Communication Equipments	360.00	0.00	360.00
19	2245-02-113-0002	Repairs/Construction of buildings damaged by fire	1.00	0.00	1.00
20	2245-02-114-0002	Assistance for Annual Crops	37.50	0.00	37.50
21	2245-02-114-0003	Assistance for Agriculture Crops	37.50	0.00	37.50
22	2245-02-114-0004	Assistance for Horticulture Crops	7.50	0.00	7.50
23	2245-02-114-0005	Assistance for Perennial Crops	7.50	0.00	7.50
24	2245-02-115-0002	Extraction of salinity/sand etc. from fishery area	7.50	0.00	7.50
25	2245-02-116-0001	Assistance to farmers for repairing of damaged Tubewells/Pumpsetsetc	7.50	0.00	7.50

Appendices

Sl. No.	Head of Accounts	Details/Purpose	Voted	Supplementary Provision	Saving/Lapsed
(1)	(2)	(3)	(4)	(5)	(6)
26	2245-02-119-0001	Assistance to weavers for repairs/restoration of traditional weaving	5.00	0.00	5.00
27	2245-02-119-0002	Assistance for purchase of threads and other materials	5.00	0.00	5.00
28	2245-02-119-0003	Grants-in-aid to handloom weavers	13.00	0.00	13.00
29	2245-02-196-0001	Grants-in-aid to zilaParishads/District level Panchayats	5.00	0.00	5.00
30	2245-02-197-0001	Grants-in-aid to block level Panchayats/middle level Panchyats	5.00	0.00	5.00
31	2245-02-800-0007	Expenditure in transporting the relief materials received from non government	10.00	0.00	10.00
32	2245-02-800-0008	Damaged Electric System	177.25	0.00	177.25
33	2245-80-800-0003	Bihar Agriculture troubled Farmers Scheme	4.00	0.00	4.00
Total					8045.56

(Source: Detailed Appropriation Accounts 2015-16 and figure furnished by Department)

Appendix-2.24
(Reference: Paragraph 2.9.5; Page 50)
Variation between Department and AG (A&E) figures of expenditure
(Grant No. 39)

(₹ in lakh)

SI. No.	Head	Figure of Expenditure by the Department	Figure booked by AG (A&E)	Difference (3)-(4) =(5)
(1)	(2)	(3)	(4)	(5)
1	2070-Other Administrative Services	232.14	227.69	4.45
2	2235-Social Security and welfare	938.61	891.02	47.59
3	2245-Relief on account of Natural Calamity	125091.33	37977.03	87114.3
4	2251-Secretariat Social Service	360.18	359.23	0.95
5	4250-Capital Outlay on other social service	11.20	11.16	0.04
Total				87167.33

(Source: Detailed Appropriation Accounts 2015-16 and figure furnished by Department)

Appendix- 3.1
(Reference: Paragraph 3.1.1; Page 53)
Department wise amount of outstanding Utilisation Certificate

(₹ in crore)

Sl. No.	Name of the Departments	No. of outstanding UCs	Outstanding Balance
(1)	(2)	(3)	(4)
1	Agriculture Department	71	534.54
2	Animal Husbandry & Fisheries Department	33	90.58
3	Art Culture & Youth Department	57	12.31
4	Backward Class & most backward class welfare Department	22	1913.42
5	Bihar legislature Department	3	0.00
6	Cabinet secretariat Department	6	2.04
7	Co-operative Department	27	211.27
8	Disaster Management Department	55	213.61
9	Education Department	413	9282.33
10	Energy Department	16	27.54
11	Environment & Forest Department	1	2.00
12	Finance Department	31	287.41
13	General Administration Department	12	7.03
14	Health Department	13	399.71
15	Home (Jail) Department	2	0.06
16	Home (Special) Department	8	4.58
17	Industry Department	66	57.87
18	Information Technology Department	5	17.32
19	Labour Resources Department	28	137.49
20	Land Reform & Revenue Department	15	0.57
21	Law Department	2	5.34
22	Minority Welfare Department	14	4.53
23	Panchayati Raj Department	232	7417.19
24	Planning Development Department	7	65.01
25	P.H.E.D. Department	1	0.58
26	Rural Development Department	35	2130.95
27	Rural (Works) Department	6	3.59
28	SC & ST Welfare Department	34	89.68
29	Science & Technology Department	4	16.79
30	Social Welfare Department	94	2326.79
31	Sugar Cane Department	14	40.88
32	Tourism Department	0	0.00
33	Urban Development Department	555	4074.32
34	Water Resources Department	3	22.54
Total		1885	29399.87

(Source: Information furnished by office of the Accountant General (A&E) Bihar)

Appendix-3.2

(Reference: Paragraph 3.3; Page 56)

List of auditable units identified under Section 14 of CAG's DPC Act

Sl. No.	Department	Name of the Office	Name of District	Audited up to
(1)	(2)	(3)	(4)	(5)
1.	Education (Higher Education)	Baba Sahib Bhim Rao Ambedkar Bihar University	Muzaffarpur	March 2015
2.		Patna University	Patna	March 2012
3.		L.N. Mithila University	Darbhanga	2014-15
4.		Magadh University Bodhgaya	Gaya	March 2012
5.		T.M. Bhaglapur University	Bhagalpur	March 2016
6.		Kameshwar Singh Darbhanga, Sanskrit University	Darbhanga	March 2010
7.		Jai Prakash University	Chapra	March 2010
8.		Bhupendra Narayan Mandal University	Madhepura	March 2013
9.		Veer kunwar Singh University	Ara	March 2015
10.		Nalanda Mukta Vishwa Vidyalay	Patna	March 2006
11.		Arayabhatta Gyan University	Patna	October 2012
12.	Industry	Bihar Industrial Area Development Authority	Patna	March 2014
13.		Infrastructure Development Authority	Patna	February 2015
14.	Energy	Bihar Renewal Energy Development Agency (BREDA)	Patna	March 2013
15.	Water Resources	Sone Command Area Development Agency (SCADA)	Patna	2014-15
16.		Gandak Command Area Development Agency (GCADA)	Muzaffarpur	March 2015
17.		Kosi Command Area Development Agency (KCADA)	Saharsa	March 2015
18.		Kiul Badwa Chndan Command Area Development Agency (KBCCADA)	Bhagalpur	November 2014
19.	Health and Family Welfare	IGIMS	Patna	March 2015
20.		Bihar State Aids Control Society	Patna	March 2012
21.		Bihar State Ayurvedic & Unani Medical Board	Patna	2008-09
22.		Bihar Nurses Registration Council, Patna	Patna	2007-08
23.		Bihar State Homeopathic Medical Board	Panta	2006-07
24.	Human Resources	Bihar Education Project Council	Patna	March 2014
25.		L N Mishra Institute of Economic Development & Social Change	Patna	March 2015
26.		Simultalla Education Society	Jamui	December 2012
27.		A N Sinha Institute of Social Studies	Patna	March 2012
28.		Bihar School Examination Board(SS)	Patna	2011-12
29.		Bihar School Examination Board	Patna	2008-09
30.	Social Welfare	Women Development Corporation	Patna	March 2015
31.		State Women Commission	Patna	March 2013
32.		Bihar State Social Welfare Board	Patna	2015-16
33.		Bihar Child Right Protection Commission	Patna	December 2012
34.	Disaster Management	Bihar State Disaster Management Authority	Patna	March 2016

Sl. No.	Department	Name of the Office	Name of District	Audited up to
35.	Labour Resources	Bihar Building & Other Construction Workers' Welfare Board	Patna	March 2016
36.	SC & ST Welfare	Bihar Mahadalit Development Mission	Patna	March 2015
37.		State Mahadalit Commission	Patna	2015-16
38.		State SC Commission	Patna	March 2015
39.		State ST Commission	Patna	December 2012
40.	Minority Welfare	Bihar State Shia Wakf Board	Patna	2010-11
41.		Bihar State Sunni Wakf Board	Patna	March 2016
42.		Syed Shaheed Shaffdar Peer	Patna	2010-11

(Source: Information furnished by Economic and Social sectors of the Office of the Accountant General (Audit), Bihar, Patna)

Appendix-3.3

(Reference: Paragraph 3.4; Page 56)

Delay in submission of Accounts/Audit Reports of authorities or bodies for certification

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Date of receipt of accounts	Period upto which Separate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Delay in submission of accounts	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Bihar State Khadi and Village Industries Board, Patna	Upto 2009-10	2009-10	12/9/2013	2009-10	21/4/2014	SARs have been placed in the legislature by the department upto 2001-02 as per letter dated: 23/12/2009	-	For entrustment of audit from the year 2010-11, letters were written to Pr. Secretary, Department of Industry Government of Bihar vide letter no Es(Hq)/ 2016-17/ SAR/465 dated: 20/07/2016 and chief Executive officer, Bihar State Khadi and Village Industries Board Patna vide letter no. Es (Hq) 2014-15/287 dated: 04/07/2014 and Es (Hq) 2015-16/ 817 dated: 07/12/2015
2.	Rajendra Agricultural University, Pusa, Samastipur	From the year 2012-13 received vide RAU letter dated: 14/01/16 of Pr. Sec. Governor of Bihar and PPG (Hqrs.) letter dated: 16/05/2016	2013-14	21/06/2016	2011-12	20/10/20	SARs of the financial year 2001-02 & 2002-03 had been sent to the legislature by the department as per letter dated: 29/07/2009	-	Preparation of SARs for the year 2012-13 & 2013-14 are under progress
3.	Bihar Agriculture University, Sabour, Bhagalpur	From the year 2010-11 received vide letter of Pr. Secy. Governor of Bihar, dated: 18/06/2015	2013-14	2011-12 (24/09/2012) while annual accounts for the year 2012-13 and 2013-14 made available to field party during audit.	2013-14	SARs for the years 2012-13 and 2013-14 issued on 28/10/2016	N.A.	-	-
4.	Bihar State Legal Services Authority Patna	2013-14	2013-14	29/02/2016 (Note: A/c was not approved by the Governing body).	2012-13	24/04/2015	Yet not communicated	1 year 1 month	SAR not issued on time due to late receipt of accounts
5.	Bihar State Housing Board (BSHB) Patna	2015-16	2011-12	03/04/2014	2008-09	25/03/2014	Correspondence regarding date of placement of SAR'S has been made with the Secretary, UD & HD and Managing Director, BSHB vide letter nos. 488(13-14)380 and LA/ SS-I/SAR No. 488(13-14)381 dated 09.03.2016	-	-

(Source: Information furnished by General, Economic and Social sectors of the Office of the Accountant General (Audit), Bihar, Patna)

Appendix- 3.4
(Reference: Paragraph 3.8; Page 59)
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	695.15	539.67	78
2.	0049	Interest Receipts	583.66	129.04	22
3.	0055	Police	66.05	33.45	51
4.	0059	Public Works	7.47	7.39	99
5.	0070	Other Administrative Services	72.61	66.25	91
6.	0210	Medical and Public Health	40.47	17.78	44
7.	0215	Water Supply and Sanitation	4.82	2.67	55
8.	0220	Information and Publicity	0.32	0.10	31
9.	0230	Labour and Employment	11.47	8.22	72
10.	0235	Social Security and Welfare	0.13	0.14	108 [#]
11.	0250	Other Social Services	0.07	0.07	100
12.	0401	Crop Husbandry	15.53	4.00	26
13.	0403	Animal Husbandry	0.61	0.06	10
14.	0404	Dairy Development	0.001	0.001	100
15.	0425	Co-operation	2.29	0.85	37
16.	0506	Land Reforms	0.18	0.19	106 [#]
17.	0515	Other Rural Development Programmes	23.92	12.21	51
18.	0702	Minor Irrigation	5.33	1.98	37
19.	0851	Village and Small Industries	0.05	0.04	80
20.	0852	Industries	0.12	0.12	100
21.	1053	Civil Aviation	4.19	4.19	100
22.	1054	Roads and Bridges	41.85	31.73	76
23.	1056	Inland Water Transport	0.003	0.003	100
24.	1452	Tourism	0.94	0.94	100
25.	1456	Civil Supplies	0.09	0.09	100

[#]Includes accounting refunds to the extent of ₹ 0.01 crore under MH-0235 and MH-0506. Hence the percentage is more than 100.

(Source: Notes to Accounts for the year 2015-16)

Appendix- 3.5
(Reference: Paragraph 3.8; Page 59)
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	2.65	3.84	144.91 [#]
2.	2406	Forestry and Wild Life	269.91	64.54	23.91

[#]Includes accounting recoveries to the extent of ₹1.19 crore. Hence the percentage is more than 100.
(Source: Notes to Accounts for the year 2015-16)

Appendix- 3.6

(Reference: Paragraph 3.9; Page 59)

Details of PD Accounts where money lying unspent for more than three consecutive financial years

(₹ in crore)

Sl. No.	Treasury	No. of P.D. Accounts	Amount
1	Darbhanga	1	30.38
2	Gaya	1	21.21
3	Jahanabad	1	0.30
4	Lakhisarai	1	0.26
5	Motihari	1	453.14
6	Munger	1	4.83
7	Muzaffarpur	1	4.63
8	Nalanda	1	98.42
9	Patna	2	70.98
10	Purnea	2	3.13
11	Sheohar	1	5.82
12	Siwan	1	24.13
Total		14	717.23

(Source: Notes to Accounts for the year 2015-16)

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.	AIA	All India Average
5.	AP	Annual Plan
6.	ATS	Anti Terrorist Squad
7.	BBM	Bihar Budget Manual
8.	BE	Budget Estimates
9.	BO	Budget Officer
10.	BPL	Below Poverty Line
11.	BTC	Bihar Treasury Code
12.	CAG	Comptroller and Auditor General of India
13.	CAGR	Compound Annual Growth Rate
14.	CE	Capital Expenditure
15.	CFS	Consolidated Fund of State
16.	CSF	Consolidated Sinking Fund
17.	DC	Detailed Contingent
18.	DCRF	Debt Consolidation and Relief Facility
19.	DDO	Drawing and Disbursing Officer
20.	DE	Development Expenditure
21.	DRDA	District Rural Development Agency
22.	FFC (14 th FC)	Fourteenth Finance Commission
23.	ES	Economic Services
24.	GIA	Grants-in-Aid
25.	GOB	Government of Bihar
26.	GOI	Government of India
27.	GS	General Services
28.	GSDP	Gross State Domestic Product
29.	IAY	Indira Awas Yojana
30.	IGAS	Indian Government Accounting Standard
31.	MTFP	Medium Term Fiscal Policy
32.	NABARD	National Bank for Agriculture and Rural Development
33.	NCDC	National Cooperative Development Corporation
34.	NPRE	Non-Plan Revenue Expenditure
35.	NSS	National Small Saving
36.	NSSF	National Small Saving Fund
37.	NTR	Non-Tax Revenue
38.	OTR	Own Tax Revenue
39.	PAC	Public Accounts Committee
40.	PF	Provident Fund
41.	PMGSY	Pradhan Mantri Gram Sadak Yojana
42.	RBI	Reserve Bank of India
43.	RE	Revenue Expenditure
44.	RR	Revenue Receipts
45.	S&W	Salary and Wages
46.	SAR	Separate Audit Report
47.	SS	Social Services
48.	SSA	Sarva Shiksha Abhiyan
49.	ThFC	Thirteenth Finance Commission
50.	UC	Utilisation Certificate
51.	VAT	Value Added Tax

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