

ACCOUNTS AT A GLANCE

2016-17



Government of Bihar

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for the year 2016-17

Government of Bihar

P R E F A C E

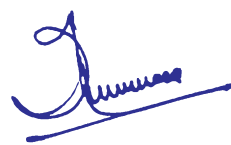
I am happy to bring out the annual publication, the ‘**Accounts at a Glance**’ of the Government of Bihar.

Article 149 of the Constitution of India mandates that Comptroller and Auditor General of India shall perform such duties and exercise such power in relation to the accounts of the State as prescribed by any law made by Parliament. Article 10 of the CAG’s (Duties, Powers and Conditions of service) 1971 prescribes that CAG is responsible for compiling the accounts of the State from the initial accounts rendered to the accounts offices by treasuries, offices and departments responsible for keeping those accounts.

In discharging the entrusted responsibility, the annual accounts of the State of Bihar has been prepared into (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts consists of three divisions containing summary of transactions took place under Consolidated Fund, Contingency Fund and Public Account of the State. The Appropriation Accounts record expenditure incurred against provisions approved by State Legislature under each of the Grant and offer explanations for variations between the actual expenditure and the funds provided.

‘Accounts at a Glance’ provides a broad overview of Governmental activities, as reflected in Finance Accounts and Appropriation Accounts. The information is presented through brief explanations, statements, graphs and time series analysis for providing accounting information to the stakeholders-the Legislature, the Executives and the Public. A combined reading of the Finance Accounts and Appropriation Accounts, the Report on State Finances and the ‘Accounts at a Glance’, will help the stakeholders to comprehend more effectively the various facets of the finances of the Government of Bihar.

We look forward to your valuable comments and suggestions for improving this publication.



S. Suresh Kumar

Accountant General (A&E)
Bihar, Patna

Place: Patna

Date: 19 March 2018

Our Vision, Mission and Core Values

Vision :

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Mission :

We promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders – the Legislature, the Executive and the Public – that public funds are being used efficiently for the intended purposes.

Our core values :

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach



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Chapter I

OVERVIEW

1.1 Introduction

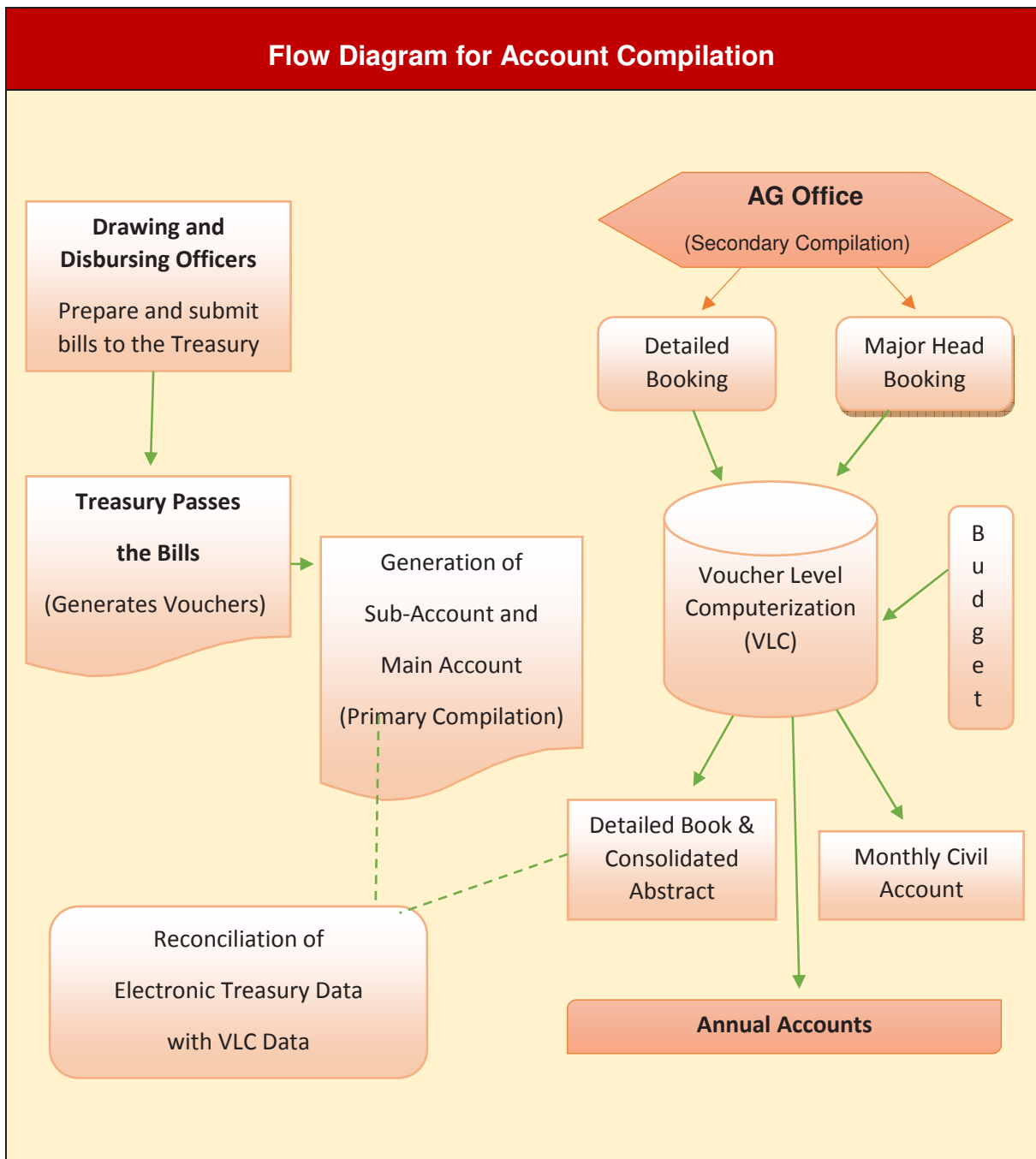
Compilation of receipts and expenditure of the Government of Bihar is based on the initial accounts reported by the District Treasuries, Public Works and Forest Divisions through their monthly accounts and advices of the Reserve Bank of India. The yearlong Compilation activity culminates into preparation of the annual Finance Accounts and Appropriation Accounts, They are subjected to audit by the Accountant General (Audit), Bihar and certification by the Comptroller and Auditor General of India after which they are placed before Legislature..

1.2 Structure of Accounts

1.2.1 Government Accounts are kept in three parts:

Part 1 CONSOLIDATED FUND	Records and summarises the receipts and expenditure on Revenue and Capital Account, transactions relating to Public Debt such as Internal Debt and Loans and Advances received from Government of India and their repayment thereof.
Part 2 CONTINGENCY FUND	Portrays the expenditure granted by the Governor of the State to to meet unforeseen circumstances not provided for in the budget and its recoupment from from Consolidated Fund.
Part 3 PUBLIC ACCOUNT	Comprises of Debt and Deposits received from Public which are repayable either on demand or after stipulated period of time Advances made to the public Remittances and Suspense transactions which are transitory in nature and are waiting for final booking of expenditures or receipt due to lack of information regarding the finality of the transactions.

1.2.2 *Compilation of Accounts*



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts is the cash account of the Government starting with the opening balance of cash, showing the receipts of the Government from various sources such as tax receipts, transfers from Govt of India for share of taxes, grants-in-aid, etc and showing the disbursements of cash. It also shows the receipts and payments of cash in aggregate in respect of Public debt and loans and advances. It ends with the balance of cash at the end of the year. Finance Accounts have been prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarised statements of overall receipts and disbursements and 'Notes to Accounts' containing summary of significant accounting policies that has been followed in treating the various items of receipts and expenditure in Finance accounts, quality of accounts and other items; Volume II contains detailed statements (Part-I) and appendices (Part-II)

Receipts and disbursements of the Government of Bihar as depicted in the Finance Accounts 2016-17 are given below:

(₹ in crore)

Receipts (Total : 1,22,087)	Revenue (Total 1,05,585)	State's own Tax Revenue	23,742
		State's Share of Union Taxes	58,881
		Non Tax Revenue	2,403
		Grants-in-aid and Contributions	20,559
	Capital (Total : 16,502)	Recovery of Loans and Advances	23
		Borrowings and other Liabilities*	16,479
Disbursements (Total : 1,22,087)	Revenue	94,765	
	Capital	27,208	
	Loans and Advances	114	

* Borrowings and other Liabilities: Net (Receipts - Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance

Apart from revenue and capital receipts by the State, the Union Government transfers substantial funds directly to State Implementing Agencies / NGOs for implementation of various schemes and programmes. In 2016-17, the Government of India directly released

₹ 3,071 crore (₹ 793 crore last year) to various agencies. Direct of transfer of funds to State Implementing Agencies, without routing through the State Government is against the recommendation of Government of India. Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are now exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with the authorisation of the Legislature. Barring certain expenditure specified in the Constitution as “Charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “Voted”. The budget of the Bihar Government has 51 Grants/Appropriations. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure conforms with the appropriations authorised by the Legislature through the Appropriation Act of each year.

The Appropriation Act, 2016-17, had provided for gross expenditure of ₹ 1,69,352 crore and reduction of expenditure (recoveries) of ₹ 0.01 lakh. Against this, the actual gross expenditure was ₹ 1,27,998 crore and reduction of expenditure was ₹ 1,696 crore, resulting in net savings of ₹ 41,354 crore (24.42 *per cent*) and an under-estimation of ₹ 1,696 crore on reduction of expenditure. The gross expenditure includes ₹ 1,809 crore drawn on Abstract Contingent (AC) Bills, out of which ₹ 1,370 crore is still outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 1.73 crore) maintained with the RBI. The larger the amount and more the number of times such Ways and Means Advances are taken or drawals are made, the more it reflects the adverse position of the cash balance of the State Government. During the financial year 2016-17, the Government of Bihar had maintained the minimum balance without taking any advance.

1.4.2 Funds flow statement

The State had a Revenue Surplus of ₹ 10,820 crore and a Fiscal Deficit of ₹ 16,479 crore representing 2.47 per cent and 3.76 per cent of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 13.50 per cent of total expenditure. This deficit was met from Public Debt (₹ 17,362 crore), decrease in Public Account [₹ (-)893 crore] and net of opening and closing cash balance [₹ (-)9.66 crore]. A sum of ₹ 36,483 crore which was 35 per cent of the revenue receipts (₹ 1,05,585 crore) of the State Government was spent on committed expenditure like salaries (₹ 15,784 crore), interest payments (₹ 8,191 crore) and pension (₹ 12,508 crore).

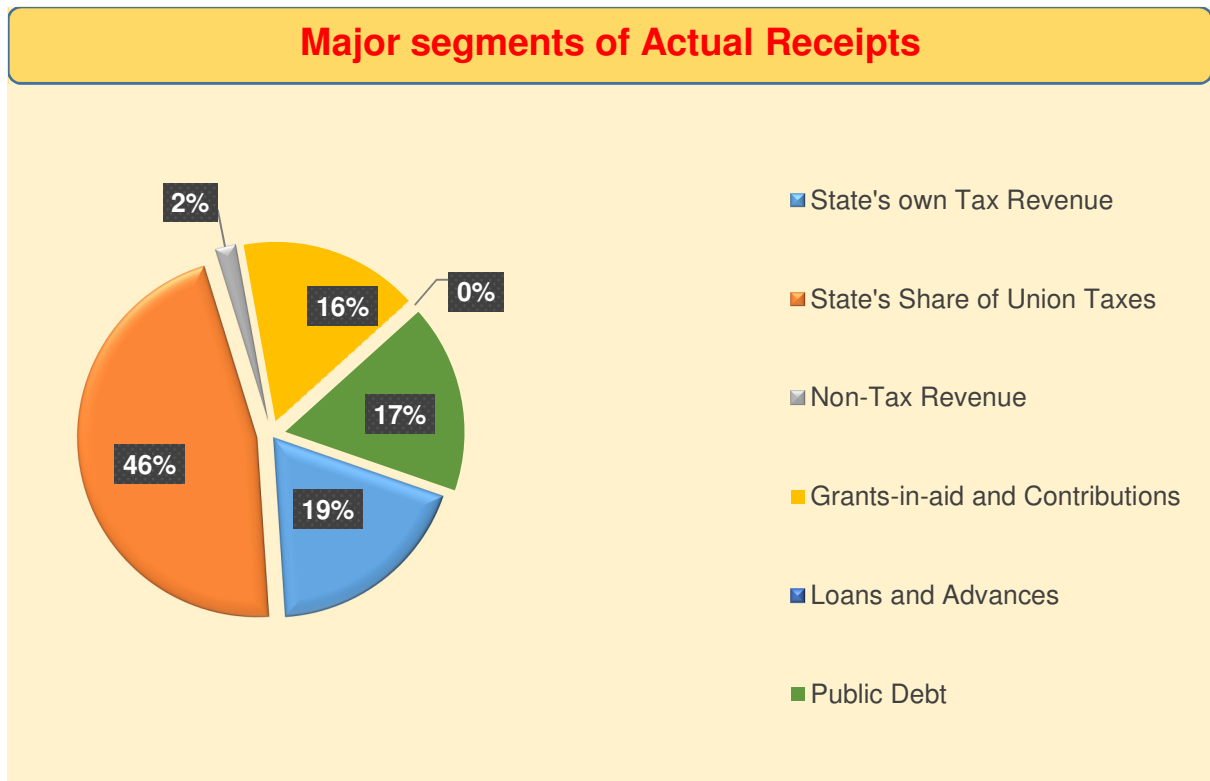
Sources and Application of Funds

(₹ in crore)

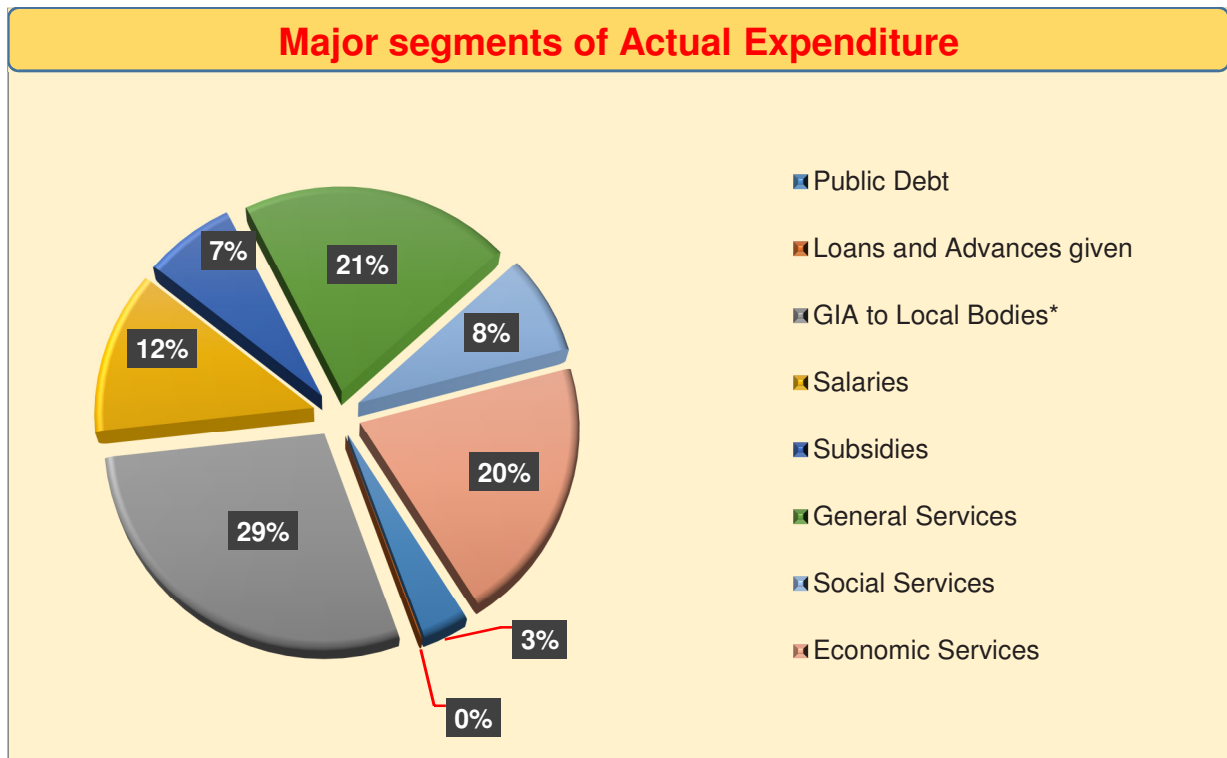
SOURCES	Particulars	
	Opening Reserve Bank Cash Balance as on 1 April 2016	125
	Revenue Receipts	1,05,585
	Recovery of Loans & Advances	23
	Public Debt	21,577
	Small Savings, Provident Fund & Others	1,263
	Reserves & Sinking Funds	1,075
	Deposits Received	48,930
	Civil Advances Repaid	266
	Suspense Account	3,93,301
	Remittances	9,536
	Contingency Fund	0
	Total	5,81,681

APPLICATION	Revenue Expenditure	94,765
	Capital Expenditure	27,208
	Loans Given	114
	Repayment of Public Debt	4,215
	Small Savings, Provident Fund and Others	1,164
	Reserves & Sinking Funds	1,787
	Deposits Spent	43,536
	Civil Advances Given	266
	Suspense Account	3,98,968
	Remittances	9,543
	Closing Reserve Bank Cash Balance as on 31 March 2017	115
	Total	5,81,681

1.4.3 Where the Rupee came from



1.4.4 Where the Rupee went



* Includes also expenditure made on Mid Day Meal Scheme, Cycle Scheme, Uniform Scheme and Sarva Siksha Abhiyan etc.

1.5 Highlights of Accounts

	Budget Estimate (B.E.) 2016-17	Actuals	Percentage of actuals to B.E.	Percentage of actuals to GSDP (\$)
	(₹ in Crore)			
1. State's own Tax Revenue	29,730	23,742	80	5
2. State's Share of Union Taxes	58,360	58,881	101	13
3. Non-Tax Revenue	2,358	2,403	102	0
4. Grant-in-aid and Contributions	34,142	20,559	60	6
5. Revenue Receipts (1+2+3+4)	1,24,590	1,05,585	85	24
6. Other Receipts	-	-	-	-
7. Recovery of Loans and Advances	17	23	135	0
8. Borrowings and other Liabilities (A)	16,014	16,479	103	4
9. Capital Receipts (6+7+8)	16,031	16,502	103	4
10. Total Receipts (5+9)	1,40,621	1,22,087	87	28
11. Non-Plan Expenditure (*)	68,203	61,247	90	14
12. NPE on Revenue Account	67,981	61,189	90	14
13. NPE on Interest Payments out of 12	8,179	8,191	100	2
14. NPE on Capital Account	222	58	163	0
15. Plan Expenditure (*)	72,419	60,840	84	14
16. PE on Revenue Account	41,960	33,576	80	8
17. PE on Capital Account	30,459	27,264	90	6
18. Total Expenditure (11+15)	1,40,622	1,22,087	87	28
19. Revenue Expenditure (12+16)	1,09,941	94,765	86	22
20. Capital Expenditure (14+17) (#)	30,681	27,322	89	6
21. Revenue Surplus (5-19) (@)	14,649	10,820	74	2
22. Fiscal Deficit (5+6+7-18) (@)	16,015	16,479	103	4

(\$) Gross State Domestic Product (GSDP) figure of ₹ 4,38,030 crore adopted from the information received from Planning and Development Department (Directorate of Economics and Statistics) of the Government of Bihar.

(#) Expenditure on Capital Account includes Capital Expenditure (₹ 27,208 crore), Loans and Advances disbursed (₹ 114 crore).

(*) Expenditure includes ₹ 42 crore under Non-Plan and ₹ 72 crore under Plan which pertains to Loans and Advances.

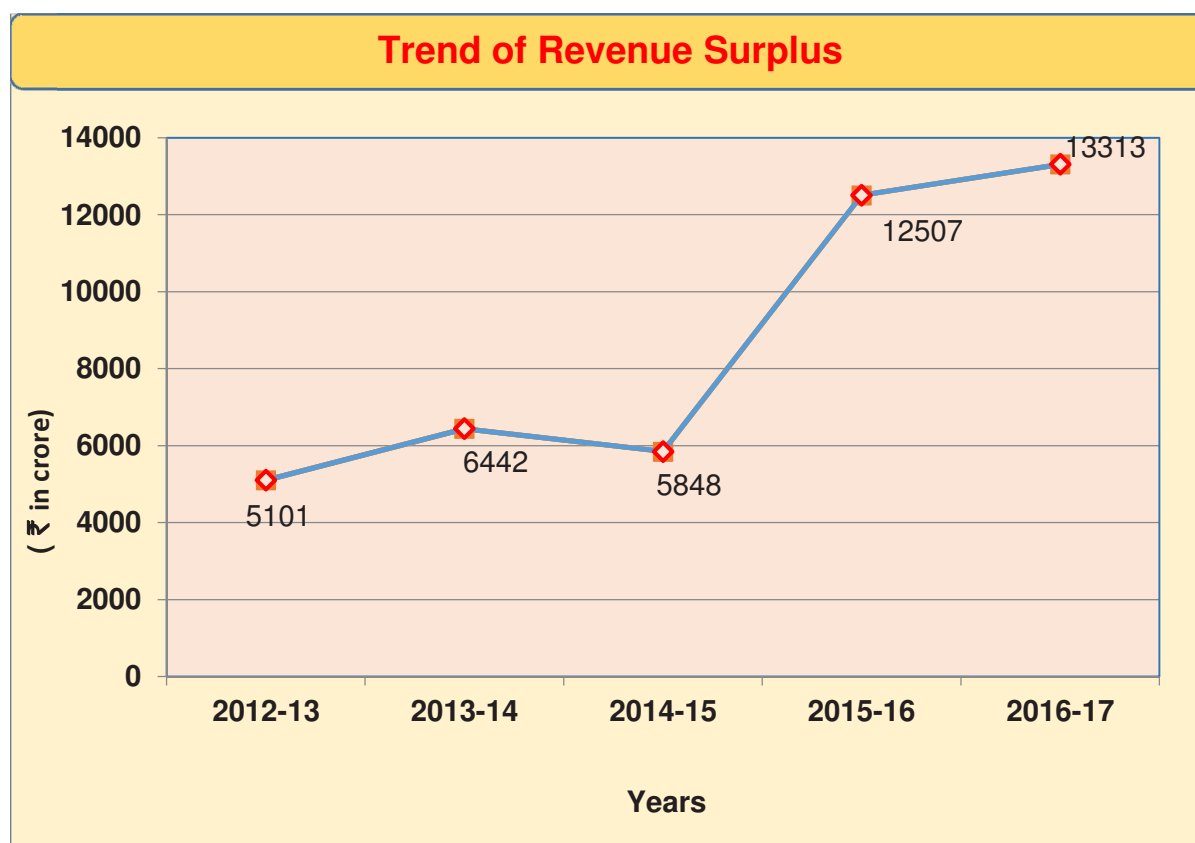
(A) Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursements) of Public Accounts + Net of Opening and Closing Cash Balance.

(@) Calculation of Revenue Surplus and Fiscal Deficit includes expenditure under UDAY.

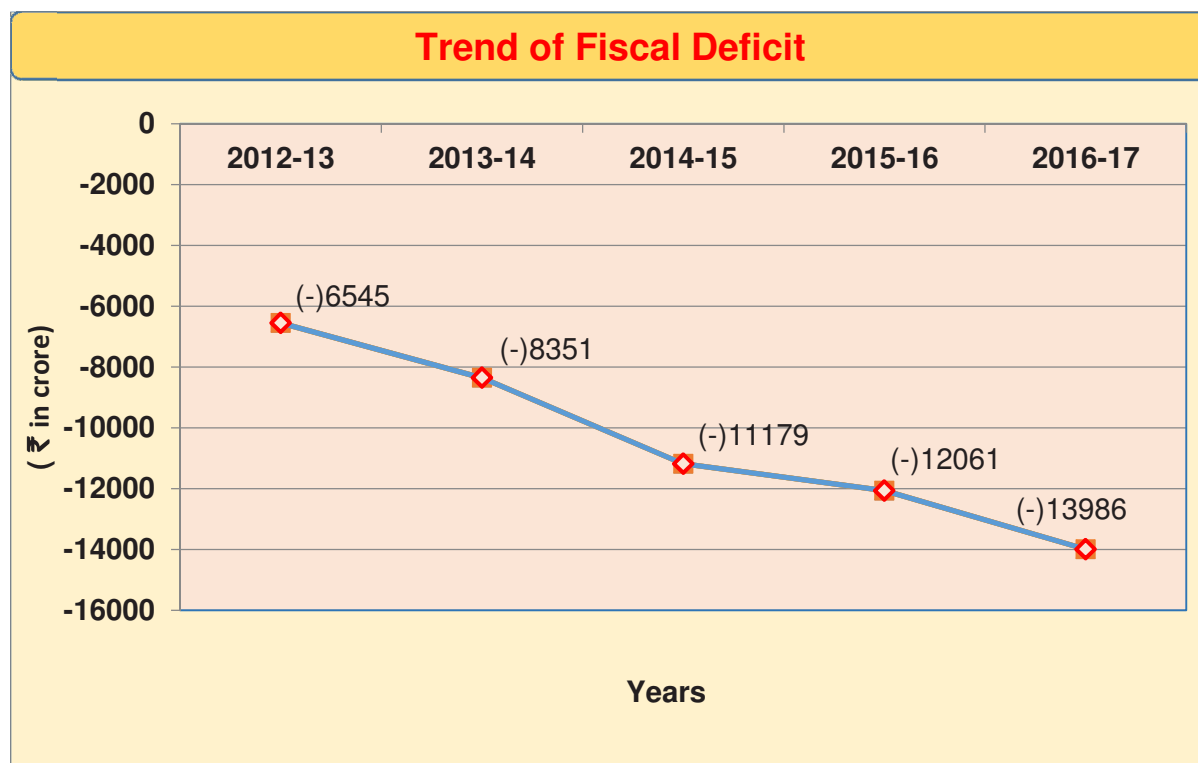
1.6 What do the Deficits and Surpluses indicate?

Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit / Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipt.
Fiscal Deficit / Surplus	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.

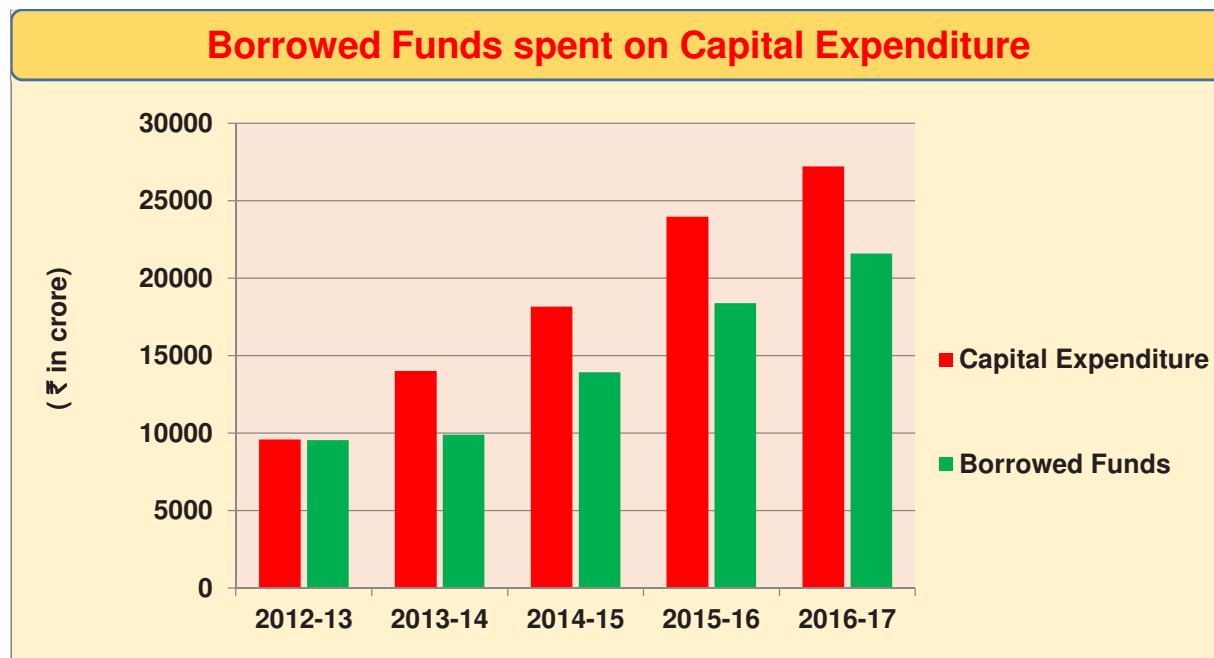
1.6.1 Trend of Revenue Deficit / Surplus (Excluding UDAY)



1.6.2 Trend of Fiscal Deficit (Excluding UDAY)



1.6.3 Proportion of borrowed funds spent on Capital Expenditure



It is desirable that the Capital expenditures are fully financed by borrowed funds, and revenue receipts are used for the repayment of principal and interest. The State Government has financed its Capital Expenditure (₹ 27,208 crore) from borrowing of the current year (₹ 21,577 crore) and revenue surplus (₹ 10,820 crore) during the year 2016-17.

CHAPTER II

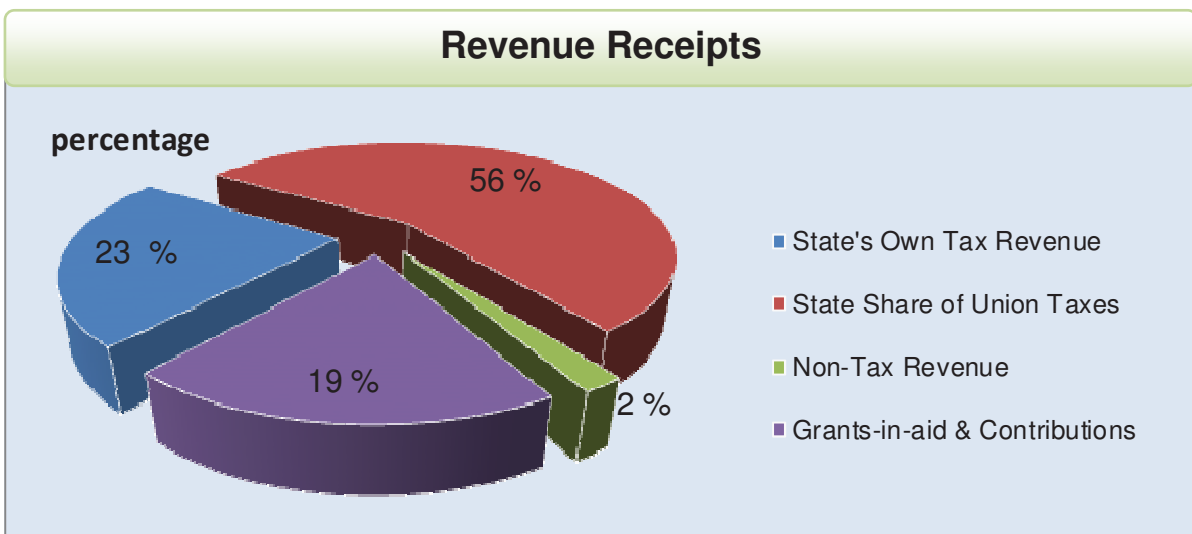
RECEIPTS

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts according to the nature of receipts. Total Receipts for 2016-17 were ₹ 1,22,087 crore.

2.2 Revenue Receipts

Tax Revenue	Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits etc.
Grants-in-aid	Central Assistance to the State Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from Foreign Governments and channelised through the Union Government.



Revenue Receipt Components (2016-17)

(₹ in crore)

Components	Actuals
A. Tax Revenue	82,623
State's own Tax Revenue	23,742
Taxes on Income and Expenditure	79
Taxes on Property and Capital Transactions	3,953
Taxes on Commodities and Services	19,710
State's share of Union Taxes	58,881
Taxes on Income and Expenditure	32,018
Taxes on Property and Capital Transactions	43
Taxes on Commodities and Services	26,820
B. Non-Tax Revenue	2403
Interest Receipts, Dividends and Profits	944
General Services	199
Social Services	75
Economic Services	1,185
C. Grants-in-aid and Contributions	20,559
Total - Revenue Receipts	1,05,585

2.3 Trend of Receipts

(₹ in crore)

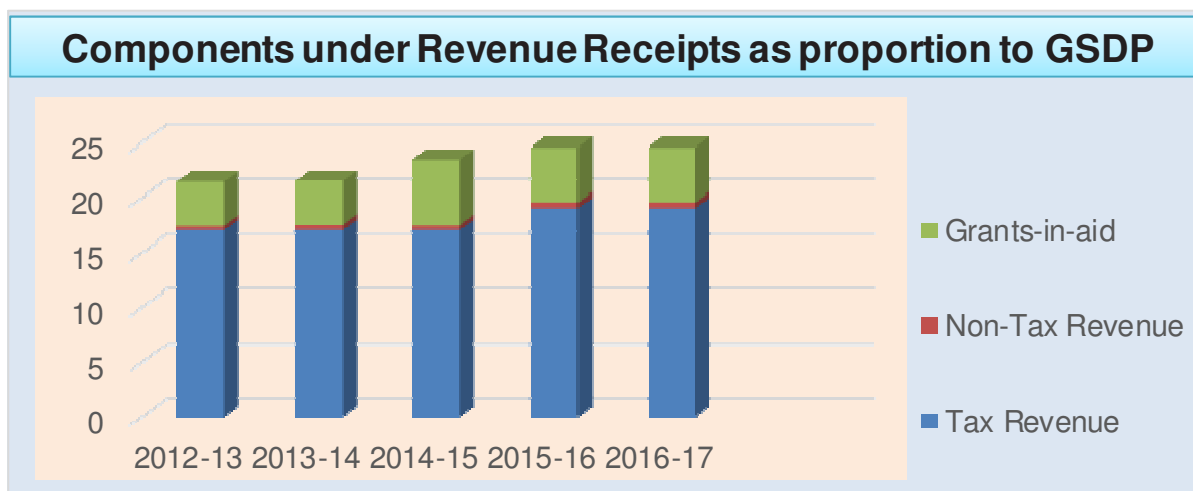
	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Revenue	48,154 (17)	54,790 (17)	57,713 (17)	74,372 (19)	82,623 (19)
Non-Tax Revenue	1,135 (0.40)	1,545 (0.49)	1,558 (0.45)	2,186 (0.57)	2,403 (0.55)
Grants-in-aid	10,278 (4)	12,584 (4)	19,146 (6)	19,565 (5)	20,559 (5)
Total Revenue Receipts	59,567 (21)	68,919 (22)	78,417 (23)	96,123 (25)	1,05,585 (24)
GSDP	2,82,368	3,17,101	3,42,951	3,81,501	4,38,030

Note: Figures in parentheses represent percentage to GSDP.

Though the GSDP increased by 15% between 2015-16 and 2016-17, Revenue collection increased by 10%, Tax revenue increased by 11% and Non-Tax revenue increased by 10% in 2016-17 with comparison to 2015-16. The increase in Non-tax revenues was mainly on account of significant collections under:

- ‘Non-ferrous Mining and Metallurgical Industries’ (₹ 998 crore),
- ‘Interest Receipts’ (₹ 939 crore),
- ‘Other Administrative Services’ (₹ 100 crore) and
- ‘Other Rural Development Programmes’ (₹ 36 crore).

Further collection under ‘Contributions and Recoveries towards Other retirement benefits’ and ‘Education, Sports, Art and Culture’ were ₹ 15 crore and ₹ 17 crore respectively in 2016-17 against ₹ 177 crore and ₹ 41 crore in 2015-16. The State’s own revenue under ‘Taxes on Sales, Trade etc’ (₹ 11,874 crore), ‘Taxes on Goods and passengers’ (₹ 6,246 crore) and ‘Taxes on Vehicles’ (₹ 1,257 crore) showed an increasing growth.

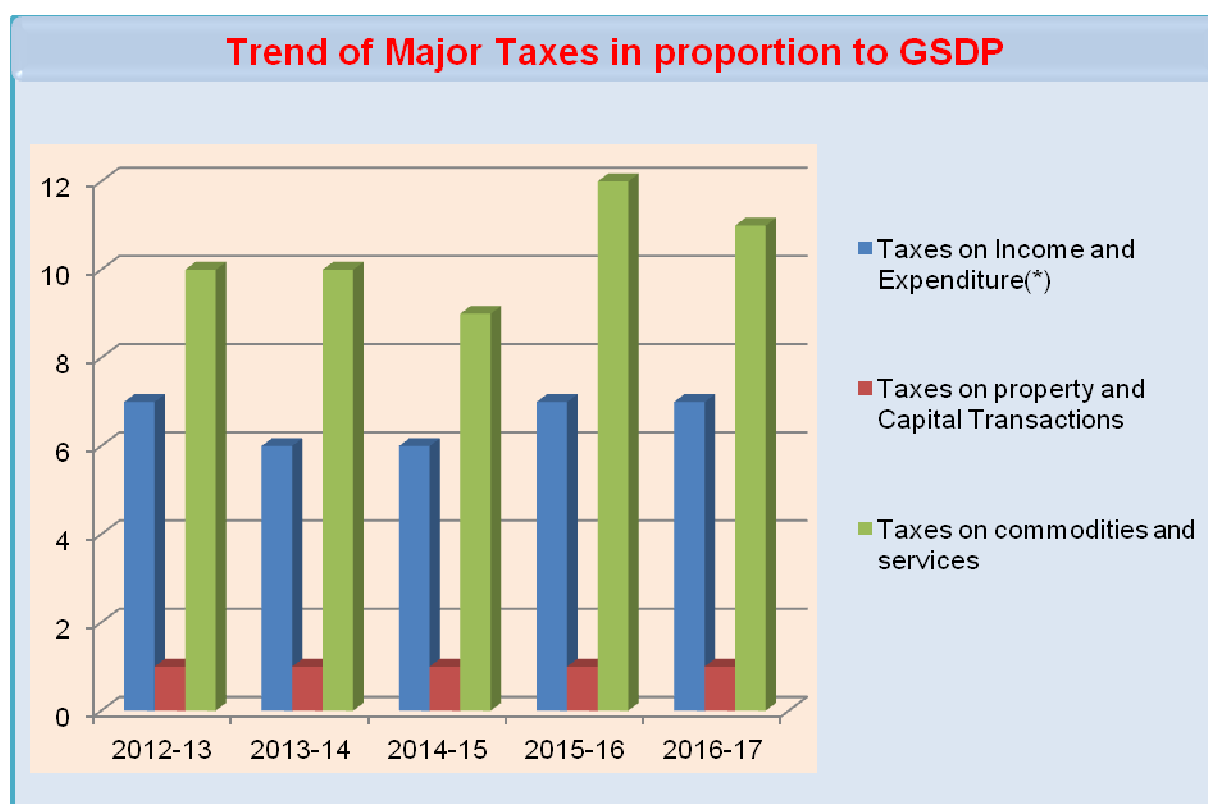


Sector-wise Tax Revenue

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on Income and Expenditure	18,356	19,474	22,180	26,085	32,097
Taxes on Property and Capital Transactions	2,398	2,946	3,011	4,108	3,996
Taxes on Commodities and Services	27,400	32,370	32,522	44,179	46,530
Total Tax Revenue	48,154	54,790	57,713	74,372	82,623

The increase in total tax revenue is mainly attributed to higher collection under ‘Corporation Tax’ (₹ 18,889 crore), ‘Taxes on Income other than Corporation Tax’ (₹ 13,128 crore), ‘Taxes on Sales Trade etc.’ (₹ 11,874 crore), ‘Service Tax’ (₹ 9,416 crore), ‘Union Excise Duty’ (₹ 9,279 crore), ‘Customs’ (₹ 8,125 crore), and ‘Taxes on Goods and Passengers’ (₹ 6,246 crore).



2.4 Performance of State's own Tax Revenue Collection

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			Amount	Percentage to GSDP
2012 - 13	48,154	31,901	16,253	5.76%
2013 - 14	54,790	34,829	19,961	6.29%
2014 - 15	57,713	36,963	20,750	6.05%
2015 - 16	74,372	48,923	25,449	6.67%
2016 - 17	82,623	55,881	23,742	5.42%

The proportion of the State's own Tax Revenue to GSDP is perceptibly lower than the target of 6.40 *per cent* recommended by the 14th Finance Commission. While the percentage of "State share of Union taxes" to GSDP has increased from 11.29% in 2012-13 to 12.75% in 2016-17, the percentage of "State's own tax revenue" to GSDP has declined from 5.76% to 5.42% during the same period.

2.5 Efficiency of Tax Collection

A. Taxes on Property and Capital Transactions

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	2,398	2,946	3,011	4,108	3,996
Expenditure on Collection	440	526	511	486	477
Efficiency of Tax Collection	18%	18%	17%	12%	12%

B. Taxes on Commodities and Services

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2016-17
Revenue Collection	27,400	32,370	32,522	44,179	46,530
Expenditure on Collection	147	146	185	180	256
Efficiency of Tax Collection	1%	0.45%	0.57%	0.41%	0.55%

Taxes on Commodities and Services form a major chunk of tax revenue. Tax collection efficiency of taxes on Commodities and Services has appreciably improved

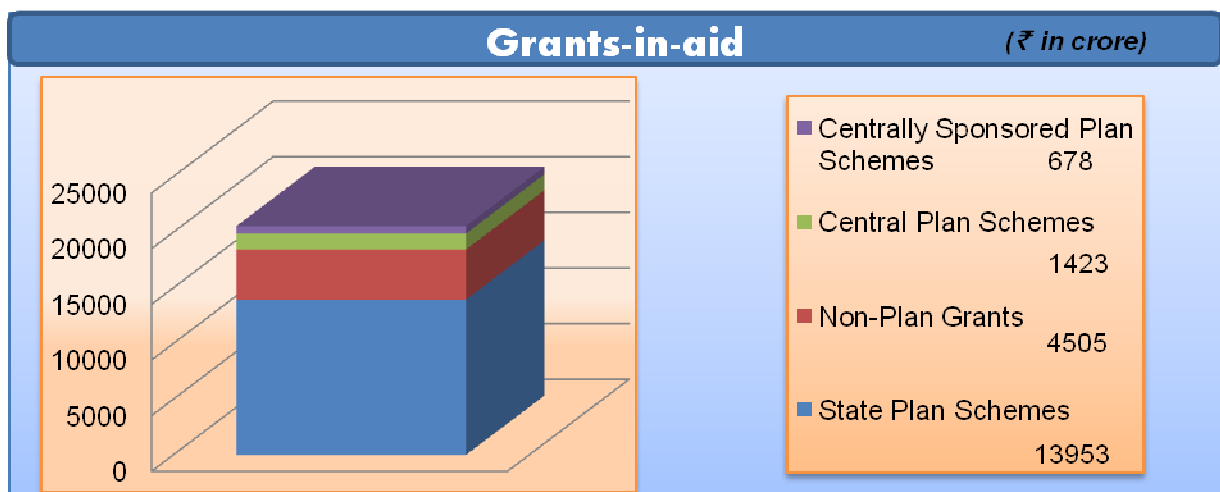
2.6 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Corporation Tax	11,459	11,713	12,908	15,378	18,889
Taxes on Income other than Corporation Tax	6,860	7,713	9,217	10,643	13,128
Taxes on Wealth	20	32	35	4	43
Customs	5,301	5,683	5,978	7,850	8,126
Union Excise Duties	3,603	4,014	3,376	6,577	9,279
Service Tax	4,658	5,674	5,449	8,430	9,416
Other Taxes and Duties on Commodities and Services	--	--	--	--	--
State Share of Union Taxes	31,901	34,829	36,963	48,923	58,881
Total Tax Revenue	48,154	54,790	57,713	74,372	82,623
% of Union Taxes to Total Tax Revenue	66	64	64	66	71
% of Share of Union Taxes to GSDP	11	11	11	13	13

2.7 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise, Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2016-17 under Grants-in-aid were ₹ 20,559 crore as shown below :-



The share of non-plan grants in total grants-in-aid increased from 18 *per cent* during 2015-16 to 22 *per cent* in 2016-17, while, the share of grants for plan schemes decreased from 82 *per cent* in 2015-16 to 78 *per cent* in 2016-17. As against a Budget Estimate (BE) of ₹ 29,626 crore of Union Share in Plan Schemes, the State Government has actually received ₹ 16,054 crore of Grants-in-aid (54 *per cent* of BE).

2.8 Public Debt

Public Debt includes borrowing under Internal Debt and Loans and Advances received from Government of India. Internal Debt includes Market Loans, Ways and Means advances from RBI, Loans from Financial Institutions and Special Securities issued to National Small Savings Fund etc.

Trend of Public Debt over the past five years

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	6,461	6,799	10,224	14,142	16,604
Central Loans	23	(-)11	85	116	758
Total Public Debt	6,484	6,788	10,309	14,258	17,362

Note : Negative figures indicate that repayment is in excess of receipts.

In 2016-17, eight loans totalling ₹ 17,700 crore at interest rates varying from 6.89 *per cent* to 7.85 *per cent* and redeemable in the years 2026-27 were raised at par.

Against the total internal debt of ₹ 20,065 crore of the State Government in 2016-17 plus the Central loan component of ₹ 1,512 crore received during this period, capital expenditure was ₹ 27,208 crore, indicating that the total of the public debt was used for creation of capital assets and developmental purposes.

CHAPTER III

EXPENDITURE

3.1 Introduction

Expenditure is classified as Revenue expenditure and Capital expenditure. Revenue expenditure means the expenditure on current consumption of goods and services and establishment expenditure of a department of activities of non-capital character. Capital expenditure is expenditure incurred with the objective of creating new assets or increasing value of existing assets of a material and permanent character. It also includes investments where the benefits from the investments are available beyond the year.

General Services	Includes General Administration, Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC & ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

Revenue Expenditure of ₹ 94,765 crore for 2016-17 fell short of budget estimates by ₹ 15,176 crore. Revenue Expenditure was 22 *per cent* of the GSDP in 2016-17. Expenditure was less by ₹ 8,384 crore under Plan Expenditure and ₹ 6,792 crore under Non-Plan Expenditure. Revenue Receipts also fell short of BE by ₹ 19,005 crore (24 *per cent*) The shortfall of expenditure against budget estimates under Revenue section during the past five years is given below:

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Budget Estimates	60,959	73,258	91,765	91,209	1,09,941
Actuals	54,466	62,477	72,570	83,616	94,765
Gap	6,493	10,781	19,195	7,593	15,176
% of gap over BE	11	15	21	8	16

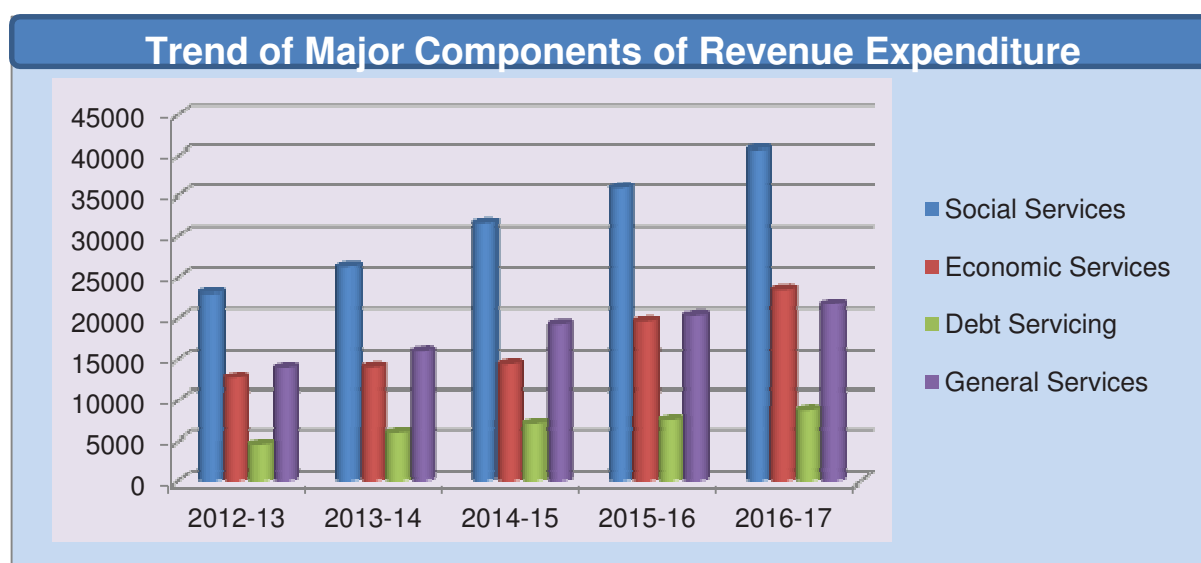
The State is unable to spend whatever has been budgeted, though the resources were available. The percentage of gap of actual expenditure to budgeted expenditure is at 16 indicating the need to accelerate the pace of developmental expenditure.

3.2.1 Sectoral distribution of Revenue Expenditure (2016-17)

Components	Amount (₹ in crore)	Percentage
A. General Services	30,607	32
B. Social Services	40,737	43
C. Economic Services	23,417	25
D. Grants-in-aid and Contributions	4	-
Total - Expenditure (Revenue Account)	94,765	100

3.2.2 Major components of Revenue Expenditure (2011-16)

(₹ in crore)



3.3 Capital Expenditure

Capital disbursements for 2016-17 were ₹ 27,322 crore which was 6 per cent of GSDP. It was less than Budget Estimates by ₹ 3,359 crore (less disbursement of ₹ 3,195 crore under Plan Expenditure and ₹ 164 crore under Non Plan Expenditure).

3.3.1 Sectoral distribution of Capital Expenditure

During 2016-17, the Government spent ₹ 896 crore on various Projects (₹ 728 crore on Major Irrigation, ₹ 44 crore on Medium Irrigation and ₹ 124 crore on Minor Irrigation), ₹ 900 crore on Flood Control Projects and ₹ 5,739 crore on Power Projects. Apart from above, the Government invested ₹ 5,976 crore in various Corporations/Companies/Societies.

(₹ in crore)

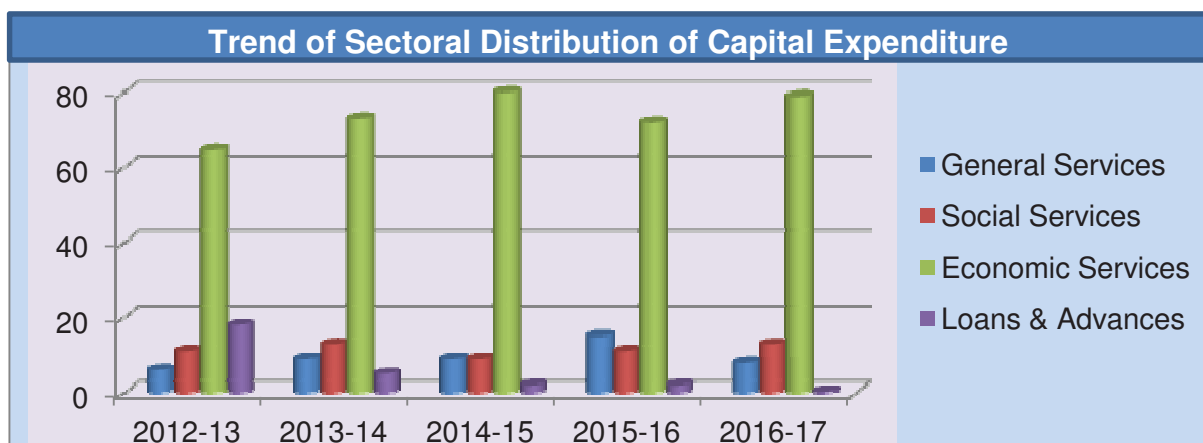
Sl. No.	Sector	Amount	Percentage
1.	General Services - Police, Land Revenue etc.	2,090	8
2.	Social Services - Education, Health & Family Welfare Water Supply, Welfare of SC/ST etc.	3,592	13
3.	Economic Services - Agriculture, Rural Development Irrigation, Co-operation, Energy, Industries, Transport etc.	21,526	79
4.	Loans and Advances Disbursed	114	0
	Total	27,322	100

* General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest payment) and includes MH 3604 (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions).

3.3.2 Sectoral distribution of capital expenditure over the past 5 years

(₹ in crore)

Sl. No.	Sector	2012-13	2013-14	2014-15	2015-16	2016-17
1.	General Services	717	1,332	1,749	3,617	2,090
2.	Social Services	1,331	1,858	1,673	2,740	3,592
3.	Economic Services	7,537	10,811	14,728	17,609	21,526
4.	Loans and Advances	2,086	807	369	621	114
	Total	10,759	11,671	14,808	18,519	27,322



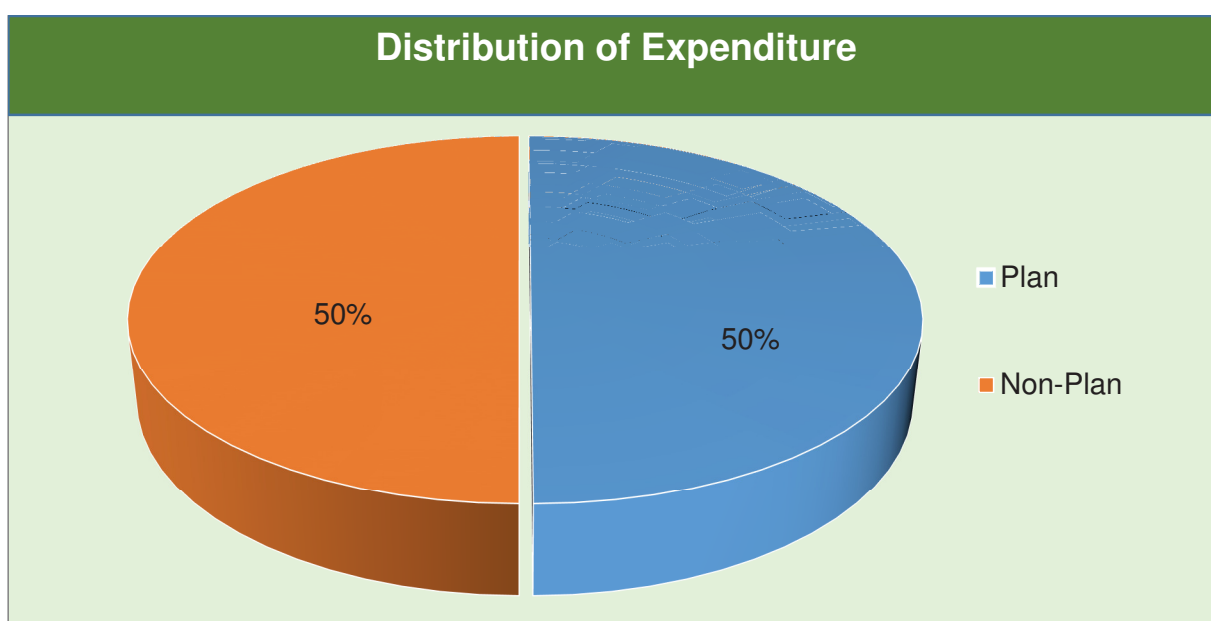
CHAPTER IV

PLAN AND NON-PLAN EXPENDITURE

4.1 Distribution of Expenditure (2016-17)

(₹ in crore)

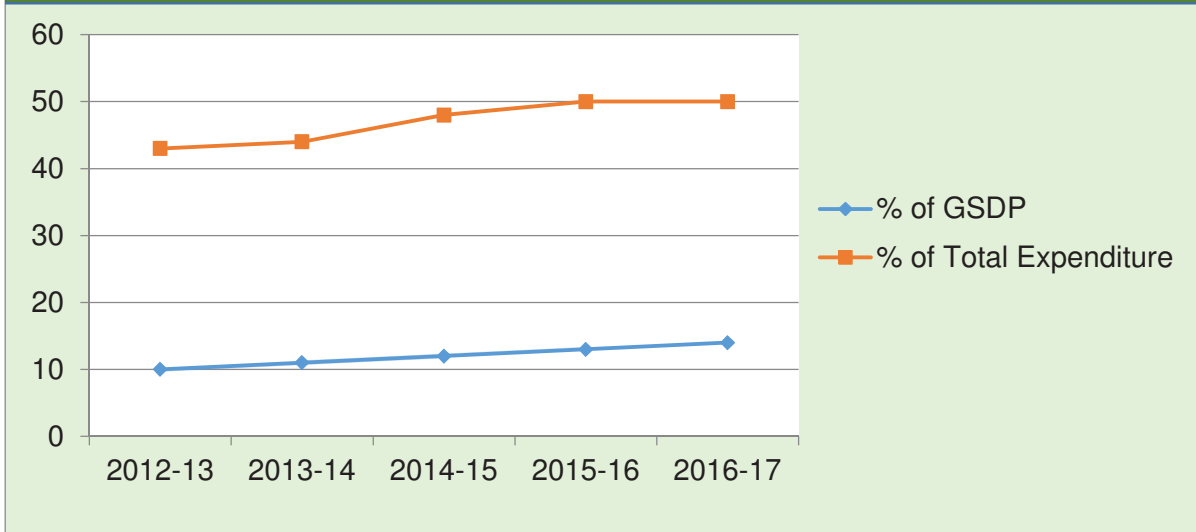
	Actual Expenditure
Plan Expenditure (both revenue and capital)	60,840
Non-Plan Expenditure (both revenue and capital)	61,247



4.2 Plan Expenditure

Plan expenditure (both revenue and capital) during 2016-17 was ₹ 60,840 crore, constituting 50 per cent of total disbursements of ₹ 1,22,087 crore. This comprised, ₹ 60,649 crore under State Plans, ₹ 119 crore under Centrally Sponsored/Central Plan Schemes and ₹ 72 crore under Loans and Advances.

Plan Expenditure as proportion of total expenditure and GSDP



4.2.1 Plan expenditure under Capital Account

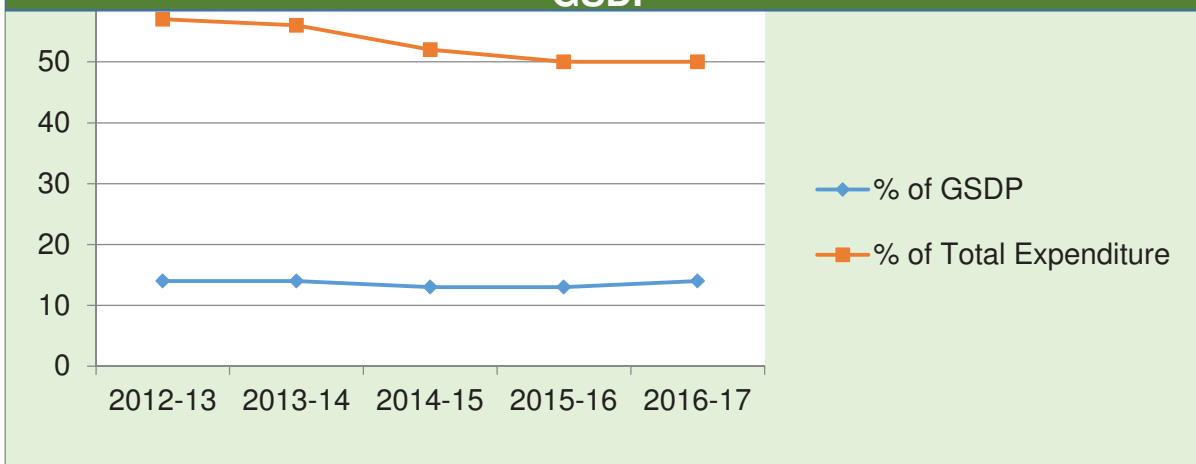
(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Total Capital Expenditure	11,671	14,808	18,519	24,587	27322
Capital Expenditure (Plan)	11,489	14,602	18,428	24,082	27264
Per cent of Capital Expenditure (Plan) to Total Capital Expenditure	98	99	99	98	99

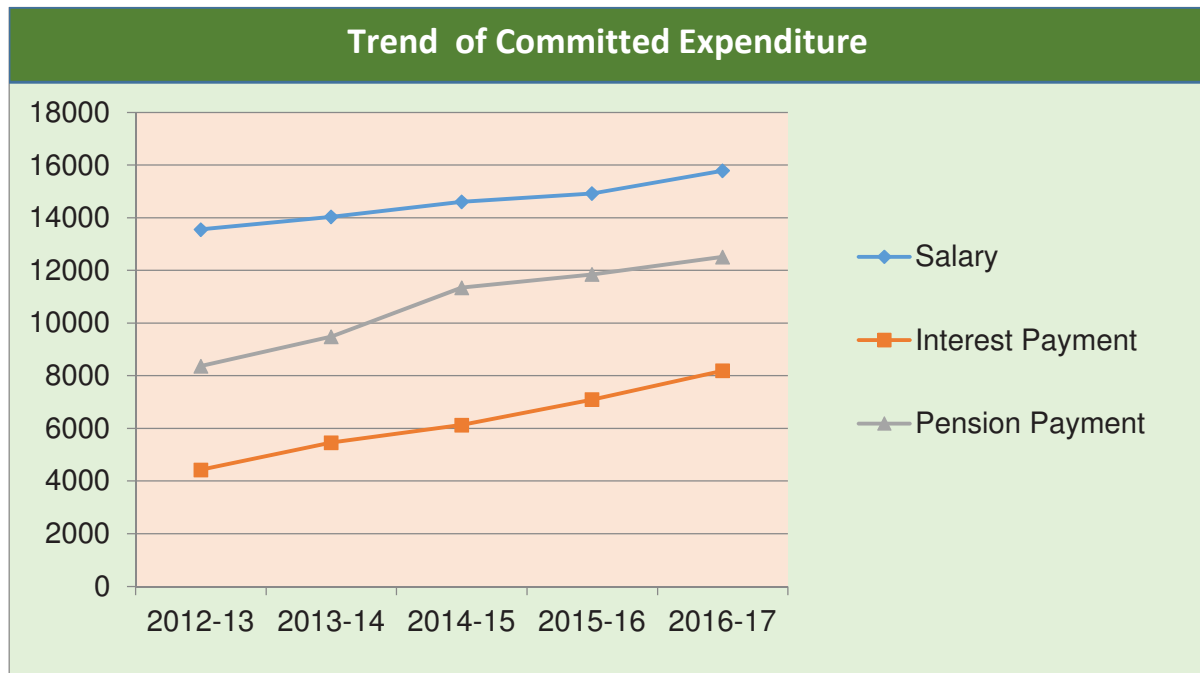
4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2016-17, constituting 50 *per cent* of total disbursements of ₹ 1,22,087 crore. This comprises ₹ 61,189 crore under Revenue, ₹ 816 crore under Capital ₹ 42 crore under Loans and Advances.

Non-Plan Expenditure as proportion of total expenditure and GSDP



4.4 Committed Expenditure



(₹ in crore)

Component	2012-13	2013-14	2014-15	2015-16	2016-17
Committed Expenditure	26,350	28,978	32,081	33,872	36,483
Revenue Expenditure	54,466	62,477	72,570	83,616	94,765
Revenue Receipts	59,567	68,919	78,417	96,123	1,05,585
<i>Per cent of committed expenditure to Revenue Receipts</i>	44	42	41	35	35
<i>Per cent of committed expenditure to Revenue Expenditure</i>	48	46	46	40	38

Disbursement of larger amount on committed expenditure leaves the Government with lesser flexibility for developmental spending.

CHAPTER V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts for 2016-17

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Re-appropriation	Total	Actual expenditure	Saving (-) Excesses (+)
1.	Revenue						
	Voted	1,01,037	16,529	20,423	1,17,566	87,327	(-)30,239
	Charged	8,903	355	47	9,258	8,934	(-)324
2.	Capital						
	Voted	30,107	7,496	8,762	37,603	27,409	(-)10,194
	Charged	--	--	--	--	--	--
3.	Public Debt						
	Charged	4,074	143	0	4,267	4,215	(-)52
4.	Loans and Advances						
	Voted	574	82	539	656	114	(-)542
Total		1,44,695	24,605	29,771	1,69,350	1,27,999	(-)41,351

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt.	Loans & Advances	
2012-13	(-)13,315	(-)6,511	(-)13	(-)3,306	(-)23,145
2013-14	(-)20,781	(-)8,223	(-)135	(-)2,341	(-)31,480
2014-15	(-)31,354	(-)10,558	(+)3	(-)2,017	(-)43,926
2015-16	(-)27,491	(-)7,014	(-)38	(-)470	(-)35,013
2016-17	(-)30,563	(-)10,194	(-)52	(-)542	(-)41,351

5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes / programmes.

Some grants with persistent and significant savings are given below :

(Percentage of savings to total allocation)

Grant	Nomenclature	2012-13	2013-14	2014-15	2015-16	2016-17
1	Agriculture Department	29%	45%	44%	54%	43%
3	Building Construction Department	58%	36%	54%	40%	49%
8	Art, Culture and youth Department	28%	26%	35%	47%	35%
9	Co-operative Department	37%	9%	31%	33%	33%
11	Backward Classes and Most Backward Classes Welfare Department	4%	12%	3%	17%	39%
18	Food and Consumer Protection Department	11%	93%	44%	41%	51%
20	Health Department	22%	25%	31%	25%	39%
24	Information and Public Relation Department	12%	13%	44%	35%	35%
26	Labour Resource Department	10%	11%	53%	56%	39%
27	Law Department	26%	23%	27%	22%	35%
29	Mines and Geology Department	25%	21%	29%	37%	35%
35	Planning and Development Department	77%	72%	51%	1%	44%
36	Public Health Engineering Department	36%	16%	37%	32%	31%
39	Disaster Management Department	58%	31%	59%	86%	67%
40	Revenue and Land Reforms Department	19%	42%	32%	33%	46%
42	Rural Development Department	23%	13%	54%	52%	44%
45	Sugar Industries Department	35%	18%	80%	29%	33%
46	Tourism Department	0%	56%	48%	31%	81%
50	Minor Water Resource Department	34%	59%	55%	47%	42%

During 2016-17, supplementary grants totalling ₹ 24,655 crore (19 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below :

(₹ in crore)

Grant	Name of Department	Section	Original	Supplementary	Actual Expenditure
1	Agriculture Department	Revenue	2,698.00	179.00	1,662.00
2	Animal and Fisheries Resource Department	Revenue	544.00	56.00	467.00
3	Building Construction Department	Revenue	620.00	8.00	440.00
		Capital	2,560.00	318.00	1,340.00
4	Cabinet Secretariat Department	Revenue	357.00	3.00	225.00
7	Vigilance Department	Revenue	34.00	2.00	29.00
8	Art, Culture and Youth Department	Revenue	126.00	0.00	82.00
9	Co-operative Department	Revenue	535.00	9.00	426.00
		Capital	135.00	33.00	48.00
10	Energy Department	Capital	9,018.00	2,127.00	5,814.00
11	Backward Class and Most Backward Class Welfare Department	Revenue	1,960.00	412.00	1,450.00
12	Finance Department	Revenue	821.00	21.00	742.00
		Capital	23.00	10.00	21.00
16	Panchayati Raj Department	Revenue	7,184.00	202.00	6,467.00
18	Food and Consumer Protection Department	Revenue	2,143.00	20.00	1,066.00
20	Health Department	Revenue	7,322.00	779.00	4,750.00
		Capital	913.00	207.00	859.00
21	Education Department	Revenue	21,477.00	1,403.00	19,043.00
22	Home Department	Revenue	6,887.00	274.00	6,191.00
		Capital	411.00	76.00	375.00
25	Information Technology Department	Revenue	240.00	76.00	215.00
26	Labour Resource Department	Revenue	686.00	5.00	418.00

27	Law Department	Revenue	820.00	8.00	538.00
28	High Court of Bihar	Revenue	112.00	16.00	108.00
29	Mines and Geology Department	Revenue	19.00	1.00	13.00
32	Legislature	Revenue	153.00	7.00	136.00
33	General Administration Department	Revenue	532.00	146.00	509.00
35	Planning and Development Department	Revenue	2,252.00	76.00	1,036.00
36	Public Health Engineering Department	Revenue	420.00	14.00	347.00
		Capital	1,335.00	410.00	1,164.00
37	Rural Works Department	Revenue	1,381.00	200.00	1,149.00
38	Registration, Excise and Prohibition Department	Revenue	152.00	47.00	141.00
39	Disaster Management Department	Revenue	598.00	1,206.00	594.00
40	Revenue and Land Reforms Department	Revenue	810.00	9.00	455.00
		Capital	25.00	4.00	5.00
41	Road Construction Department	Capital	5,651.00	134.00	5,342.00
43	Science and Technology Department	Revenue	94.00	7.00	80.00
44	Scheduled Castes and Sheduled Tribes Welfare Department	Revenue	1,628.00	13.00	1,143.00
45	Sugar Industries Department	Capital	1.00	69.00	1.00
46	Tourism Department	Capital	641.00	43.00	63.00
47	Transport Department	Revenue	55.00	9.00	55.00
48	Urban Development and Housing Department	Revenue	3,409.00	1,213.00	3,378.00
50	Minor Water Resource Department	Revenue	308.00	35.00	239.00
51	Social Welfare Department	Revenue	4,871.00	1,773.00	4,845.00
		Capital	146.00	87.00	18.00

CHAPTER VI

ASSETS AND LIABILITIES

6.1 Assets

The Finance Accounts of the Government do not depict valuation of Government assets except in the year of acquisition / purchase where they are recorded at their cost of acquisition. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investments in the share capital of non-financial Public Sector Undertakings (PSUs) stood at ₹ 15,940 crore at the end of 2016-17. However, dividends received during the year were ₹ 3.73 crore (i.e., 0.02 *per cent*) on investment. During 2016-17, investments increased by ₹ 5,976 crore, and dividend income decreased by ₹ 11.11 crore.

Cash Balance with RBI stood at ₹ 8,324 crore on 31 March 2016 and increased by ₹ 4,793 crore at the end of March, 2017.

6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature.

Details of the Public Debt and total liabilities of the State Government are as under :

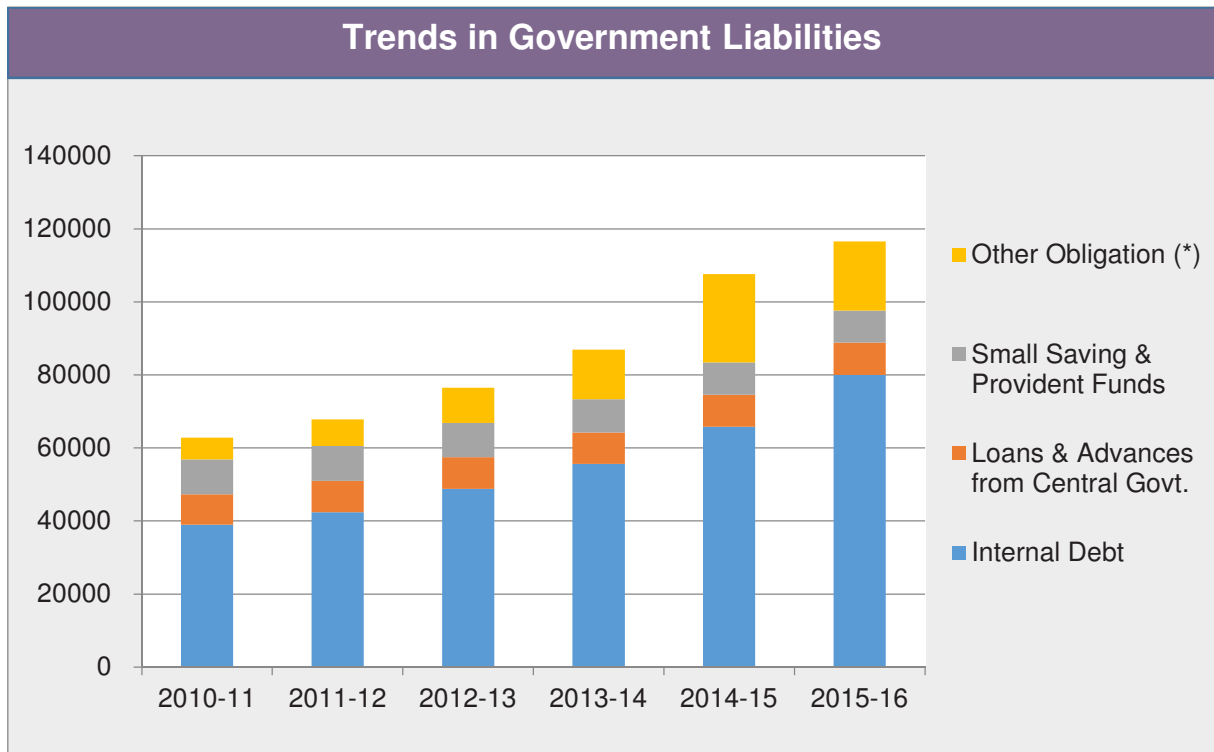
(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Accounts (*)	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2012-13	57,474	20	19,029	7	76,503	27
2013-14	64,262	20	22,677	7	86,939	27
2014-15	74,571	22	24,485	7	99,056	29
2015-16	88,829	23	27,749	7	1,16,578	31
2016-17	1,06,191	24	32,531	7	1,38,722	32

(*) Excludes suspense and remittance balances.

Note : Figures are progressive balances to end of the year.

There is a net increase of ₹ 22,144 crore (19 *per cent*) in Public Debt and Other liabilities as compared to 2015-16.



(*) Non-interest bearing obligations such as deposits of Local Funds, other Earmarked Funds, etc.

6.3 Guarantees

The quantum of guarantees provided by the State Government towards repayment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies etc., are given below:

(₹ In crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2012-13	2,046	1,089	112
2013-14	2,587	1,090	112
2014-15	5,315	2,001	148
2015-16	9,397	6,309	229
2016-17	13,053	4,460	178

CHAPTER VII

OTHER ITEMS

7.1 Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. The balances under Internal Debt is ₹ 96,595 crore as on 31 March 2017.

7.2 Loans and Advances by the State Government

Out of total Loans and Advances of ₹ 20,972 crore made by the State Government at the end of 2016-17 ₹ 20,127 crore of Loans and Advances has been given to Government Corporations/Companies, Non-Government Institutes and Local Bodies. Recovery of Principal and of Interest amounting to ₹ 6,384 crore ₹ 6,653 crore respectively is in arrears at the end of 31 March 2017. During 2016-17 only ₹ 23 crore has been received towards repayment of Loans and Advances, out of which, ₹ 15 crore relates to repayment of loans from Government Servants.

7.3 Financial assistance to Local Bodies and Others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹ 17,454 crore in 2012-13 to ₹ 36,209 crore in 2016-17. Grants to Zila Parishads, Municipalities/Corporation and Panchayat Samities including Gram Panchayat (₹ 4,359 crore) represented 12 *per cent* of total grants given during the year.

Details of Grants-in-aid for the past 5 years are as under:

(₹ in crore)

Year	Zilla Parishads	Corporation/ Municipalities/ Councils	Panchayat Samities including Gram Panchayat	Others*	Total
2012-13	441	540	2,154	14,319	17,454
2013-14	905	540	2,602	14,888	18,935
2014-15	1,173	659	1,253	19,274	22,359
2015-16	1,174	1,311	2,004	21,937	26,426
2016-17	725	1,700	1,934	31,850	36,209

* Includes also the expenditure made on Mid Day Meal Scheme, Cycle Scheme, Uniform Scheme and Sarva Siksha Abhiyan etc.

7.4 Cash Balance and investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2016	As on 31 March 2017	Net increase (+) / decrease (-)
Cash Balances	125	115	(-)10
Investments from cash balances (GOI Treasury Bills)	8,199	13,002	4,803
Other cash balance			
i) Departmental Balance	216	186	(-)30
ii) Permanent Cash Imprest	342	342	0
Investment from earmarked fund balances	2,835	3,418	583
(a) Sinking fund	2,835	3,418	583
(b) Guarantee Redemption Fund	--	--	--
(c) Other funds	--	--	--
* Interest Realised	453	804	357

(*) This reflects only interest realised on investment of Cash Balances.

State Government had a positive closing cash balance at the end of 2016-17. Interest receipt on these investments increased by 77 per cent.

7.5 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (A&E). This exercise is to be conducted by respective controlling officers of the Departments. The reconciliation has been completed, only for an amount of ₹ 27,981 crore of expenditure against the total expenditure of ₹ 1,21,974 crore (Revenue and Capital) i.e., 23 per cent of the total expenditure and for ₹ 86,951 crore of receipt against the total receipt of ₹ 1,05,585 crore (Revenue and Capital) i.e. 82 per cent of the total receipts during the year 2016-17.

Following are the list of some of the Major Departments that did not carry out the reconciliation of both receipt and expenditure figures at all or carried out reconciliation to very insignificant amount.

Sl. No.	Receipt Head	Expenditure Head	Department
1	0029	2029	Revenue and Land Reforms Department
2	0039	2039	Registration, Excise and Prohibition Department
3	0040	2040	Commercial Tax Department
4	0041	2041	Transport Department
5	0055	2055	Home (Police) Department
6	0059	2059	Building and Construction Department
7	0071	2071	Finance Department
8	0202	2202	Education Department
9	0210	2210	Health Department
10	0215	2215	Public Health Engineering Department
11	0216	2216	Rural Development Department
12	0217	2217	Urban Development and Housing Department
13	0235	2235	Social Welfare Department
14	0401	2401	Agriculture Department
15	0405	2405	Animal and Fisheries Resources Department
16	0406	2406	Environment and Forest Department
17	0515	2515	Panchayati Raj Department
18	0700	2700	Water Resource Department
19	0702	2702	Minor Water Resource Department
20	1054	3054	Road Construction Department
21	1456	3456	Food and Consumer Protection Department

7.6 Submission of Accounts by Treasuries

The accounts of the State Government compiled in Accountant General's office are mainly based on the initial accounts rendered by Treasuries, Public Works and Forest

Divisions. The prescribed due date of its submission are 5th of the following month in the case of Treasury Accounts and 10th of the following month in case of Forest and Public Works Accounts. The non-submission of accounts in time leads to exclusion of the treasury in monthly accounts submitted to the State Government. As a result, the accounts figures do not reflect the actual expenditure or receipt of the month which may adversely affect the decisions, if taken on the basis of incomplete accounts.

Apart from exclusion in monthly accounts during the year no accounts were excluded at the end of the financial year.

7.7 Unadjusted Abstract Contingent (AC) Bills

In terms of the Bihar Treasury Code 2011, the Drawing and Disbursing Officers are authorised to draw sums of money through AC bills to meet unforeseen expenditure by debiting service Major Heads against which they are required to present Detailed Contingent (DC) bills along with vouchers in support of final expenditure to the Accountant General within six months of the drawal of the AC bill. Delayed submission or prolonged non-submission of DC bills renders the expenditure under AC bills opaque. Details of outstanding AC bills as on 31 March 2017 are given below:

Table-1: Details of Outstanding AC Bills

(₹ in crore)

Year	Number of pending DC bills	Amount
Upto 2014-15	12,672	2,299.19
2015-16	1,865	1,081.37
2016-17	1,238*	1,396.96
Total	15,775	4,750

*997 AC bills amounting to ₹ 690.13 crore out of 1,238 AC bills will be due after 31 March 2017.

1,383 AC bills amounting to ₹ 1,808.68 crore were drawn during 2016-17 in which AC bills amounting to ₹ 533.07 crore (29.47 per cent of the total amount drawn against AC bills in 2016-17), were drawn in March 2017 alone, and of this, ₹ 43.52 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 and reveals inadequate budgetary control.

7.8 Personal Deposit (PD) Accounts

This account shall only be used 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. Rule 344 of Bihar Treasury Code 2011 read with Finance Department notification memo no. M-4-12/2013(part-I)-6487/F dated 21/07/2014 envisages that the deposit administrator shall review all Personal Deposit Accounts at the end of the each financial year. Money lying unspent after five consecutive financial years (including the financial year in which the money was withdrawn) should not be spent and the balance should be transferred to the Consolidated Fund as reduction of expenditure to the concerned service head.

During 2016-17, 74 treasuries have furnished information regarding PD Accounts in which 56 treasuries maintain PD Accounts and the remaining 18 treasuries have intimated that there are no PD Accounts with them. No departmental officers had verified or reconciled the balances with the accounts maintained by the Accountant General. Of the total 177 PD Accounts, 60 are inoperative. One PD Account was closed during the year. Further, during the year, no treasury/administrator of PD Accounts had furnished information regarding refund to the Consolidated Fund.

Details of Personal Deposit accounts received from the 56 State treasuries are as under:

(₹ in crore)

Particulars	No. of PD Accounts	Amount
As on 1 April 2016	171	4,126.37
Opened during the year	07	0.00
Closed during the year	01	0.00
Total	177	4,126.37
Receipt during the year	46	1,780.08
Payment during the year	57	1,532.80
As on 31 March 2017	177	4,373.65

7.9 Rush of Expenditure

Rule 113 of the Bihar Budget Manual stipulate that rush of expenditure, particularly in the closing month of the financial year, shall be regarded as a breach of financial regularity

and should be avoided. It was, however, noticed that 11 Departments of the State Government have incurred more than one third of their total expenditure during March 2017:-

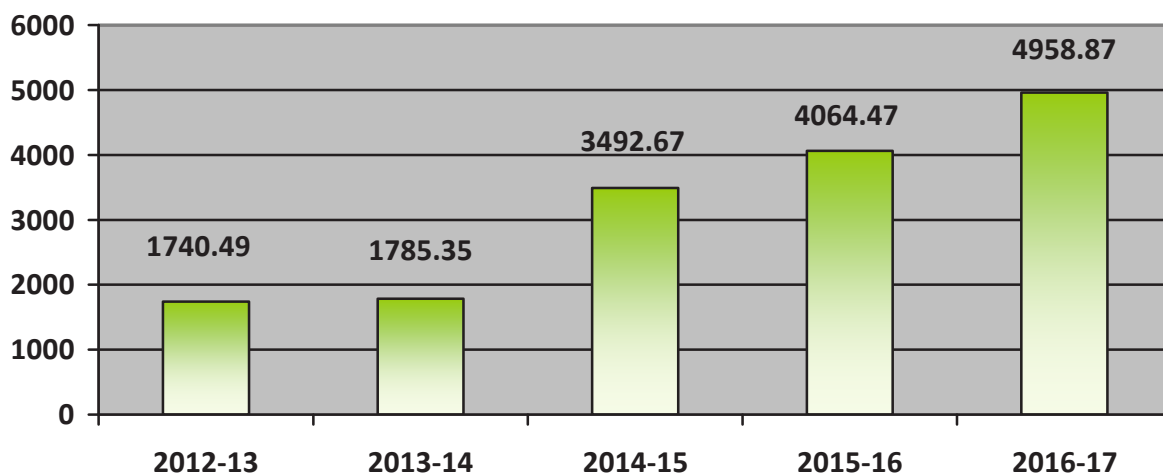
(₹ in crore)

Grant No.	Description	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total	During March 2017	Percentage of expenditure in March 2017 w.r.t. total expenditure of 2016-17
1	Agriculture Department	36.13	287.53	435.85	902.64	1,662.15	529.22	31.84
3	Building Construction Department	77.59	384.53	278.89	1,030.73	1,771.74	804.76	45.42
6	Election Department	17.93	12.72	35.15	74.35	140.15	45.09	32.17
8	Art, Culture and Youth Department	8.01	20.16	17.39	36.29	81.85	25.40	31.03
11	Backward Class and Most Backward Class Welfare Department	0.62	5.11	2.85	1,452.69	1,461.27	1,451.65	99.34
16	Panchayati Raj Department	69.81	124.35	181.62	6,090.88	6,466.66	3,571.66	55.23
18	Food and Consumer Protection Department	12.50	18.35	14.51	1,020.31	1,065.67	354.17	33.23
19	Environment and Forest Department	18.83	46.61	53.47	216.51	335.42	176.25	52.55
23	Industries Department	13.28	278.16	85.37	288.79	665.60	260.07	39.07
24	Information and Public Relation Department	20.67	25.18	20.08	67.36	133.29	44.65	33.50
33	General Administration Department	55.82	68.59	147.64	236.59	508.64	188.98	37.15
35	Planning and Development Department	43.80	1,905.03	91.77	(-)36.27	2,004.33	976.41	48.72
42	Rural Development Department	44.48	865.01	1,475.64	3,442.80	5,827.93	3,322.51	57.01
44	Scheduled Castes & Scheduled Tribes Welfare Department	18.95	33.86	243.22	846.43	1,142.46	806.02	70.55
45	Sugar Industries Department	3.02	66.42	11.27	102.10	182.81	95.16	52.05
48	Urban Development and Housing Department	11.34	744.30	869.40	1,752.88	3,377.92	1,397.19	41.36
49	Water Resources Department	514.96	456.53	290.73	1,288.91	2,551.13	961.59	37.69
50	Minor Water Resource Department	46.00	75.97	54.99	186.73	363.69	140.70	38.69

(Source: VLC Data)

7.10 Suspense Accounts Balances

During the past five years, balances under suspense accounts increased from ₹ 1,740 crore in 2012-13 to ₹ 4,959 crore in 2016-17.



Details of balances under major suspense accounts for the past 5 years are as under:

(₹ in crore)

Suspense Accounts	2012-13	2013-14	2014-15	2015-16	2016-17
Pay and Accounts Office Suspense	214.35	235.47	245.63	270.29	296.05
Suspense Accounts (Civil)	1,454.05	1,520.53	3,141.06	3,690.31	4,376.04
Cash Settlement Suspense Accounts	32.29	32.29	32.29	32.29	32.29
Reserve Bank Suspense (Headquarters)	30.62	270.81	263.83	266.28	265.26
Reserve Bank Suspense (Central Accounts Office)	343.10	330.53	340.66	347.52	370.41
Departmental Adjusting Account	104.45	104.45	104.45	104.45	104.45
Tax Deducted at Source (TDS) Suspense	370.68	702.41	629.29	640.99	480.28
Material Purchase Settlement Suspense Accounts	66.11	66.11	66.11	66.11	66.11

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