



सत्यमेव जयते

Finance Accounts (Volume I)

2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Bihar

Finance Accounts (Volume I)

for the year 2017-18

Government of Bihar

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Certificate of the Comptroller and Auditor General of India on Finance Accounts

This compilation containing the Finance Accounts of the Government of Bihar for the year ending 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes. Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Bihar and the statements received from the Reserve Bank of India. Statements 8, 9, 10, 15 (Annexure-I), 17(b), 17(c), 19 and 20 and Appendices III, IV, IX, XI and XII in this compilation have been prepared directly from the information received from the Government of Bihar/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Bihar are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E). The audit of these Accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Bihar for the year 2017-18.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial Compliance and Performance Audit Reports on the Government of Bihar being presented separately for the year ended 31 March 2018.

Emphasis of Matter

I want to draw attention to the following significant issues/concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Under different Major Heads, departments of the State Government had drawn ₹ 2,906.91 crore from Government accounts against 1,540 Abstract Contingent (AC) bills during the financial year 2017-18 but did not submit 1,508 Detailed Contingent (DC) bills of ₹ 2,903.61 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹ 2,903.61 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the legislature. This is a possible overstatement of expenditure in the year 2017-18.
In addition to this, 13,706 AC bills amounting to ₹ 3,259.07 crore drawn up to 2016-17 were also outstanding as on 31 March 2018. Thus, a total of 15,214 AC bills amounting to ₹ 6,162.68 crore were outstanding as on 31 March 2018. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance etc.
2. During the year 2017-18, 316 Utilisation Certificates amounting to ₹ 14,680.40 crore, which had become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by 35 departments. Therefore, there is no assurance that the amount of ₹ 14,680.40 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised by the legislature.
In addition to this, 2,139 UCs amounting to ₹ 21,913.10 crore due for submission up to 2016-17 were also outstanding as on 31 March 2018. Thus, a total of 2,455 UCs amounting to ₹ 36,593.50 crore were due for submission as of 31 March 2018. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.
3. Revenue and Land Reforms Department of the Government deposited ₹ 65.11 crore of scheme funds under Personal Deposit Account, (Major Head 2029) for the periods ranging from 2013-14 to 2017-18, to avoid lapse of grant during financial years, in violations of the principles of budgetary and financial control. Non transferring the unspent balance, lying in PD Accounts, to Consolidated Fund of State entails the risk of misuse of public funds, fraud and misappropriation.

4. Total contribution towards New Pension Scheme was ₹ 3,891.21 crore for the period 2005-06 to 2017-18 against which an amount of ₹ 3,762.93 crore was transferred to the designated authority (NSDL) leaving a balance of ₹ 128.28 crore to be transferred to NSDL for further investment as per the provisions of the scheme. Thus, the current liability stands deferred to future years. Further, the State Government has created interest liability on the amount not transferred to NSDL, has incorrectly used the funds that belongs to its employees, leading to possible uncertainty in the rate of return to the employees/avoidable financial liability to the Government, and thus failure of the scheme itself.
5. Government provided budgetary support (equity, loans, grants and subsidies) and accepted liability (guarantee) of ₹ 26,640.53 crore in 27 Public Sector Undertakings during the period for which their accounts were in arrear as on 31 March 2018. These PSUs have not finalised their accounts for the last one to 41 years in violation of provisions of the Companies Act/Acts of the respective statutory corporations. I am, therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under the CAG's DPC Act, 1971, the Companies Act and Acts of respective statutory corporations.

The audit observations on above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2018.

Date : 29th July, 2019
Place : New Delhi



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

A. Broad overview of the structure of Government Accounts

1. The Finance Accounts of the State of Bihar present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Bihar for 2017-18 is ₹ 350 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances' and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

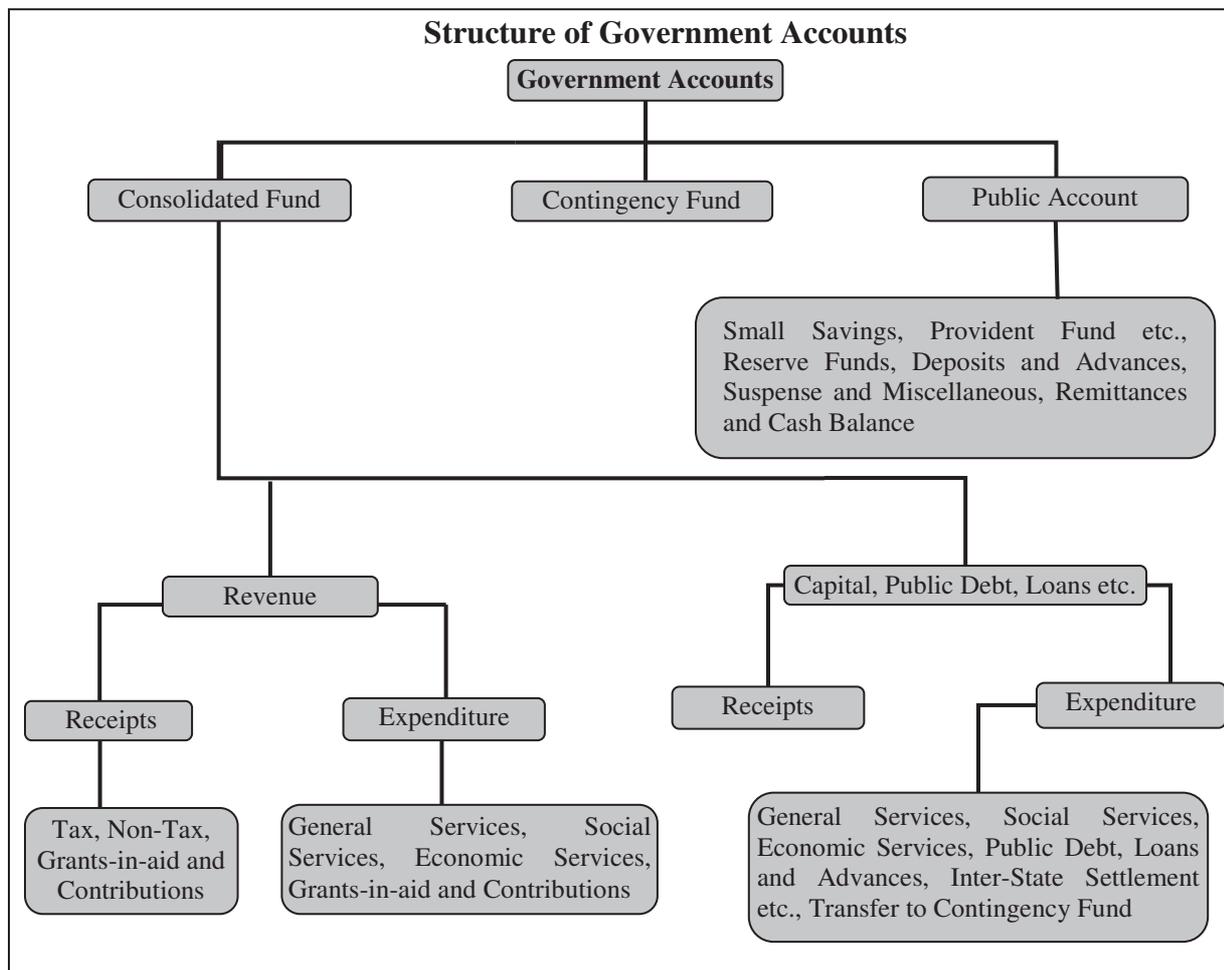
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four characters), Detailed Heads (two), and Object Heads (two). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2018).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 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.
- 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.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances given by the State Government). This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto 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 of the Finance Accounts.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II of the Finance Accounts.
- 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 of the Finance Accounts.
- 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 of the Finance Accounts.
- 8. Statement 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, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.
- 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 of the Finance Accounts.
- 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.

- 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.
- 12. Statement on Sources and Application of Funds for Expenditure other than 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.
- 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 of the Finance Accounts.

Volume II of the Finance Accounts contains two parts- nine detailed statements in **Part I** and 13 Appendices in **Part II**.

Part I of Volume II

- 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.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summarised Statement 4 in Volume I of the Finance Accounts, depicts the revenue expenditure of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment & Committed. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summarised Statement 5 in Volume I of the Finance Accounts, depicts the capital expenditure (during the year and cumulatively) of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment & Committed. 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.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summarised statement 6 in volume I of the Finance Accounts, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans 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 Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summarised Statement 7 in Volume I of the Finance Accounts.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I of the Finance Accounts.

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 of the Finance Accounts.

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.

22. Detailed Statement on Investment of Earmarked Funds: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summarised statements appearing in Volume I with the detailed Statements and Appendices in Volume II. (Appendices which do not have a direct link with the Summarised Statements are not shown below).

Parameter	Summarised Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	-
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10	-	III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	-
Debt Position/Borrowings	1, 2, 6	17	-
Investments of the Government in Companies, Corporations etc.	8	19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and investments thereof	1, 2, 12, 13	21, 22	-
Guarantees	9	20	-
Schemes	-	-	IV (Externally Aided Projects) V (Scheme Expenditure)

D. Periodical adjustments and Book adjustments

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue/loans/public account receipts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition, the Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding

Difference of ₹ 0.01 crore/lakh in Finance Accounts Volume I and II, wherever occurring, is due to rounding.

SUMMARISED STATEMENTS

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As on 31 March 2018	As on 31 March 2017
	Notes to Accounts	Statement		
Cash			22,081.56	17,062.20
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	185.73	185.60
(iii) Permanent Imprest		21	341.97	342.26
(iv) Cash Balance Investments		21	17,395.63	13,001.71
(v) Deposits with Reserve Bank of India		21	46.90	114.90
(vi) Investments from Earmarked Funds ²		22	4,111.33	3,417.73
Capital Expenditure		16	1,84,117.17	1,55,210.22
(i) Investments in shares of Companies, Corporations etc.		8	23,037.29	15,916.47
(ii) Other Capital Expenditure			1,61,079.88	1,39,293.75
Contingency Fund (un-recouped)			0.00	0.00
Loans and Advances		18	21,169.18	20,948.29
Civil Advances		21	153.11	151.39
Suspense and Miscellaneous Balances³		21	4,379.57	4,959.36
Remittance Balances		21	1,196.41	1,193.65
Cumulative excess of Expenditure over Receipts⁴			0.00	0.00
Total			2,33,097.00	1,99,525.11

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

² Investment out of earmarked funds is excluded from Capital Expenditure.

³ In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹ 4,379.07 crore under MH 8658-Suspense Accounts and ₹ 0.50 crore under MH 8679-Accounts with Government of other Countries.

⁴ The cumulative excess of Receipts over Expenditure or Expenditure over Receipts does not represent the fiscal/revenue deficit for the current year.

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sl. No.)		As on 31 March 2018	As on 31 March 2017
	Notes to Accounts	Statement		
Borrowings (Public Debt)			1,14,706.68	1,06,190.81
(i) Internal Debt		17	1,04,524.76	96,595.00
(ii) Loans and Advances from Central Government		17	10,181.92	9,595.81
Non-Plan Loans		17	0.58	54.02
Loans for State Plan Schemes		17	191.29	9,493.38
Loans for Central Plan Schemes		17	1.01	1.01
Loans for Centrally Sponsored Plan Schemes		17	0.53	0.53
Loans for Centrally Sponsored Schemes		17	57.74	0.00
Other Loans		17	9,930.77	46.87
Inter-State Settlement		12	74.01	74.01
Contingency Fund (corpus)		21	350.00	350.00
Liabilities on Public Account			46,181.42	35,948.41
(i) Small Savings, Provident Funds etc.		21	8,810.89	8,891.14
(ii) Deposits		21	33,232.88	22,916.84
(iii) Reserve Funds		21	4,137.65	4,140.43
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances			0.00	0.00
Cumulative excess of Receipts over Expenditure⁵		12	71,784.89	56,961.88
Total			2,33,097.00	1,99,525.11

⁵ The figure ₹ 71,784.89 crore has been worked out by netting of total Capital and Other Expenditure and Principal sources of funds. Details are given in Statement 12.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2017-18	2016-17		2017-18	2016-17
Part- I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,17,446.74	1,05,584.99	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,02,623.73	94,765.18
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	23,136.49	23,742.26	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	17,731.41	15,743.85
Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	3,506.74	2,403.12	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	43,358.73	36,209.34
			Subsidies <i>(Ref. Appendix-II)</i>	5,023.06	8,749.41
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,577.24	939.91	General services <i>(Ref. Statement 4 & 15)</i>	25,892.99	23,856.21
Others <i>(Ref. Statement 3)</i>	1,929.50	1,463.21	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	14,293.48	12,507.99
			Interest Payment and servicing of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	9,747.40	8,773.56
			Others <i>(Ref. Statement 4-B)</i>	1,852.11	2,574.66
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	65,083.38	58,880.59	Social services <i>(Ref. Statement 4- A & 15)</i>	3,622.57	6,070.83
			Economic services <i>(Ref. Statement 4- A & 15)</i>	6,990.94	4,131.24
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	25,720.13	20,559.02	Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs) ³ <i>(Ref. Statement 4- A & 15)</i>	4.03	4.30
Revenue Deficit	0.00	0.00	Revenue Surplus	14,823.01	10,819.81

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic Services' does not include expenditure on Salaries, Subsidies and Grants-in-aid (explained in footnote 2).

² Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the State Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

³ Corresponds to the bookings under MH 3604.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2017-18	2016-17	2017-18	2016-17	
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	0.00	0.00	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	28,906.95	27,208.40
			General Services <i>(Ref. Statement 4-A & 16)</i>	2,764.61	2,090.35
			Social Services ⁴ <i>(Ref. Statement 4-A & 16)</i>	4,258.34	3,592.49
			Economic Services ⁵ <i>(Ref. Statement 4-A & 16)</i>	21,884.00	21,525.56
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	21.89	23.31	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	242.78	113.87
			General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.00	0.00
			Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.00	0.00
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	224.55	92.49
			Others <i>(Ref. Statement 7)</i>	18.23	21.38
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>	13,169.42	21,576.76	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	4,653.55	4,214.57
Internal Debt ⁶ <i>(Market Loans, NSSF etc.)</i> <i>(Ref. Statement 3,6 & 17)</i>	11,770.77	20,065.17	Internal Debt ⁶ <i>(Market Loans, NSSF etc.)</i> <i>(Ref. Statement 4-A, 6 & 17)</i>	3,841.01	3,460.49
Loans from Government of India <i>(Ref. Statement 3,6 & 17)</i>	1,398.65	1,511.59	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	812.54	754.08
Inter- State Settlement Account (Net)	0.00	0.00	Inter- State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	1,30,638.05	1,27,185.06	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	1,36,427.01	1,26,302.02
Deficit in Consolidated Fund	(-)5,788.96	0.00	Surplus in Consolidated Fund	0.00	883.04

⁴ Includes ₹ 4.76 crore and ₹ 5.96 crore as salary expenditure under capital outlay on Social Services under Major Head 4215 for the year 2016-17 and 2017-18 respectively.

⁵ Includes ₹ 35.43 crore and ₹ 41.37 crore as salary expenditure under capital outlay on Economic Services under the Major Heads 4515 for the year 2016-17 and 2017-18 respectively.

⁶ National Small Saving Fund (NSSF) transactions in respect of repayments of ₹ 1,713.12 crore respectively for the year 2016-17 and repayment of ₹ 1,768.75 crore for the year 2017-18 are also included.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part - II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00	Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00
Part - III Public Account ⁷					
Small Savings <i>(Ref. Statement 21)</i>	1,844.09	1,263.08	Small Savings <i>(Ref. Statement 21)</i>	1,924.34	1,163.45
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	1,414.92	1,074.89	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	2,111.31	1,786.92
Deposits <i>(Ref. Statement 21)</i>	42,984.01	48,930.46	Deposits <i>(Ref. Statement 21)</i>	32,667.97	43,536.35
Advances <i>(Ref. Statement 21)</i>	195.91	265.56	Advances <i>(Ref. Statement 21)</i>	197.63	266.26
Suspense and Miscellaneous ⁸ <i>(Ref. Statement 21)</i>	3,88,812.38	3,93,301.10	Suspense and Miscellaneous ⁸ <i>(Ref. Statement 21)</i>	3,92,626.33	3,98,967.75
Remittances <i>(Ref. Statement 21)</i>	9,862.58	9,536.13	Remittances <i>(Ref. Statement 21)</i>	9,865.34	9,543.18
Total Receipts Public Account <i>(Ref. Statement 21)</i>	4,45,113.89	4,54,371.22	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	4,39,392.92	4,55,263.91
Deficit in Public Account	0.00	892.69	Surplus in Public Account	5,720.97	0.00
Opening Cash Balance	114.90	124.56	Closing Cash Balance	46.90	114.90
Increase in cash balance	0.00	0.00	Decrease in cash balance	68.00	9.66

⁷ For details please refer to Statement 21 in Volume II.

⁸ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21 of Volume II.

Annexure A to Statement 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

		Closing Balance on 31 March 2018	Opening Balance on 1 April 2017
(a)	General Cash Balance		
(1)	Deposits with Reserve Bank	46.90	114.90
(2)	Investments held in Cash Balance Investments Account	17,395.63	13,001.71
Total - (a)		17,442.53	13,116.61
(b)	Other Cash Balances and Investments		
(1)	Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	185.73	185.60
(2)	Permanent advances for contingent expenditure with Departmental Officers	341.97	342.26
(3)	Investments of Earmarked Funds	4,111.33	3,417.73
Total - (b)		4,639.03	3,945.59
Total - (a) and (b)		22,081.56	17,062.20

Explanatory Notes

1. Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposits with Reserve Bank of India and other Banks and Remittances in transit, as stated on previous page. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with Treasuries, Departments and Investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with Reserve Bank'.

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2017-18 advised to the RBI till 11 April 2018.

There was a difference of ₹ 45.26 crore (Credit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹ 46.90 crore (Debit)} and that intimated by the Reserve Bank of India {₹ 92.16 crore (Credit)}. The difference is under reconciliation.

2. Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.73 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

3. Limits for the Ways and Means Advances: The limit for Ordinary Ways and Means Advances to the State Government is ₹ 425.00 crore with effect from 1 April 2006. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time.

The minimum cash balance was maintained without taking any advances throughout the financial year 2017-18.

4. The investment of ₹ 17,395.63 crore out of Cash Balance is in the securities of the Government of India (₹ 17,390.98 crore) and securities of other State Government (₹ 4.65 crore) as on 31 March 2018. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹ 799.82 crore.

5. No investment was made by the State Government in its own Securities.

6. Details of investment out of Earmarked Funds are given in Statement 22 in Volume II.

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals	
		2017-18	2016-17
	I -Tax and Non-Tax Revenue		
A.	Tax Revenue		
A.1	Own Tax Revenue	23,136.49	23,742.26
	Taxes on Sales, Trade etc.	8,298.10	11,873.51
	State Goods and Services Tax (SGST)	6,746.96	0.00
	Stamps and Registration Fees	3,725.66	2,981.95
	Taxes on Goods and Passengers	1,644.85	6,245.62
	Taxes on Vehicles	1,599.51	1,256.67
	Land Revenue	778.65	971.12
	Other Taxes on Income and Expenditure	86.52	78.75
	State Excise	(-3.43)	29.66
	Others	259.67	304.98
A.2	Share of net proceeds of Taxes	65,083.38	58,880.59
	Corporation Tax	19,935.56	18,889.20
	Taxes on Income other than Corporation Tax	16,834.16	13,128.06
	Service Tax	7,379.29	9,416.01
	Union Excise Duties	6,867.50	9,278.51
	Integrated Goods and Services Tax (IGST)	6,572.00	0.00
	Customs	6,570.00	8,125.40
	Central Goods and Services Tax (CGST)	925.48	0.00
	Taxes on Wealth	(-0.60)	43.24
	Other Taxes and Duties on Commodities and Services	(-0.01)	0.17
	Total - A	88,219.87	82,622.85
B.	Non-Tax Revenue		
	Interest Receipts	1,577.24	939.91
	Non - ferrous Mining and Metallurgical Industries	1,082.67	997.60
	Contributions and Recoveries towards Pension and Other Retirement Benefits	202.53	14.94
	Public Service Commission	130.11	16.31
	Police	86.04	42.16
	Roads and Bridges	66.74	41.93
	Medical and Public Health	54.53	39.94
	Other Rural Development Programmes	48.61	35.66
	Forestry and Wild Life	29.41	27.69
	Other Administrative Services	25.84	99.88
	Major Irrigation	22.22	13.69
	Education, Sports, Art and Culture	21.47	17.09
	Other General Economic Services	18.40	15.69
	Medium Irrigation	17.27	11.65
	Labour and Employment	16.79	11.41
	Water Supply and Sanitation	16.63	3.46
	Jails	15.94	10.35
	Fisheries	12.02	10.42
	Crop Husbandry	11.93	14.38
	Public Works	9.83	8.35

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals		
		2017-18	2016-17	
B.	Co-operation	8.62	6.80	
	Urban Development	7.43	0.71	
	Housing	6.57	2.45	
	Minor Irrigation	5.21	2.89	
	Civil Aviation	4.12	4.03	
	Miscellaneous General Services	3.45	6.30	
	Tourism	1.62	1.57	
	Dividends and Profits	1.34	3.73	
	Animal Husbandry	0.76	0.80	
	Information and Publicity	0.40	0.29	
	Land Reforms	0.22	0.18	
	Social Security and Welfare	0.17	0.21	
	Road Transport	0.17	0.19	
	Stationery and Printing	0.12	0.26	
	Industries	0.12	0.09	
	Village and Small Industries	0.07	0.04	
	Civil Supplies	0.05	0.07	
	Other Social Services	0.05	0.00	
	Family Welfare	0.02	0.00	
	Dairy Development	0.01	0.00	
Inland Water Transport	0.00	0.00		
Total - B		3,506.74	2,403.12	
II - GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-aid from Central Government			
	Non-Plan Grants	Grants under the proviso to Article 275 (1) of the Constitution	0.00	3,598.15
		Grants towards contribution to State Disaster Response Fund	0.00	369.00
		Other Grants	(-5.00)	538.36
	Grants for State/Union Territory Plan Schemes	Block Grants (of which EAP)	0.00	59.25
		Grants from Central Road Fund	0.00	169.70
		Other Grants	(-2.20)	13,723.97
	Grants for Central Plan Schemes		0.00	1,422.91
	Grants for Centrally Sponsored Plan Schemes		(-1.00)	677.68
	Grants for Centrally Sponsored Schemes		13,312.26	0.00
	Finance Commission Grants	Grants towards contribution to State Disaster Response Fund	489.56	0.00
		Other Grants	4,035.50	0.00
	Other Transfers/ Grants to States/Union Territories with Legislature	Grants under the proviso to Article 275 (1) of the Constitution	20.81	0.00
		Grants from Central Road Fund	25.20	0.00
		Other Grants	7,845.00	0.00
	Total - C		25,720.13	20,559.02
	Total - Revenue Receipts (A+B+C)		1,17,446.74	1,05,584.99

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals	
		2017-18	2016-17
III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Disinvestment proceeds	0.00	0.00
	Others	0.00	0.00
Total - D		0.00	0.00
E.	Public Debt receipts		
	Internal Debt	11,770.77	20,065.17
	Market Loans	10,000.00	17,700.00
	WMA ¹ from the RBI	0.00	0.00
	Bonds	0.00	777.26
	Loans from Financial Institutions	1,770.77	1,587.91
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	Loans and Advances from Central Government	1,398.65	1,511.59
	Non-Plan Loans	0.00	4.21
	Loans for State Plan Schemes	0.00	1,507.38
	Loans for Centrally Sponsored Schemes	7.19	0.00
	Other Loans for States/Union Territory with Legislature Schemes	1,391.46	0.00
Total - E		13,169.42	21,576.76
F.	Loans and Advances by State Government (Recoveries)²	21.89	23.31
G.	Inter-State Settlement	0.00	0.00
	Total - Receipts in Consolidated Fund³ (A+B+C+D+E+F+G)	1,30,638.05	1,27,185.06

¹ WMA: Ways and Means Advances

² Details are in Statement 7 in Volume I and 18 in Volume II.

³ Details are in Statement 7 in Volume I and 14 and 17 in Volume II.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	154.11	0.00	0.00	154.11
President, Vice President/ Governor/ Administrator of Union Territories	14.13	0.00	0.00	14.13
Council of Ministers	20.71	0.00	0.00	20.71
Administration of Justice	805.05	0.00	0.00	805.05
Elections	99.37	0.00	0.00	99.37
A.2 Fiscal Services				
Land Revenue	510.02	0.00	0.00	510.02
Stamps and Registration	53.85	0.00	0.00	53.85
State Excise	82.44	0.00	0.00	82.44
Taxes on Sales, Trade etc.	72.30	0.00	0.00	72.30
Taxes on Vehicles	61.62	0.00	0.00	61.62
Collection Charges under State Goods and Services Tax	71.95	0.00	0.00	71.95
Other Taxes and Duties on Commodities and Services	1.09	0.00	0.00	1.09
Other Fiscal Services	2.66	1.53	0.00	4.19
Appropriation for reduction or avoidance of Debt	693.62	0.00	0.00	693.62
Interest Payments	9,053.78	0.00	0.00	9,053.78
A.3 Administrative Services				
Public Service Commission	3.92	0.00	0.00	3.92
Secretariat-General Services	217.43	0.00	0.00	217.43
District Administration	421.56	0.00	0.00	421.56
Treasury and Accounts Administration	74.01	0.00	0.00	74.01
Police	5,736.99	269.43	0.00	6,006.42
Jails	298.25	0.00	0.00	298.25
Stationery and Printing	15.73	0.00	0.00	15.73
Public Works	493.65	1,665.26	0.00	2,158.91
Other Administrative Services	484.97	828.39	0.00	1,313.36
A.4 Pension and Miscellaneous General Services				
Pensions and Other Retirement Benefits	14,293.48	0.00	0.00	14,293.48
Miscellaneous General Services	(-362.39) ¹	0.00	0.00	(-)362.39
Total - General Services	33,374.30	2,764.61	0.00	36,138.91
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education #	23,068.69	1,518.70	0.00	24,587.39
Technical Education	155.17	0.00	0.00	155.17
Sports and Youth Services	52.18	0.00	0.00	52.18
Art and Culture	38.56	0.00	0.00	38.56
B.2 Health and Family Welfare				
Medical and Public Health	5,064.17	564.96	0.00	5,629.13
Family Welfare	552.40	0.00	0.00	552.40

¹ Negative figure is due to recoveries of Overpayments

There are distinct Revenue Expenditure Major Heads for General Education, Technical Education, Sports & Youth Services and Art & Culture. But there is a single Capital Outlay Major Head for the above mentioned Revenue Expenditure Major Heads. Hence, total figure is shown under a single Capital Major Head (4202) for all these functions.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	2,338.36	1,763.58	0.00	4,101.94
Housing	944.45	168.96	0.00	1,113.41
Urban Development	2,393.47	0.00	0.00	2,393.47
B.4 Information and Broadcasting				
Information and Publicity	130.82	0.00	0.00	130.82
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	950.60	30.10	0.00	980.70
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	320.40	0.00	0.00	320.40
B.7 Social Welfare and Nutrition				
Social Security and Welfare	5,013.15	103.75	0.00	5,116.90
Nutrition	1,203.11	0.00	0.00	1,203.11
Relief on account of Natural Calamities	3,468.96	0.00	0.00	3,468.96
B.8 Others				
Other Social Services	7.76	108.29	0.00	116.05
Secretariat- Social Services	67.22	0.00	0.00	67.22
Total - Social Services	45,769.47	4,258.34	0.00	50,027.81
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,570.63	55.65	0.12	1,626.40
Soil and Water Conservation	68.68	0.00	0.00	68.68
Animal Husbandry	382.64	0.00	0.00	382.64
Dairy Development	107.94	0.00	0.00	107.94
Fisheries	47.88	0.00	0.05	47.93
Forestry and Wild Life	253.35	9.37	0.03	262.75
Food Storage and Warehousing	598.93	(-)1.38 ¹	0.00	597.55
Agricultural Research and Education	340.12	0.00	0.00	340.12
Co-operation	241.26	134.50	0.00	375.76
Other Agricultural Programmes	14.16	0.00	0.00	14.16
C.2 Rural Development				
Special Programmes for Rural Development	743.48	0.00	0.00	743.48
Rural Employment	1,078.53	0.00	0.00	1,078.53
Land Reforms	2.65	0.00	0.00	2.65
Other Rural Development Programmes	9,387.56	6,387.66	0.00	15,775.22
C.3 Irrigation and Flood Control				
Major Irrigation	500.83	1,248.29	0.00	1,749.12
Medium Irrigation	(-)0.04 ¹	(-)0.02 ¹	0.00	(-)0.06
Minor Irrigation	291.27	129.72	0.00	420.99
Command Area Development	121.62	0.00	0.00	121.62
Flood Control and Drainage	387.48	1,287.50	0.00	1,674.98

¹ Negative figure is due to recoveries of Overpayments

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
C.4 Energy				
Power	4,372.08	6,931.11	224.35	11,527.54
Non-Conventional Sources of Energy	(-)67.42 ¹	0.00	0.00	(-)67.42
C.5 Industry and Minerals				
Village and Small Industries	123.33	10.44	0.00	133.77
Industries	632.16	0.00	0.00	632.16
Non-ferrous Mining and Metallurgical Industries	0.43	20.00	0.00	20.43
Capital Outlay on Telecommunication and Electronic Industries	0.00	79.56	0.00	79.56
Capital Outlay on Industries and Minerals	0.00	0.48	0.00	0.48
C.6 Transport				
Civil Aviation	3.06	26.26	0.00	29.32
Roads and Bridges	1,397.73	5,372.65	0.00	6,770.38
Road Transport	0.60	3.53	0.00	4.13
Other Transport Services	0.41	0.00	0.00	0.41
C.7 General Economic Services				
Secretariat- Economic Services	136.62	0.00	0.00	136.62
Tourism	64.11	76.18	0.00	140.29
Census Surveys and Statistics	76.12	0.00	0.00	76.12
Civil Supplies	585.54	0.00	0.00	585.54
Capital Outlay on Investments in General Financial and Trading Institutions	0.00	108.00	0.00	108.00
Other General Economic Services	12.19	4.50	0.00	16.69
Total - Economic Services	23,475.93	21,884.00	224.55	45,584.48
D Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4.03	0.00	0.00	4.03
E Public Debt				
Internal Debt of the State Government	0.00	3,841.01	0.00	3,841.01
Loans and Advances from the Central Government	0.00	812.54	0.00	812.54
F Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	18.23	18.23
Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances	4.03	4,653.55	18.23	4,675.81
G Inter - State Settlement	0.00	0.00	0.00	0.00
Total - Consolidated Fund Expenditure	1,02,623.73	33,560.50	242.78	1,36,427.01

¹ Negative figure is due to recoveries of Overpayments

STATEMENT 4: STATEMENT OF**B. EXPENDITURE BY NATURE**

Sl.No.	Object of Expenditure	2017-18		
		Revenue	Capital	Total
1	Grants-in-aid	43,358.73	0.00	43,358.73
2	Construction (Major Works)	13.28	20,865.81	20,879.09
3	Salary	17,731.41	47.33 ^{\$}	17,778.74
4	Pension	14,299.89	0.00	14,299.89
5	Interest	9,140.88	0.00	9,140.88
6	Investments	0.00	7,120.82	7,120.82
7	Subsidies	5,023.06	0.00	5,023.06
8	Repayment of Debt	0.00	4,653.55	4,653.55
9	Minor Works	3,007.60	134.82	3,142.42
10	Stipends	2,446.16	0.00	2,446.16
11	Material and Supply	1,952.97	2.69	1,955.66
12	Commercial and Special Services	1,939.52	0.85 ^{\$}	1,940.37
13	Office Expenses	1,026.83	2.22 ^{\$}	1,029.05
14	Machinery and Tools	321.50	423.62	745.12
15	Wages	668.43	0.00	668.43
16	Loans and Advances	0.00	242.78	242.78
17	Travelling Expenses	159.49	0.17 ^{\$}	159.66
18	Publication and Publicity	144.30	0.00	144.30
19	Other Administrative Expenses	95.66	0.00	95.66
20	Dress and Uniform	64.04	0.09 ^{\$}	64.13
21	Rent, Rates and Taxes	43.78	0.22 ^{\$}	44.00
22	Motor Vehicle	24.92	0.00	24.92
23	Medical Reimbursement	20.43	0.10 ^{\$}	20.53
24	Arms and Ammunition	15.82	0.00	15.82
25	Awards	4.13	0.00	4.13
26	Compensation and assignment to Local Bodies and PRIs	4.03	0.00	4.03
27	Expenditure on Secret Services	3.99	0.00	3.99
28	Petroleum, Oil and Lubricant (P.O.L.)	0.53	0.00	0.53
29	Others	5,236.90	702.63	5,939.53
30	Deduct - Recoveries of Overpayments	(-)4,124.55	(-)394.42	(-)4,518.97
	Total	1,02,623.73	33,803.28	1,36,427.01

^{\$} Expenditure has been made against workcharged establishment.

EXPENDITURE (CONSOLIDATED FUND)*(₹ in crore)*

2016-17			2015-16		
Revenue	Capital	Total	Revenue	Capital	Total
36,209.34	0.00	36,209.34	26,426.21	0.00	26,426.21
10.29	20,499.36	20,509.65	184.02	20,832.58	21,016.60
15,743.85	40.19	15,784.04	14,880.42	43.31	14,923.73
12,514.52	0.00	12,514.52	11,830.46	0.00	11,830.46
8,190.70	0.00	8,190.70	7,097.69	0.00	7,097.69
0.00	5,976.23	5,976.23	0.00	2,875.96	2,875.96
8,749.41	8.03	8,757.44	9,010.36	0.09	9,010.45
0.00	4,214.57	4,214.57	0.00	4,124.85	4,124.85
2,313.99	311.19	2,625.18	2,072.12	149.65	2,221.77
2,973.65	0.00	2,973.65	5,367.99	0.00	5,367.99
3,362.70	0.00	3,362.70	2,628.00	3.73	2,631.73
1,904.61	2.80	1,907.41	2,034.37	3.11	2,037.48
974.59	2.18	976.77	1,063.03	3.04	1,066.07
465.44	237.10	702.54	167.03	91.64	258.67
707.87	0.00	707.87	600.60	0.00	600.60
0.00	113.87	113.87	0.00	621.22	621.22
217.90	0.13	218.03	242.61	0.09	242.70
181.13	0.00	181.13	175.03	0.00	175.03
96.20	0.00	96.20	213.70	0.00	213.70
76.96	0.05	77.01	57.78	0.07	57.85
51.76	0.13	51.89	66.46	0.12	66.58
18.10	0.00	18.10	9.49	0.00	9.49
17.19	0.02	17.21	12.02	0.02	12.04
43.80	0.00	43.80	43.52	0.00	43.52
4.77	0.00	4.77	3.55	0.00	3.55
4.30	0.00	4.30	4.21	0.00	4.21
3.82	0.00	3.82	3.01	0.00	3.01
0.46	0.00	0.46	0.54	0.00	0.54
1,423.57	331.54	1,755.11	312.45	42.61	355.06
(-)1,495.74	(-)200.55	(-)1,696.29	(-)890.73	(-)80.00	(-)970.73
94,765.18	31,536.84	1,26,302.02	83,615.94	28,712.09	1,12,328.03

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	5.29	277.98	1.53	279.51	(-)71.08
4055	Capital Outlay on Police	278.43	2,312.04	269.43	2,581.47	(-)3.23
4058	Capital Outlay on Stationery and Printing	0.00	2.46	0.00	2.46	0
4059	Capital Outlay on Public Works	1,003.76	4,485.36 ¹	1,665.26	6,150.62	65.90
4070	Capital Outlay on Other Administrative Services	802.87	4,713.04	828.39	5,541.43	3.18
4075	Capital Outlay on Miscellaneous General Services	0.00	0.00 ²	0.00	0.00	0
Total : A. Capital Account of General Services		2,090.35	11,790.88	2,764.61	14,555.49	32.26
B. Capital Account of Social Services						
<i>(a) Capital Account of Education, Sports, Arts and Culture</i>						
4202	Capital Outlay on Education, Sports, Arts and Culture	1,074.46	4,230.74	1,518.70	5,749.44	41.35
Total - (a)		1,074.46	4,230.74	1,518.70	5,749.44	41.35
<i>(b) Capital Account of Health and Family Welfare</i>						
4210	Capital Outlay on Medical & Public Health	870.43	4,727.71	564.96	5,292.67	(-)35.09
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
Total - (b)		870.43	4,763.19	564.96	5,328.15	(-)35.09
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	1,163.89	7,275.45 ¹	1,763.58	9,039.03	51.52
4216	Capital Outlay on Housing	158.77	430.77 ¹	168.96	599.73	6.42
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
Total - (c)		1,322.66	7,856.49	1,932.54	9,789.03	46.11
<i>(d) Capital Account of Information and Broadcasting</i>						
4220	Capital Outlay on Information and Publicity	0.00	8.80 ¹	0.00	8.80	0
Total - (d)		0.00	8.80	0.00	8.80	0

¹Figure has been changed due to rounding.

²Only ₹ 20,000 had been booked under this head.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	21.43	446.60 ¹	30.10	476.70	40.46
Total - (e)		21.43	446.60	30.10	476.70	40.46
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	63.70	746.68 ¹	103.75	850.43	62.87
Total - (g)		63.70	746.68	103.75	850.43	62.87
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	239.81	845.96	108.29	954.25	(-)54.84
Total - (h)		239.81	845.96	108.29	954.25	(-)54.84
Total : B. Capital Account of Social Services		3,592.49	18,898.46	4,258.34	23,156.80	18.53
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	61.58	208.64 ¹	55.65	264.29	(-)9.63
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0
4403	Capital Outlay on Animal Husbandry	0.00	2.91	0.00	2.91	0
4404	Capital Outlay on Dairy Development	0.00	13.81	0.00	13.81	0
4405	Capital Outlay on Fisheries	0.00	1.91	0.00	1.91	0
4406	Capital Outlay on Forestry and Wild Life	36.09	122.49	9.37	131.86	(-)74.04
4408	Capital Outlay on Food Storage and Warehousing	0.00	1,107.88	(-)1.38 ²	1,106.50	0
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	30.22	552.93	134.50	687.43	345.07
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
Total - (a)		127.89	2,052.26	198.14	2,250.40	54.93

¹Figure has been changed due to rounding.

²Minus balance is due to recoveries in Capital Account.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(b) Capital Account of Rural Development						
4515	Capital Outlay on Other Rural Development Programmes	7,891.74	34,899.63	6,387.66	41,287.29	(-)19.06
Total - (b)		7,891.74	34,899.63	6,387.66	41,287.29	(-)19.06
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	728.11	7,149.43 ¹	1,248.29	8,397.72	71.44
4701	Capital Outlay on Medium Irrigation	43.83	7,344.54	(-)0.02 ²	7,344.52	(-)100.05
4702	Capital Outlay on Minor Irrigation	124.21	1,985.89 ¹	129.72	2,115.61	4.44
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	899.53	8,696.19 ¹	1,287.50	9,983.69	43.13
Total - (d)		1,795.68	25,176.63	2,665.49	27,842.12	48.44
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	5,738.56	18,066.31	6,931.11	24,997.42	20.78
4810	Capital Outlay on Non-Conventional sources of Energy	0.00	1.50	0.00	1.50	0
Total - (e)		5,738.56	18,067.81	6,931.11	24,998.92	20.78
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	125.03	164.88 ¹	10.44	175.32	(-)91.65
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	9.87	20.00	29.87	0
4855	Capital Outlay on Fertilizer Industries	0.00	1.36	0.00	1.36	0
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	0.00	9.00	0.00	9.00	0
4858	Capital Outlay on Engineering Industries	0.00	0.88	0.00	0.88	0
4859	Capital Outlay on Telecommunication and Electronic Industries	102.58	236.05	79.56	315.61	(-)22.44
4860	Capital Outlay on Consumer Industries	0.00	54.86	0.00	54.86	0
4875	Capital Outlay on Other Industries	0.00	0.24	0.00	0.24	0
4885	Capital Outlay on Industries and Minerals	0.50	1,742.83	0.48	1,743.31	(-)4.00
Total - (f)		228.11	2,219.97	110.48	2,330.45	(-)51.57

¹Figure has been changed due to rounding.

²Minus balance is due to recoveries in Capital Account.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	275.07	372.14	26.26	398.40	(-)90.45
5054	Capital Outlay on Roads and Bridges	5,325.51	40,743.30 ¹	5,372.65	46,115.95	0.89
5055	Capital Outlay on Road Transport	0.62	110.73	3.53	114.26	469.35
5075	Capital Outlay on Other Transport Services	0.00	1.87	0.00	1.87	0
Total - (g)		5,601.20	41,228.04	5,402.44	46,630.48	(-)3.55
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	57.27	469.12 ¹	76.18	545.30	33.02
5465	Capital Outlay on Investments in General Financial and Trading Institutions	85.11	243.84	108.00	351.84	26.89
5475	Capital Outlay on Other General Economic Services	0.00	163.58	4.50	168.08	0
Total - (j)		142.38	876.54	188.68	1,065.22	32.52
Total : C. Capital Account of Economic Services		21,525.56	1,24,520.88	21,884.00	1,46,404.88	1.67
Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)		27,208.40	1,55,210.22 *	28,906.95	1,84,117.17 *	6.24

*Includes Capital Expenditure of Composite Bihar upto 14 November 2000 (₹ 11,935.23 crore) which has not been allocated between the successor States of Bihar and Jharkhand (March 2018).

¹Figure has been changed due to rounding.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Explanatory Notes

1. A detailed statement of Capital Outlay is given in Statement 16 of Volume II.
2. The total Capital Outlay of ₹ 1,84,117.17 crore upto the end of 2017-18 includes progressive capital outlay of ₹ 11,935.23 crore upto 14 November 2000 of Composite Bihar which has not been apportioned between the successor states of Bihar and Jharkhand so far (March 2018).
3. The details of Government investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies is given in the Statement 19 of Volume II.
4. Capital Outlay on irrigation schemes has been shown against the Major Head "4700-Capital Outlay on Major Irrigation and 4701-Capital Outlay on Medium Irrigation". The financial results of four schemes which have been declared as commercial are shown in Appendix VIII of Volume II.
5. While the formation of Bihar Food and Civil Supplies Corporation Limited with effect from 2 April 1973, the grain supply scheme was transferred to the Corporation. The value of the assets and liabilities transferred remains to be finalised.
6. Investment of Government - During 2017-18, the Government invested ₹ 7,120.82 crore. The investment was ₹ 7,051.11 crore in Government Companies and ₹ 69.71 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2015-16, 2016-17 and 2017-18 was ₹ 9,940.24 crore, ₹ 15,916.47 crore and ₹ 23,037.29 crore respectively.

The total investment of composite Bihar upto 14 November 2000 (₹ 655.94 crore) has not been allocated between the successor states of Bihar and Jharkhand (March 2018).

The information about dividend received during last three years is as below :

Financial Year	Dividend/Interest Received (₹ in crore)
2015-16	14.84
2016-17	3.73
2017-18	1.34

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings		Balance as on 1 April 2017	Receipts during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+) / Decrease (-) per cent	As a percentage of Total Liabilities
A. Public Debt							
6003	Internal Debt of the State Government	96,595.00	11,770.77	3,841.01	1,04,524.76	8.21	66.67
	Market Loans	64,989.14	10,000.00	1,092.00	73,897.14	13.71	47.14
	WMA ² from the RBI	0.00	0.00	0.00	0.00	0.00	0.00
	Bonds	2,350.70	0.00	0.00	2,350.70	0.00	1.50
	Loans from Financial Institution	6,029.29	1,770.77	980.26	6,819.80	13.11	4.35
	Special Securities issued to National Small Savings Fund	23,218.42	0.00	1,768.75	21,449.67	(-)-7.62	13.68
	Other Loans	7.45	0.00	0.00	7.45	0.00	0.00
6004	Loans and Advances from the Central Government	9,595.81	1,398.65	812.54	10,181.92	6.11	6.49
	Non-Plan Loans*	0.58	0.00	0.00	0.58	0.00	0.00
	Loans for State Plan Scheme*	191.29	0.00	0.00	191.29	0.00	0.12
	Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00
	Loans for Centrally Sponsored Plan Scheme	0.53	0.00	0.00	0.53	0.00	0.00
	WMA	42.96	0.00	0.00	42.96	0.00	0.03
	Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00
	Loans for Centrally Sponsored Plan Scheme*	53.44	7.19	2.89	57.74	8.05	0.04
	Other Loans for States/Union Territory with Legislature Schemes*	9,302.09	1,391.46	809.65	9,883.90	6.25	6.30
	Total : A. Public Debt	1,06,190.81	13,169.42	4,653.55	1,14,706.68	8.02	73.17
B. Other Liabilities							
Public Account							
	Small savings, Provident Funds etc.	8,891.14	1,844.09	1,924.34	8,810.89	(-)-0.90	5.62
	Reserve funds bearing interest	696.39	721.32	1,417.71	0.00	(-)-100.00	0.00
	Reserve funds not bearing interest	26.32	693.61	693.61	26.32	0	0.02
	Deposits bearing interest	88.05	934.94	936.55	86.44	(-)-1.83	0.06
	Deposits not bearing interest	22,828.79	42,049.07	31,731.42	33,146.44	45.20	21.14
	Total : B. Other Liabilities	32,530.69	46,243.03	36,703.63	42,070.09	29.32	26.83
	Total : Public Debt and Other Liabilities	1,38,721.50	59,412.45	41,357.18	1,56,776.77	13.02	100.00

* Proforma Transfer as per CGA correction slip No.832 dated 06 January 2017.

¹ Detailed Account is in Statement 17 in Volume II.

² WMA: Ways and Means Advances.

Note: For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at next page may be seen.

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes

1. **Amortisation arrangements:** A Sinking Fund has been created in the year 2008-09 as per recommendation of the 12th Finance Commission wherein ₹ 4,111.24 crore has been provided by the State Government upto the year 2017-18.
2. **Loans from Small Saving Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No new loans were received during 2017-18, only repayment of ₹ 1,768.75 crore was made during the year. The balance outstanding at the end of the year was ₹ 21,449.67 crore which was 18.70 *per cent* of the total Public Debt of the State Government as on 31 March 2018.
3. **Loans and Advances from Government of India, Market Loans etc.:** Particulars of the loans received from the Government of India are given in Statement 17 of Volume II.
4. **Service of debt**
Interest on debt and other obligations – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2016-17 and 2017-18 are as shown below:-

	2017-18	2016-17	Net increase (+)/ decrease (-) during the year
<i>(₹ in crore)</i>			
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	1,23,517.57	1,15,081.95	8,435.62
(b) Other obligations	33,259.20	23,639.55	9,619.65
Total (i)	1,56,776.77	1,38,721.50	18,055.27
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	9,042.29	8,186.73	855.56
(b) On other obligations	11.49	3.93	7.56
Total (ii)	9,053.78	8,190.66	863.12
(iii) Deduct			
(a) Interest received on loans and advances given by Government	0.48	209.87	(-)209.39
(b) Interest realised on investment of cash balances	799.82	804.44	(-)4.62
Total (iii)	800.30	1,014.31	(-)214.01
(iv) Net interest charged	8,253.48	7,176.35	1,077.13
(v) Percentage of gross interest {(item (ii)} to total revenue receipts	7.71	7.76	(-)0.05
(vi) Percentage of net interest {item (iv)} to total revenue receipts	7.03	6.80	0.23

There was in addition certain other receipts and adjustments totalling ₹ 776.94 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 7,476.54 crore which worked out to 6.37 *per cent* of the revenue.

The Government also received ₹ 1.34 crore during the year as dividend on investments in various Undertakings.

5. **Appropriation for reduction or avoidance of Debt:** An amount of ₹ 693.61 crore has been appropriated for reduction or avoidance of Debt during the year 2017-18.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: Summary of Loans and Advances - Loanee group wise

(₹ in crore)

Loanee Group	Balance on 1 April 2017	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arears
1	2	3	4	5	6	7	8
Universities/Academic Institutions	4.79	0.00	0.00	0.00	4.79	0.00	0.00
Municipalities/Municipal Councils/ Municipal Corporations	386.85	0.00	0.00	0.00	386.85	0.00	63.40
Housing Boards	127.47	0.00	0.00	0.00	127.47	0.00	0.00
Government Companies	5,187.08	224.55	0.00	0.00	5,411.63	224.55	2,376.87
Co-operative Societies/ Co-operative Corporations/Banks	1,106.42	0.00	3.70	0.00	1,102.72	(-)3.70	547.03
Panchayati Raj Institutions	57.63	0.00	0.00	0.00	57.63	0.00	23.54
Statutory Corporations	13,376.82	0.00	0.00	0.00	13,376.82	0.00	4,394.99
Government Servant	85.36	18.23	18.17	0.00	85.42	0.06	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Others	615.02	0.00	0.02	0.00	615.00	(-)0.02	417.64
Total	20,948.29	242.78	21.89	0.00	21,169.18	220.89	7,823.47

Following are the cases of a loan having been sanctioned as 'loan in perpetuity' :

(₹ in crore)

SI.No.	Loanee entity	Year of sanction	Sanction Order No.	Amount	Rate of interest
"No information available"					

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 2: Summary of Loans and Advances - Sector wise

(₹ in crore)

Sector	Balance on 1 April 2017	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	485.85 ¹	0.00	0.00	0.00	485.85	0.00	86.94
Economic Services	20,376.23 ¹	224.55	3.72	0.00	20,597.06	220.83	7,736.53
Government Servant	85.36	18.23	18.17	0.00	85.42	0.06	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Total	20,948.29	242.78	21.89	0.00	21,169.18	220.89	7,823.47

Section 3: Summary of repayments in arrears from Loanee entities

(₹ in crore)

Loanee - Entity	Amount of arrears as on 31 March 2018*			Earliest period to which arrears relate *	Total loans outstanding against the entity on 31 March 2018
	Principal	Interest	Total		
Municipalities/Municipal Councils/ Municipal Corporations	19.54	63.40	82.94	2001-02	386.85
Housing Boards	0.00	0.00	0.00	2001-02	127.47
Government Companies	2,650.83	2,376.87	5,027.70	2001-02	5,411.64
Co-operative Societies/Co-operative Corporations/ Banks	672.12	547.03	1,219.15	2001-02	1,102.72
Panchayati Raj Institutions	17.47	23.54	41.01	2001-02	57.63
Statutory Corporations	3,525.95	4,394.99	7,920.94	2001-02	13,376.82
Others	208.50	417.64	626.14	2001-02	615.00
Total	7,094.41	7,823.47	14,917.88		21,078.13

¹ Figures has been changed due to rounding.

* An amount of ₹ 3,446.27 crore (Principal ₹ 1,522.50 crore and interest ₹ 1,923.77 crore) relating to arrears upto 2000-01 has not been included as the details of the same is not available.

STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2016-17 and 2017-18

(₹ in crore)

Sl. No.	Name of the concern	2017-18			2016-17		
		Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1	Statutory Corporations	3	105.63	0.00	3	105.63	0.00
2	Rural Banks	1	30.19	0.00	1	30.19	0.00
3	Government Companies	45	22,242.61	1.05	44	15,191.50	3.44
4	Other Joint Stock Companies and Partnerships	10	53.68	0.00	10	53.68	0.00
5	Co-operative Institutions and Local Bodies	17	605.18	0.29	17	535.47	0.29
Total		76	23,037.29	1.34	75	15,916.47	3.73

STATEMENT 9: STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector wise details of Guarantees given by the State Government during the year and sums guaranteed outstanding on 31 March 2018 in various Sectors are shown below :-

(₹ in crore)

Sl. No.	Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed		Outstanding at the beginning of the year 2017-18		Additions during the year 2017-18	Deletions (other than invoked) during the year 2017-18	Invoked during the year 2017-18		Outstanding at the end of the year 2017-18		Guarantees Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1.	Power (*)	12,166.91	39.42	2,977.58	55.30	1,159.56	440.21	0.00	0.00	3,717.26	37.36	*	*	*
2.	Co-operative (*)	1,268.84	308.00	456.09	10.04	17.94	12.60	0.00	0.00	461.43	10.55	0.00	0.00	*
3.	Irrigation (*)	4.93	0.00	0.00	0.00	*	*	*	*	0.00	0.00	*	*	*
4.	Road and Transport (*)	2,000.00	0.00	43.00	0.00	*	43.00	*	0.00	0.00	*	*	*	*
5.	State Financial Corporation	183.57	*	127.47	29.97	*	*	*	*	127.47	29.97	*	*	*
6.	Urban Development and Housing	90.00	*	17.21	3.51	*	*	*	*	17.21	3.51	*	*	*
7.	Other Infrastructure (*)	33.76	*	16.06	6.56	*	*	*	*	16.06	6.56	*	*	*
8.	Any other (*)	4,486.09	0.00	1,111.84	10.44	2,500.00	1,900.00	*	*	835.06	9.26	3.13	2.38 [§]	*
Total		20,234.10	347.42	4,749.25	115.82	3,677.50	2,395.81	0.00	0.00	5,174.49	97.21	3.13	2.38	*

Note: Guarantee Redemption Fund has not been created by the State Government so far.

[§] Bihar State Food and Civil Supply Corporation has paid ₹ 2,37,50,000.00 as guarantee fee in the month March 2018.

* Information has not been furnished by the State Government.

STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

(₹ in crore)

Sl. No.	Name/Category of the Grantee	Total Funds released as Grants-in-aid			Funds allocated for Creation of Assets out of Total Funds released under Column no. (2)			Total Funds released as Grants-in-aid	
		2017-2018			2017-2018			2016-17	
		(1)			(2)			(3)	(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total		
1.	Panchayati Raj Institutions	871.73	6,701.21	7,572.94	226.59	0.00	226.59	2,659.04	
	(i) Zila Parishads	433.17	2,178.56	2,611.73	129.92	0.00	129.92	725.15	
	(ii) Panchayat Samities	377.32	4,522.65	4,899.97	89.90	0.00	89.90	0.05	
	(iii) Gram Panchayats	61.24	0.00	61.24	6.77	0.00	6.77	1,933.84	
2.	Urban Local Bodies	953.73	840.79	1,794.52	943.76	215.56	1,159.32	3,135.50	
	(i) Municipal Corporations	679.70	356.52	1,036.22	675.66	96.02	771.68	964.75	
	(ii) Municipalities/Municipal Councils	30.82	253.08	283.90	27.59	66.82	94.41	734.72	
	(iii) Others	243.21	231.19	474.40	240.51	52.72	293.23	1,436.03	
3.	Public Sector Undertakings	89.50	19.50	109.00	63.90	0.00	63.90	25.92	
	(i) Government Companies	15.55	0.00	15.55	12.41	0.00	12.41	25.66	
	(ii) Statutory Corporations	73.95	19.50	93.45	51.49	0.00	51.49	0.26	
4.	Autonomous Bodies	28,175.05	5,693.60	33,868.65	2,511.57	260.93	2,772.50	30,348.88	
	(i) Universities	256.73	4,426.54	4,683.27	171.64	3.63	175.27	3,101.99	
	(ii) Development Authorities	1,729.16	57.60	1,786.76	387.06	0.00	387.06	11,645.91	
	(iii) Co-operative Institutions	352.02	0.00	352.02	101.02	0.00	101.02	67.52	
	(iv) Others	25,837.14	1,209.46	27,046.60 ¹	1,851.85	257.30	2,109.15	15,533.46	
5.	Non-Government Organisations	13.62	0.00	13.62	0.00	0.00	0.00	40.00	
	(i) Others	13.62	0.00	13.62	0.00	0.00	0.00	40.00	
	Grand Total	30,103.63	13,255.10	43,358.73	3,745.82	476.49	4,222.31	36,209.34	

¹Also includes expenditure made on Mid Day Meal Scheme, Cycle Scheme, Uniform Scheme and Sarva Siksha Abhiyan etc.

STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind

(₹ in crore)

Sl.No.	Name/Category of the Grantee	Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature	2016-17
		2017-18		
1. Panchayati Raj Institutions				
(i)	Zila Parishads	0.00	0.00	0.00
(ii)	Panchayat Samities	0.00	0.00	0.00
(iii)	Gram Panchayats	0.00	0.00	0.00
2. Urban Local Bodies				
(i)	Municipal Corporations	0.00	0.00	0.00
(ii)	Municipalities/Municipal Councils	0.00	0.00	0.00
(iii)	Others	0.00	0.00	0.00
3. Public Sector Undertakings				
(i)	Government Companies	0.00	0.00	0.00
(ii)	Statutory Corporations	0.00	0.00	0.00
4. Autonomous Bodies				
(i)	Universities	0.00	0.00	0.00
(ii)	Development Authorities	0.00	0.00	0.00
(iii)	Co-operative Institutions	0.00	0.00	0.00
(iv)	Others	0.00	0.00	0.00
5. Non-Government Organisations				
(i)	Others	0.00	0.00	0.00
Total		0.00	0.00	0.00

Note: The above data is based on the information furnished by respective Departments of the State Government.

STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	9,942.96	92,680.77	1,02,623.73	8,933.90	85,831.28	94,765.18
Expenditure Heads (Capital Account)	0.00	28,906.95	28,906.95	0.00	27,208.40	27,208.40
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	4,653.55	242.78	4,896.33	4,214.57	113.87	4,328.44
Total :	14,596.51	1,21,830.50	1,36,427.01	13,148.47	1,13,153.55	1,26,302.02
(a) The figures have been arrived as follows:						
E. Public Debt						
Internal Debt of the State Government	3,841.01	0.00	3,841.01	3,460.49	0.00	3,460.49
Loans and Advances from the Central Government	812.54	0.00	812.54	754.08	0.00	754.08
F. Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Economic Services	0.00	224.55	224.55	0.00	92.49	92.49
Loans to Government Servants etc.	0.00	18.23	18.23	0.00	21.38	21.38
Loans for Misc. purposes	0.00	0.00	0.00	0.00	0.00	0.00
G. Inter-State Settlement						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total(a):	4,653.55	242.78	4,896.33	4,214.57	113.87	4,328.44
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2016-17 and 2017-18 was as under:-						
Year	Percentage of total expenditure					
	Charged	Voted				
2016-17	10.41	89.59				
2017-18	10.70	89.30				

* A more detailed account is given in Statement 18 in Volume II.

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN REVENUE ACCOUNT**

(₹ in Crore)

	On 1 April 2017	During the year 2017-18	On 31 March 2018
Capital and Other Expenditure			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	12,117.13	2,791.88	14,909.01
Education, Sports, Art and Culture	4,326.85	1,520.05	5,846.90
Health and Family Welfare	4,963.82	573.51	5,537.33
Water Supply, Sanitation, Housing and Urban Development	7,870.18	1,932.55	9,802.73
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	495.39	31.81	527.20
Social Welfare and Nutrition	849.51	121.80	971.31
Other Social Services	935.06	135.54	1070.60
Agriculture and Allied Activities	2,074.99	204.38	2,279.37
Rural Development	35,234.03	6,479.35	41,713.38
Irrigation and Flood Control	25,282.55	2,678.34	27,960.89
Energy	18,067.81	6,931.11	24,998.92
Industry and Minerals	2,231.72	112.05	2,343.77
Transport	41,766.66	5,598.69	47,365.35
General Economic Services	887.28	190.90	1,078.18
Gross Capital Expenditure	1,57,111.96	29,301.96	1,86,413.92
Deduct - Recoveries of Overpayments	(-)1,900.64	(-)395.01	(-)2,295.65
Net Capital Expenditure	1,55,211.32	28,906.95	1,84,118.27
Loans and Advances			
Loans and Advances for various Services			
Education, Sports, Art and Culture	4.79	0.00	4.79
Water Supply, Sanitation, Housing and Urban Development	467.24	0.00	467.24
Social Welfare and Nutrition	13.70	0.00	13.70
Others	0.12	0.00	0.12

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN REVENUE ACCOUNT**

(₹ in Crore)

	On 1 April 2017	During the year 2017-18	On 31 March 2018
Capital and Other Expenditure - (Concl.)			
Loans and Advances - (Concl.)			
Loans and Advances for various Services - (Concl.)			
Agriculture and Allied Activities	2,850.75	(-)3.49	2,847.26
Rural Development	59.88	(-)0.02	59.86
Irrigation and Flood Control	55.61	0.00	55.61
Energy	15,520.91	224.35	15,745.26
Industry and Minerals	814.50	(-)0.01	814.49
Transport	891.12	0.00	891.12
General Economic Services	183.46	0.00	183.46
Loans to Government Servants	85.36	0.06	85.42
Loans for Miscellaneous Purposes	0.85	0.00	0.85
Total - Loans and Advances	20,948.29	220.89	21,169.18
Inter- State Settlement	(-)74.01	0.00	(-)74.01
Total - Capital and Other Expenditure	1,76,085.60	29,127.84	2,05,213.44
Deduct			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contributions from Development Funds, Reserve Funds etc.	1.10	0.00	1.10
Net- Capital and Other Expenditure	1,76,084.50	29,127.84	2,05,212.34
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/Deficit (-) for 2017-18	0.00	14,823.01	0.00
Add- Adjustment on Account of retirement/Disinvestment	0.00	0.00	0.00
Debt -			
Internal Debt of the State Government	96,595.00	7,929.76	1,04,524.76
Loans and Advances from the Central Government	9,595.81	586.11	10,181.92
Small Savings, Provident Fund etc.	8,891.14	(-)80.25	8,810.89
Total - Debt	1,15,081.95	8,435.62	1,23,517.57

(X)

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN REVENUE ACCOUNT**

(₹ in Crore)

	On 1 April 2017	During the year 2017-18	On 31 March 2018
PRINCIPAL SOURCES OF FUNDS - (Concl.)			
Other Obligations			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	722.71	(-)696.39	26.32
Deposits and Advances	22,765.45	10,314.32	33,079.77
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)5,487.24 ¹	579.97	(-)4,907.27
Remittances	(-)1,193.65	(-)2.76	(-)1,196.41
Total - Other Obligations	17,157.28	10,195.14	27,352.41
Total - Debt and Other Obligations	1,32,239.23	18,630.76	1,50,869.98
<i>Deduct - Cash Balance</i>	114.90	(-)68.00	46.90
<i>Deduct - Investments</i>	13,001.71	4,393.92	17,395.63
Add- Amount closed to Government Account during 2017-18	0.00	0.00	0.00
Net Provision of funds	1,19,122.62	14,304.84	1,33,427.45 (Y)

(a) The difference of ₹ 71,784.89 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2018 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2017	51,157.01
2. Revenue Surplus during the year 2017-18	14,823.01
3. Net effect of balances transferred to West Bengal under Bihar and West Bengal (Cash balances transfer to territories) Act, 1956, balances/expenditure dropped proforma owing to change in accounting procedure, rectification on errors and restructuring of accounting classification and balances closed to Government Accounts upto the accounts for the period 2000-01 (1 April 2000 to 14 November 2000)	(-)185.80
4. Cash balance transferred to the State of Jharkhand (Accounts for 15 November 2000 to 31 March 2001)	28.73
5. Internal debt apportioned to the State of Jharkhand	2,211.70
6. Loans and Advances from Central Government apportioned to the State of Jharkhand	3,750.24
Total	71,784.89

¹Figure has been changed due to rounding.

STATEMENT 13: SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2018

(₹ in Crore)

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
1,12,332.27 *	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	1,14,706.68
21,169.18	F	Loans and Advances	
		Inter-State Settlement	74.01
		Contingency Fund	
		Contingency Fund	350.00
		Public Account	
	I	Small Savings, Provident Funds etc.	8,810.89
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	0.00
		(ii) Reserve Funds not Bearing Interest	4,137.65
		Gross Balance	4,137.65
4,111.33		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	86.44
		(ii) Deposits not Bearing Interest	33,146.44
153.11		(iii) Advances	
	L	Suspense and Miscellaneous	
17,395.63		Investments	
4,907.28		Other Items (Net)	
1,196.41	M	Remittances	
46.90	N	Cash Balance^(a)	
1,61,312.11		TOTAL	1,61,312.11

*Please see 'B' on next page to understand how this figure is arrived at.

(a) "As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Explanatory Notes (1) under Annexure A to Statement 2 at page 7 may please be referred to for details".

STATEMENT 13: SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Government Accounts: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary taken into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not taken into account all the physical assets of the State, such as lands, buildings, communication etc. and any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit	Details	Credit
		(₹ in Crore)
98,248.33	A. Amount at the Debit of Government Account on 1 April 2017	
	B. Receipt Heads (Revenue Account)	1,17,446.74
	C. Receipt Heads (Capital Account)	
1,02,623.73	D. Expenditure Heads (Revenue Account)	
28,906.95	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the debit of Government Account on 31 March 2018	1,12,332.27
2,29,779.01	TOTAL	2,29,779.01

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency Fund and Public Account' (Statements 14, 15, 17, 18 and 21 in Volume II) and that shown in separate registers or other records maintained in the Account Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Table- 1 of Appendix VII of Volume II.

(iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Table- 2 of Appendix VII of Volume II.

Notes to Accounts

1. Summary of significant accounting policies

(i) **Entity and Accounting Period:** The Finance Accounts 2017-18 present the consolidated position of transactions of the Government of Bihar for the period 1 April 2017 to 31 March 2018 and are based on the initial accounts rendered every month by 75 Treasuries, 602 Public Works Divisions including 207 Irrigation Divisions, 47 Forest Divisions of the State Government and Advices of the Reserve Bank of India. Delays in monthly rendition of accounts were negligible and no accounts were excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government investments, etc. are depicted at historical cost. Physical assets are not depreciated or amortised.

Retirement benefits disbursed during the accounting period have been reflected in the accounts; however the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of the Government of Bihar are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) **Classification between Capital and Revenue:** Capital Expenditure is broadly the expenditure incurred with the objective of creating/acquiring/increasing concrete

assets of a material and permanent character or reducing permanent liabilities. All other expenditure incurred for running of the entity including establishment and administrative expenditure and for maintenance of its assets is classified as Revenue Expenditure. In terms of the Indian Government Accounting Standards (IGAS) 2, notified by the Government of India, Grants-in-aid are to be classified as Revenue Expenditure in the books of the grantor and as a Revenue Receipts in the books of the recipient.

(vi) Accounting of recovery of overpayments and refunds: Recoveries of overpayments pertaining to previous years are distinctly shown under Minor Head “911-Deduct Recoveries of overpayments” below the relevant Major/Sub-Major Head for Revenue Expenditure and sub-heads “0099, 0199, 0499 and 0699” below the relevant Major/Sub-Major/Minor Head for Capital Expenditure, so as to arrive at gross expenditure for the purpose of Appropriation Accounts and net expenditure during the year, by treating them as reduction of expenditure, for the Finance Accounts.

Refunds of revenues irrespective of their year of collection are taken as reduction in current revenue and shown under Minor Head “900-Deduct refunds” below the Major Head concerned in respect of non-tax revenue and sub-head “0099-Deduct refunds” below the relevant Minor Head in the case of Tax Revenue so that net collection of tax can be ascertained.

(vii) Cash balance: The cash balance of the Government comprises the cash balance of all its three parts viz. Consolidated Fund, Contingency Fund and Public Account. Further information including the minimum cash balance to be maintained and investment of cash balances is given as Explanatory Notes under Annexure A to Statement 2.

2. Completeness of Accounts

(i) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget)

Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various

schemes/programmes. As per the Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA), GOI released ₹ 7,953.16 crore during 2017-18 to the implementing agencies in Bihar. Details are at **Appendix-VI** of Finance Accounts (Volume II). In spite of Government of India's decision to release all assistance to CSSs/ACA directly to the State Government and not to implementing agencies, the direct transfers to implementing agencies has increased by 213.32 per cent in 2017-18 as compared to 2016-17.

(ii) Committed Liabilities

In the 12th Finance Commission recommendations report, while the change over to the accrual based system of accounting has been favoured, some action has been initiated by the Central Government to move towards accrual basis of accounting. However as the transition would occur in stages, for a change over to the accrual based system of accounting, some additional information in the form of statements are required to be appended to the present system of cash accounting to enable more informed decision making. This includes data on Committed Liabilities in the future among others like Implications of major policy decisions taken by the Government during the year or New schemes proposed in the budget for future cash flows, etc. **Appendix-XII** of Finance Accounts (Volume II) on Committed Liabilities have been incorporated with the details furnished by the State Government. As complete information has not been furnished by the State Government, the Appendix is, therefore, incomplete to that extent.

3. Quality of Accounts

(i) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax (IGST)

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 552.00 crore was received on account of advance apportionment of IGST, and an amount of ₹ 6,572.00 crore was stated to have been devolved to the Bihar Government, on the basis of the recommendations of the Fourteenth Finance Commission and the same has been booked on the basis on actual receipts accordingly.

(ii) Booking under Minor Head 800– ‘Other Receipts’ and ‘Other Expenditure’

Minor Heads 800-‘Other Receipts’ and ‘Other Expenditure’ are intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During 2017-18, ₹ 107.09 crore under 19 Revenue and Capital Major Heads of accounts on the expenditure side, constituting 0.08 *per cent* of the total (Revenue + Capital) expenditure (₹ 1,31,530.68 crore) was classified under Minor Head ‘800-Other Expenditure’ below the respective Major Heads. Similarly, ₹ 1,607.18 crore under 46 Revenue Major Heads of accounts on the receipts side (excluding Grants-in-aid), constituting about 1.37 *per cent* of the total revenue receipts (₹ 1,17,446.74 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 respectively are given in **Annexure-B**.

(iii) 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 awaiting adjustments as on 31 March 2018 are given below:

Table-1: Details of Outstanding AC Bills awaiting adjustments

(₹ in crore)

Year	Number of pending DC bills	Amount
Upto 2015-16	12,689	2,348.48
2016-17	1,017	910.59
2017-18	1,508*	2,903.61
Total	15,214	6,162.68

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

Source: VLC database.

Major part of the pending AC bills pertains to :-

(₹ in crore)

Sl. No.	Head	No. of AC bills	Amount	Percentage to Total
1.	2202-General Education	740	123.39	2.00
2.	2210-Medical and Public Health	269	1,635.51	26.54
3.	2245-Relief on account of Natural Calamity	1,564	200.00	3.25
4.	2408-Food Storage and Warehousing	2	152.65	2.48
5.	2852-Industries	77	212.06	3.44
6.	4059-Capital Outlay on Public Works	58	169.39	2.75
7.	4070-Capital Outlay on other Administrative Services	141	882.98	14.33
8.	4202-Capital Outlay on Education, Sports, Art and Culture	263	119.78	1.94
9.	4210- Capital Outlay on Medical and Public Health	107	222.04	3.60
10.	4515- Capital Outlay on other Rural Development Programmes	63	148.25	2.41
11.	5054- Capital Outlay on Roads and Bridges	66	148.25	2.41

During 2017-18, 1,540 AC bills amounting to ₹ 2,906.91 crore were drawn, in which 491 AC bills amounting to ₹ 867.31 crore (29.84 per cent of the total amount drawn against AC bills in 2017-18) were drawn in March 2018 alone, and of this, 43 AC bills amounting to ₹ 73.01 crore was drawn on the last day of the financial year. Out of 1,540 AC bills, 260 AC bills amounting to ₹ 922.58 crore (31.74 per cent of the total amount drawn against AC bills in 2017-18) were drawn under various capital heads of accounts during the year 2017-18. Substantial expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provisions and reveals insufficient budgetary control.

(iv) Temporary Advance/Imprest

As per Rule 177 of the Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. 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 and in any case before the end of the financial year in which the

amount is drawn. As on 31 March 2018, ₹ 145.24 crore, which should have been refunded to the treasury in terms of these instructions, remained outstanding as unadjusted advance. Apart from this, an amount of ₹ 16.01 crore was also kept in Works Divisions as imprest. Details are given in **Annexure- C**.

(v) Utilisation Certificates for Grants-in-aid

According to Rule 342 of the Bihar Financial Rules as amended by the Finance Department vide Resolution No. M.04-15/2009-9736/F(2) dated 19 October 2011, the sanctioning authority shall obtain Utilisation Certificates (UCs) from the grantee and send it to the Accountant General within 18 months of the drawal of the grant. Details of Grants-in-aid given in the current financial year have been shown in **Appendix-III** of the Finance Accounts (Volume II).

The status of outstanding UCs as on 31 March 2018 is mentioned below:

Table-2: Details of outstanding UCs

<i>(₹ in crore)</i>		
Year(*)	Number of Utilisation Certificate awaited	Amount
Upto 2015-16	1,763	15,061.31
2016-17	376	6,851.79
2017-18	316	14,680.40
Total	2,455	36,593.50

(* The year mentioned above relates to "Due year" i.e. after 18 months of actual drawal)

Source: VLC database

As on 31 March 2018, 2,455 UCs amounting to ₹ 36,593.50 crore were due.

Major defaulting departments which have not been submitted UCs are:-

<i>(₹ in crore)</i>				
Sl. No.	Departments	No. of UCs	Amount	Percentage to Total
1.	Education Department	428	8,886.27	24.28
2.	Rural Development Department	75	5,422.20	14.82
3.	Urban Development and Housing Department	622	5,045.30	13.78
4.	Panchayati Raj Department	260	4,680.36	12.79
5.	Health Department	21	3,918.42	10.71
6.	SC and ST Welfare Department	104	1,924.47	5.25
7.	Agriculture Department	112	1,507.38	4.12
8.	Social Welfare Department	140	1,107.83	3.03

UCs outstanding beyond the specified period indicates absence of assurance on utilisation of the grants for intended purposes and within the stipulated time period.

(vi) Transfer of Funds to Personal Deposit (PD) Accounts

The State Government is authorised to open PD Accounts to transfer funds from the Consolidated Fund. These Account shall only be used in 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 five 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.

Of the 75 treasuries which have furnished information regarding PD Accounts, 56 treasuries maintain PD Accounts and the remaining 19 treasuries have intimated that there are no PD Accounts with them. An amount of ₹ 65.77 crore has been lying unspent for five consecutive financial years in 9 PD Accounts in 9 Treasuries (**Annexure-D**). No Treasury Officer has furnished information regarding amounts lying in PD Accounts unspent for five consecutive financial years refunded to the Consolidated Fund as reduction of expenditure under the concerned service head.

174 PD Accounts existed in Bihar as on 31 March 2018. In terms of Bihar Government Letter No 11262 dated 5.10.2010, Personal Deposit Accounts which have not been operated for a continuous period of three years are to be closed. Contrary to the above instructions of the Government, 94 PD Accounts having balance of ₹ 27.73 crore, which were in-operative over the last three years are not closed (**Annexure-E**). No departmental officers had verified or reconciled the balances with the accounts maintained by the Accountant General as required under Rule 353 of Bihar Treasury Code 2011.

Details of 174 Personal Deposit Accounts received from 56 Treasuries are as under:

Table-3: 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
177	4,464.82 [#]	0	2,762.21	03	1,338.58	174	5,888.45

Transactions (Cr/Dr) during the year are shown under column 'Addition during the year' and 'Closed during the year'.

Difference of ₹ 6.05 crore with Statement 21 is under reconciliation.

(vii) Incomplete Reconciliation of Receipts and Expenditure

In terms of Rule 475 of Bihar Financial Rules, all Controlling Officers are required to reconcile their receipts and expenditure with the Accountant General. Such reconciliation has been completed during 2017-18 only for an amount of ₹ 12,537.11 crore [9.53 per cent of total Revenue and Capital expenditure of ₹ 1,31,530.68 crore] and for ₹ 1,03,618.71 crore [88.23 per cent of total Revenue receipts of ₹ 1,17,446.74 crore].

(viii) Differences in Cash Balance

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

(ix) Implementation of Centrally Sponsored Schemes (State share) and State Schemes

The State Government provides funds to State/District level Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations, etc., for implementation of Centrally Sponsored Schemes (State share) and State Schemes. Since the funds are generally not being fully spent by the implementing agencies in the same financial year, these result in unspent balances remaining in the bank accounts of their implementing agencies at the end of the financial year. The aggregate amount of the unspent balances in the bank accounts of the implementing agencies which are kept

outside Government accounts is not readily ascertainable. The expenditure of the Government as reflected in the Accounts to that extent is therefore, not complete.

4. Other Items

(i) Liability under retirement benefits

The expenditure during the year on “Pension and Other Retirement Benefits” to State Government employees recruited on or before 31 August 2005 was ₹ 13,821.13 crore excluding the expenditure on Government Contribution to Defined Contributory Pension Scheme (13.47 *per cent* of total revenue expenditure). State Government employees recruited on or after 1 September 2005 are covered under the New Pension Scheme, which is a defined contributory pension scheme. Under the Scheme, the employee contributes 10 *per cent* of his pay and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

Both Employee and Employer contributions are credited to Head 8342-00-117-0001 which is required to be deposited to NSDL. During the year, ₹ 934.94 crore was credited to Head 8342-00-117-0001 and ₹ 0.06 crore under Head 8011-00-106-0002. The State Government deposited ₹ 937.34 crore to NSDL/Trustee Bank, which included ₹ 2.34 crore of previous years both from Head 8342-00-117-0001 and MH 8011-00-106-0002 which were not transferred to NSDL. The total amount not deposited to NSDL/Trustee Bank as on 31 March 2018 was ₹ 128.28 crore (₹ 41.32 crore under Head 8011-00-106 and ₹ 86.96 crore under Head 8342-00-117).

(ii) Apportionment of pension liabilities and other retirement benefits

In terms of the Eighth Schedule under Section 53 of the Bihar Reorganisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States in the ratio of the number of employees.

As per decision taken in the meeting chaired by the Secretary, Home Affairs with the Chief Secretaries of Government of Bihar and Government of Jharkhand on 18 June 2018, pension liabilities between the successor States shall be apportioned on the basis of population ratio i.e. 645.30:218.44. Accordingly, as per the decision the receivable amount is recalculated on the basis of population ratio and total receivable amount decreased from ₹ 4,509.02 crore to ₹ 1,507.74 crore upto March 2017. Government of Bihar has been requested to confirm the recalculated amount on 03 September 2018. Confirmation is still awaited. Government of Bihar has already received an amount of ₹ 936.82 crore out of total receivable amount of ₹ 1,507.74 crore upto 31 March 2017. Government of Bihar has not raised any demand on Jharkhand for the pension liability for 2017-18 as the final figures of expenditure are still under finalization in both the States. Therefore the figures under the Major Head “0071” are understated to that extent.

(iii) Allocation of balances as a result of reorganisation of States

The Bihar Reorganisation Act 2000 provides for the manner in which balances appearing under Capital (MH 4059 to 5475), Loans and Advances (MH 6202 to 7615) and the balances under part-III Public Account (except Deposits with Reserve Bank) as on the date of bifurcation of the State i.e. 15 November 2000 were to be apportioned. Details of amounts to be bifurcated under the above heads have been given in **Appendix-XIII** of Finance Accounts Volume II. The proposal for bifurcation approved by Government of Bihar had been again sent to Government of Jharkhand on 20 March 2018. Concurrence of Government of Jharkhand is awaited.

(iv) Loans and Advances

The Accountant General consolidates the data on Loans and Advances on the basis of the accounts submitted. These figures require confirmation from the departments concerned.

Information provided in Statement 18 of the Finance Accounts (Volume II) 2017-18 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is provisional, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest in respect of Loans and

Advances, accounts of which are maintained by the State Government is awaited, as is the confirmation from the State Government on the balances as on 31 March 2018. The confirmation of balances of individual loanees is also awaited from the State Government on loans for which detailed accounts are maintained by the Accountant General. This has been indicated in **Table-1 to Appendix-VII** of Finance Accounts (Volume II).

(v) Guarantees given by the Government

(a) Incomplete information: Guarantees extended by the State Government represent contingent liabilities on the Consolidated Fund of the State. Statement 20 of the Finance Accounts (Volume II) gives details of guarantees given by the State Government for repayment of loans etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year, and sums guaranteed outstanding at the end of the year. This is incomplete since the State Government has not furnished the required information and has therefore not fulfilled the disclosure requirements of the Indian Government Accounting Standards (IGAS) 1. The total guarantees outstanding as on 31 March 2018 amounted to ₹ 5,271.70 crore (principal ₹ 5,174.49 crore; interest ₹ 97.21 crore) as per the Statement of Guarantees (Statement 9).

(b) Non-creation of Guarantee Redemption Fund: As per the recommendations of the 12th Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilised for meeting the payment of obligations arising out of the guarantees issued by the Government. The *Fund* will be operated outside the State Government account and administered by the Reserve Bank of India. Under the guidelines, the State Government is required to make minimum annual contribution of 0.5 *per cent* of outstanding guarantee at the beginning of year. The proceeds of the Fund are invested in Government of India securities and this does not form a part of the State Government cash balance.

The State Government has not created a Guarantee Redemption Fund as recommended by the 12th Finance Commission. The State was required to make a contribution of ₹ 24.33 crore (0.5 *per cent* of outstanding guarantee of ₹ 4,865.07 crore as

on 1 April 2017), but has not made any contribution due to non-constitution of the Fund.

(vi) Investments

Details of Government investments in various Public Sector Undertakings, Government Companies, Joint Stock Companies, Co-operative Institutions and Rural Banks, etc., are depicted in Statement 19 of the Finance Accounts (Volume II). Since these figures have not been reconciled by the concerned State Public Sector Undertakings and Financial Institutions, the information furnished in these accounts is provisional.

(vii) Reserve Funds and Deposits

(a) In-operative Reserve Funds: Reserve Funds valued at ₹ 26.32 crore have not been operated since 2001-02. Details are in **Annexure- F**.

(b) Non discharge of interest liabilities: The interest liabilities in respect of Reserve Funds bearing interest and Deposits bearing interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government is required to discharge. No Budget provision has been made by the State Government under Major Head 2049, despite balances in such Reserve Funds and Deposits as on 1 April 2017 as detailed below:

Table-4: Details of balances under Reserve Funds and Deposits

<i>(₹ in crore)</i>				
Sector	Sub-sector	Rate of Interest	Balance at the beginning of 2017-18	Interest due
J-Reserve Funds	(a) Reserve Funds Bearing Interest (including SDRF)	8.25 per cent (Two per cent above the repo rate 6.25 per cent)	696.39	57.45
K-Deposits and Advances	(a) Deposits Bearing Interest (excluding CPS) MH 8342-120	6.25 per cent (WMA interest rate i.e. repo rate)	0.03	0.00
K-Deposits and Advances	Deposits Bearing Interest (CPS)	8.00 per cent (Interest rate payable on balances in General Provident Fund)	88.58	7.09
Total				64.54

(c) Consolidated Sinking Fund

The 12th Finance Commission had recommended that States should set up Sinking Funds for amortisation of all loans including loans from banks, liabilities on account of National Small Savings Fund, etc., and that these Funds should not be used for any other purpose, except for redemption of loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund, stipulate a minimum annual contribution of 0.5 *per cent* of outstanding liabilities at the beginning of the year. The State Government set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market loans and not all outstanding liabilities. However the Fund was to be utilised for redemption of the outstanding liabilities of the Government commencing from the year 2014-15. The State Government has appropriated ₹ 693.61 crore (0.5 *per cent* of the outstanding liabilities of ₹ 1,38,721.50 crore as on 1 April 2017) for the financial year 2017-18.

(d) State Disaster Response Fund (SDRF): As per the recommendations of the 13th Finance Commission, the State Government commenced operation of the “State Disaster Response Fund” in 2010-11. The scheme also stipulates that accretions to the Fund together with the income earned on investment of the Fund should, till contrary instructions are issued by the Government of India, be invested in Central Government dated securities, Auctioned Treasury Bills, Interest earning deposits and certificates of deposits with Scheduled Commercial Banks. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government credited ₹ 517.00 crore (₹ 387.75 crore Central share and ₹ 129.25 crore State share) to the SDRF in 2017-18. The Central Government has also released ₹ 204.32 crore in advance on an ‘on account basis’ in the year 2017-18 which has also been credited to SDRF in 2017-18. During the year, expenditure of ₹ 1,417.71 crore was incurred on natural calamities under Head 2245-05 leaving a balance of ₹ 6,000.00 in the fund as on 31 March 2018.

(e) Central Road Fund (CRF)

The accounting procedure relating to the CRF prescribes that the receipt of Grants-in-aid from the Government of India (booked by the State Government under Revenue Receipt Major Head 1601) is simultaneously transferred by way of Credit to the Public

Account (under Major Head '8449 Other Deposits-103 Subvention from Central Road Fund') through the Revenue Expenditure Major Head 3054. This is in keeping with the principle that Grants-in-aid are to be recorded in the Revenue section irrespective of purpose (Capital or Revenue) and will nullify any impact on Revenue Surplus at this stage. Expenditure incurred by the State Government on prescribed road works will first be accounted for under the relevant Revenue or Capital expenditure section (under Major Heads 3054 or 5054 as the case may be) and reimbursed out of the Fund as a deduct expenditure to the concerned Major Head of expenditure (Capital or Revenue, as the case may be).

The Government of Bihar received ₹ 25.20 crore during 2017-18 in Central Road Fund which was correctly booked to the Fund. During the year, ₹ 25.20 crore credited to Major Head 8449 Other Deposits-103 Subvention from Central Road Fund and ₹ 25.20 crore debited to Major Head 8449 Other Deposits-103 Subvention from Central Road Fund leaving a balance of ₹ 84.26 crore in the fund as on 31 March 2018.

(viii) Suspense and Remittance Balances

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 the major suspense and remittance heads (under Major Head 8658 and 8782) to the end of last three years is indicated in **Annexure- G**.

(ix) Advance from Contingency Fund

The State Legislature is authorised by law to establish a Contingency Fund in the nature of an imprest in terms of Article 267(2) of the Constitution. The corpus of the Bihar Contingency Fund is ₹ 350 crore. However, in terms of the Bihar Contingency Fund (Amendment) Act, 2015, the State Government increased the corpus from ₹ 350 crore to ₹ 6,403.42 crore on temporary basis for the period 1 April 2017 to 30 March 2018. In terms of prescribed procedure, advances from the Contingency Fund are recouped during the year by debiting the concerned Major Head. Government of Bihar deviated from the prescribed procedure and booked the expenditure directly to the concerned Service Major Heads, at the outset.

Consequently, since there is no budget available under these Major Heads at that stage, there is excess of expenditure over the budget against these heads, which gets regularised only at the time of recoupment. Further, since the booking is not routed through Major Head 8000 as required, the Accountant General (A&E) is unable to link the withdrawal and recoupment to the Contingency Fund. The State Government sanctioned ₹ 4,949.21 crore from Contingency Fund and recouped this amount through Supplementary Budget.

(x) Rush of Expenditure

During March 2018, various departments of the State Government incurred more than 50 *per cent* of their total expenditure during the year 2017-18. Details are given in **Annexure- H**.

(xi) Adjustment of excess payment against write-off of Central Loans

In terms of Government of India's decision on the recommendation of the 13th Finance Commission, Ministry of Finance (Department of Expenditure) vide Sanction Order No. 13/2011-12 dated 29 February 2012 wrote off Central Loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the Ministries (other than Ministry of Finance) outstanding as on 31 March 2010 and limited to current balance outstanding in the ledger of the Ministries. Repayment of loan and interest, if any, made by the State after 31 March 2010 against these written-off loans was to be adjusted against the repayment of the loans due from States against current loans from Ministry of Finance (Department of Expenditure), Government of India. State Government had made excess repayment of ₹ 11.52 crore (principal ₹ 5.30 crore, interest ₹ 6.22 crore), of which ₹ 3.47 crore (principal ₹ 1.25 crore, interest ₹ 2.22 crore) was adjusted by the Ministry of Finance in June 2013. Out of the balance of ₹ 8.05 crore (principal ₹ 4.05 crore, interest ₹ 4.00 crore) pending adjustment by the Ministry of Finance, the Principal of ₹ 4.05 crore has led to adverse balance (net debit) and overstatement of Public Debt of the Government to that extent.

(xii) Ujwal DISCOM Assurance Yojana (UDAY)

Pursuant to the revival package for electricity distribution companies, the State Government took over the debt of the DISCOMs to the extent of ₹ 2,331.78 crore by

issuing bonds of ₹ 1,554.52 crore in 2015-16 and ₹ 777.26 crore in the year 2016-17 to the participating lender banks, through Reserve Bank of India. The amount had been transferred to Distribution Companies as Subsidy in the year 2016-17. The State Government has paid an interest of ₹ 191.36 crore in 2017-18 on the Bonds issued under UDAY Scheme.

(xiii) Disclosures under Bihar Fiscal Responsibility and Budget Management (BFRBM) Act, 2006

Targets fixed by the State Government in the Bihar Fiscal Responsibility and Budget Management Act, 2006, read with the Bihar Fiscal Responsibility and Budget Management (Amendment) Act 2016, the ceilings fixed by the 14th Finance Commission, and the achievements as per the accounts of 2017-18 are given below:

Table-5: Details of Target *vis-a-vis* Achievements in terms of BFRBM Act, 2006

Sl. No.	Targets	Achievements
1	Attain Revenue Surplus in 2007-08 and maintain surplus thereafter.	The State Government achieved Revenue Surplus for the last seven years. The Revenue surplus (without UDAY) for the year 2017-18 stood at ₹ 15,014.37 crore (3.08 <i>per cent</i> of GSDP). However, It would be ₹ 14,823.01 crore (3.04 <i>per cent</i> of GSDP) if expenditure under UDAY is considered.
2	Bring the Fiscal Deficit/Gross State Domestic Product (GSDP)* ratio to 3.00 <i>per cent</i> in 2011-12 and maintain this upto 2017-18.	The Fiscal Deficit (₹ 14,113.47 crore) was 2.89 <i>per cent</i> of GSDP during 2017-18 (without UDAY). However, It would be (₹ 14,304.83 crore) 2.93 <i>per cent</i> of GSDP during 2017-18 if expenditure under UDAY is considered.
3	Bring Debt as <i>per cent</i> of Gross State Domestic Product (GSDP) in the financial year 2017-18 to 23.60 <i>per cent</i> .	Debt and outstanding liability (₹ 1,54,444.99 crore) (without UDAY) was 31.67 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2017-18. However, It would be (₹ 1,56,776.77 crore) 32.15 <i>per cent</i> of GSDP if borrowings under UDAY is considered.
4	Raise total Tax Revenue Collection as <i>per cent</i> of Gross State Domestic Product (GSDP) in the financial year 2017-18 to 15.40 <i>per cent</i> .	The total Tax Revenue Collection (₹ 88,219.87 crore) was 18.09 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2017-18.

*Source: Planning and Development Department (Economics and Statistics Directorate), Bihar letter No रा०आ० (रा.घ.उ.)-04/2016/894/पटना dated 06-08-2018. GSDP figures for Bihar assumed ₹ 4,87,628 crore for the year 2017-18 adopted in NTA for FRBM target achievement calculation.

The State Government has however, not yet framed rules under the BFRBM Act.

(xiv) Impact of incorrect/inadequate accounting on Revenue Surplus and Fiscal Deficit

Impact on Revenue Surplus and Fiscal Deficit of the State Government consequent to the incorrect/inadequate accounting (details given in preceding paragraphs) is given below:-

Table-6: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Paragraph no.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
4 (vii) (b)	Non credit of interest on interest bearing Reserve Funds and Deposits	64.54			64.54
4 (v) (b)	Non contribution to Guarantee Redemption Fund	24.33			24.33
Total (net)		Overstatement 88.87		Understatement 88.87	

(xv) Accounting of Labour Cess

No rules have been framed by the Government of Bihar for accounting of Labour Cess. No sub head has been opened by the Government for booking the Labour Cess collected by various Departments executing projects involving labour. The Labour Cess collected by Government Departments have been directly booked under MH 8443 Civil Deposit-108-Public Works Deposits without routing through the Consolidated Fund of Bihar, as required. Further, since Minor Head- Public Works Deposits does not have any further sub heads below it, it has not been possible to segregate the amount paid to the Labour Welfare Board.

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(a) Periodical Adjustments

(₹in crore)

Sl. No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	Adjustment of State Disaster Response Fund (SDRF)	2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	721.32	Contribution to State Disaster Response Fund of Bihar
		2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	(-)1,417.71	Expenditure initially met from MH-2245 has been recouped from MH-8121-SDRF
2	Adjustment of Interest on General Provident Fund (State)	2049-Interest Payments	8009-State Provident Funds	239.41	Adjustment of amount of interest accumulated on General Provident Fund
		2049- Interest Payments	8009- State Provident Funds	10.59	Adjustment of amount of interest accumulated on All India Services Provident Fund
3	Adjustment of Interest on Group Insurance (State)	2049- Interest Payments	8011- Insurance and Pension Funds	250.00	Adjustment of amount of interest accumulated on State Government Employees Group Insurance Scheme
4	Appropriation for reduction or avoidance of Debt	2048- Appropriation for reduction or avoidance of Debt	8222-Sinking Funds	693.61	Sinking Fund Annual Contribution
Total				497.22	

(Source: VLC Data)

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
1	Direction	2043-Collection Charges under State Goods and Services Tax	8448-Deposits of Local Funds	14.00
2	Transport Department	2052-Secretariat-General Services	8448-Deposits of Local Funds	30.00
3	Repair and Maintenance of Police Buildings by Bihar Police Buildings Construction Corporation	2055-Police	8448-Deposits of Local Funds	300.00
4	Development of State Universities	2202-General Education	8448-Deposits of Local Funds	782.08
5	Establishment of National Law College	2202-General Education	8448-Deposits of Local Funds	99.50
6	L.N. Mishra Institute of Economic Development and Social Changes	2202-General Education	8448-Deposits of Local Funds	14.88
7	Bihar State Film Development and Finance Corporation Ltd.	2205-Art and Culture	8448-Deposits of Local Funds	24.50
8	National Health Mission Including National Rural Health Mission	2210-Medical and Public Health	8448-Deposits of Local Funds	18,417.54
9	Operating of Ambulance Service	2210-Medical and Public Health	8448-Deposits of Local Funds	20.00
10	Chief Minister Drinking Water Scheme (Nischaya)	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	495.60
11	Grants-in-aid to Local Bodies for Sewerage and Drainage for Urban	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	155.23
12	Grants-in-aid to Local Bodies for Supply of Drinking Water	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	11.07
13	Grants-in-aid to Municipal Councils for Supply of Drinking Water	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	534.91

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
14	Grants-in-aid to Nagar Panchayats for Supply of Drinking Water	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	225.14
15	Grants-in-aid to Urban Local Bodies for Construction of Drainage and Sewerage	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	37.53
16	Assistance Grant to Urban Local Bodies for Transport	2217-Urban Development	8448-Deposits of Local Funds	230.00
17	Budha Smriti and other Park	2217-Urban Development	8448-Deposits of Local Funds	50.00
18	Chief Minister Urban Development Scheme	2217-Urban Development	8448-Deposits of Local Funds	29.27
19	Civil Amenities in Urban Areas	2217-Urban Development	8448-Deposits of Local Funds	1,340.88
20	Grants in the Light of Professional Tax	2217-Urban Development	8448-Deposits of Local Funds	83.67
21	Grants-in-aid to Municipal Corporations for Primary Works in the Light of Recommendation of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	1,090.95
22	Grants-in-aid to Municipal Corporations in the Light of Recommendation of State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	2,155.86
23	Grants-in-aid to Municipal Councils for Construction/ Renovation of Administrative and Technical Buildings	2217-Urban Development	8448-Deposits of Local Funds	15.00
24	Grants-in-aid to Municipal Councils for Primary Works in the Light of Recommendation of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	380.68

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
25	Grants-in-aid to Municipal Councils in the Light of Recommendation of State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	1,265.06
26	Grants-in-aid to Municipal Councils in the Light of Recommendation of State Finance Commission	2217-Urban Development	8342-Other Deposits	137.76
27	Grants-in-aid to Nagar Panchayats in the Light of Recommendation of State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	26.04
28	Grants-in-aid to Urban Local Bodies for Transport	2217-Urban Development	8448-Deposits of Local Funds	771.49
29	Land Acquisition	2217-Urban Development	8448-Deposits of Local Funds	905.87
30	Land Estates Regulatory Tribunal	2217-Urban Development	8448-Deposits of Local Funds	10.74
31	Maintenance/Evaluation/ Supervision of Scheme and Establishment of State Resources Centre and other Equivalent Programme	2217-Urban Development	8448-Deposits of Local Funds	20.01
32	Patna Metropolitan Area Authority	2217-Urban Development	8448-Deposits of Local Funds	43.05
33	Problems Regarding Urban Based Structure	2217-Urban Development	8448-Deposits of Local Funds	20.00
34	Bihar State Scheduled Castes Co-Operative Development Corporation, Patna	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	116.65
35	Development of Mahadalit	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	2,753.00

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
36	Education	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	99.23
37	Bihar Kaushal Vikas Mission	2230-Labour, Employment and Skill Development	8448-Deposits of Local Funds	1,010.74
38	Skill Development Mission	2230-Labour, Employment and Skill Development	8448-Deposits of Local Funds	368.16
39	Mukhya Mantri Nishchaya Swayam Sahayata Yojana	2235-Social Security and Welfare	8448-Deposits of Local Funds	1,671.60
40	Carriage of Drinking Water by Trucks and Tankers (For Public Health Engineering Department)	2245-Relief on account of Natural Calamities	8448-Deposits of Local Funds	52.41
41	Repairs and Restoration of Damaged Roads and Bridges (For Rural Work Department)	2245-Relief on account of Natural Calamities	8448-Deposits of Local Funds	4,000.00
42	Agri-Business Infrastructure Development Project (EAP)	2401-Crop Husbandry	8448-Deposits of Local Funds	21.99
43	Agriculture Innovation Incentive	2401-Crop Husbandry	8448-Deposits of Local Funds	214.84
44	Extension of Quality Seed Farms-Expenditure on Farming	2401-Crop Husbandry	8448-Deposits of Local Funds	175.80
45	Horticulture Development Scheme	2401-Crop Husbandry	8448-Deposits of Local Funds	54.43
46	National Agriculture Extension and Technology Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	739.39
47	National e- Governance Plan-Agriculture	2401-Crop Husbandry	8448-Deposits of Local Funds	14.19
48	National Horticulture Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	84.75

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
49	Pradhan Mantri Krishi Sinchai Yojana	2401-Crop Husbandry	8448-Deposits of Local Funds	206.25
50	Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	2401-Crop Husbandry	8448-Deposits of Local Funds	155.77
51	Integrated Watershed Management Programme (IWMP)	2402-Soil and Water Conservation	8448-Deposits of Local Funds	320.17
52	Land Conservation Work	2402-Soil and Water Conservation	8448-Deposits of Local Funds	47.85
53	Intra-State procurement of Food Grains and Fare Price Shop Dealers Margin under National Food Security Act	2408-Food Storage and Warehousing	8448-Deposits of Local Funds	6,182.98
54	Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)	2505-Rural Employment	8448-Deposits of Local Funds	906.24
55	Bihar Rural Road Development Agency	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	50.00
56	Contribution to Block Panchayats in the Light of Recommendation of State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	598.38
57	Contribution to District Councils in the Light of Recommendation of State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	2,292.21
58	Fixed Allowances to Elected Representatives of Gram Kutchery	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	32.45
59	Fixed Allowances to Elected Representatives of Gram Panchayats	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	296.45
60	Fixed Allowances to Elected Representatives of Panchayat Samiti	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	14.39

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
61	Establishment	2700-Major Irrigation	8448-Deposits of Local Funds	15.11
62	Pradhan Mantri Krishi Sinchai Yojana	2705-Command Area Development	8448-Deposits of Local Funds	892.52
63	Mukhya Mantri Nischaya Vidut Sambandh Yojana	2801-Power	8448-Deposits of Local Funds	5,000.00
64	Development of Handicraft	2851-Village and Small Industries	8448-Deposits of Local Funds	35.68
65	Grants-in-aid to Bihar Rajya Khadi Gramodhyog Board	2851-Village and Small Industries	8448-Deposits of Local Funds	70.00
66	Special Component Plan for Scheduled Castes-Assistance to Bihar Rajya Khadi Gramodhyog Board	2851-Village and Small Industries	8448-Deposits of Local Funds	46.72
67	Broadcasting Scheme related to Information Technology	2852-Industries	8448-Deposits of Local Funds	11.15
68	Creation, Development and Maintenance of other Basic Infrastructure for Promotion of Business, Commerce and Industry- Bihar Business Development Fund	2852-Industries	8448-Deposits of Local Funds	196.65
69	Economic Assistance	2852-Industries	8448-Deposits of Local Funds	31.45
70	Establishment of Entrepreneur Development Scheme	2852-Industries	8448-Deposits of Local Funds	206.38
71	Establishment of Central Institute of Plastic Engineering and Technology	2852-Industries	8448-Deposits of Local Funds	17.72
72	Establishment of Entrepreneurs Development Scheme	2852-Industries	8448-Deposits of Local Funds	302.76
73	Wi-Fi without Charge under Nishchaya in University and College	2852-Industries	8448-Deposits of Local Funds	200.00

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
74	e- Governance State Scheme	2852-Industries	8448-Deposits of Local Funds	123.61
75	Other Maintenance Expenditure	3054-Roads and Bridges	8448-Deposits of Local Funds	19.96
76	Local Network of Secretariat	3451-Secretariat-Economic Services	8448-Deposits of Local Funds	532.00
77	Bihar State Tourism Development Corporation	3452-Tourism	8448-Deposits of Local Funds	12.32
78	Fully Computerisation of Targeted Public Distribution System	3456-Civil Supplies	8448-Deposits of Local Funds	170.87
79	National Food Security Mission	3456-Civil Supplies	8448-Deposits of Local Funds	4,899.79
80	Building of Commercial Taxes Department	4047-Capital Outlay on other Fiscal Services	8448-Deposits of Local Funds	19.24
81	Construction and Maintenance of Police Buildings	4055-Capital Outlay on Police	8448-Deposits of Local Funds	1,213.06
82	Land Acquisition for Police Station/Chowki	4055-Capital Outlay on Police	8448-Deposits of Local Funds	92.87
83	Land Acquisition for Police Station/Chowki	4055-Capital Outlay on Police	8443-Civil Deposits	335.41
84	Land Acquisition for Police Station/Chowki	4055-Capital Outlay on Police	8342-Other Deposits	151.77
85	Agriculture Office Building	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	613.57
86	Building	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	2,382.44
87	Building (For Personnel Department)	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	118.28
88	Building for Scheduled Castes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	553.40

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
89	Building for Scheduled Tribes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	947.32
90	Construction and Renovation of Buildings of Residential School and Hostel of Backward Classes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	307.10
91	Cultural Structure	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	450.23
92	Development of Infrastructure Facilities for Judiciary including Gram Courts	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	400.00
93	G +7 Court Building in Civil Court, Patna	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	207.80
94	Multi Sectoral Development Programme for Minorities	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	91.02
95	Rashtriya Krishi Vikas Yojana (RKVY) (ACA) (For Buildings of Animal and Fisheries Resource Department)	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	26.53
96	Scheme for Development of Scheduled Castes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	85.00
97	Stadium and Sports Structure	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	396.60
98	Bihar Fire-Brigade Service for Building Construction	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	79.35
99	Building Construction of Central/Divisional/Sub-Jail (Home Jail Department)	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	115.29

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
100	Chief Minister Area Development Programme	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	6,425.70
101	Construction of Buildings of Home Guard	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	99.04
102	Building construction of Government and Government Recognised Secondary Schools	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	2,175.90
103	Buildings of Government High School	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	2,918.92
104	Jagjivan Ram Parliamentary Studies and Political Research Institute, Patna	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	20.44
105	Establishment of Government College	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	50.00
106	Polytechnic/Engineering/ Technical College	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	33.54
107	Government Women College	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	14.50
108	State Research and Training Institute Building (EAP)	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	1,672.42
109	Auxiliary Nursing Midwifery (ANM) and General Nursing Midwifery (GNM) School	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	1,400.00

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
110	B.Sc. Nursing College (Nischaya)	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	300.00
111	Construction of Buildings of Health Sub-Centre/ Additional Primary Health Sub-Centre	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	114.95
112	Construction of Government Dispensary in Urban Area	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	123.85
113	New Medical College and Para Medical Institution	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	478.07
114	Health and Public Education in Human Resources	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	1,554.93
115	Medical College	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	1,533.23
116	Chief Minister Drinking Water Nischaya Scheme (Quality Effected Area)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	9,492.20
117	National Rural Drinking Water Programme	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	5,191.43
118	Rural Water Supply Scheme (Tubewells, Wells and Handpumps)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	550.00
119	Rural Water Supply and Cleanliness Programme (World Bank Aided)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	499.80
120	Strengthening of Supply of Drinking Water and Sanitation facility in Urban Areas	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	200.00

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
121	Development of Infrastructure Facilities for Judiciary including Gram Courts	4216-Capital Outlay on Housing	8448-Deposits of Local Funds	239.21
122	Judges Residence (Law Department)	4216-Capital Outlay on Housing	8448-Deposits of Local Funds	150.00
123	Construction and Renovation of Buildings of Residential School and Hostel	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	12.99
124	Construction of Hostel for Minorities Boys and Girls (Minorities Welfare Department)	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	32.30
125	Construction of Different Buildings Related to Social Welfare	4235-Capital Outlay on Social Security and Welfare	8448-Deposits of Local Funds	679.96
126	Concrete Fencing of Graveyard (For Home Department)	4235-Capital Outlay on Social Security and Welfare	8443-Civil Deposits	20.00
127	Establishment of Buildings of Agriculture Office	4401-Capital Outlay on Crop Husbandry	8448-Deposits of Local Funds	297.00
128	Block Minor Construction Work	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	70.16
129	Gramin Tola Sampark Nishchaya Yojana	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	7,296.36

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments contd..

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
130	Mukhya Mantri Gram Sampark Yojana	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	24,138.67
131	Mukhya Mantri Gram Sampark Yojana (World Bank Aided)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	4,000.00
132	Pradhan Manti Gram Sadak Yojana (PMGSY)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	22,427.43
133	Rural Development Projects (NABARD Aided Scheme)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	4,543.10
134	Bihar State Power (Holding) Company Ltd.	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	1,001.05
135	Bihar State Power Generation Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	679.56
136	Bihar State Power Transmission Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	3,000.00
137	North Bihar Power Distribution Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	3,936.48
138	Project of Bihar State Power Generation Company Ltd. (BSPGCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	5,245.44
139	Project of Bihar State Power Transmission Company Ltd. (BSPTCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	2,100.00
140	Project of North Bihar Power Distribution Company Ltd. (NBPDCCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	4,463.52

Annexure- A

(Refer Para 1(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments conclud.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
141	Project of South Bihar Power Distribution Company Ltd. (SBPDCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	4,463.52
142	South Bihar Power Distribution Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	3,936.48
143	Bihar State Wide Area Network (SWAN)	4859-Capital Outlay on Telecommunication and Electronic Industries	8448-Deposits of Local Funds	600.00
144	Bridge	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	4,000.00
145	Bridge (NABARD)	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	5,000.00
146	Central Road Fund	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	1,110.00
147	Major Roads	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	1,500.00
148	Road (Asian Development Bank Aided)	5054-Capital Outlay on Roads and Bridges	8448-Deposits of Local Funds	1,793.20
149	Development of Tourism Structures	5452-Capital Outlay on Tourism	8448-Deposits of Local Funds	570.48
150	PRASAD- National Mission on Pilgrimage Rejuvenation And Spiritual Augmentation Drive	5452-Capital Outlay on Tourism	8448-Deposits of Local Funds	12.87
151	Tourism Circuit- Swadesh Darshan Scheme	5452-Capital Outlay on Tourism	8448-Deposits of Local Funds	66.30

(Source: VLC Data)

Annexure- B

(Refer Para 3(ii) of Notes to Accounts)

(a) Transactions under Minor Head 800 - 'Other Receipts'

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Receipts	Receipts under Minor Head 800	Percentage of receipts under Minor Head 800 to Total Receipts
1	0029	Land Revenue	778.65	550.71	70.73
2	0049	Interest Receipts	1,577.24	776.94	49.26
3	0055	Police	86.04	19.90	23.13
4	0059	Public Works	9.83	9.83	100.00
5	0070	Other Administrative Services	25.84	7.12	27.55
6	0202	Education, Sports, Art and Culture	21.47	4.78	22.26
7	0210	Medical and Public Health	54.53	34.61	63.47
8	0215	Water Supply and Sanitation	16.63	14.09	84.73
9	0220	Information and Publicity	0.40	0.29	72.50
10	0230	Labour, Employment and Skill Development	16.79	14.00	83.38
11	0235	Social Security and Welfare	0.17	0.17	100.00
12	0250	Other Social Services	0.05	0.05	100.00
13	0401	Crop Husbandry	11.93	7.57	63.45
14	0404	Dairy Development	0.01	0.01	100.00
15	0405	Fisheries	12.02	1.30	10.82
16	0406	Forestry and Wild Life	29.41	3.41	11.59
17	0506	Land Reforms	0.22	0.23	104.55 [#]
18	0515	Other Rural Development Programmes	48.61	35.03	72.06
19	0702	Minor Irrigation	5.21	2.15	41.27
20	0851	Village and Small Industries	0.06	0.06	100.00
21	0852	Industries	0.12	0.12	100.00
22	1053	Civil Aviation	4.12	3.82	92.72
23	1054	Roads and Bridges	66.74	19.07	28.57
24	1452	Tourism	1.62	1.62	100.00
25	1456	Civil Supplies	0.05	0.05	100.00

[#] Includes accounting refund to the extent of ₹ 0.01 crore. Hence the percentage is more than 100.
(Source: VLC Data)

Annexure- B

(Refer Para 3(ii) of Notes to Accounts)

(b) Transactions under Minor Head 800 - 'Other Expenditure'

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Expenditure	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure
1	2250	Other Social Services	7.76	4.40	56.70
2	2406	Forestry and Wild Life	253.35	70.18	27.70

(Source: VLC Data)

Annexure- C*(Refer Para 3(iv) of Notes to Accounts)***Unadjusted Temporary Advance/Imprest as on 31 March 2018***(₹in crore)*

Sl. No.	Name of the Department	Total amount of unadjusted Temporary advance and Imprest		
		Temporary advance	Imprest	Total
1	Building Construction	5.60	2.14	7.74
2	Irrigation	26.49	0.40	26.89
3	National Highways	0.78	0.16	0.94
4	Public Health Engineering	8.42	0.38	8.80
5	Road Construction	67.48	2.15	69.63
6	Rural Works	6.13	7.19	13.32
7	Local Area Engineering Organisation (LAEO)	28.05	3.38	31.43
8	Tube wells and Minor Irrigation	2.29	0.21	2.50
Total		145.24	16.01	161.25

(Source: Monthly Accounts of the Divisions)

Annexure- D

(Refer Para 3(vi) of Notes to Accounts)

Amount lying unspent for more than five consecutive financial years as on 31 March 2018

(₹ in crore)

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

(Source: Information provided by the Treasuries)

Annexure- E

(Refer Para 3(vi) of Notes to Accounts)

Details of in-operative Personal Deposit Accounts as on 31 March 2018

(₹ in crore)

Sl. No.	Treasury	Name of Operator/Administrator	Amount
1	Araria	SDO, Araria	0.00
2	Aurangabad	SDO, Aurangabad	0.00
3	Aurangabad	District Minority Welfare Officer, Aurangabad	0.00
4	Bagaha	SDO, Bagaha	0.00
5	Banka	DM, Banka	25.30
6	Banka	SDO, Banka	0.00
7	Banka	District Minority Welfare Officer, Banka	0.00
8	Barh	SDO, Barh	0.00
9	Barsoi	SDO, Barsoi	0.00
10	Begusarai	SDO Begusarai	0.00
11	Begusarai	SDO Manjhaul	0.00
12	Begusarai	SDO Ballia	0.00
13	Begusarai	SDO Bakhri	0.00
14	Begusarai	District Minority Welfare Officer, Begusarai	0.00
15	Benipur	SDO, Benipur	0.00
16	Bettiah	DM, Bettiah	0.00
17	Bettiah	SDO, Bettiah	0.00
18	Bettiah	District Minority Welfare Officer, Bettiah	0.00
19	Bhagalpur	SDO Sadar, Bhagalpur	0.00
20	Bhagalpur	SDO, Kahalgaon	0.00
21	Bhojpur	DM, Bhojpur	0.20
22	Bhojpur	SDO, Arrah	0.00
23	Birpur	SDO, Birpur	0.00
24	Buxar	SDO, Buxar	0.00
25	Buxar	District Minority Welfare Officer, Buxar	0.00
26	Danapur	SDO, Danapur	0.00
27	Danapur	SDO, Paliganj	0.00
28	Darbhanga	SDO, Sadar Darbhanga	0.00
29	Daudnagar	SDO, Daudnagar	0.00
30	Forbisganj	SDO, Forbisganj	0.00
31	Jehanabad	SDO, Jehanabad	0.00
32	Jehanabad	District Minority Welfare Officer, Jehanabad	0.00

Annexure- E contd...*(Refer Para 3(vi) of Notes to Accounts)***Details of in-operative Personal Deposit Accounts
as on 31 March 2018***(₹ in crore)*

Sl. No.	Treasury	Name of Operator/Administrator	Amount
33	Jamui	DM, Jamui	0.00
34	Jamui	SDO, Jamui	0.00
35	Jamui	District Minority Welfare Officer, Jamui	0.00
36	Jhanjharpur	SDO, Jhanjharpur	0.00
37	Jhanjharpur	SDO, Phulpras	0.00
38	Kaimur	District Minority Welfare Officer, Kaimur	0.00
39	Katihar	DDC, Katihar	1.50
40	Katihar	SDO, Katihar	0.00
41	Katihar	SDO, Manihari	0.00
42	Katihar	District Minority Welfare Officer, Katihar	0.00
43	Khagaria	District Minority Welfare Officer, Khagaria	0.00
44	Kishanganj	SDO, Kishanganj	0.00
45	Lakhisarai	DM, Lakhisarai	0.00
46	Lakhisarai	SDO, Lakhisarai	0.00
47	Lakhisarai	District Minority Welfare Officer, Lakhsarai	0.00
48	Madhepura	District Minority Welfare Officer, Madhepura	0.00
49	Madhubani	DM, Madhubani	0.00
50	Madhubani	SDO, Madhubani	0.00
51	Madhubani	District Minority Welfare Officer, Madhubani	0.00
52	Motihari	DM, Motihari	0.00
53	Munger	DM, Munger	0.00
54	Munger	District Minority Welfare Officer, Munger	0.00
55	Muzaffarpur	District Minority Welfare Officer, Muzaffarpur	0.00
56	Nalanda	District Minority Welfare Officer, Nalanda	0.00
57	Narkatiaganj	S.D.O.Narkatiaganj	0.00
58	Nawada	DM, Nawada	0.00
59	Nawada	SDO, Nawada	0.00
60	Nawada	SDO, Rajauli	0.00
61	Nawada	District Minority Welfare Officer, Nawada	0.00
62	Nirmali	SDO, Nirmali	0.00
63	Patna	DM Patna	0.66
64	Patna	SDO, Patna	0.00

Annexure- E conclud..*(Refer Para 3(vi) of Notes to Accounts)***Details of in-operative Personal Deposit Accounts
as on 31 March 2018***(₹ in crore)*

Sl. No.	Treasury	Name of Operator / Administrator	Amount
65	Patna City	SDO, Patna City	0.00
66	Rohtas	DM, Rohtas Sasaram	0.00
67	Rohtas	SDO, Bikramganj	0.00
68	Rohtas	SDO, Sasaram	0.00
69	Rohtas	District Minority Welfare Officer, Rohtas	0.00
70	Saharsa	DM, Saharsa	0.00
71	Saharsa	SDO, Saharsa	0.00
72	Saharsa	District Minority Welfare Officer, Saharsa,	0.00
73	Saran	SDO, Marhowrah	0.00
74	Saran	District Minority Welfare Officer, Saran	0.00
75	Sheikhpura	DM, Sheikhpura	0.00
76	Sheikhpura	SDO, Sheikhpura	0.00
77	Sheikhpura	District Minority Welfare Officer, Sheikhpura	0.00
78	Sheohar	SDO, Sheohar	0.00
79	Sheohar	District Minority Welfare Officer, Sheohar	0.00
80	Sherghati	SDO Sherghati	0.00
81	Sitamarhi	DM Sitamarhi	0.00
82	Sitamarhi	SDO, Sitamarhi	0.00
83	Sitamarhi	SDO, Belsand	0.00
84	Sitamarhi	District Minority Welfare Officer, Sitamarhi	0.00
85	Siwan	DM, Siwan	0.00
86	Siwan	SDO, Siwan	0.00
87	Siwan	SDO, Maharajganj	0.00
88	Siwan	District Minority Welfare Officer, Siwan	0.00
89	Supaul	District Minority Welfare Officer, Supaul	0.00
90	Teghra	SDO, Teghra	0.00
91	Vaishali	DM, Vaishali	0.07
92	Vaishali	SDO, Mahnar	0.00
93	Vaishali	SDO, Hajipur	0.00
94	Vaishali	District Minority Welfare Officer, Vaishali	0.00
Total			27.73

(Source: Information provided by the Treasuries)

Annexure- F

(Refer Para 4(vii)(a) of Notes to Accounts)

Information regarding in-operative Reserve Funds

(₹ in lakh)

Sl. No.	Major and Minor heads with nomenclature		No. of Reserve Fund	Balance as on 31 March 2018		Year of last transaction
1	8115	103- Depreciation Reserve Funds-Government Commercial Department and Undertakings	Not available	Cr.	0.14	*
2	8223	101- Famine Relief Fund	Not available	Cr.	33.98	*
		102- Famine Relief Fund Investment Account	Not available	Dr.	9.61	*
3	8229	101- Development Funds for Educational Purposes	Not available	Cr.	0.54	*
4	8235	101-General Reserve Funds for Government Commercial Departments/Undertakings	Not available	Cr.	314.41	2001-02
		102-Zamindari Abolition Fund	Not available	Cr.	206.55	*
		200- Other Funds	Not available	Cr.	2,085.99	2001-02
Grand Total				Cr.	2,632.00	

* Inherited figure from undivided Bihar. Since 15 November 2000 no transaction took place.
(Source: VLC Data)

Annexure- G

(Refer Para 4(viii) of Notes to Accounts)

Suspense and Remittance Balances

(₹ in crore)

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

(Source: VLC Data)

Annexure- H

(Refer Para 4(x) of Notes to Accounts)

Rush of Expenditure

(₹ in crore)

Grant No.	Description	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total	During March 2018	Percentage of expenditure in March 2018 w.r.t. total expenditure of 2017-18
03	Building Construction Department	130.61	297.11	348.63	1,826.11	2,602.46	1,490.67	57.28
04	Cabinet Secretariat Department	31.07	16.17	12.56	209.45	269.25	173.98	64.62
05	Secretariat of The Governor	3.02	0.00	0.00	11.12	14.14	11.12	78.64
07	Vigilance Department	8.02	0.00	0.00	24.56	32.58	24.56	75.38
09	Co-operative Department	26.05	40.06	278.19	598.73	943.03	520.80	55.23
10	Energy Department	1,619.57	738.00	984.00	8,188.73	11,530.30	7,696.73	66.75
11	Backward Class and Most Backward Class Welfare Department	(-)9.60	9.28	15.54	1,209.84	1,225.06	1,153.30	94.14
18	Food and Consumer Protection Department	12.29	17.30	13.35	1,169.55	1,212.49	1,160.02	95.67
24	Information and Public Relation Department	4.99	3.60	3.57	120.08	132.24	113.90	86.13
25	Information Technology Department	0.53	82.27	14.57	103.55	200.92	101.97	50.75
28	High Court of Bihar	35.79	0.00	0.00	114.91	150.70	114.73	76.13
30	Minorities Welfare Department	66.22	8.58	36.77	218.38	329.95	211.85	64.21
31	Parliamentary Affairs Department	0.51	0.00	0.00	1.39	1.90	1.39	73.16
32	Legislature	34.70	0.00	0.00	119.55	154.25	119.55	77.50
34	Bihar Public Service Commission	4.35	0.00	0.00	16.68	21.03	16.68	79.32
42	Rural Development Department	404.62	70.76	50.84	4,688.90	5,215.12	4,637.15	88.92
44	Scheduled Castes & Scheduled Tribes Welfare Department	18.13	37.11	29.61	931.39	1,016.24	891.15	87.69
46	Tourism Department	2.35	0.46	30.49	111.74	145.04	109.51	75.50

(Source: VLC Data)

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