



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts (Volume-I)

2024-25



Government of Bihar

Finance Accounts (Volume-I)

for the year 2024-25

Government of Bihar

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Bihar

Opinion

The Finance Accounts of the Government of Bihar for the year ended 31 March 2025, present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the State's finances and an explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies, while Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year 2024-25 for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly, the financial position and the receipts and disbursements of the Government of Bihar for the year 2024-25.

Observations arising from audit of these accounts as well as 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 period ended 31 March 2025.

Basis for Opinion

The conduct of audits is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of Budget such as Treasuries, Offices and Departments of the Government of Bihar, are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Bihar for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Bihar functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the Treasuries, Offices and Departments 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 and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 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.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to the following:

1. An amount of ₹1,341.37 crore (including previous year's short transfer) being outstanding liabilities of the Government under the National Pension System was yet to be transferred to the National Securities Depository Limited (NSDL) as on 31 March 2025.

(Note 5 (i) to Finance Accounts)

2. During the year 2024-25, Departments of the State Government had drawn ₹1,016.95 crore from Government accounts against 2,038 AC bills wherein ₹679.36 crore (66.80 per cent) were drawn in March 2025, primarily to exhaust the budget provisions.

DC Bills in respect of 19,487 AC bills for ₹10,361.74 crore (including ₹5,513.69 crore for Capital Expenditure) were due for adjustment as on 31 March 2025. Advances drawn and not adjusted for, increased the possibility of wastage/misappropriation.

(Note 3 (vi) to Finance Accounts)

3. 62,632 number of Utilisation Certificates for ₹ 92,132.75 crore had become due (drawn up to September 2023) for submission but were not submitted by the concerned bodies and authorities of the State against the grants-in-aid provided by the Government of Bihar.

(Note 3 (vii) to Finance Accounts)

4. As per information available in the Comprehensive Financial Management System (CFMS) an amount of ₹ 2,659.57 crore was lying in Personal Deposit (PD) accounts at the end of March 2025 with 252 administrators.

(Note 3 (v) to Finance Accounts)

5. Over the last several years, Government of Bihar has been transferring amounts from Consolidated Fund to Public Accounts (Deposit accounts specifically, like Major Head-8448) by debiting revenue and capital Major heads of accounts. The amount transferred is taken as expenditure for the year in the accounts when actual expenditure may or may not have occurred during the year. The State has transferred ₹ 21,300 crore to deposit accounts during the year 2024-25.

(Statement 21 of Finance Accounts)

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

Date: 01 January 2026

Place: New Delhi

Guide to the Finance Accounts

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. The Finance Accounts is accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.

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 2024-25 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.

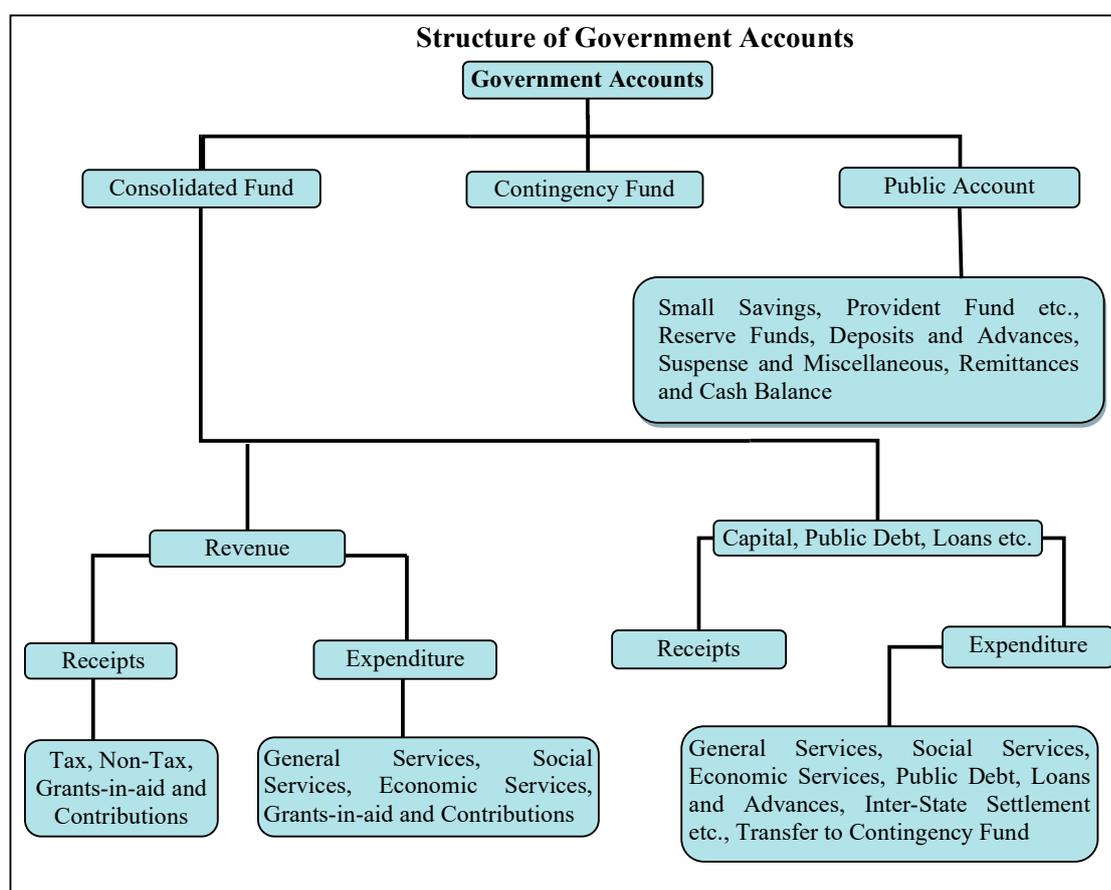
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed

Heads (two digits), and Object Heads (two digits). 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 2025).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4016 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. 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 Report 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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, the Contingency Fund and the 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.

Notes to Finance Accounts and significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, etc., which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, etc. are included as part of the Notes to Finance Accounts in Volume I 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 summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at sub-head level in respect of Grants-in-aid from Central Government.

15. Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summary Statement 4 in Volume I of the Finance Accounts, depicts the revenue expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure: This statement, which corresponds to the summary Statement 5 in Volume I of the Finance Accounts, depicts the capital expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. 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 summary 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 summary 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 detailed Statements 16 and 19. This statement corresponds to summary 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 the Government guarantees. This statement corresponds to summary Statement 9 in Volume-I of the Finance Accounts.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** The statement depicts the details of un-recouped amounts at Minor Head level 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 and Notes to Finance Accounts read with the Appendices present the financial position along with accounts of the receipts and disbursement of the Government for the year.

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)

SUMMARISED STATEMENTS

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement		
Cash			51,238.57	36,982.18
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	233.22	233.22
(iii) Permanent Imprest		21	765.10	765.53
(iv) Cash Balance Investments		21	39,132.93	26,762.09
(v) Deposits with Reserve Bank of India		21	966.80	726.68
(vi) Investments from Earmarked Funds ²		22	10,140.52	8,494.66
Capital Expenditure		16	3,65,866.09	3,27,339.05
(i) Investments in shares of Companies, Corporations etc.		8	45,665.21	41,512.97
(ii) Other Capital Expenditure			3,20,200.88	2,85,826.08
Contingency Fund (un-recouped)			0.00	0.00
Loans and Advances		18	29,587.65	27,249.57
Civil Advances		21	249.96	249.96
Suspense and Miscellaneous Balances³		21	2,064.85	5,611.89
Remittance Balances		21	1,128.43	1,128.33
Cumulative excess of Expenditure over Receipts⁴			0.00	0.00
Total			4,50,135.55	3,98,560.98

¹ The figures of assets and liabilities are cumulative figures.

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

³ In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹2,064.28 crore under MH 8658-Suspense Accounts and ₹0.57 crore under MH 8679-Accounts with Governments 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 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)			3,16,361.90	2,80,083.89
(i) Internal Debt [#]		17	2,65,142.07	2,36,205.16
(ii) Loans and Advances from the Central Government [#]		17	51,219.83	43,878.73
Non-Plan Loans		17	0.58	0.58
Loans for State Plan Schemes		17	191.29	191.29
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	28.66	30.29
Other Loans*		17	50,997.76	43,655.03
Inter-State Settlement		12	74.01	74.01
Contingency Fund (corpus)		21	350.00	350.00
Liabilities on Public Account			69,184.73	61,358.31
(i) Small Savings, Provident Funds etc.		21	8,628.06	9,141.12
(ii) Deposits		21	43,647.03	39,666.57
(iii) Reserve Funds		21	15,637.03	12,343.98
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances		21	1,272.58	206.63
On Account of rounding**			0.03	0.01
Cumulative excess of Receipts over Expenditure⁵		12	64,164.91	56,694.77
Total			4,50,135.55	3,98,560.98

[#] Differs with Statement No. 6 by ₹0.01 crore is due to rounding.

* Proforma adjustment for repayment of ₹7,827.52 crore back to back loan in lieu of GST Compensation made by Government of India from GST Compensation Fund in the Public Account of India.

** Due to adopting rounded figures in crore as appearing in other related Statements of Vol.-I.

⁵ The figure ₹64,164.91 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		
	2024-25	2023-24		2024-25	2023-24
Part- I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts[#] <i>(Ref. Statement 3 & 14)</i>	2,18,657.83	1,93,347.23	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	2,19,015.21	1,90,514.17
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	53,578.14	48,360.69	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	38,475.03	28,385.60
Non-Tax revenue[@] <i>(Ref. Statement 3 & 14)</i>	5,781.37	5,257.05	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	79,951.29	77,600.47
			Subsidies <i>(Ref. Appendix-II)</i>	18,310.29	16,244.61
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,466.91	897.00	General services <i>(Ref. Statement 4 & 15)</i>	54,878.52	46,145.74
Others <i>(Ref. Statement 3)</i>	4,314.46	4,360.05	Pension [§] <i>(Ref. Statement 4-A, 4-B & 15)</i>	26,139.61	24,290.92
			Interest Payment* and Debt Service <i>(Ref. Statement 4-A, 4-B & 15)</i>	21,324.00	19,072.37
			Others <i>(Ref. Statement 4-B)</i>	7,414.91	2,782.45
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	1,29,434.93	1,13,604.49	Social services <i>(Ref. Statement 4- A & 15)</i>	19,065.76	14,347.82
			Economic services <i>(Ref. Statement 4- A & 15)</i>	8,334.32	7,790.06
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	29,863.39	26,125.00	Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs)³ <i>(Ref. Statement 4- A & 15)</i>	0.00	(-)0.13
Revenue Deficit	357.38	0.00	Revenue Surplus	0.00	2,833.06

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹14,367.36 crore, Social Sector-₹81,882.75 crore and Economic Sector-₹40,486.50 crore) 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 are 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.

^{# & @} Differs with Statement No. 3 by ₹0.01 crore is due to rounding.

[§] Depicts Net expenditure. Excludes ₹30.36 crore being Recovery of Overpayments.

*Includes ₹1,645.86 crore being expenditure on Appropriation for reduction or avoidance of debt under MH-2048.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	0.00	0.00	Capital Expenditure^S <i>(Ref. Statement 4-A, 4-B & 16)</i>	38,527.04	36,453.02
			General Services <i>(Ref. Statement 4-A & 16)</i>	5,027.89	5,664.42
			Social Services <i>(Ref. Statement 4-A & 16)</i>	8,684.71	7,000.43
			Economic Services ⁴ <i>(Ref. Statement 4-A & 16)</i>	24,814.44	23,788.17
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	115.30	95.94	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	2,453.38	2,135.86
			General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.00	0.00
			Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	1,600.00	1,603.09
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	847.02	519.34
			Others <i>(Ref. Statement 7)</i>	6.36	13.43
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>	66,049.20	60,217.54	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	21,943.67	22,979.38
Internal Debt ⁵ <i>(Market Loans, NSSF etc.)</i> <i>(Ref. Statement 3,6 & 17)</i>	49,549.32	49,545.76	Internal Debt ⁵ <i>(Market Loans, NSSF etc.)</i> <i>(Ref. Statement 4-A, 6 & 17)</i>	20,612.41	21,438.71
Loans from Government of India <i>(Ref. Statement 3,6 & 17)</i>	16,499.88	10,671.78	Loans from Government of India <i>(Ref. Statement 4-A, 6 & 17)</i>	1,331.26	1,540.67
Inter- State Settlement Account (Net)	0.00	0.00	Inter- State Settlement Account (Net)	0.00	0.00
			Appropriation to Contingency Fund [#]	9,650.00	9,650.00
			Deduct Entry due to written back	(-)9,650.00	(-)9,650.00
Total Receipts Consolidated Fund** <i>(Ref. Statement 3)</i>	2,84,822.33	2,53,660.71	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	2,81,939.30	2,52,082.43
Fiscal Deficit*	41,222.50	35,659.88	Fiscal Surplus	0.00	0.00
Deficit in Consolidated Fund	0.00	0.00	Surplus in Consolidated Fund	2,883.03	1,578.28

⁴Includes ₹0.07 crore as salary and ₹33.11 crore as subsidy expenditure under capital outlay for the year 2024-25.

⁵National Small Savings Fund (NSSF) transactions in respect of repayment of ₹1,888.35 crore for the year 2024-25 are also included.

^SDiffers with Statement No. 5 by ₹0.01 crore is due to rounding.

*Fiscal Deficit= (Revenue Receipt+Capital Receipt+Recovery of Loans and Advances)-(Revenue Expenditure+Capital Expenditure+Loans and Advances disbursed).

[#]As per Bihar Contingency Fund Act, the amount taken back to Consolidated Fund of the State. For details, refer to para 4 of NTFA.

**Differs with Statement No. 3 by ₹0.01 crore is due to rounding.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part - II Contingency Fund					
Contingency Fund^{##} <i>(Ref. Statement 21)</i>	9,650.00	9,650.00	Contingency Fund^{##} <i>(Ref. Statement 21)</i>	9,650.00	9,650.00
Part - III Public Account⁸					
Small Savings <i>(Ref. Statement 21)</i>	2,027.31	2,415.84	Small Savings <i>(Ref. Statement 21)</i>	2,540.37	2,671.60
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	4,380.42	3,863.27	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	2,733.23	2,640.55
Deposits <i>(Ref. Statement 21)</i>	98,408.53	96,228.54	Deposits <i>(Ref. Statement 21)</i>	94,428.07	94,999.93
Advances <i>(Ref. Statement 21)</i>	0.00	0.00	Advances <i>(Ref. Statement 21)</i>	0.00	0.00
Suspense and Miscellaneous⁹ <i>(Ref. Statement 21)</i>	8,39,671.83	6,57,276.18	Suspense and Miscellaneous⁹ <i>(Ref. Statement 21)</i>	8,47,429.23	6,61,126.88
Remittances <i>(Ref. Statement 21)</i>	0.01	0.01	Remittances <i>(Ref. Statement 21)</i>	0.11	2.38
Total Receipts Public Account <i>(Ref. Statement 21)</i>	9,44,488.10	7,59,783.84	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	9,47,131.01	7,61,441.34
Deficit in Public Account	2,642.91	1,657.50	Surplus in Public Account	0.00	0.00
Opening Cash Balance	726.68	805.90	Closing Cash Balance	966.80	726.68
Increase in cash balance	240.12	0.00	Decrease in cash balance	0.00	79.22

⁸For details, please refer to Statement 21 in Volume II.

⁹ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figure may appear substantial on account of these "other accounts". Details may please be seen in Statement 21 of Volume II.

^{##} As per Bihar Contingency Fund Act, the amount taken back to Consolidated Fund of the State. For details, refer to para 4 of NTFA.

Annexure to Statement 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	Closing Balance on 31 March 2025	Opening Balance on 1 April 2024
(a) General Cash Balance		
(1) Deposits with Reserve Bank	966.80	726.68
(2) Investments held in Cash Balance Investment Account	39,132.93	26,762.09
Total - (a)	40,099.73	27,488.77
(b) Other Cash Balances and Investments		
(1) Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	233.22	233.22
(2) Permanent advances for contingent expenditure with Departmental Officers	765.10	765.53
(3) Investments of Earmarked Funds	10,140.52	8,494.66
Total - (b)	11,138.84	9,493.41
Total - (a) and (b)	51,238.57	36,982.18

Explanatory Notes

1. Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposit with the 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 2024-25 advised to the RBI till 11 April 2025.

There was a difference of ₹947.85 crore (Debit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹966.80 crore (Debit)} and that intimated by the Reserve Bank of India {₹18.95 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 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 ₹2,272.00 crore since 1 April 2022. 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 2024-25.

4. The investment of ₹39,132.93 crore, out of Cash Balance is in the securities of the Government of India (₹39,128.28 crore) and securities of other State Government (₹4.65 crore) as on 31 March 2025. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹913.46 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	
		2024-25	2023-24
	I -Tax and Non-Tax Revenue		
A.	Tax Revenue		
A.1	Own Tax Revenue	53,578.14	48,360.70
	Taxes on Sales, Trade etc.	10,554.10	9,370.87
	State Goods and Services Tax (SGST)	29,002.60	27,677.60
	Stamps and Registration Fees	7,975.58	6,347.64
	Taxes on Goods and Passengers	7.89	(-)1.13
	Taxes on Vehicles	3,677.71	3,357.75
	Land Revenue	570.65	580.19
	Other Taxes on Income and Expenditure	218.55	179.96
	State Excise	0.41	1.15
	Taxes and Duties on Electricity	1,570.28	846.45
	Others	0.37	0.22
A.2	Share of net proceeds of Taxes	1,29,434.93	1,13,604.49
	Corporation Tax	36,727.91	34,099.01
	Taxes on Income other than Corporation Tax	46,839.17	39,379.86
	Service Tax	4.13	21.16
	Union Excise Duties	1,267.38	1,506.54
	Customs	6,585.17	3,981.12
	Central Goods and Services Tax (CGST)	37,802.92	34,477.56
	Other Taxes and Duties on Commodities and Services	208.25	139.24
	Total - A	1,83,013.07	1,61,965.19
B.	Non-Tax Revenue		
	Interest Receipts	1,466.91	897.00
	Non-ferrous Mining and Metallurgical Industries	3,536.21	3,114.79
	Contributions and Recoveries towards Pension and Other Retirement Benefits	15.38	8.42
	Public Service Commission	34.51	307.33
	Police	136.18	217.10
	Roads and Bridges	24.02	15.78
	Medical and Public Health	30.23	4.60
	Other Rural Development Programmes	31.18	45.35
	Forestry and Wild Life	72.38	63.77
	Other Administrative Services	151.30	196.03
	Major Irrigation	102.12	71.60
	Education, Sports, Art and Culture	8.11	3.94
	Other General Economic Services	40.06	39.47
	Medium Irrigation	0.04	0.04
	Labour and Employment	9.55	9.50
	Water Supply and Sanitation	12.96	9.37
	Jails	7.73	4.72
	Fisheries	15.39	19.15
	Crop Husbandry	5.52	4.59
	Public Works	36.25	25.74

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		(₹ in crore)		
Description		Actuals		
		2024-25	2023-24	
B.	Co-operation	13.65	8.88	
	Urban Development	1.74	0.00	
	Housing	5.93	5.30	
	Minor Irrigation	8.17	1.06	
	Civil Aviation	0.27	0.33	
	Miscellaneous General Services	8.24	37.06	
	Tourism	0.00	3.25	
	Dividends and Profits	3.34	9.51	
	Animal Husbandry	0.67	0.59	
	Information and Publicity	0.21	0.12	
	Land Reforms	0.00	(-0.01)	
	Social Security and Welfare	0.08	0.19	
	Road Transport	0.21	0.18	
	Stationery and Printing	2.57	1.44	
	Industries	0.19	130.78	
	Village and Small Industries	0.01	0.02	
	Civil Supplies	0.04	0.03	
	Inland Water Transport	0.01	0.01	
Total - B*		5,781.36	5,257.03	
II - GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-aid from Central Government			
	Grants for State/Union Territory Plan Schemes	Other Grants	(-)85.08	(-)167.09
		Grants for Centrally Sponsored Schemes	21,217.54	17,961.52
	Finance Commission Grants	Grants towards contribution to State Disaster Response Fund	1,311.20	1,248.80
		Other Grants	7,049.14	6,413.72
	Other Transfers/ Grants to States/Union Territories with Legislatures	Grants under proviso to Article 275(1) of the Constitution	5.24	8.94
		Grants towards contribution on National Disaster Response Fund	0.00	0.00
		Compensation for loss of revenue arising out of implementation of GST	104.73	398.19
		Grants from Central Road and Infrastructure Fund	255.17	258.43
		Other Grants	5.45	2.49
	Total - C		29,863.39	26,125.00
	Total - Revenue Receipts (A+B+C)^{SS}		2,18,657.82	1,93,347.22

*Differs with Statement No. 2 & 14 by ₹0.01 crore is due to rounding.

^{SS}Differs with Statement No. 2 & 14 by ₹0.01 crore is due to rounding.

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		(₹ in crore)	
Description		Actuals	
		2024-25	2023-24
	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	49,549.32	49,545.76
	Market Loans	47,546.00	47,612.00
	WMA ¹ from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	2,003.32	1,933.76
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	Loans and Advances from Central Government	16,499.88	10,671.78
	Non-Plan Loans	0.00	0.00
	Loans for State Plan Schemes	0.00	0.00
	Loans for Centrally Sponsored Schemes	1.07	0.00
	Other Loans for States/Union Territory with Legislature Schemes	16,498.81	10,671.78
	Total - E	66,049.20	60,217.54
F.	Loans and Advances by State Government (Recoveries)²	115.30	95.94
G.	Inter-State Settlement	0.00	0.00
	Total - Receipts in Consolidated Fund³ (A+B+C+D+E+F+G)	2,84,822.32*	2,53,660.70

¹ WMA: Ways and Means Advances.

² Details are in Statement No. 7 of Volume I and Statement No. 18 of Volume II.

³ Details are in Statement No. 6 and 7 of Volume I & Statement No. 14 and 17 of Volume II.

*Differs with Statement No. 2 by ₹0.01 crore is due to rounding.

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	277.48	0.00	0.00	277.48
President, Vice President/Governor/Administrator of Union Territories	45.05	0.00	0.00	45.05
Council of Ministers	35.17	0.00	0.00	35.17
Administration of Justice	2,092.37	0.00	0.00	2,092.37
Elections	842.13	0.00	0.00	842.13
A.2 Fiscal Services				
Land Revenue	1,345.08	0.00	0.00	1,345.08
Stamps and Registration	119.55	0.00	0.00	119.55
State Excise	358.28	0.00	0.00	358.28
Taxes on Sales, Trade etc.	0.03	0.00	0.00	0.03
Taxes on Vehicles	127.90	0.00	0.00	127.90
Collection Charges under State Goods and Services Tax	179.21	0.00	0.00	179.21
Other Taxes and Duties on Commodities and Services	1.41	0.00	0.00	1.41
Other Fiscal Services	0.65	4.37	0.00	5.02
Appropriation for reduction or avoidance of Debt	1,645.86	0.00	0.00	1,645.86
Interest Payments	19,678.14	0.00	0.00	19,678.14
A.3 Administrative Services				
Public Service Commission	206.34	0.00	0.00	206.34
Secretariat-General Services	516.09	0.00	0.00	516.09
District Administration	636.79	0.00	0.00	636.79
Treasury and Accounts Administration	187.57	0.00	0.00	187.57
Police	11,096.65	727.12	0.00	11,823.77
Jails	498.32	0.00	0.00	498.32
Stationery and Printing	11.73	1.90	0.00	13.63
Public Works	1,242.42	2,934.51	0.00	4,176.93
Other Administrative Services	1,592.29	1,359.99	0.00	2,952.28
A.4 Pensions and Misc. General Services				
Pensions and Other Retirement Benefits [§]	26,139.61	0.00	0.00	26,139.61
Miscellaneous General Services	369.76	0.00	0.00	369.76
Total - General Services*	69,245.88	5,027.89	0.00	74,273.77
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education [#]	53,258.81	2,913.85	1,600.00	57,772.66
Technical Education	669.40	0.00	0.00	669.40
Sports and Youth Services	197.26	0.00	0.00	197.26
Art and Culture	99.49	0.00	0.00	99.49
B.2 Health and Family Welfare				
Medical and Public Health	10,875.72	3,162.95	0.00	14,038.67
Family Welfare	974.17	0.00	0.00	974.17

[§] Depicts Net expenditure. Recovery of overpayments of ₹30.36 crore is excluded.

* Revenue Expenditure on General Service differ with Statement No.15 by ₹0.01 crore due to rounding.

[#] 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	2,092.78	926.14	0.00	3,018.92
Housing	4,316.14	779.65	0.00	5,095.79
Urban Development	8,513.78	0.00	0.00	8,513.78
B.4 Information and Broadcasting				
Information and Publicity	266.07	0.00	0.00	266.07
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,115.46	283.88	0.00	3,399.34
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	902.82	0.00	0.00	902.82
B.7 Social Welfare and Nutrition				
Social Security and Welfare	9,575.85	370.72	0.00	9,946.57
Nutrition	2,906.65	0.00	0.00	2,906.65
Relief on account of Natural Calamities	3,008.79	0.00	0.00	3,008.79
B.8 Others				
Other Social Services	45.33	247.51	0.00	292.84
Secretariat- Social Services	129.99	0.00	0.00	129.99
Total - Social Services**	1,00,948.51	8,684.70	1,600.00	1,11,233.21
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,905.80	150.26	0.00	2,056.06
Soil and Water Conservation	115.93	0.00	0.00	115.93
Animal Husbandry	670.95	197.89	0.00	868.84
Dairy Development	182.61	0.00	0.00	182.61
Fisheries	275.52	0.00	0.00	275.52
Forestry and Wild Life	816.79	35.50	0.00	852.29
Food Storage and Warehousing	822.40	11.11	0.00	833.51
Agricultural Research and Education	336.50	0.00	0.00	336.50
Co-operation	700.22	17.20	0.01	717.43
Other Agricultural Programmes	12.30	0.00	0.00	12.30
C.2 Rural Development				
Special Programmes for Rural Development	3,226.20	0.00	0.00	3,226.20
Rural Employment	2,308.53	0.00	0.00	2,308.53
Land Reforms	5.32	0.00	0.00	5.32
Other Rural Development Programmes	10,631.85	6,979.42	0.00	17,611.27
C.3 Irrigation and Flood Control				
Major Irrigation	714.95	2,594.17	0.00	3,309.12
Medium Irrigation	0.04	0.00	0.00	0.04
Minor Irrigation	293.47	877.52	0.00	1,170.99
Command Area Development	18.23	0.00	0.00	18.23
Flood Control and Drainage	578.40	1,516.90	0.00	2,095.30

**Revenue Expenditure on Social Services differs with Statement No. 15 by ₹0.01 crore is due to rounding.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
C.4 Energy				
Power	16,100.95	2,943.53	64.19	19,108.67
New and Renewable Energy	109.91	1,108.06	0.00	1217.97
C.5 Industry and Minerals				
Village and Small Industries	662.76	14.50	429.67	1,106.93
Industries	1,225.82	0.00	0.00	1,225.82
Non-ferrous Mining and Metallurgical Industries	44.88	0.00	0.00	44.88
Telecommunication and Electronic Industries	0.00	117.27	0.00	117.27
Industries and Minerals	0.00	50.00	28.26	78.26
C.6 Transport				
Civil Aviation	6.50	70.07	0.00	76.57
Roads and Bridges	5,518.86	7,064.05	0.00	12,582.91
Road Transport	114.23	6.28	0.00	120.51
Other Transport Services	0.80	253.72	324.90	579.42
C.7 Science Technology and Environment				
Ecology and Environment	3.95	0.00	0.00	3.95
C.8 General Economic Services				
Secretariat- Economic Services	236.76	0.00	0.00	236.76
Tourism	137.60	684.43	0.00	822.03
Census Surveys and Statistics	80.62	0.00	0.00	80.62
Meteorology	2.77	0.00	0.00	2.77
Civil Supplies	931.47	0.00	0.00	931.47
General Financial and Trading Institutions	0.00	105.00	0.00	105.00
Other General Economic Services	26.93	17.56	0.00	44.49
Total - Economic Services	48,820.82^{##}	24,814.44	847.03[#]	74,482.29
E Public Debt				
Internal Debt of the State Government	0.00	20,612.41	0.00	20,612.41
Loans and Advances from the Central Government	0.00	1,331.26	0.00	1,331.26
Total : E	0.00	21,943.67	0.00	21,943.67
F Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	6.36	6.36
Total : F	0.00	0.00	6.36	6.36
Total - Consolidated Fund Expenditure	2,19,015.21	60,470.70	2,453.39	2,81,939.30

[#]Expenditure of Loans and Advances on Economic Services differs with Statement No. 7 & 18 by ₹0.01 crore is due to rounding.

^{##}Revenue Expenditure on Economic Services differs with Statement No. 15 by ₹(-)0.02 crore is due to rounding.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**B. EXPENDITURE BY NATURE***(₹ in crore)*

Sl. No.	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
1	Grants-in-aid	79,951.29	0.00	79,951.29	77,600.47	0.00	77,600.47
i	Grants-in-aid (General)	34,373.29	0.00	34,373.29	31,827.60	0.00	31,827.60
ii	Grants-in-aid (Salary)	29,614.63	0.00	29,614.63	26,627.08	0.00	26,627.08
iii	Grants-in-aid (Creation of Assets)	15,963.37	0.00	15,963.37	19,145.79	0.00	19,145.79
2	Construction (Major Works) [§]	442.09	34,465.67	34,907.76	0.21	33,972.01	33,972.22
3	Salaries	38,475.03	0.07 [§]	38,475.10	28,385.60	0.71	28,386.31
4	Pension**	26,169.97	0.00	26,169.97	24,320.58	0.00	24,320.58
5	Interest	19,678.14	0.00	19,678.14	17,605.80	0.00	17,605.80
6	Investments [#]	0.00	4,721.39	4,721.39	0.00	2,674.28	2,674.28
7	Subsidies ^{##}	18,310.29	33.11	18,343.40	16,244.61	0.00	16,244.61
8	Repayment of Loans	0.00	21,943.67	21,943.67	0.00	22,979.38	22,979.38
9	Minor Works	8,240.26	7.37 [§]	8,247.63	9,885.93	21.74	9,907.67
10	Scholarship/Stipend	6,051.77	0.00	6,051.77	4,537.31	0.00	4,537.31
11	Supplies and Materials	4,876.65	0.00	4,876.65	4,245.03	0.00	4,245.03
12	Professional and Special Services	5,626.38	0.00	5,626.38	4,335.00	0.05	4,335.05
13	Office Expenses	4,240.43	0.00	4,240.43	2,620.81	0.01	2,620.82
14	Wages	1,942.86	0.00	1,942.86	1,678.65	0.00	1,678.65
15	Machinery and Tools	701.64	905.32	1,606.96	493.06	920.70	1,413.76
16	Loans and Advances	0.00	2,453.38	2,453.38	0.00	2,135.86	2,135.86
17	Travel Expenses	342.36	0.00	342.36	296.84	0.00	296.84
18	Publication and Printing	485.28	0.00	485.28	393.36	0.00	393.36
19	Other Administrative Expenses	621.54	0.00	621.54	527.62	0.00	527.62
20	Uniform/Clothes	173.93	0.00	173.93	169.49	0.01	169.50
21	Rent, Rates and Taxes	262.52	0.00	262.52	204.79	0.00	204.79
22	Motor Vehicles	150.82	0.00	150.82	259.53	6.25	265.78
23	Medical Reimbursement	53.89	0.00	53.89	53.79	0.01	53.80
24	Arms and Ammunition	76.28	0.00	76.28	359.89	0.00	359.89
25	Rewards	11.53	0.00	11.53	9.38	0.00	9.38
26	Secret Service Expenditure	12.52	0.00	12.52	11.54	0.00	11.54
27	Petroleum, Oil and Lubricant (P.O.L.)	0.28	0.00	0.28	0.47	0.00	0.47
28	Other Charges	258.29	1.86 [§]	260.15	1,735.29	0.18	1,735.47
29	Inter Account Transfers	2,482.63	0.00	2,482.63	1,136.58	(-)258.50	878.08
30	Ex-gratia Grants	295.54	0.00	295.54	348.93	0.00	348.93
31	Relief	1,024.35	0.00	1,024.35	234.21	0.00	234.21
32	Contribution	1,645.86	0.00	1,645.86	9.28	84.87	94.15
33	Discretionary Grants	3.52	0.00	3.52	1.94	0.00	1.94
34	Others	38.28	0.44	38.72	110.06	0.38	110.44
Total (Gross)		2,22,646.22	64,532.28	2,87,178.50	1,97,816.05	62,537.94	2,60,353.99
	Deduct- Recoveries	2,543.64	1,353.02	3,896.66	7,301.88	969.68	8,271.56
	Deduct-Amount met from Reserve Fund/Deposit & SCAF	1,087.37	255.17	1,342.54	0.00	0.00	0.00
Total Recoveries		3,631.01	1,608.19	5,239.20	7,301.88	969.68	8,271.56
Total (Net)		2,19,015.21	62,924.09	2,81,939.30	1,90,514.17	61,568.26	2,52,082.43

[§]Expenditure due to clearance of OB Suspense.

**Depicts gross expenditure. Includes ₹30.36 crore being Recoveries of Overpayments.

[#]Depicts gross expenditure. Includes ₹569.14 crore being Receipts and recoveries on Capital Account.^{##}An amount of ₹33.11 due to misclassification between Revenue and Capital expenditure.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	(₹ in crore)					Increase (+)/ Decrease (-) in percentage
		3	4	5	6	7	
1	2						
A. Capital Account of General Services							
4047	Capital Outlay on Other Fiscal Services	23.95	361.06	4.37	365.43	(-81.75)	
4055	Capital Outlay on Police	923.76	5,697.40	727.12	6,424.52	(-21.29)	
4058	Capital Outlay on Stationery and Printing	3.51	6.47	1.90	8.37	(-45.87)	
4059	Capital Outlay on Public Works	3,270.68	15,933.54	2,934.51	18,868.05	(-10.28)	
4070	Capital Outlay on Other Administrative Services	1,442.51	12,069.88	1,359.99	13,429.87	(-5.72)	
	Total : A. Capital Account of General Services⁵	5,664.41	34,068.35	5,027.89	39,096.24	(-11.24)	
B. Capital Account of Social Services							
(a) Capital Account of Education, Sports, Arts and Culture							
4202	Capital Outlay on Education, Sports, Arts and Culture	2,987.77	13,803.74	2,913.85	16,717.59	(-2.47)	
	Total - (a)	2,987.77	13,803.74	2,913.85	16,717.59	(-2.47)	
(b) Capital Account of Health and Family Welfare							
4210	Capital Outlay on Medical & Public Health	2,175.00	13,415.64	3,162.95	16,578.59	45.42	
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0	
	Total - (b)	2,175.00	13,451.12	3,162.95	16,614.07	45.42	
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development							
4215	Capital Outlay on Water Supply and Sanitation	1,002.63	20,912.58	926.14	21,838.72	(-7.63)	
4216	Capital Outlay on Housing	677.30	2,547.16	779.65	3,326.81	15.11	
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0	
	Total - (c)	1,679.93	23,610.01	1,705.79	25,315.80	1.54	
(d) Capital Account of Information and Broadcasting							
4220	Capital Outlay on Information and Publicity	0.00	8.80	0.00	8.80	0	
	Total - (d)	0.00	8.80	0.00	8.80	0	

⁵Differs with Statement No. 16 by ₹0.02 crore is due to rounding.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	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, Other Backward Classes and Minorities	49.26	752.25	283.88	1,036.13	476.29
	Total - (e)	49.26	752.25	283.88	1,036.13	476.29
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	3.00	1,633.37	370.72	2,004.09	12257.33
	Total - (g)	3.00	1,633.37	370.72	2,004.09	12257.33
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	105.47	1,214.21	247.51	1,461.72	134.67
	Total - (h)	105.47	1,214.21	247.51	1,461.72	134.67
	Total : B. Capital Account of Social Services	7,000.43	54,473.50	8,684.70 *	63,158.20	24.06
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	(-32.69)	902.34	150.26	1,052.60	559.65
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0
4403	Capital Outlay on Animal Husbandry	84.91	95.79	197.89	293.68	133.06
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	63.02	543.52	35.50	579.02	(-43.67)
4408	Capital Outlay on Food Storage and Warehousing	22.52	1,256.12	11.11	1,267.23	(-50.67)
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	3.36	746.87	17.20	764.07	411.90
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
	Total - (a)	141.12	3,602.05	411.96	4,014.01	191.92

* Differs with Statement No. 2 and 16 by ₹0.01 crore is due to rounding.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)						
Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	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	7,083.98	64,654.58	6,979.42	71,634.00	(-).48
	Total - (b)	7,083.98	64,654.58	6,979.42	71,634.00	(-).48
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	2,852.38	16,924.87	2,594.17	19,519.04	(-).9.05
4701	Capital Outlay on Medium Irrigation	0.00	7,327.91	0.00	7,327.91	0
4702	Capital Outlay on Minor Irrigation	821.01	4,319.60	877.52	5,197.12	6.88
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	2,202.41	16,220.74	1,516.90	17,737.64	(-).31.13
	Total - (d)	5,875.80	44,793.70	4,988.59	49,782.29	(-).15.10
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	1,782.31	40,517.08	2,943.53	43,460.61	65.15
4810	Capital Outlay on New and Renewable Energy	136.00	137.50	1,108.06	1,245.56	714.75
	Total - (e)	1,918.31	40,654.58	4,051.59	44,706.17	111.21
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	419.90	2,005.90	14.50	2,020.40	(-).96.55
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	43.72	0.00	43.72	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	202.31	1,046.40	117.27	1,163.67	(-).42.03
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	100.00	2,063.35	50.00	2,113.35	(-).50.00
	Total - (f)	722.21	5,225.71	181.77	5,407.48	(-).74.83

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)						
Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	65.05	834.23	70.07	904.30	7.72
5054	Capital Outlay on Roads and Bridges	6,931.88	73,371.49	7,064.05	80,435.54	1.91
5055	Capital Outlay on Road Transport	12.44	146.74	6.28	153.02	(-49.52)
5075	Other Transport Services	590.00	2,821.45	253.72	3,075.17	(-57.00)
	Total - (g)	7,599.37	77,173.91	7,394.12	84,568.03	(-2.70)
(i) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	273.05	1,307.75	684.43	1,992.18	150.66
5465	Investments in General Financial and Trading Institutions	65.00	741.83	105.00	846.83	61.54
5475	Capital Outlay on Other General Economic Services	109.32	643.07	17.56	660.63	(-83.94)
	Total - (i)	447.37	2,692.65	806.99	3,499.64	80.39
	Total : C. Capital Account of Economic Services	23,788.16	2,38,797.18	24,814.44	2,63,611.62	4.31
	Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)	36,453.00	3,27,339.03	38,527.03 *	3,65,866.06 *	5.69

* Difference between Summary Statement no. 5 and Detailed Statement no. 16 by ₹0.01 crore in expenditure during the year and ₹0.02 crore progressive expenditure upto 2024-25 are 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 ₹3,65,866.06 crore upto the end of 2024-25 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 2025).
 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. Bihar State Food and Civil Supplies Corporation Limited was established with effect from 2 April 1973 and the grain supply scheme was transferred to the Corporation. The value of the assets and liabilities transferred to it remains to be finalised.
 6. Investment of Government - During 2024-25, the Government invested ₹4,152.25 crore. The investment was ₹3,991.60 crore in Government Companies including Statutory Corporations, ₹143.62 crore in Joint Stock Companies & Partnerships and ₹17.03 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2022-23, 2023-24 and 2024-25 was ₹39,024.62 crore, ₹41,512.97 and ₹45,665.22 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 2025).

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

Financial Year	Dividend/Interest Received (₹ in crore)
2022-2023	1.49
2023-2024	9.51
2024-2025	3.34

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings		(₹ in crore)						
		Balance as on 1 April 2024	Receipts during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/Decrease (-)		As a percentage of Total Liabilities
						Amount	Per cent	
A. Public Debt								
6003	Internal Debt of the State Government	2,36,205.15	49,549.32	20,612.41	2,65,142.06*	28,936.91	12.25	70.87
	Market Loans	2,14,418.05	47,546.00	16,423.00	2,45,541.05	31,123.00	14.52	65.63
	WMA from the RBI	0.00	0.00	0.00	0.00	0.00	0.00	0
	Bonds	1,728.88	0.00	233.18	1,495.70	(-233.18)	(-13.49)	0.40
	Loans from Financial Institutions	9,861.87	2,003.32	2,067.88	9,797.31	(-64.56)	(-0.65)	2.62
	Special Securities issued to National Small Savings Fund of the Central Government	10,188.90	0.00	1,888.35	8,300.55	(-1,888.35)	(-18.53)	2.22
	Other Loans	7.45	0.00	0.00	7.45	0.00	0.00	0
6004	Loans and Advances from the Central Government	36,051.22	16,499.88	1,331.26	51,219.84	15,168.62	42.08	13.69
	Non-Plan Loans	0.58	0.00	0.00	0.58	0.00	0.00	0
	Loans for State Plan Schemes	191.29	0.00	0.00	191.29	0.00	0.00	0.05
	Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00	0
	Loans for Centrally Sponsored Plan Schemes	0.53	0.00	0.00	0.53	0.00	0.00	0
	WMA	42.96	0.00	0.00	42.96	0.00	0.00	0.01
	Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00	0
	Loans for Centrally Sponsored Schemes	30.30	1.07	2.71	28.66	(-1.64)	(-5.41)	0.01
	Other Loans for States/Union Territory with Legislature Schemes	35,780.64 [#]	16,498.81	1,328.55	50,950.90	15,170.26	42.40	88.19
	Total : A. Public Debt	2,72,256.37	66,049.20	21,943.67	3,16,361.90	44,105.53	16.20	84.56
B. Other Liabilities								
Public Account								
	Small savings, Provident Funds etc.	9,141.12	2,027.31	2,540.37	8,628.06	(-513.06)	(-5.61)	2.31
	Reserve funds bearing interest	3,849.32	2,734.56	1,087.37	5,496.51	1,647.19	42.79	1.47
	Reserve funds not bearing interest	0.00	1,645.86	1,645.86	0.00	0.00	0.00	0
	Deposits bearing interest	9.72	5,630.67	4,340.10	1,300.29	1,290.57	13277.47	0
	Deposits not bearing interest	39,656.85	92,777.86	90,087.97	42,346.74	2,689.89	6.78	11.32
	Total : B. Other Liabilities	52,657.01	1,04,816.26	99,701.67	57,771.60	5,114.59	9.71	15.44
	Total : Public Debt and Other Liabilities (A+B)	3,24,913.38	1,70,865.46	1,21,645.34	3,74,133.50	49,220.12	15.15	100.00

¹ Detailed Account is in Statement 17 in Volume II.

[#] Proforma adjustment for repayment of ₹ 7,827.52 crore back to loan in lieu of GST Compensation made by Government of India from GST Compensation Fund in the Public Account of India.

* Differs with Statement No. 1 and 17 by ₹0.01 crore is due to rounding.

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 ₹10,140.52 crore has been provided by the State Government upto the year 2024-25.
2. **Loans from Small Savings Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Funds' 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 2024-25, only Repayment of ₹1,888.35 crore was made during the year. The balance outstanding at the end of the year was ₹8,300.55 crore which was 2.62 per cent of the total Public Debt of the State Government as on 31 March 2025.
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. **Debt Service**
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 2023-24 and 2024-25 are as shown below:-

	2024-25	2023-24	Net increase (+)/decrease (-) during the year (₹ in crore)
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	3,24,989.96	2,89,225.01	35,764.95
(b) Other obligations	49,143.54	43,515.89	5,627.65
Total (i)	3,74,133.50	3,32,740.90	41,392.60
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	19,662.19	17,594.05	2,068.14
(b) On other obligations	15.95	11.75	4.20
Total (ii)	19,678.14	17,605.80	2,072.34
(iii) Deduct			
(a) Interest received on loans and advances given by Government	3.27	9.38	(-)6.11
(b) Interest realised on investment of cash balances	913.46	264.34	649.12
(c) Interest received from deposit funds	0.00	0.00	0.00
Total (iii)	916.73	273.72	643.01
(iv) Net interest charged*	18,761.41	17,332.08	1,429.33
(v) Percentage of gross interest {(item (ii)} to total revenue receipts	9.00	9.11	(-)0.11
(vi) Percentage of net interest {(item (iv)} to total revenue receipts	8.58	8.96	(-)0.38

*In addition, there were certain other receipts and adjustments totalling ₹550.18 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹18,211.23 crore which worked out to 8.33 per cent of the total revenue receipts.

The Government also received ₹3.34 crore during the year as dividend on investments in various Undertakings.

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

Section 2: Summary of Loans and Advances - Sector wise

Sector	Balance on 1 April 2024	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	5,785.20	1,600.00	75.45	0.00	7,309.75	1,524.55	118.69
Economic Services	21,358.88	847.02	16.59	0.00	22,189.31	830.43	17,445.34
Government Servant	104.64	6.36	23.26	0.00	87.74	(-)16.90	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Total	27,249.57	2,453.38	115.30	0.00	29,587.65	2,338.08	17,564.03

Section 3: Summary of Loans in arrears- from Loanee entity and Loanee Group-wise

Loanee - Entity	Amount of arrears as on 31 March 2025**		Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2025	
	Principal	Interest			
	Total				
Municipalities/ Municipal Councils/ Municipal Corporations	19.54	69.37	88.91	2001-02	386.85
Housing Boards	4.75	6.40	11.15	2001-02	127.47
Government Companies	7,236.60	9,899.76	17,136.36	2001-02	12,719.13
Co-operative Societies/Co-operative Corporations/Banks	295.89	1,144.01	1,439.90	2001-02	782.04
Panchayati Raj Institutions	17.47	42.92	60.39	2001-02	63.60
Statutory Corporations	3,814.52	5,059.10	8,873.62	2001-02	13,541.48
Others	267.10	1,342.47	1,609.57	2001-02	1,873.71
Total	11,655.87	17,564.03	29,219.90		29,494.28

**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.

Note: Reconciliation with State Government is still awaited.

STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2023-24 and 2024-25

SL No.	Name of the concern	2024-25			2023-24		
		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	46	42,263.19	1.05	46	38,271.59	2.11
4	Other Joint Stock Companies and Partnerships	12	2,606.38	0.00	12	2,462.76	0.00
5	Co-operative Institutions and Local Bodies	17	659.83	2.29	17	642.80	7.40
	Total	79	45,665.22*	3.34	79	41,512.97	9.51

(₹ in crore)

* Differs with Statement No. 1 & 19 by ₹0.01 crore is due to rounding.

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 2025 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 2024-25		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2024-25		Guarantees Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
	1	2		3		4	5	6	7	8		9	10	11
1	Power (*)	21,651.26	1,258.13	16,906.60	1,258.13	1,325.47	2,741.35	*	*	15,490.72	115.51	*	*	*
2	Co-operative (*)	8,718.40	*	389.47	3.88	1,610.00	339.91	*	*	1,659.56	1.05	*	*	*
3	Any other (*)	20,055.00	*	9,419.19	63.68	28,100.68	30,443.18	*	*	7,076.69	27.30	13.25	7.75	*
	Total	50,424.66	1,258.13	26,715.26	1,325.69	31,036.15	33,524.44	0.00	0.00	24,226.97	143.86	13.25	7.75	*

Note: As per Statement 14 under Major head 0075-00-108, the total guarantee fees has been received ₹7.75 crore.

* 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
		2024-25	2024-25	2023-24	2024-25	2024-25	2023-24	2023-24
	(1)	(2)		(3)			(4)	
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total	
1.	Panchayati Raj Institutions	2,802.83	12,670.43	15,473.26	391.55	3,062.04	3,453.59	16,754.97
	(i) Zila Parishads	0.10	2,516.49	2,516.59	0.00	381.17	381.17	3,323.34
	(ii) Panchayat Samities	168.37	3,964.60	4,132.97	0.03	381.26	381.29	4,102.32
	(iii) Gram Panchayats	2,634.36	6,189.34	8,823.70	391.52	2,299.61	2,691.13	9,329.31
2.	Urban Local Bodies	1,068.62	6,966.86	8,035.48	965.20	3,121.68	4,086.88	6,952.16
	(i) Municipal Corporations	533.80	3,665.45	4,199.25	505.55	1,692.30	2,197.85	3,501.23
	(ii) Municipalities/Municipal Councils	480.68	2,112.81	2,593.49	429.51	902.99	1,332.50	2,268.04
	(iii) Nagar Panchayat	54.14	1,188.60	1,242.74	30.14	526.39	556.53	1,182.89
3.	Public Sector Undertakings	141.57	771.99	913.56	116.13	0.00	116.13	928.33
	(i) Government Companies	29.99	771.67	801.66	15.00	0.00	15.00	833.09
	(ii) Statutory Corporations	111.58	0.32	111.90	101.13	0.00	101.13	95.24
4.	Autonomous Bodies	2,661.91	6,629.19	9,291.10	2,028.50	1.25	2,029.75	7,445.36
	(i) Universities	383.12	4,616.84	4,999.96	196.34	0.00	196.34	4,120.34
	(ii) Development Authorities	317.63	97.58	415.21	170.64	0.00	170.64	304.86
	(iii) Co-operative Institutions	210.49	0.00	210.49	176.00	0.00	176.00	283.08
	(iv) Academic Institutions	868.70	1,839.34	2,708.04	632.61	1.25	633.86	1,581.57
	(v) Societies	16.56	38.42	54.98	14.21	0.00	14.21	31.58
	(vi) Other Institutions	865.41	37.01	902.42	838.70	0.00	838.70	1,123.93
5.	Non-Government Organisations	45,266.28	971.61	46,237.89	6,277.03	0.00	6,277.03	45,519.65
	(i) Individuals	45,266.28	971.61	46,237.89	6,277.03	0.00	6,277.03	45,519.65
	Grand Total	51,941.21	28,010.08	79,951.29	9,778.41	6,184.97	15,963.38	77,600.47

Note: Categorywise expenditure has been changed due to increase in sub-category.

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
		2024-25	2023-24
1.	Panchayati Raj Institutions		
	(i) Zila Parishads		
	(ii) Panchayat Samities		
	(iii) Gram Panchayats		
2.	Urban Local Bodies		
	(i) Municipal Corporations		
	(ii) Municipalities/ Municipal Councils		
	(iii) Nagar Panchayat		
3.	Public Sector Undertakings		
	(i) Government Companies		
	(ii) Statutory Corporations		
4.	Autonomous Bodies		
	(i) Universities		
	(ii) Development Authorities		
	(iii) Co-operative Institutions		
	(iv) Academic Institutions		
	(v) Societies		
	(vi) Others		
5.	Non-Government Organisations		
	(i) Others		
	Total		

The information has not been made available by the State Government.

STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2024-2025			2023-2024		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	21,845.28	1,97,169.93	2,19,015.21	19,537.56	1,70,976.61	1,90,514.17
Expenditure Heads (Capital Account)	0.00	38,527.04	38,527.04	0.00	36,453.02	36,453.02
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	21,943.67	2,453.38	24,397.05	22,979.38	2,135.86	25,115.24
Total :	43,788.95	2,38,150.35	2,81,939.30	42,516.94	2,09,565.49	2,52,082.43
(a) The figures have been arrived as follows:						
E. Public Debt						
Internal Debt of the State Government	20,612.41	0.00	20,612.41	21,438.71	0.00	21,438.71
Loans and Advances from the Central Government	1,331.26	0.00	1,331.26	1,540.67	0.00	1,540.67
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	1,600.00	1,600.00	0.00	1,603.09	1,603.09
Loans for Economic Services	0.00	847.02	847.02	0.00	519.34	519.34
Loans to Government Servants etc.	0.00	6.36	6.36	0.00	13.43	13.43
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):	21,943.67	2,453.38	24,397.05	22,979.38	2,135.86	25,115.24
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2023-24 and 2024-25 was as under:-						
Year	Charged			Percentage of total expenditure		
	Voted					
2023-24	16.87			83.13		
2024-25	15.52			84.48		

*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**

	On 1 April 2024	During the year 2024-25	On 31 March 2025
Capital and Other Expenditure			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	34,666.50	5,083.30	39,749.80
Education, Sports, Art and Culture	14,220.16	3,621.01	17,841.17
Health and Family Welfare	13,723.99	3,163.46	16,887.45
Water Supply, Sanitation, Housing and Urban Development	24,551.98	1,706.56	26,258.54
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	807.10	283.88	1,090.98
Social Welfare and Nutrition	1,978.13	376.98	2,355.11
Other Social Services	1,359.93	247.51	1,607.44
Agriculture and Allied Activities	3,788.51	422.18	4,210.69
Rural Development	68,040.65	6,981.87	75,022.52
Irrigation and Flood Control	46,546.98	4,996.16	51,543.14
Energy	40,825.51	4,613.74	45,439.25
Industry and Minerals	5,255.53	181.77	5,437.30
Transport	78,780.64	7,394.64	86,175.28
General Economic Services	2,889.57	807.00	3,696.57
Gross Capital Expenditure	3,37,444.16	39,880.06	3,77,324.22
Deduct - Recoveries of Overpayments	(-)10,104.01	(-)1,353.02	(-)11,457.03
Contributions from Development Funds, Reserve Funds etc.	(-)1.10	0.00	(-)1.10
Net Capital Expenditure[#]	3,27,339.05	38,527.04	3,65,866.09
Loans and Advances			
Loans and Advances for various Services			
Education, Sports, Art and Culture	5,304.14	1,524.55	6,828.69
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

[#] Differs with Statement No. 5 by ₹0.02 crore is due to rounding.

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

	On 1 April 2024	During the year 2024-25	On 31 March 2025
		(₹ in Crore)	
Agriculture and Allied Activities	2,561.55	(-)16.57	2,544.98
General Economic Services	177.86	0.00	177.86
Rural Development	65.83	0.00	65.83
Irrigation and Flood Control	55.61	0.00	55.61
Energy	16,118.02	64.19	16,182.21
Industry and Minerals	2,363.70	457.91	2,821.61
Transport	16.31	324.90	341.21
Loans to Government Servants	104.63	(-)16.90	87.73
Loans for Miscellaneous Purposes	0.85	0.00	0.85
Total - Loans and Advances	27,249.56	2,338.08	29,587.64
Inter- State Settlement	(-)74.01	0.00	(-)74.01
Total - Capital and Other Expenditure	3,54,514.60	40,865.12	3,95,379.72
Deduct			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Net- Capital and Other Expenditure	3,54,514.60	40,865.12	3,95,379.72 (X)
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	2,36,205.15	28,936.91	2,65,142.06
Loans and Advances from the Central Government	36,051.22 #	15,168.62	51,219.84
Small Savings, Provident Fund etc.	9,141.13	(-)513.06	8,628.07
Total - Debt	2,81,397.50	43,592.47	3,24,989.97
Other Obligations			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	3,849.32	1,647.20	5,496.52

#Proforma adjustment for repayment of ₹ 7,827.52 crore back to bank loan in lieu of GST Compensation made by Government of India from GST Compensation Fund in the Public Account of India.

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

	(₹ in Crore)		
	On 1 April 2024	During the year 2024-25	On 31 March 2025
Deposits and Advances	39,416.61	3,980.46	43,397.07
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)6,404.02	4,613.43	(-)1,790.59
Remittances	(-)1,128.33	(-)0.10	(-)1,128.43
Total - Other Obligations	36,083.58	10,240.99	46,324.57
Total - Debt and Other Obligations	3,17,481.08	53,833.46	3,71,314.54
<i>Deduct</i> - Cash Balance	726.68	240.12	966.80
<i>Deduct</i> - Investments	26,762.09	12,370.84	39,132.93
Add- Amount closed to Government Account during 2024-25	0.00	0.00	0.00
Net Provision of funds	2,89,992.31	41,222.50	3,31,214.81

Deduct- Revenue Surplus (+)/Deficit (-) for 2024-25

Add- Adjustment on Account of retirement/ Disinvestment

Net Provision of Funds

Progressive Net Capital and Other Expenditure

Progressive Principal Source of Funds

	(-)357.38
	0.00
	41,222.50
	3,95,379.72
	3,31,214.81
Difference	64,164.91

(a) The difference of ₹64,164.91 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2025 is explained below:

- Cumulative Revenue Surplus as on 31 March 2024
- Revenue surplus during the year 2024-25
- Net effect of balances transferred to the West Bengal under the 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)
- Cash balance transferred to the State of Jharkhand (Accounts for 15 November 2000 to 31 March 2001)
- Internal debt apportioned to the State of Jharkhand
- Loans and Advances from Central Government apportioned to the State of Jharkhand
- Adjustment due to proforma correction of Back to Back Loan

	50,889.90
	(-)357.38
	(-)185.80
	28.73
	2,211.70
	3,750.24
	7,827.52
Total	64,164.91

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 2025

(₹ in Crore)

Debit balance	Sector of the General Account	Name of Account	Credit balance
3,01,701.17 *	A to D and Part of L (MH 8680 only)	Consolidated Fund	
	E	Government Account	
29,587.65	F	Public Debt	3,16,361.90
		Loans and Advances	
		Inter-State Settlement	74.01
		Contingency Fund	
		Contingency Fund	350.00
		Public Account	
	I	Small Savings, Provident Funds etc.	8,628.06
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	5,496.51
		(ii) Reserve Funds not Bearing Interest	10,140.52
		Gross Balance	15,637.03
10,140.52		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	1,300.29
		(ii) Deposits not Bearing Interest	42,346.74
249.96		(iii) Advances	
	L	Suspense and Miscellaneous	
39,132.93		Investments	
3,063.16		Other Items (Net)	1,272.58
1,128.42	M	Remittances	
966.80	N	Cash Balance^(a)	
3,85,970.61		TOTAL	3,85,970.61

*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 Note (1) under Annexure to Statement 2 may 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)
2,70,644.27	A. Amount at the Debit of Government Account on 1 April 2024	
	B. Receipt Heads (Revenue Account)	2,18,657.83
	C. Receipt Heads (Capital Account)	
2,19,015.21	D. Expenditure Heads (Revenue Account)	
38,527.04	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	Adjustment due to proforma correction of Back to Back Loan	7,827.52
	G. Amount at the debit of Government Account on 31 March 2025	3,01,701.17
5,28,186.52	TOTAL	5,28,186.52

- (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.

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

Prior Period Adjustment in compliance with IGAS-4

(Annexure to be attached with Statement 13-Summary of Balances)

Sl. No.	Type of Correction	Head of Accounts (Major, Minor head wise details of both the affected head of accounts involved are to be shown)	Carry forward 'Opening Balance as on 01.04.2024	Year of Prior Period Adjustment	Amount of correction	Reasons of correction	Opening Balance as on 01.04.2024 after correction	Remarks, if any
1	Proforma Correcton (Para 5.15.2(ii) of Civil Accounts Manual (GoI))	6004-09-106-0001	10,720.63 (Credit)	2023-24 & 2024-25	7,827.52 (₹2,938,49 of 2023-24 and ₹4,889.03 of 2024-25)	Repayment of back-to-back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India.	2,893.11	Since, B2B loan was not repayable by the State Government to the Central Government, its impact has been reflected in the statements of the Government Account as on 31 March 2025.

NOTES TO FINANCE ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Bihar. The accounts of receipts and disbursement of the Government of Bihar have been compiled based on the initial accounts rendered by 43 Treasuries along with Advices of Reserve Bank of India. Transactions of 620 Divisions of various Public Works Departments *viz.* Building Works (63), Roads Construction (79), Water Resources (245), Public Health Engineering (58), Planning and Development (Panchayati Raj) (57), Rural Works (118) and 49 Forest Divisions are included in treasury accounts. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2024 to 31 March 2025.

(iii) Reporting Currency:

The accounts of the Government of Bihar are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants/appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants/appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts (Ministry of Finance, GoI) in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the office of the Pr. Accountant General (Accounts and Entitlements), Bihar.

NOTES TO FINANCE ACCOUNTS- Contd...

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations. The Appropriation Accounts are presented on gross basis and a Reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorized. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units, e.g., treasuries, divisions, etc., for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'Nil' bills for transfer of moneys between the Consolidated Fund and Public Account, etc.

Book adjustments are also carried out at the office of the Pr. Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account (e.g., State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, etc.), crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, etc.

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, is broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, etc.), as well as Liabilities, such as, debt, etc., are measured at historical cost. Physical Assets are not depreciated and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

NOTES TO FINANCE ACCOUNTS- Contd...

Grants-in-aid: In compliance with IGAS 2- Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Information in respect of Grants-in-aid given in kind has not been made available by the State Government.

Loans and Advances: In compliance with IGAS 3-Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts.

Prior Period Adjustments: In compliance with IGAS 4-Prior Period Adjustments, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

During the reporting period, Government of Bihar has carried out ₹7,827.52 crore as a prior period adjustment for back to back loan in lieu of GST compensation.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension Scheme, *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.

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st March of a year as recorded in the accounts of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving the Consolidated Fund, Contingency Fund and Public Account of the

NOTES TO FINANCE ACCOUNTS- Contd...

State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1-Guarantees given by the Governments: Sector and class-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, Labour Cess collected and kept in Government Account and transferred to the Building and Other Construction Workers' Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Area Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to National Securities Depository Limited (NSDL)/Trustee Bank.

2. Compliance with the Accounting Framework:

(i) Preparation of Appropriation and Detailed Demand of Grants (DDGs) on net basis:

As per Para 1 (v) of Notes to Finance Accounts, Budget is to be presented on gross basis without the recoveries and receipts, which are otherwise permitted to be set off in reduction of expenditure. However, the authorization for withdrawing money through the Appropriation Act 2024-25, Demands for Grants and Grant wise Expenditure (Detail) in respect of Demand No. 41-Road Construction Department was on Net Basis. Further, the Grant wise Expenditure (Detail) in respect of Demand No. 39-Disaster Management Department was also on Net Basis.

(ii) Freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the office of the Pr. Accountant General (A&E), should not be opened for any changes, as this would misrepresent the monthly accounts. Non-freezing of accounts by treasuries after closing the

NOTES TO FINANCE ACCOUNTS- Contd...

monthly accounts may leave scope for data modification after submission of monthly accounts to the Pr. AG office and may lead to mismatch of figures/data between the Pr. AG office and State Government. There is provision for freezing of accounts in the Comprehensive Financial Management System (CFMS) after closure of monthly accounts and sending them to the office of Pr. Accountant General (A&E).

(iii) Operation of unauthorized heads:

No unauthorized head has been operated by the State Government during the year.

(iv) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Bihar did not open any new Sub Heads/Detailed Heads in the budget, without seeking the advice or informing to the office of the Pr. Accountant General (A&E).

(v) Discrepancy in depiction of budget provision and wrong classification:

There was no instance of discrepancy in depiction of budget provisions and wrong classification during the year 2024-25.

3. Consolidated Fund:**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹29,002.60 crore compared to ₹27,677.60 crore in 2023-24, registering an increase of ₹1,325.00 crore (4.79 *per cent*). In addition, the State received ₹37,802.92 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹66,805.52 crore. The State received ₹104.73 crore on account of loss of revenue arising out of implementation of GST during 2024-25.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, the State Government has made budgetary provision of ₹100 crore for Subsidy (Detailed Head-33) in Capital Section under Head of Account (HoA) 4515-00-103-0101-33-02, in Grant No. 37-Rural Works Department (compensation) and incurred expenditure of ₹33.11 crore under this Capital head of account instead of Revenue head of account, as has been determined from the purpose of expenditure. This led to understatement of Revenue Expenditure and overstatement of Capital Expenditure by ₹33.11 crore. The impact of misclassification is given under Para 7.

This has reference to figures in Statements 4, 5 and 16 of the Finance Accounts.

(iii) Reconciliation between CCOs and Pr. Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State¹:

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted by the Pr. Accountant General (A&E), Bihar. During the year 2024-25, total receipts amounting to ₹2,62,826.25 crore (92.28 *per cent* of total receipts, ₹2,84,822.33 crore), revenue expenditure amounting to ₹91,750.78 crore (41.89 *per cent* of total revenue expenditure, ₹2,19,015.21 crore) and capital expenditure amounting to ₹12,090.71 crore (31.38 *per cent* of total capital expenditure, ₹38,527.04 crore), were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹ 21,465.99 crore (87.99 *per cent* of total loans and advances given by the State Government and repayment of Public Debt, ₹24,397.05 crore) were reconciled.

In comparison, during 2023-24, total receipts amounting to ₹2,53,602.34 crore (99.98 *per cent* of total receipts, ₹2,53,660.71 crore), revenue expenditure amounting to ₹1,88,201.26 crore (98.79 *per cent* of total revenue expenditure, ₹1,90,514.17 crore) and capital expenditure amounting to ₹36,364.75 crore (99.76 *per cent* of total capital expenditure, ₹36,453.02 crore) and Loans and Advances to ₹2,135.86 crore (100.00 *per cent* of total loans and advances given by the State Government) were reconciled by the State Government.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure and 800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2024-25, an amount of ₹502.51 crore under 22 Major Heads of accounts, constituting 0.20 *per cent* of the total Revenue and Capital expenditure (₹2,57,542.25 crore)² was classified under the Minor Head 800-Other Expenditure in the accounts.

During the previous year 2023-24, ₹148.77 crore under 29 Major Heads of accounts, constituting 0.07 *per cent* of the total Revenue and Capital expenditure (₹2,26,967.19 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹893.11 crore under 37 Major Heads of Account, constituting 0.41 *per cent* of the total Revenue Receipts (₹2,18,657.83 crore) was classified under 800-Other Receipts in the accounts.

During the previous year 2023-24, ₹1,051.31 crore under 40 Major Heads of Account, constituting 0.54 *per cent* of the total Revenue Receipts (₹1,93,347.23 crore) was classified under 800-Other Receipts in the accounts.

1. The State Government upgraded CFMS 1.0 to CFMS 2.0. During 2024-25, reconciliation of Receipt and Expenditure was less due to non-working of Reconciliation Module in CFMS 2.0.

2. Does not include Loans and Advances and Repayment of Public Debt.

NOTES TO FINANCE ACCOUNTS- Contd...

(v) Transfer of funds to Personal Deposit (PD)Accounts:

The PD Accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2024-25, an amount of ₹1,686.66 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹644.07 crore transferred in March 2025.

The Finance Department, Government of Bihar vide its notification dated 03.06.2020 provided that all PD Accounts opened prior to 01.04.2019 should be treated opened on 01.04.2019 as default under CFMS system and money lying unspent for 'five subsequent financial years' should be transferred back to the Consolidated Fund under the concerned heads of accounts. As per CFMS 1.0, an amount of ₹ 141.13³ crore has been lapsed as on 30.11.2024.

In terms of Rule 353 of Bihar Treasury Code 2011, 16 Administrators of PD Accounts out of 252 had reconciled and verified their balances with the Treasury figures. Office of the Pr. Accountant General (A&E) received 16 annual verification certificates from the treasury officers. Details of the PD Accounts as on 31.03.2025 are given below:

(₹ in crore)

Opening Balance as on April 2024		Addition during the year		Closed/withdrawal during the year		Closing Balance as on 31March 2025	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
252	2,180.46*	0	1,686.66	0	1,207.55	252	2,659.57

*4 PD Accounts with a total balance of ₹1.54 crore are yet to be migrated in CFMS.

Details of the PD accounts as on 31 March 2024 are given below:

(₹ in crore)

Opening Balance as on April 2023		Addition during the year		Closed/Withdrawal during the year		Closing Balance as on 31 March 2024	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
242	3,858.07	12	1,160.67	02	2,838.28	252	2,180.46

(vi) Unadjusted Abstract Contingent (AC) Bills:

Rule 177 of Bihar Treasury Code 2011, envisages that no money should be drawn from Government treasury unless it is required for immediate disbursement. In urgent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 194 of the Bihar Treasury Code, 2011, DDOs are required to present Detailed Countersigned Contingent (DC) bills containing vouchers in support of final expenditure within six months from the date of drawl of AC bills.

3. Data related to lapsed deposit has been provided only up to 30.11.2024.

NOTES TO FINANCE ACCOUNTS- Contd...

Out of 2,038 AC bills amounting to ₹1,016.95 crore drawn during the year 2024-25, a total of 1,366 AC bills amounting to ₹679.36 crore (66.80 per cent) were drawn in March 2025. DC Bills in respect of a total of 19,487 AC bills amounting to ₹10,361.74 crore (including ₹5,513.69 crore for capital expenditure) due for adjustment as on 31.03.2025 were not received.

Details of unadjusted AC bills due for adjustments, as on 31 March, 2025 are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2023-24	17,573	9,390.27
2024-25	1,914*	971.47
Total	19,487	10,361.74
Year	Number of AC Bills adjusted before due date of adjustment	Amount (₹ in crore)
2024-25	73	13.69

*AC Bills drawn up to September 2024 have been taken into account.

Note: Total of 1,042 AC Bills amounting of ₹737.24 crore partially adjusted during the year 2024-25.

Details of unadjusted AC bills as on 31 March, 2024 was as follows:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2022-23	21,646	7,120.02
2023-24	484	2,085.74
Total	22,130	9,205.74

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rules 271 of the Bihar Treasury Code 2011, Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within 18 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, an amount of ₹1,31,361.32 crore pertaining to 71,968 outstanding UCs were due for the period upto 31 March 2025. Of these, ₹39,228.57 crore pertaining to 9336 outstanding UCs were cleared. The position of outstanding UCs as on 31 March 2025 is given below:

Outstanding UCs as on 31-3-2025:

Year*	*Number of UCs Outstanding	Amount (₹ in crore)
Upto 2023-24	42,474	52,157.87
2024-25	20,158	39,974.88
Total	62,632	92,132.75

NOTES TO FINANCE ACCOUNTS- Contd...

Year	Number of UCs submitted before due date of submission	Amount (₹ in crore)
2024-25	1,738	13,186.70

The number of GIA Bills/UCs and the corresponding amount also include those which relate to Single Nodal Agencies (SNAs).

* The year mentioned above relates to “Due year” *i.e.*, after 18 months of actual drawl.

Note: An amount of ₹35,016.13 crore and ₹ 12,434.54 crore have been partially adjusted after due date and before due date, respectively.

Outstanding UCs as on 31.03.2024:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2022-23	30,755	42,049.93
2023-24	18,894	28,827.68
Total	49,649	70,877.61

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	Interest due*	Interest paid	Interest short paid
State Compensatory Afforestation Fund	289.47	Interest calculated at the rate of 3.35 <i>per cent</i> , as notified by the Ministry of Environment, Forest & Climate Change, GoI.	13.53	0.32	13.21
State Disaster Response Fund	2,800.04	Interest calculated at the rate of 8.46 <i>per cent</i> charged on Over draft by RBI (Repo rate <i>plus 2</i>)	302.47	82.51	219.96
State Disaster Mitigation Fund	759.80	Interest calculated at the rate of 8.46 <i>per cent</i> charged on Over draft by RBI (Repo rate <i>plus 2</i>)	74.50	6.84	67.66
Total	3,849.31		390.50	89.67	300.83

*Interest has been computed on the basis of progressive balances at the end of each month as per the rates applicable.

NOTES TO FINANCE ACCOUNTS- Contd...

Non-payment of the interest amounting to ₹300.83 crore has resulted in understatement of Revenue Expenditure. Similarly, during 2023-24, there was short payment of interest of ₹155.80 crore (SDRF: ₹99.45 crore, SDMF: ₹46.76 crore and SCAF: ₹9.59 crore).

(ix) Guarantees given by the Government:

The State has neither enacted the Guarantee Act nor created a Guarantee Redemption Fund. There were outstanding guarantees of ₹28,040.95 crore (Principal: ₹26,715.26 crore and Interest: ₹1,325.69 crore) as on 1st April 2024. As per the information provided by the State government, guarantees of ₹31,036.15 crore were issued and Guarantee Fee of ₹7.75 crore was collected during 2024-25.

Guarantee Fee of ₹13.25 crore was receivable from Bihar State Food and Civil Supplies Corporation Limited, as on 31-03-2025. This constituted 0.04 *per cent* of the total guaranteed amount issued during 2024-25. Details are given in Statement 9 and 20 of the Finance Accounts Volume- I &II, respectively.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts up to the level of Minor Head under functional heads of accounts.

During the year 2024-25, the Government of Bihar incurred an expenditure of ₹936.67 crore on ecology and environment. These were incurred under Major Heads 2402 (₹115.93 crore), 2406 (₹816.79 crore), and 3435 (₹3.95 crore) against the budget allocation of ₹1,145.03 crore (2402: ₹262.79 crore, 2406: ₹876.67 crore and 3435: ₹5.57 crore). During the previous year 2023-24 the Government of Bihar incurred an expenditure of ₹432.35 crore against the budget allocation of ₹912.07 crore under Major Heads 2402, 2406, and 3435.

(xi) Expenditure relating to unforeseen/extraordinary events/disaster:

During the year 2024-25, the Government of Bihar incurred ₹876.21 crore (₹674.88 crore in previous year 2023-24) on relief measures relating to unforeseen/extraordinary events (e.g. Flood, pandemic etc.) under Major Head 2245, as Revenue Expenditure on account of relief and assistance.

The Government received ₹1,311.20 crore from the Central Government for this purpose, being grants in aid/central assistance *etc.*, which have been accounted for under Major Head – 1601 and 8121.

(xii) Writing-off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State

NOTES TO FINANCE ACCOUNTS- Contd...

Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Bihar had made excess repayment of ₹11.52 crore (Principal: ₹5.30 crore, Interest: ₹6.22 crore) to end of 31 March 2025 of which, Ministry of Finance, GoI, has so far adjusted ₹7.07 crore and the remaining ₹4.45 crore was yet to be adjusted.

(xiii) Loans given by the State Government:

In respect of old loans amounting to ₹13,379.55 crore involving 23 Departments (33 Loanees entities) as on 31st March 2025, recoveries of principal have not been effected during the past several years including loans pending since the year 2014.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹2,354.57 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

Office of the Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by it) to the loan sanctioning departments for verification and acceptance. Only 01, out of the 34 loanees, have confirmed the balances. Details related to the loan balances were awaited from the Departmental Officers for Reconciliation (Appendix-VII of the Finance Accounts, Vol-II).

(xiv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, 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 statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished any information on Committed Liabilities (**Appendix-XII** of Finance Accounts Vol-II).

(xv) Expenditure on Centrally Sponsored Schemes (CSSs):

During the year 2024-25, the total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2025, is ₹50,674.30 crore [Revenue Expenditure (₹46,700.27 crore) and Capital Expenditure (₹3,974.03 crore)], which includes Central Share (₹22,298.28 crore) and State Share (₹28,376.02 crore) for Centrally Sponsored Schemes.

NOTES TO FINANCE ACCOUNTS- Contd...

(xvi) Direct transfer of Central Scheme Funds by the Central Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹22,453.28 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of funds to the implementing agencies has increased by 20.60 *per cent* as compared to 2023-24 (from ₹18,618.35 crore in 2023-24 to ₹22,453.28 crore in 2024-25). Details are in Appendix-VI of the Finance Accounts, Vol-II).

(xvii) Off-Budget Liabilities of the State Government and Implicit Subsidies:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest there on invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The State Government has not declared any Off-Budget Borrowings to the Ministry of Finance, Department of Expenditure, GoI, during 2024-25.

During the year 2024-25, the State Government provided ₹368.96 crore as Assistance/Grants for repayment of principal and payment of interest towards off-budget borrowing (₹161.53 crore to Bihar Rural Roads Development Agency for Gramin Tola Sampark Nischay Yojana (GTSNY), ₹203.60 crore to Bihar State Road Development Corporation Limited and ₹3.83 crore to Bihar State Warehousing Corporation).

In addition to the Off-Budget borrowings, implicit subsidies to the power utility of ₹15,342.96 crore on account of non-recovery of cost were also provided in the year. No guarantee was invoked during the year 2024-25.

(xviii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account,

NOTES TO FINANCE ACCOUNTS- Contd...

interest on the number of days at the rate of 7% per annum has to be paid by the State Government with effect from 01.04.2023.

As per PFMS Report (SNA-01 Report), the State Government received ₹20,772.99 crore being Central share in its Treasury accounts during the year. As on 31 March 2025, as per PFMS Report, the State Government transferred Central share of ₹20,331.70 crore and State share of ₹14,500.58 crore and Top-up of ₹294.13 crore. Thus, total transferred amount is ₹35,126.41 crore. There was a short transfer of ₹441.29 crore of the Central share to SNAs which overstates the Cash Balance to this extent.

As per PFMS Report (SNA-01 Report), ₹12,760.66 crore were lying unspent in the bank accounts of SNAs as on 31 March 2025.

(xix) Funds transferred to DDO Bank Account:

As per Rule 177 of Bihar Treasury Code 2011, no money should be drawn from Government treasury unless it is required for immediate disbursement. DDOs of 4 Grants, out of 52 Grants, have reported information regarding transfer of funds to their Bank Account as detailed below:

(₹ in crore)

Grant No.	Amount Transferred during 2024-25	Amount spent out of total amount transferred during 2024-25	Unspent amount as on 31 March, 2025
26	0.64	0.26	0.38
32	0.15	0.15	0.00
34	10.74	9.49	1.25
45	47.76	31.52	16.24

4. Contingency Fund:

In exercise of the powers conferred by Section 4 of the Bihar Contingency Fund Act, 1950, the State Government made the Bihar Contingency Fund Rules, 1953 for regulating all matters connected with or ancillary to the custody of payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Bihar. The Contingency Fund of the State of Bihar has a corpus of ₹350 crore. As per the Bihar Contingency Fund (Amendment) Act, 2015, every year, temporary corpus starting from the date of commencement of the Bihar Contingency Fund (Amendment) Act, 2012, would be increased by 4 per cent of the expenditure budget of that year till the 30 March of that financial year. The State Government increased the corpus from ₹350 crore to ₹10,000 crore (₹350 crore + ₹9,650 crore) through budgetary provision under Major Head '7999- Appropriation to Contingency Fund', on temporary basis for the period from 01 April 2024 to 30 March 2025. The amount of ₹9,650 crore has been credited under Major Head 8000. The entire amount of ₹9,650 crore has been written back to the Consolidated Fund under Major Head '7999- Appropriation to Contingency Fund' after 30th March 2025. Contingency Fund has balance of ₹350 crore as on March 31 2025.

NOTES TO FINANCE ACCOUNTS- Contd...

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 01.09.2005 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2024-25, total contribution of ₹5,636.95 crore towards NPS (Employees' contribution: ₹2,348.73 crore and Government's contribution: ₹3,288.22 crore) was required to be transferred to the Public Account under Major Head '8342-117-Defined Contribution Pension Scheme. The Government transferred ₹5,630.67 crore to NPS. The Government's contribution was less by ₹6.28 crore.

The Government transferred ₹4,340.10 crore to NSDL, leaving a balance of ₹1,300.81 crore as on March 31, 2025, which was yet to be transferred to NSDL.

Prior to 2020-21, the employer's and employees' contribution was credited to Major Head 8011-106. As on March 31, 2025, the closing balance under this head was ₹40.56 crore which is yet to be transferred to NSDL. Non-transfer of ₹1,341.37 crore (₹1,300.81 crore + ₹40.56 crore) has resulted in overstatement of Cash Balance of the Government to that extent.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹1,311.20 crore as Central Government's share. The State Government's share during the year is ₹436.80 crore. The State Government transferred ₹1,830.51 crore Central share (₹1,311.20 crore, State share ₹436.80 crore and interest received from invested amount of SDRF ₹82.51 crore) to the Fund under Major Head 8121-122 SDRF. An amount of ₹876.21 crore was set off in the Major Head 2245 as expenditure met from the funds and amount of ₹3,500 crore (including interest: ₹ 82.51 crore) was invested from the Fund under Major Head 8673-Cash Balance Investment. The closing balance as on 31 March 2025 was ₹3,754.34 crore in the Fund.

NOTES TO FINANCE ACCOUNTS- Contd...

The State Government has not received any Grant from the Central Government towards NDRF during 2024-25.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. 01/-प्र०आ०-(NDMF/SDMF)-56/2020/3182 dated: 07.07.2022 under Major Head 8121-130-State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹483.90 crore as Central Government's share. The State Government's share during the year is ₹161.20 crore. The State Government transferred ₹651.94 crore (Central share ₹483.90 crore, State share ₹161.20 crore and interest received from invested amount of SDMF ₹6.84 crore) to the Fund under Major Head 8121-130 SDMF. An amount of ₹181.56 crore was set off in the Major Head 2245 as expenditure met from the funds and amount of ₹ 200 crore (including interest: 6.84 crore) was invested from the Fund under Major Head 8673-Cash Balance Investment. The closing balance as on 31 March 2024-25 was ₹1,230.19 crore in the fund.

(c) State Compensatory Afforestation Fund (SCAF):

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2024-25, the State Government received ₹252.11 crore from the Ministry of Environment, Forest and Climate Change, Government of India. An amount of ₹29.60 crore was set off in the Major Head 2406 as expenditure met from SCAF during 2024-25. The closing balance in the State Compensatory Afforestation Fund as on 31st March, 2025 was ₹511.98 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Bihar set up the Consolidated Sinking Fund for amortization of loans in 30 March 2009. According to the guidelines of the Fund, State may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal

NOTES TO FINANCE ACCOUNTS- Contd...

Debt: ₹2,36,205.15 crore+ Public Account: ₹52,657.01 crore) at the end of the previous year to the Consolidated Sinking Fund. During the year 2024-25, Government contributed ₹1,645.86 crore as against ₹1,444.31 crore. As on 31 March, 2025, contribution to the Fund was ₹10,140.52 crore. The entire amount has been invested through RBI.

As intimated by RBI, the accumulation of the fund was ₹12,660.21 crore (Principal: ₹10,140.52 crore and Interest: ₹2,519.69 crore), which is 3.92 *per cent* of total outstanding liabilities (Public Debt: ₹2,65,142.06 crore + Public Accounts: ₹57,771.60 crore) as on 31 March 2025.

(b) Guarantee Redemption Fund: The State Government till 31 March 2025, has not created Guarantee Redemption Fund despite being recommended by the Twelfth Finance Commission. Outstanding Guarantees, as on 31 March 2025, amounted to ₹24,370.83 crore (Principal: ₹24,226.97 crore and Interest: ₹143.86 crore on guarantee amount).

During the year 2024-25, an amount of ₹13.25 crore was receivable by the State Government as guarantee commission/fee.

(iii) Central Road and Infrastructure Fund (CRIF):

The CRIF is used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹ 255.17 crore towards CRIF and transferred the same to the Fund under Major Head 3054. Expenditure of ₹255.17 crore, incurred from the fund under Major Head-5054-Capital Outlay on Roads and Bridges has been met from 8449-103.

(iv) Suspense and Remittance Balances:

During the year 2024-25, an amount of ₹284.48 crore (debit) and receipts ₹(-)0.31 crore (credit) have been placed under Suspense (Major Head 8658-110-Reserve Bank Suspense-Central Accounts Office) by the office of the Pr. Accountant General (A&E), for want of documents like vouchers/challans/sanction letters, etc. The total expenditure of the Government is understated and receipts is overstated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads. As on 31 March 2025, outstanding balances under Major Heads 8658, 8782 and 8793 were ₹2,064.28 crore (debit), ₹1,125.55 crore (debit)

NOTES TO FINANCE ACCOUNTS- Contd...

and ₹2.06 crore (debit), respectively.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt and expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills including Electronic Payment Advices indicates cheques/Advices issued but remaining un-encashed. The opening balance as on 1 April 2024 was ₹206.63 crore (Credit). During 2024-25, Cheques/Electronic Payment Advices worth ₹2,20,946.15 crore were issued, against which Cheques/Electronic Payment Advices worth ₹2,19,880.20 crore were encashed, leaving a closing balance of ₹1,272.58 crore (Credit) as on 31 March 2025. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Bihar till 31 March 2025.

In case of digital payments, payment order through electronic mode is treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber (e-payment) failed transactions, the treatment of the transaction is accounted for as suspense under MH 8658. In the year 2024-25, an amount of ₹3.76 crore was accounted for as suspense under MH-8658 e-Kuber (e-payment) failed transactions.

(vi) Building and other Construction Workers Welfare Cess

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2024-25, the Government collected ₹124.03 crore (₹119.61 crore in 2023-24) as Labour Cess under Major Head 8443-108 and transferred ₹136.69 crore (₹153.98 crore in 2023-24) to the Building and Other Construction Workers Welfare Board. As on 31 March, 2025, ₹211.12 crore (OB ₹223.78 crore + ₹124.03 crore - ₹136.69 crore) remained un-transferred. The cash balance of the Government is overstated to the extent of un-transferred amount.

(vii) Other Cesses levied by the State:

(a) Road Safety Cess:

As per Section 6B of the Bihar Motor Vehicle Taxation (Amendment) Act, 2016, the State Government may by notification in the Official Gazette, establish a fund to be called the "Bihar Road Safety Fund". However, no such fund has been created by the State Government till 31 March, 2025. During the year 2024-25, the Government collected ₹207.82 crore (₹188.12 crore in 2023-24) as Road Safety Cess under Major Head 0041-00-102 and transferred ₹2.41 crore (₹23.77 crore in 2023-24) through head 2041-00-101 in the designated bank account maintained by State Road Safety Council as provided in the Motor Vehicle Taxation Act, 2016.

NOTES TO FINANCE ACCOUNTS- Contd...

(b) Land Cess:

The Government collected ₹0.79crore (₹1.49 crore in 2023-24) as Land Cess under Major Head 0029-00-103. No fund has been created by the State Government till 31 March, 2025.

(viii) Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9 C (1) of the Mines and Mineral (Development and Regulation) - MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to 2 *per cent* of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7 (1) of the National Mineral Exploration Trust (amendment) Rule, 2018 states that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to 2 *per cent* of the royalty under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. On receipt, the State Governments shall transfer the amount so collected in the Public Account of the State under sub-rule (1) to the Consolidated Fund of India.

As per the accounting procedure, the required amount is being deposited by miners directly in the Public Account of the State under Major Head 8449-123-NMET Deposits. The accretions are thereafter periodically transferred to the NMET under Public Account of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

The above accounting procedure has been adopted by the State Government. The receipts relating to NMET are directly deposited by the lease holders into the State Account under Major Head 8449-123 and the same is transferred by the State Government to the Ministry of Mines, Government of India. During the year 2024-25, ₹4.16 crore was deposited under Major Head 8449-123 and an amount of ₹2.36 crore has been transferred to the Government of India. As on 31 March 2025, an amount of ₹3.95 crore remained undisbursed. The cash balance of the State is overstated by this amount. This impact on State accounts is given under Para 7.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-)credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-)debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of

NOTES TO FINANCE ACCOUNTS- Contd...

States/more accounting units, etc. Cumulative adverse balance appears in 14 heads, as detailed below, at the end of March 31, 2025.

₹ in crore)

Sl. No.	Major Head	Minor Head	Minus balance [#]
1	6003- Internal Debt of the State Government	104-Loans from General Insurance Corporation of India	1.27
2	6003- Internal Debt of the State Government	107-Loans from the State Bank of India and other Banks	0.12
3	6215- Loans for Water Supply and Sanitation	190-Loans to Public Sector and other undertakings	0.08
4	6216- Loans for Housing	190-Loans to Public Sector and other undertakings	*
5	6245-Loans for Relief on account of Natural Calamities	101-Gratuitous Relief	2.44
6	6245-Loans for Relief on account of Natural Calamities	117-Loans to farmers for purchase of live stock	0.39
7	6425- Loans for Co-operation	106-Loans to Multipurpose Rural Co-operatives	0.56
8	6425- Loans for Co-operation	108-Loans to Other Co-operatives	38.45
9	6401-Loans for Crop Husbandry	911-Deduct-Recoveries of Overpayments	0.01
10	6851- Loans for Village and Small Industries	101-Industrial Estates	1.38
11	6851- Loans for Village and Small Industries	200-Other Village Industries	0.01
12	6885- Other Loans to Industries and Minerals	190-Loans to Public Sector and other undertakings	0.01
13	6885- Other Loans to Industries and Minerals	800-Other Loans	0.02
14	7610- Loans to Government Servants, etc.	202- Advances for purchase of Motor Conveyances	5.15
15	7610- Loans to Government Servants, etc.	203-Advances for purchase of other conveyances	0.83
16	7610- Loans to Government Servants, etc.	204-Advances for purchase of computers	0.49
17	7610- Loans to Government Servants, etc.	800-Other Advances	11.60
18	8009- State Provident Fund	103-Other Miscellaneous Provident Funds	577.13
19	8336- Civil Deposits (Bearing Interest)	800-Other Deposits	0.55
20	8443- Civil Deposits (Not bearing Interest)	113-Deposit for Purchase etc. abroad	0.02
21	8443- Civil Deposits (Not bearing Interest)	115-Deposit received by Government Commercial Undertakings	**
22	8443- Civil Deposits (Not bearing Interest)	123-Deposits of Educational Institutions	0.52
23	8448- Deposits of Local Funds	104-Funds of Insurance Association of India	1.00
24	8550-Civil Advances	103-Other Departmental Advances	3.41

[#]Minus balances appearing at the Minor Head level in Statement 17, 18 and 21 of Finance Accounts Vol-II, have been taken into account.

*₹0.13 lakh.

**₹0.12 Lakh.

NOTES TO FINANCE ACCOUNTS- Contd...

(x) Cash Balance:

The Cash balance as on 31 March 2025 as per the record of the Pr. Accountant General (A&E) was ₹966.80 crore (Debit) and that was reported by the RBI was ₹18.95 crore (Credit). There was a net difference of ₹947.85 crore (Debit) mainly due to pending reconciliation between the Treasury/RBI/Agency Bank and Pr. AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2024 was ₹746.62 crore (debit).

6. Specific issues:

(a) Apportionment of pension liabilities and other retirement benefits: In terms of the Eighth Schedule under Section 53 of the Bihar Re-organization 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) up to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. However, as per the decision taken in the meeting chaired by the Secretary, Ministry of Home Affairs, GoI, with the Chief Secretaries of the 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. The Government of Bihar has received an amount of ₹1,493.95 crore till 2018-19, out of the total claim of ₹5,787.84 crore up to 31 March 2021.

(b) Allocation of balances as a result of reorganization of States: The Bihar Reorganization Act, 2000, provides for the manner in which balances are to be apportioned among the successor States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as a whole, as on 14 November 2000, under the Capital Section (Major heads 4059 to 5475), Loans and Advances (Major heads 6202 to 7615) and balances under Part III Public Account except deposits with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period *w.e.f.* 15 November 2000 to 31 March 2001. The Cash Balance maintained by the Reserve Bank of India and balances under Public Debt have been apportioned; balances under the Capital Section ₹11,935.23 crore (Dr.), Loans and Advances ₹6,583.36 crore (Dr.) and Public Account ₹7,369.90 crore (Cr. ₹9,760.42 crore and Dr. ₹2,390.52 crore) remained un-apportioned. Details are given in **Appendix-XIII** of the Finance Accounts, Vol-II 2024-25.

NOTES TO FINANCE ACCOUNTS-Concl.

7. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue and capital expenditure of misclassifications/non-compliance to statutory provisions on the states' finances, as brought out in the preceding paras, is tabulated below:

(₹ in crore)

Para No.	Item (Illustrative)	Revenue Expenditure overstated by	Revenue Expenditure understated by	Capital Expenditure overstated by	Capital Expenditure understated by	Revenue Receipts overstated by	Revenue Receipts understated by	Closing Balance overstated by	Closing Balance understated by
3(ii)	Misclassification between Revenue and Capital Expenditure		33.11	33.11					
3(viii)	Less payment of Interest on State Compensatory Afforestation Fund		13.21						
3(viii)	Less payment of interest on SDRF		219.96						
3(viii)	Less payment of interest on SDMF		67.66						
3(xviii)	Non-transfer of Funds to SNAs							441.29	
5(i)	Non-transfer of NPS amount to NSDL							1,341.37	
5(vi)	Non-transfer of Labour Cess to the Building and other Construction Workers Welfare Board							211.12	
5(vii) (a)	Non-transfer of the Road Safety Cess		205.41					205.41	
5(viii)	Non-transfer of funds to the National Mineral Exploration Trust (NMET):							3.95	
	Total	0.00	539.35	33.11	0.00	0.00	0.00	2,203.14	0.00
	Total (Net) Impact	0.00	539.35	33.11	0.00	0.00	0.00	2,203.14	0.00

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