



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

ACCOUNTS AT A GLANCE

2024-25



GOVERNMENT OF BIHAR

ACCOUNTS AT A GLANCE

for the year 2024-25

Government of Bihar



PREFACE

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

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

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

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

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

Santosh Kumar

Principal Accountant General (A&E)
Bihar, Patna

Place: Patna
Date: 27 January 2026

Our Vision, Mission and Core Values

Vision:

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

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

Mission:

(Our mission enunciates our current role and describes what we are doing today.)

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

Our core values :

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)

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



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Chapter I

OVERVIEW

1.1 Introduction

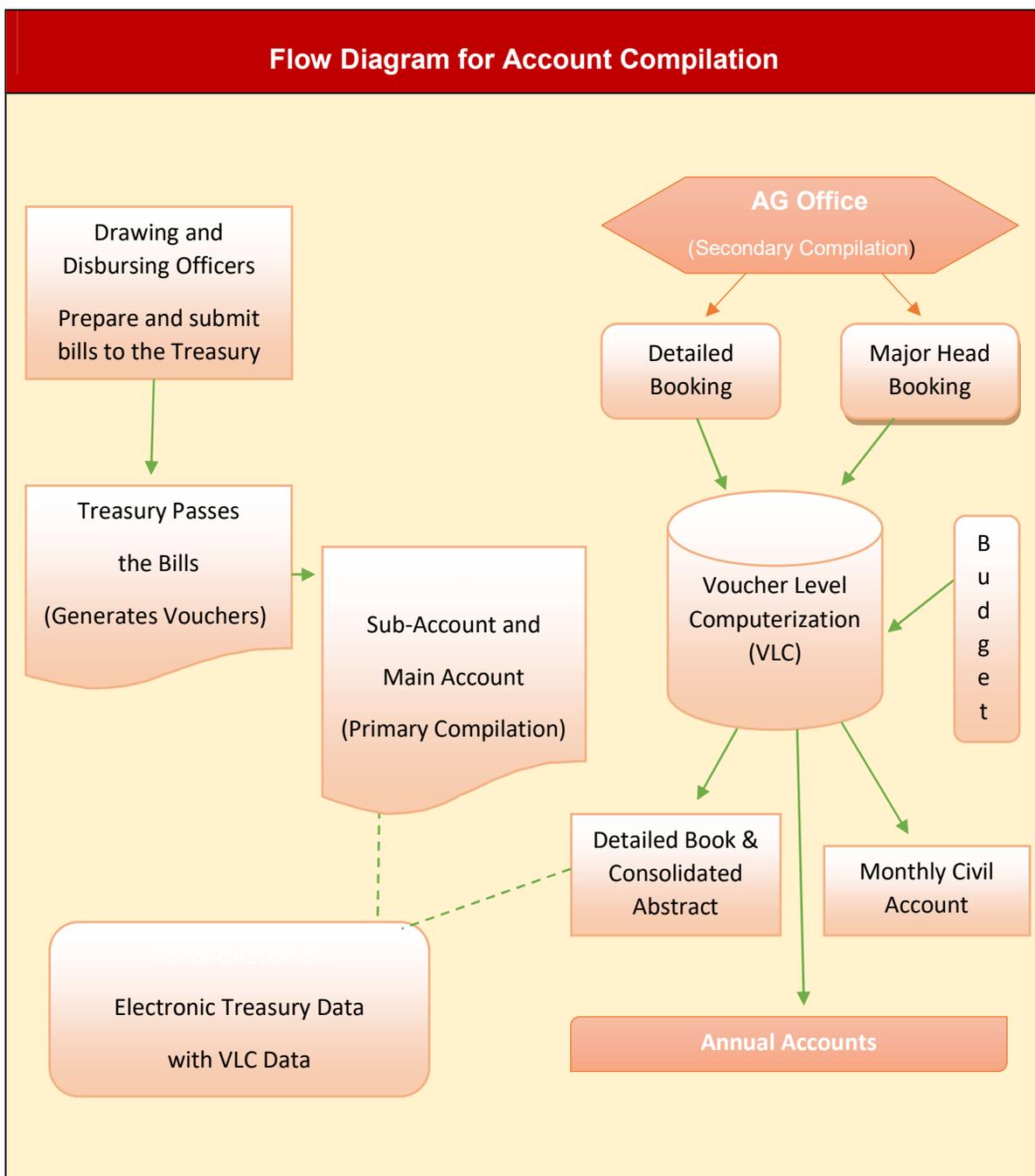
The Pr. Accountant General (Accounts and Entitlements), Bihar collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Bihar. The compilation is done from the initial accounts rendered by the Treasuries, accounts rendered by the other states/accounting offices through their monthly accounts and advices of the Reserve Bank of India. The accounts of Public Works & Forest Division have been merged with Treasury Accounts after implementation of CFMS w.e.f. 01.04.2019. Every month a Monthly Civil Account is presented by the office of the Accountant General (A&E) to the Government of Bihar. The yearlong compilation activity culminates into preparation of the annual Finance Accounts and Appropriation Accounts. They are subjected to audit by the Pr. Accountant General (Audit), Bihar and certification by the Comptroller and Auditor General of India after which they are placed before Legislature.

1.2 Structure of Accounts

1.2.1 Government Accounts are kept in three parts:

Part 1 CONSOLIDATED FUND	All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) from the Consolidated Fund. All expenditure and disbursement of the Government, including release of loans and repayments of loans taken (and interest thereon) are met from this fund.
Part 2 CONTINGENCY FUND	The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Bihar is ₹ 350 crore.
Part 3 PUBLIC ACCOUNT	In Public Accounts the transactions relating to Debt (Other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' shall be recorded. Debts and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are required to be cleared eventually by booking to final heads of account.

1.2.2 Compilation of Accounts



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursement of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Finance

Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (part-I) and appendices (part-II).

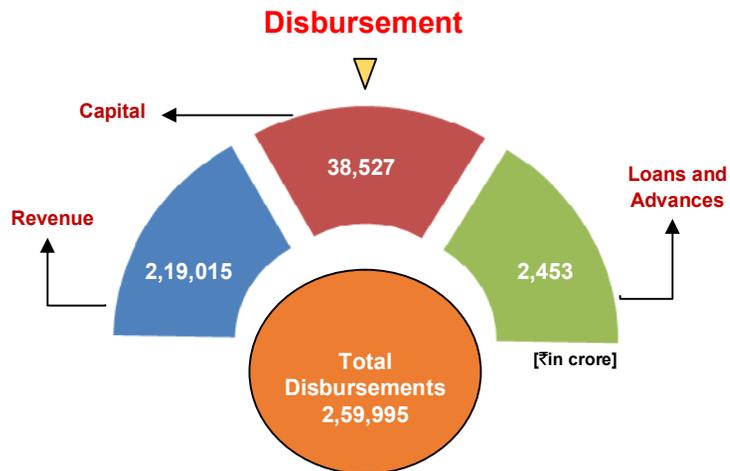
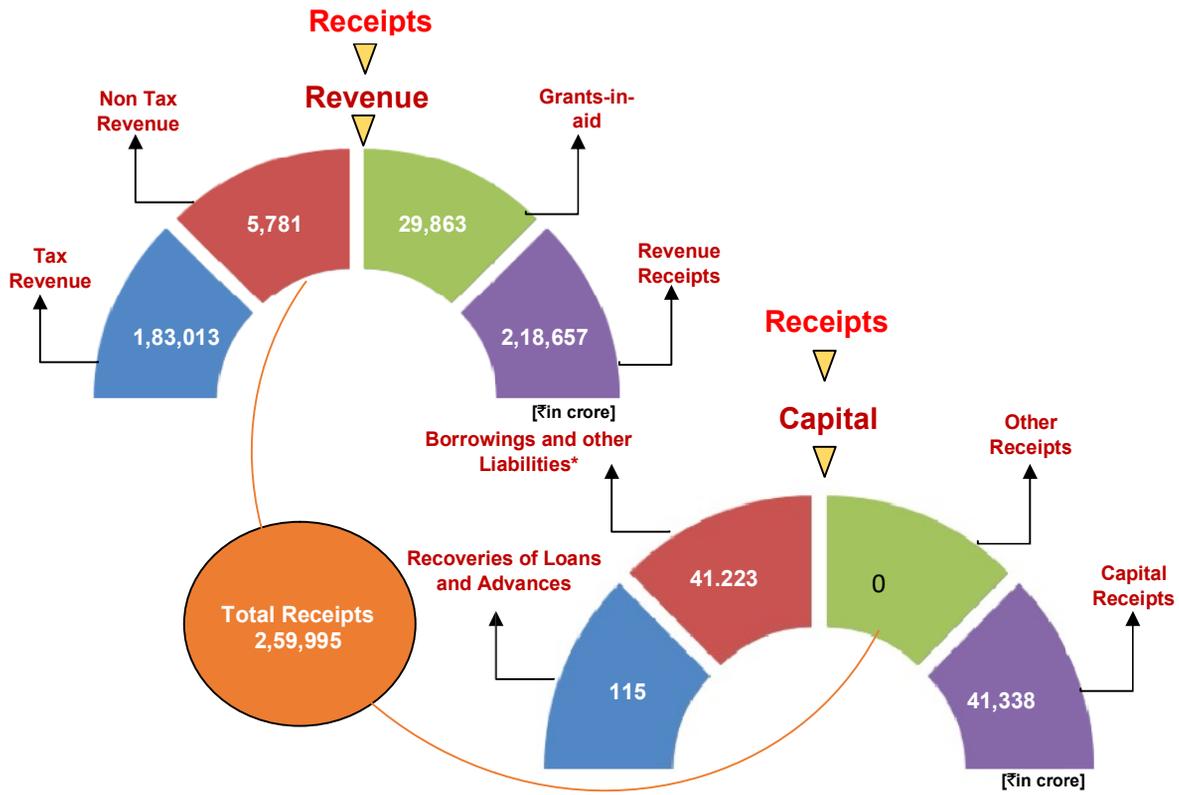
The Union Government transfers substantial funds directly to State Implementing Agencies/ NGOs for implementation of various schemes and programmes. During the year 2024-25, the Government of India (GoI) released ₹22,453 crore directly (₹18,618 crore previous year) to the implementing agencies in Bihar. Since these funds are not routed through the State Budget, these are not reflected in the accounts of the State Government. These transfers are now exhibited in Appendix VI of Volume II of the Finance Accounts.

The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2024-25.

	Budget Estimate	Actuals	Percentage of actuals to B.E.	Percentage of actuals to GSDP (*)
	₹ in crore)			
1. Tax Revenue (including Central Share)	1,67,312	1,83,013	109	18
2. Non-Tax Revenue	7,326	5,781	79	1
3. Grant-in-aid and Contributions	52,160	29,863	57	3
4. Revenue Receipts (1+2+3)	2,26,798	2,18,657	96	22
5. Recovery of Loans and Advances	439	115	26	0
6. Other Receipts	-	-	-	-
7. Borrowings and other Liabilities	29,095	41,223	142	4
8. Capital Receipts (5+6+7)	29,534	41,338	140	4
9. Total Receipts (4+8)	2,56,332	2,59,995	101	26
10. Revenue Expenditure	2,25,677	2,19,015	97	22
11. Expenditure on Interest Payments (out of Revenue Expenditure)	20,526	21,324	104	2
12. Capital Expenditure	29,415	38,527	131	4
13. Loans and Advances Disbursed	1,240	2,453	198	0
14. Total Expenditure (10+12+13)	2,56,332	2,59,995	101	26
15. Revenue Surplus/Deficit (4-10)	1121	358	32	0
16. Fiscal Deficit (4+5-14)	29,095	41,223	142	4

* GSDP of 2024-25 was ₹9,91,997 crore.

Receipts and disbursement in year 2024-25



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

1.3.2 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with the authorisation of the Legislature. Barring certain expenditure specified in the Constitution as “Charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “Voted”. The budget of the Bihar Government has 52 Grants/Appropriations. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure conforms with the appropriations authorised by the Legislature through the Appropriation Act of each year.

The Appropriation Act, 2024-25, had provided for gross expenditure of ₹3,64,519 crore and reduction of expenditure (recoveries) of ₹0.01 crore. Against this, the actual gross expenditure was ₹2,87,178 crore and reduction of expenditure was ₹3,897 crore, resulting in net savings of ₹77,375 crore (21.23 per cent). The gross expenditure includes ₹1,017 crore drawn on Abstract Contingent (AC) Bills.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹1.73 crore) maintained with the RBI. The larger the amount and more the number of times such Ways and Means Advances are taken or drawals are made, the more it reflects the adverse position of the cash balance of the State Government. During the financial year 2024-25, the Government of Bihar had maintained the minimum balance without taking any advance.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India when the limit of minimum cash balance falls below i.e. ₹1.73 crore, even after taking Ways and Means Advances (WMA) which is required to be maintained with the Reserve Bank of India. During the financial year 2024-25, the Government of Bihar had maintained the minimum balance without taking any advance.

1.4.3 Funds flow statement

The State had a Revenue Deficit of ₹357.38 crore and a Fiscal Deficit of ₹41,222 crore representing 0.04 per cent and 4.15 per cent of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 18.82 per cent of total expenditure. This deficit was met from

Public Debt (₹44,106 crore), Deficit in Public Account ₹2,643 crore and net of opening and closing cash balance ₹240.12 crore. A sum of ₹84,323.21 crore which was 38.56 *per cent* of the revenue receipts (₹2,18,657.83 crore) of the State Government was spent on committed expenditure like salaries (₹38,475.10 crore), interest payments (₹19,678.14 crore) and pension (₹26,169.97crore).

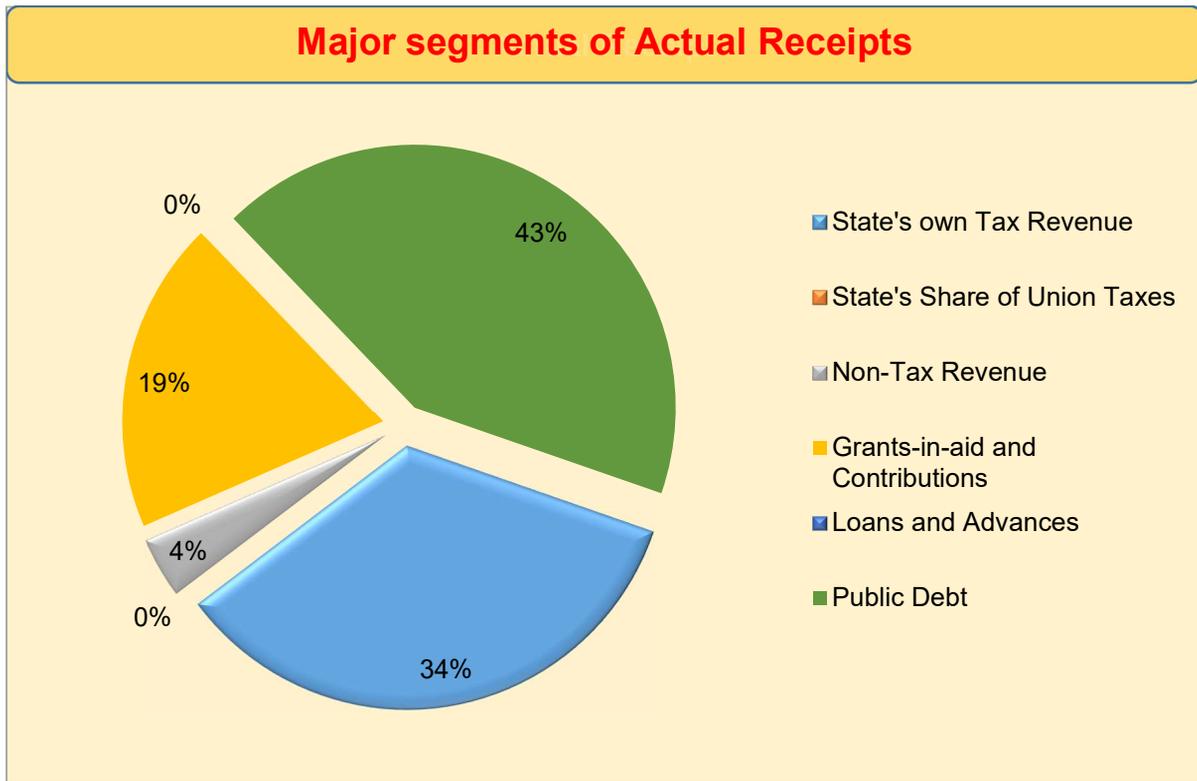
Sources and Application of Funds

(₹ in crore)

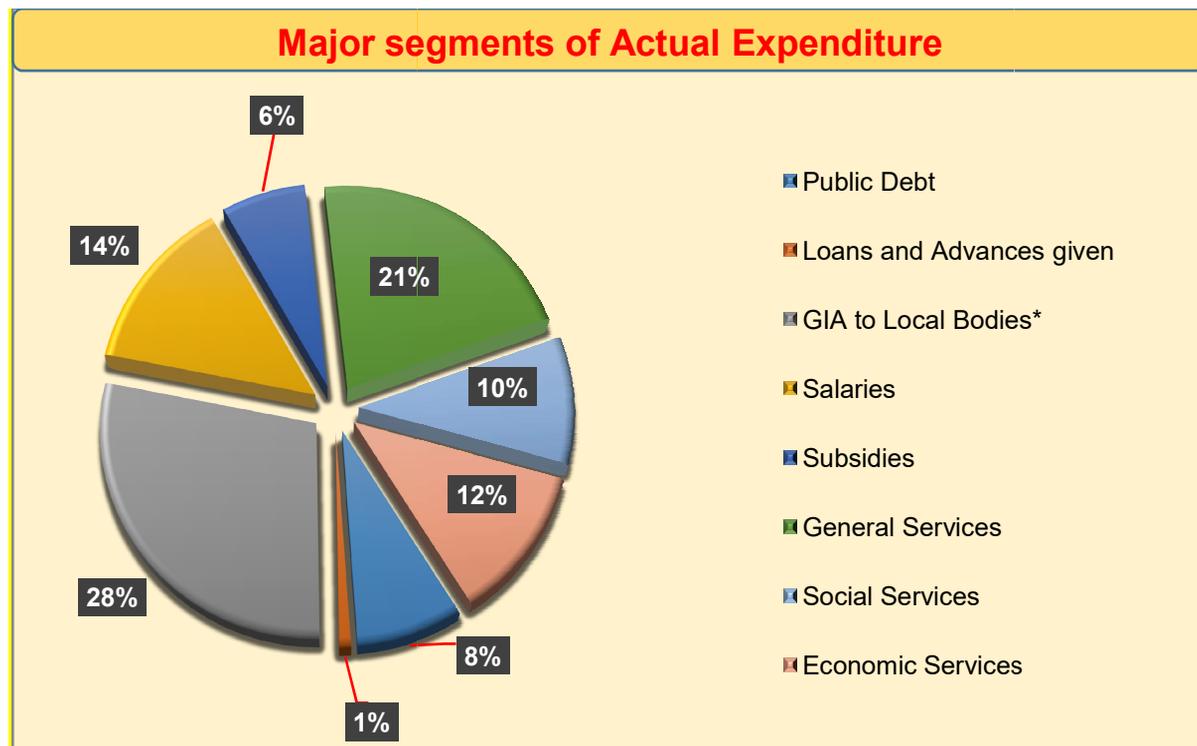
SOURCES	Particulars	Amount
		Opening Reserve Bank Cash Balance as on 1 April 2024
	Revenue Receipts	2,18,657
	Recovery of Loans & Advances	115
	Public Debt	66,049
	Small Savings, Provident Fund & Others	2,027
	Reserves & Sinking Funds	4,380
	Deposits Received	98,409
	Civil Advances Repaid	0
	Suspense Account	8,39,672
	Remittances	0
	Contingency Fund	0
	Total	12,30,036

APPLICATION	Revenue Expenditure	2,19,015
	Capital Expenditure	38,527
	Loans Given	2,453
	Repayment of Public Debt	21,944
	Small Savings, Provident Fund and Others	2,540
	Reserves & Sinking Funds	2,733
	Deposits Spent	94,428
	Civil Advances Given	0
	Suspense Account	8,47,429
	Remittances	0
	Closing Reserve Bank Cash Balance as on 31 March 2025	967
	Total	12,30,036

1.4.4 Where the Rupee came from



1.4.5 Where the Rupee went



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

1.5 Highlights of Accounts

	Budget Estimate (B.E.) 2024-25	Actual	Percentage of actual to B.E.	Percentage of actual to GSDP (\$)
	(₹ in Crore)			
1. State's own Tax Revenue	54,300	53,578	99	5
2. State's Share of Union Taxes	1,13,012	1,29,435	115	13
3. Non-Tax Revenue	7,326	5,781	79	1
4. Grant-in-aid and Contributions	52,160	29,863	57	3
5. Revenue Receipts (1+2+3+4)	2,26,798	2,18,657	96	22
6. Other Receipts	-	-	-	-
7. Recovery of Loans and Advances	439	115	26	0
8. Borrowings and other Liabilities (A)	29,095	41,223	142	4
9. Capital Receipts (6+7+8)	29,534	41,338	140	4
10. Total Receipts (5+9)	2,56,332	2,59,995	101	26
11. Establishment & Committed Expenditure (*)	1,56,313	1,47,452	94	15
12. Revenue Account	1,56,086	1,47,314	94	15
13. Interest Payments out of 12	20,526	21,324	104	2
14. Capital Account	227	138	61	0
15. Scheme Expenditure (*)	1,00,019	1,12,543	113	11
16. Revenue Account	69,591	71,700	103	7
17. Capital Account	30,428	40,843	134	4
18. Total Expenditure (11+15)	2,56,332	2,59,995	101	26
19. Revenue Expenditure (12+16)	2,25,677	2,19,015	97	22
20. Capital Expenditure (14+17) (#)	30,655	40,981	134	4
21. Revenue Surplus/Deficit (5-19) (@)	1,121	358	32	0
22. Fiscal Deficit (5+6+7-18) (@)	29,095	41,224	142	4

(\$) Gross State Domestic Product (GSDP) figure of ₹9,91,997 crore adopted from the information received from Planning and Development Department (Directorate of Economics and Statistics) of the Government of Bihar.

(#) Expenditure on Capital Account includes Capital Expenditure (₹38,527 crore), Loans and Advances disbursed (₹2,453 crore).

(*) Includes ₹99 crore under Establishment and Committed Expenditure and ₹2,355 crore under Scheme Expenditure which pertains to Loans and Advances.

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

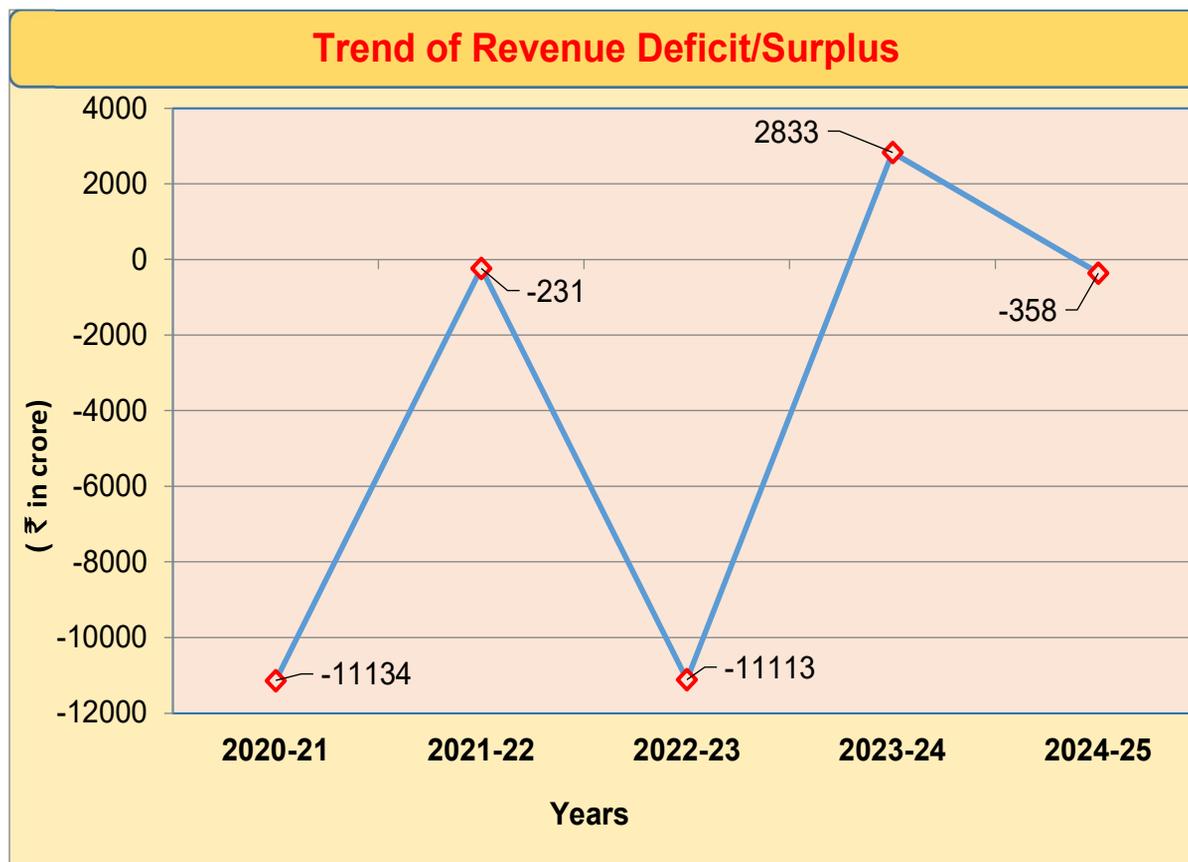
(@) Calculation of Revenue Surplus and Fiscal Deficit includes expenditure under UDAY.

What do the Deficits and Surpluses indicate?

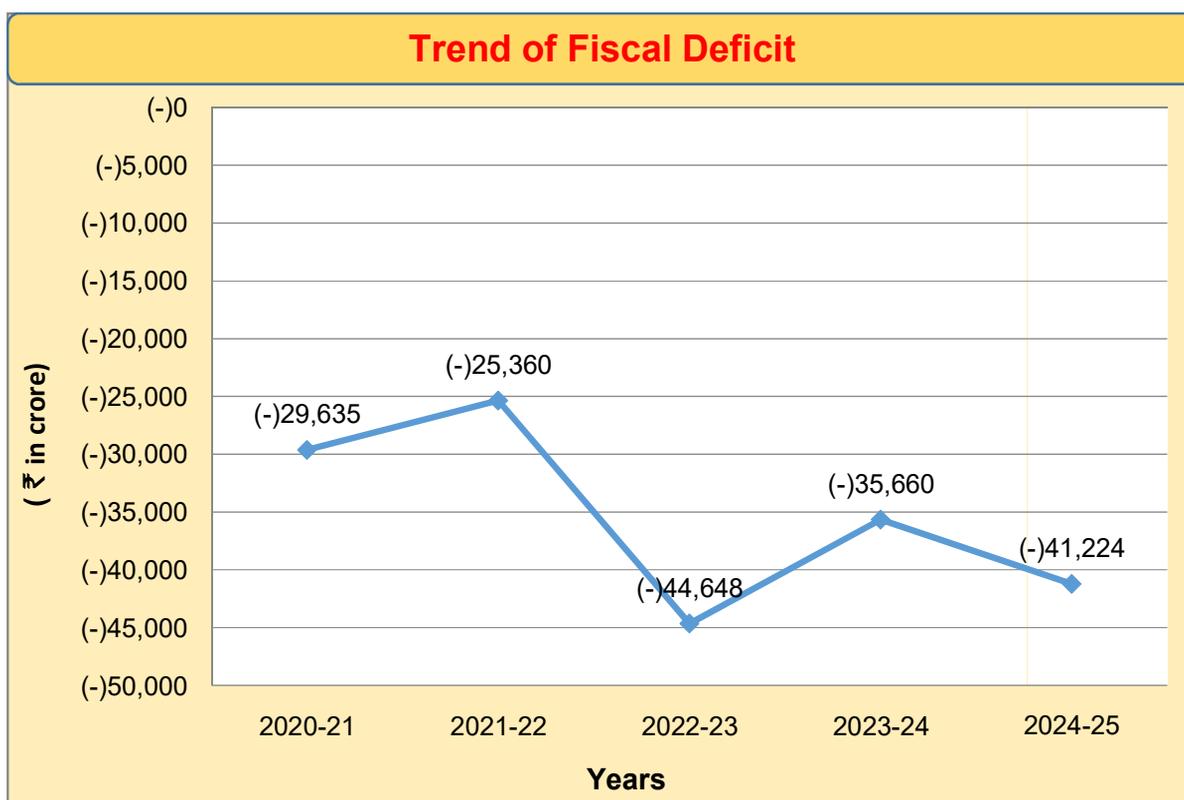
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit / Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure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

1.6 Trend of Deficit/Surplus

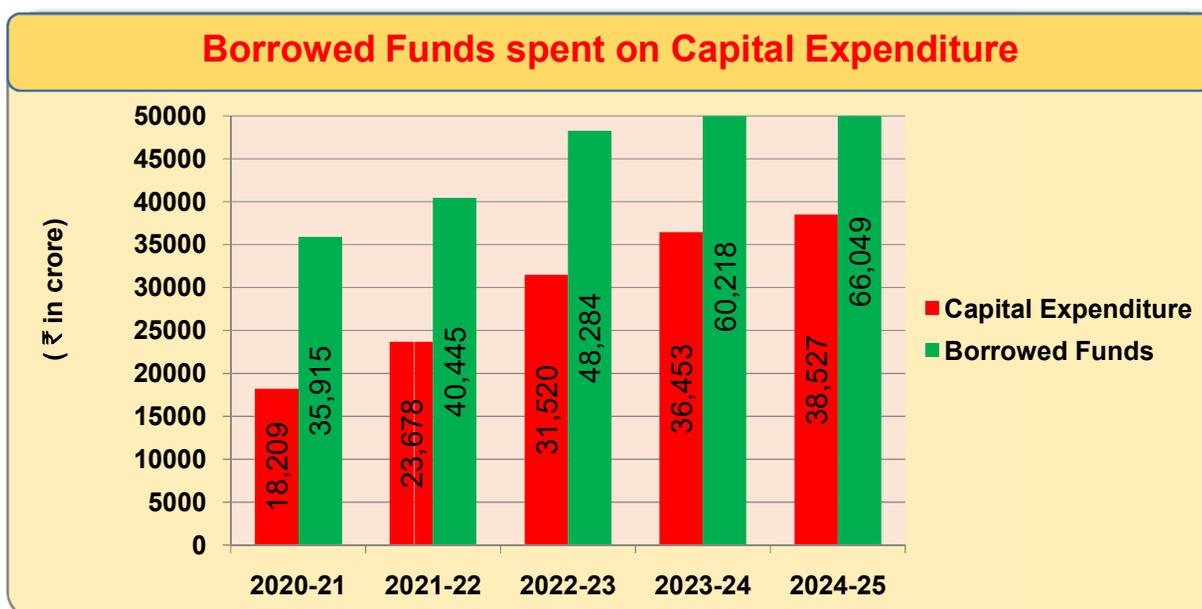
1.6.1 Trend of Revenue Deficit / Surplus (Excluding UDAY)



1.6.2 Trend of Fiscal Deficit (Excluding UDAY)



1.6.3 Proportion of borrowed funds spent on Capital Expenditure



It is desirable that the Capital expenditures are fully financed by borrowed funds, and revenue receipts are used for the repayment of principal and interest. The State Government has financed its Capital Expenditure (₹38,527 crore) from borrowing of the current year (₹6,60,49 crore) and revenue deficit (₹358 crore) during the year 2024-25.

CHAPTER II

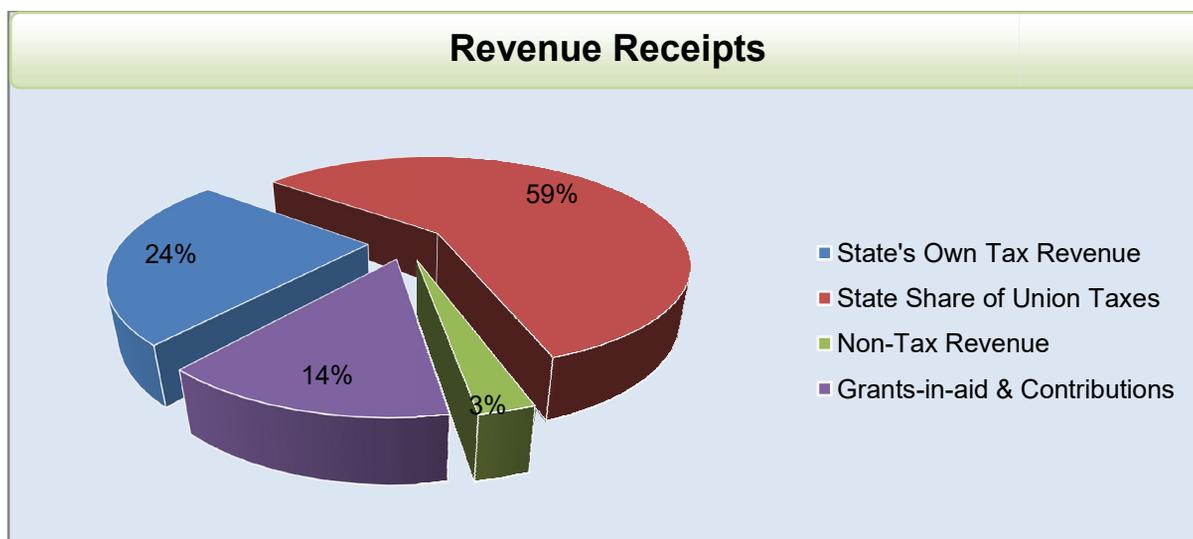
RECEIPTS

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts according to the nature of receipts. Total Receipts for 2024-25 were ₹2,84,822 crore.

2.2 Revenue Receipts

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



Revenue Receipt Components (2024-25)

(₹ in crore)

Components	Actuals
A. Tax Revenue	1,83,013
State's own Tax Revenue	53,578
Goods and Services Tax	29,003
Taxes on Income and Expenditure	219
Taxes on Property and Capital Transactions	8,546
Taxes on Commodities and Services	15,810
State's share of Union Taxes	129,435
Goods and Services Tax	37,803
Taxes on Income and Expenditure	83,567
Taxes on Property and Capital Transactions	0
Taxes on Commodities and Services	8,064
B. Non-Tax Revenue	5,781
Interest Receipts, Dividends and Profits	1,470
General Services	393
Social Services	69
Economic Services	3,850
C. Grants-in-aid and Contributions	29,863
Total - Revenue Receipts	218,657

2.3 Trend of Revenue Receipts

(₹ in crore)

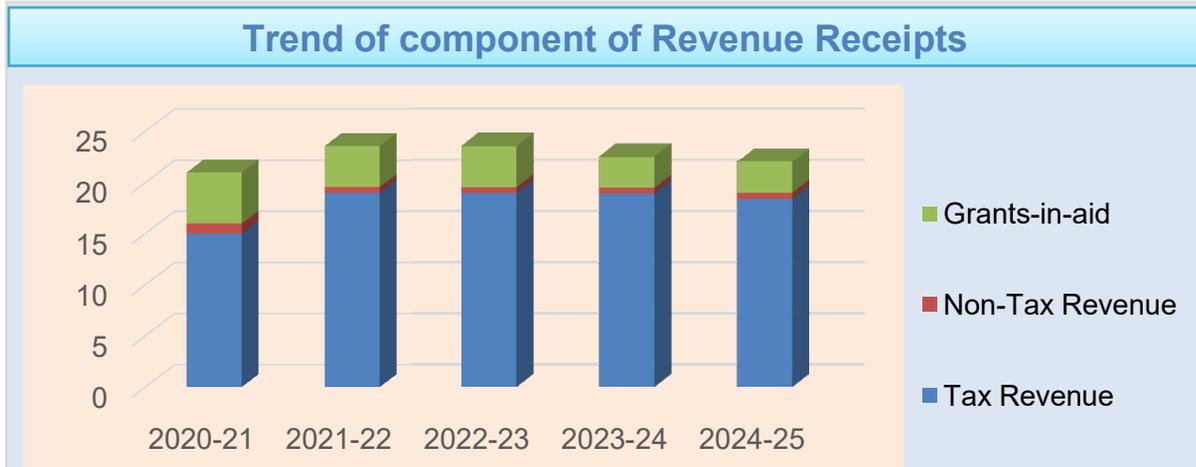
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	90,203 (15)	1,26,207 (19)	1,39,528 (19)	1,61,965 (19)	183,013 (18)
Non-Tax Revenue	6,201 (1)	3,984 (1)	4,135 (1)	5,257 (1)	5,781 (0.58)
Grants-in-aid	31,764 (5)	28,606 (4)	29,025 (4)	26,125 (3)	29,863 (3)
Total Revenue Receipts	1,28,168 (21)	1,58,797 (24)	1,72,688 (23)	1,93,347 (23)	218,657 (22)
GSDP	6,18,628	6,75,448	7,51,396	8,54,429	991,997

Note: Figures in parenthesis represent percentage to GSDP.

Though the GSDP increased by 16.10% between 2023-24 and 2024-25, Revenue collection increased by 13.09%, Tax revenue increased by 12.99% and Non-Tax revenue increased by 9.97% in 2024-25 with comparison to 2023-24. The increase in Non-tax revenues was mainly on account of more collections under:

- ‘Other Administrative Services’ (₹151 crore),
- ‘Education, Sports, Arts and Culture’ (₹8 crore),
- ‘Urban Development’ (₹2 crore),
- ‘Major Irrigation’ (₹102 crore), and
- ‘Minor Irrigation’ (₹8 crore).

Further collection under ‘Education, Sports, Art and Culture’ and Medical and Public Health were ₹8 crore and ₹30 crore respectively in 2024-25 against ₹4 crore and ₹5 crore in 2023-24. The State’s own revenue under Stamps and Registration Fees (₹7,976 crore) and ‘Taxes on Vehicles’ (₹3,678 crore) showed an increasing growth.

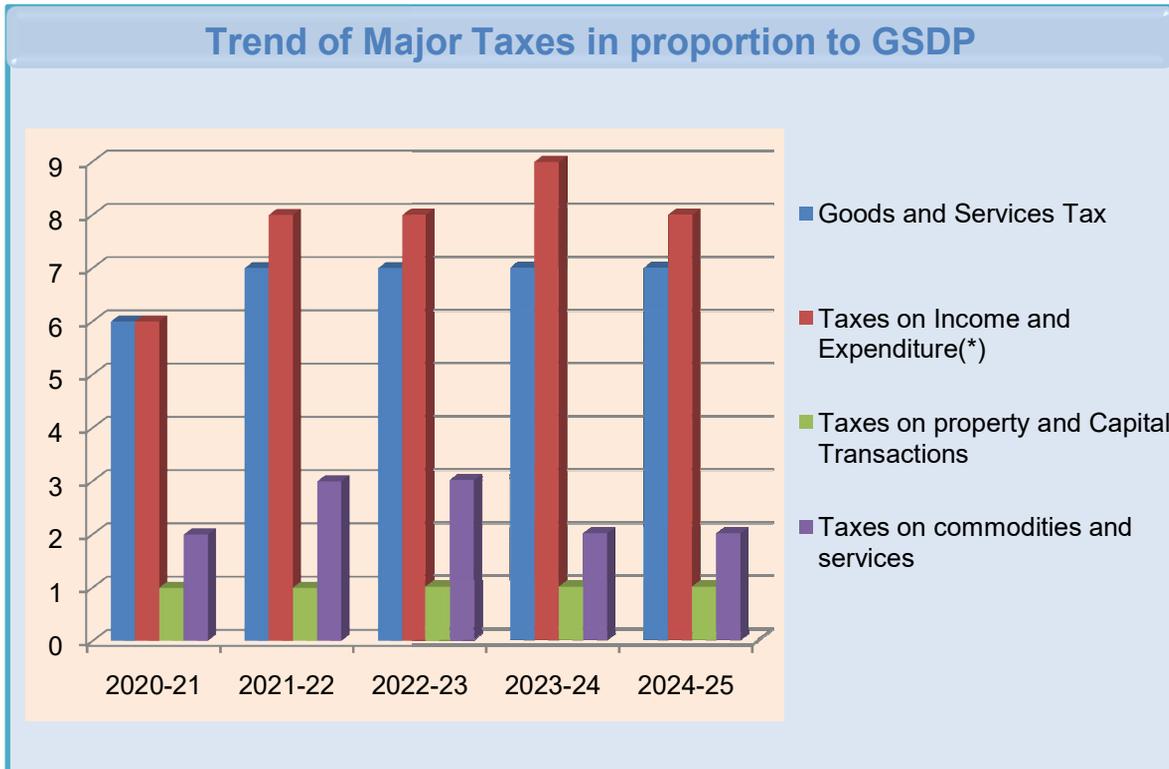


Sector-wise Tax Revenue

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Goods and Services Tax	33,839	44,706	50,232	62,155	66,806
Taxes on Income and Expenditure	36,705	53,981	63,438	73,659	83,786
Taxes on Property and Capital Transactions	4,508	5,515	6,812	6,928	8,546
Taxes on Commodities and Services	15,151	22,005	19,046	19,223	23,875
Total Tax Revenue	90,203	1,26,207	1,39,528	1,61,965	1,83,013

The increase in total tax revenue is mainly attributed to more collection under ‘Goods and Services Tax’ (₹66,806 crore), ‘Corporation Tax’ (₹36,728 crore), ‘Taxes on Income other than Corporation Tax’ (₹46,839 crore), ‘Other Taxes on Income and Expenditure’ (₹218 crore), ‘Customs’ (₹6,585 crore) and ‘Union Excise Duties’ (₹1,267 crore).



(*) Primarily net proceeds of Central share to the State.

2.4 State's own Tax and State's Share of Union Taxes

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes		State's Own Tax Revenue	
		Amount	Percentage to GSDP*	Amount	Percentage to GSDP*
2020 - 21	90,203	59,861	9.68%	30,342	4.90%
2021 - 22	1,26,207	91,353	13.52%	34,854	5.16%
2022 - 23	1,39,528	95,510	12.71%	44,018	5.86%
2023 - 24	1,61,965	1,13,604	13.30%	48,361	5.66%
2024 - 25	1,83,012	1,29,434	13.04%	53,578	5.40%

* GSDP of 2024-25 was ₹9,91,997 crore.

The percentage of "State share of Union taxes" to GSDP has increased from 9.68% in 2020-21 to 13.04% in 2024-25, the percentage of "State's own tax revenue" to GSDP has increased from 4.90% to 5.40% during the same period.

2.4.1 Trend in State's own Tax collection over the past five years

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
Taxes on Sales, Trade etc.	6,031	6,872	9,881	9,371	10,554
State Goods and Services Tax	16,050	19,264	23,243	27,678	29,003
Stamps and Registration Fees	4,206	5,224	6,451	6,348	7,976
Taxes on Goods and Passengers	6	(-1)	1	(-1)	8
Taxes on Vehicles	2,268	2,475	2,935	3,358	3,678
Land Revenue	302	284	361	580	571
Other Taxes on Income and Expenditure	126	141	156	180	219
State Excise	(-4)	(-1)	1	1	0.04
Others	1,357	596	989	846	1,569
Total State's own Taxes	30,342	34,854	44,018	48,361	53,578

2.5 Efficiency of Tax Collection

A. Goods and Services Tax

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Collection	33,839	44,706	50,232	62,155	66,806
Expenditure on Collection	131	133	142	167	179
Efficiency of Tax Collection	0.39%	0.30%	0.28%	0.27%	0.27%

B. Taxes on Property and Capital Transactions

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Collection	4,509	5,515	6,812	6,928	8,546
Expenditure on Collection	704	847	1,012	1,227	1,465
Efficiency of Tax Collection	16%	15%	15%	15%	17%

C. Taxes on Commodities and Services

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Collection	15,150	22,005	19,046	19,223	23,874
Expenditure on Collection	324	348	563	651	667
Efficiency of Tax Collection	2.14%	1.58%	2.96%	3.39%	2.79%

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

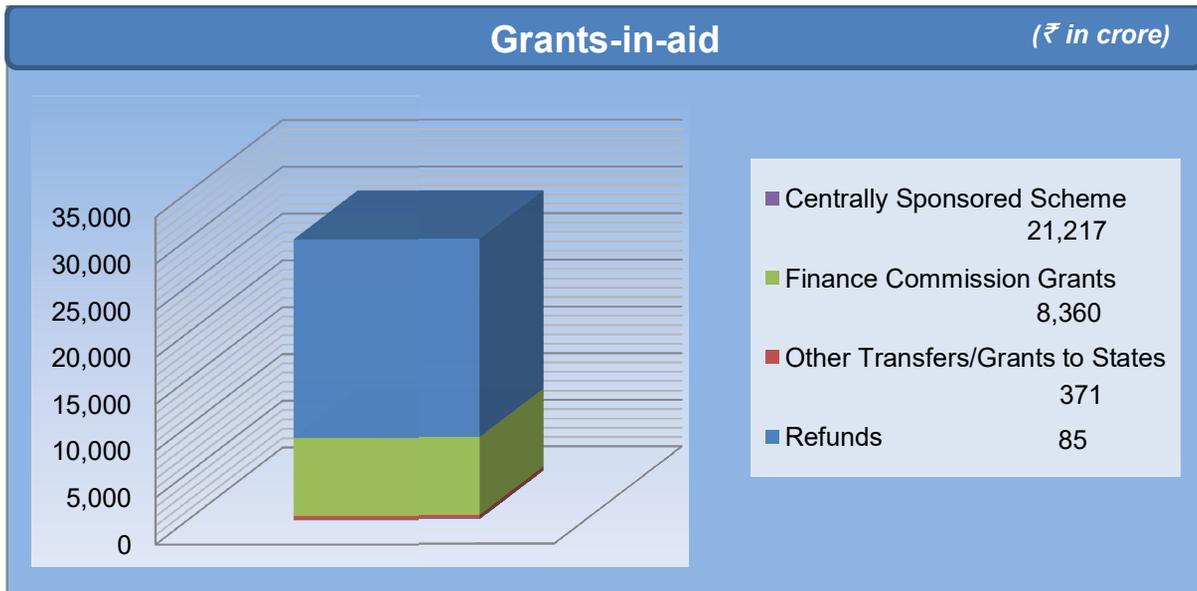
2.6 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Goods and Services Tax	17,789	25,442	26,989	34,478	37,803
Corporation Tax	18,062	27,179	32,020	34,099	36,728
Taxes on Income other than Corporation Tax	18,517	26,661	31,262	39,380	46,839
Taxes on Wealth	0	7	0	0	0
Customs	3,180	6,776	3,755	3,981	6,585
Union Excise Duties	2,012	3,869	1,178	1,506	1,267
Service Tax	258	1,326	149	21	4
Other Taxes and Duties on Commodities and Services	43	93	157	139	208
State Share of Union Taxes	59,861	91,353	95,510	1,13,604	1,29,435
Total Tax Revenue	90,203	1,26,207	1,39,528	1,61,965	1,83,013
% of Union Taxes to Total Tax Revenue	66	72	68	70	71
% of Share of Union Taxes to GSDP	10	14	13	13	13

2.7 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise, Grants for Centrally Sponsored Schemes, Finance Commission Grants and Other Transfers/Grants to States/Union Territories with Legislature. Total receipts during 2024-25 under Grants-in-aid were ₹29,863 crore as shown below: -



The grants-in-aid increased by 14 *per cent* in 2024-25 as compared to 2023-24. As against a Budget Estimate (BE) of ₹52,161 crore of grants-in-aid, the State Government has actually received ₹29,863 crore of Grants-in-aid (57 *per cent* of BE).

2.8 Public Debt

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

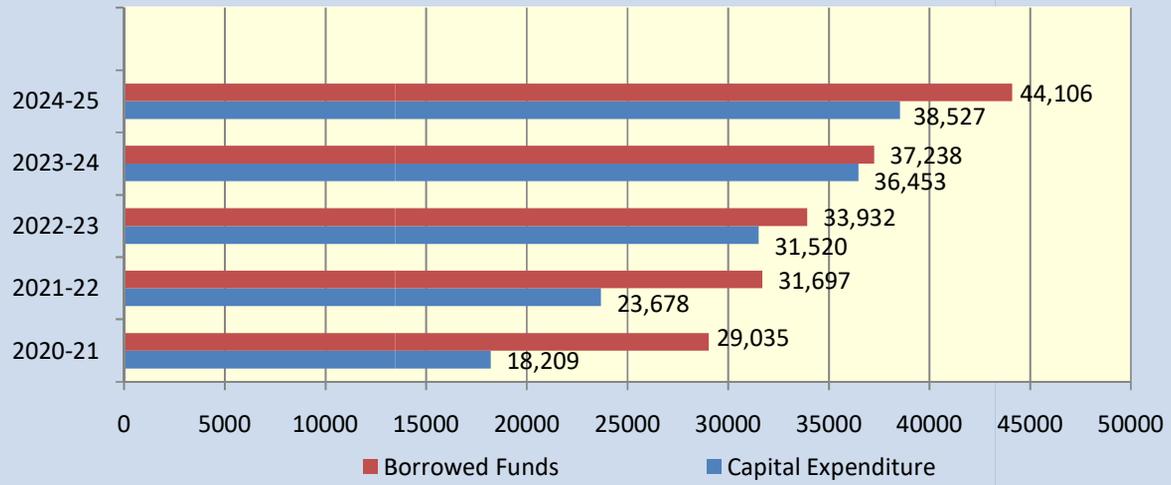
Trend of Public Debt over the past five years

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	23,475	23,297	25,243	28,107	28,937
Central Loans	5,559	8,400	8,690	9,131	15,169
Total Public Debt	29,035	31,697	33,933	37,238	44,105

Against the total internal debt of ₹49,549 crore of the State Government in 2024-25 plus the Central loan component of ₹16,500 crore received during this period, capital expenditure was ₹38,527 crore, indicating that the total of the public debt was used for creation of capital assets and developmental purposes.

Borrowed funds viz-a-viz Capital Expenditure (₹ in crore)



CHAPTER III

EXPENDITURE

3.1 Introduction

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

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

3.2 Revenue Expenditure

Revenue Expenditure of ₹2,19,015 crore for the year 2024-25 fell short of Budget Estimates (₹2,25,677 crore) by ₹6,662 crore. Revenue Expenditure was 22 per cent of the GSDP in the year 2024-25. The shortfall of expenditure against Budget Estimates under Revenue section during the past five years is given below:

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	1,64,751	1,77,071	1,91,957	2,07,848	2,25,677
Actuals	1,39,493	1,59,220	1,83,976	1,90,514	2,19,015
Gap	25,258	17,851	7,981	17,334	6,662
% of gap over BE	15	10	4	8	3

The State is unable to spend whatever has been budgeted, though the resources were available. The percentage of gap of actual expenditure to budgeted expenditure is at 3 indicating the need to accelerate the pace of developmental expenditure.

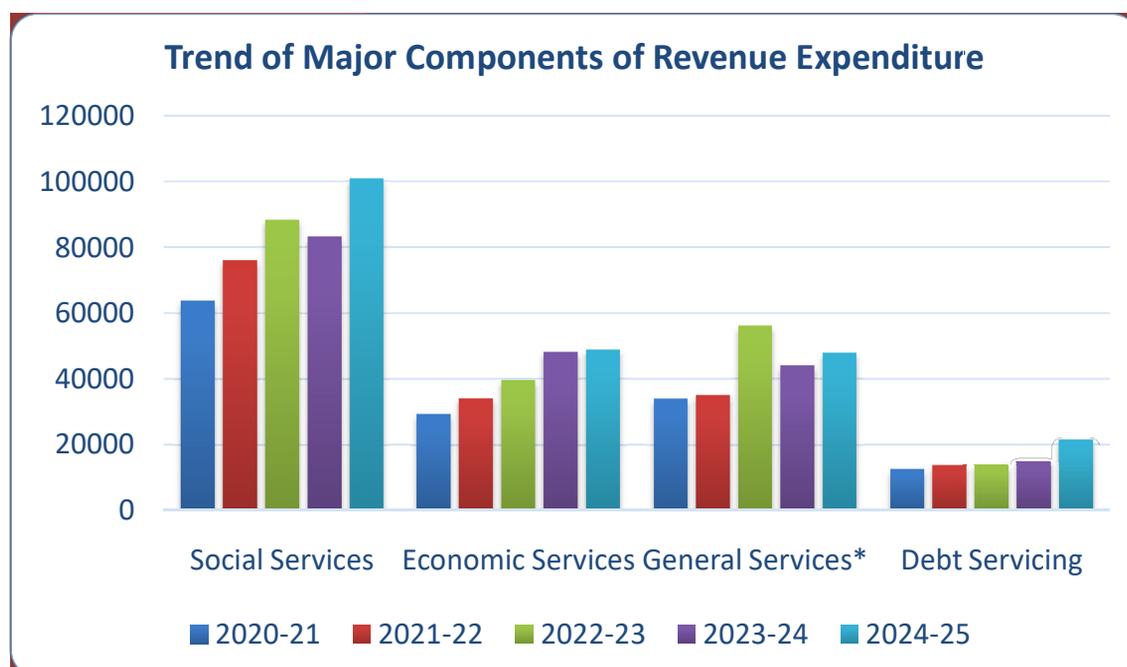
3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

Components	Amount (₹ in crore)	Percentage
A. General Services	69,246	32
B. Social Services	1,00,948	46
C. Economic Services	48,821	22
D. Grants-in-aid and Contributions	-	-
Total - Expenditure (Revenue Account)	2,19,015	100

3.2.2 Major components of Revenue Expenditure (2020-25)

(₹ in crore)

Sl. No.	Sector	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Social Services	63,808	76,115	88,349	83,225	1,00,948
2.	Economic Services	29,445	34,166	39,598	48,071	48,821
3.	General Services*	33,946	35,117	42,207	44,034	47,922
4.	Debt Servicing	12,484	13,822	13,822	15,184	21,324
	Total	1,39,683	1,59,220	1,83,976	1,90,514	2,19,015



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

3.3 Capital Expenditure

Capital disbursements for the year 2024-25 was ₹62,924 crore (including repayment of public debts) which was 6.34 per cent of GSDP. It was more than Budget Estimates (₹53,049 crore) by ₹9,875 crore.

3.3.1 Sectoral distribution of Capital Expenditure

During 2024-25, the Government spent ₹3,471 crore on various Projects (₹2,594 crore on Major Irrigation and ₹877 crore on Minor Irrigation), ₹1,517 crore on Flood Control Projects, ₹1,108 crore on New and Renewable Energy and ₹2,944 crore on Power Projects. Apart from above, the Government invested ₹4,152 crore in various Corporations/Companies/Societies.

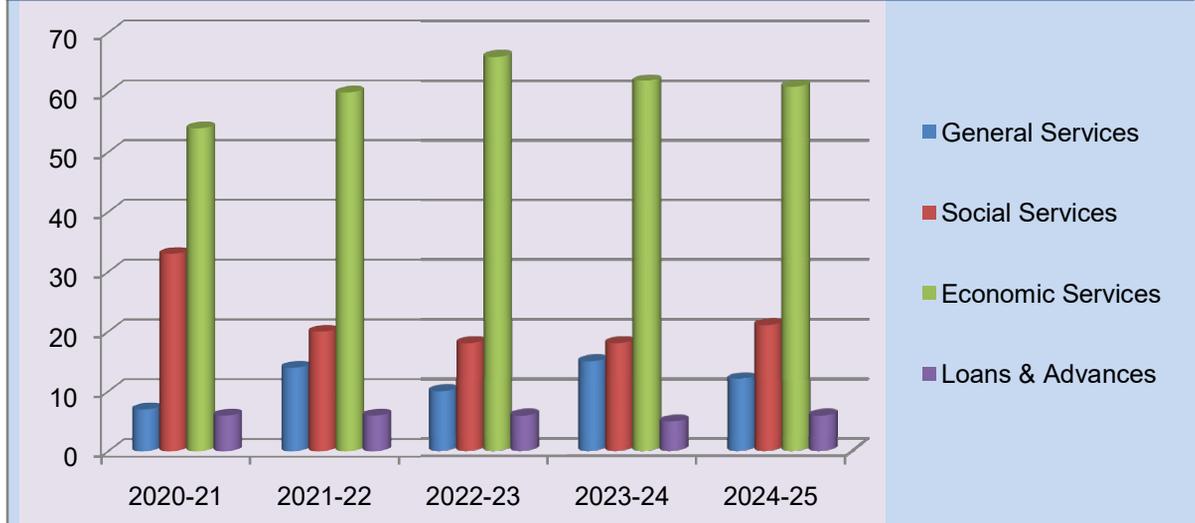
Sl. No.	Sector	Amount (₹ in crore)	Percentage
1.	General Services - Police, Land Revenue etc.	5,028	12
2.	Social Services - Education, Health & Family Welfare Water Supply, Welfare of SC/ST etc.	8,685	21
3.	Economic Services - Agriculture, Rural Development Irrigation, Co-operation, Energy, Industries, Transport etc.	24,814	61
4.	Loans and Advances Disbursed	2,453	6
	Total	40,980	100

3.3.2 Sectoral distribution of capital expenditure over the past five years

(₹ in crore)

Sl. No.	Sector	2020-21	2021-22	2022-23	2023-24	2024-25
1.	General Services	1,387	3,507	3,255	5,664	5,028
2.	Social Services	6,332	5,154	5,967	7,001	8,685
3.	Economic Services	10,491	15,017	22,298	23,788	24,814
4.	Loans and Advances	1,113	1,479	2,057	2,136	2,453
	Total	19,323	25,157	33,577	38,589	40,980

Trend of Sectoral Distribution of Capital Expenditure



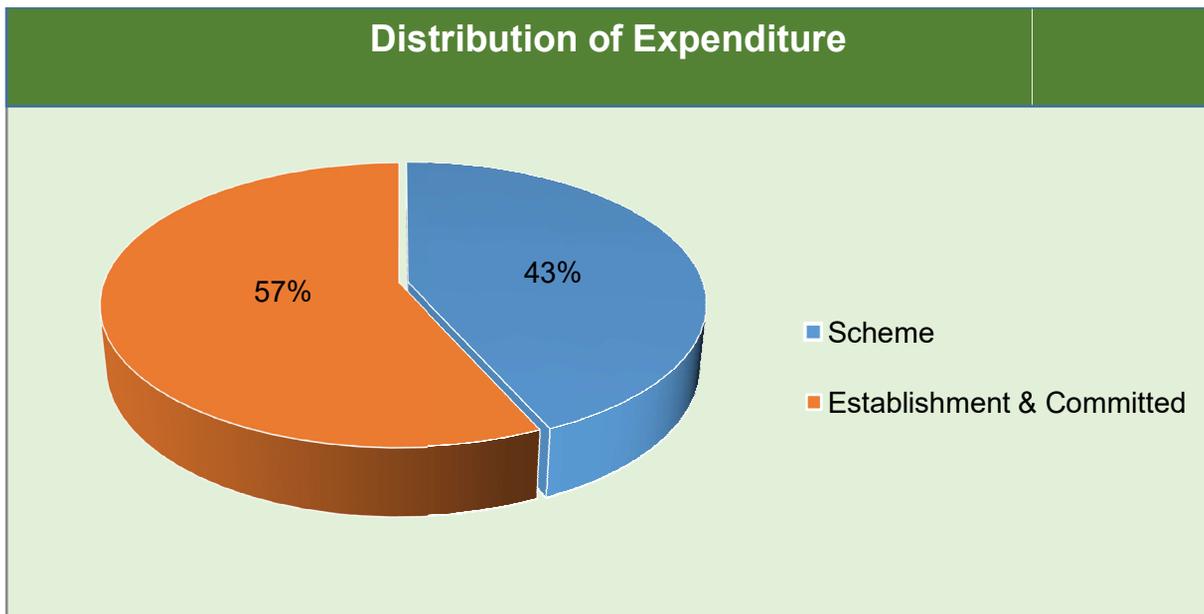
CHAPTER IV

ESTABLISHMENT & COMMITTED AND SCHEME EXPENDITURE

4.1 Distribution of Expenditure (2024-25)

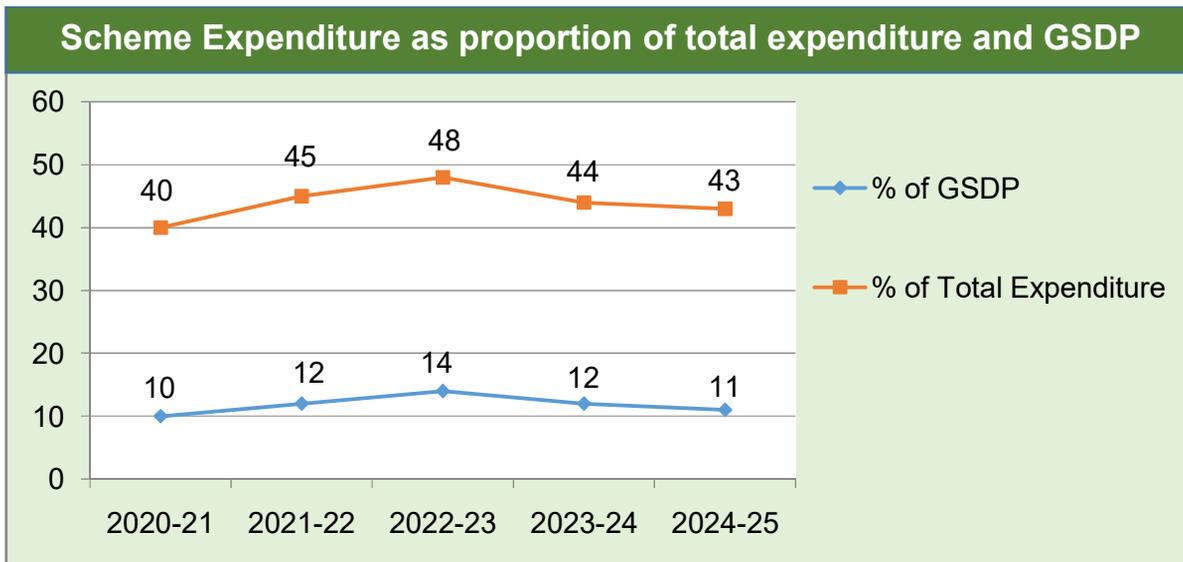
(₹ in crore)

	Actual Expenditure
Scheme Expenditure (both revenue and capital)	1,12,542
Establishment & Committed Expenditure (both revenue and capital)	1,47,452



4.2 Scheme Expenditure

Scheme expenditure (both revenue and capital) during 2024-25 was ₹1,12,542 crore, constituting 43 per cent of total disbursements of ₹2,59,995 crore. This comprised, ₹59,513 crore under State Schemes, ₹50,699 crore under Centrally Sponsored Schemes, ₹ (-)25 crore under Central Area Schemes and ₹2,355 crore under Loans and Advances.



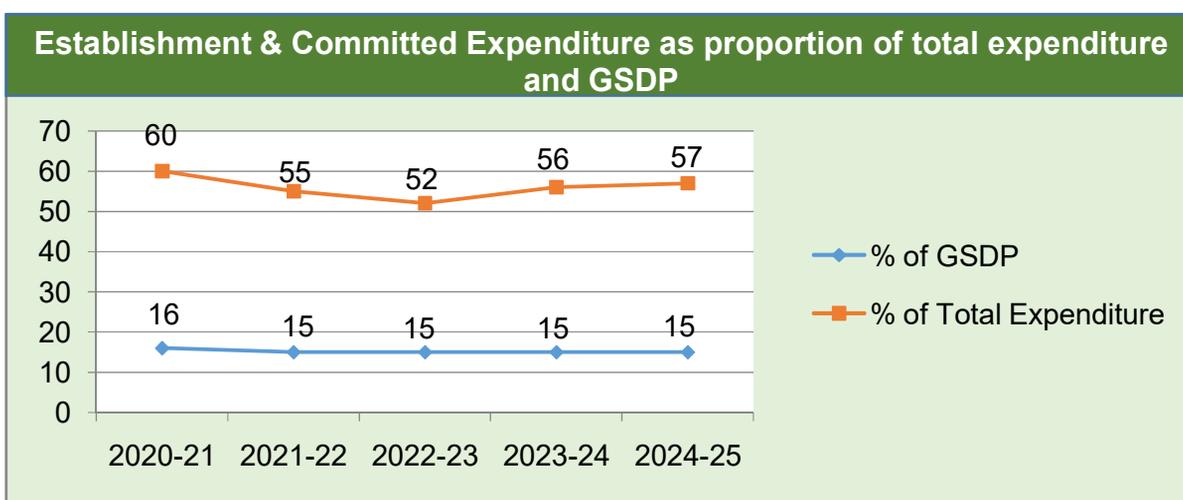
4.2.1. Scheme expenditure under Capital Account

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Total Capital Expenditure	19,323	25,157	33,577	38,589	40,980
Capital Expenditure (Scheme)	19,204	24,811	33,424	38,369	40,843
<i>Per cent</i> of Capital Expenditure (Scheme) to Total Capital Expenditure	99	99	99	99	99

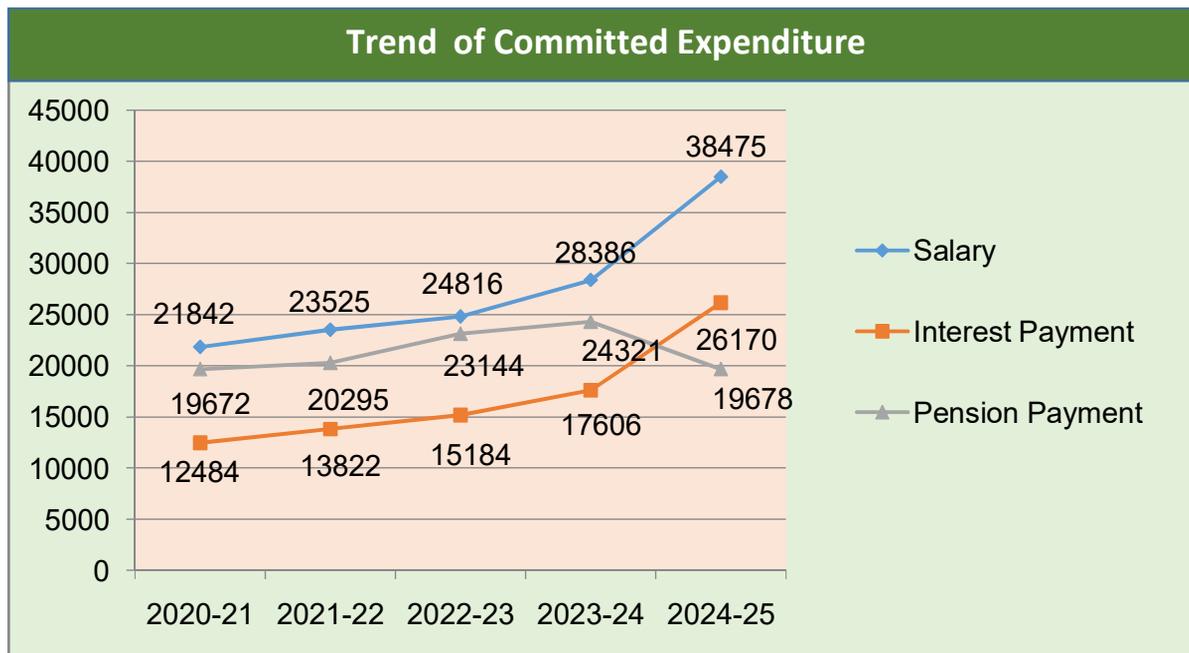
4.3 Establishment & Committed Expenditure

Establishment & Committed Expenditure during 2024-25 was ₹1,47,452 crore, constituting 57 per cent of total disbursements of ₹2,59,995 crore. This comprises ₹1,47,315 crore under Revenue, ₹39 crore under Capital and ₹99 crore under Loans and Advances.



4.4 Committed Expenditure

(₹ in crore)



(₹ in crore)

Component	2020-21	2021-22	2022-23	2023-24	2024-25
Committed Expenditure	53,998	57,677	63,143	70,313	84,323
Revenue Expenditure	1,39,493	1,59,220	1,83,976	1,90,514	2,19,015
Revenue Receipts	1,28,168	1,58,797	1,72,688	1,93,347	2,18,657
<i>Per cent</i> of committed expenditure to Revenue Receipts	42	36	37	36	39
<i>Per cent</i> of committed expenditure to Revenue Expenditure	39	36	34	37	39

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

CHAPTER V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts for 2024-25

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Re-appropriation	Total	Actual expenditure	Saving (-) Excesses (+)
1.	Revenue						
	Voted	2,07,343	62,198	8,075	2,69,541	2,00,800	(-)68,741
	Charged	22,600	138	0	22,738	21,846	(-)892
2.	Capital						
	Voted	29,416	17,909	2,269	47,325	39,880	(-)7,445
	Charged	--	--	--	--	--	--
3.	Public Debt						
	Charged	22,393	0	0	22,393	21,944	(-)449
4.	Loans and Advances						
	Voted	1,240	1,281	43	2,521	2,453	(-)68
Total		2,82,992	81,526	10,387	3,64,518	2,86,922	(-)77,596

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt.	Loans & Advances	
2020-21	(-)51,842	(-)24,977	(-)173	(-)615	(-)77,607
2021-22	(-)53,857	(-)16,848	(-)348	(-)141	(-)71,194
2022-23	(-)51,724	(-)14,433	(-)319	(-)35	(-)66,511
2023-24	(-)57,976	(-)6,682	(-)580	(-)236	(-)65,474
2024-25	(-)69,634	(-)7,445	(-)449	(-)68	(-)77,596

5.3 Significant Savings

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

Some grants with persistent and significant savings are given below:

(Percentage of savings to total allocation)

Grant	Nomenclature	2020-21	2021-22	2022-23	2023-24	2024-25
01	Agriculture Department	56%	53%	41%	46%	45%
04	Cabinet Secretariat Department	64%	25%	69%	49%	42%
08	Art, Culture and Youth Department	57%	45%	32%	54%	46%
11	Backward Classes and Most Backward Classes Welfare Department	76%	4%	18%	32%	12%
18	Food and Consumer Protection Department	68%	41%	43%	34%	17%
20	Health Department	31%	34%	42%	33%	35%
25	Information Technology Department	38%	54%	23%	37%	34%
30	Minorities Welfare Department	55%	52%	71%	59%	27%
31	Parliamentary Affairs Department	0%	69%	78%	78%	75%
37	Rural Works Department	55%	45%	32%	33%	9%
38	Prohibition, Excise and Registration Department	36%	27%	15%	38%	29%
39	Disaster Management Department	28%	33%	36%	47%	57%
40	Revenue and Land Reforms Department	53%	40%	39%	36%	34%
42	Rural Development Department	48%	40%	15%	53%	38%
45	Sugar Industries Department	61%	68%	74%	49%	36%
47	Transport Department	47%	53%	46%	44%	62%
52	Department of Sports	0%	0%	0%	42%	31%

During 2024-25, supplementary grants totalling ₹81,526 crore (28.41 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

(₹ in crore)

Grant	Name of Department	Section	Original	Supplementary	Actual Expenditure
01	Agriculture Department	Revenue	3,371	537	2,164
02	Animal and Fisheries Resources Department	Revenue	1,631	311	1,240
04	Cabinet Secretariat Department	Revenue	318	62	246
07	Vigilance Department	Revenue	46	3	44
08	Art, Culture and Youth Department	Revenue	260	12	148
09	Co-operative Department	Revenue	1,192	151	1,096
		Capital	17	11	26
12	Finance Department	Revenue	1,966	123	2,001
17	Commercial Taxes Department	Revenue	238	0.26	179
19	Environment, Forest and Climate Change Department	Revenue	812	268	857
20	Health Department	Revenue	14,268	4,963	12,491
22	Home Department	Revenue	15,777	462	13,190
25	Information Technology Department	Revenue	128	98	154
26	Labour Resources Department	Revenue	992	152	968
		Capital	234	9	243
28	High Court of Bihar	Revenue	249	75	302
29	Mines and Geology Department	Revenue	63	63	45
30	Minorities Welfare Department	Revenue	305	45	279
32	Legislature	Revenue	284	36	276
33	General Administration Department	Revenue	1025	91	831
35	Planning and Development Department	Revenue	601	193	443
36	Public Health Engineering Department	Capital	902	179	939
37	Rural Works Department	Capital	7,369	618	6,865
38	Prohibition, Excise and Registration Department	Revenue	667	12	478

Grant	Name of Department	Section	Original	Supplementary	Actual Expenditure
39	Disaster Management Department	Revenue	9,443	105	4,085
40	Revenue and Land Reforms Department	Revenue	1,850	891	1,833
42	Rural Development Department	Revenue	14,247	4,162	11,342
43	Science Technology and Technical Education Department	Revenue	722	60	657
44	Scheduled Castes and Scheduled Tribes Welfare Department	Revenue	1,802	165	1,602
45	Sugar Industries Department	Revenue	124	24	95
47	Transport Department	Revenue	439	170	237
		Capital	12	22	6
50	Minor Water Resources Department	Revenue	246	96	305

CHAPTER VI

ASSETS AND LIABILITIES

6.1 Assets

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

Total investments in the share capital of non-financial Public Sector Undertakings (PSUs) stood at ₹45,665 crore at the end of 2024-25. However, dividends received on investment during the year were ₹3.34 crore (i.e., 0.007 per cent). During 2024-25, investments increased by ₹4,152 crore (net) and income from dividends decreased by ₹6.17 crore as compared to 2023-24 (₹9.51 crore).

Cash Balance with RBI stood at ₹27,489 crore on 31 March 2024 and increased to ₹40,100 crore at the end of March 2025.

6.2 Debt and Liabilities

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

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

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Accounts (*)	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2020-21	1,77,215	29	49,981	8	2,27,196	37
2021-22	2,08,913	31	48,597	7	2,57,510	38
2022-23	2,42,846	32	50,461	7	2,93,307	39
2023-24	2,72,256	32	52,657	6	3,24,913	38
2024-25	3,16,362	32	57,772	6	3,74,133	38

(*) Excludes suspense and remittance balances.

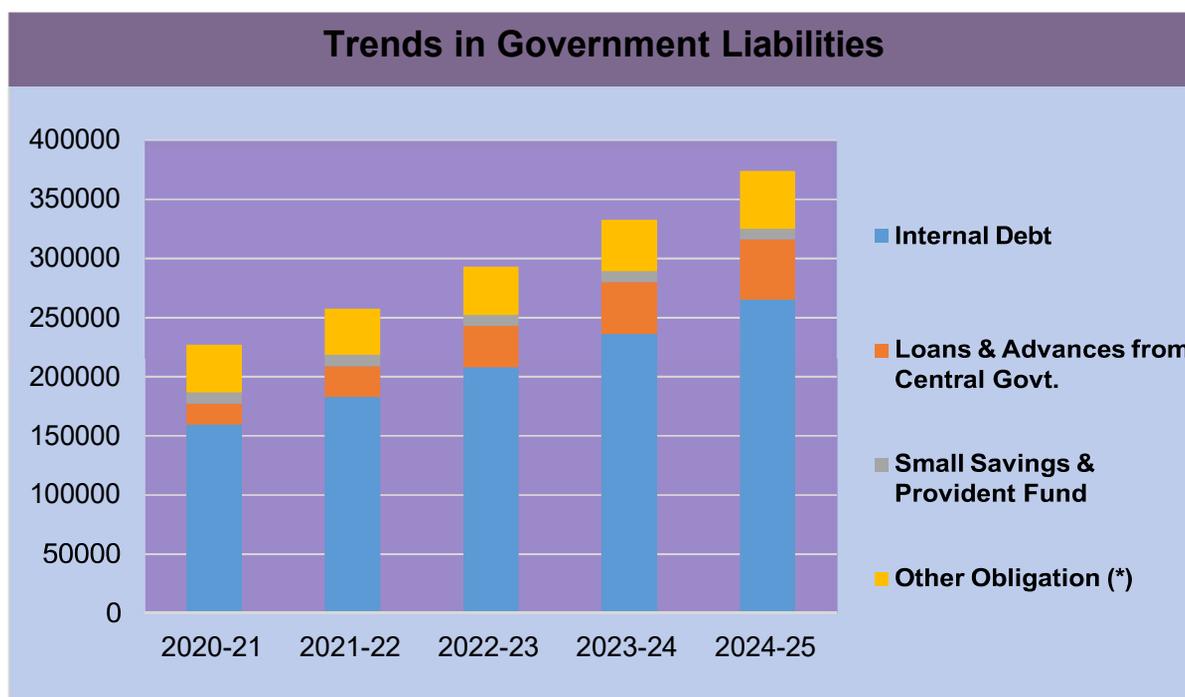
Note:1. Figures are progressive balances to end of the year.

2. 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.

There is a net increase of ₹49,220 crore (13per cent) in Public Debt and Other liabilities at the end of 2024-25 (₹3,74,133 crore) as compared to 2023-24 (₹3,24,913crore).

(₹ in crore)

Trends in Government Liabilities				
Year	Internal Debt	Loans & Advances from Central Govt.	Small Savings & Provident Fund	Other Obligation (*)
2020-21	1,59,557	17,657	9,445	40,536
2021-22	1,82,855	26,058	9,517	39,075
2022-23	2,08,098	34,748	9,397	41,065
2023-24	2,36,205	43,879	9,141	43,516
2024-25	2,65,142	51,220	8,628	49,144



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

6.3 Guarantees

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

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2020-21	24,972	16,080	328
2021-22	37,317	24,655	415
2022-23	40,317	25,257	683
2023-24	50,425	26,715	1,326
2024-25	50,425	24227	144

C **CHAPTER VII**

OTHER ITEMS

7.1 Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. The balances under Internal Debt is ₹2,65,142 crore as on 31 March 2025.

7.2 Loans given by the State Government

In respect of old loans amounting to ₹13,379.55 crore involving 23 Departments (33 Loanee 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).

7.3 Financial assistance to Local Bodies and Others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹54,929 crore in 2020-21 to ₹79,951 crore in 2024-25. Grants to Zila Parishads, Municipalities/Corporation and Panchayat Samities including Gram Panchayat (₹23,509 crore) represented 29 *per cent* of total grants given during the year.

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

(₹ in crore)

Year	Zila Parishads	Corporation/ Municipalities/ Councils	Panchayat Samities including Gram Panchayat	Others*	Total
2020-21	1,760	4,784	11,139	37,246	54,929
2021-22	3,279	5,383	9,989	46,364	65,015
2022-23	2,859	4,991	11,615	60,476	79,941
2023-24	3,323	6,952	13,432	53,893	77,600
2024-25	2,516	8,035	12,957	56,443	79,951

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

7.4 Cash Balance and investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2024	As on 31 March 2025	Net increase (+) / decrease (-)
Cash Balances	727	967	240
Investments from cash balances (GOI Treasury Bills)	26,762	39,133	12,371
Other cash balance			
i) Departmental Balance	233	233	0
ii) Permanent Cash Imprest	766	765	(-1)
Investment from earmarked fund balances	8,495	10,141	1,646
(a) Sinking fund	0	0	0
(b) Guarantee Redemption Fund	--	--	--
(c) Other funds	--	--	--
* Interest Realised	264	913	649

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

State Government had a positive closing cash balance at the end of 2024-25. Interest receipt on these investments has been increased by 246 per cent.

7.5 Submission of Accounts by Accounts rendering units

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.

7.6 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, 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.

7.7 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 thereon 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 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).

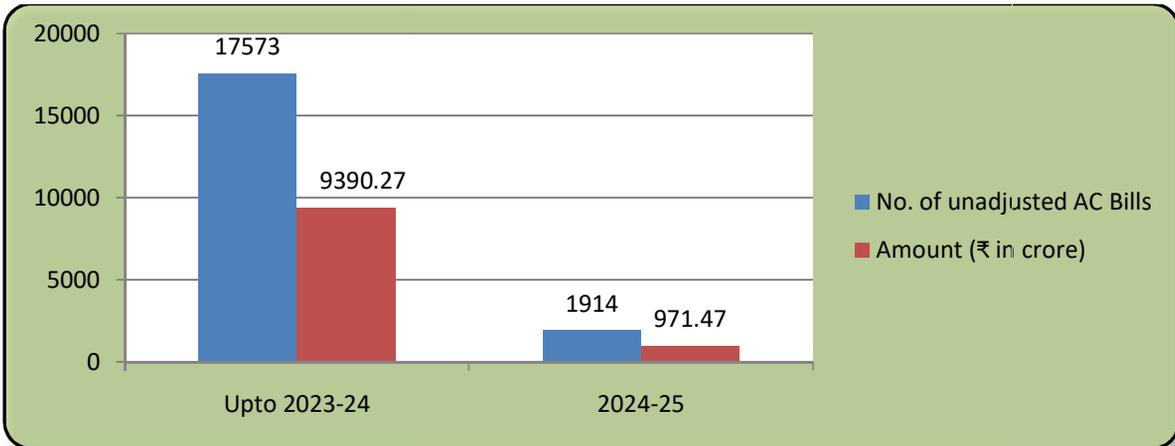
In addition to the Off-Budget borrowings, implicit subsidies to the power utility of ₹15,342.96 crore on account of non-recovery of cost were also provided in the year. No guarantee was invoked during the year 2024-25.

7.8 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.

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 are given below:

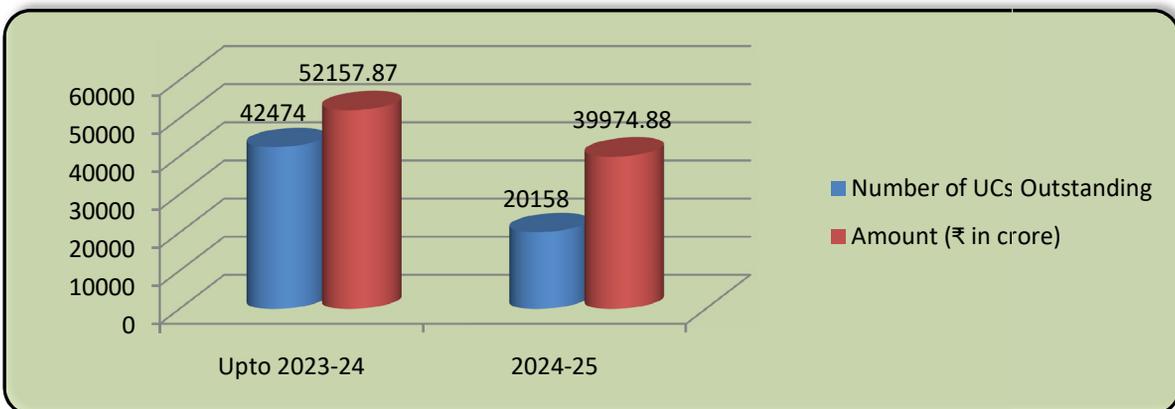


7.9 Utilisation Certificates (UCs) for Grants-in-aid not received

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:



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

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.

7.10 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 ₹141.13 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 March 2025 are given below:

(₹ in crore)

Particulars	No. of PD Accounts	Amount
Opening balance	252	2,180.46
Not Migrated in CFMS	4	1.54
Receipt during the year	0	1,686.66
Payment during the year	0	1,207.55
Closing balance	252	2,659.57

7.11 Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances given by the State

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.

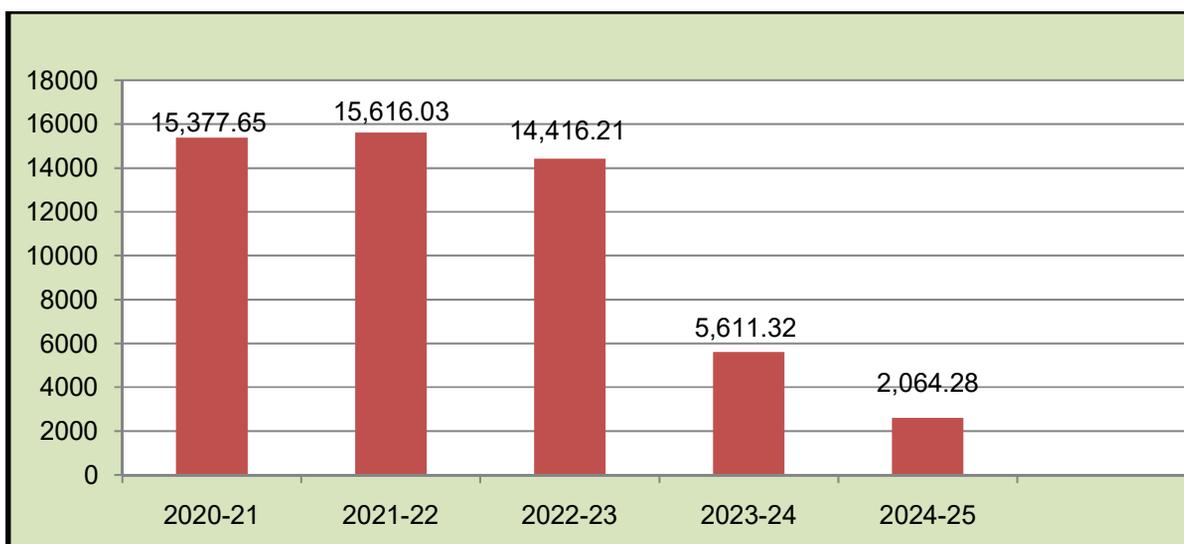
In comparison, during 2023-24, total receipts amounting to ₹2,53,602.34 crore (99.98 per cent of total receipts, ₹2,53,660.71 crore), revenue expenditure amounting to ₹1,88,201.26 crore (98.79 per cent of total revenue expenditure, ₹1,90,514.17 crore) and capital expenditure amounting to ₹36,364.75 crore (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.

7.12 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 contribution ₹5,636.95 crore towards NPS (Employees' ₹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.

7.13 Suspense Accounts Balances

During the past five years, balances under suspense accounts decreased from ₹15,377.65 crore in 2020-21 to ₹2,064.28 crore in 2024-25.



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

(₹ in crore)

Suspense Accounts	2020-21	2021-22	2022-23	2023-24	2024-25
Pay and Accounts Office Suspense	313.90	365.08	365.73	310.07	313.04
Suspense Accounts (Civil)	14,527.78	14,785.91	13,832.20	4,872.12	1,121.50
Cash Settlement Suspense Accounts	32.29	32.29	32.29	32.29	32.29
Reserve Bank Suspense (Headquarters)	262.63	261.72	257.40	3.33	(-) 12.16
Reserve Bank Suspense (Central Accounts Office)	605.60	354.98	358.26	355.51	640.30
Departmental Adjusting Account	104.41	104.41	104.41	104.41	104.41
Tax Deducted at Source (TDS) Suspense	464.67	284.44	525.39	62.88	82.15
Material Purchase Settlement Suspense Accounts	66.11	66.11	66.11	66.11	66.11

7.14 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.

7.15 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) 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.

7.16 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 2023-24	Amount spent out of total amount transferred during 2023-24	Unspent amount as on 31 March, 2024
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

7.17 Compliance of Indian Government Accounting Standards (IGASs)

With a view to improving standards of Governmental accounting and financial reporting which will enhance the quality of decision-making and public accountability, the Government Accounting Standards Advisory Board (GASAB) has formulated Indian Government Accounting Standards (IGAS) for cash system of accounting. The IGAS specifies the disclosure requirements in the Financial Statements of the Union and the State Governments. Accordingly, following three IGAS became mandatory from the effective date after their notification by Ministry of Finance, Government of India.

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.

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.

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