



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

ACCOUNTS AT A GLANCE 2023-24



Government of Bihar

ACCOUNTS AT A GLANCE

for the year 2023-24

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.



Pushkar Kumar

Accountant General (A&E)
Bihar, Patna

Place: Patna

Date: 6 January 2025

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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OVERVIEW

1.1 Introduction

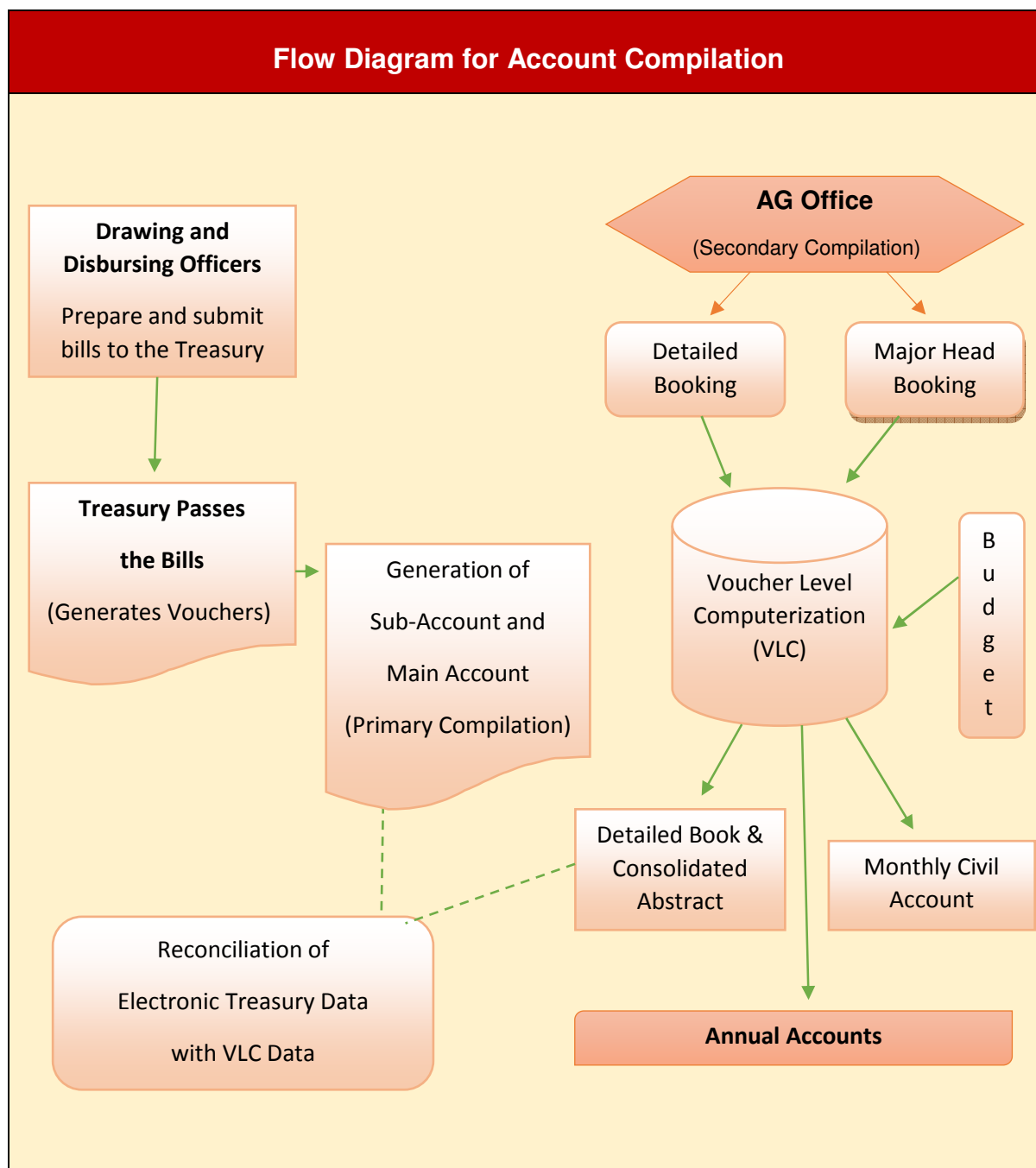
The Accountant General (Accounts and Entitlements), Bihar collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Bihar. The compilation is done from the initial accounts rendered by the Treasuries, accounts rendered by the other 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).

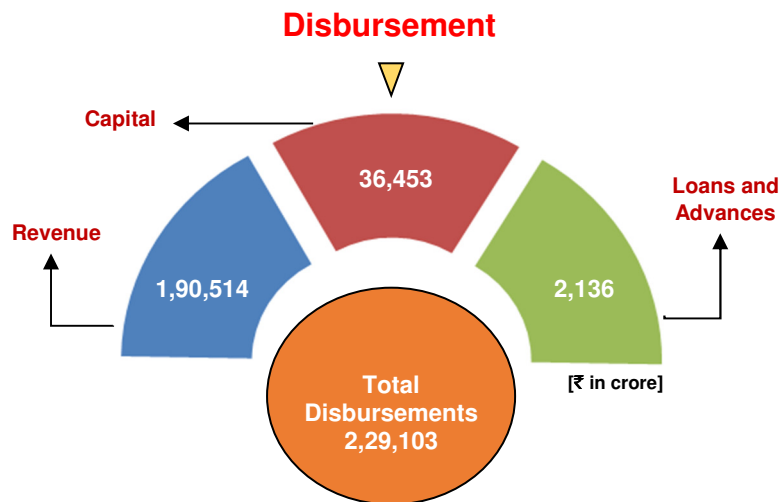
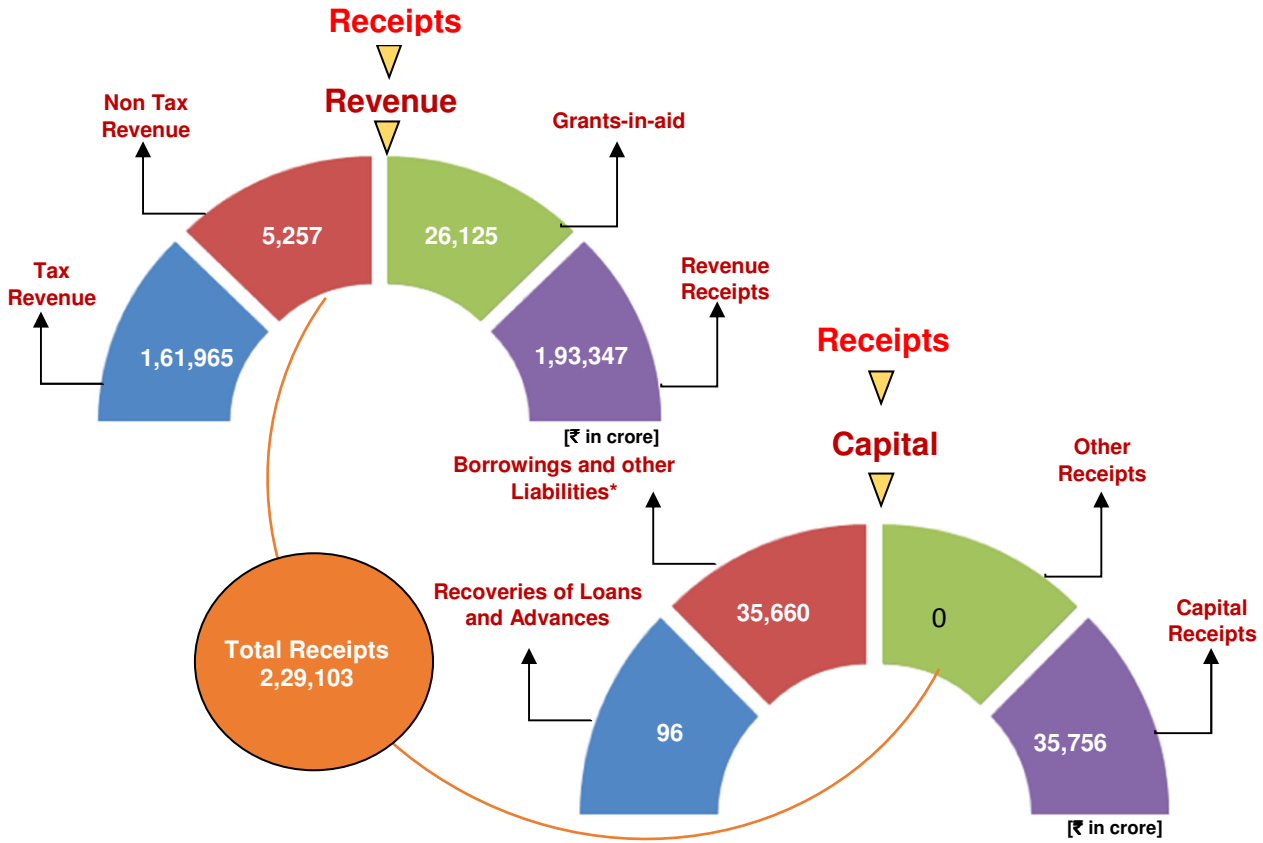
The Union Government transfers substantial funds directly to State Implementing Agencies/ NGOs for implementation of various schemes and programmes. During the year 2023-24, the Government of India (GoI) released ₹18,617 crore directly (₹24,302 crore previous year) to the implementing agencies in Bihar. 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 2023-24.

	Budget Estimate	Actuals	Percentage of actuals to B.E.	Percentage of actuals to GSDP (*)
	(₹ in crore)			
1. Tax Revenue (including Central Share)	1,52,437	1,61,965	106	19
2. Non-Tax Revenue	6,512	5,257	81	1
3. Grant-in-aid and Contributions	53,378	26,125	49	3
4. Revenue Receipts (1+2+3)	2,12,327	1,93,347	91	23
5. Recovery of Loans and Advances	432	96	22	0
6. Other Receipts	-	-	-	-
7. Borrowings and other Liabilities	25,567	35,660	139	4
8. Capital Receipts (5+6+7)	25,999	35,756	137	4
9. Total Receipts (4+8)	2,38,326	2,29,103	66	27
10. Revenue Expenditure	2,07,848	1,90,514	92	22
11. Expenditure on Interest Payments (out of Revenue Expenditure)	18,354	19,072	104	2
12. Capital Expenditure	29,257	36,453	125	4
13. Loans and Advances Disbursed	1,221	2,136	175	0
14. Total Expenditure (10+12+13)	2,38,326	2,29,103	96	27
15. Revenue Surplus/Deficit (4-10)	4,479	2,833	63	0
16. Fiscal Deficit (4+5-14)	25,567	35,660	139	4

* GSDP of 2023-24 was ₹8,54,429 crore.

Receipts and disbursement in year 2023-24



*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, 2023-24, had provided for gross expenditure of ₹3,26,230 crore and reduction of expenditure (recoveries) of ₹0.01 crore. Against this, the actual gross expenditure was ₹2,60,718 crore and reduction of expenditure was ₹8,272 crore, resulting in net savings of ₹67,749 crore (20.77 per cent) and an under-estimation of ₹8,272 crore on reduction of expenditure. The gross expenditure includes ₹4,718 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 2023-24, 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 2023-24, the Government of Bihar had maintained the minimum balance without taking any advance.

1.4.3 Funds flow statement

The State had a Revenue Surplus of ₹2,833 crore and a Fiscal Deficit of ₹35,660 crore representing 0.33 per cent and 4.17 per cent of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 20.60 per cent of total expenditure. This deficit was met from Public Debt (₹37,238 crore), Deficit in Public Account ₹1,658 crore and net of opening and closing cash balance ₹79.22 crore. A sum of ₹70,313 crore which was 36.37 per cent of the revenue receipts (₹1,93,347 crore) of the State Government was spent on committed expenditure like salaries (₹28,386 crore), interest payments (₹17,606 crore) and pension (₹24,321 crore).

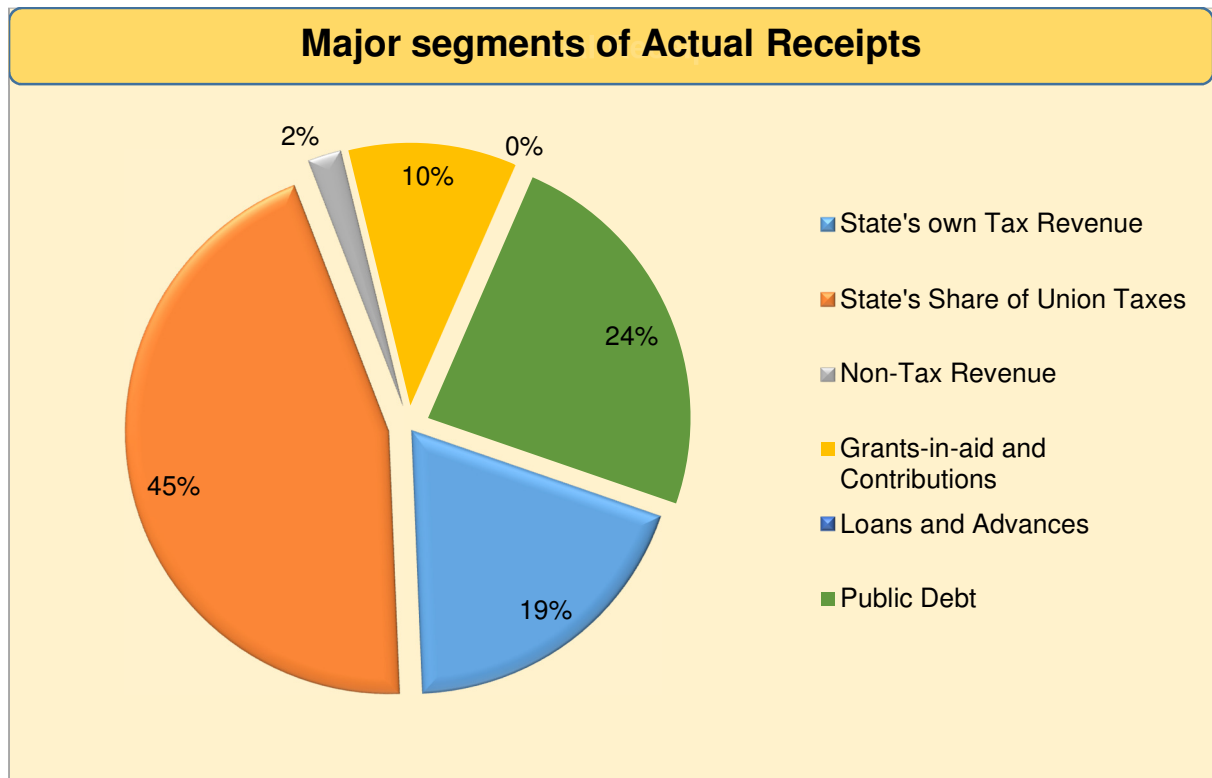
Sources and Application of Funds

(₹ in crore)

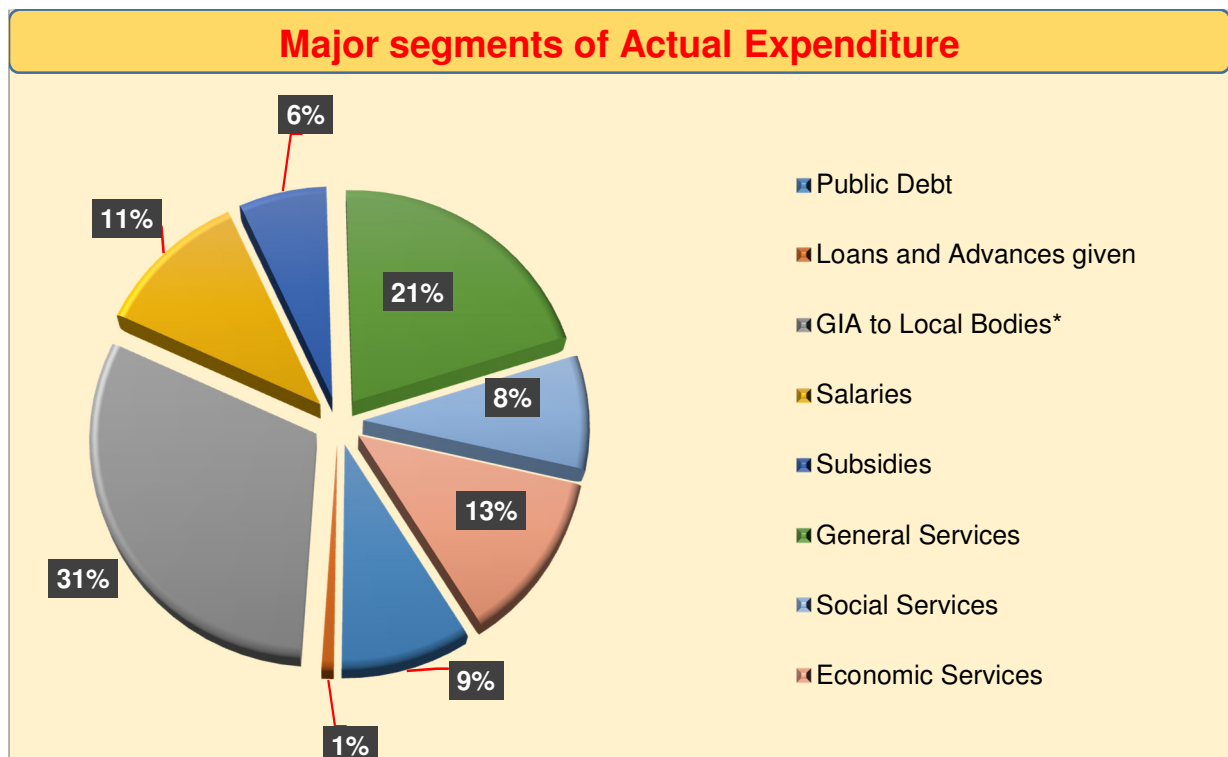
SOURCES	Particulars	Amount
	Opening Reserve Bank Cash Balance as on 1 April 2023	806
Revenue Receipts	1,93,347	
Recovery of Loans & Advances	96	
Public Debt	60,218	
Small Savings, Provident Fund & Others	2,416	
Reserves & Sinking Funds	3,863	
Deposits Received	96,229	
Civil Advances Repaid	0	
Suspense Account	6,57,276	
Remittances	0	
Contingency Fund	0	
Total	10,14,251	

APPLICATION	Revenue Expenditure	1,90,514
	Capital Expenditure	36,453
	Loans Given	2,136
	Repayment of Public Debt	22,979
	Small Savings, Provident Fund and Others	2,672
	Reserves & Sinking Funds	2,641
	Deposits Spent	95,000
	Civil Advances Given	0
	Suspense Account	6,61,127
	Remittances	2
	Closing Reserve Bank Cash Balance as on 31 March 2024	727
	Total	10,14,251

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.) 2023-24	Actual	Percentage of actual to B.E.	Percentage of actual to GSDP (\$)
	(₹ in crore)			
1. State's own Tax Revenue	49,700	48,361	97	6
2. State's Share of Union Taxes	1,02,737	1,13,604	111	13
3. Non-Tax Revenue	6,512	5,257	81	1
4. Grant-in-aid and Contributions	53,378	26,125	49	3
5. Revenue Receipts (1+2+3+4)	2,12,327	1,93,347	91	23
6. Other Receipts	-	-	-	-
7. Recovery of Loans and Advances	432	96	22	0
8. Borrowings and other Liabilities (A)	25,567	35,660	139	4
9. Capital Receipts (6+7+8)	25,999	35,756	138	4
10. Total Receipts (5+9)	2,38,326	2,29,103	96	27
11. Establishment & Committed Expenditure (*)	1,38,296	1,27,268	92	15
12. Revenue Account	1,38,012	1,27,048	92	15
13. Interest Payments out of 12	18,354	19,050	104	2
14. Capital Account	284	220	77	0
15. Scheme Expenditure (*)	1,00,030	1,01,835	102	12
16. Revenue Account	69,836	63,466	91	7
17. Capital Account	30,194	38,369	127	4
18. Total Expenditure (11+15)	2,38,326	2,29,103	96	27
19. Revenue Expenditure (12+16)	2,07,848	1,90,514	92	22
20. Capital Expenditure (14+17) (#)	30,478	38,589	127	5
21. Revenue Surplus/Deficit (5-19) (@)	4,479	2,833	63	0
22. Fiscal Deficit (5+6+7-18) (@)	25,567	35,660	139	4

(\$) Gross State Domestic Product (GSDP) figure of ₹8,54,429 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 (₹36,453 crore), Loans and Advances disbursed (₹2,136 crore).

(*) Includes ₹87 crore under Establishment and Committed Expenditure and ₹2,049 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.

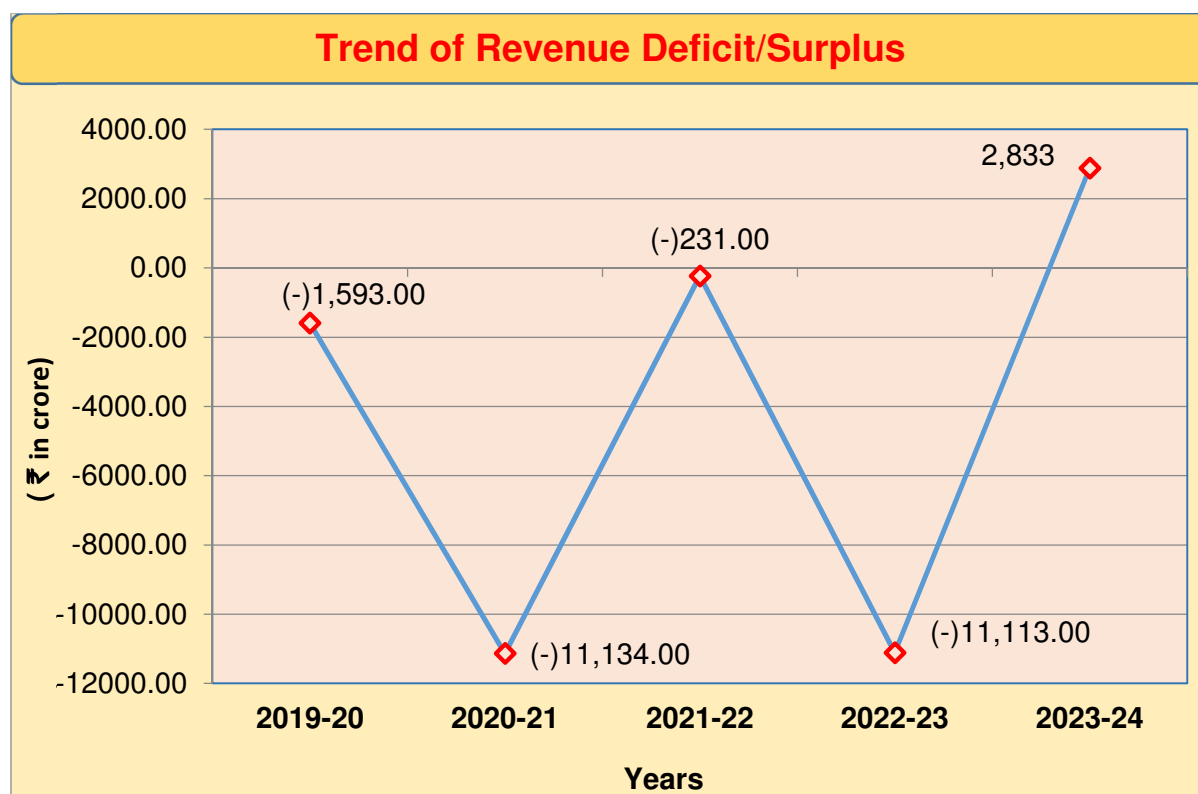
(@) Calculation of Revenue Surplus and Fiscal Deficit includes expenditure under UDAY.

What do the Deficits and Surpluses indicate?

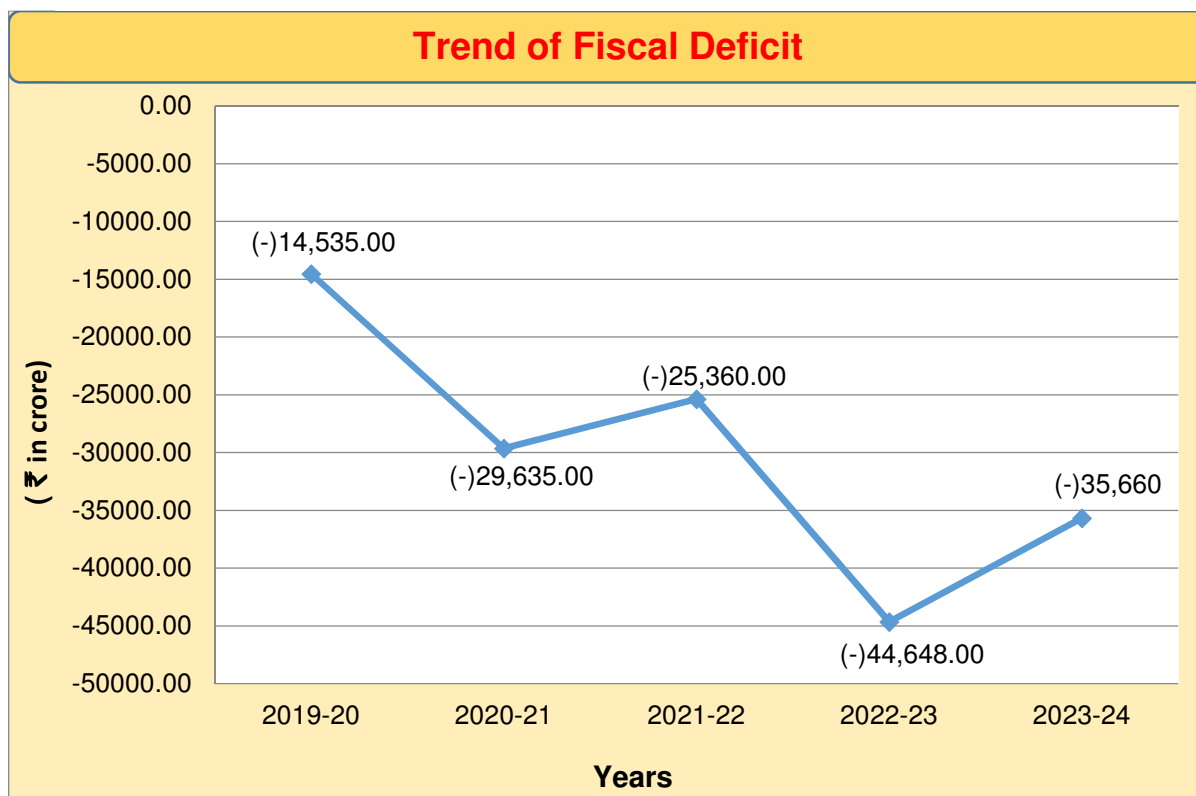
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit / Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure 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

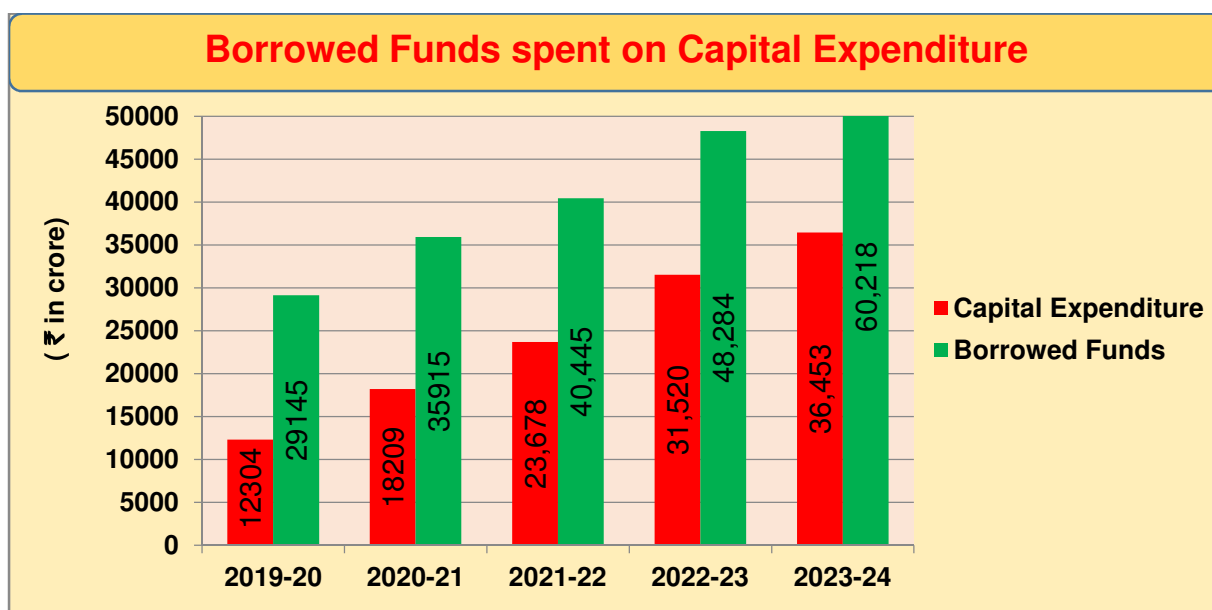
1.6.1 Trend of Revenue Deficit / Surplus (Excluding UDAY)



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 (₹36,453 crore) from borrowing of the current year (₹60,218 crore) and revenue surplus (₹2,833 crore) during the year 2023-24.

CHAPTER II

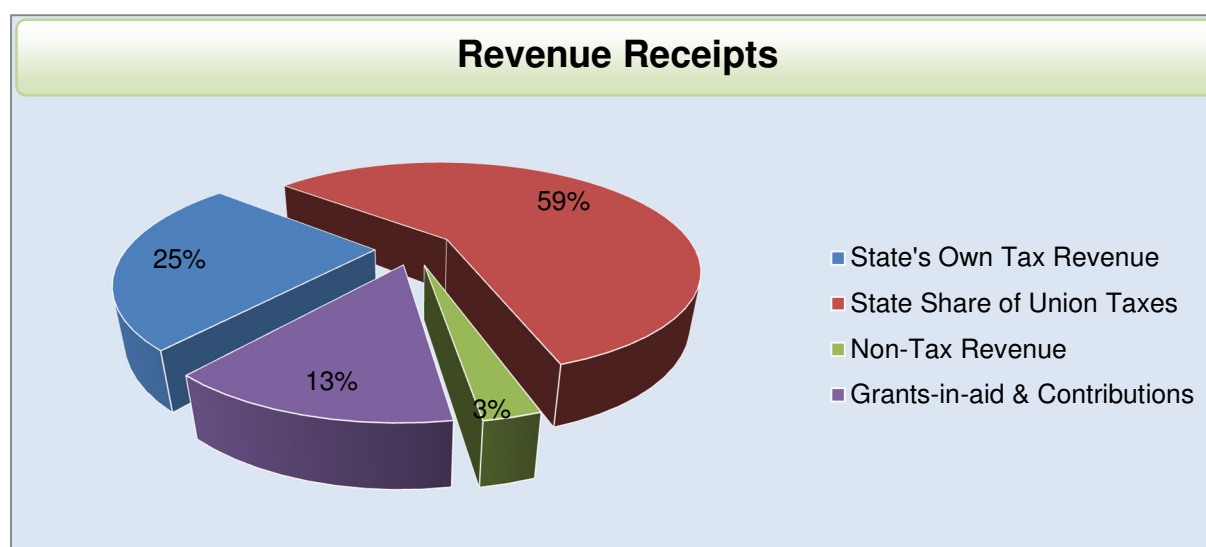
RECEIPTS

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts according to the nature of receipts. Total Receipts for 2023-24 were ₹2,38,103 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 (2023-24)

(₹ in crore)

Components	Actuals
A. Tax Revenue	1,61,965
State's own Tax Revenue	48,361
Goods and Services Tax	27,678
Taxes on Income and Expenditure	180
Taxes on Property and Capital Transactions	6,928
Taxes on Commodities and Services	13,575
State's share of Union Taxes	1,13,604
Goods and Services Tax	34,477
Taxes on Income and Expenditure	73,479
Taxes on Property and Capital Transactions	0
Taxes on Commodities and Services	5,648
B. Non-Tax Revenue	5,257
Interest Receipts, Dividends and Profits	906
General Services	798
Social Services	33
Economic Services	3,520
C. Grants-in-aid and Contributions	26,125
Total - Revenue Receipts	1,93,347

2.3 Trend of Revenue Receipts

(₹ in crore)

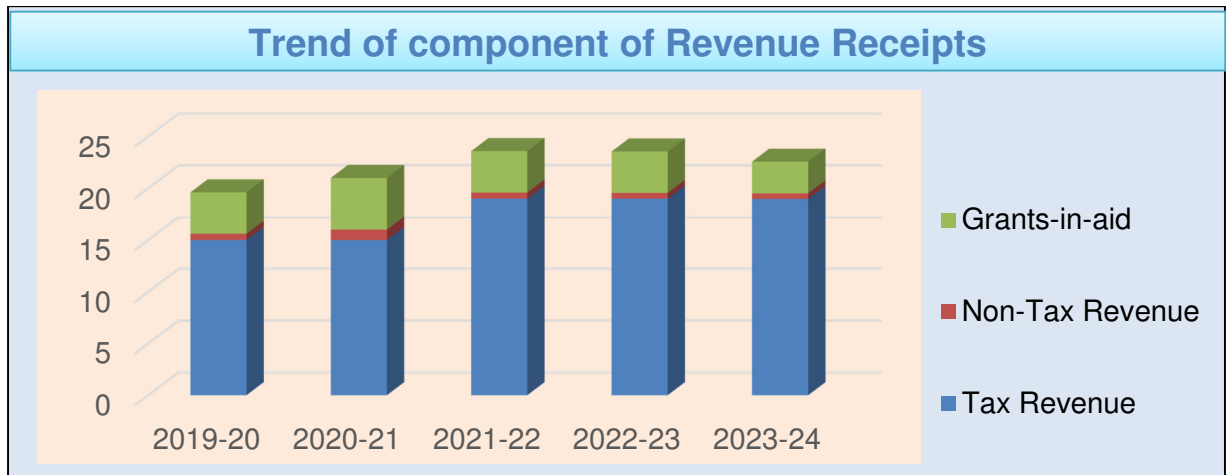
	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Revenue	93,564 (15)	90,203 (15)	1,26,207 (19)	1,39,528 (19)	1,61,965 (19)
Non-Tax Revenue	3,700 (0.60)	6,201 (1)	3,984 (1)	4,135 (1)	5,257 (1)
Grants-in-aid	26,969 (4)	31,764 (5)	28,606 (4)	29,025 (4)	26,125 (3)
Total Revenue Receipts	1,24,233 (20)	1,28,168 (21)	1,58,797 (24)	1,72,688 (23)	1,93,347 (23)
GSDP	6,11,804	6,18,628	6,75,448	7,51,396	8,54,429

Note: Figures in parenthesis represent percentage to GSDP.

Though the GSDP increased by 13.71% between 2022-23 and 2023-24, Revenue collection increased by 11.96%, Tax revenue increased by 16.08% and Non-Tax revenue increased by 27.13% in 2023-24 with comparison to 2022-23. The increase in Non-tax revenues was mainly on account of more collections under:

- ‘Other Administrative Services’ (₹196 crore),
- ‘Education, Sports, Arts and Culture’ (₹4 crore),
- ‘Urban Development’ (₹0 crore),
- ‘Major Irrigation’ (₹72 crore), and
- ‘Minor Irrigation’ (₹1 crore).

Further collection under ‘Education, Sports, Art and Culture’ and Medical and Public Health were ₹4 crore and ₹5 crore respectively in 2023-24 against ₹6 crore and ₹32 crore in 2022-23. The State’s own revenue under ‘Land Revenue’ (₹580 crore) and ‘Taxes on Vehicles’ (₹3,358 crore) showed an increasing growth.



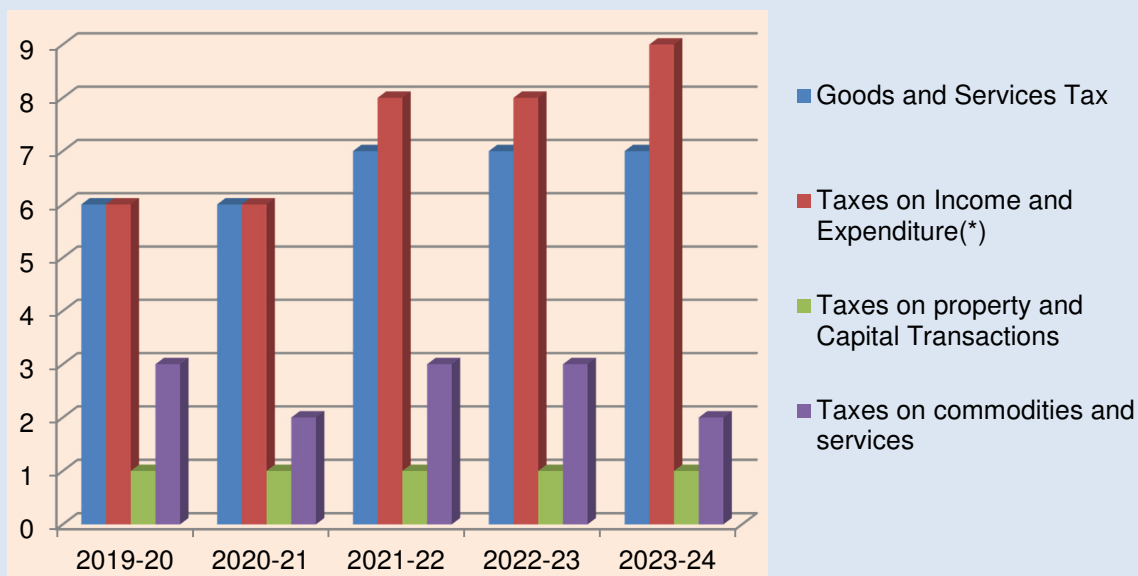
Sector-wise Tax Revenue

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Goods and Services Tax	33,794	33,839	44,706	50,232	62,155
Taxes on Income and Expenditure	38,673	36,705	53,981	63,438	73,659
Taxes on Property and Capital Transactions	4,937	4,508	5,515	6,812	6,928
Taxes on Commodities and Services	16,160	15,151	22,005	19,046	19,223
Total Tax Revenue	93,564	90,203	1,26,207	1,39,528	1,61,965

The increase in total tax revenue is mainly attributed to more collection under 'Goods and Services Tax' (₹62,155 crore), 'Corporation Tax' (₹34,099 crore), 'Taxes on Income other than Corporation Tax' (₹39,380 crore), 'Other Taxes on Income and Expenditure' (₹180 crore), 'Land Revenue' (₹580 crore), 'Customs' (₹3,981 crore) and 'Union Excise Duties' (₹1,507 crore).

Trend of Major Taxes in proportion to GSDP



(*) 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*
2019 - 20	93,564	63,406	10.36%	30,158	4.93%
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%

* GSDP of 2023-24 was ₹8,54,429 crore.

The percentage of “State share of Union taxes” to GSDP has increased from 10.36% in 2019-20 to 13.30% in 2023-24, the percentage of “State's own tax revenue” to GSDP has increased from 4.93% to 5.66% during the same period.

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

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
Taxes on Sales, Trade etc.	6,121	6,031	6,872	9,881	9,371
State Goods and Services Tax	15,801	16,050	19,264	23,243	27,678
Stamps and Registration Fees	4,661	4,206	5,224	6,451	6,348
Taxes on Goods and Passengers	23	6	(-1)	1	(-1)
Taxes on Vehicles	2,713	2,268	2,475	2,935	3,358
Land Revenue	275	302	284	361	580
Other Taxes on Income and Expenditure	114	126	141	156	180
State Excise	(-4)	(-4)	(-1)	1	1
Others	454	1,357	596	989	846
Total State's own Taxes	30,158	30,342	34,854	44,018	48,361

2.5 Efficiency of Tax Collection

A. Goods and Services Tax

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Collection	33,794	33,839	44,706	50,232	62,155
Expenditure on Collection	121	131	133	142	167
Efficiency of Tax Collection	0.36%	0.39%	0.30%	0.28%	0.27%

B. Taxes on Property and Capital Transactions

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Collection	4,937	4,509	5,515	6,812	6,928
Expenditure on Collection	290	704	847	1,012	1,027
Efficiency of Tax Collection	6%	16%	15%	15%	15%

C. Taxes on Commodities and Services

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Collection	16,160	15,150	22,005	19,046	19,223
Expenditure on Collection	326	324	348	563	651
Efficiency of Tax Collection	2.02%	2.14%	1.58%	2.96%	3.39%

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

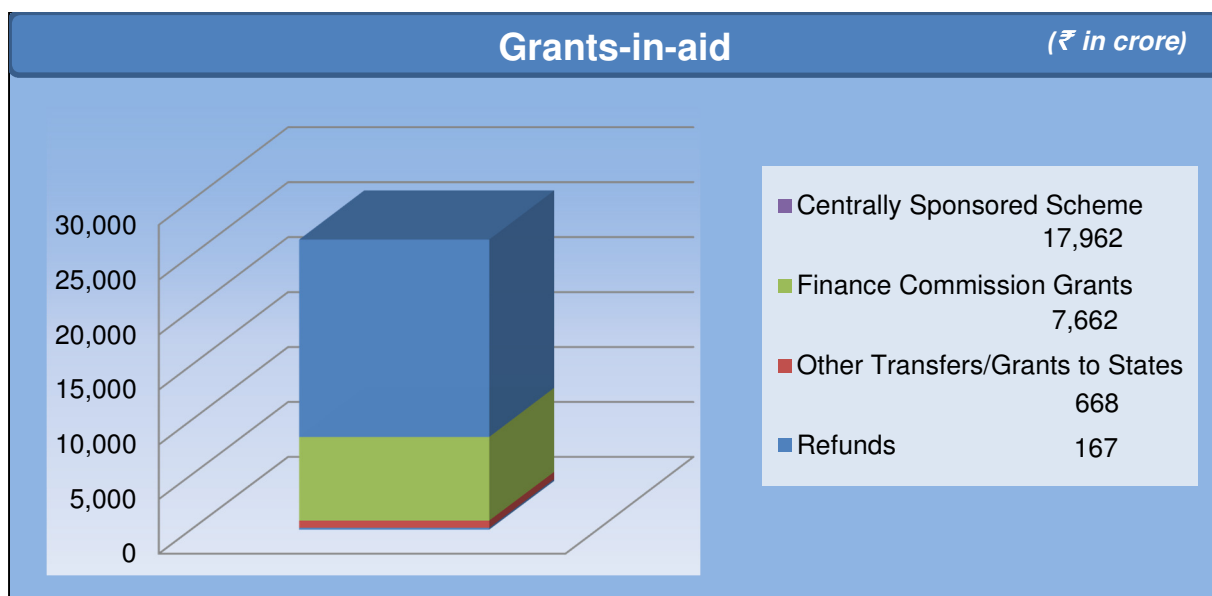
2.6 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Goods and Services Tax	17,993	17,789	25,442	26,989	34,478
Corporation Tax	21,619	18,062	27,179	32,020	34,099
Taxes on Income other than Corporation Tax	16,940	18,517	26,661	31,262	39,380
Taxes on Wealth	1	0	7	0	0
Customs	4,019	3,180	6,776	3,755	3,981
Union Excise Duties	2,794	2,012	3,869	1,178	1,506
Service Tax	0	258	1,326	149	21
Other Taxes and Duties on Commodities and Services	40	43	93	157	139
State Share of Union Taxes	63,406	59,861	91,353	95,510	1,13,604
Total Tax Revenue	93,564	90,203	1,26,207	1,39,528	1,61,965
% of Union Taxes to Total Tax Revenue	68	66	72	68	70
% of Share of Union Taxes to GSDP	10	10	14	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 2023-24 under Grants-in-aid were ₹ 26,125 crore as shown below:



The grants-in-aid decreased by 9.99 per cent in 2023-24 as compared to 2022-23. As against a Budget Estimate (BE) of ₹53,378 crore of grants-in-aid, the State Government has actually received ₹26,125 crore of Grants-in-aid (49 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.

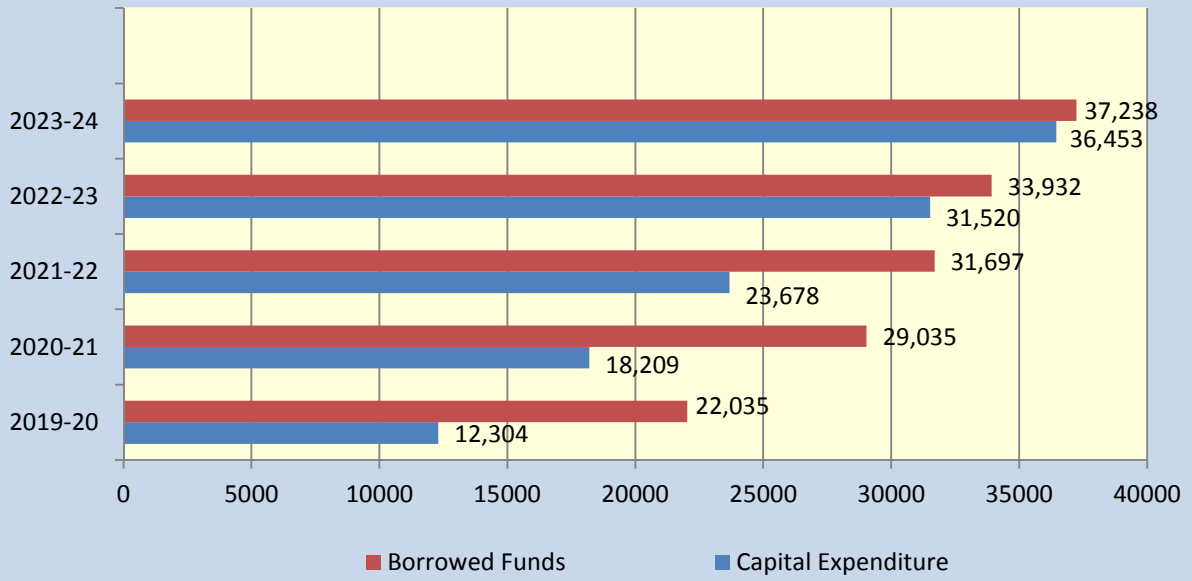
Trend of Public Debt over the past five years

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	21,722	23,475	23,297	25,243	28,107
Central Loans	313	5,559	8,400	8,690	9,131
Total Public Debt	22,035	29,035	31,697	33,933	37,238

Against the total internal debt of ₹49,546 crore of the State Government in 2023-24 plus the Central loan component of ₹10,672 crore received during this period, capital expenditure was ₹36,453 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 ₹1,90,514 crore for the year 2023-24 fell short of Budget Estimates (₹2,07,848 crore) by ₹17,334 crore. Revenue Expenditure was 22.30 per cent of the GSDP in the year 2023-24. The shortfall of expenditure against Budget Estimates under Revenue section during the past five years is given below:

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	1,55,230	1,64,751	1,77,071	1,91,957	2,07,848
Actuals	1,26,017	1,39,493	1,59,220	1,83,976	1,90,514
Gap	29,213	25,258	17,851	7,981	17,334
% of gap over BE	19	15	10	4	8

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 8 indicating the need to accelerate the pace of developmental expenditure.

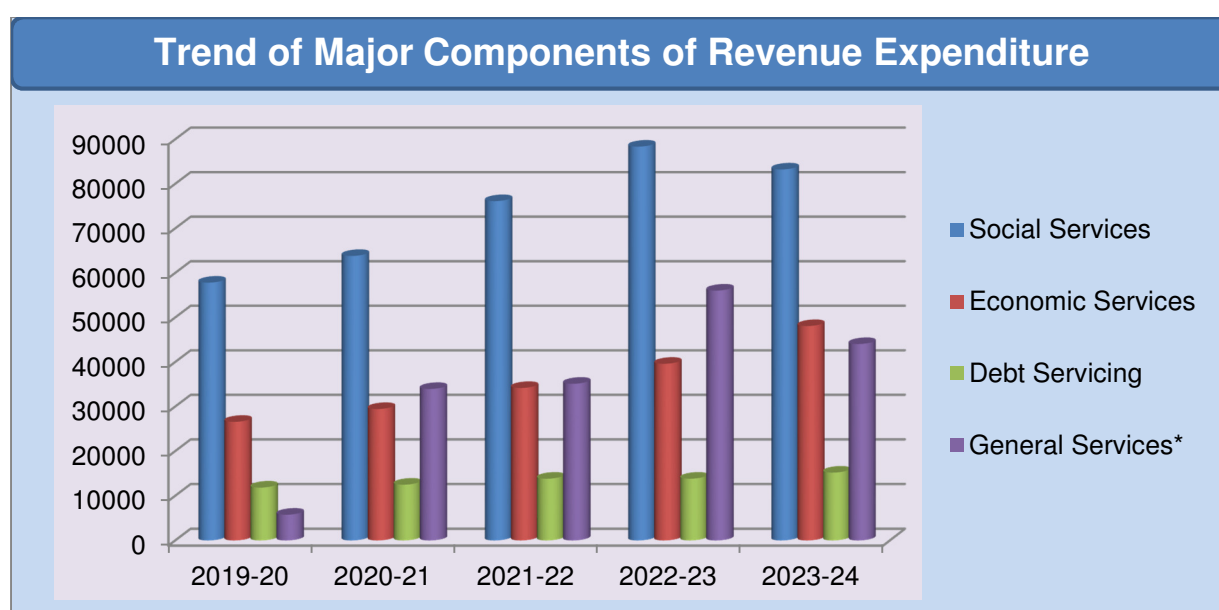
3.2.1 Sectoral distribution of Revenue Expenditure (2023-24)

Components	Amount (₹ in crore)	Percentage
A. General Services	59,218	31
B. Social Services	83,225	44
C. Economic Services	48,071	25
D. Grants-in-aid and Contributions	-	-
Total - Expenditure (Revenue Account)	1,90,514	100

3.2.2 Major components of Revenue Expenditure (2019-24)

(₹ in crore)

Sl. No.	Sector	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Social Services	57,816	63,808	76,115	88,349	83,225
2.	Economic Services	26,571	29,445	34,166	39,598	48,071
3.	General Services*	5,763	33,946	35,117	42,207	44,034
4.	Debt Servicing	11,836	12,484	13,822	13,822	15,184
	Total	1,01,986	1,39,683	1,59,220	1,83,976	1,90,514



*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 2023-24 was ₹38,589 crore which was 4.52 per cent of GSDP. It was more than Budget Estimates (₹30,478 crore) by ₹8,111 crore.

3.3.1 Sectoral distribution of Capital Expenditure

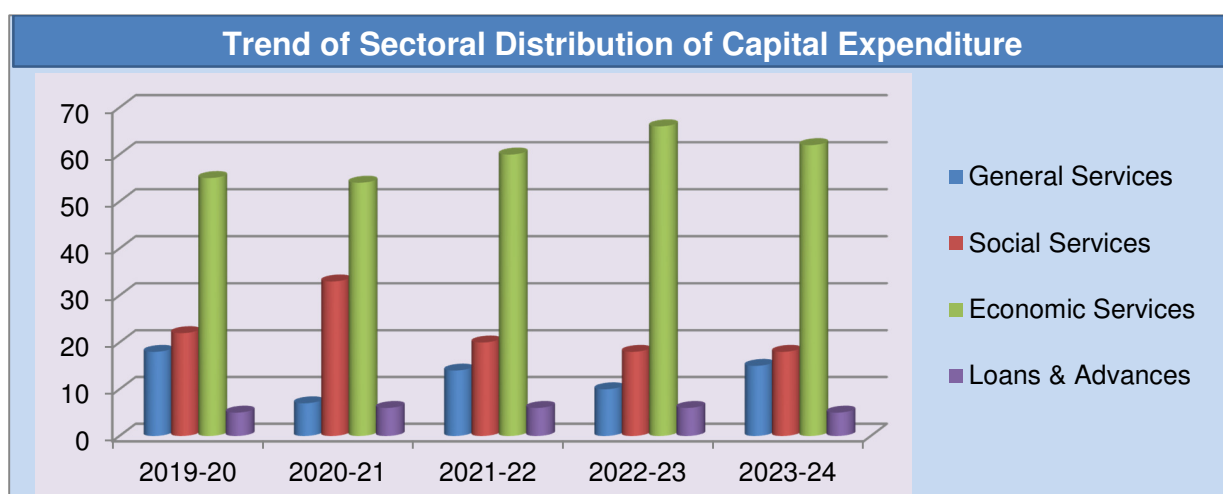
During 2023-24, the Government spent ₹3,673 crore on various Projects (₹2,852 crore on Major Irrigation and ₹821 crore on Minor Irrigation), ₹2,202 crore on Flood Control Projects, ₹136 crore on New and Renewable Energy and ₹1,782 crore on Power Projects. Apart from above, the Government invested ₹2,488 crore in various Corporations/Companies/Societies.

Sl. No.	Sector	Amount (₹ in crore)	Percentage
1.	General Services - Police, Land Revenue etc.	5,664	15
2.	Social Services - Education, Health & Family Welfare Water Supply, Welfare of SC/ST etc.	7,001	18
3.	Economic Services - Agriculture, Rural Development Irrigation, Co-operation, Energy, Industries, Transport etc.	23,788	62
4.	Loans and Advances Disbursed	2,136	5
	Total	38,589	100

3.3.2 Sectoral distribution of capital expenditure over the past five years

(₹ in crore)

Sl. No.	Sector	2019-20	2020-21	2021-22	2022-23	2023-24
1.	General Services	2,388	1,387	3,507	3,255	5,664
2.	Social Services	2,803	6,332	5,154	5,967	7,001
3.	Economic Services	7,113	10,491	15,017	22,298	23,788
4.	Loans and Advances	666	1,113	1,479	2,057	2,136
	Total	12,970	19,323	25,157	33,577	38,589



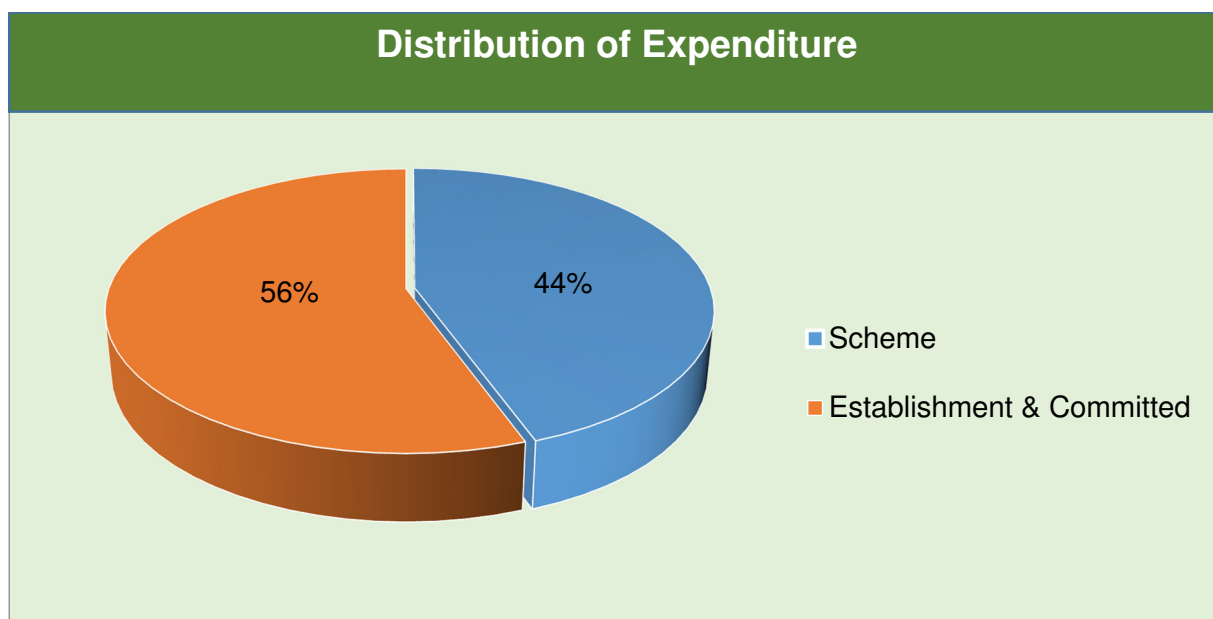
CHAPTER IV

ESTABLISHMENT & COMMITTED AND SCHEME EXPENDITURE

4.1 Distribution of Expenditure (2023-24)

(₹ in crore)

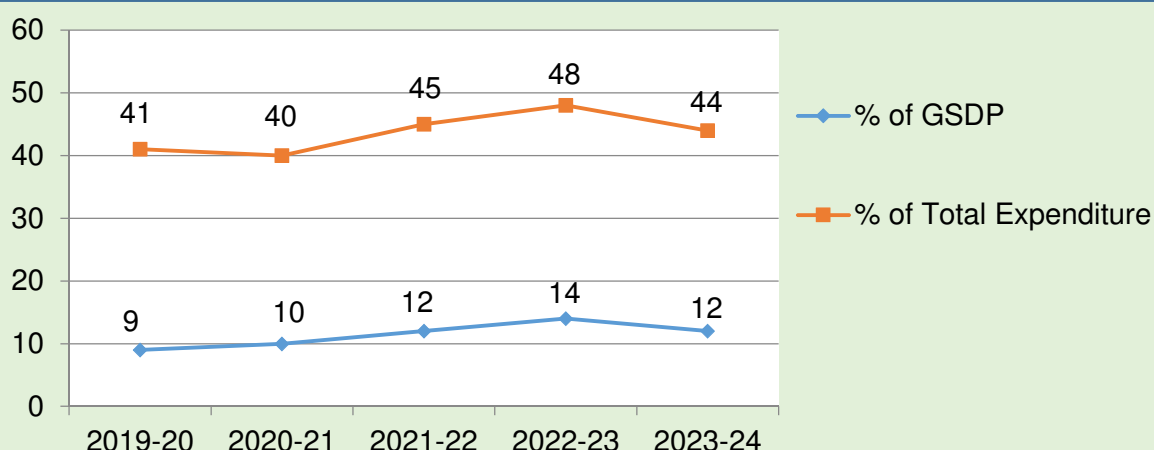
	Actual Expenditure
Scheme Expenditure (both revenue and capital)	1,01,835
Establishment & Committed Expenditure (both revenue and capital)	1,27,268



4.2 Scheme Expenditure

Scheme expenditure (both revenue and capital) during 2023-24 was ₹1,01,835 crore, constituting 44 per cent of total disbursements of ₹2,29,103 crore. This comprised, ₹53,394 crore under State Schemes, ₹46,375 crore under Centrally Sponsored Schemes, ₹17 crore under Central Area Schemes and ₹2,049 crore under Loans and Advances.

Scheme Expenditure as proportion of total expenditure and GSDP



4.2.1. Scheme expenditure under Capital Account

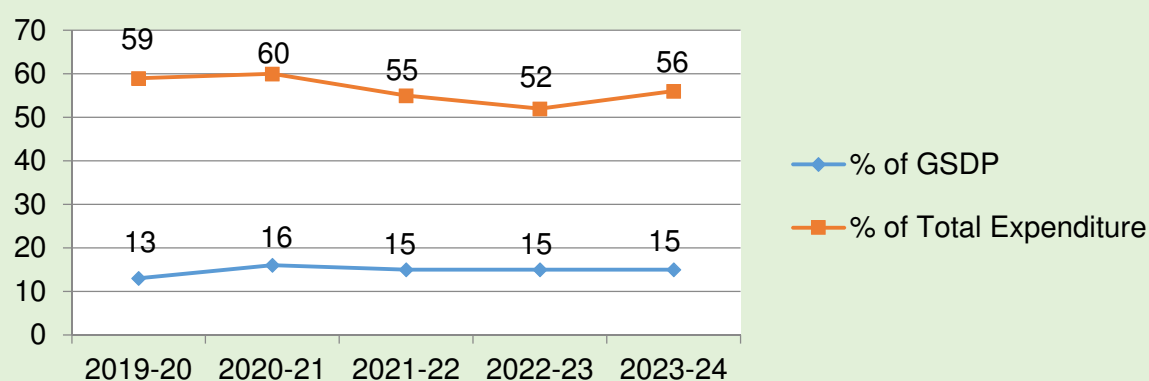
(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Total Capital Expenditure	12,970	19,323	25,157	33,577	38,589
Capital Expenditure (Scheme)	12,863	19,204	24,811	33,424	38,369
Per cent of Capital Expenditure (Scheme) to Total Capital Expenditure	99	99	99	99	99

4.3 Establishment & Committed Expenditure

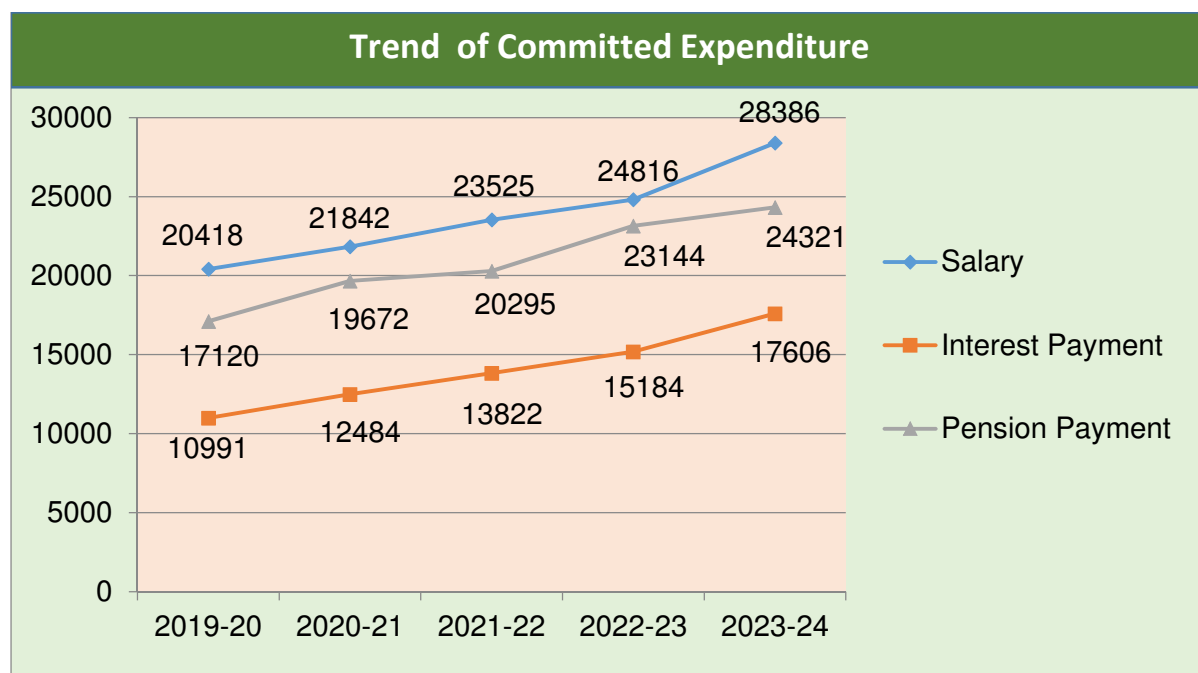
Establishment & Committed Expenditure during 2023-24 was ₹1,27,268 crore, constituting 56 per cent of total disbursements of ₹2,29,103 crore. This comprises ₹1,27,048 crore under Revenue, ₹133 crore under Capital and ₹87 crore under Loans and Advances.

Establishment & Committed Expenditure as proportion of total expenditure and GSDP



4.4 Committed Expenditure

(₹ in crore)



(₹ in crore)

Component	2019-20	2020-21	2021-22	2022-23	2023-24
Committed Expenditure	48,529	53,998	57,677	63,143	70,313
Revenue Expenditure	1,26,017	1,39,493	1,59,220	1,83,976	1,90,514
Revenue Receipts	1,24,233	1,28,168	1,58,797	1,72,688	1,93,347
<i>Per cent</i> of committed expenditure to Revenue Receipts	39	42	36	37	36
<i>Per cent</i> of committed expenditure to Revenue Expenditure	38	39	36	34	37

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 2023-24

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Re-appropriation	Total	Actual expenditure	Saving (-) Excesses (+)
1.	Revenue						
	Voted	1,87,677	47,750	19,457	2,35,427	1,78,300	(-)57,127
	Charged	20,171	194	0	20,365	19,516	(-)849
2.	Capital						
	Voted	29,257	14,848	4,335	44,105	37,423	(-)6,682
	Charged	--	--	--	--	--	--
3.	Public Debt						
	Charged	23,559	0	0	23,559	22,979	(-)580
4.	Loans and Advances						
	Voted	1,221	1,151	83	2,372	2,136	(-)236
Total		2,61,885	63,943	23,875	3,25,828	2,60,354	(-)65,474

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt.	Loans & Advances	
2019-20	(-)50,551	(-)26,784	(-)558	(-)954	(-)78,847
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

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	2019-20	2020-21	2021-22	2022-23	2023-24
01	Agriculture Department	41%	56%	53%	41%	46%
04	Cabinet Secretariat Department	51%	64%	25%	69%	49%
08	Art, Culture and Youth Department	39%	57%	45%	32%	54%
11	Backward Classes and Most Backward Classes Welfare Department	12%	76%	4%	18%	32%
18	Food and Consumer Protection Department	50%	68%	41%	43%	34%
20	Health Department	31%	31%	34%	42%	33%
25	Information Technology Department	24%	38%	54%	23%	37%
30	Minorities Welfare Department	51%	55%	52%	71%	59%
31	Parliamentary Affairs Department	0%	0%	69%	78%	78%
37	Rural Works Department	71%	55%	45%	32%	33%
38	Prohibition, Excise and Registration Department	25%	36%	27%	15%	38%
39	Disaster Management Department	85%	28%	33%	36%	47%
40	Revenue and Land Reforms Department	42%	53%	40%	39%	36%
42	Rural Development Department	48%	48%	40%	15%	53%
45	Sugar Industries Department	35%	61%	68%	74%	49%
47	Transport Department	43%	47%	53%	46%	44%
52	Department of Sports	0%	0%	0%	0%	42%

During 2023-24, supplementary grants totalling ₹11,557 crore (4.44 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	3,415	601	2,176
02	Animal and Fisheries Resources Department	Revenue	1,509	155	1,331
04	Cabinet Secretariat Department	Revenue	312	212	224
07	Vigilance Department	Revenue	46	3	39
08	Art, Culture and Youth Department	Revenue	331	39	171
09	Co-operative Department	Revenue	1,166	146	1,103
		Capital	25	30	17
12	Finance Department	Revenue	1,774	13	1,698
17	Commercial Taxes Department	Revenue	177	30	168
19	Environment, Forest and Climate Change Department	Revenue	742	-263	380
20	Health Department	Revenue	15,137	2,016	11,251
22	Home Department	Revenue	13,684	893	12,702
25	Information Technology Department	Revenue	159	2	85
26	Labour Resources Department	Revenue	835	20	642
		Capital	30	9	29
28	High Court of Bihar	Revenue	231	30	222
29	Mines and Geology Department	Revenue	62	3	47
30	Minorities Welfare Department	Revenue	289	63	205
32	Legislature	Revenue	257	26	228
33	General Administration Department	Revenue	881	63	749
35	Planning and Development Department	Revenue	868	2	646
36	Public Health Engineering Department	Capital	1,487	150	1,013
37	Rural Works Department	Capital	7,670	3,400	6,180
38	Prohibition, Excise and Registration Department	Revenue	583	92	427

Grant	Name of Department	Section	Original	Supplementary	Actual Expenditure
39	Disaster Management Department	Revenue	5,126	396	2,937
40	Revenue and Land Reforms Department	Revenue	1,529	263	1,157
42	Rural Development Department	Revenue	15,401	2,602	8,569
43	Science Technology and Technical Education Department	Revenue	488	104	481
44	Scheduled Castes and Scheduled Tribes Welfare Department	Revenue	1,806	105	1,537
45	Sugar Industries Department	Revenue	123	7	66
47	Transport Department	Revenue	415	39	259
		Capital	20	6	12
50	Minor Water Resources Department	Revenue	232	37	217

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 ₹41,513 crore at the end of 2023-24. However, dividends received on investment during the year were ₹9.51 crore (i.e., 0.229 per cent). During 2023-24, investments increased by ₹2,488 crore (net) and income from dividends increased by ₹8.02 crore as compared to 2022-23 (₹1.49 crore).

Cash Balance with RBI stood at ₹14,876 crore on 31 March 2023 and increased to ₹27,489 crore at the end of March, 2024.

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
2019-20	1,48,180	24	45,202	7	1,93,382	32
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	2,80,084	33	52,657	6	3,32,741	39

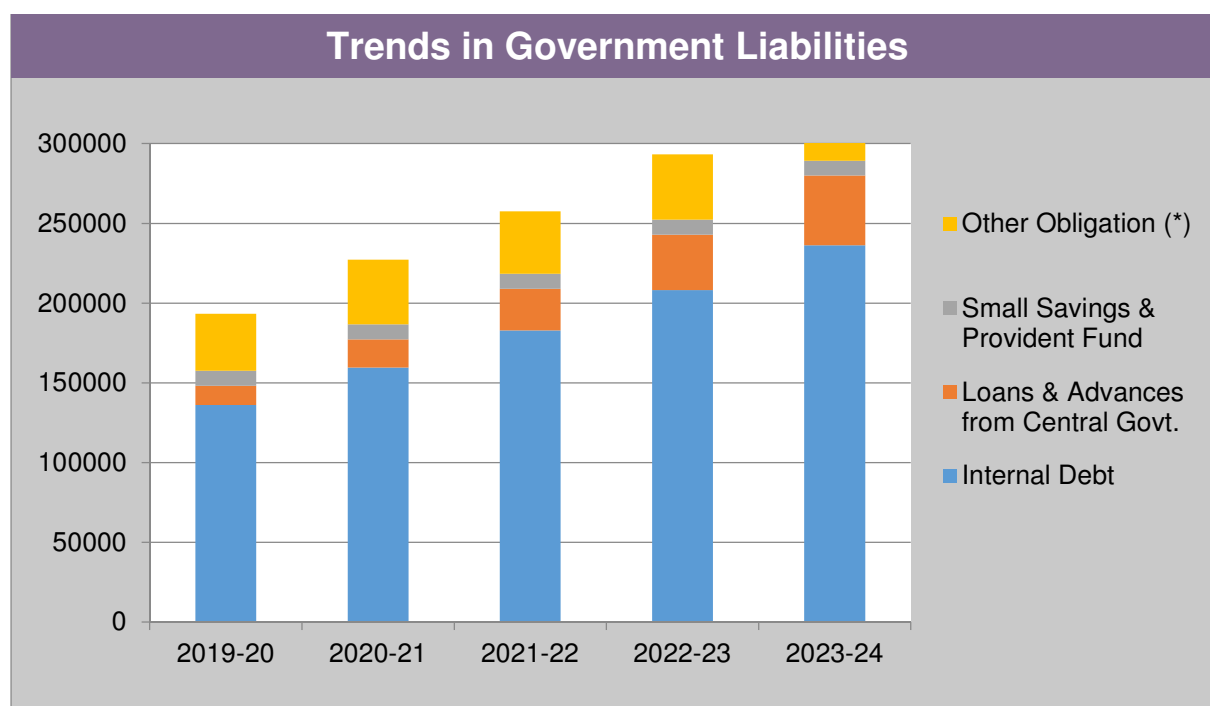
(*) Excludes suspense and remittance balances.

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

There is a net increase of ₹39,434 crore (13 per cent) in Public Debt and Other liabilities at the end of 2023-24 (₹3,32,741 crore) as compared to 2022-23 (₹2,93,307 crore).

(₹ in crore)

Trends in Government Liabilities				
Year	Internal Debt	Loans & Advances from Central Govt.	Small Savings & Provident Fund	Other Obligation (*)
2019-20	1,36,082	12,098	9,279	35,923
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



(*) 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
2019-20	20,834	5,380	105
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

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 ₹2,36,205 crore as on 31 March 2024.

7.2 Loans given by the State Government

In respect of old loans amounting to ₹13,399.63 crore involving 23 Departments (33 Loanee entities) as on 31st March 2024, 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 ₹2,048.17 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 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 of information awaited from Departmental Officers for Reconciliation of Balances have been provided in 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 ₹46,582 crore in 2019-20 to ₹77,600 crore in 2023-24. Grants to Zila Parishads, Municipalities/Corporation and Panchayat Samities including Gram Panchayat (₹23,707 crore) represented 31 *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
2019-20	1,429	1,271	8,542	35,340	46,582
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

* 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 2023	As on 31 March 2024	Net increase (+) / decrease (-)
Cash Balances	806	727	(-)79
Investments from cash balances (GOI Treasury Bills)	14,070	26,762	12,692
Other cash balance			
i) Departmental Balance	235	233	(-)2
ii) Permanent Cash Imprest	765	766	1
Investment from earmarked fund balances	7,028	8,495	1,467
(a) Sinking fund	0	0	0
(b) Guarantee Redemption Fund	--	--	--
(c) Other funds	--	--	--
* Interest Realised	276	264	(-)12

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

State Government had a positive closing cash balance at the end of 2023-24. Interest receipt on these investments has been decreased by 4.35 per cent.

7.5 Submission of Accounts by Accounts rendering units

The accounts of Treasury Accounts through CFMS have been implemented w.e.f. 01.04.2019.

The accounts of receipts and expenditure of the Government of Bihar have been compiled based on the initial accounts rendered by 43 Treasuries and Advices of the Reserve Bank of India. Transactions of 618 Divisions of various Public Works Departments viz. Building Works (62), Roads Construction (78), 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 the 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 the State Government, it received ₹18,231.24 crore being Central Share and an amount of ₹17,624.65 crore (as per SNA report) being Central Share during the year in its Treasury account. As on 31 March 2024, as per PFMS Report, the State Government transferred Central Share of was ₹18,173.89 crore and State Share was ₹12,971.30 crore to the SNAs. Thus, total transferred amount is ₹31,145.19 crore. There was a short transfer of ₹57.35 crore of the Central Share to SNAs which overstates the Cash Balance to this extent.

As per CFMS Report, out of total transfer of ₹31,145.19 crore, ₹22,470.94 crore was transferred through GIA bills and ₹8,674.25 crore through Fully Vouched Contingent Bills. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

As informed by the State Government through PFMS SNA-01 report, ₹14,738.14 crore were lying unspent in the bank accounts of SNAs as on 31 March 2024.

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. However, in the year 2023-24, the State Government as informed ₹53.48 crore (as given to the Ministry of Finance, Govt. of India) as Off-Budget borrowings of the Bihar State Road Development Corporation Ltd. (BSRDC).

During the year 2023-24, the State Government provided ₹268.61 crore as Assistance / Grants on account of Off Budget borrowings including an amount of ₹10.09 crore to Bihar State Warehousing Corporation under the heads 2425-00-190-0011 for the payment of interest on the loan taken from NABARD.

In addition to the Off-Budget borrowings, subsidies to the power utility of ₹13,114.04 crore on account of non-recovery of cost were also provided in the same year. No guarantee was invoked during the year 2023-24.

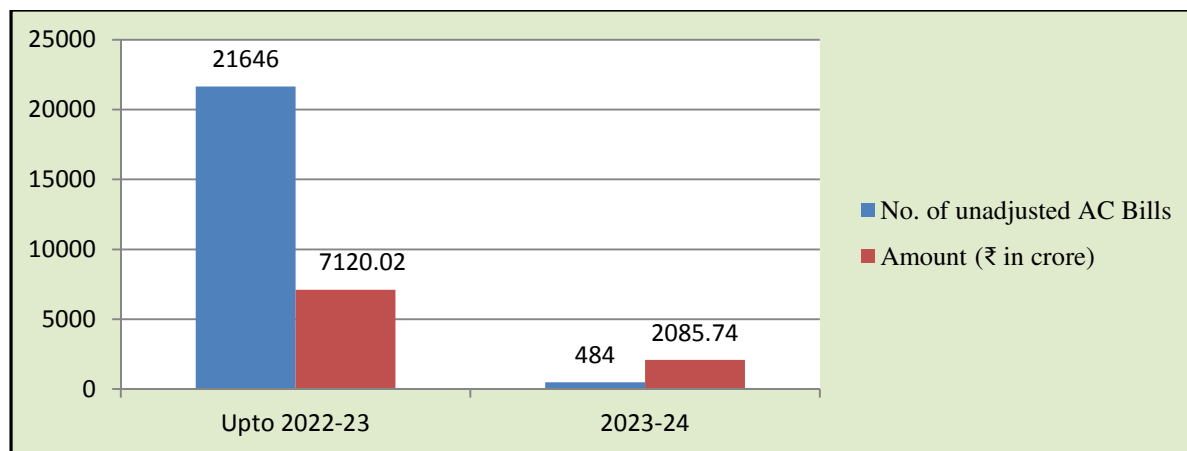
7.8 Unadjusted Abstract Contingent (AC) Bills

Rule 177 of Bihar Treasury Code 2011, envisage that no money should be drawn from Government treasury unless it is required for immediate disbursement. In emergent 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.

Total of 1,26,698 AC bills amounting to ₹68,370.28 crore were drawn up to 30/09/2023. Out of these, 22,130 AC Bills amounting to ₹ 9,205.76 crore were due for DC bills at the end of March, 2024.

Out of 5,088 AC bills amounting to ₹4,718.24 crore drawn during the year 2023-24, a total of 1,648 AC bills amounting to ₹1,041.12 crore (22.06 per cent) were drawn in March 2024. DC Bills in respect of a total of 22,130 AC bills amounting to ₹9,205.76 crore

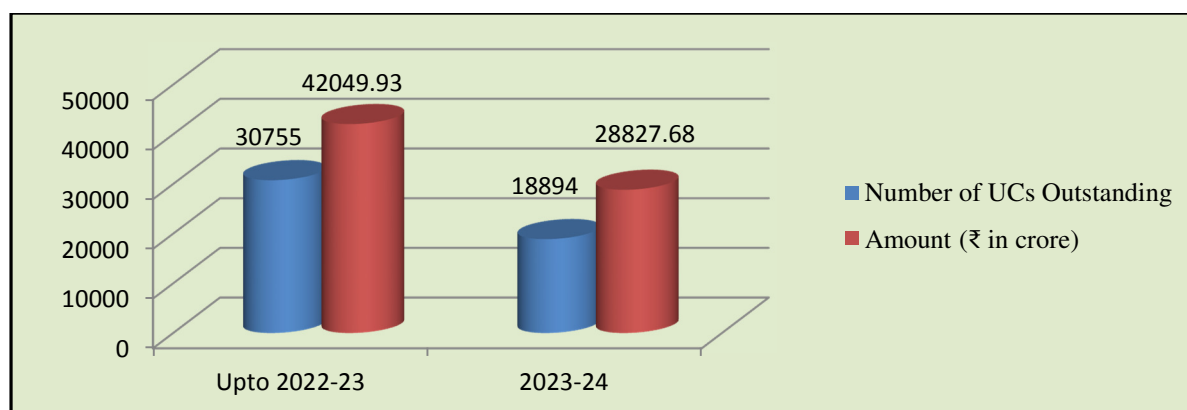
(include ₹5,577.91 crore for Capital Expenditure) due for adjustment as on 31 March 2024 were not received upto 21.06.2024. Details of unadjusted AC bills due for adjustments are given below:



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 2023-24, an amount of ₹1,57,890.29 crore pertaining to 65,390 outstanding UCs were due for the period upto 31 March 2024. Of these, ₹87,012.68 crore pertaining to 15,741 outstanding UCs were cleared. The position of outstanding UCs as on 31 March 2024 is given below:



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

Note: An amount of ₹79,421.63 crore and ₹26,087.62 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 2023-24, an amount of ₹1,160.63 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹230.75 crore transferred in March 2024 of which ₹3.76 crore was transferred on the last working day of March 2024. An amount of ₹20.87 crore was received from the Centre on March 31, 2024.

In terms of Rule 353 of Bihar Treasury Code 2011, 44 Administrators of PD Accounts out of 252 had reconciled and verified their balances with the Treasury figures. Office of the Accountant General (A&E) received 44 annual verification certificates from the treasury officers. Details of the PD accounts as on 31 March 2024 are given below:

(₹ in crore)		
Particulars	No. of PD Accounts	Amount
Opening balance	242	3,858.07
Not Migrated in CFMS	4	1.54
Receipt during the year	12	1,160.67
Payment during the year	02	2,838.28
Closing balance	252	2,180.46

The Finance Department, Government of Bihar vide its notification No. 2916 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 Year' should be transferred back to the Consolidated Fund under the concerned heads of accounts. However, no treasury Officer/Administrator has furnished information regarding lapsed deposit or refund of the unspent balance to the Consolidated Fund as reduction of expenditure under the concerned service head during the financial year 2023-24.

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 Accountant General (A&E), Bihar. During the year 2023-24, total receipts amounting to ₹2,53,602.34 crore (99.98 per cent of total receipts, ₹2,53,660.71 crore) and 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) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹2,135.86 crore (100.00 per cent of total loans and advances given by the State Government) were reconciled.

In comparison, during the last year, receipts amounting to ₹1,43,135.46 crore (82.89 per cent of total Revenue Receipts) and expenditure amounting to ₹1,63,284.02 crore (75.77 per cent of total revenue and capital expenditure) were reconciled by the State Government.

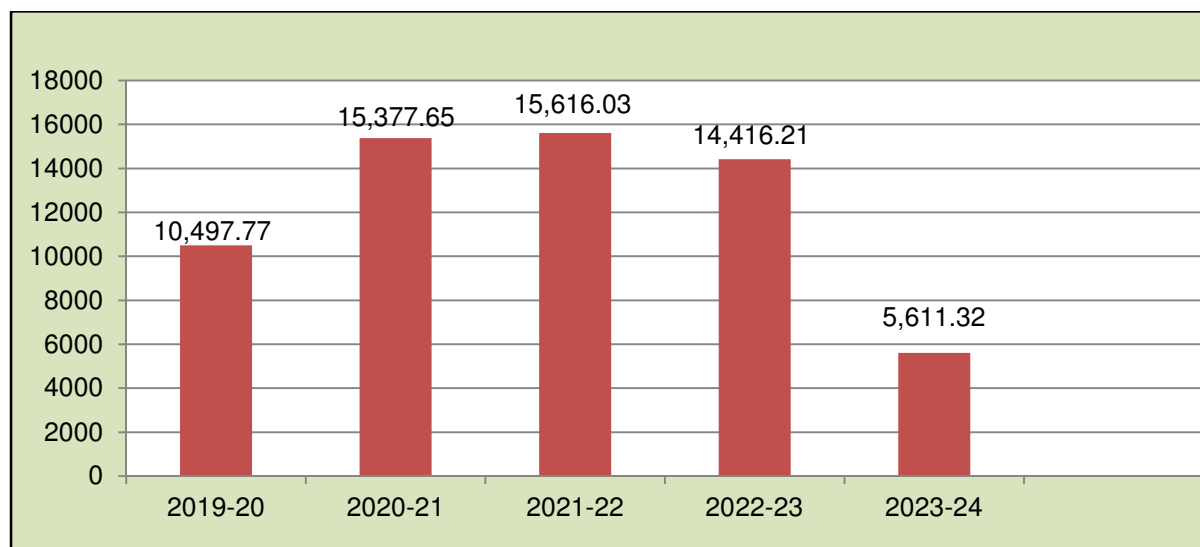
7.12 National Pension System (NPS)

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 2023-24, total receipts towards the NPS was ₹3,402.09 crore (Employees' contribution ₹1,387.46 crore at the rate of 10 per cent and Government's contribution ₹1,984.79 crore at the rate of 14 per cent and interest paid by the Government of ₹29.84 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts, Vol-II under Major Heads 2071 and 2049. The Government transferred ₹3,402.09 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to the NPS was exceeded by ₹42.35 crore (Government's actual contribution ₹1,984.79 crore minus Government's required contribution ₹1,942.44 crore). Opening Balance in the Fund was ₹258.16 crore. The Government has transferred ₹3,650.00 crore to NSDL, leaving a balance of ₹10.24 crore (₹3,660.24 crore minus ₹3,650.00 crore), as on March 31, 2024, 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, 2024, the closing balance under this head was ₹40.87 crore which is yet to be transferred to NSDL. Non-transfer of ₹51.11 crore (₹10.24 + ₹40.87 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 ₹10,498 crore in 2019-20 to ₹5,611 crore in 2023-24.



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

Suspense Accounts	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Pay and Accounts Office Suspense	289.24	313.90	365.08	360.73	310.07
Suspense Accounts (Civil)	9,857.46	14,527.78	14,785.91	13,832.20	4,872.12
Cash Settlement Suspense Accounts	32.29	32.29	32.29	32.29	32.29
Reserve Bank Suspense (Headquarters)	274.00	262.63	261.72	257.40	3.33
Reserve Bank Suspense (Central Accounts Office)	299.58	605.60	354.98	358.26	355.51
Departmental Adjusting Account	104.41	104.41	104.41	104.41	104.41
Tax Deducted at Source (TDS) Suspense	327.70	464.67	284.44	525.39	62.88
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 2023-24, the total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2024, is ₹31,205.63 crore [Revenue Expenditure (₹29,076.51 crore) and Capital Expenditure (₹2,129.12 crore)], which includes expenditure out of Central Assistance (₹18,503.96 crore) and State Share (₹12,701.67 crore) for Centrally Sponsored Schemes.

7.15 Expenditure relating to unforeseen/extraordinary events / disaster

During the year 2023-24, the Government of Bihar incurred ₹674.88 crore (₹213.64 crore in previous year 2022-23) on relief measures relating to unforeseen/extraordinary events under Major Head 2245, as Revenue Expenditure on account of relief and assistance.

The Government received ₹1,248.80 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 5 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
10	16,155.90	16,130.27	25.62
34	21.09	19.35	1.74
43	21.22	13.98	7.23
44	14.90	12.00	2.90
50	1.78	1.67	0.11

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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