



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

# Finance Accounts (Volume-I) 2023-24



Government of Bihar



# **Finance Accounts (Volume I)**

**for the year 2023-24**

**Government of Bihar**



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# **Report of the Comptroller and Auditor General of India**

## **Audit of the Finance Accounts of the Government of Bihar**

### **Opinion**

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

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly, the financial position and the receipts and disbursements of the Government of Bihar for the year 2023-24.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Bihar being presented separately for the year ended 31 March 2024.

### **Basis for Opinion**

The conduct of audits is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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





## **Responsibilities for Compilation of Annual Accounts**

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

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the Treasuries, Offices and Departments of the Government of Bihar and the Statements received from the Reserve Bank of India.

Statements 8, 9, 10, 15 (Annexure-I), 17(b), 17(c), 19 and 20 and Appendices III, IV, IX, XI and XII, in this compilation, have been prepared directly from the information received from the Government of Bihar and the Union Government who are responsible for such information.

## **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit.

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

## **Emphasis of Matter**

I want to draw attention to:

1. An amount of ₹51.11 crore (previous years' short transfer) being outstanding liability of the Government under the National Pension System was yet to be transferred to the National Securities Depository Limited (NSDL) as on 31 March 2024.

*(Note 5 (i) to Finance Accounts)*

2. During the year 2023-24, departments of the State Government had drawn ₹4,718.24 crore from Government accounts against 5,088 AC bills wherein ₹1,041.12 crore (22.06 per cent) were drawn in March 2024, primarily to exhaust the budget provisions.

DC Bills in respect of a total of 22,130 AC bills amounting to ₹9,205.76 crore (includes ₹5,577.91 crore for Capital Expenditure) drawn upto September 2023, were due for adjustment as on 31 March 2024. Advances drawn and not accounted for increase the possibility of wastage/misappropriation.

*(Note 3 (vi) to Finance Accounts)*

3. During the year 2023-24, outstanding 49,649 Utilisation Certificates amounting to ₹70,877.61 crore which had become due (drawn upto September 2022) for submission, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by Government of Bihar.

*(Note 3 (vii) to Finance Accounts)*



4. As per Comprehensive Financial Management System (CFMS), ₹2,180.46 crore was lying in PD accounts at the end of March 2024 under 252 administrators. Migration of 04 Personal Deposit (PD) Accounts from Comprehensive Treasury Management Information System (CTMIS) to CFMS, containing an amount of ₹1.54 crore, was pending as on 31 March 2024.

*(Note 3 (v) to Finance Accounts)*

5. During the year 2023-24, the State issued guarantees of ₹26,359.34 crore. The amount of total outstanding guarantee is ₹28,040.95 crore (Principal: ₹26,715.26 crore and Interest: ₹1,325.69 crore) as on 31 March 2024. However, the State has neither created a Guarantee Redemption Fund nor framed any rules for fixing a ceiling on guarantees according to the FRBM (Amendment), Act 2022.

*(Note 3 (ix) and 5 (ii)B (b) to Finance Accounts)*

6. Over the last several years, the Government of Bihar has been transferring amounts from Consolidated Fund to Public Accounts (Deposit accounts specifically, like Major Head-8448) by debiting revenue and capital Major heads of accounts. The amounts transferred are taken as expenditure for the year in the accounts when actual expenditure may or may not have occurred during the year. The State has transferred ₹23,367 crore to deposit accounts during the year 2023-24.

*(Statement 21 of Finance Accounts)*

7. During the year 2023-24, an amount of ₹771.07 crore (Revenue: ₹448.88 crore & Capital: ₹322.19 crore) and ₹0.18 crore of expenditure and receipts respectively have been put in under Objection Book (OB) Suspense and an amount of ₹9,817.79 crore (pertaining to previous years) has been cleared from OB Suspense which impacted the receipt and expenditure to that extent. The progressive balance under the head 8658-102-Suspense Account (Civil) stands at ₹4,872.12 crore at the end of March 2024.

*(Note 5 (iv) and Statement 21 to Finance Accounts)*

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

**Date: 19 November 2024**  
**Place: New Delhi**



**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



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## Guide to the Finance Accounts

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### A. Broad overview of the structure of Government Accounts

1. The Finance Accounts of the State of Bihar present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts is accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.

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

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

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

**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Bihar for 2023-24 is ₹350 crore.

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

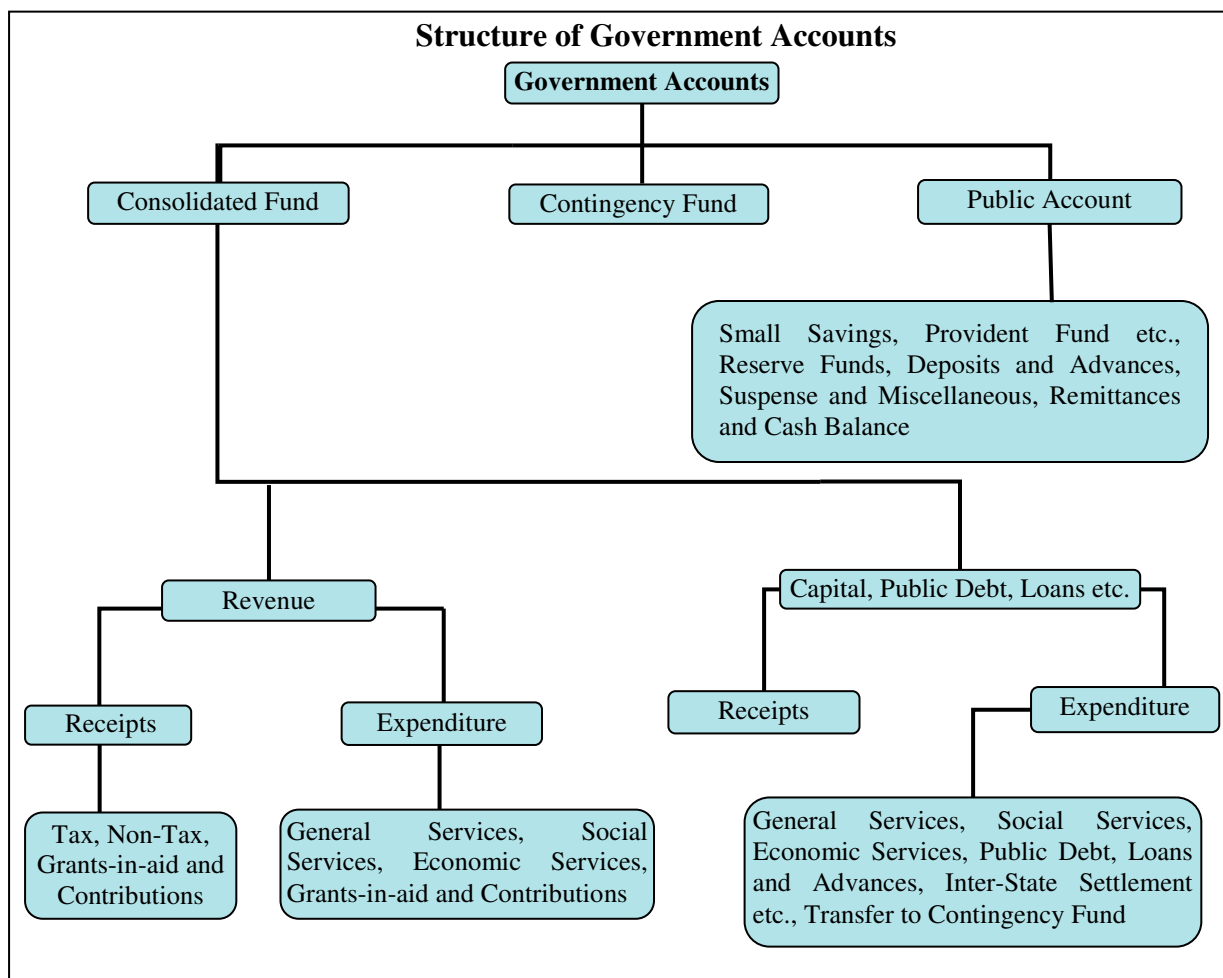
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed

Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2024).

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

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



## B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, the Contingency Fund and the Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances given by the State Government). This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed Statements 15, 16, 17 and 18 in Volume II of the Finance Accounts.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II of the Finance Accounts.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II of the Finance Accounts.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed Statement 18 in Volume II of the Finance Accounts.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Volume II of the Finance Accounts.
- 10. Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

**12. Statement on Sources and Application of Funds for Expenditure other than Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from revenue surplus, net credit balances in the Public Account, cash balance at the beginning of the year and borrowings.

**13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II of the Finance Accounts.

#### **Notes to Finance Accounts and significant Accounting Policies**

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

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, etc. are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

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

#### **Part I of Volume II**

**14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at sub-head level in respect of Grants-in-aid from Central Government.

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

**16. Detailed Statement of Capital Expenditure:** This statement, which corresponds to the summary Statement 5 in Volume I of the Finance Accounts, depicts the capital expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.

**17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in volume I of the Finance Accounts, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

**18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary Statement 7 in Volume I of the Finance Accounts.

**19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between detailed Statements 16 and 19. This statement corresponds to summary Statement 8 in Volume I of the Finance Accounts.



- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of the Government guarantees. This statement corresponds to summary Statement 9 in Volume-I of the Finance Accounts.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** The statement depicts the details of un-recouped amounts at Minor Head level under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

### Part II of Volume II

**Part II contains 13 Appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The Statements and Notes to Finance Accounts read with the Appendices present the financial position along with accounts of the receipts and disbursement of the Government for the year.

#### C. Ready Reckoner

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

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



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## **SUMMARISED STATEMENTS**

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**STATEMENT 1: STATEMENT OF FINANCIAL POSITION**

*( ₹ in crore)*

Assets <sup>1</sup>	Reference (Sl. No.)		As on 31 March 2024	As on 31 March 2023
	Notes to Finance Accounts	Statement		
<b>Cash</b>			<b>36,982.18</b>	<b>22,903.95</b>
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	233.22	234.65
(iii) Permanent Imprest		21	765.53	765.46
(iv) Cash Balance Investments		21	26,762.09	14,069.82
(v) Deposits with Reserve Bank of India		21	726.68	805.90
(vi) Investments from Earmarked Funds <sup>2</sup>		22	8,494.66	7,028.12
<b>Capital Expenditure</b>		16	<b>3,27,339.05</b>	<b>2,90,886.03</b>
(i) Investments in shares of Companies, Corporations etc.		8	41,512.97	39,024.62
(ii) Other Capital Expenditure			2,85,826.08	2,51,861.41
<b>Contingency Fund (un-recouped)</b>			0.00	0.00
<b>Loans and Advances</b>		18	<b>27,249.57</b>	<b>25,209.64</b>
<b>Civil Advances</b>		21	<b>249.96</b>	<b>249.96</b>
<b>Suspense and Miscellaneous Balances<sup>3</sup></b>		21	<b>5,611.89</b>	<b>14,416.78</b>
<b>Remittance Balances</b>		21	<b>1,128.33</b>	<b>1,125.96</b>
<b>Cumulative excess of Expenditure over Receipts<sup>4</sup></b>			0.00	0.00
<b>Total</b>			<b>3,98,560.98</b>	<b>3,54,792.32</b>

<sup>1</sup> The figures of assets and liabilities are cumulative figures.

<sup>2</sup> Investment out of earmarked funds is excluded from Capital Expenditure.

<sup>3</sup> In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹5,611.32 crore under MH 8658-Suspense Accounts and ₹0.57 crore under MH 8679-Accounts with Governments of other Countries.

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

**STATEMENT 1: STATEMENT OF FINANCIAL POSITION**

*( ₹ in crore)*

Liabilities	Reference (Sl. No.)		As on 31 March 2024	As on 31 March 2023
	Notes to Finance Accounts	Statement		
<b>Borrowings (Public Debt)</b>			<b>2,80,083.89</b>	<b>2,42,845.73</b>
(i) Internal Debt		17	2,36,205.16	2,08,098.10
(ii) Loans and Advances from the Central Government <sup>#</sup>		17	43,878.73	34,747.63
Non-Plan Loans		17	0.58	0.58
Loans for State Plan Schemes		17	191.29	191.29
Loans for Central Plan Schemes		17	1.01	1.01
Loans for Centrally Sponsored Plan Schemes		17	0.53	0.53
Loans for Centrally Sponsored Schemes <sup>#</sup>		17	30.29	33.10
Other Loans		17	43,655.03	34,521.12
<b>Inter-State Settlement</b>		12	<b>74.01</b>	<b>74.01</b>
<b>Contingency Fund (corpus)</b>		21	<b>350.00</b>	<b>350.00</b>
<b>Liabilities on Public Account</b>			<b>61,358.31</b>	<b>57,660.87</b>
(i) Small Savings, Provident Funds etc.		21	9,141.12	9,396.88
(ii) Deposits		21	39,666.57	38,437.96
(iii) Reserve Funds		21	12,343.98	9,654.72
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances		21	206.63	171.31
On Account of rounding*			0.01	0.00
<b>Cumulative excess of Receipts over Expenditure<sup>5</sup></b>		12	<b>56,694.77</b>	<b>53,861.71</b>
<b>Total</b>			<b>3,98,560.98</b>	<b>3,54,792.32</b>

<sup>#</sup> Differs with Statement No. 6 by ₹0.01 crore is due to rounding.

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

<sup>5</sup> The figure ₹56,694.77 crore has been worked out by netting of total Capital and Other Expenditure and Principal sources of funds. Details are given in Statement 12.

## STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

( ₹ in crore )

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
<b>Part- I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts<sup>#</sup></b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,93,347.23</b>	<b>1,72,688.02</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>1,90,514.17</b>	<b>1,83,976.22</b>
<b>Tax revenue</b> <b>(raised by the State)<sup>#</sup></b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>48,360.69</b>	<b>44,017.73</b>	Salaries <sup>1</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	28,385.60	24,816.02
<b>Non-Tax revenue<sup>@</sup></b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>5,257.05</b>	<b>4,134.90</b>	Grants-in-aid <sup>2</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	77,600.47	79,940.88
			Subsidies <i>(Ref. Appendix-II)</i>	16,244.61	14,827.79
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	897.00	642.03	<b>General services*</b> <i>(Ref. Statement 4 &amp; 15)</i>	<b>46,145.74</b>	<b>44,305.03</b>
Others <i>(Ref. Statement 3)</i>	4,360.05	3,492.87	Pension <sup>\$\$</sup> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	24,290.92	23,107.87
			Interest Payment** and Debt Service <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	19,072.37	16,471.54
			Others <i>(Ref. Statement 4-B)</i>	2,782.45	4,725.62
<b>Share of Union Taxes/ Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,13,604.49</b>	<b>95,509.85</b>	<b>Social services*</b> <i>(Ref. Statement 4- A &amp; 15)</i>	<b>14,347.82</b>	<b>13,555.91</b>
			<b>Economic services</b> <i>(Ref. Statement 4- A &amp; 15)</i>	<b>7,790.06</b>	<b>6,530.48</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>26,125.00</b>	<b>29,025.54</b>	<b>Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs)<sup>3</sup></b> <i>(Ref. Statement 4- A &amp; 15)</i>	(-)0.13	0.11
<b>Revenue Deficit</b>	<b>0.00</b>	<b>11,288.20</b>	<b>Revenue Surplus</b>	<b>2,833.06</b>	<b>0.00</b>

<sup>1</sup> Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹13,072.08 crore, Social Sector- ₹68,877.28 crore and Economic Sector- ₹40,281.32 crore) to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic Services' does not include expenditure on Salaries, Subsidies and Grants-in-aid (explained in footnote 2).

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

<sup>3</sup> Corresponds to the bookings under MH 3604.

<sup>#</sup> Differs with Statement No. 3 by ₹0.01 crore is due to rounding.

<sup>@</sup> Differs with Statement No. 3 by ₹0.02 crore is due to rounding.

<sup>\*</sup> Expenditure on General Services and Social Services differs by ₹0.02 crore with Statement No. 4 is due to rounding.

<sup>\$\$</sup> Depicts Net expenditure. Excludes ₹29.66 crore being Recovery of Overpayments.

<sup>\*\*</sup> Includes ₹1,466.57 crore being expenditure on Appropriation for reduction or avoidance of debt under MH-2048.

## STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

( ₹ in crore )

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>0.00</b>	<b>0.00</b>	<b>Capital Expenditure<sup>§</sup></b> <i>(Ref. Statement 4-A, 4-B &amp; 16)</i>	<b>36,453.02</b>	<b>31,519.82</b>
			General Services <sup>#</sup> <i>(Ref. Statement 4-A &amp; 16)</i>	5,664.42	3,254.88
			Social Services <i>(Ref. Statement 4-A &amp; 16)</i>	7,000.43	5,967.30
			Economic Services <sup>4</sup> <i>(Ref. Statement 4-A &amp; 16)</i>	23,788.17	22,297.64
<b>Recoveries of Loans and Advances</b> <i>(Ref. Statement 3, 7 &amp; 18)</i>	<b>95.94</b>	<b>41.49</b>	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	<b>2,135.86</b>	<b>2,056.77</b>
			General Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	0.00	0.00
			Social Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	1,603.09	1,396.92
			Economic Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	519.34	632.93
			Others <i>(Ref. Statement 7)</i>	13.43	26.92
<b>Public Debt receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	<b>60,217.54</b>	<b>48,283.52</b>	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	<b>22,979.38</b>	<b>14,351.07</b>
Internal Debt <sup>5</sup> <i>(Market Loans, NSSF etc.)</i> <i>(Ref. Statement 3,6 &amp; 17)</i>	49,545.76	38,128.98	Internal Debt <sup>5</sup> <i>(Market Loans, NSSF etc.)</i> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	21,438.71	12,886.20
Loans from Government of India <i>(Ref. Statement 3,6 &amp; 17)</i>	10,671.78	10,154.54	Loans from Government of India <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	1,540.67	1,464.87
<b>Inter- State Settlement Account (Net)</b>	<b>0.00</b>	<b>0.00</b>	<b>Inter- State Settlement Account (Net)</b>	<b>0.00</b>	<b>0.00</b>
			Appropriation to Contingency Fund <sup>##</sup>	<b>9,650.00</b>	<b>0.00</b>
			Deduct Entry due to written back	<b>(-9,650.00)</b>	
<b>Total Receipts Consolidated Fund**</b> <i>(Ref. Statement 3)</i>	<b>2,53,660.71</b>	<b>2,21,013.03</b>	<b>Total Expenditure Consolidated Fund<sup>6</sup></b> <i>(Ref. Statement 4)</i>	<b>2,52,082.43</b>	<b>2,31,903.88</b>
<b>Deficit in Consolidated Fund</b>	<b>0.00</b>	<b>10,890.85</b>	<b>Surplus in Consolidated Fund</b>	<b>1,578.28</b>	<b>0.00</b>

<sup>4</sup> Includes ₹0.01 crore, ₹0.46 crore and ₹0.24 crore as salary expenditure under capital outlay on Social Services & Economic Services under the Major Heads 4215, 4515 & 4700 for the year 2023-24 respectively.

<sup>5</sup> National Small Savings Fund (NSSF) transactions in respect of repayment of ₹1,888.35 crore for the year 2022-23 and repayment of ₹1,888.35 crore for the year 2023-24 are also included.

<sup>6</sup> Excludes net receipt of ₹0.18 crore and expenditure of ₹771.07 crore kept under Suspense Account as disclosed in Para 5 (iv) of NTFA.

<sup>§</sup> Differs with Statement No. 5 by ₹0.02 crore is due to rounding.

<sup>#</sup> Differs with Statement No. 4A by ₹0.01 crore is due to rounding.

<sup>##</sup> As per Bihar Contingency Fund Act, the amount taken back to Consolidated Fund of the State. For details, refer to para 4 of NTFA.

<sup>\*\*</sup> Differs with Statement No. 3 by ₹0.01 crore is due to rounding.

**STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS**

( ₹ in crore )

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
<b>Part - II Contingency Fund</b>					
<b>Contingency Fund<sup>##</sup></b> (Ref. Statement 21)	<b>9,650.00</b>	<b>9,150.00</b>	<b>Contingency Fund<sup>##</sup></b> (Ref. Statement 21)	<b>9,650.00</b>	<b>9,150.00</b>
<b>Part - III Public Account<sup>8</sup></b>					
<b>Small Savings</b> (Ref. Statement 21)	<b>2,415.84</b>	<b>2,561.26</b>	<b>Small Savings</b> (Ref. Statement 21)	<b>2,671.60</b>	<b>2,686.04</b>
<b>Reserves and Sinking Funds</b> (Ref. Statement 21)	<b>3,863.27</b>	<b>4,290.96</b>	<b>Reserves and Sinking Funds</b> (Ref. Statement 21)	<b>2,640.55</b>	<b>2,705.85</b>
<b>Deposits</b> (Ref. Statement 21)	<b>96,228.54</b>	<b>74,814.83</b>	<b>Deposits</b> (Ref. Statement 21)	<b>94,999.93</b>	<b>74,410.66</b>
<b>Advances</b> (Ref. Statement 21)	<b>0.00</b>	<b>0.00</b>	<b>Advances</b> (Ref. Statement 21)	<b>0.00</b>	<b>0.00</b>
<b>Suspense and Miscellaneous<sup>9</sup></b> (Ref. Statement 21)	<b>6,57,276.18</b>	<b>6,28,347.23</b>	<b>Suspense and Miscellaneous<sup>9</sup></b> (Ref. Statement 21)	<b>6,61,126.88</b>	<b>6,19,186.22</b>
<b>Remittances</b> (Ref. Statement 21)	<b>0.01</b>	<b>0.00</b>	<b>Remittances</b> (Ref. Statement 21)	<b>2.38</b>	<b>0.00</b>
<b>Total Receipts Public Account</b> (Ref. Statement 21)	<b>7,59,783.84</b>	<b>7,10,014.28</b>	<b>Total Disbursements Public Account</b> (Ref. Statement 21)	<b>7,61,441.34</b>	<b>6,98,988.77</b>
<b>Deficit in Public Account</b>	<b>1,657.50</b>	<b>0.00</b>	<b>Surplus in Public Account</b>	<b>0.00</b>	<b>11,025.51</b>
<b>Opening Cash Balance</b>	<b>805.90</b>	<b>671.24</b>	<b>Closing Cash Balance</b>	<b>726.68</b>	<b>805.90</b>
<b>Increase in cash balance</b>	<b>0.00</b>	<b>134.66</b>	<b>Decrease in cash balance</b>	<b>79.22</b>	<b>0.00</b>

<sup>8</sup>For details, please refer to Statement 21 in Volume II.

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

<sup>##</sup>As per Bihar Contingency Fund Act, the amount taken back to Consolidated Fund of the State. For details, refer to para 4 of NTFA.



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

( ₹ in crore )

		Closing Balance on 31 March 2024	Opening Balance on 1 April 2023
<b>(a)</b>	<b>General Cash Balance</b>		
(1)	Deposits with Reserve Bank	726.68	805.90
(2)	Investments held in Cash Balance Investment Account	26,762.09	14,069.82
	<b>Total - (a)</b>	<b>27,488.77</b>	<b>14,875.72</b>
<b>(b)</b>	<b>Other Cash Balances and Investments</b>		
(1)	Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	233.22	234.65
(2)	Permanent advances for contingent expenditure with Departmental Officers	765.53	765.46
(3)	Investments of Earmarked Funds	8,494.66	7,028.12
	<b>Total - (b)</b>	<b>9,493.41</b>	<b>8,028.23</b>
	<b>Total - (a) and (b)</b>	<b>36,982.18</b>	<b>22,903.95</b>

**Explanatory Notes**

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

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2023-24 advised to the RBI till 11 April 2024.

There was a difference of ₹746.62 crore between the figures "Deposits with Reserve Bank" reflected in the accounts {₹726.68 crore (Debit)} and that intimated by the Reserve Bank of India {₹19.94 crore (Debit)}. The difference is under reconciliation.

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

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

**3. Limits for the Ways and Means Advances:** The limit for Ordinary Ways and Means Advances to the State Government is ₹2,272.00 crore with effect from 1 April 2022. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time.

The minimum cash balance was maintained without taking any advances throughout the financial year 2023-24.

**4.** The investment of ₹26,762.09 crore, out of Cash Balance is in the securities of the Government of India (₹26,757.44 crore) and securities of other State Government (₹4.65 crore) as on 31 March 2024. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹264.34 crore.

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

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

**STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

(₹ in crore)

Description	Actuals	
	2023-24	2022-23
<b>I -Tax and Non-Tax Revenue</b>		
<b>A. Tax Revenue</b>		
<b>A.1 Own Tax Revenue<sup>§</sup></b>	<b>48,360.70</b>	<b>44,017.73</b>
Taxes on Sales, Trade etc.	9,370.87	9,881.25
State Goods and Services Tax (SGST)	27,677.60	23,242.93
Stamps and Registration Fees	6,347.64	6,451.06
Taxes on Goods and Passengers	(-)1.13	1.32
Taxes on Vehicles	3,357.75	2,935.47
Land Revenue	580.19	360.57
Other Taxes on Income and Expenditure	179.96	156.50
State Excise	1.15	1.19
Others	846.67	987.44
<b>A.2 Share of net proceeds of Taxes</b>	<b>1,13,604.49</b>	<b>95,509.85</b>
Corporation Tax	34,099.01	32,019.47
Taxes on Income other than Corporation Tax	39,379.86	31,262.19
Service Tax	21.16	149.28
Union Excise Duties	1,506.54	1,178.03
Customs	3,981.12	3,754.66
Central Goods and Services Tax (CGST)	34,477.56	26,989.02
Other Taxes and Duties on Commodities and Services	139.24	157.20
<b>Total - A</b>	<b>1,61,965.19</b>	<b>1,39,527.58</b>
<b>B. Non-Tax Revenue</b>		
Interest Receipts	897.00	642.03
Non-ferrous Mining and Metallurgical Industries	3,114.79	2,729.73
Contributions and Recoveries towards Pension and Other Retirement Benefits	8.42	1.85
Public Service Commission	307.33	67.83
Police	217.10	48.95
Roads and Bridges	15.78	(-)0.35
Medical and Public Health	4.60	31.60
Other Rural Development Programmes	45.35	28.14
Forestry and Wild Life	63.77	61.58
Other Administrative Services	196.03	301.34
Major Irrigation	71.60	83.00
Education, Sports, Art and Culture	3.94	5.83
Other General Economic Services	39.47	35.23
Medium Irrigation	0.04	0.06
Labour and Employment	9.50	10.75
Water Supply and Sanitation	9.37	2.70
Jails	4.72	16.49
Fisheries	19.15	18.77
Crop Husbandry	4.59	5.42
Public Works	25.74	17.22

<sup>§</sup>Differs with Statement No. 2 by ₹0.01 crore is due to rounding.

**STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

		<i>( ₹ in crore)</i>		
Description		Actuals		
		2023-24	2022-23	
<b>B.</b>	Co-operation	8.88	6.85	
	Urban Development	0.00	3.47	
	Housing	5.30	4.55	
	Minor Irrigation	1.06	3.20	
	Civil Aviation	0.33	1.43	
	Miscellaneous General Services	37.06	1.15	
	Tourism	3.25	2.90	
	Dividends and Profits	9.51	1.49	
	Animal Husbandry	0.59	0.59	
	Information and Publicity	0.12	0.21	
	Land Reforms	(-)0.01	(-)0.05	
	Social Security and Welfare	0.19	0.07	
	Road Transport	0.18	0.19	
	Stationery and Printing	1.44	0.16	
	Industries	130.78	0.41	
	Village and Small Industries	0.02	0.01	
	Civil Supplies	0.03	0.10	
	Inland Water Transport	0.01	0.00	
<b>Total - B*</b>		<b>5,257.03</b>	<b>4,134.90</b>	
<b>II - GRANTS FROM GOVERNMENT OF INDIA</b>				
<b>C.</b>	<b>Grants</b>			
	<b>Grants-in-aid from Central Government</b>			
	<b>Grants for State/Union Territory Plan Schemes</b>	Other Grants	(-)167.09	(-)374.48
	<b>Grants for Centrally Sponsored Schemes</b>		17,961.52	22,237.18
	<b>Finance Commission Grants</b>	Grants towards contribution to State Disaster Response Fund	1,248.80	1,189.60
		Other Grants	6,413.72	5,543.05
	<b>Other Transfers/ Grants to States/Union Territories with Legislatures</b>	Grants under proviso to Article 275(1) of the Constitution	8.94	10.78
		Grants towards contribution on National Disaster Response Fund	0.00	0.00
		Compensation for loss of revenue arising out of implementation of GST	398.19	183.66
		Grants from Central Road and Infrastructure Fund	258.43	226.47
		Other Grants	2.49	9.28
	<b>Total - C</b>		<b>26,125.00</b>	<b>29,025.54</b>
	<b>Total - Revenue Receipts (A+B+C)<sup>\$\$</sup></b>		<b>1,93,347.22</b>	<b>1,72,688.02</b>

\*Differs with Statement No. 2 & 14 by ₹0.02 crore is due to rounding.

<sup>\$\$</sup>Differs with Statement No. 2 & 14 by ₹0.01 crore is due to rounding.

**STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

		<i>( ₹ in crore)</i>	
Description		Actuals	
		2023-24	2022-23
	<b>III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	0.00	0.00
	Others	0.00	0.00
	<b>Total - D</b>	<b>0.00</b>	<b>0.00</b>
<b>E.</b>	<b>Public Debt receipts</b>		
	<b>Internal Debt</b>	<b>49,545.76</b>	<b>38,128.98</b>
	Market Loans	47,612.00	36,800.00
	WMA <sup>1</sup> from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	1,933.76	1,328.98
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	<b>Loans and Advances from Central Government</b>	<b>10,671.78</b>	<b>10,154.54</b>
	Non-Plan Loans	0.00	0.00
	Loans for State Plan Schemes	0.00	0.00
	Loans for Centrally Sponsored Schemes	0.00	0.00
	Other Loans for States/Union Territory with Legislature Schemes	10,671.78	10,154.54
	<b>Total - E</b>	<b>60,217.54</b>	<b>48,283.52</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b>	<b>95.94</b>	<b>41.49</b>
<b>G.</b>	<b>Inter-State Settlement</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total - Receipts in Consolidated Fund<sup>3</sup></b> <b>(A+B+C+D+E+F+G)</b>	<b>2,53,660.70</b> <sup>*</sup>	<b>2,21,013.03</b>

<sup>1</sup> WMA: Ways and Means Advances.

<sup>2</sup> Details are in Statement No. 7 of Volume I and Statement No. 18 of Volume II.

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

<sup>\*</sup> Differs with Statement No. 2 by ₹0.01 crore is due to rounding.

**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**

**A. EXPENDITURE BY FUNCTION**

*( ₹ in crore)*

Description	Revenue	Capital	L&A	Total
<b>A General Services</b>				
<b>A.1 Organs of State</b>				
Parliament/State/Union Territory Legislatures	227.58	0.00	0.00	227.58
President, Vice President/Governor/Administrator of Union Territories	49.34	0.00	0.00	49.34
Council of Ministers	32.22	0.00	0.00	32.22
Administration of Justice	1,431.01	0.00	0.00	1,431.01
Elections	400.88	0.00	0.00	400.88
<b>A.2 Fiscal Services</b>				
Land Revenue	1,124.98	0.00	0.00	1,124.98
Stamps and Registration	101.72	0.00	0.00	101.72
State Excise	324.74	0.00	0.00	324.74
Taxes on Sales, Trade etc.	0.78	0.00	0.00	0.78
Taxes on Vehicles	157.50	0.00	0.00	157.50
Collection Charges under State Goods and Services Tax	167.14	0.00	0.00	167.14
Other Taxes and Duties on Commodities and Services	1.19	0.00	0.00	1.19
Other Fiscal Services	3.01	23.95	0.00	26.96
Appropriation for reduction or avoidance of Debt	1,466.57	0.00	0.00	1,466.57
Interest Payments	17,605.80	0.00	0.00	17,605.80
<b>A.3 Administrative Services</b>				
Public Service Commission	234.07	0.00	0.00	234.07
Secretariat-General Services	415.04	0.00	0.00	415.04
District Administration	605.86	0.00	0.00	605.86
Treasury and Accounts Administration	105.00	0.00	0.00	105.00
Police	10,817.90	923.76	0.00	11,741.66
Jails	501.69	0.00	0.00	501.69
Stationery and Printing	10.83	3.51	0.00	14.34
Public Works	1,037.85	3,270.68	0.00	4,308.53
Other Administrative Services	1,315.27	1,442.51	0.00	2,757.78
<b>A.4 Pensions and Misc. General Services</b>				
Pensions and Other Retirement Benefits <sup>§</sup>	24,290.92	0.00	0.00	24,290.92
Miscellaneous General Services	(-)3,211.09 <sup>1</sup>	0.00	0.00	(-)3,211.09
<b>Total - General Services*</b>	<b>59,217.80</b>	<b>5,664.41</b> *	<b>0.00</b>	<b>64,882.21</b>
<b>B Social Services</b>				
<b>B.1 Education, Sports, Art and Culture</b>				
General Education <sup>#</sup>	40,192.85	2,987.77	1,603.09	44,783.71
Technical Education	504.07	0.00	0.00	504.07
Sports and Youth Services	100.67	0.00	0.00	100.67
Art and Culture	92.38	0.00	0.00	92.38
<b>B.2 Health and Family Welfare</b>				
Medical and Public Health	9,846.24	2,175.00	0.00	12,021.24
Family Welfare	993.26	0.00	0.00	993.26

<sup>§</sup> Depicts Net expenditure. Recovery of overpayments of ₹29.66 crore is excluded.

<sup>1</sup> Negative figure is due to recoveries of Overpayments.

\* Revenue Expenditure and Capital Expenditure on General Services differ with Statement No.2 by ₹0.02 crore and ₹0.01 crore respectively is due to rounding.

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

**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**

**A. EXPENDITURE BY FUNCTION**

*( ₹ in crore)*

Description	Revenue	Capital	L&A	Total
<b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>				
Water Supply and Sanitation	7,691.58	1,002.63	0.00	8,694.21
Housing	747.93	677.30	0.00	1,425.23
Urban Development	8,788.40	0.00	0.00	8,788.40
<b>B.4 Information and Broadcasting</b>				
Information and Publicity	213.59	0.00	0.00	213.59
<b>B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	975.10	49.26	0.00	1,024.36
<b>B.6 Labour and Labour Welfare</b>				
Labour, Employment and Skill Development	604.42	0.00	0.00	604.42
<b>B.7 Social Welfare and Nutrition</b>				
Social Security and Welfare	7,472.04	3.00	0.00	7,475.04
Nutrition	1,997.87	0.00	0.00	1,997.87
Relief on account of Natural Calamities	2,859.12	0.00	0.00	2,859.12
<b>B.8 Others</b>				
Other Social Services	46.14	105.47	0.00	151.61
Secretariat- Social Services	99.46	0.00	0.00	99.46
<b>Total - Social Services**</b>	<b>83,225.12</b>	<b>7,000.43</b>	<b>1,603.09</b>	<b>91,828.64</b>
<b>C Economic Services</b>				
<b>C.1 Agriculture and Allied Activities</b>				
Crop Husbandry	1,794.11	(-)32.69	0.00	1,761.42
Soil and Water Conservation	59.12	0.00	0.00	59.12
Animal Husbandry	646.92	84.91	0.00	731.83
Dairy Development	196.26	0.00	0.00	196.26
Fisheries	341.09	0.00	0.00	341.09
Forestry and Wild Life	370.32	63.02	0.00	433.34
Food Storage and Warehousing	437.23	22.52	0.00	459.75
Agricultural Research and Education	499.66	0.00	0.00	499.66
Co-operation	659.84	3.36	11.54	674.74
Other Agricultural Programmes	13.44	0.00	0.00	13.44
<b>C.2 Rural Development</b>				
Special Programmes for Rural Development	2,596.95	0.00	0.00	2,596.95
Rural Employment	3,180.26	0.00	0.00	3,180.26
Land Reforms	4.54	0.00	0.00	4.54
Other Rural Development Programmes	12,341.41	7,083.98	5.97	19,431.36
<b>C.3 Irrigation and Flood Control</b>				
Major Irrigation	649.46	2,852.38	0.00	3,501.84
Medium Irrigation	0.16	0.00	0.00	0.16
Minor Irrigation	207.77	821.01	0.00	1,028.78
Command Area Development	19.44	0.00	0.00	19.44
Flood Control and Drainage	629.32	2,202.41	0.00	2,831.73

\*\* Revenue Expenditure on Social Services differs with Statement No. 2 & 15 by ₹0.02 crore is due to rounding.

**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**

**A. EXPENDITURE BY FUNCTION**

*( ₹ in crore)*

Description	Revenue	Capital	L&A	Total
<b>C.4 Energy</b>				
Power	13,918.44	1,782.31	86.73	15,787.48
New and Renewable Energy	55.20	136.00	0.00	191.20
<b>C.5 Industry and Minerals</b>				
Village and Small Industries	786.40	419.90	415.10	1,621.40
Industries	901.97	0.00	0.00	901.97
Non-ferrous Mining and Metallurgical Industries	46.40	0.00	0.00	46.40
Telecommunication and Electronic Industries	0.00	202.31	0.00	202.31
Industries and Minerals	0.00	100.00	0.00	100.00
<b>C.6 Transport</b>				
Civil Aviation	4.68	65.05	0.00	69.73
Roads and Bridges	6,209.89	6,931.88	0.00	13,141.77
Road Transport	120.15	12.44	0.00	132.59
Other Transport Services	0.68	590.00	0.00	590.68
<b>C.7 Science Technology and Environment</b>				
Ecology and Environment	2.91	0.00	0.00	2.91
<b>C.8 General Economic Services</b>				
Secretariat- Economic Services	140.30	0.00	0.00	140.30
Tourism	187.09	273.05	0.00	460.14
Census Surveys and Statistics	54.36	0.00	0.00	54.36
Civil Supplies	972.83	0.00	0.00	972.83
General Financial and Trading Institutions	0.00	65.00	0.00	65.00
Other General Economic Services	22.78	109.32	0.00	132.10
<b>Total - Economic Services<sup>##</sup></b>	<b>48,071.38</b>	<b>23,788.16</b>	<b>519.34</b>	<b>72,378.88</b>
<b>D Grants-in-aid and Contributions</b>				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	(-)0.13	0.00	0.00	(-)0.13
<b>E Public Debt</b>				
Internal Debt of the State Government	0.00	21,438.71	0.00	21,438.71
Loans and Advances from the Central Government	0.00	1,540.67	0.00	1,540.67
<b>F Loans and Advances</b>				
Loans to Government Servants etc.	0.00	0.00	13.43	13.43
<b>Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances</b>	<b>(-)0.13</b>	<b>22,979.38</b>	<b>13.43</b>	<b>22,992.68</b>
<b>G Inter - State Settlement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total - Consolidated Fund Expenditure<sup>\$\$</sup></b>	<b>1,90,514.17</b>	<b>59,432.38 *</b>	<b>2,135.86</b>	<b>2,52,082.41</b>

<sup>##</sup>Capital Expenditure on Economic Services differs with Statement No. 2 by ₹0.01 crore is due to rounding.

<sup>\$\$</sup>Total Expenditure on Consolidated Fund differs with Statement No. 2 by ₹0.02 crore is due to rounding.

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

**STATEMENT 4: STATEMENT OF**

**B. EXPENDITURE BY NATURE**

Sl.No.	Object of Expenditure	2023-24		
		Revenue	Capital	Total
1	<b>Grants-in-aid</b>	<b>77,600.47</b>	<b>0.00</b>	<b>77,600.47</b>
i	Grants-in-aid (General)	31,827.60	0.00	31,827.60
ii	Grants-in-aid (Salary)	26,627.08	0.00	26,627.08
iii	Grants-in-aid (Creation of Assets)	19,145.79	0.00	19,145.79
2	Construction (Major Works)	0.2 <sup>§</sup>	33,972.01	33,972.22
3	Salaries	28,385.60	0.71 <sup>\$</sup>	28,386.31
4	Pension**	24,320.58	0.00	24,320.58
5	Interest <sup>\$\$</sup>	17,605.80	0.00	17,605.80
6	Investments <sup>#</sup>	0.00	2,674.28	2,674.28
7	Subsidies	16,244.61	0.00	16,244.61
8	Repayment of Borrowings	0.00	22,979.38	22,979.38
9	Minor Works	9,885.93	21.74 <sup>\$</sup>	9,907.67
10	Scholarship/Stipend	4,537.31	0.00	4,537.31
11	Supplies and Materials	4,245.03	0.00	4,245.03
12	Professional and Special Services	4,335.00	0.05 <sup>\$</sup>	4,335.05
13	Office Expenses	2,620.81	0.01 <sup>\$</sup>	2,620.82
14	Wages	1,678.65	0.00	1,678.65
15	Machinery and Equipment	493.06	920.70	1,413.76
16	Loans and Advances	0.00	2,135.86	2,135.86
17	Travel Expenses	296.84	0.00	296.84
18	Publication and Printing	393.36	0.00	393.36
19	Other Administrative Expenses	527.62	0.00	527.62
20	Uniform/Clothes	169.49	0.01 <sup>\$</sup>	169.50
21	Rent, Rates and Taxes	204.79	0.00	204.79
22	Motor Vehicles	259.53	6.25	265.78
23	Medical Reimbursement	53.79	0.01 <sup>\$</sup>	53.80
24	Arms and Ammunition	359.89	0.00	359.89
25	Rewards	9.38	0.00	9.38
26	Compensation and assignment to Local Bodies and PRIs	0.00	0.00	0.00
27	Secret Service Expenditure	11.54	0.00	11.54
28	Petroleum, Oil and Lubricant (P.O.L.)	0.47	0.00	0.47
29	Royalty	0.00	0.00	0.00
30	Other Charges	1,735.29	0.18	1,735.47
31	Inter Account Transfers	1,136.58	(-)258.50	878.08
32	Ex-gratia Grants	348.93	0.00	348.93
33	Relief	234.21	0.00	234.21
34	Contribution	9.28	84.87	94.15
35	Discretionary Grants	1.94	0.00	1.94
36	Others	110.06	0.38	110.44
37	Deduct- Reduction in Expenditure	(-)7,301.88	(-)969.68	(-)8,271.56
<b>Total</b>		<b>1,90,514.17</b>	<b>61,568.26</b>	<b>2,52,082.43</b>

\*Total of Grants-in-aid (General, Salary, Creation of assets) are included in Grants-in-aid.

<sup>§</sup>Expenditure due to clearance of OB Suspense.

\*\*Depicts gross expenditure. Includes ₹29.66 crore being Recoveries of Overpayments.

<sup>\$\$</sup>Excludes ₹1,466.57 crore being expenditure on Appropriation for reduction or avoidance of debt under MH-2048.

<sup>#</sup>Depicts gross expenditure. Includes ₹185.93 crore being Receipts and recoveries on Capital Account.



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

2022-23			2021-22		
Revenue	Capital	Total	Revenue	Capital	Total
<b>79,940.88</b>	<b>0.00</b>	<b>79,940.88</b>	<b>65,015.01</b>	<b>0.00</b>	<b>65,015.01 *</b>
0.31	27,559.05	27,559.36	0.10	21,328.34	21,328.44
24,816.02	0.14	24,816.16	23,524.52	(-)0.01	23,524.51
23,143.69	0.00	23,143.69	20,294.96	0.00	20,294.96
15,183.54	0.00	15,183.54	13,821.93	0.00	13,821.93
0.00	3,588.60	3,588.60	0.00	2,565.71	2,565.71
14,827.79	0.00	14,827.79	10,256.02	0.00	10,256.02
0.00	14,351.07	14,351.07	0.00	8,746.47	8,746.47
5,969.92	0.17 <sup>s</sup>	5,970.09	4,639.89	1.42	4,641.31
5,679.23	0.00	5,679.23	6,681.66	0.00	6,681.66
2,841.05	0.00	2,841.05	3,900.48	0.99	3,901.47
4,264.97	0.11 <sup>s</sup>	4,265.08	3,701.71	0.00	3,701.71
2,359.77	0.00	2,359.77	1,568.02	1.24	1,569.26
1,511.54	0.00	1,511.54	1,459.27	0.00	1,459.27
609.28	439.87	1,049.15	401.05	371.06	772.11
0.00	2,056.76	2,056.76	0.00	1,478.52	1,478.52
289.09	0.00	289.09	305.42	0.00	305.42
415.58	0.00	415.58	255.86	0.00	255.86
223.28	0.00	223.28	146.37	0.00	146.37
179.82	0.00	179.82	144.21	0.00	144.21
187.23	0.00	187.23	105.23	0.00	105.23
80.33	0.00	80.33	104.31	0.00	104.31
46.48	0.00	46.48	39.58	0.00	39.58
43.43	0.00	43.43	18.55	0.00	18.55
5.83	0.00	5.83	4.68	0.00	4.68
0.11	0.00	0.11	0.32	0.00	0.32
16.98	0.00	16.98	11.94	0.00	11.94
0.53	0.00	0.53	0.35	0.00	0.35
0.00	0.00	0.00	0.01	0.00	0.01
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
4,590.63	(-)46.24	4,544.39	3,813.29	(-)506.28	3,307.01
(-)3,251.09	(-)21.87	(-)3,272.96	(-)995.03	(-)84.19	(-)1,079.22
<b>1,83,976.22</b>	<b>47,927.66</b>	<b>2,31,903.88</b>	<b>1,59,219.71</b>	<b>33,903.27</b>	<b>1,93,122.98</b>

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

( ₹ in crore )

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>A. Capital Account of General Services</b>						
4047	Capital Outlay on Other Fiscal Services	16.64	337.11	23.95	361.06	43.93
4055	Capital Outlay on Police	574.40	4,773.64	923.76	5,697.40	60.82
4058	Capital Outlay on Stationery and Printing	0.00	2.96	3.51	6.47	0
4059	Capital Outlay on Public Works	1,596.45	12,662.86	3,270.68	15,933.54	104.87
4070	Capital Outlay on Other Administrative Services	1,067.39	10,627.37	1,442.51	12,069.88	35.14
<b>Total : A. Capital Account of General Services<sup>s</sup></b>		<b>3,254.88</b>	<b>28,403.94</b>	<b>5,664.41</b>	<b>34,068.35</b>	<b>74.03</b>
<b>B. Capital Account of Social Services</b>						
<i>(a) Capital Account of Education, Sports, Arts and Culture</i>						
4202	Capital Outlay on Education, Sports, Arts and Culture	1,315.54	10,815.97	2,987.77	13,803.74	127.11
<b>Total - (a)</b>		<b>1,315.54</b>	<b>10,815.97</b>	<b>2,987.77</b>	<b>13,803.74</b>	<b>127.11</b>
<i>(b) Capital Account of Health and Family Welfare</i>						
4210	Capital Outlay on Medical & Public Health	2,426.48	11,240.64	2,175.00	13,415.64	(-)10.36
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
<b>Total - (b)</b>		<b>2,426.48</b>	<b>11,276.12</b>	<b>2,175.00</b>	<b>13,451.12</b>	<b>(-)10.36</b>
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	1,310.02	19,909.95	1,002.63	20,912.58	(-)23.46
4216	Capital Outlay on Housing	314.25	1,869.86	677.30	2,547.16	115.53
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
<b>Total - (c)</b>		<b>1,624.27</b>	<b>21,930.08</b>	<b>1,679.93</b>	<b>23,610.01</b>	<b>3.43</b>
<i>(d) Capital Account of Information and Broadcasting</i>						
4220	Capital Outlay on Information and Publicity	0.00	8.80	0.00	8.80	0
<b>Total - (d)</b>		<b>0.00</b>	<b>8.80</b>	<b>0.00</b>	<b>8.80</b>	<b>0</b>

<sup>s</sup>Differs with Statement No. 2 by ₹0.01 crore is due to rounding.

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

( ₹ in crore )

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	73.58	702.99	49.26	752.25	(-)33.05
<b>Total - (e)</b>		<b>73.58</b>	<b>702.99</b>	<b>49.26</b>	<b>752.25</b>	<b>(-)33.05</b>
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	509.83	1,630.37	3.00	1,633.37	(-)99.41
<b>Total - (g)</b>		<b>509.83</b>	<b>1,630.37</b>	<b>3.00</b>	<b>1,633.37</b>	<b>(-)99.41</b>
<b>(h) Capital Account of Other Social Services</b>						
4250	Capital Outlay on Other Social Services	17.60	1,108.74	105.47	1,214.21	499.26
<b>Total - (h)</b>		<b>17.60</b>	<b>1,108.74</b>	<b>105.47</b>	<b>1,214.21</b>	<b>499.26</b>
<b>Total : B. Capital Account of Social Services</b>		<b>5,967.30</b>	<b>47,473.07</b>	<b>7,000.43</b>	<b>54,473.50</b>	<b>17.31</b>
<b>C. Capital Account of Economic Services</b>						
<b>(a) Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	480.55	935.03	(-)32.69	902.34	(-)106.80
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0
4403	Capital Outlay on Animal Husbandry	0.00	10.88	84.91	95.79	0
4404	Capital Outlay on Dairy Development	0.00	13.81	0.00	13.81	0
4405	Capital Outlay on Fisheries	0.00	1.91	0.00	1.91	0
4406	Capital Outlay on Forestry and Wild Life	61.14	480.50	63.02	543.52	3.07
4408	Capital Outlay on Food Storage and Warehousing	97.70	1,233.60	22.52	1,256.12	(-)76.95
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	9.89	743.51	3.36	746.87	(-)66.03
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
<b>Total - (a)</b>		<b>649.28</b>	<b>3,460.93</b>	<b>141.12</b>	<b>3,602.05</b>	<b>(-)78.27</b>

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

( ₹ in crore )

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on Other Rural Development Programmes	6,218.08	57,570.60	7,083.98	64,654.58	13.93
<b>Total - (b)</b>		<b>6,218.08</b>	<b>57,570.60</b>	<b>7,083.98</b>	<b>64,654.58</b>	<b>13.93</b>
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	1,207.61	14,072.49	2,852.38	16,924.87	136.20
4701	Capital Outlay on Medium Irrigation	0.00	7,327.91	0.00	7,327.91	0
4702	Capital Outlay on Minor Irrigation	460.03	3,498.59	821.01	4,319.60	78.47
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	983.93	14,018.33	2,202.41	16,220.74	123.84
<b>Total - (d)</b>		<b>2,651.57</b>	<b>38,917.90</b>	<b>5,875.80</b>	<b>44,793.70</b>	<b>121.60</b>
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	3,078.71	38,734.77	1,782.31	40,517.08	(-)42.11
4810	Capital Outlay on New and Renewable Energy	0.00	1.50	136.00	137.50	0
<b>Total - (e)</b>		<b>3,078.71</b>	<b>38,736.27</b>	<b>1,918.31</b>	<b>40,654.58</b>	<b>(-)37.69</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	1,392.24	1,586.00	419.90	2,005.90	(-)69.84
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	43.72	0.00	43.72	0
4855	Capital Outlay on Fertilizer Industries	0.00	1.36	0.00	1.36	0
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	0.00	9.00	0.00	9.00	0
4858	Capital Outlay on Engineering Industries	0.00	0.88	0.00	0.88	0
4859	Capital Outlay on Telecommunication and Electronic Industries	130.83	844.09	202.31	1,046.40	54.64
4860	Capital Outlay on Consumer Industries	0.00	54.86	0.00	54.86	0
4875	Capital Outlay on Other Industries	0.00	0.24	0.00	0.24	0
4885	Capital Outlay on Industries and Minerals	170.00	1,963.35	100.00	2,063.35	(-)41.18
<b>Total - (f)</b>		<b>1,693.07</b>	<b>4,503.50</b>	<b>722.21</b>	<b>5,225.71<sup>@</sup></b>	<b>(-)57.34</b>

<sup>@</sup>Differs with Statement No. 16 by ₹0.01 crore is due to rounding.

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

( ₹ in crore )

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(g) Capital Account of Transport</b>						
5053	Capital Outlay on Civil Aviation	0.00	769.18	65.05	834.23	0
5054	Capital Outlay on Roads and Bridges	6,601.92	66,439.61	6,931.88	73,371.49	5.00
5055	Capital Outlay on Road Transport	7.76	134.30	12.44	146.74	60.31
5075	Other Transport Services	959.00	2,231.45	590.00	2,821.45	(-)38.48
	<b>Total - (g)</b>	<b>7,568.68</b>	<b>69,574.54</b>	<b>7,599.37</b>	<b>77,173.91</b>	<b>0.41</b>
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	203.14	1,034.70	273.05	1,307.75	34.41
5465	Investments in General Financial and Trading Institutions	0.00	676.83	65.00	741.83	0
5475	Capital Outlay on Other General Economic Services	235.11	533.75	109.32	643.07	(-)53.50
	<b>Total - (j)</b>	<b>438.25</b>	<b>2,245.28</b>	<b>447.37</b>	<b>2,692.65</b>	<b>2.08</b>
	<b>Total : C. Capital Account of Economic Services</b>	<b>22,297.64</b>	<b>2,15,009.02</b>	<b>23,788.16</b> <sup>#</sup>	<b>2,38,797.18</b>	<b>6.68</b>
	<b>Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>	<b>31,519.82</b>	<b>2,90,886.03</b> *	<b>36,453.00</b> <sup>\$</sup>	<b>3,27,339.03</b> *	<b>15.65</b>

<sup>#</sup>Differs with Statement No. 2 by ₹0.01 crore is due to rounding.

\*Includes Capital Expenditure of Composite Bihar up to 14 November 2000 (₹ 11,935.23 crore) which has not been allocated between the successor States of Bihar and Jharkhand (March 2024).

<sup>\$</sup> Difference between Summary Statement no. 5 and Detailed Statement no. 16 by ₹0.02 crore is due to rounding.

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## STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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### Explanatory Notes

1. A detailed statement of Capital Outlay is given in Statement 16 of Volume II.
2. The total Capital Outlay of ₹3,27,339.05 crore upto the end of 2023-24 includes progressive capital outlay of ₹11,935.23 crore upto 14 November 2000 of Composite Bihar which has not been apportioned between the successor states of Bihar and Jharkhand so far (March 2024).
3. The details of Government investment in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies is given in the Statement 19 of Volume II.
4. Capital Outlay on irrigation schemes has been shown against the Major Head "4700-Capital Outlay on Major Irrigation and 4701-Capital Outlay on Medium Irrigation". The financial results of four schemes which have been declared as commercial are shown in Appendix VIII of Volume II.
5. Bihar Food and Civil Supplies Corporation Limited was established with effect from 2 April 1973 and the grain supply scheme was transferred to the Corporation. The value of the assets and liabilities transferred to it remains to be finalised.
6. Investment of Government - During 2023-24, the Government invested ₹2,488.35 crore. The investment was ₹1,883.31 crore in Government Companies including Statutory Corporations, ₹600.00 crore in Joint Stock Companies & Partnerships and ₹5.04 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2021-22, 2022-23 and 2023-24 was ₹35,436.02 crore, ₹39,024.62 crore and ₹41,512.97 crore respectively.

The total investment of composite Bihar upto 14 November 2000 (₹655.94 crore) has not been allocated between the successor states of Bihar and Jharkhand (March 2024).

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

<b>Financial Year</b>	<b>Dividend/Interest Received</b> ( ₹ in crore )
2021-2022	6.54
2022-2023	1.49
2023-2024	9.51

**STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**(i) Statement of Public Debt and Other Liabilities<sup>1</sup>**

*( ₹ in crore )*

Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+)/Decrease (-)		As a percentage of Total Liabilities	
					Amount	Per cent		
<b>A. Public Debt</b>								
<b>6003 Internal Debt of the State Government*</b>	<b>2,08,098.10</b>	<b>49,545.76</b>	<b>21,438.71</b>	<b>2,36,205.15</b>	<b>28,107.05</b>	<b>13.51</b>	<b>70.99</b>	
Market Loans	1,84,275.11	47,612.00	17,469.06	2,14,418.05	30,142.94	16.36	64.44	
WMA from the RBI	0.00	0.00	0.00	0.00	0.00	0.00	0	
Bonds	1,962.07	0.00	233.19	1,728.88	(-)233.19	(-)11.88	0.52	
Loans from Financial Institutions	9,776.22	1,933.76	1,848.11	9,861.87	85.65	0.88	2.96	
Special Securities issued to National Small Savings Fund of the Central Government	12,077.25	0.00	1,888.35	10,188.90	(-)1,888.35	(-)15.64	3.06	
Other Loans	7.45	0.00	0.00	7.45	0.00	0.00	0	
<b>6004 Loans and Advances from the Central Government</b>	<b>34,747.63</b>	<b>10,671.78</b>	<b>1,540.67</b>	<b>43,878.74</b>	<b>9,131.11</b>	<b>26.28</b>	<b>13.19</b>	
Non-Plan Loans	0.58	0.00	0.00	0.58	0.00	0.00	0	
Loans for State Plan Schemes	191.29	0.00	0.00	191.29	0.00	0.00	0.06	
Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00	0	
Loans for Centrally Sponsored Plan Schemes	0.53	0.00	0.00	0.53	0.00	0.00	0	
WMA	42.96	0.00	0.00	42.96	0.00	0.00	0.01	
Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00	0	
Loans for Centrally Sponsored Schemes	33.10	0.00	2.80	30.30 *	(-)2.80	(-)8.46	0.01	
Other Loans for States/Union Territory with Legislature Schemes	34,474.25	10,671.78	1,537.87	43,608.16	9,133.91	26.49	82.82	
<b>Total : A. Public Debt</b>	<b>2,42,845.73</b>	<b>60,217.54</b>	<b>22,979.38</b>	<b>2,80,083.89</b>	<b>37,238.16</b>	<b>15.33</b>	<b>84.17</b>	
<b>B. Other Liabilities</b>								
<b>Public Account</b>								
Small savings, Provident Funds etc.	9,396.88	2,415.84	2,671.60	9,141.12	(-)255.76	(-)2.72	2.75	
Reserve funds bearing interest	2,626.60	2,396.73	1,174.01	3,849.32	1,222.72	46.55	1.16	
Reserve funds not bearing interest	0.00	1,466.54	1,466.54	0.00	0.00	0.00	0	
Deposits bearing interest	257.63	3,402.09	3,650.00	9.72	(-)247.91	(-)96.23	0	
Deposits not bearing interest	38,180.33	92,826.45	91,349.93	39,656.85	1,476.52	3.87	11.92	
<b>Total : B. Other Liabilities</b>	<b>50,461.44</b>	<b>1,02,507.65</b>	<b>1,00,312.08</b>	<b>52,657.01</b>	<b>2,195.57</b>	<b>4.35</b>	<b>15.83</b>	
<b>Total : Public Debt and Other Liabilities (A+B)</b>	<b>2,93,307.17</b>	<b>1,62,725.19</b>	<b>1,23,291.46</b>	<b>3,32,740.90 *</b>	<b>39,433.73</b>	<b>13.44</b>	<b>100.00</b>	

<sup>1</sup> Detailed Account is in Statement 17 in Volume II.

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

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

## STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes

1. **Amortisation arrangements:** A Sinking Fund has been created in the year 2008-09 as per recommendation of the 12th Finance Commission wherein ₹8,494.66 crore has been provided by the State Government upto the year 2023-24.
2. **Loans from Small Savings Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Funds' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No new loans were received during 2023-24, only Repayment of ₹1,888.35 crore was made during the year. The balance outstanding at the end of the year was ₹10,188.90 crore which was 3.64 *per cent* of the total Public Debt of the State Government as on 31 March 2024.
3. **Loans and Advances from Government of India, Market Loans etc.:** Particulars of the loans received from the Government of India are given in Statement 17 of Volume II.
4. **Debt Service**  
**Interest on debt and other obligations** – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2022-23 and 2023-24 are as shown below:-

	2023-24	2022-23	Net increase (+)/decrease (-) during the year
<i>( ₹ in crore )</i>			
<b>(i) Gross debt and other obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	2,89,225.01	2,52,242.61	36,982.40
(b) Other obligations	43,515.89	41,064.56	2,451.33
<b>Total (i)</b>	<b>3,32,740.90</b>	<b>2,93,307.17</b>	<b>39,433.73</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	17,594.05	15,178.31	2,415.74
(b) On other obligations	11.75	5.22	6.53
<b>Total (ii)</b>	<b>17,605.80</b>	<b>15,183.53</b>	<b>2,422.27</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	9.38	8.65	0.73
(b) Interest realised on investment of cash balances	264.34	276.23	(-)11.89
(c) Interest received from deposit funds	0.00	0.00	0.00
<b>Total (iii)</b>	<b>273.72</b>	<b>284.88</b>	<b>(-)11.16</b>
<b>(iv) Net interest charged</b>	<b>17,332.08</b>	<b>14,898.65</b>	<b>2,433.43</b>
<b>(v) Percentage of gross interest {(item (ii)} to total revenue receipts</b>	9.11	8.79	0.32
<b>(vi) Percentage of net interest {item (iv)} to total revenue receipts</b>	8.96	8.63	0.33

There was in addition certain other receipts and adjustments totalling ₹623.28 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹16,708.80 crore which worked out to 8.64 *per cent* of the revenue.

The Government also received ₹9.51 crore during the year as dividend on investments in various Undertakings.



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

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

*( ₹ in crore )*

Loanee Group	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2024 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Universities/Academic Institutions	4.78	0.00	0.00	0.00	4.78	0.00	0.00
Municipalities/Municipal Councils/ Municipal Corporations	386.85	0.00	0.00	0.00	386.85	0.00	63.40
Housing Boards	127.47	0.00	0.00	0.00	127.47	0.00	6.40
Government Companies	9,466.26	1,689.82	53.94	0.00	11,102.14	1,635.88	7,944.64
Co-operative Societies/ Co-operative Corporations/Banks	805.85	11.54	18.78	0.00	798.61	(-)7.24	1,058.78
Panchayati Raj Institutions	57.63	5.97	0.00	0.00	63.60	5.97	39.69
Statutory Corporations	13,111.81	0.00	0.00	0.00	13,111.81	0.00	4,970.14
Government Servant	114.41	13.43	23.20	0.00	104.64	(-)9.77	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Others	1,133.73	415.10	0.01	0.00	1,548.82	415.09	1,210.36
<b>Total</b>	<b>25,209.64</b>	<b>2,135.86</b>	<b>95.93*</b>	<b>0.00</b>	<b>27,249.57</b>	<b>2,039.93</b>	<b>15,293.41</b>

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

*( ₹ in crore )*

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

\*Differs with Statement No. 2 by ₹0.01 crore is due to rounding. For details, please refer to Statement 18 in Volume II.

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

**Section 2: Summary of Loans and Advances - Sector wise**

( ₹ in crore )

Sector	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2024 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	4,233.21	1,603.09	51.10	0.00	5,785.20	1,551.99	109.49
Economic Services	20,861.17	519.34	21.63	0.00	21,358.88	497.71	15,183.92
Government Servant	114.41	13.43	23.20	0.00	104.64	(-)9.77	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
<b>Total</b>	<b>25,209.64</b>	<b>2,135.86</b>	<b>95.93*</b>	<b>0.00</b>	<b>27,249.57</b>	<b>2,039.93</b>	<b>15,293.41</b>

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

( ₹ in crore )

Loanee - Entity	Amount of arrears as on 31 March 2024**			Earliest period to which arrears relate**	Total loans outstanding against the entity on 31 March 2024
	Principal	Interest	Total		
Municipalities/ Municipal Councils/ Municipal Corporations	19.54	63.40	82.94	2001-02	386.85
Housing Boards	4.75	6.40	11.15	2001-02	127.47
Government Companies	6,501.30	7,944.64	14,445.94	2001-02	11,102.14
Co-operative Societies/Co-operative Corporations/Banks	249.01	1,058.78	1,307.79	2001-02	798.61
Panchayati Raj Institutions	17.47	39.69	57.16	2001-02	63.60
Statutory Corporations	3,800.63	4,970.14	8,770.77	2001-02	13,111.81
Others	258.73	1,210.36	1,469.09	2001-02	1,548.82
<b>Total</b>	<b>10,851.43</b>	<b>15,293.41</b>	<b>26,144.84</b>		<b>27,139.30</b>

\*The total differs by ₹0.01 crore is due to rounding. For details, please refer to Statement No. 18 in Volume II.

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

**Note:** Reconciliation with State Government is still awaited.

**STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

Comparative summary of Government Investment in the share capital of different concerns for 2022-23 and 2023-24

*( ₹ in crore )*

Sl. No.	Name of the concern	2023-24			2022-23		
		Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1	Statutory Corporations	3	105.63	0.00	3	105.63	0.00
2	Rural Banks	1	30.19	0.00	1	30.19	0.00
3	Government Companies	46	38,271.59	2.11	46	36,388.28	0.01
4	Other Joint Stock Companies and Partnerships	12	2,462.76	0.00	12	1,862.76	0.00
5	Co-operative Institutions and Local Bodies	17	642.80	7.40	17	637.76	1.48
<b>Total</b>		<b>79</b>	<b>41,512.97</b>	<b>9.51</b>	<b>79</b>	<b>39,024.62</b>	<b>1.49</b>

## STATEMENT 9: STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector wise details of Guarantees given by the State Government during the year and sums guaranteed outstanding on 31 March 2024 in various Sectors are shown below:-

( ₹ in crore )

Sl. No.	Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed		Outstanding at the beginning of the year 2023-24		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2023-24		Guarantees Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
	1	2		3		4	5	6	7	8		9	10	11
1	Power (*)	21,651.26	1,258.13	13,007.96	561.93	4,123.12	224.48	*	*	16,906.60	1,258.13	*	*	*
2	Co-operative (*)	8,718.40	*	3,604.38	48.52	800.00	4,014.91	*	*	389.47	3.88	*	*	*
3	Any other (*)	20,055.00	*	8,644.41	72.05	21,436.22	20,661.44	*	*	9,419.19	63.68	7.75	36.05	*
<b>Total</b>		<b>50,424.66</b>	<b>1,258.13</b>	<b>25,256.75</b>	<b>682.50</b>	<b>26,359.34</b>	<b>24,900.83</b>	<b>0.00</b>	<b>0.00</b>	<b>26,715.26</b>	<b>1,325.69</b>	<b>7.75</b>	<b>36.05</b>	<b>*</b>

**Note:** As per Statement 14 under Major head 0075-00-108, the total guarantee fees has been received ₹36.05 crore.

\* Information has not been furnished by the State Government.

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

(i) Grants-in-aid paid in cash

( ₹ in crore )

Sl. No.	Name/ Category of the Grantee		Total Funds released as Grants-in-aid			Funds allocated for Creation of Assets out of Total Funds released under Column no. (2)			Total Funds released as Grants-in-aid
			2023-24			2023-24			2022-23
	(1)		(2)			(3)			(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total		
1.	<b>Panchayati Raj Institutions</b>		<b>1,964.63</b>	<b>14,790.34</b>	<b>16,754.97</b>	<b>112.77</b>	<b>3,874.93</b>	<b>3,987.70</b>	<b>14,474.20</b>
	(i)	Zila Parishads	4.15	3,319.19	3,323.34	0.00	580.80	580.80	2,859.12
	(ii)	Panchayat Samities	115.08	3,987.24	4,102.32	0.15	588.80	588.95	3,802.34
	(iii)	Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	0.37
	(iv)	Gram Panchayats	1,845.40	7,483.91	9,329.31	112.62	2,705.33	2,817.95	7,812.37
2.	<b>Urban Local Bodies</b>		<b>749.87</b>	<b>6,202.29</b>	<b>6,952.16</b>	<b>695.69</b>	<b>2,722.84</b>	<b>3,418.53</b>	<b>4,990.73</b>
	(i)	Municipal Corporations	622.00	2,879.23	3,501.23	599.02	1,393.84	1,992.86	4,819.88
	(ii)	Municipalities/Municipal Councils	87.72	2,180.32	2,268.04	71.69	948.41	1,020.10	0.00
	(iii)	Nagar Panchayat	40.15	1,142.74	1,182.89	24.98	380.59	405.57	170.85
3.	<b>Public Sector Undertakings</b>		<b>124.37</b>	<b>817.15</b>	<b>941.52</b>	<b>97.74</b>	<b>0.00</b>	<b>97.74</b>	<b>865.75</b>
	(i)	Government Companies	29.13	817.15	846.28	2.50	0.00	2.50	757.63
	(ii)	Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	6.49
	(iii)	Statutory Corporations	95.24	0.00	95.24	95.24	0.00	95.24	101.63
4.	<b>Autonomous Bodies</b>		<b>2,075.96</b>	<b>4,353.87</b>	<b>6,429.83</b>	<b>881.95</b>	<b>14.00</b>	<b>895.95</b>	<b>5,307.39</b>
	(i)	Universities	382.11	3,738.23	4,120.34	216.28	1.00	217.28	4,331.84
	(ii)	Development Authorities	1,187.81	79.82	1,267.63	189.46	13.00	202.46	113.81
	(iii)	Co-operative Institutions	188.76	0.00	188.76	173.63	0.00	173.63	141.13
	(iv)	Others	317.28	535.82	853.10	302.58	0.00	302.58	720.61
5.	<b>Non-Government Organisations</b>		<b>45,142.87</b>	<b>1,379.13</b>	<b>46,522.00</b>	<b>10,741.30</b>	<b>4.57</b>	<b>10,745.87</b>	<b>54,302.81</b>
	(i)	Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	1,268.33
	(ii)	Others	45,142.87	1,379.13	46,522.00	10,741.30	4.57	10,745.87	53,034.48
<b>Grand Total</b>			<b>50,057.69</b>	<b>27,542.78</b>	<b>77,600.47</b>	<b>12,529.45</b>	<b>6,616.34</b>	<b>19,145.79</b>	<b>79,940.88</b>

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

(ii) Grants-in-aid given in kind

( ₹ in crore )

Sl.No.	Name/ Category of the Grantee	Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature	2022-23
		2023-24		
1.	<b>Panchayati Raj Institutions</b>	The information has not been made available by the State Government.		
	(i) Zila Parishads			
	(ii) Panchayat Samities			
	(iii) Development Authorities			
(iv) Gram Panchayats				
2.	<b>Urban Local Bodies</b>			
	(i) Municipal Corporations			
	(ii) Municipalities/ Municipal Councils			
(iii) Nagar Panchayat				
3.	<b>Public Sector Undertakings</b>			
	(i) Government Companies			
	(ii) Development Authorities			
(iii) Statutory Corporations				
4.	<b>Autonomous Bodies</b>			
	(i) Universities			
	(ii) Development Authorities			
	(iii) Co-operative Institutions			
(iv) Others				
5.	<b>Non-Government Organisations</b>			
	(i) Development Authorities			
(ii) Others				
<b>Total</b>				

**STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE**

( ₹ in crore )

Particulars	Actuals					
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	19,537.56	1,70,976.61	1,90,514.17	16,787.46	1,67,188.76	1,83,976.22
Expenditure Heads (Capital Account)	0.00	36,453.02	36,453.02	0.00	31,519.82	31,519.82
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	22,979.38	2,135.86	25,115.24	14,351.07	2,056.77	16,407.84
<b>Total :</b>	<b>42,516.94</b>	<b>2,09,565.49</b>	<b>2,52,082.43</b>	<b>31,138.53</b>	<b>2,00,765.35</b>	<b>2,31,903.88</b>
<b>(a) The figures have been arrived as follows:</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	21,438.71	0.00	21,438.71	12,886.20	0.00	12,886.20
Loans and Advances from the Central Government	1,540.67	0.00	1,540.67	1,464.87	0.00	1,464.87
<b>F. Loans and Advances*</b>						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	1,603.09	1,603.09	0.00	1,396.92	1,396.92
Loans for Economic Services	0.00	519.34	519.34	0.00	632.93	632.93
Loans to Government Servants etc.	0.00	13.43	13.43	0.00	26.92	26.92
Loans for Misc. purposes	0.00	0.00	0.00	0.00	0.00	0.00
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (a):</b>	<b>22,979.38</b>	<b>2,135.86</b>	<b>25,115.24</b>	<b>14,351.07</b>	<b>2,056.77</b>	<b>16,407.84</b>
<b>(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2022-23 and 2023-24 was as under:-</b>						
Year	Percentage of total expenditure					
	Charged	Voted				
2022-23	13.43	86.57				
2023-24	16.87	83.13				

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

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

( ₹ in Crore )

	On 1 April 2023	During the year 2023-24	On 31 March 2024
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure (Sub-sector wise)</b>			
General Services	28,950.38	5,716.12	34,666.50
Education, Sports, Art and Culture	11,009.01	3,211.15	14,220.16
Health and Family Welfare	11,486.47	2,237.52	13,723.99
Water Supply, Sanitation, Housing and Urban Development	22,834.32	1,717.66	24,551.98
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	753.98	53.12	807.10
Social Welfare and Nutrition	1,768.60	209.53	1,978.13
Other Social Services	1,235.54	124.39	1,359.93
Agriculture and Allied Activities	3,498.71	289.80	3,788.51
Rural Development	60,949.14	7,091.51	68,040.65
Irrigation and Flood Control	40,670.96	5,876.02	46,546.98
Energy	38,736.27	2,089.24	40,825.51
Industry and Minerals	4,518.31	737.22	5,255.53
Transport	71,166.74	7,613.90	78,780.64
General Economic Services	2,434.05	455.52	2,889.57
<b>Gross Capital Expenditure</b>	<b>3,00,021.46</b>	<b>37,422.70</b>	<b>3,37,444.16</b>
Deduct - Recoveries of Overpayments	(-)9,134.33	(-)969.68	(-)10,104.01
Contributions from Development Funds, Reserve Funds etc.	(-)1.10	0.00	(-)1.10
<b>Net Capital Expenditure<sup>#</sup></b>	<b>2,90,886.03</b>	<b>36,453.02</b>	<b>3,27,339.05</b>
<b>Loans and Advances</b>			
<b>Loans and Advances for various Services</b>			
Education, Sports, Art and Culture	3,752.15	1,551.99	5,304.14
Water Supply, Sanitation, Housing and Urban Development	467.24	0.00	467.24
Social Welfare and Nutrition	13.70	0.00	13.70
Others	0.12	0.00	0.12

<sup>#</sup>Differs with Statement No. 5 by ₹0.02 crore is due to rounding.



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

( ₹ in Crore )

	On 1 April 2023	During the year 2023-24	On 31 March 2024
Agriculture and Allied Activities	2,568.80	(-)7.25	2,561.55
Rural Development	59.86	5.97	65.83
Irrigation and Flood Control	55.61	0.00	55.61
Energy	16,034.13	83.89	16,118.02
Industry and Minerals	1,948.61	415.09	2,363.70
Transport	16.31	0.00	16.31
General Economic Services	177.86	0.00	177.86
Loans to Government Servants	114.40	(-)9.77	104.63
Loans for Miscellaneous Purposes	0.85	0.00	0.85
<b>Total - Loans and Advances</b>	<b>25,209.64</b>	<b>2,039.92</b>	<b>27,249.56</b>
Inter- State Settlement	(-)74.01	0.00	(-)74.01
<b>Total - Capital and Other Expenditure</b>	<b>3,16,021.66</b>	<b>38,492.94</b>	<b>3,54,514.60</b>
<b>Deduct</b>			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
<b>Net- Capital and Other Expenditure</b>	<b>3,16,021.66</b>	<b>38,492.94</b>	<b>3,54,514.60</b>
<b>PRINCIPAL SOURCES OF FUNDS</b>			
<b>Debt -</b>			
Internal Debt of the State Government	2,08,098.10	28,107.05	2,36,205.15
Loans and Advances from the Central Government	34,747.63	9,131.11	43,878.74
Small Savings, Provident Fund etc.	9,396.89	(-)255.76	9,141.13
<b>Total - Debt</b>	<b>2,52,242.62</b>	<b>36,982.40</b>	<b>2,89,225.02</b>
<b>Other Obligations</b>			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	2,626.60	1,222.72	3,849.32
Deposits and Advances	38,188.00	1,228.61	39,416.61

(X)

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

( ₹ in Crore )

	On 1 April 2023	During the year 2023-24	On 31 March 2024
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)15,245.59	8,841.57	(-)6,404.02
Remittances	(-)1,125.96	(-)2.37	(-)1,128.33
<b>Total - Other Obligations</b>	<b>24,793.05</b>	<b>11,290.53</b>	<b>36,083.58</b>
<b>Total - Debt and Other Obligations</b>	<b>2,77,035.67</b>	<b>48,272.93</b>	<b>3,25,308.60</b>
<i>Deduct</i> - Cash Balance	805.90	(-)79.22	726.68
<i>Deduct</i> - Investments	14,069.82	12,692.27	26,762.09
Add- Amount closed to Government Account during 2022-23	0.00	0.00	0.00
<b>Net Provision of funds</b>	<b>2,62,159.95</b>	<b>35,659.88</b>	<b>2,97,819.83</b> (Y)

<b>Deduct-</b> Revenue Surplus (+)/Deficit (-) for 2023-24	2,833.06
<b>Add-</b> Adjustment on Account of retirement/ Disinvestment	0.00
Net Provision of Funds	35,659.88
Progressive Net Capital and Other Expenditure	3,54,514.60
Progressive Principal Source of Fund	2,97,819.83
<b>Difference</b>	<b>56,694.77</b>

(a) The difference of ₹56,694.77 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2024 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2023	48,056.84
2. Revenue surplus during the year 2023-24	2,833.06
3. Net effect of balances transferred to West Bengal under Bihar and West Bengal (Cash balances transfer to territories) Act, 1956, balances/expenditure dropped proforma owing to change in accounting procedure, rectification on errors and restructuring of accounting classification and balances closed to Government Accounts upto the accounts for the period 2000-01 (1 April 2000 to 14 November 2000)	(-)185.80
4. Cash balance transferred to the State of Jharkhand (Accounts for 15 November 2000 to 31 March 2001)	28.73
5. Internal debt apportioned to the State of Jharkhand	2,211.70
6. Loans and Advances from Central Government apportioned to the State of Jharkhand	3,750.24
<b>Total</b>	<b>56,694.77</b>

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

A. The following is a summary of the balances as on 31 March 2024

( ₹ in Crore )

Debit balance	Sector of the General Account	Name of Account	Credit balance
		<b>Consolidated Fund</b>	
2,70,644.27 *	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	2,80,083.89
27,249.57	F	Loans and Advances	
		Inter-State Settlement	74.01
		<b>Contingency Fund</b>	
		Contingency Fund	350.00
		<b>Public Account</b>	
	I	Small Savings, Provident Funds etc.	9,141.12
	J	<b>Reserve Funds</b>	
		(i) Reserve Funds Bearing Interest	3,849.32
		(ii) Reserve Funds not Bearing Interest	8,494.66
		<b>Gross Balance</b>	<b>12,343.98</b>
8,494.66		Investments	
	K	<b>Deposits and Advances</b>	
		(i) Deposits Bearing Interest	9.72
		(ii) Deposits not Bearing Interest	39,656.85
249.96		(iii) Advances	
	L	<b>Suspense and Miscellaneous</b>	
26,762.09		Investments	
6,610.64		Other Items (Net)	206.63
1,128.33	M	<b>Remittances</b>	
726.68	N	<b>Cash Balance<sup>(a)</sup></b>	
<b>3,41,866.20</b>		<b>TOTAL</b>	<b>3,41,866.20</b>

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

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

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

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

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

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

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

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

Debit	Details	Credit
		<i>( ₹ in Crore )</i>
2,37,024.31	A. Amount at the Debit of Government Account on 1 April 2023	
	B. Receipt Heads (Revenue Account)	1,93,347.23
	C. Receipt Heads (Capital Account)	
1,90,514.17	D. Expenditure Heads (Revenue Account)	
36,453.02	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous	
	(Miscellaneous Government Accounts)	
	G. Amount at the debit of Government	
	Account on 31 March 2024	2,70,644.27
<b>4,63,991.50</b>	<b>TOTAL</b>	<b>4,63,991.50</b>

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

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

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

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

**1. Summary of Significant Accounting Policies:**

**(i) Reporting Entity:**

These accounts present the transactions of the Government of Bihar. The accounts of receipts and disbursement of the Government of Bihar have been compiled based on the initial accounts rendered by 43 Treasuries along with Advices of Reserve Bank of India. Transactions of 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.

**(ii) Reporting Period:**

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

**(iii) Reporting Currency:**

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

**(iv) Form of Accounts:**

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

**(v) Basis of Budget and Financial Reporting:**

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

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

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## NOTES TO FINANCE ACCOUNTS- Contd...

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

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

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

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

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

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

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## NOTES TO FINANCE ACCOUNTS- Contd...

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

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

**Prior Period Adjustments:** In compliance with IGAS 4- Prior Period Adjustments, the State Government carries out adjustments as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed. However, during the year 2023-24, there was no Prior Period Adjustments.

**Retirement benefits:** Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension Scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

**(vi) Rounding off:**

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

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State at the end of the 31<sup>st</sup> March of a year as recorded in the accounts of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving the Consolidated Fund, Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

**(viii) Disclosure of Contingent & Committed liabilities:**

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

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

**(ix) Pass-through transactions:**

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

**2. Compliance with the Accounting Framework:**

**(i) Non-freezing of accounts by treasuries after closing monthly accounts:**

As per the existing practice, accounts once closed by the States and rendered to the office of the Accountant General (A&E), should not be opened for any changes, as this would mis-represent the monthly accounts. Non-freezing of accounts by treasuries after closing the monthly accounts may leave scope for data modification after submission of monthly accounts to AG office and may lead to mis-match of figures/data between AG office and State Government. There is provision for freezing of accounts in the Comprehensive Financial Management System (CFMS) after closure of monthly accounts and sending them to the office of Accountant General (A&E).

**(ii) Operation of unauthorized heads:**

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

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023-24, the State Government of Bihar did not open any new Sub Heads in the budget, without seeking the advice or informing to the office of the Accountant General (A&E).



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

There was no instance of discrepancy in depiction of budget provisions and wrong classification during the year 2023-24.

**3. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹27,677.60 crore compared to ₹23,242.93 crore in 2022-23, registering an increase of ₹4,434.67 crore (19.08 *per cent*). This includes adjustment of advance apportionment of IGST amounting to ₹(-)334.80 crore. In addition, the State received ₹34,477.56 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹62,155.16 crore. The State received non-debt compensation of ₹ 398.19 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2023-24.

**(ii) Misclassification between Revenue and Capital Expenditure:**

**(a)** During the year 2023-24, ₹0.21 crore has been booked under Revenue Section instead of Capital Section. Due to this misclassification Revenue expenditure is overstated and Capital expenditure is understated by ₹0.21 crore. Further, ₹22.53 crore has been booked under Capital Section instead of Revenue Section resulting in overstatement of Capital expenditure and understatement of Revenue expenditure to this extent. This misclassification is due to adjustment of Objection Book (OB) Suspense expenditure relating to previous years. The impact of misclassification on the Revenue and Capital expenditure of the State is given under Para 7.

**(b) Other Misclassification:**

According to Rule 90 of the Bihar Budget Manual 2016, "The heads of the departments and their subordinate officers are responsible to distribute the budget allocations to the area/subordinate officers".

The Panchayati Raj Department vide Resolution No. 5464 dated 16-05-2023 decided to transfer 65,355 Water Supply Schemes of Rural Wards (Mukhyamantri Gramin Payjal Nishchay Yojana) under its control to the Public Health Engineering Department (PHED) for their continuous operation and maintenance. It allocated ₹150.00 crore in 2023-24 to PHED under the head 2515-00-198-0009-31-05 as grant-in-aid for Creation of assets. This has been sub-allocated to PHED's subordinate work divisions. Since, the grant is available under Grant No. 16 relating to Panchayati Raj Department, in principle, one Department of Government cannot give grant to another Department of the Government, in this case PHED. There should be a provision of the amount in Grant No. 36- Public Health Engineering Department for expenditure. Alternatively, Panchayati Raj Department should authorize Public Health

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**NOTES TO FINANCE ACCOUNTS- Contd...**

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Engineering Department for Deposit Work. However, as per the detailed Appropriation Accounts and actual debit for expenditure reveals that PHED is booking the expenditure under Major Head 2515 under Grant -16- Panchayati Raj Department. As such, the Panchayati Raj Department should rectify the anomaly by adopting correct budgeting. Actual payment is being made to vendor /Implementing Agencies based on fully vouched bill but the payments to Vendor has been classified under GIA, where no UC is required to be submitted by the Vendor. The State Government has been informed about the anomalous budgeting and accounting practice.

**(iii) 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.

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

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

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

During the previous year 2022-23, ₹252.05 crore under 23 Major Heads of accounts, constituting 0.12 *per cent* of the total Revenue and Capital expenditure (₹2,15,496.04 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

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

**NOTES TO FINANCE ACCOUNTS- Contd...**

During the previous year 2022-23, ₹732.44 crore under 41 Major Heads of Account, constituting 0.42 *per cent* of the total Revenue Receipts (₹1,72,688.02 crore) was classified under 800-Other Receipts in the accounts.

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

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

During the year 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.

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.

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)*

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

During the year 2023-24, 02 PD Accounts were closed with nil balance.

Note:

\*The difference (₹3,858.07 crore- ₹3,858.05 crore=₹0.02 crore) between CB of 2022-23 and OB of 2023-24 is due to alteration of payment figure for the month of September, October and February in FY 2019-20 and payment figure of month April in FY 2020-21 in respect of Bhagalpur Treasury.

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

<sup>#</sup>Receipts of ₹1,160.67 crore and payments of ₹2,838.28 crore are as per the plus minus memo of CFMS.

<sup>§</sup>Difference of ₹6.43 crore shown in Statement 21 under MH 8443-106 under reconciliation.

**NOTES TO FINANCE ACCOUNTS- Contd...**

Details of the PD accounts as on 31 March 2023 are given below:

*(₹ in crore)*

Opening Balance as on April 2022		Addition during the year		Closed/Withdrawal during the year		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
212	4,040.21	32	1,229.60	02	1,411.76	242	3,858.05

**(vi) 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 up to 21.06.2024. Details of unadjusted AC bills due for adjustments are given below:

Year	No. of unadjusted AC Bills*	Amount (₹ in crore)
Up to 2022-23	21,646	7,120.02
2023-24	484	2,085.74
<b>Total</b>	<b>22,130</b>	<b>9,205.76</b>
Year	Number of AC bills adjusted before due date of adjustment	Amount (₹ in crore)
<b>2023-24</b>	<b>05</b>	<b>0.71</b>

The number of AC Bills/DC Bills and the corresponding amount does not include those which relate to Single Nodal Agencies (SNAs). In Bihar, AC Bill is not used to transfer fund to SNAs.

\*AC Bills drawn up to September 2023 have been taken into account.

**Note:** Total of 939 AC Bills amounting ₹1,430.56 crore partially adjusted during the year 2023-24.

**NOTES TO FINANCE ACCOUNTS- Contd...**

Details of unadjusted AC bills as on 31 March 2023 was as follows:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2021-22	26,574	6,450.17
2022-23	818	1,038.88
<b>Total</b>	<b>27,392</b>	<b>7,489.05</b>

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

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

During the year 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:

Year*	*Number of UCs Outstanding	Amount (₹ in crore)
Up to 2022-23	30,755	42,049.93
2023-24	18,894	28,827.68
<b>Total</b>	<b>49,649</b>	<b>70,877.61</b>
Year	Number of UCs submitted before due date of submission	Amount (₹ in crore)
<b>2023-24</b>	<b>4,118</b>	<b>26,878.72</b>

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

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

**Note:** An amount of ₹79,421.63 crore and ₹ 26,087.62 crore have been partially adjusted after due date and before due date, respectively.

Details of outstanding UCs as on 31.03.2023 was as follows:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2019-20	16,348	52,063.17
01.04.2020 to 30.09.2021	25,407	35,884.71
<b>Total</b>	<b>41,755</b>	<b>87,947.88</b>

**NOTES TO FINANCE ACCOUNTS- Contd...**

**(viii) Interest Adjustment:**

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

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given below:

*(₹ in crore)*

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due*	Interest paid	Interest short paid
State Compensatory Afforestation Fund	566.71	Interest calculated at the rate of 3.35 per cent, as notified by the Ministry of Environment, Forest & Climate Change, GoI.	16.66	7.07	9.59
State Disaster Response Fund	1,687.87	Interest calculated at the rate of 8.5 per cent charged on Over draft by RBI (Repo rate plus 2)	133.22	33.77	99.45
State Disaster Mitigation Fund	372.02	Interest calculated at the rate of 8.5 per cent charged on Over draft by RBI (Repo rate plus 2)	53.36	6.60	46.76
<b>Total</b>	<b>2,626.60</b>		<b>203.24</b>	<b>47.44</b>	<b>155.80</b>

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

Non-payment of the interest amounting to ₹155.80 crore has resulted in understatement of Revenue Expenditure.

**(ix) Guarantees given by the Government:**

The State Government has neither enacted Guarantee Act nor created a Guarantee Redemption Fund. There were outstanding guarantees of ₹25,939.25 crore (Principal: ₹25,256.75 crore and Interest: ₹682.50 crore) as on 1<sup>st</sup> April 2023. During the year 2023-24, the State Government issued guarantees of ₹26,359.34 crore and as per information provided by the State Government, ₹7.75 crore was receivable towards guarantee commission from Bihar State Food and Civil Supplies Corporation Limited. This constituted 0.03 per cent of the guaranteed amount during 2023-24. Details are given in Statement 9 and 20 of the Finance Accounts Volume- I & II, respectively.

**(x) Expenditure on Ecology and Environment:**

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

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## NOTES TO FINANCE ACCOUNTS- Contd...

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During the year 2023-24, the Government of Bihar incurred an expenditure of ₹432.35 crore under Major Heads 2402 (₹59.12 crore), 2406 (₹370.32 crore) and 3435 (₹2.91 crore) against the budget allocation of ₹912.07 crore (2402: ₹176.58 crore, 2406: ₹728.36 crore and 3435: ₹7.13 crore). During the previous year 2022-23, the Government of Bihar incurred an expenditure of ₹1,202.26 crore against the budget allocation of ₹1,555.05 crore under Major Heads 2406, 2852, and 3435.

**(xi) 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.

**(xii) Writing-off of Central Loans:**

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Bihar had made excess repayment of ₹11.52 crore (principal ₹5.30 crore, interest ₹6.22 crore) to end of 31 March 2024 of which, Ministry of Finance has so far adjusted ₹7.07 crore and the remaining ₹4.45 crore is yet to be adjusted.

**(xiii) 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 31<sup>st</sup> 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.

**(xiv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished the information on Committed Liabilities in **Appendix-XII** of Finance Accounts Vol-II.

**(xv) 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.

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

As per the PFMS portal of the CGA, ₹18,618.35 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2023-24. The direct transfer of funds to the implementing agencies has decreased by 23.39 *per cent* as compared to 2022-23 (from ₹24,302.19 crore in 2022-23 to ₹18,618.35 crore in 2023-24). Details are in Appendix-VI of the Finance Accounts, Vol-II).

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

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest 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 has 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).



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## NOTES TO FINANCE ACCOUNTS- Contd...

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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.

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

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

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer 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.

Difference between Finance Accounts figures and SNA Report with regard to amount of Central Share and State Share transfer to SNA is under reconciliation.

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**NOTES TO FINANCE ACCOUNTS- Contd...**

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**(xix) Funds transferred to DDO Bank Account:**

As per Rule 177 of Bihar Treasury Code 2011, no money should be drawn from Government treasury unless it is required for immediate disbursement. DDOs of 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

**4. Contingency Fund:**

In exercise of the powers conferred by Section 4 of the Bihar Contingency Fund Act, 1950, the State Government made the Bihar Contingency Fund Rules, 1953 for regulating all matters connected with or ancillary to the custody of payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Bihar. The Contingency Fund of the State of Bihar has a corpus of ₹350.00 crore. As per the Bihar Contingency Fund Act, 2015, every year, temporary corpus starting from the date of commencement of the Bihar Contingency Fund (Amendment) Act, 2012, would be increased by 4 per cent of the expenditure budget of that year till the 30<sup>th</sup> March of that financial year. The State Government increased the corpus from ₹350.00 crore to ₹10,000.00 crore (₹350.00 crore + ₹9,650.00 crore) through budgetary provision under Major Head '7999- Appropriation to Contingency Fund', on temporary basis for the period from 01<sup>st</sup> April 2023 to 30<sup>th</sup> March 2024. The amount of ₹9,650 crore has been credited under Major Head 8000. The entire amount of ₹9,650 crore has been written back to the Consolidated Fund under Major Head '7999- Appropriation to Contingency Fund' after 30<sup>th</sup> March 2024. Contingency Fund has balance of ₹350.00 crore as on March 31, 2024.

**5. Public Account:****(i) National Pension System (NPS):**

State Government employees recruited on or after 01/09/2005 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent*. The entire amount has to be

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**NOTES TO FINANCE ACCOUNTS- Contd...**

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transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2023-24, total amount transferred 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.

**(ii) (A) Reserve Funds bearing Interest:**

**(a) State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹1,248.80 crore as Central Government's share. The State Government's share during the year is ₹416.00 crore. The State Government transferred ₹1,698.57 crore (Central share ₹1,248.80 crore, State share ₹416.00 crore and interest received from invested amount of SDRF ₹33.77 crore) to the Fund under Major Head 8121-122 SDRF. An amount of ₹ 586.40 crore was set off in the Major Head 2245 as expenditure met from the funds and amount of ₹1,000.00 crore was invested from the Fund. The closing balance as on 31 March 2024 was ₹ 2,800.04 crore in the Fund.

The State Government has not received any Grant from the Central Government towards NDRF during 2023-24.

**(b) State Disaster Mitigation Fund:**

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## NOTES TO FINANCE ACCOUNTS- Contd...

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

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹304.80 crore as Central Government's share. The State Government's share during the year is ₹101.60 crore. The State Government transferred ₹611.30 crore (Central share ₹453.50 crore including ₹148.70 crore previous year 2022-23, State share ₹151.20 crore including ₹ 49.60 crore previous year 2022-23 and interest received from invested amount of SDMF ₹6.60 crore) to the Fund under Major Head 8121-130 SDMF. An amount of ₹ 223.52 crore was set off in the Major Head 2245 as expenditure met from the funds and amount of ₹ 200.00 crore was invested from the Fund. The closing balance as on 31 March 2023-24 was ₹759.80 crore in the fund.

**(c) State Compensatory Afforestation Fund (SCAF):**

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

During the year 2023-24, the State Government received ₹86.85 crore from the Ministry of Environment, Forest and Climate Change, Government of India. An amount of ₹364.09 crore was set off in the Major Head 2406 as expenditure met from SCAF. The closing balance in the State Compensatory Afforestation Fund as on 31<sup>st</sup> March, 2024 was ₹289.47 crore.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Bihar set up the Consolidated Sinking Fund for amortization of loans in 30 March 2009. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal Debt: ₹2,08,098.10 crore + Public Account: ₹50,461.44 crore) at the end of the previous year to the Consolidated Sinking Fund. During the year 2023-24, Government contributed ₹1,466.54 crore as against ₹1,292.80 crore. The total accumulation of the Fund was ₹10,486.99

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**NOTES TO FINANCE ACCOUNTS- Contd...**

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crore (Principal ₹8,494.66 + Interest ₹1,992.33) as on 31 March 2024 (₹8,320.73 crore as on 31 March 2023).

**(b) Guarantee Redemption Fund:** The State Government till 31 March 2024, has not created Guarantee Redemption Fund despite being recommended by the Twelfth Finance Commission. Outstanding Guarantees, as on 31 March 2024, amounted to ₹ 28,040.95 crore (Principal: ₹26,715.26 crore and Interest: ₹1,325.69 crore on guarantee amount).

During the year 2023-24, an amount of ₹36.05 crore was received by the State Government as guarantee commission/fee.

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

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

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

During the year 2023-24, the State Government received grants of ₹ 258.43 crore towards CRIF and transferred the same to the Fund. The Government incurred expenditure of ₹258.43 crore from the fund under Major Head- 5054-Capital Outlay on Roads and Bridges.

**(iv) Suspense and Remittance Balances:**

During the year 2023-24, expenditure for an amount of ₹771.07 crore (Revenue ₹448.88 crore and Capital ₹322.19 crore) and receipts for ₹0.18 crore have been placed in Suspense under Major Head 8658, Minor Head-102-Suspense Accounts Civil (Objection Book Suspense) and Minor Head-110-Reserve Bank Suspense-Central Accounts Office (expenditure ₹1.51 crore and receipts ₹4.26 crore) by the office of the Accountant General (A&E), for want of documents like vouchers/challans/sanction letters, etc. The total expenditure/receipt of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads. As on 31<sup>st</sup> March 2024, outstanding balances under Major Heads 8658, 8782 and 8793 were ₹5,611.32 crore (debit), ₹1,125.44 crore (debit) and ₹2.07 crore (debit), respectively.

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**NOTES TO FINANCE ACCOUNTS- Contd...**

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

**(v) Cheques, Bills and Digital Payments:**

Credit balance under MH 8670 Cheques and Bills including Electronic Payment Advices indicates cheques/Advices issued but remaining un-encashed. The opening balance as on 01<sup>st</sup> April 2023 was ₹171.31 crore (Credit). During 2023-24, Cheques/Electronic Payment Advices worth ₹1,94,189.97 crore were issued, against which Cheques/Electronic Payment Advices worth ₹1,94,154.66 crore were en-cashed, leaving a closing balance of ₹206.63 crore (Credit) as on 31<sup>st</sup> March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Bihar till 31<sup>st</sup> March 2024.

In case of digital payments, payment order through electronic mode is treated as expenditure as and when the transaction is completed. However, in case of failure referred to as ‘e-Kuber (e-payment) failed’ transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2023-2024, an amount of ₹31.63 crore was accounted for as suspense due e-Kuber (e-payment) failed transactions.

**(vi) Building and other Construction Workers Welfare Cess**

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

Opening balance of the cess was ₹258.15 crore, as on 01<sup>st</sup> April, 2023. During the year 2023-24, the Government collected ₹119.61 crore (collection of the Cess was ₹104.95 crore in 2022-23 and ₹122.23 crore in 2021-22) as Labour Cess under Major Head 8443-108 and transferred ₹153.98 crore (as against ₹92.91 crore in 2022-23 and ₹51.41 crore in 2021-22) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 8443-108 was ₹223.78 crore as on 31<sup>st</sup> March 2024, which overstated the Cash Balance.

**(vii) Other Cesses levied by the State:**

**(a) Road Safety Cess:**

As per Section 6B of the Bihar Motor Vehicle Taxation (Amendment) Act, 2016, the State Government may by notification in the Official Gazette, establish a fund to be called the “Bihar Road Safety Fund”. However, no such fund has been created by the State Government till 31<sup>st</sup>

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**NOTES TO FINANCE ACCOUNTS- Contd...**

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March, 2024. During the year 2023-24, the Government collected ₹188.12 crore (2022-23: ₹159.13 crore and 2021-22: ₹132.29 crore) being the collection of as Road Safety Cess under Major Head 0041-00-102-0002 and transferred ₹23.77 crore (2022-23: ₹7.63 crore and 2021-22: ₹15.89 crore) through head 2041-00-101-0005 in the designated bank account maintained by State Road Safety Council as provided in the Motor Vehicle Taxation Act, 2016.

**(b) Land Cess:**

The Government collected ₹1.49 crore (2022-23: ₹1.26 crore and 2021-22: ₹1.28 crore) being the amount of Land Cess under Major Head 0029-00-103-0002. However, no fund has been created by the State Government till 31<sup>st</sup> March, 2024.

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

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

Rule 7(6) of the NMET Rules, 2015 states that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-Section (4) of Section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

Rule 7(1) of the NMET (Amendment) Rules, 2018 states, that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty under sub-section (4) of Section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. Further, Rule 7(2) states, that the State Government shall transfer the amount so collected in the Public Account of the State under sub-rule (1) to the Consolidated Fund of India.

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the

**NOTES TO FINANCE ACCOUNTS- Contd...**

Trust a sum equivalent to two percent of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449 – 123 – NMET Deposits. The receipts collected by the State Government under Major Head 8449 – 123 – NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2023-24, an amount of ₹ 0.36 crore was deposited in the Major Head 8449-123. However, no amount was transferred to the Consolidated Fund of India during the year. The closing balance under the Major Head 8449-123 was ₹2.15 crore. Non-transfer of ₹2.15 crore has resulted in overstatement of Cash Balance.

**(ix) Adverse Balance:**

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-)credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-)debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. In 2023-24, there was new Adverse Balance of ₹0.26 crore in Major Head 7610. Cumulative adverse balance appears in 15 heads, as detailed below, at the end of March 31, 2024.

(₹ in crore)

Sl. No.	Major Head	Major Head Description	No. of Items	Minus balance
1	6003	Internal Debt of the State Government	5	(-) 2.95
2	6215	Loans for Water Supply and Sanitation	1	(-) 0.08
3	6216	Loans for Housing	3	(-) 0.13
4	6245	Loans for Relief on account of Natural Calamities	3	(-) 2.83
5	6401	Loans for Crop Husbandry	1	(-) 0.01
6	6425	Loans for Co-operation	4	(-) 588.21
7	6851	Loans for Village and Small Industries	3	(-) 1.38
8	6885	Other Loans to Industries and Minerals	2	(-) 0.03
9	7610	Loans to Government Servants, etc.	7	(-) 17.33
10	8009	State Provident Fund	3	(-) 593.95
11	8336	Civil Deposits (Bearing Interest)	1	(-)0.55
12	8443	Civil Deposits (Not bearing Interest)	3	(-)0.54
13	8448	Deposits of Local Funds	1	(-) 1.00
14	8550	Civil Advances	1	(-) 3.41
15	8793	Inter State Suspense Account	1	(-) 0.01



**(x) Cash Balance:**

The Cash balance as on 31<sup>st</sup> March 2024 as per the record of the Accountant General (A&E) was ₹726.68 crore (Debit) and that was reported by the RBI was ₹19.94 crore (Debit). There was a net difference of ₹746.62 crore, mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31<sup>st</sup> March 2023 was ₹612.28 crore.

**6. Specific issues:**

**(a) Apportionment of pension liabilities and other retirement benefits:** In terms of the Eighth Schedule under Section 53 of the Bihar Re-organization Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15<sup>th</sup> November 2000 (date of bifurcation of the States of Bihar and Jharkhand) up to 31<sup>st</sup> March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. However, as per the decision taken in the meeting chaired by the Secretary, Ministry of Home Affairs, GoI, with the Chief Secretaries of the Government of Bihar and Government of Jharkhand on 18<sup>th</sup> June 2018, pension liabilities between the successor States shall be apportioned on the basis of population ratio *i.e.* 645.30:218.44. The Government of Bihar has received an amount of ₹1,493.95 crore till 2018-19, out of the total claim of ₹5,787.84 crore up to 31<sup>st</sup> March 2021.

**(b) Allocation of balances as a result of reorganization of States:** The Bihar Reorganization Act, 2000, provides for the manner in which balances are to be apportioned among the successor States of Bihar and Jharkhand with effect from 15<sup>th</sup> November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as a whole, as on 14<sup>th</sup> November 2000, under the Capital Section (Major heads 4059 to 5475), Loans and Advances (Major heads 6202 to 7615) and balances under Part III Public Account except deposits with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period *w.e.f.* 15<sup>th</sup> November 2000 to 31<sup>st</sup> March 2001. The Cash Balance maintained by the Reserve Bank of India and balances under Public Debt have been apportioned; balances under the Capital Section: ₹11,935.23 crore, Loans and Advances: ₹6,583.36 crore and Public Account: ₹7,369.90 crore (Cr. ₹9,760.42 crore and Dr. ₹2,390.52 crore) remained un-apportioned. Details are given in **Appendix-XIII** of the Finance Accounts, Vol-II 2023-24.

**NOTES TO FINANCE ACCOUNTS- Contd...**

**7. Impact on Receipt, Expenditure and Cash Balance:**

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

*(₹ in crore)*

Para No.	Item (Illustrative)	Revenue Expendit- ure overstated by	Revenue Expendit- ure understated by	Capital Expendit- ure overstated by	Capital Expendit- ure understated by	Revenue Receipts overstated by	Revenue Receipts understa- ted by	Closing Balance overstated by	Closing Balance understated by
3(ii) (a)	Misclassification between Revenue and Capital Expenditure	0.21	22.53	22.53	0.21				
3(viii)	Less payment of Interest on State Compensatory Afforestation Fund		9.59						
3(viii)	Less payment of interest on SDRF		99.45						
3(viii)	Less payment of interest on SDMF		46.76						
3(xviii)	Non-transfer of Funds to SNAs							57.35	
5(i)	Non-transfer of NPS amount to NSDL							51.11	
5(vi)	Non-transfer of Labour Cess to the Building and other Construction Workers Welfare Board							223.78	
5(vii)	Non-transfer of the Road Safety Cess		164.35					164.35	
5(viii)	Non-transfer of funds to the National Mineral Exploration Trust (NMET):							2.15	
<b>Total</b>		<b>0.21</b>	<b>342.68</b>	<b>22.53</b>	<b>0.21</b>	<b>0.00</b>	<b>0.00</b>	<b>498.74</b>	<b>0.00</b>
<b>Total (Net) Impact</b>		<b>0.00</b>	<b>342.47</b>	<b>22.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>498.74</b>	<b>0.00</b>



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