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PRESS BRIEF



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

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**FINANCE ACCOUNTS
AND
APPROPRIATION ACCOUNTS**

2022-23



GOVERNMENT OF BIHAR



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Press Brief

Immediate Release



**Finance Accounts and Appropriation Accounts for the year 2022-23,
Government of Bihar**

The Finance Accounts and Appropriation Accounts for the year 2022-23, relating to the Government of Bihar, prepared under Article 151(2) of the Constitution of India, were presented to the Bihar Legislature on 28 February 2024.

Finance Accounts Contains 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 summarized information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts.

Volume II contains two parts- nine detailed statements in Part I and 13 Appendices in Part II.

Appropriation Accounts contain 51 Grants and two Appendices.

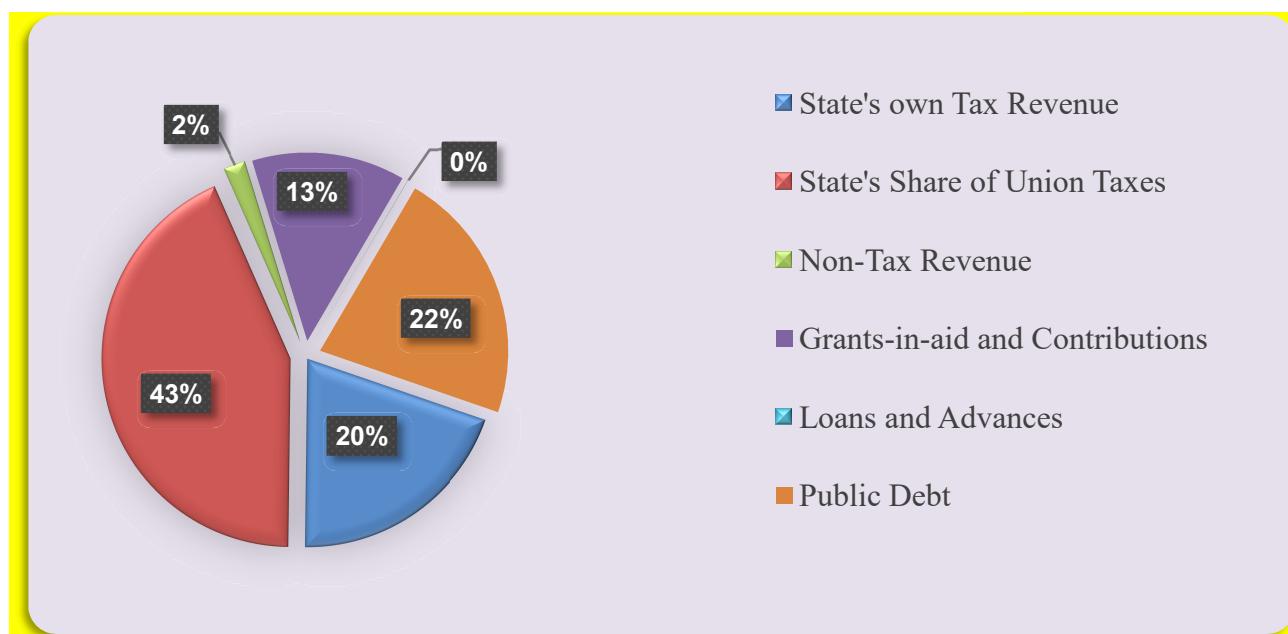
Receipts and Disbursements

Receipts and disbursements of the State Government for 2022-23 are detailed below:

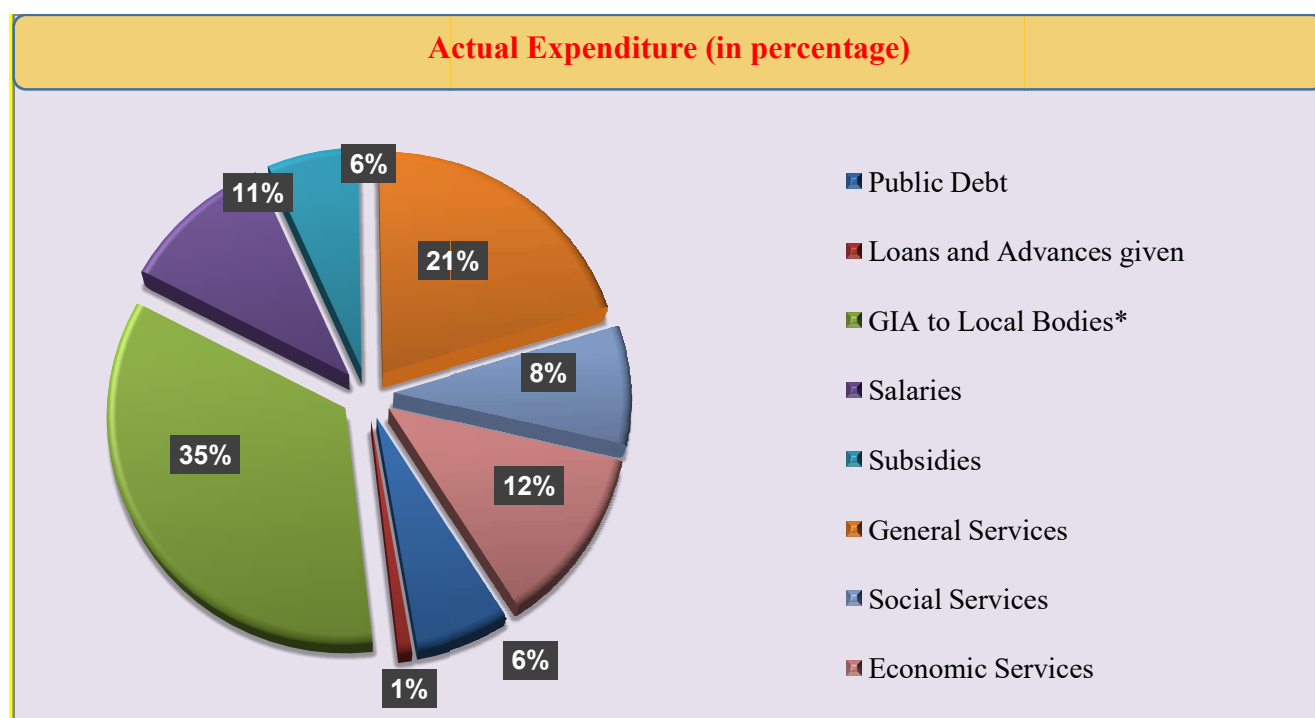
(₹ in crore)

Receipts (Total : 2,17,552)	Revenue (Total: 1,72,688)	State's own Tax Revenue	44,018
		State's Share of Union Taxes	95,510
		Non Tax Revenue	4,135
		Grants-in-aid and Contributions	29,025
	Capital (Total 44,864)	Recovery of Loans and Advances	41
		Borrowings and other Liabilities*	44,823
Disbursements (Total : 2,17,552)	Revenue		1,83,976
	Capital		31,520
	Loans and Advances		2,056

Where each rupee of receipt came from



Where each rupee of expenditure went

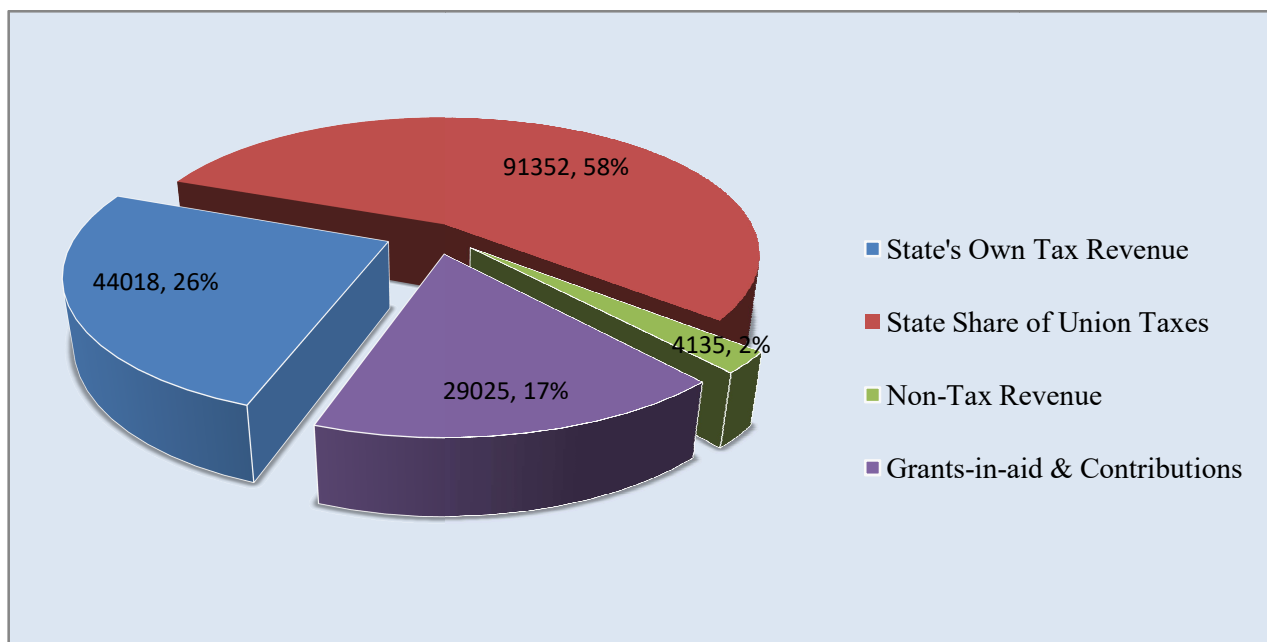


Revenue Receipt Components

(₹ in crore)

Components	Actual
A. Tax Revenue	1,39,528
State's own Tax Revenue	44,018
State Goods and Service Tax (SGST)	23,243
Taxes on Income and Expenditure	156
Taxes on Property and Capital Transactions	6,812
Taxes on Commodities and Services	13,807
State's share of Union Taxes	95,510
Central Goods and Service Tax (CGST)	26,989
Taxes on Income and Expenditure	63,282
Taxes on Property and Capital Transactions	0
Taxes on Commodities and Services	5,239
B. Non-Tax Revenue	4,135
Interest Receipts, Dividends and Profits	644
General Services	455
Social Services	59
Economic Services	2,977
C. Grants-in-aid and Contributions	29,025
Total - Revenue Receipts	1,72,688

Revenue Receipts (in percentage)



Trend of Receipts

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenue	1,03,011 (18)	93,564 (15)	90,203 (15)	1,26,207 (19)	1,39,528 (19)
Non-Tax Revenue	4,131 (0.74)	3,700 (0.60)	6,201 (1)	3,984 (1)	4,135 (1)
Grants-in-aid	24,652 (4)	26,969 (4)	31,764 (5)	28,606 (4)	29,025 (4)
Total Revenue Receipts	1,31,794 (24)	1,24,233 (20)	1,28,168 (21)	1,58,797 (38)	1,72,688 (23)
GSDP	5,57,490	6,11,804	6,18,628	6,75,488	7,51,396

Note: Figures in parentheses represent percentage to GSDP.

Revenue Expenditure

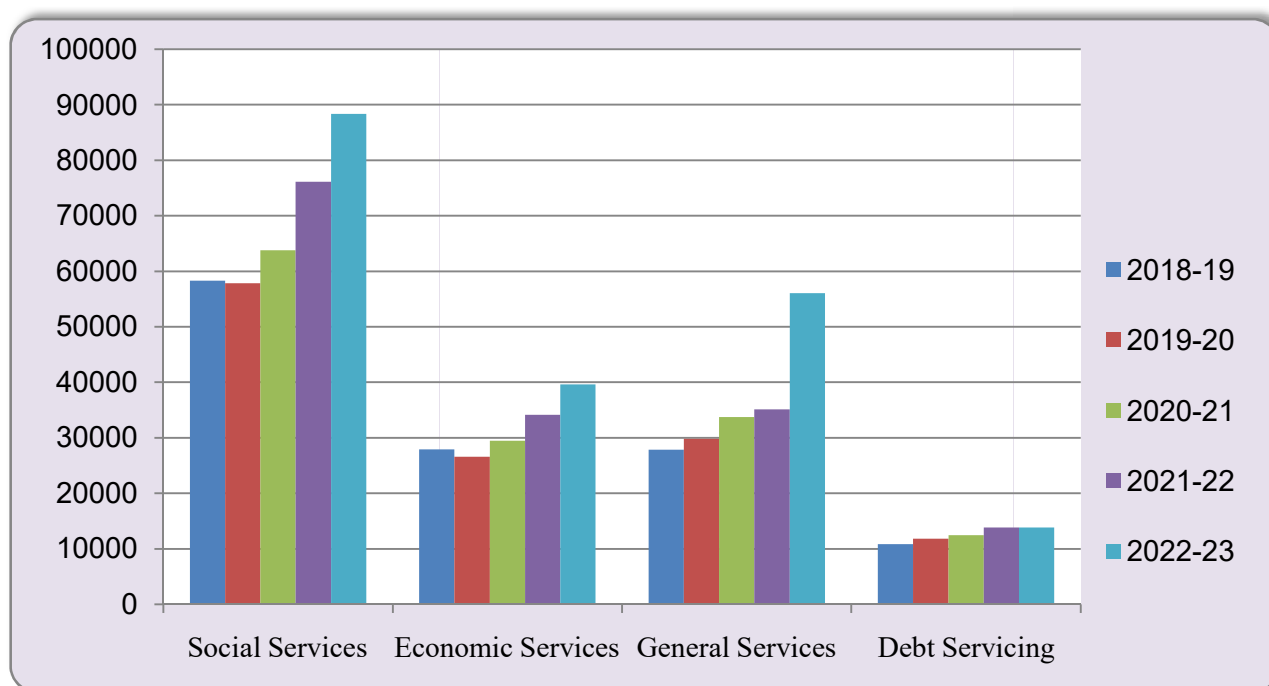
Revenue Expenditure of ₹1,83,976 crore for 2022-23 fell short of budget estimates by ₹7,981 crore.

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates	1,36,740	1,55,230	1,64,751	1,77,072	1,91,957
Actuals	1,24,897	1,26,017	1,39,493	1,59,220	1,83,976
Gap	11,843	29,213	25,258	17,852	7,981
% of gap over BE	9	19	15	10	4

Trend of Revenue Expenditure

Trend of Major Components of Revenue Expenditure



Highlights of Accounts:

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 2022-23, an amount of ₹1,233.09 crore was transferred from the Consolidated Fund of the State to the PD Accounts. This includes ₹149.56 crore transferred in March 2023.

In terms of Rule 353 of Bihar Treasury Code, 2011, 59 annual verification certificates were furnished by the PD Administrators, to the Treasury officer for onward submission to Accountant General Office (A&E). Information regarding reconciliation of the balances with the Treasury by the PD Administrators has not been provided by the State Government to the Accountant General (Accounts & Entitlements).

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 [*]

Note:

[§]Five PD Accounts with a total balance of ₹1.54 crore are yet to be migrated in CFMS, which are over and above 242 PD Accounts.

[@]During the year, Receipts of ₹1,229.60 crore and payments of ₹1,411.76 crore appeared in the plus minus memo as per CFMS.

^{*}Difference of ₹8.01 crore shown in Statement No. 21 under MH 8443-106 is under reconciliation.

(Para 3(v) of Notes to Finance Accounts, Page 39 & 40 of Finance Accounts, Vol-I)

Unadjusted Abstract Contingent (AC) Bills

Rule 177 of Bihar Treasury Code, 2011, envisages that no moneys shall be drawn from the Treasury in anticipation of demands or to prevent lapse of budget grants. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 194 of the Bihar Treasury Code, 2011, DDOs are required to submit Detailed Bill containing vouchers in support of final expenditure within six months following that in which the abstract bill was drawn from the Treasury.

Out of 4,382 AC bills amounting to ₹6,149.29 crore drawn during the year 2022-23, 1,209 AC bills amounting to ₹2,106.98 crore (34.26 per cent) were drawn in March 2023. As on 31 March 2023, DC Bills, in respect of 27,392 AC bills, amounting to ₹7,489.05 crore were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DC bills are given below:

Year	No. of unadjusted AC Bills*	Amount (₹ in crore)
Upto2021-22	26,574 [#]	6,450.17
2022-23	818	1,038.88
Total	27,392	7,489.05

*AC Bills drawn upto September 2022 have been taken into account.

[#]Accretion of 646 AC Bills, over the previous year, is due to addition of AC Bills taken into account after September 2021.

(Para 3(vi) of Notes to Finance Accounts, Page 40 of Finance Accounts, Vol-I)

Non-receipt of Utilisation Certificates (UCs) for Grants-in-aid

In terms of Rules 271 of Bihar Treasury Code, 2011, Utilization Certificates (UCs), in respect of Grants-in-Aid 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 2022-23, ₹1,09,093.32 crore, pertaining to 9,374 outstanding UCs for the period upto 31.03.2023 was cleared. Details of outstanding UCs as on 31.03.2023 are given below:

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

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

During the year 2022-23, ₹79,940.88 crore, related to 21,686GIA bills, were added.

(Para 3(vii) of Notes to Finance Accounts, Page 40 & 41 of Finance Accounts, Vol-I)

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

As per the PFMS portal of the CGA, during 2022-23, ₹24,305.18crore (₹ 24,302.19 crore to intermediaries and ₹2.99 crore to beneficiaries directly) was directly received by the Implementing Agencies in the State during, which included transfer to intermediaries/beneficiaries.

Direct transfer of funds to the Implementing Agencies has increased by 27.12 per cent as compared to 2021-22 (from ₹19,117.31 crore in 2021-22 to ₹24,302.19 crore in 2022-23). Details are in Appendix-VI of the Finance Accounts Vol-II.

(Para 3(xvi) of Notes to Finance Accounts, Page 44 of Finance Accounts, Vol-I)

Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E)

All Controlling Officers are required to reconcile receipts and expenditure of the State Government with the figures accounted for by the Accountant General (A&E). During the year 2022-23, 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.

During the previous year 2021-22, receipts amounting to ₹1,33,814.05 crore (84.27 *per cent* of total receipts) and expenditure amounting to ₹20,606.37 crore (11.27 *per cent* of total revenue and capital expenditure) were reconciled by the State Government.

(Para 3(iii) of Notes to Finance Accounts, Page 38 & 39 of Finance Accounts, Vol-I)

Guarantee Redemption Fund

The State Government, till 31 March 2023, has not created Guarantee Redemption Fund despite being recommended by the Twelfth Finance Commission. Outstanding Guarantees, as on 31 March 2023, amounted to ₹25,939.25 crore (Principal: ₹25,256.75 crore and Interest: ₹682.50 crore).

(Para 5(ii) (B) (b) of Notes to Finance Accounts, Page 47 of Finance Accounts, Vol-I)

Consolidated Sinking Fund

The Government of Bihar set up the Consolidated Sinking Fund for amortization of loans in 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; ₹1,82,855.32 crore + Public Account; ₹48,596.93 crore) as at the end of the previous year to the Consolidated Sinking Fund. During the year 2022-23, Government contributed ₹1,288.00 crore (required contribution ₹1,157.26 crore). The total accumulation of the Fund was ₹8,320.73 crore (Principal: ₹7,028.12 crore + Interest: ₹1,292.61 crore), as on 31 March 2023.

(Para 5(ii)(B)(a) of Notes to Finance Accounts, Page 46 & 47 of Finance Accounts, Vol-I)

Contingency Fund

The Bihar Contingency Fund Rules, 1953, regulate all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of Bihar. The Contingency Fund of Bihar has a corpus of ₹350.00 crore. The State Government increased the corpus from ₹350.00 crore to ₹9,500.00 crore (₹350.00 crore + ₹9,150.00 crore) on temporary basis for the period from 1 April 2022 to 30 March 2023. The amount of ₹9,150.00 crore has been credited under Major Head - 8000. After 30 March 2023, the same amount of ₹ 9,150.00 crore had been debited under Major Head- 8000 and the Contingency fund of the State has a corpus ₹350.00 crore as on 31 March 2023.

(Para 4 of Notes to Finance Accounts, Page 45 of Finance Accounts, Vol-I)