

Appendices

Appendix 1.1
(Refer Paragraph 1.1.3)
Time Series data on the Finances of State Government

(₹ in crore)

Sl. No.		2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts						
1.	Revenue Receipts	1,28,168	1,58,798	1,72,688	1,93,347	2,18,657
	(i) Tax Revenue (own)	30,342	34,855	44,018	48,361	53,578
	State Goods and Services Tax (SGST)	16,050	19,264	23,243	27,678	29,003
	Taxes on Agricultural Income	-	-	-	-	-
	Taxes on Sales, Trade, etc.	6,032	6,872	9,881	9,371	10,554
	State Excise	-4	-1	1	1	0
	Taxes on Vehicles	2,268	2,475	2,936	3,358	3,678
	Stamps and Registration fees	4,206	5,224	6,451	6,348	7,975
	Land Revenue	302	284	361	580	571
	Taxes on Goods and Passengers	6	0	1	(-)1	8
	Other Taxes	1,482	737	1,144	1,026	1,789
	(ii) Non-Tax Revenue	6,201	3,984	4,135	5,257	5,781
	(iii) State's share of Union taxes and duties	59,861	91,353	95,510	1,13,604	1,29,435
	(iv) Grants-in-aid from Government of India	31,764	28,606	29,025	26,125	29,863
2.	Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3.	Recoveries of Loans and Advances	820	28	41	96	115
4.	Total Revenue and Non debt capital receipts (1+2+3)	1,28,988	1,58,826	1,72,729	1,93,443	2,18,772
5.	Public Debt Receipts	35,915	40,445	48,284	60,218	66,049
	Internal Debt (No Ways and Means Advances and Overdrafts)	29,412	30,918	38,129	49,546	49,549
	Net transactions under Ways and Means Advances and Overdrafts	0.00	0.00	0.00	0.00	0.00
	Loans and Advances from Government of India	6,503	9,527	10,155	10,672	16,500
6.	Total Receipts in the Consolidated Fund (4+5)	1,64,903	1,99,271	2,21,013	2,53,661	2,84,821
7.	Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8.	Public Account Receipts	2,17,837	2,46,840	2,72,287	2,99,113	3,28,095
9.	Total Receipts of the State (6+7+8)	3,82,740	4,46,111	4,93,300	5,52,774	6,12,916
Part B. Expenditure/Disbursement						
	Revenue Expenditure	1,39,493	1,59,220	1,83,976	1,90,514	2,19,015
	Programme	44,201	58,487	71,730	63,466	71,700
10.	Administrative	95,292	100,733	112,246	127,048	147,315
	General Services (including interest payments)	46,239	48,939	56,029	59,218	69,246

Sl. No.		2020-21	2021-22	2022-23	2023-24	2024-25
	Social Services	63,807	76,115	88,349	83,225	100,948
	Economic Services	29,445	34,165	39,598	48,071	48,821
	Grants-in-Aid and Contributions	2	1	0	0	0
	Capital Expenditure	18,209	23,678	31,520	36,453	38,527
	Program	18,194	23,650	31,496	36,320	38,488
	Administrative	15	28	24	133	39
	General Services	1,387	3,507	3,255	5,664	5,028
	Social Services	6,331	5,154	5,967	7,001	8,685
	Economic Services	10,491	15,017	22,298	23,788	24,814
12.	Disbursement of Loans and Advances	1,114	1,479	2,057	2,136	2,453
13.	Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00	0.00
14.	Total Expenditure (10+11+12+13)	1,58,816	1,84,377	2,17,553	2,29,103	2,59,995
	Repayments of Public Debt:	6,880	8,746	14,351	22,979	21,944
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,937	7,619	12,886	21,439	20,613
15.	Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
	Loans and Advances from Government of India	943	1,127	1,465	1,541	1,331
16.	Appropriation to Contingency Fund	0	0	0	0	0
17.	Total disbursement out of Consolidated Fund (13+14+15)	1,65,696	1,93,123	2,31,904	2,52,082	2,81,939
18.	Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
19.	Public Account disbursements	2,17,092	2,48,373	2,67,970	2,86,613	3,16,721.75
20.	Total disbursement by the State (16+17+18)	1,65,696	1,93,123	2,31,904	2,52,082	2,81,939
Part C. Deficits						
21.	Revenue Deficit (-)/Revenue Surplus (+) (1-10)	(-)11,325	(-)422	(-)11,288	2,833	(-)358
22.	Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)29,828	(-)25,551	(-)44,824	(-)35,660	(-)41,223
23.	Primary Deficit (-)/Primary Surplus (+) (21+24)	(-)17,344	(-)11,729	(-)29,640	(-)18,054	(-)21,545
Part D. Other data						
24.	Interest Payments (included in revenue expenditure)	12,484	13,822	15,184	17,606	19,678
25.	Financial Assistance to local bodies etc.	54,929	65,015	79,941	77,600	79,951
26.	Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-

Sl. No.		2020-21	2021-22	2022-23	2023-24	2024-25
	Ways and Means Advances availed (days)	-	-	-	-	-
	Overdraft availed (days)	-	-	-	-	-
27.	Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
28.	Gross State Domestic Product (GSDP)	5,67,814	6,47,394	7,63,165	8,77,197	9,91,997
29.	Outstanding Fiscal liabilities (year-end)*	2,27,195	2,57,510	2,93,307	3,24,913	3,74,133
30.	Outstanding guarantees (year-end) (including interest)	16,080	25,070	25,939	28,041	24,371
31.	Maximum amount guaranteed (year-end)	24,972	37,632	40,897	51,683	51,683
Part E: Fiscal Health Indicators (in per cent)						
I Resource Mobilisation						
	Own Tax Revenue/GSDP	5.34	5.38	5.77	5.51	5.40
	Own Non-Tax Revenue/GSDP	1.09	0.62	0.54	0.60	0.58
	Own Revenue/ GSDP	6.44	6.00	6.31	6.11	5.98
	Own Revenue/ Total Expenditure	23.01	21.06	22.13	23.40	22.83
II Expenditure Management						
	Total Expenditure/GSDP	27.97	28.48	28.51	26.12	26.21
	Total Expenditure/Revenue Receipts	123.91	116.11	125.98	118.49	118.91
	Revenue Expenditure/Total Expenditure	87.83	86.36	84.57	83.16	84.24
	Revenue Expenditure/GSDP	24.57	24.59	24.11	21.72	22.08
	Expenditure on Social and Economic Services/Total Expenditure	69.31	70.75	71.80	70.75	70.49
	Capital Expenditure/Total Expenditure	11.47	12.84	14.49	15.91	14.82
	Capital Expenditure/ GSDP	3.21	3.66	4.13	4.16	3.88
III Management of Fiscal Imbalances						
	Revenue Surplus/GSDP	-1.99	-0.07	-1.48	0.32	-0.04
	Fiscal Deficit (Surplus)/GSDP	-5.25	-3.95	-5.87	-4.07	-4.16
	Primary Deficit (Surplus)/GSDP	-3.05	-1.81	-3.88	-2.06	-2.17
IV Debt Sustainability						
	Outstanding Liabilities/GSDP	40.01	39.78	38.43	37.04	37.72
	Interest Payments/Revenue Receipts	9.74	8.70	8.79	9.11	9.00

Source: Finance Accounts of the respective years

*During the year 2020-21 and 2021-22, overall liabilities include ₹ 3,905.00 crore and ₹ 6,815.63 crore respectively which was received from GoI in lieu of GST compensation. Out of this ₹ 7,827.52 crore was adjusted in back-to-back loan in lieu of GST by proforma adjustment during the year 2024-25.

Appendix 1.2

(Refer Paragraph 1.1.4, 1.2.4.1 A, 1.2.4.2 A)

Abstract of receipts and disbursements for the year ending March 2025

Receipts	2023-24	2024-25	Disbursements	2023-24	2024-25		
					Administrative	Programme	Total
I. Revenue Receipts	1,93,347.23	2,18,657.83	I. Revenue Expenditure-	1,90,514.17	1,47,314.68	71,700.53	2,19,015.21
Tax Revenue	48,360.69	53,578.14	General Services	59,217.82	67,784.59	1,461.28	69,245.87
--			Social Services-	83,225	45,066	55,882	1,00,948
Non-Tax Revenue	5,257.05	5,781.37	Education, Sports, Art and Culture	40,889.97	27,607.22	26,617.75	54,224.97
--			Health and Family Welfare	10,839.49	6,486.40	5,363.48	11,849.88
State's Share of Union Taxes	1,13,604.49	1,29,434.93	Water Supply, Sanitation, Housing and Urban Development	17,227.9	6,781.17	8,141.53	14,922.7
--			Information and Broadcasting	213.59	133.54	132.53	266.07
Non-Plan Grants			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	975.1	440.54	2,674.91	3,115.45
Grants for State Plan Schemes	-167.09	-85.08	Labour and Labour Welfare	604.42	210.43	692.39	902.82
--			Social Welfare and Nutrition	12,329.03	3,269.51	12,221.78	15,491.29
Grants for Central and Centrally Sponsored Plan Schemes			Others	145.6	137.43	37.89	175.32

(₹ in crore)

Receipts	2023-24	2024-25	Disbursements	2023-24	2024-25		
					Administrative	Programme	Total
--			Economic Services-	48,071.38	34,463.85	14,356.99	48,820.84
Grants for Centrally Sponsored Scheme	17961.52	21217.54	Agriculture and Allied Activities	5018	1,383.6	4,455.45	5,839.05
--			Rural Development	18,123.16	9,609.86	6,562.03	16,171.89
Finance Commission Grants	7662.52	8360.34	Special Areas Programmes		0	0	0
--			Irrigation and Flood Control	1,506.15	1,459.78	145.3	1,605.08
Other Transfer/Grants to States	668.05	370.59	Energy	13,973.64	16,110.86	100	16,210.86
--			Industry and Minerals	1,734.77	145.94	1,787.52	1,933.46
--			Transport	6,335.4	5,270.80	369.59	5,640.39
--			Science, Technology and Environment	2.91	3.95	0	3.95
--			General Economic Services	1,377.35	479.06	937.1	1,416.16
--			Grants-in-aid and Contributions-	-0.13	0	0	0
II. Revenue deficit carried over			II. Revenue Surplus carried over	2,833.06	0	0	-357.38

Receipts	2023-24	2024-25	Disbursements	2023-24	2024-25		
					Administrative	Programme	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	22903.95	36982.18	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	-	-	IV. Capital Outlay-	36,453.02	38.6	38488.44	38,527.04
--			General Services-	5,664.42	-22.18	5,050.07	5,027.89
--			Social Services-	7,000.43	60.78	8,623.93	8,684.71
--			Education, Sports, Art and Culture	2,987.77	0	2,913.85	2,913.85
--			Health and Family Welfare	2,175	0	3,162.95	3,162.95
--			Water Supply, Sanitation, Housing and Urban Development	1,679.93	6.1	1699.7	1705.8
--			Information and Broadcasting	0.00	0	0	0
--			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	49.26	0	283.88	283.88
--			Social Welfare and Nutrition	3.00	0	370.72	370.72
--			Others	105.47	54.68	192.83	247.51
--			Economic Services-	23,788.16	0	24,814.44	24,814.44
--			Agriculture and Allied Activities	141.12	0	411.95	411.95

Receipts	2023-24	2024-25	Disbursements	2023-24	2024-25		
					Administrative	Programme	Total
--			Rural Development	7,083.98	0	6,979.42	6,979.42
--			Special Areas Programmes	0.00	0	-	-
--			Irrigation and Flood Control	5,875.80	0	4,988.59	4,988.59
--			Energy	1,918.31	0	4,051.59	4,051.59
--			Industry and Minerals	722.21	0	7,394.12	7,394.12
--			Transport	7,599.37	0	181.77	181.77
--			General Economic Services	447.37	0	807	807
V. Recoveries of Loans and Advances-	95.94	115.30	V. Loans and Advances disbursed-	2,135.86	98.8	2,354.58	2,453.38
From Power Projects			For Power Projects	86.73	64.19	0	64.19
From Government Servants			To Government Servants	13.43	6.36	0	6.36
From Others			To Others	2,035.70	28.25	2,354.58	2,382.83
VI. Revenue Surplus brought down	2833.06	(-) 357.38	VI. Revenue Deficit brought down				
VII. Public Debt Receipts-	60217.54	66049.20	VII. Repayment of Public Debt-	22,979.38			21,943.67
External debt			External debt				0.00
Internal debt other than Ways and Means Advances and Overdrafts	49545.76	49549.32	Internal Debt other than Ways and Means Advances and Overdrafts	21,438.71			20,612.41

Receipts	2023-24	2024-25	Disbursements	2023-24	2024-25		
					Administrative	Programme	Total
Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-			
Net transactions under Overdraft	-	-	Net transactions under Overdraft	-			
Loans and Advances from Central Government	10,671.78	16,499.88	Repayment of Loans and Advances to Central Government	1,540.67			1,331.26
VIII. Appropriation to Contingency Fund	9,650.00	9,650.00	VIII. Appropriation to Contingency Fund	9,650.00			9,650.00
IX. Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund				
X. Public Account Receipts-	2,99,113.01	3,28,095.09	X. Public Account Disbursements-	2,86,613.06			3,16,721.75
Small Savings and Provident Funds	2,415.84	2,027.31	Small Savings and Provident Funds	2,671.60			2,540.37
Reserve Funds	3,863.27	4,380.42	Reserve Funds	1,174.01			1,087.37
Suspense and Miscellaneous	1,96,605.35	2,23,278.81	Suspense and Miscellaneous	1,87,765.14			2,18,665.82
Remittance	0.01	0.01	Remittances	2.38			0.11

Receipts	2023-24	2024-25	Disbursements	2023-24	2024-25		
					Administrative	Programme	Total
Deposits and Advances	96,228.54	98,408.53	Deposits and Advances	94,999.93			94,428.07
XI. Closing Overdraft from Reserve Bank of India			XI. Cash Balance at end	36,982.18			51,238.57
--			Cash in Treasuries and Local Remittances				
--			Deposits with Reserve Bank	726.68	966.8		966.8
--			Departmental Cash Balance including permanent Advances	998.75	998.32		998.32
--			Cash Balance Investment including earmarked fund	35,256.75			49,273.45
TOTAL	5,88,160.73	6,59,192.23	TOTAL	5,88,160.73	147,452.08	1,12,543.55	6,59,192.23

Source: Finance Accounts of the respective years

Appendix 1.3
(Refer paragraph 1.1.5)
Summarised financial position of the Government of Bihar
as on 31 March 2025

(₹ in crore)

As on 31 March 2024		As on 31 March 2025
Liabilities		
2,36,205.16	Internal Debt-	2,65,142.06
2,14,418.00	Market Loans bearing interest	2,45,541.00
0.05	Market Loans not bearing interest	0.05
21.55	Loans from Life Insurance Corporation of India	21.55
11,569.20	Loans from other financial Institutions	11,271.46
-	Ways and Means Advances	-
10,188.91	Special Securities issued to NSSF	8,300.55
7.45	Other Loans	7.45
43,878.73	Loans and Advances from Central Government -	51,219.84
3.91	Pre-1984-85 Loans	3.91
0.58	Non-Plan Loans	0.58
191.29	Loans for State Plan Schemes	191.29
1.01	Loans for Central Plan Schemes	1.01
30.29	Loans for Centrally Sponsored Schemes	28.66
0.53	Loans for Centrally Sponsored plan Schemes	0.53
42.96	WMA for plan schemes	42.96
43,608.16	Loans for State/UTs with Legislature Schemes	50,950.90
74.01	Inter-State settlement	74.01
350.00	Contingency Fund	350.00
9,141.12	Small Savings, Provident Funds, etc.	8,628.06
39,666.57	Deposits	43,647.03
12,343.98	Reserve Funds Advances	15,637.03
206.63	Suspense and Miscellaneous Balances	1,272.58
0.00	Remittance Balances	0.00
0.00	Miscellaneous Capital Receipts	0.00
56,694.77	Cumulative excess of receipts over expenditure	64,164.91
3,98,560.98	TOTAL LIABILITIES	4,50,135.52

As on 31 March 2024		As on 31 March 2025
Assets		
3,27,339.05	Gross Capital Outlay on Fixed Assets -	3,65,866.09
41,512.97	Investments in shares of Companies, Corporations etc.	45,665.21
2,85,826.08	Other Capital Outlay	3,20,200.88
27,249.57	Loans and Advances -	29,587.65
16,118.02	Loans for Power Projects	16,182.20
11,026.06	Other Development Loans	13,316.86
105.49	Loans to Government servants and Miscellaneous loans	88.59
249.96	Advances	249.96
1,128.33	Remittance Balances	1,128.43
5,611.89	Suspense and Miscellaneous Balances	2,064.85
36,982.18	Cash -	51,238.57
-	Cash in Treasuries and Local Remittances	-
726.68	Deposits with Reserve Bank	966.80
998.75	Departmental Cash Balance including Permanent Advances	998.32
0	Security Deposits	0
8,494.66	Investment of Earmarked Funds	10,140.52
26,762.09	Cash Balance Investments	39,132.93
	Deficit on Government Account -	
	(i) Less Revenue Surplus/ add Revenue Deficit of the current year	
0.00	(ii) Appropriation to Contingency Fund	0.00
0.00	Contingency Fund	0.00
3,98,560.98	TOTAL ASSETS	4,50,135.52

Source: Finance Accounts of respective years, Government of Bihar

Note: Closing balance of the Contingency Fund has been taken under liabilities.

Appendix 1.4

(Refer paragraph 1.1.6, 1.2.4.2)

Ten-Year Trend of Major Fiscal Parameters (2015-16 to 2024-25)

Sl. No.	Particulars	Year-wise information (2015-16 to 2024-25)										CAGR for 2015-16 to 2024-25
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
1	Revenue Receipts (1a to 1d)	96,123	1,05,585	1,17,447	1,31,793	1,24,233	1,28,168	1,58,797	1,72,688	1,93,347	2,18,657	9.56%
1a	Own Tax Revenue	25,449	23,742	23,136	29,408	30,158	30,342	34,855	44,018	48,361	53,578	8.62%
1b	Non-Tax Revenue	2,186	2,403	3,507	4,131	3,700	6,201	3,984	4,135	5,257	5,781	11.43%
1c	State's share of Union taxes and duties	48,923	58,881	65,083	73,603	63,406	59,861	91,353	95,510	1,13,604	1,29,435	11.42%
1d	Grants- in-aid from Govt. of India	19,566	20,559	25,720	24,652	26,969	31,764	28,606	29,026	26,125	29,863	4.81%
2.	Revenue Expenditure -	83,616	94,765	1,02,624	1,24,897	1,26,017	1,39,493	1,59,220	1,83,976	1,90,514	2,19,015	11.31%
2a	Interest Payments	7,098	8,191	9,054	10,071	10,991	12,484	13,822	15,184	17,606	19,678	12.00%
2b	Salary	14,880	15,744	17,731	19,923	20,376	21,802	23,525	24,816	28,386	38,475	11.13%
2d	Subsidies	9,010	8,749	5,023	8,324	7,121	8,165	10,256	14,828	16,245	18,310	8.20%
3	Revenue Deficit(-)/Revenue Surplus(+)(1-2)	12,507	10,820	14,823	6,897	-1,784	-11,325	-422	-11,288	2,833	-357	-
3a	Revenue Deficit(-)/Revenue Surplus(+)(1+4)	-	13,313	15,014	7,088	-1,593	-11,134	-231	-11,113	2,989	-201	-
4	Capital Receipts (4a to 4b)	18,402	21,600	13,191	20,494	29,175	36,736	40,473	48,325	60,313	66,164	15.28%
4a	Recovery of Loan & Advances	19	23	22	1,825	30	820	28	41	96	115	22.15%
4b	Debt Receipts (Borrowings)	18,383	21,577	13,169	18,668	29,145	35,915	40,445	48,284	60,218	66,049	15.27%
5	Total Receipts (1+4)	1,14,525	1,27,185	1,30,638	1,52,287	1,53,408	1,64,904	1,99,270	2,21,013	2,53,661	2,84,822	10.64%
6	Capital Expenditure (6a to 6b)	24,587	27,322	29,150	22,529	12,970	19,323	25,157	33,577	38,589	40,980	5.84%
6a	Capital Outlay	23,966	27,208	28,907	21,058	12,304	18,209	23,678	31,520	36,453	38,527	5.42%
6b.	Disbursement of Loans and Advances	621	114	243	1,471	666	1,114	1,479	2,057	2,136	2,453	16.49%

Sl. No.	Particulars	Year-wise information (2015-16 to 2024-25)										CAGR for 2015-16 to 2024-25
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
7	Total Expenditure (2+6)	1,08,203	1,22,087	1,31,773	1,47,426	1,38,987	1,58,816	1,84,377	2,17,553	2,29,103	2,59,995	10.24%
8	Fiscal Deficit(-)/Fiscal Surplus(+)(1+4a-7)	-12,062	-16,479	-14,305	-13,807	-14,724	-29,827	-25,551	-44,823	-35,660	-41,223	14.63%
8a	Fiscal Deficit(-)/Fiscal Surplus(+) without UDAY		13,986	14,113	13,615	14,533	29,636	25,360	-44,648	-35,504	-41,132	-
8b	Fiscal Deficit(-)/Fiscal Surplus(+) without borrowings other than UDAY allowed over and above the Net Borrowing Ceiling		1,36,390	1,54,445	1,66,590	1,91,050	2,24,864	2,55,177	2,90,975	3,22,582	3,71,802	-
9	Primary Deficit	4,964	-8,288	-5,251	3,736	3,733	-17,343	-11,729	-29,640	-18,054	-21,544	-
10	Outstanding Liabilities/Debt	1,16,578	1,38,722	1,56,777	1,68,921	1,93,382	2,27,190	2,57,510	2,93,307	3,24,913	3,74,134	13.83%
11	GSDP at Current Prices (2011-12 Series)	3,71,602	4,21,051	4,68,746	5,27,976	5,81,855	5,67,814	6,47,394	7,63,165	8,77,197	9,91,997	11.53%
12	Capital Outlay/Total Expenditure	22.15	22.29	21.94	14.28	8.85	11.47	12.84	14.49	15.91	14.82	
13	FRBM Target for FD/GSDP	3.0	3.5	3.25	3.5	3.5	3.5	5.0	4.5	4.0	3.5	
14	Actual FD/GSDP	-3.25	-3.91	-3.05	-2.62	-2.53	-5.25	-3.95	-5.87	-4.07	-4.16	

Source: Finance Accounts of the respective years and MoSPI, GoI

Appendix: 2.1**(Refer paragraph 2.5.2)****Cases of unnecessary supplementary provision
(₹ 50 crore or more in each case)***(₹ in crore)*

Sl. No.	Head of Accounts	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
Revenue (Voted)					
1	11-2225032770101	1,106.04	95.25	1,076.35	29.69
2	16-2515001960007	618.05	101.26	573.50	44.55
3	16-2515001970004	618.05	81.13	571.84	46.21
4	16-2515001980009	2,884.25	455.92	2,644.46	239.79
5	16-2515001980113	24.58	50.00	23.92	0.66
6	20-2210011100013	1,183.55	458.40	1,155.84	27.71
7	20-2210031030001	1,603.84	478.12	1,437.14	166.70
8	20-2210031100001	571.76	287.85	560.11	11.65
9	20-2210051050001	173.24	57.35	169.65	3.59
10	20-2211001010305	445.00	90.00	217.03	227.97
11	21-2202011010001	11,476.90	54.00	8,628.37	2,848.53
12	21-2202011970002	2,970.67	100.00	2,760.64	210.03
13	21-2202017890308	872.84	150.00	530.65	342.19
14	21-2202020530001	103.50	86.92	85.65	17.85
15	21-2202021100007	342.00	1,186.00	274.60	67.40
16	21-2202031020002	764.00	81.04	627.42	136.58
17	21-2202031020005	415.00	146.40	411.98	3.02
18	21-2202042000002	840.00	50.14	588.55	251.45
19	21-2202052000002	500.00	570.00	499.82	0.18
20	22-2055001090001	7,537.90	179.09	6,639.27	898.63
21	22-2055001150102	150.00	61.09	123.79	26.21
22	23-2852801020201	98.29	75.41	86.07	12.22
23	29-2853020010001	59.64	62.75	44.78	14.86
24	42-2215021050202	704.95	242.15	92.25	612.70
25	42-2215027890204	180.75	62.09	70.66	110.09
26	42-2505021010301	700.00	100.00	396.34	303.66
27	48-2217030510303	125.00	50.22	43.56	81.44

Appendices

Sl. No.	Head of Accounts	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
28	48-2217801930001	451.64	211.60	347.64	104.00
29	51-2235021020222	778.57	91.59	764.09	14.48
30	51-2235021020225	198.94	64.81	120.03	78.91
31	01-2415012770008	136.50	60.00	0.00	136.50
Total		38,635.45	5,840.58	31,566.00	7,069.45
Capital (Voted)					
1	03-4059600510105	100.00	60.00	89.55	10.45
2	03-4059600510106	330.00	52.00	249.04	80.96
3	21-4202012010105	700.01	50.00	554.26	145.75
4	23-4851001010101	0.01	223.00	0.00	0.01
Total		1,130.02	385.00	892.85	237.17
Grand Total		39,765.47	6,225.58	32,458.85	7,306.62

Source: Detailed Appropriation Account of F.Y. 2024-25

Appendix 2.2**(Refer paragraph 2.5.2)****Cases where Supplementary Provision proved excessive
(₹ 50 crore or more in each case)***(₹ in crore)*

Sl. No.	Heads of account	Orig. Prov.	Suppl. Prov.	Total Budget	Exp.	Excessive supplementary budget
1	03-4059017890101	341.49	260.00	601.49	521.30	80.19
2	06-2015001050001	550.33	155.00	705.33	644.98	60.35
3	10-4801051900105	300.00	700.00	1,000.00	923.75	76.25
4	10-4801051900107	363.00	1,000.05	1,363.05	1,281.21	81.84
5	16-2515001980115	126.95	200.00	326.95	232.61	94.34
6	20-2210017890301	33.00	352.77	385.77	277.58	108.19
7	20-2210031100303	61.05	1,733.48	1,794.53	1,580.57	213.96
8	20-4210011100111	45.50	593.91	639.41	587.02	52.39
9	20-4210011100113	16.28	125.00	141.28	58.75	82.53
10	21-2202011010003	327.75	308.51	636.26	437.79	198.47
11	21-2202011110301	1,185.66	1,112.20	2,297.86	1,965.19	332.67
12	21-2202011110302	2,650.00	11,972.50	14,622.50	12,382.59	2,239.91
13	21-2202021090001	3,807.82	2,858.84	6,666.66	6,171.85	494.81
14	21-2202021090005	22.71	234.00	256.71	96.73	159.98
15	21-2202021090307	49.84	268.26	318.10	225.90	92.20
16	21-2202051030003	200.00	411.00	611.00	298.39	312.61
17	21-4202012020103	468.01	700.00	1,168.01	1,061.66	106.35
18	22-4055000510101	300.04	491.72	791.76	716.76	75.00
19	27-2014001050001	997.11	484.62	1,481.73	1,387.45	94.28
20	40-2029001020101	354.74	394.63	749.37	468.69	280.68
21	41-5054031010101	100.00	685.13	785.13	693.32	91.81
22	42-2216031050302	507.00	1,385.66	1,892.66	1,609.66	283.00
23	42-2501061010302	640.87	588.10	1,228.97	1,143.98	84.99
24	48-2217030510207	100.00	125.25	225.25	170.44	54.81
25	48-2217030510307	60.00	165.25	225.25	170.44	54.81
26	48-2217801910010	947.43	503.29	1,450.72	1,327.85	122.87
27	48-2217801920001	716.57	335.03	1,051.60	998.99	52.61
28	48-5075601900101	50.00	280.00	330.00	138.62	191.38

Sl. No.	Heads of account	Orig. Prov.	Suppl. Prov.	Total Budget	Exp.	Excessive supplementary budget
29	50-4702001010106	285.60	168.00	453.60	366.55	87.05
30	51-2235021020123	582.37	406.11	988.48	866.71	121.77
31	51-2235021020325	23.71	152.12	175.83	80.10	95.73
32	51-2236021010103	243.51	243.50	487.01	390.40	96.61
33	51-2236021010203	637.63	379.23	1,016.86	914.53	102.33
TOTAL		17,095.97	29,773.16	46,869.13	40,192.36	6,676.77

Source: Detailed Appropriation Account of F.Y. 2024-25

Appendix 2.3

(Refer paragraph 2.5.3)

**Unnecessary augmentation of budget provision through Reappropriation
(Five crore and more)**

(₹ in crore)

Sl. No.	Head of Accounts	Original Budget	Supplementary Budget	Total Budget	Expenditure	Savings	Re-Appropriation(+)
1	46-5452011010104	162.00	540.00	702.00	673.11	28.89	25.00
2	16-2515000010003	445.67	5.00	450.67	370.98	79.69	22.51
3	21-2202031030001	34.57	34.17	68.74	49.18	19.56	16.00
4	21-2202031020003	621.88	0.41	622.29	601.45	20.85	13.15
5	45-2401001080109	31.10	-	31.10	22.88	8.21	10.00
6	22-2070001080001	329.56	-	329.56	284.58	44.98	8.10
7	20-2210017890301	33.00	352.77	385.77	277.58	108.18	7.50
8	20-2210051050023	33.58	7.91	41.49	26.73	14.76	6.75
9	22-2055000010001	272.26	3.55	275.81	202.39	73.42	6.25
10	17-2043001010001	149.22	-	149.22	114.50	34.72	5.64
11	16-2515001010115	10.00	-	10.00	10.00	-	5.50
12	20-2210011100127	11.00	55.00	66.00	45.71	20.29	5.50
13	32-2011021030001	72.39	19.03	91.42	85.37	6.05	5.24
14	20-2210011100029	-	18.34	18.34	12.54	5.80	5.12
15	20-2210051050031	23.64	21.09	44.73	35.00	9.74	5.00
	Total	2,229.87	1,057.27	3,287.14	2,812.00	475.14	147.26

Source: Detailed Appropriation Account of F.Y. 2024-25)

Appendix 2.4
(Refer paragraph 2.5.4)
Grants having substantial savings (more than ₹ 500 crore in each case), even after surrender (F.Y. 2024-25)

(₹ in crore)

Sl. No.	Grant no	Name of Department	Total Budget	Total Expenditure	Total Savings/ Excess	Total Surrender	Savings after surrender
Revenue Voted)							
1	01	Agriculture	3,907.50	2,163.55	1,743.95	546.58	1,197.37
2	02	Animal and Fisheries Resource	1,942.05	1,239.89	702.16	33.09	669.07
3	03	Building Construction	2,902.02	1,430.32	1,471.70	-	1,471.70
4	15	Pension	31,777.05	26,159.52	5,617.53	-	5,617.53
5	16	Panchayati Raj	11,607.95	9,182.03	2,425.92	191.54	2,234.38
6	20	Health	19,231.60	12,491.29	6,740.31	1,869.60	4,870.71
7	21	Education	75,776.40	54,373.41	21,402.99	-	21,402.99
8	22	Home	16,238.45	13,189.57	3,048.88	-	3,048.88
9	39	Disaster Management	9,548.31	4,085.20	5,463.11	1,478.43	3,984.68
10	40	Revenue and Land Reforms	2,741.48	1,832.71	908.77	51.23	857.54
11	42	Rural Development	18,408.60	11,341.60	7,067.00	404.60	6,662.40
12	48	Urban Development and Housing	15,108.87	9,385.82	5,723.05	2,800.44	2,922.61
13	51	Social Welfare	13,575.55	11,783.24	1,792.31	205.94	1,586.37
Total			2,22,765.83	1,58,658.15	64,107.68	7,581.45	56,526.23
Revenue Charged)							
14	13	Interest Payment	20,526.20	19,678.14	848.06	-	848.06
Total			20,526.20	19,678.14	848.06	-	848.06
Capital Voted)							
15	03	Building Construction	6,085.00	4,765.49	1,319.51	60.83	1,258.68
16	37	Rural Works	7,987.13	6,864.54	1,122.59	50.00	1,072.59
Total			14,072.13	11,630.03	2,442.10	110.83	2,331.27
Grand Total			2,57,364.15	1,89,966.32	67,397.83	7,692.28	59,705.55

Source: Detailed Appropriation Account of F.Y. 2024-25)

Appendix 2.5

(Refer paragraph 2.5.4)

Substantial persistent savings (₹ 1,000 crore or more every year) under budget segments of grants in last five years

(₹ in crore)

Sl. No.	Grant	Name of the Grant	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue (Voted)							
1	1	Agriculture	1,825.93	2,104.72	1,684.57	1,839.55	1,743.95
2	16	Panchayati Raj	4,361.83	5,167.61	4,641.93	3,358.31	2,425.93
3	20	Health	2,893.91	3,792.29	7,191.24	5,902.75	6,740.31
4	21	Education	10,726.33	12,541.68	13,301.06	14,068.05	21,402.99
5	22	Home	2,284.90	3,305.70	2,688.93	1,875.09	3,048.89
6	39	Disaster Management	2,617.03	1,899.82	1,609.33	2,584.84	5,463.11
7	42	Rural Development	8,531.87	9,176.10	3,283.94	9,434.40	7,067.00
8	48	Urban Development & Housing	3,752.81	4,147.78	4,394.35	5,590.20	5,723.05
9	51	Social Welfare	2,175.86	2,225.73	2,276.20	2,334.49	1,792.31
		Total	39,170.47	44,361.43	41,071.55	46,987.68	55,407.52
Capital (Voted)							
10	37	Rural Works	6,122.07	4,720.09	4,407.05	4,890.05	1,122.59
		Grant Total	45,292.54	49,081.52	45,478.60	51,877.73	56,530.11

Source: Detailed Appropriation Account of respective years

Appendix 2.6
(Refer paragraph 2.5.4)
Grant-wise savings and percentage utilisation of budget,
in F.Y. 2024-25

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Total Budget	Total Expenditure	Savings	Percentage of Utilisation
Utilisation up to 50 per cent						
1	31	Parliamentary Affairs	10.56	3.01	7.55	28.50
2	29	Mines and Geology	126.16	45.36	80.80	35.95
3	47	Transport	643.59	243.47	400.12	37.83
4	39	Disaster Management	9,648.31	4,140.27	5,508.04	42.91
Total			10,428.62	4,432.11	5,996.51	42.50
Utilisation More than 50 and up to 75 per cent						
5	08	Art, Culture and Youth	277.44	153.39	124.05	55.29
6	01	Agriculture	4,147.50	2,310.90	1,836.60	55.72
7	04	Cabinet Secretariat	560.40	322.95	237.45	57.63
8	42	Rural Development	18,458.60	11,362.06	7,096.54	61.55
9	48	Urban Development and Housing	15,973.36	10,004.44	5,968.92	62.63
10	45	Sugarcane Industries	147.75	94.72	53.03	64.11
11	25	Information Technology	416.93	271.74	145.19	65.18
12	40	Revenue and Land Reforms	2,762.47	1,832.71	929.76	66.34
13	02	Animal and Fisheries Resource	2,146.94	1,437.78	709.16	66.97
14	20	Health	22,819.49	15,648.07	7,171.42	68.57
15	03	Building Construction	8,987.02	6,195.81	2,791.21	68.94
16	52	Department of Sports	212.80	147.29	65.51	69.22
17	38	Prohibition, Excise and Registration	686.84	480.27	206.57	69.92
18	21	Education	78,564.83	56,700.64	21,864.19	72.17
19	30	Minorities Welfare	778.23	563.89	214.34	72.46
20	23	Industries	3,314.69	2,455.64	859.05	74.08
21	33	General Administration	1,123.74	837.27	286.47	74.51
Total			1,61,379.03	1,10,819.57	50,559.46	68.67
Utilisation More than 75 and up to 90 per cent						
22	17	Commercial Tax	238.23	179.25	58.98	75.24
23	16	Panchayati Raj	12,243.95	9,267.09	2,976.86	75.69
24	35	Planning and Development	2,409.14	1,829.93	579.21	75.96
25	19	Environment, Forest and Climate Change	1,123.09	890.14	232.95	79.26
26	46	Tourism	1,029.11	816.34	212.77	79.32
27	22	Home	17,317.40	14,047.33	3,270.07	81.12
28	44	SC and ST Welfare	1,976.23	1,603.27	372.96	81.13
29	09	Co-operative	1,370.96	1,122.13	248.83	81.85
30	15	Pension	31,796.13	26,169.97	5,626.16	82.31

Appendices

Sl. No.	Grant No.	Name of the Department	Total Budget	Total Expenditure	Savings	Percentage of Utilisation
31	18	Food and Consumer Protection	2,156.61	1,778.52	378.09	82.47
32	24	Information and Public Relation	324.67	269.53	55.14	83.02
33	43	Science and Technology	1,169.21	998.98	170.23	85.44
34	51	Social Welfare	13,887.23	11,881.90	2,005.33	85.56
35	50	Minor Water Resources	1,376.23	1,183.06	193.17	85.96
36	32	Legislature	321.84	278.04	43.80	86.39
37	05	Secretariat of The Governor	51.82	45.05	6.77	86.94
38	26	Labour Resources	1,387.02	1,211.29	175.73	87.33
39	11	BC and MBC Welfare	1,807.14	1,582.89	224.25	87.59
40	27	Law	1,840.18	1,647.48	192.70	89.53
Total			93,826.19	76,802.19	17,024.00	81.86
Utilisation More than 90 per cent						
41	37	Rural Works	11,436.05	10,347.80	1,088.25	90.48
42	07	Vigilance	48.24	43.66	4.58	90.51
43	06	Election	1,058.68	962.99	95.69	90.96
44	36	Public Health Engineering	2,287.62	2,085.62	202.00	91.17
45	28	High Court of Bihar	324.35	301.55	22.80	92.97
46	13	Interest Payment	20,526.19	19,678.14	848.05	95.87
47	12	Finance	3,757.90	3,609.09	148.81	96.04
48	34	Bihar Public Service Commission	161.25	156.17	5.08	96.85
49	10	Energy	21,540.40	20,894.04	646.36	97.00
50	49	Water Resources	5,617.59	5,465.43	152.16	97.29
51	14	Repayment of Loans	22,392.72	21,943.67	449.05	97.99
52	41	Road Construction	9,734.04	9,636.46	97.58	99.00
Total			98,885.03	95,124.63	3,760.42	96.20
Grand Total			3,64,518.87	2,87,178.49	77,340.38	78.78

Source: Detailed Appropriation Accounts 2024-25

Appendix 2.7

(Refer paragraph 2.5.4)

Savings not Surrendered

Grant No.	Department	Original Budget	Supple-mentary Budget	Total Budget	Total Expenditure	Savings	Surrenders	Amount not surrendered
01	Agriculture	3,600.92	546.58	4,147.50	2,310.90	1,836.60	546.58	1,290.02
02	Animal & Fisheries Resource	1,631.35	515.59	2,146.94	1,437.78	709.16	33.09	676.07
03	Building Construction	5,012.65	3,974.37	8,987.02	6,195.81	2,791.21	60.83	2,730.38
04	Cabinet Secretariat	467.25	93.15	560.40	322.95	237.45	2.90	234.55
05	Secretariat of the Governor	51.32	0.50	51.82	45.05	6.77	-	6.77
06	Election	848.33	210.35	1,058.68	962.99	95.69	97.66	-1.97
07	Vigilance	45.60	2.64	48.24	43.66	4.58	-	4.58
08	Art, Culture & Youth	260.00	17.44	277.44	153.39	124.05	8.79	115.26
09	Co-operative	1,209.36	161.60	1,370.96	1,122.13	248.83	122.16	126.67
10	Energy	11,422.68	10,117.74	21,540.42	20,894.05	646.37	451.17	195.20
11	BC & MBC Welfare	1,687.30	119.84	1,807.14	1,582.89	224.25	-	224.25
12	Finance	2,734.50	1,023.40	3,757.90	3,609.09	148.81	71.22	77.59
13	Interest Payment	20,526.19	-	20,526.19	19,678.14	848.05	-	848.05
14	Repayment of Loans	22,392.72	-	22,392.72	21,943.67	449.05	-	449.05
15	Pension	31,796.13	-	31,796.13	26,169.97	5,626.16	-	5,626.16
16	Panchayati Raj	11,025.84	1,218.11	12,243.95	9,267.09	2,976.86	431.54	2,545.32
17	Commercial Tax	237.96	0.27	238.23	179.25	58.98	-	58.98
18	Food & Consumer Protection	1,250.20	906.41	2,156.61	1,778.52	378.09	15.86	362.23

Grant No.	Department	Original Budget	Supple-mentary Budget	Total Budget	Total Expenditure	Savings	Surrenders	Amount not surrendered
19	Environment, Forest & Climate Change	853.03	270.06	1,123.09	890.14	232.95	37.95	195.00
20	Health	14,932.09	7,887.40	22,819.49	15,648.07	7,171.42	2,013.29	5,158.13
21	Education	52,639.03	25,925.80	78,564.83	56,700.64	21,864.19	-	21,864.19
22	Home	16,323.83	993.57	17,317.40	14,047.33	3,270.07	-	3,270.07
23	Industries	1,833.09	1,481.60	3,314.69	2,455.64	859.05	223.54	635.51
24	Information & Public Relation	254.24	70.43	324.67	269.53	55.14	2.78	52.36
25	Information Technology	278.44	138.49	416.93	271.74	145.19	34.12	111.07
26	Labour Resource	1,226.42	160.60	1,387.02	1,211.29	175.73	1.23	174.50
27	Law	1,315.13	525.05	1,840.18	1,647.48	192.70	-	192.70
28	High Court of Bihar	249.14	75.21	324.35	301.55	22.80	-	22.80
29	Mines & Geology	63.11	63.05	126.16	45.36	80.80	-	80.80
30	Minorities Welfare	648.66	129.57	778.23	563.89	214.34	159.75	54.59
31	Parliamentary Affairs	9.87	0.69	10.56	3.01	7.55	0.03	7.52
32	Legislature	286.11	35.73	321.84	278.04	43.80	1.98	41.82
33	General Administration	1,032.82	90.92	1,123.74	837.27	286.47	-	286.47
34	Bihar Public Service Commission	98.92	62.33	161.25	156.17	5.08	-	5.08
35	Planning & Development	2,216.48	192.66	2,409.14	1,829.93	579.21	21.72	557.49
36	Public Health Engineering	1,848.22	439.40	2,287.62	2,085.62	202.00	67.00	135.00
37	Rural Works	9,532.31	1,903.74	11,436.05	10,347.80	1,088.25	50.00	1,038.25

Appendices

Grant No.	Department	Original Budget	Supple-mentary Budget	Total Budget	Total Expenditure	Savings	Surrenders	Amount not surrendered
38	Prohibition, Excise & Registration	674.53	12.29	686.82	480.26	206.56	-	206.57
39	Disaster Management	9,542.85	105.46	9,648.31	4,140.27	5,508.04	1,478.43	4,029.61
40	Revenue & Land Reforms	1,871.48	890.99	2,762.47	1,832.71	929.76	51.23	878.53
41	Road Construction	5,702.81	4,031.23	9,734.04	9,636.46	97.58	214.27	-116.69
42	Rural Development	14,296.71	4,161.89	18,458.60	11,362.06	7,096.54	434.60	6,661.94
43	Science & Technology	1,072.31	96.90	1,169.21	998.98	170.23	-	170.23
44	SC & ST Welfare	1,802.73	173.50	1,976.23	1,603.27	372.96	8.73	364.23
45	Sugarcane Industries	123.80	23.95	147.75	94.72	53.03	-	53.03
46	Tourism	462.44	566.67	1,029.11	816.34	212.77	75.00	137.77
47	Transport	451.46	192.13	643.59	243.47	400.12	47.00	353.12
48	Urban Development & Housing	11,298.72	4,674.64	15,973.36	10,004.44	5,968.92	3,001.82	2,967.10
49	Water Resources	4,398.52	1,219.07	5,617.59	5,465.43	152.16	149.92	2.24
50	Minor Water Resources	1,030.95	345.28	1,376.23	1,183.06	193.17	133.00	60.17
51	Social Welfare	8,238.57	5,648.66	13,887.23	11,881.90	2,005.33	339.18	1,666.15
52	Department of Sports	183.20	29.60	212.80	147.29	65.51	-	65.51
Total		2,82,992.32	81,526.55	3,64,518.87	2,87,178.49	77,340.38	10,388.37	66,952.02

Source: Detailed Appropriation Accounts 2024-25

**Negative amounts in non-surrenders (two cases) is due to clearance of amounts from Suspense Heads*

Appendix 2.8

(Refer paragraph 2.5.4)

Surrender of savings on the last day of March 2025

Grant No.	Department	Original Budget	Supplementary Provision	Total Budget	Total Expenditure	Savings	Surrenders	Amount surrendered on 31.03.2025
06	Election	848.33	210.35	1,058.68	962.99	95.69	97.66	97.66
12	Finance	2,734.50	1,023.40	3,757.90	3,609.09	148.81	71.22	41.01
20	Health	14,932.09	7,887.40	22,819.49	15,648.07	7,171.42	2,013.29	380.79
26	Labour Resources	1,226.42	160.60	1,387.02	1,211.29	175.73	1.23	0.55
37	Rural Works	9,532.31	1,903.74	11,436.05	10,347.80	1,088.25	50.00	50.00
41	Road Construction	5,702.81	4,031.23	9,734.04	9,636.46	97.58	214.27	214.27
51	Social Welfare	8,238.57	5,648.66	13,887.23	11,881.90	2,005.33	339.18	38.36
TOTAL		43,215.03	20,865.38	64,080.41	53,297.60	10,782.81	2,786.85	822.64

Source: Detailed Appropriation Accounts 2024-25

Appendix 2.9

(Refer paragraph 2.5.6)

Quadrimestre wise expenditure in all grants during 2024-25

Sl. No.	Grant No.	Department	Total Budget	EXPENDITURE 2024-25				Exp. Dec-Mar (per cent)	Expenditure (amount) in March	Exp (per cent) March
				April - July	August - November	December - March	Total Expenditure			
1	01	Agriculture	4,147.50	411.01	613.54	1,037.88	2,062.43	50.32	259.95	12.60
2	02	Animal and Fisheries Resource	2,146.94	167.84	603.22	657.64	1,428.70	46.03	193.82	13.57
3	03	Building Construction	8,987.02	1,256.53	1,457.97	3,472.12	6,186.62	56.12	1,507.88	24.37
4	04	Cabinet Secretariat	560.40	110.06	86.98	125.91	322.95	38.99	64.76	20.05
5	05	Secretariat of the Governor	51.82	21.27	10.26	13.52	45.05	30.01	4.74	10.52
6	06	Election	1,058.68	447.25	275.61	103.36	826.22	12.51	-40.30	-4.88
7	07	Vigilance	48.24	15.96	13.81	13.88	43.65	31.80	5.46	12.51
8	08	Art, Culture and Youth	277.44	28.51	71.12	53.62	153.25	34.99	29.59	19.31
9	09	Co-operative	1,370.96	81.50	533.64	477.36	1,092.50	43.69	293.21	26.84
10	10	Energy	21,540.42	5,701.95	5,110.76	9,519.19	20,331.90	46.82	1,877.88	9.24
11	11	BC and MBC Welfare	1,807.14	16.01	1,401.39	155.56	1,572.96	9.89	134.11	8.53
12	12	Finance	3,757.90	10,158.03	2,166.78	-8,715.76	3,609.05	-241.50	-9,381.59	-259.95
13	13	Interest Payment	20,526.20	2,864.28	8,174.14	8,639.72	19,678.14	43.91	2,988.04	15.18
14	14	Repayment of Loans	22,392.72	1,008.19	11,471.51	9,463.97	21,943.67	43.13	1,749.93	7.97
15	15	Pension	31,796.13	9,776.60	8,638.29	7,724.72	26,139.61	29.55	1,512.52	5.79
16	16	Panchayati Raj	12,243.95	495.29	2,498.07	6,273.11	9,266.47	67.70	3,051.77	32.93
17	17	Commercial Tax	238.23	49.83	52.47	76.94	179.24	42.93	37.32	20.82
18	18	Food and Consumer Protection	2,156.61	397.43	659.55	721.22	1,778.20	40.56	115.18	6.48

Sl. No.	Grant No.	Department	Total Budget	EXPENDITURE 2024-25				Exp. Dec-Mar (per cent)	Expenditure (amount) in March	Exp (per cent) March
				April - July	August - November	December - March	Total Expenditure			
19	19	Environment, Forest and Climate Change	1,123.09	169.82	291.00	399.68	860.50	46.45	128.61	14.95
20	20	Health	22,819.48	2,608.26	5,888.12	6,991.64	15,488.02	45.14	2,997.45	19.35
21	21	Education	78,564.82	12,418.73	19,299.92	23,377.01	55,095.66	42.43	11,988.63	21.76
22	22	Home	17,317.40	4,324.17	4,535.10	5,145.43	14,004.70	36.74	2,492.84	17.80
23	23	Industries	3,314.69	1,126.59	323.70	998.48	2,448.77	40.77	296.63	12.11
24	24	Information and Public Relation	324.67	59.43	76.16	133.94	269.53	49.69	58.50	21.70
25	25	Information Technology	416.93	67.67	60.35	139.10	267.12	52.07	13.95	5.22
26	26	Labour Resources	1,387.02	729.51	155.19	326.17	1,210.87	26.94	102.28	8.45
27	27	Law	1,840.18	674.66	500.37	472.03	1,647.06	28.66	167.77	10.19
28	28	High Court of Bihar	324.35	105.90	109.04	86.21	301.15	28.63	14.53	4.82
29	29	Mines and Geology	126.16	13.15	14.42	17.80	45.37	39.23	7.88	17.37
30	30	Minorities Welfare	778.23	40.09	299.50	182.27	521.86	34.93	54.85	10.51
31	31	Parliamentary Affairs	10.56	1.18	0.55	0.83	2.56	32.42	0.06	2.34
32	32	Legislature	321.84	89.50	91.76	96.66	277.92	34.78	49.95	17.97
33	33	General Administration	1,123.74	300.57	316.96	219.64	837.17	26.24	83.19	9.94
34	34	Bihar Public Service Commission	161.25	16.43	49.38	90.34	156.15	57.85	28.87	18.49
35	35	Planning and Development	2,409.14	1,379.76	195.01	221.11	1,795.88	12.31	87.98	4.90
36	36	Public Health Engineering	2,287.62	409.27	388.32	1,287.22	2,084.81	61.74	528.55	25.35
37	37	Rural Works	11,436.05	2,792.33	3,927.89	3,418.68	10,138.90	33.72	1,580.37	15.59
38	38	Prohibition, Excise and Registration	686.84	142.57	144.48	193.09	480.14	40.22	61.03	12.71

Appendices

Sl. No.	Grant No.	Department	Total Budget	EXPENDITURE 2024-25				Exp. Dec-Mar (per cent)	Expenditure (amount) in March	Exp (per cent) March
				April - July	August - November	December - March	Total Expenditure			
39	39	Disaster Management	9,648.31	1,057.44	1,127.77	895.41	3,080.62	29.07	-181.83	-5.90
40	40	Revenue and Land Reforms	2,762.47	258.49	469.89	1,001.40	1,729.78	57.89	346.78	20.05
41	41	Road Construction	9,734.04	1,464.94	3,539.22	4,376.51	9,380.67	46.65	1,669.58	17.80
42	42	Rural Development	18,458.60	1,045.90	3,820.33	6,480.53	11,346.76	57.11	3,944.68	34.76
43	43	Science and Technology	1,169.20	206.84	290.46	501.43	998.73	50.21	203.69	20.39
44	44	SC & ST Welfare	1,976.23	668.80	658.44	248.26	1,575.50	15.76	85.83	5.45
45	45	Sugarcane Industries	147.75	8.80	7.96	75.36	92.12	81.81	45.73	49.64
46	46	Tourism	1,029.11	50.29	115.36	650.63	816.28	79.71	177.60	21.76
47	47	Transport	643.59	38.49	138.86	65.94	243.29	27.10	33.34	13.70
48	48	Urban Development and Housing	15,973.36	1,043.86	3,626.54	5,058.55	9,728.95	51.99	2,436.06	25.04
49	49	Water Resources	5,617.59	1,016.79	1,808.97	2,631.82	5,457.58	48.22	1,503.92	27.56
50	50	Minor Water Resources	1,376.23	108.40	366.59	707.56	1,182.55	59.83	347.05	29.35
51	51	Social Welfare	13,887.23	2,028.67	3,568.58	5,967.18	11,564.43	51.60	2,426.94	20.99
52	52	Department of Sports	212.80	32.50	34.33	80.46	147.29	54.63	41.48	28.16
TOTAL			3,64,518.87	69,507.34	1,00,079.63	1,12,352.33	2,81,939.30[#]	54.63	38,229.04	13.56

Source: Detailed Appropriation Accounts for 2024-25 and data provided by o/o the PAG (A&E) Bihar

The expenditure figure is net result of gross expenditure reduced by adjustments of all recoveries, CAMPA, SDRF and CRF funds amounting to ₹ 5,239.21 crore.

Appendix 3.1

(Reference: Paragraph 3.2.2)

Details of contribution and investment under Defined Contributory Pension Scheme

(₹ in crore)

Sl. No.	Year	Opening Balance	Employees' share	Government contribution	Total	Disbursement (Transferred to NSDL)	Short transfer
1.	2013-14	0.04	155.58	214.5	370.12	328.68	41.44
2.	2014-15	41.44	263.87	265.58	570.89	522.24	48.65
3.	2015-16	48.65	314.70	309.44	672.79	608.67	64.12
4.	2016-17	64.12	381.55	382.64	828.31	739.73	88.58
5.	2017-18	88.58	462.58	472.36	1,023.52	936.56	86.96
6.	2018-19	86.96	573.74	567.54	1,228.24	1,081.03	147.21
7.	2019-20	147.21	688.65	816.58	1,652.44	1,302.58	349.86
8.	2020-21	349.86	802.00	1,099.76	2,251.62	1,976.81	274.81
9.	2021-22	274.81	934.55	1,311.04	2,520.40	2,302.76	217.64
10.	2022-23	217.64	1,106.56	1,543.25	2,867.45	2,609.30	258.15
11.	2023-24	258.15	1,417.30	1,984.79	3,660.24	3,650.00	10.24
12.	2024-25	10.24	2,348.73	3,281.94	5,640.91	4,340.10	1,300.81
Total			9,449.81	12,249.42		20,398.46*	

Source: Information from PAG(A&E), Bihar & Finance Accounts of the respective years.

*Includes interest payment of ₹ 29.84 crore

Appendix 3.2
(Reference: Paragraph 3.4)
Status of Utilisation Certificate as on 31.03.2025

(₹ in crore)

Sl. No.	Name of Department	UCs outstanding as on 01.04.2024	Addition of UCs due during 2024-25	UCs cleared during 2024-25	Outstanding UCs at the end 31.03.2025
1.	Agriculture	2,068.19	387.07	1,175.93	1,279.33
2.	Animal Husbandry & Fisheries	509.03	300.59	20.54	789.08
3.	Art Culture & Youth	64.02	43.61	2.07	105.56
4.	Backward Classes & Most Backward Classes Welfare	1,673.53	1,075.14	49.64	2,699.03
5.	Bihar Legislative Assembly	0	0.00	0	0
6.	Building Construction	111.67	37.14	0	148.81
7.	Cabinet Secretariat	297.12	79.24	0	376.36
8.	Co-operative	816.02	415.99	63.21	1,168.80
9.	Disaster Management	446.27	29.55	41.78	434.04
10.	Education	11,139.13	15,984.17	8,026.30	19,097.00
11.	Energy	423.65	507.54	750.09	181.1
12.	Environment, Forest & Climate Change	21.45	4.87	2.72	23.6
13.	Excise and Prohibition	0	0	0	0
14.	Finance	437.17	195.27	291.03	341.41
15.	Food and Consumer Protection	10.99	0.01	0	11
16.	General Administration	116.78	289.11	159.55	246.34
17.	Health	904.81	2,511.23	379.18	3,036.86
18.	Home	37.29	6.23	1.8	41.72
19.	Industry	75.08	76.37	54.72	96.73
20.	Information Technology	64.57	7.12	9.5	62.19
21.	Information and Public Relation	0	0	0	0
22.	Labour Resources	443.44	248.69	41.05	651.08
23.	Revenue & Land Reforms	23.74	2.89	1.5	25.13
24.	Law	59.35	26.15	0	85.5
25.	Mines & Geology	0	0	0	0
26.	Minority welfare	330.94	113.56	23.42	421.08
27.	Panchayati Raj	30,696.08	4,932.38	3,245.38	32,383.08
28.	Planning and Development	49.78	318.21	223.34	144.65
29.	Public Health Engineering	332.18	23.10	66.98	288.3
30.	Rural Development	7,568.82	10,714.52	11,864.74	6,418.60
31.	Rural Works	47.13	16.90	34.14	29.89

Appendices

Sl. No.	Name of Department	UCs outstanding as on 01.04.2024	Addition of UCs due during 2024-25	UCs cleared during 2024-25	Outstanding UCs at the end 31.03.2025
32.	SC & ST Welfare	2,182.05	1,042.63	641.88	2,582.80
33.	Science & Technology	45.08	38.96	2.12	81.92
34.	Social Welfare	2,829.46	5,344.52	7,427.69	746.29
35.	Sugarcane Industries	152.12	0.71	30.09	122.74
36.	Transport	33.3	32.27	0	65.57
37.	Tourism	9.2	11.82	3.54	17.48
38.	Urban Development & Housing	11,371.56	10,932.53	4,427.77	17,876.32
39.	Water Resources	202.02	18.21	166.87	53.36
	Total	75,593.02	55,768.30	39,228.57	92,132.75

Source: Information from PAG(A&E), Bihar

Appendix 3.3
(Reference: Paragraph 3.5)
Status of AC bills as on 31.03.2025

(₹ in crore)

Sl. No.	Name of Department	Outstanding AC bills as on 01.04.2024*	Addition of AC bills during 2024-25#	AC bills cleared during 2024-25#	Outstanding AC bills as on 31.03.2025
1.	Agriculture Department	83.46	3.84	7.66	79.64
2.	Animal and Fisheries Resources Department	89.58	0.00	7.56	82.02
3.	Art, Culture & Youth Department	59.57	0.01	0.07	59.51
4.	BC & MBC Welfare Department	0.69	0.04	0.00	0.73
5.	Bihar Public Service Commission	13.39	13.00	8.95	17.44
6.	Building Construction Department	26.63	0.01	0.00	26.64
7.	Cabinet Secretariat Department	45.18	14.21	0.01	59.38
8.	Commercial Tax Department	29.52	8.91	0.00	38.43
9.	Cooperative Department	100.03	2.07	8.37	93.73
10.	Department Not Mapped	0.22	0.00	0.00	0.22
11.	Disaster Management Department	158.04	153.87	7.86	304.05
12.	Education Department	1,468.89	490.71	26.78	1,932.82
13.	Election Department	88.38	128.01	29.13	187.26
14.	Energy Department	0.12	0.00	0.00	0.12
15.	Environment, Forest and Climate Change Department	902.25	523.62	972.66	453.21
16.	Finance Department	30.13	0.45	0.29	30.29
17.	Food and Consumer Protection Department	22.01	0.00	0.01	22.00
18.	General Administration Department	288.53	0.67	0.65	288.55
19.	Health Department	685.14	0.04	216.61	468.57
20.	High Court of Bihar	0.21	0.00	0.00	0.21
21.	Home Department	364.89	796.65	367.38	794.16
22.	Industries Department	846.36	925.08	216.40	1,555.04
23.	Information and Public Relation Department	0.00	0.29	0.00	0.29
24.	Information Technology Department	56.76	1.10	21.53	36.33

Appendices

Sl. No.	Name of Department	Outstanding AC bills as on 01.04.2024*	Addition of AC bills during 2024-25#	AC bills cleared during 2024-25#	Outstanding AC bills as on 31.03.2025
25.	Labour Resources Department	28.89	0.24	0.18	28.95
26.	Law Department	0.60	0.01	0.01	0.60
27.	Mines and Geology Department	0.02	2.19	0.00	2.21
28.	Minor Water Resources Department	28.85	0.47	1.44	27.88
29.	Minorities Welfare Department	41.70	0.00	4.15	37.55
30.	Panchayati Raj Department	131.61	0.09	1.36	130.34
31.	Parliamentary Affairs Department	9.00	0.11	0.00	9.11
32.	Planning and Development Department	319.92	9.21	53.68	275.45
33.	Prohibition, Excise and Registration Department	143.09	0.00	0.32	142.77
34.	Public Health Engineering Department	16.54	0.00	1.94	14.60
35.	Revenue and Land Reforms Department	51.12	12.07	0.01	63.18
36.	Road Construction Department	365.97	17.93	2.56	381.34
37.	Rural Development Department	26.13	0.00	0.70	25.43
38.	Rural Works Department	1,771.13	0.00	121.69	1,649.44
39.	SC & ST Welfare Department	188.16	13.70	0.75	201.11
40.	Science and Technology Department	300.49	247.86	100.14	448.21
41.	Social Welfare Department	321.38	25.69	88.60	258.47
42.	Sugarcane Industries Department	12.54	0.95	10.85	2.64
43.	Tourism Department	30.63	21.83	0.00	52.46
44.	Transport Department	11.40	23.74	0.00	35.14
45.	Urban Development and Housing Department	31.63	0.02	2.41	29.24
46.	Vigilance Department	0.58	0.00	0.00	0.58
47.	Water Resources Department	14.35	0.15	0.12	14.38
Total		9,205.71	3,438.84	2,282.83	10,361.72

Source: Office of the Pr. Accountant General (A&E), Bihar

**AC bills drawn up to 09/2023 has been taken into account*

Note: difference up to ₹ 0.2 crore, if anywhere, is due to rounding off

#AC Bills drawn and DC Bills adjusted from October 2023 to September 2024

Appendix 3.4
(Reference: Paragraph 3.13)
Arrears of accounts of Autonomous Bodies which had not provided their financial statements for audit since their inception (as on 31 March 2025)

Sl. No.	Name of Body or Authority
1.	Bihar Renewable Energy Department Agency (BREDA)
2.	Bihar Industrial Area Development Authority (BIADA)
3.	Simultalla Education Society
4.	Bihar Education Project Council
5.	AN Sinha Institute of Social Studies
6.	Bihar Mukht Vidhyalayi Shikshan and Parikshan Board
7.	IGIMS
8.	Bihar State BC Commission
9.	Bihar State Women Commission
10.	TM University, Bhagalpur
11.	Vir Kunwar Singh Vishwavidhyalaya, Arah
12.	LN Mithila University, Darbhanga
13.	Kameshwar Singh Darbhanga Sanskrit University, Darbhanga
14.	Magadh University, Gaya
15.	Bhupendra Narayan Mandal University, Madhepura
16.	BSBA Bihar University, Muzaffarpur
17.	Patna University, Patna
18.	Aryabhata Knowledge University, Patna
19.	Jai Prakash University, Chapra
20.	Patliputra University, Patna
21.	Munger University, Munger
22.	Maulana Mazharul Haq Arabic & Persian University, Patna
23.	Purnia University, Purnia
24.	Nalanda Open University, Patna
25.	Bihar State Disaster Management Authority
26.	Sri Krishna Smarak Vikash Samiti
27.	Bihar Engineering University, Patna
28.	Bihar University of Health Science, Patna
29.	Infrastructure Development Authority

Source: Information compiled by office of the Pr. Accountant General (Audit) Bihar.

Appendix 3.5

(Reference Paragraph 3.14)

Budgetary support to SPSEs whose accounts were in arrears, as of March 2025

		Equity Loan and Guarantee by the State Government up to March 2025 whose accounts were in arrears (₹ in crore)							(₹ in crore)		
Sl. No.	Name of SPSE	Equity	Loans	Guarantee	Grant / Capital Grant	Others (Subsidy)	Total	Years from which accounts are in arrears	No of accounts in arrear	Whether Loss making (as per latest accounts)	
A. WORKING GOVERNMENT COMPANIES											
1	Biharsharif Smart City Limited	0	0	0	212.75	0	212.75	2021-22	4	No	
2	Muzaffarpur Smart City Limited	0	0	0	245	0	245	2023-24	2	Yes	
3	Patna Smart City Limited	0	0	0	245	0	245	2023-24	2	No	
4	Bhagalpur Smart City Limited	0	0	0	196	0	196	2023-24	2	No	
5	Bihar State Film Development and Finance Corporation Limited	5	0	0	11.53	0	16.53	2020-21	5	No	
6	Bihar State Tourism Development Corporation Limited	0	0	0	18.87	0	18.87	2018-19	7	No	
7	Bihar State Minorities Finance Corporation Limited	32	0	0	0	0	32	2018-19	7	Yes	
8	Bihar State Backward Classes Finance and Development Corporation Limited	6	0	0	10.45	0	16.45	2014-15	11	No	
9	Bihar Rajya Beej Nigam Limited	0	0	0	31.45	1,694.62	1,726.07	2020-21	5	No	
10	Bihar State Food and Civil Supplies Corporation Limited	0	0	0	0	1,472.73	1,472.73	2022-23	3	Yes	
11	Bihar State Hydroelectric Power Corporation Limited	0	72.44	0	0	0	72.44	2018-19	7	Yes	
12	Bihar State Power (Holding) Company Limited	10,011.76	0	0	2,272.89	0	12,284.65	2022-23	3	No	

Sl. No.	Name of SPSE	Equity Loan and Guarantee by the State Government up to March 2025 whose accounts were in arrears (₹ in crore)							No of accounts in arrear	Whether Loss making (as per latest accounts)
		Equity	Loans	Guarantee	Grant / Capital Grant	Others (Subsidy)	Total	Years from which accounts are in arrears		
13	North Bihar Power Distribution Company Limited	1,346.21	44.03	0	8.5	7,395.14	8,793.88	2024-25	1	No
14	South Bihar Power Distribution Company Limited	1,007.48	24.26	0	0	0	1,031.74	2024-25	1	No
15	Bihar State Power Transmission Company Limited	422.98	0	533.35	0	0	956.33	2024-25	1	No
16	Bihar State Education Finance Corporation Limited	0	0	0	9	0	9.00	2024-25	1	No
17	Bihar State Power Generation Company Limited	774.06	0	0	0	0	774.06	2023-24	2	No
	TOTAL A	13,605.49	140.73	533.35	3,261.44	10,562.49	28,103.50			
B. WORKING STATUTORY CORPORATION										
1	Bihar State Road Transport Corporation	0	0	0	59.45	14	73.45	2023-24	2	No
2	Bihar State Warehousing Corporation	0	0	0	17.5	0	17.5	2021-22	4	No
	Total B	0	0	0	76.95	14	90.95			
C. NON-FUNCTIONAL GOVERNMENT COMPANIES										
1	Bihar State Fruits and Vegetables Development Corporation Limited	0	1	0	0	0	1	2015-16	10	Yes
2	Bihar State Industrial Development Corporation Limited	0	2	0	0	0	2	2011-12	14	Yes
3	Bihar State Construction Corporation Limited (under liquidation w.e.f 02.05.2023)	0	2.28	0	0	0	2.28	2003-04	21	-
4	Bihar State Forest Development Corporation Limited	0	3.12	0	39.5	0	42.62	2007-08	18	Yes

Sl. No.	Name of SPSE	Equity	Loans	Guarantee	Grant / Capital Grant	Others (Subsidy)	Total	Years from which accounts are in arrears	No of accounts in arrear	Whether Loss making (as per latest accounts)
5	Bihar Rajiya Matasya Vikas Nigam Limited	1.25	6.52	0	0.26	0	8.03	1993-94	32	Yes
6	Bihar State Export Corporation Limited (under liquidation w.e.f 04.10.2012)	0	2.21	0	0	0.08	2.29	1992-93	33	Yes
7	Bihar State Small Industries Corporation Limited (under liquidation w.e.f. 04.10.2012)	0	1.66	0	0	2.47	4.13	1991-92	34	Yes
8	Bihar State Textile Corporation Limited	5.79	6.99	0	0	0	12.78	1988-89	37	Yes
9	Bihar State Pharmaceuticals and Chemical Development Corporation Limited	12.92	52.95	0	0	0	65.87	1986-87	39	Yes
10	Bihar State Sugar Corporation Limited	2.36	317.3	0	1.4	197.93	518.99	1990-91	35	Yes
11	Bihar State Handloom and Handicrafts Corporation Limited	3.72	56.26	0	0	0.48	60.46	1984-85	41	Yes
12	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0	0	55.41	79.41	1983-84	42	Yes
13	Bihar State Leather Industries Development Corporation Limited (under liquidation w.e.f. 25.08.2008)	12.26	43.18	0	0	0	55.44	1983-84	41	Yes
14	Bihar State Water Development Corporation Limited	5	154.33	0	0	0	159.33	1979-80	46	No
15	Bihar Scooters Limited	0	6.09	0	0	0	6.09	1977-78	48	Yes
	TOTAL C	48.52	674.67	0	41.16	256.37	1020.72			
	TOTAL (A+B+C)	13,654.01	815.40	533.35	3,379.55	10,832.86	29,215.17			

Source: Information compiled by office of the Pr. Accountant General (Audit) Bihar.

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