

सत्यमेव जयते

# Finance Accounts (Volume I)

## 2020-21



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



Government of Bihar



# **Finance Accounts (Volume I)**

**for the year 2020-21**

**Government of Bihar**



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## **Certificate of the Comptroller and Auditor General of India on Finance Accounts**

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This compilation containing the Finance Accounts of the Government of Bihar for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes. Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control 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/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Bihar are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Article 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. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit 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.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Bihar for the year 2020-21.





Points of interest arising from study of these accounts as well as test 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 2021.

### **Emphasis of Matter**

I want to draw attention to the following significant issues/concerns, which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Total contribution towards National Pension Scheme (NPS) was ₹1,924.80 crore (Employees contribution ₹802.00 crore and Government contribution ₹1,122.80 crore) for the period 2020-21 against which an amount of ₹1,901.76 crore was transferred to the designated authority (NSDL) for further investment as per the provisions of the scheme. Further, out of previous years' balance of ₹390.97 crore to be transferred to NSDL, ₹75.05 crore was transferred during 2020-21. Resultantly, the balance amount of ₹338.96 crore (previous years' balance ₹315.92 crore and current years' balance ₹23.04 crore) is yet to be transferred to NSDL. Thus, the current liability stands deferred to future years.
2. Under different Major Heads, departments of the State Government had drawn ₹4,834.28 crore from Government accounts against 6,308 Abstract Contingent (AC) bills during the financial year 2020-21, out of which 1,833 AC bills amounting to ₹429.32 crore were drawn in March 2021. Substantial expenditure against AC bills in March shows that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

In addition to this, 20,196 AC bills amounting to ₹8,625.43 crore drawn up to 2019-20 were also outstanding as on 31 March 2021. Thus, a total of 26,504 AC bills amounting to ₹13,459.71 crore were outstanding as on 31 March 2021. Advances drawn and not accounted for increased the possibility of wastage/ misappropriation.

3. During the year 2020-21, 608 Utilisation Certificates amounting to ₹15,911.62 crore, which had become due, were not submitted by the bodies and authorities of the State against the grant-in-aid provided by Government of Bihar. Therefore, there is no assurance that the amount of ₹15,911.62 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised.

In addition to this, 3,278 UCs amounting to ₹76,775.69 crore due for submission up to 2019-20 were also outstanding as on 31 March 2021. Thus, a total of 3,886 UCs amounting to ₹92,687.31 crore were due for submission as on 31 March 2021.

High pendency of UCs is fraught with risk of misappropriation of fund and fraudulence. The major defaulting departments are Panchayati Raj Department (₹26,922.39 crore), Education Department (₹19,212.69 crore) and Social Welfare Department (₹10,941.87 crore).



4. Migration of 10 Personal Deposit Accounts (PD) from Comprehensive Treasury Management Information System (CTMIS) to Comprehensive Financial Management System (CFMS) are pending in which an amount of ₹1.54 crore is lying. No treasury office/administrator had furnished information regarding refund of the unspent balance to the Consolidated Fund as reduction of expenditure under the concerned service head. As per CFMS data, ₹3,811.33 crore was lying in PD accounts at the end of March 2021.
5. Over the last several years, Government of Bihar has been transferring amounts from Consolidated Fund to Public Accounts (Deposit accounts specifically), by debiting revenue and capital Major heads of accounts. The amount so transferred are taken as expenditure for the year in the accounts when actual expenditure may or may not have occurred during the year. In respect of amounts transferred over the years by depicting capital expenditure, deposit accounts, as on 31 March 2021, retain an accumulated amount of ₹28,573.60 crore. Trend analysis revealed that fund booked under capital expenditure transferred to Major Head 8448 ranges from 50 *per cent* to 92 *per cent* during last five years, which is significant.
6. Government provided budgetary support (equity, loans, grants and subsidies) and accepted liability (guarantee) of ₹20,145.84 crore to 33 State Public Sector Undertakings during the period for which their accounts were in arrear as on 31 March 2021. These PSUs have not finalised their accounts for the last one to 44 years in violation of provisions of the Companies Act/Acts of the respective Statutory Corporations/Public Sector Undertakings.

I am therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under the CAG's (DPC) Act 1971, the Companies Act and Acts of respective statutory corporations.

The audit observations on above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2021.



**Date : 15 December 2021**  
**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.

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 2020-21 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.

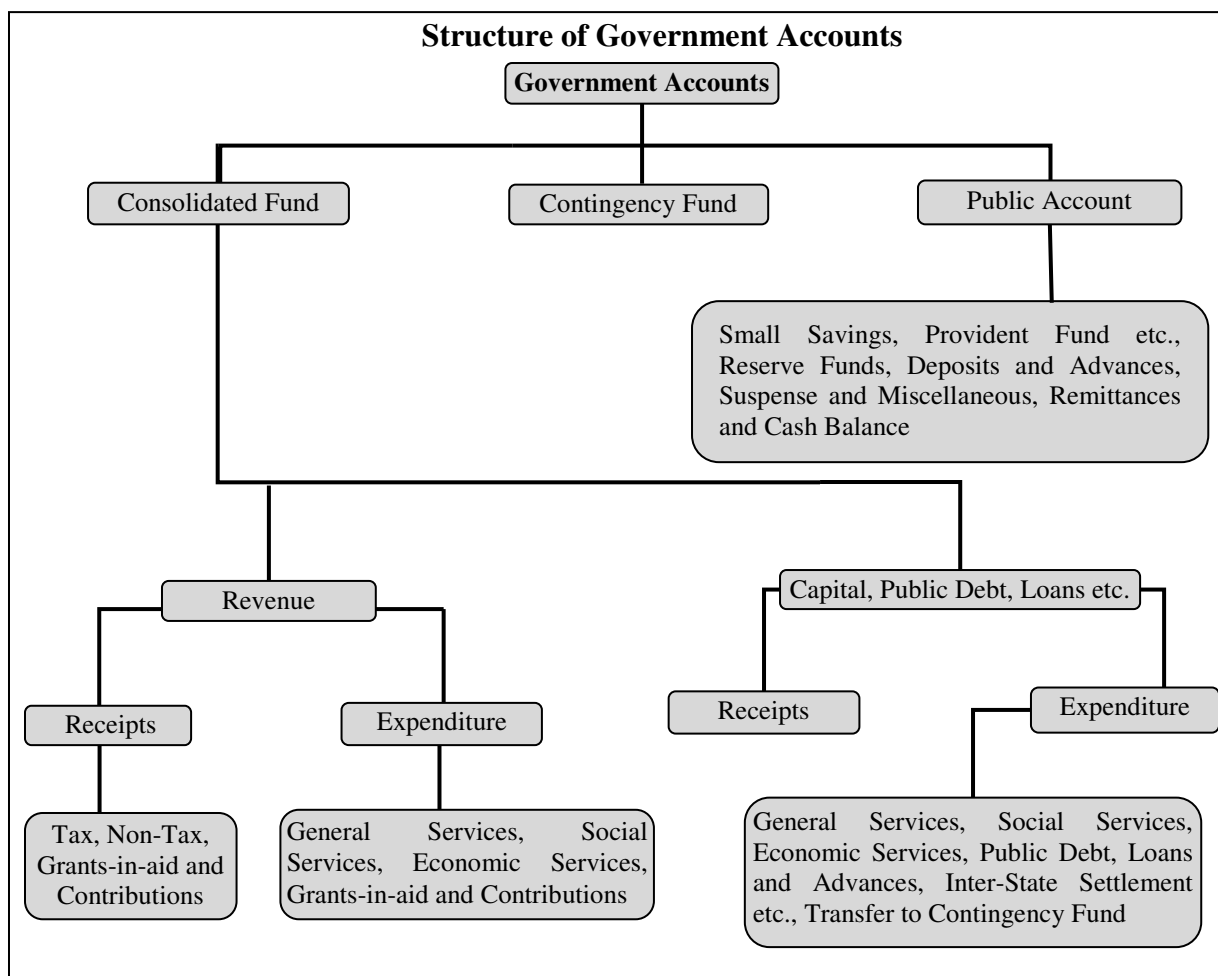
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major 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 2021).

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. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. 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 Certificate 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, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements 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.

**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 summarised Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summarised Statement 4 in Volume I of the Finance Accounts, depicts the revenue expenditure of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment and Committed. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summarised Statement 5 in Volume I of the Finance Accounts, depicts the capital expenditure (during the year and cumulatively) of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment and Committed. 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 summarised 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 summarised 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 Statements 16 and 19. This statement corresponds to 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 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 read with the Appendices give a complete picture of the state of finances of the State Government.

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

#### **D. Periodical adjustments and Book adjustments**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to revenue/loans/public account receipts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition, the Principal Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

#### **E. Rounding**

Difference of ₹0.01 crore/ lakh in Finance Accounts Volume I and II, wherever occurring, is due to rounding.

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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 2021	As on 31 March 2020
	Notes to Accounts	Statement		
<b>Cash</b>			<b>24,864.64</b>	<b>24,912.65</b>
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	234.65	234.65
(iii) Permanent Imprest		21	761.43	760.97
(iv) Cash Balance Investments		21	17,826.65	17,588.74
(v) Deposits with Reserve Bank of India		21	301.79	588.07
(vi) Investments from Earmarked Funds <sup>2</sup>		22	5,740.12	5,740.22
<b>Capital Expenditure</b>		16	<b>2,35,687.92</b>	<b>2,17,479.32</b>
(i) Investments in shares of Companies, Corporations etc.		8	32,870.61	31,667.39
(ii) Other Capital Expenditure			2,02,817.31	1,85,811.93
<b>Contingency Fund (un-recouped)</b>			<b>0.00</b>	<b>0.00</b>
<b>Loans and Advances</b>		18	<b>21,743.77</b>	<b>21,450.23</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>15,378.20</b>	<b>10,498.30</b>
<b>Remittance Balances</b>		21	<b>1,118.43</b>	<b>1,916.87</b>
<b>Cumulative excess of Expenditure over Receipts<sup>4</sup></b>			<b>0.00</b>	<b>0.00</b>
<b>Total</b>			<b>2,99,042.92</b>	<b>2,76,507.33</b>

<sup>1</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

<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 ₹15,377.65 crore under MH 8658-Suspense Accounts, ₹0.55 crore under MH 8679-Accounts with Government 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 2021	As on 31 March 2020
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>			<b>1,77,214.85</b>	<b>1,48,180.25</b>
(i) Internal Debt		17	1,59,557.50	1,36,082.09
(ii) Loans and Advances from Central Government		17	17,657.35	12,098.16
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		17	40.63	45.51
Other Loans		17	17,423.31	11,859.24
<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>55,831.77</b>	<b>51,005.67</b>
(i) Small Savings, Provident Funds etc.		21	9,445.38	9,279.09
(ii) Deposits		21	39,634.21	35,373.24
(iii) Reserve Funds		21	6,641.19	6,289.49
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances		21	110.99	63.85
<b>Cumulative excess of Receipts over Expenditure<sup>5</sup></b>		12	<b>65,572.29</b>	<b>76,897.40</b>
<b>Total</b>			<b>2,99,042.92</b>	<b>2,76,507.33</b>

<sup>5</sup> The figure ₹65,572.29 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			
	2020-21	2019-20		2020-21	2019-20
<b>Part- I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>1,28,168.34</b>	<b>1,24,232.53</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>1,39,493.45</b>	<b>1,26,016.66</b>
<b>Tax revenue</b> (raised by the State) (Ref. Statement 3 & 14)	<b>30,341.67</b>	<b>30,157.98</b>	Salaries <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	21,802.11	20,375.92
<b>Non-Tax revenue</b> (Ref. Statement 3 & 14)	<b>6,201.38</b>	<b>3,699.60</b>	Grants-in-aid <sup>2</sup> (Ref. Statement 4-B, 10 & Appendix-III)	54,928.98	46,581.54
			Subsidies (Ref. Appendix-II)	8,164.63	7,121.27
Interest receipts (Ref. Statement 3 & 14)	3,241.97	1,416.48	<b>General services</b> (Ref. Statement 4 & 15)	<b>36,716.74</b>	<b>32,699.36</b>
Others (Ref. Statement 3)	2,959.41	2,283.12	Pension (Ref. Statement 4-A, 4-B & 15)	19,635.15	17,110.38
			Interest Payment and servicing of debt (Ref. Statement 4-A, 4-B & 15)	12,484.09	11,836.44
			Others (Ref. Statement 4-B)	4,597.50	3,752.54
<b>Share of Union Taxes/ Duties</b> (Ref. Statement 3 & 14)	<b>59,861.41</b>	<b>63,406.33</b>	<b>Social services</b> (Ref. Statement 4- A & 15)	<b>13,210.10</b>	<b>15,370.96</b>
			<b>Economic services</b> (Ref. Statement 4- A & 15)	<b>4,668.93</b>	<b>3,866.02</b>
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>31,763.88</b>	<b>26,968.62</b>	<b>Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs)<sup>3</sup></b> (Ref. Statement 4- A & 15)	<b>1.96</b>	<b>1.59</b>
<b>Revenue Deficit</b>	<b>11,325.11</b>	<b>1,784.13</b>	<b>Revenue Surplus</b>	<b>0.00</b>	<b>0.00</b>

<sup>1</sup> Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹9,522.39 crore, Social Sector- ₹50,597.50 crore and Economic Sector- ₹24,775.83 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 is 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.

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

( ₹ in crore )

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	<b>0.00</b>	<b>0.00</b>	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>18,208.60</b>	<b>12,303.90</b>
			General Services (Ref. Statement 4-A & 16)	1,386.50	2,388.26
			Social Services (Ref. Statement 4-A & 16)	6,331.52	2,802.51
			Economic Services <sup>4</sup> (Ref. Statement 4-A & 16)	10,490.58	7,113.13
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>820.43</b>	<b>30.40</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>1,113.97</b>	<b>666.30</b>
			General Services (Ref. Statement 4-A, 7 & 18)	0.00	0.00
			Social Services (Ref. Statement 4-A, 7 & 18)	596.49	598.00
			Economic Services (Ref. Statement 4-A, 7 & 18)	485.55	52.36
			Others (Ref. Statement 7)	31.93	15.94
<b>Public Debt receipts</b> (Ref. Statement 3, 6 & 17)	<b>35,915.07</b>	<b>29,145.03</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>6,880.47</b>	<b>7,109.83</b>
Internal Debt <sup>5</sup> (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	29,412.30	27,865.80	Internal Debt <sup>5</sup> (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	5,936.89	6,143.39
Loans from Government of India (Ref. Statement 3,6 & 17)	6,502.77	1,279.23	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	943.58	966.44
<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>
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>1,64,903.84</b>	<b>1,53,407.96</b>	<b>Total Expenditure Consolidated Fund<sup>6</sup></b> (Ref. Statement 4)	<b>1,65,696.49</b>	<b>1,46,096.69</b>
<b>Deficit in Consolidated Fund</b>	<b>792.65</b>	<b>0.00</b>	<b>Surplus in Consolidated Fund</b>	<b>0.00</b>	<b>7,311.27</b>

<sup>4</sup> Includes ₹42.49 crore and ₹39.54 crore as salary expenditure under capital outlay on Economic Services under the Major Heads 4515, 4700 & 4711 and 4515 for the year 2019-20 and 2020-21 respectively.

<sup>5</sup> National Small Saving Fund (NSSF) transactions in respect of repayments of ₹ 1,888.35 crore for the year 2019-20 and repayment of ₹1,888.35 crore for the year 2020-21 are also included.

<sup>6</sup> Excludes expenditure of ₹4,548.13 crore kept under Suspense Account as disclosed in Para 2 (xxii) of NTA.

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

( ₹ in crore )

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Part - II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>
<b>Part - III Public Account<sup>7</sup></b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	<b>2,384.46</b>	<b>2,038.31</b>	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	<b>2,218.17</b>	<b>1,847.91</b>
<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>2,441.39</b>	<b>2,609.44</b>	<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>2,089.59</b>	<b>2,086.50</b>
<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>67,691.39</b>	<b>60,400.34</b>	<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>63,430.42</b>	<b>58,688.35</b>
<b>Advances</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>	<b>Advances</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>
<b>Suspense and Miscellaneous<sup>9</sup></b> <i>(Ref. Statement 21)</i>	<b>4,74,079.97</b>	<b>6,36,269.92</b>	<b>Suspense and Miscellaneous<sup>8</sup></b> <i>(Ref. Statement 21)</i>	<b>4,79,151.10</b>	<b>6,44,779.07</b>
<b>Remittances</b> <i>(Ref. Statement 21)</i>	<b>5.49</b>	<b>3.37</b>	<b>Remittances</b> <i>(Ref. Statement 21)</i>	<b>(-)792.95</b>	<b>799.87</b>
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>5,46,602.70</b>	<b>7,01,321.38</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>5,46,096.33</b>	<b>7,08,201.70</b>
<b>Deficit in Public Account</b>	<b>0.00</b>	<b>6,880.32</b>	<b>Surplus in Public Account</b>	<b>506.37</b>	<b>0.00</b>
<b>Opening Cash Balance</b>	<b>588.07</b>	<b>157.12</b>	<b>Closing Cash Balance</b>	<b>301.79</b>	<b>588.07</b>
<b>Increase in cash balance</b>	<b>0.00</b>	<b>430.95</b>	<b>Decrease in cash balance</b>	<b>286.28</b>	<b>0.00</b>

<sup>7</sup> For details please refer to Statement 21 in Volume II.

<sup>8</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21 of Volume II.



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

( ₹ in crore )

	Closing Balance on 31 March 2021	Opening Balance on 1 April 2020
<b>(a) General Cash Balance</b>		
(1) Deposits with Reserve Bank	301.79	588.07
(2) Investments held in Cash Balance Investments Account	17,826.65	17,588.74
<b>Total - (a)</b>	<b>18,128.44</b>	<b>18,176.81</b>
<b>(b) Other Cash Balances and Investments</b>		
(1) Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	234.65	234.65
(2) Permanent advances for contingent expenditure with Departmental Officers	761.43	760.97
(3) Investments of Earmarked Funds	5,740.12	5,740.22
<b>Total - (b)</b>	<b>6,736.20</b>	<b>6,735.84</b>
<b>Total - (a) and (b)</b>	<b>24,864.64</b>	<b>24,912.65</b>

**Explanatory Notes**

**1. Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with 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 2020-21 advised to the RBI till 11 April 2021.

There was a difference of ₹311.16 crore (Debit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹301.79 crore (Debit)} and that intimated by the Reserve Bank of India {₹9.37 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 Ordinary and Special 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 ₹425.00 crore with effect from 1 April 2006. 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 2020-21.

**4.** The investment of ₹17,826.65 crore out of Cash Balance is in the securities of the Government of India (₹17,822.00 crore) and securities of other State Government (₹4.65 crore) as on 31 March 2021. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹174.57 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	
		2020-21	2019-20
	<b>I -Tax and Non-Tax Revenue</b>		
<b>A.</b>	<b>Tax Revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>	<b>30,341.67</b>	<b>30,157.98</b>
	Taxes on Sales, Trade etc.	6,031.43	6,121.43
	State Goods and Services Tax (SGST)	16,050.23	15,800.53
	Stamps and Registration Fees	4,206.32	4,660.98
	Taxes on Goods and Passengers	5.68	22.86
	Taxes on Vehicles	2,267.75	2,712.75
	Land Revenue	302.37	275.28
	Other Taxes on Income and Expenditure	125.81	114.42
	State Excise	(-)4.42	(-)4.14
	Others	1,356.50	453.87
<b>A.2</b>	<b>Share of net proceeds of Taxes</b>	<b>59,861.41</b>	<b>63,406.33</b>
	Corporation Tax	18,062.14	21,618.94
	Taxes on Income other than Corporation Tax	18,517.49	16,939.90
	Service Tax	258.09	0.00
	Union Excise Duties	2,012.03	2,794.34
	Integrated Goods and Services Tax (IGST)	0.00	0.00
	Customs	3,179.93	4,019.07
	Central Goods and Services Tax (CGST)	17,788.67	17,992.97
	Taxes on Wealth	0.00	0.95
	Other Taxes on Income and Expenditure	0.00	0.00
	Other Taxes and Duties on Commodities and Services	43.06	40.16
	<b>Total - A</b>	<b>90,203.08</b>	<b>93,564.31</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest Receipts	3,241.97	1,416.48
	Non - ferrous Mining and Metallurgical Industries	1,708.93	1,572.07
	Contributions and Recoveries towards Pension and Other Retirement Benefits	2.24	1.64
	Public Service Commission	87.92	70.08
	Police	122.87	96.31
	Roads and Bridges	90.61	82.53
	Medical and Public Health	41.80	47.54
	Other Rural Development Programmes	48.16	24.96
	Forestry and Wild Life	15.53	20.33
	Other Administrative Services	26.53	137.39
	Major Irrigation	24.07	12.64
	Education, Sports, Art and Culture	11.50	17.13
	Other General Economic Services	26.36	25.36
	Medium Irrigation	16.06	11.68
	Labour Employment and Skill Development	11.36	11.28
	Water Supply and Sanitation	9.59	37.38
	Jails	30.58	24.06
	Fisheries	16.86	14.28
	Crop Husbandry	8.47	13.12
	Public Works	4.79	8.60

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

*( ₹ in crore)*

Description		Actuals		
		2020-21	2019-20	
<b>B.</b>	Co-operation	6.17	2.36	
	Urban Development	0.15	4.80	
	Housing	4.29	4.05	
	Minor Irrigation	3.43	17.69	
	Civil Aviation	3.15	1.95	
	Miscellaneous General Services	33.57	3.67	
	Tourism	0.00	2.35	
	Dividends and Profits	603.01	1.62	
	Animal Husbandry	0.67	0.70	
	Information and Publicity	0.14	0.24	
	Land Reforms	0.14	0.13	
	Social Security and Welfare	0.07	0.17	
	Road Transport	0.11	0.20	
	Stationery and Printing	0.05	0.04	
	Industries	0.11	14.64	
	Village and Small Industries	0.10	0.08	
	Civil Supplies	0.01	0.02	
	Other Social Services	0.00	0.00	
	Other Agricultural Programmes	0.00	0.00	
	Dairy Development	0.00	0.02	
Inland water Transport	0.01	0.01		
<b>Total - B</b>		<b>6,201.38</b>	<b>3,699.60</b>	
<b>II - GRANTS FROM GOVERNMENT OF INDIA</b>				
<b>C.</b>	<b>Grants</b>			
	Grants-in-aid from Central Government			
	<b>Non-Plan Grants</b>	Other Grants	0.00	0.00
	<b>Grants for State/Union Territory Plan Schemes</b>	Other Grants	(-)33.57	(-)40.27
	<b>Grants for Centrally Sponsored Plan Schemes</b>		0.00	0.00
	<b>Grants for Centrally Sponsored Schemes</b>		16,609.56	15,302.04
	<b>Finance Commission Grants</b>	Grants towards contribution to State Disaster Response Fund	1,416.00	1,031.12
		Other Grants	7,434.00	6,312.49
	<b>Other Transfers/ Grants to States/Union Territories with Legislature</b>	Grants under the proviso to Article 275 (1) of the Constitution	0.00	37.47
		Grants towards contribution on National Disaster Response Fund	1,255.27	553.17
		Compensation for loss of revenue arising out of implementation of GST	4,359.28	3,524.79
		Grants from Central Road Fund	425.93	223.16
		Other Grants	297.41	24.65
	<b>Total - C</b>		<b>31,763.88</b>	<b>26,968.62</b>
	<b>Total - Revenue Receipts (A+B+C)</b>		<b>1,28,168.34</b>	<b>1,24,232.53</b>

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

*( ₹ in crore)*

Description	Actuals		
	2020-21	2019-20	
<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>29,412.30</b>	<b>27,865.79</b>
	Market Loans	27,285.00	25,572.54
	WMA <sup>1</sup> from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	2,127.30	2,293.25
	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>6,502.77</b>	<b>1,279.23</b>
	Non-Plan Loans	0.00	0.00
	Loans for State Plan Schemes	0.00	0.00
	Loans for Centrally Sponsored Schemes	0.33	0.81
	Other Loans for States/Union Territory with Legislature Schemes	6,502.44	1,278.42
<b>Total - E</b>		<b>35,915.07</b>	<b>29,145.02</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b>	<b>820.43</b>	<b>30.40</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>1,64,903.84</b>	<b>1,53,407.95</b>

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

<sup>2</sup> Details are in Statement 7 in Volume I and 18 in Volume II.

<sup>3</sup> Details are in Statement 7 in Volume I and 14 and 17 in Volume II.

**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	187.24	0.00	0.00	187.24
President, Vice President/Governor/Administrator of Union Territories	0.21	0.00	0.00	0.21
Council of Ministers	24.77	0.00	0.00	24.77
Administration of Justice	1,020.14	0.00	0.00	1,020.14
Elections	1,134.86	0.00	0.00	1,134.86
<b>A.2 Fiscal Services</b>				
Land Revenue	636.45	0.00	0.00	636.45
Stamps and Registration	67.60	0.00	0.00	67.60
State Excise	110.96	0.00	0.00	110.96
Taxes on Sales, Trade etc.	(-0.02) <sup>1</sup>	0.00	0.00	(-0.02)
Taxes on Vehicles	81.17	0.00	0.00	81.17
Collection Charges under State Goods and Services Tax	131.05	0.00	0.00	131.05
Other Taxes and Duties on Commodities and Services	1.32	0.00	0.00	1.32
Other Fiscal Services	2.74	10.85	0.00	13.59
Appropriation for reduction or avoidance of Debt	0.05	0.00	0.00	0.05
Interest Payments	12,484.03	0.00	0.00	12,484.03
<b>A.3 Administrative Services</b>				
Public Service Commission	79.41	0.00	0.00	79.41
Secretariat-General Services	309.51	0.00	0.00	309.51
District Administration	497.11	0.00	0.00	497.11
Treasury and Accounts Administration	86.42	0.00	0.00	86.42
Police	7,744.26	143.34	0.00	7,887.60
Jails	445.34	0.00	0.00	445.34
Stationery and Printing	11.10	0.00	0.00	11.10
Public Works	388.76	576.96	0.00	965.72
Other Administrative Services	1,231.24	655.35	0.00	1,886.59
<b>A.4 Pension and Misc. General Services</b>				
Pensions and Other Retirement Benefits	19,635.15	0.00	0.00	19,635.15
Miscellaneous General Service	(-71.74) <sup>1</sup>	0.00	0.00	(-71.74)
<b>Total - General Services</b>	<b>46,239.13</b>	<b>1,386.50</b>	<b>0.00</b>	<b>47,625.63</b>
<b>B Social Services</b>				
<b>B.1 Education, Sports, Art and Culture</b>				
General Education <sup>#</sup>	26,318.25	736.36	596.49	27,651.10
Technical Education	218.96	0.00	0.00	218.96
Sports and Youth Services	41.36	0.00	0.00	41.36
Art and Culture	31.96	0.00	0.00	31.96
<b>B.2 Health and Family Welfare</b>				
Medical and Public Health	7,599.63	647.99	0.00	8,247.62
Family Welfare	904.72	0.00	0.00	904.72

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

<sup>#</sup> 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	1,741.10	4,645.73	0.00	6,386.83
Housing	4,719.81	221.07	0.00	4,940.88
Urban Development	5,001.32	0.00	0.00	5,001.32
<b>B.4 Information and Broadcasting</b>				
Information and Publicity	181.62	0.00	0.00	181.62
<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	830.08	31.44	0.00	861.52
<b>B.6 Labour and Labour Welfare</b>				
Labour Employment and Skill Development	420.79	0.00	0.00	420.79
<b>B.7 Social Welfare and Nutrition</b>				
Social Security and Welfare	7,080.50	29.50	0.00	7,110.00
Nutrition	1,998.89	0.00	0.00	1,998.89
Relief on account of Natural Calamities	6,635.65	0.00	0.00	6,635.65
<b>B.8 Others</b>				
Other Social Services	13.71	19.43	0.00	33.14
Secretariat- Social Services	69.25	0.00	0.00	69.25
<b>Total - Social Services</b>	<b>63,807.60</b>	<b>6,331.52</b>	<b>596.49</b>	<b>70,735.61</b>
<b>C Economic Services</b>				
<b>C.1 Agriculture and Allied Activities</b>				
Crop Husbandry	1,318.43	1.41	0.00	1,319.84
Soil and Water Conservation	75.04	0.00	0.00	75.04
Animal Husbandry	321.79	1.82	0.00	323.61
Dairy Development	100.76	0.00	0.00	100.76
Fisheries	50.54	0.00	0.00	50.54
Forestry and Wild Life	600.70	53.23	0.00	653.93
Food Storage and Warehousing	(-)0.31 <sup>1</sup>	7.13	0.00	6.82
Agricultural Research and Education	373.76	0.00	0.00	373.76
Co-operation	437.63	28.70	147.15	613.48
Other Agricultural Programmes	3.87	0.00	0.00	3.87
<b>C.2 Rural Development</b>				
Special Programmes for Rural Development	1,042.49	0.00	0.00	1,042.49
Rural Employment	2,028.05	0.00	0.00	2,028.05
Land Reforms	3.82	0.00	0.00	3.82
Other Rural Development Programmes	9,013.74	3,558.45	0.00	12,572.19
<b>C.3 Irrigation and Flood Control</b>				
Major Irrigation	486.37	1,218.84	0.00	1,705.21
Minor Irrigation	841.16	257.19	0.00	1,098.35
Command Area Development	25.32	0.00	0.00	25.32
Flood Control and Drainage	278.04	736.96	0.00	1,015.00

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

**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	7,517.58	1,125.96	243.00	8,886.54
New and Renewable Energy	(-)18.99 <sup>1</sup>	0.00	0.00	(-)18.99
<b>C.5 Industry and Minerals</b>				
Village and Small Industries	158.62	0.00	95.40	254.02
Industries	226.49	0.00	0.00	226.49
Non- ferrous Mining and Metallurgical Industries	33.45	0.00	0.00	33.45
Loans for Telecommunication and Electronic Industries	0.00	115.50	0.00	115.50
<b>C.6 Transport</b>				
Civil Aviation	3.23	0.00	0.00	3.23
Roads and Bridges	3,371.89	3,203.58	0.00	6,575.47
Road Transport	147.26	0.88	0.00	148.14
Other Transport Services	0.23	50.00	0.00	50.23
Ecology and Environment	10.00	0.00	0.00	10.00
<b>C.7 General Economic Services</b>				
Secretariat- Economic Services	126.52	0.00	0.00	126.52
Tourism	15.18	56.82	0.00	72.00
Census Surveys and Statistics	66.81	0.00	0.00	66.81
Civil Supplies	720.46	0.00	0.00	720.46
Investments in General Financial and Trading Institutions	0.00	20.64	0.00	20.64
Other General Economic Services	64.83	53.47	0.00	118.30
<b>Total - Economic Services</b>	<b>29,444.76</b>	<b>10,490.58</b>	<b>485.55</b>	<b>40,420.89</b>
<b>D Grants-in-aid and Contributions</b>				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1.96	0.00	0.00	1.96
<b>E Public Debt</b>				
Internal Debt of the State Government	0.00	5,936.89	0.00	5,936.89
Loans and Advances from the Central Government	0.00	943.58	0.00	943.58
<b>F Loans and Advances</b>				
Loans to Government Servants etc.	0.00	0.00	31.93	31.93
<b>Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances</b>	<b>1.96</b>	<b>6,880.47</b>	<b>31.93</b>	<b>6,914.36</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</b>	<b>1,39,493.45</b>	<b>25,089.07</b>	<b>1,113.97</b>	<b>1,65,696.49</b>

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

**STATEMENT 4: STATEMENT OF****B. EXPENDITURE BY NATURE**

Sl.No.	Object of Expenditure	2020-21		
		Revenue	Capital	Total
1	Grants-in-aid	54,928.98	0.00	54,928.98
2	Construction (Major Works)	0.00	17,390.11	17,390.11
3	Salary	21,802.11	39.54 <sup>\$</sup>	21,841.65
4	Pension	19,671.64	0.00	19,671.64
5	Interest	12,484.04	0.00	12,484.04
6	Investments	0.00	1,219.73	1,219.73
7	Subsidies	8,164.63	2.79	8,167.42
8	Repayment of Debt	0.00	6,880.47	6,880.47
9	Minor Works	3,340.03	61.99	3,402.02
10	Stipends	941.50	0.00	941.50
11	Material and Supply	3,510.78	0.01	3,510.79
12	Commercial and Special Services	3,443.02	6.70 <sup>\$</sup>	3,449.72
13	Office Expenses	2,882.17	2.81 <sup>\$</sup>	2,884.98
14	Machinery and Tools	344.28	277.42	621.70
15	Wages	1,147.06	0.00	1,147.06
16	Loans and Advances	0.00	1,113.97	1,113.97
17	Travelling Expenses	391.80	0.13 <sup>\$</sup>	391.93
18	Publication and Publicity	222.04	0.00	222.04
19	Other Administrative Expenses	86.95	0.00	86.95
20	Dress and Uniform	151.75	0.00	151.75
21	Rent, Rates and Taxes	92.11	0.17 <sup>\$</sup>	92.28
22	Motor Vehicle	55.13	0.00	55.13
23	Medical Reimbursement	26.38	0.14 <sup>\$</sup>	26.52
24	Arms and Ammunition	28.23	0.00	28.23
25	Awards	4.49	0.00	4.49
26	Compensation and assignment to Local Bodies and PRIs	1.96	0.00	1.96
27	Expenditure on Secret Services	14.75	0.00	14.75
28	Petroleum, Oil and Lubricant (P.O.L.)	0.06	0.00	0.06
29	Others	7,832.31	(-)646.44 <sup>#</sup>	7,185.87
30	Deduct - Recoveries of Overpayments	(-)2,074.75	(-)146.50	(-)2,221.25
<b>Total</b>		<b>1,39,493.45</b>	<b>26,203.04</b>	<b>1,65,696.49</b>

<sup>\$</sup> Expenditure has been made against workcharged establishment.

<sup>#</sup> includes adjustment of ₹649.09 crore under CRF.



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

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
46,581.54	0.00	46,581.54	51,764.28	0.00	51,764.28
2.18	10,750.71	10,752.89	3.48	19,266.24	19,269.72
20,375.92	42.49 <sup>s</sup>	20,418.41	19,922.57	45.82 <sup>s</sup>	19,968.39
17,120.15	0.00	17,120.15	16,038.06	0.00	16,038.06
10,991.46	0.00	10,991.46	10,071.23	0.00	10,071.23
0.00	3,340.30	3,340.30	0.00	5,289.71	5,289.71
7,121.27	0.00	7,121.27	8,323.97	0.00	8,323.97
0.00	7,109.83	7,109.83	0.00	7,229.82	7,229.82
2,862.55	152.41	3,014.96	2,540.05	150.56	2,690.61
3,113.35	0.00	3,113.35	2,433.03	0.00	2,433.03
2,275.34	2.05	2,277.39	2,172.01	2.06	2,174.07
3,056.38	4.58 <sup>s</sup>	3,060.96	2,580.07	8.65 <sup>s</sup>	2,588.72
151.14	2.58 <sup>s</sup>	153.72	1,529.13	3.61 <sup>s</sup>	1,532.74
201.99	365.40	567.39	183.91	230.21	414.12
1,279.52	0.00	1,279.52	923.72	0.00	923.72
0.00	666.30	666.30	0.00	1,470.56	1,470.56
255.76	0.10 <sup>s</sup>	255.86	198.80	0.22 <sup>s</sup>	199.02
277.95	0.00	277.95	220.49	0.00	220.49
153.16	0.32 <sup>s</sup>	153.48	151.86	0.00	151.86
126.58	0.06 <sup>s</sup>	126.64	177.02	0.08 <sup>s</sup>	177.10
68.41	0.26 <sup>s</sup>	68.67	80.57	0.06 <sup>s</sup>	80.63
10.41	0.00	10.41	86.90	0.00	86.90
28.27	0.06 <sup>s</sup>	28.33	24.17	0.02 <sup>s</sup>	24.19
45.52	0.00	45.52	43.29	0.00	43.29
5.14	0.00	5.14	6.41	0.00	6.41
1.59	0.00	1.59	3.91	0.00	3.91
4.79	0.00	4.79	4.00	0.00	4.00
0.39	0.00	0.39	0.59	0.00	0.59
10,990.91	102.79	11,093.70	6,949.61	186.92	7,136.53
(-)1,085.01	(-)2,460.21	(-)3,545.22	(-)1,536.32	(-)4,125.91	(-)5,662.23
<b>1,26,016.66</b>	<b>20,080.03</b>	<b>1,46,096.69</b>	<b>1,24,896.81</b>	<b>29,758.63</b>	<b>1,54,655.44</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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	5.63	289.42	10.85	300.27	92.72
4055	Capital Outlay on Police	419.36	3,446.15	143.34	3,589.49	(-)65.82
4058	Capital Outlay on Stationery and Printing	0.00	2.96	0.00	2.96	0
4059	Capital Outlay on Public Works	1,029.04	8,961.39	576.96	9,538.35	(-)43.93
4070	Capital Outlay on Other Administrative Services	934.23	7,555.15	655.35	8,210.50	(-)29.85
<b>Total : A. Capital Account of General Services</b>		<b>2,388.26</b>	<b>20,255.07</b>	<b>1,386.50</b>	<b>21,641.57</b>	<b>(-)41.95</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	197.68	7,003.34	736.36	7,739.70	272.50
<b>Total - (a)</b>		<b>197.68</b>	<b>7,003.34</b>	<b>736.36</b>	<b>7,739.70</b>	<b>272.50</b>
<i>(b) Capital Account of Health and Family Welfare</i>						
4210	Capital Outlay on Medical & Public Health	862.34	7,300.72	647.99	7,948.71	(-)24.86
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
<b>Total - (b)</b>		<b>862.34</b>	<b>7,336.20</b>	<b>647.99</b>	<b>7,984.19</b>	<b>(-)24.86</b>
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	1,453.84	11,978.24	4,645.73	16,623.97	219.55
4216	Capital Outlay on Housing	174.91	1005.85	221.07	1,226.92	26.39
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
<b>Total - (c)</b>		<b>1,628.75</b>	<b>13,134.36</b>	<b>4,866.80</b>	<b>18,001.16</b>	<b>198.81</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>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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	25.70	529.61	31.44	561.05	22.33
<b>Total - (e)</b>		<b>25.70</b>	<b>529.61</b>	<b>31.44</b>	<b>561.05</b>	<b>22.33</b>
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	34.14	958.08	29.50	987.58	(-)13.59
<b>Total - (g)</b>		<b>34.14</b>	<b>958.08</b>	<b>29.50</b>	<b>987.58</b>	<b>(-)13.59</b>
<b>(h) Capital Account of Other Social Services</b>						
4250	Capital Outlay on Other Social Services	53.90	1,050.14	19.43	1,069.57	(-)63.95
<b>Total - (h)</b>		<b>53.90</b>	<b>1,050.14</b>	<b>19.43</b>	<b>1,069.57</b>	<b>(-)63.95</b>
<b>Total : B. Capital Account of Social Services</b>		<b>2,802.51</b>	<b>30,020.53</b>	<b>6,331.52</b>	<b>36,352.05</b>	<b>125.92</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	2.20	321.05	1.41	322.46	(-)35.91
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	9.06	1.82	10.88	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	59.56	222.55	53.23	275.78	(-)10.63
4408	Capital Outlay on Food Storage and Warehousing	1.77	1,108.44	7.13	1,115.57	302.82
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	6.87	706.88	28.70	735.58	317.76
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
<b>Total - (a)</b>		<b>70.40</b>	<b>2,425.39</b>	<b>92.29</b>	<b>2,517.68</b>	<b>31.09</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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	1,590.73	43,838.41	3,558.45	47,396.86	123.70
<b>Total - (b)</b>		<b>1,590.73</b>	<b>43,838.41</b>	<b>3,558.45</b>	<b>47,396.86</b>	<b>123.70</b>
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	379.92	9,414.62	1218.84	10,633.46	220.81
4701	Capital Outlay on Medium Irrigation	(-)11.54	7,327.91	0.00	7,327.91	(-)100.00
4702	Capital Outlay on Minor Irrigation	225.28	2,511.10	257.19	2,768.29	14.16
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	(-)39.10	11,188.47	736.96	11,925.43	(-)1984.81
<b>Total - (d)</b>		<b>554.56</b>	<b>30,442.68</b>	<b>2,212.99</b>	<b>32,655.67</b>	<b>299.05</b>
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	3,067.32	33,100.10	1,125.96	34,226.06	(-)63.29
4810	Capital Outlay on New and Renewable Energy	0.00	1.50	0.00	1.50	0
<b>Total - (e)</b>		<b>3,067.32</b>	<b>33,101.60</b>	<b>1,125.96</b>	<b>34,227.56</b>	<b>(-)63.29</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	0.00	177.32	0.00	177.32	0
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	137.32	534.76	115.50	650.26	(-)15.89
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	0.00	1,743.35	0.00	1,743.35	0
<b>Total - (f)</b>		<b>137.32</b>	<b>2,565.49</b>	<b>115.50</b>	<b>2,680.99</b>	<b>(-)15.89</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(g) Capital Account of Transport</b>						
5053	Capital Outlay on Civil Aviation	152.44	550.84	0.00	550.84	0
5054	Capital Outlay on Roads and Bridges	1,202.05	52,581.69	3,203.58	55,785.27	166.51
5055	Capital Outlay on Road Transport	(-0.93)	121.88	0.88	122.76	(-)194.62
5075	Other Transport Services	160.00	164.87	50.00	214.87	(-)68.75
<b>Total - (g)</b>		<b>1,513.56</b>	<b>53,419.28</b>	<b>3,254.46</b>	<b>56,673.74</b>	<b>115.02</b>
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	63.85	651.16	56.82	707.98	(-)11.01
5465	Capital Outlay on Investments in General Financial and Trading Institutions	111.15	585.99	20.64	606.63	(-)81.43
5475	Capital Outlay on Other General Economic Services	4.24	173.72	53.47	227.19	1161.08
<b>Total - (j)</b>		<b>179.24</b>	<b>1,410.87</b>	<b>130.93</b>	<b>1,541.80</b>	<b>(-)26.95</b>
<b>Total : C. Capital Account of Economic Services</b>		<b>7,113.13</b>	<b>1,67,203.72</b>	<b>10,490.58</b>	<b>1,77,694.30</b>	<b>47.48</b>
<b>Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>		<b>12,303.90</b>	<b>2,17,479.32 *</b>	<b>18,208.60</b>	<b>2,35,687.92 *</b>	<b>47.99</b>

\*Includes Capital Expenditure of Composite Bihar upto 14 November 2000 (₹ 11,935.23 crore) which has not been allocated between the successor States of Bihar and Jharkhand (March 2021).

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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 ₹2,35,687.92 crore upto the end of 2020-21 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 2021).
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. While the formation of Bihar Food and Civil Supplies Corporation Limited with effect from 2 April 1973, the grain supply scheme was transferred to the Corporation. The value of the assets and liabilities transferred remains to be finalised.
6. Investment of Government - During 2020-21, the Government invested ₹1,203.22 crore. The investment was ₹1,146.60 crore in Government Companies including Statutory Corporations, ₹48.49 crore in Joint Stock Companies & Partnerships and ₹8.13 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2018-19, 2019-20 and 2020-21 was ₹28,327.00 crore, ₹31,667.39 crore and ₹32,870.61 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 2021).

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

Financial Year	Dividend/Interest Received ( ₹ in crore )
2018-2019	13.66
2019-2020	1.62
2020-2021	603.01

**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 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	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>1,36,082.09</b>	<b>29,412.30</b>	<b>5,936.89</b>	<b>1,59,557.50</b>	<b>23,475.41</b>	<b>17.25</b>	<b>70.23</b>	
Market Loans	107,372.74	27,285.00	2,600.09	1,32,057.65	24,684.91	22.99	58.13	
WMA <sup>2</sup> from the RBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Bonds	2,350.70	0.00	0.00	2,350.70	0.00	0.00	1.03	
Loans from Financial Institution	8,608.90	2,127.30	1,448.45	9,287.75	678.85	7.89	4.09	
Special Securities issued to National Small Savings Fund	17,742.30	0.00	1,888.35	15,853.95	(-)1,888.35	(-)10.64	6.98	
Other Loans	7.45	0.00	0.00	7.45	0.00	0.00	0.00	
<b>6004 Loans and Advances from the Central Government</b>	<b>12,098.16</b>	<b>6,502.77</b>	<b>943.58</b>	<b>17,657.35</b>	<b>5,559.19</b>	<b>45.95</b>	<b>7.77</b>	
Non-Plan Loans	0.58	0.00	0.00	0.58	0.00	0.00	0.00	
Loans for State Plan Scheme	191.29	0.00	0.00	191.29	0.00	0.00	0.08	
Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00	0.00	
Loans for Centrally Sponsored Plan Scheme	0.53	0.00	0.00	0.53	0.00	0.00	0.00	
WMA	42.96	0.00	0.00	42.96	0.00	0.00	0.02	
Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00	0.00	
Loans for Centrally Sponsored Scheme	45.51	0.33	5.21	40.63	(-)4.88	(-)10.72	0.02	
Other Loans for States/Union Territory with Legislature Schemes	11,812.37	6,502.44	938.37	17,376.44	5564.07	47.10	7.65	
<b>Total : A. Public Debt</b>	<b>1,48,180.25</b>	<b>35,915.07</b>	<b>6,880.47</b>	<b>1,77,214.85</b>	<b>29,034.60</b>	<b>19.59</b>	<b>78.00</b>	
<b>B. Other Liabilities</b>								
<b>Public Account</b>								
Small savings, Provident Funds etc.	9,279.09	2,384.46	2,218.17	9,445.38	166.29	1.79	4.16	
Reserve funds bearing interest	522.95	2,441.29	2,063.17	901.07	378.12	72.31	0.40	
Reserve funds not bearing interest	26.32	0.10	26.42	0.00	(-)26.32	(-)100.00	0.00	
Deposits bearing interest	349.33	1,901.77	1,976.81	274.29	(-)75.04	(-)21.48	0.12	
Deposits not bearing interest	35,023.91	65,789.62	61,453.61	39,359.92	4,336.01	12.38	17.32	
<b>Total : B. Other Liabilities</b>	<b>45,201.60</b>	<b>72,517.24</b>	<b>67,738.18</b>	<b>49,980.66</b>	<b>4,779.06</b>	<b>10.57</b>	<b>22.00</b>	
<b>Total : Public Debt and Other Liabilities</b>	<b>1,93,381.85</b>	<b>1,08,432.31</b>	<b>74,618.65</b>	<b>2,27,195.51</b>	<b>33,813.66</b>	<b>17.49</b>	<b>100.00</b>	

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

<sup>2</sup> WMA: Ways and Means Advances.

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 ₹5,740.12 crore has been provided by the State Government upto the year 2020-21.
2. **Loans from Small Saving Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' 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 2020-21, only Repayment of ₹1,888.35 crore was made during the year. The balance outstanding at the end of the year was ₹15,853.95 crore which was 8.95 *per cent* of the total Public Debt of the State Government as on 31 March 2021.
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. **Service of debt**  
**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 2019-20 and 2020-21 are as shown below:-

	2020-21	2019-20	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.	1,86,660.23	1,57,459.34	29,200.89
(b) Other obligations	40,535.28	35,922.51	4,612.77
<b>Total (i)</b>	<b>2,27,195.51</b>	<b>1,93,381.85</b>	<b>33,813.66</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	12,481.45	10,988.09	1,493.36
(b) On other obligations	2.58	3.33	(-)0.75
<b>Total (ii)</b>	<b>12,484.03</b>	<b>10,991.42</b>	<b>1,492.61</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	3.90	122.84	(-)118.94
(b) Interest realised on investment of cash balances	174.57	938.84	(-)764.27
(c) Interest received from deposit funds	2,600.00	0.00	2,600.00
<b>Total (iii)</b>	<b>2,778.47</b>	<b>1,061.68</b>	<b>1,716.79</b>
<b>(iv) Net interest charged</b>	<b>9,705.56</b>	<b>9,929.74</b>	<b>(-)224.18</b>
<b>(v) Percentage of gross interest {(item (ii)} to total revenue receipts</b>	9.74	8.85	0.89
<b>(vi) Percentage of net interest {item (iv)} to total revenue receipts</b>	7.57	7.99	(-)0.42

There was in addition certain other receipts and adjustments totalling ₹463.50 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹9,243.41 crore which worked out to 7.22 *per cent* of the revenue.

The Government also received ₹603.01 crore during the year as dividend on investments in various Undertakings.

5. **Appropriation for reduction or avoidance of Debt:** State Government vide resolution No.845 Dated 16/12/2020 has decided to hold contribution to Sinking Fund for 2020-21 and 2021-22 due to Covid-19 pandemic.



**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 2020	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2021 (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	6,380.16	839.49	0.00	0.00	7,219.65	839.49	5,118.51
Co-operative Societies/ Co-operative Corporations/ Banks	1,293.88	147.15	802.00	0.00	639.03	(-)654.85	801.88
Panchayati Raj Institutions	57.63	0.00	0.00	0.00	57.63	0.00	30.00
Statutory Corporations	12,495.96	95.40	0.00	0.00	12,591.36	95.40	4,677.63
Government Servant	87.65	31.93	18.43	0.00	101.15	13.50	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Others	615.00	0.00	0.00	0.00	615.00	0.00	817.04
<b>Total</b>	<b>21,450.23</b>	<b>1,113.97</b>	<b>820.43</b>	<b>0.00</b>	<b>21,743.77</b>	<b>293.54</b>	<b>11,514.86</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"					

**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 2020	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2021	Net increase (+)/ decrease(-) during the year	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	1,575.84	596.49	0.00	0.00	2,172.33	596.49	99.80
Economic Services	19,785.89	485.55	802.00	0.00	19,469.44	(-)316.45	11,415.06
Government Servant	87.65	31.93	18.43	0.00	101.15	13.50	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
<b>Total</b>	<b>21,450.23</b>	<b>1,113.97</b>	<b>820.43</b>	<b>0.00</b>	<b>21,743.77</b>	<b>293.54</b>	<b>11,514.86</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 2021 *			Earliest period to which arrears relate *	Total loans outstanding against the entity on 31 March 2021
	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	4,549.20	5,118.51	9,667.71	2001-02	6,380.16
Co-operative Societies / Co-operative Corporations / Banks	60.47	801.88	862.35	2001-02	1,293.88
Panchayati Raj Institutions	17.47	30.00	47.47	2001-02	57.63
Statutory Corporations	3,677.16	4,677.63	8,354.79	2001-02	12,495.96
Others	233.62	817.04	1,050.66	2001-02	615.00
<b>Total</b>	<b>8,562.21</b>	<b>11,514.86</b>	<b>20,077.07</b>		<b>21,356.95</b>

\*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 2019-20 and 2020-21

*( ₹ in crore )*

Sl. No.	Name of the concern	2020-21			2019-20		
		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	110.63	0.00
2	Rural Banks	1	30.19	0.00	1	30.19	0.00
3	Government Companies	46	31,809.38	564.50	46	30,657.78	1.05
4	Other Joint Stock Companies and Partnerships	12	305.17	0.00	12	256.68	0.00
5	Co-operative Institutions and Local Bodies	17	620.24	38.51	17	612.11	0.57
<b>Total</b>		<b>79</b>	<b>32,870.61</b>	<b>603.01</b>	<b>79</b>	<b>31,667.39</b>	<b>1.62</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 2021 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 2020-21		Additions during the year 2020-21	Deletions (other than invoked) during the year 2020-21	Invoked during the year 2020-21		Outstanding at the end of the year 2020-21		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 (*)	14,690.02	141.39	3,717.26	37.36	9,111.12	2,554.71	*	*	10,273.68	161.36	*	*	*
2	Co-operative (*)	4,218.40	*	477.38	12.58	1,600.00	216.37	*	*	1,861.01	21.86	*	*	*
3	Irrigation (*)	4.93	*	*	*	*	*	*	*	*	*	*	*	*
4	Urban Development and Housing	4.00	*	17.21	3.51	*	17.21	*	*	*	0.57	*	*	*
5	State Financial Corporation	*	*	127.47	29.97	*	127.47	*	*	*	*	*	*	*
6	Other Infrastructure (*)	*	*	16.06	6.56	*	16.06	*	*	*	*	*	*	*
7	Any other (*)	6,055.00	*	1,024.22	14.97	2,921.73	0.56	*	*	3,945.39	143.84	4.25	4.25	*
<b>Total</b>		<b>24,972.35</b>	<b>141.39</b>	<b>5,379.60</b>	<b>104.95</b>	<b>13,632.85</b>	<b>2,932.38</b>	<b>0.00</b>	<b>0.00</b>	<b>16,080.08</b>	<b>327.63</b>	<b>4.25</b>	<b>4.25</b>	<b>*</b>

Note: Guarantee Redemption Fund has not been created by the State Government so far.

\* 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 (2)			Total Funds released as Grants-in-aid
			2020-21			2020-21			2019-20
	(1)		(2)			(3)			(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total		
1.	<b>Panchayati Raj Institutions</b>		<b>3,518.12</b>	<b>9,381.26</b>	<b>12,899.38</b>	<b>686.90</b>	<b>9,022.02</b>	<b>9,708.92</b>	<b>9,971.64</b>
	(i)	Zila Parishads	4.11	1,756.01	1,760.12	0.00	917.49	917.49	1,429.21
	(ii)	Panchayat Samities	196.22	2,905.65	3,101.87	0.00	1,298.13	1,298.13	411.76
	(iii)	Gram Panchayats	3,317.79	4,719.60	8,037.39	686.90	6,806.40	7,493.30	8,130.67
2.	<b>Urban Local Bodies</b>		<b>701.73</b>	<b>4,083.35</b>	<b>4,785.08</b>	<b>650.85</b>	<b>3,600.74</b>	<b>4,251.59</b>	<b>1,533.24</b>
	(i)	Municipal Corporations	513.88	4,041.16	4,555.04	505.79	3,565.64	4,071.43	982.27
	(ii)	Municipalities/ Municipal Councils	187.85	41.19	229.04	145.06	35.10	180.16	288.90
	(iii)	Others	0.00	1.00	1.00	0.00	0.00	0.00	262.07
3.	<b>Public Sector Undertakings</b>		<b>31.17</b>	<b>775.89</b>	<b>807.06</b>	<b>22.95</b>	<b>765.49</b>	<b>788.44</b>	<b>937.00</b>
	(i)	Government Companies	0.00	757.63	757.63	0.00	757.24	757.24	429.11
	(ii)	Development Authorities	0.00	6.53	6.53	0.00	7.75	7.75	0.00
	(iii)	Statutory Corporations	31.17	11.73	42.90	22.95	0.50	23.45	507.89
4.	<b>Autonomous Bodies</b>		<b>307.93</b>	<b>3,991.75</b>	<b>4,299.68</b>	<b>201.99</b>	<b>4,536.69</b>	<b>4,738.68</b>	<b>34,139.66</b>
	(i)	Universities	216.40	3,499.60	3,716.00	141.93	4,181.28	4,323.21	3,925.89
	(ii)	Development Authorities	8.92	5.66	14.58	5.71	2.30	8.01	5,839.49
	(iii)	Co-operative Institutions	33.95	0.00	33.95	9.58	0.00	9.58	0.00
	(iv)	Others	48.66	486.49	535.15 <sup>1</sup>	44.77	353.11	397.88	24,374.28
5.	<b>Non-Government Organisations</b>		<b>31,047.73</b>	<b>1,090.05</b>	<b>32,137.78</b>	<b>7,259.62</b>	<b>593.56</b>	<b>7,853.18</b>	<b>0.00</b>
	(i)	Development Authorities	969.01	9.03	978.04	107.75	11.81	119.56	5,839.49
	(ii)	Others	30,078.72	1,081.02	31,159.74	7,151.87	581.75	7,733.62	0.00
<b>Grand Total</b>			<b>35,606.68</b>	<b>19,322.30</b>	<b>54,928.98</b>	<b>8,822.31</b>	<b>18,518.50</b>	<b>27,340.81</b>	<b>46,581.54</b>

<sup>1</sup>Also includes expenditure made on Mid Day Meal Scheme, Cycle Scheme, Uniform Scheme and Sarva Siksha Abhiyan etc.

**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	2019-20	
		2020-21			
<b>1.</b>	<b>Panchayati Raj Institutions</b>				
	(i)	Zila Parishads	0.00	0.00	0.00
	(ii)	Panchayat Samities	0.00	0.00	0.00
	(iii)	Gram Panchayats	0.00	0.00	0.00
<b>2.</b>	<b>Urban Local Bodies</b>				
	(i)	Municipal Corporations	0.00	0.00	0.00
	(ii)	Municipalities/ Municipal Councils	0.00	0.00	0.00
	(iii)	Others	0.00	0.00	0.00
<b>3.</b>	<b>Public Sector Undertakings</b>				
	(i)	Government Companies	0.00	0.00	0.00
	(ii)	Statutory Corporations	0.00	0.00	0.00
<b>4.</b>	<b>Autonomous Bodies</b>				
	(i)	Universities	0.00	0.00	0.00
	(ii)	Development Authorities	0.00	0.00	0.00
	(iii)	Co-operative Institutions	0.00	0.00	0.00
	(iv)	Others	0.00	0.00	0.00
<b>5.</b>	<b>Non-Government Organisations</b>				
	(i)	Development Authorities	0.00	0.00	0.00
	(ii)	Others	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

Note: The above data is based on the information furnished by respective Departments of the State Government.

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

( ₹ in crore )

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	12,686.42	1,26,807.03	1,39,493.45	12,025.61	1,13,991.05	1,26,016.66
Expenditure Heads (Capital Account)	0.00	18,208.60	18,208.60	0.00	12,303.90	12,303.90
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	6,880.47	1,113.97	7,994.44	7,109.83	666.30	7,776.13
<b>Total :</b>	<b>19,566.89</b>	<b>1,46,129.60</b>	<b>1,65,696.49</b>	<b>19,135.44</b>	<b>1,26,961.25</b>	<b>1,46,096.69</b>
<b>(a) The figures have been arrived as follows:</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	5,936.89	0.00	5,936.89	6,143.39	0.00	6,143.39
Loans and Advances from the Central Government	943.58	0.00	943.58	966.44	0.00	966.44
<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	596.49	596.49	0.00	598.00	598.00
Loans for Economic Services	0.00	485.55	485.55	0.00	52.36	52.36
Loans to Government Servants etc.	0.00	31.93	31.93	0.00	15.94	15.94
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>6,880.47</b>	<b>1,113.97</b>	<b>7,994.44</b>	<b>7,109.83</b>	<b>666.30</b>	<b>7,776.13</b>
<b>(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 was as under:-</b>						
Year	Percentage of total expenditure					
	Charged			Voted		
2019-20	13.10			86.90		
2020-21	11.81			88.19		

\* 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 2020	During the year 2020-21	On 31 March 2021
<b>Capital and Other Expenditure</b>			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	20,772.98	1,389.85	22,162.83
Education, Sports, Art and Culture	7,164.08	744.18	7,908.26
Health and Family Welfare	7,546.47	647.99	8,194.46
Water Supply, Sanitation, Housing and Urban Development	13,914.57	4,972.34	18,886.91
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	580.58	31.44	612.02
Social Welfare and Nutrition	1,093.55	30.06	1,123.61
Other Social Services	1,172.01	23.70	1,195.71
Agriculture and Allied Activities	2,460.32	93.18	2,553.50
Rural Development	47,202.13	3,565.34	50,767.47
Irrigation and Flood Control	32,176.40	2,213.37	34,389.77
Energy	33,101.60	1,125.96	34,227.56
Industry and Minerals	2,578.79	117.01	2,695.80
Transport	55,005.89	3,254.76	58,260.65
General Economic Services	1,583.84	145.92	1,729.76
<b>Gross Capital Expenditure</b>	<b>2,26,362.19</b>	<b>18,355.10</b>	<b>2,44,717.29</b>
Deduct - Recoveries of Overpayments	(-)8,881.77	(-)146.50	(-)9,028.27
<b>Net Capital Expenditure</b>	<b>2,17,480.42</b>	<b>18,208.60</b>	<b>2,35,689.02</b>
<b>Loans and Advances</b>			
<b>Loans and Advances for various Services</b>			
Education, Sports, Art and Culture	1,094.78	596.49	1,691.27
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



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

( ₹ in Crore )

	On 1 April 2020	During the year 2020-21	On 31 March 2021
Agriculture and Allied Activities	3,039.26	(-)654.85	2,384.41
Rural Development	59.86	0.00	59.86
Irrigation and Flood Control	55.61	0.00	55.61
Energy	15,622.97	243.00	15,865.97
Industry and Minerals	808.43	95.40	903.83
Transport	16.31	0.00	16.31
General Economic Services	183.46	0.00	183.46
Loans to Government Servants	87.64	13.50	101.14
Loans for Miscellaneous Purposes	0.85	0.00	0.85
<b>Total - Loans and Advances</b>	<b>21,450.23</b>	<b>293.54</b>	<b>21,743.77</b>
Inter- State Settlement	(-)74.01	0.00	(-)74.01
<b>Total - Capital and Other Expenditure</b>	<b>2,38,856.64</b>	<b>18,502.14</b>	<b>2,57,358.78</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
Contributions from Development Funds, Reserve Funds etc.	1.10	0.00	1.10
<b>Net- Capital and Other Expenditure</b>	<b>2,38,855.54</b>	<b>18,502.14</b>	<b>2,57,357.68 (X)</b>
<b>PRINCIPAL SOURCES OF FUNDS</b>			
Revenue Surplus (+)/ Deficit (-) for 2020-21	0.00	(-)11,325.11	0.00
<b>Add-</b> Adjustment on Account of retirement/ Disinvestment	0.00	0.00	0.00
<b>Debt -</b>			
Internal Debt of the State Government	1,36,082.09	23,475.41	1,59,557.50
Loans and Advances from the Central Government	12,098.16	5,559.18	17,657.34
Small Savings, Provident Fund etc.	9,279.09	166.29	9,445.38
<b>Total - Debt</b>	<b>1,57,459.34</b>	<b>29,200.88</b>	<b>1,86,660.22</b>

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

( ₹ in Crore )

	On 1 April 2020	During the year 2020-21	On 31 March 2021
<b>Other Obligations</b>			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	549.28	351.79	901.07
Deposits and Advances	35,123.28	4,260.97	39,384.25
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)11,430.08	(-)4,833.20	(-)16,263.28
Remittances	(-)1,916.87	798.44	(-)1,118.43
<b>Total - Other Obligations</b>	<b>22,675.61</b>	<b>578.00</b>	<b>23,253.61</b>
<b>Total - Debt and Other Obligations</b>	<b>1,80,134.95</b>	<b>29,778.88</b>	<b>2,09,913.83</b>
<i>Deduct</i> - Cash Balance	588.07	(-)286.28	301.79
<i>Deduct</i> - Investments	17,588.74	237.91	17,826.65
Add- Amount closed to Government Account during 2020-21	0.00	0.00	0.00
<b>Net Provision of funds</b>	<b>1,61,958.14</b>	<b>29,827.25</b>	<b>1,91,785.39</b> (Y)

(a) The difference of ₹65,572.29 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2021 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2020	71,092.53
2. Revenue deficit during the year 2020-21	(-)11,325.11
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>65,572.29</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 2021

( ₹ in Crore )

Debit balance	Sector of the General Account	Name of Account	Credit balance
		<b>Consolidated Fund</b>	
1,70,115.62 *	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	1,77,214.85
21,743.77	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.	9,445.37
	J	<b>Reserve Funds</b>	
		(i) Reserve Funds Bearing Interest	901.07
		(ii) Reserve Funds not Bearing Interest	5,740.12
		<b>Gross Balance</b>	<b>6,641.19</b>
5,740.12		Investments	
	K	<b>Deposits and Advances</b>	
		(i) Deposits Bearing Interest	274.29
		(ii) Deposits not Bearing Interest	39,359.92
249.96		(iii) Advances	
	L	<b>Suspense and Miscellaneous</b>	
17,826.65		Investments	
16,374.28		Other Items (Net)	110.99
1,118.43	M	<b>Remittances</b>	
301.79	N	<b>Cash Balance<sup>(a)</sup></b>	
<b>2,33,470.62</b>		<b>TOTAL</b>	<b>2,33,470.62</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 Notes (1) under Annexure A to Statement 2 at page 7 may please 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
		( ₹ in Crore )
1,40,581.91	A. Amount at the Debit of Government Account on 1 April 2020	
	B. Receipt Heads (Revenue Account)	1,28,168.34
	C. Receipt Heads (Capital Account)	
1,39,493.45	D. Expenditure Heads (Revenue Account)	
18,208.60	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous	
	(Miscellaneous Government Accounts)	
	G. Amount at the debit of Government	
	Account on 31 March 2021	1,70,115.62
<b>2,98,283.96</b>	<b>TOTAL</b>	<b>2,98,283.96</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.

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## NOTES TO ACCOUNTS

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### 1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Bihar for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Bihar have been compiled based on the initial accounts rendered by 76 Treasuries and other Accounts Rendering Units. Government of Bihar had discontinued direct rendering of Accounts by Public Works Divisions and Forest Divisions to AG Office with effect from 01-04-2019 and their transactions are now routed through the Treasuries. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortised. Losses in Physical Assets at the end of their life are also not expensed or recognised.

Retirement benefits disbursed during the accounts period have been reflected in the accounts in Statement No. 15 (Finance Accounts -Volume-II), but the future pension liability of the Government, 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.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Bihar are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

**2. Consolidated Fund:**

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹16,050.23 crore compared to ₹15,800.53 crore in 2019-20, registering an increase of ₹249.70 crore (1.58 *per cent*). This includes Advance Apportionment of IGST amounting to ₹1,197.51 crore. In addition, the State received ₹17,788.67 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹33,838.90 crore. The State received, compensation of ₹4,359.28 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21, Government of Bihar incorrectly booked expenditure of ₹49.49 crore under Capital Section instead of Revenue Sections has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under Para 7.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Pr. Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Pr. Accountant General (A&E), Bihar. During the year, receipts amounting to ₹1,02,515.00 crore (79.98 *per cent* of total receipts) and expenditure amounting to ₹16,818.00 crore (10.66 *per cent* of total 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/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 2020-21, ₹132.24 crore under 11 Major Heads of accounts, constituting 0.08 *per cent* of the total Revenue and Capital expenditure (₹1,57,702.05 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-B**.

Similarly, ₹ 3,364.36 crore under 40 Major Heads of Account, constituting 2.62 *per cent* of the total Revenue Receipts (₹1,28,168.34 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 - Other Receipts are given in **Annexure-B**.

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## NOTES TO ACCOUNTS- Contd...

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(v) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2020-21, the State Government of Bihar opened 15 new Sub Heads (14 under the Revenue Section and 01 under the Capital Section) in the budget, without seeking the advice of the Pr. Accountant General (A&E) as required under the provisions of Article 150 of the Constitution of India. Ex-post facto approval is obtained by the State Government in September 2021.

The State Government provided budget provisions under these heads and incurred expenditure of ₹1.26 crore under the Revenue Section and ₹147.15 crore under the Capital Section in these heads during 2020-21.

(vi) **Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head-106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund. However, no treasury office/Administrator had furnished information regarding refund of the unspent balance to the Consolidated Fund as reduction of expenditure under the concerned service head.

During 2020-21 an amount of ₹913.48 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹147.51 crore was credited through challans. This includes ₹623.87 crore (58.80 *per cent* of the total credit) transferred in March 2021 from the Consolidated Fund of the State out of which, ₹10.85 crore was transferred on the last working day of March 2021.

In terms of Rule 353 of Bihar Treasury Code, 2011, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 30 April every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Pr. Accountant General (A&E) as early as possible.

The Pr. Accountant General (A&E) has received the Annual closing balance certificates of seven PD Accounts only.

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

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Details of PD accounts as on 31.03.2021 are given below:

(₹ in crore)

Opening Balance as on April -2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
158 <sup>1</sup>	3,312.94	90	1,061.65	0	563.26 <sup>2</sup>	252 <sup>3</sup>	3,811.33 <sup>4</sup>

**Note-**

1. Number of administrator is same as number of PD Accounts. Out of 158, two PD accounts appeared as new in CFMS and not available in Pre CFMS database. One PD Account was closed in the year 2017 as per record of AG office but the same appeared in CFMS.
2. Total withdrawals from PD Accounts during the year. No information about closure of PD account received in 2020-21.
3. Out of 252 PD accounts, 2 PD Accounts have been migrated in CFMS during the year. 2 New PD Accounts appeared in this year of which one was closed in the year 2017 as per record of AG office and one PD Accounts appeared as new in CFMS but not available in Pre CFMS data base. Besides these, 10 PD Accounts, in which an amount of ₹1.54 crore is lying are yet to be migrated from CTMIS to CFMS which have not been included in O.B and C.B.
4. Difference of ₹9.18 crore with Statement-21 is under reconciliation.

The Finance Department, Government of Bihar vide its notification No. 2916 dated 03/06/2020, amended Rule 349 of the Bihar Treasury Code 2011, by increasing the period of money lying unspent from “Three Subsequent Financial Years” to “Five Subsequent Financial Years”; and treated all PD/PL accounts opened prior to 01/04/2019 as opened on 01/04/2019 as a default under CFMS System. Thus, the inoperative and lapsed PD accounts shall be determined accordingly.

**(vii) Unadjusted Abstract Contingent (AC) Bills:** Financial rules (Rule 177 of Bihar Treasury Code 2011) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms 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 completion of the purpose for which the advance was drawn, and in no case, beyond the period of 180 days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 6,308 AC bills amounting to ₹4,834.28 crore drawn during the year 2020-21, 1,833 AC bills amounting to ₹429.32 crore (8.88 per cent) were drawn in March 2021. DC Bills in respect of a



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

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total of 26,504 AC bills amounting to ₹13,459.71 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	14,507	4,394.37
2019-20	5,689	4,231.06
2020-21	6,308	4,834.28
<b>Total</b>	<b>26,504</b>	<b>13,459.71</b>

Major Head wise details of outstanding AC bills are given at **Annexure-C**.

**(viii) Utilisation Certificates (UCs) for Grants-in-Aid not received:** In terms of Rule 342 of the Bihar Financial Rules as amended by the Finance Department vide Resolution No. M.04-15/2009-9736/F(2) dated 19 October 2011, Utilisation 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 no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹34,409.97 crore pertaining to outstanding UCs for the period upto 31 March 2021 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	2,633	49,853.07
2019-20	645	26,922.62
2020-21	608	15,911.62
<b>Total</b>	<b>3,886</b>	<b>92,687.31</b>

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

Major defaulting departments that had not submitted UCs are Panchayati Raj Department (₹26,922.39 crore, 29.05 per cent), Education Department (₹19,212.69 crore, 20.73 per cent), Social Welfare Department (₹10,941.87 crore, 11.81 per cent), Urban Development and Housing Department (₹10,022.99 crore, 10.81 per cent), Rural Development Department (₹4,635.73 crore, 5.00 per cent). Departments having highest pendency are shown at **Annexure-D**.

**(ix) Liabilities towards Retirement benefits:** The expenditure on "Pension and other Retirement Benefits" for State Government employees recruited on or before 31 August 2005 was ₹18,535.39 crore during the year (excluding expenditure on National Pension System).

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

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

During the year 2020-21, the State Government has not discharged interest liability on these Funds/Deposit and Advances completely as required. Out of required amount of ₹795.68 crore being interest, the Government paid ₹463.50 crore. The short payment of interest ₹332.18 crore (₹ 795.68 crore *minus* ₹463.50 crore) has resulted in understatement of Revenue and Fiscal Deficit to that extent which is mentioned in Para 7.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 is given below:

(₹in crore)				
Funds/Deposits	Balance as on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	390.97	Interest calculated at the rate of 7.1 per cent payable to General Provident Fund during 2020-21.	27.76	Nil
State Compensatory Afforestation Deposit	522.95	Interest calculated at the rate of 3.4 per cent, taking into account conservative estimate of the borrowing cost during the year 2020-21.	17.78	Nil
General Provident Fund	10,322.15	Interest calculated at the rate of 7.1 per cent payable to General Provident Fund during 2020-21.	732.87	450.00
All India Services Provident Fund	243.30	Interest calculated at the rate of 7.1 per cent payable to General Provident Fund during 2020-21.	17.27	13.50
<b>Total</b>			<b>795.68</b>	<b>463.50</b>

Non-payment of the interest of ₹332.18 crore (₹795.68 crore *less* ₹463.50 crore) has resulted in understatement of Revenue and Fiscal Deficit. The impact of non-payment of interest on Revenue Deficit and Fiscal Deficit is given in Para 7.

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Pr. Accountant General (A&E), but has not been confirmed by the concerned Departments (including Finance) and the investee entities. The Government invested ₹1,203.22 crore in 2020-21. Government investment of

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

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₹32,870.61 crore as on 31 March 2021 yielded dividend/interest of ₹603.01 crore (1.83 per cent) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	3	105.63
Rural Banks	1	30.19
Government Companies	46	31,809.38
Other Joint Stock Companies and Partnership	12	305.17
Co-operative Institutions and Local Bodies	17	620.24
<b>Total</b>	<b>79</b>	<b>32,870.61</b>

**(xii) Grants/Loans given to PSUs where accounts are not finalised:** During 2020-21, Government of Bihar issued Loans to 01 Statutory Body and 22 Public Sector Undertakings and Grants to 01 Statutory Body and 09 PSUs. Accounts in respect of 32 PSUs and 01 Statutory Body from the year 1978-79 are not finalised till 2020-21. Details are given at **Annexure E**.

**(xiii) Guarantees given by the Government:** The State Government has not adopted a Guarantee Act or created a Guarantee Redemption Fund as recommended by 12<sup>th</sup> Finance Commission.

During the year 2020-21, the State Government issued guarantees of ₹13,632.85 crore. During the year, the State Government received ₹4.25 crore towards guarantee commission, which constituted 0.03 per cent of the guaranteed amount during 2020-21. Details are given in Statement-9 of Finance Accounts Volume-I.

**(xiv) Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Bihar incurred ₹4,232.05 crore (46.26 per cent) against the budget allocation of ₹9,149.28 crore under Major Heads 2215, 2217, 2406, 2810, 2852, 3435, 4202 and 4711 which was 3.03 per cent of total Revenue expenditure (₹1,39,493.45 crore). Major Head wise details of expenditure viz-à-viz Budget is given at **Annexure-F**.

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

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**(xv) Unspent amount lying in the Bank Accounts of DDOs:**

The Finance Department, Government of Bihar has intimated that they have no information currently about unspent amount lying in the Bank Accounts of DDOs.

**(xvi) Incomplete projects aged five years and more:** As per information received from the State Government, there are 25 incomplete projects under Water Resources Department, 02 under Public Health Engineering Department, 02 under Building Construction Department, 16 under Local Area Engineering Organization, 16 under Road Construction Department and 02 under Rural Works Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-H**.

**(xvii) Transfer of Funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations etc., as Grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹35,606.68 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

**(xviii) Writing off of Central Loans:** Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 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 and interest ₹6.22 crore) to end of 31 March 2010, of which, Ministry of Finance has so far adjusted ₹7.06 crore.

**(xix) Committed Liabilities:** In terms of the Twelfth Finance Commission recommendations, some 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

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

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system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so hence nil report has been reflected in Appendix-XII.

**(xx) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:** Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes. As against ₹22,346.15 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes to the Government of Bihar in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹16,609.56 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601- Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹34,615.07 crore (Revenue Expenditure ₹31,794.59 crore and Capital Expenditure ₹2,820.48 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes received during the year and previous years.

**(xxi) Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):**

(i) As per PFMS portal of CGA, ₹16,440.70 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹31,797.45 crore (including amount transferred through RBI and other sources.)

(ii) Out of total amount of ₹16,440.70 crore, ₹16,438.95 crore being the Central Assistance/Share was transferred to the intermediaries (i.e. NGOs. Societies etc.) and ₹1.75 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 61.66 *per cent* as compared to 2019-20 (from ₹10,170.12 crore in 2019-20 to ₹16,440.70 crore in 2020-21). Details are in **Appendix-VI** of Finance Accounts-Vol-II.

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## NOTES TO ACCOUNTS- Contd...

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**(xxii) Booking of transactions under Suspense Accounts:** Office of the Pr. Accountant General (A&E) has made objection in 14,424 number of vouchers amounting to ₹4,548.13 crore (Revenue expenditure ₹1,356.46 crore and Capital expenditure ₹3,191.67 crore). These vouchers have been kept in Suspense Accounts for want of sanction orders/pension payment documents/running bills/sub-vouchers etc. The actual expenditure under Consolidated Fund of the Government is understated by ₹4,548.13 crore (Revenue expenditure by ₹1,356.46 crore and Capital expenditure by ₹3,191.67 crore). The impact of the amount kept under Suspense Accounts (₹4,548.13 crore) on Revenue Deficit and Fiscal Deficit is given in Para 7.

**(xxiii) Apportionment of pension liabilities and other retirement benefits:** In terms of the Eighth Schedule under Section 53 of the Bihar Reorganisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) upto 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States in the ratio of the number of employees. However, as per decision taken in the meeting chaired by the Secretary, Ministry of Home Affairs, Government of India with the Chief Secretaries of Government of Bihar and Government of Jharkhand on 18 June 2018, pension liabilities between the successor States shall be apportioned on the basis of population ratio i.e. 645.30:218.44.

Government of Bihar has received an amount of ₹1,493.95 crore out of total receivable amount of ₹1,804.47 crore upto 31 March 2018 from the Government of Jharkhand which includes total receivable amount of ₹1,507.74 crore upto 31 March 2017 and claim raised for ₹296.73 crore for the year 2017-18 through the Government of Jharkhand by 12 March 2019. Government of Bihar has not raised any demand on Government of Jharkhand for the pension liabilities for 2018-19, 2019-20 and 2020-21 as the final figures of expenditure are still under finalisation in both the States. Therefore, the figures under the Major Head "0071" are understated to that extent.

**(xxiv) Allocation of balances as a result of Reorganisation of States:** The Bihar Reorganisation Act 2000 provides for the manner in which balances appearing under Capital (MH 4059 to 5475), Loans and Advances (MH 6202 to 7615) and the balances under part-III Public Account (except Deposit with Reserve Bank) as on the date of bifurcation of the State i.e. 15 November 2000 were to be apportioned. Details of amounts to be bifurcated under the above heads have been given in Appendix-XIII of Finance Accounts Volume II. Government of Jharkhand had some objections on the proposed apportionment of certain items, which were verified and corrected by Pr. Accountant

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## NOTES TO ACCOUNTS- Contd...

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General (A&E), Bihar. The same has been sent to Government of Bihar for their concurrence on 13 December 2018. Concurrence of Government of Bihar is awaited.

**3. 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 money into, and the withdrawal of money from, the Contingency Fund of the State of Bihar. The corpus of the Bihar Contingency Fund is ₹350 crore. However, in terms of the Bihar Contingency Fund (Amendment) Act, 2015, the State Government increased the corpus from ₹350 crore to ₹8,470.45 crore (₹350 crore + ₹8,120.45 crore) on temporary basis for the period 1 April 2020 to 30 March 2021 and amount of ₹8,120.45 crore has been credited under Major Head 8000. After 30 March 2021, the same amount had been debited under Major Head 8000 and the Contingency fund of the State of Bihar has a corpus ₹350 crore as on 31 March 2021.

In terms of prescribed accounting procedure, advances from the Contingency Fund are to be recouped during the year by debiting the concerned service Major Head. Government of Bihar deviated from the prescribed procedure and booked the expenditure directly to the concerned Service Major Heads, at the outset. The State Government sanctioned ₹5,825.42 crore from Contingency Fund and recouped this amount through Supplementary Budget.

Consequently, since there are no budget available under these Major Heads at that stage, there is excess of expenditure over the budget against these heads, which gets regularised only at the time of recoupment. Further, since the booking is not routed through Major Head 8000 as required, the Pr. Accountant General (A&E) is unable to link the withdrawal and recoupment to the Contingency Fund. .

#### **4. Public Account:**

**(i) National Pension System:** The State Government employees recruited on or after 1 September 2005 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 14 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

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

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During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹1,901.76 crore (Employees contribution ₹802.00 crore and Government contribution ₹1,099.76 crore). The Government transferred entire amount of ₹1,901.76 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme for Government employees. The Government contribution to NPS during the year 2020-21 was less by ₹23.04 crore (Government's required contribution ₹1,122.80 crore *minus* ₹1,099.76 crore) which resulted in understatement of Revenue deficit and Fiscal deficit to that extent. The impact is shown in Para 7.

During the year 2020-21, ₹1,976.81 crore was transferred to NSDL/Trustee Bank. The balance of ₹338.96 crore (old balance ₹315.92 crore *plus* ₹23.04 crore) as on 31 March, 2021 is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

**(ii) Reserve Funds:**

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are nine active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹901.07 crore which is under interest bearing Reserve Funds.

**(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 2020-21, the State Government received ₹1,416.00 crore as Central Government's share. The State Government's share during the year is ₹472.00 crore. The State Government transferred ₹2,441.17 crore (Central share ₹1,416.00 crore, State share ₹472.00 crore). The State Government had received ₹553.17 crore towards NDRF in 2019-20 and transferred the amount to the Fund under Major Head 8121-122 SDRF during 2020-21. The State received ₹1,255.27 crore from the Central Government towards NDRF during March 2021. The contributions to the Fund, expenditure and the balance therein are as under:



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

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(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF <sup>1</sup>	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
0.01	1,416.00	472.00	553.17 <sup>1</sup>	2,441.18	2,063.18	378.00	NIL

<sup>1</sup> The State Government had received ₹553.17 crore in 2019-20 and provided budget for the NDRF amounting to ₹553.17 crore in F.Y. 2020-21. The State received ₹1,255.27 crore from the Central Government towards NDRF in March 2020-21 and had not provisioned any budget for this receipt.

The entire expenditure of ₹2,063.18 crore incurred on natural calamities was set off (MH 2245-05) against the Fund balance of ₹2,441.18 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹378.00 crore.

**(b) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April 2009 and guidelines dated 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilisation of money collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The money received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

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

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During the year 2020-21, the State Government received ₹0.12 crore from the user agencies and the same has been accounted for under Major Head 8121-129-State Compensatory Afforestation Fund. No amount has been transferred to the National Fund as per Compensatory Afforestation Act, 2016 during the year. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹523.07crore.

**B. Reserve Funds not bearing Interest:**

(a) **Consolidated Sinking Fund:** The Government of Bihar set up the Consolidated Sinking Fund for amortisation of loans in 2008-09. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal debt + Public account) as at the end of the previous year to the Consolidated Sinking Fund. Due to current Covid-19 epidemic State Government vide notification No-WM-112/2016-845 dated-16.12.2020 decided not to contribute in Consolidated Sinking Fund during 2020-21. The opening balance of ₹ 5,740.12 crore was invested in RBI. Details of the Fund are as follows.

*(₹ in crore)*

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Interest added during the year				
5,740.12	966.91	256.11	Nil	5,996.23	Nil	5,996.23

(b) **Guarantee Redemption Fund:** As per the recommendations of the Twelfth Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilised for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund will be operated outside the State Government account and administered by the RBI. Under the guidelines, the State Government is required to make minimum annual contribution of 0.5 *per cent* of outstanding guarantee at the beginning of year.

The State Government has not created Guarantee Redemption Fund as recommended by the Twelfth Finance Commission as on 31 March 2021. Outstanding guarantees as on 31 March 2021 was ₹16,407.71 crore (Principal ₹16,080.08 crore and Interest ₹327.63 crore).

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

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**(C) Inoperative Reserve Funds:** There was no inoperative Reserve Funds as on 31 March 2021.

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

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-G**.

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

**(iv) MH 8670 Cheques and Bills:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹63.85 crore (Credit). During 2020-21, e-mandate worth ₹1,43,485.62 crore was issued, against which ₹1,43,438.48 crore was successful during the year, leaving a closing balance of ₹110.99 crore (Credit) as on 31 March 2021. 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 March 2021.

**(v) Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601-Grants-in-Aid from Central Government”. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103-Subvention from Central Road Fund”, through Revenue Expenditure under Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹425.93 crore towards CRF and transferred entire amount of ₹425.93 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government had received ₹223.16 crore towards CRF in 2019-20 and transferred the

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

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said amount to the Deposit Head 8449 during 2020-21 through expenditure head 3054. The State Government incurred expenditure of ₹649.09 crore from the fund during the year under Major Head 5054-Capital Outlay on Roads and Bridges. The balance in the fund was ₹84.26 crore as on 31 March 2021.

**(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. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Bihar have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) (Amendment) Rules, 2016 under the Act and have constituted Bihar Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹116.97 crore as Labour Cess under Major Head 8443-108 and transferred ₹31.44 crore to the Building and Other Construction Workers Welfare Board. The un-transferred amount under the Major Head 8443-108 was ₹85.53 crore as on 31 March 2021.

**(vii) Other Cess:** During the year 2020-21, the State Government collected ₹115.04 crore as Road Safety Cess under Major Head 0041-00-102-0002.

**(viii) Adverse Balance:** Minus balances appearing in the accounts during the year are given below:

*(₹ in crore)*

Major Heads	Major Head Description	Minus Balance
8011	Insurance and Pension Funds	(-)483.91
8336	Civil Deposits	(-)0.55

The minus balances under these Heads were due to misclassification and are under review/correction.

**(ix) Cash Balance:** The Cash balance as on 31 March 2021 as per record of Pr. Accountant General was ₹301.79 crore (Debit) and that reported by the RBI was ₹9.37 crore (Debit). There was a net difference of ₹311.16 crore (Debit), mainly due to non-receipt of adjustment from RBI and non-receipt of revised accounts from treasuries. The difference is under reconciliation. The differentials in Cash Balance for the previous years are as follows:

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

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*(₹ in crore)*

Year	Cash Balance
Prior to 2016-17	37.11 (Dr.)
2016-17	2.61 (Cr.)
2017-18	2.46 (Dr.)
2018-19	0.0026 (Cr.)
2019-20	742.68 (Dr.)
2020-21	468.48(Cr.)
<b>Total</b>	<b>311.16 (Dr.)</b>

**5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):**

**(a) IGAS 1- Guarantees given by the Governments:** IGAS-1 requires that sector-wise and class-wise disclosures on Guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the Guaranteed amount. Sector-wise and Class-wise details have been disclosed in the NTA.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

**(b) IGAS 2- Accounting and classification of Grants-in-aid:** As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III, which are prepared as per the requirements of IGAS 2. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the State Government.

**(c) IGAS 3- Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Pr. Accountant General (A&E) and detailed accounts maintained by the Pr. Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State

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

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Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts. Amount mentioned in financial year 2020-21 in Statements 7 and 18 have not been reconciled by the State Government.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts-Vol-II.

**6. Disclosure under FRBM Act.**

**Disclosure under Bihar Fiscal Responsibility and Budget Management (BFRBM) Act, 2006:** In terms of Section 9 of the Bihar Fiscal Responsibility and Budget Management (FRBM) Act, 2006, the Government of Bihar presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and Gross State Domestic Product (GSDP)
1	Attain Revenue Surplus in 2007-08 and maintain surplus thereafter.	In FY- 2020-21, the State has Revenue deficit of ₹11,325.11 crore (1.83 <i>per cent</i> of GSDP).
2	Fiscal deficit shall not exceed 2.97 <i>per cent</i> during the period 2020-21 of GSDP. (State Government vide its letter no- 674 dated-20.09.2021 informed that a limit of fiscal deficit has been increased to 5.00 <i>per cent</i> of GSDP for the period 2020-21).	During the FY- 2020-21, the State has fiscal deficit of ₹29,827.25 crore which is 4.82 <i>per cent</i> of GSDP.
3	Outstanding debt expressed as percentage of GSDP shall be less than 23.90 <i>per cent</i> of GSDP during 2020-21(State Government vide its letter of even no. dated 20.09.2021 informed that the limit of outstanding debt has been increased to 41.20 <i>per cent</i> of GSDP by recommendation of 15 <sup>th</sup> Finance Commission).	Debt and outstanding liabilities (₹2,27,195.49 crore) was 36.73 <i>per cent</i> of GSDP estimate during 2020-21.
4.	Primary Deficit	Primary Deficit is ₹17,343.23 crore.

The Fiscal Deficit of ₹29,827.25 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹23,475.41 crore, (ii) Loans and Advances from the Central Government ₹5,559.18 crore, (iii) Small Savings, Provident Fund etc. ₹166.29 crore (iv) Deposit and Advances ₹4,260.97 crore, (v) Sinking Funds and Reserve Funds ₹351.79 crore,

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

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(vi) Suspense and Miscellaneous ₹(-)4,833.20 crore, (vii) Remittances ₹798.44 crore, (viii) Cash Balance ₹(-)286.28 crore. The total debt and other obligations of the Government has been reduced by Cash Balance Investment of ₹237.91 crore.

GSDP of Bihar for 2020-21 as available from Ministry of Statistics and Programme Implementation is ₹6,18,628.00 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) No disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) No disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

**7. Impact on Revenue deficit and Fiscal deficit:**

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Bihar as brought out in the preceding paras is tabulated below:

Para Number	Item (Illustrative)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹in crore)	Understatement (₹in crore)	Overstatement (₹in crore)	Understatement (₹in crore)
2(ii)	Misclassification between Revenue and Capital	...	49.49	...	...
2 (x)	Non-payment of interest on Defined Contribution Pension Scheme		27.76	...	27.76
2 (x)	Non-payment of interest on State Compensatory Afforestation Deposits		17.78	...	17.78
2 (x)	Less adjustment of Interest on General Provident Fund (GPF)		286.64	...	286.64
2 (xxii)	Amount kept under Suspense Accounts		1,356.46	...	4,548.13
4(i)	Employer's short contribution to NPS	...	23.04	...	23.04
<b>Total (Net) Impact</b>			<b>Under Statement 1,761.17</b>		<b>Under Statement 4,903.35</b>

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

**Annexure- A**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(a) Periodical Adjustments**

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	Adjustment of State Disaster Response Fund (SDRF)	2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	2,441.17	Contribution to State Disaster Response Fund of Bihar
		2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	(-)2,063.18	Expenditure initially met from MH-2245 has been recouped from MH-8121-SDRF
2	Subventions from Central Road Fund (CRF)	3054-Roads and Bridges	8449-General and Other Reserve Funds	649.09	
		5054-Capital Outlay on Roads and Bridges	8449-General and Other Reserve Funds	(-)649.09	
3	Adjustment of Interest on General Provident Fund (State)	2049-Interest Payments	8009-State Provident Funds	450.00	Adjustment of amount of interest accumulated on General Provident Fund
		2049- Interest Payments	8009- State Provident Funds	13.50	Adjustment of amount of interest accumulated on All India Services Provident Fund
4	Adjustment of Interest on Group Insurance (State)	2049- Interest Payments	8011-Insurance and Pension Funds	430.00	Adjustment of amount of interest accumulated on State Government Employees Group Insurance Scheme
5	Appropriation for reduction or avoidance of Debt	2048-Appropriation for reduction or avoidance of Debt	8222-Sinking Funds	0.00	Sinking Fund Annual Contribution
<b>Total</b>				<b>1,271.49</b>	



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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

*( ₹ in crore)*

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
1	Election of Zila Parishads/Panchayat Samitis/Gram Panchayats	2015-Elections	8443-Civil Deposits	197.73
2	Expenditure on Paramilitary Forces Deputed in Elections	2015-Elections	8443-Civil Deposits	1.35
3	State Legislative Assembly Election	2015-Elections	8443-Civil Deposits	10.43
4	Sub Tax from sub grants of Road safety	2041-Taxes on Vehicles	8443-Civil Deposits	1.08
5	District Charge	2043-Collection Charges under State Goods and Services Tax	8448-Deposits of Local Funds	1.09
6	Repair and Maintenance of Police Buildings by Bihar Police Buildings Construction Corporation	2055-Police	8448-Deposits of Local Funds	40.00
7	Electric works	2059-Public Works	8443-Civil Deposits	2.66
8	Maintenance and Repairs	2059-Public Works	8443-Civil Deposits	11.15
9	Chief Minister Boys Bicycle Scheme	2202-General Education	8448-Deposits of Local Funds	221.77
10	Chief Minister Girls Bicycle Scheme	2202-General Education	8448-Deposits of Local Funds	46.80
11	Chief Minister Girls Intermediate Scholarship	2202-General Education	8448-Deposits of Local Funds	26.11
12	Chief Minister Girls Uniform Scheme	2202-General Education	8448-Deposits of Local Funds	93.75
13	Chief Minister Uniform Scheme	2202-General Education	8448-Deposits of Local Funds	58.85
14	Chief Minister students incentive scheme	2202-General Education	8448-Deposits of Local Funds	41.67
15	Development of State Universities	2202-General Education	8448-Deposits of Local Funds	69.67
16	L.N. Mishra Institute of Economic Development and Social Changes	2202-General Education	8448-Deposits of Local Funds	1.75
17	Maulana Mazharul Haque Arbic Persian University	2202-General Education	8448-Deposits of Local Funds	2.87
18	Other Schools	2202-General Education	8448-Deposits of Local Funds	61.84
19	Sarva Shiksha Abhiyan	2202-General Education	8448-Deposits of Local Funds	1158.56
20	Stipends in Primary Schools	2202-General Education	8448-Deposits of Local Funds	173.23

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

**Annexure- A- contd...**

*(Refer Para 1(ii) of Notes to Accounts)*

**Book Adjustments**

**(b) Other Adjustments**

*( ₹ in crore)*

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
21	Bhagalpur Medical College Hospital, Bhagalpur	2210-Medical and Public Health	8448-Deposits of Local Funds	8.61
22	Darbhanga Medical College Hospital	2210-Medical and Public Health	8448-Deposits of Local Funds	11.90
23	Establishment of Bardhman Institute of Health Sciences Hospital, Pawapuri	2210-Medical and Public Health	8448-Deposits of Local Funds	3.50
24	Indira Gandhi Cardiac Institute, Patna	2210-Medical and Public Health	8448-Deposits of Local Funds	3.15
25	Indira Gandhi Institute of Medical Science, Patna	2210-Medical and Public Health	8448-Deposits of Local Funds	381.84
26	Jannayak Karpoori Thakur Medical College Hospital, Madhepura	2210-Medical and Public Health	8448-Deposits of Local Funds	1.51
27	Magadh Medical College Hospital, Gaya	2210-Medical and Public Health	8448-Deposits of Local Funds	4.90
28	National Health Mission including NRHM	2210-Medical and Public Health	8448-Deposits of Local Funds	556.92
29	Nalanda Medical College Hospital	2210-Medical and Public Health	8448-Deposits of Local Funds	7.00
30	National Health Mission (NHM) including National Rural Health Mission	2210-Medical and Public Health	8448-Deposits of Local Funds	1768.95
31	National Urban Health Mission (NUHM)	2210-Medical and Public Health	8448-Deposits of Local Funds	39.45
32	Other Dispensary Local Dispensary	2210-Medical and Public Health	8448-Deposits of Local Funds	1.20
33	Patna Medical College Hospital	2210-Medical and Public Health	8448-Deposits of Local Funds	30.11
34	Primary Health Centre	2210-Medical and Public Health	8448-Deposits of Local Funds	68.80
35	Sadar and Sub-divisional Hospital	2210-Medical and Public Health	8448-Deposits of Local Funds	316.53
36	Sri Krishna Medical College Hospital, Muzaffarpur	2210-Medical and Public Health	8448-Deposits of Local Funds	8.40
37	State Medical College Hospital, Bettiah	2210-Medical and Public Health	8448-Deposits of Local Funds	2.10
38	Fulfilment by State resource of less amount received in central part head of NHM	2210-Medical and Public Health	8448-Deposits of Local Funds	39.99
39	Chief Minister drinking water Determination Plan (Non quality Effected Area)	2215-Water Supply and Sanitation	8443-Civil Deposits	39.65

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

*( ₹in crore)*

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
40	Grants-in-aid to Local Bodies for Sewerage and Drainage for Urban	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	2.90
41	Grants-in-aid to Urban Local Bodies for Sewerage and Drainage	2215-Water Supply and Sanitation	8448-Deposits of Local Funds	2.49
42	Estate appellate tribunal	2217-Urban Development	8448-Deposits of Local Funds	4.00
43	Patna Metropolitan Area Authority.	2217-Urban Development	8448-Deposits of Local Funds	5.99
44	Bihar State Scheduled Castes Co-operative Development Corporation, Patna	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	6.44
45	Development of Mahadalit	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	305.00
46	Development of Tharuhat Area	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	2.00
47	Education	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	266.46
48	For development of Scheduled Tribes	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	2.00
49	Post Matric Stipend	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	59.84
50	Post-Matric Scholarship	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	3.00
51	Pre Entrance Scholarship	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	56.99
52	Pre Matric Scholarship	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	32.38
53	Pre-Matric Scholarship for Students of Scheduled Tribes	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	8.05
54	Scholarship/Stipend	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	302.88
55	Stipend/Scholarship	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	16.51

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

( ₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
56	The development of particularly vulnerable tribal groups	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	1.30
57	Pre matric scholarship for SC students	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8448-Deposits of Local Funds	25.00
58	Bihar Kaushal Vikash Mission	2230-Labour, Employment and Skill Development	8448-Deposits of Local Funds	69.18
59	Bihar Skill Development Mission	2230-Labour, Employment and Skill Development	8448-Deposits of Local Funds	116.95
60	Establishment of Juvenile Court and Child Welfare Board	2235-Social Security and Welfare	8448-Deposits of Local Funds	1.47
61	Integrated Child Protection Scheme (ICPS)	2235-Social Security and Welfare	8448-Deposits of Local Funds	40.24
62	Mukhya Mantri Nishchay Swayam Sahayata Yojana	2235-Social Security and Welfare	8448-Deposits of Local Funds	136.09
63	Agriculture Input Grant (for damaged crop)	2245-Relief on account of Natural Calamities	8448-Deposits of Local Funds	1649.41
64	Repairs and Restoration of damaged water supply, drainage and sewerage system	2245-Relief on account of Natural Calamities	8448-Deposits of Local Funds	3.42
65	Repairs of damaged irrigation system and flood control system	2245-Relief on account of Natural Calamities	8443-Civil Deposits	32.01
66	Grants to Waqf Board as revolving fund for development Waqf property	2250-Other Social Services	8448-Deposits of Local Funds	8.62
67	Agriculture Innovation Incentive	2401-Crop Husbandry	8448-Deposits of Local Funds	34.55
68	Emergency Scheme for Flood Drought	2401-Crop Husbandry	8448-Deposits of Local Funds	19.92
69	Extension of quality seed farms- Expenditure on farming	2401-Crop Husbandry	8448-Deposits of Local Funds	70.78
70	Horticulture Development Scheme	2401-Crop Husbandry	8448-Deposits of Local Funds	95.25
71	Intensified Field Development and Training Support- New Scheme	2401-Crop Husbandry	8448-Deposits of Local Funds	37.22
72	National Agriculture Extension and Technology Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	116.47
73	National Food Security Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	10.26

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

( ₹in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
74	National Horticulture Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	29.52
75	Rashtriya Krishi Vikas Yojana (RKVY) (ACA)	2401-Crop Husbandry	8448-Deposits of Local Funds	11.78
76	Seed Production Programme	2401-Crop Husbandry	8448-Deposits of Local Funds	14.48
77	Upliftment of Organic Farming	2401-Crop Husbandry	8448-Deposits of Local Funds	4.22
78	Integrated Watershed Management Programme (IWMP)	2402-Soil and Water Conservation	8448-Deposits of Local Funds	14.55
79	Land Conservation Work	2402-Soil and Water Conservation	8448-Deposits of Local Funds	1.50
80	Direction and Administration	2406-Forestry and Wild Life	8443-Civil Deposits	99.88
81	Bihar Rural Path Development agency	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	10.00
82	Contribution to Block Panchayats in the light of recommendation of State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	83.75
83	Contribution to District Councils in the light of recommendation of State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	216.31
84	Fixed allowances to elected representatives of District Council	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	3.72
85	Fixed allowances to elected representatives of Gram Panchayats	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	75.39
86	Fixed allowances to elected representatives of Panchayat Samiti	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	16.20
87	Assistance to WALMI	2700-Major Irrigation	8448-Deposits of Local Funds	11.73
88	Other Maintenance Expense	2700-Major Irrigation	8443-Civil Deposits	3.93
89	Pradhanmantri Krishi Sinchai Yojna	2705-Command Area Development	8448-Deposits of Local Funds	27.26
90	Other maintenance expenditure	2711-Flood Control and Drainage	8443-Civil Deposits	6.78

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

( ₹in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
91	Bihar State Power (Holding) Company Ltd. Post service benefit (Terminal benefit)	2801-Power	8448-Deposits of Local Funds	257.63
92	Grants-in-aid to Bihar Renewable Energy Development Agency	2810- New and Renewable Energy	8448-Deposits of Local Funds	9.03
93	Non-conventional energy sources	2810- New and Renewable Energy	8448-Deposits of Local Funds	12.50
94	Assistance to Bihar State Khadi Gramodyog Board	2851-Village and Small Industries	8448-Deposits of Local Funds	2.50
95	Grants-in-aid to Bihar State Khadi Gramodyog Board	2851-Village and Small Industries	8448-Deposits of Local Funds	5.60
96	Udyog Mitra	2851-Village and Small Industries	8448-Deposits of Local Funds	1.53
97	Creation, Development and Maintenance of other Basic Infrastructure for promotion of Business, Commerce and Industry- Bihar Business Development Fund	2852-Industries	8448-Deposits of Local Funds	13.74
98	Establishment of Central Institute of Plastic Engineering and Technology	2852-Industries	8448-Deposits of Local Funds	3.96
99	Establishment of Entrepreneurs Development Scheme	2852-Industries	8448-Deposits of Local Funds	6.29
100	Organise meetings for incentive of Capital investment under Bihar Industrial Development Mission	2852-Industries	8448-Deposits of Local Funds	1.32
101	National Highway Project-Direction	3054-Roads and Bridges	8443-Civil Deposits	3.26
102	Other maintenance expenditure	3054-Roads and Bridges	8443-Civil Deposits	115.90
103	Rural Road- Other maintenance expenditure	3054-Roads and Bridges	8443-Civil Deposits	1637.85
104	Bihar State Road Transport Corporation	3055-Road Transport	8443-Civil Deposits	1.32
105	Tourist Centre	3452-Tourism	8448-Deposits of Local Funds	4.74
106	Fully computerisation of targeted Public Distribution System	3456-Civil Supplies	8448-Deposits of Local Funds	36.50
107	National Food Protection Mission	3456-Civil Supplies	8448-Deposits of Local Funds	461.11
108	National Food Security Mission	3456-Civil Supplies	8448-Deposits of Local Funds	108.62
109	Supply of food on economic rate to B.P.L Families	3456-Civil Supplies	8448-Deposits of Local Funds	9.05

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

( ₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
110	Warehouses follow and repair	3456-Civil Supplies	8448-Deposits of Local Funds	2.08
111	Payment of cess to District Councils on the basis of annual evaluation of land	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	8448-Deposits of Local Funds	1.24
112	Building of Commercial Taxes Department	4047-Capital Outlay on other Fiscal Services	8443-Civil Deposits	1.03
113	Construction and Maintenance of Police Buildings	4055-Capital Outlay on Police	8448-Deposits of Local Funds	112.15
114	Land Acquisition for Police Station/Chouki	4055-Capital Outlay on Police	8443-Civil Deposits	15.00
115	Building	4059-Capital Outlay on Public Works	8443-Civil Deposits	7.08
116	Building Construction of Central / Divisional / Sub-Jail (Home Jail Department)	4059-Capital Outlay on Public Works	8443-Civil Deposits	2.26
117	Building for Blocks (Rural Development Department)	4059-Capital Outlay on Public Works	8443-Civil Deposits	3.70
118	Building for Scheduled Castes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	9.91
119	Buildings for Engineering/Technical Colleges and Institutes (Science and Technology Department)	4059-Capital Outlay on Public Works	8443-Civil Deposits	8.63
120	Construction of Block Information Technology Centre(NABARD Aided)	4059-Capital Outlay on Public Works	8443-Civil Deposits	5.50
121	Construction of Collectorate and other office buildings for General Administration Department	4059-Capital Outlay on Public Works	8443-Civil Deposits	1.74
122	Construction of E.V.M. Godown (Election Department)	4059-Capital Outlay on Public Works	8443-Civil Deposits	3.13
123	Construction of Industrial Training Institute Building.	4059-Capital Outlay on Public Works	8443-Civil Deposits	5.27
124	Construction/Re-construction/Upgradation of Industrial Training Institute (ITI) Buildings	4059-Capital Outlay on Public Works	8443-Civil Deposits	21.52
125	Cultural Structure	4059-Capital Outlay on Public Works	8443-Civil Deposits	13.80
126	Development of Infrastructure Facilities for Judiciary including Gram Courts	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	7.00

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)

**Book Adjustments**

**(b) Other Adjustments**

( ₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
127	Dr.A.P.J. Abdul Kalam Science City	4059-Capital Outlay on Public Works	8443-Civil Deposits	5.99
128	Establishment of A.D.R. Centre on the recommendation of Finance Commission (Law Department)	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	2.00
129	Extension of Patna High Court	4059-Capital Outlay on Public Works	8443-Civil Deposits	8.73
130	Stadium and Sports Structure	4059-Capital Outlay on Public Works	8443-Civil Deposits	14.48
131	Bihar Fire-brigade Service for Building Construction	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	1.65
132	Chief Minister Area Development Scheme	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	639.18
133	Construction of building of Home Guard	4070-Capital Outlay on other Administrative Services	8448-Deposits of Local Funds	1.10
134	Building Construction of Government and Government recognised Secondary Schools	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	73.58
135	Engineering College Building (Nishchaya)	4202-Capital Outlay on Education, Sports, Art and Culture	8443-Civil Deposits	49.58
136	Polytechnic Bhawan (Nishchaya)	4202-Capital Outlay on Education, Sports, Art and Culture	8443-Civil Deposits	4.76
137	State Research and Training Institute Building (EAP)	4202-Capital Outlay on Education, Sports, Art and Culture	8448-Deposits of Local Funds	324.92
138	Construction and Renovation of District and Sub-divisional Hospital Building	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	23.77
139	Construction and Renovation of Referral Primary Health Centre and Additional Primary Health Centre	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	10.19
140	Construction of Buildings of Health Sub centre / Additional Primary Health Sub centre.	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	2.57



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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

*( ₹ in crore)*

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
141	Construction of Mental Sanitation Koilawar Hospital Building	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	1.65
142	Dental College and Hospital	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	16.50
143	For new Medical College and Para Medical Institution	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	40.70
144	Health and Public Education in Human Resources	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	305.32
145	Indira Gandhi Institute of Cardiology, Patna	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	10.00
146	Medical College	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	159.87
147	National Programme of Prevention and Management for Burn Injury (NPPMBI)	4210-Capital Outlay on Medical and Public Health	8448-Deposits of Local Funds	3.19
148	Chief Minister Drinking Water Determination Plan (Non-Quality Affected Area)	4215-Capital Outlay on Water Supply and Sanitation	8443-Civil Deposits	64.41
149	Chief Minister Drinking Water Determination Plan (Non-Quality Affected Area)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	602.00
150	Chief Minister Drinking Water Determination Scheme (Quality Affected Area)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	1776.60
151	Chief Minister drinking water Determination Scheme (Quality effected area)	4215-Capital Outlay on Water Supply and Sanitation	8443-Civil Deposits	27.80
152	National Rural Drinking Water Programme	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	701.50
153	Rural Water Supply Scheme (Tubewells, Wells and Hand pumps)	4215-Capital Outlay on Water Supply and Sanitation	8443-Civil Deposits	1.40
154	Rural Water Supply Scheme (Tube wells, Wells and Hand pumps)	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	23.00
155	Up gradation of Laboratory and Monitoring for quality of Water	4215-Capital Outlay on Water Supply and Sanitation	8448-Deposits of Local Funds	7.11

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)

**Book Adjustments**

**(b) Other Adjustments**

( ₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
156	Judges Residence (Law Department)	4216-Capital Outlay on Housing	8443-Civil Deposits	12.34
157	Other housing	4216-Capital Outlay on Housing	8443-Civil Deposits	21.39
158	Minority Residential School	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8448-Deposits of Local Funds	11.00
159	Construction of different Buildings related to Social Welfare	4235-Capital Outlay on Social Security and Welfare	8448-Deposits of Local Funds	21.62
160	Pucca Siege of Graveyard.(For Home Department)	4235-Capital Outlay on Social Security and Welfare	8443-Civil Deposits	1.73
161	Land acquisition for Industrial Training Institute	4250-Capital Outlay on other Social Services	8443-Civil Deposits	1.50
162	Block Minor Construction Work	4515-Capital Outlay on other Rural Development Programmes	8443-Civil Deposits	15.00
163	Chief minister village Connectivity plan (NDB)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	455.00
164	Gramin Tola Sampark Nishchaya Yojana	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	415.00
165	Mukhya Mantri Gram Sampark Yojana	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	2,054.85
166	Pradhan Manti Gram Sadak Yojana (PMGSY)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	234.25
167	Rural Development Projects (NABARD Aided Scheme)	4515-Capital Outlay on other Rural Development Programmes	8448-Deposits of Local Funds	68.00
168	Irrigation Created Project	4700-Capital Outlay on Major Irrigation	8443-Civil Deposits	32.35

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

**Annexure- A- contd...**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

( ₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
169	Irrigation Created Project (Work)	4700-Capital Outlay on Major Irrigation	8443-Civil Deposits	119.99
170	Irrigation Created Project (Work) (NABARD Aided Project)	4700-Capital Outlay on Major Irrigation	8443-Civil Deposits	155.56
171	Pradhan Mantri Krishi Sinchai Yojana	4700-Capital Outlay on Major Irrigation	8443-Civil Deposits	21.55
172	Loan from NABARD to Complete New/Incomplete Medium Irrigation Schemes	4702-Capital Outlay on Minor Irrigation	8443-Civil Deposits	7.42
173	Pradhan Mantri Krishi Sinchai Yojna (PMKSY)	4702-Capital Outlay on Minor Irrigation	8443-Civil Deposits	1.16
174	Water life greenery (NABARD endowed)	4702-Capital Outlay on Minor Irrigation	8443-Civil Deposits	24.80
175	Accelerated Irrigation Benefit and Flood Management Programme (AIBP) and other programme of Water Resource	4711-Capital Outlay on Flood Control Projects	8443-Civil Deposits	196.99
176	Flood Control Project (Work)	4711-Capital Outlay on Flood Control Projects	8443-Civil Deposits	47.57
177	Flood Control Projects (Work) (NABARD Aided Project)	4711-Capital Outlay on Flood Control Projects	8443-Civil Deposits	9.98
178	River management activity and work in the border area	4711-Capital Outlay on Flood Control Projects	8443-Civil Deposits	35.12
179	Bihar State Power (Ho.) co. Ltd.	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	1.33
180	Bihar State Power Transmission Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	5.50
181	North Bihar Power Distribution Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	65.87
182	Project of Bihar State Power (Holding) Company Ltd.	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	191.26
183	Project of Bihar State Power Transmission Company Ltd. (BSPTCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	10.00
184	Project of North Bihar Power Distribution Company Ltd. (NBPDCCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	389.62
185	Project of South Bihar Power Distribution Company Ltd. (SBPDCL)	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	400.08

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

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**Annexure- A- conclud.**  
(Refer Para 1(ii) of Notes to Accounts)  
**Book Adjustments**

**(b) Other Adjustments**

( ₹in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
186	South Bihar Power Distribution Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	62.30
187	ReshamBhawan	4851-Capital Outlay on Village and Small Industries	8448-Deposits of Local Funds	1.51
188	Bridge	5054-Capital Outlay on Roads and Bridges	8443-Civil Deposits	4.01
189	Bridge (NABARD)	5054-Capital Outlay on Roads and Bridges	8443-Civil Deposits	67.13
190	Central Road Fund	5054-Capital Outlay on Roads and Bridges	8443-Civil Deposits	49.37
191	Major Roads	5054-Capital Outlay on Roads and Bridges	8443-Civil Deposits	97.49
192	Construction and Renovation of Tourism Structures	5452-Capital Outlay on Tourism	8443-Civil Deposits	2.78
193	Development of Tourism Structures	5452-Capital Outlay on Tourism	8448-Deposits of Local Funds	37.71

(Source : VLC database)

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

**Annexure- B**

*(Refer Para 2(iv) of Notes to Accounts)*

**(a) Transactions under Minor Head 800 - 'Other Receipts'**

*(₹ in crore)*

Sl. No.	Major Heads	Nomenclature	Total Receipts	Receipts under Minor Head 800	Percentage of receipts under Minor Head 800 to Total Receipts
1	0049	Interest Receipts	3,240.62	3,063.65	94.54
2	0059	Public Works	4.79	4.46	93.03
3	0070	Other Administrative Services	27.88	15.67	56.21
4	0075	Miscellaneous General Services	33.75	28.54	85.01
5	0230	Labour and Employment	11.36	7.98	70.26
6	0235	Social Security and Welfare	0.06	0.06	100.00
7	0401	Crop Husbandry	8.47	4.71	55.68
8	0426	Co-operation	6.17	3.28	53.10
9	0506	Land Reforms	0.14	0.17	117.51 <sup>#</sup>
10	0851	Village and Small Industries	0.10	0.10	100.00
11	0852	Industries	0.11	0.11	100.00
12	1053	Civil Aviation	3.15	3.13	99.32
13	1056	Inland Water Transport	0.01	0.01	100.00
14	1456	Civil Supplies	0.01	0.01	100.00

(Source : VLC database)

<sup>#</sup> Includes accounting refund to the extent of ₹0.01 crore. Hence the percentage is more than 50 and above.

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

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**Annexure- B-concl.***(Refer Para 2(iv) of Notes to Accounts)***(b) Transactions under Minor Head 800 - 'Other Expenditure'***(₹ in crore)*

<b>Sl. No.</b>	<b>Major Heads</b>	<b>Nomenclature</b>	<b>Total Expenditure</b>	<b>Expenditure under Minor Head 800</b>	<b>Percentage of Expenditure under Minor Head 800 to Total Expenditure</b>
1	2250	Other Social Services	13.71	17.01	124.09
2	5475	Capital Outlay on Other General Economic Services	53.47	53.47	100.00

(Source : VLC database)

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

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**Annexure- C***(Refer Para 2(vii) of Notes to Accounts)***Details of unadjusted AC Bills Major Head wise***(₹ in crore)*

<b>Sl. No.</b>	<b>Head</b>	<b>No. of AC bills</b>	<b>Amount</b>	<b>Percentage to Total</b>
1.	2245- Relief on account of Natural Calamities	1,654	6,787.70	50.04
2.	4202- Capital Outlay on Education, Sports, Art and Culture	393	1,246.98	9.19
3.	2406- Forestry and Wild life	7,833	874.03	6.44
4.	2202- General Education	1,444	459.86	3.39
5.	4515- Capital Outlay on other Rural Development Programs	474	455.90	3.36
6.	4210- Capital Outlay on Medical and Public Health	112	263.33	1.94
7.	4070- Capital Outlay on other Administrative Services	179	252.12	1.86
8.	4059- Capital Outlay on Public Works	59	211.68	1.56
9.	2235- Social Security and Welfare	2,107	166.71	1.23
10.	2852- Industries	84	166.23	1.22
11.	2210- Medical and Public Health	265	140.39	1.03
12.	4425- Capital Outlay on Co-operation	162	132.32	0.98
13.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	504	125.76	0.93
14.	2403- Animal Husbandry	251	104.60	0.77

(Source : VLC database)

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

**Annexure- D**

*(Refer Para 2(viii) of Notes to Accounts)*

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

*(₹ in crore)*

Sl. No.	Name of the Department	2003-04 to 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (upto 8/19)	Total
1	Panchayati Raj Department	2,167.91	715.19	585.10	4,865.72	7,933.59	8,762.91	1,891.97	26,922.39
2	Education Department	3,630.94	302.95	1,205.34	1,838.78	3,567.56	3,418.52	5,248.60	19,212.69
3	Social Welfare Department	243.87	137.13	134.21	583.30	1,992.54	3,763.23	4,087.59	10,941.87
4	Urban Development and Housing Department	1,781.64	945.73	876.33	1,023.10	1,724.02	2,440.35	1,231.82	10,022.99
5	Rural Development Department	70.58	219.43	114.98	13.04	201.66	2,579.89	1,436.15	4,635.73
6	SC & ST Welfare Department	970.22	124.78	47.86	446.29	1,577.92	979.37	317.18	4,463.62
7	Backward class & most backward class welfare Department	175.40	41.84	405.16	48.11	1,035.61	1,386.15	906.61	3,998.88
8	Disaster Management Department	703.77	162.11	134.28	1,120.11	160.84	1,473.42	0.00	3,754.53
9	Agriculture Department	118.87	189.49	547.61	747.66	839.34	484.87	252.20	3,180.04
10	Health Department	150.05	1.11	2.00	17.29	456.67	1,055.12	514.98	2,197.22

(Source : Data provided by State Government)



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

**Annexure- E**  
(Refer Para 2(xii) of Notes to Accounts)  
**Grants/Loans given to PSUs where accounts are not finalised**

(₹ in crore)

Sl. No.	Name of PSUs	Investment made by the State Government during the year for which accounts are in arrears							Accounts are in arrears (as on 2020-21)
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	Years from which accounts are in arrears	
<b>A. WORKING GOVERNMENT COMPANIES</b>									
1	Bihar state Education Finance Corporation Limited	0.00	1,198.00	0.00	12.65	0.00	1,210.65	2019-20	2
2	Patna Metro Rail Corporation	113.60	0.00	0.00	0.00	0.00	113.60	2018-19	3
3	Biharsharif Smart City Limited	0.05	0.00	0.00	112.50	0.00	112.55	2018-19	3
4	Muzaffarpur Smart City Limited	0.05	0.00	0.00	0.00	0.00	0.05	2017-18	4
5	Bihar State Mining Corporation	20.00	0.00	0.00	0.00	0.00	20.00	2017-18	4
6	Bihar State Film Development and Finance Corporation Limited	0.00	0.00	0.00	2.45	0.00	2.45	2017-18	4
7	Bihar State Tourism Development Corporation Limited	0.00	0.00	0.00	5.23	0.00	5.23	2015-16	6
8	Bihar Police Building Construction Corporation Limited	9.90	0.00	0.00	0.00	0.00	9.90	2017-18	4
9	Bihar State Minorities Finance Corporation Limited	128.91	7.00	300.00	165.00	0.00	600.91	2014-15	9
10	Bihar Rajya Beej Nigam Limited	0.00	2.28	0.00	105.39	8.66	116.33	2005-06	16
11	Bihar State Food & Civil Supplies Corporation Limited	0.00	1,114.81	4,027.81	0.00	6,283.07	11,425.69	2003-04	18
12	Bihar State Backward Classes Finance & Development Corporation	20.74	7.49	25.00	0.00	0.00	53.23	1998-99	23
13	Bihar State Hydroelectric Power Corporation Limited	0.00	40.26	0.00	0.00	0.00	40.26	2014-15	7
14	South Bihar Power Distribution Company Ltd.	0.00	0.00	683.83	0.00	0.00	683.83	2019-20	2
15	North Bihar Power Distribution Comapany Ltd.	490.58	46.12	481.10	2,251.37	0.00	3,269.17	2020-21	1
<b>Total- A</b>		<b>783.83</b>	<b>2,415.96</b>	<b>5,517.74</b>	<b>2,654.59</b>	<b>6,291.73</b>	<b>17,663.85</b>		
<b>B. WORKING STATUTORY CORPORATION</b>									
1	Bihar State Road Transport Corporation	0.00	318.24	0.00	157.03	899.81	1,375.08	2017-18	4
2	Bihar State Warehousing Corporation Ltd.	0.00	0.00	164.01	0.00	0.00	164.01	2015-16	6
<b>Total- B</b>		<b>0.00</b>	<b>318.24</b>	<b>164.01</b>	<b>157.03</b>	<b>899.81</b>	<b>1,539.09</b>		

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

**Annexure- E- conclud.**  
(Refer Para 2(xii) of Notes to Accounts)  
**Grants/Loans given to PSUs where accounts are not finalised**

(₹ in crore)

Sl. No.	Name of PSUs	Investment made by the State Government during the year for which accounts are in arrears							Accounts are in arrears (as on 2020-21)
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	Years from which accounts are in arrears	
<b>C.</b>	<b>NON-WORKING GOVERNMENT COMPANIES</b>								
1	Bihar State Fruits & Vegetables Development Corporation Limited.	0.00	1.00	0.00	0.00	0.00	1.00	2015-16	6
2	Bihar State Industrial Development Corporation Limited	0.00	5.00	0.00	0.00	0.00	5.00	2011-12	12
3	Bihar State Construction Corporation Limited	0.00	2.28	0.00	0.00	0.00	2.28	2003-04	18
4	Bihar State Mineral Development Corporation Limited	0.00	0.00	0.00	11.00	0.00	11.00	2001-02	20
5	Bihar state Forest Development Corporation Limited	0.00	3.12	0.00	0.00	0.00	3.12	2001-02	20
6	Bihar Rajya Matasya Vikas Nigam Limited	1.25	5.63	0.00	0.26	0.00	7.14	1993-94	28
7	Bihar State Export Corporation Limited	0.00	2.21	0.00	0.00	0.08	2.29	1992-93	29
8	Bihar State Small Industries Corporation Limited	0.00	1.66	0.00	0.00	2.47	4.13	1991-92	30
9	Bihar State Textile Corporation Limited	5.80	2.74	0.00	0.00	0.00	8.54	1988-89	33
10	Bihar State Pharmaceuticals & Chemical Development Corporation Limited.	12.92	6.30	0.00	0.00	0.00	19.22	1986-87	35
11	Bihar State Sugar Corporation Limited	11.21	365.32	0.00	0.00	197.93	574.46	1985-86	36
12	Bihar State Handloom & Handicrafts Corporation Limited.	3.72	0.25	0.00	0.00	0.48	4.45	1984-85	37
13	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0.00	0.00	55.41	79.41	1983-84	38
14	Bihar State Leather Industries Development Corporation Limited	12.26	43.18	0.00	0.00	0.00	55.44	1983-84	38
15	Bihar State Water Development Corporation Limited	5.00	154.33	0.00	0.00	0.00	159.33	1979-80	42
16	Bihar Scooter Limited	0.00	6.09	0.00	0.00	0.00	6.09	1977-78	44
	<b>Total- C</b>	<b>57.38</b>	<b>617.89</b>	<b>0.00</b>	<b>11.26</b>	<b>256.37</b>	<b>942.90</b>		
	<b>Total- (A+B+C)</b>	<b>841.21</b>	<b>3,352.09</b>	<b>5,681.75</b>	<b>2,822.88</b>	<b>7,447.91</b>	<b>20,145.84</b>		

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

**Annexure- F**  
(Refer Para 2(xiv) of Notes to Accounts)  
**Expenditure on Ecology and Environment**

*(₹ in crore)*

Sl.No.	Major Head	Sub-Major Head	Minor Head	Expenditure Incurred during	Budget Provision	Percentage of expenditure to Budget provision
1	2215	01	102	476.72	833.09	57.22
		02	105	514.58	1,579.48	32.58
		02	789	362.54	645.99	56.12
		02	796	12.22	40.50	30.17
		02	191	161.74	161.75	99.99
		02	192	12.33	20.00	61.65
		02	193	5.30	10.00	53.00
2	2217	01	001	5.99	6.56	91.31
		03	051	1,076.45	2,436.73	44.18
		03	192	35.94	52.50	68.46
		03	193	22.43	107.92	20.78
		80	001	7.00	159.72	4.38
3	2406	01	001	118.95	124.18	95.79
		01	105	0.00	22.07	0.00
		01	789	57.57	72.00	79.96
		01	796	4.49	4.50	99.78
		04	101	3.88	18.14	21.39
		04	789	0.39	0.39	100.00
		04	796	0.10	0.16	62.50
4	2810	60	600	21.53	34.46	62.48
5	2852	80	102	160.63	266.26	60.33
6	3435	04	101	10.00	10.00	100.00
7	4202	01	201	0.00	225.00	0.00
		01	202	398.49	882.77	45.14
8	4711	01	051	660.87	1,225.11	53.94
		01	789	101.91	210.00	48.53

(Source: VLC database)

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

**Annexure- G**

*(Refer Para 4(iii) of Notes to Accounts)*

**Suspense and Remittance Balances**

*(₹ in crore)*

Name of Minor Head	2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-101 – Pay and Accounts Office Suspense	314.56	0.00	289.23	0.00	313.90	0.00
<b>Net</b>	<b>(Dr) 314.56</b>		<b>(Dr) 289.23</b>		<b>(Dr) 313.90</b>	
8658-102 – Suspense Accounts (Civil)	4,408.94	452.87	10,495.81	638.35	15,598.70	1,070.92
<b>Net</b>	<b>(Dr) 3,956.07</b>		<b>(Dr) 9,857.46</b>		<b>(Dr) 14,527.78</b>	
8658-110 – Reserve Bank Suspense- Central Accounts Office	1,280.04	894.61	1,194.19	894.61	1,501.24	895.64
<b>Net</b>	<b>(Dr) 385.43</b>		<b>(Dr) 299.58</b>		<b>(Dr) 605.60</b>	
8782-102-Public Works Remittances	16,746.56	15,838.27	16,748.75	15,837.56	16,749.16	15,837.54
<b>Net</b>	<b>(Dr) 908.29</b>		<b>(Dr) 911.19</b>		<b>(Dr) 911.62</b>	
8782-103-Forest Remittance	3,146.33	2,937.60	3,146.65	2,938.38	3,147.35	2,943.86
<b>Net</b>	<b>(Dr) 208.73</b>		<b>(Dr) 208.27</b>		<b>(Dr) 203.49</b>	

(Source: VLC database)

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

**Annexure- H**  
(Refer Para 3(xvii) of Notes to Accounts)  
**Incomplete projects aged five years and more**

(₹ in crore)

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
<b>WATER RESOURCES DEPARTMENT</b>										
1	Construction of Malai Barrage in Nawanagar in Buxar	47.52 *	2013	2022	72	4.98	27.82	1.00	*	*
2	Construction work of Bilaspur distribution, emanating from Durgavati right main canal ten chain number 373.00 in Rohtas	3.13 *	2015-16	2022	70	*	1.90	0.31	*	*
3	Construction of Hamidnagar Barrage in Punpun in Gaya	89.57 dt.10/05/05	2005	2008	56	*	50.46	*	*	*
4	Construction of Structure in Hajipur Distributory & Bhagwanpur Distributory of Vaishali Branch Canal in Vaishali	1.15 *	2015	2016	59	*	0.68	*	*	*
5	Construction of canal and its lining work & structure (From RD 790.00 to 806.40) under Tirhut Main Canal (M/S Sri Bala jee Enterprises) in Motipur Camp-Muzaffarpur	01SBD/2016-17 dt.23/10/16 ₹35.83 02 SBD/SUP/2017-18 dt.18/12/17 ₹3.58 03SBD/SUP/2017-18 dt.06/02/18 ₹6.35 Total Sgr. ₹45.77	2016	2018	82	2.86	36.28	9.48	*	*
6	Construction of canal and its lining work & structures (From RD 790.00 to 806.40) under Tirhut Main Canal (Ayamns Infra Survey) in Motipur Camp-Muzaffarpur	01F2/2014-15 dt.16/09/14 ₹0.35 02SBD/2014-15 dt.16/09/14 ₹2.33 01F2/SUP/2016-17 dt.17/02/2017 ₹0.68 02SBD/SUP/2016-17 dt.20/02/2017 ₹4.34	2014	2018	68	*	4.21	3.49	*	*
7	Restoration of Chandpur Distributory and its Distribution system, Kanhauli Sub Distributory and its Distribution system, Bhawarajpur Sub Distributory and its Distribution system, under Restoration work of Western Gandak Canal system, Bihar (New Major ERM)	1.58 dt.02/01/15	2014-15	2017-18	0.58	4.32	96.44	*	*	*

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

**Annexure- H- Contd...**

*(Refer Para 3(xvii) of Notes to Accounts)*

**Incomplete projects aged five years and more**

*(₹ in crore)*

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
8	Restoration of Hathua Branch Canal (90.00 to 183.40 RD) & its distribution system & Guthni distributory & its distribution system Titra sub distributor and its distribution system under Restoration work of Western Gandak Cana System Bihar "Saran Canal and its distribution system Bihar (New Major ERM)"	1.59 dt.30/01/15	2014-15	2017-18	15	*	24.40	*	*	*
9	Construction of residual E/W & structure of Minors OR2 (Bijkhana minor), OR3 (Jamuari Minor) ,OL2 (Arer Minor), OL3 (Balal Sub. Disty) off taking from 22.10, 29.00, 33.32 & 50.90 respectively of kings canal (Ex. R.D 8.20 of S.B.C.) system in Darbhanga	6.15 dt.28/07/14	2014-15	2015-16	36	0.46	2.22	*	*	3.93
10	Construction of residual E/W structure of Minors OR4 (Parsauni Sub. Dysty.), OR7 (Khairi banka Minor), off taking from 34.33 & 59.07 respectively of kings canal (Ex. R.D 8.20 of S.B.C) system in Darbhanga	8.43 dt.28/07/14	2014-15	2015-16	43	0.81	3.59	*	*	4.84
11	Construction of residual E/W & structure of Minors OR8 off taking from 88.90 of kings canal (Ex. R.D 8.20 of S.B.C) system in Darbhanga	5.98 dt.11/11/14	2014-15	2015-16	36	0.09	2.13	*	*	3.85
12	Construction of residual E/W & structure of Minors OR6 (Mimari Sub. Disty) & OL4 (Bhojparaul Minor) off taking from R.D 50.90 & 59.07 respectively of kings canal (Ex. R.D 8.20 of S.B.C) system in Darbhanga	4.77 dt.03/01/15	2014-15	2015-16	45	0.82	2.12	*	*	2.64
13	Construction of residual E/W & structure of OL5 (Darima Sub. Disty) of kings canal (Ex. R.D 8.20 of S.B.C.) system in Darbhanga	8.11 dt.08/04/15	2015-16	2016-17	40	0.29	3.24	*	*	4.87
14	Construction of residual E/W & structure of Malmal minor with sub minor off taking R.D 178.00 of WKMC in Darbhanga	1.84 dt.05/09/16	2016-17	2017-18	25	0.46	0.46	*	*	1.38
15	Construction of residual E/W & structure of Kalikapur minor with sub minor off taking R.D 178.00 of WKMC in Darbhanga	1.57 dt.24/09/16	2016-17	2017-18	4	0.07	0.07	*	*	1.50
16	Western Gandak Canal Restoration Work Group No-08 in Madhaura	14.84 *	2014-15	2019-20	23	*	3.54	*	*	*

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

**Annexure- H- Contd...**

*(Refer Para 3(xvii) of Notes to Accounts)*

**Incomplete projects aged five years and more**

*(₹ in crore)*

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
17	Residual E/W & construction of structures of sub distributaries/Minors off taking between RD 0.00 to 45.00 of Bideshwar Asthan Sub branch Canal 015BD/2014-15 (13.12.2014) in Madhubani	2.62 *	2014-15	2015-16	10	0.26	*	*	*	*
18	Residual E/W & construction of structures of sub distributaries/Minors off taking between RD 66.10 to 88.40 of Bideshwar Asthan Sub branch Canal 06F2/2014-15 (19.02.2015) in Madhubani	1.30 *	2014-15	2015-16	68	0.88	*	*	*	*
19	Residual E/W & construction of structures of sub distributaries/Minors off taking between RD 45.00 to 73.30 of Bideshwar Asthan Sub branch Canal 015BD/2015-1606F2/2014-15 (19.02.2015) in Madhubani	5.11 *	2015-16	2016-17	43	2.19	*	*	*	*
20	Restoration of Saran main Canal and its small distribution system, Bishanpur Distributary and Sidhawallia Distributary and its Distribution system, Pithauri Distributary and its Distribution system, under "Restoration work of Western Gandak Canal system, Bihar "(Saran main canal and its distribution system), Bihar (New Major ERM)" in Siwan	75.32 dt.31/10/14	2014-15	2017-18	62	0.65	47.29	*	*	*
21	Restoration of Hathua Canal (0.00 to 90.00 RD) & its Distribution system and Siwan Sub branch canal and its Distribution system, under "Restoration work of Western Gandak Canal system, Bihar "(Saran main Canal and its Distribution system), Bihar (New Major ERM)" in Siwan	219.36 dt.02/02/15	2014-15	2017-18	12	*	26.00	*	*	*
22	Punpun Branch Canal SBD- 1/2016-17 in Goh	43.95 *	2016	2018	13	*	9.46	*	*	*
23	Kinger Distributary SBD- 2/2016-17 in Goh	9.12 *	2017	2018	56	*	5.26	*	9.40	
24	Restoration of Chhapra Branch Canal and its Distribution System (Group No. 05) in Chhapra	114.94 *	2014-15	2021-22	65	1.73	2.73	1.00	*	*
25	Restoration of Patheda Branch Canal and Salempur Distributary, Sultanpur Distributary and it Distribution system. (Group No. - 06) in Chhapra	222.56 *	2014-15	2021-22	68	0.30	*	*	*	*

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

**Annexure- H- Contd...**  
(Refer Para 3(xvii) of Notes to Accounts)  
**Incomplete projects aged five years and more**

(₹ in crore)

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
<b>PUBLIC HEALTH ENGINEERING DEPARTMENT</b>										
1	Multi Village Water Supply Scheme in Bhagalpur	71.28 *	2013-14	2017-18	57	5.08	35.59	30.62	**	**
2	Construction of Matihani MVS in Begusarai	191.78 *	2015	2018	49	38.85	121.68	*	*	*
<b>BUILDING CONSTRUCTION DEPARTMENT</b>										
1	Construction of Vidhayak Awasan M.L.C. Parisar of work in Patna	116.43 *	2016-17	2020-21	65	0.08	88.65	*	450.32	*
2	Construction of Engineering college at Katihar	100.73 dt.24/08/16	2016-17	2018-19	67	66.25	66.25	34.47	*	*
<b>LOCAL AREA ENGINEERING</b>										
1	Construction of Panchayat Sarkar Bhawan at Shahari Panchayat (Barh), Karzaan Panchayat (Belchhi) in Patna	2.64 dt.22/07/13	2014-15	2015-16	64	0.58	1.70	0.94	*	*
2	Development & Beautification of Triveni Ghat, the meeting point of Ganga & Punpun rivers near Fatuha in Patna	2.38 dt.12/09/12	2012-13	2014-15	76	0.40	1.83	0.55	*	*
3	Development & Beautification of Kataiya Ghat, the meeting point of Ganga & Punpun rivers near Fatuha in Patna	2.35 dt.12/09/13	2013-14	2014-15	68	0.30	1.61	0.74	*	*
4	Construction of Sufi Research centre in the campus of Khanqah Munimia, in Patna City	1.25 dt.20/11/13	2014-15	2015-16	64	0.31	0.81	0.44	*	*
5	Construction of Rest house in the campus of Khanqah Munimia in Patna City	1.61 dt.20/11/13	2014-15	2015-16	63	0.49	1.02	0.59	*	*
6	Construction of Sports Arena Stadium at Gulzarbadh in Patna	1.53 dt.03/05/14	2014-15	2015-16	89	0.19	1.37	0.17	*	*
7	Construction of Community Building near Dak Bunglow Bakhtiarpur in Patna	3.51 dt.21/03/16	2016-17	2017-18	50	1.76	1.76	1.75	*	*
8	Construction of Community Building at Barh Block in Patna	3.12 dt.01/07/16	2016-17	2017-18	25	0.80	0.80	2.32	*	*
9	Construction of panchayat sarkar bhawan at 1. Tikampur under Pachrour panchayat 2. Gaiharakhpura under Taraiya 3. Ramchoura under Ishuapur Panchayat	2.37 dt.01/10/13	2013	2014	60	*	1.31	*	*	*



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

**Annexure- H- Contd...**

*(Refer Para 3(xvii) of Notes to Accounts)*

**Incomplete projects aged five years and more**

*(₹ in crore)*

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
10	Construction work of Panchayat Amkola, Dharhara and Bagula Panchayat Government building under Mohanpur block in Sherghati	2.58 *	2013	2014	83	*	1.85	*	*	*
11	Construction work of Panchayat Government building in Panchayat Pankara and Sewra under Dumaria block in Sherghati	1.72 *	2013	2014	77	*	1.05	*	*	*
	Construction of Panchayat Sarkar Bhawan at Chaksikandar Kalyanpur under Bidupur block in Vaishali									
12	Construction of Panchayat Sarkar Bhawan at Bidupur under Bidupur block in Vaishali	2.51	2013-14	2014-15	85	*	1.36	*	*	*
	Construction of Panchayat Sarkar Bhawan at Daudnagar under Bidupur block in Vaishali									
13	E Kisan Bhawan at Jiradei in Siwan	1.01 *	2014-15	2017-18	80	*	0.53	0.48	*	*
14	Construction work of E-Kisan Bhawan in Garhpura block under Begusarai district	1.06 dt.10/03/17	2016-17	2017-18	80	0.47	0.47	0.51	*	*
15	Construction work of Panchayat Sarkar Bhawan in Panchayat Amkola, Dharhara and Bagula under Mohanpur block in Sherghati	2.58 *	2013	2014	83	*	1.85	*	*	*
16	Construction work of Panchayat Pankara and Sewra Sarkar Bhawan under Dumaria block in Sherghati	1.72 *	2013	2014	77	*	1.05	*	*	*
<b>ROAD CONSTRUCTION DEPARTMENT</b>										
1	Construction/Improvement Cum (CMBD) work for Badarjimi - Kailgarth road (in Mirganj - Barharia road from Gyani more to Khanpur) from km 6.103 to 11.123 (length 5.02 km) under RCD in Siwan	11.75 dt.24/08/15	2015-16	2020-21	0.79	0.45	9.23	2.52	*	2.52
2	IRQP work of Maharajanj - Tarwara road in km 0.00 to 10.20 for the year 2014-15 under CMBD in Siwan	16.66 dt.31/12/14	2015-16	2020-21	82.91	0.43	13.81	2.85	*	2.85
3	Construction/Improvement (Widening & Strengthening) cum CMBD work for Ziradei - Narendrapur road from km 0.00 to 5.00 for the year 2013-14 under CMBD in Siwan	5.98 dt.22/02/14	2014-15	2020-21	86.93	0.77	5.20	0.78	*	0.78

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

**Annexure- H- Contd...**

*(Refer Para 3(xvii) of Notes to Accounts)*

**Incomplete projects aged five years and more**

*(₹ in crore)*

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
4	Construction/Improvement cum CMBD work for the road Chorauli - Barkagoan - Nagouli - Sipah - Basantpur road from km 0.00 to 6.230 under road division, Siwan for the year 2015-16 in Siwan	9.90 dt.19/08/15	2015-16	2021-22	81.89	0.44	8.11	1.79	*	1.79
5	Construction/Improvement (Widening & Strengthening) cum output and performance based road Assets maintenance work for Ander - Raghunathpur road from km 0.0 - 11.40 for the year 2013-14 in Siwan	22.59 dt.11/02/14	2014-15	2020-21	79.5	1.98	17.96	4.63	*	4.63
6	Construction/Improvement work with maintenance work in km 0.00 to km 10.966 in SH-100 (Bandhuganj - Rohani) Dhanarua-Tandwa Chandhariya road under construction cum maintenance bidding document in Patna	20.40 dt.28/11/14	2014-15	2017-18	80	12.36	16.02	4.38	*	*
7	Improvement integrated riding quantity pavement work in km 01 to 36 (P) (Total length 35.6 km road length) of Didarganj Bakhtiyarpur road (SH-106) (Under Construction cum Maintenance Bidding Document) in Patna	98.46 dt.31/07/15	2015-16	2017-18	80	70.41	75.69	22.77	*	*
8	Improvement/Strengthening work of Ullar Masaurhi road (11.30 km to 21.80 km) under construction cum maintenance Bidding document in Patna	20.97 dt.31/07/15	2016-17	2017-18	70	14.58	14.58	6.39	*	*
9	Widening & Strengthening of road from NH-83 (Punpun) to Akbarpur more via Nawada, Rajgath path from Km 0.00 to 11.70 under construction cum maintenance Bidding document in Patna	17.00 dt.05/08/15	2015-16	2017-18	25	3.53	3.66	13.34	*	*
10	Temporary road to Reach Traffic in to Parking Area Bypass Thana Patna (Opposite N.H.-30) at Milkichak Mauza in Patna	4.32 dt.16/03/17	2016-17	2017-18	70	2.72	2.72	1.60	4.32 dt.16/03/17	
11	Construction of High Level RCC Bridge- 3x18.0 M over Morhar river in 13th km of Tiskhora to Karauna (NH-83) road in Patna	4.08 dt.28/11/14	2016-17	2017-18	20	3.44	3.44	0.65	*	*

**NOTES TO ACCOUNTS- Concl'd.**

**Annexure- H- Concl'd.**

*(Refer Para 3(xvii) of Notes to Accounts)*

**Incomplete projects aged five years and more**

*(₹ in crore)*

Sl. No.	Name of the project / works	Estimated cost of work/date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payment	Revised cost, if any/date of revision <sup>#</sup>	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11
12	Construction/Improvement cum Output & Performance based Road Assets maintenance work for the road Patghat - Biraoul - Nirbhapur - Gangdwar - Bhagwanpur (km 0.00 to 26.00) road for the year 2014-15 in Madhubani	24.71 dt.01/04/15	2015	2021	89	0.00	22.00	2.71	*	*
13	Construction/Improvement cum Output & Performance based Road Assets maintenance work for the road Rampatti - Koilakh - Nirbhapur - Ramkhetari (km 0.00 to 13.20) road for the year 2014-15 in Madhubani	11.69 dt.08/05/15	2015	2021	78	0.00	9.17	2.52	*	*
14	Construction/Improvement cum Output & Performance based Road Assets maintenance work for the road Bhupatti Chowk to Rampur Chowk road (km 0.00 to 4.20) road for the year 2016-17 in Madhubani	7.38 dt.28/03/16	2016	2022	82	0.00	5.57	1.82	*	*
15	Construction/Improvement cum Output & Performance based Road Assets maintenance work for the road Padma - Sidhapkala Road from (km 2nd to 4th km i.e. Sidhapkala village to Sidhapkala chowk Part) Road under Road Division in Madhubani	2.53 dt.28/03/16	2016	2022	76	0.00	2.23	0.30	*	*
16	Widening & Strengthening of NH-84 to Nimej-Simra-Gangauli road for the year 2012-13 in Buxar	9.63 dt.26/12/12	2012-13	2014-15	55	*	5.43	*	*	*
<b>RURAL WORKS DEPARTMENT</b>										
1	L048-Anti T04 to Fatehpur (VR48)-550 in Tekari, Gaya	4.17 *	2014-15	2015-16	50	*	3.10	*	*	*
2	Jogi Chowk to Balha Harijan Tola work in Samastipur	1.08 *	2016-17	2017-18	70	*	0.75	0.24	*	*

Source : Information provided by the State Government.

<sup>§</sup>Included only the Incomplete Capital Works whose estimated cost of work is rupees one crore or above.

<sup>\*</sup>Date of sanction not provided by the concerned Divisions/State Government.

<sup>\*\*</sup>Details not provided by the concerned Divisions/State Government.

<sup>#</sup>Date of revision not provided by the concerned Divisions/State Government.





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