



Finance Accounts (Volume I)

2021-22



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



Government of Bihar

Finance Accounts (Volume I)

for the year 2021-22

Government of Bihar

Table of Contents

Subject	Page(s)
Volume- I	
■ Report of the Comptroller and Auditor General of India	iii - x
■ Guide to the Finance Accounts	xi - xvi
Statement 1 Statement of Financial Position	2-3
Statement 2 Statement of Receipts and Disbursements	4-6
Annexure A. Cash Balances and Investments of Cash Balances	7
Statement 3 Statement of Receipts (Consolidated Fund)	8-10
Statement 4 Statement of Expenditure (Consolidated Fund)	11-15
Statement 5 Statement of Progressive Capital Expenditure	16-20
Statement 6 Statement of Borrowings and Other Liabilities	21-22
Statement 7 Statement of Loans and Advances given by the Government	23-24
Statement 8 Statement of Investments of the Government	25
Statement 9 Statement of Guarantees given by the Government	26
Statement 10 Statement of Grants-in-aid given by the Government	27-28
Statement 11 Statement of Voted and Charged Expenditure	29
Statement 12 Statement on Sources and Application of funds for Expenditure other than Revenue Account	30-32
Statement 13 Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	33-34
■ Notes to Finance Accounts	35-50
Volume- II	
Part I Detailed Statements	
Statement 14 Detailed Statement of Revenue and Capital Receipts by Minor heads	52-78
Statement 15 Detailed Statement of Revenue Expenditure by Minor heads	79-131
Statement 16 Detailed Statement of Capital Expenditure by Minor heads and Sub heads	132-223
Statement 17 Detailed Statement of Borrowings and Other Liabilities	224-237
Statement 18 Detailed Statement of Loans and Advances given by the Government	238-279
Statement 19 Detailed Statement of Investments of the Government	280-300
Statement 20 Detailed Statement of Guarantees given by the Government	301-304
Statement 21 Detailed Statement on Contingency Fund and Other Public Account transactions	305-315
Statement 22 Detailed Statement on Investment of Earmarked Funds	316-319

Table of Contents

Subject	Page(s)
Part II Appendices	
Appendix I Comparative Expenditure on Salary	322-330
Appendix II Comparative Expenditure on Subsidy	331-335
Appendix III Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	336-382
Appendix IV Details of Externally Aided Projects	383-384
Appendix V Scheme Expenditure	385-437
A. Central Schemes (Centrally Sponsored Schemes and Central Area Schemes)	
B. State Schemes	
Appendix VI Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited Figures)	438-465
Appendix VII Acceptance and Reconciliation of balances	466-468
Appendix VIII Financial results of Irrigation Schemes	469-470
Appendix IX Commitments of the Government-List of Incomplete Capital Works	471-507
Appendix X Maintenance Expenditure with segregation of Salary and Non-salary portion	508-510
Appendix XI Major Policy Decisions of the Government during the year on new schemes proposed in the Budget	511
Appendix XII Committed Liabilities of the Government	512
Appendix XIII Re-organisation of the State- items for which allocation of balances between the States has not been finalised	513-516

Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Bihar

Opinion

The Finance Accounts of the Government of Bihar for the year ended 31 March 2022, present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly, the financial position and the receipts and disbursements of the Government of Bihar for the year 2021-22.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Bihar being presented separately for the year ended 31 March 2022.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Bihar and the statements received from the Reserve Bank of India.

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

Responsibilities for the Audit of the Annual Accounts

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

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

Emphasis of Matter

I want to draw attention to:

1. An amount of ₹ 279.12 crore (previous year's short transfer of balance ₹ 338.96 crore minus ₹ 59.84 crore excess transferred during 2021-22) was yet to be transferred to National Securities Depositories Limited (NSDL) as on 31 March 2022, on account of contributions of the Employees as well as of the Government. Uncollected, unmatched, and un-transferred amounts, with accrued interest represent outstanding liabilities of the Government under the National Pension System.

(Note 5(i) to Finance Accounts)

2. During the year 2021-22, departments of the State Government had drawn ₹2,460.86 crore from Government's accounts against 3,605 Abstract Contingent (AC) bills, in which 954 AC bills, amounting to ₹ 572.76 crore (23.27 per cent), were drawn in March 2022. Substantial expenditure against AC bills in March shows that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

Further, 25,101 AC bills amounting to ₹ 6,859.68 crore drawn up to 2020-21 were outstanding, as on 31 March 2022, in addition to the 827 AC Bills of 2021-22, amounting of ₹ 770.05 crore, which were outstanding on March 2022. Thus, a total of 25,928 AC bills, amounting to ₹ 7,629.73 crore, were outstanding, as on 31 March 2022. Advances drawn and not accounted for added to the possibility of wastage/misappropriation of government funds.

(Note 3(vi) to Finance Accounts)

3. During the year 2021-22, 23,188 Utilisation Certificates amounting to ₹ 99,178.89 crore, which had become due (drawn up to 31.08.2020) for submission, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by Government of Bihar.

Therefore, there was no assurance that the amount of ₹ 99,178.89 crore had actually been utilised, for the purpose for which it was sanctioned/authorised by the Legislature. High pendency of UCs is fraught with risk of misappropriation of funds and fraud. The major defaulting departments were Panchayati Raj Department (₹ 34,707.48 crore), Education Department (₹ 25,867.47 crore) and Urban Development Department (₹ 11,092.71 crore).

(Note 3(vii) to Finance Accounts)

4. As per CFMS, an amount of ₹4,040.21 crore was lying parked in Personal Deposit (PD) Accounts, at the end of March 2022, under 212 administrators. Further, migration of 05 PD Accounts, from CTMIS to CFMS, containing an amount of ₹1.54 crore, was pending till date.

After a lapse of three financial years (since 01.04.2019) of accounting under CFMS, the accuracy and reliability of data in respect of PD Accounts could not be ascertained and the same is being reflected in Finance Accounts of the respective year and State Finance Audit Report. The treasury offices/administrators had neither furnished information regarding refund of the unspent balance to the Consolidated Fund as reduction of expenditure under the concerned service head, nor reconciled the same with office of the Principal Accountant General (Accounts & Entitlements).

(Note 3(v) to Finance Accounts)

5. In the last five years (2017-18 to 2021-22), the State Government has enhanced the ceiling amount of outstanding guarantees from ₹20,581.52 crore to ₹37,631.92 crore. The outstanding guarantees stood at ₹25,069.78 crore (including interest), as on 31 March 2022.

The State has neither created a Guarantee Redemption Fund, nor framed any rules for fixing a ceiling on guarantees. Guarantees, being contingent liabilities, do not form part of debt but in the eventuality of default, they have the potential of aggravating the liability position of Government.

(Note 5(ii)(B)(b) to Finance Accounts)

6. Over the last several years, Government of Bihar has been transferring amounts from the Consolidated Fund to Public Accounts (Specifically to Deposit accounts such as Major Head-8448), by debiting revenue and capital Major heads of accounts. The amounts so transferred are taken as expenditure for the year in the accounts, although actual expenditure may or may not have occurred during the year. The State had transferred ₹26,561.64 crore to deposit accounts, till 31 March 2022. Trend Analysis shows that funds booked under capital expenditure and transferred to Major Head 8448 ranged from 44 *per cent* to 91 *per cent* during last five years, which is significant.

(Statement 21 of Finance Accounts)

7. Over the last three years, expenditure amounting to ₹ 14,082.36 crore was not included in the respective expenditure heads but kept under the head 8658-102-Suspense Account (Civil), for the want of vouchers, sub-vouchers, non-attachment of sanction orders/running bills and other supporting documents, which were not furnished to Principal Accountant General (Accounts & Entitlements), Bihar as proof of expenditure. During the Financial Year 2021-22, ₹ 2,384.56 crore

was added to the OB Suspense Accounts, while ₹ 2,063.14 crore was cleared from the OB Suspense Accounts pertaining to previous years. There is no assurance that the amount of ₹ 321.42 crore has actually been spent, during the financial year, for the purpose for which it was sanctioned/ authorised by the Legislature. As such, there is an understatement of expenditure to that extent in the year 2021-22. The progressive balance under the head 8658-102-Suspense Account (Civil) stood at ₹ 14,785.91 crore at the end of March 2022.

(Note 3(xix) and Statement 21 of Finance Accounts)

8. The Budget Speech (2020-21) of the Government of Bihar, as also the Finance Department's order of 01.04.2019, stated that the Comprehensive Financial Management System (CFMS) had been implemented with effect from 01.04.2019.

The office of the Accountant General (Audit), Bihar, has been in regular touch with the Government of Bihar for taking up the Information Technology Audit of CFMS. The Finance Department had, however, responded that CFMS was still under development, which was contrary to the Department's own orders.

The State Government had also found several serious issues with the system like duplicate pay bills, twice payments of salary, difference in the transaction Digital Signature, dates and approval dates being corrected from back-end, incorrect handling of Debit Notifications and Return Notifications resulting in accounts mismatch and subsequent correction being made from back-end, database changes being made without any approval, updation/deletion of data without consent of the department, bills being generated without allotment/authorisations being available, net amount paid exceeding the actual payable amounts, excess withdrawal of claims against the available budget allotment amount *etc.* and raised these issues with the System Developer.

In the light of above facts and issues with the CFMS, there is a risk in running such System. Therefore, Accountant General (Audit), Bihar, sought (19.08.2022) comments/replies from the Finance Department about the assurance of integrity and reliability of CFMS data. The Finance Department responded (23.09.2022) that all the highlighted issues have been resolved and assured that such operational issues have not been reported in the recent past. However, the Department had earlier stated (29.04.2022) that the User Acceptance Test of all functionalities as per the Request for Proposal (RFP) had not been done yet.

Further, transactions had been made in the System since over two years of its implementation, without adequately testing the System. Given the above facts, there is a risk of material accounting entries still being done through the back end of the CFMS, without any valid rationale, which can potentially lead to misrepresentation of Government Finances.

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



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 15 December 2022

Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government Accounts

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

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

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

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

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Bihar for 2021-22 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.

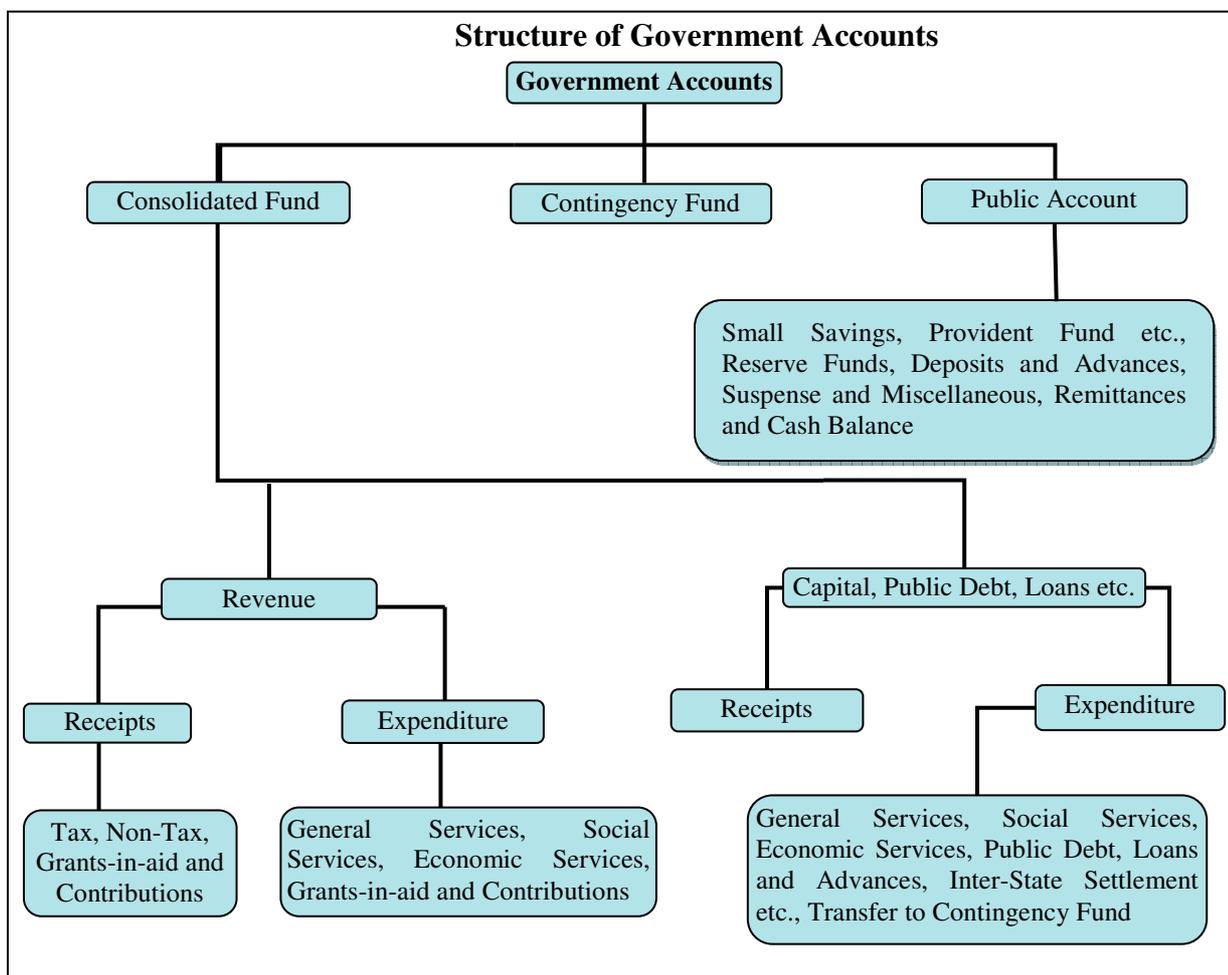
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed

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 2022).

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, the Contingency Fund and the Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances given by the State Government). This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II.
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.
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.
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.
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.
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.

Notes to Finance Accounts and significant Accounting Policies

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

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

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

Part I of Volume II

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

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

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

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

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

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.

- 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.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** The statement depicts the details of un-recouped amounts at Minor Head level under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

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

C. Ready Reckoner

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

Parameter	Summarised Statements (Volume I)	Detailed Statements (Volume II)	Appendices
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)

SUMMARISED STATEMENTS

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As on 31 March 2022	As on 31 March 2021
	Notes to Finance Accounts	Statement		
Cash			29,478.66	24,864.64
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	234.65	234.65
(iii) Permanent Imprest		21	762.40	761.43
(iv) Cash Balance Investments		21	22,070.25	17,826.65
(v) Deposits with Reserve Bank of India		21	671.24	301.79
(vi) Investments from Earmarked Funds ²		22	5,740.12	5,740.12
Capital Expenditure		16	2,59,366.21	2,35,687.92
(i) Investments in shares of Companies, Corporations etc.		8	35,436.02	32,870.61
(ii) Other Capital Expenditure			2,23,930.19	2,02,817.31
Contingency Fund (un-recouped)			0.00	0.00
Loans and Advances		18	23,194.36	21,743.77
Civil Advances		21	249.96	249.96
Suspense and Miscellaneous Balances³		21	15,616.59	15,378.20
Remittance Balances		21	1,125.96	1,118.43
Cumulative excess of Expenditure over Receipts⁴			0.00	0.00
Total			3,29,031.74	2,99,042.92

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Finance Accounts'.

² Investment out of earmarked funds is excluded from Capital Expenditure.

³ In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹15,616.03 crore under MH 8658-Suspense Accounts, ₹0.56 crore under MH 8679-Accounts with Government of other Countries.

⁴ 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 2022	As on 31 March 2021
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)			2,08,913.28	1,77,214.85
(i) Internal Debt		17	1,82,855.32	1,59,557.50
(ii) Loans and Advances from Central Government		17	26,057.96	17,657.35
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	36.42	40.63
Other Loans		17	25,828.13	17,423.31
Inter-State Settlement		12	74.01	74.01
Contingency Fund (corpus)		21	350.00	350.00
Liabilities on Public Account			54,544.54	55,831.77
(i) Small Savings, Provident Funds etc.		21	9,521.65	9,445.38
(ii) Deposits		21	38,033.80	39,634.21
(iii) Reserve Funds		21	6,781.61	6,641.19
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances		21	207.48	110.99
Cumulative excess of Receipts over Expenditure⁵		12	65,149.91	65,572.29
Total			3,29,031.74	2,99,042.92

⁵ The figure ₹65,149.91 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			
	2021-22	2020-21		2021-22	2020-21
Part- I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,58,797.33	1,28,168.34	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	1,59,219.71	1,39,493.45
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	34,854.54	30,341.67	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	23,524.52	21,802.11
Non-Tax revenue (Ref. Statement 3 & 14)	3,984.34	6,201.38	Grants-in-aid ² (Ref. Statement 4-B, 10 & Appendix-III)	65,015.01	54,928.98
			Subsidies (Ref. Appendix-II)	10,256.02	8,164.63
Interest receipts (Ref. Statement 3 & 14)	722.47	3,241.97	General services (Ref. Statement 4 & 15)	38,610.89	36,716.74
Others (Ref. Statement 3)	3,261.87	2,959.41	Pension (Ref. Statement 4-A, 4-B & 15)	20,257.58	19,635.15
			Interest Payment and servicing of debt (Ref. Statement 4-A, 4-B & 15)	13,821.93	12,484.09
			Others (Ref. Statement 4-B)	4,531.38	4,597.50
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	91,352.62	59,861.41	Social services (Ref. Statement 4- A & 15)	17,501.91	13,210.10
			Economic services (Ref. Statement 4- A & 15)	4,311.04	4,668.93
Grants from Central Government (Ref. Statement 3 & 14)	28,605.83	31,763.88	Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs)³ (Ref. Statement 4- A & 15)	0.32	1.96
Revenue Deficit	422.38	11,325.11	Revenue Surplus	0.00	0.00

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹10,328.34 crore, Social Sector- ₹58,612.74 crore and Economic Sector- ₹29,854.47 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).

² 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'.

³ Corresponds to the bookings under MH 3604.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	23,678.29	18,208.60
			General Services (Ref. Statement 4-A & 16)	3,507.49	1,386.50
			Social Services (Ref. Statement 4-A & 16)	5,153.72	6,331.52
			Economic Services ⁴ (Ref. Statement 4-A & 16)	15,017.08	10,490.58
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	27.92	820.43	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	1,478.51	1,113.97
			General Services (Ref. Statement 4-A, 7 & 18)	0.00	0.00
			Social Services (Ref. Statement 4-A, 7 & 18)	682.15	596.49
			Economic Services (Ref. Statement 4-A, 7 & 18)	767.60	485.55
			Others (Ref. Statement 7)	28.76	31.93
Public Debt receipts (Ref. Statement 3, 6 & 17)	40,444.90	35,915.07	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	8,746.47	6,880.47
Internal Debt ⁵ (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	30,917.46	29,412.30	Internal Debt ⁵ (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	7,619.64	5,936.89
Loans from Government of India (Ref. Statement 3,6 & 17)	9,527.44	6,502.77	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	1,126.83	943.58
Inter- State Settlement Account (Net)	0.00	0.00	Inter- State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	1,99,270.15	1,64,903.84	Total Expenditure Consolidated Fund⁶ (Ref. Statement 4)	1,93,122.98	1,65,696.49
Deficit in Consolidated Fund	0.00	792.65	Surplus in Consolidated Fund	6,147.17	0.00

⁴ Includes ₹39.54 crore as salary expenditure under capital outlay on Economic Services under the Major Heads 4515 for the year 2020-21.

⁵ National Small Saving Fund (NSSF) transactions in respect of repayments of ₹ 1,888.35 crore for the year 2020-21 and repayment of ₹1,888.35 crore for the year 2021-22 are also included.

⁶ Excludes net expenditure of ₹321.42 crore kept under Suspense Account as disclosed in Para 3 (xix) of NTFA.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Part - II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00	Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00
Part - III Public Account⁸					
Small Savings <i>(Ref. Statement 21)</i>	2,593.14	2,384.46	Small Savings <i>(Ref. Statement 21)</i>	2,516.86	2,218.17
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	3,187.31	2,441.39	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	3,046.89	2,089.59
Deposits <i>(Ref. Statement 21)</i>	71,302.22	67,691.39	Deposits <i>(Ref. Statement 21)</i>	72,902.64	63,430.42
Advances <i>(Ref. Statement 21)</i>	0.00	0.00	Advances <i>(Ref. Statement 21)</i>	0.00	0.00
Suspense and Miscellaneous⁹ <i>(Ref. Statement 21)</i>	5,55,414.99	4,74,079.97	Suspense and Miscellaneous⁹ <i>(Ref. Statement 21)</i>	5,59,801.47	4,79,151.10
Remittances <i>(Ref. Statement 21)</i>	(-)1.64	5.49	Remittances <i>(Ref. Statement 21)</i>	5.88	(-)792.95
Total Receipts Public Account <i>(Ref. Statement 21)</i>	6,32,496.02	5,46,602.70	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	6,38,273.74	5,46,096.33
Deficit in Public Account	5,777.72	0.00	Surplus in Public Account	0.00	506.37
Opening Cash Balance	301.79	588.07	Closing Cash Balance	671.24	301.79
Increase in cash balance	369.45	0.00	Decrease in cash balance	0.00	286.28

⁸For details please refer to Statement 21 in Volume II.

⁹ '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 2022	Opening Balance on 1 April 2021
(a) General Cash Balance		
(1) Deposits with Reserve Bank	671.24	301.79
(2) Investments held in Cash Balance Investments Account	22,070.25	17,826.65
Total - (a)	22,741.49	18,128.44
(b) Other Cash Balances and Investments		
(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	762.40	761.43
(3) Investments of Earmarked Funds	5,740.12	5,740.12
Total - (b)	6,737.17	6,736.20
Total - (a) and (b)	29,478.66	24,864.64

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 2021-22 advised to the RBI till 11 April 2022.

There was a difference of ₹657.04 crore (Debit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹671.24 crore (Debit)} and that intimated by the Reserve Bank of India {₹14.20 crore (Credit)}. 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 2021-22.

4. The investment of ₹22,070.25 crore out of Cash Balance is in the securities of the Government of India (₹22,065.60 crore) and securities of other State Government (₹4.65 crore) as on 31 March 2022. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹189.70 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	
	2021-22	2020-21
I -Tax and Non-Tax Revenue		
A. Tax Revenue		
A.1 Own Tax Revenue	34,854.54	30,341.67
Taxes on Sales, Trade etc.	6,871.70	6,031.43
State Goods and Services Tax (SGST)	19,264.15	16,050.23
Stamps and Registration Fees	5,223.98	4,206.32
Taxes on Goods and Passengers	(-)0.02	5.68
Taxes on Vehicles	2,475.09	2,267.75
Land Revenue	284.20	302.37
Other Taxes on Income and Expenditure	140.99	125.81
State Excise	(-)1.29	(-)4.42
Others	595.74	1,356.50
A.2 Share of net proceeds of Taxes	91,352.62	59,861.41
Corporation Tax	27,178.50	18,062.14
Taxes on Income other than Corporation Tax	26,661.32	18,517.49
Service Tax	1,326.22	258.09
Union Excise Duties	3,868.86	2,012.03
Integrated Goods and Services Tax (IGST)	0.00	0.00
Customs	6,775.97	3,179.93
Central Goods and Services Tax (CGST)	25,442.20	17,788.67
Taxes on Wealth	6.38	0.00
Other Taxes on Income and Expenditure	0.19	0.00
Other Taxes and Duties on Commodities and Services	92.98	43.06
Total - A	1,26,207.16	90,203.08
B. Non-Tax Revenue		
Interest Receipts	722.47	3,241.97
Non-ferrous Mining and Metallurgical Industries	1,766.14	1,708.93
Contributions and Recoveries towards Pension and Other Retirement Benefits	1.27	2.24
Public Service Commission	40.26	87.92
Police	33.77	122.87
Roads and Bridges	51.88	90.61
Medical and Public Health	40.69	41.80
Other Rural Development Programmes	35.42	48.16
Forestry and Wild Life	31.10	15.53
Other Administrative Services	578.12	26.53
Major Irrigation	40.59	24.07
Education, Sports, Art and Culture	509.13	11.50
Other General Economic Services	30.80	26.36
Medium Irrigation	0.05	16.06
Labour Employment and Skill Development	12.49	11.36
Water Supply and Sanitation	4.87	9.59
Jails	15.40	30.58
Fisheries	13.01	16.86
Crop Husbandry	5.97	8.47
Public Works	22.04	4.79

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals		
		2021-22	2020-21	
B.	Co-operation	4.96	6.17	
	Urban Development	1.08	0.15	
	Housing	4.74	4.29	
	Minor Irrigation	5.52	3.43	
	Civil Aviation	2.24	3.15	
	Miscellaneous General Services	1.60	33.57	
	Tourism	0.00	0.00	
	Dividends and Profits	6.54	603.01	
	Animal Husbandry	0.67	0.67	
	Information and Publicity	0.09	0.14	
	Land Reforms	0.03	0.14	
	Social Security and Welfare	0.37	0.07	
	Road Transport	0.18	0.11	
	Stationery and Printing	0.04	0.05	
	Industries	0.23	0.11	
	Village and Small Industries	0.12	0.10	
	Civil Supplies	0.45	0.01	
	Other Social Services	0.00	0.00	
	Other Agricultural Programmes	0.00	0.00	
	Dairy Development	0.00	0.00	
Inland water Transport	0.01	0.01		
Total - B		3,984.34	6,201.38	
II - GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-aid from Central Government			
	Non-Plan Grants	Other Grants	0.00	0.00
	Grants for State/Union Territory Plan Schemes	Other Grants	0.00	(-)33.57
	Grants for Centrally Sponsored Plan Schemes		0.00	0.00
	Grants for Centrally Sponsored Schemes		17,832.91	16,609.56
	Finance Commission Grants	Grants towards contribution to State Disaster Response Fund	1,132.80	1,416.00
		Other Grants	5,944.76	7,434.00
	Other Transfers/ Grants to States/Union Territories with Legislature	Grants under the provision to Article 275 (1) of the Constitution	0.00	0.00
		Grants towards contribution on National Disaster Response Fund	1,038.96	1,255.27
		Compensation for loss of revenue arising out of implementation of GST	1,945.08	4,359.28
		Grants from Central Road Fund	447.06	425.93
		Other Grants	264.26	297.41
	Total - C		28,605.83	31,763.88
	Total - Revenue Receipts (A+B+C)		1,58,797.33	1,28,168.34

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		<i>(₹ in crore)</i>	
Description		Actuals	
		2021-22	2020-21
	III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Capital Receipts		
	Disinvestment proceeds	0.00	0.00
	Others	0.00	0.00
	Total - D	0.00	0.00
E.	Public Debt receipts		
	Internal Debt	30,917.46	29,412.30
	Market Loans	28,517.46	27,285.00
	WMA ¹ from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	2,400.00	2,127.30
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	Loans and Advances from Central Government	9,527.44	6,502.77
	Non-Plan Loans	0.00	0.00
	Loans for State Plan Schemes	0.00	0.00
	Loans for Centrally Sponsored Schemes	0.00	0.33
	Other Loans for States/Union Territory with Legislature Schemes	9,527.44	6,502.44
	Total - E	40,444.90	35,915.07
F.	Loans and Advances by State Government (Recoveries)²	27.92	820.43
G.	Inter-State Settlement	0.00	0.00
	Total - Receipts in Consolidated Fund³ (A+B+C+D+E+F+G)	1,99,270.15	1,64,903.84

¹ WMA: Ways and Means Advances

² Details are in Statement 7 in Volume I and 18 in Volume II.

³ 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
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	197.73	0.00	0.00	197.73
President, Vice President/Governor/Administrator of Union Territories	4.25	0.00	0.00	4.25
Council of Ministers	30.77	0.00	0.00	30.77
Administration of Justice	1,076.28	0.00	0.00	1,076.28
Elections	568.01	0.00	0.00	568.01
A.2 Fiscal Services				
Land Revenue	756.52	0.00	0.00	756.52
Stamps and Registration	90.41	0.00	0.00	90.41
State Excise	123.27	0.00	0.00	123.27
Taxes on Sales, Trade etc.	0.00	0.00	0.00	0.00
Taxes on Vehicles	90.52	0.00	0.00	90.52
Collection Charges under State Goods and Services Tax	132.98	0.00	0.00	132.98
Other Taxes and Duties on Commodities and Services	1.20	0.00	0.00	1.20
Other Fiscal Services	2.94	20.20	0.00	23.14
Appropriation for reduction or avoidance of Debt	0.01	0.00	0.00	0.01
Interest Payments	13,821.93	0.00	0.00	13,821.93
A.3 Administrative Services				
Public Service Commission	84.40	0.00	0.00	84.40
Secretariat-General Services	327.34	0.00	0.00	327.34
District Administration	510.17	0.00	0.00	510.17
Treasury and Accounts Administration	118.63	0.00	0.00	118.63
Police	8,265.23	609.75	0.00	8,874.98
Jails	509.74	0.00	0.00	509.74
Stationery and Printing	11.72	0.00	0.00	11.72
Public Works	628.55	1,528.06	0.00	2,156.61
Other Administrative Services	1,338.45	1,349.48	0.00	2,687.93
A.4 Pension and Misc. General Services				
Pensions and Other Retirement Benefits	20,257.58	0.00	0.00	20,257.58
Miscellaneous General Service	(-9.40) ¹	0.00	0.00	(-9.40)
Total - General Services	48,939.23	3,507.49	0.00	52,446.72
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education [#]	33,361.92	1,760.73	682.15	35,804.80
Technical Education	303.86	0.00	0.00	303.86
Sports and Youth Services	58.14	0.00	0.00	58.14
Art and Culture	45.77	0.00	0.00	45.77
B.2 Health and Family Welfare				
Medical and Public Health	9,639.74	865.44	0.00	10,505.18
Family Welfare	1,004.79	0.00	0.00	1,004.79

¹ Negative figure is due to recoveries of Overpayments

[#] 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.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	942.32	1,975.96	0.00	2,918.28
Housing	6,783.48	328.69	0.00	7,112.17
Urban Development	5,586.58	0.00	0.00	5,586.58
B.4 Information and Broadcasting				
Information and Publicity	173.19	0.00	0.00	173.19
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,225.92	68.36	0.00	4,294.28
B.6 Labour and Labour Welfare				
Labour Employment and Skill Development	566.78	0.00	0.00	566.78
B.7 Social Welfare and Nutrition				
Social Security and Welfare	7,646.35	132.97	0.00	7,779.32
Nutrition	1,848.00	0.00	0.00	1,848.00
Relief on account of Natural Calamities	3,802.99	0.00	0.00	3,802.99
B.8 Others				
Other Social Services	49.55	21.57	0.00	71.12
Secretariat- Social Services	75.27	0.00	0.00	75.27
Total - Social Services	76,114.65	5,153.72	682.15	81,950.52
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,462.34	132.02	99.61	1,693.97
Soil and Water Conservation	74.63	0.00	0.00	74.63
Animal Husbandry	303.73	0.00	0.00	303.73
Dairy Development	144.24	0.00	0.00	144.24
Fisheries	98.66	0.00	0.13	98.79
Forestry and Wild Life	314.96	143.58	0.00	458.54
Food Storage and Warehousing	(-)0.04 ¹	20.33	0.00	20.29
Agricultural Research and Education	305.70	0.00	0.00	305.70
Co-operation	421.31	(-)1.96 ¹	70.28	489.63
Other Agricultural Programmes	8.25	0.00	0.00	8.25
C.2 Rural Development				
Special Programmes for Rural Development	2,455.31	0.00	0.00	2,455.31
Rural Employment	3,523.80	0.00	0.00	3,523.80
Land Reforms	4.43	0.00	0.00	4.43
Other Rural Development Programmes	9,155.39	3,955.66	0.00	13,111.05
C.3 Irrigation and Flood Control				
Major Irrigation	501.75	2,231.42	0.00	2,733.17
Minor Irrigation	188.92	270.27	0.00	459.19
Command Area Development	(-)1.19	0.00	0.00	(-)1.19
Flood Control and Drainage	411.47	1108.97	0.00	1,520.44

¹ 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
C.4 Energy				
Power	8,938.45	1,430.00	77.13	10,445.58
New and Renewable Energy	57.57	0.00	0.00	57.57
C.5 Industry and Minerals				
Village and Small Industries	510.85	16.44	449.56	976.85
Industries	506.23	0.00	0.00	506.23
Non- ferrous Mining and Metallurgical Industries	31.28	0.00	0.00	31.28
Chemical and Pharmaceutical Industries	0.00	0.00	46.64	46.64
Telecommunication and Electronic Industries	0.00	63.00	0.00	63.00
Loans for Consumer Industries	0.00	0.00	4.25	4.25
Other Outlays on Industries and Minerals	0.00	50.00	20.00	70.00
C.6 Transport				
Civil Aviation	3.26	218.34	0.00	221.60
Roads and Bridges	3,494.42	4,052.42	0.00	7,546.84
Road Transport	132.35	3.78	0.00	136.13
Other Transport Services	0.36	1,057.58	0.00	1,057.94
C.7 Science Technology and Environment				
Ecology and Environment	3.63	0.00	0.00	3.63
C.8 General Economic Services				
Secretariat- Economic Services	106.06	0.00	0.00	106.06
Tourism	40.58	123.58	0.00	164.16
Census Surveys and Statistics	75.22	0.00	0.00	75.22
Civil Supplies	873.16	0.00	0.00	873.16
Investments in General Financial and Trading Institutions	0.00	70.20	0.00	70.20
Other General Economic Services	18.43	71.45	0.00	89.88
Total - Economic Services	34,165.51	15,017.08	767.60	49,950.19
D Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.32	0.00	0.00	0.32
E Public Debt				
Internal Debt of the State Government	0.00	7,619.64	0.00	7,619.64
Loans and Advances from the Central Government	0.00	1,126.83	0.00	1,126.83
F Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	28.76	28.76
Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances	0.32	8,746.47	28.76	8,775.55
G Inter - State Settlement	0.00	0.00	0.00	0.00
Total - Consolidated Fund Expenditure	1,59,219.71	32,424.76	1,478.51	1,93,122.98

¹ Negative figure is due to recoveries of Overpayments

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

Sl.No.	Object of Expenditure	2021-22		
		Revenue	Capital	Total
1	Grants-in-aid	65,015.01	0.00	65,015.01
2	Construction (Major Works)	0.10	21,328.34	21,328.44
3	Salary	23,524.52	(-)0.01	23,524.51
4	Pension	20,294.96	0.00	20,294.96
5	Interest	13,821.93	0.00	13,821.93
6	Investments	0.00	2,565.71	2,565.71
7	Subsidies	10,256.02	0.00	10,256.02
8	Repayment of Debt	0.00	8,746.47	8,746.47
9	Minor Works	4,639.89	1.42 ^s	4,641.31
10	Stipends	6,681.66	0.00	6,681.66
11	Material and Supply	3,900.48	0.99 ^s	3,901.47
12	Commercial and Special Services	3,701.71	0.00	3,701.71
13	Office Expenses	1,568.02	1.24 ^s	1,569.26
14	Machinery and Tools	401.05	371.06	772.11
15	Wages	1,459.27	0.00	1,459.27
16	Loans and Advances	0.00	1,478.52	1,478.52
17	Travelling Expenses	305.42	0.00	305.42
18	Publication and Publicity	255.86	0.00	255.86
19	Other Administrative Expenses	146.37	0.00	146.37
20	Dress and Uniform	144.21	0.00	144.21
21	Rent, Rates and Taxes	105.23	0.00	105.23
22	Motor Vehicle	104.31	0.00	104.31
23	Medical Reimbursement	39.58	0.00	39.58
24	Arms and Ammunition	18.55	0.00	18.55
25	Awards	4.68	0.00	4.68
26	Compensation and assignment to Local Bodies and PRIs	0.32	0.00	0.32
27	Expenditure on Secret Services	11.94	0.00	11.94
28	Petroleum, Oil and Lubricant (P.O.L.)	0.35	0.00	0.35
29	Royalty	0.01	0.00	0.01
30	Others	3,813.29	(-)506.28 [#]	3,307.01
31	Deduct - Recoveries of Overpayments	(-)995.03	(-)84.19	(-)1,079.22
Total		1,59,219.71	33,903.27	1,93,122.98

^s Expenditure has been made against workcharged establishment.

[#] includes adjustment of ₹649.09 crore under CRF.

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

2020-21			2019-20		
Revenue	Capital	Total	Revenue	Capital	Total
54,928.98	0.00	54,928.98	46,581.54	0.00	46,581.54
0.00	17,390.11	17,390.11	2.18	10,750.71	10,752.89
21,802.11	39.54 ^s	21,841.65	20,375.92	42.49 ^s	20,418.41
19,671.64	0.00	19,671.64	17,120.15	0.00	17,120.15
12,484.04	0.00	12,484.04	10,991.46	0.00	10,991.46
0.00	1,219.73	1,219.73	0.00	3,340.30	3,340.30
8,164.63	2.79	8,167.42	7,121.27	0.00	7,121.27
0.00	6,880.47	6,880.47	0.00	7,109.83	7,109.83
3,340.03	61.99	3,402.02	2,862.55	152.41	3,014.96
941.50	0.00	941.50	3,113.35	0.00	3,113.35
3,510.78	0.01	3,510.79	2,275.34	2.05	2,277.39
3,443.02	6.70 ^s	3,449.72	3,056.38	4.58 ^s	3,060.96
2,882.17	2.81 ^s	2,884.98	151.14	2.58 ^s	153.72
344.28	277.42	621.70	201.99	365.40	567.39
1,147.06	0.00	1,147.06	1,279.52	0.00	1,279.52
0.00	1,113.97	1,113.97	0.00	666.30	666.30
391.80	0.13 ^s	391.93	255.76	0.10 ^s	255.86
222.04	0.00	222.04	277.95	0.00	277.95
86.95	0.00	86.95	153.16	0.32 ^s	153.48
151.75	0.00	151.75	126.58	0.06 ^s	126.64
92.11	0.17 ^s	92.28	68.41	0.26 ^s	68.67
55.13	0.00	55.13	10.41	0.00	10.41
26.38	0.14 ^s	26.52	28.27	0.06 ^s	28.33
28.23	0.00	28.23	45.52	0.00	45.52
4.49	0.00	4.49	5.14	0.00	5.14
1.96	0.00	1.96	1.59	0.00	1.59
14.75	0.00	14.75	4.79	0.00	4.79
0.06	0.00	0.06	0.39	0.00	0.39
0.00	0.00	0.00	0.00	0.00	0.00
7,832.31	(-)646.44 [#]	7,185.87	10,990.91	102.79	11,093.70
(-)2,074.75	(-)146.50	(-)2,221.25	(-)1,085.01	(-)2,460.21	(-)3,545.22
1,39,493.45	26,203.04	1,65,696.49	1,26,016.66	20,080.03	1,46,096.69

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	10.85	300.27	20.20	320.47	86.18
4055	Capital Outlay on Police	143.34	3,589.49	609.75	4,199.24	325.39
4058	Capital Outlay on Stationery and Printing	0.00	2.96	0.00	2.96	0
4059	Capital Outlay on Public Works	576.96	9,538.35	1,528.06	11,066.41	164.85
4070	Capital Outlay on Other Administrative Services	655.35	8,210.50	1,349.48	9,559.98	105.92
Total : A. Capital Account of General Services		1,386.50	21,641.57	3,507.49	25,149.06	152.97
B. Capital Account of Social Services						
<i>(a) Capital Account of Education, Sports, Arts and Culture</i>						
4202	Capital Outlay on Education, Sports, Arts and Culture	736.36	7,739.70	1,760.73	9,500.43	139.11
Total - (a)		736.36	7,739.70	1,760.73	9,500.43	139.11
<i>(b) Capital Account of Health and Family Welfare</i>						
4210	Capital Outlay on Medical & Public Health	647.99	7,948.71	865.44	8,814.15	33.56
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
Total - (b)		647.99	7,984.19	865.44	8,849.63	33.56
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	4645.73	16,623.97	1,975.96	18,599.93	(-)57.47
4216	Capital Outlay on Housing	221.07	1226.92	328.69	1,555.61	48.68
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
Total - (c)		4,866.80	18,001.16	2,304.65	20,305.81	(-)52.65
<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
Total - (d)		0.00	8.80	0.00	8.80	0

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	31.44	561.05	68.36	629.41	117.43
Total - (e)		31.44	561.05	68.36	629.41	117.43
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	29.50	987.58	132.97	1,120.55	350.75
Total - (g)		29.50	987.58	132.97	1,120.55	350.75
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	19.43	1,069.57	21.57	1,091.14	11.01
Total - (h)		19.43	1,069.57	21.57	1,091.14	11.01
Total : B. Capital Account of Social Services		6,331.52	36,352.05	5,153.72	41,505.77	(-)18.60
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	1.41	322.46	132.02	454.48	9263.12
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0
4403	Capital Outlay on Animal Husbandry	1.82	10.88	0.00	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	53.23	275.78	143.58	419.36	169.74
4408	Capital Outlay on Food Storage and Warehousing	7.13	1,115.57	20.33	1,135.90	185.13
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	28.70	735.58	(-)1.96	733.62	(-)106.83
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
Total - (a)		92.29	2,517.68	293.97	2,811.65	218.53

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(b) Capital Account of Rural Development						
4515	Capital Outlay on Other Rural Development Programmes	3558.45	47,396.86	3,955.66	51,352.52	11.16
Total - (b)		3,558.45	47,396.86	3,955.66	51,352.52	11.16
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	1218.84	10,633.46	2,231.42	12,864.88	83.08
4701	Capital Outlay on Medium Irrigation	0.00	7,327.91	0.00	7,327.91	0
4702	Capital Outlay on Minor Irrigation	257.19	2,768.29	270.27	3,038.56	5.09
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	736.96	11,925.43	1,108.97	13,034.40	50.48
Total - (d)		2212.99	32,655.67	3,610.66	36,266.33	63.16
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	1125.96	34,226.06	1,430.00	35,656.06	27.00
4810	Capital Outlay on New and Renewable Energy	0.00	1.50	0.00	1.50	0
Total - (e)		1,125.96	34,227.56	1,430.00	35,657.56	27.00
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	0.00	177.32	16.44	193.76	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	115.50	650.26	63.00	713.26	(-)45.45
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	50.00	1,793.35	0
Total - (f)		115.50	2,680.99	129.44	2,810.43	12.07

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	0.00	550.84	218.34	769.18	0
5054	Capital Outlay on Roads and Bridges	3203.58	55,785.27	4,052.42	59,837.69	26.50
5055	Capital Outlay on Road Transport	0.88	122.76	3.78	126.54	329.55
5075	Other Transport Services	50.00	214.87	1,057.58	1272.45	2015.16
	Total - (g)	3,254.46	56,673.74	5,332.12	62,005.86	63.84
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	56.82	707.98	123.58	831.56	117.49
5465	Capital Outlay on Investments in General Financial and Trading Institutions	20.64	606.63	70.20	676.83	240.12
5475	Capital Outlay on Other General Economic Services	53.47	227.19	71.45	298.64	33.63
	Total - (j)	130.93	1,541.80	265.23	1,807.03	102.57
	Total : C. Capital Account of Economic Services	10,490.58	1,77,694.30	15,017.08	1,92,711.38	43.15
	Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)	18,208.60	2,35,687.92 *	23,678.29	2,59,366.21 *	30.04

*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).

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Explanatory Notes

1. A detailed statement of Capital Outlay is given in Statement 16 of Volume II.
2. The total Capital Outlay of ₹2,59,366.21 crore upto the end of 2021-22 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 2022).
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 2021-22, the Government invested ₹2,565.41 crore. The investment was ₹1,500.18 crore in Government Companies including Statutory Corporations, ₹1,057.59 crore in Joint Stock Companies & Partnerships and ₹7.64 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2019-20, 2020-21 and 2021-22 was ₹31,667.39 crore, ₹32,870.61 and ₹35,436.02 crore, 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 2022).

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

Financial Year	Dividend/Interest Received (₹ in crore)
2020-2021	603.01
2021-2022	6.54

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+)/Decrease (-)		As a percentage of Total Liabilities	
					Amount	Per cent		
A. Public Debt								
6003 Internal Debt of the State Government	1,59,557.50	30,917.46	7,619.64	1,82,855.32	23,297.82	14.60	71.01	
Market Loans	1,32,057.65	28,517.46	4,000.00	1,56,575.11	24,517.46	18.57	60.80	
WMA ² from the RBI	0.00	0.00	0.00	0.00	0.00	0.00	0	
Bonds	2,350.70	0.00	155.45	2,195.25	(-)155.45	(-)6.61	0.85	
Loans from Financial Institution	9,287.75	2,400.00	1,575.84	10,111.91	824.16	8.87	3.93	
Special Securities issued to National Small Savings Fund	15,853.95	0.00	1,888.35	13,965.60	(-)1,888.35	(-)11.91	5.42	
Other Loans	7.45	0.00	0.00	7.45	0.00	0.00	0	
6004 Loans and Advances from the Central Government	17,657.35	9,527.44	1,126.83	26,057.96	8,400.61	47.58	10.12	
Non-Plan Loans	0.58	0.00	0.00	0.58	0.00	0.00	0	
Loans for State Plan Scheme	191.29	0.00	0.00	191.29	0.00	0.00	0.07	
Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00	0	
Loans for Centrally Sponsored Plan Scheme	0.53	0.00	0.00	0.53	0.00	0.00	0	
WMA	42.96	0.00	0.00	42.96	0.00	0.00	0.02	
Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00	0	
Loans for Centrally Sponsored Scheme	40.63	0.00	4.21	36.42	(-)4.21	(-)10.36	0.01	
Other Loans for States/Union Territory with Legislature Schemes	17,376.44	9,527.44	1,122.62	25,781.26	8404.82	48.37	10.01	
Total : A. Public Debt	1,77,214.85	40,444.90	8,746.47	2,08,913.28	31,698.43	17.89	81.13	
B. Other Liabilities								
Public Account								
Small savings, Provident Funds etc.	9,445.37	2,593.14	2,516.86	9,521.65	76.28	0.81	3.70	
Reserve funds bearing interest	901.07	3,187.31	3,046.89	1,041.49	140.42	15.58	0.40	
Reserve funds not bearing interest	0.00	0.00	0.00	0.00	0.00	0.00	0	
Deposits bearing interest	274.29	2,245.58	2,302.76	217.11	(-)57.18	(-)20.85	0.08	
Deposits not bearing interest	39,359.92	69,056.64	70,599.88	37,816.68	(-)1,543.24	(-)3.92	14.69	
Total : B. Other Liabilities	49,980.65	77,082.67	78,466.39	48,596.93	(-)1,383.72	(-)2.77	18.87	
Total : Public Debt and Other Liabilities	2,27,195.50	1,17,527.57	87,212.86	2,57,510.21	30,314.71	13.34	100.00	

¹ Detailed Account is in Statement 17 in Volume II.

² 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 2021-22.
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 2021-22, only Repayment of ₹1,888.35 crore was made during the year. The balance outstanding at the end of the year was ₹13,965.60 crore which was 6.68 *per cent* of the total Public Debt of the State Government as on 31 March 2022.
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 2020-21 and 2021-22 are as shown below:-

	2021-22	2020-21	Net increase (+)/decrease (-) during the year
<i>(₹ in crore)</i>			
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	2,18,434.93	1,86,660.23	31,774.70
(b) Other obligations	39,075.28	40,535.28	(-)1,460.00
Total (i)	2,57,510.21	2,27,195.51	30,314.70
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	13,813.89	12,481.45	1,332.44
(b) On other obligations	8.04	2.58	5.46
Total (ii)	13,821.93	12,484.03	1,337.90
(iii) Deduct			
(a) Interest received on loans and advances given by Government	5.68	3.90	1.78
(b) Interest realised on investment of cash balances	189.70	174.57	15.13
(c) Interest received from deposit funds	0.00	2,600.00	(-)2,600.00
Total (iii)	195.38	2,778.47	(-)2,583.09
(iv) Net interest charged	13,626.55	9,705.56	3,920.99
(v) Percentage of gross interest {(item (ii)} to total revenue receipts	8.70	9.74	(-)1.04
(vi) Percentage of net interest {item (iv)} to total revenue receipts	8.58	7.57	1.01

There was in addition certain other receipts and adjustments totalling ₹715.50 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹12,911.05 crore which worked out to 8.13 *per cent* of the revenue.

The Government also received ₹6.54 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 2021	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2022 (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	7,219.65	759.28	0.00	0.00	7,978.93	759.28	6,054.40
Co-operative Societies/ Co-operative Corporations/Banks	639.03	170.02	1.84	0.00	807.21	168.18	887.48
Panchayati Raj Institutions	57.63	0.00	0.00	0.00	57.63	0.00	33.23
Statutory Corporations	12,591.36	520.45	0.00	0.00	13,111.81	520.45	4,768.52
Government Servant	101.15	28.76	20.48	0.00	109.43	8.28	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	5.60	0.00	609.40	(-)5.60	948.94
Total	21,743.77	1,478.51	27.92	0.00	23,194.36	1,450.59	12,762.37

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

(₹ in crore)

SI.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 2021	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2022	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	2,172.33	682.15	0.00	0.00	2,854.48	682.15	103.03
Economic Services	19,469.44	767.60	7.44	0.00	20,229.60	760.16	12,659.34
Government Servant	101.15	28.76	20.48	0.00	109.43	8.28	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Total	21,743.77	1,478.51	27.92	0.00	23,194.36	1,450.59	12,762.37

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 2022*			Earliest period to which arrears relate *	Total loans outstanding against the entity on 31 March 2022
	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	5,193.33	6,054.40	11,247.73	2001-02	7,978.93
Co-operative Societies/Co-operative Corporations/Banks	122.09	887.48	1,009.57	2001-02	807.21
Panchayati Raj Institutions	17.47	33.23	50.70	2001-02	57.63
Statutory Corporations	3,685.32	4,768.52	8,453.84	2001-02	13,111.81
Others	241.99	948.94	1,190.93	2001-02	609.40
Total	9,284.49	12,762.37	22,046.86		23,079.30

*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 2020-21 and 2021-22

(₹ in crore)

Sl. No.	Name of the concern	2021-22			2020-21		
		Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1	Statutory Corporations	3	105.63	0.00	3	105.63	0.00
2	Rural Banks	1	30.19	0.00	1	30.19	0.00
3	Government Companies	46	33,309.56	6.06	46	31,809.38	564.5
4	Other Joint Stock Companies and Partnerships	12	1,362.76	0.00	12	305.17	0.00
5	Co-operative Institutions and Local Bodies	17	627.88	0.48	17	620.24	38.51
Total		79	35,436.02	6.54	79	32,870.61	603.01

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 2022 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 2021-22		Additions during the year 2021-22	Deletions (other than invoked) during the year 2021-22	Invoked during the year 2021-22		Outstanding at the end of the year 2021-22		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 (*)	15,540.02	314.50	10,273.68	161.36	1,768.23	*	*	*	12,526.17	314.50	*	*	*
2	Co-operative (*)	5,718.40	*	1,861.01	21.86	4,800.00	2,448.42	*	*	4,212.78	52.69	*	*	*
3	Urban Development and Housing	4.00	*	*	0.57	*	*	*	*	*	0.57	*	*	*
4	Any other (*)	16,055.00	*	3,945.39	143.84	10,832.50	6,959.57	*	*	7,915.93	47.14	8.69	*	*
Total		37,317.42	314.50	16,080.08	327.63	17,400.73	9,407.99	0.00	0.00	24,654.88	414.90	8.69	*	*

* 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
		2021-22			2021-22			2020-21
	(1)	(2)			(3)			(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total	
1.	Panchayati Raj Institutions	2,268.20	11,000.20	13,268.40	113.18	2,493.88	2,607.06	12,899.38
	(i) Zila Parishads	3.20	3,275.86	3,279.06	0.00	1,148.06	1,148.06	1,760.12
	(ii) Panchayat Samities	215.39	3,350.85	3,566.24	0.00	209.29	209.29	3,101.87
	(iii) Gram Panchayats	2,049.61	4,373.49	6,423.10	113.18	1,136.53	1,249.71	8,037.39
2.	Urban Local Bodies	541.71	4,844.82	5,386.53	395.36	1,989.68	2,385.04	4,785.08
	(i) Municipal Corporations	396.81	4,646.40	5,043.21	395.36	1,989.68	2,385.04	4,555.04
	(ii) Development Authorities	3.73	0.00	3.73	0.00	0.00	0.00	0.00
	(iii) Municipalities/Municipal Councils	141.17	198.42	339.59	0.00	0.00	0.00	229.04
	(iv) Others	0.00	0.00	0.00	0.00	0.00	0.00	1.00
3.	Public Sector Undertakings	70.78	766.86	837.64	0.00	55.43	55.43	807.06
	(i) Government Companies	0.00	757.63	757.63	0.00	0.00	0.00	757.63
	(ii) Development Authorities	4.70	5.32	10.02	0.00	0.00	0.00	6.53
	(iii) Statutory Corporations	66.08	3.91	69.99	0.00	55.43	55.43	42.90
4.	Autonomous Bodies	421.08	3,957.97	4,379.05	344.30	7.30	351.60	4,299.68
	(i) Universities	222.45	3,461.80	3,684.25	164.48	0.80	165.28	3,716.00
	(ii) Development Authorities	29.11	11.54	40.65	25.00	6.50	31.50	14.58
	(iii) Co-operative Institutions	103.09	0.00	103.09	103.09	0.00	103.09	33.95
	(iv) Others	66.43	484.63	551.06	51.73	0.00	51.73	535.15
5.	Non-Government Organisations	39,846.01	1,297.38	41,143.39	754.82	23.99	778.81	32,137.78
	(i) Development Authorities	1,635.02	7.95	1,642.97	320.11	0.00	320.11	978.04
	(ii) Others	38,210.99	1,289.43	39,500.42	434.71	23.99	458.70	31,159.74
Grand Total		43,147.78	21,867.23	65,015.01	1,607.66	4,570.28	6,177.94	54,928.98

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	2020-21
		2021-22		
1.	Panchayati Raj Institutions			
(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
2.	Urban Local Bodies			
(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
3.	Public Sector Undertakings			
(i)	Government Companies	0.00	0.00	0.00
(ii)	Statutory Corporations	0.00	0.00	0.00
4.	Autonomous Bodies			
(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
5.	Non-Government Organisations			
(i)	Development Authorities	0.00	0.00	0.00
(ii)	Others	0.00	0.00	0.00
Total		0.00	0.00	0.00

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					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	14,059.54	1,45,160.17	1,59,219.71	12,686.42	1,26,807.03	1,39,493.45
Expenditure Heads (Capital Account)	0.00	23,678.29	23,678.29	0.00	18,208.60	18,208.60
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	8,746.47	1,478.51	10,224.98	6,880.47	1,113.97	7,994.44
Total :	22,806.01	1,70,316.97	1,93,122.98	19,566.89	1,46,129.60	1,65,696.49
(a) The figures have been arrived as follows:						
E. Public Debt						
Internal Debt of the State Government	7,619.64	0.00	7,619.64	5,936.89	0.00	5,936.89
Loans and Advances from the Central Government	1126.83	0.00	1126.83	943.58	0.00	943.58
F. Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	682.15	682.15	0.00	596.49	596.49
Loans for Economic Services	0.00	767.60	767.60	0.00	485.55	485.55
Loans to Government Servants etc.	0.00	28.76	28.76	0.00	31.93	31.93
Loans for Misc. purposes	0.00	0.00	0.00	0.00	0.00	0.00
G. Inter-State Settlement						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total(a):	8,746.47	1,478.51	10,224.98	6,880.47	1,113.97	7,994.44
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2021-22 was as under:-						
Year	Percentage of total expenditure					
	Charged			Voted		
2020-21	11.81			88.19		
2021-22	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 2021	During the year 2021-22	On 31 March 2022
Capital and Other Expenditure			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	22,162.83	3,525.25	25,688.08
Education, Sports, Art and Culture	7,908.26	1784.45	9,692.71
Health and Family Welfare	8,194.46	865.52	9,059.98
Water Supply, Sanitation, Housing and Urban Development	18,886.91	2,320.05	21,206.96
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	612.02	68.36	680.38
Social Welfare and Nutrition	1,123.61	134.61	1,258.22
Other Social Services	1,195.71	21.76	1,217.47
Agriculture and Allied Activities	2,553.50	295.94	2,849.44
Rural Development	50,767.47	3,956.10	54,723.57
Irrigation and Flood Control	34,389.77	3,628.78	38,018.55
Energy	34,227.56	1,430.00	35,657.56
Industry and Minerals	2,695.80	129.44	2,825.24
Transport	58,260.65	5,336.76	63,597.41
General Economic Services	1,729.76	265.46	1,995.22
Gross Capital Expenditure	2,44,717.29	23,762.48	2,68,479.77
Deduct - Recoveries of Overpayments	(-9,028.27)	(-84.19)	(-9,112.46)
Net Capital Expenditure	2,35,689.02	23,678.29	2,59,367.31
Loans and Advances			
Loans and Advances for various Services			
Education, Sports, Art and Culture	1,691.27	682.15	2,373.42
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 2021	During the year 2021-22	On 31 March 2022
Agriculture and Allied Activities	2,384.41	168.18	2,552.59
Rural Development	59.86	0.00	59.86
Irrigation and Flood Control	55.61	0.00	55.61
Energy	15,865.97	77.13	15,943.10
Industry and Minerals	903.83	520.45	1,424.28
Transport	16.31	0.00	16.31
General Economic Services	183.46	(-)5.60	177.86
Loans to Government Servants	101.14	8.28	109.42
Loans for Miscellaneous Purposes	0.85	0.00	0.85
Total - Loans and Advances	21,743.77	1,450.59	23,194.36
Inter- State Settlement	(-)74.01	0.00	(-)74.01
Total - Capital and Other Expenditure	2,57,358.78	25,128.88	2,82,487.66
Deduct			
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
Net- Capital and Other Expenditure	2,57,357.68	25,128.88	2,82,486.56 (X)
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2021-22	0.00	(-)422.38	0.00
Add- Adjustment on Account of retirement/ Disinvestment	0.00	0.00	0.00
Debt -			
Internal Debt of the State Government	1,59,557.50	23,297.82	1,82,855.32
Loans and Advances from the Central Government	17,657.34	8,400.61	26,057.95
Small Savings, Provident Fund etc.	9,445.38	76.28	9,521.66
Total - Debt	1,86,660.22	31,774.71	2,18,434.93

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

(₹ in Crore)

	On 1 April 2021	During the year 2021-22	On 31 March 2022
Other Obligations			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	901.07	140.42	1,041.49
Deposits and Advances	39,384.25	(-)1,600.41	37,783.84
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)16,263.28	(-)142.88	(-)16,406.16
Remittances	(-)1,118.43	(-)7.53	(-)1,125.96
Total - Other Obligations	23,253.61	(-)1,610.40	21,643.21
Total - Debt and Other Obligations	2,09,913.83	30,164.31	2,40,078.14
<i>Deduct</i> - Cash Balance	301.79	369.45	671.24
<i>Deduct</i> - Investments	17,826.65	4243.60	22,070.25
Add- Amount closed to Government Account during 2020-21	0.00	0.00	0.00
Net Provision of funds	1,91,785.39	25,551.26	2,17,336.65 (Y)

(a) The difference of ₹65,149.91 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2022 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2021	59,767.42
2. Revenue deficit during the year 2021-22	(-)422.38
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

Total **65,149.91**

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 2022

(₹ in Crore)

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
1,94,216.29 *	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	2,08,913.28
23,194.36	F	Loans and Advances	
		Inter-State Settlement	74.01
		Contingency Fund	
		Contingency Fund	350.00
		Public Account	
	I	Small Savings, Provident Funds etc.	9,521.65
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	1041.49
		(ii) Reserve Funds not Bearing Interest	5740.12
		Gross Balance	6,781.61
5,740.12		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	217.12
		(ii) Deposits not Bearing Interest	37,816.68
249.96		(iii) Advances	
	L	Suspense and Miscellaneous	
22,070.25		Investments	
16,613.65		Other Items (Net)	207.48
1,125.96	M	Remittances	
671.24	N	Cash Balance^(a)	
2,63,881.83		TOTAL	2,63,881.83

*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
		<i>(₹ in Crore)</i>
1,70,115.62	A. Amount at the Debit of Government Account on 1 April 2021	
	B. Receipt Heads (Revenue Account)	1,58,797.33
	C. Receipt Heads (Capital Account)	
1,59,219.71	D. Expenditure Heads (Revenue Account)	
23,678.29	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous	
	(Miscellaneous Government Accounts)	
	G. Amount at the debit of Government	
	Account on 31 March 2022	1,94,216.29
3,53,013.62	TOTAL	3,53,013.62

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

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

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

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

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Bihar. The accounts of receipts and expenditure of the Government of Bihar have been compiled based on the initial accounts rendered by 43 Treasuries and Advices of the Reserve Bank of India. Transactions of 610 Divisions of various Public Works Departments viz. Building Works (60), Roads Construction (79), Water Resources (245), Public Health Engineering (51), Panchayati Raj (57), Rural Works (118) and 49 Divisions of Forest Department are included in treasury accounts. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

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

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations.

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

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

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

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

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

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash are recognised as revenue expenditure at the time of disbursement even if they involve creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix-III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022 need to be reconciled with the Loanee Entities/State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective Statements.

Minor difference of ₹ 0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding up/down to the next lakh/crore figure.

(vii) Cash Balance:

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

(viii) Disclosure of Contingent and Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1: Guarantees given by the Governments, Sector wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

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

(ix) Pass-through transactions:

Pass-through transactions, in the nature of receipts collected by the State but required to be transferred to other entity, are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Compliance with the Accounting Framework:

Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2021-22, the State Government of Bihar has opened 09 new Sub Heads (04 under the Revenue Section and 05 under Capital section) in the budget without seeking the advice of the Comptroller and Auditor General required under the Constitution. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 1,192.17 crore in two heads under the Revenue Section during 2021-22 and no Capital expenditure was incurred.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 19,264.15 crore compared to ₹ 16,050.23 crore in 2020-21, registering an increase of ₹ 3,213.92 crore (20.02 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 987.28 crore. In addition, the State received ₹ 25,442.20 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 44,706.35 crore. The State received compensation of ₹ 1,945.08 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the state also received ₹ 7,111.43 crore debt during 2021-22 (total debt of ₹ 10,720.63 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation, which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of Bihar, incorrectly booked expenditure of ₹ 3.65 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. Impact of this misclassification on the Revenue Deficit of the State is given under paragraph 6.

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Bihar, Patna. During the year 2021-22, receipts amounting to ₹ 1,33,814.05 crore (84.27 *per cent* of total revenue receipts) and expenditure amounting to ₹ 20,606.37 crore (11.27 *per cent* of total revenue and capital expenditure) were reconciled by the State Government in respect of the RBI transactions.

NOTES TO FINANCE ACCOUNTS- Contd...

During the previous year 2020-21, 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 Receipts:

The Minor Head 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 2021-22, an amount of ₹ 825.08 crore under 41 Major Heads of Account, constituting 0.52 per cent of the total Revenue Receipts (₹ 1,58,797.33 crore) was classified under Minor Head 800-Other Receipts in the accounts. However, booking under Minor Head 800-Other Receipts was more than 10 per cent under 15 Major Heads (more than 95 per cent in six of these cases).

During the previous year 2020-21, an amount of ₹ 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 Minor Head 800-Other Receipts in the accounts.

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

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

During 2021-22, an amount of ₹ 1,249.24 crore was transferred to these PD Accounts. This includes ₹ 670.23 crore transferred in March 2022, of which, ₹ 157.80 crore were transferred on the last working day of March 2022.

In terms of Rule 353 of Bihar Treasury Code, 2011, 26 annual verification certificates were furnished to the Treasury officer for onward submission to Principal Accountant General Office (A&E). Information regarding reconciliation of the balances with the Treasury by the PD Administrators is not available with the Office of the Principal Accountant General (Accounts & Entitlement).

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
252*	3,811.52 [#]	42	1,250.60 [@]	82	1,021.91 [@]	212 [§]	4,040.21 [#]

Note:

* Differences in CB of 2020-21 and OB of 2021-22 of ₹ 0.19 crore is due to differences in OB of 02 PD Accounts.

§ Five PD Accounts with a total balance of ₹ 1.54 crore are yet to be migrated in CFMS, which are over and above 212 PD Accounts.

@ During the year, receipts of ₹ 1,250.60 crore and payments of ₹ 1,021.91 crore appeared in the plus minus memo as per CFMS.

Difference of ₹ 7.62 crore shown in Statement No. 21 under MH-8443-106 is under reconciliation.

NOTES TO FINANCE ACCOUNTS- Contd...

Details of the PD accounts as on 31 March 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	3,312.94	90	1,061.65	0	563.26	252	3,811.33

(vi) Unadjusted Abstract Contingent (AC) Bills:

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

Out of 3,605 AC bills amounting to ₹ 2,460.86 crore drawn during the year 2021-22, 954 AC bills amounting to ₹ 572.76 crore (23.27 per cent) were drawn in March 2022. DC Bills in respect of a total of 25,928 AC bills amounting to ₹ 7,629.73 crore as on 31 March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of the DC bills are given below:

Year	No. of unadjusted AC Bills*	Amount (₹ in crore)
Upto 2020-21	25,101	6,859.68
2021-22	827	770.05
Total	25,928	7,629.73

*AC Bills drawn upto September, 2021 have been taken into account.

Details of unadjusted AC bills as on 31 March 2021 pending submission of the DC bills are as follows:

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
Total	26,504	13,459.71

(vii) Non-receipt of Utilisation Certificates (UCs) for Grants-in-Aid:

In terms of Rule 271 of the Bihar Treasury Code, 2011 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

NOTES TO FINANCE ACCOUNTS- Contd...

the authority that sanctioned it, within 18 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount mentioned in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹ 55,959.75 crore pertaining to outstanding UCs for the period upto 31.03.2022 was cleared. The position of outstanding UCs as on 31.03.2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	3,641	54,102.75
01.04.2019 to 31.08.2020	19,547	45,076.14
Total	23,188	99,178.89

* The year mentioned above relates to "Due year" i.e., after 18 months of actual drawal.
During the year 2021-22, 20,960 GIA bills amounting to ₹ 65,015.01 crore were added.

The position of outstanding UCs as on 31.03.2021 was as follows:

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
Total	3,886	92,687.31

(viii) Interest Adjustment:

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

Details of these Funds/Deposits and interest paid by the Government during the year 2021-22 are mentioned below:

Funds/ Deposits	Balance as on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	315.92	Interest calculated at the rate of 7.1 <i>per cent.</i> , as notified by the Government/payable to General Provident Fund	22.43	Nil
State Compensatory Afforestation Deposit	523.07	Interest calculated at the rate of 3.35 <i>per cent.</i> , as notified by the Ministry of Environment, Forest & Climate Change	17.52	Nil

(₹ in crore)

NOTES TO FINANCE ACCOUNTS- Contd...

Funds/ Deposits	Balance as on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid
General Provident Fund	10,262.62	Interest calculated at the rate of 7.1 <i>per cent</i> , as notified by the Government/payable to General Provident Fund during 2021-22.	728.65	698.00
All India Services Provident Fund	256.03	Interest calculated at the rate of 7.1 <i>per cent</i> , as notified by the Government/payable to General Provident Fund	18.18	17.50
Total	11,357.64		786.78	715.50

Non-payment of the interest amounting to ₹ 71.28 crore has resulted in understatement of Revenue and Fiscal Deficit to that extent.

(ix) Guarantees given by the Government:

The State Government has neither adopted a Guarantee Act nor created a Guarantee Redemption Fund. There were outstanding guarantees of ₹ 16,407.71 crore (Principal: ₹ 16,080.08 crore and Interest: ₹ 327.63 crore) as on 1 April 2021.

During the year 2021-22, the State Government issued guarantees of ₹17,400.73 crore. The amount of ₹ 8.69 crore is receivable towards guarantee commission from Bihar State Food and Civil Supplies Corporation, which constituted 0.05 *per cent* of the guaranteed amount during 2021-22. Details are depicted in Statement-09 and 20 of the Finance Accounts Volume-I & II respectively.

(x) Expenditure on Ecology and Environment:

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

During the year 2021-22, the Government of Bihar incurred ₹ 5,842.47 crore (59.72 *per cent*) against the budget allocation of ₹ 9,782.87 crore under Major Heads 2215, 2217, 2406, 2810, 2852, 3435, 4202, 4215 and 4711. During the previous 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.

(xi) Expenditure relating to unforeseen/extraordinary events:

During the year 2021-22, the Government of Bihar incurred ₹ 981.40 crore (₹ 2,598.65 crore in previous year 2020-21) on relief measures relating to unforeseen/extraordinary events (*e.g.*, COVID-19 Pandemic) under Major Head 2245 as Revenue Expenditure.

The Government received ₹ 506.31 crore from the Central Government for this purpose, being grants in aid/central assistance *etc.*, which have been accounted for under Major Head 1601 and transferred to Major Head 8121.

(xii) Writing off of Central Loans:

On the recommendation of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Bihar had made excess repayment of ₹11.52 crore (Principal: ₹ 5.30 crore, Interest: ₹ 6.22 crore) to end of 31 March 2010, of which, Ministry of Finance, has so far, adjusted ₹ 7.06 crore and ₹ 4.46 crore are yet to be adjusted.

(xiii) Loans given by the State Government:

In respect of old loans (detailed accounts of which are maintained by the Principal Accountant General (A&E)) amounting to ₹ 19,811.56 crore involving 31 Departments, recoveries of principal and interest have not been effected during the past several years and 236 such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 787.59 (F.Y-2021-22) crore to Statutory Bodies/Other entities (detailed in additional disclosures to Statement 18 of the Finance Accounts- Vol-II). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. None, out of 34 departments/loanees has confirmed the loan balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts- Vol-II.

(xiv) Committed Liabilities:

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

NOTES TO FINANCE ACCOUNTS- Contd...

(xv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹ 42,600.69 crore (Revenue Expenditure: ₹ 40,010.00 crore and Capital Expenditure: ₹ 2,590.69 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

As per the PFMS portal of the CGA, ₹ 19,117.31 crore were directly received by the implementing agencies in the State during 2021-22 and this amount was transferred to the intermediaries (*i.e.*, NGOs, Societies, *etc.*) as Central Assistance/Share.

The direct transfer of funds to the implementing agencies has increased by 16.28 *per cent* as compared to 2020-21 (from ₹ 16,440.70 crore in 2020-21 to ₹ 19,117.31 crore in 2021-22). Details are in Appendix-VI of the Finance Accounts- Vol-II.

(xvii) Off-Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statement. However, the State Government has provided ₹ 1,482.50 crore as on 31.03.2022, as off-budget liabilities by two PSUs namely Bihar State Road Development Corporation (BSRDCL) and Bihar Rural Road Development Agency (BRRDA) under Road Construction Department and Rural Works Department, respectively.

(₹ in crore)

Sl. No.	Name of the Institution/Organisation	Amount	Remarks
1.	Bihar State Road Development Corporation Ltd., (Road Construction Department)	520.00	Disbursed by Housing and Urban Development Corporation Limited to BSRDCL
2.	Bihar Rural Road Development Agency, (Rural Works Department)	962.50	Disbursed by NABARD to BRRDA. The Off Budget Loan has been taken by BRRDA, an Agency of RWD for Implementation of <i>Gramin Tola Sampark Nischay Yojana</i> (GTSNY) Scheme.
Total		1,482.50	

(Source: Information provided by the State Government to office of the AG (Audit), Bihar.)

(xviii) Funds transferred to the account of Single Nodal Agency:

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

As on 31 March 2022, the amount of unspent amount in SNA Accounts has not been made available by State Government.

(xix) Booking of transactions under Suspense Accounts:

Office of the Principal Accountant General (A&E) has raised objections in regard to 2,805 vouchers, amounting to ₹ 2,384.56 crore (Revenue expenditure: ₹ 812.74 crore and Capital Expenditure: ₹ 1,571.82 crore), during the year 2021-22. These vouchers have been kept in Suspense Accounts, for want of sanction orders/pension payment documents/running bills/sub-vouchers *etc.* OB Suspense pertaining to previous years, amounting to ₹ 2,063.14 crore (Revenue Expenditure: ₹ 894.86 crore and Capital Expenditure: ₹ 1,168.28 crore), has been cleared during 2021-22. There is no assurance that the amount of ₹ 321.42 crore has actually been expended, during the financial year, for the purpose for which it was sanctioned/authorised by the Legislature. As such, there is an understatement of expenditure, amounting to ₹ 321.42 crore (Revenue expenditure: ₹(-)82.12 crore and Capital expenditure: ₹ 403.54 crore). The impact of the amount on Revenue expenditure, along with the impact of the amount kept under Suspense Accounts, on Revenue Deficit, is mentioned in paragraph 6.

4. Contingency Fund:

In exercise of the powers conferred by Section 4 of the Bihar Contingency Fund Act, 1950, the State Government made the Bihar Contingency Fund Rules, 1953 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of Bihar. The Contingency Fund of Bihar has a corpus of ₹ 350.00 crore. The State Government increased the corpus from ₹ 350.00 crore to ₹ 8,732.10 crore (₹ 350 crore+₹ 8,382.10 crore) on temporary basis for the period from 1 April 2021 to 30 March 2022 and the amount of ₹ 8,382.10 crore has been credited under Major Head 8000. After 30 March 2022, the same amount of ₹ 8,382.10 crore had been debited under Major Head 8000 and the Contingency fund of the State of Bihar has a corpus of ₹ 350.00 crore as on 31 March 2022.

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to Defined Contribution Pension Scheme was ₹ 2,245.59 crore (Employees' contribution ₹934.55 crore and Government's contribution ₹ 1,311.04 crore). The detailed information on government's contribution is available in Statement No. 15 of the Finance Accounts-Vol-II. The Government transferred ₹ 2,302.76 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to NPS exceeded by ₹ 2.67 crore (Government's actual

contribution: ₹ 1,311.04 crore *Minus* Government's required contribution: ₹ 1,308.37 crore) which resulted in overstatement of Revenue Deficit and Fiscal Deficit to that extent.

Further, an amount of ₹ 279.12 crore (previous year's short transfer of balance ₹ 338.96 crore minus ₹ 59.84 crore¹ excess transferred during 2021-22) was yet to be transferred to NSDL as on 31 March 2022.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2021-22, the State Government received ₹ 1,132.80 crore as Central Government's share. The State Government's share during the year is ₹ 377.60 crore. The State Government transferred ₹ 2,765.67 crore (Central share: ₹ 1,132.80 crore, State share: ₹ 377.60 crore and ₹ 1,255.27 crore received towards NDRF during 2020-21) to the Fund under Major Head 8121-122-SDRF. The State also received ₹ 1,038.96 crore from the Central Government towards NDRF during March 2022, which are yet to be transferred to the Fund under Major Head 8121-122-SDRF. Non-transfer of ₹ 1,038.96 crore resulted in understatement of Revenue expenditure to that extent. The impact is mentioned in paragraph 6.

(b) State Compensatory Afforestation Fund:

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

During the year 2021-22, the Government of Bihar, received ₹ 43.64 crore (₹ 0.12 crore in previous year) from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 566.71 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Bihar, set up the Consolidated Sinking Fund for amortisation of loans on 30 March 2009. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal Debt: ₹ 1,59,557.50 crore + Public Account: ₹ 49,980.65 crore) as at the end of the previous year to the Consolidated Sinking Fund. However, the State Government vide notification No. W.M.-112/2016-845 dated-16.12.2020

¹ Total contribution that should have been received and transferred ₹2,242.92 crore (₹1,308.37 crore (Government's contribution) and ₹934.55 crore (Employees' contribution)). Total contribution that has been transferred is ₹2,302.76 crore. Therefore, the excess transfer for the year 2021-22 is ₹59.84 crore (₹2,302.76 crore minus ₹2,242.92 crore).

decided not to contribute in Consolidated Sinking Fund from 1 April 2020 to 31 March 2022 due to COVID-19 pandemic. The total accumulation of the Fund was ₹ 6,483.43 crore (Principal: ₹ 5,740.12 crore + Interest: ₹ 743.31 crore) as on 31 March 2022.

(b) Guarantee Redemption Fund: The State Government has not created Guarantee Redemption Fund despite being recommended by the Twelfth Finance Commission till 31 March 2022. Outstanding Guarantees amounted to ₹ 25,069.78 crore (Principal: ₹ 24,654.88 crore and Interest: ₹ 414.90 crore) as on 31 March 2022.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 21,084.03 crore (credit) and ₹ 37,712.65 crore (debit) under Major Heads 8658 and 8782 as on 31 March. 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) Cheques and Bills:

Credit balance under Major Head 8670-Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹ 110.99 crore (Credit). During 2021-22, cheques worth ₹ 1,67,756.15 crore were issued, against which an amount of ₹ 1,67,659.66 crore was en-cashed leaving a closing balance of ₹ 207.48 crore (Credit) as on 31 March 2022. 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 2022.

(v) 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.

During the year 2021-22, the Government collected ₹ 122.23 crore (as against ₹ 89.90 crore in 2019-20 and ₹ 116.97 crore in 2020-21) as Labour Cess under Major Head 8443-108 and transferred ₹ 51.41 crore (as against ₹ 0.14 crore in 2019-20 and ₹ 31.44 crore in 2020-21) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head 8443-108 was ₹ 246.11 crore as on 31 March 2022 as against ₹ 85.53 crore as on 31 March 2021.

(vi) Other Cess/fee/surcharge:

During the year 2021-22, the Government collected ₹ 132.29 crore (2019-20: ₹ 138.43 crore and 2020-21: ₹ 115.04 crore), being the collection of Road Safety Cess under 0041-00-102-0002.

(vii) Adverse Balance:

Minus balances appearing in the accounts during the year 2021-22 are detailed below. The minus balances under these heads were due to misclassification and are under review/corrections.

(₹ in crore)

Major Head	Major Head Description	Minus balance
8011	Insurance and Pension Funds	(-)278.92
8336	Civil Deposits	(-)0.55

(viii) Cash Balance:

The Cash balance, as on 31 March 2022, as per records of the Pr. Accountant General (A&E) was ₹ 671.24 crore (debit) and that reported by the RBI was ₹ 14.20 crore (credit). There was a net difference of ₹ 657.04 crore (debit), mainly due to incorrect reporting of transaction and non-reconciliation by agency banks. The difference is under reconciliation.

The Cash Balance, as on 31 March 2021, as per records of the Pr. Accountant General (A&E) 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.

(ix) Ujwal DISCOM Assurance Yojana (UDAY):

Pursuant to the revival package for electricity distribution companies, the State Government took over the debt of the DISCOMs to the extent of ₹ 2,331.78 crore by issuing bonds of ₹ 1,554.52 crore and ₹ 777.26 crore in 2015-16 and 2016-17 respectively to the participating lender banks, through the Reserve Bank of India. The amount had been transferred to Distribution Companies as subsidy in the year 2016-17. During the year 2021-22, the State Government has paid a principal of ₹ 155.45 crore and an interest of ₹191.36 crore on the Bonds issued under UDAY Scheme.

6. Impact on revenue expenditure:

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

Para No.	Item	Overstatement of Revenue Expenditure (₹ in crore)	Understatement of Revenue Expenditure (₹ in crore)
3(ii)	Misclassification between Revenue and Capital Expenditure		3.65
3(viii)	Non-payment of Interest on Defined Contribution Pension Scheme		22.43
3(viii)	Non-payment of Interest on State Compensatory Afforestation Deposits		17.52
3(viii)	Non-payment of Interest on General Provident Fund and All India Services Provident Fund		31.33
3(xix)	Amount kept under Suspense Accounts	82.12	
5 (i)	Excess Government's contribution to NPS	2.67	
5(ii)(A) (a)	Non-Transfer of Central Grants (NDRF) into Public Account		1,038.96
5(B)-v	Non-Transfer of Labour Cess		70.82
5(B)-vi	Non-Transfer of other Cess (Road Safety Cess)		132.29
Total (Net) Impact			1,232.21

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